PT WIR ASIA Tbk
dan Entitas Anaknya/ *and its Subsidiaries*

Laporan Keuangan Konsolidasian/
Consolidated Financial Statements
Pada Tanggal 30 September 2026 dan 31 Desember 2025
Serta Untuk Periode Sembilan Bulan yang Berakhir
30 September 2026 dan 2025/
As at September 30, 2026 and December 31, 2025
And For The Nine-Month Periods Ended
September 30, 2026 and 2025

PT WIR ASIA Tbk DAN ENTITAS ANAKNYA/ *AND ITS SUBSIDIARIES*
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SURAT PERNYATAAN DIREKSI TENTANG TANGGUNG JAWAB ATAS LAPORAN KEUANGAN KONSOLIDASIAN INTERIM PT WIR ASIA Tbk DAN ENTITAS ANAKNYA PADA TANGGAL 30 SEPTEMBER 2026 DAN 31 DESEMBER 2025 SERTA UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR 30 SEPTEMBER 2026 DAN 2025

Kami yang bertanda tangan di bawah ini:

1. Nama/*Name* : **Stephen Budiman, M. IM**
   Alamat kantor/*Office Address* : PT WIR ASIA Tbk
   Jl. Panjang Raya No. 70 RT. 006 RW. 11 Kec. Kebon Jeruk, Kel. Kebon Jeruk, Jakarta Barat 11530
   Alamat domisili/sesuai KTP atau Kartu Identitas Lain/ *Residential Address/in accordance with Personal Identity Card* : Green Garden Blok L-1/10, RT/RW 02/04, Kedoya Utara, Kebon Jeruk, Jakarta Barat
   Nomor telepon/*Telephone Number* : 021 - 5367 8064
   Jabatan/ *Title* : Direktur Utama/ *President Director*

2. Nama/*Name* : **Stanislaus Aries Baju Nugroho**
   Alamat kantor/*Office Address* : PT WIR ASIA Tbk
   Jl. Panjang Raya No. 70 RT. 006 RW. 11 Kec. Kebon Jeruk, Kel. Kebon Jeruk, Jakarta Barat 11530
   Alamat domisili/sesuai KTP atau Kartu Identitas Lain/ *Residential Address/in accordance with Personal Identity Card* : Jl. Buton BSD Blok A.6/14 XIV RT/RW 01/04 Rawa Mekar Jaya, Serpong, Tangerang Selatan
   Nomor telepon/*Telephone Number* : 021 - 5367 8064
   Jabatan/ *Title* : Direktur Keuangan/ *Finance Director*

menyatakan bahwa :

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian PT WIR ASIA Tbk (Entitas Induk) dan Entitas Anaknya pada tanggal 30 September 2026 dan 31 Desember 2025 serta untuk periode sembilan bulan yang berakhir 30 September 2026 dan 2025,
2. Laporan keuangan konsolidasian Entitas Induk dan Entitas Anaknya tersebut telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
3. a. Semua informasi dalam laporan keuangan konsolidasian Entitas Induk dan Entitas Anaknya tersebut telah dimuat secara lengkap dan benar;
   b. Laporan keuangan konsolidasian Entitas Induk dan Entitas Anaknya tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material; dan
4. Kami bertanggung jawab atas sistem pengendalian internal dalam Entitas Induk dan Entitas Anaknya.

Demikian pernyataan ini dibuat dengan sebenarnya.

DIRECTORS' STATEMENT ON THE RESPONSIBILITY FOR THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS OF PT WIR ASIA Tbk AND ITS SUBSIDIARIES AS AT SEPTEMBER 30, 2026 AND DECEMBER 31, 2025 AND FOR NINE MONTH PERIODS ENDED SEPTEMBER 30, 2026 AND 2025

We, the undersigned:

1. Name : **Stephen Budiman, M. IM**
   Office Address : PT WIR ASIA Tbk
   Jl. Panjang Raya No. 70 RT. 006 RW. 11 Kec. Kebon Jeruk, Kel. Kebon Jeruk, Jakarta Barat 11530
   Residential Address/in accordance with Personal Identity Card : Green Garden Blok L-1/10, RT/RW 02/04, Kedoya Utara, Kebon Jeruk, Jakarta Barat
   Telephone Number : 021 - 5367 8064
   Title : Direktur Utama/ *President Director*

2. Name : **Stanislaus Aries Baju Nugroho**
   Office Address : PT WIR ASIA Tbk
   Jl. Panjang Raya No. 70 RT. 006 RW. 11 Kec. Kebon Jeruk, Kel. Kebon Jeruk, Jakarta Barat 11530
   Residential Address/in accordance with Personal Identity Card : Jl. Buton BSD Blok A.6/14 XIV RT/RW 01/04 Rawa Mekar Jaya, Serpong, Tangerang Selatan
   Telephone Number : 021 - 5367 8064
   Title : Direktur Keuangan/ *Finance Director*

declare that :

1. We are responsible for the preparation and presentation of the consolidated financial statements of PT WIR ASIA Tbk (the Company) and its Subsidiaries as at Septembeer 30, 2026 and December 31, 2025 and for nine month periods ended September 30, 2026 and 2025,
2. The Company and its Subsidiaries' consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards;
3. a. All information have been fully and correctly disclosed in the Company and its Subsidiaries' consolidated financial statements; and
   b. The Company and its Subsidiaries' consolidated financial statements do not contain materially misleading information or facts, and do not conceal any information or facts; and
4. We are responsible for the Company and its Subsidiaries' internal control system.

This statement has been made truthfully.

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



Stephen Budiman, M. IM
Direktur Utama/ *President Director*

Stanislaus Aries Baju Nugroho
Direktur Keuangan/*Finance Director*

Jakarta, 30 October 2026/ *October 30, 2026*

	30 September 2026/ ***September 30, 2026***	**Catatan/** ***Notes***	**31 Desember 2025/** ***December 31, 2025****	
ASET				**ASSETS**
ASET LANCAR				**CURRENT ASSETS**
Kas dan setara kas	44.002.173.625	4,29	75.916.239.860	Cash and cash equivalents
Piutang usaha - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp82.165.702.546 dan Rp71.630.753.831 pada tanggal 30 September 2026 dan 31 Desember 2025		5,17,29		Trade receivables - net of allowance for impairment of Rp82,165,702,546 and Rp71,630,753,831 as at September 30, 2026 and December 31, 2025, respectively
Pihak ketiga	596.958.789.336		774.772.333.443	Third parties
Piutang lain-lain		29		Other receivables
Pihak ketiga	24.193.870.441		19.865.450.510	Third parties
Pihak berelasi	108.461.370	6a	89.726.845	Related parties
Persediaan	850.218.165		1.243.086.409	Inventories
Uang muka dan beban dibayar di muka	338.398.875.111	7	98.895.702.546	Advances and prepaid expenses
Pajak dibayar dimuka	1.380.363.905	15a	1.307.160.800	Prepaid tax
Total Aset Lancar	1.005.892.751.953		972.089.700.413	Total Current Assets
ASET TIDAK LANCAR				**NON-CURRENT ASSETS**
Aset tetap - setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp175.434.862.011 dan Rp151.286.055.756 pada tanggal 30 September 2026 dan 31 Desember 2025	13.038.791.140	8,25,27	37.028.170.964	Property and equipment - net of accumulated depreciation of Rp175,434,862,011 and Rp151,286,055,756 as at September 30, 2026 and December 31, 2025, respectively
Aset hak-guna - setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp5.784.874.950 dan Rp20.744.769.861 pada tanggal 30 September 2026 dan 31 Desember 2025	1.505.303.852	16a,27	5.840.747.297	Right-of-use assets - net of accumulated depreciation of Rp5,784,874,950 and Rp20,744,769,861 as as at September 30, 2026 and December 31, 2025, respectively
Aset takberwujud - setelah dikurangi akumulasi amortisasi masing-masing sebesar Rp16.272.222.551 dan Rp13.872.617.848 pada tanggal 30 September 2026 dan 31 Desember 2025	615.004.031.815	9,27	595.520.719.314	Intangible assets - net of accumulated amortization of Rp16,272,222,551 and Rp13,872,617,848 as as at September 30, 2026 and December 31, 2025, respectively
Investasi pada Entitas Asosiasi	252.551.895	10	104.531.768	Investment in Associate
Investasi saham	510.000.000	29	510.000.000	Investment in Share
Goodwill	1.181.983.233		1.181.983.233	Goodwill
Aset pajak tangguhan - neto	22.336.974.857	15e	19.853.394.913	Deferred tax assets - net
Aset tidak lancar lainnya	126.009.648	29	2.354.668.808	Other non-current assets
Total Aset Tidak Lancar	653.955.646.440		662.394.216.297	Total Non-current Assets
TOTAL ASET	1.659.848.398.393		1.634.483.916.710	**TOTAL ASSETS**

*) Laporan posisi keuangan konsolidasian tanggal 31 Desember 2025 tidak termasuk laporan posisi keuangan Entitas Anak tidak langsung melalui VMR (Entitas Anak tidak langsung PT Vatar Media Teknologi) tidak lagi dikendalikan sejak tanggal 3 Desember 2025 (Catatan 1c).

*) *The consolidated statement of financial position as of December 31, 2025 excluded the statement of financial position an indirectly of Subsidiary through VMR (an indirect Subsidiary PT Vatar Media Teknologi), is no longer controlled since December 3, 2025 (Note 1c).*

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

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

	30 September 2026/ *September 30, 2026*	Catatan/ *Notes*	31 Desember 2025/ *December 31, 2025**)	
LIABILITAS DAN EKUITAS				**LIABILITIES AND EQUITY**
LIABILITAS				**LIABILITIES**
LIABILITAS JANGKA PENDEK				**CURRENT LIABILITIES**
Pinjaman dari lembaga keuangan non-bank	-	11,29	2.000.000.000	Loans from non-bank financial institutions
Utang usaha - pihak ketiga	150.293.854.811	12,29	253.030.443.143	Trade payables - third parties
Utang lain-lain		29		Other payables
Pihak ketiga	9.008.592.424		11.037.370.523	Third parties
Pihak berelasi	109.091.740	6b	1.100.000	Related parties
Beban akrual	65.357.822.536	13,29	54.938.597.705	Accrued expenses
Deposit dari pelanggan	4.480.314.340	14	3.348.547.827	Deposits from customers
Utang pajak	326.895.640.287	15b	273.441.918.860	Taxes payable
Bagian utang jangka panjang yang jatuh tempo dalam waktu satu tempo:		29		Current maturities of long-term liabilities:
Liabilitas sewa	217.345.391	16b	3.903.820.467	Lease liabilities
Pinjaman dari pihak ketiga	16.197.750.000	5,17	52.550.370.000	Loans from third parties
Total Liabilitas Jangka Pendek	572.560.411.529		654.252.168.525	Total Current Liabilities
LIABILITAS JANGKA PANJANG				**NON-CURRENT LIABILITIES**
Liabilitas jangka panjang - setelah dikurangi bagian jatuh tempo dalam waktu satu tahun:		29		Long term-liabilities - net of current maturities:
Liabilitas sewa	1.366.578.803	16b	4.947.588.397	Lease liabilities
Pinjaman dari pihak ketiga	119.506.332.264	5,17	73.692.916.353	Loans from third parties
Liabilitas imbalan kerja	19.287.380.959	18,27	15.997.122.056	Employee benefits liabilities
Total Liabilitas Jangka Panjang	140.160.292.026		94.637.626.806	Total Non-current Liabilities
TOTAL LIABILITAS	712.720.703.555		748.889.795.331	**TOTAL LIABILITIES**

*) Laporan posisi keuangan konsolidasian tanggal 31 Desember 2025 tidak termasuk laporan posisi keuangan Entitas Anak tidak langsung melalui VMR (Entitas Anak tidak langsung PT Vatar Media Teknologi) tidak lagi dikendalikan sejak tanggal 3 Desember 2025 (Catatan 1c).

*) *The consolidated statement of financial position as of December 31, 2025 excluded the statement of financial position an indirectly of Subsidiary through VMR (an indirect Subsidiary PT Vatar Media Teknologi), is no longer controlled since December 3, 2025 (Note 1c).*

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

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

	30 September 2026/ *September 30, 2026*	Catatan/ *Notes*	31 Desember 2025/ *December 31, 2025**)	
EKUITAS				**EQUITY**
Ekuitas yang dapat diatribusikan kepada pemilik Entitas Induk				Equity attributable to owners of the Company
Modal saham				Share capital
Dasar - 37.000.000.000 saham dengan nilai nominal Rp5 per saham				Authorized - 37,000,000,000 shares with par value of Rp5 per share
Ditempatkan dan disetor penuh - 11.938.622.394 saham	59.693.111.970	19	59.693.111.970	Issued and fully paid - 11,938,622,394 shares
Tambahan modal disetor - neto	465.437.294.507	21	465.437.294.507	Additional paid-in capital - net
Selisih nilai transaksi dengan kepentingan non-pengendali	1.897.952.483		1.897.952.483	Difference in value arising from transactions with non-controlling interests
Laba komprehensif lain	4.168.001.155		3.693.713.530	Other comprehensive income
Saldo laba:				Retained earnings:
Dicadangkan	12.000.000.000	20	12.000.000.000	Appropriated
Belum dicadangkan	332.820.474.585		276.572.385.603	Unappropriated
Total ekuitas yang dapat diatribusikan kepada pemilik Ekuitas Induk	876.016.834.700		819.294.458.093	Total equity attributable to owners of the Company
Kepentingan non-pengendali	71.110.860.138	22	66.299.663.286	Non-controlling interests
TOTAL EKUITAS	947.127.694.838		885.594.121.379	**TOTAL EQUITY**
TOTAL LIABILITAS DAN EKUITAS	1.659.848.398.393		1.634.483.916.710	**TOTAL LIABILITIES AND EQUITY**

*) Laporan posisi keuangan konsolidasian tanggal 31 Desember 2025 tidak termasuk laporan posisi keuangan Entitas Anak tidak langsung melalui VMR (PT Vatar Media Teknologi) tidak lagi dikendalikan sejak tanggal 3 Desember 2025 (Catatan 1c).

*) *The consolidated statement of financial position as of December 31, 2025 excluded the statement of financial position of an indirect Subsidiary through VMR (PT Vatar Media Teknologi), is no longer controlled since December 3, 2025 (Note 1c).*

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

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

	30 September 2026/ *September 30, 2026*	Catatan/ *Notes*	30 September 2025/ *September 30, 2025*	
PENDAPATAN NETO	1.725.184.373.506	24	1.950.416.776.651	**NET REVENUES**
BEBAN POKOK PENDAPATAN	1.539.046.409.390	8,25	1.719.757.304.537	**COST OF REVENUES**
LABA KOTOR	186.137.964.116		230.659.472.114	**GROSS PROFIT**
BEBAN USAHA				**OPERATING EXPENSES**
Penjualan	19.103.974.380	26	11.945.020.840	Selling
Umum dan administrasi	70.345.674.348	6a,8,9,16a,16b, 18,27	81.675.120.542	General and administrative
Total Beban Usaha	89.449.648.728		93.620.141.382	Total Operating Expenses
LABA USAHA	96.688.315.388		137.039.330.732	**OPERATING PROFIT**
PENGHASILAN (BEBAN) LAIN-LAIN				**OTHER INCOME (EXPENSES)**
Beban keuangan	(11.909.908.144)	11,16,17	(11.474.949.256)	Finance expenses
Pemulihan (beban provisi) atas kerugian kredit ekspetasian piutang usaha - neto	(10.534.948.715)	5	(24.728.966.329)	Reversal (provision) for expected credit losses of trade receivables - net
Keuntungan (kerugian) selisih kurs mata uang asing - neto	(516.020.754)	4,5,10,13,17	(862.924.621)	Gain (loss) on foreign exchange - net
Pendapatan keuangan	1.760.159.219	4	1.580.735.517	Finance income
Lain-lain - neto	11.261.644.168	15i	726.247.650	Others - net
Total Beban Lain-lain - Neto	(9.939.074.226)		(34.759.857.039)	Total Other Expense - Net
LABA SEBELUM PAJAK PENGHASILAN	86.749.241.162		102.279.473.693	**INCOME BEFORE INCOME TAX**
BEBAN PAJAK PENGHASILAN - NETO	(25.905.145.204)	15c	(26.551.493.106)	**INCOME TAX EXPENSE - NET**
LABA TAHUN BERJALAN	60.844.095.958		75.727.980.587	**NET INCOME FOR THE YEAR**

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

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

	30 September 2026/ *September 30, 2026*	Catatan/ *Notes*	30 September 2025/ *September 30, 2025*	
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				**OTHER COMPREHENSIVE INCOME (LOSS)**
Pos-pos yang tidak akan direklasifikasi ke laba rugi periode berikutnya:				Items that will not be reclassified to profit or loss in subsequently:
Pengukuran kembali liabilitas imbalan kerja	883.945.514	18	4.127.052.595	Remeasurement of employee benefits liabilities
Pajak penghasilan terkait	(194.468.013)	15e	(907.951.571)	Related income tax
PENGHASILAN KOMPREHENSIF LAIN - PAJAK NETO	689.477.501		3.219.101.024	**OTHER COMPREHENSIVE INCOME - NET OF TAX**
TOTAL PENGHASILAN KOMPREHENSIF	61.533.573.459		78.947.081.611	**TOTAL COMPREHENSIVE INCOME**
Laba (rugi) tahun berjalan yang dapat diatribusikan kepada:				**Net income (loss) for the year attributable to:**
Pemilik Entitas Induk	56.248.088.982		74.823.640.507	Owners of the Company
Kepentingan non-pengendali	4.596.006.976		904.340.080	Non-controlling interests
Total	60.844.095.958		75.727.980.587	**Total**
Total penghasilan komprehensif yang dapat diatribusikan kepada:				**Total comprehensive income attributable to:**
Pemilik Entitas Induk	56.722.376.607		77.979.553.453	Owners of the Company
Kepentingan non-pengendali	4.811.196.852		967.528.158	Non-controlling interests
Total	61.533.573.459		78.947.081.611	**Total**
LABA PER SAHAM YANG DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK		31		**EARNINGS PER SHARE ATTRIBUTABLE TO OWNERS OF THE COMPANY**
Dasar	4,71		6,27	Basic

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

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

		Ekuitas yang Dapat Diatribusikan Kepada Pemilik Entitas Induk/ *Equity Attributable to Owners of the Company*									
						Saldo laba/*Retained earnings*					
	Catatan/ *Notes*	Modal saham/ *Share capital*	Tambahan modal disetor - neto/ *Additional paid-in capital - net*	Selisih atas transaksi dengan pihak non-pengendali/ *Difference in value from transaction with non-controlling interests*	Penghasilan (rugi) komprehensif lain/ *Other comprehensive income (loss)*	Dicadangkan/ *Appropriated*	Belum dicadangkan/ *Unappropriated*	Total/ *Total*	Kepentingan non-pengendali/ *Non-controlling interests*	Total ekuitas/ *Total equity*	
Saldo pada 1 Januari 2025		59.693.111.970	465.437.294.507	1.897.952.483	684.124.669	12.000.000.000	203.323.756.933	743.036.240.562	64.649.044.297	807.685.284.859	Balance as at January 1, 2025
Laba neto tahun berjalan		-	-	-	-	-	74.823.640.507	74.823.640.507	904.340.080	75.727.980.587	Net income for the year
Penghasilan (rugi) komprehensif lain:											Other comprehensive income (loss):
Pengukuran kembali liabilitas imbalan kerja	19	-	-	-	4.046.042.238	-	-	4.046.042.238	81.010.356	4.127.052.594	Remeasurement of employee benefits liabilities
Efek pajak terkait	15e	-	-	-	(890.129.292)	-	-	(890.129.292)	(17.822.278)	(907.951.570)	Related tax effect
Uang muka setoran modal dari pihak non-pengendali entitas anak		-	-	-	-	-	-	-	3.318.280.000	3.318.280.000	Advance for share subscription from non-controlling interests of subsidiaries
Setoran modal pihak non-pengendali pada entitas anak		-	-	-	-	-	-	-	70.000.000	70.000.000	Share capital from non-controlling interests of subsidiaies
Saldo pada 30 September 2025		59.693.111.970	465.437.294.507	1.897.952.483	3.840.037.615	12.000.000.000	278.147.397.440	821.015.794.015	69.004.852.455	890.020.646.470	Balance, as at September 30, 2025

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

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

		Ekuitas yang Dapat Diatribusikan Kepada Pemilik Entitas Induk/ *Equity Attributable to Owners of the Company*									
						Saldo laba/*Retained earnings*					
	Catatan/ *Notes*	Modal saham/ *Share capital*	Tambahan modal disetor - neto/ *Additional paid-in capital - net*	Selisih atas transaksi dengan pihak non-pengendali/ *Difference in value from transaction with non-controlling interests*	Penghasilan (rugi) komprehensif lain/ *Other comprehensive income (loss)*	Dicadangkan/ *Appropriated*	Belum dicadangkan/ *Unappropriated*	Total/ *Total*	Kepentingan non-pengendali/ *Non-controlling interests*	Total ekuitas/ *Total equity*	
Saldo pada 1 Januari 2025		59.693.111.970	465.437.294.507	1.897.952.483	684.124.669	12.000.000.000	203.323.756.933	743.036.240.562	64.649.044.297	807.685.284.859	Balance as at January 1, 2025
Penghasilan komprehensif											**Comprehensive income**
Laba neto tahun berjalan		-	-	-	-	-	73.248.628.670	73.248.628.670	(2.055.945.983)	71.192.682.687	Net income for the year
Penghasilan (rugi) komprehensif lain:											Other comprehensive income (loss):
Pengukuran kembali liabilitas imbalan kerja	18	-	-	-	3.858.447.258	-	-	3.858.447.258	449.447.346	4.307.894.604	Remeasurement of employee benefits liabilities
Efek pajak terkait	15e	-	-	-	(848.858.397)	-	-	(848.858.397)	(98.878.416)	(947.736.813)	Related tax effect
Jumlah penghasilan komprehensif		-	-	-	3.009.588.861	-	73.248.628.670	76.258.217.531	(1.705.377.053)	74.552.840.478	**Total comprehensive income**
Transaksi dengan pemilik											**Transactions with owners**
Uang muka setoran modal dari pihak non-pengendali entitas anak	22,23	-	-	-	-	-	-	-	3.318.280.000	3.318.280.000	Advance for share subscription from non-controlling interests of subsidiaries
Pelepasan kepentingan non-pengendali		-	-	-	-	-	-	-	37.716.042	37.716.042	Derecognition of non-controlling interests
Jumlah transaksi dengan pemilik		-	-	-	-	-	-	-	3.355.996.042	3.355.996.042	**Total transactions with owners**
Saldo pada 31 Desember 2025*)		59.693.111.970	465.437.294.507	1.897.952.483	3.693.713.530	12.000.000.000	276.572.385.603	819.294.458.093	66.299.663.286	885.594.121.379	Balance as at December 31, 2025*)

*) Laporan perubahan ekuitas konsolidasian untuk tahun yang berakhir pada tanggal 31 Desember 2025 termasuk laporan perubahan ekuitas Entitas Anak secara tidak langsung melalui VMR (PT Vatar Media Teknologi) tidak lagi dikendalikan sejak 1 Januari 2025 sampai dengan tanggal 3 Desember 2025 (Catatan 1c).

*) *The consolidated statement of changes in equity for the year ended December 31, 2025 included the statement of changes in equity of Subsidiary an indirect through VMR (PT Vatar Media Teknologi), is no longer controlled since January 1, 2025 to December 3, 2025 (Note 1c).*

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

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

	Catatan/ *Notes*	Ekuitas yang Dapat Diatribusikan Kepada Pemilik Entitas Induk/ *Equity Attributable to Owners of the Company*									
						Saldo laba/*Retained earnings*					
		Modal saham/ *Share capital*	Tambahan modal disetor - neto/ *Additional paid-in capital - net*	Selisih atas transaksi dengan pihak non-pengendali/ *Difference in value from transaction with non-controlling interests*	Penghasilan (rugi) komprehensif lain/ *Other comprehensive income (loss)*	Dicadangkan/ *Appropriated*	Belum dicadangkan/ *Unappropriated*	Total/ *Total*	Kepentingan non-pengendali/ *Non-controlling interests*	Total ekuitas/ *Total equity*	
Saldo pada 1 Januari 2026		59.693.111.970	465.437.294.507	1.897.952.483	3.693.713.530	12.000.000.000	276.572.385.603	819.294.458.093	66.299.663.286	885.594.121.379	Balance as at January 1, 2026
Laba neto tahun berjalan		-	-	-		-	56.248.088.982	56.248.088.982	4.596.006.976	60.844.095.958	Net income for the year
Penghasilan (rugi) komprehensif lain:											Other comprehensive income (loss):
Pengukuran kembali liabilitas imbalan kerja	18	-	-	-	608.061.058	-	-	608.061.058	275.884.456	883.945.514	Remeasurement of employee benefits liabilities
Efek pajak terkait	15e	-	-	-	(133.773.433)	-	-	(133.773.433)	(60.694.580)	(194.468.013)	Related tax effect
Saldo pada 30 September 2026		59.693.111.970	465.437.294.507	1.897.952.483	4.168.001.155	12.000.000.000	332.820.474.585	876.016.834.700	71.110.860.138	947.127.694.838	Balance as at September 30, 2026

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

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

	30 September 2026/ *September 30, 2026*	Catatan/ *Notes*	30 September 2025/ *September 30, 2025*	
ARUS KAS DARI AKTIVITAS OPERASI				**CASH FLOWS FROM OPERATING ACTIVITIES**
Penerimaan dari pelanggan	1.927.518.494.399		1.881.975.795.970	Receipts from customers
Pendapatan keuangan	1.760.159.219		1.580.735.517	Finance income
Pembayaran kepada pemasok	(1.720.783.850.427)		(1.823.830.662.742)	Payment to suppliers
Pembayaran kepada karyawan	(36.820.446.975)		(47.187.640.866)	Payment to employees
Pembayaran pajak	(7.567.441.389)		(7.930.441.961)	Payment for taxes
Pembayaran beban keuangan	(11.909.908.144)		(11.474.949.256)	Payment of finance expenses
Penerimaan dari (pembayaran untuk) beban penjualan dan umum administrasi dan kegiatan operasi lainnya	(14.728.927.415)		29.725.201.188	Proceeds from (payment for) selling and general administrative expenses and other operating activities
Arus kas neto diperoleh dari aktivitas operasi	137.468.079.268		22.858.037.850	**Net cash flows provided by operating activities**
ARUS KAS DARI AKTIVITAS INVESTASI				**CASH FLOWS FROM INVESTING ACTIVITIES**
Uang muka pembelian aset takberwujud	(147.603.658.800)	7	-	Advances of intangible assets
Perolehan aset takberwujud	(13.093.610.946)	9	(50.102.370.289)	Acquisition of intangible assets
Perolehan aset tetap	(159.426.445)	8	(133.705.493)	Acquisition of property and equipment
Investasi pada entitas asosiasi	-		(125.000.000)	Investments in Associate
Arus kas neto digunakan untuk aktivitas investasi	(160.856.696.191)		(50.361.075.782)	**Net cash flows used in investing activities**
ARUS KAS DARI AKTIVITAS PENDANAAN				**CASH FLOWS FROM FINANCING ACTIVITIES**
Pembayaran porsi pokok liabilitas sewa	(4.397.241.052)	16b	(5.158.487.395)	Payment of principal portion of lease liabilities
Pembayaran pinjaman dari lembaga keuangan non-bank	(2.000.000.000)		-	Payment of loans from non-bank financial institutions
Penerimaan utang lain-lain dari pihak berelasi	107.991.740	6b	-	Proceeds from other payables to related parties
Penerimaan (pembayaran) pinjaman dari pihak ketiga	(2.236.200.000)	17	2.946.270.000	Proceeds from (payment to) loans from third parties
Penerimaan dari uang muka setoran modal dari pihak non-pengendali entitas anak	-	23	3.318.280.000	Proceeds from advance for share capital from non-controlling interests of subsidiaries
Setoran modal pihak non-pengendali pada entitas anak	-		70.000.000	Share capital from non-controlling interests of subsidiaries
Pembayaran utang pembiayaan	-		(535.340.757)	Payment of financing payable
Arus kas neto diperoleh dari (digunakan untuk) aktivitas pendanaan	(8.525.449.312)		640.721.848	**Net cash flows provided by (used in) financing activities**
PENURUNAN NETO KAS DAN SETARA KAS	(31.914.066.235)		(26.862.316.084)	**NET DECREASE IN CASH AND CASH EQUIVALENTS**
KAS DAN SETARA KAS AWAL TAHUN	75.916.239.860		118.495.570.926	**CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR**
KAS DAN SETARA KAS AKHIR TAHUN	44.002.173.625	4	91.633.254.842	**CASH AND CASH EQUIVALENTS AT END OF THE YEAR**

Informasi tambahan untuk arus kas disajikan di Catatan 32

Supplementary information for cash flows is presented in Note 32

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

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

1. Umum

a. Pendirian dan Informasi Umum

PT WIR ASIA Tbk (Entitas Induk) didirikan berdasarkan Akta Notaris No. 16 tanggal 15 Agustus 2011 yang dibuat dihadapan Musa Muamarta, S.H. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-44786.AH.01. 01.TAHUN 2011 tanggal 13 September 2011 dan diumumkan dalam Berita Negara Republik Indonesia No. 90, Tambahan No. 65755 tanggal 9 November 2012.

Anggaran Dasar Entitas Induk telah mengalami beberapa kali perubahan. Terakhir berdasarkan Akta No. 58 tanggal 6 Desember 2023 yang dibuat dihadapan Notaris Jose Dima Satria, S.H., M.Kn., sehubungan dengan peningkatan modal ditempatkan dan disetorkan. Perubahan ini telah diterima dan dicatat dalam database sistem administrasi badan hukum di Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia sebagaimana ternyata dalam Surat Penerimaan Pemberitahuan Perubahan Anggaran Dasar Perseroan No. AHU-AH.01.03-0151918 tanggal 6 Desember 2023.

Sesuai dengan Pasal 3 Anggaran Dasar, Entitas Induk bergerak dalam bidang jasa konsultasi manajemen lainnya dan periklanan.

Entitas Induk berdomisili di Jl. Panjang Raya No. 70, Kebon Jeruk, Jakarta Barat. Entitas Induk memulai kegiatan operasi komersilnya pada tahun 2013.

Entitas Induk langsung dan utama dari Entitas Induk adalah PT WIR Global Kreatif, yang didirikan dan berdomisili di Indonesia.

b. Penawaran Umum Saham Entitas Induk dan dan Aksi Korporasi Lainnya

Entitas Induk telah menerima Surat Pernyataan Efektif dari Kepala Eksekutif Pengawas Pasar Modal atas nama Dewan Komisioner Otoritas Jasa Keuangan (OJK) dengan surat No. S-46/D.04/ 2022 tanggal 25 Maret 2022 untuk melakukan penawaran umum saham kepada masyarakat sebanyak 2.570.799.000 saham dengan nilai nominal Rp5 per saham dengan harga penawaran Rp168 per saham, 23.771.900 saham Employee Stock Allocation (ESA) dengan nilai nominal Rp5 per saham dengan harga penawaran Rp168 per saham, dan 771.239.700 Waran Seri I dengan nilai nominal Rp5 per saham dengan harga penawaran Rp188 per saham. Saham-saham tersebut seluruhnya telah dicatatkan pada Bursa Efek Indonesia pada tanggal 4 April 2022.

1. General

a. Establishment and General Information

PT WIR ASIA Tbk (the Company) was established on Notarial Deed No. 16 dated August 15, 2011 of Musa Muamarta, S.H. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-44786.AH.01.01.TAHUN 2011 dated September 13, 2011 and was published in the State Gazette of the Republic of Indonesia No. 90, Supplement No. 65755 dated November 9, 2012.

The Company's Articles of Association has been amended several times. The latest based on Deed No. 58 dated December 6, 2023 of Notary Jose Dima Satria, S.H., M.Kn., in connection with the increase of issued and fully paid capital. This change has been received and recorded in the legal entity administration system database at the Ministry of Law and Human Rights of the Republic of Indonesia as evident in the Letter of Acceptance of Notice of Changes to the Company's Articles of Association No. AHU-AH.01.03-0151918 dated December 6, 2023.

In accordance with Article 3 of the Company's Articles of Association, the Company is engaged in other management consultancy services and advertising.

The Company is domiciled at Jl. Panjang Raya No. 70, Kebon Jeruk, West Jakarta. The Company started its commercial operations in 2013.

The Company's immediate and ultimate parent company is PT WIR Global Kreatif, which is established and domiciled in Indonesia.

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

The Company had received the Notice of Effectivity No. S-46/D.04/2022 dated March 25, 2022 from Executive Head of Capital Market Supervisory, on behalf of Board of Commissioner of Financial Service Authority ("OJK"), to conduct initial public offering of 2,570,799,000 shares with par value of Rp5 per share, at an offering price of Rp168 per share, 23,771,900 shares for Employee Stock Allocation (ESA) with par value of Rp5 per share, at an offering price of Rp168 per share, and 771,239,700 shares for Series I Warrants with par value of Rp5 per share, at an offering price of Rp188 per share. All shares were listed in the Indonesia Stock Exchange on April 4, 2022.

Pelaksanaan Waran Seri I

Berdasarkan surat yang dikeluarkan Biro Administrasi Efek PT Ficomindo Buana Registar No. 01/CS/FBR-WIRG/X/22 pada tanggal 10 Oktober 2022, Waran Seri I berjumlah 771.239.700 saham dengan nilai nominal Rp5 per saham, dilaksanakan dengan harga penawaran Rp188 per saham. Masa pelaksanaan Waran I berakhir pada tanggal 6 Oktober 2023.

Berdasarkan surat yang dikeluarkan Biro Administrasi Efek Ficomindo Buana Registrar No. 01/WIRG-FBR/III/23 pada tanggal 17 Maret 2023, sejak tanggal 7 Oktober 2022 sampai dengan 30 Desember 2022, telah dilaksanakan Waran Seri I berjumlah 10.764.706 saham.

Berdasarkan surat yang dikeluarkan Biro Administrasi Efek Ficomindo Buana Registrar No. 01/FBR/WIRG/X/23 tanggal 9 Oktober 2023, sejak tanggal 2 Januari 2023 sampai dengan 6 Oktober 2023, telah dilaksanakan Waran Seri I sejumlah 8.698.688 saham sehingga total saham beserta waran menjadi 11.938.622.394 lembar saham.

Pelaksanaan *Management and Employee Stock Option Plan* (MESOP)

Berdasarkan surat yang dikeluarkan Bursa Efek Indonesia (BEI) No. S-02487/BEI.PP3/03-2023 pada tanggal 24 Maret 2023, BEI menyetujui pencatatan saham tambahan Entitas Induk melalui MESOP berjumlah 233.709.000 saham dengan nilai nominal Rp5 per saham dan harga pelaksanaan Rp152 dengan tanggal pencatatan 28 Maret 2023.

Berdasarkan surat yang dikeluarkan Bursa Efek Indonesia No. Peng-P-00295/BEI.PP3/03-2023 pada tanggal 28 Maret 2023, *Management and Employee Stock Option Program* (MESOP) tahap 1 berjumlah 233.709.000 saham dengan nilai nominal Rp5 per saham, dilaksanakan dengan harga penawaran Rp152 per saham. Masa pelaksanaan MESOP tahap 1 tanggal 10 April 2023 sampai dengan 29 Mei 2024.

Pada tanggal 30 September 2026 dan 31 Desember 2025, Entitas Induk memiliki sebanyak 11.938.622.394 saham yang ditempatkan dan disetor penuh, telah dicatatkan pada Bursa Efek Indonesia (BEI).

Exercise of Series I Warrants

According to the letter issued by Securities Administration Bureau PT Ficomindo Buana Registar No. 01/CS/FBR-WIRG/X/22 dated October 10, 2022, Series I Warrants amounting to a total of 771,239,700 shares with nominal value of Rp5 per share, exercised at offering price of Rp188 per share. The exercise period of Warrant Series I expired on October 6, 2023.

Based on a letter issued by the Securities Administration Bureau of Ficomindo Buana Registrar No. 01/WIRG-FBR/III/23 on March 17, 2023, from October 7, 2022 to December 30, 2022, Series I Warrants totaling 10,764,706 shares have been exercised.

Based on a letter issued by the Securities Administration Bureau of Ficomindo Buana Registrar No. 01/FBR/WIRG/X/23 dated October 9, 2023, from January 2, 2023 to October 6, 2023, Series I Warrants totaling 8,698,688 shares have been exercised, so that the shares owned and warrant are amounted to 11,938,622,394 shares.

Management and Employee Stock Option Plan (MESOP)

Based on a letter issued by the Indonesia Stock Exchange (IDX) No. S-02487/BEI.PP3/03-2023 on March 24, 2023, IDX approved the listing of additional shares of the Company through MESOP total of 233,709,000 shares with nominal value of Rp5 per share and exercise price of Rp152 with a recording date of March 28, 2023.

According to the letter issued by Indonesia Stock Exchange No. Peng-P-00295/BEI.PP3/03-2023 dated March 28, 2023, Management and Employee Stock Option Program (MESOP) phase 1 amounting to 233,709,000 shares with nominal value of Rp5 per share, exercised at offering price of Rp152 per share. The exercise of MESOP phase 1 period is April 10, 2023 to May 29, 2024.

As at September 30, 2026 and December 31, 2025, the Company has 11,938,622,394 issued and fully paid shares, which have been listed in the Indonesia Stock Exchange (IDX).

c. Entitas Anak yang Dikonsolidasikan

Pada tanggal 30 September 2026 dan 31 Desember 2025, entitas anak yang dikonsolidasikan termasuk persentase kepemilikan Entitas Induk dan Entitas Anaknya (secara bersama disebut "Grup") adalah sebagai berikut:

c. Consolidated Subsidiaries

As at September 30, 2026 and December 31, 2025, the subsidiaries which were consolidated, including the respective percentages of ownership held by the Company and its Subsidiaries (collectively referred to as the "Group"), are as follows:

Entitas Anak/ *Subsidiaries*	Domisili/ *Domicile*	Persentase Kepemilikan/ *Percentage of Ownership* 2026	2025	Tahun Beroperasi Komersial/ *Start of Commercial Operations*	Total Aset (sebelum eliminasi)/ *Total Assets (before elimination)* 30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*
Langsung dari Entitas Induk/*Directly through the Company*						
PT Vatar Media Raya (VMR)	Jakarta	99,99%	99,99%	2014	368.120.106.891	429.977.641.583
PT Are Teknologi Kreasi (ATK)	Jakarta	99,99%	99,99%	2015	233.282.679.957	226.922.214.159
PT Tiga Akar Mimpi (TAM)	Jakarta	99,99%	99,99%	2015	277.711.638.005	295.209.034.463
Tidak langsung melalui TAM/*Indirectly through TAM*						
PT Jendela Prima Indonesia (JPI)	Bekasi	51,00%	51,00%	2016	8.912.504.654	10.451.770.044
PT Boga Akar Mimpi (BAM)*	Jakarta	55,00%	55,00%	-	3.797.035.559	3.651.186.244
PT Horeca Akar Mimpi (HAM)	Jakarta	97,50%	97,50%	2022	315.394.697.201	237.641.764.506
PT Awadah Akar Mimpi (AAM)*	Jakarta	51,00%	51,00%	2019	703.848.920	686.060.385
Tidak langsung melalui ATK/*Indirectly through ATK*						
PT Mata Nilai Republik (MNR)	Jakarta	51,00%	51,00%	2019	310.921.419.081	252.668.591.245
Tidak langsung melalui VMR/*Indirectly through VMR*						
PT Awadah Media Raya (AMR)	Jakarta	51,00%	51,00%	-	987.227.264	949.089.757
PT Vatar Media Teknologi (VMT)**	Jakarta	17,59%	51,00%	-	-	-
Tidak langsung melalui MNR/*Indirectly through MNR*						
PT Metaverse Indonesia Makmur (MIM)	Jakarta	51,00%	51,00%	2022	70.022.254.407	66.770.627.687

* Tidak diaudit, dengan kisaran total aset sebesar 0,25% aset konsolidasian (suatu jumlah yang tidak material) pada tanggal 31 Desember 2025.

** Pada tanggal 3 Desember 2025, VMR kehilangan pengendalian atas VMT sebagai akibat dari dilusi kepemilikan saham setelah VMT menerbitkan saham baru kepada pihak lain. Sejak tanggal kehilangan pengendalian tersebut, investasi VMR pada VMT sebagai entitas asosiasi sesuai dengan standar akuntansi yang berlaku.

* Unaudited, with total assets amounted to 0.25% and from the consolidated total assets (immaterial amount) as of December 31, 2025.

** As at December 3, 2025, VMR lost control of VMT as a result of dilution of its ownership interest following the issuance of new shares by VMT to other parties. From the date of loss of control, the remaining interest in VMT is accounted for as an associate.

PT Vatar Media Raya (VMR)

VMR didirikan berdasarkan Akta Notaris Musa Muamarta, S.H. No. 18 tanggal 15 April 2014. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-06153.40.10.2014 tanggal 28 April 2014 dan diumumkan dalam Berita Negara Republik Indonesia No. 28, Tambahan No. 9894 Tahun 2015.

Berdasarkan Akta Notaris Musa Muamarta, S.H., No. 101 tanggal 31 Juli 2018, Entitas Induk melakukan pembelian saham VMR dari PT Terebinth Indonesia Raya, Angela Lestari Widjaja dan Lukas Limanjaya masing-masing sebanyak 6.299 lembar saham, 350 lembar saham, dan 350 lembar saham atau setara dengan Rp629.900.000, Rp35.000.000, dan Rp35.000.000. Kepemilikan saham Entitas Induk pada VMR menjadi 99,99%.

Berdasarkan Akta Notaris Musa Muamarta, S.H., No. 28 pada tanggal 9 Oktober 2019, Entitas Induk menjual kepemilikan saham di VMR kepada Lukas Limanjaya dan Angela Lestari Widjaja masing-masing sebanyak 350 lembar saham atau setara dengan Rp35.000.000. Kepemilikan saham Entitas Induk pada VMR menjadi 89,99%.

PT Vatar Media Raya (VMR)

VMR was established based on Notarial Deed No. 18 dated April 15, 2014 of Musa Muamarta, S.H. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-06153.40.10.2014 dated April 28, 2014 and was published in the State Gazette of the Republic of Indonesia No. 28, Supplement No. 9894 Year 2015.

Based on Notarial Deed No. 101 dated July 31, 2018 of Musa Muamarta, S.H., the Company purchased shares of VMR from PT Terebinth Indonesia Raya, Angela Lestari Widjaja and Lukas Limanjaya amounting to 6,299 shares, 350 shares, and 350 shares, respectively, or equivalent to Rp629,900,000, Rp35,000,000, and Rp35,000,000, respectively. The Company's ownership in VMR became 99.99%.

Based on Notarial Deed No. 28 dated October 9, 2019 of Musa Muamarta, S.H., the Company sold its ownership in VMR to Lukas Limanjaya and Angela Lestari Widjaja each amounting to 350 shares or equivalent to Rp35,000,000. The Company's ownership in VMR became 89.99%.

Berdasarkan Akta Notaris Minar Siahaan S.H., M.Kn, No. 14 pada tanggal 22 Desember 2021, Entitas Induk melakukan pembelian saham VMR dari Angela Lestari Widjaja dan Lukas Limanjaya masing-masing sebanyak 350 lembar saham dan 350 lembar saham atau setara dengan Rp35.000.000 dan Rp35.000.000. Kepemilikan saham Entitas Induk pada VMR menjadi 99,99%.

Based on Notarial Deed No. 14 dated December 22, 2021 of Minar Siahaan S.H., M.Kn, the Company purchased shares of VMR from Angela Lestari Widjaja and Lukas Limanjaya amounting to 350 shares and 350 shares, respectively, or equivalent to Rp35,000,000 and Rp35,000,000 respectively. The Company's ownership in VMR became 99.99%.

Berdasarkan Akta Notaris No. 130 tanggal 13 April 2022 oleh Jose Dima Satria, S.H., M.Kn., VMR mengubah modal dasar dari Rp700.000.000 menjadi Rp160.450.000.000 dengan nilai nominal sebesar Rp100.000 per saham. Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0030222.AH.01.02.TAHUN 2022 tanggal 26 April 2022. Peningkatan lembar saham diambil seluruhnya oleh Entitas induk, sehingga kepemilikan saham Entitas Induk pada VMR setara 99,99%.

Based on Notarial Deed No. 130 dated April 13, 2022 by Jose Dima Satria, S.H., M.Kn., VMR changed the share capital from Rp700,000,000 to Rp160,450,000,000 with par value amounted Rp100,000 per share. Such amendment was approved by the Minister of Human Right of the Republic of Indonesia based on Decision Letter No. AHU-0030222.AH.01.02.TAHUN 2022 dated April 26, 2022. Increase of issued and fully paid were all taken by the Company, so that the shares owned by the Company in VMR are equal to 99.99%.

Berdasarkan Akta Notaris No. 31 tanggal 30 Juni 2022 oleh Minar Siahaan, S.H., M.Kn., VMR mengubah modal dasar dari Rp160.450.000.000 menjadi Rp200.000.000.000 dengan nilai nominal sebesar Rp100.000 per saham. Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0047292.AH.01.02.TAHUN 2022 tanggal 8 Juli 2022. Peningkatan lembar saham diambil seluruhnya oleh Entitas induk, sehingga kepemilikan saham Entitas Induk pada VMR setara 99,99%.

Based on Notarial Deed No. 31 dated June 30, 2022 by Minar Siahaan, S.H., M.Kn., VMR changed the share capital from Rp160,450,000,000 to Rp200,000,000,000 with par value amounted Rp100,000 per share. Such amendment was approved by the Minister of Human Right of the Republic of Indonesia based on Decision Letter No. AHU-0047292.AH.01.02.TAHUN 2022 dated July 8, 2022. Increase of issued and fully paid were all taken by the Company, so that the shares owned by the Company in VMR are equal to 99.99%.

Berdasarkan Akta Notaris No. 10 tanggal 7 Mei 2024 oleh Rita Permanasari, S.H., VMR menyetujui meningkatkan modal ditempatkan dan disetor penuh dari Rp175.716.400.000 menjadi Rp179.672.100.000 dengan nilai nominal sebesar Rp100.000 per saham. Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-AH.01.03-0135074 tanggal 7 Juni 2024. Peningkatan lembar saham diambil seluruhnya oleh Entitas induk, sehingga kepemilikan saham Entitas Induk pada VMR setara 99,99%.

Based on Notarial Deed No. 10 dated May 7, 2024 by Rita Permanasari, S.H., VMR approved to increase the issued and fully paid capital Rp175,716,400,000 to Rp179,672,100,000 with par value amounted Rp100,000 per share. Such amendment was approved by the Minister of Human Right of the Republic of Indonesia based on Decision Letter No. AHU-AH.01.03-0135074 dated June 7, 2024. Increase of issued and fully paid were all taken by the Company, so that the shares owned by the Company in VMR are equal to 99.99%.

VMR bergerak dalam bidang aktivitas konsultasi komputer dan manajemen fasilitas komputer lainnya, *portal web* dan/atau *platform digital* dengan tujuan komersial, periklanan. VMR berdomisili di Jakarta dan mulai beroperasi secara komersial pada tahun 2014.

VMR is engaged in computer consulting activities and management of other computer facilities, web portals and/or digital platforms for commercial purposes, advertising. VMR is domiciled in Jakarta and started its commercial operations in 2014.

PT Are Teknologi Kreasi (ATK)

ATK didirikan berdasarkan Akta Notaris Musa Muamarta, S.H., No. 37 tanggal 30 September 2015. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-2459077. AH.01.01.TAHUN 2015 tanggal 2 Oktober 2015 dan diumumkan dalam Berita Negara Republik Indonesia No. 055, Tambahan No. 023051 tanggal 12 Juli 2022. Entitas Induk melakukan penyertaan saham dengan mengambil saham baru yang diterbitkan oleh ATK sebanyak 900 lembar saham atau setara dengan Rp900.000.000, sehingga kepemilikan saham Entitas Induk pada ATK menjadi 90,00%.

Berdasarkan Akta Notaris Erlinda Ridwan Prasetio, S.H., M.Kn., No. 19 tanggal 30 Maret 2017, Entitas Induk menjual kepemilikan saham di ATK ke PT Global Basket Mulia Investama sebanyak 30 lembar saham atau setara dengan Rp30.000.000, sehingga kepemilikan saham Entitas Induk pada ATK menjadi 87,00%.

Berdasarkan Akta Notaris Tri Theresa Tarigan, S.H., M.Kn., No. 1 tanggal 1 Agustus 2018, Entitas Induk membeli kembali 129 lembar saham ATK yang terdiri dari 30 lembar saham dari PT Global Basket Mulia Investama, 30 lembar saham dari Michel Budi Wirjatmo, 30 lembar saham dari Daniel Surya Wirjatmo, 29 lembar saham dari Philip Cahyono, 5 lembar saham dari Jeffrey Budiman dan 5 lembar saham dari Peter Setiawan, sehingga kepemilikan saham Entitas Induk pada ATK menjadi sebesar 99,90%.

Berdasarkan Akta Notaris Musa Muamarta, S.H., No. 29 pada tanggal 9 Oktober 2019, Entitas Induk menjual kepemilikan saham di ATK kepada Lukas Limanjaya dan Angela Lestari Widjaja masing-masing sebesar 50 lembar saham dan 25 lembar saham setara dengan Rp50.000.000 dan Rp25.000.000. Kepemilikan saham Entitas Induk pada ATK menjadi 92,40%.

Berdasarkan Akta Notaris No. 13 tanggal 21 Desember 2021 oleh Minar Siahaan S.H., M.Kn, Entitas Induk melakukan pembelian saham ATK Angela Lestari Widjaja dan Lukas Limanjaya masing-masing sebanyak 25 lembar saham dan 50 lembar saham atau setara dengan Rp25.000.000 dan Rp50.000.000. Kepemilikan saham Entitas Induk pada ATK menjadi 99,90%.

Perubahan ini telah diterima dan dicatat dalam database sistem administrasi badan hukum di Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Penerimaan Pemberitahuan Perubahan Data Perseroan No. AHU-AH.01.03-0000128 tanggal 3 Januari 2022.

PT Are Teknologi Kreasi (ATK)

ATK was established based on Notarial Deed No. 37 dated September 30, 2015 of Musa Muamarta, S.H. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-2459077.AH.01.01.TAHUN 2015 dated October 2, 2015 and was published in the State Gazette of the Republic of Indonesia No. 055, Supplement No. 023051 dated July 12, 2022. The Company invested shares by acquiring new shares of ATK amounting to 900 shares or equivalent to Rp900,000,000, therefore the Company's ownership in ATK became 90.00%.

Based on Notarial Deed No. 19 dated March 30, 2017 of Erlinda Ridwan Prasetio, S.H., M.Kn., the Company sold its ownership in ATK to PT Global Basket Mulia Investama amounting to 30 shares or equivalent to Rp30,000,000, therefore the Company's ownership in ATK became 87.00%.

Based on Notarial Deed No. 1 dated August 1, 2018 of Tri Theresa Tarigan, S.H., M.Kn., the Company repurchased 129 shares of ATK consisting of, 30 shares from PT Global Basket Mulia Investama, 30 shares from Michel Budi Wirjatmo, 30 shares from Daniel Surya Wirjatmo, 29 shares from Philip Cahyono, 5 shares from Jeffrey Budiman and 5 shares from Peter Setiawan, therefore the Company's ownership in ATK became 99.90%.

Based on Notarial Deed No. 29 dated October 9, 2019 of Musa Muamarta, S.H., the Company sold its ownership in ATK to Lukas Limanjaya and Angela Lestari Widjaja amounting to 50 shares and 25 shares, respectively, or equivalent to Rp50,000,000 and Rp25,000,000, respectively. The Company's ownership in ATK became 92.40%.

Based on Notarial Deed No. 13 dated December 21, 2021 by Minar Siahaan S.H., M.Kn, the Company purchased shares of ATK from Angela Lestari Widjaja and Lukas Limanjaya amounting to 25 shares and 50 shares, respectively, or equivalent to Rp25,000,000 and Rp50,000,000, respectively. The Company's ownership in ATK became 99.90%.

This amendment has been received and recorded in the legal entity administration system database at the Ministry of Law and Human Rights of the Republic of Indonesia based on the Letter of Acceptance of Notice of Changes to the Company's Data No. AHU-AH.01.03-0000128 dated January 3, 2022.

Berdasarkan Akta Notaris No. 129 dari Jose Dima Satria, S.H., M.Kn., tanggal 13 April 2022, para pemegang saham ATK memberikan persetujuan untuk:

1. Meningkatkan modal dasar ATK dari sebesar Rp4.000.000.000 menjadi Rp56.000.000.000.
2. Meningkatkan modal disetor dan ditempatkan ATK dari Rp1.000.000.000 menjadi Rp56.000.000.000 dengan cara penerbitan sebanyak 55.000 lembar saham baru yang akan diambil bagian seluruhnya oleh Entitas Induk.
3. Menyetujui perubahan ketentuan Pasal 4 ayat 1 dan ayat 2 Anggaran Dasar:
   a) Modal dasar ATK berjumlah Rp56.000.000.000 terbagi atas 56.000 lembar saham masing-masing saham bernilai nominal sebesar Rp1.000.000.
   b) Dari modal dasar tersebut telah ditempatkan dan disetor 100% atau sejumlah 56.000 lembar saham dengan nilai nominal Rp56.000.000.000.

Dengan demikian, kepemilikan saham Entitas Induk pada ATK menjadi sebesar 99,99%.

Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0030196.AH.01.02. TAHUN 2022 tanggal 26 April 2022.

Berdasarkan Akta Notaris No. 61 dari Rita Permanasari, S.H., tanggal 31 Mei 2024, para pemegang saham ATK memberikan persetujuan untuk:

1. Mengubah maksud dan tujuan kegiatan usaha ATK menjadi bidang informasi dan komunikasi, aktivitas profesional, Ilmiah dan teknis.
2. Meningkatkan modal dasar ATK dari sebesar Rp56.000.000.000 menjadi Rp61.496.000.000.
3. Meningkatkan modal disetor dan ditempatkan ATK dari Rp56.000.000.000 menjadi Rp61.496.000.000 dengan cara penerbitan sebanyak 5.496 lembar saham baru yang akan diambil bagian seluruhnya oleh Entitas Induk.
4. Menyetujui perubahan ketentuan Pasal 4 ayat 1 dan ayat 2 Anggaran Dasar:
   a) Modal dasar ATK berjumlah Rp61.496.000.000 terbagi atas 61.496 lembar saham masing-masing saham bernilai nominal sebesar Rp1.000.000.
   b) Dari modal dasar tersebut, telah ditempatkan dan disetor penuh 100% atau 61.496 lembar saham atau setara dengan Rp61.496.000.000.

Dengan demikian, kepemilikan saham Entitas Induk pada ATK menjadi sebesar 99,99%.

Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0033781.AH.01. 02.TAHUN 2024, tanggal 7 Juni 2024.

Based on Notarial Deed No. 129 dated April 13, 2022 of Jose Dima Satria, S.H., M.Kn., the shareholders of ATK has given its approval to:

1. Increase ATK's authorized share capital from Rp4,000,000,000 to Rp56,000,000,000.
2. Increase ATK's paid-in capital and Issued from Rp1,000,000,000 to Rp56,000,000,000 by way of issuance 55,000 new shares which will be taken entirely by the Company.

3. Approve the amendment of Article 4 paragraph 1 and paragraph 2 of the Articles of Association:
   a) ATK's authorized share capital amounted to Rp56,000,000,000 divided into 56,000 shares each share having par value of Rp1,000,000.
   b) From authorized shares, the issued and fully paid is 100% or amounted to 56,000 shares with par value of Rp56,000,000,000.

Therefore, the Company's ownership in ATK became 99.99%.

This amendment has been approved by the Minister of Law and Human Rights of the Republic of Indonesia based on Decree No. AHU-0030196.AH.01.02. TAHUN 2022, dated April 26, 2022.

Based on Notarial Deed No. 61 dated May 31, 2024 of Rita Permanasari, S.H., the shareholders of ATK has given its approval to:

1. Change the purpose and objectives of ATK's business activities to engage information and communication, professional activities, scientific and technical activities.
2. Increase ATK's authorized share capital from Rp56,000,000,000 to Rp61,496,000,000.
3. Increase ATK's paid-in capital and Issued from Rp56,000,000,000 to Rp61,496,000,000 by way of issuance of 5,496 new shares which will be taken entirely by the Company.

4. Approve the amendment of Article 4 paragraph 1 and paragraph 2 of the Articles of Association:
   a) ATK's authorized share capital amounted to Rp61,496,000,000 divided into 61,496 shares with each share having par value of Rp1,000,000.
   b) From authorized shares, the issued and fully paid is 100% or 61,496 shares or equivalent to Rp61,496,000,000.

Therefore, the Company's ownership in ATK became 99.99%.

This amendment has been approved by the Minister of Law and Human Rights of the Republic of Indonesia based on Decree No. AHU-0033781. AH.01.02.TAHUN 2024,dated June 7, 2024.

Berdasarkan Keputusan Sirkuler pemegang saham ATK, sebagaimana telah diaktakan melalui Akta Notaris No. 3 dari Rita Permanasari, S.H., tanggal 6 November 2025, para pemegang saham ATK memberikan persetujuan untuk mengubah:

1. Maksud dan tujuan kegiatan usaha.
2. Menyetujui pengangkatan kembali susunan Komisaris dan Direksi.

Perubahan ini telah disetujui oleh Menteri Hukum Republik Indonesia berdasarkan Surat Keputusan No. AHU-0081886.AH.01.02.TAHUN 2025 tanggal 11 Desember 2025.

