2025

Laporan Terintegrasi
Integrated Report

PT Medela Potentia Tbk

Resilient Growth: Performance with Purpose



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Resilient Growth: Performance with Purpose

Ketahanan PT Medela Potentia Tbk semakin terlihat dalam menjaga kinerja usaha sekaligus memperkuat fondasi pertumbuhan jangka panjang di tengah dinamika industri kesehatan yang menuntut keandalan pasokan, kepatuhan, dan kecepatan layanan. Sepanjang tahun 2025, Perseroan memperkuat skala usaha dan fleksibilitas pendanaan melalui pencatatan saham (IPO) pada 15 April 2025 sebagai langkah strategis untuk meningkatkan kapasitas operasional serta memperluas jaringan distribusi dan layanan di sektor farmasi dan alat kesehatan. Dengan model bisnis terintegrasi yang terdiri atas empat pilar (produksi, pemasaran, distribusi, dan ekosistem digital), kinerja didorong oleh penguatan jaringan dan kapabilitas operasional yang menjangkau kanal layanan kesehatan dan ritel secara luas. Hal ini disertai disiplin kinerja yang terukur melalui penciptaan nilai ekonomi, termasuk perolehan laba tahun berjalan sebagai basis keberlanjutan nilai bagi Pemegang Saham dan pemangku kepentingan.

Pertumbuhan Perseroan juga diarahkan untuk memperluas dampak yang bermakna melalui tata kelola, integritas, dan agenda ESG yang semakin terlembaga. Perseroan menguatkan mandat keberlanjutan di tingkat kepemimpinan, termasuk penguatan peran Komite Keberlanjutan serta akuntabilitas Direksi melalui penetapan target ESG sebagai KPI, sehingga kinerja dan kepatuhan berjalan beriringan. Di pilar lingkungan, Perseroan menyusun dekarbonisasi berbasis *Marginal Abatement Cost Curve* (MACC) untuk memprioritaskan inisiatif yang efektif secara biaya, memperkuat efisiensi distribusi dan energi fasilitas, serta menyusun peta jalan hingga 2030. Upaya ini diperkuat dengan penerapan internal *carbon tax* sebagai instrumen manajemen karbon operasional. Di pilar inovasi dan akses, penguatan ekosistem digital diarahkan untuk meningkatkan efisiensi dan layanan yang patuh regulasi, melalui mekanisme verifikasi dan kontrol transaksi yang mendukung keamanan serta kualitas layanan farmasi bagi pelanggan. Dengan demikian, ketangguhan Perseroan tidak hanya diukur dari pertumbuhan, tetapi juga dari konsistensi menjaga standar, melindungi keselamatan, dan memperluas akses kesehatan secara bertanggung jawab.

The resilience of PT Medela Potentia Tbk is clearer in its ability to sustain business performance and strengthening its foundation for long-term growth amidst the dynamics of healthcare industry, which demands reliable supply, compliance, and speed of service. In 2025, the Company strengthened its business scale and funding flexibility via Initial Public Offering (IPO) on April 15, 2025, as a strategic measure to enhance operational capacity and expand its distribution network and services in pharmaceutical and medical devices sectors. With four pillars (manufacturing, marketing, distribution, and digital ecosystem) in an integrated business model, performance was driven by the strengthening of network and operational capabilities on broad range of healthcare services and retail channels. These are supplemented with well-measured disciplined performance via creation of economic value, including the profit for the year as a basis for sustainable value creation for Shareholders and stakeholders.

The Company's growth is also directed toward expanding meaningful impact through governance, integrity, and increasingly institutionalized ESG agenda. The Company has strengthened sustainability mandate in the leadership level, including enhancement of Sustainability Committee and accountability of the Board of Directors through the establishment of ESG targets as KPIs, ensuring that performance and compliance are progressing in tandem. In the environmental pillar, the Company has developed a decarbonization strategy based on Marginal Abatement Cost Curve (MACC) to prioritize cost-effective initiatives, improve distribution and facility energy efficiency, and establish a roadmap through 2030. These efforts are enforced further with the implementation of an internal carbon tax as an operational carbon management instrument. In the innovation and access pillar, the strengthening of digital ecosystem is aimed to enhance efficiency and regulatory-compliant services through verification and transaction control mechanism to support security and quality of pharmaceutical services for customers. Thus, the Company's resilience is not only measured by growth, but also through its consistency in upholding standards, safeguarding safety, and expanding access to healthcare in a responsible manner.

Tentang Laporan Terintegrasi [IR-1A]

About the Integrated Report

Laporan Terintegrasi 2025 PT Medela Potentia Tbk (yang selanjutnya disebut "Perseroan" atau "kami") disusun sebagai bentuk pertanggungjawaban dan penyampaian informasi terkait strategi, kinerja, peluang, dan keberlanjutan dalam mengelola isu ekonomi serta lingkungan, sosial, dan tata kelola (LST) selama periode 1 Januari 2025 hingga 31 Desember 2025, dengan mencantumkan perbandingan periode sebelumnya. Laporan ketiga yang diterbitkan Perseroan ini akan terus dikembangkan dalam penyampaian periodik selanjutnya, yaitu setiap akhir tahun buku. [GRI 2-3] [IR-1C]

Laporan ini menyajikan informasi bagi seluruh pemangku kepentingan mengenai kontribusi Perseroan dalam distribusi dan pemasaran produk farmasi, produk kesehatan, dan alat kesehatan; manufaktur alat kesehatan; serta penyelenggaraan portal web dan/atau platform digital untuk tujuan komersial melalui Entitas Anak. Laporan ini juga memuat penerapan prinsip keberlanjutan pada aspek ekonomi, lingkungan, sosial, dan tata kelola di lingkungan Perseroan dan Entitas Anak.

Pada aspek ekonomi, informasi keuangan disajikan berdasarkan Laporan Keuangan Konsolidasian, sehingga mencakup data Perseroan beserta seluruh Entitas Anak. Sementara itu, pada aspek lingkungan, cakupan pelaporan mencakup entitas yang relevan untuk periode 2023 hingga 2025, sebagaimana diungkapkan dalam pembahasan Ruang Lingkup dan Batasan Pengungkapan Data. [GRI 2-2] [IR-1C] [IR-3E] [IR-3F] [IR-1G]

Laporan Terintegrasi ini disusun kriteria yang telah diterbitkan di Indonesia ataupun organisasi berstandar internasional yang independen, yakni: [ACGS-B.1.3]

1. Peraturan Otoritas Jasa Keuangan No. 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik dengan muatan konten sesuai Surat Edaran Otoritas Jasa Keuangan No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik;
2. Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik;
3. *Global reporting initiative* (GRI) *Standards 2021* opsi *in Accordance*;
4. *Integrated Reporting Framework*; dan
5. ASEAN *Corporate Governance Scorecard*.

Penyusunan laporan berdasarkan standar tersebut telah diverifikasi oleh pihak internal, tanpa proses penjaminan oleh pihak eksternal yang independen. [IR-1B] [IR-1D] [IR-1F] [IR-4H] [GRI 2-5] [POJK G.1] [ACGS-(B) B.1.2]

Sepanjang tahun 2025, tidak terdapat perubahan signifikan pada Laporan Terintegrasi Perseroan. Untuk memenuhi prinsip validitas, apabila ada pernyataan ulang atau pernyataan kembali informasi yang dimuat pada laporan sebelumnya karena alasan tertentu, misalnya perbedaan metodologi atau cara perhitungan, kami memberi tanda: *) disajikan kembali. [GRI 2-4]

The 2025 Integrated Report of PT Medela Potentia Tbk (hereinafter referred to as the "Company" or "we") is prepared as a form of accountability and disclosure of information related to strategy, performance, opportunities, and sustainability in managing economic as well as environmental, social, and governance (ESG) issues during the period January 1st, 2025 to December 31st, 2025, by presenting comparisons with the previous period. This third report issued by the Company will continue to be developed in subsequent periodic disclosures, namely at the end of each fiscal year. [GRI 2-3] [IR-1C]

This report presents information to all stakeholders regarding the Company's contribution in the distribution and marketing of pharmaceutical products, healthcare products, and medical devices; manufacturing of medical devices; as well as the operation of web portals and/or digital platforms for commercial purposes through Subsidiaries. This report also contains the implementation of sustainability principles in the economic, environmental, social, and governance aspects within the Company and its Subsidiaries.

In the economic aspect, financial information is presented based on the Consolidated Financial Statements, thus covering data of the Company along with all Subsidiaries. Meanwhile, for the environmental aspect, the reporting scope covers relevant entities for the period 2023 to 2025, as disclosed in the discussion on the Scope and Limitations of Data Disclosure. [GRI 2-2] [IR-1C] [IR-3E] [IR-3F] [IR-1G]

This Integrated Report is prepared based on criteria issued in Indonesia as well as by independent international standard-setting organizations, namely: [ACGS-B.1.3]

1. Financial Services Authority Regulation No. 29/POJK.04/2016 concerning Annual Reports of Issuers or Public Companies with content in accordance with Financial Services Authority Circular No. 16/SEOJK.04/2021 concerning the Form and Content of Annual Reports of Issuers or Public Companies;
2. Financial Services Authority Regulation No. 51/POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies;
3. Global reporting initiative (GRI) Standards 2021 option in Accordance;
4. Integrated Reporting Framework; and
5. ASEAN Corporate Governance Scorecard.

The preparation of this report based on these standards has been verified by internal parties, without an assurance process by an independent external party. [IR-1B] [IR-1D] [IR-1F] [IR-4H] [GRI 2-5] [POJK G.1] [ACGS-(B) B.1.2]

Throughout 2025, there were no significant changes to the Company's Integrated Report. To fulfill the principle of validity, if there is any restatement or re-presentation of information contained in the previous report for certain reasons, for example differences in methodology or calculation methods, we mark it with: *) restated. [GRI 2-4]

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Penentuan Isi dan Topik Material Laporan

Determination of Report Content and Material Topics

Pelibatan Pemangku Kepentingan [IR-3C] [GRI 2-29] [POJK E.4] [ACGS-B.2.1, B.2.2]

Perseroan meyakini bahwa keberhasilan dan keberlanjutan usaha tidak terlepas dari peran serta berbagai pemangku kepentingan yang terlibat dalam ekosistem bisnis Perseroan. Oleh karena itu, Perseroan bersama Entitas Anak mengedepankan pendekatan komunikasi yang terbuka dan berkesinambungan sebagai sarana untuk membangun hubungan yang konstruktif dengan para pemangku kepentingan.

Pelibatan pemangku kepentingan dilakukan melalui berbagai bentuk interaksi dan komunikasi yang disesuaikan dengan karakteristik masing-masing kelompok. Pendekatan ini bertujuan untuk memastikan tersedianya ruang dialog yang memungkinkan Perseroan memperoleh masukan, memahami ekspektasi, serta menanggapi isu-isu yang relevan secara proporsional.

Frekuensi dan mekanisme komunikasi ditetapkan secara fleksibel, mulai dari bulanan, kuartalan, hingga tahunan, atau disesuaikan dengan kebutuhan dan urgensi pembahasan. Dengan pendekatan tersebut, Perseroan berupaya menjaga efektivitas komunikasi sekaligus memastikan keterbukaan informasi kepada para pemangku kepentingan.

Ringkasan kelompok pemangku kepentingan, metode pelibatan yang digunakan, serta topik utama yang menjadi fokus komunikasi selama periode pelaporan disajikan dalam tabel berikut.

Stakeholder Engagement [IR-3C] [GRI 2-29] [POJK E.4] [ACGS-B.2.1, B.2.2]

The Company believes that business success and sustainability cannot be separated from the participation of various stakeholders involved in the Company's business ecosystem. Therefore, the Company together with its Subsidiaries prioritizes an open and continuous communication approach as a means of building constructive relationships with stakeholders.

Stakeholder engagement is carried out through various forms of interaction and communication that are adjusted to the characteristics of each group. This approach aims to ensure the availability of a dialogue platform that enables the Company to obtain input, understand expectations, and respond proportionally to relevant issues.

The frequency and communication mechanisms are determined flexibly, ranging from monthly, quarterly, to annually, or adjusted to the needs and urgency of the discussions. Through this approach, the Company seeks to maintain effective communication while ensuring information transparency to stakeholders.

A summary of stakeholder groups, the engagement methods used, and the main topics that became the focus of communication during the reporting period are presented in the following table.

Pemangku Kepentingan Stakeholders	Metode Pelibatan Method of Engagement	Topik Utama yang Didiskusikan Main Topics Discussed
Prinsipal Principals	• Koordinasi rutin • Informasi pencapaian penjualan • AAM *Knowledge Sharing for Customer* • Regular coordination • Sales achievement information • AAM Knowledge Sharing for Customers	• Kinerja Ekonomi • Hubungan Pelanggan • Economic Performance • Customer Relations
Pemegang Saham Shareholders	• Pelaporan bulanan, kuartal, dan Laporan Tahunan • Rapat Umum Pemegang Saham (RUPS) • Monthly, quarterly, and Annual Report reporting • General Meeting of Shareholders (GMS)	Pertumbuhan dan Kinerja Finansial Financial Growth and Performance
Pelanggan Customers	• Menyediakan infrastruktur teknologi digital (GPOS) • *Customer Warehousing Quality Assistance* (TUNAS) • Menyediakan layanan 24 jam untuk *lifesaving product* • CRM *System* untuk program loyalitas pelanggan • Provision of digital technology infrastructure (GPOS) • Customer Warehousing Quality Assistance (TUNAS) • Provision of 24-hour services for lifesaving products • CRM System for customer loyalty programs	• Kualitas Produk • Layanan Pelanggan • Product Quality • Customer Services

Pemangku Kepentingan Stakeholders	Metode Pelibatan Method of Engagement	Topik Utama yang Didiskusikan Main Topics Discussed
Pelanggan Customers	• Survei kepuasan pelanggan • *Pharmacovigilance system* untuk *adverse events* • CSO untuk menerima keluhan pelanggan • Customer satisfaction survey • Pharmacovigilance system for adverse events • CSO to receive customer complaints	• Kualitas Produk • Layanan Pelanggan • Product Quality • Customer Services
Karyawan Employees	Program pelatihan pengembangan diri jalur komunikasi internal melalui portal Perseroan Self-development training programs internal communication channels through the Company portal	Karier, Pengembangan Sumber Daya Manusia (SDM), dan Kesehatan dan Keselamatan Kerja (K3) Career, Human Resources (HR) Development, and Occupational Health and Safety (OHS)
Pemerintah Government	• Pertemuan bilateral/multilateral • Regulasi aktif di Gabungan Perusahaan Farmasi • Memberikan laporan institusi terkait • Bilateral/multilateral meetings • Active regulation in the Indonesian Pharmaceutical Companies Association • Providing reports to relevant institutions	Hubungan Pemerintah Government Relations
Masyarakat Community	Program kolaboratif sosial (donasi, *fogging*, pengobatan gratis) Social collaborative programs (donations, fogging, free medical treatment)	Kegiatan Tanggung Jawab Sosial dan Lingkungan Social and Environmental Responsibility Activities

Penentuan Topik Material [GRI 3-1] [IR-3D]

Topik material merupakan isu-isu keberlanjutan yang dinilai paling relevan dan signifikan bagi kegiatan usaha Perseroan serta para pemangku kepentingan. Topik-topik ini menjadi landasan bagi Perseroan dalam mengelola risiko dan peluang keberlanjutan, menyusun strategi bisnis yang bertanggung jawab, serta memastikan pengambilan keputusan yang mempertimbangkan dampak ekonomi, lingkungan, dan sosial secara seimbang.

Penentuan topik material dilakukan dengan mengacu pada Standar *global reporting initiative* (GRI) sebagai kerangka utama. Kerangka ini digunakan untuk mengidentifikasi isu-isu yang memiliki dampak signifikan terhadap Perseroan maupun yang memengaruhi penilaian dan keputusan para pemangku kepentingan, dengan mempertimbangkan konteks bisnis dan karakteristik operasional Perseroan.

Determination of Material Topics [GRI 3-1] [IR-3D]

Material topics are sustainability issues considered most relevant and significant to the Company's business activities and its stakeholders. These topics serve as the foundation for the Company in managing sustainability risks and opportunities, formulating responsible business strategies, and ensuring decision-making that considers economic, environmental, and social impacts in a balanced manner.

The determination of material topics is carried out by referring to the global reporting initiative (GRI) Standards as the main framework. This framework is used to identify issues that have significant impacts on the Company as well as those that influence the assessments and decisions of stakeholders, by considering the business context and the operational characteristics of the Company.

Topik material Perseroan ditentukan melalui proses berikut.

The Company's material topics are determined through the following process.

Memahami Konteks dan Mengidentifikasi Dampak Potensial
Understanding the Context and Identifying Potential Impacts

Memahami konteks dan mengidentifikasi isu-isu keberlanjutan yang relevan dengan menganalisis karakteristik industri, melakukan studi literatur, *benchmarking* dengan perusahaan sejenis, serta meninjau data internal. Pendekatan ini dilakukan untuk mengidentifikasi isu-isu lingkungan, sosial, dan tata kelola yang memiliki dampak aktual maupun potensial terhadap Perseroan dan para pemangku kepentingan.

Understanding the context and identifying sustainability issues relevant to the Company by analyzing industry characteristics, conducting literature studies, benchmarking with similar companies, and reviewing internal data. This approach is carried out to identify environmental, social, and governance issues that have actual or potential impacts on the Company and its stakeholders.

Pengumpulan dan Penilaian Data
Data Collection and Assessment

Melakukan survei materialitas untuk menilai signifikansi isu-isu keberlanjutan berdasarkan dampaknya terhadap Perseroan serta relevansinya bagi para pemangku kepentingan.

Conducting a materiality survey to assess the significance of sustainability issues based on their impacts on the Company as well as their relevance to stakeholders.

Analisis Hasil
Results Analysis

Hasil survei materialitas dianalisis melalui diskusi dengan tim keberlanjutan dan manajemen, dengan mempertimbangkan harapan pemangku kepentingan, guna menyelaraskan topik material dengan prioritas strategis Perseroan.

The results of the materiality survey are analyzed through discussions with the sustainability team and management, by considering stakeholder expectations, in order to align the material topics with the Company's strategic priorities.

Konsolidasi dan Validasi
Consolidation and Validation

Topik material yang telah dianalisis kemudian divalidasi oleh tim keberlanjutan dan manajemen Perseroan. Proses ini diakhiri dengan persetujuan jajaran *top management* Perseroan.

The material topics that have been analyzed are then validated by the Company's sustainability team and management. This process concludes with approval from the Company's top management.

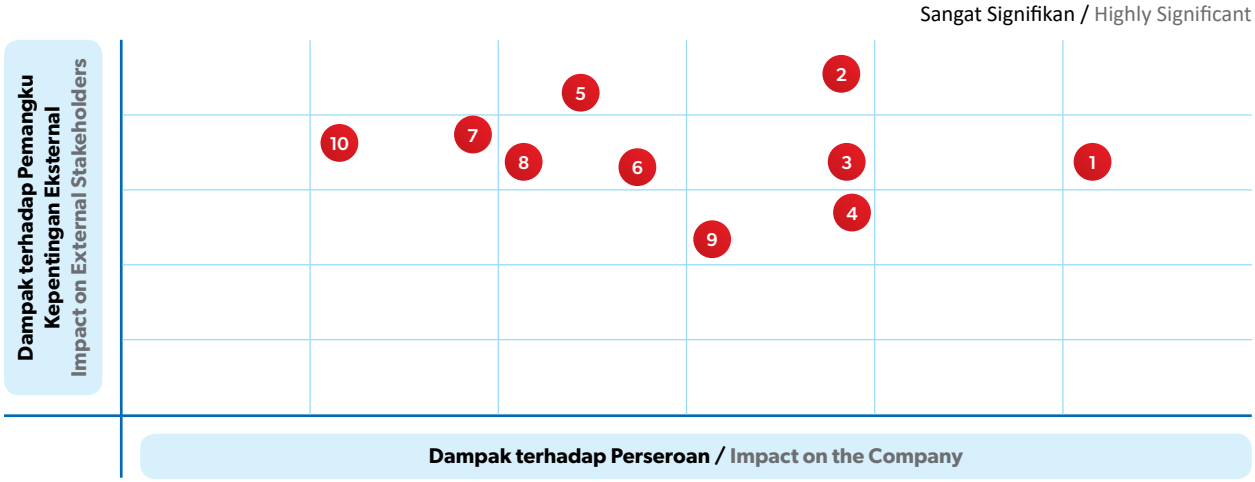
Berdasarkan proses tersebut, Perseroan mengidentifikasi 10 topik material yang relevan dengan kegiatan usaha dan kepentingan para pemangku kepentingan. Daftar topik material ini mencerminkan isu-isu keberlanjutan yang telah ditetapkan pada periode sebelumnya dan diperkirakan tetap relevan pada periode pelaporan, sejalan dengan tidak adanya perubahan signifikan pada model bisnis dan profil risiko Perseroan.

Based on this process, the Company identified 10 material topics that are relevant to the Company's business activities and the interests of stakeholders. The list of material topics reflects sustainability issues that have been established in the previous period and are considered to remain relevant in the reporting period, in line with the absence of significant changes in the Company's business model and risk profile.

Topik Material Perseroan dan Entitas Anak pada Tahun 2025 [GRI 3-2]
Material topics of the Company and its Subsidiaries in 2025

1	**Bahan Kemasan Ramah Lingkungan** Environmentally Friendly Packaging Materials	6	**Etika** Ethics
2	**Pelatihan dan Pendidikan** Training and Education	7	**Keragaman dan Peluang yang Sama** Diversity and Equal Opportunity
3	**Kesehatan dan Keselamatan Kerja** Occupational Health and Safety	8	**Manajemen Rantai Pasokan** Supply Chain Management
4	**Kesehatan dan Keselamatan Pelanggan** Customer Health and Safety	9	**Emisi** Emissions
5	**Keamanan Produk dan Obat** Product and Drug Safety	10	**Akses terhadap Obat** Access to Medicines

Matriks Materialitas
Materiality Matrix



Batasan Topik [GRI 3-2] [ACGS-B.1.1]

Topik material beserta batasan yang relevan bagi Perseroan disajikan dalam tabel berikut.

Topic Boundaries [GRI 3-2] [ACGS-B.1.1]

Material topics along with the relevant boundaries for the Company are presented in the following table.

Topik Material Material Topic	Topik GRI GRI Topic		Perseroan Company	Pelanggan Customers	Pemasok/ Prinsipal Suppliers/ Principals
Bahan Kemasan Ramah Lingkungan Environmentally Friendly Packaging Materials	GRI 301	Material	✓		✓
Pelatihan dan Pendidikan Training and Education	GRI 404	Pelatihan dan Pendidikan Training and Education	✓		
Kesehatan dan Keselamatan Kerja Occupational Health and Safety	GRI 403	Kesehatan dan Keselamatan Kerja Occupational Health and Safety	✓		
Kesehatan dan Keselamatan Pelanggan Customer Health and Safety	GRI 416	Kesehatan dan Keselamatan Pelanggan Customer Health and Safety	✓	✓	✓
Keamanan Produk dan Obat Product and Drug Safety	GRI 416	Kesehatan dan Keselamatan Pelanggan Customer Health and Safety	✓	✓	✓
	GRI 417	Pemasaran dan Pelabelan Marketing and Labeling	✓	✓	✓
Etika Ethics	GRI 205	Anti-Korupsi Anti-Corruption	✓	✓	
Keragaman dan Peluang yang Sama Diversity and Equal Opportunity	GRI 405	Keanekaragaman dan Peluang Setara Diversity and Equal Opportunity	✓		
Manajemen Rantai Pasokan Supply Chain Management	GRI 308	Penilaian Lingkungan Pemasok Supplier Environmental Assessment	✓		✓
Emisi Emissions	GRI 305	Emisi Emissions	✓		
Akses terhadap Obat Access to Medicines	GRI 3-3	Manajemen Topik Material Management of Material Topics	✓	✓	✓

Keterangan / Description:

✓ **Disebabkan / Caused**
Penyebab dari topik yang memiliki kontrol langsung untuk menghindari atau menanggulangi dampak. / The cause of a topic that has direct control to avoid or mitigate the impact.

✓ **Berkontribusi / Contributed**
Kontributor atas topik, memiliki pengaruh tetapi tidak ada kontrol langsung untuk menghindari atau menanggulangi dampak. / A contributor to the topic, having influence but no direct control to avoid or mitigate the impact.

✓ **Terkait / Related**
Terkait dengan penyebab dan/atau kontributor dari topik karena hubungan bisnis sehingga hanya memiliki pengaruh tidak langsung untuk menghindari atau menanggulangi dampak. / Related to the cause and/or contributor of the topic due to business relationships, thus having only indirect influence to avoid or mitigate the impact.

Pengayaan Pengungkapan Topik Material

Selain mempertahankan topik material yang telah ditetapkan berdasarkan standar GRI, Perseroan juga mempertimbangkan isu-isu keberlanjutan yang relevan secara industri sebagaimana diidentifikasi dalam kerangka *Sustainability Accounting Standards Board* (SASB) untuk industri distribusi layanan kesehatan dan peralatan dan perlengkapan medis. Pertimbangan ini dilakukan untuk memperkaya perspektif pengungkapan guna memastikan keselarasan topik material dengan karakteristik model bisnis dan risiko utama industri, tanpa mengubah metodologi penentuan topik material yang digunakan. Isu-isu relevan secara industri tersebut telah tercermin dalam topik material Perseroan.

Untuk memastikan konsistensi dan keterlacakan, Perseroan memetakan isu-isu SASB yang ditambahkan pada Laporan Terintegrasi tahun 2025 ini terhadap topik material GRI yang telah diukur, termasuk identifikasi area yang tumpang tindih maupun isu yang bersifat tambahan.

Enhancement of Material Topic Disclosure

In addition to maintaining the material topics that have been determined based on the GRI standards, the Company also considers sustainability issues that are industry-relevant as identified in the Sustainability Accounting Standards Board (SASB) framework for the healthcare distributors industry and medical equipment and supplies industry. This consideration is carried out to enrich the disclosure perspective in order to ensure the alignment of material topics with the characteristics of the business model and the key risks of the industry, without changing the methodology used to determine the material topics. These industry-relevant issues are reflected in the Company's material topics.

To ensure consistency and traceability, the Company maps the SASB issues added in this 2025 Integrated Report to the GRI material topics that have been measured, including the identification of overlapping areas as well as additional issues.

Isu Relevan Menurut SASB Issues Relevant According to SASB	**Inti Isu SASB** SASB Issue Core	**Pemetaan ke Topik Material Menurut GRI** Mapping to Material Topics According to GRI	**Status Pemenuhan Menurut Topik Material** Status of Fulfillment According to Material Topics
Emisi GRK: Manajemen Bahan Bakar Armada GHG Emissions: Fleet Fuel Management	Efisiensi transportasi dan BBM untuk menekan biaya dan emisi pada jaringan distribusi. Transportation and fuel efficiency to reduce costs and emissions within the distribution network.	Emisi (GRI 305) Emissions (GRI 305) Energi (GRI 302) Energy (GRI 302)	Tercakup Penuh Fully Covered
Kualitas dan Keamanan Produk Product Quality and Safety	Risiko keselamatan produk, meliputi potensi toksisitas, kesalahan pelabelan, *controlled substances*, serta pemenuhan standar penyimpanan dan *cold chain*. Product safety risks, including potential toxicity, labeling errors, controlled substances, as well as compliance with storage standards and cold chain.	Kesehatan dan Keselamatan Pelanggan (GRI 416) Customer Health and Safety (GRI 416) Keamanan Produk dan Obat (GRI 417) Product and Drug Safety (GRI 417)	Tercakup Penuh Fully Covered
Kesejahteraan Konsumen: Obat Palsu Consumer Welfare: Counterfeit Drugs	Pencegahan obat palsu atau di bawah standar mutu, mencakup penguatan keterlacakan, penelusuran asal-usul produk, serta pengendalian kanal distribusi. Prevention of counterfeit or substandard medicines, including strengthening traceability, tracking product origin, and controlling distribution channels.	Keamanan Produk dan Obat (GRI 416) Product and Drug Safety (GRI 416)	Tercakup Penuh Fully Covered
Desain dan Siklus Hidup Produk: Manajemen Siklus Hidup Produk Product Design and Lifecycle: Product Lifecycle Management	Pengelolaan dampak lingkungan dari produk yang didistribusikan, mencakup pengurangan dan perbaikan kemasan, serta mekanisme pengambilan kembali/pengembalian produk melalui *reverse logistics*. Management of environmental impacts from distributed products, including reduction and improvement of packaging, as well as product take-back/return mechanisms through reverse logistics.	Bahan Kemasan Ramah Lingkungan (GRI 301) Environmentally Friendly Packaging Materials (GRI 301) Limbah (GRI 306) Waste (GRI 306)	Tercakup Penuh Fully Covered
Etika Bisnis Business Ethics	Risiko suap/korupsi, klaim pemasaran palsu, praktik tidak etis yang berdampak denda dan rusaknya reputasi. Risks of bribery/corruption, false marketing claims, and unethical practices that may result in fines and reputational damage.	Etika (GRI 205) Ethics (GRI 205)	Tercakup Penuh Fully Covered

Isu Relevan Menurut SASB Issues Relevant According to SASB	Inti Isu SASB SASB Issue Core	Pemetaan ke Topik Material Menurut GRI Mapping to Material Topics According to GRI	Status Pemenuhan Menurut Topik Material Status of Fulfillment According to Material Topics
Etika Pemasaran Marketing Ethics	Penerapan praktik pemasaran yang etis (*ethical marketing*), termasuk kepatuhan terhadap Kode Etik dalam promosi produk, khususnya terkait larangan promosi penggunaan di luar indikasi (*off-label use*), serta penyampaian informasi produk yang akurat, seimbang, dan tidak menyesatkan. Implementation of ethical marketing practices, including compliance with the Code of Conduct in product promotion, particularly regarding the prohibition of promoting off-label use, as well as the delivery of accurate, balanced, and non-misleading product information.	Pemasaran dan Pelabelan (GRI 417) Marketing and Labeling (GRI 417)	Tercakup Penuh Fully Covered
Manajemen Rantai Pasok Supply Chain Management	Upaya menjaga keterlacakan (*traceability*) dalam rantai distribusi, termasuk penelusuran asal-usul produk, pengendalian distribusi, serta penerapan sistem pemantauan untuk memastikan integritas dan keamanan produk hingga ke pelanggan akhir. Efforts to maintain traceability in the distribution chain, including tracing product origins, distribution control, and the implementation of monitoring systems to ensure product integrity and safety up to the end customer.	Kesehatan dan Keselamatan Pelanggan (GRI 416) Customer Health and Safety (GRI 416)	Tercakup Penuh Fully Covered
		Penilaian Pemasok (GRI 308/414) Supplier Assessment (GRI 308/414)	Tercakup Penuh Fully Covered

Ruang Lingkup dan Batasan Pengungkapan Data Laporan Terintegrasi [GRI 2-2] [IR-3F] [IR-3G]

Pada tahun pelaporan 2024, Perseroan menerbitkan Laporan Tahunan dan Laporan Keberlanjutan sebagai 2 dokumen yang terpisah. Laporan Tahunan memuat informasi mengenai kinerja bisnis dan tata kelola Perseroan, sementara Laporan Keberlanjutan menyajikan kinerja lingkungan, sosial, dan tata kelola (LST) secara lebih mendalam.

Memasuki tahun 2025, Perseroan memulai langkah pengintegrasian Laporan Tahunan dan Laporan Keberlanjutan ke dalam satu Laporan Terintegrasi. Langkah ini dilakukan sebagai bagian dari penyempurnaan pelaporan untuk menghadirkan informasi yang lebih komprehensif, konsisten, dan mudah dipahami, serta untuk memperkuat transparansi atas kinerja keuangan, operasional, dan keberlanjutan dalam 1 dokumen yang terpadu.

Scope and Boundaries of Data Disclosure in the Integrated Report [GRI 2-2] [IR-3F] [IR-3G]

In the 2024 reporting year, the Company published the Annual Report and Sustainability Report as 2 separate documents. The Annual Report contained information regarding the Company's business performance and corporate governance, while the Sustainability Report presented environmental, social, and governance (ESG) performance in greater depth.

Entering 2025, the Company began integrating the Annual Report and Sustainability Report into a single Integrated Report. This step was carried out as part of reporting enhancement to present information that is more comprehensive, consistent, and easy to understand, as well as to strengthen transparency regarding financial, operational, and sustainability performance within 1 integrated document.

Sejalan dengan penerapan pendekatan pelaporan terintegrasi tersebut, Perseroan menegaskan ruang lingkup dan batasan pengungkapan data keberlanjutan yang mencerminkan kontribusi seluruh Entitas Anak. Penetapan ruang lingkup dan batasan ini bertujuan untuk memberikan gambaran yang lebih utuh dan proporsional mengenai kinerja keberlanjutan Perseroan secara konsolidasian, sebagaimana disajikan dalam tabel berikut.

In line with the implementation of this integrated reporting approach, the Company confirms the scope and boundaries of sustainability data disclosure that reflect the contributions of all Subsidiaries. The determination of this scope and boundary aims to provide a more comprehensive and proportional overview of the Company's consolidated sustainability performance, as presented in the following table.

Pengungkapan Data **Data Disclosure**	**Entitas Anak** **Subsidiaries**
Pengelolaan Energi Energy Management	PT Medela Potentia (**PT MP**), PT Anugrah Argon Medica (**PT AAM**), PT Djembatan Dua ("**PT DD**"), PT Deca Metric Medica (**PT DMM**), dan PT Karsa Inti Tuju Askara (**PT KITA**) PT Medela Potentia (**PT MP**), PT Anugrah Argon Medica (**PT AAM**), PT Djembatan Dua ("**PT DD**"), PT Deca Metric Medica (**PT DMM**), and PT Karsa Inti Tuju Askara (**PT KITA**)
Pengelolaan Limbah Waste Management	Limbah B3 : PT Anugrah Argon Medica (**PT AAM**) dan PT Deca Metric Medica (**PT DMM**) Hazardous Waste : PT Anugrah Argon Medica (**PT AAM**) and PT Deca Metric Medica (**PT DMM**) Limbah Non-B3 : PT Anugrah Argon Medica (**PT AAM**) Non-Hazardous Waste : PT Anugrah Argon Medica (**PT AAM**)
Pengelolaan Perubahan Iklim Climate Change Management	PT Medela Potentia (**PT MP**), PT Anugrah Argon Medica (**PT AAM**), PT Djembatan Dua (**PT DD**), PT Deca Metric Medica (**PT DMM**), dan PT Karsa Inti Tuju Askara (**PT KITA**) PT Medela Potentia (**PT MP**), PT Anugrah Argon Medica (**PT AAM**), PT Djembatan Dua (**PT DD**), PT Deca Metric Medica (**PT DMM**), and PT Karsa Inti Tuju Askara (**PT KITA**)
Pengelolaan Air dan Efluen Water and Effluent Management	PT Anugrah Argon Medica (**PT AAM**) dan PT Deca Metric Medica (**PT DMM**) PT Anugrah Argon Medica (**PT AAM**) and PT Deca Metric Medica (**PT DMM**)

Catatan / Note:
Data kinerja lingkungan untuk pengelolaan air dan limbah dilaporkan untuk entitas anak yang diidentifikasi memiliki jejak operasional yang material. Saat ini mencakup PT Anugrah Argon Medica ("**PT AAM**") dan PT Deca Metric Medica ("**PT DMM**"), yang mewakili sebagian besar infrastruktur fisik Grup, termasuk seluruh pusat distribusi, kantor perwakilan, dan fasilitas manufaktur
Environmental performance data for water and waste management is reported for subsidiaries identified as having a material operational footprint. This currently includes PT Anugrah Argon Medica ("**PT AAM**") and PT Deca Metric Medica ("**PT DMM**"), which represent the vast majority of the Group's physical infrastructure, including all distribution centers, representative offices and manufacturing facility.

Strategi Keberlanjutan [GRI 2-22, 2-23] [POJK A.1] [IR-4E]
Sustainability Strategy

Lanskap layanan kesehatan global ditandai oleh meningkatnya tuntutan akan transparansi, ketahanan, dan praktik etis, khususnya di pasar negara berkembang yang menghadapi tantangan infrastruktur serta dinamika perkembangan regulasi. Dalam konteks tersebut, PT Medela Potentia Tbk (selanjutnya disebut "Perseroan" atau "MDLA") berperan sebagai salah satu penggerak penting dalam ekosistem layanan kesehatan di Indonesia melalui kegiatan distribusi, manufaktur, serta agregasi digital produk farmasi dan alat kesehatan yang menjangkau wilayah kepulauan yang luas dan kompleks. Peran strategis ini menuntut Perseroan untuk memastikan bahwa setiap aktivitas operasional tidak hanya berorientasi pada kinerja bisnis, tetapi juga selaras dengan prinsip transparansi, ketahanan rantai pasok, serta praktik usaha yang bertanggung jawab.

The landscape of global healthcare services is marked by increasing demands for transparency, resilience, and ethical practices, particularly in emerging markets that face challenges from infrastructure and evolving regulatory dynamics. In this context, PT Medela Potentia Tbk (hereinafter referred to as the "Company" or "MDLA") has a role as one of Indonesia leading driver of healthcare services ecosystem through its distribution and manufacturing activities, as well as digital aggregation of pharmaceuticals and medical devices across the country's vast and complex archipelagic areas. This strategic role requires the Company to ensure that all of its operational activities are not only focused on business performance, but also align with the principles of transparency, supply chain resilience, and responsible business practices.

Perseroan merumuskan strategi keberlanjutan melalui proses kolaboratif yang melibatkan berbagai tim lintas divisi. Setiap unit memberikan perspektif terkait tantangan operasional, peluang pengembangan, serta isu-isu keberlanjutan yang relevan dengan aktivitas bisnis Perseroan. Melalui diskusi yang terstruktur, strategi yang dirumuskan diselaraskan dengan visi dan nilai Perseroan serta dirancang agar dapat diimplementasikan secara efektif di seluruh lini bisnis.

Untuk memastikan relevansi dan kesesuaiannya dengan standar industri, Perseroan melibatkan pihak eksternal dalam proses validasi strategi keberlanjutan. Keterlibatan pihak ketiga ini bertujuan memastikan bahwa arah strategi Perseroan sejalan dengan regulasi yang berlaku, praktik terbaik, serta tren keberlanjutan global di sektor distribusi dan layanan kesehatan. Strategi keberlanjutan tersebut selanjutnya menjadi acuan dalam pengembangan kebijakan dan praktik operasional, termasuk pada aspek penguatan tata kelola, efisiensi energi, pengurangan emisi, peningkatan mutu layanan kesehatan, serta kontribusi sosial melalui peningkatan kesejahteraan karyawan dan pelibatan pemangku kepentingan.

Berdasarkan hasil analisis dan proses validasi tersebut, Perseroan menetapkan strategi keberlanjutan yang mencakup 4 pilar utama. Pada aspek tata kelola, Perseroan berfokus pada penguatan penerapan *governance, risk, and compliance* (GRC) guna memastikan operasional yang transparan dan akuntabel. Selain itu, Perseroan memastikan keamanan dan kualitas produk melalui pengawasan mutu, sistem pelacakan distribusi, serta penerapan prosedur penyimpanan yang sesuai dengan standar yang berlaku. Dari sisi lingkungan, Perseroan mendorong pengurangan emisi melalui perbaikan proses distribusi dan peningkatan efisiensi fasilitas, mengintegrasikan risiko iklim dan pengelolaan limbah B3 dan Non-B3 yang bertanggung jawab. Pada aspek sosial, Perseroan menitikberatkan peningkatan kompetensi, kesejahteraan, dan keselamatan karyawan, serta budaya kesetaraan dan inklusif sebagai fondasi dalam mendukung mutu layanan. Sementara itu, dalam aspek layanan kesehatan, Perseroan mengambil langkah melalui produk dan layanannya untuk meningkatkan kesehatan dan kualitas hidup serta memperluas akses yang terjangkau guna menjangkau lebih banyak masyarakat.

Untuk memastikan konsistensi implementasi strategi keberlanjutan di seluruh lini bisnis, Perseroan melakukan sosialisasi kepada manajemen dan pimpinan unit kerja guna menyelaraskan pemahaman dan komitmen. Perseroan juga menetapkan indikator kinerja utama (*key performance indicators*/KPI) terkait keberlanjutan yang disesuaikan dengan fungsi dan peran masing-masing unit kerja. Penetapan KPI ini menjadi dasar dalam mengukur efektivitas implementasi strategi serta memastikan keterkaitannya dengan kinerja operasional Perseroan secara keseluruhan.

Pencapaian KPI tersebut dimonitor dan dievaluasi secara berkala melalui mekanisme *Balanced Scorecard* sebagai bagian dari pengelolaan kinerja Perseroan. Dalam proses pengukuran tersebut, Perseroan menerapkan sistem penilaian berbasis *Traffic Light* yang

The Company formulates its sustainability strategy through a collaborative process involving various cross-divisional teams. Each unit provides perspectives related to operational challenges, development opportunities, and sustainability issues relevant to the Company's business activities. Through structured discussions, the formulated strategy is aligned with the Company's vision and values and designed to be effectively implemented across all business lines.

To ensure its relevance and alignment with industry standards, the Company involves external parties in the validation process of the sustainability strategy. The involvement of these third parties aims to ensure that the Company's strategic direction is aligned with applicable regulations, best practices, and global sustainability trends in the healthcare distribution and services sector. The sustainability strategy subsequently serves as a reference for the development of policies and operational practices, including aspects of strengthening governance, energy efficiency, emissions reduction, improvement of healthcare service quality, and social contributions through the enhancement of employee welfare and stakeholder engagement.

Based on the results of the analysis and validation process, the Company establishes a sustainability strategy that covers 4 main pillars. In the governance aspect, the Company focuses on strengthening the implementation of governance, risk, and compliance (GRC) to ensure transparent and accountable operations. On top of that, the Company ensures product safety and quality through quality control, distribution tracking systems, and the implementation of storage procedures in accordance with applicable standards. From the environmental perspective, the Company promotes emission reduction through improved distribution processes and increased facility efficiency, integrating climate-related risks and responsible management of hazardous and non-hazardous waste. In the social aspect, the Company emphasizes improving employee competency, welfare, safety, and equitable and inclusive culture as the foundation for supporting service quality. Meanwhile, in the healthcare service aspect, the Company takes action through their products and services to improve health and quality of life and expand affordable access to reach more people.

In ensuring consistent implementation of the sustainability strategy across all business lines, the Company conducts internal dissemination for the management and heads of work unit to align both understanding and commitment. The Company also established sustainability-related key performance indicators (KPI), adjusted to the respective functions and roles of the work unit. The establishment of this KPI serve as basis to measure the effectiveness of strategy implementation, and ensuring alignment with the Company's overall operational performance.

The achievement of the KPI is periodically monitored and evaluated through the Balanced Scorecard mechanism as part of the Company's performance management. In this process, the Company applies a Traffic Light-based assessment system

mengklasifikasikan tingkat pencapaian terhadap target ke dalam beberapa kategori. Kategori tertinggi (hijau) merepresentasikan pencapaian di atas 95% dari target tahunan yang telah ditetapkan, sehingga memberikan gambaran yang jelas dan terukur mengenai tingkat keberhasilan implementasi setiap inisiatif strategis.

Sejalan dengan pendekatan tersebut, Perseroan menetapkan target dan metrik lingkungan, sosial, dan tata kelola (LST) secara spesifik untuk setiap inisiatif strategis dan memantau realisasinya dari tahun ke tahun. Pemantauan ini dilakukan melalui perbandingan antara target dan capaian kinerja pada masing-masing periode pelaporan, sehingga memungkinkan Perseroan untuk mengidentifikasi area yang telah mencapai target maupun yang masih memerlukan peningkatan.

Tabel berikut menyajikan ringkasan strategi, target dan metrik tahunan, serta capaian kinerja Perseroan untuk tahun 2024 dan 2025, termasuk tingkat pencapaian terhadap target dalam bentuk persentase yang selaras dengan sistem penilaian *Traffic Light* yang diterapkan. Penyajian ini dimaksudkan untuk memberikan transparansi atas progres pelaksanaan strategi keberlanjutan sekaligus menjadi dasar evaluasi berkelanjutan dalam mendukung penciptaan nilai jangka panjang. [ACGS-B.1.4, B.1.5]

that classifies performance achievement against targets into several categories. The highest category (green) represents achievement of more than 95% of the established annual target, thereby providing a clear and measurable view of the success level of each strategic initiative.

Following this approach, the Company also establishes specific environmental, social, and governance (ESG) targets and metrics for each strategic initiative and monitors the realization year-to-year. This monitoring is done through comparison between targets and performance achievement in each reporting period, enabling the Company to identify areas meeting targets as well as those requiring improvement.

The following table presents a summary of the Company's strategies, targets and annual metrics, as well as performance achievements in 2024 and 2025, including level of achievement against targets as percentages in line with Traffic Light assessment system used. This presentation is aimed to provide transparency on the progress of sustainability strategy implementation, also serving as a basis for continuous evaluation in supporting long-term value creation. [ACGS-B.1.4, B.1.5]

Strategi Strategy	**Target dan Metrik (Tahunan)** Targets and Metrics (Annual)	**Target 2024**	**Target 2025**	**Pencapaian 2024 vs Target 2024** Achievement vs Target	**Pencapaian 2025 vs Target 2025** Achievement vs Target
Lingkungan Environment					
Mengurangi emisi gas rumah kaca secara bertahap guna mencapai *net zero emissions* dalam operasional Perseroan pada tahun 2050 (10 tahun lebih cepat dibandingkan target Indonesia) Reduce greenhouse gas emissions gradually in order achieve net-zero emissions in our operations by 2050 (10 years earlier than Indonesia's target)	Mengurangi emisi GRK *Scope* 1 dan 2 secara konsisten minimal 10% per unit penjualan setiap tahun dalam operasional langsung berdasarkan *baseline* tahun 2023 Consistently reduce Scope 1 & 2 greenhouse gas emissions minimum 10% per unit of sales in our direct (manufacturing/ distribution) operations every year from a 2023 baseline	Penurunan intensitas emisi sebesar 10% dari *baseline* tahun 2023 10% reduction vs 2023 baseline	**Penurunan intensitas emisi sebesar 19% dari *baseline* tahun 2023** **19% reduction vs 2023 baseline**	35,3%	97,8%
Mencapai nol limbah non-B3 yang dibuang ke tempat pembuangan akhir di pabrik dan fasilitas Perseroan, memperoleh pangsa pasar yang signifikan untuk *green pharmacy*[1], serta meminimalkan risiko pencemaran lingkungan yang berasal dari bahan aktif farmasi Achieve zero non-hazardous waste to landfill in our factories and premises, gain sizeable market share for green pharmacy[1] and minimize the risk of environmental contamination with active pharmaceuticals ingredients	Mengalihkan 100% limbah non-B3 dari tempat pembuangan akhir pada tahun 2030 Divert 100% non-hazardous waste from landfill by 2030	10%	**25%**	10,0%	212,0%
	Mematuhi secara ketat pedoman pembuangan produk farmasi yang aman (termasuk pelaporan) Adhere rigorously to the guidelines for safe disposal of pharmaceuticals (including reporting)	Tidak ada temuan dari Unit Audit Internal No finding from Internal Audit	**Tidak ada temuan dari Unit Audit Internal** **No finding from Internal Audit**	100,0%	100,0%

Strategi Strategy	Target dan Metrik (Tahunan) Targets and Metrics (Annual)	Target 2024	Target 2025	Pencapaian 2024 vs Target 2024 Achievement vs Target	Pencapaian 2025 vs Target 2025 Achievement vs Target
Sosial Social					
Melaksanakan pelibatan masyarakat lokal, penilaian dampak, dan/atau program pengembangan yang disesuaikan dengan kebutuhan masyarakat setempat Implement local community engagement, impact assessments, and/or development programs based on local communities' needs	Menjangkau 100.000 penerima manfaat hingga 2030 (akumulatif) Touch 100,000 people's life by 2030 (accumulated)	10.000	25.000	766,8%	462,4%
Memperkuat pasokan bahan dan jasa melalui pemberdayaan masyarakat, seperti petani dan UMKM Strengthen the supply of materials and services through community empowerment, such as farmers and SMEs	Porsi belanja indirect dari petani dan UMKM mencapai 4% hingga 2030 Achieve 4% of our total indirect spend from farmers and SMEs by 2030	2,50%	2,75%	408,8%	112,7%
Mewujudkan budaya yang adil dan inklusif melalui penerapan manajemen sumber daya manusia berbasis kompetensi secara konsisten dalam praktik dan kebijakan Perseroan Achieve an equitable and inclusive culture by consistently implementing competency-based human resource management in our practices and policies	Mencapai 40% kepemimpinan wanita (level manajer ke atas; PC ≥53) pada tahun 2030 Attain 40% women leadership (manager & above; PC ≥53) by 2030	33,10%	33,70%	93,7%	95,8%
	Mengakui kontribusi dan perspektif unik dari individu penyandang disabilitas sebesar 1,5% dalam tenaga kerja Perseroan pada tahun 2028 serta mempertahankan proporsi tersebut hingga tahun 2030 Recognize unique contributions and perspectives from 1.5% individuals with disabilities in our workforce by 2028 and maintain 1.5% up to 2030	0,80%	1,00%	87,6%	103,6%
Menarik, mempertahankan, serta melakukan *reskilling* dan *upskilling* karyawan melalui penerapan praktik kerja yang relevan dengan masa depan serta penguatan kompetensi esensial Attract, retain and reskill or upskill our employees with future-relevant working practices and essential competencies	Menurunkan tingkat pengunduran diri sukarela tahunan menjadi 12% melalui peningkatan keterikatan karyawan serta penerapan dan penyesuaian praktik kerja fleksibel terbaik hingga tahun 2030 Reduce annual voluntary turnover rate to 12% by increasing employee engagement and by adopting & adapting to flexible working best practices by 2030	15,0%	14,5%	117,7%	124,8%
	Melakukan *reskilling* atau *upskilling* terhadap kompetensi esensial baru dengan rata-rata 2 jam pembelajaran per karyawan per tahun (di luar pelatihan rutin) pada tahun 2026 dan mempertahankannya hingga tahun 2030 Reskill or upskill new essential competencies with average 2 learning hours/employee/year (on top of regular training) by 2026 and maintain up to 2030	-	1,5	Activity starts in 2025	100,0%

Strategi Strategy	Target dan Metrik (Tahunan) Targets and Metrics (Annual)	Target 2024	Target 2025	Pencapaian 2024 vs Target 2024 Achievement vs Target	Pencapaian 2025 vs Target 2025 Achievement vs Target
Mendorong kesehatan, keselamatan, dan kesejahteraan karyawan Promote health, safety and wellbeing of our employees	Mencapai skor *Dexan Experience Survey* lebih dari 3,3 dari skala 4 (setiap 2 tahun) Achieve Dexan Experience Survey score >3.3 out of 4 (every 2 years)	3,28	-	100,0%	Activity starts in 2026
Tata Kelola Governance					
Menjaga ketertelusuran produk di seluruh rantai pasok, mencegah produk palsu, serta melindungi keamanan data Maintain traceability of our products throughout the supply chain, prevent falsified products and safeguard data security	Menerapkan Manajemen Risiko Mutu, termasuk penggunaan kode QR dan fitur keamanan, untuk seluruh produk yang diproduksi sendiri pada tahun 2030 Implement Quality Risk Management, including QR code and security features, for all own-manufactured products by 2030	10%	25%	109,0%	292,0%
	Membentuk fungsi Perlindungan Data Pribadi pada tahun 2025 serta menyelesaikan tahapan utama dalam mencapai kepatuhan penuh terhadap Undang-Undang Perlindungan Data Pribadi (UU PDP) Set up Personal Data Protection Office by 2025 and complete major milestones in achieving full compliance with the UU PDP	-	Unit terbentuk dan *milestone* utama tercapai Office set up and major milestones completed	Activity starts in 2025	100,0%
Senantiasa berupaya untuk mematuhi peraturan, menerapkan tata kelola perusahaan yang baik, serta praktik manajemen risiko guna mendukung kepentingan jangka panjang para pemangku kepentingan Always strive to comply with regulations, corporate governance, and risk management practices to promote the long term interests of our stakeholders	Seluruh karyawan wajib mengikuti pelatihan Kode Etik yang relevan dengan bidang pekerjaannya (misalnya *Research & Development*, *Clinical Research*, *Pharmacovigilance*, dan *Marketing*[2]) All employees must undergo code of conduct training relevant to their work (i.e. Research & Development, Clinical Research, Pharmacovigilance, and Marketing[2])	100%	100%	87,8%	96,0%
	Perseroan menjunjung tinggi prinsip-prinsip tata kelola perusahaan yang baik (*good corporate governance*/GCG), yaitu Transparansi, Akuntabilitas, Tanggung Jawab, Independensi, dan Kewajaran The Company upholds the principles of GCG: Transparency, Accountability, Responsibility, Independence and Fairness	Skor Penerapan yang Baik berdasarkan Unit Audit Internal Good Implementation Score from Internal Audit	Skor Penerapan yang Baik berdasarkan Unit Audit Internal Good Implementation Score from Internal Audit	96,0%	112,0%
Kesehatan Health					
Mengambil langkah melalui produk dan layanan Perseroan untuk meningkatkan kesehatan dan kualitas hidup serta menjangkau lebih banyak masyarakat Take action through our products and services to improve health and quality of life and reach more people	Menjaga ketersediaan berkelanjutan terapi insulin dengan memenuhi setidaknya 45% kebutuhan nasional dalam unit dosis[3] di Indonesia hingga tahun 2030 Maintain the continued availability of insulin treatments by meeting at least 45% of the national need for dosage units[3] in Indonesia until 2030	≥45%	≥45%	100,3%	97,8%

Strategi Strategy	Target dan Metrik (Tahunan) Targets and Metrics (Annual)	Target 2024	Target 2025	Pencapaian 2024 vs Target 2024 Achievement vs Target	Pencapaian 2025 vs Target 2025 Achievement vs Target
Memperluas akses yang terjangkau terhadap obat-obatan berkualitas Perseroan (termasuk berbasis bahan alami dan biologis), suplemen, alat kesehatan, serta layanan kesehatan, sekaligus melindungi masyarakat dari beban penyakit menular dan tidak menular Expand affordable access to our quality medicines (including natural-based and biologics), supplements, medical devices and health care services, and protect people from the burden of communicable and non-communicable diseases	Mendistribusikan produk ke ≥85% Fasilitas Pelayanan Kefarmasian[4] di Indonesia pada tahun 2030 Distribute to ≥85% Pharmaceutical Service Facilities[4] in Indonesia by 2030	75%	77%	103,4%	102,2%
	Mendistribusikan kepada pelanggan dengan tingkat pemenuhan pesanan ≥97% untuk program Jaminan Kesehatan Nasional (JKN) di Indonesia pada tahun 2030 Distribute to customers with order fulfilment ≥97% for Indonesia's National Health Insurance (JKN) by 2030	94,0%	94,5%	99,8%	103,8%

Keterangan / Description:

<=80%	81-85%	86-95%	>95%
Score 1	Score 2	Score 3	Score 4

[1] *Green pharmacy* adalah produksi dan pembuangan produk farmasi yang ramah lingkungan. / Green pharmacy is an eco-friendly production and disposal of pharmaceutical products.
[2] Kode etik GP Farmasi, asosiasi perdagangan farmasi Indonesia, dan Gakeslab, asosiasi perusahaan alat kesehatan dan laboratorium resmi di Indonesia. / The code of conduct of GP Farmasi, the Indonesian pharmaceutical trade association, and Gakeslab, the Indonesian association of official medical and laboratory equipment companies.
[3] IQVIA MAT Q3 2025 (unit dosis) untuk insulin dan pangsa pasar dalam unit dosis. / IQVIA MAT Q3 2025 (Dosage Unit) for insulin and related dosage unit share.
[4] Data AAM (Relasi Pernah Beli). / AAM's data (Relations-Ever-Purchased).

Peningkatan Kualitas Strategi Keberlanjutan Tahun 2025

Perseroan telah menjadi salah satu pilar penting dalam ekosistem kesehatan Indonesia melalui peran dalam distribusi, manufaktur, serta agregasi digital produk farmasi dan alat kesehatan di wilayah kepulauan dengan kompleksitas geografis yang tinggi. Karenanya, Perseroan terus meningkatkan kualitas pengelolaan keberlanjutan seiring dengan meningkatnya lanskap kesehatan global, termasuk kebutuhan akan transparansi, ketahanan, dan perilaku etis, khususnya di negara berkembang yang menghadapi tantangan infrastruktur sekaligus perkembangan regulasi.

Enhancement of 2025 Sustainability Strategy Quality

The Company has become one of the important pillars in Indonesia's healthcare ecosystem through its role in distribution, manufacturing, and digital aggregation of pharmaceuticals and medical devices across archipelagic areas with high geographic complexity. Therefore, the Company continues to enhance the quality of its sustainability management in line with evolving global healthcare landscape, including increasing demands for transparency, resilience, and ethical conduct, particularly in emerging markets that face challenges from infrastructure and evolving regulatory dynamics.

Beberapa pengembangan kualitas strategi keberlanjutan yang ditempuh di tahun 2025 ditunjukkan sebagai berikut.

Some of the sustainability strategy quality enhancement applied in 2025 are presented as follows.

TATA KELOLA: Menginstitusikan Integritas dan Pengawasan	GOVERNANCE: Institutionalizing Integrity and Supervision
Kerangka tata kelola Perseroan memastikan bahwa keberlanjutan menjadi mandat inti kepemimpinan.	**The Company's governance framework ensures that sustainability is the core leadership mandate.**
1. Tata Kelola Perusahaan dan Komposisi Organ Perusahaan • Menerapkan pemisahan peran yang jelas antara Direktur Utama dan Komisaris Utama, dengan didukung oleh Komite Audit yang dipimpin secara independen. • Seorang Direktur telah ditetapkan secara khusus untuk melakukan pengawasan risiko, dengan pengalaman kuat dalam manajemen risiko perusahaan. • Dewan Komisaris meningkatkan fungsi terkait nominasi dan remunerasi untuk memastikan keselarasan dengan strategi panjang. • Penetapan target ESG sebagai salah satu KPI Direksi untuk memastikan akuntabilitas pada tingkat pengambilan keputusan tertinggi. **2. Kepemilikan dan Standar Etika** • Sebagai entitas swasta, tanpa keterlibatan pemerintah, Perseroan menerapkan struktur kepemilikan yang transparan dengan 100% hak suara yang setara, tanpa saham dengan klasifikasi ganda (*dual-class shares*) maupun struktur pengendali berlapis (*control pyramids*). • Menegaskan perlindungan hak Pemegang Saham dan mekanisme perlindungan Pemegang Saham minoritas sesuai ketentuan Undang-Undang Perseroan Terbatas dan peraturan Otoritas Jasa Keuangan. • Sosialisasi Kode Etik dan sistem pelaporan secara berkala, diikuti pengembangan sistem pelaporan pelanggaran yang komprehensif. • Menerapkan kebijakan anti-korupsi di seluruh rantai pasok dan menjaga rekam jejak tata kelola yang bersih tanpa kontroversi hukum, regulasi, maupun audit, sebagai bagian dari penguatan kepatuhan etika di sektor kesehatan. **3. Komite Keberlanjutan** Mengoptimalkan peran Komite Keberlanjutan untuk memperkuat pengawasan dan pengelolaan keberlanjutan secara terarah dan terkoordinasi. Peran Komisaris Utama dalam Komite Keberlanjutan mendukung pengawasan aktif serta koordinasi yang efektif antara Dewan Komisaris dan Direksi dalam implementasi strategi ESG.	**1. Corporate Governance and Composition of Company Organs** • Implement clear separation of roles between President Director and President Commissioner, supported by independently-led Audit Committee. • Appointed a Director to specifically responsible for risk supervision, with strong expertise in enterprise risk management. • Enhance Board of Commissioners' function related to nomination and remuneration to ensure alignment with long-term strategy. • Established ESG targets as one of Board of Directors' KPI to ensure accountability at the highest decision-making level. **2. Ownership and Ethical Standards** • As a private entity with zero government involvement, the Company adopts a transparent ownership structure with 100% equal voting rights, without dual-class shares or control pyramids structures. • Affirm protection of Shareholders' rights and minority Shareholder's protection mechanism in line with Limited Liability Company Law and Financial Services Authority regulations. • Disseminates the Code of Conduct and reporting mechanism periodically, accompanied by development of a comprehensive whistleblowing system. • Implement anti-corruption policies across entire supply chain and maintain a clean governance track record, free from legal, regulatory, or audit controversies, as part of strengthening ethical compliance in the healthcare sector. **3. Sustainability Committee** Optimizing the role of Sustainability Committee to strengthen supervision and management of sustainability in a directed and coordinated manner. The President Commissioner's role on the Steering Committee facilitates active supervision and seamless coordination between the Board of Commissioners and Board of Directors in implementing ESG strategy.

STRATEGI KEBERLANJUTAN 2030 DAN EKOSISTEM DIGITAL	2030 SUSTAINABILITY STRATEGY AND DIGITAL ECOSYSTEM
Sesuai dengan tema "*Resilient Growth: Performance with Purpose*", Perseroan mengintegrasikan ESG pada setiap lapisan operasional untuk membangun ketahanan jangka panjang.	**In line with the theme of "Resilient Growth: Performance with Purpose", the Company integrates ESG on every operational layer to build long-term resilience.**
1. Strategi Lingkungan dan Dekarbonisasi • Penetapan target penurunan intensitas emisi guna mencapai *net zero* pada 2050, dengan target penurunan sebesar 52% pada 2030 (*baseline* 2023). • Menggunakan *Marginal Abatement Cost Curve* (MACC) dan inventarisasi emisi GRK untuk mendorong efisiensi. • Meningkatkan inisiatif dekarbonisasi melalui: - Pengoperasian 100 unit sepeda motor listrik (*electric vehicles*/EV) di 15 cabang serta eksplorasi penggunaan truk listrik. - Eksplorasi pemasangan panel surya di Cabang Tangerang, pemasangan lampu LED, serta penggunaan unit pendingin udara dengan teknologi inverter. - Optimasi rute berbasis *machine learning* serta penggunaan refrigeran dengan *Global Warming Potential* (GWP) yang lebih rendah. • Menerapkan *Internal Carbon Tax* untuk mendukung pendanaan inisiatif hijau.	**1. Environmental Strategy and Decarbonization** • Established emission intensity reduction targets to achieve net zero by 2050, with an 52% reduction target by 2030 (2023 baseline). • Using Marginal Abatement Cost Curve (MACC) and GHG emissions inventory to drive efficiency. • Improve decarbonization initiatives by: - Deployment of 100 electric vehicles (EVs) motorcycles across 15 branches and exploring the use of electric truck. - Exploring solar panel installation at Tangerang Branch, installing LED lamps, and the adoption of air conditioning units with inverter technology. - Optimizing distribution routes based on machine learning, and using refrigerant with lower Global Warming Potential (GWP). • Apply Internal Carbon Tax to support green initiatives financing.

2. Strategi Sosial dan Kesehatan

- Mendorong pertumbuhan yang adil berbasis kinerja melalui insentif yang terhubung dengan KPI, evaluasi berbasis digital, serta program pengembangan karier yang terstruktur.
- Aktif mendorong peningkatan representasi perempuan pada penunjukan mendatang untuk memperkuat keberagaman manajemen.
- Sertifikasi ISO 27001 pada platform GoApotik dan KITA sebagai inti ekosistem digital yang menyediakan akses layanan kesehatan yang aman.
- Meningkatkan keterlibatan karyawan melalui *Dexan Experience Survey*, perangkat pelaporan internal, serta pengakuan eksternal melalui HR *Excellence* dan *Stellar Awards*.

2. Social and Health Strategy

- Promote equitable, performance-based growth through KPI-linked incentives, digital-based evaluation, and structured career development program.
- Actively encourage increased female representation in future appointments to strengthen management diversity.
- ISO 27001 certification on GoApotik and KITA platforms as the core of digital ecosystem providing safe access to healthcare services.
- Enhance employee involvement through Dexan Experience Survey, internal reporting tools, and external recognition through HR Excellence and Stellar Awards.

MITIGASI RISIKO: Identifikasi dan Pengelolaan Risiko ESG Material	RISK MITIGATION: Identification and Management of Material ESG Risks
Menggunakan metodologi *Hazard Identification, Risk Assessment, and Determining Control* (HIRADC) untuk memitigasi risiko operasional.	**Utilizing the Hazard Identification, Risk Assessment, and Determining Control (HIRADC) methodology to mitigate operational risks.**

1. Keamanan Produk dan Keselamatan Kimia

- Mempertahankan rekor 4 tahun berturut-turut tanpa *recall* produk maupun kasus produk palsu.
- Seluruh produk disimpan dan diangkut dengan pengendalian suhu *real-time* serta pemantauan GPS.
- Mempertahankan rekor tanpa kontroversi terkait keselamatan kimia.
- Melaksanakan pelatihan wajib mengenai pemasaran etis dan *farmakovigilans* kepada personel yang relevan.

2. Privasi Data dan Keamanan Siber

Platform GoApotik dan KITA mencatat nihil pelanggaran data (*zero data breach*) 2 tahun berturut-turut didukung oleh sertifikasi ISO 27001.

3. Mitigasi Risiko Hukum dan Regulasi

Tidak ada kerugian moneter akibat proses hukum yang terkait dengan keselamatan produk, klaim pemasaran yang menyesatkan, serta tindakan suap atau korupsi.

1. Product Safety and Chemical Security

- Maintaining 4 consecutive years record of zero product recalls or counterfeit product case.
- Ensuring all products are stored and transported with real-time temperature control and GPS monitoring.
- Maintaining a zero-controversy record related to chemical safety.
- Organizing mandatory training on ethical marketing and pharmacovigilance for relevant personnel.

2. Data Privacy and Cybersecurity

GoApotik and KITA platform recorded zero data breach for 2 consecutive years supported by ISO 27001 certification.

3. Legal and Regulatory Risks Mitigation

Zero monetary losses from legal process related to product safety, misleading marketing claim, or acts of bribery or corruption.

TARGET DAN METRIK: Evaluasi Capaian Kinerja secara Berkala	TARGETS AND METRICS: Periodic Evaluation of Performance Achievement
Menggunakan ESG *Standard Metrics* dengan sistem penilaian "*Traffic Light*".	**Utilizing the ESG Standard Metrics in the "Traffic Light" assessment system.**
Pencapaian target tahunan lebih dari 95% atau mencapai skor 4 (Hijau).	Achievement of annual targets of more than 95% or a score of 4 (Green).

Keterangan / Description:

<=80%	81-85%	86-95%	>95%
Score 1	Score 2	Score 3	Score 4

Dekarbonisasi dan Pengelolaan Emisi Gas Rumah Kaca

Decarbonization and Greenhouse Gas Emissions Management

Profil Emisi GRK Perseroan (*Baseline* 2023)

Sebagai bagian dari komitmen terhadap pengelolaan dampak perubahan iklim secara bertanggung jawab, Perseroan telah melakukan inventarisasi emisi gas rumah kaca (GRK) untuk memperoleh pemahaman menyeluruh mengenai profil emisi operasional serta menetapkan tahun dasar (*baseline*) dekarbonisasi. Inventarisasi ini mencakup emisi *Scope* 1, *Scope* 2, dan *Scope* 3 dari seluruh fasilitas operasional Perseroan dan Entitas Anak yang terkait dengan aktivitas distribusi dan layanan kesehatan.

Berdasarkan hasil inventarisasi, total emisi GRK Perseroan pada tahun dasar 2023 tercatat sebesar 16.198 Ton CO_2eq, dengan rincian *Scope* 1 sebesar 1.040 Ton CO_2eq, *Scope* 2 sebesar 9.716 Ton CO_2eq, dan *Scope* 3 sebesar 5.442 Ton CO_2eq. Komposisi tersebut menunjukkan bahwa *Scope* 2 merupakan kontributor terbesar, terutama berasal dari konsumsi listrik pada fasilitas distribusi, gudang *cold chain*, dan peralatan penyimpanan produk kesehatan yang memerlukan pengendalian suhu. Sementara itu, *Scope* 3 memiliki kontribusi signifikan dari aktivitas transportasi dan distribusi oleh mitra logistik pihak ketiga.

Profil emisi ini mencerminkan karakteristik operasional Perseroan yang bergantung pada infrastruktur distribusi berpendingin dan jaringan logistik kesehatan, sehingga strategi dekarbonisasi difokuskan pada efisiensi energi fasilitas, dekarbonisasi operasional, dan peningkatan efisiensi distribusi. Perseroan secara berkala memperbarui inventarisasi emisi dan meningkatkan kualitas data seiring penguatan sistem pengelolaan GRK.

Seiring dengan implementasi strategi tersebut, Perseroan menunjukkan perkembangan yang positif dalam pencapaian target penurunan intensitas emisi GRK. Meskipun volume bisnis meningkat sebesar 26%, Perseroan berhasil menurunkan intensitas emisi GRK sebesar 20% dibandingkan dengan *baseline* tahun 2023. Pencapaian ini didukung oleh berbagai inisiatif strategis, antara lain penggunaan motor distribusi berbasis listrik, optimalisasi muatan armada distribusi, penerapan pencahayaan hemat energi, serta peningkatan kesadaran ESG di seluruh lini operasional.

Perseroan terus memantau perkembangan kinerja emisi secara berkala, baik dari sisi total emisi maupun intensitas emisi terhadap aktivitas operasional, sebagai bagian dari upaya berkelanjutan dalam meningkatkan efisiensi energi dan efektivitas operasional di tengah pertumbuhan bisnis. Informasi lebih lanjut mengenai perkembangan kinerja emisi GRK Perseroan, termasuk

GHG Emissions Profile of the Company (2023 Baseline)

As part of its commitment to responsibly managing the impacts of climate change, the Company has conducted a greenhouse gas (GHG) emissions inventory to obtain a comprehensive understanding of its operational emissions profile and to establish a decarbonization baseline year. This inventory covers Scope 1, Scope 2, and Scope 3 emissions from all operational facilities of the Company and its Subsidiaries related to distribution and healthcare service activities.

Based on the inventory results, the Company's total GHG emissions in the 2023 baseline year were recorded at 16,198 Tons CO_2eq, consisting of Scope 1 emissions of 1,040 Tons CO_2eq, Scope 2 emissions of 9,716 Tons CO_2eq, and Scope 3 emissions of 5,442 tons Tons CO_2eq. This composition indicates that Scope 2 is the largest contributor, primarily originating from electricity consumption at distribution facilities, cold chain warehouses, and healthcare product storage equipment requiring temperature control. Meanwhile, Scope 3 has a significant contribution from transportation and distribution activities carried out by third-party logistics partners.

This emissions profile reflects the Company's operational characteristics that depend on refrigerated distribution infrastructure and healthcare logistics networks, therefore the decarbonization strategy focuses on facility energy efficiency, operational decarbonization, and improved distribution efficiency. The Company periodically updates its emissions inventory and improves data quality in line with the strengthening of the GHG management system.

In line with the implementation of the strategy, the Company has positive progress in achieving its GHG emission intensity reduction targets. Despite the 26% increase in business volume, the Company successfully reduced its GHG emission intensity by 20% compared to the 2023 baseline. This achievement was supported by various strategic initiatives, including the use of electric distribution motorcycles, load optimization of distribution fleet, implementation of energy-efficient lighting, and enhanced ESG awareness across all operational lines.

The Company continues monitoring emissions performance on a regular basis, both in terms of total emissions and emissions intensity to its operational activities, as part of its ongoing efforts of improving energy efficiency and operational effectiveness amidst business growth. Further information on the Company's GHG emissions performance, and comparison between

perbandingan antara tahun dasar dan periode pelaporan terkini, disajikan pada tabel berikut.

the baseline year and latest reporting period, is presented in the following table.

GHG Emissions Intensity
(Ton CO_2eq /Mega Unit)
-20%

Business Volume
+26%

GHG Emissions Scope 2
+3%

GHG Emissions Scope 1
-1%

GHG Emissions Scope 3
-3%

GHG Emissions (in Ton CO_2eq) YEAR: 2023-2025

Category	2023 (Baseline)	2024	2025	2025 vs 2023
Scope 1	1.040	1.120	1.028	-1%
Scope 2	9.716	10.731	10.006	+3%
Scope 3	5.442	4.977	5.296	-3%
Total	16.198	16.827	16.330	
Total Pcs (in mega unit)	4.745	5.419	5.979	+26%
Emissions Intensity Scope 1, 2 and 3 (ton CO_2e/mega unit)	3,41	3,10	2,73	-20%
Movement vs 2023	-	-9%	-20%	

Sumber Emisi	Emission Sources
Inventarisasi GRK Perseroan secara komprehensif mencakup seluruh sumber emisi material di 5 fasilitas operasional, yaitu MP, AAM, DD, DMM, dan KITA. ***Scope 1*** : Genset, armada yang dikelola, dan refrigeran. ***Scope 2*** : Listrik yang dibeli. Pada tahun 2025, Perseroan menambahkan Kantor Perwakilan ke dalam batas operasional AAM. ***Scope 3*** : Transportasi dan distribusi hulu.	The Company's GHG inventory comprehensively covers all material emission sources at 5 operational facilities, namely MP, AAM, DD, DMM, and KITA. **Scope 1** : Generators, managed fleet, and refrigerants. **Scope 2** : Purchased electricity. In 2025, the Company added Representative Offices into AAM's operational line. **Scope 3** : Upstream transportation and distribution.

Pendekatan Dekarbonisasi Berbasis MACC

Perseroan mengembangkan strategi dekarbonisasi secara bertahap sebagai bagian dari upaya menjaga keberlanjutan operasional jangka panjang dan meningkatkan efisiensi sumber daya. Dalam menyusun prioritas inisiatif penurunan emisi, Perseroan menggunakan pendekatan *marginal abatement cost curve* (MACC) untuk mengidentifikasi dan mengevaluasi opsi mitigasi emisi berdasarkan potensi reduksi serta efektivitas biaya, sekaligus menjadi kerangka strategis dalam menentukan prioritas investasi dekarbonisasi secara sistematis.

MACC-Based Decarbonization Approach

The Company develops its decarbonization strategy gradually as part of its efforts to maintain long-term operational sustainability and improve resource efficiency. In preparing the priorities of emission reduction initiatives, the Company utilizes marginal abatement cost curve (MACC) approach to identify and evaluate emissions mitigation options based on reduction potential and cost-effectiveness, while also serves as a strategic framework in prioritizing decarbonization investments in a systematic manner.

Kajian MACC Perseroan menunjukkan bahwa peluang penurunan emisi terbesar berasal dari transformasi energi fasilitas dan peningkatan efisiensi operasional distribusi. Inisiatif berbiaya rendah dan berdampak langsung diprioritaskan sebagai tahap awal, seperti optimalisasi rute distribusi berbasis digital, efisiensi armada, serta peningkatan efisiensi energi fasilitas. Pendekatan ini memungkinkan Perseroan untuk memperoleh manfaat pengurangan emisi sekaligus efisiensi biaya operasional sebelum melanjutkan ke implementasi teknologi yang lebih intensif modal, sehingga menjaga keseimbangan antara keberlanjutan finansial dan pencapaian target penurunan emisi.

Hasil analisis MACC juga menunjukkan adanya diferensiasi antara inisiatif yang memberikan efisiensi biaya langsung (*cost-saving opportunities*) dan inisiatif yang memerlukan investasi modal yang lebih besar (*strategic capital investments*). Inisiatif seperti optimalisasi distribusi berbasis *artificial intelligence* (AI), program *eco-driving*, serta peningkatan efisiensi energi terbukti mampu memberikan pengurangan emisi sekaligus penghematan biaya operasional. Sementara itu, inisiatif seperti elektrifikasi armada mobil/truk, penggunaan refrigeran rendah emisi, serta peningkatan teknologi pendingin dan fasilitas memerlukan investasi yang lebih besar, namun memiliki potensi reduksi emisi jangka panjang yang signifikan.

Ruang lingkup kajian MACC mencakup inisiatif pada *Scope* 1, *Scope* 2, dan *Scope* 3, termasuk efisiensi energi fasilitas, pemanfaatan energi surya, elektrifikasi kendaraan operasional, optimalisasi distribusi berbasis AI, transisi teknologi pendingin rendah emisi, serta kolaborasi dengan mitra logistik. Kajian ini menjadi dasar dalam penyusunan peta jalan dekarbonisasi Perseroan hingga tahun 2030 dan akan ditinjau secara berkala seiring dengan perkembangan teknologi dan kebijakan perubahan iklim.

Sejalan dengan penguatan pengelolaan emisi berbasis biaya karbon, pada tahun 2025 Perseroan mulai menerapkan mekanisme *internal carbon pricing* melalui skema *internal carbon tax* sebagai instrumen manajemen karbon operasional. Mekanisme ini digunakan untuk mengintegrasikan pertimbangan biaya emisi dalam evaluasi investasi dan pengambilan keputusan operasional, serta mendorong implementasi inisiatif efisiensi energi dan dekarbonisasi di seluruh unit usaha.

Visual berikut menyajikan MACC Perseroan yang menggambarkan distribusi inisiatif penurunan emisi berdasarkan besaran potensi reduksi emisi dan biaya marginal, sehingga memberikan gambaran prioritas implementasi secara terstruktur dalam mencapai target dekarbonisasi.

The Company's MACC study indicates that the greatest emission reduction opportunities are coming from facility energy transformation and improvements in distribution operational efficiency. Low-cost initiatives with immediate impact are promptly prioritized in initial phase, such as digital-driven route optimization, fleet efficiency, and improvements in facility energy efficiency. This approach enables the Company to benefit from emissions reduction while also gaining operational cost efficiencies before continue to more capital-intensive technologies, thus maintaining a balance between financial sustainability and emission reduction targets.

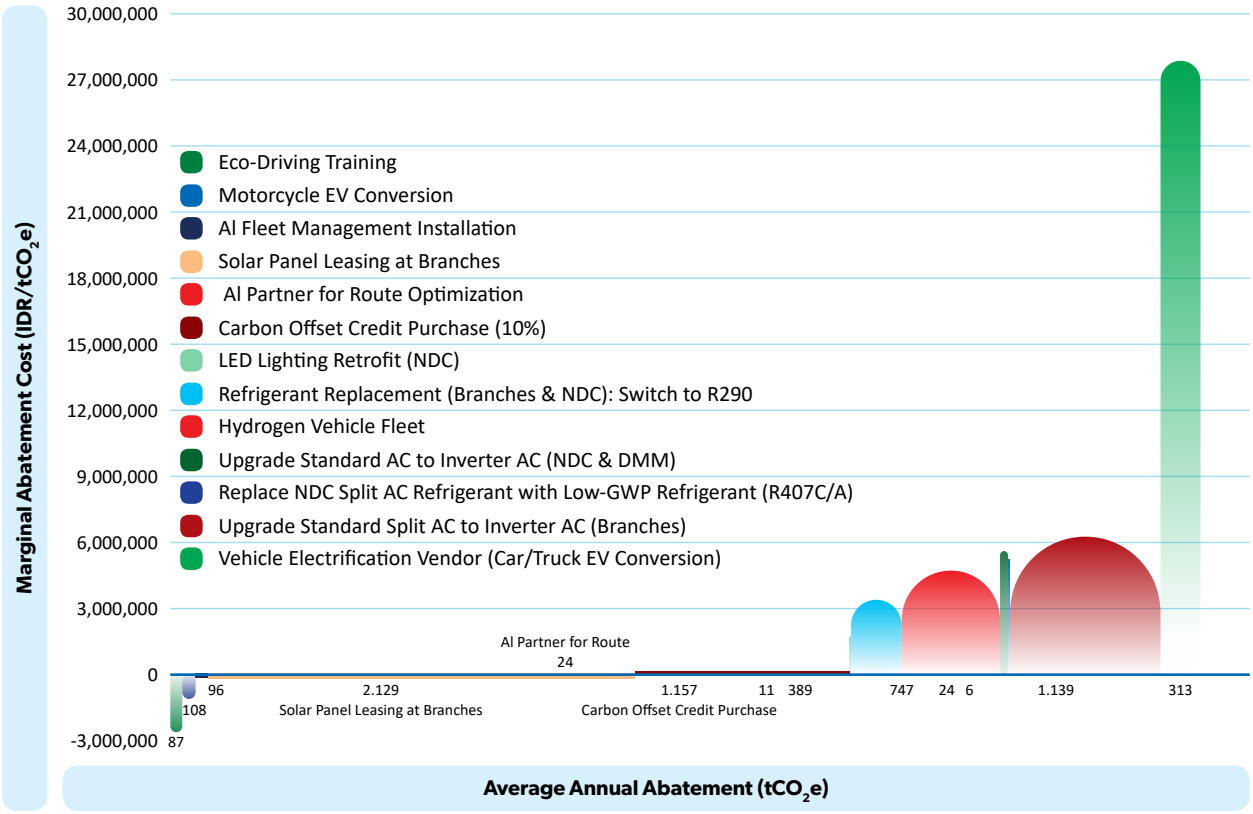
Results of MACC analysis also shows the differentiation between initiatives bringing direct cost saving opportunities and initiatives requiring higher strategic capital investment. Initiatives such as artificial intelligence (AI)-driven distribution optimization, eco-driving program, and energy efficiency improvements are proven to provide both emission reductions and operational cost savings. Meanwhile, initiatives such as car/truck fleet electrification, adoption of low-emission refrigerants, and upgrades of cooling technologies and facilities require higher capital investment but offering significant long-term emission reduction potentials.

The scope of MACC study includes initiatives on Scope 1, Scope 2, and Scope 3, including facility energy efficiency, solar energy utilization, electrification of operational vehicles, artificial intelligent (AI)-driven distribution optimization, transition to low-emission cooling technologies, and logistics partners collaboration. This assessment serves as basis to prepare Company's decarbonization roadmap through 2030 and will be reviewed periodically, in line with the technological advancements and climate change policy.

In line with strengthening emissions management based on carbon cost considerations, in 2025 the Company began implementing an internal carbon pricing mechanism through an internal carbon tax scheme as an operational carbon management instrument. This mechanism is used to integrate emission cost considerations into investment evaluations and operational decision-making, as well as to encourage the implementation of energy efficiency and decarbonization initiatives across all business units.

The following visual presents Company's MACC, illustrating distribution of emission reduction initiatives based on emission reduction potential and marginal cost, thus providing a structured view of implementation priorities in achieving decarbonization targets.

MACC - PT Medela Potentia Tbk



Inisiatif Prioritas Penurunan Emisi

Berdasarkan kajian MACC dan peta jalan dekarbonisasi, Perseroan mengidentifikasi sejumlah inisiatif prioritas yang memiliki potensi penurunan emisi signifikan dan selaras dengan karakteristik operasional distribusi kesehatan. Inisiatif tersebut mencakup optimalisasi distribusi berbasis *AI fleet management* dan praktik *eco-driving*, elektrifikasi kendaraan operasional secara bertahap, transisi refrigeran menuju teknologi dengan *global warming potential* (GWP) lebih rendah, peningkatan efisiensi energi fasilitas melalui adopsi lampu *light emitting diode* (LED) dan *air conditioner* (AC) dengan teknologi *inverter*, serta pemanfaatan energi terbarukan pada fasilitas operasional.

Implementasi awal dari inisiatif tersebut telah mulai dilakukan secara bertahap, antara lain melalui eksplorasi pemanfaatan panel surya pada fasilitas distribusi termasuk studi kelayakan di cabang Tangerang, uji coba kendaraan listrik untuk armada distribusi, serta peningkatan efisiensi energi pada fasilitas operasional melalui modernisasi sistem pencahayaan dan pendingin. Dalam tahap transisi menuju target jangka panjang, Perseroan juga mempertimbangkan penggunaan *carbon offset credit* secara selektif untuk mengimbangi emisi residu yang belum dapat dikurangi secara langsung, khususnya pada aktivitas distribusi dan konsumsi energi yang masih bergantung pada teknologi konvensional.

Priority Emissions Reduction Initiatives

Based on the MACC assessment and decarbonization roadmap, the Company identifies several priority initiatives that have significant emissions reduction potential and align with the operational characteristics of healthcare distribution. These initiatives include AI-based distribution optimization through fleet management and eco-driving practices, gradual electrification of operational vehicles, refrigerant transition toward technologies with lower global warming potential (GWP), improvement of facility energy efficiency through the adoption of light emitting diode (LED) lighting and air conditioners (AC) with inverter technology, and utilization of renewable energy at operational facilities.

Initial implementation of these initiatives has begun gradually, including exploration of solar panel utilization at distribution facilities, including a feasibility study at the Tangerang branch, pilot testing of electric vehicles for distribution fleets, and improvement of energy efficiency at operational facilities through modernization of lighting and cooling systems. During the transition phase toward long-term targets, the Company also considers the selective use of carbon offset credits to compensate for residual emissions that cannot yet be directly reduced, particularly from distribution activities and energy consumption that still rely on conventional technologies.

Peta Jalan Menuju *Net Zero Emission*

Sebagai bagian dari visi jangka panjang, Perseroan menyusun peta jalan dekarbonisasi yang menggambarkan tahapan implementasi inisiatif penurunan emisi menuju target 2030 dan aspirasi *net zero emission* 2050. Peta jalan ini mengintegrasikan hasil inventarisasi GRK, kajian MACC, serta prioritas transformasi operasional Perseroan.

Implementasi peta jalan difokuskan pada beberapa area utama, yaitu penguatan sistem pengelolaan energi dan emisi GRK, dekarbonisasi fasilitas dan armada distribusi, optimalisasi aktivitas logistik berbasis teknologi digital, transisi teknologi pendingin rendah emisi, serta peningkatan pemanfaatan energi terbarukan pada fasilitas operasional.

Peta jalan dekarbonisasi Perseroan disusun sebagai kerangka implementasi bertahap yang adaptif terhadap perkembangan teknologi, kebijakan, dan kondisi operasional. Perseroan menyadari bahwa pencapaian *net zero emission* merupakan proses jangka panjang yang memerlukan evaluasi dan penyesuaian berkelanjutan. Oleh karena itu, *roadmap* dekarbonisasi akan ditinjau secara berkala untuk memastikan keselarasan dengan arah strategis dan kapasitas operasional Perseroan.

Roadmap Toward Net Zero Emissions

As part of its long-term vision, the Company prepares a decarbonization roadmap that illustrates the stages of implementing emissions reduction initiatives toward the 2030 target and the net zero emissions aspiration by 2050. This roadmap integrates the results of the GHG inventory, the MACC assessment, and the Company's operational transformation priorities.

The implementation of the roadmap focuses on several main areas, namely strengthening energy and GHG emissions management systems, decarbonization of facilities and distribution fleets, optimization of logistics activities through digital technologies, transition to low-emission cooling technologies, and increased utilization of renewable energy at operational facilities.

The Company's decarbonization roadmap is prepared as a phased implementation framework that remains adaptive to technological developments, policies, and operational conditions. The Company recognizes that achieving net zero emissions is a long-term process requiring continuous evaluation and adjustment. Therefore, the decarbonization roadmap will be reviewed periodically to ensure alignment with the Company's strategic direction and operational capacity.

Dukungan terhadap Tujuan Pembangunan Berkelanjutan [GRI 2-24]

Support for the Sustainable Development Goals

Perseroan mendukung pencapaian tujuan pembangunan berkelanjutan (TPB) melalui integrasi prinsip keberlanjutan ke dalam strategi bisnis, operasional, dan tata kelola perusahaan. Dukungan tersebut diwujudkan melalui berbagai inisiatif yang selaras dengan pilar lingkungan, sosial, tata kelola, dan kesehatan, serta mendukung penciptaan nilai jangka panjang bagi seluruh pemangku kepentingan.

Pendekatan ini mencerminkan komitmen Perseroan untuk tidak hanya mencapai kinerja ekonomi yang berkelanjutan, tetapi juga berkontribusi terhadap pengelolaan lingkungan yang bertanggung jawab, penguatan kualitas sumber daya manusia, penerapan tata kelola perusahaan yang baik, serta perluasan akses terhadap layanan kesehatan yang berkualitas. Inisiatif-inisiatif tersebut dijalankan secara terukur dan berkelanjutan, sejalan dengan strategi keberlanjutan dan target LST Perseroan.

The Company supports the achievement of the sustainable development goals (SDGs) through the integration of sustainability principles into its business strategy, operations, and corporate governance. This support is realized through various initiatives aligned with the environmental, social, governance, and health pillars, as well as supporting the creation of long-term value for all stakeholders.

This approach reflects the Company's commitment not only to achieving sustainable economic performance, but also to contributing to responsible environmental management, strengthening the quality of human resources, implementing good corporate governance, and expanding access to quality healthcare services. These initiatives are implemented in a measurable and continuous manner, in line with the Company's sustainability strategy and ESG targets.

TPB yang Relevan Relevant SDG	Inisiatif Perseroan Company Initiatives
	Lingkungan Environment
	• Mengurangi limbah operasional melalui penerapan kemasan berbahan *high-density polyethylene* (HDPE) yang dapat didaur ulang dan penggunaan *cooler box* untuk pengiriman produk *Cold Chain* dalam kota; dan • Meningkatkan efisiensi penggunaan sumber daya dalam proses operasional. • Reducing operational waste through the use of recyclable high-density polyethylene (HDPE) packaging and the use of cooler boxes for the delivery of Cold Chain products within the city; and • Improving resource use efficiency in operational processes.
	• Menurunkan emisi armada distribusi melalui pemanfaatan kendaraan listrik; dan • Mengoptimalkan rute distribusi dan konsumsi energi untuk meningkatkan efisiensi operasional. • Reducing emissions from distribution fleets through the use of electric vehicles; and • Optimizing distribution routes and energy consumption to improve operational efficiency.
	• Mengelola penggunaan air secara efisien dalam kegiatan operasional dan fasilitas pendukung; dan • Menerapkan praktik pengelolaan limbah sesuai ketentuan yang berlaku. • Managing water use efficiently in operational activities and supporting facilities; and • Implementing waste management practices in accordance with applicable regulations.
	• Meningkatkan efisiensi konsumsi energi melalui penggunaan peralatan hemat energi; dan • Mendorong pemanfaatan sumber energi yang lebih ramah lingkungan secara bertahap. • Improving energy consumption efficiency through the use of energy-efficient equipment; and • Gradually encouraging the use of more environmentally friendly energy sources.

TPB yang Relevan Relevant SDG	Inisiatif Perseroan Company Initiatives
	Sosial Social
	• Menyediakan layanan distribusi produk kesehatan yang aman, berkualitas, dan tepat waktu; • Menyelenggarakan program kesehatan karyawan, termasuk *medical check-up* dan fasilitas asuransi kesehatan; dan • Menerapkan standar kesehatan dan keselamatan kerja (K3). • Providing safe, high-quality, and timely distribution services for healthcare products; • Implementing employee health programs, including medical check-ups and health insurance facilities; and • Applying occupational health and safety (OHS) standards.
	• Menyelenggarakan pelatihan dan pengembangan kompetensi karyawan secara berkelanjutan untuk mendukung peningkatan kapabilitas, produktivitas, dan kesiapan talenta masa depan; • Mendukung akses pendidikan melalui program beasiswa bagi keluarga karyawan sebagai bagian dari kontribusi sosial Perseroan; dan • Menyediakan program magang, kerja sama dengan institusi pendidikan, serta kegiatan berbagi pengetahuan guna mendukung transisi generasi muda ke dunia kerja. • Conducting continuous employee training and competency development to support the enhancement of capability, productivity, and future talent readiness; • Supporting access to education through scholarship programs for employees' families as part of the Company's social contribution; and • Providing internship programs, collaboration with educational institutions, and knowledge-sharing activities to support the transition of young generations into the workforce.
	• Memberikan kesempatan karier yang setara bagi seluruh karyawan; • Meningkatkan keterwakilan wanita pada posisi manajerial; dan • Menyediakan fasilitas kerja yang ramah perempuan, termasuk ruang laktasi. • Providing equal career opportunities for all employees; • Increasing the representation of women in managerial positions; and • Providing women-friendly workplace facilities, including lactation rooms.
	Tata Kelola Governance
	• Memperkuat penerapan *governance, risk, and compliance* (GRC); • Meningkatkan transparansi dan akuntabilitas melalui sistem pelaporan pelanggaran (*whistleblowing*); dan • Menguatkan kepatuhan terhadap Kode Etik dan kebijakan anti-korupsi. • Strengthening the implementation of governance, risk, and compliance (GRC); • Enhancing transparency and accountability through a whistleblowing system; and • Strengthening compliance with the Code of Conduct and anti-corruption policies.
	Kesehatan Health
	• Mengoptimalkan infrastruktur distribusi dan sistem digital untuk memastikan proses rantai pasok dapat dilacak dan dilakukan dengan lebih presisi; • Mendukung inovasi melalui pengembangan layanan kesehatan berbasis digital; dan • Memperluas kapasitas dan jangkauan pasar melalui Entitas Anak. • Optimizing distribution infrastructure and digital systems to ensure supply chain processes can be tracked and carried out with greater precision; • Supporting innovation through the development of digital-based healthcare services; and • Expanding capacity and market reach through Subsidiaries.



Kilas Kinerja 2025

2025 Performance Highlights




AAM
AAM
ELEKTRIK

Pencapaian 2025
2025 Achievements

Ekonomi / Economy

Penjualan Neto
Net Sales

Rp14,89
Triliun / Trillion

+ 2,24%
YoY

Laba Tahun Berjalan
Profit for the Year

Rp398,13
Miliar / Billion

+ 15,98%
YoY

Total Aset
Total Assets

Rp6,58
Triliun / Trillion

+ 14,92%
YoY

Lingkungan / Environment

37,22 Ton / Tons
Bahan baku terbarukan
Renewable raw materials

106 Unit kendaraan listrik / Electric vehicles unit
di / in **15** Cabang / Branches

100%
pemasok telah menjalani asesmen lingkungan dan sosial
of suppliers have undergone environmental and social assessments

Intensitas Emisi Cakupan 1, 2 & 3
Emissions Intensity Scope 1, 2 & 3
2,73
Ton CO_2eq/Mega Unit

Intensitas Energi
Energy Intensity
6,9
GJ/Mega Unit

Sosial / Social



Karyawan
Employees

17+

Jam pelatihan per karyawan/tahun
Training hours per employee/year

Zero Fatality

32,3%

Posisi manajerial dipegang oleh wanita
Managerial positions held by women

Masyarakat
Community

23.739

Penerima manfaat untuk bantuan medis, bantuan bencana, dan bantuan amal
Beneficiaries of medical aid, disaster relief, and charitable assistance

1.055

Kantong darah terkumpul untuk donor darah
Blood bags collected for blood donation

Rp1,14 Miliar / Billion

Biaya penyelenggaraan kegiatan CSR
Cost of organizing CSR activities

Tata Kelola / Governance

Nihil / Nil

Insiden korupsi
Corruption incidents

Nihil / Nil

Pelaporan pelanggaran hukum
Reporting of legal violations

Kesehatan / Health

100.000+

Total fasilitas kesehatan yang terlayani
Total healthcare facilities served

3,49/4

Indeks kepuasan pelanggan
Customer satisfaction index

Tidak ditemukan kasus peredaran produk palsu dan tidak terdapat penarikan produk
No cases of counterfeit product circulation were found and there were no product recalls

Ikhtisar Kinerja Keberlanjutan
Sustainability Performance Overview

Aspek Ekonomi [POJK B.1] [POJK C.3] [ACGS-C.2.2]
Economic Aspect

Kinerja Keuangan
Financial Performance

(dalam juta Rupiah, kecuali dinyatakan lain / in million Rupiah, unless otherwise stated)

Uraian	2025	2024	2023	Pertumbuhan Growth (%)	Description
Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian Consolidated Statements of Profit or Loss and Other Comprehensive Income					
Penjualan Neto	14.893.442	14.567.515	13.092.029	2,24	Net Sales
Beban Pokok Penjualan	(13.453.980)	(13.194.632)	(11.862.110)	1,97	Cost of Goods Sold
Laba Bruto	1.439.462	1.372.883	1.229.919	4,85	Gross Profit
Beban Penjualan	(793.434)	(789.919)	(689.800)	0,44	Selling Expenses
Beban Umum dan Administrasi	(230.810)	(207.301)	(190.321)	11,34	General and Administrative Expenses
Beban Operasi Lain	(1.853)	(2.089)	(5.464)	(11,30)	Other Operating Expenses
Penghasilan Operasi Lain	83.901	92.755	63.256	(9,54)	Other Operating Income
Laba Usaha	497.266	466.329	407.590	6,63	Operating Profit
Pendapatan Bunga	28,489	7.769	9.905	266,82	Interest Income
Biaya Keuangan	(12.490)	(16.955)	(11.231)	(26,33)	Finance Costs
Laba Sebelum Pajak Penghasilan	513.265	457.143	406.264	12,28	Profit Before Income Tax
Beban Pajak Penghasilan - Neto	(115.134)	(113.874)	(103.170)	1,11	Income Tax Expense - Net
Laba Tahun Berjalan	398.131	343.269	303.094	15,98	Profit for the Year
Total Penghasilan Komprehensif Tahun Berjalan	400.711	343.099	297.401	16,79	Total Comprehensive Income for the Year
Laba Tahun Berjalan yang Diatribusikan kepada:					Profit for the Year Attributable to:
Pemilik Entitas Induk	392.267	345.034	305.891	13,69	Owners of the Parent Entity
Kepentingan Non-Pengendali	5.864	(1.765)	(2.797)	432,24	Non-Controlling Interests
Total Penghasilan Komprehensif Tahun Berjalan yang Diatribusikan kepada:					Total Comprehensive Income for the Year Attributable to:
Pemilik Entitas Induk	394.299	344.304	300.511	14,52	Owners of the Parent Entity
Kepentingan Non-Pengendali	6.472	(1.205)	(3.110)	637,10	Non-Controlling Interests
Laba per Saham Dasar yang Dapat Diatribusikan kepada Pemilik Entitas Induk (Rupiah Penuh)	30,17	34,89	33,99	(13,53)	Basic Earnings per Share Attributable to Owners of the Parent Entity (Full Rupiah)

(dalam juta Rupiah, kecuali dinyatakan lain / in million Rupiah, unless otherwise stated)

Uraian	2025	2024	2023	Pertumbuhan Growth (%)	Description
Laporan Posisi Keuangan Konsolidasian Consolidated Statements of Financial Position					
Total Aset Lancar	5.960.704	5.272.937	4.208.861	13,04	Total Current Assets
Total Aset Tidak Lancar	622.570	455.708	486.165	36,62	Total Non-Current Assets
Total Aset	6.583.274	**5.728.645**	**4.695.026**	**14,92**	**Total Assets**
Total Liabilitas Jangka Pendek	3.381.086	3.399.392	2.606.667	(0,54)	Total Current Liabilities
Total Liabilitas Jangka Panjang	94.436	121.413	146.890	(22,22)	Total Non-Current Liabilities
Total Liabilitas	3.475.522	**3.520.805**	**2.753.557**	**(1,29)**	**Total Liabilities**
Total Ekuitas	3.107.752	**2.207.840**	**1.941.469**	**40,76**	**Total Equity**
Total Liabilitas dan Ekuitas	6.583.274	**5.728.645**	**4.695.026**	**14,92**	**Total Liabilities and Equity**
Laporan Arus Kas Konsolidasian Consolidated Statements of Cash Flows					
Kas Neto yang Diperoleh dari Aktivitas Operasi	521,555	197.941	(166.771)	164,03	Net Cash Provided by Operating Activities
Kas Neto yang Digunakan untuk Aktivitas Investasi	(478.745)	(76.616)	(76.470)	526,26	Net Cash Used in Investing Activities
Kas Neto yang Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan	312.054	(40.406)	(327.312)	(872,30)	Net Cash Provided by (Used in) Financing Activities
Kas dan Setara Kas Awal Tahun	335.053	253.168	824.293	32,34	Cash and Cash Equivalents at Beginning of Year
Kas dan Setara Kas Akhir Tahun	694.163	335.053	253.168	107,18	Cash and Cash Equivalents at End of Year

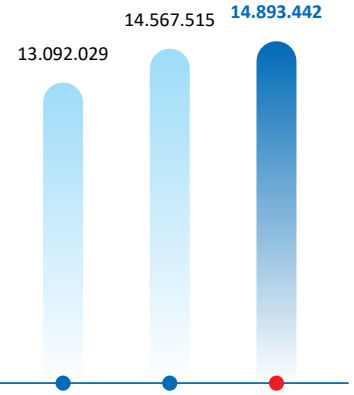
Rasio Keuangan
Financial Ratio

(dalam kali / in times)

Uraian	2025	2024	2023	Description
Rasio Lancar	1,76	1,55	1,61	Current Ratio
Rasio Liabilitas terhadap Aset	0,53	0,61	0,59	Debt-to-Assets Ratio
Rasio Liabilitas terhadap Ekuitas	1,12	1,59	1,42	Debt-to-Equity Ratio
Rasio Laba terhadap Pendapatan	0,03	0,02	0,02	Profit to Revenues Ratio
Rasio Laba terhadap Total Aset	0,06	0,06	0,06	Profit to Total Assets Ratio
Rasio Laba terhadap Total Ekuitas	0,13	0,16	0,16	Profit to Total Equity Ratio

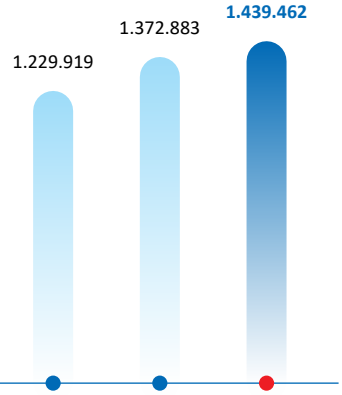
Grafik Kinerja Keuangan
Financial Performance Chart

Penjualan Neto
Net Sales



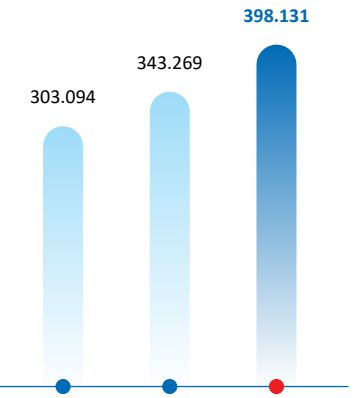
(dalam Juta Rupiah)
(in Million Rupiah)

Laba Bruto
Gross Profit



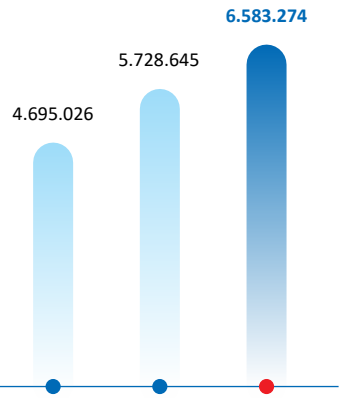
(dalam Juta Rupiah)
(in Million Rupiah)

Laba Tahun Berjalan
Profit for the Year



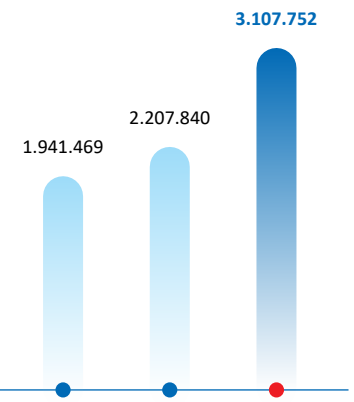
(dalam Juta Rupiah)
(in Million Rupiah)

Total Aset
Total Assets



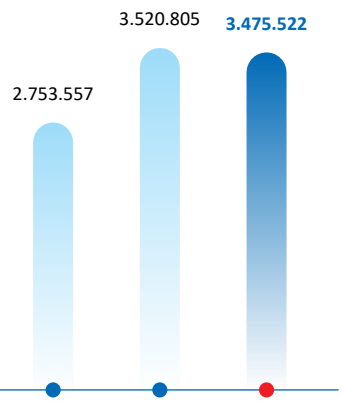
(dalam Juta Rupiah)
(in Million Rupiah)

Total Ekuitas
Total Equity



(dalam Juta Rupiah)
(in Million Rupiah)

Total Liabilitas
Total Liabilities



(dalam Juta Rupiah)
(in Million Rupiah)

Kinerja Operasional
Operational Performance

Uraian	Satuan Unit	2025	2024	2023	Description
Segmen Produk Farmasi Pharmaceutical Products Segment					
Penjualan Neto	Juta Rupiah	11.385.127	10.074.141	8.794.372	Net Sales
Hasil Segmen	Million Rupiah	1.018.811	882.938	766.609	Segment Result
Segmen Produk Kesehatan Healthcare Products Segment					
Penjualan Neto	Juta Rupiah	1.784.641	2.809.783	2.829.664	Net Sales
Hasil Segmen	Million Rupiah	168.262	241.397	243.237	Segment Result
Segmen Alat Kesehatan Medical Devices Segment					
Penjualan Neto	Juta Rupiah	1.723.674	1.683.591	1.467.993	Net Sales
Hasil Segmen	Million Rupiah	252.389	248.548	220.073	Segment Result
Pelibatan Pihak Lokal dalam Penerapan Prinsip Keberlanjutan Local Party Engagement in the Implementation of Sustainability Principles					
Pemasok Lokal	%	98	98	89	Local Suppliers

Aspek Lingkungan Hidup [POJK B.2] [ACGS-C.2.3]
Environmental Aspect

Uraian	Satuan Unit	2025	2024	2023	Description
Penggunaan Energi [3] Energy Consumption					
Listrik [1]	GJ	41.630	46.871	42.676	Electricity [1]
Diesel [2]	GJ	914	1.004	889	Diesel [2]
Pengambilan Air [4] Water Withdrawal					
Air Pihak Ketiga (Perusahaan Kota, Industri)	m^3	20.194	32.631	31.109	Third-Party Water (Municipal, Industrial Companies)
Air Tawar (≤1.000 mg/L TDS)	m^3	19.944	32.589	31.083	Fresh Water (≤1,000 mg/L TDS)
Air Lainnya (>1.000 mg/L TDS)	m^3	250	42	26	Other Water (>1,000 mg/L TDS)
Air Hujan	m^3	250	250	250	Rainwater
Total	m^3	20.444	**32.881**	**31.359**	**Total**
Konsumsi Air [4] Water Consumption					
Air Pihak Ketiga (Perusahaan Kota, Industri)	m^3	250	42	26	Third-Party Water (Municipal, Industrial Companies)
Emisi yang Dihasilkan [5] Emissions Generated					
Emisi GRK Cakupan 1	Ton CO_2eq	1.028	1.120	1.040	Scope 1 GHG Emissions
Emisi GRK Cakupan 2	Ton CO_2eq	10.006	10.731	9.716	Scope 2 GHG Emissions
Emisi GRK Cakupan 3	Ton CO_2eq	5.296	4.977	5.442	Scope 3 GHG Emissions

Uraian	Satuan Unit	2025	2024	2023	Description
Limbah yang Dihasilkan [6] Waste Generated					
Limbah B3	Ton	6,1	0,5	0,3	Hazardous Waste
Limbah Non-B3	Ton	58,3	30,1	25,8	Non-Hazardous Waste

[1] Dikonversi ke MJ dengan metodologi standar berdasarkan IEA, 1 kWh listrik = 3,6 MJ. / Converted to MJ using the standard methodology based on IEA, 1 kWh of electricity = 3.6 MJ.
[2] Dihitung menggunakan densitas 910 kg/m³ dan nilai kalor neto 43,0 TJ/Gg, sesuai standar IPCC. / Calculated using a density of 910 kg/m³ and a net calorific value of 43.0 TJ/Gg, in accordance with IPCC standards.
[3] Data konsumsi energi dalam laporan ini mencakup penggunaan energi dari PT MP, PT AAM, PT DD, PT DMM, PT KITA. / Energy consumption data in this report includes energy use from PT MP, PT AAM, PT DD, PT DMM, PT KITA.
[4] Data air mencakup operasional PT AAM dan PT DMM. / Water data covers the operations of PT AAM and PT DMM.
[5] Perhitungan emisi mencakup aktivitas operasional PT MP, PT AAM, PT DD, PT DMM, PT KITA. / Emissions calculations cover the operational activities of PT MP, PT AAM, PT DD, PT DMM, PT KITA.
[6] Data limbah non-B3 mencakup operasional PT AAM dan limbah B3 mencakup operasional PT AAM dan PT DMM, sementara data limbah B3 hanya mencakup obat dan alat kesehatan yang menjadi tanggung jawab AAM, tidak termasuk produk prinsipal. / Non-hazardous waste data covers the operations of PT AAM and hazardous waste data covers the operations of PT AAM and PT DMM, while hazardous waste data only covers medicines and medical devices that are the responsibility of AAM, excluding principal products.

Aspek Sosial [POJK B.3] [ACGS-C.2.3]
Social Aspect

Uraian	Satuan Unit	2025	2024	2023	Description
Total Karyawan	Orang People	2.612	2.926	2.853	Total Employees
Total Karyawan Pria		1.835	2.079	2.013	Total Male Employees
Tenaga Kerja Wanita		777	847	840	Female Employees
Tingkat Kecelakaan Kerja	Rate	1,4	1,9	1,0	Occupational Accident Rate
Tingkat Perputaran Karyawan	%	14,5	13,5	12,8	Employee Turnover Rate
Rata-Rata Jam Pelatihan per Orang	Jam/ Karyawan/ Tahun Hours/ Employee/ Year	17,4	14,4	17,9	Average Training Hours per Person
Biaya Pengelolaan Lingkungan	Juta Rupiah Million Rupiah	408	285	193	Environmental Management Costs

Aspek Tata Kelola [ACGS-C.2.3]
Governance Aspect

Uraian	Satuan Unit	2025	2024	2023	Description
Total Insiden Korupsi	Insiden Incidents	Nihil Nil	Nihil Nil	Nihil Nil	Total Corruption Incidents
Total Insiden *Fraud*		Nihil Nil	Nihil Nil	Nihil Nil	Total Fraud Incidents
Total Karyawan yang Mengikuti Pelatihan Keberlanjutan	Orang People	2.403	-	-	Total Employees Participating in Sustainability Training

Ikhtisar Saham
Stock Overview

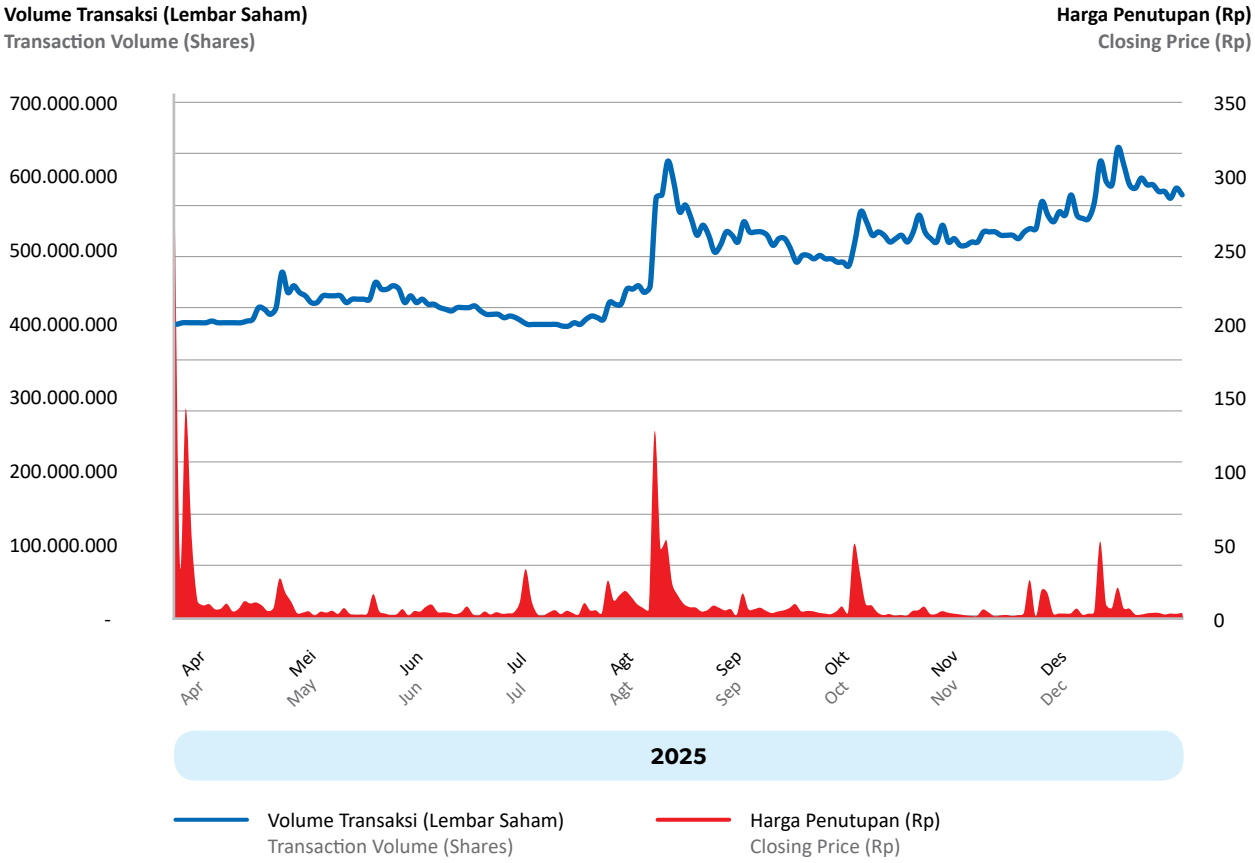
Perseroan mencatatkan saham di Bursa Efek Indonesia pada tanggal 15 April 2025 dengan kode saham MDLA. Informasi terkait ikhtisar saham Perseroan selama tahun buku yang berakhir pada 31 Desember 2025 diungkapkan pada tabel berikut.

The Company listed its shares on the Indonesia Stock Exchange on April 15th, 2025 under the stock code MDLA. Information related to the Company's stock overview during the fiscal year ended December 31st, 2025 is disclosed in the following table.

Uraian	Q1	Q2	Q3	Q4	Description
Harga Tertinggi (Rp)	N/A	224	318	292	Highest Price (Rp)
Harga Terendah (Rp)	N/A	179	180	222	Lowest Price (Rp)
Harga Penutupan (Rp)	N/A	197	232	264	Closing Price (Rp)
Volume Transaksi (Lembar Saham)	N/A	1.520.758.500	1.185.805.500	713.831.400	Transaction Volume (Shares)
Total Saham yang Beredar (Lembar Saham)	N/A	14.012.825.000	14.012.825.000	14.012.825.000	Total Shares Outstanding (Shares)
Kapitalisasi Pasar (Rp)	N/A	2.760.526.525.000	3.250.975.400.000	3.699.385.800.000	Market Capitalization (Rp)

Keterangan / Remarks:
Pada Q1, Perseroan belum mencatatkan saham di Bursa Efek Indonesia. / In Q1, the Company had not yet listed its shares on the Indonesia Stock Exchange.

Grafik Pergerakan Saham dan Volume Transaksi
Stock Price Movement and Transaction Volume Chart



Aksi Korporasi
Corporate Actions

Pada tanggal 15 April 2025, Perseroan melaksanakan penawaran umum perdana saham (*initial public offering*/IPO) sebagai langkah strategis untuk memperkuat struktur permodalan, meningkatkan kapasitas operasional, serta memperluas jaringan distribusi di sektor farmasi dan alat kesehatan. Jumlah saham yang di tawarkan sebanyak 3.500.000.000, dengan nilai nominal Rp20 per saham dan harga penawaran sebesar Rp188 per saham.

On April 15th, 2025, the Company conducted an initial public offering (IPO) as a strategic step to strengthen its capital structure, increase operational capacity, and expand its distribution network in the pharmaceutical and medical devices sectors. The number of shares offered was 3,500,000,000, with a nominal value of Rp20 per share and an offering price of Rp188 per share.

Informasi Penghentian Sementara Perdagangan Saham dan/atau Penghapusan Pencatatan Saham
Information on Temporary Suspension of Share Trading and/or Delisting of Shares

Sepanjang periode pelaporan, Perseroan tidak mendapatkan sanksi dan/atau penghentian sementara perdagangan saham maupun penghapusan pencatatan saham di Bursa Efek Indonesia. Aktivitas perdagangan saham Perseroan berlangsung normal dan tetap sesuai dengan peraturan yang berlaku di pasar modal.

Throughout the reporting period, the Company did not receive any sanctions and/or temporary suspension of share trading nor delisting of shares on the Indonesia Stock Exchange. The Company's share trading activities proceeded normally and remained in compliance with applicable capital market regulations.

Informasi Obligasi, Sukuk, atau Obligasi Konversi
Information on Bonds, Sukuk, or Convertible Bonds

Perseroan tidak memiliki maupun menerbitkan obligasi, sukuk, atau obligasi konversi selama tahun pelaporan. Dengan demikian, tidak terdapat aktivitas pendanaan melalui instrumen surat utang dalam periode tersebut.

The Company did not hold nor issue bonds, sukuk, or convertible bonds during the reporting year. Therefore, there were no financing activities through debt instruments during the period.

Peristiwa Penting
Significant Events

Januari / January



2

Perseroan dan Entitas Anak menggelar acara "*Tea Time: Welcoming Year* 2025" yang berlangsung di Connect Zone Lt. 4 Titan Center, Tangerang Selatan.

The Company and its Subsidiaries held the "Tea Time: Welcoming Year 2025" event at Connect Zone, 4th Fl, Titan Center, South Tangerang.

Januari / January



20

PT Medela Potentia melalui Argon Peduli memperingati Hari Gizi Nasional 2025 dengan menyelenggarakan *talk show* yang bertajuk Gizi Seimbang untuk Generasi.

PT Medela Potentia through Argon Peduli commemorated National Nutrition Day 2025 by organizing a talk show titled Balanced Nutrition for the Generation.

Februari / February



7

Tim *Human Resources* (HR) Perseroan menggelar *Expert Lecture* di Universitas Pelita Harapan (UPH) dengan tema "*Blockchain Technology in Tomorrow's Supply Chain*".

The Company's Human Resources (HR) Team held an Expert Lecture at Universitas Pelita Harapan (UPH) with the theme "Blockchain Technology in Tomorrow's Supply Chain".

Februari / February



12, 14

Tim HR Perseroan menyelenggarakan Program "*Argon Goes to Campus*" di 2 universitas, yakni Universitas Indonesia (UI) (12 Februari 2025) dan Universitas Katolik Indonesia (Unika) Atma Jaya (14 Februari 2025).

The Company's HR Team organized the "Argon Goes to Campus" Program at 2 universities, namely Universitas Indonesia (UI) (February 12th, 2025) and Universitas Katolik Indonesia (Unika) Atma Jaya (February 14th, 2025).

Februari / February



18-20

Perseroan berpartisipasi pada "*Global Private Health Conference* 2025" yang diselenggarakan oleh International Finance Corporation (IFC) di Nusa Dua, Bali.

The Company participated in the "Global Private Health Conference 2025" organized by the International Finance Corporation (IFC) in Nusa Dua, Bali.

Februari / February



20-21

Perseroan, melalui PT AAM, mengadakan *Expert Lecture* dan skrining kesehatan di Universitas Surabaya (Ubaya) dan Universitas Katolik Widya Mandala Surabaya (UKWMS).

The Company, through PT AAM, conducted an Expert Lecture and health screening at Universitas Surabaya (Ubaya) and Universitas Katolik Widya Mandala Surabaya (UKWMS).

Maret / March



13

Perseroan menyelenggarakan *Public Expose* dan *Due Diligence Meeting.*

The Company held a Public Expose and Due Diligence Meeting.

Maret / March



21

Perseroan dan Entitas Anak menyelenggarakan acara yang bertajuk "*Argon Talks*" di *Head Office* Titan Center.

The Company and its Subsidiaries organized an event titled "Argon Talks" at the Head Office, Titan Center.



Maret / March

22

Perseroan, melalui Dynamic Argon Co Ltd (**DAC**) turut serta dalam perayaan 25 tahun Dexa Medica Cambodia di Phnom Penh.

The Company, through Dynamic Argon Co Ltd (**DAC**), participated in the 25th anniversary celebration of Dexa Medica Cambodia in Phnom Penh.

April / April



15 Pencatatan saham Perseroan di papan utama Bursa Efek Indonesia dengan kode saham "MDLA".

Listing of the Company's shares on the main board of the Indonesia Stock Exchange under the stock code "MDLA".

April / April



21 Perseroan dan Entitas Anak menyelenggarakan acara yang bertajuk "*Tea Time x DistribuShe*" dalam rangka memperingati Hari Kartini.

The Company and its Subsidiaries organized an event titled "Tea Time x DistribuShe" in commemoration of Kartini Day.

Juni / June



25 Perseroan menyelenggarakan Rapat Umum Pemegang Saham (RUPS) Tahunan untuk tahun buku 2024.

The Company held the Annual General Meeting of Shareholders (GMS) for the 2024 fiscal year.

Juni / June



26 Entitas Anak Perseroan, PT AAM, menggelar *Meet & Greet* bagi karyawan baru di *Head Office* Titan Center.

The Company's Subsidiary, PT AAM, held a Meet & Greet for new employees at the Head Office, Titan Center.

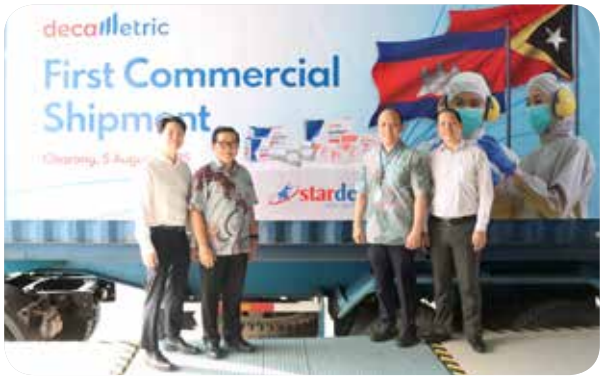


Juli / July

2 Perseroan melakukan sosialisasi Kode Etik kepada seluruh karyawan secara *hybrid, offline* di Titan Theater dan *online* ke seluruh cabang dan *site*.

The Company conducted a Code of Conduct socialization for all employees in a hybrid format, offline at Titan Theater and online to all branches and sites.

Agustus / August



5

Perseroan, melalui PT DMM, melakukan ekspor perdana produk alat kesehatan ke Kamboja dan Timor Leste. 2 produk alat kesehatan unggulan yang dikirim dalam ekspor perdana tersebut adalah produk perawatan luka yaitu Stardec DecaFix dan Stardec DecaMed-T.

The Company, through PT DMM, carried out its first export of medical devices to Cambodia and Timor-Leste. 2 leading medical device products included in the initial export were wound care products, namely Stardec DecaFix and Stardec DecaMed-T.

Agustus / August



8

Entitas Anak Perseroan, PT AAM, memulai pembangunan gedung baru di Medan, Sumatra Utara. Fasilitas ini akan memperkuat jaringan distribusi perusahaan di utara Sumatra, sejalan dengan pertumbuhan permintaan pasar terhadap produk kesehatan.

The Company's Subsidiary, PT AAM, commenced the construction of a new building in Medan, North Sumatra. This facility will strengthen the Company's distribution network in northern Sumatra, in line with the growing market demand for healthcare products.

Agustus / August



13

Perseroan berpartisipasi aktif pada gelaran "*Health Summit* 2025" yang diselenggarakan oleh CNBC Indonesia dan Kementerian Kesehatan Republik Indonesia.

The Company actively participated in the "Health Summit 2025" organized by CNBC Indonesia and the Ministry of Health of the Republic of Indonesia.

Agustus / August



20

Entitas Anak Perseroan, PT AAM, bersama Alcon (prinsipal perusahaan perawatan kesehatan mata global terkemuka yang menyediakan berbagai produk untuk kesehatan mata) mengadakan *training* khusus untuk 70 ECP dari Optik SEIS se-Jabodetabek di Social Pot Lotte Avenue, Jakarta.

The Company's Subsidiary, PT AAM, together with Alcon (a leading global eye care company providing a wide range of products for eye health) held a special training session for 70 ECPs from Optik SEIS across Greater Jakarta at Social Pot Lotte Avenue, Jakarta.

Agustus / August



22-24

Entitas Anak Perseroan, PT DD, berpartisipasi dalam Pendidikan Berkesinambungan Patologi Klinik (PBPK) ke-XXIII yang diselenggarakan oleh Persatuan Dokter Spesialis Patologi Klinik dan Kedokteran Laboratorium Indonesia (PDS Patklin) Jakarta di Hotel Raffles, Jakarta.

The Company's Subsidiary, PT DD, participated in the XXIII Continuing Education in Clinical Pathology (PBPK) organized by the Indonesian Association of Clinical Pathology and Laboratory Medicine Specialists (PDS Patklin) Jakarta at Raffles Hotel, Jakarta.

Agustus / August



24

Entitas Anak Perseroan, PT KITA (GoApotik), mengajak masyarakat untuk hidup lebih aktif dengan menghadirkan kegiatan *Fun Walk* di area *car free day* (CFD) di area Senayan, Jakarta.

The Company's Subsidiary, PT Karsa Inti Tuju Askara (GoApotik), invited the public to live a more active lifestyle by organizing a Fun Walk during car free day (CFD) in the Senayan area, Jakarta.

September / September



1

Entitas Anak Perseroan, DAC, secara resmi telah menerima pengiriman perdana produk perawatan luka dari DMM.

The Company's Subsidiary, DAC, officially received the first shipment of wound care products from DMM.

September / September



6, 16

Perseroan, melalui Argon Peduli, memberikan penghargaan "*Argon Awards*" kepada lulusan terbaik Profesi Apoteker di 2 universitas ternama, yaitu Universitas Sumatera Utara (USU) (6 September 2025) dan Universitas Hasanuddin (Unhas) (16 September 2025).

The Company, through Argon Peduli, presented the "Argon Awards" to the best graduates of the Pharmacist Professional Program at 2 leading universities, namely Universitas Sumatera Utara (USU) (September 6th, 2025) and Universitas Hasanuddin (Unhas) (September 16th, 2025).

September / September



7

Perseroan menyelenggarakan sosialisasi Kode Etik kepada karyawan DAC di Phnom Penh, Kamboja.

The Company conducted a Code of Conduct socialization for DAC employees in Phnom Penh, Cambodia.

September / September



10

Perseroan menyelenggarakan *Public Expose* - Insidentil.

The Company held an Incidental Public Expose.

September / September



18

Perseroan, melalui Argon Peduli, menyelenggarakan kegiatan "*Argon Goes to Campus*" di Fakultas Farmasi Universitas Sumatera Utara (FF USU).

The Company, through Argon Peduli, organized the "Argon Goes to Campus" program at the Faculty of Pharmacy, Universitas Sumatera Utara (FF USU).

Oktober / October



7

Perseroan, melalui Argon Peduli, berkolaborasi dengan Universitas Katolik Widya Mandala Surabaya (UKWMS) menghadirkan kuliah tamu dan juga kunjungan industri ke kantor cabang PT Anugrah Argon Medica (AAM) Surabaya.

The Company, through Argon Peduli, collaborated with Universitas Katolik Widya Mandala Surabaya (UKWMS) to present a guest lecture and an industrial visit to the PT Anugrah Argon Medica (AAM) Surabaya branch office.

Oktober / October



22-24

Entitas Anak Perseroan, PT DD, berpartisipasi aktif dalam Kongres Nasional (KONAS) XII dan Pertemuan Ilmiah Tahunan (PIT) XXIV Perhimpunan Dokter Spesialis Patologi Klinik dan Kedokteran Laboratorium Indonesia (PDS Patklin) 2025 yang digelar di Medan.

The Company's Subsidiary, PT DD, actively participated in the XII National Congress (KONAS) and the XXIV Annual Scientific Meeting (PIT) of the Indonesian Association of Clinical Pathology and Laboratory Medicine Specialists (PDS Patklin) 2025 held in Medan.

November / November



12

Entitas Anak Perseroan, PT AAM, secara resmi menjadi distributor produk-produk obat resep PT Merck Tbk di Indonesia.

The Company's Subsidiary, PT AAM, officially became the distributor of prescription drug products of PT Merck Tbk in Indonesia.

November / November



14

Tim HR Perseroan menyelenggarakan "*Tea Time*" bertema Hari Pahlawan Nasional di Titan Center.

The Company's HR Team organized a "Tea Time" event themed National Heroes Day at Titan Center.

November / November



14-15

Entitas Anak Perseroan, PT AAM, melalui platform GPOS hadir dalam "*Indonesia Community Pharmacy Expo* 2025" yang digelar oleh Pengurus Pusat Himpunan Seminat Farmasi Masyarakat di bawah naungan Ikatan Apoteker Indonesia (IAI) (Hisfarma PP IAI) di Yogyakarta.

The Company's Subsidiary, PT AAM, through the GPOS platform, participated in the "Indonesia Community Pharmacy Expo 2025" organized by the Central Board of the Community Pharmacy Interest Group under the Indonesian Pharmacists Association (IAI) (Hisfarma PP IAI) in Yogyakarta.

November / November



22-23

Perseroan, melalui DAC, memperluas kontribusi dalam mendukung layanan kesehatan ibu dan anak di Kamboja dengan berpartisipasi dalam 24th *Symposium of the Cambodia Society of Gynecology* & *Obstetrics* di Phnom Penh Hotel, Kamboja.

The Company, through DAC, expanded its contribution to supporting maternal and child healthcare services in Cambodia by participating in the 24th Symposium of the Cambodia Society of Gynecology & Obstetrics at Phnom Penh Hotel, Cambodia.

Desember / December



4-7

Perseroan, melalui DAC, berpartisipasi dalam *Cambodia Trade Expo* (CTExpo) ke-18 di Peng Hout Hall, Phnom Penh, Kamboja.

The Company, through DAC, participated in the 18th Cambodia Trade Expo (CTExpo) at Peng Hout Hall, Phnom Penh, Cambodia.

Desember / December



8

Perseroan dan Entitas Anak berpartisipasi dalam "*Health Innovation Festival* (HAI-Fest)" yang digelar dalam rangka peringatan Hari Kesehatan Nasional ke-61 di Balai Kartini, Jakarta.

The Company and its Subsidiaries participated in the "Health Innovation Festival (HAI-Fest)" held in commemoration of the 61st National Health Day at Balai Kartini, Jakarta.

Desember / December



10

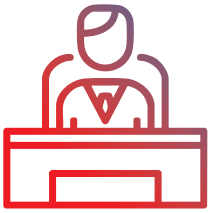
Tim HR menyelenggarakan sesi *Leader Sharing* dengan pembicara Bapak Krestijanto Pandji selaku Direktur Utama Perseroan di Ruang Carrel, Titan Center.

The HR Team organized a Leader Sharing session with Mr. Krestijanto Pandji, President Director of the Company, as the speaker at Carrel Room, Titan Center.


PELANTIKAN & PENGAME
SUMPAH APO
PERIODE SEPTEMBER 2
PROGRAM STU ROFESI APO
FAKU RMASI
UNIVE NUDD
medela potentia

Laporan Manajemen

Management Report




Belanja di
Aplikasi Resmi
Lebih Hemat!
BEST
DEALS

Laporan Dewan Komisaris
Report of the Board of Commissioners



Dewan Komisaris menilai Perseroan menunjukkan ketahanan kinerja yang baik sepanjang tahun 2025 melalui strategi yang adaptif, penguatan fundamental usaha, serta pengawasan yang efektif terhadap pelaksanaan bisnis. Pencapaian tersebut menjadi dasar bagi Perseroan untuk terus memperkuat pertumbuhan berkelanjutan melalui optimalisasi peluang industri kesehatan, transformasi digital, serta penguatan tata kelola dan implementasi ESG.

Stanley Ch. Budihardja
Komisaris Utama
President Commissioner

The Board of Commissioners believes that the Company demonstrated strong performance resilience throughout 2025 through adaptive strategies, strengthening of business fundamentals, and effective oversight of business implementation. These achievements provide the foundation for the Company to continue strengthening sustainable growth through the optimization of opportunities in the healthcare industry, digital transformation, as well as stronger governance and ESG implementation.

Pemegang Saham dan Pemangku Kepentingan yang Terhormat,
Dear Esteemed Shareholders and Stakeholders,

Puji dan syukur kami panjatkan ke hadirat Tuhan Yang Maha Esa atas kinerja Perseroan sepanjang tahun 2025 yang tetap terjaga dengan baik di tengah dinamika ekonomi global, perubahan kebijakan, serta tantangan industri kesehatan yang semakin kompleks. Tahun 2025 merupakan periode yang menuntut ketahanan dan adaptabilitas tinggi, di mana tekanan dari faktor eksternal memengaruhi lanskap usaha Perseroan. Dalam konteks tersebut, Dewan Komisaris telah menjalankan fungsi pengawasan secara aktif melalui pemantauan implementasi strategi, evaluasi kinerja Direksi, serta penelaahan terhadap tata kelola dan keberlanjutan, guna memastikan bahwa Perseroan tetap berada pada jalur pertumbuhan yang sehat dan berkelanjutan.

We extend our praise and gratitude to God Almighty for the Company's performance throughout 2025, which remained well maintained amid global economic dynamics, policy changes, and increasingly complex challenges in the healthcare industry. The year 2025 was a period that demanded strong resilience and adaptability, as pressures from external factors affected the Company's business landscape. In this context, the Board of Commissioners actively carried out its supervisory function through monitoring the implementation of strategy, evaluating the performance of the Board of Directors, and reviewing governance and sustainability practices, in order to ensure that the Company remained on a path of healthy and sustainable growth.

Pengawasan terhadap Implementasi dan Perumusan Strategi

Dewan Komisaris secara berkelanjutan melakukan pengawasan terhadap implementasi dan perumusan strategi Perseroan dengan mempertimbangkan dinamika ekonomi dan tantangan bisnis yang berkembang sepanjang tahun 2025. Tekanan terhadap daya beli di sektor tertentu, pengetatan anggaran kesehatan pemerintah, serta dinamika portofolio prinsipal menjadi faktor yang turut memengaruhi arah pertumbuhan Perseroan. Dalam kondisi tersebut, Dewan Komisaris memastikan bahwa strategi yang dijalankan Direksi tetap adaptif, tidak hanya berfokus pada pertumbuhan, tetapi juga pada penguatan fundamental usaha, efisiensi operasional, serta pengelolaan risiko yang terukur. Penguatan struktur organisasi dan kesiapan talenta juga menjadi perhatian utama, mengingat pentingnya kapabilitas internal dalam mendukung transformasi bisnis yang berkelanjutan.

Sejalan dengan hal tersebut, Dewan Komisaris memberikan rekomendasi strategis kepada Direksi agar setiap Entitas Anak secara aktif mengidentifikasi dan mengembangkan sumber pertumbuhan baru yang selaras dengan strategi Perseroan. Rekomendasi ini mencakup pengembangan produk dan layanan baru, perluasan kerja sama strategis, serta optimalisasi kanal distribusi, baik secara konvensional maupun digital. Dewan Komisaris menilai bahwa Direksi telah menindaklanjuti rekomendasi tersebut dengan baik melalui penjajakan peluang bisnis yang relevan serta integrasinya ke dalam rencana kerja. Pendekatan ini dinilai tepat dalam memperkuat diversifikasi sumber pendapatan dan meningkatkan ketahanan bisnis di tengah dinamika industri yang terus berkembang.

Supervision of Strategy Formulation and Implementation

The Board of Commissioners continuously supervised the implementation and formulation of the Company's strategy by taking into account the economic dynamics and business challenges that developed throughout 2025. Pressure on purchasing power in certain sectors, tightening government healthcare budgets, and changes in principal portfolios were among the factors that influenced the Company's growth direction. Under these conditions, the Board of Commissioners ensured that the strategies implemented by the Board of Directors remained adaptive, focusing not only on growth but also on strengthening business fundamentals, operational efficiency, and prudent risk management. Strengthening the organizational structure and talent readiness also became a key concern, given the importance of internal capabilities in supporting sustainable business transformation.

In line with this, the Board of Commissioners provided strategic recommendations to the Board of Directors so that each Subsidiary would actively identify and develop new growth drivers aligned with the Company's strategy. These recommendations included the development of new products and services, the expansion of strategic partnerships, and the optimization of distribution channels, both conventional and digital. The Board of Commissioners assessed that the Board of Directors had followed up these recommendations properly through the exploration of relevant business opportunities and their integration into the work plan. This approach was considered appropriate in strengthening revenue diversification and improving business resilience amid continuously evolving industry dynamics.

Penilaian Kinerja Direksi

Dewan Komisaris menilai bahwa Direksi telah menunjukkan kinerja yang baik sepanjang tahun 2025, tercermin dari pencapaian kinerja keuangan dan operasional yang positif di tengah kondisi yang menantang. Perseroan berhasil mencatatkan penjualan sebesar Rp14,89 triliun atau 92,74% dari target, meningkat sebesar 2,24% dibandingkan tahun sebelumnya, serta membukukan laba tahun berjalan sebesar Rp398,13 miliar atau 106,04% dari target, tumbuh 15,98% secara tahunan. Di samping itu, capaian operasional seperti distribusi produk yang melampaui target hingga 102,2% dari target yang ditetapkan menunjukkan efektivitas eksekusi strategi serta kekuatan jaringan distribusi Perseroan. Dewan Komisaris juga mencermati keberhasilan Direksi dalam menjaga margin yang sehat serta memperkuat portofolio bisnis, termasuk melalui pengembangan lini *Medi Own* dan pertumbuhan unit usaha digital.

Selain pencapaian kinerja tersebut, Dewan Komisaris menilai bahwa Direksi telah mampu merespons dinamika industri secara adaptif dan terukur, termasuk dalam menghadapi perubahan portofolio prinsipal serta tekanan eksternal lainnya. Kemampuan Direksi dalam menjaga kesinambungan operasional, mengelola risiko, serta tetap mendorong pertumbuhan di tengah keterbatasan menjadi indikator penting atas kualitas kepemimpinan yang efektif. Secara keseluruhan, Dewan Komisaris memandang bahwa Direksi telah menjalankan fungsi pengelolaan Perseroan dengan baik, seimbang antara pencapaian kinerja jangka pendek dan penguatan fondasi jangka panjang.

Assessment of the Board of Directors' Performance

The Board of Commissioners believes that the Board of Directors demonstrated strong performance throughout 2025, as reflected in the achievement of positive financial and operational performance amid challenging conditions. The Company successfully recorded sales of Rp14.89 trillion or 92.74% of the target, an increase of 2.24% compared to the previous year, and posted profit for the year of Rp398.13 billion or 106.04% of the target, representing year-on-year growth of 15.98%. In addition, operational achievements such as product distribution exceeding the target by reaching 102.2% of the established target demonstrate the effectiveness of strategy execution and the strength of the Company's distribution network. The Board of Commissioners also noted the success of the Board of Directors in maintaining healthy margins and strengthening the business portfolio, including through the development of the Medi Own line and the growth of digital business units.

In addition to these performance achievements, the Board of Commissioners believes that the Board of Directors was able to respond to industry dynamics in an adaptive and measured manner, including in addressing changes in principal portfolios and other external pressures. The ability of the Board of Directors to maintain operational continuity, manage risks, and continue driving growth amid limitations serves as an important indicator of effective leadership quality. Overall, the Board of Commissioners considers that the Board of Directors has carried out the Company's management function effectively, balancing short-term performance achievements with the strengthening of long-term foundations.

Pandangan terhadap Prospek Usaha

Dewan Komisaris memandang bahwa prospek usaha Perseroan ke depan tetap positif, didukung oleh tren pertumbuhan sektor kesehatan yang bersifat struktural serta peningkatan kebutuhan masyarakat terhadap layanan kesehatan yang berkualitas. Proyeksi pertumbuhan ekonomi yang tetap stabil, didukung oleh permintaan domestik dan kebijakan pro-pertumbuhan, memberikan ruang bagi ekspansi usaha pada sektor distribusi, perdagangan, serta manufaktur alat kesehatan yang menjadi inti bisnis Perseroan. Selain itu, perkembangan digitalisasi dan peningkatan standar layanan kesehatan membuka peluang untuk meningkatkan efisiensi, memperluas akses pasar, serta memperkuat posisi Perseroan dalam rantai nilai industri.

Namun demikian, Dewan Komisaris menilai bahwa prospek tersebut juga disertai dengan sejumlah tantangan yang perlu diantisipasi, termasuk volatilitas rantai pasok global, peningkatan standar kepatuhan, serta tuntutan terhadap kualitas dan transparansi rantai pasok produk. Oleh karena itu, Perseroan perlu terus memperkuat inisiatif strategis, khususnya dalam menjaga keandalan pasokan, meningkatkan efisiensi distribusi, serta

Views on Business Outlook

The Board of Commissioners believes that the Company's future business prospects remain positive, supported by the structural growth trend in the healthcare sector and the increasing public demand for quality healthcare services. Stable economic growth projections, supported by domestic demand and pro-growth policies, provide room for business expansion in the distribution, trade, and medical device manufacturing sectors, which form the core of the Company's business. In addition, the development of digitalization and the improvement of healthcare service standards create opportunities to enhance efficiency, expand market access, and strengthen the Company's position within the industry value chain.

Nevertheless, the Board of Commissioners believes that these prospects are also accompanied by a number of challenges that need to be anticipated, including volatility in global supply chains, increasing compliance standards, as well as demands for product quality and supply chain transparency. Therefore, the Company needs to continue strengthening its strategic initiatives, particularly in maintaining supply reliability, improving

mempercepat transformasi digital yang terintegrasi dengan pengelolaan risiko. Pendekatan yang seimbang antara ekspansi dan kehati-hatian akan menjadi kunci dalam memastikan pertumbuhan yang berkelanjutan dan bernilai tambah.

Pandangan terhadap Penerapan Tata Kelola Perusahaan

Dewan Komisaris menilai bahwa penerapan tata kelola perusahaan di Perseroan telah berjalan secara efektif dan sesuai dengan prinsip *good corporate governance*. Sistem pengendalian internal dan manajemen risiko telah diimplementasikan secara terstruktur dan didukung oleh fungsi audit internal yang independen, sehingga mampu memberikan keyakinan atas keandalan proses bisnis dan kepatuhan terhadap regulasi. Dewan Komisaris juga melakukan pengawasan secara aktif melalui rapat berkala serta evaluasi atas laporan manajemen untuk memastikan bahwa sistem pengendalian dan manajemen risiko berjalan optimal.

Selain itu, Dewan Komisaris juga menilai bahwa Komite Audit telah menjalankan peran secara efektif dalam mendukung fungsi pengawasan. Komite Audit secara konsisten melakukan penelaahan terhadap Laporan Keuangan, efektivitas pengendalian internal, serta kepatuhan terhadap peraturan yang berlaku. Dewan Komisaris memandang bahwa sinergi antara Dewan Komisaris, komite-komite pendukung, dan Direksi telah berjalan dengan baik, sehingga mampu memperkuat kualitas tata kelola dan meningkatkan akuntabilitas Perseroan.

Pandangan terhadap Penerapan Keberlanjutan

Dewan Komisaris memastikan bahwa aspek keberlanjutan telah menjadi bagian integral dalam strategi dan operasional Perseroan. Pengawasan dilakukan melalui evaluasi atas rencana strategis, penelaahan indikator kinerja keberlanjutan, serta pemantauan terhadap implementasi manajemen risiko ESG. Dewan Komisaris juga memberikan perhatian terhadap isu-isu material, termasuk pengelolaan dampak lingkungan, kualitas dan keamanan distribusi produk kesehatan, kesehatan dan keselamatan kerja, pengembangan sumber daya manusia, serta penerapan tata kelola dan etika bisnis. Pendekatan ini memastikan bahwa prinsip ESG tidak hanya menjadi kepatuhan, tetapi juga menjadi bagian dari strategi penciptaan nilai jangka panjang.

Sejalan dengan itu, Dewan Komisaris menilai bahwa Perseroan telah menunjukkan komitmen yang kuat dalam upaya dekarbonisasi, termasuk penetapan target *net zero emission* pada tahun 2050 serta target penurunan intensitas emisi sebesar 52% pada tahun 2030 dari *baseline* tahun 2023. Berbagai inisiatif telah dijalankan, seperti peningkatan efisiensi energi, penggunaan kendaraan listrik, serta optimalisasi distribusi berbasis teknologi. Dewan Komisaris memandang bahwa langkah ini tidak hanya mendukung

distribution efficiency, and accelerating digital transformation integrated with risk management. A balanced approach between expansion and prudence will be key to ensuring sustainable and value-added growth.

Views on Good Corporate Governance Implementation

The Board of Commissioners believes that the implementation of corporate governance within the Company has been effective and in accordance with good corporate governance principles. Internal control systems and risk management have been implemented in a structured manner and supported by an independent internal audit function, thereby providing assurance over the reliability of business processes and compliance with regulations. The Board of Commissioners also actively conducts oversight through regular meetings and evaluations of management reports to ensure that internal control systems and risk management operate optimally.

In addition, the Board of Commissioners also believes that the Audit Committee has carried out its role effectively in supporting the supervisory function. The Audit Committee consistently reviews the Financial Statements, the effectiveness of internal controls, and compliance with applicable regulations. The Board of Commissioners considers that the synergy between the Board of Commissioners, supporting committees, and the Board of Directors has functioned well, thereby strengthening governance quality and enhancing the Company's accountability.

Views on Sustainability Implementation

The Board of Commissioners ensures that sustainability aspects have become an integral part of the Company's strategy and operations. Oversight is carried out through the evaluation of strategic plans, review of sustainability performance indicators, and monitoring of the implementation of ESG risk management. The Board of Commissioners also pays attention to material issues, including environmental impact management, the quality and safety of healthcare product distribution, occupational health and safety, Human Resources development, as well as the implementation of governance and business ethics. This approach ensures that ESG principles are not only a matter of compliance, but also form part of the long-term value creation strategy.

In line with this, the Board of Commissioners believes that the Company has demonstrated a strong commitment to decarbonization efforts, including the establishment of a net zero emission target by 2050 and an emission intensity reduction target of 52% by 2030 from the 2023 baseline. Various initiatives have been implemented, such as improving energy efficiency, using electric vehicles, and optimizing technology-based distribution. The Board of Commissioners views that these measures not only

pengelolaan risiko perubahan iklim, tetapi juga memperkuat posisi Perseroan dalam memenuhi ekspektasi pemangku kepentingan terhadap praktik bisnis yang berkelanjutan.

support climate change risk management, but also strengthen the Company's position in meeting stakeholder expectations for sustainable business practices.

Apresiasi

Dewan Komisaris menyampaikan apresiasi kepada Direksi dan seluruh jajaran manajemen atas kinerja dan komitmen yang telah ditunjukkan sepanjang tahun 2025, serta kepada seluruh karyawan atas dedikasi dan kontribusinya dalam mendukung operasional Perseroan. Ucapan terima kasih juga kami sampaikan kepada para Pemegang Saham, prinsipal, pemerintah, serta seluruh pemangku kepentingan atas kepercayaan dan dukungan yang diberikan. Dengan sinergi yang kuat dari seluruh pihak, Dewan Komisaris optimis bahwa Perseroan akan terus bertumbuh secara berkelanjutan dan menciptakan nilai jangka panjang di masa yang akan datang.

Appreciation

The Board of Commissioners extends its appreciation to the Board of Directors and all levels of management for the performance and commitment demonstrated throughout 2025, as well as to all employees for their dedication and contribution in supporting the Company's operations. We also express our gratitude to the Shareholders, principals, government, and all stakeholders for the trust and support provided. With strong synergy among all parties, the Board of Commissioners is optimistic that the Company will continue to grow sustainably and create long-term value in the future.

Jakarta, 20 April 2026

Atas nama Dewan Komisaris
On behalf of the Board of Commissioners
PT Medela Potentia Tbk,



Stanley Ch. Budihardja

Komisaris Utama
President Commissioner



Laporan Direksi [POJK D.1]

Report of the Board of Directors



Direksi menyampaikan bahwa Perseroan mampu mempertahankan kinerja yang solid sepanjang tahun 2025 di tengah dinamika ekonomi dan tantangan industri kesehatan melalui penguatan fundamental bisnis, disiplin operasional, serta strategi yang adaptif. Sejalan dengan hal tersebut, Perseroan terus memperkuat pertumbuhan berkelanjutan melalui pengembangan portofolio, digitalisasi, serta implementasi strategi ESG dan tata kelola yang terintegrasi guna meningkatkan daya saing dan ketahanan usaha jangka panjang.

Krestijanto Pandji
Direktur Utama
President Director

The Board of Directors stated that the Company was able to maintain solid performance throughout 2025 amid economic dynamics and challenges in the healthcare industry through strengthening business fundamentals, operational discipline, and adaptive strategies. In line with this, the Company continues to strengthen sustainable growth through portfolio development, digitalization, as well as the implementation of integrated ESG and governance strategies to enhance long-term competitiveness and business resilience.

Pemegang Saham dan Pemangku Kepentingan yang Terhormat,
Dear Esteemed Shareholders and Stakeholders,

Puji dan syukur kami panjatkan ke hadirat Tuhan Yang Maha Esa atas limpahan rahmat dan karunia-Nya sehingga Perseroan dapat melalui tahun 2025 dengan kinerja yang tetap terjaga di tengah dinamika eksternal yang penuh tantangan. Sepanjang tahun, perubahan kondisi makroekonomi dan politik baik di tingkat domestik maupun global, serta dinamika portofolio prinsipal yang cukup kompleks, menjadi faktor yang memengaruhi lanskap operasional Perseroan. Namun demikian, melalui pengelolaan fundamental bisnis yang konsisten, disiplin operasional, serta reputasi yang kuat di mata regulator, prinsipal, dan calon prinsipal, Perseroan berhasil mempertahankan kinerja dengan mencatatkan pertumbuhan margin yang positif. Pencapaian tersebut mencerminkan ketahanan fundamental Perseroan, yang selanjutnya kami uraikan melalui tinjauan kinerja dan strategi sebagai berikut.

We express our praise and gratitude to God Almighty for His abundant grace and blessings, which enabled the Company to navigate 2025 with performance remaining well maintained amid challenging external dynamics. Throughout the year, changes in macroeconomic and political conditions at both the domestic and global levels, as well as increasingly complex principal portfolio dynamics, became factors affecting the Company's operational landscape. Nevertheless, through consistent management of business fundamentals, operational discipline, and a strong reputation among regulators, principals, and prospective principals, the Company succeeded in maintaining its performance by recording positive margin growth. This achievement reflects the strength of the Company's fundamentals, which we further describe through the following review of performance and strategy.

Tinjauan Ekonomi dan Industri

Sepanjang tahun 2025, perekonomian global menunjukkan pertumbuhan yang moderat dengan tingkat ketahanan yang relatif baik di tengah ketidakpastian kebijakan perdagangan dan dinamika geopolitik. Pertumbuhan ekonomi global diperkirakan mencapai sekitar 3,3%, dengan perbedaan laju pemulihan antara negara maju dan negara berkembang, serta masih dipengaruhi oleh faktor penyesuaian kebijakan dan kondisi keuangan global. Di tingkat nasional, ekonomi Indonesia tetap menunjukkan kinerja yang solid dengan pertumbuhan sebesar 5,11% yang ditopang oleh konsumsi domestik, investasi, dan kinerja ekspor. Stabilitas makroekonomi juga terjaga dengan inflasi sebesar 2,92% yang berada dalam kisaran target serta kebijakan moneter yang lebih akomodatif, ditandai dengan penurunan *BI-Rate* menjadi 4,75% guna menjaga momentum pertumbuhan di tengah volatilitas global.

