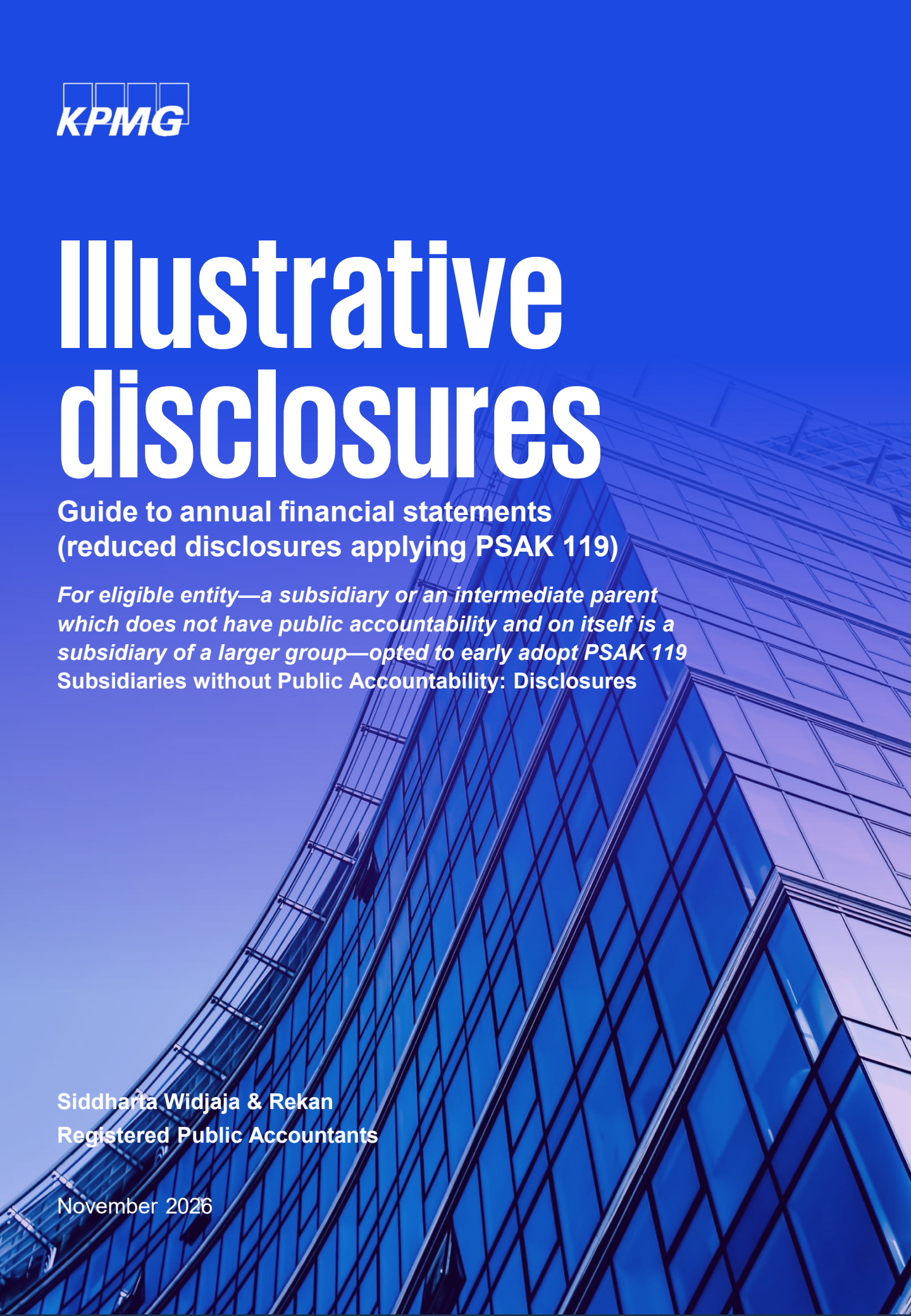
KPMG

Illustrative disclosures

Guide to annual financial statements (reduced disclosures applying PSAK 119)

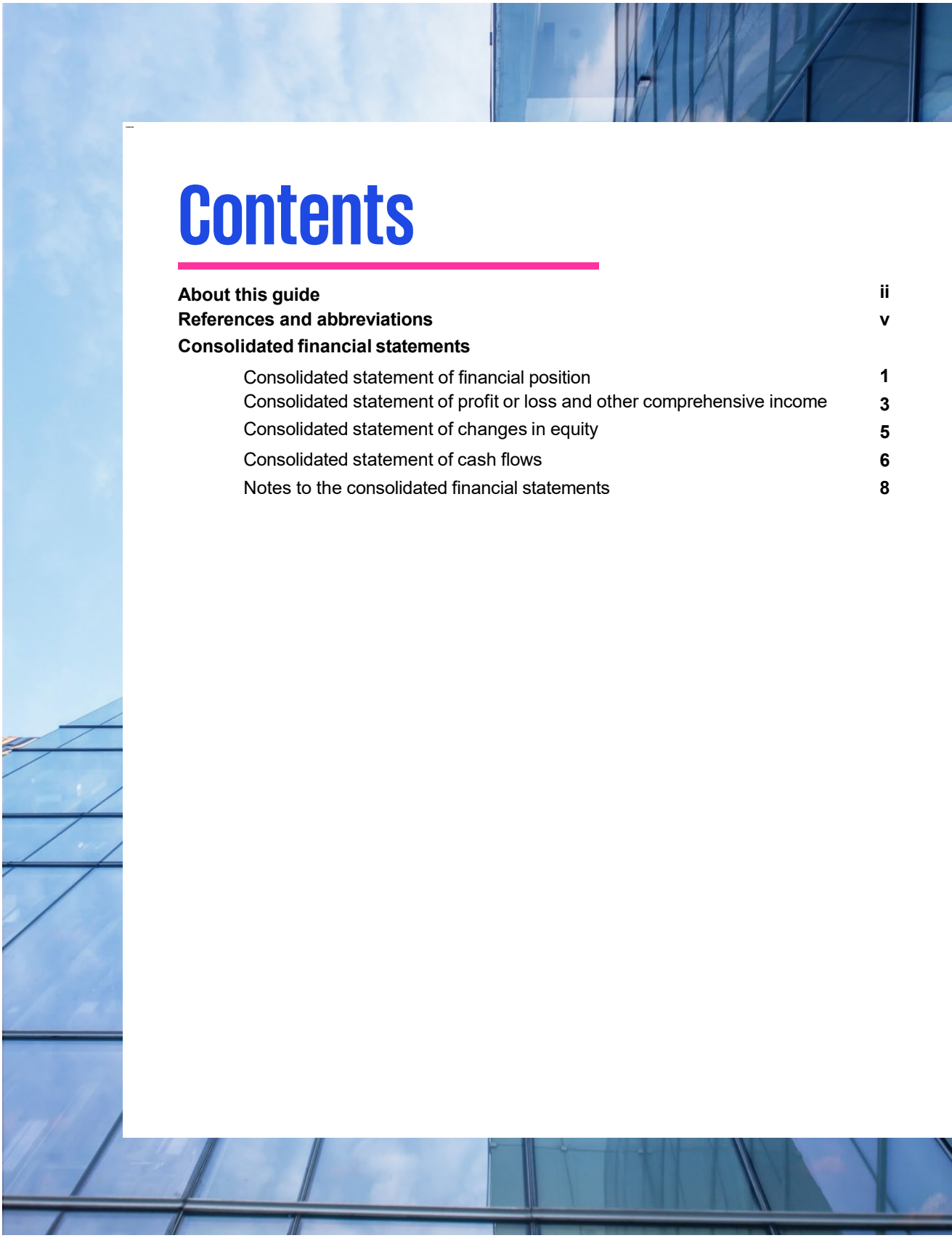
For eligible entity—a subsidiary or an intermediate parent which does not have public accountability and on itself is a subsidiary of a larger group—opted to early adopt PSAK 119

Subsidiaries without Public Accountability: Disclosures



Siddharta Widjaja & Rekan
Registered Public Accountants

November 2026



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About this guide

This guide is published by Siddharta Widjaja & Rekan (a member firm of KPMG International). It illustrates one possible format of consolidated financial statements of an eligible entity—a subsidiary or an intermediate parent which does not have public accountability and on itself is a subsidiary of a larger group—opted to early adopt PSAK 119 *Subsidiaries without Public Accountability: Disclosures* in its 31 December 2026 consolidated financial statements (i.e. annual reporting period beginning on 1 January 2026). The reporting entity, however, has not early adopted PSAK 118 *Presentation and Disclosure in Financial Statements* in its 2026 consolidated financial statements.

This guide is intended to help eligible entities to prepare and present financial statements in accordance with Indonesian Financial Accounting Standards ("SAK Indonesia"), including the requirements of PSAK 119. It illustrates a fictitious non-listed company and its subsidiaries ('the Group') involved in general business activities.

This guide illustrates only consolidated financial statements. It does not illustrate separate financial statements of the parent entity which, in accordance with PSAK 227, shall only be included as an appendix to the consolidated financial statements of the Group (in case if the parent entity elects to present such financial information).

This guide is not intended to be a complete illustration of all potential reduced disclosure requirements under PSAK 119. In addition, the example disclosures presented are intended to explain relevant disclosure requirements. Each entity should tailor the disclosures to reflect its specific circumstances.
This guide should not be relied upon as a source for understanding the requirements of, and should not be used as a substitute for referring to, SAK Indonesia, including PSAK 119. The accounting policy disclosures should be customized as appropriate based on their applicability to each entity, and by considering the policy decisions made where SAK Indonesia provides alternatives.

Eligibility criteria of applying PSAK 119

An entity may elect to apply PSAK 119 voluntarily in its consolidated, separate or individual financial statements if, and only if, at the end of the reporting period:

- it is a subsidiary;
- it does not have public accountability; and
- it has an ultimate or intermediate parent that produces consolidated financial statements available for public use that comply with SAK Indonesia, SAK Internasional or IFRS Accounting Standards.

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Accounting standards covered

This guide reflects the requirements of SAK Indonesia, including the impact of early adoption of PSAK 119 (as issued in August 2025, and its amendments issued in November 2025).

This guide also reflects accounting standards, amendments and interpretations (broadly referred to in this guide as Accounting Standards) under SAK Indonesia that are required to be applied by an entity with an annual reporting period beginning on 1 January 2026 ('currently effective requirements'). Other than the early adoption of PSAK 119, the early adoption of Accounting Standards that are effective for annual reporting periods beginning after 1 January 2026 ('forthcoming requirements') has not been illustrated.

In addition, Accounting Standards change over time. Accordingly, this guide should not be used as a substitute for referring to their requirements and other relevant interpretative guidance.



Financial reporting in uncertain times

Many entities are likely to be facing challenges due to uncertainties arising from, among others, geopolitical events, natural disasters, or climate-related effects. Such uncertainty brings numerous issues and risks for entities, including shifts in consumer demand, disrupted supply chains, and increased market volatility. It also creates the potential for additional accounting and disclosure implications.

This guide does not illustrate the potential impacts of external events on the financial statements of the hypothetical reporting entity.

Preparers should carefully evaluate and consider the impact of external events on their 2026 financial reporting and provide relevant, entity-specific disclosures.



Need for judgement

This guide is part of our suite of guides to financial statements and specifically focuses on compliance with SAK Indonesia, including PSAK 119. Although it is not exhaustive, this guide illustrates the disclosures required for a hypothetical reporting entity, merely for illustrative purposes and, as such, largely without regard to materiality. The information contained herein is of a general nature and is not intended to address the circumstances of any particular entity.

The preparation and presentation of financial statements requires the preparer to exercise judgement - e.g. in terms of the choice of accounting policies, the ordering of notes to the financial statements, tailoring the disclosures to reflect the reporting entity's specific circumstances and the relevance of disclosures considering the needs of the users.

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Materiality

Materiality is relevant to the presentation and disclosure of items in the financial statements. Although applying PSAK 119 will result in reduced disclosures, an eligible subsidiary need to consider whether the financial statements include all of the information that is necessary for the understanding an entity's financial position at the reporting date and its financial performance during the reporting period.

Preparers also need to take care not to reduce the understandability of their financial statements by obscuring material information with immaterial information or by aggregating material items that are different by nature or function. Individual disclosures that are not material to the financial statements do not need to be presented, even if they are specific disclosure requirements in PSAK 119. Preparers need to consider the appropriate level of disclosure based on materiality for the reporting period.

Specific guidance on materiality and its application to the financial statements is included in paragraphs 29-31 of PSAK 201. In addition, paragraphs 117-117E include guidance on the application of materiality to disclosure of accounting policies. Preparers may also consider Practice Statement (or *Panduan Praktik*) Making Materiality Judgements, providing guidance and examples on applying materiality in the preparation of financial statements.



Remember the bigger picture

Financial reporting is not just about technical compliance, but also effective communication. Investors continue to ask for a step-up in the quality of business reporting, so preparers should be careful not to become buried in compliance to the exclusion of relevance. In preparing their financial statements, entities need to focus on improving their communication by reporting financial information in a meaningful way.

Entities may also consider innovating their financial statement presentation and disclosure in the broader context of corporate reporting.



Disclaimer

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. It cannot be used as the basis for, nor documentation to support, an entity's financial reporting processes, systems and controls. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

Information contained in this publication does not constitute advice and should not be substituted for the services of an appropriately qualified professional.

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Reference and abbreviations

The **PSAK references** in the left margin of the consolidated financial statements represent the paragraph of the Statement of Financial Accounting Standards ("PSAK") in which the disclosure appears..

119.40 PSAK [number], paragraph [number]

Where relevant, and in the absence of specific requirements in the Accounting Standards, relevant reference to KPMG Publication Insights into IFRS 23rd Edition 2026/27 is added.

Insights 2.3.50 Relevant reference in KPMG Publication *Insights into IFRS 23rd Edition 2026/27.*

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PT ABC DAN ENTITAS ANAK/
PT ABC AND SUBSIDIARIES

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SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
[TAHUN BERAKHIR 31 DESEMBER 2026]
PT ABC DAN ENTITAS ANAK
("GRUP")

Kami, yang bertanda tangan di bawah ini

1. Nama :
   Alamat kantor :
   Alamat domisili :
   Telepon kantor :
   Jabatan :
2. Nama :
   Alamat kantor :
   Telepon kantor :
   Jabatan :

menyatakan bahwa:

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian Grup;
2. Laporan keuangan konsolidasian telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan Indonesia, termasuk persyaratan dalam PSAK 119 *Entitas Anak Tanpa Akuntabilitas Publik: Pengungkapan*;
3. a. Pengungkapan yang telah kami buat di dalam laporan keuangan konsolidasian adalah lengkap dan akurat;
   b. Laporan keuangan konsolidasian tidak mengandung informasi yang menyesatkan dan kami tidak menghilangkan informasi atau fakta material terhadap laporan keuangan konsolidasian; dan
4. Kami bertanggung jawab atas pengendalian internal.

Demikian pernyataan ini dibuat dengan sebenarnya.

THE BOARD OF DIRECTORS' STATEMENT
OF RESPONSIBILITIES
FOR THE CONSOLIDATED
FINANCIAL STATEMENTS
[REPORTING DATES e.g. YEAR ENDED 31 DECEMBER 2026]
PT ABC AND SUBSIDIARIES
(THE "GROUP")

We, the undersigned:

1. *Name* :
   Office address :
   Residential address :
   Office telephone :
   Position :
2. *Name* :
   Office address :
   Office telephone :
   Position :

declare that:

1. *We are responsible for the preparation and presentation of the consolidated financial statements of the Group;*
2. *The consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards, including the requirements of PSAK 119,* Subsidiaries without Public Accountability: Disclosures*;*
3. *a. The disclosures we have made in the consolidated financial statements are complete and accurate;*
   b. The consolidated financial statements do not contain misleading information, and we have not omitted any information or facts that would be material to the consolidated financial statements; and
4. *We are responsible for the internal control.*

This statement has been made truthfully.

Atas nama dan mewakili Direksi/*For and on behalf of the Board of Directors*
Jakarta, ……../……..

(tanda tangan)

(materai)

(name)
Presiden Direktur/*President Director*

(tanda tangan)

(name)
Direktur/*Director*

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PT ABC DAN ENTITAS ANAK/
PT ABC AND SUBSIDIARIES

LAPORAN POSISI KEUANGAN KONSOLIDASIAN/
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

PSAK reference		Catatan/ *Notes*	31 Desember/ *December* 2026	31 Desember/ *December* 2025[a]	
201.60 201.113	**ASET**				***ASSETS***
201.66 201.55	**ASET LANCAR**				***CURRENT ASSETS***
201.54(i)	Kas dan setara kas	4	14.540	12.849	*Cash and cash equivalents*
201.54(h)	Piutang usaha dan lainnya	6	29.785	19.982	*Trade and other receivables*
201.54(j), 105.38, 40	Aset dikuasai untuk dijual	5	14.400	-	*Assets held for sale*
201.55, 115.105	Aset kontrak [b]	21	5.945	680	[b] *Contract assets*
201.54(d)	Investasi pada instrumen ekuitas	8	12.840	10.250	*Investment in equity securities*
201.54(g)	Persediaan	9	18.148	21.214	*Inventories*
	Aset lancar lainnya[c]		134	614	[c] *Other current assets*
	JUMLAH ASET LANCAR		95.792	65.589	***TOTAL CURRENT ASSETS***
201.67	**ASET TIDAK LANCAR**				***NON-CURRENT ASSETS***
201.54(a)	Aset tetap [d]	10	104.337	109.696	[d] *Fixed assets*
201.54(b)	Properti investasi	11	15.748	13.447	*Investment property*
201.54(e)	Investasi pada entitas asosiasi	12	10.450	8.569	*Investment in associates*
	Klaim atas pengembalian pajak [e]	25	8.760	12.235	[e] *Claims for tax refund*
201.54(c)	Aset takberwujud	13	4.611	4.541	*Intangible assets*
201.54(c)	*Goodwill*	14	2.000	-	*Goodwill*
201.54(o), 56	Aset pajak tangguhan	25	12.251	18.108	*Deferred tax assets*
	Aset tidak lancar lainnya	7	4.355	4.175	*Other non-current assets*
	JUMLAH ASET TIDAK LANCAR		162.512	170.771	***TOTAL NON-CURRENT ASSETS***
	JUMLAH ASET		**258.304**	**236.360**	***TOTAL ASSETS***

Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian ini.

See Notes to the Consolidated Financial Statements, which form an integral part of these consolidated financial statements.

201.10(f),40A, 208.42(b)	*Note (a):*	*If there has been a change in accounting policies, or a correction of an error (including a classification error), an additional statement of financial position information should be presented as at the beginning of the earliest comparative period. Although it is not specifically required by the Accounting Standards, labelling the comparatives as restated is necessary to highlight that the comparatives are not the same as the financial statements published previously.*
201.54-55, 115.105, 109	*Note (b):*	*Although it is not specifically required, the Group has presented in the statement of financial position line items related to contract assets and contract liabilities. Although this illustrative example uses the term 'contract assets' and 'contract liabilities', an entity may also use other terms.*
201.66	*Note (c):*	*The Group has classified prepayments as current because they relate to the purchase of inventories and are expected to be realized within 12 months of the reporting date. An entity needs to apply the requirements in PSAK 201 in determining whether to classify prepayments as current or non-current.*
116.47(a), 48	*Note (d):*	*The Group has presented right-of-use assets that do not meet the definition of investment property within 'property, plant and equipment' – i.e. the same line item in which it presents underlying assets of the same nature that it owns. Alternatively, an entity may choose to present right-of-use assets separately in the statement of financial position. Right-of-use assets that meet the definition of investment property are presented within 'investment property'.*
	Note (e):	*This financial statement line item describes claims for tax refund that are contingent upon approval of objection letters by the tax authorities or awaiting a judicial decision by tax courts.*

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PT ABC DAN ENTITAS ANAK/
PT ABC AND SUBSIDIARIES

LAPORAN POSISI KEUANGAN KONSOLIDASIAN (Lanjutan)/
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

PSAK reference		*Catatan/ Notes*	31 Desember/ *December* 2026	31 Desember/ *December* 2025[a]	
201.113	**LIABILITAS DAN EKUITAS**				***LIABILITIES AND EQUITY***
201.69	**LIABILITAS JANGKA PENDEK**				***CURRENT LIABILITIES***
201.55	Cerukan bank	4	1.134	1.223	*Bank overdraft*
201.54(k)	Utang usaha dan lainnya	16	15.768	10.554	*Trade and other payables*
201.54(p), 105.38, 40	Liabilitas terkait aset dikuasai untuk dijual	5	4.410	-	*Liabilities directly associated with the assets held for sale*
201.54(n)	Utang pajak penghasilan	25	4.751	1.693	*Income tax payable*
	Utang pajak lainnya	25	1.058	1.287	*Other taxes payable*
201.55	Liabilitas kontrak	21	2.000	5.000	*Contract liabilities*
201.54(m)	Pinjaman	15	26.193	36.505	*Loans and borrowings*
201.54(m)	Liabilitas derivatif[b]	27	2.350	3.274	*[b]Derivative liabilities*
201.54(l)	Provisi	17	4.759	7.543	*Provisions*
201.60	**JUMLAH LIABILITAS JANGKA PENDEK**		62.423	67.079	***TOTAL CURRENT LIABILITIES***
	LIABILITAS JANGKA PANJANG				***NON-CURRENT LIABILITIES***
201.54(m)	Pinjaman	15	88.130	86.907	*Loans and borrowings*
201.78(d), 119.B09(e)	Liabilitas imbalan kerja	18	12.132	10.265	*Employee benefits liabilities*
201.54(o), 56	Liabilitas pajak tangguhan	25	11.549	11.406	*Deferred tax liabilities*
201.60	**JUMLAH LIABILITAS JANGKA PANJANG**		111.811	108.578	***TOTAL NON-CURRENT LIABILITIES***
	JUMLAH LIABILITAS		174.234	175.657	***TOTAL LIABILITIES***
	EKUITAS				**EQUITY**
201.54(r), 78(e), 119.B09(f)	Modal saham	19	21.750	21.750	*Share capital*
201.54(r), 78(e), 119.B09(f)	Tambahan modal disetor	20	2.175	2.175	*Additional paid-in capital*
201.54(r), 78(e)	Saldo laba		53.137	34.823	*Retained earnings*
201.54(r)	Ekuitas yang dapat diatribusikan kepada pemilik entitas induk		77.062	58.748	*Equity attributable to owners of the parent entity*
201.54(q)	Kepentingan nonpengendali		7.008	1.955	*Non-controlling interest*
	JUMLAH EKUITAS		84.070	60.703	***TOTAL EQUITY***
	JUMLAH LIABILITAS DAN EKUITAS		**258.304**	**236.360**	***TOTALLIABILITIESAND EQUITY***

Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian ini.

See Notes to the Consolidated Financial Statements, which form an integral part of these consolidated financial statements.

201.10(f),40A, 208.42(b)	*Note (a):*	*If there has been a change in accounting policies, or a correction of an error (including a classification error), an additional statement of financial position information should be presented as at the beginning of the earliest comparative period. Although it is not specifically required by the Accounting Standards, labelling the comparatives as restated is necessary to highlight that the comparatives are not the same as the financial statements previously published.*
	Note (b):	*In this illustrative statement of financial position, the derivative liabilities arising from foreign currency forward contracts is considered material, and thus is presented as a separate line item.*

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PT ABC DAN ENTITAS ANAK/
PT ABC AND SUBSIDIARIES

LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN/
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

PSAK Reference		**Catatan/ *Notes***	**Tahun berakhir 31 Desember/ *Year ended 31 December* 2026**	**Tahun berakhir 31 Desember*/ *Year ended 31 December* 2025***	
201.81A, 82(a), 113	Pendapatan	21	1.767.667	1.876.860	*Revenue*
201.99, 103	Beban pokok pendapatan	22	(1.010.344)	(1.174.712)	*Cost of revenue*
201.103	**LABA BRUTO**		757.323	702.148	***GROSS PROFIT***
201.85	Penghasilan lain-lain[a]		791	682	*[a]Other income*
201.99, 103	Beban penjualan dan distribusi	23	(325.087)	(263.120)	*Selling and distribution expenses*
201.99, 103	Beban administrasi	24	(216.953)	(214.870)	*Administrative expenses*
201.82(ba)	Kerugian penurunan nilai atas piutang usaha dan aset kontrak[b]		(889)	(1.026)	*Impairment loss on trade receivables and contract [b]assets*
	Keuntungan (kerugian) nilai tukar, neto		935	(1.838)	*Currency exchange gain (loss), net*
201.99, 103	Beban lain-lain[c]		(201)	(347)	*[c]Other expenses*
			(541.404)	(480.519)	
201.85	**LABA OPERASI**[d]		215.919	221.629	***[d]OPERATING PROFIT***
201.85	Penghasilan keuangan[e]		2.050	1.880	*[e]Finance income*
201.82(b)	Biaya keuangan		(8.296)	(8.100)	*Finance costs*
201.85	**BIAYA KEUANGAN NETO**		(6.246)	(6.220)	***NET FINANCE COSTS***
201.82(c)	Bagian atas laba entitas asosiasi, setelah pajak	12	1.000	1.785	*Share of profit of associates, net of tax*
201.85	**LABA SEBELUM PAJAK**		210.673	217.194	***PROFIT BEFORE TAX***
201.82(d)	Beban pajak penghasilan	25	(32.200)	(31.940)	*Income tax expense*
201.81A(a)	**LABA DARI OPERASI YANG DILANJUTKAN**		178.473	185.254	***PROFIT FROM CONTINUING OPERATIONS***

Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian ini.

See Notes to the Consolidated Financial Statements, which form an integral part of these consolidated financial statements.

* Disajikan kembali (Lihat Catatan 5 dan 29).

** As restated and re-presented (See Notes 5 and 29).*

	Note (a):	*"Other income" includes incidental income that is not culminated from revenue generating activities e.g. gain on sale of fixed assets.*
	Note (b):	*In this illustrative statement of profit or loss and other comprehensive income, the impairment loss on trade receivables and contract assets is considered material; therefore, the impairment loss has been presented as a separate line item.*
	Note (c):	*"Other expenses" includes incidental expenses that cannot be classified as selling and distribution expenses, administrative expenses, or expenses that arise from investing activities, e.g. loss on disposal of fixed assets or decrease in fair value of investment property (if fair value model is used).*
201.85	*Note (d):*	*The Group has presented a subtotal of 'operating profit'. When an entity presents results from operating activities, it ensures that the amount disclosed is representative of activities that would normally be regarded as 'operating', and it would be inappropriate to exclude items clearly related to operations.*
	Note (e):	*Finance income includes net change in fair value (including any unrealized currency exchange gains or losses) of investment in equity securities classified as FVTPL (see PSAK 107.20(a)(i)).*

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PT ABC DAN ENTITAS ANAK/
PT ABC AND SUBSIDIARIES

LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN (Lanjutan)/
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Continued)

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

PSAK reference		Catatan/ *Notes*	Tahun berakhir 31 Desember/ *Year ended 31 December* 2026	Tahun berakhir 31 Desember*/ *Year ended 31 December* 2025*	
	OPERASI YANG DIHENTIKAN				***DISCONTINUED OPERATION***
201.82 (ea), 105.33(a), 119.40	Laba dari operasi yang dihentikan, setelah pajak		200	300	*Profit from discontinued operation, net of tax*
	LABA		178.673	185.554	***PROFIT***
201.81A(b), 82A(a)(i), (b)(i)	**PENGHASILAN KOMPREHENSIF LAIN(f)**				***(f) OTHER COMPREHENSIVE INCOME***
201.85	Perubahan atas pengukuran kembali liabilitas imbalan pasti	18	1.042	1.104	*Changes resulting from actuarial remeasurements of employee benefits obligation*
201.82A(b)(i)	Bagian penghasilan komprehensif lain dari entitas asosiasi		1.129	1.167	*Share of other comprehensive income of associates*
201.91(b)	Pajak atas penghasilan komprehensif lain		(477)	(500)	*Tax on other comprehensive income*
201.81A(b)	**JUMLAH PENGHASILAN KOMPREHENSIF LAIN**		1.694	1.771	***TOTAL OTHER COMPREHENSIVE INCOME***
201.81A(c)	**JUMLAH PENGHASILAN KOMPREHENSIF**		**180.367**	**187.325**	***TOTAL COMPREHENSIVE INCOME***
	LABA YANG DIATRIBUSIKAN KEPADA:				***PROFIT ATTRIBUTABLE TO:***
201.81B(a)(ii)	Pemilik entitas induk		176.719	183.698	*Owners of the parent*
201.81B(a)(i)	Kepentingan nonpengendali		1.954	1.856	*Non-controlling interest*
			178.673	185.554	
	JUMLAH LABA RUGI KOMPREHENSIF YANG DIATRIBUSIKAN KEPADA:				***TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:***
201.81B(b)(ii)	Pemilik entitas induk		178.314	185.452	*Owners of the parent*
201.81B(b)(i)	Kepentingan nonpengendali		2.053	1.873	*Non-controlling interest*
			180.367	187.325	

Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian ini.

See Notes to the Consolidated Financial Statements, which form an integral part of these consolidated financial statements.

* Disajikan kembali (Lihat Catatan 5 dan 29).

** As restated or re-presented (See Notes 5 and 29).*

201.85 *Note (f):* *In this illustrative statement of profit or loss and other comprehensive income, the depicted OCI items happen to be of the type that will not be reclassified to profit or loss. If the OCI were comprised of a combination of items that will not be reclassified to profit or loss and items that are or may be subsequently reclassified to profit or loss, they should be clearly distinguished from each other in accordance with the requirements in PSAK 201.82A.*

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PT ABC DAN ENTITAS ANAK/
PT ABC AND SUBSIDIARIES

LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN/
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

PSAK reference		Catatan/ *Notes*	Modal saham/ *Share capital*	Tambahan modal disetor/ *Additional paid-in capital*	Saldo laba/*Retained earnings*			Kepentingan nonpengendali / *Non-controlling interest*	Total ekuitas/ *Total equity*	
					Belum ditentukan penggunaannnya/ *Unappropriated*	Ditentukan penggunaannya/ *Appropriated*	Total/ *Total*			
	Saldo 31 Desember 2024		21.750	2.175	22.671	6.700	29.371	82	53.378	*Balance as of 31 December 2024*
201.106, 108, 109, 113	**Penghasilan komprehensif – 2025**									***Comprehensive income – 2025***
201.106(d)(i)	Laba		-	-	183.698	-	183.698	1.856	185.554	*Profit*
201.106(d)(ii)	Total penghasilan komprehensif lain		-	-	1.754	-	1.754	17	1.771	*Total other comprehensive Income*
201.107	Distribusi kepada pemilik - dividen kas		-	-	(180.000)	-	(180.000)	-	(180.000)	*Distributions to shareholders cash dividends*
	Saldo 31 Desember 2025		21.750	2.175	28.123	6.700	34.823	1.955	60.703	*Balance as of 31 December 2025*
	Penghasilan komprehensif – 2026									***Comprehensive income – 2026***
201.106(d)(i)	Laba		-		176.719	-	176.719	1.954	178.673	*Profit*
201.106(d)(ii)	Total penghasilan komprehensif lain		-	-	1.595	-	1.595	99	1.694	*Total other comprehensive Income*
201.107	Distribusi kepada pemilik - dividen kas		-	-	(160.000)	-	(160.000)	-	(160.000)	*Distributions to shareholders - cash dividends*
201.106(d)(iii)	Akuisisi entitas anak dengan kepentingan nonpengendali	14	-	-	-	-	-	3.000	3.000	*Acquisition of a subsidiary with non-controlling interest*
	Saldo 31 Desember 2026		21.750	2.175	46.437	6.700	53.137	7.008	84.070	*Balance as of 31 December 2026*

Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian ini.

See Notes to the Consolidated Financial Statements, which form an integral part of these consolidated financial statements.

