

PT Pyridam Farma Tbk



LEADING THE FUTURE OF HEALTHCARE TOGETHER

Memimpin Masa Depan
Pelayanan Kesehatan
Bersama

2025

Laporan Tahunan dan Keberlanjutan
Annual and Sustainability Report



Leading the Future of Healthcare Together

Memimpin Masa Depan
Pelayanan Kesehatan Bersama



2025 Laporan Tahunan dan Keberlanjutan Annual and Sustainability Report

Perseroan terus memperkuat perannya dalam membentuk masa depan industri kesehatan melalui langkah-langkah strategis yang terarah, inovatif, dan berkelanjutan. Upaya ini diwujudkan melalui pengembangan kapasitas produksi, modernisasi infrastruktur manufaktur, serta ekspansi ke lini strategis, seperti *Contract Development and Manufacturing Organization* (CDMO). Di saat yang sama, Perseroan dan Entitas Anak secara konsisten meningkatkan kapabilitas organisasi guna memperkuat daya saing dan membangun peran sebagai mitra manufaktur farmasi yang terintegrasi di tingkat nasional maupun global.

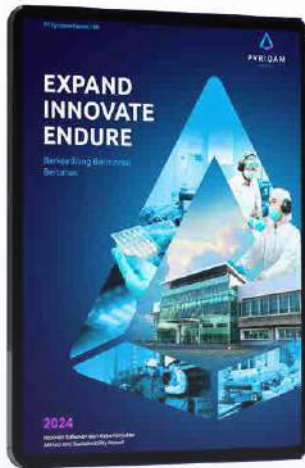
Sejalan dengan itu, Perseroan dan Entitas Anak berfokus pada pengembangan ekosistem layanan kesehatan yang lebih inovatif, terintegrasi, dan berorientasi pada kebutuhan masyarakat. Komitmen ini dijalankan melalui investasi berkelanjutan dalam penelitian dan pengembangan, penguatan portofolio produk, serta pemanfaatan teknologi untuk meningkatkan efisiensi dan kualitas layanan. Seluruh upaya tersebut ditopang oleh kolaborasi yang erat bersama para pemangku kepentingan, sebagai fondasi dalam menciptakan nilai tambah dan mendukung peningkatan kualitas hidup masyarakat secara berkesinambungan.

The Company continues to strengthen its role in shaping the future of the healthcare industry through focused, innovative, and sustainable strategic initiatives. These efforts are realized through the development of production capacity, modernization of manufacturing infrastructure, and expansion into strategic lines, such as *Contract Development and Manufacturing Organization* (CDMO). At the same time, the Company and its Subsidiaries consistently increase organizational capabilities to strengthen competitiveness and establish their role as an integrated pharmaceutical manufacturing partner at both national and global levels.

In line with this, the Company and its Subsidiaries focus on developing a more innovative, integrated, and community-oriented healthcare ecosystem. This commitment is implemented through continuous investment in research and development, strengthening of the product portfolio, and utilization of technology to improve efficiency and service quality. All these efforts are supported by close collaboration with the stakeholders, serving as a foundation to create added value and sustainably improve the quality of life of the community.

Kesinambungan Tema

Theme Continuity



2024

Laporan Tahunan dan Keberlanjutan
Annual and Sustainability Report

Expand Innovate Endure

Berkembang Berinovasi Bertahan

Seiring dengan perkembangan industri kesehatan, Perseroan secara konsisten memperkuat kualitas pengelolaan bisnis untuk merespons tantangan dan mengoptimalkan setiap peluang melalui strategi ekspansi yang terarah, inovasi yang berkelanjutan, serta ketangguhan dalam menghadapi dinamika perubahan. Sepanjang tahun 2024, Perseroan telah melaksanakan berbagai inisiatif penting untuk memperluas jangkauan operasional dan memperkuat posisinya di pasar, antara lain melalui akuisisi perusahaan farmasi di Australia, diversifikasi portofolio produk, serta optimalisasi saluran distribusi.

Inovasi telah menjadi elemen penggerak utama Perseroan yang diwujudkan tidak hanya dalam pengembangan produk dan layanan, tetapi juga dalam peningkatan efisiensi proses produksi, strategi pemasaran, dan penerapan praktik keberlanjutan yang terintegrasi. Seluruh langkah ini ditopang oleh tata kelola yang transparan serta sistem manajemen risiko yang andal, sehingga Perseroan mampu menjaga keberlanjutan usaha sembari memberikan nilai tambah bagi masyarakat dan lingkungan. Tema "*Expand, Innovate, Endure*" menjadi simbol komitmen Perseroan untuk tumbuh secara progresif, berinovasi secara konsisten, dan tetap tangguh dalam mewujudkan visi jangka panjang di tingkat nasional maupun global.

As the development in the healthcare industry continues to evolve, the Company consistently strengthens the quality of its business management in order to respond to challenges and optimize every opportunity through organized expansion strategies, sustainable innovation, and resilience in navigating changing dynamics. Over the course of 2024, the Company implemented a number of key initiatives to expand its operational reach and solidify its market position, including the acquisition of a pharmaceutical company in Australia, diversification of its product portfolio, and optimization of based distribution channels.

Innovation has become a driving force for the Company, realized not only through product and service development, but also in improving production efficiency, marketing strategies, and the implementation of integrated sustainability practices. All of these efforts are supported by transparent governance and a robust risk management system, enabling the Company to maintain business going concern while delivering added value to society and the environment. This year's theme "*Expand, Innovate, Endure*" symbolizes the Company's commitment to progressive growth, consistent innovation, and enduring strength in realizing its long-term vision both nationally and globally.



2023

Laporan Tahunan dan Keberlanjutan
Annual and Sustainability Report

Expanding Reach, Strengthening the Performance of All Business Lines

Perluas Jangkauan, Perkuat Kinerja Seluruh Lini Bisnis

Perseroan berkomitmen untuk terus memanfaatkan peluang secara optimal sehingga dapat terus menorehkan kinerja terbaiknya dari masa ke masa. Oleh karena itu, sepanjang tahun 2023, Perseroan mengambil langkah strategis untuk memperluas jangkauan dan meningkatkan aspek Sumber Daya Manusia ("SDM") sehingga seluruh lini bisnis yang ada dapat mencatatkan kinerja yang maksimal.

Perseroan juga berkomitmen untuk menciptakan pertumbuhan ekonomi yang berkelanjutan dengan menyelaraskan aspek Tujuan Pembangunan Berkelanjutan ("TPB"). Perseroan perlu melakukan berbagai langkah yang melibatkan strategi terpadu guna memaksimalkan efisiensi, mengelola sumber daya, dan mencapai tujuan Perseroan.

The Company is committed to continuing to seize opportunities optimally to achieve its best performance from time to time. Therefore, throughout 2023, the Company took strategic steps to expand its reach and improve Human Resources ("HR") aspects so that all business lines can record maximum performance.

The Company is also committed to creating sustainable economic growth by aligning Sustainable Development Goals ("SDGs") aspects. The Company needs to take various steps involving an integrated strategy to maximize efficiency, manage resources and achieve the Company's goals.



2022

Laporan Tahunan dan Keberlanjutan
Annual and Sustainability Report

Expanding New Horizons Towards Excellence

Memperluas Cakrawala Baru Menuju Keunggulan

Seiring dengan meningkatnya kesadaran masyarakat akan pentingnya menjaga kesehatan merupakan salah satu indikator bagi Perseroan untuk melakukan ekspansi melalui beberapa aksi korporasi sepanjang tahun 2022. Perseroan telah melakukan akuisisi perusahaan, perluasan gudang, maupun peningkatan kapasitas produksi untuk meningkatkan penjualan dan memperluas area jangkauan.

Perseroan juga terus berkomitmen untuk meningkatkan keunggulan melalui langkah-langkah strategis yang Perseroan jalankan, di antaranya: pengembangan kompetensi sumber daya manusia, bekerja sama untuk menciptakan produk yang inovatif, serta secara intensif beradaptasi terhadap perkembangan digitalisasi di industri kesehatan.

Sejalan dengan gambaran besar yang Perseroan lakukan sepanjang tahun 2022 dalam upaya untuk menciptakan pertumbuhan dan kontribusi yang berkelanjutan, Perseroan memilih tema untuk Laporan Tahunan dan Laporan Keberlanjutan PT Pyridam Farma Tbk Tahun 2022, yaitu "Memperluas Cakrawala Baru Menuju Keunggulan".

In line with the increase of public awareness of the importance of maintaining their health is one of the indicators for the Company to expand through several corporate actions throughout 2022. The Company conducted acquisition a number of companies, warehouse expansion as well as increasing production capacity to increase sales and coverage area expansion.

The Company also continue to be committed to intensify our excellence through strategic initiatives taken by the Company, such as: human resources competency development, cooperating with partners to create innovative products as well as adapting intensively to digitalization in the health industry.

In line with the big picture the Company carried out throughout 2022 as an initiative to create sustainable growth and contribution, the Company chose the theme for the 2022 Annual Report and Sustainability Report of PT Pyridam Farma Tbk, is "Expanding New Horizons Towards Excellence".

Sanggahan dan Batasan Tanggung Jawab

Disclaimer and Scope of Responsibility

Laporan ini merupakan Laporan Tahunan dan Keberlanjutan terintegrasi milik PT Pyridam Farma Tbk ("Laporan") yang menjelaskan tentang kinerja historis, kecuali atas informasi dan pernyataan yang merupakan pernyataan prospektif (*forward looking statement*) termasuk tanpa terbatas pada pendapatan, laba, strategi, prospek, akibat, dan semua pernyataan lain yang tidak sepenuhnya fakta historis. Pernyataan-pernyataan prospektif dalam Laporan ini dibuat berdasarkan asumsi dari perubahan-perubahan ekonomi dan politik baik nasional maupun regional, perubahan nilai tukar valuta asing, perubahan harga dan permintaan dan penawaran pasar komoditas, perubahan kompetisi perusahaan, perubahan undang-undang atau peraturan dan prinsip akuntansi, kebijakan dan pedoman, serta perubahan asumsi yang digunakan dalam membuat pernyataan prospektif (*forward looking statements*).

Perseroan tidak menjamin bahwa data yang telah dipastikan keabsahannya akan membawa hasil-hasil tertentu sesuai harapan. Pernyataan-pernyataan berdasarkan data terkini dan kondisi prospektif dalam Laporan ini dibuat berdasarkan berbagai asumsi mengenai kondisi terkini dan kondisi mendatang Perseroan serta lingkungan bisnis di mana Perseroan menjalankan kegiatan usaha. Selanjutnya, Laporan ini memuat kata "kami", "Perseroan", "Pyfa", "Perusahaan", dan "Pyridam Farma" demi memudahkan penyebutan PT Pyridam Farma Tbk.

This integrated Annual Report and Sustainability Report of PT Pyridam Farma Tbk ("Report") describes the historical performance, except for the prospective information and statements (forward looking statements), including but not limited to revenues, profits, strategies, prospects, result, and all other statements that are not entirely historical facts. The prospective statements in this annual report are made based on assumptions from national and regional economic and political changes, changes in foreign exchange rates, changes in prices and demand and supply of commodity markets, changes in company competition, changes in laws or regulations and accounting principles, policies and guidelines, as well as changes to assumptions used in making forward looking statements.

The Company does not guarantee that the documents which validity has been confirmed will deliver certain results as expected. Statements based on current data and prospective conditions in this Annual Report are made based on various assumptions regarding the current and future conditions of the Company as well as the business environment in which the Company operates business activities. Later, this Report contains the words "us," "the Company," "Pyfa," "Company" and "Pyridam Farma" in order to facilitate the mention of PT Pyridam Farma Tbk.



Tentang Laporan

About the Report

Tujuan dan Standar Pelaporan [GRI 2-3]

Perseroan menyusun dan menerbitkan Laporan ini sebagai bentuk pertanggungjawaban dan penyampaian informasi tentang penerapan prinsip-prinsip keberlanjutan dalam seluruh aspek bisnis yang dijalankan. Acuan penyusunan Laporan ini mengacu pada beberapa standar, antara lain sebagaimana berikut:

1. Peraturan Otoritas Jasa Keuangan Republik Indonesia No. 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik ("POJK 29/2016");
2. Surat Edaran Otoritas Jasa Keuangan Republik Indonesia No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik ("SEOJK 16/2021");
3. *Global Reporting Initiative* ("GRI") Standards 2021 opsi with Reference dan kaitannya terhadap dukungan pencapaian Tujuan Pembangunan Berkelanjutan (*Sustainable Development Goals*/"SDGs"); serta
4. *Environmental, Social, and Governance* ("ESG") Matriks yang diterbitkan Bursa Efek Indonesia ("BEI").

Entitas dalam Pelaporan [GRI 2-2]

Laporan ini dibuat dalam Bahasa Indonesia dan Bahasa Inggris. Dalam hal terdapat perbedaan istilah, informasi, atau data dalam Laporan ini, maka yang berlaku adalah istilah, informasi dan/atau data yang disajikan dalam Bahasa Indonesia. Sementara dalam penyajian data ruang lingkup pelaporan disesuaikan dengan relevansi masing-masing aspek. Data ekonomi mencakup Perseroan dan seluruh Entitas Anak sebagaimana disajikan dalam Laporan Keuangan per 31 Desember 2025, yang dilampirkan di dalam Laporan ini. Sementara itu, data sosial dan lingkungan hanya mencakup Perseroan bersama 3 (tiga) Entitas Anak, PT Holi Pharma ("Holi"), PT Ethica Industri Farmasi ("Ethica"), dan Probiotec Pty Ltd.

Reporting Purpose and Standards [GRI 2-3]

The Company prepares and publishes this Report as a form of accountability and as a means of providing information on the implementation of sustainability principles across all aspects of its business operations. This Report has been prepared with reference to a number of standards, among others as follows:

1. Financial Services Authority Regulation of the Republic of Indonesia No. 29/POJK.04/2016 concerning the Annual Report of Issuers or Public Companies ("POJK 29/2016");
2. Financial Services Authority Circular Letter of the Republic of Indonesia No. 16/SEOJK.04/2021 concerning the Form and Content of Annual Reports of Issuers or Public Companies ("SEOJK 16/2021");
3. Global Reporting Initiative ("GRI") Standards 2021, with Reference option, and their alignment with the achievement of the Sustainable Development Goals ("SDGs"); and
4. Environmental, Social, and Governance ("ESG") Matrix issued by the Indonesia Stock Exchange ("IDX").

Reporting Entities [GRI 2-2]

This Report is prepared in both Indonesian and English. In the event of any discrepancies in terms, information, or data contained in this Report, the Indonesian version shall prevail. The presentation of reporting scope data is adjusted according to the relevance of each aspect. Economic data cover the Company and all of its Subsidiaries as presented in the Financial Statements as of December 31, 2025, which are included in this Report. Meanwhile, the social and environmental data cover only the Company and 3 (three) Subsidiaries, namely PT Holi Pharma ("Holi"), PT Ethica Industri Farmasi ("Ethica"), dan Probiotec Pty Ltd.

Periode, Frekuensi, dan Kontak Pelaporan

[GRI 2-3, 2-4]

Perseroan menyusun dan menerbitkan Laporan ini 1 (satu) kali dalam setiap tahun. Laporan untuk periode 2025 adalah merujuk pada periode 1 Januari 2025 hingga 31 Desember 2025. Laporan periode 2025 ini mengalami perubahan signifikan terkait dengan pengembangan penggunaan standar pelaporan dan topik material. Untuk memenuhi prinsip validitas, apabila ada pernyataan ulang atau pernyataan kembali informasi yang dimuat pada laporan sebelumnya karena alasan tertentu, misalnya perbedaan metodologi atau cara perhitungan, kami memberi tanda: *disajikan kembali. Informasi lebih lanjut terkait laporan ini dan muatan di dalamnya dapat diperoleh melalui:

Reporting Period, Frequency, and Contact

[GRI 2-3, 2-4]

The Company prepares and publishes this report 1 (one) time each year. The report for the 2025 period covers January 1, 2025 to December 31, 2025. The 2025 Report reflects significant changes related to the further development of reporting standards and material topics. To ensure the principle of validity, any restatements or re-presentations of information from previous reports due to certain reasons, such as differences in methodology or calculation methods, are marked with: *restated. Further information regarding this Report and its contents may be obtained through:



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Daftar Isi

Table of Content

ii	Tema / Theme	8	Penentuan isi dan Topik Material Laporan / Determination of Report Content and Material Topics
1	Kesinambungan Tema / Theme Continuity		Permasalahan dan Tantangan terhadap Penerapan
3	Sanggahan dan Batasan Tanggung Jawab / Disclaimer and Scope of Responsibility	17	Kinerja Keberlanjutan / Problems and Challenges with the Implementation of Sustainable Performance
4	Tentang Laporan / About the Report	19	Strategi Keberlanjutan / Sustainability Strategy
6	Daftar Isi / Table of Content		

Ikhtisar Kinerja / Performance Highlights



24	Pencapaian Kinerja 2025 / Performance Achievement in 2025	31	Informasi Sanksi Perdagangan Saham dan Aksi Korporasi / Information on Stock Trading Sanctions and Corporate Actions
25	Ikhtisar Kinerja Keberlanjutan / Sustainability Performance Highlights	32	Peristiwa Penting / Significant Events
29	Ikhtisar Kinerja Operasional / Operational Performance Highlights	40	Penghargaan dan Sertifikasi / Awards and Certifications
30	Ikhtisar Kinerja Saham / Stock Performance Highlights	42	Keanggotaan Asosiasi / Association Membership

Laporan Manajemen / Management Reports



46	Laporan Dewan Komisaris / Board of Commissioners Report	54	Laporan Direksi / Board of Directors Report

Profil Perusahaan / Company Profile



66	Identitas Perusahaan / Company Identity	93	Pemegang Saham Utama dan Pengendali / Major Shareholders and Controlling Shareholders
68	Riwayat Singkat / Brief History	94	Struktur Grup / Group Structure
70	Visi dan Misi / Vision and Mission	95	Kronologi Pencatatan Saham / Share Listing Chronology
70	Nilai-Nilai Perusahaan / Corporate Values	95	Kronologi Pencatatan Efek Lainnya / Other Securities Listing Chronology
72	Jejak Langkah / Milestones	96	Entitas Anak / Subsidiaries
76	Kegiatan Usaha / Business Activities	107	Sumber Daya Manusia / Human Resources
78	Wilayah Operasional dan Jaringan Distribusi / Operation and Distribution Area	112	Akuntan Publik / Public Accountant
80	Struktur Organisasi / Organization Structure	112	Lembaga dan Profesi Penunjang Pasar Modal / Capital Market Supporting Institutions and Professionals
82	Profil Dewan Komisaris / Profile of the Board of Commissioners	114	Informasi pada Situs Web Perusahaan / Information on the Company's Website
86	Profil Direksi / Profile of the Board of Directors		
91	Informasi Pemegang Saham / Information on the Shareholders		

Analisis dan Pembahasan Manajemen / Management Discussions and Analysis



118	Tinjauan Ekonomi / Economic Overview	127	Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian / Consolidated Statement of Profit or Loss and Other Comprehensive Income
118	Tinjauan Industri / Industry Overview	130	Laporan Arus Kas Konsolidasian / Consolidated Statement of Cash Flows
120	Tinjauan Kinerja Operasional per Segmen / Operational Performance Overview per Business Segment	131	Rasio Keuangan Konsolidasian / Consolidated Financial Ratios
124	Tinjauan Keuangan / Financial Overview		
125	Laporan Posisi Keuangan Konsolidasian / Consolidated Statement of Financial Position		

- 131 Kemampuan Membayar Utang / Solvency
- 132 Tingkat Kolektibilitas Piutang / Receivables Collectability Ratio
- 133 Struktur Permodalan dan Kebijakan Manajemen atas Struktur Modal / Capital Structure and the Management Policy on Capital Structure
- 133 Investasi Barang Modal / Capital Investment
- 134 Ikatan Material terkait Investasi Barang Modal / Material Commitment related to Capital Investment
- 134 Perbandingan Target dan Realisasi 2025 / Target and Achievement Comparison in 2025
- 134 Prospek Usaha / Business Outlook
- 135 Proyeksi Tahun 2026 / Projection for 2026
- 135 Aspek Pemasaran / Marketing Aspect
- 137 Program Kepemilikan Saham oleh Karyawan/Manajemen ("ESOP/MSOP") / Employee/Management Stock Ownership Program ("ESOP/MSOP")
- 137 Kebijakan Dividen dan Pembagian Dividen / Dividend Policy and Dividend Distribution

- 137 Realisasi Penggunaan Dana Hasil Penawaran Umum / Realization on the Use of Funds from the Public Offering
- 138 Informasi dan Fakta Material terkait Investasi, Ekspansi, Divestasi, Akuisisi, dan Restrukturisasi Utang/Modal / Material Information and Facts on Investment, Expansion, Divestment, Acquisition and Debt/Capital Restructuring
- 139 Informasi Material yang Mengandung Benturan Kepentingan dan/atau Transaksi dengan Pihak Afiliasi / Material Information Containing Conflict of Interest and/or Transactions with Affiliated Parties
- 140 Informasi dan Fakta Material yang Terjadi Setelah Tanggal Laporan Akuntan / Material Information and Facts Happening After the Date of the Accountant Report
- 141 Perubahan Perundang-Undangan yang Berpengaruh Signifikan / Changes in Laws that Have Significant Effect
- 141 Perubahan Kebijakan Akuntansi / Changes in Accounting Policies

Tata Kelola Perusahaan yang Baik / Good Corporate Governance



- 144 Komitmen Penerapan Tata Kelola Perusahaan yang Baik / Commitment to Good Corporate Governance Implementation
- 145 Pedoman Penerapan Tata Kelola Perusahaan yang Baik / Good Corporate Governance Implementation Guidelines
- 145 Tujuan Penerapan Tata Kelola Perusahaan yang Baik / Purpose of Good Corporate Governance Implementation
- 146 Prinsip-Prinsip Tata Kelola Perusahaan yang Baik / Good Corporate Governance Principles
- 148 Struktur Tata Kelola Perusahaan yang Baik / Good Corporate Governance Structure
- 149 Penerapan Pedoman Tata Kelola Perusahaan Terbuka / Implementation of Governance Guidelines for Public Companies
- 154 Rapat Umum Pemegang Saham / General Meeting of Shareholders
- 163 Dewan Komisaris / Board of Commissioners
- 171 Direksi / Board of Directors
- 178 Transparansi Informasi tentang Dewan Komisaris dan Direksi / Transparency of Information on the Board of Commissioners and Board of Directors
- 183 Komite Audit / Audit Committee
- 188 Fungsi Nominasi dan Remunerasi / Nomination and Remuneration Function
- 190 Sekretaris Perusahaan / Corporate Secretary
- 195 Unit Audit Internal / Internal Audit Unit
- 201 Manajemen Risiko / Risk Management
- 203 Sistem Pengendalian Internal / Internal Control System
- 205 Kode Etik / Code of Conduct
- 206 Sistem Pelaporan Pelanggaran / Whistleblowing System
- 208 Perkara Penting dan Sanksi Administratif / Important Cases and Administrative Sanction
- 208 Kebijakan Anti-Korupsi dan Anti-Penyuapan / Anti-Corruption and Anti-Bribery Policy
- 210 Kebijakan Insider Trading / Insider Trading Policy
- 211 Akses Informasi dan Data Perseroan / Access to Company's Information and Data

Laporan Keberlanjutan / Sustainability Report



- 214 Komitmen Keberlanjutan / Sustainability Commitment
- 215 Tata Kelola Keberlanjutan / Sustainability Governance
- 220 Kinerja Ekonomi / Economic Performance
- 257 Verifikasi Tertulis dari Pihak Independen / Written Verification from Independent Party
- 259 Lembar Umpan Balik / Feedback Form
- 261 Tanggapan terhadap Umpan Balik Laporan Tahun Sebelumnya / Response to Feedback on the Previous Year's Report
- 261 Indeks Pengungkapan Kriteria Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 / Financial Service Authority Regulation Criteria Disclosure Index Authority Regulation No. 51/POJK.03/2017
- 225 Kinerja Lingkungan Hidup / Environmental Performance
- 238 Kinerja Sosial / Social Performance
- 264 Daftar Pengungkapan sesuai Pelaporan ESG Metrik / Disclosure List according to the ESG Matrix Reporting
- 265 Daftar Pengungkapan GRI Standards 2021 / Disclosure List of GRI Standards 2021
- 271 Tanggung Jawab Laporan Tahunan dan Laporan Keberlanjutan / Responsibility for the Annual Report and Sustainability Report

Laporan Keuangan / Financial Statements



Penentuan Isi dan Topik Material Laporan [GRI 3-1]

Determination of Report Content and Material Topics

Dalam menentukan isi dan topik material yang disajikan dalam Laporan ini, Perseroan senantiasa memperhatikan perspektif para pemangku kepentingan sebagai landasan penting dalam proses pengambilan keputusan. Perseroan meyakini bahwa pelibatan aktif pemangku kepentingan merupakan faktor kunci untuk membangun transparansi, memperkuat hubungan yang berkelanjutan, serta menjaga kepercayaan terhadap Perseroan sebagai pelaku industri farmasi dan kesehatan. Oleh karena itu, setiap informasi yang disampaikan dalam laporan ini telah dirancang agar relevan dengan kebutuhan para pemangku kepentingan, sekaligus menjawab tuntutan dan dinamika yang khas dalam sektor farmasi, alat kesehatan, dan produk kesehatan konsumen.

Perseroan melakukan identifikasi dan analisis mendalam terhadap isu-isu material yang berkembang, dengan mengacu pada masukan yang diperoleh melalui proses pelibatan pemangku kepentingan. Proses ini dilakukan secara sistematis berdasarkan pedoman AA1000 *Stakeholder Engagement Standard* ("SES") 2015, yang memastikan pendekatan yang inklusif, responsif, dan akuntabel. Melalui kerangka tersebut, Perseroan memastikan bahwa topik-topik yang diangkat dalam Laporan ini tidak hanya mencerminkan prioritas serta harapan pemangku kepentingan, tetapi juga selaras dengan strategi bisnis, orientasi pertumbuhan, serta tujuan keberlanjutan jangka panjang Perseroan.

Dalam memetakan kelompok pemangku kepentingan dan kebutuhan informasinya, Perseroan mempertimbangkan tingkat kepentingan, tingkat pengaruh, serta karakteristik hubungan setiap pihak terhadap keberlangsungan operasional Perseroan. Pendekatan ini memastikan bahwa Laporan ini berfungsi sebagai sarana komunikasi yang relevan, memberikan nilai tambah, serta memperkuat kepercayaan pemangku kepentingan terhadap komitmen Perseroan dalam menjalankan praktik bisnis yang bertanggung jawab. Adapun faktor-faktor yang menjadi pertimbangan Perseroan dalam proses penentuan isi dan topik material diuraikan sebagai berikut:

In determining the content and material topics presented in this Report, the Company consistently considers the perspectives of its stakeholders as a fundamental basis for decision-making. The Company believes that active stakeholder engagement is a key factor in building transparency, strengthening sustainable relationships, and maintaining trust in the Company as a pharmaceutical and healthcare industry player. Therefore, all information presented in this Report has been designed to be relevant to the stakeholders' needs, while addressing the specific demands and dynamics of the pharmaceutical, medical devices, and consumer healthcare product sectors.

The Company conducts in-depth identification and analysis of emerging material issues, drawing on input obtained through stakeholder engagement processes. This process is conducted systematically in accordance with the AA1000 Stakeholder Engagement Standard ("SES") 2015, ensuring an inclusive, responsive, and accountable approach. Through this framework, the Company ensures that the topics highlighted in this Report not only reflect the priorities and expectations of stakeholders, but are also aligned with the Company's business strategy, growth orientation, and long-term sustainability objectives.

In mapping stakeholder groups and their information needs, the Company takes into account the level of importance, the degree of influence, and the characteristics of each relationship in relation to the continuity of the Company's operations. This approach ensures that the Report serves as a relevant communication tool, delivers added value, and reinforces stakeholder confidence in the Company's commitment to responsible business practices. The factors considered by the Company in determining the content and material topics are presented as follows:



Pengaruh Influence

Pihak yang memberikan pengaruh terhadap pengambilan keputusan yang dilakukan oleh Perseroan terkait keberlangsungan usaha.

The parties that influence the Company's decision-making process regarding business going concern.



Ketergantungan Dependency

Perseroan memiliki ketergantungan terhadap pihak tersebut, baik secara langsung maupun tidak langsung.

The Company has a dependency on these parties, both directly and indirectly.

 Tanggung Jawab Responsibility	Perseroan memiliki tanggung jawab, baik saat ini atau di masa yang akan datang, terhadap pihak tersebut. The Company has responsibilities, both currently and in the future, towards these parties.
 Perhatian Attention	Pihak tersebut dapat memberikan sudut pandang baru yang sebelumnya belum ada terhadap isu penting yang relevan. These parties can provide a new perspective on important and relevant issues that previously did not exist.
 Perspektif Perspective	Pihak yang memberikan pengaruh terhadap pengambilan keputusan yang dilakukan oleh Perseroan terkait keberlangsungan usaha. The parties that influence the Company's decision-making process regarding business going concern.

Pemetaan Pemangku Kepentingan

[POJK E.4] [GRI 2-29]

Berdasarkan kriteria yang telah diuraikan sebelumnya, Perseroan mengidentifikasi kelompok pemangku kepentingan yang memiliki keterkaitan dan pengaruh signifikan terhadap kegiatan usaha di sektor farmasi, alat kesehatan, dan produk kesehatan konsumen. Melalui proses ini, Perseroan memetakan isu-isu utama yang menjadi perhatian masing-masing pemangku kepentingan serta merumuskan langkah strategis yang tepat dalam merespons kebutuhan dan ekspektasi mereka. Hasil pemetaan pemangku kepentingan tersebut diuraikan sebagai berikut:

Stakeholder Mapping

[POJK E.4] [GRI 2-29]

Based on the criteria outlined above, the Company identifies stakeholder groups that have significant relevance and influence on its business activities in the pharmaceutical, medical devices, and consumer healthcare product sectors. Through this process, the Company maps the key issues of concern for each stakeholder group and prepares appropriate strategic measures to address their needs and expectations. The results of the stakeholder mapping are presented as follows:

Pemangku Kepentingan Stakeholders	Basis Penetapan Basis of Determination	Metode Pelibatan Engagement Method	Topik Utama Main Topic
Pemegang Saham dan Investor. Shareholders and Investor.	Pengaruh. Influence.	RUPS Tahunan dan RUPS Luar Biasa. Annual and Extraordinary GMS	- Akuntabilitas Laporan Keuangan Perseroan. - Keterbukaan informasi tata kelola Perseroan. - Accountability of the Company's Financial Statements. - Corporate governance information disclosure.
Karyawan Employees	- Tanggung Jawab. - Pengaruh. - Ketergantungan. - Responsibility. - Influence. - Dependency.	- Pertemuan dengan Manajemen. - Pelatihan kepada karyawan. - Meeting with the Management. - Training for employees.	- Hak-hak karyawan. - Kesetaraan dan kesempatan kerja. - Proses rekrutmen. - Pengembangan karier. - Peningkatan kualitas penerapan Kesehatan dan Keselamatan Kerja ("K3"). - Employee rights. - Job equality and opportunity. - Recruitment process. - Career development. - Improving the quality of Occupational Health and Safety ("OHS") implementation.
Masyarakat Public	- Tanggung Jawab. - Perhatian. - Perspektif. - Responsibility. - Attention. - Perspective.	- Program Corporate Social Responsibility ("CSR"). - Sarana pengaduan masyarakat. - Corporate Social Responsibility ("CSR") Program. - Public complaint facilities.	- Bantuan sosial kepada masyarakat sekitar. - Berkontribusi dalam pembangunan di sekitar wilayah operasional. - Social assistance to surrounding community. - Contributions for local development.

Pemangku Kepentingan Stakeholders	Basis Penetapan Basis of Determination	Metode Pelibatan Engagement Method	Topik Utama Main Topic
Pemerintah dan Regulator Government and Regulator	• Tanggung Jawab. • Ketergantungan.	Laporan Tahunan dan Laporan Keberlanjutan. Annual Report and Sustainability Report.	Ketaatan terhadap peraturan perundang-undangan. Compliance with laws and regulations.
Konsumen Consumer	• Tanggung Jawab. • Ketergantungan. • Pengaruh. • Perhatian.	Sarana pengaduan konsumen. Consumer complain facilities.	• Keamanan dan kesehatan produk. • Kualitas produk. • Jaminan atas standar produk.
Mitra Usaha Business Partner	• Ketergantungan.	Kontrak kerja sama/tender. Work contract/tender.	• Kontrak kerja sama yang transparan. • Informasi peluang kerja sama. • Sarana pengaduan mitra usaha.

Analisis Risiko dan Peluang ESG

Sebagai penyempurnaan proses penentuan topik material, Perseroan mengintegrasikan analisis risiko dan peluang ESG yang relevan dengan karakteristik industri farmasi. Pendekatan ini memperkuat proses pemetaan isu keberlanjutan dengan mempertimbangkan dampak potensial terhadap kinerja operasional, kepatuhan regulasi, dan daya saing Perseroan. Dalam pelaksanaannya, analisis dilakukan dengan mengacu pada *Sustainability Accounting Standards Board ("SASB") – Biotechnology & Pharmaceuticals Standard*, yang secara khusus menyoroti isu-isu material terkait keselamatan pasien, akses obat, keamanan rantai pasok, kepatuhan terhadap praktik manufaktur yang baik, serta tata kelola pemasaran dan etika bisnis.

Melalui referensi SASB tersebut, Perseroan memperoleh gambaran komprehensif mengenai risiko dan peluang yang memiliki potensi dampak finansial maupun non-finansial, termasuk aspek-aspek seperti keamanan uji klinis, efisiensi dan transparansi harga obat, keamanan produk dan penarikan obat, risiko pemalsuan, pengelolaan talenta di bidang R&D, integritas rantai pasok, serta kepatuhan terhadap prinsip etika bisnis dan anti-korupsi. Pendekatan ini memungkinkan Perseroan untuk menyelaraskan pengelolaan ESG dengan tuntutan industri farmasi global dan ekspektasi investor atas pengungkapan risiko material.

Analisis risiko dan peluang ESG memberikan beberapa manfaat strategis bagi Perseroan sebagaimana diuraikan berikut:

1. Mengidentifikasi risiko-risiko utama yang berpotensi memengaruhi keberlangsungan bisnis, seperti kepatuhan regulasi, keamanan produk, keberlanjutan pasokan bahan baku, serta eksposur terhadap potensi pelanggaran etika pemasaran dan tata kelola;

ESG Risk and Opportunity Analysis

As part of the refinement of the material topic determination process, the Company integrates an analysis of ESG-related risks and opportunities relevant to the characteristics of the pharmaceutical industries. This approach strengthens the sustainability issue mapping process by taking into account potential impacts on the Company's operational performance, regulatory compliance, and competitiveness. The analysis is conducted with reference to the Sustainability Accounting Standards Board ("SASB") – Biotechnology & Pharmaceuticals Standard, which specifically highlights material issues related to patient safety, access to medicines, supply chain security, compliance with good manufacturing practices, as well as marketing governance and business ethics.

Through this SASB reference, the Company gains a comprehensive understanding of risks and opportunities with potential financial and non-financial impacts, including aspects such as clinical trial safety, drug pricing efficiency and transparency, product safety and recalls, counterfeit risks, talent management in R&D, supply chain integrity, and compliance with business ethics and anti-corruption principles. This approach allows the Company to align ESG management with global pharmaceutical industry requirements and investors' expectations regarding material risk disclosure.

The ESG risk and opportunity analysis provides several strategic benefits to the Company, as presented below:

1. Identifying key risks that may affect business going concern, such as regulatory compliance, product safety, sustainability of raw material supply, and exposure to potential violations of marketing ethics and governance;

- Menemukan peluang strategis untuk meningkatkan kinerja keberlanjutan, termasuk inovasi dalam riset dan pengembangan, peningkatan kualitas proses manufaktur, perluasan akses obat, serta penguatan pengelolaan rantai pasok yang sesuai standar internasional;
 - Mengintegrasikan temuan ESG ke dalam sistem manajemen risiko, sehingga setiap keputusan strategis mempertimbangkan keseimbangan antara kinerja ekonomi, dampak sosial, dan kelestarian lingkungan; serta
 - Memastikan relevansi topik material, sehingga isu-isu yang diprioritaskan dalam Laporan ini benar-benar mencerminkan kebutuhan pemangku kepentingan dan dinamika industri farmasi yang dihadapi Perseroan.
- Discovering strategic opportunities to improve sustainability performance, including innovation in research and development, improvement of manufacturing process quality, expansion of medicine accessibility, and strengthening supply chain management in accordance with international standards;
 - Integrating ESG findings into the risk management system, ensuring that every strategic decision balances economic performance, social impact, and environmental sustainability; and
 - Ensuring the relevance of material topics, so that the issues prioritized in this Report truly reflect stakeholder needs and the dynamics of the pharmaceutical industry faced by the Company.

Adapun hasil evaluasi atas analisis risiko dan peluang ESG tersebut diuraikan sebagai berikut:

The results of the evaluation of ESG risk and opportunity analysis are presented as follows:

Pilar ESG ESG Pillars	Isu Spesifik Specific Issues	Risiko Utama Key Risks		Peluang Potensial Potential Opportunities	
		Jangka Pendek Short-Term	Jangka Panjang Long-Term	Jangka Pendek Short-Term	Jangka Panjang Long-Term
Lingkungan	Efisiensi Energi dan Emisi Gas Rumah Kaca ("GRK")	Kenaikan biaya listrik dan BBM, gangguan operasional apabila terjadi pemadaman atau pembatasan energi, serta intensitas emisi tinggi memicu teguran regulator dan persepsi negatif pemangku kepentingan.	Regulasi karbon dan standar efisiensi energi yang makin ketat dapat meningkatkan biaya kepatuhan, risiko <i>stranded asset</i> pada peralatan boros energi, serta melemahkan daya saing bila emisi per unit produk lebih tinggi dibanding pesaing.	Program efisiensi energi di pabrik (optimasi utilitas, <i>retrofitting</i> mesin, dan <i>good housekeeping</i>) dapat menurunkan biaya produksi per unit dan memperbaiki margin. Selain itu, pelaporan kinerja energi yang transparan dapat meningkatkan kepercayaan investor.	Investasi teknologi rendah karbon (otomasi hemat energi, <i>green building</i> , dan sistem pemantauan energi) membangun reputasi sebagai produsen farmasi bertanggung jawab, sehingga memperkuat posisi dalam tender yang mensyaratkan jejak karbon rendah.
Environment	Energy Efficiency and Greenhouse Gas ("GHG") Emissions	Increase in electricity and fuel costs, operational disruptions in the event of power outages or energy restrictions, and high emission intensity may trigger regulatory warnings and negative stakeholder perceptions.	Stricter carbon regulations and energy efficiency standards could raise compliance costs, create stranded asset risks for energy-intensive equipment, and weaken competitiveness if emissions per product unit are higher than peers.	Energy efficiency programs at plants (utility optimization, machinery retrofitting, and good housekeeping) can reduce production cost per unit and improve margins. Additionally, transparent energy performance reporting can increase investor confidence.	Investment in low-carbon technologies (energy-efficient automation, green buildings, and energy monitoring systems) builds a reputation as a responsible pharmaceutical manufacturer, thereby strengthening the Company's position in tenders requiring a low carbon footprint.
	Penggunaan Air dan Pengelolaan Limbah	Kegagalan mengelola limbah cair dan limbah B3 (bahan kimia, bahan baku kedaluwarsa, dan kemasan obat) dapat memicu temuan inspeksi lingkungan, biaya pengolahan darurat, dan penolakan warga sekitar karena bau atau pencemaran.	Pencemaran kronis pada badan air atau tanah berpotensi menimbulkan sanksi berat, kewajiban <i>remediation</i> jangka panjang, gugatan hukum, serta hilangnya izin operasional pabrik tertentu.	Optimalisasi Instalasi Pengolahan Air Limbah ("IPAL"), pemilahan limbah di sumber, dan kerja sama dengan pengelola limbah berizin mengurangi biaya pembuangan dan menurunkan risiko sanksi dalam waktu dekat. Selain itu, data kepatuhan dapat digunakan untuk memperkuat hubungan dengan regulator.	Pengembangan skema <i>circular</i> membuka potensi penghematan jangka panjang, inovasi model bisnis, dan pengakuan sebagai pelopor pengelolaan limbah farmasi yang bertanggung jawab.

Pilar ESG ESG Pillars	Isu Spesifik Specific Issues	Risiko Utama Key Risks		Peluang Potensial Potential Opportunities	
		Jangka Pendek Short-Term	Jangka Panjang Long-Term	Jangka Pendek Short-Term	Jangka Panjang Long-Term
	Water Use and Waste Management	Failure to manage wastewater and hazardous and toxic waste (chemicals, expired raw materials, and drug packaging) may trigger environmental inspection findings, emergency treatment costs, and community rejection due to odor or pollution.	Chronic pollution of water bodies or soil could result in severe penalties, long-term remediation obligations, legal claims, and the potential revocation of certain plant operating licenses.	Optimization of the Wastewater Treatment Plant ("WWTP"), on-site waste segregation, and collaboration with licensed waste management providers can reduce disposal costs and lower the risk of immediate sanctions. Compliance data can also be used to strengthen relationships with regulators.	Developing circular economy schemes opens opportunities for long-term cost savings, business model innovation, and recognition as a pioneer in responsible pharmaceutical waste management.
	Keamanan Material dan Kemasan	Penggunaan bahan yang tidak tersertifikasi atau pemasok yang tidak patuh dapat memunculkan temuan ketidaksesuaian saat audit Badan Pengawas Obat dan Makanan Republik Indonesia ("BPOM") atau klien, sehingga menyebabkan <i>batch rejection</i> dan keterlambatan suplai.	Ketergantungan jangka panjang pada bahan kemasan tidak ramah lingkungan dan pemasok yang lemah aspek ESG-nya meningkatkan risiko gangguan pasokan, perubahan regulasi (larangan bahan tertentu), dan tekanan dari konsumen global yang menuntut bahan berkelanjutan.	Pengetatan spesifikasi bahan, daftar <i>approved vendors</i> dan audit lingkungan pemasok menurunkan risiko <i>quality defect</i> sekaligus mempercepat otorisasi produk di pasar-pasar baru.	Kolaborasi dengan pemasok untuk pengembangan bahan dan kemasan ramah lingkungan membuka peluang diferensiasi produk, pengurangan biaya logistik, dan penguatan klaim keberlanjutan <i>brand</i> .
	Material and Packaging Safety	Use of uncertified materials or non-compliant suppliers may lead to non-conformity findings during The Indonesian Food and Drug Authority ("BPOM") or client audits, resulting in batch rejection and supply delays.	Long-term reliance on non-eco friendly packaging materials and suppliers with weak ESG performance increases the risk of supply disruptions, regulatory changes (e.g., bans on certain materials), and pressure from global consumers demanding sustainable materials.	Tightening material specifications, maintaining an approved vendor list, and conducting supplier environmental audits reduce quality defect risks and expedite product authorization in new markets.	Collaboration with suppliers to develop eco friendly materials and packaging creates opportunities for product differentiation, logistics cost reduction, and strengthening brand sustainability claims.
Sosial	Keselamatan Produk dan Sistem Farmakovigilans	Laporan efek samping yang tidak tertangani cepat, atau kegagalan menarik kembali <i>batch</i> bermasalah, dapat menimbulkan insiden keamanan pasien, <i>product recall</i> , dan penangguhan izin edar untuk produk tertentu.	Kasus keamanan obat yang berulang dapat berujung pada gugatan hukum bernilai besar, larangan permanen atas produk atau kelas terapi tertentu, serta kerusakan reputasi merek yang sulit dipulihkan di konsumen.	Penguatan departemen Farmakovigilans, sistem pelaporan <i>adverse event</i> berbasis data, dan edukasi tenaga kesehatan memungkinkan respons cepat terhadap insiden, mengurangi skala dampak, dan menunjukkan tanggung jawab Perseroan.	Rekam jejak keamanan produk yang kuat dan transparan meningkatkan kepercayaan konsumen, memperbesar peluang masuk program jaminan kesehatan nasional dan kerja sama internasional, serta menjadi basis data untuk inovasi formulasi yang lebih aman.
Social	Product Safety and Pharmacovigilance Systems	Delayed handling of adverse event reports or failure to recall problematic batches may result in patient safety incidents, product recalls, and suspension of distribution permit for certain products.	Recurrent drug safety issues could lead to high-value legal claims, permanent bans on specific products or therapeutic classes, and lasting brand reputation damage among consumers.	Strengthening the Pharmacovigilance department, implementing data-driven adverse event reporting systems, and educating healthcare professionals enable rapid incident response, reduce impact magnitude, and demonstrate the Company's accountability.	A strong and transparent product safety record enhances consumer trust, increases opportunities for participation in national health insurance programs and international collaborations, and provides a database for the development of safer formulations.

Pilar ESG ESG Pillars	Isu Spesifik Specific Issues	Risiko Utama Key Risks		Peluang Potensial Potential Opportunities	
		Jangka Pendek Short-Term	Jangka Panjang Long-Term	Jangka Pendek Short-Term	Jangka Panjang Long-Term
	Akses dan Keterjangkauan Obat	Harga yang tidak selaras dengan daya beli dan akses distribusi yang terbatas dapat menurunkan volume penjualan dalam waktu dekat dan memicu keluhan konsumen.	Kebijakan harga dan akses yang tidak inklusif meningkatkan risiko regulasi pengetatan harga, hilangnya pangsa pasar di segmen generik/obat esensial, dan merusak persepsi bahwa Perseroan berkontribusi pada sistem kesehatan nasional.	Penyesuaian portofolio, kerja sama dengan pemerintah/BPJS, serta peningkatan jaringan distribusi segera membuka pasar baru dan memperbaiki utilisasi kapasitas produksi.	Strategi jangka panjang untuk menjaga keseimbangan antara harga wajar dan inovasi membangun reputasi, serta menarik investor berdampak (<i>impact investors</i>) yang fokus pada akses kesehatan.
	Medicines Access and Affordability	Prices that are misaligned with purchasing power and limited distribution access may reduce sales volume in the short term and trigger consumer complaints.	Non-inclusive pricing and access policies increase the risk of stricter pricing regulations, loss of market share in generic/essential medicine segments, and damage the perception of the Company's contribution to the national healthcare system.	Portfolio adjustments, collaboration with the government/BPJS, and expansion of distribution networks can immediately open new markets and improve production capacity utilization.	Long-term strategies that balance fair pricing and innovation build reputation and attract impact investors focused on healthcare access.
	K3 dan Kesejahteraan Karyawan	Kecelakaan kerja, paparan bahan kimia, atau stres kerja tinggi menyebabkan <i>lost time injury</i> , penurunan produktivitas, dan biaya klaim kesehatan.	Kinerja K3 yang buruk menurunkan daya tarik Perseroan bagi tenaga kerja terampil, meningkatkan premi asuransi, dan dapat berujung pada sanksi atau penghentian sebagian operasi oleh regulator ketenagakerjaan.	Implementasi program K3 dan <i>wellbeing program</i> segera menurunkan frekuensi insiden dan ketidakhadiran, sekaligus memperbaiki moral karyawan.	Budaya kerja yang aman dan inklusif meningkatkan retensi tenaga ahli, mendukung produktivitas jangka panjang, dan menjadi <i>selling point</i> bagi calon karyawan berkualitas serta mitra bisnis yang memperhatikan standar K3.
	OHS, and Employee Wellbeing	Workplace accidents, chemical exposure, or high work-related stress can lead to lost time injuries, reduced productivity, and higher healthcare claims.	Poor OHS performance diminishes the Company's attractiveness to skilled talent, increases insurance premiums, and may result in sanctions or partial operational shutdowns by labor regulators.	Implementation of OHS programs and employee wellbeing initiatives can promptly reduce incident frequency and absenteeism, while improving employee morale.	A safe and inclusive work culture enhances retention of skilled personnel, supports long-term productivity, and serves as a selling point for attracting high-quality employees and business partners who value OHS standards.