Dari perspektif industri, pertumbuhan sektor transportasi dan pergudangan yang mencapai 8,78% serta sektor perdagangan sebesar 5,49% mencerminkan peningkatan aktivitas distribusi dan logistik yang semakin strategis dalam mendukung pergerakan barang, termasuk produk kesehatan. Sementara itu, sektor industri pengolahan tumbuh sebesar 5,30% dengan salah satu sektor manufaktur, yaitu industri kimia, farmasi, dan obat tradisional yang meningkat sebesar 8,35%, menunjukkan peluang penguatan ekosistem kesehatan nasional. Namun demikian, industri kesehatan masih menghadapi tantangan struktural berupa ketergantungan terhadap impor bahan baku farmasi maupun produk alat kesehatan serta meningkatnya tuntutan terhadap kualitas, ketertelusuran, dan kepatuhan rantai pasok. Di sisi lain, akselerasi digitalisasi turut mendorong transformasi layanan dan distribusi kesehatan yang lebih efisien dan terintegrasi. Secara keseluruhan, karakteristik industri kesehatan yang relatif resilien, didukung oleh peningkatan kesadaran masyarakat terhadap kesehatan. Kondisi ini menegaskan bahwa sektor kesehatan tetap

Economic and Industry Overview

Throughout 2025, the global economy demonstrated moderate growth with relatively strong resilience amid uncertainty in trade policies and geopolitical dynamics. Global economic growth was estimated at approximately 3.3%, with varying recovery rates between developed and developing countries, and remained influenced by policy adjustments and global financial conditions. At the national level, the Indonesian economy continued to show solid performance with growth of 5.11%, supported by domestic consumption, investment, and export performance. Macroeconomic stability was also maintained, with inflation of 2.92% remaining within the target range and a more accommodative monetary policy, as reflected in the reduction of the BI-Rate to 4.75% in order to maintain growth momentum amid global volatility.

From an industry perspective, growth in the transportation and warehousing sector of 8.78% and the trade sector of 5.49% reflected increasing distribution and logistics activities that are becoming more strategic in supporting the movement of goods, including healthcare products. Meanwhile, the manufacturing sector grew by 5.30%, with one of its subsectors, namely the chemical, pharmaceutical, and traditional medicine industry, increasing by 8.35%, indicating opportunities to strengthen the national healthcare ecosystem. However, the healthcare industry still faces structural challenges in the form of dependence on imports of pharmaceutical raw materials and medical device products, as well as increasing demands for quality, traceability, and supply chain compliance. On the other hand, the acceleration of digitalization has also encouraged the transformation of healthcare services and distribution to become more efficient and integrated. Overall, the relatively resilient characteristics of the healthcare industry, supported by increasing public awareness of health, confirm that the healthcare

berada pada jalur pertumbuhan struktural yang kuat, meskipun diiringi peningkatan kompleksitas operasional dan kepatuhan.

Tantangan dan Kendala yang Dihadapi Sepanjang Tahun 2025

Sejalan dengan dinamika ekonomi dan perkembangan industri kesehatan yang tetap bertumbuh namun diwarnai ketidakpastian, Perseroan menghadapi berbagai tantangan bisnis yang perlu dikelola secara cermat. Dari aspek ekonomi, tekanan terhadap kinerja usaha terutama dipengaruhi oleh dinamika portofolio prinsipal, termasuk keputusan prinsipal di segmen *Consumer Health* yang tidak melanjutkan kerja sama sehingga memberikan dampak langsung terhadap kinerja *topline* Perseroan. Selain itu, kebijakan efisiensi anggaran pemerintah, khususnya pada fasilitas kesehatan yang terkait dengan program JKN, turut menahan pertumbuhan permintaan dari sektor publik. Kondisi ini diperburuk oleh ketidakpastian global yang berdampak pada nilai tukar Rupiah dan berkontribusi terhadap peningkatan biaya, terutama pada produk kesehatan berbasis impor, sehingga meningkatkan tekanan terhadap struktur biaya industri.

Selain itu, pengetatan anggaran pada fasilitas kesehatan pemerintah berdampak pada terbatasnya akses layanan di beberapa segmen, sehingga memengaruhi pola konsumsi dan distribusi produk kesehatan. Perubahan regulasi melalui Permenkes No. 11 Tahun 2026 terkait distribusi obat resep secara daring mendorong penyesuaian dalam pola akses masyarakat terhadap obat, khususnya melalui kanal digital yang sebelumnya berkembang pesat. Kondisi ini mencerminkan pergeseran perilaku masyarakat sekaligus mempersempit fleksibilitas kanal distribusi, sehingga meningkatkan kompleksitas dalam menjaga keseimbangan antara kepatuhan regulasi dan akses layanan.

Dari aspek sosial, Perseroan menghadapi tantangan yang berkaitan dengan pengelolaan sumber daya manusia, K3, serta ekspektasi masyarakat yang terus berkembang. Kebutuhan untuk mempertahankan dan mengembangkan talenta yang kompeten menjadi semakin krusial di tengah persaingan pasar tenaga kerja yang semakin ketat, sekaligus menuntut Perseroan untuk menyediakan lingkungan kerja yang tidak hanya kompetitif, tetapi juga inklusif dan berkelanjutan. Di sisi lain, karakteristik operasional yang melibatkan aktivitas distribusi dan manufaktur menempatkan aspek K3 sebagai prioritas utama, dengan tantangan dalam memastikan konsistensi penerapan standar keselamatan di seluruh unit operasional. Selain itu, meningkatnya kesadaran dan ekspektasi masyarakat terhadap akses layanan kesehatan yang berkualitas, tanggung jawab sosial perusahaan, serta kontribusi terhadap lingkungan sekitar turut mendorong Perseroan untuk terus memperkuat peran sosialnya.

Dari aspek lingkungan, tantangan industri kesehatan semakin terkait dengan pengelolaan operasional yang efisien dan bertanggung jawab, termasuk dalam pengelolaan limbah serta

sector remains on a strong structural growth path, despite increasing operational and compliance complexity.

Challenges and Constraints Faced Throughout 2025

In line with economic dynamics and developments in the healthcare industry, which continued to grow despite being marked by uncertainty, the Company faced various business challenges that needed to be managed carefully. From an economic perspective, pressure on business performance was mainly influenced by principal portfolio dynamics, including the decision of principals in the Consumer Health segment not to continue their cooperation, which had a direct impact on the Company's topline performance. In addition, the government's budget efficiency policy, particularly at healthcare facilities related to the National Health Insurance program, also constrained demand growth from the public sector. This condition was further worsened by global uncertainty affecting the Rupiah exchange rate and contributing to increased costs, particularly for import-based healthcare products, thereby increasing pressure on the industry's cost structure.

In addition, budget tightening at government healthcare facilities affected the limited access to services in several segments, thereby influencing consumption patterns and the distribution of healthcare products. Regulatory changes through Minister of Health Regulation No. 11 of 2026 regarding the online distribution of prescription drugs encouraged adjustments in public access patterns to medicines, particularly through digital channels that had previously grown rapidly. This condition reflects changes in public behavior while at the same time narrowing the flexibility of distribution channels, thereby increasing the complexity of maintaining a balance between regulatory compliance and access to services.

From a social perspective, the Company faced challenges related to Human Resources management, occupational health and safety, and evolving public expectations. The need to retain and develop competent talent has become increasingly crucial amid intensifying labor market competition, while also requiring the Company to provide a working environment that is not only competitive, but also inclusive and sustainable. On the other hand, the operational characteristics involving distribution and manufacturing activities place occupational health and safety as a top priority, with challenges in ensuring consistent implementation of safety standards across all operational units. In addition, increasing public awareness and expectations regarding access to quality healthcare services, corporate social responsibility, and contributions to the surrounding environment have also encouraged the Company to continue strengthening its social role.

From an environmental perspective, challenges in the healthcare industry are increasingly related to efficient and responsible operational management, including waste management and

efisiensi penggunaan sumber daya. Kebutuhan untuk menjaga kualitas dan keamanan produk kesehatan menuntut penerapan standar operasional yang ketat, yang secara tidak langsung berdampak pada peningkatan penggunaan energi, kemasan, serta pengelolaan limbah medis dan non-medis. Selain itu, ketergantungan terhadap rantai pasok global juga menambah kompleksitas dalam menjaga efisiensi logistik dan jejak lingkungan dari proses distribusi. Kondisi ini menempatkan aspek efisiensi operasional dan pengelolaan dampak lingkungan sebagai salah satu tantangan penting dalam mendukung keberlanjutan industri kesehatan secara keseluruhan.

Penerapan Nilai-Nilai dan Strategi Keberlanjutan

Menanggapi berbagai tantangan yang muncul dari dinamika ekonomi, sosial, dan lingkungan, Perseroan merumuskan strategi usaha yang terintegrasi guna memastikan kesinambungan pertumbuhan sekaligus memperkuat daya saing jangka panjang. Dari aspek ekonomi, Perseroan secara konsisten mengembangkan sumber pertumbuhan baru melalui perluasan kerja sama dengan prinsipal-prinsipal baru serta penguatan portofolio bisnis, khususnya pada segmen *medical device* melalui model *Agency* dan *Own Brand*. Upaya ini didukung oleh penyelesaian proyek infrastruktur strategis, termasuk penguatan kapasitas cabang seperti Medan, guna meningkatkan kualitas layanan dan jangkauan distribusi. Di sisi lain, Perseroan terus mendorong digitalisasi proses bisnis yang berfokus pada efisiensi biaya operasional dan pengelolaan modal kerja, dengan memanfaatkan teknologi AI secara selektif dan berbasis nilai tambah. Pengembangan platform digital, baik B *to* B maupun B *to* C, juga terus dilakukan untuk memperluas akses pasar bagi prinsipal serta meningkatkan efektivitas distribusi dan kepuasan pelanggan secara menyeluruh. Pendekatan ini tidak hanya memperkuat kinerja ekonomi, tetapi juga menjadi fondasi dalam pengelolaan aspek sosial dan lingkungan secara terintegrasi.

Dari aspek sosial, Perseroan menempatkan karyawan sebagai aset strategis yang berperan penting dalam penciptaan nilai. Pengelolaan sumber daya manusia dilakukan melalui pendekatan berbasis kompetensi, di mana setiap karyawan diberikan kesempatan yang setara untuk berkembang melalui program pengembangan individu yang terstruktur dan berkelanjutan. Perseroan juga menjaga daya saing dalam menarik dan mempertahankan talenta melalui *benchmarking* pasar serta evaluasi kinerja berbasis kontribusi dan kompetensi. Penerapan program K3 dilakukan secara konsisten, terutama pada unit operasional yang memiliki risiko tinggi. Selain itu, penguatan budaya perusahaan yang berlandaskan nilai *Strive for Excellence, Act Professionally,* dan *Deal with Care* terus dilakukan melalui komunikasi yang berkelanjutan dan implementasi nyata, termasuk melalui inisiatif sosial seperti Argon Peduli. Perseroan juga mendorong praktik ketenagakerjaan yang inklusif melalui sistem insentif berbasis kinerja, pengembangan karier yang terstruktur, serta peningkatan representasi perempuan dalam

resource efficiency. The need to maintain the quality and safety of healthcare products requires the implementation of strict operational standards, which indirectly impacts increased energy use, packaging, and the management of medical and non-medical waste. In addition, dependence on global supply chains also adds complexity in maintaining logistics efficiency and the environmental footprint of the distribution process. These conditions place operational efficiency and environmental impact management as important challenges in supporting the overall sustainability of the healthcare industry.

Implementation of Sustainability Values and Strategies

In response to the various challenges arising from economic, social, and environmental dynamics, the Company formulated an integrated business strategy to ensure sustainable growth while strengthening long-term competitiveness. From an economic perspective, the Company consistently develops new growth sources through expanding cooperation with new principals and strengthening its business portfolio, particularly in the medical device segment through Agency and Own Brand models. These efforts are supported by the completion of strategic infrastructure projects, including strengthening branch capacity such as in Medan, in order to improve service quality and distribution reach. On the other hand, the Company continues to promote the digitalization of business processes focused on operational cost efficiency and working capital management by utilizing AI technology selectively and based on value creation. The development of digital platforms, both B to B and B to C, also continues to expand market access for principals as well as improve distribution effectiveness and overall customer satisfaction. This approach not only strengthens economic performance, but also serves as the foundation for managing social and environmental aspects in an integrated manner.

From a social perspective, the Company places employees as strategic assets that play an important role in value creation. Human Resources management is carried out through a competency-based approach, whereby each employee is given equal opportunities to develop through structured and sustainable individual development programs. The Company also maintains competitiveness in attracting and retaining talent through market benchmarking as well as performance evaluations based on contribution and competency. The implementation of occupational health and safety programs is carried out consistently, particularly in operational units with high risks. In addition, strengthening the Company's culture based on the values of Strive for Excellence, Act Professionally, and Deal with Care continues through ongoing communication and tangible implementation, including through social initiatives such as Argon Peduli. The Company also promotes inclusive labor practices through performance-based incentive systems, structured career development, and increased representation of

manajemen. Di sisi lain, keterlibatan dengan masyarakat dilakukan melalui program yang disesuaikan dengan kebutuhan lokal, guna menciptakan hubungan yang harmonis dan memberikan kontribusi positif bagi lingkungan sosial sekitar.

Dari aspek lingkungan, Perseroan menjalankan berbagai inisiatif strategis untuk mengelola dampak operasional secara bertanggung jawab dan mendukung agenda dekarbonisasi. Perseroan menetapkan target penurunan intensitas emisi GRK dengan arah menuju *net zero emissions* pada tahun 2050, termasuk target penurunan sebesar 52% pada tahun 2030 dengan *baseline* tahun 2023. Upaya tersebut didukung oleh penerapan pendekatan berbasis data seperti inventarisasi emisi dan *Marginal Abatement Cost Curve* (MACC) untuk memastikan efektivitas program. Implementasi inisiatif dekarbonisasi dilakukan melalui berbagai langkah, antara lain penggunaan kendaraan listrik di jaringan operasional, eksplorasi energi terbarukan seperti panel surya, peningkatan efisiensi energi melalui penggunaan lampu LED dan AC *inverter*, serta optimalisasi distribusi melalui teknologi *machine learning*. Perseroan juga mulai menerapkan internal *carbon pricing* sebagai mekanisme untuk mendorong investasi pada inisiatif hijau secara berkelanjutan.

Peran Direksi dalam Perumusan dan Implementasi Nilai-Nilai serta Strategi Keberlanjutan

Direksi berperan sentral dalam perumusan dan implementasi strategi Perseroan melalui penyusunan arah kebijakan yang selaras dengan kondisi industri, profil risiko, serta tujuan jangka panjang. Dalam proses perumusan, Direksi memastikan bahwa setiap strategi didasarkan pada analisis yang komprehensif terhadap peluang dan tantangan bisnis, termasuk integrasi aspek keuangan, operasional, dan keberlanjutan. Selanjutnya, dalam tahap implementasi, Direksi memastikan eksekusi strategi berjalan secara disiplin melalui penguatan koordinasi lintas fungsi, penetapan target yang terukur, serta pemantauan kinerja secara berkala, sehingga strategi yang ditetapkan dapat memberikan hasil yang optimal dan berkelanjutan bagi Perseroan.

Analisis Capaian Kinerja Keberlanjutan Dibandingkan dengan Target

Kinerja Perseroan sepanjang tahun 2025 menunjukkan capaian yang tetap solid dibandingkan dengan target yang telah ditetapkan, meskipun dihadapkan pada dinamika portofolio prinsipal dan tekanan industri yang tidak ringan. Perseroan tetap mampu membukukan pertumbuhan *topline* serta menjaga tingkat margin yang sehat, yang mencerminkan ketahanan model bisnis dan efektivitas strategi operasional. Selain itu, keberhasilan memperoleh kepercayaan dari sejumlah prinsipal baru menjadi

women in management. On the other hand, engagement with communities is carried out through programs tailored to local needs, in order to create harmonious relationships and provide positive contributions to the surrounding social environment.

From an environmental perspective, the Company implements various strategic initiatives to manage operational impacts responsibly and support the decarbonization agenda. The Company has established a greenhouse gas emission intensity reduction target toward achieving net zero emissions by 2050, including a reduction target of 52% by 2030 from the 2023 baseline. These efforts are supported by the implementation of data-based approaches such as emissions inventory and Marginal Abatement Cost Curve (MACC) to ensure program effectiveness. The implementation of decarbonization initiatives is carried out through various measures, including the use of electric vehicles across the operational network, exploration of renewable energy such as solar panels, increased energy efficiency through the use of LED lighting and inverter air conditioners, as well as distribution optimization through machine learning technology. The Company has also begun implementing internal carbon pricing as a mechanism to encourage continuous investment in green initiatives.

Role of the Board of Directors in Formulating and Implementing Sustainability Values and Strategies

The Board of Directors plays a central role in formulating and implementing the Company's strategy through the development of policy directions that are aligned with industry conditions, risk profile, and long-term objectives. In the formulation process, the Board of Directors ensures that each strategy is based on a comprehensive analysis of business opportunities and challenges, including the integration of financial, operational, and sustainability aspects. Furthermore, during the implementation stage, the Board of Directors ensures that strategy execution is carried out in a disciplined manner through strengthened cross-functional coordination, the establishment of measurable targets, and regular performance monitoring, so that the strategies implemented can deliver optimal and sustainable results for the Company.

Analysis of Sustainability Performance Achievements Compared with Targets

The Company's performance throughout 2025 showed solid achievements compared with the targets that had been established, despite facing principal portfolio dynamics and significant industry pressures. The Company remained able to record topline growth and maintain healthy margin levels, reflecting the resilience of its business model and the effectiveness of its operational strategy. In addition, the success in gaining the trust of several new principals became an important factor

faktor penting yang tidak hanya memperkuat posisi Perseroan pada tahun berjalan, tetapi juga menjadi sumber pertumbuhan baru yang prospektif untuk tahun 2026. Penguatan portofolio juga tercermin dari kinerja bisnis *Medi Own* yang terus menunjukkan pertumbuhan yang tinggi, serta unit usaha digital melalui PT KITA yang secara konsisten mencatatkan laba positif sejak awal tahun, dengan peningkatan jumlah transaksi dan basis pelanggan yang berkelanjutan.

Dari aspek ekonomi, realisasi kinerja menunjukkan pencapaian yang melampaui target yang telah ditetapkan. Target distribusi produk ke 77% fasilitas pelayanan kefarmasian di Indonesia berhasil dilampaui dengan capaian sebesar 102,2%, mencerminkan kekuatan jaringan distribusi dan kemampuan penetrasi pasar Perseroan. Sementara dari sisi finansial, Perseroan mencatatkan penjualan sebesar Rp14,89 triliun atau 92,74% dari target, meningkat 2,24% dibandingkan tahun sebelumnya sebesar Rp14,57 triliun, dengan komposisi penjualan yang tetap didominasi oleh produk farmasi sebesar 76,52%, diikuti produk kesehatan sebesar 11,92% dan alat kesehatan sebesar 11,57%. Pertumbuhan tersebut diiringi dengan peningkatan laba tahun berjalan menjadi Rp398,13 miliar atau 106,04% dari target, tumbuh 15,98% dibandingkan Rp343,27 miliar pada tahun 2024, yang menunjukkan keberhasilan Perseroan dalam menjaga efisiensi dan kualitas pendapatan di tengah tekanan eksternal.

Dari aspek sosial, Perseroan juga menunjukkan capaian yang sangat baik dibandingkan target yang telah ditetapkan. Program tanggung jawab sosial berhasil menjangkau penerima manfaat hingga 25.000 atau 462,4% dari target, mencerminkan perluasan dampak sosial yang signifikan. Dalam aspek keberagaman dan inklusi, capaian kepemimpinan wanita pada level manajerial ke atas mencapai 32,3% atau 95,8% dari target yang ditetapkan, sementara kontribusi individu penyandang disabilitas mencapai 1,00% dari jumlah karyawan atau 103,6% dari target yang ditetapkan. Pencapaian ini menunjukkan komitmen Perseroan dalam membangun lingkungan kerja yang inklusif, berkeadilan, dan berorientasi pada pemberdayaan sumber daya manusia.

Dari aspek lingkungan, kinerja Perseroan juga melampaui target yang ditetapkan, mencerminkan efektivitas inisiatif keberlanjutan yang dijalankan. Target penurunan intensitas emisi cakupan 1 dan 2 sebesar 19% pada tahun 2025 dari *baseline* tahun 2023 berhasil dengan capaian 97,8% dari target, di mana Perseroan mampu menurunkan intensitas emisi gas rumah kaca sebesar 18,6%. Selain itu, target pengalihan limbah non-B3 dari tempat pembuangan akhir sebesar 25% juga terlampaui dengan capaian sebesar 212,0%. Pencapaian target emisi dan limbah tersebut didukung oleh berbagai inisiatif, antara lain penggunaan kendaraan listrik, optimalisasi distribusi, efisiensi energi, serta peningkatan kesadaran ESG dalam operasional.

Selain capaian kinerja ekonomi, sosial, dan lingkungan di atas, Perseroan juga mencatatkan peristiwa penting di tahun 2025 seiring dengan langkah pencatatan saham di Bursa Efek Indonesia

that not only strengthened the Company's position during the year, but also became a prospective new growth source for 2026. Portfolio strengthening was also reflected in the performance of the Medi Own business, which continued to demonstrate strong growth, as well as the digital business unit through PT KITA, which consistently recorded positive profits since the beginning of the year, along with continuous growth in transaction volume and customer base.

From an economic perspective, the realization of performance exceeded the targets that had been established. The target of distributing products to 77% of pharmaceutical service facilities in Indonesia was surpassed, with an achievement of 102.2%, reflecting the strength of the Company's distribution network and market penetration capability. Meanwhile, from a financial perspective, the Company recorded sales of Rp14.89 trillion or 92.74% of the target, increasing by 2.24% compared with the previous year's Rp14.57 trillion, with the sales composition remaining dominated by pharmaceutical products at 76.52%, followed by healthcare products at 11.92% and medical devices at 11.57%. This growth was accompanied by an increase in profit for the year to Rp398.13 billion or 106.04% of the target, growing by 15.98% compared with Rp343.27 billion in 2024, demonstrating the Company's success in maintaining efficiency and the quality of earnings amid external pressures.

From a social perspective, the Company also demonstrated very good achievements compared with the targets that had been established. Social responsibility programs successfully reached 25,000 beneficiaries or 462.4% of the target, reflecting a significant expansion of social impact. In terms of diversity and inclusion, the achievement of women in leadership positions at managerial level and above reached 32.3% or 95.8% of the target established, while the contribution of individuals with disabilities reached 1.00% of the total workforce or 103.6% of the target established. These achievements demonstrate the Company's commitment to building an inclusive, equitable, and Human Resources empowerment-oriented working environment.

From an environmental perspective, the Company's performance also exceeded the targets that had been established, reflecting the effectiveness of the sustainability initiatives implemented. The target of reducing emissions intensity scope 1 and 2 by 19% in year 2025 from the 2023 baseline with an achievement of 97.8% of the target, whereby the Company succeeded in reducing greenhouse gas emission intensity by 18.6%. In addition, the target of diverting non-hazardous waste from landfills by 25% was also exceeded, with an achievement of 212.0%. The achievement of these emission and waste targets was supported by various initiatives, including the use of electric vehicles, distribution optimization, energy efficiency, and increased ESG awareness in operations.

In addition to the economic, social, and environmental performance achievements above, the Company also recorded an important milestone in 2025 through the listing of its shares

pada 15 April 2025 dengan kode "MDLA". Aksi korporasi ini menjadikan langkah dan pencapaian strategis Perseroan dalam memperkuat struktur permodalan, memperluas basis Pemegang Saham, serta meningkatkan kualitas tata kelola dan transparansi sebagai perusahaan publik.

Prospek Usaha

Ke depan, prospek usaha Perseroan diperkirakan tetap positif seiring dengan proyeksi pertumbuhan ekonomi global yang relatif stabil pada kisaran 3,3% serta penguatan ekonomi domestik Indonesia pada rentang 4,9%–5,7% yang ditopang oleh permintaan domestik dan kebijakan pro-pertumbuhan. Kondisi ini memberikan ruang bagi peningkatan aktivitas usaha pada sektor-sektor yang menjadi fondasi bisnis Perseroan, yaitu distribusi, perdagangan, manufaktur kesehatan, serta ekosistem digital. Di sisi industri, penguatan belanja kesehatan dan agenda pengembangan ekosistem kesehatan nasional turut menjaga momentum pertumbuhan, meskipun masih dihadapkan pada tantangan struktural seperti ketergantungan bahan baku impor serta peningkatan standar kepatuhan, termasuk penerapan sistem ketertelusuran produk dan penguatan kebijakan TKDN. Dalam konteks tersebut, Perseroan memanfaatkan peluang melalui penguatan portofolio prinsipal, peningkatan kapasitas dan kualitas jaringan distribusi, serta pengembangan platform digital guna memperluas akses pasar dan meningkatkan efisiensi layanan. Strategi ini diarahkan untuk memastikan keandalan pasokan, menjaga integritas mutu, serta memperkuat kepatuhan *end-to-end* di sepanjang rantai nilai, sehingga mampu menjawab tuntutan pasar yang semakin kompleks.

Namun demikian, pencapaian peluang tersebut akan dipengaruhi oleh sejumlah faktor eksternal dan internal, antara lain dinamika kebijakan perdagangan global, potensi disrupsi rantai pasok, volatilitas biaya logistik, serta peningkatan tuntutan terhadap kualitas layanan dan keamanan data dalam ekosistem digital. Untuk itu, Perseroan menyeimbangkan akselerasi pertumbuhan dengan melalui perencanaan permintaan berbasis data, optimalisasi jaringan distribusi dan *cold chain*, serta penguatan tata kelola mitra logistik dan sistem digital. Dari perspektif keberlanjutan, Perseroan juga memandang bahwa prospek usaha tidak terlepas dari kemampuan dalam mengelola aspek sosial dan lingkungan secara seimbang. Penguatan kualitas layanan kesehatan, perluasan akses masyarakat, serta pengembangan sumber daya manusia menjadi pilar penting dalam menciptakan dampak sosial yang berkelanjutan. Sementara itu, peningkatan efisiensi energi, pengelolaan emisi, dan penguatan praktik operasional yang bertanggung jawab menjadi bagian integral dalam menjaga keberlanjutan lingkungan. Dengan pendekatan tersebut, Perseroan optimis dapat mengoptimalkan peluang pertumbuhan secara berkelanjutan sekaligus memperkuat posisi sebagai mitra strategis dalam ekosistem kesehatan nasional.

on the Indonesia Stock Exchange on April 15, 2025 under the stock code "MDLA". This corporate action marked a strategic step and achievement for the Company in strengthening its capital structure, expanding its Shareholder base, and improving the quality of governance and transparency as a public company.

Business Outlook

Going forward, the Company's business prospects are expected to remain positive in line with the relatively stable projection for global economic growth at around 3.3% and the strengthening of Indonesia's domestic economy within the range of 4.9%–5.7%, supported by domestic demand and pro-growth policies. These conditions provide room for increased business activity in the sectors that form the foundation of the Company's business, namely distribution, trade, healthcare manufacturing, and the digital ecosystem. From an industry perspective, stronger healthcare spending and the agenda to develop the national healthcare ecosystem will also help maintain growth momentum, although the industry still faces structural challenges such as dependence on imported raw materials and increasing compliance standards, including the implementation of product traceability systems and the strengthening of Domestic Component Level policies. In this context, the Company is leveraging opportunities through strengthening its principal portfolio, improving the capacity and quality of its distribution network, and developing digital platforms to expand market access and improve service efficiency. This strategy is aimed at ensuring supply reliability, maintaining quality integrity, and strengthening end-to-end compliance throughout the value chain, thereby enabling the Company to respond to increasingly complex market demands.

Nevertheless, the realization of these opportunities will be influenced by a number of external and internal factors, including global trade policy dynamics, potential supply chain disruptions, logistics cost volatility, as well as increasing demands for service quality and data security within the digital ecosystem. Therefore, the Company balances growth acceleration through data-based demand planning, optimization of the distribution network and cold chain, as well as strengthening the governance of logistics partners and digital systems. From a sustainability perspective, the Company also believes that its business prospects are inseparable from its ability to manage social and environmental aspects in a balanced manner. Strengthening the quality of healthcare services, expanding public access, and developing Human Resources are important pillars in creating sustainable social impact. Meanwhile, improving energy efficiency, managing emissions, and strengthening responsible operational practices are integral parts of maintaining environmental sustainability. Through this approach, the Company is optimistic that it can optimize growth opportunities sustainably while strengthening its position as a strategic partner in the national healthcare ecosystem.

Penerapan Tata Kelola Keberlanjutan

Penerapan tata kelola keberlanjutan di Perseroan terus diperkuat melalui berbagai inisiatif strategis yang bertujuan memastikan integritas, kepatuhan, serta efektivitas pengelolaan risiko dalam mendukung pertumbuhan jangka panjang. Sepanjang tahun 2025, Perseroan melakukan penyusunan dan implementasi kode etik (*code of conduct*) yang berlaku bagi seluruh karyawan dan Entitas Anak sebagai landasan perilaku dan pengambilan keputusan yang berintegritas. Penguatan tata kelola juga dilakukan melalui integrasi kepatuhan terhadap Undang-Undang Perlindungan Data Pribadi ke dalam kebijakan dan prosedur operasional, termasuk melalui penyelenggaraan pelatihan bagi karyawan. Selain itu, Perseroan memulai pengembangan sistem *Whistleblowing* sebagai mekanisme deteksi dini terhadap potensi penyimpangan, serta melakukan digitalisasi dan integrasi platform *Governance, Risk & Compliance* (GRC) melalui pengembangan aplikasi *risk register* untuk meningkatkan efektivitas pemantauan risiko. Upaya tersebut memperoleh penghargaan dan pengakuan dari pemangku kepentingan, di mana Perseroan meraih penghargaan *Top GRC Award 2025 #4 Star* (Sangat Baik) serta *The Most Committed GRC Leader* 2025, yang mencerminkan komitmen kuat dalam penguatan tata kelola yang berkelanjutan.

Sejalan dengan itu, Perseroan juga mulai memperkuat kerangka pengelolaan risiko dan peluang ESG sebagai bagian dari integrasi keberlanjutan dalam strategi dan model bisnis. Perseroan meyakini bahwa pengelolaan ESG yang terstruktur menjadi kunci dalam menjaga ketahanan usaha di tengah tantangan perubahan iklim serta meningkatnya ekspektasi pemangku kepentingan. Pada tahun 2025, Perseroan telah memulai proses penilaian risiko terkait perubahan iklim, termasuk langkah awal dalam memahami dan mempersiapkan penerapan standar IFRS S1 dan S2 terkait pengungkapan risiko iklim. Selain itu, Perseroan telah menyelesaikan inventarisasi emisi GRK yang diverifikasi melalui *peer review* oleh konsultan independen, serta menyusun *Marginal Abatement Cost Curve* (MACC) sebagai dasar dalam menentukan prioritas inisiatif dekarbonisasi menuju target *net zero emission*. Pendekatan ini mencerminkan komitmen Perseroan dalam mengintegrasikan aspek lingkungan, sosial, dan tata kelola ke dalam pengambilan keputusan strategis secara berkelanjutan.

Implementation of Sustainability Governance

The implementation of sustainability governance within the Company continues to be strengthened through various strategic initiatives aimed at ensuring integrity, compliance, and the effectiveness of risk management in supporting long-term growth. Throughout 2025, the Company prepared and implemented a code of conduct applicable to all employees and Subsidiaries as the basis for behavior and integrity-driven decision-making. Governance strengthening was also carried out through the integration of compliance with the Personal Data Protection Law into operational policies and procedures, including through employee training programs. In addition, the Company began developing a whistleblowing system as an early detection mechanism for potential irregularities, and carried out the digitalization and integration of the Governance, Risk & Compliance (GRC) platform through the development of a risk register application to improve the effectiveness of risk monitoring. These efforts received awards and recognition from stakeholders, with the Company receiving the Top GRC Award 2025 #4 Star (Very Good) and The Most Committed GRC Leader 2025, reflecting its strong commitment to strengthening sustainable governance.

In line with this, the Company has also begun strengthening its ESG risk and opportunity management framework as part of integrating sustainability into its strategy and business model. The Company believes that structured ESG management is key to maintaining business resilience amid the challenges of climate change and increasing stakeholder expectations. In 2025, the Company began the process of assessing climate change-related risks, including initial steps to understand and prepare for the implementation of IFRS S1 and S2 standards related to climate risk disclosure. In addition, the Company completed a greenhouse gas emissions inventory that was verified through peer review by an independent consultant, and prepared a Marginal Abatement Cost Curve (MACC) as the basis for determining priority decarbonization initiatives toward the net zero emission target. This approach reflects the Company's commitment to integrating environmental, social, and governance aspects into strategic decision-making on an ongoing basis.

Penerapan Tata Kelola Teknologi Informasi

Penerapan tata kelola teknologi informasi di Perseroan diarahkan untuk mendukung transformasi operasional yang semakin efisien, terintegrasi, dan berbasis digital melalui pendekatan *less touch operation*. Perseroan mendorong peralihan proses bisnis dari metode konvensional menuju sistem berbasis algoritma digital, khususnya dalam proses pemesanan, pemenuhan pesanan, serta operasional gudang di cabang, sehingga dapat meminimalkan intervensi manual dan meningkatkan kecepatan serta akurasi layanan. Inisiatif digitalisasi ini tidak hanya berfokus pada efisiensi

Implementation of Information Technology Governance

The implementation of information technology governance within the Company is directed toward supporting increasingly efficient, integrated, and digital-based operational transformation through a less touch operation approach. The Company promotes the transition of business processes from conventional methods to digital algorithm-based systems, particularly in ordering, order fulfillment, and warehouse operations at branches, in order to minimize manual intervention and improve service speed and accuracy. This digitalization initiative focuses not only on

biaya operasional, tetapi juga pada pengelolaan modal kerja yang lebih optimal dan resilien terhadap risiko. Pemanfaatan teknologi *machine learning* dan *artificial intelligence* mulai diterapkan untuk mendeteksi potensi pelanggaran atau risiko yang dapat mengganggu operasional maupun menimbulkan kerugian finansial. Selain itu, Perseroan juga mengkaji pengembangan infrastruktur gudang pusat yang lebih otomatis dan efisien dalam penggunaan ruang. Di sisi komersial, adopsi teknologi digital turut mendukung efektivitas tim *sales marketing* dan *after sales service*, termasuk dalam pengelolaan peluang (*opportunity management*), serta akan terus dikembangkan untuk meningkatkan kompetensi tim melalui penguatan *product knowledge* dan *selling skill* berbasis teknologi.

operational cost efficiency, but also on more optimal working capital management and resilience against risk. The utilization of machine learning and artificial intelligence technologies has begun to be implemented to detect potential violations or risks that may disrupt operations or cause financial losses. In addition, the Company is also reviewing the development of a more automated central warehouse infrastructure with more efficient space utilization. On the commercial side, the adoption of digital technology also supports the effectiveness of the sales and marketing team and after-sales service, including in opportunity management, and will continue to be developed to improve team competency through technology-based product knowledge and selling skill enhancement.

Apresiasi

Sebagai penutup, Direksi menyampaikan apresiasi kepada seluruh karyawan atas dedikasi, profesionalisme, dan kontribusi yang telah diberikan dalam menjaga kinerja Perseroan di tengah berbagai tantangan sepanjang tahun 2025, serta kepada Dewan Komisaris atas arahan dan pengawasan yang konstruktif dalam memastikan keberlangsungan strategi dan tata kelola yang baik. Ucapan terima kasih juga kami sampaikan kepada para Pemegang Saham, prinsipal, regulator, masyarakat, dan pemangku kepentingan lainnya atas kepercayaan dan dukungan yang berkelanjutan kepada Perseroan. Sinergi yang kuat antara seluruh pemangku kepentingan tersebut menjadi fondasi penting bagi Perseroan untuk terus bertumbuh secara berkelanjutan dan menciptakan nilai jangka panjang di masa yang akan datang.

Appreciation

In closing, the Board of Directors would like to express its appreciation to all employees for their dedication, professionalism, and contributions in maintaining the Company's performance amid the various challenges throughout 2025, as well as to the Board of Commissioners for its constructive guidance and oversight in ensuring the continuity of strategy and good governance. We also extend our gratitude to the Shareholders, principals, regulators, the public, and other stakeholders for their continued trust and support for the Company. The strong synergy among all these stakeholders serves as an important foundation for the Company to continue growing sustainably and creating long-term value in the future.

Jakarta, 20 April 2026

Atas nama Direksi
On behalf of the Board of Directors
PT Medela Potentia Tbk,



Krestijanto Pandji
Direktur Utama
President Director



Profil Perusahaan

Company Profile




decamletric

Informasi Perseroan [GRI 2-1] [IR-4A]
Company Information

Nama Perusahaan
Company Name
PT Medela Potentia Tbk

Status Perusahaan
Company Status
Perusahaan Terbuka yang hanya menjual saham.
Publicly Listed Company that only sells shares.

Tanggal Pendirian
Date of Establishment
5 Agustus 2011
August 5th, 2011

Alamat dan Kontak [ACGS-B.5.1, C.10.1]
Address and Contact

Kantor Pusat [POJK C.2] [IR-1E]
Head Office
Jl. RS. Fatmawati Kav. 33
Cilandak Barat
Kota Jakarta Selatan 12430

Alamat Korespondensi
Correspondence Address
Titan Center Lt. 7
Jl. Boulevard Bintaro Blok B7/B1 No. 5
Bintaro Jaya, Sektor 7
Kota Tangerang Selatan 15424

(021) 7486 4210
(021) 7486 3880
cor.sec@medela-potentia.com
www.medela-potentia.com

Dasar Hukum Pendirian
Legal Basis of Establishment
Akta Pendirian No. 4 tanggal 5 Agustus 2011, dibuat di hadapan Evy Ferdiana, S.H., Notaris di Kabupaten Bekasi dan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Keputusan No. AHU-41899.AH.01.01. tanggal 18 Agustus 2011, serta diumumkan dalam Berita Negara Republik Indonesia No. 89 tanggal 6 November 2012.

Deed of Establishment No. 4 dated August 5th, 2011, drawn up before Evy Ferdiana, S.H., Notary in Bekasi Regency and has been ratified by Minister of Law and Human Rights of Republic of Indonesia with Decree No. AHU-41899.AH.01.01. dated August 18th, 2011, and announced in State Gazette of the Republic of Indonesia No. 89 dated November 6th, 2012.

Total Karyawan
Total Employees
2.701 Orang / People

Bidang Usaha sesuai Anggaran Dasar
Line of Business according to Articles of Association
Distribusi dan pemasaran atas produk farmasi, produk kesehatan dan alat kesehatan, manufaktur alat kesehatan, serta penyelenggaraan portal web dan/atau platform digital dengan tujuan komersial melalui Entitas Anak.

Distribution and marketing of pharmaceuticals, healthcare products and medical devices, medical device manufacturing, as well as the management of web portals and/or digital platforms for commercial purposes through Subsidiaries.

Kode Saham
Stock Code
MDLA

Tanggal Pencatatan Saham
Share Listing Date
15 April 2025
April 15th, 2025

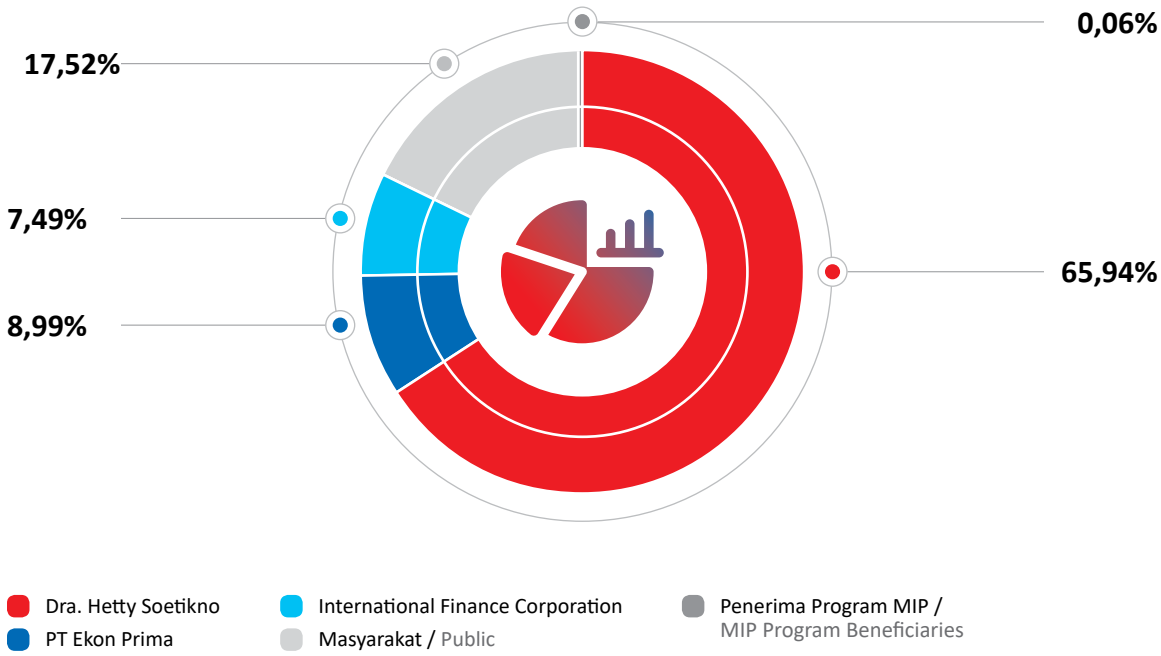
Akta Perubahan Terakhir
Latest Deed of Amendment
Akta Pernyataan Keputusan Dewan Komisaris Perseroan No. 28 tanggal 23 April 2025, yang dibuat di hadapan Emmyra Fauzia Kariana, S.H., M.Kn., Notaris di Jakarta dan telah diterima pemberitahuan perubahan Anggaran Dasar oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia sebagaimana termuat dalam surat Penerimaan Pemberitahuan Perubahan Anggaran Dasar Perseroan No. AHU-AH.01.03-0114490 tanggal 28 April 2025 dan telah didaftarkan dalam Daftar Perseroan dengan No. AHU-0091626.AH.01.11.TAHUN 2025 tanggal 28 April 2025 (**Akta No. 28/2025**).

Deed of Statement of Decision of the Company's Board of Commissioners No. 28 dated April 23rd, 2025, drawn up before Emmyra Fauzia Kariana, S.H., M.Kn., Notary in Jakarta and has been received notification of amendment to Articles of Association by Minister of Law and Human Rights of Republic of Indonesia as stated in the letter of Receipt of Notification of Amendment to Articles of Association of the Company No. AHU-AH.01.03-0114490 dated April 28th, 2025 and has been registered in the Company Register with No. AHU-0091626.AH.01.11.TAHUN 2025 dated April 28th, 2025 (**Deed No. 28/2025**).

Modal Dasar
Authorized Capital
Rp720.000.000.000,-

Modal Ditempatkan dan Disetor Penuh
Issued and Fully Paid-Up Capital
Rp280.256.500.000,-

Kepemilikan Saham [POJK C.3]
Share Ownership



Perubahan Signifikan pada Tahun 2025
[POJK C.3] [POJK C.6]

Pada 15 April 2025, Perseroan resmi mencatatkan sahamnya di Bursa Efek Indonesia dengan kode saham "MDLA". Pencatatan saham ini menandai perubahan signifikan status Perseroan menjadi perusahaan publik, yang memperkuat struktur permodalan, memperluas basis Pemegang Saham, serta mendorong peningkatan penerapan tata kelola perusahaan dan keterbukaan informasi sesuai ketentuan pasar modal.

Significant Change in 2025
[POJK C.3] [POJK C.6]

On April 15th, 2025, the Company officially listed its shares in the Indonesia Stock Exchange under the stock code "MDLA". This share listing marked a significant change to the status of the Company into a public company, which strengthen its capital structure, expand its Shareholders basis, as well as encouraging the implementation of corporate governance and information disclosure in accordance with capital market regulation.

Riwayat Singkat
Brief History



Perseroan merupakan perusahaan induk yang membangun ekosistem layanan kesehatan terintegrasi, mencakup distribusi dan pemasaran produk farmasi, produk kesehatan dan alat kesehatan, manufaktur alat kesehatan, serta pengembangan portal web dan/atau platform digital dengan tujuan komersial melalui Entitas Anak. Dengan pengalaman panjang di industri kesehatan, Perseroan memosisikan diri sebagai mitra strategis yang menghubungkan prinsipal, fasilitas layanan kesehatan, dan masyarakat melalui solusi yang terintegrasi dari hulu hingga hilir.

The Company is a holding company that develops an integrated healthcare services ecosystem, including distribution and marketing of pharmaceutical products, healthcare products, and medical devices, manufacturing of medical devices, and the management of web portals and/or digital platforms for commercial purposes through Subsidiaries. With extensive experience in healthcare industry, the Company positions itself as a strategic partner connecting principals, healthcare facilities, and communities through integrated end-to-end solutions.

Fondasi bisnis Perseroan berakar dari pendirian PT Anugrah Argon Medica (**PT AAM**) pada tahun 1980, yang memulai kegiatan usaha sebagai distributor produk farmasi yang diproduksi oleh PT Dexa Medica (**PT DXM**). Seiring dengan meningkatnya kebutuhan distribusi yang lebih luas, pendiri Perseroan mengakuisisi PT Djembatan Dua (**PT DD**) pada tahun 1981 untuk memperkuat cakupan jaringan distribusi, khususnya di wilayah Jakarta, Tangerang, dan berbagai daerah di Indonesia. Langkah ini menjadi pijakan awal dalam membangun jaringan distribusi nasional yang solid.

Dalam menghadapi dinamika industri kesehatan yang terus berkembang, Perseroan dan Entitas Anak melakukan transformasi model bisnis guna memperkuat ketahanan dan keberlanjutan usaha. Pada tahun 1996, PT AAM melakukan reposisi peran sebagai mitra strategis bagi perusahaan penyedia produk kesehatan. Selanjutnya, pada tahun 2010, PT DD memfokuskan kegiatan usahanya pada pemasaran dan penjualan alat kesehatan melalui merek dagang Inmark Healthcare yang telah terdaftar sejak tahun 2006. Sinergi antara PT AAM dan PT DD diwujudkan melalui pembagian peran yang saling melengkapi, dengan PT AAM bertanggung jawab atas distribusi dan pemenuhan pesanan, sementara PT DD berfokus pada pemasaran dan pengelolaan hubungan dengan prinsipal.

Untuk memperkuat kapabilitas logistik dan mendukung efisiensi operasional, Perseroan membangun *national distribution center* (NDC) di kawasan industri Jababeka, Cikarang, Jawa Barat, pada

The Company's business foundation traces back with the establishment of PT Anugrah Argon Medica (**PT AAM**) in 1980, which started its business as a distributor of pharmaceutical products manufactured by PT Dexa Medica (**PT DXM**). With the increasing need for broader distribution coverage, the founders of the Company acquired PT Djembatan Dua (**PT DD**) in 1981 to strengthen its distribution network, particularly in Jakarta, Tangerang, and various regions across Indonesia. This step was an initial milestone in building a solid nationwide distribution network.

In facing the ever-evolving dynamics of the healthcare industry, the Company and its Subsidiaries are transforming the business model to enhance resilience and business continuation. In 1996, PT AAM repositioned its role as a strategic partner for healthcare product providers. Subsequently, in 2010, PT DD focused its business activities on marketing and sale of medical devices under Inmark Healthcare trademark, which has been registered since 2006. The synergy between PT AAM and PT DD is realized in their complementary roles, where PT AAM is responsible for distribution and order fulfilment, while PT DD focused on marketing and relationships management with principals.

To strengthen logistics capabilities and support operational efficiency, the Company established the national distribution center (NDC) in the Jababeka industrial estate, Cikarang, West







tahun 2009. Keberadaan fasilitas ini menjadi bagian penting dalam pengelolaan rantai pasok yang terintegrasi, sekaligus mendukung keandalan distribusi produk farmasi, produk kesehatan, dan alat kesehatan secara berkelanjutan.

Sejalan dengan strategi pengembangan usaha, Perseroan melakukan ekspansi regional melalui pendirian Dynamic Argon Co Ltd (**DAC**) pada tahun 2018 sebagai hasil kerja sama patungan antara PT AAM dan Dynamic Group. Kehadiran DAC memperluas jangkauan operasional Perseroan di kawasan regional serta memperkuat peran Perseroan dalam ekosistem distribusi kesehatan lintas negara.

Untuk menangkap peluang pertumbuhan di segmen alat kesehatan dan memperkuat rantai nilai usaha, Perseroan mendirikan PT Deca Metric Medica (**PT DMM**) pada tahun 2020. PT DMM mulai beroperasi secara komersial pada awal tahun 2023 dan memproduksi alat kesehatan dengan merek Stardec yang pertama kali diperkenalkan pada tahun 2011. Produk-produk yang dihasilkan difokuskan pada segmen perawatan luka akut, dengan pengembangan berkelanjutan ke segmen perawatan luka kronis dan perlengkapan bedah guna menjawab kebutuhan pasar yang terus berkembang.

Menjawab perubahan perilaku konsumen dan pertumbuhan ekosistem digital di sektor kesehatan, Perseroan memasuki segmen platform digital melalui pendirian PT Karsa Inti Tuju

Java, in 2009. This facility is essential in the management of an integrated supply chain, as well as supporting the reliability of distribution of pharmaceutical products, healthcare products, and medical devices in a sustainable manner.

In accordance with its business expansion strategy, the Company conducted regional expansion through the establishment of Dynamic Argon Co Ltd (**DAC**) in 2018 as a joint venture between PT AAM and Dynamic Group. DAC's existence expanded the Company's operational reach in the region and strengthen its role within cross-border healthcare distribution ecosystem.

To capture growth opportunities in medical device segment and strengthen its business value chain, the Company established PT Deca Metric Medica (**PT DMM**) in 2020. PT DMM started its commercial operations in early 2023 and manufactures medical devices under the Stardec brand, first introduced in 2011. The products generated are focused on acute wound care segment, with ongoing development into chronic wound care and surgical supplies to address increasingly growing market needs.

In response to shifting consumer behavior and growth of digital ecosystem in the healthcare sector, the Company entered into the digital platform segment through the establishment of

Askara (**PT KITA**) dan akuisisi GoApotik pada tahun 2022. GoApotik merupakan platform *business-to-business-to-consumer* (B2B2C) yang menyediakan layanan farmasi dan penjualan obat secara daring melalui aplikasi mandiri maupun platform mitra, termasuk *marketplace e-commerce* dan aplikasi *telemedicine*. Dalam operasionalnya, GoApotik berkomitmen untuk memastikan bahwa seluruh transaksi dan produk yang diperdagangkan telah sesuai dengan ketentuan peraturan perundang-undangan yang berlaku di sektor kesehatan.

Sebagai bagian dari strategi penguatan skala usaha dan akselerasi pertumbuhan jangka panjang, Perseroan melaksanakan penawaran umum perdana saham dan mencatatkan sahamnya di Bursa Efek Indonesia pada tanggal 15 April 2025 dengan kode saham MDLA. Dana hasil IPO dimanfaatkan untuk memperkuat struktur permodalan, meningkatkan kapasitas operasional Entitas Anak, serta mendukung fleksibilitas pendanaan dalam menjalankan strategi pertumbuhan yang berkelanjutan.

Dengan pengalaman lebih dari 4 dekade, Perseroan telah membangun fondasi yang kuat sebagai platform distribusi kesehatan terintegrasi. Didukung oleh jaringan distribusi yang luas, kapabilitas operasional yang terintegrasi, serta kemitraan strategis dengan berbagai pemangku kepentingan, Perseroan terus memperkuat perannya dalam mendukung ketersediaan produk kesehatan di Indonesia dan kawasan regional.

Ke depan, Perseroan memandang keberlanjutan sebagai landasan utama dalam penciptaan nilai jangka panjang. Dengan mengoptimalkan sinergi antar lini bisnis produksi, pemasaran, distribusi, dan ekosistem digital, Perseroan berkomitmen untuk memperluas akses masyarakat terhadap produk dan layanan kesehatan yang aman, berkualitas, dan terjangkau. Prinsip keberlanjutan secara konsisten diintegrasikan ke dalam strategi dan pengelolaan usaha, mencakup aspek lingkungan, sosial, dan tata kelola perusahaan, guna menjaga ketahanan bisnis, memperkuat daya saing, serta memberikan kontribusi positif bagi sistem kesehatan nasional dan keberlanjutan Perseroan di masa mendatang.

PT Karsa Inti Tuju Askara **(PT KITA)** and acquisition of GoApotik in 2022. GoApotik is a business-to-business-to-consumer (B2B2C) platform providing pharmaceutical services and online medicine sales through its proprietary application or partner platforms, including e-commerce marketplaces and telemedicine apps. In its operations, GoApotik is committed to ensure that all of the transactions and products offered are in compliance with the applicable laws and regulations in the healthcare sector.

As part of its strategy to strengthen business scale and accelerate long-term growth, the Company conducted an initial public offering (IPO) and listed its shares on Indonesia Stock Exchange on April 15th, 2025, under the stock code MDLA. The proceeds from the IPO were utilized to strengthen the capital structure, enhance operational capacity of its Subsidiaries, and support funding flexibility in executing the sustainable growth strategies.

With more than 4 decades of experience, the Company has established a strong foundation as an integrated healthcare distribution platform. Supported by an extensive distribution network, integrated operational capabilities, as well as strategic partnerships with various stakeholders, the Company continues to enforce its role in supporting the availability of healthcare products in Indonesia and the regional market.

Going forward, the Company views sustainability as the main foundation of long-term value creation. By optimizing synergies across its production, marketing, distribution, and digital ecosystem business lines, the Company is committed to expand public access to safe, quality, and affordable healthcare products and services. Sustainability principles are consistently integrated into the strategy and business management of the company, including environmental, social, and corporate governance aspects, to maintain business resilience, strengthen the competitiveness, as well as contribute positively to the national healthcare system and the Company's future sustainability.

Visi, Misi, dan Nilai-Nilai Perusahaan [POJK C.1] [ACGS-C.2.1]

Vision, Mission, and Corporate Values

Visi
Vision



Menjadi perusahaan global terpercaya di bidang kesehatan dalam memberikan nilai tambah yang signifikan bagi pelanggan dan mitra bisnis.

To become a trusted global healthcare group of companies to provide significant added values for our customers and business partners.

Misi
Mission

Menjadi perusahaan di bidang kesehatan yang diandalkan dengan:

- **Jaringan distribusi yang luas dan sistem *supply chain* yang kuat;**
- **Sistem dan teknologi informasi yang andal;**
- **Produk yang berkualitas baik untuk memenuhi kebutuhan pelanggan; dan**
- **Tim yang memiliki tujuan selaras.**

To become the leading company in the healthcare industry by:

- Providing a robust supply chain and a vast distribution network;
- Applying state-of-the-art systems and information technology;
- Providing good quality products to fulfill our consumers' needs; and
- Building purpose-led talent.

Peninjauan Visi dan Misi
Review of Vision and Mission
[ACGS-D.1.4]

Dewan Komisaris dan Direksi senantiasa meninjau Visi dan Misi Perseroan. Berdasarkan hasil tinjauan yang dilakukan pada tahun 2025, Dewan Komisaris dan Direksi memandang bahwa visi dan misi tersebut masih relevan dengan perkembangan bisnis dan industri terkini.

The Board of Commissioners and Board of Directors constantly reviewing the Company's Vision and Mission. Based on the 2025 review, the Board of Commissioners and Board of Directors considered that the vision and mission remain relevant to current business developments and industry dynamics.

Nilai Perseroan
Corporate Values

STRIVE FOR EXCELLENCE

Komitmen untuk memberikan hasil terbaik kepada pelanggan.
A commitment to provide the best possible value to our customers.

ACT PROFESSIONALLY

Bertindak profesional yang menekankan pada kejujuran dan integritas.
Act professionally, emphasizing honesty and integrity.

DEAL WITH CARE

Kepedulian untuk selalu memahami dan menghormati satu sama lain.
An effort to always understand and respect one another.

Jejak Langkah
Milestones

1980
PT AAM didirikan sebagai perusahaan dagang.
PT AAM was established as a trading company.

1981
Pendiri mengakuisisi PT DD pada tahun 1981 untuk memperkuat area cakupan distribusi di Jakarta, Tangerang dan berbagai wilayah di Indonesia.

In 1981, the founder acquired PT DD to strengthen the distribution coverage across Jakarta, Tangerang, and various other regions in Indonesia.

1996
PT AAM menempatkan diri sebagai mitra bagi pelaku industri kesehatan global dan mulai berekspansi ke distribusi alat kesehatan.

PT AAM positioned itself as a partner for global healthcare players and expanded into medical device distribution.

2003
PT AAM mengimplementasikan sistem *enterprise resource planning* (ERP) dan meluncurkan platform analitik.

PT AAM implemented an enterprise resource planning (ERP) system and launched an analytical platform.

2005
PT AAM berekspansi ke distribusi produk kesehatan konsumen.

PT AAM expanded into the distribution of consumer health products.

2009
National Distribution Center (NDC) mulai beroperasi.
The National Distribution Center (NDC) began operations.

2010
PT DD diposisikan ulang sebagai unit usaha pemasaran dan penjualan alat kesehatan, serta meluncurkan merek sendiri, Stardec.

PT DD was repositioned as the sales and marketing arm for medical devices and launched its own brand, Stardec.

2011
Perseroan didirikan sebagai perusahaan induk.
The Company was established as a holding company.

2018
DAC didirikan di Kamboja, menandai ekspansi internasional pertama Perseroan.

DAC was established in Cambodia, marking the Company's first international expansion.

2020
PT DMM didirikan sebagai produsen alat kesehatan.
PT DMM was established as a medical device manufacturer.

2022
PT KITA didirikan untuk menangkap peluang pertumbuhan *e-commerce* melalui GoApotik, platform agregator farmasi.

PT KITA was established to capture growing e-commerce demand through GoApotik, a pharmacy aggregator platform.

2023

- PT AAM meningkatkan layanan digital melalui implementasi GPOS;
- PT AAM berekspansi ke distribusi produk kosmetik, kecantikan, dan bayi; dan
- Peresmian pabrik PT DMM.

- PT AAM enhanced its digital offerings through the implementation of GPOS;
- PT AAM expanded into the distribution of cosmetics, beauty, and baby products; and
- Inauguration of PT DMM's plant.

2024

Perseroan resmi menjadi perusahaan terbuka.
The Company officially became a publicly company.

2025



Perseroan melaksanakan penawaran umum perdana saham.

The Company conducted its initial public offering.

Kegiatan Usaha [GRI 2-6] [POJK C.4]

Business Activities

Berdasarkan amandemen terakhir Anggaran Dasar Perseroan sebagaimana tertuang dalam Akta Pernyataan Keputusan Para Pemegang Saham No. 38 tanggal 22 November 2024 yang dibuat oleh Emmyra Fauzia Kariana, S.H., M.Kn., Notaris di Jakarta, kegiatan usaha utama Perseroan adalah sebagai perusahaan induk atas grup usaha yang bergerak di bidang distribusi dan pemasaran produk farmasi, produk kesehatan, dan alat kesehatan; manufaktur alat kesehatan; serta penyelenggaraan portal web dan/atau platform digital untuk tujuan komersial melalui Entitas Anak.

Pada tahun 2025, kegiatan usaha sesuai Anggaran Dasar tersebut telah dijalankan Perseroan bersama Entitas Anak.

Based on the latest amendment to the Company's Articles of Association, as stated in Deed of Shareholders' Resolution No. 38 dated November 22nd, 2024, drawn up before Emmyra Fauzia Kariana, S.H., M.Kn., Notary in Jakarta, the Company's core business activities is a holding company for a business group engaged in the distribution and marketing of pharmaceuticals, healthcare products, and medical devices; medical device manufacturing; as well as the management of web portals and/or digital platforms for commercial purposes through Subsidiaries.

In 2025, the business activities in line with Articles of Association have been conducted by the Company and its Subsidiaries.

Produk

Perseroan menyediakan produk farmasi, produk kesehatan, dan alat kesehatan untuk mendukung kebutuhan fasilitas layanan kesehatan dan konsumen. Pada segmen alat kesehatan, Perseroan memproduksi produk dengan merek Stardec melalui PT DMM, yang difokuskan pada solusi medis untuk mendukung aktivitas klinis dan ruang operasi dengan standar kualitas dan regulasi yang berlaku.

Products

The Company provides pharmaceutical products, healthcare products, and medical devices to support the needs of healthcare facilities and consumers. In medical device segment, the Company manufactures products under the Stardec brand through PT DMM, focused on medical solutions to support clinical activities and operating room, following the applicable quality standards and regulations.

Proses dan Model Bisnis [IR-4C]

Business Process and Model

Proses dan model bisnis Perseroan dirancang untuk membangun ekosistem layanan kesehatan yang terintegrasi, efisien, dan berkelanjutan dengan menghubungkan seluruh rantai nilai, mulai dari pengembangan produk, pemasaran, distribusi, hingga penyediaan akses layanan berbasis digital. Model bisnis ini dijalankan melalui sinergi antar Entitas Anak yang masing-masing memiliki peran strategis, sehingga memungkinkan Perseroan menciptakan nilai secara berkelanjutan bagi prinsipal, fasilitas layanan kesehatan, mitra bisnis, serta masyarakat luas.

Dalam menjalankan kegiatan usahanya, Perseroan mengoperasikan model bisnis berbasis 4 pilar utama, yaitu produksi, pemasaran, distribusi, dan ekosistem digital, yang saling terhubung dan tidak berdiri sendiri. Integrasi keempat pilar tersebut memungkinkan Perseroan merespons dinamika industri kesehatan secara adaptif, memperkuat efisiensi operasional, serta memperluas akses terhadap produk dan layanan kesehatan yang aman, berkualitas, dan terjangkau.

The Company's business process and model were designed to build an integrated, efficient, and sustainable healthcare services ecosystem by connecting the entire value chain, from product development, marketing, distribution to provision of digital-based service access. This business model is implemented through synergy among Subsidiaries, each with their respective strategic role, allowing the Company to create sustainable value for the principals, healthcare facilities, business partners, and the wider community.

In carrying out its business activities, the Company operates a business model based on 4 main pillars: manufacturing, marketing, distribution, and digital ecosystem, all interconnected and operating in an integrated manner. The integration of these 4 pillars enables the Company to adaptively responding to the healthcare industry dynamics, strengthen operational efficiency, and broadening access to safe, quality, and affordable healthcare products and services.

Produksi **Manufacturing**	Pada pilar produksi, Perseroan mengembangkan kapabilitas produksi alat kesehatan melalui PT DMM. Kegiatan manufaktur difokuskan pada produksi pembalut luka dan berbagai alat kesehatan lainnya yang memenuhi standar kualitas serta ketentuan regulasi yang berlaku. Keberadaan fasilitas manufaktur ini mendukung ketersediaan produk alat kesehatan secara berkelanjutan sekaligus berperan dalam memperkuat kemandirian industri nasional dengan mengurangi ketergantungan terhadap produk impor.	In manufacturing pillar, the Company develops medical device manufacturing capabilities through PT DMM. Manufacturing activity is focused on the production of wound dressings and various other medical devices under the applicable quality standards and regulations. This manufacturing facility supports the continuous availability of medical device products and contributing to the strengthening of national industrial self-reliance by reducing dependence on imported products.
Pemasaran **Marketing**	Pilar pemasaran dijalankan untuk mendukung pengembangan pasar dan pertumbuhan penjualan produk kesehatan dan alat medis. Melalui PT DD, Perseroan mengelola aktivitas penjualan, pemasaran, serta hubungan jangka panjang dengan prinsipal dan pelanggan, termasuk rumah sakit dan laboratorium. Perseroan secara berkelanjutan memperluas portofolio produk melalui kemitraan dengan produsen berstandar internasional guna menghadirkan produk yang relevan dengan kebutuhan pasar dan perkembangan teknologi medis.	The marketing pillar supports market development and sales growth of healthcare products and medical devices. Through PT DD, the Company is managing activities of sales, marketing, and long-term relationships with principals and customers, including hospitals and laboratories. The Company continuously expands its product portfolio through partnerships with internationally recognized manufacturers to deliver products relevant with market needs and medical technology advancements.
Distribusi **Distribution**	Melalui PT DMM, Perseroan mengelola penyaluran produk farmasi, produk kesehatan, perawatan kesehatan, dan kosmetik melalui jaringan distribusi yang luas dan terintegrasi di berbagai wilayah Indonesia. Jaringan distribusi ini menjangkau berbagai fasilitas layanan kesehatan, termasuk rumah sakit, apotek, klinik, hingga ritel modern, sehingga memastikan ketersediaan produk kesehatan secara merata dan tepat waktu. Untuk memperluas jangkauan regional, aktivitas distribusi juga diperkuat melalui kehadiran DAC di Kamboja yang bekerja sama dengan mitra lokal dalam mendistribusikan dan memasarkan produk kesehatan di kawasan tersebut.	Through PT DMM, the Company manages the distribution of pharmaceutical products, healthcare products, medical supplies, and cosmetics via an extensive and integrated distribution network across various regions of Indonesia. This distribution network serves a wide range of healthcare facilities, including hospitals, pharmacies, clinics, and modern retail outlets, to ensure equitable and timely availability of healthcare products. To expand its regional reach, distribution activities are further strengthened through DAC in Cambodia, collaborating with local partners in distributing and marketing healthcare products in the region.

Ekosistem Digital
Digital Ecosystem

Pilar ekosistem digital dijalankan PT KITA yang mengelola dan mengembangkan layanan digital kesehatan, termasuk platform GoApotik sebagai kanal digital berbasis B2B2C yang menghubungkan prinsipal, mitra bisnis, fasilitas layanan kesehatan, serta konsumen akhir. Selain itu, Perseroan juga mengembangkan solusi digital melalui PT AAM, antara lain sistem GPOS, yang mendukung proses pemesanan digital, pengelolaan transaksi, serta integrasi dengan sistem pelanggan. Ekosistem digital ini memungkinkan Perseroan meningkatkan efisiensi proses bisnis, memperluas akses layanan kesehatan, serta mendukung pemerataan layanan kesehatan berbasis teknologi.

PT KITA is carrying out the digital ecosystem pillar, which manages and develops digital healthcare services, including GoApotik platform as a B2B2C-based digital channel that connects principals, business partners, healthcare facilities, and end consumers. The Company also develops digital solutions through PT AAM, such as the GPOS system, which supports digital ordering processes, transaction management, and integration with customer systems. This digital ecosystem allows the Company to enhance business process efficiency, expand access to healthcare services, and support the equitable distribution of technology-based healthcare services.

Keempat pilar utama tersebut saling terintegrasi dan membentuk satu kesatuan proses bisnis yang utuh. Aktivitas produksi memastikan ketersediaan produk, fungsi pemasaran memperkuat pengembangan pasar, jaringan distribusi menjamin penyaluran produk secara andal, sementara ekosistem digital meningkatkan efisiensi dan memperluas jangkauan layanan di seluruh rantai nilai Perseroan.

These 4 main pillars are integrated to each other, as a complete and unified business process. Manufacturing activities ensure product availability, marketing function enforces market development, distribution network guarantees reliable product delivery, while digital ecosystem enhances efficiency and expand service reach across the entire value chain of the Company.

Untuk memastikan seluruh proses bisnis utama berjalan secara efektif dan berkelanjutan, Perseroan didukung oleh berbagai proses pendukung yang terintegrasi dalam pengelolaan usaha. Proses pendukung tersebut mencakup:

1. **Pengelolaan Keuangan**, dilakukan secara terstruktur melalui perencanaan, pengendalian, dan pengelolaan sumber daya keuangan yang *prudent*. Fungsi ini memastikan ketersediaan pendanaan bagi operasional dan pengembangan usaha, sekaligus menjaga kesehatan keuangan Perseroan guna mendukung keberlanjutan bisnis dalam jangka panjang.
2. **Pengelolaan Sumber Daya Manusia (SDM)**, berfokus pada pengembangan kapabilitas dan kompetensi karyawan di seluruh lini bisnis. Melalui pengelolaan talenta, peningkatan kinerja, serta pemenuhan kebutuhan tenaga kerja yang kompeten, Perseroan memastikan kesiapan organisasi dalam menjalankan strategi bisnis dan merespons dinamika industri kesehatan yang terus berkembang.
3. **Teknologi Informasi dan Inovasi Digital**, berperan dalam mendukung integrasi sistem dan pengelolaan data yang andal di seluruh proses bisnis. Pemanfaatan teknologi informasi memungkinkan Perseroan meningkatkan efisiensi operasional, memperkuat pengambilan keputusan berbasis data, serta mengoptimalkan pengelolaan layanan digital yang terhubung dengan ekosistem bisnis Perseroan.

To ensure all core business processes operate effectively and sustainably, the Company is supported by various integrated supporting functions in its business management. These supporting functions include:

1. **Financial Management,** conducted in a structured manner through prudent planning, control, and management of financial resources. This function ensures the availability of funding for operational activities and business development, while maintaining Company's financial soundness to support long-term business sustainability.
2. **Human Resources (HR) Management,** focus on developing employee capabilities and competencies across all business lines. With talent management, performance enhancement, and fulfillment of qualified workforce needs, the Company ensures organizational readiness in executing its business strategy and responding to evolving dynamics of healthcare industry.
3. **Information Technology and Digital Innovation,** has a role in supporting system integration and reliable data management across all business processes. The utilization of information technology enables the Company to improve its operational efficiency, strengthen data-driven decision-making, and optimize the management of digital services related to the Company's business ecosystem.

4. **Manajemen Risiko dan Tata Kelola**, diterapkan untuk memastikan seluruh aktivitas usaha berjalan sesuai dengan prinsip kehati-hatian, kepatuhan terhadap regulasi, serta penerapan tata kelola perusahaan yang baik. Melalui pengelolaan risiko yang proaktif dan sistematis, Perseroan berupaya menjaga keandalan proses operasional, melindungi kepentingan pemangku kepentingan, serta memperkuat ketahanan usaha.
5. **Manajemen Rantai Pasok**, mengoordinasikan pergerakan produk dari tahap produksi hingga distribusi kepada pelanggan secara efektif dan efisien. Pengelolaan rantai pasok yang terintegrasi mendukung ketersediaan produk yang stabil, ketepatan waktu pengiriman, serta pemenuhan standar kualitas dan keamanan produk kesehatan.

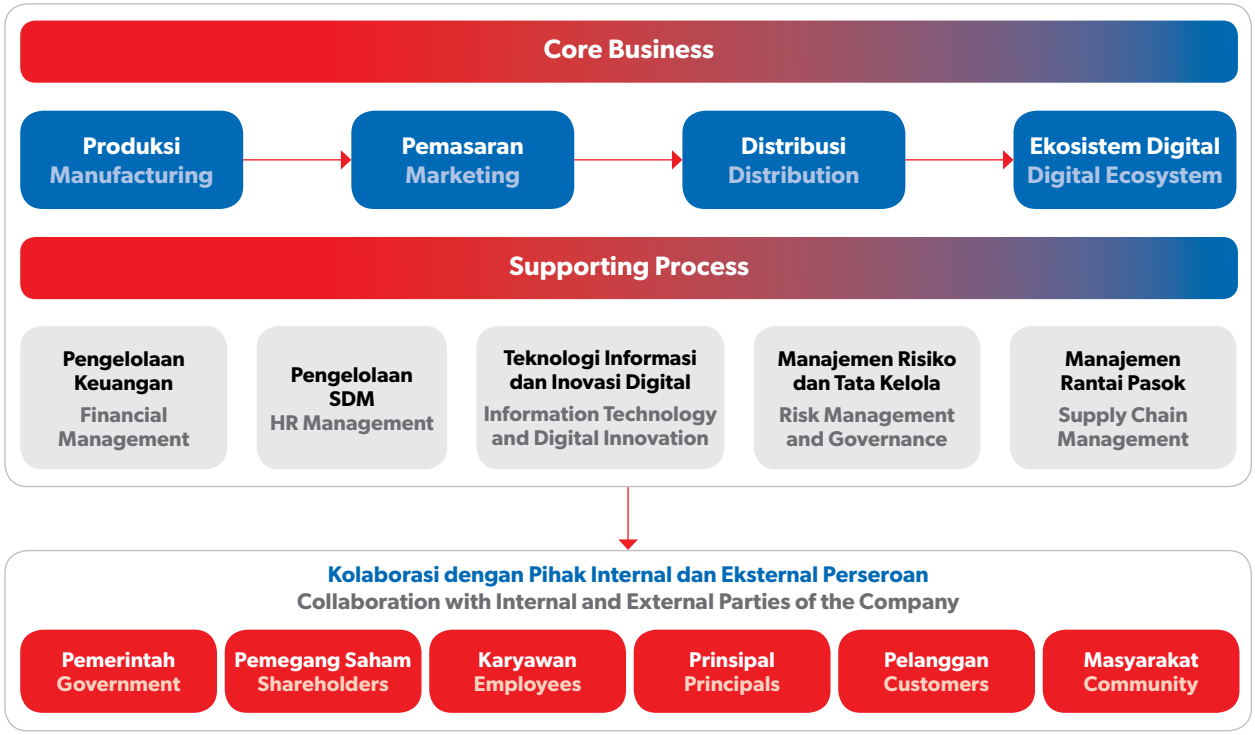
Dalam menjalankan seluruh proses bisnis dan proses pendukung tersebut, Perseroan menjalin kolaborasi dengan berbagai pemangku kepentingan internal dan eksternal, termasuk pemerintah, Pemegang Saham, karyawan, prinsipal, pelanggan, serta masyarakat. Kolaborasi ini menjadi bagian penting dalam mendukung keberlanjutan usaha dan penciptaan nilai jangka panjang bagi seluruh pihak terkait.

4. **Risk Management and Governance,** implemented to ensure that all business activities are running in line with prudential principles, regulatory compliance, and implementation of good corporate governance. With proactive and systematic risk management, the Company strives to maintain operational reliability, safeguard stakeholder interests, and strengthen business resilience.

5. **Supply Chain Management,** coordinates the movement of products from manufacturing stage to distribution to customers in an effective and efficient manner. Integrated supply chain management supports stable product availability, timely delivery, and fulfillment of quality and safety standards for healthcare products.

In carrying out all business process and its supporting processes, the Company collaborates with various internal and external stakeholders, including government, Shareholders, employees, principals, customers, and community. Such collaboration is an important part in supporting business sustainability and creating long-term value for all of the related parties.

Proses dan Model Bisnis
Business Process and Model



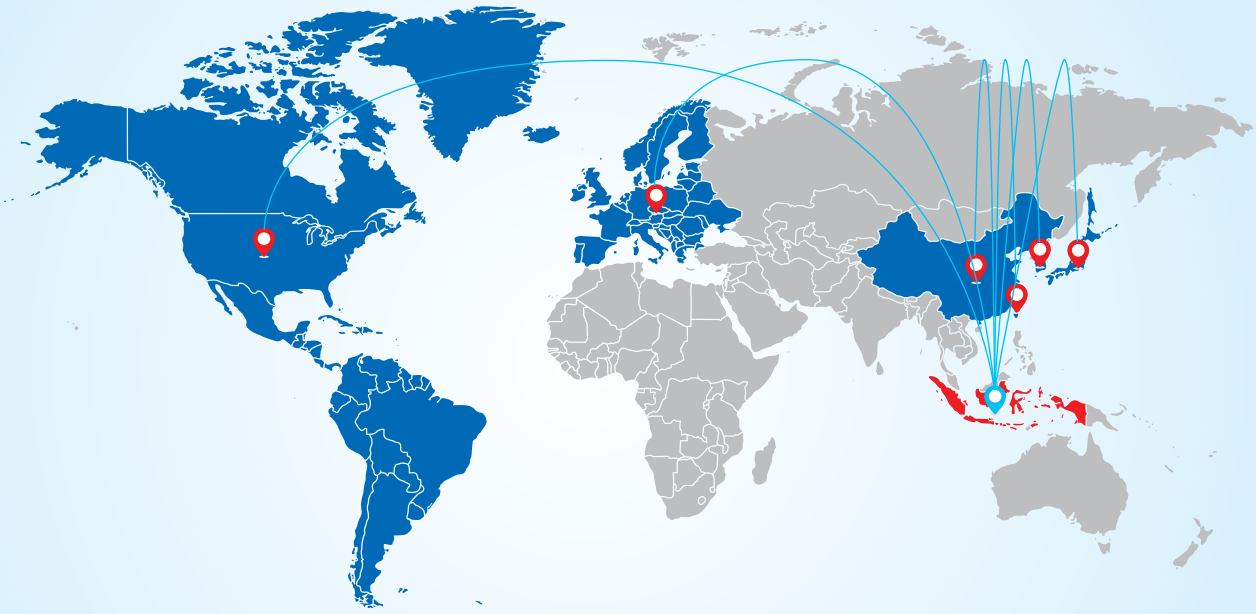
Wilayah Operasional [POJK C.3] [IR-4F]
Operational Area

Jaringan Distribusi PT AAM
PT AAM's Distribution Network

Indonesia:
35 Gudang Penjualan / Sales Warehouses,
2 National Distribution Center (NDC).



Jaringan Kemitraan PT DD
PT DD's Partnership Network



Dari kiri ke kanan / From Left to Right:
Amerika / United States, Eropa / Europe, Tiongkok / China, Taiwan, Korea Selatan / South Korea, dan / and Jepang / Japan.

Dynamic Argon Co Ltd



Kamboja / Cambodia:
3 Cabang / Branches,
1 National Distribution Center (NDC).

Kamboja / Cambodia
Phnom Penh

Saluran Penjualan
Sales Channels

4.000+	Klinik / Clinics	50.000+	Toko Modern / Modern Outlets
23.000+	Apotek / Pharmacies	3.000+	Rumah Sakit / Hospitals
3.000+	Institusi Pemerintahan / Government Institutions	20.000+	Lainnya / Others

1.300+
Pedagang Besar Farmasi dan Pedagang Alat Kesehatan
Pharmaceutical Wholesalers and Medical Devices Distributors

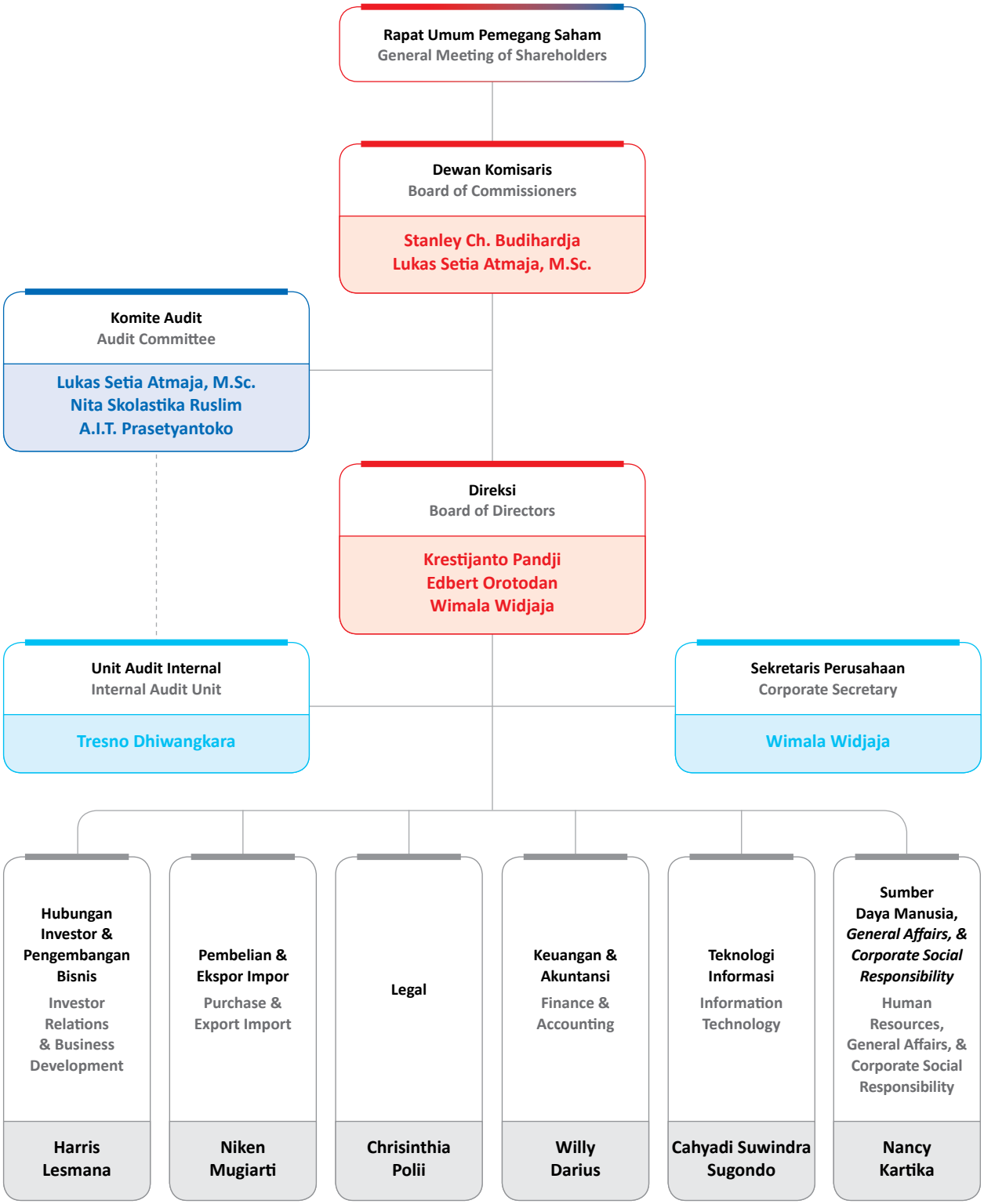
Keanggotaan Asosiasi [GRI 2-28] [POJK C.5]
Association Memberships

Per 31 Desember 2025, Perseroan beserta Entitas Anak tercatat sebagai anggota dari sejumlah asosiasi sebagai berikut.

As of December 31st, 2025, the Company and Subsidiaries were registered members on the following associations.

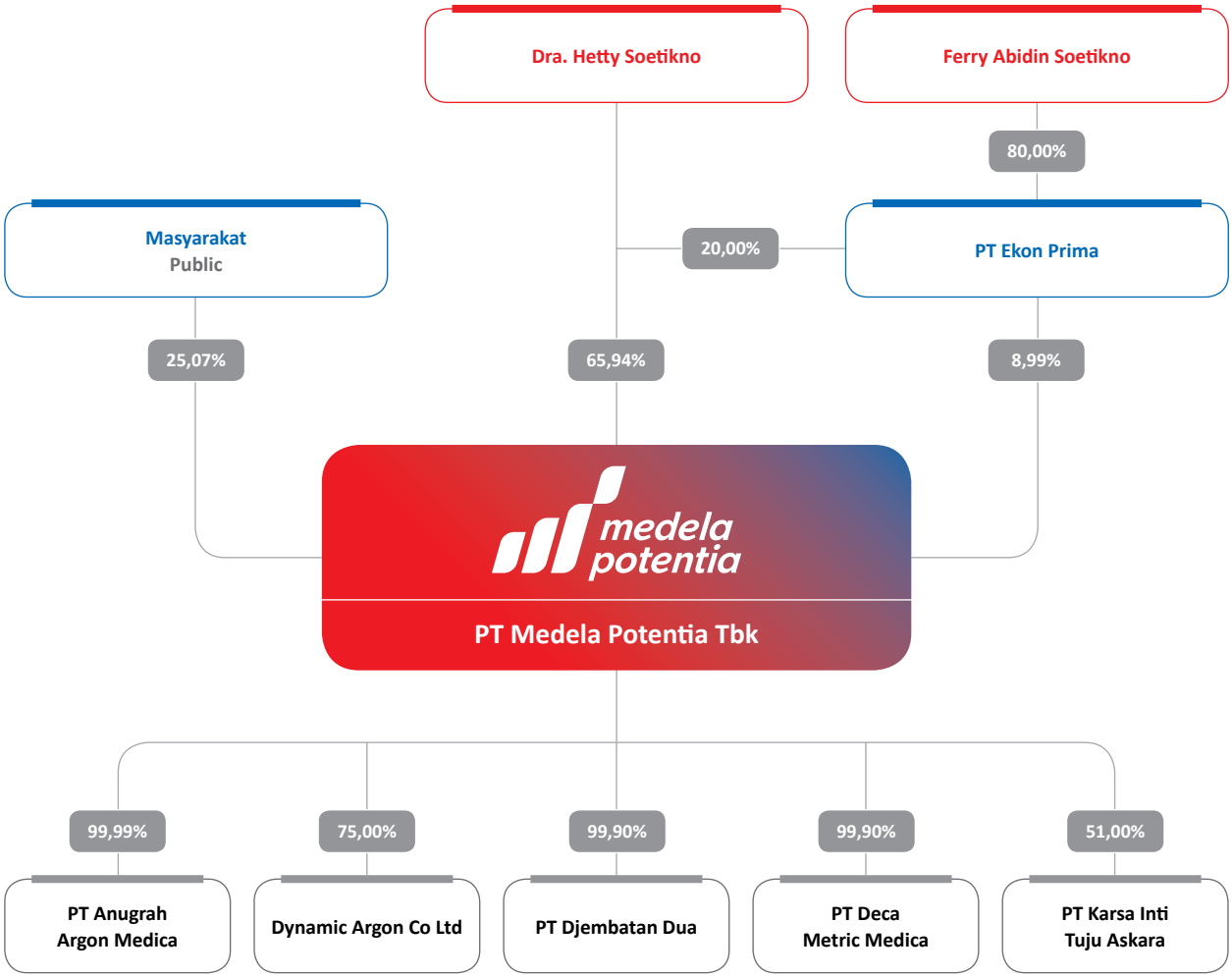
Nama Asosiasi Association Name	Skala Asosiasi Association Scale	Entitas Entity	Posisi Position
Gabungan Perusahaan Farmasi Indonesia (GP Farmasi Indonesia) Indonesian Pharmaceutical Companies Association (GP Farmas Indonesia)	Nasional National	PT AAM	Anggota Member
Asosiasi Produsen Alat Kesehatan Indonesia (ASPAKI) Indonesian Medical Device Manufacturers Association (ASPAKI)	Nasional National	PT DMM	Anggota Member
Asosiasi Pengusaha Indonesia (APINDO) Indonesia Employers Association (APINDO)	Nasional National	PT AAM	Anggota Member
Perkumpulan Organisasi Perusahaan Alat-Alat Kesehatan dan Laboratorium Indonesia (Gakeslab Indonesia) Indonesian Medical Device and Laboratory Equipment Companies Association (Gakeslab Indonesia)	Nasional National	PT AAM & PT DD	Anggota Member
Sedex	Nasional National	PT DMM	Anggota Member
Kamar Dagang dan Industri Indonesia (KADIN) Indonesian Chamber of Commerce and Industry (KADIN)	Nasional National	PT MP	Anggota Member

Struktur Organisasi
Organizational Structure



Garis struktural. / Structural line. — — — Garis koordinasi. / Coordination line.

Struktur Perusahaan
Corporate Structure



Penghargaan dan Sertifikasi
Awards and Certifications

Penghargaan / Awards



Indonesia Digital-Enabled Services Champions* 2025 - Predikat *Excellent

Indonesia Digital-Enabled Services Champions 2025 - Excellent Predicate

Pemberi Penghargaan / Awarding Entity:
Majalah SWA dan Business Digest / SWA Magazine and Business Digest

Penerima / Recipient:
GoApotik



IDX Channel Anugerah ESG 2025 - Kategori Utama Sektor Kesehatan

IDX Channel 2025 ESG Award - Main Category Health Sector

Pemberi Penghargaan / Awarding Entity:
IDX Channel

Penerima / Recipient:
PT Medela Potentia Tbk



TOP GRC Awards 2025 #4 Star (Sangat Baik)

TOP GRC Awards 2024 #4 Stars (Very Good)

Pemberi Penghargaan / Awarding Entity:
Top Business

Penerima / Recipient:
PT Medela Potentia Tbk



***The Most Committed* GRC Leader 2025**

Pemberi Penghargaan / Awarding Entity:
Top Business

Penerima / Recipient:
Bapak Wimala Widjaja (Direktur) / Mr. Wimala Didjaja (Director)



Penghargaan Inovasi Teknologi dan Digital

Technology and Digital Innovation Award

Pemberi Penghargaan / Awarding Entity:
Berita Satu

Penerima / Recipient:
PT Medela Potentia Tbk



Certified Governance

Pemberi Penghargaan / Awarding Entity:
Investor Daily

Penerima / Recipient:
PT Medela Potentia Tbk

Sertifikasi / Certifications



ISO 13485:2016
Medical Devices - Quality Management Systems

Lembaga Pemberi / Certifying Body:
The International Organization for Standardization

Masa Berlaku / Validity Period:
29 Juli 2024-28 Juli 2027 / July 29th, 2024-July 28th, 2027

Penerima / Recipient:
PT DMM



ISO 9001
Quality Management Systems

Lembaga Pemberi / Certifying Body:
The International Organization for Standardization

Masa Berlaku / Validity Period:
24 Januari 2024-13 Agustus 2026 / January 24th, 2024-August 13th, 2026

Penerima / Recipient:
PT AAM

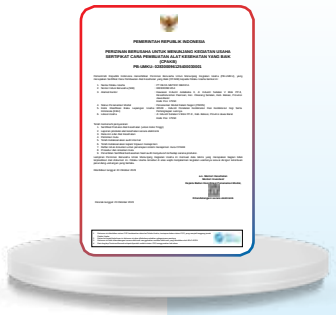


Cara Pembuatan Alat Kesehatan yang Baik KBLI 21015
Good Manufacturing Practice for Medical Devices KBLI 21015

Lembaga Pemberi / Certifying Body:
Kementerian Kesehatan / The Ministry of Health

Masa Berlaku / Validity Period:
19 November 2024-19 November 2029 / November 19th, 2024-November 19th, 2029

Penerima / Recipient:
PT DMM



Cara Pembuatan Alat Kesehatan yang Baik KBLI 32509
Good Manufacturing Practice for Medical Devices KBLI 32509

Lembaga Pemberi / Certifying Body:
Kementerian Kesehatan / The Ministry of Health

Masa Berlaku / Validity Period:
20 Oktober 2023-20 Oktober 2028 / October 20th, 2023-October 20th, 2028

Penerima / Recipient:
PT DMM



Sistem Jaminan Produk Halal
Halal Product Assurance System

Lembaga Pemberi / Certifying Body:
Lembaga Pengkajian Pangan, Obat-Obatan, dan Kosmetika / The Assessment Institute for Foods, Drugs, and Cosmetics – Indonesian Ulema Council (LPPOM–MUI)

Masa Berlaku / Validity Period:
4 November 2021-4 November 2026 / November 4th, 2021-November 4th, 2026

Penerima / Recipient:
PT AAM



Cara Distribusi Obat yang Baik (CDOB) *Cold Chain Product* (CCP)

Good Distribution Practice (GDP) for Cold Chain Products (CCP)

Lembaga Pemberi / Certifying Body:
Badan Pengawas Obat dan Makanan (BPOM) / National Agency of Drug and Food Control (BPOM)

Masa Berlaku / Validity Period:
26 Desember 2023-
31 Desember 2028 /
December 26th, 2023 -
December 31st, 2028

Penerima / Recipient:
PT AAM



CDOB Obat Lainnya
GDP for Other Pharmaceuticals

Lembaga Pemberi / Certifying Body:
Badan Pengawas Obat dan Makanan (BPOM) / National Agency of Drug and Food Control (BPOM)

Masa Berlaku / Validity Period:
26 Desember 2023 -
31 Desember 2028 /
December 26th, 2023 -
December 31st, 2028

Penerima / Recipient:
PT AAM



Good Storage and Distribution Practices (GSDP)

Lembaga Pemberi / Certifying Body:
World Health Organization (WHO)

Masa Berlaku / Validity Period:
24 Januari 2024-30 Agustus 2027 /
January 24th, 2024-August 30th, 2027

Penerima / Recipient:
PT AAM

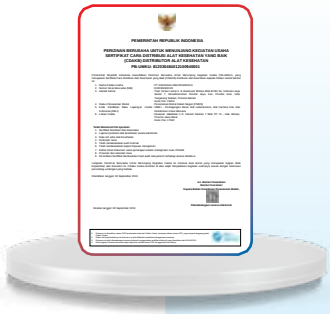


Authorized Economic Operator (AEO)

Lembaga Pemberi / Certifying Body:
Direktorat Jenderal Bea dan Cukai / Directorate General of Customs and Excise

Masa Berlaku / Validity Period:
24 Januari 2024-24 Januari 2029 / January 24th, 2024-January 24th, 2029

Penerima / Recipient:
PT AAM & PT DD



Cara Distribusi Alat Kesehatan yang Baik (CDAKB)
Good Distribution Practice for Medical Devices (GDPMD)

Lembaga Pemberi / Certifying Body:
Direktorat Pengawasan Alat Kesehatan dan Perbekalan Kesehatan Rumah Tangga (PKRT) / Directorate of Medical Device and Household Health Supplies Supervision (PKRT)

Masa Berlaku / Validity Period:
3 September 2024-3 September 2029 / September 3rd, 2024-September 3rd, 2029

Penerima / Recipient:
PT AAM



Cara Distribusi Alat Kesehatan yang Baik (CDAKB)

Good Distribution Practice for Medical Devices (GDPMD)

Lembaga Pemberi / Certifying Body:
Direktorat Pengawasan Alat Kesehatan dan Perbekalan Kesehatan Rumah Tangga (PKRT) / Directorate of Medical Device and Household Health Supplies Supervision (PKRT)

Masa Berlaku / Validity Period:
10 Oktober 2023-10 Oktober 2028 / October 10th, 2023-October 10th, 2028

Penerima / Recipient:
PT DD



ISO/IEC 27001:2022 Information Security Management Systems

Lembaga Pemberi / Certifying Body:
BSI

Masa Berlaku / Validity Period:
31 Oktober 2025-17 Desember 2026 / October 31st, 2025-December 17th, 2026

Penerima / Recipient:
PT KITA



Sertifikat Halal

Halal Certificate

Lembaga Pemberi / Certifying Body:
Badan Penyelenggara Jaminan Produk Halal / Halal Product Assurance Agency

Masa Berlaku / Validity Period:
29 Agustus 2025 / August 29th, 2025

Penerima / Recipient:
PT DMM

Profil Dewan Komisaris [ACGS-C.2.5, A.6.3]

Board of Commissioners' Profile



Stanley Ch. Budihardja

Komisaris Utama
President Commissioner

Kewarganegaraan Nationality	: Indonesia : Indonesian
Usia Age	: 65 Tahun : 65 Years Old
Domisili Domicile	: Tangerang Selatan : South Tangerang

Periode dan Dasar Hukum Pengangkatan
Period and Legal Basis of Appointment

2024-2027 : Keputusan Sirkuler Para Pemegang Saham sebagai Pengganti Rapat Umum Pemegang Saham Luar Biasa sebagaimana dimuat dalam Akta Pernyataan Keputusan Pemegang Saham No. 38 tanggal 22 November 2024.

2024-2027 : Circular Resolution of the Shareholders in Lieu of the Extraordinary General Meeting of Shareholders, as stated in the Deed of Shareholders' Resolution No. 38 dated November 22nd, 2024.

Riwayat Pendidikan
Educational Background

Sarjana Kedokteran, Universitas Katolik Indonesia Atma Jaya (1988).
Bachelor of Medicine from Atma Jaya Catholic University of Indonesia (1988).

Riwayat Jabatan
Previous Position

- Dokter Rumah Sakit Atma Jaya Jakarta (1989-1991);
- *General Manager* PT Organon Teknika Indonesia (1993-1999);
- *General Manager Marketing* PT Antar Mitra Sembaga (2000-2002);
- *General Manager* PT BSN Medical Indonesia (2002-2012); dan
- *Regional Director Emerging Market East Asia* PT BSN Medical Indonesia (2013-2015).

- Medical Doctor of Atma Jaya Hospital, Jakarta (1989-1991);
- General Manager of PT Organon Teknika Indonesia (1993-1999);
- General Manager Marketing of PT Antar Mitra Sembaga (2000-2002);
- General Manager of PT BSN Medical Indonesia (2002-2012); and
- Regional Director Emerging Market East Asia of PT BSN Medical Indonesia (2013-2015).

Rangkap Jabatan
Concurrent Positions

- Komisaris PT DD (sejak 2019); dan
- Komisaris PT DMM (sejak 2020).

- Commissioner of PT DD (since 2019); and
- Commissioner of PT DMM (since 2020).

Hubungan Afiliasi
Affiliations

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya, anggota Direksi, serta Pemegang Saham Utama dan Pengendali.

Has no affiliations with other members of the Board of Commissioners, Board of Directors, and Majority and Controlling Shareholders.



Lukas Setia Atmaja, M.Sc.

Komisaris Independen
Independent Commissioner

Kewarganegaraan Nationality	: Indonesia : Indonesian
Usia Age	: 62 Tahun : 62 Years Old
Domisili Domicile	: Jakarta Selatan : South Jakarta

Periode dan Dasar Hukum Pengangkatan
Period and Legal Basis of Appointment

2024-2027 : Keputusan Sirkuler Para Pemegang Saham sebagai Pengganti Rapat Umum Pemegang Saham Luar Biasa sebagaimana dimuat dalam Akta Pernyataan Keputusan Pemegang Saham No. 38 tanggal 22 November 2024.

2024-2027 : Circular Resolution of the Shareholders in Lieu of the Extraordinary General Meeting of Shareholders, as stated in the Deed of Shareholders' Resolution No. 38 dated November 22nd, 2024.

Riwayat Pendidikan
Educational Background

- Sarjana Ekonomi dalam bidang Manajemen, Universitas Atma Jaya Yogyakarta (1987);
- *Master of Science* dalam bidang *Finance, Banking, and Investment*, University of Wisconsin di Madison, Amerika Serikat (1992); dan
- Ph.D dalam bidang *Banking & Finance*, Monash University, Australia (2007).
- Bachelor of Economics in Management from Atma Jaya University Yogyakarta (1987);
- Master of Science in Finance, Banking, and Investment from University of Wisconsin at Madison, United States (1992); and
- Ph.D in Banking & Finance from Monash University, Australia (2007).

Riwayat Jabatan
Previous Position

- Dosen Tetap Universitas Atma Jaya Yogyakarta (1988-2000);
- Asisten Dosen Monash University dan Deakin University, Australia (2005-2007);
- *Vice Chairman for Research* Indonesian Institute for Corporate Directorship (2017-2023); dan
- Komisaris Independen PT Prodia Widyahusada Tbk (2017-2021).
- Permanent Lecturer at Atma Jaya University Yogyakarta (1988-2000);
- Teaching Assistant at Monash University and Deakin University, Australia (2005-2007);
- Vice Chairman for Research of Indonesian Institute for Corporate Directorship (2017-2023); and
- Independent Commissioner of PT Prodia Widyahusada Tbk (2017-2021).

Rangkap Jabatan
Concurrent Positions

Dosen Tetap Universitas Prasetiya Mulya (sejak 2001).
Permanent Lecturer at Prasetiya Mulya University (since 2001).

Hubungan Afiliasi
Affiliations

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya, anggota Direksi, serta Pemegang Saham Utama dan Pengendali.

Has no affiliations with other members of the Board of Commissioners, Board of Directors, and Majority and Controlling Shareholders.

Pernyataan Independensi

Independensi Bapak Lukas Setia Atmaja, M.Sc. sebagai Komisaris Independen telah memenuhi ketentuan Peraturan OJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik. Pemenuhan prinsip independensi tersebut dibuktikan melalui penilaian atas kompetensi dan latar belakang yang bersangkutan, serta dituangkan dalam surat pernyataan independensi tertanggal 9 Desember 2024. Dengan demikian, yang bersangkutan menjalankan fungsi pengawasan secara objektif dan bebas dari benturan kepentingan.

Statement of Independence

The independence of Mr. Lukas Setia Atmaja, M.Sc. as the Independent Commissioner has met the provisions of FSA Regulation No. 33/POJK.04/2014 on the Board of Directors and Board of Commissioners of Issuers or Public Companies. The fulfillment of the independence principle is proven through assessment on his competency and background, stated in the statement of independence dated December 9th, 2024. Accordingly, he is capable of carrying out the supervisory duty objectively and free from conflict of interest.

Perubahan Komposisi Anggota Dewan Komisaris

Tidak terdapat perubahan komposisi anggota Dewan Komisaris selama tahun 2025 hingga Laporan Tahunan ini diterbitkan.

Change of Composition of Members of the Board of Commissioners

There was no change of composition of members of the Board of Commissioners in 2025 until the publication of this Annual Report.

Profil Direksi [ACGS-C.2.5, A.6.3]
Board of Directors' Profile



Krestijanto Pandji

Direktur Utama
President Director

Kewarganegaraan : Indonesia
Nationality : Indonesian

Usia : 61 Tahun
Age : 61 Years Old

Domisili : Jakarta
Domicile : Jakarta

Periode dan Dasar Hukum Pengangkatan
Period and Legal Basis of Appointment

2024-2027 : Keputusan Sirkuler Para Pemegang Saham sebagai Pengganti Rapat Umum Pemegang Saham Luar Biasa sebagaimana dimuat dalam Akta Pernyataan Keputusan Pemegang Saham No. 38 tanggal 22 November 2024.

2024-2027 : Circular Resolution of the Shareholders in Lieu of the Extraordinary General Meeting of Shareholders, as stated in the Deed of Shareholders' Resolution No. 38 dated November 22nd, 2024.

Riwayat Pendidikan
Educational Background

- *Bachelor* dalam bidang *Electrical Engineering*, University of Washington, Amerika Serikat (1988); dan
- *Master* dalam bidang *Electrical Engineering* & *Computer Science*, University of Southern California, Amerika Serikat (1989).
- Bachelor of Electrical Engineering from University of Washington, United States (1988); and
- Master of Electrical Engineering & Computer Science from University of Southern California, United States (1989).

Riwayat Jabatan
Previous Position

- *System Analyst* Landis and Gyrs System Corporation, Amerika Serikat (1989-1991);
- *Manufacturing and Business Consultant* Oracle Corporation, Amerika Serikat (1991-1994); dan
- Direktur Utama PT Ferron Par Pharmaceuticals (2016-2022).
- System Analyst of Landis and Gyr Systems Corporation, United States (1989-1991);
- Manufacturing and Business Consultant of Oracle Corporation, United States (1991-1994); and
- President Director of PT Ferron Par Pharmaceuticals (2016-2022).

Rangkap Jabatan
Concurrent Positions

- *Chairman* International Society for Pharmaceutical Engineering (ISPE) (sejak 2009);
- Direktur PT Sarana Titan Manunggal (sejak 2016);
- Wakil Kamar Dagang dan Industri Indonesia (KADIN) (sejak 2022); dan
- Wakil Ketua Komite Tetap Industri Farmasi KADIN (sejak 2022).
- Chairman of International Society for Pharmaceutical Engineering (ISPE) (since 2009);
- Director of PT Sarana Titan Manunggal (since 2016);
- Vice Chairman of Indonesian Chamber of Commerce and Industry (KADIN) (since 2022); and
- Deputy Head of Permanent Committee for Pharmaceutical Industry at KADIN (since 2022).

Hubungan Afiliasi
Affiliations

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya, serta Pemegang Saham Utama dan Pengendali.

Has no affiliations with members of the Board of Commissioners, other members of the Board of Directors, and Majority and Controlling Shareholders.



Edbert Orotodan

Direktur
Director

Kewarganegaraan : Indonesia
Nationality : Indonesian

Usia : 55 Tahun
Age : 55 Years Old

Domisili : Tangerang
Domicile : Tangerang

Periode dan Dasar Hukum Pengangkatan
Period and Legal Basis of Appointment

2024-2027 : Keputusan Sirkuler Para Pemegang Saham sebagai Pengganti Rapat Umum Pemegang Saham Luar Biasa sebagaimana dimuat dalam Akta Pernyataan Keputusan Pemegang Saham No. 38 tanggal 22 November 2024.

2024-2027 : Circular Resolution of the Shareholders in Lieu of the Extraordinary General Meeting of Shareholders, as stated in the Deed of Shareholders' Resolution No. 38 dated November 22nd, 2024.

Riwayat Pendidikan
Educational Background

- Sarjana dalam bidang Teknik Sipil, Institut Teknologi Surabaya (1996); dan
- Magister Manajemen dari PPM School of Management (dahulu LPPM) (1998).
- Bachelor of Civil Engineering from Surabaya Institute of Technology (1996); and
- Master of Management from PPM School of Management (formerly LPPM) (1998).

Riwayat Jabatan
Previous Position

- Wakil Kepala Cabang PT AAM (1999);
- *Head of Business* & *Infrastructure* PT AAM (2009); dan
- Komisaris PT Equilab International (2014-2018).
- Deputy Branch Head at PT AAM (1999);
- Head of Business & Infrastructure at PT AAM (2009); and
- Commissioner of PT Equilab International (2014-2018).

Rangkap Jabatan
Concurrent Positions

- Direktur PT DD (sejak 2010); dan
- Komisaris PT AAM (sejak 2020).
- Director of PT DD (since 2010); and
- Commissioner of PT AAM (since 2020).

Hubungan Afiliasi
Affiliations

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya, serta Pemegang Saham Utama dan Pengendali.

Has no affiliations with members of the Board of Commissioners, other members of the Board of Directors, and Majority and Controlling Shareholders.



Wimala Widjaja

Direktur
Director

Kewarganegaraan Nationality	: Indonesia : Indonesian
Usia Age	: 71 Tahun : 71 Years Old
Domisili Domicile	: Jakarta : Jakarta

Periode dan Dasar Hukum Pengangkatan
Period and Legal Basis of Appointment

2024-2027 : Keputusan Sirkuler Para Pemegang Saham sebagai Pengganti Rapat Umum Pemegang Saham Luar Biasa sebagaimana dimuat dalam Akta Pernyataan Keputusan Pemegang Saham No. 38 tanggal 22 November 2024.

2024-2027 : Circular Resolution of the Shareholders in Lieu of the Extraordinary General Meeting of Shareholders, as stated in the Deed of Shareholders' Resolution No. 38 dated November 22nd, 2024.

Riwayat Pendidikan
Educational Background

- Sarjana di bidang Elektronika Komunikasi, Universitas Indonesia (1979); dan
- *Master of Applied Finance* dalam bidang *Finance*, Macquarie University, Australia (2007).

- Bachelor of Communication Electronics from University of Indonesia (1979); and
- Master of Applied Finance in Finance from Macquarie University, Australia (2007).

Riwayat Jabatan
Previous Position

- *Director of Operations* IBM Indonesia (1979-1998);
- *Operations Executive* IBM Asia Pacific (1998-2004);
- *Corporate Chief Information Officer* PT DXM (2005-2010); dan
- Direktur Utama PT Dexa Medica (2017-2021).

- Director of Operations of IBM Indonesia (1979-1998);
- Operations Executive of IBM Asia Pacific (1998-2004);
- Corporate Chief Information Officer of PT DXM (2005-2010); and
- President Director of PT Dexa Medica (2017-2021).

Rangkap Jabatan
Concurrent Positions

- Direktur PT Equilab International (sejak 2010);
- Komisaris PT Global Urban Esensial (sejak 2016);
- Komisaris PT KITA (sejak 2022); dan
- Sekretaris Perusahaan Perseroan (sejak 2024).

- Director of PT Equilab International (since 2010);
- Commissioner of PT Global Urban Esensial (since 2016);
- Commissioner of PT KITA (since 2022); and
- Corporate Secretary of the Company (since 2024).

Hubungan Afiliasi
Affiliations

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya, serta Pemegang Saham Utama dan Pengendali.

Has no affiliations with members of the Board of Commissioners, other members of the Board of Directors, and Majority and Controlling Shareholders.

Perubahan Komposisi Anggota Direksi

Tidak terdapat perubahan komposisi anggota Direksi selama tahun 2025 hingga Laporan Tahunan ini diterbitkan.

Change of Composition of Members of the Board of Directors

There was no change of composition of members of the Board of Directors in 2025 until the publication of this Annual Report.

Sumber Daya Manusia
Human Resources

Pengelolaan SDM yang efektif menjadi fondasi peningkatan kinerja organisasi, khususnya di sektor farmasi dan kesehatan yang menuntut tingkat ketelitian tinggi serta kepatuhan terhadap standar kualitas. Melalui strategi pengembangan SDM yang terarah, Perseroan membangun tenaga kerja yang adaptif dan profesional guna mendukung transformasi industri serta menghasilkan produk dan layanan yang aman, inovatif, dan berdaya saing.

Pada tahun 2025, karyawan Perseroan dan Entitas Anak tercatat sebanyak 2.701 orang, mengalami penurunan 7,69% dibandingkan tahun 2024 yang tercatat 2.926 orang. Komposisi karyawan Perseroan dan Entitas Anak diungkapkan sebagai berikut. [GRI 2-7, 2-8, 405-1] [POJK C.3]

Effective HR management is the foundation to enhance the organizational performance, especially in the pharmaceutical and healthcare industries that demand high level of accuracy and compliance to quality standards. With clear HR development strategies, the Company is nurturing adaptive and professional workforce to support industrial transformation and generating safe, innovative, and competitive products and services.

In 2025, total employees of the Company and its Subsidiaries reached 2,701 people, a 7.69% decline compared to 2,926 people in 2024. The employee composition of the Company and its Subsidiaries is disclosed as follows. [GRI 2-7, 2-8, 405-1] [POJK C.3]

Komposisi Karyawan berdasarkan Usia
Employee Composition by Age

Uraian Description	2025				2024				2023			
	Pria Male	%	Wanita Female	%	Pria Male	%	Wanita Female	%	Pria Male	%	Wanita Female	%
18-25 Tahun 18-25 Years Old	161	71,56	64	28,44	239	75,16	79	24,84	247	72,43	94	27,57
25-35 Tahun 25-35 Years Old	1.013	68,31	470	31,69	1.131	70,03	484	29,97	1.101	68,86	498	31,14
35-45 Tahun 35-45 Years Old	478	69,18	213	30,82	501	70,86	206	29,14	482	73,14	177	26,86
45-55 Tahun 45-55 Years Old	218	73,40	79	26,60	203	72,76	76	27,24	179	71,60	71	28,40
>55 Tahun >55 Years Old	4	80,00	1	20,00	5	71,43	2	28,57	4	100,00	-	-
Total	**1.874**	**69,38**	**827**	**30,62**	**2.079**	**71,05**	**847**	**28,95**	**2.013**	**70,56**	**840**	**29,44**

Total Jabatan Karyawan yang Dimiliki oleh Pria dan Wanita berdasarkan Usia di Tahun 2025 [ESG S-02]
Total Employee Position Held by Male and Female by Age in 2025

Rentang Usia Age Range	Level Jabatan Position Level								Total Karyawan Total Employee
	Entry-Level		Mid-Level		Senior-Level		Executive-Level		
	Pria Male	Wanita Female	Pria Male	Wanita Female	Pria Male	Wanita Female	Pria Male	Wanita Female	
18-25 Tahun 18-25 Years Old	145	56	16	8	-	-	-	-	225
25-35 Tahun 25-35 Years Old	785	323	227	147	1	-	-	-	1.483
35-45 Tahun 35-45 Years Old	316	137	149	69	11	7	2	-	691
45-55 Tahun 45-55 Years Old	138	32	65	39	12	4	3	4	297
>55 Tahun >55 Years Old	1	-	1	1	-	-	2	-	5
Total	**1.385**	**548**	**458**	**264**	**24**	**11**	**7**	**4**	**2.701**

Komposisi Karyawan berdasarkan Pendidikan
Employee Composition by Education

Uraian Description	2025				2024				2023			
	Pria Male	%	Wanita Female	%	Pria Male	%	Wanita Female	%	Pria Male	%	Wanita Female	%
>S1 Postgraduate	100	51,81	93	48,19	108	55,96	85	44,04	89	53,29	78	46,71
S1 Undergraduate	933	63,08	546	36,92	1.041	64,90	563	35,10	1.006	63,79	571	36,21
D3 Diploma	195	58,56	138	41,44	220	60,77	142	39,23	223	61,43	140	38,57
SMA atau Sederajat Senior High School or Equivalent	643	92,78	50	7,22	707	92,54	57	7,46	691	93,13	51	6,87
<SMA <Senior High School	3	100,00	-	-	3	100,00	-	-	4	100,00	-	-
Total Total	1.874	69,38	827	30,62	**2.079**	**71,05**	**847**	**28,95**	**2.013**	**70,56**	**840**	**29,44**

Komposisi Karyawan berdasarkan Jabatan [ESG S-01]
Employee Composition by Position

Uraian Description	2025				2024				2023			
	Pria Male	%	Wanita Female	%	Pria Male	%	Wanita Female	%	Pria Male	%	Wanita Female	%
Entry-Level	1.385	71,65	548	28,35	1.541	73,63	552	26,37	1.478	72,95	548	27,05
Mid-Level	458	63,43	264	36,57	506	64,29	281	35,71	504	64,45	278	35,55
Senior-Level	24	68,57	11	31,43	23	67,65	11	32,35	25	69,44	11	30,56
Executive-Level	7	63,64	4	36,36	9	75,00	3	25,00	6	66,67	3	33,33
Total Total	1.874	69,38	827	30,62	**2.079**	**71,05**	**847**	**28,95**	**2.013**	**70,56**	**840**	**29,44**

Komposisi Karyawan berdasarkan Status
Employee Composition by Status

Uraian Description	2025				2024				2023			
	Pria Male	%	Wanita Female	%	Pria Male	%	Wanita Female	%	Pria Male	%	Wanita Female	%
Tetap Permanent	1.463	65,78	761	34,22	1.668	67,42	806	32,58	1.703	67,96	803	32,04
Kontrak Contract	411	86,16	66	13,84	411	90,93	41	9,07	310	89,34	37	10,66
Total Total	1.874	69,38	827	30,62	**2.079**	**71,05**	**847**	**28,95**	**2.013**	**70,56**	**840**	**29,44**

Total Karyawan Sementara [ESG S 0-4]
Total Temporary Employee

Uraian	Total Karyawan (dalam Tahun Pelaporan) Total Employee (in Reporting Year)	Persentase Karyawan (dalam Tahun Pelaporan) Employee Percentage (in Reporting Year)	Description
Total Karyawan Perseroan yang Dipegang oleh Kontraktor dan/atau Konsultan	703	20,65%	Total Company's Employee Employed by Contractors and/or Consultant

Informasi Pemegang Saham [POJK C.3]
Shareholders Information

Pemegang Saham Utama dan Pengendali
Majority and Controlling Shareholders



Berdasarkan bagan tersebut, Pemegang Saham Pengendali Perseroan adalah Dra. Hetty Soetikno.

Based on the chart, the Controlling Shareholder of the Company is Dra. Hetty Soetikno.

Kepemilikan Saham pada Awal dan Akhir Tahun Buku [ACGS-C.1.1, C.1.2]
Share Ownership at the Beginning and End of the Fiscal Year

Uraian Description	Per 1 Januari 2025 As of January 1st, 2025			Per 31 Desember 2025 As of December 31st, 2025			Status Kepemilikan Ownership Status
	Total Saham (Lembar Saham) Total Share (Share)	Total Nominal Total Nominal (Rp)	Persentase Kepemilikan Ownership Percentage (%)	Total Saham (Lembar Saham) Total Share (Share)	Total Nominal Total Nominal (Rp)	Persentase Kepemilikan Ownership Percentage (%)	
Modal Dasar Authorized Capital	36.000.000.000	720.000.000.000		36.000.000.000	720.000.000.000		
Modal Ditempatkan dan Disetor Penuh Issued and Fully Paid-Up Capital							
Kepemilikan >5% Ownership >5%							
Dra. Hetty Soetikno	9.240.000.000	184.800.000.000	88,00	9.240.000.000	184.800.000.000	65,94	Individu Lokal Local Individual
PT Ekon Prima	1.260.000.000	25.200.000.000	12,00	1.260.000.000	25.200.000.000	8,99	Institusi Lokal Local Institution
International Finance Corporation	-	-	-	1.050.000.000	21.000.000.000	7,49	Institusi Asing Foreign Institution

Uraian Description	Per 1 Januari 2025 As of January 1st, 2025			Per 31 Desember 2025 As of December 31st, 2025			Status Kepemilikan Ownership Status
	Total Saham (Lembar Saham) Total Share (Share)	Total Nominal Total Nominal (Rp)	Persentase Kepemilikan Ownership Percentage (%)	Total Saham (Lembar Saham) Total Share (Share)	Total Nominal Total Nominal (Rp)	Persentase Kepemilikan Ownership Percentage (%)	
Kepemilikan <5% Ownership <5%							
Penerima Program MIP MIP Program Beneficiaries	-	-	-	9.045.400	180.908.000	0,06	Individu Lokal Local Individual
Masyarakat (Masing-Masing <5%) Public (Each <5%)	-	-	-	2.453.779.600	49.075.580.000	17,52	Individu dan Institusi Lokal dan Asing Individual and Local and Foreign Institutions
Total Modal Ditempatkan dan Disetor Penuh Total Total Issued and Fully Paid-Up Capital	**10.500.000.000**	**210.000.000.000**	**100,00**	14.012.825.000	280.256.500.000	100,00	
Total Saham dalam Portepel Total Shares in Portfolio	**25.500.000.000**	**510.000.000.000**		25.500.000.000	25.500.000.000		

Kepemilikan Saham berdasarkan Status Kepemilikan
Share Ownership based on Ownership Status

Uraian Description	Per 1 Januari 2025 As of January 1st, 2025			Per 31 Desember 2025 As of December 31st, 2025		
	Total Investor Total Investor	Total Saham Total Share	Kepemilikan Ownership (%)	Total Investor Total Investor	Total Saham Total Share	Kepemilikan Ownership (%)
Pemodal Nasional National Investors						
Perorangan Indonesia Indonesian Individual	1	9.240.000.000	88,00	7.564	9.615.275.900	68,62
Dana Pensiun Pension Fund	-	-	-	1	159.500.000	1,14
Perseroan Terbatas Limited Liability Companies	1	1.260.000.000	12,00	13	1.519.132.300	10,84
Reksadana Mutual Funds	-			5	63.490.200	0,45
Sub Total Sub Total	**2**	**10.500.000.000**	**100,00**	7.583	11.357.398.400	81,05

Uraian Description	Per 1 Januari 2025 As of January 1st, 2025			Per 31 Desember 2025 As of December 31st, 2025		
	Total Investor Total Investor	Total Saham Total Share	Kepemilikan Ownership (%)	Total Investor Total Investor	Total Saham Total Share	Kepemilikan Ownership (%)
Pemodal Asing Foreign Investors						
Perorangan Asing Foreign Individual	-	-	-	47	1.057.700	0,01
Badan Usaha Asing Foreign Business Entities	-	-	-	14	2.654.368.900	18,94
Sub Total Sub Total	-	-	-	61	2.655.426.600	18,95
Total Total	2	10.500.000.000	100,00	7.644	14.012.825.000	100,00

Kepemilikan Saham Dewan Komisaris, Direksi, dan Manajemen Senior [ACGS-C.1.3, C.1.4]

Kebijakan Pengungkapan Informasi [ACGS-A.7.1]

Berdasarkan Surat Edaran Otoritas Jasa Keuangan No. 10/SEOJK.04/2025 tentang Penyampaian Laporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka dan Laporan Aktivitas Menjaminkan Saham Perusahaan Terbuka Secara Elektronik, setiap anggota Dewan Komisaris dan Direksi wajib melaporkan kepemilikan saham serta setiap perubahannya kepada Otoritas Jasa Keuangan paling lambat 3 hari kerja sejak terjadinya transaksi. Sehubungan dengan ketentuan tersebut, Perseroan secara rutin menyampaikan laporan kepemilikan saham dalam bentuk laporan bulanan melalui sistem *e-reporting* kepada Otoritas Jasa Keuangan dan Bursa Efek Indonesia.

Pengungkapan Kepemilikan Saham

Berikut ini disajikan data kepemilikan saham oleh Dewan Komisaris, Direksi, dan Manajemen Senior Perseroan pada awal dan akhir tahun 2025, termasuk kepemilikan saham yang berasal dari partisipasi dalam program IMIP.

Share Ownership of the Board of Commissioners, Board of Directors, and Senior Management [ACGS-C.1.3, C.1.4]

Information Disclosure Policy [ACGS-A.7.1]

In accordance with Financial Services Authority Circular No. 10/SEOJK.04/2025 on Electronic Submission of Reports on Share Ownership or Changes in Share Ownership of Public Companies and Reports on Pledging Activities of Shares of Public Companies, every member of the Board of Commissioners and Board of Directors is required to report their share ownership and any changes thereto to the Financial Services Authority no later than 3 working days following the transaction. In line with this regulation, the Company regularly submits monthly reports of share ownership through e-reporting system to the Financial Services Authority and Indonesia Stock Exchange.

Share Ownership Disclosure

Presented below is share ownership data of the Company's Board of Commissioners, Board of Directors, and Senior Management at the beginning and end of 2025, including share ownership through participation in the IMIP program.

Nama Name	Jabatan Position	Per 1 Januari 2025 As of January 1st, 2025		Per 31 Desember 2025 As of December 31st, 2025	
		Total Saham Total Share	Kepemilikan Ownership (%)	Total Saham Total Share	Kepemilikan Ownership (%)
Dewan Komisaris Board of Commissioners					
Stanley Ch. Budihardja	Komisaris Utama President Commissioner	-	-	488.400	0,00
Lukas Setia Atmaja, M.Sc.	Komisaris Independen Independent Commissioner	-	-	-	-

Nama Name	Jabatan Position	Per 1 Januari 2025 As of January 1st, 2025		Per 31 Desember 2025 As of December 31st, 2025	
		Total Saham Total Share	Kepemilikan Ownership (%)	Total Saham Total Share	Kepemilikan Ownership (%)
Direksi Board of Directors					
Krestijanto Pandji	Direktur Utama President Director	-	-	3.526.300	0,02
Edbert Orotodan	Direktur Director	-	-	1.740.900	0,01
Wimala Widjaja	Direktur Director	-	-	3.289.800	0,02
Manajemen Senior Senior Management					
Tresno Dhiwangkara	Unit Audit Internal Internal Audit Unit	-	-	222.900	0,00
Wimala Widjaja	Sekretaris Perusahaan Corporate Secretary	-	-	3.289.80	0,02
Harris Lesmana	Hubungan Investor & Pengembangan Bisnis Investor Relations & Business Development	-	-	498.000	0,00
Niken Mugiarti	Pembelian & Ekspor Impor Purchase & Export Import	-	-	86.000	0,00
Chrisinthia Polii	Legal	-	-	81.600	0,00
Willy Darius	Keuangan & Akuntansi Finance & Accounting	-	-	48.000	0,00
Cahyadi Suwindra Sugondo	Teknologi Informasi Information Technology	-	-	1.113.900	0,00
Nancy Kartika	Sumber Daya Manusia, *General Affairs & Corporate Social Responsibility* Human Resources, General Affairs & Corporate Social Responsibility	-	-	520.200	0,00

Kronologi Pencatatan Saham
Shares Listing Chronology

Tanggal Pencatatan Recording Date	Aksi Korporasi Corporate Action	Jumlah Saham Total Shares	Nilai Nominal per Lembar Saham Value per Share (Rp)	Harga Penawaran Offering Price (Rp)
15 April 2025 April 15th, 2025	Penawaran Umum Perdana Saham Initial Public Offering	3.500.000.000	20	188

Kronologi Penerbitan Efek Lain
Other Securities Listing Chronology

Pada tahun 2025, Perseroan tidak melakukan penerbitan instrumen utang atau efek dalam bentuk apa pun, termasuk obligasi, sukuk, maupun obligasi konversi.

In 2025, the Company issued no debt instrument or securities in any form, including bonds, sukuk, or convertible bonds.

Daftar Entitas Anak, Perusahaan Asosiasi, dan Perusahaan Ventura [ACGS-C.1.5]

List of Subsidiaries, Affiliated Companies, and Joint Ventures

Hingga akhir tahun 2025, Perseroan memiliki 5 Entitas Anak, dengan rincian informasi sebagaimana disajikan pada tabel berikut.

As of end of 2025, the Company owned 5 Subsidiaries, with detailed information as presented in the below table.

Entitas Langsung
Direct Subsidiaries

PT Anugrah Argon Medica (PT AAM)

Alamat **Address**	**Total Aset** **Total Asset**
Titan Center Lt. 4 Jl. Boulevard Bintaro Blok B7/B1 No. 5 Bintaro Jaya, Sektor 7 Kota Tangerang Selatan 15424 care@anugrah-argon.com (081) 1979 1338	Rp5,64 triliun Rp5.64 trillion **Kepemilikan** **Ownership** 99,99%
Bidang Usaha **Line of Business**	**Status dan Tahun Operasi** **Status and Operating Years**
Perdagangan produk farmasi. Trading of pharmaceutical products.	Beroperasi sejak 1980 Operating since 1980

PT Anugrah Argon Medica (PT AAM)

Pengurus
Management

Dewan Komisaris		**Board of Commissioners**	
Komisaris	: Edbert Orotodan	Commissioner	: Edbert Orotodan
Direksi		**Board of Directors**	
Direktur Utama	: Juliwaty	President Director	: Juliwaty
Direktur	: Stephen Febianto Kusumo	Director	: Stephen Febianto Kusumo
Direktur	: Lim Budi	Director	: Lim Budi

PT Djembatan Dua (PT DD)

Alamat **Address**	**Total Aset** **Total Asset**
Titan Center Lt. 3 Jl. Boulevard Bintaro Blok B7/B1 No. 5 Bintaro Jaya, Sektor 7 Kota Tangerang Selatan 15424 (021) 7454 111	Rp255,80 miliar Rp255.80 billion **Kepemilikan** **Ownership** 99,90%
Bidang Usaha **Line of Business**	**Status dan Tahun Operasi** **Status and Operating Years**
Perdagangan besar alat laboratorium, alat farmasi, dan alat kedokteran untuk manusia. Wholesale trade of laboratory equipment, pharmaceutical tools, and medical instruments for human use.	Beroperasi sejak 1962 Operating since 1962

Pengurus
Management

Dewan Komisaris		**Board of Commissioners**	
Komisaris	: Stanley Ch. Budihardja	Commissioner	: Stanley Ch. Budihardja
Direksi		**Board of Directors**	
Direktur Utama	: Edbert Orotodan	President Director	: Edbert Orotodan
Direktur	: Harris Lesmana Tjhin	Director	: Harris Lesmana Tjhin
Direktur	: Kansy Widiarty	Director	: Kansy Widiarty

Entitas Langsung
Direct Subsidiaries

Dynamic Argon Co Ltd (DAC)

Alamat
Address

No. T01, National Road 2
Sangkat Chak Angrae Leu
Khan Mean Chey
Phnom Penh 120601, Cambodia
business@dynamic-argon.com.kh
(+855) 2342 5895 / (+855) 2342 5896

Total Aset
Total Asset

Rp193,85 miliar
Rp193.85 billion

Kepemilikan
Ownership

75,00%

Bidang Usaha
Line of Business

Perdagangan besar produk farmasi.
Wholesale trade of pharmaceutical products.

Status dan Tahun Operasi
Status and Operating Years

Beroperasi sejak 2018
Operating since 2018

Pengurus
Management

Direksi		**Board of Directors**	
Chairman	: Ivan Setiadi	Chairman	: Ivan Setiadi
Direktur	: Kimson Tom	Director	: Kimson Tom
Direktur	: Luong Chan Huy	Director	: Luong Chan Huy
Direktur	: Juliwaty	Director	: Juliwaty
Direktur	: Lim Budi	Director	: Lim Budi

PT Deca Metric Medica (PT DMM)

Alamat
Address

Kawasan Industri Jababeka II
Jl. Industri Selatan V Blok PP-8
Pasirsari, Cikarang Selatan
Kab. Bekasi

Total Aset
Total Asset

Rp86,62 miliar
Rp86.62 billion

Kepemilikan
Ownership

99,90%

Bidang Usaha
Line of Business

Industri pengolahan alat kesehatan.
Manufacturing of medical devices.

Status dan Tahun Operasi
Status and Operating Years

Beroperasi sejak 2023
Operating since 2023

Pengurus
Management

Dewan Komisaris		**Board of Commissioners**	
Komisaris	: Stanley Ch. Budihardja	Commissioner	: Stanley Ch. Budihardja
Direksi		**Board of Directors**	
Direktur	: Stephen Febianto Kusumo	Director	: Stephen Febianto Kusumo

PT Karsa Inti Tuju Askara (PT KITA)

Alamat
Address

Titan Center Lt. 12
Jl. Boulevard Bintaro Blok B7/B1 No. 5
Bintaro Jaya, Sektor 7
Kota Tangerang Selatan 15424
(021) 2221 3737

Total Aset
Total Asset

Rp37,46 miliar
Rp37.46 billion

Kepemilikan
Ownership

51,00%

Bidang Usaha
Line of Business

Portal web dan/atau platform digital dengan tujuan komersial.
Web portal and/or digital platform for commercial purposes.

Status dan Tahun Operasi
Status and Operating Years

Beroperasi sejak 2022
Operating since 2022

Pengurus
Management

Dewan Komisaris		**Board of Commissioners**	
Komisaris	: Wimala Widjaja	Commissioner	: Wimala Widjaja
Direksi		**Board of Directors**	
Direktur	: Ruth Retno Dewi	Director	: Ruth Retno Dewi

Akuntan Publik [ACGS-C.6.1, C.6.2]
Public Accountant

Nama Kantor Akuntan Publik Name of Public Accounting Firm	:	Kantor Akuntan Publik Purwanto Susanti dan Surja (*member of* Ernst & Young Global Limited)
Alamat Kantor Akuntan Publik Address of Public Accounting Firm	:	Jl. Jenderal Sudirman No. 5 RT05/RW03 Kebayoran Baru Kota Jakarta Selatan 12190
Nama Akuntan Publik Name of Public Accountant	:	Ronny Stewart
Periode Penugasan Assignment Period	:	2025
Jasa Audit Audit Services	:	Mengaudit dan memberikan opini atas Laporan Keuangan Konsolidasian Perseroan. Auditing and providing opinion on the Company's Consolidated Financial Statements.
Jasa Non-Audit Non-Audit Services	:	-
Biaya Audit Audit Fee	:	Rp1.500.000.000,-
Biaya Jasa Non-Audit Non-Audit Service Fee	:	-

Lembaga Penunjang Pasar Modal
Capital Market Supporting Institutions

Biro Administrasi Efek Share Registrar Bureau	**Nama** Name	**Alamat** Address	**Biaya** Fee
	PT Datindo Entrycom	Jl. Hayam Wuruk No. 28 Lt. 2 Kota Jakarta 10120 (021) 3508 077 (021) 3508 078 corporatesecretary@datindo.com	Rp40.000.000,-
	Periode Period	**Jasa yang Diberikan** Services Provided	
	2025	Menyiapkan Daftar Pemegang Saham Perseroan untuk keperluan Pemegang Saham sehubungan dengan kegiatan Perseroan sebagai perusahaan publik. Preparing the Company's Shareholders List for Shareholders in relation to Company's activities as a public company.	
Notaris Notary	**Nama** Name	**Alamat** Address	**Biaya** Fee
	Emmyra Fauzia Kariana, S.H., M.Kn.	Jl. Senayan No. 17 RT08/RW06 Rawa Barat, Kebayoran Baru Kota Jakarta Selatan 12180 (021) 2793 6937	Rp15.384.165,-
	Periode Period	**Jasa yang Diberikan** Services Provided	
	2025	Jasa Notaris. Notary Services.	

Analisis dan Pembahasan Manajemen

Management Discussion and Analysis





Tinjauan Ekonomi
Economic Overview

Sepanjang tahun 2025, perekonomian global tetap bertumbuh moderat dan menunjukkan daya tahan meskipun diwarnai ketidakpastian kebijakan perdagangan dan kondisi geopolitik. Dana Moneter Internasional (IMF) mengestimasikan pertumbuhan ekonomi global sekitar 3,3%. Capaian ini mengindikasikan ekonomi global tidak memasuki fase kontraksi, namun bergerak pada jalur pertumbuhan yang lebih lambat dibanding tren historis, dengan perbedaan laju pemulihan yang nyata antara negara maju dan negara berkembang. Negara maju diestimasikan tumbuh sekitar ±1,7%, sedangkan negara berkembang diestimasikan tumbuh ±4,4%.

Sebagian pertumbuhan dipengaruhi faktor percepatan aktivitas sebelum penerapan tarif (*front-loading*) serta perubahan kondisi keuangan, sehingga kualitas pertumbuhan global masih rentan terhadap pembalikan kebijakan dan eskalasi hambatan perdagangan. Tren penurunan inflasi global juga terus berlanjut, namun dengan perbedaan dinamika inflasi antaryurisdiksi, khususnya risiko inflasi yang lebih tinggi di Amerika Serikat dibanding wilayah lain, yang berpotensi memengaruhi arah suku bunga, nilai tukar, dan biaya pendanaan global.

Di tingkat nasional, perekonomian Indonesia menunjukkan peningkatan dan basis permintaan domestik yang tetap solid di tengah dinamika ekonomi global. Badan Pusat Statistik (BPS) mencatat pertumbuhan ekonomi Indonesia mencapai 5,11%, meningkat dibandingkan tahun sebelumnya yang sebesar 5,03%. Pertumbuhan ini didorong oleh konsumsi rumah tangga yang tetap kuat, peningkatan investasi, serta kinerja ekspor yang masih terjaga.

Dari sisi stabilitas makroekonomi, Bank Indonesia (BI) melaporkan bahwa inflasi indeks harga konsumen tercatat sebesar 2,92% (yoy), masih berada dalam kisaran sasaran 2,5±1%. Stabilitas inflasi tersebut dipengaruhi oleh terkendalinya inflasi inti, kecukupan pasokan pangan, serta efektivitas koordinasi pengendalian inflasi antara pemerintah dan Bank Indonesia.

Demikian pula stabilitas sistem keuangan tetap kuat sepanjang tahun. Sepanjang tahun 2025, suku bunga kebijakan BI-Rate mengalami penurunan secara bertahap hingga mencapai 4,75%, disertai dengan kebijakan makroprudensial yang lebih akomodatif untuk meningkatkan likuiditas perbankan dan mendorong penyaluran kredit. Kebijakan tersebut dipengaruhi oleh terkendalinya tekanan inflasi serta kebutuhan untuk menjaga momentum pertumbuhan ekonomi di tengah ketidakpastian global. Kondisi ini mendukung ekspansi kegiatan ekonomi, meskipun diperlukan kewaspadaan terhadap volatilitas nilai tukar dan dinamika arus modal global.

Throughout 2025, the global economy continued to grow moderately and demonstrated resilience despite being marked by uncertainties in trade policies and geopolitical conditions. International Monetary Fund (IMF) estimated global economic growth at approximately 3.3%. This achievement indicates that the global economy did not enter a contraction phase, but moved along a slower growth path compared to historical trends, with a clear disparity in the pace of recovery between developed and developing countries. Developed countries were estimated to grow at approximately ±1.7%, while developing countries were estimated to grow at ±4.4%.

Part of the growth was influenced by factors such as the acceleration of activities prior to tariff implementation (front-loading) as well as changes in financial conditions, thus the quality of global growth remains vulnerable to policy reversals and escalation of trade barriers. The trend of declining global inflation also continued, however with differing inflation dynamics across jurisdictions, particularly the risk of higher inflation in United States compared to other regions, which may affect the direction of interest rates, exchange rates, and global funding costs.

At the national level, Indonesia's economy showed improvement with a solid domestic demand base amid global economic dynamics. Statistics Indonesia recorded Indonesia's economic growth at 5.11%, an increase compared to the previous year of 5.03%. This growth was driven by strong household consumption, increased investment, and sustained export performance.

In terms of macroeconomic stability, Bank Indonesia (BI) reported that the consumer price index inflation was recorded at 2.92% (yoy), remaining within the target range of 2.5±1%. The stability of inflation was influenced by controlled core inflation, adequate food supply, as well as the effectiveness of inflation control coordination between the government and Bank Indonesia.

Similarly, financial system stability remained strong throughout the year. Throughout 2025, the BI-Rate policy interest rate declined gradually to reach 4.75%, accompanied by more accommodative macroprudential policies to increase banking liquidity and encourage credit disbursement. These policies were influenced by controlled inflationary pressures as well as the need to maintain economic growth momentum amid global uncertainty. This condition supported the expansion of economic activities, although vigilance is required regarding exchange rate volatility and global capital flow dynamics.

Tinjauan Industri
Industry Overview

Pertumbuhan ekonomi Indonesia tahun 2025 didorong oleh pertumbuhan lapangan usaha dari berbagai sektor, termasuk sektor transportasi dan pergudangan. Sektor transportasi dan pergudangan mencatat pertumbuhan ketiga tertinggi, yakni sebesar 8,78%, yang mencerminkan peningkatan aktivitas mobilitas barang, logistik, dan pergudangan. Perkembangan ini memperluas kapasitas ekosistem logistik nasional (termasuk *last mile* dan *cold chain*), sekaligus meningkatkan ekspektasi pasar terhadap ketepatan waktu pengiriman, visibilitas pengiriman, dan konsistensi *service level* dalam distribusi produk, termasuk produk kesehatan. Penguatan aktivitas distribusi ini berkorelasi positif terhadap kinerja sektor perdagangan yang merupakan salah satu lapangan usaha dengan peran dominan dalam perekonomian. Secara umum, sektor tersebut tumbuh 5,49%, yang mencerminkan meningkatnya aktivitas transaksi dan perputaran barang di tingkat hulu hingga ritel.

Selain itu, sektor manufaktur atau industri pengolahan tetap menjadi penopang perekonomian nasional dengan pertumbuhan sebesar 5,30%. Kinerja sektor ini erat kaitannya dengan pertumbuhan investasi karena memerlukan dukungan pasokan barang dan layanan secara andal. Salah satu sektor manufaktur yang mencatatkan pertumbuhan signifikan adalah industri kimia, farmasi dan obat tradisional sebesar 8,35%, yang mencerminkan peluang penguatan kapasitas dan pendalaman struktur industri kesehatan. Namun, dinamika perdagangan global dan peningkatan standar kepatuhan rantai pasok memperketat tuntutan keterlacakan *(traceability)* dan kontrol mutu pada produk kesehatan, sehingga integritas pasokan menjadi faktor kunci untuk menjaga ketahanan pelaku usaha terhadap risiko gangguan pasok maupun risiko kepatuhan lintas yurisdiksi. Dalam konteks tersebut, industri kesehatan nasional masih menghadapi tantangan struktural berupa ketergantungan pada impor bahan baku farmasi. Data menunjukkan bahwa sekitar 85% bahan baku obat di Indonesia masih berasal dari impor, terutama dari negara produsen utama, seperti Tiongkok dan India. Kondisi ini berpotensi memengaruhi stabilitas pasokan dan biaya produksi ketika terjadi volatilitas harga bahan baku atau gangguan pada rantai pasok global. Karenanya, pemerintah mendorong pengembangan industri bahan baku farmasi domestik melalui peningkatan investasi dan penguatan kapasitas produksi dalam negeri untuk memperkuat kemandirian sektor.

Perkembangan teknologi digital turut mendorong transformasi industri kesehatan, sejalan dengan arah penguatan sistem kesehatan melalui pemanfaatan teknologi digital yang terintegrasi. Dalam perekonomian nasional, sektor informasi dan komunikasi menunjukkan pertumbuhan yang relatif tinggi, mencapai sekitar 8,35%, didorong oleh peningkatan lalu lintas data serta transaksi elektronik yang mencerminkan penguatan

Indonesia's economic growth in 2025 was driven by the growth of business fields across various sectors, including the transportation and warehousing sector. The transportation and warehousing sector recorded the third-highest growth at 8.78%, reflecting increased activity in the mobility of goods, logistics, and warehousing. This development expanded the capacity of the national logistics ecosystem (including last mile and cold chain), while also increasing market expectations for delivery timeliness, shipment visibility, and consistency of service levels in product distribution, including healthcare products. The strengthening of distribution activities is positively correlated with the performance of the trade sector, which is one of the business fields with a dominant role in the economy. In general, this sector grew by 5.49%, reflecting increased transaction activities and the circulation of goods from upstream to retail levels.

In addition, the manufacturing sector or processing industry remained a pillar of the national economy with growth of 5.30%. The performance of this sector is closely related to investment growth as it requires reliable support in the supply of goods and services. One of the manufacturing sectors that recorded significant growth was the chemical, pharmaceutical, and traditional medicine industry at 8.35%, reflecting opportunities to strengthen capacity and deepen the structure of the healthcare industry. However, global trade dynamics and increasing supply chain compliance standards have intensified the demands for traceability and quality control of healthcare products, making supply integrity a key factor in maintaining the resilience of business actors against supply disruption risks as well as cross-jurisdictional compliance risks. In this context, the national healthcare industry still faces structural challenges in the form of dependence on imported pharmaceutical raw materials. Data shows that approximately 85% of pharmaceutical raw materials in Indonesia are still sourced from imports, particularly from major producer countries, such as China and India. This condition may affect supply stability and production costs in the event of raw material price volatility or disruptions in the global supply chain. Therefore, the government encourages the development of the domestic pharmaceutical raw material industry through increased investment and strengthening of domestic production capacity to enhance sector independence.

The development of digital technology has also driven the transformation of the healthcare industry, in line with the direction of strengthening the healthcare system through the utilization of integrated digital technology. In the national economy, the information and communication sector showed relatively high growth, reaching approximately 8.35%, driven by increased data traffic and electronic transactions, reflecting

aktivitas ekonomi digital pada berbagai sektor. Kondisi tersebut berkontribusi pada percepatan adopsi layanan kesehatan berbasis digital, termasuk *telemedicine* yang telah memiliki kerangka pengaturan, serta penguatan kanal layanan dan distribusi berbasis teknologi untuk meningkatkan akses dan kualitas layanan. Demikian pula integrasi teknologi dalam pengelolaan distribusi dan logistik berpotensi meningkatkan efisiensi, visibilitas rantai pasok, dan keandalan pemenuhan layanan, sekaligus memperluas jangkauan pemasaran produk kesehatan secara lebih terukur.

the strengthening of digital economic activities across various sectors. This condition contributes to the acceleration of the adoption of digital-based healthcare services, including telemedicine, which already has an established regulatory framework, as well as strengthening technology-based service and distribution channels to improve access and service quality. Likewise, the integration of technology in the management of distribution and logistics has the potential to increase efficiency, supply chain visibility, and the reliability of service fulfillment, while also expanding the marketing reach of healthcare products in a more measurable manner.

Tinjauan Operasi per Segmen Usaha
Operational Overview by Business Segment

Pembahasan mengenai kinerja dan operasi setiap segmen usaha dalam Laporan Terintegrasi ini disusun berdasarkan klasifikasi segmen yang tercantum dalam Laporan Keuangan Konsolidasian Perseroan, dengan mengacu pada Pernyataan Standar Akuntansi Keuangan (PSAK) 5 (Penyesuaian 2015) tentang Segmen Operasi.

The discussion regarding the performance and operations of each business segment in this Integrated Report is prepared based on the segment classification as stated in the Company's Consolidated Financial Statements, with reference to Statement of Financial Accounting Standards (PSAK) 5 (2015 Adjustment) concerning Operating Segments.

Perseroan mengelola 3 segmen operasi utama, yaitu segmen produk farmasi, produk kesehatan, serta alat kesehatan. Uraian lengkap mengenai kinerja keuangan ketiga produk tersebut diungkapkan sebagai berikut.

The Company manages 3 main operating segments, namely pharmaceutical products, healthcare products, and medical devices. A complete description of the financial performance of these 3 products is disclosed as follows.

Produk Farmasi

Perseroan memasarkan dan mendistribusikan berbagai produk farmasi etikal, yakni obat-obatan yang hanya dapat diperoleh dengan resep dokter, dari sejumlah prinsipal terkemuka, baik lokal maupun global, termasuk Bayer, Pfizer, Phapros, Novartis, Dexa Medica, Ferron, dan lainnya, melalui jaringan distribusi, seperti apotek, toko obat, serta saluran modern.

Pharmaceutical Products

The Company markets and distributes various ethical pharmaceutical products, namely medicines that can only be obtained with a doctor's prescription, from a number of leading principals, both local and global, including Bayer, Pfizer, Phapros, Novartis, Dexa Medica, Ferron, and others, through distribution networks, such as pharmacies, drug stores, as well as modern channels.

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Penjualan Neto	11.385.127	10.074.141	1.310.986	13,01	Net Sales
Hasil Segmen	1.018.811	882.938	135.873	15,39	Segment Result

Pada tahun 2025, penjualan neto produk farmasi tercatat sebesar Rp11,39 triliun, meningkat 13,01% atau setara Rp1,31 triliun dibandingkan tahun sebelumnya sebesar Rp10,07 triliun.

In 2025, net sales of pharmaceutical products were recorded at Rp11.39 trillion, increased by 13.01% or equivalent to Rp1.31 trillion compared to the previous year of Rp10.07 trillion.

Sementara itu, hasil segmen mencapai Rp1,01 triliun, mengalami peningkatan 15,39% atau setara Rp135,87 miliar dibandingkan tahun 2024 sebesar Rp882,94 miliar.

Meanwhile, segment results reached Rp1.01 trillion, representing an increase of 15.39% or equivalent to Rp135.87 billion compared to 2024 of Rp882.94 billion.

Produk Kesehatan

Perseroan mendistribusikan beragam produk kesehatan dari mitra prinsipal ternama, baik dalam negeri maupun luar negeri, seperti L'Oréal, Nestlé, Phapros, dan Dexa Medica, mencakup kategori OTC, nutrisi, suplemen, serta produk kesehatan lainnya melalui berbagai jaringan distribusi, seperti apotek, toko obat, dan jalur modern lainnya.

Healthcare Products

The Company distributes a variety of healthcare products from well-known principal partners, both domestic and international, such as L'Oréal, Nestlé, Phapros, and Dexa Medica, covering OTC, nutrition, supplements, and other healthcare products through various distribution networks, such as pharmacies, drug stores, and other modern channels.

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Penjualan Neto	1.784.641	2.809.783	(1.025.142)	(36,48)	Net Sales
Hasil Segmen	168.262	241.397	(73.135)	(30,30)	Segment Result

Penjualan neto produk kesehatan tahun 2025 tercatat sebesar Rp1,78 triliun, mengalami penurunan 36,48% atau setara Rp1,02 triliun dibandingkan tahun sebelumnya sebesar Rp2,81 triliun. Sementara itu, hasil segmen menurun 30,30% atau setara Rp73,13 miliar, dari Rp241,40 miliar di tahun 2024 menjadi Rp168,26 miliar di tahun 2025.

Net sales of healthcare products in 2025 were recorded at Rp1.78 trillion, representing a decrease of 36.48% or equivalent to Rp1.02 trillion compared to the previous year of Rp2.81 trillion. Meanwhile, segment results decreased by 30.30% or equivalent to Rp73.13 billion, from Rp241.40 billion in 2024 to Rp168.26 billion in 2025.

Alat Kesehatan

Selain memiliki produk dengan nama dagang sendiri, Perseroan juga mendistribusikan alat kesehatan dari prinsipal global di antaranya, Solventum, B. Braun, Daiken Medical Co Ltd, Johnson & Johnson Vision, PT Becton Dickinson Indonesia, serta IDL Diagnostic, dengan cakupan distribusi yang meliputi rumah sakit, apotek, laboratorium, dan saluran kesehatan lainnya.

Medical Devices

In addition to having products under its own brand name, the Company also distributes medical devices from global principals, including Solventum, B. Braun, Daiken Medical Co Ltd, Johnson & Johnson Vision, PT Becton Dickinson Indonesia, as well as IDL Diagnostic, with distribution coverage including hospitals, pharmacies, laboratories, and other healthcare channels.

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Penjualan Neto	1.723.674	1.683.591	40.083	2,38	Net Sales
Hasil Segmen	252.389	248.548	3.841	1,55	Segment Result

Pada tahun 2025, penjualan neto produk alat kesehatan tercatat sebesar Rp1,72 triliun, meningkat 2,38% atau setara Rp40,08 miliar dibandingkan tahun sebelumnya sebesar Rp1,68 triliun. Sementara itu, hasil segmen mencapai Rp252,39 miliar, mengalami peningkatan 1,55% atau setara Rp3,84 miliar dibandingkan tahun 2024 sebesar Rp248,55 miliar.

In 2025, net sales of medical device products was recorded at Rp1.72 trillion, a 2.38% increase or equal to Rp40.08 billion compared to Rp1.68 trillion in previous year. Meanwhile, segment results reached Rp252.39 billion, increasing by 1.55% or equal to Rp3.84 billion compared to Rp248.55 billion in 2024.

Tinjauan Keuangan
Financial Overview

Analisis dan pembahasan kinerja Perseroan dalam bagian ini, khususnya aspek keuangan, didasarkan pada Laporan Keuangan Konsolidasian untuk periode yang berakhir pada 31 Desember 2024 dan 31 Desember 2025, yang disajikan sebagai bagian dari Laporan Terintegrasi ini. Seluruh data keuangan dalam tabel disampaikan dalam juta Rupiah. Laporan keuangan tersebut telah diaudit oleh Kantor Akuntan Publik Purwanto Susanti dan Surja dengan opini wajar dalam semua hal yang material, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

The analysis and discussion of the Company's performance in this section, particularly the financial aspects, are based on the Consolidated Financial Statements for the periods ended December 31st, 2024 and December 31st, 2025, which are presented as part of this Integrated Report. All financial data in the tables are presented in millions of Rupiah. The financial statements have been audited by Purwanto Susanti dan Surja with an unqualified opinion in all material respects, in accordance with Financial Accounting Standards in Indonesia.

Laporan Posisi Keuangan Konsolidasian
Consolidated Statements of Financial Position

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Total Aset Lancar	5.960.704	5.272.937	687.767	13,04	Total Current Assets
Total Aset Tidak Lancar	622.570	455.708	166.862	36,62	Total Non-current Assets
Total Aset	6.583.274	5.728.645	854.629	14,92	Total Assets
Total Liabilitas Jangka Pendek	3.381.086	3.399.392	(18.306)	(0,54)	Total Current Liabilities
Total Liabilitas Jangka Panjang	94.436	121.413	(26.977)	(22,22)	Total Non-Current Liabilities
Total Liabilitas	3.475.522	3.520.805	(45.283)	(1,29)	Total Liabilities
Total Ekuitas	3.107.752	2.207.840	899.912	40,76	Total Equity
Total Liabilitas dan Ekuitas	6.583.274	5.728.645	854.629	14,92	Total Liabilities and Equity

Aset Lancar
Current Assets

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Kas dan Setara Kas	694.163	335.053	359.110	107,18	Cash and Cash Equivalents
Deposito Berjangka	33.856	17.286	16.570	95,86	Time Deposits
Piutang Usaha					Trade Receivables
Pihak Ketiga	2.233.575	2.333.172	(99.597)	(4,27)	Third Parties
Pihak Berelasi	3.836	368	3.468	942,39	Related Parties
Piutang Lain-Lain					Other Receivables
Pihak Ketiga	82.300	113.896	(31.596)	(27,74)	Third Parties – Net
Pihak Berelasi	4.655	2.151	2.504	116,41	Related Parties
Investasi Jangka Pendek	272.500	27.596	244.904	887,46	Short-Term Investments
Persediaan	1.966.563	1.904.528	62.035	3,26	Inventories
Uang Muka	8.404	8.801	(397)	(4,51)	Advances

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Pajak Dibayar di Muka	653.431	495.919	157.512	31,76	Prepaid Tax
Biaya Dibayar di Muka	7.421	5.941	1.480	24,91	Prepaid Expenses
Biaya Ditangguhkan	-	28.226	(28.226)	(100,00)	Deferred Charges
Total Aset Lancar	**5.960.704**	**5.272.937**	**687.767**	**13,04**	**Total Current Assets**

Pada tahun 2025, aset lancar Perseroan tercatat sebesar Rp5,96 triliun, meningkat 13,04% atau setara Rp687,77 miliar dibandingkan tahun 2024 sebesar Rp5,27 triliun. Kenaikan ini terutama dipengaruhi oleh meningkatnya kas dan setara kas sebesar Rp359,11 miliar.