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PT ABC DAN ENTITAS ANAK/
PT ABC AND SUBSIDIARIES

LAPORAN ARUS KAS KONSOLIDASIAN/
CONSOLIDATED STATEMENT OF CASH FLOWS

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

PSAK reference		Catatan/ *Notes*	Tahun berakhir 31 Desember/ *Year ended* 2026	Tahun berakhir 31 Desember/ *Year ended* 2025	
201.113, 207.18(b)	**ARUS KAS DARI AKTIVITAS OPERASI**				***CASH FLOWS FROM OPERATING ACTIVITIES***
207.20(b)	Laba		178.673	185.554	*Profit*
119.165	Penyesuaian untuk:				*Adjustment for:*
	Penyusutan	10	7.623	6.930	*Depreciation*
	Kerugian penurunan nilai piutang usaha dan aset kontrak		889	1.026	*Impairment losses on trade receivables and contract assets*
	Kerugian penurunan nilai persediaan		214	270	*Loss on inventory write-downs*
	Kerugian penurunan nilai aset tetap	10	100	300	*Impairment losses on fixed assets*
	Kerugian nilai tukar		106	320	*Currency exchange loss*
	Amortisasi aset takberwujud	13	950	800	*Amortization of intangible assets*
	Bagian atas laba asosiasi		(1.000)	(1.785)	*Share of profit of associate*
	Keuntungan penjualan aset tetap		(566)	(418)	*Gain on sale of fixed assets*
207.20(c)	Biaya keuangan neto		6.246	6.220	*Net finance costs*
	Perubahan nilai wajar dari properti investasi	11	(2.301)	(1.324)	*Change in fair value of investment property*
	Perubahan nilai wajar investasi pada instrumen ekuitas	8	(500)	-	*Change in fair value of investment in equity securities*
207.20(b)	Beban pajak penghasilan		31.880	31.940	*Income tax expenses*
	Perubahan pada:				*Changes in:*
207.20(a)	Piutang usaha dan lainnya		(5.692)	(683)	*Trade and other receivables*
	Aset kontrak		(5.265)	1.020	*Contract assets*
207.20(a)	Persediaan		8.052	946	*Inventories*
	Aset lancar lainnya		655	286	*Other current assets*
	Aset tidak lancar lainnya		(355)	(2.975)	*Other non-current assets*
207.20(a)	Utang usaha dan lainnya		4.734	288	*Trade and other payables*
	Liabilitas derivatif		(924)	121	*Derivative liabilities*
	Utang pajak lainnya		(229)	307	*Other taxes payable*
	Liabilitas kontrak		(3.000)	3.340	*Contract liabilities*
	Provisi		(2.084)	1.373	*Provisions*
	Liabilitas imbalan kerja		909	2.712	*Employee benefits obligation*
207.31-32	Pembayaran bunga[(a)]		(8.796)	(8.800)	*[(a)]Interest paid*
207.31	Penerimaan bunga[(a)]		2.050	1.880	*[(a)]Interest received*
	Penerimaan pengembalian pajak penghasilan badan		3.475	-	*Income tax refund*
207.35	Pembayaran pajak penghasilan badan		(23.426)	(26.964)	*Income tax paid*
207.10	**Arus kas neto diperoleh dari aktivitas operasi**		192.418	202.684	***Net cash from operating activities***
207.21	**ARUS KAS DARI AKTIVITAS INVESTASI**				***CASH FLOWS FROM INVESTING ACTIVITIES***
207.16(b)	Penjualan aset tetap		923	723	*Proceeds from sale of fixed assets*
	Penjualan investasi pada instrumen ekuitas	8	500	-	*Proceeds from sale of investment in equity securities*
207.16(a)	Perolehan aset tetap		(9.129)	(7.687)	*Acquisition of fixed assets*
207.16(a)	Perolehan properti investasi	11	-	(12.123)	*Acquisition of investment properties*
207.16(a)	Perolehan aset takberwujud	13	(920)	-	*Acquisition of intangible assets*
207.39	Perolehan investasi pada instrumen ekuitas	8	(2.590)	(10.250)	*Purchase of investment in equity securities*
207.39	Akuisisi entitas anak, setelah dikurangi kas yang diperoleh	14	(7.500)	-	*Acquisition of subsidiary, net of cash acquired*
207.10	**Arus kas neto digunakan untuk aktivitas investasi**		(18.716)	(29.337)	**Net cash used in investing activities**

116.50, 207.31 *Note (a): In this illustrative statement of cash flows, the cash flows for interest, including the interest component of lease payments, are classified in operating activities. The standard does not specify the classification of cash flows relating to interest and dividends received and paid, and an entity is required to choose its own policy for classifying interest and dividends paid, either as operating activities, or as financing activities, and interest and dividends received either as operating activities, or investing activities.*

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PT ABC DAN ENTITAS ANAK/
PT ABC AND SUBSIDIARIES

LAPORAN ARUS KAS KONSOLIDASIAN/
CONSOLIDATED STATEMENT OF CASH FLOWS

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

PSAK reference		Catatan/ *Notes*	Tahun berakhir 31 Desember/ *Year ended* 2026	Tahun berakhir 31 Desember/ *Year ended* 2025	
	ARUS KAS DARI AKTIVITAS PENDANAAN				***CASH FLOWS FROM FINANCING ACTIVITIES***
207.17(c)	Penerimaan dari pinjaman	15	20.430	7.120	*Proceeds from loans and borrowings*
207.17(d)	Pelunasan pinjaman	15	(29.378)	(5.893)	*Repayments of loans and borrowings*
207.17(e)	Pembayaran liabilitas sewa	15	(2.923)	(2.797)	*Repayment of lease liabilities*
207.31, 34	Pembayaran dividen[(a)]		(160.000)	(180.000)	*[(a)]Dividends paid*
207.10	**Arus kas neto digunakan untuk aktivitas pendanaan**		(171.871)	(181.570)	***Net cash used in financing activities***
207.08	**KENAIKAN (PENURUNAN) NETO KAS DAN SETARA KAS DAN CERUKAN BANK**		1.831	(8.223)	***NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS AND BANK OVERDRAFT***
207.08	**KAS DAN SETARA KAS DAN CERUKAN BANK PADA AWAL TAHUN**		11.626	19.839	***CASH AND CASH EQUIVALENTS AND BANK OVERDRAFT, BEGINNING OF YEAR***
207.28	Pengaruh perubahan selisih kurs dari kas dan setara kas		(51)	10	*Effect of currency exchange rate fluctuations on cash and cash equivalents*
207.08	**KAS DAN SETARA KAS DAN CERUKAN BANK PADA AKHIR TAHUN**		13.406	11.626	***CASH AND CASH EQUIVALENTS AND BANK OVERDRAFT, END OF YEAR***

Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan Konsolidasian.

See Notes to the Consolidated Financial Statements, which form an integral part of these Consolidated financial statements.

201.85, Insights 2.3.50.10–20 *Note (a): The Accounting Standards require cash flow from interest and dividends received and paid to be disclosed separately. In our view, such disclosure is required in the statement of cash flows, rather than in the notes. In the absence of specific guidance in the Accounting Standards, an entity chooses an accounting policy, to be applied consistently, to classify interest and dividends paid as either operating or financing activities, and interest and dividends received as either operating or investing activities. The Group has elected to classify cash flows from interest paid and interest received as operating activities, and cash flows from dividends paid as financing activities.*

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PSAK reference

1. UMUM / *1. GENERAL*

a. Pendirian dan informasi umum / *a. Establishment and general information*

201.51(a)-(b), 138(a)

PT ABC ("Perseroan") didirikan dengan akte notaris XX, SH tanggal 14 Juli 2002 No. XX.

PT ABC (the "Company") was established by the deed of notary public XX, S.H, dated 14 July 2002 No. XX.

201.138(b)

Perseroan adalah melakukan kegiatan usaha di bidang produksi, pemasaran dan distribusi barang-barang konsumsi. Kegiatan komersial Perseroan dimulai pada tahun 2003.

The Company is engaged in manufacturing, marketing and distribution of consumer goods. The Company's commercial activities commenced in 2003.

201.138(a)

Perseroan berdomisili di Indonesia dengan Kantor Pusat berlokasi di Gedung ABC lantai 14, Jl. Jend. Sudirman, Jakarta, serta pabrik yang berlokasi di Karawang.

The Company is an Indonesian domiciled company with its Head Office located at ABC Building 14th Floor, Jl. Jend. Sudirman, Jakarta, and its plant located in Karawang.

201.138(c)

Entitas induk terakhir Perseroan adalah ABC Corp.

The ultimate parent of the Company is ABC Corp.

b. Struktur Grup / *b. The Group structure*

Pada tanggal 31 Desember 2026 dan 2025, Perseroan mempunyai kepemilikan pada entitas anak sebagai berikut:

As of 31 December 2026 and 2025, the Company has ownership in subsidiaries as follows:

Entitas anak/ *Subsidiaries*	Dimulainya kegiatan komersial/ *Commencement of commercial operations*	Kegiatan usaha/ *Business activities*	Domisili/ *Domicile*	Persentase kepemilikan/ *Percentage of ownership*		Jumlah aset sebelum eliminasi/ *Total assets before elimination*	
				2026	2025	2026	2025
PT XYZ	31 March 2015	Manufaktur/*Manufacture*	Indonesia	100%	100%	125.200	120.854
PT DHI	2 November 2002	Distribusi/*Distribution*	Indonesia	99%	99%	87.365	90.865
PT LNMN	5 July 2000	Manufaktur/*Manufacture*	Indonesia	70%	-	17.030	-

2. DASAR PENYUSUNAN / *2. BASIS OF PREPARATION*

a. Pernyataan kepatuhan / *a. Statement of compliance*

201.16

119.20

Laporan keuangan konsolidasian Perseroan dan entitas anaknya ("Grup") disusun sesuai dengan Standar Akuntansi Keuangan Indonesia ("SAK Indonesia"), termasuk persyaratan pengungkapan yang disederhanakan berdasarkan PSAK 119 *Entitas Anak tanpa Akuntabilitas Publik: Pengungkapan*.

The consolidated financial statements of the Company and its subsidiaries ("Group") have been prepared in accordance with Indonesian Financial Accounting Standards ("SAK Indonesia"), including the reduced disclosure requirements of PSAK 119 Subsidiaries without Public Accountability: Disclosures*.*

Laporan keuangan konsolidasian Grup disetujui untuk diterbitkan oleh Direksi pada tanggal [tanggal].

These consolidated financial statements of the Group were authorized for issuance by the Board of Directors on [date].

b. Mata uang fungsional dan penyajian / *b. Functional and presentation currency*

201.51(d)-(e), 221.8

Laporan keuangan konsolidasian ini disajikan dalam Rupiah, yang merupakan mata uang fungsional Perseroan. Kecuali dinyatakan lain, informasi keuangan yang disajikan telah dibulatkan ke dalam jutaan Rupiah terdekat.

The consolidated financial statements are presented in Rupiah, which is the functional currency of the Company, Unless otherwise specified, financial information presented in Rupiah has been rounded to the nearest million.

c. Dasar pengukuran / *c. Basis of measurement*

201.27

Laporan keuangan konsolidasian disusun atas dasar akrual dengan menggunakan konsep nilai historis, kecuali ketika standar akuntansi mensyaratkan pengukuran nilai wajar.

The consolidated financial statements are prepared on the accrual basis using the historical cost concept, except where the accounting standards require fair value measurement.

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PSAK reference	**2. DASAR PENYUSUNAN (LANJUTAN)**	***2. BASIS OF PREPARATION (CONTINUED)***

d. Laporan arus kas

207.10,8

Laporan arus kas konsolidasian menyajikan perubahan dalam kas dan setara kas dari aktivitas operasi, investasi dan pendanaan yang disusun dengan metode tidak langsung. Grup memperhitungkan deposito berjangka yang jatuh temponya tidak lebih dari tiga bulan dari tanggal penempatannya sebagai setara kas. Cerukan bank yang dibayar sewaktu-waktu dan merupakan bagian yang tidak terpisahkan dari pengelolaan kas Grup termasuk sebagai komponen kas untuk tujuan laporan arus kas konsolidasian.

d. Statement of cash flows

The consolidated statement of cash flows present the changes in cash and cash equivalents from operating, investing and financing activities and are prepared using the indirect method. The Group consider short-term time deposits with maturities of not more than three months at the date of acquisition to be cash equivalents. Bank overdrafts that are repayable on demand and form an integral part of the cash management of the Group is included as a component of cash for the purpose of the consolidated statement of cash flows.

e. Penggunaan pertimbangan, estimasi dan asumsi

119.B14,B15

Penyusunan laporan keuangan konsolidasian mengharuskan manajemen untuk membuat pertimbangan, estimasi dan asumsi yang mempengaruhi penerapan kebijakan akuntansi serta jumlah aset, liabilitas, pendapatan dan beban yang dilaporkan. Hasil aktual dapat berbeda dari jumlah yang diestimasi tersebut.

Estimasi dan asumsi yang mendasarinya ditelaah secara berkesinambungan. Perubahan terhadap estimasi diakui secara prospektif.

e. Use of judgments, estimates and assumptions

The preparation of consolidated financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from the estimated amounts.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.

(i) Pertimbangan

119.B14

Informasi mengenai pertimbangan yang di buat dalam menerapkan kebijakan akuntansi yang memiliki dampak paling signifikan terhadap jumlah yang diakui dalam laporan keuangan konsolidasian tercantum dalam catatan berikut:

- Catatan 15 – Masa sewa: Pertimbangan manajemen mengenai apakah pelaksanaan opsi untuk memperpanjang masa sewa adalah cukup pasti akan terjadi;
- Catatan 3f dan 21 – Pengakuan pendapatan: Pertimbangan manajemen terkait keberadaan kewajiban pelaksanaan kontraktual, waktu pengakuan pendapatan, klasifikasi pendapatan, dan penentuan apakah Grup bertindak sebagai agen atau prinsipal.

(i) Judgments

Information about judgments made in applying accounting policies that have the most significant effect on the amounts recognized in the consolidated financial statements are included in the following notes:

- *Note 15 – Lease term: Management's judgment as to whether the exercise of the option to extend the lease term is reasonably certain to occur;*
- *Notes 3f and 21 – Revenue recognition: Management's judgment with respect to existence of contractual performance obligations, timing of revenue recognition, revenue classification, and determining whether the Group acts as an agent or as a principal.*

(ii) Ketidakpastian asumsi dan estimasi

119.B15

Informasi tentang asumsi dan ketidakpastian estimasi pada tanggal pelaporan yang memiliki risiko signifikan mengakibatkan penyesuaian material terhadap jumlah tercatat aset dan liabilitas pada tahun berikutnya tercantum dalam catatan berikut:

- Catatan 10 – Estimasi umur aset tetap dan pengujian penurunan nilai: asumsi kunci yang mendasari jumlah terpulihkan;
- Catatan 14 – Akuisisi entitas anak: nilai wajar dari imbalan yang dialihkan (termasuk imbalan kontingensi) dan nilai wajar dari aset yang diperoleh serta liabilitas yang diambil alih yang diukur dengan dasar sementara;
- Catatan 14 – Pengujian penurunan nilai *goodwill*: asumsi kunci yang mandasari nilai terpulihkan;

(ii) Assumptions and estimation uncertainties

Information about the assumptions and estimation uncertainties at the reporting date that have a significant risk of resulting in material adjustments to the carrying amounts of assets and liabilities in the following year is included in the following notes:

- *Note 10 – Fixed assets useful lives estimation and impairment test: key assumptions underlying recoverable amounts;*
- *Note 14 – Acquisition of subsidiary: fair value of the consideration transferred (including contingent consideration) and fair value of the assets acquired and liabilities measured on a provisional basis;*
- *Note 14 - Impairment test of goodwill: key assumptions underlying recoverable amounts;*

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PSAK reference	**2. DASAR PENYUSUNAN (LANJUTAN)**	***2. BASIS OF PREPARATION (CONTINUED)***
	e. Penggunaan pertimbangan, estimasi dan asumsi (Lanjutan)	***e. Use of judgments, estimates and assumptions (Continued)***
	• Catatan 17 – Pengakuan dan pengukuran provisi untuk garansi produk: asumsi kunci mengenai kemungkinan dan besarnya arus keluar dari sumber daya;	• *Note 17 – Recognition and measurement of provision for product warranty: key assumptions about the likelihood and magnitude of an outflow of resources;*
	• Catatan 18 – Pengukuran kewajiban imbalan kerja: asumsi utama aktuarial; dan	• *Note 18 – Measurement of employee benefits obligation: key actuarial assumptions; and*
	• Catatan 25 - Pengakuan aset pajak tangguhan: ketersediaan laba fiskal di masa depan untuk dikompensasikan dengan perbedaan temporer yang dapat dikurangkan.	• *Note 25 – Recognition of deferred tax assets: availability of future taxable profit against which deductible temporary differences can be utilized.*
	Pengukuran nilai wajar: sejumlah kebijakan akuntansi dan pengungkapan mensyaratkan pengukuran nilai wajar, untuk aset dan liabilitas keuangan dan non keuangan.	*Measurement of fair value: A number of accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.*
113.76, 81, 86	Ketika mengukur nilai wajar aset atau liabilitas, Grup sedapat mungkin menggunakan data pasar yang dapat diobservasi. Nilai wajar dikategorikan ke dalam berbagai level dalam hirarki nilai wajar berdasarkan input yang digunakan dalam teknik penilaian sebagai berikut:	*When measuring the fair value of an asset or a liability, the Group uses observable market data as far as possible. Fair values are categorized into different levels in fair value hierarchy based on the inputs used in the valuation techniques as follows:*
	• Level 1: harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik.	• *Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.*
	• Level 2: input, selain harga kuotasian yang termasuk dalam Level 1 yang dapat diobservasi, baik secara langsung (yaitu harga) atau secara tidak langsung (yaitu berasal dari harga lain yang dapat diobservasi).	• *Level 2: inputs, other than quoted prices included in Level 1, that are observable, either directly (i.e. price) or indirectly (i.e. derived from other observable price).*
	• Level 3: input yang tidak berdasarkan data pasar yang dapat diobservasi (input yang tidak dapat diobservasi).	• *Level 3: inputs that are not based on observable market data (unobservable inputs).*
	Jika input yang digunakan untuk mengukur nilai wajar aset atau liabilitas diperoleh dari gabungan beberapa level yang berbeda dalam hirarki nilai wajar, maka pengukuran nilai wajar untuk keseluruhan kelas aset atau liabilitas dianggap telah dilakukan menggunakan level input terendah yang signifikan terhadap keseluruhan pengukuran (level 3 sebagai level terendah).	*If the inputs used to measure the fair value of an asset or a liability are drawn from a mixture of different level of the fair value hierarchy, then the fair value measurement for the entire class of the asset or liability is considered to have been done using the lowest level input that is significant to the entire measurement (Level 3 being the lowest).*
	Informasi lebih lanjut mengenai asumsi yang dibuat dalam mengukur nilai wajar tercantum dalam catatan berikut:	*Further information about the assumptions made in measuring fair values is included in the following notes:*
	• Catatan 8 – Investasi pada instrumen ekuitas;	• *Note 8 - Investment in equity securities;*
	• Catatan 11 – Properti investasi; dan	• *Note 11 – Investment property; and*
	• Catatan 27 – Instrumen keuangan.	• *Note 27 – Financial instruments.*

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PSAK reference	**2. DASAR PENYUSUNAN (LANJUTAN)**	***2. BASIS OF PREPARATION (CONTINUED)***

f. Perubahan kebijakan akuntansi material

(i) Pengungkapan untuk entitas anak tanpa akuntabilitas publik

119.A01

Grup telah melakukan penerapan dini PSAK 119 *Entitas Anak tanpa Akuntabilitas Publik: Pengungkapan*. PSAK 119 merinci persyaratan pengungkapan yang disederhanakan yang diperkenankan untuk diterapkan oleh entitas pelapor yang memenuhi syarat, alih-alih persyaratan pengungkapan dalam PSAK lainnya. Sebagai akibat dari penerapan PSAK 119, pengungkapan (termasuk informasi komparatif) dalam laporan keuangan konsolidasian Group telah disederhanakan sesuai dengan PSAK 119.

(ii) Amendemen PSAK yang berlaku di 2026

Amendemen standar akuntansi berikut ini berlaku efektif pada tanggal 1 Januari 2026 dan diterapkan dalam penyusunan laporan keuangan konsolidasian untuk tahun yang berakhir pada tanggal 31 Desember 2026: [(a) (b)]

- Klasifikasi dan Pengukuran Instrumen Keuangan (Amendemen PSAK 109 dan PSAK 107) [(c)]

  Amendemen tersebut mengklarifikasi kapan aset keuangan atau liabilitas keuangan diakui dan dihentikan pengakuannya. Amendemen tersebut juga memperkenalkan pengecualian yang memungkinkan entitas untuk menghentikan pengakuan liabilitas keuangan sebelum tanggal penyelesaian ketika liabilitas keuangan tersebut diselesaikan secara kas, menggunakan sistem pembayaran elektronik yang memenuhi kriteria tertentu.

f. Changes in material accounting policies

(i) Disclosure for subsidiaries without public accountability

The Group has early adopted PSAK 119 Subsidiaries without Public Accountability: Disclosures. *PSAK 119 specifies the reduced disclosure requirements a reporting entity is permited to apply, instead of the disclosure requirements in other PSAKs. As a result of applying PSAK 119, the disclosures (including comparative information) in the Group's consolidated financial statements have been reduced in accordance with PSAK 119.*

(ii) Amendments to PSAK which became applicable in 2026

The following amendments to accounting standards became effective on 1 January 2026 and are applied in preparing these consolidated financial statements for the year ended 31 December 2026: [(a) (b)]

- *Classification and Measurement of Financial Instruments (Amendments to PSAK 109 and PSAK 107)* [(c)]

  These amendments clarify when a financial asset or a financial liability is recognised and derecognised. They also introduce an exception that permits an entity to derecognise a financial liability before the settlement date when the financial liability is settled with cash, using an electronic payment system that meets specific criteria.

	Note (a):	*The description of the nature and effects of the changes in accounting policies presented is only an example that reflects the circumstances of the Group, and may not be representative of its applicability, and the nature and effects of the changes for other entities. It is given for illustrative purposes largely without regard to materiality. When such changes are not applicable to the entity, they should not be listed in Note 2f(i).*
201.117 -117E	*Note (b):*	*The Company should apply its judgement in determining material accounting policy information to disclose. Although new or amended accounting standards that will have no or no material effect on the financial statements need not to be provided, the Group has included all new or amended accounting standards and their possible impact on the consolidated financial statements for illustrative purposes only.*
	Note (c):	*For some entities, these amendments may have a material effect on their financial statements. If the effect of the change in accounting policy had been material for the Group, then the Group would have derecognised trade payables meeting the specified criteria and recognised a corresponding decrease to cash and cash equivalents at the date of initial application. The adjustment to cash and cash equivalents would also have impacted the opening balance in the statement of cash flows at the date of initial application.*

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PSAK reference	**2. DASAR PENYUSUNAN (LANJUTAN)**	***2. BASIS OF PREPARATION (CONTINUED)***

f. Perubahan kebijakan akuntansi material (Lanjutan)

(ii) Amendemen PSAK yang berlaku di 2026 (Lanjutan)

Amendemen tersebut mengubah kebijakan akuntansi Grup terkait penghentian pengakuan utang usaha yang diselesaikan melalui sistem pembayaran elektronik yang memenuhi syarat. Sebelumnya, penghentian pengakuan dilakukan pada tanggal penyelesaian; berdasarkan kebijakan baru, Grup menghentikan pengakuan utang usaha ketika Grup tidak lagi dapat menarik kembali, menghentikan, atau membatalkan instruksi pembayaran dan kriteria kelayakan lainnya telah terpenuhi. Akibatnya, utang usaha dan kas tertentu dihentikan pengakuannya lebih awal. Meskipun amendemen tersebut diterapkan secara retrospektif, ketentuan transisinya tidak mensyaratkan penyajian kembali periode sebelumnya. Perubahan kebijakan akuntansi tersebut tidak berdampak material terhadap laporan keuangan konsolidasian Grup untuk periode-periode yang disajikan. [(a)]

119.180-181

(iii) PSAK yang terbit tapi belum efektif [masukkan paragraf ini hanya jika berlaku]

Beberapa standar akuntansi baru atau amendemen standar akuntansi telah diterbitkan namun belum efektif untuk periode yang berakhir pada tanggal 31 Desember 2026, dan belum diterapkan dalam menyusun laporan keuangan konsolidasian ini. Di antaranya, PSAK berikut ini yang akan efektif untuk periode pelaporan pada atau setelah tanggal 1 Januari 2027, mungkin relevan terhadap laporan keuangan konsolidasian Grup di masa mendatang, dan mungkin mensyaratkan penerapan retrospektif sesuai PSAK 208 *Kebijakan Akuntansi, Perubahan Estimasi Akuntansi, dan Kesalahan*: [(b)(c)]

Efektif untuk periode pelaporan pada atau setelah tanggal 1 Januari 2027:

- PSAK 118 *Penyajian dan Pengungkapan dalam Laporan Keuangan*

  PSAK 118 akan menggantikan PSAK 201 *Penyajian Laporan Keuangan*. Grup belum melakukan penerapan dini standar akuntansi baru tersebut dalam penyusunan laporan keuangan ini; namun demikian, penerapan lebih awal diperkenankan.

f. Changes in material accounting policies (Continued)

(ii) Amendments to PSAK which became applicable in 2026 (Continued)

The amendments changed the Group's accounting policy for derecognising trade payables settled through qualifying electronic payment systems. Previously, derecognition occurred on the settlement date; under the new policy, the Group derecognizes the trade payables when the Group can no longer withdraw, stop, or cancel the payment instruction and other eligibility criteria are met. Consequently, certain trade payables and cash are derecognised earlier. Although the amendments are applied retrospectively, however, the transition provisions do not require restatement of prior periods The change in accounting policy did not have a material impact on the Group's consolidated financial statements for the periods presented. [(a)]

(iii) PSAKs issued but not yet effective [Insert this paragraph only if applicable]

Certain new or amendments to accounting standards have been issued but are not yet effective for the year ended 31 December 2026, and have not been applied in preparing these consolidated financial statements. Among them, the following PSAK, which will become effective for reporting periods beginning on or after 1 January 2027, may be relevant to the Group's future consolidated financial statements, and may require retrospective application under PSAK 208 Accounting Policies, Changes in Accounting Estimates, and Errors: [(b)(c)]

Effective for reporting periods beginning on or after 1 January 2027:

- *PSAK 118* Presentation and Disclosure in Financial Statements

  PSAK 118 will replace PSAK 201 Presentation of Financial Statements. *The Group has not early adopted the new accounting standard in preparing these financial statements; however, earlier application is permitted.*

	Note (a):	*Adopting the amendments did not result in a change in the accounting policy for the derecognition of financial assets settled with cash via electronic payment systems. The Group's accounting policy for derecognition of financial assets applies equally to trade receivables settled with cash using an electronic payment system (see Note 3(g)(iv)). See also Note (c) in page 11.* *In our view, an outstanding receivable which will be settled with cash via an electronic payment system does not qualify as a cash equivalent while the cash transits through the system because treating it as such would have a similar effect as derecognising the receivable before the cash is received. Such receivables are derecognised only on completion of the settlement.*
	Note (b):	*The description of the nature and effects of the changes in accounting policies presented is only an example that reflects the circumstances of the Group, and may not be representative of its applicability, and the nature and effects of the changes for other entities. It is given for illustrative purposes largely without regard to materiality. When such changes are not applicable to the entity, they should not be listed in Note 2f(ii).*
201.117 -117E	*Note (c):*	*The Company should apply its judgement in determining material accounting policy information to disclose. Although new or amended accounting standards that will have no or no material effect on the financial statements need not to be provided, all new or amended accounting standards and their possible impact on the consolidated financial statements have been included for illustrative purposes only.*

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PSAK reference	**2. DASAR PENYUSUNAN (LANJUTAN)**	***2. BASIS OF PREPARATION (CONTINUED)***

f. Perubahan kebijakan akuntansi material (Lanjutan)

119.180-181

(iii) PSAK yang terbit tapi belum efektif (Lanjutan) [masukkan paragraf ini hanya jika berlaku]

- PSAK 118 *Penyajian dan Pengungkapan dalam Laporan Keuangan* (Lanjutan)

  PSAK 118 mensyaratkan penyajian laporan laba rugi yang lebih terstruktur serta perluasan disagregasi informasi. Grup saat ini sedang dalam proses menilai estimasi dampak yang akan ditimbulkan oleh penerapan awal PSAK 118 terhadap laporan keuangan konsolidasian Grup.

  Perkiraan dampak pada periode penerapan pertama kali diuraikan di bawah ini. Dampak aktual dari penerapan standar akuntansi tersebut pada tanggal 1 Januari 2027 dapat berubah karena:

  - Grup belum menyelesaikan penilaian dan implementasi perubahan pada proses dan pengendalian; dan
  - kebijakan akuntansi baru tersebut dapat berubah hingga Grup menyajikan laporan keuangan konsolidasian pertamanya yang mencakup tanggal penerapan awal.

  a) Struktur laporan laba rugi

  PSAK 118 mensyaratkan entitas untuk mengklasifikasikan seluruh penghasilan dan beban ke dalam lima kategori dalam laporan laba rugi, yaitu: operasi, investasi, pendanaan, pajak penghasilan, dan operasi yang dihentikan. Klasifikasi penghasilan dan beban bergantung pada aktivitas bisnis utama entitas. Grup telah menetapkan bahwa Grup tidak memiliki aktivitas bisnis utama spesifik berupa berinvestasi pada aset dan/atau menyediaan pendanaan kepada pelanggan.

  Baik laba neto maupun aset neto tidak akan berubah akibat penerapan PSAK 118 oleh Grup. Namun, Grup diwajibkan untuk menyajikan dua subtotal baru yang didefinisikan, yaitu 'laba operasi' dan 'laba atau rugi sebelum pendanaan dan pajak penghasilan'. Subtotal laba operasi tersebut berbeda dari subtotal laba operasi yang saat ini disajikan oleh Grup. Berdasarkan informasi yang tersedia saat ini, Grup memperkirakan akan terjadi perubahan signifikan pada struktur laporan laba rugi saat ini akibat hal-hal berikut.

f. Changes in material accounting policies (Continued)

(iii) PSAKs issued but not yet effective (Continued) [Insert this paragraph only if applicable]

- *PSAK 118* Presentation and Disclosure in Financial Statements *(Continued)*

  PSAK 118 requires a more structured statement of profit or loss and expanded disaggregation of information. The Group is in the process of assessing the estimated impact that the initial application of PSAK 118 will have on its consolidated financial statements

  The expected impacts in the period of initial application are described below. The actual impacts of adopting the accounting standard on 1 January 2027 may change because:

  - *the Group has not finalised the assessment and implementation of changes to processes and controls; and*
  - *the new accounting policies are subject to change until the Group presents its first consolidated financial statements that include the date of initial application.*

  a) Structure of statement of profit or loss

  PSAK 118 requires entities to classify all income and expenses into five categories in the statement of profit or loss - namely operating, investing, financing, income tax and discontinued operations. Classification of income and expenses depends on the main business activities of an entity. The Group has determined that it does not have a specified main business activity of investing in assets and/or providing financing to customers.

  Neither net profit nor net assets will change as a result of the Group's adoption of PSAK 118. However, the Group will be required to present two newly defined subtotals, which are 'operating profit' and 'profit or loss before financing and income taxes'. The operating profit subtotal differs from the current operating profit subtotal presented by the Group. Based on the information currently available, the Group expects significant changes to the current structure of the statement of profit or loss to result from the following.