Pilar ESG ESG Pillars	Isu Spesifik Specific Issues	Risiko Utama Key Risks		Peluang Potensial Potential Opportunities	
		Jangka Pendek Short-Term	Jangka Panjang Long-Term	Jangka Pendek Short-Term	Jangka Panjang Long-Term
	Pengembangan Sumber Daya Manusia dan Keberagaman Human Capital Development and Diversity	Perseroan menghadapi potensi risiko apabila pengembangan kompetensi sumber daya manusia, khususnya di bidang teknis manufaktur, regulasi, dan pemasaran digital, tidak dilakukan secara optimal. Kesenjangan kompetensi tersebut berpotensi menghambat kemampuan karyawan dalam mengikuti perkembangan teknologi dan standar kesehatan yang terus berkembang, sehingga dapat memengaruhi efektivitas pelaksanaan strategi ekspansi Perseroan. The Company faces potential risks if human resource competency development, particularly in the areas of manufacturing technology, regulation, and digital marketing, is not optimally implemented. This competency gap could potentially hinder employees' ability to keep up with evolving technology and health standards, thus impacting the effectiveness of the Company's expansion strategy.	Kesenjangan kompetensi yang berlanjut dan kurangnya keberagaman dalam kepemimpinan dapat menghambat inovasi, mengurangi kemampuan Perseroan merespons tren terapi baru, serta meningkatkan risiko <i>brain drain</i> ke perusahaan global. Persistent skills gaps and lack of diversity in leadership may limit innovation, reduce the Company's ability to respond to emerging therapeutic trends, and increase the risk of brain drain to global companies.	Program pelatihan intensif, sertifikasi teknis, dan jalur karier yang jelas meningkatkan <i>engagement</i> karyawan dan mempercepat transfer teknologi dalam jangka pendek. Intensive training programs, technical certifications, and clear career pathways enhance employee engagement and accelerate short-term knowledge and technology transfer.	Strategi jangka panjang untuk membangun talenta riset, manufaktur, dan komersial yang beragam memperkuat kapasitas inovasi, mempermudah ekspansi internasional, dan meningkatkan skor penilaian ESG eksternal. Long-term strategies to build a diverse talent pool in research, manufacturing, and commercial functions strengthen innovation capacity, facilitate international expansion, and improve external ESG performance scores.
	Tanggung Jawab Sosial dan Kontribusi Kesehatan Masyarakat Corporate Social Responsibility and Public Health Contribution	Bila program CSR dan kesehatan masyarakat tidak terarah, Perseroan berisiko dianggap hanya mencari keuntungan dari penjualan obat tanpa kontribusi nyata ke masyarakat, sehingga memunculkan resistensi di komunitas tertentu. If CSR and public health programs are not well-directed, the Company risks being perceived as merely seeking profit from medicine sales without making a meaningful contribution to communities, potentially triggering resistance in certain communities.	Hubungan yang lemah dengan masyarakat dan lembaga kesehatan dapat menghambat ekspansi fasilitas baru, mengurangi penerimaan produk baru, dan meningkatkan risiko konflik sosial jangka panjang. Weak relationships with communities and healthcare institutions can hinder the expansion of new facilities, reduce acceptance of new products, and increase the risk of long-term social conflicts.	Penajaman program sosial relatif cepat memperbaiki citra dan meningkatkan kedekatan dengan komunitas target produk. Sharpening social programs can quickly improve the Company's image and strengthen engagement with target product communities.	Keterlibatan berkelanjutan dalam peningkatan kesehatan masyarakat memposisikan Perseroan sebagai mitra strategis, membuka peluang kolaborasi riset, <i>pilot project</i> kesehatan publik, dan akses ke pasar baru. Sustained involvement in public health improvement positions the Company as a strategic partner, opening opportunities for research collaborations, public health pilot projects, and access to new markets.

Pilar ESG ESG Pillars	Isu Spesifik Specific Issues	Risiko Utama Key Risks		Peluang Potensial Potential Opportunities	
		Jangka Pendek Short-Term	Jangka Panjang Long-Term	Jangka Pendek Short-Term	Jangka Panjang Long-Term
Tata Kelola	Kepatuhan Regulasi Farmasi, Kualitas (GMP), dan Sistem Manajemen Risiko	Apabila terdapat ketidaksesuaian terhadap standar BPOM, <i>Good Manufacturing Practice</i> ("GMP"), atau standar mutu internasional maka hal ini dapat memicu inspeksi dengan temuan kritis, penghentian produksi sementara, dan penarikan produk dari pasar.	Pelanggaran berat atau berulang dapat mengakibatkan pencabutan lisensi fasilitas, larangan ekspor, dan penurunan drastis nilai Perseroan karena hilangnya kepercayaan investor dan mitra global.	Penguatan sistem manajemen risiko, audit internal mutu, dan pelaporan kepatuhan yang proaktif membantu mengidentifikasi ketidaksesuaian sejak dini dan meningkatkan kualitas operasi harian.	Reputasi sebagai Perseroan yang sangat patuh dan transparan menurunkan biaya modal, mempermudah memperoleh persetujuan regulator di pasar baru, dan meningkatkan nilai Perseroan dalam jangka panjang.
Governance	Pharmaceutical Regulatory Compliance, Quality (GMP), and Risk Management Systems	If there is non-compliance with BPOM standards, Good Manufacturing Practices ("GMP"), or international quality standards, this can trigger inspections with critical findings, temporary production suspensions, and product recalls from the market.	Severe or repeated violations can lead to facility license revocation, export bans, and a drastic decline in Company value due to loss of investor and global partner confidence.	Strengthening risk management systems, conducting internal quality audits, and proactive compliance reporting help identify non-conformities early and improve day-to-day operational quality.	A reputation as a highly compliant and transparent Company lowers the cost of capital, facilitates regulatory approvals in new markets, and increases long-term Company value.
	Anti-Korupsi, Anti-Penyuapan, dan Integritas dalam Rantai Pasok	Terdapat potensi risiko dalam proses pengadaan, seperti konflik kepentingan atau penyalahgunaan wewenang, yang dapat memengaruhi integritas apabila tidak dikelola dengan baik.	Budaya korupsi yang tidak diatasi merusak integritas Perseroan, meningkatkan risiko kasus hukum lintas yurisdiksi, dan menghalangi akses ke pasar yang mensyaratkan standar kepatuhan tinggi.	Implementasi kebijakan anti-korupsi/anti-suap, <i>due diligence</i> pemasok, serta <i>whistleblowing system</i> yang efektif mengurangi risiko insiden dan memberi sinyal kuat kepada investor bahwa Perseroan serius menjaga integritas.	Budaya integritas yang kuat memperkuat <i>license to operate</i> , mempermudah kolaborasi jangka panjang dengan mitra global, dan meningkatkan skor penilaian ESG eksternal yang kini banyak memperhatikan aspek tata kelola.
	Anti-Corruption, Anti-Bribery, and Supply Chain Integrity	There are potential risks in the procurement process, such as conflicts of interest or abuse of authority, which can affect integrity if not managed properly.	An unaddressed culture of corruption undermines the Company's integrity, increases the risk of cross-jurisdictional legal cases, and restricts access to markets that require high compliance standards.	Implementation of anti-corruption/anti-bribery policies, supplier due diligence, and an effective whistleblowing system reduces incident risks and signals to investors the Company's commitment to integrity.	A strong culture of integrity reinforces the Company's license to operate, facilitates long-term collaboration with global partners, and improves external ESG ratings, which increasingly emphasize governance aspects.

Daftar Topik Material dan Batasan [GRI 3-2]

Setelah memperoleh pemahaman yang menyeluruh mengenai kebutuhan dan harapan pemangku kepentingan, serta hasil analisis risiko dan peluang ESG yang relevan dengan kegiatan usaha di sektor farmasi, alat kesehatan, dan produk kesehatan konsumen, Perseroan menetapkan langkah strategis untuk memprioritaskan isu-isu utama yang memiliki pengaruh signifikan terhadap keberlanjutan usaha. Proses penetapan prioritas ini menjadi dasar penyusunan topik-topik material yang diungkapkan dalam Laporan ini.

Material Topics and Boundaries [GRI 3-2]

After obtaining a comprehensive understanding of stakeholder needs and expectations, as well as the results of ESG risk and opportunity analyses relevant to business activities in the pharmaceutical, medical devices, and consumer healthcare product sectors, the Company has established strategic measures to prioritize key issues that have a significant impact on business going concern. This prioritization process forms the basis for the selection of material topics disclosed in this Report.

Topik material yang dipilih mencerminkan aspek-aspek keberlanjutan paling relevan dengan karakteristik operasional Perseroan, termasuk keamanan dan kualitas produk, inovasi dan riset, kepatuhan terhadap regulasi farmasi, praktik pemasaran yang etis, pengelolaan rantai pasok, keselamatan dan kesejahteraan karyawan, serta kontribusi sosial dan lingkungan. Setiap topik diuraikan dengan mempertimbangkan batasan dampak, baik yang terjadi di dalam maupun di luar Perseroan.

The selected material topics reflect the sustainability aspects most relevant to the Company's operational characteristics, including product safety and quality, innovation and research, compliance with pharmaceutical regulations, ethical marketing practices, supply chain management, employee health and wellbeing, as well as social and environmental contributions. Each topic is described with consideration of the impact boundaries, both within and outside the Company.

Adapun topik material yang menjadi fokus utama dalam Laporan ini diuraikan sebagai berikut:

The material topics prioritized in this Report are presented as follows:

Topik Material Material Topics	Batasan Pemangku Kepentingan yang Terdampak Boundaries of Affected Stakeholders		Alasan Bersifat Material Reasons for Materiality
	Internal Internal	Eksternal External	
Aspek Lingkungan Environmental Aspect			
Efisiensi Energi dan Emisi GRK Energy Efficiency and GHG Emissions	✓	✓	Kinerja energi dan emisi berpengaruh langsung pada biaya produksi, kepatuhan lingkungan, serta daya saing Perseroan. Efisiensi yang baik menekan biaya, mengurangi risiko regulasi, dan memperkuat posisi Perseroan sebagai produsen farmasi berkelanjutan. Energy efficiency and emissions directly affect production costs, environmental compliance, and the Company's competitiveness. Effective efficiency measures reduce costs, mitigate regulatory risks, and strengthen the Company's position as a sustainable pharmaceutical manufacturer.
Penggunaan Air dan Pengelolaan Limbah Water Use and Waste Management	✓	✓	Air dan limbah merupakan elemen kritis dalam proses farmasi. Pengelolaan yang buruk dapat memicu sanksi dan gangguan operasional. Praktik yang baik memastikan kepatuhan, melindungi lingkungan, dan menjaga keberlanjutan fasilitas produksi. Water and waste are critical elements in pharmaceutical processes. Poor management may trigger sanctions and operational disruptions. Sound practices ensure compliance, protect the environment, and sustain production facility operations.
Keamanan Material dan Kemasan Material and Packaging Safety	✓	✓	Material dan kemasan menentukan keamanan obat dan pemenuhan standar BPOM/GMP. Ketidaksesuaian dapat menyebabkan <i>recall</i> dan merusak kepercayaan publik. Pengawasan yang kuat menjamin mutu produk dan kelancaran rantai pasok. Materials and packaging determine product safety and compliance with BPOM/GMP standards. Non-conformities may result in recalls and erode public trust. Strong supervision ensures product quality and smooth supply chain operations.
Aspek Sosial Social Aspect			
Keselamatan Produk dan Sistem Farmakovigilans Product Safety and Pharmacovigilance Systems	✓	✓	Keselamatan pasien adalah prioritas utama. Sistem pemantauan efek samping yang kuat mencegah risiko kesehatan, menghindari <i>recall</i> , serta menjaga izin edar dan reputasi Perseroan. Patient safety is a top priority. A robust adverse event monitoring system mitigates health risks, prevents product recalls, and safeguards distribution permit and the Company's reputation.
Akses dan Keterjangkauan Obat Medicines Access and Affordability	✓	✓	Kemudahan akses produk menentukan kontribusi Perseroan terhadap kesehatan masyarakat. Keterjangkauan harga dan distribusi yang baik memperluas pasar sekaligus memperkuat peran sosial Perseroan. Product accessibility determines the Company's contribution to public health. Affordable pricing and effective distribution expand market reach while strengthening the Company's social role.

Topik Material Material Topics	Batasan Pemangku Kepentingan yang Terdampak Boundaries of Affected Stakeholders		Alasan Bersifat Material Reasons for Materiality
	Internal Internal	Eksternal External	
K3 dan Kesejahteraan Karyawan OHS, and Employee Wellbeing	√	-	Keselamatan dan kesehatan kerja memengaruhi produktivitas dan keberlangsungan operasi. Lingkungan kerja yang aman meningkatkan motivasi, mengurangi insiden, dan memperkuat kinerja jangka panjang. Occupational health and safety influence productivity and operational continuity. A safe working environment increases employee motivation, reduces incidents, and supports long-term performance.
Pengembangan SDM dan Keberagaman Human Capital Development and Diversity	√	-	Talenta yang terampil dan beragam mendorong inovasi serta memastikan Perseroan mampu mengikuti perkembangan industri kesehatan. Pengembangan SDM meningkatkan kinerja, adaptabilitas, dan daya saing. Skilled and diverse talent drives innovation and ensures the Company keeps pace with developments in the healthcare industry. Human capital development enhances performance, adaptability, and competitiveness.
Tanggung Jawab Sosial dan Kontribusi Kesehatan Masyarakat Corporate Social Responsibility and Public Health Contribution	-	√	Perusahaan farmasi memiliki peran strategis dalam meningkatkan kesehatan publik. Program sosial yang tepat sasaran memperkuat kepercayaan masyarakat dan hubungan dengan pemangku kepentingan. Pharmaceutical companies play a strategic role in improving public health. Well-targeted social programs strengthen community trust and stakeholder relationships.
Aspek Tata Kelola Governance Aspect			
Kepatuhan Regulasi Farmasi, Kualitas (GMP), dan Sistem Manajemen Risiko Pharmaceutical Regulatory Compliance, Quality (GMP), and Risk Management Systems	√	√	Kepatuhan adalah fondasi keberlanjutan industri farmasi. Ketidakpatuhan berisiko menghentikan produksi, menurunkan mutu, dan menghilangkan izin edar. Sistem yang kuat menjamin kualitas dan stabilitas bisnis. Compliance is the foundation of sustainability in the pharmaceutical industry. Non-compliance risks production halts, quality degradation, and loss of distribution permit. Robust systems ensure product quality and business stability.
Anti-Korupsi, Anti-Penyuapan, dan Integritas dalam Rantai Pasok Anti-Corruption, Anti-Bribery, and Supply Chain Integrity	√	√	Integritas menentukan reputasi dan kelayakan Perseroan sebagai mitra industri kesehatan. Praktik korupsi atau pemasaran tidak etis dapat memicu sanksi berat. Tata kelola yang bersih memperkuat kepercayaan dan menunjang pertumbuhan. Integrity determines the Company's reputation and its suitability as a partner in the healthcare industry. Corrupt practices or unethical marketing may trigger severe sanctions. Strong governance reinforces trust and supports sustainable growth.

Permasalahan dan Tantangan terhadap Penerapan Kinerja Keberlanjutan [POJK E.5]

Problems and Challenges with the Implementation of Sustainable Performance

Dalam mengimplementasikan aspek keberlanjutan, Perseroan menghadapi berbagai permasalahan dan tantangan yang bersumber dari faktor internal maupun eksternal. Tantangan tersebut muncul seiring dengan dinamika industri farmasi yang diatur secara ketat, perkembangan teknologi produksi, tuntutan standar mutu yang semakin tinggi, serta meningkatnya ekspektasi pemangku kepentingan terhadap aspek ESG. Informasi lebih lengkap mengenai tantangan dan implikasi bisnis yang dihadapi Perseroan diuraikan sebagai berikut:

In implementing sustainability initiatives, the Company faces a number of challenges arising from both internal and external factors. These challenges emerge in line with the dynamics of the tightly regulated pharmaceutical industry, advancements in production technology, increasingly stringent quality standards, and rising stakeholder expectations regarding ESG aspects. Further details on the challenges and their business implications are presented as follows:

Aspek Aspect	Uraian Description	Dampak/Implikasi Bisnis Business Impact/Implication
Internal		
Operasional	Upaya meningkatkan efisiensi energi, air, dan pengelolaan limbah membutuhkan modernisasi peralatan serta disiplin operasional.	Peningkatan biaya operasional dan kebutuhan investasi modernisasi, risiko ketidaksesuaian terhadap regulasi lingkungan, serta potensi gangguan terhadap kelancaran produksi.
Operations	Efforts to improve energy and water efficiency and waste management require equipment modernization and operational discipline.	Increase in operational costs and modernization investment requirements, risk of non-compliance with environmental regulations, and potential disruptions to production continuity.
Kepatuhan dan Kualitas	Perubahan standar kualitas dan regulasi farmasi menuntut peningkatan sistem, dokumentasi, dan konsistensi kepatuhan.	Batch rejection, recall, teguran regulator, hingga penghentian sementara produksi.
Compliance and Quality	Changes in quality standards and pharmaceutical regulations necessitate enhanced systems, documentation, and consistent compliance.	Batch rejections, product recalls, regulatory warnings, and temporary production halts.
SDM dan Kompetensi Teknis	Kesenjangan kompetensi di bidang manufaktur, mutu, digitalisasi, dan farmakovigilans memerlukan pelatihan berkelanjutan.	Produktivitas menurun, meningkatnya kesalahan kerja, serta melemahkan kesiapan audit.
HR and Technical Competence	Competency gaps in manufacturing, quality, digitalization, and pharmacovigilance require ongoing training programs.	Reduced productivity, increased operational errors, and weakened audit readiness.
K3	Implementasi budaya K3 belum merata, termasuk disiplin penggunaan Alat Pelindung Diri ("APD") dan pelaporan insiden.	Kecelakaan kerja, meningkatnya downtime, serta penurunan retensi dan motivasi karyawan.
OHS	Implementation of an OHS culture is not yet uniform, including adherence to Personal Protective Equipment ("PPE") use and incident reporting.	Workplace accidents, increased downtime, and decreased employee retention and motivation.
Integritas dan Tata Kelola Pemasaran	Risiko pemasaran tidak etis dan konflik kepentingan dalam proses pengadaan atau interaksi bisnis.	Risiko hukum dan reputasi, rusaknya hubungan dengan konsumen dan mitra distributor.
Marketing Integrity and Governance	Risks of unethical marketing practices and conflicts of interest exist in procurement processes or business interactions.	Legal and reputational risks, and deterioration of relationships with consumers and distribution partners.
Manajemen Risiko dan Mutu Produk	Sistem deteksi dini ketidaksesuaian dan pengendalian mutu belum sepenuhnya optimal.	Kualitas produk tidak stabil, meningkatnya biaya koreksi, serta risiko hilangnya kepercayaan konsumen.
Risk Management and Product Quality	Early detection systems for non-conformities and quality control measures are not yet fully optimized.	Unstable product quality, higher corrective costs, and risk of lost consumer trust.

Aspek Aspect	Uraian Description	Dampak/Implikasi Bisnis Business Impact/Implication
Eksternal External		
Regulasi Lingkungan dan Farmasi Environmental and Pharmaceutical Regulations	Ketentuan limbah B3, emisi, keamanan obat, dan pelabelan semakin ketat serta berubah dinamis. Regulations on hazardous and toxic waste, emissions, drug safety, and labeling are becoming increasingly stringent and dynamic.	Kebutuhan biaya kepatuhan tambahan, risiko sanksi, dan potensi penundaan izin edar. Additional compliance costs, risk of sanctions, and potential delays in distribution permit.
Rantai Pasok Global Global Supply Chain	Ketergantungan pada pemasok global untuk pengadaan produk kesehatan berupa fluktuasi harga, keterbatasan pasokan, serta potensi keterlambatan distribusi. Dependence on global suppliers for the procurement of health products results in price fluctuations, limited supply, and potential distribution delays.	Kondisi ini dapat memengaruhi kelancaran distribusi produk serta kemampuan Perseroan dalam memenuhi permintaan pasar secara tepat waktu. This condition can affect the smooth distribution of products and the Company's ability to meet market demand in a timely manner.
Ekspektasi Konsumen, Tenaga Kesehatan, dan Regulator Expectations of Consumers, Healthcare Professionals, and Regulators	Meningkatnya tuntutan transparansi informasi obat, keamanan produk, dan respons farmakovigilans yang cepat. Rising demands for transparency in drug information, product safety, and prompt pharmacovigilance response.	Risiko reputasi, peluang <i>recall</i> lebih besar, serta hubungan dengan regulator terpengaruh. Reputational risks, higher likelihood of product recalls, and strained relationships with regulators.
Persaingan Harga dan Dinamika Pasar Farmasi Price Competition and Pharmaceutical Market Dynamics	Segmen generik sangat kompetitif sehingga menekan margin dan ruang investasi keberlanjutan. The generic segment is highly competitive, exerting pressure on margins and limiting sustainability investment opportunities.	Profitabilitas menurun, keterbatasan investasi ESG, dan risiko kalah bersaing. Reduced profitability, limited ESG investment capacity, and risk of losing competitive advantage.
Preferensi Investor dan Mitra terhadap ESG Investor and Partner Expectations on ESG	Investor dan mitra bisnis semakin mempertimbangkan jejak karbon, integritas pemasaran, dan dampak sosial. Investors and business partners increasingly consider carbon footprint, marketing integrity, and social impact.	Penilaian ESG rendah dapat mengurangi peluang pendanaan, kemitraan, dan kontrak besar. Low ESG ratings may limit opportunities for funding, partnerships, and major contracts.
Reputasi dan Keamanan Distribusi Produk Reputation and Product Distribution Security	Risiko produk palsu, penyimpanan yang tidak aman, dan distribusi yang tidak terkontrol. Risks of counterfeit products, unsafe storage, and uncontrolled distribution.	Hilangnya kepercayaan publik, potensi litigasi, dampak jangka panjang pada nilai merek. Loss of public trust, potential litigation, and long-term impact on brand value.

Strategi Keberlanjutan [POJK A.1] [GRI 2-22]; [GRI 2-23] Sustainability Strategy

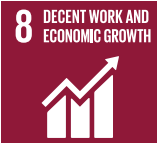
Perseroan berkomitmen untuk mendukung pencapaian Tujuan Pembangunan Berkelanjutan (*Sustainable Development Goals*/"SDGs") melalui strategi keberlanjutan yang terintegrasi dalam seluruh aktivitas operasionalnya. Perseroan secara konsisten mengadopsi praktik bisnis yang ramah lingkungan, efisien dalam penggunaan sumber daya, serta berorientasi pada kesejahteraan sosial. Pendekatan ini menjadi landasan bagi Perseroan dalam mengembangkan proses produksi yang bertanggung jawab, memperkuat inovasi produk kesehatan, serta menciptakan nilai ekonomi yang berkelanjutan bagi seluruh pemangku kepentingan.

The Company is committed to supporting the achievement of the Sustainable Development Goals ("SDGs") through a sustainability strategy integrated across all operational activities. The Company consistently adopts environmentally responsible business practices, resource-efficient processes, and socially oriented initiatives. This approach forms the foundation for the Company in developing responsible production processes, enhancing healthcare product innovation, and creating sustainable economic value for all stakeholders.

Perseroan juga menyadari bahwa penerapan prinsip keberlanjutan dihadapkan pada berbagai tantangan, antara lain perubahan regulasi lingkungan, keterbatasan sumber daya, serta kebutuhan untuk menyeimbangkan antara profitabilitas dan keberlanjutan. Melalui peningkatan efisiensi, inovasi berkelanjutan, serta penerapan tata kelola yang baik, Perseroan berupaya memastikan bahwa setiap langkah yang diambil memberikan dampak positif terhadap aspek ekonomi, sosial, dan lingkungan. Dengan demikian, strategi keberlanjutan Perseroan tidak hanya memperkuat ketahanan bisnis, tetapi juga berkontribusi pada terwujudnya masa depan yang lebih sehat dan berkelanjutan. Adapun program-program Perseroan yang telah diselaraskan dengan SDGs diuraikan sebagai berikut:

The Company also recognizes that implementing sustainability principles faces various challenges, including changes in environmental regulations, resource limitations, and the need to balance profitability with sustainability. Through increased efficiency, continuous innovation, and good governance practices, the Company strives to ensure that every action generates positive economic, social, and environmental impacts. Accordingly, the Company's sustainability strategy not only strengthens business resilience but also contributes to the realization of a healthier and more sustainable future. The Company's programs aligned with the SDGs are presented as follows:

Target	Implementasi [GRI 2-24] Implementation
 3 GOOD HEALTH AND WELL-BEING	Menjamin kehidupan yang sehat dan meningkatkan kesejahteraan seluruh penduduk semua usia. Ensure healthy lives and promote well-being for all at all ages. 1. Melaksanakan program pemberian vitamin kepada masyarakat umum di berbagai wilayah, antara lain di Kabupaten Bone (Sulawesi Selatan), DKI Jakarta melalui Klinik SIMAS, serta dalam Kegiatan <i>Car Free Day</i> pada 24 Agustus 2025. 2. Menyalurkan vitamin dan dukungan nutrisi kepada komunitas keagamaan dan generasi muda, termasuk di Masjid Al-Azhar Jaka Permai Bekasi, Gereja Santa Monica (kaum muda dan lansia), Gereja Persekutuan Doa Priskila, serta pemberian makanan ringan kepada anak-anak dalam Kegiatan Youth Gereja Bogor. 3. Memberikan dukungan peningkatan daya tahan tubuh kepada tenaga kesehatan dan aparat, melalui pemberian vitamin kepada Komunitas Dokter (Ikatan Dokter Indonesia ("IDI") Jawa Barat) serta Tentara Nasional Indonesia ("TNI") Angkatan Laut. 4. Berpartisipasi dalam penyaluran bantuan vitamin bagi korban bencana banjir di wilayah Jabodetabek dan Sumatra melalui kolaborasi dengan Badan Nasional Penanggulangan Bencana ("BNPB"), Badan Pengawas Obat dan Makanan ("BPOM"), Palang Merah Indonesia ("PMI"), dan Kementerian Kesehatan Republik Indonesia. 5. Menyediakan vitamin injeksi kepada fasilitas layanan kesehatan, yaitu Klinik SIMAS, untuk selanjutnya didistribusikan kepada masyarakat sekitar guna mendukung peningkatan imunitas. 1. Conducted vitamin distribution programs for the general public across various regions, including Bone Regency (South Sulawesi), DKI Jakarta through Klinik SIMAS, as well as during the Car Free Day event held on August 24, 2025. 2. Distributed vitamins and nutritional support to religious communities and youth groups, including at Al-Azhar Jaka Permai Mosque in Bekasi, Saint Monica Church (youth and elderly groups), Priskila Prayer Fellowship Church, and provided snacks for children during the Youth Church activity in Bogor. 3. Provided immune support for healthcare professionals and authorities through the distribution of vitamins to the Medical Community (Indonesian Medical Association ("IDI") West Java) and the Indonesian Navy. 4. Participated in the distribution of vitamin assistance for flood victims in the Greater Jakarta area and Sumatra through collaboration with the National Disaster Management Agency ("BNPB"), the Indonesian Food and Drug Authority ("BPOM"), the Indonesian Red Cross ("PMI"), and the Ministry of Health of the Republic of Indonesia. 5. Provided injectable vitamins to healthcare facilities, namely Klinik SIMAS, for further distribution to surrounding communities to support the improvement of public immunity.

Target	Implementasi [GRI 2-24] Implementation	
	Mencapai kesetaraan gender dan memberdayakan kaum perempuan. Achieve gender equality and empower all women and girls.	1. Tidak membedakan gender dalam proses rekrutmen karyawan selama kandidat dapat memenuhi persyaratan dan kualifikasi yang diberikan Perseroan. 2. Tidak membedakan hak dan kewajiban karyawan berdasarkan jenis kelamin. 3. Karyawan perempuan mencapai 38,61% dari total karyawan Perseroan, di mana karyawan perempuan di posisi manajer ke atas sebanyak 10,36%. 1. Not discriminating based on gender in the employee recruitment process as long as the candidates meet the requirements and qualifications set by the Company. 2. Not differentiating the employee's rights and obligations based on gender. 3. Female employees make up 38.61% of the total employees, with female employees in managerial positions and above comprising 10.36%.
	Meningkatkan pertumbuhan ekonomi yang inklusif dan berkelanjutan, kesempatan kerja yang produktif dan menyeluruh, serta pekerjaan yang layak untuk semua. Promote sustained, inclusive and sustainable economic growth, full and productive employment, and decent work for all.	1. Program olahraga untuk karyawan setiap minggu. 2. Perseroan menyediakan ruang ibu menyusui. 3. Kebijakan <i>Work from Home</i> ("WFH") dan <i>Work from Office</i> ("WFO"). 4. Menyediakan <i>private insurance</i> secara bertahap di luar Badan Penyelenggara Jaminan Sosial ("BPJS"). 5. Mempekerjakan tenaga kerja lokal di wilayah Perseroan beroperasi, sekitar 80% karyawan Perseroan merupakan tenaga kerja lokal. 1. Weekly sports programs for employees. 2. The Company provides a nursing room for mothers. 3. Work from Home ("WFH") and Work from Office ("WFO") policy. 4. Providing private insurance gradually, in addition to the Social Security Agency ("BPJS"). 5. Employing local labour in the areas where the Company operates, with approximately 80% of the Company's employees being local workers.
	Menjadikan kota dan permukiman inklusif, aman, tangguh, dan berkelanjutan. Make cities and human settlements inclusive, safe, resilient, and sustainable.	1. Melaksanakan penanaman pohon mangrove di kawasan Mangrove Pluit sebagai upaya mitigasi risiko abrasi dan banjir rob yang berpotensi berdampak pada wilayah permukiman pesisir. 2. Melakukan penghijauan melalui penanaman pohon bersama Al-Azhar di Gunung Munara, Bogor, guna mendukung stabilitas lahan dan mengurangi potensi longsor di area pemukiman. 3. Berpartisipasi dalam kegiatan penanaman pohon di kawasan Gunung Halimun Salak bersama Kontan sebagai kontribusi terhadap penguatan ketahanan lingkungan dan perlindungan masyarakat sekitar. 1. Engaged in mangrove planting activities in the Mangrove Pluit area as part of efforts to mitigate the risk of coastal abrasion and tidal flooding that may potentially impact coastal residential areas. 2. Engaged in greening initiatives through tree planting in collaboration with Al-Azhar at Mount Munara, Bogor, to support land stability and reduce the potential risk of landslides in residential areas. 3. Participated in tree planting activities in the Mount Halimun Salak area with Kontan as a contribution to strengthening resilience.
	Memastikan pola konsumsi dan produksi yang berkelanjutan. Ensure sustainable consumption and production patterns.	1. Penanganan limbah Non-B3 bekerja sama dengan Dinas Lingkungan Hidup setempat untuk pengelolaannya. 2. Bekerja sama dengan PT Wastec International yang telah tersertifikasi dalam pengelolaan limbah B3. 1. Management of non-hazardous and toxic (Non-B3) waste in collaboration with the local Environmental Agency for its handling and management. 2. Partnering with PT Wastec International which is certified in the management of hazardous and toxic waste.



PYRIDAM
FARMA



01



IKHTISAR KINERJA

Performance Highlights

Pencapaian Kinerja 2025

Performance Achievement in 2025

● Kinerja Keuangan Financial Performance



Pendapatan Neto
Net Sales

Rp2,76

triliun / trillion

Naik / Increase

43,71%



Jumlah Aset
Total Assets

Rp6,77

triliun / trillion

Naik / Increase

16,52%



Jumlah Ekuitas
Total Equity

Rp985,18

miliar / billion

Turun / Decrease

5,23%

● Kinerja Segmen Operasi Operational Segment Performance



Produk Farmasi, Esthetic, dan Jasa Maklon

Pharmaceutical Products, Esthetic, and Toll Manufacturing Services

Rp2,75

triliun / trillion

Naik / Increase

44,00%

Produk Alat Kesehatan

Medical Equipment Products

Rp7,50

miliar / billion

Turun / Decrease

16,99%



Ikhtisar Kinerja Keberlanjutan

Sustainability Performance Highlights

Keberlanjutan Kinerja Ekonomi [POJK B.1]

Economic Performance Sustainability

Kinerja Keuangan

Financial Performance

(dalam jutaan Rupiah / in million Rupiah)

Uraian	2025	2024	2023	Description
Laporan Posisi Keuangan Konsolidasian [POJK C.3] Consolidated Statement of Financial Position				
Jumlah Aset Lancar	1.421.704	1.537.057	574.525	Total Current Assets
Jumlah Aset Tidak Lancar	5.349.426	4.274.033	952.745	Total Non-Current Assets
Jumlah Aset	6.771.130	5.811.091	1.527.269	Total Assets
Jumlah Liabilitas Jangka Pendek	1.145.961	1.202.279	299.751	Total Current Liabilities
Jumlah Liabilitas Jangka Panjang	4.639.988	3.569.265	870.458	Total Non-Current Liabilities
Jumlah Liabilitas	5.785.949	4.771.544	1.170.210	Total Liabilities
Jumlah Ekuitas	985.181	1.039.546	357.060	Total Equity
Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian Consolidated Statement of Profit or Loss and Other Comprehensive Income				
Pendapatan Neto	2.760.422	1.920.812	702.068	Net Revenues
Beban Pokok Penjualan	(2.177.278)	(1.384.332)	(406.752)	Cost of Goods Sold
Laba Bruto	583.145	536.480	295.316	Gross Profit
Beban Penjualan dan Pemasaran	(286.821)	(279.916)	(188.738)	Sales and Marketing Expenses
Beban Umum dan Administrasi	(455.497)	(272.899)	(114.408)	General and Administrative Expenses
Rugi Usaha	(217.200)	(106.879)	1.879	Loss from Operations
Rugi Sebelum Pajak	(530.870)	(313.144)	(83.248)	Loss Before Tax
Rugi Tahun Berjalan	(379.670)	(330.246)	(85.226)	Loss for the Year
Penghasilan (Rugi) Komprehensif Lain Tahun Berjalan Setelah Pajak	107.117	(57.429)	(71)	Other Comprehensive Income (Loss) for the Year after Tax
Jumlah Rugi Komprehensif Tahun Berjalan	(272.553)	(387.675)	(85.297)	Total Comprehensive Loss for the Year
Laba (Rugi) Tahun Berjalan yang dapat Diatribusikan kepada:	Profit (Loss) for the Year Attributable to:			
Pemilik Entitas Induk	(379.670)	(330.247)	(85.221)	Owners of the Parent
Kepentingan Non-Pengendali	(0)	0	(5,5)	Non-Controlling Interest
Jumlah Penghasilan (Rugi) Komprehensif Tahun Berjalan yang Dapat Diatribusikan kepada:	Total Comprehensive Income (Loss) for the Year Attributable to:			
Pemilik Entitas Induk	(272.558)	(387.456)	(85.291)	Owners of the Parent
Kepentingan Non-Pengendali	5	(219)	(5,5)	Non-Controlling Interest
Rugi Laba per Saham Dasar yang Dapat Diatribusikan kepada Pemilik Entitas Induk	(33,79)	(38,91)	(159,27)	Basic Loss Earning per Share Attributable to Owners of the Parent Company
Laporan Arus Kas Konsolidasian Consolidated Statement of Cash Flows				
Arus Kas Neto dari (untuk) dari Aktivitas Operasi	(364.285)	(143.816)	(103.983)	Net Cash Flows for (used in) Operating Activities
Arus Kas Neto dari (untuk) Aktivitas Investasi	(169.002)	(2.553.845)	(22.463)	Net Cash Flows for Investing Activities
Arus Kas Neto dari (untuk) Aktivitas Pendanaan	284.447	2.961.441	91.213	Net Cash Flows from Financing Activities
Kenaikan (Penurunan) Neto dalam Kas dan Setara Kas	(248.840)	263.779	(35.233)	Net Increase (Decrease) in Cash and Cash Equivalents
Efek Neto Perubahan Kurs Mata Uang terhadap Kas dan Setara Kas	3.109	(2.561)	(1,54)	Net Effect of Changes in Exchange Rates on Cash and Cash Equivalents
Kas dan Setara Kas pada Awal Tahun	343.760	82.541	117.776	Cash and Cash Equivalents at Beginning of Year
Kas dan Setara Kas pada Akhir Tahun	98.029	343.760	82.541	Cash and Cash Equivalents at End of Year

Rasio Keuangan Konsolidasian

Consolidated Financial Ratios

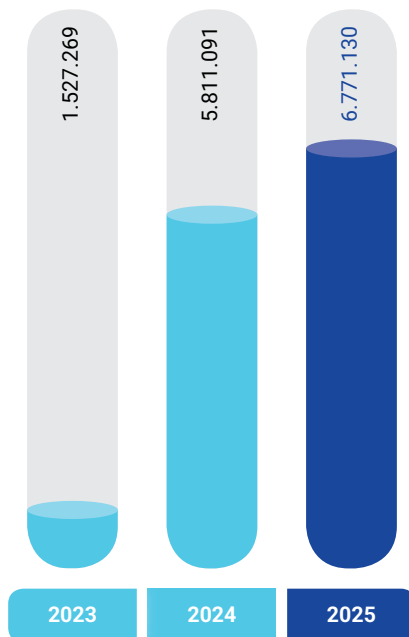
Uraian	2025	2024	2023	Description
Rasio Profitabilitas Profitability Ratio (dalam % / in %)				
Margin Laba Bruto	21,13	27,93	42,06	Gross Profit Margin
Margin Laba (Rugi) Operasi	(7,87)	(5,56)	0,27	Operating Profit (Loss) Margin
Margin Laba (Rugi) Tahun Berjalan	(13,75)	(17,19)	(12,14)	Profit (Loss) Margin for the Year
Rasio Laba (Rugi) Tahun Berjalan terhadap Jumlah Ekuitas	(38,54)	(31,77)	(23,87)	Profit (Loss) for the Year to Total Equity Ratio
Rasio Laba (Rugi) Tahun Berjalan terhadap Jumlah Aset	(5,61)	(5,68)	(5,58)	Profit (Loss) for the Year to Total Assets Ratio
Rasio Likuiditas Liquidity Ratio (dalam kali / in times)				
Rasio Lancar	1,24	1,28	1,92	Current Ratio
Rasio Solvabilitas Solvency Ratios (dalam kali / in times)				
Rasio Liabilitas terhadap Jumlah Aset	0,85	0,82	0,77	Liabilities to Total Assets Ratio
Rasio Liabilitas terhadap Jumlah Ekuitas	5,87	4,59	3,28	Liabilities to Total Equity Ratio

Jumlah Aset

Total Assets



(dalam jutaan Rupiah / in million Rupiah)

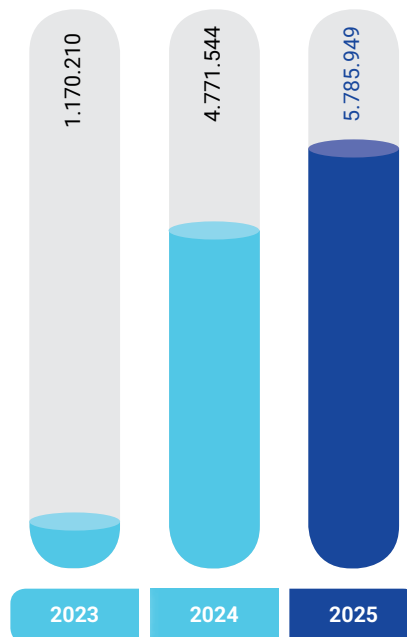


Jumlah Liabilitas

Total Liabilities



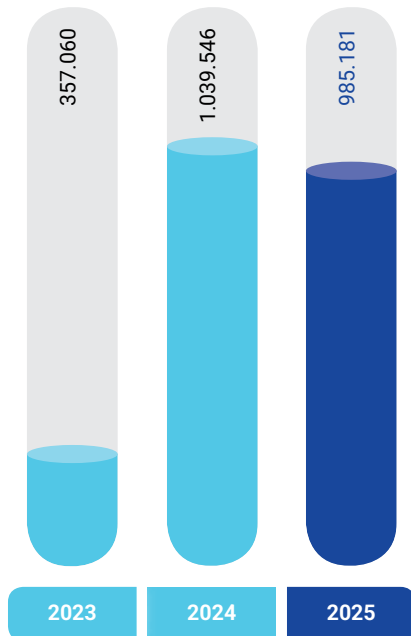
(dalam jutaan Rupiah / in million Rupiah)



Jumlah Ekuitas Total Equity



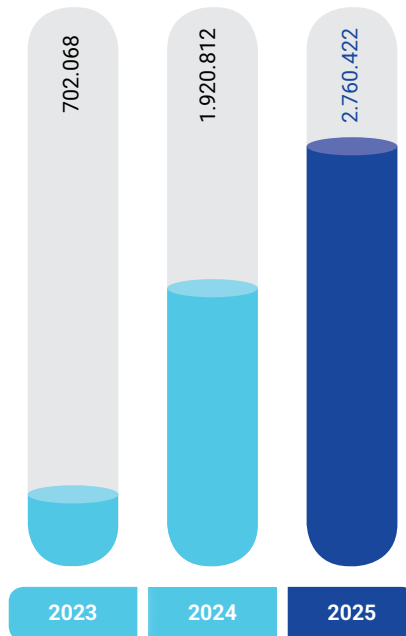
(dalam jutaan Rupiah / in million Rupiah)



Pendapatan Neto Net Revenues



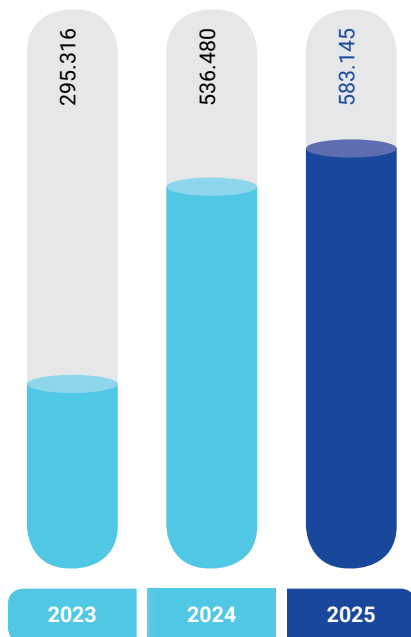
(dalam jutaan Rupiah / in million Rupiah)



Laba Bruto Gross Profit



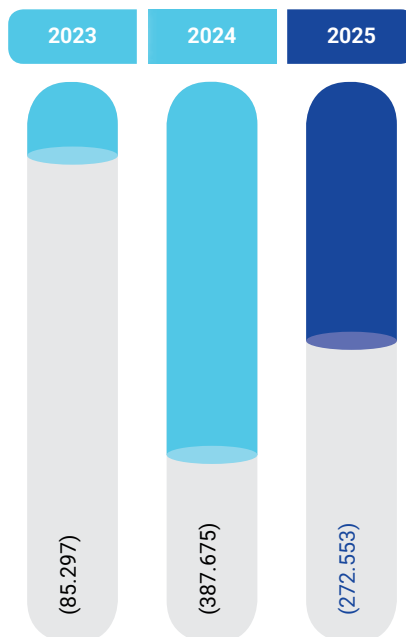
(dalam jutaan Rupiah / in million Rupiah)



Jumlah Rugi Komprehensif Tahun Berjalan Total Comprehensive Loss for the Year



(dalam jutaan Rupiah / in million Rupiah)



Kinerja Keberlanjutan Ekonomi Economic Sustainability Performance

Uraian	Satuan Unit	2025	2024	2023	Description
Operasional Operations					
Jumlah Produksi	Boks boxes	147.975.919	162.375.266	168.631.502	Total Production
Jumlah Produk Ramah Lingkungan	Jenis Type	-	-	-	Total Eco-Friendly Products
Pelibatan Pihak Lokal Local Stakeholders Engagement					
Tenaga Kerja Lokal	Orang People	1.325	1.276	1.134	Local Workforce
Pemasok Lokal	Pihak Parties	323	317	332	Local Suppliers

Keberlanjutan Kinerja Sosial [POJK B.3] Social Performance Sustainability

Uraian	Satuan Unit	2025	2024	2023	Description
Pengelolaan Karyawan Employee Management					
Jumlah Karyawan	Orang People	2.689	1.438	1.354	Total Employees
Jumlah Karyawan Pria	Orang People	1.405	893	868	Total Male Employees
Jumlah Karyawan Wanita	Orang People	1.284	545	486	Total Female Employees
Pelatihan Karyawan	Peserta Participant	6.905	4.878	2.497	Employee Training
Pengembangan Sosial dan Kemasyarakatan Community Social Development					
Jenis Kegiatan	Program Program	15	12	8	Activity Types
Biaya Investasi Sosial	Jutaan Rupiah Million Rupiah	813	1.690	3.694	Social Investment Cost

Keberlanjutan Kinerja Lingkungan Hidup [POJK B.2] Environmental Performance Sustainability

Uraian	Satuan Unit	2025	2024	2023	Description
Penggunaan Bahan Bakar Minyak (BBM) Solar Diesel Fuel Consumption					
Pyfa	GJ	2.770,00	133,96	210,91	Pyfa
Holi	GJ	74,00	68,21	2.982,92	Holi
Ethica	GJ	-	67,89	93,71	Ethica
Probiotec Pty Ltd	GJ	-	-	-	Probiotec Pty Ltd
Jumlah	GJ	2.844,00	270,00	3.287,54	Total

Uraian	Satuan Unit	2025	2024	2023	Description
Penggunaan Listrik Electricity Usage					
Pyfa	GJ	10.629,90	9.515,69	9.006,25	Pyfa
Holi	GJ	10.194,97	27.291,60	14.165,65	Holi
Ethica	GJ	21.470,40	23.224,32	22.802,40	Ethica
Probiotec Pty Ltd	GJ	36.378,45	-	-	Probiotec Pty Ltd
Jumlah	GJ	78.673.32	60.031,61	45.974,30	Total
Pengendalian Emisi Emission Control					
Listrik GRK Cakupan 1 dan 2	TonCo ₂ e	17.830,08	15.595,83	12.182,96	Scope 1 and 2 GHG Electricity
Penggunaan CNG CNG Use					
Ethica	GJ	25.942,76	29.927,70	29.292,56	Ethica
Jumlah	GJ	25.942,76	29.927,70	29.292,56	Total
Penggunaan Air Water Use					
Air Permukaan (Danau, Sungai, dan lainnya)					Surface Water (Lake, River, etc)
Ethica	m ³	48.808	47.088	60.139	Ethica
Air Tanah					Groundwater
Pyfa	m ³	25.639	23.986	13.627	Pyfa
Holi	m ³	14.955	16.995	13.613	Holi
Probiotec Pty Ltd	m ³	83.939	-	-	Probiotec Pty Ltd
Jumlah	m³	173.341	88.069	87.379	Total
Jumlah Limbah yang Dihasilkan					Total Waste Generated
Limbah Air	m ³	72.994	62.506	69.486	Wastewater
Limbah B3	Kg	50.382	21.971	1.516	Hazardous and Toxic Waste
Limbah Non-B3	Kg	93.343	70.350	62.919	Non-Hazardous and Toxic Waste
Program Pengurangan Limbah Perseroan mengimplementasikan program <i>reduce</i> , <i>reuse</i> , dan <i>recycle</i> ("3R") dalam lingkungan kerja untuk mengurangi limbah non-B3 yang dihasilkan dari kegiatan produksi, perkantoran, dan rumah tangga. Waste Reduction Program The Company implements a reduce, reuse, and recycle ("3R") program within the workplace to minimize non-hazardous and toxic waste generated from production activities, office operations, and household-related sources.					
Pelestarian Keanekaragaman Hayati Perseroan berpartisipasi dalam berbagai kegiatan penanaman pohon, antara lain penanaman <i>mangrove</i> di kawasan Mangrove Pluit, kegiatan penghijauan bersama Al-Azhar di Gunung Munara, Bogor, serta penanaman pohon di kawasan Gunung Halimun Salak bersama Kontan. Biodiversity Conservation The Company participated in a number of tree planting initiatives, including mangrove planting in the Mangrove Pluit area, a greening program with Al-Azhar at Mount Munara in Bogor, and tree planting activities in the Mount Halimun Salak area in collaboration with Kontan.					

Ikhtisar Kinerja Operasional

Operational Performance Highlights

(dalam jutaan Rupiah / in million Rupiah)

Uraian	2025	2024	2023	Description
Produk Farmasi, <i>Esthetic</i> , dan Jasa Maklon	2.752.919	1.911.772	690.970	Pharmaceutical Products, Esthetic, and Toll Manufacturing Services
Produk Alat Kesehatan	7.503	9.040	11.098	Medical Equipment Products
Jumlah	2.760.422	1.920.812	702.068	Total

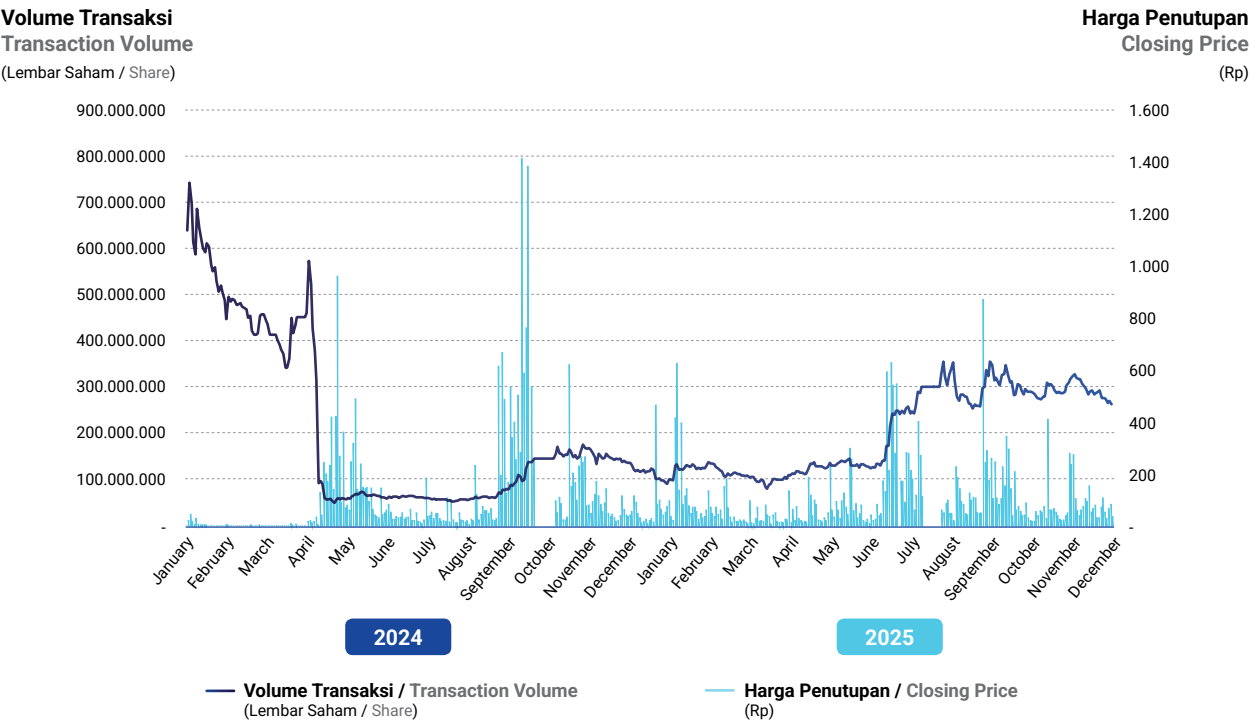
Ikhtisar Kinerja Saham

Stock Performance Highlights

Perseroan mencatatkan saham di Bursa Efek Indonesia pada tanggal 16 Oktober 2001. Informasi terkait ikhtisar perdagangan saham Perseroan selama 2 (dua) tahun terakhir diungkapkan sebagai berikut:

The Company listed its shares on the Indonesia Stock Exchange on October 16, 2001. Information related to the summary of the Company's stock trading over the last 2 (two) years is presented as follows:

Periode Period	Harga per Saham Price per Share (Rp)			Volume Transaksi (Lembar Saham) Transaction Volume (Share)	Jumlah Saham Tercatat (Lembar Saham) Number of Listed Share (Shares)	Kapitalisasi Pasar (Miliar Rupiah) Market Capitalization (Billion Rupiah)
	Tertinggi Highest	Terendah Lowest	Penutupan Closing			
2025						
Triwulan I Quarterly I	284	136	168	48.603.803	11.236.680.000	1.887,76
Triwulan II Quarterly II	280	140	238	36.085.802	11.236.680.000	2.674,33
Triwulan III Quarterly III	700	218	585	83.706.483	11.236.680.000	6.573,46
Triwulan IV Quarterly IV	665	460	476	55.882.392	11.236.680.000	5.348,66
2024						
Triwulan I Quarterly I	1.545	600	820	127.199.500	535.080.000	438,77
Triwulan II Quarterly II	1.170	81	110	4.025.944.700	11.236.680.000	1.236,03
Triwulan III Quarterly III	274	89	246	6.228.880.000	11.236.680.000	2.764,22
Triwulan IV Quarterly IV	338	200	210	3.162.940.500	11.236.680.000	2.359,70



Informasi Sanksi Perdagangan Saham dan Aksi Korporasi

Information on Stock Trading Sanctions and Corporate Actions

Informasi Sanksi Perdagangan Saham

Sepanjang tahun 2025, perdagangan saham Perseroan dengan kode **PYFA** sempat mengalami penghentian sementara (*suspension*) di Bursa Efek Indonesia sebanyak 2 (dua) kali sehubungan dengan terjadinya peningkatan harga kumulatif yang signifikan. Informasi mengenai kronologi dan status penghentian sementara perdagangan saham Perseroan diuraikan sebagai berikut:

No. Surat Letter No.	Tanggal Dihentikan Suspension Date	Tanggal Pembukaan Kembali Resumption Date	Status Status
Peng-SPT-00134/BEI.WAS/07-2025	24 Juli 2025 July 24, 2025	25 Juli 2025 July 25, 2025	Terselesaikan Resolved
Peng-SPT-00151/BEI.WAS/08-2025	12 Agustus 2025 August 12, 2025	26 Agustus 2025 August 26, 2025	Terselesaikan Resolved

Selain itu, tidak terjadi pembatalan atau penghapusan pencatatan saham (delisting) dari Bursa Efek Indonesia terhadap Perseroan di sepanjang tahun 2025.