In 2025, the Company's current assets were recorded at Rp5.96 trillion, representing an increase of 13.04% or equivalent to Rp687.77 billion compared to 2024 of Rp5.27 trillion. This increase was mainly affected by increasing cash and cash equivalents of Rp359.11 billion.

Aset Tidak Lancar
Non-Current Assets

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Aset Pajak Tangguhan	21.503	21.106	397	1,88	Deferred Tax Assets
Aset Tetap	479.506	303.531	175.975	57,98	Fixed Assets
Aset Hak Guna	104.867	112.886	(8.019)	(7,10)	Right of Use Assets
Aset Tak Berwujud	9.351	11.835	(2.484)	(20,99)	Intangible Assets
Aset Tidak Lancar Lainnya	7.343	6.350	993	15,64	Other Non-Current Assets
Total Aset Tidak Lancar	**622.570**	**455.708**	**166.862**	**36,62**	**Total Non-Current Asset**

Peningkatan aset tidak lancar sebesar 36,62% atau setara Rp166,86 miliar pada tahun 2025 menjadi Rp622,57 miliar, dari Rp455,71 miliar pada tahun 2024, terutama dipengaruhi oleh meningkatnya aset tetap sebesar Rp175,98 miliar.

The non-current assets increased by 36.62% or equal to Rp166.86 billion in 2025 to Rp622.57 billion, from Rp455.71 billion in 2024, mainly affected by increasing fixed assets of Rp175.98 billion.

Total Aset

Secara keseluruhan, total aset Perseroan pada tahun 2025 mencapai Rp6,58 triliun, meningkat 14,92% atau setara Rp854,63 miliar dibandingkan tahun sebelumnya yang sebesar Rp5,73 triliun.

Total Assets

Overall, the Company's total assets in 2025 reached Rp6.58 trillion, representing an increase of 14.92% or equivalent to Rp854.63 billion compared to the previous year of Rp5.73 trillion.

Liabilitas Jangka Pendek
Current Liabilities

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Utang Bank Jangka Pendek	-	100.000	(100.000)	(100,00)	Short-Term Bank Loan
Utang Bank Jangka Panjang Jatuh Tempo dalam Satu Tahun	-	7.000	(7.000)	(100,00)	Current Maturities of Long-Term Bank Loan
Utang Usaha					Trade Payables
Pihak Ketiga	1.413.698	1.563.741	(150.043)	(9,60)	Third Parties
Pihak Berelasi	1.651.740	1.414.861	236.879	16,74	Related Parties
Utang Lain-Lain					Other Payable
Pihak Ketiga	69.374	70.309	(935)	(1,33)	Third Parties
Pihak Berelasi	455	136	319	234,56	Related Parties
Liabilitas Kontrak	3.039	2.368	671	28,34	Contract Liabilities
Beban Akrual	146.403	146.020	383	0,26	Accrued Expenses
Liabilitas Imbalan Kerja Jangka Pendek	8.460	11.348	(2.888)	(25,45)	Short-Term Employee Benefit Liabilities
Utang Pajak	55.224	42.111	13.113	31,14	Taxes Payable
Bagian Jangka Pendek dari Liabilitas Sewa	32.693	41.498	(8.805)	(21,22)	Current Maturities of Lease Liabilities
Total Liabilitas Jangka Pendek	3.381.086	**3.399.392**	**(18.306)**	**(0,54)**	**Total Current Liabilities**

Liabilitas jangka pendek Perseroan pada tahun 2025 tercatat sebesar Rp3,38 triliun, menurun 0,54% atau setara Rp18,31 miliar dibandingkan tahun sebelumnya sebesar Rp3,40 triliun. Penurunan ini terutama dipengaruhi oleh menurunnya utang usaha pihak ketiga sebesar Rp150,04 miliar.

The Company's current liabilities in 2025 were recorded at Rp3.38 trillion, representing a decrease of 0.54% or equivalent to Rp18.31 billion compared to the previous year of Rp3.40 trillion. This decrease was mainly affected by declining trade payable - third parties of Rp150.04 billion.

Liabilitas Jangka Panjang
Non-Current Liabilities

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Utang Bank Jangka Panjang - Setelah Dikurangi Bagian Jatuh Tempo dalam Satu Tahun	-	15.125	(15.125)	(100,00)	Long-Term Bank Loan - Net of Current Portion
Liabilitas Imbalan Kerja Jangka Panjang	46.401	38.544	7.857	20,38	Long-Term Employee Benefits Liability
Liabilitas Sewa Setelah Dikurangi Bagian Jangka Pendek	48.035	67.744	(19.709)	(29,09)	Lease Liabilities - Net of Current Maturities
Total Liabilitas Jangka Panjang	94.436	**121.413**	**(26.977)**	**(22,22)**	**Total Non-Current Liabilities**

Liabilitas jangka panjang Perseroan pada tahun 2025 tercatat sebesar Rp94,44 miliar, menurun 22,22% atau setara Rp26,98 miliar dibandingkan tahun sebelumnya sebesar Rp121,41 miliar. Penurunan ini terutama dipengaruhi oleh menurunnya liabilitas sewa setelah dikurangi bagian jangka pendek sebesar Rp19,71 miliar.

The Company's non-current liabilities in 2025 were recorded at Rp94.44 billion, representing a decrease of 22.22% or equivalent to Rp26.98 billion compared to the previous year of Rp121.41 billion. This decrease was mainly affected by decreasing lease liabilities, net of current portion, of Rp19.71 billion.

Total Liabilitas

Secara keseluruhan, total liabilitas Perseroan pada tahun 2025 tercatat sebesar Rp3,48 triliun, menurun 1,29% atau setara Rp45,28 miliar dibandingkan tahun sebelumnya yang sebesar Rp3,52 triliun.

Total Liabilities

Overall, the Company's total liabilities in 2025 was recorded at Rp3.48 trillion, representing a decrease of 1.29% or equivalent to Rp45.28 billion compared to the previous year of Rp3.52 trillion.

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Modal Ditempatkan dan Disetor Penuh - 14.012.825.000 Saham pada tanggal 31 Desember 2025 dan 10.500.000.000 Saham Tahun pada tanggal 31 Desember 2024	280.257	210.000	70.257	33,46	Issued and Fully Paid Capital - 14,012,825,000 Shares as of December 31st, 2025 and 10,500,000,000 Shares as of December 31st, 2024 in 2024
Tambahan Modal Disetor	583.507	15.515	567.992	3.660,92	Additional Paid in Capital
Komponen Ekuitas Lainnya	68	68	-	-	Other Component of Equity
Selisih Kurs atas Penjabaran Laporan Keuangan	4.943	3.195	1.748	54,71	Foreign Exchange Difference on Financial Statements Translation
Saldo Laba					Retained Earnings
Telah Ditentukan Penggunaannya	56.051	36.000	20.051	55,70	Appropriated
Belum Ditentukan Penggunaannya	2.136.407	1.901.517	234.890	12,35	Unappropriated
Kerugian Aktuarial atas Liabilitas Imbalan Kerja Jangka Panjang, Neto	(25.480)	(25.764)	(284)	(1,10)	Actuarial Losses On Long-term Employee Benefits Liability, Net
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk	3.035.753	2.140.531	895.222	41,82	Equity Attributable to the Owners of the Parent Entity
Kepentingan Non-Pengendali	71.999	67.309	4.690	6,97	Non-Controlling Interests
Total Ekuitas	**3.107.752**	**2.207.840**	**899.912**	**40,76**	**Total Equity**
Total Liabilitas dan Ekuitas	**6.583.274**	**5.728.645**	**854.629**	**14,92**	**Total Liabilities and Equity**

Pada tahun 2025, ekuitas Perseroan tercatat sebesar Rp3,11 triliun, meningkat 40,76% atau setara Rp899,91 miliar dibandingkan tahun sebelumnya sebesar Rp2,21 triliun. Kenaikan ini terutama dipengaruhi oleh meningkatnya tambahan modal disetor sebesar Rp567,99 miliar.

In 2025, the Company's equity was recorded at Rp3.11 trillion, representing an increase of 40.76% or equivalent to Rp899.91 billion compared to the previous year of Rp2.21 trillion. This increase was mainly affected by an increase in additional paid in capital of Rp567.99 billion.

Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian
Consolidated Statements of Profit or Loss and Other Comprehensive Income

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Penjualan Neto	14.893.442	14.567.515	325.927	2,24	Net Sales
Beban Pokok Penjualan	(13.453.980)	(13.194.632)	259.348	1,97	Cost of Goods Sold
Laba Bruto	1.439.462	1.372.883	66.579	4,85	Gross Profit
Beban Penjualan	(793.434)	(789.919)	3.515	0,44	Selling Expenses
Beban Umum dan Administrasi	(230.810)	(207.301)	23.509	11,34	General and Administrative Expenses
Beban Operasi Lain	(1.853)	(2.089)	(236)	(11,30)	Other Operating Expenses
Penghasilan Operasi Lain	83.901	92.755	(8.854)	(9,55)	Other Operating Income
Laba Usaha	497.266	466.329	30.937	6,63	Operating Profit

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Pendapatan Bunga	28.489	7.769	20.720	266.70	Interest Income
Biaya Keuangan	(12.490)	(16.955)	(4.465)	(26,33)	Finance Costs
Laba Sebelum Pajak Penghasilan	513.265	457.143	56.122	12,28	Profit Before Income Tax
Beban Pajak Penghasilan	(115.134)	(113.874)	1.260	1,11	Income Tax Expense
Laba Tahun Berjalan	398.131	343.269	54.862	15,98	Profit for the Year
Total Penghasilan Komprehensif Tahun Berjalan	400.711	343.099	57.612	16,79	Total Comprehensive Income for the Year
Laba Tahun Berjalan yang Diatribusikan kepada:					Profit for the Year Attributable to:
Pemilik Entitas Induk	392.267	345.034	47.233	13,69	Owners of the Parent Entity
Kepentingan Non-Pengendali	5.864	(1.765)	7.629	434.24	Non-Controlling Interests
Total Penghasilan Komprehensif Tahun Berjalan yang Diatribusikan kepada:					Total Comprehensive Income for the Year Attributable to:
Pemilik Entitas Induk	394.299	344.304	49.995	14,52	Owners of the Parent Entity
Kepentingan Non-Pengendali	6.472	(1.205)	7.677	637.10	Non-Controlling Interests
Laba per Saham Dasar yang Dapat Diatribusikan Kepada Pemilik Entitas Induk (Rupiah Penuh)	30,17	34,89	(4,72)	(13,53)	Basic Earnings per Share Attributable to Owners of the Parent Entity (Full Rupiah)

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Produk Farmasi	11.396.742	10.084.864	1.311.878	13,01	Pharmaceutical Products
Produk Kesehatan	1.774.681	2.827.798	(1.053.117)	(37,24)	Health Products
Alat Kesehatan	1.723.695	1.684.060	39.635	2,35	Medical Devices
Pemulihan (Cadangan) Retur Penjualan	(1.676)	(29.207)	(27.531)	(94,26)	Recovery (Provision) of Sales Return
Penjualan Neto	**14.893.442**	**14.567.515**	**325.927**	**2,24**	**Net Sales**

Penjualan Neto

Pada tahun 2025, Perseroan mencatatkan penjualan sebesar Rp14,89 triliun, meningkat sebesar 2,24% atau Rp325,93 miliar dibandingkan Rp14,57 triliun pada tahun 2024. Komposisi penjualan masih didominasi oleh produk farmasi, diikuti oleh produk kesehatan dan alat kesehatan dengan kontribusi masing-masing sebesar 76,52%, 11,92%, dan 11,57%.

Net Sales

In 2025, the Company recorded sales of Rp14.89 trillion, representing an increase of 2.24% or Rp325,93 billion compared to Rp14.57 trillion in 2024. The sales composition remained dominated by pharmaceutical products, followed by healthcare products and medical devices, with respective contributions of 76.52%, 11.92%, dan 11.57%.

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Beban Pokok Produksi	29.883	16.134	13.749	85,22	Cost of Goods Manufactured
Persediaan Barang Jadi					Finished Goods
Awal Tahun	1.847.034	1.533.480	313.554	20,45	Beginning Balance
Pembelian Neto	13.429.397	13.466.573	(37.176)	(0,28)	Net Purchase
Akhir Tahun	(1.906.713)	(1.847.034)	59.679	3,23	Ending Balance
Beban Langsung	54.756	51.624	3.132	6,07	Direct Costs
Cadangan Penurunan Nilai Pasar dan Keusangan Persediaan-Neto	1.162	690	472	68,41	Allowance for Declining in Market Value and Obsolescence of Inventories-Net
Estimasi Retur	(1.539)	(26.835)	(25.296)	(94,26)	Estimation of Return
Beban Pokok Penjualan	**13.453.980**	**13.194.632**	**259.348**	**1,97**	**Cost of Goods Sold**

Beban Pokok Penjualan

Pada tahun 2025, beban pokok penjualan Perseroan tercatat sebesar Rp13,45 triliun, meningkat 1,97% atau setara Rp259,35 miliar dibandingkan tahun sebelumnya sebesar Rp13,19 triliun. Kenaikan ini sejalan dengan meningkatnya penjualan neto sebesar 2,24%.

Cost of Goods Sold

In 2025, the Company's cost of goods sold was recorded at Rp13.45 trillion, representing an increase of 1.97% or equivalent to Rp259.35 billion compared to the previous year of Rp13.19 trillion. This increase was in line with the increase in net sales of 2.24%.

Laba Bruto

Seiring dengan pertumbuhan penjualan neto, laba bruto Perseroan pada tahun 2025 meningkat sebesar 4,85% atau setara Rp66,58 miliar menjadi Rp1,44 triliun, dari Rp1,37 triliun pada tahun 2024.

Gross Profit

In line with the increase in net sales, the Company's gross profit in 2025 increased by 4.85% or equivalent to Rp66.58 billion to Rp1.44 trillion, from Rp1.37 trillion in 2024.

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Beban Penjualan	(793.434)	(789.919)	3.515	0,44	Selling Expenses
Beban Umum dan Administrasi	(230.810)	(207.301)	23.509	11,34	General and Administrative Expenses
Beban Operasi Lain	(1.853)	(2.089)	(236)	(11,30)	Other Operating Expenses
Penghasilan Operasi Lain	83.901	92.755	(8.854)	(9,55)	Other Operating Income

Beban Penjualan

Pada tahun 2025, beban penjualan Perseroan meningkat sebesar 0,44% atau setara Rp3,52 miliar menjadi Rp793,43 miliar, dari Rp789,92 miliar pada tahun sebelumnya. Kenaikan ini terutama dipengaruhi oleh meningkatnya penyusutan aset tetap serta gaji, upah, dan kesejahteraan karyawan, masing-masing sebesar Rp4,49 miliar dan Rp3,68 miliar.

Selling Expenses

In 2025, the Company's selling expenses increased by 0.44% or equivalent to Rp3.52 billion to Rp793.43 billion, from Rp789.92 billion in the previous year. This increase was mainly affected by higher depreciation of fixed assets as well as salaries, wages, and employee benefits, of Rp4.49 billion and Rp3.68 billion, respectively.

(dalam jutaan Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Laba Sebelum Pajak Penghasilan	513.265	457.143	56.122	12,28	Profit Before Income Tax
Laba Tahun Berjalan	398.131	343.269	54.862	15,98	Profit for the Year
Total Penghasilan Komprehensif Tahun Berjalan	400.711	343.099	57.612	16,79	Total Comprehensive Income for the Year

Laba Tahun Berjalan

Pada tahun 2025, Perseroan mencatat laba tahun berjalan sebesar Rp398,13 miliar, meningkat 15,98% atau setara Rp54,86 miliar dibandingkan tahun sebelumnya sebesar Rp343,27 miliar.

Profit for the Year

In 2025, the Company recorded profit for the year of Rp398.13 billion, representing an increase of 15.98% or equivalent to Rp54.86 billion compared to the previous year of Rp343.27 billion.

Total Penghasilan Komprehensif Tahun Berjalan

Total penghasilan komprehensif tahun berjalan Perseroan pada tahun 2025 tercatat sebesar Rp400,71 miliar, meningkat sebesar 16,79% atau setara Rp57,61 miliar dibandingkan Rp343,10 miliar pada tahun 2024.

Total Comprehensive Income for the Year

The Company's total comprehensive income for the year in 2025 was recorded at Rp400.71 billion, representing an increase of 16.79% or equivalent to Rp57.61 billion compared to Rp343.10 billion in 2024.

Laporan Arus Kas Konsolidasian
Consolidated Statements of Cash Flows

(dalam jutaan Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Kas Neto yang Diperoleh dari Aktivitas Operasi	521.555	197.941	323.614	163,49	Net Cash Provided by Operating Activities
Kas Neto yang Digunakan untuk Aktivitas Investasi	(478.745)	(76.616)	402.129	524,86	Net Cash Used in Investing Activities
Kas Neto yang Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan	312.054	(40.406)	352.460	872,30	Net Cash Provided by (Used in) Financing Activities
Kas dan Setara Kas Awal Tahun	335.053	253.168	81.885	32,34	Cash and Cash Equivalents at Beginning of the Year
Kas dan Setara Kas Akhir Tahun	694.163	335.053	359.110	107,18	Cash and Cash Equivalents at End of the Year

Arus Kas yang Diperoleh dari Aktivitas Operasi

Kas neto yang diperoleh Perseroan dari aktivitas operasi di tahun 2025 mencapai Rp521,56 miliar, meningkat 163,49% atau setara Rp323,61 miliar dibandingkan tahun 2024 sebesar Rp197,94 miliar. Kondisi ini terutama dipengaruhi oleh meningkatnya penerimaan kas dari pelanggan sebesar Rp759,96 miliar.

Cash Flows from Operating Activities

The Company's net cash generated from operating activities in 2025 reached Rp521.56 billion, representing an increase of 163.49% or equivalent to Rp323.61 billion compared to 2024 of Rp197.94 billion. This condition was mainly affected by increase in cash receipts from customers of Rp759.96 billion.

Arus Kas yang Digunakan untuk Aktivitas Investasi

Pada tahun 2025, kas neto yang digunakan untuk aktivitas investasi Perseroan tercatat sebesar Rp478,75 miliar, meningkat 524,86% atau setara Rp402,13 miliar dibandingkan tahun sebelumnya

Cash Flows Used in Investing Activities

In 2025, the Company's net cash used for investing activities was recorded at Rp478.75 billion, representing an increase of 524.86% or equivalent to Rp402.13 billion compared to the previous year

sebesar Rp76,62 miliar. Kenaikan ini terutama disebabkan oleh perolehan investasi jangka pendek sebesar Rp222,38 miliar.

Arus Kas yang Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan

Pada tahun 2025, Perseroan memperoleh kas dari aktivitas pendanaan sebesar Rp312,05 miliar. Kondisi tersebut berbanding terbalik dengan tahun sebelumnya, di mana Perseroan menggunakan kas untuk aktivitas ini sebesar Rp40,41 miliar. Hal ini terjadi sejalan dengan penerbitan saham baru Perseroan melalui penawaran umum perdana saham sebesar Rp658,00 miliar.

Kas dan Setara Kas pada Akhir Tahun

Per 31 Desember 2025, kas dan setara kas Perseroan mencapai Rp694,16 miliar, meningkat 107,18% atau setara Rp359,11 miliar dibandingkan posisi akhir tahun sebelumnya sebesar Rp335,05 miliar.

of Rp76.62 billion. This increase was mainly due to acquisition of short-term investments of Rp222.38 billion.

Cash Flows from (Used in) Financing Activities

In 2025, the Company obtained cash from financing activities of Rp312.05 billion. This was a reversal compared to previous year, in which the Company used cash for financing activities of Rp40.41 billion. This is in line with the issuance of new shares through the Company's initial public offering, generated Rp658.00 billion in proceeds.

Cash and Cash Equivalents at End of the Year

As of December 31st, 2025, the Company's cash and cash equivalents reached Rp694.16 billion, representing an increase of 107.18% or equivalent to Rp359.11 billion compared to the year-end balance of Rp335.05 billion.

Kemampuan Membayar Utang

Debt Repayment Capability

Kemampuan Perseroan dalam memenuhi kewajiban keuangannya dianalisis melalui rasio likuiditas dan solvabilitas. Rasio likuiditas mencerminkan kemampuan Perseroan dalam memenuhi kewajiban jangka pendek menggunakan aset lancar, sedangkan rasio solvabilitas menunjukkan kemampuan Perseroan dalam memenuhi kewajiban jangka panjang serta menjaga struktur permodalan yang sehat. Kedua rasio ini memberikan gambaran mengenai tingkat kemampuan Perseroan dalam memenuhi kewajiban secara tepat waktu.

Informasi mengenai rasio tersebut diungkapkan pada tabel berikut.

The Company's ability to meet its financial obligations is analyzed through liquidity and solvency ratios. Liquidity ratios reflect the Company's ability to meet short-term obligations using current assets, while solvency ratios indicate the Company's ability to meet long-term obligations and maintain a sound capital structure. These two ratios provide an overview of the Company's capacity to fulfill its obligations in a timely manner.

Information regarding these ratios is presented in the following table.

(dalam kali / in times)

Uraian	2025	2024	Description
Rasio Likuiditas Liquidity Ratio			
Rasio Kas	0,21	0,10	Cash Ratio
Rasio Lancar	1,76	1,55	Current Ratio
Rasio Solvabilitas Solvency Ratios			
Rasio Liabilitas terhadap Aset	0,53	0,61	Liabilities to Assets Ratio
Rasio Liabilitas terhadap Ekuitas	1,12	1,59	Liabilities to Equity Ratio

Pada tahun 2025, Perseroan mencatat rasio kas sebesar 0,21 kali, dibandingkan 0,10 kali pada tahun 2024, serta rasio lancar sebesar 1,76 kali, dibandingkan 1,55 kali pada tahun sebelumnya. Hal ini

In 2025, the Company recorded a cash ratio of 0.21 times, compared to 0.10 times in 2024, as well as a current ratio of 1.76 times, compared to 1.55 times in the previous year.

menunjukkan bahwa kemampuan Perseroan dalam memenuhi kewajiban jangka pendek mengalami perubahan yang dipengaruhi oleh dinamika pengelolaan aset lancar dan liabilitas jangka pendek, dengan ketersediaan kas yang disesuaikan dengan kebutuhan operasional serta dukungan aset lancar lainnya.

Dari sisi solvabilitas, rasio liabilitas terhadap aset tercatat sebesar 0,53 kali, dibandingkan 0,61 kali pada tahun 2024, dan rasio liabilitas terhadap ekuitas sebesar 1,12 kali, dibandingkan 1,59 kali pada tahun sebelumnya, yang mencerminkan bahwa struktur pendanaan Perseroan tetap dikelola secara optimal dengan mempertimbangkan keseimbangan antara liabilitas dan ekuitas. Secara keseluruhan, kondisi tersebut menunjukkan bahwa Perseroan memiliki kemampuan yang memadai dalam memenuhi kewajiban keuangan baik jangka pendek maupun jangka panjang.

This indicates that the Company's ability to meet short-term obligations experienced changes influenced by the dynamics of current asset and short-term liability management, with cash availability adjusted to operational needs as well as support from other current assets.

From a solvency perspective, the liabilities to assets ratio was recorded at 0.53 times, compared to 0.61 times in 2024, and the liabilities to equity ratio at 1.12 times, compared to 1.59 times in the previous year, reflecting that the Company's funding structure continues to be managed optimally by considering the balance between liabilities and equity. Overall, these conditions indicate that the Company has adequate capability to meet its financial obligations, both short-term and long-term.

Kolektibilitas Piutang

Tingkat kolektibilitas piutang Perseroan dievaluasi melalui rasio perputaran piutang dan rata-rata periode penagihan. Selain itu, analisis umur piutang usaha juga dilakukan berdasarkan jangka waktu pembayaran masing-masing pelanggan. Rincian analisis tersebut disajikan sebagai berikut.

Receivables Collectibility

The collectibility level of the Company's receivables is evaluated through the receivables turnover ratio and the average collection period. In addition, an aging analysis of trade receivables is also conducted based on the payment terms of each customer. The details of the analysis are presented as follows.

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Pihak Ketiga Third Parties					
Lancar	1.661.572	1.749.965	(88.393)	(5,05)	Current
Lewat Jatuh Tempo:					Overdue:
30 Hari	340.046	365.097	(25.051)	(6,86)	30 Days
31-60 Hari	84.949	113.108	(28.159)	(24,90)	31-60 Days
61-90 Hari	57.760	50.849	6.911	13,59	61-90 Days
Lebih dari 90 Hari	98.089	60.898	37.191	61,07	Over 90 Days
Dikurangi Cadangan Kerugian Penurunan Nilai Piutang Usaha	(8.841)	(6.745)	2.096	31,07	Less Allowance for Impairment Losses of Trade Receivables
Total	**2.233.575**	**2.333.172**	**(99.597)**	**(4,27)**	**Total**
Pihak Berelasi Related Parties					
Lancar	3.836	368	3.468	942,39	Current
Total	**3.836**	**368**	**3.468**	**942,39**	**Total**

Struktur Modal [ACGS-B.3.1]
Capital Structure

Perseroan menerapkan strategi permodalan yang berfokus pada keseimbangan antara pertumbuhan usaha dan pengelolaan risiko keuangan, sehingga dapat menciptakan nilai tambah yang berkelanjutan bagi Pemegang Saham. Dalam implementasinya, Perseroan secara berkala mengevaluasi struktur permodalan dengan mempertimbangkan dinamika kondisi ekonomi serta kebutuhan pendanaan operasional dan investasi.

Sebagai alat pemantauan, Perseroan menggunakan rasio pengungkit (*gearing ratio*) yang mencerminkan perbandingan antara utang neto dan total ekuitas. Rasio ini dijaga pada tingkat yang kompetitif dengan perusahaan sejenis di industri untuk memastikan fleksibilitas dalam memperoleh sumber pendanaan dengan biaya yang efisien. Utang neto mencakup pinjaman jangka pendek dan jangka panjang serta liabilitas kepada pihak berelasi, setelah dikurangi kas dan setara kas. Adapun modal yang dikelola meliputi ekuitas yang dapat diatribusikan kepada pemilik Entitas Induk dan kepentingan non-pengendali.

The Company implements a capital strategy that focuses on balancing business growth and financial risk management, in order to create sustainable added value for Shareholders. In its implementation, the Company periodically evaluates its capital structure by considering economic condition dynamics as well as operational and investment funding needs.

As a monitoring tool, the Company uses a gearing ratio which reflects the comparison between net debt and total equity. This ratio is maintained at a level that is competitive with peer companies in the industry to ensure flexibility in obtaining funding sources at an efficient cost. Net debt includes short-term and long-term borrowings as well as liabilities to related parties, after deducting cash and cash equivalents. The capital managed includes equity attributable to owners of the Parent Entity and non-controlling interests.

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Pertumbuhan Growth		Description
			Rp	%	
Utang Bank Jangka Pendek	-	100.000	(100.000)	(100,00)	Short-Term Bank Loan
Utang Bank Jangka Panjang	-	22.125	(22.125)	(100,00)	Long-Term Bank Loan
Dikurangi: Kas dan Setara Kas	694.163	335.053	359.110	107,18	Less: Cash and Cash Equivalents
Dikurangi: Deposito Berjangka	33.856	17.286	16.570	95,86	Less: Time Deposit
Total Ekuitas	3.107.752	2.207.840	899.912	40,76	Total Equity

Ikatan Barang Modal
Capital Goods Commitments

Pada tahun 2025, Perseroan tidak melakukan ikatan material terkait investasi barang modal.

In 2025, the Company did not enter into any material commitments related to capital investment.

Investasi Barang Modal Tahun 2025
Capital Goods Investment in 2025

Pada tahun 2025, Perseroan merealisasikan investasi pada barang modal dengan rincian sebagaimana disajikan pada tabel berikut.

In 2025, the Company realized capital goods investment with details as presented in the following table.

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	2025	2024	Description
Tanah	132.141	-	Land
Bangunan	39.566	5.658	Buildings
Kendaraan	1.339	669	Vehicles
Mesin	92	-	Machineries
Peralatan dan Perabot Kantor	24.072	42.826	Furniture, Fixtures, and Office Equipment
Aset dalam Pembangunan	17.071	4.239	Construction in Progress
Total	214.281	**53.392**	**Total**

Pencapaian Target [POJK F.2] [POJK F.3]
Target Achievement

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	Target 2025	Realisasi 2025 Realization 2025	Pencapaian Achievement (%)	Description
Produk Farmasi	11.027.128	11.385.127	103,35	Pharmaceutical Products
Produk Kesehatan	3.178.882	1.784.641	55,83	Health Products
Alat Kesehatan	1.853.051	1.723.674	93,02	Medical Devices
Penjualan Neto	16.059.061	14.893.442	92,74	Net sales
Laba Tahun Berjalan	375.466	398.131	106,04	Profit for the Year

Informasi dan Fakta Material Setelah Tanggal Laporan Audit

Material Information and Facts After the Audit Report Date

Perkembangan Geopolitik di Timur Tengah

Setelah tanggal pelaporan, terjadi ketegangan geopolitik di Timur Tengah yang diikuti dengan adanya tindakan militer di kawasan tersebut pada akhir Februari 2026. Peristiwa tersebut menyebabkan meningkatnya ketidakpastian geopolitik dan volatilitas di pasar keuangan dan energi global.

Perseroan menilai ada beberapa dampak yang muncul yang diakibatkan dari peristiwa tersebut, seperti volatilitas harga komoditas dan energi global, gangguan pada rantai pasokan dan logistik global, ketidakpastian makroekonomi yang lebih luas yang memengaruhi permintaan pelanggan, dan volatilitas di pasar valuta asing dan pasar keuangan.

Saat ini, Perseroan tidak memiliki operasi langsung terhadap negara-negara yang terlibat tersebut, tetapi dampak ekonomi akan memengaruhi operasi dan kinerja keuangan Perseroan secara tidak langsung. Maka dari itu, manajemen akan terus memonitor perkembangan terkait konflik tersebut dan menilai potensi dampaknya pada periode pelaporan berikutnya.

Geopolitical Developments in the Middle East

After the reporting date, geopolitical tensions in the Middle East erupted, followed by military actions in the region in late February 2026. This event led to increased geopolitical uncertainty and heightened volatility in global financial and energy markets.

The Company views several potential impacts occurring from this event, such as volatility in global commodity and energy prices, disruptions to global supply chains and logistics, broader macroeconomic uncertainty affecting customer demand, as well as volatility in foreign exchange and financial markets.

Currently, the Company has no direct operations in the countries involved, but the economic impact will be indirectly affecting the Company's operations and financial performance. In relation to this, the management will keep on monitoring any development related to the conflict and assess its potential impact in the subsequent reporting periods.

Prospek Usaha
Business Prospects

IMF memproyeksikan pertumbuhan ekonomi global tahun 2026 relatif stabil pada kisaran 3,3%, di mana investasi teknologi, dukungan kebijakan fiskal dan moneter, kondisi keuangan yang lebih akomodatif, dan adaptabilitas sektor swasta dipandang mampu menahan tekanan dari pergeseran kebijakan perdagangan. Meskipun demikian, ketidakpastian terkait kebijakan perdagangan dan risiko disrupsi jalur pelayaran atau rantai pasok tetap menjadi sumber risiko penurunan yang berpotensi meningkatkan biaya logistik, memperpanjang *lead time*, dan menambah volatilitas harga komoditas. Faktor tersebut secara langsung relevan bagi rantai pasok produk kesehatan yang sensitif terhadap waktu dan kualitas penanganan.

Di dalam negeri, BI memperkirakan pertumbuhan ekonomi Indonesia meningkat ke kisaran 4,9%-5,7%, ditopang penguatan permintaan domestik yang sejalan dengan kebijakan pemerintah serta bauran kebijakan BI yang pro-pertumbuhan. Di sisi kebijakan fiskal, Anggaran Pendapatan dan Belanja Negara (APBN) 2026 juga dirancang untuk menjaga momentum pertumbuhan sekaligus mendukung agenda prioritas, antara lain perlindungan sosial dan program strategis, sehingga permintaan domestik dan aktivitas investasi diharapkan tetap menjadi penggerak utama.

Sejalan dengan kebijakan yang akan ditempuh, prospek industri kesehatan nasional pun akan cenderung terjaga oleh kombinasi penguatan belanja kesehatan dan agenda penguatan ekosistem kesehatan nasional. Namun, tantangan struktural masih relevan, terutama ketergantungan bahan baku farmasi pada impor, yang meningkatkan sensitivitas industri terhadap volatilitas harga global dan disrupsi rantai pasok lintas negara. Pada saat yang sama, arah kebijakan Tingkat Komponen Dalam Negeri (TKDN) untuk alat kesehatan dan penguatan regulasi ketertelusuran atau keaslian produk, seperti penerapan 2D *barcode* untuk *track and trace* oleh Badan Pengawas Obat dan Makanan (BPOM), cenderung meningkatkan standar kepatuhan serta mendorong kebutuhan sistem *traceability* dan kontrol mutu yang lebih ketat. Faktor ini semakin memperkuat peran distributor dan ekosistem digital sebagai penjaga integritas pasokan.

Proyeksi pertumbuhan ekonomi tahun 2026 membuka ruang bagi penguatan permintaan domestik dan aktivitas usaha pada sektor-sektor utama yang terkait dengan model bisnis Perseroan, yakni distribusi/logistik, perdagangan, manufaktur kimia dan farmasi, serta ekosistem digital. Dengan struktur grup usaha pada sektor tersebut, kinerja 2026 akan sangat ditentukan oleh kemampuan menjaga keandalan pasokan, integritas mutu, dan kepatuhan *end-to-end* di sepanjang rantai nilai.

The IMF projects global economic growth in 2026 to remain relatively stable at around 3.3%, where technology investment, fiscal and monetary policy support, more accommodative financial conditions, and private sector adaptability are considered capable of withstanding pressures from shifts in trade policies. Nevertheless, uncertainties related to trade policies and risks of disruption to shipping routes or supply chains remain downside risks that may increase logistics costs, extend lead times, and add volatility to commodity prices. These factors are directly relevant to the healthcare product supply chain, which is sensitive to time and handling quality.

Domestically, BI estimates Indonesia's economic growth to increase to a range of 4.9%-5.7%, supported by strengthening domestic demand in line with government policies as well as BI pro-growth policy mix. On the fiscal policy side, the State Budget (APBN) 2026 is also designed to maintain growth momentum while supporting priority agendas, including social protection and strategic programs, so that domestic demand and investment activities are expected to remain the main drivers.

In line with the policies to be pursued, the outlook for the national healthcare industry is expected to remain supported by a combination of increased healthcare spending and the agenda to strengthen the national healthcare ecosystem. However, structural challenges remain relevant, particularly the dependence on imported pharmaceutical raw materials, which increases the industry's sensitivity to global price volatility and cross-border supply chain disruptions. At the same time, the policy direction on Domestic Component Level (TKDN) for medical devices and the strengthening of regulations on product traceability or authenticity, such as the implementation of 2D barcodes for track and trace by the National Agency of Drug and Food Control (BPOM), tend to raise compliance standards and drive the need for more stringent traceability systems and quality control. These factors further reinforce the role of distributors and the digital ecosystem as guardians of supply integrity.

The projected economic growth in 2026 provides room for strengthening domestic demand and business activities in key sectors related to the Company's business model, namely distribution/logistics, trade, chemical and pharmaceutical manufacturing, and the digital ecosystem. With the group's structure in these sectors, performance in 2026 will be largely determined by the ability to maintain supply reliability, quality integrity, and end-to-end compliance throughout the value chain.

Dari sektor transportasi dan pergudangan (distribusi) serta sektor perdagangan, peluang utama berada pada potensi peningkatan volume pergerakan barang, sejalan dengan penguatan aktivitas logistik nasional, yang memperbesar kebutuhan layanan *last mile* dan *cold chain*. Namun, mengelola volatilitas biaya logistik, menjaga reliabilitas *cold chain*, dan mempertahankan konsistensi *service level* ketika skala distribusi meningkat menjadi tantangan yang perlu diantisipasi. Karenanya, strategi yang relevan, seperti penguatan perencanaan permintaan berbasis data, optimalisasi rute dan jaringan gudang, serta pengetatan SLA dan tata kelola mitra logistik pihak ketiga perlu dilakukan untuk memastikan ketepatan, visibilitas, dan kepatuhan layanan.

Pada sektor manufaktur terkait kesehatan (kimia, farmasi, obat tradisional) serta sektor informasi dan komunikasi, sinyal pertumbuhan subsektor farmasi yang relatif tinggi pada tahun 2025 membuka peluang penguatan pasokan *business to business* (B2B) dan pendalaman portofolio, dengan disiplin kualitas dan ketertelusuran, termasuk kesiapan penanganan retur ataupun *recall* melalui *reverse logistics*. Sejalan dengan itu, agenda digitalisasi ekonomi-keuangan dan penguatan infrastruktur pembayaran nasional memperbesar peluang perluasan kanal digital kesehatan, baik pada pemesanan, agregasi permintaan, maupun visibilitas stok. Namun, hal ini pun sekaligus meningkatkan tuntutan tata kelola data, keamanan informasi, dan integrasi sistem. Karenanya, strategi yang ditempuh perlu menyeimbangkan akselerasi digital dengan penguatan kontrol risiko dan standar mutu agar ekspansi tetap kredibel dan berkelanjutan.

From the transportation and warehousing (distribution) sector as well as the trade sector, the main opportunity lies in the potential increase in the volume of goods movement, in line with the strengthening of national logistics activities, which expands the need for last mile and cold chain services. However, managing logistics cost volatility, maintaining cold chain reliability, and ensuring consistency of service levels as distribution scale increases are challenges that need to be anticipated. Therefore, relevant strategies, such as strengthening data-driven demand planning, optimizing routes and warehouse networks, and tightening SLAs and governance of third-party logistics partners need to be implemented to ensure accuracy, visibility, and service compliance.

In the healthcare-related manufacturing sector (chemical, pharmaceutical, traditional medicine) as well as the information and communication sector, signals of relatively high growth in the pharmaceutical subsector in 2025 open opportunities to strengthen business-to-business (B2B) supply and deepen the portfolio, with discipline in quality and traceability, including readiness in handling returns or recalls through reverse logistics. In line with this, the agenda of economic and financial digitalization and the strengthening of national payment infrastructure expand opportunities for the development of digital healthcare channels, both in ordering, demand aggregation, and stock visibility. However, this also increases the demands for data governance, information security, and system integration. Therefore, the strategies implemented need to balance digital acceleration with the strengthening of risk controls and quality standards so that expansion remains credible and sustainable.

Proyeksi 2026 [POJK F.2] [POJK F.3]
2026 Projection

(dalam juta Rupiah, kecuali dinyatakan lain / in millions of Rupiah, unless otherwise stated)

Uraian	Proyeksi 2026 Projection 2026	Realisasi 2025 Realization 2025	Description
Produk Farmasi	13.021.191	11.385.127	Pharmaceutical Products
Produk Kesehatan	1.379.715	1.784.641	Health Products
Alat Kesehatan	1.766.772	1.723.674	Medical Devices
Penjualan Neto	16.167.679	14.893.442	Net Sales
Laba Tahun Berjalan	424.332	398.131	Profit for the Year

Selain itu, kebijakan dividen Perseroan mencerminkan komitmen untuk memberikan nilai tambah serta pengembalian yang optimal bagi Pemegang Saham. Perseroan berupaya mendistribusikan dividen dengan rasio minimal sebesar 40% dari laba tahun berjalan setelah penyisihan cadangan wajib untuk tahun buku 2026. Pelaksanaan kebijakan tersebut tetap mengacu pada ketentuan Undang-Undang Perseroan Terbatas, dengan mempertimbangkan kondisi dan kesehatan keuangan Perseroan, serta tidak mengurangi kewenangan RUPS dalam menetapkan keputusan lain sesuai dengan ketentuan yang berlaku.

In addition, the Company's dividend policy reflects its commitment to providing added value and optimal returns to Shareholders. The Company seeks to distribute dividends with a minimum ratio of 40% of profit for the year after the allocation of statutory reserves for the 2026 fiscal year. The implementation of this policy remains in reference to the provisions of the Limited Liability Company Law, taking into account the Company's financial condition and soundness, and without reducing the authority of the GMS to determine other decisions in accordance with the prevailing regulations.

Aspek Pemasaran
Marketing Aspects

Perseroan menerapkan strategi pemasaran untuk mengoptimalkan pencapaian target tahun 2025 dengan berfokus pada penguatan jaringan distribusi, peningkatan kualitas layanan, serta pengembangan kemitraan strategis dengan prinsipal dan fasilitas layanan kesehatan. Dengan melayani berbagai segmen pelanggan, seperti rumah sakit, klinik, laboratorium, dan apotek, Perseroan terus mengoptimalkan jangkauan pasar sekaligus menjaga stabilitas pendapatan.

Sepanjang tahun 2025, Perseroan juga menjalankan berbagai inisiatif, antara lain optimalisasi kanal distribusi, penguatan hubungan dengan mitra bisnis, serta pengembangan pemanfaatan teknologi digital untuk meningkatkan efektivitas pemasaran. Ke depan, Perseroan akan terus memperluas peluang pasar dan memperkuat strategi pemasaran guna mendukung pertumbuhan yang berkelanjutan.

The Company implemented marketing strategies to optimize the achievement of its 2025 targets by focusing on strengthening its distribution network, improving service quality, and developing strategic partnerships with principals and healthcare service facilities. By serving various customer segments, such as hospitals, clinics, laboratories, and pharmacies, the Company continued to optimize market reach while maintaining revenue stability.

Throughout 2025, the Company also carried out various initiatives, including optimizing distribution channels, strengthening relationships with business partners, and expanding the use of digital technology to improve marketing effectiveness. Going forward, the Company will continue to expand market opportunities and strengthen its marketing strategies to support sustainable growth.

Pangsa Pasar

Pangsa pasar Perseroan dipengaruhi oleh kinerja penjualan, kekuatan distribusi, serta portofolio produk yang dimiliki. Pada tahun 2025, Perseroan terus mempertahankan posisinya sebagai salah satu pemain di industri farmasi dan kesehatan di Indonesia, dengan dukungan jaringan distribusi yang luas dan hubungan yang kuat dengan mitra usaha.

Kontribusi utama terhadap pangsa pasar Perseroan berasal dari produk farmasi yang masih mendominasi penjualan, diikuti oleh produk kesehatan dan alat kesehatan. Melalui strategi pengembangan produk, peningkatan kualitas layanan, serta optimalisasi saluran distribusi, Perseroan berupaya memperkuat daya saing dan memperluas pangsa pasar secara berkelanjutan.

Market Share

The Company's market share is influenced by sales performance, distribution strength, as well as its product portfolio. In 2025, the Company continued to maintain its position as one of the players in the pharmaceutical and healthcare industry in Indonesia, supported by an extensive distribution network and strong relationships with business partners.

The main contribution to the Company's market share comes from pharmaceutical products, which continue to dominate sales, followed by healthcare products and medical devices. Through product development strategies, improvement of service quality, and optimization of distribution channels, the Company strives to strengthen its competitiveness and expand its market share on a sustainable basis.

Dividen [ACGS-C.2.4]
Dividend

Kebijakan Dividen

Perseroan menerapkan kebijakan pembagian dividen dengan tetap mengedepankan prinsip kehati-hatian serta keseimbangan antara pemberian imbal hasil kepada Pemegang Saham dan keberlanjutan usaha. Setiap keputusan pembagian dividen ditetapkan melalui Rapat Umum Pemegang Saham (RUPS) berdasarkan rekomendasi Direksi yang telah memperoleh persetujuan Dewan Komisaris, dengan mengacu pada ketentuan Anggaran Dasar Perseroan dan peraturan perundang-undangan yang berlaku di Indonesia.

Pembagian dividen hanya dapat dilakukan apabila Perseroan memiliki saldo laba bersih yang positif. Selain itu, Perseroan juga dapat melakukan pembagian dividen interim sesuai ketentuan Anggaran Dasar, sepanjang tidak mengurangi nilai kekayaan bersih hingga berada di bawah jumlah modal ditempatkan dan disetor penuh serta cadangan wajib, serta tidak memengaruhi kemampuan Perseroan dalam memenuhi kewajiban dan menjalankan kegiatan operasionalnya.

Dividen interim ditetapkan oleh Direksi dengan persetujuan Dewan Komisaris. Dalam hal Perseroan mengalami kerugian pada akhir tahun buku, Pemegang Saham berkewajiban untuk mengembalikan dividen interim yang telah diterima. Apabila kewajiban tersebut tidak dapat dipenuhi, Direksi dan Dewan Komisaris bertanggung jawab secara tanggung renteng atas kerugian yang timbul. Melalui kebijakan ini, Perseroan berkomitmen untuk memberikan nilai tambah yang optimal bagi pemegang saham dengan tetap menjaga stabilitas keuangan dan kesinambungan usaha dalam jangka panjang.

Dividend Policy

The Company implements a dividend distribution policy while upholding the principle of prudence and maintaining a balance between providing returns to Shareholders and business sustainability. Each dividend distribution decision is determined through the General Meeting of Shareholders (GMS) based on the recommendation of the Board of Directors which has obtained approval from the Board of Commissioners, with reference to the provisions of the Company's Articles of Association and the prevailing laws and regulations in Indonesia.

Dividend distribution may only be carried out if the Company has a positive retained earnings balance. In addition, the Company may also distribute interim dividends in accordance with the provisions of the Articles of Association, provided that such distribution does not reduce the net assets to below the amount of issued and fully paid-up capital and statutory reserves, and does not affect the Company's ability to fulfill its obligations and carry out its operational activities.

Interim dividends are determined by the Board of Directors with the approval of the Board of Commissioners. In the event that the Company incurs losses at the end of the fiscal year, Shareholders are required to return the interim dividends that have been received. If such obligation cannot be fulfilled, the Board of Directors and the Board of Commissioners shall be jointly and severally liable for the losses incurred. Through this policy, the Company is committed to providing optimal added value to shareholders while maintaining financial stability and long-term business continuity.

Riwayat Pembayaran Dividen

Informasi mengenai pembagian dividen diungkapkan sebagai berikut.

Dividend Payment History

Information regarding dividend distribution is disclosed as follows.

Uraian	Tahun Buku 2024 Fiscal Year 2024	Tahun Buku 2023 Fiscal Year 2023	Description
Laba Tahun Berjalan yang Diatribusikan kepada Pemilik Entitas Induk (Rp Juta)	345.034	305.891	Profit for the Year Attributable to the Owners of the Parent Entity (Rp Million)
Dividen			
Total Saham (Lembar Saham) (Rp Juta)	137.326	115.000	Total Shares (Shares) (Rp Million)
Dividen per Saham (Rp)	9,8	11,6	Dividend per Share (Rp)
Rasio Pembayaran Dividen (%)	39,80	37,59	Dividend Payment Ratio (%)
Tanggal Pengumuman	30 Juni 2025 June 30th, 2025	20 Mei 2024 May 20th, 2024	Announcement Date
Tanggal Pembayaran	30 Juli 2025 July 30th, 2025	27 Mei 2024 & 24 Juni 2024 May 27th, 2024 & June 24th, 2024	Payment Date

Realisasi Penggunaan Dana Hasil Penawaran Umum

Realization of the Use of Proceeds from the Public Offering

Pada tahun 2025, Perseroan melaksanakan penawaran umum perdana saham dan mencatatkan sahamnya di Bursa Efek Indonesia pada tanggal 15 April 2025. Rincian penggunaan dana hasil penawaran umum tersebut disajikan sebagai berikut.

In 2025, the Company conducted an initial public offering and listed its shares on the Bursa Efek Indonesia on April 15th, 2025. The details of the use of proceeds from the public offering are presented as follows.

(dalam Rupiah / in Rupiah)

Nama Efek Name of Securities	Tanggal Efektif Effective Date	Nilai Hasil Penawaran Umum Proceeds from Public Offering			Rencana Penggunaan Dana Planned Use of Proceeds	Realisasi Penggunaan Dana Realization of Use of Proceeds	Sisa Dana Hasil Penawaran Umum Remaining Proceeds from Public Offering
		Total Hasil Penawaran Umum Total Proceeds from Public Offering	Biaya Penawaran Umum Public Offering Expenses	Hasil Bersih Net Proceeds			
Penawaran Umum Perdana Saham	15 April 2025 April 15th, 2025	658.000.000. 000	22.162.917.679	635.837.082.321	635.837.082.321	577.837.082.321	58.000.000.000

Informasi Material mengenai Investasi, Ekspansi, Divestasi, Penggabungan/Peleburan Usaha, Akuisisi atau Restrukturisasi Utang/Modal

Material Information regarding Investment, Expansion, Divestment, Merger/Consolidation, Acquisition, or Debt/Capital Restructuring

Pada tahun 2025, Perseroan tidak melaksanakan sejumlah transaksi material yang mencakup aktivitas investasi, perluasan usaha, divestasi, penggabungan atau peleburan usaha, akuisisi, serta restrukturisasi utang maupun permodalan.

In 2025, the Company did not carry out any material transactions involving investment activities, business expansion, divestment, merger or consolidation, acquisition, or debt and capital restructuring.

Informasi Transaksi Material yang Mengandung Benturan Kepentingan atau Transaksi dengan Pihak Afiliasi

Information on Material Transactions Containing Conflicts of Interest or Transactions with Affiliated Parties

Pengungkapan terkait transaksi dengan pihak berelasi telah dilakukan sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) No. 224 tentang "Pengungkapan Pihak-pihak Berelasi" dan diungkapkan dalam Catatan No. 28 atas Laporan Keuangan Konsolidasian yang terlampir dalam Laporan Terintegrasi ini.

Disclosure regarding transactions with related parties has been carried out in accordance with Statement of Financial Accounting Standards (PSAK) No. 224 concerning "Related Party Disclosures" and is disclosed in Note No. 28 to the Consolidated Financial Statements attached to this Integrated Report.

Penjelasan mengenai Kewajaran Transaksi

Perseroan melakukan transaksi dengan pihak berelasi terutama dalam rangka pengadaan barang dan/atau jasa. Transaksi tersebut dilaksanakan melalui mekanisme pengadaan yang transparan dengan melibatkan pihak ketiga dan pihak berelasi yang terdaftar sebagai rekanan Perseroan, serta mengacu pada kebijakan dan prosedur pengadaan yang berlaku.

Explanation on the Fairness of Transactions

The Company conducts transactions with related parties primarily in the procurement of goods and/or services. These transactions are carried out through a transparent procurement mechanism involving third parties and related parties registered as the Company's partners, and in accordance with applicable procurement policies and procedures.

Alasan Dilakukannya Transaksi
[ACGS-A.9.1]

Transaksi dengan pihak berelasi dilakukan oleh Perseroan dalam rangka mendukung efisiensi operasional, memperkuat rantai pasok produk farmasi dan kesehatan, serta mendorong pengembangan dan perluasan kegiatan usaha. Seluruh transaksi tersebut dilaksanakan dengan memperhatikan prinsip kewajaran dan kelaziman usaha (*arm's length*) serta memberikan manfaat yang seimbang bagi seluruh pihak yang terlibat.

Reasons for Conducting Transactions
[ACGS-A.9.1]

Transactions with related parties are conducted by the Company in order to support operational efficiency, strengthen the supply chain of pharmaceutical and healthcare products, and promote the development and expansion of business activities. All such transactions are carried out by observing the principles of fairness and normal business practice (arm's length) and provide balanced benefits to all parties involved.

Kebijakan Perusahaan terkait dengan Mekanisme *Review* atas Transaksi serta Pemenuhan Peraturan dan Ketentuan Terkait

Dewan Komisaris bersama Komite Audit melakukan fungsi pengawasan terhadap transaksi afiliasi dan/atau transaksi dengan pihak berelasi untuk memastikan kesesuaiannya dengan ketentuan yang berlaku serta penerapan prinsip kewajaran. Proses penelaahan dilakukan sebelum transaksi dilaksanakan guna memastikan bahwa setiap transaksi telah memenuhi aspek kepatuhan dan tata kelola yang baik. Sepanjang tahun 2025, Perseroan memastikan bahwa tidak terdapat transaksi afiliasi dan/atau transaksi yang mengandung benturan kepentingan yang memerlukan persetujuan Pemegang Saham Independen.

Company Policy related to the Review Mechanism of Transactions and Compliance with Relevant Regulations and Provisions

The Board of Commissioners together with the Audit Committee carry out a supervisory function over affiliated transactions and/or transactions with related parties to ensure compliance with applicable regulations and the application of fairness principles. The review process is conducted prior to the execution of transactions to ensure that each transaction has fulfilled compliance and good governance aspects. Throughout 2025, the Company ensured that there were no affiliated transactions and/or transactions containing conflicts of interest that required approval from Independent Shareholders.

Perubahan Peraturan Perundang-Undangan
Changes in Laws and Regulations

Sepanjang tahun 2025, tidak terdapat perubahan peraturan perundang-undangan yang berpengaruh signifikan terhadap kegiatan operasional dan kebijakan Perseroan.

Throughout 2025, there were no changes in laws and regulations that had a significant impact on the Company's operational activities and policies.

Perubahan Kebijakan Akuntansi
Changes in Accounting Policies

Perseroan telah melakukan kajian atas sejumlah amandemen standar akuntansi yang berlaku efektif untuk periode tahunan yang dimulai pada atau setelah 1 Januari 2025 serta yang berpotensi relevan terhadap pelaporan keuangan. Berdasarkan kajian tersebut, tidak ada amandemen standar akuntansi yang memberikan dampak yang material terhadap Laporan Keuangan Konsolidasian tahun 2025.

The Company has assessed several amendments to accounting standards that became effective for the annual period beginning on or after January 1, 2025, and may potentially be relevant to financial reporting. Based on the assessment, no amendments to the accounting standards have a material impact on the Company's 2025 Consolidated Financial Statements.

Tata Kelola Perusahaan

Good Corporate Governance





Komitmen Tata Kelola Perusahaan

Good Corporate Governance Principles



Perseroan berkomitmen untuk menerapkan praktik tata kelola perusahaan yang baik (*good corporate governance*/GCG) secara menyeluruh dan berkelanjutan sebagai fondasi dalam membangun bisnis yang sehat, terpercaya, dan berdaya saing. Komitmen tersebut diwujudkan melalui penguatan struktur organisasi, kebijakan, serta proses pengambilan keputusan yang menjunjung tinggi integritas, kepatuhan, dan profesionalisme di seluruh tingkatan organisasi.

Perseroan memastikan setiap organ perusahaan menjalankan fungsi dan tanggung jawabnya secara optimal sesuai dengan ketentuan peraturan perundang-undangan yang berlaku serta standar praktik terbaik. Sejalan dengan itu, kebijakan internal, pedoman kerja, dan mekanisme pengawasan secara berkala dikembangkan dan dievaluasi guna memastikan efektivitas penerapan tata kelola serta responsivitas terhadap dinamika lingkungan usaha. Perseroan juga secara konsisten menanamkan budaya kerja yang berlandaskan etika, keterbukaan, kejelasan tanggung jawab, dan orientasi keberlanjutan dalam seluruh aktivitas operasional.

The Company is committed to implement good corporate governance (GCG) comprehensively and sustainably as a foundation in building a sound, trusted, and competitive business. This commitment is realized through strengthening of organizational structure, policies, and decision-making process that upholds integrity, compliance, and professionalism at all levels of the organization.

The Company ensures every company organ is performing its functions and responsibilities optimally, in accordance with the provisions of applicable laws and regulations and best practice standards. Accordingly, internal policies, work guidelines, and supervisory mechanism are regularly developed and evaluated to ensure effective implementation of governance and its responsiveness to the dynamics of business environment. The Company also consistently instilling work culture based on ethics, transparency, clarity of responsibilities, and sustainability orientation in all operational activities.

Pedoman Penerapan Tata Kelola Perusahaan

Good Corporate Governance Implementation Guidelines

Penerapan GCG oleh Perseroan mengacu pada ketentuan peraturan perundang-undangan dan pedoman yang relevan, sebagai berikut.

1. Undang-Undang No. 40 tahun 2007 tentang Perseroan Terbatas.
2. Undang-Undang No. 8 tahun 1995 tentang Pasar Modal.
3. Surat Edaran OJK No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten dan Perusahaan Publik.
4. Peraturan OJK No. 21/POJK.04/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka dan Surat Edaran OJK No. 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka.
5. Peraturan OJK No. 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka.
6. Peraturan OJK No. 16/2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik.
7. Peraturan OJK No. 42/2020 tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan.
8. Peraturan OJK No. 17/2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha.
9. Peraturan OJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik.
10. Peraturan OJK No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.
11. Peraturan OJK No. 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik.
12. Peraturan OJK No. 35/POJK.04/2014 tentang Sekretaris Perusahaan Emiten atau Perusahaan Publik.
13. Peraturan OJK No. 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal.
14. Pedoman Umum Governansi Korporat Indonesia 2021.
15. Peraturan-peraturan relevan terkait dengan praktik terbaik GCG.

Di samping itu, Perseroan juga memiliki pedoman dan kebijakan internal dalam penerapan GCG, yaitu:

1. Anggaran Dasar;
2. Kode Etik;
3. Pedoman Dewan Komisaris;
4. Pedoman Direksi;
5. Piagam Komite Audit; dan
6. Piagam Unit Audit Internal.

The implementation of GCG by the Company is referring to provisions of laws and regulations, as well as relevant guidelines, as follows.

1. Law No. 40/2007 on Limited Liability Companies.
2. Law No. 8/1995 on Capital Market.
3. FSA Circular No. 16/SEOJK.04/2021 on the Form and Content of the Annual Report of Issuers and Public Companies.
4. FSA Regulation No. 21/POJK.04/2015 on the Implementation of Corporate Governance Guideline for Public Companies and FSA Circular No. 32/SEOJK.04/2015 on the Corporate Governance Guideline for Public Companies.
5. FSA Regulation No. 15/POJK.04/2020 on the Plan and Implementation of the General Meeting of Shareholders of Public Companies.
6. FSA Regulation No. 16/2020 on the Electronic Implementation of the General Meeting of Shareholders of Public Companies.
7. FSA Regulation No. 42/2020 on Affiliated Transactions and Conflict of Interest Transactions.
8. FSA Regulation No. 17/2020 on Material Transactions and Changes in Business Activities.
9. FSA Regulation No. 33/POJK.04/2014 on Board of Directors and Board of Commissioners of Issuers or Public Companies.
10. FSA Regulation No. 55/POJK.04/2015 on the Establishment and Work Guideline of the Audit Committee.
11. FSA Regulation No. 34/POJK.04/2014 on Nomination and Remuneration Committee of Issuers or Public Companies.
12. FSA Regulation No. 35/POJK.04/2014 on Corporate Secretary of Issuers or Public Companies.
13. FSA Regulation No. 56/POJK.04/2015 on Internal Audit Unit Establishment and Charter Preparation Guideline.
14. The 2021 Indonesian General Guidelines for Corporate Governance.
15. Relevant regulations on GCG best practices.

In addition, the Company also has internal guidelines and policies for GCG implementation, namely:

1. Articles of Association;
2. Code of Conduct;
3. Board of Commissioners' Guidelines;
4. Board of Directors' Guidelines;
5. Audit Committee Charter; and
6. Internal Audit Unit's Charter.

Prinsip Tata Kelola Perusahaan
Good Corporate Governance Principles

Perseroan menerapkan praktik GCG dengan mengacu pada Peraturan OJK No. 21/POJK.04/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka serta Surat Edaran OJK No. 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka. Selain itu, Perseroan juga mengacu pada Pedoman Umum Governansi Korporat Indonesia (PUGKI) 2021 yang diterbitkan oleh Komite Nasional Kebijakan Governansi (KNKG). Seluruh pedoman tersebut diterapkan secara konsisten dalam kegiatan operasional Perseroan dan dijabarkan lebih lanjut melalui pilar-pilar governansi korporat sebagai berikut.

The Company is implementing GCG practice by referring to FSA Regulation No. 21/POJK.04/2015 on the Implementation of Corporate Governance Guideline for Public Companies, as well as FSA Circular No. 32/SEOJK.04/2015 on the Corporate Governance Guideline for Public Companies. In addition, the Company also refers to 2021 Indonesian General Guidelines for Corporate Governance (PUGKI), published by National Committee on Governance Policy (NCGP). All these guidelines are applied consistently in the Company's operational activities and further explained through the following corporate governance pillars.

Pilar Governansi Korporat Corporate Governance Pillar	Uraian Description	Penerapan di Perseroan Implementation at the Company
Perilaku Beretika	Dalam melaksanakan kegiatannya, korporasi senantiasa mengedepankan kejujuran, memperlakukan semua pihak dengan hormat (*respect*), memenuhi komitmen, membangun serta menjaga nilai-nilai moral dan kepercayaan secara konsisten. Korporasi memperhatikan kepentingan Pemegang Saham dan pemangku kepentingan lainnya berdasarkan asas kewajaran (*fairness*) dan kesetaraan dan dikelola secara independen sehingga masing-masing organ perusahaan tidak saling mendominasi dan tidak dapat diintervensi oleh pihak lain.	• Kode Etik ditetapkan sebagai pedoman perilaku bagi seluruh insan Perseroan, termasuk organ perusahaan dan pihak eksternal, serta disosialisasikan secara berkelanjutan guna menanamkan nilai integritas, kepatuhan terhadap peraturan perundang-undangan, serta pencegahan terhadap praktik korupsi, benturan kepentingan, dan tindakan diskriminatif; • Nilai-Nilai Perusahaan disosialisasikan secara menyeluruh sebagai landasan pembentukan budaya kerja yang menjunjung etika dan profesionalisme; • Kebijakan anti-korupsi dan anti-penyuapan diterapkan dan diperkuat sebagai bagian dari upaya menjaga integritas dan kepercayaan pemangku kepentingan; serta • Perseroan sedang menyusun kebijakan dan mekanisme sistem pelaporan pelanggaran (*whistleblowing system*/ WBS) sebagai sarana bagi internal maupun eksternal untuk melaporkan dugaan pelanggaran terhadap Kode Etik, kebijakan internal, maupun peraturan perundang-undangan yang berlaku.
Ethical Behavior	In performing its activities, the corporate constantly prioritizing honesty, treating all parties with respect, fulfilled commitments, consistently building, as well as maintaining moral values and trust. The Corporate pays attention to the interests of Shareholders and other stakeholders based on the principles of fairness and equality, managed independently so each corporate organ does not dominate each other and is cannot be intervened by any other party.	• The Code of Conduct has been established to guide the conduct of all Company personnel, including its organs and external parties, and is continuously disseminated to instill the values of integrity, compliance with applicable laws and regulations, and prevention of corruption, conflict of interest, and discriminatory practices; • Corporate Values are comprehensively disseminated as a basis to foster a work culture that upholds ethics and professionalism; • Anti-corruption and anti-bribery policies are applied and strengthened as part of the efforts to maintain integrity and stakeholder trust; and • The Company is preparing policies and mechanisms for a whistleblowing system (WBS) as a means for internal and external parties to report alleged violations of the Code of Conduct, internal policies, and applicable laws and regulations.

Pilar Governansi Korporat Corporate Governance Pillar	Uraian Description	Penerapan di Perseroan Implementation at the Company
Akuntabilitas	Korporasi dapat mempertanggungjawabkan kinerjanya secara transparan dan wajar. Untuk itu, korporasi harus dikelola secara benar, terukur, dan sesuai dengan kepentingan korporat dengan tetap memperhitungkan kepentingan Pemegang Saham dan pemangku kepentingan. Akuntabilitas merupakan prasyarat yang diperlukan untuk mencapai kinerja yang berkelanjutan.	• Melakukan evaluasi secara berkala terhadap struktur organisasi guna memastikan kejelasan fungsi, peran, dan tanggung jawab masing-masing unit kerja; • Menetapkan dan mengevaluasi strategi usaha agar selaras dengan prinsip akuntabilitas dan dapat dipertanggungjawabkan pencapaiannya; • Melakukan evaluasi atas penerapan aspek GCG, termasuk pelaksanaan tugas dan tanggung jawab organ Perseroan; • Menyelenggarakan audit internal dan audit eksternal sebagai bentuk pengawasan dan penilaian independen atas kinerja Perseroan; • Menerapkan manajemen risiko secara menyeluruh dalam aktivitas operasional dan bisnis; serta • Memastikan sistem pengendalian internal diterapkan secara efektif dan sesuai dengan ketentuan yang berlaku.
Accountability	The Corporate's performance can be held accountable in a transparent and equitable manner. Therefore, the corporate must be managed properly, measurably, following interests of Shareholders and stakeholders. Accountability is a prerequisite to achieve sustainable performance.	• Conducting periodic evaluations of the organizational structure to ensure clarity of functions, roles, and responsibilities of each work unit; • Establishing and evaluating business strategies to be in alignment with the accountability principle and its achievement can be accounted for; • Evaluating the implementation of GCG aspects, as well as the execution of duties and responsibilities of the Company's organs; • Conducting internal and external audits as a form of supervision and independent assessment of the Company's performance; • Implementing comprehensive risk management on the operational and business activities; and • Ensuring the internal control system is implemented effectively and in line with applicable regulations.
Transparansi	Untuk menjaga objektivitas dalam menjalankan bisnis, korporasi menyediakan informasi yang material dan relevan dengan cara yang mudah diakses dan dipahami oleh pemangku kepentingan. Korporasi mengambil inisiatif untuk mengungkapkan tidak hanya masalah yang disyaratkan oleh peraturan perundang-undangan, tetapi juga hal yang penting untuk pengambilan keputusan oleh Pemegang Saham, kreditur, dan pemangku kepentingan lainnya.	• Menyediakan dan memperbarui informasi yang benar, akurat, dan material kepada seluruh pemangku kepentingan melalui situs web Perseroan dan situs web Bursa Efek Indonesia; • Menjalankan komunikasi yang terbuka dan transparan dengan pemangku kepentingan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku; • Menyampaikan Laporan Tahunan, Laporan Keberlanjutan, Laporan Keuangan, serta laporan lainnya kepada regulator dan masyarakat secara tepat waktu melalui media resmi yang telah ditetapkan; serta • Menyampaikan informasi dan perkembangan terkini Perseroan sebagai bentuk keterbukaan informasi publik yang dapat diakses oleh Pemegang Saham dan pemangku kepentingan lainnya.
Transparency	To maintain objectivity in carrying out its business, the corporate provides material and relevant information in an easily accessible and understandable manner by stakeholders. The Corporate took the initiative to disclose not only matters required by the laws and regulations, but also matters important for decision-making by Shareholders, creditors, and other stakeholders.	• Providing and updating true, accurate, and material information to all stakeholders through the websites of the Company and Indonesia Stock Exchange; • Maintaining open and transparent communication with stakeholders in accordance with applicable laws and regulations; • Submitting the Annual Report, Sustainability Report, Financial Statements, and other reports to regulators and the public in a timely manner through officially established media; and • Disclosing the Company's latest information and developments as part of information transparency to the public, accessible to Shareholders and other stakeholders.

Pilar Governansi Korporat Corporate Governance Pillar	Uraian Description	Penerapan di Perseroan Implementation at the Company
Keberlanjutan	Korporasi mematuhi peraturan perundang-undangan serta berkomitmen melaksanakan tanggung jawab terhadap masyarakat dan lingkungan agar berkontribusi pada pembangunan berkelanjutan melalui kerja sama dengan semua pemangku kepentingan untuk meningkatkan kehidupan mereka dengan cara yang selaras dengan kepentingan bisnis dan agenda pembangunan berkelanjutan.	• Mengintegrasikan prinsip keberlanjutan ke dalam kegiatan operasional dengan memperhatikan aspek ekonomi, sosial, dan lingkungan, serta tata kelola yang baik; • Menjalankan komitmen sebagai distributor produk kesehatan dengan menyediakan produk yang berkualitas dan aman guna mendukung peningkatan kualitas hidup masyarakat; • Melaksanakan program pemberdayaan masyarakat secara berkelanjutan sebagai bentuk tanggung jawab sosial Perseroan; serta • Mematuhi ketentuan peraturan perundang-undangan yang berlaku dan menjalin kerja sama dengan pemangku kepentingan dalam mendukung agenda pembangunan berkelanjutan.
Sustainability	The Corporate complies with laws and regulations and is committed to carry out its responsibilities to the public and environment to contribute to sustainable development by collaborating with all stakeholders to enhance their quality of life in a way that is aligned with business interests and sustainable development agenda.	• Integrating sustainability principles into operational activities by considering economic, social, and environmental aspects, and good governance; • Fulfilling the commitment as a distributor of health products by providing high-quality and safe products to support enhancement of public's quality of life; • Implementing sustainable community empowerment programs as the Company's social responsibility; and • Complying with applicable laws and regulations and collaborating with the stakeholders to support the sustainable development agenda.

Struktur Tata Kelola Perusahaan [GRI 2-9] [ESG G-03]

Good Corporate Governance Structure

Struktur GCG Perseroan dibentuk untuk memastikan penerapan tata kelola yang transparan, akuntabel, dan efektif. Struktur ini terdiri atas Rapat Umum Pemegang Saham (RUPS), Dewan Komisaris, dan Direksi, dengan peran dan tanggung jawab yang yang jelas guna mendukung efektivitas fungsi pengawasan dan pengelolaan Perseroan. Dalam struktur tersebut, fungsi pengawasan dan pengelolaan dijalankan secara terpisah oleh Dewan Komisaris dan Direksi, selaras dengan pemisahan peran antara Komisaris Utama dan Direktur Utama.

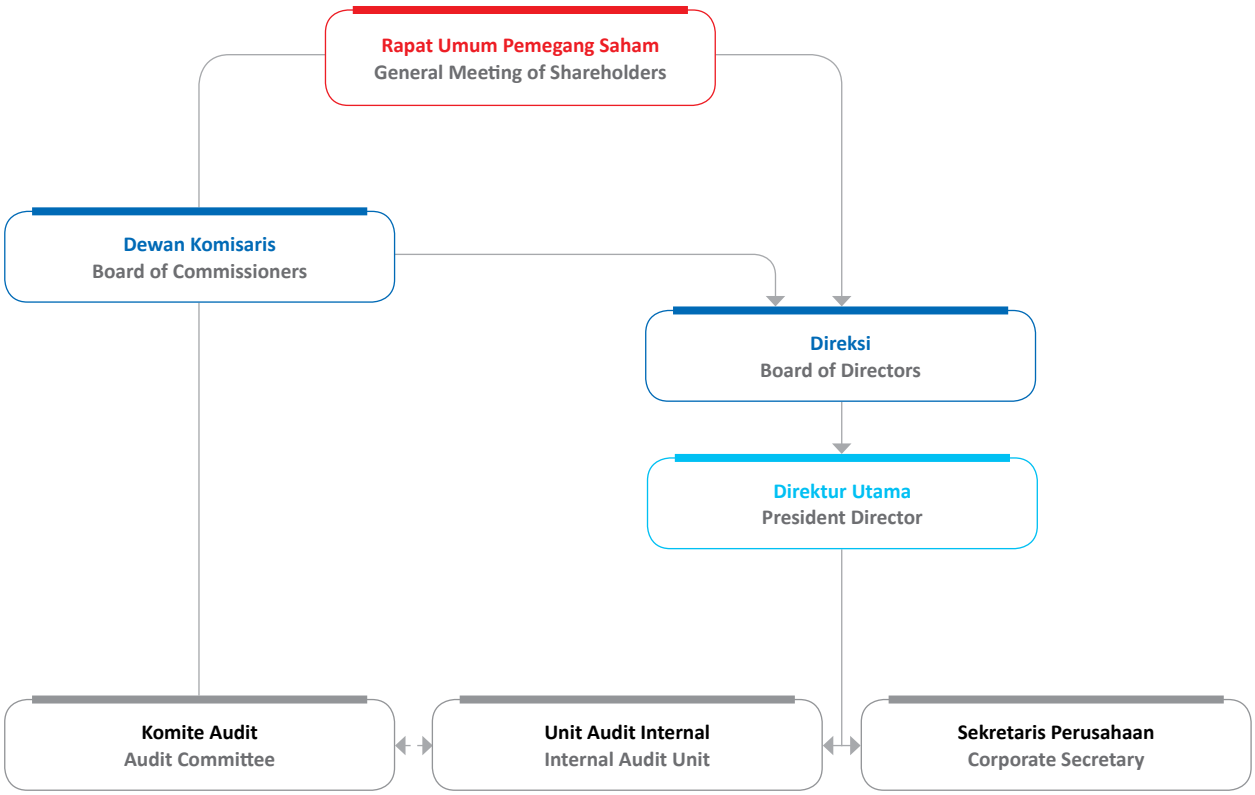
Perseroan memastikan bahwa posisi pimpinan Dewan Komisaris dijabat oleh Komisaris Utama yang independen dan tidak dirangkap oleh Direktur Utama, sehingga tercipta pemisahan yang tegas antara fungsi pengawasan dan fungsi pengelolaan perusahaan. Dewan Komisaris menjalankan fungsi pengawasan atas arah strategis, manajemen risiko, dan kinerja Direksi, sementara Direksi, yang dipimpin oleh Direktur Utama, bertanggung jawab atas pengelolaan operasional sehari-hari serta pelaksanaan strategi Perseroan. Pemisahan peran ini memperkuat mekanisme *checks and balances* serta meminimalkan potensi konflik kepentingan dalam pengambilan keputusan.

The Company's GCG structure is established to ensure the implementation of transparent, accountable, and effective governance. This structure consists of the General Meeting of Shareholders (GMS), the Board of Commissioners, and the Board of Directors, with clear roles and responsibilities to support the effectiveness of the Company's supervisory and management functions. In the structure, supervision and management functions is done separately by the Board of Commissioners and Board of Directors, in line with separation of roles of the President Commissioner and President Director.

The Company ensures that the leadership position of the Board of Commissioners is held by an independent President Commissioner and is not concurrently held by the President Director, thereby creating a clear separation between the supervisory function and the company management function. The Board of Commissioners performs the supervisory function over strategic direction, risk management, and the performance of the Board of Directors, while the Board of Directors, led by the President Director, is responsible for day-to-day operational management and the implementation of the Company's strategy. This separation of roles strengthens the checks and balances mechanism and minimizes potential conflicts of interest in decision-making.

Untuk mendukung pelaksanaan fungsi pengawasan, Perseroan membentuk komite dan organ pendukung di bawah Dewan Komisaris, termasuk Komite Audit yang dipimpin oleh Komisaris Independen sebagai pihak yang tidak terafiliasi dengan manajemen, serta fungsi pendukung tata kelola lainnya seperti Sekretaris Perusahaan dan Unit Audit Internal yang menjalankan tugas sesuai mandat masing-masing. Peran Komisaris Independen tersebut turut memperkuat independensi pengawasan. Struktur GCG Perseroan selanjutnya diungkapkan dalam bagan berikut.

To support the implementation of the supervisory function, the Company establishes committees and supporting organs under the Board of Commissioners, including the Audit Committee chaired by an Independent Commissioner who is not affiliated with management, as well as other governance support functions such as the Corporate Secretary and Internal Audit Unit, which carry out their duties in accordance with their respective mandates. The role of the Independent Commissioner further strengthens supervisory independence. The Company's GCG structure is further disclosed in the following chart.



Garis struktural / Structural line. Garis koordinasi / Coordination line.

Rapat Umum Pemegang Saham
General Meeting of Shareholders

Rapat Umum Pemegang Saham (RUPS) merupakan forum tertinggi dalam struktur tata kelola Perseroan yang berwenang mengambil keputusan strategis terkait kebijakan dan pengawasan Perseroan. RUPS terdiri atas RUPS Tahunan yang diselenggarakan paling lambat 6 bulan setelah tahun buku berakhir, serta RUPS Luar Biasa yang dapat dilaksanakan sewaktu-waktu sesuai kebutuhan Perseroan.

The General Meeting of Shareholders (GMS) is the highest forum in the Company's governance structure, authorized to take strategic decisions related to policies and supervision of the Company. The GMS consists of Annual GMS, conducted no later than 6 months after the end of a fiscal year, and Extraordinary GMS that can be held at any time in accordance with the Company's needs.

Tata Cara Penyelenggaraan RUPS

Perseroan menyelenggarakan RUPS dengan mengacu pada Peraturan OJK No. 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka, Peraturan OJK No. 16/POJK.04/2020 tentang Pelaksanaan RUPS Perusahaan Terbuka Secara Elektronik, serta ketentuan peraturan perundang-undangan terkait lainnya. Selain itu, Anggaran Dasar Perseroan menetapkan bahwa RUPS dapat dilaksanakan apabila memenuhi kuorum kehadiran, yaitu dihadiri dan/atau diwakili oleh sekurang-kurangnya 3/4 dari total Pemegang Saham Perseroan.

GMS Implementation Procedure

The Company held GMS by referring to FSA Regulation No. 15/POJK.04/2020 on the Plan and Implementation of the General Meeting of Shareholders of Public Companies, FSA Regulation No. 16/POJK.04/2020 on the Electronic Implementation of the GMS of Public Companies, as well as other relevant regulations. In addition, the Company's Articles of Association stipulate that GMS may be held if it meets the quorum, which is attended and/or represented by at least 3/4 of the total Shareholders of the Company.

Pelaksanaan RUPS Tahunan 2025

Perseroan telah melaksanakan RUPS Tahunan pada tanggal 25 Juni 2025 yang bertempat di Hotel Mulia Senayan, Jl. Asia Afrika, Senayan, Jakarta 10270. Pada tahun 2025, Perseroan tidak menyelenggarakan RUPS Luar Biasa. Tahapan pelaksanaan RUPS Tahunan diuraikan sebagai berikut.

Implementation of the 2025 GMS

The Company has held Annual GMS on June 25th, 2025 at Hotel Mulia Senayan, Jl. Asia Afrika, Senayan, Jakarta 10270. In 2025, the Company held no Extraordinary GMS. The stages of implementation of the Annual GMS is outlined as follows.

Tahapan dan Proses Penyelenggaraan RUPS Tahunan [ACGS-A.2.13]
Implementation Stages and Process of Annual GMS

Tahapan Stages	RUPS Tahunan 25 Juni 2025 Annual GMS, June 25th, 2025
Pemberitahuan Penyelenggaraan RUPS Tahunan kepada OJK Notification of the Implementation of Annual GMS to FSA	**8 Mei 2025** May 8th, 2025
Pengumuman Announcement	**19 Mei 2025** May 19th, 2025
Pemanggilan Invitation	**3 Juni 2025** June 3rd, 2025
Penyelenggaraan Implementation	**25 Juni 2025** June 25th, 2025
Pengumuman Ringkasan Risalah Announcement of the Summary	**30 Juni 2025** June 30th, 2025
Penyampaian Risalah kepada OJK/Bursa Efek Indonesia Submission of the Summary to FSA/Indonesia Stock Exchange	**25 Juli 2025** July 25th, 2025

Kehadiran RUPS Tahunan [ACGS-A.2.8, 2.11]
Annual GMS Attendance

Pemegang Saham Shareholders	Pihak Independen [ACGS-A.2.11] Independent Parties
RUPS Tahunan dihadiri oleh Pemegang Saham yang mewakili 10.810.780.000 lembar saham atau 77,15% dari seluruh saham dengan hak suara yang sah yang telah dikeluarkan oleh Perseroan. The Annual GMS was attended by Shareholders representing 10,810,780,000 shares or 77.15% of the entire shares with valid voting rights issued by the Company.	Akuntan Publik : Purwantono, Sungkoro & Surja (*member of* Ernst & Young Global Limited) Public Accounting Firm Biro Administrasi Efek : PT Datindo Entrycom Share Registrar Bureau Notaris : Emmyra Fauzia Kariana, S.H., M.Kn. Notary
Dewan Komisaris [ACGS-A.2.6] Board of Commissioners	**Direksi [ACGS-A.2.6]** Board of Directors
Komisaris Independen : Lukas Setia Atmaja, M.Sc. Independent Commissioner	Direktur Utama : Krestijanto Pandji President Director Direktur : Edbert Orotodan Director Direktur : Wimala Widjaja Director

Agenda RUPS Tahunan

1. Persetujuan Laporan Tahunan Perseroan untuk tahun buku 2024, termasuk di dalamnya Laporan Kegiatan Perseroan, Laporan Pengawasan Dewan Komisaris, serta pengesahan Laporan Keuangan Konsolidasian Perseroan untuk tahun buku 2024 yang berakhir pada tanggal 31 Desember 2024;
2. Penetapan penggunaan laba bersih Perseroan untuk tahun buku 2024;
3. Penunjukan kantor akuntan publik untuk mengaudit Laporan Keuangan Perseroan untuk tahun buku 2025 dan menentukan persyaratan lainnya;
4. Penetapan gaji dan honorarium untuk anggota Direksi dan Dewan Komisaris untuk tahun buku 2024; dan
5. Laporan Realisasi Penggunaan Dana.

Annual GMS Agenda

1. Approval of Company's Annual Report for 2024 financial year, including Company's Activities Report, Supervisory Report of the Board of Commissioners, and ratification of Company's Consolidated Financial Statements for 2024 financial year ended December 31st, 2024;
2. Determination on the use of Company's net profit for 2024 financial year;
3. Appointment of public accounting firm to audit the Company's Financial Statements for 2025 financial year and to establish other requirements;
4. Determination of salary and honorarium for members of the Board of Directors and Board of Commissioners for 2024 financial year; and
5. Report of the Realization of Fund Use.

Keputusan RUPS Tahunan [ACGS-A.2.6, A.2.14]
Annual GMS Resolutions

Agenda 1		
Pemungutan Suara Voting		
Setuju Agree	**Tidak Setuju** Disagree	**Abstain**
10.810.774.700 lembar saham / shares	5.100 lembar saham / shares	200 lembar saham / shares

Agenda 1

Keputusan Resolutions	Realisasi Realization
1. Memberikan persetujuan dan pengesahan Laporan Direksi mengenai jalannya usaha Perseroan dan tata usaha keuangan Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024 serta menyetujui dan mengesahkan Laporan Keuangan Perseroan, termasuk di dalamnya Neraca dan Perhitungan Laba/Rugi Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024 yang telah diaudit oleh Kantor Akuntan Publik Purwantono, Sungkoro & Surja, termasuk Laporan Dewan Komisaris mengenai tugas pengawasan terhadap Perseroan untuk tahun buku yang berakhir pada 31 Desember 2024; serta 2. Memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya (*acquit et de charge*) kepada seluruh anggota Direksi atas tindakan pengurusan dan kepada Dewan Komisaris Perseroan atas tindakan pengawasan yang telah dilakukan selama tahun buku 2024, sejauh tindakan-tindakan tersebut tercermin dalam Laporan Tahunan dan Laporan Keuangan Konsolidasian Perseroan tahun buku 2024.	Telah direalisasikan.
1. To approve and ratify Board of Directors' Report on the conduct of Company's business activities and financial administration for the financial year ended December 31st, 2024, and to approve and ratify the Company's Financial Statements, including Company's Balance Sheet and Profit/Loss for the financial year ended December 31st, 2024, which have been audited by Public Accounting Firm Purwantono, Sungkoro & Surja, including the Board of Commissioners' Report on Company supervision for the financial year ended December 31st, 2024; and 2. To grant full release and discharge of responsibility (*acquit et de charge*) to all members of the Board of Directors for their management actions and to the Company's Board of Commissioners for their supervisory actions conducted throughout 2024 financial year, provided that the actions are reflected in the Company's Annual Report and Consolidated Financial Statements for 2024 financial year.	Duly executed.

Agenda 2

Pemungutan Suara
Voting

Setuju Agree	Tidak Setuju Disagree	Abstain
10.810.774.700 lembar saham / shares	5.100 lembar saham / shares	200 lembar saham / shares

Keputusan Resolutions	Realisasi Realization
1. Menyetujui penggunaan laba bersih Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024, yaitu sejumlah Rp343.268.884.439,- dengan rincian sebagai berikut. [ACGS-A.1.1] a. Sebesar Rp137.400.000.000,- akan dibagikan sebagai dividen tunai atau sebesar Rp9,8 per saham kepada para Pemegang Saham Perseroan. b. Sebesar Rp20.051.300.000,- akan disisihkan untuk tambahan dana cadangan Perseroan, sehingga total dana cadangan Perseroan menjadi setara dengan 20% dari modal ditempatkan dan modal disetor Perseroan guna memenuhi ketentuan Pasal 70 *juncto* Pasal 71 Undang-Undang Perseroan Terbatas No. 40 tahun 2007 dan Pasal 23 Anggaran Dasar Perseroan. c. Sebesar Rp185.817.584.439,- akan dibukukan sebagai laba ditahan Perseroan. 2. Memberikan kuasa dan wewenang kepada Direksi Perseroan untuk melakukan segala tindakan yang diperlukan terkait dengan pelaksanaan keputusan-keputusan tersebut di atas termasuk tetapi tidak terbatas untuk membuat atau meminta dibuatkan segala akta-akta, surat-surat, maupun dokumen-dokumen yang diperlukan, serta hadir di hadapan pihak/pejabat yang berwenang, satu dan lain hal tanpa ada yang dikecualikan.	Dividen tunai telah dibagikan kepada Pemegang Saham pada 30 Juli 2025, yang sebelumnya telah disampaikan kepada Bursa Efek Indonesia pada 30 Juni 2025.
1. Approved the appropriation of Company's net profit for the financial year ended December 31st, 2024, amounted to Rp343,268,884,439 with the following details. [ACGS-A.1.1] a. An amount of Rp137,400,000,000 will be distributed as cash dividend or amounted to Rp9.8 per share to the Company's Shareholders. b. An amount of Rp20,051,300,000 will be set aside as an additional Company's reserve fund, thus the total Company's reserve fund shall amount to 20% of the Company's issued capital and paid-up capital to meet the provision of Article 70 in conjunction to Article 71 of Law on Limited Liability Companies No. 40/2007 and Article 23 of the Company's Articles of Association. c. An amount of Rp185,817,584,439 will be recorded as the Company's retained earnings. 2. To grant authority and power to the Company's Board of Directors to take any and all necessary actions in relation to the implementation of the aforementioned resolutions, including but not limited to make or request the making of any deeds, letters, or other required documents, and to appear before the relevant authorities/ officials, without exception.	The cash dividend has been distributed to Shareholders on July 30th, 2025 after previously informed to Indonesia Stock Exchange on June 30th, 2025.

Agenda 3

Pemungutan Suara Voting		
Setuju Agree	**Tidak Setuju** Disagree	**Abstain**
10.659.849.300 lembar saham / shares	150.930.500 lembar saham / shares	200 lembar saham / shares

Keputusan Resolutions	Realisasi Realization
Memberikan kuasa dan wewenang kepada Dewan Komisaris Perseroan untuk: 1. Menunjuk akuntan publik di salah satu kantor akuntan publik di Indonesia yang akan melakukan audit Laporan Keuangan Konsolidasian Perseroan untuk tahun 2025, dengan ketentuan terdaftar di OJK, memiliki reputasi yang baik, dan tidak memiliki benturan kepentingan dengan Perseroan dan afiliasinya; serta 2. Menetapkan honorarium dan persyaratan lainnya sehubungan dengan penunjukan akuntan publik tersebut termasuk pemberhentiannya. To grant authority and power to the Company's Board of Commissioners to: 1. Appoint a public accountant from a public accounting firm in Indonesia to audit the Company's 2025 Consolidated Financial Statements, with requirements that it is registered with the FSA, possess good reputation, and has no conflict of interest with the Company and its affiliates; and 2. Determine the honorarium and other terms in relation with the appointment of public accountant, including the termination.	Perseroan telah menunjuk Ronny Stewart dari Kantor Akuntan Publik Purwantono, Sungkoro & Surja (*member of* Ernst & Young Global Limited) untuk melakukan audit Laporan Keuangan Konsolidasian Perseroan tahun 2025. The Company has appointed Ronny Stewart from Public Accounting Firm Purwantono, Sungkoro & Surja (member of Ernst & Young Global Limited) to audit the Company's 2025 Consolidated Financial Statements.

Agenda 4

Pemungutan Suara Voting		
Setuju Agree	**Tidak Setuju** Disagree	**Abstain**
10.659.846.200 lembar saham / shares	150.931.100 lembar saham / shares	2.700 lembar saham / shares

Keputusan Resolutions	Realisasi Realization
1. Memberikan kuasa dan wewenang kepada Dewan Komisaris dalam rangka pemberian honorarium dan/atau tunjangan untuk seluruh anggota Dewan Komisaris Perseroan dan memberikan wewenang kepada Komisaris Utama Perseroan untuk menetapkan pembagian jumlah honorarium dan/atau tunjangan tersebut di antara para anggota Dewan Komisaris Perseroan. 2. Memberikan wewenang kepada Dewan Komisaris Perseroan untuk menetapkan gaji dan/atau tunjangan anggota Direksi Perseroan.	Telah direalisasikan.
1. To grant authority and power to the Company's Board of Commissioners in relation to provision of honorarium and/or allowances for all members of the Company's Board of Commissioners and to grant authority to the Company's President Commissioner to determine the allocation of such honorarium and/or allowances among members of the Company's Board of Commissioners. 2. To grant authority to the Company's Board of Commissioners to determine the salaries and/or allowances for members of the Company's Board of Directors.	Duly executed.

Agenda 5

Pemungutan Suara Voting		
Setuju Agree	**Tidak Setuju** Disagree	**Abstain**
Nihil / Nil	Nihil / Nil	Nihil / Nil

Agenda 5	
Keputusan Resolutions	**Realisasi** Realization
Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum Perseroan per tanggal 31 Mei 2025 sebagai berikut. 1. Dana Hasil Penawaran Umum setelah dikurangi biaya emisi sebesar Rp635.936.649.303,-. 2. Realisasi Penggunaan Dana Hasil Penawaran Umum terbatas I sebesar Rp213.000.000.000,-. 3. Sisa sebesar Rp422.936.649.303,-.	Telah direalisasikan.
Report on the Company's Public Offering Proceeds Utilization as of May 31st, 2025 as follows. 1. Public Offering Proceeds after deduction of issuance costs amounted to Rp635,936,649,303. 2. Public Offering Proceeds Utilization I amounted to Rp213,000,000,000. 3. Remaining balance amounted to Rp422,936,649,303.	Duly executed.

Keputusan dan Realisasi atas Keputusan RUPS Tahun 2024
Resolutions and Realization of the 2024 Annual GMS Resolutions

RUPS Tahunan Tanggal 20 Mei 2024
Annual GMS Dated May 20th, 2024

Keputusan Resolutions	Realisasi Realization
Agenda 1	
Para Pemegang Saham menyetujui Laporan Tahunan tahun buku 2023. The Shareholders approved the Annual Report for the 2023 financial year.	**Telah direalisasikan.** **Duly executed.**
Agenda 2	
Para Pemegang Saham Perseroan menyetujui untuk membagikan sebagian saldo laba Perseroan sampai dengan 31 Desember 2023 sebagai dividen sebesar Rp115 miliar atau Rp11,6 (Rupiah penuh) per saham. The Company's Shareholders approved to distribute a portion of Company's profit up to December 31st, 2023, as dividends amounted to Rp115 billion or Rp11.6 (full Rupiah) per share.	**Perseroan telah melakukan pembayaran dividen tunai tersebut pada tanggal 27 Mei 2024 dan 24 Juni 2024 masing-masing sebesar Rp55 miliar dan Rp60 miliar.** **The Company paid the cash dividends on May 27th, 2024, and June 24th, 2024, amounted to Rp55 billion and Rp60 billion, respectively.**
Agenda 3	
Para Pemegang Saham menyetujui pemberian pelunasan dan pembebasan tanggung jawab sepenuhnya (*acquit et de charge*) kepada anggota Direksi Perseroan dan anggota Dewan Komisaris Perseroan. The Shareholders approved to grant full release and discharge of responsibility (*acquit et de charge*) to members of the Board of Directors and Board of Commissioners of the Company.	**Telah direalisasikan.** **Duly executed.**
Agenda 4	
Para Pemegang Saham mengesahkan pembayaran bonus tahun 2023 The Shareholders ratified the distribution of bonuses for 2023.	**Telah direalisasikan.** **Duly executed.**
Agenda 5	
Para Pemegang Saham menyetujui penunjukan akuntan publik. The Shareholders approved the appointment of a public accountant.	**Telah direalisasikan.** **Duly executed.**

Keputusan Secara Sirkulasi di Luar RUPS Luar Biasa Tanggal 27 Mei 2024
Circular Resolution in Lieu of an Extraordinary GMS Dated May 27th, 2024

Keputusan Resolutions	Realisasi Realization
Para Pemegang Saham Perseroan menyetujui untuk meningkatkan modal disetor Perusahaan dari Rp180 miliar yang terbagi atas 9.000.000.000 saham menjadi Rp210 miliar yang terbagi menjadi 10.500.000.000 saham. The Company's Shareholders approved the increase in paid-up capital of the Company from Rp180 billion divided into 9,000,000,000 shares to Rp210 billion divided into 10,500,000,000 shares.	**Telah direalisasikan.** **Duly executed.**

Dewan Komisaris
Board of Commissioners

Dewan Komisaris merupakan organ Perseroan yang bertugas melakukan pengawasan serta memberikan nasihat kepada Direksi terkait pengelolaan Perseroan. Dalam menjalankan fungsinya, Dewan Komisaris memastikan bahwa Direksi mengelola Perseroan sesuai dengan visi, misi, dan strategi perusahaan, serta mematuhi peraturan perundang-undangan yang berlaku dan prinsip-prinsip GCG.

The Board of Commissioners is a Company organ tasked to supervise and advise the Board of Directors in relation with Company management. In carrying out its function, the Board of Commissioners ensures that Board of Directors is managing the Company in accordance with the vision, mission, and corporate strategy, while complying with the applicable laws and regulations, as well as GCG principles.

Pedoman Kerja [ACGS-D.1.1]

Dewan Komisaris menjalankan peran, tugas, dan tanggung jawabnya berdasarkan Pedoman Dewan Komisaris PT Medela Potentia Tbk yang telah disahkan pada tanggal 22 November 2024 dan disusun sesuai dengan ketentuan peraturan perundang-undangan serta Anggaran Dasar Perseroan. Pedoman tersebut memberikan arahan yang mengikat bagi Dewan Komisaris dalam melaksanakan fungsi pengawasan dan pemberian nasihat kepada Direksi, serta menjadi landasan dalam memperkuat penerapan tata kelola perusahaan yang baik. Pedoman Dewan Komisaris telah dipublikasikan melalui situs web resmi Perseroan pada laman Tata Kelola Perusahaan.

Work Guidelines [ACGS-D.1.1]

The Board of Commissioners is carrying out its role, duties, and responsibilities based on the Board of Commissioners' Guidelines of PT Medela Potentia Tbk, ratified on November 22nd, 2024 and prepared in line with provision of laws and regulations, and Company's Articles of Association. The guidelines provides binding directives for the Board of Commissioners in carrying out its supervisory and advisory function to Board of Directors, and serving as a basis to strengthen the good corporate governance implementation. The Board of Commissioners' Guidelines has been published via Company's official website under Corporate Governance.

Kriteria Penunjukan [ACGS-D.3.9] [ESG G-06]

Pengangkatan anggota Dewan Komisaris merujuk pada Pedoman Dewan Komisaris, dengan kriteria sebagai berikut.

1. Mempunyai akhlak, moral, dan integritas yang baik.
2. Cakap melakukan perbuatan hukum.
3. Dalam 5 tahun sebelum pengangkatan dan selama menjabat:
    a. Tidak pernah dinyatakan pailit;
    b. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang dinyatakan bersalah menyebabkan suatu perusahaan dinyatakan pailit;
    c. Tidak pernah dihukum karena melakukan tindak pidana yang merugikan keuangan negara dan/atau yang berkaitan dengan sektor keuangan; dan
    d. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang selama menjabat:
        1) Pernah tidak menyelenggarakan RUPS Tahunan;
        2) Pertanggungjawabannya sebagai anggota Direksi dan/atau anggota Dewan Komisaris pernah tidak diterima oleh RUPS atau pernah tidak memberikan pertanggungjawaban sebagai anggota Direksi dan/atau anggota Dewan Komisaris kepada RUPS; dan

Appointment Criteria [ACGS-D.3.9] [ESG G-06]

The appointment of members of the Board of Commissioners refers to the Guidelines, with criteria as follows.

1. Possess good character, moral, and integrity.
2. Capable of performing legal acts.
3. Within 5 years prior to appointment and during the term of office:
    a. Has never been declared bankrupt;
    b. Has never served as member of Board of Directors and/or member of Board of Commissioners that was found guilty in causing a company to be declared bankrupt;
    c. Has never been convicted of a crime resulted in loss to state finance and/or related to financial sector; and
    d. Has never served as member of Board of Directors and/or member of Board of Commissioners that during the term of office:
        1) Ever failed to held the Annual GMS;
        2) The accountability as member of Board of Directors and/or member of Board of Commissioners ever rejected by the GMS or ever failed to submit accountability as member of Board of Directors and/or member of Board of Commissioners to the GMS; and

3) Pernah menyebabkan perusahaan yang memperoleh izin, persetujuan, atau pendaftaran dari OJK tidak memenuhi kewajiban menyampaikan Laporan Tahunan dan/atau Laporan Keuangan kepada OJK.

4. Memiliki komitmen untuk mematuhi peraturan perundang-undangan.
5. Memiliki pengetahuan dan/atau keahlian di bidang yang dibutuhkan Perseroan.

Kebijakan Rangkap Jabatan

Kebijakan terkait rangkap jabatan anggota Dewan Komisaris telah ditetapkan dalam Pedoman Dewan Komisaris, yang diuraikan sebagai berikut.

1. Anggota Dewan Komisaris dapat merangkap jabatan sebagai:
   a. Anggota Direksi paling banyak pada 2 Emiten atau Perusahaan Publik lain; dan
   b. Anggota Dewan Komisaris paling banyak pada 2 Emiten atau Perusahaan Publik lain.
2. Dalam hal anggota Dewan Komisaris tidak merangkap jabatan sebagai anggota Direksi, anggota Dewan Komisaris yang bersangkutan dapat merangkap jabatan sebagai anggota Dewan Komisaris paling banyak pada 4 Emiten atau Perusahaan Publik lain.
3. Anggota Dewan Komisaris dapat merangkap sebagai anggota komite paling banyak pada 5 komite di Emiten atau Perusahaan Publik di mana yang bersangkutan juga menjabat sebagai anggota Direksi atau anggota Dewan Komisaris.
4. Rangkap jabatan hanya dapat dilakukan sepanjang tidak bertentangan dengan peraturan perundang-undangan lainnya.

Masa Jabatan [ACGS-D.2.5]

Masa jabatan anggota Dewan Komisaris telah dijelaskan dalam Pedoman Dewan Komisaris, yang diuraikan sebagai berikut.

1. Anggota Dewan Komisaris diangkat dan diberhentikan oleh RUPS. Anggota Dewan Komisaris diangkat untuk jangka waktu sampai dengan ditutupnya RUPS Tahunan yang ketiga setelah pengangkatan tersebut, dengan memperhatikan peraturan perundang-undangan di bidang pasar modal, namun demikian dengan tidak mengurangi hak RUPS untuk memberhentikan anggota Dewan Komisaris sewaktu-waktu sebelum masa jabatannya berakhir, dengan memperhatikan ketentuan Anggaran Dasar.
2. Masa jabatan anggota Dewan Komisaris berakhir dengan sendirinya apabila:
   a. Meninggal dunia;
   b. Ditaruh di bawah pengampuan berdasarkan suatu putusan pengadilan; atau
   c. Tidak lagi memenuhi persyaratan perundang-undangan yang berlaku, dengan memperhatikan peraturan di bidang pasar modal.

3) Ever caused the company that obtained the license, approval, or registration from the FSA to fail in meeting its obligation to submit Annual Report and/or Financial Statements to the FSA.

4. Has a commitment to comply with the laws and regulations.
5. Has the knowledge and/or skills in the field required by the Company.

Concurrent Positions Policy

The policy on concurrent positions of member of the Board of Commissioners has been established in the Board of Commissioners' Guidelines, outlined as follows.

1. Member of Board of Commissioners may hold concurrent positions as:
   a. Member of Board of Directors in a maximum of 2 other Issuers or Public Companies; and
   b. Member of Board of Commissioners in a maximum of 2 other Issuers or Public Companies.
2. If the member of Board of Commissioners is not holding concurrent positions as member of Board of Directors, member of Board of Commissioners may hold concurrent positions as member of Board of Commissioners in a maximum of 4 other Issuers or Public Companies.
3. Member of Board of Commissioners may hold concurrent positions as member of committee in a maximum of 5 committees in Issuers of Public Companies, where he/she also serve as member of Board of Directors or member of Board of Commissioners.
4. Concurrent positions is allowed provided that it is not conflicting with other applicable laws and regulations.

Term of Office [ACGS-D.2.5]

Term of office of members of the Board of Commissioners is outlined in Board of Commissioners' Guidelines, as follows.

1. Members of the Board of Commissioners are appointed and dismissed by the GMS. Members of the Board of Commissioners are appointed for a term of office up to the closing of third Annual GMS after the appointment, by observing the capital market laws and regulations, but notwithstanding the rights of GMS to dismiss members of the Board of Commissioners at any time prior to the end of their term of office, by observing the provisions of the Articles of Association.
2. The term of office of members of Board of Commissioners shall automatically end if the said member:
   a. Pass away;
   b. Is placed under guardianship under a court decision; or
   c. No longer meeting the requirements of applicable laws and regulations, by considering capital market regulations.

Komposisi [GRI 2-11] [ESG G-01]

Dalam rangka memastikan efektivitas fungsi pengawasan dan kualitas penerapan tata kelola perusahaan, Perseroan menetapkan komposisi Dewan Komisaris melalui RUPS dengan mempertimbangkan visi, misi, dan arah strategis Perseroan. Komposisi tersebut dirancang agar Dewan Komisaris mampu menjalankan fungsi pengawasan secara objektif, memberikan nasihat secara tepat, serta menjaga independensi dalam pelaksanaan tugasnya.

Sesuai dengan Anggaran Dasar Perseroan dan Pedoman Dewan Komisaris, jumlah anggota Dewan Komisaris paling sedikit terdiri dari 2 orang. Perseroan juga memastikan pemenuhan ketentuan Komisaris Independen, yaitu sekurang-kurangnya 30% dari total anggota Dewan Komisaris berasal dari unsur independen, sebagai wujud komitmen terhadap penerapan tata kelola perusahaan yang sehat.

Hingga 31 Desember 2025, tidak terdapat perubahan dalam komposisi Dewan Komisaris, yang terdiri atas 1 Komisaris Utama dan 1 Komisaris Independen, dengan rincian sebagai berikut.

Composition [GRI 2-11] [ESG G-01]

In ensuring an effective of supervisory function and quality of corporate governance implementation, the Company sets out the composition of Board of Commissioners through the GMS by considering the Company's vision, mission, and strategic direction. The composition is designed to allow the Board of Commissioners to carry out its supervisory function objectively, provide appropriate advice, as well as maintaining independence while carrying out its duties.

Following the Company's Articles of Association and Board of Commissioners' Guidelines, the Board of Commissioners shall consist of at least 2 members. The Company also ensures compliance with the requirement for Independent Commissioners, namely at least 30% of total members of the Board of Commissioners must be independent, as a form commitment of sound corporate governance implementation.

As of December 31st, 2025, there was no change in the composition of the Board of Commissioners, consisted of 1 President Commissioner and 1 Independent Commissioner, with the following details.

Nama Name	Jabatan Position	Masa Jabatan Term of Office	Periode Jabatan Term of Period	Dasar Pengangkatan Basis of Appointment
Stanley Ch. Budihardja	Komisaris Utama President Commissioner	2024-sampai dengan ditutupnya RUPS Tahunan Tahun 2027	Periode pertama First period	Akta Pernyataan Keputusan Pemegang Saham No. 38 tanggal 22 November 2024. Deed of Statement of Shareholders' Resolutions No. 38 dated November 22nd, 2024.
Lukas Setia Atmaja, M.Sc.	Komisaris Independen Independent Commissioner	2024-until the closing of the 2027 Annual GMS	Periode pertama First period	

Tugas dan Tanggung Jawab [GRI 2-12, 2-13]

Berikut hal-hal yang menjadi tugas dan tanggung jawab dari Dewan Komisaris.

1. Melakukan pengawasan dan bertanggungjawab atas pengawasan terhadap kebijakan pengurusan, jalannya pengurusan pada umumnya, baik mengenai Perseroan maupun usaha Perseroan, dan memberi nasihat kepada Direksi.
2. Dalam kondisi tertentu, Dewan Komisaris wajib menyelenggarakan RUPS Tahunan dan RUPS lainnya sesuai dengan kewenangannya sebagaimana diatur dalam peraturan perundang-undangan dan Anggaran Dasar.
3. Anggota Dewan Komisaris wajib melaksanakan tugas dan tanggung jawab dengan itikad baik, penuh tanggung jawab, dan kehati-hatian.
4. Dalam rangka mendukung efektivitas pelaksanaan tugas dan tanggung jawabnya, Dewan Komisaris wajib:
   a. Membentuk Komite Audit sebagaimana disyaratkan dalam Peraturan OJK No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit;

Duties and Responsibilities [GRI 2-12, 2-13]

Following are the duties and responsibilities of the Board of Commissioners.

1. Conducting supervision and responsible for overseeing the management policies, the general conduct of the management, both regarding the Company or its business activities, and providing advice to the Board of Directors.
2. Under certain circumstances, the Board of Commissioners is required to convene the Annual GMS and other GMS in accordance with its authority as stipulated by applicable laws and regulations and Articles of Association.
3. Members of the Board of Commissioners must perform their duties and responsibilities in good faith, with full responsibility, and due care.
4. To support the effective execution of its duties and responsibilities, Board of Commissioners is required to:
   a. Establish an Audit Committee as required by the FSA Regulation No. 55/POJK.04/2015 on Establishment and Work Guideline of Audit Committee;

b. Memiliki Fungsi Nominasi dan Remunerasi sebagaimana disyaratkan dalam Peraturan OJK No. 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik; serta
c. Dapat membentuk komite lainnya bila dirasa perlu.

5. Dewan Komisaris wajib melakukan evaluasi terhadap kinerja Komite Audit setiap akhir tahun buku.

6. Sehubungan dengan Fungsi Nominasi dan Remunerasi yang dijalankan oleh Dewan Komisaris Perseroan, tugas dan tanggung jawab Dewan Komisaris dalam rangka menjalankan Fungsi Nominasi dan Remunerasi tunduk pada Peraturan OJK No. 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik.

Selain itu, Perseroan telah membagi peran, serta tugas dan tanggung jawab masing-masing anggota Dewan Komisaris, sebagai berikut. [ACGS-D.1.3] [ACGS-D.4.4]

b. Carry out Nomination and Remuneration Functions as required by FSA Regulation No. 34/POJK.04/2014 on Nomination and Remuneration Committee of Issuers or Public Companies; and
c. Establish other committees as deemed necessary.

5. The Board of Commissioners must conduct an annual evaluation of the Audit Committee's performance at the end of each fiscal year.

6. In relation to the Nomination and Remuneration Functions carried out by the Company's Board of Commissioners, the duties and responsibilities of Board of Commissioners in performing the Nomination and Remuneration Functions shall be subject to FSA Regulation No. 34/POJK.04/2014 on Nomination and Remuneration Committee of Issuers or Public Companies.

In addition, the Company has divided the roles, duties, and responsibilities of each member of Board of Commissioners, as follows. [ACGS-D.1.3] [ACGS-D.4.4]

Nama dan Jabatan Name and Position	Tugas dan Tanggung Jawab Duties and Responsibilities
Stanley Ch. Budihardja Komisaris Utama President Commissioner	• Melakukan pemanggilan Rapat Dewan Komisaris secara tertulis yang disampaikan kepada seluruh anggota Dewan Komisaris dengan mencantumkan acara, tanggal, waktu, dan tempat rapat; • Memimpin Rapat Dewan Komisaris; serta • Menelaah laporan-laporan dan usulan yang diterima dari anggota Dewan Komisaris lainnya maupun dari komite-komite di bawah Dewan Komisaris. • Convening meeting of the Board of Commissioners in written, delivered to all members of the Board of Commissioners by stating the agenda, date, time, and venue of the meeting; • Presiding over the Board of Commissioners Meeting; and • Reviewing the reports and proposals received from other members of the Board of Commissioners or from committees under the Board of Commissioners.
Lukas Setia Atmaja, M.Sc. Komisaris Independen Independent Commissioner	• Menelaah dan melakukan pengawasan terhadap pengelolaan keuangan Perseroan dan Entitas Anak Perseroan; • Menelaah dan melakukan pengawasan terhadap penyusunan Laporan Keuangan Perseroan; serta • Menelaah dan mengevaluasi hasil-hasil diskusi dari Komite Audit dengan Direksi, Unit Audit Internal, dan Auditor Independen yang selanjutnya dibahas dalam Rapat Dewan Komisaris. • Reviewing and supervising the financial management of the Company and its Subsidiaries; • Reviewing and supervising the preparation of the Company's Financial Statements; and • Reviewing and evaluating discussion results of Audit Committee with the Board of Directors, Internal Audit Unit, and Independent Auditor to be further discussed in the Board of Commissioners Meeting.

Independensi

Setiap anggota Dewan Komisaris wajib melaksanakan tugas dan tanggung jawabnya tanpa benturan kepentingan, tidak memiliki hubungan keuangan atau keluarga dengan Direksi maupun Pemegang Saham Utama dan Pengendali, serta bebas dari kepentingan pribadi yang dapat memengaruhi keputusan. Apabila terdapat potensi benturan kepentingan, hal tersebut wajib diungkapkan secara transparan.

Independence

Each member of the Board of Commissioners is required to carry out his/her duties and responsibilities without conflict of interest, no financial or familial relationships with Board of Directors or Majority and Controlling Shareholders, and free from personal interests that may influence decision-making. Any potential conflict of interest must be disclosed in a transparent manner.

Komisaris Independen [ACGS-D.2.4]

Komisaris Independen merupakan anggota Dewan Komisaris yang berasal dari pihak luar Perseroan. Keberadaan Komisaris Independen berperan penting dalam memastikan fungsi pengawasan berjalan secara objektif, bebas dari benturan kepentingan, serta selaras dengan prinsip-prinsip GCG yang baik. Pada tahun 2025, Perseroan memiliki 1 Komisaris Independen, atau setara dengan 50,00% dari total anggota Dewan Komisaris, yang telah memenuhi Peraturan OJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik. Selain itu, Komisaris Independen juga telah memenuhi seluruh kriteria dan ketentuan, berikut.

1. Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perseroan dalam waktu 6 bulan terakhir, kecuali untuk pengangkatan kembali sebagai Komisaris Independen pada periode berikutnya;
2. Tidak mempunyai saham, baik langsung maupun tidak langsung pada Perseroan;
3. Tidak mempunyai hubungan afiliasi dengan Perseroan, baik anggota Dewan Komisaris, anggota Direksi, Pemegang Saham Utama/Saham Mayoritas, atau Pemegang Saham Pengendali Perseroan; serta
4. Tidak mempunyai hubungan usaha, baik langsung maupun tidak langsung, yang berkaitan dengan kegiatan usaha Perseroan.

Independent Commissioner [ACGS-D.2.4]

Independent Commissioner is a Board of Commissioners member from external of the Company. Independent Commissioner has an important role in ensuring supervisory function is running objectively, free from conflict of interest, and in line with GCG principles. In 2025, the Company has 1 Independent Commissioner, or equal to 50.00% of total members of the Board of Commissioners, meeting the FSA Regulation No. 33/POJK.04/2014 on the Board of Directors and Board of Commissioners of Issuers or Public Companies. In addition, the Independent Commissioner has fulfilled all criteria and requirements, as follows.

1. Not an individual who work or has the authority and responsibility to plan, lead, control, or supervise the Company's activities within the last 6 months, except for reappointment as an Independent Commissioner for the subsequent period;
2. Possess no share, either directly or indirectly in the Company;
3. Has no affiliation relationships with the Company, members of the Board of Commissioners, members of the Board of Directors, Majority or Controlling Shareholders of the Company; and
4. Has no business relationships, either directly or indirectly, related to the Company's business activities.

Pengunduran Diri

Pedoman Dewan Komisaris mengatur mekanisme pengunduran diri anggota Dewan Komisaris, di mana anggota Dewan Komisaris berhak mengundurkan diri dari jabatannya dengan menyampaikan pemberitahuan secara tertulis kepada Perseroan. Selanjutnya, RUPS berwenang untuk memutuskan permohonan pengunduran diri tersebut paling lambat 90 hari sejak diterimanya surat pengunduran diri. Atas pengunduran diri anggota Dewan Komisaris, Perseroan wajib melakukan keterbukaan informasi kepada masyarakat serta menyampaikan laporan kepada OJK paling lambat 2 hari kerja setelah diterimanya surat pengunduran diri.

Resignation

The Board of Commissioners' Guidelines regulate resignation mechanism of member of the Board of Commissioners, whereby a member of the Board of Commissioners has the right to resign for his/her position by submitting written notice to the Company. Then, the GMS has the authority to decide on the resignation no later than 90 days following the receipt of the resignation letter. Upon the resignation of a member of the Board of Commissioners, the Company is required to make a public disclosure by submitting a report to the FSA no later than 2 business days following the receipt of the resignation letter.

Rapat [ACGS-D.3.2] [ESG G-02]

Merujuk pada kebijakan yang berlaku, Dewan Komisaris wajib melaksanakan rapat internal minimal 1 kali dalam 2 bulan. Keputusan Rapat Dewan Komisaris harus diambil berdasarkan musyawarah untuk mufakat. Namun, apabila musyawarah untuk mufakat tidak tercapai, maka keputusan diambil dengan pemungutan suara sebagaimana diatur dalam Anggaran Dasar. Selain itu, Dewan Komisaris harus menjadwalkan Rapat Dewan Komisaris dan rapat gabungan dengan Direksi untuk tahun berikutnya sebelum berakhirnya tahun buku. [ACGS-D.3.1,3.4]

Meetings [ACGS-D.3.2] [ESG G-02]

Following applicable policies, the Board of Commissioners is required to hold internal meeting at least 1 every 2 months. Resolution in the Board of Commissioners Meetings must be taken by deliberation to reach consensus. However, if a consensus cannot be reached, it must be taken by voting, as stipulated in Articles of Association. In addition, the Board of Commissioners must schedule the Board of Commissioners Meetings and joint meetings with the Board of Directors for next year prior to the end of the financial year. [ACGS-D.3.1,3.4]

Selama tahun 2025, Dewan Komisaris telah melaksanakan rapat internal sebanyak 4 kali, dengan tingkat kehadiran sebagai berikut.

Throughout 2025, the Board of Commissioners has held 4 internal meetings, with the level of attendance as presented below.

Nama Name	Jabatan Position	Total Rapat Total Meeting	Total Kehadiran Total Attendance	Tingkat Kehadiran Attendance Level (%)
Stanley Ch. Budihardja	Komisaris Utama President Commissioner	4	4	100,00
Lukas Setia Atmaja, M.Sc.	Komisaris Independen Independent Commissioner	4	4	100,00
Rata-Rata Kehadiran Rapat (%) Average Meeting Attendance (%)				100,00

Agenda Rapat
Meeting Agenda

Tanggal Date	Agenda Rapat Meeting Agenda	
12 Maret 2025 March 12th, 2025	*Update IPO Process.*	Update IPO Process.
12 Juni 2025 June 12th, 2025	• *Update* Saham Perseroan. • Usulan Kantor Akuntan Publik 2025. • *Update* RUPS Tahunan 2025.	• Update on Company Shares. • Proposal of 2025 Public Accounting Firm. • Update on 2025 Annual GMS.
27 Oktober 2025 October 27th, 2025	*Update* Laporan Keuangan per 30 September 2025.	Update of Financial Statements as of September 30th, 2025.
8 Desember 2025 December 8th, 2025	*Budget Plan* 2026.	2026 Budget Plan.

Program Orientasi [ACGS-D.5.1]

Perseroan menyelenggarakan program orientasi bagi anggota Dewan Komisaris yang baru untuk memastikan pemahaman yang memadai mengenai tugas, tanggung jawab, dan ruang lingkup pengawasan yang harus dijalankan. Program ini meliputi pemaparan tentang struktur organisasi, strategi bisnis, kebijakan tata kelola, kondisi keuangan, serta ketentuan peraturan yang berlaku bagi Perseroan. Sepanjang tahun 2025, Perseroan tidak melaksanakan program orientasi karena tidak terdapat perubahan maupun penambahan anggota Dewan Komisaris.

Orientation Program [ACGS-D.5.1]

The Company organizes an orientation program for new members of the Board of Commissioners to ensure adequate understanding of the duties, responsibilities, and scope of supervision to be conducted. This program includes presentations on organizational structure, business strategy, governance policies, financial condition, as well as provisions of regulation applicable to the Company. Throughout 2025, the Company held no orientation program, as there was no change or addition of member of Board of Commissioners.

Pengembangan Kompetensi [GRI 2-17] [ACGS-D.5.2] [ESG G-05]

Sebagai upaya menjaga dan meningkatkan kompetensi serta pemahaman dalam menjalankan fungsi pengawasan, Perseroan memberikan kesempatan yang setara kepada seluruh anggota Dewan Komisaris untuk mengikuti berbagai kegiatan pengembangan kompetensi, baik yang diselenggarakan secara internal, eksternal, maupun melalui pembelajaran mandiri. Kegiatan ini dapat mencakup pelatihan, seminar, *workshop*, maupun program pengembangan lainnya yang relevan dengan tugas dan tanggung jawab Dewan Komisaris. Sepanjang tahun 2025, anggota Dewan Komisaris telah mengikuti beberapa kegiatan pengembangan kompetensi dengan rincian sebagai berikut.

Competency Development [GRI 2-17] [ACGS-D.5.2] [ESG G-05]

In an effort to maintain and enhance the competency and understanding in carrying out its supervisory function, the Company provides equal opportunities for all members of the Board of Commissioners to participate in various competency development activities, either organized internally, externally, or through independent learning. These activities may include training, seminars, workshops, or other development program relevant to the duties and responsibilities of the Board of Commissioners. Throughout 2025, members of the Board of Commissioners have participated in several competency development activities, with the following details.

Nama Name	Jabatan Position	Topik Pelatihan Training Topic	Tanggal Pelatihan Training Date	Penyelenggara Organizer
Stanley Ch. Budihardja	Komisaris Utama President Commissioner	Capital Market Sharing	17 April 2025 April 17th, 2025	PT Medela Potentia Tbk
		ESG 101 Building Awareness and Achieving Corporate Sustainability	Mei-November 2025 Mei-November 2025	Self-Learning
		Kode Etik *Launching* Launching Code of Ethics	2 Juli 2025 July 2nd, 2025	PT Medela Potentia Tbk
		Corporate Governance	7 Juli 2025 July 7th, 2025	PT Medela Potentia Tbk
		Kesadaran Perlindungan Data Pribadi Personal Data Protection Awareness	Oktober-November 2025 Oktober-November 2025	Self-Learning
Lukas Setia Atmaja, M.Sc.	Komisaris Independen Independent Commissioner	Pemateri *Capital Market Sharing* Speaker for Capital Market Sharing	17 April 2025 April 17th, 2025	PT Medela Potentia Tbk
		Pemateri *Corporate Governance* Speaker for Corporate Governance	7 Juli 2025 July 7th, 2025	PT Medela Potentia Tbk
		The 16th IICD Corporate Governance Conference and Award: "Building Resilience through Good Governance: Thriving in Turbulent Times"	15 September 2025 September 15th, 2025	Indonesian Institute for Corporate Directorship (IICD)

Pelaksanaan Tugas

Pada tahun 2025, Dewan Komisaris telah melaksanakan tugas dan tanggung jawab dengan efektif dan profesional, di antaranya:

1. Melakukan pengawasan dan memberikan nasihat atas tindakan-tindakan maupun rencana strategis Direksi dalam pengurusan Perseroan;
2. Melaksanakan RUPS Tahunan;
3. Menunjuk pemimpin RUPS tahun buku 2024;
4. Mengesahkan Laporan Terintegrasi tahun buku 2024;
5. Mengusulkan penggunaan laba bersih untuk pembagian dividen tahun buku 2024;
6. Melaksanakan rapat internal sebanyak 4 kali dan rapat gabungan dengan Direksi sebanyak 3 kali;
7. Melakukan evaluasi kinerja Komite Audit;
8. Menunjuk kantor akuntan publik untuk mengaudit Laporan Keuangan tahun 2024;
9. Menetapkan remunerasi tahun 2025 bagi anggota Dewan Komisaris dan Direksi;
10. Mengawasi penerapan sistem pengendalian internal dan manajemen risiko; serta
11. Mengevaluasi dan menyetujui rencana ekspansi operasional dan wilayah bisnis.

Implementation of Duties

In 2025, the Board of Commissioners has conducted its duties and responsibilities effectively and professionally, among others:

1. Supervised and advised on Board of Directors' actions or strategic plans in managing the Company;
2. Conducted the Annual GMS;
3. Appointed the chairperson of 2024 GMS;
4. Ratified the Integrated Report for fiscal year 2024;
5. Proposed appropriation of net profit to be distributed as dividends for the 2024 financial year;
6. Held 4 internal meeting and 3 joint meetings with the Board of Directors;
7. Evaluated the performance of Audit Committee;
8. Appointed public accounting firm to audit the 2024 Financial Statements;
9. Determined the 2025 remuneration for members of the Board of Commissioners and Board of Directors;
10. Supervised the implementation of internal control and risk management system; and
11. Evaluated and approved the plan to expand the operations and business areas.

Keputusan yang Perlu Mendapat Persetujuan Dewan Komisaris [ACGS-D.1.2]

Dewan Komisaris memiliki hak dan wewenang untuk memberikan persetujuan terkait hal-hal tertentu, yaitu:

1. Rancangan Rencana Kerja dan Anggaran Perusahaan (RKAP);
2. Rencana RUPS Tahunan 2024 yang diselenggarakan pada tanggal 25 Juni 2025; serta
3. Penunjukan auditor eksternal untuk tahun buku 2025.

Decisions Requiring Approval from the Board of Commissioners [ACGS-D.1.2]

The Board of Commissioners has the rights and authorities to grant approval to specific matters, namely:

1. Company Work Plans and Budget Plan (RKAP);
2. The plan for 2024 Annual GMS, held on June 25th, 2025; and
3. Appointment of external auditor for 2025 financial year.

Penilaian Kinerja [GRI 2-18] [ACGS-D.5.4] [ESG G-04]

Penilaian kinerja Dewan Komisaris dilakukan secara berkala untuk menilai efektivitas pelaksanaan tugas dan tanggung jawab, sekaligus mengidentifikasi area yang memerlukan perbaikan serta merumuskan rekomendasi guna meningkatkan kualitas penerapan GCG. Proses penilaian ini mengacu pada ketentuan Peraturan OJK No. 21/2015 dan Surat OJK No. 32/2015, yang mengatur mekanisme evaluasi kinerja organ perusahaan terbuka, termasuk Dewan Komisaris, agar penilaian dilakukan secara objektif, terukur, dan sesuai dengan standar tata kelola yang berlaku.

Prosedur dan Kriteria Penilaian

Perseroan menetapkan prosedur penilaian kinerja Dewan Komisaris sesuai dengan kebijakan yang berlaku, yaitu melalui RUPS Tahunan serta penilaian sendiri (*self-assessment*). Adapun kriteria penilaian yang digunakan, di antaranya:

1. Pelaksanaan tugas pengawasan;
2. Kualitas rekomendasi yang diberikan kepada Direksi;
3. Implementasi GCG;
4. Keselarasan kinerja Perseroan terhadap visi dan misi; serta
5. Perbandingan antara target dan pencapaian aktual Perseroan.

Pihak Penilai

Pihak yang melakukan penilaian atas kinerja Dewan Komisaris terdiri dari Pemegang Saham melalui RUPS Tahunan serta masing-masing anggota Dewan Komisaris melalui mekanisme *self-assessment*.

Hasil Penilaian

Selama tahun 2025, Dewan Komisaris telah melaksanakan tugas dan tanggung jawab dengan baik dan sesuai pedoman kerja yang berlaku.

Penilaian Kinerja Komite di Bawah Dewan Komisaris [ACGS-D.5.7]

Prosedur Penilaian

Dewan Komisaris melakukan penilaian kinerja terhadap Komite Audit untuk menilai efektivitas pelaksanaan tugas dan tanggung jawabnya, serta untuk mengidentifikasi area yang memerlukan perbaikan. Hasil penilaian ini digunakan sebagai dasar pemberian rekomendasi guna meningkatkan kualitas fungsi komite dalam mendukung pelaksanaan pengawasan yang efektif.

Kriteria Penilaian

Kriteria penilaian Komite Audit merujuk pada kriteria yang berlaku umum, yang terdiri dari:

1. Realisasi rencana kerja yang telah ditetapkan untuk tahun berjalan;

Performance Assessment [GRI 2-18] [ACGS-D.5.4] [ESG G-04]

The performance assessment of Board of Commissioners is held periodically to assess effectiveness of implementation of its duties and responsibilities, as well as identifying areas requiring improvement and formulating recommendations to enhance the quality of GCG implementation. This assessment process refers to the provisions of FSA Regulation No. 21/2015 and FSA Circular No. 32/2015, regulating the performance evaluation mechanism for the organs of public companies, including the Board of Commissioners, to ensure an objective, measurable manner assessment, in line with applicable corporate governance standards.

Assessment Procedure and Criteria

The Company has established procedures to assess the performance of Board of Commissioners in accordance with applicable policies, namely through the Annual GMS and a self-assessment. The assessment criteria used are:

1. Implementation of supervisory duties;
2. Quality of recommendation given to Board of Directors;
3. GCG implementation;
4. Alignment of Company's performance to the vision and mission; and
5. Comparison between target and actual achievement of the Company.

Assessors

The parties assessing the performance of the Board of Commissioners consist of Shareholders through Annual GMS and the respective member of the Board of Commissioners through self-assessment mechanism.

Assessment Results

Throughout 2025, the Board of Commissioners has conducted its duties and responsibilities well and in line with the applicable work guidelines.

Performance Assessment of Committees Under the Board of Commissioners [ACGS-D.5.7]

Assessment Procedure

The Board of Commissioners assess the performance of Audit Committee to evaluate the effectiveness of implementation of its duties and responsibilities, as well as identifying areas requiring improvement. Results of this assessment is used as a basis to provide recommendations to enhance the quality of committee's function in supporting effective supervision.

Assessment Criteria

The assessment criteria of Audit Committee refers to generally applicable criteria, consisting of:

1. Realization of the work plans established for the year;

2. Tingkat kehadiran anggota dalam rapat yang diselenggarakan;
3. Kualitas pengawasan terhadap proses audit, Laporan Keuangan, dan sistem pengendalian internal; serta
4. Rekomendasi yang diberikan kepada Dewan Komisaris untuk perbaikan dan peningkatan proses operasional.

Hasil Penilaian

Selama tahun 2025, Dewan Komisaris menilai bahwa Komite Audit telah melaksanakan tugas dan tanggung jawabnya secara optimal. Penilaian tersebut merujuk pada pelaksanaan proses audit atas Laporan Keuangan serta pengawasan yang efektif terhadap sistem pengendalian internal dan manajemen risiko.

2. Attendance level of members in the meetings held;
3. Quality of supervision of the audit Process, Financial Statements, and internal control system; and
4. Recommendations given to the Board of Commissioners for enhancement and improvement of the operational process.

Assessment Results

Throughout 2025, the Board of Commissioners considers the Audit Committee has carried out its duties and responsibilities optimally. This assessment was based on the implementation of audit process of the Financial Statements and effective supervision of internal control system and risk management.

Direksi
Board of Directors

Direksi merupakan organ Perseroan yang bertanggung jawab atas pengurusan dan pengelolaan Perseroan serta pengambilan keputusan strategis guna mencapai tujuan usaha. Direksi menetapkan kebijakan dan strategi bisnis serta memastikan kegiatan operasional Perseroan berjalan secara efektif dan efisien. Dalam menjalankan tugas dan tanggung jawabnya, Direksi wajib bertindak dengan itikad baik, penuh tanggung jawab, serta mematuhi ketentuan peraturan perundang-undangan dan kebijakan yang berlaku.

The Board of Directors is a Company's organ responsible for managing and administering the Company, also strategic decision-making to achieve business objectives. The Board of Directors establishes business policies and strategies, as well as ensuring the Company's operational activities are running effectively and efficiently. In carrying out its duties and responsibilities, the Board of Directors is required to act in good faith, with full responsibility, as well as adhering the applicable laws and regulations as well as policies.

Pedoman Kerja [ACGS-D.1.1]

Direksi menjalankan peran, tugas, dan tanggung jawabnya berdasarkan Pedoman Direksi PT Medela Potentia Tbk yang telah disahkan pada tanggal 22 November 2024 dan disusun sesuai dengan ketentuan peraturan perundang-undangan serta Anggaran Dasar Perseroan. Pedoman tersebut memberikan arahan yang mengikat bagi Direksi dalam melaksanakan fungsi pengurusan dan pengelolaan Perseroan, termasuk kegiatan operasional, serta menjadi landasan dalam memperkuat penerapan tata kelola perusahaan yang baik. Pedoman Direksi telah dipublikasikan melalui situs web resmi Perseroan pada laman Tata Kelola Perusahaan.

Work Guidelines [ACGS-D.1.1]

The Board of Directors is carrying out its role, duties, and responsibilities based on the Board of Directors' Guidelines of PT Medela Potentia Tbk, ratified on November 22nd, 2024 and prepared in line with provision of laws and regulations, and Company's Articles of Association. The guidelines provides binding directives for the Board of Directors in carrying out its management and administration function of the Company, including operational activities, as well as serving as a basis to strengthen the good corporate governance implementation. The Board of Directors' Guidelines has been published via Company's official website under Corporate Governance.

Kriteria Penunjukan [ACGS-D.3.9] [ESG G-06]

Pengangkatan anggota Direksi merujuk pada Pedoman Direksi, dengan kriteria sebagai berikut.
1. Mempunyai akhlak, moral, dan integritas yang baik.
2. Cakap melakukan perbuatan hukum.
3. Dalam 5 tahun sebelum pengangkatan dan selama menjabat:
    a. Tidak pernah dinyatakan pailit;

Appointment Criteria [ACGS-D.3.9] [ESG G-06]

The appointment of members of the Board of Directors refers to the Guidelines, with criteria as follows.
1. Possess good character, moral, and integrity.
2. Capable of performing legal acts.
3. Within 5 years prior to appointment and during the term of office:
    a. Has never been declared bankrupt;

b. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang dinyatakan bersalah menyebabkan suatu perusahaan dinyatakan pailit;
c. Tidak pernah dihukum karena melakukan tindak pidana yang merugikan keuangan negara dan/atau yang berkaitan dengan sektor keuangan; dan
d. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang selama menjabat:

1) Pernah tidak menyelenggarakan RUPS Tahunan;
2) Pertanggungjawabannya sebagai anggota Direksi dan/atau anggota Dewan Komisaris pernah tidak diterima oleh RUPS atau pernah tidak memberikan pertanggungjawaban sebagai anggota Direksi dan/atau anggota Dewan Komisaris kepada RUPS; dan
3) Pernah menyebabkan perusahaan yang memperoleh izin, persetujuan, atau pendaftaran dari OJK tidak memenuhi kewajiban menyampaikan Laporan Tahunan dan/atau Laporan Keuangan kepada OJK.

4. Memiliki komitmen untuk mematuhi peraturan perundang-undangan.
5. Memiliki pengetahuan dan/atau keahlian di bidang yang dibutuhkan Perseroan.

Selain memenuhi kriteria tersebut, Perseroan memastikan bahwa terdapat anggota Direksi yang memiliki tanggung jawab khusus dalam pengawasan manajemen risiko serta didukung oleh pengalaman yang memadai di bidang manajemen risiko perusahaan (*enterprise risk management*).

Kebijakan Rangkap Jabatan

Kebijakan terkait rangkap jabatan anggota Direksi telah ditetapkan dalam Pedoman Direksi, yang diuraikan sebagai berikut.

1. Anggota Direksi dapat merangkap jabatan sebagai:

a. Anggota Direksi paling banyak pada 1 Emiten atau Perusahaan Publik lain;
b. Anggota Dewan Komisaris paling banyak pada 3 Emiten atau Perusahaan Publik lain; dan/atau
c. Anggota komite paling banyak pada 5 komite di Emiten atau Perusahaan Publik di mana yang bersangkutan juga menjabat sebagai anggota Direksi atau anggota Dewan Komisaris.

2. Rangkap jabatan hanya dapat dilakukan sepanjang tidak bertentangan dengan peraturan perundang-undangan lainnya.

Masa Jabatan [ACGS-D.2.5]

Masa jabatan anggota Direksi telah dijelaskan dalam Pedoman Direksi, yang diuraikan sebagai berikut.

1. Anggota Direksi diangkat dan diberhentikan oleh RUPS. Anggota Direksi diangkat untuk jangka waktu sampai dengan

b. Has never served as member of Board of Directors and/or member of Board of Commissioners that was found guilty in causing a company to be declared bankrupt;
c. Has never been convicted of a crime resulted in loss to state finance and/or related to financial sector; and

d. Has never served as member of Board of Directors and/or member of Board of Commissioners that during the term of office:
1) Ever failed to held the Annual GMS;
2) The accountability as member of Board of Directors and/or member of Board of Commissioners ever rejected by the GMS or ever failed to submit accountability as member of Board of Directors and/or member of Board of Commissioners to the GMS; and
3) Ever caused the company that obtained the license, approval, or registration from the FSA to fail in meeting its obligation to submit Annual Report and/or Financial Statements to the FSA.

4. Has a commitment to comply with the laws and regulations.

5. Has the knowledge and/or skills in the field required by the Company.

In addition to meeting these criteria, the Company ensures that there are members of the Board of Directors with specific responsibility for overseeing risk management, supported by adequate experience in the field of enterprise risk management.

Concurrent Positions Policy

The policy on concurrent positions of member of the Board of Directors has been established in the Board of Directors' Guidelines, outlined as follows.

1. Member of the Board of Directors may hold concurrent positions as:
a. Member of the Board of Directors in no more than 1 other Issuer or Public Company;
b. Member of the Board of Commissioners in no more than 3 other Issuers or Public Companies; and/or
c. Committee member in no more than 5 committees in Issuer or Public Companies, where he/she also serve as member of Board of Directors or member of Board of Commissioners.

2. Concurrent positions is allowed provided that it is not conflicting with other applicable laws and regulations.

Term of Office [ACGS-D.2.5]

Term of office of members of the Board of Directors is outlined in Board of Directors' Guidelines, as follows.

1. Members of the Board of Directors are appointed and dismissed by the GMS. Members of the Board of Directors

ditutupnya RUPS Tahunan yang ketiga setelah pengangkatan tersebut, dengan memperhatikan peraturan perundang-undangan di bidang pasar modal, namun demikian dengan tidak mengurangi hak RUPS untuk memberhentikan anggota Direksi sewaktu-waktu sebelum masa jabatannya berakhir, dengan memperhatikan ketentuan Anggaran Dasar.

2. Masa jabatan anggota Direksi berakhir dengan sendirinya apabila:
   a. Meninggal dunia;
   b. Ditaruh di bawah pengampuan berdasarkan suatu putusan pengadilan; atau
   c. Tidak lagi memenuhi persyaratan perundang-undangan yang berlaku, dengan memperhatikan peraturan di bidang pasar modal.

are appointed for a term of office up to the closing of third Annual GMS after the appointment, by observing the capital market laws and regulations, but notwithstanding the rights of GMS to dismiss members of the Board of Directors at any time prior to the end of their term of office, by observing the provisions of the Articles of Association.

2. The term of office of members of Board of Directors shall automatically end if the said member:
   a. Pass away;
   b. Is placed under guardianship under a court decision; or
   c. No longer meeting the requirements of applicable laws and regulations, by considering capital market regulations.

Komposisi [GRI 2-11] [ESG G-01]

Dalam rangka memastikan efektivitas fungsi pengurusan dan kualitas pengelolaan Perseroan, Perseroan menetapkan komposisi Direksi melalui RUPS dengan mempertimbangkan visi, misi, dan arah strategis Perseroan. Komposisi tersebut dirancang agar Direksi mampu menjalankan fungsi pengurusan dan pengelolaan Perseroan secara efektif, responsif, serta berlandaskan prinsip GCG.

Sesuai dengan Anggaran Dasar Perseroan dan Pedoman Direksi, jumlah anggota Direksi paling sedikit terdiri dari 2 orang. Perseroan juga memastikan bahwa setiap anggota Direksi memenuhi ketentuan peraturan perundang-undangan yang berlaku serta persyaratan kompetensi dan integritas yang mendukung pelaksanaan fungsi pengelolaan Perseroan secara profesional.

Hingga 31 Desember 2025, tidak terdapat perubahan dalam komposisi Direksi Perseroan, yang terdiri atas 1 Direktur Utama dan 2 Direktur, dengan rincian sebagai berikut.

Composition [GRI 2-11] [ESG G-01]

To ensure an effective managerial function and quality of Company administration implementation, the Company sets out the composition of Board of Directors via the GMS by considering its vision, mission, and strategic direction. The composition is designed to allow the Board of Directors to carry out its managerial and administration of the Company effectively, responsively, and based on GCG principles.

Following the Company's Articles of Association and Board of Directors' Guidelines, the Board of Directors shall consist of at least 2 members. The Company also ensures each member of the Board of Directors comply with the requirement of applicable laws and regulations, as well as competency and integrity requirement supporting the implementation of Company administration professionally.

As of December 31st, 2025, there was no change in the composition of the Board of Directors, consisted of 1 President Director and 2 Directors, with the following details.

Nama Name	Jabatan Position	Masa Jabatan Term of Office	Periode Jabatan Term of Period	Dasar Pengangkatan Basis of Appointment
Krestijanto Pandji	Direktur Utama President Director	2024-sampai dengan ditutupnya RUPS Tahunan Tahun 2027 2024-until the closing of the 2027 Annual GMS	Periode pertama First period	Akta Pernyataan Keputusan Pemegang Saham No. 38 tanggal 22 November 2024. Deed of Statement of Shareholders' Resolutions No. 38 dated November 22nd, 2024.
Edbert Orotodan	Direktur Director		Periode pertama First period	
Wimala Widjaja	Direktur Director		Periode pertama First period	

Tugas dan Tanggung Jawab [GRI 2-12, 2-13]

Berikut hal-hal yang menjadi bagian tugas, dan tanggung jawab dari Direksi.

1. Direksi bertugas menjalankan dan bertanggung jawab atas pengurusan Perseroan untuk kepentingan Perseroan sesuai

Duties and Responsibilities [GRI 2-12, 2-13]

Following are the duties, and responsibilities of the Board of Directors.

1. The Board of Directors is responsible for managing the Company in its best interests and in accordance with

dengan maksud dan tujuan Perseroan yang ditetapkan dalam Anggaran Dasar.
2. Dalam menjalankan tugas dan tanggung jawab atas pengurusan Perseroan, Direksi wajib menyelenggarakan RUPS Tahunan dan RUPS lainnya sebagaimana diatur dalam peraturan perundang-undangan dan Anggaran Dasar.
3. Setiap anggota Direksi wajib melaksanakan tugas dan tanggung jawabnya dengan itikad baik, penuh tanggung jawab, dan kehati-hatian.
4. Dalam rangka mendukung efektivitas pelaksanaan tugas dan tanggung jawabnya, Direksi dapat membentuk komite.
5. Dalam hal dibentuk komite, Direksi wajib melakukan evaluasi terhadap kinerja komite setiap akhir tahun buku.

Perseroan juga telah membagi peran, serta tugas dan tanggung jawab masing-masing anggota Direksi, sebagai berikut. [ACGS-D.1.3]

its purposes and objectives as stipulated in the Articles of Association.
2. In carrying out its duties and responsibilities of managing the Company, the Board of Directors is required to convene the Annual GMS and other GMS as regulated in the laws and regulations and Articles of Association.
3. Each member of the Board of Directors must perform their respective duties and responsibilities in good faith, with full responsibility, and with due care.
4. To support the effective implementation of its duties and responsibilities, the Board of Directors may establish committees.
5. If such committees are established, the Board of Directors is required to evaluate the performance of the committees at the end of every fiscal year.

The Company has also divide the role, duties and responsibilities of each member of the Board of Directors, as follows. [ACGS-D.1.3]

Nama dan Jabatan Name and Position	Tugas dan Tanggung Jawab Duties and Responsibilities
Krestijanto Pandji Direktur Utama President Director	• Memimpin Perseroan bersama dengan Direksi dan bertanggung jawab untuk memastikan perkembangan dan kinerja Perseroan. • Melakukan pengurusan Perseroan sesuai bidang tugas yang ditetapkan dalam RUPS atau Rapat Direksi. • Mengarahkan dan menetapkan strategi dan kebijakan bidang tugas yang menjadi tanggung jawabnya dengan memperhatikan visi, strategi, dan kebijakan Perseroan yang telah ditetapkan. • Menyusun dan menetapkan rencana kerja, rencana pengembangan bisnis, dan sumber daya manusia di bidang tugas yang menjadi tanggung jawabnya untuk kepentingan Perseroan dalam mencapai maksud dan tujuan Perseroan. • Mengawasi kelancaran kegiatan Perseroan sesuai dengan strategi dan kebijakan yang telah ditetapkan. • Leads the Company with Board of Directors and is responsible for ensuring its growth and performance. • Manage the Company in accordance with the duties defined by the GMS or Board of Directors Meetings. • Direct and establish strategies and policies for the areas of responsibility, by considering the established Company's vision, strategies, and policies. • Develop and establish work plans, business development strategies, and human resource plans for the areas of responsibility for the Company's interest in supporting its goals and objectives. • Supervise the smooth running of the Company's activities in line with established strategies and policies.
Edbert Orotodan Direktur Director	• Memastikan kondisi keuangan Perseroan yang baik dan bertanggung jawab terhadap segala jenis laporan yang bersifat keuangan. • Melaksanakan pengurusan Perseroan sesuai bidang tugas yang ditetapkan dalam RUPS atau Rapat Direksi. • Mengarahkan dan menetapkan strategi dan kebijakan bidang tugas yang menjadi tanggung jawabnya dengan memperhatikan visi, strategi, dan kebijakan Perseroan yang telah ditetapkan. • Menyusun dan menetapkan rencana kerja dan rencana pengembangan bisnis dan sumber daya manusia. • Mengawasi kelancaran kegiatan Perseroan sesuai dengan strategi dan kebijakan yang telah ditetapkan. • Mengoordinasikan dan mengarahkan penyusunan strategi operasional Perseroan, konsolidasi komunikasi, dan program-program untuk peningkatan kualitas layanan kepada pelanggan. • Mengoordinasikan dan mengarahkan optimalisasi penggunaan data pelanggan untuk mendukung aktivitas bisnis Perseroan. • Mengoordinasikan dan mengarahkan penyusunan serta pengelolaan prosedur penanganan keluhan pelanggan. • Mengarahkan dan membina seluruh pejabat di bawah Direksi untuk mencapai target pangsa pasar dan meningkatkan target volume bisnis.
Wimala Widjaja Direktur Director	• Ensuring the Company's financial is in good condition and responsible for any financial related reports. • Conducting Company management in accordance with the duties determined by the GMS or the Board of Directors Meeting. • Direct and establish strategies and policies within the areas of responsibility, by considering the established Company's vision, strategies, and policies. • Develop and establish work plans, business development strategies, and human resource plans. • Supervise the smooth running of the Company's activities in line with established strategies and policies. • Coordinate and guide the formulation of Company's operational strategies, consolidate communication, and programs to enhance customer service quality. • Coordinate and guide the optimization of customer data usage to support Company's business activities. • Coordinate and guide the formulation and management of customer complaint handling procedures. • Guide and mentor all officials under Board of Directors to achieve market share and enhance business volume targets.

Pengunduran Diri

Pedoman Direksi mengatur mekanisme pengunduran diri anggota Direksi, di mana anggota Direksi berhak mengundurkan diri dari jabatannya dengan menyampaikan pemberitahuan secara tertulis kepada Perseroan. Selanjutnya, RUPS berwenang untuk memutuskan permohonan pengunduran diri tersebut paling lambat 90 hari sejak diterimanya surat pengunduran diri. Atas pengunduran diri anggota Direksi, Perseroan wajib melakukan keterbukaan informasi kepada masyarakat serta menyampaikan laporan kepada OJK paling lambat 2 hari kerja setelah diterimanya surat pengunduran diri.

Resignation

The Board of Directors' Guidelines regulate the resignation mechanism of member of the Board of Directors, whereby a member of the Board of Directors has the right to resign for his/her position by submitting written notice to the Company. Then, the GMS has the authority to decide on the resignation no later than 90 days following the receipt of the resignation letter. Upon the resignation of a member of the Board of Directors, the Company is required to make public disclosure by submitting a report to the FSA no later than 2 business days following the receipt of the resignation letter.

Rapat [ACGS-D.3.2] [ESG G-02]

Merujuk pada kebijakan yang berlaku, Direksi wajib melaksanakan rapat internal minimal 1 kali setiap bulan. Keputusan Rapat Direksi harus diambil berdasarkan musyawarah untuk mufakat. Namun, apabila musyawarah untuk mufakat tidak tercapai, maka keputusan diambil dengan pemungutan suara sebagaimana diatur dalam Anggaran Dasar. Direksi juga diharuskan menjadwalkan rapat internal serta rapat gabungan bersama Dewan Komisaris untuk tahun berikutnya sebelum berakhirnya tahun buku. [ACGS-D.3.1, 3.4]

Selama tahun 2025, Direksi telah melaksanakan rapat internal sebanyak 12 kali, dengan tingkat kehadiran sebagai berikut.

Meetings [ACGS-D.3.2] [ESG G-02]

Following applicable policies, Board of Directors is required to hold internal meeting at least once every month. Resolution in the Board of Directors Meetings must be taken by deliberation to reach consensus. However, if a consensus cannot be reached, it must be taken by voting, as stipulated in Articles of Association. In addition, the Board of Directors must schedule the internal meetings and joint meetings with the Board of Commissioners for next year prior to the end of the financial year. [ACGS-D.3.1, 3.4]

Throughout 2025, the Board of Directors held 12 internal meetings, with the level of attendance as presented below.

Nama Name	Jabatan Position	Total Rapat Total Meeting	Total Kehadiran Total Attendance	Tingkat Kehadiran Attendance Level (%)
Krestijanto Pandji	Direktur Utama President Director	12	12	100,00
Edbert Orotodan	Direktur Director	12	12	100,00
Wimala Widjaja	Direktur Director	12	12	100,00
Rata-Rata Kehadiran Rapat (%) Average Meeting Attendance (%)				100,00

Agenda Rapat
Meeting Agenda

Tanggal Date	Agenda Rapat Meeting Agenda	
9 Januari 2025 January 9th, 2025	BSC Perseroan dan *Performance Financial Year* 2024.	Company's BSC and Performance Financial Year 2024.
7 Februari 2025 February 7th, 2025	• *Update of Business Development.* • *Update of Trend GM Distribution, Medi Agency*, dan *Medi Own Product*.	• Update of Business Development. • Update of Trend GM Distribution, Medi Agency, and Medi Own Product.
13 Maret 2025 March 13th, 2025	*Update Cambodia Business Model.*	Update Cambodia Business Model.
11 April 2025 April 11th, 2025	*Update* Seremoni Pencatatan Perdana Saham.	Update of Initial Public Offering Ceremony.
9 Mei 2025 May 9th, 2025	*Update IT.*	Update IT.

Tanggal Date	Agenda Rapat Meeting Agenda	
2 Juni 2025 June 2nd, 2025	*Progress IPO* dan *Growth Story* Perseroan.	IPO Progress and Company's Growth Story.
25 Juni 2025 June 25th, 2025	Evaluasi RUPS Tahunan Perseroan.	Evaluation of Company's Annual GMS.
14 Juli 2025 July 14th, 2025	*Update Investor Relations.*	Update Investor Relations.
11 Agustus 2025 August 11th, 2025	Laporan Keuangan per Juli 2025, *Update of Investor Relation,* dan *Branding Update*.	Financial Statements as of July 2025, Update of Investor Relation, and Branding.
2 September 2025 September 2nd, 2025	*Update Budget Kick Off* 2026.	Update of Budget Kick Off 2026.
10 November 2025 November 10th, 2025	Laporan Keuangan per Oktober 2025.	Financial Statements as of October 2025.
8 Desember 2025 December 8th, 2025	*Update HRD.*	Update HRD.

Rapat Gabungan Dewan Komisaris dan Direksi [GRI 2-26]

Selain melaksanakan rapat internal, Dewan Komisaris dan Direksi juga wajib melaksanakan rapat gabungan minimal 1 kali dalam 4 bulan. Selama tahun 2025, Dewan Komisaris dan Direksi telah melaksanakan rapat gabungan sebanyak 3 kali, dengan tingkat kehadiran sebagai berikut.

Joint Board Meetings [GRI 2-26]

In addition to hold internal meetings, Board of Commissioners and Board of Directors are required to hold joint board meetings at least once every 4 months. Throughout 2025, Board of Commissioners and Board of Directors have held 3 joint board meetings with the following level of attendance.

Nama Name	Jabatan Position	Total Rapat Total Meeting	Total Kehadiran Total Attendance	Tingkat Kehadiran Attendance Level (%)
Dewan Komisaris Board of Commissioners				
Stanley Ch. Budihardja	Komisaris Utama President Commissioner	3	3	100,00
Lukas Setia Atmaja, M.Sc.	Komisaris Independen Independent Commissioner	3	3	100,00
Direksi Board of Directors				
Krestijanto Pandji	Direktur Utama President Director	3	3	100,00
Edbert Orotodan	Direktur Director	3	3	100,00
Wimala Widjaja	Direktur Director	3	3	100,00
Rata-Rata Kehadiran Rapat (%) Average Meeting Attendance (%)				100,00

Agenda Rapat
Meeting Agenda

Tanggal Date	Agenda Rapat Meeting Agenda	
11 April 2025 April 11th, 2025	Laporan Q1 *Review* MP Group dan *Update* Seremoni Pencatatan Perdana Saham.	Review Q1 Report of MP Group and Update of Initial Public Offering Ceremony.
17 Juli 2025 July 17th, 2025	*Financial Performance* per 30 Juni 2025 dan Perkembangan Harga Saham Perseroan.	Financial Performance as of June 30th, 2025 and Update on Company's Share Price.
9 Oktober 2025 October 9th, 2025	Laporan Keuangan per September 2025 dan Rencana Kualitatif PT Karsa Inti Tuju Askara (**PT KITA**).	Financial Statements as of September 2025 and Qualitative Plan of PT Karsa Inti Tuju Askara (**PT KITA**).

Program Orientasi [ACGS-D.5.1]

Perseroan menyelenggarakan program orientasi bagi anggota Direksi yang baru untuk memastikan pemahaman yang memadai mengenai tugas, tanggung jawab, dan ruang lingkup pengawasan yang harus dijalankan. Program ini meliputi pemaparan tentang struktur organisasi, strategi bisnis, kebijakan tata kelola, kondisi keuangan, serta ketentuan peraturan yang berlaku bagi Perseroan. Sepanjang tahun 2025, Perseroan tidak melaksanakan program orientasi karena tidak terdapat perubahan maupun penambahan anggota Direksi.