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PSAK reference	**2. DASAR PENYUSUNAN (LANJUTAN)**	***2. BASIS OF PREPARATION (CONTINUED)***

f. Perubahan kebijakan akuntansi material (Lanjutan)

119.180-181

(iii) PSAK yang terbit tapi belum efektif (Lanjutan)

- PSAK 118 *Penyajian dan Pengungkapan dalam Laporan Keuangan*

  a) Struktur laporan laba rugi (Lanjutan)

  - Bagian atas laba (rugi) investasi yang dicatat dengan metode ekuitas saat ini disajikan di bawah biaya keuangan neto dan di atas laba sebelum pajak. Penghasilan dan beban dari investasi yang dicatat dengan metode ekuitas akan diklasifikasikan dalam kategori investasi berdasarkan PSAK 118. Dengan demikian, bagian Grup atas laba entitas investasi yang dicatat dengan metode ekuitas akan diklasifikasikan dan disajikan dalam kategori investasi.
  - Penghasilan dan beban bunga umumnya dimasukkan dalam penghasilan keuangan dan biaya keuangan berdasarkan kebijakan akuntansi Grup saat ini serta disajikan dalam subtotal 'biaya keuangan neto'. PSAK 118 memberikan panduan khusus mengenai penghasilan dan beban yang diklasifikasikan ke dalam kategori investasi dan pendanaan
    - Pendapatan bunga atas aset keuangan tertentu yang dimiliki oleh Grup (misalnya, pendapatan bunga kas dan setara kas) akan diklasifikasikan dan disajikan dalam kategori investasi.
    - Beban bunga atas liabilitas tertentu akan terus diklasifikasikan dan disajikan dalam kategori pendanaan (misalnya, beban bunga atas liabilitas keuangan yang tidak diukur pada FVTPL dan amortisasi diskonto atas provisi restorasi lokasi).
  - Rugi selisih kurs neto saat ini dimasukkan dalam biaya keuangan dan disajikan dalam biaya keuangan neto. Berdasarkan PSAK 118, selisih kurs wajib disajikan dalam kategori yang sama dengan penghasilan dan beban dari pos-pos yang menimbulkan selisih tersebut. Grup telah menetapkan adanya selisih kurs yang perlu diklasifikasikan ke dalam kategori operasi, investasi, dan pendanaan. Sebagai contoh, selisih kurs atas utang usaha akan diklasifikasikan ke dalam kategori operasi.

f. Changes in material accounting policies (Continued)

(iii) PSAKs issued but not yet effective (Continued)

- *PSAK 118* Presentation and Disclosure in Financial Statements

  a) Structure of statement of profit or loss (Continued)

  - *Share of profit (loss) of equity-accounted investees is currently presented below net finance costs and above profit before tax. Income and expenses from equity-accounted investments are classified in the investing category under PSAK 118. Accordingly, the Group's share of profit of equity-accounted investees will be classified and presented in the investing category.*
  - *Interest income and expenses are generally included in finance income and finance costs under the Group's current accounting policy and are presented in the 'net finance costs' subtotal. PSAK 118 provides specific guidance on the income and expenses classified in the investing and financing categories*
    - *Interest income on certain financial assets held by the Group (e.g. interest income on cash and cash equivalents) will be classified and presented in the investing category.*
    - *Interest expense on certain liabilities will continue to be classified and presented in the financing category (e.g. interest expense on financial liabilities not measured at FVTPL and unwind of discount on site restoration provision).*
  - *Net foreign exchange losses are currently included in finance costs and presented in net finance costs. Under PSAK 118, foreign exchange differences are required to be presented in the same category as the income and expenses from the items that gave rise to the differences. The Group has determined that it has foreign exchange differences to be classified in the operating, investing and financing categories. For example, foreign exchange differences on trade payables will be classified in the operating category.*

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PSAK reference	**2. DASAR PENYUSUNAN (LANJUTAN)**	***2. BASIS OF PREPARATION (CONTINUED)***
	f. Perubahan kebijakan akuntansi material (Lanjutan)	***f. Changes in material accounting policies (Continued)***
119.180-181	(ii) PSAK yang terbit tapi belum efektif (Lanjutan)	*(ii) PSAKs issued but not yet effective (Continued)*
	• PSAK 118 *Penyajian dan Pengungkapan dalam Laporan Keuangan*[(a)] (Lanjutan)	• *PSAK 118* Presentation and Disclosure in Financial Statements[(a)] *(Continued)*
	a) Struktur laporan laba rugi (Lanjutan)	*a) Structure of statement of profit or loss (Continued)*
	Berdasarkan PSAK 118, beban operasional diklasifikasikan dan disajikan berdasarkan sifat, fungsi, atau menggunakan penyajian campuran. Grup telah menentukan bahwa klasifikasi dan penyajian dengan basis campuran akan memberikan ringkasan terstruktur yang paling bermanfaat mengenai beban operasional.	*Under PSAK 118, operating expenses are classified and presented by nature, function or using a mixed presentation. The Group has determined that classification and presentation on a mixed basis will provide the most useful structured summary of operating expenses.*
	b) Prinsip agregasi dan disagregasi	*b) Principle of aggregation and disaggregation*
	PSAK 118 menetapkan perluasan prinsip mengenai cara mengelompokkan informasi dalam laporan keuangan (yaitu laporan keuangan utama dan catatan atas laporan keuangan). Standar ini juga memperkenalkan panduan mengenai pemberian label dan deskripsi atas pos-pos yang disajikan dalam laporan keuangan utama atau diungkapkan dalam catatan atas laporan keuangan.	*PSAK 118 provides enhanced principles on how to group information in the financial statements (i.e. the primary financial statements and the notes). It also introduces guidance on labelling and describing items presented in the primary financial statements or disclosed in the notes.*
	Grup sedang mengevaluasi pengelompokan pos-pos berdasarkan karakteristik yang serupa dan takserupa. Berdasarkan evaluasi tersebut, Grup akan menyajikan pos-pos dalam laporan keuangan utama yang memberikan ringkasan terstruktur yang bermanfaat serta mengungkapkan informasi material tambahan dalam catatan atas laporan keuangan.	*The Group is assessing the grouping of items on the basis of similar and dissimilar characteristics. Based on this assessment, it will present line items in the primary financial statements that provide useful structured summaries and disclose additional material information in the notes.*
	Grup juga sedang meninjau pos-pos yang saat ini diberi label 'lain-lain' dan akan menggunakan label yang lebih informatif.	*The Group is also assessing line items currently labelled as 'other' and will use more informative labels.*
	c) Amendemen konsekuensial	*c) Consequential amendments*
	Amendemen konsekuensial juga memberikan panduan spesifik mengenai klasifikasi arus kas bunga dan dividen. Berdasarkan panduan tersebut, Grup akan mengklasifikasikan arus kas dari pembayaran bunga sebagai aktivitas pendanaan, bukan aktivitas operasi. Arus kas dari penerimaan bunga dan dividen serta dari pembayaran dividen akan tetap diklasifikasikan masing-masing sebagai aktivitas investasi dan aktivitas pendanaan.	*The consequential amendments also provide specific guidance on the classification of interest and dividend cash flows. The Group will classify cash flows from interest paid as financing activities rather than operating activities under this guidance. Cash flows from interest and dividends received and from dividends paid will continue to be classified as investing activities and financing activities, respectively.*

Note (a) The Group did not communicate management-defined performance measures ("MPM") outside of its consolidated financial statements. MPM are irrelevant to the Group, and accordingly the Group did not provide disclosures of forthcoming requirements of MPM.

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PSAK reference	**3. KEBIJAKAN AKUNTANSI MATERIAL**	***3. MATERIAL ACCOUNTING POLICIES***
119.B14, B13	Kebijakan akuntansi material yang diterapkan secara konsisten dalam penyusunan laporan keuangan konsolidasian adalah sebagai berikut:	*The material accounting policies consistently applied in the preparation of the consolidated financial statements were as follows:*
	a. Prinsip konsolidasi	***a. Basis for consolidation***
	Entitas anak	***Subsidiaries***
110.7	Laporan keuangan konsolidasian meliputi laporan keuangan Perseroan dan entitas anak. Entitas anak adalah entitas yang dikendalikan oleh Grup. Grup mengendalikan suatu entitas ketika Grup terekspos dengan, atau memiliki hak atas, imbal hasil variabel dari keterlibatan Grup dengan entitas anak dan memiliki kemampuan untuk mempengaruhi imbal hasil tersebut melalui kekuasaannya atas entitas anak.	*The consolidated financial statements include the financial statements of the Company and its subsidiaries. Subsidiaries are entities controlled by the Group. The Group controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the subsidiary and has the ability to affect those returns through its power over the subsidiary.*
110.20	Entitas anak dikonsolidasikan sejak tanggal Grup memperoleh pengendalian efektif dan tidak lagi dikonsolidasikan sejak pengendalian tersebut tidak lagi dimiliki.	*Subsidiaries are consolidated from the date on which effective control is obtained by the Group and is no longer consolidated from the date that control ceased.*
	Kebijakan akuntansi yang digunakan dalam laporan keuangan konsolidasian diterapkan secara konsisten oleh Grup.	*The accounting policies adopted in the consolidated financial statements are consistently applied by the Group.*
110.23	Perubahan dalam bagian kepemilikan Grup pada entitas anak yang tidak mengakibatkan hilangnya pengendalian dicatat sebagai transaksi ekuitas. Perbedaan antara jumlah tercatat kepentingan nonpengendali yang disesuaikan dan nilai wajar imbalan yang dibayarkan atau diterima langsung diakui dalam ekuitas yang dapat diatribusikan pada pemilik entitas induk.	*Changes in Group's ownership interest in subsidiaries that do not result in the loss of control are accounted for as equity transactions. Any difference between the adjusted carrying amount of non-controlling interest and the fair value of the consideration paid or received is recognized directly in equity attributable to the owners of the Company.*
110.25	Ketika Grup kehilangan pengendalian atas entitas anak, Grup menghentikan pengakuan aset dan liabilitas entitas anak, dan kepentingan nonpengendali terkait dan komponen ekuitas lainnya. Laba atau rugi yang timbul diakui dalam laba rugi. Kepentingan yang dipertahankan di entitas anak terdahulu diukur sebesar nilai wajar ketika pengendalian hilang dan selanjutnya mencatat sisa investasi tersebut sebagai entitas asosiasi, ventura bersama atau aset keuangan.	*When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognized in profit or loss. Any interest retained in the former subsidiary is measured at fair value when the control is lost and subsequently accounts for it as an associate, joint venture or financial asset.*
	Kepentingan pada *investee* dicatat dengan metode ekuitas	***Interest in equity-accounted investees***
	Kepentingan Grup pada *investee* yang dicatat dengan metode ekuitas merupakan kepentingan pada entitas asosiasi.	*The Group's interests in equity-accounted investees represent interest in associates.*
228.3	Entitas asosiasi adalah entitas di mana Grup mempunyai pengaruh signifikan, namun bukan pengendalian atau pengendalian bersama, atas kebijakan keuangan dan operasional.	*Associates are those entities in which the Group has significant influence, but not control or joint control, over the financial and operating policies.*
228.38-39	Kepentingan pada entitas asosiasi dicatat berdasarkan metode ekuitas. Kepentingan tersebut pada awalnya diakui sebesar biaya perolehan, termasuk biaya transaksi. Setelah pengakuan awal, laporan keuangan konsolidasian mencakup bagian Grup atas laba rugi dan penghasilan komprehensif lain dari *investee* yang dicatat di ekuitas, sampai tanggal di mana tidak lagi terdapat pengaruh signifikan.	*Interest in associates are accounted for under the equity method. They are initially recognized at cost, which includes transaction cost. Subsequent to initial recognition, the consolidated financial statements include the Group's share of the profit or loss and other comprehensive income of equity accounted investees, until the date on which significant influence ceases.*

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PSAK reference	**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**	***3. MATERIAL ACCOUNTING POLICIES (CONTINUED)***
	a. Prinsip konsolidasi (Lanjutan)	***a. Basis for consolidation (Continued)***
	Transaksi yang dieliminasi pada saat konsolidasi	***Transactions eliminated on consolidation***
	Seluruh transaksi intragrup, serta saldo dan keuntungan yang belum direalisasi dari transaksi tersebut dieliminasi.	*All intra-group transactions, balances and unrealized gains on the transactions are eliminated.*
228.28	Keuntungan yang belum direalisasi dari transaksi dengan *investee* yang dicatat dengan metode ekuitas dieliminasi terhadap investasi sebesar kepemilikan Grup pada *investee*. Kerugian yang belum direalisasi dieliminasi dengan cara yang sama seperti keuntungan yang belum direalisasi, namun hanya sepanjang tidak terdapat bukti penurunan nilai.[(a)]	*Unrealised gains arising from transactions with equity-accounted investees are eliminated against the investment to the extent of the Group's interest in the investee. Unrealised losses are eliminated in the same way as unrealized gains, but only to the extent that there is no evidence of impairment.*[(a)]
	Kepentingan nonpengendali	***Non-controlling interests***
103.19 (b)	Kepentingan nonpengendali diukur pada awalnya sebesar bagian proporsionalnya atas aset neto teridentifikasi dari pihak yang diakuisisi pada tanggal akuisisi dan selanjutnya disesuaikan dengan proporsi atas perubahan ekuitas pada entitas anak.[(b)]	*Non-controlling interest are measured initially at their proportionate share of the acquiree's identifiable net assets at the date of acquisition and adjusted by proportion of changes in equity of subsidiaries.*[(b)]
110.22	Kepentingan nonpengendali disajikan di ekuitas dalam laporan posisi keuangan konsolidasian, terpisah dari ekuitas yang dapat diatribusikan kepada pemilik entitas induk. Laba atau rugi dan setiap komponen penghasilan komprehensif lain diatribusikan pada pemilik entitas induk dan kepada kepentingan nonpengendali berdasarkan proporsi kepemilikan.	*Non-controlling interest is presented in the consolidated statement of financial position within equity, separately from the equity attributable to the owners of the Company. Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interest based on the ownership interest proportionally.*
	b. Kombinasi bisnis	***b. Business combinations***
103.3	Grup mencatat kombinasi bisnis menggunakan metode akuisisi jika serangkaian aktivitas dan aset memenuhi definisi bisnis dan pengendalian dialihkan ke Grup (lihat Catatan 3a). Dalam menentukan apakah serangkaian aktivitas dan aset merupakan suatu bisnis, Grup menilai apakah serangkaian aktivitas dan aset yang diperoleh mencakup, minimum, input dan proses substantif dan apakah serangkaian aktivitas dan aset yang diperoleh memiliki kemampuan menghasilkan output.	*The Group accounts for business combinations under the acquisition method when the acquired set of activities and assets meets the definition of a business and control is transferred to the Group (see Note 3a). In determining whether a particular set of activities and assets is a business, the Group assesses whether the set of assets and activities acquired includes, at a minimum, an input and substantive process and whether the acquired set has the ability to produce outputs.*
103.37, 90, 34, 53	Imbalan yang dialihkan dalam akuisisi umumnya diukur pada nilai wajar, begitu juga dengan aset neto teridentifikasi yang diperoleh. Setiap *goodwill* yang timbul diuji penurunan nilainya setiap tahun. Keuntungan dari pembelian dengan diskon diakui langsung dalam laba rugi. Biaya transaksi dibebankan saat terjadi, kecuali jika terkait dengan penerbitan efek utang atau ekuitas.	*The consideration transferred in the acquisition is generally measured at fair value, as are the identifiable net assets acquired. Any goodwill that arises is tested annually for impairment. Any gain on a bargain purchase is recognized in profit or loss immediately. Transaction costs are expensed as incurred, except if related to the issue of debt or equity securities.*
103.PP52	Imbalan yang dialihkan tidak termasuk jumlah yang terkait dengan penyelesaian hubungan yang telah ada sebelumnya. Jumlah tersebut umumnya diakui dalam laba rugi.	*The consideration transferred does not include amounts related to the settlement of pre-existing relationships. Such amounts are generally recognized in profit or loss.*

Insights 3.5.430.30	*Note (a): In the absence of specific guidance in the accounting standards, the Group has elected to eliminate unrealized gains and losses resulting from transactions with equity-accounted investees against the investment in the investees. Alternatively, the elimination may be presented as a reduction in the underlying asset e.g., inventory.*
PSAK 103.19	*Note (b): An entity has a choice on a combination-by-combination basis to measure any non-controlling interest in the acquiree at either the proportionate share of the acquiree's identifiable net assets or fair value. The Group has elected the former approach.*

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PSAK reference	**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**	***3. MATERIAL ACCOUNTING POLICIES (CONTINUED)***
	b. Kombinasi bisnis (Lanjutan)	***b. Business combinations (Continued)***
103.32	Grup mengukur *goodwill* pada tanggal akuisisi sebesar: - Nilai wajar dari imbalan yang dialihkan, ditambah; - Jumlah setiap kepentingan nonpengendali pada pihak yang diakuisisi, ditambah; - Untuk kombinasi bisnis yang dilakukan secara bertahap, nilai wajar pada tanggal akuisisi dari kepentingan ekuitas yang sebelumnya dimiliki oleh pihak pengakuisisi pada pihak yang diakuisisi, dikurangi; - Jumlah neto yang diakui (umumnya pada nilai wajar) dari aset teridentifikasi yang diperoleh dan liabilitas yang diambil alih.	*The Group measures goodwill at the acquisition date as:* - *The fair value of the consideration transferred, plus;* - *The recognized amount of any non-controlling interest in the acquiree, plus;* - *If the business combination is achieved in stages, the fair value of the pre-existing equity interest in the acquiree, less;* - *The net recognized amount (generally fair value) of the identifiable assets acquired and liability assumed.*
103.40, 58	Setiap imbalan kontingensi diukur pada nilai wajar pada tanggal akuisisi. Kewajiban untuk membayar imbalan kontingensi yang memenuhi definisi instrumen keuangan yang diklasifikasikan sebagai ekuitas tidak dilakukan pengukuran kembali dan penyelesaiannya dicatat dalam ekuitas. Selain itu, imbalan kontingensi lainnya diukur kembali pada nilai wajar pada setiap tanggal pelaporan dan perubahan selanjutnya dalam nilai wajar imbalan kontingensi diakui dalam laba rugi.	*Contingent consideration is measured at fair value at the date of acquisition. An obligation to pay contingent consideration that meets the definition of a financial instrument that is classified as equity is not remeasured and settlement is accounted for within equity. Otherwise, other contingent consideration is remeasured at fair value at each reporting date and subsequent changes in the fair value of the contingent consideration are recognized in profit or loss.*
	c. Operasi yang dihentikan dan aset dikuasai untuk dijual	***c. Discontinued operation and assets held for sale***
	Operasi yang dihentikan	***Discontinued operation***
105.32	Operasi yang dihentikan adalah komponen dari usaha Grup, di mana operasi dan arus kasnya dapat dibedakan secara jelas dari komponen lain dalam Grup dan yang: - Mewakili lini usaha atau area geografis operasi utama yang terpisah; - Merupakan bagian dari rencana terkoordinasi untuk melepaskan lini usaha atau area geografis operasi utama yang terpisah; atau - Merupakan entitas anak yang diakuisisi secara khusus dengan tujuan untuk dijual kembali.	*A discontinued operation is a component of the Group's business, the operations and cash flows of which can be clearly distinguished from the rest of the Group and which:* - *Represents a separate major line of business or geographic area of operations;* - *Is part of a single co-ordinated plan to dispose of a separate major line of business or geographic area of operations; or* - *Is a subsidiary acquired exclusively with a view to resale.*
	Klasifikasi sebagai operasi yang dihentikan terjadi pada saat pelepasan operasi atau ketika operasi memenuhi kriteria untuk diklasifikasikan sebagai dikuasai untuk dijual.	*Classification as a discontinued operation occurs at the earlier of disposal or when the operation meets the criteria to be classified as held-for-sale.*
105.34	Ketika suatu operasi diklasifikasikan sebagai operasi yang dihentikan, laporan laba rugi dan pendapatan komprehensif lain komparatif disajikan ulang seolah-olah operasi tersebut telah dihentikan sejak awal tahun komparatif.	*When an operation is classified as a discontinued operation, the comparative statement of profit or loss and OCI is re-presented as if the operation had been discontinued from the start of the comparative year.*

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PSAK reference	**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**	***3. MATERIAL ACCOUNTING POLICIES (CONTINUED)***
	c. Operasi yang dihentikan dan aset dikuasai untuk dijual (Lanjutan)	***c. Discontinued operation and assets held for sale (Continued)***
	Aset dikuasai untuk dijual	***Assets held for sale***
	Aset tidak lancar, atau kelompok lepasan yang terdiri dari aset dan liabilitas, diklasifikasikan sebagai aset dikuasai untuk dijual jika kemungkinan besar akan dipulihkan melalui penjualan dibandingkan dengan penggunaan berkelanjutan.	*Non-current assets, or disposal groups comprising assets and liabilities, are classified as held-for-sale if it is highly probable that they will be recovered primarily through sale rather than through continuing use.*
	Aset, atau kelompok lepasan, tersebut secara umum akan diukur pada yang lebih rendah antara jumlah tercatat dan nilai wajar dikurang biaya untuk menjual. Kerugian penurunan nilai dari kelompok lepasan dialokasikan pertama ke *goodwill*, dan kemudian ke sisa aset dan liabilitas dengan dasar pro rata, kecuali bahwa kerugian tidak dialokasikan ke persediaan, aset keuangan, aset pajak tangguhan, atau properti investasi, yang tetap diukur sesuai dengan kebijakan akuntansi lain dari Grup. Kerugian penurunan nilai pada klasifikasi awal sebagai aset dikuasai untuk dijual dan keuntungan dan kerugian dari pengukuran kembali diakui dalam laba rugi.	*Such assets, or disposal groups, are generally measured at the lower of their carrying amount and fair value less costs to sell. Any impairment loss on a disposal group is allocated first to goodwill, and then to the remaining assets and liabilities on a pro rata basis, except that no loss is allocated to inventories, financial assets, deferred tax assets, or investment property, which continue to be measured in accordance with the Group's other accounting policies. Impairment losses on initial classification as held-for-sale and subsequent gains and losses on remeasurement are recognized in profit or loss.*
	Sekali diklasifikasikan sebagai aset dikuasai untuk dijual, aset takberwujud dan aset tetap tidak lagi diamortisasi atau disusutkan, dan setiap *investee* yang sebelumnya dicatat dengan metode ekuitas tidak lagi dicatat dengan metode ekuitas.	*Once classified as held-for-sale, intangible assets and property, plant and equipment are no longer amortized or depreciated, and any previously equity-accounted investee is no longer equity accounted.*
	d. Kas dan setara kas	***d. Cash and cash equivalents***
207.6	Kas dan setara kas Grup anak meliputi kas, kas di bank dan deposito berjangka yang jatuh temponya tidak lebih dari tiga bulan dari tanggal perolehannya.	*Cash and cash equivalents of the Group include cash on hand, cash in banks and short-term time deposits with maturities of not more than three months from the date of acquisition.*
	Di laporan arus kas konsolidasian, kas dan setara kas disajikan setelah dikurangi cerukan bank.	*In the consolidated statement of cash flows, cash and cash equivalents are presented net of bank overdrafts.*
	e. Persediaan	***e. Inventory***
202.9, 10, 13 25, 119.164(a)	Persediaan diukur pada nilai yang lebih rendah antara biaya perolehan dan nilai realisasi neto; biaya perolehan ditentukan dengan menggunakan metode biaya masuk pertama keluar pertama (*first-in first-out)*, dan mencakup pengeluaran yang terjadi untuk memperoleh persediaan, biaya produksi atau biaya konversi serta biaya lain yang timbul sampai persediaan berada di lokasi dan kondisi saat ini. Dalam hal persediaan yang diproduksi dan persediaan dalam pengolahan, biaya persediaan termasuk *overhead* produksi yang dialokasikan berdasarkan kapasitas produksi normal.	*Inventories are measured at the lower of cost and net realizable value; cost is determined using the first-in first-out method, and includes expenditures incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. In the case of manufactured inventories and work in process, cost includes an appropriate share of production overheads based on normal operating capacity.*
202.6	Nilai realisasi neto adalah estimasi harga jual dalam kegiatan usaha normal dikurangi dengan estimasi biaya penyelesaian dan estimasi biaya yang diperlukan untuk membuat penjualan.	*Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.*

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PSAK reference	**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**	***3. MATERIAL ACCOUNTING POLICIES (CONTINUED)***

f. Pendapatan[(a)]

119.107, 110-112

Pendapatan diukur berdasarkan imbalan yang ditetapkan dalam kontrak dengan pelanggan. Grup mengakui pendapatan ketika Grup mengalihkan pengendalian atas suatu produk kepada pelanggan.

119.B14

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

Sifat dan waktu pemenuhan kewajiban pelaksanaan, termasuk syarat pembayaran yang signifikan/*Nature and timing of satisfaction of performance obligations, including significant payment terms*	**Kebijakan pengakuan pendapatan/ *Revenue recognition policies***
119.107, 110-112 Penjualan diakui pada saat pelanggan memperoleh pengendalian atas barang. Faktur pada umumnya terutang dalam waktu 30 hari. Tidak terdapat diskon di luar faktur (*off-invoice*). Tidak ada pengaturan *bill-and-hold./ Revenue is recognized when customers obtain control of the products. Invoices are usually payable within 30 days. There are no-off invoice discounts. There are no bill-and-holds arrangements.*	Pendapatan diakui ketika pelanggan memperoleh pengendalian atas barang, pada umumnya ketika barang dikirim dari gudang Grup (penjualan lokal) atau pada saat barang diserahkan di atas kapal di pelabuhan pengirim (penjualan ekspor), karena pada saat itu pelanggan dapat mengarahkan penggunaan barang dan pelanggan akan memperoleh secara substansial seluruh manfaat ekonomik dari barang tersebut./ *Revenue is recognized when the customer obtains control of the goods, usually when the goods are dispatched from the Group's warehouse (for local sales) or when the goods passed the ship's rail in the port of shipment (for export sales), because by that time the customer can direct the use of the goods and the customer will obtain substantially all of the economic benefits from the goods.*
Ketika Grup menyediakan layanan dukungan teknis kepada pelanggan, kewajiban pelaksanaan dipenuhi sepanjang waktu, karena pelanggan secara bersamaan menerima dan mengonsumsi manfaat dari layanan dukungan teknis yang diberikan. Faktur pada umumnya terutang dalam waktu 30 hari. Jumlah yang belum ditagih disajikan sebagai aset kontrak. Aset kontrak dianggap sebagai piutang ketika hak atas pembayaran menjadi tidak bersyarat./ *When the Group provide technical support services to customers, the performance obligation is satisfied over time, because the customer simultaneously receives and consumes the benefits from the technical support services are rendered. Invoices are usually payable within 30 days. Unbilled amounts are presented as contract asset. The contract asset is considered a receivable when the entitlement to the payment becomes unconditional.*	Pendapatan diakui sepanjang waktu menggunakan metode "cost-to-cost"./ *Revenue is recognized over time using the "cost-to-cost method".*

f. *Revenue*[(a)]

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

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

Note (a): In this illustrative disclosure, the impact of the separate performance obligation arising from transportation and handling service is considered to be material and thus accounted for and/or disclosed separately.

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PSAK reference	**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**	***3. MATERIAL ACCOUNTING POLICIES (CONTINUED)***

f. Pendapatan[(a)] (Lanjutan) / ***f. Revenue[(a)] (Continued)***

Sifat dan waktu pemenuhan kewajiban pelaksanaan, termasuk syarat pembayaran yang signifikan/*Nature and timing of satisfaction of performance obligations, including significant payment terms*	**Kebijakan pengakuan pendapatan/ *Revenue recognition policies***
Jasa pengiriman dan penanganan yang diberikan kepada pelanggan setelah pengendalian barang dialihkan ke pelanggan pada saat pengiriman dipertimbangkan sebagai kewajiban pelaksanaan terpisah. Kewajiban pelaksanaan dipenuhi sepanjang waktu, yaitu ketika layanan diberikan dan pelanggan menerima serta mengonsumsi manfaat dari jasa pengiriman dan penanganan. Grup mengalokasikan harga transaksi tersebut berdasarkan harga jual tersendiri relatif dari elemen pendapatan./ *Shipping and handling services that are provided to customers after control of the goods is transferred to the customers at the point of dispatch are considered as separate performance obligations. The performance obligation is satisfied overtime, i.e., when the service is rendered and the customer receives and consumes the benefits of the shipping and handling services. The Group allocate the transaction price based on the relative stand-alone selling prices of the revenue elements.*	

g. Instrumen keuangan / ***g. Financial instruments***

109.3.1.1

(i) Pengakuan dan pengukuran awal

Aset keuangan dan liabilitas keuangan diakui pertama kali pada saat Grup menjadi salah satu pihak dalam ketentuan kontraktual instrumen tersebut.

(i) Recognition and initial measurement

Financial assets and financial liabilities are initially recognized when the Group becomes a party to the contractual provisions of the instruments.

109.5.1.1, 5.1.3, 115.60-65

Aset keuangan (kecuali merupakan piutang tanpa komponen pendanaan signifikan) atau liabilitas keuangan pada awalnya diukur pada nilai wajar ditambah atau dikurangi, untuk item yang tidak diukur pada nilai wajar melalui laba rugi ("FVTPL"), biaya transaksi yang dapat diatribusikan secara langsung pada perolehan atau penerbitannya. Piutang tanpa komponen pendanaan signifikan pada awalnya diukur pada harga transaksi.

A financial asset (unless it is a receivable without significant financing component) or financial liability is initially measured at fair value plus or minus, for item not measured at fair value through profit or loss ("FVTPL"), transaction costs that are directly attributable to its acquisition or issue. A receivable without a significant financing component is initially measured at the transaction price.

Note (a): In this illustrative disclosure, the impact of the separate performance obligation arising from transportation and handling service is considered to be material and thus accounted for and/or disclosed separately.