Akta tersebut telah ditegaskan kembali melalui Akta Notaris No. 22 dari Rita Permanasari, S.H., tanggal 10 Desember 2025.

ATK bergerak dalam aktivitas bidang Penerbitan Piranti Lunak (Software), Aktivitas Pengembangan Video Game, Aktivitas Pemrograman dan Produksi Konten, Media Imersif, Aktivitas Konsultasi, Komputer dan Manajemen Fasilitas, Komputer Lainnya, Aktivitas Teknologi, Informasi dan Jasa Komputer Lainnya, Portal Web dan/atau Platform Digital dengan tujuan Komersial dan Periklanan dan berdomisili di Jakarta. ATK mulai beroperasi secara komersial pada tahun 2015.

Based on the Circular Decision of the shareholders of ATK, which was notarized by Notarial Deed No. 3, dated November 6, 2025 of Rita Permanasari, S.H., the shareholders of ATK has given its approval for change of:

1. Purposes and objectives ATK's business activities.
2. Agree the reappointment of the members of the Commissioners and Directors..

Such an amendment was approved by the Minister of the Republic of Indonesia based on his Decision Letter No. AHU-0081886.AH.01.02.TAHUN 2025 dated December 11, 2025.

The deed has been reaffirmed through Notary Deed No. 22 dated December 10, 2022 of Rita Permanasari, S.H.

ATK is engaged in the following activities: Software Publishing, Video Game Development, Programming and Content Production, Immersive Media, Consultancy, Computer and Facilities Management, Other Computer-related Activities, Technology, Information and Other Computer Services, and Web Portals and/or Digital Platforms for Commercial and Advertising Purposes, and is based in Jakarta. ATK commenced commercial operations in 2015.

PT Tiga Akar Mimpi (TAM)

TAM didirikan berdasarkan Akta Notaris Musa Muamarta, S.H., No. 7 tanggal 10 Juli 2014. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-18882. 40.10.2014 tanggal 23 Juli 2014 dan diumumkan dalam Berita Negara Republik Indonesia No. 104, Tambahan No. 72103 tanggal 30 Desember 2014.

Berdasarkan Akta Notaris Musa Muamarta, S.H., No. 102 tanggal 31 Juli 2018, seluruh pemegang saham TAM kecuali Philip Cahyono menjual seluruh kepemilikan sahamnya pada Entitas Induk, yaitu sebanyak 1.800 lembar saham atau setara dengan Rp1.800.000.000. Entitas Induk juga membeli 599 lembar saham TAM yang dimiliki oleh Philip Cahyono atau setara dengan Rp599.000.000. Kepemilikan saham Entitas Induk pada TAM menjadi 99,96%.

Berdasarkan Akta Notaris Musa Muamarta, S.H., No. 27 tanggal 9 Oktober 2019, Entitas Induk menjual kepemilikan saham TAM ke Angela Lestari Widjaja sebanyak 120 lembar saham atau setara dengan Rp120.000.000, sehingga kepemilikan saham Entitas Induk pada TAM menjadi 94,96%.

Berdasarkan Akta Notaris No. 15 tanggal 22 Desember 2021 oleh Minar Siahaan S.H., M.Kn, Entitas Induk melakukan pembelian saham TAM dari Angela Lestari Widjaja sebanyak 120 lembar saham atau setara dengan Rp120.000.000. Kepemilikan saham Entitas Induk pada TAM menjadi 99,96%.

PT Tiga Akar Mimpi (TAM)

TAM was established based on Notarial Deed No. 7 dated July 10, 2014 of Musa Muamarta, S.H. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-18882.40.10.2014 dated July 23, 2014 and was published in the State Gazette of the Republic of Indonesia No. 104, Supplement No. 72103 dated December 30, 2014.

Based on Notarial Deed No. 102 dated July 31, 2018 of Musa Muamarta, S.H., all TAM's shareholders except Philip Cahyono sold all of their ownership to the Company amounting to 1,800 shares or equivalent to Rp1,800,000,000. The Company also purchased shares of TAM owned by Philip Cahyono amounting to 599 shares or equivalent to Rp599,000,000. Therefore, the Company's ownership in TAM became 99.96%.

Based on Notarial Deed No. 27 dated October 9, 2019 of Musa Muamarta, S.H., the Company sold its ownership in TAM to Angela Lestari Widjaja amounting to 120 shares or equivalent to Rp120,000,000, therefore the Company's ownership in TAM became 94.96%.

Based on Notarial Deed No. 15 dated December 22, 2021 by Minar Siahaan S.H., M.Kn, the Company purchased shares of TAM from Angela Lestari Widjaja amounting to 120 shares or equivalent to Rp120,000,000. The Company's ownership in TAM became 99.96%.

Berdasarkan Keputusan Sirkuler pemegang saham Entitas Induk, sebagaimana telah diaktakan melalui Akta Notaris No. 131 dari Jose Dima Satria, S.H., M.Kn., tanggal 13 April 2022, para pemegang saham TAM memberikan persetujuan untuk:

1. Meningkatkan modal dasar TAM dari sebesar Rp9.600.000.000 menjadi Rp92.500.000.000.
2. Meningkatkan modal disetor dan ditempatkan TAM dari Rp2.400.000.000 menjadi Rp92.500.000.000 dengan cara penerbitan sebanyak 90.100 lembar saham baru yang akan diambil bagian seluruhnya oleh Entitas Induk.
3. Menyetujui perubahan ketentuan Pasal 4 ayat 1 dan ayat 2 Anggaran Dasar:
   a. Modal dasar TAM berjumlah Rp92.500.000.000 terbagi atas 92.500 lembar saham masing-masing saham bernilai nominal sebesar Rp1.000.000.
   b. Dari modal dasar tersebut, telah ditempatkan dan disetor penuh 100% atau 92.500 lembar atau setara dengan Rp92.500.000.000.

Dengan demikian, kepemilikan saham Entitas Induk pada TAM menjadi sebesar 99,99%.

Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0031915.AH.01.02. TAHUN 2022 tanggal 9 Mei 2022.

Berdasarkan Keputusan Sirkuler pemegang saham Entitas Induk, sebagaimana telah diaktakan melalui Akta Notaris No. 63 dari Rita Permanasari, S.H., tanggal 31 Mei 2024, para pemegang saham TAM memberikan persetujuan untuk:

1. Meningkatkan modal dasar dan modal ditempatkan TAM dari Rp92.500.000.000 menjadi Rp101.528.000.000 dengan cara penerbitan sebanyak 9.028 lembar saham baru yang akan diambil bagian seluruhnya oleh Entitas Induk.

2. Menyetujui perubahan ketentuan Pasal 4 ayat 1 dan ayat 2 Anggaran Dasar:
   a. Modal dasar TAM berjumlah Rp101.528.000.000 terbagi atas 101.528 lembar saham masing-masing saham bernilai nominal sebesar Rp1.000.000.
   b. Dari modal dasar tersebut telah ditempatkan dan disetor 100% atau 101.528 lembar saham atau setara dengan Rp101.528.000.000.

Dengan demikian, kepemilikan saham Entitas Induk pada TAM menjadi sebesar 99,99%.

Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0033796.AH.01.02. TAHUN 2024 tanggal 7 Juni 2024.

TAM bergerak dalam aktivitas konsultasi komputer dan manajemen fasilitas komputer lainnya, *portal web* dan/atau *platform digital* dengan tujuan komersial, periklanan, dan berdomisili di Jakarta. TAM mulai beroperasi secara komersial pada tahun 2015.

Based on the Circular Decision of the shareholders of the Company, which was notarized by Notarial Deed No. 131 dated April 13, 2022 of Jose Dima Satria, S.H., M.Kn., the shareholders of TAM has given its approval to:

1. Increase TAM's authorized share capital from Rp9,600,000,000 to Rp92,500,000,000.
2. Increase TAM's paid-in capital and issued from Rp2,400,000,000 to Rp92,500,000,000 by way of issuance of 90,100 new shares which will be taken entirely by the Company.

3. Approve the amendment of Article 4 paragraph 1 and paragraph 2 of the Articles of Association:
   a. TAM's authorized share capital amounting to Rp92,500,000,000 divided into 92,500 shares each share having par value of Rp1,000,000.
   b. From authorized shares, the Issued and fully paid is 100% or 92,500 shares equivalent to Rp92,500,000,000.

Therefore, the Company's ownership in TAM became 99.99%.

This amendment has been approved by the Minister of Law and Human Rights of the Republic of Indonesia based on Decree No. AHU-0031915.AH. 01.02.TAHUN 2022, dated on May 9, 2022.

Based on the Circular Decision of the shareholders of the Company, which was notarized by Notarial Deed No. 63 dated May 31, 2024 of Rita Permanasari, S.H., the shareholders of TAM has given its approval to:

1. Increase TAM's paid-in capital and issued from Rp92,500,000,000 to Rp101,528,000,000 by way of issuance of 9,028 new shares which will be taken entirely by the Company.

2. Approve the amendment of Article 4 paragraph 1 and paragraph 2 of the Articles of Association:
   a. TAM's authorized share capital amounting to Rp101,528,000,000 divided into 101,528 shares each share having par value of Rp1,000,000.
   b. From authorized shares, the issued and fully paid is 100% or 101,528 shares equivalent to Rp101,528,000,000.

Therefore, the Company's ownership in TAM became 99.99%.

This amendment has been approved by the Minister of Law and Human Rights of the Republic of Indonesia based on Decree No. AHU-0033796. AH.01.02.TAHUN 2024, dated on June 7, 2024.

TAM is engaged in computer consulting and other computer facility management activities, web portals and/or digital platform with commercial purposes, advertising, and is domiciled in Jakarta. TAM started its commercial operations in 2015.

PT Jendela Prima Indonesia (JPI)

JPI didirikan berdasarkan Akta Notaris Rosliana S.H., No. 3 tanggal 4 Februari 2016. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0009642.AH.01.01.TAHUN 2016 tanggal 22 Februari 2016 dan diumumkan dalam Berita Negara Republik Indonesia No. 051, Tambahan No. 021235 tanggal 28 Juni 2022. Berdasarkan Akta No. 47 tanggal 20 Agustus 2019, TAM melakukan penyertaan saham melalui pembelian atau pengalihan saham, yang diterbitkan oleh JPI sebanyak 200 lembar saham atau setara dengan Rp200.000.000 sehingga kepemilikan saham TAM pada JPI menjadi 40,00%.

Berdasarkan Akta Notaris Resnizar, S.H., M.H., No. 31 pada tanggal 30 Agustus 2019, TAM melakukan pembelian saham JPI dari Gogot Tri Iswahyudi sebanyak 55 lembar saham atau setara dengan Rp55.000.000. Kepemilikan saham TAM pada JPI menjadi 51,00%.

Berdasarkan Akta Notaris No. 4 tanggal 9 Desember 2021, JPI bergerak dalam bidang Perdagangan eceran melalui media untuk barang campuran, *portal web* dan/atau *platform digital* dengan tujuan komersial.

Berdasarkan Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa No. 61 tanggal 23 Februari 2023 dari Notaris Rita Permanasari, S.H., perubahan nama Entitas Anak dari PT Jendela Pulsa Indonesia menjadi PT Jendela Prima Indonesia disetujui.

Akta tersebut telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0012438.AH.01.02 .TAHUN 2023 tanggal 25 Februari 2023.

JPI berdomisili di Bekasi dan mulai beroperasi secara komersial pada tahun 2016.

PT Boga Akar Mimpi (BAM)

BAM didirikan berdasarkan Akta Notaris No. 18 tanggal 3 Oktober 2019 yang dibuat di hadapan Sri Juwariyati, S.H., M.Kn. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0054945.AH.01.01.TAHUN 2019 tanggal 22 Oktober 2019 dan diumumkan dalam Berita Negara Republik Indonesia No. 52, Tambahan No. 021484 tanggal 1 Juli 2022. Berdasarkan akta tersebut TAM melakukan penyertaan saham dengan mengambil saham baru yang diterbitkan oleh BAM sebesar 55,00% setara dengan 1.650 lembar saham dan sebesar Rp1.650.000.000.

BAM bergerak dalam bidang perdagangan makanan dan minuman, penyelenggara konveksi dan pameran dagang, serta aktivitas pemrograman dan konsultasi merek dan berdomisili di Jakarta. BAM belum memulai kegiatan operasi komersialnya.

PT Jendela Prima Indonesia (JPI)

JPI was established based on Notarial Deed No. 3 dated February 4, 2016 of Rosliana, S.H. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0009642.AH.01.01. TAHUN 2016 dated February 22, 2016 and was published in the State Gazette of the Republic of Indonesia No. 051, Supplement No. 021235 dated June 28, 2022. Based on Notarial Deed No. 47 dated August 20, 2019, TAM invested shares by acquiring shares of JPI amounting to 200 shares or equivalent to Rp200,000,000, therefore TAM's ownership in JPI became 40.00%.

Based on Notarial Deed No. 31 dated August 30, 2019 of Resnizar, S.H., M.H., TAM purchased shares of JPI from Gogot Tri Iswahyudi amounting to 55 shares or equivalent to Rp55,000,000. TAM's ownership in JPI became 51.00%.

Based on Notarial Deed No. 4 dated December 9, 2021, JPI is engaged in retail trade through media for mixed goods, web portal and/or digital platform with commercial purposes.

Based on Notarial Deed of Statement of Resolutions of the Extraordinary General Meeting of Shareholders No. 61 dated February 23, 2023 from Notary Rita Permanasari, S.H., to change the Subsidiary's name from PT Jendela Pulsa Indonesia to PT Jendela Prima Indonesia was agreed.

The deed was notified to The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0012438.AH.01.02.TAHUN 2023 dated February 25, 2023.

JPI is domiciled in Bekasi and started operations in 2016.

PT Boga Akar Mimpi (BAM)

BAM was established based on Notarial Deed No. 18 dated October 3, 2019 of Sri Juwariyati, S.H., M.Kn. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0054945.AH.01.01.TAHUN 2019 dated October 22, 2019 and was published in the State Gazette of the Republic of Indonesia No. 52, Supplement No. 021484 dated July 1, 2022. Based on Notarial Deed, TAM invested shares by acquiring new shares issued by BAM of 55.00%, equivalent to 1,650 shares and amounting to Rp1,650,000,000.

BAM is engaged in food and beverage trading, organizing conventions and trade shows, as well as programming and brand consulting activities and is domiciled in Jakarta. BAM has not yet started its commercial operations.

PT Horeca Akar Mimpi (HAM)

HAM didirikan berdasarkan Akta Notaris No. 59 tanggal 30 Januari 2019 yang dibuat di hadapan Musa Muamarta S.H., Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0007081.AH.01.01.TAHUN 2019 tanggal 11 Februari 2019 dan diumumkan dalam Berita Negara Republik Indonesia No. 54, Tambahan No. 022561 tanggal 8 Juli 2022. Berdasarkan akta tersebut, TAM melakukan penyertaan saham dengan mengambil saham baru yang diterbitkan oleh HAM sebesar 75,00% setara dengan 750 lembar saham dan sebesar Rp750.000.000.

Berdasarkan Keputusan Sirkuler pemegang Saham HAM, sebagaimana telah diaktakan melalui Akta Notaris No. 28 dari Minar Siahaan, S.H., M.Kn., tanggal 27 Juni 2022 para pemegang saham HAM memberikan persetujuan untuk:

3. Menjual 250 saham yang dimiliki oleh PT Adian Inti Investasi kepada PT Reviza Permata Pratama.
4. Menyetujui perubahan susunan Komisaris dan Direksi.

Berdasarkan Keputusan Sirkuler pemegang saham HAM, sebagaimana telah diaktakan melalui Akta Notaris No. 26 dari Dr. Noor Rohmat, S.H., M.Kn., tanggal 31 Mei 2022, para pemegang saham HAM memberikan persetujuan untuk mengubah maksud dan tujuan kegiatan usaha HAM menjadi:

- Berusaha dalam bidang perdagangan;
- Berusaha dalam bidang informasi dan komunikasi; dan
- Berusaha dalam aktivitas profesional, ilmiah dan teknis.

Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0052771.AH.01.02. TAHUN 2022 tanggal 28 Juli 2022.

Akta tersebut telah ditegaskan kembali melalui Akta Notaris No. 28 dari Dr. Noor Rohmat, S.H., M.Kn., tanggal 29 Juni 2022.

Berdasarkan Keputusan Sirkuler pemegang saham HAM, sebagaimana telah diaktakan melalui Akta Notaris No. 2 dari Dr. Noor Rohmat, S.H., M.Kn., tanggal 1 Agustus 2022, para pemegang saham HAM memberikan persetujuan untuk:

- Meningkatkan modal dasar HAM dari sebesar Rp4.000.000.000 menjadi Rp13.000.000.000.
- Meningkatkan modal disetor dan ditempatkan HAM dari Rp1.000.000.000 menjadi Rp10.000.000.000 dengan cara penerbitan sebanyak 9.000 lembar saham baru yang akan diambil bagian seluruhnya oleh TAM.

Dengan demikian, kepemilikan saham TAM pada HAM menjadi 97,50%.

Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan

PT Horeca Akar Mimpi (HAM)

HAM was established based on Notarial Deed No. 59 dated January 30, 2019 of Musa Muamarta S.H., The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0007081.AH.01.01.TAHUN 2019 dated February 11, 2019 and was published in the State Gazette of the Republic of Indonesia No. 54, Supplement No. 022561 dated July 8, 2022. Based on Notarial Deed,TAM invested shares by acquiring new shares issued by HAM of 75.00%, equivalent to 750 shares and amounting to Rp750,000,000.

Based on the Circular Decision of the shareholders of HAM, which was notarized by Notarial Deed No. 28 dated June 27, 2022 of Minar Siahaan, S.H., M.Kn., the shareholders of HAM has given its approval to:

3. Sell 250 shares owned by PT Adian Inti Investasi to PT Reviza Permata Pratama.
4. Agree the change in Commissioner and Directors.

Based on the Circular Decision of the shareholders of HAM, which was notarized by Notarial Deed No. 26 dated May 31, 2022 of Dr. Noor Rohmat, S.H., M.Kn., the shareholders of HAM has given its approval for change the purposes and objectives HAM's business activities to:

- Engage in trading;
- Engage in information and communication; and
- Engage in professional, scientific and technical activity.

Such an amendment was approved by the Minister of Human Right of the Republic of Indonesia based on his Decision Letter No. AHU-0052771.AH.01.02. TAHUN 2022 dated July 28, 2022.

The deed has been reaffirmed through Notary Deed No. 28 of Dr. Noor Rohmat, S.H., M.Kn., June 29, 2022.

Based on the Circular Decision of the shareholders of HAM, which was notarized by Notarial Deed No. 2 dated August 1, 2022 of Dr. Noor Rohmat, S.H., M.Kn., the shareholders of HAM has given its approval to:

- Increase HAM's authorized share capital from Rp4,000,000,000 to Rp13,000,000,000.
- Increase HAM's paid-in capital and issued from Rp1,000,000,000 to Rp10,000,000,000 by way of issuance 9,000 new shares which will be taken entirely by TAM.

Therefore, TAM's ownership in HAM became 97.50%.

Such amendment was approved by the Minister of Human Right of the Republic of Indonesia based on

Surat Keputusan No. AHU-0054975.AH.01.02. TAHUN 2022 tanggal 4 Agustus 2022.

HAM mulai beroperasi secara komersial pada tahun 2022.

PT Awadah Akar Mimpi (AAM)

AAM didirikan berdasarkan Akta Notaris No. 2 tanggal 2 Desember 2019 yang dibuat di hadapan Tri Theresa Tarigan, S.H., M.Kn. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0064941. AH.01.01.TAHUN 2019 tanggal 6 Desember 2019. Berdasarkan akta tersebut TAM melakukan penyertaan saham dengan mengambil saham baru yang diterbitkan oleh AAM sebesar 51,00% setara dengan 510.000 lembar saham dan sebesar Rp510.000.000.

AAM bergerak dalam bidang aktivitas konsultasi komputer dan manajemen fasilitas komputer lainnya, *portal web* dan/atau *platform digital* dengan tujuan komersial periklanan, aktivitas konsultasi bisnis dan *broker* bisnis dan berdomisili di Jakarta. AAM mulai beroperasi secara komersial pada tahun 2019.

PT Mata Nilai Republik (MNR)

MNR didirikan berdasarkan Akta Notaris No. 1 tanggal 13 Juni 2019 yang dibuat di hadapan Tri Theresa Tarigan, S.H., M.Kn. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0029652.AH.01.01.TAHUN 2019 tanggal 22 Juni 2019. Berdasarkan akta tersebut, ATK melakukan penyertaan saham dengan mengambil saham baru yang diterbitkan oleh MNR sebesar 99,99% setara dengan 49.999 lembar saham dan sebesar Rp4.999.900.000.

Berdasarkan Akta Notaris No. 8 tanggal 18 November 2021 oleh Minar Siahaan S.H., M.Kn, pemegang saham MNR memberikan persetujuan untuk:

- Pengalihan 1 lembar saham milik Philip Cahyono kepada ATK.
- Peningkatan modal ditempatkan dan disetor MNR dari semula 50.000 lembar saham atau sebesar Rp5.000.000.000 menjadi 98.039 lembar saham atau sebesar Rp9.803.900.000 dengan menyetor kembali saham dalam simpanan (*portopel*) sebanyak 48.039 saham atau sebesar Rp4.803.900.000.
- Menerbitkan saham baru yang dikeluarkan dan diambil seluruhnya oleh Tri Ramadi dengan nilai penyertaan sebesar Rp4.803.900.000.

Dengan demikian, kepemilikan saham ATK pada MNR menjadi 51%.

Perubahan ini telah diterima dan dicatat dalam *database* sistem administrasi badan hukum di Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Penerimaan Pemberitahuan Perubahan Anggaran Dasar

his Decision Letter No. AHU-0054975.AH.01.02. TAHUN 2022 dated August 4, 2022.

HAM started its commercial operations in 2022.

PT Awadah Akar Mimpi (AAM)

AAM was established based on Notarial Deed No. 2 dated December 2, 2019 of Tri Theresa Tarigan, S.H., M.Kn. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0064941.AH.01.01.TAHUN 2019 dated December 6, 2019. Based on Notarial Deed, TAM invested shares by acquiring new shares issued by AAM of 51.00%, equivalent to 510,000 shares and amounting to Rp510,000,000.

AAM is engaged in computer consulting and other computer facility management activities, web portals and/or digital platforms with commercial purpose, advertising, business consulting and business brokerage activities and is domiciled in Jakarta. AAM started its commercial operations in 2019.

PT Mata Nilai Republik (MNR)

MNR was established based on Notarial Deed No. 1 dated June 13, 2019 of Tri Theresa Tarigan, S.H., M.Kn. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0029652.AH.01.01.TAHUN 2019 dated June 22, 2019. Based on such Notarial Deed, ATK invested shares by acquiring new shares issued by MNR of 99.99%, equivalent to 49,999 shares and amounting to Rp4,999,900,000.

Based on Notarial Deed No. 8 dated November 18, 2021 by Minar Siahaan S.H., M.Kn, the shareholders of MNR has given its approval to:

- Transfer 1 share owned by Philip Cahyono to ATK.
- Increase MNR's issued and paid-in capital from initially 50,000 shares or amounted to Rp5,000,000,000 into 98,039 shares or amounted to Rp9,803,900,000 by issuing shares in deposits (portopel) amounting to 48,039 shares or equivalent to Rp4,803,900,000.
- Issued new share which is taken entirely by Tri Ramadi with an investment value of Rp4,803,900,000.

Therefore, ATK's ownership in MNR became 51%.

This amendment has been received and recorded in the legal entity administration system database at the Minister of Human Rights of the Republic of Indonesia based on the Letter of Acceptance of Notice of Changes to the Company's Articles of Association No. AHU-AH.01.03-0482685 dated December 8, 2021.

Perseroan No. AHU-AH.01.03-0482685 tanggal 8 Desember 2021.

Berdasarkan Akta Notaris No. 1 tanggal 4 Juli 2022 oleh Ratna Sari Utama S.H., M.Kn., M.M, pemegang saham MNR memberikan persetujuan untuk:

- Mengubah dan menyesuaikan maksud dan tujuan kegiatan usaha menjadi bergerak dalam bidang aktivitas konsultasi manajemen lainnya, aktivitas pengembangan *video game*, periklanan, aktivitas konsultasi komputer dan manajemen fasilitas komputer lainnya, *portal web* dan/atau *platforms digital* dengan tujuan komersial.
- Menyetujui meningkatkan modal ditempatkan dan disetor MNR dari semula 98.039 lembar saham atau sebesar Rp9.803.900.000 menjadi 149.039 lembar saham atau sebesar Rp14.903.900.000.
- Memberikan persetujuan atas saham baru, yang dikeluarkan, diambil masing-masing oleh ATK sebanyak 26.010 lembar saham atau sebesar Rp2.601.000.000 dan Tri Ramadi sebanyak 24.990 lembar saham atau sebesar Rp2.499.000.000.

Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0046301.AH.01.02. TAHUN 2022 tanggal 6 Juli 2022.

Kepemilikan saham ATK pada MNR tetap sebesar 51%.

MNR bergerak dalam bidang penerbitan piranti lunak (software), aktivitas pengembangan video game, aktivitas konsultasi komputer dan manajemen fasilitas komputer lainnya, aktivitas teknologi, informasi dan jasa komputer lainnya, portal web dan/atau platform digital dengan tujuan komersial, aktivitas konsultasi manajemen lainnya dan periklanan dan berdomisili di Jakarta. MNR mulai beroperasi secara komersial pada tahun 2019.

PT Awadah Media Raya (AMR)

AMR didirikan berdasarkan Akta Notaris No. 3 tanggal 2 Desember 2019 yang dibuat di hadapan Tri Theresa Tarigan, S.H., M.Kn. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0065095.AH.01. 01.TAHUN 2019 tanggal 6 Desember 2019. Berdasarkan akta tersebut VMR melakukan penyertaan saham dengan mengambil saham baru yang diterbitkan oleh AMR sebesar 51,00% setara dengan 510.000 lembar saham dan sebesar Rp510.000.000.

AMR bergerak dalam bidang aktivitas konsultasi komputer dan manajemen fasilitas komputer lainnya, *portal web* dan/atau *platform digital* dengan tujuan komersial, periklanan, aktivitas konsultasi bisnis dan broker bisnis, aktivitas profesional, ilmiah dan teknis lainnya dan berdomisili di Jakarta. AMR belum memulai kegiatan operasi komersialnya.

Based on Notarial Deed No. 1 dated July 4, 2022 by Ratna Sari Utama S.H., M.Kn., M.M, the shareholders of MNR has given its approval to:

- Change and adjust the purpose and objectives of business activities to be engaged in other management consulting activities, video game development activities, advertising, computer consulting activities and other computer facility management activities, web portals and/or digital platforms for commercial purposes.
- Agree to increase MNR's issued and paid-in capital from initially 98,039 shares or amounted to Rp9,803,900,000 into 149,039 shares or amounted to Rp14,903,900,000.
- Agree to issue new shares, which were taken by ATK amounted to 26,010 shares or amounted to Rp2,601,000,000 and Tri Ramadi amounted to 24,990 shares or amounted to Rp2,499,000,000.

This amendment has been approved by the Minister of Law and Human Rights of the Republic of Indonesia based on Decree No. AHU-0046301.AH.01.02. TAHUN 2022 dated July 6, 2022.

Therefore ATK's ownership in MNR is still 51%.

MNR is engaged in software publishing, video game development; computer consultancy and other computer facility management services; technology, information and other computer services; web portals and/or digital platforms for commercial purposes; other management consultancy and advertising and is domiciled in Jakarta. MNR started its commercial operations in 2019.

PT Awadah Media Raya (AMR)

AMR was established based on Notarial Deed No. 3 dated December 2, 2019 of Tri Theresa Tarigan, S.H., M.Kn. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0065095.AH.01.01.TAHUN 2019 dated December 6, 2019. Based on Notarial Deed, VMR invested shares by acquiring new shares issued by AMR of 51.00%, equivalent to 510,000 shares and amounting to Rp510,000,000.

AMR is engaged in computer consulting activities and other computer facility management activities, web portals and/or digital platforms for commercial purposes, advertising, business consulting and business brokerage activities, other professional, scientific and technical activities and is domiciled in Jakarta. AMR has not yet started its commercial operations.

PT Metaverse Indonesia Makmur (MIM)

MIM didirikan berdasarkan Akta Notaris No. 2 tanggal 7 September 2022 yang dibuat di hadapan Ratna Sari Utama, S.H., M.Kn., M.M. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0061871.AH.01.01.Tahun 2022 tanggal 8 September 2022 dan diumumkan dalam Berita Negara Republik Indonesia No. 012, Tambahan No. 004878 tanggal 10 Februari 2023.

MIM bergerak dalam bidang periklanan dan *portal web* dan/atau *platform digital* dengan tujuan komersial dan berdomisili di Jakarta Selatan, dengan modal dasar sebesar Rp40.000.000.000 atau 40.000.000 lembar saham dengan nilai nominal Rp1.000 per saham dan modal ditempatkan dan disetor penuh sebesar Rp10.000.000.000 dimana 51,00% saham diambil bagian oleh MNR.

Berdasarkan Akta Notaris No. 1 tanggal 1 Oktober 2024 oleh Rita Permanasari S.H., pemegang saham MIM memutuskan Mengubah Kedudukan yang sebelumnya di Kota Jakarta Selatan menjadi di Kota Jakarta Barat dan menyesuaikan maksud dan tujuan kegiatan usaha menjadi bergerak dalam bidang penerbitan piranti lunak (software), aktivitas teknologi informasi dan jasa komputer lainnya, portal web dan/atau platform digital dengan tujuan komersial dan periklananPerubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0062238.AH.01.02. TAHUN 2024 tanggal 1 Oktober 2024.

Berdasarkan Keputusan Sirkuler pemegang saham MIM, sebagaimana telah diaktakan melalui Akta Notaris No. 21 dari Minar Siahaan, S.H., M.Kn., tanggal 27 Juli 2026, para pemegang saham MIM memberikan persetujuan untuk mengubah:

1. Maksud dan tujuan kegiatan usaha MIM menjadi perdagangan besar dan eceran, aktivitas penerbitan, penyiaran, serta produksi dan distribusi konten, aktivitas telekomunikasi pemrograman komputer, konsultasi, infrastruktur komputasi, dan jasa informasi lainnya dan aktivitas profesional, ilmiah dan teknis.

2. Menyetujui perubahan susunan Komisaris dan Direksi.

Perubahan ini telah disetujui oleh Menteri Hukum Republik Indonesia berdasarkan Surat Keputusan No. AHU-0067099.AH.01.02.TAHUN 2026 tanggal 31 Juli 2026.

MIM mulai beroperasi secara komersial pada tahun 2022.

PT Metaverse Indonesia Makmur (MIM)

MIM was established based on Notarial Deed No. 2 dated September 7, 2022 of Ratna Sari Utama, S.H., M.Kn., M.M. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0061871.AH.01.01.Tahun 2022 dated September 8, 2022 and was published in the State Gazette of the Republic of Indonesia No. 012, Supplement No. 004878 dated February 10, 2023.

MIM is engaged in advertising and web portals and/or digital platforms for commercial purposes and is domiciled in South Jakarta, with authorized capital amounting to Rp40,000,000,000 or 40,000,000 shares with par value Rp1,000 per share and issued and fully paid share capital amounting to Rp10,000,000,000, 51.00% of which was subscribed by MNR.

Based on Notarial Deed No. 1 dated 1 October 2024 drawn up by Rita Permanasari S.H., the shareholders of MIM resolved to change the company's registered office from South Jakarta to West Jakarta and to amend the objects of the business to include software publishing, information technology activities and other computer services, web portals and/or digital platforms for commercial and advertising purposes. This change has been approved by the Minister of Law and Human Rights of the Republic of Indonesia pursuant to Decree No. AHU-0062238.AH.01.02. YEAR 2024 dated 1 October 2024.

Based on the Circular Decision of the shareholders of MIM, which was notarized by Notarial Deed No. 21 dated July 27, 2026 of Minar Siahaan, S.H., M.Kn., the shareholders of MIM has given its approval for change of:

1. The purpose and objectives of MIM's business activities have been changed to include wholesale and retail trade, publishing, broadcasting, and content production and distribution activities, telecommunications, computer programming, consultancy, computing infrastructure, and other information service activities, as well as professional, scientific, and technical activities.
2. Agree the change in Commissioner and Directors.

Such an amendment was approved by the Minister of the Republic of Indonesia based on his Decision Letter No. AHU-0067099.AH.01.02.TAHUN 2026 dated July 31, 2026.

MIM started its commercial operations in 2022.

Kehilangan Pengendalian Atas Entitas Anak Tidak Langsung Akibat Dilusi Kepemilikan Melalui VMR

PT Vatar Media Teknologi (VMT)

VMT didirikan berdasarkan Akta Notaris No. 12 tanggal 31 Agustus 2020 yang dibuat di hadapan Minar Siahaan, S.H., M.Kn. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0043477.AH.01.01.TAHUN 2020 tanggal 2 September 2020. Berdasarkan akta tersebut, VMR melakukan penyertaan saham dengan mengambil saham baru yang diterbitkan oleh VMT sebesar 51,00% setara dengan 510 lembar saham dan sebesar Rp510.000.000.

Berdasarkan Keputusan Sirkuler pemegang Saham VMT, yang telah diaktakan melalui Akta Notaris No. 26 dari Minar Siahaan, S.H., M.Kn., tanggal 22 Juni 2022 para pemegang saham VMT memberikan persetujuan untuk menjual 490 saham yang dimiliki oleh PT Anarya Kreasi Nusantara kepada PT Mandiri Mas.

VMT bergerak dalam bidang instalasi/pemasangan mesin dan peralatan industri, penerbitan piranti lunak, aktivitas konsultasi komputer dan manajemen fasilitas komputer lainnya, aktivitas pengolahan data, aktivitas *hosting*, *portal web* dan/atau *platform digital* tanpa tujuan komersial, *portal web* dan/atau *platform digital* dengan tujuan komersial dan berdomisili di Jakarta. memulai kegiatan operasi komersilnya pada tahun 2024.

Berdasarkan Keputusan Sirkuler pemegang Saham VMT, yang telah diaktakan melalui Akta Notaris No. 1 dari Minar Siahaan, S.H., M.Kn., tanggal 3 Desember 2025, para pemegang saham VMT memberikan persetujuan untuk peningkatan modal ditempatkan dan disetor dari semula Rp1.000.000.000 menjadi Rp2.900.000.000 melalui penempatan dan penyetoran 1.900 lembar saham baru dengan nilai nominal sebesar Rp1.900.000.000.

Saham-saham tersebut diambil bagian dan disetor penuh oleh pihak-pihak sebagai berikut:

1. PT Buana Andalan Nusa sebanyak 232 lembar saham atau setara dengan Rp232.000.000, dengan nilai penyertaan sebesar Rp800.000.000, sehingga selisih sebesar Rp568.000.000 dicatat sebagai agio saham,
2. PT Karya Cipta Agung Persada sebanyak 464 lembar saham atau setara dengan Rp464.000.000 dengan nilai penyertaan Rp1.600.000.000, sehingga selisih sebesar Rp1.136.000.000 dicatat sebagai agio saham, dan
3. PT Lentera Karya Inovasi sebanyak 1.204 lembar saham atau setara dengan Rp1.204.000.000, dengan nilai penyertaan sebesar Rp4.151.700.000, sehingga selisih sebesar Rp2.947.700.000, dicatat sebagai agio saham.

Loss of Control of an Indirect Subsidiary Due to Ownership Dilution Through VMR

PT Vatar Media Teknologi (VMT)

VMT was established based on Notarial Deed No. 12 dated August 31, 2020 of Minar Siahaan, S.H., M.Kn. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0043477.AH.01.01.TAHUN 2020 dated September 2, 2020. Based on such Notarial Deed, VMR invested shares by acquiring new shares issued by VMT of 51.00%, equivalent to 510 shares and amounting to Rp510,000,000.

Based on the Circular Decision of the shareholders of VMT, which was notarized by Notarial Deed No. 26 dated June 22, 2022 of Minar Siahaan, S.H., M.Kn., the shareholders of VMT has given its approval to sell 490 shares owned by PT Anarya Kreasi Nusantara to PT Mandiri Mas.

VMT is engaged in the field of installation/installation of industrial machinery and equipment, software publishing, computer consulting activities and other computer facility management, data processing activities, hosting activities, web portals and/or digital platforms without commercial purposes, web portals and/or digital platforms with the aim of commercial and is domiciled in Jakarta. VMT started its commercial operations in 2024.

Based on the Circular Decision of the shareholders of VMT, which was notarized by Notarial Deed No. 1 dated December 3, 2025 of Minar Siahaan, S.H., M.Kn., the shareholders of VMT have approved an increase in the issued and fully paid share capital from Rp1,000,000,000 to Rp2,900,000,000 through the issuance of 1,900 new shares with a total par value of Rp1,900,000,000.

The shares were subscribed and fully paid by the following parties:

1. PT Buana Andalan Nusa subscribed 232 shares, equivalent to Rp232,000,000, with a total subscription amount of Rp800,000,000, resulting in a share premium of Rp568,000,000,
2. PT Karya Cipta Agung Persada subscribed 464 shares, equivalent to Rp464,000,000, with a total subscription amount of Rp1,600,000,000, resulting in a share premium of Rp1,136,000,000, and
3. PT Lentera Karya Inovasi subscribed 1,204 shares, equivalent to Rp1,204,000,000, with a total subscription amount of Rp4,151,700,000, resulting in a share premium of Rp2,947,700,000.

Sebagai akibat dari transaksi tersebut, kepemilikan VMR pada VMT terdilusi menjadi 17,59%, sehingga VMR kehilangan pengendalian atas VMT. Dari transaksi tersebut, VMR mengakui keuntungan sebesar Rp549.255.472 yang dicatat pada penghasilan (beban) lain-lain.

As a result of the above transaction, VMR's ownership interest in VMT was diluted to 17.59%, and accordingly, VMR lost control over VMT. From this transaction, VMR recognized gain amounting to Rp549,255,472 recorded as part of other income (expenses).

Akta tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-AH.01.03-0057177 tanggal 23 Januari 2026.

The deed has been approved by the Minister of Law and Human Rights of the Republic of Indonesia through Decree No. AHU-AH.01.03-0057177, dated January 23, 2026.

Atas dilusi saham ini, manajemen telah menilai tingkat pengaruh Grup terhadap VMT dan menyimpulkan bahwa Grup kehilangan pengaruh signifikan pada VMT. Sehingga akibatnya sejak 3 Desember 2025, investasi ini direklasifikasi menjadi investasi saham.

Due to this share dilution, management has assessed the Group's level of influence over VMT and concluded that the Group has lost significant influence over VMT. Consequently, this investment has been reclasified as investment in share since December 3, 2025.

Rincian aset neto teridentifikasi VMT pada tanggal 3 Desember 2025 adalah sebagai berikut:

The detail of VMT's net identifiable assets as at December 3, 2025 are as follows:

	2025	
Lancar		Current
Kas dan bank	924.241.561	Cash and banks
Aset lancar lainnya (tidak termasuk kas dan bank)	10.580.677.844	Other current assets (exicitng cash and banks)
Jumlah aset lancar	11.504.919.405	Total current asset
Lancar		Current
Liabilitas keuangan	41.747.656.532	Financial liabilities
Liabilitas lancar lainnya (tidak termasuk liabilitas keuangan)	-	Other current liabilities (exclude financial liabilities)
Jumlah liabilitas lancar	41.747.656.532	Total current liabilities
Tidak lancar		Non-Current
Aset	30.235.765.595	Assets
Liabilitas	-	Liabilities
Aset Neto	(6.971.532)	Net assets

Akun-akun laba atau rugi utama untuk unit usaha yang dihentikan adalah sebagai berikut:

The main profit or loss accounts for discounted business units are presented below:

	3 Desember 2025/ December 3, 2025	
Penjualan Neto	67.844.558.592	Net sales
Laba kotor	1.737.490.368	Gross profit
Laba neto	255.351.722	Net Profit

d. Dewan Komisaris, Direksi, Komite Audit, Audit Internal, Sekretaris Perseroan dan Karyawan

Pada tanggal 30 September 2026 dan 31 Desember 2025, susunan Dewan Komisaris dan Direksi Entitas Induk berdasarkan Akta Notaris No. 34 tanggal 6 Desember 2024 dari Notaris Jose Dima Satria, S.H., M.Kn., adalah sebagai berikut:

d. Board of Commissioners, Directors, Audit Committee, Internal Audit, Corporate Secretary and Employees

As at September 30, 2026 and December 31, 2025, the composition of the Board of Commissioners and Directors of the Company based on Notarial Deed No. 34 dated December 6, 2024 from Notary Jose Dima Satria, S.H., M.Kn., are as follows:

Dewan Komisaris/*Board of Commissioners*

Komisaris Utama	:	Daniel Surya Wirjatmo	:	President Commissioner
Komisaris	:	Drs. Andreyanto Toemali	:	Commissioner
Komisaris	:	Philip Cahyono	:	Commissioner
Komisaris	:	Michel Budi Wirjatmo	:	Commissioner
Komisaris Independen	:	M. Agus Imam Santoso, SE	:	Independent Commissioner
Komisaris Independen	:	Ferdinand Bennyanto	:	Independent Commissioner
Komisaris Independen	:	Marco Iswara	:	Independent Commissioner

Direksi/*Directors*

Direktur Utama	:	Stephen Budiman, M.IM	:	President Director
Direktur	:	Jeffrey Budiman, MA	:	Director
Direktur	:	Senja Lazuardy, ST	:	Director
Direktur Keuangan	:	Stanislaus Aries Baju Nugroho	:	Chief Financial Officer

Anggota manajemen kunci Grup adalah Dewan Komisaris dan Direksi.

Members of key management personnel of the Group are Board of Commissioners and Directors.

Komite Audit

Berdasarkan Surat Keputusan Dewan Komisaris No. 019/SKDK/WIR/VI/2024 tanggal 7 Juni 2024, susunan Komite Audit Entitas Induk pada tanggal 30 September 2026 dan 31 Desember 2025 adalah sebagai berikut:

Audit Committee

Based on the Board of Commissioners' Decision Letter No. 019/SKDK/WIR/VI/2024 dated June 7, 2024, the Audit Committee of the Company as at September 30, 2026 and December 31, 2025 are as follows:

Ketua	:	M. Agus Imam Santoso, SE	:	Chairman
Anggota	:	Herwin.S.A.Situmorang Ak.,CA., CPA., Asean CPA	:	Member
Anggota	:	Didit Lasmono, SE	:	Member

Audit Internal

Berdasarkan Surat Keputusan Dewan Direksi No. 041/SKD/WIR/XII/2021 tanggal 29 Desember 2021, Kepala Unit Audit Internal Entitas Induk adalah Budi Supratman, SE, QIA, CFrA.

Internal Audit

Based on the Board of Directors' Decision Letter No. 041/SKD/WIR/XII/2021 dated December 29, 2021, the Head of Internal Audit Unit of the Company is Budi Supratman, SE, QIA, CFrA.

Komite Nominasi dan Remunerasi

Berdasarkan Surat Keputusan Dewan Komisaris No. 020/SKDK/WIR/VI/2024 tanggal 7 Juni 2024, komposisi Komite Nominasi dan Remunerasi pada tanggal 30 September 2026 dan 31 Desember 2025 adalah sebagai berikut:

Nomination and Remuneration Committee

Based on Board of Commissioners Decision Letter No. 020/SKDK/WIR/VI/2024 dated June 7, 2024, the compositions of the Nomination and Remuneration Committee as at September 30, 2026 and December 31, 2025 are as follows:

Ketua	:	Marco Iswara	:	Chairman
Anggota	:	Daniel Surya Wirjatmo	:	Member
Anggota	:	Philip Cahyono	:	Member

Sekretaris Perseroan

Berdasarkan Surat Keputusan Direksi No.105/SKD/WIRG/VI/2026 tanggal 30 Juni 2026, Sekretaris Perseroan pada tanggal 30 September 2026 adalah Jeffrey Budiman, MA.

Corporate Secretary

Based on the Directors' Decision Letter No.105/SKD/WIRG/VI/2026 dated June 30, 2026, the Corporate Secretary of the Company as at September 30, 2026 is Jeffrey Budiman, MA.

Berdasarkan Surat Keputusan Direksi No. 036/WIR/SKP/XII/2021 tanggal 29 Desember 2021, Sekretaris Perseroan pada tanggal 31 Desember 2025 adalah Ira Yuanita.

Pada tanggal 30 September 2026 dan 31 Desember 2025, Grup memiliki 240 dan 256 karyawan (tidak diaudit).

e. Penyelesaian Laporan Keuangan Konsolidasian

Laporan keuangan konsolidasian PT WIR ASIA Tbk dan Entitas Anaknya untuk tahun yang berakhir 30 September 2026 telah diselesaikan dan diotorisasi untuk terbit pada tanggal 30 Oktober 2026 oleh Direksi Entitas Induk yang bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian tersebut.

2. Informasi Kebijakan Akuntansi Material

a. Dasar Penyusunan dan Pengukuran Laporan Keuangan Konsolidasian

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

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

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

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

Kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian adalah selaras dengan kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian Grup untuk tahun yang berakhir pada tanggal 31 Desember 2024, kecuali bagi penerapan beberapa SAK yang telah direvisi. Seperti diungkapkan dalam catatan-catatan terkait atas laporan keuangan, beberapa standar akuntansi yang telah diamandemen dan diterbitkan, diterapkan efektif tanggal 1 Januari 2025.

Based on the Directors' Decision Letter No. 036/WIR/SKP/XII/2021 dated December 29, 2021, the Corporate Secretary of the Company as at December 31, 2025 is Ira Yuanita.

As at September 30, 2026 and December 31, 2025, the Group has a total of 240 and 256 employees, respectively (unaudited).

e. Completion of Consolidated Financial Statements

The consolidated financial statements of PT WIR ASIA Tbk and its Subsidiaries for the year ended September 30, 2026 were completed and authorized for issuance on October 30, 2026 by the Company's Directors who are responsible for the preparation and presentation of the consolidated financial statements.

2. Material Accounting Policy Information

a. Basis of Consolidated Financial Statements Preparation and Measurement

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

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

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

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

The accounting policies adopted in the preparation of the consolidated financial statements are consistent with those made in the preparation of the Group's consolidated financial statements for the year ended December 31, 2024, except for the adoption of several amended SAKs. As disclosed further in the relevant succeeding Notes, several amended and published accounting standards were adopted effective January 1, 2025.

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

The currency used in the preparation and presentation of the consolidated financial statements is the Indonesian Rupiah (Rupiah) which is also the functional currency of the Group.

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

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

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

Seluruh aset lain diklasifikasikan sebagai tidak lancar.

Suatu liabilitas disajikan jangka pendek bila:
i) akan dilunasi dalam siklus operasi normal;
ii) dimiliki terutama untuk tujuan diperdagangkan,
iii) akan dilunasi dalam 12 bulan setelah tanggal pelaporan; atau
iv) tidak ada hak tanpa syarat untuk menangguhkan pelunasannya dalam paling tidak 12 bulan setelah tanggal pelaporan.

Seluruh liabilitas lain diklasifikasikan sebagai jangka panjang.

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

b. Current and Non-Current Classification

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

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

All other assets are classified as non-current.

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

All other liabilities are classified as non-current.

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

c. Prinsip Konsolidasi

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

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

c. Basis of Consolidation

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

1. power over the investee;
2. is exposed, or has rights, to variable returns from its involvement with the investee; and
3. the ability to use its power to affect its returns.

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

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

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

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

Laba rugi dan setiap komponen atas penghasilan komprehensif lain diatribusikan kepada pemilik Entitas Induk dan pada kepentingan non-pengendali (KNP), walaupun hasil di kepentingan non-pengendali mempunyai saldo defisit.

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

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

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

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

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

d. Kas dan Setara Kas

d. Cash and Cash Equivalents

Kas terdiri dari kas dan bank. Setara kas adalah semua investasi yang bersifat jangka pendek dan sangat likuid yang dapat segera dikonversikan menjadi kas dengan jatuh tempo dalam waktu tiga (3) bulan atau kurang sejak tanggal penempatannya, serta tidak digunakan sebagai jaminan dan tidak dibatasi penggunaannya.

Cash consists of cash on hand and in banks. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash with original maturities of three (3) months or less from the date of placement, and which are not used as collateral and are not restricted.

e. Transaksi dengan Pihak-pihak Berelasi

e. Transaction with Related Parties

Pihak berelasi adalah orang atau entitas yang terkait dengan Grup:

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

a. Orang atau anggota keluarga dekatnya yang mempunyai relasi dengan Grup jika orang tersebut:
   (i) memiliki pengendalian atau pengendalian bersama atas Grup;
   (ii) memiliki pengaruh signifikan atas Grup; atau
   (iii) merupakan personil manajemen kunci Grup atau entitas induk Grup.

a. A person or a close member of that person's family is related to the Group if that person:
   (i) has control or joint control over the Group;
   (ii) has significant influence over the Group; or
   (iii) is a member of the key management personnel of the Group or of a parent of the Group.

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

(i) entitas dan Grup adalah anggota dari kelompok usaha yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya saling berelasi dengan entitas lainnya).
(ii) satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu kelompok usaha, yang mana entitas lain tersebut adalah anggotanya).
(iii) kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama.
(iv) satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga.
(v) entitas tersebut adalah suatu program imbalan pasca kerja untuk imbalan kerja dari salah satu entitas pelapor atau entitas yang terkait dengan Grup.
(vi) entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf a).
(vii) orang yang diidentifikasi dalam huruf a) (i) memiliki pengaruh signifikan atas entitas atau merupakan personel manajemen kunci entitas (atau entitas induk dari entitas).
(viii) Entitas, atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personel manajemen kunci kepada Grup atau kepada entitas induk dari Grup.
(ix) entitas yang merupakan entitas anak dari entitas asosiasi atau ventura bersama dari Grup.

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

f. Persediaan

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

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

Cadangan persediaan usang dan cadangan kerugian penurunan nilai persediaan dibentuk untuk menyesuaikan nilai persediaan ke nilai realisasi bersih.

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

(i) the entity and the Group are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
(ii) one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
(iii) both entities are joint ventures of the same third party.
(iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity.
(v) the entity is a post-employment defined benefits plan for the benefits of employees of either the Group or an entity related to the Group.
(vi) the entity is controlled or jointly controlled by a person identified in a).
(vii) a person identified in a) (i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
(viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the Group or to the parent of the Group.
(ix) an entity which is a subsidiary of an associate or joint venture of the Group.

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

f. Inventories

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

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

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

g. Uang Muka dan Biaya Dibayar di Muka

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

Biaya dibayar dimuka diamortisasi selama masa manfaat atau masa kontrak dengan menggunakan metode garis lurus.

g. Advances and Prepaid Expenses

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

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

h. Aset Tetap

Pemilikan Langsung

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

Penyusutan dihitung menggunakan metode garis lurus berdasarkan masa manfaat aset tetap sebagai berikut:

h. Property and Equipment

Direct Acquisition

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

Depreciation is computed using the straight-line method over the estimated useful lives of the property and equipment follows:

	Tahun/*Years*
Kendaraan/*Vehicles*	8
Peralatan *broadcasting*/*Broadcasting equipment*	4 - 8
Perabotan, perlengkapan, dan peralatan kantor/ *Furniture, fixture, and office equipment*	4

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

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

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

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

Aset Tetap Dalam Penyelesaian

Aset tetap dalam penyelesaian merupakan aset tetap dalam tahap konstruksi, yang dinyatakan pada biaya perolehan dan tidak disusutkan. Akumulasi biaya akan direklasifikasi ke akun aset tetap yang bersangkutan dan akan disusutkan pada saat konstruksi selesai secara substansial dan aset tersebut telah siap digunakan sesuai tujuannya.

Construction in Progress

Construction in progress represents property and equipment under construction which is stated at cost and is not depreciated. The accumulated costs will be reclassified to the respective property and equipment account and will be depreciated when the construction is substantially complete and the asset is ready for its intended use.

i. Penurunan Nilai Aset Nonkeuangan

Pada setiap akhir periode pelaporan tahunan, Grup menelaah apakah terdapat indikasi suatu aset mengalami penurunan nilai. Jika terdapat indikasi tersebut atau pada saat uji tahunan penurunan nilai aset perlu dilakukan, maka Grup membuat estimasi jumlah terpulihkan aset tersebut.

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

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

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

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

i. Impairment of Non-financial Assets

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

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

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

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

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

Goodwill diuji untuk penurunan setiap tahun (per 31 Desember) dan ketika keadaan yang mengindikasikan bahwa nilai tercatat mengalami penurunan nilai. Penurunan nilai goodwill ditetapkan dengan menentukan jumlah tercatat tiap unit penghasil kas (atau kelompok unit penghasil kas) yang diperkirakan memberikan manfaat dari sinergi kombinasi bisnis tersebut. Jika jumlah terpulihkan dari unit penghasil kas kurang dari jumlah tercatatnya, rugi penurunan nilai diakui. Kerugian penurunan nilai yang berhubungan dengan *goodwill* tidak dapat dibalik pada periode berikutnya.

Goodwill is tested for impairment annually (as at December 31) and when circumstances indicate that the carrying value may be impaired. Impairment is determined for goodwill by assessing the recoverable amount of each cash-generating unit (or group of cash-generating units) that is expected to benefit from the synergies of the business combination. Where the recoverable amount of the cash-generating unit is less than its carrying amount, an impairment loss is recognized. Impairment losses relating to goodwill cannot be reversed in future periods.

j. Aset Takberwujud

j. Intangible Assets

Aset takberwujud yang diperoleh secara terpisah pada awalnya diakui sebesar biaya perolehan. Setelah pengakuan awal, aset takberwujud dicatat sebesar biaya perolehan dikurangi akumulasi amortisasi dan akumulasi rugi penurunan nilai.

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 accumulated impairment losses.

Aset takberwujud yang dihasilkan secara internal, selain biaya pengembangan yang dikapitalisasi, tidak dikapitalisasi dan pengeluaran tercermin dalam laporan laba rugi pada tahun di mana pengeluaran tersebut terjadi.

Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in profit or loss in the year in which the expenditure is incurred.

Umur manfaat aset takberwujud dinilai terbatas atau tidak terbatas. Aset takberwujud dengan umur manfaat terbatas diamortisasi selama masa manfaat ekonomis dan menguji penurunan nilai apabila terdapat indikasi aset takberwujud mengalami penurunan nilai.

The useful lives of intangible assets are assessed as either finite or indefinite. Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired.

Periode amortisasi dan metode amortisasi untuk aset takberwujud dengan umur manfaat yang terbatas ditinjau setidaknya pada setiap akhir periode pelaporan. Perubahan pada perkiraan umur manfaat atau perkiraan pola konsumsi manfaat ekonomi terjadi pada aset tersebut dicatat dengan mengubah periode amortisasi atau metode, yang sesuai, dan diperlakukan sebagai perubahan estimasi akuntansi. Beban amortisasi aset takberwujud dengan masa manfaat terbatas diakui dalam laporan laba rugi dalam kategori biaya yang konsisten dengan fungsi dari aset takberwujud.

The amortization period and the amortization method for an intangible asset with a finite useful life is reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on intangible assets with finite lives is recognized in profit or loss in the expense category consistent with the function of the intangible assets.

Aset takberwujud dengan umur manfaat terbatas diamortisasi dengan dasar garis lurus selama estimasi umur manfaat sebagai berikut:

Intangible assets with finite useful lives are amortized on a straight-line basis over their estimated useful lives as follows:

	Tahun/*Years*
Hak paten/*Patent*	20
Hak cipta/*Copyright*	20
Perangkat lunak/*Software*	4

Suatu aset takberwujud dihentikan pengakuannya saat pelepasan, atau ketika tidak terdapat ekspektasi manfaat ekonomi masa depan dari penggunaan atau pelepasan. Keuntungan atau kerugian yang timbul dari penghentian pengakuan aset takberwujud ditentukan sebagai selisih antara hasil neto pelepasan dan jumlah tercatat aset dan diakui dalam laporan laba rugi ketika aset tersebut dihentikan pengakuannya.

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in profit or loss when the asset is derecognized.

k. Investasi pada Entitas Asosiasi

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

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

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

Investasi pada entitas asosiasi bersama dicatat menggunakan metode ekuitas sejak tanggal investasi tersebut memenuhi definisi entitas asosiasi.

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

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

l. *Goodwill*

Goodwill merupakan manfaat ekonomi masa depan yang timbul atas akuisisi dari suatu bisnis yang dicatat pada biaya perolehan yang ditetapkan pada tanggal akuisisi dari bisnis tersebut.

Kebijakan Grup tentang penilaian penurunan nilai *goodwill* dijelaskan pada Catatan 2i.

k. Investments in Associates

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

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

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

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

An investment in an associate is accounted for using the equity method from the date on which the investee becomes an associate.

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

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

l. Goodwill

Goodwill represents the future economic benefits arising on an acquisition of a business is carried at cost as established at the date of acquisition of the business.

The Group's policy on impairment assessment of goodwill is described in Note 2i.

m. Imbalan Kerja

Imbalan Kerja Jangka Pendek

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

Imbalan Pascakerja Program Imbalan Pasti

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

Beban pensiun berdasarkan program dana pensiun manfaat pasti Grup ditentukan melalui perhitungan aktuaria secara periodik dengan menggunakan metode *projected unit credit* dan menerapkan asumsi atas tingkat diskonto dan tingkat kenaikan manfaat pasti pensiun tahunan.