Orientation Program [ACGS-D.5.1]

The Company organizes an orientation program for new members of the Board of Directors to ensure adequate understanding of the duties, responsibilities, and scope of supervision to be conducted. This program includes presentations on organizational structure, business strategy, governance policies, financial condition, as well as provisions of regulation applicable to the Company. Throughout 2025, the Company held no orientation program, as there was no change or addition of member of Board of Directors.

Pengembangan Kompetensi [GRI 2-17] [ACGS-D.5.2] [ESG G-05]

Sebagai upaya menjaga dan meningkatkan kompetensi serta pemahaman dalam menjalankan fungsi pengelolaan dan pengurusan, Perseroan memberikan kesempatan yang setara kepada seluruh anggota Direksi untuk mengikuti berbagai kegiatan pengembangan kompetensi. Kegiatan tersebut dapat dilaksanakan secara internal, eksternal, maupun melalui pembelajaran mandiri. Kegiatan ini dapat mencakup pelatihan, seminar, *workshop*, maupun program pengembangan lainnya yang relevan dengan tugas dan tanggung jawab Direksi. Sepanjang tahun 2025, anggota Direksi telah mengikuti beberapa kegiatan pengembangan kompetensi dengan rincian sebagai berikut.

Competency Development [GRI 2-17] [ACGS-D.5.2] [ESG G-05]

In an effort to maintain and enhance the competency and understanding in carrying out its supervisory function, the Company provides equal opportunities for all members of the Board of Directors to participate in various competency development activities, either organized internally, externally, or through independent learning. These activities may include training, seminars, workshops, or other development program relevant to the duties and responsibilities of the Board of Directors. Throughout 2025, members of the Board of Directors have participated in several competency development activities, with the following details.

Topik Pelatihan Training Topic	Tanggal Pelatihan Training Date	Penyelenggara Organizer
Capital Market Sharing	17 April 2025 April 17th 2025	PT Medela Potentia Tbk
ESG 101 Building Awareness and Achieving Corporate Sustainability	Mei-November 2025 Mei-November 2025	Self-Learning
Kode Etik *Launching* Launching Code of Ethics	2 Juli 2025 July 2nd 2025	PT Medela Potentia Tbk
Corporate Governance	7 Juli 2025 July 7th 2025	PT Medela Potentia Tbk
Kesadaran Perlindungan Data Pribadi Personal Data Protection Awareness	Oktober-November 2205 Oktober-November 2205	Self-Learning

Pelaksanaan Tugas

Pada tahun 2025, Direksi telah melaksanakan tugas dan tanggung jawab dengan efektif dan profesional, di antaranya:

1. Menetapkan rencana jangka pendek, menengah, dan panjang Perseroan;
2. Menerima persetujuan dari Dewan Komisaris atas seluruh rencana strategis dan aksi korporasi, serta melaksanakan laporan kepada Dewan Komisaris;
3. Melaksanakan rapat internal sebanyak 12 kali dan rapat gabungan dengan Dewan Komisaris sebanyak 3 kali;
4. Melaksanakan RUPS Tahunan;
5. Menjalankan kegiatan *corporate social responsibility* (CSR); serta

Implementation of Duties

In 2025, the Board of Directors has carried out its duties and responsibilities effectively and professionally, among others:

1. Established the Company's long-term, medium-term, and long-term plans;
2. Received approval from the Board of Commissioners for all of the strategic plans and corporate actions, and submitted reports to the Board of Commissioners;
3. Held 12 internal meetings and 3 joint meetings with the Board of Commissioners;
4. Conducted the Annual GMS;
5. Conducted the corporate social responsibility (CSR) activities; and

6. Memenuhi laporan-laporan berkala kepada regulator mencakup Laporan Bulanan Registrasi Pemegang Efek, Laporan Penggunaan Dana Hasil Penawaran Umum, Laporan Keterbukaan Informasi terkait Aksi Korporasi, dan laporan-laporan lainnya, yang berkoordinasi dengan Sekretaris Perusahaan.

Penilaian Kinerja [GRI 2-18] [ACGS-D.5.6] [ESG G-04]

Penilaian kinerja Direksi dilakukan secara berkala untuk mengevaluasi efektivitas pelaksanaan tugas dan tanggung jawab dalam mengelola Perseroan, sekaligus mengidentifikasi area yang memerlukan perbaikan guna meningkatkan kualitas pengurusan dan tata kelola perusahaan. Proses evaluasi ini mengacu pada ketentuan Peraturan OJK No. 21/2015 dan Surat Edaran OJK No. 32/2015, yang mengatur mekanisme penilaian kinerja organ perusahaan terbuka, termasuk Direksi, agar penilaian dilakukan secara objektif, terukur, dan sesuai dengan prinsip GCG yang berlaku.

Prosedur dan Kriteria Penilaian

Perseroan menetapkan prosedur penilaian kinerja Direksi sesuai dengan kebijakan yang berlaku, yaitu melalui evaluasi oleh Pemegang Saham dalam RUPS Tahunan serta melalui mekanisme *self-assessment* oleh Direksi. Dalam rangka memperkuat penerapan keberlanjutan, Perseroan juga mengintegrasikan target terkait aspek *environmental*, *social*, and *governance* (ESG) sebagai bagian dari indikator kinerja utama (*Key Performance Indicators*/KPI) Direksi, sehingga memastikan akuntabilitas atas pencapaian target ESG di tingkat manajemen tertinggi.

Adapun kriteria penilaian yang digunakan, di antaranya:
1. Implementasi praktik GCG;
2. Kinerja secara keuangan, operasional, dan aspek-aspek lainnya yang berperan penting bagi keberlanjutan Perseroan;
3. Perbandingan antara target dan pencapaian aktual;
4. Keselarasan kinerja terhadap visi dan misi;
5. Strategi dan inovasi; serta
6. Pencapaian manajemen dalam meningkatkan nilai bagi Pemegang Saham.

Pihak Penilai

Pihak yang melakukan penilaian atas kinerja Direksi terdiri dari Pemegang Saham melalui RUPS Tahunan serta masing-masing anggota Direksi melalui mekanisme *self-assessment*.

Hasil Penilaian

Selama tahun 2025, Direksi telah melaksanakan tugas dan tanggung jawab dengan baik, profesional, serta telah sesuai dengan pedoman kerja yang berlaku. Hal tersebut ditunjukkan dengan adanya peningkatan kinerja keuangan maupun operasional.

6. Submitted periodic reports to regulators, consisting of Monthly Report of Securities Holder Registration, Report of Public Offering Proceeds Utilization, Information Disclosure Report related to Corporate Actions, and other reports, in coordination with the Corporate Secretary.

Performance Assessment [GRI 2-18] [ACGS-D.5.6] [ESG G-04]

The performance assessment of Board of Directors is held periodically to assess effectiveness of implementation of its duties and responsibilities in managing the Company, as well as identifying areas requiring improvement to improve the quality of the company management and governance. This assessment process refers to the provisions of FSA Regulation No. 21/2015 and FSA Circular No. 32/2015, regulating the performance evaluation mechanism for the organs of public companies, including the Board of Directors, to ensure an objective, measurable manner assessment, in line with applicable GCG principles.

Assessment Procedure and Criteria

The Company has established procedures to assess the performance of Board of Directors in line with applicable policies, namely through Shareholders' evaluation in Annual GMS and a self-assessment mechanism by Board of Directors. In order to strengthen sustainability implementation, the Company also integrates targets related to environmental, social, and governance (ESG) aspects as part of the Board of Directors' Key Performance Indicators (KPI), thereby ensuring accountability for the achievement of ESG targets at the highest management level.

The assessment criteria used are:
1. GCG implementation practice;
2. Financial, operational performances, and performances of other aspects of important role for the sustainability of the Company;
3. Comparison between target and actual achievement;
4. Alignment of performance to the vision and mission;
5. Strategies and innovation; and
6. Management achievement in increasing value for the Shareholders.

Assessors

The parties assessing the performance of Board of Directors consist of Shareholders via Annual GMS and respective member of Board of Directors in self-assessment mechanism.

Assessment Results

Throughout 2025, the Board of Directors has conducted its duties and responsibilities well, professionally, as well as in line with the applicable work guidelines. These are shown from the improvement of performance in both the financial and operational aspects.

Penilaian Kinerja Komite di Bawah Direksi

Prosedur Penilaian

Perseroan membentuk 1 komite di bawah Direksi, yaitu Komite Keberlanjutan. Direksi secara berkala melakukan penilaian kinerja terhadap komite tersebut untuk menilai efektivitas pelaksanaan tugas dan tanggung jawabnya serta mengidentifikasi area yang memerlukan peningkatan. Hasil penilaian tersebut menjadi dasar bagi Direksi dalam memberikan rekomendasi perbaikan guna memperkuat kualitas fungsi komite dalam mendukung penerapan prinsip ESG secara objektif dan berkelanjutan.

Kriteria Penilaian

Kriteria penilaian Komite Keberlanjutan merujuk pada kriteria yang berlaku umum, yang terdiri dari:

1. Realisasi rencana kerja yang telah ditetapkan untuk tahun berjalan;
2. Tingkat kehadiran anggota dalam rapat yang diselenggarakan; serta
3. Rekomendasi yang diberikan kepada Direksi untuk program dan inisiatif terkait ESG.

Hasil Penilaian

Selama tahun 2025, Direksi menilai bahwa Komite Keberlanjutan telah melaksanakan tugas dan tanggung jawabnya dengan baik dan sesuai dengan kebijakan yang berlaku.

Penilaian Kinerja Fungsi Pendukung Organ

Penilaian kinerja fungsi pendukung organ dilakukan untuk memastikan bahwa setiap unit yang berada di bawah Direksi menjalankan peran dan tanggung jawabnya secara efektif dalam mendukung proses pengelolaan dan pengurusan Perseroan. Evaluasi ini mencakup penilaian atas kualitas pelaksanaan tugas, kontribusi terhadap proses pengambilan keputusan, serta kepatuhan terhadap ketentuan tata kelola perusahaan. Per Desember 2025, Direksi memiliki 2 fungsi pendukung, yaitu Sekretaris Perusahaan dan Unit Audit Internal.

Direksi melakukan penilaian secara berkala dengan merujuk pada kriteria yang berlaku umum, seperti efektivitas komunikasi dan koordinasi, ketepatan dan kelengkapan laporan, serta kepatuhan terhadap regulasi dan standar operasional. Sepanjang tahun 2025, kedua fungsi pendukung tersebut telah menjalankan tugas dan tanggung jawabnya dengan optimal serta memberikan rekomendasi yang konstruktif bagi operasional Perseroan.

Performance Assessment of Committees Under the Board of Directors

Assessment Procedure

The Company had 1 committee under the Board of Directors, namely Sustainability Committee. The Board of Directors periodically evaluated the performance of the committee to assess the effectiveness of implementation of its duties and responsibilities, and identifying areas requiring improvement. The Board of Directors used the assessment results as basis to give improvement recommendation to strengthen the quality of committee's function in supporting the implementation of ESG principles in objective and sustainable manner.

Assessment Criteria

The assessment criteria of Sustainability Committee refers to generally applicable criteria, consisting of:

1. Realization of the work plans established for the year;
2. Attendance level of members in the meetings held; and
3. Recommendations given to the Board of Directors for ESG-related programs and initiatives.

Assessment Results

Throughout 2025, the Board of Directors considers the Sustainability Committee has carried out its duties and responsibilities well and in line with applicable policies.

Performance Assessment of the Supporting Functions of Governance Organ

Performance assessment of the supporting functions of governance organs was conducted to ensure that every unit under Board of Directors effectively carried out its roles and responsibilities to support the Company's management and administration. This evaluation covered the quality of the implementation of duties, contributions to decision-making process, and compliance to corporate governance provisions. As of December 2025, the Board of Directors has 2 supporting functions, namely the Corporate Secretary and Internal Audit Unit.

The Board of Directors held periodic evaluations by referring to generally applicable criteria, such as the effectiveness of communication and coordination, accuracy and completeness of reports, and compliance with regulations and operational standards. Throughout 2025, both supporting functions performed their duties and responsibilities optimally and provided constructive recommendations for the Company's operations.

Transparansi Informasi Mengenai Dewan Komisaris dan Direksi

Information Transparency on the Board of Commissioners and Board of Directors

Nominasi dan Remunerasi Dewan Komisaris dan Direksi [IR-4B] [ACGS-A.2.1, 2.2] [GRI 2-10, 2-19, 2-20, 2-21]

Kebijakan dan Prosedur Nominasi [ACGS-D.3.10]

Penetapan calon anggota Dewan Komisaris dan Direksi dilakukan melalui mekanisme nominasi yang menjadi kewenangan Fungsi Nominasi yang dijalankan oleh Dewan Komisaris. Fungsi ini bertugas menyusun dan menyampaikan usulan nominasi kepada RUPS guna memastikan bahwa calon yang diajukan telah memenuhi kriteria, kebutuhan organisasi, serta selaras dengan arah strategis Perseroan.

Adapun prosedur nominasi anggota Dewan Komisaris dan Direksi Perseroan meliputi tahapan sebagai berikut.

1. Menelaah kebutuhan organisasi serta komposisi jabatan Direksi dan/atau Dewan Komisaris sesuai dengan arah strategis Perseroan.
2. Menyusun dan menetapkan kriteria dan persyaratan nominasi calon anggota Direksi dan/atau Dewan Komisaris.
3. Mengidentifikasi, menelaah, dan mengevaluasi calon yang memenuhi kriteria, termasuk dari sisi integritas, kompetensi, dan rekam jejak.
4. Menyusun dan menyampaikan usulan calon anggota Direksi dan/atau Dewan Komisaris kepada Dewan Komisaris untuk selanjutnya diajukan kepada RUPS. [ACGS-A.2.3]

Kebijakan dan Prosedur Penetapan Remunerasi [ACGS-D.3.13] [GRI 2-19, 2-20]

Penetapan remunerasi bagi Dewan Komisaris, Direksi, dan Manajemen Senior dilakukan melalui proses yang terstruktur di bawah Fungsi Nominasi dan Remunerasi yang dijalankan oleh Dewan Komisaris. Kebijakan remunerasi ditetapkan secara objektif dan wajar dengan mempertimbangkan kinerja, tanggung jawab jabatan, kondisi keuangan Perseroan, serta praktik remunerasi di industri sejenis.

Evaluasi kinerja dilakukan berdasarkan indikator kinerja utama (*key performance indicators/KPI*) dan pencapaian target strategis sebagai dasar penyusunan struktur dan besaran remunerasi. Dalam rangka menyelaraskan remunerasi berbasis kinerja dengan kepentingan jangka panjang Perseroan, penilaian kinerja tidak hanya memperhatikan capaian jangka pendek, tetapi juga kontribusi terhadap strategi berkelanjutan Perseroan.

Nomination and Remuneration of the Board of Commissioners and Board of Directors [IR-4B] [ACGS-A.2.1, 2.2] [GRI 2-10, 2-19, 2-20, 2-21]

Nomination Policy and Procedure [ACGS-D.3.10]

The determination of candidates for members of the Board of Commissioners and Board of Directors is conducted through a nomination mechanism under the authority of Nomination Function, performed by the Board of Commissioners. This function is responsible to prepare and submit nomination proposals to the GMS to ensure that the proposed candidates meet the required criteria, organizational needs, and in line with the Company's strategic direction.

Nomination procedure of members of the Company's Board of Commissioners and Board of Directors are as follows.

1. Reviewing the organization needs and position composition of Board of Directors and/or Board of Commissioners in line with Company's strategic direction.
2. Preparing and determining the nomination criteria and requirement of members of the Board of Directors and/or Board of Commissioners.
3. Identifying, reviewing, dan evaluating the eligible candidates, including in terms of integrity, competency, and track record.
4. Preparing and submitting proposals of candidate members of the Board of Directors and/or Board of Commissioners to be later submitted to the GMS. [ACGS-A.2.3]

Remuneration Determination Policy and Procedure [ACGS-D.3.13] [GRI 2-19, 2-20]

Remuneration determination for the Board of Commissioners, Board of Directors, and Senior Management is conducted via a structured process under Nomination and Remuneration Functions, performed by the Board of Commissioners. The remuneration policy is established objectively and fairly by considering performance, position responsibilities, Company's financial conditions, and remuneration practice in similar industry.

Performance evaluation is conducted based on key performance indicators (KPI) and achievement of strategic targets as a basis to prepare the structure and remuneration amount. To align the performance-based remuneration with Company's long-term interests, the performance evaluation not only consider the short-term achievements, but also the contribution to Company's sustainability strategy.

Hingga saat ini, Perseroan belum menerapkan ketentuan *claw back* maupun skema bonus yang ditangguhkan (*deferred bonus*), namun kebijakan remunerasi dievaluasi secara berkala.

Adapun prosedur penetapan remunerasi bagi Dewan Komisaris, Direksi, dan Manajemen Senior Perseroan meliputi tahapan sebagai berikut.

1. Menyusun dan menelaah kebijakan serta struktur remunerasi yang berlaku bagi Dewan Komisaris, Direksi, dan Manajemen Senior.
2. Melakukan evaluasi kinerja berdasarkan indikator kinerja utama dan pencapaian target strategis sebagai dasar penetapan remunerasi.
3. Menyusun dan membahas besaran remunerasi dengan mempertimbangkan hasil evaluasi kinerja, kondisi keuangan Perseroan, serta praktik remunerasi di industri sejenis.
4. Menyampaikan usulan remunerasi yang telah dibahas kepada RUPS sebagai tahapan akhir proses penetapan remunerasi, sesuai dengan kewenangan yang diberikan.

Struktur dan Besaran Remunerasi
[ACGS-C.3.1, C.3.2]

Perseroan menetapkan struktur remunerasi yang diterima oleh Dewan Komisaris berupa honorarium dan tunjangan. Sementara, Direksi menerima remunerasi dalam bentuk gaji dan tunjangan.

Besaran remunerasi anggota Dewan Komisaris dan Direksi pada tahun 2025, diungkapkan sebagai berikut.

Until now, the Company has not implemented the claw back or deferred bonus scheme, but periodically reviewing its remuneration policy.

Remuneration determination procedure for the Board of Commissioners, Board of Directors, and Senior Management of the Company are as follows.

1. Preparing and reviewing the policies and remuneration structure applicable for the Board of Commissioners, Board of Directors, and Senior Management.
2. Evaluating the performance based on main performance indicator and achievement of strategic targets as a bases of remuneration determination.
3. Preparing and discussing the remuneration amount by considering performance evaluation results, Company's financial conditions, and the remuneration practice in similar industry.
4. Submitting remuneration proposal already discussed to the GMS as the final stage of remuneration determination process, in line with the authority granted.

Remuneration Structure and Amount
[ACGS-C.3.1, C.3.2]

The Company set out the remuneration structure received by the Board of Commissioners in the form of honorarium and allowances. Meanwhile, the Board of Directors receive remuneration in the form of salaries and allowances.

Remuneration amount of members of the Board of Commissioners and Board of Directors in 2025 are as follows.

Uraian	Total Remunerasi Total Remuneration (Rp)	Description
Dewan Komisaris	1.964.205.771	Board of Commissioners
Direksi	21.574.658.950	Board of Directors

Perseroan menerapkan kebijakan kompensasi yang berlandaskan prinsip kewajaran, kinerja, serta kesesuaian dengan kondisi industri. Untuk memastikan tercapainya kesetaraan internal dan daya saing eksternal, Perseroan secara berkala memantau keterkaitan antara tingkat kompensasi manajemen puncak dan kompensasi karyawan. Pemantauan ini merupakan bagian dari upaya menjaga struktur remunerasi yang proporsional, transparan, dan mampu mendukung motivasi serta kinerja pegawai.

The Company applies a compensation policy based on the principles of fairness, performance, and alignment with industry conditions. To ensure the achievement of internal equity and external competitiveness, the Company periodically monitors the relationship between compensation level of top management and employee compensation. This monitoring is an effort to maintain proportional, transparent remuneration structure, and capable of supporting employee motivation and performance.

Pada tahun 2025, rasio kompensasi pekerja pada level terendah terhadap median kompensasi Perseroan sebesar 35%. Nilai ini mencerminkan struktur remunerasi Perseroan yang mempertimbangkan diferensiasi peran berdasarkan kompleksitas pekerjaan, tingkat tanggung jawab, serta kontribusi terhadap kinerja Perseroan, khususnya pada level manajerial dan spesialis. Perseroan memastikan bahwa seluruh kebijakan remunerasi telah disusun secara terstruktur melalui kerangka *job grading* dan mengacu pada prinsip keadilan internal serta daya saing eksternal melalui *benchmarking* dengan industri. [GRI 2-21]

Keberagaman Komposisi Dewan Komisaris dan Direksi [ACGS-(B) D.1.2] [ESG G-01]

Perseroan memandang keberagaman komposisi Dewan Komisaris dan Direksi sebagai elemen penting dalam memperkuat efektivitas pengawasan dan pengelolaan perusahaan. Keberagaman tidak hanya menggambarkan latar belakang pendidikan dan pengalaman profesional, tetapi juga mencakup keahlian, kompetensi, usia, dan perspektif yang berbeda. Kombinasi keragaman ini memungkinkan setiap organ perusahaan memberikan pandangan yang lebih luas, pengambilan keputusan yang lebih objektif, serta strategi yang lebih relevan dengan dinamika industri.

Di samping itu, Perseroan secara aktif mendorong peningkatan keterwakilan wanita dalam penunjukan anggota Dewan Komisaris dan Direksi di masa mendatang sebagai bagian dari komitmen terhadap keberagaman dan kesetaraan. Pertimbangan ini menjadi bagian dari proses nominasi untuk memastikan komposisi kepemimpinan yang lebih inklusif dan berimbang. Adapun informasi terkait aspek keberagaman Dewan Komisaris dan Direksi telah diungkapkan pada profil masing-masing anggota dalam Laporan Terintegrasi ini.

Pengelolaan Benturan Kepentingan Dewan Komisaris dan Direksi [GRI 2-15] [ACGS-A.8.2] [ESG G-09]

Perseroan telah menetapkan Kebijakan Benturan Kepentingan dalam Kode Etik sebagai pedoman untuk menjaga integritas proses pengawasan dan pengurusan. Kebijakan ini menegaskan bahwa seluruh karyawan, termasuk Dewan Komisaris dan Direksi, wajib menghindari setiap bentuk benturan kepentingan antara kepentingan pribadi dan kepentingan Perseroan, serta dilarang menggunakan fasilitas, aset, maupun nama Perseroan untuk kepentingan pribadi, keluarga, atau pihak tertentu, baik secara langsung maupun tidak langsung, termasuk keterlibatan dalam kegiatan usaha lain tanpa sepengetahuan Perseroan. Selain itu, Dewan Komisaris dan Direksi diwajibkan untuk memperhatikan hal-hal berikut.

1. Menghindari adanya benturan kepentingan di dalam melaksanakan tugasnya. Dewan Komisaris dan Direksi tidak

In 2025, the ratio of compensation for the lowest-level employees to the Company's median compensation was 35%. This figure reflects the Company's remuneration structure, which takes into account role differentiation based on job complexity, level of responsibility, and contribution to the Company's performance, particularly at the managerial and specialist levels. The Company ensures that all remuneration policies are structured through a job grading framework and are aligned with the principles of internal equity and external competitiveness through industry benchmarking. [GRI 2-21]

Composition Diversity of the Board of Commissioners and Board of Directors [ACGS-(B) D.1.2] [ESG G-01]

The Company considers composition diversity of the Board of Commissioners and Board of Directors as an important element in strengthening effectiveness of supervision and management of the company. Diversity not only in terms of educational background and professional experience, but also in different skills, competencies, ages, and perspectives. This combination of diversity enables every corporate organ to provide broader insights, more objective decision-making, and more relevant strategies to industry dynamic.

In addition, the Company actively encourages greater female representation in future appointments to the Board of Commissioners and Board of Directors as part of its commitment to diversity and equality. This consideration forms part of the nomination process to ensure a more inclusive and balanced leadership composition. Information regarding the diversity aspects of the Board of Commissioners and Board of Directors has been disclosed in the profile of each member in this Integrated Report.

Management of Conflict of Interest for the Board of Commissioners and the Board of Directors [GRI 2-15] [ACGS-A.8.2] [ESG G-09]

The Company has established a Policy on Conflict of Interest within its Code of Conduct as a guideline to maintain the integrity of supervisory and management processes. This policy stipulates that all employees, including members of the Board of Commissioners and Board of Directors, are required to avoid any form of conflict of interest between personal interests and Company's interests, as well as prohibited from using the Company's facilities, assets, or name for personal, family, or any particular third-party, directly or indirectly, including involvement in other business activities without the Company's knowledge. Further, the Board of Commissioners and Board of Directors are required to consider the following.

1. Avoid conflict of interest while carrying out their duties. Members of the Board of Commissioners and Board of

akan memanfaatkan jabatan untuk kepentingan pribadi atau untuk kepentingan orang atau pihak lain yang terkait.
2. Menghindari setiap aktivitas yang dapat memengaruhi independensi Dewan Komisaris dan Direksi dalam tugas pengawasan Perseroan.
3. Mengisi Daftar Khusus yang berisikan kepemilikan saham Dewan Komisaris dan Direksi dan/atau keluarganya pada perusahaan lain.
4. Apabila terjadi benturan kepentingan, maka harus diungkapkan, dan Dewan Komisaris maupun Direksi yang bersangkutan tidak boleh melibatkan diri dalam proses pengambilan keputusan Perseroan.
5. Membuat pernyataan mengenai benturan kepentingan terhadap hal-hal yang termaktub dalam Rencana Kerja dan Anggaran Perseroan.

Directors will not use their positions for personal interests or for the interests of any other individual or other party.
2. Avoid any activity that may impair the independence of the Board of Commissioners and Board of Directors in Company supervisory duty.
3. Fill out a Special Registry of share ownership of the Board of Commissioners and Board of Directors and/or their families in other companies.
4. If there is a conflict of interest, it should be disclosed, and the concerned Board of Commissioners or Board of Directors shall not be involved in the Company's decision making process.
5. Submit a statement on conflict of interest to matters stipulated in the Company's Work Plans and Budget.

Hubungan Afiliasi

Dalam rangka menjamin transparansi dan akuntabilitas, Perseroan memaparkan hubungan afiliasi antara Dewan Komisaris, Direksi, dan Pemegang Saham Utama sebagai berikut.

Affiliations

To guarantee transparency and accountability, the Company discloses affiliations between the Board of Commissioners, Board of Directors, and Majority Shareholders as follows.

Nama Name	Hubungan Keuangan dengan: Financial Relationships with:			Hubungan Keluarga dengan: Familial Relationships with:		
	Dewan Komisaris Board of Commissioners	Direksi Board of Directors	Pemegang Saham Utama Majority Shareholders	Dewan Komisaris Board of Commissioners	Direksi Board of Directors	Pemegang Saham Utama Majority Shareholders
Dewan Komisaris Board of Commissioners						
Stanley Ch. Budihardja	✗	✗	✗	✗	✗	✗
Lukas Setia Atmaja, M.Sc.	✗	✗	✗	✗	✗	✗
Direksi Board of Directors						
Krestijanto Pandji	✗	✗	✗	✗	✗	✓
Edbert Orotodan	✗	✗	✗	✗	✗	✗
Wimala Widjaja	✗	✗	✗	✗	✗	✗

Komite Audit [ACGS-D.2.18]
Audit Committee

Komite Audit merupakan organ pendukung Dewan Komisaris yang dibentuk untuk membantu pelaksanaan fungsi pengawasan. Komite Audit bertugas menelaah Laporan Keuangan, mengevaluasi efektivitas sistem pengendalian internal, memantau pelaksanaan audit internal dan audit eksternal, serta menilai tingkat kepatuhan Perseroan terhadap ketentuan peraturan perundang-undangan yang berlaku.

The Audit Committee is a supporting organ of the Board of Commissioners, established to assist in supervisory function. The Audit Committee is tasked with reviewing Financial Statements, evaluating the effectiveness of internal control system, monitoring implementation of internal and external audit, and assess the compliance level of the Company with the applicable provisions of the laws and regulations.

Pedoman Kerja [ACGS-D.2.21]

Komite Audit menjalankan peran, tugas, dan tanggung jawabnya berdasarkan Piagam Komite Audit PT Medela Potentia Tbk yang disahkan oleh Dewan Komisaris pada tanggal 28 November 2024. Piagam tersebut disusun dan diselaraskan dengan Peraturan OJK No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit, sehingga pelaksanaan tugas Komite Audit dilakukan sesuai dengan ketentuan dan prinsip tata kelola perusahaan yang berlaku. Piagam Komite Audit telah dipublikasikan melalui situs web resmi Perseroan pada laman Tata Kelola Perusahaan.

Work Guidelines [ACGS-D.2.21]

The Audit Committee performs its role, duties, and responsibilities based on Audit Committee's Charter of PT Medela Potentia Tbk, ratified by the Board of Commissioners on November 28th, 2024. This charter is prepared and aligned with the FSA Regulation No. 55/POJK.04/2015 on the Establishment and Work Guidelines of the Audit Committee, enabling the Audit Committee to perform its duties according to the applicable provisions and principles of corporate governance. The Audit Committee's Charter has been published via Company's official website under Corporate Governance.

Masa Jabatan

Sesuai dengan ketentuan yang diatur dalam Piagam Komite Audit, masa jabatan anggota Komite Audit tidak boleh lebih lama dari masa jabatan Dewan Komisaris dan dapat dipilih kembali hanya untuk 1 periode berikutnya. Anggota Komite Audit yang telah menjabat selama 2 periode tidak dapat dipilih kembali. Dewan Komisaris juga memiliki wewenang untuk memberhentikan Komite Audit sewaktu-waktu dengan alasan yang jelas dan dapat dipertanggungjawabkan.

Term of Office

In line with the provisions stipulated in the Audit Committee's Charter, the term of office of Audit Committee members shall not exceed the term of office of Board of Commissioners and can be reappointed only for 1 subsequent period. Member of the Audit Committee serving for 2 period cannot be reappointed. The Board of Commissioners also has the authority to dismiss the Audit Committee at any time with clear and accountable reasons.

Komposisi [ACGS-D.2.19]

Pada tahun 2025, Komite Audit terdiri dari 3 orang anggota, yang terdiri atas 1 orang Ketua yang berasal dari Komisaris Independen serta 2 orang anggota independen, dengan salah satu di antaranya memiliki keahlian di bidang akuntansi dan/atau keuangan. [ACGS-D.2.22]

Composition [ACGS-D.2.19]

In 2025, the Audit Committee consists of 3 members, namely 1 Independent Commissioner serving as the Chairman, and 2 independent members, one of which having the expertise in accounting and/or finance. [ACGS-D.2.22]

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Periode Jabatan Term of Period	Masa Jabatan Term of Office	Rangkap Jabatan Concurrent Positions
Lukas Setia Atmaja, M.Sc.	Ketua Chairman	Keputusan Tertulis Dewan Komisaris sebagai Pengganti Rapat Dewan Komisaris tanggal 28 November 2024. Written Resolution of the Board of Commissioners in Lieu of a Board of Commissioners Meeting dated November 28th, 2024.	Periode pertama First period	2024-2027	Komisaris Independen Independent Commissioner [ACGS-D.2.20]
Nita Skolastika Ruslim	Anggota Member		Periode pertama First period	2024-2027	Pihak Independen Independent Party
A.I.T. Prasetyantoko	Anggota Member		Periode pertama First period	2024-2027	Pihak Independen Independent Party

Profil Komite Audit
Audit Committee Profile



Lukas Setia Atmaja, M.Sc.

Ketua
Chairman

Periode dan Dasar Hukum Pengangkatan
Period and Legal Basis of Appointment

Keputusan Tertulis Dewan Komisaris sebagai Pengganti Rapat Dewan Komisaris tanggal 28 November 2024 dengan masa tugas tidak lebih lama dari masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar.

Written Resolution of the Board of Commissioners in Lieu of a Board of Commissioners Meeting dated November 28th, 2024 with a term of office not exceeding the term of office of the Board of Commissioners as stipulated in the Articles of Association.

Profil beliau telah diungkapkan pada Bab Profil Perusahaan, sub-bab Profil Dewan Komisaris di dalam Laporan Terintegrasi ini.

His profile is available under the Company Profile Chapter, sub-chapter Board of Commissioners' Profile in this Integrated Report.



Nita Skolastika Ruslim

Anggota
Member

Kewarganegaraan Nationality	: Indonesia : Indonesian
Usia Age	: 57 Tahun : 57 Years Old
Domisili Domicile	: Jakarta : Jakarta

Periode dan Dasar Hukum Pengangkatan
Period and Legal Basis of Appointment

Keputusan Tertulis Dewan Komisaris sebagai Pengganti Rapat Dewan Komisaris tanggal 28 November 2024 dengan masa tugas tidak lebih lama dari masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar.

Written Resolution of the Board of Commissioners in Lieu of a Board of Commissioners Meeting dated November 28th, 2024 with a term of office not exceeding the term of office of the Board of Commissioners as stipulated in the Articles of Association.

Riwayat Pendidikan
Educational Background

- Sarjana Akuntansi, Universitas Trisakti (1991).
- *Certified Public Accountant* Indonesia.

- Bachelor of Accounting from Trisakti University (1991).
- Certified Public Accountant, Indonesia.

Riwayat Jabatan
Previous Position

Partner PricewaterhouseCoopers (1991-2020).
Partner at PricewaterhouseCoopers (1991-2020).

Rangkap Jabatan
Concurrent Positions

- Anggota Komite Audit PT XL Axiata Tbk (sejak 1 April 2021).
- Anggota Komite Lembaga Pengelola Investasi (sejak 1 Mei 2021).
- Anggota Komite PT Bank Jago Tbk (sejak 6 Mei 2021).
- Anggota Komite PT Unilever Indonesia Tbk (sejak 1 Desember 2021).

- Audit Committee Member of PT XL Axiata Tbk (since April 1st, 2021).
- Committee Member of Indonesia Investment Authority (since May 1st, 2021).
- Committee Member of PT Bank Jago Tbk (since May 6th, 2021).
- Committee Member of PT Unilever Indonesia Tbk (since December 1st, 2021).

Hubungan Afiliasi
Affiliations

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan Pemegang Saham Utama dan/atau Pengendali.

Has no affiliations with members of the Board of Commissioners, Board of Directors, and Majority and/or Controlling Shareholders.



A.I.T. Prasetyantoko

Anggota
Member

Kewarganegaraan Nationality	: Indonesia : Indonesian
Usia Age	: 52 Tahun : 52 Years Old
Domisili Domicile	: Jakarta : Jakarta

Periode dan Dasar Hukum Pengangkatan
Period and Legal Basis of Appointment

Keputusan Tertulis Dewan Komisaris sebagai Pengganti Rapat Dewan Komisaris tanggal 28 November 2024 dengan masa tugas tidak lebih lama dari masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar.

Written Resolution of the Board of Commissioners in Lieu of a Board of Commissioners Meeting dated November 28th, 2024 with a term of office not exceeding the term of office of the Board of Commissioners as stipulated in the Articles of Association.

Riwayat Pendidikan
Educational Background

- Sarjana Ekonomi, Universitas Gadjah Mada, Yogyakarta (1997).
- *Master of Science*, University of Lille, Perancis (2002).
- Ph.D bidang Ekonomi, Ecole Normale Superieure de Lyon, Perancis (2008).

- Bachelor of Economics from Gadjah Mada University, Yogyakarta (1997).
- Master of Science, University of Lille, France (2002).
- Ph.D in Economics from Ecole Normale Superieure de Lyon, France (2008).

Riwayat Jabatan
Previous Position

- *Chief Economist* PT Bank Tabungan Negara (Persero) Tbk (2013-2015).
- Pendidik di Universitas Katolik Indonesia Atma Jaya (2015-2023).

- Chief Economist of PT Bank Tabungan Negara (Persero) Tbk (2013-2015).
- Lecturer at Atma Jaya Catholic University, Indonesia (2015-2023).

Rangkap Jabatan
Concurrent Positions

- Rektor Universitas Atma Jaya (sejak 2015).
- Komisaris Independen PT Prudential Life Assurance (sejak Februari 2024).

- Rector of Atma Jaya University (since 2015).
- Independent Commissioner of PT Prudential Life Assurance (since February 2024).

Hubungan Afiliasi
Affiliations

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan Pemegang Saham Utama dan/atau Pengendali.

Has no affiliations with members of the Board of Commissioners, Board of Directors, and Majority and/or Controlling Shareholders.

Independensi

Perseroan memastikan bahwa seluruh anggota Komite Audit melaksanakan tugas dan tanggung jawabnya secara independen dan objektif dalam menjalankan fungsi pengawasan. Penerapan prinsip tersebut tercermin dari pemenuhan aspek-aspek independensi sebagai berikut.

Independence

The Company ensures that all members of the Audit Committee conducted their duties and responsibilities independently and objectively in performing the supervisory function. The implementation of the principles is evident from the fulfillment of independence aspects as follows.

Aspek Independensi Independence Aspect	Lukas Setia Atmaja, M.Sc.	Nita Skolastika Ruslim	A.I.T. Prasetyantoko
Tidak memiliki hubungan keuangan dengan Dewan Komisaris dan Direksi. Has no financial relationships with the Board of Commissioners and Board of Directors.	✓	✓	✓
Tidak memiliki hubungan kepengurusan dengan Pemegang Saham, Entitas Anak, maupun perusahaan afiliasi. Has no managerial relationships with the Shareholders, Subsidiaries, or affiliated companies.	✓	✓	✓
Tidak memiliki hubungan kepemilikan saham di Perseroan. Has no share ownership relations in the Company.	✓	✓	✓
Tidak memiliki hubungan keluarga dengan Dewan Komisaris, Direksi, dan/atau sesama anggota Komite Audit. Has no familial relationships with the Board of Commissioners, Board of Directors, and/or fellow members of the Audit Committee.	✓	✓	✓

Tugas dan Tanggung Jawab

Komite Audit menjalankan tugas dan tanggung jawab yang diuraikan sebagai berikut.

1. Melakukan penelaahan atas informasi keuangan, yang akan dikeluarkan Perseroan kepada publik dan/atau pihak otoritas, antara lain Laporan Keuangan, proyeksi, dan laporan lainnya terkait dengan informasi keuangan Perseroan.
2. Melakukan penelaahan atas ketaatan Perseroan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan usaha Perseroan.
3. Memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan akuntan atas jasa yang diberikan.
4. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan akuntan yang didasarkan pada independensi, ruang lingkup penugasan, dan imbalan jasa. [ACGS-D.2.24]
5. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan auditor internal.
6. Melakukan penelaahan terhadap aktivitas pelaksanaan manajemen risiko yang dilakukan oleh Direksi, jika Perseroan tidak memiliki fungsi pemantauan risiko di bawah Dewan Komisaris.
7. Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan.
8. Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan Perseroan.
9. Menjaga kerahasiaan dokumen, data, dan Informasi Perseroan.

Duties and Responsibilities

The Audit Committee carries out the duties and responsibilities as outlined below.

1. Review the financial information to be disclosed by the Company to the public and/or authorities, including Financial Statements, projections, and other reports related to the Company's financial information.
2. Review the Company's compliance with laws and regulations related to its business activities.
3. Provide an independent opinion in the event of a disagreement between management and the accountant regarding the services rendered.
4. Provide recommendations to the Board of Commissioners regarding the appointment of an accountant, based on independence, scope of engagement, and service fees. [ACGS-D.2.24]
5. Review the implementation of audits by internal auditor and monitor the follow-up actions taken by the Board of Directors on the internal auditor findings.
6. Review the risk management activities carried out by the Board of Directors if the Company does not have a risk monitoring function under the Board of Commissioners.
7. Review complaints related to the Company's accounting and financial reporting processes.
8. Review and advise the Board of Commissioners on potential conflict of interest involving the Company.
9. Safeguard the confidentiality of Company's documents, data, and information.

Wewenang

Komite Audit memiliki wewenang sebagaimana diatur dalam Piagam Komite Audit. Sepanjang tahun 2025, Komite Audit telah menjalankan wewenang tersebut secara efektif, yang mencakup hal-hal berikut.

1. Mengakses dokumen, data, dan informasi Perseroan tentang karyawan, dana, aset, dan sumber daya Perseroan yang diperlukan.
2. Melakukan komunikasi langsung dengan karyawan, termasuk Direksi dan pihak yang menjalankan fungsi audit internal, manajemen risiko, dan akuntan terkait tugas dan tanggung jawab Komite Audit.
3. Melibatkan pihak independen di luar anggota Komite Audit untuk membantu pelaksanaan tugasnya (jika diperlukan).
4. Melakukan kewenangan lain yang diberikan oleh Dewan Komisaris.

Authorities

The Audit Committee has authorities as stipulated in the Audit Committee Charter. Throughout 2025, the Audit Committee has executed the authorities effectively, involving the following.

1. Accessing Company's document, data, and information regarding employees, fund, assets, and required Company resources.
2. Conducting direct communication with employees, including Board of Directors and parties performing internal audit function, risk management, and accounting, related to Audit Committee's duties and responsibilities.
3. Engaging independent party outside the Audit Committee member to assist with the implementation of its duties (if necessary).
4. Conducting other authorities granted by the Board of Commissioners.

Rapat [ACGS-D.2.23]

Sesuai dengan ketentuan dalam Piagam Komite Audit, Komite Audit menyelenggarakan rapat secara berkala paling kurang 1 kali dalam 3 bulan. Pada tahun 2025, Komite Audit telah menyelenggarakan 3 kali rapat, dengan tingkat kehadiran sebagai berikut.

Meetings [ACGS-D.2.23]

As stipulated in the Audit Committee's Charter, the Audit Committee hold meetings regularly at least once every 3 months. In 2025, the Audit Committee has held 3 meetings, with the level of attendance as presented below.

Nama Name	Jabatan Position	Total Rapat Number of Meeting	Total Kehadiran Total Attendance	Tingkat Kehadiran Attendance Level (%)
Lukas Setia Atmaja, M.Sc.	Ketua Chairman	3	3	100,00
Nita Skolastika Ruslim	Anggota Member	3	3	100,00
A.I.T. Prasetyantoko	Anggota Member	3	3	100,00
Rata-Rata Kehadiran Rapat (%) Average Meeting Attendance (%)				100,00

Agenda Rapat
Meeting Agenda

Tanggal Date	Agenda Rapat Meeting Agenda	
28 April 2025 April 28th, 2025	Penelaahan Laporan Keuangan Audit per 31 Desember 2024.	Review of Financial Audit Report as of December 31st, 2024.
18 Juli 2025 July 18th, 2025	Laporan Keuangan per 30 Juni 2025.	Financial Statements as of June 30th, 2025.
8 Desember 2025 December 8th, 2025	*Business Estimate* 2025, *Budget Plan* 2026, dan *Update* Internal Audit.	2025 Business Estimate, 2026 Budget Plan, and Internal Audit Update.

Pengembangan Kompetensi

Perseroan memberikan kesempatan bagi seluruh anggota Komite Audit untuk mengikuti berbagai kegiatan pengembangan kompetensi, baik melalui pelatihan, seminar, *workshop*, maupun

Competency Development

The Company provides opportunity for all members of the Audit Committee to participate in various competency development activities, either through training, seminars, workshops, or any

program lain yang relevan. Kegiatan ini membantu Komite Audit memperkuat pemahaman atas pelaporan keuangan, pengendalian internal, audit, dan kepatuhan. Sepanjang tahun 2025, anggota Komite Audit telah mengikuti berbagai program pengembangan kompetensi dengan rincian sebagai berikut.

other relevant program. It will help the Audit Committee to strengthen the understanding of financial reporting, internal control, audit, and compliance. Throughout 2025, members of the Audit Committee have participated in various competency development programs as detailed below.

Nama Name	Jabatan Position	Topik Pelatihan Training Topic	Tanggal Pelatihan Training Date	Penyelenggara Organizer
Nita Skolastika Ruslim	Anggota Member	Standar Audit (SA) 315 (Revisi): Pengidentifikasian dan Penilaian Risiko Kesalahan Penyajian Material Audit Standard (SA) 315 (Revised): Identifying and Assessing the Risks of Material Misstatement	28 Mei 2025 May 28th, 2025	Institut Akuntan Publik Indonesia (IAPI) Indonesian Institute of Certified Public Accountants (IICPA)
Nita Skolastika Ruslim	Anggota Member	*Update* PSAK Terkini dalam Penyusunan Laporan Keuangan Latest PSAK Updates in the Preparation of Financial Statements	11 Juni 2025 June 11th, 2025	IAPI
		Penerapan Standar Akuntansi Keuangan (SAK) Entitas Privat dalam Penyusunan Laporan Keuangan Perusahaan Implementation of Financial Accounting Standards (SAK) for Private Entities in the Preparation of the Company's Financial Statements	2 Juli 2025 July 2nd, 2025	IAPI
		Mendalami Perubahan Iklim dan Pasar Karbon: Regulasi, Insentif, dan Strategi Pajak Karbon di Indonesia Understanding Climate Change and the Carbon Market: Regulations, Incentives, and Carbon Tax Strategies in Indonesia	9 Juli 2025 July 9th, 2025	IAPI
		Implementasi Pernyataan Standar Akuntansi Keuangan (PSAK) 115 dan 116: Tantangan Penerapan dan Implikasi ke Laporan Keuangan Implementation of Statement of Financial Accounting Standards (PSAK) 115 and 116: Challenges in Application and Implications for Financial Statements	4 Agustus 2025 August 4th, 2025	IAPI
A.I.T. Prasetyantoko	Anggota Member	Audit Committee Practices	23 Juni 2025 June 23th, 2025	Ikatan Komite Audit Indonesia Indonesian Audit Committee Association

Pelaksanaan Tugas

Selama tahun 2025, Komite Audit telah melaksanakan tugas dan tanggung jawabnya sesuai dengan ketentuan yang berlaku, dengan rincian sebagai berikut.

1. Menelaah informasi keuangan yang disampaikan Perseroan kepada publik dan/atau otoritas, termasuk Laporan Keuangan Perseroan secara triwulanan serta Laporan Keuangan untuk periode yang berakhir pada 31 Desember 2025, serta informasi keuangan lainnya yang relevan.
2. Menelaah tingkat kepatuhan Perseroan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan usaha Perseroan.
3. Memberikan pendapat independen apabila terdapat perbedaan pendapat antara manajemen dan Akuntan Publik terkait jasa audit yang diberikan. Selama tahun 2025, tidak terdapat perbedaan pendapat tersebut.
4. Memberikan rekomendasi kepada Dewan Komisaris terkait penunjukan kantor akuntan publik untuk tahun buku yang berakhir pada 31 Desember 2025 dengan mempertimbangkan aspek independensi, ruang lingkup penugasan, dan imbalan jasa.

Implementation of Duties

Throughout 2025, the Audit Committee has conducted its duties and responsibilities in accordance with applicable provisions, as detailed below.

1. Reviewed financial information disclosed by the Company to the public and/or authorities, including the Company's quarterly Financial Statements and the Financial Statements for the period ended December 31st, 2025, as well as other relevant financial information.
2. Reviewed the Company's level of compliance with laws and regulations related to its business activities.
3. Provide an independent opinion in the event of a disagreement between management and Public Accountant regarding the services rendered. Throughout 2025, there was no disagreement.
4. Provide recommendations to the Board of Commissioners regarding the appointment of public accounting firm for the financial year ended on December 31st, 2025, by considering the independence, scope of engagement, and service fees aspects.

5. Menelaah pelaksanaan pemeriksaan yang dilakukan oleh Unit Audit Internal serta memantau tindak lanjut atas temuan audit oleh Direksi.
6. Melakukan penelaahan atas pelaksanaan manajemen risiko yang dilakukan oleh Direksi, khususnya dalam hal Perseroan tidak memiliki fungsi pemantauan risiko di bawah Dewan Komisaris.
7. Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan. Selama tahun 2025, tidak terdapat pengaduan yang berkaitan dengan proses tersebut.
8. Menelaah potensi hubungan afiliasi dan memberikan saran kepada Dewan Komisaris apabila terdapat indikasi benturan kepentingan. Sepanjang tahun 2025, tidak ditemukan potensi benturan kepentingan dalam pelaksanaan fungsi pengawasan.
9. Menjaga kerahasiaan dokumen, data, dan informasi Perseroan selama pelaksanaan tugas Komite Audit.

5. Review the audit implementation conducted by Internal Audit Unit and monitor the follow-up actions taken by the Board of Directors on the audit findings.
6. Review the risk management activities carried out by the Board of Directors, particularly if the Company does not have a risk monitoring function under the Board of Commissioners.
7. Review complaints related to the Company's accounting and financial reporting processes. Throughout 2025, there was no complaint related to the process.
8. Review potential affiliations and advise the Board of Commissioners on indication of potential conflict. Throughout 2025, there was no potential conflict of interest found in the implementation of supervisory function.
9. Safeguard the confidentiality of Company's documents, data, and information throughout the implementation of Audit Committee duties.

Fungsi Nominasi dan Remunerasi [ACGS-D.2.8, D.2.13]

Nomination and Remuneration Functions

Hingga Desember 2025, Perseroan belum membentuk Komite Nominasi dan Remunerasi. Dengan mempertimbangkan skala usaha Perseroan, fungsi nominasi dan remunerasi dijalankan langsung oleh Dewan Komisaris guna memastikan keselarasan dengan strategi jangka panjang Perseroan. Ketentuan tersebut dituangkan dalam Surat Pernyataan Fungsi Nominasi dan Remunerasi yang ditandatangani oleh Direksi pada tanggal 28 November 2024. Pelaksanaan fungsi nominasi dan remunerasi tersebut dilakukan sesuai dengan ketentuan Peraturan OJK No. 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik.

Until December 2025, the Company has not established a Nomination and Remuneration Committee. Given the scale of the Company's business, the nomination and remuneration functions are carried out directly by the Board of Commissioners to ensure alignment with the Company's long-term strategy. This is set forth in Statement Letter on Nomination and Remuneration Functions, signed by Board of Directors on November 28th, 2024. The implementation of the nomination and remuneration functions are done in line with provisions of FSA Regulation No. 34/POJK.04/2014 on Nomination and Remuneration Committee of Issuers or Public Companies.

Tugas dan Tanggung Jawab

Fungsi Nominasi

1. Menyusun komposisi dan proses nominasi anggota Dewan Komisaris dan/atau anggota Direksi.
2. Menyusun kebijakan dan kriteria yang dibutuhkan dalam proses nominasi calon anggota Dewan Komisaris dan/atau anggota Direksi.
3. Membantu pelaksanaan evaluasi atas kinerja anggota Dewan Komisaris dan/atau anggota Direksi.
4. Menyusun program pengembangan kemampuan anggota Dewan Komisaris dan/atau Direksi.
5. Menelaah dan mengusulkan calon yang memenuhi syarat sebagai anggota Dewan Komisaris dan/atau anggota Direksi untuk disampaikan kepada RUPS.

Duties and Responsibilities

Nomination Function

1. Preparing the composition and nomination process of members of the Board of Commissioners and/or Board of Directors.
2. Preparing the policies and criteria required in the nomination process of candidate members of the Board of Commissioners and/or Board of Directors.
3. Assisting in the implementation of performance evaluation of members of the Board of Commissioners and/or Board of Directors.
4. Preparing competency development program of members of the Board of Commissioners and/or Board of Directors.
5. Reviewing and proposing qualified candidates as members of the Board of Commissioners and/or Board of Directors to be submitted to the GMS.

Fungsi Remunerasi

1. Menyusun struktur remunerasi bagi anggota Dewan Komisaris dan/atau anggota Direksi.
2. Menyusun kebijakan atas remunerasi bagi anggota Dewan Komisaris dan/atau anggota Direksi.
3. Menyusun besaran atas remunerasi bagi anggota Dewan Komisaris dan/atau anggota Direksi untuk disampaikan kepada RUPS.

Kebijakan Suksesi Direksi dan Manajemen Kunci [ACGS-D.5.3]

Perseroan senantiasa menjaga keberlanjutan kepemimpinan dengan merancang langkah-langkah yang mendukung proses suksesi Direksi dan manajemen kunci. Hingga Desember 2025, Perseroan belum memiliki kebijakan suksesi Direksi dan manajemen kunci yang terstruktur. Namun demikian, proses suksesi tetap dilakukan melalui mekanisme RUPS berdasarkan rekomendasi Dewan Komisaris, dengan mempertimbangkan kebutuhan organisasi, kompetensi, serta pengalaman calon yang diusulkan. Pengangkatan Direksi dan manajemen kunci selanjutnya ditetapkan melalui RUPS sesuai dengan ketentuan yang berlaku. Ke depan, Perseroan berkomitmen untuk menyusun dan menerapkan kebijakan suksesi yang lebih komprehensif guna memastikan kesinambungan kepemimpinan yang terarah.

Rapat [ACGS-D.2.12, D.2.17]

Pada tahun 2025, rapat Dewan Komisaris yang membahas terkait Fungsi Nominasi dan Remunerasi diselenggarakan pada tanggal 8 Desember 2025.

Pelaksanaan Tugas

Selama tahun 2025, Dewan Komisaris selaku pelaksana Fungsi Nominasi dan Remunerasi telah melaksanakan tugas dan tanggung jawabnya, termasuk menetapkan besaran remunerasi bagi anggota Dewan Komisaris dan Direksi berdasarkan kuasa yang diberikan melalui RUPS.

Remuneration Function

1. Preparing remuneration structure for members of the Board of Commissioners and/or Board of Directors.
2. Preparing remuneration policy for members of the Board of Commissioners and/or Board of Directors.
3. Preparing remuneration amount for members of the Board of Commissioners and/or Board of Directors to be submitted to the GMS.

Succession Policy for the Board of Directors and Key Management [ACGS-D.5.3]

The Company constantly maintaining leadership continuation by designing measures supporting the succession process for the Board of Directors and key management. As of December 2025, the Company has not established structured succession policy for the Board of Directors and key management. Nevertheless, the succession process is conducted through GMS mechanism based on Board of Commissioners' recommendation, and considering the organizational needs, competency, and experience of the proposed candidate. The appointment of Board of Directors and key management is subsequently determined through GMS in line with applicable provisions. Going forward, the Company is committed to prepare and implement a more comprehensive succession policy to ensure better oriented and continuous leadership.

Meetings [ACGS-D.2.12, D.2.17]

In 2025, the Board of Commissioners' meeting discussing the Nomination and Remuneration Functions was held on December 8th, 2025.

Implementation of Duties

Throughout 2025, the Board of Commissioners as executor of Nomination and Remuneration Functions has conducted its duties and responsibilities, including determined the remuneration amount for members of the Board of Commissioners and Board of Directors based on the authority granted through the GMS.

Sekretaris Perusahaan
Corporate Secretary

Sekretaris Perusahaan berperan sebagai penghubung antara Perseroan dengan Pemegang Saham, regulator, dan pemangku kepentingan lainnya. Fungsi ini juga bertanggung jawab untuk memastikan penyampaian laporan kepada regulator serta pemenuhan ketentuan kepatuhan Perseroan.

Corporate Secretary serves as a liaison between the Company and Shareholders, regulators, and other stakeholders. This function is also responsible to ensure submission of report to the regulator, as well as fulfilment of the Company's regulatory compliance.

Pedoman Kerja

Tugas dan tanggung jawab Sekretaris Perusahaan mengacu pada Peraturan OJK No. 35/POJK.04/2014 tentang Sekretaris Perusahaan Emiten atau Perusahaan Publik.

Work Guidelines

The duties and responsibilities of Corporate Secretary refers to FSA Regulation No. 35/POJK.04/2014 on Corporate Secretary of Issuers or Public Companies.

Profil Sekretaris Perusahaan

Selama tahun 2025, tidak terdapat perubahan dalam komposisi Sekretaris Perusahaan, yang dijabat oleh Bapak Wimala Widjaja, sekaligus merangkap sebagai Direktur Perseroan. Penunjukan beliau ditetapkan melalui Keputusan Tertulis Direksi sebagai Pengganti Rapat Direksi pada tanggal 28 November 2024. Profil lengkap beliau telah disampaikan dalam Bab Profil Perusahaan sub-bab Profil Direksi pada Laporan Terintegrasi ini.

Corporate Secretary Profile

Throughout 2025, there was no change in the composition of Corporate Secretary, served by Mr. Wimala Widjaja, concurrently the Director of the Company. His appointment was based on Written Resolution of the Board of Directors in Lieu of a Board of Directors Meeting dated November 28th, 2024. His complete profile is available under the Company Profile Chapter, sub-chapter Board of Directors' Profile in this Integrated Report.

Tugas dan Tanggung Jawab

Sekretaris Perusahaan menjalankan tugas dan tanggung jawab sebagai berikut.

1. Mengikuti perkembangan pasar modal khususnya peraturan-peraturan yang berlaku di bidang pasar modal.
2. Memberikan masukan kepada Direksi dan Dewan Komisaris Perseroan untuk mematuhi ketentuan peraturan perundang-undangan di bidang pasar modal.
3. Membantu Direksi dan Dewan Komisaris dalam pelaksanaan tata kelola perusahaan yang meliputi:
   a. Keterbukaan informasi kepada masyarakat, termasuk ketersediaan informasi pada situs web Perseroan;
   b. Penyampaian laporan kepada OJK tepat waktu;
   c. Penyelenggaraan dan dokumentasi RUPS; serta
   d. Penyelenggaraan dan dokumentasi rapat Direksi dan/atau Dewan Komisaris.
4. Bertindak sebagai penghubung atau *contact person* antara Perseroan dengan Pemegang Saham, OJK, dan pemangku kepentingan lainnya.

Duties and Responsibilities

The Corporate Secretary is carrying out the following duties and responsibilities.

1. Following the capital market developments, particularly prevailing regulations in the capital market sector.
2. Providing advice to the Board of Directors and Board of Commissioners to ensure compliance with capital market laws and regulations.
3. Assisting Board of Directors and Board of Commissioners in implementing corporate governance, which includes:
   a. Information disclosure to the public, including availability of information on the Company's website;
   b. Timely submission of reports to the FSA;
   c. Organization and documentation of GMS; and
   d. Organization and documentation of Board of Directors and/or Board of Commissioners' meetings.
4. Acting as the liaison or contact person between the Company with Shareholders, FSA, and other stakeholders.

Pengembangan Kompetensi [ACGS-D.3.8]

Sekretaris Perusahaan mengikuti berbagai kegiatan pengembangan kompetensi secara berkala guna mendukung peningkatan kapasitas dan efektivitas pelaksanaan tugas dan tanggung jawabnya. Kegiatan pengembangan kompetensi tersebut meliputi pelatihan, seminar, *workshop*, maupun program lainnya yang diselenggarakan secara internal, eksternal, serta melalui pembelajaran mandiri. Sehubungan dengan Sekretaris Perusahaan yang juga menjabat sebagai Direktur Perseroan, informasi mengenai kegiatan pengembangan kompetensi tersebut diungkapkan dalam bagian Pengembangan Kompetensi Direksi pada Laporan Terintegrasi ini.

Competency Development [ACGS-D.3.8]

The Corporate Secretary participated in various competency development activities to support capacity development and effectiveness of implementation of its duties and responsibilities. The competency development activities consist of training, seminars, workshops, or other programs organized internally, externally, and through independent learning. In relation with the Corporate Secretary also hold concurrent position as the Company Director, information on the competency development is disclosed in the Competency Development of the Board of Directors in this Integrated Report.

Pelaksanaan Tugas

Selama tahun 2025, Sekretaris Perusahaan telah menjalankan tugas dan tanggung jawab dengan baik dan profesional, di antaranya:

1. Melaksanakan pelaporan keterbukaan informasi, transaksi material, serta kewajiban pelaporan lainnya kepada OJK dan Bursa Efek Indonesia;
2. Mendukung penyelenggaraan RUPS untuk tahun buku 2024 yang diselenggarakan pada 25 Juni 2025;
3. Mendokumentasikan pelaksanaan rapat Dewan Komisaris, rapat Direksi, rapat gabungan Dewan Komisaris dan Direksi, rapat Komite Audit, serta rapat-rapat lainnya;
4. Memberikan saran serta berperan sebagai penghubung antara manajemen Perseroan dengan OJK dan Bursa Efek Indonesia; dan
5. Mendukung penerapan tata kelola perusahaan yang baik dengan mengacu pada Kode Etik dan Anggaran Dasar Perseroan, Peraturan OJK, serta ketentuan regulator lainnya.

Implementation of Duties

Throughout 2025, the Corporate Secretary has conducted his duties and responsibilities well and professionally, among others:

1. Conducted reporting of information disclosure, material transaction, and other reporting obligations to the FSA and Indonesia Stock Exchange;
2. Supported the implementation of the 2024 GMS held on June 25th, 2025;
3. Documented the meetings of the Board of Commissioners, Board of Directors, joint board meetings, Audit Committee meetings, and other meetings;
4. Provided advices and served as a liaison between the Company management and FSA and Indonesia Stock Exchange; and
5. Supported the implementation of good corporate governance by referring to the Code of Conduct and Company's Articles of Association, FSA Regulation, and other regulatory regulations.

Unit Audit Internal [ACGS-D.3.14]

Internal Audit Unit

Unit Audit Internal merupakan organ pendukung yang berperan dalam memberikan penilaian dan *assurance* atas efektivitas, efisiensi, serta kepatuhan kegiatan operasional Perseroan terhadap kebijakan dan peraturan yang berlaku. Selain itu, Unit Audit Internal membantu Direksi melalui pemantauan dan evaluasi atas sistem pengendalian internal, pengelolaan risiko, serta tingkat kepatuhan Perseroan.

Internal Audit Unit is a supporting organ tasked to provide assessment and assurance on the effectiveness, efficiency, and compliance of Company's operational activities with the applicable policies and regulations. In addition, the Internal Audit Unit is assisting the Board of Directors through monitoring and evaluation of the internal control system, risk management, and Company's compliance level.

Pedoman Kerja

Unit Audit Internal menjalankan tugas dan tanggung jawabnya berdasarkan Piagam Audit Internal PT Medela Potentia Tbk yang telah disahkan oleh Dewan Komisaris dan Direksi pada tanggal 28 November 2024. Piagam Audit Internal tersebut disusun dan diselaraskan dengan ketentuan Peraturan OJK No. 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal. Sebagai bentuk transparansi, Piagam Audit Internal telah dipublikasikan melalui situs web resmi Perseroan pada laman Tata Kelola Perusahaan.

Work Guidelines

Internal Audit Unit carries out its duties and responsibilities based on Internal Audit Charter of PT Medela Potentia Tbk, ratified by the Board of Commissioners and Board of Directors on November 28th, 2024. The Internal Audit Charter was prepared and aligned with provisions of FSA Regulation No. 56/POJK.04/2015 on Internal Audit Unit Establishment and Charter Preparation Guideline. As a form of transparency, the Internal Audit Charter has been published via Company's official website under Corporate Governance.

Struktur dan Kedudukan dalam Struktur Organisasi

Struktur dan kedudukan Unit Audit Internal dalam struktur organisasi Perseroan dijelaskan sebagai berikut.

1. Unit Audit Internal terdiri atas 1 auditor atau lebih. Jumlah auditor disesuaikan dengan besaran dan tingkat kompleksitas kegiatan Perseroan.
2. Unit Audit Internal dipimpin oleh seorang Kepala Unit Audit Internal, yang diangkat dan diberhentikan oleh Direktur Utama dengan persetujuan Dewan Komisaris.
3. Untuk meningkatkan independensi unit internal, audit internal mempunyai 2 jalur pelaporan, yaitu Direktur Utama dan Dewan Komisaris melalui Komite Audit.
4. Setiap pengangkatan, penggantian, atau pemberhentian Kepala Unit Audit Internal segera diberitahukan kepada OJK.
5. Direktur Utama dapat memberhentikan Kepala Unit Audit Internal, setelah mendapat persetujuan Dewan Komisaris, jika Kepala Unit Audit Internal tidak memenuhi persyaratan sebagai auditor Unit Audit Internal sebagai diatur dalam Piagam Audit Internal dan/atau gagal atau tidak cakap menjalankan tugas.
6. Kepala Unit Audit Internal bertanggung jawab kepada Direktur Utama.
7. Auditor dalam Unit Audit Internal bertanggung jawab secara langsung kepada Kepala Unit Audit Internal.

Structure and Position in the Organizational Structure

The structure and position of Internal Audit Unit in the Company's organizational structure is outlined as follows.

1. The Internal Audit Unit consists of 1 auditor or more. The number of auditor is adjusted to the size and level of complexity of Company's activities.
2. The Internal Audit Unit is led by an Internal Audit Unit Head, appointed and dismissed by the President Director upon approval from the Board of Commissioners.
3. To enhance the independence of internal units, internal audit has 2 reporting channels, namely President Director and Board of Commissioners through Audit Committee.
4. Every appointment, replacement, or dismissal of Internal Audit Unit must be immediately reported to the FSA.
5. The President Director may dismiss the Internal Audit Unit Head, upon approval from Board of Commissioners, if the Internal Audit Unit Head is no longer meets the requirement as an Internal Audit Unit auditor, as regulated in the Internal Audit Charter and/or failed or incompetence in performing his duties.
6. The Internal Audit Unit Head is responsible to the President Director.
7. The Auditor in the Internal Audit Unit is directly responsible to the Internal Audit Unit Head.

Profil Kepala Unit Audit Internal [ACGS-D.3.15]

Pada tahun 2025, tidak terdapat perubahan dalam jabatan Kepala Unit Audit Internal, yang tetap diemban oleh Bapak Tresno Dhiwangkara. Profil beliau disampaikan secara rinci dalam bagian berikut.

Internal Audit Unit Head Profile [ACGS-D.3.15]

In 2025, there was no change in the position of Internal Audit Unit Head, still served by Mr. Tresno Dhiwangkara. His profile is presented in details below.



Tresno Dhiwangkara

Kepala Unit Audit Internal
Internal Audit Unit Head

Kewarganegaraan Nationality	: Indonesia : Indonesian
Usia Age	: 46 Tahun : 46 Years Old
Domisili Domicile	: Jakarta : Jakarta

Dasar Hukum Pengangkatan
Legal Basis of Appointment

Keputusan Tertulis Direksi sebagai Pengganti Rapat Direksi terkait Pembentukan dan Pengangkatan Kepala Unit Audit Internal pada tanggal 28 November 2024.

Written Resolution of the Board of Directors in Lieu of a Board Meeting regarding the Establishment and Appointment of the Head of the Company's Internal Audit Unit dated November 28th, 2024.

Riwayat Pendidikan
Educational Background

Sarjana Ekonomi dari Universitas Atma Jaya Yogyakarta (1999).
Bachelor of Economics from Atma Jaya University Yogyakarta (1999).

Kualifikasi dan Sertifikasi Audit Internal
Internal Audit Qualifications and Certifications

- Qualified Internal Auditor.
- Certified Risk Management Professional.
- Certified Professional Information Technology Auditor (CPITA)
- Certified Internal Audit Profesional Specialist (CIAPS)
- Certified Profesional Standard Operating Procedures (CPSOP).
- Certified Logistic Management Professional (CLMP).
- Certified Professional Governance Risk Compliance (CPGRC).
- Certified Auditor SMK3 Professional (CASP).
- Certified Professional Risk Management (CPRM).
- Certified Quality Management System Professional (CQMSP).
- Certified Internal Control Specialist (CICS).
- Certified Fraud Prevention Manager (CFPM).
- Certified Business Continuity Management Professional (CBCMP).

Riwayat Jabatan
Previous Position

- *Audit Manager* PT Suryaraya Rubberindo Industries (Grup ASTRA) (2004-2012).
- *Senior Manager* Audit PT Inertia Utama (2012-2019).
- *Senior Manager* Audit Perseroan (2020).
- Audit Manager of PT Suryaraya Rubberindo Industries (ASTRA Group) (2004-2012).
- Senior Audit Manager of PT Inertia Utama (2012-2019).
- Senior Audit Manager of the Company (2020).

Rangkap Jabatan
Concurrent Positions

Tidak memiliki rangkap jabatan.
Hold no concurrent position.

Hubungan Afiliasi
Affiliations

Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan Pemegang Saham Utama dan/atau Pengendali.

Has no affiliations with members of the Board of Commissioners, Board of Directors, and Majority and/or Controlling Shareholders.

Pada tahun 2025, Unit Audit Internal Perseroan terdiri atas 1 Kepala Unit Audit Internal yang didukung oleh 10 staf audit internal.

In 2025, the Company's Internal Audit Unit consists of 1 Internal Audit Unit Head and supported by 10 internal audit staffs.

Tugas dan Tanggung Jawab

Berikut hal-hal yang menjadi tugas dan tanggung jawab Unit Audit Internal.

1. Menyusun dan melaksanakan rencana audit tahunan berbasis risiko.
2. Menguji dan mengevaluasi pelaksanaan pengendalian internal dan sistem manajemen risiko Perseroan telah efektif dan efisien.
3. Melakukan pemeriksaan dan penilaian atas efisiensi dan efektivitas di bidang keuangan, akuntansi, operasional, sumber daya manusia, pemasaran, teknologi informasi, dan kegiatan lainnya.
4. Memberikan saran perbaikan dan informasi yang objektif tentang kegiatan yang diperiksa kepada seluruh tingkat manajemen.
5. Membuat laporan hasil pemeriksaan dan menyampaikan laporan tersebut kepada Direktur Utama dan Dewan Komisaris.
6. Memantau, menganalisis, dan melaporkan pelaksanaan tindak lanjut perbaikan yang telah disarankan.
7. Bekerja sama dengan Komite Audit.
8. Menyusun program untuk mengevaluasi mutu kegiatan Audit Internal.
9. Melakukan pemeriksaan khusus jika dibutuhkan.

Wewenang

Kepala Unit Audit Internal dan auditor memiliki wewenang untuk:

1. Memiliki akses ke seluruh unit kerja, data, dokumen, karyawan, dan properti yang terkait dengan penugasan audit;
2. Melakukan komunikasi secara langsung dan/atau mengadakan rapat secara berkala maupun insidentil dengan Dewan Komisaris, Direksi, dan/atau Komite Audit, serta anggota Dewan Komisaris, Direksi, dan/atau Komite Audit;
3. Melakukan koordinasi kegiatannya dengan kegiatan auditor eksternal; serta
4. Kepala Unit Audit Internal dan setiap auditor internal tidak diperkenankan memiliki tugas dan jabatan rangkap dengan pelaksana kegiatan operasional Perseroan dan Entitas Anak Perseroan.

Independensi

Unit Audit Internal menjalankan fungsinya secara independen guna memastikan proses audit berlangsung objektif dan bebas dari intervensi. Independensi tersebut dijaga melalui kedudukan Unit Audit Internal yang berada langsung di bawah Direksi serta memiliki akses kepada Dewan Komisaris melalui Komite Audit. Dengan struktur tersebut, Unit Audit Internal memiliki kewenangan untuk menyusun rencana audit, melaksanakan pemeriksaan, serta menyampaikan rekomendasi secara profesional tanpa pengaruh dari pihak mana pun.

Duties and Responsibilities

The duties and responsibilities of the Internal Audit Unit are as follows.

1. Developing and implementing a risk-based annual audit plan.
2. Testing and evaluating the effectiveness and efficiency of implementation of the Company's internal control and risk management system.
3. Conducting inspection and assessment of efficiency and effectiveness in finance, accounting, operations, human resources, marketing, information technology, and other activities.
4. Providing suggestions for improvement and objective information about the audited activities to all levels of the management.
5. Preparing a report on audit results and submit it to the President Director and the Board of Commissioners.
6. Monitoring, analyzing, and reporting on the implementation of follow-up improvements that have been suggested.
7. Working closely with the Audit Committee.
8. Developing a program to evaluate the quality of Internal Audit activities.
9. Carrying out special audit if necessary.

Authorities

The Internal Audit Unit Head and auditors have the authorities to:

1. Access all work units, data, document, employee, and property related to the audit assignment;
2. Communicate directly and/or hold regular or ad hoc meetings with the Board of Commissioners, Board of Directors, and/or Audit Committee, and members of the Board of Commissioners, Board of Directors, and/or Audit Committee;
3. Coordinate its activities with the activities of external auditor; and
4. The Internal Audit Unit Head and each internal auditor is not allowed to hold concurrent duties or positions that perform the operational activities of the Company or its Subsidiaries.

Independence

The Internal Audit Unit is performing its duties independently to ensure an objective audit process, free of any intervention. Such independence is maintained by positioning the Internal Audit Unit directly under the Board of Directors with direct access to the Board of Commissioners through Audit Committee. With the structure, Internal Audit Unit has the authority to prepare audit plan, conducting examination, and submit the recommendation in a professional manner, without influence from any party.

Kode Etik
Code of Conduct

Integritas Integrity	Objektivitas Objectivity
Melakukan pekerjaan dengan berlandaskan dan memegang teguh kejujuran dan bertanggung jawab. Work with honesty and upholding honesty with responsibility.	Menunjukkan objektivitas profesional pada saat penilaian dan bebas dari pengaruh siapa pun atas segala hal serta tidak terlibat dalam aktivitas atau berhubungan dengan pihak yang dapat memengaruhi penilaian yang tidak memihak. Demonstrating professional objectivity in the assessment, free of any influence on anything, as well as not engaging in any activity or having relationship with any party that may impair unbiased assessment.
Kerahasiaan Confidentiality	**Kompetensi Competency**
Memegang teguh nilai dan kepercayaan dan diterimanya dalam pemilikan informasi yang diperoleh dengan tidak memanfaatkan informasi untuk kepentingan pribadi atau kepentingan lainnya yang bertentangan dengan hukum. Upholding the value and trust received in the ownership of information obtained and not using the information for personal interest or for any other interest that is unlawful.	Menerapkan segala kemampuan, keterampilan, dan pengalaman yang diperlukan dalam melaksanakan tugas dan tanggung jawabnya. Apply all capacity, skills, and experiences required to carry out the duties and responsibilities.

Pelaksanaan Rapat dengan Direksi, Dewan Komisaris, dan/atau Komite Audit

Unit Audit Internal dapat diundang untuk menghadiri rapat yang diselenggarakan oleh Direksi, Dewan Komisaris, dan/atau Komite Audit. Kehadiran tersebut bertujuan untuk mendukung pelaksanaan fungsi pengawasan serta meningkatkan efektivitas komunikasi dan pelaporan hasil audit. Pada tahun 2025, Unit Audit Internal menghadiri rapat organ Perseroan sesuai dengan kebutuhan dan undangan yang diberikan. Adapun tingkat kehadirannya adalah sebagai berikut.

Meetings with the Board of Directors, Board of Commissioners, and/or Audit Committee

Internal Audit Unit can be invited to attend meetings hold by the Board of Directors, Board of Commissioners, and/or Audit Committee. It is aimed to support the implementation of supervisory function and improve the effectiveness of communication and reporting of audit results. In 2025, the Internal Audit Unit attended meetings of the Company's organs according to the needs and invitation provided. The level of attendance is as follows.

Nama Name	Jabatan Position	Total Rapat Total Meeting	Total Kehadiran Total Attendance	Tingkat Kehadiran Attendance Level (%)
Unit Audit Internal Internal Audit Unit				
Tresno Dhiwangkara	Kepala Unit Audit Internal Internal Audit Unit Head	4	4	100,00
Direksi Board of Directors				
Krestijanto Pandji	Direktur Utama President Director	12	12	100,00
Edbert Orotodan	Direktur Director	12	12	100,00
Wimala Widjaja	Direktur Director	12	12	100,00

Nama Name	Jabatan Position	Total Rapat Total Meeting	Total Kehadiran Total Attendance	Tingkat Kehadiran Attendance Level (%)
Komite Audit Audit Committee				
Lukas Setia Atmaja, M.Sc.	Ketua Chairman	4	4	100,00
Nita Skolastika Ruslim	Anggota Member	4	4	100,00
A.I.T. Prasetyantoko	Anggota Member	4	4	100,00

Pengembangan Kompetensi

Perseroan memberikan kesempatan bagi Unit Audit Internal untuk mengikuti berbagai kegiatan pengembangan kompetensi, baik melalui pelatihan, seminar, *workshop*, maupun program lain yang relevan. Kegiatan ini membantu Unit Audit Internal memperkuat pemahaman atas pelaporan keuangan, pengendalian internal, audit, dan kepatuhan. Sepanjang tahun 2025, Unit Audit Internal telah mengikuti sejumlah program pengembangan kompetensi dengan rincian sebagai berikut.

Competency Development

The Company provides opportunity for Internal Audit Unit to participate in various competency development activities, either through training, seminars, workshops, or any other relevant program. These activities will help Internal Audit Unit to strengthen understanding of financial reporting, internal control, audit, and compliance. Throughout 2025, Internal Audit Unit have participated in several competency development programs as detailed below.

Topik Pelatihan Training Topic	Tanggal Pelatihan Training Date	Penyelenggara Organizer
Internal Control over Financial Reporting (ICoFR)	26 April 2025 April 26th, 2025	Accounting Academy
Implementation of Artificial Intelligence in Forensic Accounting - Detecting Financial Fraud Risk	24 Mei 2025 May 24th, 2025	Accounting Academy
Prevention, Detection, Investigation, and Corrective Action for Internal Auditor	28 Juni 2025 June 28th, 2025	Accounting Academy
Teknik Pengendalian Kecurangan dan Membangun WBS yang Efektif Fraud Control Techniques and Building an Effective Whistleblowing System (WBS)	19 Juli 2025 July 19th, 2025	Accounting Academy
OJK Risk & Governance Summit 2025	19 Agustus 2025 August 19th, 2025	Otoritas Jasa Keuangan
IFRS-S2: Translating Climate Disclosure Standard Into Business Practice	24 Agustus 2025 August 24th, 2025	Lean Visi Indonesia & CESGS Unair
Certified Governance, Risk, and Compliance	24 Agustus 2025 August 24th, 2025	Revolution Mind Indonesia
Legal Auditor Certified Professional (LACP)	13-14 September 2025 September 13th-14th, 2025	Revolution Mind Indonesia
Tools for Lead Auditors	15-17 September 2025 September 15th-17th, 2025	The Institute of Internal Auditors Indonesia (IIA Indonesia)
Tools for Audit Manager	20-22 Oktober 2025 October 20th-22nd, 2025	IIA Indonesia
Sinergi Internal Audit & WBS dalam Mendeteksi *Fraud* Internal Audit and WBS Synergy in Detecting Fraud	12 November 2025 November 12th, 2025	ArthaMind Consultant & Training
Mengelola *Emerging Risk* dengan menggunakan *Framework* ERM Managing Emerging Risks Using the Enterprise Risk Management (ERM) Framework	12 Desember 2025 December 12th, 2025	Proxis Academy

Pelaksanaan Tugas

Unit Audit Internal telah melaksanakan tugas dan tanggung jawabnya dengan baik dan profesional selama tahun 2025, yang dijelaskan sebagai berikut.

1. Melakukan penerapan dan pengawasan terkait penerapan sistem pengendalian internal dan manajemen risiko.
2. Melakukan audit internal berkoordinasi dengan Komite Audit.
3. Menghadiri rapat gabungan dengan Dewan Komisaris, Direksi, serta Komite Audit.
4. Melaksanakan kegiatan pengembangan kompetensi.

Implementation of Duties

Throughout 2025, the Internal Audit Unit has conducted its duties and responsibilities well and professionally, as explained below.

1. Implemented supervision related to the implementation of internal control and risk management system.
2. Conducted internal audit by coordinating with the Audit Committee.
3. Attended joint meetings with Board of Commissioners, Board of Directors, and Audit Committee.
4. Conducted competency development activity.

Komite Keberlanjutan [ACGS-(B) B.1.4]

Sustainability Committee

Direksi membentuk Komite Keberlanjutan yang bertugas memastikan bahwa seluruh kegiatan operasional selaras dengan prinsip-prinsip keberlanjutan. Komite ini juga berperan dalam mendorong penerapan aspek lingkungan, sosial, dan tata kelola (LST) secara konsisten guna memperkuat keberlangsungan dan ketahanan usaha Perseroan di masa mendatang.

The Board of Directors established the Sustainability Committee, tasked to ensure that all of the operational activities are in line with the sustainability principles. This Committee also has a role of promoting a consistent implementation of environmental, social, and governance (ESG) aspects to strengthen the sustainability and resilience of Company business in the future.

Pedoman Kerja

Komite Keberlanjutan dibentuk berdasarkan Surat Keputusan Direktur Utama PT Medela Potentia Tbk dan Entitas Anak. Pelaksanaan fungsi Komite Keberlanjutan mengacu pada kebijakan internal Perseroan serta ketentuan peraturan perundang-undangan yang relevan, guna memastikan penerapan prinsip lingkungan, sosial, dan tata kelola (LST) secara tepat dan efektif.

Work Guidelines

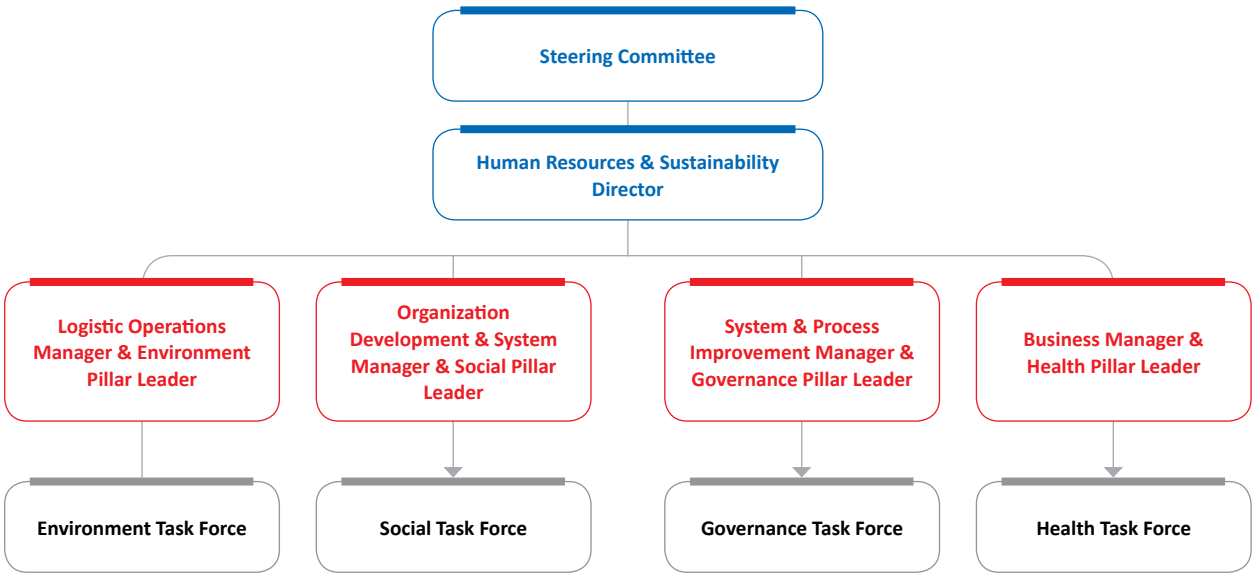
The Sustainability Committee is established based on the Decree of the President Director of PT Medela Potentia Tbk and Subsidiaries. The implementation of function of the Sustainability Committee refers to the Company's internal policies and provisions of relevant laws and regulations, to ensure a proper and effective implementation of the environmental, social, and governance (ESG) principles.

Struktur dan Kedudukan

Komite Keberlanjutan terdiri atas Komite Pengarah dan Penanggung Jawab Bidang. Komite Pengarah diketuai oleh Direktur Utama dan beranggotakan para Direktur serta Komisaris yang berperan dalam menetapkan arah kebijakan dan melakukan pengawasan atas pelaksanaan program keberlanjutan di seluruh lini usaha dan Entitas Anak. Sementara itu, Penanggung Jawab Bidang berada di bawah kepemimpinan *Human Resource & Sustainability Director*, dengan anggota yang bertanggung jawab pada masing-masing pilar keberlanjutan Perseroan, yaitu *Environment, Social, Governance,* dan *Health.*

Structure and Position

The Sustainability Committee consists of Steering Committee and Pillar Leaders. The Steering Committee is chaired by the President Director, with Directors and Commissioners as members, responsible to set the course of policy and supervise the implementation of sustainability program on all business lines and Subsidiaries. Meanwhile, Pillar Leaders are under the lead of Human Resource & Sustainability Director, with members responsible for each sustainability pillar of the Company, namely Environment, Social, Governance, and Health.



Tugas dan Tanggung Jawab

Tugas dan tanggung jawab Komite Keberlanjutan diuraikan sebagai berikut.

1. Mengawasi, menetapkan, dan memberi arahan terkait ambisi, strategi, *roadmap*, kebijakan, inisiatif, dan ukuran kinerja terkait aspek keberlanjutan.
2. Memonitor pencapaian target dan *deliverables* penerapan aspek keberlanjutan sesuai tata waktu yang ditentukan.
3. Memonitor pencapaian kinerja Perseroan di bidang keberlanjutan berdasarkan penilaian pihak ketiga, antara lain namun tidak terbatas pada ESG *Rating*.
4. Mengarahkan dan memonitor komunikasi eksternal terkait aspek keberlanjutan.
5. Memberi arahan terkait pelaksanaan pendanaan eksternal Perseroan berbasis Keberlanjutan, antara lain namun tidak terbatas pada *Sustainability Linked Financing, Green Financing, Transition Financing*, dan lain-lain.
6. Melakukan koordinasi dengan Dewan Komisaris, Direksi, dan antar Entitas Anak dalam penerapan aspek keberlanjutan.

Duties dan Responsibilities

The duties and responsibilities of the Sustainability Committee are outlined as follows.

1. Monitoring, establishing, and provide direction on the ambition, strategies, roadmap, policies, initiatives, and performance measures related to sustainability aspect.
2. Monitoring the achievement of targets and deliverables of sustainability aspect implementation in accordance with the established timeline.
3. Monitoring the achievement of Company's performance in sustainability based on third party assessment, including but not limited to ESG Rating.
4. Directing and monitoring external communication related to sustainability aspect.
5. Providing direction related to implementation of sustainability-based external financing of the Company, including but not limited to Sustainability Linked Financing, Green Financing, Transition Financing, etc.
6. Coordinating with the Board of Commissioners, Board of Directors, and among Subsidiaries in implementing sustainability aspect.

Rapat

Pada tahun 2025, Komite Keberlanjutan telah mengikuti rapat bersama Direksi terkait pembahasan aspek ESG sebanyak 4 kali, yakni:

- Kebijakan: ESG pada 5 Februari 2025 dan Sistem Akuntansi Emisi GRK pada 17 Maret 2025;
- FGD Keberlanjutan dengan konsultan pada 5 Februari 2025;
- ESG MP *Group* pada 2 Juni 2025; serta
- ESG *Rating Shadow Scoring Result to Sustainability Steering Committee* pada 4 September 2025.

Meetings

In 2025, the Sustainability Committee attended meetings with the Board of Directors regarding ESG discussions 4 times, namely:

- Policy: ESG on February 5th, 2025 and Greenhouse Gas Emission Accounting System on March 17th, 2025;
- Sustainability Focus Group Discussion with consultant on February 5th, 2025;
- ESG MP Group on June 2nd, 2025; and
- ESG Rating Shadow Scoring Result to Sustainability Steering Committee on September 4th, 2025.

Pengembangan Kompetensi

Perseroan memberikan kesempatan bagi seluruh anggota Komite Keberlanjutan untuk mengikuti berbagai kegiatan pengembangan kompetensi, baik melalui pelatihan, seminar, *workshop*, maupun program lain yang relevan. Kegiatan ini membantu Komite Keberlanjutan memperkuat pemahaman terkait ESG. Informasi terkait pengembangan kompetensi Komite Keberlanjutan diungkapkan pada pembahasan Pendidikan dan Peningkatan Kompetensi Komite Keberlanjutan pada bab Laporan Keberlanjutan.

Competency Development

The Company gives opportunity to Sustainability Committee to participate in various competency development activities, either through training, seminars, workshops, or any other relevant program. Such activities will help the Sustainability Committee to strengthen understanding of ESG. Information related to competency development of the Sustainability Committee is available in the discussion of Education and Competency Development of Sustainability Committee in the Sustainability Report chapter.

Tata Kelola Teknologi Informasi

Information Technology Governance

Perseroan menerapkan sistem tata kelola teknologi informasi (TI) yang terintegrasi untuk mendukung kinerja operasional dan pengambilan keputusan bisnis. Melalui penerapan tata kelola TI tersebut, Perseroan berupaya memastikan keamanan informasi dan perlindungan data, sekaligus menjaga kepatuhan terhadap peraturan dan standar yang berlaku.

The Company implements an integrated information technology (IT) to support the operational performance and business decision making. Through the implementation of IT governance, the Company seeks to ensure information security and data protection, while maintaining compliance to applicable regulations and standards.

Penerapan TI [ACGS-(B) D.5.1]

Sepanjang tahun 2025, Perseroan telah melakukan pengembangan terhadap penerapan TI, di antaranya:

1. Peremajaan Sistem Pengelolaan Pesanan dengan memanfaatkan teknologi kecerdasan buatan (*artificial intelligence*/AI) untuk meningkatkan efisiensi waktu pencatatan pesanan relasi oleh petugas CSO, dari rata-rata 10 menit menjadi 3 menit per transaksi;
2. Peremajaan Aplikasi Tenaga Penjual Lapangan (*Salesman*) dengan melengkapi fitur analisis data dan rekomendasi produk berdasarkan berbagai kriteria, termasuk pola pembelian relasi, guna meningkatkan nilai transaksi pada setiap kunjungan;
3. Penerapan teknologi berbasis AI untuk mendeteksi pembelian berisiko serta memberikan peringatan dini kepada tim terkait untuk dilakukan penelusuran lebih lanjut;
4. Penyempurnaan fitur sistem *forecasting* dan alokasi persediaan untuk menekan rasio kegagalan pemenuhan pesanan akibat kekosongan stok;
5. Melanjutkan implementasi proyek Potter di cabang-cabang besar PT AAM. Potter merupakan sistem pengambilan barang di gudang yang memungkinkan petugas melakukan pengambilan lebih efisien dalam 1 kali perjalanan (*single trip picking*);
6. Uji coba sistem *monitoring* suhu dan kelembapan gudang berbasis teknologi *internet of things* (IoT) di 2 gudang PT Anugrah Argon Medica (**PT AAM**); serta
7. Implementasi aplikasi pemasaran baru untuk *medical representative* PT Djembatan Dua (**PT DD**) guna mendukung efektivitas aktivitas promosi dan penjualan.

Selain implementasi atau pengembangan sistem baru, secara tata kelola TI, Perseroan memperbarui beberapa kebijakan TI terutama yang berhubungan dengan keamanan informasi. Beberapa pembaruan teknologi dilakukan untuk meningkatkan pengamanan sistem informasi yang mencakup seluruh aspek komputasi dari pengamanan server, jaringan, hingga perangkat kerja komputer. Dari aspek manusia, dilakukan program-program edukasi dan simulasi kesadaran keamanan informasi kepada seluruh jajaran karyawan Perseroan.

Ketergantungan proses kerja yang tinggi terhadap sistem TI mewajibkan sistem TI yang diselenggarakan mumpuni, proses

IT Implementation [ACGS-(B) D.5.1]

Throughout 2025, the Company has enhanced its IT implementation, as follows:

1. Updated the Order Management System using artificial intelligence (AI) technology to improve time efficiency of customer order entry by CSO, from an average of 10 minutes to 3 minutes per transaction;
2. Updated the Field Salesman Application by adding data analysis feature and product recommendation based on multiple criteria, including customer purchasing pattern, to improve transaction value per visit;
3. Implementation of AI-based technology to detect risky purchase and provided early warning to related teams to take further investigation;
4. Refinement of the forecasting and supply allocation feature to lower the ratio of order fulfillment failure due to stock shortages;
5. Continued the implementation of project Potter at major branches of PT AAM. Potter is a warehouse pick-up system that allow staff to make more efficient single trip picking;
6. Pilot-tested the internet of things (IoT) based warehouse temperature and humidity monitoring system technology in 2 warehouses of PT Anugrah Argon Medica (**PT AAM**); and
7. Implemented the new marketing application for medical representative of PT Djembatan Dua (**PT DD**) to support the effectiveness of promotion and sales.

Other than implementation or development of new system, in terms of IT governance, the Company updated several IT policies, particularly those related with information security. Some technological updates are conducted to enhance information system security on all computing aspects, from securing the server, network, to workstation computer. In terms of human aspect, education and information security awareness simulation programs were rolled out for all employees of the Company.

With high reliance of the work process to IT system, reliable IT system is a must, with back-up recover process, failure simulation,

back-up recover, simulasi kegagalan, dan *recovery*-nya dilakukan setiap tahun untuk memastikan kesiapan infrastruktur dan personil dalam menghadapi gangguan terhadap sistem TI Perseroan. Pada tahun 2025, Perseroan mulai melakukan penerapan mekanisme perlindungan data pribadi dan telah memulai beberapa aktivitas sehubungan dengan penerapan mekanisme tersebut. [ACGS-(B) D.5.1]

Pengembangan TI Tahun 2026

Perseroan telah menyusun rencana pengembangan TI di tahun 2026, yang diuraikan sebagai berikut.

1. Menerapkan sistem optimalisasi transportasi barang yang bertujuan untuk mencari kombinasi optimal antara biaya transportasi, kapabilitas *supplier* transportasi, dan kebutuhan perusahaan untuk mengoptimalisasi rasio biaya transportasi.
2. Menerapkan teknologi berbasis AI dalam peningkatan penguasaan produk (*product knowledge*) pada tingkat *sales* dan *medical representative* di PT AAM dan PT DD.
3. Membangun kapabilitas dukungan pelanggan yang berbasis AI guna meningkatkan pelayanan kepada pelanggan.
4. Menyempurnakan platform digital GPOS B2B sebagai tatap muka digital utama PT AAM guna meningkatkan kualitas pelayanan kepada pelanggan.
5. Menyempurnakan *platform* Potter untuk meningkatkan kecepatan proses pergudangan, mulai dari pengambilan barang, pemeriksaan, pengemasan, hingga pengiriman dengan tujuan memangkas waktu persiapan pengiriman ke pelanggan.
6. Melakukan peremajaan platform layanan informasi *Principal*, InfoStep.

and recovery are conducted annually to ensure the readiness of both infrastructure and personnel in facing any disruption to the Company's IT system. In 2025, the Company initiated the personal data protection mechanism and started several activities related to the implementation of the mechanism. [ACGS-(B) D.5.1]

IT Development in 2026

The Company has developed IT development in 2026, outlined as follows.

1. Implement goods transportation optimization system to identify optimum combination of transportation cost, transportation supplier's capability, and the company needs to optimize its transportation cost ratio.
2. Implement AI-based technology to enhance product knowledge at sales and medical representative levels at PT AAM and PT DD.
3. Build AI-based customer support capability to enhance service for the customers.
4. Refine the GPOS B2B digital platform as the main digital interface of PT AAM to improve the service quality for the customers.
5. Refine the Potter platform to accelerate warehousing process, from picking, inspecting, packing, to delivery, with an aim to reduce lead time to prepare the shipment to the customers.
6. Updated the Principal information service platform, InfoStep.

Sistem Pengendalian Internal
Internal Control System

Perseroan menerapkan sistem pengendalian internal untuk memastikan kegiatan operasional berjalan secara efektif, aman, serta sesuai dengan kebijakan internal dan peraturan perundang-undangan yang berlaku. Sistem ini mendukung pemantauan keandalan pelaporan keuangan, perlindungan aset Perseroan, serta pengelolaan risiko guna meminimalkan potensi kesalahan dan penyimpangan.

The Company implements internal control system to ensure its operational activities are running effectively, securely, and in line with the internal policies and applicable laws and regulations. This system supports the financial reporting reliability monitoring, Company assets protection, as well as risk management to minimize any potential of error or deviation.

Penerapan Sistem Pengendalian Internal [ACGS-D.3.18]

Perseroan menerapkan sistem pengendalian internal yang mencakup pengendalian keuangan, operasional, dan kepatuhan, guna memastikan kegiatan usaha berjalan secara efektif, aman, dan sesuai dengan ketentuan yang berlaku. Penerapan sistem pengendalian internal tersebut diuraikan sebagai berikut.

Internal Control System Implementation [ACGS-D.3.18]

The Company implements internal control system that includes controls on the financial, operational, and compliance, to ensure the business activities are running effectively, securely, and in line with the applicable regulations. The implementation of internal control system is outlined as follows.

Jenis Pengendalian Type of Control	Penjelasan Description	Tujuan Objective
Pengendalian Keuangan	Melakukan pengawasan ketat terhadap seluruh aktivitas keuangan, termasuk pencatatan, pelaporan, dan penggunaan dana. Pelaporan dilakukan secara rutin sehingga manajemen dapat segera mengidentifikasi dan memperbaiki setiap penyimpangan.	Memastikan keandalan Laporan Keuangan, mencegah penyalahgunaan aset, serta menjaga akurasi dan transparansi informasi keuangan.
Financial Control	Strict supervision on all financial activities, including recording, reporting, and fund utilization. Reporting is done regularly to allow management to promptly identify and rectify any deviation.	Ensuring Financial Statements reliability, prevent any misuse of assets, as well as maintaining the accuracy and transparency of financial information.
Pengendalian Operasional	Melakukan pengawasan diterapkan pada setiap proses operasional untuk memastikan kegiatan berjalan sesuai prosedur. Manajemen menempatkan personil yang kompeten dan berintegritas untuk menjaga kualitas pelaksanaan kerja.	Meningkatkan efisiensi, efektivitas, dan konsistensi operasional agar selaras dengan kebijakan dan target Perseroan.
Operational Control	Supervision is implemented on all operational processes to ensure the activities are conducted in line with procedures. Management assigns competent and high-integrity personnel to maintain the quality of operational implementation.	Enhancing operational efficiency, effectiveness, and consistency to be in line with the Company's policies and targets.
Pengendalian Kepatuhan	Memastikan setiap aktivitas Perseroan mengikuti peraturan perundang-undangan, kebijakan internal, serta standar industri yang berlaku. Pemantauan dilakukan secara berkala melalui evaluasi dan pelaporan.	Menjamin bahwa Perseroan beroperasi sesuai ketentuan hukum dan regulasi, serta mengurangi risiko pelanggaran yang dapat berdampak pada reputasi dan operasional.
Compliance Control	Ensures all Company's activities are conducted in line with applicable laws and regulations, internal policies, and industry standards. Monitoring is conducted periodically through evaluation and reporting.	Guaranteeing that the Company operates in line with provisions of the laws and regulations, while reducing the risk of violations that may affect its reputation and operations.

Evaluasi terhadap Efektivitas Sistem Pengendalian Internal [ACGS-D.3.17]

Secara berkala, Unit Audit Internal melakukan evaluasi atas penerapan sistem pengendalian internal untuk memastikan bahwa seluruh prosedur pengendalian berjalan secara efektif dan sesuai dengan ketentuan yang berlaku. Hasil evaluasi tersebut

Review of the Effectiveness of the Internal Control System [ACGS-D.3.17]

The Internal Audit Unit conducts periodic evaluation on the implementation of internal control system to ensure that all control procedures are running effectively and in line with applicable regulations. The evaluation results are reported to

disampaikan kepada Direksi serta Dewan Komisaris melalui Komite Audit sebagai dasar untuk penelaahan lebih lanjut dan penetapan langkah perbaikan yang diperlukan, guna mendukung peningkatan berkelanjutan atas efektivitas sistem pengendalian internal Perseroan yang diterapkan selaras dengan kerangka manajemen risiko.

Pernyataan Kecukupan Sistem Pengendalian Internal [ACGS-D.3.20]

Selama tahun 2025, Dewan Komisaris dan Direksi menilai bahwa sistem pengendalian internal Perseroan telah berjalan secara memadai dan efektif dalam mendukung pencapaian tujuan operasional serta keandalan pelaporan keuangan. Penilaian tersebut didasarkan pada hasil pemantauan dan evaluasi yang dilakukan sepanjang periode pelaporan, termasuk kinerja operasional dan keuangan Perseroan. Meskipun demikian, Dewan Komisaris dan Direksi menyadari pentingnya peningkatan berkelanjutan untuk memastikan sistem pengendalian internal tetap relevan, adaptif terhadap perubahan lingkungan usaha, dan mampu mendukung pertumbuhan Perseroan di masa mendatang.

the Board of Directors and Board of Commissioners through the Audit Committee as a basis for further review and to determine necessary corrective actions, to support the continuous improvement of the effectiveness of Company's internal control system implemented in line with the risk management framework.

Statement on the Adequacy of the Internal Control System [ACGS-D.3.20]

Throughout 2025, the Board of Commissioners and Board of Directors considers the Company's internal control system had run adequately and effectively to in supporting the achievement of operational objectives and reliability of financial reporting. This assessment was based on results of monitoring and evaluation conducted throughout the reporting period, including the Company's operational and financial performance. However, the Board of Commissioners and Board of Directors realize the importance of continuous improvement to ensure the internal control system remains relevant, adaptive to changes in business environment, and capable of supporting the Company's future growth.

Manajemen Risiko
Risk Management

Manajemen risiko Perseroan dilaksanakan secara terstruktur untuk mengidentifikasi, menilai, dan mengendalikan berbagai risiko yang dapat mempengaruhi kegiatan operasional dan kinerja Perseroan. Pemantauan atas risiko keuangan, operasional, dan kepatuhan dilakukan melalui penerapan sistem pengendalian internal, pelaporan berkala, serta koordinasi antara Unit Audit Internal, Direksi, dan Dewan Komisaris.

Direksi turut menjalankan fungsi pengawasan atas pengelolaan risiko perusahaan, termasuk melalui penunjukan salah satu anggota Direksi yang secara khusus bertanggung jawab atas pengawasan manajemen risiko. Anggota Direksi tersebut memiliki pengalaman dan kompetensi yang memadai dalam bidang manajemen risiko perusahaan (*enterprise risk management*), sehingga mampu memastikan efektivitas penerapan manajemen risiko di seluruh aktivitas Perseroan.

The Company is implementing risk management in a structured manner to identify, assess, and control various risks that may affect its operational activities and Company's performance. Monitoring of financial, operational, and compliance risks is conducted through the implementation of internal control system, periodic reporting, and coordination between Internal Audit Unit, Board of Directors, and Board of Commissioners.

The Board of Directors also carries out a supervisory function over the Company's risk management, including by appointing one member of the Board of Directors who is specifically responsible for overseeing risk management. The appointed member of the Board of Directors has adequate experience and competency in the field of enterprise risk management, thereby ensuring the effective implementation of risk management across all Company activities.

Profil dan Mitigasi Risiko [ACGS-D.3.19]

Perseroan telah melakukan identifikasi profil risiko serta menetapkan langkah mitigasi risiko yang sesuai dan efektif, sebagaimana diuraikan sebagai berikut.

Risk Profile and Mitigation [ACGS-D.3.19]

The Company has identified risk profile and established proper and effective risk mitigation as outlined in the below table.

Profil Risiko Risk Profile	Penyebab Risiko Causes of Risk	Mitigasi Risiko Risk Mitigation
Risiko sebagai Perusahaan Induk	Risiko yang timbul akibat kompleksitas pengelolaan Entitas Anak dengan karakteristik bisnis, tingkat maturitas, dan profil risiko yang berbeda-beda, sehingga berpotensi menimbulkan tantangan dalam penyelarasan strategi, pengendalian operasional, serta pengawasan kinerja secara konsolidasi. Selain itu, keterbatasan koordinasi dan komunikasi antar Entitas Anak, serta ketergantungan terhadap kinerja masing-masing Entitas Anak, dapat mempengaruhi kinerja Perseroan secara keseluruhan. Perbedaan penerapan kebijakan, sistem, dan prosedur di masing-masing entitas anak juga berpotensi menghambat efektivitas pengendalian dan pengambilan keputusan strategis.	Perseroan menempatkan Direktur dan/atau Komisaris pada setiap perusahaan di bawah grup untuk memberikan dukungan dalam aspek strategi, operasional, dan keuangan guna mendorong peningkatan kinerja. Keterlibatan aktif tersebut diyakini mampu menyelaraskan arah bisnis seluruh unit usaha dengan strategi Perseroan secara keseluruhan. Selain itu, Perseroan telah membangun sistem, prosedur, dan kebijakan yang berlaku di seluruh lini usaha guna mendorong inovasi dan diversifikasi, termasuk penambahan prinsipal serta pengembangan portofolio bisnis, sebagai upaya menjaga keberlanjutan usaha.
Risks as a Holding Company	Risk arising from the complexity of managing Subsidiaries with different business characteristics, maturity levels, and risk profiles, which may create challenges in aligning strategies, operational controls, and consolidated performance monitoring. In addition, limited coordination and communication among Subsidiaries, as well as dependence on the performance of each Subsidiary, may affect the overall performance of the Company. Differences in the implementation of policies, systems, and procedures across Subsidiaries may also hinder the effectiveness of controls and strategic decision-making.	The Company has appointed Directors and/or Commissioners in each Subsidiary under its group to provide strategic, operational, and financial support to enhance their performance. It is believed the active involvement helps align the business orientation of all business units with the Company's strategies as a whole. In addition, the Company has established systems, procedures, and policies applicable on all Subsidiaries to promote innovation and diversification, including additional of principal and business product portfolios, as an effort to maintain the business sustainability.

Profil Risiko Risk Profile	Penyebab Risiko Causes of Risk	Mitigasi Risiko Risk Mitigation
Risiko terkait prinsipal	Perseroan kehilangan prinsipal.	Perseroan senantiasa menjaga hubungan baik dengan para prinsipal dan mempertahankan kinerja sebagai mitra distribusi yang andal dan terpercaya. Untuk mendukung hal tersebut, Perseroan menawarkan berbagai layanan bernilai tambah guna membantu prinsipal memahami dinamika serta peluang pasar. Perseroan juga terus memperluas kerja sama dengan mitra baru untuk mengurangi ketergantungan pada prinsipal tertentu. Fungsi pembinaan hubungan dijalankan oleh Tim *Business Management*, yang bertugas membangun kemitraan yang solid, memahami kebutuhan serta strategi bisnis yang akan diwujudkan bersama, dan menerima masukan untuk peningkatan kinerja serta kepuasan prinsipal ke depan.
Risks related to principal	The Company loses a principal.	The Company continuously maintaining good relationships with principals and keeping its performance as a reliable and trusted distribution partner. As a support, the Company offers various value-added services to help principals understand market dynamics and opportunities. To reduce dependency on specific principals, the Company continues to expand its collaboration with new principals. A dedicated Business Management Team is tasked with fostering solid partnerships with principals, understanding the shared business needs and strategies, and gathering feedback for improvement and satisfaction of the principal going forward.
Risiko terkait Jaminan Kesehatan Nasional	Risiko terkait jaminan kesehatan nasional (JKN) dapat timbul akibat ketergantungan Perseroan terhadap segmen pelanggan yang terhubung dengan program JKN, khususnya dalam hal mekanisme pembayaran yang cenderung memiliki jangka waktu lebih panjang sehingga berpotensi mempengaruhi arus kas dan pengelolaan piutang. Selain itu, perubahan kebijakan dan regulasi pemerintah terkait sistem pengadaan dan distribusi obat, termasuk mekanisme *e-Catalogue* dan lelang nasional, dapat mempengaruhi akses pasar serta tingkat penjualan produk Perseroan. Tingginya tingkat persaingan harga dalam skema JKN juga berpotensi menekan margin usaha, sementara ketergantungan pada prinsipal dalam proses pengadaan produk turut menjadi faktor yang mempengaruhi ketersediaan dan daya saing produk di pasar.	Perseroan telah menerapkan sistem informasi teknologi untuk mendukung proses pemberkasan dan penagihan kepada rumah sakit pemerintah sehingga pengelolaan piutang dapat dilakukan lebih efektif. Kebijakan penjualan kepada relasi Jaminan Kesehatan Nasional (JKN) disesuaikan dengan batas kredit yang wajar bagi masing-masing relasi, sekaligus diimbangi dengan pengembangan saluran penjualan di luar JKN guna mengurangi ketergantungan pada segmen tersebut. Dalam mengelola risiko produk yang terdaftar pada e-Catalogue, Perseroan bekerja sama dengan prinsipal yang mengikuti lelang 2 tahunan dan didukung oleh portofolio produk yang kompetitif untuk meningkatkan peluang keberhasilan. Seiring rencana perubahan sistem lelang obat nasional menjadi katalog lokal sesuai Peraturan Presiden No. 12 Tahun 2021, di mana penentuan pemasok dilakukan di tingkat fasilitas kesehatan, jaringan distribusi Perseroan yang luas menjadi keunggulan dalam menangkap peluang tersebut.
Risks related to National Health Insurance	Risks related to the national health insurance (JKN) may arise from the Company's dependence on customer segments connected to the JKN program, particularly in terms of payment mechanisms that tend to have longer collection periods, potentially affecting cash flow and receivables management. In addition, changes in government policies and regulations related to pharmaceutical procurement and distribution systems, including e-Catalogue mechanisms and national tenders, may affect market access and the Company's product sales levels. Intense price competition within the JKN scheme may also pressure profit margins, while dependence on principals in the product procurement process may affect product availability and competitiveness in the market.	The Company has implemented an information technology system to support documentation and billing processes for government hospital, enabling more effective receivables management. Sales policies for National Health Insurance (JKN) customers are adjusted with reasonable credit limits for each customer, offset by developing non-JKN sales channels to reduce reliance on the segment. To manage risks for products listed on e-Catalogue, the Company works with principals who participate in the biennial tenders and supported by competitive product portfolios to enhance the chance of success. In accordance with the plan of shifting from national to a local catalogue system under Presidential Regulation No. 12/2021, where procurement decisions are made at the healthcare facility level, the Company's broad presence is a competitive advantage in securing this opportunity.
Risiko terkait kendala dalam menagih piutang usaha	Piutang usaha tidak tertagih akibat keterlambatan pembayaran dari pelanggan, serta adanya kesalahan dalam proses penyesuaian (*adjustment*) piutang dalam sistem keuangan.	Perseroan memiliki sistem administrasi berbasis sistem teknologi informasi untuk mengelola piutang dengan baik. Perseroan memiliki hubungan yang baik dengan pelanggan sehingga pengawalan untuk piutang dapat dikelola dengan baik di level kantor cabang maupun di level kantor pusat. Perseroan juga melakukan evaluasi berkala terhadap pagu kredit untuk menyesuaikan dengan kondisi terkini dari pelanggan.
Risks related to constraints in collecting receivables	Trade receivables become uncollectible due to delayed payments from customers, as well as errors in the receivables adjustment process within the financial system.	The Company has an technology information-based administrative system for good receivables management. The Company has good relationships with customers, enabling coordinated follow-up at both branch and head office levels to monitor receivables. The Company also conducted regular evaluation of credit limits to be adjusted with current customer's conditions.

Profil Risiko Risk Profile	Penyebab Risiko Causes of Risk	Mitigasi Risiko Risk Mitigation
Risiko terkait faktor-faktor makro ekonomi yang dapat memengaruhi permintaan untuk produk kesehatan pelanggan	Risiko terkait faktor-faktor makro ekonomi dapat timbul akibat perlambatan pertumbuhan ekonomi, inflasi, serta penurunan daya beli masyarakat yang berdampak pada tingkat konsumsi produk kesehatan. Selain itu, perubahan kebijakan pemerintah dan kondisi ekonomi global juga dapat mempengaruhi permintaan pasar, sehingga berpotensi berdampak pada kinerja pendapatan Perseroan.	Perseroan telah mengembangkan segmen farmasi dan alat kesehatan yang cenderung lebih resilien terhadap siklus ekonomi. Perseroan juga melakukan evaluasi kinerja pendapatan dan analisa permintaan pasar secara regular serta mengambil inisiatif-inisiatif untuk mengantisipasi penurunan dan perlambatan dalam ekonomi yang akan berdampak terhadap pendapatan Perseroan.
Risks related to macroeconomic factors that may affect demand for health products from customers	Risks related to macroeconomic factors may arise from slower economic growth, inflation, and declining consumer purchasing power, which affect the consumption level of healthcare products. In addition, changes in government policies and global economic conditions may affect market demand, potentially impacting the Company's revenue performance.	The Company has developed pharmaceutical and medical device segments, which are relatively resilient to economic cycles. The Company also conducts regular reviews of revenue performance and market demand analysis, and taking proactive initiatives to anticipate decline and economic slowdowns affecting the Company's revenue.
Risiko terkait kehilangan karyawan memegang posisi kunci tertentu	Pengunduran diri atau perpindahan karyawan yang memiliki kompetensi atau peran strategis. Selain itu, terbatasnya ketersediaan talenta pengganti yang memiliki kompetensi setara.	Argon Group percaya bahwa sistem remunerasi Perseroan saat ini cukup bersaing dan menarik untuk mempertahankan dan memotivasi karyawan kunci. Perseroan juga memiliki sistem jenjang karier yang jelas sehingga memotivasi karyawan dan meningkatkan loyalitas karyawan. Perseroan juga memiliki kebijakan, serta sistem operasional prosedur (SOP) yang jelas dan lengkap untuk memastikan bahwa kegiatan operasional yang dijalankan bisa tetap berlangsung.
Risks of losing employees in key positions	Resignation or transfer of employees who hold strategic competencies or roles. In addition, there may be limited availability of replacement talent with equivalent competencies.	Argon Group believes the Company's current remuneration system is competitive and appealing enough to retain and motivate key employees. The Company also has a well-defined career path system that fosters employee motivation and loyalty. The Company also has clear and complete policies and standard operating procedures (SOPs) to ensure uninterrupted business operations.
Risiko terkait sistem pengendalian internal	Risiko terkait sistem pengendalian internal dapat timbul akibat ketidakmemadaian penerapan pengendalian pada proses bisnis serta kurang optimalnya pemantauan atas efektivitas pengendalian tersebut. Selain itu, perbedaan penerapan prosedur di masing-masing unit kerja juga dapat meningkatkan risiko terjadinya kesalahan atau penyimpangan yang berdampak pada kinerja Perseroan.	Unit Audit Internal memiliki Piagam Unit Audit Internal yang memuat tugas, tanggung jawab, wewenang, standar, prinsip dasar, dan Kode Etik Audit Internal. Unit Audit Internal menetapkan rencana audit tahunan berdasarkan penilaian risiko dari proses bisnis penting dengan fokus pada penilaian kecukupan dari sistem kendali dari proses bisnis yang bersangkutan dalam menekan terjadinya risiko operasional yang berpotensi berdampak pada kerugian Perseroan.
Risks related to internal control system	Risks related to internal control systems may arise from inadequate implementation of controls in business processes and less-than-optimal monitoring of the effectiveness of such controls. In addition, differences in the implementation of procedures across work units may increase the risk of errors or irregularities that affect the Company's performance.	The Internal Audit Unit as an Internal Audit Charter outlining its duties, responsibilities, authorities, standards, core principles, and Internal Audit Code of Ethics. The Internal Audit Unit prepares an annual audit plan based on risk assessments of critical business processes, focusing on evaluating the adequacy of internal controls in the business to mitigate operational risks that could potentially result in business losses for the Company.
Risiko terkait produk cacat	Risiko terkait produk cacat dapat timbul akibat ketidaksesuaian kualitas produk dari prinsipal, kesalahan dalam proses penyimpanan dan distribusi, serta keterbatasan dalam pengendalian mutu selama rantai pasok. Selain itu, kurang optimalnya pemantauan dan penanganan terhadap keluhan pelanggan juga dapat meningkatkan potensi beredarnya produk yang tidak memenuhi standar kualitas.	Argon Group terus membangun kerja sama dengan prinsipal terkemuka yang memiliki sistem kendali mutu yang baik. Perseroan telah menerapkan sistem *good storage and distribution practices* (GSDP) untuk memastikan kualitas produk tetap terjaga selama proses penanganan dan distribusi. Selain itu, Perseroan menyediakan layanan pelanggan untuk menerima keluhan dan menindaklanjutinya bersama prinsipal melalui proses farmakovigilans, sehingga tindakan korektif yang cepat dan tepat, termasuk penarikan produk bila diperlukan yang dapat dilakukan demi menjaga keamanan dan kepuasan pelanggan.
Risks related to defective products	Risks related to defective products may arise from non-conformity in product quality from principals, errors in storage and distribution processes, and limitations in quality control throughout the supply chain. In addition, inadequate monitoring and handling of customer complaints may increase the potential circulation of products that do not meet quality standards.	Argon Group constantly collaborates with reputable principals with robust quality control systems. The Company implements the good storage and distribution practices (GSDP) system to ensure product quality is maintained throughout the distribution process. The Company also provides a customer service to receive complaints and to follow it up with principals through pharmacovigilance procedures, ensuring prompt and proper corrective action, including product recalls if required and can be done to maintain customer safety and satisfaction.

Profil Risiko Risk Profile	Penyebab Risiko Causes of Risk	Mitigasi Risiko Risk Mitigation
Risiko terkait persyaratan hukum dan peraturan di industri farmasi	Produk yang telah didistribusikan dikenakan status *hold* atau *recall* oleh otoritas terkait. Selain itu, terdapat ketidaksesuaian produk dengan standar mutu atau ketentuan regulator.	Perseroan memiliki tim khusus yang bertugas memantau, memahami, dan memastikan kepatuhan terhadap seluruh peraturan perundang-undangan yang berlaku di setiap aspek kegiatan Perseroan dan Entitas Anak. Dewan Komisaris dan Direksi secara rutin menerima pembaruan serta rekomendasi dari tim tersebut terkait perubahan regulasi yang relevan. Perseroan juga memiliki reputasi yang baik di mata Badan Pengawas Obat dan Makanan (BPOM) dan Kementerian Kesehatan, yang didukung oleh hubungan yang terjaga dengan para pemangku kepentingan.
Risks related to legal requirements and regulation in pharmacy industry	Products that have already been distributed may be placed on hold or recalled by the relevant authorities. In addition, products may not comply with quality standards or regulatory requirements.	The Company has a special team tasked to monitor, understand, and ensure adherence to all applicable laws and regulations across all activities of the Company and its Subsidiaries. The Board of Commissioners and Board of Directors receive regular updates and recommendations from this team in relation with relevant regulatory changes. The Company also maintains a positive reputation with the National Agency of Drug and Food Control (BPOM) and Ministry of Health, supported by strong stakeholder relations.
Risiko terkait sistem informasi dan manajemen data	Terjadi karena ketidakakuratan proses validasi data karyawan cabang penerima insentif bulanan atau triwulanan, potensi kebocoran atau akses tidak sah terhadap data perusahaan, serta kehilangan dokumen mutu. Risiko juga dapat terjadi akibat keterlambatan pembaruan data dalam sistem, kegagalan proses penjadwalan pada sistem Data *Warehouse* dan *Hyperion* yang menyebabkan keterlambatan pengiriman laporan, serta informasi penjualan dan persediaan yang tidak akurat.	Perseroan menerapkan *business continuity plan* (BCP) dalam penyelenggaraan sistem informasi beserta sistem pengamanan data. Setiap komponen yang merupakan *single point of failure* dilakukan pengamanan *redundancy. Database* di *backup* secara harian dan secara berkala (2 kali setahun) dilakukan *drill* simulasi pengalihan pusat data ke *disaster recovery site* yang berlokasi terpisah dari pusat data utama.
Risks related to information system and data management	This may occur due to inaccuracies in the validation process of branch employee data for monthly or quarterly incentive recipients, potential data leakage or unauthorized access to company data, and the loss of quality documents. Risks may also arise from delays in updating data in the system, failures in scheduling processes within the Data Warehouse and Hyperion systems that result in delays in report submission, as well as inaccurate sales and inventory information.	The Company implements a business continuity plan (BCP) in its information system along with data security system. Every single point of failure component is secured with redundancy measures. Database is backup daily and regularly (twice a year), with simulation drill of shifting data center operations to a disaster recovery site located separately from the main data center.
Risiko terkait infrastruktur	Terjadi akibat adanya kerusakan atau gangguan operasional pada mesin produksi, gangguan pada utilitas pendukung seperti listrik, air, atau sistem operasional lainnya, serta kerusakan pada fasilitas kerja maupun alat angkut yang digunakan dalam kegiatan operasional perusahaan.	Perseroan memiliki jaringan kantor cabang yang tersebar di seluruh Indonesia, sehingga gangguan infrastruktur pada satu wilayah tidak berdampak signifikan terhadap operasional secara keseluruhan. Untuk menjamin kontinuitas bisnis, Perseroan menerapkan BCP yang memungkinkan pemindahan aktivitas cabang terdampak ke cabang terdekat dalam waktu relatif singkat. Dari sisi teknologi, Perseroan mengoperasikan 2 pusat pengolahan data sebagai langkah redundansi sehingga jika salah satu terganggu, layanan dapat dialihkan ke pusat lainnya. Selain itu, ruangan penyimpanan bersuhu dingin dilengkapi sistem alarm pemantauan pasokan listrik dan Perseroan menyiagakan pembangkit listrik cadangan (genset) untuk memastikan operasional tetap berjalan saat terjadi gangguan pasokan listrik.
Risks related to infrastructure	This may occur due to damage or operational disruption to production machinery, disruption to supporting utilities such as electricity, water, or other operational systems, as well as damage to work facilities and transportation equipment used in the Company's operations.	The Company has a network of branch offices spread across Indonesia, so any infrastructure disruption in an area has no significant impact to overall operations. To guarantee business continuation, the Company implements BCP that allows a rapid activities relocation of affected branch to nearby. In terms of technology, the Company operates 2 data processing centers as a redundancy measure, enabling data rerouting in the event of failure in one. Also, the cold storage facilities are also equipped with alarms to monitor electricity supply and the Company has backup generators on standby to ensure the operations will continue if there is a disruption on the electricity supply.

Profil Risiko Risk Profile	Penyebab Risiko Causes of Risk	Mitigasi Risiko Risk Mitigation
Risiko terkait kegiatan manufaktur alat kesehatan	Terjadi karena *mix-up* produk atau material di area produksi, produk yang dihasilkan tidak memenuhi spesifikasi mutu yang telah ditetapkan, serta ketidaksesuaian proses produksi dengan standar operasional prosedur yang berlaku. Kondisi tersebut berpotensi memengaruhi kualitas produk serta kelancaran proses produksi.	PT DMM akan menerapkan kaidah cara produksi yang baik (CPB) untuk memastikan mutu bahan baku dan produk yang dihasilkan. Setiap bahan baku akan diuji pada saat penerimaan untuk memastikan kesesuaiannya dengan standar yang telah ditetapkan. Proses produksi juga akan dilengkapi dengan *in-process control* yang diperlukan, sementara produk jadi akan melalui pengujian akhir guna memastikan pemenuhan spesifikasi mutu sebelum dipasarkan. Selain itu, seluruh tenaga kerja yang terlibat dalam proses produksi wajib memenuhi kualifikasi dan kompetensi yang dipersyaratkan agar kualitas dan konsistensi proses tetap terjaga.
Risks related to the activities of manufacturing medical devices	This may occur due to product or material mix-ups in the production area, products not meeting established quality specifications, and non-compliance of production processes with applicable standard operating procedures. These conditions may affect product quality and the smoothness of the production process.	PT DMM will implement good manufacturing practices (GMP) to ensure the quality of material and products generated. Every material will be tested upon receiving to ensure its conformity with established standard. The production process will also equip with the necessary in-process control, while the final product will go through a final testing to ensure fulfilment with quality specification prior to be marketed. Also, all workforce involved in the production process are required to meet specific qualifications and competence to maintain the quality and consistency of the process.
Risiko terkait persediaan	Terjadi disebabkan kehilangan stok di gudang (*warehouse*), ketidaksesuaian antara produk yang diterima dengan data alokasi atau dokumen pengiriman, serta ketidaktepatan pencatatan stok dalam sistem persediaan.	Perseroan menggunakan sistem *enterprise resource planning* (ERP) berbasis *Oracle* yang dilengkapi dengan *Warehouse Management System*, *Oracle Demand Planning*, dan *Advanced Supply Chain Planning*. Integrasi sistem ini memungkinkan Argon Group mengelola persediaan secara lebih efektif berdasarkan proyeksi permintaan pelanggan, sehingga perencanaan dan pengendalian stok dapat dilakukan dengan akurat dan efisien.
Risks related to inventory	This may occur due to stock losses in the warehouse, discrepancies between products received and allocation data or shipping documents, as well as inaccurate stock recording in the inventory system.	The Company uses an Oracle based enterprise resource planning (ERP) system integrated with a Warehouse Management System, Oracle Demand Planning, and Advanced Supply Chain Planning. These tools allow Argon Group to manage its inventory more effectively, based on customer demand forecasts, enabling more accurate and efficient inventory planning and management.
Risiko terkait pemasaran dan tenaga penjualan	Risiko ini dapat terjadi karena proses validasi data karyawan cabang penerima insentif bulanan atau triwulanan yang tidak akurat, serta karyawan yang tidak memperoleh pelatihan yang sesuai dengan kebutuhan jabatan berdasarkan *Training Need Analysis* (TNA).	Perseroan telah membangun Tim Pemasaran dan Penjualan berpengalaman yang memiliki hubungan baik dengan pelanggan untuk memastikan upaya pemasaran dapat dilakukan dengan efektif. Perseroan telah mengembangkan sistem remunerasi berbasis kompetensi dan kinerja yang kompetitif untuk memotivasi dan mempertahankan tenaga penjualan. Perseroan juga mempunyai program pelatihan yang dilakukan secara berkala untuk meningkatkan kompetensi Tim Penjualan melalui ujian *online*, pelatihan produk, dan *soft skill*.
Risks related to marketing and sales personnel	This risk may occur due to inaccuracies in the validation process of branch employee data for monthly or quarterly incentive recipients, as well as employees not receiving training aligned with job requirements based on the Training Need Analysis (TNA).	The Company has built an experienced Sales and Marketing Team with good customer relationships to ensure effective market engagement. The Company has developed a competitive, performance-based remuneration system to motivate and retain sales personnel. The Company also has regular training programs to enhance the competency of Sales Team through online assessments, product training, and soft skills.
Risiko terkait jejaring distribusi	Risiko ini dapat terjadi karena kesalahan dalam pengiriman barang kepada pelanggan serta penggunaan ruang penyimpanan dan armada transportasi yang tidak memenuhi standar kualifikasi yang ditetapkan.	Perseroan memiliki strategi untuk memperkuat dan mengembangkan hubungan pelanggan melalui *key account management* dan *telesales* melalui Tim *Customer Service Officer* untuk lebih memahami kebutuhan pelanggan. Perseroan juga telah membangun akses berbasis digital untuk memudahkan interaksi dengan pelanggan. Perseroan juga yakin bahwa portofolio produk yang luas memberikan daya tawar yang kuat terhadap pelanggan.
Risks related to distribution network	This risk may occur due to errors in the delivery of goods to customers, as well as the use of storage facilities and transportation fleets that do not meet the required qualification standards.	The Company has a strategy to strengthen and nurture customer relationships through key account management and telesales, conducted by Customer Service Officers Team to better understand the customer needs. The Company has also developed digital-based access for easier customer interaction. The Company also believe that its broad product portfolio leverages its bargaining position with customers.

Profil Risiko Risk Profile	Penyebab Risiko Causes of Risk	Mitigasi Risiko Risk Mitigation
Risiko terkait siklus konversi kas	Terjadi akibat praktik *lapping* yang dilakukan oleh karyawan dalam proses penerimaan dan pencatatan pembayaran dari pelanggan.	Perseroan melakukan pemantauan piutang usaha dan persediaan harian secara ketat. Perseroan juga melakukan proyeksi keuangan secara berkala harian, mingguan, dan bulanan sehingga kebutuhan dana dapat diantisipasi dengan baik.
Risks related to cash conversion cycle	This may occur due to lapping practices carried out by employees in the process of receiving and recording customer payments.	The Company closely monitors receivables and inventory on a daily basis. The Company also reviewed its financial projections regularly, daily, weekly, and monthly, to properly anticipate funding needs.
Risiko terkait strategi bisnis	Risiko yang muncul apabila pembukaan cabang atau *Regional Office* (RO) baru tidak mencapai tingkat profitabilitas sesuai dengan rencana pengembangan bisnis yang telah ditetapkan dalam *Project Development Plan* (PDP).	Perseroan melakukan evaluasi secara berkala terhadap eksekusi dari strategi bisnis yang sudah ditetapkan secara rutin, sehingga setiap strategi yang tidak berjalan sesuai rencana dapat diantisipasi dengan cepat. Untuk mengantisipasi perubahan pasar, Perseroan senantiasa melakukan survei kondisi lapangan, melakukan evaluasi, dan memberikan *input* terhadap prinsipal. Hasil survei juga dapat dipakai untuk menentukan strategi ke depan.
Risks related to business strategies	Risks may arise if the opening of new branches or Regional Offices (RO) does not achieve the profitability level in accordance with the business development plan established in the Project Development Plan (PDP).	The Company regularly reviews the implementation of its business strategies, so that any strategy that is not going according to plan can be promptly addressed. To anticipate market changes, the Company always conducting field surveys, evaluation, and provides input to principals. Survey results are also used for future strategy determination.
Risiko terkait geopolitik dan *trade barriers*	Risiko yang timbul akibat ketegangan geopolitik, perubahan kebijakan perdagangan internasional, serta pembatasan ekspor dan impor yang berpotensi mengganggu kelancaran rantai pasok. Kondisi tersebut dapat mempengaruhi ketersediaan barang dagang, waktu pengiriman, serta biaya pengadaan yang berdampak pada operasional Perseroan.	Perseroan memantau setiap indikasi yang terjadi dengan geopolitik dan *trade barriers* sehingga dapat melakukan perencanaan pembelian barang dagang untuk mengantisipasi gangguan pasokan yang mungkin terjadi. Perseroan juga memiliki kebijakan untuk mempertahankan persediaan untuk beberapa bulan ke depan yang dapat melindungi Perseroan dari gangguan pasokan.
Risks related to geo-politic and trade barriers	Risks arising from geopolitical tensions, changes in international trade policies, and export-import restrictions may disrupt the smoothness of the supply chain. Such conditions may affect product availability, delivery times, and procurement costs, thereby impacting the Company's operations.	The Company monitors any occurring indication in the geo-politic and trade barriers to plan purchase of trade goods to anticipate any possible disruption. The Company also has a policy to maintain buffer stock for several months to protect the Company from supply disruption.
Risiko terkait litigasi, perselisihan hukum, serta tuntutan atau proses pemeriksaan	Risiko yang terjadi karena strategi penanganan kasus atau permasalahan hukum yang tidak tepat sehingga berpotensi menimbulkan dampak hukum maupun reputasi bagi perusahaan.	Perseroan dengan itikad baik selalu berusaha memenuhi setiap kewajiban dan jaminan yang telah disepakati dengan prinsipal dan pelanggan. Perseroan juga selalu berusaha mematuhi ketentuan peraturan perundang-undangan yang berlaku. Upaya-upaya tersebut dapat meminimalisir terjadinya suatu litigasi, perselisihan hukum, tuntutan, atau proses pemeriksaan terhadap Perseroan.
Risks related to litigation, legal dispute, and claim or examination process	Risks may arise due to inappropriate strategies in handling legal cases or issues, potentially resulting in legal and reputational impacts on the Company.	The Company with good faith always try to fulfil all obligations and warranties agreed with principals and customers. The Company also try maintains compliance with applicable laws and regulations. These efforts can minimize the occurrence of litigation, legal dispute, claim, or examination process on the Company.
Risiko terkait asuransi	Risiko yang timbul akibat potensi kerugian atas aset dan persediaan yang disebabkan oleh kejadian tidak terduga, seperti kebakaran, banjir, huru-hara, gempa bumi, serta kerusakan atau kehilangan barang selama proses pengiriman dan penyimpanan. Selain itu, ketidakcukupan cakupan perlindungan asuransi atau ketidaksesuaian nilai pertanggungan juga dapat meningkatkan potensi kerugian yang harus ditanggung oleh Perseroan.	Perseroan telah dan akan terus memastikan bahwa seluruh aset-aset yang material telah diasuransikan berdasarkan situasi yang kemungkinan dapat terjadi, seperti kebakaran, banjir, huru-hara, dan gempa bumi. Perseroan juga sudah memiliki kebijakan untuk mengasuransikan barang dalam perjalanan maupun yang berada di gudang (*stock throughput*) untuk menutup kerusakan barang yang dikirim dari prinsipal ke fasilitas distribusi Perseroan serta Perseroan ke pelanggan.
Risks related to insurance	Risks may arise from potential losses of assets and inventories caused by unexpected events, such as fire, flood, riots, earthquakes, as well as damage to or loss of goods during delivery and storage. In addition, inadequate insurance coverage or insufficient insured value may increase the potential losses to be borne by the Company.	The Company has and will continue ensuring that all material assets are insured against potential risks, such as fire, flood, civil unrest, and earthquakes. The Company has also adopted policies for insuring goods in transit and those in storage (stock throughput) to protect against product damage during shipment from principals to the Company's distribution facilities, and from the Company to customers.

Profil Risiko Risk Profile	Penyebab Risiko Causes of Risk	Mitigasi Risiko Risk Mitigation
Risiko terkait Hak Kekayaan Intelektual	Terjadi akibat kesamaan desain yang dipublikasikan dengan pihak lain, penggunaan merek yang sertifikatnya telah kadaluwarsa, serta kemiripan atau kesamaan merek milik Perseroan dengan merek pihak lain yang berpotensi menimbulkan sengketa hukum.	Perseroan telah dan akan terus berusaha untuk memperoleh perlindungan atas hak kekayaan intelektual (HAKI) yang dimilikinya dengan melakukan pendaftaran ke Direktorat Jenderal Hak Kekayaan Intelektual, Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia, baik untuk merek dagang, merek jasa, dan hak ciptanya.
Risks related to Intellectual Property	This may occur due to similarities between published designs and those of other parties, the use of trademarks whose certificates have expired, as well as similarities between the Company's trademarks and those of other parties, which may potentially lead to legal disputes.	The Company has and will continue to strive and obtain protection on its intellectual property (IP) by registering its trademarks, service marks, and copyrights with the Directorate General of Intellectual Property under the Ministry of Law and Human Rights of the Republic of Indonesia.
Risiko terkait *joint venture*	Risiko yang timbul akibat perbedaan kepentingan dan strategi dengan mitra usaha, serta keterbatasan pengendalian terhadap operasional *joint venture*. Selain itu, pemilihan mitra yang kurang tepat juga dapat berpotensi menimbulkan risiko kerugian bagi Perseroan.	Perseroan menerapkan prinsip kehati-hatian dalam memilih mitra *joint venture* agar tidak menimbulkan kerugian bagi Perseroan di masa yang akan datang.
Risks related to joint venture	Risks may arise due to differences in interests and strategies with business partners, as well as limited control over joint venture operations. In addition, inappropriate partner selection may potentially result in losses for the Company.	The Company implements prudent principles in selecting joint venture partners to avoid future financial losses for the Company.

Evaluasi terhadap Efektivitas Manajemen Risiko [ACGS-D.3.17]

Secara berkala, Perseroan melakukan evaluasi atas efektivitas penerapan manajemen risiko untuk memastikan bahwa proses identifikasi, pemantauan, dan pengendalian risiko berjalan secara memadai dan sesuai dengan ketentuan yang berlaku. Evaluasi tersebut dilakukan melalui penelaahan atas sistem pengendalian internal, pelaksanaan kebijakan manajemen risiko, serta efektivitas respons Perseroan terhadap potensi risiko yang dihadapi. Unit Audit Internal berperan dalam mengidentifikasi kelemahan atau area yang memerlukan perbaikan dan menyampaikan hasil evaluasi kepada Direksi serta Dewan Komisaris melalui Komite Audit sebagai bagian dari fungsi pengawasan dan peningkatan berkelanjutan. Melalui evaluasi berkala ini, Perseroan memastikan bahwa kerangka manajemen risiko terus ditingkatkan guna mendukung keberlanjutan dan pencapaian tujuan usaha Perseroan.

Evaluation of the Effectiveness of the Risk Management System [ACGS-D.3.17]

The Company periodically evaluates the effectiveness of implementation of its risk management to ensure that the identification, monitoring, and risk control process are running adequately and in line with applicable provisions. This evaluation is conducted by reviewing internal control system, implementing risk management policies, and effectiveness of Company's response to the risk potentials faced. The Internal Audit Unit has a role in identifying weaknesses or area requiring improvement and submit the evaluation results to the Board of Directors and the Board of Commissioners through Audit Committee as part of its supervisory function and continuous improvement. Through this periodic evaluation, the Company ensures that the risk management framework is constantly updated to support sustainability and achievement of the Company's business objectives.

Pernyataan Kecukupan Manajemen Risiko [ACGS-D.3.20]

Selama tahun 2025, Dewan Komisaris dan Direksi menilai bahwa manajemen risiko Perseroan telah berjalan secara memadai dan efektif dalam mengidentifikasi, memantau, dan mengelola risiko yang relevan dengan kegiatan usaha Perseroan. Penilaian tersebut didasarkan pada hasil pemantauan dan evaluasi yang dilakukan sepanjang periode pelaporan. Meskipun demikian, Dewan Komisaris dan Direksi terus mendorong peningkatan berkelanjutan untuk memastikan manajemen risiko Perseroan semakin adaptif terhadap dinamika lingkungan usaha dan mampu mendukung pencapaian tujuan Perseroan di masa mendatang.

Statement on the Adequacy of the Risk Management [ACGS-D.3.20]

Throughout 2025, the Board of Commissioners and Board of Directors considers the Company's risk management has run adequately and effectively in identifying, monitoring, and managing risk relevant to the Company's business activities. This assessment is based on the results or monitoring and evaluation conducted throughout the reporting period. Nevertheless, the Board of Commissioners and Board of Directors continue to encourage continuous improvement to ensure the Company's risk management is more adaptive to the dynamics of the business environment and capable of supporting achievement of the Company's future objectives.

Perkara Hukum
Litigations

Sepanjang tahun 2025, Perseroan, Dewan Komisaris, dan Direksi tidak menghadapi perkara hukum pidana, namun terdapat perkara perdata yang melibatkan PT AAM dan PT DD sebagai termohon (turut tergugat), dengan penjelasan lebih lanjut mengenai perkara tersebut disajikan dalam tabel berikut.

Throughout 2025, the Company, Board of Commissioners, and Board of Directors faced no criminal legal case, but there was a civil case involving PT AAM and PT DD as respondents (co-defendants), with a more detailed explanation about the case presented in the below table.

Permasalahan Hukum Legal Cases	Total Kasus Total Cases	
	Perdata Civil	Pidana Criminal
Telah mendapat putusan yang mempunyai kekuatan hukum tetap Obtained a final and binding legal decision	-	-
Dalam proses penyelesaian Ongoing settlement process	1	-
Total	**1**	**-**

Pokok Perkara Subject Matter	Status Penyelesaian Settlement Status	Pengaruh terhadap Kondisi Perseroan Impact on Company's Condition	Risiko yang Dihadapi Risks Faced	Sanksi Administrasi yang Diterima Administration Sanction Faced
Kasus Perdata Civil Case				
PT AAM dan PT DD sedang terlibat sebagai termohon (turut tergugat) dalam perkara perdata dengan Register No. 359/Pdt.G/2024/PN JKT.SEL dengan pihak tergugat adalah PT Covidien Indonesia dan Covidien Pte Ltd melawan PT Surgika Alkesindo sebagai pemohon (penggugat) atas gugatan perbuatan melawan hukum.	Dalam proses persidangan di tingkat Kasasi.	Manajemen berkeyakinan bahwa tidak ada dampak keuangan yang material terhadap Perseroan.	Tidak ada.	Tidak ada.
PT AAM and PT DD are involved as respondents (co-defendants) in a civil lawsuit with Register No. 359/Pdt.G/2024/PN JKT.SEL with defendants PT Covidien Indonesia and Covidien Pte Ltd, versus PT Surgika Alkesindo as the claimant (plaintiff), in a claim alleging an unlawful act.	Currently in Cassation stage.	Management believes there is no material financial impact on the company.	None.	None.

Sanksi Administratif [ACGS-C.2.6]
Administrative Sanctions

Selama periode 2025, Perseroan dan Entitas Anak tidak menerima sanksi administratif. Seluruh pelaporan telah dilakukan sesuai ketentuan dan tepat waktu.

Throughout 2025, the Company and its Subsidiaries received no administrative sanction. All reports have been done in line with the provisions and in timely manner.

Kode Etik [ESG G-07]
Code of Conduct

Perseroan telah membentuk Kode Etik yang disahkan pada bulan Juli 2025 dan telah disediakan di situs web Perseroan. Kode Etik ini bertujuan untuk:

1. Menjadi pedoman bagi Perseroan dan Entitas Anak dalam memahami dan melaksanakan kepatuhan peraturan-peraturan dan nilai-nilai yang berlaku umum;
2. Merupakan pedoman pelaksanaan norma-norma dasar, sikap, dan tindakan karyawan dalam menjalankan tugas, serta pengambilan keputusan dalam mencerminkan citra dan nama baik Perseroan;
3. Memberikan pemahaman kepatuhan dalam menjalankan hubungan dan memastikan kesamaan serta konsistensi sikap maupun tindakan karyawan dalam implementasi pekerjaan sehari-hari; serta
4. Memastikan adanya keseragaman dan konsistensi sikap maupun tindakan dalam implementasi pekerjaan sehari-hari.

The Company has established a Code of Conduct ratified on July 2025 and published on the Company's website. This Code of Conduct aims to:

1. Serve as a guideline for the Company and its Subsidiaries in understanding and complying with the generally applicable regulations and values;
2. Serves as a guideline of implementation of basic norms, attitudes, and employee conduct in carrying out their duties, and decision making in reflecting the Company's image and reputation;
3. Provide understanding of compliance in any relationships and ensure equality and consistency of employee attitude or action in the implementation of daily works; and
4. Ensure there is uniformity and consistency of attitude or action in the implementation of daily works.

Ruang Lingkup [ACGS-D.2.2]

Kode Etik ini berlaku bagi:

1. Anggota Dewan Komisaris dan Direksi;
2. Komite Audit;
3. Karyawan Perseroan dan Entitas Anak; dan
4. Peserta Magang.

Scope [ACGS-D.2.2]

The Code of Conduct is applicable to:

1. Members of the Board of Commissioners and Board of Directors;
2. Audit Committee;
3. Employees of the Company and its Subsidiaries; and
4. Interns.

Pokok-Pokok Kode Etik [ACGS-D.2.1]
Core Principles of the Code of Conduct

Komitmen untuk Menghormati Commitment to Respect			
Mempromosikan Rasa Hormat di Tempat Kerja **Promoting Respect in the Workplace**			
Menghormati Sesama Manusia Respect for Others	Keterbukaan dan Tanggung Jawab Openness and Accountability	Nama Baik dan Saling Mengingatkan Reputation and Mutual Reminders	Sikap Kerja Matang, Positif, Objektif Matured, Positive, Objective Work Attitude
Memastikan Keselamatan dan Kesehatan di Tempat Kerja **Ensuring Workplace Safety and Health**			
Kesehatan dan Keselamatan Kerja (K3) Occupational Health and Safety (OHS)	Lingkungan Kerja yang Aman dari Tindak Kekerasan Safe Workplace, Free of Any Violence Act	Penyalahgunaan Narkoba dan Alkohol Drugs and Alcohol Abuse	Intoleransi Intolerance
Memastikan Praktik Ketenagakerjaan yang Adil **Ensuring Fair Employment Practice**			
Praktik Ketenagakerjaan Employment Practice	Kesetaraan dan Non-Diskriminasi Equality and Non-Discrimination	Pencegahan Pelecehan Prevention of Harassment	

Komitmen pada Integritas **Commitment to Integrity**				
Kepatuhan dan Integritas **Compliance and Integrity**				
Kepatuhan pada Hukum Legal Compliance	Menentang Segala Bentuk Kecurangan Against All Forms of Fraud	Anti-Pencucian Uang Anti-Money Laundering	Memelihara Catatan Transaksi yang Akurat Maintaining an Accurate Transaction Record	Menghindari *Insider Trading* Insider Trading Prevention
Benturan Kepentingan **Conflict of Interest**				
		Menghindari Konflik Kepentingan Conflict of Interest Prevention		
Hubungan Baik **Good Relationships**				
Hubungan dengan Pesaing Relationships with Competitors		Hubungan dengan Mitra Bisnis Relationships with Business Partners		Hubungan dengan Penyelenggara Negara Relationships with Public/State Officials
Komitmen pada Keberlanjutan **Commitment to Sustainability**				
Memastikan Pengelolaan Dijalankan dengan Baik **Ensuring Sound and Responsible Management**				
Perlindungan terhadap Lingkungan Environmental Protection	Menyediakan Keamanan Produk dan Layanan yang Berkualitas Providing Safe and High-Quality Products and Services	Pengelolaan Komunikasi Publik Public Communication Management	Perlindungan Data Pribadi Personal Data Protection	
Melindungi Aset Perusahaan Safeguarding Company Assets	Melindungi Identitas Perusahaan Safeguarding Company Identity	Melindungi Kerahasiaan Informasi Safeguarding Information Confidentiality	Melindungi Hak Kekayaan Intelektual Safeguarding Intellectual Property	

Sosialisasi dan Upaya Penegakan Kode Etik [ACGS-D.2.3]

Perseroan berkomitmen untuk memastikan penerapan Kode Etik berjalan secara konsisten dan efektif melalui berbagai upaya penegakan yang mencakup sosialisasi, penguatan kepatuhan individu, serta mekanisme pengendalian yang memadai. Upaya ini ditujukan untuk menanamkan nilai etika dan integritas sebagai bagian dari budaya kerja Perseroan.

Dalam rangka meningkatkan pemahaman dan penerapan Kode Etik, Perseroan menyelenggarakan program sosialisasi Kode Etik bagi karyawan yang pada tahun 2025 dilaksanakan pada bulan Juli. Sosialisasi tersebut bertujuan untuk memperkenalkan dan memperdalam pemahaman mengenai prinsip-prinsip etika agar dapat diterapkan dalam perilaku kerja sehari-hari. Program sosialisasi ini diselenggarakan oleh Departemen Sumber Daya Manusia (SDM) bekerja sama dengan Direksi, Kepala Departemen, serta unit kerja terkait. Sementara itu, bagi pihak eksternal, Kode Etik Perseroan dapat diakses melalui situs web resmi Perseroan sebagai bentuk keterbukaan dan komitmen terhadap praktik bisnis yang beretika.

Dissemination and Enforcement of the Code of Conduct [ACGS-D.2.3]

The Company is committed to ensure the implementation of the Code of Conduct is conducted consistently and effectively through enforcement measures, including dissemination, strengthening of individual compliance, and adequate control mechanism. These efforts are aimed to instill ethical and integrity values as integral part of Company's work culture.

In order to improve understanding and implementation of the Code of Conduct, the Company organized a Code of Conduct socialization program for employees, which in 2025 was conducted in July. The program aimed to introduce and deepen understanding of ethical principles so that they can be applied in daily work behavior. This dissemination program is organized by the Human Resources (HR) Department in collaboration with the Board of Directors, Department Heads, and related work units. Meanwhile, for external stakeholders, the Company's Code of Conduct is accessible via Company's official website as part of its transparency and commitment to ethical business practices.

Selain sosialisasi Kode Etik, Perseroan juga menyelenggarakan pelatihan wajib terkait pemasaran yang beretika (*ethical marketing*) dan farmakovigilans bagi karyawan yang relevan dengan aktivitas pemasaran dan distribusi produk. Pelatihan ini bertujuan untuk memastikan bahwa seluruh aktivitas pemasaran serta pengelolaan keamanan produk dilaksanakan sesuai dengan prinsip etika, ketentuan peraturan perundang-undangan, serta standar yang berlaku di industri kesehatan.

Sebagai bagian dari penerapan dan pemantauan kepatuhan terhadap Kode Etik, Perseroan mewajibkan setiap karyawan untuk menandatangani Formulir Pernyataan Kepatuhan Kode Etik pada saat mulai bergabung. Melalui formulir tersebut, karyawan menyatakan telah membaca, memahami, dan berkomitmen untuk mematuhi Kode Etik Perseroan serta bersedia dikenakan sanksi sesuai ketentuan yang berlaku apabila terjadi pelanggaran. Mekanisme ini merupakan salah satu bentuk pengendalian Perseroan untuk memastikan kepatuhan terhadap Kode Etik diterapkan secara konsisten di seluruh tingkatan organisasi.

Jenis Sanksi dan Pelanggaran Kode Etik

Setiap insan perusahaan dapat menyampaikan pelanggaran terkait Kode Etik melalui saluran yang disediakan, yaitu:

1. Telp/WhatsApp : (081) 1110 8081
2. Email : care@medela-potentia.com

Adapun komponen informasi yang perlu diinfokan pada saat menyampaikan laporan pelanggaran, yaitu:

1. Jenis laporan pelanggaran yang terjadi (jenis pelanggaran pada Kode Etik);
2. Nama pihak yang dilaporkan;
3. Jabatan pihak yang dilaporkan;
4. Lokasi kejadian;
5. Waktu kejadian;
6. Kronologi kejadian; serta
7. Bukti-bukti pendukung lainnya yang dibutuhkan.

Jika seluruh komponen yang dipersyaratkan telah dipenuhi, laporan pelanggaran akan diproses lebih lanjut oleh Divisi SDM. Apabila hasil pemeriksaan membuktikan adanya pelanggaran, Perseroan akan menjatuhkan sanksi sesuai kebijakan yang berlaku, mulai dari teguran tertulis, surat peringatan, pemutusan hubungan kerja, hingga pelaporan kepada pihak berwajib untuk pelanggaran berat. Selama tahun 2025, Perseroan maupun Entitas Anak tidak menerima laporan terkait pelanggaran Kode Etik. Hal ini menunjukkan bahwa sosialisasi Kode Etik dan Nilai-Nilai Perusahaan telah berjalan dengan baik dan efektif.

In addition to the Code of Conduct socialization, the Company also organized mandatory training related to ethical marketing and pharmacovigilance for employees relevant to marketing and product distribution activities. This training aims to ensure that all marketing activities and product safety management are carried out in accordance with ethical principles, applicable laws and regulations, and standards prevailing in the healthcare industry.

As part of the implementation and monitoring of compliance to Code of Conduct, the Company requires each employee to sign a Statement of Compliance to Code of Conduct Form upon onboarding. In this form, every employee declare that he/she has read, understood, and committed to comply with the Company's Code of Conduct and willing to accept sanctions in accordance with applicable regulations in case of any violation. It is one of the Company's internal control measures to ensure that compliance with Code of Conduct is implemented consistently across all organizational levels.

Types of Sanctions and Code of Conduct Violation

Each company personnel can report of Code of Conduct violation through these following channels:

1. Phone/WhatsApp : (081) 1110 8081
2. Email : care@medela-potentia.com

The violation report submitted need to include the following information, namely:

1. Type of violation occurred (type of violation against the Code of Conduct);
2. Name of the reported party;
3. Position of the reported party;
4. Location of the incident;
5. Time of the incident;
6. Chronology of the incident; and
7. Other relevant supporting evidence.

If all of the required components above are fulfilled, the violation report will be processed further by HR Division. If the examination confirm there is a violation, the Company will impose sanctions in line with the applicable policy, from written reprimand, warning letter, employment termination, to reporting to the authority for serious violation. Throughout 2025, the Company and its Subsidiaries received no report of violation of Code of Conduct. It shows that the dissemination of Code of Conduct and Corporate Values have run well and effectively.

Program Kepemilikan Saham oleh Karyawan dan/atau Manajemen (ESOP/MSOP) [ACGS-B.6.3]

Employee and/or Management Stock Ownership Program (ESOP/MSOP)

Program *Employees Stock Allocation*

Merujuk pada Akta Pernyataan Keputusan Para Pemegang Saham Perseroan No. 38 tanggal 22 November 2024 bahwa Perseroan akan melaksanakan program *employees stock allocation* (ESA) sebanyak-banyaknya 2.187.500 saham dengan harga pelaksanaan Rp20,- per saham.