Information on Stock Trading Sanction

Throughout 2025, trading of the Company's shares under the ticker code **PYFA** experienced temporary suspension on the Indonesia Stock Exchange on 2 (two) occasions due to a significant cumulative increase in share price. Information regarding the chronology and status of the temporary suspension of the Company's share trading is presented as follows:

Other than that, there was no cancellation or delisting of the Company's shares from the Indonesia Stock Exchange throughout 2025.

Aksi Korporasi

Perseroan melanjutkan strategi pendanaan melalui penerbitan Obligasi Berkelanjutan II Pyridam Farma Tahap I Tahun 2025 sebagai bagian dari upaya optimalisasi struktur permodalan serta pemenuhan kebutuhan pendanaan Perseroan. Penerbitan obligasi tersebut dilaksanakan sesuai dengan ketentuan pasar modal yang berlaku dan ditujukan untuk pelunasan Obligasi Berkelanjutan I Pyridam Farma Tahap II Tahun 2023 dan biaya modal kerja operasional Perseroan.

Sepanjang tahun 2025, Perseroan juga mencatatkan adanya pelaksanaan konversi waran menjadi saham Perseroan yang terjadi selama tahun 2025, sehingga mengakibatkan peningkatan jumlah saham yang ditempatkan dan disetor penuh. Pelaksanaan konversi waran tersebut dilakukan sehubungan dengan Penambahan Modal dengan Memberikan Hak Memesan Efek Terlebih Dahulu (PMHMETD) dengan periode pelaksanaan waran yang berlangsung sejak 25 Oktober 2024 hingga 24 April 2029 dengan total Waran Seri I yang dikeluarkan sehubungan dengan PMHMETD sebesar 178.359.499 Waran Seri I. Seluruh proses konversi waran dilaksanakan sesuai dengan persyaratan dan mekanisme yang telah ditetapkan sebelumnya, serta mengacu pada ketentuan peraturan perundang-undangan yang berlaku.

Corporation Actions

The Company continued its funding strategy through the issuance of Pyridam Farma Continuous Bonds II Phase I Year 2025 as part of efforts to optimize its capital structure and meet the Company's financing requirements. The bond issuance was carried out in accordance with applicable capital market regulations and was intended for the repayment of Pyridam Farma Continuous Bonds I Phase II Year 2023 and for the Company's working capital needs.

Throughout 2025, the Company also recorded the conversion of warrants into Company shares throughout 2025, resulting in an increase in the number of issued and fully paid-up shares. The warrant conversion was conducted in relation to the Capital Increase with Pre-emptive Rights (PMHMETD), with the warrant exercise period running from October 25, 2024 to April 24, 2029, with a total of 178,359,499 Series I Warrants issued in connection with PMHMETD. The entire warrant conversion process was carried out in accordance with the previously established terms and mechanisms, as well as applicable laws and regulations.

Hingga akhir tahun 2025, jumlah saham Perseroan mengalami perubahan menjadi 11.236.692.794 lembar saham dibandingkan tahun sebelumnya sebanyak 11.236.681.881 lembar saham. Aksi korporasi ini tidak mengubah nilai nominal saham Perseroan. Sementara itu, harga yang terbentuk di pasar ditentukan oleh mekanisme permintaan dan penawaran yang berlaku umum di pasar.

Selain tindakan korporasi tersebut, sepanjang tahun 2025 Perseroan tidak melakukan aksi korporasi lainnya yang dapat memengaruhi struktur permodalan maupun kepemilikan saham, termasuk namun tidak terbatas pada penggabungan saham (*reverse stock split*), pemecahan saham (*stock split*), pembagian saham bonus, pengurangan modal, maupun penerbitan efek bersifat ekuitas atau konversi lainnya.

As of the end of 2025, the total number of the Company's shares changed to 11,236,692,794 shares compared to 11,236,681,881 shares in the previous year. This corporate action did not change the nominal value of the Company's shares. Meanwhile, the market price is determined by the prevailing demand and supply mechanism in the market.

Apart from the aforementioned corporate actions, throughout 2025 the Company did not undertake any other corporate actions that could affect the capital structure or share ownership, including but not limited to reverse stock split, stock split, bonus share distribution, capital reduction, or the issuance of equity securities or other conversions.

Peristiwa Penting Significant Events

18 Januari 2025 / January 18, 2025



Gerakan Sejuta Vitamin di Bone, Sulawesi Selatan One Million Vitamin Movement in Bone, South Sulawesi

Perseroan bersama Organisasi Dharmayana, Universitas Tarumanegara berkolaborasi dalam Metta Day untuk membagikan ratusan vitamin di Kabupaten Bone, Sulawesi Selatan.

The Company, in collaboration with the Dharmayana Organization and Universitas Tarumanegara, participated in Metta Day by distributing hundreds of vitamins in Bone Regency, South Sulawesi.

18-20 Februari 2025 / February 18-20, 2025

Sedex Members Ethical Trade Audit (SMETA) di Probiotec Pty Ltd oleh Intertek Australia Sedex Members Ethical Trade Audit (SMETA) at Probiotec Pty Ltd conducted by Intertek Australia

Audit SMETA telah dilaksanakan di Probiotec Pty Ltd yang mencakup sebagian atau seluruh aspek Standar Ketenagakerjaan, K3, Lingkungan, serta Etika Bisnis.

A SMETA audit was conducted at Probiotec Pty Ltd, covering part or all aspects of Labor Standards, Occupational Health and Safety (OHS), Environment, and Business Ethics.



20 Februari 2025 / February 20, 2025



Edisi ke-2 Bali Hospital Exhibition: Pembelajaran dan Penyebaran bagi Apoteker 2nd Edition Bali Hospital Exhibition Pharmacist Learning & Refreshment

Perseroan berpartisipasi dalam acara tahunan Himpunan Seminat Farmasi Rumah Sakit Indonesia ("HISFARSI") dan Pengurus Daerah Ikatan Apoteker Indonesia ("PD IAI") Bali, yaitu Seminar Ilmiah dan Workshop dalam Kegiatan Bali Hospital Exhibition Pharmacist Learning & Refreshment (BOOSTER) 2nd Edition. Perseroan turut mendukung upaya peningkatan pengetahuan dan kompetensi di bidang kefarmasian serta pengelolaan perbekalan farmasi dan alat kesehatan.

The Company participated in the annual event organized by the Indonesian Hospital Pharmacy Association ("HISFARSI") and the Bali Regional Board of the Indonesian Pharmacists Association ("PD IAI" Bali), namely a Scientific Seminar and Workshop held as part of the Bali Hospital Exhibition Pharmacist Learning & Refreshment (BOOSTER) 2nd Edition. Through this participation, the Company supported efforts to increase knowledge and competencies in the pharmaceutical field as well as in the management of pharmaceutical supplies and medical devices.

7 Maret 2025 / March 7, 2025

Gerakan Sejuta Vitamin Untuk Korban Banjir Jabodetabek One Million Vitamin Movement for Greater Jakarta Flood Victims

Perseroan menyalurkan bantuan ribuan vitamin kepada korban terdampak banjir Jabodetabek melalui Badan Nasional Penanggulangan Bencana ("BNPB").

The Company distributed thousands of vitamins to communities affected by flooding in the Greater Jakarta area through the National Disaster Management Agency ("BNPB").



13 Maret 2025 / March 13, 2025



Launching Produk Inovasi untuk Bayi Prematur Launch of an Innovative Product for Premature Infants

Perseroan melalui Entitas Anak, Ethica, meluncurkan produk Capneu Caffeine Citrat untuk mengatasi henti napas (*apnea*) primer pada bayi prematur.

Through its Subsidiary, Ethica, the Company launched Capneu Caffeine Citrate, an innovative product intended to treat primary apnea in premature infants.

23 April 2025 / April 23, 2025

Relaunching Produk Inovasi untuk Ibu Hamil dan Masyarakat Aktif **Relaunching of Innovative Products for Pregnant Women and Active Communities**

Perseroan melalui unit bisnis Pyfahealth kembali meluncurkan Produk Formom dan Ferospat untuk mendukung generasi sehat lewat inovasi suplemen bagi wanita aktif, ibu hamil, dan menyusui.

Through its Pyfahealth business unit, the Company relaunched the Formom and Ferospat products to support a healthy generation through innovative supplements for active women, pregnant women, and breastfeeding mothers.



8 Mei 2025 / May 8, 2025



Pyfaesthetic Cadaver Training Italy

Perseroan melalui unit bisnis Pyfaesthetic mengadakan *Cadaver Training* di Italia bekerja sama dengan *strategic partner* Love Cosmedical.

Perseroan melalui unit bisnis Pyfaesthetic mengadakan *Cadaver Training* di Italia bekerja sama dengan *strategic partner* Love Cosmedical.

21 Mei 2025 / May 21, 2025



Perjanjian Kerja Sama dengan Lloyd Pharma **Cooperation Agreement with Lloyd Pharma**

Perseroan melakukan *signing agreement* bersama PT Lloyd Pharma Indonesia dalam hal komersial *toll manufacturing*.

The Company signed a cooperation agreement with PT Lloyd Pharma Indonesia regarding commercial toll manufacturing.

22 Mei 2025 / May 22, 2025

**PT Pyridam Farma Tbk Meraih
Asian Legal Business Award**
**PT Pyridam Farma Tbk Received
the Asian Legal Business Award**

Perseroan melalui Divisi *Legal dan Corporate Secretary* meraih *Healthcare & Pharmaceutical in-House Team of the Year* dalam 21st Annual Asian Legal Business South East Asia Law Award di Singapura.

The Company, through its Legal and Corporate Secretary Division, received the Healthcare & Pharmaceutical In-House Team of the Year award at the 21st Annual Asian Legal Business South East Asia Law Awards held in Singapore.



18 Juni 2025 / June 18, 2025



Rapat Umum Pemegang Saham (RUPS) Tahunan
Annual General Meeting of Shareholders (AGMS)

RUPS Tahunan untuk membahas laporan dan keputusan terkait tahun buku 2024.

The Annual General Meeting of Shareholders was held to discuss reports and resolutions related to the 2024 financial year.

25 Juni 2025 / June 25, 2025



HISFARSI 2025

Perseroan berpartisipasi dalam Pameran HISFARSI 2025 di Jakarta.

The Company participated in the HISFARSI 2025 Exhibition held in Jakarta.

2 Agustus 2025 / August 2, 2025

1st Pyfaesthetic Summit

Perseroan melalui unit bisnis Pyfaesthetic untuk pertama kalinya menyelenggarakan Pyfaesthetic Summit, sebuah seminar ilmiah berskala internasional yang dihadiri oleh lebih dari 70 (tujuh puluh) dokter spesialis dermatologi dan estetika.

Through its Pyfaesthetic business unit, the Company held the Pyfaesthetic Summit for the first time, an international-scale scientific seminar attended by more than 70 (seventy) dermatology and aesthetic specialists.



11 Agustus 2025 / August 11, 2025



Strategic Partnership dengan Genewel Co., Ltd. Strategic Partnership with Genewel Co., Ltd.

Perseroan resmi menjalin kemitraan bersama Genewel Co., Ltd. dalam hal hak eksklusif sebagai distributor untuk produk unggulan Genewel, termasuk Medifoam, Welpass, dan Guardix-SG di Indonesia dan negara-negara di Asia Tenggara.

The Company officially entered into a partnership with Genewel Co., Ltd., granting the Company exclusive distribution rights for Genewel's flagship products, including Medifoam, Welpass, and Guardix-SG in Indonesia and other Southeast Asian countries.

24 Agustus 2025 / August 24, 2025



Pyfaton

Perayaan ulang tahun pertama PYFA Group sebagai bentuk branding yang merepresentasikan PT Pyridam Farma Tbk beserta Entitas Anaknya diselenggarakan melalui kegiatan Fun Run dan Gerakan Sejuta Vitamin, sekaligus peluncuran logo baru PYFA.

The first anniversary celebration of PYFA Group, as a branding initiative representing PT Pyridam Farma Tbk and its Subsidiaries, was held through a Fun Run and the One Million Vitamins Movement, alongside the launch of PYFA's new logo.

21 September 2025 / September 21, 2025



Probiotec Pty Ltd Raih TGA License dan AIHCO Probiotec Pty Ltd Obtained TGA License and AIHCO Certification

Pabrik baru Probiotec Pty Ltd di Kemps Creek telah beroperasi dan telah mengantongi Sertifikat *Therapeutic Goods Administration* ("TGA") dari regulator kesehatan Australia serta Sertifikat Halal dari Australian International Halal Certification Organisation ("AIHCO").

The new factory of Probiotec Pty Ltd in Kemps Creek has commenced operations and has obtained a *Therapeutic Goods Administration* ("TGA") Certificate from Australia's health regulator as well as Halal Certification from the Australian International Halal Certification Organisation ("AIHCO").

23 September 2025 / September 23, 2025



Perseroan Meraih SWA Award The Company Received the SWA Award

Perseroan melalui *Departemen Corporate Communications* meraih Penghargaan Indonesia *Most Reputable Companies Champion 2025* dengan predikat *Very Good* dari majalah SWA.

Through its *Corporate Communications Department*, the Company received the *Indonesia Most Reputable Companies Champion 2025* award with a *Very Good* predicate from SWA magazine.

25 September 2025 / September 25, 2025

Pertemuan Ilmiah Tahunan ke-48 Perhimpunan Urologi Indonesia 48th Annual Scientific Meeting of Indonesia Urological Association

Perseroan berpartisipasi dalam acara 48th *Annual Scientific Meeting of Indonesia Urological Association*. Acara ini sebagai platform utama untuk berbagi pengetahuan, presentasi penelitian, dan penerapan teknologi baru, canggih, dan robotik dalam praktik bedah.

The Company participated in the 48th *Annual Scientific Meeting of the Indonesia Urological Association*. The event served as a key platform for knowledge sharing, research presentations, and the application of new, advanced, and robotic technologies in surgical practice.



16 November 2025 / November 16, 2025



Probiotec Pty Ltd Raih TGA License dan AIHCO **Probiotec Pty Ltd Obtained TGA License and** **AIHCO Certification**

Perseroan, melalui Entitas Anak Probiotec Pty Ltd, meresmikan pabrik baru, yakni Probiotec Multipack di Kemp's Creek, New South Wales, Australia. Pabrik tersebut telah mendapatkan Sertifikat TGA dari regulator kesehatan Australia serta Sertifikat AIHCO.

The Company, through its Subsidiary Probiotec Pty Ltd, inaugurated a new factory, Probiotec Multipack, located in Kemp's Creek, New South Wales, Australia. The factory has obtained a TGA Certificate from Australia's health regulator as well as AIHCO Certification.

21 November 2025 / November 21, 2025



Pelaksanaan Rapat Umum Pemegang Obligasi **("RUPO").** **Implementation of the General Meeting of** **Bondholders ("RUPO").**

Perseroan telah melaksanakan Rapat Umum Pemegang Obligasi pada tanggal 21 November 2025 sehubungan dengan Obligasi Berkelanjutan I Pyridam Farma Tahap III tahun 2024.

The Company held a General Meeting of Bondholders on November 21, 2025 in relation to the Pyridam Farma Phase III Continuous Bonds I Year 2024.

5 Desember 2025 / December 5, 2025

Gerakan Sejuta Vitamin Korban Banjir Sumatra One Million Vitamin Movement for Flood Victims in Sumatra

Perseroan menyalurkan bantuan melalui Gerakan Sejuta Vitamin untuk korban terdampak bencana banjir di Sumatra bekerja sama dengan Kementerian Kesehatan, Palang Merah Indonesia ("PMI"), dan Badan Pengawas Obat dan Makanan ("BPOM").

The Company distributed assistance through the One Million Vitamin Movement for communities affected by flooding in Sumatra in collaboration with the Ministry of Health, the Indonesian Red Cross ("PMI"), and the Indonesian Food and Drug Authority Control ("BPOM").



5 Desember 2025 / December 5, 2025



Fasilitas Probiotec Multipack Kemp's Creek Raih NABERS Embodied Carbon Rating Probiotec Multipack Facility at Kemp's Creek Achieves NABERS Embodied Carbon Rating

Perseroan memperkuat posisi dalam peta investasi berkelanjutan global melalui Entitas Anak di Australia, Probiotec Pty Ltd. Fasilitas operasional Probiotec Multipack yang berlokasi di Kemp's Creek menjadi salah satu fasilitas industri pertama di Australia yang berhasil meraih NABERS Embodied Carbon Rating. Sertifikasi ini merupakan standar baru yang mengukur efisiensi emisi karbon sejak tahap konstruksi bangunan, menegaskan komitmen Perseroan terhadap infrastruktur operasional yang ramah lingkungan dan berkelanjutan.

The Company is strengthening its position in the global sustainable investment landscape through its Australian Subsidiary, Probiotec Pty Ltd. The Probiotec Multipack operational facility located in Kemp's Creek is one of the first industrial facilities in Australia to achieve the NABERS Embodied Carbon Rating. This certification, a new standard that measures carbon emission efficiency from the construction stage, underscores the Company's commitment to environmentally friendly and sustainable operational infrastructure.

Penghargaan dan Sertifikasi

Awards and Certifications

Penghargaan dan sertifikasi yang diperoleh Perseroan sepanjang tahun 2025 diuraikan sebagai berikut:

Awards and certifications received by the Company throughout 2025 are presented as follows:

Penghargaan Awards



(Per 31 Desember 2025 / As of December 31, 2025)



Healthcare & Pharmaceutical In-House Team of the Year -Pharmaceutical

Penerima / Recipient:
Perseroan / The Company
Penyelenggara / Organizer:
Asian legal Business South East Asia



Indonesia Most Reputable Companies Champion 2025

Penerima / Recipient:
Perseroan / The Company
Penyelenggara / Organizer:
SWA Indonesia

Sertifikat Certifications



(Per 31 Desember 2025 / As of December 31, 2025)

No. Sertifikat Certificate Number	Bentuk Sediaan Preparation Form	Masa Berlaku Validity Period
Cara Pembuatan Obat yang Baik (CPOB) Good Manufacturing Practices		
PW-S.01.04.1.3.331.07.23-0095	Tablet Efferverscent Non-Betalaktam Non-Betalactam Efferverscent Tablet	25 September 2023 – 24 September 2028 September 25, 2023 – September 24, 2028
PW-S.01.04.1.3.331.07.23-0093	Tablet dan Tablet Salut Non-Betalaktam Non-Betalactam Tablet and Coated Tablet	29 Juni 2023 – 28 Juni 2028 June 29, 2023 – June 28, 2028
PW-S.01.04.1.3.331.07.23-0094	Kapsul Keras Non-Betalaktam Non-Betalactam Hard Capsule	29 Juni 2023 – 28 Juni 2028 June 29, 2023 – June 28, 2028
PW-S.01.04.1.3.331.06.23-0090	Semisolid Non-Betalaktam Non-Betalactam Semisolid	29 Juni 2023 – 28 Juni 2028 June 29, 2023 – June 28, 2028

(Per 31 Desember 2025 / As of December 31, 2025)

No. Sertifikat Certificate Number	Bentuk Sediaan Preparation Form	Masa Berlaku Validity Period
PW-S.01.04.1.3.331.06.23-0091	Tablet Antibiotik Penisilin dan turunannya Penicilin Antibiotic Tablet and its derivatives	29 Juni 2023 – 28 Juni 2028 June 29, 2023 – June 28, 2028
PW-S.01.04.1.3.331.06.23-0092	Serbuk Oral Antibiotik Penisilin dan turunannya Penicilin Antibiotic Oral Powder and its derivatives	29 Juni 2023 – 28 Juni 2028 June 29, 2023 – June 28, 2028
PW-S.01.04.1.3.331.06.23-0089	Cairan Oral Non-Betalaktam Non-Betalactam Oral Liquid	29 Juni 2023 – 28 Juni 2028 June 29, 2023 – June 28, 2028
PW-S.02.01.1.43.431.12.24-0147	Tablet Efferverscent Efferverscent Tablet	31 Desember 2024 – 30 Desember 2029 December 31, 2024 – December 30, 2029
PW-S.01.04.1.3.331.10.25-0245	Kapsul Keras Antibiotik Sefalosporin dan Turunannya Cephalosporin Antibiotic Hard Capsules and Their Derivatives	13 Oktober 2025 – 12 Oktober 2030 October 13, 2025 – October 12, 2030
PW-S.01.04.1.3.331.10.25-0244	Serbuk Oral Antibiotik Sefalosporin dan Turunannya Cephalosporin Antibiotic Oral Powder and Its Derivatives	13 Oktober 2025 – 12 Oktober 2030 October 13, 2025 – October 12, 2030
PW-S.01.04.1.3.331.10.25-0246	Serbuk Oral Non-Betalaktam Non-Betalactam Oral Powder	13 Oktober 2025 – 12 Oktober 2030 October 13, 2025 – October 12, 2030

Cara Pembuatan Obat Tradisional yang Baik (CPOTB)
Good Traditional Medicine Manufacturing Practices

PW-S.02.01.1.43.431.12.24-0147	Tablet Efferverscent Efferverscent Tablet	31 Desember 2024 – 30 Desember 2029 December 31, 2024 – December 30, 2029
PW-S.02.01.1.43.431.05.25-0063	Cairan Obat Dalam Oral Liquid Medicine	27 Mei 2030 May 27, 2030
PW-S.02.01.1.43.431.05.25-0064	Kapsul Capsules	27 Mei 2030 May 27, 2030
PW-S.02.01.1.43.431.05.25-0061	Tablet Tablets	27 Mei 2030 May 27, 2030
PW-S.02.01.1.43.431.05.25-0062	Tablet Salut Film-Coated Tablets	27 Mei 2030 May 27, 2030

No. Sertifikat Certificate Number	Produk Products	Jenis Produk Product Types	Masa Berlaku Validity Period	
Sertifikasi Halal Halal Certification				
ID00410000394850622, tanggal 10 Maret 2022 ID00410000394850622, dated March 10, 2022	- Ferospat Efferverscent - Osteor - Osteor Plus - Osteor Plus Tablet Efferverscent - Caltrax - Caltron - Catara	- Ketocid - Kidimun Sirup Kidimun Syrup - Natabion Kapsul Natabion Capsule - Nession 300 Kapsul Nession 300 Capsule - Original E Kapsul Original E Capsule - Vinerton Kapsul Vinerton Capsule - Sangovitin Kapsul Sangovitin Capsule	Suplemen Kesehatan Health Supplement	1 September 2022 – 1 September 2026 September 1, 2022 – September 1, 2026
ID00410000265310222	- Arkine - Blocand 8 - Blocand 16 - Epsonal - Levazide - Osteor C	- Datan Forte - Mefenamic Acid - Neuraxon 5000 - Prednox 4 - Prednox 8 - Prednox 16	Obat Keras Dikecualikan Narkotika dan Psikotropika Potent Drugs Excluded from Narcotics and Psychotropic Substance Categories	31 Maret 2022 – 31 Maret 2026 March 31, 2022 – March 31, 2026

Sertifikasi Probiotec Pty Ltd
Probiotec Pty Ltd Certification

No. Sertifikat Certificate Number	Jenis Sertifikasi Type of Certification	Penerima Recipient	Masa Berlaku Validity Period
<i>Good Manufacturing Practice</i>			
MI-25112004-LI-000229-1	GMP Licence	Probiotec Pharma Pty Limited	revised 6 November 2024 revised November 6, 2024
MI-2024-LI-13512-1	GMP Certificate	Probiotec Pharma Pty Limited	13 November 2024 – 23 Februari 2027 November 13, 2024 – February 23, 2027
MI-2023-LI-08741-1	GMP Licence	Probiotec Multipack Pty Ltd	revised 1 Agustus 2025 revised August 1, 2025
MI-2025-LI-08513-1	Domestic GMP Certificate	Probiotec Multipack Pty Ltd	8 September 2025 – 4 April 2028 September 8, 2025 – April 4, 2028
AU25 00000160	CODEX HACCP and GMP	Probiotec Multipack Pty Ltd	30 Juli 2025 – 30 Juli 2028 July 30, 2025 – July 30, 2028
<i>Australian Pesticides and Veterinary Medicines Authority ("APVMA")</i>			
2268	APVMA Licence	Probiotec Pharma Pty Limited	revised 13 Juli 2022 revised July 13, 2022
<i>ISO Certification</i>			
AU24 00000157	ISO 9001:2015	Probiotec Multipack Pty Ltd	28 Juli 2025 – 27 Agustus 2027 July 28, 2025 – August 27, 2027
<i>Sertifikasi Halal Halal Certification</i>			
402	AIHCO Halal Certificate	Probiotec Multipack Pty Ltd	30 September 2025 – 30 September 2026 September 30, 2025 – September 30, 2026

Catatan : Lisensi GMP dan APVMA yang diterbitkan di Australia tidak memiliki masa berlaku tertentu. Tanggal "revised" mengacu pada hasil audit ulang (re-audit) oleh regulator, sehingga lisensi tetap berlaku secara berkelanjutan sepanjang memenuhi ketentuan dan pengawasan yang berlaku.

Note : GMP and APVMA licenses issued in Australia do not have a specified validity period. The "revised" date refers to the outcome of a re-audit conducted by the regulator, and the licenses remain valid on an ongoing basis as long as applicable requirements and supervision are fulfilled.

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

Association Membership

(Per 31 Desember 2025 / As of December 31, 2025)



Asosiasi Emiten
Indonesia ("AEI")

Indonesian Public Listed
Companies Association ("AEI")

Skala Asosiasi / Association Scale:
Nasional / National

Posisi / Position:
Anggota / Member



Gabungan Perusahaan Farmasi
Indonesia ("GPFI")

Indonesian Pharmaceutical
Companies Association ("GPFI")

Skala Asosiasi / Association Scale:
Nasional / National

Posisi / Position:
Anggota / Member



GAKESLAB Indonesia (Perkumpulan
Organisasi Perusahaan Alat-Alat
Kesehatan dan Laboratorium Indonesia)
Association of Medical Devices and
Laboratory Companies Indonesia

Skala Asosiasi / Association Scale:
Nasional / National

Posisi / Position:
Anggota / Member

(Per 31 Desember 2025 / As of December 31, 2025)



Asosiasi Pengusaha Suplemen Kesehatan Indonesia ("APSKI")
Indonesian Health Supplement Entrepreneurs Association ("APSKI")

Skala Asosiasi / Association Scale:
Nasional / National

Posisi / Position:
Anggota / Member



Perhimpunan Perusahaan Kosmetik Indonesia PENGDA Jakarta Raya ("PERKOSMI JAYA")
Indonesian Cosmetics Companies Association, Greater Jakarta Regional Board ("PERKOSMI JAYA")

Skala Asosiasi / Association Scale:
Regional

Posisi / Position:
Anggota / Member



Asosiasi Sekretaris Perusahaan Indonesia ("ICSA")
Indonesia Corporate Secretary Association ("ICSA")

Skala Asosiasi / Association Scale:
Nasional / National

Posisi / Position:
Anggota / Member



Himpunan Pengembangan Ekosistem Alat Kesehatan Indonesia ("HIPELKI")
Indonesian Medical Device Ecosystem Development Association ("HIPELKI")

Skala Asosiasi / Association Scale:
Nasional / National

Posisi / Position:
Anggota / Member



Kamar Dagang dan Industri Indonesia ("KADIN")
Indonesian Chamber of Commerce and Industry ("KADIN")

Skala Asosiasi / Association Scale:
Nasional / National

Posisi / Position:
Anggota / Member



PYRIDAM
FARMA



02



LAPORAN MANAJEMEN

Management Reports

Laporan Dewan Komisaris Board of Commissioners Report

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

Puji dan syukur kami panjatkan kepada Tuhan Yang Maha Esa atas rahmat dan karunia-Nya sehingga Perseroan dapat melalui tahun buku 2025 dengan kinerja yang tetap terjaga di tengah dinamika perekonomian global dan nasional. Tahun 2025 ditandai oleh perkembangan lingkungan usaha yang semakin dinamis, dipengaruhi oleh ketidakpastian ekonomi global, fluktuasi harga bahan baku, serta perkembangan regulasi di sektor kesehatan dan farmasi. Di sisi lain, meningkatnya kesadaran masyarakat terhadap pentingnya kesehatan, perluasan akses terhadap layanan kesehatan, serta berbagai kebijakan pemerintah yang mendorong penguatan kemandirian industri farmasi nasional turut memberikan dukungan bagi pertumbuhan industri kesehatan di Indonesia.

Dalam menghadapi kondisi tersebut, Dewan Komisaris memandang bahwa Direksi telah menjalankan berbagai langkah strategis untuk menjaga kesinambungan pertumbuhan usaha melalui penguatan portofolio produk, peningkatan sinergi antar entitas dalam grup, serta penguatan kapabilitas dan efisiensi operasional. Hasil pengawasan tersebut kami sampaikan sebagai berikut.

We would like to extend our gratitude to Almighty God for His blessings and grace, which have enabled the Company to navigate the 2025 financial year while maintaining its performance amid global and domestic economic dynamics. The year 2025 was marked by an increasingly dynamic business environment, influenced by global economic uncertainties, fluctuations in raw material prices, as well as regulatory developments in the healthcare and pharmaceutical sectors. On the other hand, rising public awareness of the importance of health, expanded access to healthcare services, and various government policies aimed at strengthening the independence of the national pharmaceutical industry have also supported the growth of the healthcare sector in Indonesia.

In response to these conditions, the Board of Commissioners believes that the Board of Directors has undertaken a number of different strategic measures to sustain business growth, including strengthening the product portfolio, improving synergies among entities within the group, and improving operational capabilities and efficiency. The results of our supervisory function are presented as follows.

Robby Yulianto

Komisaris Utama
President Commissioner



Penilaian terhadap Kinerja Direksi

Kondisi perekonomian global sepanjang tahun 2025 masih diwarnai oleh dinamika yang cukup kompleks, dipengaruhi oleh ketidakpastian geopolitik, volatilitas pasar keuangan, serta penyesuaian kebijakan moneter di berbagai negara. Meskipun demikian, aktivitas ekonomi global tetap menunjukkan stabilitas dengan pertumbuhan yang relatif sejalan dengan tahun sebelumnya. Di tingkat nasional, perekonomian Indonesia juga menunjukkan ketahanan yang baik dengan stabilitas makroekonomi yang tetap terjaga, didukung oleh konsumsi domestik, peningkatan investasi, serta sinergi kebijakan fiskal dan moneter yang konsisten. Kondisi tersebut memberikan ruang bagi sektor kesehatan dan farmasi untuk terus berkembang, seiring dengan meningkatnya kesadaran masyarakat terhadap kesehatan serta kebijakan pemerintah yang mendorong penguatan kemandirian industri farmasi nasional, termasuk pengembangan produksi Bahan Baku Obat ("BBO") dalam negeri.

Performance Evaluation of the Board of Directors

Global economic conditions throughout 2025 continued to be characterized by considerable complexity, influenced by geopolitical uncertainties, financial market volatility, and adjustments in monetary policies across a number of countries. Nevertheless, global economic activity remained stable, with growth relatively in line with the previous year. At the national level, Indonesia's economy also demonstrated solid resilience, with macroeconomic stability well maintained, supported by domestic consumption, increased investment, and consistent fiscal and monetary policy synergy. These conditions provided room for the healthcare and pharmaceutical sectors to continue growing, in line with rising public awareness of health and government policies aimed at strengthening the independence of the national pharmaceutical industry, including the development of domestic Raw Materials for Medicines ("BBO").

Di tengah perkembangan tersebut, Dewan Komisaris mencermati berbagai tantangan eksternal yang dihadapi Perseroan sepanjang tahun 2025. Fluktuasi harga bahan baku farmasi yang masih bergantung pada impor, dinamika rantai pasok global, serta intensitas persaingan yang tinggi pada segmen obat generik menjadi faktor yang memengaruhi struktur biaya dan tingkat margin industri. Selain itu, proses registrasi produk yang ketat, tuntutan peningkatan standar keamanan obat, serta kebutuhan untuk memastikan integritas rantai distribusi menjadi perhatian penting dalam menjaga kepercayaan masyarakat terhadap produk farmasi. Dari sisi lingkungan, meningkatnya tuntutan terhadap pengelolaan limbah produksi, efisiensi energi, serta penerapan praktik ESG juga menjadi faktor yang perlu dikelola secara cermat guna memastikan keberlanjutan operasional Perseroan.

Memperhatikan kondisi tersebut, Dewan Komisaris menilai bahwa Direksi telah menjalankan pengelolaan Perseroan secara efektif dan responsif terhadap dinamika dan peluang industri yang berkembang. Berbagai langkah strategis yang dilakukan, termasuk penguatan portofolio produk, peningkatan sinergi antar entitas dalam grup, pengembangan inovasi produk, serta perluasan basis pengguna, dinilai telah mendukung upaya Perseroan dalam menjaga daya saing dan memperkuat posisi di industri farmasi. Dari sisi kinerja keuangan, Perseroan mampu mencatatkan pendapatan netto sebesar Rp2,76 triliun atau meningkat 43,71% dari tahun sebelumnya. Dewan Komisaris juga memandang langkah Direksi dalam melakukan penerbitan Obligasi Berkelanjutan II Pyridam Farma Tahap I Tahun 2025 sebagai langkah strategis dalam memperkuat struktur permodalan serta mendukung kebutuhan pendanaan untuk pengembangan usaha jangka panjang.

Dari perspektif keberlanjutan, Dewan Komisaris menilai bahwa Direksi telah mengintegrasikan prinsip keberlanjutan dalam berbagai aktivitas operasional Perseroan. Inisiatif pengembangan produk inovatif melalui Entitas Anak, kemitraan strategis dengan mitra internasional, serta pelaksanaan berbagai program CSR menunjukkan komitmen Perseroan dalam memberikan nilai tambah bagi masyarakat. Di sisi lain, upaya peningkatan efisiensi penggunaan energi, pengelolaan limbah produksi, serta berbagai kegiatan pelestarian lingkungan juga mencerminkan perhatian Perseroan terhadap aspek lingkungan dalam kegiatan operasional. Secara keseluruhan, Dewan Komisaris menilai bahwa Direksi telah menjalankan strategi usaha dengan mempertimbangkan keseimbangan antara pertumbuhan bisnis, pengelolaan risiko, serta penerapan praktik bisnis yang berkelanjutan.

Amid these developments, the Board of Commissioners observed a number of external challenges faced by the Company throughout 2025. Fluctuations in pharmaceutical raw material prices, which still largely depend on imports, global supply chain dynamics, and intense competition in the generic drugs segment have affected the industry's cost structure and margin levels. In addition, stringent product registration processes, increasing requirements for drug safety standards, and the need to ensure the integrity of the distribution chain have become important considerations in maintaining public trust in pharmaceutical products. From an environmental perspective, growing demands related to production waste management, energy efficiency, and the implementation of ESG practices have also become key factors that must be carefully managed to ensure the sustainability of the Company's operations.

Taking these conditions into account, the Board of Commissioners assesses that the Board of Directors has managed the Company effectively and responsively in addressing industry dynamics and emerging opportunities. A number of different strategic initiatives undertaken, including strengthening the product portfolio, improving synergies among entities within the group, developing product innovation, and expanding the user base, are considered to have supported the Company's efforts in maintaining competitiveness and strengthening its position in the pharmaceutical industry. In terms of financial performance, the Company recorded net revenues of Rp2.76 trillion, representing an increase of 43.71% compared to the previous year. The Board of Commissioners also views the issuance of Pyridam Farma Continuous Bonds II Phase I Year 2025 as a strategic step in strengthening the capital structure and supporting long-term business development funding needs.

From a sustainability perspective, the Board of Commissioners considers that the Board of Directors has integrated sustainability principles into different operational activities of the Company. Initiatives in developing innovative products through Subsidiaries, strategic partnerships with international partners, and the implementation of CSR programs demonstrate the Company's commitment to delivering added value to society. On the other hand, efforts to improve energy efficiency, manage production waste, and various environmental preservation activities also reflect the Company's attention to environmental aspects in its operations. Overall, the Board of Commissioners assesses that the Board of Directors has implemented its business strategy by maintaining a balance between business growth, risk management, and the adoption of sustainable business practices.

Pengawasan terhadap Perumusan dan Implementasi Strategi Keberlanjutan Perseroan

Sejalan dengan penilaian atas kinerja Direksi tersebut, Dewan Komisaris melaksanakan fungsi pengawasan secara berkelanjutan terhadap perumusan dan implementasi berbagai strategi yang dijalankan Perseroan, termasuk strategi keberlanjutan yang menjadi bagian penting dalam pengembangan usaha jangka panjang guna memastikan bahwa setiap kebijakan dan langkah strategis Perseroan selaras dengan tujuan pertumbuhan usaha yang berkelanjutan. Pengawasan tersebut dilakukan melalui pemantauan berkala terhadap pelaksanaan strategi bisnis yang mencakup penguatan daya saing operasional, pengembangan portofolio produk, serta optimalisasi penetrasi pasar yang mendukung ketersediaan produk farmasi secara luas bagi masyarakat. Dewan Komisaris juga menilai bahwa langkah Direksi dalam memperluas jangkauan pasar serta meningkatkan efektivitas kegiatan pemasaran telah memberikan kontribusi positif terhadap penguatan posisi Perseroan di industri farmasi yang semakin kompetitif.

Dewan Komisaris telah mencermati pelaksanaan strategi penguatan sinergi antar entitas dalam PYFA Group, termasuk melalui kesuksesan akuisisi Probiotec Pty Ltd yang telah dilaksanakan tahun sebelumnya sebagai bagian dari upaya memperluas akses pasar regional dan meningkatkan kapabilitas operasional secara terintegrasi. Melalui mekanisme pengawasan yang dilakukan secara berkelanjutan, Dewan Komisaris menilai bahwa langkah tersebut membuka peluang pengembangan inovasi produk melalui kolaborasi penelitian, transfer teknologi, serta peningkatan standar kualitas manufaktur. Pengawasan juga mencakup proyek konsolidasi 4 (empat) fasilitas Probiotec Pty Ltd di New South Wales, Australia, yang telah beroperasi pada akhir tahun 2025 dan diharapkan mampu meningkatkan efisiensi operasional serta memperkuat fondasi ekspansi usaha Perseroan di pasar internasional.

Selain aspek ekonomi, Dewan Komisaris juga memberikan perhatian terhadap implementasi strategi keberlanjutan pada aspek sosial dan lingkungan. Dewan Komisaris menilai bahwa Direksi telah menjalankan berbagai inisiatif yang mendukung peningkatan kualitas kesehatan masyarakat, termasuk melalui penyediaan produk farmasi yang berkualitas, penguatan standar keamanan produk, serta kontribusi terhadap pencapaian SDGs, khususnya pada aspek kesehatan. Di sisi lain, Dewan Komisaris turut memantau upaya Perseroan dalam menerapkan praktik operasional yang lebih bertanggung jawab terhadap lingkungan

Supervision on the Development and Implementation of the Company's Sustainability Strategy

In line with its evaluation of the Board of Directors' performance, the Board of Commissioners continuously carries out its supervisory function over the development and implementation of the Company's strategies, including sustainability strategies, which constitute an integral part of long-term business development to ensure that all policies and strategic initiatives are aligned with the objective of sustainable business growth. Such supervision is conducted through periodic monitoring of the implementation of business strategies, encompassing the strengthening of operational competitiveness, development of the product portfolio, and optimization of market penetration to support the broad availability of pharmaceutical products to the public. The Board of Commissioners also considers that the Board of Directors' initiatives in expanding market reach and improving the effectiveness of marketing activities have contributed positively to strengthening the Company's position in an increasingly competitive pharmaceutical industry.

The Board of Commissioners has closely observed the implementation of strategies to strengthen synergies among entities within the PYFA Group, including the successful acquisition of Probiotec Pty Ltd completed in the previous year as part of efforts to expand regional market access and increase integrated operational capabilities. Through ongoing supervisory mechanisms, the Board of Commissioners assesses that this initiative opens opportunities for product innovation development through research collaboration, technology transfer, and the increase of manufacturing quality standards. Supervision also covers the consolidation project of 4 (four) Probiotec Pty Ltd facilities in New South Wales, Australia, which became operational at the end of 2025 and is expected to improve operational efficiency and strengthen the foundation for the Company's business expansion in international markets.

In addition to economic aspects, the Board of Commissioners also places emphasis on the implementation of sustainability strategies in social and environmental aspects. The Board of Commissioners assesses that the Board of Directors has undertaken a number of different initiatives to support the improvement of public health quality, including through the provision of quality pharmaceutical products, the strengthening of product safety standards, and contributions to the achievement of the SDGs, particularly in the health sector. In addition, the Board of Commissioners also monitors

melalui pengelolaan limbah produksi, pengendalian emisi, serta peningkatan efisiensi penggunaan energi dan sumber daya. Melalui pengawasan yang berkelanjutan terhadap berbagai inisiatif tersebut, Dewan Komisaris memastikan bahwa strategi keberlanjutan Perseroan diimplementasikan secara konsisten dan terintegrasi dengan arah pengembangan usaha jangka panjang.

Frekuensi dan Cara Pemberian Nasihat kepada Direksi

Dalam menjalankan fungsi pengawasan tersebut, Dewan Komisaris secara aktif memberikan nasihat dan arahan strategis kepada Direksi guna memastikan bahwa pengelolaan Perseroan tetap sejalan dengan arah pengembangan usaha dan prinsip GCG. Pemberian nasihat tersebut dilakukan melalui berbagai forum resmi, termasuk rapat gabungan dengan Direksi serta media komunikasi lainnya yang berlangsung sepanjang tahun sesuai kebutuhan Perseroan. Dalam forum tersebut, Dewan Komisaris memberikan pandangan strategis terkait arah pengembangan usaha, penguatan GCG, pengelolaan risiko, serta implementasi strategi keberlanjutan guna memastikan bahwa setiap kebijakan yang diambil Direksi tetap selaras dengan kepentingan jangka panjang Perseroan dan para pemangku kepentingan.

Pandangan atas Prospek Usaha yang Disusun Direksi

Dewan Komisaris memandang bahwa prospek usaha Perseroan sebagaimana disusun oleh Direksi telah mempertimbangkan secara komprehensif perkembangan industri farmasi, dinamika pasar, serta arah kebijakan pemerintah dalam memperkuat kemandirian industri farmasi nasional. Potensi pertumbuhan industri kesehatan yang masih positif, didukung oleh meningkatnya kesadaran masyarakat terhadap kesehatan, perkembangan teknologi medis, serta penguatan sistem kesehatan nasional, memberikan peluang bagi Perseroan untuk terus memperluas portofolio produk dan meningkatkan kapasitas produksi. Dewan Komisaris menilai bahwa strategi Direksi yang menitikberatkan pada pengembangan inovasi produk, peningkatan kapabilitas penelitian dan pengembangan, serta optimalisasi penetrasi pasar merupakan langkah yang tepat dalam memperkuat daya saing Perseroan di tengah dinamika industri yang semakin kompetitif.

Selain aspek pertumbuhan bisnis, Dewan Komisaris juga memandang bahwa arah pengembangan usaha yang dirumuskan oleh Direksi telah mengintegrasikan dimensi keberlanjutan secara lebih komprehensif. Upaya peningkatan kontribusi Perseroan terhadap kualitas kesehatan masyarakat

the Company's efforts to implement more environmentally responsible operational practices through production waste management, emissions control, and improved efficiency in the use of energy and resources. Through continuous supervision of these initiatives, the Board of Commissioners ensures that the Company's sustainability strategy is implemented consistently and integrated with the direction of long-term business development.

Frequency and Method of Providing Advice to the Board of Directors

In carrying out its supervisory function, the Board of Commissioners actively provides advice and strategic direction to the Board of Directors to ensure that the management of the Company remains aligned with its business development direction and GCG principles. Such advice is delivered through various formal forums, including joint meetings with the Board of Directors as well as other communication channels conducted throughout the year as required by the Company. In these forums, the Board of Commissioners provides strategic views on business development direction, GCG strengthening, risk management, and the implementation of sustainability strategies to ensure that every policy adopted by the Board of Directors remains aligned with the long-term interests of the Company and its stakeholders.

Opinion on Business Outlook Prepared by the Board of Directors

The Board of Commissioners is of the view that the Company's business outlook as prepared by the Board of Directors have comprehensively taken into account developments in the pharmaceutical industry, market dynamics, and the direction of government policies aimed at strengthening the independence of the national pharmaceutical industry. The positive growth potential of the healthcare industry, supported by increasing public awareness of health, advancements in medical technology, and the strengthening of the national healthcare system, provides opportunities for the Company to further expand its product portfolio and increase production capacity. The Board of Commissioners considers that the Board of Directors' strategy, which emphasizes product innovation, improvement of research and development capabilities, and optimization of market penetration, represents an appropriate approach to strengthening the Company's competitiveness amid increasingly dynamic industry conditions.

In addition to business growth aspects, the Board of Commissioners also views that the business development direction developed by the Board of Directors has integrated sustainability dimensions more comprehensively. Efforts to increase the Company's contribution to improving public

melalui penyediaan produk farmasi yang aman dan terjangkau, penguatan kolaborasi dengan berbagai pemangku kepentingan di sektor kesehatan, serta pengembangan kompetensi sumber daya manusia dinilai sejalan dengan peran Perseroan dalam mendukung peningkatan kualitas layanan kesehatan nasional. Pada saat yang sama, perhatian terhadap efisiensi penggunaan energi, pengelolaan limbah produksi, serta penerapan praktik operasional yang lebih ramah lingkungan menunjukkan bahwa strategi pengembangan usaha Perseroan tidak hanya berorientasi pada pertumbuhan ekonomi, tetapi juga mempertimbangkan keseimbangan antara kinerja bisnis, tanggung jawab sosial, dan perlindungan lingkungan dalam jangka panjang.

Pandangan atas Penerapan Tata Kelola Perusahaan

Dewan Komisaris memandang bahwa penerapan tata kelola perusahaan di Perseroan telah dilaksanakan secara konsisten dan menjadi fondasi penting dalam mendukung keberlanjutan usaha. Penerapan prinsip GCG memastikan bahwa setiap kebijakan strategis dan keputusan operasional mempertimbangkan keseimbangan antara kinerja ekonomi, tanggung jawab sosial, serta perlindungan lingkungan. Integrasi aspek keberlanjutan dalam pengelolaan Perseroan dinilai telah mendukung terciptanya proses pengambilan keputusan yang lebih komprehensif, transparan, dan berorientasi jangka panjang, sehingga aktivitas usaha Perseroan tidak hanya berfokus pada pencapaian kinerja finansial, tetapi juga pada penciptaan nilai yang berkelanjutan bagi para pemangku kepentingan.