Pengukuran kembali, terdiri dari keuntungan dan kerugian aktuarial, yang tercermin langsung dalam laporan posisi keuangan konsolidasian yang dibebankan atau dikreditkan diakui dalam penghasilan komprehensif lain pada periode terjadinya untuk mencerminkan aset atau liabilitas pensiun neto yang diakui pada laporan keuangan konsolidasian untuk mencerminkan nilai penuh dari defisit dan surplus program. Pengukuran kembali diakui sebagai pos terpisah pada penghasilan komprehensif lain di ekuitas dan tidak akan direklasifikasi ke laba rugi.

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

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

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

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

m. Employee Benefits

Short-term Employee Benefits

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

Defined Benefit Plan

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

Pension costs under the Group’s defined benefit pension plans are determined by periodic actuarial calculation using the projected unit credit method and applying the assumptions on discount rate and annual rate of increase in compensation.

Remeasurement, comprising actuarial gains and losses, is reflected immediately in the consolidated statements of financial position with a charge or credit recognized in other comprehensive income in the period in which they occur in order for the net pension asset or liability recognized in the consolidated statements of financial position to reflect the full value of the plan deficit and surplus. Remeasurement recognized in other comprehensive income is reflected immediately as a separate item under other comprehensive income in equity and will not be reclassified to profit or loss.

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

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

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

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

Kewajiban imbalan pensiun yang diakui pada laporan posisi keuangan konsolidasian merupakan defisit aktual dalam program imbalan pasti Grup.

The retirement benefit obligation recognized in the consolidated statements of financial position represents the actual deficit in the Group's defined benefit plans.

n. Sewa

Sebagai penyewa

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

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

Pembayaran sewa yang diperhitungkan dalam pengukuran liabilitas sewa terdiri atas:

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

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

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

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

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

n. Leases

As lessee

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

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

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

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

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

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

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

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

- mengukur kembali dan mengalokasikan imbalan kontrak modifikasian;
- menentukan masa sewa dari sewa modifikasian;
- mengukur kembali liabilitas sewa dengan mendiskontokan pembayaran sewa revisi menggunakan tingkat diskonto revisi berdasarkan sisa umur sewa dan sisa pembayaran sewa dengan melakukan penyesuaian terhadap aset hak-guna. Tingkat diskonto revisi ditentukan sebagai suku bunga pinjaman inkremental Grup pada tanggal efektif modifikasi;
- menurunkan jumlah tercatat aset hak-guna untuk merefleksikan penghentian sebagian atau sepenuhnya sewa untuk modifikasi sewa yang menurunkan ruang lingkup sewa. Grup mengakui dalam laba rugi setiap laba rugi yang terkait dengan penghentian sebagian atau sepenuhnya sewa tersebut; dan
- membuat penyesuaian terkait dengan aset hak-guna untuk seluruh modifikasi sewa lainnya.

- remeasures and allocates the consideration in the modified contract;
- determines the lease term of the modified lease;
- remeasures the lease liability by discounting the revised lease payments using a revised discount rate on the basis of the remaining lease term and the remaining lease payment with a corresponding adjustment to the right-of-use assets. The revised discount rate is determined as the Group's incremental borrowing rate at the effective date of the modification;
- decreases the carrying amount of the right- of-use asset to reflect the partial or full termination of the lease for lease modifications that decrease the scope of the lease. The Group recognizes in profit or loss any gain or loss relating to the partial or full termination of the lease; and
- makes a corresponding adjustment to the right-of-use assets for all other lease modifications.

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

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

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

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

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

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

	Tahun/ *Years*	
Bangunan	3 - 5	Buildings

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

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

Aset hak-guna disajikan sebagai pos terpisah di laporan posisi keuangan konsolidasian.

The right-of-use assets are presented as a separate line in the consolidated statements of financial position.

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

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

o. Pengakuan Pendapatan dan Beban

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

Penjualan macam-macam barang dan produk *digital* via *platform* interaktif

Pendapatan atas penjualan macam-macam barang, yang dilakukan melalui *platform* produk digital Grup, diakui pada saat pengendalian telah dialihkan kepada pelanggan.

Pengembangan aplikasi perangkat lunak dan konsultasi merek dan IT

Pendapatan yang berasal dari jasa pengembangan aplikasi perangkat lunak dan konsultasi merek dan IT diakui saat jasa diberikan kepada pelanggan atau mengacu pada penyelesaian tahapan pengerjaan yang dilengkapi dengan Berita Acara Serah Terima yang sudah ditandatangani oleh kedua belah pihak.

Promosi dan iklan via *platform* interaktif

Kriteria spesifik harus dipenuhi untuk pendapatan jasa promosi dan iklan via *platform* interaktif. Pendapatan dari jasa promosi dan iklan via *platform* interaktif yang timbul dari penyediaan perangkat sistem pengelolaan layanan digital diakui pada saat risiko dan manfaat signifikan telah dialihkan ke pelanggan.

Komisi transaksi via *platform* interaktif

Pendapatan komisi transaksi via *platform* interaktif diakui selama periode kontrak dan pada saat jasa telah diberikan kepada pelanggan.

Liabilitas kontrak

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

o. Revenue and Expense Recognition

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

Sale of goods and digital products via interactive platform

Revenues from sale of goods and digital products which are carried out through the Group's interactive platform, are recognized when control has been transferred to the customer.

Development of software application and brand and IT consulting

Revenues from service of development of software application and brand and IT consulting are recognized when the services are rendered to customer or based on the completion of work stages which is supported with the Minutes of Handover that has been signed by both parties.

Promotion and advertising via interactive platform

Specific criteria must be met for promotion and advertising via interactive platform fees. Revenues from promotion and advertising via Interactive platform arise from providing a digital service management system are recognized when significant risks and rewards have been transferred to the customers.

Transaction commission via interactive platform

Revenues from transaction commission via platform are recognized during the term of the contract when services are rendered to customers.

Contract Liabilities

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

Pendapatan Bunga dan Beban Bunga

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

Interest Income and Interest Expense

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

Beban

Beban diakui pada saat terjadinya (dasar akrual).

Expenses

Expenses are recognized when incurred (accrual basis.

p. Pajak Penghasilan

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

p. Income Taxes

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

Pajak Kini

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

Current Tax

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

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

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

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

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

Pajak Tangguhan

Pajak tangguhan diakui dengan menggunakan metode liabilitas atas perbedaan temporer kena pajak yang timbul dari perbedaan antara dasar pengenaan pajak aset dan liabilitas dengan jumlah tercatatnya pada tanggal pelaporan.

Deferred Tax

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

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

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

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

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

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

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

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

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

q. Instrumen Keuangan

q. Financial Instruments

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

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

Aset Keuangan

Financial Assets

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

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

i. Aset keuangan pada biaya perolehan diamortisasi

i. Financial assets at amortized cost

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

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

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

- 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 solely payments of principal and interest on the principal amount outstanding.

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

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

Pada tanggal 30 September 2026 dan 31 Desember 2025, kategori ini meliputi kas dan setara kas, piutang usaha - pihak ketiga, piutang lain-lain - pihak ketiga dan pihak berelasi, dan aset tidak lancar lainnya yang dimiliki oleh Grup.

As at September 30, 2026 and December 31, 2025, the Group's cash and cash equivalents, trade receivables - third parties, other receivables - third parties and related parties, and other non-current assets are included in this category.

Liabilitas Keuangan dan Instrumen Ekuitas

Financial Liabilities and Equity Instruments

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

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

i. Liabilitas keuangan

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

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

- Liabilitas keuangan pada biaya perolehan diamortisasi

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

  Pada tanggal 30 September 2026 dan 31 Desember 2025, kategori ini meliputi pinjaman dari lembaga keuangan non-bank, utang usaha - pihak ketiga, utang lain-lain - pihak ketiga dan pihak berelasi, beban akrual, liabilitas sewa, utang pembiayaan, dan pinjaman dari pihak ketiga yang dimiliki oleh Grup.

i. Financial liabilities

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

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

- Financial liabilities at amortized cost

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

  As at September 30, 2026 and December 31, 2025, the Group's loans from non-bank financial institutions, trade payables - third parties, other payables - third parties and related parties, accrued expenses, lease liabilities, financing payables, and loans from third parties are included in this category.

ii. Instrumen Ekuitas

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

ii. Equity instruments

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

Metode Suku Bunga Efektif

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

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

Saling Hapus dari Instrumen Keuangan

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

Reklasifikasi Aset Keuangan

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

Penurunan Nilai Aset Keuangan

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

Effective Interest Method

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

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

Offsetting of Financial Instruments

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

Reclassifications of Financial Assets

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

Impairment of Financial Assets

At each reporting date, the Group assesses whether the credit risk on a financial instrument has increased significantly since initial recognition. When making the assessment, the Group uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit (ECL). To make that assessment, the Group compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and consider reasonable and supportable information, that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions, that is indicative of significant increases in credit risk since initial recognition.

Karena piutang usaha dan aset kontrak Grup tidak memiliki komponen pembiayaan signifikan, Grup menerapkan pendekatan yang disederhanakan dalam perhitungan ECL. Oleh karena itu, Grup tidak menelusuri perubahan dalam risiko kredit, namun justru mengakui penyisihan kerugian berdasarkan ECL 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.

Because the Group's trade receivables and contract assets do not contain a 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.

Grup mempertimbangkan aset keuangan memenuhi definisi default ketika telah menunggak lebih dari 270 hari. Namun, dalam kasus-kasus tertentu, Grup juga dapat menganggap aset keuangan dalam keadaan default ketika informasi internal atau eksternal menunjukkan bahwa Grup tidak mungkin menerima arus kas kontraktual secara penuh tanpa melakukan perluasan persyaratan kredit. Piutang usaha dihapusbukukan ketika kecil kemungkinan untuk memulihkan arus kas kontraktual, setelah semua upaya penagihan telah dilakukan dan telah sepenuhnya dilakukan penyisihan.

The Group considers a financial asset in default when contractual payments are 270 days past due. However, in certain cases, the Group may also consider a financial asset to be in default when internal or external information indicates that the Group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Group. Trade receivables are written off when there is low possibility of recovering the contractual cash flow, after all collection efforts have been done and have been fully provided for allowance.

Penghentian Pengakuan Aset Keuangan dan Liabilitas Keuangan

Derecognition of Financial Assets and Financial Liabilities

i. Aset Keuangan

i. Financial Assets

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

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

- hak kontraktual atas arus kas yang berasal dari aset keuangan tersebut berakhir;
- the contractual rights to receive cash flows from the financial asset have expired;

- Grup tetap mempertahankan hak untuk menerima arus kas dari aset keuangan tersebut, namun juga menanggung liabilitas kontraktual untuk membayar arus kas yang diterima tersebut kepada satu atau lebih pihak penerima melalui suatu kesepakatan; atau
- the Group retains the right to receive cash flows from the asset, but has assumed a contractual obligation to pay them in full without material delay to a third party under a "pass-through" arrangement; or

- Grup telah mengalihkan hak kontraktual untuk menerima arus kas dari aset keuangan dan (i) telah secara substansial mengalihkan seluruh risiko dan manfaat atas aset keuangan, atau (ii) secara substansial tidak mengalihkan atau tidak memiliki seluruh risiko dan manfaat atas aset keuangan, namun telah mengalihkan pengendalian atas aset keuangan tersebut.
- the Group has transferred its rights to receive cash flows from the asset and either (i) has transferred substantially all the risks and rewards of the asset, or (ii) has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

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

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

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

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

Pada penghentian pengakuan aset keuangan yang diukur pada biaya perolehan diamortisasi, perbedaan antara nilai tercatat aset dan jumlah imbalan yang diterima dan piutang diakui dalam laba rugi.

ii. Liabilitas Keuangan

Liabilitas keuangan dihentikan pengakuannya ketika liabilitas yang ditetapkan dalam kontrak dihentikan atau dibatalkan atau kedaluwarsa. Selisih antara jumlah tercatat liabilitas keuangan yang dihentikan pengakuannya dan imbalan yang dibayarkan dan utang diakui dalam laba rugi.
Ketika liabilitas keuangan saat ini digantikan dengan yang lain dari pemberi pinjaman yang sama dengan persyaratan yang berbeda secara substansial, atau modifikasi secara substansial atas ketentuan liabilitas keuangan yang saat ini ada, maka pertukaran atau modifikasi tersebut dicatat sebagai penghapusan liabilitas keuangan awal dan pengakuan liabilitas keuangan baru, dan selisih antara nilai tercatat liabilitas keuangan tersebut diakui sebagai laba rugi.

r. Pengukuran Nilai Wajar

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

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

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

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

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

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

On derecognition of a financial asset measured at amortized cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in profit or loss.

ii. Financial Liabilities

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

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

r. Fair Value Measurement

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

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

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

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

Pengukuran nilai wajar aset nonkeuangan 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 dalam penggunaan tertinggi dan terbaiknya.

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

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

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

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

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

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

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

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

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

s. Penjabaran Mata Uang Asing

Mata Uang Fungsional dan Pelaporan

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

Laporan keuangan konsolidasian disajikan dalam Rupiah yang merupakan mata uang fungsional Entitas Induk dan mata uang penyajian Grup.

Transaksi dan Saldo

Transaksi dalam mata uang asing dijabarkan ke dalam mata uang fungsional menggunakan kurs pada tanggal transaksi. Keuntungan atau kerugian selisih kurs yang timbul dari penyelesaian transaksi dan dari penjabaran pada kurs akhir tahun atas aset dan liabilitas moneter dalam mata uang asing diakui dalam laba rugi. Aset non-moneter yang diukur pada nilai wajar dijabarkan menggunakan kurs pada tanggal nilai wajar ditentukan. Selisih penjabaran akun ekuitas dan akun nonmoneter serupa yang diukur pada nilai wajar diakui dalam laba rugi.

s. Foreign Currency Translations

Functional and Reporting Currencies

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

The consolidated financial statements are presented in Rupiah which is the Company's functional and the Group's presentation currency.

Transactions and Balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in profit or loss. Non-monetary assets that are measured at fair value are translated using the exchange rate at the date that the fair value was determined. Translation differences on equities and similar non-monetary items measured at fair value are recognized in profit or loss.

Pada tanggal 30 September 2026 dan 31 Desember 2025, kurs konversi yakni kurs tengah Bank Indonesia, yang digunakan oleh Grup adalah sebagai berikut:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
1 Dolar Amerika Serikat (USD)	17.998	16.782	1 United States Dollar (USD)

As at September 30, 2026 and December 31, 2025, the conversion rates used by the Group were the middle rates of Bank Indonesia as follows:

t. Informasi Segmen

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

Segmen operasi adalah suatu komponen dari entitas:

a. yang terlibat dalam aktivitas bisnis untuk memperoleh pendapatan dan menimbulkan beban (termasuk pendapatan dan beban terkait dengan transaksi dengan komponen lain dari entitas yang sama);

b. yang hasil operasinya dikaji ulang secara regular oleh pengambil keputusan operasional untuk membuat keputusan tentang sumber daya yang dialokasikan pada segmen tersebut dan menilai kinerjanya; dan

c. dimana tersedia informasi keuangan yang dapat dipisahkan.

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

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

t. Segment Information

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

An operating segment is a component of an entity:

a. that engages in business activities from which it may earn revenues and incurred expenses (including revenues and expenses relating to the transactions with other components of the same entity);

b. whose operating results are reviewed regularly by the entity's chief operating decision maker to make decision about resources to be allocated to the segments and assess its performance; and

c. for which discrete financial information is available.

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

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

u. Laba per Saham

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

Laba per saham dilusi dihitung dengan membagi laba periode berjalan yang dapat diatribusikan kepada pemilik Entitas Induk (setelah disesuaikan dengan dampak pajak penghasilan atas bunga dan biaya keuangan lainnya yang terkait dengan instrumen berpotensi saham biasa yang bersifat dilutif) dengan jumlah rata-rata tertimbang saham yang beredar selama periode yang telah disesuaikan dengan dampak dari semua efek berpotensi saham biasa yang bersifat dilutif.

u. Earnings per Share

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

Diluted earnings per share amounts are calculated by dividing the net profit attributable to the owners of the Company (after adjusting for the after-income tax effect of interest and other financing costs associated with dilutive potential ordinary shares) by the weighted average number of ordinary shares outstanding during the year as adjusted for the effects of all dilutive potential ordinary shares.

v. Biaya Emisi Saham

Beban-beban yang terjadi sehubungan dengan rencana Grup untuk melakukan Penawaran Umum Perdana Saham disajikan sebagai pengurang akun Tambahan Modal Disetor.

v. Share Issuance Costs

Expenses incurred in connection with the Company's plans to conduct Initial Public Offering were deferred and will be presented as deduction from Additional Paid-in-Capital.

w. Peristiwa Setelah Periode Pelaporan

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

w. Events after the Reporting Period

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

3. Penggunaan Estimasi, Pertimbangan, dan Asumsi Manajemen

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

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

Pertimbangan

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

Mata Uang Fungsional

Mata uang fungsional Grup adalah mata uang dari lingkungan ekonomi primer dimana entitas beroperasi. Mata uang tersebut adalah mata uang yang mempengaruhi pendapatan dan beban dari jasa yang diberikan. Berdasarkan penilaian manajemen Grup, mata uang fungsional Grup adalah Rupiah.

Kelangsungan Usaha

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

3. Management Use of Estimates, Judgments, and Assumptions

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

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

Judgments

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

Functional Currency

The functional currencies of the Group are the currency of the primary economic environment in which each entity operates. It is the currency that mainly influences the revenue and cost of rendering services. Based on the Group's management assessment, the Group's functional currency is in Rupiah.

Going Concern

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

Klasifikasi Aset Keuangan dan Liabilitas Keuangan

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

Classification of Financial Assets and Financial Liabilities

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

Menentukan Waktu Pemenuhan Kewajiban Pelaksanaan

Grup menyimpulkan bahwa terdapat beberapa jenis pendapatan atas jasa yang diberikan harus diakui sepanjang waktu karena pelaksanaan pekerjaan Grup tidak menciptakan suatu aset dengan penggunaan alternatif terhadap Grup dan Grup memiliki hak atas pembayaran yang dapat dipaksakan atas pelaksanaan yang telah diselesaikan sampai saat ini.

Grup menentukan bahwa *output* masukan adalah metode terbaik dalam mengukur kemajuan jasa yaitu berdasarkan tonggak *(milestones)* yang dicapai dalam bentuk BAST atas setiap tahapan pekerjaan yang disepakati dalam kontrak dengan pelanggan.

Determining the Timing of Satisfaction of Performance Obligations

The Group concluded that there are several types of revenue for services rendered is to be recognized over time because the Group's performance does not create an asset with an alternative use to the Group and the Group has an enforceable right to payment for performance completed to date.

The Group determined that the output method is the best method in measuring progress of the services, which is based on the milestones reached in the form of BAST for every work stages as agreed in the contract with customers.

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

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

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

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

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

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

Klasifikasi VMT sebagai Investasi Saham

Manajemen telah menilai tingkat pengaruh Grup atas VMT dan menyimpulkan bahwa ia tidak memiliki pengaruh signifikan dan hanya memiliki 17,59% atas saham VMT. Sebagai akibatnya, investasi ini diklasifikasikan sebagai investasi saham.

Classification of VMT as Investment in Share

Management has assessed the level of influence that the Group has on VMT and determined that it has not significant influence and only holds 17.59% of VMT's shares. Consequently, this investment was classified as an investment in share.

Estimasi dan Asumsi

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

Nilai Wajar Aset Keuangan dan Liabilitas Keuangan

Grup mencatat aset dan liabilitas keuangan tertentu pada nilai wajarnya, yang mengharuskan penggunaan estimasi akuntansi. Sementara komponen signifikan atas pengukuran nilai wajar ditentukan menggunakan bukti objektif yang dapat diverifikasi, jumlah perubahan nilai wajar dapat berbeda bila Grup menggunakan metodologi penilaian yang berbeda. Perubahan nilai wajar aset dan liabilitas keuangan tersebut dapat mempengaruhi secara langsung laba atau rugi Grup.

Nilai wajar aset keuangan dan liabilitas keuangan diungkapkan pada Catatan 29.

Provisi Ekspektasi Kerugian Kredit Piutang Usaha

Grup menggunakan matriks provisi untuk menghitung ECL piutang usaha. Tingkat provisi didasarkan pada hari lewat jatuh tempo untuk pengelompokan berbagai segmen pelanggan yang memiliki pola kerugian yang serupa.

Matriks provisi awalnya didasarkan pada tingkat *default* yang diamati secara historis Grup. Grup akan mengkalibrasi matriks untuk menyesuaikan pengalaman kerugian kredit historis dengan informasi berwawasan ke depan. Misalnya, jika prakiraan kondisi ekonomi diperkirakan akan memburuk selama tahun depan yang dapat menyebabkan peningkatan jumlah *default* di sektor terkait, maka tingkat *default* historis disesuaikan. Pada setiap tanggal pelaporan, tingkat *default* yang diamati secara historis diperbarui dan perubahan dalam estimasi berwawasan ke depan dianalisa.

Penilaian korelasi antara tingkat *default* yang diamati secara historis, prakiraan kondisi ekonomi, dan ECL adalah estimasi signifikan. Jumlah ECL sensitif terhadap perubahan keadaan dan prakiraan kondisi ekonomi. Pengalaman kerugian kredit historis Grup dan prakiraan kondisi ekonomi mungkin tidak mewakili default aktual pelanggan di masa depan. Jumlah tercatat piutang usaha Grup sebelum penyisihan diungkapkan dalam Catatan 5.

Estimates and Assumptions

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

Fair Value of Financial Assets and Financial Liabilities

The Group carries certain financial assets and liabilities at fair values, which requires the use of accounting estimates. While significant components of fair value measurement were determined using verifiable objective evidences, the amount of changes in fair values would differ if the Group utilized different valuation methodology. Any changes in fair values of these financial assets and liabilities would affect directly the Group's profit or loss.

The fair value of financial assets and financial liabilities are discussed in Note 29.

Provision for Expected Credit Losses of Trade Receivables

The Group uses a provision matrix to calculate ECLs for trade receivables. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns.

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. For instance, if forecast economic conditions are expected to deteriorate over the next year which can lead to an increased number of defaults in the related sector, the historical default rates are adjusted. 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. The carrying amounts of the Group's trade receivables before allowance are disclosed in Note 5.

Cadangan Penurunan Nilai Pasar dan Keusangan Persediaan

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

Allowance for Decline in Market Values and Obsolescence of Inventories

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

Taksiran Masa Manfaat Ekonomis Aset Tetap, Aset Takberwujud, dan Aset Hak-Guna

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

Perubahan masa manfaat aset tetap, aset takberwujud, dan aset hak-guna dapat mempengaruhi jumlah beban penyusutan dan amortisasi yang diakui dan penurunan nilai tercatat aset tersebut.

Nilai tercatat aset tetap, aset takberwujud, dan aset hak-guna diungkapkan dalam Catatan 8, 9, dan 16a.

Estimated Useful Lives of Property and Equipment, Intangible Assets, and Right-of-Use Assets

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

A change in the estimated useful life of any item of property and equipment, intangible assets, and right-of-use assets would affect the recorded depreciation and amortization expense, respectively, and decrease in the carrying values of these assets.

The carrying values of property and equipment, intangible assets, and right-of-use assets are disclosed in Notes 8, 9, and 16a.

Penurunan Nilai Aset Nonkeuangan

Penurunan nilai muncul saat nilai tercatat aset atau unit penghasil kas melebihi nilai terpulihkannya, yang lebih besar antara nilai wajar dikurangi biaya untuk menjual dan nilai pakainya. Nilai wajar dikurangi biaya untuk menjual didasarkan pada ketersediaan data dari perjanjian penjualan yang mengikat yang dibuat dalam transaksi normal atas aset serupa atau harga pasar yang dapat diamati dikurangi dengan biaya tambahan yang dapat diatribusikan dengan pelepasan aset. Perhitungan nilai pakai didasarkan pada model arus kas yang didiskontokan. Data arus kas diambil dari anggaran untuk lima tahun yang akan datang dan tidak termasuk aktivitas restrukturisasi yang belum dilakukan oleh Grup atau investasi signifikan di masa datang yang akan memutakhirkan kinerja aset dari UPK yang diuji.

Impairment of Non-financial Assets

An impairment exists when the carrying value of an asset or cash-generating unit exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a discounted cash flow model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Group is not yet committed to or significant future investments that will enhance the asset's performance of the cash-generating unit being tested.

Nilai terpulihkan paling dipengaruhi oleh tingkat diskonto yang digunakan dalam model arus kas yang didiskontokan, sebagaimana juga jumlah arus kas masuk di masa datang yang diharapkan dan tingkat pertumbuhan yang digunakan untuk tujuan ekstrapolasi.

The recoverable amount is most sensitive to the discount rate used for the discounted cash flow model as well as the expected future cash inflows and the growth rate used for extrapolation purposes.

Manajemen berkeyakinan bahwa tidak terdapat indikasi atas penurunan nilai aset nonkeuangan pada tanggal 30 September 2026 dan 31 Desember 2025.

Management believes that there is no indication at potential impairment in values of non-financial assets as of September 30, 2026 and December 31, 2025.

Imbalan Kerja

Penentuan liabilitas imbalan kerja jangka panjang dipengaruhi oleh asumsi tertentu yang digunakan oleh aktuaris dalam menghitung jumlah tersebut. Asumsi-asumsi tersebut dijelaskan dalam Catatan 18 dan mencakup, antara lain, tingkat kenaikan gaji, dan tingkat diskonto yang ditentukan dengan mengacu pada imbal hasil pasar atas bunga obligasi korporasi berkualitas tinggi dalam mata uang yang sama dengan mata uang pembayaran imbalan dan memiliki jangka waktu yang mendekati estimasi jangka waktu liabilitas imbalan kerja jangka panjang tersebut. Hasil aktual yang berbeda dengan asumsi Grup dibukukan pada penghasilan komprehensif lain dan dengan demikian, berdampak pada jumlah penghasilan komprehensif lain yang diakui dan liabilitas yang tercatat pada periode-periode mendatang. Manajemen berkeyakinan bahwa asumsi-asumsi yang digunakan adalah tepat dan wajar, namun demikian, perbedaan signifikan pada hasil aktual, atau perubahan signifikan dalam asumsi-asumsi tersebut dapat berdampak signifikan pada jumlah liabilitas imbalan kerja jangka panjang.

Employee Benefits

The determination of the long-term employee benefits is dependent on the selection of certain assumptions used by actuary in calculating such amounts. Those assumptions are described in Note 18 and include, among others, rate of salary increase, and discount rate which is determined after giving consideration to interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits are to be paid and have terms of maturity approximating the terms of the related employee benefits liability. Actual results that differ from the Group's assumptions are charged to other comprehensive income and therefore, generally affect the recognized other comprehensive income and recorded obligation in such future periods. While it is believed that the Group's assumptions are reasonable and appropriate, significant differences in actual experience or significant changes in assumptions may materially affect the amount of long-term employee benefits liabilities.

Jumlah tercatat liabilitas imbalan kerja diungkapkan dalam Catatan 18.

The carrying amount of the employee benefits liabilities are disclosed in Note 18.

Pajak Penghasilan

Pertimbangan yang signifikan dibutuhkan untuk menentukan jumlah pajak penghasilan. Terdapat sejumlah transaksi dan perhitungan yang menimbulkan ketidakpastian penentuan jumlah pajak penghasilan karena interpretasi atas peraturan pajak yang berbeda. Grup telah membukukan liabilitas untuk mengantisipasi hasil pemeriksaan pajak berdasarkan estimasi timbulnya tambahan pajak. Jika hasil pemeriksaan pajak berbeda dengan jumlah yang sebelumnya telah dibukukan, maka selisih tersebut akan berdampak terhadap aset dan liabilitas pajak kini dan tangguhan dalam periode dimana hasil pemeriksaan tersebut terjadi. Penjelasan lebih rinci diungkapkan dalam Catatan 15c.

Income Taxes

Significant judgment is required in determining the provision for income taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain due to different interpretation of tax regulations. The Group recognizes liabilities for anticipated tax audit issues based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will have an impact on the current and deferred income tax assets and liabilities in the period in which such determination is made. Further details are disclosed in Note 15c.

Aset dan Liabilitas Pajak Tangguhan

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

Rincian lebih lanjut diungkapkan dalam Catatan 15e.

Deferred Tax Assets and Liabilities

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

Further details are disclosed in Note 15e.

Penurunan Nilai *Goodwill*

Menentukan apakah suatu *goodwill* turun nilainya membutuhkan estimasi nilai pakai unit penghasil kas dimana *goodwill* dialokasikan. Perhitungan nilai pakai mengharuskan manajemen untuk mengestimasi arus kas masa depan yang diharapkan dihasilkan dari unit penghasil kas menggunakan tingkat pertumbuhan yang tepat dan tingkat diskonto yang sesuai untuk perhitungan nilai kini. Bila aktual arus kas masa depan kurang dari yang diharapkan, kerugian penurunan nilai material mungkin timbul.

Manajemen berkeyakinan bahwa asumsi-asumsi yang digunakan dalam estimasi nilai pakai dalam laporan keuangan konsolidasian adalah tepat dan wajar, namun demikian, perubahan signifikan dalam asumsi-asumsi tersebut dapat berdampak signifikan pada jumlah nilai terpulihkan dan jumlah kerugian penurunan nilai yang terjadi mungkin berdampak material pada hasil operasi Grup.

Impairment of Goodwill

Determining whether goodwill is impaired requires an estimation of the value in use of the cash-generating units to which goodwill has been allocated. The value in use calculation requires the management to estimate the future cash flows expected to arise from the cash-generating unit using an appropriate growth rate and a suitable discount rate in order to calculate present value. Where the actual future cash flows are less than expected, a material impairment loss may arise.

While it is believed that the assumptions used in the estimation of the value in use of assets reflected in the consolidated financial statements are appropriate and reasonable, significant changes in this assumption may materially affect the assessment of recoverable values and any resulting impairment loss could have a material adverse impact on the results of the Group's operations.

Estimasi Bunga Pinjaman Inkremental untuk Sewa

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

Estimating the Incremental Borrowing Rate for Leases

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

4. Kas dan Setara Kas / 4. Cash and Cash Equivalents

Akun ini terdiri dari: / This account consists of:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Kas			Cash on hand
Rupiah			Rupiah
Kas kecil	2.471.647.753	1.870.466.475	Cash on hand
Bank			Cash in banks
Rupiah			Rupiah
PT Bank CIMB Niaga Tbk	14.731.147.032	203.693.313	PT Bank CIMB Niaga Tbk
PT Bank Mandiri (Persero) Tbk	3.299.261.059	4.695.595.552	PT Bank Mandiri (Persero) Tbk
PT Bank Central Asia Tbk	1.295.809.070	1.986.107.634	PT Bank Central Asia Tbk
PT Bank Rakyat Indonesia (Persero) Tbk	1.004.663.806	380.982.948	PT Bank Rakyat Indonesia (Persero) Tbk
PT Bank Permata Tbk	676.309.776	1.217.996.270	PT Bank Permata Tbk
PT Bank Negara Indonesia (Persero) Tbk	111.790.113	194.612.527	PT Bank Negara Indonesia (Persero) Tbk
PT Bank Neo Commerce Tbk	53.912.617	52.783.810	PT Bank Neo Commerce Tbk
PT Bank Sinarmas Tbk	33.051.256	33.328.756	PT Bank Sinarmas Tbk
PT Bank Pan Indonesia Tbk	19.346.524	19.887.350	PT Bank Pan Indonesia Tbk
PT Bank Ina Perdana Tbk	15.801.155	421.222	PT Bank Ina Perdana Tbk
PT Bank Hibank Indonesia	9.885.286	-	PT Bank Hibank Indonesia
PT Bank Muamalat Indonesia Tbk	797.800	972.800	PT Bank Muamalat Indonesia Tbk
PT Bank of India Indonesia Tbk	-	15.986.347	PT Bank of India Indonesia Tbk
PT Bank UOB Indonesia	-	11.740.368	PT Bank UOB Indonesia
Dolar Amerika Serikat			United States Dollar
PT Bank Negara Indonesia (Persero) Tbk (USD2.478 dan USD2.521 pada 30 September 2026 dan 31 Desember 2025)	44.601.384	42.306.751	PT Bank Negara Indonesia (Persero) Tbk (USD2,478 and USD2,521 as at September 30, 2026 and December 31, 2025)
PT Bank Central Asia Tbk (USD5.753 dan USD2.794 pada 30 September 2026 dan 31 Desember 2025)	103.536.068	46.891.310	PT Bank Central Asia Tbk (USD5,753 and USD2,794 as at September 30, 2026 and December 31, 2025)
PT Bank Maybank Indonesia Tbk (USD1.145 dan USD1.235 pada 30 September 2026 dan 31 Desember 2025)	20.612.926	20.730.631	PT Bank Maybank Indonesia Tbk (USD1,145 and USD1,235 as at September 30, 2026 and December 31, 2025)
PT Bank Permata Tbk (USD454 dan USD566 pada 30 September 2026 dan 31 Desember 2025)	-	9.504.599	PT Bank Permata Tbk (USD454 and USD566 as at September 30, 2026 and December 31, 2025)
PT Bank Mandiri (Persero) Tbk (USD35 pada pada 31 Desember 2025)	-	587.361	PT Bank Mandiri (Persero) Tbk (USD35 as at December 31, 2025)
Subtotal bank	21.420.525.872	8.934.129.549	Subtotal cash in banks
Deposito berjangka			Time deposits
Rupiah			Rupiah
PT Bank CIMB Niaga Tbk	20.000.000.000	65.001.643.836	PT Bank CIMB Niaga Tbk
PT Bank Central Asia Tbk	110.000.000	110.000.000	PT Bank Central Asia Tbk
Subtotal deposito berjangka	20.110.000.000	65.111.643.836	Subtotal time deposit
Total	44.002.173.625	75.916.239.860	Total

Suku bunga bank tahunan berkisar antara 0,15% - 2,00% pada tanggal 30 September 2026 dan 31 Desember 2025.

The annual interest rate of cash in bank are ranging between 0.15% - 2.00% as at September 30, 2026 and December 31, 2025.

Suku bunga deposito berjangka tahunan berkisar antara 3,00% - 3,50% pada tanggal 30 September 2026 dan 31 Desember 2025.

Pada tanggal 30 September 2026 dan 31 Desember 2025, tidak ada kas dan setara kas yang dibatasi penggunaannya dan ditempatkan pada pihak berelasi.

The annual interest rate of time deposits are ranging between 3.00% - 3.50% as at September 30, 2026 and December 31, 2025.

As at September 30, 2026 and December 31, 2025, there is no restricted cash and cash equivalents nor placed in related parties.

5. Piutang Usaha / 5. Trade Receivables

Akun ini terdiri dari:

This account consists of:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Pihak ketiga			Third parties
Rupiah			Rupiah
PT Prima Sukafood Idea	74.991.191.436	26.084.684.390	PT Prima Sukafood Idea
PT Inovasi Karya Borobudur	57.633.925.479	-	PT Inovasi Karya Borobudur
PT Andalan Utama Nusa	56.990.470.187	31.821.037.560	PT Andalan Utama Nusa
PT Boga Kulina Citarasa	45.692.164.245	37.192.087.430	PT Boga Kulina Citarasa
PT Inspirasi Pemuda Bangsa	30.804.476.116	29.820.671.697	PT Inspirasi Pemuda Bangsa
PT Astana Media Teknologi	24.955.542.921	45.393.412.870	PT Astana Media Teknologi
PT Digi Asia Bios	22.892.465.564	-	PT Digi Asia Bios
PT Teknologi Berlian Indonesia	21.184.671.100	55.154.828.551	PT Teknologi Berlian Indonesia
PT Tekno Mitra Inovatif	13.441.988.556	13.443.653.556	PT Tekno Mitra Inovatif
PT Nirmala Kurnia Sejahtera	12.745.158.528	26.599.873.176	PT Nirmala Kurnia Sejahtera
PT Duwa Mitra Setala	12.157.802.402	45.476.548.683	PT Duwa Mitra Setala
PT Nusadaya Prima Unggul	9.984.450.000	24.730.238.210	PT Nusadaya Prima Unggul
PT Terang Tekno Indonesia	9.567.213.654	61.936.687.257	PT Terang Tekno Indonesia
PT Surya Teknologi Semesta	7.849.772.093	23.580.767.184	PT Surya Teknologi Semesta
PT Andalan Kreasiff Utama	6.860.355.000	17.741.146.650	PT Andalan Kreasiff Utama
PT Bisnis Digital Solusi	6.721.641.630	14.484.533.095	PT Bisnis Digital Solusi
PT Halo Solusi Pratama	4.853.086.500	10.214.457.096	PT Halo Solusi Pratama
PT Digital Mitra Selaras	3.985.940.933	24.614.533.420	PT Digital Mitra Selaras
PT Tekno Indo Summit	-	14.264.252.145	PT Tekno Indo Summit
PT Borobudur Timur Sejahtera	-	26.331.090.088	PT Borobudur Timur Sejahtera
Lain-lain (di bawah Rp10 miliar)	163.266.867.835	231.201.286.024	Others (below Rp10 billion)
Dolar Amerika Serikat			United States Dollar
Essential Mart Inc (USD875.550 pada tanggal 30 September 2026 dan 31 Desember 2025)	15.758.148.900	14.693.480.100	Essential Mart Inc (USD875,550 as at September 30, 2026 and December 31, 2025)
TMM Asia Logistics Inc (USD847.650 pada tanggal 30 September 2026 dan 31 Desember 2025)	15.256.004.700	14.225.262.300	TMM Asia Logistics Inc (USD847,650 as at September 30, 2026 and December 31, 2025)
Estate Market International Inc. (USD787.880 pada tanggal 30 September 2026 dan 31 Desember 2025)	14.180.264.240	13.222.202.160	Estate Market International Inc. (USD787,880 as at September 30, 2026 and December 31, 2025)
Ecure Medicine Inc. (USD764.625 pada tanggal 30 September 2026 dan 31 Desember 2025)	13.761.720.750	12.831.936.750	Ecure Medicine Inc. (USD764,625 as at September 30, 2026 and December 31, 2025)
Expedia Management Inc (USD539.050 pada tanggal 30 September 2026 dan 31 Desember 2025)	9.701.821.900	9.046.337.100	Expedia Management Inc. (USD539,050 as at September 30, 2026 and December 31, 2025)

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Express Mobility Inc. (USD508.462 pada tanggal 30 September 2026 dan 31 Desember 2025)	9.151.299.076	8.533.009.284	Express Mobility Inc. (USD508,462 as at September 30, 2026 and December 31, 2025)
EMI Lending Inc. (USD403.750 pada tanggal 30 September 2026 dan 31 Desember 2025)	7.266.692.500	6.775.732.500	EMI Lending Inc. (USD403,750 as at September 30, 2026 and December 31, 2025)
JVA Security Agency. (USD217.800 pada tanggal 30 September 2026 dan 31 Desember 2025)	3.919.964.400	3.655.119.600	JVA Security Agency. (USD217,800 as at September 30, 2026 and December 31, 2025)
Digital Jaya Agency Sdn. Bhd. (USD185.270 pada tanggal 30 September 2026 dan 31 Desember 2025)	3.334.497.258	3.109.208.413	Digital Jaya Agency Sdn. Bhd. (USD185,270 as at September 30, 2026 and December 31, 2025)
TMN Asia Digital Inc. (USD6.617 pada tanggal 30 September 2026 dan 31 Desember 2025)	119.086.027	111.040.210	TMN Asia Digital Inc. (USD6,617 as at September 30, 2026 and December 31, 2025)
MAG Consultant Inc. (USD5.323 pada tanggal 30 September 2026 dan 31 Desember 2025)	95.807.952	89.334.874	MAG Consultant Inc. (USD5,323 as at September 30, 2026 and December 31, 2025)
Allianz Global Investors Singapore Ltd. (USD1.497 pada tanggal 31 Desember 2025)	-	24.634.901	Allianz Global Investors Singapore Ltd. (USD1,497 as at December 31, 2025)
Subtotal	679.124.491.882	846.403.087.274	Subtotal
Penyisihan atas ECL	(82.165.702.546)	(71.630.753.831)	Allowance for ECL
Neto	596.958.789.336	774.772.333.443	Net

Rincian umur piutang usaha dihitung berdasarkan tanggal faktur adalah sebagai berikut:

The aging of trade receivables based on invoice dates are as follows:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Belum jatuh tempo	323.257.620.853	434.288.981.543	Not yet due
Telah jatuh tempo:			Past due:
1 - 30 hari	73.433.911.500	99.818.587.770	1 - 30 days
31 - 60 hari	70.801.291.160	63.362.870.481	31 - 60 days
61 - 90 hari	53.298.759.168	39.766.097.958	61 - 90 days
91 - 120 hari	48.166.241.103	29.499.402.414	91 - 120 days
Lebih dari 120 hari	110.166.668.098	179.667.147.108	More than 120 days
Subtotal	679.124.491.882	846.403.087.274	Subtotal
Penyisihan atas ECL	(82.165.702.546)	(71.630.753.831)	Allowance for ECL
Total	596.958.789.336	774.772.333.443	Total

Mutasi penyisihan atas ECL Grup adalah sebagai berikut:

Movements in the Group's allowance for ECL are as follows:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Saldo awal	71.630.753.831	19.512.761.402	Beginning balance
Efek kehilangan pengendalian VMT	-	(8.025.430)	Effects of losing control of VMT
Provisi penyisihan atas ECL	36.511.040.814	56.184.011.959	Provision for ECL
Pemulihan atas ECL	(25.976.092.099)	(4.057.994.100)	Recovery of ECL
Saldo akhir	82.165.702.546	71.630.753.831	Ending balance

Pada tanggal 30 September 2026 dan 31 Desember 2025, piutang usaha Entitas Induk, ATK, TAM, VMR, dan HAM dengan total masing-masing sebesar Rp100.197.350.655 digunakan sebagai jaminan atas pinjaman dari pihak ketiga (Catatan 17).

As at September 30, 2026 and December 31, 2025, trade receivables of the Company, ATK, TAM, VMR and HAM with total amounting to and Rp100,197,350,655 were pledged as collateral for the loan from third parties (Note 17).

Manajemen Grup berpendapat bahwa penyisihan atas ECL tersebut cukup untuk menutup kemungkinan kerugian dari tidak tertagihnya piutang.

The Group's management believes that the allowance for ECL is adequate to cover possible losses on uncollectible accounts.

6. Sifat dan Transaksi Hubungan Berelasi

6. Nature of Relationship and Transactions with Related Parties

Dalam kegiatan usaha normal, Grup melakukan transaksi usaha dan keuangan dengan pihak - pihak berelasi, berdasarkan persyaratan yang disetujui kedua belah pihak.

In the normal course of business, the Group entered into business and financial transactions with related parties, which are conducted based on the terms and conditions agreed by both parties.

Rincian sifat hubungan dan jenis transaksi yang signifikan dengan pihak-pihak berelasi adalah sebagai berikut:

The nature of relationship and transactions with related parties are as follows:

Pihak-pihak berelasi/ ***Related parties***	**Sifat dan hubungan/** ***Nature of relationship***	**Sifat transaksi/** ***Type of transactions***
PT Integrasi Asia Teknologi	Entitas Asosiasi dan Manajemen Kunci yang Sama dengan Grup/ *Associate and Key management personnel of the Group*	Piutang lain-lain, utang lain-lain dan pendapatan keuangan/ *Other receivable, other payable and finance income*
PT Teknologi Edukasi Bangsa	Entitas Anak dari Entitas Asosiasi dan Manajemen Kunci yang Sama dengan Grup/ *Subsidiaries of Associates and Key management personnel of the Group*	Utang lain-lain dan beban keuangan/ *Other payable and finance expenses*
PT Teknologi Layar Digital	Entitas Anak dari Entitas Asosiasi dan Manajemen Kunci yang Sama dengan Grup/ *Subsidiaries of Associates and Key management personnel of the Group*	Utang lain-lain/ *Other payable*
PT Menara Inovasi Multidata	Entitas Anak dari Entitas Asosiasi dan Manajemen Kunci yang Sama dengan Grup/ *Subsidiaries of Associates and Key management personnel of the Group*	Piutang lain-lain/ *Other receivable*
PT Kreatif Global Indonesia	Entitas Sepengendali/ *Entity under common control*	Piutang lain-lain/ *Other receivable*

Saldo dan transaksi dengan pihak berelasi adalah sebagai berikut:

The balances and transactions with related parties are as follows:

a. Piutang lain-lain - pihak berelasi

a. Other receivables - related parties

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
PT Integrasi Asia Teknologi	108.461.370	88.313.151	PT Integrasi Asia Teknologi
PT Kreatif Global Indonesia	-	1.413.694	PT Kreatif Global Indonesia
Total	108.461.370	89.726.845	Total
Persentase*	0,01%	0,01%	Percentage*

*) Persentase terhadap total aset konsolidasian/*Percentage to consolidated total assets*.

Pada tanggal 30 September 2026 dan 31 Desember 2025, piutang lain-lain - pihak berelasi Grup merupakan pinjaman yang diberikan kepada pihak berelasi yang dikenai bunga masing-masing sebesar 6% per tahun, dengan jangka waktu tidak melebihi dari 1 tahun.

As at September 30, 2026 and December 31, 2025 other receivable - related parties of the Group represent loans to related parties which bear interest 6% per annum, respectively, with due date of not more than 1 year.

Tidak terdapat persyaratan khusus dari Grup terkait pemberian piutang lain-lain - pihak berelasi.

There are no specific requirements from the Group regarding the granting of other receivables - related parties.

Pada tanggal 30 September 2026 dan 31 Desember 2025, tidak terdapat piutang lain-lain - pihak berelasi yang dijadikan sebagai jaminan.

As at September 30, 2026 and December 31, 2025, other receivable - related parties were not used as collateral.

Berdasarkan telaah atas status dari masing-masing piutang lain-lain - pihak berelasi pada tanggal 30 September 2026 dan 31 Desember 2025, manajemen Grup berkeyakinan bahwa piutang lain-lain - pihak berelasi dapat tertagih seluruhnya, sehingga tidak diperlukan provisi ekspektasi kerugian kredit.

Based on a review of the status of the individual other receivable - related parties as at September 30, 2026 and December 31, 2025, the management of the Group believes that all other receivables - related parties will be fully collected, and therefore a provision for expected credit losses was not considered necessary.

b. Utang lain-lain - pihak berelasi

b. Other payables - related parties

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
PT Teknologi Edukasi Bangsa	104.564.795	1.100.000	PT Teknologi Edukasi Bangsa
PT Integrasi Asia Teknologi	3.300.000	-	PT Integrasi Asia Teknologi
PT Teknologi Layar Digital	1.226.945	-	PT Teknologi Layar Digital
Total	109.091.740	1.100.000	Total
Persentase*	0,02%	0,00%	Percentage*

*) Persentase terhadap total liabilitas konsolidasian/*Percentage to consolidated total Liabilities*.

Tidak terdapat persyaratan khusus atau jaminan terkait utang lain-lain - pihak berelasi.

There are no specific requirements or collateral regarding of other payables - related parties

c. Gaji, upah, dan tunjangan kepada Dewan Komisaris dan Direksi (Catatan 27)

Rincian gaji, upah, dan tunjangan yang dibayarkan kepada Dewan Komisaris dan Direksi Grup masing-masing untuk tahun yang berakhir pada tanggal 30 September 2026 dan 2025 adalah sebagai berikut:

c. Salaries, wages, and allowances to Board of Commissioners and Directors (Note 27)

The details of salaries, wages, and allowances paid to the Group's Board of Commissioners and Directors for the years ended September 30, 2026 and 2025 are as follows:

	30 September 2026/ *September 30, 2026*	30 September 2025/ *September 30, 2025*	
Total	7.913.867.366	7.981.821.000	Total
Persentase*	11,25%	17,05%	Percentage*

*) Persentase terhadap total gaji pada beban umum dan administrasi konsolidasian/
Percentage to consolidated total salaries in general and administrative expenses

7. Uang Muka dan Biaya Dibayar Dimuka

Akun ini terdiri dari:

7. Advances and Prepaid Expenses

This account consists of:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Uang muka pemasok pihak ketiga	338.287.148.848	98.621.955.886	Advance to third party suppliers
Beban dibayar di muka			Prepaid expenses
Lisensi	111.726.263	52.250.000	License
Asuransi	-	218.996.660	Insurance
Sewa	-	2.500.000	Rent
Total	338.398.875.111	98.895.702.546	Total

Uang muka pemasok pihak ketiga merupakan uang muka pembelian persediaan, layanan digital *advertising*, pengembangan aset takberwujud dan operasional lainnya kepada pihak ketiga pada tanggal 30 September 2026 dan 31 Desember 2025.

Third-party supplier advances represent advance payments for the purchase of inventories, digital advertising services, development of intangible assets, and other operational expenses to third parties as of September 30, 2026 and December 31, 2025.

8. Aset Tetap / Property and Equipment

Rincian aset tetap adalah sebagai berikut:

The details of property and equipment are as follows:

	30 September 2026/ *September 30, 2026*					
	Saldo Awal/ *Beginning Balance*	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Reklasifikasi/ *Reclassification*	Saldo Akhir/ *Ending Balance*	
Biaya Perolehan						Cost
Pemilikan langsung						Direct ownership
Kendaraan	378.600.000	-	-	-	378.600.000	Vehicles
Peralatan *broadcasting*	15.735.566.369	-	-	-	15.735.566.369	Broadcasting equipment
Perabotan, perlengkapan, dan peralatan kantor	168.942.060.351	159.426.431	-	-	169.101.486.782	Furniture, fixture, and office equipment
Pembiayaan						Financing
Kendaraan	3.258.000.000	-	-	-	3.258.000.000	Vehicles
Total	188.314.226.720	159.426.431	-	-	188.473.653.151	Total
Akumulasi penyusutan						Accumulated depreciation
Pemilikan langsung						Direct ownership
Kendaraan	378.600.000	-	-	-	378.600.000	Vehicles
Peralatan *broadcasting*	15.659.985.406	71.178.137	-	-	15.731.163.543	Broadcasting equipment
Perabotan, perlengkapan, dan peralatan kantor	132.498.532.850	23.772.190.618	-	-	156.270.723.468	Furniture, fixture, and office equipment
Pembiayaan						Financing
Kendaraan	2.748.937.500	305.437.500	-	-	3.054.375.000	Vehicles
Total	151.286.055.756	24.148.806.255	-	-	175.434.862.011	Total
Nilai buku	37.028.170.964				13.038.791.140	Net book value

	31 Desember 2025/*December 31, 2025*					
	Saldo Awal/ *Beginning Balance*	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Reklasifikasi/ *Reclassification*	Saldo Akhir/ *Ending Balance*	
Biaya Perolehan						Cost
Pemilikan langsung						Direct ownership
Kendaraan	378.600.000	-	-	-	378.600.000	Vehicles
Peralatan *broadcasting*	15.738.115.369	-	2.549.000	-	15.735.566.369	Broadcasting equipment
Perabotan, perlengkapan, dan peralatan kantor	175.925.338.613	183.311.195	7.166.589.457	-	168.942.060.351	Furniture, fixture, and office equipment
Pembiayaan				-		Financing
Kendaraan	3.258.000.000	-	-	-	3.258.000.000	Vehicles
Total	195.300.053.982	183.311.195	7.169.138.457	-	188.314.226.720	Total
Akumulasi penyusutan						Accumulated depreciation
Pemilikan langsung						Direct ownership
Kendaraan	378.600.000	-	-	-	378.600.000	Vehicles
Peralatan *broadcasting*	15.555.296.629	106.866.048	2.177.271	-	15.659.985.406	Broadcasting equipment
Perabotan, perlengkapan, dan peralatan kantor	102.026.281.288	35.682.261.341	5.210.009.779	-	132.498.532.850	Furniture, fixture, and office equipment
Pembiayaan						Financing
Kendaraan	2.341.687.500	407.250.000	-	-	2.748.937.500	Vehicles
Total	120.301.865.417	36.196.377.389	5.212.187.050	-	151.286.055.756	Total
Nilai buku	74.998.188.565				37.028.170.964	Net book value

Beban penyusutan untuk untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2026 dan 2025 masing-masing adalah sebagai berikut:

Depreciation expenses for the nine-month periods ended September 30, 2026 and 2025 are as follows:

	30 September 2026/ *September 30, 2026*	30 September 2025/ *September 30, 2025*	
Beban pokok pendapatan (Catatan 25)	18.581.313.013	19.696.177.863	Cost of revenue (Note 25)
Beban umum dan administrasi (Catatan 27)	5.567.493.242	8.015.062.559	General and administrative expenses (Note 27)
Total	24.148.806.255	27.711.240.422	Total

Untuk tahun-tahun yang berakhir pada tanggal 30 September 2026 dan 31 Desember 2025, terdapat aset tetap Grup yang telah disusutkan penuh dan masih digunakan masing-masing sebesar Rp64.021.831.297.

For the years ended September 30, 2026 and December 31, 2025, property and equipment of Group's that have been fully depreciated and are still being used amounted to Rp64,021,831,297, respectively.

Manajemen Grup berkeyakinan bahwa tidak terdapat kejadian-kejadian atau perubahan-perubahan yang mengidentifikasikan adanya penurunan nilai aset tetap.

The Group's management believes that there are no event or changes that indicates impairment of property and equipment.

9. Aset Takberwujud / 9. Intangible Assets

Rincian aset takberwujud adalah sebagai berikut: / The details of intangible assets are as follows:

	30 September 2026/*September 30, 2026*					
	Saldo Awal/ *Beginning Balance*	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Reklasifikasi/ *Reclassification*	Saldo Akhir/ *Ending Balance*	
Biaya Perolehan						Cost
Hak paten						Patent
E-Cash	5.346.537.429	-	-	-	5.346.537.429	E-Cash
E-DNA	6.288.200.000	-	-	-	6.288.200.000	E-DNA
Interactive Media Placement System Research Project	3.842.966.500	-	-	-	3.842.966.500	Interactive Media Placement System Research Project
Interactive Display System On Car Front Window And Car Booking System Research Project	1.774.602.000	-	-	-	1.774.602.000	Interactive Display System On Car Front Window And Car Booking System Research Project
Digital Personal Assistant Machine Utilizing Digital Avatar Enables Realtime Pre-Programmed Assistance To Users Research Project	5.956.214.642	-	-	-	5.956.214.642	Digital Personal Assistant Machine Utilizing Digital Avatar Enables Realtime Pre-Programmed Assistance To Users Research Project
Merek	77.927.500	-	-	-	77.927.500	Trademark
Hak cipta	6.947.766.871	-	-	-	6.947.766.871	Copyright
Perangkat lunak	7.466.423.325	-	-	-	7.466.423.325	Software
Aset pengembangan dalam proses registrasi paten dan hak cipta	-	-	-	185.642.425.650	185.642.425.650	Development assets under patent and copyright registration
Aset dalam pengembangan	571.692.698.895	21.882.917.204	-	(185.642.425.650)	407.933.190.449	Assets under development
Total	609.393.337.162	21.882.917.204	-	-	631.276.254.366	Total
				407.929.741.908		
Akumulasi amortisasi						Accumulated amortization
Hak paten	7.428.399.715	873.253.471	-	-	8.301.653.186	Patent
Hak cipta	2.000.137.662	242.033.464	-	-	2.242.171.126	Copyright
Perangkat lunak	4.444.080.471	1.284.317.768	-	-	5.728.398.239	Software
Total	13.872.617.848	2.399.604.703	-	-	16.272.222.551	Total
Nilai buku	595.520.719.314				615.004.031.815	Net book value

*) Pada tanggal 3 Desember 2025, kepemilikan saham VMR kehilangan pengendalian atas VMT sebagai akibat dari dilusi kepemilikan saham setelah VMT menerbitkan saham baru kepada pihak lain.sehingga pengembangan atas aset tak berwujud dengan nama IND-VMT-2025-001 sebesar Rp30.234.000.000 ikut dikeluarkan daftar asset takberwujud Grup.

*) As at December 3, 2025, VMR's shareholding lost control of VMT as a result of share dilution following VMT's issue of new shares to third parties. therefore, the development of intangible assets IND-VMT-2025-001, amounting to Rp30,234,000,000, was also excluded from the Group's list of intangible assets.

	31 Desember 2025/*December 31, 2025*					
	Saldo Awal/ *Beginning Balance*	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Reklasifikasi/ *Reclassification*	Saldo Akhir/ *Ending Balance*	
Biaya Perolehan						Cost
Hak paten						Patent
E-Cash	5.346.537.429	-	-	-	5.346.537.429	E-Cash
E-DNA	6.288.200.000	-	-	-	6.288.200.000	E-DNA
Interactive Media Placement System Research Project	3.842.966.500	-	-	-	3.842.966.500	Interactive Media Placement System Research Project
Interactive Display System On Car Front Window And Car Booking System Research Project	1.774.602.000	-	-	-	1.774.602.000	Interactive Display System On Car Front Window And Car Booking System Research Project
Digital Personal Assistant Machine Utilizing Digital Avatar Enables Realtime Pre-Programmed Assistance To Users Research Project	5.956.214.642	-	-	-	5.956.214.642	Digital Personal Assistant Machine Utilizing Digital Avatar Enables Realtime Pre-Programmed Assistance To Users Research Project
Pendaftaran merek	77.927.500	-	-	-	77.927.500	Trademark registration
Hak cipta	6.947.766.871	-	-	-	6.947.766.871	Copyright
Perangkat lunak	7.466.423.325	-	-	-	7.466.423.325	Software
Aset dalam pengembangan	511.430.372.427	90.496.326.468	30.234.000.000	-	571.692.698.895	Assets under development
Total	549.131.010.694	90.496.326.468	30.234.000.000	-	609.393.337.162	Total
Akumulasi amortisasi						Accumulated amortization
Hak paten	6.264.077.311	1.164.322.404	-	-	7.428.399.715	Patent
Hak cipta	1.677.426.370	322.711.292	-	-	2.000.137.662	Copyright
Perangkat lunak	2.712.365.113	1.731.715.358	-	-	4.444.080.471	Software
Total	10.653.868.794	3.218.749.054	-	-	13.872.617.848	Total
Nilai buku	538.477.141.900				595.520.719.314	Net book value

Beban amortisasi untuk periode sembilan bulan yang berakhir pada 30 September 2026 dan 2025 masing-masing adalah sebesar Rp2.399.604.703 dan Rp2.414.061.787 yang dibebankan pada akun "Beban umum dan administrasi" pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

Amortization expenses for the nine month periods ended September 30, 2026 and 2025 amounted to Rp2,399,604,703 and Rp2,414,061,787, respectively, which are allocated to "General and administrative expenses" account in the consolidated statements of profit or loss and other comprehensive income.