Pihak yang melakukan pengelolaan Program ESA adalah Tim Pengelola Program ESA dari Divisi SDM. Pihak yang dapat menjadi peserta Program ESA harus memenuhi kriteria berikut.

1. Karyawan tetap Perseroan pada jenjang jabatan minimum *officer/supervisor* dengan masa kerja minimum 12 bulan sampai dengan tanggal 1 Maret 2025.
2. Karyawan yang dipekerjakan kembali setelah masa pensiun dengan status karyawan kontrak Perseroan.
3. Karyawan Perseroan dalam status aktif bekerja sampai dengan sebelum dimulainya masa penawaran umum dan tidak dalam periode pemberitahuan (*notice period*) pengunduran diri.
4. Karyawan Perseroan tidak dalam status terkena sanksi administratif pada saat implementasi Program ESA.

Selain itu, Perseroan juga telah menetapkan syarat, ketentuan, dan prosedur dari Program ESA sebagai berikut.

1. Saham Program ESA terbagi menjadi saham penghargaan dan saham jatah pasti. Dari total seluruh saham Program ESA, sekitar 1.149.000 saham atau sekitar 52,5% akan dialokasikan untuk saham penghargaan dan sisanya akan dialokasikan untuk saham jatah pasti.
2. Peserta Program ESA yang memenuhi seluruh kriteria dalam Program ESA sebagaimana tersebut di atas akan menerima penghargaan dalam bentuk saham penghargaan dan saham jatah pasti.
3. Saham penghargaan dan saham jatah pasti akan diberikan sesuai dengan masa kerja, jabatan, dan pencapaian kinerja selama bekerja di Perseroan. Alokasi tersebut akan ditentukan oleh Direksi Perseroan.
4. Untuk saham penghargaan, setiap peserta Program ESA dapat menerima saham penghargaan tanpa dikenakan biaya dan akan dibayarkan oleh Perseroan dengan dana yang berasal dari kas internal Perseroan.
5. Untuk saham jatah pasti, setiap peserta Program ESA dapat menerima saham jatah pasti dengan biaya atau pendanaan sendiri.
6. Saham Penghargaan tidak dapat diperjualbelikan dan/atau dipindahtangankan dalam periode 12 bulan terhitung sejak

Employees Stock Allocation Program

Referring to Deed of Statement of Shareholders' Resolution No. 38 dated November 22nd, 2024, the Company will carry out the employees stock allocation (ESA) program of up to 2,187,500 shares with an exercise price of Rp20 per share.

ESA Program Management Team from HR Division will administer the ESA Program. Employees eligible to participate in the ESA Program need to fulfill the following criteria.

1. Permanent employee of the Company from a minimum position of officer/supervisor with a minimum length of service of 12 months as of March 1st, 2025.
2. Employee rehired after retirement under the status of contractual employee of the Company.
3. Active employee of the Company up to prior to the start of the public offering period and is not under the notice period for resignation.
4. Employee of the Company not under the status of receiving administrative sanction during the ESA Program implementation.

Further, the Company has established terms, conditions, and procedures of the ESA Program as follows.

1. Shares for ESA Program consist of reward shares and guaranteed allocation shares. Of the total ESA shares, around 1,149,000 shares or 52.5%, are allocated as reward shares, and the remainder will be allocated as guaranteed allocation shares.
2. ESA Program participants who meet all aforementioned eligibility criteria of ESA Program will receive reward in the form of both reward shares and guaranteed allocation shares.
3. Reward shares and guaranteed allocation shares will be given based on length of service, position, and performance achievement while working in the Company. The allocation will be determined by the Company's Board of Directors.
4. Every ESA Program participant will receive reward shares free of charge, paid for by the Company using internal cash resources.
5. As for guaranteed allocation shares, every ESA Program participant may choose to receive them at their own cost or funding.
6. Reward Shares cannot be traded and/or transferred for a period of 12 months from the Effective date of

tanggal Pernyataan Pendaftaran menjadi Efektif (Periode *lock-up* Program ESA), sedangkan Saham Jatah Pasti tidak tunduk pada ketentuan periode *lock-up* Program ESA.

7. Selama periode *lock-up* Program ESA, dalam hal peserta Program ESA mengundurkan diri atau diberhentikan oleh Perseroan, peserta tidak akan memiliki hak-hak atas Saham Penghargaan sehingga Perseroan akan memberikan instruksi kepada Perusahaan Efek yang ditunjuk untuk:
   a. Melepaskan blokir saham;
   b. Menjual Saham Penghargaan pada harga pasar yang berlaku; dan
   c. Menerima dan mengalihkan hasil atas penjualan Saham Penghargaan tersebut (setelah dipotong pajak dan biaya lainnya) kepada Perseroan, tanpa hak atas klaim apa pun oleh peserta Program ESA terhadap Perseroan, berdasarkan kuasa yang diberikan kepada Perseroan oleh peserta Program ESA yang bersangkutan.
8. Selama periode *lock-up* Program ESA, dalam hal peserta Program ESA berhenti menjadi karyawan Perseroan karena pensiun sesuai dengan hukum dan peraturan yang berlaku dan/atau peraturan Perseroan yang berlaku, Perseroan akan memberikan instruksi kepada Perusahaan Efek yang ditunjuk untuk:
   a. Melepaskan blokir saham;
   b. Menjual Saham Penghargaan pada harga pasar yang berlaku; dan
   c. Menyerahkan hasil penjualan atas Saham Penghargaan tersebut (setelah dipotong pajak dan biaya lainnya) kepada karyawan yang bersangkutan, berdasarkan kuasa yang diberikan kepada Perseroan oleh Peserta Program ESA yang bersangkutan;
9. Selama periode *lock-up* Program ESA, dalam hal Peserta Program ESA meninggal dunia, Perseroan akan memberikan instruksi kepada Perusahaan Efek yang ditunjuk untuk:
   a. Melepaskan blokir saham;
   b. Menjual Saham Penghargaan pada harga pasar yang berlaku; dan
   c. Menyerahkan hasil penjualan atas Saham Penghargaan tersebut (setelah dipotong pajak dan biaya lainnya) kepada ahli waris yang ditunjuk oleh peserta Program ESA, berdasarkan kuasa yang diberikan kepada Perseroan oleh peserta yang bersangkutan.

Pada tahun 2025, Perseroan telah melaksanakan Program ESA dengan jumlah saham sebanyak 2.187.500 saham dengan jangka waktu pelaksanaan selama 12 bulan dengan harga pelaksanaan sebesar Rp188,-.

the Registration Statement (ESA Program lock-up period), while Guaranteed Allocation Shares are not subject to the ESA Program lock-up provision.

7. Throughout the ESA Program lock-up period, if an ESA Program participant resigns or terminated by the Company, the said participant will lose the rights for the Reward Shares, thus the Company will instruct the appointed Securities Firm to:
   a. Release the share blocking;
   b. Sell the Reward Shares at the current market price; and
   c. Receive and transfer the proceeds from the sale of the Reward Shares (net of taxes and other costs) to the Company, without any rights of claim whatsoever by the ESA Program participant against the Company, based on the power of attorney granted by the ESA Program participant to the Company.
8. Throughout the ESA Program lock-up period, if an ESA Program participant is no longer an employee in the Company due to retirement in line with applicable laws and/or Company regulations, the Company will instruct the appointed Securities Firm to:
   a. Release the share blocking;
   b. Sell the Reward Shares at the current market price; and
   c. Transfer the proceeds from the sale of the Reward Shares (net of taxes and other costs) to the employee concerned, based on the power of attorney granted by the ESA Program participant to the Company;
9. Throughout the ESA Program lock-up period, if an ESA Program participant passed away, the Company will instruct the appointed Securities Firm to:
   a. Release the share blocking;
   b. Sell the Reward Shares at the current market price; and
   c. Transfer the proceeds from the sale of the Reward Shares (net of taxes and other costs) to the appointed heir of ESA Program participant, based on the power of attorney granted by the ESA Program participant to the Company.

In 2025, the Company has implemented the ESA Program with a total of 2,187,500 shares and an implementation time period of 12 months and exercise price of Rp188.

Program *Management Incentive Plan*
[ACGS-C.3.3]

Perseroan juga melaksanakan Program *management incentive plan* (MIP). Program ini merupakan program pemberian penghargaan kepada anggota Dewan Komisaris dan Direksi tertentu dari Perseroan dan Entitas Anak (kecuali Komisaris Independen). Saham yang diterbitkan bukan bagian dari saham yang ditawarkan dalam penawaran umum perdana saham, dan tidak ditawarkan kepada lebih dari 100 pihak dan tidak diterima oleh lebih dari 50 pihak. Dalam Program MIP ini, Perseroan akan menerbitkan saham sebanyak-banyaknya 12.825.000 saham harga pelaksanaan sebesar Rp20,- per saham.

Penerima Program MIP wajib memenuhi kriteria sebagai berikut.
1. Anggota Direktur tertentu dan anggota Dewan Komisaris tertentu pada Perseroan dan Entitas Anak, yang memiliki performa kerja (per 1 Maret 2025) yang baik selama 12 bulan terakhir. Performa kerja yang baik diukur berdasarkan skor penilaian yang diberikan kepada individu berdasarkan parameter yang telah ditetapkan dalam sistem penilaian masing-masing perusahaan. Skor penilaian kinerja memiliki rentang dari 0 hingga 400, di mana minimal 300 menjadi batas untuk memenuhi kriteria atas performa kerja yang baik dan berhak menerima saham Program MIP.
2. Anggota Direktur tertentu dan anggota Dewan Komisaris tertentu pada Perseroan dan Entitas Anak tersebut dalam status aktif bekerja sampai dengan sebelum dimulainya masa penawaran umum.
3. Anggota Direktur tertentu dan anggota Dewan Komisaris tertentu pada Perseroan dan Entitas Anak tersebut disetujui oleh Dewan Komisaris.

Selain itu, Perseroan juga telah menetapkan syarat, ketentuan, dan prosedur dari Program MIP.
1. Pembagian saham Program MIP kepada penerima Program MIP akan menjadi efektif pada tanggal Pernyataan Pendaftaran menjadi Efektif.
2. Saham Program MIP terbagi menjadi Saham Penghargaan dan Saham Tambahan Pasti. Dari total seluruh saham Program MIP, sekitar 3.483.900 saham atau sekitar 27,2% akan dialokasikan untuk Saham Penghargaan dan sisanya akan dialokasikan untuk Saham Tambahan Pasti.
3. Peserta Program MIP yang memenuhi seluruh kriteria dalam Program MIP sebagaimana tersebut di atas akan menerima penghargaan dalam bentuk Saham Penghargaan dan Saham Tambahan Pasti.
4. Saham Penghargaan dan Saham Tambahan Pasti akan diberikan sesuai masa kerja dan pencapaian kinerja masing-masing peserta Program MIP selama menjabat di Perseroan atau Entitas Anak.
5. Untuk Saham Penghargaan, peserta Program MIP dapat menerima Saham Penghargaan tanpa dikenakan biaya dan akan dibayarkan oleh Perseroan dengan dana yang berasal dari kas internal Perseroan.

Management Incentive Plan Program
[ACGS-C.3.3]

The Company is also implementing management incentive plan (MIP). This program is a reward program aimed for certain members of the Board of Commissioners and Board of Directors of the Company and its Subsidiaries (excluding Independent Commissioners). Shares issued are not part of the shares offered in the initial public offering and are not offered to more than 100 parties and not accepted by more than 50 parties. Under the MIP, the Company will only issue up to 12,825,000 shares at an exercise price of Rp20 per share.

MIP Program recipients are required to meet the following criteria.
1. Certain members of the Board of Directors and Board of Commissioners of the Company and its Subsidiaries with good work performance (as of March 1st, 2025) in the last 12 months. Good work performance is measured based on an individual assessment score given based on the established parameter within the appraisal system of the respective company. The performance assessment score ranges from 0 to 400, with a minimum score of 300 required to qualify as having good work performance and to be eligible to receive shares under the MIP Program.
2. The certain members of the Board of Directors and Board of Commissioners of the Company and its Subsidiaries are actively working until prior to the start of the public offering period.
3. The certain members of the Board of Directors and Board of Commissioners of the Company and its Subsidiaries are approved by the Board of Commissioners.

Further, the Company has established terms, conditions, and procedures of the MIP Program as follows.
1. Allocation of shares under the MIP Program will become effective on the date the Registration Statement becomes Effective.
2. Shares issued under the MIP Program consist of Reward Shares and Guaranteed Additional Shares. From the total MIP Program shares, around 3,483,900 shares or 27.2%, are allocated as Reward Shares, with the remainder allocated as Guaranteed Additional Shares.
3. MIP Program participants who meet all criteria of the MIP Program as described above shall receive rewards in the form of Reward Shares and Guaranteed Additional Shares.
4. The Reward Shares and Guaranteed Additional Shares will be given based on length of service and performance achievement of the respective MIP Program participant while serving in the Company or its Subsidiaries.
5. Every MIP Program participant will receive Award Share free of charge, paid for by the Company using internal cash resources.

6. Untuk Saham Tambahan Pasti, setiap peserta Program MIP dapat menerima Saham Tambahan Pasti dengan biaya atau pendanaan sendiri.
7. Saham Penghargaan yang diterima peserta Program MIP tidak dapat diperjualbelikan dan/atau dipindahtangankan selama 12 bulan terhitung sejak tanggal Pernyataan Pendaftaran menjadi Efektif (periode *lock-up* Program MIP), sedangkan Saham Tambahan Pasti tidak tunduk pada periode *lock-up* program MIP.
8. Selama periode *lock-up* Program MIP, dalam hal peserta Program MIP mengundurkan diri atau diberhentikan oleh Perseroan atau Entitas Anak dari jabatan sebagai anggota Dewan Komisaris dan anggota Direksi Perseroan dan Entitas Anak, peserta Program MIP tidak akan memiliki hak-hak atas Saham Penghargaan dan Perseroan akan memberikan instruksi kepada Perusahaan Efek yang ditunjuk untuk:
   a. Melepaskan blokir saham;
   b. Menjual Saham Penghargaan pada setiap harga pasar yang berlaku; dan
   c. Menerima dan mengalihkan hasil-hasil penjualan tersebut (setelah dipotong pajak dan biaya lainnya) kepada Perseroan, tanpa hak atas klaim apa pun oleh peserta Program MIP terhadap Perseroan, berdasarkan kuasa yang telah diberikan kepada Perseroan oleh peserta yang bersangkutan.
9. Selama periode *lock-up* Program MIP, dalam hal peserta Program MIP berhenti menjadi anggota Dewan Komisaris dan anggota Direksi Perseroan dan Entitas Anak karena pensiun sesuai dengan hukum dan peraturan yang berlaku dan/atau peraturan Perseroan atau Entitas Anak yang berlaku, Perseroan akan memberikan instruksi kepada Perusahaan Efek yang ditunjuk untuk:
   a. Melepaskan blokir saham;
   b. Menjual saham penghargaan pada setiap harga pasar yang berlaku; dan
   c. Menyerahkan hasil penjualan atas saham penghargaan tersebut (setelah dipotong pajak dan biaya lainnya) kepada peserta Program MIP yang bersangkutan, berdasarkan kuasa yang telah diberikan kepada Perseroan oleh peserta yang bersangkutan.
10. Selama periode *lock-up* Program MIP, dalam hal peserta Program MIP meninggal dunia, Perseroan akan memberikan instruksi kepada Perusahaan Efek yang ditunjuk untuk:
    a. Melepaskan blokir saham;
    b. Menjual Saham Penghargaan pada setiap harga pasar yang berlaku; dan
    c. Menyerahkan hasil penjualan atas Saham Penghargaan tersebut (setelah dipotong pajak dan biaya lainnya) kepada ahli waris yang ditunjuk oleh penerima Program MIP yang bersangkutan, berdasarkan kuasa yang telah diberikan kepada Perseroan oleh peserta yang bersangkutan.
11. Setelah periode *lock-up* Program MIP berakhir, Saham Penghargaan dapat dijual oleh peserta Program MIP.

Pada tahun 2025, Perseroan telah melaksanakan Program MIP dengan jumlah saham sebanyak 12.825.000 saham dengan jangka waktu pelaksanaan selama 12 bulan dengan harga pelaksanaan sebesar Rp188,-.

6. As for Guaranteed Additional Shares, every MIP Program participant may choose to receive them at their own cost or funding.
7. Reward Shares received by MIP Program participant cannot be traded and/or transferred for a period of 12 months from the Effective date of the Registration Statement (MIP Program lock-up period), while the Guaranteed Additional Shares are not subject to the MIP Program lock-up provision.
8. Throughout the MIP Program lock-up period, if an MIP Program participant resigns or terminated by the Company from the position as member of the Board of Commissioners or Board of Directors of the Company, the MIP Program participant will no longer has the rights for the Reward Shares and the Company will instruct the appointed Securities Firm to:
   a. Release the share blocking;
   b. Sell the Reward Shares at the current market price; and
   c. Receive and transfer the proceeds from the sale (net of taxes and other costs) to the Company, without any rights of claim whatsoever by the MIP Program participant against the Company, based on the power of attorney granted by the said participant to the Company.
9. Throughout the MIP Program lock-up period, if an MIP Program participant is no longer serving as a member of the Board of Commissioners and member of Board of Directors of the Company and its Subsidiaries due to retirement in line with applicable laws and regulation and/or regulations of the Company or its Subsidiaries, the Company will instruct the appointed Securities Firm to:
   a. Release the share blocking;
   b. Sell the Reward Shares at the current market price; and
   c. Transfer the proceeds from the sale of the Reward Shares (net of taxes and other costs) to the participant of MIP Program concerned, based on the power of attorney granted by the concerned participant to the Company.
10. Throughout the MIP Program lock-up period, if a MIP Program participant passed away, the Company will instruct the appointed Securities Firm to:
    a. Release the share blocking;
    b. Sell the Reward Shares at the current market price; and
    c. Transfer the proceeds from the sale of the Reward Shares (net of taxes and other costs) to the appointed heir of the concerned MIP Program participant, based on the power of attorney granted by the concerned participant to the Company.
11. After the end of the MIP Program lock-up period, MIP Program participants can sell their Reward Shares.

In 2025, the Company has implemented the MIP Program with a total of 12,825,000 shares and an implementation time period of 12 months and exercise price of Rp188,-

Kebijakan Anti-Korupsi [GRI 3-3] [ACGS-B.4.5] [ESG G-07]

Anti-Corruption Policy

Perseroan menanamkan komitmen terhadap integritas dan kepatuhan hukum dalam seluruh kegiatan usaha sebagai bagian dari upaya pencegahan praktik yang bertentangan dengan etika bisnis, termasuk praktik korupsi dan gratifikasi. Komitmen tersebut diintegrasikan dalam Kode Etik Perseroan, yang mengatur prinsip perilaku beretika, pencegahan kecurangan, pengelolaan benturan kepentingan, serta kepatuhan terhadap peraturan perundang-undangan, dan menjadi pedoman bagi seluruh karyawan, Dewan Komisaris, dan Direksi. Prinsip integritas tersebut juga menjadi acuan dalam menjalin hubungan dengan mitra usaha, termasuk pemasok, distributor, dan pihak ketiga lainnya dalam rantai pasok Perseroan. Perseroan mendorong seluruh mitra usaha untuk mematuhi standar etika dan kepatuhan yang sejalan dengan Kode Etik Perseroan guna memastikan praktik bisnis yang transparan dan bertanggung jawab di sepanjang rantai pasok

Dalam rangka mencegah praktik korupsi dan gratifikasi, Perseroan secara berkala melakukan pemetaan dan penilaian risiko terhadap area operasional dan distribusi yang berpotensi menimbulkan risiko pelanggaran etika. Penilaian risiko tersebut menjadi dasar bagi Perseroan dalam menetapkan langkah pengendalian dan mitigasi yang diperlukan. Berdasarkan hasil penelaahan internal yang dilakukan oleh Unit Audit Internal pada tahun 2025, tidak terdapat potensi risiko berskala kecil dari 31 total area cabang pemeriksaan. Atas temuan tersebut, Perseroan telah melakukan tindak lanjut dan perbaikan sesuai dengan ketentuan yang berlaku guna meminimalkan risiko serta memastikan proses bisnis berjalan secara transparan dan bertanggung jawab. [GRI 205-1]

Hingga tahun 2025, Perseroan secara berkelanjutan melakukan komunikasi dan sosialisasi prinsip integritas serta pencegahan kecurangan melalui penerapan dan sosialisasi Kode Etik Perseroan, yang mencakup perilaku beretika, pencegahan kecurangan, serta pengelolaan benturan kepentingan. Komunikasi tersebut diperkuat melalui kewajiban penandatanganan Formulir Pernyataan Kepatuhan Kode Etik dan Peraturan Perusahaan oleh seluruh karyawan Perseroan dan Entitas Anak sebagai bentuk komitmen individu terhadap kepatuhan, etika bisnis, dan integritas dalam menjalankan kegiatan usaha. [GRI 2-30, 205-2]

Dalam mendukung penerapan kepatuhan di rantai pasok, Perseroan juga memastikan bahwa proses pengadaan dilaksanakan secara transparan dan adil melalui kebijakan pengadaan yang berlaku. Seluruh pihak yang terlibat dalam proses pengadaan diwajibkan untuk mematuhi prinsip integritas dan etika bisnis guna mencegah praktik yang tidak sesuai dengan standar yang ditetapkan Perseroan. Pendekatan ini bertujuan untuk memperkuat kepatuhan dan integritas dalam seluruh aktivitas rantai pasok Perseroan. [GRI 308-1, 414-1]

The Company is instilling a commitment to integrity and legal compliance across all business activities as part of its efforts to prevent any practices that are against the business ethics, including corruption and gratuities. This commitment was integrated into the Company's Code of Conduct, which regulates the ethical conduct, fraud prevention, manage the conflict of interest, and compliance with laws and regulations, as well as a guideline for all employees, including the Board of Commissioners, and Board of Directors. These integrity principles also serve as a reference in establishing relationships with business partners, including suppliers, distributors, and other third parties within the Company's supply chain. The Company encourages all business partners to comply with ethical and compliance standards that are aligned with the Company's Code of Conduct in order to ensure transparent and responsible business practices throughout the supply chain.

To prevent corruption and gratuities practices, the Company periodically conducted risks mapping and assessment on operational and distribution areas that potentially causing ethical violation risks. The risks assessment is the basis for the Company in determining the necessary control and mitigation measures. Based on the results of the internal review conducted by the Internal Audit Unit in 2025, there were no potential low-scale risks identified across the 31 branch audit areas. As a response to the findings, the Company implemented follow-up actions and corrective measures in line with applicable provisions to minimize risks and to ensure that business processes were conducted in a transparent and accountable manner. [GRI 205-1]

As of 2025, the Company continuously communicated and disseminated the principles of integrity and fraud prevention through the implementation and dissemination of the Company's Code of Conduct, which includes ethical conduct, fraud prevention, and conflict of interest management. This communication is enforced through the mandatory signing of the Statement of Compliance to Code of Conduct and Company Regulations Form by all employees of the Company and its Subsidiaries, as a form of individual commitment to compliance, business ethics, and integrity in carrying out the business activities. [GRI 2-30, 205-2]

In supporting compliance implementation within the supply chain, the Company also ensures that procurement processes are carried out transparently and fairly through the applicable procurement policy. All parties involved in the procurement process are required to comply with integrity and business ethics principles in order to prevent practices that do not conform to the standards established by the Company. This approach aims to strengthen compliance and integrity across all of the Company's supply chain activities [GRI 308-1, 414-1]

Insiden Korupsi dan Gratifikasi yang Terbukti dan Tindakan yang Diambil

Pada tahun 2025, tidak terdapat temuan mengenai insiden korupsi maupun gratifikasi yang terjadi di lingkungan Perseroan dan Entitas Anak. Perseroan juga tidak mengalami kerugian finansial maupun menghadapi permasalahan hukum, regulasi, atau temuan audit yang berkaitan dengan praktik korupsi atau pelanggaran etika, yang mencerminkan komitmen Perseroan dalam menjaga rekam jejak tata kelola yang bersih tanpa kontroversi hukum, regulasi, maupun audit, sebagai bagian dari penguatan kepatuhan etika di sektor kesehatan. [GRI 205-3]

Proven Acts of Corruption and Gratuities and Actions Taken

In 2025, there was no finding related to incident of corruption or gratuity that occurred within the Company and its Subsidiaries. The Company also did not incur any financial losses nor face any legal, regulatory, or audit issues related to corruption practices or ethical violations, reflecting the Company's commitment to maintaining a clean governance track record without legal, regulatory, or audit controversies, as part of strengthening ethical compliance in the healthcare sector. [GRI 205-3]

Kebijakan *Insider Trading* [ACGS-C.5.1] [ESG G-08]

Insider Trading Policy

Perseroan berkomitmen untuk menjaga integritas pasar dan mencegah praktik *insider trading* melalui penerapan prinsip kepatuhan dan integritas sebagaimana diatur dalam Kode Etik Perseroan. Kode Etik tersebut mengatur larangan bagi seluruh karyawan untuk menggunakan informasi rahasia atau informasi material yang belum dipublikasikan guna memperoleh keuntungan pribadi maupun bagi pihak lain, serta melarang penyalahgunaan posisi atau wewenang yang dapat memengaruhi keputusan dalam perdagangan saham.

Ketentuan tersebut menjadi pedoman bagi karyawan dalam melakukan transaksi yang berkaitan dengan saham Perseroan agar senantiasa mematuhi peraturan perundang-undangan yang berlaku, termasuk ketentuan di bidang pasar modal, serta mendukung terciptanya perdagangan saham yang adil dan transparan.

The Company is committed to maintain market integrity and preventing insider trading practice by implementing the compliance and integrity principles as stipulated in the Company's Code of Conduct. The Code of Conduct regulates the prohibition for all employees from using unpublished confidential information or material information for personal benefits or for benefits of other parties, and prohibits the misuse of position or authority that may influence decision-making in share trading.

These provisions are guidelines for employees in carrying out transactions related to the Company's shares to constantly in compliance with prevailing laws and regulations, including capital market regulations, and supporting the realization of fair and transparent share trading practices.

Perlindungan Hak dan Kesetaraan Pemegang Saham [ESG G-08]

Protection of Shareholders' Rights and Equality

Perseroan menjamin pemenuhan hak-hak Pemegang Saham Mayoritas maupun Minoritas secara setara sesuai dengan Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas beserta perubahannya dan peraturan OJK di bidang pasar modal. Setiap Pemegang Saham berhak memperoleh perlakuan yang

The Company ensures the equal fulfillment of Shareholders' rights for both Majority and Minority Shareholders in line with Law No. 40 of 2007 on Limited Liability Companies, and its amendments, and FSA regulations in the capital market sector. Every Shareholder is entitled to fair treatment,

adil, termasuk hak atas keterbukaan informasi yang akurat dan tepat waktu, hak menghadiri dan memberikan suara dalam RUPS, serta hak untuk menyampaikan pendapat dan memperoleh perlindungan atas kepentingannya.

Sebagai entitas swasta tanpa keterlibatan pemerintah, Perseroan menerapkan struktur kepemilikan yang transparan dengan 100% hak suara yang setara berdasarkan prinsip *one share one vote*. Perseroan tidak memiliki saham dengan klasifikasi ganda (*dual-class shares*) maupun struktur pengendalian berlapis (*control pyramids*), sehingga seluruh Pemegang Saham memiliki kedudukan yang setara dalam proses pengambilan keputusan.

Perseroan juga memastikan bahwa tidak terdapat akses eksklusif terhadap informasi material atau informasi orang dalam bagi pihak tertentu, termasuk Pemegang Saham Mayoritas, sehingga seluruh Pemegang Saham memiliki kesempatan yang sama dalam pengambilan keputusan investasi. Penyelenggaraan RUPS dilakukan secara transparan dan akuntabel sesuai ketentuan OJK, dengan memberikan kesempatan yang setara kepada seluruh Pemegang Saham untuk menggunakan haknya secara independen tanpa tekanan atau dominasi dari pihak mana pun.

Melalui penerapan prinsip kesetaraan, transparansi, dan perlindungan yang menyeluruh, Perseroan berkomitmen untuk menjaga hak-hak Pemegang Saham Minoritas, memperkuat kepercayaan investor, serta mendukung terciptanya pasar modal yang berintegritas dan berkelanjutan.

including the right to obtain accurate and timely disclosure of information, the right to attend and vote at the GMS, and the right to express opinions and to obtain protection for their interests.

As a private entity without government involvement, the Company applies a transparent ownership structure with 100% equal voting rights based on the one share one vote principle. The Company does not have dual-class shares or control pyramids, thereby ensuring that all Shareholders have equal standing in the decision-making process.

The Company also ensures that there is no exclusive access to material information or insider information reserved to any certain party, including Majority Shareholders, enabling all Shareholders to have the equal opportunities in investment decision making. The GMS is conducted in a transparent and accountable manner in accordance with FSA regulations, by providing equal opportunities for all Shareholders to exercise their rights independently, without any pressure or domination of any party.

Through the implementation of the principles of equality, transparency, and comprehensive protection, the Company is committed to safeguarding the rights of Minority Shareholders, strengthening investor confidence, and supporting the creation of an integrated and sustainable capital market.

Sistem Pelaporan Pelanggaran [GRI 2-16, 2-26] [ACGS-B.7.1, 7.2]

Whistleblowing System

Perseroan meyakini bahwa setiap individu memiliki peran penting dalam menciptakan lingkungan kerja yang berintegritas dan bertanggung jawab. Pengaturan mengenai pelaporan pelanggaran telah tercantum dalam Kode Etik Perseroan sebagai sarana bagi karyawan maupun pihak eksternal untuk menyampaikan dugaan pelanggaran terhadap Kode Etik, kebijakan internal, maupun peraturan perundang-undangan yang berlaku. Hingga tahun 2025, Perseroan sedang dalam proses penyusunan kebijakan dan mekanisme sistem pelaporan pelanggaran (*whistleblowing system*/WBS) sebagai bagian dari upaya memperkuat penerapan tata kelola yang baik dan transparan.

The Company believes every individual has an important role in creating a work environment that upholds integrity and accountability. Provisions regarding the reporting of violations have been stipulated in the Company's Code of Conduct as a means both for the employees or external parties to report alleged violations of the Code of Conduct, internal policies, or applicable laws and regulations. As of 2025, the Company is still in the process of developing policies and mechanisms for a whistleblowing system (WBS) as part of efforts to strengthen the implementation of good and transparent governance.

Ruang Lingkup

Pengaturan pelaporan pelanggaran dalam Kode Etik Perseroan mencakup dugaan pelanggaran, termasuk namun tidak terbatas pada tindakan kecurangan, penyalahgunaan wewenang, pelanggaran etika, serta perbuatan lain yang berpotensi merugikan Perseroan secara finansial maupun non-finansial.

Pengelolaan Pengaduan

Pengelolaan pelaporan pelanggaran dikoordinasikan oleh Divisi SDM. Setiap laporan yang diterima ditangani secara profesional dan objektif, serta dapat melibatkan Unit Audit Internal apabila diperlukan untuk melakukan klarifikasi, verifikasi, atau investigasi lanjutan. Hasil penanganan dilaporkan kepada Direksi dan selanjutnya disampaikan kepada Dewan Komisaris dan Komite Audit sebagai bagian dari fungsi pengawasan.

Prosedur Pelaporan

Laporan pelanggaran dapat disampaikan melalui:
1. Saluran internal, yaitu kepada Divisi SDM; dan
2. Saluran eksternal, melalui kontak resmi Perseroan dan Entitas Anak yang tercantum pada situs web Perseroan, termasuk:
   a. Telp/WhatsApp : (081) 1110 8081
   b. Email : care@medela-potentia.com

Agar dapat ditindaklanjuti secara efektif, laporan diharapkan disertai informasi dan bukti awal yang memadai.

Perlindungan bagi Pelapor [ACGS-B.7.2]

Perseroan menjamin kerahasiaan identitas pelapor dan isi laporan, serta melarang segala bentuk tindakan pembalasan terhadap pelapor maupun pihak yang membantu proses investigasi. Perlindungan yang diberikan mencakup dukungan internal selama proses penanganan laporan serta perlindungan hukum apabila diperlukan, sehingga pelapor dapat menyampaikan laporan secara aman dan tanpa rasa takut.

Sanksi dan Laporan Pelanggaran

Pemberian sanksi atas pelanggaran ditetapkan oleh Direksi dengan mempertimbangkan hasil penelaahan serta usulan dari atasan langsung karyawan yang bersangkutan. Sanksi diberikan secara proporsional sesuai tingkat pelanggaran, mulai dari teguran tertulis hingga pemutusan hubungan kerja. Untuk pelanggaran berat yang mengandung unsur hukum, Perseroan dapat melaporkannya kepada pihak berwenang.

Sepanjang tahun 2025, Perseroan dan Entitas Anak tidak menerima laporan pelanggaran, baik dari pihak internal maupun eksternal. [GRI 2-27]

Scope

The Company's Code of Conduct stipulates the provisions of violation reporting, including but not limited to fraud, misuse of authority, ethical violation, as well as any other actions that may potentially harm the Company, either financially or non-financially.

Complaint Handling

The management of violation reports is coordinated by HR Division. Every report received is handled professionally and objectively, and may involve Internal Audit Unit, if necessary, for clarification, verification, or further investigation. The results of handling process are reported to the Board of Directors and subsequently to Board of Commissioners and Audit Committee as part of the supervisory function.

Reporting Procedure

Violation report can be submitted through:
1. Internally, addressed to HR Division; and
2. Externally, through official contact of the Company and its Subsidiaries, listed in the Company's websites, including:
   a. Phone/WhatsApp : (081) 1110 8081
   b. Email : care@medela-potentia.com

For effective follow-up, every report must be accompanied with adequate information and initial evidence.

Whistleblower Protection [ACGS-B.7.2]

The Company guarantees the confidentiality of the whistleblower's identity and the contents of the report, as well as prohibits any form of retaliation against the whistleblower or any party assisting the investigation process. The protection provided includes internal support throughout the report handling process and legal protection, if necessary, to allow the whistleblower to submit reports safely and without fear.

Sanction and Violation Report

Sanctions given for the violation is determined by the Board of Directors, by considering results of the review process as well as recommendations from the direct supervisor of the employee. Sanction are imposed proportionately according to the severity of the violation, from written reprimand to employment termination. For serious violation with legal element, the Company may report it to relevant authority.

Throughout 2025, the Company and its Subsidiaries received no violation report, either from internal or external party. [GRI 2-27]

Pernyataan dan Praktik *Bad Corporate Governance*

Statement and Practice of Bad Corporate Governance

Sepanjang tahun pelaporan, tidak ditemukan praktik *bad corporate governance* atau pelanggaran yang berpotensi merugikan perusahaan maupun para pemangku kepentingan. Seluruh kegiatan operasional dijalankan sesuai dengan ketentuan peraturan perundang-undangan, kebijakan internal, serta prinsip GCG, yang dijelaskan sebagai berikut.

Throughout the reporting year, there was no bad corporate governance practice or violation that may potentially harm the Company or its stakeholders. All operational activities were conducted in accordance with the applicable laws and regulations, internal policies, and GCG principles, as described below.

Praktik *Bad Corporate Governance* Bad Corporate Governance Practice	Uraian Description
Adanya laporan sebagai Perseroan yang mencemari lingkungan Reports saying the Company is polluting the environment	Perseroan senantiasa mengelola limbah dan seluruh dampak lingkungan operasional sesuai dengan peraturan perundang-undangan yang berlaku. The Company consistently manages waste and all environmental impacts of its operations in accordance with the applicable laws and regulations.
Perkara penting yang sedang dihadapi oleh Perseroan, anggota Dewan Komisaris, dan/atau Direksi yang sedang menjabat tidak diungkapkan dalam Laporan Tahunan Significant case faced by the Company, serving members of the Board of Commissioners, and/or Board of Directors is not disclosed in the Annual Report	Tidak terdapat perkara perdata yang dihadapi oleh Perseroan, dan telah diungkapkan dalam bagian Perkara Hukum. There are no significant legal cases currently being faced by the Company, members of the Board of Commissioners, and/or the Board of Directors in office.
Ketidakpatuhan dalam pemenuhan kewajiban perpajakan Non-compliance in fulfilling the tax obligations	Perseroan telah memenuhi kewajiban perpajakan untuk tahun pajak 2025. The Company has fulfilled its tax obligations for 2025 tax year.
Ketidaksesuaian penyajian Laporan Terintegrasi dan Laporan Keuangan dengan peraturan yang berlaku dan Standar Akuntansi Keuangan Inconsistencies in Integrated Report and Financial Statements presentation with the applicable regulations and Financial Accounting Standards	Penyusunan Laporan Terintegrasi dan Laporan Keuangan telah disesuaikan dengan peraturan dan perundang-undangan yang berlaku, dan telah melalui proses audit dari Kantor Akuntan Publik Purwanto Susanti dan Surja (*member of* Ernst & Young Global Ltd). Preparation of Integrated Report and Financial Statements has been adjusted to the applicable laws and regulations and has been audited by Public Accounting Firm Purwanto Susanti dan Surja (member of Ernst & Young Global Ltd).
Kasus terkait buruh dan karyawan Cases related to labor and employees	Sepanjang tahun 2025, tidak terdapat kasus terkait karyawan di lingkungan Perseroan. Throughout 2025, there was no employee-related case within the Company.
Tidak terdapat pengungkapan segmen operasi Absence of operating segment disclosure	Pengungkapan segmen operasi diungkapkan dalam Bab Analisis Pembahasan Manajemen dalam Laporan Terintegrasi ini. Operating segment disclosure is presented in the Management Discussion and Analysis Chapter in this Integrated Report.
Terdapat ketidaksesuaian antara Laporan Terintegrasi *hardcopy* dengan Laporan Terintegrasi *softcopy* Inconsistencies between the hardcopy and softcopy versions of the Integrated Report	Perseroan senantiasa melakukan pengecekan sebelum mengunggah Laporan Terintegrasi dan memastikan kesesuaian data antara Laporan Terintegrasi *hardcopy* dengan *softcopy.* The Company consistently checking prior to upload the Integrated Report and ensures consistency of data between the hardcopy and softcopy versions of the Integrated Report.

Penerapan atas Pedoman Tata Kelola Perusahaan Terbuka

Implementation of Good Corporate Governance Guideline for Public Companies

Penerapan pedoman tata kelola perusahaan terbuka mengacu pada Peraturan OJK No. 21/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka, serta Surat Edaran OJK No. 32/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka, yang diuraikan sebagai berikut.

The implementation of good corporate governance for guideline for public companies refers to FSA Regulation No. 21/2015, as well as FSA Circular No. 32/2015, on Corporate Governance Guidelines for Public Companies, as outlined below.

No.	Aspek/Prinsip/Rekomendasi Aspect/Principle/Recommendation	Status	Keterangan Description
I.	**Hubungan Perusahaan Terbuka dengan Pemegang Saham dalam Menjamin Hak-Hak Pemegang Saham** Relationships of Public Company with Shareholders in Guaranteeing Shareholders Rights		
1.	**Meningkatkan Nilai Penyelenggaraan Rapat Umum Pemegang Saham (RUPS)** Improving the Quality of General Meeting of Shareholders (GMS)		
	a. Perusahaan Terbuka memiliki cara atau prosedur teknis pengumpulan suara (*voting*), baik secara terbuka maupun tertutup yang mengedepankan independensi, dan kepentingan Pemegang Saham.	**Terpenuhi**	Perseroan telah menetapkan prosedur pengambilan keputusan pada saat RUPS melalui proses *voting* terbuka, di mana seluruh Pemegang Saham yang hadir dalam RUPS memiliki hak yang sama.
	Public Company has a mechanism or technical procedure for voting, either open or closed vote, that prioritizes independence and Shareholders' interests.	**Fulfilled**	The Company has established a procedure for voting at the GMS through an open voting process, where all Shareholders present at the GMS have equal rights.
	b. Seluruh anggota Direksi dan anggota Dewan Komisaris Perusahaan Terbuka hadir dalam RUPS Tahunan.	**Penjelasan**	RUPS Tahunan yang diselenggarakan pada 25 Juni 2025 dihadiri oleh seluruh anggota Direksi dan Komisaris Independen. Komisaris Utama berhalangan hadir pada RUPS tersebut.
	All members of the Board of Directors and Board of Commissioners of Public Company attend the Annual GMS.	**Explanation**	The Annual GMS held on June 25th, 2025 was attended by all members of the Board of Directors and Independent Commissioner. The President Commissioner was unable to attend during the GMS.
	c. Ringkasan risalah RUPS tersedia dalam situs web Perusahaan Terbuka paling sedikit selama 1 tahun.	**Terpenuhi**	Perseroan telah menyediakan Ringkasan Risalah RUPS pada situs web di bagian Hubungan Investor >> RUPS.
	The summary of the GMS is available on the Public Company's website for at least 1 year.	**Fulfilled**	The Company has provided the GMS Summary on its website, under Investor Relations >> GMS.
2.	**Meningkatkan Kualitas Komunikasi Perusahaan Terbuka dengan Pemegang Saham atau Investor** Improving the Quality of Communication between the Public Company and Shareholders or Investors		
	a. Perusahaan Terbuka memiliki suatu kebijakan komunikasi dengan Pemegang Saham atau investor.	**Terpenuhi**	Perseroan memiliki Kebijakan Komunikasi Perusahaan dengan Pemegang Saham dan Investor yang telah dipublikasikan pada situs web laman Hubungan Investor >> Kebijakan. Selain itu, Perseroan secara konsisten mengunggah laporan berkala dan keterbukaan informasi melalui laman Bursa Efek Indonesia dan situs web Perseroan pada bagian Hubungan Investor. Perseroan juga menjadikan RUPS sebagai sarana komunikasi dengan Pemegang Saham dan investor.
	Public Company has a policy on communication with Shareholders or investors.	**Fulfilled**	The Company has a Corporate Policy to Communicate with Shareholders and Investors published in its website, under Investor Relations >> Policy. In addition, the Company consistently uploaded its periodic reports and information disclosure via Indonesia Stock Exchange and Company websites under Investor Relations. The Company also utilizes GMS as means of communication with Shareholders and investors.

No.	Aspek/Prinsip/Rekomendasi Aspect/Principle/Recommendation	Status	Keterangan Description
	b. Perusahaan Terbuka mengungkapkan kebijakan komunikasi perusahaan terbuka dengan Pemegang Saham atau investor dalam situs web. Public Company discloses corporate policy on communication with Shareholders or investors on the website.	**Terpenuhi** **Fulfilled**	Kebijakan Komunikasi Perusahaan dengan Pemegang Saham dan Investor telah diunggah dalam situs web Perseroan pada laman Hubungan Investor >> Kebijakan. The Corporate Policy to Communicate with Shareholders and Investors has been uploaded on the Company's website under the Investor Relations >> Policy.
II.	**Fungsi dan Peran Dewan Komisaris** **Functions and Roles of the Board of Commissioners**		
3.	**Memperkuat Keanggotaan dan Komposisi Dewan Komisaris** **Enhancing the Membership and Composition of the Board of Commissioners**		
	a. Penentuan jumlah anggota Dewan Komisaris mempertimbangkan kondisi Perusahaan Terbuka. The number of members of the Board of Commissioners is determined by taking into account the condition of the Public Company.	**Terpenuhi** **Fulfilled**	Penentuan jumlah anggota Dewan Komisaris berpedoman pada ketentuan Anggaran Dasar Perseroan, Pedoman Dewan Komisaris, dan peraturan pasar modal dengan mempertimbangkan kondisi Perseroan. The number of members of the Board of Commissioners is determined based on the provisions outlined in the Company's Articles of Association, the Board of Commissioners' Guidelines, and stock exchange regulations by taking into account the Company's condition.
	b. Penentuan komposisi anggota Dewan Komisaris memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan. The composition of members of the Board of Commissioners is determined by taking into account the diversity of skills, knowledge, and experience required.	**Terpenuhi** **Fulfilled**	Anggota Dewan Komisaris memiliki latar belakang pendidikan yang sesuai dengan kebutuhan Perseroan serta memenuhi unsur keberagaman, yaitu usia, gender, keahlian, pengetahuan, dan pengalaman yang diperlukan untuk mendukung efektivitas pelaksanaan fungsi pengawasan. Members of the Board of Commissioners has the educational backgrounds in line with the Company's needs, with diverse age, gender, skills, knowledge, and experience required to support effective implementation of supervisory function.
4.	**Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Dewan Komisaris** **Improving the Quality of Implementation of the Board of Commissioners' Duties and Responsibilities**		
	a. Dewan Komisaris mempunyai kebijakan penilaian sendiri (*self-assessment*) untuk menilai kinerja Dewan Komisaris. The Board of Commissioners has a self-assessment policy to assess the performance of the Board of Commissioners.	**Terpenuhi** **Fulfilled**	Dewan Komisaris telah mempunyai kebijakan penilaian sendiri (*self-assessment*) untuk menilai kinerja Dewan Komisaris sebagaimana tercantum dalam Laporan Terintegrasi Perseroan. The Board of Commissioners has a self-assessment policy to assess its performance, as outlined in the Company's Integrated Report.
	b. Kebijakan penilaian sendiri (*self-assessment*) untuk menilai kinerja Dewan Komisaris, diungkapkan melalui Laporan Terintegrasi Perusahaan Terbuka. The self-assessment policy to assess the performance of the Board of Commissioners is disclosed in the Integrated Report of Public Company.	**Terpenuhi** **Fulfilled**	Kebijakan penilaian sendiri (*self-assessment*) untuk menilai kinerja Dewan Komisaris telah diungkapkan dalam Laporan Terintegrasi Perseroan. The self-assessment policy to assess the performance of the Board of Commissioners has been disclosed in the Company's Integrated Report.
	c. Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan. The Board of Commissioners has a policy on the resignation of member of the Board of Commissioners if involved in financial crimes.	**Terpenuhi** **Fulfilled**	Perseroan telah memiliki kebijakan terkait pengunduran diri anggota Dewan Komisaris yang terlibat kejahatan keuangan yang termaktub di dalam Pedoman Dewan Komisaris dan Anggaran Dasar. The Company has a policy on the resignation of member of the Board of Commissioners if involved in a financial crime, as outlined in the Board of Commissioners' Guidelines and Articles of Association.
	d. Dewan Komisaris atau Komite yang menjalankan Fungsi Nominasi dan Remunerasi menyusun kebijakan suksesi dalam proses nominasi anggota Direksi. The Board of Commissioners or Committee running the Nomination and Remuneration Function prepares a succession policy for nomination process of members of the Board of Directors.	**Terpenuhi** **Fulfilled**	Perseroan belum membentuk Komite Nominasi dan Remunerasi. Namun, Fungsi Nominasi dan Remunerasi telah dijalankan oleh Dewan Komisaris sesuai dengan peraturan yang berlaku. The Company has not established the Nomination and Remuneration Committee. However, the Nomination and Remuneration Function is performed by the Board of Commissioners in line with the applicable regulations.

No.	Aspek/Prinsip/Rekomendasi Aspect/Principle/Recommendation	Status	Keterangan Description
III.	**Fungsi dan Peran Direksi** **Functions and Roles of the Board of Directors**		
5.	**Memperkuat Keanggotaan dan Komposisi Direksi** **Enhancing the Membership and Composition of the Board of Directors**		
	a. Penentuan jumlah anggota Direksi mempertimbangkan kondisi Perusahaan Terbuka, serta efektivitas dalam pengambilan keputusan.	**Terpenuhi**	Penentuan jumlah anggota Direksi berpedoman pada ketentuan Anggaran Dasar Perseroan, Pedoman Direksi, dan peraturan pasar modal dengan mempertimbangkan kondisi Perseroan.
	The number of members of the Board of Directors is determined by taking into account the condition of the Public Company and effectiveness of decision-making.	**Fulfilled**	The number of members of the Board of Directors is determined based on the provisions outlined in the Company's Articles of Association, Board of Directors' Guidelines, and stock exchange regulations by taking into account the Company's condition.
	b. Penentuan komposisi anggota Direksi memperhatikan, keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan.	**Terpenuhi**	Anggota Direksi memiliki latar belakang pendidikan yang relevan dengan kebutuhan Perseroan serta mencerminkan keberagaman, yaitu usia, jenis kelamin, keahlian, pengetahuan, dan pengalaman yang diperlukan untuk mendukung efektivitas pengelolaan perusahaan.
	The composition of members of the Board of Directors is determined by taking into account the diversity of skills, knowledge, and experience required.	**Fulfilled**	Members of the Board of Directors has the educational backgrounds relevant with the Company's needs and reflecting diversity in terms of age, gender, skills, knowledge, and experience required to support effective management of the company.
	c. Anggota Direksi yang membawahi bidang akuntansi atau keuangan memiliki keahlian dan/atau pengetahuan di bidang akuntansi.	**Terpenuhi**	Perseroan telah menunjuk Bapak Krestijanto Pandji sebagai Direktur yang membawahi bidang Keuangan. Beliau memiliki latar belakang, keahlian, dan pengetahuan yang memadai di bidang akuntansi dan keuangan.
	Members of the Board of Directors in charge of accounting or finance have expertise and/or knowledge in accounting.	**Fulfilled**	The Company has appointed Mr. Krestijanto Pandji, as the Director in charge of Finance. He has the adequate background, skills, and knowledge in accounting and finance.
6.	**Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Direksi** **Improving the Quality of Implementation of the Board of Directors' Duties and Responsibilities**		
	a. Direksi mempunyai kebijakan penilaian sendiri (*self-assessment*) untuk menilai kinerja Direksi.	**Terpenuhi**	Direksi telah mempunyai kebijakan penilaian sendiri (*self-assessment*) untuk menilai kinerja Direksi sebagaimana tercantum dalam Laporan Terintegrasi Perseroan.
	The Board of Directors has a self-assessment policy to assess the performance of the Board of Directors.	**Fulfilled**	The Board of Directors has a self-assessment policy to assess the performance of the Board of Directors as outlined in the Company's Integrated Report.
	b. Kebijakan penilaian sendiri (*self-assessment*) untuk menilai kinerja Direksi diungkapkan melalui Laporan Terintegrasi Perusahaan Terbuka.	**Terpenuhi**	Kebijakan penilaian sendiri (*self-assessment*) untuk menilai kinerja Direksi telah diungkapkan dalam Laporan Terintegrasi Perseroan.
	The self-assessment policy to assess the performance of the Board of Directors is disclosed in the Integrated Report of Public Company.	**Fulfilled**	The self-assessment policy to assess the performance of the Board of Directors has been disclosed in the Company's Integrated Report.
	c. Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan.	**Terpenuhi**	Perseroan telah memiliki kebijakan terkait pengunduran diri anggota Direksi yang terlibat kejahatan keuangan yang termaktub di dalam Pedoman Direksi dan Anggaran Dasar.
	The Board of Directors has a policy on the resignation of member of the Board of Directors if involved in financial crimes.	**Fulfilled**	The Company has a policy on the resignation of member of the Board of Directors if involved in a financial crime, as outlined in the Board of Directors' Guidelines and Articles of Association.
IV.	**Partisipasi Pemangku Kepentingan** **Stakeholder Participation**		
7.	**Meningkatkan Aspek Tata Kelola Perusahaan melalui Partisipasi Pemangku Kepentingan** **Improving the Aspects of Good Corporate Governance through Stakeholders Participation**		
	a. Perusahaan Terbuka memiliki kebijakan untuk mencegah terjadinya *insider trading*.	**Terpenuhi**	Kebijakan terkait *insider trading* telah diungkapkan pada Kode Etik dan telah dimuat dalam situs web Perusahaan, bagian Tata Kelola Perusahaan >> Kode Etik.
	Public Company has a policy to prevent insider trading.	**Fulfilled**	The policy related to insider trading has been disclosed in the Code of Conduct and published in Company's website, under the Corporate Governance >> Code of Conduct.

No.	Aspek/Prinsip/Rekomendasi Aspect/Principle/Recommendation	Status	Keterangan Description
	b. Perusahaan Terbuka memiliki kebijakan anti-korupsi dan anti-*fraud*.	**Terpenuhi**	Prinsip pencegahan korupsi dan kecurangan diatur dan diintegrasikan dalam Kode Etik Perseroan, yang memuat ketentuan mengenai perilaku beretika, pencegahan kecurangan, serta pengelolaan benturan kepentingan, dan telah dipublikasikan pada situs web Perseroan di laman Tata Kelola Perusahaan >> Kode Etik.
	Public Company has anti-corruption and anti-fraud policies.	**Fulfilled**	The principles of corruption and fraud prevention has been regulated and integrated into the Company's Code of Conduct, with provisions on ethical behavior, fraud prevention, and management of conflict of interest, and published in Company's website, under the Corporate Governance >> Code of Conduct.
	c. Perusahaan Terbuka memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor.	**Terpenuhi**	Perseroan telah memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor.
	Public Company has a policy on the selection and capacity improvement of suppliers or vendors.	**Fulfilled**	The Company has a policy on the selection and capacity improvement of suppliers or vendors.
	d. Perusahaan terbuka memiliki kebijakan tentang pemenuhan hak-hak kreditur.	**Terpenuhi**	Perseroan telah memiliki kebijakan terkait hak-hak kreditur.
	Public Company has a policy on the fulfilment of creditors' rights.	**Fulfilled**	The Company has a policy related to creditors' rights.
	e. Perusahaan terbuka memiliki kebijakan sistem *whistleblowing*.	**Penjelasan**	Mekanisme pelaporan pelanggaran telah diatur dalam Kode Etik Perseroan. Saat ini Perseroan sedang menyusun kebijakan khusus mengenai sistem pelaporan pelanggaran (*whistleblowing system*).
	Public Company has a whistleblowing system policy.	**Explanation**	The violation reporting mechanism has been regulated in the Company's Code of Conduct. Currently the Company is preparing special policy on whistleblowing system.
	f. Perusahaan Terbuka memiliki kebijakan pemberian insentif jangka panjang kepada Direksi dan karyawan.	**Penjelasan**	Perseroan telah merencanakan Program ESA dan Program MIP. Pada tahun 2025, Perseroan telah melaksanakan Program MIP.
	Public Company has a long-term incentive policy for the Board of Directors and employees.	**Explanation**	The Company has prepared the ESA and MIP Programs. In 2025, the Company has conducted the MIP Program.
V.	**Keterbukaan Informasi** **Information Disclosure**		
8.	**Meningkatkan Pelaksanaan Keterbukaan Informasi** **Improving the Implementation of Information Disclosure**		
	a. Perusahaan Terbuka memanfaatkan penggunaan teknologi informasi secara lebih luas selain situs web sebagai media keterbukaan informasi.	**Terpenuhi**	Perseroan telah memanfaatkan *platform* media sosial, seperti Instagram, Facebook, dan Youtube untuk menyebarluaskan berbagai informasi kepada Pemegang Saham ataupun publik.
	Public Company utilizes information technology other than the corporate website to disclose information.	**Fulfilled**	The Company has utilized social media platforms, such as Instagram, Facebook, and YouTube to disseminate various information to Shareholders and the public.
	b. Laporan Tahunan Perusahaan Terbuka mengungkapkan pemilik manfaat akhir dalam kepemilikan saham Perusahaan Terbuka paling sedikit 5%, selain pengungkapan pemilik manfaat akhir dalam kepemilikan saham Perusahaan Terbuka melalui Pemegang Saham Utama dan Pengendali.	**Terpenuhi**	Laporan Terintegrasi Perseroan telah menyediakan data Pemegang Saham Perseroan dengan kepemilikan di atas 5%, sedangkan untuk Pemegang Saham di bawah 5% dikategorikan sebagai Pemegang Saham publik. Perseroan juga telah mengungkapkan pemilik manfaat akhir.
	The Public Company's Annual Report discloses the final beneficiary of Public Company share ownership of at least 5%, other than disclosure of final beneficiary of Public Company's shares through Majority and Controlling shareholders.	**Fulfilled**	The Company's Integrated Report has provided data on Company's Shareholders with ownership exceeding 5%, while Shareholders owning less than 5% are categorized as public Shareholders. The Company has also disclosed the ultimate beneficiary.



Laporan Keberlanjutan

Sustainability Report





Membangun Budaya Keberlanjutan [ACGS-B.4.3] [POJK F.1]

Developing Sustainability Culture

Memasuki tahun 2025, Perseroan terus memperkuat budaya keberlanjutan yang telah tertanam dalam Nilai-Nilai Perusahaan, yaitu *Strive for Excellence*, *Act Professionally*, dan *Deal with Care*. Nilai-nilai tersebut menjadi fondasi perilaku organisasi sekaligus kompas dalam setiap pengambilan keputusan, sehingga keberlanjutan tidak hanya dipandang sebagai inisiatif, melainkan bagian yang tidak terpisahkan dari DNA Perseroan. Setelah menunjukkan tata kelola yang kuat pada tahun-tahun sebelumnya, termasuk melalui pembentukan Komite Keberlanjutan dan integrasi prinsip lingkungan, sosial, dan tata kelola (LST), Perseroan melanjutkan upaya penguatan budaya keberlanjutan dengan memperluas implementasinya ke seluruh unit bisnis dan proses kerja. Upaya tersebut diwujudkan melalui penguatan sistem dan prosedur yang mendukung praktik tata kelola yang transparan, efisiensi operasional yang berwawasan lingkungan, serta pengelolaan aktivitas usaha yang berorientasi pada penciptaan nilai jangka panjang.

Dalam konteks rantai nilai, Perseroan secara bertahap mengintegrasikan prinsip keberlanjutan ke dalam hubungan dengan pemasok dan mitra usaha. Pendekatan ini dilakukan melalui penyelarasan kebijakan internal dengan standar etika bisnis, kepatuhan terhadap ketentuan lingkungan dan ketenagakerjaan, serta evaluasi berkelanjutan atas praktik operasional yang berpotensi menimbulkan dampak lingkungan dan sosial. Dengan demikian, penerapan budaya keberlanjutan tidak hanya berlaku secara internal, tetapi juga tercermin dalam keseluruhan rantai nilai Perseroan sebagai bagian dari kontribusi terhadap pembangunan berkelanjutan.

Upaya penguatan budaya keberlanjutan juga difokuskan pada pemberdayaan karyawan dan pengembangan talenta. Perseroan secara berkelanjutan memperluas program pelatihan dan peningkatan kompetensi, tidak hanya pada aspek teknis, tetapi juga pada pemahaman LST dan tanggung jawab keberlanjutan. Lingkungan kerja yang aman, inklusif, dan kolaboratif dibangun melalui penerapan kebijakan keselamatan kerja yang konsisten, peningkatan partisipasi wanita dalam kepemimpinan, serta berbagai inisiatif kesejahteraan yang mendukung kesehatan fisik dan mental karyawan. Melalui penanaman kesadaran keberlanjutan di seluruh jenjang organisasi, Perseroan memastikan bahwa setiap karyawan berperan aktif dalam mendorong operasional yang bertanggung jawab dan memberikan dampak positif secara berkelanjutan.

Entering 2025, the Company continues strengthening the sustainability culture already instilled in the Corporate Values, namely Strive for Excellence, Act Professionally, and Deal with Care. These values serve as the foundation of organizational behavior, as well as a compass in every decision-making, thus ensuring that sustainability is not merely seen as an initiative but rather as an integral part of the Company's DNA. Having shown strong governance in previous years, including through the establishment of Sustainability Committee and integration of environmental, social, and governance (ESG) principles, the Company continues the efforts of strengthening sustainability culture by expanding its implementation across all business units and work processes. These efforts are realized through the enforcement of system and procedures that support transparent governance practices, environmentally conscious operational efficiency, as well as management of business activities oriented toward the long-term value creation.

Within value chain context, the Company gradually integrates sustainability principles into relationships with suppliers and business partners. This approach is carried out through the alignment of internal policies with business ethics standards, compliance with environmental and employments provisions, as well as continuous evaluation of operational practices that may potentially generate environmental and social impacts. Accordingly, the implementation of sustainability culture is not only applies internally, but also reflected across the Company's value chain as part of its contribution to the sustainable development.

Efforts to strengthen a sustainability culture are also focused on employee empowerment and talent development. The Company continuously expanding its training and competency development programs, not only in technical aspects but also in understanding ESG and sustainability responsibilities. A safe, inclusive, and collaborative work environment is fostered through the consistent implementation of occupational safety policies, enhancement of women participation in leadership, as well as various welfare initiatives supporting employees' physical and mental wellbeing. By instilling sustainability awareness across all organizational levels, the Company ensures that every employee plays an active role in promoting responsible operations and generating an ongoing positive impact.

Enam Modal Penciptaan Nilai [IR-2A][IR-2B][IR-2C] [IR-2D][IR-3A][IR-3B]

Six Capitals of Value Creation

Sebagai perusahaan yang berperan penting dalam ekosistem kesehatan nasional, Perseroan memandang proses penciptaan nilai sebagai suatu proses terintegrasi yang melibatkan berbagai sumber daya, kapabilitas, serta hubungan yang terbangun di sepanjang rantai nilai kesehatan. Melalui kerangka Enam Modal, Perseroan menggambarkan bagaimana modal finansial, sumber daya manusia, manufakturan, intelektual, relasi dan sosial, serta sumber daya alam dimanfaatkan dan dipengaruhi untuk mendukung strategi bisnis, menjaga keberlangsungan operasional, serta menciptakan nilai jangka panjang bagi Perseroan dan para pemangku kepentingan. Pendekatan ini menegaskan bahwa penciptaan nilai tidak semata diukur dari kinerja ekonomi, tetapi juga dari kontribusi sosial, penguatan inovasi, serta pengelolaan dampak lingkungan yang bertanggung jawab.

As a company playing an important role in the national health ecosystem, the Company considers the value creation process as an integrated process involving various resources, capabilities, as well as relationships established along the health value chain. Through the Six Capitals framework, the Company illustrates how the financial, human resources, manufacturing, intellectual, relationship and social, as well as natural resources are utilized and influenced to support the business strategy, maintaining operational continuity, and creating long-term value for the Company and its stakeholders. This approach affirms that value creation is not merely measured from economic performance, but also from its social contribution, strengthening of innovation, and the responsible management of environmental impacts.

Internal: Visi dan Misi | Pengelolaan Risiko | Peluang dan Tantangan
Internal: Vision and Mission | Risk Management | Opportunities and Challenges

Tata Kelola yang Baik | Sumber Daya Manusia | Dukungan Pemangku Kepentingan
Good Governance | Human Resources | Stakeholders Support

Input	Proses Bisnis Business Process	Output	Outcome
Modal Finansial/Keuangan Pendanaan operasional serta sumber daya keuangan yang mendukung aktivitas distribusi, manufaktur, dan digitalisasi untuk pertumbuhan berkelanjutan.	Pengalokasian modal untuk ekspansi jaringan distribusi dan logistik, investasi digital, pengembangan fasilitas manufaktur, serta pengelolaan risiko finansial dan peningkatan efisiensi biaya, dengan memperhatikan keterkaitannya terhadap modal lainnya.	• Penjualan neto sebesar Rp14,89 triliun. • Investasi digital Rp7,5 miliar, berupa peremajaan perangkat kerja serta penyempurnaan RAPID *forecast* dan *stock allocation system*.	Terciptanya nilai jangka panjang bagi Pemegang Saham serta kontribusi berkelanjutan bagi penguatan industri kesehatan nasional.
Financial Capital Operational funding and financial resources supporting the distribution, manufacturing, and digitalization activities for sustainable growth.	Capital allocation to expand the distribution and logistics network, digital investment, development of manufacturing facilities, and financial risk management and improvement of cost efficiency, by considering its relationships with other capitals.	• Net sales of Rp14.89 trillion. • Digital investment of Rp7.5 billion, in the form of upgrading work equipment and enhancing the RAPID forecast and stock allocation system.	The creation of long-term values for Shareholders and sustainable contribution for the strengthening of national health industry.

Eksternal: Situasi Ekonomi dan Industri Nasional dan Global
External: Economic and National and Global Situations

Kebijakan dan Regulasi | Dukungan Pemangku Kepentingan Eksternal
Policies and Regulations | External Stakeholders Support

Internal: Visi dan Misi | Pengelolaan Risiko | Peluang dan Tantangan
Internal: Vision and Mission | Risk Management | Opportunities and Challenges

Tata Kelola yang Baik | Sumber Daya Manusia | Dukungan Pemangku Kepentingan
Good Governance | Human Resources | Stakeholders Support

Input	Proses Bisnis Business Process	Output	Outcome
Modal Sumber Daya Manusia Karyawan yang kompeten, program pelatihan berkelanjutan, pengembangan kepemimpinan, serta budaya perusahaan yang selaras dengan Nilai-Nilai Perusahaan.	Pelaksanaan pelatihan teknis dan kepemimpinan, penguatan budaya kerja dan nilai perusahaan, penerapan standar kesehatan dan keselamatan kerja dalam operasional logistik, serta pengembangan *talent pipeline* dan *succession planning* untuk mendukung kesinambungan organisasi.	• Jumlah karyawan tetap 2.224 orang. • Jumlah peserta pelatihan karyawan tahunan sebanyak 2.403 orang. [1] • Investasi program pelatihan dan pengembangan diri Rp1,72 miliar. • Tingkat perputaran karyawan 14,5%. • *Dexan Experience Survey* untuk tahun 2024 3,28 dari 4 (dilaksanakan 2 setiap 2 tahun).	Meningkatnya produktivitas serta terciptanya lingkungan kerja yang aman, inklusif, dan berorientasi pada pengembangan talenta, yang mendukung efektivitas operasional dan inovasi Perseroan.
Human Resources Capital Competent employees, sustainable training program, leadership development, and corporate culture in line with Corporate Values.	Implementation of technical and leadership training, strengthening work culture and company values, implement occupational health and safety standards in logistics operations, and developing talent pipelines and succession planning to support the continuation of organization.	• Total permanent employees 2,224 people. • Total employee participation in trainings (annually) 2,403 people. [1] • Investment in training and self-development programs Rp1.72 billion. • Employee turnover rate 14.5%. • 2024 Dexan Experience Survey 3.28 out of 4 (conducted every 2 years).	Increasing productivity and realization of a safe, inclusive and talent-oriented work environment, supporting Company's operational effectiveness and innovation.
Modal Manufakturan Infrastruktur operasional berupa 35 cabang, *National Distribution Center* (NDC), armada logistik termasuk kendaraan listrik, fasilitas manufaktur melalui PT DMM, serta infrastruktur digital pendukung.	Pengelolaan operasional jaringan cabang, pemenuhan standar *cold chain* dan SOP distribusi, peningkatan kapasitas produksi alat kesehatan di PT DMM, optimalisasi armada logistik, serta pemeliharaan dan penguatan infrastruktur digital.	Saluran penjualan 2025, terdiri dari 4.000 klinik, 23.000 apotek, 3.000 institusi pemerintahan, 50.000 toko modern, 3.000 rumah sakit, 20.000 lainnya, serta 1.300 pedagang besar farmasi dan pedagang alat kesehatan.	Peningkatan kapasitas pemasaran, distribusi, dan manufaktur, peningkatan kepuasan pelanggan, serta penguatan hubungan kemitraan di sepanjang rantai nilai kesehatan.
Manufacturing Capital Operational infrastructure of 35 branches, National Distribution Center (NDC), logistics fleet including electric vehicles, manufacturing facilities through PT DMM, and supporting digital infrastructure.	Operational management of branch network, compliance with cold chain standards and distribution SOP, increasing medical device production capacity at PT DMM, optimizing logistics fleet, as well as maintaining and strengthening of digital infrastructure.	2025 sales channels consists of 4,000 clinics, 23,000 pharmacies, 3,000 government institutions, 50,000 modern trade, 3,000 hospitals, and 20,000 others, plus 1,300 pharmaceutical wholesaler and medical devices wholesaler.	Increasing marketing, distribution and manufacturing capacity, increasing customer satisfaction, and strengthening of partnerships along the healthcare value chain.
Modal Sumber Daya Alam Penggunaan energi, air, dan bahan baku operasional dalam kegiatan distribusi, manufaktur, dan pendukung lainnya.	Penerapan efisiensi energi dan rute logistik, penggunaan kendaraan listrik, pengurangan limbah melalui pemanfaatan ulang kemasan logistik, serta evaluasi berkelanjutan atas dampak lingkungan dari aktivitas operasional.	• Penggunaan energi 2025 42.544 GJ. • Jumlah kendaraan listrik yang digunakan sebanyak 106 unit.	Menurunnya jejak karbon dan terciptanya kegiatan operasional yang lebih ramah lingkungan, yang mendukung ketahanan operasional dan efisiensi jangka panjang Perseroan.
Natural Resources Capital The use of energy, water, and operational materials in distribution, manufacturing, and other support activities.	Implementation of energy efficiency and logistics routes, use of electric vehicles, waste reduction by reusing the logistics packaging, as well as continuous evaluation on the environmental impact of operational activities.	• 2025 energy use 42,544 GJ. • Total electric vehicles in use 106 units.	Decreasing carbon footprint and creation of more environmentally friendly operational activities, supporting operational resilience and long-term efficiency of the Company.

Eksternal: Situasi Ekonomi dan Industri Nasional dan Global
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Kebijakan dan Regulasi | Dukungan Pemangku Kepentingan Eksternal
Policies and Regulations | External Stakeholders Support

Internal: Visi dan Misi | Pengelolaan Risiko | Peluang dan Tantangan
Internal: Vision and Mission | Risk Management | Opportunities and Challenges

Tata Kelola yang Baik | Sumber Daya Manusia | Dukungan Pemangku Kepentingan
Good Governance | Human Resources | Stakeholders Support

Input	Proses Bisnis Business Process	Output	Outcome
Modal Intelektual Sistem *Enterprise Resource Planning* (ERP), InfoStep, GPOS, GoApotik, Standar Operasional Prosedur (SOP) logistik, serta kapabilitas inovasi alat kesehatan.	Pengembangan dan implementasi sistem InfoStep, GPOS, dan GoApotik, penguatan integrasi data rantai pasok, penerapan ERP dan *business analytics*, serta kegiatan penelitian dan pengembangan produk alat kesehatan merek Stardec.	Peluncuran fitur digital baru serta pengembangan inovasi alat kesehatan.	Model distribusi dan manufaktur yang semakin adaptif, efisien, dan terdigitalisasi, serta peningkatan kualitas pengambilan keputusan dan daya saing Perseroan.
Intellectual Capital Enterprise Resource Planning (ERP) system, InfoStep, GPOS, GoApotik, logistics Standard Operating Procedures (SOP), and medical device innovation capabilities.	Development and application of InfoStep, GPOS, and GoApotik systems, strengthening supply chain data integration, application of ERP and business analytics, and research and development activities for Stardec brand of medical device products.	Launching of new digital features and development medical device innovations.	More adaptive, efficient, and digitalized distribution and manufacturing models, also improved decision-making quality and Company's competitiveness.
Modal Relasi dan Sosial Hubungan kemitraan dengan rumah sakit, apotek, pemerintah, serta kepercayaan masyarakat dan pemangku kepentingan.	Pengembangan kerja sama strategis dengan rumah sakit, apotek, dan pemerintah, peningkatan kualitas layanan pelanggan, pelaksanaan program tanggung jawab sosial di bidang kesehatan, pendidikan, dan kebencanaan, serta keterlibatan aktif dengan masyarakat dan pemangku kepentingan.	• Penerima manfaat kegiatan tanggung jawab sosial sebanyak 23.739 orang. • Total biaya tanggung jawab sosial 2025 sebesar Rp1,14 miliar. • Terjalinnya kerja sama dan kolaborasi berkelanjutan dengan rumah sakit, apotek, institusi pemerintah, dan mitra layanan kesehatan. • Peningkatan intensitas *engagement* dengan pemangku kepentingan utama melalui kerja sama operasional, program kemitraan, dan kegiatan sosial.	Meningkatnya akses layanan kesehatan, kontribusi sosial yang berkelanjutan, serta penguatan kepercayaan dan legitimasi sosial Perseroan dalam ekosistem kesehatan nasional.
Relationship and Social Capital Partnerships made with hospitals, pharmacies, government, and trust from the community and stakeholders.	Developing strategic cooperation with hospitals, pharmacies, and government, improving customer service quality, implementation of social responsibility program in health, education, and disaster management, as well as active engagement with community and stakeholders.	• Beneficiaries of social responsibility activities 23,739 people. • Total social responsibility costs for 2025 are Rp1.14 billion. • Established ongoing cooperation and collaboration with hospitals, pharmacies, government institutions, and healthcare services partners. • Increased engagement intensity with key stakeholders through operational cooperation, partnership program, and social activities.	Increasing access to healthcare services, sustainable social contributions, and strengthening the Company's trust and social legitimacy in national healthcare ecosystem.

Eksternal: Situasi Ekonomi dan Industri Nasional dan Global
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Kebijakan dan Regulasi | Dukungan Pemangku Kepentingan Eksternal
Policies and Regulations | External Stakeholders Support

[1] Jumlah peserta pelatihan mencakup seluruh karyawan Perseroan, baik karyawan tetap maupun karyawan tidak tetap. / The number of training participants includes all Company employees, both permanent and non-permanent employees..

Tata Kelola Keberlanjutan
Sustainability Governance

Tata kelola keberlanjutan menjadi fondasi bagi Perseroan dalam memastikan bahwa setiap aktivitas usaha dijalankan secara berintegritas, transparan, dan bertanggung jawab. Melalui struktur tata kelola yang kuat serta pengawasan yang berkelanjutan, Perseroan mengintegrasikan prinsip LST ke dalam perumusan strategi, pelaksanaan operasional, dan proses pengambilan keputusan. Pendekatan ini memastikan bahwa keberlanjutan terlembaga dalam praktik bisnis Perseroan, sehingga mendukung penciptaan nilai jangka panjang yang seimbang bagi Perseroan dan seluruh pemangku kepentingan.

Sustainability governance serves as a foundation for the Company in ensuring that all business activities are carried out with integrity, transparency, and accountability. With a strong governance structure and ongoing supervision, the Company is integrating the ESG principles into its strategy formulation, operational implementation, and decision-making process. This approach ensures that sustainability is institutionalized within the Company's business practices, thus supporting a balanced long-term value creation for the Company and all stakeholders.

Penanggung Jawab Penerapan Strategi Keberlanjutan [GRI 2-14] [ACGS-(B) B.1.5] [POJK E.1]

Perseroan menegaskan komitmennya terhadap keberlanjutan melalui pembentukan Komite Keberlanjutan yang berperan dalam mengarahkan dan mengawasi penerapan strategi keberlanjutan serta pengelolaan risiko dan peluang terkait keberlanjutan di seluruh lini bisnis. Komite ini dipimpin oleh Direktur Utama dan beranggotakan Direksi serta Dewan Komisaris, sehingga fungsi pengawasan dan pengambilan keputusan strategis berada pada level kepemimpinan tertinggi.

Implementasi kebijakan dan inisiatif keberlanjutan didukung oleh Komite Pengarah serta Penanggung Jawab Bidang yang dikoordinasikan oleh *Human Resource & Sustainability Director*, dengan pembagian peran berdasarkan pilar keberlanjutan Perseroan, yaitu lingkungan, sosial, tata kelola, dan kesehatan, untuk memastikan penerapan prinsip keuangan berkelanjutan dan standar LST berjalan secara konsisten dan terarah. Struktur tata kelola ini memperkuat upaya Perseroan dalam mewujudkan operasional yang bertanggung jawab serta penciptaan nilai berkelanjutan bagi seluruh pemangku kepentingan. Informasi lebih lanjut mengenai Komite Keberlanjutan disajikan pada Bab Tata Kelola Perusahaan.

Person in Charge of the Implementation of Sustainability Strategy [GRI 2-14] [ACGS-(B) B.1.5] [POJK E.1]

The Company affirms its commitment to sustainability through the establishment of Sustainability Committee, to direct and supervise the implementation of sustainability strategy and the management of sustainability-related risks and opportunities in all business lines. This Committee is led by President Director with members from the Board of Directors and Board of Commissioners, ensuring supervision and strategic decision-making functions are at the highest leadership level.

The implementation of sustainability policies and initiatives is supported by the Steering Committee and Department Head, coordinated by Human Resource & Sustainability Director, with roles divided based on Company's sustainability pillars, namely environmental, social, governance, and health, to ensure a consistent and targeted implementation of sustainable finance principles and ESG standards. This governance structure enforces the Company's efforts in realizing a responsible operation, as well as the creation of sustainable values for all stakeholders. Further information regarding the Sustainability Committee is presented in the Corporate Governance Chapter.

Pendidikan dan Peningkatan Kompetensi Keberlanjutan [ACGS-B.6.2] [POJK E.2]

Selama tahun 2025, Perseroan melaksanakan pengembangan kompetensi di bidang keberlanjutan bagi pihak-pihak yang menjadi penanggung jawab penerapan keberlanjutan. Dalam hal ini, Perseroan memberikan kesempatan kepada Komite Keberlanjutan, Komite Pengarah dan Penanggung Jawab Bidang, *Human Resource & Sustainability Director*, serta organ pendukung lainnya untuk mengikuti berbagai program pendidikan dan peningkatan kompetensi yang relevan dengan pelaksanaan tugas dan tanggung jawab keberlanjutan.

Education and Competency Development in Sustainability [ACGS-B.6.2] [POJK E.2]

Throughout 2025, the Company organized competency development in sustainability for parties responsible for implementing the sustainability initiatives. In this regard, the Company provided opportunities for the Sustainability Committee, Steering Committee and Department Head, the Human Resource & Sustainability Director, as well as other supporting organs to participate in various educational programs and competency development activities relevant to implementation of sustainability duties and responsibilities.

Topik Program Pelatihan Keberlanjutan Sustainability Training Program Topics	Level Jabatan Karyawan yang Mengikuti Pelatihan Keberlanjutan Position Level of Employee Participating in Sustainability Training						Total Karyawan yang Mengikuti Pelatihan Keberlanjutan (Orang) Total Employee Participating in Sustainability Training (People)
	Direktur Director	General Manager	Manajer Manager	Supervisor	Staf Staff	Non-Staf Non-Staff	
ESG 101: Building Awareness and Achieving Corporate Sustainability	5	4	139	532	1.081	642	2.403
DXG: Kesadaran Perlindungan Data Pribadi DXG: Personal Data Protection Awareness	3	6	112	489	1.042	616	2.268

Informasi mengenai jumlah karyawan yang mengikuti pelatihan terkait keberlanjutan selama 3 tahun terakhir diungkapkan sebagai berikut.

Information on total employee participating in sustainability related training in the last 3 years is disclosed as follows.

Uraian Description	Satuan Unit	2025	2024	2023
Total Karyawan yang Mengikuti Pelatihan Keberlanjutan Total Employee Participating in Sustainability Training	Orang People	2.403	-	-

Penilaian Risiko atas Penerapan Aspek Keberlanjutan [GRI 2-25] [POJK E.3] [IR-4D]

Manajemen risiko Perseroan dilaksanakan secara terstruktur melalui proses identifikasi, penilaian, pemantauan, dan pengendalian risiko yang berpotensi memengaruhi operasional, kinerja, serta keberlanjutan usaha Perseroan. Dewan Komisaris dan Direksi secara berkala melakukan penelaahan atas profil risiko Perseroan, termasuk risiko yang terkait dengan aspek ekonomi, lingkungan hidup, dan sosial, guna memastikan efektivitas proses manajemen risiko serta kesesuaiannya dengan strategi dan tingkat toleransi risiko Perseroan. Profil risiko dan langkah mitigasi utama diuraikan lebih lanjut pada Bab Tata Kelola Perusahaan, Sub-Bab Manajemen Risiko, dalam Laporan Terintegrasi ini.

Dalam konteks keberlanjutan, Perseroan juga mengidentifikasi dan mengelola risiko yang berpotensi menimbulkan dampak negatif terhadap aspek lingkungan, sosial, dan tata kelola. Pengelolaan risiko keberlanjutan dilakukan melalui pendekatan pencegahan, mitigasi, serta evaluasi berkelanjutan atas efektivitas langkah pengendalian yang diterapkan, sehingga risiko keberlanjutan dapat dikelola secara konsisten dan terintegrasi dengan sistem manajemen risiko Perseroan secara keseluruhan.

Risk Assessment on the Implementation of Sustainability Aspect [GRI 2-25] [POJK E.3] [IR-4D]

The Company is managing its risks in a structured manner through processes of identification, assessment, monitoring, and control of risks that potentially affecting the Company's operations, performance, and business sustainability. The Board of Commissioners and Board of Directors periodically review the Company's risk profile, including risks related to economic, environmental, and social aspects, to ensure the effectiveness of risk management process and its alignment with the Company's strategy and risk tolerance. The risk profile and key mitigation measures are further outlined in the Corporate Governance Chapter, in the Risk Management Sub-Chapter, in this Integrated Report.

Within the sustainability context, the Company also identifies and manages risks that potentially have adverse impacts on the environmental, social, and governance aspects. Sustainability risks management is conducted through preventive measures, mitigation, and ongoing evaluation on the effectiveness of control measures applied, allowing the sustainability risks to be consistently managed and integrated with the Company's overall risk management system.

Selain itu, Perseroan melakukan identifikasi terhadap jenis serta mitigasi risiko yang terkait dengan aspek keberlanjutan sebagai berikut.

In addition, the Company identifies the types of sustainability-related risks, as well as providing the mitigation measures as follows.

Aspek Keberlanjutan Sustainability Aspects	Potensi Risiko Risk Potentials	Mitigasi Risiko Risk
Lingkungan **Environmental**	• Peningkatan emisi dari armada logistik dan aktivitas distribusi. • Tingginya konsumsi energi di gudang dan fasilitas manufaktur. • Risiko limbah medis dan non-medis yang tidak terkelola dengan baik. • Increasing emissions from logistics fleet and distribution activities. • High energy consumption in warehouses and manufacturing facilities. • Risks of poorly managed medical and non-medical waste.	• Perluasan penggunaan kendaraan listrik serta optimalisasi rute distribusi. • Program efisiensi energi melalui penggunaan lampu hemat energi, penggunaan Pembangkit Listrik Tenaga Surya (PLTS), sistem pendingin yang lebih efisien, dan penerapan *internet of things* (IoT) untuk pemantauan energi di gudang. • Penguatan SOP pengelolaan limbah dengan melibatkan pihak ketiga berizin, termasuk pemilahan dan pengurangan limbah non-medis operasional. • Expanding the utilization of electric vehicles and optimizing the distribution routes. • Energy efficiency programs through the use of energy-saving lamps, utilization of Solar Power Plants (PLTS), more efficient cooling systems, and implementation of internet of things (IoT) for energy monitoring in warehouses. • Enforcing waste management SOP by involving third parties, including sorting and reducing operational non-medical waste.
Sosial **Social**	• Risiko kecelakaan kerja pada aktivitas logistik, pergudangan, dan manufaktur. • Ketidakpuasan pelanggan akibat keterlambatan distribusi atau penurunan kualitas layanan. • Risiko ketidakharmonisan hubungan dengan masyarakat sekitar fasilitas operasional. • Tingkat perputaran karyawan yang meningkat akibat kurangnya retensi talenta. • Penurunan produktivitas akibat ketidaksesuaian kompetensi. • Risk of workplace incidents in logistics, warehousing, and manufacturing activities. • Customer dissatisfaction due to delayed distribution or declining service quality. • Risk of disharmonious relationships with communities surrounding operational facilities. • Increased employee turnover due to insufficient talent retention. • Decreasing productivity due to competency mismatches.	• Pelaksanaan pelatihan kesehatan dan keselamatan kerja (K3), inspeksi keselamatan secara berkala, serta penyediaan alat pelindung diri (APD) sesuai standar. • Peningkatan *service level agreement* (SLA) distribusi melalui digitalisasi sistem operasional, termasuk InfoStep dan GPOS. • Program komunikasi dan *engagement* dengan masyarakat serta pelaksanaan tanggung jawab sosial di bidang kesehatan dan edukasi. • Pelaksanaan program pelatihan rutin, sertifikasi teknis, serta pengembangan jalur karier dan manajemen kinerja berbasis kompetensi. • Penerapan budaya perusahaan *Strive for Excellence, Act Professionally*, dan *Deal with Care*, serta melakukan *Dexan Experience Survey*. • Implementation of occupational health and safety (OHS) training, regular safety inspection, and provision of personal protective equipment (PPE) according to standards. • Improvement of distribution service level agreements (SLA) through operational system digitalization, including InfoStep and GPOS. • Communication and engagement programs with communities and implementation of social responsibility in the health and education sectors. • Implementation of regular training program, technical certification, and development of competency-based career paths and performance management. • Implementation of the corporate culture of Strive for Excellence, Act Professionally, and Deal with Care, as well as conducting the Dexan Experience Survey.
Tata Kelola **Governance**	• Risiko ketidakpatuhan terhadap regulasi kesehatan, farmasi, dan perangkat medis. • Risiko *fraud*, penyalahgunaan wewenang, atau ketidakteraturan dalam proses distribusi. • Risk of non-compliance with regulations on health, pharmaceutical, and medical devices. • Risk of fraud, abuse of authority, or irregularities in distribution process.	• Penguatan kepatuhan melalui audit berkala, pengendalian internal, serta pembaruan SOP sesuai dengan ketentuan Kementerian Kesehatan dan regulator terkait. • Implementasi program anti-*fraud*, kebijakan pengadaan, Kode Etik *partner* bisnis dan Pakta Integritas untuk bagian terkait. Selain itu, tengah menyusun sistem pelaporan pelanggaran (*whistleblowing system*/WBS). • Enforcing compliance with regular audits, internal controls, and SOP updates in line with provisions of the Ministry of Health and relevant regulators. • Implementation of anti-fraud programs, procurement policies, Business Partner Code of Ethics, and Integrity Pact for the relevant departments. In addition, the Company is currently preparing a whistleblowing system (WBS).

Aspek Keberlanjutan Sustainability Aspects	Potensi Risiko Risk Potentials	Mitigasi Risiko Risk
Tata Kelola	• Risiko keamanan data (*cybersecurity*) seiring meningkatnya digitalisasi operasional melalui GPOS dan GoApotik. • Risiko keterlambatan layanan akibat gangguan rantai pasok. • Risiko pemasok yang tidak memenuhi standar lingkungan atau etika bisnis.	• Peningkatan keamanan siber melalui penerapan ISO 27001:2022 untuk PT KITA, *data encryption*, pengendalian akses, dan *penetration testing*. • Diversifikasi pemasok serta digitalisasi pemantauan stok untuk menjaga keberlangsungan rantai pasok. • Penerapan *Business Partner Code*, audit pemasok, serta preferensi penggunaan pemasok lokal untuk meminimalkan risiko logistik dan kepatuhan.
Governance	• Risk of data security (cybersecurity) from the increasing operational digitization via GPOS and GoApotik. • Risk of service delay due to supply chain disruption. • Risk of suppliers not meeting the environmental standards or business ethics.	• Enhancement of cybersecurity through the implementation of ISO 27001:2022 for PT KITA, data encryption, access control, and penetration testing. • Suppliers' diversification and digitalization of inventory monitoring for continuous supply chain. • Implementing Business Partner Code, supplier audits, and preference of using local suppliers to minimize logistics and compliance risks.

Permasalahan terhadap Penerapan Aspek Keberlanjutan [POJK E.5]

Dalam menerapkan praktik keberlanjutan, Perseroan menyadari adanya berbagai permasalahan, baik yang bersumber dari internal maupun eksternal, yang dijelaskan sebagai berikut.

Issues related to the Implementation of Sustainability Aspect [POJK E.5]

In implementing the sustainability practices, the Company realizes the existence of various issues, either originated from internal or external sources, as described below.

Tantangan yang Perlu Dikelola untuk Memaksimalkan Penerapan Aspek Keberlanjutan Challenges to be Managed to Optimize the Implementation of Sustainability Aspects	Peluang yang Dapat Dikembangkan Seiring dengan Penerapan Aspek Keberlanjutan Opportunities to be Developed Alongside Sustainability Aspects Implementation	Rencana Mendatang yang Perlu Direalisasikan terkait Penerapan Aspek Keberlanjutan Future Plans to be Realized in Relation to Sustainability Aspects Implementation
Ketidakpastian kebijakan dan insentif keberlanjutan dari pemerintah. Uncertainties of government sustainability policies and incentives.	Memanfaatkan penerapan keberlanjutan untuk menciptakan nilai tambah dan memperkuat posisi sebagai mitra layanan kesehatan yang terpercaya. Leveraging sustainability implementation to create added value and strengthen position as a trusted healthcare partner.	Meningkatkan koordinasi dan komunikasi proaktif dengan regulator untuk memastikan kepatuhan terhadap regulasi keberlanjutan. Improving coordination and proactive communication with regulators to ensure compliance with sustainability regulations.
Tantangan dalam efisiensi energi, pengurangan emisi, dan pengelolaan limbah operasional. Challenges in energy efficiency, emissions reduction, and management of operational waste.	Mendorong efisiensi operasional melalui inovasi teknologi ramah lingkungan dan penerapan praktik kerja berkelanjutan. Encouraging operational efficiency through environmentally friendly technological innovation and implementation of sustainable work practices.	Mengembangkan kebijakan risiko terkait kualitas, keamanan produk, dan keberlanjutan operasional. Developing risk policies related to quality, product safety, and operational continuation.
Kesiapan internal dalam menerapkan budaya keberlanjutan secara konsisten di seluruh unit bisnis. Internal readiness to consistently implement sustainability culture in all business units.	Meningkatkan minat investor dan mitra yang mengutamakan perusahaan dengan komitmen LST yang kuat. Evoking interests from investor and partner that prioritizes companies with strong ESG commitments.	Memperluas inisiatif keberlanjutan melalui energi bersih, program pengurangan limbah, dan optimalisasi proses bisnis melalui digitalisasi. Expanding sustainability initiatives with clean energy, waste reduction program, and business process optimization via digitalization.

Kinerja Keberlanjutan Ekonomi
Economic Sustainability Performance

Selama tahun 2025, Perseroan mengelola dampak ekonomi material melalui model bisnis yang adaptif dan strategi diversifikasi yang diterapkan secara konsisten guna menjaga ketahanan finansial, profitabilitas, dan stabilitas arus kas di tengah dinamika industri kesehatan. Identifikasi dampak ekonomi dilakukan secara berkelanjutan melalui pemantauan perkembangan pasar, analisis kebutuhan pelanggan, serta masukan dari pemasok dan mitra bisnis. Hasil proses tersebut menjadi dasar dalam memastikan bahwa strategi distribusi, manufaktur, dan transformasi digital tetap relevan dan responsif terhadap perubahan lingkungan usaha.

Pengelolaan dampak ekonomi tersebut dilaksanakan melalui penerapan kebijakan finansial yang *prudent*, peningkatan efisiensi operasional di sepanjang rantai pasok, serta tata kelola risiko yang terintegrasi guna memastikan pemanfaatan sumber daya secara optimal dan berdaya saing. Untuk mendukung keberlanjutan nilai ekonomi jangka panjang, Perseroan secara berkala melakukan penilaian atas efektivitas kebijakan, pengendalian internal, dan kinerja operasional, serta menyesuaikan strategi bisnis berdasarkan hasil evaluasi tersebut. Melalui pendekatan ini, Perseroan memastikan bahwa setiap keputusan bisnis tidak hanya mendorong kinerja keuangan, tetapi juga selaras dengan prinsip tata kelola yang baik dan komitmen keberlanjutan. [GRI 3-3]

Throughout 2025, the Company managed material economic impacts with an adaptive business model and diversification strategy applied consistently to maintain financial resilience, profitability, and cash flow stability amidst the dynamics of healthcare industry. The identification of economic impacts is conducted continuously by monitoring market development, analyzing customer needs, and inputs from the suppliers and business partners. Results from this process serve as the basis in ensuring that the distribution, manufacturing and digital transformation strategies remain relevant and responsive to changes in the business environment.

The management of economic impacts is carried out through implementation of prudent financial policies, enhancement of operational efficiency along the supply chain, and integrated risk governance to ensure optimal and competitive use of resources. To support the sustainability of long-term economic value, the Company periodically assesses the effectiveness of policies, internal control, and operational performance, as well as adjusting business strategies based on the evaluation outcomes. Through this approach, the Company ensures that every business decision not only drives financial performance but also aligns with good governance principles and sustainability commitments.[GRI 3-3]

Perbandingan Target dan Kinerja Produksi, Portofolio, Target Pembiayaan, atau Investasi, Pendapatan, dan Laba Rugi [POJK F.2] [IR-4F] [ACGS-B.1.4,1.5]

Informasi terkait target penjualan neto dan laba tahun berjalan Perseroan dalam 3 tahun terakhir diungkapkan sebagai berikut.

Comparison of Production Target and Performance, Portfolio, Financing Target, or Investment, Revenue and Profit - Loss
[POJK F.2] [IR-4F] [ACGS-B.1.4,1.5]

Information regarding the Company's net sales and profit for the year in the last 3 years is disclosed as follows.

Uraian Description	Satuan Unit	2025		2024	
		Target Target	Realisasi Realization	Target Target	Realisasi Realization
Penjualan Neto Net Sales	Juta Rupiah Million Rupiah	16.059.061	14.893.442	14.541.406	14.567.515
Laba Tahun Berjalan Profit for the Year	Juta Rupiah Million Rupiah	375.466	398.131	340.364	343.269

Kinerja Portofolio, Target Pembiayaan, atau Investasi pada Instrumen Keuangan atau Proyek yang Sejalan dengan Keuangan Berkelanjutan [POJK F.3]

Dalam rangka mendukung penerapan keberlanjutan dan implementasi peta jalan dekarbonisasi, Perseroan mengalokasikan sumber daya dan belanja modal pada sejumlah proyek dan inisiatif yang sejalan dengan upaya penurunan emisi GRK, efisiensi energi, dan transformasi operasional rendah karbon. Investasi tersebut diprioritaskan berdasarkan hasil kajian MACC dan mekanisme *internal carbon pricing*, sehingga diarahkan pada inisiatif yang memberikan potensi reduksi emisi signifikan sekaligus efisiensi biaya jangka panjang.

Investasi dan inisiatif yang telah dan/atau sedang dijalankan Perseroan, antara lain:

1. Elektrifikasi armada kendaraan operasional dan uji coba kendaraan listrik untuk menurunkan emisi *Scope* 1 dari aktivitas distribusi;
2. Pemanfaatan energi terbarukan (termasuk eksplorasi panel surya pada fasilitas distribusi) serta peningkatan efisiensi energi pada gudang *cold chain* dan fasilitas operasional;
3. Optimalisasi sistem manajemen armada dan rute distribusi berbasis teknologi digital/AI untuk meningkatkan efisiensi logistik dan menekan konsumsi energi;
4. Modernisasi peralatan operasional dan sistem pendingin menuju teknologi berdaya guna tinggi dan refrigeran dengan *Global Warming Potential* (GWP) lebih rendah; serta
5. Penguatan pengelolaan limbah operasional dan efisiensi penggunaan sumber daya di seluruh fasilitas Perseroan sebagai bagian dari praktik operasional berkelanjutan.

Portfolio Performance, Financing Target, or Investment on Financial Instruments or Projects Aligned with Sustainable Finance Practices [POJK F.3]

To support the implementation of sustainability and decarbonization roadmap, the Company allocates resources and capital expenditure in various projects and initiatives aligned with efforts to reduce GHG emission, energy efficiency, and low-carbon operational transformation. These investments are prioritized based on the results of MACC study and internal carbon pricing mechanism, thus directed toward initiatives providing significant emissions reduction potential, as well as long-term cost efficiency.

The Company's completed and/or ongoing investments and initiatives, are as follows:

1. Electrification of operational vehicles and pilot testing of electric vehicles to reduce Scope 1 emissions from the distribution activities;
2. Utilization of renewable energy (including exploring solar panel use at distribution facilities) and improvement of energy efficiency in cold chain warehouses and operational facilities;
3. Optimizing fleet management system and distribution route using digital/AI based technology to improve logistics efficiency and lower energy consumption;
4. Modernization of operational equipment and cooling systems toward the use of high-efficiency technology and refrigerants with lower Global Warming Potential (GWP); and
5. Enforcing operational waste management and resources utilization efficiency across all Company facilities as part of sustainable operational practices.

Nilai Ekonomi Langsung yang Dihasilkan dan Didistribusikan [GRI 201-1] [IR-4F]

Kami terus menciptakan dan mendistribusikan nilai ekonomi secara bertanggung jawab, tidak hanya untuk mendukung kinerja internal, tetapi juga untuk memberikan kontribusi nyata bagi para pemangku kepentingan dan pertumbuhan ekonomi yang berkelanjutan.

Direct Economic Value Generated and Distributed [GRI 201-1] [IR-4F]

We continuously generating and distributing economic values in a responsible manner, not only to support internal performance but also to provide actual contributions to the stakeholders and the growth of sustainable economy.

(dalam juta Rupiah, kecuali dinyatakan lain / in million Rupiah, unless stated otherwise)

Uraian Description	2025	2024	2023	
Nilai Ekonomi Langsung yang Dihasilkan				**Direct Economic Value Generated**
Penjualan Neto	**14.893.442**	14.567.515	13.092.029	Net Sales
Pendapatan Bunga	**28.489**	7.769	9.905	Interest Income

(dalam juta Rupiah, kecuali dinyatakan lain / in million Rupiah, unless stated otherwise)

Uraian Description	2025	2024	2023	
Pendapatan Lainnya	83.901	92.755	63.256	Other Income
Total	**15.005.832**	**14.688.039**	**13.165.190**	**Total**
Nilai Ekonomi yang Didistribusikan				**Economic Value Distributed**
Biaya Operasional (Beban Pokok Penjualan, Penjualan, Umum dan Administrasi di Luar Biaya Tenaga Kerja)	(13.947.750)	(13.681.604)	(12.331.845)	Operating Cost (Cost of Sales, Sales, General and Administration Exclude Staff Cost)
Gaji dan Tunjangan Karyawan	(529.865)	(510.248)	(410.386)	Employee Wages and Benefits
Pembayaran untuk Penyedia Modal (Utang dan Modal Saham)	(151.657)	(133.483)	(72.406)	Payment to Providers of Capital (Debt and Equity Capital)
Investasi Masyarakat	(609)	(736)	(385)	Community Investment
Pembayaran Pajak Penghasilan kepada Pemerintah - Indonesia	(101.694)	(95.299)	(116.574)	Payments of Income Taxes to Indonesian Government
Total	**(14.731.575)**	**(14.421.370)**	**(12.931.596)**	**Total**
Nilai Ekonomi yang Disimpan	**274.257**	**246.668**	**233.594**	**Economic Value Retained**

Dampak Ekonomi Tidak Langsung melalui Pembangunan Infrastruktur [GRI 203-1]

Sebagai bagian dari ekosistem kesehatan nasional, Perseroan berkontribusi terhadap penciptaan dampak ekonomi tidak langsung melalui investasi dan dukungan terhadap pengembangan infrastruktur yang memperluas akses layanan kesehatan. Investasi infrastruktur tersebut meliputi pembangunan dan optimalisasi jaringan distribusi di berbagai wilayah operasional, peningkatan kapasitas pusat distribusi nasional, serta penguatan infrastruktur digital melalui platform InfoStep, GPOS, dan GoApotik.

Pengembangan infrastruktur tersebut bertujuan untuk meningkatkan efisiensi rantai pasok, memperluas keterjangkauan produk kesehatan, serta mempercepat distribusi layanan kesehatan kepada masyarakat. Dampak ekonomi tidak langsung dari inisiatif ini, antara lain mendorong pertumbuhan ekonomi lokal, membuka peluang usaha bagi mitra dan pelaku usaha setempat, meningkatkan mobilitas logistik, serta memperkuat akses masyarakat terhadap layanan kesehatan yang berkualitas.

Indirect Economic Impacts through Infrastructure Development [GRI 203-1]

As a part of the national health ecosystem, the Company is contributing to the creation of indirect economic impacts via investment and support for infrastructure development that expands access to healthcare services. This investment on infrastructure includes the development and optimization of distribution networks in various operational areas, enhancing the capacity of national distribution centers, and strengthening digital infrastructure through InfoStep, GPOS, and GoApotik platforms.

The infrastructure development aims to improve supply chain efficiency, expand the reach of healthcare products, as well as accelerate distribution of healthcare services to communities. The indirect economic impacts from these initiatives, include stimulating local economic growth, open up business opportunities for local partners and business players, improving logistics mobility, as well as strengthening public access to quality healthcare services.

Manajemen Rantai Pasok [GRI 2-6, 204-1]

Manajemen rantai pasok menjadi fondasi utama dalam memastikan ketersediaan produk kesehatan yang aman, tepat waktu, dan sesuai standar kualitas di seluruh wilayah operasional. Dengan jaringan distribusi yang luas, proses produksi yang terintegrasi, serta kolaborasi erat dengan pelanggan dan mitra usaha, Perseroan mengelola alur pengadaan, penyimpanan, dan distribusi secara efisien untuk memenuhi permintaan pasar. Pendekatan ini dilakukan melalui perencanaan kebutuhan yang akurat, kepatuhan terhadap regulasi industri kesehatan, dan peningkatan berkelanjutan pada aspek logistik sehingga rantai pasok tetap adaptif dan mampu mendukung keberlanjutan operasional.

Supply Chain Management [GRI 2-6, 204-1]

Supply chain management is the main foundation in ensuring availability of safe, timely, and quality-compliant healthcare products across all operational areas. With an vast distribution network, integrated production processes, as well as close collaboration with customers and business partners, the Company is efficiently managing procurement, storage, and distribution flows to meet market demand. This approach is implemented through accurate needs planning, compliance with regulations in the healthcare industry, and continuous improvement in logistics aspect to ensure supply chain remains adaptive and able to support operational sustainability.

1 Pengadaan dan Manufaktur Produk Kesehatan
Procurement and Manufacturing of Health Products

Perseroan mengelola pengadaan produk kesehatan, serta menjalankan aktivitas manufaktur alat kesehatan melalui Entitas Anak, untuk memastikan ketersediaan produk yang memenuhi standar kualitas, keamanan, dan regulasi industri kesehatan, sekaligus mendukung keberlanjutan operasional.

The Company manages procurement of health products and manufacturing of medical devices through Subsidiaries, to ensure the availability of products that meet the standards of quality, safety and health industry regulations, while supporting operational sustainability.

Proses Pengadaan dan Produksi

- Perencanaan kebutuhan produk berdasarkan permintaan historis, kontrak pelanggan, serta proyeksi pertumbuhan pasar.
- Penetapan volume pengadaan dan produksi dengan mempertimbangkan kapasitas fasilitas, jenis produk, serta lokasi distribusi untuk menjaga efisiensi dan ketepatan pasokan.
- Pengelolaan bahan baku dan komponen, termasuk penggunaan bahan baku lokal tertentu, guna memperkuat ketahanan pasokan dan mengurangi ketergantungan pada rantai pasok jarak jauh.
- Penerapan standar mutu dan keamanan produk melalui pengendalian proses produksi yang konsisten sesuai ketentuan dan regulasi yang berlaku.

Procurement and Production Process

- Product planning based on historical requests, customer contracts, and market growth projection.
- Procurement and production volumes determined by considering facility capacity, product types and distribution location to maintain efficiency and supply accuracy.
- Raw materials and components management, including using certain local raw materials, to enforce supply resilience and reduce dependence on long-distance supply chains.
- Implementation of product quality and safety standards through consistent production process control in line with applicable rules and regulations.

2 Distribusi dan Logistik
Distribution and Logistics

Perseroan mengoperasikan jaringan distribusi nasional melalui cabang, *National Distribution Center* (NDC), serta armada logistik terintegrasi untuk memastikan pengiriman produk kesehatan yang tepat waktu, akurat, dan aman ke seluruh wilayah operasional.

The Company operates a national distribution network through branches, National Distribution Centers (NDC), and integrated logistics fleet to ensure timely, accurate and safe delivery of health products to all operational areas.

Proses Pengadaan dan Produksi

- Pengelolaan permintaan dan penjadwalan pengiriman berdasarkan volume dan spesifikasi produk yang dibutuhkan pelanggan.
- Penyaluran produk farmasi, alat kesehatan, dan *consumer health* sesuai standar penyimpanan dan distribusi, termasuk penerapan *cold chain* untuk produk tertentu.
- Pemanfaatan sistem digital (InfoStep, GPOS B2B, dan GPOS Lite) untuk mendukung akurasi data stok, ketertelusuran pengiriman, serta koordinasi yang lebih efektif dengan mitra logistik.
- Optimalisasi armada dan rute distribusi, termasuk penggunaan kendaraan listrik secara bertahap, untuk meningkatkan efisiensi energi dan menurunkan emisi dari aktivitas logistik.

Procurement and Production Process

- Manage requests and schedule deliveries based on volume and product specifications required by customers.
- Distribution of pharmaceutical products, medical devices and consumer health in line with storage and distribution standard, including the cold chain implementation for certain products.
- Utilization of digital systems (InfoStep, GPOS B2B, and GPOS Lite) to support accurate stock data, deliveries traceability, and more effective coordination with logistics partners.
- Optimizing fleet and distribution routes, including gradual use of electric vehicles, to boost energy efficiency and reduce emissions from logistics activities.

3 Pelanggan sebagai Penggerak Hilir Rantai Pasok
Customers as Downstream Drivers of Supply Chain

Pelanggan Perseroan terdiri atas rumah sakit, apotek, klinik, institusi pemerintah, *wholesaler*, serta pelanggan ritel yang dilayani melalui platform digital GoApotik.

The Company's customers consist of hospitals, pharmacies, clinics, government institutions, wholesalers and retail customers, all served via GoApotik digital platform.

Peran Pelanggan dalam Rantai Pasok

- Pola permintaan pelanggan menjadi dasar dalam perencanaan volume pengadaan, produksi, dan distribusi produk kesehatan.
- Kebutuhan spesifik pelanggan, termasuk jenis produk, pola pengiriman, dan persyaratan layanan, memengaruhi konfigurasi distribusi dan pengelolaan logistik Perseroan.
- Data permintaan dan umpan balik operasional pelanggan dimanfaatkan untuk meningkatkan keandalan distribusi, ketepatan pengiriman, serta kualitas layanan rantai pasok.
- Melalui GoApotik, Perseroan memperkuat integrasi rantai pasok hingga tingkat pelanggan akhir sekaligus memperluas akses terhadap produk kesehatan.

Role of Customers in Supply Chain

- Customer demand patterns serves as basis to plan the volumes of procurement, production, and distribution of health products.
- Specific customer needs, including product types, delivery patterns, and service requirements, influence Company's distribution configuration and logistics management.
- Customer demand data and operational feedback are used to improve distribution reliability, delivery accuracy, and supply chain service quality.
- Utilizing GoApotik, the Company strengthens supply chain integration to end customer level while expanding access to health products.

Perseroan memastikan keberlanjutan rantai pasok dengan memperkuat peran pemasok lokal sebagai bagian dari komitmen untuk mendukung pertumbuhan ekonomi di wilayah operasional. Pemasok lokal kami definisikan sebagai pemasok yang beroperasi di dalam negeri dan berada di wilayah yang sama dengan lokasi operasional Perseroan dan Entitas Anak. Sepanjang tahun 2025, 98% nilai pembelian adalah dari pemasok lokal. Proporsi pengadaan dari pemasok lokal yang tinggi terus dipertahankan untuk memperpendek rantai distribusi, menekan jejak karbon, memperkuat ketahanan pasokan, dan yang paling penting untuk mendorong peningkatan ekonomi dalam negeri. [GRI 204-1] [ACGS-B.4.2]

The Company is ensuring the sustainability of supply chain by enforcing the role of local suppliers as part of the commitment to support economic growth within the operational areas. We define local suppliers as suppliers operating within the country and located in the same areas as the operational areas of the Company and its Subsidiaries. Throughout 2025, 98% of the purchase value was sourced from local suppliers. The high proportion of procurement from local suppliers continues to be maintained in order to shorten the distribution chain, reduce carbon footprint, strengthen supply resilience, and most importantly support domestic economic growth. [GRI 204-1] [ACGS-B.4.2]

Berdasarkan Nilai Pembelian dari Pemasok
Based on the Purchase Value from Suppliers

Uraian	Satuan / Unit	2025	2024	2023	Description
Total Pemasok	Juta Rupiah / Million Rupiah	91.187	54.652	62.727	Total Suppliers
Persentase Pemasok Asing	%	2	2	11	Percentage of Foreign Suppliers
Persentase Pemasok Lokal	%	98	98	89	Percentage of Local Suppliers
Persentase Pemasok Lokal dari UMKM	%	20	47	26	Percentage of Local Suppliers from MSMEs
Persentase Pemasok Lokal dari UMKM dan Direktur Wanita	%	3	6	3	Percentage of Local Suppliers from MSMEs and Female Directors

Catatan / Note:
Penurunan % dari UMKM pada tahun 2025 karena skala usaha beberapa pemasok lokal yang sama naik dari UMKM menjadi besar. / The decrease in the percentage of MSMEs in 2025 was due to the business scale of several of the same local suppliers increasing from MSMEs to large enterprises.

Dalam memastikan layanan kesehatan dapat menjangkau seluruh lapisan masyarakat, pengelolaan rantai pasok yang andal dan berkelanjutan menjadi aspek penting bagi Perseroan. Kompleksitas distribusi produk kesehatan, mulai dari tingginya persyaratan kualitas, kebutuhan pengiriman cepat, hingga dinamika permintaan yang berubah, menjadi tantangan yang harus diantisipasi secara strategis. Untuk menjaga kelancaran operasional, Perseroan memperkuat ketahanan rantai pasok melalui sertifikasi *Authorized Economic Operator* (AEO) untuk PT AAM dan PT DD, peningkatan kolaborasi dengan pemasok domestik dan mitra logistik, pemetaan risiko distribusi, serta pengawasan kualitas yang ketat terhadap seluruh mitra pemasok. Selain itu, Perseroan mengintegrasikan pertimbangan aspek lingkungan, sosial, serta praktik ketenagakerjaan pemasok ke dalam pengelolaan rantai pasok guna memastikan keselarasan dengan standar Kode Etik Mitra Bisnis dan Kebijakan Pengadaan Perseroan.

The Company considers reliable and sustainable supply chain management as an important aspect to ensure healthcare services reach all levels of society. The distribution complexity of healthcare products, from high quality requirements, need for rapid delivery, to changing demand dynamics, are challenges requiring strategic anticipation. To maintain smooth operations, the Company strengthened supply chain resilience through Authorized Economic Operator (AEO) certification for PT AAM and PT DD, increased collaboration with domestic suppliers and logistics partners, distribution risk mapping, as well as strict quality supervision over all supplier partners. In addition, the Company is integrating environmental, social, and employment practices of suppliers into its supply chain management to ensure alignment with the Code of Conduct for Business Partners and Procurement Policy of the Company.

Sejalan dengan penerapan prinsip tersebut, Perseroan secara bertahap mengimplementasikan asesmen lingkungan dan sosial yang terstruktur terhadap pemasok utama sebagai bagian dari proses seleksi, evaluasi, dan pemantauan mitra usaha. Asesmen ini mencakup evaluasi kepatuhan terhadap peraturan lingkungan hidup, pengelolaan limbah dan penggunaan sumber daya, penerapan standar ketenagakerjaan, serta pemenuhan prinsip kesehatan dan keselamatan kerja. Pada tahun 2025, 100% vendor dan prinsipal yang bermitra dengan Perseroan dan Entitas Anak telah melalui asesmen lingkungan dan sosial, guna meminimalkan risiko lingkungan dan sosial serta mendorong praktik rantai pasok yang bertanggung jawab dan berkelanjutan. [GRI 308-1, 414-1]

Following the implementation of those principles, the Company is gradually implementing structured environmental and social assessments of key suppliers as a part of its business partner selection, evaluation, and monitoring process. The assessments consists of evaluation of compliance with environmental regulations, waste management and resources use, implementation of employment standard, and compliance with occupational safety and health principles. In 2025, 100% of vendors and principals partnering with the Company and its Subsidiaries had undergone environmental and social assessments, in order to minimize environmental and social risks and encourage responsible and sustainable supply chain practices. [GRI 308-1, 414-1]

Uraian Description	**Jumlah** Total	**Minimal Transaksi (dalam Rupiah)** Minimum Transaction (in Rupiah)	**Form Penilaian ESG** ESG Assessment Form
MP-Vendor Purchasing	38	1 miliar 1 billion	100%
AAM-Principal	55	5 miliar 5 billion	100%
AAM-Vendor Transportasi	3	1 miliar 1 billion	100%

Pasar yang Dilayani [GRI 2-6]
Markets Served

Lokasi Geografis Tempat Produk/Jasa Ditawarkan Geographical Locations where Products/Services are Offered
Produk dan layanan Perseroan dan Entitas Anak didistribusikan ke seluruh Indonesia melalui jaringan distribusi nasional yang mencakup lebih dari 30 cabang operasional. Dengan cakupan jaringan yang luas, Perseroan memastikan ketersediaan produk kesehatan, alat medis, dan perangkat diagnostik dapat menjangkau berbagai wilayah strategis, mulai dari fasilitas kesehatan besar hingga klinik dan penyedia layanan kesehatan di tingkat daerah. The products and services from the Company and its Subsidiaries are distributed all over Indonesia through a national distribution network consisting of more than 30 operational branches. With vast network, the Company ensures the availability of healthcare products, medical devices, and diagnostic equipment in various strategic areas, from large healthcare facilities to clinics and healthcare providers at regional level.

Sektor yang Dilayani Sectors Served	
Kesehatan Healthcare	Distribusi alat kesehatan, *medical devices*, produk kesehatan, alat diagnostik, serta layanan instalasi dan purna jual bagi rumah sakit, klinik, laboratorium, dan fasilitas kesehatan lainnya. Distribution of medical devices, health products, diagnostic tools, as well as installation and after-sales services for hospitals, clinics, laboratories, and other healthcare facilities.

Sektor yang Dilayani Sectors Served	
Farmasi dan Apotek Pharmaceutical and Pharmacies	Penyediaan produk *Over the Counter* (OTC), vitamin, nutrisi, alat kesehatan rumahan, serta layanan pemesanan obat melalui platform digital GoApotik yang menghubungkan ribuan apotek di Indonesia. Provision of Over the Counter (OTC) products, vitamins, nutrition, home health devices, and medicine ordering services via GoApotik digital platform, which connects thousands of pharmacies in Indonesia.
Modern *Trade* dan *Retail* Modern Trade and Retail	Penyaluran produk kesehatan, *wellness*, perawatan diri, dan produk pendukung kesehatan lainnya ke jaringan ritel modern dan kanal *e-commerce*. Distribution of health, wellness, personal care, and other health supporting products to the modern retail networks and e-commerce channels.
Manufaktur Alat Kesehatan Medical Devices Manufacturing	Produksi alat kesehatan melalui DMM, termasuk tabung laboratorium, produk steril, dan berbagai perangkat medis yang mendukung kebutuhan fasilitas kesehatan. Medical devices production through DMM, including laboratory tubes, sterile products, and various medical devices to support the needs of healthcare facilities.
Pemerintah dan Institusi Government and Institutions	Penyediaan alat kesehatan dan produk medis melalui skema pengadaan pemerintah, tender institusi publik, serta dukungan program kesehatan nasional. Provision of medical devices and medical products through government procurement schemes, public institution tenders, as well as national health programs support.
Distributor dan Mitra Bisnis Distributors and Business Partners	Pemasokan produk untuk mitra distributor di berbagai wilayah, mendukung ekspansi pasar, dan meningkatkan ketahanan rantai pasok di tingkat nasional. Provision of products for distribution partners in various regions, supporting market expansion, and enhancing supply chain resilience at national level.

Kontribusi kepada Negara

Sebagai bagian dari komitmen terhadap penerapan tata kelola perusahaan yang transparan dan akuntabel, Perseroan secara berkelanjutan menilai dampak ekonomi yang dihasilkan dari aktivitas usahanya, termasuk kontribusi kepada negara melalui pemenuhan kewajiban perpajakan. Pajak ditetapkan sebagai topik material karena mencerminkan kepatuhan Perseroan terhadap peraturan perundang-undangan yang berlaku serta memberikan kontribusi ekonomi langsung bagi negara dalam mendukung pembangunan dan kesejahteraan masyarakat. Pendekatan ini sejalan dengan pengelolaan topik material (*management of material topics*), di mana Perseroan memastikan bahwa kebijakan, strategi, dan proses pengelolaan perpajakan dijalankan secara bertanggung jawab dan terintegrasi dengan tata kelola perusahaan. [GRI 207-1]

Perseroan dan Entitas Anak menerapkan pendekatan perpajakan yang *prudent* dengan menjunjung tinggi prinsip kepatuhan terhadap seluruh ketentuan perpajakan yang berlaku. Perseroan tidak melakukan praktik perencanaan pajak yang agresif dan hanya memanfaatkan insentif perpajakan yang secara sah diberikan oleh pemerintah sesuai dengan peraturan perundang-undangan. Risiko perpajakan dikelola sebagai bagian dari kerangka manajemen risiko Perseroan dan ditinjau secara berkala melalui mekanisme pengendalian internal serta pengawasan tata kelola yang berlaku. [GRI 207-1]

Dalam implementasinya, Perseroan dan Entitas Anak melaksanakan pengelolaan perpajakan secara transparan dan tepat waktu melalui strategi perpajakan yang terintegrasi. Upaya ini diwujudkan melalui pemanfaatan sistem *Host-to-Host* untuk mengotomasi proses administrasi perpajakan guna mempercepat pelaporan, mengurangi risiko kesalahan, serta meningkatkan transparansi dalam pemenuhan kewajiban pajak. Perseroan juga secara berkala melaksanakan audit internal dan eksternal

Contribution to the Country

As part of its commitment of implementing transparent and accountable corporate governance, the Company continuously assessing the economic impacts generated from its business activities, including its contribution to the country by fulfilling its tax obligations. Tax is established as a material topic as it reflects Company's compliance with provisions of applicable laws and regulations, as well as providing direct economic contributions to the country in supporting national development and public welfare. This approach aligns with the management of material topics, where the Company ensures that tax policies, strategies, and taxation management process is carried out in a responsible and integrated manner with corporate governance practices. [GRI 207-1]

The Company and its Subsidiaries implement prudent tax approach by upholding compliance with all applicable tax regulations. The Company is not engaging in aggressive tax planning practices and only utilizes tax incentives that are lawfully granted by the government in line with the prevailing regulations. Tax risks are managed as part of the Company's risk management framework and are reviewed regularly through internal control mechanism, as well as the applicable governance supervision. [GRI 207-1]

In the implementation, both the Company and its Subsidiaries are managing taxation in a transparent and timely manner through an integrated tax strategy. This effort is supported by utilizing Host-to-Host system to automate tax administration process, thus accelerate the reporting, reducing risk of errors, and enhancing transparency in fulfilling tax obligations. The Company also conducts periodic internal and external audits to review taxation policies and compliance, as well

untuk meninjau kebijakan dan kepatuhan perpajakan, serta mengantisipasi potensi perubahan regulasi. Untuk mendukung penerapan kebijakan tersebut, Perseroan secara konsisten meningkatkan kapasitas Tim Keuangan melalui program pelatihan rutin agar pengelolaan perpajakan dapat dijalankan secara tepat dan sesuai dengan ketentuan pemerintah. [GRI 207-2]

Pengelolaan perpajakan berada di bawah pengawasan Direksi dan dilaporkan secara berkala kepada Dewan Komisaris dan Komite Audit sebagai bagian dari pengendalian internal dan manajemen risiko Perseroan. Selain itu, PT AAM dan PT DD telah memperoleh status *Authorized Economic Operator* (AEO), yang menegaskan bahwa Perseroan memenuhi persyaratan keamanan rantai pasok internasional yang diakui oleh Ditjen Bea Cukai (DJBC) dan standar World Customs Organization (WCO). Pencapaian ini mencerminkan tingkat kepatuhan Perseroan terhadap ketentuan kepabeanan internasional serta mendukung keamanan, kelancaran, dan efisiensi aktivitas rantai pasok. [GRI 207-2]

Perseroan juga menjaga integritas pengelolaan perpajakan dengan sedang mengembangkan WBS sebagai sarana bagi pemangku kepentingan internal untuk melaporkan dugaan ketidakpatuhan. Inisiatif ini diharapkan dapat memperkuat transparansi, akuntabilitas, serta efektivitas pengendalian internal dalam praktik perpajakan dan kepabeanan. [GRI 207-2]

Keterlibatan Pemangku Kepentingan terkait Pajak

Dalam pengelolaan perpajakan, Perseroan memastikan keterlibatan pemangku kepentingan dilakukan secara transparan, terstruktur, dan sesuai dengan ketentuan yang berlaku. Perseroan menjalin komunikasi aktif dengan otoritas pajak melalui pelaporan yang tepat waktu, penyampaian dokumen pendukung, serta koordinasi rutin guna memastikan seluruh kewajiban perpajakan dipenuhi secara akurat. Di tingkat internal, Direksi, Komite Audit, dan Tim Keuangan terlibat dalam evaluasi kebijakan perpajakan, pemantauan kepatuhan, serta identifikasi potensi risiko fiskal. Pelatihan berkala juga diberikan kepada karyawan terkait untuk meningkatkan pemahaman dan kompetensi dalam pelaksanaan kewajiban perpajakan.

Pelaporan Pajak

Perseroan mengungkapkan informasi perpajakan berdasarkan negara operasi. Seluruh kegiatan usaha Perseroan dan Entitas Anak berlokasi di Indonesia, sehingga pelaporan perpajakan dilakukan secara terpusat. Pada tahun 2025, Perseroan mencatat total pendapatan sebesar Rp14,89 miliar dengan laba sebelum pajak penghasilan sebesar Rp513,27 miliar. Pajak penghasilan badan yang dibayarkan kepada pemerintah tercatat sebesar Rp102 miliar, sementara pajak terutang badan tahun berjalan sebesar Rp36 miliar. Perseroan juga memiliki aset tetap berwujud senilai Rp480 miliar dan mempekerjakan 2.701 karyawan. Perbedaan antara pajak penghasilan yang dibayarkan dan pajak terutang tahun berjalan terutama disebabkan oleh perbedaan waktu pengakuan serta ketentuan akuntansi dan perpajakan yang berlaku.

as to anticipate potential regulatory changes. In supporting the implementation of these policies, the Company is consistently developing the capacity of its Finance Team through regular training programs to ensure taxation management is carried out properly and in accordance with government regulations. [GRI 207-2]

Taxation management is under the supervision of the Board of Directors and reported periodically to Board of Commissioners and Audit Committee as part of the Company's internal control and risk management. In addition, PT AAM and PT DD have obtained Authorized Economic Operator (AEO) status, which confirms that the Company meets international supply chain security requirements recognized by the Directorate General of Customs and Excise (DJBC) and the standards of the World Customs Organization (WCO). This achievement reflects the Company's level of compliance with international customs regulations and supports the security, smoothness, and efficiency of supply chain activities. [GRI 207-2]

The Company also maintains the integrity of tax management by currently developing a whistleblowing system (WBS) as a means for internal stakeholders to report suspected non-compliance. This initiative is expected to strengthen transparency, accountability, and the effectiveness of internal controls in tax and customs practices. [GRI 207-2]

Stakeholders Engagement related to Tax

In taxation management, the Company ensures stakeholder engagement is carried out in a transparent, structured manner, and in accordance with applicable regulations. The Company is maintaining active communication with tax authorities with timely reporting, submission of supporting documents, and regular coordination to ensure all tax obligations are fulfilled accurately. Internally, the Board of Directors, Audit Committee, and Finance Team are involved in evaluating the tax policies, monitoring compliance, and identifying potential fiscal risks. Regular training is also provided to relevant employees in order to enhance their understanding and competency in implementing the tax obligations.

Tax Reporting

The Company discloses its tax information by country of operation. All business activities of the Company and its Subsidiaries are located in Indonesia, therefore, tax reporting is carried out centrally. In 2025, the Company recorded a total income of Rp14.89 billion, with profit before income tax amounting to Rp513.27 billion. Corporate income tax paid to the government amounted to Rp102 billion, while current corporate income tax payable amounted to Rp36 billion. The Company also recorded tangible fixed assets amounting to Rp480 billion and employed 2,701 employees. The differences between income tax paid and current year tax payable was mainly due to differences in timing of recognition as well as applicable accounting and tax regulations.

Kinerja Keberlanjutan Lingkungan
Environmental Sustainability Performance

Perseroan berkomitmen untuk menjalankan operasional secara bertanggung jawab dengan meminimalkan dampak lingkungan dan meningkatkan efisiensi sumber daya. Melalui berbagai inisiatif kami terus memperkuat kontribusi terhadap lingkungan yang lebih lestari.

The Company is committed to carry out its operations in a responsible manger by minimizing environmental impacts and improving resources efficiency. Through various initiatives, we continues to strengthen our contributions toward a more sustainable environment.

Biaya Pengelolaan Lingkungan Hidup [POJK F.4]

Perseroan telah mengeluarkan biaya untuk pengelolaan lingkungan hidup sebesar Rp408 juta di tahun 2025, meningkat 43,16% dibandingkan tahun sebelumnya. Berikut informasi terkait biaya pengelolaan lingkungan dalam 3 tahun terakhir.

Environmental Management Costs [POJK F.4]

The Company has incurred environmental management costs amounting to Rp408 million in 2025, increased 43.16% compared to previous year. Following is the information on environmental management costs in the last 3 years.

Uraian	Satuan Unit	2025	2024	2023	Description
Biaya Pengelolaan Lingkungan	Juta Rupiah Million Rupiah	408	285	193	Environmental Management Costs

Penggunaan Material Ramah Lingkungan [POJK F.5]

Perseroan dan Entitas Anak menerapkan prinsip keberlanjutan dalam operasional dengan mengoptimalkan penggunaan material yang mudah didaur ulang serta mengelola limbah secara lebih bertanggung jawab sebagai bagian dari pendekatan ekonomi sirkuler. Melalui inisiatif ini, Perseroan berupaya mengurangi dampak lingkungan dari aktivitas operasional, sekaligus meningkatkan efisiensi logistik dan penggunaan sumber daya secara berkelanjutan. [GRI 3-3]

Dalam praktiknya, Perseroan mengoptimalkan desain kemasan untuk mengurangi penggunaan material berlebih (*overpacking*), meningkatkan efisiensi penyimpanan dan transportasi, serta menekan volume limbah kemasan. Perseroan menggunakan karton yang seluruhnya berasal dari material daur ulang serta menerapkan program guna ulang karton, termasuk pemanfaatan kembali karton dari prinsipal untuk kegiatan distribusi di berbagai cabang. Selain itu, Perseroan juga menggunakan plastik *High Density Polyethylene* (HDPE) yang memiliki tingkat daur ulang tinggi dan daya tahan yang lebih baik dibandingkan plastik konvensional, khususnya untuk kemasan produk medis dan farmasi. Penggunaan material kemasan daur ulang tersebut turut berkontribusi dalam menekan timbulan limbah operasional serta mengurangi emisi tidak langsung dari siklus hidup material kemasan.

Sebagai bagian dari upaya berkelanjutan untuk mengurangi ketergantungan pada bahan kemasan konvensional, Perseroan melakukan eksplorasi dan uji coba penggunaan kemasan alternatif

Use of Environmentally Friendly Materials [POJK F.5]

The Company and its Subsidiaries apply sustainability principles in their operations by optimizing the use of easily recyclable materials and managing waste more responsibly as part of a circular economy approach. Through these initiatives, the Company strives to reduce the environmental impact from its operational activities, while enhancing logistics efficiency and utilization of resources in a sustainable manner. [GRI 3-3]

In practice, the Company is optimizing its packaging design to reduce excessive material usage (overpacking), improving storage and transportation efficiency, as well as minimizing packaging waste volume. The Company uses cartons materials entirely sourced from recycled material and applies cartons reuse program, including principal cartons reuse program for distribution activities across various branches. In addition, the Company also uses High Density Polyethylene (HDPE) plastic, which has a high recyclability rate and better durability compared to conventional plastics, particularly for medical and pharmaceutical product packaging. The use of these recycled packaging materials are contributing to the reduction of operational waste generation, as well as lowering indirect emissions from packaging materials lifecycle.

As part of the ongoing efforts to reduce dependence on conventional packaging materials, the Company is exploring and pilot testing the use of alternative, more environmentally friendly

yang lebih ramah lingkungan. Salah satu inisiatif yang dijalankan adalah pengujian kemasan berbasis singkong (*biodegradable packaging*) untuk beberapa kategori produk, yang memiliki karakteristik lebih mudah terurai dibandingkan plastik konvensional.

Selain optimalisasi material pada tahap penggunaan, Perseroan juga menerapkan pengelolaan kemasan dan produk pada tahap pasca-penggunaan secara bertahap. Kemasan berbahan karton serta botol atau gelas plastik yang telah digunakan pelanggan dikelola melalui jalur daur ulang yang telah tersedia. Sementara itu, kemasan multilapis, seperti *blister* dan *strip* yang belum dapat didaur ulang ditangani sebagai limbah sesuai karakteristik materialnya.

Perseroan juga melakukan pengambilan kembali produk kedaluwarsa atau tidak terpakai dari pelanggan, seperti apotek dan rumah sakit, untuk selanjutnya dimusnahkan sesuai prosedur dan ketentuan yang berlaku. Limbah medis yang berasal dari fasilitas kesehatan dikelola sebagai limbah B3 dan ditangani melalui fasilitas pengolahan berizin, termasuk metode insinerasi, sesuai peraturan perundang-undangan di bidang lingkungan dan kesehatan. Untuk produk dan alat kesehatan tertentu, Perseroan menerapkan mekanisme pengembalian (*return*) dan *reverse logistics* secara terstruktur guna memastikan pengelolaan pasca konsumsi yang aman dan bertanggung jawab.

Selain pada aspek kemasan, dalam 3 tahun terakhir Perseroan dan Entitas Anak melalui PT DMM juga memanfaatkan kombinasi bahan baku terbarukan dan tidak terbarukan dalam proses produksi alat kesehatan. Penggunaan material bahan baku tersebut diungkapkan pada tabel berikut. [GRI 301-1]

packaging. One of the initiatives implemented is testing cassava-based (biodegradable packaging) packaging for certain product categories, which has characteristics that allow it to decompose easier compared to conventional plastics.

Other than optimizing materials in usage stage, the Company gradually implements packaging and product management in post-use stage. Cartons packaging as well as plastic bottles or cups used by customers are managed via existing recycling channels. Meanwhile, multi-layered packaging, such as blisters and strips that are not yet recyclable are handled as waste in accordance to their material characteristics.

The Company also carries out recollection of expired or unused products from customers, such as pharmacies and hospitals, to be properly disposed in accordance with applicable procedures and regulations. Medical waste originating from healthcare facilities is managed as B3 waste and handled through licensed treatment facilities, including incineration method, in line with laws and regulations in the environmental and healthcare sectors. For certain products and medical devices, the Company implements a structured return and reverse logistics mechanism to ensure safe and responsible post-consumption management.

Other than the packaging aspect, in the last 3 years the Company and its Subsidiaries, through PT DMM, have also utilized a combination of renewable and non-renewable materials in medical devices production. The use of these materials is disclosed in the following table. [GRI 301-1]

Bahan Baku yang Digunakan untuk Memproduksi dan Mengemas Produk Utama oleh DMM [GRI 301-1]
Materials Used to Produce and Package Main Products by DMM

Jenis Material	Satuan Unit	2025	2024	2023	Type of Material
Bahan Baku Tak Terbarukan					**Non-Renewable Materials**
Plastic (Recyclable)	Ton	**11,28**	1,70	2,29	Plastic (Recyclable)
Multiple Materials (Non-Recyclable)	Ton	**99,81**	50,55	34,69	Multiple Materials (Non-Recyclable)
Chemical Materials (Non-Recyclable)	Ton	**0,85**	1,19	0,03	Chemical Materials (Non-Recyclable)
Sub Jumlah	**Ton**	**111,94**	**53,44**	**37,01**	**Sub Total**
Bahan Baku Terbarukan					**Renewable Materials**
Paper (Recyclable)	Ton	**37,22**	15,48	7,26	Paper (Recyclable)
Sub Jumlah	**Ton**	**37,22**	**15,48**	**7,26**	**Sub Total**
Total Bahan Baku yang Digunakan	**Ton**	**149,16**	**68,92**	**44,27**	**Total Raw Materials Used**

Inisiatif penggunaan material ramah lingkungan juga didorong secara internal melalui keterlibatan karyawan. Perseroan mengajak

The use of environmentally friendly materials initiative is also driven internally via employee engagement. The Company

karyawan untuk menerapkan praktik keberlanjutan dalam aktivitas sehari-hari, antara lain melalui penghematan energi dan air, pengurangan penggunaan plastik sekali pakai, serta penggunaan wadah minum dan makanan pribadi di lingkungan perkantoran, gudang distribusi, dan fasilitas operasional lainnya.

encourages employees to implement sustainable practices in the daily activities, including through energy and water conservation, reducing single-use plastic, and using personal food and beverage containers within office environments, distribution warehouses, and other operational facilities.

Pengelolaan Limbah

Perseroan secara berkelanjutan mengidentifikasi, menilai, dan mengelola dampak yang timbul dari aktivitas operasional terhadap lingkungan. Proses penilaian dilakukan dengan mempertimbangkan sumber timbulan limbah, potensi risiko terhadap kesehatan dan lingkungan, serta kepatuhan terhadap regulasi nasional. Perseroan memastikan bahwa kebijakan, SOP, serta tanggung jawab pengelolaan limbah diterapkan secara konsisten di seluruh fasilitas operasional, meliputi kantor pusat, gudang distribusi, dan fasilitas pendukung lainnya. Pendekatan ini dilakukan sebagai bentuk pengendalian dampak material serta pemenuhan prinsip tata kelola lingkungan yang bertanggung jawab. [GRI 3-3]

Selain itu, Perseroan menerapkan strategi pengelolaan limbah yang sistematis, sebagai berikut.

1. Melakukan evaluasi internal rutin dengan kriteria *Great Office*, mencakup infrastruktur, pengelolaan hama, dan kebersihan fasilitas.
2. Melakukan pemantauan *spill kit* secara berkala di setiap fasilitas Perseroan untuk mencegah pencemaran.
3. Melakukan pembaruan Dokumen Upaya Pengelolaan Lingkungan - Upaya Pemantauan Lingkungan (UKL-UPL), serta penerapan Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup (SPKPPLH).
4. Mengevaluasi penerapan sistem perizinan lingkungan melalui *Online Single Submission* (OSS) di seluruh lokasi Perseroan.
5. Mengelola ruang hijau dan meningkatkan keseimbangan ekosistem dengan penanaman pohon di beberapa area operasional.

Perseroan menghasilkan limbah berbahaya dan beracun (B3), limbah non-B3, dan limbah besar yang dikelola sesuai ketentuan perundang-undangan, sebagai berikut. [GRI 306-1] [POJK F.14]

Waste Management

The Company constantly identifies, assesses, and manages the environmental impacts due to its operational activities. The assessment process is carried out by considering the sources of waste generation, potential risks to health and environment, as well as compliance with national regulations. The Company ensures that policies, SOP, and responsibilities for waste management are consistently implemented across all of the operational facilities, consisting of head office, distribution warehouses, and other supporting facilities. This approach is implemented as a form of controlling material impacts, as well as fulfilling responsible environmental governance principles. [GRI 3-3]

In addition, the Company is implementing a systematic waste management strategy, as follows.

1. Conducting regular internal evaluations using Great Office criteria, covering infrastructure, pest control, and facility cleanliness.
2. Conducting periodic monitoring of spill kit at each Company facility to prevent contamination.
3. Updating the Environmental Management and Monitoring Efforts (UKL-UPL) document, as well as implementation of Statement of Environmental Management and Monitoring Capability (SPKPPLH).
4. Evaluating the implementation of environmental licensing system through the Online Single Submission (OSS) at all Company locations.
5. Managing green spaces and improving ecosystem balance by planting trees in several operational areas.

The Company generates hazardous waste (B3), non-hazardous (non-B3) waste and big waste, all managed in line with the provisions of laws and regulation, as follows. [GRI 306-1] [POJK F.14]

Jenis Limbah Type of Waste	Pengelolaan Limbah Waste Management
Limbah B3 **B3 Waste**	Dikelola melalui penyimpanan pada fasilitas khusus yang telah memenuhi standar K3, pencatatan volume limbah yang dihasilkan, serta kerja sama dengan pihak ketiga berizin untuk pengumpulan dan pemrosesan akhir. [GRI 306-4] Managed through storage at special facilities meeting the OHS standards, record of the waste volume generated, and cooperation with licensed third-party for collection and final processing. [GRI 306-4]

Jenis Limbah Type of Waste	Pengelolaan Limbah Waste Management
Limbah Non-B3	Dikelola melalui pemilahan sejak sumber, pengumpulan terjadwal, pengangkutan oleh penyedia jasa pengelolaan limbah, serta penerapan pendekatan *reduce, reuse, recycle* (3R). Limbah non-B3 Perseroan mencakup limbah operasional umum maupun limbah non-B3 berukuran besar (*big waste*), seperti *pallet*, karton besar, dan material kemasan logistik lainnya. Pengelolaan dilakukan melalui berbagai upaya, antara lain: • *Shredded paper* dimanfaatkan kembali sebagai material kemasan dan pelindung produk selama distribusi; • Pemanfaatan ulang *thermafreeze* dengan batas maksimal 3 kali penggunaan sebelum diganti; • Pemanfaatan ulang kotak *styrofoam* 40 liter hingga 25 kali sebelum didaur ulang atau diganti; • Pengelolaan limbah organik non-B3 berukuran besar menggunakan Sistem *Biotech*, yaitu metode pengolahan berbasis mikroorganisme di bawah pengawasan Dinas Lingkungan Hidup (DLH); serta • Penerapan *storage on site* di setiap cabang untuk pemisahan dan penyimpanan sementara limbah operasional sebelum diproses lebih lanjut.
Non-B3 Waste	Managed through sorting from the source, scheduled collection, transported by waste management service provider, as well as implementation of reduce, reuse, recycle (3R) approach. Non-B3 waste from the Company consist of general operational waste or non-B3 big waste, such as pallet, large cartons, and other logistics packaging materials. The management is carried out through various efforts, as follows: • Shredded paper is reused as packaging and product protection material during distribution; • Reutilization of thermafreeze, with a maximum limit of 3 uses before replacement; • Reutilization of 40-liter styrofoam boxes up to 25 uses before recycling or replacement; • Non-B3 big waste is managed using the Biotech System, a microorganism-based processing method under the supervision of the Environmental Agency (DLH); and • Implementation of storage on site system at each branch for separation and temporary storage of operational waste prior to further processing.

Limbah Non-B3 [GRI 306-4, 306-5] [POJK F.13]
Non-B3 Waste

Limbah Non-B3 dari Cara Pengelolaan	Satuan Unit	2025	2024	2023	Non-B3 Waste by Management Method
Dijual	Ton	-	1,3	0,0	Sold
Didistribusikan ke Pihak Ketiga	Ton	6,4	27,1	25,8	Distributed to Third Party
Total yang Dialihkan dari Pembuangan	Ton	6,4	28,4	25,8	Total Diverted from Disposal
Dibuang ke TPA	Ton	-	1,7	0,0	Disposed to Landfill
Total yang Dikirim ke Pembuangan	Ton	-	1,7	0,0	Total Directed to Disposal
Total Limbah Non-B3 yang Dihasilkan	Ton	58,3	30,1	25,8	Total Non-B3 Waste Generated

Limbah B3 [GRI 306-4] [POJK F.13]
B3 Waste

Pengelolaan Limbah B3	Satuan Unit	2025	2024	2023	Management of B3 Waste
Diberikan ke Pihak Ketiga Berizin	Ton	6,1	0,5	0,3	Sent to Licensed Third Party

Timbulan Limbah [GRI 306-3] [ESG E-01]
Waste Generation

Timbulan Limbah	Satuan Unit	2025	2024	2023	Waste Generation
Total Limbah Non-B3 dan Limbah B3	Ton	64,4	30,6	26,1	Total Non-B3 and B3 Waste

Keterangan / Description:
- Data limbah non-B3 mencakup operasional dari AAM dan DMM. / Non-B3 waste data covers the operational of both AAM and DMM.
- Data limbah B3 hanya mencakup obat dan alat kesehatan yang menjadi tanggung jawab AAM, tidak termasuk produk prinsipal. / B3 waste data only covers drugs and medical devices under the responsibility of AAM, excluding principal products.

Tumpahan yang Terjadi [POJK F.15]

Selama tahun 2025, Perseroan dan Entitas Anak tidak mencatat adanya insiden tumpahan bahan kimia, minyak, bahan bakar, maupun zat berbahaya lainnya di seluruh area operasional, termasuk gedung perkantoran, gudang distribusi, dan fasilitas operasional lainnya. Perseroan juga tidak menghadapi kontroversi maupun pelanggaran yang berkaitan dengan keselamatan bahan kimia. Seluruh aktivitas operasional dijalankan sesuai dengan ketentuan pengelolaan lingkungan yang berlaku, didukung oleh prosedur operasional standar, penyimpanan bahan yang aman, serta kesiapsiagaan dalam pencegahan dan penanganan potensi tumpahan untuk meminimalkan risiko terhadap lingkungan dan kesehatan manusia.

Spills [POJK F.15]

Throughout 2025, the Company and its Subsidiaries recorded zero spill incident of chemical, oil, fuel, or other hazardous substance spills on all operational areas, including office buildings, distribution warehouses, and other operational facilities. The Company also did not face any controversies or violations related to chemical safety. All operational activities were conducted in line with applicable provisions of environmental management, backed by standard operating procedures, safe material storage, and preparedness for prevention and handling of any potential spill to minimize risks to the environment and human health.

Penggunaan Energi

Perseroan dan Entitas Anak menggunakan 2 jenis sumber energi utama dalam kegiatan operasional, yaitu energi listrik yang disuplai oleh Perusahaan Listrik Negara (PLN) dan bahan bakar minyak (BBM) jenis diesel yang diperoleh dari stasiun pengisian bahan bakar resmi. Energi listrik digunakan untuk mendukung operasional perkantoran dan pergudangan, termasuk pengoperasian perangkat elektronik, sistem pendingin ruangan, serta peralatan operasional lainnya.

Selain itu, BBM jenis diesel dimanfaatkan terutama untuk kebutuhan operasional genset sebagai sumber energi cadangan, serta untuk mendukung aktivitas operasional tertentu di fasilitas yang memerlukannya. Sejalan dengan upaya pengelolaan energi yang bertanggung jawab, Perseroan melakukan pemantauan penggunaan energi secara berkala. Informasi mengenai penggunaan energi oleh Entitas Anak, yaitu PT DMM dan PT AMM, selama 3 tahun terakhir diuraikan pada tabel berikut.

Energy Use

The Company and its Subsidiaries use 2 types of main energy sources in their operational activities, namely electricity supplied by State Electricity Company (PLN) and diesel fuel (BBM) purchased from authorized fuel stations. Electricity is used to support office and warehouse operations, including operating the electronic devices, air conditioning system, and other operational equipment.

In addition, diesel fuel is mainly used to operate generators as backup energy source, also to support certain operational activities in facilities that require it. In line with the responsible energy management practices, the Company is conducting regular monitoring of energy usage. Information regarding energy use by Subsidiaries, namely PT DMM and PT AMM, in the last 3 years is outlined in the below table.

Konsumsi Energi [GRI 302-1, 302-2] [POJK F.6]
Energy Consumption

Uraian	Satuan Unit	2025	2024	2023	Description
Listrik dari PLN [ESG E.03]	GJ	41.630	46.871	42.676	Electricity from PLN [ESG E.03]
Bahan Bakar Minyak (*Diesel*)	GJ	914	1.004	889	Diesel Fuel
Total	**GJ**	**42.544**	**47.875**	**43.565**	**Total**

Keterangan / Description:
- Data listrik dikonversi ke MJ dengan metodologi standar berdasarkan IEA, 1 kWh listrik = 3,6 MJ. / Electricity data is converted to MJ using IEA standard methodology, 1 kWh of electricity = 3.6 MJ.
- Data *Diesel* dihitung menggunakan densitas 910 kg/m³ dan nilai kalor neto 43,0 TJ/Gg, sesuai standar IPCC. / Diesel fuel data is calculated using 910 kg/m³ density and net calorific value of 43.0 TJ/Gg, in line with IPCC standards.
- Data konsumsi energi dalam laporan ini mencakup penggunaan energi dari PT DMM dan PT AAM. / Energy consumption data in this report covers energy use from PT DMM and PT AAM.

Intensitas Energi [GRI 302-3]
Energy Intensity

Uraian	Satuan Unit	2025	2024	2023	Description
Penjualan kepada Pelanggan	Mega Unit	5.979	5.416	4.745	Sales to Customers
Intensitas Energi	GJ/Mega Unit	6,9	8,7	9,1	Energy Intensity
Penurunan Intensitas Energi dari Tahun Sebelumnya	GJ/Mega Unit	1,8	0,4	0,3	Energy Intensity Reduction from Previous Year

Keterangan / Description:
Perhitungan intensitas energi mencakup aktivitas operasional PT AAM. / The calculation of energy intensity covers the operational activities of PT AAM.

Di samping penggunaan energi yang cukup masif, Perseroan dan Entitas Anak juga menerapkan inisiatif untuk efisiensi energi, di antaranya: [POJK F.7]

1. Menerapkan sistem pencahayaan hemat energi di seluruh fasilitas operasional Perseroan dan Entitas Anak dengan mengganti lampu *Compact Fluorescent Lamp* (CFL) dan *Tube Fluorescent Lamp* (TFL) menjadi *Light Emitting Diode* (LED);
2. Melakukan konversi *chiller* menjadi *cold storage* pada beberapa fasilitas distribusi untuk mengoptimalkan penggunaan energi dalam penyimpanan produk farmasi yang membutuhkan suhu terkontrol;
3. Menggunakan *air conditioner* (AC) *inverter* untuk pembelian AC baru atau penggantian AC lama di kantor-kantor cabang untuk mengurangi konsumsi listrik dan mencapai suhu yang lebih stabil;
4. Melakukan optimalisasi rute pengiriman untuk menekan penggunaan bahan bakar;
5. Menggunakan motor listrik untuk operasional logistik;
6. Melakukan audit berkala terhadap perangkat elektronik di internal Perseroan dan Entitas Anak;
7. Menyelesaikan studi kelayakan dan memutuskan penggunaan energi terbarukan, yaitu Pembangkit Listrik Tenaga Surya (PLTS) untuk cabang Tangerang dan cabang Medan yang baru;
8. Menyelesaikan studi kelayakan truk listrik; serta
9. Melakukan sosialisasi berkala kepada karyawan untuk meningkatkan kesadaran terkait budaya keberlanjutan.

Perseroan juga sudah memutuskan pemasangan PLTS pada tahun 2026 di kantor cabang Tangerang dan di kantor cabang Medan yang baru, sebagai bagian dari upaya mengurangi ketergantungan energi fosil. Inisiatif ini diharapkan dapat segera direalisasikan sehingga mampu menekan konsumsi listrik berbasis emisi, meningkatkan efisiensi energi, serta memperkuat komitmen Perseroan dalam menciptakan lingkungan yang lebih asri dan berkelanjutan.

To offset the massive energy use, the Company and its Subsidiaries also implement energy efficiency initiatives, namely: [POJK F.7]

1. Implemented energy-efficient lighting systems across all operational facilities of the Company and its Subsidiaries by replacing Compact Fluorescent Lamp (CFL) and Tube Fluorescent Lamp (TFL) lighting with Light Emitting Diode (LED) lighting;
2. Converted chillers into cold storage facilities at several distribution facilities to optimize energy use in storing pharmaceutical products requiring controlled temperatures;
3. Used inverter air conditioners (AC) for new AC purchases or replacement of old AC units at branch offices to reduce electricity consumption and achieve more stable temperatures;
4. Optimized delivery routes to reduce fuel consumption;
5. Used electric motorcycles for logistics operations;
6. Conducted periodic audits of electronic equipment within the Company and its Subsidiaries;
7. Completed a feasibility study and decided to use renewable energy, namely Solar Power Plants, for the Tangerang branch and the new Medan branch;
8. Completed a feasibility study on electric trucks; and
9. Conducted regular awareness programs for employees to enhance awareness of sustainability culture.

The Company has also decided to install Solar Power Plants in 2026 at the Tangerang branch office and the new Medan branch office as part of efforts to reduce dependence on fossil energy. This initiative is expected to be realized soon to allow for lower emission-based electricity consumption, enhance energy efficiency, and strengthen the Company's commitment in creating more beautiful and sustainable environment.

Pengelolaan Emisi [GRI 3-3] [POJK F.12] [ESG E-01]

Distribusi merupakan salah satu aktivitas inti yang menopang operasional Perseroan sekaligus menjadi kontributor utama terhadap emisi yang dihasilkan dari penggunaan kendaraan operasional. Menyadari hal tersebut, Perseroan dan Entitas

Emissions Control [GRI 3-3] [POJK F.12] [ESG E-01]

Distribution is one of the core activities supporting the Company's operations, while also serves as the main emission contributor generated from the use of operational vehicles. Realizing this, the Company and its Subsidiaries are gradually implementing

Anak secara bertahap mengimplementasikan berbagai inisiatif pengendalian dan pengurangan emisi yang terintegrasi dalam pengelolaan operasional logistik.

Inisiatif yang telah diterapkan, antara lain:

1. Menerapkan pajak karbon internal untuk melakukan studi kelayakan investasi atas karbon (*Greenhouse Gases Inventarization* dan *Marginal Abatement Cost Curve*), memberikan insentif untuk efisiensi internal, dan membiayai proyek keberlanjutan;
2. Mengoptimalkan rute dan jarak tempuh dalam pengiriman guna mengurangi penggunaan bahan bakar;
3. Menerapkan *machine learning* untuk memprediksi kebutuhan, mengurangi risiko *overstocking*, dan meminimalisir pengiriman tambahan yang tidak diperlukan;
4. Mengoptimalisasi kapasitas muatan kendaraan;
5. Melakukan uji emisi berkala terhadap perangkat elektronik, mesin-mesin, dan kendaraan operasional Perseroan; serta
6. Menggunakan mesin pendingin yang lebih efisien dan bertahap mengganti refrigeran dengan *Global Warming Potential* (GWP) lebih rendah.

Dalam 3 tahun terakhir, Perseroan telah melakukan perhitungan emisi yang dihasilkan dari Perseroan dan Entitas Anak. Rincian emisi tersebut disajikan pada tabel berikut. [GRI 305-1, 305-2, 305-4] [POJK F.11] [ESG E-02]

various emission control and reduction initiatives integrated into its logistics operations management.

Some of the implemented initiatives, are as follows:

1. Implemented an internal carbon tax to conduct carbon investment feasibility studies (Greenhouse Gases Inventarization and Marginal Abatement Cost Curve), provide incentives for internal efficiency, and finance sustainability projects;
2. Optimized routes and travel distances in deliveries to reduce fuel consumption;
3. Applied machine learning to predict demand, reduce the risk of overstocking, and minimize unnecessary additional deliveries;
4. Optimized vehicle load capacity;
5. Conducted periodic emission testing on the Company's electronic equipment, machinery, and operational vehicles; and
6. Used more efficient cooling machines and gradually replaced refrigerants with lower Global Warming Potential (GWP).