Pandangan tersebut disertai penilaian bahwa struktur GCG telah berjalan secara efektif dalam menjalankan fungsi masing-masing. Direksi bertanggung jawab atas pengelolaan operasional dan pelaksanaan strategi Perseroan, sementara Dewan Komisaris menjalankan fungsi pengawasan untuk memastikan bahwa kebijakan yang diterapkan selaras dengan prinsip GCG serta kepentingan jangka panjang Perseroan. Fungsi pengawasan tersebut juga didukung oleh berbagai Komite dan Unit Pendukung, termasuk Komite Audit, Sekretaris Perusahaan, serta Unit Audit Internal yang berperan dalam memastikan kepatuhan terhadap peraturan yang berlaku, peningkatan transparansi informasi, serta penguatan sistem pengendalian internal. Mekanisme ini menciptakan sistem *checks and balances* yang efektif dalam mendukung pengelolaan Perseroan secara akuntabel dan bertanggung jawab.

Dewan Komisaris mencermati bahwa Perseroan juga telah mengintegrasikan analisis risiko dan peluang terkait aspek ESG ke dalam sistem manajemen risiko perusahaan. Risiko yang diidentifikasi membuka peluang strategis bagi Perseroan untuk meningkatkan inovasi produk, memperluas akses masyarakat terhadap obat yang berkualitas, serta

health quality through the provision of safe and affordable pharmaceutical products, strengthening collaboration with various stakeholders in the healthcare sector, and developing human capital competencies are considered to be in line with the Company's role in supporting the improvement of national healthcare services. At the same time, attention to energy efficiency, production waste management, and the implementation of more environmentally responsible operational practices demonstrates that the Company's business development strategy is not solely focused on economic growth, but also takes into account the balance between business performance, social responsibility, and environmental protection in the long term.

Opinion on the Implementation of Corporate Governance

The Board of Commissioners is of the view that the implementation of corporate governance within the Company has been carried out consistently and serves as an important foundation in supporting business sustainability. The application of GCG principles ensures that every strategic policy and operational decision takes into account a balance between economic performance, social responsibility, and environmental protection. The integration of sustainability aspects into the Company's management is considered to have supported the creation of a more comprehensive, transparent, and long-term-oriented decision-making process, such that the Company's business activities are not only focused on achieving financial performance, but also on creating sustainable value for stakeholders.

This opinion is accompanied by the assessment that the GCG structure has been functioning effectively in carrying out its respective roles. The Board of Directors is responsible for the Company's operational management and the execution of its strategies, while the Board of Commissioners performs a supervisory function to ensure that implemented policies are aligned with GCG principles and the Company's long-term interests. This supervisory function is also supported by a number of Committees and Supporting Units, including the Audit Committee, Corporate Secretary, and Internal Audit Unit, which play roles in ensuring compliance with applicable regulations, improving information transparency, and strengthening internal control systems. This mechanism creates an effective system of checks and balances in supporting accountable and responsible management of the Company.

The Board of Commissioners observes that the Company has also integrated the analysis of risks and opportunities related to ESG aspects into its enterprise risk management system. The identified risks present strategic opportunities for the Company to improve product innovation, expand public access to quality medicines, and improve operational efficiency

meningkatkan efisiensi operasional melalui praktik produksi yang lebih bertanggung jawab. Dewan Komisaris memandang bahwa integrasi pengelolaan risiko dan peluang ESG tersebut merupakan langkah penting dalam memperkuat ketahanan operasional Perseroan sekaligus mendukung penciptaan nilai jangka panjang yang berkelanjutan.

Penutup dan Apresiasi

Menutup laporan ini, Dewan Komisaris menyampaikan apresiasi kepada Direksi dan seluruh karyawan Perseroan atas dedikasi dan kerja keras yang telah ditunjukkan dalam menjalankan kegiatan usaha sepanjang tahun 2025. Penghargaan juga disampaikan kepada para Pemegang Saham, mitra usaha, regulator, serta seluruh pemangku kepentingan atas kepercayaan dan dukungan yang terus diberikan kepada Perseroan. Dukungan dan sinergi dari seluruh pihak tersebut menjadi fondasi penting bagi Perseroan dalam menjaga keberlanjutan usaha serta memperkuat kontribusi dalam mendukung pengembangan industri farmasi dan peningkatan kualitas kesehatan masyarakat.

through more responsible production practices. The Board of Commissioners is of the view that such integration of ESG risk and opportunity management constitutes an important step in strengthening the Company's operational resilience while supporting the creation of sustainable long-term value.

Closing and Appreciation

In closing this report, the Board of Commissioners would like to extend our appreciation to the Board of Directors and all Company personnel for their dedication and hard work in carrying out business activities throughout 2025. Appreciation is also extended to the Shareholders, business partners, regulators, and all stakeholders for their continued trust and support for the Company. Such support and synergy from all parties constitute an important foundation for the Company in maintaining business sustainability and strengthening its contribution to the development of the pharmaceutical industry and the improvement of public health quality.

Jakarta, April 2026
Atas nama Dewan Komisaris,
On behalf of the Board of Commissioners,



Robby Yulianto
Komisaris Utama
President Commissioner

Dewan Komisaris

Board of Commissioners



1. Robby Yulianto

Komisaris Utama
President Commissioner

2. Widjanarko Brotosaputro

Komisaris
Commissioner

3. Charles D. Marpaung

Komisaris Independen
Independent Commissioner

4. Maura Linda Sitanggang

Komisaris Independen
Independent Commissioner

Laporan Direksi

Board of Directors Report

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

Puji dan syukur kami panjatkan kepada Tuhan Yang Maha Esa atas rahmat dan karunia-Nya sehingga Perseroan dapat menjalankan kegiatan usaha sepanjang tahun buku 2025 dengan kinerja yang tetap terjaga di tengah dinamika lingkungan bisnis yang terus berkembang. Tahun ini ditandai oleh berbagai perubahan pada perekonomian global dan nasional yang memengaruhi aktivitas usaha di berbagai sektor, termasuk industri farmasi. Ketidakpastian global yang dipengaruhi oleh tekanan geopolitik, volatilitas nilai tukar, serta penyesuaian kebijakan moneter di berbagai negara turut membentuk dinamika pasar. Di sisi lain, meningkatnya kesadaran masyarakat terhadap pentingnya kesehatan, profil demografi Indonesia, investasi berkelanjutan pemerintah dalam memperluas cakupan kesehatan nasional dan memperkuat infrastruktur kesehatan, perkembangan inovasi di bidang farmasi dan teknologi medis, serta pertumbuhan kebutuhan produk farmasi terus membuka ruang pertumbuhan bagi Perseroan.

Dalam menghadapi kondisi tersebut, Perseroan menjalankan berbagai langkah strategis untuk menjaga kesinambungan pertumbuhan usaha melalui penguatan portofolio dan pengembangan produk-produk farmasi, penguatan sinergi antar entitas dalam grup guna mengoptimalkan kapabilitas bisnis, serta memperluas penetrasi pasar untuk produk-produk Perseroan. Upaya tersebut didukung oleh penguatan kegiatan penelitian dan pengembangan, optimalisasi

We would like to extend our gratitude to Almighty God for His blessings and grace, which have enabled the Company to engage its business activities throughout the 2025 financial year while maintaining its performance amid the continuously evolving business environment. This year was marked by many different changes in the global and national economies that affected business activities across sectors, including the pharmaceutical industry. Global uncertainties driven by geopolitical pressures, exchange rate volatility, and adjustments in monetary policies across various countries have shaped market dynamics. On the other hand, increasing public awareness of the importance of health, Indonesia's demographic profile, the government's continued investment in expanding national healthcare coverage and strengthening healthcare infrastructure, advancements in pharmaceutical and medical technology innovation, as well as growing demand for pharmaceutical products have continued to create growth opportunities for the Company.

In response to these conditions, the Company has undertaken a number of different strategic initiatives to sustain business growth, including strengthening its portfolio and developing pharmaceutical products, improving synergies among entities within the group to optimize business capabilities, and expanding market penetration for the Company's products. These efforts are supported by the strengthening of research and development activities, optimization of production

Lee Yan Gwan

Direktur Utama
President Director



kapasitas produksi, serta penguatan tim penjualan dan pemasaran serta jaringan distribusi yang menjangkau berbagai wilayah. Perjalanan Perseroan dalam merealisasikan langkah strategis tersebut secara ringkas kami sampaikan sebagai berikut.

Tinjauan Makroekonomi dan Industri

Perekonomian global sepanjang tahun 2025 menunjukkan perkembangan yang dinamis di tengah dinamika geopolitik, volatilitas pasar keuangan, serta penyesuaian kebijakan moneter di berbagai negara. Aktivitas ekonomi dunia tumbuh sekitar 3,3%, relatif stabil dibandingkan tahun sebelumnya, dengan dukungan investasi teknologi yang meningkat serta kondisi keuangan global yang masih akomodatif. Di sisi lain, ketidakpastian perdagangan internasional, fluktuasi harga komoditas, serta tekanan inflasi yang secara bertahap mulai mereda tetap membentuk dinamika ekonomi global sepanjang tahun. Stabilitas tersebut memberikan ruang bagi negara berkembang, termasuk Indonesia, untuk menjaga momentum pertumbuhan ekonomi melalui penguatan permintaan domestik dan stabilitas sistem keuangan.

Di dalam negeri, kinerja ekonomi Indonesia tetap baik dengan pertumbuhan sekitar 5,11% pada tahun 2025, meningkat dibandingkan 5,03% pada tahun 2024, yang menunjukkan kinerja yang tetap solid dengan stabilitas makroekonomi yang terjaga,

capacity, and strengthening of the sales and marketing teams as well as distribution networks across various regions. The Company's journey in realizing these strategic initiatives is summarized as follows.

Macroeconomic and Industry Review

Global economic conditions throughout 2025 remained dynamic amid geopolitical developments, financial market volatility, and adjustments in monetary policies across various countries. The global economy grew by approximately 3.3%, relatively stable compared to the previous year, supported by increased technology investment and still-accommodative global financial conditions. On the other hand, uncertainties in international trade, fluctuations in commodity prices, and inflationary pressures that gradually began to ease continued to shape global economic dynamics throughout the year. This stability provided room for emerging economies, including Indonesia, to maintain growth momentum through stronger domestic demand and financial system stability.

Domestically, Indonesia's economic performance remained favorable, with growth of approximately 5.11% in 2025, an increase from 5.03% in 2024, reflecting solid performance with well-maintained macroeconomic stability, supported by

didukung oleh konsumsi rumah tangga, peningkatan investasi, serta sinergi kebijakan fiskal dan moneter yang konsisten. Kondisi tersebut memberikan dukungan terhadap perkembangan industri farmasi, seiring dengan meningkatnya kesadaran masyarakat terhadap pentingnya kesehatan serta perluasan akses layanan kesehatan. Di sisi lain, pemerintah juga terus mendorong penguatan kemandirian BBO sebagai agenda strategis nasional untuk memperkuat ketahanan industri farmasi domestik. Upaya ini dilakukan melalui pengembangan kapasitas produksi BBO dalam negeri, pembangunan ekosistem industri farmasi dari hulu hingga hilir, serta dukungan kebijakan perdagangan dan pengadaan pemerintah guna memastikan keberlanjutan pasar bagi industri farmasi nasional. Peningkatan kebutuhan layanan kesehatan berbasis rumah sakit serta penguatan sistem jaminan kesehatan nasional mendorong permintaan terhadap produk farmasi domestik dan mendukung pertumbuhan pelaku industri yang memiliki kapabilitas produksi dan distribusi terintegrasi.

Tantangan, Kendala, dan Isu-Isu Eksternal Keberlanjutan yang Dihadapi Perseroan

Perkembangan kondisi makroekonomi dan dinamika industri farmasi sepanjang tahun 2025 juga diiringi oleh berbagai tantangan eksternal yang memengaruhi keberlanjutan usaha Perseroan. Dari sudut pandang ekonomi, ketidakpastian pasar global dan domestik masih menjadi faktor yang memengaruhi stabilitas permintaan serta daya beli masyarakat. Fluktuasi harga bahan baku farmasi, yang sebagian masih bergantung pada impor, turut memengaruhi struktur biaya produksi dan stabilitas rantai pasok Perseroan. Ketergantungan pada pemasok luar negeri juga menghadirkan risiko volatilitas harga yang menuntut Perseroan untuk menerapkan strategi-strategi untuk mengelola fluktuasi harga bahan baku dan menjaga efisiensi operasional. Tantangan lain juga muncul dalam distribusi produk farmasi di wilayah geografis Indonesia yang luas, khususnya di daerah terpencil yang memerlukan dukungan infrastruktur dan sistem logistik yang memadai.

Dari sisi sosial, industri farmasi menghadapi ekspektasi yang semakin tinggi dari masyarakat serta regulator terhadap keamanan, kualitas, dan transparansi informasi produk obat. Proses registrasi dan perizinan produk yang harus memenuhi standar keamanan dan kualitas yang ketat menjadikan tahapan pengembangan dan peluncuran produk relatif kompleks. Peningkatan kesadaran masyarakat terhadap keamanan obat mendorong Perseroan untuk memperkuat sistem *farmakovigilans*, meningkatkan transparansi informasi produk, serta memastikan praktik produksi dan pemasaran yang sesuai regulasi dan bertanggung jawab. Selain itu, risiko peredaran produk palsu, penyimpanan obat yang tidak sesuai standar, serta distribusi yang tidak terkontrol menjadi isu penting yang perlu diantisipasi guna menjaga integritas rantai distribusi serta kepercayaan masyarakat terhadap produk farmasi.

household consumption, increased investment, and consistent fiscal and monetary policy synergy. These conditions supported the development of the pharmaceutical industry, in line with increasing public awareness of the importance of health and expanded access to healthcare services. At the same time, the government continued to promote the strengthening of BBO independence as a national strategic agenda to reinforce the resilience of the domestic pharmaceutical industry. These efforts include the development of domestic BBO production capacity, the establishment of an end-to-end pharmaceutical industry ecosystem, and supportive trade and government procurement policies to ensure market sustainability for the national pharmaceutical industry. The increasing demand for hospital-based healthcare services, along with the strengthening of the national health insurance system, has driven demand for domestic pharmaceutical products and supported the growth of industry players with integrated production and distribution capabilities.

Challenges, Constraints, and External Sustainability Issues Faced by the Company

Developments in macroeconomic conditions and the dynamics of the pharmaceutical industry throughout 2025 were also accompanied by different external challenges affecting the sustainability of the Company's business. From an economic perspective, uncertainty in both global and domestic markets remained a factor influencing demand stability and consumers' purchasing power. Fluctuations in pharmaceutical raw material prices, which still partly depend on imports, also affected the Company's production cost structure and supply chain stability. Dependence on overseas suppliers further exposed the Company to price volatility risks, requiring the implementation of strategies to manage raw material price fluctuations and maintain operational efficiency. Additional challenges also arose in the distribution of pharmaceutical products across Indonesia's vast geographic landscape, particularly in remote areas that require adequate infrastructure and logistics systems.

From a social perspective, the pharmaceutical industry faces increasingly high expectations from the public and regulators regarding the safety, quality, and transparency of drug-related information. Product registration and licensing processes, which must comply with stringent safety and quality standards, make product development and launch stages relatively complex. Increasing public awareness of drug safety has encouraged the Company to strengthen its pharmacovigilance system, improve product information transparency, and ensure that production and marketing practices comply with regulations and are conducted responsibly. In addition, the risks of counterfeit products, improper storage of medicines, and uncontrolled distribution represent important issues that must be anticipated to maintain the integrity of the distribution chain and public trust in pharmaceutical products.

Dari sudut pandang lingkungan, Perseroan juga menghadapi tuntutan yang semakin tinggi dalam pengelolaan dampak lingkungan dari kegiatan operasional. Regulasi terkait pengelolaan limbah B3, pengendalian emisi, serta standar pengelolaan lingkungan dalam proses produksi semakin diperketat dan terus berkembang secara dinamis. Kondisi tersebut mendorong Perseroan untuk meningkatkan efektivitas pengelolaan limbah, efisiensi penggunaan energi dan sumber daya, serta kepatuhan terhadap berbagai ketentuan lingkungan yang berlaku. Demikian pula peningkatan perhatian investor, mitra bisnis, serta regulator terhadap praktik ESG turut memperkuat pentingnya pengelolaan dampak lingkungan secara lebih terukur dan transparan. Berbagai tantangan eksternal tersebut menjadi landasan bagi Perseroan dalam merumuskan langkah strategis untuk memperkuat praktik keberlanjutan yang terintegrasi dengan kegiatan operasional dan pengembangan usaha.

Respons Perseroan melalui Penerapan Strategi, Kebijakan Strategis, dan Nilai-Nilai Keberlanjutan

Berbagai tantangan eksternal yang memengaruhi dinamika industri farmasi tersebut mendorong Perseroan untuk memperkuat respons strategis yang terintegrasi dengan prinsip keberlanjutan dalam setiap aktivitas usaha. Dari sudut pandang ekonomi, Perseroan mengarahkan strategi bisnis pada penguatan daya saing dan optimalisasi kinerja operasional melalui perluasan cakupan pasar di tingkat nasional maupun internasional serta peningkatan efektivitas aktivitas pemasaran. Struktur Tim Sales dan Marketing disusun secara lebih spesifik untuk meningkatkan fokus pengembangan segmen pasar sesuai dengan dinamika dan tren pasar, serta memperkuat penetrasi produk di berbagai wilayah. Upaya ini juga didukung oleh penguatan portofolio produk, peningkatan efisiensi rantai pasok, serta optimalisasi jaringan dan saluran distribusi guna memastikan ketersediaan produk farmasi secara lebih luas dan merata bagi masyarakat.

Sejalan dengan strategi tersebut, Perseroan memperkuat sinergi antar entitas dalam PYFA Group, termasuk melalui akuisisi Probiotec Pty Ltd guna memperluas akses pasar dan meningkatkan kapabilitas operasional secara terintegrasi. Sinergi ini membuka peluang bagi Perseroan untuk memperluas jangkauan distribusi produk farmasi ke berbagai pasar regional, termasuk kawasan Asia Tenggara, dengan memanfaatkan jaringan, hubungan strategis, serta kapabilitas operasional dan produksi yang saling melengkapi. Kolaborasi tersebut mencakup pengembangan inovasi produk melalui investasi bersama dalam penelitian, uji klinis, transfer teknologi, serta penguatan standar kualitas manufaktur, termasuk peluang implementasi sertifikasi internasional. Selain memperkaya portofolio produk melalui pengembangan produk farmasi, sinergi operasional ini juga memberikan potensi efisiensi dalam pengadaan, logistik, dan skala produksi, sekaligus memperkuat posisi Perseroan dalam membangun ekosistem bisnis yang lebih kompetitif di tingkat regional.

From an environmental perspective, the Company also faces increasing demands in managing the environmental impacts of its operational activities. Regulations related to the management of B3 waste, emissions control, and environmental management standards in production processes are becoming more stringent and continue to evolve dynamically. These conditions encourage the Company to improve the effectiveness of waste management, improve energy and resource efficiency, and ensure compliance with applicable environmental regulations. Similarly, growing attention from investors, business partners, and regulators toward ESG practices further reinforces the importance of managing environmental impacts in a more measurable and transparent manner. These different external challenges serve as the foundation for the Company in developing strategic initiatives to strengthen sustainability practices that are integrated with its operations and business development.

The Company's Response through the Implementation of Strategies, Strategic Policies, and Sustainability Values

A number of different external challenges affecting the dynamics of the pharmaceutical industry have prompted the Company to strengthen its strategic response by integrating sustainability principles into all business activities. From an economic perspective, the Company has directed its business strategy toward improving competitiveness and optimizing operational performance through the expansion of market coverage at both national and international levels, as well as improving the effectiveness of marketing activities. The Sales and Marketing Team structure has been organized more specifically to increase focus on the development of market segments in line with market dynamics and trends, as well as to strengthen product penetration across various regions. These efforts are further supported by strengthening the product portfolio, improving supply chain efficiency, and optimizing distribution networks and channels to ensure broader and more equitable availability of pharmaceutical products to the public.

In line with this strategy, the Company has strengthened synergies among entities within the PYFA Group, including through the acquisition of Probiotec Pty Ltd to expand market access and improve integrated operational capabilities. This synergy provides opportunities for the Company to expand the distribution reach of pharmaceutical products into various regional markets, including Southeast Asia, by leveraging complementary networks, strategic relationships, and operational and production capabilities. Such collaboration includes the development of product innovation through joint investments in research, clinical trials, technology transfer, and the strengthening of manufacturing quality standards, including opportunities for the implementation of international certifications. In addition to enriching the product portfolio through pharmaceutical product development, this operational synergy also offers potential efficiencies in procurement, logistics, and production scale, while strengthening the Company's position in building a more competitive regional business ecosystem.

Langkah strategis ini didukung dengan penyelesaian konsolidasi fasilitas Probiotec Pty Ltd di New South Wales, Australia. Proyek ini mengintegrasikan 4 (empat) lokasi fasilitas sebelumnya ke dalam satu fasilitas terpadu seluas sekitar 36.000 m², yang dirancang sebagai fasilitas pengemasan obat terbesar di Australia yang terintegrasi serta berteknologi tinggi. Fasilitas baru ini difokuskan untuk mendukung kegiatan *co-packing* produk obat-obatan dan produk FMCG dengan standar internasional. Konsolidasi fasilitas ini diharapkan dapat meningkatkan efisiensi operasional sekaligus memperkuat kapabilitas Perseroan dalam mendukung ekspansi pasar. Selain itu, fasilitas tersebut dirancang dengan konsep *green design* dan pemanfaatan energi terbarukan guna mendukung praktik produksi yang lebih berkelanjutan. Fasilitas ini telah mulai beroperasi pada akhir tahun 2025. Selain itu, lini 3 (tiga) fasilitas steril PT Ethica Industri Farmasi telah juga diselesaikan pada tahun 2025, dengan target operasional komersial dimulai pada tahun 2026.

Dari sisi sosial, Perseroan menempatkan nilai tanggung jawab, inovasi, serta kepedulian terhadap kesehatan masyarakat sebagai fondasi utama dalam menjalankan kegiatan usaha di industri farmasi. Perseroan terus memperkuat kontribusi terhadap pencapaian SDGs, khususnya poin 3 (tiga) tentang Kehidupan Sehat dan Sejahtera, melalui penyediaan produk farmasi yang berkualitas, aman, dan terjangkau. Penguatan standar kualitas produk, peningkatan transparansi informasi obat, serta pengembangan layanan yang mendukung kebutuhan tenaga kesehatan dan pasien menjadi bagian dari upaya Perseroan dalam menciptakan nilai tambah bagi masyarakat sekaligus mendukung perkembangan industri farmasi nasional yang lebih maju dan berdaya saing.

Dari perspektif lingkungan hidup, Perseroan memastikan bahwa seluruh proses operasional tetap selaras dengan prinsip keberlanjutan melalui penerapan praktik produksi yang lebih bertanggung jawab terhadap lingkungan. Pengelolaan limbah produksi, pengendalian emisi, serta peningkatan efisiensi penggunaan energi dan sumber daya dilakukan secara berkelanjutan untuk meminimalkan dampak lingkungan dari kegiatan operasional. Pendekatan ini juga mencerminkan upaya Perseroan dalam menyesuaikan diri dengan perkembangan regulasi lingkungan serta meningkatnya perhatian pemangku kepentingan terhadap praktik bisnis yang berkelanjutan. Implementasi berbagai strategi tersebut dilaksanakan secara terarah melalui peran aktif Direksi dalam merumuskan kebijakan strategis serta memastikan efektivitas pelaksanaannya di seluruh lini organisasi.

Peran Direksi dalam Perumusan dan Implementasi Strategi, Kebijakan Strategis, dan Nilai-Nilai Keberlanjutan

Perumusan dan implementasi berbagai strategi keberlanjutan dijalankan melalui peran aktif dan komitmen Direksi dalam memastikan perumusan kebijakan dan pelaksanaan program

This strategic initiative is supported by the completion of the consolidation of Probiotec Pty Ltd's facilities in New South Wales, Australia. The project integrates 4 (four) previous facility locations into a single integrated facility covering approximately 36,000 m² area, designed as Australia's largest integrated and high-technology pharmaceutical packaging facility. This new facility is focused on supporting co-packing activities for medicines and FMCG products in accordance with international standards. The consolidation is expected to improve operational efficiency while strengthening the Company's capabilities in supporting market expansion. In addition, the facility has been designed with a green design concept and the utilization of renewable energy to support more sustainable production practices. This facility has commenced operations at the end of 2025. In addition, the 3 (third) sterile line facility of PT Ethica Industri Farmasi was also completed in 2025, with commercial operations targeted to commence in 2026.

From a social perspective, the Company places the values of responsibility, innovation, and care for public health as fundamental principles in conducting its business activities in the pharmaceutical industry. The Company continues to strengthen its contribution to the achievement of the SDGs, particularly goal 3 (three) on Good Health and Well-being, through the provision of quality, safe, and affordable pharmaceutical products. Strengthening product quality standards, improving transparency of medicine information, and developing services that support the needs of healthcare professionals and patients form part of the Company's efforts to create added value for society while supporting the advancement of a more developed and competitive national pharmaceutical industry.

From an environmental perspective, the Company ensures that all operational processes remain aligned with sustainability principles through the implementation of more environmentally responsible production practices. Production waste management, emissions control, and improved efficiency in the use of energy and resources are carried out on an ongoing basis to minimize the environmental impact of operations. This approach also reflects the Company's efforts to adapt to evolving environmental regulations and the increasing attention of stakeholders toward sustainable business practices. The implementation of these strategies is carried out in a structured manner through the active role of the Board of Directors in developing strategic policies and ensuring their effective execution across all levels of the organization.

Role of the Board of Directors in the Development and Implementation of Strategies, Strategic Policies, and Sustainability Values

The development and implementation of a number of sustainability strategies are carried out through the active role and commitment of the Board of Directors in ensuring that

berjalan secara terarah dan terukur. Direksi memegang tanggung jawab utama dalam menetapkan arah strategis Perseroan dengan menyusun *roadmap* keberlanjutan yang selaras dengan dinamika industri farmasi, perkembangan regulasi, serta arah kebijakan pemerintah di sektor kesehatan dan lingkungan. Dalam proses yang dilakukan Direksi untuk memastikan implementasi strategi keberlanjutan Perseroan berjalan dengan baik, ditetapkan *Key Performance Indicator* ("KPI") yang spesifik dan terukur sebagai dasar pemantauan efektivitas implementasi strategi di seluruh lini organisasi, sekaligus memastikan integrasi prinsip keberlanjutan dalam pengambilan keputusan bisnis, pengelolaan operasional, serta pengembangan produk dan pasar. Penguatan koordinasi lintas fungsi, pemantauan kinerja secara berkala, serta evaluasi terhadap pencapaian program juga menjadi bagian dari peran Direksi dalam memastikan bahwa setiap inisiatif strategis dapat memberikan dampak yang optimal bagi pertumbuhan usaha sekaligus mendukung praktik bisnis yang bertanggung jawab.

Analisis Kinerja dan Target Keberlanjutan Perseroan

Pelaksanaan strategi keberlanjutan yang dirumuskan dan diimplementasikan oleh Direksi tercermin pada capaian kinerja Perseroan sepanjang tahun 2025. Dari perspektif ekonomi, Perseroan mencatatkan pendapatan netto sebesar Rp2,76 triliun, meningkat sebesar 43,71% atau setara Rp839,61 miliar dibandingkan dengan capaian tahun sebelumnya sebesar Rp1,92 triliun. Lonjakan penjualan ini didorong oleh ekspansi bisnis manufaktur farmasi. Kinerja operasional juga menunjukkan peningkatan dengan laba bruto sebesar Rp 583,14 miliar dan EBITDA mencapai Rp203,74 miliar. Dalam rangka memperkuat struktur permodalan dan mendukung kebutuhan pendanaan usaha jangka panjang, Perseroan juga melakukan penerbitan Obligasi Berkelanjutan II Pyridam Farma Tahap I Tahun 2025, yang menjadi bagian dari strategi penguatan kapasitas finansial guna mendukung pengembangan bisnis secara berkelanjutan. Langkah ini memperkuat fondasi pertumbuhan Perseroan sekaligus meningkatkan fleksibilitas dalam mendukung ekspansi usaha dan inovasi produk di industri farmasi yang semakin kompetitif.

Dari sisi sosial, Perseroan terus memperluas kontribusi terhadap peningkatan kualitas kesehatan masyarakat melalui penguatan inovasi produk farmasi serta berbagai program tanggung jawab sosial. Perseroan melalui Entitas Anak, Ethica, meluncurkan produk *Capneu Caffeine Citrate* yang ditujukan untuk mengatasi henti napas (apnea) primer pada bayi prematur, sebagai bagian dari upaya mendukung peningkatan kualitas layanan kesehatan neonatal. Perseroan juga menjalin kemitraan strategis dengan Genewel Co Ltd sebagai distributor eksklusif untuk sejumlah produk unggulan, termasuk Medifoam, Welpass, dan Guardix-SG di Indonesia serta kawasan Asia Tenggara. Selain itu, Perseroan melaksanakan 15 (lima belas) program CSR yang berfokus pada peningkatan kesehatan masyarakat, seperti distribusi vitamin

policy development and program execution are conducted in a structured and measurable manner. The Board of Directors holds primary responsibility for determining the Company's strategic direction by establishing a Sustainability Roadmap aligned with the dynamics of the pharmaceutical industry, regulatory developments, and the direction of government policies in the health and environmental sectors. In the process undertaken by the Board of Directors to ensure the effective implementation of the Company's sustainability strategies, specific and measurable Key Performance Indicators ("KPIs") are established as the basis for monitoring the effectiveness of strategy implementation across all levels of the organization, while ensuring the integration of sustainability principles into business decision-making, operational management, and product and market development. Strengthening cross-functional coordination, conducting periodic performance monitoring, and evaluating program achievements also form part of the Board of Directors' role in ensuring that each strategic initiative delivers optimal impact on business growth while supporting responsible business practices.

Analysis of the Company's Sustainability Performance and Targets

The implementation of sustainability strategies developed and executed by the Board of Directors is reflected in the Company's performance achievements throughout 2025. From an economic perspective, the Company recorded net revenues of Rp2.76 trillion, representing an increase of 43.71% or equivalent to Rp839.61 billion compared to Rp1.92 trillion in the previous year. This surge in sales was driven by the expansion of the pharmaceutical manufacturing business. Operational performance also improved, with gross profit reaching Rp583.14 billion and EBITDA amounting to Rp203.74 billion. In order to strengthen its capital structure and support long-term business funding needs, the Company also issued Pyridam Farma Continuous Bonds II Phase I Year 2025, as part of its strategy to increase financial capacity to support sustainable business development. This initiative reinforces the Company's growth foundation while increasing flexibility to support business expansion and product innovation in an increasingly competitive pharmaceutical industry.

From a social perspective, the Company continues to expand its contribution to improving public health quality through strengthened pharmaceutical product innovation and a number of different corporate social responsibility programs. Through its Subsidiary, Ethica, the Company launched *Capneu Caffeine Citrate*, a product intended to treat primary apnea in premature infants, as part of its efforts to support the improvement of neonatal healthcare services. The Company also established a strategic partnership with Genewel Co Ltd as the exclusive distributor for several flagship products, including Medifoam, Welpass, and Guardix-SG in Indonesia and the Southeast Asian region. In addition, the Company implemented 15 (fifteen) CSR programs focused on improving public health, such as the

dan dukungan nutrisi kepada masyarakat di berbagai wilayah. Program tersebut juga mencakup pemberian bantuan vitamin bagi korban bencana banjir melalui kolaborasi dengan berbagai lembaga nasional, serta penyediaan dukungan nutrisi guna meningkatkan daya tahan tubuh masyarakat.

Sementara itu, dari perspektif lingkungan, Perseroan terus memperkuat praktik operasional yang lebih bertanggung jawab melalui pengelolaan dampak lingkungan secara terukur dan berkelanjutan. Upaya tersebut dilakukan melalui peningkatan efisiensi penggunaan energi, pengelolaan limbah produksi sesuai standar yang berlaku, serta penerapan prosedur operasional yang mendukung praktik produksi yang lebih ramah lingkungan. Perseroan juga melaksanakan berbagai kegiatan pelestarian lingkungan sebagai bagian dari kontribusi terhadap ketahanan ekosistem, antara lain melalui program penanaman *mangrove* di kawasan Mangrove Pluit untuk mitigasi risiko abrasi dan banjir rob, kegiatan penghijauan dan penanaman pohon bersama Al-Azhar di Gunung Munara, Bogor, guna mendukung stabilitas lahan, serta partisipasi dalam penanaman pohon di kawasan Gunung Halimun Salak sebagai upaya penguatan ketahanan lingkungan dan perlindungan masyarakat sekitar. Berbagai inisiatif tersebut mencerminkan upaya Perseroan dalam mengintegrasikan prinsip keberlanjutan dalam aktivitas operasional sekaligus memperkuat kontribusi terhadap pembangunan berkelanjutan.

Prospek Keberlanjutan Perseroan

Capaian kinerja dan berbagai inisiatif keberlanjutan yang telah dilaksanakan sepanjang tahun 2025 menjadi fondasi bagi Perseroan dalam memperkuat arah pengembangan usaha yang berkelanjutan pada periode mendatang. Dari perspektif ekonomi, prospek industri farmasi nasional masih menunjukkan potensi pertumbuhan yang positif seiring meningkatnya kebutuhan layanan kesehatan, perkembangan teknologi medis, serta penguatan sistem kesehatan nasional. Peningkatan kesadaran masyarakat terhadap kesehatan, profil demografi Indonesia, pertumbuhan kelas menengah, serta program pemerintah dalam memperkuat kemandirian industri farmasi domestik membuka peluang bagi perusahaan farmasi untuk memperluas portofolio produk dan memperkuat kapasitas produksi dalam negeri. Dengan mempertimbangkan kondisi tersebut serta posisi Perseroan sebagai perusahaan farmasi terintegrasi yang mencakup pengembangan produk, manufaktur, dan komersialisasi, prospek usaha Perseroan pada tahun 2026 tetap positif. Perseroan akan terus memperkuat daya saing melalui pengembangan inovasi produk, peningkatan kapabilitas penelitian dan pengembangan, serta optimalisasi jaringan dan saluran distribusi guna memperluas akses masyarakat terhadap produk farmasi yang berkualitas.

Dari sisi sosial, prospek keberlanjutan Perseroan diarahkan pada peningkatan kontribusi terhadap kualitas kesehatan masyarakat melalui penyediaan produk farmasi yang aman, efektif, dan terjangkau. Perseroan juga memandang penting

distribution of vitamins and nutritional support to communities across various regions. These programs also included the provision of vitamin assistance for flood victims in collaboration with a number of national institutions, as well as the provision of nutritional support to increase community immunity.

Meanwhile, from an environmental perspective, the Company continues to strengthen more responsible operational practices through the measured and sustainable management of environmental impacts. These efforts are carried out through improving energy efficiency, managing production waste in accordance with applicable standards, and implementing operational procedures that support more environmentally friendly production practices. The Company also carried out many different environmental conservation activities as part of its contribution to ecosystem resilience, including mangrove planting programs in the Mangrove Pluit area to mitigate abrasion and tidal flooding risks, reforestation and tree planting activities with Al-Azhar in Gunung Munara, Bogor, to support land stability, as well as participation in tree planting in the Gunung Halimun Salak area as an effort to strengthen environmental resilience and protect surrounding communities. These initiatives reflect the Company's efforts to integrate sustainability principles into its operational activities while strengthening its contribution to sustainable development.

The Company's Sustainability Prospects

The performance achievements and a number of sustainability initiatives implemented throughout 2025 serve as a foundation for the Company to strengthen its direction for sustainable business development in the coming period. From an economic perspective, the outlook for the national pharmaceutical industry continues to show positive growth potential, in line with increasing demand for healthcare services, advancements in medical technology, and the strengthening of the national healthcare system. Rising public awareness of health, Indonesia's demographic profile, the growth of the middle class, and government programs to strengthen the independence of the domestic pharmaceutical industry create opportunities for pharmaceutical companies to expand their product portfolios and increase domestic production capacity. Taking these conditions into account, along with the Company's position as an integrated pharmaceutical company encompassing product development, manufacturing, and commercialization, the Company's business outlook for 2026 remain positive. The Company will continue to strengthen its competitiveness through the development of product innovation, improvement of research and development capabilities, and optimization of distribution networks and channels to expand public access to quality pharmaceutical products.

From a social perspective, the Company's sustainability outlook is directed toward increasing its contribution to public health quality through the provision of safe, effective, and affordable pharmaceutical products. The Company also

penguatan kolaborasi dengan berbagai pemangku kepentingan di sektor farmasi guna mendukung pengembangan inovasi dan peningkatan kualitas layanan. Selain itu, peningkatan kompetensi sumber daya manusia, penguatan budaya kerja yang berorientasi pada integritas dan profesionalisme, serta pelaksanaan program CSR yang berkelanjutan akan terus menjadi bagian penting dalam menciptakan nilai tambah bagi masyarakat sekaligus memperkuat peran Perseroan dalam ekosistem kesehatan nasional.

Sementara itu, dari perspektif lingkungan, arah keberlanjutan Perseroan akan terus difokuskan pada penguatan praktik operasional yang lebih efisien dan bertanggung jawab terhadap lingkungan. Upaya peningkatan efisiensi penggunaan energi, pengelolaan limbah yang lebih efektif, serta penerapan teknologi produksi yang lebih ramah lingkungan menjadi bagian penting dalam mendukung operasional yang berkelanjutan. Perseroan juga akan terus menyesuaikan praktik operasional dengan perkembangan regulasi lingkungan serta meningkatnya perhatian pemangku kepentingan terhadap praktik bisnis yang berkelanjutan. Penguatan komitmen tersebut diharapkan dapat mendukung terciptanya keseimbangan antara pertumbuhan usaha, perlindungan lingkungan, serta kontribusi sosial yang berkelanjutan, yang selanjutnya akan didukung melalui penerapan tata kelola keberlanjutan yang terstruktur dan terintegrasi di seluruh lini organisasi.

Penerapan Tata Kelola Keberlanjutan

Arah pengembangan keberlanjutan Perseroan yang telah diuraikan sebelumnya didukung oleh penerapan tata kelola keberlanjutan yang terstruktur dan terintegrasi dalam sistem pengelolaan perusahaan. Perseroan menempatkan tata kelola keberlanjutan sebagai bagian penting dari strategi bisnis guna memastikan bahwa setiap kebijakan dan keputusan operasional mempertimbangkan keseimbangan antara kinerja ekonomi, dampak sosial, serta kelestarian lingkungan. Integrasi aspek ESG dilakukan secara menyeluruh dalam proses pengambilan keputusan, mulai dari perencanaan strategis, pengelolaan operasional, hingga hubungan dengan pemangku kepentingan. Pendekatan ini memastikan bahwa aktivitas usaha tidak hanya berorientasi pada pertumbuhan finansial, tetapi juga memberikan nilai tambah yang berkelanjutan bagi masyarakat dan lingkungan.

Penerapan tata kelola keberlanjutan juga diperkuat melalui struktur tata kelola perusahaan yang melibatkan RUPS, Dewan Komisaris, dan Direksi sebagai organ utama yang menjalankan fungsi pengawasan, pengelolaan, serta pengambilan keputusan strategis. Dewan Komisaris menjalankan fungsi pengawasan terhadap implementasi kebijakan dan strategi keberlanjutan, sementara Direksi bertanggung jawab memastikan pelaksanaan program secara efektif dalam kegiatan operasional sehari-hari. Peran ini didukung oleh berbagai fungsi pengendalian internal, seperti Komite Audit, Sekretaris Perusahaan, serta Unit Audit Internal yang memastikan kepatuhan terhadap regulasi, transparansi

recognizes the importance of strengthening collaboration with various stakeholders in the pharmaceutical sector to support innovation development and improve service quality. In addition, the improvement of human capital competencies, strengthening of a work culture based on integrity and professionalism, and the implementation of sustainable CSR programs will continue to be integral in creating added value for society while reinforcing the Company's role within the national healthcare ecosystem.

Meanwhile, from an environmental perspective, the Company's sustainability direction will continue to focus on strengthening operational practices that are more efficient and environmentally responsible. Efforts to improve energy efficiency, implement more effective waste management, and adopt more environmentally friendly production technologies are key components in supporting sustainable operations. The Company will also continue to align its operational practices with evolving environmental regulations and increasing stakeholder attention toward sustainable business practices. Strengthening this commitment is expected to support the creation of a balance between business growth, environmental protection, and sustainable social contributions, which will be further reinforced through the implementation of structured and integrated sustainability governance across all levels of the organization.

Implementation of Sustainability Governance

The Company's sustainability development direction as outlined above is supported by the implementation of structured and integrated sustainability governance within the corporate management system. The Company places sustainability governance as an integral part of its business strategy to ensure that every policy and operational decision takes into account a balance between economic performance, social impact, and environmental preservation. ESG aspects are comprehensively integrated into the decision-making process, from strategic planning and operational management to stakeholder engagement. This approach ensures that business activities are not solely focused on financial growth, but also on delivering sustainable value to society and the environment.

The implementation of sustainability governance is further strengthened through the corporate governance structure involving the GMS, the Board of Commissioners, and the Board of Directors as the main organs responsible for supervision, management, and strategic decision-making. The Board of Commissioners performs a supervisory function over the implementation of sustainability policies and strategies, while the Board of Directors is responsible for ensuring the effective execution of programs in day-to-day operations. These roles are supported by internal control functions, including the Audit Committee, Corporate Secretary, and Internal Audit Unit, which ensure regulatory compliance, information transparency, and

informasi, dan penguatan sistem pengendalian internal. Struktur tata kelola tersebut membentuk mekanisme *checks and balances* yang mendukung pengelolaan perusahaan secara akuntabel, transparan, dan berorientasi jangka panjang.

Dalam mendukung penerapan tata kelola keberlanjutan, Perseroan mengintegrasikan analisis risiko dan peluang ESG ke dalam sistem manajemen risiko perusahaan. Risiko yang diidentifikasi mencakup antara lain keamanan produk dan potensi penarikan obat, kepatuhan terhadap regulasi farmasi dan praktik manufaktur yang baik, integritas rantai pasok, risiko pemalsuan produk, efisiensi energi dan emisi, serta integritas praktik pemasaran dan etika bisnis. Di sisi lain, analisis tersebut juga membuka peluang strategis bagi Perseroan untuk meningkatkan inovasi dalam riset dan pengembangan, memperluas akses obat yang berkualitas, meningkatkan efisiensi proses produksi, serta memperkuat pengelolaan rantai pasok sesuai standar internasional. Integrasi pengelolaan risiko ESG ini memungkinkan Perseroan menjaga ketahanan operasional sekaligus memastikan bahwa setiap keputusan strategis mempertimbangkan dampak ekonomi, sosial, dan lingkungan secara seimbang.

Penutup dan Apresiasi

Sebagai penutup, Direksi menyampaikan apresiasi yang setinggi-tingginya kepada seluruh jajaran manajemen dan karyawan Perseroan atas dedikasi, profesionalisme, serta komitmen yang terus ditunjukkan dalam menjalankan berbagai strategi dan program kerja sepanjang tahun 2025. Direksi juga menyampaikan penghargaan kepada Dewan Komisaris atas arahan, pengawasan, serta masukan strategis yang senantiasa diberikan dalam mendukung pengelolaan Perseroan secara *prudent* dan berkelanjutan. Ucapan terima kasih yang tulus juga kami sampaikan kepada para Pemegang Saham, mitra usaha, regulator, pelanggan, serta seluruh pemangku kepentingan eksternal yang telah memberikan kepercayaan, dukungan, dan kerja sama yang berkelanjutan kepada Perseroan. Dukungan dan kolaborasi yang terjalin dengan seluruh pemangku kepentingan tersebut menjadi fondasi penting bagi Perseroan dalam melanjutkan upaya menghadirkan produk farmasi yang berkualitas serta menciptakan nilai tambah yang berkelanjutan bagi seluruh pihak.

the strengthening of internal control systems. This governance structure establishes an effective system of checks and balances that supports accountable, transparent, and long-term-oriented corporate management.

In supporting the implementation of sustainability governance, the Company integrates ESG risk and opportunity analysis into its enterprise risk management system. Identified risks include, among others, product safety and potential product recalls, compliance with pharmaceutical regulations and good manufacturing practices, supply chain integrity, the risk of counterfeit products, energy efficiency and emissions, as well as the integrity of marketing practices and business ethics. On the other hand, such analysis also presents strategic opportunities for the Company to enhance innovation in research and development, expand access to quality medicines, improve production process efficiency, and strengthen supply chain management in accordance with international standards. The integration of ESG risk management enables the Company to maintain operational resilience while ensuring that every strategic decision takes into account balanced economic, social, and environmental impacts.

Closing and Appreciation

In closing, the Board of Directors would like to extend our highest appreciation to all members of management and the Company's personnel for their dedication, professionalism, and continued commitment in implementing various strategies and work programs throughout 2025. The Board of Directors also conveys our appreciation to the Board of Commissioners for its guidance, supervision, and strategic input consistently provided in supporting the prudent and sustainable management of the Company. Our sincere gratitude is also extended to Shareholders, business partners, regulators, customers, and all external stakeholders for their continued trust, support, and cooperation with the Company. Such support and collaboration with all stakeholders form an essential foundation for the Company to continue its efforts in delivering quality pharmaceutical products and creating sustainable value for all parties.

Jakarta, April 2026
Atas nama Direksi,
On behalf of the Board of Directors,



Lee Yan Gwan
Direktur Utama
President Director

Direksi

Board of Directors



1. Lee Yan Gwan

Direktur Utama
President Director

2. Bedjo Stefanus

Direktur
Director

3. Yenfrino Gunadi

Direktur
Director

4. Sinta Lestari Ningsih

Direktur
Director

5. Antes Eko Prasetyo

Direktur
Director



PYRIDAM
FARMA



03



PROFIL PERUSAHAAN

Company Profile

Identitas Perusahaan Company Identity



Nama [GRI 2-1]
Name

PT Pyridam Farma Tbk



Perubahan Nama
Change of Name

PT Pyridam



PT Pyridam Farma Tbk



Tanggal Pendirian
Date of Establishment

27 November 1976
November 27, 1976



Alasan Perubahan Nama
Reason for Change of Name

Dalam rangka perubahan status menjadi perusahaan terbuka (*go public*).
In connection with the change of the Company's status to a public company (*go public*).



Alamat dan Kontak [POJK C.2] [GRI 2-1]
Address and Contact

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Sinar Mas Land Plaza Sudirman Lt. 12 / 12th Floor
Jl. Jenderal Sudirman Kav. 21, RT 10/RW 01
Kuningan, Karet
Jakarta Selatan / South Jakarta 12920

Pabrik / Factory

Jl. Hanjawa Pacet
Pacet, Cianjur
Jawa Barat 43253



Kontak dan Sosial Media
Contact and Social Media

@pyfagroup

<https://www.linkedin.com/company/pt-pyridamfarma-tbk/>

www.pyfa.co.id

(62-21) 509-91067



Surat Elektronik
E-Mail

Hubungan Investor : corsec@pyfa.co.id
Investor Relation

Hubungan Media : corcomm@pyfa.co.id
Media Relation

Karier : hr.corporate@pyfa.co.id
Career

Farmakovigilans : pv.safety@pyfa.co.id
Pharmacovigilance



Jumlah Karyawan
per 31 Desember 2025
Total Employees as of
December 31, 2025

Pria / Male : 1.423 orang / people
Wanita / Female : 1.297 orang / people



Dasar Perubahan Nama
Basis for the Name Change

Akta Berita Acara Perseroan No. 267, tanggal 23 Desember 2000, yang dibuat di hadapan Tse Min Suhardi, S.H., Notaris di Jakarta yang telah disetujui oleh Menteri Kehakiman dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. C-00321HT.01.04.TH.2001, tanggal 25 April 2001.

Deed of Minutes of the Company No. 267, dated December 23, 2000, made before Tse Min Suhardi, S.H., Notary in Jakarta, which has been approved by the Minister of Law and Human Rights of the Republic of Indonesia based on Decree No. C-00321HT.01.04.TH.2001, dated April 25, 2001.



Dasar Hukum Pendirian
Legal Basis of Establishment

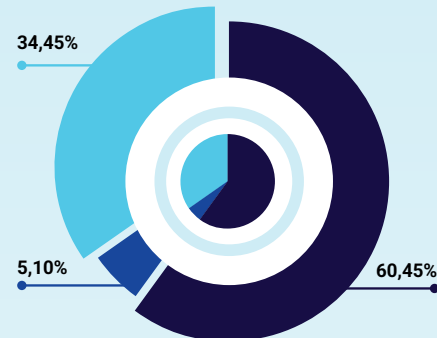
Akta Pendirian No. 31 tanggal 27 November 1976, yang dibuat di hadapan Tan Thong Kie, Notaris di Jakarta, sebagaimana yang telah mendapatkan pengesahan dari Menteri Kehakiman Republik Indonesia berdasarkan Surat Keputusan No. Y.A.5/118/3, tanggal 17 Maret 1977 dan telah didaftarkan di Pengadilan Negeri Jakarta dalam Buku Register No. 1303 tanggal 4 April 1977, sebagaimana telah diumumkan pada Tambahan Berita Negara Republik Indonesia No. 801 pada Berita Negara Republik Indonesia No. 102 tanggal 23 Desember 1977.

Deed of Establishment No. 31, dated November 27, 1976, made before Tan Thong Kie, Notary in Jakarta, as approved by Minister of Justice of the Republic of Indonesia through Decree No. Y.A.5/118/3, dated March 17, 1977 and has been registered at Jakarta District Court in the registry book No. 1303, dated April 4, 1977, as promulgated on the Supplement to the State Gazette of the Republic of Indonesia No. 801 in the State Gazette of the Republic of Indonesia No. 102 dated December 23, 1977.