Hak Paten

Hak paten merupakan hak eksklusif yang dimiliki Grup atas penemuan teknologi yang telah didaftarkan kepada Direktorat Jenderal Kekayaan Intelektual Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia dengan jangka waktu perlindungan selama 20 tahun dari tanggal penerimaan permohonan.

Patent

Patent rights are exclusive rights owned by the Group for technological inventions that have been registered with the Directorate General of Intellectual Property of the Ministry of Law and Human Rights of the Republic of Indonesia with a protection period of 20 years from the date of receipt of the application.

Pengembangan

Development

Pengembangan/ *Development*	Nilai proyeksi penyelesaian/ *Projected completion value*	Estimasi tahun penyelesaian/ *Estimated year of completion*	30 September 2026/ *September 30, 2026*		31 Desember 2025/ *December 31, 2025*	
			Nilai penyelesaian/ *Completion value*	%	Nilai penyelesaian/ *Completion value*	%
IND-WIR-2013-010	15.555.000.000	2025	12.942.260.374	83%	12.192.772.873	78%
IND-ATK-2024-002	18.748.560.000	2025	10.715.225.134	57%	10.610.520.968	57%
IND-ATK-2024-003	17.340.000.000	2025	10.232.291.801	59%	10.127.587.635	58%
IND-VMR-2023-003	11.657.000.000	2026	10.502.511.411	90%	10.502.511.411	90%
IND-VMR-2024-004	20.047.000.000	2025	14.553.504.092	73%	12.992.895.759	65%
IND-VMR-2024-005	19.880.000.000	2025	14.415.958.677	73%	12.895.350.344	65%
IND-VMR-2024-006	18.960.000.000	2025	15.490.958.677	82%	13.970.350.344	74%
IND-VMR-2024-007	20.861.230.000	2025	14.880.958.677	71%	13.915.350.344	67%
IND-VMR-2024-008	20.679.200.000	2025	14.467.258.677	70%	13.475.350.344	65%
INHP-TAM-2023-004	10.386.180.000	2025	9.985.349.405	96%	9.690.349.405	93%
IND-TAM-2024-005	13.386.000.000	2026	11.131.209.226	83%	10.836.209.226	81%
IND-TAM-2024-006	9.200.000.000	2025	9.226.315.476	99%	8.931.315.476	97%
IND-MNR-2024-001	15.593.000.000	2025	11.891.120.430	76%	11.817.720.430	76%
IND-MNR-2024-002	15.384.000.000	2025	11.977.120.430	78%	11.903.720.430	77%
IND-MNR-2024-003	15.460.000.000	2025	12.578.620.430	81%	12.005.220.430	78%
IND-MIM-2022-001	28.132.000.000	2024	10.271.172.428	37%	9.650.172.428	34%
IND-MIM-2022-002	62.039.837.717	2025	29.228.566.111	47%	25.954.465.575	42%
IND-MIM-2022-003	13.932.542.800	2024	10.136.266.814	73%	10.136.266.814	73%
IND-MIM-2023-001	10.560.000.000	2025	2.700.000.000	26%	2.700.000.000	25%
IND-MIM-2022-004	33.948.048.624	2025	8.300.828.095	24%	7.778.828.095	23%
IND-MIM-2022-005	25.388.040.000	2025	4.915.790.861	19%	4.273.624.193	17%
IND-ATK-2024-004	13.800.000.000	2025	12.901.358.468	93%	12.796.654.301	93%
IND-MNR-2024-004	15.750.000.000	2025	10.494.968.997	66%	10.421.568.997	66%
IND-WIR-2023-011	29.241.240.000	2025	14.602.008.441	50%	12.252.520.941	42%
IND-WIR-2023-012	19.536.900.000	2025	16.408.878.929	84%	14.307.691.429	73%
IND-ATK-2024-005	29.025.900.000	2025	13.920.920.833	48%	13.816.216.667	48%
IND-ATK-2024-006	25.704.300.000	2025	12.449.720.833	48%	12.345.016.667	48%
IND-VMR-2024-011	28.302.120.000	2025	11.963.475.556	42%	11.942.867.223	42%
IND-MNR-2025-005	25.287.000.000	2025	14.934.139.264	59%	14.860.739.265	59%
IND-TAM-2024-007	29.060.600.000	2025	15.227.644.048	52%	15.227.644.048	52%
INHP-ATK-2023-007	15.560.000.000	2027	13.718.291.801	88%	13.613.587.634	87%
IND-WIR-2023-013	22.375.000.000	2027	13.760.696.048	62%	11.457.008.548	51%
IND-ATK-2024-007	22.412.500.000	2027	7.005.000.000	31%	7.005.000.000	31%

Aset takberwujud milik Grup berupa hak paten dan hak cipta pada tanggal 31 Desember 2025 masing-masing memiliki nilai wajar sebesar Rp19.301.808.319 dan Rp5.502.758.270 dengan menggunakan metode pendekatan pendapatan dengan metode *excess earnings method* (EEM) berdasarkan laporan penilaian independen Kantor Jasa Penilai Publik Ferdinand, Danar, Ichsan & Rekan, penilai independen dengan laporannya, sebagai berikut:

Intangible assets owned by the Group such as patent and copyright as at December 31, 2025 have fair value amounting to Rp19,301,808,319 and Rp5,502,758,270, respectively by income approach with excess earnings method (EEM) with independent appraisal report of Independent Public Appraisal Ferdinand, Danar, Ichsan & Rekan, independent appraisers, with their reports are as follows:

	Tanggal Laporan Penilaian/ *Independent Appraisal Report Date*	Nomor Laporan Penilaian/ *Independent Appraisal Report Number*	
Hak Paten			Patent
Entitas Induk	17 Maret 2026/*March 17, 2026*	FDI.JKT/0003/LAP/B/KJ/III/2026	The Company
Entitas Anak - ATK	17 Maret 2026/*March 17, 2026*	FDI.JKT/0003/LAP/B/KJ/III/2026	The Subsidiaries - ATK
Hak Cipta			Copyright
Entitas Anak			The Subsidiaries
MNR	17 Maret 2026/*March 17, 2026*	FDI.JKT/0003/LAP/B/KJ/III/2026	MNR

Perbandingan antara hasil penilaian atas aset takberwujud - hak paten dan hak cipta Grup dengan nilai tercatat aset takberwujud pada tanggal 31 Desember 2025 adalah sebagai berikut:

The comparison between the results of an assessment of the Group's intangible assets - patent and copyright with carrying amount of the related intangible assets as at December 31, 2025, are as follows:

	2025		
	Nilai Wajar/ *Fair Value*	Nilai Tercatat/ *Carrying Amount*	
Entitas Induk			The Company
Hak Paten	13.275.777.049	10.916.068.901	Patent
ATK			ARK
Hak Paten	6.026.031.270	4.941.979.455	Copyright
MNR			MNR
Hak Cipta	5.502.758.270	4.947.629.209	Copyright
Total	24.804.566.589	20.805.677.565	Total

Aset takberwujud milik Grup berupa pengembangan pada tanggal 31 Desember 2025 memiliki nilai wajar sebesar Rp588.589.285.030 dengan menggunakan metode pendekatan biaya melalui metode biaya pengganti berdasarkan laporan penilaian independen Kantor Jasa Penilai Publik Ferdinand, Danar, Ichsan & Rekan, penilai independen dengan laporannya, sebagai berikut:

Intangible assets owned by the Group such as development as at December 31, 2025 have fair value amounting to Rp588,589,285,030 by cost method through replacement cost new method with independent appraisal report of Independent Public Appraisal Ferdinand, Danar, Ichsan & Rekan, independent appraisers, with their reports are as follows:

	Tanggal Laporan Penilaian/ *Independent Appraisal Report Date*	Nomor Laporan Penilaian/ *Independent Appraisal Report Number*	
Entitas Induk	17 Maret 2026/*March 17, 2026*	FDI.JKT/0003/LAP/B/KJ/III/2026	The Company
Entitas Anak			The Subsidiaries
VMR	17 Maret 2026/*March 17, 2026*	FDI.JKT/0003/LAP/B/KJ/III/2026	VMR
ATK	17 Maret 2026/*March 17, 2026*	FDI.JKT/0003/LAP/B/KJ/III/2026	ATK
MNR	17 Maret 2026/*March 17, 2026*	FDI.JKT/0003/LAP/B/KJ/III/2026	MNR
MIM	17 Maret 2026/*March 17, 2026*	FDI.JKT/0003/LAP/B/KJ/III/2026	MIM
TAM	17 Maret 2026/*March 17, 2026*	FDI.JKT/0003/LAP/B/KJ/III/2026	TAM

Perbandingan antara hasil penilaian atas aset takberwujud pengembangan Grup dengan nilai tercatat aset takberwujud pada tanggal 31 Desember 2025 adalah sebagai berikut:

The comparison between the results of an assessment of the Group's intangible assets - development with carrying amount of the related intangible assets as at December 31, 2025, are as follows:

	2025		
	Nilai Wajar/ *Fair Value*	Nilai Tercatat/ *Carrying Amount*	
Entitas Induk			The Company
IND-WIR-2013-001	21.233.084.329	21.195.040.000	IND-WIR-2013-001
INHP-WIR-2023-002	11.773.839.074	10.805.400.000	INHP-WIR-2023-002
INHP-WIR-2023-003	8.377.824.267	8.338.880.000	INHP-WIR-2023-003
IND-WIR-2020-004	10.405.187.627	9.457.600.000	IND-WIR-2020-004
INHP-WIR-2023-005	8.350.413.974	7.775.055.000	INHP-WIR-2023-005
INHP-WIR-2023-006	8.148.976.706	7.880.480.000	INHP-WIR-2023-006
INHP-WIR-2023-007	7.537.584.412	7.491.543.333	INHP-WIR-2023-007
INHP-WIR-2013-008	9.794.505.901	8.937.312.442	INHP-WIR-2013-008
IND-WIR-2013-009	8.117.748.486	7.905.089.804	IND-WIR-2013-009
IND-WIR-2013-010	12.878.492.287	12.192.772.873	IND-WIR-2013-010
IND-WIR-2023-011	12.457.408.176	12.252.520.941	IND-WIR-2023-011
IND-WIR-2023-012	14.513.940.373	14.307.691.429	IND-WIR-2023-012
IND-WIR-2023-013	11.549.443.618	11.457.008.548	IND-WIR-2023-013
VMR			VMR
INHP-VMR-2023-001	7.785.436.601	7.755.607.770	INHP-VMR-2023-001
IND-VMR-2023-002	11.805.840.944	11.454.119.671	IND-VMR-2023-002
IND-VMR-2023-003	11.083.648.418	10.502.511.411	IND-VMR-2023-003
IND-VMR-2024-004	13.171.665.183	12.992.895.759	IND-VMR-2024-004
IND-VMR-2024-005	12.993.365.270	12.895.350.344	IND-VMR-2024-005
IND-VMR-2024-006	14.212.784.072	13.970.350.344	IND-VMR-2024-006
IND-VMR-2024-007	14.034.328.613	13.915.350.344	IND-VMR-2024-007
IND-VMR-2024-008	13.580.761.820	13.475.350.344	IND-VMR-2024-008
INHP-VMR-2023-009	20.679.199.136	20.209.687.223	INHP-VMR-2023-009
INHP-VMR-2023-010	15.135.982.689	14.532.247.223	INHP-VMR-2023-010
IND-VMR-2024-011	11.979.299.095	11.942.867.223	IND-VMR-2024-011
ATK			ATK
INHP-ATK-2023-007	14.024.309.864	13.613.587.634	INHP-ATK-2023-007
IND-ATK-2024-002	11.458.076.759	10.610.520.968	IND-ATK-2024-002
IND-ATK-2024-003	10.343.385.060	10.127.587.635	IND-ATK-2024-003
IND-ATK-2024-004	12.999.065.173	12.796.654.301	IND-ATK-2024-004
IND-ATK-2024-005	14.110.592.906	13.816.216.667	IND-ATK-2024-005
IND-ATK-2024-006	12.447.654.860	12.345.016.667	IND-ATK-2024-006
IND-ATK-2024-007	7.035.199.520	7.005.000.000	IND-ATK-2024-007
MNR			MNR
IND-MNR-2024-001	12.572.658.219	11.817.720.430	IND-MNR-2024-001
IND-MNR-2024-002	12.416.993.777	11.903.720.430	IND-MNR-2024-002
IND-MNR-2024-003	12.895.089.083	12.005.220.430	IND-MNR-2024-003
IND-MNR-2024-004	11.175.274.971	10.421.568.997	IND-MNR-2024-004
IND-MNR-2025-005	14.995.491.038	14.860.739.265	IND-MNR-2025-005
MIM			MIM
IND-MIM-2022-001	9.749.172.182	9.650.172.428	IND-MIM-2022-001
IND-MIM-2022-002	26.057.407.371	25.954.465.575	IND-MIM-2022-002
IND-MIM-2022-003	10.533.761.155	10.136.266.814	IND-MIM-2022-003
IND-MIM-2023-001	2.812.186.080	2.700.000.000	IND-MIM-2023-001
IND-MIM-2022-004	8.073.916.197	7.778.828.095	IND-MIM-2022-004
IND-MIM-2022-005	4.451.194.989	4.273.624.193	IND-MIM-2022-005
TAM			TAM
IND-TAM-2024-008	6.793.370.731	6.664.583.416	IND-TAM-2024-008
INHP-TAM-2023-001	12.060.503.055	11.359.374.509	INHP-TAM-2023-001
IND-TAM-2023-002	11.232.635.059	11.099.288.567	IND-TAM-2023-002
INHP-TAM-2023-003	12.555.807.524	12.424.291.693	INHP-TAM-2023-003
INHP-TAM-2023-004	10.367.683.479	9.690.349.405	INHP-TAM-2023-004
IND-TAM-2024-005	11.030.166.177	10.836.209.226	IND-TAM-2024-005
IND-TAM-2024-006	9.356.466.291	8.931.315.476	IND-TAM-2024-006
IND-TAM-2024-007	15.440.462.439	15.227.644.048	IND-TAM-2024-007
Total	588.589.285.030	571.692.698.895	Total

*) Pada tanggal 3 Desember 2025, kepemilikan saham VMR kehilangan pengendalian atas VMT sebagai akibat dari dilusi kepemilikan saham setelah VMT menerbitkan saham baru kepada pihak lain.sehingga pengembangan atas aset tak berwujud dengan nama IND-VMT-2025-001 sebesar Rp26.920.500.000 ikut dikeluarkan daftar aset takberwujud Grup.

*) As at December 3, 2025, VMR's shareholding lost control of VMT as a result of share dilution following VMT's issue of new shares to third parties. therefore, the development of intangible assets IND-VMT-2025-001, amounting to Rp26,920,500,000, was also excluded from the Group's list of intangible assets.

Nilai wajar merupakan hasil perhitungan dengan menggunakan asumsi tingkat diskonto untuk industri *software & programming* yaitu masing-masing sebesar 20,00% untuk perhitungan paten dan hak cipta pada tanggal 31 Desember 2025.

The fair value was calculated using the discount rate assumption for software & programming industry, which is 20.00%, respectively for patent and copyright calculation as at December 31, 2025.

Manajemen Grup berkeyakinan bahwa tidak terdapat kejadian-kejadian atau perubahan-perubahan yang mengidentifikasikan adanya penurunan nilai aset takberwujud.

The Group's management believes that there are no events or changes that indicates impairment of intangible assets.

10. Investasi Pada Entitas Asosisasi / 10. Investment In Associates

Akun ini terdiri dari / This account consists of:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
PT Integrasi Asia Teknologi	252.551.895	104.531.768	PT Integrasi Asia Teknologi
Total	252.551.895	104.531.768	Total

PT Integrasi Asia Teknologi (IAT)

Rincian aset neto teridentifikasi IAT pada tanggal 30 September 2026 dan 31 Desember 2025:

The detail of IAT's net identifiable assets as of September 30, 2026 and December 31, 2025 are as follows:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Harga perolehan	104.531.768	125.000.000	Acquisition cost
Bagian atas laba (rugi) neto tahun berjalan	148.020.127	(20.468.232)	Share in net income (loss) for the current year
Nilai tercatat investasi pada entitas asosiasi	252.551.895	104.531.768	Carrying amount of investment in associate

Pada tanggal 26 Mei 2025, berdasarkan Akta Notaris No. 30 yang dibuat dihadapan Rita Permanasari, SH. Entitas Induk ikut serta dalam pendirian IAT melalui ATK dengan investasi sebesar Rp125.000.000, atau setara dengan 250 saham dengan nilai nominal Rp500.000 per lembar dan kepemilikan sebesar 25%.

On May 26, 2025, based on Notarial Deed No. 30 of Rita Permanasari, SH. the Company participated in the establishment of IAT through IAT with investments amounting to Rp125,000,000, or equivalent to 250 shares at par value of Rp500,000 per share and 25% ownership.

IAT bergerak dalam bidang Informasi, komunikasi, aktivitas profesional, ilmiah dan teknis.

IAT is to engage information, communication, and professional, scientific and technical activities

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Total aset	196.600.117.107	562.440.224	Total assets
Total liabilitas	(195.472.598.989)	(144.313.151)	Total liabilities
Aset Neto	1.127.518.118	418.127.073	Net Assets

Berdasarkan hasil penelaahan terhadap jumlah terpulihkan dari investasi pada entitas asosiasi, manajemen Grup berkeyakinan bahwa tidak terdapat indikasi penurunan nilai pada tanggal 30 September 2026 dan 31 Desember 2025.

Based on periodic review of the carrying amount of the investment in associate, the Group's management believes that there is no indication of impairment as of September 30, 2026 and December 31, 2025.

11. Pinjaman dari Lembaga Keuangan Non-Bank

Berdasarkan perjanjian No. 27243/BA/XII/2024 tanggal 16 Desember 2024, VMR mengadakan perjanjian pendanaan dengan PT Berdayakan Usaha Indonesia (Batumbu), di mana VMR memperoleh fasilitas pendanaan dengan batas maksimum Rp2.000.000.000 melalui *platform* Batumbu. Fasilitas ini dikenai bunga sebesar 18% per tahun. Jangka waktu fasilitas ini 12 bulan dari tanggal pencairan atau sesuai dengan *facility approval*, mana yang lebih pendek. Fasilitas ini digunakan untuk pembiayaan *invoice* dan/atau *purchase order* (PO).

Fasilitas ini dijamin dengan cek/bilyet giro sebesar 125% dari plafon fasilitas pendanaan.

Perjanjian ini telah dilunasi pada tanggal 27 November 2025.

Berdasarkan perjanjian No. 27243/BA/III/2026 tanggal 11 Maret 2026, VMR mengadakan perjanjian pendanaan dengan PT Berdayakan Usaha Indonesia (Batumbu), di mana VMR memperoleh fasilitas pendanaan dengan batas maksimum Rp2.000.000.000 melalui *platform* Batumbu. Fasilitas ini dikenai bunga sebesar 18% per tahun.

Jangka waktu fasilitas ini berlaku sampai dengan 31 Maret 2027 dari tanggal pencairan atau sesuai dengan *facility approval*, mana yang lebih pendek. Fasilitas ini digunakan untuk pembiayaan *invoice* dan/atau *purchase order* (PO).

Pada tanggal 31 Desember 2025, pinjaman dari lembaga keuangan non-bank sebesar Rp2.000.000.000 merupakan pinjaman yang diperoleh VMR dari Batumbu.

Pada tahun 2026, pinjaman dari lembaga keuangan non-bank telah dilunasi seluruhnya.

Pada tanggal 30 September 2026 dan 2025, total beban bunga yang telah dibebankan pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian adalah sebesar Rp97.000.000 dan Rp181.500.000 dan disajikan pada akun beban keuangan yang merupakan bagian dari "Penghasilan (beban) lain-lain".

11. Loans from Non-Bank Financial Institutions

Based on agreement No. 27243/BA/XII/2024 dated December 16, 2024, VMR entered into finance agreement with PT Berdayakan Usaha Indonesia (Batumbu), where VMR obtained finance facility with maximum credit of Rp2,000,000,000 through Batumbu platform. This facility bears interest rate of 18% per year. The loan term is 12 months from the date of disbursement or according to facility approval, whichever is shorter. This facility is used to finance invoice and/or purchase order (PO).

This facility is secured by a check/bilyet giro of 125% of the plafond facility agreement.

This agreement has been repaid on November 27, 2025.

Based on agreement No. 27243/BA/XII/2024 dated March 11, 2026, VMR entered into finance agreement with PT Berdayakan Usaha Indonesia (Batumbu), where VMR obtained finance facility with maximum credit of Rp2,000,000,000 through Batumbu platform. This facility bears interest rate of 18% per year.

The loan term is effective until March 31, 2027 from the date of disbursement or according to facility approval, whichever is shorter. This facility is used to finance invoice and/or purchase order (PO).

As at December 31, 2025, loans from non-bank financial institutions amounting to Rp2,000,000,000 represent loans obtained by VMR from Batumbu.

During 2026, all loans from non-bank financial institutions were fully settled.

As at September 30, 2026 and 2025, the amount of interest expense that has been charged in the consolidated statements of profit or loss and other comprehensive income amounting to Rp97,000,000 and Rp181,500,000, respectively, is presented in finance expense as part of "Other income (expense)".

12. Utang Usaha - Pihak Ketiga

Rincian utang usaha - pihak ketiga berdasarkan nama pemasok adalah sebagai berikut:

12. Trade Payables - Third Parties

The details of trade payables - third parties based on suppliers are as follows:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Rupiah			Rupiah
PT Ramalindo Mega Ekspress	108.370.179.964	57.612.362.267	PT Ramalindo Mega Ekspress
PT Lintang Komunika Abadi	8.085.608.480	8.085.608.480	PT Lintang Komunika Abadi
PT Tidar Alam Raya	7.572.983.600	7.572.983.600	PT Tidar Alam Raya
PT Btari Nusa Cemerlang	3.778.730.450	10.832.004.450	PT Btari Nusa Cemerlang
PT Pilar Mitra Bersama	3.378.506.474	8.537.491.301	PT Pilar Mitra Bersama
PT Andalan Prima Vision	3.094.000.000	3.472.000.000	PT Andalan Prima Vision
PT Arken Bintang Indonesia	592.419.000	6.412.768.805	PT Arken Bintang Indonesia
PT Puri Kesowo Sidi	-	3.635.000.000	PT Puri Kesowo Sidi
PT Rumah Kreasi Teknologi	-	35.332.063.358	PT Rumah Kreasi Teknologi
PT Citra Kreasi Anugrah	-	8.380.007.913	PT Citra Kreasi Anugrah
PT Adidaya Lestari Nusantara	-	7.028.771.000	PT Adidaya Lestari Nusantara
PT Pesona Ultima Mandiri	-	6.849.576.700	PT Pesona Ultima Mandiri

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
PT Elang Tekno Perkasa	-	6.777.099.600	PT Elang Tekno Perkasa
PT Orca Indonesia Indah	-	5.000.000.000	PT Orca Indonesia Indah
PT SJDS Tech World	-	4.320.000.000	PT SJDS Tech World
PT Ide Kreasi Global	-	4.264.875.000	PT Ide Kreasi Global
PT Wahana Niaga Indonesia	-	4.042.566.800	PT Wahana Niaga Indonesia
PT Bisnis Digital Solusindo	-	3.600.000.000	PT Bisnis Digital Solusindo
PT Raja Sonang bersaudara	-	3.170.000.000	PT Raja Sonang bersaudara
PT Pilar Mitra Cemerlang	-	2.735.021.952	PT Pilar Mitra Cemerlang
PT Nusanta Mega Solusi	-	2.500.000.000	PT Nusanta Mega Solusi
Lain-lain (di bawah Rp2miliar)	15.421.426.843	52.870.241.917	Others (below Rp2billion)
Total	150.293.854.811	253.030.443.143	Total

Rincian umur utang usaha - pihak ketiga adalah sebagai berikut:

The details of aging schedule of trade payables - third parties are as follows:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Belum jatuh tempo	8.065.545.778	73.779.229.334	Not yet due
Telah jatuh tempo:			Past due:
1 - 30 hari	100.353.023.709	75.289.135.959	1 - 30 days
31 - 60 hari	122.757.460	34.793.926.432	31 - 60 days
61 - 90 hari	7.788.942.036	11.368.610.839	61 - 90 days
91 - 120 hari	742.761.000	8.989.651.195	91 - 120 days
Lebih dari 120 hari	33.220.824.828	48.809.889.384	More than 120 days
Total	150.293.854.811	253.030.443.143	Total

13. Beban Akrual / 13. Accrued Expenses

Akun ini terdiri dari:

This account consists of:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Rupiah			Rupiah
Denda pajak	58.716.184.482	48.241.163.574	Tax penalty
Jaminan kesehatan dan ketenagakerjaan	3.634.663.910	2.499.181.662	Social and manpower security
Jasa profesional	2.016.201.155	3.225.673.760	Professional fees
Lainnya	16.800.000	8.400.000	Others
Dolar Amerika Serikat			United States Dollar
Bunga (USD54.116 dan 57.453 pada 30 September 2026 dan 31 Desember 2025)	973.972.989	964.178.709	Interest (USD54,116 and USD57,453 as at September 30, 2026 and December 31, 2025)
Total	65.357.822.536	54.938.597.705	Total

Denda pajak merupakan provisi denda atas keterlambatan pembayaran dan pelaporan Pajak Penghasilan dan Pajak Pertambahan Nilai Grup yang diestimasi berdasarkan Undang-Undang Perpajakan yang berlaku.

Tax penalty represents penalty provision for late of tax payment and tax return of the Group's Income Taxes and Value Added Tax which are estimated based on the applicable Taxation Law.

Jasa profesional merupakan akrual beban fee audit, legal, aktuaria, dan jasa pihak ketiga.

Profesional fee represent accrual profesional fee expenses from fee audit, legal, actuary, and fee third parties.

Beban akrual jaminan kesehatan dan ketenagakerjaan merupakan kewajiban Grup atas iuran jaminan sosial yang telah terjadi namun belum dibayarkan pada tanggal 30 September 2026 dan 31 Desember 2025, yang diakui sesuai dengan ketentuan peraturan yang berlaku.

Accrued health and Social and manpower security expenses represent the Group's obligations for social security contributions that have been incurred but remain unpaid as at September 30, 2026 and December 31, 2025, recognized in accordance with applicable regulations.

Bunga merupakan akrual beban bunga dari pinjaman pihak ketiga yang diperoleh Entitas Induk dari SP Corporate Fund.

Interest expenses represent accrual interest expenses from loan from third party which is obtained by the Company from SP Corporate Fund.

14. Deposit dari Pelanggan / 14. Deposit from Customers

Deposit dari pelanggan merupakan deposit atas penjualan produk digital masing-masing sebesar Rp4.480.314.340 dan Rp3.348.547.827 pada 30 September 2026 dan 31 Desember 2025.

Deposits from customers represent deposits for the sale of digital product amounting of Rp4,480,314,340 and Rp3,348,547,827 as at September 30, 206 and December 31, 2025, respectively.

15. Perpajakan / 15. Taxation

a. Pajak Dibayar Dimuka / a. Prepaid Taxes

Akun ini terdiri dari: / This account consists of:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Entitas Anak			Subsidiaries
MIM			MIM
Pajak Pertambahan Nilai	922.711.881	1.307.160.800	Value Added Tax
JPI			JPI
Pajak Pertambahan Nilai	457.652.024	-	Value Added Tax
Total	1.380.363.905	1.307.160.800	Total

b. Utang Pajak / b. Taxes Payable

Akun ini terdiri dari: / This account consists of:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Entitas Induk			The Company
Pajak penghasilan:			Income taxes:
Pasal 4 (2)	2.081.123.307	1.584.960.353	Article 4 (2)
Pasal 21	24.320.021.698	27.024.577.614	Article 21
Pasal 23	880.948.074	1.783.647.536	Article 23
Pasal 29			Article 29
Tahun berjalan	7.569.046.880	8.817.769.979	Current year
Tahun sebelumnya	20.721.945.524	16.049.745.720	Prior years
Pajak Pertambahan Nilai	23.994.739.358	17.347.483.726	Value Added Tax
Subtotal	79.567.824.841	72.608.184.928	Subtotal
Entitas Anak			Subsidiaries
Pajak penghasilan			Income taxes
Pasal 4 (2)	1.680.000	840.000	Article 4 (2)
Pasal 21	7.524.007.576	6.305.240.989	Article 21
Pasal 23	287.036.833	344.497.216	Article 23
Pasal 25	1.849.036	86.375	Article 25

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Pasal 29			Article 29
Tahun berjalan	20.843.835.626	29.684.962.492	Current year
Tahun sebelumnya	91.424.453.811	64.529.657.654	Prior years
Pajak Pertambahan Nilai	127.227.771.513	99.951.268.155	Value Added Tax
Pajak Final - PP 23/46	17.181.051	17.181.051	Final Tax - PP 23/46
Subtotal	247.327.815.446	200.833.733.932	Subtotal
Total	326.895.640.287	273.441.918.860	Total

c. Beban (Manfaat) Pajak Penghasilan

c. Income Tax Expense (Benefit)

	30 September 2026/ *September 30, 2026*	30 Septeember 2025/ *September 30, 2025*	
Entitas Induk			The Company
Kini	7.582.619.880	5.507.497.380	Current
Tangguhan	(1.027.300.591)	(960.660.282)	Deferred
Subtotal	6.555.319.289	4.546.837.098	Subtotal
Entitas Anak			Subsidiaries
Kini	21.000.573.278	27.213.572.814	Current
Tangguhan	(1.650.747.363)	(5.208.916.806)	Deferred
Subtotal	19.349.825.915	22.004.656.008	Subtotal
Total	25.905.145.204	26.551.493.106	Total

d. Pajak Penghasilan - Kini

Rekonsiliasi antara laba sebelum beban pajak penghasilan seperti yang disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dengan laba kena pajak untuk tahun - tahun yang berakhir pada tanggal 30 September 2026 dan 2025 adalah sebagai berikut:

d. Income Tax - Current

The reconciliations between income before income tax expense as presented in the consolidated statement of profit or loss and other comprehensive income with taxable income for the years ended September 30, 2026 dan 2025 are as follows:

	30 September 2026/ *September 30, 2026*	30 September 2025/ *September 30, 2025*	
Laba sebelum beban pajak penghasilan menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian	86.749.241.162	102.279.473.693	Income before income tax expense per consolidated statement of profit or loss and other comprehensive income
Dikurangi dengan:			Deduct by:
Laba sebelum beban pajak penghasilan Entitas Anak	(76.211.020.205)	(93.585.039.873)	Income before income tax expense of Subsidiaries
Laba sebelum beban pajak penghasilan Entitas Induk	10.538.220.957	8.694.433.820	Income before income tax expense of the Company
Beda waktu:			Temporary differences:
Aset hak-guna	(2.536.207.875)	(1.261.845.681)	Right-of-use assets
Imbalan karyawan	3.176.617.339	3.579.913.195	Employee benefits
Beban provisi kerugian kredit ekspektasian piutang usaha	4.029.138.691	2.048.570.132	Allowance for expected credit losses trade receivables
Subtotal	4.669.548.155	4.366.637.646	Subtotal

	30 September 2026/ *September 30, 2026*	30 September 2025/ *September 30, 2025*	
Beda permanen:			Permanent differences:
Beban yang tidak dapat dikurangkan secara pajak	19.261.649.969	11.978.435.645	Non-deductible expenses
Penghasilan bunga yang telah dikenai pajak final	(2.964.383)	(5.428.575)	Finance income already subjected to final tax
Subtotal	19.258.685.586	11.973.007.070	Subtotal
Laba kena pajak - Entitas Induk	34.466.454.698	25.034.078.536	Taxable income - the Company
Laba kena pajak - Entitas Induk (pembulatan)	34.466.454.000	25.034.079.000	Taxable income - the Company (rounded)
Beban pajak kini			Current tax expense
Entitas Induk			The Company
Dengan Fasilitas			With Facilities
Tanpa Fasilitas	7.582.619.880	5.507.497.380	Without Facilities
Entitas Anak	21.000.573.278	27.213.572.813	Subsidiaries
Dikurangi:			Less:
Pajak dibayar di muka			Prepaid taxes
Entitas Induk			The Company
Pasal 23	(13.573.000)	(81.879.207)	Article 23
Entitas Anak			Subsidiaries
Pasal 22	-	(32.270.363)	Article 22
Pasal 23	(156.737.652)	(395.429.701)	Article 23
Pasal 25	-	(18.276.045)	Article 25
Utang pajak penghasilan			Income tax payable
Entitas Induk	7.569.046.880	5.425.618.173	The Company
Entitas Anak	20.843.835.626	26.767.596.704	Subsidiaries
Total	28.412.882.506	32.193.214.877	Total

e. Pajak Tangguhan

Rincian aset pajak tangguhan berdasarkan beda temporer antara pelaporan komersial dan pajak dengan menggunakan tarif pajak yang berlaku pada tanggal 30 September 2026 dan 31 Desember 2025 adalah sebagai berikut:

e. Deferred Tax

The details of deferred tax assets from temporary differences between commercial and tax reporting by using the applicable tax rate as at September 30, 2026 and December 31, 2025 are as follows:

	30 September 2026/*September 30, 2026*					
	Saldo Awal/ *Beginning Balance*	Dibebankan (Dikreditkan) ke laba rugi/ *Charged to profit or loss for the year*	Dikreditkan pada Penghasilan Komprehensif Lain/ *Credited to Other Comprehensive Income*	Efek kehilangan pengendalian anak/ *Charged to profit or loss for the year*	Saldo Akhir/ *Ending Balance*	
Entitas Induk						The Company
Liabilitas imbalan kerja	2.891.705.122	698.855.815	(121.021.846)	-	3.469.539.091	Employee liabilities benefits
Beban provisi kerugian penurunan nilai piutang usaha	3.343.905.792	886.410.512	-	-	4.230.316.304	Allowance for expected credit losses on trade receivables
Aset hak guna	575.262.214	(557.965.733)	-	-	17.296.481	Right-of-use assets
Total aset pajak tangguhan - Entitas Induk	6.810.873.128	1.027.300.594	(121.021.846)	-	7.717.151.876	Total deferred tax assets - the Company

	30 September 2026/*September 30, 2026*					
	Saldo Awal/ *Beginning Balance*	Dibebankan (Dikreditkan) ke laba rugi/ *Charged to profit or loss for the year*	Dikreditkan pada Penghasilan Komprehensif Lain/ *Credited to Other Comprehensive Income*	Efek kehilangan pengendalian anak/ *Charged to profit or loss for the year*	Saldo Akhir/ *Ending Balance*	
Entitas Anak						The subsidiaries
Liabilitas imbalan kerja	627.661.730	219.469.157	(73.446.167)	-	773.684.720	Employee liabilities benefits
Beban provisi kerugian penurunan nilai piutang usaha	12.414.860.055	1.431.278.205	-	-	13.846.138.260	Allowance for expected credit losses on trade receivables
Total aset pajak tangguhan - Entitas Anak	13.042.521.785	1.650.747.362	(73.446.167)	-	14.619.822.980	Total deferred tax assets - Subsidiaries
Total aset pajak tangguhan	19.853.394.913	2.678.047.957	(194.468.013)	-	22.336.974.857	Total deferred tax assets

	31 Desember 2025/*December 31, 2025*					
	Saldo Awal/ *Beginning Balance*	Dibebankan (Dikreditkan) ke laba rugi/ *Charged to profit or loss for the year*	Dikreditkan pada Penghasilan Komprehensif Lain/ *Credited to Other Comprehensive Income*	Efek kehilangan pengendalian anak/ *Charged to profit or loss for the year*	Saldo Akhir/ *Ending Balance*	
Entitas Induk						The Company
Liabilitas imbalan kerja	3.708.861.269	(46.710.855)	(770.445.292)	-	2.891.705.122	Employee liabilities benefits
Beban provisi kerugian penurunan nilai piutang usaha	1.851.871.106	1.492.034.686	-	-	3.343.905.792	Allowance for expected credit losses on trade receivables
Liabilitas sewa	4.738.775.242	846.493.381	-	-	5.585.268.623	Lease liabilities
Aset hak guna	(3.845.359.743)	(1.164.646.666)	-	-	(5.010.006.409)	Right-of-use assets
Total aset pajak tangguhan - Entitas Induk	6.454.147.874	1.127.170.546	(770.445.292)	-	6.810.873.128	Total deferred tax assets - the Company
Entitas Anak						The subsidiaries
Liabilitas imbalan kerja	819.977.467	(15.024.216)	(177.291.521)	-	627.661.730	Employee liabilities benefits
Beban provisi kerugian penurunan nilai piutang usaha	2.440.936.402	9.975.689.248	-	(1.765.595)	12.414.860.055	Allowance for expected credit losses on trade receivables
Total aset pajak tangguhan - Entitas Anak	3.260.913.869	9.960.665.032	(177.291.521)	(1.765.595)	13.042.521.785	Total deferred tax assets - Subsidiaries
Total aset pajak tangguhan	9.715.061.743	11.087.835.578	(947.736.813)	(1.765.595)	19.853.394.913	Total deferred tax assets

f. Surat Tagihan Pajak

Grup menerima Surat Tagihan Pajak (STP) penghasilan masing-masing sebesar Rp 2.031.032.161 yang disajikan dalam akun “Pajak” sebagai bagian dari “Beban Usaha - Umum dan Administrasi” pada laporan laba rugi dan penghasilan komprehensif lain untuk tahun yang berakhir pada tanggal 31 Desember 2025.

f. Notice of Tax Collection

The Group received Notice of Tax Collection (STP) for income tax amounting to Rp 2.031.032.161, respectively, which is presented in "Taxes" as part of "Operating Expenses - General and administrative" in the consolidated statements of profit or loss and other comprehensive income for the years ended December 31, 2025.

Rincian STP yang diterima Grup sampai dengan tanggal 31 Desember 2025 adalah sebagai berikut:

Details of STP received by the Group until December 31, 2025 are as follows:

Masa Pajak/ *Tax Period*	Nomor STP-PPh/ *Number of STP-PPh*	Tagihan/ *Collection*	Kurang Bayar/ *Underpayment*	Jatuh tempo/ *Due date*
Entitas Induk/ *The Company*				
2021				
Januari 2021/ *January 2021*	00454/107/23/087/25	Denda pasal 7 KUP/ *Penalty article 7 KUP*	27.991.591	19 September 2025/ *September 19, 2025*
2023				
April 2023/ *April 2023*	00121/107/23/087/25	Denda pasal 7 KUP/ *Penalty article 7 KUP*	74.305.949	25 Maret 2025/ *March 25, 2025*
Februari 2023/ *February 2023*	00123/107/23/087/25	Denda pasal 7 KUP/ *Penalty article 7 KUP*	89.612.933	24 April 2025/ *April 24, 2025*
Maret 2023/ *March 2023*	00120/107/23/087/25	Denda pasal 7 KUP/ *Penalty article 7 KUP*	92.769.685	24 April 2025/ *April 24, 2025*
Mei 2023/ *May 2023*	00122/107/23/087/25	Denda pasal 7 KUP/ *Penalty article 7 KUP*	83.042.993	24 April 2025/ *April 24, 2025*
Juni 2023/ *June 2023*	00124/107/23/087/25	Denda pasal 7 KUP/ *Penalty article 7 KUP*	71.114.233	24 April 2025/ *April 24, 2025*
2025				
Januari 2025/ *January 2025*	00127/107/25/087/CT/25	Denda pasal 7 KUP/ *Penalty article 7 KUP*	500.000	2 November 2025/ *November 2, 2025*
			439.337.384	
PT Metaverse Indonesia Makmur/*PT Metaverse Indonesia Makmur*				
2024				
Januari 2024/ *January 2024*	00126/101/24/012/24	Bunga pasal 9 (2a) KUP/ *Interest article 9 (2a) KUP*	1.486.927	13 Juni 2024/ *June 13, 2024*
Februari 2024/ *February 2024*	00898/101/24/012/24	Bunga pasal 9 (2a) KUP/ *Interest article 9 (2a) KUP*	1.480.327	14 September 2024/ *September 14, 2024*
Maret 2024/ *March 2024*	01104/101/24/012/24	Denda pasal 7 KUP/ *Penalty article 7 KUP*	100.000	10 Oktober 2024/ *Oktober 10, 2024*
Mei 2024/ *May 2024*	01088/101/24/012/24	Denda pasal 7 KUP/ *Penalty article 7 KUP*	100.000	10 Oktober 2024/ *October 10,, 2024*
Mei 2024/ *May 2024*	00903/101/24/012/24	Bunga pasal 9 (2a) KUP/ *Interest article 9 (2a) KUP*	1.328.047	14 September 2024/ *September 14, 2024*
			4.495.301	
PT Vatar Media Raya/*PT Vatar Media Raya*				
2023				
Januari 2023/ *January 2023*	00118/107/23/087/25	Bunga pasal 9 (2a) KUP/ *Interest article 9 (2a) KUP*	71.837.261	24 April 2025/ *April 24, 2025*
Februari 2023/ *February 2023*	00119/107/23/087/25	Bunga pasal 9 (2a) KUP/ *Interest article 9 (2a) KUP*	164.978.769	24 April 2025/ *April 24, 2025*
2024				
Maret 2024/ *March 2024*	00144/107/24/087/25	Bunga pasal 9 (2a) KUP/ *Interest article 9 (2a) KUP*	62.054.995	24 April 2025/ *April 24, 2025*
2025				
Januari 2025/ *January 2025*	00145/107/25/087/CT/25	Denda pasal 7 KUP/ *Penalty article 7 KUP*	500.000	7 November 2025/ *November 7, 2025*
			299.371.025	

Masa Pajak/ *Tax Period*	Nomor STP-PPh/ *Number of STP-PPh*	Tagihan/ *Collection*	Kurang Bayar/ *Underpayment*	Jatuh tempo/ *Due date*
PT Are Teknologi Kreasi/*PT Are Teknologi Kreasi*				
2021				
2021/ *2021*	00093/106/21/087/25	Bunga pasal 9 (2b) KUP/ *Interest article 9 (2b) KUP*	780.326.140	9 November 2025/ November 9 2025
2023				
April 2023/ *April 2023*	00116/107/23/087/25	Bunga pasal 8 (2a) KUP/ *Interest article 8 (2a) KUP*	48.489.641	24 April 2025/ April 24, 2025
Juni 2023/ *June 2023*	00116/107/23/087/25	Bunga pasal 9 (2a) KUP/ *Interest article 9 (2a) KUP*	63.104.982	24 April 2025/ *April 24 2025*
Agustus 2023/ August 2023	00116/107/23/087/25	Bunga pasal 9 (2a) KUP/ *Interest article 9 (2a) KUP*	47.599.584	24 April 2025/ *April 24, 2025*
2024				
Februari 2024/ *February* 2024	00893/107/24/087/24	Denda pasal 7 KUP/ *Penalty article 7 KUP*	1.217.020	14 November 2024/ *November* 14, 2024
2025				
2024/ *2024*	00236/106/24/087/25	Denda pasal 7 KUP & Bunga pasal 9 (2b) KUP/ *Penalty article 7 KUP Penalty article 7 KUP & Interest article 9 (2b) KUP*	1.537.277	9 November 2025/ *November 9, 2025*
			942.274.644	
PT Tiga Akar Mimpi/*PT Tiga Akar Mimpi*				
2021				
Juli 2021/ *July2021*	00058/107/21/087/25	Bunga pasal 9 (2a) KUP/ *Interest article 9 (2a) KUP*	45.235.966	19 September 2025/ *September 19, 2025*
	00094/106/21/087/25	Bunga pasal 9 (2b) KUP/ *Interest article 9 (2b) KUP*	99.792.000	9 November 2025/ *September 2025*
2023				
Agustus 2021/ *August 2021*	00077/107/21/087/24	PPN Dalam Negeri/ Domestic VAT	27.911.965	19 September 2025/ *September 19, 2025*
September 2023/ *September 2023*	00444/107/23/087/25	Bunga pasal 8 (2a) KUP/ *Interest article 8 (2a) KUP*	183.327	19 September 2025/ *September 19, 2025*
Desember 2023/ *December 2023*	00445/107/23/087/25	Bunga pasal 8 (2a) KUP/ *Interest article 8 (2a) KUP*	38.284.051	19 September 2025/ *September 19, 2025*
Juli 2023/ *July 2023*	0446/107/23/087/25	Bunga pasal 8 (2a) KUP/ *Interest article 8 (2a) KUP*	188.656	19 September 2025/ *September 19 2025*
Oktober 2023/ *October 2023*	0447/107/23/087/25	Bunga pasal 8 (2a) KUP/ *Interest article 8 (2a) KUP*	8.174.333	19 September 2025/ *September 2025*
Maret 2023/ *March 2023*	00448/107/23/087/25	Bunga pasal 8 (2a) KUP/ *Interest article 8 (2a) KUP*	33.209.669	19 September 2025/ *September 2025*
Februari 2023/ *February 2023*	00449/107/23/087/25	Bunga pasal 8 (2a) KUP/ *Interest article 8 (2a) KUP*	36.828.704	20 September 2025/ *September 20, 2025*
Agustus 2023/ *August 2023*	00450/107/23/087/25	Bunga pasal 8 (2a) KUP/ *Interest article 8 (2a) KUP*	193.433	19 September 2025/ *September 19, 2025*
November 2023/ *November 2023*	00451/107/23/087/25	Bunga pasal 8 (2a) KUP/ *Interest article 8 (2a) KUP*	136.466	19 September 2025/ *September 19, 2025*
April 2023/ *April 2023*	00452/107/23/087/25	Bunga pasal 8 (2a) KUP/ *Interest article 8 (2a) KUP*	41.838.103	19 September 2025/ *September 19, 2025*
Mei 2023/ *Mei 2023*	00453/107/23/087/25	Bunga pasal 8 (2a) KUP/ *Interest article 8 (2a) KUP*	13.577.134	19 September 2025/ *September 19, 2025*
			345.553.807	

g. Surat Keputusan Pengurangan Sanksi Administrasi Atas Surat Pajak

Grup menerima Surat Keputusan Pengurangan Sanksi Administrasi (SKPSA) dengan rincian SKPSA yang diterima Grup sampai dengan tanggal 31 Desember 2025 adalah sebagai berikut:

g. Decision on the Reduction of Administrative Penalties in Relation to a Tax Notice

The group received a Decision on the Reduction of Administrative Sanctions (SKPSA) the details of SKPSA received by the Group until December 31, 2025 are as follows:

Entitas Induk/ *The Company*

Nomor/ *Number*	Uraian/ *Description*	Pengurangan/ *Deduction*
KEP-03483/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	20.726.311
KEP-03484/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	83.707.661
KEP-03484/NKEB/WPJ.05/2025	Kenaikan pasal/ *Increase of article*	370.823
KEP-03484/NKEB/WPJ.05/2025	Denda pasal/ *Penalty article*	750.000
KEP-03485/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	19.220.062
KEP-03486/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	7.916.068
KEP-03487/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	23.952.722
KEP-03487/NKEB/WPJ.05/2025	Denda pasal/ *Penalty article*	375.000
KEP-03488/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	21.834.566
KEP-03489/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	96.716.872
KEP-03490/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	5.529.633
KEP-03491/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	20.734.333
KEP-03492/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	37.452.465
KEP-03499/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	10.872.017
KEP-03500/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	7.235.373
KEP-03501/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	4.063.272
KEP-03502/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	4.585.016
KEP-03503/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	5.088.661
KEP-03504/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	5.589.955
KEP-03505/NKEB/WPJ.05/2025	Bunga pasal 9(2a) KUP/ *Interest article 9(2a)*	5.729.556
		10.313.918
Total		392.764.284

PT Are Teknologi Kreasi/ *PT Are Teknologi Kreasi*

Nomor/ *Number*	Uraian/ *Description*	Pengurangan/ *Deduction*
KEP-03365/NKEB/WPJ.05/2025	Denda pasal 7 KUP/ *Penalty article KUP*	375.000
KEP-03365/NKEB/WPJ.05/2025	Bunga pasal 9 ayat (2a) KUP/ *Interest article 9 (2a) KUP*	7.320.847
KEP-03366/NKEB/WPJ.05/2025	Bunga pasal 8 ayat (2a) KUP/ *Interest article 8 (2a) KUP*	9.113.372
KEP-03367/NKEB/WPJ.05/2025	Bunga pasal 9 ayat (2a) KUP/ *Interest article 9 (2a) KUP*	21.803.628
KEP-03368/NKEB/WPJ.05/2025	Bunga pasal 9 ayat (2a) KUP/ *Interest article 9 (2a) KUP*	26.008.543
KEP-03369/NKEB/WPJ.05/2025	Bunga pasal 9 ayat (2a) KUP/ *Interest article 9 (2a) KUP*	5.614.240
KEP-03370/NKEB/WPJ.05/2025	Bunga pasal 9 ayat (2a) KUP/ *Interest article 9 (2a) KUP*	4.726.159

KEP-03371/NKEB/WPJ.05/2025	Bunga pasal 8 ayat (2a) KUP/ *Interest article 8 (2a) KUP*	6.643.245
KEP-03372/NKEB/WPJ.05/2025	Denda pasal 7 KUP/ *Penalty article 7 KUP*	375.000
KEP-03372/NKEB/WPJ.05/2025	Bunga pasal 9 ayat (2a) KUP/ *Interest article 9 (2a) KUP*	5.242.130
KEP-03373/NKEB/WPJ.05/2025	Bunga pasal 8 ayat (2a) KUP/ *Interest article 8 (2a) KUP*	23.663.745
KEP-03374/NKEB/WPJ.05/2025	Bunga pasal 8 ayat (2a) KUP/ *Interest article 8 (2a) KUP*	112.673.649
KEP-03375/NKEB/WPJ.05/2025	Bunga pasal 9 ayat (2a) KUP/ *Interest article 9 (2a) KUP*	27.133.540
KEP-03376/NKEB/WPJ.05/2025	Denda pasal 7 KUP/ *Penalty article 7 KUP*	375.000
KEP-03376/NKEB/WPJ.05/2025	Bunga pasal 8 ayat (2a) KUP/ *Interest article 8 (2a) KUP*	7.581.620
KEP-03377/NKEB/WPJ.05/2025	Denda pasal 7 KUP/ *Penalty article 7 KUP*	375.000
KEP-03377/NKEB/WPJ.05/2025	Bunga pasal 8 ayat (2a) KUP/ *Interest article 8 (2a) KUP*	13.409.908
KEP-03378/NKEB/WPJ.05/2025	Bunga pasal 8 ayat (2a) KUP/ *Interest article 8 (2a) KUP*	7.497.359
KEP-03379/NKEB/WPJ.05/2025	Bunga pasal 8 ayat (2a) KUP/ *Interest article 8 (2a) KUP*	6.463.804
KEP-03380/NKEB/WPJ.05/2025	Bunga pasal 8 ayat (2a) KUP/ *Interest article 8 (2a) KUP*	4.541.196
KEP-03381/NKEB/WPJ.05/2025	Denda pasal 7 KUP/ *Penalty article 7 KUP*	375.000
KEP-03381/NKEB/WPJ.05/2025	Bunga pasal 8 ayat (2a) KUP/ *Interest article 8 (2a) KUP*	7.794.464
KEP-03382/NKEB/WPJ.05/2025	Bunga pasal 8 ayat (2a) KUP/ *Interest article 8 (2a) KUP*	305.443.665
Total		604.550.114

h. Surat Permintaan Penjelasan atas Data dan/atau Keterangan (SP2DK)

Entitas Induk

2022

Pada tahun 2025, Perusahaan mendapatkan SP2DK No. BA-170/P2DK/KPP.051209/2025 pada tanggal 31 Oktober 2025 atas nilai potensi kurang bayar yang terdiri dari PPh Pasal 21 sebesar Rp6.187.075.189, PPh Final sebesar Rp627.800.035, Pajak Pertambahan Nilai sebesar Rp2.354.088.852, PPh Pasal 23 sebesar Rp268.394.019, PPh Badan sebesar Rp1.850.412.016 dengan total keseluruhan Rp11.287.770.110.

Entitas Anak

PT Vatar Media Raya

2022

Pada tahun 2025, Entitas Anak mendapatkan SP2DK No. BA-171/P2DK/KPP.051209/2025 pada tanggal 31 Oktober 2025 atas nilai potensi kurang bayar yang terdiri dari PPh Pasal 21 sebesar Rp265.378.819, Pajak Pertambahan Nilai sebesar Rp4.179.740.384, PPh Pasal 23 sebesar Rp17.768.153, PPh Badan sebesar Rp1.231.712.271 dengan total keseluruhan Rp5.694.599.627.

h. Letter of Request for Explanation of Data and/or Information (SP2DK)

The Company

2022

In 2025, the Company received SP2DK No. BA-170/P2DK/KPP.051209/2025 dated October 31, 2025 for the potential underpayment of taxes income tax Article 21 amounted to Rp6,187,075,189, Final Income Tax amounted to Rp627,800,035, Value Added Tax amounted to Rp2,354,088,852, Income Tax Article 23 amounted to Rp268,394,019, and Corporate Income Tax of Rp1,850,412,016 with total Rp11,287,770,110.

Subsidiary

PT Vatar Media Raya

2022

In 2025, the Company received SP2DK No. BA-171/P2DK/KPP.051209/2025 dated October 31, 2025 for the potential underpayment of income taxes Article 21 amounted to Rp265,378,819, Value Added Tax amounted to Rp4,179,740,384, Income Tax Article 23 amounted to Rp17,768,153, and Corporate Income Tax amounted to Rp1,231,712,271 with total Rp5,694,599,627.

i. Surat Ketetapan Pajak Kurang Bayar (SKPKB)

Pada tanggal 11 Februari 2026, Entitas Induk menerima surat dari Direktorat Jenderal Pajak terkait permintaan dokumen dalam rangka pemeriksaan pajak atas Tahun Pajak 2024.

Pada tanggal 24 Juni 2026, Entitas Induk menerima Surat Ketetapan Pajak Kurang Bayar (SKPKB) dan Surat Tagihan Pajak (STP) atas hasil pemeriksaan pajak Tahun Pajak 2024 meliputi PPh 21, PPh 23, PPh Final, PPh Badan dan Pajak Pertambahan Nilai.

Berdasarkan SKPKB dan STP yang diterbitkan oleh Direktorat Jenderal Pajak, jumlah kewajiban perpajakan yang ditetapkan lebih rendah dibandingkan dengan liabilitas perpajakan yang telah diakui sebelumnya. Sehubungan dengan hal tersebut, Entitas Induk melakukan penyesuaian atas saldo utang pajak sebesar Rp7.787.559.718, sehingga saldo utang pajak disajikan sebesar jumlah kewajiban yang ditetapkan dalam SKPKB dan STP.

Selisih atas penyesuaian tersebut merupakan pembalikan atas kelebihan pencadangan liabilitas perpajakan yang diakui pada periode sebelumnya dan dicatat sebagai pendapatan lain-lain pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian tahun berjalan.

i. Tax Underpayment Assessment Letter (SKPKB)

On February 11, 2026, the Company received a request from the Directorate General of Taxes for the submission of supporting documents as part of a tax audit for the 2024 fiscal year.

On June 24, 2026, the Company received Tax Underpayment Assessment Letters (SKPKB) and Tax Collection Letters (STP) as a result of the tax audit for the 2024 fiscal year, covering Article 21 Income Tax, Article 23 Income Tax, Final Income Tax, Corporate Income Tax, and Value Added Tax (VAT).

Based on the SKPKB and STP issued by the Directorate General of Taxes, the assessed tax liabilities were lower than the tax liabilities previously recognized by the Parent Entity. Accordingly, the Parent Entity adjusted its tax payable by Rp7,787,559,718, so that the balances of tax payable reflected the amounts assessed in the SKPKB and STP.

The difference arising from the above adjustment represents the reversal of excess tax liability provisions recognized in prior periods and was recognized as other income in the current year's consolidated statement of profit or loss and other comprehensive income.

j. Administrasi Perpajakan

Undang-undang Perpajakan yang berlaku di Indonesia mengatur bahwa masing-masing entitas dalam Grup menghitung, menetapkan dan membayar sendiri besarnya jumlah pajak yang terutang secara individu. Berdasarkan peraturan perundang-undangan yang berlaku, Direktur Jenderal Pajak (DJP) dapat menetapkan atau mengubah jumlah pajak terutang dalam jangka waktu tertentu. Jangka waktu tersebut adalah lima tahun sejak saat terutangnya pajak.

j. Tax Administration

The taxation laws of Indonesia require that each company in the Group within Indonesia submits individual tax returns on the basis of self-assessment. Under prevailing regulations the Director General of Tax (DGT) may assess or amend taxes within a certain period. This period is within five years of the time the tax becomes due.