In the last 3 years, the Company has been calculating the emissions generated from Company and its Subsidiaries. Details on the emissions are presented in the following table. [GRI 305-1, 305-2, 305-4] [POJK F.11] [ESG E-02]

Uraian	Satuan Unit	2025	2024	2023	Description
Emisi Cakupan 1	Ton CO_2eq	1.028	1.120	1.040	Emissions Scope 1
Emisi Cakupan 2	Ton CO_2eq	10.006	10.731	9.716	Emissions Scope 2
Emisi Cakupan 3	Ton CO_2eq	5.296	4.977	5.442	Emissions Scope 3
Total	**Ton CO_2eq**	16.330	**16.827**	**16.198**	**Total**
Penjualan kepada Pelanggan	**Mega Unit**	5.979	**5.416**	**4.745**	**Sales to Customers**
Intensitas Emisi Cakupan 1, 2, dan 3	**Ton CO_2eq/ Mega Unit**	2,73	**3,10**	**3,41**	**Emissions Intensity Scope 1, 2, and 3**

Keterangan / Description:
Inventarisasi GRK Perseroan secara komprehensif mencakup seluruh sumber emisi material di 5 fasilitas operasional, yaitu MP, AAM, DD, DMM, dan KITA.
Emisi Cakupan 1 : Genset, armada yang dikelola, dan refrigeran.
Emisi Cakupan 2 : Listrik yang dibeli. Pada tahun 2025, Perseroan menambahkan Kantor Perwakilan ke dalam batas operasional AAM.
Emisi Cakupan 3 : Transportasi dan distribusi hulu.

The Company's GHG inventory comprehensively covers all material emission sources at 5 operational facilities, namely MP, AAM, DD, DMM, and KITA.
Emissions Scope 1 : Generators, managed fleet, and refrigerants.
Emissions Scope 2 : Purchased electricity. In 2025, the Company added Representative Offices into AAM's operational line.
Emissions Scope 3 : Upstream transportation and distribution.

Komitmen terhadap *Net Zero Emission*
[ACGS-B.1.2] [ESG E-06, E-07]

Sebagai bagian dari kontribusi terhadap upaya global dalam mengatasi perubahan iklim, Perseroan dan Entitas Anak berkomitmen untuk menurunkan emisi gas rumah kaca (GRK) secara bertahap di seluruh aktivitas operasional. Komitmen ini diwujudkan melalui penerapan berbagai inisiatif efisiensi energi, optimalisasi aktivitas distribusi, pemanfaatan teknologi digital, serta eksplorasi penggunaan sumber energi yang lebih ramah lingkungan.

Commitment to Net Zero Emission
[ACGS-B.1.2] [ESG E-06, E-07]

As part of its contribution to global efforts to address climate change, the Company and its Subsidiaries are committed to gradually lowering greenhouse gas (GHG) emissions across all operational activities. This commitment is realized through the implementation of various energy saving initiatives, optimizing distribution activities, utilization of digital technology, and exploring more environmentally friendly energy sources.

Perseroan menetapkan aspirasi jangka panjang untuk mencapai *net zero emission* pada tahun 2050, yang selaras dengan arah kebijakan nasional dan komitmen global terhadap transisi menuju ekonomi rendah karbon. Sejalan dengan aspirasi tersebut, Perseroan memiliki komitmen pengurangan intensitas emisi GRK khususnya untuk *Scope* 1 dan *Scope* 2 sebagai fokus awal pengurangan emisi operasional, yang akan dicapai secara bertahap melalui peningkatan efisiensi operasional, diversifikasi sumber energi, dan penerapan praktik operasional hijau secara konsisten.

Sebagai dasar penyusunan strategi dekarbonisasi, Perseroan telah melakukan inventarisasi emisi GRK, *Marginal Abatement Cost Curve*, menetapkan tahun dasar (*baseline*), dan mengembangkan pendekatan dekarbonisasi berbasis *Science Based Targets Initiative* untuk mendukung pencapaian target jangka menengah. Informasi lebih lanjut mengenai profil emisi, *baseline*, pendekatan dekarbonisasi, kajian skenario, serta peta jalan menuju *net zero emission* diuraikan secara komprehensif dalam bagian Dekarbonisasi dan Pengelolaan Emisi Gas Rumah Kaca pada Laporan Terintegrasi ini.

Pemakaian Air [GRI 303-1, 303-2]

Air merupakan salah satu sumber daya penting yang digunakan Perseroan dalam mendukung kegiatan operasional sehari-hari. Menyadari pentingnya pengelolaan air yang bertanggung jawab, Perseroan dan Entitas Anak secara konsisten menerapkan berbagai inisiatif efisiensi penggunaan air guna mencegah pemborosan serta meminimalkan dampak terhadap lingkungan sebagai berikut.

1. Menerapkan sistem resapan air di beberapa fasilitas operasional untuk meningkatkan penyerapan air hujan dan mengurangi limpasan.
2. Menggunakan *paving block* di cabang baru guna mendukung infiltrasi air hujan.
3. Memanfaatkan air hujan di cabang PTK di Kabupaten Kubu Raya, Kalimantan Barat melalui toren penyimpanan dengan kapasitas hingga ±50 m^3 per tahun.
4. Melakukan perbaikan dan pemeliharaan sistem perpipaan untuk mencegah kebocoran dan menjaga distribusi air yang efisien.
5. Mengimbau karyawan untuk menutup keran air setelah digunakan guna mencegah pemborosan.
6. Menggunakan keran otomatis.

The Company established a long-term aspiration to achieve net zero emission by 2050, which is in line with the direction of national policy and global commitment toward the transition to a low-carbon economy. In line with this aspiration, the Company is committed to lower its GHG emissions intensity, particularly for Scope 1 and Scope 2 emissions, as initial focus of operational emissions reduction, which will be achieved gradually through improvements in operational efficiency, diversification of energy sources, and consistent implementation of green operational practices.

As the basis for preparing its decarbonization strategy, the Company has conducted a greenhouse gas emissions inventory, developed a Marginal Abatement Cost Curve, established a baseline year, and developed a decarbonization approach based on the Science Based Targets Initiative to support the achievement of its medium-term targets. Further information regarding the emissions profile, baseline, decarbonization approach, scenario study, and roadmap toward net zero emissions is comprehensively outlined in the Decarbonization and Greenhouse Gas Emissions Management section in this Integrated Report.

Water Usage [GRI 303-1, 303-2]

Water is one of the essential resources used by the Company in supporting its daily operational activities. Realizing the importance of responsible water management, the Company and its Subsidiaries consistently implementing various water efficiency initiatives to prevent wastage while minimizing environmental impacts, as follows.

1. Implementing rainwater infiltration system on several operational facilities to enhance rainwater absorption and reduce runoff.
2. Using paving block at new branches to support rainwater infiltration.
3. Utilizing rainwater at the PTK Branch in Kubu Raya Regency, West Kalimantan, by collecting it using rainwater collection tank with annual capacity up to ±50 m^3.
4. Improving and maintaining the piping system to prevent leaks and maintaining an efficient water distribution.
5. Encouraging employee to turn off water faucets if not in use to prevent wastage.
6. Using automatic faucets.

Dalam 3 tahun terakhir, Perseroan telah melakukan pengukuran dan pemantauan atas pengambilan dan konsumsi air yang digunakan oleh Entitas Anak, yaitu PT AAM dan PT DMM, dengan rincian sebagai berikut.

In the last 3 years, the Company has been measuring and monitoring the water withdrawal and water consumption of its Subsidiaries, namely PT AAM and PT DMM, with the following details.

Pengambilan Air [GRI 303-3]
Water Withdrawal

Uraian	Satuan Unit	2025	2024	2023	Description
Air Pihak Ketiga (Perusahaan Kota, Industri)	m^3	20.194	32.631	31.109	Third Party Water (Municipal, Industrial)
Air Tawar (≤1.000 mg/L TDS)	m^3	19.944	32.589	31.083	Fresh Water (≤1,000 mg/L TDS)
Air Lainnya (>1.000 mg/L TDS)	m^3	250	42	26	Other Water (>1,000 mg/L TDS)
Air Hujan	m^3	250	250	250	Rainwater
Total Pengambilan Air	**m^3**	**20.444**	**32.881**	**31.359**	**Total Water Withdrawal**

Konsumsi Air [GRI 303-5] [POJK F.8] [ESG E-04]
Water Consumption

Uraian	Satuan Unit	2025	2024	2023	Description
Total Konsumsi Air	m^3	250	42	26	Total Water Consumption

Keterangan / Description:
Perseroan tidak beroperasi maupun mengambil air dari wilayah dengan tingkat tekanan air (*water-stressed areas*) yang tinggi. / The Company does not operate in or withdraw water from high water-stressed areas.

Pengelolaan Air Limbah [GRI 303-4]

Perseroan dan Entitas Anak menerapkan pengelolaan air limbah yang bertanggung jawab di seluruh area operasional, termasuk pergudangan dan fasilitas produksi, yang diuraikan sebagai berikut.

1. Melakukan pemantauan kualitas air limbah secara berkala untuk memastikan kesesuaian dengan baku mutu lingkungan yang berlaku.
2. Menguji parameter air limbah melalui laboratorium terakreditasi, sehingga hasil uji dapat dipertanggungjawabkan.
3. Memastikan seluruh fasilitas operasional memiliki sistem pembuangan air limbah yang sesuai regulasi, termasuk saluran pembuangan yang aman.
4. Melakukan pencatatan dan pelaporan hasil uji secara rutin sebagai bagian dari pemenuhan kewajiban kepatuhan lingkungan.
5. Menjalankan kegiatan operasional secara hati-hati agar tidak terjadi pembuangan air limbah yang melampaui ambang batas.
6. Melakukan perbaikan berkelanjutan pada sistem pengelolaan air, baik dari sisi infrastruktur maupun prosedur operasional untuk mencegah pencemaran.

Sepanjang tahun 2025, hasil pemantauan menunjukkan bahwa seluruh air limbah yang dihasilkan telah memenuhi standar kualitas yang ditetapkan, serta tidak terdapat pelanggaran maupun insiden pembuangan air limbah yang melebihi ambang batas.

Wastewater Management [GRI 303-4]

The Company and its Subsidiaries are applying responsible wastewater management across all of their operational areas, including warehouses and production facilities, as outlined below.

1. Conducting periodic monitoring of wastewater quality to ensure its compliance with the applicable environmental quality standards.
2. Testing the wastewater parameters through accredited laboratories, to ensure the accountability of test results.
3. Ensuring that all operational facilities are equipped with wastewater disposal systems in accordance with the regulations, including safe discharge channels.
4. Carrying out the periodic recording and reporting of test results as part of environmental compliance obligations.
5. Carrying out operational activities carefully to prevent wastewater discharge from exceeding the thresholds.
6. Implementing continuous improvements on the water management system, both in terms of infrastructure and operational procedures, to prevent pollution.

Throughout 2025, monitoring results shows all wastewater generated have complied with established quality standards, and there was no violation or incident of wastewater discharge exceeding the thresholds.

Pembuangan Air [GRI 303-4]
Water Discharge

Uraian	Satuan Unit	2025	2024	2023	Description
Air Pihak Ketiga (Perusahaan Kota, Industri)	m^3	19.944	32.589	31.083	Third Party Water (Municipal, Industrial)
Air Hujan	m^3	250	250	250	Rainwater
Total Pembuangan Air	**m^3**	**20.194**	**32.839**	**31.333**	**Total Water Discharge**

Keterangan / Description:
Data mencakup operasional PT AAM dan PT DMM. / Data covers the operations of PT AAM and PT DMM.

Keanekaragaman Hayati [POJK F.9, F.10]

Keanekaragaman hayati tetap menjadi perhatian Perseroan dalam menjalankan aktivitas distribusi dan pergudangan secara bertanggung jawab. Berdasarkan kajian internal, seluruh lokasi operasional Perseroan dan Entitas Anak tidak berada di dalam maupun berdekatan dengan kawasan lindung atau area berkepentingan konservasi, sehingga tidak menimbulkan risiko langsung terhadap habitat atau spesies penting. Meskipun demikian, Perseroan tetap menerapkan pendekatan pencegahan melalui pengurangan penggunaan material yang tidak ramah lingkungan, peningkatan efisiensi operasional, serta pengelolaan limbah yang baik untuk meminimalkan potensi dampak terhadap ekosistem sekitar.

Biodiversity [POJK F.9, F.10]

The Company still considers biodiversity while carrying out distribution and warehousing activities in a responsible manner. Based on the internal study, all operational locations of the Company and its Subsidiaries are not located within or near a protected area or area of conservation interest, thereby do not pose direct risks to important habitat or species. Nevertheless, the Company is still implementing preventive approach by reducing the use of non-environmentally friendly materials, enhancing operational efficiency, as well as good waste management to minimize potential impacts toward the surrounding ecosystems.

Pengaduan terkait Lingkungan Hidup [POJK F.16]

Perseroan dan Entitas Anak memastikan bahwa seluruh kegiatan operasional dijalankan dengan memperhatikan potensi dampak terhadap lingkungan di sekitar wilayah operasional. Sebagai bagian dari komitmen tersebut, Perseroan menyediakan mekanisme pengaduan lingkungan yang dapat diakses oleh seluruh pemangku kepentingan melalui kontak resmi yang tercantum pada situs web Perseroan. Sepanjang tahun 2025, tidak terdapat pengaduan terkait lingkungan hidup yang diterima maupun dilaporkan.

Environmental Grievance [POJK F.16]

The Company and its Subsidiaries ensure that all operational activities are conducted by considering the potential impact on the environment surrounding the operational areas. As part of the commitment, the Company provides an environmental grievance mechanism accessible for all stakeholders through official contact channels listed on the Company's website. Throughout 2025, no environmental grievance was received or reported.

Kinerja Keberlanjutan Sosial
Social Sustainability Performance

Dalam menjalankan perannya sebagai penyedia dan distributor produk kesehatan, Perseroan dan Entitas Anak menyadari bahwa keberlanjutan tidak hanya ditentukan oleh kinerja ekonomi dan pengelolaan lingkungan, tetapi juga oleh kemampuan perusahaan dalam menciptakan nilai bagi manusia dan masyarakat. Oleh karena itu, aspek sosial menjadi salah satu fokus utama Perseroan dalam memastikan operasional yang bertanggung jawab, inklusif, serta memberikan manfaat yang nyata bagi para pemangku kepentingan.

In carrying out its role as a provider and distributor of healthcare products, the Company and its Subsidiaries realizes that sustainability is not only determined by mere economic performance and environmental management, but also by the company's ability in creating value for people and community. Accordingly, social aspect is one of the Company's main focus in ensuring a responsible, inclusive operations, as well as generating tangible benefits to the stakeholders.

Pengelolaan Sumber Daya Manusia

Dalam lingkungan Perseroan dan Entitas Anak, manusia berada di pusat perjalanan keberlanjutan. Setiap produk kesehatan yang didistribusikan, setiap keputusan yang diambil, dan setiap layanan yang diberikan berakar pada dedikasi, empati, dan komitmen para karyawan. Oleh karena itu, pengelolaan sumber daya manusia (SDM) tidak dipandang sebagai fungsi administratif semata, melainkan sebagai bentuk penghargaan terhadap individu yang menjadi fondasi pertumbuhan dan keberlangsungan bisnis.

Untuk memastikan pengelolaan SDM berjalan secara konsisten, Perseroan mempercayakan fungsi tersebut kepada Departemen *Human Resources* (HR). Departemen ini bertanggung jawab menjaga kualitas talenta, memastikan Budaya Perusahaan diterapkan dalam aktivitas kerja sehari-hari, serta menggerakkan peran agen perubahan (*change agent*) di setiap kantor cabang guna menanamkan Nilai-Nilai Perusahaan secara menyeluruh.

Perseroan juga memastikan penempatan karyawan selaras dengan talenta, kompetensi, dan etos kerja yang relevan dengan kebutuhan bisnis. Upaya ini diwujudkan melalui pengembangan jalur karier yang terstruktur, penyelenggaraan pelatihan dan program pengembangan talenta, serta penerapan mekanisme retensi untuk menjaga kesinambungan kompetensi. Penilaian kinerja dilakukan secara berkala guna mendorong produktivitas dan memperkuat kolaborasi lintas fungsi. Selain itu, penerapan standar kesehatan dan keselamatan kerja (K3) memastikan lingkungan kerja yang aman, nyaman, dan mendukung pertumbuhan karyawan. Melalui pendekatan ini, Perseroan membangun organisasi yang adaptif sekaligus menciptakan ruang kerja yang kondusif bagi setiap individu untuk berkembang. [GRI 3-3]

Keberagaman dan Kesetaraan [POJK F.18]

Perseroan dan Entitas Anak terus memperkuat komitmen terhadap keberagaman, kesetaraan, dan inklusi. Perseroan meyakini bahwa keberhasilan bisnis dapat diperkuat dengan menghadirkan lingkungan kerja yang menghargai perbedaan, memberikan akses kesempatan yang adil, serta memastikan seluruh karyawan dapat berkembang tanpa hambatan. Oleh karena itu, Perseroan menerapkan kebijakan

Human Resources Management

Within the Company and its Subsidiaries environment, people are at the center of sustainability journey. Every healthcare product distributed, every decision made, and every service delivered is rooted in dedication, empathy, and commitment of the employees. Thus, human resources (HR) management is not considered merely as an administrative function, but also as a form of appreciation for the individuals forming the foundation of Company's growth and business sustainability.

To ensure consistent implementation of human resources management, the Company entrusts this function to Human Resources (HR) Department. This Department is responsible for maintaining talent quality, ensuring that Corporate Culture is instilled in daily work activities, as well as driving the role of change agents in every branch office to comprehensively nurture the Corporate Values.

The Company also ensures that employee is positioned in line with the talent, competencies, and work ethic relevant to business needs. This effort is realized by developing a structured career paths, organizing trainings and talent development program, and implementation of retention mechanism to maintain continued competencies. Performance evaluations are done periodically to promote productivity and strengthen cross-functional collaboration. In addition, the implementation of occupational health and safety (OHS) standards ensures a safe, comfortable, and supportive work environment for employee growth. Through this approach, the Company builds an adaptive organization while creating a conducive workplace for every individual to grow. [GRI 3-3]

Diversity and Equity [POJK F.18]

The Company and its Subsidiaries continues strengthening the commitment to diversity, equity, and inclusion. The Company believes business success can be enhanced by fostering a work environment that values differences, provides equal access to opportunities, and ensures all employees can grow without barriers. Accordingly, the Company implements competency-

rekrutmen berbasis kompetensi, penempatan karyawan sesuai keahlian dan potensi, serta mekanisme pengembangan talenta yang setara bagi seluruh individu.

Kebijakan tersebut memastikan bahwa setiap karyawan, tanpa memandang gender, usia, latar belakang pendidikan, atau kondisi lainnya, memiliki peluang yang sama untuk tumbuh dan berkontribusi dalam mendukung kebutuhan bisnis Perseroan. Selain itu, Perseroan juga mendorong pertumbuhan karyawan yang inklusif dan berbasis kinerja melalui penerapan sistem penilaian yang terintegrasi dengan *Key Performance Indicators* (KPI), didukung oleh proses evaluasi kinerja secara digital serta program pengembangan karier yang terstruktur. Pendekatan ini memberikan kesempatan yang adil bagi seluruh karyawan untuk berkembang berdasarkan pencapaian kinerja, sekaligus mendorong peningkatan kompetensi secara berkelanjutan di seluruh tingkatan organisasi. Perseroan juga membangun budaya kerja yang inklusif melalui pelatihan internal, penguatan Nilai-Nilai Perusahaan, serta peran agen perubahan yang menjaga penerapan prinsip keberagaman dan kesetaraan di seluruh cabang. [GRI 3-3] [ESG S-09]

Sebagai bagian dari komitmen untuk menciptakan lingkungan kerja yang adil dan menghormati hak setiap individu, Perseroan dan Entitas Anak memastikan seluruh proses ketenagakerjaan dijalankan tanpa diskriminasi dalam bentuk apa pun. Perseroan saat ini sedang dalam proses penyusunan WBS yang akan menjadi sarana bagi karyawan untuk menyampaikan dugaan pelanggaran secara aman dan terstruktur. Meskipun demikian, pengawasan terhadap potensi diskriminasi tetap dilakukan melalui mekanisme internal yang berlaku, dan sepanjang tahun 2025 tidak terdapat laporan insiden diskriminasi yang diterima. [GRI 406-1] [ESG S-07]

Pada tahun 2025, jumlah karyawan Perseroan dan Entitas Anak tercatat sebesar 2.612 orang, menurun sebesar 314 orang dibandingkan tahun sebelumnya. Komposisi karyawan tersebut mencerminkan aspek keberagaman dan kesetaraan berdasarkan gender, usia, kategori jabatan, dan status kepegawaian.

Keberagaman juga tercermin pada struktur kepemimpinan, di mana wanita turut berperan dalam posisi pengambilan keputusan strategis. Pada tahun 2025, tercatat sebanyak 32,3% karyawan wanita menduduki jabatan Manajemen Senior di Perseroan dan Entitas Anak. Perseroan secara aktif mendorong peningkatan representasi wanita dalam posisi kepemimpinan melalui kebijakan dan praktik pengembangan karier yang setara, termasuk dalam proses penunjukan dan promosi di masa mendatang, guna memperkuat keberagaman pada tingkat manajemen dan dewan.

based recruitment policies, aligns employee placement with skills and potential, and ensures equal talent development mechanisms for all individuals.

The policy ensures that every employee, regardless of gender, age, educational background, or other conditions, has equal opportunities to grow and contribute in supporting the Company's business needs. In addition, the Company also encourages inclusive and performance-based employee growth through the implementation of an assessment system integrated with Key Performance Indicators (KPI), supported by a digital performance evaluation process and structured career development programs. This approach provides fair opportunities for all employees to develop based on performance achievements, while also encouraging continuous competency development at all levels of the organization. The Company also fosters an inclusive work culture through internal training, reinforcement of Corporate Values, and the role of change agents in maintaining the implementation of diversity and equality principles across all branches. [GRI 3-3] [ESG S-09]

As part of its commitment to create a fair work environment and respects the rights of every individual, the Company and its Subsidiaries ensure all employment processes are conducted without any form of discrimination. The Company is currently in the process of developing a whistleblowing system (WBS), which will serve as a means for employees to report alleged violations in a safe and structured manner. Nevertheless, monitoring of potential discrimination continues to be carried out through existing internal mechanisms, and throughout 2025 there were no reports of discrimination incidents received. [GRI 406-1] [ESG S-07]

In 2025, the total number of employees of the Company and its Subsidiaries reached at 2,612, a decrease of 314 employees compared to the previous year. This employee composition reflects diversity and equality based on gender, age, job categories, and employment status.

Diversity is also reflected in the leadership structure, where women play a role in strategic decision-making positions. In 2025, 32.3% of female employees held Senior Management positions within the Company and its Subsidiaries. The Company actively encourages greater female representation in leadership positions through equal career development policies and practices, including in future appointment and promotion processes, in order to strengthen diversity at the management and board levels.

Informasi terkait komposisi karyawan Perseroan telah diungkapkan pada bab Profil Perusahaan Sub-Bab Sumber Daya Manusia di dalam Laporan Terintegrasi ini. [GRI 2-7, 2-8, 405-1] [POJK C.3]

Rekrutmen dan Perputaran Karyawan

Perseroan dan Entitas Anak menjalankan proses rekrutmen yang sistematis, terstruktur, dan bertanggung jawab sebagai bagian dari upaya menjaga keberlanjutan organisasi. Perseroan meyakini bahwa talenta yang tepat tidak hanya memenuhi kebutuhan posisi, tetapi juga membawa energi baru dan kontribusi positif dalam mendukung distribusi layanan kesehatan yang lebih baik bagi masyarakat.

Proses rekrutmen dirancang secara inklusif, adil, dan berbasis kompetensi dengan menjunjung tinggi penghormatan terhadap hak asasi manusia (HAM) serta kepatuhan terhadap ketentuan ketenagakerjaan yang berlaku. Setiap lowongan pekerjaan dibuka secara transparan dan dapat diakses oleh seluruh calon tenaga kerja tanpa membedakan gender, suku, agama, maupun latar belakang lainnya. Pendekatan ini mencerminkan komitmen Perseroan untuk mencegah praktik diskriminasi, serta menolak segala bentuk pekerja anak dan kerja paksa, baik dalam operasional Perseroan maupun di sepanjang rantai pasok. [GRI 2-23, 408-1, 409-1]

Perseroan memahami bahwa kesempatan kerja tidak hanya berkaitan dengan pemenuhan kebutuhan organisasi, tetapi juga berperan dalam membuka peluang bagi individu untuk memulai dan mengembangkan perjalanan profesionalnya. Oleh karena itu, Perseroan menjalin kemitraan berkelanjutan dengan berbagai institusi pendidikan, antara lain Universitas Pancasila, Universitas Sumatera Utara, Universitas Airlangga, Universitas Surabaya, Universitas Katolik Widya Mandala Surabaya, dan ATMI Cikarang. Kemitraan ini bertujuan untuk menjaring calon talenta muda, mendukung transisi mereka ke dunia kerja, serta memastikan ketersediaan *pipeline* talenta yang selaras dengan nilai-nilai keberagaman, inklusivitas, dan rekrutmen yang adil. [ESG S-09]

Information on the composition of the Company's employee is disclosed in the Company Profile chapter under Human Resources Sub-Chapter in this Integrated Report. [GRI 2-7, 2-8, 405-1] [POJK C.3]

Employee Recruitment and Turnover

The Company and its Subsidiaries implement systematic, structured, and responsible recruitment process as part of efforts to maintain organizational sustainability. The Company believes that the right talent not only fulfills job requirements but also brings new energy and positive contributions in supporting the distribution of better healthcare services to the community.

The recruitment process is designed to be inclusive, fair, and competency-based, while upholding respect for human rights and compliance with applicable labor regulations. All job vacancies are announced transparently and are accessible to all candidates without discriminating against gender, ethnicity, religion, or other backgrounds. This approach reflects the Company's commitment to prevent discriminatory practices, as well as rejecting all forms of child labor and forced labor, both within the Company's operations or throughout its supply chain. [GRI 2-23, 408-1, 409-1]

The Company realizes that employment opportunities are not only related to fulfilling organizational needs but also play a role in providing individuals with opportunities to begin and develop their professional careers. Therefore, the Company has ongoing partnerships with various educational institutions, including Pancasila University, University of North Sumatra, Airlangga University, University of Surabaya, Widya Mandala Catholic University Surabaya, and ATMI Cikarang. These partnerships aim to attract young talent, support their transition into the workforce, as well as ensuring the availability of a talent pipeline aligned with the Company's values of diversity, inclusivity, and fair recruitment practices. [ESG S-09]

Tabel Karyawan Masuk dan Keluar [GRI 401-1]
Table of Incoming and Outgoing Employee

Uraian	Karyawan Masuk Incoming Employee			Karyawan Keluar Outgoing Employee			Description
	Pria Male	Wanita Female	Total	Pria Male	Wanita Female	Total	
2025							
Total Karyawan	**279**	**124**	**403**	**309**	**83**	**392**	**Total Employee**
Karyawan berdasarkan Usia Employee by Age							
<30 Tahun	**206**	**97**	**303**	**124**	**31**	**155**	<30 Years Old
30-50 Tahun	**72**	**26**	**98**	**169**	**52**	**221**	30-50 Years Old
>50 Tahun	**1**	**1**	**2**	**16**	**-**	**16**	>50 Years Old

Uraian	Karyawan Masuk Incoming Employee			Karyawan Keluar Outgoing Employee			Description
	Pria Male	Wanita Female	Total	Pria Male	Wanita Female	Total	
Karyawan berdasarkan Wilayah Operasional Employee by Operational Areas							
PT Anugrah Argon Medica (**PT AAM**)	217	99	316	241	65	306	PT Anugrah Argon Medica (**PT AAM**)
PT Djembatan Dua (**PT DD**)	41	12	53	47	9	56	PT Djembatan Dua (**PT DD**)
PT Medela Potentia Tbk (**PT MP**)	15	9	24	7	4	11	PT Medela Potentia Tbk (**PT MP**)
PT Deca Metric Medica (**PT DMM**)	1	-	1	2	-	2	PT Deca Metric Medica (**PT DMM**)
PT Karsa Inti Tuju Askara (**PT KITA**)	5	4	9	12	5	17	PT Karsa Inti Tuju Askara (**PT KITA**)
2024							
Total Karyawan	**463**	**126**	**589**	**302**	**81**	**383**	**Total Employee**
Karyawan berdasarkan Usia Employee by Age							
<30 Tahun	359	104	463	134	42	176	<30 Years Old
30-50 Tahun	102	21	123	168	40	208	30-50 Years Old
>50 Tahun	2	1	3	9	3	112	>50 Years Old
Karyawan berdasarkan Wilayah Operasional Employee by Operational Areas							
PT Anugrah Argon Medica (**PT AAM**)	395	95	490	246	65	311	PT Anugrah Argon Medica (**PT AAM**)
PT Djembatan Dua (**PT DD**)	47	14	61	50	11	61	PT Djembatan Dua (**PT DD**)
PT Medela Potentia Tbk (**PT MP**)	13	9	22	2	1	3	PT Medela Potentia Tbk (**PT MP**)
PT Deca Metric Medica (**PT DMM**)	2	4	6	1	-	1	PT Deca Metric Medica (**PT DMM**)
PT Karsa Inti Tuju Askara (**PT KITA**)	6	4	10	12	8	20	PT Karsa Inti Tuju Askara (**PT KITA**)
2023							
Total Karyawan	**607**	**205**	**812**	**287**	**81**	**368**	**Total Employee**
Karyawan berdasarkan Usia Employee by Age							
<30 Tahun	466	174	640	119	34	153	<30 Years Old
30-50 Tahun	140	31	171	154	45	199	30-50 Years Old
>50 Tahun	1	-	1	14	2	16	>50 Years Old
Karyawan berdasarkan Wilayah Operasional Employee by Operational Areas							
PT Anugrah Argon Medica (**PT AAM**)	490	145	635	205	67	272	PT Anugrah Argon Medica (**PT AAM**)
PT Djembatan Dua (**PT DD**)	46	13	59	53	7	60	PT Djembatan Dua (**PT DD**)
PT Medela Potentia Tbk (**PT MP**)	22	14	36	15	4	19	PT Medela Potentia Tbk (**PT MP**)
PT Deca Metric Medica (**PT DMM**)	5	-	5	5	-	45	PT Deca Metric Medica (**PT DMM**)
PT Karsa Inti Tuju Askara (**PT KITA**)	44	33	77	9	3	12	PT Karsa Inti Tuju Askara (**PT KITA**)

Tabel Tingkat Perputaran Karyawan [ESG S-03]
Table of Employee Turnover Rate

Perputaran Karyawan	2025	2024	2023	Employee Turnover
Karyawan Masuk (Rekrutmen)	403	**589**	**808**	**Incoming Employee (Recruitment)**
Karyawan Keluar				**Outgoing Employee**
Pensiun Alami	12	9	15	Natural Retirement
Meninggal	2	3	1	Death
Mengundurkan Diri	372	369	335	Resignation

Perputaran Karyawan	2025	2024	2023	Employee Turnover
Diberhentikan karena Melakukan Pelanggaran	6	15	17	Terminated for Conducting Violation
Total Karyawan Keluar	**392**	**396**	**368**	**Total Outgoing Employee**
Tingkat Perputaran Karyawan (%)	**14,5**	**13,5**	**12,8**	**Employee Turnover Rate (%)**

Pengembangan Kompetensi Karyawan [GRI 3-3] [POJK F.22] [ESG S-05]

Pengembangan kompetensi karyawan dipandang sebagai investasi jangka panjang dalam mendukung keberlanjutan bisnis Perseroan dan Entitas Anak. Sejak bergabung, setiap karyawan dibimbing untuk memahami budaya kerja, sistem operasional, serta standar kompetensi teknis yang relevan dengan perannya. Pendekatan ini memastikan bahwa setiap individu memiliki fondasi yang jelas untuk menjalankan tanggung jawabnya secara efektif dan berkelanjutan.

Dalam mendukung hal tersebut, Perseroan mengadopsi metode pengembangan berbasis kompetensi yang diterapkan secara berkelanjutan di seluruh lini bisnis. Metode ini diimplementasikan melalui berbagai program dan inisiatif pengembangan, antara lain AAM *Technical Skill Improvement* (ATENSI), Sistem Rotasi dan *Task Force*, Program Pengembangan *Subject Matter Expert* (SME), Pelatihan Teknis dan *Soft Skills*, serta *Cross Function Development Program*. Seluruh inisiatif ini diselenggarakan secara rutin untuk membuka kesempatan yang setara bagi karyawan dalam meningkatkan kapasitas diri, memperkuat keterampilan, dan beradaptasi dengan dinamika industri kesehatan. [GRI 404-2]

Employee Competency Development [GRI 3-3] [POJK F.22] [ESG S-05]

Employee competency development is seen as a long-term investment in supporting the business continuation of the Company and its Subsidiaries. Upon onboarding, every employee is guided to understand work culture, operational systems, and technical competency standards relevant to their role. This approach ensures that every individual has a clear foundation to carry out their responsibilities effectively and sustainably.

To support the aforementioned, the Company is adopting a competency-based development approach, implemented consistently across all business lines. This method is implemented through various development programs and initiatives, including AAM Technical Skill Improvement (ATENSI), Rotation System and Task Force, Subject Matter Expert (SME) Development Program, Technical Training and Soft Skills, and Cross Function Development Program. All of these initiatives are conducted regularly to give equal opportunities for employees to enhance their capabilities, strengthen their skills, and adapt to the dynamics of the healthcare industry. [GRI 404-2]

AAM Technical Skill Improvement (ATENSI)	ATENSI merupakan program pengembangan kompetensi teknis bagi karyawan di bawah level supervisor dan kepala seksi di PT AAM yang dilaksanakan melalui metode *mentoring* oleh atasan langsung. Peserta program merupakan karyawan yang direkomendasikan oleh Kepala Cabang dan dibekali wawasan mengenai proses kerja serta kompetensi teknis yang mencakup aspek logistik, penjualan, kualitas, dan administrasi. Program ini dirancang untuk mengembangkan potensi peserta agar siap menempati posisi *supervisor*, kepala seksi, maupun menjadi *talent* unggulan di AAM. ATENSI is a technical development program for employees below the level of supervisor and section head at PT AAM, delivered through direct mentoring by their immediate supervisors. Program participants, recommended by Branch Heads and equipped with insight on work processes and technical competencies covering logistics, sales, quality, and administration. This program is designed to develop the participant's potential to be ready and taking the positions as supervisors, section heads, or high-potential talents within AAM.
Sistem Rotasi dan *Task Force* **Rotation System and Task Force**	Perseroan menerapkan sistem rotasi dan *task force* untuk membuka peluang bagi karyawan agar dapat belajar dari berbagai perspektif, memperkuat kolaborasi tim, serta memahami gambaran besar dari peran dan kontribusinya dalam organisasi. The Company implements rotation system and task force to give employees opportunity to learn from different perspectives, strengthen team collaboration, and gain a broader understanding of their roles and contributions within the organization.
Program Pengembangan *Subject Matter Expert* (SME) **Subject Matter Expert (SME) Development Program**	Perseroan secara aktif mengidentifikasi karyawan dengan keahlian khusus di berbagai bidang untuk dikembangkan sebagai *Subject Matter Expert* (SME). Karyawan yang terpilih dalam program ini dipersiapkan menjadi pakar di unit kerjanya masing-masing sehingga dapat menjadi rujukan dan memberikan kontribusi strategis dalam mendukung operasional maupun proses pengambilan keputusan. Selain itu, mereka juga berperan sebagai narasumber ahli yang siap memberikan dukungan sesuai kompetensi, sekaligus memperkuat transfer pengetahuan yang berkesinambungan di seluruh operasional Perseroan. The Company is actively identifies employees with specialized expertise in various fields to be developed as Subject Matter Expert (SME). Employees selected into this program are prepared to become experts in their respective areas, allowing them to serve as references and make strategic contributions to support operations and decision-making. In addition, they also play the role of expert consultants, ready to provide assistance according to their competence while strengthening the continuous transfer of knowledge across all Company operations.

Pelatihan Teknis dan *Soft Skills* **Technical Training and Soft Skills**	Perseroan menyelenggarakan pelatihan teknis dan *soft skills* secara berkala dengan mempertimbangkan kebutuhan organisasi serta perkembangan kompetensi karyawan. Pelatihan ini mencakup berbagai bentuk pengembangan, antara lain pelatihan kesehatan dan keselamatan (K3), sesi berbagi pengetahuan melalui *Leader's Sharing*, serta pelatihan teknis dan kepemimpinan lainnya yang relevan dengan tuntutan pekerjaan dan tanggung jawab masing-masing karyawan. The Company organizes technical and soft skills training regularly by considering organizational needs and employee competency development. This training program cover various forms of development, including occupational health and safety (OHS) training, knowledge-sharing sessions through Leader's Sharing, as well as other technical and leadership training relevant to employees' roles and responsibilities.
Cross Function Development Program	Program ini merupakan inisiatif pengembangan lintas fungsi yang melibatkan Tim *Field Force* di cabang. Program tersebut dirancang untuk meningkatkan pemahaman peserta terhadap proses bisnis cabang, khususnya pada fungsi administrasi, logistik, dan *quality*, sekaligus mempersiapkan mereka untuk berperan sebagai koordinator serta inisiator dalam proyek *process improvement* lintas unit. Melalui program ini, *Field Force* memperoleh perspektif yang lebih komprehensif mengenai operasional cabang sehingga mampu menjalankan peran sebagai *Branch Generalist* dalam mendukung efektivitas pengelolaan bisnis di tingkat cabang. This program is a cross-functional development initiative involving the Field Force Team at branch offices. The program is designed to improve participants' understanding of branch business processes, particularly in administration, logistics, and quality functions, while also preparing them to serve as coordinators and initiators in cross-unit process improvement projects. Through this program, the Field Force Team gains a more comprehensive perspective on branch operations, enabling them to perform the role of Branch Generalist in supporting effective business management at the branch level.

Untuk memastikan efektivitas pengembangan kompetensi, hasil dari pelatihan dievaluasi menggunakan *Kirkpatrick's Training Evaluation Model*. Evaluasi ini dilakukan untuk menilai sejauh mana pelatihan memberikan dampak terhadap peningkatan kompetensi, perubahan perilaku kerja, serta kontribusi karyawan terhadap pencapaian target operasional Perseroan.

Setiap periode, Perseroan menetapkan target pengembangan kompetensi bagi seluruh karyawan melalui pemenuhan minimal 10 jam pelatihan per tahun. Dalam 2 tahun terakhir, target tersebut telah tercapai secara konsisten. Seiring dengan penguatan agenda keberlanjutan, Perseroan meningkatkan standar pengembangan dengan menambahkan 2 jam pelatihan yang difokuskan pada topik ekonomi karbon dan LST. Penambahan ini bertujuan untuk memperkuat pemahaman karyawan terhadap isu keberlanjutan yang semakin relevan dengan aktivitas operasional dan arah bisnis Perseroan.

Rata-rata jam pelatihan karyawan Perseroan dan Entitas Anak dalam 3 tahun terakhir disajikan pada tabel berikut. [GRI 404-1]

To ensure an effective competency development, training outcomes are evaluated using Kirkpatrick Training Evaluation Model. This evaluation is conducted to assess the extent to which training contributes to competency improvement, behavioral changes in the workplace, and employees' contributions to achieving the Company's operational targets.

In every period, the Company sets competency development targets for all employees by requiring a minimum of 10 training hours per year. In the last 2 years, this target has been consistently achieved. In line with the strengthening of the sustainability agenda, the Company has enhanced its development standards by adding 2 hours of training focused on carbon economy and ESG topics. This addition aims to strengthen employees' understanding of sustainability issues that are increasingly relevant to the Company's operational activities and business direction.

The average training hours of employees of the Company and its Subsidiaries in the last 3 years are presented in the following table. [GRI 404-1]

Jabatan	2025		2024		2023		Position
	Pria Male	Wanita Female	Pria Male	Wanita Female	Pria Male	Wanita Female	
Direksi	14,4	10,6	6,5	7,2	16,3	12,8	Board of Directors
General Manager	9,1	11,5	19,2	0,0	15,6	2,2	General Manager
Manager	22,9	14,2	14,0	20,2	30,5	25,9	Manager
Supervisor	25,0	22,3	19,3	24,4	16,9	23,0	Supervisor
Staff	22,7	20,8	12,8	16,6	12,2	23,4	Staff

Selain pengembangan kompetensi teknis dan kepemimpinan, Perseroan juga memberikan pelatihan khusus kepada karyawan yang terlibat dalam aktivitas pemasaran dan distribusi produk kesehatan terkait prinsip *ethical marketing* dan *pharmacovigilance*. Pelatihan ini bertujuan untuk memastikan

In addition to technical competency and leadership development, the Company also provides special training for employees involved in the marketing and distribution of healthcare products regarding ethical marketing and pharmacovigilance principles. This training aims to ensure that all promotional activities and

bahwa seluruh kegiatan promosi dan penyampaian informasi produk dilakukan secara bertanggung jawab, transparan, serta sesuai dengan ketentuan regulasi yang berlaku. Program pelatihan tersebut diberikan secara wajib kepada karyawan yang relevan guna meningkatkan pemahaman mengenai kepatuhan pemasaran produk kesehatan serta mekanisme pemantauan dan pelaporan keamanan produk.

Biaya Pengembangan Kompetensi

Pada tahun 2025, Perseroan dan Entitas Anak merealisasikan investasi untuk kegiatan pengembangan kompetensi karyawan sebesar Rp1,72 miliar. Nilai tersebut menurun dibandingkan dengan realisasi pada tahun sebelumnya yang tercatat sebesar Rp2,64 miliar.

Regenerasi

Untuk memastikan keberlanjutan kepemimpinan serta ketersediaan talenta strategis di masa depan, Perseroan dan Entitas Anak menerapkan program regenerasi yang dirancang secara komprehensif dan berjenjang. Program ini bertujuan membangun kesinambungan organisasi melalui penyiapan kader internal yang memiliki kompetensi, potensi, dan kesiapan untuk mengisi peran-peran strategis seiring dengan perkembangan bisnis Perseroan.

Dalam pelaksanaannya, Komite Manajemen Talenta memegang peran penting dalam mengoordinasikan, mengawasi, serta memastikan efektivitas seluruh proses regenerasi. Komite ini bertanggung jawab dalam mengidentifikasi talenta berpotensi tinggi, menyusun perencanaan suksesi (*succession planning*), serta memastikan bahwa pengembangan dan penempatan talenta dilakukan secara objektif, transparan, dan selaras dengan kebutuhan jangka panjang organisasi.

Adapun program regenerasi yang diterapkan oleh Perseroan dan Entitas Anak diuraikan sebagai berikut.

1. ***Individual Development Plan* (IDP)**
   IDP merupakan pendekatan sistematis dalam pengembangan karier karyawan sebagai bagian dari proses regenerasi. Melalui IDP, setiap karyawan dievaluasi berdasarkan kinerja, aspirasi karier, serta pemetaan potensi dan minat sebelum dipertimbangkan untuk menempati posisi yang lebih tinggi. Penyusunan IDP dilakukan secara kolaboratif antara karyawan dan atasan langsung, dengan pemantauan oleh Departemen *Human Resources* untuk memastikan proses pengembangan berjalan secara terarah, konsisten, dan berkelanjutan.
2. ***Talent Pool***
   Perseroan menerapkan *Talent Pool* sebagai mekanisme untuk mengidentifikasi dan memetakan talenta berpotensi melalui proses *self-assessment* yang selanjutnya divalidasi oleh atasan. Sistem ini mendukung Perseroan dalam merencanakan regenerasi dan suksesi talenta secara lebih terstruktur, sehingga setiap individu memiliki jalur pertumbuhan yang selaras dengan kompetensi, kinerja, serta aspirasi kariernya. Talenta yang teridentifikasi dalam *Talent Pool* menjadi bagian dari *pipeline* kepemimpinan Perseroan dan dipersiapkan secara bertahap untuk peran strategis di masa depan.

product information dissemination are carried out responsibly, transparently, and in accordance with applicable regulatory requirements. The training program is mandatory for relevant employees in order to improve understanding of healthcare product marketing compliance as well as product safety monitoring and reporting mechanisms.

Competency Development Cost

In 2025, the Company and Subsidiaries realized an investment for employee competency development activities amounting to Rp1.72 billion. It was a decreased compared to the realization in previous year which was recorded at Rp2.64 billion.

Regeneration

To ensure leadership sustainability and availability of strategic talent in the future, the Company and Subsidiaries implement a regeneration program designed in a comprehensive and tiered manner. This program aims to build organizational continuity through the preparation of internal cadres having the competence, potential, and readiness to fill in the strategic roles in line with the development of the Company's business.

In practice, the Talent Management Committee plays an important role in coordinating, supervising, as well as ensuring the effectiveness of the entire regeneration process. This Committee is responsible for identifying high-potential talent, preparing succession planning, and ensuring that talent development and placement are conducted objectively, transparently, and in line with the long-term needs of the organization.

The regeneration programs implemented by the Company and Subsidiaries are described as follows.

1. **Individual Development Plan (IDP)**
   IDP is a systematic approach in employee career development as part of the regeneration process. Through IDP, each employee is evaluated based on performance, career aspirations, as well as mapping of potential and interests before being considered for higher positions. IDP is prepared collaboratively between employees and direct supervisors, with monitoring by Human Resources Department to ensure that the development process runs in a directed, consistent, and sustainable manner.
2. **Talent Pool**
   The Company implements a Talent Pool as a mechanism to identify and map potential talent via self-assessment process which is subsequently validated by supervisors. This system supports the Company in planning talent regeneration and succession in a more structured manner, allowing each individual to has a growth path aligned with their competence, performance, and career aspirations. Talent identified in the Talent Pool becomes part of the Company's leadership pipeline and is gradually prepared for future strategic roles.

3. **Program *Management Trainee* (MT)**
   Program MT dirancang sebagai jalur percepatan bagi calon pemimpin Perseroan di masa depan, baik yang berasal dari internal maupun kandidat eksternal. Program ini bertujuan membekali peserta dengan keterampilan manajerial, wawasan strategis, serta pemahaman menyeluruh mengenai proses bisnis Perseroan. Evaluasi pengembangan dilakukan secara berkala untuk memastikan efektivitas program tetap terjaga dan selaras dengan kebutuhan organisasi.

Selain program-program tersebut, Perseroan juga menerapkan sistem rotasi dan *task force* sebagai mekanisme pendukung dalam proses regenerasi. Melalui penugasan lintas fungsi dan keterlibatan dalam proyek-proyek strategis, karyawan memperoleh pengayaan pengalaman kerja yang memperkuat kesiapan mereka untuk menempati jenjang kepemimpinan selanjutnya. Pendekatan ini memastikan bahwa proses regenerasi tidak hanya berfokus pada kesiapan individu, tetapi juga pada pemahaman menyeluruh terhadap organisasi dan tantangan bisnis yang dihadapi Perseroan.

Penilaian Karyawan dan Digitalisasi

Perseroan menerapkan sistem penilaian kinerja berbasis *Balanced Scorecard* yang terintegrasi dari tingkat Direksi hingga staf. Setiap karyawan memiliki *Key Performance Indicators* (KPI) yang diselaraskan dengan tujuan bisnis serta Nilai-Nilai Perusahaan, sehingga penilaian kinerja tidak hanya mengukur capaian kerja, tetapi juga mendorong internalisasi budaya perusahaan dalam aktivitas sehari-hari.

Pemantauan kinerja dilakukan secara berkala oleh atasan langsung, sementara karyawan dapat mengakses hasil evaluasi melalui sistem digital Kappabel sebagai sarana refleksi mandiri dan perbaikan kinerja berkelanjutan. Evaluasi kinerja dilaksanakan setiap tahun dan seluruh hasil penilaian tercatat dalam sistem Departemen *Human Resources*, yang selanjutnya menjadi dasar dalam penetapan penghargaan, pengembangan kompetensi, serta perencanaan karier karyawan.

Pada tahun 2025, seluruh karyawan Perseroan dan Entitas Anak, baik pria maupun wanita, telah menerima evaluasi kinerja tahunan melalui sistem Kappabel pada seluruh level jabatan. Cakupan evaluasi ini memastikan bahwa proses penilaian kinerja berlangsung secara objektif, transparan, dan konsisten, serta mendukung pengembangan karier karyawan secara merata. [GRI 404-3]

Remunerasi dan Kesejahteraan Karyawan [POJK F.20]

Perseroan meyakini bahwa setiap karyawan berhak memperoleh penghargaan yang adil atas kinerja, kontribusi, dan dedikasinya. Oleh karena itu, Perseroan menerapkan sistem gaji dan remunerasi yang diberikan secara proporsional dan setara, dengan mempertimbangkan kompetensi, tanggung jawab jabatan, serta kontribusi masing-masing individu. Sistem remunerasi tersebut disusun secara transparan, kompetitif, dan sepenuhnya mematuhi ketentuan peraturan perundang-undangan yang berlaku, termasuk pemenuhan Upah Minimum Provinsi/Kota/Kabupaten.

3. **Management Trainee (MT) Program**
   The MT Program is designed as an acceleration path for future leaders of the Company, both from internal and external candidates. This program aims to equip participants with managerial skills, strategic insight, and a comprehensive understanding of the Company's business processes. Development evaluations are done periodically to ensure that the program's effectiveness is maintained and aligned with organizational needs.

Other than those programs, the Company is also implementing the rotation system and task force as supporting mechanism in the regeneration process. Through cross-functions assignment and involvement in strategic projects, the employee gained enrichment of work experience to strengthen their readiness to take the position in the next leadership. This approach ensures that the regeneration process not only focused on individual readiness, but also in the overall understanding on the organization and business challenges faced by the Company.

Employee Assessment and Digitalization

The Company implements a performance appraisal system based on a Balanced Scorecard that is integrated from the Board of Directors level to staff. Each employee has a Key Performance Indicators (KPI) aligned with business objectives and Corporate Values, so that performance assessment not only measures work achievements but also encourages the internalization of corporate culture in daily activities.

Performance monitoring is done periodically by direct supervisors, while employees are able to access evaluation results via Kappabel digital system as a means of self-reflection and continuous performance improvement. The performance evaluations are conducted annually and all assessment results are recorded in the Human Resources Department system, which subsequently used as basis to determine rewards, competency development, and employee career planning.

In 2025, all employees of the Company and Subsidiaries, both male and female, have received their annual performance evaluations via Kappabel system for all job levels. This evaluation coverage ensures that the performance appraisal process was done objectively, transparently, and consistently, and supports equal employee career development. [GRI 404-3]

Remuneration and Employee Welfare [POJK F.20]

The Company believes that every employee has the right to receive fair compensation for their performance, contribution, and dedication. Accordingly, the Company implements a salary and remuneration system that is provided proportionally and equally, by considering the competence, job responsibilities, and individual contributions. This remuneration system is prepared transparently, competitively, and fully complies with applicable laws and regulations, including fulfilling the Provincial/City/Regency Minimum Wages.

Penetapan kompensasi karyawan dilakukan dengan mempertimbangkan posisi jabatan, capaian kinerja, serta kontribusi nyata terhadap pencapaian tujuan Perseroan. Selain itu, Perseroan memastikan penerapan prinsip kesetaraan remunerasi, di mana rasio imbal jasa antara karyawan pria dan wanita pada tingkat jabatan yang sama berada pada posisi 1:1. Hal ini mencerminkan komitmen Perseroan terhadap prinsip kesetaraan, keadilan, dan non-diskriminasi di lingkungan kerja. [GRI 202-1, 405-2]

Employee compensation is determined by considering the job position , performance achievements, and actual contributions in achieving the Company's objectives. Also, the Company ensures the implementation of remuneration equality principle, where the ratio of compensation between male and female employees at the same job level is 1:1. It reflects the Company's commitment to the principles of equality, fairness, and non-discrimination in the workplace. [GRI 202-1, 405-2]

Informasi mengenai remunerasi yang telah dibayarkan oleh Perseroan disajikan pada tabel berikut.

Information on remuneration paid by the Company is presented on the following table.

Wilayah Areas	Upah Karyawan Tetap Terendah Lowest Permanent Employee Wage (Rp)	Upah Minimum Regional Regional Minimum Wage (UMR)	Rasio Upah Karyawan Tetap Terendah terhadap UMR Ratio of Lowest Permanent Employee Wage to UMR (%)
Balikpapan	3.705.000	3.701.509	100,1
Banda Aceh	3.900.000	3.898.856	100,0
Bandar Lampung	3.310.000	3.305.367	100,1
Bandung	4.485.000	4.482.914	100,0
Banjarmasin	3.610.000	3.599.182	100,3
Batam	4.990.000	4.989.578	100,0
Bekasi	5.695.000	5.690.753	100,1
Bengkulu	3.240.902	2.876.838	112,7
Bogor	4.880.000	4.877.211	100,1
Cirebon	2.815.000	2.697.685	104,3
Denpasar	3.330.000	3.298.116	101,0
Jakarta	5.400.000	5.396.761	100,1
Jambi	3.610.000	3.607.223	100,1
Jayapura	4.315.000	4.285.848	100,7
Jember	2.920.000	2.838.642	102,9
Kediri	2.685.000	2.572.361	104,4
Kupang	2.705.000	2.396.696	112,9
Makassar	3.885.000	3.880.137	100,1
Malang	3.510.000	3.507.692	100,1
Manado	3.825.000	3.824.264	100,0
Mataram	3.000.000	2.859.525	104,9
Medan	4.015.000	4.014.072	100,0
NDC Cikarang	5.560.000	5.558.515	100,0
Padang	3.025.000	2.994.193	101,0
Palembang	3.920.000	3.916.635	100,1
Palu	3.395.000	3.386.116	100,3
Pangkal Pinang	3.880.000	3.876.600	100,1
Pekanbaru	3.680.000	3.675.938	100,1
Pontianak	3.125.000	3.024.819	103,3
Purwokerto	2.640.000	2.338.410	112,9
Samarinda	3.725.000	3.724.437	100,0
Semarang	3.455.000	3.454.827	100,0
Serang	4.420.000	4.418.261	100,0
Solo	2.640.000	2.416.560	109,2

Wilayah Areas	Upah Karyawan Tetap Terendah Lowest Permanent Employee Wage (Rp)	Upah Minimum Regional Regional Minimum Wage (UMR)	Rasio Upah Karyawan Tetap Terendah terhadap UMR Ratio of Lowest Permanent Employee Wage to UMR (%)
Surabaya	5.035.000	5.032.635	100,0
Tangerang	5.070.000	5.069.708	100,0
Tegal	2.915.000	2.333.586	124,9
Yogyakarta	2.760.000	2.655.042	104,0

Di luar aspek finansial, Perseroan memandang bahwa kesejahteraan karyawan tidak hanya diukur dari kompensasi, tetapi juga dari rasa aman, kenyamanan, serta kualitas hidup dalam menjalani aktivitas kerja sehari-hari. Oleh karena itu, Perseroan menyediakan berbagai manfaat dan tunjangan yang dirancang untuk mendukung kebutuhan personal dan keluarga karyawan, sekaligus membantu menjaga keseimbangan antara kehidupan pribadi dan profesional.

Manfaat dan tunjangan tersebut diberikan kepada karyawan tetap maupun karyawan kontrak, terdiri dari: [GRI 401-2]

1. Asuransi kesehatan untuk karyawan;
2. Asuransi kesehatan untuk pasangan karyawan pria;
3. Asuransi kesehatan untuk anak karyawan pria;
4. Tunjangan hari raya; serta
5. Pesangon atau kompensasi.

Hak Cuti

Perseroan menjamin pemenuhan hak cuti orang tua (*parental leave*) bagi seluruh karyawan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku. Karyawan wanita berhak memperoleh cuti melahirkan, sementara karyawan pria berhak atas cuti ayah sesuai dengan kebijakan internal Perseroan. Kebijakan ini merupakan bagian dari komitmen Perseroan dalam menciptakan lingkungan kerja yang aman, suportif, dan ramah keluarga.

Untuk memastikan efektivitas penerapan kebijakan tersebut, Perseroan melakukan pemantauan atas pelaksanaan cuti melahirkan, termasuk jumlah karyawan yang mengambil cuti melahirkan, jumlah karyawan yang kembali bekerja setelah masa cuti berakhir, serta jumlah karyawan yang tetap bekerja hingga 12 bulan setelah kembali bekerja. Pemantauan ini dilakukan sebagai bagian dari pengelolaan sumber daya manusia yang bertanggung jawab dan berkelanjutan.

Perseroan memastikan bahwa karyawan wanita yang mengambil cuti melahirkan memiliki hak untuk kembali bekerja pada posisi yang sama, seperti sebelum cuti, tanpa diskriminasi maupun intimidasi dalam bentuk apa pun. Dalam 3 tahun terakhir, jumlah karyawan wanita yang mengambil cuti melahirkan serta yang kembali bekerja setelah masa cuti berakhir diuraikan sebagai berikut. [GRI 401-3]

Outside the financial aspect, the Company believes employee well-being is measured not only by compensation, but also by a sense of security, comfort, and quality of life in conducting daily work activities. Therefore, the Company provides various benefits and allowances designed to support employees' personal and family needs, while also helping maintain a balance between personal and professional life.

The benefits and allowances are provided for permanent and contract employees, consisting of: [GRI 401-2]

1. Health insurance for employee;
2. Health insurance for male employee's spouse;
3. Health insurance for male employee's children;
4. Holiday allowance; and
5. Severance pay or compensation.

Leave Rights

The Company ensures the fulfillment of parental leave rights for all employees in accordance with the applicable laws and regulations. Female employees are entitled to maternity leave, while male employees are entitled to paternity leave in line with the Company's internal policies. This policy is part of the Company's commitment to creating a safe, supportive, and family-friendly work environment.

To ensure an effective implementation of the policy, the Company monitors the implementation of maternity leave, including the number of employees taking maternity leave, the number of employees returning to work after the leave period ends, as well as the number of employees who remain working up to 12 months after returning to work. This monitoring is conducted as part of responsible and sustainable human resource management.

The Company ensures that female employees who took their maternity leave have the right to return to the same position as before the leave, without discrimination or intimidation in any form. In the last 3 years, the number of female employees who took maternity leave and returned to work after the leave ended is described as follows. [GRI 401-3]

Uraian	2025	2024	2023	Description
Total Cuti Melahirkan	39	34	30	Total Maternity Leave
Persentase Pekerja Cuti Melahirkan yang Kembali (%)	89	100	100	Percentage of Workers Taking Maternity Leave and Returned (%)

Selain cuti melahirkan, Perseroan dan Entitas Anak juga menyediakan berbagai hak cuti lainnya, termasuk cuti haid serta cuti untuk ibadah haji atau ziarah keagamaan. Penyediaan hak cuti ini mencerminkan komitmen Perseroan dalam menghormati kebutuhan personal, kesehatan, dan spiritual karyawan, serta mendukung terciptanya keseimbangan antara kehidupan kerja dan kehidupan pribadi.

In addition to maternity leave, the Company and its Subsidiaries also provide various other leave entitlements, including menstrual leave and leave for Hajj or religious pilgrimage. The provision of these leave entitlements reflects the Company's commitment in respecting the personal, health, and spiritual needs of employees and supporting a work-life balance.

Pekerja Anak dan Pekerja Paksa [POJK F.19] [ESG S-10]

Perseroan dan Entitas Anak melarang secara tegas seluruh bentuk pekerja anak dan pekerja paksa, baik dalam kegiatan operasional internal maupun sepanjang rantai pasok. Komitmen ini merupakan bagian dari pemenuhan ketentuan peraturan perundang-undangan yang berlaku sekaligus mencerminkan Nilai-Nilai Perusahaan yang menjunjung tinggi integritas, tanggung jawab, serta penghormatan terhadap hak asasi manusia.

Child Labor and Forced Labor [POJK F.19] [ESG S-10]

The Company and Subsidiaries strictly prohibit all forms of child labor and forced labor, both in its internal operations and throughout the supply chain. This commitment is part of the fulfillment with applicable laws and regulations and reflects the Corporate Values that uphold integrity, responsibility, and respect for human rights.

Dalam implementasinya, Perseroan menerapkan proses rekrutmen yang inklusif, bertanggung jawab, dan berbasis kepatuhan, termasuk verifikasi usia kerja sesuai ketentuan perundang-undangan serta pemeriksaan dokumen pendukung untuk memastikan bahwa setiap pekerja bergabung secara sah dan atas dasar sukarela. Perseroan juga memberlakukan pengaturan jam kerja sesuai kebijakan yang berlaku, dan apabila terdapat kebutuhan kerja lembur, kompensasi diberikan secara adil sesuai ketentuan dan kesepakatan yang telah ditetapkan.

In the implementation, the Company is applying an inclusive, responsible, and compliance-based recruitment process, including verification of working age in accordance with statutory provisions and review of supporting documents to ensure that each employee joins legally and voluntarily. The Company also regulates working hours in accordance with applicable policies, and if there is a need for overtime, compensation is provided fairly in accordance with established provisions and agreements.

Pendekatan tersebut diterapkan untuk memastikan bahwa seluruh pekerja memperoleh perlindungan, kepastian, serta perlakuan yang layak dalam menjalankan tugasnya. Sepanjang tahun pelaporan, Perseroan dan Entitas Anak tidak mencatat adanya kasus pekerja anak maupun pekerja paksa, baik di lingkungan operasional internal maupun dalam rantai pasok.

This approach is implemented to ensure that all employees receive protection, certainty, and proper treatment in carrying out their duties. Throughout the reporting year, the Company and its Subsidiaries did not record any cases of child labor or forced labor, either within their internal operations or within the supply chain.

Kebijakan terkait Pelecehan Seksual dan Non-Diskriminasi [ESG S-08]

Perseroan dan Entitas Anak berkomitmen menciptakan lingkungan kerja yang aman, inklusif, dan bebas dari diskriminasi maupun perilaku yang merendahkan martabat manusia. Dalam setiap proses rekrutmen dan hubungan kerja, kami memastikan kesempatan yang setara tanpa memandang gender, suku, agama, atau latar belakang lainnya, selaras dengan kebijakan non-diskriminasi dan Nilai-Nilai Perusahaan. Perseroan juga menegaskan penolakan terhadap segala bentuk pelecehan seksual, serta menjaga budaya kerja yang menghormati batasan pribadi, mendorong komunikasi sehat, dan memastikan setiap karyawan dapat bekerja tanpa rasa takut atau tekanan. Komitmen ini diperkuat melalui Kode Etik, mekanisme pelaporan, serta upaya berkelanjutan untuk membangun lingkungan kerja yang aman dan menghargai setiap individu.

Policies related to Sexual Harassment and Non-Discrimination [ESG S-08]

The Company and Subsidiaries are committed to creating a safe, inclusive work environment, that is free from any discrimination and behavior that degrades human dignity. In every recruitment process and employment relationship, equal opportunity is ensured regardless of gender, ethnicity, religion, or other backgrounds, in accordance with our non-discrimination policy and Corporate Values. The Company also affirms its rejection of all forms of sexual harassment and maintains a work culture that respects personal boundaries, encourages healthy communication, and ensures every employee can work without fear or pressure. This commitment is reinforced through our Code of Conduct, reporting mechanism, and ongoing efforts to build a safe and respectful work environment for every individual.

Program *Engagement* Karyawan

Sebagai bagian dari upaya menciptakan lingkungan kerja yang produktif dan berkelanjutan, Perseroan dan Entitas Anak terus mendorong terciptanya hubungan kerja yang sehat melalui berbagai program *employee engagement*. Program-program ini dirancang untuk memperkuat interaksi antar-karyawan, membangun budaya

Employee Engagement Program

As part of efforts to create a productive and sustainable work environment, the Company and Subsidiaries continue to drive the creation of healthy working relationships through various employee engagement programs. These programs are designed to strengthen interaction among employees, building an inclusive

kerja yang inklusif, serta meningkatkan kolaborasi di seluruh lini organisasi. Program *engagement* karyawan tersebut terdiri dari:

1. **Membangun Kebersamaan dan Komunikasi**
   Kami percaya bahwa lingkungan kerja yang kuat tumbuh dari hubungan yang akrab antar karyawan dan rasa keterhubungan yang mendalam dengan Perseroan. Untuk menumbuhkan hal tersebut, Perseroan dan Entitas Anak menyelenggarakan berbagai kegiatan kebersamaan, mulai dari *team building* hingga olahraga bersama, sebagai sarana untuk mempererat hubungan dan membangun semangat positif. Perseroan juga membuka berbagai kanal komunikasi internal agar karyawan dapat berbagi aspirasi, memperoleh informasi terbaru, dan semakin terhubung dengan visi dan nilai Perseroan.
2. ***Dexan Experience Survey* (DESy)**
   Lingkungan kerja yang baik dibangun melalui keterbukaan dan kepercayaan. Oleh karena itu, Perseroan menyelenggarakan *Dexan Experience Survey* (DESy) setiap 2 tahun sekali sebagai sarana untuk mendengarkan pandangan dan harapan karyawan terhadap lingkungan kerja. Hasil survei ini menjadi acuan bagi Perseroan dalam memahami pengalaman karyawan secara lebih mendalam, sehingga program keterlibatan dapat terus disempurnakan untuk mendukung kenyamanan, kebanggaan, dan pengembangan karyawan. Survei DESy terakhir dilaksanakan pada tahun 2024 dan memperoleh skor 3,24 dari skor maksimal 4, serta direncanakan untuk kembali dilaksanakan pada tahun 2026. Hasil survei tersebut, bersama dengan pemanfaatan kanal komunikasi internal, menjadi landasan dalam penguatan program *employee engagement* Perseroan secara berkelanjutan.

Efektivitas program *employee engagement* tersebut juga tercermin melalui pengakuan eksternal yang diperoleh pada tahun 2024, antara lain *HR Excellence Awards* dan *Stellar Awards*. Penghargaan tersebut mencerminkan keberhasilan Perseroan dalam mengembangkan praktik pengelolaan sumber daya manusia yang mendukung kesejahteraan karyawan, kolaborasi organisasi, serta budaya kerja yang inklusif.

Kesehatan dan Keselamatan Kerja

[GRI 3-3, 403-1, 403-8] [POJK F.21] [ACGS-B.6.1] [ESG S-11]

Kegiatan usaha Perseroan dan Entitas Anak mencakup ruang lingkup yang luas, mulai dari produksi, pemasaran, hingga distribusi. Menyadari beragamnya aktivitas operasional tersebut, Perseroan berkomitmen untuk menjamin penerapan kesehatan dan keselamatan kerja (K3) bagi seluruh karyawan. Komitmen ini tidak hanya bertujuan memenuhi ketentuan peraturan perundang-undangan yang berlaku, tetapi juga untuk menciptakan lingkungan kerja yang aman, nyaman, dan melindungi setiap individu dari potensi risiko kerja.

Untuk mendukung komitmen tersebut, Perseroan telah menerapkan kebijakan dan sistem manajemen K3 yang berlaku di seluruh unit bisnis, dengan mengacu pada pedoman dan regulasi

work culture, and enhance collaboration across all lines of the organization. The employee engagement programs consists of:

1. **Building Togetherness and Communication**
   We believe that a strong work environment is founded on close relationships among employees and a deep sense of connection to the Company. To foster this, the Company and its Subsidiaries held various community activities, from team building to communal sports, as a means to strengthen relationships and foster positive morale. The Company also opens various internal communication channels, allowing employees to share their aspirations, obtain latest information, and become more connected to the Company's vision and values.
2. **Dexan Experience Survey (DESy)**
   A good work environment is built on openness and trust. Accordingly, the Company organizes the Dexan Experience Survey (DESy) every 2 years as a means to listen to employees' views and expectations related to the work environment. The results of this survey serve as a reference for the Company in better understanding employee experiences, allowing for continuous improvement of engagement program to support employee comfort, pride, and development. The latest DESy survey was conducted in 2024 and received a score of 3.24 out of a maximum of 4. This survey is planned to be conducted again in 2026. The survey results, together with the utilization of internal communication channels, serve as the basis for the continuous strengthening of the Company's employee engagement programs.

The effectiveness of the employee engagement programs is also reflected through external recognition received in 2024, including HR Excellence Awards and Stellar Awards. These awards reflect the Company's success in developing Human Resources management practices that support employee well-being, organizational collaboration, and an inclusive work culture.

Occupational Health and Safety

[GRI 3-3, 403-1, 403-8] [POJK F.21] [ACGS-B.6.1] [ESG S-11]

The business activities of the Company and its Subsidiaries cover a broad scope, ranging from production, marketing to distribution. Realizing the diverse operational activities, the Company is committed to ensuring the implementation of occupational health and safety (OHS) for all employees. This commitment is not only aimed to comply with applicable laws and regulations, but also to create a safe, comfortable work environment that protects every individual from potential workplace risks.

To support this commitment, the Company has implemented OHS policies and management systems applies for all business units, by referring to relevant OHS guidelines and regulations.

K3 yang relevan. Penerapan sistem ini didukung oleh berbagai mekanisme pengendalian risiko, antara lain: [GRI 403-7]

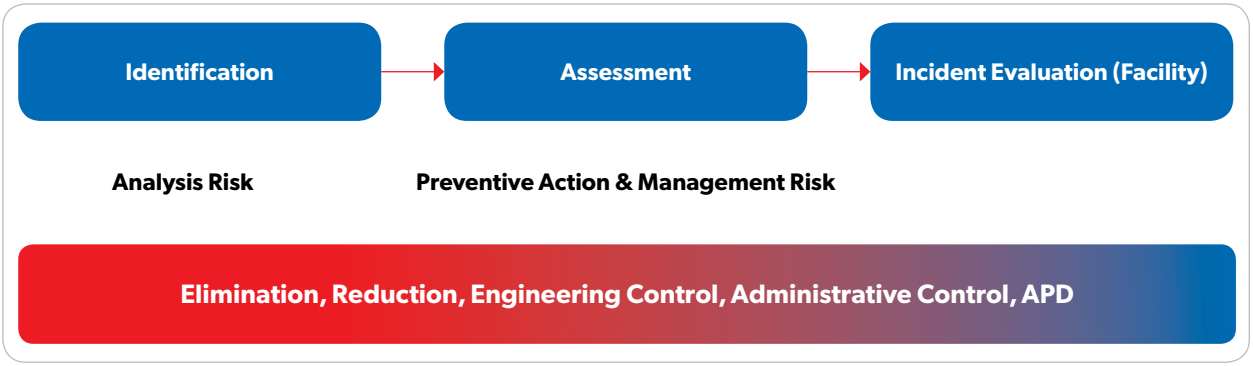
1. Peraturan Pemerintah No. 50 Tahun 2021 tentang Penerapan Sistem Manajemen Kesehatan dan Keselamatan Kerja;
2. *Hazard Identification, Risk Assessment, and Determining Control* (HIRADC) sebagai standar pendekatan sistematis dalam mengidentifikasi, menilai, dan mengendalikan potensi risiko di setiap lini operasional; serta
3. Sistem pelaporan *unsafe condition and action* melalui kartu observasi sehingga karyawan dapat secara proaktif melaporkan potensi bahaya di lingkungan kerja.

Adapun proses kebijakan dan sistem K3 yang berlaku di internal Perseroan dan Entitas Anak digambarkan pada bagan berikut.

The implementation of this system is supported by various risk control mechanisms, including: [GRI 403-7]

1. Government Regulation No. 50 of 2021 regarding the Implementation of Occupational Health and Safety Management Systems;
2. Hazard Identification, Risk Assessment, and Determining Control (HIRADC) as a standard systematic approach to identify, assess, and control potential risks across all operational lines; and
3. An unsafe condition and action reporting system through observation card, allowing employees to proactively report potential hazards in the workplace.

The policy process and OHS system applicable within the Company and its Subsidiaries are illustrated in the following diagram.



Untuk menjaga efektivitas sistem manajemen K3 dan meminimalkan risiko keselamatan kerja, Perseroan dan Entitas Anak melaksanakan audit K3 secara berkala setiap tahun. Audit ini dilakukan untuk menilai kepatuhan terhadap ketentuan peraturan perundang-undangan yang berlaku, mengidentifikasi potensi bahaya serta area yang memerlukan perbaikan, dan memperkuat upaya pencegahan risiko di lingkungan kerja. Pemeriksaan mencakup aspek-aspek penting, antara lain keamanan mesin panas, sistem kelistrikan, serta kondisi bangunan dan fasilitas operasional. Seluruh temuan audit ditindaklanjuti secara sistematis sebagai bagian dari penerapan perbaikan berkelanjutan dalam pengelolaan K3 di seluruh aktivitas operasional Perseroan. [GRI 403-7]

To maintain the effectiveness of OHS management system and minimizing workplace safety risks, the Company and its Subsidiaries conduct periodic OHS audits annually. These audits are performed to assess compliance with applicable laws and regulations, identifying potential hazards and areas requiring improvement, and strengthen risk prevention efforts in the workplace. The examination cover several important aspects, including the safety of hot engines, electrical systems, as well as the condition of buildings and operational facilities. All of the audit findings are systematically followed up as part of the continuous improvement approach in OHS management across the Company's operational activities. [GRI 403-7]

Inisiatif terkait Kesehatan Kerja
[GRI 403-3, 403-6, 403-7]

Untuk menjaga produktivitas dan kesejahteraan karyawan, Perseroan dan Entitas Anak menerapkan berbagai inisiatif terkait kesehatan kerja yang bertujuan mencegah gangguan kesehatan serta mendukung kondisi fisik dan mental karyawan. Inisiatif tersebut, antara lain:

1. Penyediaan fasilitas pemeriksaan kesehatan (*medical check-ups*) secara berkala sebagai upaya deteksi dini dan pemantauan kondisi kesehatan karyawan;
2. Penyelenggaraan kelas meditasi sebagai bagian dari dukungan terhadap kesehatan mental dan keseimbangan psikologis karyawan;

Occupational Health Initiatives
[GRI 403-3, 403-6, 403-7]

In maintaining employee productivity and well-being, the Company and its Subsidiaries implement various occupational health initiatives aimed to prevent health issues and supporting employees' physical and mental conditions. These initiatives, include:

1. Provision of regular medical check-ups as an effort for early detection and monitoring of employee health conditions;
2. Organization of meditation classes as part of support for mental health and psychological balance of the employees;

3. Penyediaan alat pelindung diri (APD) sesuai dengan kebutuhan operasional untuk melindungi karyawan dari potensi risiko kerja dan memastikan keselamatan dalam setiap aktivitas; dan
4. Penyediaan kotak pertolongan pertama pada kecelakaan (P3K) di area kerja sebagai langkah kesiapsiagaan dalam penanganan kondisi darurat.

Sebagai bagian dari upaya pencegahan dan pengendalian risiko kesehatan kerja, Perseroan telah melakukan identifikasi terhadap penyakit yang berhubungan dengan pekerjaan. Proses ini dilakukan melalui pemantauan rutin kondisi kesehatan karyawan, evaluasi lingkungan kerja, serta pelaksanaan pemeriksaan medis secara berkala. Melalui pendekatan tersebut, Perseroan dapat mengidentifikasi potensi penyakit akibat aktivitas operasional, menilai tingkat risikonya, serta menetapkan langkah pengendalian yang diperlukan secara tepat dan berkelanjutan. [GRI 403-10]

3. Provision of personal protective equipment (PPE) in line with operational needs to protect employees from potential workplace risks and ensure safety in all activities; and
4. Provision of first aid kit boxes in work areas as a preparedness measure for handling emergency situations.

As part of efforts to prevent and control occupational health risks, the Company has identified work-related illnesses. This process is conducted through routine monitoring of employee health conditions, evaluation of work environment, and implementation of regular medical examinations. Through this approach, the Company is able to identify potential illnesses arising from operational activities, assess their level of risk, and establish appropriate and sustainable control measures. [GRI 403-10]

Jenis Kelamin	2025	2024	2023	Gender
Pria	-	1	4	Male
Wanita	-	-	-	Female
Total	-	**1**	**4**	**Total**

Inisiatif terkait Keselamatan Kerja [403-7]

Untuk menjaga keselamatan kerja di seluruh lini operasional, Perseroan dan Entitas Anak menerapkan berbagai inisiatif K3 yang berfokus pada pencegahan risiko dan kesiapsiagaan, antara lain:

1. Melakukan pemeriksaan rutin terhadap peralatan kerja guna memastikan kondisi peralatan tetap aman dan layak digunakan;
2. Menyediakan sarana dan prasarana tanggap darurat, serta memasang *warning sign* di lokasi-lokasi strategis untuk mencegah potensi kecelakaan kerja;
3. Memasang nomor darurat, *sign board* K3, dan simbol keselamatan di titik-titik penting agar karyawan mudah mengenali prosedur keselamatan dan area berisiko;
4. Membentuk Komite K3 dan Tim Krisis di kantor pusat dan cabang untuk memonitor implementasi K3, memberikan edukasi, serta memastikan kesiapsiagaan dalam kondisi darurat. Komite K3 dibentuk oleh PT DMM dengan keterwakilan sekitar 12% dari total karyawan; dan [GRI 403-4]
5. Menyelenggarakan pelatihan keselamatan kerja secara berkala untuk meningkatkan pemahaman dan kesadaran karyawan terhadap prosedur keselamatan dan pencegahan risiko kerja.

Pelatihan K3 [GRI 403-5, 403-6]

Sebagai bagian dari upaya memperkuat kompetensi kesehatan dan keselamatan kerja, Perseroan dan Entitas Anak secara rutin menyelenggarakan pelatihan K3 bagi karyawan. Pelatihan ini mencakup *Ergonomy Training, Fire Drill*, Pertolongan Pertama pada Kecelakaan (P3K), serta pelatihan tanggap darurat yang meliputi simulasi penanganan bencana alam dan kecelakaan kerja. Seluruh materi pelatihan disampaikan melalui kombinasi metode teori dan praktik, termasuk simulasi langsung di lapangan, guna memastikan pemahaman yang menyeluruh dan aplikatif.

Occupational Safety Initiatives [403-7]

In ensuring workplace safety across all operational lines, the Company and its Subsidiaries implement various OHS initiatives focused on risk prevention and preparedness, including:

1. Conducting routine inspections on the work equipment to ensure that their condition are safe and fit for use;
2. Providing emergency response facilities and infrastructure, as well as installing warning sign at strategic locations to prevent potential workplace accidents;
3. Installing emergency contact numbers, OHS signboards, and safety symbols at important points so employees can easily recognize safety procedures and risk areas;
4. Establishing OHS Committee and Crisis Teams, both at the head office and branch offices to monitor OHS implementation, provide education, as well as ensuring preparedness in emergency situations. OHS Committee established by PT DMM represents around 12% of total employee; and [GRI 403-4]
5. Held regular occupational safety training to boost employees' understanding and awareness of safety procedures and risk prevention.

OHS Training [GRI 403-5, 403-6]

As part of efforts to strengthen occupational health and safety competencies, the Company and its Subsidiaries regularly held OHS training program for employees. Included in this training are Ergonomy Training, Fire Drills, First Aid (P3K), and emergency response training covering simulations of natural disasters and workplace accidents. All of the training materials were delivered by combining theoretical and practical methods, including on-site simulations, to ensure comprehensive and applicable understanding.

Program pelatihan K3 diikuti oleh karyawan dari berbagai unit kerja sesuai dengan karakteristik dan kebutuhan operasional masing-masing. Pelatihan ini bertujuan untuk meningkatkan kesiapsiagaan, kemampuan respons, serta pemahaman karyawan terhadap prosedur keselamatan dan pencegahan risiko kerja. Melalui pelaksanaan pelatihan yang berkelanjutan, Perseroan berupaya memastikan setiap karyawan memiliki kompetensi yang memadai untuk melindungi diri sendiri maupun rekan kerja, khususnya dalam kondisi darurat.

Pada tahun 2025, Perseroan dan Entitas Anak telah menyelenggarakan kegiatan pelatihan K3 yang diuraikan sebagai berikut. [ACGS-B.6.2]

The OHS training program is attended by employees from various work units in line with their respective operational characteristics and needs. This trainings aimed to enhance preparedness, response capabilities, and employees' understanding of safety procedures and risk prevention. Through continuous training implementation, the Company seeks to ensure that every employee possesses adequate competencies to protect themselves and their colleagues, particularly in emergency situations.

In 2025, the Company and its Subsidiaries held OHS training activities as outlined below. [ACGS-B.6.2]

Topik Pelatihan Training Topics	Tanggal Pelatihan Training Date	Penyelenggara Pelatihan Training Organizer
Health, Safety, and Environment (HSE)	15 Juli 2025 July 15th, 2025	General Affair (GA) DMM
HSE and Facility Management (IWT)	15 September 2025 September 15th, 2025	GA DMM

Identifikasi Bahaya, Penilaian Risiko, dan Investigasi Insiden [GRI 403-2]

Perseroan dan Entitas Anak menerapkan proses identifikasi bahaya dan penilaian risiko secara berkelanjutan untuk memastikan seluruh aktivitas operasional berjalan dengan aman. Identifikasi bahaya dilakukan melalui inspeksi rutin, observasi lapangan, pelaporan kondisi tidak aman, serta penerapan metode HIRADC di setiap unit kerja. Pekerja turut dilibatkan secara aktif dalam proses ini melalui komunikasi langsung dengan atasan, rapat K3, serta mekanisme pelaporan yang memungkinkan penyampaian potensi bahaya tanpa risiko retaliasi.

Setiap risiko yang teridentifikasi selanjutnya dinilai tingkat keparahan dan kemungkinan terjadinya, kemudian dikendalikan berdasarkan hierarki pengendalian risiko, mulai dari perbaikan prosedur kerja, rekayasa teknis, hingga penggunaan alat pelindung diri (APD) sesuai dengan karakteristik pekerjaan. Apabila terjadi insiden kerja, Perseroan melakukan investigasi untuk mengidentifikasi akar penyebab kejadian serta menetapkan tindakan korektif dan pencegahan agar insiden serupa tidak terulang. Hasil investigasi dan evaluasi risiko tersebut dikomunikasikan kepada karyawan sebagai bagian dari pembelajaran bersama dan penguatan budaya keselamatan kerja. Melalui pendekatan yang terstruktur dan partisipatif ini, Perseroan memastikan pengelolaan risiko K3 dilakukan secara proaktif dan berkesinambungan di seluruh lini operasional.

Kecelakaan Kerja [GRI 403-9] [ESG S-06]

Keselamatan kerja merupakan prioritas utama bagi Perseroan dan Entitas Anak dalam menjalankan seluruh aktivitas operasional. Untuk memastikan lingkungan kerja yang aman, Perseroan melakukan pemantauan dan pencatatan kecelakaan kerja secara berkala sebagai bagian dari evaluasi kinerja K3. Berikut informasi terkait kecelakaan kerja dalam 3 tahun terakhir.

Hazard Identification, Risk Assessment, and Incident Investigation [GRI 403-2]

The Company and its Subsidiaries implement continuous hazard identification and risk assessment processes to ensure all operational activities are conducted safely. Hazard identification is carried out via routine inspections, field observation, reporting of unsafe condition, and implementation of HIRADC method across all work units. Workers are actively involved in this process through direct communication with supervisors, OHS meetings, and reporting mechanism that allow them to raise potential hazards without risk of retaliation.

Every risk identified is subsequently assessed for its severity and likelihood, and controlled based on the hierarchy of risk controls, from improvement of work procedure, engineering control to the use of personal protective equipment (PPE) in line with job characteristics. If there is workplace incident, the Company will launch an investigation to identify the root cause and establish corrective and preventive actions to avoid recurrence. The results of the investigation and risk evaluation are communicated to employees as part of shared learning and reinforcement of safety culture. Through this structured and participatory approach, the Company ensures that OHS risk management is carried out proactively and continuously across all operational lines.

Workplace Incident [GRI 403-9] [ESG S-06]

Workplace safety is a top priority for the Company and its Subsidiaries in carrying out all operational activities. In ensuring a safe working environment, the Company monitors and records workplace incident regularly as part of its OHS performance evaluation. Following is the information on workplace incident in the last 3 years.

Tingkat Kecelakaan Kerja	2025		2024		2023		Penyebab Kecelakaan Kerja Cause of Workplace Incident	Workplace Incident Type
	Total Number	Rate	Total Number	Rate	Total Number	Rate		
Fatal	-	-	1	0,1	-	-	Kecelakaan di Jalan Road Accidents	Fatal
Berat	1	0,1	-	-	-	-	Kecelakaan di Jalan Road Accidents	Severe
Sedang	2	0,3	3	0,4	2	0,3	Kecelakaan di Jalan Road Accidents	Moderate
Ringan	7	1,0	10	1,4	5	0,7	Kecelakaan di Jalan Road Accidents	Minor
Total	10	1,4	**14**	1,9	**7**	1,0		**Total**

Keterangan / Description:
Tingkat kecelakaan dihitung berdasarkan 1.000.000 jam kerja. / The accident rate is calculated based on every 1,000,000 working hours.

Perseroan dan Entitas Anak senantiasa menindaklanjuti setiap kecelakaan kerja melalui proses evaluasi yang terstruktur untuk mengidentifikasi penyebab, menilai risiko, dan menentukan langkah perbaikan. Temuan dari evaluasi ini digunakan untuk memperkuat prosedur keselamatan, meningkatkan pengawasan, dan memastikan pelatihan yang relevan diberikan agar kejadian serupa tidak terulang. Selain itu, pengendalian K3 diintegrasikan ke dalam aktivitas operasional melalui penerapan prosedur kerja aman, serta pemeriksaan rutin terhadap lingkungan dan peralatan kerja. [403-7]

The Company and its Subsidiaries constantly follow up every workplace incident through a structured evaluation process to identify the cause, assess the risk, and determine corrective actions. Findings from this evaluation is used to strengthen safety procedures, enhance supervision, and ensure a relevant training is provided to prevent recurrence. In addition, OHS control is integrated into operational activities through the implementation of safe work procedures, and routine inspections of the work environment and equipment. [403-7]

Pengembangan Masyarakat

Kami meyakini bahwa masa depan Perseroan akan semakin kuat ketika masyarakat di sekitar kami berkembang dan berdaya. Dengan mengusung nilai *Deal with Care*, kami berupaya memperluas akses masyarakat terhadap layanan dasar, terutama di bidang kesehatan dan pendidikan. Melalui kolaborasi ini, Perseroan dan Entitas Anak berharap dapat menciptakan peluang pertumbuhan bersama yang mendorong perubahan positif bagi generasi mendatang.

Community Development

We believes that the Company's future will be stronger when the surrounding communities grow and empowered. By upholding the value of Deal with Care, we strives to expand community access to basic services, particularly in healthcare and education. Through this collaboration, the Company and its Subsidiaries aim to create shared growth opportunities that drive positive change for future generations.

Dampak Operasi terhadap Masyarakat Sekitar [POJK F.23]

Perseroan menyadari bahwa aktivitas operasional, khususnya pada bidang distribusi farmasi, alat kesehatan, dan layanan logistik, memiliki dampak langsung maupun tidak langsung terhadap masyarakat sekitar. Di sisi positif, kehadiran Perseroan dan Entitas Anak berkontribusi dalam meningkatkan akses masyarakat terhadap obat-obatan dan produk kesehatan yang berkualitas, sekaligus membuka lapangan pekerjaan bagi tenaga kerja lokal dan mendorong tumbuhnya aktivitas ekonomi di wilayah operasional. Melalui berbagai program sosial dan edukasi kesehatan yang dijalankan secara berkala, Perseroan juga turut berperan dalam meningkatkan literasi kesehatan masyarakat serta memperkuat kesejahteraan komunitas di sekitarnya.

Di sisi lain, Perseroan memahami bahwa operasional perusahaan juga berpotensi menimbulkan dampak negatif, seperti peningkatan lalu lintas kendaraan distribusi, timbulnya kebisingan atau gangguan

Impact of Operations on Local Communities [POJK F.23]

The Company realizes that operational activities, particularly in pharmaceutical distribution, medical devices, and logistics services, have both direct and indirect impacts on surrounding communities. On the positive side, presence of the Company and its Subsidiaries contributes to improving public access to quality medicines and healthcare products, while creating employment opportunities for local communities and driving economic activity in operational areas. Through various social programs and health education initiatives conducted regularly, the Company also contributes to improving public health literacy and strengthening the well-being of surrounding communities.

On the other hand, the Company understands that its operations may also give rise to potential negative impacts, such as increased traffic from distribution vehicles, noise or disturbances from

dari aktivitas pergudangan, serta potensi limbah kemasan dari proses logistik. Selain itu, kegiatan pengiriman yang intensif membawa risiko kesehatan dan keselamatan di jalan, yang perlu dikelola dengan baik. Untuk memitigasi hal tersebut, Perseroan menerapkan standar operasional yang ketat, memastikan praktik pengelolaan limbah yang sesuai, serta menjaga komunikasi yang terbuka dengan masyarakat agar potensi dampak dapat dipahami, diminimalkan, dan ditangani secara bertanggung jawab.

Kegiatan CSR Tahun 2025 [POJK F.25] [ACGS-B.4.4] [ESG S-12]

Perseroan dan Entitas Anak senantiasa menjaga komitmen untuk menjalankan kegiatan tanggung jawab sosial (*corporate social responsibility*/CSR) bagi masyarakat di sekitar wilayah operasional. Setiap tahunnya, berbagai program dijalankan secara konsisten, mencakup peningkatan kesehatan dan akses layanan medis, pendidikan dan penyuluhan kesehatan, kesejahteraan sosial dan kemanusiaan, serta pelestarian lingkungan.

Sepanjang tahun 2025, seluruh inisiatif tersebut telah dilaksanakan dengan efektif dan memberikan manfaat nyata bagi komunitas, yang dilaksanakan oleh Perseroan dan PT AAM. Adapun rincian pelaksanaan program CSR tersebut diuraikan sebagai berikut. [GRI 203-1, 413-1]

warehousing activities, and potential packaging waste generated from logistics processes. Also, intensive delivery activities carry health and safety risks on the road that must be properly managed. To mitigate such impacts, the Company implements strict operational standards, ensures appropriate waste management practices, and maintains open communication with communities so that potential impacts can be understood, minimized, and managed responsibly.

CSR Activities in 2025 [POJK F.25] [ACGS-B.4.4] [ESG S-12]

The Company and its Subsidiaries remain committed to implementing corporate social responsibility (CSR) initiatives for communities in surrounding operational areas. Each year, various programs are consistently carried out, covering improvements in health and access to medical services, education and health awareness, social and humanitarian welfare, as well as environmental preservation.

Throughout 2025, all of these initiatives were implemented effectively and delivered actual benefits for the communities, conducted by the Company and PT AAM. Details of these CSR programs are presented as follows. [GRI 203-1, 413-1]

Tanggal Date	Lokasi Location	Uraian Kegiatan Description of Activities	Bekerja Sama dengan: Collaborating with:	Penerima Manfaat Beneficiaries	Biaya Cost (Rp)
Kesehatan dan Akses Pelayanan Medis [GRI 203-1] Health and Medical Access					
22 Januari 2025	Tangerang Selatan	Menggelar donor darah untuk karyawan di *Head Office* Titan Center.	Unit Transfusi Darah (UTD) RSPAD Gatot Soebroto dan Dharma Dexa.	Karyawan Perseroan dan masyarakat yang membutuhkan darah.	-*)
January 22nd, 2025	South Tangerang	Held blood donation for employees at Head Office Titan Center.	Blood Transfusion Unit (UTD) of RSPAD Gatot Soebroto and Dharma Dexa.	Company employees and communities requiring blood.	
18 Februari 2025	Tangerang	Menggelar bakti sosial cek kesehatan dan pengobatan gratis.	Kantor Kelurahan Pinang.	161 masyarakat sekitar.	34.861.464
February 18th, 2025	Tangerang	Held social service program for health check-ups and free medical treatment.	Pinang Subdistrict Office.	161 local community members.	
21 Februari 2025	Kedok Ombo Sumberawan, Malang, Jawa Timur	Melaksanakan kegiatan bakti sosial pengobatan gratis sebagai bagian dari peringatan Hari Jadi Kostrad ke-64. Dalam kegiatan tersebut, Perseroan menyelenggarakan pengobatan gratis serta layanan cek kesehatan untuk skrining penyakit kronis.	Komando Cadangan Strategis Angkatan Darat (Kostrad) TNI Angkatan Darat.	Lebih dari 259 masyarakat sekitar.	17.425.880
February 21st, 2025	Kedok Ombo Sumberawan, Malang, East Java	Conducted free medical social service activity as part of 64th Anniversary of Kostrad. The Company gave free medical treatment and health check-up services for chronic disease screening.	Indonesian Army Strategic Reserve Command (Kostrad), Indonesian National Armed Forces.	More than 259 local community members.	
Februari-Maret 2025	Jabodetabek	Menyelenggarakan skrining mata gratis bagi seluruh karyawan.	Rezam Optical Group.	862 karyawan yang tersebar di AAM wilayah Jabodetabek dan Kantor Pusat Titan Center.	-*)

Tanggal Date	Lokasi Location	Uraian Kegiatan Description of Activities	Bekerja Sama dengan: Collaborating with:	Penerima Manfaat Beneficiaries	Biaya Cost (Rp)
February-March 2025	Jabodetabek	Held free eye screening for all employees.	Rezam Optical Group.	862 employees spread across AAM Jabodetabek region and Titan Center Head Office.	
23 April 2025	Purwokerto Kulon	Menyelenggarakan kegiatan bakti sosial skrining kesehatan dan pengobatan penyakit kronis.	Universitas Jenderal Soedirman (UNSOED).	175 masyarakat sekitar.	35.234.409
April 23rd, 2025	Purwokerto Kulon	Conducted a social service activity for health screening and chronic disease treatment.	Jenderal Soedirman University (UNSOED).	175 local community members.	
18 Mei 2025	Bandung	Menyelenggarakan skrining kesehatan.	Kementerian Kesehatan Republik Indonesia.	557 masyarakat sekitar.	20.543.325
May 18th, 2025	Bandung	Organized health screening.	Ministry of Health of the Republic of Indonesia.	557 local community members.	
11 Juni 2025	Cikarang	Menyelenggarakan skrining kesehatan, pengobatan, dan pemberian sembako.	Komunitas Bambu Kuning.	253 masyarakat di Desa Pasirsari.	30.079.991
June 11th, 2025	Cikarang	Organized health screening, medical treatment, and distribution of food staple packages.	Bambu Kuning Community.	253 community members in Pasirsari Village.	
22 Juni 2025	Alun-Alun Kidul Yogyakarta	Menyelenggarakan skrining.	Kementerian Kesehatan Republik Indonesia.	Lebih dari 800 masyarakat sekitar.	25.518.900
June 22nd, 2025	Alun-Alun Kidul Yogyakarta	Organized screening.	Ministry of Health of the Republic of Indonesia.	More than 800 local community members.	
6 Juli 2025	Surakata, Jawa Tengah	Menyelenggarakan skrining kesehatan.	Kementerian Kesehatan Republik Indonesia.	Lebih dari 900 masyarakat sekitar.	21.092.775
July 6th, 2015	Surakarta, Central Java	Organized health screening.	Ministry of Health of the Republic of Indonesia.	More than 900 local community members.	
13 Juli 2025	Kabupaten Jember, Jawa Timur	Menyelenggarakan kegiatan bakti sosial skrining kesehatan, pengobatan, dan pembagian sembako.	University of Jember (FF UNEJ), Citra Husada Hospital Jember, and Gladak Pakem Community Health Center	Lebih dari 200 masyarakat sekitar.	35.709.032
July 13th, 2025	Jember Regency, East Java	Conducted a social service activity including health screening, medical treatment, and distribution of food staple packages.	Universitas Jember (FF UNEJ), RS Citra Husada Jember, and Puskesmas Gladak Pakem.	More than 200 local community members.	
20 Juli 2025	Kabupaten Karawang, Jawa Barat	Menyelenggarakan skrining kesehatan.	Kementerian Kesehatan Republik Indonesia.	Lebih dari 552 masyarakat sekitar.	27.947.650
July 20th, 2025	Karawang Regency, West Java	Organized health screening.	Ministry of Health of the Republic of Indonesia.	More than 552 local community members.	
4 Agustus 2025	Kabupaten Bandung Barat, Jawa Barat.	Memberikan donasi berupa obat-obatan dan vitamin.	-	Markas Besar Tentara Nasional Indonesia (Mabes TNI).	-
August 4th, 2025	West Bandung Regency, West Java.	Donated medicines and vitamins.	-	Headquarters of the Indonesian National Armed Forces (Mabes TNI).	
14 September 2025	Palembang, Sumatra Selatan	Menyelenggarakan skrining kesehatan.	Kementerian Kesehatan Republik Indonesia.	649 masyarakat sekitar.	-
September 14th, 2025	Palembang, South Sumatra	Organized health screening.	Ministry of Health of the Republic of Indonesia.	649 local community members.	

Tanggal Date	Lokasi Location	Uraian Kegiatan Description of Activities	Bekerja Sama dengan: Collaborating with:	Penerima Manfaat Beneficiaries	Biaya Cost (Rp)
27 Agustus 2025 August 27th, 2025	Tangerang Selatan South Tangerang	Menyelenggarakan skrining kesehatan. Organized health screening.	Kementerian Kesehatan Republik Indonesia. Ministry of Health of the Republic of Indonesia.	1.558 masyarakat sekitar. 1,558 local community members.	26.373.000
19 September 2025 September 19th, 2025	Desa Sugiharjo dan Kampung Tengah, Deli Serdang Sugiharjo Village and Kampung Tengah, Deli Serdang	Menyelenggarakan skrining kesehatan dan pengobatan gratis. Organized health screening and free medication.	• Kodam I/Bukit Barisan. • Batalyon Infanteri 852/ Abhinaya Bala Yudha. • Fakultas Farmasi Universitas Sumatera Utara. • Palang Merah Indonesia (PMI). • Regional Military Command I/Bukit Barisan. • Infantry Battalion 852/ Abhinaya Bala Yudha. • Faculty of Pharmacy, Sumatera Utara University. • Indonesian Red Cross (PMI).	165 masyarakat sekitar. 165 local community members.	25.549.010
26 Oktober 2025 October 26th, 2025	Makassar Makassar	Menyelenggarakan skrining kesehatan. Organized health screening.	Kementerian Kesehatan Republik Indonesia. Ministry of Health of the Republic of Indonesia.	445 masyarakat sekitar. 445 local community members.	30.525.000
Pendidikan dan Penyuluhan Kesehatan Health Education					
20 Januari 2025 January 20th, 2025	Tangerang Selatan South Tangerang	Memperingati Hari Gizi Nasional 2025 dengan menyelenggarakan *talk show* yang bertajuk "Gizi Seimbang untuk Generasi Gemilang" Commemorated National Nutrition Day 2025 by organizing a talk show titled "Balanced Nutrition for a Brilliant Generation"	• Posyandu Binaan Argon Peduli. • Posyandu Nusa Indah A dan B Bintaro. • Posyandu Apel Pamulang. • Argon Peduli Assisted Posyandu. • Posyandu Nusa Indah A and B, Bintaro. • Posyandu Apel, Pamulang.	*Talk show* diikuti oleh puluhan kader Posyandu dan orang tua balita. Talk show attended by dozens of Posyandu cadres and parents of toddlers.	11.343.877
7 Maret 2025 March 7th, 2025	Jakarta Jakarta	Melaksanakan kegiatan *Sharing Knowledge* dan skrining kesehatan gratis. Held Sharing Knowledge session and free health screening.	Universitas Katolik Indonesia (Unika) Atma Jaya, Jakarta. Atma Jaya Catholic University of Indonesia (Unika), Jakarta	Mahasiswa Program Studi Farmasi. Students of the Pharmacy Study Program.	17.425.880
15 April 2025 April 15th, 2025	Makassar dan Sumatera Utara Makassar and North Sumatera	Memberikan penghargaan kepada mahasiswa lulusan terbaik dari Pendidikan Profesi Apoteker. Provided awards to the top graduates of Pharmacist Professional Education Program.	Universitas Hasanuddin (UNHAS) dan Universitas Sumatera Utara (USU). Hasanuddin University (UNHAS) and Sumatera Utara University (USU).	Mahasiswa Universitas Hasanuddin (UNHAS) dan Universitas Sumatera Utara (USU). Students of Hasanuddin University (UNHAS) and Sumatera Utara University (USU).	10.000.000
18 September 2025	Sumatera Utara	Menyelenggarakan Argon *Goes to Campus*.	USU.	200 mahasiswa jurusan Farmasi dan Pendidikan Profesi Apoteker USU.	25.549.010

Tanggal Date	Lokasi Location	Uraian Kegiatan Description of Activities	Bekerja Sama dengan: Collaborating with:	Penerima Manfaat Beneficiaries	Biaya Cost (Rp)
September 18th, 2025	North Sumatera	Held Argon Goes to Campus.	USU.	200 students from the Pharmacy and Pharmacist Professional Education program of USU.	
6 September 2025	Sumatera Utara	Memberikan penghargaan kepada mahasiswa lulusan terbaik dari Pendidikan Profesi Apoteker.	UNHAS dan USU.	Mahasiswa UNHAS dan USU.	10.000.000
September 6th, 2025	North Sumatera	Provided awards to the top graduates of Pharmacist Professional Education Program.	UNHAS and USU.	Students of UNHAS and USU.	
7 & 9 Oktober 2025	Surabaya	Menyediakan kegiatan pembelajaran langsung untuk mahasiswa.	Universitas Katolik Widya Mandala Surabaya (UKWMS).	90 mahasiswa dan dosen UKWMS.	-*)
October 7th & 9th, 2025	Surabaya	Provided experiential learning activities for students.	Widya Mandala Catholic University, Surabaya (UKWMS).	90 students and lecturers of UKWMS.	
Kesejahteraan Sosial dan Kemanusiaan Humanitarian Response					
24 Maret 2025	Depok, Jawa Barat	Memberikan donasi berupa sembako.	Panti Asuhan Yayasan Wisma Karya Bakti.	105 anak dan pengurus Panti Asuhan Yayasan Wisma Karya Bakti.	16.358.087
March 24th, 2025	Depok, West Java	Donated food staple packages.	Wisma Karya Bakti Foundation Orphanage.	105 children and caretakers of Wisma Karya Bakti Foundation Orphanage.	
20 Maret 2025	Cikarang	Memberikan donasi berupa sembako.	Kader Posyandu Binaan Argon Peduli.	37 Tenaga Kerja Bongkar Muat (TKBM) dan 5 Kader Posyandu Binaan Alkasia IV.	31.313.500
March 20th, 2025	Cikarang	Donated food staple packages.	Cadres of Argon Peduli Assisted Posyandu.	37 Loading and Unloading Workers (TKBM) and 5 Alkasia IV Posyandu Cadres.	
2 Juni 2025	Tangerang Selatan	Memberikan donasi hewan kurban.	-	Dinas Tenaga Kerja (Disnaker) Kota Tangerang Selatan.	3.500.000
June 2th, 2025	South Tangerang	Donated sacrificial animals.	-	Manpower Office (Disnaker) of South Tangerang City.	
28 Oktober 2025	Indonesia	Memberikan donasi berupa sembako dalam rangka Hari Ulang Tahun Perseroan ke-45.	-	6.900 penerima manfaat di berbagai wilayah Indonesia.	238.000.000
October 28th, 2025	Indonesia	Donated food staple packages in commemoration of the Company's 45th Anniversary.	-	6,900 beneficiaries across various regions in Indonesia.	
Lingkungan Environment					
19 Juli 2025	Sentul, Jawa Barat	Menyelenggarakan kegiatan *Trekking* dan *Clean Up*.	-	30 karyawan Perseroan.	20.029.046
July 19th, 2025	Sentul, West Java	Organized Trekking and Clean Up Activities.	-	30 Company employees.	

*) Kolaborasi yang dipilih tidak mengeluarkan biaya. / The selected collaboration did not incur any cost.

Realisasi Anggaran CSR

Pada tahun 2025, Perseroan dan Entitas Anak mengalokasikan dana sebesar Rp1,14 miliar untuk pelaksanaan program CSR.

Pengaduan Masyarakat [POJK F.24]

Perseroan dan Entitas Anak menyediakan sarana pengaduan bagi masyarakat terkait produk maupun pelaksanaan program CSR. Masyarakat dapat menyampaikan saran, kritik, dan masukan melalui saluran komunikasi resmi, antara lain telepon, SMS, WhatsApp, dan surat elektronik (*email*) yang tercantum pada situs web Perseroan dan masing-masing Entitas Anak.

Setiap pengaduan yang diterima dikelola secara objektif, profesional, dan bertanggung jawab sesuai dengan prosedur yang berlaku. Selama tahun 2025, Perseroan dan Entitas Anak tidak menerima pengaduan dari masyarakat. [GRI 2-27]

Tanggung Jawab terhadap Produk dan Layanan

Perseroan senantiasa memastikan bahwa setiap produk dan layanan yang disalurkan memenuhi standar keamanan, mutu, dan keandalan yang berlaku. Untuk menjaga kepercayaan pelanggan, Perseroan menerapkan pengawasan yang ketat pada setiap tahap produksi, distribusi, dan pemasaran guna memastikan produk sampai ke pengguna akhir dalam kondisi yang sesuai dengan ketentuan.

Komitmen Memberikan Layanan yang Setara [POJK F.17]

Perseroan dan Entitas Anak berkomitmen untuk memberikan layanan yang setara kepada seluruh pelanggan melalui sistem layanan yang responsif, inklusif, dan berbasis teknologi. Seluruh pelanggan dapat mengakses layanan pemesanan, pelacakan pengiriman, konsultasi, hingga pengaduan melalui berbagai kanal yang tersedia, sehingga kebutuhan pelanggan, baik apotek, rumah sakit, klinik, maupun mitra alat kesehatan, dapat dilayani secara konsisten dan berkeadilan.

Untuk menjaga kualitas layanan, Perseroan dan Entitas Anak senantiasa mematuhi dan memperbarui sertifikasi yang relevan, antara lain ISO 9001:2015, ISO 27001:2022, dan ISO 13485:2016. Selain itu, layanan purna jual bagi mitra alat kesehatan, termasuk instalasi, pelatihan penggunaan, serta pemeliharaan dan perbaikan peralatan, diberikan secara setara guna memastikan setiap produk berfungsi optimal dan pelanggan memperoleh dukungan yang memadai setelah pembelian.

Inovasi dan Pengembangan Produk dan/atau Layanan [POJK F.26]

Perseroan dan Entitas Anak terus berupaya menghadirkan produk yang aman, berkualitas, dan relevan dengan kebutuhan pelanggan melalui berbagai inisiatif inovasi. Pada tahun 2025, Perseroan melanjutkan sekaligus memperkuat berbagai inovasi yang telah diterapkan pada tahun-tahun sebelumnya. Adapun bentuk inovasi dan pengembangan tersebut diuraikan sebagai berikut.

CSR Budget Realization

In 2025, the Company and its Subsidiaries allocated Rp1.14 billion for CSR program implementation.

Community Grievance [POJK F.24]

The Company and its Subsidiaries provide means for the community to submit any grievance related to products or the implementation of CSR programs. Community member may submit suggestions, feedback, and input via official communication channels, such as telephone, SMS, WhatsApp, and electronic mail (email) as listed on the Company's websites and the respective Subsidiaries.

Every complaint will be managed objectively, professionally, and responsibly in line with applicable procedures. Throughout 2025, the Company and its Subsidiaries received no grievance from the community. [GRI 2-27]

Responsibilities for Products and Services

The Company continuously ensures that every product and service delivered meets applicable standards of safety, quality, and reliability. To maintain customer trust, the Company implements strict supervision in every stage of production, distribution, and marketing to ensure that products reach end users in compliance with established requirements.

Commitment to Providing Equal Services [POJK F.17]

The Company and its Subsidiaries are committed to providing equal service for all customers through a responsive, inclusive, and technology-based service system. All customers are able to access the ordering services, delivery tracking, consultation, and complaint, through various available channels, ensuring that the needs of pharmacies, hospitals, clinics, and medical device partners are served consistently and equitably.

To maintain service quality, the Company and its Subsidiaries continuously complying and updating relevant certifications, including ISO 9001:2015, ISO 27001:2022, and ISO 13485:2016. In addition, after-sales services for medical device partners, including installation, user training, as well as equipment maintenance and repair, are provided on an equal basis to ensure that each product functions optimally and that customers receive adequate post-purchase support.

Innovation and Development of Products and/or Services [POJK F.26]

The Company and its Subsidiaries continuous striving to deliver products that are safe, high-quality, and relevant to customer needs through various innovation initiatives. In 2025, the Company continued as well as strengthened the innovations implemented in previous years. The forms of innovation and development are outlined as follows.

Penerapan Sistem untuk Mencegah Pemalsuan

Pemalsuan obat dan alat kesehatan merupakan isu kritis yang dapat mengganggu integritas industri dan mengancam keselamatan pelanggan. Untuk memastikan setiap produk yang kami distribusikan memenuhi standar keaslian, Perseroan menerapkan *Serialization Track & Trace System*. Sistem ini menggunakan platform pelacakan digital yang dirancang untuk memverifikasi keaslian produk pada setiap titik dalam rantai distribusi. Teknologi yang diterapkan dalam sistem tersebut mencakup:

1. Kode unik pada setiap kemasan produk yang dapat diversifikasi oleh pelanggan dan mitra bisnis; serta
2. Basis data yang mencatat informasi produk guna mengidentifikasi potensi pemalsuan.

Digitalisasi untuk Operasional dan Distribusi

Teknologi menjadi unsur penting dalam upaya Perseroan meningkatkan kecepatan, akurasi, dan keandalan layanan. Melalui sistem digital terintegrasi, proses rantai pasok dapat dilakukan dengan lebih presisi, mulai dari pemesanan yang lebih akurat, pengelolaan stok yang efisien, hingga distribusi yang transparan dan mudah dipantau. Perseroan dan Entitas Anak telah menerapkan sistem digitalitasi dalam kegiatan operasional, di antaranya:

1. ***Warehouse Management System*** **(WMS)**
   Perseroan dan Entitas Anak menggunakan WMS untuk meningkatkan efisiensi dalam pengelolaan stok dan proses penyimpanan. Sistem ini dilengkapi dengan *barcode scanner* otomatis yang memungkinkan pelacakan pergerakan produk di gudang secara akurat, mulai dari penerimaan, penyimpanan, pengecekan, hingga pengambilan barang. Melalui fitur pemantauan *real-time*, WMS membantu memastikan keakuratan pengiriman dan memberikan peringatan ketika stok mendekati batas minimum, sehingga risiko kehabisan atau kelebihan stok dapat diminimalkan.
2. ***Enterprise Resource Planning*** **(ERP)** ***System***
   Perseroan dan Entitas Anak menggunakan ERP untuk mengoptimalkan proses distribusi dan manajemen stok melalui integrasi antara gudang dan Tim Logistik. Sistem ini memungkinkan alur informasi yang lebih efisien dan terkonsolidasi, sehingga pengambilan keputusan dapat dilakukan secara cepat dan akurat. Selain itu, ERP menganalisis tren pemesanan untuk mendukung perencanaan persediaan yang lebih presisi, memastikan ketersediaan produk sesuai kebutuhan pasar.
3. ***Intelligent Expedition System*** **(IEX) & ISCAPS**
   Perseroan dan Entitas Anak menggunakan IEX untuk melakukan pelacakan pengiriman secara akurat dan *real-time*. Sementara itu, ISCAPS digunakan untuk memantau kinerja *salesman* dalam proses pemesanan serta interaksi dengan pelanggan, sehingga kualitas layanan dan kecepatan respons dapat terus ditingkatkan.
4. ***Digital Cold Chain Monitoring***
   Perseroan dan Entitas Anak menerapkan *Cold Storage Logger* untuk menjaga kestabilan suhu produk yang memerlukan penyimpanan dan distribusi dalam kondisi tertentu. Sensor suhu otomatis pada moda transportasi memantau kondisi

Implementation of Counterfeit Prevention System

The counterfeiting of medicines and medical devices is a critical issue that may compromise industry integrity and threaten customer safety. To ensure that every product we distributed meets the authenticity standards, the Company is applying a Serialization Track & Trace System. This system uses a digital tracking platform designed to verify product authenticity at every point along the distribution chain. The technologies applied in this system include:

1. A unique code on each product package, which can be verified by customers and business partners; and
2. A database that records product information to help identify potential counterfeiting.

Digitalization for Operation and Distribution

Technology plays a key role in the Company's efforts to enhance the speed, accuracy, and reliability of its services. Through an integrated digital system, supply chain processes can be carried out with greater precision - from more accurate order processing and efficient inventory management to transparent and easily monitored distribution. The Company and its Subsidiaries have implemented digital systems in their operational activities, including:

1. **Warehouse Management System (WMS)**
   The Company and its Subsidiaries utilize WMS to improve efficiency in inventory management and storage processes. This system is equipped with automated barcode scanners that enabling accurate tracking of product movements in warehouses, from receiving, storage, and inspection to picking processes. Through real-time monitoring features, WMS helps ensuring delivery accuracy and provides alerts when inventory approaches its minimum thresholds, thereby minimizing the risk of stockouts or overstocking.

2. **Enterprise Resource Planning (ERP) System**
   The Company and its Subsidiaries utilize ERP to optimize distribution processes and inventory management through the integration of warehouses and Logistics Team. This system enables more efficient and consolidated information flow, allowing decisions to be made quickly and accurately. In addition, ERP analyzes ordering trends to support more precise inventory planning, ensuring product availability following the market demand.

3. **Intelligent Expedition System (IEX) & ISCAPS**
   The Company and its Subsidiaries use IEX to track deliveries accurately and in real time. Meanwhile, ISCAPS is used to monitor salesperson performance in from the ordering process and customer interactions, enabling continuous improvement in service quality and responsiveness.

4. **Digital Cold Chain Monitoring**
   The Company and its Subsidiaries implement Cold Storage Loggers to maintain temperature stability for products requiring specific storage and distribution conditions. Automated temperature sensors in transportation modes

suhu secara *real-time* dan menghasilkan laporan yang komprehensif. Fitur ini tidak hanya memastikan integritas produk sepanjang proses distribusi, tetapi juga memberikan transparansi kepada pelanggan mengenai kondisi penyimpanan produk yang mereka terima.

5. ***Very Narrow Aisle* (VNA) & *Warehouse Layout Optimization***
   Perseroan dan Entitas Anak juga menerapkan teknologi VNA untuk mengoptimalkan kapasitas penyimpanan gudang tanpa perluasan area fisik. Teknologi ini terintegrasi dengan sistem digital, seperti sensor navigasi dan WMS, sehingga pergerakan dan penataan barang dapat dilakukan secara lebih presisi. Selain itu, pemanfaatan kecerdasan buatan (AI) dalam penataan tata letak gudang membantu mempercepat proses pemrosesan pesanan dan meningkatkan efisiensi operasional secara keseluruhan.

monitor conditions in real time and generate comprehensive reports. This feature not only ensures product integrity throughout the distribution process but also provides transparency to customers regarding the storage conditions of the products they receive.

5. **Very Narrow Aisle (VNA) & Warehouse Layout Optimization**
   The Company and its Subsidiaries also implement VNA technology to optimize warehouse storage capacity without expanding its physical space. This technology is integrated with digital systems, such as navigation sensors and WMS, allowing for more precise movement and arrangement of goods. In addition, the use of artificial intelligence (AI) in warehouse layouting helps accelerate the order processing and improve overall operational efficiency.

Di samping itu, Perseroan juga mengoptimalkan inovasi dan pengembangan layanan bagi pelanggan, prinsipal, dan mitra usaha, sebagai berikut.

In addition, the Company also optimizes innovation and development of services for customers, principals, and business partners, as follows.

Sistem RAPID
Optimalisasi Stok dan Distribusi
RAPID System
Optimizing Stock and Distribution

AAM menerapkan Sistem RAPID untuk meningkatkan akurasi pemenuhan stok serta mengurangi produk *slow-moving*. Melalui analisis data historis, sistem ini mampu memprediksi kebutuhan produk dengan lebih tepat, mengoptimalkan proses pengisian stok, dan mencegah terjadinya *overstocking*. RAPID juga mendukung efisiensi distribusi melalui alokasi produk yang sesuai dengan pola permintaan, sehingga rantai pasok dapat berjalan lebih responsif dan efektif.

AAM have implemented the RAPID System to improve stock fulfillment accuracy and reduce slow-moving products. By analyzing historical data, this system is able to predicts product demand more accurately, optimizes stock replenishment, and prevents overstocking. RAPID also enhances distribution efficiency by allocating products based on demand patterns, making the supply chain more responsive and effective.

InfoStep
Akses Data Lebih Cepat dan Praktis untuk Prinsipal
Faster and Simpler Data Access for Principals

InfoStep merupakan sistem pelaporan digital yang dirancang untuk mempermudah proses berbagi data antara Perseroan dan para prinsipal. Melalui satu platform terintegrasi, pengguna dapat mengakses berbagai jenis laporan, mulai dari data operasional harian hingga informasi strategis, secara lebih sederhana, transparan, dan efisien. Laporan tersedia dalam format *real-time* maupun terjadwal sehingga memudahkan pemantauan kinerja dan mendukung pengambilan keputusan yang lebih cepat. Selain itu, beberapa fitur InfoStep dapat diakses melalui *smartphone*, memungkinkan pengguna tetap memperoleh informasi penting kapan pun dibutuhkan.

InfoStep is a digital reporting system designed for easier data sharing process between the Company and its principals. Through an integrated single platform, users can access various reports, from daily operational data to strategic information, in simpler, transparent, and efficient manner. Reports are available in real-time or scheduled formats, making it easier to monitor operations and support faster decision-making. In addition, several features can also be accessed via smartphone, allowing users to receive important information anytime.

GPOS B2B
Digitalisasi Pemesanan untuk Apotek dan Rumah Sakit
Digital Ordering for Pharmacies and Hospitals

GPOS B2B adalah sistem pemesanan digital yang memungkinkan apotek, rumah sakit, dan *outlet* untuk melakukan *self-ordering* langsung ke distributor tanpa perlu melalui *salesman* atau layanan pelanggan. Dengan fitur pengecekan stok dan harga secara *real-time*, pelanggan dapat memilih produk yang tersedia, melakukan transaksi lebih cepat, serta mengurangi risiko kehabisan produk. Sistem ini juga terintegrasi dengan ERP, yang memungkinkan pemesanan dari sistem rumah sakit langsung ke distributor, sehingga proses pengadaan menjadi lebih efisien.

GPOS B2B is a digital ordering system that allows pharmacies, hospitals, and outlets to place self-orders directly with distributors without needing a salesperson or customer service representative. With real-time stock and price checking features, customers can select available products, conduct faster transactions, and reduce the risk of stockouts. The system is also integrated with ERP, allowing hospital systems to place orders directly to the distributor, resulting in more efficient procurement processes.

GPOS Lite
Manajemen Bisnis Apotek
Pharmacy Business Management

GPOS Lite adalah sistem digital yang membantu apotek mengelola stok, transaksi, dan kepatuhan regulasi secara lebih efisien. Melalui manajemen stok otomatis, apotek dapat memantau ketersediaan produk sekaligus menghindari penjualan obat kedaluwarsa. Sebagai sistem mini ERP, GPOS Lite menyediakan laporan transaksi dan analisis kebutuhan stok, sementara fitur kepatuhan regulasi mempermudah pelaporan ke BPOM. Sistem ini juga dilengkapi peringatan otomatis untuk meminimalkan risiko produk kedaluwarsa, sehingga mendukung apotek skala kecil hingga menengah dalam mengelola inventaris secara optimal.

GPOS Lite is a digital system to help pharmacies managing their stock, transactions, and regulatory compliance more efficiently. With automated stock management, pharmacies can monitor product availability and prevent the sale of expired medicines. As a mini ERP system, GPOS Lite also offers transaction reports and stock analysis, while its compliance features simplify BPOM reporting. This system is also equipped with automatic alert to minimize the risk of expired product, thereby supports small to mid-sized pharmacies in optimizing inventory management.

JKN e-PO
Pemesanan Digital dalam Skema JKN
Digital Ordering within the National Health Insurance Scheme

JKN *electronic Purchasing Order* (JKN e-PO) adalah aplikasi pendukung dalam sistem pemesanan obat untuk rumah sakit pemerintah dalam program Jaminan Kesehatan Nasional (JKN). Sebagai bagian dari platform utama pengadaan obat, aplikasi ini mendukung rumah sakit dalam melakukan pemesanan elektronik langsung melalui Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah (LKPP), mengurangi ketergantungan pada dokumen fisik, serta meningkatkan efisiensi dan transparansi dalam proses pengadaan farmasi.

JKN electronic Purchasing Order (JKN e-PO) is a supporting application for medicine procurement by public hospitals under the National Health Insurance (JKN) program. As part of the national pharmaceutical procurement platform, the application allows hospitals to place electronic orders directly through the Indonesian Government Goods/Services Procurement Agency (LKPP), reducing reliance on physical documents, and increasing efficiency and transparency in the pharmaceutical procurement process.

GoApotik

GoApotik hadir sebagai platform agregator yang menghubungkan apotek independen terpercaya, yang telah memenuhi seluruh ketentuan regulasi dengan pelanggan secara digital. Melalui integrasi dengan berbagai platform *e-commerce* besar serta sistem manajemen stok, GoApotik memudahkan pelanggan dalam mengakses kebutuhan medis secara lebih praktis. Di sisi lain, platform ini turut mendukung mitra apotek dalam memperluas akses produk kesehatan, meningkatkan visibilitas, serta memperkuat daya saing di era layanan kesehatan berbasis digital.

GoApotik serves as an aggregator platform that digitally connects trustworthy, regulatory-compliant, independent pharmacies, with consumers. Through the integration with various major e-commerce platforms and inventory management system, GoApotik makes it easier for consumers to access medical needs. On the other hand, this platform also supports partner pharmacies in expanding access to healthcare products, improving visibility, as well as strengthening competitiveness in the era of digital-driven health services.

Selain memperluas akses kesehatan, Perseroan dan Entitas Anak menghadirkan aplikasi digital GoApotik sebagai platform yang menghubungkan apotek independen terpercaya yang telah memenuhi persyaratan regulasi dengan pelanggan secara digital. Melalui integrasi dengan berbagai *e-commerce* besar serta sistem manajemen stok, GoApotik memudahkan pelanggan dalam mengakses kebutuhan medis secara praktis, sekaligus membantu mitra apotek meningkatkan kualitas layanan dan memastikan ketersediaan produk kesehatan yang lebih baik.

In addition to expanding access to healthcare, the Company and its Subsidiaries launched GoApotik digital application, a platform that digitally connects trustworthy, regulatory-compliant independent pharmacies with customers. Through the integration with various major e-commerce platforms and inventory management system, GoApotik makes it easier for customers to access medical needs, while also helping partner pharmacies in improving service quality and ensuring better availability of healthcare products.

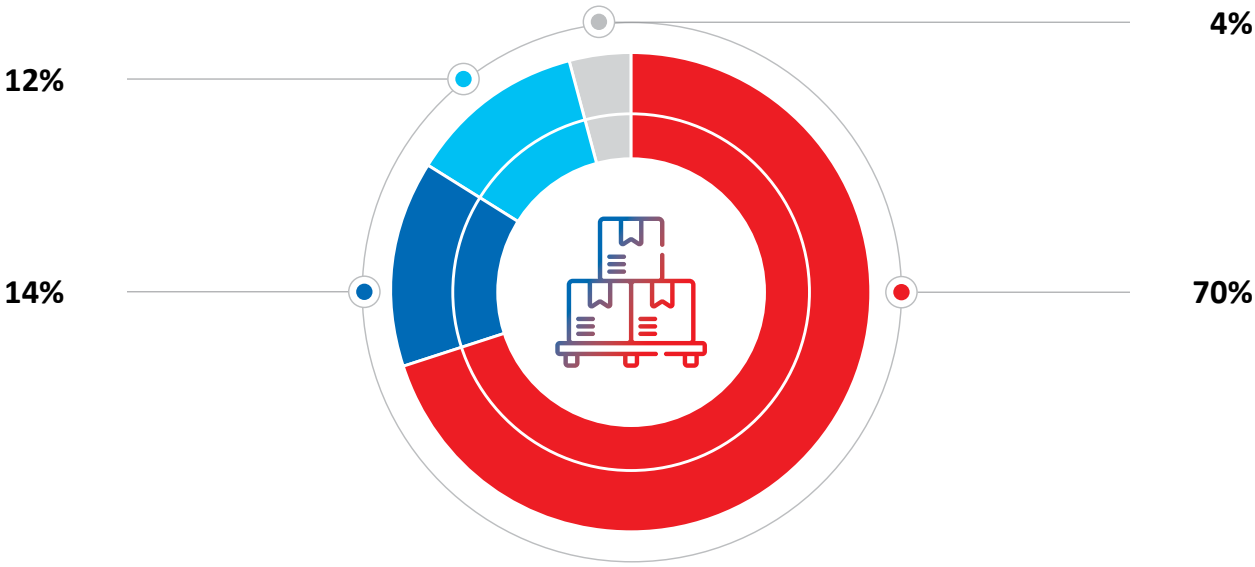
7.000+ apotek di pharmacies in **212+** kota cities

Mencakup 30% dari total apotek independen di Indonesia sehingga menyediakan akses kesehatan lebih merata di berbagai wilayah.
Representing around 30% of all independent pharmacies in Indonesia, thus offering more equitable healthcare access across regions.

483+

GoApotik telah mengirimkan pesanan ke lebih dari 483 kota di seluruh Indonesia.

GoApotik has fulfilled orders to more than 483 cities across Indonesia.



Obat Resep
Prescription Medicines

Suplemen dan Vitamin
Supplement and Vitamins

Obat Bebas dan Alat Kesehatan
Over-the-Counter Medicines and Medical Devices

Produk Herbal
Herbal Product

Selain itu, GoApotik memiliki fitur-fitur yang memudahkan pemesanan dan manajemen apotek mitra, seperti: **In addition, GoApotik is equipped with features that simplify ordering and pharmacy management, including:**	
Dashboard Seller Mitra **Partner Seller Dashboard**	*Dashboard Seller* Mitra Apotek mitra dapat mengelola semua pesanan *marketplace* dalam 1 dasbor terintegrasi sehingga proses dan pengiriman menjadi lebih cepat dan efisien. Partner Pharmacies Seller Dashboard can manage all marketplace orders through a single integrated dashboard, enabling faster and more efficient processing and delivery.
Integrasi dengan e-Konsultasi Medis **Integration with e-Medical Consultation**	Bekerja sama dengan platform *telemedicine* untuk menyediakan layanan konsultasi dokter untuk pelanggan. Collaborating with telemedicine platforms to provide doctor consultation for customers.
E-Resep & E-Katalog BPJS **E-Prescription & BPJS E-Catalogue**	Mendukung digitalisasi pengadaan obat di rumah sakit pemerintah melalui platform resmi BPJS Kesehatan. Supports the digitalization of medicine procurement in public hospitals through official BPJS Health platform.
Integrasi dengan sistem ERP **ERP system Integration**	Mengelola stok dan menetapkan harga produk dengan lebih efisien. Managing inventory and setting product prices efficiently.
GoApotik berkomitmen menjaga keamanan transaksi dan kepatuhan terhadap regulasi yang berlaku, melalui: **GoApotik is committed to ensuring secure transactions and full compliance with applicable regulations, through:**	
	Lisensi resmi Penyelenggara Sistem Elektronik Farmasi (PSEF) dari Kementerian Kesehatan. An official Electronic Pharmacy System Operator (PSEF) license from the Ministry of Health.
	Setiap apotek yang bergabung wajib memiliki Surat Izin Apotek (SIA), Surat Izin Praktik Apoteker (SIPA), dan NPWP yang sah. All partner pharmacies are required to have valid Pharmacy License (SIA), Pharmacist Practice License (SIPA), and Taxpayer ID Number (NPWP).
	Semua produk memiliki Nomor Izin Edar (NIE) dari BPOM dan bebas dari zat terlarang, seperti narkotika dan psikotropika. All products have a valid Distribution Permit Number (NIE) from BPOM and are free from prohibited substances, such as narcotics and psychotropic.
	Sistem verifikasi resep digital mencakup: • Unggah resep oleh pelanggan; • Validasi otomatis dengan dukungan AI untuk mencegah pemalsuan; dan • Konsultasi langsung dengan apoteker untuk memastikan penggunaan obat yang tepat. The digital prescription verification system includes: • Prescription upload by customers. • Automatic validation supported by AI to prevent forgery; and • Direct consultation with pharmacists to ensure proper medication use.

GoApotik tidak hanya menyediakan platform penjualan, tetapi juga mendukung para mitra apotek untuk dapat memberikan layanan yang lebih optimal, mengikuti perkembangan regulasi, serta mengelola bisnis secara lebih efektif di era digital. Sebagai bagian dari penguatan kemitraan, GoApotik menyediakan program berikut.

1. Program *Onboarding* bagi apotek yang baru bergabung, melalui pendampingan teknis dan dukungan strategi pemasaran daring agar mitra dapat meningkatkan visibilitas dan kinerja penjualannya.
2. *Big data* dan *market insight* untuk menyajikan laporan tren penjualan serta rekomendasi harga yang membantu apotek dalam meningkatkan daya saing.

GoApotik juga menyediakan sistem layanan bagi pelanggan, yang terdiri dari:

1. *Live Chat* dengan Apoteker, pelanggan dapat berkonsultasi langsung dengan apoteker sebelum melakukan pembelian;
2. *Dashboard Seller* Mitra, fitur bagi mitra apotek untuk mengelola pesanan dan menangani keluhan pelanggan secara langsung; serta
3. Integrasi dengan *Marketplace*, pelanggan dapat mengakses layanan GoApotik melalui platform *online marketplace* terbesar di Indonesia.

Para pelanggan dan mitra GoApotik dapat menyampaikan keluhan apabila menghadapi kendala atau merasa tidak puas terhadap layanan digital yang disediakan. Untuk memastikan setiap masukan ditangani secara tepat, GoApotik menyediakan alur penyampaian keluhan yang terstruktur, sebagai berikut.

1. Pelanggan mengajukan keluhan melalui platform GoApotik atau *marketplace* tempat transaksi dilakukan.
2. GoApotik menerima laporan dan memberikan solusi, termasuk penggantian atau *refund* jika diperlukan.
3. GoApotik memonitor dan memastikan keluhan ditangani sesuai dengan standar layanan yang berlaku.

Komitmen pada Kesehatan dan Keselamatan Produk [GRI 3-3, 416-1] [POJK F.27]

Perseroan dan Entitas Anak menempatkan kesehatan dan keselamatan produk sebagai prioritas utama dalam seluruh aktivitas distribusi produk kesehatan. Mengingat setiap produk yang disalurkan memiliki potensi dampak langsung terhadap keselamatan pengguna, Perseroan melakukan penilaian terhadap potensi risiko kesehatan dan keselamatan pada setiap tahapan distribusi, mulai dari penyimpanan, penanganan, hingga pengiriman ke pelanggan. Penilaian ini menjadi dasar dalam penerapan standar operasional, pengendalian mutu, serta sistem distribusi yang terstandarisasi guna memastikan produk tetap aman digunakan dan mutu terjaga sesuai peruntukannya.

Infrastruktur Logistik

Untuk menjaga integritas produk, Perseroan dan Entitas Anak menerapkan sistem logistik yang terstandarisasi dan didukung teknologi pemantauan mutu. Infrastruktur logistik Perseroan telah tersertifikasi *Good Storage and Distribution Practices* (GSDP) sesuai pedoman *World Health Organization* (WHO). Sertifikasi ini

GoApotik not only provides a sales platform but also supports pharmacy partners in delivering more optimal services, adapting to regulatory developments, and managing their businesses more effectively in the digital era. As part of strengthening partnerships, GoApotik offers the following programs.

1. Onboarding program for newly joined pharmacies, through technical assistance and online marketing strategy support to enhance partner visibility and sales performance.
2. Big data and market insights that provide sales trend reports and pricing recommendations to help pharmacies improve competitiveness.

GoApotik also provides a service system for customers, conssiting of:

1. Live Chat with Pharmacist, customers can consult directly with pharmacists before making a purchase;
2. Partner Seller Dashboard, a feature that allows partner pharmacies to manage orders and handle customer complaints directly; and
3. Integration with Marketplace, customers can access GoApotik services through biggest online marketplaces in Indonesia.

Customers and partners of GoApotik may submit complaints if they encounter issues or are not satisfied with the digital services provided. To ensure that all feedback is handled appropriately, GoApotik provides a structured complaint handling process, as follows.

1. Customers submit complaints via the GoApotik platform or the marketplace where the transaction was made.
2. GoApotik receives the report and provides a solution, including replacements or refunds if needed.
3. GoApotik monitors and ensures that complaints are resolved in accordance with service standards.

Commitment to Product Health and Safety [GRI 3-3, 416-1] [POJK F.27]

The Company and its Subsidiaries place product health and safety as the main priority across all healthcare product distribution activities. Considering that each distributed product may have a direct impact on user safety, the Company conducts assessments of potential health and safety risks at every stage of distribution, from storage, and handling to delivery to customers. These assessments serve as the basis for implementing operational standards, quality control measures, and standardized distribution systems to ensure that products remain safe for use and maintain their intended quality.

Logistics Infrastructure

To maintain product integrity, the Company and its Subsidiaries implement a standardized logistics system supported by quality monitoring technology. The Company's logistics infrastructure has been certified under Good Storage and Distribution Practices (GSDP) in accordance with World Health Organization (WHO)

memastikan bahwa seluruh proses penerimaan, penyimpanan, dan distribusi produk dilaksanakan sesuai standar internasional, sehingga produk dapat didistribusikan secara aman, efisien, dan konsisten di seluruh wilayah operasional Perseroan.

Fasilitas Distribusi

Perseroan mengoperasikan *National Distribution Center* (NDC) sebagai pusat distribusi utama yang didukung jaringan cabang di berbagai wilayah. Seluruh fasilitas distribusi dikelola sesuai dengan ketentuan *Good Distribution Practice* (GDP), regulasi Badan Pengawas Obat dan Makanan (BPOM), serta pedoman WHO-GSDP. Prosedur penyimpanan dan pengiriman yang ketat diterapkan untuk memastikan produk tetap aman, bermutu, dan tepat waktu hingga diterima oleh pelanggan.

Zona Penyimpanan berdasarkan Kategori Suhu

Menyadari bahwa setiap produk farmasi dan alat kesehatan memiliki karakteristik dan kebutuhan penyimpanan yang berbeda, Perseroan dan Entitas Anak mengelompokkan produk berdasarkan kategori suhu penyimpanan yang sesuai. Pengelompokan ini dilakukan untuk menjaga stabilitas mutu dan keamanan produk sepanjang proses penyimpanan dan distribusi, khususnya bagi produk yang memerlukan pengelolaan *cold chain*.

guidelines. This certification ensures that all processes of receiving, storage, and distribution are carried out in line with international standards, enabling products to be distributed safely, efficiently, and consistently across all operational areas.

Distribution Facilities

The Company operates a National Distribution Center (NDC) as its main distribution hub, supported by a network of branches across various regions. All distribution facilities are managed in line with Good Distribution Practice (GDP), regulations of the National Agency of Drug and Food Control (BPOM), and WHO-GSDP guidelines. Strict storage and delivery procedures are implemented to ensure that products remain safe, of high quality, and delivered on time to customers.

Temperature-Controlled Storage Zones

Recognizing that each pharmaceutical product and medical device has different characteristics and storage requirements, the Company and its Subsidiaries classify products based on appropriate temperature categories. This classification is carried out to maintain product quality stability and safety throughout the storage and distribution processes, particularly for products requiring cold chain management.

Cold Storage	Cool Storage	Ambient Storage
2°C–8°C	15°C–25°C	25°C–30°C
Vaksin, *insulin*, plasma darah, dan produk biologis. Vaccines, insulin, blood plasma, and biological products.	Obat yang stabil pada suhu rendah tetapi tidak memerlukan pendinginan penuh. Medicines stable at low temperatures but not requiring full refrigeration.	Produk farmasi dan alat kesehatan yang dapat disimpan pada suhu ruangan. Pharmaceutical and medical device products suitable for room temperature storage.

Keamanan dalam Transportasi Produk

Dalam proses pengiriman, Perseroan hanya menggunakan armada kendaraan yang memenuhi standar distribusi farmasi dan alat kesehatan. Armada tersebut dibekali fitur-fitur utama untuk menjaga stabilitas kualitas produk selama pengiriman, antara lain:

Securing Product Transport

The Company only using vehicles that meet pharmaceutical and medical device distribution standards in the distribution process. These vehicles are equipped with key features to maintain product quality stability during delivery, including:

Kontrol Suhu *Real-Time* Real-Time Temperature Control	Kemasan *Cold Storage* Cold Storage Packaging	*Tracking & Tracing* GPS GPS-Based Tracking & Tracing
Seluruh produk disimpan dan dikirim dengan kontrol suhu secara *real-time*, didukung sensor otomatis untuk menjaga stabilitas kualitas selama proses penyimpanan dan distribusi. All products are stored and delivered with real-time temperature control, supported by automatic sensors to maintain quality stability during the storage and distribution process.	Penggunaan kemasan termal khusus untuk *cold storage* dengan insulasi tinggi guna mempertahankan suhu optimal selama penyimpanan dan pengiriman. The use of special thermal packaging for cold storage with high insulation to maintain optimal temperatures during storage and delivery.	Sistem *tracking & tracing* berbasis GPS memastikan seluruh proses distribusi dapat dipantau secara *real-time* untuk menjamin keamanan dan ketepatan pengiriman. The GPS-based tracking and tracing system ensures that the entire distribution process can be monitored in real time to ensure delivery security and accuracy.

Menjaga Keamanan Data Pelanggan [GRI 418-1]

Perseroan dan Entitas Anak berkomitmen menjaga keamanan data pelanggan melalui penerapan standar keamanan informasi ISO 27001:2022, yang juga menjadi landasan dalam pengelolaan ekosistem digital Perseroan. Platform GoApotik dan KITA berperan sebagai inti dari ekosistem digital tersebut dalam menyediakan akses layanan kesehatan yang aman, andal, dan terintegrasi bagi pelanggan serta mitra apotek. Melalui penerapan standar tersebut, Perseroan memastikan bahwa data pelanggan, mitra, serta informasi bisnis dikelola secara aman, terstruktur, dan terlindungi dari risiko kebocoran maupun penyalahgunaan.

Sepanjang tahun 2024 dan 2025, Perseroan dan Entitas Anak tidak mengalami insiden kebocoran data maupun pelanggaran privasi pelanggan, serta tidak menerima pengaduan yang terbukti terkait hal tersebut.

Dampak Produk dan Layanan [POJK F.28]

Produk dan layanan Perseroan memberikan dampak positif bagi pelanggan dengan memastikan akses terhadap produk kesehatan yang lebih mudah, cepat, dan andal. Di sisi lain, Perseroan menyadari adanya potensi dampak negatif, seperti keterlambatan pengiriman atau ketidaksesuaian informasi produk apabila proses distribusi dan pengawasan tidak dijalankan secara optimal.

Untuk memitigasi risiko tersebut, Perseroan menerapkan pengendalian operasional melalui standar prosedur distribusi, pemantauan rantai pasok, pengawasan kualitas produk, serta penyediaan mekanisme pengaduan pelanggan guna memastikan setiap permasalahan dapat ditangani secara tepat dan bertanggung jawab.

Evaluasi Keamanan Produk [POJK F.27]

Untuk menjaga keamanan produk di seluruh rantai distribusi, Perseroan dan Entitas Anak melakukan peninjauan berkala terhadap prosedur keamanan guna mencegah potensi risiko yang dapat berdampak pada kesehatan dan keselamatan pengguna. Seluruh karyawan dibekali pelatihan rutin terkait penanganan produk ilegal serta penerapan standar operasional prosedur (SOP) yang ketat agar seluruh proses distribusi berjalan aman dan sesuai ketentuan.

Dalam rangka pengendalian mutu, Perseroan dan Entitas Anak melakukan pengambilan kembali produk yang telah mendekati atau melewati masa kedaluwarsa sebagai bagian dari mekanisme pengawasan internal dan penerapan prinsip kehati-hatian. Sementara itu, untuk mencegah peredaran produk palsu dalam jaringan distribusi, Perseroan dan Entitas Anak menerapkan *Serialization Track & Trace System* yang mencakup kode unik pada setiap kemasan produk yang dapat diverifikasi oleh pelanggan dan mitra bisnis. Praktik ini merupakan bagian dari sistem manajemen mutu Perseroan untuk memastikan bahwa seluruh produk yang beredar tetap memenuhi standar keamanan dan kelayakan penggunaan.

Maintaining Customer Data Security [GRI 418-1]

The Company and its Subsidiaries are committed to maintaining customer data security through the implementation of the ISO 27001:2022 information security standard, which also serves as the foundation for managing the Company's digital ecosystem. GoApotik and KITA serve as the core of the digital ecosystem in providing secure, reliable, and integrated healthcare service access for customers and pharmacy partners. Through the implementation of these standards, the Company ensures that customer data, partner data, and business information are managed securely, systematically, and protected from the risks of leakage or misuse.

Throughout 2024 and 2025, the Company and its Subsidiaries did not experience any data leakage incidents or customer privacy breaches, nor did they receive any substantiated complaints related to such matters.

Impacts of Products and Services [POJK F.28]

The Company's products and services provide positive impacts for customers by ensuring access to healthcare products that are more accessible, reliable, and delivered in a timely manner. On the other hand, the Company recognizes potential negative impacts, such as delivery delays or discrepancies in product information, should distribution and monitoring processes not be carried out optimally.

In mitigating such risks, the Company implements operational controls through standardized distribution procedures, supply chain monitoring, product quality supervision, and provision of customer complaint mechanisms to ensure that all issues are addressed appropriately and responsibly.

Product Safety Evaluation [POJK F.27]

To ensure product safety across its distribution chain, the Company and its Subsidiaries conduct periodic reviews of safety procedures to prevent potential risks that may impact user health and safety. All employees are equipped with regular training on the handling of illegal products and the implementation of strict standard operating procedures (SOP) to ensure all distribution processes are carried out safely and in compliance with applicable regulations.

As part of quality control, the Company and its Subsidiaries retrieve products that are approaching or have exceeded their expiration date as part of internal monitoring mechanisms and the implementation of prudent principles. Meanwhile, to prevent the circulation of counterfeit products within the distribution network, the Company and its Subsidiaries implement a Serialization Track & Trace System that includes a unique code on each product package, which can be verified by customers and business partners. This practice forms part of the Company's quality management system to ensure that all distributed products continue to meet safety and usability standards.

Berdasarkan hasil evaluasi selama tahun 2025, tidak terdapat insiden ketidakpatuhan yang berdampak pada kesehatan dan keselamatan produk, termasuk tidak ditemukannya peredaran produk palsu dalam jaringan distribusi Perseroan dan Entitas Anak. [GRI 416-2]

Melalui pengendalian yang konsisten pada seluruh rantai distribusi, Perseroan tidak mencatat adanya kejadian penarikan produk (*product recall*) maupun temuan produk palsu (*counterfeits*) selama 4 tahun berturut-turut hingga tahun 2025, yang mencerminkan efektivitas pengawasan mutu, ketertelusuran produk, serta kepatuhan terhadap standar distribusi alat kesehatan dan farmasi yang berlaku. [POJK F.29]

Pengawasan terhadap Pelabelan Produk [GRI 417-1, 417-2]

Pengawasan yang ketat terhadap pelabelan produk dilakukan untuk memastikan seluruh informasi yang tercantum pada kemasan, termasuk komposisi, dosis, petunjuk penggunaan, tanggal kedaluwarsa, dan nomor izin edar, sepenuhnya sesuai dengan regulasi BPOM. Prinsipal sebagai produsen bertanggung jawab atas kebenaran informasi label dan wajib menyampaikan setiap perubahan kepada Perseroan sesuai perjanjian kerja sama. Sebagai distributor, Perseroan memastikan bahwa seluruh produk yang diterima dan disalurkan telah memenuhi persyaratan informasi tersebut melalui pemeriksaan dokumen dan pengawasan rutin.

Sepanjang tahun 2025, tidak terdapat insiden ketidakpatuhan yang mengakibatkan sanksi atau pelanggaran regulasi terkait informasi, pemasaran, maupun pelabelan produk Perseroan dan Entitas Anak. Perseroan juga tidak mencatat adanya klaim pemasaran yang menyesatkan (*false marketing claims*) selama periode pelaporan. Seluruh kebijakan telah dipatuhi dengan baik.

Survei Kepuasan Pelanggan [POJK F.30]

Perseroan dan Entitas Anak secara konsisten melakukan survei kepuasan pelanggan untuk mengevaluasi kualitas produk dan layanan, serta memahami pengalaman pelanggan. Perseroan menggunakan metode survei kuesioner *online*. Pada tahun 2025, hasil survei menunjukkan nilai 3,49 dari skala 4.

Hasil pengukuran tingkat kepuasan pelanggan kemudian dianalisis dan menjadi acuan dalam penyempurnaan berbagai proses operasional, peningkatan kualitas produk, maupun layanan kepada pelanggan.

Sarana Pengaduan Pelanggan

Perseroan dan Entitas Anak menyediakan sarana pengaduan pelanggan yang efektif untuk menerima keluhan, kritik, maupun saran atas produk dan layanan yang diberikan. Pelanggan dapat menyampaikan pengaduan melalui berbagai kanal komunikasi, seperti telepon, SMS, WhatsApp, email, dan situs web resmi. Seluruh pengaduan dikelola secara profesional dan bertanggung jawab, dengan memastikan setiap laporan dicatat, ditindaklanjuti, dan diselesaikan dengan tepat.

Based on the evaluation results throughout 2025, there were no incidents of non-compliance affecting product health and safety, including no counterfeit products found within the distribution network of the Company and its Subsidiaries. [GRI 416-2]

Through consistent control conducted across the entire distribution chain, the Company has not recorded any product recall incidents or findings of counterfeit products for 4 consecutive years up to 2025, reflecting the effectiveness of quality control, product traceability, and compliance with applicable medical device and pharmaceutical distribution standards. [POJK F.29]

Product Labelling Supervision [GRI 417-1, 417-2]

Strict supervision of product labeling is carried out to ensure all information stated on packaging, including composition, dosage, instructions for use, expiration date, and marketing authorization number, fully complies with regulations issued by the BPOM. Principals, as manufacturers, are responsible for the accuracy of labeling information and required to communicate any changes to the Company in line with cooperation agreements. As a distributor, the Company ensures that all products received and distributed meet these information requirements through document verification and routine monitoring.

Throughout 2025, there were no incidents of non-compliance resulting in sanctions or regulatory violations related to product information, marketing, or labeling within the Company and its Subsidiaries. The Company also did not record any false marketing claims during the reporting period. All policies were properly adhered to.

Customer Satisfaction Survey [POJK F.30]

The Company and its Subsidiaries consistently conduct customer satisfaction surveys to evaluate product and service quality and to understand customer experience. The Company uses an online questionnaire survey method. In 2025, the survey results showed a score of 3.49 on a scale of 4.

The results of the customer satisfaction measurement are subsequently analyzed and serve as a basis for improving operational processes, enhancing product quality, and strengthening customer services.

Customer Grievance Facility

The Company and its Subsidiaries provide effective customer complaint channels to receive complaints, feedback, and suggestions regarding products and services. Customers may submit complaints through various communication channels, including telephone, SMS, WhatsApp, email, and the official website. All complaints are managed professionally and responsibly, ensuring that each report is properly recorded, followed up, and resolved in a timely manner.

Selain itu, keberadaan *I-Care System* semakin memperkuat proses pengelolaan keluhan karena sistem ini mampu memantau status penyelesaian setiap laporan dari mitra secara terintegrasi. Adapun tahapan penanganan keluhan pelanggan diuraikan sebagai berikut.

1. **Pelaporan keluhan,** pengajuan keluhan melalui berbagai saluran komunikasi.
2. **Koordinasi,** Tim *Customer Service Officer* mencatat keluhan dan berkoordinasi dengan departemen terkait.
3. **Penyelesaian dan Tindak Lanjut,** *person in charge* (PIC) menangani masalah dan memberikan umpan balik kepada pelanggan.
4. **Evaluasi dan perbaikan,** analisis keluhan untuk mencegah masalah serupa di masa depan.

Selama periode 2025, baik Perseroan dan Entitas Anak, tidak menerima pengaduan dari pelanggan. Hal ini menunjukkan seluruh inisiatif dan tanggung jawab Perseroan kepada pelanggan diterima dengan baik.

Also, the implementation of I-Care System further strengthens complaint management, as it enables integrated monitoring of the resolution status of each report from partners. The stages of customer complaint handling are as follows.

1. **Complaint Submission**, submission of complaints through various communication channels.
2. **Coordination**, the Customer Service Officer Team records complaints and coordinates with relevant department.
3. **Resolution and Follow-Up**, the person in charge (PIC) is handling the issue and providing feedback to the customer.
4. **Evaluation and improvement**, complaint analysis is conducted to prevent similar issues in the future.

Throughout 2025, both the Company and its Subsidiaries received no complaint from the customers. It shows all Company initiatives and responsibilities provided for the customers are well received.

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Pernyataan Pertanggungjawaban Laporan Terintegrasi 2025 [POJK G.2]

Statement of Responsibility for the 2025 Integrated Report

SURAT PERNYATAAN ANGGOTA DEWAN KOMISARIS DAN DIREKSI TENTANG TANGGUNG JAWAB ATAS LAPORAN TERINTEGRASI 2025 PT MEDELA POTENTIA TBK

Statement of Members of the Board of Commissioners and the Board of Directors on the Responsibility for the 2025 Integrated Report PT Medela Potentia Tbk

Kami, yang bertanda tangan di bawah ini, menyatakan bahwa semua informasi dalam Laporan Terintegrasi PT Medela Potentia Tbk tahun 2025 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Terintegrasi Perseroan.

We, the undersigned, hereby declare that all information in the Integrated Report of PT Medela Potentia Tbk for year 2025 has been fully contained and we shall be fully responsible to the correctness of contents in the Integrated Report of the Company.

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement is hereby made in all truthfulness.

Jakarta, April 2026

Dewan Komisaris
Board of Commissioners



Stanley Ch. Budihardja

Komisaris Utama
President Commissioner



Lukas Setia Atmaja, M.Sc.

Komisaris Independen
Independent Commissioner

Direksi
Board of Directors



Krestijanto Pandji

Direktur Utama
President Director



Edbert Orotodan

Direktur
Director



Wimala Widjaja

Direktur
Director

Verifikasi Tertulis dari Pihak Independen [GRI 2-5]

[ACGS-(B) B.1.2] [POJK G.1]

Written Verification from Independent Party

Laporan Terintegrasi ini belum melalui proses verifikasi oleh Penyedia Jasa *Assurance* (*Assurance Services Provider*). Meskipun demikian, Perseroan memastikan bahwa seluruh informasi yang disampaikan dalam laporan ini bersifat benar, akurat, dan sesuai dengan fakta.

This Integrated Report has not been subject to verification by an Assurance Services Provider. Nevertheless, the Company ensures that all information presented in this report is true, accurate, and in accordance with the facts.

Tanggapan terhadap Umpan Balik Laporan Terintegrasi Tahun Sebelumnya [POJK G.4]

Response to Feedback on the Previous Year's Integrated Report

Sepanjang tahun 2025, Perseroan tidak menerima masukan atau tanggapan melalui lembar umpan balik terkait Laporan Terintegrasi tahun 2024. Meskipun demikian, Perseroan tetap berkomitmen untuk meningkatkan kualitas pelaporan di setiap periode penyusunan. Harapan kami, laporan ini dapat berfungsi sebagai sumber informasi yang bermanfaat bagi seluruh pemangku kepentingan.

Throughout 2025, the Company did not receive any feedback or responses through feedback form for the 2024 Integrated Report. Nevertheless, the Company remains committed to continuously improving the quality of its reporting in each reporting cycle. It is our expectation that this report will serve as a useful source of information for all stakeholders.