Kepemilikan Saham per 31 Desember 2025 [GRI 2-1] Share Ownership as of December 31, 2025

- Rejuve Global Investment Pte. Ltd.
- PT Asuransi Jiwa Starinvestama
- Publik (masing-masing di bawah 5%)
Public (each is below 5%)



Tanggal Pencatatan Saham Share Listing Date

16 Oktober 2001
October 16, 2001



Jenis Badan Hukum [GRI 2-1] Legal Entity Type

Perseroan Terbatas
Limited Liability Company



Kode Saham Ticker Code **PYFA**



Pabrik Entitas Anak [GRI 2-1] Subsidiaries' Factories

PT Ethica Industri Farmasi
Jl. Science Timur 2
Kawasan Industri Jababeka Tahap V Blok B1B1
Desa Jayamukti, Kec. Cikarang Pusat, Bekasi

PT Holi Pharma
Jl. Mahar Martanegara No. 100
Kel. Cigugur Tengah, Kec. Cimahi Tengah
Kota Cimahi, Jawa Barat

Probiotec Pharma Pty Limited
79-85 Cherry Lane, Laverton North VIC, 3026

Probiotec LJM Pty Ltd
15-31 Americain Way, Dandenong South VIC, 3175

Probiotec Multipack Pty Ltd
14 Dingu Place, Kemps Creek, NSW, 2178



Modal Dasar Authorized Capital

Rp3.800.000.000.000,00



Modal Disetor per 31 Desember 2025 Paid-Up Capital as of December 31, 2025

Rp1.123.669.279.400,00



Akta Perubahan Anggaran Dasar Terakhir Deed of the Latest Amendment to the Articles of Association

Akta No. 20 tanggal 26 Mei 2025 dibuat di hadapan
Mochammad Nova Faisal S.H., M.KN., Notaris
Jakarta Selatan.

Deed No. 20 dated May 26, 2025 made before
Mochammad Nova Faisal S.H., M.KN., Notary in
South Jakarta.



Bidang Usaha sesuai Anggaran Dasar Business Line according to the Articles of Association

Kegiatan usaha utama Perseroan bergerak dalam Industri Sabun dan Bahan Pembersih Keperluan Rumah Tangga, Industri Kosmetik untuk Manusia, termasuk Pasta Gigi, Industri Bahan Farmasi untuk Manusia, Industri Produk Farmasi untuk Manusia, Industri Alat Kesehatan dalam Subgolongan 2101, Industri Produk Obat Tradisional untuk Manusia, Industri Alat-Alat Laboratorium Non-Klinis, Farmasi dan Kesehatan dari Kaca, Industri Alat Laboratorium Klinis dari Kaca, Industri Barang Plastik Lainnya yang Tidak Dapat Diklasifikasikan di Tempat Lain, Perdagangan Besar Alat Laboratorium, Alat Farmasi, dan Alat Kedokteran untuk Manusia, Industri Alat-alat Laboratorium Non-Klinis, Farmasi, dan Kesehatan dari Kaca, Industri Alat Laboratorium dari Kaca, Perdagangan Besar Obat Farmasi untuk Manusia, Perdagangan Besar Obat Tradisional untuk Manusia, Perdagangan Besar Kosmetik untuk Manusia, Perdagangan Besar Alat Laboratorium, Alat Farmasi dan Alat Kedokteran untuk Manusia, serta Jasa Pengujian Laboratorium.

Kegiatan usaha penunjang Perseroan bergerak dalam Aktivitas Perusahaan *Holding* dan Aktivitas Konsultasi Manajemen Lainnya.

The Company's core business is engaged in Soap and Household Cleaning Materials Industry, Cosmetics Industry for Human, Including Toothpaste, Pharmaceuticals Ingredients Industry for Humans, Pharmaceutical industry for Humans, Medical Devices Industry in Subgroup 2101, Traditional Medicinal Industry for Humans, Industry of Non-Clinical Laboratory Equipment, Pharmaceutical, and Health made of Glass, Industry of Clinical Laboratory Equipment made of Glass, Manufacture of Other Plastic Goods That Cannot Be Classified Elsewhere, Wholesale Trade of Laboratory Equipment, Pharmaceutical Equipment and Medical Devices for Human Use; Industry of Non-Clinical Laboratory, Pharmaceutical, and Healthcare Equipment Made of Glass; and Industry of Laboratory Equipment Made of Glass, Wholesale Trade of Pharmaceutical Drugs for Humans, Wholesale Trade of Traditional Medicines for Humans, Wholesale Trade of Cosmetics for Humans, Wholesale Trade of Laboratory Equipment, Pharmaceutical Equipment, and Medical Devices for Human Use, and Laboratory Testing Services.

The Company's supporting business activities are engaged in Holding Company Activities and Other Management Consulting Activities.

Riwayat Singkat

Brief History



PT Pyridam Farma Tbk memulai perjalanannya sebagai perusahaan yang berfokus pada produksi dan pemasaran produk veteriner untuk mendukung kesehatan hewan. Seiring berkembangnya kebutuhan dan peluang pasar, Perseroan mengambil langkah strategis dengan melakukan diversifikasi usaha ke sektor farmasi pada tahun 1985. Inisiatif ini menjadi tonggak penting yang menandai transformasi Perseroan menuju perusahaan farmasi yang lebih kompetitif dan berorientasi pada pengembangan layanan kesehatan manusia.

PT Pyridam Farma Tbk began its journey as a company focused on the production and marketing of veterinary products to support animal health. In response to evolving market needs and opportunities, the Company took a strategic step by diversifying into the pharmaceutical sector in 1985. This initiative marked a significant milestone, signaling the Company's transformation into a more competitive pharmaceutical enterprise with a strong focus on human healthcare services.

Sebagai bagian dari upaya memperkuat struktur bisnis, pada tahun 1993 Perseroan mendirikan PT Pyridam Veteriner untuk memisahkan fokus bisnis farmasi dan veteriner sehingga masing-masing segmen dapat berkembang lebih optimal. Komitmen terhadap peningkatan kapasitas operasional kemudian diwujudkan melalui pembangunan fasilitas produksi modern di Cibodas, Jawa Barat pada tahun 1995, yang menjadi langkah strategis dalam memperkuat rantai pasok dan standar manufaktur Perseroan. Tonggak sejarah berikutnya terjadi pada tahun 2000 ketika Perseroan melaksanakan Penawaran Umum Perdana (*Initial Public Offering*/"IPO") dan resmi mencatatkan

As part of efforts to strengthen its business structure, the Company established PT Pyridam Veteriner in 1993 to separate the pharmaceutical and veterinary business segments, allowing each to develop optimally. Commitment to increasing operational capacity was further realized through the construction of a modern production facility in Cibodas, West Java, in 1995, a strategic step to reinforce the Company's supply chain and manufacturing standards. Another milestone was achieved in 2000 when the Company conducted its Initial Public Offering ("IPO") and officially listed its shares on the Indonesia Stock Exchange under the name PT Pyridam

sahamnya di Bursa Efek Indonesia dengan nama PT Pyridam Farma Tbk. Pencapaian ini membuka akses terhadap sumber pendanaan yang lebih luas sekaligus memperkuat posisi Perseroan sebagai pelaku industri farmasi nasional yang transparan dan akuntabel.

Memasuki era modern, Perseroan terus memperluas kapasitas dan kapabilitasnya melalui investasi pada teknologi produksi, riset berbasis sains, dan pemanfaatan kecerdasan buatan (*Artificial Intelligence*/"AI") untuk mendorong efisiensi, inovasi produk, dan ketepatan proses pengembangan. Didukung oleh sumber daya manusia yang kompeten serta jaringan distribusi yang semakin kuat, Perseroan berkomitmen untuk senantiasa menghadirkan produk kesehatan yang berkualitas, aman, dan relevan dengan kebutuhan masyarakat. Melalui berbagai inisiatif transformasi dan inovasi yang berkelanjutan, Perseroan menegaskan aspirasinya untuk menjadi perusahaan farmasi modern yang berdaya saing tinggi dan mampu memberikan nilai tambah bagi para pemangku kepentingan.

Farma Tbk. This achievement opened access to broader funding sources while strengthening the Company's position as a transparent and accountable player in the national pharmaceutical industry.

Entering the modern era, the Company continues to expand its capacity and capabilities through investments in production technology, science-based research, and the utilization of Artificial Intelligence ("AI") to drive efficiency, product innovation, and development process accuracy. Supported by a competent human resources and an increasingly robust distribution network, the Company remains committed to delivering healthcare products that are high-quality, safe, and aligned with societal needs. Through continuous transformation and innovation initiatives, the Company affirms its aspiration to become a modern, highly competitive pharmaceutical company capable of delivering sustainable value to all stakeholders.



Perubahan Organisasi yang Bersifat Signifikan

[POJK C.6]

Perseroan mengalami perubahan organisasi yang bersifat signifikan selama tahun 2025, yaitu Perseroan mendirikan Entitas Anak, PT Medika Inovasi Nusantara ("MIN"), berdasarkan hukum Republik Indonesia dan dimiliki oleh Perseroan. Selain pendirian Entitas Anak baru tersebut, sepanjang tahun 2025, tidak terdapat perubahan organisasi lainnya yang bersifat signifikan, baik merger/penggabungan perusahaan maupun penutupan kantor cabang/pabrik/unit usaha.

Significant Organizational Changes

[POJK C.6]

The Company experienced a significant organizational change during 2025, namely the establishment of a Subsidiary, PT Medika Inovasi Nusantara ("MIN"), under the laws of the Republic of Indonesia and owned by the Company. Other than the establishment of this new Subsidiary, there were no other significant organizational changes throughout 2025, including mergers/consolidations or the closure of branch offices/factories/business units.

Visi dan Misi [POJK C.1] Vision and Mission



VISI Vision

Menjadi salah satu perusahaan solusi kesehatan terkemuka di Indonesia yang terus berinovasi dan menghasilkan berbagai produk berkualitas.

To become one of the leading healthcare-solution company in Indonesia that continues to innovate and produces variety of high-quality products.

Nilai-Nilai Perusahaan Corporate Values

Perseroan meyakini bahwa keberhasilan jangka panjang berawal dari nilai-nilai yang kuat. Oleh karena itu, Program *Company Value* terus menjadi sarana utama dalam memperkenalkan dan menanamkan Nilai-Nilai Perusahaan kepada seluruh insan Perseroan. Melalui kolaborasi erat dengan Divisi *Human Resources*, nilai-nilai tersebut didorong untuk tidak hanya dipahami, tetapi juga hidup dalam setiap tindakan dan keputusan kerja sehari-hari. Melalui sosialisasi dan pelatihan berkelanjutan, budaya perusahaan yang kuat terbentuk, menjadi landasan strategis bagi tercapainya Visi dan Misi Perseroan.

The Company believes that long-term success is rooted in strong values. Accordingly, the Company Value Program continues to serve as the primary means of introducing and instilling the Core Values across all employees. Through close collaboration with the Human Resources Division, these values are encouraged not only to be understood but also to be reflected in daily actions and decision-making. Through ongoing dissemination and training, a strong corporate culture is cultivated, serving as a strategic foundation for achieving the Company's Vision and Mission.





MISI Mission



Melakukan penelitian dan pengembangan untuk menghasilkan produk-produk yang terbaik.

Continue to do research and development to produce the best products.



Menjalin kerja sama dengan mitra bisnis yang unggul di bidangnya.

Establish collaboration with eminent business partner in their respective field.



Mengembangkan sumber daya manusia yang terampil serta adaptif terhadap perubahan.

Develop skillful human resources that adaptive to changes.



Peninjauan Visi dan Misi Review of Vision and Mission

Dewan Komisaris dan Direksi secara berkala meninjau Visi dan Misi Perseroan. Berdasarkan peninjauan yang dilakukan tahun 2025, Dewan Komisaris dan Direksi memandang bahwa Visi dan Misi tetap sesuai dengan kebutuhan pasar, perkembangan industri, dan arah pertumbuhan Perseroan.

The Board of Commissioners and the Board of Directors periodically review the Company's Vision and Mission. Based on the review conducted in 2025, both Boards concluded that the Vision and Mission remain aligned with market needs, industry developments, and the Company's growth direction.



Inovasi Innovation

Terus berinovasi dalam produk dan layanan kami.

Continuing to innovate in our products and services.



Profesional Professional

Menjunjung tinggi standar kualitas untuk mitra bisnis dan pelanggan kami.

Upholding quality standards for our business partners and customers.



Cekatan Agile

Siap menghadapi berbagai tantangan.

Ready to face various challenges.



Kerja sama Team work

Saling mendukung untuk mencapai hasil terbaik.

Mutually supporting each other to achieve the best results.

Jejak Langkah Milestones

1976

Perseroan didirikan oleh Ir. Sarkri Kosasih dengan nama PT Pyridam pada tanggal 27 November 1976 sesuai Akta Notaris No. 31 tanggal 27 November 1976 dari oleh Tan Thong Kie, Notaris di Jakarta ("Akta Pendirian"). Kegiatan awal Perseroan adalah memproduksi dan memasarkan obat-obatan untuk hewan. Pemasarannya melalui para agen penjualan di kota-kota besar Indonesia.

The Company was established by Ir. Sarkri Kosasih under the name PT Pyridam on November 27, 1976 pursuant to Notarial Deed No. 31 dated November 27, 1976 made by Thong Kie, Notary in Jakarta ("Deed of Establishment"). At the early stage, the main activities of PT Pyridam were producing and marketing veterinary products. The marketing was done through sales agents in several major cities in Indonesia.

1993

PT Pyridam Veteriner didirikan dengan tujuan berkonsentrasi pada usaha obat-obatan hewan, sementara Perseroan fokus pada obat-obatan manusia dan peralatan laboratorium.

PT Pyridam Veteriner was established to stay focused on the veterinary product business while the Company focuses on the business of human medicine and laboratory apparatus/equipment.

1995

Perseroan membangun pabrik (fasilitas produksi) yang berlokasi di Jl. Hanjawar, Pacet, Cibodas, Kecamatan Pacet, Kabupaten Cianjur, Jawa Barat.

The Company built a factory (production facility) located in Jl. Hanjawar, Pacet, Cibodas, Kecamatan Pacet, Kabupaten Cianjur, Jawa Barat.

2002

Perseroan memberikan dividen dalam bentuk saham secara proporsional sesuai persentase kepemilikan saham.

The Company distributed dividends in the form of shares proportionally to the shareholding ratio.

2006

PT Pyridam Farma Tbk mulai penjualan ekspor ke Filipina. Perseroan meningkatkan investasi untuk menambah kapasitas produksi minuman berenergi M-150 dalam bentuk bubuk dan produk-produk lainnya, bekerja sama dengan PT Osotspa ABC Indonesia.

PT Pyridam Farma Tbk started export activities to the Philippines. The Company increased its investment for the purpose to increase production capacity of M-150 energy drink in powder and other products, in collaboration with PT Osotspa ABC Indonesia.

1985

Perseroan melakukan diversifikasi untuk pengembangan dengan memproduksi dan mengembangkan obat-obatan untuk manusia. Di tahun 1985, Perseroan juga memperoleh kepercayaan dari beberapa perusahaan luar negeri untuk memasarkan produk alat kesehatan, khususnya untuk sektor laboratorium.

The Company diversified its business by producing and developing human medicines at the initial stage of its business expansion. In 1985, the Company was also honoured by several overseas principals with marketing rights of their medical equipment products in Indonesia, particularly in the laboratory sector.

2000

Pabrik produksi milik Perseroan resmi beroperasi. Pada tahun yang sama, Perseroan menyelesaikan IPO atas 120.000.000 saham biasa dan tercatat pada Bursa Efek Jakarta yang kemudian berubah nama menjadi Bursa Efek Indonesia. Perseroan melakukan perubahan nama dari PT Pyridam menjadi PT Pyridam Farma Tbk dalam rangka IPO Perseroan berdasarkan Akta Berita Acara Perseroan No. 267 tanggal 23 Desember 2000, yang dibuat di hadapan Tse Min Suhardi, S.H., Notaris di Jakarta yang telah disetujui oleh Menteri Kehakiman dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. C-00321 HT.01.04.TH.2001, tanggal 25 April 2001.

The Company's production factory started its operation. In the same year, the Company completed an Initial Public Offering ("IPO") of 120,000,000 common shares and was listed on the Jakarta Stock Exchange which later changed its name to Indonesia Stock Exchange. The Company's name was changed from PT Pyridam into PT Pyridam Farma Tbk for the IPO of the Company's Shares based on the Deed of Minutes of the Company No. 267, dated December 23, 2000, made before Tse Min Suhardi, S.H., Notary in Jakarta which has been approved by the Minister of Law and Human Rights of Republic of Indonesia based on Decree No. C-00321 HT.01.04.TH.2001, dated April 25, 2001.

2016

Dalam rangka memenuhi peraturan Pemerintah dan otoritas yang berwenang pada tahun 2016, Perseroan telah menyelesaikan penyusunan Tata Kelola Perseroan yang Baik dan mengunggahnya pada halaman web Perseroan yang meliputi:

1. Pedoman Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*/"GCG");
2. *Board Manual*;
3. Standar Perilaku;
4. Manajemen Risiko;
5. Piagam Komite Audit; dan
6. Piagam Unit Internal Audit.

In order to comply with Government regulations and the competent Authorities, in 2016, the Company has completed the preparation of Good Corporate Governance and uploaded it to the Company's web page, which includes:

1. Good Corporate Governance ("GCG") Guidelines;
2. Board Manual;
3. Code of Conduct;
4. Risk Management;
5. Audit Committee Charter; and
6. Internal Audit Unit Charter.

2017

PT Pyridam Farma Tbk membagikan dividen bentuk uang tunai Rp2,90 per lembar saham dengan total Rp1,55 miliar.

PT Pyridam Farma Tbk distributed cash dividend of Rp2.90 per share amounting to a total of Rp1.55 billion.

2019

Perseroan membagikan dividen bentuk uang tunai Rp4,00 per lembar saham dengan total Rp2,14 miliar.

The Company distributed cash dividend of Rp4.00 per share amounting in total of Rp2.14 billion.

2021

- Perseroan menerbitkan Obligasi I Pyridam Farma Tahun 2020 senilai Rp300 miliar, dimana obligasi tersebut telah dicatatkan di PT Bursa Efek Indonesia pada 14 Januari 2021.
- Perseroan mendirikan 4 (empat) Entitas Anak, yaitu PT Pyfa Medika Indonesia, PT Mega Inter Distrindo ("PT MID"), PT Pyfa Investama Medika, dan PT Pyfa Sehat Indonesia ("PT PSI").
- Pada tanggal 28 Desember 2021, Perseroan melaksanakan pengambilalihan saham PT Holi Pharma ("Holi") dan pada 30 Desember 2021, Perseroan melakukan peningkatan modal dalam Holi sehingga kepemilikan saham Perseroan dalam Holi secara langsung menjadi 99,99% dan secara tidak langsung menjadi 100% melalui kepemilikan saham dalam Holi oleh PT PSI sebesar 0,01%.
- Perseroan memperoleh berbagai penghargaan, di antaranya adalah *Top 5 Performing Listed Companies: Top 5 Rising Company in the Pandemic Era* dari Majalah Investor, *Indonesia Best Business Transformation 2022* dari Majalah SWA, dan *Top 50 Best of the Best Public Listed Companies* dari Forbes Indonesia.
- The Company issued Obligasi I Pyridam Farma Year 2020 amounting to Rp300 billion, of which the bonds have been listed on Indonesia Stock Exchange on January 14, 2021.
- The Company established 4 (four) Subsidiaries, namely PT Pyfa Medika Indonesia, PT Mega Inter Distrindo ("PT MID"), PT Pyfa Investama Medika, and PT Pyfa Sehat Indonesia ("PT PSI").
- On December 28, 2021, the Company acquired the shares of PT Holi Pharma ("Holi") and on December 30, 2021, the Company increased the capital in Holi so that the Company's share ownership in Holi directly became 99.99% and indirectly became 100% through the share ownership in Holi by PT PSI by 0.01%.
- The Company received several awards, including *Top 5 Performing Listed Companies: Top 5 Rising Company in the Pandemic Era* from Investor Magazine, *Indonesia Best Business Transformation 2022* from SWA Magazine, and *Top 50 Best of the Best Public Listed Companies* from Forbes Indonesia.



2020

- Pada tanggal 20 Juli 2020 telah terjadi penjualan saham Perseroan dari PT Pyridam Internasional kepada Rejuve Global Investment Pte. Ltd. sejumlah 254.736.579 lembar saham atau sekitar 47,61% dari total modal ditempatkan dan disetor Perseroan. Perubahan kepemilikan ini menjadikan Rejuve Global Investment Pte. Ltd. sebagai Pemegang Saham Pengendali Perseroan. Pengumuman pengambilan Perseroan ini telah diumumkan pada Harian Koran Neraca tanggal 21 Juli 2020 oleh Rejuve Global Investment Pte. Ltd.
- Perseroan memindahkan kantor pusatnya ke Sinarmas MSIG Tower Lt. 12, Jl. Jenderal Sudirman Kav. 21, RT 10/RW 01, Kuningan, Karet, Kec. Setiabudi, Kota Jakarta Selatan, 12920.
- Perseroan melakukan investasi sebesar 990 lembar saham atau sekitar 99,00% saham pada Pyfa Health Singapore Pte. Ltd.
- Perseroan memperoleh penghargaan "*Best of the Best Awards: The Top 50 Companies for 2020*" dari Forbes Indonesia, di mana Perseroan termasuk sebagai salah satu dari 50 *High Performing Public Listed Companies* di Indonesia.

- On July 20, 2020, shares of PT Pyridam Internasional are sold to Rejuve Global Investment Pte. Ltd. amounting to 254,736,579 shares or approximately 47.61% of the total issued and paid-up capital. This change of ownership makes Rejuve Global Investment Pte. Ltd. as the Controlling Shareholder. This announcement of the Company's acquisition has been announced in the Harian Koran Neraca on July 21, 2020 by Rejuve Global Investment Pte. Ltd.
- The Company relocated its head office to Sinarmas MSIG Tower 12th Fl. Jl. Jenderal Sudirman Kav. 21, RT 10/RW 01, Kuningan, Karet, Kecamatan Setiabudi, Kota Jakarta Selatan, 12920.
- The Company made investment of 990 shares or about 99.00% shares in PYFA Health Singapore Pte. Ltd.
- The Company received the "Best of the Best Awards: The Top 50 Companies for 2020" from Forbes Indonesia, where the Company is one of the 50 High Performing Public Listed Companies in Indonesia.

2022

- Pada 25 Februari 2022, Perseroan melakukan Penawaran Umum Berkelanjutan Obligasi Berkelanjutan I Pyridam Farma Tahap I Tahun 2022 dengan jumlah pokok Obligasi sebesar Rp400.000.000.000,00. Target Dana Obligasi Berkelanjutan yang dihipunkan sebesar Rp1.200.000.000.000,00.
- Pada Juli 2022, Perseroan telah melaksanakan pengambilalihan seluruh saham perusahaan PT Ethica Industri Farmasi ("Ethica"). Kepemilikan saham Perseroan dalam Ethica secara langsung menjadi 99,99% dan secara tidak langsung menjadi 100% melalui kepemilikan saham dalam Ethica oleh PT PSI sebesar 0,01%. Selain itu, PT PSI juga telah menyelesaikan transaksi pengambil bagian saham Indopacific Health Technology Pte. Ltd. Suatu Perseroan Terbatas yang didirikan berdasarkan hukum Singapura ("IHT") yang mengakibatkan PT PSI memiliki kepemilikan saham sebesar 6,76% dari modal ditempatkan dan disetor pada IHT.
- On February 25, 2022, the Company conducted Continuing Public Offering of Obligasi Berkelanjutan I Pyridam Farma Tahap I Year 2022 with a Principal Amount of Rp400,000,000,000. The target of the Sustainable Bond Funds raised is Rp1,200,000,000,000.
- In July 2022, the Company has carried out the acquisition of all shares of PT Ethica Industri Farmasi ("Ethica"). The Company's share ownership in Ethica directly becomes 99.99% and indirectly becomes 100% through the ownership of shares in Ethica by PT PSI of 0.01%. In addition, PT PSI has also completed a transaction to acquire shares of Indopacific Health Technology Pte. Ltd. A Limited Liability Company established under the laws of Singapore ("IHT") which resulted in PT PSI owning 6.76% of the issued and paid-up capital in IHT.

2024

- Pada tahun 2024, telah dilaksanakan Rapat Umum Pemegang Saham ("RUPS") Luar Biasa sebanyak 2 (dua) kali, yaitu (i) RUPS Luar Biasa pertama yang diadakan pada tanggal 4 Januari 2024 dengan agenda (a) Persetujuan rencana Perseroan untuk melakukan Penambahan Modal dengan Hak Memesan Efek Terlebih Dahulu I Tahun 2024 ("PMHMETD I") sesuai dengan Pasal 8 ayat (1) POJK No. 32/2015 tentang Penambahan Modal Perusahaan Terbuka dengan Memberikan Hak Memesan Efek Terlebih Dahulu, sebagaimana diubah dengan POJK No. 14/2019 tentang Perubahan atas Peraturan Otoritas Jasa Keuangan No. 32/POJK.04/2015 tentang Penambahan Modal Perusahaan Terbuka dengan Memberikan Hak Memesan Efek Terlebih Dahulu; dan (b) Persetujuan peningkatan modal dasar, ditempatkan dan disetor Perseroan dalam rangka PMHMETD I dan perubahan Pasal 4 Anggaran Dasar Perseroan; dan (ii) RUPS Luar Biasa kedua yang diadakan pada tanggal 22 Mei 2024 dengan agenda Persetujuan atas transaksi material berdasarkan Pasal 6 ayat (1) huruf d angka 1 POJK No. 17/2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha yakni sehubungan dengan rencana Perseroan untuk melakukan pengambilalihan atas seluruh saham yang dikeluarkan oleh Probiotec Pty Ltd, suatu perusahaan yang didirikan berdasarkan Hukum Negara Australia (Pengambilalihan), di mana Pengambilalihan dilakukan melalui salah satu perusahaan terkendali dari Perseroan, yaitu PAPL, merupakan perusahaan yang didirikan berdasarkan Hukum Negara Australia.

2023

- Pada tahun 2023, telah dilaksanakan Rapat Umum Pemegang Obligasi ("RUPO") sebanyak 2 (dua) kali, yaitu Rapat Umum Pemegang Obligasi – Obligasi Berkelanjutan I Pyridam Farma Tahap I Tahun 2022 yang diadakan pada tanggal 10 Juli 2023 dengan agenda Perubahan Penggunaan Dana hasil Penawaran Umum Obligasi Berkelanjutan I Pyridam Farma Tahap I Tahun 2022, dan RUPO – Obligasi Pyridam Farma I Tahun 2020 yang diadakan pada tanggal 21 Agustus 2023 dengan agenda Pelunasan lebih awal Obligasi Pyridam Farma I Tahun 2020.
- Pada tanggal 15 September 2023, Perseroan telah menerbitkan Obligasi Berkelanjutan I Pyridam Farma Tahap II Tahun 2023 dengan jumlah pokok sebesar Rp400.000.000.000,00 dengan tingkat bunga tetap sebesar 9,50%.
- Pada 21 Desember 2023, Perseroan telah menandatangani Scheme Implementation Deed dengan Pyfa Australia Pty Ltd (PAPL) dan Probiotec Pty Ltd ("Probiotec"), yang merupakan suatu perjanjian mengikat bersyarat sehubungan dengan rencana PAPL untuk melakukan pengambilalihan atas seluruh saham yang telah diterbitkan oleh Probiotec.
- Pada 28 Desember 2023, pengalihan PT MID kepada pihak ketiga.
- In 2023, General Meeting of Bondholders was held 2 (two) times, namely General Meeting of Bondholders – Obligasi Berkelanjutan I Pyridam Farma Tahap I Year 2022, which was held on July 10, 2023, with the agenda of Changes in the Use of Funds of Obligasi Berkelanjutan I Pyridam Farma Tahap I Year 2022 and General Meeting of Bondholders – Obligasi Pyridam Farma I Year 2020, which was held on August 21, 2023, with the agenda of early repayment of Obligasi Pyridam Farma I Year 2020.
- On September 15, 2023, the Company issued Obligasi Berkelanjutan I Pyridam Farma Tahap II Year 2023 with the Principal Amount of Rp400,000,000,000 with a fixed interest rate of 9.50%.
- On December 21, 2023, the Company has signed a Scheme Implementation Deed with Pyfa Australia Pty Ltd (PAPL) and Probiotec Pty Ltd ("Probiotec"), which is a conditional binding agreement in connection with PAPL's plan to take over all shares issued by Probiotec.
- On December 28, 2023, transfer of PT MID to a third party.

2024

- In 2024, the Company held 2 (two) Extraordinary General Meetings of Shareholders ("EGMS"), namely (i) the first Extraordinary GMS held on January 4, 2024, with the agenda (a) Approval of the Company's plan to conduct a Right Issue ("PMHMETD I") in accordance with Article 8 paragraph (1) of POJK No. 32/2015 regarding the Capital Increase of Public Companies by Granting Pre-emptive Rights, as amended by POJK No. 14/2019 regarding Amendments to Financial Services Authority Regulation No. 32/POJK.04/2015 on Capital Increase of Public Companies by Granting Pre-emptive Rights; and (b) Approval for the increase in authorized capital, issued and paid-up capital in connection with PMHMETD I and the amendment to Article 4 of the Company's Articles of Association; and (ii) the second Extraordinary GMS held on May 22, 2024, with the agenda Approval of material transactions based on Article 6 paragraph (1) letter d number 1 of POJK No. 17/2020 regarding Material Transactions and Changes in Business Activities, related to the Company's plan to acquire all shares issued by Probiotec Pty Ltd, a company established under Australian law (Acquisition), where the Acquisition was carried out through one of the Company's controlled subsidiaries, namely PAPL, a company established under Australian law.

2024

- Pada tanggal 27 Februari 2024, Perseroan telah menerbitkan Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024 dengan jumlah pokok sebesar Rp400.000.000.000,00 dengan tingkat bunga tetap sebesar 9,50%.
- Pada tanggal 3 April 2024, Perseroan memperoleh pemberitahuan pernyataan pendaftaran dalam rangka PMHMETD I dari Otoritas Jasa Keuangan dan telah melaksanakan PMHMETD I dengan jumlah dana sebanyak-banyaknya Rp1.070.160.000.000,00.
- Pada tanggal 22 Mei 2024, Perseroan mengalihkan sebanyak 99% kepemilikan sahamnya pada PAPL kepada perusahaan terkendali, yaitu Pyfa Health Singapore Pte. Ltd. ("PHSG").
- Pada Juni 2024 Perseroan melalui salah satu perusahaan terkendali, yaitu PAPL melakukan pengambilalihan atas seluruh saham yang dikeluarkan dan disetor penuh pada Probiotec Pty Ltd (dahulu Probiotec Limited), suatu perusahaan yang didirikan berdasarkan Hukum Negara Australia.
- Pada tanggal 7 Oktober 2024, Perseroan memperoleh penghargaan "Best Employer Brand Awards 2024" dari World HRD Congress.
- On February 27, 2024, the Company issued its Obligasi Berkelanjutan I Pyridam Farma Tahap III of 2024 with a principal amount of Rp400,000,000,000 and a fixed interest rate of 9.50%.
- On April 3, 2024, the Company received a registration statement notification for PMHMETD I from the Financial Services Authority and successfully carried out PMHMETD I, raising a total amount of Rp1,070,160,000,000.
- On May 22, 2024, the Company transferred 99% of its share ownership in PAPL to a controlled company, Pyfa Health Singapore Pte. Ltd. ("PHSG").
- In June 2024, the Company through one of its controlled companies, PAPL, acquired all fully paid shares issued by Probiotec Pty Ltd (formerly known as Probiotec Limited), a company established under Australian law.
- On October 7, 2024, the Company received the "Best Employer Brand Awards 2024" from the World HRD Congress.



2025

- Pada tanggal 20 Februari 2025, Perseroan mendirikan Entitas Anak, yaitu PT Medika Inovasi Nusantara ("MIN"), yang didirikan berdasarkan hukum Republik Indonesia dan dimiliki oleh Perseroan.
- Pada tanggal 30 Juni 2025, Perseroan telah menerbitkan Obligasi Berkelanjutan II Pyridam Farma Tahap I Tahun 2025 dengan jumlah pokok sebesar Rp420.000.000.000,00 dengan tingkat bunga tetap sebesar 9,00%.
- Pada tahun 2025, Perseroan menyelenggarakan Rapat Umum Pemegang Obligasi ("RUPO") sebanyak 1 (satu) kali, yaitu pada tanggal 21 November 2025, sehubungan dengan Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024.
- Pada tahun 2025, Tim Legal dan Corporate Secretary Perseroan memperoleh penghargaan "In-House Team of the Year-Pharmaceutical" dari ALB South East Asia, serta Tim Departemen Corporate Communications memperoleh penghargaan Indonesia Most Reputable Companies Champion 2025 dengan predikat Very Good dari majalah SWA sebagai bentuk pengakuan atas kinerja dan kontribusi dalam mendukung tata kelola dan kepatuhan hukum Perseroan.
- On February 20, 2025, the Company established a Subsidiary, namely PT Medika Inovasi Nusantara ("MIN"), which was established under the laws of the Republic of Indonesia and is owned by the Company.
- On June 30, 2025, the Company issued Pyridam Farma Continuous Bonds II Phase I Year 2025 with a principal amount of Rp420,000,000,000 at a fixed interest rate of 9.00%.
- In 2025, the Company organized 1 (one) General Meeting of Bondholders ("RUPO"), held on November 21, 2025, in relation to the Pyridam Farma Phase III Continuous Bonds I Year 2024.
- In 2025, the Legal and Corporate Secretary Team received the "In-House Team of the Year – Pharmaceutical" award from ALB South East Asia, while the Corporate Communications Department Team was awarded Indonesia Most Reputable Companies Champion 2025 with a "Very Good" rating by SWA magazine, in recognition of their performance and contributions in supporting the Company's governance and legal compliance.

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

Business Activities

Kegiatan usaha utama Perseroan mengacu pada Pasal 3 anggaran dasar Perseroan yang terdiri dari industri sabun dan bahan pembersih keperluan rumah tangga; industri kosmetik untuk manusia, termasuk pasta gigi; industri bahan farmasi untuk manusia; industri produk farmasi untuk manusia; industri alat kesehatan dalam subgolongan 2101; industri produk obat tradisional untuk manusia; industri alat-alat laboratorium non-klinis, farmasi dan kesehatan dari kaca; industri alat laboratorium klinis dari kaca; industri barang plastik lainnya yang tidak dapat diklasifikasikan di tempat lain, perdagangan besar alat laboratorium, alat farmasi, dan alat kedokteran untuk manusia, industri alat-alat laboratorium non-klinis, farmasi, dan kesehatan dari kaca, industri alat laboratorium dari kaca, perdagangan besar obat farmasi untuk manusia, perdagangan besar obat tradisional untuk manusia, perdagangan besar kosmetik untuk manusia, perdagangan besar alat laboratorium, alat farmasi dan alat kedokteran untuk manusia, serta jasa pengujian laboratorium. Selain itu, Perseroan juga menjalankan kegiatan usaha penunjang yang terdiri dari aktivitas perusahaan *holding* dan aktivitas konsultasi manajemen lainnya.

Dengan pengelompokan tersebut, Perseroan berfokus pada 2 (dua) segmen usaha, yakni:

1. Produk farmasi, *esthetic*, dan jasa maklon; serta
2. Produk alat kesehatan.

Kedua segmen usaha tersebut tetap dijalankan oleh Perseroan dan Entitas Anak sepanjang periode pelaporan tahun 2025 sebagai bagian dari kegiatan operasional utama grup.

Produk dan Jasa

Berikut adalah produk dan jasa yang dihasilkan oleh sepanjang tahun 2025 Perseroan.

1. Obat Resep, terdiri dari obat generik tidak bermerek, obat generik bermerek hingga obat berlisensi. Produk ini didistribusikan ke rumah sakit, apotek, dan toko obat di seluruh nusantara melalui jaringan distribusi yang terintegrasi.
2. Pyfaesthetic, untuk produk ini, Perseroan bekerja sama dengan perusahaan global terkemuka yang menyediakan produk dermatologis dan estetika berkualitas tinggi, termasuk *dermafiller*, *skin booster*, dan produk-produk perawatan kulit dan perawatan tubuh lainnya.

The Company's main business activities refer to Article 3 of the Articles of Association, encompassing the following sectors: soap and household cleaning materials industry, cosmetics industry for human, Including toothpaste, pharmaceuticals ingredients industry for human, pharmaceutical industry for human, medical devices industry in subgroup 2101, traditional medicinal industry for humans, industry of non-clinical laboratory equipment, pharmaceutical, and health made of glass, industry of clinical laboratory equipment made of glass, manufacture of other plastic goods that cannot be classified elsewhere, wholesale trade of laboratory equipment, pharmaceutical equipment, and medical devices for humans, industry of non-clinical laboratory, pharmaceutical, and healthcare equipment made of glass, and industry of laboratory equipment made of glass, wholesale trade of pharmaceutical drugs for humans, wholesale trade of traditional medicines for humans, wholesale trade of cosmetics for humans, wholesale trade of laboratory equipment, pharmaceutical equipment, and medical devices for human use, and laboratory testing services. In addition, the Company also conducts supporting business activities, including holding company operations and other management consulting services.

Based on this classification, the Company focuses on 2 (two) business segments, namely:

1. Pharmaceutical products, esthetics, and toll manufacturing services; and
2. Medical equipment products.

Both business segments continued to be operated by the Company and its Subsidiaries throughout the 2025 reporting period as part of the group's core operational activities.

Products and Services

The products and services produced by the Company throughout 2025, are as follows.

1. Prescription Medicine, consist of unbranded generic medicine, branded generics up to licensed medicine. These products are distributed to hospitals, pharmacies, and drug stores across Indonesia through an integrated distribution network.
2. Pyfaesthetic, for this product, the Company partnered with leading global companies that provides high quality dermatological and esthetic products, including *dermafiller*, *skin booster*, and other skincare and body care products.

3. *Consumer Health*, terdiri dari obat *Over The Counter* ("OTC") yang dijual bebas, antara lain produk vitamin, suplemen, dan produk pencegahan penyakit lainnya.
 4. *Medical & Laboratorium Devices*, terdiri dari berbagai peralatan dan perlengkapan medis untuk rumah sakit dan laboratorium yang sudah teruji secara klinis.
 5. *Contract Development and Manufacturing Organization* ("CDMO"), dijalankan melalui Entitas Anak.
3. Consumer Health consist of Over-The-Counter ("OTC") medicines are sold freely, including vitamin products, supplements, and other disease prevention products.
 4. Medical & Laboratorium Devices Providing various medical equipment and tools for hospitals and laboratories which have been clinically tested.
 5. Contract Development and Manufacturing Organization ("CDMO"), operated through a Subsidiary.



Wilayah Operasional dan Jaringan Distribusi

Operation and Distribution Area

Perseroan dan Entitas Anak menjalankan kegiatan usaha yang mencakup seluruh wilayah Indonesia serta Australia, yang digambarkan sebagai berikut:

The Company and its Subsidiaries conduct business activities covering the entire territory of Indonesia as well as Australia, as described below:





1. **Probiotec Pharma Pty Ltd**
79-85 Cherry Lane, Laverton North VIC, 3026
2. **Probiotec LJM Pty Ltd**
15-31 Americain Way, Dandenong South VIC, 3175
3. **Probiotec Multipack Pty Ltd**
14 Dingu Place, Kemps Creek, NSW, 2178

1. Kantor Pusat / Head Office

Jakarta

Sinar Mas Land Plaza Sudirman Lt. 12 / 12th Floor
Jl. Jenderal Sudirman Kav. 21, RT 10/RW 01
Kuningan, Karet
Jakarta Selatan / South Jakarta 12920

2. Fasilitas Produksi Pabrik / Factory Production Facilities

Cianjur

Jl. Hanjawar Pacet
Pacet, Cianjur
Jawa Barat 43253

3. Pabrik Entitas Anak / Subsidiary's Factory

Cikarang

(PT Ethica Industri Farmasi)
Jl. Science Timur 2
Kawasan Industri Jababeka Tahap V Blok B1B1
Desa Jayamukti, Kec. Cikarang Pusat, Bekasi

4. Pabrik Entitas Anak / Subsidiary's Factory

Cimahi

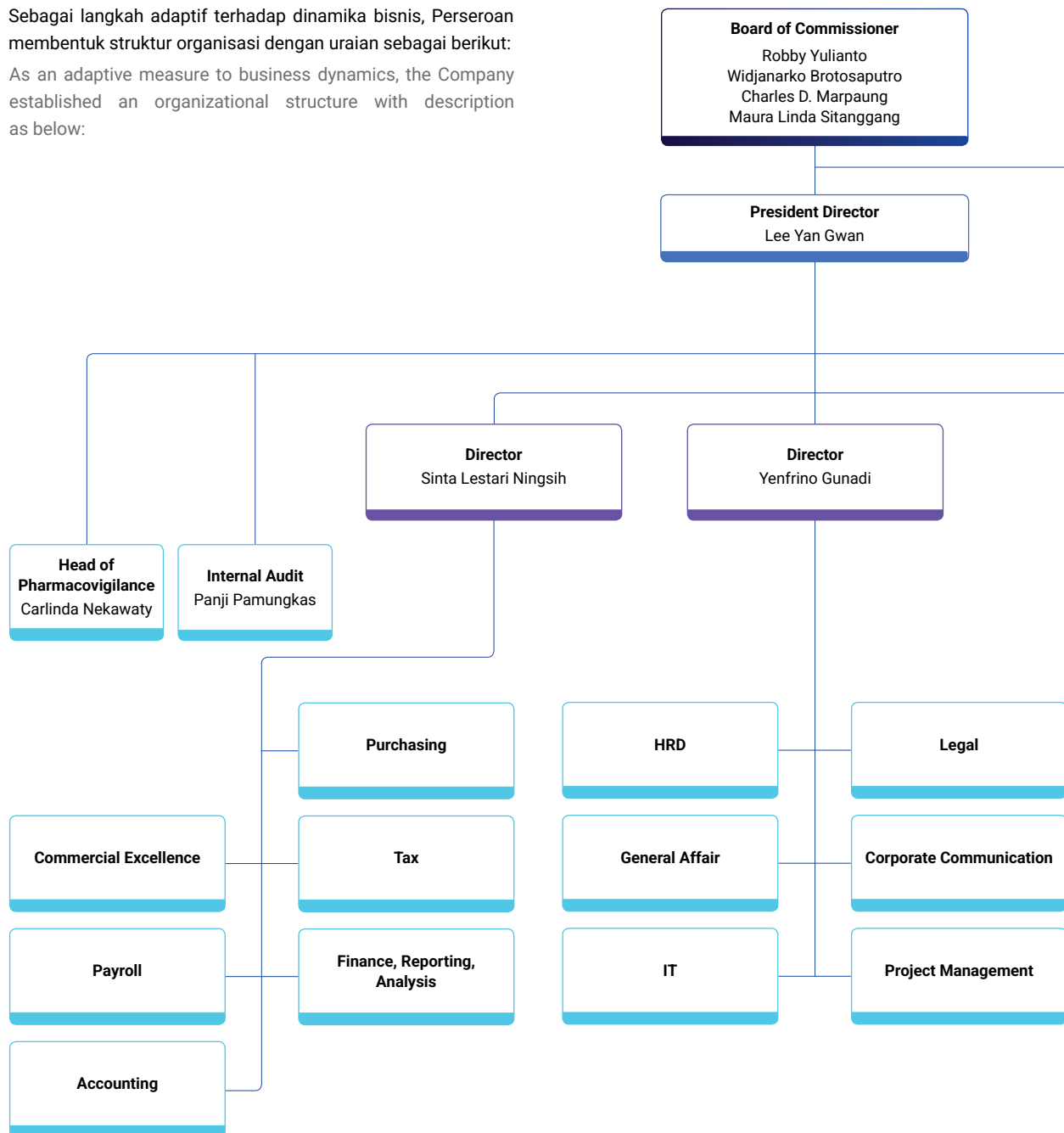
(PT Holi Pharma)
Jl. Mahar Martanegara No. 100
Kel. Cigugur Tengah, Kec. Cimahi Tengah
Kota Cimahi, Jawa Barat

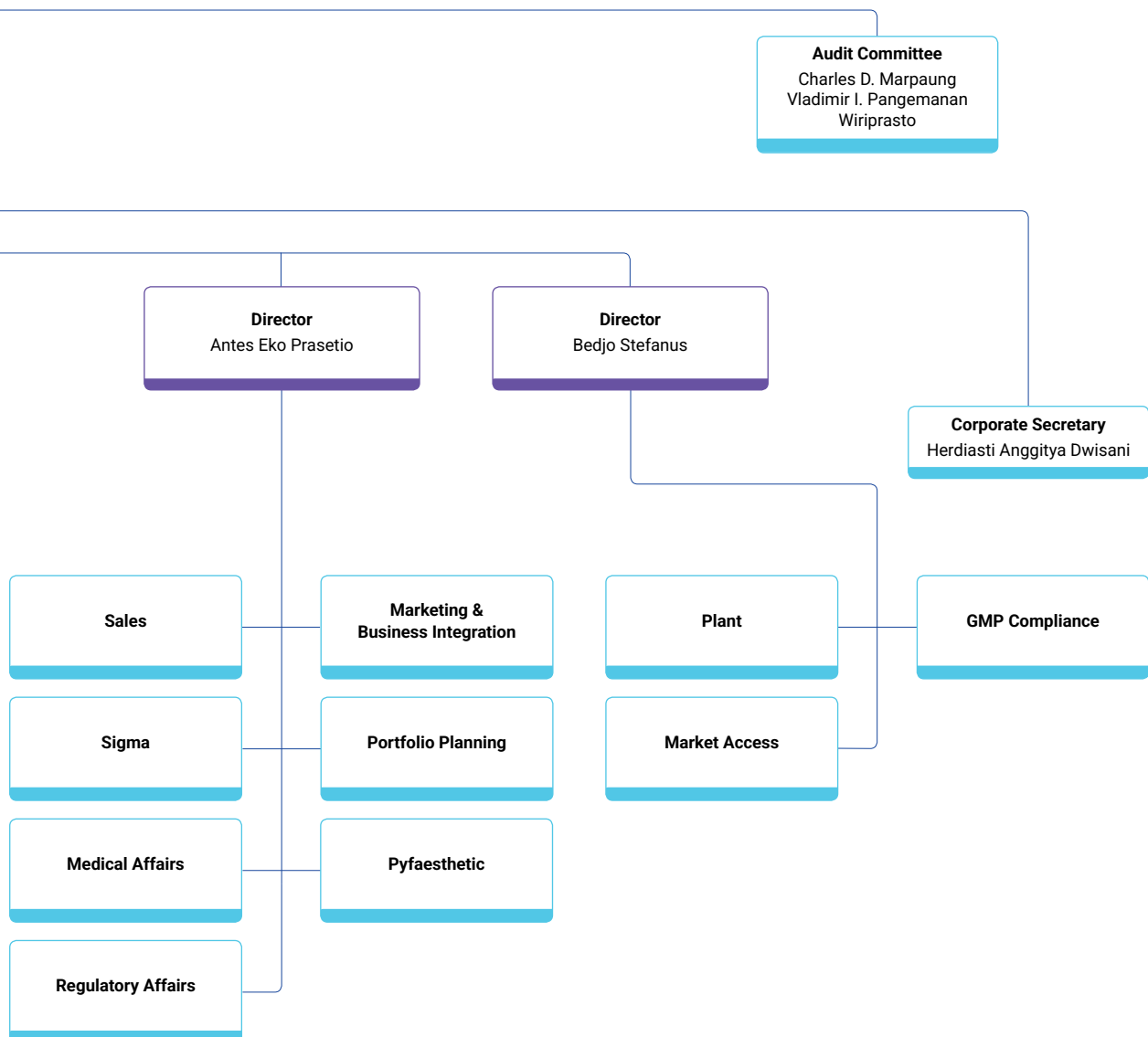


Struktur Organisasi Organization Structure

Sebagai langkah adaptif terhadap dinamika bisnis, Perseroan membentuk struktur organisasi dengan uraian sebagai berikut:

As an adaptive measure to business dynamics, the Company established an organizational structure with description as below:





Profil Dewan Komisaris Profile of the Board of Commissioners



Robby Yulianto

Komisaris Utama
President Commissioner

Warga Negara Indonesia, berusia 44 Tahun, berdomisili di Jakarta.
Indonesian Citizen, 44 Years Old, domiciled in Jakarta.



Dasar Pengangkatan: Legal Basis of Appointment:

- Diangkat pertama kali berdasarkan Akta Keputusan Rapat Umum Pemegang Saham ("RUPS") PT Pyridam Farma Tbk No. 622 tanggal 14 Agustus 2020 ("Akta No. 622/2020"); serta
- Diangkat kembali berdasarkan Akta Berita Acara RUPS Tahunan PT Pyridam Farma Tbk No. 135 tanggal 25 Juni 2025 ("Akta No. 135/2025").
- First appointed based on the Deed of Resolution of the General Meeting of Shareholders ("GMS") of PT Pyridam Farma Tbk No. 622 dated August 14, 2020 ("Deed No. 622/2020"); and
- Reappointed based on the Deed of Minutes of the Annual GMS of PT Pyridam Farma Tbk No. 135 dated June 25, 2025 ("Deed No. 135/2025").