16. Liabilitas Sewa / 16. Leases

a. Aset hak-guna - neto / Right-of-use assets - net

Grup memiliki kontrak sewa bangunan yang digunakan dalam operasinya dengan PT Prospero Realty dan PT Trans Komunikasi Datanet. Bangunan memiliki jangka waktu sewa 3 - 5 tahun tanpa batasan atau perjanjian yang diberlakukan dan termasuk opsi perpanjangan dan penghentian.

The Group has lease contracts for buildings used in its operations with PT Prospero Realty and PT Trans Komunikasi Datanet. Buildings have lease terms of 3 - 5 years with no restrictions or covenants imposed and includes extension and termination options.

	30 September 2026/ *September 30, 2026*					
	Saldo Awal/ *Beginning Balance*	Penambahan/ *Additions*	Pengukuran kembali/ *Remeasurement*	Pengurangan/ *Deductions*	Saldo Akhir/ *Ending Balance*	
Biaya perolehan						Cost
Bangunan	26.585.517.158	-	-	(19.295.338.356)	7.290.178.802	Buildings
Akumulasi Penyusutan						Accumulated Depreciation
Bangunan	20.744.769.861	1.465.199.827	-	(16.425.094.738)	5.784.874.950	Buildings
Nilai Buku Neto	5.840.747.297				1.505.303.852	Net Book Value

	31 Desember 2025/*December 31, 2025*					
	Saldo Awal/ *Beginning Balance*	Penambahan/ *Additions*	Pengukuran kembali/ *Remeasurement*	Pengurangan/ *Deductions*	Saldo Akhir/ *Ending Balance*	
Biaya perolehan						Cost
Bangunan	33.699.900.595	-	2.154.548.606	(9.268.932.043)	26.585.517.158	Buildings
Akumulasi Penyusutan						Accumulated Depreciation
Bangunan	16.220.992.673	4.523.777.188	-	-	20.744.769.861	Buildings
Nilai Buku Neto	17.478.907.922				5.840.747.297	Net Book Value

b. Liabilitas sewa / Lease liabilities

Di bawah ini adalah total tercatat liabilitas sewa dan mutasinya selama periode berjalan:

Set out below are the carrying amounts of lease liabilities and the movements during the period:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Saldo awal	8.851.408.864	21.539.887.454	Beginning balance
Pengukuran kembali	-	2.154.548.606	Remeasurement
Penghentian	(2.870.243.618)	(9.268.932.043)	Termination
Penambahan bunga	261.705.515	999.271.516	Accretion of interest
Pembayaran			Payments
Pokok	(4.397.241.052)	(5.574.095.153)	Principal
Bunga	(261.705.515)	(999.271.516)	Interest
Saldo akhir	1.583.924.194	8.851.408.864	Ending balance
Lancar	217.345.391	3.903.820.467	Current
Tidak lancar	1.366.578.803	4.947.588.397	Non-current
Total	1.583.924.194	8.851.408.864	Total

Kewajiban sewa diukur kembali dengan mendiskontokan pembayaran sewa yang direvisi menggunakan IBR pada tanggal efektif modifikasi. Rata-rata tertimbang dari kenaikan suku bunga pinjaman yang ditetapkan Grup adalah 5,32%, - 6,81%.

The lease liabilities were remeasured by discounting the revised lease payments using the IBR at the effective date of the modification. The weighted average increase in loan interest rates determined by the Group is 5.32% - 6.81%.

Analisis jatuh tempo atas sewa telah diungkapkan pada Catatan 28.

The maturity analysis of lease are disclosed in Note 28.

Total yang diakui dalam laba rugi terdiri dari:

Total amount recognized in profit or loss consists of the following:

	30 September 2026/ *September 30, 2026*	30 September 2025/ *September 30, 2025*	
Beban penyusutan atas aset hak guna (Catatan 27)	1.465.199.827	3.896.641.707	Depreciation expense of right-of-use assets (Note 27)
Beban bunga atas liabilitas sewa	261.705.515	829.002.609	Interest expense on lease liabilities
Biaya yang berkaitan dengan sewa jangka pendek (Catatan 27)	122.243.911	319.611.235	Expense relating to short-term leases (Note 27)
Total yang diakui dalam laba rugi	1.849.149.253	5.045.255.551	Total amount recognized in profit or loss

17. Pinjaman dari Pihak Ketiga / 17. Loans from Third Parties

Akun ini terdiri dari:

This account consists of:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Rupiah			Rupiah
PT Surya Semesta Karya Persada	35.768.370.000	35.768.370.000	PT Surya Semesta Karya Persada
Dolar Amerika Serikat			United States Dollar
SP Corporate Fund (USD5.552.601 dan USD5.420.982 pada 30 September 2026 dan 31 Desember 2025)	99.935.712.264	90.474.916.353	SP Corporate Fund (USD5,552,601 and USD5,420,982 as at September 30, 2026 and December 31, 2025)
Total	135.704.082.264	126.243.286.353	Total
Bagian pinjaman dari pihak ketiga yang jatuh tempo dalam waktu satu tahun:			Current portion of loans from third parties:
Rupiah			Rupiah
PT Surya Semesta Karya Persada	-	35.768.370.000	PT Surya Semesta Karya Persada
Dolar Amerika Serikat			United States Dollar
SP Corporate Fund (USD899.975 dan USD1.000.000 pada 30 September 2026 dan 31 Desember 2025)	16.197.750.000	16.782.000.000	SP Corporate Fund (USD899,975 and USD1,000,000 as at September 30, 2026 and 31 Desember 2025)
Total bagian yang jatuh tempo dalam waktu satu tahun	16.197.750.000	52.550.370.000	Total current portion
Bagian jangka panjang	119.506.332.264	73.692.916.353	Long-term portion

PT Surya Semesta Karya Persada

Berdasarkan perjanjian No. 350/PPUM/MNR-SSKP/XI/2022 tanggal 28 November 2022, MNR mengadakan perjanjian pinjaman dengan PT Surya Semesta Karya Persada (SSKP), di mana SSKP akan memberikan pinjaman uang muka setoran modal secara bertahap dengan batas maksimum Rp102.000.000.000. Fasilitas ini dikenai bunga sebesar 3% per tahun. Jangka waktu fasilitas ini 36 bulan dari tanggal perjanjian dibuat. Fasilitas ini digunakan untuk pengembangan usaha dan investasi PT Metaverse Indonesia Makmur (MIM).

Berdasarkan perjanjian tersebut:

1. MNR berkewajiban untuk melakukan pengembalian pinjaman uang muka setoran modal kepada SSKP dengan cara:
   (i) SSKP mendapatkan porsi dividen milik MNR yang dibagikan oleh MIM;
   (ii) MNR menjual porsi saham kepemilikannya atas MIM kepada SSKP.
2. MNR wajib melakukan konversi pinjaman uang muka setoran modal tersebut menjadi setoran modal pada MIM sesuai porsi kepemilikannya setelah menerima pinjaman uang muka setoran modal dari SSKP secara penuh. Apabila MNR tidak dapat menyelesaikan administrasi pengambilan saham MIM, maka MNR wajib melakukan pengembalian penuh atas pinjaman yang telah diberikan oleh SSKP.
3. MNR tidak diizinkan mengubah anggaran dasar, susunan Direksi dan anggota Dewan Komisaris dan menjual atau mengalihkan kepemilikan saham MNR atas MIM tanpa persetujuan SSKP.

Berdasarkan adendum No. 066/ADD-I/MNR-SSKP/XI/2025 tanggal 20 November 2025, MNR dan SSKP telah menyepakati untuk memperpanjang jangka waktu perjanjian pinjaman selama satu (1) tahun, terhitung sejak 28 November 2025 sampai dengan 27 November 2026.

Untuk periode sembilan bulan yang berakhir pada tanggal 30 Juni 2026 dan 2025, total beban bunga yang telah dibebankan pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian adalah masing-masing sebesar Rp532.115.753 dan Rp507.403.526 disajikan pada akun beban keuangan yang merupakan bagian dari "Penghasilan (beban) lain-lain".

SP Corporate Fund

Berdasarkan perjanjian fasilitas pinjaman pada tanggal 3 Desember 2024, Entitas Induk mengadakan perjanjian pinjaman dengan SP Corporate Fund, yang berlokasi di Grand Cayman, kepulauan Cayman, dengan ketentuan yang berlaku sesuai hukum kepulauan Cayman. SP Corporate Fund akan menyediakan fasilitas pinjaman berjangka sebesar USD5.000.000. Fasilitas ini dikenai bunga tetap sebesar 7,5% per tahun untuk pembayaran secara tunai dan 7,5% untuk pembayaran *payment in kind* (PIK). Jangka waktu fasilitas ini berlangsung selama 1.440 hari (3,9 tahun) yang akan jatuh tempo pada tanggal 5 Desember 2028. Fasilitas pinjaman ini akan digunakan untuk belanja modal dan modal kerja Grup.

PT Surya Semesta Karya Persada

Based on agreement No. 350/PPUM/MNR-SSKP/XI/2022 dated November 28, 2022, MNR entered into a loan agreement with PT Surya Semesta Karya Persada (SSKP), whereby SSKP will provide advance share subscription loan in stages with a maximum limit of Rp102,000,000,000. This facility carries an annual interest rate of 3%. The loan term is 36 months from the date of agreement, whichever is shorter. This facility is utilized for the business development and investment of PT Metaverse Indonesia Makmur (MIM).

Based on the agreement:

1. MNR is obliged to repay the advance share subscription loan to SSKP by:
   (i) SSKP receives MNR's portion of dividends distributed by MIM;
   (ii) MNR sold its shares ownership in MIM to SSKP.
2. MNR is obliged to convert the advance share subscription loan into a capital shares to MIM according to its portion of ownership after receiving the advance share subscription loan from SSKP in full amount. If MNR is unable to complete the administration of the acquisition of MIM's shares, then MNR is obliged to make a full repayment of the loan given by SSKP.
3. MNR is not permitted to change the articles of association, composition of the Board of Directors and members of the Board of Commissioners and sell or transfer MNR share ownership in MIM without approval from SSKP.

Based on addendum No. 066/ADD-I/MNR-SSKP/XI/2025 dated November 20, 2025, MNR and SSKP have mutually agreed to extend the term of the loan agreement for a period of one (1) year, commencing from November 28, 2025 until November 27, 2026.

For the nine month periods ended June 30, 2026 and 2025, the amount of interest expense that has been charged in the consolidated statement of profit or loss and other comprehensive income amounting to Rp532.115.753 and Rp507,403,526, respectively, is presented in finance expense as part of "Other income (expense)".

SP Corporate Fund

Based on the loan facility agreement dated December 3, 2024, the Company entered into a loan agreement with SP Corporate Fund, which is located in Grand Cayman, Cayman islands, with provisions applicable in accordance with Cayman islands low. SP Corporate Fund shall provide a term loan facility amounted in USD5,000,000. This facility bears fixed interest rate of 7.5% per annum for cash payments and 7.5% per annum for payments in kind (PIK). The loan term is 1,440 days (3.9 years) which will mature on December 5, 2028. The loan facility will be used for capital expenditures or working capital.

Fasilitas kredit ini dijamin dengan jaminan:

1. Jaminan fidusia piutang usaha - pihak ketiga yang dimiliki oleh HAM sebesar Rp51.846.222.464 yang diaktakan oleh notaris Jose Dima Satria, S.H., M.Kn., No. 7 tanggal 3 Desember 2024 (Catatan 5),
2. Jaminan fidusia piutang usaha - pihak ketiga yang dimiliki oleh VMR sebesar Rp25.535.574.499 yang diaktakan oleh notaris Jose Dima Satria, S.H., M.Kn., No. 10 tanggal 3 Desember 2024 (Catatan 5),
3. Jaminan fidusia piutang usaha - pihak ketiga yang dimiliki oleh TAM sebesar Rp9.432.498.192 yang diaktakan oleh notaris Jose Dima Satria, S.H., M.Kn., No. 9 tanggal 3 Desember 2024 (Catatan 5),
4. Jaminan fidusia piutang usaha - pihak ketiga yang dimiliki oleh ATK sebesar Rp7.024.920.000 yang diaktakan oleh notaris Jose Dima Satria, S.H., M.Kn., No. 8 tanggal 3 Desember 2024 (Catatan 5), dan
5. Jaminan fidusia piutang usaha - pihak ketiga yang dimiliki oleh Entitas Induk sebesar Rp6.358.135.500 yang diaktakan oleh notaris Jose Dima Satria, S.H., M.Kn., No. 6 tanggal 3 Desember 2024 (Catatan 5).

Berdasarkan jangka waktu pinjaman, Perusahaan harus menjaga dan mempertahankan rasio hubungan sebagai berikut:

- Rasio total utang terhadap total ekuitas tidak lebih dari 1,0 kali;
- Rasio EBITDA terhadap biaya bunga lebih dari 3,0 kali; dan
- Rasio total utang terhadap EBITDA tidak lebih dari 4,0 kali.

Pada tanggal 30 September 2026 dan Desember 2025, Grup telah memenuhi seluruh persyaratan rasio keuangan (*covenant*) sebagaimana ditetapkan dalam perjanjian pinjaman.

Untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2026 dan 2025, total beban bunga yang telah dibebankan pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian adalah masing-masing sebesar Rp10.549.647.383 dan Rp9.580.414.570 dan disajikan pada akun beban keuangan yang merupakan bagian dari “Penghasilan (beban) lain-lain”.

The credit facilities are secured by following collaterals

1. Fiduciary guarantee of trade receivables - third parties owned by HAM amounting to Rp51,846,222,464 notarized by Jose Dima Satria, S.H., M.Kn., No. 7 dated December 3, 2024 (Note 5),
2. Fiduciary guarantee of trade receivables - third parties owned by VMR amounting to Rp25,535,574,499 notarized by Jose Dima Satria, S.H., M.Kn., No. 10 dated December 3, 2024 (Note 5),
3. Fiduciary guarantee of trade receivables - third parties owned by TAM amounting to Rp9,432,498,192 notarized by Jose Dima Satria, S.H., M.Kn., No. 9 dated December 3, 2024 (Note 5),
4. Fiduciary guarantee of trade receivables - third parties owned by ATK amounting to Rp7,024,920,000 notarized by Jose Dima Satria, S.H., M.Kn., No. 8 dated December 3, 2024 (Note 5), and
5. Fiduciary guarantee of trade receivables - third parties owned by the Company amounting to Rp6,358,135,500 notarized by Jose Dima Satria, S.H., M.Kn., No. 6 dated December 3, 2024 (Note 5).

During the term of the loan, the Company must keep and maintain the following financial rations:

- The total debt-to-equity ratio does not exceed 1.0 times;
- The EBITDA-to-interest expense ratio remains above 3.0 times; and
- The total debt-to-EBITDA ratio does not exceed 4.0 times.

As of September 30, 2026 and December 31, 2025, the Group has complied with all financial ratio covenants as stipulated in the loan agreements.

For the nine month periods ended September 30, 2026 and 2025, the amount of interest expense that has been charged in the consolidated statement of profit or loss and other comprehensive income amounting to Rp10,549,647,383 and Rp9,580,414,570, respectively and is presented in finance expense as part of “Other income (expense)”.

18. Liabilitas Imbalan Kerja

Grup mencatat penyisihan imbalan pascakerja karyawan berdasarkan perhitungan yang dilakukan oleh KKA Azwir Arifin & Rekan, aktuaris independen untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dalam laporannya pada tanggal 17 Maret 2026 menggunakan metode "*Projected Unit Credit*". Pada tanggal 30 September 2026, Perusahaan mencatat liabilitas imbalan kerja berdasarkan perhitungan manajemen.

Pada tanggal 30 September 2026 dan Desember 2025 selain VMR, ATK, MNR, MIM, TAM, dan Entitas Induk, Entitas Anak lainnya tidak mencatat liabilitas imbalan kerja karena nilainya tidak material terhadap laporan keuangan konsolidasian.

18. Employee Benefits Liabilities

The Group recognize employee benefits costs based on the calculation of KKA Azwir Arifin & Rekan, independent actuary for the years ended December 31, 2025 in its report dated March 17, 2026 using "Projected Unit Credit" method. As at September 30, 2026, The Company record employee benefits liabilities based on management calculation.

As at September 30, 2026 and December 31, 2025, except VMR, ATK, MNR, MIM, TAM, and the Company, the other Subsidiaries did not record employee benefits liabilities since the value is not significant to the consolidated financial statements.

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Tingkat diskonto	4,81% - 7,06%	4,81% - 7,06%	Discount rate
Tingkat kenaikan gaji	4,00%	4,00%	Salary increase rate
Usia pensiun normal	56 tahun/*years*	56 tahun/*years*	Normal retirement age
Tingkat mortalitas	TMI-IV 2019	TMI-IV 2019	Mortality rate
Tingkat cacat	5% dari kematian/ *of mortality*	5% dari kematian/ *of mortality*	Disability rate
Tingkat pengunduran diri	5% mulai dari usia 20 tahun sampai dengan usia pensiun normal/ *5% start from age 20 decreasing linearly to normal retirement age*	5% mulai dari usia 20 tahun sampai dengan usia pensiun normal/ *5% start from age 20 decreasing linearly to normal retirement age*	Resignation rate

Liabilitas imbalan kerja yang diakui dalam laporan posisi keuangan konsolidasian terdiri dari:

Employee benefits liabilities recognized in the consolidated statements of financial positions consists of:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Nilai kini kewajiban imbalan kerja	19.287.380.959	15.997.122.056	Present value of employee benefits liability

Beban imbalan kerja yang diakui dalam laporan laba rugi konsolidasian adalah sebagai berikut:

Employee benefits recognized in profit or loss consist of:

	30 September 2026/ *September 30, 2026*	30 September 2025/ *September 30, 2025*	
Beban jasa kini	4.174.204.417	4.576.411.570	Current service costs

Rincian imbalan kerja yang diakui dalam penghasilan komprehensif lain adalah sebagai berikut:

Details of employee benefits recognized in other comprehensive income are as follows:

	30 September 2026/ *September 30, 2026*	30 September 2025/ *September 30, 2025*	
Penghasilan komprehensif lain	(883.945.514)	(4.127.052.595)	Other comprehensive income

Mutasi liabilitas imbalan kerja di laporan posisi keuangan konsolidasian adalah sebagai berikut:

The movements of employee benefits liabilities on consolidated statement of financial position are as follows:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Saldo awal	15.997.122.056	20.585.630.618	Beginning balance
Dibebankan ke laba rugi (Catatan 27)	4.174.204.417	5.745.009.723	Recognized in profit and loss (Note 27)
Total yang diakui pada rugi (penghasilan) komprehensif lain	(883.945.514)	(4.307.894.604)	Recognized in other comprehensive loss (income)
Pembayaran manfaat	-	(6.025.623.681)	Benefits paid
Total	19.287.380.959	15.997.122.056	Total

Manajemen Grup berkeyakinan bahwa total liabilitas imbalan kerja cukup untuk memenuhi persyaratan undang-undang ketenagakerjaan yang berlaku di Indonesia pada tanggal 30 September 2026 dan 31 Desember 2025.

The Group's management believes that the employee benefits liabilities is sufficient to meet the requirements of the prevailing labor laws in Indonesia as at September 30, 2026 and December 31, 2025.

19. Modal Saham

Susunan pemegang saham Entitas Induk pada tanggal 30 September 2026 dan 31 Desember 2025, berdasarkan laporan daftar pemegang saham dari PT Ficomindo Buana Registrar, Biro Administrasi Efek, adalah sebagai berikut:

Pemegang Saham	Jumlah Saham Ditempatkan dan Disetor Penuh/ *Number of Issued and Fully Paid Share capital*	Persentase Kepemilikan/ *Percentage of Ownership*	Total	*Shareholders*
PT WIR Global Kreatif	477.563.310	4,00%	2.387.816.550	PT WIR Global Kreatif
Drs. Andreyanto Toemali (Komisaris)	670.000	0,01%	3.350.000	Drs. Andreyanto Toemali (Commissioner)
Masyarakat (masing-masing di bawah 5%)	11.460.389.084	95,99%	57.301.945.420	Public (each below 5%)
Total	11.938.622.394	100%	59.693.111.970	Total

19. Share Capital

The compositions of the shareholders of the Company as at September 30, 2026 and December 31, 2025, according to the share registers of PT Ficomindo Buana Registrar, the Securities Administration Agency, are as follows:

20. Cadangan Umum

Berdasarkan Akta Notaris No. 25 dari Diharini S.H., M.Kn., tanggal 19 Juni 2025, para pemegang saham menyetujui tidak ada penambahan cadangan pada tahun 2024 dikarenakansaldo cadangan telah mencapai lebih dari 20%.

Berdasarkan Akta Notaris No. 32 dari Jose Dima Satria S.H., M.Kn., tanggal 7 Juni 2024, para pemegang saham menyetujui penambahan cadangan sebesar Rp70.076.294 dari laba neto tahun 2023.

Berdasarkan Akta Notaris No. 29 dari Jose Dima Satria S.H., M.Kn., tanggal 9 Juni 2023, para pemegang saham menyetujui penambahan cadangan sebesar Rp11.429.923.706 dari laba neto tahun 2022.

Berdasarkan Akta Notaris No. 196 dari Jose Dima Satria S.H., M.Kn., tanggal 30 September 2022, para pemegang saham menyetujui penambahan cadangan sebesar Rp500.000.000 dari laba neto tahun 2021.

20. General Reserves

Based on Notarial Deed No. 25 dated June 19, 2025 of Diharini, S.H., M.Kn., The shareholders approved not to make any additional provisions in 2024, as the provision balance had already exceeded 20%.

Based on Notarial Deed No. 32 dated June 7, 2024 of dari Jose Dima Satria, S.H., M.Kn., the shareholders approved an additional the appropriation of reserve amounted to Rp70,076,294 from net income in 2023.

Based on Notarial Deed No. 29 dated June 9, 2023 of dari Jose Dima Satria, S.H., M.Kn., the shareholders approved an additional the appropriation of reserve amounted to Rp11,429,923,706 from net income in 2022.

Based on Notarial Deed No. 196 dated September 30, 2022 of dari Jose Dima Satria, S.H., M.Kn., the shareholders approved an additional the appropriation of reserve amounted to Rp500,000,000 from net income in 2021.

21. Tambahan Modal Disetor - Neto

Rincian tambahan modal disetor terdiri dari:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Agio saham dari penawaran umum perdana (Catatan 1b)	419.040.237.000	419.040.237.000	Additional paid-in capital from (Note 1b)initial public offering (Note 1b)
Agio saham sehubungan dengan pelaksanaan waran Seri 1	3.561.801.102	3.561.801.102	Additional paid-in capital with respect to exercise of Series 1 warrants
Agio saham	71.981.531.593	71.981.531.593	Share premium
Pengampunan pajak	762.632.720	762.632.720	Tax amnesty
Biaya emisi saham	(15.784.136.171)	(15.784.136.171)	Share issuance costs
Selisih nilai transaksi restrukturisasi entitas sepengendali	(14.124.771.737)	(14.124.771.737)	Differences in value arising from restructuring transactions of entities under common control
Saldo akhir	465.437.294.507	465.437.294.507	Ending balance

Agio saham merupakan selisih lebih kas yang diterima dari penerbitan saham atas jumlah dari nilai nominal saham.

21. Additional Paid-In Capital - Net

The details of additional paid-in capital consists of:

Share premium represent the excess of cash received from the issuance of share capital over the total nominal value of shares.

22. Kepentingan Nonpengendali

Rincian bagian Kepentingan Non-pengendali atas ekuitas Entitas Anak yang dikonsolidasi adalah sebagai berikut:

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Saldo awal	66.299.663.286	64.649.044.297	Beginning balance
Bagian atas laba bersih tahun berjalan	4.596.006.889	(2.055.945.983)	Share in net income for the year
Bagian atas penghasilan komprehensif lain	215.189.963	350.568.930	Share in other comprehensive income
Uang muka setoran modal dari pihak non-pengendali entitas anak (Catatan 23)	-	3.318.280.000	Advance for share subscriptions from non-controlling interests of subsidiaries (Note 23)
Pelepasan kepentingan non-pengendali	-	37.716.042	Derecognition of non-controlling interests
Total	71.110.860.138	66.299.663.286	Total

22. Non-controlling Interests

The details of share of Non-controlling Interests in consolidated equity of the Subsidiaries are as follows:

Kepentingan nonpengendali dalam aset bersih Entitas Anak adalah sebagai berikut

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
PT Are Teknologi Kreasi	67.845.216.918	63.124.628.727	PT Are Teknologi Kreasi
PT Tiga Akar Mimpi	2.800.153.033	2.726.022.174	PT Tiga Akar Mimpi
PT Vatar Media Raya	465.490.187	449.012.385	PT Vatar Media Raya
Total	71.110.860.138	66.299.663.286	Total

Non-controlling interests in net assets of the Subsidiaries are as follows:

23. Uang Muka Setoran Modal

Berdasarkan Perjanjian Pinjaman Uang Muka Setoran Modal No.351/SPS/MIM/XI/2022 tanggal 28 November 2022, PT Mata Nilai Republik dan PT Surya Semesta Karya Persada melakukan perencanaan peningkatan modal ditempatkan dan modal disetor MIM di masa depan sebesar Rp200.000.000.000.

Pada 30 September 2026 dan 31 Desember 2025, uang muka setoran modal MIM masing-masing sebesar Rp48.478.174.081 dan Rp42.123.417.551 merupakan uang muka atas setoran modal dari PT Mata Nilai Republik Rp37.793.180.000 merupakan uang muka atas setoran modal dari PT Surya Semesta Karya Persada, yang belum dicatat sebagai modal disetor karena penyetoran yang dilakukan belum mencapai nilai disepakati. Uang muka setoran modal akan dikonversi menjadi modal ditempatkan dan modal disetor MIM pada saat uang muka tersebut disetor seluruhnya.

23. Advances for Share Subscription

Based on the Advance for Share Capital Agreement No. 351/SPS/MIM/XI/2022 dated November 28, 2022, PT Mata Nilai Republik and PT Surya Semesta Karya Persada are planning to increase MIM's issued and paid up capital in the future amounting to Rp200,000,000,000.

As at September 30, 2026 and December 31, 2025, advance for share subscription in MIM amounted to Rp48,478,174,081 and Rp42,123,417,551 are advance of paid up capital from PT Mata Nilai Republik Rp37,793,180,000, are advance of paid up capital from PT Surya Semesta Karya Persada, which has not been recorded as paid-in capital because the amount of advance for share subscription has not yet reached the agreed value. Advance for share subscription will be converted into issued and paid-up capital of MIM when the amount is fully paid.

24. Pendapatan Neto

Seluruh pendapatan Grup merupakan penjualan produk digital *via platform* interaktif, penjualan macam-macam barang *via platform* interaktif, promosi dan iklan *via platform* interaktif, pengembangan aplikasi perangkat lunak, konsultasi merek, dan IT, komisi transaksi via *platform* interaktif untuk periode sembilan bulan yang berakhir pada 30 September 2026 dan 2025.

24. Net Revenues

All of the Group's revenues represent digital product sales via interactive platform, goods sales via interactive platform, promotion and advertising via interactive platform, software application development, brand, and IT consulting, transaction commission via interactive platform for the nine month periods ended September 30, 2026 and 2025.

	30 September 2026/ *September 30, 2026*	30 September 2025/ *September 30, 2025*	
Penjualan produk digital *via platform interaktif*	721.356.769.467	1.125.127.562.964	Digital product sales via interactive platform
Penjualan macam-macam barang *via platform interaktif*	660.288.253.496	499.087.887.147	Goods sales via interactive platform
Promosi dan iklan *via platform interaktif*	143.612.694.553	138.871.333.300	Promotion and advertising via interactive platform
Pengembangan aplikasi perangkat lunak	110.228.013.046	103.873.625.099	Software application development
Konsultasi merek dan IT	54.808.552.606	53.689.203.225	Brand and IT consulting
Komisi transaksi *via platform interaktif*	34.890.090.338	29.767.164.916	Transaction commission via Interactive platform
Total	1.725.184.373.506	1.950.416.776.651	Total

Tidak terdapat pendapatan dari satu pelanggan yang melebihi 10% dari total pendapatan konsolidasian untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2026 dan 2025.

There is no revenue from any one customer that exceeds 10% of the total consolidated revenue for the nine month periods ended September 30, 2026 and 2025.

25. Beban Pokok Pendapatan

Rincian beban pokok pendapatan adalah sebagai berikut:

25. Cost of Revenues

Details of cost of revenues are as follows:

	30 September 2026/ *September 30, 2026*	30 September 2025/ *September 30, 2025*	
Penjualan produk digital *via platform* interaktif	716.851.167.472	1.117.247.652.330	Digital product sales via Interactive platform
Penjualan macam-macam barang *via platform* interaktif	631.969.463.950	477.150.843.326	Goods sales via interactive platform
Promosi dan iklan *via platform* interaktif	73.379.806.295	58.495.044.862	Promotion and advertising via interactive platform
Pengembangan aplikasi perangkat lunak	57.791.266.221	16.824.485.059	Software application development
Konsultasi merek dan IT	21.954.946.235	18.747.537.946	Brand and IT consulting
Penyusutan aset tetap (Catatan 8)	18.581.313.013	19.696.177.863	Depreciation of property and equipment (Note 8)
Komisi transaksi *via platform* interaktif	13.707.446.204	4.143.643.735	Transaction commission via interactive platform
Gaji dan upah	4.811.000.000	7.451.919.416	Salaries and wages
Total	1.539.046.409.390	1.719.757.304.537	Total

Rincian pembelian kepada pemasok dengan jumlah melebihi 10% dari total pendapatan konsolidasian, adalah sebagai berikut:

Details of purchases to suppliers exceeding 10% of the consolidated total revenues are as follows:

	30 September 2026/ *September 30, 2026*	30 September 2025/ *September 30, 2025*	
PT Ramalindo Mega Express	609.707.851.710	477.150.573.325	PT Ramalindo Mega Express
PT Finnet Indonesia	94.091.921.475	482.268.285.236	PT Finnet Indonesia
Total	703.799.773.185	959.418.858.561	Total
Persentase*)	45,73%	55,79%	Percentage*)

*) Persentase terhadap total pendapatan konsolidasi/*Percentage to consolidated total revenues*

26. Beban Penjualan / Selling Expenses

Untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2026 dan 2025, beban penjualan merupakan beban pemasaran dan promosi oleh Grup masing-masing sebesar Rp19.103.974.380 dan Rp11.945.020.840.

For the nine month periods ended September 30, 2026 and 2025, selling expenses represent marketing and promotions by the Group amounting to Rp19,103,974,380 and Rp11,945,020,840, respectively.

27. Beban Umum dan Administrasi / General and Administrative Expenses

Beban umum dan administrasi terdiri dari:

General and administrative expenses consist of:

	30 September 2026/ *September 30, 2026*	30 September 2025/ *September 30, 2025*	
Gaji, upah, dan tunjangan (Catatan 6c)	32.458.851.194	46.825.432.530	Salaries, wages and allowances (Note 6c)
Pajak	13.541.023.213	6.569.390.152	Taxes
Penyusutan aset tetap (Catatan 8)	5.567.493.242	8.015.062.559	Depreciation of property and equipment (Note 8)
Imbalan kerja (Catatan 18)	4.174.204.417	4.576.411.570	Employee benefits (Note 18)
Jasa profesional	3.036.499.200	1.261.083.500	Professional fees
Legal dan perjanjian	2.677.100.270	2.613.061.945	Legal and permit
Amortisasi (Catatan 9)	2.399.604.701	2.414.061.787	Amortization (Note 9)
Penyusutan aset hak guna (Catatan 16a)	1.465.199.827	3.896.641.707	Depreciation of right-of-use assets (Note 16a)
Pemeliharaan	1.432.024.327	107.090.909	Maintenance
Utilitas	1.053.569.020	2.317.362.087	Utilities
Transportasi dan perjalanan dinas	917.769.064	960.477.129	Transportation and business travel
Perlengkapan kantor	828.606.749	777.635.058	Office equipment
Sewa (Catatan 16b)	122.243.911	319.611.235	Rental (Note 16b)
Asuransi	-	337.853.502	Insurance
Lainnya (di bawah Rp100 juta)	671.485.213	683.944.872	Others (below Rp100 million)
Total	70.345.674.348	81.675.120.542	Total

28. Tujuan dan Kebijakan Manajemen Risiko Keuangan dan Modal

Manajemen risiko keuangan

Dalam aktivitas usahanya sehari-hari, Grup dihadapkan pada berbagai risiko. Risiko utama yang dihadapi Grup yang timbul dari instrumen keuangan adalah risiko kredit, risiko pasar (yaitu risiko nilai mata uang asing dan risiko harga komoditas), dan risiko likuiditas. Fungsi utama dari manajemen risiko Grup adalah untuk mengidentifikasi seluruh risiko kunci, mengukur risiko-risiko ini dan mengelola posisi risiko sesuai dengan kebijakan dan *risk appetite* Grup. Grup secara rutin menelaah kebijakan dan sistem manajemen risiko untuk menyesuaikan dengan perubahan di pasar, produk dan praktek pasar terbaik.

Manajemen risiko merupakan tanggung jawab Direksi. Direksi bertugas menentukan prinsip dasar kebijakan manajemen risiko Grup secara keseluruhan serta kebijakan pada area tertentu seperti risiko kredit, risiko mata uang asing, dan risiko likuiditas.

Grup memiliki eksposur terhadap risiko-risiko atas instrumen keuangan seperti: risiko kredit, risiko pasar, risiko likuiditas, dan risiko permodalan.

a. Risiko kredit

Risiko kredit adalah risiko bahwa pihak ketiga tidak akan memenuhi liabilitasnya berdasarkan instrumen keuangan atau kontrak pelanggan, yang menyebabkan kerugian keuangan. Risiko kredit terutama berasal dari bank dan setara kas, piutang usaha - pihak ketiga - neto, piutang lain-lain - pihak ketiga, dan aset tidak lancar lainnya.

Risiko kredit yang berasal dari piutang usaha dan piutang lain-lain dikelola oleh manajemen Grup sesuai dengan kebijakan, prosedur dan pengendalian dari Grup yang berhubungan dengan pengelolaan risiko kredit pelanggan dan piutang lain-lain. Batasan kredit ditentukan untuk semua pelanggan berdasarkan kriteria penilaian secara internal. Saldo piutang pelanggan dimonitor secara teratur oleh manajemen dan untuk bank, Grup meminimalkan risiko kredit dengan melakukan penempatan pada lembaga keuangan yang bereputasi.

28. Financial Risk and Capital Management Objectives and Policies

Financial risk management

In their daily business activities, the Group is exposed to risks. The main risks faced by the Group arising from their financial instruments are credit risk, market risk (i.e. foreign currency risk) and liquidity risk. The core function of the Group's risk management is to identify all key risks for the Group, measure these risks and manage the risk positions in accordance with its policies and Group's risk appetite. The Group regularly reviews their risk management policies and systems to reflect changes in markets, products and best market practice.

Risk management is the responsibility of the Directors. The Directors have the responsibility to determine the basic principles of the Group's risk management as well as principles covering specific areas, such as credit risk, foreign currency risk, and liquidity risk.

The Group has exposure to the following risks from financial instruments, such as: credit risk, market risk, liquidity risk, and capital risk.

a. Credit risk

Credit risk is the risk that a third party failed to discharge its obligation based on financial instrument or customer contract, which will incur a financial loss. Credit risk arises mainly from cash in banks and cash equivalents, trade receivables - third parties - net, other receivables - third parties, and other non-current assets.

Credit risk arises from trade receivables and other receivables managed by the management of the Group in accordance with the policies, procedures and control of the Group relating to customer credit risk management and other receivables. Credit limits are determined for all customers based on internal assessment criteria. The balance of customer receivables is monitored regularly by the management and for banks, the Group minimizes the credit risk by placement of funds with reputable financial institutions.

	30 September 2026/*September 30, 2026*						
	Belum jatuh tempo/ *Not past due*	Telah jatuh tempo/*Past due*					
		1 - 30 hari/ *1 - 30 days*	31 - 60 hari/ *31 - 60 days*	61 - 90 hari/ 61 - 90 days	91 - 120 hari/ *91 - 120 days*	> 120 hari/ > 120 days	Total/ *Total*
Bank dan setara kas/ *Banks and cash equivalents*	44.002.173.625	-	-	-	-	-	44.002.173.625
Piutang usaha - pihak ketiga/ *Trade receivables - third parties*	323.257.620.853	73.433.911.500	70.801.291.160	53.298.759.168	48.166.241.103	110.166.668.098	679.124.491.882
Piutang lain-lain - pihak ketiga/ *Other receivables - third parties*	24.193.870.441	-	-	-	-	-	24.193.870.441
Piutang lain-lain - pihak berelasi/ *Other receivables - related parties*	108.461.370	-	-	-	-	-	108.461.370
Aset tidak lancar lainnya/ *Other non-current assets*	126.009.648	-	-	-	-	-	126.009.648
Total	391.688.135.937	73.433.911.500	70.801.291.160	53.298.759.168	48.166.241.103	110.166.668.098	747.555.006.966

	31 Desember 2025/*December 31, 2025*						
	Belum jatuh tempo/ *Not past due*	Telah jatuh tempo/*Past due*					
		1 - 30 hari/ *1 - 30 days*	31 - 60 hari/ *31 - 60 days*	61 - 90 hari/ 61 - 90 days	91 - 120 hari/ *91 - 120 days*	> 120 hari/ > 120 days	Total/ *Total*
Bank dan setara kas/ *Banks and cash equivalents*	74.075.773.385	-	-	-	-	-	74.075.773.385
Piutang usaha - pihak ketiga/ *Trade receivables - third parties*	434.288.981.543	99.818.587.770	63.362.870.481	39.766.097.958	29.499.402.414	108.036.393.277	774.772.333.443
Piutang lain-lain - pihak ketiga/ *Other receivables - third parties*	2.744.747.846	-	-	-	-	-	2.744.747.846
Piutang lain-lain - pihak berelasi/ *Other receivables - related parties*	17.210.429.512	-	-	-	-	-	17.210.429.512
Aset tidak lancar lainnya/ *Other non-current assets*	2.354.668.808	-	-	-	-	-	2.354.668.808
Total	530.674.601.094	99.818.587.770	63.362.870.481	39.766.097.958	29.499.402.414	108.036.393.277	871.157.952.994

Untuk piutang usaha, Grup telah menerapkan pendekatan yang disederhanakan dalam PSAK 109 untuk mengukur cadangan kerugian ECL sepanjang umur. Grup menentukan kerugian kredit ekspektasian atas pos-pos ini dengan menggunakan matriks provisi, yang diestimasi berdasarkan pengalaman kerugian kredit historis berdasarkan status jatuh tempo debitur, disesuaikan untuk mencerminkan kondisi saat ini dan estimasi kondisi ekonomi masa depan. Oleh karena itu, profil risiko kredit dari aset tersebut disajikan berdasarkan status tunggakannya dalam matriks provisi.

For trade receivables, the Group has applied the simplified approach in PSAK 109 to measure the loss allowance at lifetime ECL. The Group determines the expected credit losses on these items by using a provision matrix, estimated based on historical credit loss experience based on the past due status of the debtors, adjusted as appropriate to reflect current conditions and estimates of future economic conditions. Accordingly, the credit risk profile of these assets is presented based on their past due status in terms of the provision matrix.

b. Risiko Pasar

Risiko pasar adalah risiko dimana nilai wajar dari arus kas masa depan dari suatu instrumen keuangan akan berfluktuasi karena perubahan harga pasar. Grup dipengaruhi oleh risiko pasar, terutama risiko tingkat suku bunga, dan nilai mata uang asing.

b. Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The Group is exposed to market risks, in particular, interest rate risk and foreign currency risk.

Risiko Mata Uang Asing

Risiko mata uang asing adalah risiko dimana nilai wajar atau arus kas masa mendatang dari suatu instrumen keuangan karena perubahan dari nilai tukar mata uang asing. Eksposur fluktuasi nilai tukar atas Grup berasal dari berbagai nilai mata uang terutama sehubungan dengan dolar Amerika. Bagian signifikan dari risiko nilai mata uang asing berasal dari bank, piutang usaha - pihak ketiga, dan pinjaman dari pihak ketiga dalam mata uang Dolar Amerika.

Pada tanggal 30 September 2026 dan 31 Desember 2025, Grup mempunyai aset dan liabilitas moneter dalam mata uang asing sebagai berikut:

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Group is exposed to foreign currency risk arising from various currency exposures, primarily with respect to the US Dollar. The significant portion of foreign currency risk arises from banks, trade receivables - third parties, and loans from third parties denominated in US Dollars.

As at September 30, 2026 and December 31, 2025, the Group had monetary assets and liabilities denominated in foreign currencies as follows:

	30 September 2026/*September 30, 2026*		
	Mata Uang Asing/ *Foreign Currency*	Ekuivalen/*Equivalent* Rupiah	
Aset			**Assets**
Bank			Banks
USD	9.376	168.750.378	USD
Piutang usaha - pihak ketiga			Trade receivables - third parties
USD	5.141.977	92.545.307.703	USD
Liabilitas			**Liabilities**
Pinjaman dari pihak ketiga			Loans from third parties
USD	(5.552.601)	(99.935.712.264)	USD
Beban akrual			Accrued expenses
USD	(54.116)	(973.972.989)	USD
Liabilitas moneter - net			Monetary liabilities - net
USD	(455.364)	(8.195.627.172)	USD

	31 Desember 2025/*December 31, 2025*		
	Mata Uang Asing/ *Foreign Currency*	Ekuivalen/*Equivalent* Rupiah	
Aset			**Assets**
Bank			Banks
USD	7.116	119.433.291	USD
Piutang usaha - pihak ketiga			Trade receivables - third parties
USD	5.143.474	86.317.298.197	USD
Liabilitas			**Liabilities**
Pinjaman dari pihak ketiga			Loans from third parties
USD	(5.420.982)	(90.974.916.353)	USD
Beban akrual			Accrued expenses
USD	(57.453)	(964.178.709)	USD
Liabilitas moneter - net			Monetary liabilities - net
USD	(327.845)	(5.502.363.574)	USD

Grup tidak mempunyai kebijakan lindung nilai yang formal atas eksposur nilai tukar mata uang asing.

The Group does not have any formal hedging policy for foreign exchange exposure.

Analisis Sensitivitas

Risiko suku bunga adalah risiko dalam hal nilai wajar atau arus kas kontraktual masa datang dari suatu instrumen keuangan akan terpengaruh akibat perubahan suku bunga pasar. Eksposur Grup yang terpengaruh risiko suku bunga terutama terkait dengan bank dan setara kas, pinjaman dari lembaga keuangan non-bank, liabilitas sewa, utang pembiayaan, dan pinjaman pihak ketiga.

c. Risiko likuiditas

Risiko likuiditas merupakan risiko dalam hal Grup tidak bisa memenuhi liabilitas pada saat jatuh tempo. Manajemen melakukan evaluasi dan pengawasan yang ketat atas arus kas masuk *(cash-in)* dan kas keluar *(cash-out)* untuk memastikan tersedianya dana untuk memenuhi kebutuhan pembayaran liabilitas yang jatuh tempo. Secara umum, kebutuhan dana untuk pelunasan liabilitas jangka pendek maupun jangka panjang yang jatuh tempo diperoleh dari penjualan kepada pelanggan.

Tabel di bawah merupakan profil jatuh tempo liabilitas keuangan Grup berdasarkan pembayaran kontraktual yang tidak terdiskonto pada tanggal 30 September 2026 dan 31 Desember 2025.

Sensitivity Analysis

Interest rate risk is the risk in terms of fair value or future contractual cash flows of a financial instrument will be affected due to changes in market interest rates. Exposure of the Group to interest rate risk is mainly related to banks and cash equivalents, loans from non-bank financial institutions, lease liabilities, financing payable, and loans from third parties.

c. Liquidity risk

Liquidity risk is the risk when the Group is unable to meet its obligations when they are due. The management evaluates and monitors cash-in flows and cash-out flows to ensure the availability of funds to settle the due obligations. In general, the funds needed for settlement of current and long-term liabilities are obtained from sales activities to customers.

The tables below summarize the maturity profile of the Group's financial liabilities based on contractual undiscounted payments as at September 30, 2026 and December 31, 2025.

	30 September 2026/*September 30, 2026*					
	< 1 tahun/ *< 1 year*	> 1-2 tahun/ *> 1-2 years*	> 2-5 tahun/ *> 2-5 years*	> 5 tahun/ *> 5 years*	Total/ *Total*	
Utang usaha - pihak ketiga	150.293.854.811	-	-	-	150.293.854.811	Trade payables - third parties
Utang lain-lain						Other payables
Pihak ketiga	9.008.592.424	-	-	-	9.008.592.424	Third parties
Pihak berelasi	109.091.740	-	-	-	109.091.740	Related parties
Beban akrual	65.357.822.536	-	-	-	65.357.822.536	Accrued expenses
Liabilitas sewa	217.345.391	1.366.578.803	-	-	1.583.924.194	Lease liabilities
Pinjaman dari pihak ketiga	16.197.750.000	83.737.962.264	35.768.370.000	-	135.704.082.264	Loans from third party
Total Liabilitas	241.184.456.902	85.104.541.067	35.768.370.000	-	362.057.367.969	Total Liabilities

	31 Desember 2025/*December 31, 2025*					
	< 1 tahun/ *< 1 year*	> 1-2 tahun/ *> 1-2 years*	> 2-5 tahun/ *> 2-5 years*	> 5 tahun/ *> 5 years*	Total/ *Total*	
Pinjaman dari lembaga keuangan non-bank	2.000.000.000	-	-	-	2.000.000.000	Loans from non-bank financial institutions
Utang usaha - pihak ketiga	253.030.443.143	-	-	-	253.030.443.143	Trade payables - third parties
Utang lain-lain						Other payables
Pihak ketiga	8.978.793.543	-	-	-	8.978.793.543	Third parties
Pihak berelasi	2.059.676.980	-	-	-	2.059.676.980	Related parties
Beban akrual	54.938.597.705	-	-	-	54.938.597.705	Accrued expenses
Liabilitas sewa	3.903.820.467	3.779.776.350	1.167.812.047	-	8.851.408.864	Lease liabilities
Pinjaman dari pihak ketiga	52.550.370.000	29.368.500.000	44.324.416.353	-	126.243.286.353	Loans from third party
Total Liabilitas	377.461.701.838	33.148.276.350	45.492.228.400	-	456.102.206.588	Total Liabilities

Manajemen permodalan

Tujuan utama dari pengelolaan modal Grup adalah untuk memastikan bahwa pemeliharaan peringkat kredit yang tinggi dan rasio modal yang sehat dalam rangka mendukung bisnis dan memaksimalkan nilai pemegang saham.

Manajemen Grup mengelola struktur permodalan dan melakukan penyesuaian, berdasarkan perubahan kondisi ekonomi. Untuk memelihara dan menyesuaikan struktur permodalan, Grup dapat memilih menyesuaikan pembayaran dividen kepada pemegang saham atau menerbitkan saham baru. Tidak ada perubahan yang dibuat dalam tujuan, kebijakan, atau proses selama periode yang disajikan.

Kebijakan Grup adalah untuk menjaga rasio modal yang sehat dalam rangka untuk mengamankan pembiayaan pada biaya yang wajar.

Konsisten dengan entitas lain dalam industri yang sama, Grup memonitor permodalan berdasarkan rasio gearing. Rasio ini dihitung dengan membagi jumlah utang neto dengan jumlah modal. Utang neto dihitung dari jumlah pinjaman (termasuk pinjaman "jangka pendek dan jangka panjang" yang disajikan pada laporan posisi keuangan konsolidasian) dikurangi kas dan setara kas. Jumlah modal dihitung dari "ekuitas" seperti yang ada pada laporan posisi keuangan ditambah utang neto

Capital management

The primary objective of the Group's capital management is to ensure credit rating and healthy capital ratios are maintained in order to support its business and maximize shareholder value.

The Group's management manages its capital structure and make adjustments, based on changes in economic conditions. To maintain and 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 during the periods presented.

The Group's policy is to maintain healthy capital ratios in order to secure financing at a reasonable cost.

Consistent with others in the industry, the Group monitors capital on the basis of the gearing ratio. This ratio is calculated as net debt divided by total capital. Net debt is calculated as total borrowings (including "current and non-current borrowings" as shown in the consolidated statements of financial position) less cash and cash equivalents. Total capital is calculated as "equity" as shown in the statement of financial position plus net debt.

	30 September 2026/ *September 30, 2026*	31 Desember 2025/ *December 31, 2025*	
Total liabilitas	712.720.703.555	748.889.795.331	Total liabilities
Kas dan setara kas	44.002.173.625	75.916.239.860	Cash and cash equivalents
Liabilitas neto	668.718.529.930	672.973.555.471	Net debt
Total ekuitas	947.127.694.838	885.594.121.379	Total equity
Rasio liabilitas terhadap ekuitas	0,71	0,76	Debt-to-equity ratio

29. Instrumen Keuangan / Financial Instruments

Tabel di bawah ini adalah perbandingan nilai tercatat dan nilai wajar instrumen keuangan Grup yang dicatat di laporan keuangan konsolidasian:

The following tables are a comparison of the carrying amount and fair value of the Group's financial instruments recorded in the consolidated financial statements:

	30 September 2026/*September 30, 2026*		
	Nilai tercatat/ *Carrying amount*	Nilai wajar/ *Fair value*	
Aset Keuangan			Financial Assets
Aset keuangan pada biaya perolehan diamortisasi:			Financial assets at amortized cost:
Kas dan setara kas	44.002.173.625	44.002.173.625	Cash and cash equivalents
Piutang usaha - pihak ketiga - neto	596.958.789.336	596.958.789.336	Trade receivables - third parties - net
Piutang lain - lain			Other receivables
pihak ketiga	24.193.870.441	24.193.870.441	third parties
pihak berelasi	108.461.370	108.461.370	related parties
Aset tidak lancar lainnya	126.009.648	126.009.648	Other non-current assets
Aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain:			Financial assets at fair value through other comprehensive income:
Investasi saham	510.000.000	510.000.000	Investment in shares
Total Aset Keuangan	665.899.304.420	665.899.304.420	Total Financial Asset

	30 September 2026/*September 30, 2026*		
	Nilai tercatat/ *Carrying amount*	Nilai wajar/ *Fair value*	
Liabilitas Keuangan			Financial Liabilities
Liabilitas keuangan pada biaya perolehan diamortisasi:			Financial liabilities at amortized cost:
Utang usaha - pihak ketiga	150.293.854.811	150.293.854.811	Trade payables - third parties
Utang lain - lain - pihak ketiga			Other payables
Pihak ketiga	9.008.592.424	9.008.592.424	Third parties
Pihak berelasi	109.091.740	109.091.740	Related parties
Beban akrual	65.357.822.536	65.357.822.536	Accrued expenses
Liabilitas sewa	1.583.924.194	1.583.924.194	Lease liabilities
Pinjaman dari pihak ketiga	135.704.082.264	135.704.082.264	Loans from third party
Total Liabilitas Keuangan	362.057.367.969	362.057.367.969	Total Financial Liabilities

	31 Desember 2025/*December 31, 2025*		
	Nilai tercatat/ *Carrying amount*	Nilai wajar/ *Fair value*	
Aset Keuangan			Financial Assets
Aset keuangan pada biaya perolehan diamortisasi:			Financial assets at amortized cost:
Kas dan setara kas	75.916.239.860	75.916.239.860	Cash and cash equivalents
Piutang usaha - pihak ketiga - neto	774.772.333.443	774.772.333.443	Trade receivables - third parties - net
Piutang lain - lain			Other receivables
pihak ketiga	19.865.450.510	19.865.450.510	third parties
pihak berelasi	89.726.845	89.726.845	related parties
Aset tidak lancar lainnya	2.354.668.808	2.354.668.808	Other non-current assets
Aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain:			Financial assets at fair value through other comprehensive income:
Investasi saham	510.000.000	510.000.000	Investment in shares
Total Aset Keuangan	874.018.419.466	874.018.419.466	Total Financial Asset
Liabilitas Keuangan			Financial Liabilities
Liabilitas keuangan pada biaya perolehan diamortisasi:			Financial liabilities at amortized cost:
Pinjaman dari lembaga keuangan non-bank	2.000.000.000	2.000.000.000	Loans from non-bank financial institutions
Utang usaha - pihak ketiga	253.030.443.143	253.030.443.143	Trade payables - third parties
Utang lain - lain - pihak ketiga			Other payables
Pihak ketiga	11.037.370.523	11.037.370.523	Third parties
Pihak berelasi	1.100.000	1.100.000	Related parties
Beban akrual	54.938.597.705	54.938.597.705	Accrued expenses
Liabilitas sewa	8.851.408.864	8.851.408.864	Lease liabilities
Pinjaman dari pihak ketiga	126.243.286.353	126.243.286.353	Loans from third party
Total Liabilitas Keuangan	456.102.206.588	456.102.206.588	Total Financial Liabilities

Berikut metode dan asumsi yang digunakan untuk mengestimasi nilai wajar:

1. Kas dan setara kas, piutang usaha - pihak ketiga - neto, piutang lain-lain - pihak ketiga dan berelasi, aset tidak lancar lainnya, utang usaha - pihak ketiga, utang lain-lain - pihak ketiga dan berelasi, dan beban akrual mendekati nilai tercatatnya karena bersifat jangka pendek yang akan jatuh tempo dalam waktu 12 bulan.

2. Nilai tercatat pinjaman dari lembaga keuangan non-bank, utang pembiayaan, liabilitas sewa, dan pinjaman dari pihak ketiga mendekati nilai wajarnya karena suku bunga mengambang dari instrumen keuangan ini tergantung penyesuaian oleh pihak bank, bank kustodian, dan lembaga pembiayaan.

3. Nilai wajar investasi saham dicatat sebesar biaya historis karena nilai wajarnya tidak dapat diukur secara handal. Tidak praktis untuk mengestimasi nilai wajar aset tersebut karena tidak ada jangka waktu penerimaan yang pasti, walaupun tidak diharapkan untuk diselesaikan dalam jangka waktu 12 bulan setelah tanggal laporan posisi keuangan konsolidasian

The following methods and assumptions are used to estimate the fair value:

1. Cash and cash equivalents, trade receivables - third parties - net, other receivables - third parties and related parties, other non-current assets, trade payables - third parties, other payables - third parties and related parties, and accrued expenses approximate their carrying amounts due to the short-term nature that will be due within 12 months.

2. The carrying amounts of loans from non-bank financial institutions, financing payable, lease liabilities, and loans from third parties, approximate their fair value because their interest rates from financial instruments are dependent on adjustment by the banks, custodian bank, and financial institutions.

3. Fair value of investment in shares are carried at historical cost because their fair value can not be measured reliably. It is not practical to estimate the fair value of the asset because there is no definite period of receipt, although it is not expected to be completed within 12 months after the date of the consolidated statement of financial position.

30. Informasi Segmen

Grup mengelompokkan dan mengevaluasi usahanya secara jenis produk yang dijual yaitu penjualan produk digital *via platform* interaktif, penjualan macam-macam barang *via platform* interaktif, promosi dan iklan via *platform* interaktif, pengembangan aplikasi perangkat lunak, konsultasi merek dan IT, komisi transaksi *via platform* interaktif.

Tabel berikut ini menyajikan informasi segmen mengenai hasil operasi Grup.

30. Segment Information

The Group manages and evaluates its operations based on type of digital product sales via interactive platform, products sales of goods sales via interactive platform, promotion and advertising via interactive platform, software application development, brand and IT consulting, transaction commission via interactive platform.

The following tables provide operating segment information regarding the operating results of the Group.