Lembar Umpan Balik [GRI 2-3, 2-4] [POJK G.3]

Feedback Form

Setelah membaca Laporan Terintegrasi PT Medela Potentia Tbk, kami mohon kesediaan para pemangku kepentingan untuk memberikan umpan balik dengan mengirim email.

After reviewing the Integrated Report of PT Medela Potentia Tbk, we kindly request the stakeholders' willingness to provide feedback by sending an email.

Pertanyaan Question	1	2	3	4	5
Laporan ini mudah dipahami. This report is comprehensible.	☐	☐	☐	☐	☐
Laporan ini menjelaskan performa keberlanjutan perusahaan. This report has described the company's performance in sustainability.	☐	☐	☐	☐	☐
Laporan ini telah menyediakan data dan informasi yang cukup atas performa keberlanjutan perusahaan. This report provided sufficient data and information on the Company's performance in sustainability.	☐	☐	☐	☐	☐
Laporan ini meningkatkan kepercayaan Anda dalam performa keberlanjutan perusahaan. This report increases your confidence in the company's sustainability performance.	☐	☐	☐	☐	☐

Catatan / Note: Nilai 1 = tidak setuju dengan nilai maksimal 5 = setuju. / Score 1 = disagree with a maximum score of 5 = agree.

Mohon berikan penilaian untuk topik material yang paling penting menurut Anda:

Please rate the most important material topic according to you:

Pertanyaan Question	1	2	3	4	5
Bahan kemasan ramah lingkungan Eco-friendly packaging materials	☐	☐	☐	☐	☐
Pelatihan dan pendidikan Training and education	☐	☐	☐	☐	☐
Kesehatan dan keselamatan kerja Occupational health and safety	☐	☐	☐	☐	☐
Kesehatan dan keselamatan pelanggan Customer health and safety	☐	☐	☐	☐	☐
Keamanan produk dan obat Product and drug safety	☐	☐	☐	☐	☐
Etika Ethics	☐	☐	☐	☐	☐
Keragaman dan peluang yang sama Diversity and equal opportunity	☐	☐	☐	☐	☐
Manajemen rantai pasokan Supply chain management	☐	☐	☐	☐	☐
Emisi Emissions	☐	☐	☐	☐	☐
Akses terhadap obat Access to medicine	☐	☐	☐	☐	☐

Catatan / Note: Nilai 1 = tidak setuju dengan nilai maksimal 5 = setuju. / Score 1 = disagree with a maximum score of 5 = agree.

Mohon berikan komentar/saran/usulan bagi laporan ini.
Please share your comment/suggestion/feedback for this report.

.....

.....

.....

.....

Profil Anda
Your Profile

Nama
Name : .....

Pekerjaan
Occupation : .....

Institusi/Perusahaan
Institution/Company : .....

Kontak (telepon, email)
Contact (phone, email) : .....

Pemangku Kepentingan
Stakeholders

- ☐ Bank dan Institusi Keuangan / Bank and Financial Institutions
- ☐ Pemegang Saham / Shareholders
- ☐ Konsumen dan Dokter / Customer and Doctor
- ☐ Pemasok/*Vendor*/Prinsipal/*Partner* Strategis / Supplier/Vendor/Principal/Strategic Partner
- ☐ Pemerintah / Government
- ☐ Karyawan / Employees
- ☐ Masyarakat / Communities

Catatan / Note: Ceklis salah satu. / Check one.

Saran dan tanggapan yang Anda berikan atas informasi yang disajikan dalam laporan ini mohon dikirimkan kepada:
Please send your suggestion on the information presented in this report to:

Wimala Widjaja
Sekretaris Perusahaan
Corporate Secretary

Kantor Pusat
Head Office

Jl. RS. Fatmawati Kav. 33
Cilandak Barat
Kota Jakarta Selatan 12430

Alamat Korespondensi
Correspondence Address

Titan Center Lt. 7
Jl. Boulevard Bintaro Blok B7/B1 No. 5
Bintaro Jaya, Sektor 7
Tangerang Selatan 15424

(021) 7486 4210 | (021) 7486 3880 | cor.sec@medela-potentia.com | www.medela-potentia.com

Indeks Pengungkapan Kriteria Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 [POJK G.5]

Financial Services Authority Regulations No. 51/POJK.03/2017 Criteria Disclosure Index

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Laporan Keuangan

Financial Statements





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PT Medela Potentia Tbk.
dan entitas anaknya/and its subsidiaries

Laporan keuangan konsolidasian
tanggal 31 Desember 2025 dan
untuk tahun yang berakhir pada tanggal tersebut
beserta laporan auditor independen/
Consolidated financial statements
as of December 31, 2025 and
for the year then ended with independent auditor's report

PT Medela Potentia Tbk
Kantor Pusat
Jl. RS Fatmawati Kav. 33
Cilandak
Jakarta Selatan
Indonesia
www.medela-potentia.com

Alamat Korespondensi
Titan Center
Jl. Boulevard Bintaro Blok B7/B1 No. 5
Bintaro Jaya Sektor 7
Tangerang Selatan 15424, Indonesia
Telp.: +62 21 7486 4210

SURAT PERNYATAAN DIREKSI TENTANG TANGGUNG JAWAB ATAS LAPORAN KEUANGAN KONSOLIDASIAN TANGGAL 31 DESEMBER 2025 DAN UNTUK TAHUN YANG BERAKHIR PADA TANGGAL TERSEBUT

BOARD OF DIRECTOR'S STATEMENT REGARDING THE RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS AS AT DECEMBER 31, 2025 AND FOR THE YEAR THEN ENDED

PT MEDELA POTENTIA Tbk. DAN ENTITAS ANAKNYA

Saya yang bertanda tangan di bawah ini:

Nama	**Krestijanto Pandji**	
Alamat Kantor	Gedung Titan Center Lantai 7 Jl. Boulevard Bintaro B7/B1 Nomor 5 Bintaro Jaya Sektor 7 Banten, Tangerang Selatan	
Alamat Domisili	Jl. Bhinneka I, Nomor 37 RT.007/RW.009 Jatinegara, Jakarta Timur	
Telepon	+62 21 745 1237	
Jabatan	Direktur Utama / *President Director*	

menyatakan bahwa:

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

Demikian pernyataan ini dibuat dengan sebenarnya.

PT MEDELA POTENTIA Tbk. AND ITS SUBSIDIARIES

I, the undersigned below:

Name	**Krestijanto Pandji**	
Office Address	Gedung Titan Center Lantai 7 Jl. Boulevard Bintaro B7/B1 Nomor 5 Bintaro Jaya Sektor 7 Banten, Tangerang Selatan	
Domicile Address	Jl. Bhinneka I, Nomor 37 RT.007/RW.009 Jatinegara, Jakarta Timur	
Telephone	+62 21 745 1237	
Position	Direktur Utama / *President Director*	

confirm that:

1. *I am responsible for the preparation and presentation of the consolidated financial statements of PT Medela Potentia Tbk. ("the Company") and its subsidiaries;*
2. *The consolidated financial statements of the Company and its subsidiaries have been prepared and presented in accordance with Indonesian Financial Accounting Standards;*
3. a. *All information in the consolidated financial statements of the Company and its subsidiaries has been fully disclosed in a complete and truthful manner; and*
   b. *The consolidated financial statements of the Company and its subsidiaries do not contain any incorrect material information or facts, nor do they omit material information or facts;*
4. *I am responsible for the internal control system of the Company and its subsidiaries.*

Thus this statement is made truthfully.

27 Maret 2026/*March 27, 2026*
Atas nama dan mewakili Direksi/*For and on behalf of the Board of Directors*



Krestijanto Pandji*
Direktur Utama/*President Director*

* Direktur yang membawahi bidang akuntansi dan keuangan

The original consolidated financial statements included herein are in the Indonesian language.

PT MEDELA POTENTIA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2025 DAN
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL TERSEBUT
BESERTA LAPORAN AUDITOR INDEPENDEN
(DISAJIKAN DALAM JUTAAN RUPIAH,
KECUALI DINYATAKAN LAIN)

PT MEDELA POTENTIA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2025 AND
FOR THE YEAR THEN ENDED
WITH INDEPENDENT AUDITOR'S REPORT
(EXPRESSED IN MILLIONS OF RUPIAH,
UNLESS OTHERWISE STATED)

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****

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KAP Purwanto Susanti dan Surja

Indonesia Stock Exchange Building
Tower 2, 7th Floor
Jl. Jend. Sudirman Kav. 52-53
Jakarta 12190, Indonesia

Tel : +62 21 5289 5000
Fax: +62 21 5289 4100
ey.com/id

The original report included herein is in the Indonesian language.

Laporan Auditor Independen

Laporan No. 00310/2.1505/AU.1/05/1749-1/1/III/2026

Pemegang Saham, Dewan Komisaris, dan Direksi

PT Medela Potentia Tbk.

Opini

Kami telah mengaudit laporan keuangan konsolidasian PT Medela Potentia Tbk. ("Perusahaan") dan entitas anaknya (secara kolektif disebut sebagai "Grup") terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2025, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan konsolidasian, termasuk informasi kebijakan akuntansi material.

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2025, serta kinerja keuangan dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Independent Auditor's Report

Report No. 00310/2.1505/AU.1/05/1749-1/1/III/2026

The Shareholders and Boards of Commissioners and Directors
PT Medela Potentia Tbk.

Opinion

We have audited the accompanying consolidated financial statements of PT Medela Potentia Tbk. (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated statements of financial position as of December 31, 2025, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement changes in equity, and consolidated statement cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025, and its consolidated financial performance and cash flows for the year ended, in accordance with Indonesian Financial Accounting Standards.

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Laporan Auditor Independen (lanjutan)

Laporan No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (lanjutan)

Basis opini

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia ("IAPI"). Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami. Kami independen terhadap Grup berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan konsolidasian di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini kami.

Hal Audit Utama

Hal audit utama adalah hal-hal yang, menurut pertimbangan profesional kami, merupakan hal yang paling signifikan dalam audit kami atas laporan keuangan konsolidasian periode kini. Hal audit utama tersebut disampaikan dalam konteks audit kami atas laporan keuangan konsolidasian secara keseluruhan, dan dalam merumuskan opini kami atas laporan keuangan konsolidasian terkait, dan kami tidak menyatakan suatu opini terpisah atas hal audit utama tersebut. Untuk hal audit utama di bawah ini, penjelasan kami tentang bagaimana audit kami menangani hal tersebut disampaikan dalam konteks tersebut.

Kami telah memenuhi tanggung jawab yang dijelaskan dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami, termasuk sehubungan dengan hal-hal audit utama yang dikomunikasikan di bawah ini. Oleh karena itu, audit kami mencakup pelaksanaan prosedur yang didesain untuk merespons penilaian kami atas risiko kesalahan penyajian material dalam laporan keuangan konsolidasian terlampir. Hasil prosedur audit kami, termasuk prosedur yang dilakukan untuk merespons hal audit utama di bawah ini, menyediakan basis bagi opini kami atas laporan keuangan konsolidasian terlampir.

Independent Auditor's Report (continued)

Report No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (continued)

Basis for opinion

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants ("IICPA"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report. We are independent of the Group in accordance with the ethical requirements relevant to our audit of the consolidated financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with such requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. Such key audit matters were addressed in the context of our audit of the consolidated financial statements taken as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on such key audit matters. For the key audit matter below, our description of how our audit addressed such key audit matter is provided in such context

We have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report, including in relation to the key audit matter communicated below. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the accompanying consolidated financial statements. The results of our audit procedures, including the procedures performed to address the key audit matter below, provide the basis for our audit opinion on the accompanying consolidated financial statements.

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Laporan Auditor Independen (lanjutan)

Independent Auditor's Report (continued)

Laporan No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (lanjutan)

Report No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (continued)

Hal Audit Utama (lanjutan)

Key Audit Matter (continued)

Pengakuan pendapatan

Revenue recognition

Penjelasan atas hal audit utama:

Description of the key audit matter:

Pendapatan Grup untuk tahun yang berakhir pada tanggal 31 Desember 2025 sebesar Rp14,9 triliun, terutama merupakan penjualan produk farmasi. Hal ini merupakan ukuran penting yang digunakan untuk mengevaluasi kinerja Grup dan merupakan pendorong utama profitabilitas. Pendapatan diakui pada saat pengendalian atas barang dialihkan kepada pelanggan pada jumlah yang mencerminkan imbalan yang diharapkan Grup dapat diperoleh sebagai pertukaran atas barang tersebut.

The Group's revenue for the year ended December 31, 2025 amounted to Rp14.9 trillion, is primarily arising from sales of pharmaceutical products. It is an important measure used to evaluate the Group's performance and is the main driver of profitability. Revenue is recognized when control of the goods is transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods.

Pendapatan mungkin diakui dan diukur secara tidak tepat untuk meningkatkan hasil usaha dan mencapai pertumbuhan pendapatan sejalan dengan tujuan Grup. Karena signifikasi keuangan dan tingginya volume transaksi, kesalahan penyajian atas pendapatan dapat memiliki dampak substansial pada laporan keuangan konsolidasan secara keseluruhan dan keputusan yang dibuat oleh para pemangku kepentingan. Oleh karena itu, pengakuan pendapatan merupakan hal audit utama bagi kami. Catatan 2l, 20, dan 28 atas laporan keuangan konsolidasian terlampir memberikan pengungkapan yang relevan terkait pendapatan Grup.

Revenue may be inappropriately recognized and measured in order to improve business results and achieve revenue growth in line with the objectives of the Group. Due to the financial significance, and high volume of transactions, misstatements in revenue can have a substantial impact on the overall consolidated financial statements and the decisions made by stakeholders. Accordingly, revenue recognition is a key audit matter to us. Notes 2l, 20, and 28 to the accompanying consolidated financial statements provide the relevant disclosures of the Group's revenue.

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Laporan Auditor Independen (lanjutan)

Laporan No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (lanjutan)

Hal Audit Utama (lanjutan)

Tanggapan audit:

Kami mengevaluasi dan menguji rancangan dan efektivitas pengendalian utama atas proses pendapatan. Atas dasar sampel, kami melakukan pengujian rinci atas pengakuan pendapatan dengan melakukan verifikasi ke dokumen pendukungnya untuk memastikan keterjadian atas pendapatan serta telah diakui dan diukur sesuai dengan standar akuntansi yang berlaku. Kami juga melakukan pengujian rinci atas transaksi pendapatan menjelang dan tepat setelah tanggal 31 Desember 2025 untuk memastikan bahwa pendapatan diakui pada periode yang tepat.

Kami juga melakukan pengujian rinci dengan mengidentifikasi akun-akun buku besar yang digunakan untuk mencatat entri jurnal antara pendapatan, piutang usaha, serta kas dan bank, serta menggunakan korelasi (pencatatan entri jurnal) di antara akun-akun tersebut untuk melakukan kembali (reperform) pencatatan entri jurnal. Kami melengkapi prosedur ini dengan pengujian informasi yang dihasilkan oleh Grup atas entri jurnal kas untuk memastikan bahwa kas tersebut adalah kas sebenarnya yang berasal dari pelanggan. Kami juga mengevaluasi kesesuaian dan kecukupan penyajian dan pengungkapan terkait pendapatan dalam catatan atas laporan keuangan konsolidasian terlampir sesuai dengan standar akuntansi yang relevan.

Independent Auditor's Report (continued)

Report No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (continued)

Key Audit Matter (continued)

Audit response:

We evaluated and assessed the design and operating effectiveness of the key controls over the revenue process. On a sample basis, we performed test of details of the revenue transactions by verifying the supporting documents to ensure the occurrence of the revenue and whether it has been recognized and measured in accordance with the applicable accounting standards. We performed test of detail on transactions approaching and immediately after December 31, 2025 to ensure that revenues were recognized in the proper period.

Kami juga melakukan pengujian rinci dengan mengidentifikasi akun-akun buku besar yang digunakan untuk mencatat entri jurnal antara pendapatan, piutang usaha, serta kas dan bank, serta menggunakan korelasi (pencatatan entri jurnal) di antara akun-akun tersebut untuk melakukan kembali (reperform) pencatatan entri jurnal. Kami melengkapi prosedur ini dengan pengujian informasi yang dihasilkan oleh Grup atas entri jurnal kas untuk memastikan bahwa kas tersebut adalah kas sebenarnya yang berasal dari pelanggan. Kami juga mengevaluasi kesesuaian dan kecukupan penyajian dan pengungkapan terkait pendapatan dalam catatan atas laporan keuangan konsolidasian terlampir sesuai dengan standar akuntansi yang relevan.

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Laporan Auditor Independen (lanjutan)

Laporan No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (lanjutan)

Informasi lain

Manajemen bertanggung jawab atas informasi lain. Informasi lain terdiri dari informasi yang tercantum dalam Laporan Tahunan 2025 ("Laporan Tahunan") selain laporan keuangan konsolidasian terlampir dan laporan auditor independent kami. Laporan Tahunan diharapkan akan tersedia bagi kami setelah tanggal laporan auditor independen ini.

Opini kami atas laporan keuangan konsolidasian terlampir tidak mencakup Laporan Tahunan, dan oleh karena itu, kami tidak menyatakan bentuk keyakinan apapun atas Laporan Tahunan tersebut.

Sehubungan dengan audit kami atas laporan keuangan konsolidasian terlampir, tanggung jawab kami adalah untuk membaca Laporan Tahunan ketika tersedia dan, dalam melaksanaannya, mempertimbangkan apakah Laporan Tahunan mengandung ketidakkonsistensian material dengan laporan keuangan konsolidasian terlampir atau pemahaman yang kami peroleh selama audit, atau mengandung kesalahan penyajian material.

Ketika kami membaca Laporan Tahunan, jika kami menyimpulkan bahwa terdapat suatu kesalahan penyajian material di dalamnya, kami diharuskan untuk mengomunikasikan hal tersebut kepada pihak yang bertanggung jawab atas tata kelola dan melakukan tindakan yang tepat berdasarkan peraturan perundang-undangan yang berlaku.

Independent Auditor's Report (continued)

Report No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (continued)

Other information

Management is responsible for the other information. Other information comprises the information included in the 2025 Annual Report ("The Annual Report") other than the accompanying consolidated financial statements and our independent auditor's report thereon. The Annual Report is expected to be made available to us after the date of this independent auditor's report.

Our opinion on the accompanying consolidated financial statements does not cover the Annual Report, and accordingly, we do not express any form of assurance on the Annual Report.

In connection with our audit of the accompanying consolidated financial statements, our responsibility is to read the Annual Report when it becomes available and, in doing so, consider whether the Annual Report is materially inconsistent with the accompanying consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate actions based on the applicable laws and regulations.

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The original report included herein is in the Indonesian language.

Laporan Auditor Independen (lanjutan)

Independent Auditor's Report (continued)

Laporan No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (lanjutan)

Report No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (continued)

Tanggung jawab manajemen dan pihak yang bertanggung jawab atas tata kelola terhadap laporan keuangan konsolidasian

Responsibilities of management and those charged with governance for the consolidated financial statements

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan konsolidasian yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Dalam penyusunan laporan keuangan konsolidasian, manajemen bertanggung jawab untuk menilai kemampuan Grup dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali manajemen memiliki intensi untuk melikuidasi Grup atau menghentikan operasi atau tidak memiliki alternatif yang realistis selain melaksanakannya.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting, unless management either intends to liquidate the Group or to cease its operations or has no realistic alternative but to do so.

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Grup.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

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Laporan Auditor Independen (lanjutan)

Laporan No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian

Tujuan kami adalah untuk memeroleh keyakinan memadai tentang apakah laporan keuangan konsolidasian secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor independen yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit yang ditetapkan oleh IAPI akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan konsolidasian, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memeroleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya suatu kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian atas pengendalian internal.

Independent Auditor's Report (continued)

Report No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (continued)

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements taken as a whole are free from material misstatement, whether due to fraud or error, and to issue an independent auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing established by the IICPA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- *Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to such risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.*

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Laporan Auditor Independen (lanjutan)

Laporan No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (lanjutan)

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga: (lanjutan)

- Memeroleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan pengendalian internal Grup.

- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.

- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Grup untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor independen kami ke pengungkapan terkait dalam laporan keuangan konsolidasian atau, jika pengungkapan tersebut tidak memadai, memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor independen kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Grup tidak dapat mempertahankan kelangsungan usaha.

Independent Auditor's Report (continued)

Report No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (continued)

Auditor's responsibilities for the audit of the consolidated financial statements (continued)

As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: (continued)

- *Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.*

- *Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.*

- *Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our independent auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our independent auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.*

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Laporan Auditor Independen (lanjutan)

Laporan No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (lanjutan)

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga: (lanjutan)

- Mengevaluasi penyajian, struktur, dan isi laporan keuangan konsolidasian secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan konsolidasian mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.

- Memeroleh bukti audit yang cukup dan tepat terkait informasi keuangan entitas atau aktivitas bisnis dalam Grup untuk menyatakan opini atas laporan keuangan konsolidasian. Kami bertanggung jawab atas arahan, supervisi, dan pelaksanaan audit grup. Kami tetap bertanggung jawab sepenuhnya atas opini audit kami.

Kami mengomunikasikan kepada pihak yang bertanggung jawab atas tata kelola mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

Independent Auditor's Report (continued)

Report No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (continued)

Auditor's responsibilities for the audit of the consolidated financial statements (continued)

As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: (continued)

- *Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.*

- *Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.*

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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The original report included herein is in the Indonesian language.

Laporan Auditor Independen (lanjutan)

Laporan No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (lanjutan)

Kami juga memberikan suatu pernyataan kepada pihak yang bertanggung jawab atas tata kelola bahwa kami telah mematuhi ketentuan etika yang relevan mengenai independensi, dan mengomunikasikan kepada pihak tersebut seluruh hubungan, serta hal-hal lain yang dianggap secara wajar berpengaruh terhadap independensi kami, dan, jika relevan, pengamanan terkait.

Dari hal-hal yang dikomunikasikan kepada pihak yang bertanggung jawab atas tata kelola, kami menentukan hal-hal tersebut yang paling signifikan dalam audit atas laporan keuangan konsolidasian periode kini dan oleh karenanya menjadi hal audit utama. Kami menguraikan hal audit utama tersebut dalam laporan auditor independen kami kecuali peraturan perundang-undangan melarang pengungkapan publik tentang hal-hal audit utama tersebut atau ketika, dalam kondisi yang sangat jarang terjadi, kami menentukan bahwa suatu hal audit utama tidak boleh dikomunikasikan dalam laporan auditor independen kami karena konsekuensi yang merugikan dari mengomunikasikan hal tersebut akan diekspektasikan secara wajar melebihi manfaat kepentingan publik atas komunikasi tersebut.

Independent Auditor's Report (continued)

Report No. 00310/2.1505/AU.1/05/1749-1/1/III/2026 (continued)

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe such key audit matters in our independent auditor's report unless laws or regulations preclude public disclosure about such key audit matters or when, in extremely rare circumstances, we determine that a key audit matter should not be communicated in our independent auditor's report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

KAP Purwanto Susanti dan Surja

Ronny Stewart, CPA
Registrasi Akuntan Publik No. AP.1749/*Public Accountant Registration No. AP.1749*

27 Maret 2026/*March 27, 2026*

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PT MEDELA POTENTIA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2025
(DISAJIKAN DALAM JUTAAN RUPIAH, KECUALI DINYATAKAN LAIN)

PT MEDELA POTENTIA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2025
(EXPRESSED IN MILLIONS OF RUPIAH, UNLESS OTHERWISE STATED)

	31 Desember 2025/ *December 31, 2025*	Catatan/ *Notes*	31 Desember 2024/ *December 31, 2024*	
ASET				***ASSETS***
Aset Lancar				***Current Assets***
Kas dan setara kas	694.163	4	335.053	*Cash and cash equivalents*
Deposito berjangka	33.856	4	17.286	*Time deposits*
Piutang				*Accounts Receivable*
Usaha		3,5		*Trade*
Pihak ketiga	2.233.575		2.333.172	*Third parties*
Pihak berelasi	3.836	28a	368	*Related parties*
Lain-lain		5		*Others*
Pihak ketiga	82.300		113.896	*Third parties*
Pihak berelasi	4.655	28a	2.151	*Related parties*
Investasi jangka pendek	272.500	6	27.596	*Short-term investments*
Persediaan	1.966.563	7	1.904.528	*Inventories*
Uang muka	8.404		8.801	*Advances*
Pajak dibayar dimuka	653.431	15a	495.919	*Prepaid tax*
Biaya dibayar dimuka	7.421	8	5.941	*Prepaid expenses*
Biaya ditangguhkan	-	8	28.226	*Deferred charges*
Total Aset Lancar	**5.960.704**		**5.272.937**	***Total Current Assets***
Aset Tidak Lancar				***Non-Current Assets***
Aset pajak tangguhan	21.503	3,15h	21.106	*Deferred tax assets*
Aset tetap	479.506	9	303.531	*Fixed assets*
Aset hak guna	104.867	10	112.886	*Right of use assets*
Aset tak berwujud	9.351	11	11.835	*Intangible assets*
Aset tidak lancar lainnya	7.343	8	6.350	*Other non-current assets*
Total Aset Tidak Lancar	**622.570**		**455.708**	***Total Non-Current Assets***
Total Aset	**6.583.274**		**5.728.645**	***Total Assets***

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

PT MEDELA POTENTIA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2025
(DISAJIKAN DALAM JUTAAN RUPIAH, KECUALI DINYATAKAN LAIN)

PT MEDELA POTENTIA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2025
(EXPRESSED IN MILLIONS OF RUPIAH, UNLESS OTHERWISE STATED)

	31 Desember 2025/ *December 31, 2025*	Catatan/ *Notes*	31 Desember 2024/ *December 31, 2024*	
LIABILITAS DAN EKUITAS				***LIABILITIES AND EQUITY***
Liabilitas				***Liabilities***
Liabilitas Jangka Pendek				***Current Liabilities***
Utang bank jangka pendek	-	12	100.000	*Short-term bank loan*
Utang bank jangka panjang jatuh tempo dalam satu tahun	-	12	7.000	*Current maturities of long-term bank loan*
Utang				*Accounts payable*
Usaha		13		*Trade*
Pihak ketiga	1.413.698		1.563.741	*Third parties*
Pihak berelasi	1.651.740	28b	1.414.861	*Related parties*
Lain-lain		13		*Others*
Pihak ketiga	69.374		70.309	*Third parties*
Pihak berelasi	455	28b	136	*Related parties*
Liabilitas kontrak	3.039		2.368	*Contract liabilities*
Beban akrual	146.403	14	146.020	*Accrued expenses*
Liabilitas imbalan kerja jangka pendek	8.460	16	11.348	*Short-term employee benefit liabilities*
Utang pajak	55.224	3,15b	42.111	*Taxes payable*
Bagian jangka pendek liabilitas sewa	32.693	10	41.498	*Current maturities of lease liabilities*
Total Liabilitas Jangka Pendek	**3.381.086**		**3.399.392**	***Total Current Liabilities***
Liabilitas Jangka Panjang				***Non-Current Liabilities***
Utang bank jangka panjang setelah dikurangi bagian jatuh tempo dalam satu tahun	-	12	15.125	*Long-term bank loan - net of current portion*
Liabilitas imbalan kerja jangka panjang	46.401	3,16	38.544	*Long-term employee benefit liabilities*
Liabilitas sewa setelah dikurangi bagian jangka pendek	48.035	10	67.744	*Lease liabilities - net of current maturities*
Total Liabilitas Jangka Panjang	**94.436**		**121.413**	***Total Non-Current Liabilities***
Total Liabilitas	**3.475.522**		**3.520.805**	***Total Liabilities***

**PT MEDELA POTENTIA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
TANGGAL 31 DESEMBER 2025
(DISAJIKAN DALAM JUTAAN RUPIAH, KECUALI DINYATAKAN LAIN)**

***PT MEDELA POTENTIA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
AS OF DECEMBER 31, 2025
(EXPRESSED IN MILLIONS OF RUPIAH, UNLESS OTHERWISE STATED)***

	31 Desember 2025/ *December 31, 2025*	Catatan/ *Notes*	31 Desember 2024/ *December 31, 2024*	
Ekuitas				***Equity***
Ekuitas yang dapat diatribusikan kepada Pemilik Entitas Induk				***Equity attributable to the Owners of the Parent Entity***
Modal saham - nilai nominal Rp20 per saham pada tanggal 31 Desember 2025 dan 2024				*Share capital - Rp20 par value per share as of December 31, 2025 and 2024*
Modal dasar - 36.000.000.000 saham pada tanggal 31 Desember 2025 dan 2024				*Authorized - 36,000,000,000 shares as of December 31, 2025 and 2024*
Modal ditempatkan dan disetor penuh - 14.012.825.000 saham pada tanggal 31 Desember 2025 dan 10.500.000.000 saham pada tanggal 31 Desember 2024	280.257	17	210.000	*Issued and fully paid - 14,012,825,000 shares as of December 31, 2025 and 10,500,000,000 shares as of December 31, 2024*
Tambahan modal disetor	583.507	19	15.515	*Additional paid-in capital*
Komponen ekuitas lainnya	68	19	68	*Other component of equity*
Selisih kurs atas penjabaran laporan keuangan	4.943		3.195	*Foreign exchange differences on financial statements translation*
Saldo laba				*Retained earnings*
Telah ditentukan penggunaannya	56.051	17	36.000	*Appropriated*
Belum ditentukan penggunaannya	2.136.407		1.901.517	*Unappropriated*
Penghasilan komprehensif lainnya	(25.480)	6	(25.764)	*Other comprehensive income*
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk	**3.035.753**		**2.140.531**	***Equity attributable to the owners of the parent entity***
Kepentingan non-pengendali	71.999	18	67.309	*Non-controlling interest*
Total Ekuitas	**3.107.752**		**2.207.840**	***Total Equity***
Total Liabilitas dan Ekuitas	**6.583.274**		**5.728.645**	***Total Liabilities and Equity***

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

PT MEDELA POTENTIA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL 31 DESEMBER 2025
(DISAJIKAN DALAM JUTAAN RUPIAH, KECUALI DINYATAKAN LAIN)

PT MEDELA POTENTIA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2025
(EXPRESSED IN MILLIONS OF RUPIAH, UNLESS OTHERWISE STATED)

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*			
	2025	**Catatan/ *Notes***	**2024**	
Penjualan - neto	14.893.442	20	14.567.515	*Net sales*
Beban pokok penjualan	(13.453.980)	21	(13.194.632)	*Cost of goods sold*
Laba bruto	**1.439.462**		**1.372.883**	***Gross profit***
Beban penjualan	(793.434)	22	(789.919)	*Selling expenses*
Beban umum dan administrasi	(230.810)	23	(207.301)	*General and administrative expenses*
Beban operasi lain	(1.853)	25	(2.089)	*Other operating expenses*
Penghasilan operasi lain	83.901	24	92.755	*Other operating income*
Laba usaha	**497.266**		**466.329**	***Operating profit***
Pendapatan bunga	28.489	26	7.769	*Interest income*
Biaya keuangan	(12.490)	27	(16.955)	*Finance costs*
Laba sebelum pajak penghasilan	**513.265**		**457.143**	***Profit before income tax***
Beban pajak penghasilan	(115.134)	15c	(113.874)	*Income tax expense*
Laba tahun berjalan	**398.131**		**343.269**	***Profit for the year***
Penghasilan komprehensif lain				***Other comprehensive income***
Pos yang direklasifikasi ke laba rugi				***Item to be reclassified to profit or loss***
Laba selisih kurs atas penjabaran laporan keuangan	2.331		2.297	*Gain on foreign exchange differences on financial statements translation*
Keuntungan (kerugian) belum direalisasi dari investasi atas aset keuangan	1.507	6	(412)	*Unrealized gain (loss) on investment in financial assets*
Pos yang tidak direklasifikasi ke laba rugi				***Item that will not be reclassified to profit or loss***
Pengukuran kembali liabilitas imbalan kerja - neto pajak	(1.198)		(2.055)	*Remeasurement of post employment benefit - net of tax*
Total penghasilan komprehensif tahun berjalan	**400.771**		**343.099**	***Total comprehensive income for the year***
Total laba tahun berjalan yang diatribusikan kepada:				*Total profit for the year attributable to:*
Pemilik entitas induk	392.267		345.034	*Owners of the parent entity*
Kepentingan non pengendali	5.864	18	(1.765)	*Non-controlling interest*
Total	**398.131**		**343.269**	***Total***
Total laba komprehensif tahun berjalan yang diatribusikan kepada:				*Total comprehensive income for the year attributable to:*
Pemilik entitas induk	394.299		344.304	*Owners of the parent entity*
Kepentingan non pengendali	6.472	18	(1.205)	*Non-controlling interest*
Total	**400.771**		**343.099**	***Total***
Laba per saham dasar yang dapat diatribusikan kepada pemilik entitas induk (Rupiah penuh)	30,17	29	34,89	*Basic earnings per share attributable to the owners of the parent entity (full Rupiah)*

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

PT MEDELA POTENTIA Tbk. DAN ENTITAS ANAKNYA
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL 31 DESEMBER 2025
(DISAJIKAN DALAM JUTAAN RUPIAH, KECUALI DINYATAKAN LAIN)

PT MEDELA POTENTIA Tbk. AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2025
(EXPRESSED IN MILLIONS OF RUPIAH, UNLESS OTHERWISE STATED)

		Ekuitas yang dapat Diatribusikan kepada Pemilik Entitas Induk/ *Equity Attributable to Owners of the Parent Entity*											
						Saldo Laba/ *Retained Earnings*		Penghasilan komprehensif lain/ *Other comprehensive income*					
	Catatan/ *Notes*	Modal saham ditempatkan dan disetor penuh/ *Issued and fully paid capital*	Tambahan modal disetor/ *Additional paid-in capital*	Komponen ekuitas lainnya/ *Other component of equity*	Selisih kurs atas penjabaran laporan keuangan/ *Foreign exchange differences on financial statements translation*	Telah Ditentukan Penggunaannya/ *Appropriated*	Belum Ditentukan Penggunaannya/ *Unappropriated*	Kerugian aktuarial atas liabilitas imbalan kerja jangka panjang, neto/ *Actuarial losses on long-term employee benefits liability, net*	Keuntungan (kerugian) belum direalisasi dari investasi atas aset keuangan, neto/ *Unrealized gain(loss) on investment in financial assets,net*	Subtotal/ *Subtotal*	Kepentingan Non pengendali/ *Non-controlling interest*	Total Ekuitas/ *Total Equity*	
Saldo 31 Desember 2023		**180.000**	**15.515**	**68**	**1.471**	**36.000**	**1.671.483**	**(23.325)**	**15**	**1.881.227**	**60.242**	**1.941.469**	***Balance as of December 31, 2023***
Setoran modal	17	30.000	-	-	-	-	-	-	-	30.000	-	30.000	*Capital paid-up*
Tambahan modal disetor oleh pihak non-pengendali entitas anak	18	-	-	-	-	-	-	-	-	-	9.800	9.800	*Additional paid in capital by non-controlling interest of subsidiaries*
Laba (rugi) tahun berjalan		-	-	-	-	-	345.034	-	-	345.034	(1.765)	343.269	*Profit for the year*
Penghasilan (rugi) komprehensif lain		-	-	-	1.724	-	-	(2.042)	(412)	(730)	560	(170)	*Other comprehensive income (loss)*
Dividen tunai oleh entitas anak kepada kepentingan non pengendali	18	-	-	-	-	-	-	-	-	-	(1.528)	(1.528)	*Cash dividend by subsidiaries to non-controlling interest*
Dividen tunai kepada para pemegang saham	17	-	-	-	-	-	(115.000)	-	-	(115.000)	-	(115.000)	*Cash dividend to shareholders*
Saldo 31 Desember 2024		**210.000**	**15.515**	**68**	**3.195**	**36.000**	**1.901.517**	**(25.367)**	**(397)**	**2.140.531**	**67.309**	**2.207.840**	***Balance as of December 31, 2024***
Pembentukan dana cadangan	17	-	-	-	-	20.051	(20.051)	-	-	-	-	-	*General reserved*
Setoran modal	17,19	70.257	567.992	-	-	-	-	-	-	638.249	-	638.249	*Capital paid-up*
Tambahan modal disetor oleh pihak non-pengendali entitas anak	18	-	-	-	-	-	-	-	-	-	59	59	*Additional paid in capital by non-controlling interest of subsidiaries*
Laba tahun berjalan		-	-	-	-	-	392.267	-	-	392.267	5.864	398.131	*Profit for the year*
Penghasilan komprehensif lain		-	-	-	1.748	-	-	(1.222)	1.506	2.032	608	2.640	*Other comprehensive income*
Dividen tunai oleh entitas anak kepada kepentingan non pengendali	18	-	-	-	-	-	-	-	-	-	(1.841)	(1.841)	*Cash dividend by subsidiaries to non-controlling interest*
Dividen tunai kepada para pemegang saham	17	-	-	-	-	-	(137.326)	-	-	(137.326)	-	(137.326)	*Cash dividend to shareholders*
Saldo 31 Desember 2025		**280.257**	**583.507**	**68**	**4.943**	**56.051**	**2.136.407**	**(26.589)**	**1.109**	**3.035.753**	**71.999**	**3.107.752**	***Balance as of December 31, 2025***

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

PT MEDELA POTENTIA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL 31 DESEMBER 2025
(DISAJIKAN DALAM JUTAAN RUPIAH, KECUALI DINYATAKAN LAIN)

PT MEDELA POTENTIA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2025
(EXPRESSED IN MILLIONS OF RUPIAH, UNLESS OTHERWISE STATED)

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*			
	2025	**Catatan/ *Notes***	**2024**	
Arus Kas dari Aktivitas Operasi				***Cash Flows From Operating Activities***
Penerimaan kas dari pelanggan	14.991.918		14.231.962	*Cash receipt from customers*
Pembayaran kas kepada pemasok	(13.612.453)		(13.175.953)	*Cash paid to suppliers*
Pembayaran kas kepada karyawan	(521.039)		(493.039)	*Cash payment to employee*
Pembayaran kas untuk beban operasional	(409.316)		(397.170)	*Cash payment for operating expenses*
Kas yang Diperoleh dari aktivitas operasi	**449.110**		**165.800**	***Cash Provided by operating actiivities***
Penerimaan dari (pembayaran untuk):				*Cash receipt from (payment for):*
Pendapatan bunga	27.749		7.769	*Interest income*
Biaya keuangan	(4.444)		(6.829)	*Finance costs*
Pajak penghasilan badan	(101.694)		(95.299)	*Corporate income tax*
Penerimaan restitusi pajak	120.819		100.976	*Proceed from taxes restitution*
Kegiatan operasi lainnya	30.015		25.524	*Other operating activities*
Kas Neto yang Diperoleh dari Aktivitas Operasi	**521.555**		**197.941**	***Net Cash Provided by Operating Activities***
Arus Kas dari Aktivitas Investasi				***Cash Flows from Investing Activities***
Hasil penjualan aset tetap	451	9	400	*Proceeds from sales of fixed assets*
Penempatan deposito berjangka, neto	(16.570)		(3.964)	*Placement of time deposits, net*
Perolehan aset tetap	(215.547)	9,35	(45.436)	*Acquisitions of fixed assets*
Penerimaan dari penebusan investasi jangka pendek yang telah jatuh tempo	6.974		4.000	*Proceeds from redemption of short-term investments*
Penerimaan dari penebusan investasi jangka panjang yang telah jatuh tempo	-		4.015	*Proceeds from redemption of long-term investments*
Perolehan aset hak guna	-	10,35	(872)	*Acquisitions of right of use assets*
Perolehan aset tak berwujud	(316)	11,35	(4.570)	*Acquisitions of intangible assets*
Uang muka pembelian aset tetap	(2.867)		(1.931)	*Advances for purchase of fixed assets*
Uang muka pembelian aset takberwujud	(499)		(265)	*Advances for purchase of intangible assets*
Perolehan investasi jangka pendek	(250.371)		(27.993)	*Acquisitions of short-term investments*
Kas Neto yang Digunakan untuk Aktivitas Investasi	**(478.745)**		**(76.616)**	***Net Cash Used in Investing Activities***

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

PT MEDELA POTENTIA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL 31 DESEMBER 2025
(DISAJIKAN DALAM JUTAAN RUPIAH, KECUALI DINYATAKAN LAIN)

PT MEDELA POTENTIA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2025
(EXPRESSED IN MILLIONS OF RUPIAH, UNLESS OTHERWISE STATED)

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*			
	2025	**Catatan/ *Notes***	**2024**	
Arus Kas dari Aktivitas Pendanaan				***Cash Flows From Financing Activities***
Penerimaan dari:				*Cash receipts from:*
Utang bank jangka pendek	4.151.760	12	3.942.962	*Short-term bank loans*
Pembayaran untuk:				*Cash paid for:*
Utang bank jangka pendek	(4.251.760)	12	(3.848.800)	*Short-term bank loans*
Utang bank jangka panjang	(22.125)	12	-	*Long-term bank loans*
Liabilitas sewa	(66.503)	10	(57.840)	*Lease liabilities*
Biaya emisi saham	(18.210)		-	*Stock issuance costs*
Dividen tunai kepada:				*Cash dividends to:*
Pemegang saham Perusahaan	(137.326)	17	(115.000)	*The shareholders of the Company*
Pemegang saham non-pengendali entitas anak	(1.841)	18	(1.528)	*Non-controlling shareholders of subsidiaries*
Penerimaan setoran modal:				*Cash received from capital paid-up:*
Penerbitan saham baru melalui Penawaran Umum Perdana Saham	658.000		-	*Issuance of shares through Initial Public Offering of Shares*
Pemegang saham Perusahaan	-	17	30.000	*The shareholders of the Company*
Pemegang saham non-pengendali entitas anak	59	18	9.800	*Non-controlling shareholders of subsidiaries*
Kas Neto yang Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan	**312.054**		**(40.406)**	***Net Cash Provided by (Used in) Financing Activities***
Kenaikan Neto Kas dan Setara Kas	354.864		80.919	***Net Increase in Cash and Cash Equivalents***
Dampak Neto Perubahan Nilai Tukar atas Kas dan Setara Kas	4.246		966	***Net Effect of Change in Exchange Rates on Cash and Cash Equivalents***
Kas dan Setara Kas Awal Tahun	335.053	4	253.168	***Cash and Cash Equivalents at Beginning of Year***
Kas dan Setara Kas Akhir Tahun	**694.163**	4	**335.053**	***Cash and Cash Equivalents at End of Year***
Transaksi non-kas diungkapkan dalam Catatan 35				***Non-cash transactions are presented in Note 35***

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

1. UMUM

a. Pendirian Perusahaan

PT Medela Potentia Tbk. ("Perusahaan") didirikan berdasarkan Akta Pendirian No. 4 tertanggal 5 Agustus 2011, dibuat di hadapan Notaris Evy Ferdiana, S.H. Akta Pendirian tersebut telah memperoleh pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-41899.AH.01.01. Tahun 2011 tanggal 18 Agustus 2011. Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan dimana perubahan terakhir tercantum dalam Akta Pernyataan Keputusan Para Pemegang Saham No. 38 tanggal 22 November 2024, dibuat di hadapan Notaris Emmyra Fauzia Kariana, S.H., M.Kn, dimana Perusahaan menyetujui untuk mengubah dan menyusun kembali seluruh anggaran dasar Perusahaan sehubungan dengan perubahan status Perusahaan dari suatu perseroan tertutup menjadi perseroan terbuka, dan telah mendapatkan persetujuan dari Menteri Hukum Republik Indonesia No. AHU- 0076195.AH.01.02. Tahun 2024 tanggal 25 November 2024.

Berdasarkan Anggaran Dasar, maksud dan tujuan Perusahaan adalah melakukan kegiatan usaha di bidang aktivitas perusahaan *holding*, aktivitas konsultasi manajemen lainnya dan kegiatan usaha lainnya.

Perusahaan merupakan perusahaan induk dari entitas-entitas anak yang bergerak di bidang distribusi dan pemasaran atas produk farmasi, produk kesehatan dan alat kesehatan, manufaktur alat kesehatan, serta penyelenggaraan portal web dan/atau platform digital dengan tujuan komersial melalui entitas anak.

Perusahaan memulai kegiatan operasi di tahun 2013.

Perusahaan berkedudukan hukum di Kota Administrasi Jakarta Selatan.

Pemegang saham pengendali Perusahaan adalah Dra. Hetty Soetikno.

1. GENERAL

a. The Company's Establishment

PT Medela Potentia Tbk. ("Company") was established based on Deed of Establishment No. 4 dated August 5, 2011, of Public Notary Evy Ferdiana, S.H. The Deed of Establishment was approved by the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-41899.AH.01.01 year 2011 dated August 18, 2011. The Company's Articles of Association have been amended several times, most recently by Deed of Statement of Shareholders' Resolutions No. 38 dated November 22, 2024, of Public Notary Emmyra Fauzia Kariana, S.H., M.Kn, where by the Company agreed to amend and rearrange the entire articles of association of the Company in connection with the change in status of the Company from a private company to a public company, and has received approval from the Minister of Law of the Republic of Indonesia No. AHU-0076195.AH.01.02.Year 2024 dated November 25, 2024.

Based on the Articles of Association, the purposes and objectives of the Company are to engage in business of holding companies, other management consultation activities and other business activities.

The Company is the parent entity of the subsidiary entities that is engaged in the distribution and marketing of pharmaceutical products, health products, and medical devices. It also manufactures medical devices and implements web portals and/or digital platforms for commercial purposes through its subsidiaries.

The Company started its operation activities in 2013.

The Company is legally domiciled in the South Jakarta Administrative City.

The ultimate shareholder of the Company is Dra. Hetty Soetikno.

1. UMUM (lanjutan)

b. Penawaran Umum Saham Perusahaan

Dalam rangka Penawaran Umum Perdana Saham ("IPO"), Perusahaan mendapatkan Surat Pemberitahuan Efektif Pernyataan Pendaftaran No. S-01955/BEI.PP3/02-2025 dari Bursa Efek Indonesia ("BEI") untuk melakukan IPO sebanyak 3.500.000.000 lembar saham dengan nilai nominal Rp20 (nilai penuh) per lembar saham dan harga penawaran sebesar Rp188 (nilai penuh) per lembar saham pada tanggal 20 Februari 2025. Seluruh saham yang ditawarkan ke masyarakat pada saat IPO berasal dari saham baru yang diterbitkan Perusahaan. Saham Perusahaan dicatatkan dan diperdagangkan di BEI pada tanggal 15 April 2025 ("Tanggal Pencatatan").

Berdasarkan Keputusan Sirkulasi di Luar Rapat Dewan Komisaris tanggal 22 April 2025, yang dinyatakan dalam bentuk akta notaris dibuat di hadapan Emmyra Fauzia Kariana, S.H., M.Kn., sebagaimana dimuat dalam Akta Pernyataan Keputusan Dewan Komisaris No. 28 tanggal 23 April 2025, Dewan Komisaris, dengan menggunakan wewenang dan kuasa yang diberikan oleh para pemegang saham menyetujui bahwa jumlah saham yang ditawarkan adalah sebanyak 3.500.000.000 saham baru yang dikeluarkan dari simpanan (portepel) Perusahaan atau yang mewakili sebesar 25% dari seluruh saham yang diterbitkan oleh Peusahaan setelah selesainya Penawaran Umum Perdana Saham, termasuk pengalokasian saham baru untuk program *Employee Stock Allocation* ("ESA") sebanyak 2.187.500 saham baru atau yang mewakili sebesar 0,063% dari jumlah Saham yang Ditawarkan dalam Penawaran Umum Perdana Saham, masing-masing dengan nilai nominal Rp20 (nilai penuh) setiap saham, dan program *Management Incentive Plan* ("MIP") dengan menerbitkan saham baru sebanyak 12.825.000 saham biasa atas nama, masing-masing nilai nominal Rp20 (nilai penuh) setiap saham.

Akta Pernyataan Keputusan Dewan Komisaris tersebut telah diterima dan dicatat di dalam Sistem Administrasi Badan Hukum Kementerian Hukum Republik Indonesia No. AHU-AH.01.03-0114490 tanggal 28 April 2025.

1. GENERAL (continued)

b. Public Offering of the Company's Shares

In relation to the Initial Public Offering ("IPO") of the shares, the Company obtained the Notification Letter of Statement of Effective Registration No. S-01955/BEI.PP3/02-2025 from the Indonesian Stock Exchange ("IDX") to conduct an IPO of 3,500,000,000 shares to the public with par value of Rp20 (full amount) per share at an offering price of Rp188 (full amount) per share on February 20, 2025. All of the shares offered to the public in the IPO were new shares issued by the Company. The Company's shares were listed and traded at the IDX on April 15, 2025 ("Listing Date").

Based on the Circular Decision of the Board of Commissioners dated April 22, 2025, as set forth in a notarial deed by Emmyra Fauzia Kariana, S.H., M.Kn., and recorded in the Deed of Statement of Resolution of the Board of Commissioners No. 28 dated April 23, 2025, the Board of Commissioners, acting under the authority and power granted by the shareholders, approves the number of shares to be offered shall be 3,500,000,000 new shares issued from the Company's deposits portfolio or representing 25% of total shares issued by the Company upon the completion of the Initial Public Offering, which are including the allocation of new shares for the Employee Stock Allocation ("ESA") program amounting to 2,187,500 new shares, representing 0.063% of the total Shares offered in the Initial Public Offering each with a nominal value of Rp20 (full amount) per share, and the Management Incentive Plan ("MIP") program in the amount of 12,825,000 registered common shares, each with a nominal value of Rp20 (full amount) per share.

The Deed of Statement of Decision of the Board of Commissioners has been received and recorded in the Legal Entity Administration System of the Ministry of Law of the Republic of Indonesia No. AHU-AH.01.03-0114490 dated April 28, 2025.

1. UMUM (lanjutan)

c. Manajemen Kunci dan Informasi Lainnya

Susunan Dewan Komisaris dan Direksi Perusahaan per 31 Desember 2025 dan 2024 sebagai berikut:

Dewan Komisaris		***Board of Commissioners***
Komisaris Utama	Stanley CH. Budihardja	*President Commissioner*
Komisaris Independen	Lukas Setia Atmaja MSC.	*Independent Commissioner*

Direksi		***Board of Directors***
Direktur Utama	Krestijanto Pandji	*President Director*
Direktur	Edbert Orotodan	*Director*
Direktur	Wimala Widjaja	*Director*

Susunan Komite Audit pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

Komite Audit		***Audit Commitee***
Ketua	Lukas Setia Atmaja MSC.	*Chairman*
Anggota	Nita Skolastika Ruslim	*Member*
Anggota	A.I.T Prasetyantoko	*Member*

Sekretaris Perusahaan pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

Sekretaris Perusahaan	Wimala Widjaja	***Corporate Secretary***

Pada tanggal 31 Desember 2025 dan 2024, Perusahaan dan entitas anak (selanjutnya secara bersama-sama disebut sebagai "Grup") memiliki karyawan tetap masing-masing sejumlah 2.224 orang dan 2.472 orang (tidak diaudit).

1. GENERAL (continued)

c. Key Management and Other Information

The composition of the Boards of Commissioners and Directors as of December 31, 2025 and 2024 are as follows:

The composition of the Audit Committee as of December 31, 2025 and 2024 are as follows:

The Company's Corporate Secretary as of December 31, 2025 and 2024 is as follows:

As of December 31, 2025 and 2024, the Company and its subsidiaries (collectively referred to hereafter as the "Group") have a total of 2,224 and 2,472 permanent employees, respectively (unaudited).

1. UMUM (lanjutan)

d. Struktur Grup

Pada tanggal 31 Desember 2025 dan 2024, Perusahaan mempunyai pengendalian, baik secara langsung maupun tidak langsung, kepada entitas anak berikut:

1. GENERAL (continued)

d. Group Structure

As of December 31, 2025 and 2024, the Company has control, either directly or indirectly, in the following subsidiaries:

Entitas anak/ *Subsidiaries*	Domisili/ *Domicile*	Jenis Usaha/ *Nature of Business*	Tahun Pendirian/ *Year of Incorporation*	Tahun Operasi Komersial/ *Start Commersial Operations*	Persentase (%) Kepemilikan/ *Percentage (%) of ownership*		Total Aset/ *Total Assets*	
					2025	2024	2025	2024
Pemilikan langsung/ *Direct ownership*								
PT Djembatan Dua ("DD")	Jakarta/ *Jakarta*	Perdagangan produk farmasi, alat kesehatan, produk perawatan kesehatan, jasa-jasa/ *Trading of pharmaceutical products, medical devices, consumer and healthcare products, services*	1962	1962	99,90	99,90	255.796	243.800
PT Anugrah Argon Medica ("AAM")	Tangerang/ *Tangerang*	Perdagangan produk farmasi/ *Trading pharmaceutical products*	1980	1980	99,99	99,99	5.638.659	5.214.847
Dynamic Argon Co. Ltd ("DAC")	Kamboja/ *Cambodia*	Perdagangan produk farmasi/ *Trading pharmaceutical products*	2018	2018	75,00	75,00	193.848	163.019
PT Deca Metric Medica ("DMM")	Bekasi/ *Bekasi*	Industri pengolahan produk alat kesehatan/ *Medical devices product processing industry*	2020	2023	99,90	99,90	86.619	80.593
PT Karsa Inti Tuju Askara ("KITA")	Tangerang/ *Tangerang*	Web portal dan digital platform/ *Web portal and digital*	2022	2022	51,00	51,00	37.458	37.161

1. UMUM (lanjutan)

e. Penerbitan Laporan Keuangan Konsolidasian

Manajemen Grup bertanggung jawab dalam penyusunan laporan keuangan konsolidasian yang telah diselesaikan dan diotorisasi untuk terbit oleh Direksi Perusahaan pada tanggal 27 Maret 2026. Direksi Perusahaan yang menandatangani Surat Pernyataan Direksi bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian tersebut.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL

a. Dasar Penyajian Laporan Keuangan Konsolidasian

Laporan keuangan konsolidasian telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia ("SAK"), yang mencakup Pernyataan Standar Akuntansi Keuangan ("PSAK") dan Interpretasi Standar Akuntansi Keuangan ("ISAK") yang dikeluarkan oleh Ikatan Akuntan Indonesia, serta Peraturan No. VIII.G.7 tentang Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik yang terdapat di dalam Peraturan-Peraturan dan Pedoman Penyajian dan Pengungkapan Laporan Keuangan yang diterbitkan oleh Otoritas Jasa Keuangan. Kebijakan ini telah diterapkan secara konsisten terhadap seluruh periode yang disajikan, kecuali jika dinyatakan lain.

Laporan keuangan konsolidasian telah disusun sesuai dengan PSAK 201: Penyajian Laporan Keuangan. Laporan keuangan konsolidasian, kecuali untuk laporan arus kas konsolidasian, disusun berdasarkan basis akrual, menggunakan dasar akuntansi biaya historis, kecuali untuk beberapa akun tertentu yang disajikan berdasarkan pengukuran lain sebagaimana diuraikan dalam kebijakan akuntansi masing-masing akun tersebut.

Laporan arus kas konsolidasian yang disajikan dengan menggunakan metode langsung, menyajikan penerimaan dan pengeluaran kas dan setara kas yang diklasifikasikan sebagai aktivitas operasi, investasi, dan pendanaan.

Grup memilih untuk menyajikan laporan laba rugi dan penghasilan komprehensif lain konsolidasian dalam satu laporan.

1. GENERAL (continued)

e. The issuance of Consolidated Financial Statements

The Group's management is responsible for the preparation of these consolidated financial statements which were completed and authorized for issuance by the Company's Board of Directors on March 27, 2026. The Company's Board of Directors who signed the Board of Directors' Statement are responsible for the fair preparation and presentation of such consolidated financial statements.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION

a. Basis of Preparation of the Consolidated Financial Statements

The consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards ("SAK"), which comprise the Statements of Financial Accounting Standards ("PSAK") and Interpretations to Financial Accounting Standards ("ISAK") issued by Institute of Indonesian Chartered Accountants, and Regulation No. VIII.G.7 regarding Financial Statements Presentation and Disclosures of Public Entity on the Regulations and Guidelines on Financial Statement Presentation and Disclosures issued by Financial Services Authority (Otoritas Jasa Keuangan). These policies have been consistently applied to all periods presented, unless otherwise stated.

The consolidated financial statements have been prepared in accordance with PSAK 201: Presentation of Financial Statements. The consolidated financial statements, except the consolidated statements of cash flows, have been prepared on the accrual basis, using the historical cost basis of accounting, except for certain accounts which are measured on the basis described in the related accounting policies for those accounts.

The consolidated statement of cash flows, which have been prepared using the direct method, presents receipts and disbursements of cash and cash equivalents classified into operating, investing, and financing activities.

The Group has elected to present the consolidated statements of profit or loss and other comprehensive income in one statement.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

a. Dasar Penyajian Laporan Keuangan Konsolidasian (lanjutan)

Tahun buku Grup adalah tanggal 1 Januari sampai dengan 31 Desember.

Mata uang pelaporan yang digunakan pada laporan keuangan konsolidasian adalah Rupiah, yang merupakan mata uang fungsional Perusahaan dan entitas anak, kecuali DAC yang memiliki mata uang fungsional dalam Dolar AS ("AS$").

b. Perubahan Kebijakan Akuntansi

Grup telah melakukan kajian atas sejumlah amendemen standar akuntansi yang berlaku efektif untuk periode tahunan yang dimulai pada atau setelah 1 Januari 2025 serta yang berpotensi relevan terhadap pelaporan keuangan. Berdasarkan kajian tersebut, tidak ada amendemen standar akuntansi yang memberikan dampak yang material terhadap laporan keuangan konsolidasian tahun berjalan.

c. Prinsip-prinsip Konsolidasian

Laporan keuangan konsolidasian meliputi laporan keuangan Grup. Kendali diperoleh bila Grup terekspos atau memiliki hak atas imbal hasil variabel dari keterlibatannya dengan *investee* dan memiliki kemampuan untuk mempengaruhi imbal hasil tersebut melalui kekuasaannya atas *investee*.

Dengan demikian, Grup mengendalikan *investee*, jika dan hanya jika, Grup memiliki seluruh hal berikut ini:

a) Kekuasaan atas *investee,* yaitu hak yang ada saat ini yang memberi Grup kemampuan kini untuk mengarahkan aktivitas relevan dari *investee*;
b) Eksposur atau hak atas imbal hasil variabel dari keterlibatan Grup dengan *investee*; dan
c) Kemampuan untuk menggunakan kekuasaannya atas *investee* yang mempengaruhi jumlah imbal hasil.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

a. Basis of Preparation of the Consolidated Financial Statements (continued)

The financial reporting period of the Group is January 1 to December 31.

The reporting currency used in the consolidated financial statements is the Indonesian Rupiah, which is the functional currency of the Company and subsidiaries, except DAC which functional currency is US Dollar ("US$").

b. Changes in Accounting Policies

The Group has conducted an assesment of several amendments to accounting standards that are effective for annual periods beginning on or after January 1, 2025, as well as those that may be relevant to its financial reporting. Based on this assessment, there are no amendments to accounting standards that have a material impact on the current year consolidated financial statements.

c. Principles of Consolidation

The consolidated financial statements comprise the financial statements of the Group. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

Thus, the Group controls an investee, if and only if, the Group has all of the following:

a) Power over the investee, that is existing rights that give the Group current ability to direct the relevant activities of the investee;
b) Exposure, or rights, to variable returns from its involvement with the investee; and
c) The ability to use its power over the investee to affect its returns.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

c. Prinsip-prinsip Konsolidasian (lanjutan)

Ketika Grup tidak memiliki hak suara atau hak serupa secara mayoritas atas suatu *investee*, Grup mempertimbangkan semua fakta dan keadaan yang relevan dalam mengevaluasi apakah mereka memiliki kekuasaan atas *investee*, termasuk:

a) Pengaturan kontraktual dengan pemilik hak suara lainnya dari *investee*,
b) Hak yang timbul atas pengaturan kontraktual lain, dan
c) Hak suara dan hak suara potensial yang dimiliki Grup.

Grup menilai kembali apakah mereka mengendalikan *investee* bila fakta dan keadaan mengindikasikan adanya perubahan terhadap satu atau lebih dari ketiga elemen dari pengendalian. Konsolidasi atas entitas-entitas anak dimulai sejak Grup memperoleh pengendalian atas entitas anak dan berhenti pada saat Grup kehilangan pengendalian atas entitas anak. Aset, liabilitas, penghasilan dan beban dari entitas anak yang diakuisisi pada tahun tertentu disertakan dalam laporan keuangan konsolidasian sejak tanggal Grup memperoleh kendali sampai tanggal Grup tidak lagi mengendalikan entitas anak tersebut.

Seluruh laporan laba rugi dan penghasilan komprehensif lain konsolidasian diatribusikan pada pemilik entitas induk dan pada Kepentingan Non Pengendali ("KNP") bahkan jika hal ini mengakibatkan KNP mempunyai saldo defisit. Bila dipandang perlu, penyesuaian dilakukan terhadap laporan keuangan entitas anak untuk diselaraskan dengan kebijakan akuntansi Grup.

Seluruh aset dan liabilitas, ekuitas, penghasilan, beban dan arus kas atas transaksi antar anggota Grup dieliminasi sepenuhnya pada saat konsolidasi.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

c. Principles of Consolidation (continued)

When the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

a) The contractual arrangement with the other vote holders of the investee,
b) Rights arising from other contractual arrangements, and
c) The Group's voting rights and potential voting rights.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of subsidiaries begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired during a certain year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Total consolidated statement of profit or loss and other comprehensive income is attributed to the owners of the parent and to the Non-Controlling Interest ("NCI") even if that results in a deficit balance of NCI. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

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

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

c. Prinsip-prinsip Konsolidasian (lanjutan)

Perubahan dalam bagian kepemilikan entitas induk pada entitas anak yang tidak mengakibatkan hilangnya pengendalian, dicatat sebagai transaksi ekuitas. Bila kehilangan pengendalian atas suatu entitas anak, maka Grup menghentikan pengakuan atas aset (termasuk *goodwill*), liabilitas, KNP dan komponen lain dari ekuitas terkait, dan selisihnya diakui pada laporan laba rugi konsolidasian. Bagian dari investasi yang tersisa diakui pada nilai wajar.

Untuk tujuan konsolidasi, akun entitas anak dalam mata uang selain Rupiah, dijabarkan ke dalam Rupiah dengan dasar sebagai berikut:

- Seluruh aset dan liabilitas dijabarkan ke dalam mata uang Rupiah dengan menggunakan kurs yang berlaku pada tanggal laporan posisi keuangan konsolidasian;
- Modal saham dijabarkan ke dalam Rupiah dengan kurs yang mendekati nilai tukar historis;
- Penghasilan dan beban dijabarkan dengan menggunakan kurs rata-rata tertimbang sepanjang tahun;
- Selisih yang timbul dari penjabaran akun entitas anak tersebut disajikan sebagai "selisih kurs atas penjabaran laporan keuangan" di bawah bagian ekuitas pada laporan posisi keuangan konsolidasian.

d. Pengukuran Nilai Wajar

Grup pada awalnya mengukur instrumen keuangan pada nilai wajar, dan aset dan liabilitas yang diakuisisi pada kombinasi bisnis. Grup juga mengukur jumlah terpulihkan dari Unit Penghasil Kas ("UPK") tertentu berdasarkan nilai wajar dikurangi biaya pelepasan (*Fair Value Less Cost of Disposal* atau "*FVLCD*"), dan pinjaman karyawan yang tidak dikenakan bunga pada nilai wajar.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

c. Principles of Consolidation (continued)

A change in the parent's ownership interest in a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it derecognizes the related assets (including goodwill), liabilities, NCI and other component of equity, while the difference is recognized in the consolidated statement of profit or loss. Any investment retained is recognized at fair value.

For purposes of consolidation, the accounts of subsidiary, which are denominated in currencies other than Rupiah, are translated into Rupiah on the following basis:

- *All assets and liabilities are translated into Rupiah at the exchange rates prevailing on the consolidated statement of financial position dates;*
- *Share capital are translated into Rupiah at exchange rates approximating historical exchange rates;*
- *Income and expenses are translated using the weighted average exchange rates during the year;*
- *The difference arising from the translation of such subsidiaries' accounts are presented as a "foreign exchange differences on financial statements translation" under the equity section in the consolidated statements of financial position.*

d. Fair Value Measurement

The Group initially measures financial instruments at fair value, and assets and liabilities of the acquirees upon business combinations. The Group also measures certain recoverable amounts of the Cash Generating Unit ("CGU") using Fair Value Less Cost of Disposal ("FVLCD"), and interest-free employee loans at their fair values.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

d. Pengukuran Nilai Wajar (lanjutan)

Nilai wajar adalah harga yang akan diterima dari menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam transaksi teratur antara pelaku pasar pada tanggal pengukuran. Pengukuran nilai wajar mengasumsikan bahwa transaksi untuk menjual aset atau mengalihkan liabilitas terjadi:

i) Di pasar utama untuk aset atau liabilitas tersebut, atau
ii) Jika tidak terdapat pasar utama, di pasar yang paling menguntungkan untuk aset atau liabilitas tersebut.

Pasar utama atau pasar yang paling menguntungkan tersebut harus dapat diakses oleh Grup.

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

Pengukuran nilai wajar dari suatu aset non-keuangan memperhitungkan kemampuan pelaku pasar untuk menghasilkan manfaat ekonomik dengan menggunakan aset dalam penggunaan tertinggi dan terbaiknya atau dengan menjualnya kepada pelaku pasar lain yang akan menggunakan aset tersebut pada penggunaan tertinggi dan terbaiknya.

Grup menggunakan teknik penilaian yang sesuai dengan keadaan dan data yang memadai tersedia untuk mengukur nilai wajar, dengan memaksimalkan masukan (*input*) yang dapat diamati *(observable)* yang relevan dan meminimalkan masukan (*input*) yang tidak dapat diamati *(unobservable)*.

Semua aset dan liabilitas yang nilai wajarnya diukur atau diungkapkan dalam laporan keuangan konsolidasian dikategorikan dalam hierarki nilai wajar berdasarkan *level* masukan (*input*) paling rendah yang signifikan terhadap pengukuran nilai wajar secara keseluruhan sebagai berikut:

i) Level 1 - Harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik yang dapat diakses entitas pada tanggal pengukuran.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

d. Fair Value Measurement (continued)

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

i) In the principal market for the asset or liability, or
ii) In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Group.

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

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

The Group uses valuation techniques that are appropriate in the circumstances with sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the consolidated financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

i) Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities that can accessible by the entity at the date of measurement.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

d. Pengukuran Nilai Wajar (lanjutan)

Semua aset dan liabilitas yang nilai wajarnya diukur atau diungkapkan dalam laporan keuangan konsolidasian dikategorikan dalam hierarki nilai wajar berdasarkan *level* masukan (*input*) paling rendah yang signifikan terhadap pengukuran nilai wajar secara keseluruhan sebagai berikut: (lanjutan)

ii) Level 2 - Teknik penilaian yang menggunakan tingkat masukan (*input*) yang paling rendah yang signifikan terhadap pengukuran nilai wajar yang dapat diamati (*observable*) baik secara langsung atau tidak langsung.

iii) Level 3 - Teknik penilaian yang menggunakan tingkat masukan (*input*) yang paling rendah yang signifikan terhadap pengukuran nilai wajar yang tidak dapat diamati (*unobservable*) baik secara langsung atau tidak langsung.

Untuk aset dan liabilitas yang diakui pada laporan keuangan konsolidasian secara berulang, Grup menentukan apakah terdapat perpindahan antara level dalam hierarki dengan melakukan evaluasi ulang atas penetapan kategori berdasarkan level masukan *(input)* paling rendah yang signifikan terhadap pengukuran nilai wajar secara keseluruhan pada tiap akhir periode pelaporan.

e. Kas dan Setara Kas dan Deposito Berjangka

Kas dan setara kas meliputi kas, bank dan deposito berjangka yang jatuh tempo dalam waktu tiga bulan atau kurang sejak tanggal penempatan dan tidak dibatasi atau dijadikan jaminan atas utang dan pinjaman lainnya.

Deposito berjangka yang jatuh temponya lebih dari tiga bulan tetapi tidak lebih dari satu tahun disajikan sebagai deposito berjangka pada laporan posisi keuangan konsolidasian.

f. Transaksi dengan Pihak-pihak Berelasi

Grup mempunyai transaksi dengan pihak berelasi sesuai dengan definisi yang diuraikan pada PSAK 224 “Pengungkapan Pihak-pihak Berelasi”.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

d. Fair Value Measurement (continued)

All assets and liabilities for which fair value is measured or disclosed in the consolidated financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole: (continued)

ii) Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

iii) Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly unobservable.

For assets and liabilities that are recognized in the consolidated financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization based on the lowest level input that is significant to the fair value measurement as a whole at the end of each reporting period.

e. Cash and Cash Equivalents and Time Deposit

Cash and cash equivalents include cash on hand, cash in banks, and time deposits with maturities of three months or less from the date of placement and not restricted or pledged as collateral for loans and other borrowings.

Time deposits with maturities of more than three months but not more than one year are presented as time deposits in the consolidated statements of financial position.

f. Transactions with Related Parties

The Group have transactions with related parties as defined in PSAK 224 “Related Party Disclosures”.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

f. Transaksi dengan Pihak-pihak Berelasi (lanjutan)

Transaksi dengan pihak-pihak berelasi dilakukan berdasarkan persyaratan yang disetujui oleh kedua belah pihak, dimana persyaratan tersebut mungkin tidak sama dengan transaksi lain yang dilakukan dengan pihak ketiga.

Seluruh transaksi dan saldo yang material dengan pihak-pihak berelasi diungkapkan dalam catatan atas laporan keuangan konsolidasian yang relevan.

Kecuali diungkapkan khusus sebagai pihak berelasi, maka pihak-pihak lain yang disebutkan dalam catatan atas laporan keuangan konsolidasian merupakan pihak ketiga.

g. Persediaan

Persediaan dinyatakan sebesar nilai terendah antara biaya perolehan dan nilai realisasi neto. Nilai realisasi neto adalah taksiran harga jual dalam kegiatan usaha normal setelah dikurangi dengan estimasi biaya penyelesaian dan estimasi biaya yang diperlukan untuk melaksanakan penjualan. Biaya perolehan ditentukan dengan metode masuk pertama keluar pertama (*first-in first-out method*). Cadangan penurunan nilai dan keusangan persediaan adalah berdasarkan hasil penelaahan berkala atas kondisi fisik dan nilai realisasi neto persediaan.

h. Biaya Dibayar Di muka

Biaya dibayar di muka diamortisasi dan dibebankan pada operasi selama masa manfaatnya.

i. Aset Tetap

Seluruh aset tetap awalnya diakui sebesar biaya perolehan, yang terdiri atas harga perolehan dan biaya-biaya tambahan yang dapat diatribusikan langsung untuk membawa aset ke lokasi dan kondisi yang diinginkan supaya aset tersebut siap digunakan sesuai dengan maksud manajemen.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

f. Transactions with Related Parties (continued)

Transactions with related parties are carried out on the basis of terms agreed by both parties, which terms may not be the same as those of the transactions between third parties.

All significant transaction and balances with related parties are disclosed in the relevant notes to the consolidated financial statements herein.

Unless specifically identified as related parties, the parties disclosed in the notes to the consolidated financial statements are third parties.

g. Inventories

Inventories are stated at the lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and the estimated costs necessary for a sale to be made. Cost is determined by the first-in first-out method. Allowance for any declining in the value and obsolescence of inventories is based on periodic reviews of the physical condition and the net realizable values of the inventories.

h. Prepaid Expenses

Prepaid expenses are amortized and charged to operations over the periods benefited.

i. Fixed Assets

All fixed assets are initially recognized at cost, which comprises acquisition costs and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

i. Aset Tetap (lanjutan)

Setelah pengakuan awal, aset tetap dinyatakan pada biaya perolehan dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai.

Penyusutan aset tetap dimulai pada saat aset tersebut siap untuk digunakan sesuai maksud penggunaannya dan dihitung dengan menggunakan metode garis lurus berdasarkan estimasi umur manfaat ekonomis sebagai berikut:

	Tahun/ *Years*	
Bangunan dan pengembangannya	4-20	*Buildings and buildings improvement*
Kendaraan	4-5	*Vehicles*
Mesin	12	*Machineries*
Peralatan dan perabot kantor	2-8	*Furniture, fixtures and office equipment*

Penilaian aset tetap dilakukan atas penurunan dan kemungkinan penurunan nilai wajar aset jika terjadi peristiwa atau perubahan keadaan yang mengindikasikan bahwa nilai tercatat mungkin tidak dapat seluruhnya terealisasi.

Aset tetap dihentikan pengakuannya pada saat dilepaskan atau saat tidak ada manfaat ekonomis masa depan yang diharapkan dari penggunaan atau pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian pengakuan aset (dihitung sebagai perbedaan antara hasil neto pelepasan dan jumlah tercatat dari aset) dimasukkan dalam laba rugi pada tahun aset tersebut dihentikan pengakuannya.

Nilai residu, umur manfaat, dan metode penyusutan aset dievaluasi setiap akhir tahun dan disesuaikan secara prospektif jika diperlukan.

Tanah dinyatakan sebesar biaya perolehan dan tidak disusutkan.

Beban pemeliharaan dan perbaikan dibebankan pada operasi pada saat terjadinya. Beban pemugaran dan penambahan dalam jumlah besar dikapitalisasi kepada jumlah tercatat aset tetap terkait bila besar kemungkinan bagi Grup manfaat ekonomi masa depan menjadi lebih besar dari standar kinerja awal yang ditetapkan sebelumnya dan disusutkan sepanjang sisa masa manfaat aset tetap terkait.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

i. Fixed Assets (continued)

Subsequent to initial recognition, fixed assets are carried at cost less any accumulated depreciation and impairment losses.

Depreciation of fixed assets starts when it is available for use and is computed using the straight-line method based on the estimated useful life of the assets as follows:

The carrying amounts of fixed assets are reviewed for impairment when events or changes in circumstances indicate that the carrying values may not be fully recoverable.

An item of fixed assets is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included as profit or loss in the year the asset is derecognized.

The residual values, useful lifes, and depreciation method are reviewed at each year end and adjusted prospectively if necessary.

Land is stated at cost and not depreciated.

Repairs and maintenance are taken to the profit or loss when these are incurred. The cost of major renovation and restoration is capitalized to the carrying amount of the related fixed asset when it is probable that future economic benefits in excess of the originally assessed standard of performance of the existing asset will flow to the Group, and is depreciated over the remaining useful life of the related asset.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

i. Aset Tetap (lanjutan)

Biaya pengurusan legal hak atas tanah dalam bentuk Hak Guna Usaha ("HGU"), Hak Guna Bangunan ("HGB") dan Hak Pakai ("HP") ketika tanah diperoleh pertama kali diakui sebagai bagian dari biaya perolehan tanah pada akun "Aset Tetap" dan tidak diamortisasi karena manajemen berpendapat bahwa kemungkinan besar hak atas tanah tersebut dapat diperbaharui/diperpanjang pada saat masa berlakunya selesai.

Biaya pengurusan atas perpanjangan atau pembaruan legal hak atas tanah dalam bentuk HGU, HGB dan HP dimasukkan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian periode terjadinya.

j. Aset Takberwujud

Aset takberwujud yang diperoleh secara terpisah diukur pada pengakuan awal sebesar biaya perolehan. Setelah pengakuan awal, aset takberwujud dinyatakan pada biaya perolehan dikurangi dengan akumulasi amortisasi dan akumulasi rugi penurunan nilai, jika ada.

Aset takberwujud adalah berupa perangkat lunak komputer, data pelanggan dan merek dagang dinyatakan sebesar biaya perolehan dan diamortisasi dengan metode garis lurus selama selama 4 (empat) sampai 10 (sepuluh) tahun.

Keuntungan atau kerugian yang muncul dari penghentian pengakuan aset takberwujud merupakan selisih antara hasil pelepasan neto dan jumlah tercatatnya, dan diakui pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian ketika aset tersebut dihentikan penggunaannya.

Pada setiap akhir periode pelaporan, umur manfaat dan metode amortisasi direviu oleh manajemen Grup, dan disesuaikan secara prospektif, jika sesuai dengan keadaan.

k. Sewa

Grup menilai pada saat insepsi kontrak apabila kontrak tersebut adalah, atau mengandung, sewa. Yaitu, bila kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasian selama suatu jangka waktu untuk dipertukarkan dengan imbalan.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

i. Fixed Assets (continued)

Legal cost of land rights in the form of Right to Cultivate ("Hak Guna Usaha" or "HGU"), Right to Build ("Hak Guna Bangunan" or "HGB") and Right to Use ("Hak Pakai" or "HP") when the land rights were acquired initially are recognized as part of the cost of the land under the "Fixed Assets" account and are not amortized as the management is of the opinion that it is probable the titles of land rights can be renewed/extended upon expiration.

The extension or the legal renewal costs of land rights in the form of HGU, HGB and HP are included in the consolidated statement of profit or loss and other comprehensive income for the period in which they are arise.

j. Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and any accumulated impairment losses, if any.

Intangible assets comprising of computer software, customer list and trademark are stated at cost and amortized using the straight-line method for 4 (four) to 10 (ten) years.

Gain or loss arising from derecognition of an intangible asset is measured as the difference between the net disposal proceeds and the carrying amount of the asset, and is recognized in the consolidated statement of profit or loss and other comprehensive income when the asset is derecognized.

At each reporting date, the useful lifes and amortization method are reviewed by the management of the Group, and adjusted prospectively, if appropriate.

k. Leases

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

k. Sewa (lanjutan)

Grup sebagai Penyewa

Grup menerapkan pendekatan pengakuan dan pengukuran tunggal untuk semua sewa, kecuali untuk sewa jangka-pendek dan sewa yang aset pendasarnya bernilai-rendah. Grup mengakui liabilitas sewa untuk melakukan pembayaran sewa dan aset hak-guna yang mewakili hak untuk menggunakan aset pendasar.

Aset hak-guna

Grup mengakui aset hak-guna pada tanggal permulaan sewa (yaitu tanggal aset pendasar tersedia untuk digunakan). Aset hak-guna diukur pada harga perolehan, dikurangi akumulasi penyusutan dan penurunan nilai, serta disesuaikan dengan pengukuran kembali liabilitas sewa. Biaya perolehan aset hak-guna mencakup jumlah liabilitas sewa yang diakui, biaya langsung awal yang terjadi, dan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan dikurangi setiap insentif sewa yang diterima. Aset hak-guna disusutkan dengan metode garis lurus selama masa sewa.

Liabilitas sewa

Pada tanggal permulaan sewa, Grup mengakui liabilitas sewa yang diukur pada nilai kini pembayaran sewa yang harus dilakukan selama masa sewa.

Pembayaran sewa variabel yang tidak bergantung pada indeks atau tarif diakui sebagai beban pada periode terjadinya peristiwa atau kondisi yang memicu terjadinya pembayaran tersebut.

Dalam menghitung nilai kini pembayaran sewa, Grup menggunakan Suku Bunga Pinjaman Inkremental ("SBPI") pada tanggal permulaan sewa karena suku bunga implisit dalam sewa tidak dapat langsung ditentukan. Setelah tanggal permulaan, jumlah kewajiban sewa ditingkatkan untuk mencerminkan akresi bunga (atas efek diskonto) dan dikurangi untuk pembayaran sewa yang dilakukan. Selain itu, nilai tercatat liabilitas sewa diukur kembali jika terdapat modifikasi, perubahan masa sewa, perubahan pembayaran sewa, atau perubahan penilaian atas opsi untuk membeli aset pendasar.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

k. Leases (continued)

The Group as Lessee

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognizes lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets

The Group recognizes right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognized, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the lease term.

Lease liabilities

At the commencement date of the lease, the Group recognizes lease liabilities measured at the present value of lease payments to be made over the lease term.

Variable lease payments that do not depend on an index or a rate are recognized as expenses in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses its Incremental Borrowing Rate ("IBR") at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments or a change in the assessment of an option to purchase the underlying asset.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

k. Sewa (lanjutan)

Sewa jangka pendek dan sewa dengan aset bernilai rendah

Grup menerapkan pengecualian pengakuan sewa jangka pendek untuk sewa yang jangka waktu sewanya pendek (yaitu, sewa yang memiliki jangka waktu sewa 12 bulan atau kurang dari tanggal permulaan dan tidak memiliki opsi beli). Grup juga menerapkan pengecualian pengakuan sewa dengan aset bernilai rendah untuk sewa yang aset pendasarnya dianggap bernilai rendah. Pembayaran sewa untuk sewa jangka pendek dan sewa dari aset bernilai rendah diakui sebagai beban dengan metode garis lurus selama masa sewa.

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

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

Setiap pembayaran sewa dialokasikan sebagai beban keuangan dan pengurangan liabilitas sehingga menghasilkan tingkat suku bunga yang konstan atas saldo liabilitas yang tersisa.

Pembayaran atas sewa jangka pendek dan sewa atas aset bernilai rendah diakui dengan dasar garis lurus sebagai beban di dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian. Sewa jangka pendek adalah sewa dengan jangka waktu sewa hingga 12 bulan.

Grup mengklasifikasikan sewa berdasarkan sejauh mana risiko dan manfaat yang terkait dengan kepemilikan aset sewaan berada pada *lessor* atau *lessee*, dan pada substansi transaksi daripada bentuk kontraknya.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

k. Leases (continued)

Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). The Group also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value underlying assets are recognized as expense on a straight-line basis over the lease term.

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

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

Each lease payment is allocated between finance charges and reduction of the lease liability so as to achieve a constant rate on the remaining balance of the liability.

Payments associated with short-term leases and leases of low-value assets are recognized on a straight-line basis as an expense in the consolidated statement of profit or loss and other comprehensive income. Short-term leases are leases with a lease term up to 12 months.

The Group classifies leases based on the extent to which risks and rewards incidental to the ownership of a leased asset are vested upon the lessor or the lessee, and the substance of the transaction rather than the form of the contract.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

I. Pengakuan Pendapatan dan Beban

Pendapatan dari kontrak dengan pelanggan diakui pada saat pengendalian barang atau jasa dialihkan kepada pelanggan dalam jumlah yang mencerminkan imbalan yang diharapkan akan menjadi hak Grup dalam pertukaran barang atau jasa tersebut. Secara umum, Grup menyimpulkan bahwa mereka bertindak sebagai prinsipal dalam pengaturan pendapatannya.

Untuk penjualan barang, kewajiban pelaksanaan umumnya terpenuhi, dan pendapatan diakui, pada saat pengendalian atas barang telah berpindah kepada pelanggan (pada suatu titik waktu).

Pendapatan dalam hubungan keagenan dicatat sebesar jumlah tagihan bruto kepada pelanggan ketika Grup bertindak sebagai prinsipal dalam penjualan barang dan jasa. Pendapatan dicatat sebesar jumlah bersih yang diperoleh (jumlah yang dibayarkan pelanggan dikurangi jumlah yang dibayarkan kepada pemasok) ketika secara substansi, Grup bertindak sebagai agen dan memperoleh komisi dari pemasok atas penjualan barang dan jasa.

Grup menerima uang muka jangka pendek dari para pelanggannya. Dengan menggunakan pertimbangan praktis dalam PSAK 115, Grup tidak menyesuaikan jumlah imbalan yang dijanjikan atas dampak komponen pendanaan signifikan jika diharapkan, pada awal kontrak, bahwa periode antara pengalihan barang atau jasa yang dijanjikan kepada pelanggan dan ketika pelanggan membayar barang atau jasa itu satu tahun atau kurang.

Penghasilan dan Beban Bunga

Untuk semua instrumen keuangan yang diukur pada biaya perolehan diamortisasi, penghasilan atau biaya bunga dicatat dengan menggunakan metode Suku Bunga Efektif ("SBE"), yaitu suku bunga yang secara tepat mendiskontokan estimasi pembayaran atau penerimaan kas di masa datang selama perkiraan umur dari instrumen keuangan, atau jika lebih tepat, digunakan periode yang lebih singkat, untuk nilai tercatat neto dari aset keuangan atau liabilitas keuangan.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

I. Revenue and Expenses Recognition

Revenue from contracts with customers is recognized when control of the goods or services are transferred to the customers at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods or services. The Group has generally concluded that it is the principal in its revenue arrangements.

For sale of goods, performance obligation is typically satisfied, and revenue is recognized, when the control of goods has been transferred to the customer (at point in time).

Revenues from an agency relationship are recorded based on the gross amount billed to the customers when the Group acts as principal in the sale of goods and services. Revenues are recorded based on the net amount retained (the amount paid by the customer less amount paid to the suppliers) when, in substance, the Group has acted as agent and earned commission from the suppliers of the goods and services sold.

The Group receives short-term advances from its customers. Using the practical expedient in PSAK 115, the Group does not adjust the promised amount of consideration for the effects of a significant financing component if it expects, at contract inception, that the period between the transfer of the promised good or service to the customer and when the customer pays for that good or service will be one year or less.

Interest Income and Expense

For all financial instruments measured at amortized cost, interest income or expense is recorded using the Effective Interest Rate method ("EIR"), which is the rate that precisely discounts the estimated future cash payments or receipts through the expected life of the financial instrument or a shorter period, where appropriate, to arrive at the net carrying amount of the financial assets or liabilities.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

l. Pengakuan Pendapatan dan Beban (lanjutan)

Penghasilan dan Beban Bunga (lanjutan)

Jika pelanggan membayar imbalan sebelum Perusahaan mengalihkan barang atau jasa kepada pelanggan, liabilitas kontrak diakui pada saat pembayaran dilakukan atau pembayaran imbalan jatuh tempo (mana yang lebih awal). Liabilitas kontrak diakui sebagai pendapatan pada saat Perusahaan telah memenuhi apa yang harus dilaksanakan sesuai kontrak.

Beban

Beban diakui pada saat terjadinya (dasar akrual).

m. Liabilitas Imbalan Kerja Karyawan

Liabilitas Imbalan Kerja Jangka Pendek

Grup mencatat akrual atas bonus dan insentif yang masih harus dibayar sebagai "Liabilitas Imbalan Kerja Jangka Pendek" dalam laporan posisi keuangan konsolidasian.

Liabilitas Imbalan Kerja Jangka Panjang

Grup mencatat liabilitas imbalan kerja karyawan jangka panjang dan imbalan kerja jangka panjang lainnya sebagaimana diatur oleh Undang-undang No. 13/2003 (UU Ketenagakerjaan - "UUK") dan Undang-undang No. 6/2023 (UU Cipta Kerja - "UUCK"), Peraturan Pemerintah No. 35/2021 ("PP35") dan Peraturan Perusahaan ("PP"). Liabilitas tersebut diestimasi dengan menggunakan perhitungan aktuarial metode "*Projected Unit Credit*".

Pengukuran kembali, terdiri atas keuntungan dan kerugian aktuarial, segera diakui pada laporan posisi keuangan konsolidasian dengan pengaruh langsung didebit atau dikreditkan kepada saldo laba melalui penghasilan komprehensif lain pada periode terjadinya. Pengukuran kembali tidak direklasifikasi ke laporan laba rugi dan penghasilan komprehensif lain konsolidasian pada periode berikutnya.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

l. Revenue and Expenses Recognition (continued)

Interest Income and Expense (continued)

If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognized when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognized as revenue when the Company performs under the contract.

Expenses

Expenses are recognized when they are incurred (accrual basis).

m. Employee Benefits Liability

Short-term employee benefits liabilities

The Group recorded accrued bonus and incentive that are still to be paid as "Short-term Employee Benefits Liability" in the consolidated statements of financial position.

Long-term employee benefits liabilities

The Group made recognizes long-term employee benefits liabilities and other post-employment benefit ("PEB") to qualified employees as arranged under No. 13/2003 ("the Labor Law") and Law No. 6/2023 ("the Job Creation Law"), the Government's Regulation No. 35/2021 ("PP35") and the Company's Regulation. The liabilities are estimated using actuarial calculations using the "Projected Unit Credit" method.

Re-measurements, comprising of actuarial gains and losses, are recognized immediately in the consolidated statement of financial position with a corresponding debit or credit to retained earnings through other comprehensive income in the period in which they occur. Re-measurements are not reclassified to the consolidated statement of profit or loss and other comprehensive income in subsequent periods.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

m. Liabilitas Imbalan Kerja Karyawan (lanjutan)

Liabilitas Imbalan Kerja Jangka Panjang (lanjutan)

Biaya jasa lalu harus diakui sebagai beban pada saat yang lebih awal antara:

i) Ketika program amendemen atau kurtailmen terjadi; dan
ii) Ketika Grup mengakui biaya restrukturisasi atau imbalan terminasi terkait.

Bunga neto dihitung dengan menerapkan tingkat diskonto yang digunakan terhadap liabilitas imbalan kerja. Grup mengakui perubahan berikut pada kewajiban obligasi neto pada akun "Beban Umum dan Administrasi" pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian:

i) Biaya jasa terdiri atas biaya jasa kini, biaya jasa lalu, keuntungan atau kerugian atas penyelesaian (*curtailment*) tidak rutin; dan

ii) Beban atau penghasilan bunga neto.

Grup mengakui laba atau rugi dari kurtailmen pada saat kurtailmen terjadi, yaitu apabila terdapat komitmen untuk melakukan pengurangan material terhadap jumlah karyawan yang ditanggung oleh suatu program atau apabila terdapat perubahan terhadap ketentuan-ketentuan pada suatu program imbalan pasti, dimana bagian yang material untuk jasa yang diberikan oleh karyawan pada masa depan tidak lagi memberikan suatu imbalan, atau memberikan imbalan yang lebih rendah.

Laba atau rugi penyelesaian diakui apabila terdapat transaksi yang menghapuskan semua kewajiban hukum atau konstruktif atas seluruh imbalan dalam program manfaat pasti. Keuntungan atau kerugian kurtailmen terdiri dari perubahan yang terjadi dalam nilai kini dari liabilitas dan keuntungan atau kerugian aktuarial dan biaya jasa lalu yang belum diakui sebelumnya.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

m. Employee Benefits Liability (continued)

Long-term employee benefits liabilities (continued)

Past service costs are recognized in profit or loss at the earlier between:

i) The date of the plan amendment or curtailment; and
ii) The date the Group recognizes related restructuring costs or termination benefit.

Net interest is calculated by applying the discount rate to the net defined benefit liability. The Group recognizes the following changes in the net defined benefit obligation under "General and Administrative Expenses" as appropriate in the consolidated statements of profit or loss and other comprehensive income:

i) Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and
ii) Net interest expense or income.

The Group recognizes gains or losses on the curtailment when the curtailment occurs, that is when there is a commitment to make a material reduction in the number of employees covered by a plan or when there is an amendment of the defined benefit plan terms such that a material element of future services to be provided by current employees will no longer qualify for benefits, or will qualify only for reduced benefits.

The gain or loss on settlement recognized when there is a transaction that eliminates all further legal or constructive obligation for part or all of the benefits provided under a defined benefit plan. The gain or loss on curtailment comprises any resulting change in present value of the obligations and any related actuarial gains and losses and past service cost that had not previously been recognized.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

n. Instrumen Keuangan

Aset Keuangan

Pengakuan dan Pengukuran Awal

Pada pengakuan awal, Grup mengukur aset keuangan pada nilai wajarnya ditambah biaya transaksi, dalam hal aset keuangan tidak diukur pada nilai wajar melalui laba rugi ("NWLR"). Piutang usaha yang tidak mengandung komponen pembiayaan yang signifikan, dimana Grup telah menerapkan cara praktis, yaitu diukur pada harga transaksi yang ditentukan sesuai PSAK 115: Pendapatan dari kontrak dengan pelanggan, seperti diungkapkan pada Catatan 2l.

Agar aset keuangan diklasifikasikan dan diukur pada biaya perolehan diamortisasi atau nilai wajar melalui penghasilan komprehensif lain ("NWPKL"), aset keuangan harus menghasilkan arus kas yang semata dari pembayaran pokok dan bunga ("SPPB") dari jumlah pokok terutang. Penilaian ini disebut sebagai uji SPPB dan dilakukan pada tingkat instrumen.

Model bisnis Grup untuk mengelola aset keuangan mengacu pada bagaimana mereka mengelola aset keuangannya untuk menghasilkan arus kas. Model bisnis menentukan apakah arus kas akan dihasilkan dari penerimaan arus kas kontraktual, penjualan aset keuangan, atau keduanya.

Pengukuran selanjutnya

Grup memiliki aset keuangan pada biaya perolehan diamortisasi (instrumen utang) dan aset keuangan pada NWPKL dengan reklasifikasi ke keuntungan dan kerugian kumulatif.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

n. Financial Instruments

Financial Assets

Initial recognition and measurement

At initial recognition, the Group measures a financial asset at its fair value plus transaction costs, in the case of a financial asset not measured at fair value through profit or loss ("FVTPL"). Trade receivables that do not contain a significant financing component, for which tthe Group has applied the practical expedient are measured at the transaction price determined under PSAK 115: Revenue from contracts with customers, as disclosed in Note 2l.

In order for a financial asset to be classified and measured at amortized cost or fair value through other comprehensive income ("FVOCI"), it needs to give rise to cash flows that are 'solely payments of principal and interest ("SPPI")' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

The Group's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

Subsequent measurement

The Group has financial assets at amortized cost (debt instruments) and financial assets at FVOCI with recycling of cumulative gains and losses (debt instruments).

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

n. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Aset keuangan pada biaya perolehan diamortisasi (instrumen utang)

Grup mengukur aset keuangan pada biaya perolehan diamortisasi jika kedua kondisi berikut terpenuhi:

- Aset keuangan dimiliki dalam model bisnis dengan tujuan untuk memiliki aset keuangan dalam rangka mendapatkan arus kas kontraktual, dan
- Persyaratan kontraktual dari aset keuangan menghasilkan arus kas pada tanggal tertentu yang merupakan SPPB dari jumlah pokok terutang.

Aset keuangan yang diukur pada biaya perolehan diamortisasi selanjutnya diukur dengan menggunakan metode suku bunga efektif ("SBE") dan menjadi subjek penurunan nilai. Keuntungan dan kerugian diakui dalam laba rugi pada saat aset dihentikan pengakuannya, dimodifikasi atau diturunkan nilainya.

Aset keuangan Grup yang diukur pada biaya perolehan diamortisasi termasuk kas dan setara kas, piutang usaha, piutang lain-lain, aset keuangan lancar lainnya, aset keuangan tidak lancar lainnya dan aset tidak lancar lainnya (uang jaminan sewa).

Aset keuangan pada NWPKL dengan pendauran laba dan rugi kumulatif (instrumen utang)

Untuk instrumen utang yang diukur pada NWPKL, pendapatan bunga, revaluasi mata uang asing dan kerugian penurunan nilai atau pembalikan diakui dalam laporan laba rugi dan dihitung dengan cara yang sama seperti untuk aset keuangan yang diukur pada biaya perolehan diamortisasi. Perubahan nilai wajar yang tersisa diakui di PKL. Pada saat penghentian pengakuan, perubahan nilai wajar kumulatif yang diakui di PKL direklasifikasi ke laba rugi.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

n. Financial Instruments (continued)

Financial Assets (continued)

Financial assets at amortized cost (debt instruments)

The Group measures financial assets at amortized cost if both of the following conditions are met:

- *The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows, and*
- *The contractual terms of the financial asset give rise on specified dates to cash flows that are SPPI on the principal amount outstanding.*

Financial assets at amortized cost are subsequently measured using the effective interest rate ("EIR") method and are subject to impairment. Gains and losses are recognized in profit or loss when the asset is derecognized, modified or impaired.

The Group's financial assets at amortized cost includes cash and cash equivalents, trade receivables, other receivables, other current financial assets, other non-current financial assets and other non-current assets (security deposits of rental).

Financial assets at FVOCI with recycling of cumulative gains and losses (debt instruments)

For debt instruments at FVOCI, interest income, foreign exchange revaluation and impairment losses or reversals are recognized in the statement of profit or loss and computed in the same manner as for financial assets measured at amortized cost. The remaining fair value changes are recognized in OCI. Upon derecognition, the cumulative fair value change recognized in OCI is recycled to profit or loss.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

n. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Aset keuangan pada NWPKL dengan pendauran laba dan rugi kumulatif (instrumen utang) (lanjutan)

Instrumen utang Grup yang diukur pada NWPKL termasuk investasi pada instrumen utang dengan kuotasi yang termasuk dalam aset keuangan tidak lancar lainnya.

Penghentian pengakuan

Aset keuangan (atau, sesuai dengan kondisinya, bagian dari aset keuangan atau bagian dari kelompok aset keuangan serupa) terutama dihentikan pengakuannya (yaitu, dihapuskan dari laporan posisi keuangan konsolidasian Grup) ketika:

- Hak untuk menerima arus kas dari aset telah berakhir, atau
- Grup telah mengalihkan haknya untuk menerima arus kas dari aset atau menanggung kewajiban untuk membayar arus kas yang diterima tersebut secara penuh tanpa penundaan yang material kepada pihak ketiga berdasarkan kesepakatan '*pass-through*', dan salah satu dari (a) Grup telah mengalihkan secara substansial seluruh risiko dan manfaat atas aset, atau (b) Grup tidak mengalihkan maupun tidak memiliki secara substansial atas seluruh risiko dan manfaat atas aset, tetapi telah mengalihkan kendali atas aset.

Ketika Grup telah mengalihkan haknya untuk menerima arus kas dari suatu aset atau telah menandatangani kesepakatan '*pass-through*', Grup mengevaluasi jika, dan sejauh mana, Grup masih mempertahankan risiko dan manfaat atas kepemilikan aset. Ketika Grup tidak mengalihkan maupun seluruh risiko dan manfaat atas aset dipertahankan secara substansial, maupun tidak mengalihkan kendali atas aset, Grup tetap mengakui aset yang dialihkan sebesar keterlibatan berkelanjutannya. Dalam kasus tersebut, Grup juga mengakui liabilitas terkait. Aset yang dialihkan dan liabilitas terkait diukur dengan basis yang mencerminkan hak dan kewajiban yang masih dipertahankan oleh Grup.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

n. Financial Instruments (continued)

Financial Assets (continued)

Financial assets at FVOCI with recycling of cumulative gains and losses (debt instruments) (continued)

The Group's debt instruments at FVOCI include investments in quoted debt instruments included under other non-current financial assets.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized (i.e., removed from the Group's consolidated statement of financial position) when:

- *The rights to receive cash flows from the asset have expired, or*
- *The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Group has transferred substantially all the risks and rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.*

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of asset ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognize the transferred asset to the extent of its continuing involvement. In that case, the Group also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

n. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Penghentian pengakuan (lanjutan)

Keterlibatan berkelanjutan dalam bentuk jaminan atas aset yang ditransfer, diukur pada nilai yang lebih rendah antara jumlah tercatat awal aset dan jumlah maksimum imbalan yang dibutuhkan oleh Grup untuk membayar kembali.

Penurunan Nilai

Grup mengakui penyisihan Kerugian Kredit Ekspektasian ("KKE") untuk semua instrumen utang yang bukan diukur pada NWLR dan kontrak jaminan keuangan. KKE ditentukan atas perbedaan antara arus kas kontraktual menurut kontrak dan semua arus kas yang diharapkan akan diterima oleh Grup, yang didiskontokan dengan perkiraan SBE orisinal. Arus kas yang diharapkan mencakup setiap arus kas dari penjualan agunan yang dimiliki atau perbaikan kredit lainnya yang merupakan bagian yang tidak terpisahkan dalam ketentuan kontrak.

KKE diakui dalam dua tahap. Bila belum terdapat peningkatan risiko kredit signifikan sejak pengakuan awal, KKE diakui untuk kerugian kredit yang dihasilkan dari peristiwa gagal bayar yang mungkin terjadi dalam jangka waktu 12 bulan ke depan (KKE 12 bulan). Namun, bila telah terdapat peningkatan signifikan risiko kredit sejak pengakuan awal, penyisihan kerugian diakui untuk kerugian kredit yang diperkirakan selama sisa umur aset, tanpa mempertimbangkan waktu gagal bayar (KKE sepanjang umurnya).

Karena piutang usaha dan piutang lain-lain tidak memiliki komponen pembiayaan signifikan, Grup menerapkan pendekatan yang disederhanakan dalam perhitungan KKE. Oleh karena itu, Grup tidak menelusuri perubahan dalam risiko kredit, namun justru mengakui penyisihan kerugian berdasarkan KKE sepanjang umurnya pada setiap tanggal pelaporan. Grup membentuk matriks provisi berdasarkan pengalaman kerugian kredit masa lampau, disesuaikan dengan perkiraan masa depan (*forward-looking*) atas faktor yang spesifik untuk debitur dan lingkungan ekonomi
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2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

n. Financial Instruments (continued)

Financial Assets (continued)

Derecognition (lanjutan)

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

Impairment

The Group recognizes an allowance for expected credit loss ("ECL") for all debt instruments not held at FVTPL and financial guarantee contracts. ECLs are determined based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects to receive, discounted at an approximation of the original EIR. The expected cash flows include any cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognized in two stages. When there have been no significant increases in credit risks since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12 (twelve)-months (a 12-month ECL). But, when there have been significant increases in credit risks since initial recognition, a loss allowance is recognized for credit losses expected over the remaining life of the asset, irrespective of timing of the default (a lifetime ECL).

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

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

n. Instrumen Keuangan (lanjutan)

Liabilitas Keuangan dan Instrumen Ekuitas

Liabilitas Keuangan

Pengakuan dan Pengukuran Awal

Liabilitas keuangan diklasifikasikan, pada pengakuan awal, sebagai liabilitas keuangan yang diukur pada NWLR, utang dan pinjaman sesuai dengan kondisinya.

Semua liabilitas keuangan diakui pada nilai wajar saat pengakuan awal dan, dalam hal liabilitas keuangan diklasifikasi sebagai utang dan pinjaman, diakui pada nilai wajar setelah dikurangi biaya transaksi yang dapat diatribusikan secara langsung.

Liabilitas keuangan Grup terdiri dari utang bank, utang usaha, utang lain-lain, beban akrual, liabilitas sewa, dan liabilitas imbalan kerja karyawan jangka pendek.

Pengukuran Selanjutnya

Grup hanya memiliki liabilitas keuangan pada biaya perolehan diamortisasi (utang dan pinjaman).

Liabilitas keuangan pada biaya perolehan diamortisasi (utang dan pinjaman)

i) Utang dan Pinjaman Jangka Panjang yang Dikenakan Bunga

Setelah pengakuan awal, utang dan pinjaman jangka panjang yang berbunga diukur pada biaya perolehan yang diamortisasi dengan menggunakan metode SBE. Pada tanggal pelaporan, bunga akrual dicatat secara terpisah, dari pokok pinjaman terkait, sebagai bagian liabilitas jangka pendek. Keuntungan dan kerugian diakui pada laba rugi ketika liabilitas dihentikan pengakuannya maupun melalui proses amortisasi menggunakan metode SBE.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

n. Financial Instruments (continued)

Financial Liabilities and Equity Instruments

Financial Liabilities

Initial Recognition and Measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at FVTPL, loans and borrowings, as appropriate.

All financial liabilities are recognized initially at fair value and, in the case financial liabilities classified as loans and borrowings, recognised at fair value net of directly attributable transaction costs.

The Group's financial liabilities consist of bank loans, trade payables, other payables, accrued expenses, lease liabilities, and short-term employee benefits liabilities.

Subsequent Measurement

The Group only has financial liabilities at amortized cost (loans and borrowings).

Financial liabilities at amortized cost (loans and borrowings)

i) Long-term Interest-bearing Loans and Borrowings

Subsequent to initial recognition, long-term interest-bearing loans and borrowings are measured at amortized acquisition costs using EIR method. At the reporting dates, accrued interest is recorded separately from the associated borrowings within the current liabilities section. Gains and losses are recognized in the profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

n. Instrumen Keuangan (lanjutan)

Liabilitas Keuangan dan Instrumen Ekuitas (lanjutan)

Liabilitas Keuangan (lanjutan)

Liabilitas keuangan pada biaya perolehan diamortisasi (utang dan pinjaman) (lanjutan)

i) Utang dan Pinjaman Jangka Panjang yang Dikenakan Bunga (lanjutan)

Biaya amortisasi dihitung dengan mempertimbangkan setiap diskonto atau premium atas akusisi dan komisi atau biaya yang merupakan bagian tidak terpisahkan dari SBE. Amortisasi SBE dicatat sebagai beban keuangan pada laba rugi.

ii) Utang dan Akrual

Liabilitas untuk utang usaha dan utang lain-lain jangka pendek, beban akrual dan liabilitas imbalan kerja jangka pendek dinyatakan sebesar jumlah tercatat (jumlah nosional), yang kurang lebih sebesar nilai wajarnya.

Penghentian Pengakuan

Suatu liabilitas keuangan dihentikan pengakuannya ketika kewajiban yang ditetapkan dalam kontrak dihentikan atau dibatalkan atau kadaluarsa.

Ketika sebuah liabilitas keuangan ditukar dengan liabilitas keuangan lain dari pemberi pinjaman yang sama atas persyaratan yang secara substansial berbeda, atau bila persyaratan dari liabilitas keuangan tersebut secara substansial dimodifikasi, pertukaran atau modifikasi persyaratan tersebut dicatat sebagai penghentian pengakuan liabilitas keuangan orisinal dan pengakuan liabilitas keuangan baru, dan selisih antara nilai tercatat masing-masing liabilitas keuangan tersebut diakui pada laba rugi.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

n. Financial Instruments (continued)

Financial Liabilities and Equity Instruments (continued)

Financial Liabilities (continued)

Financial liabilities at amortized cost (loans and borrowings) (continued)

i) Long-term Interest-bearing Loans and Borrowings (continued)

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss.

ii) Payables and Accruals

Liabilities for current trade and other accounts payable, accrued expenses and short-term employee benefits liabilities are stated at carrying amounts (notional amounts), which approximate their fair values.

Derecognition

A financial liability is derecognized when it is extinguished, that is when the obligation specified in the contract is discharged or cancelled or expired.

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

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

n. Instrumen Keuangan (lanjutan)

Liabilitas Keuangan dan Instrumen Ekuitas (lanjutan)

Liabilitas Keuangan (lanjutan)

Saling Hapus Instrumen Keuangan

Aset keuangan dan liabilitas keuangan disaling-hapuskan dan nilai netonya disajikan dalam laporan posisi keuangan konsolidasian jika, dan hanya jika, terdapat hak secara hukum untuk melakukan saling hapus atas jumlah tercatat dari aset keuangan dan liabilitas keuangan tersebut dan terdapat intensi untuk menyelesaikan secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan.

o. Penurunan Nilai Aset Non-keuangan

Pada setiap akhir periode pelaporan, Grup menilai apakah terdapat indikasi suatu aset mengalami penurunan nilai. Jika terdapat indikasi tersebut atau pada saat pengujian tahunan atas penurunan nilai aset tertentu (yaitu aset takberwujud dengan umur manfaat terbatas) diperlukan, maka Grup membuat estimasi atas jumlah terpulihkan aset tersebut.

Jumlah terpulihkan yang ditentukan untuk aset individual adalah jumlah yang lebih tinggi antara nilai wajar aset atau UPK dikurangi biaya untuk menjual dan nilai pakainya, kecuali aset tersebut tidak menghasilkan arus kas masuk yang sebagian besar independen dari aset atau kelompok aset lain. Jika nilai tercatat aset atau UPK lebih besar daripada nilai terpulihkannya, maka aset tersebut dianggap mengalami penurunan nilai dan nilai tercatat aset diturunkan menjadi sebesar nilai terpulihkannya.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

n. Financial Instruments (continued)

Financial Liabilities and Equity Instruments (continued)

Financial Liabilities (continued)

Offsetting of Financial Instruments

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

o. Impairment of Non-financial Assets

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

An asset's recoverable amount, determined for an individual asset, is the higher of an asset's or a CGU fair value less costs to sell and its value in use, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

o. Penurunan Nilai Aset Non-keuangan (lanjutan)

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

p. Transaksi dan Saldo Dalam Mata Uang Asing

Transaksi dalam mata uang asing dicatat ke dalam Rupiah berdasarkan kurs yang berlaku pada saat transaksi dilakukan. Pada akhir periode pelaporan, aset dan liabilitas moneter dalam mata uang asing dijabarkan sesuai dengan rata-rata kurs jual dan beli yang diterbitkan oleh Bank Indonesia pada tanggal transaksi perbankan terakhir untuk tahun yang bersangkutan, dan laba atau rugi kurs yang timbul, dikreditkan atau dibebankan pada operasi tahun kini.

Kurs yang digunakan Grup adalah sebagai berikut:

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

o. Impairment of Non-financial Assets (continued)

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

p. Foreign Currency Transactions and Balances

Transactions involving foreign currencies are recorded in Rupiah amounts at the rates of exchange prevailing at the time the transactions are made. At the end of the reporting period, monetary assets and liabilities denominated in foreign currencies are adjusted to reflect the average of the transaction rates of exchange as published by Bank Indonesia, prevailing at the last banking transaction date of the year, and any resulting gains or losses are credited or charged to operations of the current year.

The exchange rates used by the Group are as follows:

	31 Desember 2025/ December *31, 2025*	**31 Desember 2024/ *December 31, 2024***	
Rupiah/1 Dolar AS	16.782	16.162	*Rupiah/US Dollar 1*
Rupiah/1 Euro Eropa	19.753	16.851	*Rupiah/European Euro 1*

q. Pajak Penghasilan

Beban pajak penghasilan merupakan jumlah dari pajak penghasilan badan yang terutang saat ini dan pajak tangguhan.

q. Income Tax

Income tax expense represents the sum of the corporate income tax currently payable and deferred tax.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

q. Pajak Penghasilan (lanjutan)

Pajak Kini

Aset dan liabilitas pajak kini untuk tahun berjalan dan lalu diukur sebesar jumlah yang diharapkan dapat direstitusi dari atau dibayarkan kepada otoritas perpajakan. Tarif pajak dan peraturan pajak yang digunakan untuk menghitung jumlah tersebut adalah yang telah berlaku atau secara substantif telah berlaku pada tanggal pelaporan.

Penghasilan kena pajak berbeda dengan laba yang dilaporkan dalam laba atau rugi karena penghasilan kena pajak tidak termasuk bagian dari penghasilan atau beban yang dikenakan pajak atau dikurangkan di tahun-tahun yang berbeda, dan juga tidak termasuk bagian-bagian yang tidak dikenakan pajak atau tidak dapat dikurangkan.

Pajak penghasilan kini diakui dalam laba rugi, kecuali pajak yang berkaitan dengan bagian yang diakui di luar laba rugi, baik pada penghasilan komprehensif lain atau langsung pada ekuitas. Manajemen secara periodik melakukan evaluasi atas posisi yang diambil dalam pelaporan pajak sehubungan dengan situasi di mana peraturan pajak terkait menjadi subyek interpretasi dan menetapkan provisi bila diperlukan.

Bunga dan denda atas pajak penghasilan disajikan sebagai bagian dari penghasilan atau beban operasi lain karena dianggap bukan merupakan bagian dari beban pajak penghasilan.

Sebagai tanggapan terhadap penerapan kerangka Pilar 2 Organisasi untuk Kerja Sama dan Pembangunan Ekonomi (Organisation for Economic Co-operation and Development atau "OECD"), pada tanggal 31 Desember 2024, Pemerintah Indonesia menetapkan aturan kerangka Pilar 2 (“Pilar 2”) melalui Peraturan Menteri Keuangan No. 136/2024 (PMK 136/2024). Pilar 2 sesuai PMK 136/2024 akan berlaku untuk tahun fiskal yang dimulai pada atau setelah tanggal 1 Januari 2025.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

q. Income Tax (continued)

Current Tax

Current income tax assets and liabilities for the current and prior years are measured at the amount expected to be restitution from or paid to the tax authority. The tax rates and tax laws used to compute the amount are those that have been enacted or substantively enacted as of the reporting date.

Taxable income differs from profit as reported in the profit or loss because it excludes items of income or expense that are taxable or deductible in different years and it further excludes items that are not taxable or deductible.

Current income taxes are recognized in the profit or loss, except to the extent that the tax relates to items recognized outside profit or loss, either in other comprehensive income or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions when appropriate.

Interests and penalties are presented as part of other operating income or expenses since are not considered as part of the income tax expense.

In response to the implementation of the Organisation for Economic Co-operation and Development (“OECD”) Pillar 2 framework rule (“Pillar 2”), on December 31, 2024, Indonesian Government implemented Pillar 2 framework through Ministry of Finance Regulation No. 136/2024 (PMK 136/2024). The Pillar 2 model rules as implemented under PMK 136/2024 will take effect for fiscal years beginning on or after January 1, 2025.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

q. Pajak Penghasilan (lanjutan)

Pajak Kini (lanjutan)

Untuk tahun yang berakhir pada 31 Desember 2025, Grup telah menerapkan amendemen PSAK 212: Pajak Penghasilan, yang memberikan pengecualian wajib sementara dari pengakuan atau pengungkapan pajak tangguhan terkait Pilar 2. PMK 136/2024 menerapkan mekanisme perpajakan baru yang mensyaratkan Perusahaan Multinasional ("PMN") untuk membayar pajak tambahan pada yurisdiksi tertentu ketika tarif pajak efektif yang ditentukan per yurisdiksi menurut Pilar 2 lebih rendah dari tarif minimum 15%.

Pajak Tangguhan

Pajak tangguhan diakui dengan menggunakan metode liabilitas atas perbedaan temporer pada tanggal pelaporan antara dasar pengenaan pajak aset dan liabilitas dan jumlah tercatatnya untuk tujuan pelaporan keuangan pada tanggal pelaporan.

Liabilitas pajak tangguhan diakui untuk semua perbedaan temporer yang kena pajak.

Aset pajak tangguhan diakui untuk seluruh perbedaan temporer yang dapat dikurangkan dan akumulasi rugi pajak belum dikompensasi, bila kemungkinan besar laba kena pajak akan tersedia sehingga perbedaan temporer dapat dikurangkan tersebut, dan rugi pajak belum dikompensasi, dapat dimanfaatkan.

Jumlah tercatat aset pajak tangguhan ditelaah pada setiap tanggal pelaporan dan nilai tercatat aset pajak tangguhan tersebut diturunkan apabila laba fiskal mungkin tidak memadai untuk mengkompensasi sebagian atau semua manfaat aset pajak tangguhan. Aset pajak tangguhan yang belum diakui sebelumnya ditelaah pada setiap tanggal pelaporan dan diakui sepanjang laba kena pajak yang akan datang kemungkinan besar akan tersedia untuk dipulihkan.

Perubahan nilai tercatat aset dan liabilitas pajak tangguhan yang disebabkan perubahan tarif pajak dibebankan pada tahun berjalan, kecuali untuk transaksi-transaksi yang sebelumnya telah langsung dibebankan atau dikreditkan ke ekuitas.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

q. Income Tax (continued)

Current Tax (continued)

For the year ended December 31, 2025, the Group has applied amendments to PSAK 212: Income Taxes, which provide mandatory temporary exception from recognizing or disclosing deferred taxes related to Pillar 2. PMK 136/2024 applies new taxing mechanisms under which a Multinational Enterprises ("MNE") should pay a top-up tax in a jurisdiction whenever their efective tax rate, determined on a jurisdictional basis under the Pillar 2, is below a 15% minimum rate.

Deferred Tax

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

Deferred tax liabilities are recognized for all taxable temporary differences.

Deferred tax assets are recognized for all deductible temporary differences and carry forward of unused tax losses, to the extent that it is probable that taxable profits will be available against which deductible temporary differences, and the carry forward of unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the benefit of the deferred tax assets to be utilized. Unrecognized deferred tax assets are reassessed at each reporting date and are recognized to the extent that it has become probable that future taxable income will allow the deferred tax assets to be recovered.

Changes in the carrying amount of deferred tax assets and liabilities due to a change in tax rates are charged to current year operations, except to the extent that they relate to items previously charged or credited to equity.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

q. Pajak Penghasilan (lanjutan)

Pajak Tangguhan (lanjutan)

Pajak tangguhan sehubungan dengan bagian yang diakui di luar laba atau rugi. Pajak tangguhan tersebut diakui berkaitan dengan transaksi baik yang ada di penghasilan komprehensif lainnya atau langsung dibebankan ke ekuitas.

Aset pajak tangguhan dan liabilitas pajak tangguhan di saling-hapuskan jika terdapat hak secara hukum untuk melakukan saling hapus atas aset pajak kini terhadap liabilitas pajak kini atau aset dan liabilitas pajak tangguhan pada entitas yang sama, atau Grup yang bermaksud untuk menyelesaikan aset dan liabilitas lancar berdasarkan jumlah neto.

Pajak Pertambahan Nilai

Pendapatan, beban-beban dan aset-aset diakui di luar jumlah Pajak Pertambahan Nilai ("PPN").

PPN masukan dan PPN keluaran saling hapus jika terdapat hak secara hukum untuk melakukan saling hapus atas PPN.

r. Provisi

Provisi diakui jika Grup memiliki kewajiban kini (baik bersifat hukum maupun bersifat konstruktif) yang, akibat peristiwa masa lalu, besar kemungkinannya penyelesaian kewajiban tersebut mengakibatkan arus keluar sumber daya yang mengandung manfaat ekonomi dan estimasi yang andal mengenai jumlah kewajiban tersebut dapat dibuat.

Provisi ditelaah pada setiap tanggal pelaporan dan disesuaikan untuk mencerminkan estimasi terbaik yang paling kini. Jika arus keluar sumber daya untuk menyelesaikan kewajiban kemungkinan besar tidak terjadi, maka provisi dibatalkan.

s. Biaya Emisi Saham

Biaya yang terjadi sehubungan dengan penerbitan modal saham Perusahaan kepada publik yang akan dikurangkan langsung dengan hasil emisi dan disajikan sebagai pengurang akun tambahan modal disetor dalam laporan posisi keuangan konsolidasian pada saat penerbitan saham kepada publik sudah terjadi.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

q. Income Tax (continued)

Deferred Tax (continued)

Deferred tax relating to items recognized outside of profit or loss is recognized outside profit or loss. Deferred tax items are recognized in correlation to the underlying transaction either in other comprehensive income or directly in equity.

Deferred tax assets and deferred tax liabilities are offset when a legally enforceable right exists to offset current tax assets against current tax liabilities, or the deferred tax assets and deferred tax liabilities relate to the same taxable entity, or the group intends to settle its current assets and liabilities on a net basis.

Value Added Tax

Revenue, expenses and assets are recognized excluding the amount of Value Added Tax ("VAT").

VAT in and VAT out is offset when a legally enforceable right exists to offset.

r. Provisions

Provisions are recognized when the Group has a present obligation (legally or constructively) where, as a result of a past event, it is probable that the settlement of the obligation will result in an outflow of resources embodying economic benefits and a reliable estimate of the amount of the obligation can be made.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.

s. Issuance Costs of Share Capital

The costs incurred in connection with the issuance of the Company's share capital to the public will be directly deducted from the proceeds of the issuance and presented as a deduction from the additional paid-in capital account in the consolidated statement of financial position at the time the shares are issued to the public.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

t. Segmen Operasi

Segmen adalah komponen yang dapat dibedakan dari entitas yang terlibat baik dalam menyediakan produk-produk tertentu dan jasa (segmen usaha), atau dalam menyediakan produk dan jasa dalam lingkungan ekonomi tertentu (segmen geografis), yang memiliki risiko dan imbalan yang berbeda dari segmen lainnya.

Jumlah setiap unsur segmen dilaporkan merupakan ukuran yang dilaporkan kepada pengambil keputusan operasional untuk tujuan pengambilan keputusan untuk mengalokasikan sumber daya kepada segmen dan menilai kinerjanya.

Penghasilan, beban, hasil, aset dan liabilitas segmen termasuk hal-hal yang dapat diatribusikan secara langsung kepada suatu segmen serta hal-hal yang dapat dialokasikan dengan dasar yang memadai untuk segmen tersebut.

Informasi keuangan dilaporkan berdasarkan informasi yang digunakan oleh manajemen dalam mengevaluasi kinerja setiap segmen dan menentukan pengalokasian sumber daya. Sehubungan dengan ini, informasi segmen usaha pada laporan keuangan konsolidasian disajikan berdasarkan pengklasifikasian umum atas jenis produk dan daerah pelayanan sebagai segmen geografis. Rincian informasi segmen tersebut diungkapkan dalam Catatan 30.

u. Laba per saham

Laba per saham dihitung berdasarkan rata-rata tertimbang jumlah saham yang beredar selama periode yang bersangkutan.

Apabila jumlah saham biasa yang beredar meningkat tanpa disertai peningkatan sumber daya, maka jumlah saham biasa yang beredar sebelum peristiwa tersebut disesuaikan dengan perubahan proporsional atas jumlah saham beredar seolah-olah peristiwa tersebut terjadi pada permulaan dari periode sajian paling awal.

v. Dividen Tunai

Perusahaan melakukan distribusi dividen berdasarkan persetujuan oleh pemegang saham.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

t. Operating Segment

A segment is a distinguishable component of the entity that is engaged either in providing certain products (business segment), or in providing products within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments.

The amount of each segment item reported is the measure reported to the chief operation decision maker for the purposes of making decisions about allocating resources to the segment and assessing its performance.

Segment revenue, expenses, results, assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis to that segment.

Financial information is reported based on the information used by the management in evaluating the performance of each segment and determining the allocation of resources. In this respect, the business segment information in the consolidated financial statements are presented based on general classification of types of products and servicing areas as geographical segments. The details of segment information are disclosed in Note 30.

u. Earnings per share

Earnings per share is computed based on the weighted average number of issued and fully paid shares during the period.

If the number of ordinary shares outstanding is increased without an increase in resources, the number of ordinary shares outstanding before the event is adjusted for the proporsionate change in the number of ordinary shares outstanding as of the event had occured at the beginning of the earliest period presented.

v. Cash Dividend

The Company distribute dividend based on approval by shareholders.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN

Penyusunan laporan keuangan konsolidasian Grup mengharuskan manajemen Grup untuk membuat pertimbangan, estimasi dan asumsi yang mempengaruhi jumlah yang dilaporkan atas penghasilan, beban, aset dan liabilitas, dan pengungkapan atas liabilitas kontinjensi, pada akhir periode pelaporan. Ketidakpastian mengenai asumsi dan estimasi tersebut dapat mengakibatkan penyesuaian material terhadap nilai tercatat aset dan liabilitas yang terpengaruh pada periode pelaporan berikutnya.

Pertimbangan

Pertimbangan berikut ini dibuat oleh manajemen dalam rangka penerapan kebijakan akuntansi Grup yang memiliki pengaruh paling signifikan atas jumlah yang diakui dalam laporan keuangan konsolidasian:

Perpajakan

Ketidakpastian atas interpretasi dari peraturan pajak yang kompleks, perubahan peraturan pajak dan jumlah dan timbulnya penghasilan kena pajak di masa depan, dapat menyebabkan penyesuaian di masa depan atas penghasilan dan beban pajak yang telah dicatat.

Pertimbangan juga dilakukan dalam menentukan penyisihan atas pajak penghasilan badan. Terdapat transaksi dan perhitungan tertentu yang penentuan pajak akhirnya adalah tidak pasti sepanjang kegiatan usaha normal.

Grup mengakui liabilitas atas pajak penghasilan badan berdasarkan estimasi apakah akan terdapat tambahan pajak penghasilan badan. Penjelasan lebih rinci mengenai perpajakan diungkapkan dalam Catatan 15.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the Group's consolidated financial statements requires the Group's management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. Uncertainty for these assumptions and estimates could result in outcomes that may require material adjustments to the carrying amounts of the assets and liabilities affected in future reporting periods.

Judgments

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

Taxation

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income, could necessitate future adjustments to tax income and expense already recorded.

Judgment is also involved in determining the provision for corporate income tax. There are certain transactions and computation for which the ultimate tax determination is uncertain during the ordinary course of business.

The Group recognizes liabilities for expected corporate income tax issues based on estimates of whether additional corporate income tax will be due. Further details regarding taxation are disclosed in Note 15.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN (lanjutan)

Estimasi dan Asumsi

Asumsi utama masa depan dan sumber utama estimasi ketidakpastian lain pada tanggal pelaporan yang memiliki risiko signifikan bagi penyesuaian yang material terhadap nilai tercatat aset dan liabilitas untuk tahun berikutnya diungkapkan di bawah ini. Grup mendasarkan asumsi dan estimasi pada parameter yang tersedia pada saat laporan keuangan konsolidasian disusun. Asumsi dan situasi mengenai perkembangan masa depan mungkin berubah akibat perubahan pasar atau situasi di luar kendali Grup. Perubahan tersebut dicerminkan dalam asumsi terkait pada saat terjadinya.

Cadangan Penurunan Nilai Piutang Usaha

Grup menggunakan matriks provisi untuk menghitung Kerugian Kredit Ekspektasian ("KKE") untuk piutang usaha. Tingkat provisi didasarkan pada hari lewat jatuh tempo untuk pengelompokan berbagai segmen pelanggan yang memiliki pola kerugian yang serupa (yaitu, berdasarkan wilayah geografis, jenis produk, jenis dan peringkat pelanggan, dan pertanggungan berdasarkan surat kredit dan bentuk asuransi kredit lainnya).

Matriks provisi pada awalnya didasarkan pada tingkat gagal tagih Grup yang diamati secara historis. Grup akan mengkalibrasi matriks untuk menyesuaikan pengalaman kerugian kredit historis dengan informasi yang bersifat perkiraan masa depan (*forward-looking*). Pada setiap tanggal pelaporan, tingkat gagal tagih yang diamati secara historis diperbarui dan perubahan dalam estimasi perkiraan masa depan dianalisis.

Penilaian korelasi antara tingkat gagal tagih yang diamati secara historis, prakiraan kondisi ekonomi, dan KKE adalah estimasi yang signifikan. Jumlah KKE sensitif terhadap perubahan keadaan dan prakiraan kondisi ekonomi. Pengalaman kerugian kredit historis Grup dan perkiraan kondisi ekonomi mungkin juga tidak mewakili gagal bayar pelanggan yang sebenarnya di masa depan. Penjelasan lebih lanjut diungkapkan dalam Catatan 5.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Estimates and Assumptions

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

Allowance for Impairment of Trade Receivables

The Group uses a provision matrix to calculate Expected Credit Loss ("ECL")s for trade receivables. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns (i.e., by geography, product type, customer type and rating, and coverage by letters of credit and other forms of credit insurance).

The provision matrix is initially based on the Group's historical observed default rates. The Group will calibrate the matrix to adjust the historical credit loss experience with forward-looking information. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analyzed.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Group's historical credit loss experience and forecast of economic conditions may also not be representative of customer's actual default in the future. Further details are disclosed in Note 5.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN (lanjutan)

Estimasi dan Asumsi (lanjutan)

Imbalan Pascakerja

Nilai kini liabilitas imbalan kerja jangka panjang tergantung pada sejumlah faktor yang ditentukan secara aktuaria dengan menggunakan sejumlah asumsi. Asumsi yang digunakan dalam menentukan biaya bersih untuk pensiun termasuk tingkat diskonto dan kenaikan biaya imbalan di masa depan. Setiap perubahan dalam asumsi akan berdampak pada nilai tercatat liabilitas imbalan kerja jangka panjang.

Meskipun Grup berkeyakinan bahwa asumsi tersebut adalah wajar dan sesuai, perbedaan signifikan pada hasil aktual Grup atau perubahan signifikan dalam asumsi yang ditetapkan Grup dapat mempengaruhi secara material provisi dan beban neto atas beban imbalan kerja karyawan. Penjelasan lebih rinci diungkapkan dalam Catatan 16.

Estimasi atas Suku Bunga Pinjaman Inkremental dari Suatu Sewa

Grup tidak dapat langsung menentukan tingkat bunga implisit dalam sewa, oleh karena itu, Grup menggunakan SBPI untuk mengukur liabilitas sewa. SBPI adalah tingkat bunga yang harus dibayar oleh Grup untuk meminjam dalam jangka waktu yang sama.

Dengan demikian, SBPI mencerminkan tingkat bunga yang harus dibayar oleh Grup, yang perlu diestimasi ketika tidak ada tingkat bunga yang dapat langsung diamati (seperti untuk entitas dalam Grup yang tidak melakukan transaksi pembiayaan) atau ketika tingkat bunga perlu disesuaikan untuk mencerminkan persyaratan dan kondisi sewa.

Grup menetapkan estimasi SBPI menggunakan input yang dapat diamati (seperti suku bunga pasar) jika tersedia dan diharuskan untuk membuat estimasi spesifik untuk entitas tertentu jika diperlukan.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Estimates and Assumptions (continued)

Post-employment Benefits

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

While the Group believes that its assumptions are reasonable and appropriate, significant differences in the Group's actual results or significant changes in the Group's assumptions may materially affect its provision and net expense for employee benefits. Further details are disclosed in Note 16.

Estimating the Incremental Borrowing Rate of a Lease

The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its IBR to measure lease liabilities. The IBR is the rate of interest that the Company would have to pay to borrow over a similar term.

The IBR therefore reflects interest the Group would have to pay, which requires estimation when no observable rates are available (such as for entities within the Group that do not enter into financing transactions) or when they need to be adjusted to reflect the terms and conditions of the lease.

The Group estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates as necessary.

4. KAS DAN SETARA KAS DAN DEPOSITO BERJANGKA / *4. CASH AND CASH EQUIVALENTS AND TIME DEPOSITS*

Kas dan setara kas / *Cash and cash equivalents*

Kas dan setara kas terdiri dari: / *Cash and cash equivalents consists of:*

	31 Desember 2025/ *December 31, 2025*	**31 Desember 2024/ *December 31,2024***	
Kas	422	427	***Cash on Hand***
Bank			***Cash in Banks***
Rupiah			*Rupiah*
PT Bank Permata Tbk	371.511	13.390	*PT Bank Permata Tbk*
PT Bank Rakyat Indonesia (Persero) Tbk.	102.663	5.105	*PT Bank Rakyat Indonesia (Persero) Tbk.*
PT Bank Central Asia Tbk.	81.211	170.963	*PT Bank Central Asia Tbk*
PT Bank Mandiri (Persero) Tbk.	11.647	3.001	*PT Bank Mandiri (Persero) Tbk*
PT Bank BCA Syariah	5.976	5.473	*PT Bank BCA Syariah*
PT Bank Negara Indonesia (Persero) Tbk.	3.546	2.092	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Bank Pembangunan Daerah Jawa Tengah	1.341	9.802	*PT Bank Pembangunan Daerah Jawa Tengah*
Lainnya (masing-masing di bawah Rp1 miliar)	1.388	1.832	*Others (below Rp1 billion each)*
Dolar Amerika Serikat			*United States Dollar*
PT Bank Central Asia Tbk	15.070	1.746	*PT Bank Central Asia Tbk*
Advance Bank of Asia Ltd.	6.083	5.505	*Advance Bank of Asia Ltd.*
CIMB Bank Plc	3.027	1.190	*CIMB Bank Plc*
ACLEDA Bank Plc.	1.165	516	*ACLEDA Bank Plc.*
Union Commercial Bank Plc	331	2.372	*Union Commercial Bank Plc*
Lainnya (masing-masing di bawah Rp50 juta)	-	12	*Others (below Rp50 million each)*
Deposito Berjangka			***Time Deposits***
Rupiah			*Rupiah*
PT Bank Rakyat Indonesia (Persero) Tbk.	48.000	35.000	*PT Bank Rakyat Indonesia (Persero) Tbk.*
PT Bank SMBC Indonesia Tbk.	14.000	9.000	*PT Bank SMBC Indonesia Tbk.*
PT Bank Permata Tbk.	10.000	45.000	*PT Bank Permata Tbk.*
Dolar Amerika Serikat			*United States Dollar*
CIMB Bank Plc	8.391	4.849	*CIMB Bank Plc*
Union Commercial Banks Plc	8.391	17.778	*Union Commercial Banks Plc*
Total	**694.163**	**335.053**	***Total***

Suku bunga tahunan deposito berkisar antara: / *The time deposits bear annual interest rates ranging as follows:*

	31 Desember 2025/ *December 31, 2025*	**31 Desember 2024/ *December 31,2024***	
Rupiah	4,25% - 6,50%	4,75% - 6,25%	*Rupiah*
Dolar Amerika Serikat	2,50% - 3,35%	2,20% - 4,25%	*United State Dollar*

Pada tanggal 31 Desember 2025 dan 2024 tidak terdapat saldo kas dan setara kas yang digunakan sebagai jaminan atau dibatasi penggunaannya. / *As of December 31, 2025 dan 2024, there is no balance of cash and cash equivalents which was pledged as collateral and restricted in use.*

4. KAS DAN SETARA KAS DAN DEPOSITO BERJANGKA (lanjutan)

Kas dan setara kas (lanjutan)

Tidak terdapat saldo kas dan setara kas kepada pihak berelasi tanggal 31 Desember 2025 dan 2024.

Deposito berjangka

Deposito berjangka terdiri dari:

	31 Desember 2025/ *December 31, 2025*	**31 Desember 2024/ *December 31,2024***	
Deposito Berjangka			***Time Deposits***
Dolar Amerika Serikat			*United States Dollar*
Union Commercial Bank Plc.	18.586	-	*Union Commercial Bank Plc.*
CIMB Bank Plc.	15.270	13.032	*CIMB Bank Plc.*
Rupiah			*Rupiah*
PT Bank Permata Tbk	-	4.254	*PT Bank Permata Tbk.*
Total	**33.856**	**17.286**	***Total***

Deposito berjangka merupakan deposito yang memiliki jangka waktu lebih dari 3 (tiga) bulan tapi tidak melebihi 1 (satu) tahun dari tanggal penempatannya.

Suku bunga tahunan deposito berjangka berkisar antara:

	31 Desember 2025/ *December 31, 2025*	**31 Desember 2024/ *December 31,2024***	
Rupiah	-	5,50%	*Rupiah*
Dolar Amerika Serikat	3,25% - 4,10%	4,40% - 4,75%	*United State Dollar*

Pada tanggal 31 Desember 2025 dan 2024, tidak terdapat saldo deposito berjangka yang digunakan sebagai jaminan atau dibatasi penggunaannya.

4. CASH AND CASH EQUIVALENTS AND TIME DEPOSITS (continued)

Cash and cash equivalents (continued)

There are no cash and cash equivalents balance placed to any related party as of December 31, 2025 dan 2024.

Time deposits

Time deposits consists of:

Time deposit represent deposit which will be due in more than 3 (three) months but not exceeding 1 (one) year at the time of placement.

The time deposits bear annual interest rates ranging as follows:

As of December 31, 2025 and 2024, there is no balance of time deposits which was pledged as collateral and restricted in use.

5. PIUTANG / *5. ACCOUNTS RECEIVABLES*

Piutang usaha / *Trade receivables*

Rincian piutang usaha adalah sebagai berikut: / *The details of trade receivables are as follows:*

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31,2024*	
Pihak ketiga			*Third parties*
Dalam Rupiah	2.213.356	2.311.487	*In Rupiah*
Dalam Dolar Amerika Serikat	29.060	28.430	*In United States Dollar*
Total pihak ketiga	2.242.416	2.339.917	*Total third parties*
Dikurangi cadangan kerugian penurunan nilai piutang usaha	(8.841)	(6.745)	*Less allowance for impairment losses of trade receivables*
Pihak ketiga - neto	2.233.575	2.333.172	*Third parties - net*
Pihak berelasi (Catatan 28a)	3.836	368	*Related parties (Notes 28a)*
Total	**2.237.411**	**2.333.540**	***Total***

Analisis piutang usaha - pihak ketiga berdasarkan umur piutang adalah sebagai berikut: / *An aging analysis of the trade receivables - third parties are as follows:*

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31,2024*	
Pihak ketiga			*Third parties*
Lancar	1.661.572	1.749.965	*Current*
Lewat jatuh tempo:			*Overdue:*
30 hari	340.046	365.097	*30 days*
31-60 hari	84.949	113.108	*31-60 days*
61-90 hari	57.760	50.849	*61-90 days*
Lebih dari 90 hari	98.089	60.898	*Over 90 days*
Total	2.242.416	2.339.917	***Total***
Dikurangi cadangan kerugian penurunan nilai piutang usaha	(8.841)	(6.745)	*Less allowance for impairment losses of trade receivables*
Total	**2.233.575**	**2.333.172**	***Total***

Analisis piutang usaha - pihak berelasi berdasarkan umur piutang adalah sebagai berikut: / *An aging analysis of the trade receivables - related parties are as follows:*

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31,2024*	
Pihak berelasi			*Related parties*
Lancar	3.836	368	*Current*

5. PIUTANG (lanjutan) / *5. ACCOUNTS RECEIVABLES (continued)*

Piutang usaha (lanjutan) / *Trade receivables (continued)*

Mutasi cadangan kerugian penurunan nilai piutang usaha adalah sebagai berikut:

The movement of allowance for impairment losses on trade receivables value is as follows:

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31,2024*	
Saldo awal	6.745	6.997	*Beginning balance*
Penyisihan tahun berjalan	2.365	563	*Allowance for the year*
Pemulihan selama tahun berjalan	(27)	(111)	*Recovery during the year*
Penghapusan selama tahun berjalan	(268)	(739)	*Write-off during the year*
Selisih kurs penjabaran laporan keuangan	26	35	*Difference in foreign currency translation of financial statement*
Total	**8.841**	**6.745**	***Total***

Berdasarkan penilaian atas kerugian kredit ekspektasian atas saldo akun piutang usaha pihak ketiga pada akhir tahun, terdapat penyisihan penurunan nilai piutang usaha. Manajemen percaya bahwa penyisihan untuk penurunan nilai piutang usaha pihak ketiga sudah memadai untuk menutupi kerugian dari piutang yang tidak dapat ditagih.

Based on the assessment of expected credit losses on trade receivables third parties at the end of the year, there is an allowance for impairment of accounts receivable. Management believes that an allowance for impairment of accounts receivable third parties is adequate to cover any losses from uncollectible of receivables.

Piutang usaha tertentu AAM sebesar Rp505 miliar pada tanggal 31 Desember 2025 dan 2024 (Catatan 12) digunakan sebagai jaminan atas fasilitas pinjaman bank yang diperoleh AAM.

Certain trade receivables of AAM amounting to Rp505 billion as of December 31, 2025 and 2024 (Note 12) are used as collateral for the bank loan facilities obtained by the AAM.

Piutang lain-lain / *Other receivables*

Akun ini terutama merupakan biaya prinsipal yang dibayarkan terlebih dahulu oleh entitas anak kepada pelanggan dan akan diklaim kembali oleh entitas anak kepada prinsipal.

This account mainly represents principal fees that are paid in advance by the subsidiary to the customer and will be reclaimed by the subsidiary to the principal.

Berdasarkan hasil penelaahan terhadap kemungkinan tidak tertagihnya piutang lain-lain pada akhir tahun, manajemen Grup berkeyakinan bahwa seluruh piutang lain-lain dapat tertagih dan tidak diperlukan pembentukan cadangan kerugian piutang tak tertagih.

Based on the review of the possibility of non-collectible receivables from other receivables at the end of the year, the Group's management believes that all other receivables are fully collectible and no allowance for doubtful accounts is necessary.

6. INVESTASI JANGKA PENDEK / *6. SHORT-TERM INVESTMENTS*

Pengukuran nilai wajar atas investasi pada instrumen keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain adalah sebagai berikut:

The fair value measurements of investment in financial instruments at fair value through other comprehensive income are as follow:

	31 Desember 2025/ *December 31, 2025*	**31 Desember 2024/ *December 31,2024***	
Biaya perolehan	271.390	27.993	*Cost*
Laba (rugi) belum terealisasi	1.110	(397)	*Unrealized gain (loss)*
Total investasi jangka pendek	**272.500**	**27.596**	***Total short-term investment***

Pada tanggal 31 Desember 2025 dan 2024, investasi ditempatkan pada obligasi pemerintah dan obligasi perusahaan swasta yang memiliki rating AAA yang dikeluarkan oleh PT Pemeringkat Efek Indonesia.

As of December 31, 2025 and 2024, investments were placed in the government bonds and private companies bonds with AAA rating issued by PT Pemeringkat Efek Indonesia.

Total pendapatan bunga yang dihitung menggunakan metode suku bunga efektif untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, masing-masing sebesar Rp2.644 dan Rp1.232.

The total interest income calculated using the effective interest rate method for the years ended December 31, 2025 and 2024, amounting to Rp2,644 and Rp1,232, respectively.

Laba (rugi) yang belum direalisasi atas investasi untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, masing-masing sebesar Rp1.507 dan Rp(412), disajikan pada akun "Penghasilan komprehensif lain" pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

Unrealized gain (loss) on investment for the years ended December 31, 2025 and 2024, amounting to Rp1,507 and Rp(412), respectively, is presented in "Other comprehensive income" on consolidated statement of profit or loss and other comprehensive income.

7. PERSEDIAAN / *7. INVENTORIES*

Rincian persediaan adalah sebagai berikut:

Inventories consist of:

	31 Desember 2025/ *December 31, 2025*	**31 Desember 2024/ *December 31,2024***	
Barang jadi			*Finished goods*
Produk farmasi	1.188.173	919.628	*Pharmaceuticals products*
Produk kesehatan	327.232	537.358	*Health products*
Alat kesehatan	371.122	378.376	*Medical devices*
Barang dalam perjalanan	20.186	11.672	*Good in transit*
Total barang jadi	1.906.713	1.847.034	*Total finished goods*
Material dan kemasan	3.453	2.549	*Material and packaging*
Lain-lain	1.283	1.055	*Others*
Total	1.911.449	1.850.638	*Total*
Cadangan penurunan nilai pasar dan keusangan persediaan	(864)	(549)	*Allowance for declining in market value and obsolescence of inventories*
Total	1.910.585	1.850.089	*Total*
Estimasi retur	55.978	54.439	*Estimation of return*
Total	**1.966.563**	**1.904.528**	***Total***

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

Mutasi cadangan penurunan nilai pasar dan keusangan persediaan adalah sebagai berikut:

The movements of allowance for declining in market value and obsolescence of inventories is as follows:

	31 Desember 2025/ *December 31, 2025*	**31 Desember 2024/ *December 31,2024***	
Saldo awal	549	743	*Beginning balance*
Tambahan penyisihan tahun berjalan (Catatan 21)	1.162	811	*Addition of provision during the years (Note 21)*
Pemulihan selama tahun berjalan (Catatan 21)	-	(121)	*Recovery during the years (Note 21)*
Penghapusan selama tahun berjalan	(865)	(904)	*Write-off during the years*
Selisih kurs penjabaran laporan keuangan	18	20	*Difference in foreign currency translation of financial statement*
Saldo akhir	**864**	**549**	***Ending balance***

Berdasarkan hasil penelaahan atas kondisi persediaan pada akhir tahun, Grup berkeyakinan bahwa jumlah cadangan penurunan nilai persediaan tersebut cukup untuk menutup kemungkinan kerugian atas penurunan nilai persediaan.

Based on the review on the condition of the inventories at the end of the year, the Group believes that the allowance for declining in value of inventories is adequate to cover possible losses from the decline in value of these inventories.

Persediaan yang diakui sebagai beban pokok penjualan untuk tahun yang berakhir pada 31 Desember 2025 dan 2024, masing-masing sebesar Rp13,4 triliun dan Rp13,1 triliun (Catatan 21).

Inventories recognized as cost of goods sold for the years ended December 31, 2025 and 2024, amounting to Rp13.4 trillion and Rp13.1 trillion, respectively (Note 21).

Pada tanggal 31 Desember 2025 dan 2024, persediaan tertentu milik AAM, entitas anak, sebesar Rp651,6 milliar digunakan sebagai jaminan atas fasilitas pinjaman bank yang diperoleh AAM (Catatan 12).

As of December 31, 2025 and 2024, certain inventories of AAM, a subsidiary, amounting to Rp651.6 billion are used as collateral for the bank loan facilities obtained by AAM (Note 12).

Persediaan telah diasuransikan terhadap risiko kerugian akibat kebakaran, kehilangan, dan risiko lainnya pada perusahaan asuransi pihak ketiga dengan nilai pertanggungan pada tanggal 31 Desember 2025 dan 2024 sebesar Rp696,6 miliar, AS$467,3 juta dan Rp694,1 miliar, AS$452,1 juta masing-masing. Manajemen Grup berpendapat bahwa nilai pertanggungan tersebut cukup untuk menutup kemungkinan kerugian dari risiko-risiko tersebut.

Inventories are covered by insurance against losses from fire, theft, and other risks to the third parties insurance company, under blanket policies as of December 31, 2025 and 2024 amounting to Rp696.6 billion, US$467.3 million and Rp694.1 billion, US$452.1 million, respectively. The Group management believes that the insurance coverage is sufficient to cover possible losses arising from such risks.

8. BIAYA DIBAYAR DI MUKA, BIAYA DITANGGUHKAN, DAN ASET TIDAK LANCAR LAINNYA

8. PREPAID EXPENSES, DEFERRED CHARGES AND OTHER NON-CURRENT ASSETS

Biaya dibayar di muka

Prepaid expenses

Rincian biaya dibayar di muka adalah sebagai berikut:

Prepaid expenses consist of:

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31, 2024*	
Asuransi	2.289	1.266	*Insurance*
Operasional	649	1.082	*Operations*
Lain-lain	4.483	3.593	*Others*
Total	**7.421**	**5.941**	***Total***

Biaya ditangguhkan

Deferred charges

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31, 2024*	
Biaya ditangguhkan	**-**	**28.226**	*Deferred charges*

Pada tanggal 31 Desember 2024, biaya ditangguhkan merupakan biaya yang sudah dan diperkirakan akan timbul sehubungan dengan proses Penawaran Umum Perdana Saham Perusahaan.

As of December 31, 2024, deferred charges represent cost that have been and are estimated to be incurred in connection with the Company's Initial Public Offering (IPO) process.

Aset tidak lancar lainnya

Other non-current assets

Pada tanggal 31 Desember 2025 dan 2024, aset tidak lancar lainnya merupakan uang muka pembelian aset tetap, uang muka pembelian aset tidak berwujud, dan uang jaminan sewa.

As of December 31, 2025 and 2024, other non-current assets represented advance on the purchase of fixed assets, advances on the purchase of intangible assets, and security deposits of rental.

9. ASET TETAP / *9. FIXED ASSETS*

Rincian aset tetap adalah sebagai berikut: / *The details of fixed assets are as follows:*

	Tahun yang berakhir pada tanggal 31 Desember 2025/ *Year ended December 31, 2025*					
	Saldo awal/ Beginning balance	*Penambahan/ Additions*	*Pengurangan/ Deductions*	*Selisih kurs penjabaran laporan keuangan/ Difference in foreign currency translation of financial statements*	*Saldo Akhir/ Ending balance*	
Harga Perolehan						***Cost***
Tanah	105.336	132.141	-	-	237.477	*Lands*
Bangunan	172.403	39.566	-	154	212.123	*Buildings*
Kendaraan	13.853	1.339	882	323	14.633	*Vehicles*
Mesin	15.146	92	-	-	15.238	*Machineries*
Peralatan dan perabot kantor	228.064	24.072	845	227	251.518	*Furniture, fixtures, and office equipment*
Total	**534.802**	**197.210**	**1.727**	**704**	**730.989**	***Total***
Aset dalam pembangunan	263	17.071	-	-	17.334	*Constructions in progress*
Total Harga Perolehan	**535.065**	**214.281**	**1.727**	**704**	**748.323**	***Total Cost***
Akumulasi Penyusutan						***Accumulated Depreciation***
Bangunan	51.864	10.139	-	129	62.132	*Buildings*
Kendaraan	12.728	736	882	283	12.865	*Vehicles*
Mesin	1.846	1.263	-	-	3.109	*Machineries*
Peralatan dan perabot kantor	165.096	26.153	739	201	190.711	*Furniture, fixtures, and office equipment*
Total akumulasi penyusutan	**231.534**	**38.291**	**1.621**	**613**	**268.817**	***Total accumulated depreciation***
Nilai Buku	**303.531**				**479.506**	***Net Book Value***

	Tahun yang berakhir pada tanggal 31 Desember 2024/ *Year ended December 31, 2024*						
	Saldo awal/ *Beginning balance*	**Penambahan/ *Additions***	**Reklasifikasi/ *Reclassification***	**Pengurangan/ *Deductions***	**Selisih kurs penjabaran laporan keuangan/ *Difference in foreign currency translation of financial statements***	**Saldo Akhir/ *Ending balance***	
Harga Perolehan							***Cost***
Tanah	105.336	-	-	-	-	105.336	*Lands*
Bangunan	158.958	5.658	7.607	-	180	172.403	*Buildings*
Kendaraan	12.976	669	-	133	341	13.853	*Vehicles*
Mesin	13.836	-	1.310	-	-	15.146	*Machineries*
Peralatan dan perabot kantor	183.965	42.826	2.587	1.582	268	228.064	*Furniture, fixtures, and office equipment*
Total	**475.071**	**49.153**	**11.504**	**1.715**	**789**	**534.802**	***Total***
Aset dalam pembangunan	6.778	4.239	(10.754)	-	-	263	*Constructions in progress*
Total Harga Perolehan	**481.849**	**53.392**	**750**	**1.715**	**789**	**535.065**	***Total Cost***
Akumulasi Penyusutan							***Accumulated Depreciation***
Bangunan	43.024	8.723	-	-	117	51.864	*Buildings*
Kendaraan	11.918	629	-	133	314	12.728	*Vehicles*
Mesin	674	1.172		-	-	1.846	*Machineries*
Peralatan dan perabot kantor	142.960	22.404	750	1.217	199	165.096	*Furniture, fixtures, and office equipment*
Total akumulasi penyusutan	**198.576**	**32.928**	**750**	**1.350**	**630**	**231.534**	***Total accumulated depreciation***
Nilai Buku	**283.273**					**303.531**	***Net Book Value***

9. ASET TETAP (lanjutan) / *9. FIXED ASSETS (continued)*

a. Pembebanan penyusutan adalah sebagai berikut: / *a. Depreciation is charged as follows:*

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Beban penjualan (Catatan 22)	28.103	23.609	*Selling expense (Note 22)*
Beban umum dan administrasi (Catatan 23)	5.564	5.013	*General and administrative expenses (Note 23)*
Beban pokok penjualan	4.624	4.306	*Cost of goods sold*
Total	**38.291**	**32.928**	***Total***

b. Perhitungan laba pelepasan aset tetap adalah sebagai berikut: / *c. The computation of gains on diposal of fixed assetsis as follows:*

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Hasil penjualan neto	451	400	*Net proceeds from sales*
Nilai buku neto	(106)	(365)	*Net book value*
Laba pelepasan aset tetap	**345**	**35**	***Gains on disposal of fixed assets***

c. Rincian aset dalam pembangunan adalah sebagai berikut: / *c. The details of construction in progress are as follows:*

	Tahun yang berakhir pada tanggal 31 Desember 2025/ Year ended December 31, 2025				
	Persentase penyelesaian/ *Percentage of*	**Akumulasi biaya/ *Accumulated costs***	**Nilai Kontrak/ *Contract Value***	**Estimasi Penyelesaian/ *Estimated***	
Proyek kantor dan gudang	38%	17.334	45.863	Juni 2026/ June 2026	*Office and warehouse projects*

	Tahun yang berakhir pada tanggal 31 Desember 2024/ *Year ended December 31, 2024*				
	Persentase penyelesaian/ *Percentage of*	**Akumulasi biaya/ *Accumulated costs***	**Nilai Kontrak/ *Contract Value***	**Estimasi Penyelesaian/ *Estimated***	
Proyek gudang	30% - 50%	263	764	Desember 2025/ *December 2025*	*Warehouse projects*

d. Manajemen Grup berkeyakinan bahwa tidak terdapat indikasi adanya penurunan nilai aset tetap Grup pada tanggal 31 Desember 2025 dan 2024. / *d. The Group's management believes that there is no indication of impairment of asset value of the Group's fixed assets as of December 31, 2025 and 2024.*

9. ASET TETAP (lanjutan)

e. Grup telah mengasuransikan aset tetap (tidak termasuk tanah) pada perusahaan asuransi pihak ketiga, terhadap risiko kerugian akibat kerusakan, bencana alam, kebakaran dan risiko lainnya berdasarkan suatu paket polis tertentu dengan nilai pertanggungan pada tanggal 31 Desember 2025 dan 2024 sebesar Rp667,65 miliar, AS$1,89 juta dan Rp558,07 miliar, AS$1,26 juta masing-masing. Manajemen Grup berkeyakinan bahwa nilai pertanggungan tersebut cukup untuk menutup kemungkinan kerugian yang timbul dari risiko-risiko tersebut.

f. Aset tetap dalam bentuk tanah dengan status Hak Guna Bangunan terletak di beberapa kota di Indonesia yang akan berakhir pada berbagai tanggal antara tahun 2031 sampai dengan tahun 2055. Manajemen Grup berkeyakinan bahwa hak tersebut dapat diperpanjang pada saat berakhirnya hak tersebut.

g. Pada tanggal 31 Desember 2025 dan 2024, tanah dan bangunan tertentu digunakan sebagai jaminan atas fasilitas pinjaman bank yang diperoleh entitas anak (Catatan 12).

h. Pada tanggal 31 Desember 2025 dan 2024, nilai perolehan aset tetap Grup yang telah disusutkan penuh namun masih digunakan masing-masing sebesar Rp155,82 miliar dan Rp138,48 miliar yang terutama terdiri atas bangunan, kendaraan dan peralatan, dan perabot kantor.

i. Pada tanggal 31 Desember 2025 dan 2024, tidak terdapat aset tetap yang tidak dipakai sementara, dihentikan dari penggunaannya dan diklasifikasikan sebagai aset tersedia untuk dijual.