Pengalaman Kerja: Work Experience:

Beliau memiliki beragam jabatan strategis dan berpengalaman 12 tahun lebih dalam industri jasa karyawan profesional, jasa pemeliharaan gedung, jasa keamanan, dan jasa parkir. Selain itu, beliau juga berpengalaman menjabat sebagai Komisaris PT Professional Human Resources (2007–2023), Komisaris Utama PT Shield On Service (2009–2023), Direktur PT Master Parking Indonesia (2009–2023), Direktur PT Safe Secured Solution (2009–2023), Komisaris PT Human Resources Solution (2009–2023), Direktur PT The Service Line (2013–2023), Direktur PT SOS Indonesia (2014–2023), serta Direktur PT Human Resources Provider (2016–2023).

He held a number of strategic positions and has over 12 years of experience in the professional employee services industry, building maintenance services, security services, and parking services. In addition, he served as Commissioner of PT Professional Human Resources (2007–2023), President Commissioner of PT Shield On Service (2009–2023), Director of PT Master Parking Indonesia (2009–2023), Director of PT Safe Secured Solution (2009–2023), Commissioner of PT Human Resources Solution (2009–2023), Director of PT The Service Line (2013–2023), Director of PT SOS Indonesia (2014–2023), and Director of PT Human Resources Provider (2016–2023).



Riwayat Pendidikan dan/atau Sertifikasi: Educational Background and/or Certifications:

Sarjana Ilmu Bisnis Internasional jurusan Manajemen, Auckland Institute of Business (2006).

Bachelor of International Business majoring in Management from Auckland Institute of Business (2006).



Masa Jabatan: Terms of Appointment:

2025–2030



Rangkap Jabatan di Perusahaan Lain per 31 Desember 2025: Concurrent Positions in Other Companies as of December 31, 2025:

Per 31 Desember 2025, beliau tidak memiliki rangkap jabatan pada perusahaan lain di luar grup usaha Perseroan.

As of December 31, 2025, he did not hold concurrent positions in other companies outside the Company's business group.



Hubungan Afiliasi: Affiliation:

Per 31 Desember 2025, beliau tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya, anggota Direksi, serta pemegang saham utama dan pengendali, baik langsung maupun tidak langsung, sampai kepada pemilik individu.

As of December 31, 2025, he has no affiliation with other members of the Board of Commissioners, Board of Directors, or the major and controlling shareholders, either directly or indirectly, up to the individual owner level.



Kepemilikan Saham: Share Ownership:

Per 31 Desember 2025, beliau tidak memiliki saham, baik secara langsung maupun tidak langsung, di Perseroan.

As of December 31, 2025, he does not own any shares, either directly or indirectly, in the Company.



Widjanarko Brotosaputro^{*)}

Komisaris
Commissioner

Warga Negara Indonesia, berusia 60 Tahun, berdomisili di Jakarta.
Indonesian Citizen, 60 Years old, domiciled in Jakarta.



Dasar Pengangkatan: **Legal Basis of Appointment:**

Diangkat pertama kali berdasarkan Akta No. 135/2025.
First appointed based on Deed No. 135/2025.



Riwayat Pendidikan dan/atau Sertifikasi: **Educational Background and/or Certifications:**

- Profesi Dokter, Universitas Tarumanagara (1991); serta
- Magister Ilmu Internasional Manajemen, Prasetya Mulya Business School (2002).
- Medical Profession, Universitas Tarumanagara (1991); and
- Master's Degree in International Management, Prasetya Mulya Business School (2002).



Pengalaman Kerja: **Work Experience:**

Sebelum menjabat sebagai Komisaris Perseroan, beliau menjabat sebagai Direktur Perseroan (2020–2025). Beliau juga memiliki pengalaman kerja di sejumlah perusahaan, antara lain PT Novartis Biochemie, PT Combiphar/Sandoz Division, PT Prima Hexal, PT Yarindo Farmatama, PT Combiphar, PT Meprofarm, dan PT Ikapharmindo Putramas. Selain itu, beliau juga menjabat Komisaris Utama pada beberapa Entitas Anak Perseroan, seperti PT Holi Pharma (sejak 2023), PT Ethica Industri Farmasi (sejak 2023), dan PT Medika Inovasi Nusantara (sejak 2025).

Prior to serving as a Commissioner of the Company, he held the Director position (2020–2025). He also has work experience in several companies, including PT Novartis Biochemie, PT Combiphar/Sandoz Division, PT Prima Hexal, PT Yarindo Farmatama, PT Combiphar, PT Meprofarm, and PT Ikapharmindo Putramas. In addition, he also serves as the President Commissioner in several Subsidiaries, including PT Holi Pharma (since 2023), PT Ethica Industri Farmasi (since 2023), and PT Medika Inovasi Nusantara (since 2025).



Masa Jabatan: **Terms of Appointment:**

2025–2030



Rangkap Jabatan di Perusahaan Lain per 31 Desember 2025: **Concurrent Positions in Other Companies as of December 31, 2025:**

- Komisaris Utama PT Wahana Interfood Nusantara Tbk (sejak 2025).
- Komisaris Utama di Entitas Anak Perseroan, yaitu:
 - PT Holi Pharma.
 - PT Ethica Industri Farmasi.
- Komisaris PT Medika Inovasi Nusantara (sejak 2025).
- President Commissioner of PT Wahana Interfood Nusantara Tbk (since 2025).
- President Commissioner of the Company's Subsidiaries, namely:
 - PT Holi Pharma.
 - PT Ethica Industri Farmasi.
- Commissioner PT Medika Inovasi Nusantara (since 2025).



Hubungan Afiliasi: **Affiliation:**

Per 31 Desember 2025, beliau tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya, anggota Direksi, serta pemegang saham utama dan pengendali, baik langsung maupun tidak langsung, sampai kepada pemilik individu.

As of December 31, 2025, he has no affiliation with other members of the Board of Commissioners, Board of Directors, or the major and controlling shareholders, either directly or indirectly, up to the individual owner level.



Kepemilikan Saham: **Share Ownership:**

Per 31 Desember 2025, beliau tidak memiliki saham, baik secara langsung maupun tidak langsung, di Perseroan.

As of December 31, 2025, he does not own any shares, either directly or indirectly, in the Company.

^{*)} Efektif menjabat sejak ditutupnya Rapat Umum Pemegang Saham ("RUPS") Tahunan pada 18 Juni 2025.

^{*)} Effective as of the closing of the Annual General Meeting of Shareholders ("AGMS") held on June 18, 2025.



Charles D. Marpaung

Komisaris Independen
Independent Commissioner

Warga Negara Indonesia, berusia 71 Tahun, berdomisili di Jakarta.
Indonesian Citizen, 71 Years Old, domiciled in Jakarta.



Dasar Pengangkatan:

Legal Basis of Appointment:

- Pertama kali diangkat berdasarkan Akta Keputusan RUPS PT Pyridam Farma Tbk No. 61 tanggal 10 Maret 2022 ("Akta No. 61/2022"); serta
- Diangkat kembali berdasarkan Akta No. 135/2025.
- First appointed based on the Deed of Resolution of the GMS of PT Pyridam Farma Tbk No. 61 dated March 10, 2022 ("Deed No. 61/2022"); and
- Reappointed based on Deed No. 135/2025.



Riwayat Pendidikan dan/atau Sertifikasi:

Educational Background and/or Certifications:

- Doktorandus Akuntan, Universitas Indonesia (1981);
- *Master of Business Administration* ("MBA") jurusan *Business & Finance*, Pittsburg State University, USA (1988); serta
- *Doctor of Philosophy* ("Ph.D.") *Monetary & International Finance*, Oklahoma State University, USA (1993).
- Bachelor of Accounting, Universitas Indonesia (1981);
- Master of Business Administration ("MBA") in Business & Finance, Pittsburg State University, USA (1988); and
- Doctor of Philosophy ("Ph.D.") in Monetary & International Finance, Oklahoma State University, USA (1993).



Pengalaman Kerja:

Work Experience:

Beliau memiliki pengalaman lebih dari 20 (dua puluh) tahun dalam bidang konsultan dan jasa profesional. Selain itu, beliau juga berpengalaman sebagai *Staff Pengajar Graduate Business School Universitas Pelita Harapan* (1996–2021), *Staff Pengajar Graduate Business School Universitas Bina Nusantara* (1997–2010), *Deputy Chairman Banking Division Indonesia Chamber of Commerce* (1997–2000), *Team Economy Expert Dewan Pertahanan dan Keamanan Nasional Republik Indonesia* (1998–2005), *Direktur Bank Agroniaga* (1999–2000), *Staf Ahli Khusus Kementerian Pertanian Republik* (2001–2002), serta *Direktur Utama PT CMP Consulting* (2002–2007).

He has over 20 (twenty) years of experience in consulting and professional services. In addition, he served as an Faculty Member at the Graduate School College of Business, Universitas Pelita Harapan (1996–2021), Faculty Member at the Graduate Business School, Universitas Bina Nusantara (1997–2010), Deputy Chairman of the Banking Division at the Indonesian Chamber of Commerce (1997–2000), Economic Expert Team Member of the National Defense and Security Council of the Republic of Indonesia (1998–2005), Director of Bank Agroniaga (1999–2000), Special Expert Staff at the Ministry of Agriculture of the Republic of Indonesia (2001–2002), and President Director of PT CMP Consulting (2002–2007).



Masa Jabatan:

Terms of Appointment:

2025–2030



Rangkap Jabatan di Perusahaan Lain per 31 Desember 2025:

Concurrent Positions in Other Companies as of December 31, 2025:

Per 31 Desember 2025, beliau tidak memiliki rangkap jabatan pada perusahaan lain di luar grup usaha Perseroan.

As of December 31, 2025, he did not hold concurrent positions in other companies outside the Company's business group.



Hubungan Afiliasi:

Affiliation:

Per 31 Desember 2025, beliau tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya, anggota Direksi, serta pemegang saham utama dan pengendali, baik langsung maupun tidak langsung, sampai kepada pemilik individu.

As of December 31, 2025, he has no affiliation with other members of the Board of Commissioners, Board of Directors, or the major and controlling shareholders, either directly or indirectly, up to the individual owner level.



Kepemilikan Saham:

Share Ownership:

Per 31 Desember 2025, beliau tidak memiliki saham, baik secara langsung maupun tidak langsung, di Perseroan.

As of December 31, 2025, he does not own any shares, either directly or indirectly, in the Company.



Pernyataan Independensi Komisaris Independen: Independence Statement of Independent Commissioner:

Beliau telah menyampaikan pernyataan independensi sehubungan dengan pengangkatannya kembali sebagai Komisaris Independen untuk periode kedua.

He has provided a statement of independence in connection with his reappointment as an Independent Commissioner for a second term.



Maura Linda Sitanggang

Komisaris Independen
Independent Commissioner

Warga Negara Indonesia, berusia 67 Tahun, berdomisili di Jakarta.
Indonesian Citizen, 67 Years Old, domiciled in Jakarta.



Dasar Pengangkatan:

Legal Basis of Appointment:

- Pertama kali diangkat berdasarkan Akta No. 61/2022; serta
- Diangkat kembali berdasarkan Akta No. 135/2025.
- First appointed based on Deed No. 61/2022; and
- Reappointed based on Deed No. 135/2025.



Riwayat Pendidikan dan/atau Sertifikasi:

Educational Background and/or Certifications:

- Sarjana Farmasi, Institut Teknologi Bandung (1981);
- Apoteker, Institut Teknologi Bandung (1982); serta
- Ph.D., University of Bath United Kingdom ("UK") (1988).
- Bachelor of Pharmacy, Institut Teknologi Bandung (1981);
- Pharmacist, Institut Teknologi Bandung (1982); and
- Ph.D., University of Bath, United Kingdom ("UK") (1988).



Pengalaman Kerja:

Work Experience:

Beliau pernah menempati berbagai posisi strategis dalam ranah regulasi dan pelayanan publik di sektor kesehatan, di antaranya sebagai Direktur Penilaian dan Inspektur Badan Pengawas Obat dan Makanan ("BPOM") Republik Indonesia (2001–2012), Ahli Jangka Pendek pada World Health Organization (2004–2010), serta Direktur Jenderal Kefarmasian dan Alat Kesehatan pada Kementerian Kesehatan Republik Indonesia (2012–2018). Selain peran di pemerintahan, beliau juga pernah aktif dan menjabat sebagai Ketua Dewan Pengawas di beberapa Rumah Sakit, termasuk di Rumah Sakit Pusat Otak Nasional Jakarta (2014–2020). Beliau juga pernah menjabat sebagai Ahli Jangka Panjang pada United Nation Development Program ("UNDP") (2020–2022), serta menjabat sebagai Ketua Dewan Pakar Himpunan Pengembangan Ekosistem Alat Kesehatan Indonesia (2024), dan Anggota Dewan Pengawas pada *Indonesian Association for the Study of Medicinals* (2025).

She held various strategic positions in the field of regulation and public service within the healthcare sector, including serving as Director of Assessment and Inspector at the National Agency of Drug and Food Control (BPOM) of the Republic of Indonesia (2001–2012), Short-Term Expert at the World Health Organization (2004–2010), and Director General of Pharmaceuticals and Medical Devices at the Ministry of Health of the Republic of Indonesia (2012–2018). In addition to her roles in the government, she was also actively involved and served as the Chairman of the Supervisory Board at several hospitals, including at the National Brain Center Hospital in Jakarta (2014–2020). She also served as a Long-Term Expert at the United Nations Development Program (UNDP) from (2020–2022), and serves as the Chairman of the Advisory Board of the Indonesian Medical Device Ecosystem Development Association (2024), and Member of the Supervisory Board of the Indonesian Association for the Study of Medicinals (2025).



Masa Jabatan:

Terms of Appointment:

2025–2030



Rangkap Jabatan di Perusahaan Lain per 31 Desember 2025:

Concurrent Positions in Other Companies as of December 31, 2025:

Per 31 Desember 2025, beliau tidak memiliki rangkap jabatan pada perusahaan lain di luar grup usaha Perseroan.

As of December 31, 2025, he did not hold concurrent positions in other companies outside the Company's business group.



Hubungan Afiliasi:

Affiliation:

Per 31 Desember 2025, beliau tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya, anggota Direksi, serta pemegang saham utama dan pengendali, baik langsung maupun tidak langsung, sampai kepada pemilik individu.

As of December 31, 2025, she has no affiliation with other members of the Board of Commissioners, Board of Directors, or the major and controlling shareholders, either directly or indirectly, up to the individual owner level.



Kepemilikan Saham:

Share Ownership:

Per 31 Desember 2025, beliau tidak memiliki saham, baik secara langsung maupun tidak langsung, di Perseroan.

As of December 31, 2025, she does not own any shares, either directly or indirectly, in the Company.



Pernyataan Independensi Komisaris Independen: Independence Statement of Independent Commissioner:

Beliau telah menyampaikan pernyataan independensi sehubungan dengan pengangkatannya kembali sebagai Komisaris Independen untuk periode kedua.

She has provided a statement of independence in connection with her reappointment as an Independent Commissioner for a second term.

Profil Direksi Profile of the Board of Directors



Lee Yan Gwan

Direktur Utama
President Director

Warga Negara Singapura, berusia 63 Tahun, berdomisili di Jakarta dan Singapura.
Singapore Citizen, 63 Years Old, domiciled in Jakarta and Singapore.



Dasar Pengangkatan: Legal Basis of Appointment:

- Diangkat pertama kali berdasarkan Akta No. 622/2020; serta
- Diangkat kembali berdasarkan Akta No. 135/2025.
- First appointed based on Deed No. 622/2020; and
- Reappointed based on Deed No. 135/2025.



Pengalaman Kerja: Work Experience:

Memiliki pengalaman kerja sebagai eksekutif senior yang berbasis di Indonesia dan Singapura dengan pengalaman kerja lebih dari 25 (dua puluh lima) tahun, serta beliau memiliki beberapa pengalaman kerja, termasuk di antaranya sebagai *Country Director* SEAVI Indonesia Venture (1997–1998), *Direktur Komersil* SCTV (1998–2000), *Direktur Indika Group* (1998–2000), *Deputy Direktur Utama* Lippo Group (2001–2002), *Senior VP* Cathay Organisation Holdings Ltd (2009–2010), dan *Direktur Newstart Health Food* (2010–2018).

Has professional experience as a senior executive based in Indonesia and Singapore, with more than 25 (twenty-five) years of work experience, including positions such as *Country Director* of SEAVI Indonesia Venture (1997–1998), *Commercial Director* of SCTV (1998–2000), *Director* at Indika Group (1998–2000), *Deputy CEO* of Lippo Group (2001–2002), *Senior VP* at Cathay Organisation Holdings Ltd (2009–2010), and *Director* of Newstart Health Food (2010–2018).



Riwayat Pendidikan dan/atau Sertifikasi: Educational Background and/or Certifications:

Bachelor of Science in Commerce, Adventist University of the Philippines (1985).

Bachelor of Science in Commerce, Adventist University of the Philippines (1985).



Masa Jabatan: Terms of Appointment:

2025–2030



Rangkap Jabatan di Perusahaan Lain per 31 Desember 2025: Concurrent Positions in Other Companies as of December 31, 2025:

- *Direktur Rejuve Global Investment Pte. Ltd.* (sejak 2022);
- *Direktur* pada beberapa Entitas Anak Perseroan, di antaranya:
 - *Pyfa Australia Pty Ltd* (sejak 2023); serta
 - *Pyfa Health Singapore Pte Ltd* (sejak 2024).
- *Director of Rejuve Global Investment Pte. Ltd.* (since 2022);
- *Director* in several of the Company's Subsidiaries, including:
 - *Pyfa Australia Pty Ltd* (since 2023); and
 - *Pyfa Health Singapore Pte Ltd* (since 2024).



Hubungan Afiliasi: Affiliation:

Per 31 Desember 2025, beliau memiliki hubungan afiliasi dengan pemegang saham pengendali, yaitu sebagai *Direktur Rejuve Global Investment Pte. Ltd.*

As of December 31, 2025, he has an affiliate relationship with the controlling shareholder, namely as *Director of Rejuve Global Investment Pte. Ltd.*



Kepemilikan Saham: Share Ownership:

Per 31 Desember 2025, beliau tidak memiliki saham, baik secara langsung maupun tidak langsung, di Perseroan.

As of December 31, 2025, he does not own any shares, either directly or indirectly, in the Company.



Yenfrino Gunadi

Direktur
Director

Warga Negara Indonesia, berusia 40 Tahun, berdomisili di Jakarta.
Indonesian Citizen, 40 Years Old, domiciled in Jakarta.



Dasar Pengangkatan:

Legal Basis of Appointment:

- Diangkat pertama kali berdasarkan Akta No. 622/2020; serta
- Diangkat kembali berdasarkan Akta No. 135/2025.
- First appointed based on Deed No. 622/2020; and
- Reappointed based on Deed No. 135/2025.



Pengalaman Kerja:

Work Experience:

Beliau memiliki pengalaman lebih dari 13 (tiga belas) tahun di industri keuangan. Kariernya dimulai dengan mengikuti Program Pengembangan Analis Keuangan, yang kemudian membawanya ke berbagai posisi di bidang investasi dan keuangan di JPMorgan Asset Management di Amerika Serikat dan Singapura (2008-2017). Pada Mei 2017, beliau menjabat sebagai *Vice President* di Korean National Pension Service ("NPS") Singapura dengan fokus pada investasi di kawasan Asia Tenggara. Selanjutnya, antara 2017 hingga 2019, beliau mengemban peran sebagai *Deputy General Manager Business Development* di PT Jakarta Setiabudi Internasional Tbk, serta pernah menjabat sebagai Direktur PT PSI hingga April 2024.

He has over 13 (thirteen) years of experience in the financial industry. Has a career that began with participation in a Financial Analyst Development Program, which led to various roles in investment and finance at JPMorgan Asset Management in the United States and Singapore between (2008-2017). In May 2017, served as Vice President at the Korean National Pension Service ("NPS") Singapore, focusing on investments in the Southeast Asia region. Afterwards, between 2017 and 2019, he held the role of Deputy General Manager of Business Development at PT Jakarta Setiabudi Internasional Tbk, and also served as a Director of PT PSI until April 2024.



Riwayat Pendidikan dan/atau Sertifikasi:

Educational Background and/or Certifications:

Bachelor of Science in Business Administration, The Ohio State University - Fisher College of Business (2007).

Bachelor of Science in Business Administration from The Ohio State University - Fisher College of Business (2007).



Masa Jabatan:

Terms of Appointment:

2025-2030



Rangkap Jabatan di Perusahaan Lain

per 31 Desember 2025:

Concurrent Positions in Other Companies as of December 31, 2025:

Direktur di beberapa Entitas Anak Perseroan, di antaranya:

- PT Pyfa Investama Medika (sejak 2021);
- PT Pyfa Aetheria Indonesia (sejak 2021); serta
- Komisaris PT Holi Pharma (sejak 2023).

Director in several of the Company's Subsidiaries, including:

- PT Pyfa Investama Medika (since 2021);
- PT Pyfa Aetheria Indonesia (since 2021); and
- Commissioner of PT Holi Pharma (since 2023).



Hubungan Afiliasi:

Affiliation:

Per 31 Desember 2025, beliau tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya, serta pemegang saham utama dan pengendali, baik langsung maupun tidak langsung, sampai kepada pemilik individu.

As of December 31, 2025, he has no affiliation with members of the Board of Commissioners, other members of the Board of Directors, or the major and controlling shareholders, either directly or indirectly, up to the individual owner level.



Kepemilikan Saham:

Share Ownership:

Per 31 Desember 2025, beliau tidak memiliki saham, baik secara langsung maupun tidak langsung, di Perseroan.

As of December 31, 2025, he does not own any shares, either directly or indirectly, in the Company.



Bedjo Stefanus

Direktur
Director

Warga Negara Indonesia, berusia 62 Tahun, berdomisili di Jawa Barat.
Indonesian Citizen, 62 Years Old, domiciled in West Java.



Dasar Pengangkatan: Legal Basis of Appointment:

- Diangkat pertama kali berdasarkan Akta Pernyataan Keputusan RUPS PT Pyridam Farma Tbk No. 156 tanggal 27 Juni 2023 ("Akta No. 156/2023") serta
- Diangkat kembali berdasarkan Akta No. 135 /2025.
- First appointed based on the Deed of Statement of Resolution of the GMS of PT Pyridam Farma Tbk No. 156 dated June 27, 2023 ("Deed No. 156/2023"); and
- Reappointed based on Deed No. 135/2025.



Pengalaman Kerja: Work Experience:

Beliau memiliki pengalaman luas di industri farmasi, yang dimulai sebagai *Medical Representative* di sektor farmasi, kemudian berkembang ke posisi *Area Manager Sales* untuk wilayah Jawa Timur, serta *Sales Manager* untuk Divisi Farma & Diagnostica di BUMN PT Rajawali Nusindo yang bekerja sama dengan Boehringer Mannheim Jerman (1982–1991). Kariernya berlanjut sebagai *General Manager* yang membawahi operasional pabrik serta penjualan farmasi dan diagnostika Bayer di PT Barito Budi Pharmindo, distributor BUMN Indofarma, (1992–2002). Selanjutnya, beliau menjabat sebagai Direktur Utama PT Errita Pharma (*Plant & Marketing*) (1998–2005). Beliau juga pernah menjabat sebagai Direktur PT Holi Pharma (*Plant & Marketing*) (2007–2023).

Has extensive experience in the pharmaceutical industry, beginning a career as a Medical Representative in the pharmaceutical sector. Later on, advanced to the position of Area Sales Manager for the East Java region and then to Sales Manager for the Pharma & Diagnostics Division at the state-owned enterprise PT Rajawali Nusindo, in collaboration with Boehringer Mannheim, Germany, (1982–1991). Afterwards, continued as General Manager that overseeing plant operations as well as pharmaceutical and diagnostics sales at PT Barito Budi Pharmindo, a state-owned Indofarma distributor, (1992–2002). Subsequently served as the President Director of PT Errita Pharma (*Plant & Marketing*) (1998–2005). In addition, also held the position of Director at PT Holi Pharma (*Plant & Marketing*) (2007–2023).



Riwayat Pendidikan dan/atau Sertifikasi: Educational Background and/or Certifications:

Sarjana Ilmu Farmasi, Surabaya.
Bachelor of Pharmacy, Surabaya.



Masa Jabatan: Terms of Appointment:

2025–2030



Rangkap Jabatan di Perusahaan Lain per 31 Desember 2025: Concurrent Positions in Other Companies as of December 31, 2025:

- Direktur Utama PT Holi Pharma (sejak 2023); serta
- Komisaris PT Ethica Industri Farmasi (sejak 2023).
- President Director of PT Holi Pharma (since 2023); and
- Commissioner of PT Ethica Industri Farmasi (since 2023).



Hubungan Afiliasi: Affiliation:

Per 31 Desember 2025, beliau tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya, serta pemegang saham utama dan pengendali, baik langsung maupun tidak langsung, sampai kepada pemilik individu.

As of December 31, 2025, he has no affiliation with members of the Board of Commissioners, other members of the Board of Directors, or the major and controlling shareholders, either directly or indirectly, up to the individual owner level.



Kepemilikan Saham: Share Ownership:

Per 31 Desember 2025, beliau memiliki saham Perseroan secara langsung sebesar 0,12%.

As of December 31, 2025, he directly owns 0.12% of the Company's shares.



Antes Eko Prasetio^{*)}

Direktur
Director

Warga Negara Indonesia, berusia 43 Tahun, berdomisili di Jakarta.
Indonesian citizen, 43 Years Old, domiciled in Jakarta.



Dasar Pengangkatan: Legal Basis of Appointment:

Diangkat pertama kali berdasarkan Akta No. 135/2025.
First appointed based on Deed No. 135/2025.



Riwayat Pendidikan dan/atau Sertifikasi: Educational Background and/or Certifications:

Manajemen bisnis, Universitas Katolik Atma Jaya dan Universitas Mercu Buana.

Business management, Universitas Katolik Atma Jaya and Universitas Mercu Buana.



Pengalaman Kerja: Work Experience:

Beliau memiliki pengalaman selama 15 (lima belas) tahun di bidang kefarmasian, dengan pengalaman kerja antara lain *Marketing Communication for Oncology, Virology, Transplant & Anemia Businesses* PT Roche Indonesia (2008–2011), *Product & DTC Manager - Adult Vaccines Business* PT Glaxosmithkline (2011–2012), *Business Unit Head, Business Unit Manager, dan Product Manager* PT Johnson & Johnson Indonesia (2012–2016), *Commercial Director* untuk *Ethical & Consumer Health Care* (Betadine) PT Mundipharma Healthcare Indonesia (2016–2022). Selain itu, beliau pernah menjadi pengajar dan konselor akademik Universitas Katolik Atma Jaya serta pengajar Morning Star Academy Jakarta (2004–2007).

He has 15 (fifteen) years of experience in the pharmaceutical sector, with work experience including *Marketing Communication for Oncology, Virology, Transplant & Anemia Businesses* at PT Roche Indonesia (2008–2011); *Product & DTC Manager – Adult Vaccines Business* at PT Glaxosmithkline (2011–2012); *Business Unit Head, Business Unit Manager, and Product Manager* at PT Johnson & Johnson Indonesia (2012–2016); and *Commercial Director for Ethical & Consumer Health Care* (Betadine) at PT Mundipharma Healthcare Indonesia (2016–2022). In addition, he has served as a lecturer and academic counselor at Universitas Katolik Atma Jaya and as a teacher at Morning Star Academy Jakarta (2004–2007).



Masa Jabatan: Terms of Appointment:

2025–2030



Rangkap Jabatan di Perusahaan Lain per 31 Desember 2025: Concurrent Positions in Other Companies as of December 31, 2025:

Per 31 Desember 2025, beliau tidak memiliki rangkap jabatan pada perusahaan lain di luar grup usaha Perseroan.

As of December 31, 2025, he did not hold concurrent positions in other companies outside the Company's business group.



Hubungan Afiliasi: Affiliation:

Per 31 Desember 2025, beliau tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya, serta pemegang saham utama dan pengendali, baik langsung maupun tidak langsung, sampai kepada pemilik individu.

As of December 31, 2025, he has no affiliation with members of the Board of Commissioners, other members of the Board of Directors, or the major and controlling shareholders, either directly or indirectly, up to the individual owner level.



Kepemilikan Saham: Share Ownership:

Per 31 Desember 2025, beliau tidak memiliki saham, baik secara langsung maupun tidak langsung, di Perseroan.

As of December 31, 2025, he does not own any shares, either directly or indirectly, in the Company.

^{*)} Efektif menjabat sejak ditutupnya RUPS Tahunan pada 18 Juni 2025.
^{*)} Effective as of the closing of the Annual GMS held on June 18, 2025.



Sinta Lestari Ningsih^{*)}

Direktur
Director

Warga Negara Indonesia, berusia 43 Tahun, berdomisili di Jawa Barat.
Indonesian citizen, 43 Years Old, domiciled in West Java.



Dasar Pengangkatan: Legal Basis of Appointment:

Diangkat pertama kali berdasarkan Akta No. 135/2025.
First appointed based on Deed No. 135/2025.



Riwayat Pendidikan dan/atau Sertifikasi: Educational Background and/or Certifications:

Pendidikan Ekonomi – Akuntansi, Universitas Tarumanagara.
Majoring in Economic – Accounting, Universitas Tarumanagara.



Pengalaman Kerja: Work Experience:

Beliau memiliki pengalaman selama 20 (dua puluh) tahun di bidang finansial dalam berbagai industri. Pengalaman kerja beliau dimulai sebagai *Assistant Audit Manager* KPMG Sidharta & Widjaja - Big 4 Public Accountant Firm (2005–2010), *Senior Finance Manager* PT Aimia Proprietary Loyalty Indonesia (2010–2017), *Senior Finance & Accounting Manager* PT Warner Music Indonesia (2017–2020), dan *Head of Reporting* PT Visionet Internasional (OVO) (2020–2021).

She has 20 (twenty) years of experience in the financial sector across various industries. Her work experience started as an Assistant Audit Manager at KPMG Sidharta & Widjaja – a Big 4 Public Accounting Firm (2005–2010); Senior Finance Manager at PT Aimia Proprietary Loyalty Indonesia (2010–2017); Senior Finance & Accounting Manager at PT Warner Music Indonesia (2017–2020); and Head of Reporting at PT Visionet Internasional (OVO) (2020–2021).

^{*)} Efektif menjabat sejak ditutupnya RUPS Tahunan pada 18 Juni 2025.

^{*)} Effective as of the closing of the Annual GMS held on June 18, 2025.



Masa Jabatan: Terms of Appointment:

2025–2030



Rangkap Jabatan di Perusahaan Lain per 31 Desember 2025: Concurrent Positions in Other Companies as of December 31, 2025:

Merangkap jabatan sebagai Direktur Utama PT Pyfa Sehat Indonesia, Probiotec Pty Ltd, serta di 19 Entitas Anak Probiotec Pty Ltd.

Serves concurrently as President Director of PT Pyfa Sehat Indonesia, Probiotec Pty Ltd, as well as in 19 Subsidiaries of Probiotec Pty Ltd.



Hubungan Afiliasi: Affiliation:

Per 31 Desember 2025, beliau tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya, serta pemegang saham utama dan pengendali, baik langsung maupun tidak langsung, sampai kepada pemilik individu.

As of December 31, 2025, she has no affiliation with members of the Board of Commissioners, other members of the Board of Directors, or the major and controlling shareholders, either directly or indirectly, up to the individual owner level.



Kepemilikan Saham: Share Ownership:

Per 31 Desember 2025, beliau tidak memiliki saham, baik secara langsung maupun tidak langsung, di Perseroan.

As of December 31, 2025, she does not own any shares, either directly or indirectly, in the Company.

Perubahan Komposisi Anggota Dewan Komisaris dan Direksi

Sehubungan dengan meninggalnya Bapak Mohammad Syamsul Arifin pada 18 Februari 2025, pemegang saham menetapkan pengangkatan anggota Dewan Komisaris dan Direksi yang baru, dengan tujuan menjaga komposisi organ utama serta memperkuat objektivitas dan kinerja manajemen dalam mendukung efektivitas operasional Perseroan. Sehingga, berdasarkan Akta No. 135/2025, per 31 Desember 2025, susunan Dewan Komisaris dan Direksi Perseroan sebagai berikut:

Dewan Komisaris

Komisaris Utama	: Robby Yulianto
Komisaris	: Widjanarko Brotosaputro
Komisaris Independen	: Charles D. Marpaung
Komisaris Independen	: Maura Linda Sitanggang

Direksi

Direktur Utama	: Lee Yan Gwan
Direktur	: Yenfrino Gunadi
Direktur	: Bedjo Stefanus
Direktur	: Antes Eko Prasetyo
Direktur	: Sinta Lestari Ningsih

Changes in the Composition of the Board of Commissioners and Board of Directors

In connection with the passing of Mr. Mohammad Syamsul Arifin on February 18, 2025, the shareholders resolved to appoint new members of the Board of Commissioners and the Board of Directors, aiming to maintain the composition of the main organs and strengthen management objectivity and performance in supporting the Company's operational effectiveness. Accordingly, based on Deed No. 135/2025, as of December 31, 2025, the composition of the Board of Commissioners and Board of Directors is as follows:

Board of Commissioners

President Commissioner	: Robby Yulianto
Commissioner	: Widjanarko Brotosaputro
Independent Commissioner	: Charles D. Marpaung
Independent Commissioner	: Maura Linda Sitanggang

Board of Directors

President Director	: Lee Yan Gwan
Director	: Yenfrino Gunadi
Director	: Bedjo Stefanus
Director	: Antes Eko Prasetyo
Director	: Sinta Lestari Ningsih

Informasi Pemegang Saham Information on the Shareholders

Nama Pemegang Saham Shareholders Name	Kepemilikan Saham per 31 Desember 2024 Share Ownership as of December 31, 2024			Kepemilikan Saham per 31 Desember 2025 Share Ownership as of December 31, 2025		
	Jumlah Saham (Lembar Saham) Total Shares (Shares)	Jumlah Nominal Nominal Value (Rp)	Kepemilikan Saham Share Ownership (%)	Jumlah Saham (Lembar Saham) Total Shares (Shares)	Jumlah Nominal Nominal Value (Rp)	Kepemilikan Saham Share Ownership (%)
Pemegang Saham 5% Saham atau Lebih Share Ownership of 5% or More						
Modal Dasar Authorized Capital	38.000.000.000	3.800.000.000.000		38.000.000.000	3.800.000.000.000	
Rejuve Global Investment Pte. Ltd.	6.763.997.777	676.399.777.700	60,20	6.793.427.177	679.342.717.700	60,45
PT Asuransi Jiwa Starinvestama	572.628.400	57.262.840.000	5,10	572.628.400	57.262.840.000	5,10
Kepemilikan Saham di Bawah 5% Share Ownership Below 5%						
Masyarakat (masing-masing kurang dari 5%) Public (each below 5%)	3.900.053.823	390.005.382.300	34,70	3.870.637.217	387.063.721.700	34,45

Nama Pemegang Saham Shareholders Name	Kepemilikan Saham per 31 Desember 2024 Share Ownership as of December 31, 2024			Kepemilikan Saham per 31 Desember 2025 Share Ownership as of December 31, 2025		
	Jumlah Saham (Lembar Saham) Total Shares (Shares)	Jumlah Nominal Nominal Value (Rp)	Kepemilikan Saham Share Ownership (%)	Jumlah Saham (Lembar Saham) Total Shares (Shares)	Jumlah Nominal Nominal Value (Rp)	Kepemilikan Saham Share Ownership (%)
Modal Disetor dan Ditempatkan Penuh Fully Paid-Up and Subscribed Capital	11.236.680.000	1.123.668.000.000	100,00	11.236.692.794	1.123.669.279.400	100,00
Saham Portepel Treasury Shares	26.763.320.000	2.676.332.000.000		26.763.307.206	2.676.330.720.600	

Komposisi Pemegang Saham berdasarkan Status Kepemilikan Shareholders Composition based on Ownership

Nama Pemegang Saham Shareholders Name	Kepemilikan Saham per 31 Desember 2024 Share Ownership as of December 31, 2024			Kepemilikan Saham per 31 Desember 2025 Share Ownership as of December 31, 2025		
	Jumlah Investor Total Investor	Jumlah Saham (Lembar Saham) Total Shares (Shares)	Kepemilikan Saham Share Ownership (%)	Jumlah Investor Total Investor	Jumlah Saham (Lembar Saham) Total Shares (Shares)	Kepemilikan Saham Share Ownership (%)
Pemegang Saham Lokal Local Shareholders						
Individu Individual	8.309	2.229.320.268	19,84	19.090	2.357.099.143	20,98
Institusi Institutions	33	1.637.022.245	14,58	61	1.683.215.983	14,98
Pemegang Saham Asing Foreign Shareholders						
Individu Individual	39	55.277.100	0,49	40	7.343.500	0,07
Institusi Institutions	16	7.315.062.268	65,10	18	7.189.034.168	63,98
Jumlah Total	8.290	11.236.681.881	100,00	19.209	11.236.692.794	100,00

Pengungkapan Kepemilikan Saham Dewan Komisaris dan Direksi

Sebagai bentuk kepatuhan terhadap regulasi, Perseroan memastikan keterbukaan atas kepemilikan saham Dewan Komisaris, Direksi, serta pemegang saham dengan hak suara minimal 5%, sesuai dengan Peraturan Otoritas Jasa Keuangan No. 4 Tahun 2024 tentang Laporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka dan Laporan Aktivitas Menjaminkan Saham Perusahaan Terbuka ("POJK 4/2024"). Kebijakan tersebut mewajibkan pelaporan maksimal 5 (lima) hari kerja setelah adanya perubahan kepemilikan saham. Sepanjang tahun 2025, Perseroan telah melaksanakan kewajiban ini dengan baik melalui *e-reporting*

Disclosure of Share Ownership by the Board of Commissioners and Board of Directors

As a form of compliance with regulations, the Company ensures transparency regarding the share ownership of the Board of Commissioners, the Board of Directors, and shareholders holding at least 5% voting rights, in accordance with Financial Services Authority Regulation No. 4 of 2024 concerning Reports on Share Ownership or Any Changes in Share Ownership of Public Companies and Reports on Share Pledging Activities of Public Companies ("POJK 4/2024"). This policy requires reporting within a maximum of 5 (five) working days after any change in share ownership. Throughout 2025, the Company fulfilled this obligation through monthly e-reporting, thereby maintaining transparency to

bulanan, sehingga transparansi kepada regulator tetap terjaga. Informasi mengenai kepemilikan saham Perseroan oleh Dewan Komisaris dan Direksi diuraikan sebagai berikut:

the regulators. Information on the Company's share ownership by the Board of Commissioners and the Board of Directors is presented as follows:

Nama Name	Jabatan Position	Kepemilikan Saham per 31 Desember 2024 Share Ownership as of December 31, 2024			Kepemilikan Saham per 31 Desember 2025 Share Ownership as of December 31, 2025			Status Kepemilikan Ownership Status
		Jumlah Saham (Lembar Saham) Total Shares (Shares)	Jumlah Nominal Nominal Amount (Rp)	Kepemilikan Saham Share Ownership (%)	Jumlah Saham (Lembar Saham) Total Shares (Shares)	Jumlah Nominal Nominal Amount (Rp)	Kepemilikan Saham Share Ownership (%)	
Dewan Komisaris Board of Commissioners								
Robby Yulianto	Komisaris Utama President Commissioner	-	-	-	-	-	-	-
Widjanarko Brotosaputro ^{*)}	Komisaris Commissioner	-	-	-	-	-	-	-
Charles D. Marpaung	Komisaris Independen Independent Commissioner	-	-	-	-	-	-	-
Maura Linda Sitanggang	Komisaris Independen Independent Commissioner	-	-	-	-	-	-	-
Direksi Board of Directors								
Lee Yan Gwan	Direktur Utama President Director	-	-	-	-	-	-	-
Yenfrino Gunadi	Direktur Director	-	-	-	-	-	-	-
Bedjo Stefanus	Direktur Director	13.310.000	1.331.000.000	0,12	13.310.000	1.331.000.000	0,12	Kepemilikan Langsung Direct Ownership
Antes Eko Prasetyo ^{*)}	Direktur Director	-	-	-	-	-	-	-
Sinta Lestari Ningsih ^{*)}	Direktur Director	-	-	-	-	-	-	-

^{*)} Efektif menjabat sejak ditutupnya RUPS Tahunan pada 18 Juni 2025.

^{*)} Effective as of the closing of the Annual GMS held on June 18, 2025.

Pemegang Saham Utama dan Pengendali

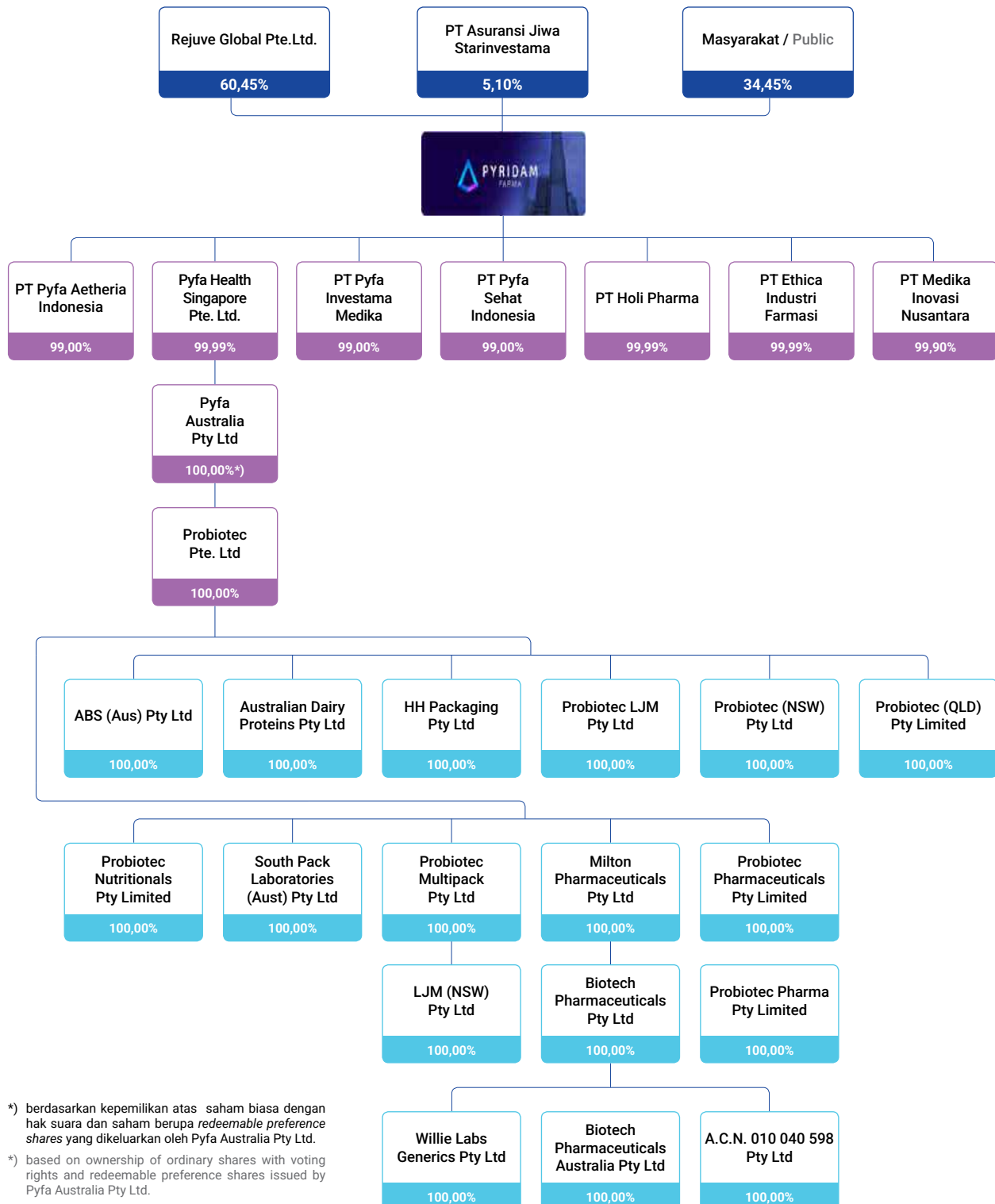
Major Shareholders and Controlling Shareholders

Per 31 Desember 2025, Rejuve Global Investment Pte. Ltd., tercatat sebagai pemegang saham utama sekaligus pengendali Perseroan dengan kepemilikan 60,45% saham. Didirikan di Singapura pada 27 Mei 2020, perusahaan ini beroperasi di bidang *other holding company*. Adapun pemilik manfaat akhir dari Perseroan adalah Lee Ee Ling yang sekaligus Direktur Rejuve Global Investment Pte. Ltd.

As of December 31, 2025, Rejuve Global Investment Pte. Ltd. is listed as the Company's Majority and Controlling shareholder with a 60.45% stake. Established in Singapore on May 27, 2020, the company operates as a Holding Company. The ultimate beneficial owner of the Company is Lee Ee Ling, who is also the Director of Rejuve Global Investment Pte. Ltd.

Struktur Grup Group Structure

(Per 31 Desember 2025 / As of December 31, 2025)



Kronologi Pencatatan Saham

Share Listing Chronology

(Per 31 Desember 2025 / As of December 31, 2025)

Uraian Description	Tanggal Date	Jumlah Saham Diterbitkan (Lembar Saham) Total Shares Issued (Shares)	Nilai Nominal (Rp/Lembar Saham) Nominal Amount (Rp/Shares)	Harga Penawaran (Rp/Lembar Saham) Offering Price (Rp/Shares)	Jumlah Saham Beredar (Lembar Saham) Total Outstanding Shares (Shares)	Bursa Pencatatan Stock Exchange
Penawaran Umum Perdana Initial Public Offering	16 Oktober 2001 October 16, 2001	120.000.000	100	105	520.000.000	Bursa Efek Indonesia Indonesia Stock Exchange
Pembagian Dividen Saham Share Dividend Distribution	21 November 2002 November 21, 2002	15.080.000	100	-	535.080.000	
Penambahan Modal dengan Memberikan Hak Memesan Efek Terlebih Dahulu I ("PMHMETD I") Capital Increase by Granting Pre-emptive Rights I ("PMHMETD I")	3 April 2024 April 3, 2024	10.701.600.000	100	100	11.236.692.794 ^{*)}	

*) Jumlah saham beredar Perseroan per 31 Desember 2025 sebanyak 11.236.692.794 saham, telah mencakup penambahan saham sebagai hasil pelaksanaan konversi Waran Seri I. Perbedaan jumlah saham dibandingkan periode sebelumnya disebabkan oleh pelaksanaan konversi waran tersebut.

*) The total number of the Company's outstanding shares as of December 31, 2025 amounted to 11,236,692,794 shares, including additional shares issued from the conversion of Series I Warrants. The difference in the number of shares compared to the previous period was due to the exercise of such warrant conversion.

Kronologi Pencatatan Efek Lainnya

Other Securities Listing Chronology

Efek Bersifat Utang Debt Securities

(Per 31 Desember 2025 / As of December 31, 2025)

Jenis Efek Security Type	Tanggal Penerbitan Issuance Date	Nilai Nominal Nominal Amount (Rp)	Tingkat Bunga Interest Rate	Jangka Waktu Period	Tanggal Jatuh Tempo Maturity Date	Status Pembayaran Payment Status	Rating	Bursa Pencatatan Listing Exchange
Obligasi Berkelanjutan I Pyridam Farma Tahap I Tahun 2022 Pyridam Farma Phase I Continuing Bond I 2022	8 Maret 2022 March 8, 2022	400.000.000.000	9,50%	5 Tahun 5 Years	8 Maret 2027 March 8, 2027	Belum Lunas (Belum Jatuh Tempo) Unpaid (Not Due Yet)	irA- (Single A Minus)	Bursa Efek Indonesia Indonesia Stock Exchange
Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024 Pyridam Farma Phase III Continuing Bond I 2024	27 Februari 2024 February 27, 2024	400.000.000.000	9,50%	5 Tahun 5 Years	27 Februari 2029 ^{*)} February 27, 2029 ^{*)}	Belum Lunas (Belum Jatuh Tempo) Unpaid (Not Due Yet)	irA- (Single A Minus)	
Obligasi Berkelanjutan II Pyridam Farma Tahap I Tahun 2025 Pyridam Farma Phase II Continuing Bond I 2025	9 Juli 2025 July 9, 2025	420.000.000.000	9%	3 Tahun 3 Years	9 Juli 2028 July 9, 2028	Belum Lunas (Belum Jatuh Tempo) Unpaid (Not Due Yet)	irA- (Single A Minus)	

*) Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024 telah mengalami perpanjangan jangka waktu berdasarkan hasil Rapat Umum Pemegang Obligasi (RUPU), dari semula 2 (dua) tahun menjadi 5 (lima) tahun, sehingga jatuh tempo menjadi tanggal 27 Februari 2029.

*) The Pyridam Farma Phase III Continuing Bonds I Year 2024 have undergone an extension of tenor based on the resolution of the General Meeting of Bondholders (RUPU), from the original 2 (two) years to 5 (five) years, resulting in a new maturity date of February 27, 2029.