	30 September 2026/*September 30, 2026*								
	Promosi & iklan *via platform* interaktif/ *Promotion & Advertising via interactive platform*	Pengembangan aplikasi perangkat lunak/ *Software application development*	Konsultasi merek&IT/ *Brand and IT consulting*	Penjualan macam-macam barang *via platform* interaktif/ *Good sales via interactive platform*	Penjualan produk digital *via platform* interaktif/ *Digital product sales via interactive platform*	Komisi transaksi *via platform* interaktif/ *Transaction commissions via interactive platform*	Total/*Total*	Eliminasi/ *Elimination*	Konsolidasian/ *Consolidation*
Pendapatan/*Revenue*	143.612.694.553	110.228.013.046	54.808.552.606	660.288.253.496	721.356.769.467	34.890.090.338	1.725.184.373.506	-	1.725.184.373.506
Beban pokok pendapatan/*Cost of revenue*	84.243.723.711	61.706.219.971	21.954.946.235	631.969.463.950	716.851.167.472	22.320.888.051	1.539.046.409.390	-	1.539.046.409.390
Laba kotor/*Gross profit*	59.368.970.842	48.521.793.075	32.853.606.371	28.318.789.546	4.505.601.995	12.569.202.287	186.137.964.116	-	186.137.964.116
Beban usaha/*Operating expenses*	37.189.421.382	5.759.715.176	42.477.647.591	521.207.466	3.498.280.967	3.376.146	89.449.648.728	-	89.449.648.728
Laba usaha/*Operating income (loss)*	22.179.549.460	42.762.077.899	(9.624.041.220)	27.797.582.080	1.007.321.028	12.565.826.141	96.688.315.388	-	96.688.315.388
Pendapatan keuangan/*Finance income*	241.730.043	1.299.920.783	25.724.753	2.059.532	2.034.558	188.689.550	1.760.159.219	-	1.760.159.219
Laba (rugi) selisih kurs - neto/ *Gain (loss) on foreign exchange*	1.054.990.824	2.967.580.288	(5.422.819.792)	-	-	884.227.926	(516.020.754)	-	(516.020.754)
Pemulihan (beban provisi) atas kerugian kredit ekspetasian piutang usaha - neto / *Reversal (provision) for expected credit losses of trade receivables - net*	5.058.069.260	(12.261.631.333)	(4.029.138.691)	55.968.881	(382.587.491)	1.024.370.659	(10.534.948.715)	-	(10.534.948.715)
Beban keuangan/*Finance expenses*	(2.995.389.764)	(188.531.434)	(990.944.691)	(7.248.601.556)	(5.271.625)	(481.169.074)	(11.909.908.144)	-	(11.909.908.144)
Lain-lain - neto/*Others - net*	(4.967.346.720)	(14.133.016.039)	35.466.388.226	(2.882.170.257)	55.153.368	(2.277.364.410)	11.261.644.168	-	11.261.644.168
Total Penghasilan (Beban) Lain-Lain - Neto/*Total Other Income (Expenses) - Net*	(1.607.946.357)	(22.315.677.735)	25.049.209.805	(10.072.743.400)	(330.671.190)	(661.245.349)	(9.939.074.226)	-	(9.939.074.226)
Laba (rugi) sebelum beban pajak penghasilan/ *Income (loss) before income tax expense*	20.571.603.103	20.446.400.164	15.425.168.585	17.724.838.680	676.649.838	11.904.580.792	86.749.241.162	-	86.749.241.162
Penghasilan (beban) pajak penghasilan/*Income tax benefit (expense)*	(5.371.117.409)	(9.289.199.601)	(6.555.319.289)	(4.683.064.514)	9.598.999	(16.043.390)	(25.905.145.204)	-	(25.905.145.204)
Laba neto periode berjalan/ *Net income for the period*	15.200.485.694	11.157.200.563	8.869.849.296	13.041.774.166	686.248.837	11.888.537.402	60.844.095.958	-	60.844.095.958
Penghasilan komprehensif lain/*Other comprehensive income*	261.516.365	6.958.075	421.003.061	-	-	-	689.477.501	-	689.477.501
Total laba komprehensif/ *Total comprehensive income (loss)*	15.462.002.059	11.164.158.638	9.290.852.357	13.041.774.166	686.248.837	11.888.537.402	61.533.573.459	-	61.533.573.459

30 September 2025/*September 30, 2025*

	Promosi & iklan *via platform* interaktif/ *Promotion & Advertising via interactive platform*	Pengembangan aplikasi perangkat lunak/ *Software application development*	Konsultasi merek&IT/ *Brand and IT consulting*	Penjualan macam-macam barang *via platform* interaktif/ *Good sales via interactive platform*	Penjualan produk digital *via platform* interaktif/ *Digital product sales via interactive platform*	Komisi transaksi *via platform* interaktif/ *Transaction commissions via interactive platform*	Total/*Total*	Eliminasi/ *Elimination*	Konsolidasian/ *Consolidation*
Pendapatan/*Revenue*	138.871.333.300	103.873.625.099	53.689.203.225	499.087.887.147	1.125.127.562.964	29.767.164.916	1.950.416.776.651	-	1.950.416.776.651
Beban pokok pendapatan/*Cost of revenue*	69.125.228.135	23.601.877.024	21.943.231.557	477.150.843.326	1.117.247.652.330	10.688.472.165	1.719.757.304.537	-	1.719.757.304.537
Laba kotor/*Gross profit*	69.746.105.165	80.271.748.075	31.745.971.668	21.937.043.821	7.879.910.634	19.078.692.751	230.659.472.114	-	230.659.472.114
Beban usaha/*Operating expenses*	24.779.159.915	6.780.817.027	55.198.249.976	386.192.806	4.095.510.435	2.380.211.223	93.620.141.382	-	93.620.141.382
Laba usaha/*Operating income (loss)*	44.966.945.250	73.490.931.048	(23.452.278.309)	21.550.851.016	3.784.400.199	16.698.481.528	137.039.330.732	-	137.039.330.732
Pendapatan keuangan/*Finance income*	27.638.459	1.495.797.030	5.428.575	-	6.705.631	45.165.822	1.580.735.517	-	1.580.735.517
Laba (rugi) selisih kurs - neto/ *Gain (loss) on foreign exchange*	42.669.994	50.277.997	(983.869.773)	-	-	27.997.161	(862.924.621)	-	(862.924.621)
Pemulihan (beban provisi) atas kerugian kredit ekspetasian piutang usaha - neto / *Reversal (provision) for expected credit losses of trade receivables - net*	(5.952.970.781)	(14.707.912.845)	(2.048.570.132)	(175.098.475)	(138.209.253)	(1.706.204.843)	(24.728.966.329)	-	(24.728.966.329)
Beban keuangan/*Finance expenses*	(1.887.554.771)	(36.924.193)	(9.363.192.878)	(148.500.968)	(6.121.772)	(32.654.674)	(11.474.949.256)	-	(11.474.949.256)
Lain-lain - neto/*Others - net*	(13.420.257.746)	(19.425.436.805)	40.641.766.656	(4.258.597.123)	50.130.820	(2.861.358.152)	726.247.650	-	726.247.650
Total Penghasilan (Beban) Lain-Lain - Neto/*Total Other Income (Expenses) - Net*	(21.190.474.845)	(32.624.198.816)	28.251.562.448	(4.582.196.566)	(87.494.574)	(4.527.054.686)	(34.759.857.039)	-	(34.759.857.039)
Laba (rugi) sebelum beban pajak penghasilan/ *Income (loss) before income tax expense*	23.776.470.405	40.866.732.232	4.799.284.139	16.968.654.450	3.696.905.625	12.171.426.842	102.279.473.693	-	102.279.473.693
Penghasilan (beban) pajak penghasilan/*Income tax benefit (expense)*	5.939.760.017	10.373.936.128	4.546.837.098	2.942.379.335	729.143.613	2.019.436.915	26.551.493.106	-	(26.551.493.106)
Laba neto periode berjalan/ *Net income for the period*	17.836.710.388	30.492.796.104	252.447.041	14.026.275.115	2.967.762.012	10.151.989.927	75.727.980.587	-	75.727.980.587
Penghasilan komprehensif lain/*Other comprehensive income*	114.714.206	349.630.373	2.754.756.445	-	-	-	3.219.101.024	-	3.219.101.024
Tota laba komprehensif/ *Total comprehensive income (loss)*	17.951.424.594	30.842.426.477	3.007.203.486	14.026.275.115	2.967.762.012	10.151.989.927	78.947.081.611	-	78.947.081.611

31. Laba per Saham / 31. Earnings per Share

	30 September 2026/ *September 30, 2026*	30 September 2025/ *September 30, 2025*	
Laba yang dapat diatribusikan kepada pemilik Entitas Induk yang digunakan dalam perhitungan laba per saham	56.248.088.982	74.823.640.507	Net income attributable to the owners of the Company used in calculating earnings per share
Rata-rata tertimbang jumlah saham beredar			Weighted average number of shares outstanding
Dasar	11.938.622.394	11.938.622.394	Basic
Laba neto per saham:			Earnings per share
Dasar	4,71	6,27	Basic

Jumlah rata-rata tertimbang saham yang digunakan sebagai penyebut

Weighted average number of shares used as the denominator.

32. Informasi Tambahan untuk Laporan Arus Kas / 32. Supplementary Information for Cash Flows

a. Aktivitas investasi non-kas yang signifikan

a. Significant non-cash investing activities

	30 September 2026/ *September 30, 2026*	30 September 2025/ *September 30, 2025*	
Penambahan pinjaman pihak ketiga akibat selisih kurs	11.696.995.911	7.901.551.472	Additional loans from third parties due to exchange rate differences
Penambahan aset tak berwujud melalui uang muka	8.789.306.256	30.184.455.358	Acquisition of intangible assets through advances
Pengurangan liabilitas sewa dan aset hak guna akibat modifikasi sewa	2.870.243.618	9.268.932.042	Deduction lease liability and right of use assets due to rent modification

b. Rekonsiliasi liabilitas yang timbul dari aktivitas pendanaan

Tabel di bawah ini menjelaskan perubahan dalam liabilitas Grup yang timbul dari aktivitas pendanaan, termasuk perubahan yang timbul dari arus kas dan perubahan nonkas. Liabilitas yang timbul dari aktivitas pendanaan adalah liabilitas yang arus kas, atau arus kas masa depannya, diklasifikasikan dalam laporan arus kas konsolidasian Grup sebagai arus kas dari aktivitas pendanaan.

b. Reconciliation of liabilities arising from financing activities

The table below details changes in the Group's liabilities arising from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are those for which cash flows were, or future cash flows will be, classified in the Group's consolidated statements of cash flows as cash flows from financing activities.

	Utang pembiayaan/ *Financing payable*	Pinjaman dari lembaga keuangan non-bank/ *Loans from non-bank financial institutions*	Pinjaman dari pihak ketiga/ *Loans from third party*	Liabilitas sewa/ *Lease liabilities*	Total	
Saldo neto pada 1 Januari 2025	566.398.714	2.000.000.000	113.632.100.000	21.539.887.454	137.738.386.168	Balance as at January 1, 2025
Non-kas	-	-	9.664.916.353	(7.114.383.437)	2.550.532.916	Non-cash
Arus kas	(566.398.714)	-	2.946.270.000	(5.574.095.153)	(3.194.223.867)	Financing cash flows
Saldo neto pada 31 Desember 2025	-	2.000.000.000	126.243.286.353	8.851.408.864	137.094.695.217	Balance as at December 31, 2025
Non-kas	-	-	11.696.995.911	(2.870.243.618)	8.826.752.293	Non-cash
Arus kas	-	(2.000.000.000)	(2.236.200.000)	(4.397.241.052)	(8.633.441.052)	Financing cash flows
Saldo neto pada 30 September 2026	-	-	135.704.082.264	1.583.924.194	137.288.006.458	Balance as at September 30, 2026

33. Perjanjian Penting

Entitas Induk

Perjanjian dengan Pelanggan

PT Nusadaya Prima Unggul

Berdasarkan perjanjian No. 089/PKS/WIR-NPU/X/2024 tanggal 22 Oktober 2024, Entitas Induk mengadakan perjanjian dengan PT Nusadaya Prima Unggul sehubungan dengan jasa "*Brand Development & Marketing Program"*, dengan *level* pekerjaan sebagai berikut:

a. *Brand Strategy*;
b. *Content Strategy*;
c. *User Experience (UX)*;
d. *Brand Integration*.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, Entitas Induk belum melakukan perpanjangan atas perjanjian tersebut.

PT Nusadaya Prima Unggul

Berdasarkan perjanjian No. 005/PKS/WIR-NPI/IX/2025 tanggal 2 September 2025, Entitas Induk mengadakan perjanjian dengan PT Nusadaya Prima Unggul sehubungan dengan jasa "*Rebranding Website"*, dengan tahapan*/ fase* pekerjaan sebagai berikut:

a. Website Assessment & Strategy Alignment
b. Information Architecture & Content Direction
c. *UI/UX Design*
d. *Website Design Implementation*.
e. Website Development & Deployment
f. *Warranty & Post - Launch Support*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Andalan Kreasiff Utama

Berdasarkan perjanjian No.097/PKS/WIR-AKU/III/2025 tanggal 27 Maret 2025, Entitas Induk mengadakan perjanjian dengan PT Andalan Kreasiff Utama sehubungan dengan Perjanjian pekerjaan sebagai berikut:

a. Brand Asessment & Diagnosis
b. *Rebranding Strategy Development*
c. *Brand Identity Redesign*
d. *Brand Appication & Touchpoint Alignment*
e. *Internal Brand Alignment & Socialization*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, Entitas Induk belum melakukan perpanjangan atas perjanjian tersebut.

33. Significant Agreements

The Company

Agreements with Customers

PT Nusadaya Prima Unggul

Based on cooperation agreement No. 089/PKS/WIR-NPU/X/2024 dated October 22, 2024, the Company entered into an agreement with PT Nusadaya Prima Unggul regarding the "Brand Development & Marketing Program", with the following stages of work:

a. Brand Strategy;
b. Content Strategy;
c. User Experience (UX);
d. Brand Integration.

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement. As of the date of the audited financial statements, the Company has not renewed the agreement.

PT Nusadaya Prima Unggul

Based on Agreement No. 005/PKS/WIR-NPI/IX/2025 dated September 2, 2025, the Parent Entity entered into an agreement with PT Nusadaya Prima Unggul regarding "Website Rebranding" services, with the following work phase stages:

a. Website Assessment & Strategy Alignment
b. Information Architecture & Content Direction
c. *UI/UX Design*
d. Website Design Implementation.
e. Website Development & Deployment
f. *Warranty & Post - Launch Support*

This agreement is valid for one (1) year from the date the agreement is signed by both parties. The rights and obligations of the parties, as well as other provisions, are regulated in the agreement.

PT Andalan Kreasiff Utama

Based on Agreement No. 097/PKS/WIR-AKU/III//2025 dated March 27, 2025, the Company entered into an agreement with PT Andalan Kreasiff Utama in relation to the following scope of work:

a. Brand Asessment & Diagnosis
b. Rebranding Strategy Development
c. Brand Identity Redesign
d. Brand Appication & Touchpoint Alignment
e. Internal Brand Alignment & Socialization

This agreement is valid for a period of one (1) year from the date it is signed by both parties. The rights and obligations of the parties as well as other provisions are stipulated in the agreement. As of the date of the audited financial statements, the Company has not renewed the agreement.

PT Paduan Digital Jaya

Berdasarkan perjanjian No. 002/PKS/WIR-PDJ/IX/2025 tanggal 1 September 2025, Entitas Induk mengadakan perjanjian dengan PT Paduan Digital Jaya sehubungan dengan *Brand Development Program* sehubungan dengan Perjanjian pekerjaan sebagai berikut:

a. *Brand Analysis & Discovery*
b. *Brand Strategy Formulation*
c. *Brand Identity Development*
d. *Brand Guidelines Development*
e. *Brand Communication Framework*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Paduan Digital Jaya

Based on Agreement No. 002/PKS/WIR-PDJ/IX/2025 dated September 1, 2025, the Company entered into an agreement with PT Paduan Digital Jaya in relation the "Brand Development Program" with the following stages of work:

a. Brand Analysis & Discovery
b. Brand Strategy Formulation
c. Brand Identity Development
d. Brand Guidelines Development
e. Brand Communication Framework

This agreement is valid for a period of one (1) year from the date it is signed by both parties. The rights and obligations of the parties as well as other provisions are stipulated in the agreement

PT Inspirasi Pemuda Bangsa

Berdasarkan perjanjian No. 040/PKS/WIR-IPB/III/2025 tanggal 10 Maret 2025, Entitas Induk mengadakan perjanjian dengan PT Inspirasi Pemuda Bangsa sehubungan dengan *Brand Development & Marketing Program* Pengadaan Jasa Konsultasi Brand sehubungan dengan perjanjian pekerjaan sebagai berikut:

a. *Brand Discovery Research*
b. *Brand Strategy Development*
c. *Brand Identity Development*
d. *Marketing Strategy & Planning*
e. *Brand Guidelines & Governance*
f. *Marketing Campaign Development & Execution*
g. *Digital Branding & Online Presence*
h. *Monitoring, Evaluation & Reporting*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, Entitas Induk belum melakukan perpanjangan atas perjanjian tersebut.

Berdasarkan perjanjian No. 004/PKS/WIR-IPB/IX/2024 tanggal 2 September 2024, Entitas Induk mengadakan perjanjian dengan PT Inspirasi Pemuda Bangsa sehubungan dengan "*Brand Development & AR Development"* dengan *level* pekerjaan sebagai berikut:

a. *Brand Strategy*
b. *Brand Visual Identity*
c. *Brand Communication Roadmap*
d. *Brand Guidelines & Internal Socialization*
e. *Augmented Reality (AR) Development*
f. *Brand Development*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Inspirasi Pemuda Bangsa

Based on Agreement No. 040/PKS/WIR-IPB/III/2025 dated March 10, 2025, the Company entered into an agreement with PT Inspirasi Pemuda Bangsa Jaya in relation to the "Brand Development & Marketing Program for Brand Consultancy Services" with the following stages of work:

a. Brand Discovery Research
b. Brand Strategy Development
c. Brand Identity Development
d. Marketing Strategy & Planning
e. Brand Guidelines & Governance
f. Marketing Campaign Development & Execution
g. Digital Branding & Online Presence
h. Monitoring, Evaluation & Reporting

This agreement is valid for a period of one (1) year from the date it is signed by both parties. The rights and obligations of the parties as well as other provisions are stipulated in the agreement. As of the date of the audited financial statements, the Company has not renewed the agreement.

Based on cooperation agreement No. 004/PKS/WIR-IPB/IX/2024 dated September 2, 2024, the Company entered into an agreement is with PT Inspirasi Pemuda Bangsa regarding the "Brand Development & AR Development" with the following stages of work:

a. Brand Strategy
b. Brand Visual Identity
c. Brand Communication Roadmap
d. Brand Guidelines & Internal Socialization
e. Augmented Reality (AR) Development
f. Brand Development

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Duwa Mitra Setala

Berdasarkan perjanjian No. 016/PKS/WIR-DMS/I/2025 tanggal 6 Januari 2025, Entitas Induk mengadakan perjanjian dengan PT Duwa Mitra Setala sehubungan dengan "*Brand Development & Marketing Program"* dengan *level* pekerjaan sebagai berikut:
a. *Brand Strategy*
b. *Brand Visual Identity*
c. *Brand Communication Roadmap*
d. *Brand Guideline & Internal Socialization*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, Entitas Induk belum melakukan perpanjangan atas perjanjian tersebut.

Berdasarkan perjanjian No. 058/PKS/WIR-DMS/IX/2025 tanggal 12 September 2025, Entitas Induk mengadakan perjanjian dengan PT Duwa Mitra Setala sehubungan dengan "Web & *Development Program"* dengan *level* pekerjaan sebagai berikut:
a. *Design Research & Requirement Analysis*
b. *User Experience UX Design*
c. *Wireframing*
d. *Design System & UI Components*
e. *User Interface (UI) Design*
f. *Prototype Development*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Nirmala Kurnia Sejahtera

Berdasarkan perjanjian No. 063/PKS/WIR-NKS/III/2025 tanggal 17 Maret 2025, Entitas Induk mengadakan perjanjian dengan PT Nirmala Kurnia Sejahtera sehubungan dengan "*Brand Development & Marketing Porgram"* dengan *level* pekerjaan sebagai berikut:
a. *Brand Research & Strategy Development*
b. *Brand Visual Identity Development*
c. *Brand Communication & Marketing Roadmap*
d. *Brand Guidelines & Internal Alignment*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, Entitas Induk belum melakukan perpanjangan atas perjanjian tersebut.

PT Duwa Mitra Setala

Based on cooperation agreement No. 016/PKS/WIR-DMS/I/2025 dated January 6, 2025, the Company entered into an agreement is with PT Duwa Mitra Setala regarding the "Brand Development & Marketing Program" with the following stages of work:
a. Brand Strategy
b. Brand Visual Identity
c. Brand Communication Roadmap
d. Brand Guideline & Internal Socialization

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement. As of the date of the audited financial statements, the Company has not renewed the agreement.

Based on cooperation agreement No. 058 PKS/WIR-DMS/IX/2025 dated September 12, 2025, the Company entered into an agreement is with PT Duwa Mitra Setala regarding the "Web Development Program" with the following stages of work:
a. Design Research & Requirement Analysis
b. User Experience UX Design
c. Wireframing
d. Design System & UI Components
e. User Interface (UI) Design
f. Prototype Development

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Nirmala Kurnia Sejahtera

Based on cooperation agreement No. 063/PKS/WIR-NKS/III/2025 dated March 17, 2025, the Company entered into an agreement is with PT Nirmala Kurnia Sejahtera regarding the "Brand Development & Marketing Porgram" with the following stages of work:
a. Brand Research & Strategy Development
b. Brand Visual Identity Development
c. Brand Communication & Marketing Roadmap
d. Brand Guidelines & Internal Alignment

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement. As of the date of the audited financial statements, the Company has not renewed the agreement.

PT Indo Kembang Khatulistiwa

Berdasarkan perjanjian No. 126/PKS/WIR-IKK/VIII/2025 tanggal 29 Agustus 2025, Entitas Induk mengadakan perjanjian dengan PT Indo Kembang Khatulistiwa sehubungan dengan "*Business Brand Development Program "* dengan *level* pekerjaan sebagai berikut:

a. *Brand Discovery & Assessment*
b. *Brand Strategy Development*
c. *Brand Identity Development*
d. *Brand Messaging & Communication*
e. *Brand Implementation & Activation*
f. *Brand guidelines & Documentation*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 124/PKS/WIR-IKK/IX/2025 tanggal 31 Oktober 2025, Entitas Induk mengadakan perjanjian dengan PT Indo Kembang Khatulistiwa sehubungan dengan "*Brand Development Marketing Program "* dengan *level* pekerjaan sebagai berikut:

a. *Brand Audit*
b. *Brand Architecture Strategy*
c. *Brand Guardianship Program*
d. *Market Research & Analysis*
e. *Content & Brand Communication*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Emi Lending Inc.

Berdasarkan perjanjian No.002/PKS/WIR-EMIL/IX/2025 tanggal 2 September 2025, Entitas Induk mengadakan perjanjian dengan Emi Lending Inc. Unggul sehubungan dengan "*AR Brand Experience Platform Development"* dengan *level* pekerjaan sebagai berikut:
a. *Concept Development*
b. *AR Platform Development*
c. *Digital Asset Development*
d. *System Integration*
e. *Testing and Optimization*
f. *Technical Support*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Indo Kembang Khatulistiwa

Based on cooperation agreement No. 126/PKS/WIR-IKK/VIII/2025 dated August 29, 2025, the Company entered into an agreement is with PT Indo Kembang Khatulistiwa regarding the "Business Brand Development Program" with the following stages of work:
a. Brand Discovery & Assessment
b. Brand Strategy Development
c. Brand Identity Development
d. Brand Messaging & Communication
e. Brand Implementation & Activation
f. Brand guidelines & Documentation

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Based on cooperation agreement No. 124/PKS/WIR-IKK/IX/2025 dated October 31, 2025, the Company entered into an agreement is with PT Indo Kembang Khatulistiwa regarding the "Brand Development Marketing Program" with the following stages of work:
a. Brand Audit
b. Brand Architecture Strategy
c. Brand Guardianship Program
d. Market Research & Analysis
e. Content & Brand Communication

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Emi Lending Inc.

Based on cooperation agreement No. 002/PKS/WIR-EMIL/IX/2025 dated September 2, 2025, the Company entered into an agreement is with Emi Lending Inc. regarding the "AR Brand Experience Platform Development" with the following stages of work:
a. Concept Development
b. AR Platform Development
c. Digital Asset Development
d. System Integration
e. Testing and Optimization
f. Technical Support

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Expedia Management Inc.

Berdasarkan perjanjian No.003/PKS/WIR-EMI/X/2025 tanggal 3 Oktober 2025, Entitas Induk mengadakan perjanjian dengan Expedia Management Inc. Unggul sehubungan dengan "*Technology Content and Thought Leadrship "* dengan *level* pekerjaan sebagai berikut:
a. *Technology Content development*
b. *Thought Leadership Strategy*
c. *Research and Insight Development*
d. *Digital Publication and Content Distribution Support*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Expedia Management Inc.

Based on cooperation agreement No. 003/PKS/WIR-EMI/X/2025 dated October 3, 2025, the Company entered into an agreement is with Expedia Management Inc. regarding the "Technology Content and Thought Leadrship" with the following stages of work:
a. Technology Content development
b. Thought Leadership Strategy
c. Research and Insight Development
d. Digital Publication and Content Distribution Support

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Digital Mitra Selaras

Berdasarkan perjanjian No. 053/PKS/WIR-DMS/X/2025 tanggal 16 Oktober 2025, Entitas Induk mengadakan perjanjian dengan PT Digital Mitra Selaras sehubungan dengan Perjanjian pekerjaan sebagai berikut:
a. *Requirement Analysis & Project Planning*
b. *Information Architecture & UX Planning*
c. *UI/UX Design*
d. *Front-End Development*
e. *Back-End Development & CMS*
f. *Content Integration*
g. *Website Security & Compliance*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, Entitas Induk belum melakukan perpanjangan atas perjanjian tersebut.

PT Digital Mitra Selaras

Based on Agreement No. 053/PKS/WIR-DMS/X/2025 dated October 16, 2025, the Company entered into an agreement with PT Digital Mitra Selaras in relation to the following scope of work:
a. Requirement Analysis & Project Planning
b. Information Architecture & UX Planning
c. UI/UX Design
d. Front-End Development
e. Back-End Development & CMS
f. Content Integration
g. Website Security & Compliance

This agreement is valid for a period of one (1) year from the date it is signed by both parties. The rights and obligations of the parties as well as other provisions are stipulated in the agreement. As of the date of the audited financial statements, the Company has not renewed the agreement.

Perjanjian dengan Vendor

PT Nusa Sedaya Unggul

Berdasarkan perjanjian No. 012/PKS/WIR-NSU/XI/2024 tanggal 4 November 2024, Entitas Induk mengadakan perjanjian sehubungan "*Brand Development Program"* dengan *level* pekerjaan sebagai berikut:
a. *Brand Audit & Analysis*
b. *Industry & Brand Review Analysis*
c. *Brand Issue & Opportunity Identification*
d. *Brand Platform Recommendation*
e. *Brandline/Tagline Recommendation*
f. *Brand Tone of Voice*
g. *Brand Audience Segmentation*
h. *Brand Activation Guideline*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Agreements with Vendors

PT Nusa Sedaya Unggul

Based on cooperation agreement No. 012/PKS/WIR-NSU/XI/2024 dated November 4, 2024, The Company entered into an agreement regarding the "Brand Development Program" with following stages of work:
a. Brand Audit & Analysis
b. Industry & Brand Review Analysis
c. Brand Issue & Opportunity Identification
d. Brand Platform Recommendation
e. Brandline/tagline recommendation
f. Brand Tone of Voice
g. Brand Audience Segmentation
h. Brand Activation Guideline

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Berdasarkan perjanjian No. 011/PKS/WIR-NSU/VI/2025 tanggal 11 Juni 2025, Entitas Induk mengadakan perjanjian sehubungan Brand Development & AR Development Program dengan level pekerjaan *Brand Strategy Development.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Based on cooperation agreement No. 011/PKS/WIR-NSU/VI/2025 dated Juni 11, 2025, The Company entered into an agreement regarding the Brand Development & AR Development with following stages of work Brand Strategy Development.

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Pilar Mitra Bersama

Berdasarkan perjanjian No. 020/PKS/WIR-PMB/X/2025 tanggal 20 Oktober 2025, Entitas Induk mengadakan perjanjian sehubungan *International Project Acquisition & Business Development Overseas Project Facilitation Fee Business Development Fee*.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Pilar Mitra Bersama

Based on cooperation agreement No. 020/PKS/WIR-PMB/X/2025 dated October 20, 2025, The Company entered into an agreement regarding the International Project Acquisition & Business Development Overseas Project Facilitation Fee Business Development Fee.

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Citra Kreasi Anugrah

Berdasarkan perjanjian No. 013/PKS/VDR/WIR-CKA/X/2025 tanggal 13 Oktober 2025, Entitas Induk mengadakan perjanjian sehubungan "*International Brand Identity & Visual Design Agency, Technology Data & Analytics"*.
Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Citra Kreasi Anugrah

Based on cooperation agreement No. 013/PKS/VDR/WIR-CKA/X/2025 dated October 13, 2025, The Company entered into an agreement regarding "the International Brand Identity & Visual Design Agency, Technology Data & Analytics".
This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Btari Nusa Cemerlang

Berdasarkan perjanjian No. 017/PKS/VDR/WIR-BNC/X/2025 tanggal 17 Oktober 2025, Entitas Induk mengadakan perjanjian sehubungan *Co-Branding & Joint Marketing Vendor, event Organizer & Technology Forum, Creative Asset production Vendor and UI/UX Design.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Btari Nusa Cemerlang

Based on cooperation agreement No. 017/PKS/VDR/WIR-BNC/X/2025 dated October 17, 2025, The Company entered into an agreement regarding the Co-Branding & Joint Marketing Vendor, event Organizer & Technology Forum, Creative Asset production Vendor and UI/UX Design.

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Adidaya Lestari Nusantara

Berdasarkan perjanjian No. 022/PKS/VDR/WIR-ALN/X/2025 tanggal 22 Oktober 2025, Entitas Induk mengadakan perjanjian sehubungan *Content Strategy & Editorial consultant Whitepaper & Case Study Production, Digital Campaign Strategy & Media Planning Agency, Digital Advertising Platform (Media Spend), Video Explainer & motion Graphic Studiomedia Placement & Content.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Adidaya Lestari Nusantara

Based on cooperation agreement No. 022/PKS/VDR/WIR-ALN/X/2025 dated October 22, 2025, The Company entered into an agreement regarding the Content Strategy & Editorial consultant Whitepaper & Case Study Production, Digital Campaign Strategy & Media Planning Agency, Digital Advertising Platform (Media Spend), Video Explainer & motion Graphic Studiomedia Placement & Content.

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Tiktok Cipta Tekno

Berdasarkan perjanjian No. 014/PKS/VDR/TCT-WIR/III/2025 tanggal 17 Maret 2025, Entitas Induk mengadakan perjanjian sehubungan "*Brand Development & Marketing Program, and Metaverse Development*".

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, Entitas Induk belum melakukan perpanjangan atas perjanjian tersebut.

PT Gerbang Biru Inovasi

Berdasarkan perjanjian No. 003/PKS/VDR/GBI-WIR/II/2025 tanggal 3 Februari 2025, Entitas Induk mengadakan perjanjian sehubungan "*Brand Development & Marketing Program, Metaverse Development and Business Brand Development*".

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, Entitas Induk belum melakukan perpanjangan atas perjanjian tersebut.

ATK

Perjanjian dengan Pelanggan

PT Kazan Teknologi Makmur

Berdasarkan perjanjian kerjasama No. 008.1/PKS/ATK-KTM/IX/2025 tanggal 8 September 2025, ATK mengadakan perjanjian dengan PT Kazan Teknologi Makmur sehubungan dengan jasa *AR Development Program With 5 Animation* dengan *level* pekerjaan sebagai berikut:

a. *AR Concept Development and Project Planning;*
b. *Animation Concept and Storyboard Development;*
c. *3D Modeling and Animation Production;*
d. *AR Application Development and Integration;*
e. *Testing and Performance Optimization;*
f. *Deployment and Implementation Support.*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Indo Kembang Khatulistiwa

Berdasarkan perjanjian kerja sama No. 021.1/PKS/ATK-IKK/I/2025, tanggal 6 Januari 2025, ATK mengadakan perjanjian dengan PT Indo Kembang Khatulistiwa sehubungan dengan jasa pengembangan *Instagram Filter AI and AR Photobooth* dengan *level* pekerjaan sebagai berikut:

a. *Concept Development & Creative Design*
b. *AI & AR Technology Design*
c. *Instagram Filter Development*
d. *AR Photobooth Software Development*
e. *AI Image Processing & Enchancement*
f. *UI/UX Design & User Interaction*
g. *Platform Integration & Deployment*
h. *Testing & Quality Assurance*

PT Tiktok Cipta Tekno

Based on cooperation agreement No. 014/PKS/VDR/TCT-WIR/III/2025 dated March 17, 2025, The Company entered into an agreement regarding "Brand Development & Marketing Program, and Metaverse Development".

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement. As of the date of the audited financial statements, the Company has not renewed the agreement.

PT Gerbang Biru Inovasi

Based on cooperation agreement No. 003/PKS/VDR/GBI-WIR/II/2025 dated February 3, 2025, The Company entered into an agreement regarding "Brand Development & Marketing Program, Metaverse Development and Business Brand Development".

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement. As of the date of the audited financial statements, the Company has not renewed the agreement.

ATK

Agreements with Customers

PT Kazan Teknologi Makmur

Based on the cooperation agreement No. 008.1/PKS/ATK-KTM/IX/2025 dated September 8, 2025, ATK entered into agreement with PT Kazan Teknologi Makmur regarding AR Development Program With 5 Animation services, with the following stages of work as follows:

a. AR Concept Development and Project Planning;
b. Animation Concept and Storyboard Development;
c. 3D Modeling and Animation Production;
d. AR Application Development and Integration;
e. Testing and Performance Optimization;
f. Deployment and Implementation Support.

This agreement is valid for one (1) year. Other rights, obligations and provisions are stipulated in the agreement.

PT Indo Kembang Khatulistiwa

Based on the cooperation agreement No. 021.1/PKS/ATK-IKK/I/2025, dated January 6, 2025, ATK entered into an agreement with PT Indo Kembang Khatulistiwa regarding the Instagram Filter AI and AR Photobooth services, with the following stages of work:

a. Concept Development & Creative Design
b. AI & AR Technology Design
c. Instagram Filter Development
d. AR Photobooth Software Development
e. AI Image Processing & Enchancement
f. UI/UX Design & User Interaction
g. Platform Integration & Deployment
h. Testing & Quality Assurance

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement.

Berdasarkan perjanjian kerja sama No. 017/PKS/ATK-IKK/VI/2025, tanggal 5 Juni 2025, ATK mengadakan perjanjian dengan PT Indo Kembang Khatulistiwa sehubungan dengan jasa pengembangan *Augmented Reality and Development Softw*are dengan *level* pekerjaan sebagai berikut:

a. *AR Concept and requirement definition*
b. *AR Application Design*
c. *AR Software Development*
d. *AR Content & Asset Development*

Based on the cooperation agreement No. 017/PKS/ATK-IKK/VI/2025, dated June 5, 2025, ATK entered into an agreement with PT Indo Kembang Khatulistiwa regarding the Augmented Reality and Development Software services, with the following stages of work:

a. AR Concept and requirement definition
b. AR Application Design
c. AR Software Development
d. AR Content & Asset Development

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement.

PT Nusadaya Prima Unggul

PT Nusadaya Prima Unggul

Berdasarkan perjanjian kerja sama No. 089/PKS/ATK-NPU/III/2025 tanggal 24 Maret 2025, ATK mengadakan perjanjian dengan PT Nusadaya Prima Unggul dalam Pengembangan *Augmented Reality & Development Software*. dengan *level* pekerjaan sebagai berikut:

a. *Augmented Reality Concept & Design*
b. *Augmented Reality Development*
c. *Software Architecture & System Design*
d. *System Development & Integration*
e. *UI/UX Design & Implementation*
f. *Platform & Device Support*
g. *Testing & Quality Assurance*

Based on the cooperation agreement No. 089/PKS/ATK-NPU/III/2025 dated March 24, 2025, ATK entered into an agreement with PT Nusadaya Prima Unggul regarding Augmented Reality & Development Software, with the following stages of work:

a. Augmented Reality Concept & Design
b. Augmented Reality Development
c. Software Architecture & System Design
d. System Development & Integration
e. UI/UX Design & Implementation
f. Platform & Device Support
g. Testing & Quality Assurance

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, ATK belum melakukan perpanjangan atas perjanjian tersebut.

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement. As of the date of the audited financial statements, ATK has not renewed the agreement.

PT Andalan Utama Nusa

PT Andalan Utama Nusa

Berdasarkan perjanjian kerja sama No. 097/PKS/ATK-AUN/XII/2024 tanggal 20 Desember 2024, ATK mengadakan perjanjian dengan PT Andalan Utama Nusa dalam Pengembangan sistem aplikasi. dengan *level* pekerjaan sebagai berikut:

a. *Level 1 - Software Platform Development*
b. *Level 2 - Design and Content Production*
c. *Level 3 - Scripting and Programming*
d. *Level 4 - Deliverable*

Based on the cooperation agreement No. 097/PKS/ATK-AUN/XII/2024 dated December 20, 2024, ATK entered into an agreement with PT Andalan Utama Nusa regarding Application System services, with the following stages of work:

a. Level 1 - Software Platform Development
b. Level 2 - Design and Content Production
c. Level 3 - Scripting and Programming
d. Level 4 - Deliverable

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 20 Desember 2025 perjanjian ini telah berakhir.

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement. As at December 20, 2025, this agreement has ended.

PT Andalan Kreasiff Utama

PT Andalan Kreasiff Utama

Berdasarkan perjanjian kerja sama No. 052/PKS/ATK-AKU/III/2025 tanggal 14 Maret 2025, ATK mengadakan perjanjian dengan PT Andalan Kreasiff Utama dalam Pengembangan *AR Draw to Life and Catch The Object* dengan *level* pekerjaan sebagai berikut:

a. *Concept Development & Game Design*
b. *AR Experience and Interface Design*
c. *AR Application Development*
d. *AR Content & Asset Development*
e. *System Integration*

Based on the cooperation agreement No. 052/PKS/ATK-AKU/III/2025 dated March 14, 2025, ATK entered into an agreement with PT Andalan Kreasiff Utama regarding AR Draw to Life and Catch The Object services, with the following stages of work:

a. Concept Development & Game Design
b. AR Experience and Interface Design
c. AR Application Development
d. AR Content & Asset Development
e. System Integration

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, ATK belum melakukan perpanjangan atas perjanjian tersebut.

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement. As of the date of the audited financial statements, ATK has not renewed the agreement.

Berdasarkan perjanjian kerja sama No. 004/PKS/ATK-AKU/XII/2025 tanggal 1 Desember 2025, ATK mengadakan perjanjian dengan PT Andalan Kreasiff Utama dalam Pengembangan *Augmented Reality and Development Software* dengan *level* pekerjaan sebagai berikut:

a. *AR Strategy and Requirement Analysis*
b. *AR Experience Design*
c. *AR Software Development*
d. *AR Content and Asset Development*

Based on the cooperation agreement No. 004/PKS/ATK-AKU/XII/2025 dated December 1, 2025, ATK entered into an agreement with PT Andalan Kreasiff Utama regarding Augmented Reality and Development Software services, with the following stages of work:

a. AR Strategy and Requirement Analysis
b. AR Experience Design
c. AR Software Development
d. AR Content and Asset Development

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement.

PT Paduan Digital Jaya

PT Paduan Digital Jaya

Berdasarkan perjanjian kerja sama No. 008/PKS/ATK-PDJ/IV/2025 tanggal 8 April 2025, ATK mengadakan perjanjian dengan PT Paduan Digital Jaya dalam Pengembangan *Brand Activity Production Digital & AR Game App Development* dengan *level* pekerjaan sebagai berikut:

a. *Brand Activity Planning and Concept Development*
b. *Digital Campaign and Activation Design*
c. *AR Game Concept and Gameplay Design*
d. *AR Game Application Development*
e. *Digital Asset and 3D Content Production*
f. *Testing, Optimization and Deployment*

Based on the cooperation agreement No. 008/PKS/ATK-PDJ/IV/2025 dated April 8, 2025, ATK entered into an agreement with PT Paduan Digital Jaya regarding Activity Production Digital & AR Game App Development services, with the following stages of work:

a. Brand Activity Planning and Concept Development
b. Digital Campaign and Activation Design
c. AR Game Concept and Gameplay Design
d. AR Game Application Development
e. Digital Asset and 3D Content Production
f. Testing, Optimization and Deployment

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement.

PT Inspirasi Pemuda Bangsa

PT Inspirasi Pemuda Bangsa

Berdasarkan perjanjian kerja sama No. 007/PKS/ATK-IPB/V/2025 tanggal 5 Mei 2025, ATK mengadakan perjanjian dengan PT Inspirasi Pemuda Bangsa dalam Pengembangan *Augmented Reality & Software* dengan *level* pekerjaan sebagai berikut:

a. *Project Planning and Requirement Definition*
b. *AR Concept and Interaction Design*
c. *3D Content and Digital Asset Development*
d. *Software Development and System Integration*
e. *Testing and Performance Optimization*
f. *Deployment and Technical Support*

Based on the cooperation agreement No. 007/PKS/ATK-IPB/V/2025 dated May 5, 2025, ATK entered into an agreement with PT Inspirasi Pemuda Bangsa regarding Augmented Reality & Software services, with the following stages of work:

a. Project Planning and Requirement Definition
b. AR Concept and Interaction Design
c. 3D Content and Digital Asset Development
d. Software Development and System Integration
e. Testing and Performance Optimization
f. Deployment and Technical Support

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement.

PT Nirmala Kurnia Sejahtera

Berdasarkan perjanjian kerja sama No. 098/PKS/ATK-NKS/III/2025 tanggal 27 Maret 2025, ATK mengadakan perjanjian dengan PT Nirmala Kurnia Sejahtera dalam *Brand Development Program & AR Development* dengan *level* pekerjaan sebagai berikut:
a. *Brand Discovery and Research*
b. *Brand Strategy Development*
c. *Brand Identity and Visual Development*
d. *Augmented Reality (AR) Concept and Experience Design*
e. *AR Software Development and Integration*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, ATK belum melakukan perpanjangan atas perjanjian tersebut.

Berdasarkan perjanjian kerja sama No. 004/PKS/ATK-NKS/VI/2025 tanggal 2 Juni 2025, ATK mengadakan perjanjian dengan PT Nirmala Kurnia Sejahtera dalam *AR & Development Software* dengan *level* pekerjaan sebagai berikut:
a. *Concept Development and Technical Planning*
b. *AR Software Development*
c. *3D Asset and Visual Content Integration*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian kerja sama No. 015.1/PKS/ATK-NKS/XII/2025 tanggal 15 Desember 2025, ATK mengadakan perjanjian dengan PT Nirmala Kurnia Sejahtera dalam *Sistem Aplikasi Augmented Reality* dengan *level* pekerjaan sebagai berikut:
a. *AR System Planning and Requirement Analysis*
b. *AR Experience and Interaction Design*
c. *3D Asset Development and Content Integration*
d. *AR Application Development and System Integration*
e. *System Testing and Optimization*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Borobudur Timur Sejahtera (PT Inovasi Karya Borobudur)

Berdasarkan perjanjian kerja sama No. 092/PKS/ATK-BTS/V/2025 tanggal 28 Mei 2025, ATK mengadakan perjanjian dengan PT Borobudur Timur Sejahtera (PT Inovasi Karya Borobudur) dalam *AR Content Development* dengan *level* pekerjaan sebagai berikut:
a. *AR Content Concept & Planning*
b. *Visual & 3D Asset Design*
c. *AR Content Development & Integration*
d. *Content Testing & Optimization*
e. *Deployment & Implementation Support*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Nirmala Kurnia Sejahtera

Based on the cooperation agreement No. 098/PKS/ATK-NKS/III/2025 dated March 27, 2025, ATK entered into an agreement with PT Nirmala Kurnia Sejahtera regarding Brand Development Program & AR Development services, with the following stages of work:
a. Brand Discovery and Research
b. Brand Strategy Development
c. Brand Identity and Visual Development
d. Augmented Reality (AR) Concept and Experience Design
e. AR Software Development and Integration

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement. As of the date of the audited financial statements, ATK has not renewed the agreement.

Based on the cooperation agreement No. 004/PKS/ATK-NKS/VI/2025 dated June 2, 2025, ATK entered into an agreement with PT Nirmala Kurnia Sejahtera regarding AR & Development Software services, with the following stages of work:
a. Concept Development and Technical Planning
b. AR Software Development
c. 3D Asset and Visual Content Integration

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement.

Based on the cooperation agreement No. 015.1/PKS/ATK-NKS/XII/2025 dated December 15, 2025, ATK entered into an agreement with PT Nirmala Kurnia Sejahtera regarding Augmented Reality Application System services, with the following stages of work:
a. AR System Planning and Requirement Analysis
b. AR Experience and Interaction Design
c. 3D Asset Development and Content Integration
d. AR Application Development and System Integration
e. System Testing and Optimization

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement.

PT Borobudur Timur Sejahtera (PT Inovasi Karya Borobudur)

Based on the cooperation agreement No. 092/PKS/ATK-BTS/V/2025 dated May 28, 2025, ATK entered into an agreement with PT Borobudur Timur Sejahtera (PT Inovasi Karya Borobudur) regarding AR Content Development services, with the following stages of work:
a. AR Content Concept & Planning
b. Visual & 3D Asset Design
c. AR Content Development & Integration
d. Content Testing & Optimization
e. Deployment & Implementation Support

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement.

PT Digital Mitra Selaras

Berdasarkan perjanjian kerja sama No. 013/PKS/ATK-DMS/IX/2025 tanggal 8 September 2025, ATK mengadakan perjanjian dengan PT Digital Mitra Selaras dalam *Augmented Reality App Development Program and VR Content Development* dengan *level* pekerjaan sebagai berikut:

a. *Project initiation and requirement analysis*
b. *System architecture and technical planning*
c. *AR application concept development*
d. *User Interface (UI) and User Experience (UX) design*
e. *VR Content and Environment Design*
f. *3D Modelling, Animation and Digital Asset Creation*
g. *AR Application Development*
h. *VR Content Development and Integration*
i. *Testing, Quality Assurance and Optimization*
j. *Deployment, Documentation and Technical Support*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Digital Mitra Selaras

Based on the cooperation agreement No. 013/PKS/ATK-DMS/IX/2025 dated September 8, 2025, ATK entered into an agreement with PT Digital Mitra Selaras regarding Augmented Reality App Development Program and VR Content Development services, with the following stages of work:

a. Project initiation and requirement analysis
b. System architecture and technical planning
c. AR application concept development
d. User Interface (UI) and User Experience (UX) design
e. VR Content and Environment Design
f. 3D Modelling, Animation and Digital Asset Creation
g. AR Application Development
h. VR Content Development and Integration
i. Testing, Quality Assurance and Optimization
j. Deployment, Documentation and Technical Support

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement.

PT Selaras Laju Rezeki

Berdasarkan perjanjian kerja sama No. 004/PKS/ATK-SLR/IX/2025 tanggal 2 September 2025, ATK mengadakan perjanjian dengan PT Selaras Laju Rezeki dalam *System Augmented Reality* dengan *level* pekerjaan sebagai berikut:

a. *AR Concept and Planning*
b. *Visual and 3D Asset Design*
c. *AR Content Development and Integration*
d. *Content Testing and Optimization*
e. *Deployment and Implementation Support*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Selaras Laju Rezeki

Based on the cooperation agreement No. 004/PKS/ATK-SLR/IX/2025 dated September 2, 2025, ATK entered into an agreement with PT Selaras Laju Rezeki regarding Augmented Reality System services, with the following stages of work:

a. AR Concept and Planning
b. Visual and 3D Asset Design
c. AR Content Development and Integration
d. Content Testing and Optimization
e. Deployment and Implementation Support

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement.

PT Indotiga Jaya Abadi

Berdasarkan perjanjian kerja sama No. 085/PKS/ATK-IJA/X/2025 tanggal 24 Oktober 2025, ATK mengadakan perjanjian dengan PT Indotiga Jaya Abadi dalam Pengembangan *Augmented Reality and Innovative Technology* dengan *level* pekerjaan sebagai berikut:

a. *Project Initiation and Requirement Analysis*
b. *Concept Development and Technology Strategy*
c. *User Experience (UX) and Interface Design*
d. *Digital Content and 3D Asset Development*
e. *Augmented Reality System Development*
f. *Innovative Technology Integration*
g. *System Integration and Feature Implementation*
h. *Testing and Performance Optimization*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Indotiga Jaya Abadi

Based on the cooperation agreement No. 085/PKS/ATK-IJA/X/2025 dated October 24, 2025, ATK entered into an agreement with PT Indotiga Jaya Abadi regarding Augmented Reality and Innovative Technology services, with the following stages of work:

a. Project Initiation and Requirement Analysis
b. Concept Development and Technology Strategy
c. User Experience (UX) and Interface Design
d. Digital Content and 3D Asset Development
e. Augmented Reality System Development
f. Innovative Technology Integration
g. System Integration and Feature Implementation
h. Testing and Performance Optimization

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement

Adspark Inc.

Berdasarkan perjanjian kerja sama No. 012/PKS/ATK-ADS/IX/2025 tanggal 8 September 2025, ATK mengadakan perjanjian dengan Adspark Inc. dalam Pengembangan *BINI AR Experience (9 AR (Back Camera) + No Raffle)* dengan *level* pekerjaan sebagai berikut:
a. *Web based platform developments*
b. *Design & Content Production*
c. *Scripting & Programming*
d. *API, Hosting & Domain (provided by Adspark)*
e. *Implementation*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Perjanjian dengan Vendor

PT Nibung Bumi Lestari

Berdasarkan perjanjian kerja sama No. 0173/PKS/ATK-NBL/IX/2024 tanggal 24 September 2024, ATK mengadakan perjanjian dengan PT Nibung Bumi Lestari sehubungan dengan *VR Content Development,* dengan detail pekerjaan sebagai berikut:
a. Pengembangan Konten *VR*
b. Penyediaan Perangkat Lunak
c. Penyedia Perangkat Keras

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian kerja sama No. 001/PKS/ATK-NBL/VI/2025 tanggal 9 Juni 2025, ATK mengadakan perjanjian dengan PT Nibung Bumi Lestari sehubungan dengan *AR Game Development,* dengan detail pekerjaan sebagai berikut:
a. *Oculus Quest Virtual Reality Platform Development*
b. *VR 360 Development and CMS*
c. *UX Development & User Interface Design*
d. *Installation & Debugging the Program*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Pemalang Inovasi Teknologi

Berdasarkan perjanjian kerja sama No. 001/PKS/ATK-PIT/VII/2025, tanggal 21 Juli 2025, ATK mengadakan perjanjian dengan PT Pemalang Inovasi Teknologi sehubungan dengan jasa *AR Apps Update & Optimization Service*, dengan *level* pekerjaan sebagai berikut:
a. *Advanced system monitoring*
b. *Cloud & synchronization maintenance*
c. *Scalability optimization*
d. *Security patching & Update*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Adspark Inc.

Based on the cooperation agreement No. 012/PKS/ATK-ADS/IX/2025 dated September 8, 2025, ATK entered into an agreement with Adspark Inc regarding BINI AR Experience (9 AR (Back Camera) + No Raffle) services, with the following stages of work:
a. Web based platform developments
b. Design & Content Production
c. Scripting & Programming
d. API, Hosting & Domain (provided by Adspark)
e. Implementation

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement.

Agreements with Vendors

PT Nibung Bumi Lestari

Based on cooperation agreement No. 0173/PKS/ATK-NBL/IX/2024 dated September 24, 2024, ATK entered into an agreement with PT Nibung Bumi Lestari regarding VR Content Development, with the following work details:

a. VR Content Development
b. Software Provision
c. Hardware Provider

This agreement is valid for one (1) year. Rights, obligations and other provisions are regulated in the agreement.

Based on cooperation agreement No. 001/PKS/ATK-NBL/VI/2025 dated June 9, 2025, ATK entered into an agreement with PT Nibung Bumi Lestari regarding AR Game Development, with the following work details:

a. Oculus Quest Virtual Reality Platform Development
b. VR 360 Development and CMS
c. UX Development & User Interface Design
d. Installation & Debugging the Program

This agreement is valid for twelve (12) months. Rights, obligations and other provisions are regulated in the agreement.

PT Pemalang Inovasi Teknologi

Based on the cooperation agreement No. 001/PKS/ATK-PIT/VII/2025, dated July 21, 2025, ATK entered into an agreement with PT Pemalang Inovasi Teknologi regarding the AR Apps Update & Optimization Service, with the following stages of work:
a. Advanced system monitoring
b. Cloud & synchronization maintenance
c. Scalability optimization
d. Security patching & Update

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement.

Berdasarkan perjanjian kerja sama No. 002/PKS/ATK-PIT/XII/2025, tanggal 10 Desember 2025, ATK mengadakan perjanjian dengan PT Pemalang Inovasi Teknologi sehubungan dengan jasa *App Apps Development*, dengan *level* pekerjaan sebagai berikut:
a. *Basic AR Experience*
b. *Interactove AR Application*
c. *Advanced AR Applicaton*
d. *Enterprise-Grade AR System*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Based on the cooperation agreement No. 002/PKS/ATK-PIT/XII/2025, dated December 10, 2025, ATK entered into an agreement with PT Pemalang Inovasi Teknologi regarding the App Apps Development, with the following stages of work:
a. Basic AR Experience
b. Interactove AR Application
c. Advanced AR Applicaton
d. Enterprise-Grade AR System

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement.

PT Nusanta Mega Solusi

Berdasarkan perjanjian kerja sama No. 001/PKS/ATK-NMS/IX/2025, tanggal 23 September 2025, ATK mengadakan perjanjian dengan PT Nusanta Mega Solusi sehubungan dengan jasa *Web AR Product Visualizer*, dengan *level* pekerjaan sebagai berikut:
a. *AR Experience Design & Planning*
b. *3D Asset Preparation & Optimization*
c. *WebAR Development*
d. *AR Rendering & Performance Optimization*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Nusanta Mega Solusi

Based on the cooperation agreement No. 001/PKS/ATK-NMS/IX/2025, dated September 23, 2025, ATK entered into an agreement with PT Nusanta Mega Solusi regarding Web AR Product Visualizer, with the following stages of work:
a. AR Experience Design & Planning
b. 3D Asset Preparation & Optimization
c. WebAR Development
d. AR Rendering & Performance Optimization

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement.

Berdasarkan perjanjian kerja sama No. 002/PKS/ATK-NMS/XI/2025, tanggal 27 November 2025, ATK mengadakan perjanjian dengan PT Nusanta Mega Solusi sehubungan dengan jasa *Cross Platform AR Engine*, dengan *level* pekerjaan sebagai berikut:
a. *AR Engine Architecture Design*
b. *Core AR Framework Development*
c. *Asset & Content Management System*
d. *Deliverables*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2025 perjanjian ini masih berlaku.

Based on the cooperation agreement No. 002/PKS/ATK-NMS/XI/2025, dated November 27, 2025, ATK entered into an agreement with PT Nusanta Mega Solusi regarding Cross Platform AR Engine, with the following stages of work:
a. AR Engine Architecture Design
b. Core AR Framework Development
c. Asset & Content Management System
d. Deliverables

This Agreement is valid for one (1) year. The rights and obligations and other provisions are set forth in the agreement. As at December 31, 2025, this agreement has not been renewed.