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PSAK reference	**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**	***3. MATERIAL ACCOUNTING POLICIES (CONTINUED)***
	g. Instrumen keuangan (Lanjutan)	***g. Financial instruments (Continued)***
	(ii) Aset keuangan	*(ii) Financial assets*
109.4.1.1	Pada pengakuan awal, aset keuangan diklasifikasikan sebagai diukur pada biaya perolehan diamortisasi; nilai wajar melalui penghasilan komprehensif lain ("FVOCI") -investasi utang; FVOCI - investasi ekuitas; atau FVTPL.	*On initial recognition, a financial asset is classified as measured at amortized cost; fair value through other comprehensive income ("FVOCI") – debt investment; FVOCI – equity investment; or FVTPL.*
109.4.4.1, 5.6.1	Aset keuangan tidak direklasifikasi setelah pengakuan awalnya kecuali jika Perseroan dan entitas anak mengubah model bisnisnya dalam mengelola aset keuangan di mana dalam hal ini semua aset keuangan yang terkena dampak direklasifikasi pada hari pertama periode pelaporan setelah perubahan dalam model bisnis.	*Financial assets are not reclassified subsequent to their initial recognition, unless the Company and subsidiaries change its business model for managing financial assets in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.*
109.4.1.2	Aset keuangan diukur pada biaya perolehan diamortisasi jika memenuhi dua kondisi berikut: - Dikelola dalam model bisnis dengan tujuan memiliki aset untuk mendapatkan arus kas kontraktual; dan - Persyaratan kontraktual menghasilkan arus kas pada tanggal tertentu yang semata dari pembayaran pokok dan bunga dari jumlah pokok terutang.	*A financial asset is measured at amortized cost if it meets both of the following conditions:* *- It is held within a business model whose objective is to hold assets to collect contractual cash flows; and* *- Its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interests on the principal amount outstanding.*
109.5.7.2	Aset keuangan yang diukur pada biaya perolehan diamortisasi selanjutnya diukur menggunakan metode suku bunga efektif. Jumlah tercatat bruto dikurangi dengan kerugian penurunan nilai. Pendapatan bunga, keuntungan dan kerugian selisih kurs dan penurunan nilai diakui dalam laba rugi. Keuntungan atau kerugian dari penghentian pengakuan diakui dalam laba rugi.	*The financial assets measured at amortized cost are subsequently measured using the effective interest method. The gross carrying amount is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognized in profit or loss. Gains or losses on derecognition of these financial assets are recognized in profit or loss.*
109.5.7.1	Investasi pada instrumen ekuitas dikategorikan sebagai aset keuangan yang diukur pada FVTPL. Aset keuangan ini selanjutnya diukur pada nilai wajar dan keuntungan atau kerugian terkait diakui di dalam laba rugi.	*Investments in equity securities are categorized as measured-at-FVTPL financial assets. These financial assets are subsequently measured at fair value and the related gain or loss are recognized in profit or loss.*
	(iii) Liabilitas keuangan	*(iii) Financial liabilities*
109.5.7.1	Liabilitas keuangan diklasifikasikan sebagai diukur pada biaya perolehan diamortisasi, atau FVTPL. Suatu liabilitas keuangan diklasifikasikan sebagai FVTPL jika diklasifikasikan sebagai dimiliki-untuk diperdagangkan, merupakan derivatif, atau ditetapkan untuk diukur pada FVTPL pada saat pengakuan awal.	*Financial liabilities are classified as either measured at amortized cost, or FVTPL. A financial liability is classified as FVTPL if it is classified as held-for-trading, it is a derivative, or it is designated as such on initial recognition.*
109.5.7.1	Liabilitas keuangan yang diukur pada biaya perolehan diamortisasi selanjutnya diukur menggunakan metode suku bunga efektif. Beban bunga dan keuntungan dan kerugian selisih kurs diakui pada laba rugi. Setiap keuntungan atau kerugian dari penghentian pengakuan juga diakui dalam laba rugi.	*Financial liabilities measured at amortized cost are subsequently measured using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in profit or loss. Gains or losses on derecognition are also recognized in profit or loss.*
109.5.1.1, 5.2.1.(c)	Liabilitas derivatif dan liabilitas lain yang diukur pada FVTPL pada awalnya diukur pada nilai wajar. Setelah pengakuan awal, liabilitas tersebut diukur pada nilai wajar dan perubahan nilainya diakui pada laba rugi.	*Derivative liabilities and other liabilities measured at FVTPL are initially measured at fair value. Subsequent to initial recognition, those liabilities are measured at fair value and changes therein are recognized in profit or loss.*

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PSAK reference	**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**	***3. MATERIAL ACCOUNTING POLICIES (CONTINUED)***
	g. Instrumen keuangan (Lanjutan)	***g. Financial instruments (Continued)***
	(iv) Penghentian pengakuan	*(iv) Derecognition*
109.3.2.6(b)	Aset keuangan Grup melakukan transaksi di mana Grup mengalihkan aset yang diakui dalam laporan posisi keuangan, tetapi mempertahankan seluruh ataupun secara substansial seluruh risiko dan manfaat dari aset yang dialihkan. Dalam kasus ini, aset yang dialihkan tidak dihentikan pengakuannya.	*Financial assets* *The Group enters into transactions whereby it transfers assets recognized in its statement of financial position, but retains either all or substantially all of the risks and reward of the transferred assets. In these cases, the transferred assets are not derecognized.*
109.3.3.1-2	Liabilitas keuangan Grup menghentikan pengakuan liabilitas keuangan pada tanggal pembayaran. Namun, untuk liabilitas keuangan tertentu yang diselesaikan dengan kas menggunakan sistem pembayaran elektronik, Grup mengevaluasi dan menerapkan pengecualian untuk setiap sistem pembayaran elektronik untuk menghentikan pengakuan liabilitas keuangan lebih awal. Untuk liabilitas ini, penghentian pengakuan terjadi ketika kemampuan Grup untuk menarik, menghentikan, atau membatalkan instruksi pembayaran telah diserahkan dan kriteria kelayakan lainnya terpenuhi.	*Financial liabilities* *The Group derecognises financial liabilities on the settlement date. However, for certain financial liabilities settled with cash using electronic payment systems, the Group evaluates and applies the exception on each electronic payment system to derecognise financial liabilities earlier. For these liabilities, derecognition occurs when the Group's ability to withdraw, stop or cancel the payment instruction is surrendered and the other eligibility criteria are met.*
	(v) Saling hapus	*(v) Offsetting*
232.42	Aset keuangan dan liabilitas keuangan dapat saling hapus dan jumlah netonya disajikan dalam laporan posisi keuangan konsolidasian jika, dan hanya jika, Grup saat ini memiliki hak yang berkekuatan hukum untuk melakukan saling hapus dan bermaksud untuk menyelesaikannya secara neto atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan.	*Financial assets and financial liabilities are offset and the net amount presented in the consolidated statement of financial position when, and only when, the Group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.*
	(vi) Penurunan nilai	*(vi) Impairment*
109.2.2, 5.5.1	Grup mengakui penyisihan kerugian untuk kerugian kredit ekspektasian ("KKE") atas aset keuangan yang diukur pada biaya perolehan diamortisasi.	*The Group recognizes loss allowances for expected credit loss ("ECL") on financial assets measured at amortized cost.*
109.5.5.1-5.5.2	Penyajian penyisihan untuk KKE dalam laporan posisi keuangan konsolidasian Penyisihan kerugian untuk aset keuangan yang diukur pada biaya perolehan diamortisasi dikurangkan dari jumlah tercatat aset bruto. Grup mengukur penyisihan kerugian dengan jumlah yang mencerminkan KKE sepanjang umurnya, kecuali untuk kas di bank di mana risiko kredit (yaitu risiko gagal bayar yang terjadi selama umur ekspektasian dari instrumen keuangan) tidak meningkat secara signifikan sejak pengakuan awal, sehingga penyisihan kerugian ditentukan berdasarkan KKE 12 bulan. Penyisihan kerugian untuk piutang usaha dan piutang lainnya, dan aset kontrak yang diukur pada biaya perolehan diamortisasi, diukur pada jumlah yang mencerminkan KKE sepanjang umur.	*Presentation of allowance for ECL in the consolidated statement of financial position* *Loss allowances for financial assets measured at amortized cost are deducted from the gross carrying amount of the assets. The Group measures loss allowances at an amount that reflects the lifetime ECL, except for cash in bank for which credit risk (i.e. the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition, wherein the loss allowances are determined based on the 12-month ECL.* *Loss allowances for trade and other receivables, and for contract assets that are measured at amortized cost, are measured at an amount that represents the lifetime ECL.*

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PSAK reference	**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**	***3. MATERIAL ACCOUNTING POLICIES (CONTINUED)***
	h. Properti investasi	***h. Investment property***
240.7	Properti investasi adalah properti yang dikuasai untuk menghasilkan rental atau untuk kenaikan nilai atau keduanya, bukan untuk digunakan dalam produksi atau penyediaan barang atau jasa, atau untuk tujuan administratif.	*Investment property is property held to earn rental or for capital appreciation or both, not for use in the production or supply of goods or services, nor for administrative purposes.*
240.20, 33, 35, 119.268	Properti investasi diukur dengan menggunakan model nilai wajar, di mana properti investasi diukur pada biaya perolehan pada saat pengakuan awal, dan selanjutnya diukur pada nilai wajar dengan perubahannya diakui dalam laba rugi.	*Investment property is measured using fair value model, whereby investment property is initially measured at cost and subsequently at fair value with any change therein recognized in profit or loss.*
240.69	Keuntungan atau kerugian yang timbul dari pelepasan properti investasi (dihitung sebagai selisih antara penerimaan neto dari pelepasan dan jumlah tercatatnya) diakui dalam laba rugi.	*Any gain or loss on disposal of investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognized in profit or loss.*
	i. Aset tetap	***i. Fixed assets***
216.30, 57-58, 62	Tanah yang diperoleh melalui Hak Guna Bangunan ("HGB") diukur pada biaya perolehan (termasuk biaya legal dan administrasi yang dikeluarkan dalam transaksi perolehan tanah) dan tidak diamortisasi.	*Land acquired under Hak Guna Bangunan ("HGB") title is measured at acquisition cost (include legal and administrative costs incurred in transactions to acquire the land) and is not amortized.*
119.200(a)-(c)	Aset tetap lainnya (termasuk aset hak-guna, lihat Catatan 3n) diukur dengan menggunakan model biaya, yaitu awalnya diukur pada biaya perolehan (termasuk kapitalisasi biaya pinjaman jika berlaku) dan selanjutnya dicatat setelah dikurangi akumulasi penyusutan dan akumulasi kerugian penurunan nilai. Penyusutan diterapkan dengan menggunakan metode garis lurus berdasarkan estimasi masa manfaat aset sebagai berikut:	*Other fixed assets (including right-of-use assets, see Note 3n) are measured using the cost model, i.e. initially measured at cost (including capitalized borrowing costs where applicable) and subsequently are carried net of accumulated depreciation and accumulated impairment losses. Depreciation is applied using the straight-line method over the estimated useful lives of the assets as follows:*

Bangunan dan pengembangan	40 tahun/*years*	*Buildings and improvements*
Mesin dan peralatan	5 - 30 tahun/years	*Machinery and equipment*
Peralatan kantor, perabot, dan perlengkapan	5 - 10 tahun/years	*Office equipment, furniture and fixtures*
Kendaraan bermotor	5 tahun/years	*Motor vehicles*

216.12, 13	Beban perbaikan dan pemeliharaan diakui dalam laba rugi pada saat terjadinya, sedangkan pengeluaran selanjutnya dikapitalisasi hanya jika kemungkinan besar manfaat ekonomik masa depan sehubungan dengan pengeluaran tersebut akan diterima oleh Grup.	*Normal repair and maintenance expenses are recognized in profit or loss as incurred, while subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the Group.*
216.45, 46	Jika bagian yang signifikan dari aset tetap mempunyai masa manfaat yang berbeda, maka bagian tersebut diperhitungkan sebagai komponen aset tetap tersendiri.	*If significant parts of an item of fixed assets have different useful lives, then they are accounted for as separate items of fixed assets.*
216.51, 61	Masa manfaat dan metode penyusutan (termasuk nilai residu, jika berlaku) ditelaah sekurang-kurangnya pada setiap tanggal pelaporan dan dampak dari perubahan estimasi tersebut diakui secara prospektif.	*The estimated useful lives and depreciation methods (including residual value, if applicable) are reviewed at least at each reporting date, with the effect of any changes in estimate accounted for on a prospective basis.*
216.71	Aset tetap yang dilepas atau telah dijual, dikeluarkan dari kelompok aset tetap yang bersangkutan dan keuntungan atau kerugian yang terjadi diakui dalam laba rugi.	*Fixed assets that are disposed or are sold, are removed from the related group of fixed assets, and the gains or losses are recognized in profit or loss.*

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PSAK reference	3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)	3. *MATERIAL ACCOUNTING POLICIES (CONTINUED)*
	i. Aset tetap (Lanjutan)	***i. Fixed assets (Continued)***
223.9, 216.55	Biaya pinjaman yang berhubungan langsung dengan perolehan atau konstruksi aset tetap yang memenuhi kualifikasi dikapitalisasi sebagai bagian dari biaya perolehan aset tersebut. Kapitalisasi biaya pinjaman dihentikan ketika aset tersebut telah selesai. Aset dalam penyelesaian akan direklasifikasi ke masing-masing aset tetap yang bersangkutan pada saat selesai. Penyusutan dimulai pada saat aset tersebut siap untuk digunakan sesuai dengan intensi manajemen.	*Borrowing costs directly attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of those assets. Capitalization of borrowing costs ceases when the qualifying assets are completed. Assets under constructions are reclassified to the respective categories of fixed assets when completed. Depreciation is charged from the date the assets are ready for use as intended by management.*
	j. Aset takberwujud	***j. Intangible assets***
238.24, 74	Aset takberwujud yang dibeli terdiri dari lisensi perangkat lunak komputer dan sertifikat emisi (lihat Catatan 3r). Aset takberwujud yang diperoleh melalui kombinasi bisnis merupakan hubungan pelanggan.	*Purchased intangible assets consist of computer software licenses and emissions certificates (see Note 3r). Intangible asset acquired through business combination represents customer relationship.*
	Lisensi perangkat lunak komputer dan hubungan pelanggan memiliki masa manfaat terbatas, dan diukur pada biaya perolehan pada saat pengakuan awal, dan setelahnya dicatat pada biaya perolehan dikurangi akumulasi amortisasi dan akumulasi kerugian penurunan nilai.	*Computer software licenses and customer relationship have finite useful lives, and are measured initially, and subsequently is carried at cost less accumulated amortization and accumulated impairment losses.*
238.88, 97, 119.263(a)-(b)	Amortisasi diakui dalam laba rugi dengan metode garis lurus selama taksiran masa manfaat dari aset takberwujud, sejak tanggal aset tersebut tersedia untuk digunakan. Estimasi masa manfaat dari perangkat lunak komputer dan hubungan pelanggan Grup tersebut masing-masing adalah 5 tahun.	*Amortization is recognized in profit or loss on a straight-line basis over the estimated useful lives of intangible assets, from the date they are available for use. The estimated useful life of the Group's computer software license and customer relationship is 5 years, respectively.*
	k. Penurunan nilai aset nonkeuangan	***k. Impairment of non-financial assets***
236.9	Jumlah tercatat dari setiap unit penghasil kas ("UPK") dalam aset nonkeuangan ditelaah pada setiap tanggal pelaporan untuk menentukan apakah terdapat indikasi penurunan nilai. Jika terdapat indikasi tersebut, maka jumlah terpulihkan aset tersebut diestimasi.	*The carrying amount of each cash-generating unit ("CGU") within non-financial assets is reviewed at each reporting date to determine whether there is any indication of impairment. If any such indications exist then the asset's recoverable amount is estimated.*
236.6, 8	Kerugian penurunan nilai diakui jika jumlah tercatat UPK melebihi jumlah terpulihkannya. UPK adalah kelompok aset terkecil yang dapat diidentifikasi yang menghasilkan arus kas yang sebagian besar independen dari aset lainnya. Kerugian penurunan nilai diakui dalam laba rugi.	*An impairment loss is recognized if the carrying amount of a CGU exceeds its recoverable amount. A CGU is the smallest identifiable asset group that generates cash flows that largely are independent from other assets. Impairment losses are recognized in profit or loss.*
236.18, 30	Jumlah terpulihkan dari UPK adalah nilai yang lebih tinggi antara nilai pakainya dan nilai wajarnya dikurangi biaya pelepasan. Dalam menilai nilai pakai, arus kas masa depan yang diestimasi didiskontokan ke nilai kini menggunakan tingkat diskonto sebelum pajak yang mencerminkan penilaian pasar saat ini atas nilai waktu uang dan risiko spesifik aset atau UPK tersebut.	*The recoverable amount of a CGU is the greater of its value in use and its fair value less costs of disposal. In assessing value in use, the estimated 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 or CGU.*
236.110, 114, 117	Kerugian penurunan nilai yang diakui pada periode sebelumnya dinilai pada setiap tanggal pelaporan apakah ada indikasi bahwa kerugian tersebut telah berkurang atau tidak ada lagi. Kerugian penurunan nilai dibalik jika ada perubahan dalam estimasi yang digunakan untuk menentukan jumlah terpulihkan. Pembalikan kerugian penurunan nilai hanya dilakukan sebatas jumlah tercatat aset tidak melebihi jumlah tercatat yang seharusnya diakui, setelah dikurangi penyusutan atau amortisasi seandainya kerugian penurunan nilai tidak pernah diakui.	*Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.*

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PSAK reference	**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**	***3. MATERIAL ACCOUNTING POLICIES (CONTINUED)***
	l. Provisi	***l. Provision***
237.14, 45	Provisi diakui jika, sebagai akibat dari peristiwa masa lalu, Grup memiliki kewajiban hukum atau konstruktif saat ini yang dapat diestimasi secara andal, dan kemungkinan besar arus keluar manfaat ekonomi akan diperlukan untuk menyelesaikan kewajiban tersebut. Provisi ditentukan dengan mendiskontokan arus kas masa depan yang diharapkan, pada tingkat diskonto sebelum pajak yang mencerminkan penilaian pasar saat ini atas nilai waktu dari uang dan risiko spesifik terhadap liabilitas tersebut.	*A provision is recognized if, as a result of a past event, the Group has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows, at a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the liability.*
	m. Imbalan kerja	***m. Employee benefits***
	(i) Imbalan pascakerja	*(i) Post-employment benefits*
219.57, 59	Kewajiban imbalan pascakerja dihitung sebesar nilai kini dari estimasi jumlah imbalan pascakerja di masa depan yang timbul dari jasa yang telah diberikan oleh karyawan pada masa kini dan masa lalu. Perhitungan dilakukan oleh aktuaris yang berkualifikasi dengan metode *projected unit credit*.	*The obligation for post-employment benefits is calculated at the present value of estimated future benefits that the employees have earned in return for their services in the current and prior periods. The calculation is performed by a qualified actuary using the projected unit credit method.*
219.122,103, 109-110	Keuntungan atau kerugian aktuarial dari pengukuran kembali kewajiban imbalan pasti diakui segera dalam penghasilan komprehensif lainnya. Ketika manfaat program berubah atau ketika suatu kurtailmen atas program terjadi, dampak perubahan manfaat tersebut yang terkait dengan biaya jasa masa lalu atau keuntungan/kerugian dari kurtailmen diakui segera dalam laba rugi.	*Gains or losses arising from actuarial remeasurements of the net defined benefit liability are recognized immediately in other comprehensive income. When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognized immediately in profit or loss.*
	(ii) Imbalan kerja jangka panjang lainnya	*(ii) Other long-term employee benefits*
219.155- 156	Kewajiban neto Grup terkait imbalan kerja jangka panjang selain imbalan pascakerja adalah nilai dari imbalan di masa depan yang timbul dari jasa yang telah diberikan oleh karyawan pada masa kini dan masa lalu. Perhitungan dilakukan oleh aktuaris yang berkualifikasi dengan menggunakan metode *projected unit credit*. Keuntungan dan kerugian aktuarial diakui dalam laba rugi pada periode dimana mereka timbul.	*The Group's net obligation in respect of long-term employee benefits other than post-employment benefits is the amount of the future benefits that employees have earned in return for their services in the current and prior periods. The calculation is performed by a qualified actuary, using the projected unit credit method. Any actuarial gains and losses are recognized in profit or loss in the period in which they arise.*
	n. Sewa	***n. Leases***
116.9, PP9-PP31	Pada tanggal insepsi suatu kontrak, Grup menilai apakah suatu kontrak merupakan atau mengandung suatu sewa. Suatu kontrak merupakan atau mengandung suatu sewa jika kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasian selama suatu jangka waktu untuk dipertukarkan dengan imbalan. Suatu kontrak memberikan hak untuk mengendalikan suatu aset identifikasian jika semua kondisi berikut terpenuhi:	*At inception of a contract, the Group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. A contract conveys the right to control the use of an identified asset if all of the following conditions are met:*
	- Kontrak melibatkan penggunaan seluruh kapasitas suatu aset identifikasian secara substansial yang secara fisik dapat dibedakan (sebagaimana dinyatakan secara eksplisit atau implisit dalam kontrak). Jika pemasok memiliki hak substitusi substantif, maka aset tersebut tidak dapat dianggap teridentifikasi;	- *The contract involves the use of substantially all of the capacity of an identified asset that is physically distinct (as specified explicitly or implicitly in the contract). If the supplier has a substantive substitution right, then the asset cannot be considered as identifiable;*

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PSAK reference	**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**	***3. MATERIAL ACCOUNTING POLICIES (CONTINUED)***
	n. Sewa (Lanjutan)	***n. Leases (Continued)***
	- Grup memiliki hak untuk memperoleh secara substansial seluruh manfaat ekonomik dari penggunaan aset selama periode penggunaan; dan	- *The Group has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use; and*
	- Grup memiliki hak untuk mengarahkan penggunaan aset identifikasian, yaitu Grup memiliki hak pengambilan keputusan yang paling relevan untuk mengubah bagaimana dan untuk tujuan apa aset tersebut digunakan.	- *The Group has the right to direct the use of the identified asset, i.e. it has decision-making rights that are most relevant to changing how and for what purpose the asset is used.*
116.12-15	Pada tanggal insepsi atau pada saat penilaian kembali suatu kontrak yang mengandung suatu komponen sewa, Grup mengalokasikan imbalan dalam kontrak ke masing-masing komponen sewa berdasarkan harga tersendiri relatif dari komponen sewa.	*At inception or on reassessment of a contract that contains a lease component, the Group allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices.*
116.22-24	Grup mengakui aset hak-guna dan liabilitas sewa pada tanggal dimulainya sewa. Aset hak-guna awalnya diukur pada biaya perolehan, yang terdiri dari jumlah pengukuran awal dari liabilitas sewa disesuaikan dengan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan, ditambah dengan biaya langsung awal yang dikeluarkan, dan estimasi biaya untuk membongkar dan memindahkan aset pendasar atau untuk merestorasi aset pendasar atau tempat di mana aset berada, dikurangi insentif sewa yang diterima.	*The Group recognizes a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.*
116.29-33	Aset hak-guna selanjutnya disusutkan dengan menggunakan metode garis-lurus dari tanggal permulaan hingga tanggal yang lebih awal antara akhir masa manfaat aset hak-guna atau akhir masa sewa. Estimasi masa manfaat dari aset hak-guna ditentukan dengan basis yang sama dengan aset tetap. Selain itu, aset hak-guna secara berkala dikurangi dengan kerugian penurunan nilai, jika ada, dan disesuaikan dengan pengukuran kembali liabilitas sewa.	*The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of fixed assets. In addition, the right-of-use asset is periodically reduced by impairment losses if any and adjusted for certain remeasurements of the lease liability.*
116.26	Liabilitas sewa awalnya diukur pada nilai kini pembayaran sewa yang belum dibayar pada tanggal permulaan, didiskontokan menggunakan suku bunga implisit dalam sewa atau, jika suku bunga tersebut tidak dapat ditentukan, suku bunga pinjaman inkremental Grup.	*The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Group's incremental borrowing rate.*
	Grup menentukan suku bunga pinjaman inkrementalnya dengan mendapatkan suku bunga dari berbagai sumber pembiayaan eksternal dan membuat penyesuaian tertentu untuk mencerminkan persyaratan sewa dan jenis aset sewaan.	*The Group determines its incremental borrowing rate by obtaining interest rates from various external financing sources and makes certain adjustments to reflect the terms of the lease and type of the asset leased.*
116.27	Pembayaran sewa yang termasuk dalam pengukuran liabilitas sewa meliputi:	*Lease payments included in the measurement of the lease liability consist of the following:*
	- Pembayaran tetap, termasuk pembayaran tetap secara-substansi;	- *Fixed payments, including in-substance fixed payments;*
	- Pembayaran sewa variabel yang bergantung pada suatu indeks atau suku bunga, yang pada awalnya diukur dengan menggunakan indeks atau suku bunga pada tanggal permulaan;	- *Variable lease payments that depend on an index or a rate, initially measured using the index. or the rate as at the commencement date;*

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PSAK reference	**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**	***3. MATERIAL ACCOUNTING POLICIES (CONTINUED)***
	n. Sewa (Lanjutan)	***n. Leases (Continued)***
	- Jumlah yang diperkirakan akan dibayarkan berdasarkan jaminan nilai residual; dan	- *Amounts expected to be payable under a residual value guarantee; and*
	- Harga eksekusi opsi beli dimana Grup cukup pasti akan mengeksekusi opsi tersebut, pembayaran sewa dalam periode perpanjangan opsional jika Grup cukup pasti akan mengeksekusi opsi perpanjangan, dan penalti untuk penghentian dini dari sewa kecuali jika Grup cukup pasti untuk tidak mengakhiri lebih dini.	- *The exercise price under a purchase option that the Group is reasonably certain to exercise, lease payments in an option renewal period if the Group is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Group is reasonably certain not to terminate early.*
116.36, 40, 42	Liabilitas sewa diukur pada biaya perolehan diamortisasi menggunakan metode suku bunga efektif. Liabilitas sewa diukur kembali ketika ada perubahan pembayaran sewa masa depan yang timbul dari perubahan indeks atau suku bunga, jika ada perubahan estimasi Grup atas jumlah yang diperkirakan akan dibayar dalam jaminan nilai residual, atau jika Grup mengubah nilainya apakah akan mengeksekusi opsi beli, perpanjangan atau penghentian.	*The lease liability is measured at amortized cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Group's estimate of the amount expected to be payable under a residual value guarantee, or if the Group changes its assessment of whether it will exercise a purchase, extension or termination option.*
116.39	Ketika liabilitas sewa diukur kembali dengan cara ini, penyesuaian terkait dilakukan terhadap jumlah tercatat aset hak-guna, atau dicatat dalam laba rugi jika jumlah tercatat aset hak-guna telah berkurang menjadi nol.	*When the lease liability is remeasured this way, either a corresponding adjustment is made to the carrying amount of the right-of-use asset, or the amount is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.*
119.127,117	Aset hak-guna Grup yang tidak memenuhi definisi properti investasi disajikan sebagai "Aset tetap".	*The Group's right-of-use assets that do not meet the definition of investment property are presented as "Fixed assets".*
	o. Penjabaran mata uang asing	***o. Foreign currency translations***
221.21, 23(a)	Transaksi dalam mata uang asing dijabarkan ke dalam mata uang fungsional terkait dari Grup dengan kurs yang berlaku pada tanggal transaksi. Aset dan liabilitas moneter dalam mata uang asing dijabarkan ke dalam mata uang fungsional dengan kurs yang berlaku pada tanggal pelaporan. Laba atau rugi kurs dari aset dan liabilitas moneter terdiri dari selisih antara biaya perolehan diamortisasi yang diukur dalam mata uang fungsional pada awal periode, disesuaikan dengan suku bunga efektif dan pembayaran selama periode berjalan, dan biaya amortisasi yang diukur dalam mata uang asing yang dijabarkan dengan kurs pada period pelaporan.	*Transactions in foreign currencies are translated to the respective functional currency of the Group at the rates of exchange prevailing at transaction date. Monetary assets and liabilities denominated in foreign currencies are retranslated to the functional currency at the exchange rate at the reporting date. Foreign currency gains or losses on monetary items are comprised of the difference between amortized cost measured in the functional currency at the beginning of the period as adjusted for effective interest and payments during the period, and the amortized cost measured in foreign currency translated at the exchange rate at reporting date.*
221.23(b)	Aset dan liabilitas nonmoneter dalam mata uang asing yang diukur pada biaya historis dijabarkan dengan menggunakan kurs pada tanggal transaksi.	*Non-monetary assets and liabilities denominated in a foreign currency that are measured at historical cost are translated using the exchange rate at the date of the transaction.*
	Laba dan rugi kurs atas penjabaran kembali aset dan liabilitas moneter yang timbul dari aktivitas operasi umumnya diakui di laba rugi.	*Foreign currency gains and losses on retranslation of monetary assets and liabilities that arise from operating activities are generally recognized in profit or loss.*

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PSAK reference	**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**	***3. MATERIAL ACCOUNTING POLICIES (CONTINUED)***
	p. Penghasilan keuangan dan biaya keuangan	***p. Finance income and finance cost***
119.56	Penghasilan keuangan terdiri dari pendapatan bunga atas dana yang diinvestasikan, pendapatan dividen, dan keuntungan nilai wajar atas aset keuangan yang dicatat pada nilai wajar melalui laba rugi.	*Finance income is comprised of interest income on funds invested, dividend income, and fair value gains on financial assets carried at fair-value-through-profit-or-loss.*
	Biaya keuangan terdiri dari beban bunga atas pinjaman, kerugian nilai wajar atas aset keuangan yang dicatat pada nilai wajar melalui laba rugi, dan kerugian penurunan nilai yang diakui atas aset keuangan (selain piutang usaha dan aset kontrak).	*Finance costs consist of interest expense on borrowings, fair value losses on financial assets carried at fair-value-through-profit-or-loss, and impairment losses recognized on financial assets (other than trade receivables and contract assets).*
	Laba dan rugi kurs dilaporkan secara neto baik sebagai penghasilan atau biaya keuangan tergantung pada apakah jumlah pergerakan mata uang asing menghasilkan laba neto atau rugi neto.	*Foreign exchange gains and losses are reported on a net basis as either finance income or finance cost depending on whether foreign currency movements amount to a net gain or a net loss.*
223.8	Biaya pinjaman yang tidak secara langsung diatribusikan kepada perolehan, konstruksi, atau pembuatan suatu aset kualifikasian diakui dalam laba rugi menggunakan metode suku bunga efektif.	*Borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset are recognized in profit or loss using the effective interest method.*
	q. Pajak penghasilan	***q. Income tax***
212.58	Beban pajak penghasilan terdiri dari pajak kini dan pajak tangguhan. Pajak kini dan pajak tangguhan diakui dalam laba rugi kecuali jika pajak tersebut terkait dengan transaksi yang diakui secara langsung di ekuitas atau di penghasilan komprehensif lainnya.	*Income tax expense consists of current and deferred income tax. Current tax and deferred tax are recognized in profit or loss except to the extent that they relate to items recognized directly in equity or in other comprehensive income.*
212.46	Beban pajak kini adalah jumlah pajak yang dibayarkan atau terutang atas pendapatan kena pajak atau kerugian pajak selama tahun berjalan, menggunakan tarif pajak yang secara substantif berlaku pada tanggal pelaporan. Pajak kini juga mencakup penyesuaian terhadap provisi pajak yang dibuat tahun-tahun sebelumnya baik untuk menyesuaikannya dengan pajak penghasilan yang dilaporkan dalam SPT pajak penghasilan tahunan, atau untuk memperhitungkan perbedaan-perbedaan yang timbul dari ketetapan pajak. Beban pajak kini diukur menggunakan estimasi terbaik dari jumlah yang diharapkan untuk dibayar atau diterima, dengan mempertimbangkan ketidakpastian terkait kompleksitas peraturan perpajakan.[(a)]	*Current tax expense is the amount of tax paid, or payable on taxable income or loss for the year, using tax rates substantively enacted as of the reporting date. Current tax also includes true-up adjustments made to the previous years' tax provisions either to reconcile them with the income tax reported in annual tax returns, or to account for differences arising from tax assessments. Current tax expense is measured using the best estimate of the amount expected to be paid or received, taking into consideration the uncertainty associated with the complexity of tax regulations.[(a)]*
	Grup telah menetapkan bahwa bunga dan penalti yang terkait dengan pajak penghasilan, termasuk perlakuan pajak yang tidak pasti, tidak memenuhi definisi pajak penghasilan, dan oleh karena itu dicatat berdasarkan PSAK 237 Provisi, Liabilitas Kontijensi, dan Aset Kontijensi[(a)].	*The Group has determined that interest and penalties related to income taxes, including uncertain tax treatments, do not meet the definition of income taxes, and therefore accounted for them under PSAK 237 Provisions, Contingent Liabilities and Contingent Assets.[(a)]*

Note (a): *Interest and penalties related to income taxes are not explicitly included in the scope of PSAK 212. Implementation Bulletin Vol. 13 (that was based on IFRIC AD – September 2017) discussed the accounting for interest and penalties related to income taxes, and noted that—based on the substance of the applicable tax legislation in Indonesia—such interest and penalties do not meet the definition of income taxes in PSAK 212. Accordingly, they are accounted for under PSAK 237. The Implementation Bulletin highlighted that it is not an accounting policy choice (i.e. either to apply PSAK 212 or PSAK 237). For further discussions, refer to our publications Interest and penalties related to income taxes – PSAK 212 (Implementation Bulletin Vol. 13) and Insights into IFRS 23rd Edition 2026/27.*

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PSAK reference	**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**	***3. MATERIAL ACCOUNTING POLICIES (CONTINUED)***
	q. Pajak penghasilan (Lanjutan)	***q. Income tax (Continued)***
212.13, 24, 47	Pajak tangguhan diakui sehubungan dengan perbedaan temporer antara jumlah tercatat aset dan liabilitas untuk tujuan pelaporan keuangan dan jumlah yang digunakan untuk tujuan perpajakan. Pajak tangguhan diukur dengan menggunakan tarif pajak yang diharapkan akan diterapkan terhadap perbedaan temporer pada saat pembalikan, berdasarkan peraturan yang telah berlaku atau secara substantif berlaku pada tanggal pelaporan. Kebijakan akuntansi ini juga mengharuskan pengakuan manfaat pajak, seperti kompensasi rugi fiskal yang timbul di tahun berjalan yang diharapkan untuk direalisasikan di periode mendatang, sepanjang realisasi manfaat tersebut kemungkinan besar terjadi.	*Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, based on the laws that have been enacted or substantively enacted as of the reporting date. This accounting policy also requires the recognition of tax benefits, such as tax loss carry forwards, which are originated in the current period that are expected to be realized in the future periods, to the extent that realization of such benefits is probable.*
212.39	Pajak tangguhan tidak diakui atas perbedaan temporer terkait dengan investasi di entitas anak dan entitas asosiasi, sepanjang Grup dapat mengendalikan saat pembalikan perbedaan temporer tersebut dan kemungkinan besar perbedaan tersebut tidak akan berbalik di masa depan yang dapat diperkirakan.	*Deferred tax is not recognized for temporary differences related to investments in subsidiaries and associates to the extent that the Group is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future.*
212.56	Aset pajak tangguhan ditelaah pada setiap tanggal pelaporan dan dikurangi sepanjang kemungkinan besar manfaat pajak terkait tidak akan terealisasi; pengurangan tersebut dibalik ketika kemungkinan realisasi melalui laba kena pajak di masa depan meningkat.	*Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized; such reductions are reversed when the probability of their realization through future taxable profits improves.*
212.37	Aset pajak tangguhan yang tidak diakui dinilai kembali pada setiap tanggal pelaporan dan diakui sepanjang besar kemungkinan laba kena pajak di masa depan akan tersedia untuk digunakan.	*Unrecognized deferred tax assets are reassessed at each reporting date and recognized to the extent that it has become probable that future taxable profits will be available against which they can be used.*
119.196	Grup telah menetapkan bahwa pajak tambahan minimum, yang wajib dibayarkan berdasarkan peraturan Pilar Dua, merupakan pajak penghasilan. Grup menerapkan pengecualian wajib temporer dari akuntansi pajak tangguhan atas dampak dari pajak tambahan Pilar Dua dan mencatatnya sebagai pajak kini saat pajak tersebut timbul.[(a)]	*The Group has determined that the minimum top-up-tax, which it is required to pay under Pillar Two legislation, is an income tax. The Group has applied a temporary mandatory exception from deferred tax accounting for the impacts of the Pillar Two top-up tax and accounts for it as current tax when it is incurred.* [(a)]
	r. Skema emisi	***r. Emissions schemes***
238.74	Grup mengakui sertifikat emisi sebagai aset takberwujud. Sertifikat emisi yang dibeli di platform perdagangan pada awalnya diukur berdasarkan biaya perolehan. Setelah pengakuan awal, sertifikat emisi diukur pada biaya perolehan dikurangi akumulasi kerugian penurunan nilai. Biaya perolehan sertifikat emisi didasarkan pada metode alokasi masuk pertama, keluar pertama.	*The Group recognizes emissions certificates as intangible assets. Emissions certificates purchased on the trading platform are initially measured at cost. Subsequent to initial recognition, the emissions certificates are measured at cost less any accumulated impairment losses. The cost of emissions certificates is based on the first-in, first-out allocation method.*

Note (a): Pillar Two top-up taxes are determined based on taxable profit or loss in a specific jurisdiction. They are included in the consolidated financial statements of the ultimate parent entity, before eliminating intra-group items and after making other adjustments i.e., top-up taxes are levied on a net amount. Therefore, in our view all Pillar Two top-up taxes levied by tax authorities are generally income taxes in the scope of PSAK 212.