Efek Bersifat Ekuitas Equity Securities

(Per 31 Desember 2025 / As of December 31, 2025)

Jenis Efek Security Type	Tanggal Penerbitan Issuance Date	Periode Perdagangan Trading Period	Jumlah Waran Seri I saat Awal Penerbitan Total Series I Warrants at Initial Issuance	Jumlah Waran Seri I per 31 Desember 2025 Total Series I Warrants as of December 31, 2025
Waran Seri I Series I Warrants	24 April 2024 April 24, 2024	2024-2029	178.359.499	178.346.705

Entitas Anak Subsidiaries

Perseroan mengendalikan sejumlah Entitas Anak, baik melalui kepemilikan langsung maupun tidak langsung. Informasi mengenai Entitas Anak tersebut diuraikan sebagai berikut:

The Company exercises control over several Subsidiaries, both through direct and indirect ownership. Information regarding these Subsidiaries is presented as follows:

Kepemilikan Langsung Direct Ownership

PT Holi Pharma (“Holi Pharma”)			
Domisili Residence	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Indonesia	1968	99,99	353.064
Bidang Usaha Business Line			
Industri Kimia Dasar Organik yang Menghasilkan Bahan Kimia Khusus, Industri Sabun dan Bahan Pembersih Keperluan Rumah Tangga, Industri Kosmetik untuk Manusia, termasuk Pasta Gigi, Industri Bahan Farmasi untuk Manusia, Industri Produk Farmasi untuk Manusia, Industri Alat Kesehatan dalam Subgolongan 2101, Industri Produk Obat Tradisional untuk Manusia, Industri Alat-Alat Laboratorium Non-Klinis, Farmasi dan Kesehatan dari Kaca, Industri Alat Laboratorium Klinis dari Kaca, Industri Peralatan Kedokteran dan Kedokteran Gigi, Perlengkapan Orthopaedic dan Prosthetic, Perdagangan Besar atas Dasar Balas Jasa (Fee) atau Kontrak, Perdagangan Besar Susu dan Produk Susu, Perdagangan Besar Makanan dan Minuman Lainnya, Perdagangan Besar Obat Farmasi untuk Manusia, Perdagangan Besar Obat Tradisional untuk Manusia, Perdagangan Besar Kosmetik untuk Manusia, Perdagangan Besar Bahan Farmasi untuk Manusia dan Hewan, Perdagangan Besar Alat Laboratorium, Alat Farmasi dan Alat Kedokteran untuk Manusia, Portal Web dan/atau Platform Digital dengan Tujuan Komersial, Jasa Pengujian Laboratorium, Aktivitas Pengemasan, dan Aktivitas Pelayanan Penunjang Kesehatan.		Basic Organic Chemical Industry Producing Specialty Chemicals, Soap and Household Cleaning Products Industry, Cosmetics Industry for Humans, including Toothpaste, Pharmaceutical Materials Industry for Humans, Pharmaceutical Products Industry for Humans, Medical Equipment Industry in Subgroup 2101, Traditional Medicine Products Industry for Humans, Non-Clinical Laboratory Equipment, Pharmaceutical and Health Glass Products Industry, Clinical Laboratory Equipment Industry from Glass, Medical and Dental Equipment Industry, Orthopaedic and Prosthetic Equipment, Wholesale Trade Based on Fees or Contracts, Wholesale Trade in Milk and Dairy Products, Wholesale Trade in Other Food and Beverages, Wholesale Trade in Pharmaceutical Drugs for Humans, Wholesale Trade in Traditional Medicines for Humans, Wholesale Trade in Cosmetics for Humans, Wholesale Trade in Pharmaceutical Materials for Humans and Animals, Wholesale Trade in Laboratory Equipment, Pharmaceutical and Medical Instruments for Humans, Commercial Web Portal and/or Digital Platforms, Laboratory Testing Services, Packaging Activities, and Healthcare Support Services Activities.	
Alamat Address			
Jl. Mahar Martanegara No. 100 RT 01/RW 10 Cigugur Tengah, Cimahi Tengah Cimahi, Jawa Barat			
Pengurus Management			
Dewan Komisaris Komisaris Utama : Widjanarko Brotosaputro Komisaris : Yenfrino Gunadi Direksi Direktur Utama : Bedjo Stefanus Direktur : Syarifah Nova Yanti Direktur : Raissa Alistia		Board of Commissioners President Commissioner : Widjanarko Brotosaputro Commissioner : Yenfrino Gunadi Board of Directors President Director : Bedjo Stefanus Director : Syarifah Nova Yanti Director : Raissa Alistia	

PT Pyfa Aetheria Indonesia ("PAI")

Domisili Residence	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Indonesia	Belum Beroperasi Not Yet Operational	99,00	6

Bidang Usaha Business Line

Perdagangan Besar Obat Farmasi untuk Manusia, Perdagangan Besar Obat Tradisional untuk Manusia, Perdagangan Besar Kosmetik untuk Manusia, Perdagangan Besar Alat Laboratorium, Alat Farmasi dan Alat Kedokteran untuk Manusia, Perdagangan Besar Atas Dasar Balas Jasa Fee atau Kontrak, Pelatihan Kerja Industri Kreatif Perusahaan, serta Portal Web dan/atau Platform Digital dengan Tujuan Komersial.

Wholesale Trade in Pharmaceutical Drugs for Humans, Wholesale Trade in Traditional Medicines for Humans, Wholesale Trade in Cosmetics for Humans, Wholesale Trade in Laboratory Equipment, Pharmaceutical Instruments, and Medical Equipment for Humans, Wholesale Trade on a Fee or Contract Basis, Creative Industry Corporate Training, and Web Portals and/or Digital Platforms for Commercial Purposes.

Alamat Address

Sinar Mas Land Plaza Sudirman Lt. 12
Jl. Jenderal Sudirman Kav. 21, Kel. Karet, Kec. Setiabudi
Jakarta Selatan, Jakarta

Pengurus Management

Dewan Komisaris

Komisaris : Agus Venty

Direksi

Direktur : Yenfrino Gunadi

Board of Commissioners

Commissioner : Agus Venty

Board of Directors

Director : Yenfrino Gunadi

PT Pyfa Investama Medika ("PIM")

Domisili Residence	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Indonesia	2022	99,00	27.327

Bidang Usaha Business Line

Perdagangan Besar atas dasar Balas Jasa Fee atau Kontrak, Aktivitas Perusahaan Holding, Aktivitas Akuntansi, Pembukuan dan Pemeriksaan, Aktivitas Konsultasi Manajemen Lainnya, Aktivitas Konsultasi Bisnis dan Broker Bisnis, serta Aktivitas Penyedia Gabungan Jasa Administrasi Kantor.

Wholesale Trade on a Fee or Contract Basis, Holding Company Activities, Accounting, Bookkeeping, and Auditing Activities, Other Management Consulting Activities, Business Consulting and Business Brokerage Activities, and Combined Office Administrative Services Provider Activities.

Alamat Address

Sinar Mas Land Plaza Sudirman Lt. 12
Jl. Jenderal Sudirman Kav. 21, Kel. Karet, Kec. Setiabudi
Jakarta Selatan, Jakarta

Pengurus Management

Dewan Komisaris

Komisaris : Agus Venty

Direksi

Direktur : Yenfrino Gunadi

Board of Commissioners

Commissioner : Agus Venty

Board of Directors

Director : Yenfrino Gunadi

Pyfa Health Singapore Pte. Ltd.

Domisili Residence	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Singapura Singapore	Belum Beroperasi Not Yet Operational	99,00	1.082.865
Bidang Usaha Business Line			
Other Holding Company.		Other Holding Company.	
Alamat Address			
12 Woodlands Square #14-75 Woods Square, Singapore (737715)			
Pengurus Management			
Direksi Direktur : Lee Yan Gwan Direktur : Lee Eee Ling		Board of Directors Director : Lee Yan Gwan Director : Lee Eee Ling	

PT Pyfa Sehat Indonesia ("PSI")

Domisili Residence	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Indonesia	Belum Beroperasi Not Yet Operational	99,00	3.008.005
Bidang Usaha Business Line			
Perdagangan Besar Susu dan Produk Susu, Perdagangan Besar Makanan dan Minuman Lainnya, Perdagangan Besar Obat Farmasi untuk Manusia, Perdagangan Besar Alat Laboratorium, Alat Farmasi dan Alat Kedokteran untuk Manusia, Aktivitas Konsultasi Manajemen Lainnya, serta Perdagangan Besar Obat Tradisional untuk Manusia.		Wholesale Trade of Milk and Dairy Products, Wholesale Trade of Other Food and Beverages, Wholesale Trade of Pharmaceutical Products for Human Use, Wholesale Trade of Laboratory Equipment, Pharmaceutical Equipment and Medical Devices for Human Use, Other Management Consulting Activities, and Wholesale Trade of Traditional Medicines for Human Use.	
Alamat Address			
Sinar Mas Land Plaza Sudirman Lt. 12 Jl. Jenderal Sudirman Kav. 21, Kel. Karet, Kec. Setiabudi Jakarta Selatan, Jakarta			
Pengurus Management			
Dewan Komisaris Komisaris : Agus Venty Direksi Direktur Utama : Sinta Lestari Ningsih Direktur : Yanto		Board of Commissioners Commissioner : Agus Venty Board of Directors President Director : Sinta Lestari Ningsih Director : Yanto	

PT Ethica Industri Farmasi ("Ethica")

Domisili Residence	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Indonesia	1946	99,99	622.669

PT Ethica Industri Farmasi ("Ethica")

Bidang Usaha Business Line

Industri Produk Farmasi untuk Manusia, Industri Alat Kesehatan dalam Subgolongan 2101, Industri Kimia Dasar Organik yang Menghasilkan Bahan Kimia Khusus, Industri Kosmetik untuk Manusia termasuk Pasta Gigi, Industri Peralatan Kedokteran dan Kedokteran Gigi, Perlengkapan *Orthopedic* dan *Prosthetic*, Industri Sabun dan Bahan Pembersih Keperluan Rumah Tangga, Industri Bahan Farmasi untuk Manusia, Industri Produk Obat Tradisional untuk Manusia, Industri Alat-Alat Laboratorium Non-Klinis Farmasi dan Kesehatan dari Kaca, Industri Alat Laboratorium Klinis dari Kaca, Perdagangan Besar Alat Laboratorium, Alat Farmasi dan Kedokteran untuk Manusia, Perdagangan Besar Bahan Farmasi untuk Manusia dan Hewan, Perdagangan Besar Obat Farmasi untuk Manusia, Perdagangan Besar Obat Tradisional untuk Manusia, Perdagangan Besar Kosmetik untuk Manusia, Perdagangan Besar Makanan dan Minuman Lainnya, Perdagangan Besar Susu dan Produk Susu, Perdagangan Besar atas Dasar Balas Jasa (*Fee*) atau Kontrak, Aktivitas Pengemasan, Aktivitas Pelayanan Penunjang Kesehatan, Jasa Pengujian Laboratorium, Portal Web dan/atau Platform Digital dengan Tujuan Komersial, serta Perdagangan Besar Berbagai Barang dan Perlengkapan Rumah Tangga Lainnya yang Tidak Dapat Diklasifikasikan di Tempat Lain, Penelitian dan Pengembangan Teknologi dan Rekayasa.

Pharmaceutical Products Industry for Humans, Medical Equipment Industry in Subgroup 2101, Basic Organic Chemical Industry Producing Special Chemicals, Cosmetics Industry for Humans including Toothpaste, Medical and Dental Equipment Industry, Orthopedic and Prosthetic Equipment, Soap and Household Cleaning Products Industry, Pharmaceutical Materials Industry for Humans, Traditional Medicine Products Industry for Humans, Non-Clinical Laboratory Equipment Industry, Pharmaceutical and Health Glass Products, Clinical Laboratory Equipment Industry from Glass, Wholesale Trade of Laboratory Equipment, Pharmaceutical Equipment and Medical Devices for Humans, Wholesale Trade of Pharmaceutical Materials for Humans and Animals, Wholesale Trade of Pharmaceutical Drugs for Humans, Wholesale Trade of Traditional Medicine for Humans, Wholesale Trade of Cosmetics for Humans, Wholesale Trade of Food and Beverages, Wholesale Trade of Milk and Dairy Products, Wholesale Trade on a Fee or Contract Basis, Packaging Activities, Health Support Services, Laboratory Testing Services, and Web Portals and/or Digital Platforms for Commercial Purposes, as well as Wholesale Trade of Various Other Household Goods and Supplies That Cannot Be Classified Elsewhere, Research and Development in Engineering and Technology.

Alamat Address

Sinar Mas Land Plaza Sudirman Lt. 12
Jl. Jenderal Sudirman Kav. 21, Kel. Karet, Kec. Setiabudi
Jakarta Selatan, Jakarta

Pengurus Management

Dewan Komisaris		Board of Commissioners	
Komisaris Utama	: Widjanarko Brotosaputro	President Commissioner	: Widjanarko Brotosaputro
Komisaris	: Bedjo Stefanus	Commissioner	: Bedjo Stefanus
Direksi		Board of Directors	
Direktur Utama	: Merciana Evy Iswari	President Director	: Merciana Evy Iswari
Direktur	: Savira	Director	: Savira

PT Medika Inovasi Nusantara ("MIN")

Domisili Residence	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Indonesia	2025	99,90	1.345

Bidang Usaha Business Line

Aktivitas Pengembangan Aplikasi Perdagangan melalui Internet (*e-Commerce*), Aktivitas Pengolahan Data, Portal Web dan/atau Platform Digital dengan Tujuan Komersial, Jasa Penyelenggara Event Khusus (*Special Event*), Aktivitas Klinik Swasta, serta Aktivitas Pelayanan Penunjang Kesehatan.

Internet-Based Trade Application Development Activities (*e-Commerce*), Data Processing Activities, Web Portals and/or Digital Platforms for Commercial Purposes, Special Event Organizer Services, Private Clinic Activities, as well as Supporting Healthcare Service Activities.

Alamat Address

Sinar Mas Land Plaza Sudirman Lt. 12
Jl. Jenderal Sudirman Kav. 21, Kel. Karet, Kec. Setiabudi
Jakarta Selatan, Jakarta

Pengurus Management

Dewan Komisaris		Board of Commissioners	
Komisaris Utama	: Fendy	President Commissioner	: Fendy
Komisaris	: Widjanarko Brotosaputro	Commissioner	: Widjanarko Brotosaputro
Direksi		Board of Directors	
Direktur Utama	: Tjong, Hendra Heryanto	President Director	: Tjong, Hendra Heryanto
Direktur	: Yurid'ka Azkaa	Director	: Yurid'ka Azkaa
Direktur	: Elvira Sofiyanti	Director	: Elvira Sofiyanti

Kepemilikan Tidak Langsung melalui Pyfa Health Singapore Pte. Ltd. Indirect Ownership via Pyfa Health Singapore Pte. Ltd.

Pyfa Australia Pty Ltd			
Domisili Residence	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	2024	100,00 ^{*)}	3.008.005
Deskripsi Description			
Holding Company.		Holding Company.	
Alamat Address			
South Tower Level 16 80 Collins Street Melbourne Vic 3000			
Pengurus Management			
Direksi		Board of Directors	
Direktur	: Lee Yan Gwan	Director	: Lee Yan Gwan
Direktur	: Andrew Guy Phillips	Director	: Andrew Guy Phillips

^{*)} Berdasarkan kepemilikan atas saham biasa dengan hak suara dan saham berupa *redeemable preference shares* yang dikeluarkan oleh Pyfa Australia Pty Ltd.

^{*)} Based on ownership of ordinary shares with voting rights and redeemable preference shares issued by Pyfa Australia Pty Ltd.

Kepemilikan Tidak Langsung melalui Pyfa Australia Pty Ltd Indirect Ownership via Pyfa Australia Pty Ltd

Probiotec Pty Ltd (dahulu Probiotec Limited / formerly Probiotec Limited)			
Domisili Residence	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	2002	100,00	1.982.431
Deskripsi Description			
Produsen Contract Development and Manufacturing Organization ("CDMO") farmasi terkemuka yang berfokus pada produk obat resep dan Over-the-Counter ("OTC"), serta pengemasan barang konsumsi yang bergerak cepat (Fast-Moving Consumer Goods/FMCG).		Leading Contract Development Manufacturing Organization ("CDMO") pharmaceutical manufacturer focused on prescription and OTC products, as well as Fast-Moving Consumer Goods (FMCG) packaging.	
Alamat Address			
73-83 Cherry Lane Laverton North Vic 3026 Australia			
Pengurus Management			
Direksi		Board of Directors	
Direktur	: Matthew William Edward Bamford	Director	: Matthew William Edward Bamford
Direktur	: Sinta Lestari Ningsih	Director	: Sinta Lestari Ningsih

Kepemilikan Tidak Langsung melalui Probiotec Pty Ltd ((dahulu Probiotec Limited) dan Anak-Anak Perusahaannya)

Indirect Ownership via Probiotec Pty Ltd ((formerly Probiotec Limited) and its Subsidiaries)

Biotech Pharmaceuticals Pty Ltd			
Domisili Residence	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	2014	100,00	528.836
Deskripsi Description			
Importir bahan/material.		Importer of materials.	
Alamat Address			
83 Cherry Lane Laverton North VIC 3026 Australia			
Pengurus Management			
Direksi Direktur : Matthew William Edward Bamford Direktur : Sinta Lestari Ningsih		Board of Di rectors Director : Matthew William Edward Bamford Director : Sinta Lestari Ningsih	

Probiotec Pharma Pty Limited			
Domisili Residence	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	2000	100,00	480.434
Deskripsi Description			
Produsen kontrak produk farmasi.		Contract manufacturer of pharmaceutical products.	
Alamat Address			
73-83 Cherry Lane Laverton North VIC 3026 Australia			
Pengurus Management			
Direksi Direktur : Matthew William Edward Bamford Direktur : Sinta Lestari Ningsih		Board of Di rectors Director : Matthew William Edward Bamford Director : Sinta Lestari Ningsih	

Probiotec LJM Pty Ltd (dahulu L.J.M. Marketing Services Pty Ltd)

Domisili Residence	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	2005	100,00	308.019
Deskripsi Description			
Jasa pengemasan.		Co-packing services.	
Alamat Address			
79-83 Cherry Lane Laverton North VIC 3026 Australia			
Pengurus Management			
Direksi Direktur : Matthew William Edward Bamford Direktur : Sinta Lestari Ningsih		Board of Di rectors Director : Matthew William Edward Bamford Director : Sinta Lestari Ningsih	

ABS (Aus) Pty Ltd

Domisili Domicile	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	2019	100,00	110.300
Deskripsi Description			
Jasa pengemasan farmasi kontrak.		Contract pharmaceutical packaging services.	
Alamat Address			
73-83 Cherry Lane Laverton North VIC 3026 Australia			
Pengurus Management			
Direksi Direktur : Matthew William Edward Bamford Direktur : Sinta Lestari Ningsih		Board of Directors Director : Matthew William Edward Bamford Director : Sinta Lestari Ningsih	

Probiotec Multipack Pty Ltd

Domisili Domicile	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	2002	100,00	1.254.568
Deskripsi Description			
Jasa pengemasan.		Co-packing services.	

Probiotec Multipack Pty Ltd

Alamat Address

73-83 Cherry Lane
Laverton North VIC 3026
Australia

Pengurus Management

Direksi		Board of Directors	
Direktur	: Matthew William Edward Bamford	Director	: Matthew William Edward Bamford
Direktur	: Sinta Lestari Ningsih	Director	: Sinta Lestari Ningsih

South Pack Laboratories (Aust) Pty Ltd

Domisili Domicile	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	2016	100,00	87.789

Deskripsi Description

Jasa pengemasan farmasi kontrak.	Contract pharmaceutical packaging services.

Alamat Address

73-83 Cherry Lane
Laverton North VIC 3026
Australia

Pengurus Management

Direksi		Board of Directors	
Direktur	: Matthew William Edward Bamford	Director	: Matthew William Edward Bamford
Direktur	: Sinta Lestari Ningsih	Director	: Sinta Lestari Ningsih

HH Packaging Pty Ltd

Domisili Domicile	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	2021	100,00	848

Deskripsi Description

Jasa pengemasan.	Co-packing services.

Alamat Address

79-83 Cherry Lane
Laverton North VIC 3026
Australia

Pengurus Management

Direksi		Board of Directors	
Direktur	: Matthew William Edward Bamford	Director	: Matthew William Edward Bamford
Direktur	: Sinta Lestari Ningsih	Director	: Sinta Lestari Ningsih

Australian Dairy Proteins Pty Ltd

Domisili Domicile	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	Belum Beroperasi Not Yet Operational	100,00	-
Deskripsi Description			
Belum beroperasi.		Not yet operational.	
Alamat Address			
73-83 Cherry Lane Laverton North VIC 3026 Australia			
Pengurus Management			
Direksi Direktur : Matthew William Edward Bamford Direktur : Sinta Lestari Ningsih		Board of Directors Director : Matthew William Edward Bamford Director : Sinta Lestari Ningsih	

Biotech Pharmaceuticals Australia Pty Ltd

Domisili Domicile	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	Belum Beroperasi Not Yet Operational	100,00	-
Deskripsi Description			
Belum beroperasi.		Not yet operational.	
Alamat Address			
73-83 Cherry Lane Laverton North VIC 3026 Australia			
Pengurus Management			
Direksi Direktur : Matthew William Edward Bamford Direktur : Sinta Lestari Ningsih		Board of Directors Director : Matthew William Edward Bamford Director : Sinta Lestari Ningsih	

Willie Labs Generics Pty Ltd

Domisili Domicile	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	Belum Beroperasi Not Yet Operational	100,00	-
Deskripsi Description			
Belum beroperasi.		Not yet operational.	
Alamat Address			
73- 83 Cherry Lane Laverton North VIC 3026 Australia			
Pengurus Management			
Direksi Direktur : Matthew William Edward Bamford Direktur : Sinta Lestari Ningsih		Board of Di rectors Director : Matthew William Edward Bamford Director : Sinta Lestari Ningsih	

Milton Pharmaceuticals Pty Ltd			
Domisili Domicile	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	Belum Beroperasi Not Yet Operational	100,00	-
Deskripsi Description			
Belum beroperasi.		Not yet operational.	
Alamat Address			
73- 83 Cherry Lane Laverton North VIC 3026 Australia			
Pengurus Management			
Direksi Direktur : Matthew William Edward Bamford Direktur : Sinta Lestari Ningsih		Board of Di rectors Director : Matthew William Edward Bamford Director : Sinta Lestari Ningsih	

A.C.N. 010 040 598 Pty Ltd			
Domisili Domicile	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	Belum Beroperasi Not Yet Operational	100,00	-
Deskripsi Description			
Belum beroperasi.		Not yet operational.	
Alamat Address			
73- 83 Cherry Lane Laverton North VIC 3026 Australia			
Pengurus Management			
Direksi Direktur : Matthew William Edward Bamford Direktur : Sinta Lestari Ningsih		Board of Di rectors Director : Matthew William Edward Bamford Director : Sinta Lestari Ningsih	

LJM (NSW) Pty Ltd			
Domisili Domicile	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	Belum Beroperasi Not Yet Operational	100,00	-
Deskripsi Description			
Belum beroperasi.		Not yet operational.	
Alamat Address			
79-83 Cherry Lane Laverton North VIC 3026 Australia			
Pengurus Management			
Direksi Direktur : Matthew William Edward Bamford Direktur : Sinta Lestari Ningsih		Board of Di rectors Director : Matthew William Edward Bamford Director : Sinta Lestari Ningsih	

Probiotec (NSW) Pty Ltd

Domisili Domicile	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	Belum Beroperasi Not Yet Operational	100,00	-
Deskripsi Description			
Belum beroperasi.		Not yet operational.	
Alamat Address			
73-83 Cherry Lane Laverton North VIC 3026 Australia			
Pengurus Management			
Direksi Direktur : Matthew William Edward Bamford Direktur : Sinta Lestari Ningsih		Board of Directors Director : Matthew William Edward Bamford Director : Sinta Lestari Ningsih	

Probiotec (QLD) Pty Limited

Domisili Domicile	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	Belum Beroperasi Not Yet Operational	100,00	-
Deskripsi Description			
Belum beroperasi.		Not yet operational.	
Alamat Address			
73-83 Cherry Lane Laverton North VIC 3026 Australia			
Pengurus Management			
Direksi Direktur : Matthew William Edward Bamford Direktur : Sinta Lestari Ningsih		Board of Directors Director : Matthew William Edward Bamford Director : Sinta Lestari Ningsih	

Probiotec Nutritionals Pty Limited

Domisili Domicile	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	Belum Beroperasi Not Yet Operational	100,00	-
Deskripsi Description			
Belum beroperasi.		Not yet operational.	

Probiotec Nutritionals Pty Limited			
Alamat Address			
73-83 Cherry Lane Laverton North VIC 3026 Australia			
Pengurus Management			
Direksi		Board of Directors	
Direktur	: Matthew William Edward Bamford	Director	: Matthew William Edward Bamford
Direktur	: Sinta Lestari Ningsih	Director	: Sinta Lestari Ningsih

Probiotec Pharmaceuticals Pty Limited			
Domisili Domicile	Tahun Beroperasi Year of Operation	Persentase Kepemilikan Ownership Percentage (%)	Jumlah Aset (dalam jutaan Rupiah) Total Assets (in million Rupiah)
Australia	Belum Beroperasi Not Yet Operational	100,00	-
Deskripsi Description			
Belum beroperasi.		Not yet operational.	
Alamat Address			
73-83 Cherry Lane Laverton North VIC 3026 Australia			
Pengurus Management			
Direksi		Board of Di rectors	
Direktur	: Matthew William Edward Bamford	Director	: Matthew William Edward Bamford
Direktur	: Sinta Lestari Ningsih	Director	: Sinta Lestari Ningsih

Sumber Daya Manusia

Human Resources

Sumber Daya Manusia ("SDM") merupakan pilar utama dalam memperkuat daya saing Perseroan. Dengan komitmen berkelanjutan, Perseroan terus mengembangkan berbagai inisiatif yang berfokus pada karyawan untuk membentuk SDM yang unggul dan berdaya dalam menghadapi dinamika bisnis yang semakin kompleks.

Human Resources ("HR") serve as a fundamental pillar in enhancing the Company's competitiveness. With a sustained commitment, the Company continues to implement various employee-focused initiatives with the purpose of developing a high-performing and resilient HR capable of navigating increasingly complex business dynamics.

Profil SDM

Jumlah SDM Perseroan mengalami peningkatan dari 1.438 (seribu empat ratus tiga puluh delapan) orang di tahun 2024 menjadi 2.720 (dua ribu tujuh ratus dua puluh) orang di tahun 2025. Informasi terkait profil SDM dalam 3 (tiga) tahun terakhir Perseroan diuraikan sebagai berikut:

Jumlah Karyawan berdasarkan Gender [POJK C.3] [GRI 2-7] Total Employees based on Gender

Deskripsi Description	2025		2024		2023	
	Jumlah Total	%	Jumlah Total	%	Jumlah Total	%
Pria Male	1.423	52,32	893	62,10	868	64,11
Wanita Female	1.297	47,68	545	37,90	486	35,89
Jumlah Total	2.720	100,00	1.438	100,00	1.354	100,00

Jumlah Karyawan berdasarkan Status [POJK C.3] [GRI 2-7] Total Employees based on Status

Deskripsi Description	2025				2024				2023			
	Pria Male	Wanita Female	Jumlah Total	%	Pria Male	Wanita Female	Jumlah Total	%	Pria Male	Wanita Female	Jumlah Total	%
Karyawan Tetap Permanent Employees	1.142	964	2.106	77,43	838	507	1.345	93,53	805	457	1.262	93,21
Karyawan Kontrak Contract Employees	281	333	614	22,57	55	38	93	6,47	63	29	92	6,79
Jumlah Total	1.423	1.297	2.720	100,00	893	545	1.438	100,00	868	486	1.354	100,00

Karyawan berdasarkan Jenjang Pendidikan [POJK C.3] Total Employees based on Education Level

Deskripsi Description	2025				2024				2023			
	Pria Male	Wanita Female	Jumlah Total	%	Pria Male	Wanita Female	Jumlah Total	%	Pria Male	Wanita Female	Jumlah Total	%
Strata Sarjana (S1, Apoteker, S2) Bachelor's Degree (S1), Pharmacist, Master's Degree (S2)	460	540	1.000	36,76	245	256	501	34,84	217	229	446	32,94
Diploma	240	345	585	21,51	55	60	115	8,00	50	53	103	7,61
Non-Sarjana (SMA, SMP, SD) Non-Degree (High School, Junior High School, Elementary School)	723	412	1.135	41,73	593	229	822	57,16	601	204	805	59,45
Jumlah Total	1.423	1.297	2.720	100,00	893	545	1.438	100,00	868	486	1.354	100,00

Jumlah Karyawan berdasarkan Level Jabatan [POJK C.3]
Total Employees based on Position Level

Deskripsi Description	2025				2024				2023			
	Pria Male	Wanita Female	Jumlah Total	%	Pria Male	Wanita Female	Jumlah Total	%	Pria Male	Wanita Female	Jumlah Total	%
Pelaksana (Non Staf - Supervisor) Executor (Non-Staff - Supervisor)	1.285	1.179	2.464	90,59	825	463	1.288	89,57	739	396	1.135	83,83
Manajemen (Senior Supervisor ke atas) Management (Senior Supervisor and above)	138	118	256	9,41	68	82	150	10,43	129	90	219	16,17
Jumlah Total	1.423	1.297	2.720	100,00	893	545	1.438	100,00	868	486	1.354	100,00

Jumlah Karyawan berdasarkan Usia [POJK C.3]
Total Employees based on Age

Deskripsi Description	2025				2024				2023			
	Pria Male	Wanita Female	Jumlah Total	%	Pria Male	Wanita Female	Jumlah Total	%	Pria Male	Wanita Female	Jumlah Total	%
18–24 Tahun 18–24 Years Old	194	192	386	14,19	70	68	138	9,60	90	71	161	11,89
25–34 Tahun 25–34 Years Old	548	453	1.001	36,80	451	308	759	52,78	441	264	705	52,07
35–44 Tahun 35–44 Years Old	413	309	722	26,54	290	116	406	28,23	265	108	373	27,55
45–54 Tahun 45–54 Years Old	170	215	385	14,15	70	53	123	8,55	62	42	104	7,68
>55 Tahun >55 Years Old	98	128	226	8,31	12	-	12	0,83	10	1	11	0,81
Jumlah Total	1.423	1.297	2.720	100,00	893	545	1.438	100,00	868	486	1.354	100,00

Tingkat Pergantian Karyawan [ESG S-03]
Employee Turnover Rate

Deskripsi Description	Jumlah Karyawan 2025 Total Employees in 2025	Persentase Karyawan Percentage to Total Employees (%)
Jumlah Karyawan Keluar Total Outgoing Employees	605	22,50
Jumlah Karyawan Baru Total Incoming Employees	725	26,65

Jumlah Karyawan Sementara [ESG S-04] [GRI 2-8]
Total Temporary Employees

Deskripsi Description	Jumlah Karyawan 2025 Total Employees in 2025	Persentase Karyawan Percentage to Total Employees (%)
Jumlah karyawan Perseroan yang dipegang oleh kontraktor dan/atau konsultan Total Company's employees managed by contractors and/or consultants	55	2,05

Catatan : Data demografi karyawan di atas mencakup karyawan Perseroan serta 4 (empat) Entitas Anak, yaitu Holi, Ethica, Probiotec Pty Ltd, dan PT Medika Inovasi Nusantara.
Note : The employee demographic data above includes the Company's employees as well as its four Subsidiaries, namely Holi, Ethica, Probiotec Pty Ltd, and PT Medika Inovasi Nusantara.

Program Pengembangan Sumber Daya Manusia [POJK F.22] [ESG S-05]

Program pengembangan SDM merupakan sarana strategis bagi Perseroan untuk mengoptimalkan kompetensi karyawan melalui pendidikan, pelatihan, serta keterlibatan dalam berbagai proyek internal. Program ini tidak hanya berfokus pada peningkatan kemampuan individu, tetapi juga menjadi penggerak pertumbuhan berkelanjutan bagi Perseroan. Selain pembelajaran di kelas, Divisi *Human Resources* juga menawarkan kesempatan belajar melalui praktik nyata agar karyawan siap menghadapi tantangan ekspansi dan inovasi bisnis. Dengan perencanaan yang terstruktur, program ini diselaraskan dengan kebutuhan perusahaan serta dinamika industri farmasi yang terus berkembang. [GRI 3-3]

Sepanjang tahun 2025, fokus program pengembangan kompetensi karyawan diarahkan pada aspek berikut: [GRI 404-2]

1. Kompetensi Umum (Inti dan Manajerial); serta
2. Kompetensi Teknis.

Adapun realisasi terkait program pengembangan SDM Perseroan sepanjang tahun 2025 terakhir diuraikan sebagai berikut:

Uraian Description	Jumlah Karyawan yang Memperoleh Pelatihan (Orang) Total Employees Received Training (People)	Jam Pelatihan Training Hours	Rata-rata Jam Pelatihan per Karyawan (Jam/Orang) Average Training Hours per Employee (Hour/Person)
Jumlah Total	2.579	6.010	2,33
Berdasarkan Gender Based on Gender			
Pria Male	1.350	3.914	2,61
Wanita Female	1.260	2.580	2,03

Human Resource Development Program [POJK F.22] [ESG S-05]

The Company's HR development programs serve as a strategic means to optimize employee competencies through education, training, and participation in internal projects. These programs focus not only on improving individual capabilities but also on driving the Company's sustainable growth. Beyond classroom learning, the Human Resources Division provides opportunities for experiential learning to prepare employees for challenges in business expansion and innovation. With a structured planning approach, these programs are aligned with the Company's needs and the evolving dynamics of the pharmaceutical industry. [GRI 3-3]

Throughout 2025, the employee competency development programs focused on the following areas: [GRI 404-2]

1. General Competencies (Core and Managerial); and
2. Technical Competencies.

The achievements and implementation of the Company's HR development programs during 2025 are presented as follows:

Uraian Description	Jumlah Program Total Program	Jumlah Peserta Total Participant
Pyfa	39	1.625
Ethica	403	3.682
Holi	71	463
Probiotec Pty Ltd	3	1.135
PT Medika Inovasi Nusantara	1	31
Jumlah Total	516	6.905

Catatan : Setiap karyawan dapat mengikuti lebih dari 1 (satu) program pengembangan kompetensi.

Note : Each employee may participate in more than 1 (one) competency development program.

Rencana Program Pengembangan SDM 2026

Dalam rangka memperkuat daya saing dan mencapai tujuan jangka panjang, Perseroan merancang program pengembangan SDM yang berfokus pada peningkatan kompetensi karyawan sesuai dengan Visi Perusahaan. Program ini juga menjadi langkah antisipatif dalam menghadapi dinamika tantangan dan peluang bisnis. Rencana pengembangan SDM pada tahun 2026 diuraikan sebagai berikut:

1. Pelatihan karyawan, baik yang bersifat internal maupun eksternal, termasuk pelatihan wajib lainnya, seperti pelatihan mendalam Respect@Work, pelatihan terkait *Good Manufacturing Practice* ("GMP"), pelatihan terkait *Standard Operating Procedure* ("SOP"), serta pelatihan terkait dukungan kepemimpinan;
2. Program pengembangan melalui berbagai project; serta
3. Program pengembangan melalui *coaching* dan *counselling*.

HR Development Program Plan for 2026

To strengthen competitiveness and achieve long-term objectives, the Company has designed HR development programs focused on improving employee competencies in line with the Company's Vision. These programs also serve as proactive measures to address the dynamic challenges and opportunities in the business environment. The human resource development plans for 2026 are described as follows:

1. Employee training programs, both internal and external, including other mandatory training, such as in-depth Respect@Work training, training related to *Good Manufacturing Practice* ("GMP"), training on *Standard Operating Procedures* ("SOP"), as well as leadership support training;
2. Development programs through a number of different projects; and
3. Development programs through coaching and counselling.

Akuntan Publik

Public Accountant

Nama Kantor Akuntan Publik Name of Public Accounting Firm	Purwanto, Susanti & Surja
Nama Akuntan Publik Name of Public Accountant	Daniel Amdhani Judistira, CPA
Alamat Address	Indonesia Stock Exchange Building Tower 2, 7 th Floor Jl. Jenderal Sudirman Kav. 52 – 53 Jakarta 12190
Opini Opinion	Wajar dalam semua hal yang material. Unqualified in all material respects.
Jasa yang Diberikan Service Provided	Audit : Mengaudit Laporan Keuangan Konsolidasian Perseroan dan Entitas Anak untuk tahun buku 2025. Non-Audit : Tidak ada. Audit : Audit of the Consolidated Financial Statements of the Company and its Subsidiaries for the 2025 financial year. Non-Audit : None.
Periode Penugasan Assignment Period	2025
Biaya Jasa (Fee) Audit Audit Fee	Audit : Rp1.200.000.000,00 Non-Audit : - Audit : Rp1,200,000,000.00 Non-Audit: -
Jasa Non-Audit Non-Audit Fee	Tidak terdapat jasa lainnya. Did not provide other services.

Lembaga dan Profesi Penunjang Pasar Modal

Capital Market Supporting Institutions and Professionals

Pencatatan dan Perdagangan Saham: Bursa Efek Indonesia

Listing and Trading of Shares: Indonesia Stock Exchange

Alamat Address	Jasa yang Diberikan Service Provided	Masa Penugasan Assignment Period
Gedung Bursa Efek Indonesia Menara 1 Jl. Jenderal Sudirman Kav. 52-53 Jakarta 12190	Pencatatan saham dan obligasi Perseroan. Recording the Company's shares and bonds.	Tidak terbatas. Unlimited.

Biro Administrasi Efek: PT Sinartama Gunita

Securities Administration Bureau: PT Sinartama Gunita

Alamat Address	Jasa yang Diberikan Service Provided	Masa Penugasan Assignment Period
Menara Tekno Lt. 7 Jl. Fachrudin No. 19, RT 01/RW 07 Kel. Kampung Bali, Kec. Tanah Abang Jakarta Pusat 10250	Pemeliharaan data saham dan penyelenggaraan RUPS Tahunan. Maintenance of share data and organization of the Annual GMS.	Tidak terbatas. Unlimited.

**Kustodian Sentral Efek Indonesia
Indonesian Central Securities Depository**

Alamat Address	Jasa yang Diberikan Service Provided	Masa Penugasan Assignment Period
Gedung Bursa Efek Indonesia Menara 1 Lt. 5 Jl. Jenderal Sudirman Kav. 52-53 Jakarta 12190	Melaksanakan pembayaran obligasi Perseroan kepada Pemegang dan Pelaksanaan Penambahan Modal Perseroan dengan memberikan Hak Memesan Efek Terlebih Dahulu I Tahun 2025 ("PMHMETD I"). Execution of the Company's bond payments to Security Holders and implementation of the Capital Increase with Pre-emptive Rights I in 2025 ("PMHMETD I").	Tidak terbatas. Unlimited.

**Notaris: Kantor Notaris Buntario Tigris, S.H., S.E., M.H
Notary: Notary Office of Buntario Tigris, S.H., S.E., M.H**

Alamat Address	Jasa yang Diberikan Service Provided	Masa Penugasan Assignment Period
Wisma Tigris Jl. Batu Ceper 19 DEF Jakarta Pusat 10120	Penyelenggaraan RUPS Tahunan 2025. Organization of 2025 Annual GMS.	2025

**Kantor Notaris Publik: Kantor Notaris Mochammad Nova Faisal, S.H., M.Kn
Public Notary Office: Notary Office of Mochammad Nova Faisal, S.H., M.Kn**

Alamat Address	Jasa yang Diberikan Service Provided	Masa Penugasan Assignment Period
World Capital Tower Lt. 17, Unit 01-02 Jl. Dr. Ide Anak Agung Gde Agung Lot. D Mega Kuningan Jakarta Selatan 12950	- Pembuatan Akta Pernyataan Rapat peningkatan modal ditempatkan dan disetor Perseroan sehubungan dengan pelaksanaan konversi Waran Seri I menjadi saham. - Pembuatan akta notaris sehubungan dengan Penawaran Umum Berkelanjutan Obligasi Berkelanjutan II Pyridam Farma Tahap I Tahun 2025. - Preparation of the Deed of Statement of Meeting Resolution regarding the increase of the Company's issued and paid-up capital in relation to the conversion of Series I Warrants into shares. - Preparation of notarial deeds in relation to the Continuing Public Offering of Obligasi Berkelanjutan II Pyridam Farma Tahap I Year 2025.	2025

**Kantor Notaris Publik: Kantor Notaris Pratiwi Handayani, S.H.
Public Notary Office: Notary Office of Pratiwi Handayani, S.H.**

Alamat Address	Jasa yang Diberikan Service Provided	Masa Penugasan Assignment Period
Gedung Jaya Lt. 2 Jl. MH. Thamrin No. 12 Jakarta 10340	Pembuatan akta notaris sehubungan dengan Rapat Umum Pemegang Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024. Preparation of notarial deeds in relation to the Bondholders General Meeting of Obligasi Berkelanjutan I Pyridam Farma Tahap III Year 2024.	2025

Konsultan Hukum: Armand Yapsunto Muharamsyah dan Rekan
Legal Consultant: Armand Yapsunto Muharamsyah and Partners

Alamat Address	Jasa yang Diberikan Service Provided	Masa Penugasan Assignment Period
Generali Tower Jl. Epicentrum Tengah, RT 02/RW 05 Karet Kuningan, Setiabudi Jakarta Selatan 12940	Asistensi sehubungan dengan Penawaran Umum Berkelanjutan Obligasi Berkelanjutan II Pyridam Farma Tahap I Tahun 2025. Assistance in relation to the Continuing Public Offering of Obligasi Berkelanjutan II Pyridam Farma Tahap I Year 2025.	2025

Wali Amanat: PT Bank KB Bukopin Tbk
Trustee: PT Bank KB Bukopin Tbk

Alamat Address	Jasa yang Diberikan Service Provided	Masa Penugasan Assignment Period
Jl. Letjen MT Haryono No. Kav 50-51, RT 03/ RW 04, Cikoko Kec. Pancoran Jakarta Selatan 12770	Mewakili kepentingan Pemegang Obligasi Perseroan. Representing the interests of the Company's Bondholders.	2025

Informasi pada Situs Web Perusahaan

Information on the Company's Website

Perseroan berkomitmen menjaga transparansi dengan menyediakan situs web resmi yang sesuai dengan ketentuan Peraturan Otoritas Jasa Keuangan No. 8/POJK.04/2015 tentang Situs Web Emiten atau Perusahaan Publik ("POJK 4/2015"). Melalui situs web ini, pemegang saham dan pemangku kepentingan lainnya dapat dengan mudah memperoleh informasi mengenai Perseroan. Informasi yang diungkapkan melalui situs web tersebut mencakup hal-hal sebagai berikut:

The Company is committed to maintaining transparency by providing an official website in accordance with the provisions of Financial Services Authority Regulation No. 8/POJK.04/2015 concerning the Websites of Issuers or Public Companies ("POJK 8/2015"). Through this website, the shareholders and other stakeholders can easily access information about the Company. The information disclosed on the website includes the following:

Deskripsi Description	Keterangan Remarks
Beranda Home	https://pyfa.co.id/id/homepage-bahasa-indonesia/
Profil Perusahaan Company Profile	
Tentang Kami About Us	https://pyfa.co.id/id/tentang-kami/
Direksi Board of Directors	https://pyfa.co.id/id/tentang-kami/direksi/
Dewan Komisaris Board of Commissioners	https://pyfa.co.id/id/tentang-kami/dewan-komisaris/
Struktur Organisasi Organization Structure	https://pyfa.co.id/id/tentang-kami/struktur-organisasi/
Struktur Kepemilikan Perseroan dan Entitas Anak Shareholding Structure of the Company and Subsidiaries	https://pyfa.co.id/id/tentang-kami/struktur-kepemilikan-perseroan-dan-entitas-anak/

Deskripsi Description	Keterangan Remarks
Jaringan Distribusi Distribution Network	https://pyfa.co.id/id/tentang-kami/jaringan-distribusi/
Tata Kelola Perusahaan Corporate Governance	https://pyfa.co.id/id/tata-kelola-perusahaan/
Institusi dan Profesi Penunjang Supporting Institutions and Professionals	https://pyfa.co.id/id/tentang-kami/institusi-dan-profesi-penunjang/
Tanggung Jawab Sosial Perusahaan Corporate Social Responsibility	https://pyfa.co.id/id/tentang-kami/tanggung-jawab-sosial-perusahaan/
Investor	
Laporan Tahunan dan Laporan Berkelanjutan Annual Report and Sustainability Report	https://pyfa.co.id/id/laporan-tahunan/
Laporan Keuangan Triwulan Quarterly Financial Report	https://pyfa.co.id/id/laporan-keuangan-triwulanan/
Ikhtisar Keuangan Financial Highlight	https://pyfa.co.id/id/ikhtisar-keuangan/
Presentasi Perusahaan Company Presentation	https://pyfa.co.id/id/presentasi-perusahaan/
Prospektus Prospectus	https://pyfa.co.id/id/prospektus/
Informasi terkait Rapat Umum Pemegang Saham General Meeting of Shareholders related Information	https://pyfa.co.id/id/informasi-terkait-rapat-umum-pemegang-saham/
Keterbukaan Informasi Information Disclosure	https://pyfa.co.id/id/keterbukaan-informasi/
Informasi Saham Shares Information	https://pyfa.co.id/id/informasi-saham/
Komposisi Pemegang Saham Shareholders Composition	https://pyfa.co.id/id/komposisi-pemegang-saham/
Dividen Historis Historical Dividend	https://pyfa.co.id/id/dividen-historis/
Informasi Obligasi Bond Information	https://pyfa.co.id/id/informasi-obligasi/
Produk Products	https://pyfa.co.id/id/produk-pyfa/
Sektor Usaha Our Business	https://pyfa.co.id/id/sektor-usaha/
CDMO	https://pyfa.co.id/our-business/cdmo
Marketing Authorization Marketing Authorization	https://pyfa.co.id/our-business/marketing-authorization-holder/
Berita News	
Blog & Informasi Lainnya Blog & Other Information	https://pyfahealth.com/blog/
Siaran Pers Press Release	https://pyfa.co.id/id/siaran-pers/
Publikasi Publications	https://pyfa.co.id/id/publikasi/
Video	https://pyfa.co.id/video/
Kontak Kami Contact Us	
Kontak Kami Contact Us	https://pyfa.co.id/id/kontak-kami/
Karier Career	https://pyfa.co.id/id/karir/



PYRIDAM
FARMA



04



ANALISIS DAN PEMBAHASAN MANAJEMEN

Management Discussions and Analysis

Tinjauan Ekonomi Economic Overview

Sepanjang tahun 2025, perekonomian global menunjukkan ketahanan yang relatif stabil di tengah berbagai tekanan dan ketidakpastian. Pertumbuhan ekonomi global tercatat sekitar 3,3%, didorong oleh peningkatan investasi berbasis teknologi, termasuk adopsi kecerdasan buatan, serta dukungan kebijakan fiskal dan moneter yang tetap akomodatif di berbagai negara. Namun demikian, dinamika global masih diwarnai oleh sejumlah risiko penurunan, seperti ketegangan geopolitik, fluktuasi harga komoditas, dan ketidakpastian kebijakan perdagangan yang berpotensi memengaruhi stabilitas rantai pasok dan aktivitas ekonomi.

Di sisi lain, perdagangan global tumbuh moderat dengan pergerakan harga komoditas yang berfluktuasi, di mana sebagian komoditas mengalami tekanan sementara komoditas energi mencatatkan kenaikan. Kondisi ini turut memengaruhi kinerja perdagangan internasional, khususnya bagi negara berkembang. Di tengah dinamika tersebut, perekonomian Indonesia tetap menunjukkan kinerja yang solid dengan pertumbuhan sebesar 5,11%, didukung oleh konsumsi domestik, pertumbuhan ekonomi digital, serta kebijakan fiskal yang ekspansif. Dari sisi produksi, sektor manufaktur termasuk industri farmasi dan jasa kesehatan berada pada zona ekspansi, seiring meningkatnya aktivitas industri dan permintaan domestik, serta didukung oleh realisasi investasi yang terus tumbuh.

Stabilitas makro ekonomi nasional tetap terjaga dengan inflasi yang terkendali dan sistem keuangan yang stabil. Transformasi ekonomi melalui digitalisasi, hilirisasi industri, serta penguatan sektor kesehatan dan manufaktur menjadi pilar penting dalam mendorong pertumbuhan yang berkelanjutan.

Throughout 2025, the global economy demonstrated relatively stable resilience amid various pressures and uncertainties. Global economic growth was recorded at around 3.3%, driven by increased technology-based investment, including the adoption of artificial intelligence, as well as continued accommodative fiscal and monetary policies across many countries. Nevertheless, global dynamics remained influenced by several downside risks, such as geopolitical tensions, commodity price fluctuations, and trade policy uncertainty, which have the potential to affect supply chain stability and economic activity.

On the other hand, global trade grew moderately amid fluctuating commodity prices, where certain commodities faced pressure while energy commodities recorded increases. This condition also affected international trade performance, particularly for developing countries. Amid these dynamics, Indonesia's economy continued to demonstrate solid performance with growth of 5.11%, supported by domestic consumption, digital economic growth, and expansionary fiscal policy. From the production side, manufacturing sectors, including the pharmaceutical industry and healthcare services, were in an expansionary zone, in line with increasing industrial activity and domestic demand, as well as continued investment growth.

National macroeconomic stability remained well maintained, with controlled inflation and a stable financial system. Economic transformation through digitalization, downstream industrial development, and strengthening of the healthcare and manufacturing sectors became key pillars in driving sustainable growth.

Tinjauan Industri Industry Overview

Industri kesehatan dan farmasi di Indonesia pada tahun 2025 menunjukkan pertumbuhan yang tetap kuat, didorong oleh meningkatnya kebutuhan layanan kesehatan, perluasan cakupan jaminan kesehatan nasional, serta agenda transformasi sistem kesehatan yang terus digencarkan pemerintah. Kinerja industri kimia, farmasi, dan obat tradisional yang tumbuh sekitar 8,35% mencerminkan permintaan yang solid, baik dari sisi konsumsi domestik maupun kebutuhan

The healthcare and pharmaceutical industry in Indonesia in 2025 continued to show strong growth, driven by increasing healthcare needs, the expansion of national health insurance coverage, and ongoing government efforts to accelerate healthcare system transformation. The performance of the chemical, pharmaceutical, and traditional medicine industry, which grew by around 8.35%, reflects solid demand from both domestic consumption and the need to strengthen healthcare

penguatan kapasitas layanan kesehatan. Peningkatan jumlah fasilitas kesehatan, penguatan layanan rujukan, serta tren peningkatan belanja kesehatan masyarakat turut menjadi faktor pendorong utama bagi pertumbuhan industri ini.