PT Nusa Sedaya Teknologi

Berdasarkan perjanjian kerja sama No. 001/PKS/ATK-NST/X/2025, tanggal 16 Oktober 2025, ATK mengadakan perjanjian dengan PT Nusa Sedaya Teknologi sehubungan dengan jasa *Automated Content Development*, dengan *level* pekerjaan sebagai berikut:
a. *Code Track GitHub Actions & GitLab CI*
b. *Asset Track 3D Optimization Pipeline*
c. *Deliverables for CI/CD Setup*
d. *Testing*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Nusa Sedaya Teknologi

Based on the cooperation agreement No. 001/PKS/ATK-NST/X/2025, dated October 16, 2025, ATK entered into an agreement with PT Nusa Sedaya Teknologi regarding Automated Content Development, with the following stages of work:
a. Code Track GitHub Actions & GitLab CI
b. Asset Track 3D Optimization Pipeline
c. Deliverables for CI/CD Setup
d. Testing

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

Berdasarkan perjanjian kerja sama No. 002/PKS/ATK-NST/XI/2025, tanggal 14 November 2025, ATK mengadakan perjanjian dengan PT Nusa Sedaya Teknologi sehubungan dengan jasa *Edge Computing AR*, dengan *level* pekerjaan sebagai berikut:
a. *Cloud based AR*
b. *Edge infrastructure Setup*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Based on the cooperation agreement No. 002/PKS/ATK-NST/XI/2025, dated November 14, 2025, ATK entered into an agreement with PT Nusa Sedaya Teknologi regarding Edge Computing AR, with the following stages of work:

a. Cloud based AR
b. Edge infrastructure Setup

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

PT Milenial Citra Sejahtera

Berdasarkan perjanjian kerja sama No. 001/PKS/ATK-MCS/X/2025, tanggal 8 Oktober 2025, ATK mengadakan perjanjian dengan PT Milenial Citra Sejahtera sehubungan dengan jasa *AR Remote Assistance Hardware Suite*, dengan *level* pekerjaan sebagai berikut:
a. *Hardware Selection & Provisioning*
b. *Device Configuration & Setup*
c. *AR Remote Assistance & Setup*
d. *Security & Data Protection*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Milenial Citra Sejahtera

Based on the cooperation agreement No. 001/PKS/ATK-MCS/X/2025, dated October 8, 2025, ATK entered into an agreement with PT Milenial Citra Sejahtera regarding AR Remote Assistance Hardware Suite, with the following stages of work:
a. Hardware Selection & Provisioning
b. Device Configuration & Setup
c. AR Remote Assistance & Setup
d. Security & Data Protection

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

Berdasarkan perjanjian kerja sama No. 002/PKS/ATK-MCS/X/2025, tanggal 31 Oktober 2025, ATK mengadakan perjanjian dengan PT Milenial Citra Sejahtera sehubungan dengan jasa *Web Extended Reality & Augmented Reality Immersive Virtual*, dengan *level* pekerjaan sebagai berikut:
a. *Hardware Selection & Provisioning*
b. *Device Configuration & Setup*
c. *AR Remote Assistance Software Integration*
d. *Security & Data Protection*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Based on the cooperation agreement No. 002/PKS/ATK-MCS/X/2025, dated October 31, 2025, ATK entered into an agreement with PT Milenial Citra Sejahtera regarding Web Extended Reality & Augmented Reality Immersive Virtual, with the following stages of work:
a. Hardware Selection & Provisioning
b. Device Configuration & Setup
c. AR Remote Assistance Software Integration
d. Security & Data Protection

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

PT Bumi Kreasi Teknologi

Berdasarkan perjanjian kerja sama No. 001/PKS/ATK-BKT/X/2025, tanggal 16 Oktober 2025, ATK mengadakan perjanjian dengan PT Bumi Kreasi Teknologi sehubungan dengan jasa *Web Native 3D Product Configurator*, dengan *level* pekerjaan sebagai berikut:
a. *3D Asset Pipeline*
b. *Modular Architecture*
c. *Core Development The Engine*
d. *UI/UX Layer*
e. *Tools & Tech Stack*
f. *Development Frameworks*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Bumi Kreasi Teknologi

Based on the cooperation agreement No. 001/PKS/ATK-BKT/X/2025, dated October 16, 2025, ATK entered into an agreement with PT Bumi Kreasi Teknologi regarding AR Web Native 3D Product Configurator, with the following stages of work:
a. 3D Asset Pipeline
b. Modular Architecture
c. Core Development The Engine
d. UI/UX Layer
e. Tools & Tech Stack
f. Development Frameworks

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

Berdasarkan perjanjian kerja sama No. 002/PKS/ATK-BKT/X/2025, tanggal 27 Oktober 2025, ATK mengadakan perjanjian dengan PT Bumi Kreasi Teknologi sehubungan dengan jasa *Web AR Performance & Latency Testing*, dengan *level* pekerjaan sebagai berikut:
a. *JavaScript configurator*
b. *Rendering 3D model*
c. *DevTools Performance*
d. *WebXR Emulator*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian kerja sama No. 003/PKS/ATK-BKT/XI/2025, tanggal 27 November 2025, ATK mengadakan perjanjian dengan PT Bumi Kreasi Teknologi sehubungan dengan jasa *Web AR Face Tracking*, dengan *level* pekerjaan sebagai berikut:
a. *Detection, Landmark, & Warping/Anchoring*
b. *MediaPipe Face Mesh Heavy-duty landmark tracking*
c. *Occlusion Handling*
d. *Optimization Checklist*
e. *Asset Management*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Selaras Digital Indonesia

Berdasarkan perjanjian kerja sama No. 001/PKS/ATK-SDI/X/2025, tanggal 6 Oktober 2025, ATK mengadakan perjanjian dengan PT Selaras Digital Indonesia sehubungan dengan jasa *VR Collaborative Workspace Integrator*, dengan *level* pekerjaan sebagai berikut:
a. *System Architecture & Infrastructure Design*
b. *Multi-User VR Integration*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian kerja sama No. 002/PKS/ATK-SDI/XI/2025, tanggal 7 November 2025, ATK mengadakan perjanjian dengan PT Selaras Digital Indonesia sehubungan dengan jasa *IOT & VR Ecosystem Integration*, dengan *level* pekerjaan sebagai berikut:
a. *System Architecture & Ecosystem Design*
b. *IoT Device Integration*
c. *Security & Data Protection*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian kerja sama No. 003/PKS/ATK-SDI/XII/2025, tanggal 8 Desember 2025, ATK mengadakan perjanjian dengan PT Selaras Digital Indonesia sehubungan dengan jasa *AR Product Visualization*, dengan *level* pekerjaan sebagai berikut:
a. *Concept & Experience Planning*
b. *3D Modelling & Asset Preparation*
c. *Deployment & Analytics*

Based on the cooperation agreement No. 002/PKS/ATK-BKT/X/2025, dated October 27, 2025, ATK entered into an agreement with PT Bumi Kreasi Teknologi regarding AR Web AR Performance & Latency Testing, with the following stages of work:
a. JavaScript configurator
b. Rendering 3D model
c. DevTools Performance
d. WebXR Emulator

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

Based on the cooperation agreement No. 003/PKS/ATK-BKT/XI/2025, dated November 27, 2025, ATK entered into an agreement with PT Bumi Kreasi Teknologi regarding Web AR Face Tracking, with the following stages of work:
a. Detection, Landmark, & Warping/Anchoring
b. MediaPipe Face Mesh Heavy-duty landmark tracking
c. Occlusion Handling
d. *Optimization Checklist*
e. Asset Management

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

PT Selaras Digital Indonesia

Based on the cooperation agreement No. 001/PKS/ATK-SDI/X/2025, dated October 6, 2025, ATK entered into an agreement with PT Selaras Digital Indonesia regarding VR Collaborative Workspace Integrator, with the following stages of work:
a. System Architecture & Infrastructure Design
b. Multi-User VR Integration

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

Based on the cooperation agreement No. 002/PKS/ATK-SDI/XI/2025, dated November 7, 2025, ATK entered into an agreement with PT Selaras Digital Indonesia regarding IOT & VR Ecosystem Integration, with the following stages of work:
a. System Architecture & Ecosystem Design
b. IoT Device Integration
c. Security & Data Protection

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

Based on the cooperation agreement No. 003/PKS/ATK-SDI/XII/2025, dated December 8, 2025, ATK entered into an agreement with PT Selaras Digital Indonesia regarding AR Product Visualization, with the following stages of work:
a. Concept & Experience Planning
b. 3D Modelling & Asset Preparation
c. Deployment & Analytics

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

PT Nawasenda Prima Solusindo

Berdasarkan perjanjian kerja sama No. 001/PKS/ATK-NPS/VII/2025, tanggal 18 July 2025, ATK mengadakan perjanjian dengan PT Nawasenda Prima Solusindo sehubungan dengan jasa *AR Draw to Life and Catch The Object,* dengan *level* pekerjaan sebagai berikut:

a. *Analysis & Planning*
b. *UI/UX Design*
c. *Drawing Feature Development*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Nawasenda Prima Solusindo

Based on the cooperation agreement No. 001/PKS/ATK-NPS/VII/2025, dated July 18, 2025, ATK entered into an agreement with PT Nawasenda Prima Solusindo regarding AR Draw to Life and Catch The Object, with the following stages of work:

a. Analysis & Planning
b. UI/UX Design
c. Drawing Feature Development

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

Berdasarkan perjanjian kerja sama No. 002/PKS/ATK-NPS/VIII/2025, tanggal 19 Agustus 2025, ATK mengadakan perjanjian dengan PT Nawasenda Prima Solusindo sehubungan dengan jasa *AR Content Creation Development,* dengan *level* pekerjaan sebagai berikut:

a. *Concept Development & Planning*
b. *AR Asset Design & Production*
c. *AR & AI Filter Photobooth Development*
d. *Implementation, Testing & Optimization*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Based on the cooperation agreement No. 002/PKS/ATK-NPS/VIII/2025, dated August 19, 2025, ATK entered into an agreement with PT Nawasenda Prima Solusindo regarding AR Content Creation Development, with the following stages of work:

a. Concept Development & Planning
b. AR Asset Design & Production
c. AR & AI Filter Photobooth Development
d. Implementation, Testing & Optimization

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

Berdasarkan perjanjian kerja sama No. 003/PKS/ATK-NPS/VIII/2025, tanggal 25 Agustus 2025, ATK mengadakan perjanjian dengan PT Nawasenda Prima Solusindo sehubungan dengan jasa *Instagram AI & AR Photobooth Filter DEV,* dengan *level* pekerjaan sebagai berikut:

a. *Concept & Creative Planning*
b. *UI, Visual & Asset Design*
c. *AR & AI Filter Photobooth Development*
d. *Software & Technologies Used*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Based on the cooperation agreement No. 003/PKS/ATK-NPS/VIII/2025, dated August 25, 2025, ATK entered into an agreement with PT Nawasenda Prima Solusindo regarding Instagram AI & AR Photobooth Filter DEV, with the following stages of work:

a. Concept & Creative Planning
b. UI, Visual & Asset Design
c. AR & AI Filter Photobooth Development
d. Software & Technologies Used

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

PT Bina Bumindo Jaya

Berdasarkan perjanjian kerja sama No. 001/PKS/ATK-BBJ/VII/2025, tanggal 22 Juli 2025, ATK mengadakan perjanjian dengan PT Bina Bumindo Jaya sehubungan dengan jasa *Augmented Reality and Development Software,* dengan *level* pekerjaan sebagai berikut:

a. *Unity with AR Foundation*
b. *Asset creation (Blender/Maya for 3D models)*
c. *Scripting (C++, Unity, JavaScript for WebAR)*
d. *UI/UX Design*
e. *backend integration*
f. *Long-term server hosting or enterprise deployment beyond protoypes.*
g. *Deployment & Optimization, beta release*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Bina Bumindo Jaya

Based on the cooperation agreement No. 001/PKS/ATK-BBJ/VII/2025, dated July 22, 2025, ATK entered into an agreement with PT Bina Bumindo Jaya regarding Augmented Reality and Development Software, with the following stages of work:

a. Unity with AR Foundation
b. Asset creation (Blender/Maya for 3D models)
c. Scripting (C++, Unity, JavaScript for WebAR)
d. UI/UX Design
e. backend integration
f. Long-term server hosting or enterprise deployment beyond protoypes.
g. Deployment & Optimization, beta release

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

Berdasarkan perjanjian kerja sama No. 002/PKS/ATK-BBJ/VIII/2025, tanggal 1 Agustus 2025, ATK mengadakan perjanjian dengan PT Bina Bumindo Jaya sehubungan dengan jasa *Augmented Reality and Software,* dengan *level* pekerjaan sebagai berikut:

a. *Unity with AR Foundation*
b. *Asset creation (Blender/Maya for 3D models)*
c. *Scripting (C++, Unity, JavaScript for WebAR)*
d. *UI/UX Design*
e. *backend integration*
f. *Long-term server hosting or enterprise deployment beyond protoypes.*
g. *Deployment & Optimization, beta release*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Btari Eka Lentera Komunika

Berdasarkan perjanjian kerja sama No. 001/PKS/ATK-BELK/VII/2025, tanggal 17 Juli 2025, ATK mengadakan perjanjian dengan PT Btrari Eka Lentera Komunika sehubungan dengan jasa *Brand Activity Production Digital & AR Game App Development,* dengan *level* pekerjaan sebagai berikut:

a. *Conducting a. AR Mechanics*
b. *App Engine*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian kerja sama No. 002/PKS/ATK-BELK/VIII/2025, tanggal 6 Agustus 2025, ATK mengadakan perjanjian dengan PT Btrari Eka Lentera Komunika sehubungan dengan jasa *Augmented Reality (AR) Game,* dengan *level* pekerjaan sebagai berikut:

a. *Game Engine & Programming*
b. *3D & Visual Tools*
c. *Project Deliverables*
d. *Testing & Quality Assurance*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

VMR

Perjanjian dengan Pelanggan

PT Sentra Makmur Sakti

Pada tanggal 17 Juli 2023, berdasarkan perjanjian No. 039/PKS/VMR-SMS/VII/2023, VMR mengadakan perjanjian dengan PT Sentra Makmur Sakti sehubungan penunjukan sebagai distributor resmi VMR untuk produk digital

Perjanjian ini berlaku selama tiga (3) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan berakhir pada 16 Juli 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Based on the cooperation agreement No. 002/PKS/ATK-BBJ/VIII/2025, dated August 1, 2025, ATK entered into an agreement with PT Bina Bumindo Jaya regarding Augmented Reality and Software, with the following stages of work:

a. Unity with AR Foundation
b. Asset creation (Blender/Maya for 3D models)
c. Scripting (C++, Unity, JavaScript for WebAR)
d. UI/UX Design
e. backend integration
f. Long-term server hosting or enterprise deployment beyond protoypes.
g. Deployment & Optimization, beta release

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

PT Btari Eka Lentera Komunika

Based on the cooperation agreement No. 001/PKS/ATK-BELK/VII/2025, dated July 17, 2025, ATK entered into an agreement with PT Btari Eka Lentera Komunika regarding Brand Activity Production Digital & AR Game App Development, with the following stages of work:

a. Conducting a. AR Mechanics
b. App Engine

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

Based on the cooperation agreement No. 002/PKS/ATK-BELK/VIII/2025, dated August 6, 2025, ATK entered into an agreement with PT Btari Eka Lentera Komunika regarding Augmented Reality (AR) Game, with the following stages of work:

a. Game Engine & Programming
b. 3D & Visual Tools
c. Project Deliverables
d. Testing & Quality Assurance

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

VMR

Agreements with Customers

PT Sentra Makmur Sakti

On July 17, 2023, based on agreement No. 039/PKS/VMR-SMS/VII/2023, VMR entered into agreement with PT Sentra Makmur Sakti regarding the appointment as official distributor of VMR to distribute digital products.

This agreement is valid for three (3) years from the date the agreement is signed by both parties and ended on July 16, 2026. Other rights, obligations and provisions are stipulated in the agreement.

PT Cerdas Digital Nusantara

Berdasarkan Perjanjian No. 003/PKS/VMR-CDN/I/2025 tanggal 2 Januari 2025, VMR mengadakan perjanjian dengan PT Cerdas Digital Nusantara sehubungan dengan "Pemasangan dan Penayangan Konten pada Media Elektronik Audio Visual dan Transaksi Elektronik DAV" dengan lingkup kerja sebagai berikut:

a. Para pihak sepakat untuk bekerja sama dalam kegiatan promosi dan pemasaran Produk Pihak Kedua, di mana Pihak Pertama menyediakan ruang tayang *virtual (virtual showroom)* pada perangkat DAV untuk menayangkan konten Produk Pihak Kedua guna tujuan promosi, pemasaran, dan/atau penjualan melalui perangkat DAV.
b. Tahapan kerja sama meliputi:
    1. Penentuan Produk dan Fee Transaksi atau Pembagian Hasil;
    2. Pemberian harga terbaik & diskon secara berkala untuk ditampilkan di DAV;
    3. Produksi Konten;
    4. Penayangan Konten, Promosi, dan Penjualan Produk;
    5. Pelaporan Transaksi dan Pembayaran.

Perjanjian ini berlaku selama jangka waktu satu (1) tahun terhitung sejak tanggal efektif perjanjian ditandatangani oleh kedua belah pihak dan berakhir pada 2 Januari 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, VMR belum melakukan perpanjangan atas perjanjian tersebut.

PT Cerdas Digital Nusantara

Based on Agreement No. 003/PKS/VMR-CDN/I/2025 dated January 2, 2025 VMR entered into an agreement with PT Cerdas Digital Nusantara regarding "Content Installation and Display on Electronic Audio Visual Media and Electronic Transaction DAV" with the following scope of work:

a. Both parties agree to collaborate in the promotion and marketing of the Second Party's Products, in which the First Party will provide a virtual display space (virtual showroom) on DAV devices, which will be utilized to display the Second Party's Products as content for promotional, marketing, and/or sales purposes through DAV devices.
b. The cooperation includes the following stages:
    1. Product determination and transaction fee or revenue sharing arrangement;
    2. Providing best offers and periodic discounts to be displayed on DAV;
    3. Content production;
    4. Product content display, promotion, and sales;
    5. Transaction and payment reporting.

This agreement is valid for a period of one (1) year from the effective date of signing by both parties and ended on January 2, 2026. The rights, obligations, and other provisions are governed under the terms of the agreement. As of the date of the audited financial statements, VMR has not renewed the agreement.

PT Surya Teknologi Semesta

Berdasarkan Perjanjian No. 110/PKS/VMR-STS/IX/2024 tanggal 26 September 2024, VMR mengadakan perjanjian dengan PT Surya Teknologi Semesta sehubungan dengan "*Advertising: Media Placement for Teknologi Semesta*" dengan lingkup kerja sebagai berikut:

a. *Interactive Media Placement;*
b. *Content Production;*
c. *Benefits.*

Perjanjian ini berlaku selama jangka waktu satu (1) tahun terhitung sejak tanggal efektif perjanjian ini. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, VMR belum melakukan perpanjangan atas perjanjian tersebut.

Berdasarkan Perjanjian No. 060/PKS/VMR-STS/VII/2025 tanggal 21 Juli 2025, VMR mengadakan perjanjian dengan PT Surya Teknologi Semesta sehubung dengan "*Brand Development & Marketing Program with AR App Kiosk*" dengan lingkup kerja sebagai berikut:

a. *Brand discovery & Strategic Concept;*
b. *Visual identity & Brand Development;*
c. *Marketing Platform Kiosk;*
d. *AR App Kiosk Development.*

Perjanjian ini berlaku selama jangka waktu satu (1) tahun terhitung sejak tanggal efektif perjanjian ini dan akan berakhir pada 21 Juli 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Surya Teknologi Semesta

Based on Agreement No. 110/PKS/VMR-STS/IX/2024 dated September 26, 2024, VMR entered into an agreement with PT Surya Teknologi Semesta regarding "Advertising: Media Placement for Teknologi Semesta" with the following scope of work:

a. Interactive Media Placement;
b. Content Production;
c. Benefits.

This agreement is valid for a period of one (1) year from the effective date of the agreement. The rights, obligations, and other provisions are governed under the terms of the agreement. As of the date of the audited financial statements, VMR has not renewed the agreement.

Based on Agreement No. 060/PKS/VMR-STS/VII/2025 dated July 21, 2025, VMR entered into an agreement with PT Surya Teknologi Semesta regarding "Brand Development & Marketing Program with AR App Kiosk" with the following scope of work:

a. *Brand discovery & Strategic Concept;*
b. *Visual identity & Brand Development;*
c. *Marketing Platform Kiosk;*
d. *AR App Kiosk Development.*

This agreement is valid for a period of one (1) year from the effective date of the agreement and will end on July 21 2026. The rights, obligations, and other provisions are governed under the terms of the agreement.

PT Terang Tekno Indonesia

Berdasarkan Perjanjian No. 118/PKS/VMR-TTI/IX/2024 tanggal 27 September 2024, VMR mengadakan perjanjian dengan PT Terang Tekno Indonesia sehubungan dengan "*Advertising: Media Placement for* Terang Tekno Indonesia" dengan lingkup kerja sebagai berikut:

a. Para pihak sepakat bahwa ruang lingkup kerja sama ini mencakup pembuatan dan pengembangan penayangan media interaktif untuk kebutuhan promosi yang akan ditayangkan melalui media elektronik visual interaktif milik Pihak Pertama.
b. *Interactive Media Placement;*
c. *Content Production;*
d. *Benefits.*

Perjanjian ini berlaku selama jangka waktu satu (1) tahun terhitung sejak tanggal efektif perjanjian ini. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, VMR belum melakukan perpanjangan atas perjanjian tersebut.

PT Tekno Mitra Inovatif

Pada tanggal 1 Oktober 2025, berdasarkan perjanjian No. 001/PKS/VMR-TMI/X/2025, VMR mengadakan perjanjian dengan PT Tekno Mitra Inovatif sehubungan penunjukan sebagai distributor resmi VMR untuk produk digital

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan berakhir pada 1 Oktober 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Estate Market International Inc.

Berdasarkan perjanjian No. 063/PKS/VMR-ESTATEMARKET/XI/2025, tanggal 19 November 2025, VMR mengadakan perjanjian sehubungan dengan Estate Market International Inc. dengan ruang lingkup sebagai berikut:

a. *Creative Concept Development;*
b. *Content Planning and Strategy;*
c. *Production of Advertising Content;*
d. *Content Adaptation for Digital Platforms;*
e. *Review and Revision Process;*
f. *Final Delivery of Advertising Materials.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan berakhir pada 19 November 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Terang Tekno Indonesia

Based on Agreement No. 118/PKS/VMR-TTI/IX/2024 dated September 27, 2024, VMR entered into an agreement with PT Terang Tekno Indonesia regarding "Advertising: Media Placement for Terang Tekno Indonesia" with the following scope of work:

a. Both parties agreed that the scope of this collaboration includes the creation and development of interactive media displays for promotional purposes, to be showcased through electronic visual interactive media owned by the First Party;
b. Interactive Media Placement;
c. Content Production;
d. Benefits.

This agreement is valid for a period of one (1) year from the effective date of the agreement. The rights, obligations, and other terms are governed under the provisions of the agreement. As of the date of the audited financial statements, VMR has not renewed the agreement.

PT Tekno Mitra Inovatif

On October 1, 2025, based on agreement No. 001/PKS/VMR-TMI/X/2025, VMR entered into agreement with PT Tekno Mitra Inovatif regarding the appointment as official distributor of VMR to distribute digital products.

This agreement is valid for three (1) years from the date the agreement is signed by both parties and will end on October 1, 2026. Other rights, obligations and provisions are stipulated in the agreement.

Estate Market International Inc.

Based on agreement No. 063/PKS/VMR-ESTATEMARKET/XI/2025 dated November 19, 2025, VMR entered into an agreement with Estate Market International Inc. with the following scope of work:

a. Creative Concept Development;
b. Content Planning and Strategy;
c. Production of Advertising Content;
d. Content Adaptation for Digital Platforms;
e. Review and Revision Process;
f. Final Delivery of Advertising Materials.

This Agreement is valid for one (1) year from the date the agreement is signed by both parties and will end on November 19, 2026. Rights and obligations and other provisions are regulated in the agreement.

PT Nirmala Kurnia Sejahtera

Pada tanggal 3 Maret 2025, berdasarkan perjanjian No. 003/PKS/VMR-NKS/III/2025, VMR mengadakan perjanjian dengan PT Nirmala Kurnia Sejahtera sehubungan dengan "Penyediaan Penayangan Webview pada Kiosk DAV" dengan lingkup kerja sebagai berikut:
a. *System Platform Development;*
b. *Kiosk Hardware;*
c. *Application and Database Server Access to DAV;*
d. Program dan Tampilan Aplikasi;
e. *Layanan pemasangan iklan pada Platform;*
f. *Uploading to Production;*
g. *Bugs Fixing;*
h. *Hardware Delivery and Implementation.*

Perjanjian ini berlaku selama jangka waktu satu (1) tahun terhitung sejak tanggal efektif perjanjian ini dan akan berakhir pada 3 Maret 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Pada tanggal 12 Maret 2025, berdasarkan perjanjian No. 051/PKS/VMR-NKS/III/2025, VMR mengadakan perjanjian dengan PT Nirmala Kurnia Sejahtera sehubungan dengan *"Pengadaan Placement for Event: 8 Device Rental + Content Development + On Site Tech Support"* dengan lingkup kerja sebagai berikut:
a. *8 Device Rental Digital Media;*
b. *Research & Development;*
c. *Modul Development;*
d. Content Production;
e. *Custom UI/UX;*
f. *Staff & Technical for Event.*

Perjanjian ini berlaku selama jangka waktu satu (1) tahun terhitung sejak tanggal efektif perjanjian ini dan akan berakhir pada 12 Maret 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Pada tanggal 10 Juni 2025, berdasarkan perjanjian No. 024/PKS/VMR-NKS/VI/2025, VMR mengadakan perjanjian dengan PT Nirmala Kurnia Sejahtera sehubungan dengan *"Marketing Development"* dengan lingkup kerja sebagai berikut:
a. *Advertisement Placement on Kiosk Media;*
b. *Experimental Marketing & AR Content Development;*
c. *Digital Marketing Development.*

Perjanjian ini berlaku selama jangka waktu satu (1) tahun terhitung sejak tanggal efektif perjanjian ini dan akan berakhir pada 10 Juni 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Nirmala Kurnia Sejahtera

On March 3, 2025, based on Agreement No. 003/PKS/VMR-NKS/III/2025, VMR entered into an agreement with PT Nirmala Kurnia Sejahtera regarding the 'Provision of Webview Display on DAV Kiosks,' with the scope of work as follows.
a. System Platform Development;
b. Kiosk Hardware;
c. Application and Database Server Access to DAV;
d. Application Program and Interface Display;
e. Advertising Placement Services on the Platform;
f. Uploading to Production;
g. Bug Fixing;
h. Hardware Delivery and Implementation.

This agreement is valid for a period of one (1) year from the effective date of the agreement and will expire on March 3, 2026. The rights and obligations, as well as other provisions, are governed under the agreement.

On March 12, 2025, based on Agreement No. 051/PKS/VMR-NKS/III/2025, VMR entered into an agreement with PT Nirmala Kurnia Sejahtera regarding the "Procurement of Placement for Event: 8 Device Rental + Content Development + On-Site Technical Support," with the scope of work as follows:
a. 8 Device Rental Digital Media;
b. Research & Development;
c. Modul Development;
d. Content Production;
e. Custom UI/UX;
f. Staff & Technical for Event.

This agreement is valid for a period of one (1) year from the effective date of the agreement and will expire on March 12, 2026. The rights and obligations, as well as other provisions, are governed under the agreement.

On June 10, 2025, based on Agreement No. 024/PKS/VMR-NKS/VI/2025, VMR entered into an agreement with PT Nirmala Kurnia Sejahtera regarding the "Marketing Development," with the scope of work as follows:
a. Advertisement Placement on Kiosk;
b. Experimental Marketing & AR Content Development;
c. Digital Marketing Development.

This agreement is valid for a period of one (1) year from the effective date of the agreement and will expire on June 10, 2026. The rights and obligations, as well as other provisions, are governed under the agreement.

PT Tekno Indo Summit

Pada tanggal 30 September 2025, berdasarkan perjanjian No. 135/PKS/VMR-TIS/IX/2025, VMR mengadakan perjanjian dengan PT Tekno Indo Summit sehubungan dengan Penjualan Produk Digital dengan lingkup kerja sebagai berikut:

a. Penyediaan produk digital yang akan didistribusikan atau dijual kembali;
b. Menyiapkan dan menginput kode produk digital yang akan digunakan;
c. Menolak penggunaan kode produk diluar ketentuan;
d. Penyaluran produk digital secara tidak langsung dari Phak Kedua sebagai distributor resmi dari pemegang merk kepada konsumen;
e. Perjanjian ini bersifat non-ekslusif;
f. Produk digital berupa kartu perdana, voucher fisik, voucher elektrik, serta produk lainnya.

Perjanjian ini berlaku selama jangka waktu satu (1) tahun terhitung sejak tanggal efektif perjanjian ini dan akan berakhir pada 30 September 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Ecure Medicine Inc.

Pada tanggal 3 November 2025, berdasarkan perjanjian No. 001/PKS/VMR-ECURE/XI/2025, VMR mengadakan perjanjian dengan Ecure Medicine Inc. dengan lingkup kerja sebagai berikut:

a. Learning Experience & Platform Concept Development;
b. VR Educational Content Development;
c. Platform Development & System Integration;
d. Deployment, User Access & technical Support.

Perjanjian ini berlaku selama jangka waktu satu (1) tahun terhitung sejak tanggal efektif perjanjian ini dan akan berakhir pada 3 November 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

EMI Lending Inc.

Pada tanggal 23 Oktober 2025, berdasarkan perjanjian No. 082/PKS/VMR-EMI/X/2025, VMR mengadakan perjanjian dengan Ecure Medicine Inc. dengan lingkup kerja sebagai berikut:

a. *Creative Concept Development;*
b. *Content Planning and Strategy;*
c. *Production of Advertising Content;*
d. *Content Adaptation for Digital Platforms;*
e. *Review and Revision Process;*
f. *Final Delivery of Advertising Materials.*

Perjanjian ini berlaku selama jangka waktu satu (1) tahun terhitung sejak tanggal efektif perjanjian ini dan akan berakhir pada 23 October 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Tekno Indo Summit

On September 30, 2025, based on Agreement No. 135/PKS/VMR-TIS/IX/2025, VMR entered into an agreement with PT Tekno Indo Summit regarding the sales of digital product with the scope of work as follows.

a. Provision of digital products to be distributed or resold;
b. Preparation and input of digital product codes to be used;
c. Rejection of the use of product codes outside the agreed terms;
d. Indirect distribution of digital products by the Second Party as an official distributor of the brand owner to end customers;
e. This agreement is non-exclusive in nature;
f. Digital products include SIM cards, physical vouchers, electronic vouchers, and other related products.

This agreement is valid for a period of one (1) year from the effective date of the agreement and will expire on September 30, 2026. The rights and obligations, as well as other provisions, are governed under the agreement.

Ecure Medicine Inc.

On November 30, 2025, based on Agreement No. 001/PKS/VMR-ECURE/XI/2025, VMR entered into an agreement with Ecure Medicine Inc. with the scope of work as follows:

a. Learning Experience & Platform Concept Development;
b. VR Educational Content Development;
c. Platform Development & System Integration;
d. Deployment, User Access & technical Support.

This agreement is valid for a period of one (1) year from the effective date of the agreement and will expire on November 3, 2026. The rights and obligations, as well as other provisions, are governed under the agreement.

EMI Lending Inc.

On October 23, 2025, based on Agreement No. 082/PKS/VMR-EMI/X/2025, VMR entered into an agreement with Ecure Medicine Inc. with the scope of work as follows:

a. Creative Concept Development;
b. Content Planning and Strategy;
c. Production of Advertising Content;
d. Production of Advertising Content;
e. Review and Revision Process
f. Final Delivery of Advertising Materials.

This agreement is valid for a period of one (1) year from the effective date of the agreement and will expire on October 23, 2026. The rights and obligations, as well as other provisions, are governed under the agreement.

TMM Asia Logistics Inc

Pada tanggal 1 Desember 2025, berdasarkan perjanjian No. 008/PKS/VMR-TMM/XII/2025, VMR mengadakan perjanjian dengan TMM Asia Logistics Inc sehubungan dengan *"Advertising Content Creation"* dengan lingkup kerja sebagai berikut:

a. *Creative Concept Development;*
b. *Content Planning and Strategy;*
c. *Production of Advertising Content;*
d. *Content Adaptation for Digital Platforms;*
e. *Review and Revision Process;*
f. *Final Delivery of Advertising Materials.*

Perjanjian ini berlaku selama jangka waktu satu (1) tahun terhitung sejak tanggal efektif perjanjian ini dan akan berakhir pada 1 Desember 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Express Mobility Inc.

Pada tanggal 1 Desember 2025, berdasarkan perjanjian No.007/PKS/VMR-EMOBILITY/XII/2025, VMR mengadakan perjanjian dengan Express Mobility Inc sehubungan dengan *"VR Marketing Campaign & Brand Activation"* dengan lingkup kerja sebagai berikut:

a. *Campaign Concept & Strategy Development;*
b. *VR Content & Experience Development;*
c. *Brand Activation & Interactive Engagement;*
d. Campaign Deployment & Performance Monitoring.

Perjanjian ini berlaku selama jangka waktu satu (1) tahun terhitung sejak tanggal efektif perjanjian ini dan akan berakhir pada 8 Oktober 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Perjanjian dengan Vendor

PT Rumah Kreasi Teknologi

Berdasarkan perjanjian No. 014/PKS/VDR/VMR-RKT/X/2025, tanggal 14 Oktober 2025, VMR mengadakan perjanjian sehubungan dengan PT Rumah Kreasi Teknologi dengan ruang lingkup sebagai *Voucher Digital Advertising*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan berakhir pada 14 Oktober 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Pesona Ultima Mandiri

Berdasarkan perjanjian No. 005/PKS/VDR/VMR-PUM/XI/2025, tanggal 5 November 2025, VMR mengadakan perjanjian sehubungan dengan PT Pesona Ultima Mandiri dengan ruang lingkup sebagai berikut:

a. *Interactive Content & UI Studio;*
b. *VR Interaction & Demo Development;*
c. *VR Marketing Strategy & Campaign Planning Agency;*
d. *External QA & Testing;*
e. *3D Product Modelling Studio.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan berakhir pada 5 November 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

TMM Asia Logistics Inc

On December 1, 2025, based on Agreement No. 008/PKS/VMR-TMM/XII/2025, VMR entered into an agreement with TMM Asia Logistics Inc regarding the "Advertising Content Creation " with the scope of work as follows.

a. Creative Concept Development;
b. Content Planning and Strategy;
c. Production of Advertising Content;
d. Content Adaptation for Digital Platforms;
e. Review and Revision Process;
f. Final Delivery of Advertising Materials.

This agreement is valid for a period of one (1) year from the effective date of the agreement and will expire on December 1, 2026. The rights and obligations, as well as other provisions, are governed under the agreement.

Express Mobility Inc.

On December 1, 2025, based on Agreement No. 007/PKS/VMR-EMOBILITY/XII/2025, VMR entered into an agreement with Express Mobility Inc regarding the "VR Marketing Campaign & Brand Activation", with the scope of work as follows:

a. Campaign Concept & Strategy Development;
b. VR Content & Experience Development;
c. Brand Activation & Interactive Engagement;
d. Campaign Deployment & Performance Monitoring.

This agreement is valid for a period of one (1) year from the effective date of the agreement and will expire on October 8, 2026. The rights and obligations, as well as other provisions, are governed under the agreement.

Agreements with Vendors

PT Rumah Kreasi Teknologi

Based on agreement No. 014/PKS/VDR/VMR-RKT/X/2025 dated October 14, 2025, VMR entered into an agreement with PT Rumah Kreasi Teknologi, with the following scope of work Voucher Digital Advertising

This Agreement is valid for one (1) year from the date the agreement is signed by both parties and will end on October 14, 2026. Rights and obligations and other provisions are regulated in the agreement.

PT Pesona Ultima Mandiri

Based on agreement No. 005/PKS/VDR/VMR-PUM/XI/2025 dated November 5, 2025, VMR entered into an agreement with PT Pesona Ultima Mandiri, with the following scope of work:

a. Interactive Content & UI Studio;
b. VR Interaction & Demo Development;
c. VR Marketing Strategy & Campaign Planning Agency;
d. External QA & Testing;
e. 3D Product Modelling Studio.

This Agreement is valid for one (1) year from the date the agreement is signed by both parties and will end on November 5 2026. Rights and obligations and other provisions are regulated in the agreement.

PT Orca Indonesia Indah

Berdasarkan perjanjian No. 055/PKS/VMR-OII/VI/2025, tanggal 16 Juni 2025, VMR mengadakan perjanjian sehubungan dengan PT Orca Indonesia Indah dengan ruang lingkup terkait pengembangan Sinkronisasi IOT.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan berakhir pada 16 Juni 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT SJDS Tech World

Berdasarkan perjanjian No. 070/PKS/VMR-SJDS/VI/2025, tanggal 19 Juni 2025, VMR mengadakan perjanjian sehubungan dengan PT SJDS Tech World dengan ruang lingkup terkait Reseacrh and Development (R&D).

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan berakhir pada 19 Juni 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Ide Kreasi Global

Berdasarkan perjanjian No. 013/PKS/VDR/VMR-IDG/X/2025, tanggal 13 Oktober 2025, VMR mengadakan perjanjian sehubungan dengan PT Ide Kreasi Global Indah dengan ruang lingkup sebagai berikut:
a. External QA Vendor;
b. 3D Educational Content Studio;
c. Curriculum & Instructional Design Consultant.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan berakhir pada 13 Oktober 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Wahana Niaga Indonesia

Berdasarkan perjanjian No. 024/PKS/VDR/VMR-WNI/X/2025, tanggal 24 Oktober 2025, VMR mengadakan perjanjian sehubungan dengan PT Wahana Niaga Indonesia dengan ruang lingkup sebagai berikut:
a. *Technical Support Vendor;*
b. *Content & Booth Integration Studio;*
c. *Virtual Store UX & Journey Design Agency;*
d. *Analytics & Reporting Provider.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan berakhir pada 24 Oktober 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Bisnis Digital Solusindo

Berdasarkan perjanjian No. 022/PKS/VMR-BDS/VI/2025, tanggal 10 Juni 2025, VMR mengadakan perjanjian sehubungan dengan PT Bisnis Digital Solusindo dengan ruang lingkup terkait dengan terkait pengembangan *Device for Kiosk.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan berakhir pada 10 Juni 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Orca Indonesia Indah

Based on agreement No. 055/PKS/VMR-OII/VI/2025 dated June 16, 2025, VMR entered into an agreement with PT Orca Indonesia Indah, with the following scope of work regarding the development of IoT synchronization.

This Agreement is valid for one (1) year from the date the agreement is signed by both parties and will end on June 16, 2026. Rights and obligations and other provisions are regulated in the agreement.

PT SJDS Tech World

Based on agreement No. 070/PKS/VMR-SJDS/VI/2025 dated June 19, 2025, VMR entered into an agreement with PT SJDS Tech World, with the following scope of work regarding the development of Reseacrh and Development (R&D).

This Agreement is valid for one (1) year from the date the agreement is signed by both parties and will end on June 19, 2026. Rights and obligations and other provisions are regulated in the agreement.

PT Ide Kreasi Global

Based on agreement No. 013/PKS/VDR/VMR-IDG/X/2025 dated October 13, 2025, VMR entered into an agreement with PT Ide Kreasi Global, with the following scope of work:

a. External QA Vendor;
b. 3D Educational Content Studio;
c. Curriculum & Instructional Design Consultant.

This Agreement is valid for one (1) year from the date the agreement is signed by both parties and will end on October 13, 2026. Rights and obligations and other provisions are regulated in the agreement.

PT Wahana Niaga Indonesia

Based on agreement No. 024/PKS/VDR/VMR-WNI/X/2025 dated October 24, 2025, VMR entered into an agreement with PT Wahana Niaga Indonesia, with the following scope of work:
a. Technical Support Vendor;
b. Content & Booth Integration Studio;
c. Virtual Store UX & Journey Design Agency;
d. Analytics & Reporting Provider.

This Agreement is valid for one (1) year from the date the agreement is signed by both parties and will end on October 24, 2026. Rights and obligations and other provisions are regulated in the agreement.

PT Bisnis Digital Solusindo

Based on agreement No. 022/PKS/VMR-BDS/VI/2025 dated June 10, 2025, VMR entered into an agreement with PT Bisnis Digital Solusindo, with the following scope of work regarding the development of device for Kiosk.

This Agreement is valid for one (1) year from the date the agreement is signed by both parties and will end on June 10, 2026. Rights and obligations and other provisions are regulated in the agreement.

PT Raja Sonang bersaudara

Berdasarkan perjanjian No. 041/PKS/VMR-RSB/VI/2025, tanggal 13 Juni 2025, VMR mengadakan perjanjian sehubungan dengan PT Raja Sonang bersaudara dengan ruang lingkup terkait dengan pengembangan *3D Scanning.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan berakhir pada 13 Juni 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Arta Sukses Digital

Berdasarkan perjanjian No. 015/PKS/VMR-ASD/VI/2025, tanggal 5 Juni 2025, VMR mengadakan perjanjian sehubungan dengan PT Arta Sukses Digital dengan ruang lingkup terkait dengan pengembangan *AI for Kiosk*.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan berakhir pada 5 Juni 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Nusa Sedaya Unggul

Berdasarkan perjanjian No. 018/PKS/VDR/VMR-NSU/VI/2025, tanggal 18 Juni 2025, VMR mengadakan perjanjian sehubungan dengan PT Nusa Sedaya Unggul dengan ruang lingkup sebagai berikut:
a. *Competitive Brand & Market Strategy Initiative*
b. *Competitive Brand Strategy Program*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan berakhir pada 31 Desember 2025. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, VMR belum melakukan perpanjangan atas perjanjian tersebut.

PT Bayban Sinergy International

Berdasarkan perjanjian No. 006/PKS/VDR/VMR-BSI/I/2025, tanggal 06 Januari 2025, VMR mengadakan perjanjian sehubungan dengan *Webview provisioning & viewing on DAV Kiosk*, dengan ruang lingkup sebagai berikut:
a. *Device Rental Management*
b. *Device Configuration & Development Support*
c. *Maintenance & Technical Support*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan berakhir pada 31 Desember 2025. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, VMR belum melakukan perpanjangan atas perjanjian tersebut.

PT Raja Sonang bersaudara

Based on agreement No. 041/PKS/VMR-RSB/VI/2025 dated June 13, 2025, VMR entered into an agreement with PT Raja Sonang bersaudara, with the following scope of work regarding to development of 3D Scanning.

This Agreement is valid for one (1) year from the date the agreement is signed by both parties and will end on June 13, 2026. Rights and obligations and other provisions are regulated in the agreement.

PT Arta Sukses Digital

Based on agreement No. 015/PKS/VMR-ASD/VI/2025 dated June 5, 2025, VMR entered into an agreement with PT Arta Sukses Digital, with the following scope of work regarding to development of AI for Kiosk.

This Agreement is valid for one (1) year from the date the agreement is signed by both parties and will end on June 5, 2026. Rights and obligations and other provisions are regulated in the agreement.

PT Nusa Sedaya Unggul

Based on agreement No. 018/PKS/VDR/VMR-NSU/VI/2025 dated June 18, 2025, VMR entered into an agreement with PT Nusa Sedaya Unggul, with the following scope of work:
a. Competitive Brand & Market Strategy Initiative
b. Competitive Brand Market Strategy Program

This Agreement is valid for one (1) year from the date the agreement is signed by both parties and ended on December 31 2025. Rights and obligations and other provisions are regulated in the agreement. As of the date of the audited financial statements, VMR has not renewed the agreement.

PT Bayban Sinergy International

Based on the cooperation agreement No. 006/PKS/VDR/VMR-BSI/I/2025 dated January 06, 2025, VMR entered into an agreement regarding the *Webview provisioning & viewing on DAV Kiosk*, with the following scope of work:
a. Device Rental Management
b. Device Configuration & Development Support
c. Maintenance & Technical Support

This Agreement is valid for one (1) year from the date the agreement is signed by both parties and ended on December 31 2025. Rights and obligations and other provisions are regulated in the agreement. As of the date of the audited financial statements, VMR has not renewed the agreement.

PT Dala Tagar Inovasi

Berdasarkan perjanjian No. 025/PKS/VDR/VMR-DTI/VII/2025, tanggal 25 Januari 2025, VMR mengadakan perjanjian dengan PT Dala Tagar Inovasi sehubungan dengan *Analytics Social & Digital Media Monitoring*, dengan lingkup sebagai berikut:
a. *AR Technology Program*
b. *AR Infrastructure & Application Engineering Program*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, VMR belum melakukan perpanjangan atas perjanjian tersebut.

PT Dala Tagar Inovasi

Based on the cooperation agreement No. 025/PKS/VDR/VMR-DTI/VII/2025 dated January 25, 2025, VMR entered into an agreement with PT Dala Tagar Inovasi regarding the Analytics Social & Digital Media Monitoring, with the following stages of work:
a. AR Technology Program
b. AR Infrastructure & Application Engineering Program

This agreement is valid for one (1) year from the date the agreement is signed by both parties. Rights, obligations and other provisions are regulated in the agreement. As of the date of the audited financial statements, VMR has not renewed the agreement.

PT Utech Global World

Berdasarkan perjanjian No. 010/PKS/VDR/VMR-UGW/XI/2025, tanggal 10 November 2025, VMR mengadakan perjanjian dengan PT Utech Global World sehubungan dengan *Cloud Based E-Commerce Application Development*, dengan lingkup sebagai berikut:
a. *Cloud Infrastructure Planning*
b. *Application Architecture Design*
c. *Frontend and Backend Development*
d. *Cloud Database and Storage Management*
e. *Security and Compliance*
f. *Third-Party Integration*
g. *Deployment and DevOps*
h. *Monitoring and Optimization*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan berakhir pada 10 November 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Utech Global World

Based on agreement No. 010/PKS/VDR/VMR-UGW/XI/2025, dated November 10, 2025, VMR entered into an agreement with PT Utech Global World regarding Branding Cloud Based E-Commerce Application Development,, with the following scope of work:
a. Cloud Infrastructure Planning
b. Application Architecture Design
c. Frontend and Backend Development
d. Cloud Database and Storage Management
e. Security and Compliance
f. Third-Party Integration
g. Deployment and DevOps
h. Monitoring and Optimization

This agreement is valid for one (1) year from the date the agreement is signed by both parties and will end on November 10 2026. Rights, obligations and other provisions are regulated in the agreement.

TAM

Perjanjian dengan Pelanggan

PT Sumber Alfaria Trijaya Tbk

Berdasarkan perjanjian kerja sama No. 110/PKS/TAM-SAT/VII/2024, tanggal 28 Juni 2024, TAM mengadakan perjanjian dengan PT Sumber Alfaria Trijaya Tbk sehubungan dengan pekerjaan *Card Game* bersama Alfamart dengan ketentuan *Card Game* yang akan diproduksi sebagai berikut:
a. Produksi
b. *Game Creation & Design*

Perjanjian ini berlaku selama dua (2) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

TAM

Agreements with Customers

PT Sumber Alfaria Trijaya Tbk

Based on cooperation agreement No. 110/PKS/TAM-SAT/VII/2024, dated June 28, 2024, TAM entered into an agreement with PT Sumber Alfaria Trijaya Tbk regarding the Card Game work with Alfamart with the following provisions regarding the Card Game to be produced:

a. Production
b. Game Creation & Design

This Agreement is valid for two (2) years from the date the agreement is signed by both parties. Rights and obligations and other provisions are regulated in the agreement.

PT Indo Kembang Khatulistiwa

Berdasarkan perjanjian No. 029/PKS/TAM-IKK/X/2025 tanggal 10 Oktober 2025, TAM mengadakan perjanjian PT Indo Kembang Khatulistiwa sehubungan dengan jasa *Web Development Program and 3 Mounts Maintenance* dengan level pekerjaan sebagai berikut:

a. *Website Architecture & Technical Planning*
b. *Website Structure & Feature Design*
c. *User Interface (UI) & User Experience (UX) Design*
d. *Front-End Website Development*
e. *Back-End System Development*

Perjanjian ini berlaku selama satu (1) tahun dan akan berakhir tanggal 10 Oktober 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Nirmala Kurnia Sejahtera

Berdasarkan perjanjian No. 016/PKS/TAM-NKS/VI/2025 tanggal 5 Juni 2025, TAM mengadakan perjanjian dengan PT Nirmala Kurnia Sejahtera sehubungan dengan pembuatan *Platform App Development Program,* dengan *level* pekerjaan sebagai berikut:

a. *Platform Strategy & Requirement Mapping;*
b. *Platform System Architecture Design;*
c. *Platform Module Planning & Feature Structuring;*
d. *Application Interface & Interaction Design;*
e. *Platform Front-End Development;*
f. *Platform Back-End Development;*
g. *System Integration & Platform Functionality Implementation;*
h. *Platform Testing & System Validation;*
i. *Platform Deployment & Implementation.*

Perjanjian ini berlaku selama satu (1) tahun dan akan berakhir tanggal 5 Juni 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Indotiga Jaya Abadi

Berdasarkan perjanjian kerja sama No. 099/PKS/TAM-IJA/XII/2024 tanggal 19 Desember 2024, TAM mengadakan perjanjian dengan PT Indotiga Jaya Abadi sehubungan dengan *Brand Development & Marketing Program With AR App Kiosk*, dengan *level* pekerjaan sebagai berikut:

a. *Brand Strategy & Market Analysis;*
b. *Brand Identity & Visual Communication Development;*
c. *Marketing Strategy & Campaign Planning;*
d. *AR Experience Concept Development;*
e. *AR App Kiosk System Design;*
f. *User Interface (UI) & User Experience (UX) Design for AR Kiosk;*
g. *AR Application Development;*
h. *Digital Content & 3D Asset Creation;*
i. *Marketing Activation & Campaign Implementation;*
j. *System Integration & Kiosk Instaliation;*
k. *Testing, Optimization & Performance Monitoring;*
l. *Reporting, Documentation & Technical Support.*

Perjanjian ini berlaku selama satu (1) tahun dan akan berakhir tanggal 19 Desember 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Indo Kembang Khatulistiwa

Based on agreement No. 029/PKS/TAM-IKK/X/2025 dated October 10, 2025, TAM entered into agreement with PT Indo Kembang Khatulistiwa regarding the Web Development Program and 3 Mounts Maintenance, with following stages of work as follow:

a. Website Architecture & Technical Planning
b. Website Structure & Feature Planning
c. User Interface UI & User Experience (UX) Design
d. Front-End Website Development
e. Back-End System Developkm

This agreement is valid for one (1) year and will end on October 10, 2026. Other rights, obligations and provisions are stipulated in the agreement.

PT Nirmala Kurnia Sejahtera

Based on agreement No. 016/PKS/TAM-NKS/VI/2025 dated June 5, 2025, TAM entered into agreement with PT Nirmala Kurnia Sejahtera regarding the App Development Program services, with the following stages of work as follows:

a. Platform Strategy & Requirement Mapping;
b. Platform System Architecture Design
c. Platform Module Planning & Feature Structuring;
d. Application Interface & Interaction Design;
e. Platform Front-End Development;
f. Platform Back-End Development;
g. System Integration & Platform Functionality Implementation;
h. Platform Testing & System Validation;
i. Platform Deployment & Implementation.

This agreement is valid for one (1) year and will be end on June 5, 2026. Other rights, obligations and provisions are stipulated in the agreement.

PT Indotiga Jaya Abadi

Based on the cooperation agreement No. 099/PKS/TAM-IJA/XII/2024 dated December 19, 2024, TAM entered into an agreement with PT Indotiga Jaya Abadi regarding the development of Brand Development & Marketing Program With AR App Kiosk, with the following stages of work as follows:

a. Brand Strategy & Market Analysis;
b. Brand Identity & Visual Communication Development;
c. Marketing Strategy & Campaign Planning;
d. AR Experience Concept Development;
e. AR App Kiosk System Design;
f. User Interface (UI) & User Experience (UX) Design for AR Kiosk;
g. AR Application Development;
h. Digital Content & 3D Asset Creation;
i. Marketing Activation & Campaign Implementation;
j. System Integration & Kiosk Instaliation;
k. Testing, Optimization & Performance Monitoring;
l. Reporting, Documentation & Technical Support.

This agreement is valid for one (1) year and will end on December 19, 2026. Other rights, obligations and provisions are stipulated in the agreement.

PT Andalan Utama Nusa

Berdasarkan perjanjian kerja sama No. 015/PKS/TAM-AUN/IX/2025, tanggal 8 September 2025, TAM mengadakan perjanjian dengan PT Andalan Utama Nusa sehubungan dengan *Brand & App Development Program (Set Up Procurement Platform),* dengan ruang lingkup berikut:

a. *Brand Strategy & Platform Concept Development;*
b. *Platform Planning & System Architecture Design;*
c. *Platform Interface Design & User Experience Development;*
d. *Platform Application Development;*
e. *System Integration & Data Management;*
f. *Testing, Deployment & Implementation.*

Perjanjian ini berlaku selama satu (1) tahun dan akan berakhir tanggal 8 September 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Andalan Utama Nusa

Based on cooperation agreement No. 015/PKS/TAM-AUN/IX/2025, dated September 8, 2025, TAM entered into an agreement with PT Andalan Utama Nusa regarding Brand & App Development Program (Set Up Procurement Platform), with the following scope:

a. Brand Strategy & Platform Concept Development;
b. Platform Planning & System Architecture Design;
c. Platform Interface Design & User Experience Development;
d. Platform Application Development;
e. System Integration & Data Management;
f. Testing, Deployment & Implementation.

This agreement is valid for one (1) year and will end on September 8, 2026. Rights and obligations and other provisions are regulated in the agreement.

PT Andalan Prima Vision

Berdasarkan perjanjian No. 252/PKS/TAM-APV/VI/2025, tanggal 25 Juni 2025, TAM mengadakan perjanjian sehubungan dengan PT Andalan Prima Vision dengan ruang lingkup terkait dengan *Product Testing dan UX Validation.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan berakhir pada 25 Juni 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Andalan Prima Vision

Based on agreement No. 252/PKS/TAM-APV/VI/2025 dated June 25, 2025, TAM entered into an agreement with PT Andalan Prima Vision, with the following scope of work regarding *Product Testing and UX Validation*.

This Agreement is valid for one (1) year from the date the agreement is signed by both parties and will end on June 25, 2026. Rights and obligations and other provisions are regulated in the agreement.

PT Nirmala Kurnia Sejahtera

Pada tanggal 5 Juni 2025, berdasarkan perjanjian No. 016/PKS/TAM-NKS/VI/2025, TAM mengadakan perjanjian dengan PT Nirmala Kurnia Sejahtera sehubungan dengan "*Platform App Development Program*" dengan lingkup kerja sebagai berikut:

a. *Platform Strategy & Requirement Mapping;*
b. *Platform System Architecture Design;*
c. *Platform Module Planning & Feature Structuring;*
d. Application Interface & Interaction Design;
e. *Platform Front - End Development;*
f. *Platform Back-End Development;*
g. *System Integration & Platform Functionally Implementation;*
h. *Platform Testing & System Validation;*
i. *Platform Deployment & Implementation.*

Perjanjian ini berlaku selama jangka waktu satu (1) tahun terhitung sejak tanggal efektif perjanjian ini dan akan berakhir pada 5 Juni 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Nirmala Kurnia Sejahtera

On June 5, 2025, based on Agreement No. 016/PKS/TAM-NKS/VI/2025, TAM entered into an agreement with PT Nirmala Kurnia Sejahtera regarding the "Platform App Development Program", with the scope of work as follows.

a. Platform Strategy & Requirement Mapping;
b. Platform System Architecture Design;
c. Platform Module Planning & Feature Structuring;
d. Application Interface & Interaction Design;
e. Platform Front - End Development;
f. Platform Back-End Development;
g. System Integration & Platform Functionally Implementation;
h. Platform Testing & System Validation;
i. Platform Deployment & Implementation.

This agreement is valid for a period of one (1) year from the effective date of the agreement and will expire on June 5, 2026. The rights and obligations, as well as other provisions, are governed under the agreement.

PT Nusadaya Prima Unggul

Pada tanggal 6 Oktober 2025, berdasarkan perjanjian No. 016/PKS/TAM-NPU/X/2025, TAM mengadakan perjanjian dengan PT Nusadaya Prima Unggul sehubungan dengan "*App Development Progrm (Set up Procurement Platform)*" dengan lingkup kerja sebagai berikut:

a. *Procurement System Requirement Analysis;*
b. *Procurement Platform Architecture Design;*
c. *Procurement Workflow & Module Design;*
d. User Interface (UI) & User Experience (UX) *Design*;
e. *Procurement Feature Implementation;*
f. *Backend System & Database Development;*
g. *Procurement Feature Implementation.*

Perjanjian ini berlaku selama jangka waktu satu (1) tahun terhitung sejak tanggal efektif perjanjian ini dan akan berakhir pada 6 Oktober 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Express Mobility Inc.

Pada tanggal 8 Oktober 2025, berdasarkan perjanjian No. 012/PKS/TAM-EM/X/2025, TAM mengadakan perjanjian dengan Express Mobility Inc sehubungan dengan *"Corporate & Product Web"* dengan lingkup kerja sebagai berikut:

a. *Planning the concept, structure and information architecture of the website to properly represent the company's corporate identitu and product portofolio;*
b. *Designing the user interface (UI) and user experience (UX) in accordance with the company's branding standarts;*
c. *Developing the corporate website and product pages containing company profile, services, and integrated product information or catalogue;*
d. Developing a content Mangement System (CMS) to facilitate the management and updating of website content;
e. *Integrating the website with supporting service, including but not limited to contact forms, analytics system, and other relevant digital platforms;*
f. *Conducting system testing, bug fixing, and refinement prior to the website launch;*
g. *Preparing basic documentation and providing initial implementation support to ensure the website operates properly in accordance with the spesifications agreed upon by the parties.*

Perjanjian ini berlaku selama jangka waktu satu (1) tahun terhitung sejak tanggal efektif perjanjian ini dan akan berakhir pada 8 Oktober 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Nusadaya Prima Unggul

On October 6, 2025, based on Agreement No. 016/PKS/TAM-NPU/X/2025, TAM entered into an agreement with PT Nusadaya Prima Unggul regarding the "App Development Progrm (Set up Procurement Platform)", with the scope of work as follows:

a. Procurement System Requirement Analysis;
b. Procurement Platform Architecture Design;
c. Procurement Workflow & Module Design;
d. User Interface (UI) & User Experience (UX) Design;
e. Procurement Feature Implementation;
f. Backend System & Database Development;
g. Procurement Feature Implementation.

This agreement is valid for a period of one (1) year from the effective date of the agreement and will expire on October 6, 2026. The rights and obligations, as well as other provisions, are governed under the agreement.

Express Mobility Inc.

On October 8, 2025, based on Agreement No. 012/PKS/TAM-EM/X/2025, TAM entered into an agreement with Express Mobility Inc regarding the "Corporate & Product Web ", with the scope of work as follows:

a. Planning the concept, structure and information architecture of the website to properly represent the company's corporate identitu and product portofolio;
b. Designing the user interface (UI) and user experience (UX) in accordance with the company's branding standarts;
c. Developing the corporate website and product pages containing company profile, services, and integrated product information or catalogue;
d. Developing a content Mangement System (CMS) to facilitate the management and updating of website content;
e. Integrating the website with supporting service, including but not limited to contact forms, analytics system, and other relevant digital platforms;
f. Conducting system testing, bug fixing, and refinement prior to the website launch;
g. Preparing basic documentation and providing initial implementation support to ensure the website operates properly in accordance with the spesifications agreed upon by the parties.

This agreement is valid for a period of one (1) year from the effective date of the agreement and will expire on October 8, 2026. The rights and obligations, as well as other provisions, are governed under the agreement.

Perjanjian dengan Vendor

PT Powerindo Aspal Pratama

Berdasarkan perjanjian kerja sama No. 018/PKS/TAM-PAP/IV/2024 tanggal 17 April 2024, TAM mengadakan perjanjian dengan PT Powerindo Aspal Pratama sehubungan dengan Jasa *Brand Development Program* dengan level pekerjaan sebagai berikut:
a. *Industry & Brand Review Analysis*
b. *Brand Issue & Opportunity Identification*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, TAM belum melakukan perpanjangan atas perjanjian tersebut.

PT Graha Payung Sutra

Berdasarkan perjanjian No. 057/PKS/TAM-GPS/X/2024, tanggal 14 Oktober 2024, TAM mengadakan perjanjian dengan PT Graha Payung Sutra sehubungan dengan *Brand Development & Marketing Program,* dengan detail pekerjaan sebagai berikut:
a. Pengembangan Identitas Merek
b. Strategi Digital Marketing
c. Promosi dan Kampanye Pemasaran
d. Analisis dan Evaluasi

Perjanjian ini berlaku selama dua belas (12) bulan sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, TAM belum melakukan perpanjangan atas perjanjian tersebut.