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PSAK reference

4. KAS DAN SETARA KAS / *4. CASH AND CASH EQUIVALENTS*

		2026	2025	
119.169	Kas	350	215	*Cash on hand*
	Bank	9.690	6.484	*Cash in banks*
	Deposito jangka pendek	4.500	6.150	*Short-term time deposits*
	Kas dan setara kas dalam laporan posisi keuangan konsolidasian	14.540	12.849	*Cash and cash equivalents in the consolidated statement of financial position*
207.08	Cerukan bank yang dapat dibayarkan kembali sesuai permintaan dan digunakan untuk tujuan pengelolaan kas	(1.134)	(1.223)	*Bank overdrafts repayable on demand and used for cash management purposes*
	Kas dan setara kas dalam laporan arus kas konsolidasian	13.406	11.626	*Cash and cash equivalents in the consolidated statement of cash flows*

119.06, 119.B19

Pada tanggal 31 Desember 2026 dan 2025, Grup tidak menjaminkan kas dan setara kas. Kas di bank dapat ditarik setiap saat dari bank tanpa penalti.

As of 31 December 2026 and 2025, the Group did not pledge its cash and cash equivalents. Cash in bank can be withdrawn at any time from the bank without penalty.

5. KELOMPOK LEPASAN DIKUASAI UNTUK DIJUAL DAN OPERASI YANG DIHENTIKAN / *5. DISPOSAL GROUP HELD FOR SALE AND DISCONTINUED OPERATIONS*

119.38(a)-(c)

Aset dan liabilitas terkait dengan PT XYZ (bagian dari segmen manufaktur) disajikan sebagai dikuasai untuk dijual setelah adanya persetujuan manajemen Grup dan pemegang saham pada tanggal 1 November 2026 untuk menjual PT XYZ. Upaya untuk menjual kelompok lepasan telah dimulai dan penjualan tersebut diharapkan dapat diselesaikan pada bulan April 2027.

The assets and liabilities related to PT XYZ (part of the manufacturing segment) have been presented as held for sale following the approval of the Group's management and shareholders on 1 November 2026 to sell PT XYZ. Efforts to sell the disposal group have started and the sale is expected to be completed by April 2027.

PT XYZ sebelumnya tidak disajikan sebagai operasi yang dihentikan atau diklasifikasikan sebagai dimiliki untuk dijual pada tanggal 31 Desember 2025. Dengan demikian, laporan laba rugi konsolidasian komparatif disajikan kembali untuk menunjukkan operasi yang dihentikan secara terpisah dari operasi yang dilanjutkan.

PT XYZ previously was not presented as discontinued operation or classified as held for sale as of 31 December 2025. Thus, the comparative consolidated statement of profit or loss has been re-presented to show the discontinued operation separately from the continued operations.

105.33(c), 119.40

Arus kas dari operasi yang dihentikan adalah sebagai berikut:

Cash flow from discontinued operations are as follows:

	2026	2025	
Kas neto dari aktivitas operasi	74	37	*Net cash from operating activities*
Kas neto dipakai untuk aktivitas investasi	(20)	(3)	*Net cash used in investing activities*
Kas neto dipakai untuk aktivitas pendanaan	(5)	-	*Net cash used in financing activities*
Arus kas neto tahun berjalan	49	34	*Net cash flows for the year*

6. PIUTANG USAHA DAN LAINNYA / *6. TRADE AND OTHER RECEIVABLES*

		2026	2025	
119.B09(b)	Piutang usaha dari pihak ketiga	23.570	12.604	*Trade receivables from third parties*
	Dikurangi: penyisihan penurunan nilai	(2.125)	(1.236)	*Less: allowance of impairment loss*
		21.445	11.368	
119.B09(b)	Piutang usaha dari pihak berelasi (Catatan 26)	7.840	8.214	*Trade receivables from related parties (Note 26)*
		29.285	19.582	
119.B09(b)	Piutang lainnya	500	400	*Other receivables*
		29.785	19.982	

Per 31 Desember 2026 dan 2025, Grup tidak menjaminkan piutang usahanya.

As of 31 December 2026 and 2025, the Group did not pledge its trade receivables.

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PSAK reference

7. ASET TIDAK LANCAR LAINNYA / *7. OTHER NON-CURRENT ASSETS*

		2026	2025	
119.B09(b)	Piutang karyawan	3.175	3.402	*Employee receivables*
	Piutang pihak berelasi (Catatan 26)	880	603	*Related party receivables (Note 26)*
	Uang jaminan yang dapat dikembalikan	300	170	*Refundable deposits*
		4.355	4.175	

8. INVESTASI PADA INSTRUMEN EKUITAS / *8. INVESTMENT IN EQUITY SECURITIES*

Merupakan penyertaan saham pada perusahaan-perusahaan berikut:

Represent investment in shares in the following companies:

119.95(a)-(b)

Nama *investee*/ Investee's name	Hirarki nilai wajar (Catatan 2e(ii))/ *Fair value hierarchy (Note 2e(ii))*	Nilai wajar/*Fair value* 2026	2025
PT EFG 1	Level 3	10.250	10.250
PT EFG 2	Level 3	2.590	-
		12.840	10.250

119.95(a)

Nilai wajar investasi pada instrumen ekuitas pada 31 Desember 2026 dan 2025 adalah sebagai berikut:

Fair value of investment in equity securities as of 31 December 2026 and 2025 was as follow:

	2026	2025	
PT EFG 1	10.250	10.250	*PT EFG 1*
PT EFG 2	2.590	-	*PT EFG 2*
	10.840	10.250	

119.95(d)(i)

Perubahan nilai wajar atas investasi pada instrumen ekuitas sebesar 500 (2025: nil) diakui sebagai penghasilan keuangan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

The changes in fair value from investment in equity securities amounting to 500 (2025: nil) were recognized in finance income in the consolidated statement of profit or loss and other comprehensive income.

Grup menetapkan investasi pada instrumen ekuitas sebagai instrumen ekuitas yang diukur pada FVTPL. Grup tidak bermaksud untuk memiliki investasi pada instrumen ekuitas tersebut untuk tujuan strategis jangka panjang.

The Group designated the investment in equity securities as equity securities at the date of initial application as measured at FVTPL. The Group has no intention to hold the equity investment for long-term strategic purpose.

119.95(c), 97

Jenis/ *Type*	Teknik penilaian/ *Valuation technique*	Input signifikan yang tidak dapat diobservasi/ *Significant unobservable inputs*
Instrumen ekuitas (tidak terdaftar di bursa)/ *Equity Securities (non-listed)*	Pendekatan pasar – teknik perbandingan pasar: Model penilaian didasarkan pada pengali pasar yang diturunkan dari harga kuotasian perusahaan yang sebanding dengan *investee*, disesuaikan dengan dampak *non-marketability* instrumen ekuitas, pendapatan dan EBITDA *investee.* Nilai estimasi disesuaikan dengan utang neto *investee*/ *Market approach - market comparison technique: The valuation model is based on market multiples derived from quoted prices of companies comparable to the investee, adjusted for the effect of the non-marketability of the equity securities, and the revenue and EBITDA of the investee. The estimate is adjusted for the net debt of the investee.*	Pengali pasar yang disesuaikan dalam rentang: 4 – 7x/ *Adjusted market multiple within range of*: 4 – 7x.

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PSAK reference

9. PERSEDIAAN / *9. INVENTORIES*

119.B09(c) 119.164(b),

	2026	2025	
Barang jadi	12.087	8.159	*Finished goods*
Pekerjaan dalam proses	3.864	5.698	*Work in process*
Bahan baku, bahan kemasan dan habis pakai	2.287	6.322	*Raw materials, packaging materials and consumables*
Bahan dalam perjalanan	1.224	2.135	*Material in transit*
	19.462	22.314	
Dikurangi: penyisihan penurunan nilai persediaan	(1.314)	(1.100)	*Less: provision for impairment loss of inventories*
	18.148	21.214	

119.164(d)-(e)

Mutasi penyisihan kerugian penurunan nilai persediaan adalah sebagai berikut:

Movement of provision for impairment loss of inventories was as follow:

	2026	2025	
Saldo 1 Januari	1.100	830	*Balance, 1 January*
Penambahan penyisihan	214	270	*Addition of provision*
Saldo 31 Desember	1.314	1.100	*Balance,31 December*

119.164(f)

Pada tanggal 31 Desember 2026 dan 2025, Grup tidak mejaminkan persediannya.

As of 31 December 2026 and 2025, the Group did not pledge its inventories.

10. ASET TETAP / *10. FIXED ASSETS*

119.200(d)-(e), B09(a)

	2026						
	1 Januari/ *January*	Penambahan/ *Additions*	Perolehan dari kombinasi bisnis/ *Acquisition through business combination*	Pelepasan dan reklasifikasi/ *Disposals and reclassifications*	Reklasifikasi ke aset dikuasai untuk dijual/ *Reclassification to assets held for sale*	31 Desember/ *December*	
Biaya perolehan							***Cost***
Tanah	7.840	-	2.400	-	-	10.240	*Land*
Bangunan dan prasarana	35.279	-	1.200	5.928	-	42.407	*Buildings and improvements*
Mesin dan peralatan	91.824	3.234	300	1.783	(15.394)	81.747	*Machinery and equipment*
Peralatan kantor, perabotan dan perlengkapan	2.610	549	-	(582)	-	2.577	*Office equipment, furniture and fixtures*
Kendaraan bermotor	2.717	382	-	(184)	-	2.915	*Motor vehicles*
119.115(g) Aset hak-guna	11.419	2.782	-	-	-	14.201	*Right-of-use assets*
	151.689	6.947	3.900	6.945	(15.394)	154.087	
Aset dalam konstruksi	16.385	4.974	-	(8.304)	-	13.055	*Assets under constructions*
	168.074	11.921	3.900	(1.359)	(15.394)	167.142	
Akumulasi penyusutan							***Accumulated depreciation***
Bangunan dan prasarana	(12.735)	(882)	-	-	-	(13.617)	*Buildings and improvements*
Mesin dan peralatan	(36.108)	(2.742)	-	346	2.294	(36.210)	*Machinery and equipment*
Peralatan kantor, perabotan dan perlengkapan	(1.490)	(269)	-	473	-	(1.286)	*Office equipment, furniture and fixtures*
Kendaraan bermotor	(601)	(710)	-	183	-	(1.128)	*Motor vehicles*
119.115(a) Aset hak-guna	(5.144)	(3.020)	-	-	-	(8.164)	*Right-of-use assets*
	(56.078)	(7.623)	-	1.002	2.294	(60.405)	
119.200(e)(v) **Penyisihan penurunan nilai mesin**[(a)]	(2.300)	(100)	-	-	-	(2.400)	***Impairment allowance for machinery***[(a)]
Jumlah tercatat	**109.696**					**104.337**	***Carrying amount***

Note (a): PSAK 236 does not prescribe in which income statement line item(s) the impairment loss should be presented. Judgment is required, based on facts and circumstances, as to the classification of impairment loss.

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PSAK reference	**10. ASET TETAP (LANJUTAN)**	***10. FIXED ASSETS (CONTINUED)***
216.51, 61	Pada tanggal 31 Desember 2026, manajemen telah menelaah estimasi masa manfaat dan metode penyusutan aset tetap dan hasilnya sudah tepat. Masa manfaat didasarkan pada estimasi periode di mana manfaat ekonomi masa depan akan diterima oleh Grup, dengan mempertimbangkan perubahan keadaan atau peristiwa yang tak terduga.	*As of 31 December 2026, management has reviewed the estimated useful lives and depreciation method of fixed assets and has found them to be appropriate. The useful lives are based on the estimated period over which future economic benefits will be received by the Group, taking into account any unexpected changes in circumstances or events.*
119.201(b), 119.165	Pada tanggal 31 Desember 2026 dan 2025, terdapat saldo sebesar Rp 210 dan Rp 200 yang belum dilunasi untuk pembelian mesin dan peralatan tertentu.	*As of 31 December 2026 and 2025, balances amounting to Rp 210 and Rp 200 remained unpaid for purchases of certain machinery and equipment.*
119.250(a)	Selama tahun 2026 dan 2025, manajemen menyadari adanya keadaan yang mengindikasikan bahwa jumlah tercatat mesin tertentu tidak dapat dipulihkan sepenuhnya; oleh karena itu penyisihan penurunan nilai sebesar Rp 100 (2025: Rp 300) telah diakui di laba rugi.	*During 2026 and 2025, as management became aware of circumstances that indicated the carrying amounts of certain machinery could not be fully recovered; therefore an impairment provision of Rp 100 (2025: Rp 300) was recognized in profit or loss.*
223.14, 119.225	Selama tahun berjalan, Grup mengalokasikan Rp 3.537 dari biaya pinjaman umum untuk biaya konstruksi fasilitas produksi yang sedang dibangun. Biaya ini merupakan biaya yang dapat diatribusikan secara langsung kepada konstruksi fasilitas produksi dan termasuk dalam biaya perolehan aset. Jumlah biaya pinjaman yang dikapitalisasi ditetapkan dengan menggunakan tingkat kapitalisasi sebesar 8% terhadap total biaya konstruksi. Tingkat kapitalisasi adalah rata-rata tertimbang dari biaya pinjaman yang berlaku untuk pinjaman yang masih terutang selama periode konstruksi.[(b)]	*During the current year, the Group allocated Rp 3,537 of the general borrowing costs to the construction costs of the production facility that is under construction. This cost was determined to be directly attributable to the construction of the production facility and has been included in the cost of the asset. The amount of the capitalized borrowing cost was determined by applying a capitalization rate of 8% to the total of construction costs. The capitalization rate is the weighted-average of the borrowing costs applicable to the borrowings that were outstanding during the construction period.*[(b)]
	Tanah terdaftar dengan tiga sertifikat Hak Guna Bangunan (HGB) yang akan berakhir antara tahun 2027 dan 2056. Manajemen beryakinan bahwa hak penggunaan yang diberikan berdasarkan sertifikat ini akan dapat diperbaharui dengan biaya minimal.	*Land is registered under three "Hak Guna Bangunan" (HGB) title certificates which will expire between 2027 and 2056. Management is certain that the usage rights granted under these certificates will be perpetually renewable at minimal cost.*
119.201(a)	Aset tetap tertentu, dengan jumlah total Rp 50.585, dijadikan agunan atas pinjaman bank (Catatan 15).	*Certain fixed assets, totaling Rp 50,585, are pledged as collateral for the bank loan (Note 15).*
	Rekonsiliasi kelompok utama aset hak-guna adalah sebagai berikut:	*The reconciliation of right-of-use assets by major classifications was as follows:*

		2026			
		Bangunan/ *Building*	Mesin/ *Machinery*	Jumlah/ *Total*	
119.115(i)	Saldo per 1 Januari	4.084	2.191	6.275	*Balance at 1 January*
119.115(g)	Penambahan	-	2.782	2.782	*Additions*
119.115(a)	Penyusutan selama tahun berjalan	(1.433)	(1.587)	(3.020)	*Depreciation charge for the year*
119.115(i)	Saldo per 31 Desember	2.651	3.386	6.037	*Balance at 31 December*

Note (a):	*PSAK 236 does not prescribe in which income statement line item(s) the impairment loss should be presented. Judgment is required, based on facts and circumstances, as to the classification of impairment loss.*
Note (b):	*The Group allocates a portion of its general borrowings for construction of qualifying assets (in accordance with PSAK 223), thus the disclosure for capitalization rate is applicable. The use of capitalization rate becomes relevant only in a situation where the borrowings are not specifically for the purpose of constructing a qualifying asset.*

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PSAK reference

10. ASET TETAP (LANJUTAN) / *10. FIXED ASSETS (CONTINUED)*

		2026	2025	
	Jumlah yang diakui dalam laba rugi			***Amounts recognized in profit or loss***
119.115(b)	Bunga atas liabilitas sewa	625	423	*Interest on lease liabilities*
119.115(e)	Pembayaran sewa variabel yang tidak termasuk dalam pengukuran liabilitas sewa	124	243	*Variable lease payments not included in the measurement of lease liabilities*
119.115(a)	Beban penyusutan aset hak-guna	3.020	2.325	*Depreciation of right-of use assets*
119.115(c), (d)	Beban terkait sewa jangka pendek atau sewa aset bernilai-rendah	87	57	*Expenses relating to leases of short-term or low value assets*

11. PROPERTI INVESTASI / *11. INVESTMENT PROPERTY*

119.269

Properti investasi terdiri dari tanah yang belum ditentukan penggunaannya di masa depan, berlokasi di kawasan industri di Cikarang, dimiliki berdasarkan sertifikat HGB, yang diperoleh pada tahun 2025 dengan biaya perolehan sebesar Rp 12.123. Oleh karena belum ada rencana untuk mengembangkan tanah tersebut untuk keperluan bisnis, maka properti ini diklasifikasikan sebagai properti investasi untuk tujuan kenaikan nilai.

Investment property comprises of land with undetermined future use, located at industrial estate in Cikarang, held under a HGB certificate, which was acquired in 2025 at a cost of Rp 12,123. In the absence of a plan to develop the land for business use, this property has been classified as investment property for capital appreciation.

	2026	
Saldo per 1 Januari	13.447	*Balance at 1 January*
Penambahan	-	*Additions*
Perubahan nilai wajar	2.301	*Changes in fair value*
Saldo per 31 Desember	15.748	*Balance at 31 December*

119.268(b)

Nilai wajar properti investasi pada tanggal 31 Desember 2026 dan 2025 didasarkan pada laporan penilai yang disiapkan oleh Kantor Jasa Penilai Publik Adi, Budi & Rekan, penilai independen yang terdaftar di Otoritas Jasa Keuangan, sebagaimana tertera dalam laporannya masing-masing tertanggal 9 Januari 2027 dan 10 Januari 2026.

Fair value of investment property as at 31 December 2026 and 2025 was based on appraisal reports prepared by Kantor Jasa Penilai Publik Adi, Budi & Rekan, an independent appraisal registered with the Indonesian Financial Services Authority, as stated in its reports dated 9 January 2027 and 10 January 2026.

119.95(a)-(c)

Nilai wajar diestimasi dengan membandingkan harga properti sejenis. Dalam menentukan nilai tersebut, harga jual tanah sejenis yang berada pada lokasi yang berdekatan diperoleh dan disesuaikan dengan perbedaan ukuran. Input paling signifikan dalam pendekatan penilaian ini adalah harga per meter persegi. Input tersebut dipertimbangkan sebagai input Level 2 dalam hierarki pengukuran nilai wajar.

The fair value was estimated in comparison with similar property prices. In determining the value, selling prices of comparable land located in close proximity were obtained and adjusted for differences in size. The most significant input into this valuation approach is price per square meter. The input is considered as Level 2 input in the fair value measurement hierarchy.

12. INVESTASI PADA ENTITAS ASOSIASI / *12. INVESTMENT IN ASSOCIATES*

119.88

Investasi pada entitas asosiasi (PT ASO) diukur menggunakan metode ekuitas. Tidak terdapat nilai pasar kuotasian atas ekuitas PT ASO.

Investment in an associate (PT ASO) is measured using equity-method. There is no quoted market price for PT ASO's equity.

119.89

Table berikut merangkum informasi mengenai bagian Grup atas hasil dari entitas asosiasi:

The following table summarises the information on the Group's share of results from the associates:

	2026	2025	
Bagian Grup atas laba dari operasi yang dilanjutkan	1.000	1.785	*Group's share of profit from continuing operations*

Bagian Grup atas hasil dari PT ASO termasuk dampak eliminasi atas laba yang belum direalisasi dari penjualan *downstream* sebesar Rp 145 (2025: Rp 137). Tidak terdapat bagian atas laba dari operasi yang dihentikan.

The Group's share of result of PT ASO includes impact of elimination on unrealized profit on downstream sales of Rp 145 (2025: Rp 137). There is no share of profit from discontinued operations.

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PSAK reference

13. ASET TAKBERWUJUD / *13. INTANGIBLE ASSETS*

119.263(e)

	2026				
	Lisensi perangkat lunak komputer/ *Computer software license*	Sertifikat emisi/ *Emissions certificate*[(a)]	Hubungan pelanggan/ *Customer relationship*	Jumlah/ *Amount*	
Biaya perolehan					***Acquisition cost***
Saldo 1 Januari	6.000	-	-	6.000	*Balance at 1 January*
Perolehan:					*Acquisition*
Pengembangan internal	500	-	-	500	*Internal developments*
Kombinasi bisnis	-	-	100	100	*Business combination*
Pembelian	-	420	-	420	*Purchases*
Saldo 31 Desember	6.500	420	100	7.020	*Balance at 31 December*
Akumulasi amortisasi					***Accumulated amortization***
Saldo 1 Januari	(1.459)	-	-	(1.459)	*Balance at 1 January*
Amortisasi	(946)	-	(4)	(950)	*Amortization*
Saldo 31 Desember	(2.405)	-	(4)	(2.409)	*Balance at 31 December*
Jumlah tercatat	**4.095**	**420**	**96**	**4.611**	***Carrying amount***

119.263(d)

Amortisasi termasuk dalam beban penjualan dan distribusi dan beban administrasi.

Amortization expense is included in selling and distribution, and administrative expenses.

Grup membeli sertifikat emisi sebesar Rp 500 selama tahun 2026 (2025: nihil) pada *platform* perdagangan. Sertifikat tersebut dibeli dan diharapkan akan digunakan untuk mengurangi dengan emisi karbon di masa mendatang.

The Group purchased emissions certificates amounting to Rp 500 during 2026 (2025: nil) on a trading platform. The certificates are purchased and is expected to be utilized to offset future carbon emissions.

14. AKUISISI ENTITAS ANAK DAN *GOODWILL* / *14. ACQUISITION OF SUBSIDIARY AND GOODWILL*

119.35(a)-(c)

Pada tanggal 1 November 2026, Perseroan mengakuisisi 70% kepemilikan saham di PT LNMN ("LNMN") melalui pembelian saham dari pemilik sebelumya dan memperoleh pengendalian atas LNMN dengan jumlah imbalan sebesar Rp 9.000.

On 1 November 2026, the Company acquired 70% shares ownership in PT LNMN ("LNMN") through purchase of shares from its former owners and obtained control over LNMN, for total considerations of Rp 9,000.

119.35(e)

Tabel berikut meringkas tanggal akuisisi dan nilai wajar dari setiap kelompok utama imbalan yang dialihkan.

The following table summarises the acquisition date fair value of each major class of consideration transferred.

	2026	
Kas	8.500	*Cash*
Imbalan kontingensi	500	*Contingent consideration*
Total imbalan yang dialihkan	9.000	*Total consideration transferred*

119.35(f), 119.36

Perseroan telah menyetujui untuk membayar pemegang saham pihak penjual dalam waktu tiga tahun tambahan imbalan sebesar Rp 1.500 jika EBITDA kumulatif dari entitas yang diakuisisi selama tiga tahun mendatang melebihi Rp 3.000. Grup telah memasukkan Rp 500 sebagai imbalan kontingen terkait dengan imbalan tambahan tersebut, yang merupakan nilai wajar pada tanggal akuisisi. Pada tanggal 31 Desember 2026, imbalan yang dialihkan meningkat menjadi Rp 510 (lihat Catatan 16).

The Company has agreed to pay the selling shareholders in three years' time additional consideration of Rp 1,500 if the acquiree's cumulative EBITDA over the next three years exceed Rp 3,000. The Group has included Rp 500 as contingent consideration related to the additional consideration, which represents its fair value at the date of acquisition. At 31 December 2026, the contingent consideration had increased to Rp 510 (see Note 16).

Note (a):

The Accounting Standards do not contain specific guidance on accounting for emissions allowances. In our view, a polluting entity participating in a cap and trade scheme should choose an accounting policy, to be applied consistently, to account for emissions allowances based on the following approaches:

- *As intangible assets: Under this approach, it is argued that emissions certificates are identifiable non-monetary assets that do not have physical substance and that therefore they meet the definition of an intangible asset.*
- *As inventories: Under this approach, it is argued that emissions certificates are effectively an input to be consumed in the production process, similar to inventories.*

The Group has elected to account for emissions allowances as intangible assets.

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PSAK reference	**14. AKUISISI ENTITAS ANAK DAN *GOODWILL* (LANJUTAN)**	***14. ACQUISITION OF SUBSIDIARY AND GOODWILL (CONTINUED)***

119.35(g)

Berikut ini ringkasan imbalan yang dialihkan, dan jumlah yang diakui atas kelompok utama aset yang diperoleh dan liabilitas yang diambil alih pada tanggal akuisisi:

The following summarizes consideration transferred, and the major classes of recognized amounts of assets acquired and liabilities assumed at the acquisition date:

	2026	
Kas dan setara kas	1.000	*Cash and cash equivalents*
Piutang usaha dan lainnya	5.000	*Trade and other receivables*
Persediaan	6.000	*Inventories*
Aset lancar lainnya	500	*Other current assets*
Aset tetap	3.900	*Fixed assets*
Aset takberwujud	100	*Intangible assets*
Utang usaha dan lainnya	(3.680)	*Trade and other payables*
Pinjaman	(500)	*Loans and borrowings*
Liabilitas imbalan kerja	(2.000)	*Employee benefits liabilities*
Liabilitas pajak tangguhan	(320)	*Deferred tax liabilities*
Jumlah aset neto teridentifikasi yang diperoleh	10.000	*Total identifiable net assets acquired*

119.35(e)

Goodwill yang diakui dari hasil akuisisi adalah sebagai berikut:

Goodwill recognized as a result of the acquisition was as follow:

	2026	
Imbalan yang dialihkan	9.000	*Consideration transferred*
Kepentingan nonpengendali, berdasarkan proporsi kepentingan dalam jumlah aset dan liabilitas yang diakui dari entitas yang diakuisisi	3.000	*Non-controlling interests, based on their proportionate interest in the recognized amounts of the assets and liabilities of the entity acquired*
Nilai wajar aset neto yang teridentifikasi	(10.000)	*Fair value of identifiable net assets*
Goodwill	2.000	*Goodwill*

119.254

Pengujian penurunan nilai untuk Unit Penghasil Kas ("UPK") yang mengandung *goodwill*

Impairment testing for Cash Generating Unit ("CGU") containing goodwill

119.254(a)

Untuk tujuan pengujian penurunan nilai, goodwill telah dialokasikan ke CGU (divisi operasi) Grup, yaitu segmen manufaktur.

For the purpose of impairment testing, goodwill has been allocated to the Group's CGU (operating division) i.e. manufacturing segment.

119.B15, 119.254(c)

Jumlah yang dapat diperoleh kembali dari UPK ini didasarkan pada nilai pakainya, yang ditentukan dengan mendiskontokan arus kas masa depan yang dihasilkan dari penggunaan UPK secara berkelanjutan. Jumlah tercatat UPK tersebut ditentukan lebih rendah dari jumlah terpulihkannya, sehingga tidak ada penurunan nilai yang diakui.

The recoverable amount of this CGU was based on its value in use, determined by discounting the future cash flows to be generated from the continuing use of the CGU. The carrying amount of the CGU was determined to be lower than its recoverable amount, thus no impairment loss was recognized.

119.254(d)(i)

Asumsi utama yang digunakan dalam estimasi nilai pakai adalah sebagai berikut:

The key assumptions used in the estimation of value in use were as follows:

		2026	**2025**	
119.254(d)(iii)	Tingkat diskonto	12%	12,5%	*Discount rate*
119.254(d)(ii)	Tingkat pertumbuhan nilai terminal	5%	5%	*Terminal value growth rate*
	Tingkat pertumbuhan EBITDA yang dianggarkan (rata-rata lima tahun ke depan)	6%	7%	*Budgeted EBITDA growth rate (average of next five years)*

119.254(d)(iii)

Tingkat diskonto adalah tingkat diskonto sebelum pajak yang dihitung dengan metode iteratif dari arus kas setelah pajak dan tingkat diskonto setelah pajak. Tingkat diskonto setelah pajak merupakan ukuran setelah pajak yang diperkirakan berdasarkan historis biaya modal rata-rata tertimbang dari rata-rata industri.

Discount rate was a pre-tax discount rate calculated using iterative method from post-tax cash flows and post-tax discount rate. Post-tax discount rate was a post-tax measure estimated based on the historical industry average weighted average cost of capital.

119.35(d)

Goodwill terutama berkaitan dengan sinergi yang diharapkan dari integrasi bisnis yang diakuisisi ke dalam bisnis Grup yang ada.

Goodwill is attributable mainly to synergies expected from integrating the business acquired into the Group's existing business.

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PSAK reference

15. PINJAMAN / *15. LOANS AND BORROWINGS*

		2026		2025		
		Jangka pendek/ *Current*	Jangka panjang/ *Non-current*	Jangka pendek/ *Current*	Jangka panjang/ *Non-current*	
119.43, 119.44(d)	PT Bank Aria, Jakarta[a] fasilitas kredit investasi, fasilitas maksimum Rp 100.000 (2025: Rp 95.000), diagunkan dengan aset tetap Grup (lihat Catatan 10); dikenakan bunga tahunan sebesar *cost of funds* ditambah 2,5%; jatuh tempo pada tanggal 31 Desember 2030	11.137	45.065	16.450	40.300	[a] *PT Bank Aria, Jakarta investment credit facility; maximum facility Rp 100,000 (2025: Rp 95,000); collateralized by the Group's fixed assets (See Note 10); bearing interest at an annual rate equal to the cost of fund plus 2.5%; due on 31 December 2030*
	PT Bank Hongkong, Jakarta[a] fasilitas kredit investasi, fasilitas maksimum Rp 80.000 (2025: Rp 85.000); tidak ada agunan; dikenakan bunga tahunan sebesar JIBOR ditambah 3%; jatuh tempo pada tanggal 31 Desember 2031	11.229	39.098	17.874	40.853	[a] *PT Bank Hongkong, Jakarta investment credit facility; maximum facility Rp 80,000 (2025: Rp 85,000); no collateral; bearing interest at annual rate equal to JIBOR plus 3%; due on 31 December 2031*
	Liabilitas sewa	3.827	3.967	2.181	5.754	*Lease liabilities*
		26.193	88.130	36.505	86.907	

119.166(a)

Rekonsiliasi mutasi liabilitas terhadap arus kas yang timbul dari aktivitas pendanaan:

Reconciliation of movements of liabilities to cash flows arising from financing activities:

		2026	2025	
	Saldo 1 Januari	123.412	117.420	*Balance at 1 January*
	Arus kas:			*Cash flows:*
	Penerimaan dari pinjaman	20.430	7.120	*Proceeds from loans*
	Pembayaran pinjaman	(29.378)	(5.893)	*Repayments of loans*
119.115(f)	Pembayaran liabilitas sewa	(2.923)	(2.797)	*Payments of lease liabilities*
119.165	Perubahan nonkas[b]:			[b] *Non-cash changes:*
	Perubahan yang timbul dari perolehan pengendalian entitas anak	(500)	-	*Changes arising from obtaining control of subsidiaries*
	Sewa baru	2.782	6.862	*New leases*
	Kapitalisasi biaya pinjaman	500	700	*Capitalization of borrowing cost*
	Saldo 31 Desember	114.323	123.412	*Balance at 31 December*

201.72B, 119.B08

Perjanjian pinjaman PT Bank Aria mencakup pembatasan terhadap perolehan pinjaman baru. Grup juga disyaratkan untuk menjaga rasio utang Grup (didefinisikan dalam *covenant* sebagai pinjaman dan utang usaha dan utang lainnya Grup) terhadap total ekuitas group maksimum 1 kali pada setiap akhir kuartal, jika tidak maka pinjaman akan dilunasi sesuai permintaan.