9. FIXED ASSETS (continued)

e. The Group insured its fixed assets (except for lands) to the third parties insurance company, against losses from damage, natural disasters, fire and other risks under blanket policies as of December 31, 2025 and 2024 amounting to Rp667.65 billion, US$1.89 million and Rp558.07 billion, US$1.26 million, respectively. The Group's management believes that the insurance is sufficient to cover possible losses arising from such risks.

f. Land under the Right to Build is located in several cities in Indonesia which will expire on various dates between 2031 and 2055. The Group's management believes that these rights are renewable upon their expiry.

g. On December 31, 2025 and 2024, lands and certain buildings are used as collateral for the bank loan facilities obtained by the subsidiaries (Note 12).

h. As of December 31, 2025 and 2024, the costs of the Group's fixed assets that have been fully depreciated but are still being utilized amounted to Rp155.82 billion and Rp138.48 billion, respectively, which mainly consist of buildings, vehicles, furniture and fixtures, and office equipment.

i. As of December 31, 2025 and 2024, there were no fixed assets that are not used temporarily, stopped from their usage and classified as assets available for sale.

10. ASET HAK GUNA / *10. RIGHT OF USE ASSETS*

Akun ini terdiri dari: / *This account consists of:*

	Tahun yang berakhir pada tanggal 31 Desember 2025/ *Year ended December 31, 2025*						
	Saldo awal/ *Beginning balance*	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Penyesuaian/ *Adjustment*	Efek Translasi/ *Translation effect*	Saldo Akhir/ *Ending balance*	
Harga Perolehan							***Cost***
Bangunan	294.694	15.514	57.679	(2)	628	253.155	*Buildings*
Kendaraan	111.213	44.783	-	-	-	155.996	*Vehicles*
Total Harga Perolehan	**405.907**	**60.297**	**57.679**	**(2)**	**628**	**409.151**	***Total Cost***
Akumulasi Penyusutan							***Accumulated Depreciation***
Bangunan	191.653	28.420	35.421	(35)	461	185.078	*Buildings*
Kendaraan	101.368	17.838	-	-	-	119.206	*Vehicles*
Total akumulasi penyusutan	**293.021**	**46.258**	**35.421**	**(35)**	**461**	**304.284**	***Total accumulated depreciation***
Nilai Buku	**112.886**					**104.867**	***Net Book Value***

	Tahun yang berakhir pada tanggal 31 Desember 2024/ *Year ended December 31, 2024*							
	Saldo awal/ *Beginning balance*	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Penyesuaian/ *Adjustment*	Reklasifikasi/ *Reclassification*	Efek Translasi/ *Translation effect*	Saldo Akhir/ *Ending balance*	
Harga Perolehan								***Cost***
Transaksi sewa dalam lingkup PSAK 116								*Lease transactions under PSAK 116*
Bangunan	292.410	32.822	31.492	297	-	657	294.694	*Buildings*
Kendaraan	104.255	6.958	-	-	-	-	111.213	*Vehicles*
Sewa pembiayaan								*Finance lease*
Peralatan dan perabot kantor	750	-	-	-	(750)	-	-	*Furniture and fixtures and office equipment*
Total Harga Perolehan	**397.415**	**39.780**	**31.492**	**297**	**(750)**	**657**	**405.907**	***Total Cost***
Akumulasi Penyusutan								***Accumulated Depreciation***
Transaksi sewa dalam lingkup PSAK 116								*Lease transactions under PSAK 116*
Bangunan	161.339	39.053	9.212	65	-	408	191.653	*Buildings*
Kendaraan	80.477	20.891	-	-	-	-	101.368	*Vehicles*
Sewa pembiayaan								*Finance lease*
Peralatan dan perabot kantor	566	184	-	-	(750)	-	-	*Furniture and fixtures and office equipment*
Total akumulasi penyusutan	**242.382**	**60.128**	**9.212**	**65**	**(750)**	**408**	**293.021**	***Total accumulated depreciation***
Nilai Buku	**155.033**						**112.886**	***Net Book Value***

Liabilitas Sewa / *Lease Liabilities*

Mutasi liabilitas sewa sehubungan dengan aset hak guna adalah sebagai berikut:

The movement of lease liabilities in relation to the right of use assets are as follows:

	Tahun yang berakhir pada tanggal 31 Desember 2025/ *Year ended December 31, 2025*								
	Saldo awal/ *Beginning balance*	Penambahan/ *Additions*	Beban Bunga/ *Finance Cost*	Pembayaran/ *Payments*	Pengurangan/ *Deductions*	Penyesuaian/ *Adjustment*	Efek translasi/ *Translation effect*	Saldo Akhir/ *Ending balance*	
Bangunan	98.929	15.514	4.483	(46.274)	30.622	88	180	42.298	*Buildings*
Kendaraan	10.313	44.783	3.563	(20.229)	-	-	-	38.430	*Vehicles*
Total	**109.242**	**60.297**	**8.046**	**(66.503)**	**30.622**	**88**	**180**	**80.728**	***Total***

	Tahun yang berakhir pada tanggal 31 Desember 2024/ *Year ended December 31, 2024*								
	Saldo awal/ *Beginning balance*	Penambahan/ *Additions*	Beban Bunga/ *Finance Cost*	Pembayaran/ *Payments*	Pengurangan/ *Deductions*	Penyesuaian/ *Adjustment*	Efek translasi/ *Translation effect*	Saldo Akhir/ *Ending balance*	
Bangunan	130.402	31.950	8.534	(35.619)	36.977	365	274	98.929	*Buildings*
Kendaraan	24.021	6.958	1.555	(22.221)	-	-	-	10.313	*Vehicles*
Total	**154.423**	**38.908**	**10.089**	**(57.840)**	**36.977**	**365**	**274**	**109.242**	***Total***

10. ASET HAK GUNA (lanjutan) / *10. RIGHT OF USE ASSETS (continued)*

Liabilitas Sewa (lanjutan) / ***Lease Liabilities (continued)***

Jumlah tercatat dari liabilitas sewa dihitung berdasarkan arus kas diskonto dengan menggunakan tingkat Suku Bunga Pinjaman Inkremental ("SBPI") sebesar 7,00% - 7,75%.

The carrying amount of lease liabilities are calculated based on discounted cash flows using Incremental Borrowing Rate ("IBR") of 7.00% - 7.75%.

Liabilitas sewa berdasarkan jangka waktu: / *Lease liabilities based on maturity:*

	31 Desember 2025/ *December 31, 2025*	**31 Desember 2024/ *December 31,2024***	
Jangka Pendek	32.693	41.498	*Short-term*
Jangka Panjang	48.035	67.744	*Long-term*
Total	**80.728**	**109.242**	***Total***

Jumlah yang diakui pada laporan laba rugi konsolidasian : / *Amount recognized in the consolidated statement of profit or loss are as follows:*

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Beban bunga atas liabilitas sewa (Catatan 27)	8.046	10.089	*Finance cost on lease liabilities (Note 27)*
Beban depresiasi aset hak guna			*Depreciation of right of use assets*
Beban penjualan (Catatan 22)	39.913	53.637	*Selling expenses (Note 22)*
Beban umum dan administrasi (Catatan 23)	6.345	6.491	*General and administrative expenses (Note 23)*
Beban sewa jangka pendek	8.956	7.808	*Short-term rent*

11. ASET TAKBERWUJUD / *11. INTANGIBLE ASSETS*

Rincian aset takberwujud adalah sebagai berikut: / *Intangible assets consist of:*

	Tahun yang berakhir pada tanggal 31 Desember 2025/ *Year ended December 31, 2025*				
	Saldo awal/ *Beginning balance*	**Penambahan/ *Additions***	**Efek Translasi/ *Translation effect***	**Saldo Akhir/ *Ending balance***	
Harga Perolehan					***Cost***
Lisensi perangkat lunak	41.776	581	37	42.394	*Software license*
Merk Dagang	100	-	-	100	*Trademark*
Total biaya perolehan	**41.876**	**581**	**37**	**42.494**	***Total cost***
Akumulasi Amortisasi					***Accumulated Amortization***
Lisensi perangkat lunak	30.022	3.073	20	33.115	*Software license*
Merk Dagang	19	9	-	28	*Trademark*
Total akumulasi amortisasi	**30.041**	**3.082**	**20**	**33.143**	***Total accumulated amortization***
Nilai Buku	**11.835**			**9.351**	***Net Book Value***

11. ASET TAKBERWUJUD (lanjutan) / *11. INTANGIBLE ASSETS (continued)*

Rincian aset takberwujud adalah sebagai berikut: (lanjutan) / *Intangible assets consist of: (continued)*

	Tahun yang berakhir pada tanggal 31 Desember 2024/ *Year ended December 31, 2024*				
	Saldo awal/ *Beginning balance*	Penambahan/ *Additions*	Efek Translasi/ *Translation effect*	Saldo Akhir/ *Ending balance*	
Harga Perolehan					***Cost***
Lisensi perangkat lunak	37.091	4.640	45	41.776	*Software license*
Merk Dagang	100	-	-	100	*Trademark*
Total biaya perolehan	**37.191**	**4.640**	**45**	**41.876**	***Total cost***
Akumulasi Amortisasi					***Accumulated Amortization***
Lisensi perangkat lunak	27.412	2.591	19	30.022	*Software license*
Merk Dagang	10	9	-	19	*Trademark*
Total akumulasi amortisasi	**27.422**	**2.600**	**19**	**30.041**	***Total accumulated amortization***
Nilai Buku	**9.769**			**11.835**	***Net Book Value***

Pembebanan amortisasi adalah sebagai berikut: / *Amortization is charged as follows:*

	Tahun yang berakhir pada tanggal 31 Desember/ *Year ended December 31,*		
	2025	**2024**	
Beban penjualan	1.747	1.349	*Selling expense*
Beban umum dan administrasi	1.327	1.243	*General and administrative expense*
Beban pokok penjualan	8	8	*Cost of good sold*
Total	**3.082**	**2.600**	

Manajemen Grup berkeyakinan bahwa tidak ada indikasi penurunan nilai atas aset tidak berwujud tersebut pada tanggal 31 Desember 2025 dan 2024.

The Group's management believes that there is no indication of impairment of the intangible assets as of December 31, 2025 and 2024.

12. UTANG BANK / *12. BANK LOANS*

Rincian utang bank adalah sebagal berikut: / *The details of bank loans are as follows:*

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31,2024*	
Jangka pendek			***Short-term***
PT Bank Central Asia Tbk			*PT Bank Central Asia Tbk*
PT Anugrah Argon Medica			*PT Anugrah Argon Medica*
Pinjaman berjangka *Money market (PBMM)*	-	100.000	*Money Market Credit Facility (MMCF)*
Total jangka pendek	**-**	**100.000**	***Total short-term***
Jangka panjang			***Long-term***
PT Bank Central Asia Tbk			*PT Bank Central Asia Tbk*
PT Deca Metric Medica			*PT Deca Metric Medica*
Fasilitas kredit investasi	-	22.125	*Investment credit facility*
Utang bank jatuh tempo dalam waktu satu tahun	-	(7.000)	*Current maturities of bank loan*
Utang bank jangka panjang setelah dikurangi bagian jangka panjang	**-**	**15.125**	***Long-term bank loan - net off current portion***

12. UTANG BANK (lanjutan)

PT Bank Central Asia Tbk. ("BCA")

PT Anugrah Argon Medica ("AAM")

AAM memperoleh fasilitas pinjaman dari BCA yang terdiri dari fasilitas kredit lokal (rekening koran), kredit Multi-fasilitas yang berupa *Time Loan Revolving ("TLR") dan Surat Kredit Berdokumen dalam Negeri (SKBDN)*, Pinjaman Berjangka *Money Market ("PBMM")*, *Letter of Credit ("LC")*, bank garansi dan *Forex Line (Spot/Forward)* sejak tahun 2013.

12. BANK LOANS (continued)

PT Bank Central Asia Tbk. ("BCA")

PT Anugrah Argon Medica ("AAM")

AAM obtained facilities from BCA, consisting of overdraft facility, Multi-facility credit in the form of Time Loan Revolving ("TLR") and Local Letter of Credit (L/C), Money Market Credit Facility ("MMCF"), Letter of Credit ("LC"), bank guarantee and Forex Line (Spot/Forward) since 2013.

	31 Desember 2025/ *December 31, 2025*	**31 Desember 2024/ *December 31,2024***	
Bunga per tahun	6,00% - 7,50%	6,40% - 7,50%	*Interest per annum*

Berdasarkan adendum perjanjian keempat puluh tanggal 28 Agustus 2025, rincian fasilitas pinjaman beserta jumlah kredit maksimum adalah sebagai berikut:

Based on the fortieth addendum agreement dated August 28, 2025, the details of loan facilities and maximum credit amounts are as follows:

	Jumlah/ *Amount*	
Fasilitas kredit lokal (rekening koran)	Rp150.000	*Overdraft facility*
Fasilitas bank garansi	Rp250.000	*Bank guarantee facility*
Fasilitas *sight and usance letter of credit ("LC")*	AS$300.000/ *US$300,000*	*Sight and usance letter of credit ("LC") facility*
Fasilitas *Forex Line (Spot/Forward)*	AS$2.500.000/ *US$2,500,000*	*Forex Line (Spot/Forward) facility*
Fasilitas Kredit Multi dengan *sublimit* maksimal berupa:		*Multi-facility Credit with maximal sublimit in the form of:*
Fasilitas *Time Loan Revolving ("TLR")*	Rp150.000	*Time Loan Revolving ("TLR") facility*
Surat Kredit Berdokumen dalam Negeri ("SKBDN")	Rp100.000	*Local Letter of Credit (L/C)*
Fasilitas Pinjaman Berjangka *Money Market ("PBMM")*	Rp650.000	*Money Market Credit Facility ("MMCF")*

Fasilitas Kredit Multi AAM terdiri dari Fasilitas TLR dan SKBDN dengan total nilai *sublimit* Rp150.000, dimana penggunaan kedua fasilitas turunan tidak boleh melebihi total nilai *sublimit*.

Multi Credit Facility AAM, consists of TLR and SKBDN Facilities with the total sublimit value Rp150.000, where the two derivative facilities not exceeding the sublimit value.

Fasilitas pinjaman tersebut telah diperpanjang setiap tahun, terakhir telah diperpanjang sampai dengan tanggal 31 Agustus 2026. Fasilitas pinjaman ini dijamin dengan piutang usaha (Catatan 5), persediaan (Catatan 7), serta tanah dan bangunan tertentu minimal sebesar nilai pasar (Catatan 9) milik AAM.

These loan facilities have been extended every year, the latest extension is until August 31, 2026. These loan facilities are secured by trade receivables (Note 5), inventories (Note 7) and certain land and buildings minimum at market value (Note 9) of AAM.

12. UTANG BANK (lanjutan)

PT Bank Central Asia Tbk. ("BCA") (lanjutan)

PT Anugrah Argon Medica ("AAM") (lanjutan)

Pada tanggal 28 Agustus 2025, AAM menandatangani perubahan perjanjian pinjaman dengan BCA yang menyatakan AAM harus mempertahankan rasio keuangan berikut:

- Earnings before interest, taxes, depreciation and amortization (EBITDA) to interest ratio minimal sebesar 2 kali.
- Interest bearing debt to equity ratio maksimal 2 kali.
- Rasio piutang usaha dan persediaan terhadap net debt dan utang usaha, minimal 1 kali.

Pada tanggal 31 Desember 2025 dan 2024, AAM telah memenuhi seluruh persyaratan dan pembatasan sesuai perjanjian dengan BCA.

Pinjaman Rekening Koran, TLR dan PBMM, digunakan untuk modal kerja. Pada tanggal 31 Desember 2025, tidak ada saldo pinjaman bank kepada BCA.

Pada tanggal 31 Desember 2025 dan 2024, AAM telah menggunakan fasilitas bank garansi masing-masing sebesar Rp76 miliar dan Rp206 miliar yang terutama digunakan untuk pembelian persediaan.

PT Deca Metric Medica ("DMM")

Pada tahun 2022, DMM memperoleh fasilitas pinjaman dari BCA yang ditujukan untuk kebutuhan modal kerja. Fasilitas pinjaman tersebut telah diubah dengan perubahan kelima atas perjanjian kredit tanggal 28 Agustus 2025 dengan rincian sebagai berikut:

1. Fasilitas kredit multi yang terdiri dari fasilitas kredit lokal (rekening koran), fasilitas *letter of credit ("LC")* berupa *Sight L/C, Usance L/C, Usance Payable At Sight (UPAS)* dan fasilitas *Forex Forward Line* dengan jumlah maksimum sebesar Rp5.000.

   Batas waktu penarikan dan/atau penggunaan fasilitas ini sampai dengan 31 Agustus 2026 dan dikenakan suku bunga sebagai berikut:

12. BANK LOANS (continued)

PT Bank Central Asia Tbk. ("BCA") (continued)

PT Anugrah Argon Medica ("AAM") (continued)

On August 28, 2025, AAM entered into an addendum bank loan agreement with BCA which was stated that AAM was obliged to maintain financial ratios as follows:

- *Earnings before interest, taxes, depreciation and amortization (EBITDA) to interest ratio shall be at least 2 times.*
- *Interest bearing debt to equity ratio shall not exceed 2 times.*
- *Trade receivables and inventories to net debt and trade payables ratio shall be at least 1 times.*

As of December 31, 2025 and 2024, AAM has complied with all the requirements and restrictions in accordance with the bank loan covenants with BCA.

Overdraft loan, TLR, and MMCF are used for working capital. As of December 31, 2025 there is no outstanding bank loan to BCA.

As of December 31, 2025 and 2024, AAM utilized bank guarantee facilities amounting to Rp 76 billion and Rp206 billion, respectively, which are primarily used to purchase inventories.

PT Deca Metric Medica ("DMM")

In 2022, DMM obtained a credit facility from BCA to support its working capital. The loan facility has been changed with the fifth Amendment to the Credit Agreement dated August 28, 2025 with details as follows:

1. Multi credit facilities consist of overdraft loan, letter of credit facility ("LC") in the form of Sight L/C, Usance L/C, Usance Payable At Sight (UPAS) and Forex Forward Line facility with maximum limit amounted to Rp5.000.

   The deadline for withdrawing and/or using this facility is August 31, 2026 and it bears interest at the following rate:

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31,2024*	
Bunga per tahun	6.75% - 7.50%	7.50%	*Interest per annum*

12. UTANG BANK (lanjutan)

PT Bank Central Asia Tbk. ("BCA") (lanjutan)

PT Deca Metric Medica ("DMM") (lanjutan)

Pada tahun 2022, DMM memperoleh fasilitas pinjaman dari BCA yang ditujukan untuk kebutuhan modal kerja. Fasilitas pinjaman tersebut telah diubah dengan perubahan kelima atas perjanjian kredit tanggal 28 Agustus 2025 dengan rincian sebagai berikut: (lanjutan)

2. Fasilitas kredit investasi dengan jumlah maksimum sebesar Rp25.000.

   Fasilitas ini dikenakan bunga suku bunga sebagai berikut:

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31,2024*	
Bunga per tahun	6.75% - 7.50%	7.50%	*Interest per annum*

   DMM telah melunasi Kredit Investasi kepada BCA pada tanggal 27 Mei 2025 sehingga tidak terdapat saldo utang bank kepada BCA pada tanggal 31 Desember 2025.

Fasilitas-fasilitas tersebut dijamin dengan tanah dan bangunan pabrik yang terletak di Cikarang Selatan dengan nilai hak tanggungan minimal sebesar 110% dari plafon fasilitas kredit.

Pembatasan keuangan berdasarkan perjanjian pinjaman ini:

1. *Current ratio* minimal sebesar 1 kali;
2. *Interest bearing debt to equity plus shareholder loan* maksimal sebesar 2 kali.
3. *EBITDA to interest plus installment ratio* minimal sebesar 1 kali (berlaku sejak tahun 2026).

Pada tanggal 31 Desember 2025 dan 2024, DMM telah memenuhi semua persyaratan dan pembatasan sesuai dengan perjanjian dengan BCA.

PT Djembatan Dua ("DD")

Pada tahun 2013, DD memperoleh fasilitas pinjaman dari BCA. Perjanjian kredit ini telah diperpanjang beberapa kali. Berdasarkan adendum perjanjian kedua belas tanggal 28 Agustus 2025, perjanjian ini telah diperpanjang sampai dengan tanggal 31 Agustus 2026.

12. BANK LOANS (continued)

PT Bank Central Asia Tbk. ("BCA") (continued)

PT Deca Metric Medica ("DMM") (continued)

In 2022, DMM obtained a credit facility from BCA to support its working capital. The loan facility has been changed with the fifth Amendment to the Credit Agreement dated August 28, 2025 with details as follows: (continued)

2. Investment credit facility with a maximum limit of Rp25,000.

   This facility bears an interest at the following rate:

   DMM has paid Investment Credit Facility to BCA on May 27, 2025, so there is no outstanding bank loan to BCA as of December 31, 2025.

These facilities are collateralized by land and factory building located in South Cikarang with a minimum mortgage value of 110% of the credit facility limit.

The financial covenant under this loan agreement are as follows:

1. *Current ratio minimum of 1 time;*
2. *Interest bearing debt to equity plus shareholder loan maximum of 2 times.*
3. *EBITDA to interest plus installment ratio minimum of 1 time (effective starting from 2026).*

As of December 31, 2025 and 2024, DMM has complied with all the terms and conditions in accordance with the agreement with BCA.

PT Djembatan Dua ("DD")

In 2013, DD obtained credit facilities from BCA. This credit agreement has been extended several times. Based on the twelfth addendum agreement dated August 28, 2025, these facilities have been extended until August 31, 2026.

12. UTANG BANK (lanjutan)

PT Bank Central Asia Tbk. ("BCA") (lanjutan)

PT Djembatan Dua ("DD") (lanjutan)

Rincian fasilitas pinjaman beserta jumlah kredit maksimum adalah sebagai berikut:

12. BANK LOANS (continued)

PT Bank Central Asia Tbk. ("BCA") (continued)

PT Djembatan Dua ("DD") (continued)

The details of loan facilities and maximum credit amounts are as follows:

	Jumlah/ *Amount*	
Fasilitas bank garansi	Rp40.000	*Bank guarantee facility*
Fasilitas *Forex Line* *(TOM/Spot/Forward)*	AS$2.000.000/ *US$2,000,000*	*Forex Line (TOM/Spot/Forward) facility*
Fasilitas Pinjaman Berjangka *Money Market ("PBMM")*	Rp10.000	*Money Market Credit Facility ("MMCF")*

Fasilitas pinjaman ini dijamin dengan tanah dan bangunan tertentu milik DD (Catatan 9).

These loan facilities are secured by certain land and buildings owned by DD (Note 9).

Pada tanggal 31 Desember 2025 dan 2024, DD telah menggunakan fasilitas bank garansi masing-masing sebesar Rp2,5 miliar dan Rp12 miliar, yang terutama digunakan sebagai jaminan untuk pembelian persediaan.

As of December 31, 2025 and 2024, DD utilized bank guarantee facilities amounting to Rp2.5 billion and Rp12 billion, respectively, which are primarily used as a guarantee for purchase of inventories.

Pada tanggal 31 Desember 2025 dan 2024, DD tidak menggunakan fasilitas *forex line* dan PBMM dari BCA.

As of December 31, 2025 and 2024, DD did not utilize forex line and MMCF facilities from BCA.

Berdasarkan perjanjian pinjaman, DD harus menjaga rasio keuangan berikut:

1. *Earnings before interest, taxes, depreciation and amortization (EBITDA) to interest ratio* minimal sebesar 2 kali;
2. *Interest bearing debt to equity ratio* maksimal 2 kali;
3. Rasio lancar minimal 1 kali.

Under these loan agreements, DD was obliged to maintain financial ratios as follows:

1. *Earnings before interest, taxes, depreciation and amortization (EBITDA) to interest ratio shall be at least 2 times;*
2. *Interest bearing debt to equity ratio shall not exceed 2 times;*
3. *Current ratio at least 1 times.*

Pada tanggal 31 Desember 2025 dan 2024, DD telah memenuhi seluruh persyaratan dan pembatasan sesuai dengan perjanjian dengan BCA.

As of December 31, 2025 and 2024, DD has complied with all the requirements and restrictions in accordance with the bank loan covenants with BCA.

PT Bank Rakyat Indonesia (Persero) Tbk. ("BRI")

PT Bank Rakyat Indonesia (Persero) Tbk. ("BRI")

PT Deca Metric Medica ("DMM")

PT Deca Metric Medica ("DMM")

Pada tanggal 28 Desember 2021, Perusahaan, DMM dan DD mengadakan perjanjian pelayanan jasa *notional pooling* dengan BRI. Perjanjian tersebut telah diperbaharui dengan addendum I tanggal 21 Maret 2023 dimana AAM bergabung menjadi peserta *pooling*. Ruang lingkup perjanjian mengatur penggunaan dana di rekening peserta *pooling* serta memberikan layanan defisit berdasarkan saldo konsolidasi *pooling* yang bertujuan mengoptimalisasi dana peserta *pooling*.

On December 28, 2021, Company, DMM and DD entered into a notional pooling service agreement with BRI. The agreement has amended with addendum I dated March 21, 2023, which AAM joined as a pooling participant. The scope of the agreement regulates the use of the funds in pooling participants accounts and provided deficit services based on pooling consolidation balance for optimize pooling participant funds.

12. UTANG BANK (lanjutan)

PT Bank Rakyat Indonesia (Persero) Tbk. ("BRI") (lanjutan)

PT Deca Metric Medica ("DMM") (lanjutan)

Setiap peserta *pooling* dapat melakukan penarikan dari rekening peserta *pooling* selama nilai limit defisit dan saldo konsolidasi *pooling* masih mencukupi.

BRI memberikan jasa giro efektif dan membebankan biaya bunga efektif. Peserta *pooling* akan dikenakan biaya limit defisit sebesar 0,2% dari nominal limit defisit yang diaktifkan.

Jangka waktu perjanjian selama dua tahun terhitung sejak tanggal 28 Desember 2021 sampai dengan 28 Desember 2023 dan diperpanjang secara otomatis untuk jangka waktu satu tahun berikutnya. Sampai dengan tanggal 31 Desember 2025, perjanjian ini masih berlaku dan mengikat masing-masing pihak.

Suku bunga adalah 6,75% - 7,50% untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 7,50% untuk tahun yang berakhir pada tanggal 31 Desember 2024.

DMM tidak memiliki saldo defisit notional *pooling* per 31 Desember 2025 dan 2024.

12. BANK LOANS (continued)

PT Bank Rakyat Indonesia (Persero) Tbk. ("BRI") (continued)

PT Deca Metric Medica ("DMM") (continued)

Each pooling participant can withdrawn from account participant's as long as deficit limit value and pooling consolidation balance are still sufficient.

BRI provides effective interest rate and charged effective interest fees. Pooling participant will be charged a deficit limit fee amounted 0.2% of the deficit limit nominal activated.

The term of the agreement is two years starting from December 28, 2021 to December 28, 2023 and is automatically renewed for subsequent one year. As of December 31, 2025, this agreement is still valid and legally binding for all parties.

Interest rate is 6.75% - 7.50% for the years ended December 31, 2025 and 7.50% for the years ended December 31, 2024.

DMM had no notional pooling deficit balance as of December 31, 2025 and 2024.

13. UTANG

13. ACCOUNTS PAYABLE

Utang usaha

Trade payables

Rincian utang usaha adalah sebagai berikut:

The details of trade payables are as follows:

a. Berdasarkan pemasok :

a. Based on suppliers :

	31 Desember 2025/ *December 31, 2025*	**31 Desember 2024/ *December 31,2024***	
Pihak ketiga	1.413.698	1.563.741	*Third Parties*
Pihak berelasi (Catatan 28b)	1.651.740	1.414.861	*Related parties (Note 28b)*
Total	**3.065.438**	**2.978.602**	***Total***

13. UTANG (lanjutan) / *13. ACCOUNTS PAYABLE (continued)*

Utang usaha (lanjutan) / *Trade payables (continued)*

Rincian utang usaha adalah sebagai berikut: (lanjutan) / *The details of trade payables are as follows: (continued)*

b. Berdasarkan mata uang : / *b. Based on currency :*

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31,2024*	
Pihak ketiga			***Third parties***
Rupiah	1.344.391	1.502.707	*Rupiah*
Dolar Amerika Serikat	68.124	58.878	*United States Dollar*
Euro Eropa	1.183	2.156	*European Euro*
Subtotal pihak ketiga	1.413.698	1.563.741	*Subtotal third parties*
Pihak berelasi (Catatan 28b)			***Related parties (Note 28b)***
Rupiah	1.591.306	1.356.234	*Rupiah*
Dolar Amerika Serikat	60.434	58.627	*United States Dollar*
Subtotal pihak berelasi	1.651.740	1.414.861	*Subtotal related parties*
Total	**3.065.438**	**2.978.602**	***Total***

Analisis utang usaha - pihak ketiga berdasarkan umur utang adalah sebagai berikut: / *An aging analysis of the trade payables - third parties are as follows:*

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31,2024*	
Pihak ketiga			*Third parties*
Lancar	**1.413.698**	**1.563.741**	*Current*

Analisis utang usaha - pihak berelasi berdasarkan umur utang adalah sebagai berikut: / *An aging analysis of the trade payables - related parties are as follows:*

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31,2024*	
Pihak berelasi			*Related parties*
Lancar	**1.651.740**	**1.414.861**	*Current*

Pada tanggal 31 Desember 2025 dan 2024, tidak ada aset yang dijaminkan oleh Grup atas utang usaha di atas / *As of December 31, 2025 and 2024, there were no assets pledged by the Group for the above trade payables.*

Utang lain-lain / *Other payables*

Akun ini terutama merupakan utang atas biaya pengangkutan barang dan logistik dan utang atas kegiatan kantor dan administrasi. / *This account mainly represents payables for freight out and logistics costs and payables for office and administration.*

14. BEBAN AKRUAL / *14. ACCRUED EXPENSES*

Rincian beban akrual adalah sebagai berikut: / *Accrued expenses consist of:*

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31,2024*	
Penjualan dan pemasaran	64.892	44.399	*Selling and marketing*
Pencadangan retur penjualan	60.871	59.195	*Provision for sales return*
Ongkos pengangkutan barang dan logistik	12.860	9.167	*Freight out and logistics cost*
Umum dan administrasi	4.001	3.389	*General and administration*
Jasa profesional	2.151	27.984	*Professonal fees*
Lain-lain (masing-masing di bawah Rp 1 miliar)	1.628	1.886	*Others (below Rp 1 billion each)*
Total	**146.403**	**146.020**	**Total**

Pada tanggal 31 Desember 2024, beban akrual atas jasa profesional sebagian besar merupakan beban atas profesi dan lembaga penunjang pasar modal dalam rangka penawaran umum perdana saham meliputi penjamin pelaksana, akuntan publik, konsultan hukum, konsultan industri independen, regulator, biro administrasi efek dan notaris.

As of December 31, 2024, the accrued expenses for professional fees is mostly accrued expenses on the profession and supporting institutions of the capital market in respect to the initial public offering of the Company's shares, including the joint lead underwriter, public accountant, legal consultants, independent industry consultants, regulators, securities administration bureaus and notaries.

15. PERPAJAKAN / *15. TAXATION*

a. Pajak dibayar di muka terdiri dari: / *The prepaid tax consist of:*

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31,2024*	
Entitas anak			*Subsidiaries*
Pajak Pertambahan Nilai	**653.431**	**495.919**	*Value Added Tax*

b. Utang pajak terdiri dari: / *Taxes payable consist of:*

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31, 2024*	
Perusahaan			*The Company*
Pajak Penghasilan			*Income taxes*
Pasal 4(2)	8	22	*Article 4(2)*
Pasal 21	3.458	3.271	*Article 21*
Pasal 23	16	15	*Article 23*
Pasal 26	-	12	*Article 26*
Pasal 29			*Article 29*
Tahun berjalan	9	6	*Current year*
Tahun sebelumnya	-	506	*Prior year*
Pajak Pertambahan Nilai	669	511	*Value Added Tax*
Entitas anak			*Subsidiaries*
Pajak Penghasilan			*Income taxes*
Pasal 4(2)	16	11	*Article 4(2)*
Pasal 21	9.728	9.084	*Article 21*
Pasal 23	1.509	1.976	*Article 23*
Pasal 25	2.105	3.256	*Article 25*
Pasal 29	29.089	16.482	*Article 29*
Pajak Pertambahan Nilai	278	1.353	*Value Added Tax*
Pajak luar negeri			*Overseas Taxes*
Utang pajak penghasilan	7.011	4.504	*Income taxes payable*
Lain-lain	1.328	1.102	*Others*
Total	**55.224**	**42.111**	***Total***

15. PERPAJAKAN (lanjutan) / *15. TAXATION (continued)*

c. Beban (manfaat) pajak penghasilan terdiri dari: / *c. The income tax expense (benefit) consists of:*

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Perusahaan			*The Company*
Pajak kini			*Current tax*
Tahun berjalan	1.083	1.321	*Current year*
Tahun sebelumnya	152	951	*Prior year*
Pajak tangguhan	(490)	(351)	*Deferred tax*
Entitas anak			*Subsidiaries*
Pajak kini			*Current income tax*
Tahun berjalan	113.919	108.571	*Current year*
Tahun sebelumnya	-	1.072	*Prior year*
Pajak tangguhan	470	2.310	*Deferred tax*
Total	**115.134**	**113.874**	***Total***

d. Rekonsiliasi antara laba sebelum pajak penghasilan seperti yang disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dan penghasilan kena pajak Perusahaan pada tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, sebagai berikut:

d. The reconciliation between profit before income tax as shown in the consolidated statements of profit or loss and other comprehensive income, and the Company's taxable income for the years ended December 31, 2025 and 2024, is as follows:

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Laba sebelum pajak penghasilan menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian	513.265	457.143	*Profit before income tax per consolidated statement of profit or loss and other comprehensive income*
Ditambah:			*Add:*
Biaya terkait kegiatan korporasi dan pendapatan non objek pajak	27.975	26.993	*Expenses related with corporate activities and non-tax object income*
Dikurangi:			*Less:*
Laba entitas anak sebelum pajak penghasilan	(523.266)	(480.013)	*Profit from subsidiaries before income tax*
Laba Perusahaan sebelum pajak penghasilan	17.974	4.123	*Profit before income tax attributable to the Company*
Beda temporer			*Temporary differences:*
Penyusutan atas aset tetap	117	66	*Depreciation of fixed assets*
Laba penjualan aset tetap	3	5	*Gains from sale of fixed assets*
Penyusutan atas aset hak guna	728	1.118	*Depreciation of right of use assets*
Beban keuangan atas liabilitas sewa	315	558	*Finance costs on lease liabilities*
Pembayaran liabilitas sewa	(1.207)	(733)	*Payments of lease liabilities*
Amortisasi atas aset takberwujud	5	(21)	*Amortization of intangible assets*
Liabilitas imbalan kerja jangka panjang	2.266	600	*Long-term employee benefit liabilities*
Beda permanen:			*Permanent differences:*
Penghasilan yang telah dikenakan pajak yang bersifat final:			*Income subject to final tax*
Bunga	(16.260)	(614)	*Interest*
Biaya umum dan administrasi lain	662	485	*Other General and administration expenses*
Tanggung jawab sosial perusahaan	321	418	*Corporate social responsibility*
Penghasilan kena pajak	**4.924**	**6.005**	***Taxable income***

15. PERPAJAKAN (lanjutan) / *15. TAXATION (continued)*

e. Perhitungan utang pajak penghasilan adalah sebagai berikut: / *e. The computation of income tax payable is as follows:*

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Penghasilan kena pajak (pembulatan)			***Taxable income (rounded off)***
Perusahaan	4.924	6.005	*The Company*
Entitas anak	491.662	480.061	*Subsidiaries*
Total	**496.586**	**486.066**	***Total***
Pajak penghasilan tahun berjalan			***Income tax - current***
Perusahaan	1.083	1.321	*The Company*
Entitas anak	113.919	108.571	*Subsidiaries*
Total	**115.002**	**109.892**	***Total***
Pajak penghasilan dibayar di muka			***Prepaid income tax***
Perusahaan	1.074	1.315	*The Company*
Entitas anak	78.005	87.585	*Subsidiaries*
Total	**79.079**	**88.900**	***Total***
Utang pajak penghasilan tahun berjalan			***Income tax payables - current year***
Perusahaan	9	6	*The Company*
Entitas anak	36.100	20.986	*Subsidiaries*
Total	**36.109**	**20.992**	***Total***

f. Perhitungan beban (manfaat) pajak tangguhan adalah sebagai berikut: / *f. The computation of deferred tax expenses (benefit) is as follows:*

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Beban (manfaat) pajak tangguhan			***Deferred tax expenses (benefit)***
Perusahaan			*The Company*
Aset tetap	(26)	(16)	*Fixed assets*
Aset hak guna	36	(207)	*Right of use assets*
Aset takberwujud	(1)	4	*Intangible assets*
Liabilitas imbalan kerja jangka panjang	(499)	(132)	*Long-term employee benefit liabilities*
Total	(490)	(351)	*Total*
Entitas anak	470	2.310	*Subsidiaries*
Total	**(20)**	**1.959**	***Total***

15. PERPAJAKAN (lanjutan) / *15. TAXATION (continued)*

g. Rekonsiliasi atas beban pajak penghasilan / *g. The reconciliation of corporate income tax expense*

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

The reconciliation between tax calculated by applying the applicable tax rate to the consolidated profit before income tax and the income tax expense as shown in the consolidated statement of profit or loss and other comprehensive income are as follows:

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Laba sebelum pajak penghasilan menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian	513.265	457.143	*Profit before income tax per consolidated statement of profit or loss and other comprehensive income*
Ditambah:			*Add:*
Biaya terkait kegiatan korporasi dan pendapatan non objek pajak	27.975	26.993	*Expense related with corporate activities and non-tax object income*
Pajak penghasilan dengan tarif pajak	119.073	106.510	*Income tax at applicable tax rate*
Pengaruh pajak atas beda permanen	(6.736)	(1.356)	*Tax effects on permanent differences*
Aset pajak tangguhan yang tidak diakui	2.645	6.697	*Unrecognized deferred tax assets*
Pajak tahun sebelumnya (Catatan 15i)	152	2.023	*Tax prior year (Note 15i)*
Beban pajak penghasilan per laporan laba rugi dan penghasilan komprehensif lain konsolidasian	**115.134**	**113.874**	***Income tax expenses as consolidated statement of profit or loss and other comprehensive income***

Pendapatan sewa dihitung dengan dasar perhitungan pajak penghasilan final berdasarkan peraturan pajak yang berlaku.

Rental income is computed with final income tax basis based on the applicable tax regulation.

Jumlah penghasilan kena pajak dan beban pajak kini Perusahaan untuk tahun 2025 seperti yang disebutkan diatas dan utang PPh terkait akan dilaporkan oleh Perusahaan dalam Surat Pemberitahuan ("SPT") PPh badan tahun 2025 ke kantor Pajak.

The amount of the Company's taxable profit and current income tax expense for 2025, as stated in foregoing, and the related tax payables will be reported by the Company in its 2025 annual income tax return ("SPT")to be submitted to the Tax Office.

15. PERPAJAKAN (lanjutan)

h. Aset pajak tangguhan

Aset pajak tangguhan pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

15. TAXATION (continued)

h. Deferred tax assets

The deferred tax assets as of December 31, 2025 and 2024 are as follows:

	31 Desember 2025/ *December 31, 2025*	**31 Desember 2024/ *December 31, 2024***	
Aset pajak tangguhan			*Deferred tax assets*
Perusahaan			*The Company*
Aset tetap	(54)	(80)	*Fixed assets*
Aset takberwujud	(13)	(14)	*Intangible assets*
Aset hak guna	224	260	*Right of use assets*
Liabilitas imbalan kerja karyawan jangka panjang	1.975	1.342	*Long-term employee benefit liability*
Total Perusahaan	2.132	1.508	*Total of the Company*
Entitas anak	19.371	19.598	*Subsidiaries*
Total aset pajak tangguhan-neto	**21.503**	**21.106**	***Total deferred tax assets-net***

Grup berkeyakinan bahwa aset pajak tangguhan dapat dipulihkan kembali melalui penghasilan kena pajak di masa yang akan datang.

The Group believes that the deferred tax assets can be fully recovered through future taxable income.

i. Lain-lain

Perusahaan

Pada bulan Agustus 2024, Perusahaan menerima surat permintaan penjelasan atas data dan/atau keterangan (SP2DK) dari Kantor Pajak terkait PPh Badan tahun 2020 dan 2021. Perusahaan menyetujui untuk melakukan pembayaran atas kurang bayar masing-masing sebesar Rp445 dan Rp506, dan telah mencatat dampaknya pada akun "Beban pajak penghasilan - tahun sebelumnya". Pembayaran dilakukan pada 14 November 2024 dan 6 Januari 2025, serta pembetulan SPT PPh Badan masing-masing telah disampaikan pada 26 November 2024 dan 8 Januari 2025.

i. Others

The Company

In August 2024, the Company received letters of request for explanation of data and/or information ("SP2DK") from the Tax Office related to Corporate Income Tax for fiscal years 2020 and 2021. The Company agreed to settle the underpayments amounting to Rp445 and Rp506, respectively, and recorded the related amounts as part of "Income tax expense - prior year". The payments were made on November 14, 2024 and January 6, 2025, and the corrections to the respective Annual Corporate Income Tax Returns were submitted on November 26, 2024 and January 8, 2025.

15. PERPAJAKAN (lanjutan)

i. Lain-lain (lanjutan)

Perusahaan (lanjutan)

Pada tanggal 13 Juni 2025, Perusahaan menerima SP2DK dari Kantor Pajak atas PPh badan, PPh 23, dan PPh 21 tahun pajak 2022. Perusahaan setuju untuk membayar kurang bayar masing-masing sebesar Rp152, Rp4, Rp33. Perusahaan mencatat dampak atas SP2DK PPh badan tahun 2022 sebesar Rp152 pada akun ”Beban pajak penghasilan tahun sebelumnya” dan denda pajak sebesar Rp44 dicatat pada akun ”Beban umum dan Administrasi”. Perusahaan telah melakukan pembayaran atas kurang bayar PPh sebesar Rp188. Perusahaan telah melakukan pembetulan SPT PPh badan tahun 2022, PPh 23, dan PPh 21 pada tanggal 19 September 2025.

Entitas anak

DD

Pada tanggal 16 April 2024, DD menerima Surat Ketetapan Pajak Lebih Bayar (SKPLB) atas PPh Badan tahun 2022 yang menyatakan lebih bayar sebesar Rp4.922 dibandingkan dengan lebih bayar sejumlah Rp5.734 yang dilaporkan dalam Surat Pemberitahuan PPh Badan tahun 2022. DD mencatat selisih sebesar Rp812 pada akun “Beban Pajak Penghasilan Tahun Sebelumnya” pada laporan laba rugi konsolidasi tahun 2024. Pada tanggal 17 Mei 2024, DD menerima pengembalian atas SKPLB tersebut.

j. Umum

Berdasarkan peraturan perpajakan Indonesia, Grup menghitung, menetapkan, dan membayar sendiri jumlah pajak yang terutang. Berdasarkan peraturan pajak yang berlaku mulai tahun 2008, Direktorat Jenderal Pajak (“DJP”) dapat menetapkan dan mengubah liabilitas pajak dalam batas waktu lima tahun sejak tanggal terutangnya pajak.

15. TAXATION (continued)

i. Others (continued)

The Company (continued)

On June 13, 2025, the Company received a SP2DK related to fiscal year 2022 Corporate Income Tax, Income Tax Article 23, and Income Tax Article 21. The Company agreed to pay the underpayment amounting to Rp152, Rp4, Rp33, respectively. The Company recorded the under payment of the 2022 SP2DK on corporate income tax of Rp152 under “Income tax expense - prior year” and the tax penalty of Rp44 was recorded under “General and Administrative Expenses”. The Company has paid the underpayment of Income Tax amounting to Rp188. The Company submitted a correction of the 2022 Annual Corporate Income Tax, Income Tax Article 23, and Income Tax Article 21 on September 19, 2025.

Subsidiaries

DD

On April 16, 2024, DD received Tax Overpayment Assessment Letter (SKPLB) confirming overpayment of 2022’s CIT amounted to Rp4,922 instead of overpayment of Rp5,734 as claimed in 2022’s Annual CIT Return. DD recorded the difference amount of Rp812 as a part of “Income tax expense – prior year” in the 2024 consolidated financial statement of profit or loss. On May 17, 2024, DD has received the refund amount of SKPLB.

j. General

Under the taxation laws of Indonesia, the Group submits tax returns on the basis of self assessment. Based on taxation laws, which are applicable starting in year 2008, the Directorate General of Taxes (“DGT”) may assess or amend taxes within five years from the date the tax becomes due.

15. PERPAJAKAN (lanjutan)

j. Umum (lanjutan)

Pajak Penghasilan Pilar Dua

Aturan Pajak Minimum Global (Global Anti-base Erosion Rule atau model "Pilar 2") telah diadopsi di Indonesia pada akhir tahun 2024 dan berlaku mulai 1 Januari 2025. Berdasarkan aturan tersebut, Grup masuk dalam lingkup dan wajib menerapkan ketentuan Pilar 2. PMK (Peraturan Menteri Keuangan) No. 136/2024 mengenai Pilar 2 telah disahkan dan secara substantif berlaku di Indonesia dan peraturan serupa juga sudah diberlakukan di beberapa yurisdiksi lain tempat Grup beroperasi, dan telah berlaku efektif untuk tahun buku yang dimulai pada 1 Januari 2025.

Grup telah melakukan evaluasi atas potensi eksposur terhadap pajak penghasilan Pilar 2 sesuai Laporan per negara (*Country by Country Report or* "CbCR") dan informasi keuangan tahun 2025 untuk entitas-entitas konstituen dalam Grup dan memastikan bahwa tarif pajak efektif yang ditanggung oleh Grup secara keseluruhan adalah di atas 15% sehingga dapat menerapkan ketentuan Safe Harbour dan tidak perlu membayar pajak tambahan Pilar 2.

15. TAXATION (continued)

j. General (continued)

Pillar Two income taxes

The Global Anti-base Erosion Rule ("Pillar 2" model) were adopted in Indonesia at the end of 2024 and are applicable starting from January 1, 2025. According to these rules, the Group is within the scope and shall apply Pillar 2 rules. "PMK" (the Ministry of Finance Rule) No. 136/2024 related to Pillar 2 legislation has been enacted in Indonesia and similar laws also have been enacted in several other jurisdictions in which the Group operates effective for the financial year beginning January 1, 2025.

The Group has assessed of its potential exposure to Pillar Two income taxes based on the 2025 CbCR and financial information for the constituent entities within the Group and ensure the effective tax rate borne by the group is above 15% and therefore can apply Safe Harbour does not have to pay top up Pillar 2 income tax.

16. LIABILITAS IMBALAN KERJA

Jangka Pendek

Imbalan kerja jangka pendek adalah imbalan kerja yang jatuh tempo dalam jangka waktu dua belas bulan setelah akhir periode pelaporan dan diakui pada saat pekerja telah memberikan jasa kerjanya.

Liabilitas imbalan kerja jangka pendek pada umumnya merupakan akrual atas bonus dan insentif.

Jangka Panjang

Perusahaan dan entitas anak tertentu memberikan imbalan kerja kepada karyawan berdasarkan peraturan Grup dan sesuai dengan Undang-Undang Ketenagakerjaan yang berlaku.

16. EMPLOYEE BENEFITS LIABILITY

Short-term

Short-term employee benefits are employee benefit which are due for payment within twelve months after the end of reporting period and recognized when the employees have rendered their service.

Short-term employee benefit liabilities mainly consists of bonus and incentives.

Long-term

The Company and certain subsidiaries provides employee service entitlements based on the Group's regulations and in accordance with the applicable Labor Law.

16. LIABILITAS IMBALAN KERJA (lanjutan)

Jangka Panjang (lanjutan)

Grup memberikan penghargaan pada karyawan yang telah bekerja selama 5, 10, dan 25 tahun.

Pada tanggal 31 Desember 2025 dan 2024, Grup mencatat liabilitas imbalan kerja berdasarkan perhitungan yang dilakukan oleh Kantor Konsultan Aktuaria Steven & Mourits, aktuaris independen, berdasarkan laporannya pada tanggal 22 Januari 2026 dan 24 Januari 2025, dengan menggunakan metode "*Projected Unit Credit*".

Pada tanggal 31 Desember 2025 dan 2024, Perusahaan dan entitas anak tertentu membayar kontribusi masing-masing sejumlah Rp12,3 miliar dan Rp14,1 miliar kepada pihak ketiga untuk Program Asuransi Dana Pesangon untuk mendanai sebagian liabilitas imbalan kerja karyawan.

Berikut adalah asumsi-asumsi penting yang digunakan dalam laporan aktuaris independen tersebut:

16. EMPLOYEE BENEFITS LIABILITY (continued)

Long-term (continued)

The Group rewards employees who have worked for 5, 10, and 25 years.

As of December 31, 2025 and 2024, the Group recorded the employee benefits liabilities based on the actuarial computations performed by Kantor Konsultan Aktuaria Steven & Mourits, independent actuaries, in its reports dated January 22, 2026 and January 24, 2025 using the "Projected Unit Credit" method.

As of December 31, 2025 and 2024, the Company and certain subsidiaries have paid contributions amounting to Rp12.3 billion and Rp14.1 billion, respectively, to the third party through the Severance Fund Insurance Program to Fund a portion of the employee benefits obligation.

The following are the key assumptions used in the independent actuary's report:

	31 Desember 2025/ December 31,2025	***31 Desember 2024/ December 31,2024***	
Tingkat bunga per tahun (%)	6,30 - 6,60	7,10 - 7,15	*Interest rate per annum (%)*
Tingkat kenaikan gaji (upah) per tahun (%)	6,0	6,0	*Salary (wages) increase rate per annum (%)*
Usia pensiun (tahun)	55	55	*Pension age (year)*
Tingkat kematian	TMI 2019	TMI 2019	*Mortality rate*

Imbalan Pasca Kerja

Rincian liabilitas imbalan kerja karyawan adalah sebagai berikut:

Post-employee Benefits

The details of employee benefits liability are as follows:

	31 Desember 2025/ December 31, 2025	**31 Desember 2024/ *December 31,2024***	
Nilai kini kewajiban imbalan kerja	176.792	156.492	*Present value of benefits obligation*
Nilai wajar dari aset program	(130.391)	(118.021)	*Fair value of asset program*
Defisit	46.401	38.471	*Deficit*
Efek batasan aset	-	73	*Effect of application asset ceiling*
Liabilitas imbalan kerja karyawan	**46.401**	**38.544**	***Employee benefit liabilities***

16. LIABILITAS IMBALAN KERJA (Lanjutan) / *16. EMPLOYEE BENEFITS LIABILITY (continued)*

Imbalan Pasca Kerja (lanjutan) / *Post-employee Benefits (continued)*

Mutasi liabilitas atas imbalan kerja karyawan adalah sebagai berikut: / *The movements of employee benefit liability are as follows:*

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ *December 31,2024*	
Saldo pada awal tahun	38.544	33.820	*Balance at beginning of year*
Beban imbalan kerja tahun berjalan dibebankan ke:			*Employee benefit expense for the year charged to:*
Laba rugi			*Profit or loss*
Beban jasa kini	16.213	16.356	*Current service cost*
Beban jasa lalu	-	14	*Past service cost*
Beban bunga	10.494	8.782	*Interest cost*
Penyesuaian atas pengakuan masa lalu kerja karyawan	71	253	*Adjustment due to recognition of past services*
Penyesuaian pembayaran terminasi	1.000	-	*Termination payment adjustment*
Efek atas karyawan yang dimutasi - neto	(275)	(369)	*Effect of the transferred Employees - net*
Pengakuan rugi aktuaria untuk OLTEB	3.320	2.789	*Recognition for actuarial losses for OLTEB*
Kelebihan pembayaran yang dibayarkan langsung oleh Grup	3.410	778	*Excess benefits paid by the Group*
Ekspektasi pengembalian aset program aset program	(9.391)	(7.366)	*Expected return on plan asset*
Subtotal	24.842	21.237	*Subtotal*
Biaya komprehensif lainnya	1.536	2.635	*Other comprehensive expenses*
Pembayaran kontribusi ke perusahaan asuransi/dana pensiun	(12.284)	(14.060)	*Payment of contribution to insurance company/pension fund*
Pembayaran kepada karyawan selama tahun berjalan	(6.237)	(5.088)	*Payment to employees during the year*
Saldo pada akhir tahun	**46.401**	**38.544**	***Balance at end of year***

Mutasi nilai kini liabilitas imbalan kerja karyawan adalah sebagai berikut: / *The movements of the present value of benefits liability are as follows:*

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ *December 31,2024*	
Saldo pada awal tahun	156.492	136.935	*Balance at beginning of year*
Biaya bunga	10.489	8.782	*Interest cost*
Biaya jasa kini	16.213	16.356	*Current service cost*
Biaya jasa lalu	-	14	*Past service cost*
Imbalan yang dibayar	(18.714)	(7.526)	*Benefit payment*
Dampak perubahan asumsi aktuaria	13.237	(1.867)	*Effect of changes in actuarial assumptions*
Efek atas karyawan yang dimutasi - neto	1.060	(369)	*Effect of transferred employee - net*
Penyesuaian pembayaran terminasi	1.000	-	*Termination payment adjustment*
Penyesuaian atas pengakuan masa lalu kerja karyawan	71	253	*Adjustment due to recognition of past services*
Rugi (keuntungan) aktuarial atas kewajiban	(3.056)	3.914	*Actuarial (gain) loss on obligation*
Saldo pada akhir tahun	**176.792**	**156.492**	***Balance at end of year***

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

Imbalan Pasca Kerja (lanjutan) / *Post-employee Benefits (continued)*

Perubahan nilai wajar aset program adalah sebagai berikut: / *Changes in the fair value of plan assets are as follows:*

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ *December 31,2024*	
Nilai wajar aset program pada awal tahun	118.021	103.115	*Fair value of plan assets at beginning of year*
Pembayaran iuran program yang dibayarkan Perusahaan	12.284	14.060	*Contribution to plan made by the Company*
Pembayaran imbalan dari aset program	(15.889)	(3.221)	*Benefit payment from plan assets*
Aset program yang diperoleh atas karyawan mutasi masuk	6.322	1.015	*Assets acquired due to employee transferred in*
Aset program yang dibayarkan atas karyawan mutasi keluar	(4.987)	(1.015)	*Assets acquired due to employee transferred out*
Pendapatan bunga	9.391	7.366	*Interest income*
Pengembalian aset program selain bunga	5.249	(3.299)	*Return on plan assets excluding interest*
Nilai wajar aset program pada akhir tahun	**130.391**	**118.021**	***Fair value of plan assets at ending of year***

Pada tanggal 31 Desember 2025 dan 2024, Grup menempatkan aset program dana pensiun pada portofolio investasi yang terdiri dari kombinasi instrumen ekuitas publik yang terdaftar di Bursa Efek Indonesia, instrumen pasar uang, serta instrumen sekuritas pendapatan tetap. Jumlah total investasi masing-masing adalah sebesar Rp130.391 dan Rp118.021.

As of December 31, 2025 and 2024, the Group allocated its pension plan assets to an investment portfolio comprising a combination of publicly listed equity instruments on the Indonesia Stock Exchange, money market instruments, and fixed-income securities. The total investments amounted to Rp130,391 and Rp118,021, respectively.

Mutasi rugi komprehensif lain: / *Movement of other comprehensive loss:*

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ *December 31,2024*	
Saldo awal tahun	(32.838)	(30.203)	*Balance at the beginning of year*
Kerugian tahun berjalan	(1.536)	(2.635)	*Losses for the year*
Saldo akhir tahun	**(34.374)**	**(32.838)**	***Balance at the end of year***

Jatuh tempo liabilitas imbalan pasca kerja manfaat pasti pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut: / *The maturity of post-employment defined benefits obligations as of December 31, 2025 and 2024 is as follows:*

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ *December 31,2024*	
Dalam waktu 1 tahun	22.546	18.716	*Within 1 year*
Antara 2 - 5 tahun	63.726	53.335	*Between 2 - 5 Year*
Antara 6 - 10 tahun	90.770	84.645	*Between 6 - 10 Year*
Lebih dari 10 tahun	158.732	146.676	*More than 10 Year*
Total	**335.774**	**303.372**	***Total***

16. LIABILITAS IMBALAN KERJA (lanjutan)

Imbalan Pasca Kerja (lanjutan)

Durasi rata-rata tertimbang dari nilai kini kewajiban imbalan kerja karyawan di akhir tahun pelaporan adalah antara 9,86 sampai 14,63 tahun pada tahun 2025, antara 10,41 sampai 14,96 tahun pada tahun 2024.

Analisa sensitivitas kuantitatif untuk asumsi-asumsi signifikan yang digunakan dalam menentukan imbalan kerja karyawan pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

16. EMPLOYEE BENEFITS LIABILITY (continued)

Post-employee Benefits (continued)

The weighted average duration of the present value of employee benefits obligation at the end of the reporting year is between 9.86 until 14.63 years in 2025, between 10.41 until 14.96 years in 2024.

The quantitative sensitivity analysis for significant assumptions used in determining employee benefits obligation as of December 31, 2025 and 2024 are as follows:

	Perubahan Asumsi/ Change in Assumption	**31 Desember/December 31,**		
		2025	**2024**	
Tingkat bunga diskonto	Kenaikan 1%/			*Discount rate*
	Increase 1%	(11.730)	(9.811)	
	Penurunan 1%/			
	Decrease 1%	12.045	10.965	
Tingkat kenaikan gaji	Kenaikan 1%/			*Salary growth rate*
	Increase 1%	11.587	10.833	
	Penurunan 1%/			
	Decrease 1%	(11.497)	(9.842)	

17. MODAL SAHAM

Seluruh saham Perusahaan tercatat di Bursa Efek Indonesia sejak 15 April 2025. Struktur pemegang saham Perusahaan pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

17. SHARE CAPITAL

All shares in the Company have been listed on the Indonesia Stock Exchange since April 15, 2025. The Company's shareholders as at December 31, 2025 and 2024, are as follows:

	31 Desember 2025/ *December 31, 2025*			
Pemegang Saham	**Total Saham Ditempatkan dan Disetor Penuh/ *Issued and Fully Paid Share Capital (full amount)***	**Persentase Kepemilikan/ *Percentage of Ownership***	***Total/ Amount***	***Shareholders***
Dra. Hetty Soetikno	9.240.000.000	65,94%	184.800	*Dra. Hetty Soetikno*
PT Ekon Prima	1.260.000.000	8,99%	25.200	*PT Ekon Prima*
Komisaris				*Commisioner*
Stanley CH. Budihardja	488.400	0,00%	10	*Stanley CH. Budihardja*
Direksi				*Board of Directors*
Krestijanto Pandji	3.526.300	0,02%	71	*Krestijanto Pandji*
Wimala Widjaja	3.289.800	0,02%	66	*Wimala Widjaja*
Edbert Orotodan	1.740.900	0,01%	35	*Edbert Orotodan*
Masyarakat				*Public*
International Finance Corporation	1.050.000.000	7,49%	21.000	*International Finance Corporation*
Lain-lain (dengan kepemilikan masing-masing di bawah 5%)	2.453.779.600	17,51%	49.075	*Others (with ownership interest each below 5%)*
Total	**14.012.825.000**	**100%**	**280.257**	***Total***

17. MODAL SAHAM (lanjutan)

Seluruh saham Perusahaan tercatat di Bursa Efek Indonesia sejak 15 April 2025. Struktur pemegang saham Perusahaan pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut: (lanjutan)

17. SHARE CAPITAL (Continued)

All shares in the Company have been listed on the Indonesia Stock Exchange since April 15, 2025. The Company's shareholders as at December 31, 2025 and 2024 are as follows: (continued)

	31 Desember 2024/ *December 31, 2024*			
Pemegang Saham	**Total Saham Ditempatkan dan Disetor Penuh/ *Issued and Fully Paid Share Capital (full amount)***	**Persentase Kepemilikan/ *Percentage of Ownership***	***Total/ Amount***	***Shareholders***
Dra. Hetty Soetikno	9.240.000.000	88%	184.800	*Dra. Hetty Soetikno*
PT Ekon Prima	1.260.000.000	12%	25.200	*PT Ekon Prima*
Total	**10.500.000.000**	**100%**	**210.000**	***Total***

Peningkatan Modal Disetor

Tahun 2025

Berdasarkan Keputusan Sirkulasi di Luar Rapat Dewan Komisaris tanggal 22 April 2025, yang dinyatakan dalam bentuk akta notaris di hadapan Emmyra Fauzia Kariana, S.H., M.Kn., Notaris di Jakarta, sebagaimana dimuat dalam Akta Pernyataan Keputusan Dewan Komisaris No. 28 tanggal 23 April 2025, Dewan Komisaris, dengan menggunakan wewenang dan kuasa yang telah diberikan oleh para pemegang saham telah menyetujui untuk meningkatkan modal ditempatkan dan disetor Perusahaan sehubungan dengan pelaksanaan Penawaran Umum Perdana Saham termasuk program ESA dan program MIP dari semula sejumlah 10.500.000.000 lembar saham dengan total nilai nominal sebesar Rp210.000 menjadi 14.012.825.000 lembar saham dengan total nilai nominal sebesar Rp280.257.

Tahun 2024

Berdasarkan Keputusan Rapat Umum Pemegang Saham Perusahaan yang telah diaktakan oleh Emmyra Fauzia Kariana, S.H., M.Kn. pada Akta Notaris No. 35 tanggal 29 Mei 2024, para pemegang saham Perusahaan telah menyetujui untuk meningkatkan modal disetor Perusahaan dari Rp180.000 yang terbagi atas 9.000.000.000 lembar saham menjadi Rp210.000 yang terbagi menjadi 10.500.000.000 lembar saham. Akta ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia sebagaimana dinyatakan dalam suratnya No. AHU-AH.01.03-0131815 tanggal 5 Juni 2024. Pada tanggal 30 Mei 2024, Perusahaan telah menerima tambahan setoran modal secara tunai sebesar Rp30.000 masing-masing dari Dra. Hetty Soetikno sebesar Rp26.400 atau setara dengan 1.320.000.000 lembar saham dan PT Ekon Prima sebesar Rp3.600 atau setara dengan 180.000.000 lembar saham.

The increase in Paid-Up Capital

Year 2025

Based on the Circular Decision of the Board of Commissioners on April 22, 2025, which was notarized by Emmyra Fauzia Kariana, S.H., M.Kn., a Notary in Jakarta, as set forth in the Deed of Statement of Decision of the Board of Commissioners No. 28 dated April 23, 2025, the Board of Commissioners, acting under the authority and power that has been granted by the shareholders has agreed to increase the Company's issued and paid-up capital following the Initial Public Offering of shares including the ESA program and the MIP program from the 10,500,000,000 shares with a total nominal value of Rp210,000 to 14,012,825,000 shares with a total nominal value of Rp280,257.

Year 2024

Based on the General Meeting of the Company's Shareholders which was notarized by Emmyra Fauzia Kariana, S.H., M.Kn. on the Notarial Deed No. 35 dated May 29, 2024, the Company's shareholders approved the increase in paid up capital of the Company from Rp180,000 divided into 9,000,000,000 shares to Rp210,000 divided into 10,500,000,000 shares. This Deed has been approved by the Minister of Laws and Human Rights as stated in Letter No. AHU-AH.01.03-0131815 dated June 5, 2024. On May 30, 2024, the Company has received the additional paid-up capital in cash amounted to Rp30,000 each from Dra. Hetty Soetikno of Rp26,400 or equivalent to 1,320,000,000 shares and PT Ekon Prima of Rp3,600 or equivalent to 180,000,000 shares, respectively.

17. MODAL SAHAM (lanjutan)

Pembagian Dividen oleh Perusahaan

Tahun 2025

Berdasarkan Ringkasan Risalah Rapat Umum Pemegang Saham Tahunan Tahun Buku 2024 tanggal 30 Juni 2025, para pemegang saham Perusahaan telah menyetujui penggunaan laba bersih Perusahaan untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2024 sebagai dividen sebesar Rp9,8 (Rupiah penuh) per lembar saham. Perusahaan telah melakukan pembayaran dividen tunai tersebut pada tanggal 30 Juli 2025 sebesar Rp137.326.

Tahun 2024

Berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan Tahun Buku 2023 tanggal 20 Mei 2024, para pemegang saham Perusahaan telah menyetujui untuk membagikan sebagian saldo laba Perusahaan sampai dengan 31 Desember 2023 sebagai dividen sebesar Rp115.000 atau Rp11,6 (Rupiah penuh) per saham. Perusahaan telah melakukan pembayaran dividen tunai tersebut pada tanggal 27 Mei 2024 dan 24 Juni 2024 masing-masing sebesar Rp55.000 dan Rp60.000.

Pembentukan Dana Cadangan Umum

Tahun 2025

Berdasarkan Ringkasan Risalah Rapat Umum Pemegang Saham tahunan Tahun Buku 2024 tanggal 30 Juni 2025, para pemegang saham Perusahaan telah menyetujui penggunaan laba bersih Perusahaan untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2024 disisihkan sebesar Rp20.051, untuk tambahan dana cadangan Perusahaan, sehingga total dana cadangan Perusahaan menjadi setara dengan 20% dari modal ditempatkan dan modal disetor Perusahaan.

Saham Bonus

Berdasarkan Surat Keputusan Direksi pada tanggal 6 Desember 2024, Perusahaan menerapkan ketentuan pelaksanaan program MIP sebagai berikut:

a. Penghargaan diberikan kepada seluruh peserta program MIP yang memenuhi persyaratan dalam bentuk saham penghargaan dan saham tambahan pasti;

17. SHARE CAPITAL (Continued)

Dividend Distribution by the Company

Year 2025

Based on the Decision of the Annual General Meeting for the year 2024 of the Company's Shareholders June 30, 2025, the Company's shareholders approved to distribute dividends amounted to Rp9.8 (full Rupiah) per share. On July 30, 2025, the Company has paid the cash dividends amounted to Rp137,326.

Year 2024

Based on the Decision of the Annual General Meeting for the year 2023 of the Company's Shareholders May 20, 2024, the Company's shareholders approved to distribute a portion of the Company's net profit up to December 31, 2023 as dividends amounted to Rp115,000 or Rp11.6 (full Rupiah) per share. On May 27, 2024 and June 24, 2024, the Company has paid the cash dividends amounted to Rp55,000 and Rp60,000, respectively.

General Reserved Fund

Year 2025

Based on the Decision of the Annual General Meeting of Shareholders for the Financial Year 2024 dated June 30, 2025, the Company's shareholders have approved the use of the Company's net profit for the Financial Year ended December 31, 2024, set aside in the amount of Rp20,051, for additional reserve funds of the Company, so that the total reserve funds of the Company are equivalent to 20% of the issued and paid-up capital of the Company.

Bonus Shares

Based on the Decree of the Board of Directors dated December 6, 2024, the Company implements the following provisions for the implementation of the MIP program:

a. Awards are given to all MIP program participants who meet the requirements in the form of award shares and guaranteed additional shares;

17. MODAL SAHAM (lanjutan)

Saham Bonus (lanjutan)

Berdasarkan Surat Keputusan Direksi pada tanggal 6 Desember 2024, Perusahaan menerapkan ketentuan pelaksanaan program MIP sebagai berikut: (lanjutan)

b. Untuk saham penghargaan, peserta program MIP dapat menerima saham penghargaan tanpa dikenakan biaya;

c. Untuk saham tambahan pasti, setiap peserta program MIP dapat menerima saham tambahan pasti dengan biaya atau pendanaan sendiri;

d. Saham penghargaan yang diberikan kepada peserta program MIP tidak dapat diperjualbelikan dan/atau dipindahtangankan selama 12 (dua belas) bulan terhitung sejak periode pernyataan pendaftaran menjadi efektif (periode *lock-up*), sedangkan saham tambahan pasti tidak tunduk pada periode *lock-up*;

e. Selama periode *lock-up*, dalam hal peserta program MIP mengundurkan diri atau diberhentikan oleh Perusahaan, peserta program MIP tidak akan memiliki hak-hak atas saham tersebut.

Berdasarkan Surat Keputusan Direksi pada tanggal 6 Desember 2024, Perusahaan menerapkan ketentuan pelaksanaan program ESA sebagai berikut:

a. Peserta program ESA yang memenuhi seluruh kriteria akan menerima penghargaan dalam bentuk saham penghargaan dan saham jatah pasti;

b. Untuk saham penghargaan, setiap peserta program ESA dapat menerima saham penghargaan tanpa dikenakan biaya;

c. Untuk saham jatah pasti, setiap peserta program ESA dapat menerima saham jatah pasti dengan biaya atau pendanaan sendiri;

d. Saham penghargaan tidak dapat diperjualbelikan dan/atau dipindahtangankan selama 12 (dua belas) bulan terhitung sejak periode pernyataan pendaftaran menjadi efektif (periode *lock-up*), sedangkan saham jatah pasti tidak tunduk pada periode *lock-up*;

17. SHARE CAPITAL (continued)

Bonus Shares (continued)

Based on the Decree of the Board of Directors dated December 6, 2024, the Company implements the following provisions for the implementation of the MIP program: (continued)

b. For award shares, MIP program participants can receive award shares at no cost;

c. For guaranteed additional shares, each participant of the MIP program can receive guaranteed additional shares at their own expense of funding;

d. Award shares given to MIP program participants cannot be traded and/or transferred for 12 (twelve) months from the period of registration declaration becoming effective (lock-up period), while guaranteed additional shares are not subject to the lock-up period;

e. During the lock-up period, in the event that the MIP program participants resign or are dismissed by the Company, the MIP program participants will not have any rights to the shares.

Based on the Decree of the Board of Directors dated December 6, 2024, the Company implements the following provisions for the implementation of the ESA program:

a. ESA program participants who meet all the criteria will receive awards in the form of award shares and guaranteed allocation shares;

b. For award shares, each ESA program participants may receive award shares at no charge;

c. For guaranteed allocation shares, each ESA program participant can receive guaranteed allocation shares at their own expense or funding;

d. Award shares cannot be traded and/or transferred for 12 (twelve) months from the period of registration declaration becoming effective (lock-up period), while guaranteed allocation shares not subject to the lock-up period;

17. MODAL SAHAM (lanjutan) / *17. SHARE CAPITAL (continued)*

Saham Bonus (lanjutan)

Berdasarkan Surat Keputusan Direksi pada tanggal 6 Desember 2024, Perusahaan menerapkan ketentuan pelaksanaan program ESA sebagai berikut: (lanjutan)

e. Selama periode *lock-up*, dalam hal peserta program ESA mengundurkan diri atau diberhentikan oleh Perusahaan, peserta program ESA tidak akan memiliki hak-hak atas saham tersebut.

Bonus Shares (continued)

Based on the Decree of the Board of Directors dated December 6, 2024, the Company implements the following provisions for the implementation of the ESA program: (continued)

e. During the lock-up period, in the event that the ESA program participants resign or are dismissed by the Company, the ESA program participants will not have any rights to the shares.

18. KEPENTINGAN NONPENGENDALI / *18. NON-CONTROLLING INTEREST*

Kepentingan nonpengendali adalah sebagai berikut:

Non-controlling interest are as follow:

	PT Ekon Prima	Pro Sanitate co. Ltd	PT Global Urban Esensial	Total	
Saldo 31 Desember 2023	**15.346**	**10.639**	**34.257**	**60.242**	***Balance December 31, 2023***
Tambahan modal disetor	-	-	9.800	9.800	*Additional paid in capital*
Laba (rugi) tahun berjalan	81	3.031	(4.877)	(1.765)	*Profit (loss) during the year*
Penghasilan komprehensif lain	(1)	574	(13)	560	*Other comprehensive income*
Dividen	(58)	(1.470)	-	(1.528)	*Dividend*
Saldo 31 Desember 2024	**15.368**	**12.774**	**39.167**	**67.309**	***Balance December 31, 2024***
Tambahan modal disetor	59	-	-	59	*Additional paid in capital*
Laba tahun berjalan	80	5.100	684	5.864	*Profit during the year*
Penghasilan komprehensif lain	1	583	24	608	*Other comprehensive income*
Dividen	(29)	(1.812)	-	(1.841)	*Dividend*
Saldo 31 Desember 2025	**15.479**	**16.645**	**39.875**	**71.999**	***Balance December 31, 2025***

19. TAMBAHAN MODAL DISETOR DAN KOMPONEN EKUITAS LAINNYA / *19. ADDITIONAL PAID-IN CAPITAL AND OTHER COMPONENT OF EQUITY*

Tambahan modal disetor / ***Additional paid-in capital***

Rincian tambahan modal disetor adalah sebagai berikut:

The details of additional paid-in capital consists of:

	31 Desember 2025/ *December 31, 2025*	31 Desember 2024/ *December 31,2024*	
Selisih nilai transaksi dengan entitas sepengendali	15.465	15.465	*Difference in value of transaction of entities under common control*
Tambahan modal disetor saat Penawaran Umum Perdana	590.155	-	*Additional paid-in capital from Initial Public Offering*
Biaya Emisi Saham	(22.163)	-	*Share issuance costs*
Pengampunan Pajak	50	50	*Tax amnesty*
Total	**583.507**	**15.515**	***Total***

19. TAMBAHAN MODAL DISETOR DAN KOMPONEN EKUITAS LAINNYA (lanjutan)

Tambahan modal disetor (lanjutan)

Selisih nilai transaksi dengan entitas sepengendali

Akun selisih nilai transaksi dengan entitas sepengendali merupakan perbedaan antara harga pengalihan dan nilai tercatat atas akuisisi bisnis GoApotik dari PT Global Urban Esensial ("GUE"), entitas pengendali, serta akuisisi saham AAM dan DD dari PT Inertia Utama, entitas sepengendali.

Komponen ekuitas lainnya

Pada tahun 2016, entitas anak tertentu menyampaikan Surat Pernyataan Harta untuk Pengampunan Pajak berupa aset tetap sebesar Rp68 dengan uang tebusan sebesar Rp2. Perusahaan mencatat aset pengampunan pajak atas Entitas anak tertentu sebesar Rp68 pada akun "Komponen ekuitas lainnya" pada laporan posisi keuangan konsolidasian. Entitas anak tertentu telah memperoleh Surat Keterangan Pengampunan Pajak.

19. ADDITIONAL PAID-IN CAPITAL AND OTHER COMPONENT OF EQUITY (continued)

Additional paid-in capital (continued)

Difference in value of transactions of entities under common control

The difference in value of transactions of entities under common control represents the difference between the transaction price and the carrying amount of the acquisition of the GoApotik's business from PT Global Urban Esensial ("GUE"), an entity under common control, and the acquisitions of AAM and DD's shares from PT Inertia Utama, an entity under common control.

Other component of equity

In 2016, the certain subsidiaries submitted Declaration Letter for Tax Amnesty consisting of fixed assets amounted to Rp68 with redemption money amounted to Rp2. The Company recorded the tax amnesty assets of the certain subsidiaries amounted to Rp68 in "Other component of equity" of the consolidated statement of financial position. The certain subsidiaries have received Tax Amnesty Approval Letters.

20. PENJUALAN NETO / *20. NET SALES*

Rincian penjualan neto adalah sebagai berikut: / *The details of net sales are as follows:*

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Produk farmasi	11.396.742	10.084.864	*Pharmaceuticals products*
Produk kesehatan	1.774.681	2.827.798	*Health products*
Alat kesehatan	1.723.695	1.684.060	*Medical devices*
Total	**14.895.118**	**14.596.722**	***Total***
Cadangan retur penjualan	(1.676)	(29.207)	*Provision of sales return*
Total	**14.893.442**	**14.567.515**	***Total***

Untuk yang tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, tidak terdapat transaksi penjualan neto yang dilakukan dengan satu pelanggan dengan jumlah pendapatan kumulatif selama periode tersebut melebihi 10% dari penjualan neto.

For the years ended December 31, 2025 and 2024, there were no net sales transaction to any single customer with annual cumulative amount exceeding 10% of net sales.

21. BEBAN POKOK PENJUALAN / *21. COST OF GOODS SOLD*

Rincian beban pokok penjualan adalah sebagai berikut: / *The details of cost of goods sold are as follows:*

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Bahan baku dan kemasan	20.880	8.227	*Raw materials and packaging*
Upah buruh langsung	815	545	*Direct labor*
Beban pabrikasi	8.188	7.362	*Factory overhead*
Beban pokok produksi	29.883	16.134	*Cost of goods manufactured*
Persediaan barang jadi			*Finished goods*
Awal tahun	1.847.034	1.533.480	*Beginning balance*
Pembelian neto	13.429.397	13.466.573	*Net purchase*
Akhir tahun	(1.906.713)	(1.847.034)	*Ending balance*
Beban pokok penjualan	13.399.601	13.169.153	*Cost of goods sold*
Beban langsung	54.756	51.624	*Direct costs*
Cadangan penurunan nilai pasar dan keusangan persediaan, neto (Catatan 7)	1.162	690	*Allowance for declining in market value and obsolescence of inventories, net (Note 7)*
Estimasi retur	(1.539)	(26.835)	*Estimation of return*
Total	**13.453.980**	**13.194.632**	***Total***

Transaksi pembelian persediaan yang dilakukan dengan pemasok dengan jumlah pembelian kumulatif melebihi 10% dari penjualan neto adalah dengan PT Dexa Medica ("DXM") untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024.

Purchases of inventories from suppliers with cumulative amount exceeding 10% of net sales are with PT Dexa Medica ("DXM") and for the years ended December 31, 2025 and 2024.

22. BEBAN PENJUALAN / *22. SELLING EXPENSES*

Rincian beban penjualan adalah sebagai berikut: / *The details of selling expenses are as follows:*

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Gaji, upah, dan kesejahteraan karyawan	352.683	348.999	*Salaries, wages, and employee benefits*
Ongkos pengangkutan barang dan logistik	168.121	173.233	*Freight out and logistic cost*
Penjualan dan pengembangan pasar	41.378	28.144	*Sales and market development*
Penyusutan aset hak guna (Catatan 10)	39.913	53.637	*Depreciation of right of use assets (Note 10)*
Perjalanan dinas	29.907	32.926	*Traveling on duty*
Penyusutan aset tetap (Catatan 9)	28.103	23.609	*Depreciation of fixed assets (Note 9)*
Iklan dan promosi	22.397	21.805	*Advertisement and promotions*
Listrik dan air	22.301	21.823	*Electricity and water*
Keamanan dan Kebersihan	21.995	22.170	*Security and cleaning*
Alat tulis dan perlengkapan kantor	16.084	14.769	*Stationery and office supplies*
Asuransi	9.991	9.478	*Insurance*
Perbaikan dan pemeliharaan	8.447	8.843	*Repairs and maintenance*
Sewa	5.728	4.849	*Rent*
Jamuan dan representasi	4.968	5.445	*Entertainment and representation*
Lain-lain (masing-masing dibawah Rp5 miliar)	21.418	20.189	*Others (below Rp5 billion each)*
Total	**793.434**	**789.919**	***Total***

23. BEBAN UMUM DAN ADMINISTRASI / *23. GENERAL AND ADMINISTRATIVE EXPENSES*

Rincian beban umum dan administrasi adalah sebagai berikut:

The details of general and administrative expenses are as follows:

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Gaji, upah, dan kesejahteraan karyawan	168.563	150.553	*Salaries, wages, and employee benefits*
Lisensi perangkat lunak	8.757	5.149	*Software licensing*
Perlengkapan kantor, pos, dan telekomunikasi	7.711	7.774	*Office supplies, post and telecommunications*
Penyusutan aset hak guna (Catatan 10)	6.345	6.491	*Depreciation of right of use assets (Note 10)*
Honorarium dan biaya tenaga ahli	6.303	7.009	*Honorarium and professional fees*
Penyusutan aset tetap (Catatan 9)	5.564	5.013	*Depreciation of fixed assets (Note 9)*
Perjalanan dan transportasi	4.429	5.106	*Travel and transport*
Lain-lain (masing-masing dibawah Rp5 miliar)	23.138	20.206	*Others (below Rp5 billion each)*
Total	**230.810**	**207.301**	***Total***

24. PENGHASILAN OPERASI LAIN / *24. OTHER OPERATING INCOME*

Rincian penghasilan operasi lain adalah sebagai berikut:

The details of other operating income are as follows:

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Jasa penyimpanan	22.333	17.387	*Storage service*
Pendapatan tambahan	20.761	28.460	*Add-on income*
Penggantian biaya pemasaran	15.086	18.288	*Marketing expense reimbursement*
Dampak atas perubahan asumsi PSAK 116	8.364	14.697	*Impact on changes in assumptions of PSAK 116*
Insentif prinsipal	6.144	4.991	*Principal incentives*
Lain-lain (masing-masing dibawah Rp5 miliar)	11.213	8.932	*Others (below Rp5 billion each)*
Total	**83.901**	**92.755**	***Total***

Pendapatan tambahan merupakan penghasilan dari pembebanan kelebihan indeks persediaan dan modal kerja lainnya.

Additional income represent income from additional charging to principle on excess of inventory index and other working capital.

Penghasilan operasi lain bagian pos lain-lain terdiri dari klaim ekspedisi dan laba penjualan aset tetap. Klaim ekspedisi adalah klaim Entitas anak kepada transporter atas kerusakan produk selama pengiriman.

Other operating income in the Other section consists of expedition claims and gain on sales of fixed assets. Expedition claims are claims by the subsidiary to the transporter for product damage during shipping.

25. BEBAN OPERASI LAIN / *25. OTHER OPERATING EXPENSES*

Beban operasi lain terdiri dari beban atas barang rusak dan kadaluarsa, rugi selisih kurs dan beban pajak.

Other operating expenses consist of expenses on damaged and expires goods, foreign exchange losses and tax expenses.

26. PENDAPATAN KEUANGAN / *26. FINANCE INCOME*

Pendapatan keuangan terdiri dari pendapatan bunga atas kas dan setara kas, deposito berjangka, dan investasi jangka pendek.

Finance income consist of interest income on cash and cash equivalents, time deposit, and short-term investments.

27. BIAYA KEUANGAN / *27. FINANCE COSTS*

Rincian biaya keuangan adalah sebagai berikut:

The details of finance costs are as follows:

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Beban bunga atas liabilitas sewa (Catatan 10)	8.046	10.089	*Finance cost on lease liabilities (Note 10)*
Bunga pinjaman	3.997	6.416	*Loan interest*
Provisi	447	450	*Provision*
Total	**12.490**	**16.955**	***Total***

28. TRANSAKSI SIGNIFIKAN DENGAN PIHAK BERELASI / *28. SIGNIFICANT RELATED PARTIES TRANSACTION*

Grup dalam kegiatan usaha normal melakukan transaksi penjualan dan pembelian barang dagangan, jasa manajemen, dan persewaan kantor dan gudang yang dilakukan dengan harga dan persyaratan yang disepakati bersama dengan pihak-pihak berelasi.

In the regular conduct of business, the Group conducts transactions involving sales and purchases, management services, and rental of offices and warehouses with prices, terms and conditions agreed upon its the related parties.

Transaksi dengan pihak-pihak berelasi dilakukan dengan ketentuan yang setara dengan yang berlaku dalam transaksi wajar (*arm's length*).

Transactions with related parties are conducted under terms equivalent to those applicable in fair transactions (arm's length).

a. Penjualan kepada pihak-pihak berelasi yang merupakan entitas dengan pengendalian bersama untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

a. Sales to related parties which are entities under common control for the years ended December 31, 2025 and 2024 are as follows:

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
PT Ferron Par Pharmaceuticals	61.711	3.781	*PT Ferron Par Pharmaceuticals*
PT Dexa Medica	29.493	17.852	*PT Dexa Medica*
Entitas berelasi lainnya (masing-masing dibawah Rp1,4 miliar)	496	602	*Other related parties (below Rp1.4 billion each)*
Total	**91.700**	**22.235**	***Total***
Persentase terhadap penjualan neto konsolidasian	**0,62%**	**0,15%**	***Percentage to consolidated net sales***

28. TRANSAKSI SIGNIFIKAN DENGAN PIHAK BERELASI (lanjutan)

28. SIGNIFICANT RELATED PARTIES TRANSACTION (continued)

Saldo piutang usaha dan piutang lain-lain kepada pihak berelasi adalah sebagai berikut:

The balance of trade receivables and other receivables to related parties are as follows

	31 Desember 2025/ December 31, 2025	***31 Desember 2024/ December 31, 2024***	
Piutang usaha			***Trade receivables***
PT Dexa Medica	3.724	343	*PT Dexa Medica*
Entitas berelasi lainnya (masing-masing dibawah Rp1,4 miliar)	112	25	*Other related parties (below Rp1.4 billion each)*
Total	**3.836**	**368**	***Total***
Persentase terhadap total aset konsolidasian	**0,06%**	**0,01%**	***Percentage to total consolidated assets***
Piutang lain-lain			***Other receivables***
PT Dexa Medica	4.421	1.796	*PT Dexa Medica*
Entitas berelasi lainnya (masing-masing dibawah Rp1,4 miliar)	234	355	*Other related parties (below Rp1.4 billion each)*
Total	**4.655**	**2.151**	***Total***
Persentase terhadap total aset konsolidasian	**0,07%**	**0,04%**	***Percentage to total consolidated assets***

b. Pembelian kepada pihak-pihak berelasi yang merupakan entitas dengan pengendalian bersama untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

b. Purchases from related parties which are entities under common control for the years ended December 31, 2025 and 2024 are as follows:

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
PT Dexa Medica	5.160.367	4.528.726	*PT Dexa Medica*
PT Ferron Par Pharmaceuticals	1.348.922	1.035.994	*PT Ferron Par Pharmaceuticals*
PT Beta Pharmacon	812.710	828.223	*PT Beta Pharmacon*
Glorious Dexa Singapore Pte. Ltd.	106.271	91.253	*Glorious Dexa Singapore Pte. Ltd.*
PT Fonko International Pharmaceuticals	5.600	2.368	*PT Fonko International Pharmaceuticals*
PT Global Urban Esensial	3.875	5.048	*PT Global Urban Esensial*
Total	**7.437.745**	**6.491.612**	***Total***
Persentase terhadap beban pokok penjualan konsolidasian	**55,28%**	**49,20%**	***Percentage to consolidated cost of goods sold***

28. TRANSAKSI SIGNIFIKAN DENGAN PIHAK BERELASI (lanjutan) / *28. SIGNIFICANT RELATED PARTIES TRANSACTION (continued)*

Saldo utang usaha, utang lain-lain dan liabilitas kontrak dari pihak berelasi adalah sebagai berikut:

The balance of trade payables, other payables and contract liabilities from related parties are as follows:

	31 Desember 2025/ December 31, 2025	*31 Desember 2024/ December 31, 2024*	
Utang usaha			***Trade payables***
PT Dexa Medica	987.839	831.379	*PT Dexa Medica*
PT Beta Pharmacon	315.300	275.352	*PT Beta Pharmacon*
PT Ferron Par Pharmaceuticals	288.167	249.504	*PT Ferron Par Pharmaceuticals*
Glorious Dexa Singapore Pte. Ltd.	57.736	56.947	*Glorious Dexa Singapore Pte. Ltd.*
PT Fonko International Pharmaceuticals	2.698	1.679	*PT Fonko International Pharmaceuticals*
Total	**1.651.740**	**1.414.861**	***Total***
Persentase terhadap total liabilitas konsolidasian	**47,52%**	**40,19%**	***Percentage to total consolidated liabilities***
Utang lain-lain			***Other payables***
Entitas berelasi lainnya (masing-masing dibawah Rp1,4 miliar)	455	136	*Other related parties (below Rp1.4 billion each)*
Total	**455**	**136**	***Total***
Persentase terhadap total liabilitas konsolidasian	**0,01%**	**0,00%**	***Percentage to total consolidated liabilities***
Liabilitas kontrak			***Contract liabilities***
PT Ferron Par Pharmaceuticals	3.037	1.513	*PT Ferron Par Pharmaceuticals*
Entitas berelasi lainnya (masing-masing dibawah Rp1,4 miliar)	-	855	*Other related parties (below Rp1.4 billion each)*
Total	**3.037**	**2.368**	***Total***
Persentase terhadap total liabilitas konsolidasian	**0,09%**	**0,07%**	***Percentage to total consolidated liabilities***

c. Transaksi lainnya Grup dengan pihak-pihak berelasi yang merupakan entitas dengan pengendalian bersama untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

c. Other transactions the Group's main business with related parties which are entities under common control for the years ended December 31, 2025 and 2024, respectively are as follows:

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Pembelian aset tetap			***Purchase of fixed assets***
PT Sarana Titan Manunggal	77.950	-	*PT Sarana Titan Manunggal*
Total	**77.950**	**-**	***Total***
Persentase terhadap total aset konsolidasian	**1,18%**	**0,00%**	***Percentage to total consolidated assets***

28. TRANSAKSI SIGNIFIKAN DENGAN PIHAK BERELASI (lanjutan)

c. Transaksi lainnya Grup dengan pihak-pihak berelasi yang merupakan entitas dengan pengendalian bersama untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut: (lanjutan)

28. SIGNIFICANT RELATED PARTIES TRANSACTION (continued)

c. Other transactions the Group's main business with related parties which are entities under common control for the years ended December 31, 2025 and 2024, respectively are as follows: (continued)

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Beban pemasaran			***Marketing expense***
PT Ferron Par Pharmaceuticals	-	1.517	*PT Ferron Par Pharmaceuticals*
Entitas berelasi lainnya (masing-masing dibawah Rp1,4 miliar)	339	362	*Other related parties (below Rp1.4 billion each)*
Beban sewa dan lainnya			***Rent expense and others***
PT Sarana Titan Manunggal	14.839	18.052	*PT Sarana Titan Manunggal*
Beban utilitas			***Utilities expense***
Entitas berelasi lainnya (masing-masing dibawah Rp1,4 miliar)	506	450	*Other related parties (below Rp1.4 billion each)*
Total	**15.684**	**18.864**	***Total***
Persentase terhadap total beban operasi konsolidasian	**1,53%**	**1,89%**	***Percentage to total consolidated operating expenses***
Penghasilan lain-lain			***Others income***
PT Dexa Medica	13.323	15.422	*PT Dexa Medica*
Entitas berelasi lainnya (masing-masing dibawah Rp1,4 miliar)	838	438	*Other related parties (below Rp1.4 billion each)*
Total	**14.161**	**15.860**	***Total***
Persentase terhadap penghasilan operasi lain konsolidasian	**16,88%**	**17,10%**	***Percentage to consolidated other operating income***

Sifat transaksi dengan pihak-pihak berelasi tersebut adalah:

The nature of relationships with the related parties are as follows:

Pihak Berelasi/ *Related Parties*	**Sifat Relasi/ *Nature of Relationship***	**Jenis Transaksi/ *Nature of Transaction***
Dra. Hetty Soetikno	Pemegang saham utama/ *Ultimate shareholder*	Setoran modal dan dividen/ *Share capital contribution and dividend*
PT Ekon Prima	Pemegang saham / *Shareholder*	Setoran modal dan dividen/ *Share capital contribution and dividend*
PT Dexa Medica	Entitas berelasi lainnya/ *Other related party*	Penjualan, pembelian, jasa penyimpanan dan biaya utilitas/*Sales, purchase, handling services and utility expense*
PT Inertia Utama	Entitas berelasi lainnya/ *Other related party*	Penjualan/ *Sales*
PT Ferron Par Pharmaceuticals	Entitas berelasi lainnya/ *Other related party*	Penjualan, pembelian, jasa penyimpanan dan jasa pemasaran/ *Sales, purchase, handling services and marketing services*

28. TRANSAKSI SIGNIFIKAN DENGAN PIHAK BERELASI (lanjutan)

Sifat transaksi dengan pihak-pihak berelasi tersebut adalah: (lanjutan)

28. SIGNIFICANT RELATED PARTIES TRANSACTION (continued)

The nature of relationships with the related parties are as follows: (continued)

Pihak Berelasi/ *Related Parties*	Sifat Relasi/ *Nature of Relationship*	Jenis Transaksi/ *Nature of Transaction*
PT Sarana Titan Manunggal	Entitas berelasi lainnya/ *Other related party*	Biaya sewa kantor dan gudang dan penjualan, pembelian aset tetap/ *Rental cost of office and warehouse and sales, purchase of fixed assets*
PT Global Urban Esensial	Entitas berelasi lainnya/ *Other Related Party*	Penjualan, aplikasi dan pemasaran digital, jasa marketing, pembayaran platform digital/ *Sales, application and digital marketing, marketing fee, payment for digital platform*
PT Equilab International	Entitas berelasi lainnya/ *Other Related Party*	Penjualan/ *Sales*
PT Beta Pharmacon	Entitas berelasi lainnya/ *Other Related Party*	Penjualan, pembelian, dan pendapatan sewa gudang/ *Sales, purchase, and rental income of warehouse*
PT Fonko International Pharmaceutical	Entitas berelasi lainnya/ *Other related party*	Penjualan dan Pembelian/ *Sales and Purchase*
Glorious Dexa Singapore Pte. Ltd.	Entitas berelasi lainnya/ *Other related party*	Penjualan dan Pembelian/ *Sales and Purchase*

Manajemen kunci termasuk Dewan Komisaris, Direksi, dan Manajer Senior. Kompensasi yang dibayar atau terhutang pada manajemen kunci atas jasa kerja adalah sebagai berikut:

Key management includes Board of Commissioners, Board of Directors, and Senior Manager. The compensation paid or payable to key management for employee services is shown below:

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Imbalan kerja jangka pendek	75.994	67.208	*Short-term employee benefits*
Imbalan pascakerja	2.484	2.418	*Post employment benefits*

29. LABA PER SAHAM

Perhitungan laba per saham adalah sebagai berikut:

29. EARNINGS PER SHARE

The earnings per share computation is as follows:

	Tahun yang berakhir pada tanggal 31 Desember/ *Years ended December 31,*		
	2025	**2024**	
Laba tahun berjalan yang dapat diatribusikan kepada:			*Profit of the Year attributable to:*
Pemilik entitas induk	392.267	345.034	*Owners of the parent entity*
Rata-rata tertimbang total saham yang beredar (dalam jutaan lembar)	13.002	9.889	*Weighted-average number of shares outstanding (in million of shares)*
Laba per saham (Rupiah Penuh)	**30,17**	**34,89**	***Earnings per share (Full Rupiah)***

Untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, tidak terdapat instrumen keuangan yang berpotensi dilusi untuk perhitungan laba per saham.

For the years ended December 31, 2025 and 2024, respectively, there are no financial instruments which have potential dilution on earnings per share.

30. SEGMEN OPERASI

Manajemen memantau hasil operasi dari unit usahanya secara terpisah guna keperluan pengambilan keputusan mengenai alokasi sumber daya dan penilaian kinerja. Kinerja segmen dievaluasi berdasarkan laba atau rugi dan diukur secara konsisten dengan laba atau rugi pada laporan keuangan konsolidasian.

Tabel berikut menyajikan informasi pendapatan, laba, aset dan liabilitas sehubungan dengan segmen operasi Grup:

Segmen operasi berdasarkan jenis produk

Grup menyajikan segmen operasi berdasarkan jenis produk yang terdiri dari produk farmasi, produk kesehatan dan alat kesehatan.

30. OPERATION SEGMENT

Management monitors operational results separately for each business unit for decision making in performance appraisal and resource allocation. Segment performance is evaluated based on profit or loss and measured consistently with profit or loss from the consolidated financial statements.

The following tables present information on revenue, income, assets and liabilities of the Group's operating segments:

Operating segments based on the types of products

The Group presents operating segments based on the types of products consisting of pharmaceuticals, consumer health products and medical devices.

	Tahun yang berakhir pada tanggal 31 Desember 2025/ *Years ended December 31, 2025*				
	Produk farmasi/ *Pharmaceuticals Products*	**Produk kesehatan/ *Health Products***	**Alat kesehatan/ *Medical Devices***	**Total/ *Total***	
Penjualan - neto	**11.385.127**	**1.784.641**	**1.723.674**	**14.893.442**	***Net sales***
Hasil segmen	**1.018.811**	**168.262**	**252.389**	**1.439.462**	***Segment result***
Beban penjualan				(793.434)	*Selling expenses*
Beban umum dan administrasi				(230.810)	*General and administrative expenses*
Beban operasi lain				(1.853)	*Other operating expenses*
Penghasilan operasi lain				83.901	*Other operating income*
Penghasilan keuangan				28.489	*Finance income*
Biaya keuangan				(12.490)	*Finance costs*
Laba sebelum beban pajak penghasilan				**513.265**	***Profit before income tax***
Beban pajak penghasilan				(115.134)	*Income tax expense*
Laba tahun berjalan				**398.131**	***Profit for the year***
Aset yang dapat dialokasikan	1.188.173	327.232	371.122	1.886.527	*Allocated assets*
Aset yang tidak dapat dialokasikan				4.696.747	*Unallocated assets*
Aset segmen				**6.583.274**	***Segment assets***
Liabilitas segmen				**3.475.522**	***Segment liabilities***

	Tahun yang berakhir pada tanggal 31 Desember 2024/ *Years ended December 31, 2024*				
	Produk farmasi/ *Pharmaceuticals Products*	**Produk kesehatan/ *Health Products***	**Alat kesehatan/ *Medical Devices***	**Total/ *Total***	
Penjualan - neto	**10.074.141**	**2.809.783**	**1.683.591**	**14.567.515**	***Net sales***
Hasil segmen	**882.938**	**241.397**	**248.548**	**1.372.883**	***Segment result***
Beban penjualan				(789.919)	*Selling expenses*
Beban umum dan administrasi				(207.301)	*General and administrative expenses*
Beban operasi lain				(2.089)	*Other operating expenses*
Penghasilan operasi lain				92.755	*Other operating income*
Penghasilan keuangan				7.769	*Finance income*
Biaya keuangan				(16.955)	*Finance costs*
Laba sebelum beban pajak penghasilan				**457.143**	***Profit before income tax***
Beban pajak penghasilan				(113.874)	*Income tax expense*
Laba tahun berjalan				**343.269**	***Profit for the year***

30. SEGMEN OPERASI (lanjutan)

Segmen operasi berdasarkan jenis produk (lanjutan)

Grup menyajikan segmen operasi berdasarkan jenis produk yang terdiri dari produk farmasi, produk kesehatan dan alat kesehatan. (lanjutan)

30. OPERATION SEGMENT (continued)

Operating segments based on the types of products (continued)

The Group presents operating segments based on the types of products consisting of pharmaceuticals, consumer health products and medical devices. (continued)

	Tahun yang berakhir pada tanggal 31 Desember 2024/ *Years ended December 31, 2024*				
	Produk farmasi/ *Pharmaceuticals Products*	**Produk kesehatan/ *Health Products***	**Alat kesehatan/ *Medical Devices***	**Total/ *Total***	
Aset yang dapat dialokasikan	919.628	537.358	378.376	1.835.362	*Allocated assets*
Aset yang tidak dapat dialokasikan				3.893.283	*Unallocated assets*
Aset segmen				**5.728.645**	***Segment assets***
Liabilitas segmen				**3.520.805**	***Segment liabilities***

Grup juga mengelompokkan segmen geografis berdasarkan lokasi pelanggan yang terdiri dari wilayah lokal dan luar negeri sebagai berikut:

The Group also classifies geographical segments based on customer location which consist of local and overseas as follows:

	Tahun yang berakhir pada tanggal 31 Desember/ Years Ended December 31,		
	2025	**2024**	
Penjualan Neto			*Net sales*
Lokal	14.613.787	14.326.752	*Local*
Luar negeri	279.655	240.763	*Overseas*
Total	**14.893.442**	**14.567.515**	***Total***

31. ASET DAN LIABILITAS DALAM MATA UANG ASING

Pada tanggal 31 Desember 2025 dan 2024, Grup memiliki aset dan liabilitas moneter dalam mata uang asing sebagai berikut:

31. ASSETS AND LIABILITIES IN FOREIGN CURRENCIES

As of December 31, 2025 and 2024, the Group has monetary assets and liabilities denominated in foreign currencies are as follows:

	31 Desember 2025/ *December 31, 2025*		31 Desember 2024/ *December 31, 2024*		
	Mata Uang Asing (nilai penuh)/ *Foreign Currencies (full amount)*	**Setara dengan Rupiah/ *Rupiah Equivalent***	**Mata Uang Asing (nilai penuh)/ *Foreign Currencies (full amount)***	**Setara dengan Rupiah/ *Rupiah Equivalent***	
Asset					*Asset*
Kas dan setara kas					*Cash and cash equivalents*
Dolar Amerika Serikat	2.529.941	42.458	2.101.728	33.968	*United States Dollar*
Deposito berjangka					*Time deposits*
Dolar Amerika Serikat	2.017.393	33.856	806.305	13.032	*United States Dollar*
Piutang usaha					*Trade receivables*
Dolar Amerika Serikat	1.731.639	29.060	1.759.105	28.430	*United States Dollar*
Piutang lain-lain					*Other receivables*
Dolar Amerika Serikat	122.889	2.062	228.452	3.692	*United States Dollar*
Sub-total		**107.436**		**79.122**	***Sub-total***

31. ASET DAN LIABILITAS DALAM MATA UANG ASING (lanjutan)

Pada tanggal 31 Desember 2025 dan 2024, Grup memiliki aset dan liabilitas moneter dalam mata uang asing sebagai berikut: (lanjutan)

31. ASSETS AND LIABILITIES IN FOREIGN CURRENCIES (continued)

As of December 31, 2025 and 2024, the Group has monetary assets and liabilities denominated in foreign currencies are as follows: (continued)

	31 Desember 2025/ *December 31, 2025*		31 Desember 2024/ *December 31, 2024*		
	Mata Uang Asing (nilai penuh)/ *Foreign Currencies (full amount)*	Setara dengan Rupiah/ *Rupiah Equivalent*	Mata Uang Asing (nilai penuh)/ *Foreign Currencies (full amount)*	Setara dengan Rupiah/ *Rupiah Equivalent*	
Liabilitas					*Liabilitas*
Utang usaha					*Trade payables*
Dolar Amerika Serikat	7.660.469	128.558	7.270.437	117.505	*United States Dollar*
Euro Eropa	59.880	1.183	127.931	2.156	*European Euro*
Utang lain-lain					*Other payables*
Dolar Amerika Serikat	61.523	1.032	41.840	676	*United States Dollar*
Sub-total		**130.773**		**120.337**	***Sub-total***
Liabilitas moneter - neto		**(23.337)**		**(41.215)**	***Monetary liabilities - net***

Jika liabilitas moneter neto Grup dalam mata uang asing pada tanggal 31 Desember 2025 tersebut dijabarkan ke dalam Rupiah dengan menggunakan kurs tengah Bank Indonesia pada tanggal 27 Maret 2026, maka liabilitas moneter neto akan naik sebesar Rp147.

If the Group's monetary liabilities - net in foreign currencies as of December 31, 2025, were to be converted into Rupiah at the Bank Indonesia middle rate of exchange on March 27, 2026, the monetary liability would increase by Rp147.

32. PERJANJIAN PENTING

A. Pihak Ketiga

i. Perjanjian Distribusi

AAM, DD, dan DAC telah mengadakan perjanjian distribusi, baik sebagai distributor eksklusif maupun non-eksklusif, untuk mendistribusikan produk farmasi, produk kesehatan dan alat kesehatan di wilayah Republik Indonesia untuk AAM dan DD, serta Kamboja untuk DAC. Perjanjian-perjanjian tersebut umumnya berjangka waktu satu tahun sampai dengan tujuh tahun.

ii. Perjanjian Sub-distribusi

AAM telah mengadakan perjanjian sub-distribusi dengan pihak ketiga. Perjanjian umumnya berjangka waktu satu tahun. Seluruh perjanjian sub-distribusi hanya untuk penjualan produk tertentu di wilayah distribusi di Indonesia yang ditetapkan dalam perjanjian.

32. SIGNIFICANT AGREEMENTS

A. Third Parties

i. Distribution Agreements

AAM, DD, and DAC entered into distribution agreements, either as an exclusive or non-exclusive distributor, to distribute pharmaceutical products, health products and medical devices in the Republic of Indonesia for AAM and DD, as well as in Cambodia for DAC. The period of these agreements are generally one year to seven years.

ii. Sub-distribution Agreement

AAM entered into sub-distribution agreements with third parties. The period of these agreements are generally one year. All sub-distribution agreements are only for sales of certain products in the distribution area of Indonesia, which is decided on the agreements.

32. PERJANJIAN PENTING (lanjutan)

A. Pihak Ketiga (lanjutan)

iii. Perjanjian Produksi dan Pemasokan

DD telah mengadakan perjanjian pemasokan, berdasarkan perjanjian-perjanjian tersebut, DD menunjuk pemasok untuk melakukan produksi alat kesehatan produk-produk DD dengan merek Stardec. Perjanjian-perjanjian tersebut umumnya berjangka waktu satu tahun sampai dengan lima tahun.

iv. Perjanjian Ekspedisi

AAM telah mengadakan perjanjian ekspedisi dengan pihak ketiga. Perjanjian umumnya berjangka waktu satu tahun. Perjanjian berupa kerjasama pengiriman barang dan sewa armada ekspedisi untuk pengiriman produk termasuk produk pada suhu dingin di wilayah pengiriman di Indonesia yang ditetapkan dalam perjanjian.

B. Pihak Berelasi

i. Perusahaan

a. Berdasarkan Perjanjian Sewa Menyewa Ruangan Kantor tanggal 26 Maret 2020 antara Perusahaan dan PT Sarana Titan Manunggal ("STM"), terakhir diubah berdasarkan Adendum VI tanggal 31 Desember 2024 atas perjanjian ini Perusahaan menyewa ruangan pada Gedung Titan Center yang berlokasi di Bintaro Jaya Sektor 7, Tangerang Selatan, dari STM. Perjanjian ini berlaku sampai dengan 31 Desember 2025. Perjanjian ini telah diperpanjang berdasarkan Adendum VII tanggal 26 Januari 2026 dan berlaku sampai dengan 31 Desember 2026.

b. Berdasarkan Perjanjian Sewa Menyewa Ruangan Kantor tanggal 6 Desember 2024 antara Perusahaan dan STM, terakhir diubah berdasarkan Addendum I tanggal 31 Desember 2024 atas perjanjian ini, STM menyewakan ruangan pada Jl. RS Fatmawati Kav 30A & 33, Cilandak. Perjanjian ini berlaku sampai dengan 31 Desember 2025. Perjanjian ini telah diperpanjang berdasarkan Adendum II tanggal 26 Januari 2026 dan berlaku sampai dengan 31 Desember 2026.

32. SIGNIFICANT AGREEMENTS (continued)

A. Third Parties (continued)

iii. Production and Supply Agreements

DD entered into supply agreements, by which DD appoints suppliers to carry out the production of DD's medical devices products under the Stardec brand. The period of these agreements are generally one year to five years.

iv. Expedition Agreements

AAM entered into expedition agreements with third parties. The period of these agreements are generally one year. The agreements are cooperation for goods delivery and rental of expedition vehicle for delivery of products in low temperature in delivery area within Indonesia, as stated in the agreements.

B. Related Parties

i. The Company

a. Based on the Office Space Lease Agreement dated March 26, 2020 between the Company and PT Sarana Titan Manunggal ("STM"), last amended by Addendum VI dated December 31, 2024 to this agreement, the Company rents space in the Titan Center Building located in Bintaro Jaya Sector 7, South Tangerang, from STM. This agreement is valid until December 31, 2025. This agreement have been renewed as amended by Addendum VII dated January 26, 2026 and valid until December 31, 2026.

b. Based on the Office Space Rental Agreement dated December 6, 2024 between the Company and STM, as last amended by Addendum I dated December 31, 2024 of this agreement, STM rented an office space on Jl. RS Fatmawati Kav 30A & 33, Cilandak. This agreement is valid until December 31, 2025. This agreement have been renewed as amended by Addendum II dated January 26, 2026 and valid until December 31, 2026.

32. PERJANJIAN PENTING (lanjutan)

B. Pihak Berelasi (lanjutan)

ii. Entitas Anak

a. Berdasarkan Perjanjian Sewa Menyewa tanggal 2 Juli 2015 antara AAM dan STM, telah diubah berdasarkan Adendum X tanggal 13 Januari 2025 atas perjanjian ini, AAM menyewa dua bangunan untuk digunakan sebagai kantor dan/atau gudang sesuai dengan kebutuhan AAM. Perjanjian ini berlaku sampai dengan 31 Desember 2025. Perjanjian ini telah diperpanjang berdasarkan Adendum XI tanggal 8 Januari 2026 dan berlaku sampai dengan 31 Desember 2026.

b. Berdasarkan Perjanjian Sewa Menyewa Gudang Cikarang tanggal 25 Februari 2015 antara AAM dan STM, terakhir diubah berdasarkan Adendum VIII tanggal 13 Januari 2025 atas perjanjian ini, AAM menyewa gudang yang beralamat di Jl. Industri Selatan VII Blok PP-7A, Kawasan Industri Jababeka II, Cikarang. Perjanjian ini telah berakhir efektif pada tanggal 27 Mei 2025.

c. Berdasarkan Perjanjian Sewa Menyewa Ruangan Kantor tanggal 2 Januari 2012 antara AAM dan STM, terakhir diubah berdasarkan Adendum XIII tanggal 13 Januari 2025 atas perjanjian ini, AAM menyewa ruangan pada Titan Center, lantai 4, Jl. Boulevard Bintaro Blok B7/B1 No. 5, Bintaro Jaya Sektor 7, Tangerang Selatan, untuk perkantoran. Perjanjian ini berlaku sampai dengan tanggal 31 Desember 2025. Perjanjian ini telah diperpanjang berdasarkan Adendum XIV tanggal 8 Januari 2026 dan berlaku sampai dengan 31 Desember 2026.

d. Berdasarkan *Distribution Agreement* tanggal 27 Juni 2019 antara DAC dan Glorious Dexa Singapore Pte. Ltd. (“GDS”), GDS menunjuk DAC sebagai distributor atas produk-produk yang disepakati para pihak di wilayah Kamboja. Perjanjian ini berlaku sampai dengan tanggal 31 Desember 2021 dan dapat diperpanjang secara otomatis berturut-turut untuk jangka waktu satu tahun. Sampai dengan tanggal 31 Desember 2025, perjanjian ini masih berlaku dan mengikat masing-masing pihak.

32. SIGNIFICANT AGREEMENTS (continued)

B. Related Parties (continued)

ii. Subsidiaries

a. Based on the Lease Agreement dated July 2, 2015 between AAM and STM, as amended by Addendum X dated January 13, 2025 to this agreement, AAM leases two buildings to be used as offices and/or warehouses according to AAM's needs. This agreement is valid until December 31, 2025. This agreement have been renewed as amended by Adendum XI dated January 8, 2026 and valid until December 31, 2026.

b. Based on the Cikarang Warehouse Lease Agreement dated February 25, 2015 between AAM and STM, last amended by Addendum VIII dated January 13, 2025 to this agreement, AAM rents a warehouse located at Jl. Industri Selatan VII Block PP-7A, Jababeka II Industrial Estate, Cikarang.This agreement has been terminated effective May 27, 2025.

c. Based on the Office Space Lease Agreement dated January 2, 2012 between AAM and STM, last amended by Addendum XIII dated January 13, 2025 to this agreement, AAM rents space at Titan Center, 4th floor, Jl. Boulevard Bintaro Block B7/B1 No. 5, Bintaro Jaya Sector 7, South Tangerang, for office use. This agreement is valid until December 31, 2025. This agreement have been renewed as amended by Adendum XIV dated January 8, 2026 and valid until December 31, 2026.

d. Based on the Distribution Agreement dated June 27, 2019 between DAC and Glorious Dexa Singapore Pte. Ltd. (“GDS”), GDS appointed DAC as the distributor of certain products agreed by both parties, in Cambodia. This agreement is valid until December 31, 2021 and renewed automatically for the successive period of one year. As of December 31, 2025, this agreement is still valid and legally binding for all parties.

32. PERJANJIAN PENTING (lanjutan)

B. Pihak Berelasi (lanjutan)

ii. Entitas Anak

e. Berdasarkan *Distribution Agreement* tanggal 19 Oktober 2020 antara DAC, dan PT Fonko International Pharmaceuticals ("FIP"), FIP menunjuk DAC sebagai distributor atas produk-produk yang disepakati para pihak di wilayah Kamboja. Perjanjian ini berlaku sampai dengan tanggal 26 November 2024 dan diperpanjang secara otomatis berturut-turut untuk jangka waktu satu tahun. Sampai dengan tanggal 31 Desember 2025, perjanjian ini masih berlaku dan mengikat masing-masing pihak.

f. Berdasarkan Perjanjian Kerjasama Distribusi tanggal 31 Desember 2020, antara AAM dan DXM, terakhir diubah berdasarkan Addendum II tanggal 10 Februari 2025. Atas perjanjian ini, DXM menunjuk AAM sebagai distributor atas produk yang diproduksi atau diimpor oleh DXM di Indonesia. Perjanjian ini berlaku sampai dengan tanggal 1 November 2023 dan diperpanjang secara otomatis berturut-turut untuk jangka waktu satu tahun. Sampai dengan tanggal 31 Desember 2025, perjanjian ini masih berlaku dan mengikat masing-masing pihak.

g. Berdasarkan Perjanjian Kerjasama Distribusi tanggal 31 Desember 2020 antara AAM dan FPP, terakhir diubah berdasarkan Addendum Pertama tanggal 31 Desember 2021. Atas perjanjian ini, FPP menunjuk AAM sebagai distributor atas produk-produk tertentu yang diproduksi atau diimpor oleh FPP di wilayah Indonesia. Perjanjian ini berlaku sampai dengan tanggal 1 November 2023 dan diperpanjang secara otomatis berturut-turut untuk jangka waktu satu tahun. Sampai dengan tanggal 31 Desember 2025, perjanjian ini masih berlaku dan mengikat masing-masing pihak.

h. Berdasarkan Perjanjian Kerjasama tanggal 10 Februari 2017 antara AAM dan DXM, DXM menunjuk AAM untuk melakukan pendaftaran dan importasi produk dari prinsipal DXM. Perjanjian ini berlaku sampai dengan tanggal 9 Februari 2022 dan otomatis diperpanjang untuk jangka waktu satu tahun. Sampai dengan tanggal 31 Desember 2025, perjanjian ini masih berlaku dan mengikat masing-masing pihak.

32. SIGNIFICANT AGREEMENTS (continued)

B. Related Parties (continued)

ii. Subsidiaries

e. Based on the Distribution Agreement dated October 19, 2020 between DAC, and PT Fonko International Pharmaceuticals ("FIP"), FIP appointed DAC as the distributor of certain products agreed by both parties, in Cambodia. This agreement is valid until November 26, 2024 and renewed automatically for the successive period of one year. As of December 31, 2025, this agreement is still valid and legally binding for all parties.

f. Based on the Distribution Agreement dated December 31, 2020, between AAM and DXM, which was last amended by Addendum II dated February 10, 2025. Based on this agreement, DXM appointed AAM as a distributor for products manufactured or imported by DXM in Indonesia. This agreement is valid until November 1, 2023 and renewed automatically for the successive period of one year. As of December 31, 2025, this agreement is still valid and legally binding for all parties.

g. Based on the Distribution Agreement dated December 31, 2020, between AAM and FPP, as last amended by the First Addendum dated December 31, 2021. Under this agreement, FPP appoints AAM as a distributor for certain products manufactured or imported by FPP in Indonesia. This agreement is valid until November 1, 2023 and is renewed automatically for successive period of one year. As of December 31, 2025, this agreement is still valid and legally binding for all parties.

h. Based on the Agreement dated February 10, 2017 between AAM and DXM, DXM appointed AAM to conduct registration and imports product from DXM's principal. This agreement is valid until February 9, 2022 and renewed automatically for the successive period of one year. As of December 31, 2025, this agreement is still valid and legally binding for all parties.

32. PERJANJIAN PENTING (lanjutan)

B. Pihak Berelasi (lanjutan)

ii. Entitas Anak (lanjutan)

i. Berdasarkan Perjanjian Kerjasama tanggal 20 Desember 2016 antara DD dan DXM, sebagaimana terakhir diubah pada Adendum VII tanggal 18 Agustus 2025, DD dan DXM mengadakan Perjanjian berupa Pemberian hak kepada DD untuk mendaftarkan, mengimpor, dan menjual kepada DXM produk-produk yang ditentukan dalam perjanjian. Perjanjian ini berlaku lima tahun sejak tanggal perjanjian dan otomatis diperpanjang untuk satu tahun untuk setiap perpanjangannya. Sampai dengan tanggal 31 Desember 2025, perjanjian ini masih berlaku dan mengikat masing-masing pihak.

j. Berdasarkan Perjanjian Kerjasama tanggal 14 Mei 2024, antara DD dan FPP, sebagaimana terakhir diubah pada Adendum Kedua tanggal 7 Oktober 2025. Atas perjanjian ini, DD setuju untuk melakukan impor dan menjual produk tertentu kepada FPP sesuai dengan jumlah yang diberitahukan oleh FPP dari waktu ke waktu. Perjanjian ini berlaku sejak 1 Januari 2024 untuk periode lima tahun dan diperpanjang secara otomatis untuk satu tahun setiap perpanjangannya.

k. Berdasarkan Perjanjian Jasa Penyimpanan Produk tanggal 31 Desember 2020 antara AAM dan DXM, DXM menunjuk AAM untuk menyediakan jasa penyimpanan atas produk-produk milik DXM di gudang milik AAM. Perjanjian ini berlaku sampai dengan tanggal 1 November 2023 dan dapat diperpanjang secara otomatis berturut-turut untuk jangka waktu satu tahun. Sampai dengan tanggal 31 Desember 2025, perjanjian ini masih berlaku dan mengikat masing-masing pihak.

l. Berdasarkan Perjanjian Sewa Menyewa Ruangan Kantor tanggal 15 Juni 2022, sebagaimana terakhir diubah berdasarkan Adendum V tanggal 13 Januari 2025. Berdasarkan perjanjian sewa ini, KITA menyewa ruangan pada Titan Center, Jl. Boulevard Bintaro Blok B7/B1 No. 5, Bintaro Jaya Sektor 7, Tangerang Selatan, untuk perkantoran. Perjanjian ini berlaku sampai dengan 31 Desember 2025. Perjanjian ini telah diperpanjang berdasarkan Adendum VI tanggal 8 Januari 2026 dan berlaku sampai dengan 31 Desember 2026.

32. SIGNIFICANT AGREEMENTS (continued)

B. Related Parties (continued)

ii. Subsidiaries (continued)

i. Based on the Agreement dated December 20, 2016 between DD and DXM, as last amended by Addendum VII dated August 18, 2025, DD and DXM entered into an Agreement which is granting DD the right to register, import, and sell to DXM the products which was specified in the agreement. This agreement is valid for five years from the date of the agreement and is automatically extended for successive period of one year. As of December 31, 2025, this agreement is still valid and legally binding for all parties.

j. Based on the Agreement dated May 14, 2024, between DD and FPP, as last amended by Addendum II dated October 7, 2025. Based on this agreement, DD agrees to import and sell certain products to FPP in quantities notified by FPP from time to time. This agreement is effective from January 1, 2024, for a period of five years and is renewed automatically for successive period of one year.

k. Based on the Product Storage Services Agreement dated December 31, 2020 between AAM and DXM, DXM appointed AAM to provide storage services for DXM's products in AAM's warehouse. This agreement is valid until November 1, 2023 and renewed automatically for successive period of one year. As of December 31, 2025, this agreement is still valid and legally binding for all parties.

l. Based on the Office Space Lease Agreement dated June 15, 2022, as last amended by Addendum V dated January 13, 2025. Based on this lease agreement, KITA rents space at Titan Center, Jl. Boulevard Bintaro Block B7/B1 No. 5, Bintaro Jaya Sector 7, South Tangerang, for office use. This agreement is valid until December 31, 2025. This agreement have been renewed as amended by Addendum VI dated January 8, 2026 and valid until December 31, 2026.

32. PERJANJIAN PENTING (lanjutan)

B. Pihak Berelasi (lanjutan)

ii. Entitas Anak (lanjutan)

m. Berdasarkan Perjanjian Kerjasama (*Media Placement)* yang berlaku efektif tanggal 1 Juli 2022, yang ditandatangani pada tanggal 14 Februari 2023, antara KITA dan DXM. Berdasarkan perjanjian ini, DXM menunjuk KITA untuk melakukan pekerjaan berupa, penyediaan, perencanaan dan pemasangan (*media placement*) materi milik DXM di GoApotik. Perjanjian ini berlaku sampai dengan tanggal 31 Desember 2023 dan secara otomatis diperpanjang berturut-turut untuk jangka waktu satu tahun. Sampai dengan tanggal 31 Desember 2025, perjanjian ini masih berlaku dan mengikat masing-masing pihak.

n. Berdasarkan Perjanjian Penyediaan dan Penggunaan Platform DKonsul, berlaku efektif tanggal 1 Januari 2023, yang ditandatangani pada tanggal 24 Januari 2023 sebagaimana terakhir diubah dengan Amendemen Pertama tertanggal 27 Mei 2025, antara KITA dan GUE. Berdasarkan perjanjian ini, GUE setuju untuk menyediakan platform Dkonsul untuk digunakan oleh KITA pada platform GoApotik. Perjanjian ini berlaku untuk jangka waktu satu tahun dan secara otomatis dapat diperpanjang berturut-turut untuk jangka waktu satu tahun. Sampai dengan tanggal 31 Desember 2025, perjanjian ini masih berlaku dan mengikat masing-masing pihak.

o. Berdasarkan Perjanjian Kerjasama Penyediaan tanggal 10 November 2025 antara AAM dan FPP. Berdasarkan perjanjian ini, AAM setuju untuk menyediakan dan memasok salah satu produk farmasi yang akan digunakan FPP untuk memenuhi kebutuhan dan mendukung pelaksanaan kegiatan usaha. Perjanjian ini berlaku sejak 1 Oktober 2025 sampai dengan tanggal 1 Maret 2026.

32. SIGNIFICANT AGREEMENTS (continued)

B. Related Parties (continued)

ii. Subsidiaries (continued)

m. Based on the Cooperation Agreement (Media Placement) effective July 1, 2022, signed on February 14, 2023, between KITA and DXM. Based on this agreement, DXM appointed KITA to carry out work in the form of providing, planning, and installing (media placement) DXM's materials on GoApotik. This agreement is valid until December 31, 2023, and is renewed automatically for successive period of one year. As of December 31, 2025, this agreement is still valid and legally binding for all parties.

n. Based on the DKonsul Platform Provision and Use Agreement, effective January 1, 2023, signed on January 24, 2023, as last Amended by the First Amendment dated May 27, 2025 between KITA and GUE. Based on this agreement, GUE agrees to provide the Dkonsul platform for use by KITA on the GoApotik platform. This agreement is valid for a period of one year and can be automatically extended for consecutive periods of one year. As of December 31, 2025, this agreement is still valid and legally binding for all parties.

o. Based on the Supply Agreement dated November 10, 2025 between AAM and FPP. Based on this agreement, *AAM agrees to provide and supply one of its pharmaceutical products to FPP for the purpose of meeting its operational needs and supporting the conduct of its business activities. The agreement is effective from October 1, 2025 until March 1, 2026.*

33. INSTRUMEN KEUANGAN

Pada tanggal 31 Desember 2025 dan 2024, nilai tercatat aset dan liabilitas keuangan mendekati nilai wajarnya sebagai berikut:

- Kas dan setara kas, deposit berjangka, piutang usaha, dan piutang lain-lain

  Seluruh aset keuangan di atas merupakan aset keuangan jangka pendek yang akan jatuh tempo dalam waktu 12 bulan, sehingga nilai tercatat aset keuangan tersebut kurang lebih telah mencerminkan nilai wajarnya.

- Utang usaha, utang lain-lain, beban akrual, liabilitas kontrak, dan liabilitas imbalan kerja karyawan jangka pendek.

  Seluruh liabilitas keuangan di atas merupakan liabilitas jangka pendek yang akan jatuh tempo dalam waktu 12 bulan sehingga nilai tercatat liabilitas keuangan tersebut kurang lebih telah mencerminkan nilai wajarnya.

- Investasi jangka pendek

  Nilai wajar dari aset keuangan ini diestimasi dengan menggunakan teknik penilaian yang wajar dengan nilai input pasar yang dapat diobservasi.

- Utang bank

  Liabilitas keuangan di atas merupakan pinjaman yang memiliki suku bunga variabel dan tetap yang disesuaikan dengan pergerakan suku bunga pasar sehingga nilai tercatat liabilitas keuangan tersebut telah mendekati nilai wajar.

34. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN

Risiko utama dari instrumen keuangan Grup adalah risiko pasar, risiko kredit, dan risiko likuiditas. Direksi menelaah dan menyetujui kebijakan untuk mengelola risiko-risiko dirangkum sebagai berikut:

a. Risiko Pasar

Risiko pasar merupakan risiko dimana nilai wajar dari arus kas masa depan dari instrumen keuangan akan berfluktuasi disebabkan oleh perubahan harga pasar. Harga pasar terdiri dari tiga jenis risiko: risiko mata uang asing, risiko harga komoditas dan risiko suku bunga. Instrumen keuangan dipengaruhi oleh risiko pasar termasuk kas dan setara kas, deposito berjangka piutang usaha, utang usaha dan utang lain-lain.

33. FINANCIAL INSTRUMENTS

As of December 31, 2025 and 2024, carrying values of assets and financial liability approximating to its fair values, are as follows:

- *Cash and cash equivalents, time deposits, trade receivables, and other receivables*

  All of the above financial assets are due within 12 months, thus the carrying values of the financial assets approximate their fair values.

- *Trade payables, other payables, accrued expenses, contract liabilities, and short-term employee benefits liability.*

  All of the above financial liabilities are due within 12 months, thus the carrying values of the financial liabilities approximate their fair values.

- *Short-term investments*

  Fair value of this financial asset is estimated using appropriate valuation techniques with market observable inputs.

- *Bank loans*

  The above financial liabilities are liabilities with floating and fixed interest rates which are adjusted with the movements of market interest rates, thus the carrying values of the financial liabilities approximate their fair values.

34. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The main risks on the Group's financial instruments are market risk, credit risk and liquidity risks. The Board of Directors' review and agree policies to manage the risks are summarized as follows:

a. Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: foreign currency risk, commodity price risk and interest rate risk. Financial instruments affected by market risk include cash and cash equivalents, time deposits trade receivables, trade payables and other payables.

34. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN (lanjutan)

Risiko utama dari instrumen keuangan Grup adalah risiko pasar, risiko kredit, dan risiko likuiditas. Direksi menelaah dan menyetujui kebijakan untuk mengelola risiko-risiko dirangkum sebagai berikut: (lanjutan)

a. Risiko Pasar (lanjutan)

Mata uang pelaporan Grup adalah Rupiah. Risiko nilai tukar mata uang asing adalah risiko dimana nilai wajar atas arus kas di masa datang dari suatu instrumen keuangan akan berfluktuasi akibat perubahan nilai tukar mata uang asing. Grup terkena dampak risiko mata uang asing terutama diakibatkan oleh penjualan ekspor dan pembelian bahan baku dan bahan pembantu baik dari domestik maupun impor yang dibayar dalam mata uang asing.

Kebijakan Grup untuk meminimalkan risiko ini dengan cara melakukan negosiasi dengan supplier untuk menggunakan kurs yang disepakati atas nilai pembelian tersebut serta mengawasi tingkat optimal persediaan untuk operasi yang berkelanjutan.

(i) Risiko Mata Uang Asing

Tabel berikut ini menunjukan sensitivitas kemungkinan perubahan tingkat pertukaran Rupiah terhadap mata uang asing, dengan asumsi variabel lain konstan, dampak terhadap laba sebelum beban pajak penghasilan konsolidasian adalah sebagai berikut:

34. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

The main risks on the Group's financial instruments are market risk, credit risk and liquidity risks. The Board of Directors' review and agree policies to manage the risks are summarized as follows: (continued)

a. Market Risk (continued)

The Group's reporting currency is Rupiah. Foreign currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Group are exposed to foreign exchange rate risk mainly due to their export sales and domestic and import raw and indirect material purchases denominated in foreign currencies.

The Group's policy to minimize the risk involves negotiating with suppliers for an agreed exchange rate on the purchase value as well as overseeing the optimum level of inventory for continuing operations.

(i) Foreign Currency Risk

The following table describes the sensitivity to a reasonably possible change in the Rupiah exchange rate against foreign currency, with all other variables held constant, the effect to the consolidated profit before income tax expense is as follows:

	Perubahan tingkat Rp/ *Change in Rp rate*	Dampak terhadap laba sebelum beban pajak penghasilan konsolidasian/ *Effect on consolidated profit before income tax expenses*	
31 Desember 2025			***December 31, 2025***
Nilai tukar Rupiah terhadap Dolar Amerika Serikat	1%	2.370	*Exchange rate of Rupiah againts United States Dollar*
Nilai tukar Rupiah terhadap Dolar Amerika Serikat	-1%	(2.370)	*Exchange rate of Rupiah againts United States Dollar*
31 Desember 2024			***December 31, 2024***
Nilai tukar Rupiah terhadap Dolar Amerika Serikat	1%	2.046	*Exchange rate of Rupiah againts United States Dollar*
Nilai tukar Rupiah terhadap Dolar Amerika Serikat	-1%	(2.046)	*Exchange rate of Rupiah againts United States Dollar*

34. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN (lanjutan)

a. Risiko Pasar (lanjutan)

(ii) Risiko Suku Bunga

Risiko tingkat suku bunga adalah risiko di mana nilai wajar arus kas di masa depan dari suatu instrumen keuangan akan berfluktuasi karena perubahan tingkat suku bunga pasar. Grup terpengaruh risiko perubahan suku bunga pasar terkait dengan kas di bank, deposito berjangka dan utang bank. Grup mengelola risiko ini dengan memilih bank yang dapat memberikan tingkat suku bunga pinjaman yang terendah.

Tabel berikut ini menunjukan sensitivitas kemungkinan perubahan tingkat suku bunga pinjaman. Dengan asumsi variabel lain konstan, laba sebelum beban pajak penghasilan konsolidasian dipengaruhi oleh tingkat suku bunga mengambang sebagai berikut:

34. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

a. Market Risk (continued)

(ii) Interest Rate Risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's exposure to the risk of changes in market interest rates is related to cash in bank, timed deposit and bank loans. The Group manages this risk by selecting the bank that can give the lowest loan interest rate.

The following table demonstrates the sensitivity to the possibility of a change in interest rates on loans. With all other variables held constant, consolidated profit before income tax expenses is affected by the impact on floating rate loans as follows:

	Kenaikan/ penurunan dalam satuan point/ ***Increase/ decrease in basis point***	**Dampak terhadap laba sebelum beban pajak penghasilan konsolidasian/** ***Effect on consolidated profit before income tax expenses***	
31 Desember 2025			***December 31, 2025***
Rupiah	+100	(285)	*Rupiah*
Rupiah	-100	285	*Rupiah*
31 Desember 2024			***December 31, 2024***
Rupiah	+100	(78)	*Rupiah*
Rupiah	-100	78	*Rupiah*

b. Risiko Kredit

Risiko kredit yang dihadapi oleh Grup berasal dari kredit yang diberikan kepada pelanggan dan penempatan rekening koran dan deposito pada bank.

Untuk mengurangi risiko ini, Grup memiliki kebijakan untuk memastikan bahwa penjualan produk hanya dilakukan untuk pelanggan yang layak kredit dengan rekam jejak yang terbukti atau riwayat kredit yang baik. Risiko kredit pelanggan dikelola oleh manajemen dengan tunduk pada kebijakan, prosedur, dan kontrol yang ditetapkan terkait dengan manajemen risiko kredit pelanggan. Piutang pelanggan yang beredar dipantau secara teratur.

Selain dari pengungkapan di bawah ini, Grup tidak memiliki konsentrasi risiko kredit.

b. Credit Risk

The Group has credit risk arising from the credits granted to the customers and placement of current accounts and deposits in the banks

To mitigate this risk, the Group has policies in place to ensure that sales of products are made only to creditworthy customers with proven track record or good credit history. Customer credit risk is managed by the management subject to the established policies, procedures and controls relating to customer credit risk management. Outstanding customer receivables are monitored on a regular basis.

Other than as disclosed below, the Group has no concentration of credit risk.

34. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN (lanjutan)

b. Risiko Kredit (lanjutan)

Kas dan Setara Kas

Risiko kredit atas penempatan rekening koran dan deposito berjangka dikelola oleh manajemen sesuai dengan kebijakan Grup. Investasi atas kelebihan dana dibatasi untuk tiap-tiap bank dan kebijakan ini dievaluasi setiap tahun oleh direksi. Batas tersebut ditetapkan untuk meminimalkan risiko konsentrasi kredit sehingga mengurangi kemungkinan kerugian akibat kebangkrutan bank-bank tersebut.

Piutang

Dalam hal penanganan piutang, manajemen melakukan penagihan kepada pelanggan sesuai tanggal jatuh tempo yang dilakukan dengan cara mengirimkan laporan saldo piutang. Manajemen Grup menetapkan kebijakan jangka waktu kredit yaitu 30 sampai dengan 120 hari.

Dalam menangani piutang yang telah jatuh tempo, manajemen Grup mempunyai beberapa kebijakan penanganan berdasarkan keterlambatan bayar antara lain dengan cara konfirmasi saldo ke pelanggan baik secara lisan maupun tulisan, mengirimkan surat penagihan ke pelanggan dan menghentikan order penjualan terhadap pelanggan yang bersangkutan untuk sementara waktu.

Pada tanggal pelaporan, eksposur maksimum Grup terhadap risiko kredit adalah sebesar nilai tercatat masing-masing kategori dari aset keuangan yang disajikan pada laporan posisi keuangan konsolidasian.

34. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

b. Credit Risk (continued)

Cash and Cash Equivalents

Credit risk arising from placements of current accounts and time deposits is managed in accordance with the Group's policy. Investments of surplus funds are limited for each bank and reviewed annually by the directors. Such limits are set to minimize the concentration of credit risk and therefore mitigate financial loss through potential failure of the banks.

Accounts Receivable

In terms of receivables management, the management collects from customers according to the due date by sending account receivable balance statements. The Group's management has established a credit term policy of 30 to 120 days.

In handling past due receivables, the Group's management has policies on late payments, among others, by confirming the customer's balance orally or in writing, sending billing statements and stopping sales orders of the related customers temporarily.

At the reporting date, the Group's maximum exposure to credit risk is represented by the carrying amount of each class of financial assets presented in the consolidated statement of financial position.

34. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN (lanjutan)

34. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

b. Risiko Kredit (lanjutan)

b. Credit Risk (continued)

Tabel dibawah ini menunjukkan analisa umur aset keuangan Grup pada tanggal 31 Desember 2025 dan 31 Desember 2024.

The tables below represent the aging analysis of financial assets of the Group as of December 31, 2025 and December 31, 2024.

	31 Desember 2025/ *December 31, 2025*			
	Belum jatuh tempo dan tidak mengalami penurunan nilai/ *Neither past due not impaired*	**Jatuh tempo dan tidak mengalami penurunan nilai/ *Past due but not impaired***	**Jumlah/ *Total***	
Kas dan setara kas	694.163	-	694.163	*Cash and cash equivalents*
Deposito berjangka	33.856	-	33.856	*Time deposits*
Piutang - usaha	1.665.408	572.003	2.237.411	*Account receivable - Trade*
Piutang - lain-lain	86.955	-	86.955	*Account receivable - Other*
Total	**2.480.382**	**572.003**	**3.052.385**	***Total***

	31 Desember 2024/ *December 31, 2024*			
	Belum jatuh tempo dan tidak mengalami penurunan nilai/ *Neither past due not impaired*	**Jatuh tempo dan tidak mengalami penurunan nilai/ *Past due but not impaired***	**Jumlah/ *Total***	
Kas dan setara kas	335.053	-	335.053	*Cash and cash equivalents*
Deposito berjangka	17.286	-	17.286	*Time deposits*
Piutang - usaha	1.750.333	583.207	2.333.540	*Account receivable - Trade*
Piutang - lain-lain	116.047	-	116.047	*Account receivable - Other*
Total	**2.218.719**	**583.207**	**2.801.926**	***Total***

c. Risiko Likuiditas

Risiko likuiditas adalah risiko yang terjadi jika posisi arus kas menunjukkan pendapatan jangka pendek tidak cukup menutupi pengeluaran jangka pendek.

Grup mengelola likuiditasnya dalam membiayai modal kerja dan melunasi utang yang jatuh tempo dengan menyediakan kas dan setara kas yang cukup. Rasio lancar Grup per 31 Desember 2025 dan 2024 masing-masing sebesar 1,76 kali dan 1,55 kali.

c. Liquidity Risk

Liquidity risk is the risk when the cash flow position indicates that the short-term revenue is not enough to cover the short-term expenditure.

The Group manages its liquidity in financing its working capital and settling its matured loans by providing sufficient cash and cash equivalents. The Group's current ratio as of December 31, 2025 and 2024 amounted to 1.76 times and 1.55 times, respectively.

34. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN (lanjutan)

c. Risiko Likuiditas (lanjutan)

Tabel berikut ini menunjukan profil jangka waktu pembayaran liabilitas Grup berdasarkan pembayaran dalam kontrak.

34. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

c. Liquidity Risk (continued)

The following table describes the maturity schedules of the Group financial liabilities based on contractual payments.

	31 Desember 2025/ *December 31, 2025*			
	Sampai dengan 1 tahun/ *Up to 1 year*	**Lebih dari 1 tahun sampai dengan 5 tahun/ *More than 1 year up to 5 Years***	**Jumlah/ *Total***	
Utang usaha	3.065.438	-	3.065.438	*Trade payables*
Utang lain-lain	69.829	-	69.829	*Other payables*
Beban akrual	146.403	-	146.403	*Accrued expenses*
Liabilitas imbalan kerja jangka pendek	8.460	-	8.460	*Short-term employee benefit liability*
Liabilitas sewa	35.239	54.024	89.263	*Lease liabilities*
Total	**3.328.408**	**54.024**	**3.382.432**	***Total***

	31 Desember 2024/ *December 31, 2024*			
	Sampai dengan 1 tahun/ *Up to 1 year*	**Lebih dari 1 tahun sampai dengan 5 tahun/ *More than 1 year up to 5 Years***	**Jumlah/ *Total***	
Utang usaha	2.978.602	-	2.978.602	*Trade payables*
Utang lain-lain	70.445	-	70.445	*Other payables*
Beban akrual	146.020	-	146.020	*Accrued expenses*
Liabilitas imbalan kerja jangka pendek	11.348	-	11.348	*Short-term employee benefit liability*
Liabilitas sewa	37.714	78.820	116.534	*Lease liabilities*
Utang bank jangka pendek	100.128	-	100.128	*Short-term bank loan*
Utang bank jangka panjang	8.462	16.087	24.549	*Long-term bank loan*
Total	**3.355.087**	**94.907**	**3.449.994**	***Total***

Pengelolaan Modal

Tujuan utama pengelolaan modal Grup adalah untuk memastikan pemeliharaan rasio modal yang sehat untuk mendukung usaha dan memaksimalkan imbal hasil bagi pemegang saham.

Capital Management

The primary objective of the Group's capital management is to ensure that it maintains healthy capital ratios in order to support its business and maximize shareholder value.

34. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN (lanjutan)

34. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

Pengelolaan Modal (lanjutan)

Entitas-entitas anak tertentu disyaratkan untuk memelihara tingkat permodalan tertentu oleh perjanjian pinjaman. Persyaratan permodalan eksternal tersebut telah dipenuhi oleh entitas terkait pada tanggal 31 Desember 2025 dan 2024. Selain itu, Grup juga dipersyaratkan oleh Undang-undang No. 40 Tahun 2007 tentang Perusahaan Terbatas, efektif sejak tanggal 16 Agustus 2007, untuk mengalokasikan sampai dengan 20% dari modal saham ditempatkan dan disetor penuh ke dalam dana cadangan yang tidak boleh didistribusikan. Persyaratan permodalan eksternal tersebut dipertimbangkan oleh Grup pada setiap RUPST.

Grup mengelola struktur permodalan dan melakukan penyesuaian terhadap perubahan kondisi ekonomi. Untuk memelihara dan menyesuaikan struktur permodalan, Grup dapat menyesuaikan pembayaran dividen kepada pemegang saham atau menerbitkan saham baru. Tidak ada perubahan atas tujuan, kebijakan maupun proses pada tahun 2025 dan 2024.

Kebijakan Grup adalah mempertahankan struktur permodalan yang sehat untuk mengamankan akses terhadap pendanaan pada biaya yang wajar.

Perusahaan mencatat posisi kas bersih pada tahun 2025 dan 2024 karena kas dan setara kas melebihi utang berbunga.

Capital Management (continued)

Certain Subsidiaries are required under their respective loan agreements to maintain the level of existing share capital. This externally imposed capital requirement has been complied with by the relevant entities as of December 31, 2025 and 2024. In addition, the Group is also required by the Law No. 40 Year 2007 regarding Limited Liability Entities, effective August 16, 2007, to allocate and maintain a non-distributable reserve fund until the said reserve reaches 20% of the issued and fully paid share capital. This externally imposed capital requirements are considered by the Group at each AGM.

The Group manages its capital structure and makes adjustments to it, in light of changes in economic conditions. To maintain or adjust the capital structure, the Group may adjust the dividend payment to shareholders or issue new shares. No changes were made in the objectives, policies or processes for managing capital in 2025 and 2024.

The Group's policy is to maintain a healthy capital structure in order to secure access to finance at a reasonable cost.

The Company recorded a net cash position in 2025 and 2024 as cash and cash equivalents exceeded interest-bearing debt.

Perubahan pada Liabilitas yang Timbul dari Aktivitas Pendanaan

Changes in Liabilities Arising from Financing Activities

	2025				
	1 Januari/ *January 1*	**Arus Kas/ *Cash Flow***	**Aktivitas Non-kas/ *Non-cash Activities***	***31 Desember/ December 31***	
Utang bank jangka pendek	100.000	(100.000)	-	-	*Short-term bank loan*
Bagian utang bank jangka panjang jatuh tempo dalam satu tahun	7.000	(7.000)	-	-	*Current maturities of long-term bank loan*
Utang bank jangka panjang	15.125	(15.125)	-	-	*Long-term bank loan*
Liabilitas sewa	109.242	(66.503)	37.989	80.728	*Lease liabilities*
Total	**231.367**	**(188.628)**	**37.989**	**80.728**	***Total***

34. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO KEUANGAN (lanjutan)

34. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

Perubahan pada Liabilitas yang Timbul dari Aktivitas Pendanaan (lanjutan)

Changes in Liabilities Arising from Financing Activities (continued)

	2024				
	1 Januari/ *January 1*	Arus Kas/ *Cash Flow*	Aktivitas Non-kas/ *Non-cash Activities*	31 Desember/ *December 31*	
Utang bank jangka pendek	2.963	97.037	-	100.000	*Short-term bank loan*
Bagian utang bank jangka panjang jatuh tempo dalam satu tahun	2.875	(2.875)	7.000	7.000	*Current maturities of long-term bank loan*
Utang bank jangka panjang	22.125	-	(7.000)	15.125	*Long-term bank loan*
Liabilitas sewa	154.423	(57.840)	12.659	109.242	*Lease liabilities*
Total	**182.386**	**36.322**	**12.659**	**231.367**	***Total***

35. TAMBAHAN INFORMASI ARUS KAS

35. SUPPLEMENTARY CASH FLOW INFORMATION

Transaksi non kas:

Non-cash transactions:

	Tahun yang berakhir pada tanggal 31 Desember/ Year ended December 31,		
	2025	2024	
AKTIVITAS YANG TIDAK MEMPENGARUHI ARUS KAS			***ACTIVITIES NOT AFFECTING CASH FLOWS***
Perolehan aset tetap melalui utang lain-lain	2.006	5.341	*Acquisition of fixed assets through other payables*
Penambahan aset hak guna melalui liabilitas sewa	60.297	38.908	*Acquisition of right-of-use assets through lease liabilities*
Pembayaran utang lain-lain atas pembelian aset tetap tahun sebelumnya	5.080	3.120	*Payment of other payables for the prior year purchase of fixed assets*
Reklasifikasi aset tidak lancar lainnya - uang muka pembelian aset tetap ke aset tetap	1.808	5.735	*Reclassification of other non-current assets - advance for purchase of fixed assets to fixed assets*
Reklasifikasi aset tidak lancar lainnya - uang muka pembelian aset takberwujud ke aset takberwujud	265	70	*Reclassification of other non-current assets - advance for purchase of intangible assets to intangible assets*

36. STANDAR AKUNTANSI YANG TELAH DISAHKAN NAMUN BELUM BERLAKU EFEKTIF

Standar akuntansi yang telah diterbitkan sampai tanggal penerbitan laporan keuangan konsolidasian Grup namun berlaku efektif diungkapkan berikut ini. Manajemen bermaksud untuk menerapkan standar-standar tersebut yang dipertimbangkan relevan terhadap Grup pada saat efektif, dan dampaknya terhadap posisi dan kinerja keuangan Konsolidasian Grup masih diestimasi pada tanggal 1 Januari 2026.

36. ACCOUNTING STANDARDS ISSUED BUT NOT YET EFFECTIVE

The accounting standards that have been issued up to the date of issuance of the Group's consolidated financial statements, but not yet effective are disclosed below. The management intends to adopt these standards that are considered relevant to the Group when they become effective, and the impact to the consolidated financial position and performance of the Group is still being estimated as of January 1, 2026.

36. STANDAR AKUNTANSI YANG TELAH DISAHKAN NAMUN BELUM BERLAKU EFEKTIF (lanjutan)

Mulai efektif pada atau setelah tanggal 1 Januari 2026:

- Amendemen PSAK 109 dan PSAK 107: Klasifikasi dan Pengukuran Instrumen Keuangan
- PSAK 338: Kombinasi Bisnis Entitas Sepengendali (Revisi 2025)

Mulai efektif pada atau setelah tanggal 1 Januari 2027:

- PSAK 118: Penyajian dan Pengungkapan dalam Laporan Keuangan

36. ACCOUNTING STANDARDS ISSUED BUT NOT YET EFFECTIVE (continued)

Effective beginning on or after January 1, 2026:

- *Amendments to PSAK 109 and PSAK 107: Classification and Measurement of Financial Instruments*
- *PSAK 338: Business Combination under Common Control (2025 Revision)*

Effective beginning on or after January 1, 2027:

- *PSAK 118: Presentation and Disclosure in Financial Statements*

37. PERISTIWA SETELAH PERIODE PELAPORAN

Perkembangan geopolitik di Timur Tengah

Setelah tanggal pelaporan, ketegangan geopolitik di Timur Tengah meningkat menyusul tindakan militer di kawasan tersebut pada akhir Februari 2026. Perkembangan ini menyebabkan meningkatnya ketidakpastian geopolitik dan volatilitas di pasar keuangan dan energi global.

Grup menilai potensi dampak terhadap operasi, posisi keuangan, dan kinerja keuangan Grup yang dapat timbul melalui beberapa faktor, termasuk:

- volatilitas harga energi dan komoditas global
- gangguan pada rantai pasokan dan logistik global
- ketidakpastian makroekonomi yang lebih luas yang memengaruhi permintaan pelanggan
- volatilitas di pasar valuta asing dan pasar keuangan

Saat ini Grup tidak memiliki operasi langsung yang signifikan di negara-negara yang terlibat langsung dalam konflik tersebut. Namun, dampak ekonomi yang lebih luas akibat situasi geopolitik tersebut dapat memengaruhi operasi dan kinerja keuangan Grup secara tidak langsung.

Pada tanggal otorisasi atas laporan keuangan ini, tidak memungkinkan untuk mengestimasi secara andal dampak keuangan yang mungkin timbul akibat potensi eskalasi lebih lanjut dari konflik tersebut pada laporan keuangan konsolidasian Grup.

Manajemen akan terus memonitor perkembangan terkait konflik ini dan menilai potensi dampaknya pada periode pelaporan berikutnya.

37. EVENTS AFTER THE REPORTING PERIOD

Geopolitical developments in the Middle East

Subsequent to the reporting date, geopolitical tensions in the Middle East escalated following military actions in the region at the end of February 2026. These developments have resulted in heightened geopolitical uncertainty and increased volatility in global financial and energy markets.

The Group assesses the potential implications on the results of the Group's operations, financial position and financial performance which may arise through several factors, including:

- *volatility in energy and global commodity prices*
- *disruptions in global supply chains and logistics*
- *broader macroeconomic uncertainty affecting customer demand*
- *volatility in foreign exchange and financial markets.*

The Group does not currently have significant direct operations in the countries directly involved in the conflict. However, the broader economic effects resulting from the geopolitical situation may indirectly affect the Group's operations and financial performance.

At the date of authorization of these financial statements, it is not possible to reliably estimate the financial impact that further escalation of the conflict may have on the Group's consolidated financial statements.

Management will continue to monitor developments relating to the conflict and assess potential implications in future reporting periods.

2025

Laporan Terintegrasi
Integrated Report

PT Medela Potentia Tbk

Kantor Pusat
Head Office
Jl. RS. Fatmawati Kav. 33
Cilandak Barat
Kota Jakarta Selatan 12430
DKI Jakarta

Alamat Korespondensi
Correspondence Address
Titan Center Lt. 7
Jl. Boulevard Bintaro Blok B7/B1 No. 5
Bintaro Jaya, Sektor 7
Kota Tangerang Selatan 15424
Banten

Telp.
(021) 7486 4210

Fax.
(021) 7486 3880

Email
cor.sec@medela-potentia.com

Website
www.medela-potentia.com