PT Selaras Makmur Rejeki

Berdasarkan perjanjian No. 100/PKS/TAM-SMR/XI/2024, tanggal 22 November 2024, TAM mengadakan perjanjian dengan PT Selaras Makmur Rejeki sehubungan dengan *Brand Development & Marketing with VR App Kiosk,* dengan detail pekerjaan sebagai berikut:
a. *Internal Findings & Analysis*
b. *External Findings & Analysis*
c. *Brand Strategy Development*

Perjanjian ini berlaku selama dua belas (12) bulan sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, TAM belum melakukan perpanjangan atas perjanjian tersebut.

PT Putra Nusa Teknologi

Berdasarkan perjanjian No. 087/PKS/TAM-PNT/XI/2024, tanggal 27 November 2024, TAM mengadakan perjanjian dengan PT Putra Nusa Teknologi sehubungan dengan *Pengembangan Virtual Store Application Programming Interface (API) dan Environment API.*

Perjanjian ini berlaku selama dua belas (12) bulan sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, TAM belum melakukan perpanjangan atas perjanjian tersebut.

Agreements with Vendors

PT Powerindo Aspal Pratama

Based on the cooperation agreement No. 018/PKS/TAM-PAP/IV/2024 dated April 17, 2024, TAM entered into an agreement with PT Powerindo Aspal Pratama regarding the Brand Development Program service with the following stages of work as follows:
a. Industry & Brand Review Analysis
b. Brand Issue & Opportunity Identification

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement. As of the date of the audited financial statements, TAM has not renewed the agreement.

PT Graha Payung Sutra

Based on agreement No. 057/PKS/TAM-GPS/X/2024, dated October 14, 2024, TAM entered into an agreement with PT Graha Payung Sutra regarding the Brand Development & Marketing Program, with the following work details:
a. Brand Identity Development
b. Digital Marketing Strategy
c. Promotion and Marketing Campaign
d. Analysis and Evaluation

This agreement is valid for twelve (12) months from the date the agreement was signed by both parties. Rights, obligations and other provisions are regulated in the agreement. As of the date of the audited financial statements, TAM has not renewed the agreement.

PT Selaras Makmur Rejeki

Based on agreement No. 100/PKS/TAM-SMR/XI/2024, dated November 22, 2024, TAM entered into an agreement with PT Selaras Makmur Rejeki regarding Brand Development & Marketing with VR App Kiosk, with the following work details:
a. Internal Findings & Analysis
b. External Findings & Analysis
c. Brand Strategy Development

This agreement is valid for twelve (12) months from the date the agreement was signed by both parties. Rights, obligations and other provisions are regulated in the agreement. As of the date of the audited financial statements, TAM has not renewed the agreement.

PT Putra Nusa Teknologi

Based on agreement No. 087/PKS/TAM-PNT/XI/2024, dated November 27, 2024, TAM entered into an agreement with PT Putra Nusa Teknologi regarding the Development of Virtual Store Application Programming Interface (API) and Environment API.

This agreement is valid for twelve (12) months from the date the agreement was signed by both parties. Rights, obligations and other provisions are regulated in the agreement. As of the date of the audited financial statements, TAM has not renewed the agreement.

PT Lintang Komunika Abadi

Berdasarkan perjanjian kerja sama No. 004/PKS/TAM-LKA/XII/2025 tanggal 1 Desember 2025, TAM mengadakan perjanjian dengan PT Lintang Komunika Abadi sehubungan dengan *pengembangan External User Testing & Validation*, dengan *level* pekerjaan sebagai berikut:

a. *User Testing Planning;*
b. *User Testing Implementation;*
c. *User Experience;*
d. *Testing Result Analysis;*
e. *Reporting and recommendations.*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Tidar Alam Raya

Berdasarkan perjanjian kerjasama No. 011/PKS/TAM-TAR/XI/2025 tanggal 5 November 2025, MNR mengadakan perjanjian kerjasama dengan PT Tidar Alam Raya sehubungan dengan kerjasama layanan yang disediakan memungkinkan TAM untuk mengirimkan informasi dan promosi kepada pengguna. Perjanjian ini berlaku selama satu (1) tahun.

PT Graha Payung Sutra

Berdasarkan perjanjian No. 075/PKS/TAM-GPS/IV/2025, tanggal 28 April 2025, TAM mengadakan perjanjian dengan PT Graha Payung Sutra sehubungan dengan *Brand Development & Marketing Program,* dengan detail pekerjaan sebagai berikut:

a. Pengembangan Identitas Merek
b. Strategi Digital Marketing
c. Promosi dan Kampanye Pemasaran
d. Analisis dan Evaluasi

Perjanjian ini berlaku selama dua belas (12) bulan sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Arken Bintang Indonesia

Berdasarkan perjanjian kerja sama No. 037/PKS/TAM-ABI/XII/2025 tanggal 17 November 2025, TAM mengadakan perjanjian dengan PT Arken Bintang Indonesia sehubungan dengan pengembangan *Payment Gateway, Security & Deployment,* dengan level pekerjaan sebagai berikut:

a. *Analysis of System Needs and Planning;*
b. *Integration Payment Gateway;*
c. *Testing and Validation System;*
d. *Deployment and Infrastructure System.*

Perjanjian ini berlaku selama dua belas (12) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Lintang Komunika Abadi

Based on the cooperation agreement No. 004/PKS/TAM-LKA/XII/2025 dated December 1, 2025, TAM entered into an agreement with PT Lintang Komunika Abadi regarding the Development External User Testing & Validation, with the following stages of work as follows:

a. User Testing Planning;
b. User Testing Implementation;
c. User Experience;
d. Testing Result Analysis;
e. Reporting and recommendations.

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

PT Tidar Alam Raya

Based on the cooperation agreement No. 011/PKS/ATAM-TAR/XI/2025 dated November 5, 2025, TAM entered into a collaboration agreement with PT Tidar Alam Raya in connection with the collaboration of services provided by which allows to send information and promotions to users. This agreement is valid for one (1) year.

PT Graha Payung Sutra

Based on agreement No. 075/PKS/TAM-GPS/IV/2025, dated April 28, 2025, TAM entered into an agreement with PT Graha Payung Sutra regarding the Brand Development & Marketing Program, with the following work details:

a. Brand Identity Development
b. Digital Marketing Strategy
c. Promotion and Marketing Campaign
d. Analysis and Evaluation

This agreement is valid for twelve (12) months from the date the agreement was signed by both parties. Rights, obligations and other provisions are regulated in the agreement.

PT Arken Bintang Indonesia

Based on the cooperation agreement No. 037/PKS/TAM-ABI/XII/2025 dated November 17, 2025, TAM entered into an agreement with PT Arken Bintang Indonesia regarding the Payment Gateway, Security & Deployment with the following stages of work as follows:

a. Analysis of System Needs and Planning;
b. Integration Payment Gateway;
c. Testing and Validation System;
d. Deployment and Infrastructure System.

This Agreement is valid for twelve (12) months. The rights and obligations and other provisions are set forth in the agreement.

PT Btari Nusa Cemerlang

Berdasarkan perjanjian No. 045/PKS/TAM-BNC/XI/2025, tanggal 25 November 2025, TAM mengadakan perjanjian dengan PT Btari Nusa Cemerlang sehubungan dengan pengembangan *External Security Testing & Deployment,* dengan detail pekerjaan sebagai berikut:
a. *Security Testing Planning and Preparation;*
b. *Implementing External Security Testing;*
c. *Vulnerability Analysis and Remediation Recommendations;*
d. *Security Testing Result Report;*
e. *System Deployment Preparation.*

Perjanjian ini berlaku selama dua belas (12) bulan sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Elang Tekno Perkasa

Berdasarkan perjanjian No. 045/PKS/TAM-BIT/VII/2025, tanggal 22 Juli 2025, TAM mengadakan perjanjian dengan PT Elang Tekno Perkasa sehubungan dengan *AR App Kiosk Development.*

Perjanjian ini berlaku selama dua belas (12) bulan sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

MNR

Perjanjian dengan Pelanggan

PT Anugerah Perkasa Teknologi

Berdasarkan perjanjian No. 003/PKS/MNR-APT/IV/2024 tanggal 2 April 2024, MNR mengadakan perjanjian dengan PT Anugerah Perkasa Teknologi sehubungan dengan kerjasama untuk *Sponsorship Game* MINAR, dengan level pekerjaan sebagai berikut:
a. *Creative Production;*
b. *Platform Customization;*
c. *Platform License;*
d. *Minar Social Media;*
e. *Advertising.*

Perjanjian ini berlaku selama satu (1) tahun dan akan berakhir tanggal 2 April 2025. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2025 perjanjian ini telah berakhir.

PT Btari Nusa Cemerlang

Based on agreement No. 045/PKS/TAM-BNC/XI/2025, dated November 25, 2025, TAM entered into an agreement with PT Btari Nusa Cemerlang regarding Development of External Security Testing & Deployment, with the following work details:
a. Security Testing Planning and Preparation;
b. Implementing External Security Testing;
c. Vulnerability Analysis and Remediation Recommendations;
d. Security Testing Result Report;
e. System Deployment Preparation.

This agreement is valid for twelve (12) months from the date the agreement was signed by both parties. Rights, obligations and other provisions are regulated in the agreement.

PT Elang Tekno Perkasa

Based on agreement No. 045/PKS/TAM-BIT/VII/2025, dated July 22, 2025, TAM entered into an agreement with PT Elang Tekno Perkasa regarding the Development of AR App Kiosk Development.

This agreement is valid for twelve (12) months from the date the agreement was signed by both parties. Rights, obligations and other provisions are regulated in the agreement.

MNR

Agreements with Customers

PT Anugerah Perkasa Teknologi

Based on agreement No. 003/PKS/MNR-APT/IV/2024 dated April 2, 2024, MNR entered into agreement with PT Anugerah Perkasa Teknologi regarding the cooperation of MINAR Sponsorship Game, with the following stages of work as follows:
a. Creative Production;
b. Platform Customization;
c. Platform License;
d. Minar Social Media;
e. Advertising.

This agreement is valid for one (1) year and will end on April 2, 2025. Other rights, obligations and provisions are stipulated in the agreement. As at December 31, 2025, this agreement has ended.

PT Andalan Milenial Kreasi

Berdasarkan perjanjian No. 104/PKS/MNR-AMK/IX/2024 tanggal 25 September 2024, MNR mengadakan perjanjian dengan PT Andalan Milenial Kreasi sehubungan dengan kerjasama untuk *Sponsorship Game* MINAR, dengan level pekerjaan sebagai berikut:
a. *Creative Production;*
b. *Platform Customization;*
c. *Platform License;*
d. *Minar Social Media;*
e. *Advertising.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 25 September 2025. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2025 perjanjian ini telah berakhir.

PT Andalan Milenial Kreasi

Based on agreement No. 104/PKS/MNR-AMK/IX/2024 dated September 25, 2024, MNR entered into agreement with PT Andalan Milenial Kreasi regarding the cooperation of MINAR Sponsorship Game, with the following stages of work as follows:
a. Creative Production;
b. Platform Customization;
c. Platform License;
d. Minar Social Media;
e. Advertising.

This agreement is valid for one (1) year and will be ended on September 25, 2025. Other rights, obligations and provisions are stipulated in the agreement. As at December 31, 2025, this agreement has ended.

PT Bangun Kreasi Global

Berdasarkan perjanjian No. 015/PKS/MNR-BKG/V/2024 tanggal 6 Mei 2024, MNR mengadakan perjanjian dengan PT Bangun Kreasi Global sehubungan dengan kerjasama untuk *Sponsorship Game* MINAR, dengan level pekerjaan sebagai berikut:
a. *Creative Production;*
b. *Platform Customization;*
c. *Platform License;*
d. *Minar Social Media;*
e. *Advertising.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 6 Mei 2025. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2025 perjanjian ini telah berakhir.

PT Bangun Kreasi Global

Based on agreement No. 015/PKS/MNR-BKG/V/2024 dated May 6, 2024, MNR entered into agreement with PT Bangun Kreasi Global regarding the cooperation of MINAR Sponsorship Game, with the following stages of work as follows:
a. Creative Production;
b. Platform Customization;
c. Platform License;
d. Minar Social Media;
e. Advertising.

This agreement is valid for one (1) year and will be end on May 6, 2025. Other rights, obligations and provisions are stipulated in the agreement. As at December 31, 2025, this agreement has ended.

PT Duwa Mitra Setala

Berdasarkan perjanjian No. 140/PKS/MNR-DMS/VII/2024 tanggal 30 Juli 2024, MNR mengadakan perjanjian dengan PT Duwa Mitra Setala sehubungan dengan kerjasama untuk *Sponsorship Game* MINAR, dengan level pekerjaan sebagai berikut:
a. *Creative Production;*
b. *Platform Customization;*
c. *Platform License;*
d. *Minar Social Media;*
e. *Advertising.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 30 Juli 2025. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2025 perjanjian ini telah berakhir.

PT Duwa Mitra Setala

Based on agreement No. 140/PKS/MNR-DMS/VII/2024 dated July 30, 2024, MNR entered into agreement with PT Duwa Mitra Setala regarding the cooperation of MINAR Sponsorship Game, with the following stages of work as follows:
a. Creative Production;
b. Platform Customization;
c. Platform License;
d. Minar Social Media;
e. Advertising.

This agreement is valid for one (1) year from and will be end on July 30, 2025. Other rights, obligations and provisions are stipulated in the agreement. As at December 31, 2025, this agreement has ended.

PT Astana Media Teknologi

Berdasarkan perjanjian No. 093/PKS/MNR-AMT/VIII/2024 tanggal 19 Agustus 2024, MNR mengadakan perjanjian sehubungan dengan *digital advertising*, dengan level pekerjaan sebagai berikut:
a. *Creative Production;*
b. *Platform Customization;*
c. *Platform License;*
d. *Minar Social Media;*
e. *Advertising.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 19 Agustus 2025. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Astana Media Teknologi

Based on agreement No. 093/PKS/MNR-AMT/VIII/2024 dated August 19, 2024, MNR entered into agreement with regarding the digital advertising, with the following stages of work as follows:
a. Creative Production;
b. Platform Customization;
c. Platform License;
d. Minar Social Media;
e. Advertising.

This agreement is valid for one (1) year from and will be end on August 19, 2025. Other rights, obligations and provisions are stipulated in the agreement.

Perjanjian tersebut telah di perpanjang pada tanggal 15 Agustus 2025 melalui perjanjian No. 093/ADD-I/MNR-AMT/VIII/2025 dan berlaku selama satu (1) tahun dan akan berakhir pada 15 Agustus 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

The agreement has been extended on August, 15, 2025 through the agreement No. 093/ADD-I/MNR-AMT/VIII/2025 and valid for one (1) year and will end on August 15, 2026. Other rights, obligations and provisions are stipulated in the agreement.

PT Surya Teknologi Semesta

Berdasarkan perjanjian No. 137/PKS/MNR-STS/IX/2024, tanggal 30 September 2024, MNR mengadakan perjanjian dengan PT Surya Teknologi Semesta sehubungan dengan *digital advertising*, dengan level pekerjaan sebagai berikut:
a. *Creative production;*
b. *Platform Customization;*
c. *Platform License;*
d. *Minar Sosmed;*
e. *Advertising.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2025 perjanjian ini telah berakhir.

PT Surya Teknologi Semesta

Based on agreement No. 137/PKS/MNR-STS/IX/2024, dated September 30, 2024, MNR entered into an agreement with PT Surya Teknologi Semesta regarding digital advertising, with the following levels of work:
a. Creative production;
b. Platform Customization;
c. Platform License;
d. Minar Sosmed;
e. Advertising.

This agreement is valid for one (1) year from the date the agreement was signed by both parties. Rights and obligations and other provisions are regulated in the agreement. As at December 31, 2025, this agreement has ended.

PT Digital Mitra Selaras

Berdasarkan perjanjian No. 173/PKS/MNR-DMS/I/2025, tanggal 30 Januari 2025, MNR mengadakan perjanjian dengan PT Digital Mitra Selaras sehubungan dengan *digital advertising*, dengan level pekerjaan sebagai berikut:

a. *Creative production;*
b. *Platform Customization;*
c. *Platform License;*
d. *Minar Sosmed;*
e. *Advertising.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan berakhir pada 30 Januari 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, MNR belum melakukan perpanjangan atas perjanjian tersebut.

PT Digital Mitra Selaras

Based on agreement No. 173/PKS/MNR-DMS/I/2025, dated January 30, 2025, MNR entered into an agreement with PT Digital Mitra Selaras regarding digital advertising, with the following levels of work:

a. Creative production;
b. Platform Customization;
c. Platform License;
d. Minar Sosmed;
e. Advertising.

This agreement is valid for one (1) year from the date the agreement was signed by both parties and ended on January 30, 2026. Rights and obligations and other provisions are regulated in the agreement. As of the date of the audited financial statements, MNR has not renewed the agreement

PT Gen Pilar Gemilang

Berdasarkan perjanjian No. 096/PKS/MNR-CGP/XII/2024, tanggal 20 Desember 2024, MNR mengadakan perjanjian dengan PT Gen Pilar Gemilang sehubungan dengan *digital advertising*, dengan level pekerjaan sebagai berikut:
a. *Creative production;*
b. *Platform Customization;*
c. *Platform License;*
d. *Minar Sosmed;*
e. *Advertising.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2025 perjanjian ini telah berakhir.

PT Gen Pilar Gemilang

Based on agreement No. 096/PKS/MNR-CGP/XII/2024, dated December 20, 2024, MNR entered into an agreement with PT Gen Pilar Gemilang regarding digital advertising, with the following levels of work:
a. Creative production;
b. Platform Customization;
c. Platform License;
d. Minar Sosmed;
e. Advertising.

This agreement is valid for one (1) year from the date the agreement was signed by both parties. Rights and obligations and other provisions are regulated in the agreement. As at December 31, 2025, this agreement has ended.

PT Terang Tekno Indonesia

Berdasarkan perjanjian No. 095/PKS/MNR-TTI/VIII/2024, tanggal 20 Agustus 2024, MNR mengadakan perjanjian dengan PT Terang Tekno Indonesia sehubungan dengan *digital advertising*, dengan level pekerjaan sebagai berikut:
a. *Creative production;*
b. *Platform Customization;*
c. *Platform License;*
d. *Minar Sosmed;*
e. *Advertising.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan berakhir pada 20 Agustus 2025. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Perjanjian tersebut telah di perpanjang pada tanggal 11 Agustus 2025 melalui perjanjian No. 095/ADD-I/MNR-TTI/VIII/2025 dan berlaku selama satu (1) tahun dan akan berakhir pada 11 Agustus 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Teknologi Berlian Indonesia

Berdasarkan perjanjian No. 096/PKS/MNR-TBI/VIII/2024, tanggal 20 Agustus 2024, MNR mengadakan perjanjian dengan PT Teknologi Berlian Indonesia sehubungan dengan *digital advertising*, dengan level pekerjaan sebagai berikut:
a. *Creative production;*
b. *Platform Customization;*
c. *Platform License;*
d. *Minar Sosmed;*
e. *Advertising.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan berakhir pada 20 Agustus 2025. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Perjanjian tersebut telah di perpanjang pada tanggal 11 Agustus 2025 melalui perjanjian No. 096/ADD-I/MNR-TBI/VIII/2025 dan berlaku selama satu (1) tahun dan akan berakhir pada 11 Agustus 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Perjanjian dengan Vendor

PT Pelita Dwitama Gemilang

Berdasarkan perjanjian No. 074/PKS/MNR-PDG/X/2025, tanggal 23 Oktober 2025, MNR mengadakan perjanjian dengan PT Pelita Dwitama Gemilang sehubungan dengan *Brand Development & Marketing Program Design*.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan berakhir pada 23 Oktober 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Terang Tekno Indonesia

Based on agreement No. 095/PKS/MNR-TTI/VIII/2024, dated August 20, 2024, MNR entered into an agreement with PT Terang Tekno Indonesia regarding digital advertising, with the following levels of work:
a. Creative production;
b. Platform Customization;
c. Platform License;
d. Minar Sosmed;
e. Advertising.

This agreement is valid for one (1) year from the date the agreement was signed by both parties and ended on August 20, 2025. Rights and obligations and other provisions are regulated in the agreement.

The agreement has been extended on August 11, 2025 through the agreement No. 095/ADD-I/MNR-TTI/VIII/2025 and valid for one (1) year and will end on August 11, 2026. Other rights, obligations and provisions are stipulated in the agreement.

PT Teknologi Berlian Indonesia

Based on agreement No. 096/PKS/MNR-TBI/VIII/2024, dated August 20, 2024, MNR entered into an agreement with PT Teknologi Berlian Indonesia regarding digital advertising, with the following levels of work:

a. Creative production;
b. Platform Customization;
c. Platform License;
d. Minar Sosmed;
e. Advertising.

This agreement is valid for one (1) year from the date the agreement was signed by both parties and ended on August 20, 2025. Rights and obligations and other provisions are regulated in the agreement.

The agreement has been extended on August, 11, 2025 through the agreement No. 096/ADD-I/MNR-TBI/VIII/2025 and valid for one (1) year and will end on August 11, 2026. Other rights, obligations and provisions are stipulated in the agreement.

Agreement with Vendors

PT Pelita Dwitama Gemilang

Based on agreement No. 074/PKS/MNR-PDG/X/2025, dated October 23, 2025, MNR entered into an agreement with PT Pelita Dwitama Gemilang regarding Brand Development & Marketing Program Design.

This agreement is valid for one (1) year from the date the agreement was signed by both parties and will end on October 23, 2026. Rights and obligations and other provisions are regulated in the agreement.

PT Andakala Digital Solusi

Berdasarkan perjanjian No. 002/PKS/ADS-MNR/VII/2025, tanggal 7 Juli 2025, MNR mengadakan kerjasama dengan PT Andakala Digital Solusi sehubungan dengan penyediaan Layanan Digital *Advertising*.

Perjanjian ini berlaku 1 (satu) tahun sejak tanggal efektif dan akan berakhir pada 7 Juli 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Dunia Teknologi Modern

Berdasarkan perjanjian No. 076/PKS/MNR-DTM/X/2025, tanggal 24 Oktober 2025, MNR mengadakan kerjasama dengan PT Dunia Teknologi Modern sehubungan dengan *E-Commerce Platform Growth Engine*.

Perjanjian ini berlaku 1 (satu) tahun sejak tanggal efektif dan akan berakhir pada 24 Oktober 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Hanro Sinergi Nasional

Berdasarkan perjanjian No. 043/PKS/MNR-HSN/I/2025, tanggal 19 Januari 2025, MNR mengadakan kerjasama dengan PT Hanro Sinergi Nasional sehubungan dengan *Voucher Digital Advertising*.

Perjanjian ini berlaku 1 (satu) tahun sejak tanggal efektif dan akan berakhir pada 19 Januari 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Pratama Sentosa Karsa

Berdasarkan perjanjian No. 008/PKS/MNR-PSK/I/2025, tanggal 6 Januari 2025, MNR mengadakan kerjasama dengan PT Pratama Sentosa Karsa sehubungan dengan *Immersive Digital Platform & Metaverse Development Program*.

Perjanjian ini berlaku 1 (satu) tahun sejak tanggal efektif dan akan berakhir pada 6 Januari 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, MNR belum melakukan perpanjangan atas perjanjian tersebut.

PT Solusi Makmur Sentosa

Berdasarkan perjanjian No. 009/PKS/MNR-SMS/II/2025, tanggal 4 Februari 2025, MNR mengadakan kerjasama dengan PT Solusi Makmur Sentosa sehubungan dengan *Integrated Digital Marketing & Web System Development Program*.

Perjanjian ini berlaku 1 (satu) tahun sejak tanggal efektif dan akan berakhir pada 4 Februari 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Sampai dengan tanggal laporan keuangan auditan, MNR belum melakukan perpanjangan atas perjanjian tersebut.

PT Andakala Digital Solusi

Based on agreement No. 002/PKS/ADS-MNR/VII/2025 dated July 7, 2025, MNR entered into agreement with PT Andakala Digital Solusi regarding the Digital Advertising Services.

This agreement is valid for 1 (one) year from the effective date and will end on July 7, 2026. Rights and obligations and other provisions are regulated in the agreement.

PT Dunia Teknologi Modern

Based on agreement No. 076/PKS/MNR-DTM/X/2025 dated October 24, 2025, MNR entered into agreement with PT Dunia Teknologi Modern regarding the E-Commerce Platform Growth Engine.

This agreement is valid for 1 (one) year from the effective date and will end on October 24, 2026. Rights and obligations and other provisions are regulated in the agreement.

PT Hanro Sinergi Nasional

Based on agreement No. 043/PKS/MNR-HSN/I/2025 dated January 19, 2025, MNR entered into agreement with PT Hanro Sinergi Nasional regarding the Voucher Digital Advertising.

This agreement is valid for 1 (one) year from the effective date and will end on January 19, 2026. Rights and obligations and other provisions are regulated in the agreement.

PT Pratama Sentosa Karsa

Based on agreement No. 008/PKS/MNR-PSK/I/2025 dated January 6, 2025, MNR entered into agreement with PT Pratama Sentosa Karsa regarding the Immersive Digital Platform & Metaverse Development Program.

This agreement is valid for 1 (one) year from the effective date and will end on January 6, 2026. Rights and obligations and other provisions are regulated in the agreement. As of the date of the audited financial statements, MNR has not renewed the agreement.

PT Solusi Makmur Sentosa

Based on agreement No. 009/PKS/MNR-SMS/II/2025 dated February 4, 2025, MNR entered into agreement with PT Solusi Makmur Sentosa regarding the Immersive Digital Platfor & Metaverse Development Program.

This agreement is valid for 1 (one) year from the effective date and will end on February 4, 2026. Rights and obligations and other provisions are regulated in the agreement. As of the date of the audited financial statements, MNR has not renewed the agreement.

MIM

Perjanjian dengan Pelanggan

Yayasan Widya Bhakti ("Santa Angela")

Pada tanggal 2 Desember 2024, berdasarkan perjanjian No. 038/DIR/MIM-YWB/XII/2024, MIM mengadakan kerjasama dengan Yayasan Widya Bhakti ("Santa Angela") sehubungan dengan *Incubator Programme*.

Perjanjian ini berlaku selama lima (5) bulan terhitung sejak tanggal Januari - Mei 2025 Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan surat kesepakatan tanggal 7 September 2025, MIM mengadakan kerjasama dengan Yayasan Widya Bhakti ("Santa Angela") sehubungan dengan pengembangan *Incubator Programme*.

Perjanjian ini berlaku selama tiga (3) bulan terhitung sejak tanggal 7 September 2025 dan berakhir pada 5 Desember 2025. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2025 perjanjian ini telah berakhir.

JPI

Perjanjian dengan Vendor

PT Finnet Indonesia

Berdasarkan perjanjian No. 0010/JPI-II/2023 tanggal 2 Januari 2023, JPI mengadakan perjanjian kerjasama dengan PT Finnet Indonesia sehubungan dengan pembelian produk prabayar Telkomsel untuk didistribusikan kepada pelanggan.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan di perpanjang secara otomatis. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2024 perjanjian ini telah berakhir.

PT Mitra Distribusi Utama

Berdasarkan perjanjian No. 0141/MDU-LEGAL/PKS/IV/2025 tanggal 9 April 2025, JPI mengadakan perjanjian kerjasama dengan PT Mitra Distribusi Utama sehubungan dengan kerjasama layanan isi ulang pulsa dan pembayaran tagihan atas produk Biller, dengan level pekerjaan sebagai berikut:

a. *Availability;*
b. *Response Time;*
c. *Scalability;*
d. *Realibility;*
e. *Maintenance;*
f. *Responsibility*.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan di perpanjang secara otomatis. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

MIM

Agreement with Pelanggan

Yayasan Widya Bhakti ("Santa Angela")

On December 2, 2024, based on agreement No. 038/DIR/MIM-YWB/XII/2024, MIM entered into the cooperation with dengan Yayasan Widya Bhakti ("Santa Angela") regarding to the Incubator Programme.

This agreement is valid for five (5) months starting from January - May 2025 Rights and obligations and other provisions are regulated in the agreement.

Based on the agreement letter dated September 7, 2025, MIM entered into a cooperation agreement with Yayasan Widya Bhakti ("Santa Angela") regarding the development of the Incubator Programme.

This agreement is valid for a period of three (3) months commencing from 7 September 2025 and ending on December 5, 2025. The rights and obligations of the parties, as well as other provisions, are stipulated in the agreement. As at December 31, 2025, this agreement has ended.

JPI

Agreement with Vendors

PT Finnet Indonesia

Based on the agreement No. 0010/JPI-II/2023 dated January 2, 2023, JPI entered into the agreement with PT Finnet Indonesia regarding to the purchase of prepaid Telkomsel products to distribute to the customers.

This agreement is valid for one (1) year from the date the agreement is signed by both parties and will be automatically extended. Other rights, obligations and provisions are stipulated in the agreement. As at December 31, 2024, this agreement has ended.

PT Mitra Distribusi Utama

Based on the agreement No. 0141/MDU-LEGAL/PKS/IV/2025 dated April 9, 2025, JPI entered into the agreement with PT Mitra Distribusi Utama regarding the service of top up phone credit voucher and billing payment, with the following stages of work as follows:

a. Availability;
b. Response Time;
c. Scalability;
d. Realibility;
e. Maintenance;
f. Responsibility.

This agreement is valid for one (1) year from the date the agreement is signed by both parties and will be automatically extended. Other rights, obligations and provisions are stipulated in the agreement.

Berdasarkan perjanjian No. 0051/JPI-I/2025 tanggal 9 Januari 2025, JPI mengadakan perjanjian kerjasama sehubungan dengan layanan isi ulang pulsa dan pembayaran tagihan, dengan level pekerjaan sebagai berikut:
a. *Availability;*
b. *Response Time;*
c. *Scalability;*
d. *Realibility;*
e. *Maintenance;*
f. *Responsibility*.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Perjanjian ini dan secara otomatis di perpanjang untuk jangka waktu 1 (satu) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Raja Pulsa

Berdasarkan perjanjian pada No. 0008/JPI-I/2024 tanggal 8 Januari 2024, Jendela Prima Indonesia mengadakan perjanjian kerjasama sehubungan dengan layanan isi pulsa dan pembayaran tagihan, dengan level pekerjaan sebagai berikut:
a. *Availability;*
b. *Response Time;*
c. *Scalability;*
d. *Realibility;*
e. *Maintenance;*
f. *Responsibility*.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Perjanjian ini dan secara otomatis di perpanjang untuk jangka waktu 1 (satu) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian

Berdasarkan perjanjian pada No. 0050/JPI-I/2025 tanggal 9 Januari 2025, Jendela Prima Indonesia mengadakan perjanjian kerjasama sehubungan dengan layanan isi pulsa dan pembayaran tagihan, dengan level pekerjaan sebagai berikut:
a. *Availability;*
b. *Response Time;*
c. *Scalability;*
d. *Realibility;*
e. *Maintenance;*
f. *Responsibility*.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Perjanjian ini dan secara otomatis di perpanjang untuk jangka waktu 1 (satu) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian

Haoflash/Wanmore

Berdasarkan perjanjian pada No. 0037/JPI-I/2024 tanggal 08 Januari 2024, Jendela Prima Indonesia mengadakan perjanjian kerjasama sehubungan dengan layanan isi pulsa dan pembayaran tagihan, dengan level pekerjaan sebagai berikut:
a. *Availability;*
b. *Response Time;*
c. *Scalability;*
d. *Realibility;*
e. *Maintenance;*
f. *Responsibility*.

Based on agreement No. 0051/JPI-I/2025 dated January 9, 2025, Jendela Prima Indonesia entered into a cooperation agreement regarding the service of top up phone credit voucher and billing payment, with the following stages of work as follows:
a. Availability;
b. Response Time;
c. Scalability;
d. Realibility;
e. Maintenance;
f. Responsibility.

This agreement is valid for 1 year from the date the agreement is signed by both parties. This agreement is automatically renewed for a period of 1 (one) year. Rights and obligations and other provisions are regulated in the agreement.

Raja Pulsa

Based on agreement No. 0008/JPI-I/2024 dated January 8, 2024, Jendela Prima Indonesia entered into a cooperation agreement in connection with top-up services and bill payments, with the following levels of work:

a. Availability;
b. Response Time;
c. Scalability;
d. Realibility;
e. Maintenance;
f. Responsibility.

This agreement is valid for 1 year from the date the agreement is signed by both parties. This agreement is automatically renewed for a period of 1 (one) year. Rights and obligations and other provisions are regulated in the agreement.

Based on agreement No. 0050/JPI-I/2025 dated January 9, 2025, Jendela Prima Indonesia entered into a cooperation agreement in connection with top-up services and bill payments, with the following levels of work:

a. Availability;
b. Response Time;
c. Scalability;
d. Realibility;
e. Maintenance;
f. Responsibility.

This agreement is valid for 1 year from the date the agreement is signed by both parties. This agreement is automatically renewed for a period of 1 (one) year. Rights and obligations and other provisions are regulated in the agreement.

Haoflash/Wanmore

Based on agreement No. 0037/JPI-I/2024 dated January 8, 2024, Jendela Prima Indonesia entered into a cooperation agreement in connection with top-up services and bill payments, with the following levels of work:

a. Availability;
b. Response Time;
c. Scalability;
d. Realibility;
e. Maintenance;
f. Responsibility.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Perjanjian ini dan secara otomatis di perpanjang untuk jangka waktu 1 (satu) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2024 perjanjian ini belum di perpanjang.

This agreement is valid for 1 year from the date the agreement is signed by both parties. This agreement is automatically renewed for a period of 1 (one) year. Rights and obligations and other provisions are regulated in the agreement. As at December 31, 2024, this agreement has not yet been renewed.

Berdasarkan perjanjian pada No. 0049/JPI-I/2025 tanggal 09 Januari 2025, Jendela Prima Indonesia mengadakan perjanjian kerjasama sehubungan dengan layanan isi pulsa dan pembayaran tagihan, dengan level pekerjaan sebagai berikut:

a. *Availability;*
b. *Response Time;*
c. *Scalability;*
d. *Realibility;*
e. *Maintenance;*
f. *Responsibility*.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Perjanjian ini dan secara otomatis di perpanjang untuk jangka waktu 1 (satu) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2025 perjanjian ini belum diperpanjang.

Based on agreement No. 0049/JPI-I/2025 dated January 09, 2025, Jendela Prima Indonesia entered into a cooperation agreement in connection with top-up services and bill payments, with the following levels of work:

a. Availability;
b. Response Time;
c. Scalability;
d. Realibility;
e. Maintenance;
f. Responsibility.

This agreement is valid for 1 year from the date the agreement is signed by both parties. This agreement is automatically renewed for a period of 1 (one) year. Rights and obligations and other provisions are regulated in the agreement. As at December 31, 2025, this agreement has not yet been renewed.

Madinah Multimedia Telekomunikasi

Berdasarkan perjanjian pada No. 0060/JPI-III/2024 tanggal 25 Maret 2024, Jendela Prima Indonesia mengadakan perjanjian kerjasama sehubungan dengan layanan isi pulsa dan pembayaran tagihan, dengan level pekerjaan sebagai berikut:

a. *Availability;*
b. *Response Time;*
c. *Scalability;*
d. *Realibility;*
e. *Maintenance;*
f. *Responsibility*.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Perjanjian ini dan secara otomatis di perpanjang untuk jangka waktu 1 (satu) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Madinah Multimedia Telekomunikasi

Based on agreement No. 0060/JPI-III/2024 dated March 25, 2024, Jendela Prima Indonesia entered into a cooperation agreement in connection with top-up services and bill payments, with the following levels of work:

a. Availability;
b. Response Time;
c. Scalability;
d. Realibility;
e. Maintenance;
f. Responsibility.

This agreement is valid for 1 year from the date the agreement is signed by both parties. This agreement is automatically renewed for a period of 1 (one) year. Rights and obligations and other provisions are regulated in the agreement.

PT Fliptech Lentera

Berdasarkan perjanjian No.943/PKS-MT JENDELA /IX/2023 tanggal 27 September 2024, Jendela Prima Indonesia mengadakan perjanjian kerjasama sehubungan dengan *Disbursement Service* (Transfer Dana).

Perjanjian ini berlaku selama 2 (dua) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Fliptech Lentera

Based on agreement No.943/PKS-MT JENDELA /IX/2023 dated September 27, 2024, Jendela Prima Indonesia entered into a cooperation agreement in connection with Disbursement Service (Fund Transfer).

This agreement is valid for 2 (two) years from the date the agreement is signed by both parties. Rights and obligations and other provisions are regulated in the agreement.

HAM

Perjanjian dengan Pelanggan

PT Prima Sukafood Idea

Berdasarkan perjanjian No. 032/PKS/HAM-PSI/I/2024, tanggal 19 Januari 2024, HAM mengadakan perjanjian dengan PT Prima Sukafood Idea sehubungan dengan kerjasama "Penyediaan dan Penjualan Daging Menggunakan *Platform* E-commerce *Milik Perusahaan*".

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan Adendum No. 105/ADD-I/HAM-PSI/I/2025, tanggal 17 Januari 2025 Bahwa sebelumnya para pihak telah membuat dan menandatangani perjanjian kerja sama induk dengan No 032/PKS/HAM-PSI/I/2024, Pada tanggal 19 Januari 2024. Bahwa para pihak telah sepakat untuk menambah jangka waktu perjanjian dan para pihak sepakat untuk membuat Addendum I.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2025 perjanjian ini telah diperpanjang.

PT Boga Kulina Citarasa

Berdasarkan perjanjian No. 020/PKS/HAM-BKS/I/2024, tanggal 11 Januari 2024, HAM mengadakan perjanjian dengan PT Boga Kulina Citarasa sehubungan dengan kerjasama "Penyediaan dan Penjualan Daging Menggunakan Platform E-commerce Milik Perusahaan".

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan Adendum No. 040/ADD-I/HAM-BKC/I/2025, tanggal 10 Januari 2025 Bahwa sebelumnya para pihak telah membuat dan menandatangani perjanjian kerja sama induk dengan No 020/PKS/HAM-BKC/I/2024, Pada tanggal 11 Januari 2024. Bahwa para pihak telah sepakat untuk menambah jangka waktu perjanjian dan para pihak sepakat untuk membuat Addendum I.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2025 perjanjian ini telah diperpanjang.

HAM

Agreement with Customers

PT Prima Sukafood Idea

Based on agreement No. 032/PKS/HAM-PSI/I/2024, dated January 19, 2024, HAM entered into an agreement with PT Prima Sukafood Idea in connection with the "Providing and Sale of Meat Using The Company's E-commerce Platform" service

This agreement is valid for 1 year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Based on Addendum No. 105/ADD-I/HAM-PSI/I/2025 dated January 17, 2025, the parties previously entered into and signed a Master Cooperation Agreement No. 032/PKS/HAM-PSI/I/2024 dated January 19, 2024. The parties have agreed to extend the term of the agreement and therefore agreed to execute Addendum I.

This agreement is valid for a period of one (1) year from the date the agreement is signed by both parties. The rights and obligations as well as other provisions are regulated in the agreement. As at December 31, 2025, this agreement has been extended.

PT Boga Kulina Citarasa

Based on agreement No. 020/PKS/HAM-BKS/I/2024, dated January 11, 2024, HAM entered into an agreement with PT Boga Kulina Citarasa Idea in connection with the "Providing and Sale of Meat Using The Company's E-commerce Platform" service.

This agreement is valid for 1 year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Based on Addendum No. 040/ADD-I/HAM-BKC/I/2025 dated January 10, 2025, the parties previously entered into and signed a Master Cooperation Agreement No. 020/PKS/HAM-BKC/I/2024 dated January 11, 2024. The parties have agreed to extend the term of the agreement and therefore agreed to execute Addendum I.

This agreement is valid for a period of one (1) year from the date the agreement is signed by both parties. The rights and obligations as well as other provisions are regulated in the agreement. As at December 31, 2025, this agreement has been extended.

PT Borobudur Timur Sejahtera (PT Inovasi Karya Borobudur)

Berdasarkan perjanjian No. 021/PKS/HAM-BTS/I/2024, tanggal 12 Januari 2024, HAM mengadakan perjanjian dengan PT Borobodur Timur Sejahtera sehubungan dengan kerjasama “Penyediaan dan Penjualan Daging Menggunakan Platform E-commerce Milik Perusahaan”.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan Adendum No. 041/ADD-I/HAM-IKB/I/2025, tanggal 10 Januari 2025 Bahwa sebelumnya para pihak telah membuat dan menandatangani perjanjian kerja sama induk dengan No 021/PKS/HAM-BTS/I/2024, Pada tanggal 12 Januari 2024. Bahwa para pihak telah sepakat untuk menambah jangka waktu perjanjian dan para pihak sepakat untuk membuat Addendum I.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2025 perjanjian ini telah diperpanjang.

PT Andalan Utama Nusa

Berdasarkan perjanjian No. 010/PKS/HAM-AUN/I/2024, tanggal 09 Januari 2024, HAM mengadakan perjanjian dengan PT Andalan Utama Nusa sehubungan dengan kerjasama “Penyediaan dan Penjualan Daging Menggunakan *Platform* E-commerce *Milik Perusahaan*”.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan Adendum No. 034/ADD-I/HAM-AUN/I/2025, tanggal 09 Januari 2025 Bahwa sebelumnya para pihak telah membuat dan menandatangani perjanjian kerja sama induk dengan No 010/PKS/HAM-AUN/I/2024,Pada tanggal 09 Januari 2024. Bahwa para pihak telah sepakat untuk menambah jangka waktu perjanjian dan para pihak sepakat untuk membuat Addendum I.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2025 perjanjian ini telah diperpanjang.

PT Duwa Mitra Setala

Berdasarkan perjanjian No. 025/PKS/HAM-DMS/I/2024, tanggal 15 Januari 2024, HAM mengadakan perjanjian dengan PT Duwa Mitra Setala sehubungan dengan kerjasama “Penyediaan dan Penjualan Daging Menggunakan Platform E-commerce Milik Perusahaan”.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Borobudur Timur Sejahtera (PT Inovasi Karya Borobudur)

Based on agreement No. 021/PKS/HAM-BTS/I/2024, dated January 12, 2024, HAM entered into an agreement with PT Prima Sukafood Idea in connection with the "Providing and Sale of Meat Using The Company’s E-commerce Platform" service.

This agreement is valid for 1 year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Based on Addendum No. 041/ADD-I/HAM-IKB/I/2025 dated January 10, 2025, the parties previously entered into and signed a Master Cooperation Agreement No. 020/PKS/HAM-BTS/I/2024 dated January 12, 2024. The parties have agreed to extend the term of the agreement and therefore agreed to execute Addendum I.

This agreement is valid for a period of one (1) year from the date the agreement is signed by both parties. The rights and obligations as well as other provisions are regulated in the agreement. As at December 31, 2025, this agreement has been extended.

PT Andalan Utama Nusa

Based on agreement No. 010/PKS/HAM-AUN/I/2024, dated January 09, 2024, HAM entered into an agreement with PT Andalan Utama Nusa in connection with the "Providing and Sale of Meat Using The Company’s E-commerce Platform" service.

This agreement is valid for 1 year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Based on Addendum No. 034/ADD-I/HAM-AUN/I/2025 dated January 09, 2025, the parties previously entered into and signed a Master Cooperation Agreement No. 010/PKS/HAM-AUN/I/2024 dated January 09, 2024. The parties have agreed to extend the term of the agreement and therefore agreed to execute Addendum I.

This agreement is valid for a period of one (1) year from the date the agreement is signed by both parties. The rights and obligations as well as other provisions are regulated in the agreement. As at December 31, 2025, this agreement has been extended.

PT Duwa Mitra Setala

Based on agreement No. 025/PKS/HAM-DMS/I/2024, dated January 15, 2024, HAM entered into an agreement with PT Duwa Mitra Setala in connection with the "Providing and Sale of Meat Using The Company’s E-commerce Platform" service.

This agreement is valid for 1 year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Berdasarkan Adendum No. 075/ADD-I/HAM-DMS/I/2025, tanggal 15 Januari 2025 Bahwa sebelumnya para pihak telah membuat dan menandatangani perjanjian kerja sama induk dengan No 025/PKS/HAM-DMS/I/2024,Pada tanggal 15 Januari 2024. Bahwa para pihak telah sepakat untuk menambah jangka waktu perjanjian dan para pihak sepakat untuk membuat Addendum I.

Based on Addendum No. 075/ADD-I/HAM-DMS/I/2025 dated January 15, 2025, the parties previously entered into and signed a Master Cooperation Agreement No. 025/PKS/HAM-DMS/I/2024 dated January 15, 2024. The parties have agreed to extend the term of the agreement and therefore agreed to execute Addendum I.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2025 perjanjian ini telah diperpanjang.

This agreement is valid for a period of one (1) year from the date the agreement is signed by both parties. The rights and obligations as well as other provisions are regulated in the agreement. As at December 31, 2025, this agreement has been extended.

Perjanjian dengan Vendor

Agreement with Vendors

PT Ramalindo Mega Express

PT Ramalindo Mega Express

Berdasarkan perjanjian No. 017/PKS/HAM-RME/1/2024, tanggal 10 Januari 2024, HAM mengadakan perjanjian dengan PT Ramalindo Mega Ekspress sehubungan dengan kerjasama “Penyediaan Daging”.

Based on Agreement No. 017/PKS/HAM-RME/1/2024, dated January 10, 2024, HAM entered into an agreement with PT Ramalindo Mega Ekspress in connection with the “Meat Supply”.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

This agreement is valid for 1 year from the date the agreement is signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Berdasarkan Adendum No. 042/ADD-I/HAM-RME/I/2025, tanggal 10 Januari 2025 Bahwa sebelumnya para pihak telah membuat dan menandatangani perjanjian kerja sama induk dengan No 017/PKS/HAM-RME/I/2024,Pada tanggal 10 Januari 2024. Bahwa para pihak telah sepakat untuk menambah jangka waktu perjanjian dan para pihak sepakat untuk membuat Addendum I.

Based on Addendum No. 042/ADD-I/HAM-RME/I/2025 dated January 10, 2025, the parties previously entered into and signed a Master Cooperation Agreement No. 017/PKS/HAM-RME/I/2024 dated January 10, 2024. The parties have agreed to extend the term of the agreement and therefore agreed to execute Addendum I.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian. Pada 31 Desember 2025 perjanjian ini telah diperpanjang.

This agreement is valid for a period of one (1) year from the date the agreement is signed by both parties. The rights and obligations as well as other provisions are regulated in the agreement. As at December 31, 2025, this agreement has been extended.

34. Standar Akuntansi Keuangan Baru

34. New Financial Accounting Standards

Perubahan PSAK

Changes to PSAK

Diterapkan pada tahun 2025

Adopted in 2025

Penerapan standar akuntansi keuangan revisi berikut, yang berlaku efektif 1 Januari 2025, relevan bagi Grup namun tidak menyebabkan perubahan material terhadap jumlah-jumlah yang dilaporkan dalam laporan keuangan konsolidasian:

The implementation of the following revised financial accounting standards, which are effective from January 1, 2025 and relevant to the Group, and had no material effect on the amounts reported in the consolidated financial statements:

1 Januari 2025

- Amandemen PSAK 221, “Pengaruh Perubahan Kurs Valuta Asing”: Kekurangan Ketertukaran

  Ketika kondisi ekonomi suatu negara memburuk, misalnya hiperinflasi, akan menyebabkan kesulitan dalam menentukan apakah mata uang negara yang bersangkutan tertukarkan menjadi mata uang lain serta kurs yang digunakan ketika mata uang tersebut tidak tertukarkan. Amendemen ini menetapkan cara menilai apakah suatu mata uang adalah tertukarkan dan bagaimana menentukan nilai tukar spot jika mata uang tersebut tidak tertukarkan. Amendemen ini juga mensyaratkan pengungkapan informasi yang memungkinkan pengguna laporan keuangan untuk memahami dampak dari mata uang yang tidak tertukarkan.

January 1, 2025

- Amendments to PSAK 221, “The Effects of Changes in Foreign Exchangeability

  When a country's economic conditions deteriorate, such as hyperinflation, it can be difficult to determine whether the country's currency is exchangeable into another currency as well as the exchange rate used when the currency is not exchangeable. This amendment specify how to assess whether a currency is exchangeable and how to determine a spot exchange rate if it is not. It also requires disclosure of information that enables users of financial statements to understand the impact of a currency not being exchangeable.

Telah diterbitkan namun belum berlaku efektif

Amandemen standar akuntansi keuangan yang telah diterbitkan yang bersifat wajib untuk tahun buku yang dimulai pada atau setelah:

Issued but not yet effective

Amendments to financial accounting standards issued that are mandatory for the financial year beginning or after:

1 Januari 2026

- Amendemen PSAK 109, “Instrumen Keuangan” dan PSAK 107, “Instrumen Keuangan - Pengungkapan”: Klasifikasi dan Pengukuran Instrumen Keuangan

  Amandemen ini menambahkan dan mengklarifikasi ketentuan dalam PSAK 109 terkait penghentian pengakuan liabilitas keuangan, serta mengklarifikasi penilaian karakteristik arus kas (*solely payments* of principal and interest) untuk aset keuangan dengan fitur *ESG-linked*, aset keuangan dengan fitur *non-recourse*, dan instrumen yang terikat secara kontraktual seperti tranche.

  Selain itu, amandemen ini juga mengubah ketentuan dalam PSAK 107 terkait persyaratan pengungkapan investasi pada instrumen ekuitas yang diukur pada nilai wajar melalui penghasilan komprehensif lain dan menambah ketentuan terkait instrumen keuangan dengan persyaratan kontraktual yang mengubah waktu atau jumlah arus kas kontraktual.

- Amendemen PSAK 109, “Instrumen Keuangan” dan PSAK 107, “Instrumen Keuangan - Pengungkapan”: Kontrak Yang Mengacu Pada Listrik Bergantung Alam

  Amandemen ini mengubah persyaratan ‘penggunaan sendiri' dan akuntansi lindung nilai dalam PSAK 109 serta memperkenalkan persyaratan pengungkapan khusus untuk PSAK 107. Ketentuan ini hanya berlaku untuk kontrak yang melibatkan variabilitas dalam pembangkit listrik yang disebabkan oleh kondisi alam yang tidak dapat dikendalikan, seperti cuaca. Kontrak kontrak ini dikenal sebagai 'kontrak dengan referensi listrik yang bergantung pada alam'.

January 1, 2026

- Amendments to PSAK 109, “Financial Instruments” and PSAK 107, “Financial Instruments - Disclosures": Classification and Measurement of Financial Instruments

  These amendments add and clarify the provisions in PSAK 109 related to derecognition of financial liabilities, and the assessment of cash flow characteristics (solely payments of principal and interest) for financial assets with ESG-linked features, financial assets with non-recourse features, and contractually binding instruments such as tranches.

  In addition, these amendments also revise the provisions in PSAK 107 related to the disclosure requirements for investments in equity instruments measured at fair value through other comprehensive income and add provisions related to financial instruments with contractual terms that change the timing or amount of contractual cash flows.

- Amendments to PSAK 109, “Financial Instruments” and PSAK 107, “Financial Instruments - Disclosures": Contracts Referencing Nature-dependent Electricity

  The amendment modifies the 'own use' and hedge accounting requirements of PSAK 109 and introduce specific disclosure requirements for PSAK 107. They apply only to contracts that involve variability in electricity generation due to uncontrollable natural conditions, like weather. These are known as 'contracts referencing nature-dependent electricity’.

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

  Revisi PSAK 338 ini mencakup ruang lingkup dan penerapan dari metode penyatuan kepemilikan *(pooling of interest)* dan pelepasan di ekuitas *(disposal in equity)* sebagai konsep akuntansi yang digunakan dalam PSAK 338. Perubahan utama dalam revisi ini mencakup pengecualian entitas investasi dari ruang lingkup PSAK 338, serta tambahan definisi bisnis alihan, entitas penerima, dan entitas pengalih. Revisi ini juga mencakup rujukan jumlah tercatat bisnis alihan dan penyajian informasi prakombinasi bisnis dalam kondisi tidak praktis.

- Penyesuaian Tahunan 2024 terhadap PSAK 107, "Instrumen Keuangan - Pengungkapan", PSAK 109, "Instrumen Keuangan", PSAK 110, "Laporan Keuangan Konsolidasian" dan PSAK 207, "Laporan Arus Kas"

  Penyesuaian tahunan ini terbatas pada amendemen yang mengklarifikasi susunan kata (wording) atau pembetulan minor atas konsekuensi yang tidak diintensikan, kekeliruan, atau persyaratan yang bertentangan dalam standar.

1 Januari 2027

- PSAK 413, "Penurunan Nilai"

  PSAK 413 mengatur tentang penurunan nilai atas aset keuangan syariah dan pengakuan provisi kafalah penjaminan risiko kredit. PSAK 413 menggunakan konsep ekspektasi kerugian *(expected loss)* yang mensyaratkan pengakuan penyisihan untuk ekspektasi kerugian penurunan nilai. Perhitungannya mencerminkan jumlah tidak bias dan probabilitas tertimbang dan informasi wajar dan tersokong, serta tidak mencerminkan nilai waktu atas uang.

- PSAK 118, "Penyajian dan Pengungkapan dalam Laporan Keuangan"

  PSAK 118 menggantikan PSAK 201, mempertahankan banyak prinsip yang ada tetapi secara signifikan mengubah cara entitas melaporkan "laba atau rugi operasional." PSAK ini menetapkan struktur yang jelas untuk laporan laba rugi dengan mengelompokkan pos-pos ke dalam kategori operasi, investasi, pembiayaan, pajak penghasilan, dan operasi yang dihentikan. Standar ini mewajibkan pengungkapan tertentu, termasuk ukuran kinerja tetapan manajemen (UKTM), yang memungkinkan investor memahami bagaimana pandangan manajemen atas kinerja keuangan perusahaan dan bagaimana ukuran tersebut dibandingkan dengan ukuran yang didefinisikan dalam PSAK 118.

- PSAK 338 (Revised 2025), "Business Combinations of Entities Under Common Control"

  This revision of PSAK 338 covers the scope and application of the pooling of interests and disposal in equity methods as accounting concepts used in PSAK 338. The main changes in this revision comprise the exclusion of investment entities from the scope of PSAK 338, as well as additional definitions on transfered businesses, transferee entities, and transferor entities. This revision also includes references for measuring transfered businesses and the presentation of pre-combination business information when impracticable.

- 2024 Annual Improvements to PSAK 107, "Financial Instruments - Disclosures", PSAK 109, "Financial Instruments", PSAK 110, "Consolidated Financial Statements" and PSAK 207, "Statement of Cash Flows"

  These annual improvements are limited to amendments that either clarify the wording or correct relatively minor unintended consequences, oversights or conflicts between requirements in the standards.

January 1, 2027

- PSAK 413, "Impairment"

  PSAK 413 regulates the impairment of sharia financial assets and the recognition of kafalah provisions for credit risk guarantees. PSAK 413 uses the concept of expected loss which requires the recognition of provisions for expected impairment losses. The calculation reflects the unbiased and probability-weighted amount and reasonable and supportable information, and does not reflect the time value of money.

- PSAK 118, "Presentation and Disclosure in Financial Statements"

  PSAK 118 supersedes PSAK 201, retaining many existing principles but significantly changing how entities report "operating profit or loss." It establishes a defined structure for the statement of profit or loss, categorising items into operating, investing, financing, income taxes and discontinued operations. The standard mandates specific disclosures, including management-defined performance measures (MPMs), allowing investors to understand management's view of the company's financial performance and how these measures compare to those defined in PSAK 118.

- PSAK 119, "Entitas Anak Tanpa Akuntabilitas Publik: Pengungkapan"

  PSAK 119 adalah standar akuntansi sukarela yang didesain untuk mengurangi persyaratan pengungkapan yang ditetapkan dalam PSAK lainnya. Standar ini ditujukan untuk entitas anak yang tidak memiliki akuntabilitas publik, yang entitas induknya menyusun laporan keuangan konsolidasi yang tersedia secara publik dan sesuai dengan Standar Akuntansi Keuangan Indonesia (SAK), *International Financial Reporting Standards* (IFRS), atau standar akuntansi IFRS lainnya. Anak perusahaan tersebut akan tetap menerapkan persyaratan pengakuan, pengukuran, dan penyajian dalam dalam SAK, IFRS, atau standar akuntansi IFRS lainnya, tetapi dapat mengganti persyaratan pengungkapan dalam standar tersebut dengan persyaratan pengungkapan yang dikurangi. PSAK 119 berlaku untuk anak perusahaan yang memenuhi syarat dan memilih untuk mengadopsi standar ini dalam laporan keuangan konsolidasian, tersendiri, atau individual.

- PSAK 119, "Subsidiaries without Public Accountability: Disclosures"

  PSAK 119 is a voluntary accounting standard designed to reduce disclosure requirements stipulated in other PSAKs. It is intended for subsidiaries without public accountability where the parent entity prepares consolidated financial statements that are publicly available and comply with Indonesian Financial Accounting Standards (SAK), International Financial Reporting Standards (IFRS), or other IFRS Accounting Standards. These subsidiaries will continue to apply the recognition, measurement and presentation requirements in SAK, IFRS, or other IFRS Accounting Standards, but they can replace the disclosure requirements in those standards with reduced disclosure requirements. PSAK 119 applies to eligible subsidiaries that elect to adopt the standard in their consolidated, separate, or individual financial statements.

Sampai dengan tanggal penerbitan laporan keuangan konsolidasian, Grup masih mempelajari dampak yang mungkin timbul dari penerapan amendemen PSAK tersebut dan dampak dari penerapan amendemen PSAK tersebut pada laporan keuangan konsolidasian belum dapat ditentukan.

As at the date of authorization of these consolidated financial statements, the Group is still evaluating the potential impact of the implementation of the above amendments to PSAKs and has not yet determined the related effects on the consolidated financial statements.

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