The bank loan agreements of PT Bank Aria include restriction to obtain new loan. The Group is also required to maintain ratio between the Group's debt (defined in the covenant as the Group's loans and borrowings and trade and other payables) and the Group's total equity maximum 1 time at the end of each quarter, otherwise the loan will be repayable on demand.

Note (a): This balance represents amortized cost of the loan i.e. the outstanding loan principal amount, plus accrued interest, and minus transaction cost.

Note (b): The illustrative disclosure for non-cash changes is based on the fact pattern that the non-cash changes are only from the following transactions: loans and borrowings assumed arising from acquisition of a subsidiary, recognition of lease liabilities without cash implications, and capitalized borrowing costs. If there are other types of non-cash change relating to financing activities, for example from unrealized foreign exchange gain or loss movements, then each type of non-cash change should be disclosed separately in accordance with PSAK 207.44B.

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PSAK reference	**15. PINJAMAN (LANJUTAN)**	***15. LOANS AND BORROWINGS (CONTINUED)***

201.75; 119.B08, 119.54-55

Grup melampaui ambang *leverage* maksimum pada kuartal ketiga tahun 2026 dan ambang batas tersebut tetap terlampaui pada tanggal 31 Desember 2026. Namun, manajemen memperoleh *waiver* dari bank pada bulan Oktober 2026, yang diperpanjang sampai bulan Maret 2028. Oleh karena itu, pinjaman tersebut tidak menjadi harus dilunasi sesuai permintaan pada tanggal 31 Desember 2026 dan diklasifikasikan sebagai liabilitas jangka panjang pada tanggal 31 Desember 2026 karena Grup mempunyai hak untuk menunda pelunasan pinjaman selama minimal 12 bulan setelah periode pelaporan.

The Group exceeded its maximum leverage threshold in the third quarter of 2026 and the threshold was still exceeded as of 31 December 2026. However, management obtained a waiver from the bank in October 2026, which extends until March 2028. Accordingly, the loan was not repayable on demand at 31 December 2026 and is classified as non-current liabilities as of 31 December 2026 because the Group has an existing right to defer settlement of the loan for at least 12 months after the reporting period.

119.119, 72

Liabilitas sewa pada tanggal 31 Desember 2026 dan 2025 adalah sebagai berikut:

Lease liabilities as of 31 December 2026 and 2025 were as follows:

	2026	**2025**	
Liabilitas sewa akan dibayarkan pada:			*Lease liabilities are payable as follows:*
2026	-	3.486	*2026*
2027	2.884	2.982	*2027*
2028	2.297	1.409	*2028*
2029	1.836	730	*2029*
2030	1.668	-	*2030*
Jumlah pembayaran sewa minimum di masa depan	8.685	8.607	*Total future minimum lease payments*
Bunga atas pembayaran sewa	(891)	(672)	*Interest portion of the lease payments*
Nilai kini pembayaran sewa	7.794	7.935	*Present value of lease payments*
Liabilitas sewa, bagian jangka pendek	(3.827)	(2.181)	*Lease liabilities, current portion*
Liabilitas sewa, bagian jangka panjang	3.967	5.754	*Lease liabilities, non-current portion*

119.120(b)(ii)

Beberapa sewa gedung dan mesin mengandung opsi perpanjangan yang dapat dilaksanakan oleh Grup sebelum akhir periode kontrak yang tidak dapat dibatalkan. Jika memungkinkan, Grup berupaya untuk memasukkan opsi perpanjangan dalam sewa baru untuk memberikan fleksibilitas operasional. Opsi perpanjangan yang dimiliki hanya dapat dilaksanakan oleh Grup dan bukan oleh pesewa. Grup menilai pada awal sewa apakah cukup pasti untuk melaksanakan opsi perpanjangan. Grup menilai kembali penilaian ini jika terdapat peristiwa signifikan atau perubahan signifikan dalam keadaan yang berada dalam pengendalian Grup.

Some leases of buildings and machinery contain extension options exercisable by the Group before the end of the non-cancellable contract period. Where practicable, the Group seeks to include extension options in new leases to provide operational flexibility. The extension options held are exercisable only by the Group and not by the lessors. The Group assess at lease commencement whether it is reasonably certain to exercise the extension options. The Group reassess this assessment if there is a significant event or significant change in circumstances within its control.

119.120(c)

Tidak ada pembatasan signifikan yang ditetapkan oleh pesewa dalam perjanjian sewa dengan Grup terkait dengan penggunaan aset yang disewakan.

There is no significant restriction imposed by lease arrangements between lessor and the Group on use of the leased assets.

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PSAK reference

16. UTANG USAHA DAN LAINNYA / *16. TRADE AND OTHER PAYABLES*

	2026	2025	
119.44(d) Utang usaha berasal dari pembelian barang yang terdiri dari:			*Payables arising from purchases of products consist of the following*:
Utang usaha pada pihak ketiga	7.944	4.403	*Trade payables to third parties*
Utang usaha pengaturan pembiayaan pemasok	2.255	1.382	*Trade payables - supplier finance arrangement*
Utang usaha pada pihak berelasi (Catatan 26)	4.217	3.356	*Trade payables to related parties (Note 26)*
	14.416	9.141	
Akrual:			*Accruals*:
Kompensasi karyawan	295	560	*Employee compensation*
Biaya angkut	145	450	*Freight expenses*
Lain-lain	50	90	*Others*
	490	1.100	
Utang lainnya:			*Other payables*:
Imbalan kontingensi	510	-	*Contingent consideration*
Promosi	100	100	*Promotion*
Lain-lain	252	213	*Others*
	862	313	
	15.768	10.554	

119.168(a),

Grup berpartisipasi dalam sebuah pengaturan pembiayaan pemasok di mana pemasok dapat memilih menerima pembayaran lebih awal atas tagihan mereka dari bank. Berdasarkan pengaturan tersebut, bank setuju untuk membayar kepada pemasok yang berpartisipasi sehubungan dengan faktur yang terutang oleh Grup dan Grup akan membayar kembali kepada bank di kemudian hari. Tujuan utama dari pengaturan ini adalah untuk memfasilitasi proses pembayaran yang efisien dan memberikan persyaratan pembayaran lebih awal kepada pemasok yang bersedia, dibandingkan dengan tanggal jatuh tempo pembayaran faktur terkait.

The Group participates in a supplier finance arrangement under which its suppliers may elect to receive early payment of their invoices from a bank. Under the arrangement, the bank agrees to pay amounts due to participating suppliers in respect of invoices owed by the Group and the Group repays the bank at a later date. The principal purpose of this arrangement to facilitate efficient payment processing and provide the willing suppliers early payment terms, compared with the related invoice payment due date.

Grup belum menghentikan pengakuan utang usaha awal sehubungan dengan pengaturan tersebut karena tidak ada pelepasan secara hukum yang diperoleh atau liabilitas awal tidak dimodifikasi secara substansial pada saat memulai pengaturan.

The Group has not derecognized the original trade payables relating to the arrangement because neither a legal release was obtained nor the original liability was substantially modified on entering into the arrangement.

Dari perspektif Grup, pengaturan tersebut tidak memperpanjang jangka waktu pembayaran secara signifikan melebihi jangka waktu normal yang disepakati dengan pemasok lain yang tidak berpartisipasi; namun pengaturan ini memberikan manfaat pembayaran lebih awal kepada pemasok yang bersedia berpartisipasi. Selain itu, Grup tidak dikenakan bunga tambahan kepada bank atas jumlah utang kepada pemasok. Oleh karena itu Grup memasukkan jumlah yang diatur dalam utang usaha karena sifat dan fungsi dari utang ini tetap sama dengan utang usaha lainnya.

From the Group perspective, the arrangement does not significantly extend payment terms beyond the normal terms agreed with other suppliers that are not participating; however, the arrangement does provide willing suppliers with the benefit of early payment. Additionally, the Group does not incur any additional interest towards the bank on the amounts due to the suppliers, The Group therefore includes the amount subject to the arrangement within trade payables because the nature and function of these payables remains the same as those of other trade payables.

Seluruh utang dalam pengaturan ini diklasifikasikan sebagai jangka pendek pada tanggal 31 Desember 2026 dan 2025.

All payables under the arrangement are classified as current as at 31 December 2026 and 2025.

	31 Desember/ *December* 2026	31 Desember/ *December* 2025	
119.167 **Jumlah tercatat dari liabilitas yang merupakan bagian dari pengaturan pembiayaan pemasok**			***Carrying amount of liabilities thatt are part of supplier financing arrangements***
119.168(b)(i)-(ii) Disajikan sebagai utang usaha	2.255	1.382	*Presented within trade payables*
Jumlah di mana pemasok telah menerima pembayaran dari penyedia keuangan	1.015	780	*Amount of which suppliers have received payment from finance provider*

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PSAK reference

16. UTANG USAHA DAN LAINNYA (LANJUTAN) / *16. TRADE AND OTHER PAYABLES (CONTINUED)*

Perubahan nonkas / ***Non-cash changes***

119.168(c)

Tidak ada perubahan nonkas yang signifikan terhadap jumlah tercatat liabilitas keuangan yang tunduk pada pengaturan pembiayaan pemasok.

There were no significant non-cash changes in the carrying amount of financial liabilities subject to supplier finance arrangement.

119.165

Pembayaran ke bank termasuk di dalam arus kas dari kegiatan operasi karena merupakan bagian dari siklus operasi normal Grup dan sifat utamanya tetap kegiatan operasi, yaitu pembayaran untuk pembelian barang dan jasa. Pembayaran kepada pemasok oleh bank sebesar Rp 1.015 (2025: Rp 780) dianggap sebagai transaksi nonkas.

The payments to the bank are included within operating cash flows because they continue to be part of normal operating cycle of the Group and their principal nature remains operating – i.e. payments for the purchase of goods and services. The payment to a supplier by the bank of Rp 1,015 (2025: Rp 780) are considered non-cash transactions.

17. PROVISI / *17. PROVISION*

		2026			
		Provisi untuk garansi produk/ *Provision for product warranty*	Restorasi lahan/ *Site restoration*	Jumlah/ *Total*	
119.257(a)	Saldo per 1 Januari	7.534	-	7.534	*Balance at 1 January*
119.257(b)	Provisi dibuat selama tahun berjalan	30.000	2.800	32.800	*Provisions made during the year*
119.257(c)	Provisi digunakan selama tahun berjalan	(31.670)	(800)	(32.470)	*Provisions used during the year*
	Provisi dialihkan ke liabilitas terkait aset dikuasai untuk dijual	(1.200)	-	(1.200)	*Provisions transferred to liabilities held for sale*
119.257(d)	Provisi dibalik selama tahun berjalan	(1.905)	-	(1.905)	*Provisions reversed during the year*
119.257(a)	Saldo per 31 Desember	2.759	2.000	4.759	*Balance at 31 December*

119.258(a)-(b)

Provisi untuk garansi produk diakui pada saat produk dijual. Provisi diestimasi berdasarkan historis klaim garansi dan dengan menimbang semua kemungkinan arus keluar terhadap semua kemungkinan.[(a)]

A provision for product warranty is recognized when products are sold. The provision is estimated based on historical warranty claims and by weighing all possible outcomes against their associated probabilities.[(a)]

119.258(a)

Selama tahun 2026, Grup mengakui provisi restorasi lahan sebesar Rp 2.800.

During 2026, the Group recognized a provision for site restoration Rp 2.800.

18. LIABILITAS IMBALAN KERJA / *18. EMPLOYEE BENEFITS LIABILITIES*

219.26

Liabilitas imbalan kerja terdiri dari:

Employee benefits liabilities comprise of the following:

	2026	2025	
Imbalan pascakerja	8.657	7.415	*Post-employment benefits*
Imbalan kerja jangka panjang	3.475	2.850	*Long service benefits*
	12.132	**10.265**	

Note (a): In this illustrative example, the warranty is an assurance-type warranty accounted for under PSAK 237, instead of a service-type warranty under PSAK 115.

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PSAK reference

18. LIABILITAS IMBALAN KERJA (LANJUTAN) / *18. EMPLOYEE BENEFITS LIABILITIES (CONTINUED)*

(a) Imbalan pascakerja / *(a) Post-employment benefits*

119.205, 119.211(b)

Imbalan pascakerja didanai oleh Grup dan kontribusi karyawan. Pengelolaan dana program pensiun imbalan pasti dilakukan oleh Dana Pensiun DEF Indonesia. Grup memberikan kontribusi berdasarkan persentase tertentu dari gaji pokok karyawan. Selama tahun yang berakhir pada tanggal 31 Desember 2026 dan 2025, Grup memberikan kontribusi masing-masing sebesar 5% dari gaji pokok karyawan. Grup mengharapkan untuk membayar Rp 3.500 sebagai kontribusi untuk program imbalan pasti di 2027.

Post-employment benefit plan is funded by the Group and by the employee contributions. The Group's defined benefit pension plan is managed by Dana Pensiun DEF Indonesia. The Group contributes based on a certain percentage of the employees' basic salary. During the years ended 31 December 2026 and 2025, the Group contributes 5%, respectively of the employees' basic salary. The Group expects to pay Rp 3,500 in contributions to its defined benefit plans in 2027.

119.205

Sesuai dengan peraturan ketenagakerjaan di Indonesia, pekerja berhak atas imbalan pascakerja tertentu, yang menjadi haknya pada saat pemutusan hubungan kerja, atau pensiun. Tunjangan ini terutama didasarkan pada masa kerja dan kompensasi pada saat pemutusan hubungan kerja atau pensiun.

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

119.211(b)

Kontribusi yang diberikan pada program tersebut akan diperhitungkan dalam kewajiban imbalan pascakerja berdasarkan peraturan ketenagakerjaan dan, oleh karena itu, diperlakukan sebagai aset program sehubungan dengan skema imbalan pasti yang diamanatkan oleh peraturan ketenagakerjaan.

The contributions made to the plan will be count towards the post-employment benefits obligation under the labor regulations and, therefore treated as plan assets in connection with the defined benefit scheme mandated by the labor regulations.

Tabel berikut menyajikan saldo kewajiban imbalan pascakerja pada tanggal pelaporan serta mutasi kewajiban dan beban yang diakui selama tahun 2026:

The following table reflects the balance of the obligation for post-employment benefits as of the reporting dates, as well as the movements in the obligation, and the expenses recognized during 2026:

119.206

Mutasi kewajiban imbalan pasti		***Movement in the defined benefit obligation***
Kewajiban imbalan pasti, pada 1 Januari 2026	9.812	*Defined benefit obligation, at 1 January 2026*
Akuisisi entitas anak (Catatan 14)	2.000	*Acquisition of subsidiary (Note 14)*
119.207 **Tercakup dalam laba rugi**		***Included in profit or loss***
- Beban jasa kini	1.152	*Current service cost* -
- Beban jasa lalu	454	*Past service cost* -
- Beban bunga	593	*Interest cost* -
Tercakup dalam penghasilan komprehensif lain		***Included in other comprehensive income***
(Keuntungan) kerugian aktuarial dari:		*Actuarial (gains) losses arising from:*
- Asumsi demografis	-	*Demographic assumptions* -
- Asumsi keuangan	758	*Financial assumptions* -
- Penyesuaian atas pengalaman	(491)	*Experience adjustments* -
Lainnya		***Others***
- Imbalan yang dibayarkan	(1.539)	*Benefits paid* -
Kewajiban imbalan pasti, pada 31 Desember 2026	12.739	*Defined benefit obligations, at 31 December 2026*
119.206 **Mutasi aset program**		***Movement in plan assets***
Nilai wajar aset program, pada 1 Januari 2026	2.397	*Fair value of plan assets, 1 January 2026*
Tercakup di laba rugi		***Included in profit or loss***
Pendapatan bunga	165	*Interest income*
Tercakup dalam penghasilan komprehensif lain		***Included in other comprehensive income***
Imbal hasil aset program, tidak termasuk pendapatan bunga	(775)	*Return on plan assets, excluding interest income*
Lainnya		***Others***
Kontribusi yang dibayarkan pemberi kerja	3.000	*Contribution paid by the employer*
Imbalan yang dibayarkan	(705)	*Benefits paid*
Nilai wajar aset program, pada 31 Desember 2026	4.082	*Fair value of plan assets, at 31 December 2026*
Kewajiban imbalan pasti, neto	8.657	*Net defined benefit obligation*

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PSAK reference

18. LIABILITAS IMBALAN KERJA (LANJUTAN) / *18. EMPLOYEE BENEFITS LIABILITIES (CONTINUED)*

119.208

Aset program terdiri dari: / ***Plan assets comprise the following:***

Persentase terhadap total aset program	2026		*Percentage to total plan assets*
Instrumen utang (obligasi)	2.000	49%	*Debt instruments (bonds)*
Deposito berjangka	1.674	41%	*Time deposits*
Instrumen ekuitas (saham)	408	10%	*Equity instruments (shares)*
	4.082	100%	

(b) Asumsi aktuarial / ***(b) Actuarial assumptions***

119.210

Asumsi utama yang digunakan dalam perhitungan aktuarial adalah: / *Principal assumptions used in the actuarial calculations were as follows:*

	2026	2025	
Tingkat diskonto	5,98% - 6,04%	6,74% - 6,96%	*Discount rate*
Tingkat kenaikan gaji masa depan	4%	4%	*Future salary increase rate*

201.125, 119.210

Tingkat diskonto digunakan dalam menentukan nilai kini kewajiban imbalan kerja pada tanggal penilaian. Secara umum, tingkat diskonto berkorelasi dengan imbal hasil obligasi pemerintah tanpa kupon yang diperdagangkan di pasar aktif pada tanggal pelaporan. / *The discount rate is used in determining the present value of the benefit obligation at valuation date. In general, the discount rate correlates with the yield on zero coupon government bonds that are traded in active capital market at reporting dates.*

Asumsi tingkat kenaikan gaji di masa depan mencerminkan proyeksi kenaikan gaji selama periode dari tanggal penilaian hingga perkiraan usia pensiun yang diharapkan. Tingkat kenaikan gaji umumnya ditentukan dengan menerapkan penyesuaian inflasi terhadap tingkat upah dan juga bertambahnya masa kerja. / *The future salary increase assumption reflects the projected salary increments during the period from the valuation date through the expected retirement age. The salary increase rate is generally determined by applying inflation adjustments to pay scales, and by taking account of the length of service.*

19. MODAL SAHAM / *19. SHARE CAPITAL*

119.B10(a) 119.160(a)

Modal saham dasar, ditempatkan dan disetor Perseroan adalah sebesar Rp 21.750 atau USD 2.175.000 (870 juta saham dengan nilai nominal Rp 25 (Rupiah penuh) atau USD 0,0025 per saham). / *The Company's authorized, issued and paid-up share capital amounted to Rp 21,750 or USD 2,175,000 (870 million shares at nominal value of Rp 25 (Whole Rupiah) or USD 0.0025 per share).*

Susunan pemegang saham Perseroan pada tanggal 31 Desember 2026 dan 2025 adalah sebagai berikut: / *The Company's shareholding as of 31 December 2026 and 2025 was as follows:*

		Ditempatkan dan disetor penuh/ *Issued and fully paid-up*			
		Saham/*Shares*	Persentase kepemilikan/ *Percentage of ownership*	Jumlah/ *Amount*	
119.B10(a) 119.160(a)	PT Induk	409.000.000	47	10.225	*PT Induk*
	PT Indonesia	218.000.000	25	5.450	*PT Indonesia*
	Foreign Corporation	182.000.000	21	4.550	*Foreign Corporation*
	Bambang (Presiden Komisioner)	61.000.000	7	1.525	*Bambang (President Commissioner)*
		870.000.000	100	21.750	

20. TAMBAHAN MODAL DISETOR / *20. ADDITIONAL PAID-IN CAPITAL*

119.160(b)

Merupakan perbedaan antara pembayaran modal saham dalam Dolar AS pada kurs saat kontribusi modal, dan kurs yang tertera dalam akta pendirian Perseroan untuk translasi nilai nominal saham (Rp 8.500/USD). / *Represent the difference between the share capital payments effected in US Dollar at the exchange rate on the date of capital contribution, and the exchange rate specified in the Company's articles of association for translating the nominal value of shares (Rp 8,500/USD).*

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PSAK reference

21. PENDAPATAN / *21. REVENUE*

		2026	2025*	
119.103(a),(b)	Penjualan barang:			*Sales of goods:*
	Penjualan lokal			*Local sales*
	Pihak berelasi	382.000	348.540	*Related parties*
	Pihak ketiga	900.257	853.552	*Third parties*
		1.282.257	1.202.092	
	Penjualan ekspor - pihak ketiga	58.500	57.000	*Export sales - third parties*
		1.340.757	1.259.092	
119.103(a)	Pendapatan jasa:			*Revenue from services:*
	Pihak berelasi	55.320	161.000	*Related parties*
	Pihak ketiga	371.590	456.768	*Third parties*
		426.910	617.768	
	Jumlah pendapatan	1.767.667	1.876.860	*Total revenue*

		2026	2025*	
119.103(f)	**Saat pengakuan pendapatan**			***Timing of revenue recognition***
	Pengakuan pendapatan pada waktu tertentu	1.024.467	1.066.550	*Revenue recognition at a point in time*
	Pengakuan pendapatan sepanjang waktu	743.200	810.310	*Revenue recognition overtime*
		1.767.667	1.876.860	

119.105

Tabel di bawah ini memberikan informasi terkait aset kontrak dari kontrak dengan pelanggan:

The following table provide information about contract assets from contracts with customers:

	2026	2025	
Saldo 1 Januari	680	400	*Balance at 1 January*
Diakui sebagai pendapatan	37.864	35.480	*Recognized as revenue*
Dialihkan ke piutang	(32.599)	(35.200)	*Transferred to receivables*
Saldo 31 Desember	5.945	680	*Balance at 31 December*

119.105, 108

Tabel di bawah ini memberikan informasi terkait liabilitas kontrak dari kontrak dengan pelanggan:

The following table provide information about contract liabilities from contracts with customers:

	2026	2025	
Saldo 1 Januari	5.000	2.000	*Balance at 1 January*
Kenaikan disebabkan oleh kas yang diterima dari pelanggan, di luar jumlah yang diakui sebagai penjualan pada tahun berjalan	1.300	4.500	*Increase due to cash received from customers, excluding amounts recognized as revenue during the year*
Penjualan yang diakui yang termasuk jumlah liabilitas kontrak pada awal tahun	(5.000)	(3.000)	*Revenue recognized that was included in the contract liabilities balance at the beginning of the year*
Kenaikan karena perubahan dalam pengukuran kemajuan	700	1.500	*Increases as a result of changes in the measure of progress*
Saldo 31 Desember	2.000	5.000	*Balance at 31 December*

*Disajikan kembali (Catatan 5)

**As re-presented (Note 5)*

PSAK reference	**22. BEBAN POKOK PENDAPATAN**			***22. COST OF REVENUE***
		2026	**2025***	
119.164(c)	Pemakaian bahan baku	781.270	917.858	*Raw materials used*
119.133(a)(iii)	Tenaga kerja langsung	210.655	248.655	*Direct labor*
119.133(a)(i)	Penyusutan aset tetap	5.946	5.405	*Depreciation of fixed assets*
119.133(a)(iv)	Kerugian penurunan nilai aset tetap	100	300	*Loss on impairment of fixed assets*
	Biaya *overhead* pabrik lainnya	10.493	6.774	*Other factory overhead*
	Total biaya produksi	1.008.464	1.178.992	*Total production cost*
	Perubahan saldo barang dalam pengolahan dan barang jadi	1.880	(4.280)	*Change in the balance of work in process and finished goods*
119.164(c)		1.010.344	1.174.712	

	23. BEBAN PENJUALAN DAN DISTRIBUSI			***23. SELLING AND DISTRIBUTION EXPENSES***
		2026	**2025***	
119.133(a)(iii)	Gaji karyawan dan kompensasi lainnya	128.528	116.078	*Employees' salaries and other compensations*
	Iklan dan promosi	82.357	60.875	*Advertising and promotion*
	Pengangkutan	80.715	50.356	*Freight*
	Garansi produk	30.000	33.000	*Product warranty*
119.133(a)(i)	Penyusutan aset tetap	1.296	1.178	*Depreciation of fixed assets*
119.133(a)(ii)	Amortisasi	4	-	*Amortization*
	Lain-lain	2.187	1.633	*Miscellaneous*
		325.087	263.120	

	24. BEBAN ADMINISTRASI			***24. ADMINISTRATIVE EXPENSES***
		2026	**2025***	
119.133(a)(iii)	Gaji karyawan dan kompensasi lainnya	53.321	55.866	*Employees' salaries and other compensations*
	Sewa	46.358	55.587	*Rental*
	Pemeliharaan dan perbaikan	45.534	43.238	*Repair and maintenance*
	Perjalanan dan transportasi	33.680	22.859	*Travel and transportation*
	Jasa profesional	22.550	22.590	*Professional fees*
	Utilitas	12.387	11.874	*Utilities*
119.133(a)(ii)	Amortisasi	946	800	*Amortization*
119.133(a)(i)	Penyusutan aset tetap	381	347	*Depreciation of fixed assets*
	Lain-lain	1.796	1.709	*Miscellaneous*
		216.953	214.870	

*Disajikan kembali (Catatan 5 dan 29)

**As restated and re-presented (Notes 5 and 29)*

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PSAK reference

25. PERPAJAKAN / 25. TAXATION

a. Utang pajak terdiri dari: / *Taxes payable consists of:*

	2026	2025	
Pajak penghasilan:			*Income taxes:*
Pasal 25	555	333	*Article 25*
Pasal 29	4.196	1.360	*Article 29*
	4.751	1.693	
Pajak lainnya:			*Other taxes:*
Pasal 21	500	850	*Article 21*
Pasal 23/26	150	-	*Articles 23/26*
Pajak pertambahan nilai	408	437	*Value added tax*
	1.058	1.287	

b. Klaim atas pengembalian pajak terdiri dari: / *Claim for tax refund consists of:*

	2026	2025	
Perseroan:			*The Company:*
Tahun fiskal 2021	6.085	6.085	*Fiscal year 2021*
Tahun fiskal 2020	-	3.475	*Fiscal year 2020*
Entitas anak:			*Subsidiaries:*
Tahun fiskal 2022	2.675	2.675	*Fiscal year 2022*
	8.760	12.235	

Klaim atas pengembalian pajak merupakan klaim pajak penghasilan badan yang sedang dalam proses keberatan yang pengembaliannya diharapkan akan diterima dalam waktu lebih dari satu tahun setelah tanggal pelaporan.

Claim for income taxes refund represents claim for income taxes refund that are under objection process, which are expected to be received more than one year after reporting date.

119.192 c. Komponen pajak penghasilan yang diakui dalam laba rugi adalah sebagai berikut: / *The components of income tax recognized in profit or loss are as follows:*

		2026	2025*	
	Pajak kini			*Current tax*
	Perseroan:			*The Company:*
119.193(a)	Pajak kini	10.840	11.872	*Current year*
119.193(b)	Penyesuaian untuk tahun-tahun sebelumnya[(a)]	135	-	*Adjustment to prior years' tax expense[(a)]*
		10.975	11.872	
	Entitas anak:			*Subsidiaries:*
119.193(a)	Pajak kini	15.454	15.355	*Current year*
119.193(b)	Penyesuaian untuk tahun-tahun sebelumnya	-	-	*Adjustment to prior years' tax expense*
		15.454	15.355	
	Pajak tangguhan			*Deferred tax*
	Perseroan	1.389	14	*The Company*
	Entitas anak	4.382	4.699	*Subsidiaries*
		5.771	4.713	
		32.200	31.940	

*Disajikan kembali (Catatan 5) / **As re-presented (Note 5)*

212.88DBI *Note (a):* *This amount excludes interest and penalty. Refer to our publication Interest and penalties related to income taxes – PSAK 212 (Implementation Bulletin Vol. 13) and Insights into IFRS 23rd Edition 2026/27. In this illustrative disclosure, the interest and penalty have been presented as operating expenses. However, if an entity change its accounting policy on the interest and penalty, and it has material impact to the financial statements, the entity should apply the change retrospectively and disclose its impact.*

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PSAK reference

25. PERPAJAKAN (LANJUTAN) / *25. TAXATION (CONTINUED)*

119.194(c)(i)

d. Rekonsiliasi antara beban pajak penghasilan dengan laba sebelum pajak penghasilan konsolidasian adalah sebagai berikut:

d. Income tax expense is reconciled with consolidated profit before tax as follows:

	2026	**2025**	
Laba sebelum pajak penghasilan konsolidasian	210.673	217.194	*Consolidated profit before income tax*
Eliminasi	47.440	45.726	*Elimination*
Laba sebelum pajak penghasilan entitas anak	(209.707)	(213.223)	*Subsidiaries' profit before income tax*
Laba sebelum pajak penghasilan Perseroan	48.406	49.697	*The Company's profit before income tax*
Tarif pajak yang berlaku	22%	22%	*Enacted tax rate*
	10.649	10.933	
Penyesuaian untuk tahun-tahun sebelumnya	135	-	*Adjustment to prior years' tax expense*
Perbedaan permanen	1.580	953	*Permanent differences*
Beban pajak penghasilan Perseroan	12.364	11.886	*Income tax expense of the Company*

119.194(f)

e. Rincian aset dan liabilitas pajak tangguhan Perseroan dan entitas anak adalah sebagai berikut:

e. The details of the Company's and subsidiaries' deferred tax assets and liabilities are as follows:

	2025	Diakui di laba rugi/ *Recognized in profit or loss*	Diakui di penghasilan komprehensif lain/ *Recognized in other comprehensive income*	Kelompok lepasan dikuasai untuk dijual/ *Disposal group held for sale*	2026	
Perseroan:						*The Company:*
Laba belum terealisasi dari transaksi dalam Grup	433	(100)	-	-	333	*Unrealized profits from transactions within the Group*
Penyisihan penurunan nilai persediaan	242	47	-	-	289	*Provision for impairment loss of inventories*
Provisi garansi produk	1.659	(1.052)	-	-	607	*Provision for product warranty*
Provisi restorasi lahan	-	(440)	-	-	(440)	*Provision for site restoration*
Investasi pada instrumen ekuitas	-	44	-	-	44	*Investment in equity securities*
Liabilitas sewa	454	54	-		508	*Lease liabilities*
Liabilitas imbalan kerja	2.058	609	(198)	-	2.469	*Employee benefits liabilities*
Aset tetap	(6.172)	(551)	-	-	(6.723)	*Fixed assets*
Liabilitas pajak tangguhan Perseroan, neto	(1.326)	(1.389)	(198)	-	(2.913)	*Deferred tax liabilities of the Company, net*
Entitas anak:						*Subsidiaries:*
Liabilitas pajak tangguhan, neto	(10.080)	1.180	-	264	(8.636)	*Deferred tax liabilities, net*
Total liabilitas pajak tangguhan konsolidasian, neto	(11.406)	(209)	(198)	264	(11.549)	*Total consolidated deferred tax liabilities, net*
Entitas anak/konsolidasian:						*Subsidiaries/consolidated:*
Total aset pajak tangguhan entitas anak/konsolidasian, neto	18.108	(5.562)	(31)	(264)	12.251	*Total subsidiaries/consolidated deferred tax assets, net*

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PSAK reference

25. PERPAJAKAN (LANJUTAN) / *25. TAXATION (CONTINUED)*

119.194(f)

e. Rincian aset dan liabilitas pajak tangguhan Perseroan dan entitas anak adalah sebagai berikut: (Lanjutan)

e. The details of the Company's and subsidiaries' deferred tax assets and liabilities are as follows: (Continued)

	2024	Diakui di laba rugi/ *Recognized in profit or loss*	Diakui di penghasilan komprehensif lain/ *Recognized in other comprehensive income*	2025	
Perseroan:					*The Company:*
Laba belum terealisasi dari transaksi dalam Grup	333	100	-	433	*Unrealized profits from transactions within the Group*
Penyisihan penurunan nilai persediaan	242	-	-	242	*Provision for impairment loss of inventories*
Provisi garansi produk	1.357	302	-	1.659	*Provision for product warranty*
Investasi pada instrumen ekuitas	-	-	-	-	*Investment in equity securities*
Liabilitas sewa	400	54	-	454	*Lease liabilities*
Liabilitas imbalan kerja	1.783	491	(216)	2.058	*Employee benefits liabilities*
Aset tetap	(5.211)	(961)	-	(6.172)	*Fixed assets*
Liabilitas pajak tangguhan Perseroan, neto	(1.096)	(14)	(216)	(1.326)	*Deferred tax liabilities of the Company, net*
Entitas anak:					*Subsidiaries:*
Liabilitas pajak tangguhan, neto	(8.061)	(2.019)	-	(10.080)	*Deferred tax liabilities, net*
Total liabilitas pajak tangguhan konsolidasian, neto	(9.157)	(2.033)	(216)	(11.406)	*Total consolidated deferred tax liabilities, net*
Entitas anak/konsolidasian:					*Subsidiaries/consolidated:*
Total aset pajak tangguhan entitas anak/ konsolidasian, neto	20.815	(2.680)	(27)	18.108	*Total subsidiaries/consolidated deferred tax assets, net*

Pada tanggal 19 Oktober 2026, Perseroan menerima SKPKB Pajak penghasilan badan (PPh Badan) atas PPh Badan untuk tahun pajak 2020 senilai Rp 155 (jumlah ini termasuk beban bunga dan penalti sebesar Rp 20). Pada 26 Oktober 2026, Perseroan telah melakukan pembayaran atas pajak kurang bayar tersebut.

On 19 October 2026, the Company received Underpayment Tax Assessment Letter (SKPKB) for corporate income tax (CIT) on its 2020 fiscal year amounting to Rp 155 (this amount included interest and penalty amounting to Rp 20). On 26 October 2026, the Company has paid the tax underpayment.

119.199

Grup dikenakan pajak tambahan minimum global berdasarkan peraturan perpajakan Pilar Dua karena pendapatan konsolidasian tahunan dari entitas induk terakhir ("UPE"), yaitu ABC Corporation, untuk tahun yang berakhir tanggal 31 Desember 2026 melebihi EUR 750 juta. ABC Corporation berada di yurisdiksi yang belum mengadopsi peraturan Pilar Dua. Oleh karena itu, Perusahaan sebagai entitas induk menengah bertanggung jawab atas pajak Pilar Dua yang dikenakan berdasarkan aturan IIR terkait dengan operasi Grup di Indonesia (seluruh operasi Grup berada di Indonesia). Grup telah melakukan penilaian terhadap pajak tambahan minimum global berdasarkan peraturan perpajakan Pilar Dua dan mengkonfirmasi bahwa seluruh Entitas Konstituen ("CE") dalam Grup memiliki Tingkat Pajak Efektif ("ETR") melebihi 15% untuk tahun fiskal yang berakhir pada tanggal 31 Desember 2026. Dengan demikian, tidak ada kewajiban Pajak Tambahan yang timbul di Grup per tanggal 31 Desember 2026.[a]

The Group is subject to the global minimum top-up tax under Pillar Two tax legislation as the consolidated annual revenue of its ultimate parent entity ("UPE") i.e., ABC Corporation for the year ended 31 December 2026 exceeded EUR 750 million. ABC Corporation is located in a jurisdiction that has not adopted Pillar Two legislation. Therefore, the Company as an intermediate parent, is liable for Pillar Two taxes levied under the IIR in relation to the Group's operation in Indonesia (all of the Group's operation are in Indonesia). The Group has conducted an assessment regarding the global minimum top-up tax under Pillar Two tax legislation and confirmed that all Constituent Entities ("CEs") within the Group have an Effective Tax Rate ("ETR") exceeding 15% for the year ended 31 December 2026. Accordingly, there is no Top-up Tax liability arises in the Group as of 31 December 2026. [a]

119.199 *Note (a)* *An entity shall disclose qualitative and quantitative information about its exposure to Pillar Two income taxes at the end of the reporting period. This information does not have to reflect all the specific requirements of Pillar Two legislation and can be provided in the form of an indicative range. To the extent information is not known or reasonably estimable, an entity shall instead provide the qualitative information and disclose a statement that the effects are not known or reasonably estimable and disclose information on the Company's progress in assessing the exposure.*

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PSAK reference

26. PIHAK BERELASI / 26. RELATED PARTIES

Ikhtisar transaksi dan saldo Grup dengan pihak-pihak berelasi adalah sebagai berikut:

Summary of transactions of the Group with its related parties were as follows:

a. Penjualan barang dan jasa adalah sebagai berikut:

a. *Sales of goods and services, was as follows:*

119.230(a), 231

	Jumlah/*Amount*		
	2026	**2025**	
Entitas sepengendali	185.850	216.123	*Entities under common control*
Entitas asosiasi	181.133	211.245	*Associates*
Pihak berelasi lainnya	70.337	82.172	*Other related parties*
	437.320	509.540	

b. Pembelian barang adalah sebagai berikut:

b. Purchases of goods was as follows:

119.230(a), 231

	Jumlah/*Amount*		Persentase/*Percentage*		
	2026	**2025**	**2026**	**2025**	
Entitas induk	5.000	1.800	0,5%	0,2%	*Parent company*
Entitas sepengendali	40.300	40.000	2%	3,4%	*Entities under common control*
Entitas asosiasi	38.450	27.965	3,8%	2,4%	*Associates*
Pihak berelasi lainnya	3.790	3.790	0,4%	0,3%	*Other related parties*
	87.540	73.555	6,7%	6,3%	

119.227, 228

c. Kompensasi personil manajemen kunci

Yang termasuk personil manajemen kunci adalah komisaris, direktur, dan manajemen senior. Kompensasi yang dibayarkan atau terutang kepada personil manajemen kunci atas jasa yang diberikan selama tahun 2026 adalah sebesar Rp 5.364 (2025: Rp 5.894).

c. Key management personnel compensation

Key management personnel includes commissioner, director, and senior management. The compensation paid or payable to key management individuals for services rendered during 2026 is amounted to Rp 5,364 (2025: Rp 5,894).

119.230(b), 231

d. Ikhtisar saldo akhir tahun Grup dengan pihak-pihak berelasi adalah sebagai berikut:

d. Summary of the Group's year-end balances with related parties was follows:

	Jumlah/*Amount*		
	2026	**2025**	
Piutang usaha dan lainnya (Catatan 6):			*Trade and other receivables (Note 6):*
Entitas sepengendali	5.850	6.123	*Entities under common control*
Entitas asosiasi	1.133	1.245	*Associates*
Pihak berelasi lainnya	857	846	*Other related party*
	7.840	8.214	
Aset tidak lancar lainnya (Catatan 7):			
Pihak berelasi lainnya	880	603	*Non-current assets (Note 7): Other related party*

119.230(b), 231

e. Ikhtisar saldo akhir tahun Grup dengan pihak-pihak berelasi adalah sebagai berikut: (lanjutan)

e. Summary of the Group's year-end balances with related parties was follows: (continued)

	Jumlah/*Amount*		
	2026	**2025**	
Utang usaha dan lainnya (Catatan 16):			*Trade and other payables (Note 16):*
Entitas induk	35	70	*Parent company*
Entitas sepengendali	2.000	1.800	*Entities under common control*
Entitas asosiasi	1.855	1.076	*Associates*
Pihak berelasi lainnya	327	410	*Other related party*
	4.217	3.356	

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PSAK reference	**27. INSTRUMEN KEUANGAN DAN MANAJEMEN RISIKO KEUANGAN**	***27. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT***
	Instrumen keuangan	***Financial instruments***
	Aset keuangan terdiri dari:	*Financial assets consist of:*
	- Diukur pada biaya perolehan di amortisasi: kas dan setara kas, piutang usaha dan lainnya, piutang karyawan dan pihak berelasi dan uang jaminan yang dapat dikembalikan (termasuk dalam aset tidak lancar lainnya); dan - Diukur pada nilai wajar: investasi pada instrumen ekuitas.	- *Measured at amortized cost: cash and cash equivalents, trade and other receivables, employee and related party receivables and refundable deposits (included in other non-current assets); and* - *Measured at fair value: investment on equity securities.*
	Liabilitas keuangan terdiri dari:	*Financial liabilities consist of:*
	- Diukur pada biaya perolehan di amortisasi: cerukan bank, utang usaha dan lainnya, dan pinjaman bank; dan - Diukur pada nilai wajar: liabilitas derivatif dan imbalan kontingensi.	- *Measured at amortized cost: bank overdrafts, trade and other payables, and bank loans; and* - *Measured at fair value: derivative liabilities and contingent consideration.*
119.95(b)	Nilai wajar investasi pada instrumen ekuitas yang termasuk dalam hierarki pengukuran nilai wajar level 3 berdasarkan harga penyesuaian di pasar aktif (Lihat Catatan 8). Liabilitas derivatif dan imbalan kontingensi, yang termasuk dalam hierarki pengukuran nilai wajar level 2, diukur pada nilai wajar melalui laba rugi, masing-masing sebesar Rp 2.350 dan Rp 510 (2025: Rp 3.274 dan nihil).	*Fair value of investment in equity securities included in fair value measurement hierarchy level 3 is based on adjusted prices quoted in active markets (see Note 8).* *Derivative liabilities and contingent consideration, included in fair value measurement hierarchy level 2, are measured at fair value through profit or loss, amounting to Rp 2,350 and Rp 510, respectively (2025: Rp 3,274 and nil).*
119.95(a)-(b),(c)	Tabel berikut menunjukkan teknik penilaian yang digunakan dalam mengukur nilai kini Level 2, dan input signifikan yang digunakan yang tidak dapat diamati.	*The following tables show the valuation techniques used in measuring Level 2 fair values, as well as the significant unobservable inputs used.*
	Instrumen keuangan (lanjutan)	***Financial instruments (continued)***

	Tipe/*Type*	Teknik penilaian/*Valuation technique*
119.95(c)	Liabilitas derivatif/*Derivative liabilities*	Teknik pendekatan pendapatan/ *Income approach technique*: Nilai wajar didasarkan pada model nilai kini neto dan model arus kas yang didiskontokan, perbandingan dengan instrumen serupa yang memiliki harga pasar yang dapat diobservasi, atau model penilaian lainnya. Asumsi dan input yang digunakan dalam teknik penilaian mencakup suku bunga bebas risiko dan acuan serta *credit spread* yang digunakan dalam memperkirakan tingkat diskonto, harga obligasi dan nilai tukar mata uang asing/ *The fair values are based on, either net present value and discounted cash flow models, comparison with similar instruments for which market observable prices exist, or other valuation models. Assumptions and inputs used in valuation techniques include risk-free and benchmark interest rates and credit spreads used in estimating discount rates, bond prices and foreign currency exchange rates.*
119.36(b)	Imbalan kontingensi/*Contingent consideration*	Arus kas diskontoan/*Discounted cash flows:* Model valuasi memperhitungkan nilai kini dari pembayaran yang diharapkan di masa depan menggunakan *risk-adjusted discount rate/The valuation model considers the present value of the expected future payments, discounted using a risk-adjusted discount rate.*

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PSAK reference

27. INSTRUMEN KEUANGAN DAN MANAJEMEN RISIKO KEUANGAN (LANJUTAN) / *27. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (CONTINUED)*

Manajemen risiko keuangan / ***Financial risk management***

Risiko utama yang timbul dari instrumen keuangan Grup adalah risiko kredit dan risiko likuiditas.

The main risks arising from the Group's financial instruments are credit risk and liquidity risk.

Risiko kredit[(a)] / ***Credit risk***[(a)]

119.66

Mutasi cadangan penurunan nilai piutang usaha dan aset kontrak selama tahun berjalan adalah sebagai berikut:

The movement in the allowance for impairment in respect of trade receivables and contract assets during the year was as follows:

	2026	2025	
Saldo 1 Januari	1.236	210	*Balance at 1 January*
Penghapusan piutang	-	-	*Amounts written off*
Nilai neto pengukuran kembali penyisihan penurunan nilai	889	1.026	*Net remeasurement of loss allowance*
Saldo 31 Desember	2.125	1.236	*Balance at 31 December*

Manajemen mempertimbangkan infomasi yang rasional dan mendukung yang relevan dan tersedia tanpa mengeluarkan biaya atau upaya berlebihan. Informasi tersebut termasuk informasi dan analisa informasi kuantitatif dan kualitatif, berdasarkan pengalaman Grup masa lalu dan penilaian kredit dan termasuk perkiraan masa depan. Berdasarkan penelaahannya pada akhir tahun, manajemen berkeyakinan bahwa penyisihan penurunan nilai untuk piutang usaha dan aset kontrak telah memadai.

Management considers reasonable and supportable information that is relevant and available without undue cost or effort. This include both quantitative and qualitative information and analysis, based on the Group's historical experience and informed credit assessment and including forward-looking information. Based on evaluation at year end, management believes that provision for impairment of trade receivables and contract assets is sufficient.

Kas di bank dan setara kas / ***Cash in banks and cash equivalents***

Kas di bank dan setara kas Grup ditempatkan di bank yang bereputasi baik dan tunduk terhadap regulasi yang ketat, oleh sebab itu, eksposur kerugian adalah minimal.

The Group's cash in banks and cash equivalents are deposited at reputable banks that are subject to tight regulations, therefore, the exposure to loss is minimized.

Risiko likuiditas / ***Liquidity risk***

119.72(c)

Grup mengelola risiko likuiditas melalui pengawasan terus menerus atas arus kas proyeksi dan arus kas aktual.

The Group manage this liquidity risk by on-going monitoring of the projected and actual cash flows.

119.72(a)

Berikut adalah jatuh tempo kontraktual dari liabilitas keuangan, termasuk estimasi pembayaran bunga:

The following are the contractual maturities of financial liabilities, including estimated interest payments:

	Jumlah tercatat/ *Carrying amount*	Jumlah/*Total*	Kurang dari 1 tahun/*Less than 1 year*	1 - 3 tahun/ *1 - 3 years*	> 3 - 5 tahun/ *> 3 - 5 years*	
31 Desember 2026						***31 December 2026***
Liabilitas keuangan nonderivatif						***Non-derivative financial liabilities***
Cerukan bank	1.134	1.134	1.134	-	-	*Bank overdraft*
Utang usaha dan lainnya	14.963	14.963	14.963	-	-	*Trade and other payables*
Imbalan kontingensi	510	510	510	-	-	*Contingent consideration*
Pinjaman	114.323	127.112	27.565	75.465	24.082	*Loans and borrowings*
	130.930	143.719	44.172	75.465	24.082	
119.72(b) **Liabilitas keuangan derivatif**						***Derivative financial liabilities***
Liabilitas derivatif	2.350	2.350	2.350	-	-	*Derivative liabilities*
	2.350	2.350	2.350	-	-	

107.05A *Note (a):* *Contract asset is subject to disclosure requirements for credit risk in accordance with PSAK 107.05A, despite being excluded from the classification and measurement requirements (except for impairment) in PSAK 109.*

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27. INSTRUMEN KEUANGAN DAN MANAJEMEN RISIKO KEUANGAN (LANJUTAN) / *27. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (CONTINUED)*

119.72(b)

	Jumlah tercatat/ *Carrying amount*	Jumlah/*Total*	Kurang dari 1 tahun/*Less than 1 year*	1 - 3 tahun/ *1 - 3 years*	> 3 - 5 tahun/ *> 3 - 5 years*	
31 Desember 2025						***31 December 2025***
Liabilitas keuangan nonderivatif						***Non-derivative financial liabilities***
Cerukan bank	1.223	1.223	1.223	-	-	*Bank overdraft*
Utang usaha dan lainnya	9.994	9.994	9.994	-	-	*Trade and other payables*
Pinjaman	123.412	136.093	38.583	49.839	47.671	*Loans and borrowings*
	134.629	147.310	49.800	49.839	47.671	
Liabilitas keuangan derivatif						***Derivative financial liabilities***
Liabilitas derivatif	3.274	3.274	3.274	-	-	*Derivative liabilities*
	3.274	3.274	3.274	-	-	

28. KOMITMEN / *28. COMMITMENTS*

119.201(b)

Selama tahun 2026, Grup menandatangani kontrak pembelian aset tetap sebesar Rp 15.565 (2025: Rp 10.231). Jumlah terutang yang harus dibayar pada akhir periode diungkapkan dalam Catatan 10.

During 2026, the Group entered into a contract to purchase fixed assets for Rp 15,565 (2025: Rp 10,231). The outstanding amount to be paid as of period end are disclosed in Note 10.

Grup berkomitmen untuk mengeluarkan belanja modal sebesar Rp 10.210 (2025: Rp 12.430). Komitmen ini diharapkan akan selesai ditahun 2027.

The Group is committed to incurring other capital expenditure of Rp 10,210 (2025: Rp 12,430). This commitment is expected to be settled in 2027.

29. PENYAJIAN KEMBALI / *29. RESTATEMENT*

119.186

Selama tahun yang berakhir pada tanggal 31 Desember 2026, Grup menemukan bahwa gaji karyawan dan kompensasi lainnya diklasifikasikan dengan tidak tepat sebagai beban penjualan dan distribusi dan bukan beban pokok pendapatan. Akibatnya, beban penjualan dan distribusi disajikan terlalu tinggi dan beban pokok pendapatan menjadi terlalu rendah. Kesalahan ini di koreksi dengan menyajikan kembali pos laporan keuangan yang terdampak dalam informasi informasi keuangan komparatif yang disajikan dalam laporan keuangan konsolidasian ini, sebagai berikut:[(a)]

During the year ended 31 December 2026, the Group discovered that the employee's salaries and other compensation for rendering services to customers were improperly classified as selling and distribution expenses instead of cost of revenue. As a consequence, the selling and distribution expenses were overstated and the cost of revenue were understated. The errors have been corrected by restating each of the affected financial statements line items in the comparative financial information presented in these consolidated financial statements, as follows:[(a)]

119.186

Laporan laba rugi dan penghasilan komprehensif lain konsolidasian / ***Consolidated statement of profit or loss and other comprehensive income***

	Yang dilaporkan sebelumnya/ *As previously reported*	Yang disajikan kembali/ *As re-presented (Catatan/ Note 5)*	Penyesuaian/ *Adjustment*	Disajikan kembali/ *As restated*	
Tahun berakhir 31 Desember 2025					***For the year ended 31 December 2025***
Beban penjualan dan distribusi	306.250	262.250	870	263.120	*Selling and distribution expenses*
Beban pokok pendapatan	1.241.582	1.175.582	(870)	1.174.712	*Cost of revenue*

119.186 *Note(a):* *If last year's figures were materially misclassified (i.e. there was an error), the nature of prior period error must be disclosed i.e. it would be considered a restatement for correction of a prior period error.*

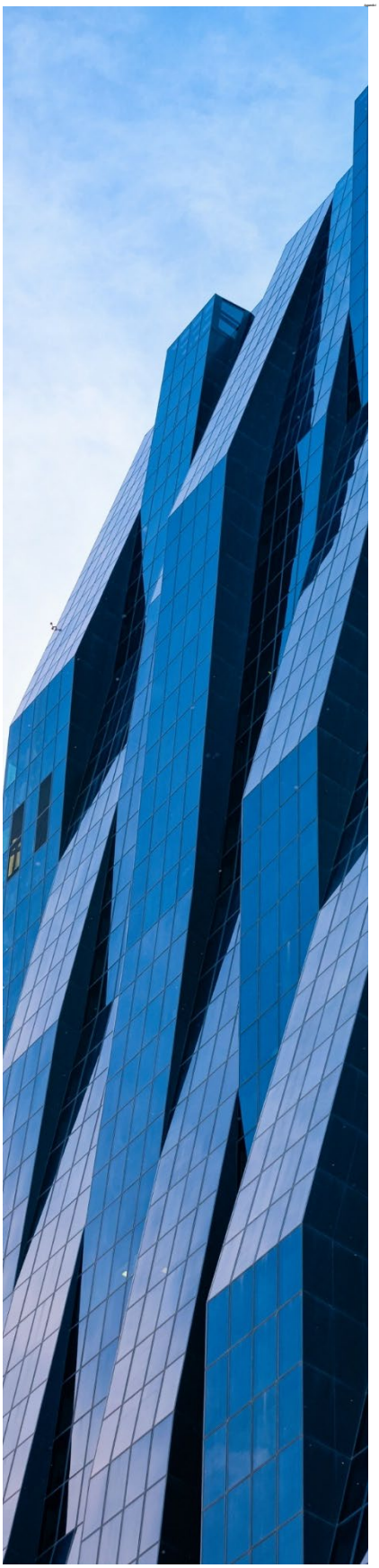
201.10(f), 40A *A statement of financial position as at the beginning of the preceding period shall be presented when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with PSAK 201 paragraph 40A – 40D.*

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PSAK reference	**29. PENYAJIAN KEMBALI (LANJUTAN)**	***29. RESTATEMENT (Continued)***
119.186	Tidak ada pengaruh terhadap total arus kas operasi, investasi dan pendanaan untuk tahun yang berakhir pada tanggal 31 Desember 2025.[a]	*There is no impact on the total operating, investing or financing cash flows for the years ended 31 December 2025.[a]*

119.186	*Note(a):*	*This illustrative disclosure is based on the assumptions that the restatement adjustments did not affect the classifications in the cash flows statement. Other circumstances will require different disclosures.*

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Appendix I

Example disclosures for material uncertainties on ability to continues as a going concern

This appendix supplements the PT ABC (2026) illustrative financial statements and provide illustrative disclosures in case where the use of the going concern basis of accounting is appropriate, but there are material uncertainties on the entity's ability to continue as a going concern. The illustrative disclosures are based on a fact pattern of material uncertainties arising from changes in specific regulation that directly affect the Group’s main business operation.

This appendix provides examples and explanations for disclosure requirements of PSAK 201, Presentation of Financial Statements, which requires the Group to disclose material uncertainties related to events or conditions that may cast significant doubt upon the Group's ability to continue as a going concern. The illustrative disclosures are intended to cover all relevant requirements and therefore may be more detailed than what would be necessary in some other cases.

This appendix is not to be used verbatim. Disclosures must be tailored to fit the underlying facts and circumstances for each entity, considering the materiality and significance of the matters being disclosed.

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The illustrative disclosures are intended to cover all relevant requirements and therefore may be more detailed than what would be necessary in some other cases.

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PSAK/PO reference	**2. DASAR PENYUSUNAN**	***2. BASIS OF PREPARATION***
	a. Kelangsungan usaha	***a. Going concern***
201.25-26, 122	Laporan keuangan konsolidasian disusun berdasarkan asumsi kelangsungan usaha, yang mengasumsikan bahwa Grup akan mampu memenuhi kewajibannya termasuk persyaratan pelunasan wajib fasilitas perbankan sebagaimana diungkapkan dalam Catatan [X].	*The consolidated financial statements have been prepared on a going concern basis, which assumes that the Group will be able to discharge its liabilities including the mandatory repayment terms of the banking facilities as disclosed in Note [X].*
	Grup telah mencatat laba bersih setelah pajak sebesar Rp 178.473 juta untuk tahun yang berakhir pada 31 Desember 2026 dan, pada tanggal tersebut, aset lancar melebihi liabilitas lancar sebesar Rp 33.369 juta. Namun, sebagaimana dijelaskan dalam Catatan [X], pembatasan signifikan atas impor bahan baku esensial dan biaya lingkungan insidental yang signifikan diperkirakan akan diterapkan dan terjadi pada tahun 2027, yang mencerminkan dampak dari berbagai perkembangan regulasi di Indonesia dan di sejumlah negara ASEAN.	*The Group has recognised a net profit after tax of Rp 178,473 million for the year ended 31 December 2026 and, as at that date, current assets exceed current liabilities by Rp 33,369 million. However, as described in Note [X] significant restrictions on imports of essential raw materials and one-off environmental costs are expected to take effect and incur in 2027, reflecting impact of various regulatory developments in Indonesia and in a number of ASEAN countries.*
	Selain hal-hal di atas, fasilitas perbankan yang telah ditarik penuh sebesar Rp 7.012 juta akan ditinjau paling lambat tanggal 30 Juni 2027. Para pemberi pinjaman diharapkan untuk melakukan peninjauan, yang akan mencakup (namun tidak terbatas pada) penilaian atas:	*In addition to the above, fully drawn banking facilities of Rp 7,012 million are subject to review by 30 June 2027. The lenders are expected to undertake a review, which will include (but is not limited to) an assessment of:*
	• Kinerja keuangan Grup terhadap anggaran; dan • Kemajuan kepatuhan terhadap persyaratan peraturan baru.	• *The financial performance of the Group against budget; and* • *The progress of compliance with new regulatory requirements.*
	Manajemen yakin bahwa pelunasan fasilitas akan dipenuhi dari arus kas operasional dan tindakan mitigasi segera dan signifikan yang telah diambil oleh manajemen untuk mengurangi biaya dan mengoptimalkan arus kas serta likuiditas Grup. Di antaranya adalah: mengurangi belanja modal dan investasi melalui penundaan atau penghentian sementara proyek dan perubahan aktivitas; menunda atau membatalkan pengeluaran diskresioner; membekukan rekrutmen yang tidak mendesak; dan mengurangi pengeluaran pemasaran. Manajemen mengantisipasi bahwa kebutuhan arus kas tambahan akan dipenuhi dari penjualan aset. Manajemen yakin bahwa penjualan aset akan diselesaikan sebelum 30 Juni 2027 sebagaimana diungkapkan dalam Catatan [X] dan bahwa hasilnya akan cukup untuk memenuhi kebutuhan arus kas tambahan.	*Management believes that the repayment of the facilities will be met out of operating cash flows and the immediate and significant mitigating actions taken by management to reduce costs and optimise the Group's cash flow and liquidity. Among these are the following mitigating actions: reducing capital and investment expenditure through postponing or pausing projects and change activity; deferring or cancelling discretionary spend; freezing non-essential recruitment; and reducing marketing spend. Management anticipates that any additional cash flow needs will be met out of asset sales. Management is confident that the asset sales will be finalised before 30 June 2027 as disclosed in Note [X] and that the proceeds will be sufficient to meet any additional cash flow needs.*
	Berdasarkan faktor-faktor tersebut, manajemen memiliki ekspektasi wajar bahwa Grup telah memiliki dan akan memiliki sumber daya yang memadai untuk melanjutkan keberadaan operasional di masa mendatang.	*Based on these factors, management has a reasonable expectation that the Group has and will have adequate resources to continue in operational existence for the foreseeable future.*

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PSAK/PO reference	**3. DASAR PENYUSUNAN (LANJUTAN)**	***3. BASIS OF PREPARATION (CONTINUED)***

b. Penggunaan pertimbangan, estimasi dan asumsi

(i) Pertimbangan

201.122 Informasi mengenai pertimbangan yang di buat dalam menerapkan kebijakan akuntansi yang memiliki dampak paling signifikan terhadap jumlah yang diakui dalam laporan keuangan konsolidasian tercantum dalam catatan berikut:

201.122
- Catatan 2(X) – Kelangsungan usaha: apakah terdapat ketidakpastian material yang dapat menimbulkan keraguan signifikan terhadap kemampuan entitas untuk melanjutkan usahanya;

b. Use of judgments, estimates and assumptions

(i) Judgments

Information about judgments made in applying accounting policies that have the most significant effect on the amounts recognized in the consolidated financial statements are included in the following notes:

- *Note 2(X) – Going concern: whether there are material uncertainties that may cast significant doubt on the entity's ability to continue as going concern;*

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Appendix II

Example disclosures for business combination under common control

This appendix supplements the PT ABC (2026) illustrative financial statements and provides illustrative disclosures in case there is transaction of business combination under common control ("BCUCC") where the Company is the receiving entity (i.e. the acquirer in a BCUCC).

The illustrative disclosures are based on the requirements of PSAK 338 (Revised 2025): Business Combination of Entities Under Common Control, under the following fact patterns:

- the assets acquired and liabilities assumed from the acquisition constitute a business;
- the transferred business is a business unit of a transferring entity—the business unit was established by the transferring entity and and was not previously acquired from third party, thus no goodwill associated with the carrying amount of net assets transferred;
- the financial information of such business unit is available, because it is a reportable segment (according to PSAK 108: Operating Segments) of the transferring entity prior to the acquisition;
- impact of applying PSAK 338 pre-combination requirements is material to prior period consolidated financial statements, and
- the Company can present carrying amount of transferred business based on carrying amount in transferring entity's financial statements and the entity can present pre-combination information.

For simplification, statements of cash flows and reference to respective notes to the financial statements are not presented in this appendix.

This appendix is not to be used verbatim. Disclosures must be tailored to fit the underlying facts and circumstances for each entity, considering the materiality and significance of the matters being disclosed.

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- the financial information of such business unit is available, because it is a reportable segment (according to PSAK 108: *Operating Segments*) of the transferring entity prior to the acquisition;
- impact of applying PSAK 338 pre-combination requirements is material to prior period consolidated financial statements, and
- the Company can present carrying amount of transferred business based on carrying amount in transferring entity's financial statements and the entity can present pre-combination information.

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PT ABC DAN ENTITAS ANAK/
PT ABC AND SUBSIDIARIES

LAPORAN POSISI KEUANGAN KONSOLIDASIAN/
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

	Catatan/ *Notes*	31 Desember/ *December* 2026	31 Desember/ *December* 2025	1 Januari/ *January* 2025*	
ASET					***ASSETS***
ASET LANCAR					***CURRENT ASSETS***
Kas dan setara kas		14.636	12.849	10.279	*Cash and cash equivalents*
Piutang usaha dan lainnya		31.991	23.467	19.727	*Trade and other receivables*
Aset dikuasai untuk dijual		14.400	-	-	*Assets held for sale*
Aset kontrak		5.945	680	544	*Contract assets*
Investasi pada instrumen ekuitas		12.840	10.250	9.200	*Investment in equity securities*
Persediaan		20.098	23.824	19.465	*Inventories*
Aset lancar lainnya		634	1,014	1,067	*Other current assets*
JUMLAH ASET LANCAR		100.544	72.084	60.282	***TOTAL CURRENT ASSETS***
ASET TIDAK LANCAR					***NON-CURRENT ASSETS***
Aset tetap		108.610	114.433	96.778	*Fixed assets*
Properti investasi		15.748	13.447	10.758	*Investment property*
Investasi pada entitas asosiasi		10.450	8.569	6.855	*Investment in associates*
Klaim atas pengembalian pajak		8.760	12.235	9.788	*Claims for tax refund*
Aset takberwujud		4.611	4.541	3.633	*Intangible assets*
Goodwill		2.000	-	-	*Goodwill*
Aset pajak tangguhan		12.401	18.235	14.587	*Deferred tax assets*
Aset tidak lancar lainnya		3.475	3.572	2.858	*Other non-current assets*
JUMLAH ASET TIDAK LANCAR		166.055	175.032	145.257	***TOTAL NON-CURRENT ASSETS***
JUMLAH ASET		**266.599**	**247.116**	**205.539**	***TOTAL ASSETS***

Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian ini.

See Notes to the Consolidated Financial Statements, which form an integral part of these consolidated financial statements.

*Disajikan kembali

**As restated*

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PT ABC DAN ENTITAS ANAK/
PT ABC AND SUBSIDIARIES

LAPORAN POSISI KEUANGAN KONSOLIDASIAN (Lanjutan)/
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

	Catatan/ Notes	31 Desember/ *December* 2026	31 Desember/ *December* 2025	1 Januari/ *January* 2025*	
LIABILITAS DAN EKUITAS					***LIABILITIES AND EQUITY***
LIABILITAS JANGKA PENDEK					***CURRENT LIABILITIES***
Cerukan bank		1.134	1.223	1.898	*Bank overdraft*
Utang usaha dan lainnya		18.525	15.373	14.434	*Trade and other payables*
Liabilitas terkait aset dikuasai untuk dijual		4.410	-	-	*Liabilities directly associated with the assets held for sale*
Utang pajak penghasilan		4.751	1.693	1.354	*Income tax payable*
Utang pajak lainnya		1.058	1.287	1.030	*Other taxes payable*
Liabilitas kontrak		2.000	5.000	4.000	*Contract liabilities*
Pinjaman		22.366	36.505	29.204	*Loans and borrowings*
Liabilitas derivatif		2.350	3.274	2.619	*Derivative liabilities*
Provisi		4.759	7.543	6.034	*Provisions*
JUMLAH LIABILITAS JANGKA PENDEK		65.180	71.898	60.573	***TOTAL CURRENT LIABILITIES***
LIABILITAS JANGKA PANJANG					***NON-CURRENT LIABILITIES***
Pinjaman		88.130	86.907	69.525	*Loans and borrowings*
Liabilitas imbalan kerja		12.812	10.840	8.672	*Employee benefits liabilities*
Liabilitas pajak tangguhan		11.549	11.406	9.125	*Deferred tax liabilities*
JUMLAH LIABILITAS JANGKA PANJANG		112.491	109.153	87.322	***TOTAL NON-CURRENT LIABILITIES***
JUMLAH LIABILITAS		177.671	181.051	147.895	***TOTAL LIABILITIES***
EKUITAS					***EQUITY***
Modal saham		21.750	21.750	21.750	*Share capital*
Tambahan modal disetor		1.098	2,175	2,175	*Additional paid-in capital*
Saldo laba		59.072	40.185	33.637	*Retained earnings*
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk		81.920	64.110	57.562	*Equity attributable to owners of the parent entity*
Kepentingan nonpengendali		7.008	1.955	82	*Non-controlling interest*
JUMLAH EKUITAS		91.082	66.065	57.644	***TOTAL EQUITY***
JUMLAH LIABILITAS DAN EKUITAS		**266.599**	**247.116**	**205.539**	***TOTAL LIABILITIES AND EQUITY***

Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian ini.

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PT ABC DAN ENTITAS ANAK/
PT ABC AND SUBSIDIARIES

LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN (Lanjutan)/
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Continued)

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

	Catatan/ Notes	31 Desember/ *December* 2026	31 Desember/ *December* 2025*	
Pendapatan		1.771.299	1.882.519	*Revenue*
Beban pokok pendapatan		(1.013.100)	(1.177.877)	*Cost of revenue*
LABA BRUTO		758.199	704.642	***GROSS PROFIT***
Penghasilan lain-lain		817	785	*Other income*
Beban penjualan dan distribusi		(325.202)	(263.885)	*Selling and distribution expenses*
Beban administrasi		(217.046)	(215.320)	*Administrative expenses*
Kerugian penurunan nilai atas piutang usaha dan aset kontrak		(919)	(1.099)	*Impairment loss on trade receivables and contract assets*
Keuntungan (kerugian) nilai tukar, neto		922	(1.876)	*Currency exchange gain (loss), net*
Beban lain-lain		(213)	(384)	*Other expenses*
		(541.641)	(481.779)	
LABA OPERASI		216.558	222.863	***OPERATING PROFIT***
Penghasilan keuangan		2.119	2.057	*Finance income*
Biaya keuangan		(8.422)	(8.405)	*Finance costs*
BIAYA KEUANGAN NETO		(6.303)	(6.348)	***NET FINANCE COSTS***
Bagian atas laba entitas asosiasi, setelah pajak		1.000	1.785	*Share of profit of associates, net of tax*
LABA SEBELUM PAJAK		211.255	218.300	***PROFIT BEFORE TAX***
Beban pajak penghasilan		(32.184)	(31.922)	*Income tax expense*
LABA DARI OPERASI YANG DILANJUTKAN		179.071	186.378	***PROFIT FROM CONTINUING OPERATIONS***
OPERASI YANG DIHENTIKAN				***DISCONTINUED OPERATION***
Laba dari operasi yang dihentikan, setelah pajak		200	300	*Profit from discontinued operation, net of tax*
LABA		179.271	186.678	***PROFIT***
PENGHASILAN KOMPREHENSIF LAIN				***OTHER COMPREHENSIVE INCOME***
Perubahan atas pengukuran kembali liabilitas imbalan pasti		1.010	1.068	*Changes resulting from actuarial remeasurements of employee benefits obligation*
Bagian penghasilan komprehensif lain dari entitas asosiasi		1.129	1.167	*Share of other comprehensive income of associates*
Pajak atas penghasilan komprehensif lain		(470)	(492)	*Tax on other comprehensive income*
JUMLAH PENGHASILAN KOMPREHENSIF LAIN		1.669	1.743	***TOTAL OTHER COMPREHENSIVE INCOME***
JUMLAH PENGHASILAN KOMPREHENSIF		**180.940**	**188.421**	***TOTAL COMPREHENSIVE INCOME***
LABA YANG DIATRIBUSIKAN KEPADA:				***PROFIT ATTRIBUTABLE TO:***
Pemilik entitas induk		177.317	184.822	*Owners of the parent*
Kepentingan nonpengendali		1.954	1.856	*Non-controlling interest*
		179.271	186.678	
JUMLAH LABA RUGI KOMPREHENSIF YANG DIATRIBUSIKAN KEPADA:				***TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:***
Pemilik entitas induk		178.887	186.548	*Owners of the parent*
Kepentingan nonpengendali		2.053	1.873	*Non-controlling interest*
		180.940	188.421	

Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian ini.

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PT ABC DAN ENTITAS ANAK/
PT ABC AND SUBSIDIARIES

LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN/
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

	Catatan/ *Notes*	Modal saham/ *Share capital*	Tambahan modal disetor/ *Additional paid-in capital*	Saldo laba/*Retained earnings*			Kepentingan nonpengendali/ *Non-controlling interest*	Total ekuitas/ *Total equity*	
				Belum ditentukan penggunaannya/ *Unappropriated*	Ditentukan penggunaannya/ *Appropriated*	Total/ *Total*			
Saldo 1 Januari 2025, yang dilaporkan sebelumnya		21.750	2.175	22.671	6.700	29.371	82	53.378	*Balance as of 1 January 2025, as previously reported*
Dampak penyajian kembali atas kombinasi bisnis entitas sepengendali		-	-	4.266	-	4.266	-	4.266	*Impact from restatement of business combination of entity under common control*
Saldo 1 Januari 2025, setelah penyajian kembali		21.750	2.175	26.937	6.700	33.637	82	57.644	*Balance as of 1 January 2025, after restatement*
Penghasilan komprehensif – 2025*									***Comprehensive income – 2025****
Laba*		-	-	184.822	-	184.822	1.856	186.678	*Profit**
Total penghasilan komprehensif lain*		-	-	1.726	-	1.726	17	1.743	*Total other comprehensive income**
Distribusi kepada pemilik - dividen kas*		-	-	(180.000)	-	(180.000)	-	(180.000)	*Distributions to shareholders - cash dividends**
Saldo 31 Desember 2025*		21.750	2.175	33.485	6.700	40.185	1.955	66.065	*Balance as of 31 December 2025**
Penghasilan komprehensif – 2026									***Comprehensive income – 2026***
Laba		-	-	177.317	-	178.317	1.954	179.271	*Profit*
Total penghasilan komprehensif lain		-	-	1.570	-	1.570	99	1.669	*Total other comprehensive income*
Distribusi kepada pemilik - dividen kas		-	-	(160.000)	-	(160.000)	-	(160.000)	*Distributions to shareholders - cash dividends*
Akuisisi entitas anak dengan kepentingan nonpengendali		-	-	-	-	-	3.000	3.000	*Acquisition of a subsidiary with non-controlling interest*
Kombinasi bisnis entitas sepengendali		-	(1.077)	-	-	-	-	(1.077)	*Business combination of entity under common control*
Saldo 31 Desember 2026		21.750	1.098	53.372	6.700	59.072	7.008	88.928	*Balance as of 31 December 2026*

Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian ini.

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PSAK reference

2. DASAR PENYUSUNAN / *2. BASIS OF PREPARATION*

f. Perubahan kebijakan akuntansi material / *f. Changes in material accounting policies*

(i) Amendemen PSAK yang berlaku di 2026

Amendemen standar akuntansi berikut ini berlaku efektif pada tanggal 1 Januari 2026 dan diterapkan dalam penyusunan laporan keuangan konsolidasian untuk tahun yang berakhir pada tanggal 31 Desember 2026:

- Kombinasi Bisnis Entitas Sepengendali (PSAK 338 (Revisi 2025))

  Amendemen tersebut di antaranya mengklarifikasi bahwa dalam menerapkan metode penyatuan kepemilikan, entitas penerima mengukur bisnis alihan menggunakan jumlah tercatat dalam laporan keuangan entitas pengalih—kecuali jika tidak praktis (di mana penggunaan jumlah dalam laporan keuangan bisnis alihan diperkenankan). Amendemen tersebut juga memperkenalkan relaksasi ketidakpraktisan dari persyaratan penyajian informasi prakombinasi.

Grup telah menilai bahwa penerapan amendemen yang dijelaskan di atas mengakibatkan perubahan terhadap kebijakan akuntansi Grup dan memiliki dampak material terhadap jumlah yang dilaporkan dan informasi yang diungkapkan yang timbul dari kombinasi bisnis entitas sepengendali yang terjadi pada periode kini dan informasi prakombinasi pada tahun sebelumnya (lihat Catatan 4).

(i) Amendments to PSAK which became applicable in 2026

The following amendments to accounting standard became effective on 1 January 2026 and is applied in preparing these consolidated financial statements for the year ended 31 December 2026:

- *Business Combination of Entities Under Common Control (PSAK 338 (Revised 2025))*

  These amendments among others clarify that in applying pooling-of-interests method, the receiving entity shall measure the transferred business using the carrying amounts on the transferring entity's financial statements—unless if it is impracticable (to which the use of the amounts in the transferred business's financial statements is allowed). The amendments also introduce impracticability relief from the requirements of presenting pre-combination information.

The Group has assessed that the application of the aforementioned amendments resulted in changes to the Group's accounting policies and has material impact to the amount reported and information disclosed arising from business combination under common control occurred in current period and pre-combination information of the prior periods (see Note 4).

3. KEBIJAKAN AKUNTANSI MATERIAL / *3. MATERIAL ACCOUNTING POLICIES*

a. Kombinasi bisnis entitas sepengendali / *a. Business combination of entities under common control*

338.10

Kombinasi bisnis entitas sepengendali merupakan kombinsi bisnis di mana seluruh bisnis alihan yang berkombinasi, baik sebelum dan sesudah kombinasi, pada akhirnya dikendalikan oleh pihak yang sama. Karena transaksi tersebut tidak mengakibatkan perubahan substansi ekonomik pengendalian entitas pengendali akhir atas bisnis alihan, tidak ada laba atau rugi yang diakui.

338.10A, 11

Perseroan mengukur bisnis alihan pada jumlah tercatat di entitas pengalih[(a)] pada tanggal pengalihan menggunakan metode penyatuan kepemilikan. Selisih antara jumlah imbalan yang dialihkan dan jumlah tercatat bisnis alihan diakui di ekuitas dan disajikan sebagai bagian dari pos tambahan modal disetor.

338.12

Perseroan menyajikan laporan keuangan untuk periode terjadinya kombinasi bisnis entitas sepengendali dan periode prakombinasi seolah-olah kombinasi tersebut telah terjadi sejak awal periode saat bisnis yang berkombinasi berada dalam sepengendalian.[(b)]

The Company measures the transferred business at the carrying amount in the transferring entity[(a)] at the date of transfer using the pooling-of-interests method. The difference between consideration transferred amount and carrying amount of the transferred business is recognized in equity and presented as part of additional paid-in capital.

The Company presents financial statements for the period in which the business combinations of entities under common control occurred and the pre-combination period, as if the combination had occurred since the beginning of period during which the combining businesses were under the same control.[(b)]

338.10B, 10C, 18A	*Note (a):*	*If it is impracticable to use carrying amount in the transferring entity's financial statements, then an entity may use carrying amount in the transferred entity's financial statements. An entity should disclose this fact and reason of the impracticability.*
338.12A, 12B	*Note (b):*	*An entity shall evaluate whether it is impracticable to restate comparative information (based on requirement in PSAK 208.05 and 50-53). If it is impracticable, then an entity is not required to restate comparative information.*

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PSAK reference	**4. KOMBINASI BISNIS ENTITAS SEPENGENDALI**	***4. BUSINESS COMBINATION OF ENTITIES UNDER COMMON CONTROL***
338.17(a), 17(c), 17(e)	Pada tanggal 4 Agustus 2026, Perseroan mengakuisisi segmen bisnis A dari PT JKL. Akuisisi ini bertujuan untuk memperkuat segmen pasar Perseroan di wilayah Indonesia bagian timur. Perseroan membayar jumlah imbalan sebesar Rp 6.793 atas akuisisi bisnis ini.	*On 4 August 2026, the Company acquired business segment A from PT JKL. This acquisition aims to strengthen the Company's market segment in eastern area of Indonesia. The Company paid for total consideration of Rp 6,793 for this acquisition.*
338.17(b)	PT JKL (entitas pengalih atas segmen bisnis A) dan Perseroan memiliki pengendali terakhir yang sama, yaitu ABC Corp, dan bahwa hubungan sepengendali tersebut tidak bersifat sementara. Oleh karena itu, akuisisi ini merupakan transaksi kombinasi bisnis entitas sepengendali, menerapkan kebijakan akuntansi di Catatan 3a.	*PT JKL (transferring entity of business segment A) and the Company shares the same ultimate controlling party, namely ABC Corp, and that the common control relationship is not transitory. Therefore, this acquisition is a business combination under common control, applying the accounting policies in Note 3a.*
338.17(f)	Jumlah tercatat aset neto yang diperoleh dan jumlah imbalan yang dibayar pada tanggal akuisisi adalah sebagai berikut:	*Carrying amounts of net assets acquired and consideration paid at the acquisition date are as follows:*

	4 Agustus/ *August* 2026	
Jumlah imbalan yang dibayarkan	6.793	*Consideration paid*
Jumlah tercatat aset neto	5.716	*Carrying amount of net assets*
338.17(b) Tambahan modal disetor	1.077	*Additional paid-in capital*

	Selisih sebesar Rp 1.077 juta antara imbalan yang dibayarkan dan jumlah tercatat aset neto segmen bisnis A di laporan keuangan PT JKL diakui sebagai tambahan modal disetor.	*The difference of Rp 1,077 between consideration paid and the carrying amount of business segment A in PT JKL's financial statements was recognized as additional paid-in capital.*

	5. PENYAJIAN KEMBALI	***5. RESTATEMENT***
	Sebagaimana diungkapkan dalam Catatan 4 dan 3a, Perseroan mengakuisisi segmen bisnis A dari PT JKL di bulan Agustus 2026 dan akuisisi tersebut dicatat sebesar nilai buku berdasarkan metode penyatuan kepemilikan.	*As disclosed in Notes 4 and 3a, the Company acquired business segment A from PT JKL in August 2026 and the acquisition was accounted for at book value based on a pooling-of-interests method.*
	Dalam menerapkan metode penyatuan kepemilikan, unsur-unsur laporan keuangan dari entitas yang bergabung, untuk periode terjadinya penggabungan usaha sepengendali dan untuk periode penyajian komparatif, disajikan sedemikian rupa seolah-olah penggabungan telah terjadi sejak awal periode ketika entitas yang bergabung berada di bawah pengendalian yang sama. Nilai tercatat unsur-unsur dalam laporan keuangan adalah jumlah tercatat entitas yang bergabung dalam kombinasi bisnis entitas sepengendali.	*In applying the pooling-of-interests method, the elements of the financial statements of the combining entities, for the period in which the business combination occurred under common control and for the comparative period presented, are presented in such a way as if the combination had occurred since the beginning of the period when the combining entities were under common control. The carrying amount of the elements in the financial statements is the carrying amount of the entities joining the business combination of entities under common control.*
338.17(g)(i)-(iv)	Tabel berikut menyajikan informasi keuangan masing-masing entitas seperti yang disajikan sebelumnya dan angka gabungan, sebagaimana disajikan kembali, pada tanggal 1 Januari 2025 dan 31 Desember 2025[(b)]:	*The following table sets forth the financial information of each entity as previously reported and the combined figures, as restated, as of 1 January 2025 and 31 December 2025[(b)]:*

338.12A, 12B *Note (b):* *An entity shall evaluate whether it is impracticable to restate comparative information (based on requirement in PSAK 208.05 and 50-53). If it is impracticable, then an entity is not required to restate comparative information.*

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5. PENYAJIAN KEMBALI (LANJUTAN) / *5. RESTATEMENT (CONTINUED)*

Laporan posisi keuangan konsolidasian per 1 Januari 2025 / ***Consolidated statement of financial position as of 1 January 2025***

	Yang dilaporkan sebelumnya/*As previously reported*	Penyesuaian/*Adjustments*: Jumlah tercatat di PT JKL[(a)]/*Carrying amount in PT JKL[(a)]*	Penyesuaian/*Adjustments*: Eliminasi/*Elimination*	Setelah dikombinasikan/*As combined*	
ASET					***ASSETS***
ASET LANCAR					***CURRENT ASSETS***
Kas dan setara kas	10.279	-	-	10.279	*Cash and cash equivalents*
Piutang usaha dan lainnya	16.070	3.672	(15)	19.727	*Trade and other receivables*
Aset dikuasai untuk dijual	-	-	-	-	*Assets held for sale*
Aset kontrak	544	-	-	544	*Contract assets*
Investasi pada instrumen ekuitas	9.200	-	-	9.200	*Investment in equity securities*
Persediaan	16.971	2.504	(10)	19.465	*Inventories*
Aset lancar lainnya	1.067	-	-	1.067	*Other current assets*
JUMLAH ASET LANCAR	54.131	6.176	(25)	60.282	***TOTAL CURRENT ASSETS***
ASET TIDAK LANCAR					***NON-CURRENT ASSETS***
Aset tetap	92.313	4.465	-	96.778	*Fixed assets*
Properti investasi	10.758	-	-	10.758	*Investment property*
Investasi pada entitas asosiasi	6.855	-	-	6.855	*Investment in associates*
Klaim atas pengembalian pajak	9.788	-	-	9.788	*Claims for tax refund*
Aset takberwujud	3.633	-	-	3.633	*Intangible assets*
Goodwill	-	-	-	-	*Goodwill*
Aset pajak tangguhan	14.486	101	-	14.587	*Deferred tax assets*
Aset tidak lancar lainnya	2.858	-	-	2.858	*Other non-current assets*
JUMLAH ASET TIDAK LANCAR	140.691	4.566	-	145.257	***TOTAL NON-CURRENT ASSETS***
JUMLAH ASET	**194.822**	**10.742**	**(25)**	**205.539**	***TOTAL ASSETS***

338.10B, 10C, 18A *Note (a):* *If it is impracticable to use carrying amount in the transferring entity's financial statements, then an entity may use carrying amount in the transferred entity's financial statements. An entity should disclose this fact and reason of the impracticability.*

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5. PENYAJIAN KEMBALI (LANJUTAN) / 5. *RESTATEMENT (CONTINUED)*

Laporan posisi keuangan konsolidasian per 1 Januari 2025 (lanjutan) / ***Consolidated statement of financial position as of 1 January 2025 (continued)***

		Penyesuaian/*Adjustments*			
	Yang dilaporkan sebelumnya/*As previously reported*	Jumlah tercatat di PT JKL[(a)]/ *Carrying amount in PT JKL[(a)]*	Eliminasi/ *Elimination*	Setelah dikombinasikan/ *As combined*	
LIABILITAS DAN EKUITAS					***LIABILITIES AND EQUITY***
LIABILITAS JANGKA PENDEK					***CURRENT LIABILITIES***
Cerukan bank	1.898	-	-	1.898	*Bank overdraft*
Utang usaha dan lainnya	8.443	6.006	(15)	14.434	*Trade and other payables*
Liabilitas terkait aset dikuasai untuk dijual	-	-	-	-	*Liabilities directly associated with the assets held for sale*
Utang pajak penghasilan	1.354	-	-	1.354	*Income tax payable*
Utang pajak lainnya	1.030	-	-	1.030	*Other taxes payable*
Liabilitas kontrak	4.000	-	-	4.000	*Contract liabilities*
Pinjaman	29.204	-	-	29.204	*Loans and borrowings*
Liabilitas derivatif	2.619	-	-	2.619	*Derivative liabilities*
Provisi	6.034	-	-	6.034	*Provisions*
JUMLAH LIABILITAS JANGKA PENDEK	54.582	6.006	(15)	60.573	***TOTAL CURRENT LIABILITIES***
LIABILITAS JANGKA PANJANG					***NON-CURRENT LIABILITIES***
Pinjaman	69.525	-	-	69.525	*Loans and borrowings*
Liabilitas imbalan kerja	8.212	460	-	8.672	*Employee benefits liabilities*
Liabilitas pajak tangguhan	9.125	-	-	9.125	*Deferred tax liabilities*
JUMLAH LIABILITAS JANGKA PANJANG	86.862	460	-	87.322	***TOTAL NON-CURRENT LIABILITIES***
JUMLAH LIABILITAS	141.444	6.466	(15)	147.895	***TOTAL LIABILITIES***
EKUITAS[(c)]					***EQUITY[(c)]***
Modal saham	21.750	-	-	21.750	*Share capital*
Tambahan modal disetor	2.175	-	-	2.175	*Additional paid-in capital*
Saldo laba	29.371	4.276	(10)	33.637	*Retained earnings*
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk	53.296	4.276	(10)	57.562	*Equity attributable to owners of the parent entity*
Kepentingan nonpengendali	82	-	-	82	*Non-controlling interest*
JUMLAH EKUITAS	53.378	4.276	(10)	57.644	***TOTAL EQUITY***
JUMLAH LIABILITAS DAN EKUITAS	**194.822**	**10.742**	**(25)**	**205.539**	***TOTAL LIABILITIES AND EQUITY***

338.10B, 10C, 18A	*Note (a):*	*If it is impracticable to use carrying amount in the transferring entity's financial statements, then an entity may use carrying amount in the transferred entity's financial statements. An entity should disclose this fact and reason of the impracticability.*
Appendix PSAK 338	*Note (c):*	*In these illustrative disclosures, the entity presents the impact of equity from combined business as part of additional paid-in capital. An entity also can present the impact of equity from combined business as separate line in the equity, e.g "Equity from combined business".*

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5. PENYAJIAN KEMBALI (LANJUTAN) / *5. RESTATEMENT (CONTINUED)*

Laporan posisi keuangan konsolidasian per 31 Desember 2025 / ***Consolidated statement of financial position as of 31 December 2025***

	Penyesuaian/*Adjustments*				
	Yang dilaporkan sebelumnya/*As previously reported*	Jumlah tercatat di PT JKL[(a)]/ *Carrying amount in PT JKL[(a)]*	Eliminasi/ *Elimination*	Setelah dikombinasikan/ *As combined*	
ASET					***ASSETS***
ASET LANCAR					***CURRENT ASSETS***
Kas dan setara kas	12.849	-	-	12.849	*Cash and cash equivalents*
Piutang usaha dan lainnya	20.185	3.307	(25)	23.467	*Trade and other receivables*
Aset dikuasai untuk dijual	-	-	-	-	*Assets held for sale*
Aset kontrak	680	-	-	680	*Contract assets*
Investasi pada instrumen ekuitas	10.250	-	-	10.250	*Investment in equity securities*
Persediaan	21.214	2.630	(20)	23.824	*Inventories*
Aset lancar lainnya	1.014	-	-	1.014	*Other current assets*
JUMLAH ASET LANCAR	66.192	5.937	(45)	72.084	***TOTAL CURRENT ASSETS***
ASET TIDAK LANCAR					***NON-CURRENT ASSETS***
Aset tetap	109.696	4.737	-	114.433	*Fixed assets*
Properti investasi	13.447	-	-	13.447	*Investment property*
Investasi pada entitas asosiasi	8.569	-	-	8.569	*Investment in associates*
Klaim atas pengembalian pajak	12.235	-	-	12.235	*Claims for tax refund*
Aset takberwujud	4.541	-	-	4.541	*Intangible assets*
Goodwill	-	-	-	-	*Goodwill*
Aset pajak tangguhan	18.108	127	-	18.235	*Deferred tax assets*
Aset tidak lancar lainnya	3.572	-	-	3.572	*Other non-current assets*
JUMLAH ASET TIDAK LANCAR	170.168	4.864	-	175.032	***TOTAL NON-CURRENT ASSETS***
JUMLAH ASET	**236.360**	**10.801**	**(45)**	**247.116**	***TOTAL ASSETS***

338.10B, 10C, 18A *Note (a):* *If it is impracticable to use carrying amount in the transferring entity's financial statements, then an entity may use carrying amount in the transferred entity's financial statements. An entity should disclose this fact and reason of the impracticability.*

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5. PENYAJIAN KEMBALI (LANJUTAN) / *5. RESTATEMENT (CONTINUED)*

Laporan posisi keuangan konsolidasian per 31 Desember 2025 (lanjutan) / ***Consolidated statement of financial position as of 31 December 2025 (continued)***

	Yang dilaporkan sebelumnya/*As previously reported*	Penyesuaian/*Adjustments*: Jumlah tercatat di PT JKL[(a)]/*Carrying amount in PT JKL*[(a)]	Penyesuaian/*Adjustments*: Eliminasi/*Elimination*	Setelah dikombinasikan/*As combined*	
LIABILITAS DAN EKUITAS					***LIABILITIES AND EQUITY***
LIABILITAS JANGKA PENDEK					***CURRENT LIABILITIES***
Cerukan bank	1.223	-	-	1.223	*Bank overdraft*
Utang usaha dan lainnya	10.554	4.844	(25)	15.373	*Trade and other payables*
Liabilitas terkait aset dikuasai untuk dijual	-	-	-	-	*Liabilities directly associated with the assets held for sale*
Utang pajak penghasilan	1.693	-	-	1.693	*Income tax payable*
Utang pajak lainnya	1.287	-	-	1.287	*Other taxes payable*
Liabilitas kontrak	5.000	-	-	5.000	*Contract liabilities*
Pinjaman	36.505	-	-	36.505	*Loans and borrowings*
Liabilitas derivatif	3.274	-	-	3.274	*Derivative liabilities*
Provisi	7.543	-	-	7.543	*Provisions*
JUMLAH LIABILITAS JANGKA PENDEK	67.079	4.844	(25)	71.898	***TOTAL CURRENT LIABILITIES***
LIABILITAS JANGKA PANJANG					***NON-CURRENT LIABILITIES***
Pinjaman	86.907	-	-	86.907	*Loans and borrowings*
Liabilitas imbalan kerja	10.265	575	-	10.840	*Employee benefits liabilities*
Liabilitas pajak tangguhan	11.406	-	-	11.406	*Deferred tax liabilities*
JUMLAH LIABILITAS JANGKA PANJANG	108.578	575	-	109.153	***TOTAL NON-CURRENT LIABILITIES***
JUMLAH LIABILITAS	175.657	5.419	(25)	181.051	***TOTAL LIABILITIES***
EKUITAS[(c)]					***EQUITY***[(c)]
Modal saham	21.750	-	-	21.750	*Share capital*
Tambahan modal disetor	2.175	-	-	2.175	*Additional paid-in capital*
Saldo laba	34.823	5.382	(20)	40.185	*Retained earnings*
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk	58.748	5.382	(20)	64.100	*Equity attributable to owners of the parent entity*
Kepentingan nonpengendali	1.955	-	-	1.955	*Non-controlling interest*
JUMLAH EKUITAS	60.703	5.382	(20)	66.065	***TOTAL EQUITY***
JUMLAH LIABILITAS DAN EKUITAS	**236.360**	**10.801**	**(45)**	**247.116**	***TOTAL LIABILITIES AND EQUITY***

338.10B, 10C, 18A	*Note (a):*	*If it is impracticable to use carrying amount in the transferring entity's financial statements, then an entity may use carrying amount in the transferred entity's financial statements. An entity should disclose this fact and reason of the impracticability.*
Appendix PSAK 338	*Note (c):*	*In these illustrative disclosures, the entity presents the impact of equity from combined business as part of additional paid-in capital. An entity also can present the impact of equity from combined business as separate line in the equity, e.g "Equity from combined business".*

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5. PENYAJIAN KEMBALI (LANJUTAN) / *5. RESTATEMENT (CONTINUED)*

Laporan laba rugi dan penghasilan komprehensif lain konsolidasian untuk tahun berakhir 31 Desember 2025 / ***Consolidated statement of profit or loss and other comprehensive income for the year ended 31 December 2025***

	Yang dilaporkan sebelumnya/*As previously reported*	Penyesuaian/*Adjustments*: Laba rugi dan penghasilan komprehensif lain di PT JKL/*Profit or loss and other comprehensive income in PT JKL*	Penyesuaian/*Adjustments*: Eliminasi/*Elimination*	Setelah dikombinasikan/*As combined*	
Pendapatan	1.876.860	5.979	(320)	1.882.519	*Revenue*
Beban pokok pendapatan	(1.174.712)	(3.465)	300	(1.177.877)	*Cost of revenue*
LABA BRUTO	702.148	2.514	(20)	704.642	***GROSS PROFIT***
Penghasilan lain-lain	682	103	-	785	*Other income*
Beban penjualan dan distribusi	(263.120)	(765)	-	(263.885)	*Selling and distribution expenses*
Beban administrasi	(214.870)	(450)	-	(215.320)	*Administrative expenses*
Kerugian penurunan nilai atas piutang usaha dan aset kontrak	(1.026)	(73)	-	(1.099)	*Impairment loss on trade receivables and contract assets*
Keuntungan (kerugian) nilai tukar, neto	(1.838)	(38)	-	(1.876)	*Currency exchange gain (loss), net*
Beban lain-lain	(347)	(37)	-	(384)	*Other expenses*
	(480.519)	(1.260)	-	(481.779)	
LABA OPERASI	221.629	1.254	(20)	222.863	***OPERATING PROFIT***
Penghasilan keuangan	1.880	177	-	2.057	*Finance income*
Biaya keuangan	(8.100)	(305)	-	(8.405)	*Finance costs*
BIAYA KEUANGAN NETO	(6.220)	(128)	-	(6.348)	***NET FINANCE COSTS***
Bagian atas laba entitas asosiasi, setelah pajak	1.785	-		1.785	*Share of profit of associates, net of tax*
LABA SEBELUM PAJAK	217.194	1.126	(20)	218.300	***PROFIT BEFORE TAX***
Beban pajak penghasilan	(31.940)	18	-	(31.922)	*Income tax expense*
LABA DARI OPERASI YANG DILANJUTKAN	185.254	1.144	(20)	186.378	***PROFIT FROM CONTINUING OPERATIONS***
OPERASI YANG DIHENTIKAN					***DISCONTINUED OPERATION***
Laba dari operasi yang dihentikan, setelah pajak	300	-	-	300	*Profit from discontinued operation, net of tax*
LABA	185.554	1.144	(20)	186.678	***PROFIT***
PENGHASILAN KOMPREHENSIF LAIN					***OTHER COMPREHENSIVE INCOME***
Perubahan atas pengukuran kembali liabilitas imbalan pasti	1.104	(36)	-	1.068	*Changes resulting from actuarial remeasurements of employee benefits obligation*
Bagian penghasilan komprehensif lain dari entitas asosiasi	1.167	-	-	1.167	*Share of other comprehensive income of associates*
Pajak atas penghasilan komprehensif lain	(500)	8	-	(492)	*Tax on other comprehensive income*
JUMLAH PENGHASILAN KOMPREHENSIF LAIN	1.771	(28)	-	1.743	***TOTAL OTHER COMPREHENSIVE INCOME***
JUMLAH PENGHASILAN KOMPREHENSIF	**187.325**	**1.116**	**(20)**	**188.421**	***TOTAL COMPREHENSIVE INCOME***

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5. PENYAJIAN KEMBALI (LANJUTAN) / *5. RESTATEMENT (CONTINUED)*

Laporan laba rugi dan penghasilan komprehensif lain konsolidasian untuk tahun berakhir 31 Desember 2025 (lanjutan) / ***Consolidated statement of profit or loss and other comprehensive income for the year ended 31 December 2025 (continued)***

	Yang dilaporkan sebelumnya/*As previously reported*	Penyesuaian/*Adjustments*: Laba rugi dan penghasilan komprehensif lain di PT JKL/*Profit or loss and other comprehensive income in PT JKL*	Penyesuaian/*Adjustments*: Eliminasi/*Elimination*	Setelah dikombinasikan/*As combined*	
LABA YANG DIATRIBUSIKAN KEPADA:					***PROFIT ATTRIBUTABLE TO:***
Pemilik entitas induk	183.698	1.144	(20)	184.822	*Owners of the parent*
Kepentingan nonpengendali	1.856	-	-	1.856	*Non-controlling interest*
	185.554	1.144	(20)	186.678	
JUMLAH LABA RUGI KOMPREHENSIF YANG DIATRIBUSIKAN KEPADA:					***TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:***
Pemilik entitas induk	185.452	1.116	(20)	186.548	*Owners of the parent*
Kepentingan nonpengendali	1.873	-	-	1.873	*Non-controlling interest*
	187.325	1.116	(20)	188.421	

Laporan arus kas konsolidasian untuk tahun berakhir 31 Desember 2025 / ***Consolidated statement of cash flows for the year ended 31 December 2025***

	Yang dilaporkan sebelumnya/*As previously reported*	Penyesuaian/*Adjustments*: Arus kas di PT JKL/*Cash flows in PT JKL*	Penyesuaian/*Adjustments*: Eliminasi/*Elimination*	Setelah dikombinasikan/*As combined*	
Arus kas neto dari aktivitas operasi	202,684	29,295	-	231,979	*Net cash from operating activities*
Arus kas neto (digunakan untuk) dari aktivitas investasi	(29,337)	6,833	-	(22,504)	*Net cash (used in) from investing activities*
Arus kas neto digunakan untuk aktivitas pendanaan	(181,570)	(24,683)	-	(206,253)	*Net cash used in financing activities*

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