Di sisi struktural, industri farmasi nasional masih menghadapi tantangan ketergantungan impor bahan baku yang tinggi, dengan sekitar 85% bahan baku obat berasal dari luar negeri. Kondisi ini menjadikan industri rentan terhadap fluktuasi nilai tukar, volatilitas harga global, serta potensi disrupsi rantai pasok akibat dinamika geopolitik dan kebijakan perdagangan internasional. Oleh karena itu, pemerintah terus mendorong program substitusi impor melalui pengembangan industri bahan baku farmasi dalam negeri, termasuk melalui insentif investasi, kemitraan strategis, serta penguatan ekosistem riset dan inovasi. Langkah ini menjadi krusial untuk meningkatkan kemandirian industri sekaligus menjaga stabilitas pasokan dan efisiensi biaya produksi.

Dari sisi regulasi dan kualitas, peningkatan standar kepatuhan global mendorong pelaku industri untuk memperkuat implementasi Cara Pembuatan Obat yang Baik (CPOB), sistem jaminan mutu, serta keterlacakan produk sepanjang rantai pasok. Tuntutan ini tidak hanya berasal dari regulator domestik, tetapi juga dari pasar ekspor yang semakin menekankan aspek keamanan, kualitas, dan transparansi produk. Dengan demikian, investasi pada teknologi produksi, sistem digital, serta penguatan tata kelola menjadi faktor penting dalam menjaga daya saing industri farmasi nasional di tingkat regional maupun global.

Perkembangan teknologi digital turut mempercepat transformasi industri kesehatan, khususnya dalam aspek layanan dan distribusi. Adopsi *telemedicine*, *e-prescription*, serta integrasi rekam medis elektronik semakin meluas, didukung oleh pertumbuhan sektor informasi dan komunikasi yang tinggi. Selain itu, pemanfaatan teknologi dalam manajemen rantai pasok dan distribusi farmasi meningkatkan efisiensi, akurasi permintaan, serta visibilitas stok secara *real-time*. Digitalisasi ini tidak hanya memperluas akses layanan kesehatan, tetapi juga membuka peluang model bisnis baru yang lebih adaptif terhadap perubahan perilaku konsumen.

Secara keseluruhan, industri kesehatan dan farmasi di tahun 2025 berada pada fase pertumbuhan yang disertai dengan transformasi struktural. Peluang ekspansi tetap terbuka luas seiring dengan meningkatnya kebutuhan layanan kesehatan dan dukungan kebijakan pemerintah, namun keberhasilan pelaku industri akan sangat ditentukan oleh kemampuan dalam mengelola risiko rantai pasok, meningkatkan kemandirian bahan baku, serta mengakselerasi transformasi digital secara terintegrasi.

service capacity. The increase in healthcare facilities, strengthening of referral services, and rising healthcare spending trends also served as key growth drivers for the industry.

Structurally, the national pharmaceutical industry still faces challenges related to high dependence on imported raw materials, with approximately 85% of pharmaceutical raw materials sourced from abroad. This condition makes the industry vulnerable to exchange rate fluctuations, global price volatility, and potential supply chain disruptions caused by geopolitical dynamics and international trade policies. Therefore, the government continues to promote import substitution programs through the development of domestic pharmaceutical raw material industries, including investment incentives, strategic partnerships, and strengthening of the research and innovation ecosystem. These measures are crucial to increasing industrial self-reliance while maintaining supply stability and production cost efficiency.

From a regulatory and quality perspective, increasing global compliance standards have encouraged industry players to strengthen the implementation of Good Manufacturing Practice (GMP), quality assurance systems, and end-to-end product traceability across the supply chain. These requirements are driven not only by domestic regulators but also by export markets, which increasingly emphasize product safety, quality, and transparency. Accordingly, investment in production technology, digital systems, and governance strengthening has become an important factor in maintaining the competitiveness of the national pharmaceutical industry at both regional and global levels.

Digital technology development has further accelerated the transformation of the healthcare industry, particularly in services and distribution. The adoption of telemedicine, e-prescription, and electronic medical record integration has become increasingly widespread, supported by strong growth in the information and communication sector. In addition, the use of technology in pharmaceutical supply chain and distribution management has improved efficiency, demand accuracy, and real-time inventory visibility. This digitalization not only expands access to healthcare services but also opens new business model opportunities that are more adaptive to changing consumer behavior.

Overall, the healthcare and pharmaceutical industry in 2025 is in a growth phase accompanied by structural transformation. Expansion opportunities remain wide open in line with increasing healthcare demand and government policy support; however, the success of industry players will largely depend on their ability to manage supply chain risks, improve raw material independence, and accelerate integrated digital transformation.

Tinjauan Kinerja Operasional per Segmen

Operational Performance Overview per Business Segment

Kinerja operasional Perseroan terbagi ke dalam 2 (dua) segmen utama, yaitu segmen produk farmasi, *esthetic*, dan jasa maklon; serta segmen produk alat kesehatan. Informasi mengenai kinerja masing-masing segmen tersebut diuraikan sebagai berikut:

The Company's operational performance is divided into 2 (two) main segments, namely the pharmaceutical products, esthetics, and toll manufacturing services segment; and the medical equipment products segment. Information on the performance of each segment is presented as follows:

(dalam jutaan Rupiah / in million Rupiah)

Uraian	2025	2024	Pertumbuhan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Pendapatan Neto Net Revenues					
Produk Farmasi, Kecantikan, dan Jasa Manufaktur	2.752.919	1.911.772	841.146	44,00	Pharmaceutical Products, Esthetic, and Toll Manufacturing Service
Produk Alat Kesehatan	7.503	9.040	(1.536)	(16,99)	Medical Equipment Products
Jumlah	2.760.422	1.920.812	839.610	43,71	Total

Pada tahun 2025, pendapatan neto Perseroan tercatat sebesar Rp2,76 triliun. Jumlah ini meningkat sebesar 43,71% atau setara Rp839,61 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp1,92 triliun. Kondisi ini disebabkan oleh meningkatnya pendapatan neto dari segmen produk farmasi, kecantikan, dan manufaktur sebesar 44,00%.

In 2025, the Company's net revenues were recorded at Rp2.76 trillion. This figure increased by 43.71%, or equivalent to Rp839.61 billion, compared to Rp1.92 trillion in 2024. This condition was due to higher net revenues from the pharmaceutical, beauty, and manufacturing segments, which increased by 44.00%.

Segmen Usaha Produk Farmasi, *Esthetic*, dan Jasa Maklon

Produk Farmasi

Perseroan terus memperkuat posisinya di industri farmasi nasional melalui pengembangan portofolio produk yang mencakup obat resep serta produk kesehatan konsumen (*consumer health*). Seluruh pengembangan dilakukan secara berkelanjutan melalui aktivitas penelitian dan pengembangan (*Research & Development*/"R&D") yang berorientasi pada inovasi. Pada Divisi Obat Resep, fokus diarahkan pada riset, pengembangan, dan pemasaran produk di berbagai area terapeutik untuk memberikan manfaat klinis sekaligus berkontribusi pada peningkatan kualitas hidup masyarakat. Upaya tersebut diperkuat melalui kolaborasi dengan mitra strategis di sektor kesehatan guna memastikan ketersediaan produk yang sesuai kebutuhan pasar serta memenuhi ketentuan regulasi yang berlaku.

Dalam operasionalnya, Divisi Obat Resep memproduksi dan memasarkan beragam jenis obat, termasuk inovator, *branded generic*, dan *unbranded generic*, sehingga Perseroan mampu menjangkau segmen pasar yang lebih luas. Produk-produk tersebut didistribusikan melalui jaringan mitra distributor yang

Pharmaceutical Products, Esthetic, and Toll Manufacturing Services Business Segments

Pharmaceutical Products

The Company continues to strengthen its presence in the national pharmaceutical industry through the development of a comprehensive product portfolio encompassing prescription medicines and consumer health products. All product development activities are carried out on a sustainable basis through innovation-driven Research & Development ("R&D") activities. Within the Prescription Medicines Division, the Company focuses on the research, development, and marketing of products across various therapeutic areas, with the objective of delivering clinical benefits while contributing to the improvement of quality of life for the public. These efforts are further reinforced through collaborations with strategic partners in the healthcare sector to ensure product availability that meets market needs and complies with applicable regulatory requirements.

In its operations, the Prescription Medicines Division manufactures and markets a wide range of pharmaceutical products, including innovator drugs, branded generics, and unbranded generics, enabling the Company to serve a broad spectrum of market segments. These products are distributed through a network of distributor

tersebar di seluruh Indonesia untuk memastikan akses yang merata bagi tenaga kesehatan dan pasien. Aktivitas promosi dijalankan oleh Tim Penjualan yang tersebar di berbagai wilayah secara profesional. Selain itu, Perseroan secara aktif mengikuti simposium dan seminar kesehatan untuk memperkuat hubungan dengan komunitas medis. Sebagai bentuk kontribusi terhadap peningkatan akses kesehatan nasional, Perseroan dan Entitas Anak, yaitu PT Holi Pharma dan PT Ethica Industri Farmasi, turut mendukung Program Jaminan Kesehatan Nasional ("JKN") melalui penyediaan produk *unbranded generic* yang berkualitas dan terjangkau.

Pada saat yang sama, pengembangan produk kesehatan konsumen menjadi salah satu pilar pertumbuhan strategis Perseroan. Portofolio produk ini mencakup suplemen, vitamin, serta produk berbahan alami yang dirancang untuk menjaga imunitas, mendukung pencegahan penyakit, dan meningkatkan kesehatan masyarakat secara menyeluruh. Melalui Divisi *Consumer Health*, Perseroan terus mengembangkan portofolio produk dengan memperkuat investasi di bidang pemasaran dan pengembangan produk. Sejak tahun 2020, Perseroan juga mengoptimalkan platform digital, termasuk *e-commerce* dan media sosial, untuk memperluas jangkauan distribusi produk kesehatan konsumen di seluruh Indonesia. Peluncuran *umbrella brand* Pyfahealth menjadi langkah strategis dalam menghadirkan rangkaian produk vitamin dan suplemen yang relevan dengan kebutuhan konsumen modern. Dengan komitmen kuat terhadap inovasi, kualitas, dan keberlanjutan, Perseroan bertekad untuk terus menghadirkan solusi kesehatan yang terpercaya dan memberikan nilai tambah bagi seluruh lapisan masyarakat Indonesia.

Perseroan merencanakan dan mengembangkan alur proses yang diperlukan untuk merealisasikan produk melalui penyusunan rencana penjualan yang mempertimbangkan proyeksi berdasarkan kondisi pasar serta karakteristik penjualan pada periode sebelumnya. Proses produksi dikendalikan secara menyeluruh dengan memastikan seluruh personel memiliki kompetensi yang dipersyaratkan. Setiap tahapan produksi hanya dapat dilanjutkan setelah memenuhi standar proses dan produk yang telah ditetapkan. Tahapan proses produksi telah ditetapkan secara jelas, mulai dari penimbangan hingga pengemasan primer dan pengemasan sekunder.

Selain itu, Perseroan juga melaksanakan pengendalian mutu untuk memastikan produk secara konsisten memenuhi standar kualitas sesuai dengan tujuan penggunaannya. Pengendalian mutu dilakukan menggunakan metode yang telah divalidasi dan mengacu pada standar kompendial terbaru, sejak penerimaan bahan baku hingga distribusi produk jadi.

Produk *Esthetic*

Sebagai bagian dari strategi diversifikasi bisnis, Perseroan memperluas portofolio usahanya ke segmen estetika sejak tahun 2018 melalui kemitraan strategis dengan perusahaan

partners across Indonesia to ensure equitable access for healthcare professionals and patients. Promotional activities are carried out professionally by the Sales Team across various regions. In addition, the Company actively participates in healthcare symposiums and seminars to strengthen engagement with the medical community. As part of its contribution to improving national healthcare access, the Company and its Subsidiaries, PT Holi Pharma and PT Ethica Industri Farmasi, support the National Health Insurance Program (Jaminan Kesehatan Nasional/"JKN") through the provision of high-quality and affordable unbranded generic products.

At the same time, the development of consumer health products represents one of the Company's strategic growth pillars. This portfolio includes supplements, vitamins, and natural-based products designed to support immune function, disease prevention, and overall public health. Through the Consumer Health Division, The Company continues to develop its product portfolio by strengthening investments in marketing and product development. Since 2020, the Company has also leveraged digital platforms, including *e-commerce* channels and social media, to expand the distribution reach of consumer health products throughout Indonesia. The launch of the Pyfahealth umbrella brand marks a strategic initiative to introduce a wide range of vitamin and supplement products that are relevant to the needs of modern consumers. With a strong commitment to innovation, quality, and sustainability, the Company remains dedicated to delivering trusted healthcare solutions and creating added value for all segments of Indonesian society.

The Company plans and develops the necessary process flows to realize its products through the preparation of sales plans that consider projections based on market conditions and sales characteristics in previous periods. The production process is comprehensively controlled by ensuring that all personnel possess the required competencies. Each stage of the production process may only proceed after meeting the established process and product standards. The stages of the production process have been clearly defined, from weighing to primary and secondary packaging.

In addition, the Company also implements quality control procedures to ensure that products consistently meet quality standards in accordance with their intended use. Quality control is carried out using validated methods and refers to the latest compendial standards, from the receipt of raw materials through to the distribution of finished products.

Esthetic Products

As part of its business diversification strategy, the Company expanded its business portfolio into the esthetics segment in 2018 through strategic partnerships with international

internasional untuk mendistribusikan berbagai produk estetika di Indonesia. Langkah ini menjadi pijakan penting dalam memperkuat posisi Perseroan di industri kesehatan dan kecantikan yang berkembang pesat, sekaligus merespons peningkatan permintaan terhadap produk estetika yang aman, berkualitas, dan inovatif. Perseroan berkomitmen menghadirkan solusi unggulan yang mendukung praktek tenaga medis dan profesional kecantikan dalam memberikan layanan estetika modern.

Pada tahun 2021, Perseroan memperkuat fokus segmen ini dengan meluncurkan Divisi Pyfaesthetic, yang didukung oleh tim pemasaran berpengalaman dan berfokus pada distribusi produk-produk estetika kepada klinik dan dokter spesialis kecantikan dan dermatologi. Untuk memperluas jangkauan pasar dan meningkatkan *brand awareness*, Perseroan secara aktif mengikuti berbagai simposium dan konferensi internasional, serta menyelenggarakan *hands-on workshop* dan *webinar* edukatif bagi komunitas profesional. Melalui langkah pengembangan yang terarah dan konsisten, Perseroan menegaskan aspirasinya untuk menjadi penyedia solusi estetika yang inovatif, terpercaya, dan relevan dengan kebutuhan pasar Indonesia yang terus berkembang.

Jasa Maklon

Perseroan menghadirkan layanan jasa maklon sebagai solusi produksi terintegrasi bagi perusahaan mitra yang ingin mengembangkan produk dengan standar kualitas tinggi serta kepatuhan penuh terhadap regulasi. Layanan ini mencakup proses manufaktur berbagai bentuk produk, mulai dari suplemen dan vitamin hingga obat-obatan, yang dikembangkan berdasarkan spesifikasi dan formula yang disepakati bersama. Dengan dukungan fasilitas produksi berteknologi modern dan sistem manajemen mutu yang ketat, Perseroan memastikan setiap produk memenuhi standar keamanan, kualitas, dan efektivitas sesuai ketentuan nasional maupun internasional.

Pelaksanaan jasa maklon didukung oleh tim profesional berpengalaman di bidang R&D, formulasi, produksi, hingga pengemasan, dengan penerapan prinsip *Good Manufacturing Practice* ("GMP") pada setiap tahap proses. Perseroan juga terus memperkuat kapabilitas dan inovasi operasional guna memberikan nilai tambah yang kompetitif bagi mitra bisnis. Pada tahun 2024, Perseroan bersama Entitas Anak memperkenalkan layanan *Contract Development & Manufacturing Organization* ("CDMO") sebagai tonggak penting dalam ekspansi portofolio layanan. Layanan ini dilengkapi fasilitas R&D yang lebih maju serta melibatkan Tim Ahli dari Indonesia dan Australia, melayani berbagai sediaan farmasi seperti tablet, kapsul, serbuk, cairan, krim, hingga injeksi. Inisiatif tersebut menegaskan komitmen Perseroan dalam menyediakan layanan manufaktur yang inovatif, kompetitif, dan memiliki daya saing global. Melalui Entitas Anak di Australia, Probiotec Pty Ltd, Perseroan juga menyediakan layanan *Contract Development and Manufacturing Organization* ("CDMO") serta *co-packing*

companies to distribute a range of esthetic products in Indonesia. This initiative marked an important milestone in strengthening the Company's position in the rapidly growing healthcare and beauty industry, while also responding to increasing demand for safe, high-quality, and innovative esthetic products. The Company is committed to delivering superior solutions that support medical practitioners and esthetic professionals in providing modern esthetic services.

In 2021, the Company further strengthened its focus on this segment with the launch of the Pyfaesthetic Division, supported by an experienced marketing team focused on the distribution of esthetic products to clinics and specialist doctors in esthetics and dermatology. To expand market reach and increase brand awareness, the Company actively participates in various international symposium and conferences, and organizes hands-on workshops as well as educational webinars for the professional community. Through these focused and consistent development initiatives, the Company affirms its aspiration to become a provider of innovative, reliable, and market-relevant esthetic solutions for Indonesia's growing market.

Toll Manufacturing Services

The Company provides toll manufacturing services as an integrated production solution for partner companies seeking to develop products that meet high quality standards and full regulatory compliance. These services encompass the manufacturing of various product forms, ranging from supplements and vitamins to pharmaceutical products, developed in accordance with mutually agreed specifications and formulas. Supported by modern, technology-driven production facilities and a stringent quality management system, the Company ensures that each product meets applicable national and international standards for safety, quality, and efficacy.

The delivery of toll manufacturing services is supported by a team of experienced professionals across R&D, formulation, production, and packaging functions, with the consistent application of Good Manufacturing Practice ("GMP") principles at every stage of the process. The Company continues to strengthen its operational capabilities and innovation to provide competitive added value to its business partners. In 2024, the Company with its Subsidiaries introduced Contract Development & Manufacturing Organization ("CDMO") services as a significant milestone in the expansion of its service portfolio. These services are supported by more advanced R&D facilities and the involvement of expert teams from Indonesia and Australia, serving a wide range of pharmaceutical dosage forms, including tablets, capsules, powders, liquids, creams, and injectables. This initiative underscores the Company's commitment to delivering innovative, competitive, and globally competitive manufacturing services. Through its Subsidiary in Australia, Probiotec Pty Ltd, the Company also provides Contract

bagi mitra internasional dalam memenuhi kebutuhan produk kesehatan di pasar Australia.

Development and Manufacturing Organization ("CDMO") as well as co-packing services for international partners to meet healthcare product needs in the Australian market.

Kinerja dan Profitabilitas Segmen Produk Farmasi, *Esthetic*, dan Jasa Maklon

Performance and Profitability of Pharmaceutical Products, *Esthetic*, and Toll Manufacturing Services Business Segment

(dalam jutaan Rupiah / in million Rupiah)

Uraian	2025	2024	Pertumbuhan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Pendapatan Neto	2.752.919	1.911.772	841.146	44,00	Net Revenues
Beban Pokok Penjualan	(2.172.569)	(1.379.419)	(793.151)	57,50	Cost of Revenues
Laba Bruto	580.350	532.354	47.996	9,02	Gross Profit

Pendapatan Neto

Pada tahun 2025, pendapatan neto Perseroan pada segmen produk farmasi, *esthetic*, dan jasa maklon tercatat sebesar Rp2,75 triliun. Jumlah ini meningkat sebesar 44,00% atau setara Rp841,15 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp1,91 triliun. Segmen ini tetap menjadi kontributor utama terhadap total pendapatan neto Perseroan dengan porsi sebesar 99,73% pada periode berjalan.

Net Revenues

In 2025, the Company's net revenues from the pharmaceutical products, *esthetic*, and toll manufacturing services segments amounted to Rp2.75 trillion. This represents an increase of 44.00%, or equivalent to Rp841.15 billion, compared to Rp1.91 trillion in 2024. This segment remained the Company's main contributor, accounting for 99.73% of total net revenues during the period.

Laba Bruto

Pada tahun 2025, laba bruto Perseroan pada segmen produk farmasi, *esthetic*, dan jasa maklon tercatat sebesar Rp580,35 miliar. Jumlah ini meningkat sebesar 9,02% atau setara Rp48,00 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp532,35 miliar. Segmen ini berkontribusi sebesar 99,52% dari total laba bruto Perseroan.

Gross Profit

In 2025, the Company's gross profit from the pharmaceutical products, *esthetic*, and toll manufacturing services segments amounted to Rp580.35 billion. This represents an increase of 9.02%, or equivalent to Rp48.00 billion, compared to Rp532.35 billion in 2024. This segment contributed 99.52% of the Company's total gross profit.

Segmen Usaha Produk Alat Kesehatan

Segmen usaha produk alat kesehatan Perseroan dikembangkan untuk memenuhi kebutuhan beragam sektor, termasuk laboratorium, rumah sakit, klinik, serta pasar ritel. Melalui portofolio produk yang terus berkembang, Perseroan menawarkan beragam kategori alat kesehatan, mulai dari peralatan medis umum hingga perangkat khusus yang menunjang proses diagnostik, terapi, dan perawatan pasien. Setiap produk dirancang untuk mendukung peningkatan mutu layanan kesehatan nasional, selaras dengan komitmen Perseroan dalam menghadirkan solusi inovatif yang aman, berkualitas, dan memiliki nilai guna yang tinggi.

Menyesuaikan perkembangan teknologi dan perubahan perilaku konsumen, sejak tahun 2020 Perseroan telah mengoptimalkan pemanfaatan platform digital, termasuk *e-commerce*, sebagai kanal pemasaran untuk produk alat kesehatan. Inisiatif ini

Medical Equipment Products Business Segment

The Company's medical equipment products business segment is developed to meet the needs of a wide range of sectors, including laboratories, hospitals, clinics, and the retail market. Through an expanding product portfolio, the Company offers various categories of medical equipment, ranging from general medical equipment to specialized equipment that support diagnostic, therapeutic, and patient care processes. Each product is designed to contribute to the improvement of national healthcare service quality, in line with the Company's commitment to delivering innovative, safe, high-quality solutions with strong practical value.

In response to technological advancements and changing consumer behavior, since 2020 the Company has optimized the use of digital platforms, including *e-commerce*, as marketing channels for its medical equipment products.

bertujuan memperluas akses dan ketersediaan produk bagi konsumen, tenaga medis, serta berbagai institusi kesehatan di seluruh Indonesia. Dengan strategi distribusi yang terintegrasi dan pendekatan pemasaran berbasis teknologi digital, Perseroan semakin memperkuat kehadirannya di industri alat kesehatan melalui penyediaan produk yang relevan dengan kebutuhan pasar dan sejalan dengan dinamika kemajuan sektor kesehatan modern.

This initiative aims to broaden access to and availability of products for consumers, healthcare professionals, and healthcare institutions throughout Indonesia. Through an integrated distribution strategy and a technology-driven marketing approach, the Company continues to strengthen its presence in the medical equipment industry by providing products that are aligned with market needs and the evolving dynamics of the modern healthcare sector.

Kinerja dan Profitabilitas Segmen Usaha Produk Alat Kesehatan

Performance and Profitability of Medical Equipment Products Business Segment

(dalam jutaan Rupiah / in million Rupiah)

Uraian	2025	2024	Pertumbuhan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Pendapatan Neto	7.503	9.040	(1.536)	(16,99)	Net Revenues
Beban Pokok Penjualan	(4.708)	(4.914)	205	(4,18)	Cost of Revenues
Laba Bruto	2.795	4.126	(1.331)	(32,26)	Gross Profit

Pendapatan Neto

Pada tahun 2025, pendapatan netto Perseroan pada segmen produk alat kesehatan tercatat sebesar Rp7,50 miliar. Jumlah ini menurun sebesar 16,99% atau setara Rp1,54 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp9,04 miliar. Pendapatan pada segmen ini berkontribusi sebesar 0,27% terhadap total pendapatan netto Perseroan.

Net Revenues

In 2025, the Company's net revenues from the medical equipment products segment amounted to Rp7.50 billion. This figure decreased by 16.99%, or equivalent to Rp1.54 billion, compared to Rp9.04 billion in 2024. Revenues from this segment contributed 0.27% to the Company's total net revenues.

Laba Bruto

Pada tahun 2025, laba bruto Perseroan pada segmen produk alat kesehatan tercatat sebesar Rp2,80 miliar. Jumlah ini menurun sebesar 32,26% atau setara Rp1,33 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp4,13 miliar. Segmen ini berkontribusi sebesar 0,48% terhadap total laba bruto Perseroan.

Gross Profit

In 2025, the Company's gross profit from the medical equipment products segment amounted to Rp2.80 billion. This amount decreased by 32.26% or equivalent to Rp1.33 billion, compared to Rp4.13 billion in 2024. This segment contributed 0.48% to the Company's total gross profit.

Tinjauan Keuangan

Financial Overview

Tinjauan Keuangan Perseroan disusun berdasarkan Laporan Keuangan Konsolidasian per 31 Desember 2025 yang telah diaudit oleh Kantor Akuntan Publik ("KAP") Purwanto Susanti dan Surja dengan opini wajar tanpa modifikasi dan paragraf hal lain mengenai tujuan penerbitan laporan auditor independen. Penyajian ini memberikan gambaran komprehensif mengenai kinerja keuangan Perseroan dan Entitas Anak. Informasi mengenai perkembangan

The Financial Review is prepared based on the Consolidated Financial Statements as of December 31, 2025, which have been audited by Purwanto, Susanti and Surja Public Accounting Firm with an opinion that it was presented fairly without modification and an emphasis of matter paragraph regarding the purpose of the issuance of the independent auditor's report. This presentation provides a comprehensive overview of the financial performance of the Company and its Subsidiaries.

kinerja keuangan selama 2 (dua) tahun terakhir diuraikan sebagai berikut:

Information on the development of the Company's financial performance over the past 2 (two) years is presented as follows:

Laporan Posisi Keuangan Konsolidasian Consolidated Statement of Financial Position

Aset Assets

(dalam jutaan Rupiah / in million Rupiah)

Uraian	2025	2024	Pertumbuhan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Aset Lancar Current Assets					
Kas dan Setara Kas	101.788	351.857	(250.069)	(71,07)	Cash and Cash Equivalents
Piutang Usaha – Pihak Ketiga – Neto	755.689	645.396	110.293	17,09	Trade Receivables – Third Parties – Net
Piutang Lain-Lain - Pihak Ketiga	5.228	7.563	(2.335)	(30,88)	Other Receivables – Third Parties
Persediaan – Neto	483.971	457.173	26.798	5,86	Inventories – Net
Uang Muka	40.622	46.505	(5.883)	(12,65)	Advances
Biaya Dibayar di Muka	23.504	17.610	5.894	33,47	Prepaid Expenses
Pajak Dibayar di Muka	9.803	9.312	492	5,28	Prepaid Taxes
Aset Keuangan Lancar Lainnya	1.100	1.642	(542)	(33,00)	Other Current Financial Assets
Jumlah Aset Lancar	1.421.704	1.537.057	(115.353)	(7,50)	Total Current Assets
Aset Tidak Lancar Non-Current Assets					
Investasi Saham	88.518	77.004	11.514	14,95	Investment in Shares
Aset Pajak Tangguhan – Neto	22.091	49.488	(27.396)	(55,36)	Deferred Tax Assets – Net
Aset Tetap – Neto	1.153.339	1.126.861	26.477	2,35	Fixed Assets – Net
Aset Hak-Guna – Neto	1.169.654	403.643	766.011	189,77	Right-of-use Assets – Net
Aset Tak Berwujud – Neto	2.809.262	2.588.408	220.853	8,53	Intangible Assets – Net
Taksiran Tagihan Pajak Penghasilan	49.763	24.965	24.798	99,33	Estimated Claims for Tax Refund
Uang Muka Pembelian Aset Tetap	52.529	-	52.529	100,00	Advance for Purchase of Fixed Assets
Aset Tidak Lancar Lainnya	4.270	3.664	606	16,54	Other Non-Current Assets
Jumlah Aset Tidak Lancar	5.349.426	4.274.033	1.075.393	25,16	Total Non-Current Assets
Jumlah Aset	6.771.130	5.811.091	960.040	16,52	Total Assets

Aset

Pada tahun 2025, jumlah aset Perseroan tercatat sebesar Rp6,77 triliun. Jumlah ini meningkat sebesar 16,52% atau setara Rp960,04 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp5,81 triliun. Komposisi aset Perseroan di tahun 2025 terdiri dari 21,00% aset lancar dan 79,00% aset tidak lancar.

Aset Lancar

Pada tahun 2025, jumlah aset lancar Perseroan tercatat sebesar Rp1,42 triliun. Jumlah ini menurun sebesar 7,50% atau setara Rp115,35 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp1,54 triliun. Kondisi ini terutama disebabkan oleh menurunnya kas dan setara kas sebesar Rp250,07 miliar atau setara 71,07%.

Assets

In 2025, the Company's total assets were recorded at Rp6.77 trillion. This represents an increase of 16.52%, or equivalent to Rp960.04 billion, compared to Rp5.81 trillion in 2024. The composition of the Company's assets in 2025 consisted of 21.00% current assets and 79.00% non-current assets.

Current Assets

In 2025, the Company's total current assets were recorded at Rp1.42 trillion. This represents a decrease of 7.50%, or equivalent to Rp115.35 billion, compared to Rp1.54 trillion in 2024. This decline was mainly due to a decrease in cash and cash equivalents of Rp250.07 billion, or 71.07%.

Aset Tidak Lancar

Pada tahun 2025, jumlah aset tidak lancar Perseroan tercatat sebesar Rp5,35 triliun. Jumlah ini meningkat sebesar 25,16% atau setara Rp1,08 triliun, dibandingkan tahun 2024 yang tercatat sebesar Rp4,27 triliun. Kondisi ini terutama disebabkan oleh peningkatan aset hak guna – neto sebesar Rp766,01 miliar atau setara 189,77%.

Non-Current Assets

In 2025, the Company's total non-current assets were recorded at Rp5.35 trillion. This represents an increase of 25.16%, or equivalent to Rp1.08 trillion, compared to Rp4.27 trillion in 2024. This increase was mainly due to a rise in right-of-use assets – net of Rp766.01 billion, or 189.77%.

Liabilitas**Liabilities**

(dalam jutaan Rupiah / in million Rupiah)

Uraian	2025	2024	Pertumbuhan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Liabilitas Jangka Pendek Current Liabilities					
Utang Bank Jangka Pendek	189.737	209.232	(19.495)	(9,32)	Short-Term Bank Loans
Utang Usaha – Pihak Ketiga	292.767	239.665	53.102	22,16	Trade Payables – Third Parties
Utang Lain-Lain – Pihak Ketiga	68.597	46.125	22.472	48,72	Other Payables – Third Parties
Utang Pajak	59.922	34.174	25.748	75,34	Taxes Payable
Beban Akrual	136.990	82.110	54.880	66,84	Accruals
Liabilitas Imbalan Kerja Karyawan Jangka Pendek	139.005	127.335	11.670	9,16	Short-Term Employee Benefits Liability
Utang Jangka Panjang yang Akan Jatuh Tempo dalam Waktu Satu Tahun:					Current Maturities of Long-Term Debts:
Utang Bank Jangka Panjang	184.862	15.743	169.119	1.074,23	Long-Term Bank Loans
Liabilitas Sewa	74.081	49.021	25.061	51,12	Lease Liabilities
Utang Obligasi – Neto	-	398.875	(398.875)	(100,00)	Bonds Payable – Net
Jumlah Liabilitas Jangka Pendek	1.145.961	1.202.279	(56.318)	(4,68)	Total Current Liabilities
Liabilitas Jangka Panjang Non-Current Liabilities					
Liabilitas Jangka Panjang – Setelah Dikurangi Bagian yang Akan Jatuh Tempo dalam Waktu Satu Tahun:					Long-Term Debt – Net of Current Maturities:
Utang Bank Jangka Panjang	2.041.621	2.023.743	17.878	0,88	Long-Term Bank Loans
Utang Obligasi – Neto	1.217.383	797.533	419.850	52,64	Bonds Payable – Net
Liabilitas Sewa	1.133.722	372.830	760.892	204,09	Lease Liabilities
Liabilitas Imbalan Kerja Karyawan Jangka Panjang	46.764	50.533	(3.768)	(7,46)	Long-Term Employee Benefits Liability
Liabilitas Pajak Tangguhan – Neto	200.497	324.626	(124.128)	(38,24)	Deferred Tax Liabilities – Net
Jumlah Liabilitas Jangka Panjang	4.639.988	3.569.265	1.070.723	30,00	Total Non-Current Liabilities
Jumlah Liabilitas	5.785.949	4.771.544	1.014.405	21,26	Total Liabilities

Liabilitas

Pada tahun 2025, jumlah liabilitas Perseroan tercatat sebesar Rp5,79 triliun. Jumlah ini meningkat sebesar 21,26% atau setara Rp1,01 triliun, dibandingkan tahun 2024 yang tercatat sebesar Rp4,77 triliun. Komposisi liabilitas Perseroan di tahun 2025 terbagi atas 19,81% liabilitas jangka pendek dan 80,19% liabilitas jangka panjang.

Liabilities

In 2025, the Company's total liabilities were recorded at Rp5.79 trillion. This represents an increase of 21.26%, or equivalent to Rp1.01 trillion, compared to Rp4.77 trillion in 2024. The composition of the Company's liabilities in 2025 consisted of 19.81% current liabilities and 80.19% non-current liabilities.

Liabilitas Jangka Pendek

Pada tahun 2025, jumlah liabilitas jangka pendek Perseroan tercatat sebesar Rp1,15 triliun. Jumlah ini menurun sebesar 4,68% atau setara Rp56,32 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp1,20 triliun. Kondisi ini terutama disebabkan oleh pelunasan utang obligasi yang jatuh tempo.

Current Liabilities

In 2025, the Company's total current liabilities were recorded at Rp1.15 trillion. This represents a decrease of 4.68%, or equivalent to Rp56.32 billion, compared to Rp1.20 trillion in 2024. This decline was mainly due to the repayment of maturing bonds payable.

Liabilitas Jangka Panjang

Pada tahun 2025, jumlah liabilitas jangka panjang Perseroan tercatat sebesar Rp4,64 triliun. Jumlah ini meningkat sebesar 30,00% atau setara Rp1,07 triliun, dibandingkan tahun 2024 yang tercatat sebesar Rp3,57 triliun. Kondisi ini terutama disebabkan oleh meningkatnya liabilitas sewa sebesar Rp760,89 miliar atau setara 204,09%.

Non-Current Liabilities

In 2025, the Company's total non-current liabilities were recorded at Rp4.64 trillion. This represents an increase of 30.00%, or equivalent to Rp1.07 trillion, compared to Rp3.57 trillion in 2024. This increase was mainly due to higher lease liabilities of Rp760.89 billion, or 204.09%.

Ekuitas Equity

(dalam jutaan Rupiah / in million Rupiah)

Uraian	2025	2024	Pertumbuhan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Modal Saham – Nilai Nominal Rp100 per Saham					Share Capital – Rp100 Par Value per Share
Modal Dasar - 38.000.000.000 Saham					Authorized Capital - 38,000,000,000 Shares
Modal Ditempatkan dan Disetor Penuh – 11.236.692.794 Saham pada Tanggal 31 Desember 2025 dan 11.236.680.000 Saham pada Tanggal 31 Desember 2024	1.123.669	1.123.668	1	0,00	Issued and Fully Paid Capital – 11,236,692,794 Shares as of December 31, 2025 and 11,236,680,000 Shares as of December 31, 2024
Tambahan Modal Disetor	2.074	2.067	7	0,36	Additional Paid-In Capital
Penghasilan (Rugi) Komprehensif Lain	63.716	(43.396)	107.112	(246,82)	Other Comprehensive Income (Loss)
Defisit					Deficit
Telah Ditentukan Penggunaannya	2.000	2.000	-	-	Appropriated
Belum Ditentukan Penggunaannya	(424.469)	(44.799)	(379.670)	847,49	Unappropriated
Jumlah	766.990	1.039.539	(272.550)	(26,22)	Total
Kepentingan Non-Pengendali	218.192	6,8	218.185	3.207.389,67	Non-Controlling Interest
Jumlah Ekuitas	985.181	1.039.546	(54.365)	(5,23)	Total Equity

Pada tahun 2025, jumlah ekuitas Perseroan tercatat sebesar Rp985,18 miliar. Jumlah ini menurun sebesar 5,23% atau setara Rp54,37 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp1,04 triliun. Penurunan ini disebabkan oleh penurunan saldo laba akibat kerugian yang dicatatkan pada tahun 2025.

In 2025, the Company's total equity amounted to Rp985.18 billion. This represents a decrease of 5.23%, or equivalent to Rp54.37 billion, compared to Rp1.04 trillion in 2024. This decrease was due to a decrease in retained earnings because of the loss recorded in 2025.

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

(dalam jutaan Rupiah / in million Rupiah)

Uraian	2025	2024	Pertumbuhan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Pendapatan Neto	2.760.422	1.920.812	839.610	43,71	Net Revenues
Beban Pokok Pendapatan	(2.177.278)	(1.384.332)	(792.945)	57,28	Cost of Revenues
Laba Bruto	583.145	536.480	46.665	8,70	Gross Profit
Beban Penjualan dan Pemasaran	(286.821)	(279.916)	(6.906)	2,47	Sales and Marketing Expenses
Beban Umum dan Administrasi	(455.497)	(272.899)	(182.598)	66,91	General and Administrative Expenses

Uraian	2025	2024	Pertumbuhan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Beban Lainnya – Neto	(58.026)	(90.544)	32.518	(35,91)	Other Expenses – Net
Rugi Usaha	(217.200)	(106.879)	(110.321)	103,22	Loss from Operations
Penghasilan Keuangan	12.230	19.715	(7.485)	(37,97)	Finance Income
Beban Keuangan	(325.900)	(225.980)	(99.920)	44,22	Finance Cost
Rugi Sebelum Pajak	(530.870)	(313.144)	(217.726)	69,53	Loss Before Tax
Manfaat (Beban) Pajak Penghasilan – Neto	151.200	(17.102)	168.302	(984,09)	Income Tax Expense (Benefit) - Net
Rugi Tahun Berjalan	(379.670)	(330.246)	(49.424)	14,97	Loss for the Year
Penghasilan (Rugi) Komprehensif Lain					Other Comprehensive Income (Loss)
Pos-Pos yang Akan Direklasifikasi ke Laba Rugi:					Items that Will be Reclassified to Profit or Loss:
Selisih Kurs Karena Penjabaran Laporan Keuangan	121.833	(53.046)	174.880	(329,67)	Difference in Foreign Currency Translations of Financial Statements
Pajak Penghasilan Terkait	(26.803)	11.670	(38.474)	(329,67)	Related Income Tax
Pos-Pos yang Tidak Akan Direklasifikasi ke Laba Rugi:					Items that Will Not be Reclassified to Profit or Loss:
Pengukuran Kembali atas Liabilitas Imbalan Kerja	3.981	2.497	1.484	59,41	Remeasurements on Employee Benefit Liabilities
(Keuntungan) Kerugian Neto atas Instrumen Ekuitas yang Ditetapkan pada Nilai Wajar melalui Penghasilan Komprehensif Lain	11.514	(23.078)	34.592	(149,89)	Net (Gain) Loss on Equity Instruments Designated at Fair Value Through Other Comprehensive Income
Pajak Penghasilan Terkait	(3.409)	4.528	(7.937)	(175,29)	Related Income Tax
Penghasilan (Rugi) Komprehensif Lain Tahun Berjalan Setelah Pajak	107.117	(57.429)	164.545	(286,52)	Other Comprehensive Income (Loss) for the Year After Tax
Jumlah Rugi Komprehensif Tahun Berjalan	(272.553)	(387.675)	115.122	(29,70)	Total Comprehensive Loss for the Year
Laba (Rugi) Tahun Berjalan yang Dapat Diatribusikan kepada:					Profit (Loss) for the Year Attributable to:
Pemilik Entitas Induk	(379.670)	(330.247)	(49.423)	14,97	Owners of the Parent
Kepentingan Non-Pengendali	(0)	0	(0)	(0)	Non-Controlling Interests
Jumlah	(379.670)	(330.246)	(49.424)	14,97	Total
Jumlah Penghasilan (Rugi) Komprehensif Tahun Berjalan yang Dapat Diatribusikan kepada:					Total Comprehensive Income (Loss) for the Year Attributable to:
Pemilik Entitas Induk	(272.558)	(387.456)	114.898	(29,65)	Owners of the Parent
Kepentingan Non-Pengendali	5	(219)	224	(102,24)	Non-Controlling Interests
Jumlah	(272.553)	(387.675)	115.122	(29,70)	Total
Rugi per Saham Dasar yang Dapat Diatribusikan kepada Pemilik Entitas Induk	(33,79)	(38,91)	5,12	(13,16)	Basic Loss per Share Attributable to Owners of the Parent Company

Pendapatan Neto

Pada tahun 2025, pendapatan neto Perseroan tercatat sebesar Rp2,76 triliun. Jumlah ini meningkat sebesar 43,71% atau setara Rp839,61 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp1,92 triliun. Kondisi ini terutama disebabkan oleh meningkatnya pendapatan neto dari segmen farmasi, kecantikan, dan jasa maklon sebesar 42,28%.

Net Revenues

In 2025, the Company's net revenues amounted to Rp2.76 trillion. This represents an increase of 43.71%, or equivalent to Rp839.61 billion, compared to Rp1.92 trillion in 2024. This growth was mainly due to higher net revenues from the pharmaceutical, beauty, and toll manufacturing services segments, which increased by 42.28%.

Beban Pokok Pendapatan

Pada tahun 2025, beban pokok pendapatan Perseroan tercatat sebesar Rp2,18 triliun. Jumlah ini meningkat sebesar 57,28% atau setara Rp792,95 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp1,38 triliun. Peningkatan beban pokok penjualan disebabkan oleh peningkatan beban bahan baku dan bahan kemasan, upah buruh langsung, dan beban pabrikasi, yang sejalan dengan meningkatnya penjualan secara signifikan.

Laba Bruto

Pada tahun 2025, laba bruto Perseroan tercatat sebesar Rp583,15 miliar. Jumlah ini meningkat sebesar 8,70% atau setara Rp46,67 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp536,48 miliar. Namun demikian margin laba bruto Perseroan menurun dari 27,93% pada tahun 2024 menjadi 21,13% pada tahun 2025. Hal ini terutama disebabkan oleh model bisnis Probiotec yang bergerak di bidang *contract manufacturing* dan *co-packing* yang memiliki margin laba bruto yang relatif lebih rendah.

Rugi Usaha

Pada tahun 2025, rugi usaha Perseroan tercatat sebesar Rp217,20 miliar. Jumlah ini meningkat sebesar 103,22% atau setara Rp110,32 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp106,88 miliar. Kondisi ini disebabkan oleh meningkatnya beban usaha, khususnya beban umum dan administrasi sebesar Rp182,60 miliar atau 66,91%.

Rugi Sebelum Pajak

Pada tahun 2025, rugi sebelum pajak Perseroan tercatat sebesar Rp530,87 miliar. Jumlah ini meningkat sebesar 69,53% atau setara Rp217,73 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp313,14 miliar. Kondisi ini disebabkan oleh meningkatnya rugi usaha.

Rugi Tahun Berjalan

Pada tahun 2025, rugi tahun berjalan Perseroan tercatat sebesar Rp379,67 miliar. Jumlah ini meningkat sebesar 14,97% atau setara Rp49,42 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp330,25 miliar. Kondisi ini menyebabkan rugi tahun berjalan yang diatribusikan kepada pemilik Entitas Induk mengalami peningkatan.

Jumlah Rugi Komprehensif Tahun Berjalan

Pada tahun 2025, jumlah rugi komprehensif tahun berjalan Perseroan tercatat sebesar Rp272,55 miliar. Jumlah ini menurun sebesar 29,70% atau setara Rp115,12 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp387,68 miliar. Hal ini disebabkan oleh adanya penghasilan komprehensif lain yang signifikan pada tahun 2025, terutama berasal dari keuntungan selisih kurs atas penjabaran Laporan Keuangan, yang mengurangi rugi komprehensif Perseroan meskipun rugi tahun berjalan meningkat.

Cost of Revenues

In 2025, the Company's cost of revenues amounted to Rp2.18 trillion. This represents an increase of 57.28%, or equivalent to Rp792.95 billion, compared to Rp1.38 trillion in 2024. The increase in cost of goods sold was mainly due to higher raw material and packaging material costs, direct labor costs, and factory overhead, in line with the significant increase in sales.

Gross Profit

In 2025, the Company's gross profit amounted to Rp583.15 billion. This represents an increase of 8.70%, or equivalent to Rp46.67 billion, compared to Rp536.48 billion in 2024. However, the Company's gross profit margin decreased from 27.93% in 2024 to 21.13% in 2025. This was mainly due to Probiotec's business model, which operates in contract manufacturing and co-packing sector, resulting in relatively lower gross profit margins.

Loss From Operations

In 2025, the Company recorded a loss from operations of Rp217.20 billion. This represents an increase of 103.22%, or equivalent to Rp110.32 billion, compared to Rp106.88 billion in 2024. This was due to higher operating expenses, particularly general and administrative expenses, which increased by Rp182.60 billion or 66.91%.

Loss Before Tax

In 2025, the Company recorded a loss before tax of Rp530.87 billion. This represents an increase of 69.53%, or equivalent to Rp217.73 billion, compared to Rp313.14 billion in 2024. This was due to higher loss from operations.

Loss for the Year

In 2025, the Company recorded a loss for the year of Rp379.67 billion. This represents an increase of 14.97%, or equivalent to Rp49.42 billion, compared to Rp330.25 billion in 2024. This condition resulted in an increase in loss for the year attributable to owners of the Parent Company.

Total Comprehensive Loss for the Year

In 2025, total comprehensive loss for the year amounted to Rp272.55 billion. This represents a decrease of 29.70%, or equivalent to Rp115.12 billion, compared to Rp387.68 billion in 2024. This was due to the recognition of significant other comprehensive income in 2025, mainly arising from gains on difference in foreign currency translation of Financial Statements, which reduced the Company's comprehensive loss despite the increase in loss for the year.

Rugi per Saham Dasar

Pada tahun 2025, rugi per saham dasar Perseroan tercatat sebesar Rp33,79. Jumlah ini meningkat sebesar Rp5,12 dibandingkan tahun 2024 yang tercatat sebesar Rp38,91. Kondisi ini disebabkan oleh adanya penurunan rugi komprehensif tahun berjalan.

Basic Loss per Share

In 2025, basic loss per share amounted to Rp33.79. This amount increased by Rp5.12 compared to Rp38.91 in 2024. This condition was due to a decrease in the comprehensive loss for the year.

Laporan Arus Kas Konsolidasian Consolidated Statement of Cash Flows

(dalam jutaan Rupiah / in million Rupiah)

Uraian	2025	2024	Pertumbuhan (Penurunan) Increase (Decrease)		Description
			Rp	%	
Arus Kas Neto dari (untuk) Aktivitas Operasi	(364.285)	(143.816)	(220.468)	153,30	Net Cash Flows from (for) Operating Activities
Arus Kas Neto dari (untuk) Aktivitas Investasi	(169.002)	(2.553.845)	2.384.843	(93,38)	Net Cash Flows from (for) Investing Activities
Arus Kas Neto dari (untuk) Aktivitas Pendanaan	284.447	2.961.441	(2.676.994)	(90,39)	Net Cash Flows from (for) Financing Activities
Kenaikan (Penurunan) Neto dalam Kas dan Setara Kas	(248.840)	263.779	(512.620)	(194,34)	Net Increase (Decrease) in Cash and Cash Equivalents
Efek Neto Perubahan Kurs Mata Uang terhadap Kas dan Setara Kas	3.109	(2.561)	5.670	(221,42)	Net Effect of Changes in Exchange Rate on Cash and Cash Equivalents
Kas dan Setara Kas pada Awal Tahun	343.760	82.541	261.219	316,47	Cash and Cash Equivalents at Beginning of Year
Kas dan Setara Kas pada Akhir Tahun	98.029	343.760	(245.731)	(71,48)	Cash and Cash Equivalents at End of Year

Arus Kas Neto dari (untuk) Aktivitas Operasi

Pada tahun 2025, kas neto yang digunakan untuk aktivitas operasi Perseroan tercatat sebesar Rp364,29 miliar. Jumlah ini meningkat sebesar 153,30% atau setara Rp220,47 miliar, dibandingkan tahun 2024 yang tercatat sebesar Rp143,82 miliar. Peningkatan penggunaan kas ini terutama dipengaruhi oleh meningkatnya aktivitas operasional Perseroan yang berdampak pada kenaikan pembayaran kepada pemasok, beban usaha, dan karyawan meskipun penerimaan kas dari pelanggan juga mengalami peningkatan pada periode berjalan.

Net Cash Flows from (for) Operating Activities

In 2025, net cash used in the Company's operating activities amounted to Rp364.29 billion. This represents an increase of 153.30%, or equivalent to Rp220.47 billion, compared to Rp143.82 billion in 2024. The increase in cash outflows was mainly due to the Company's higher operational activities, resulting in increased payments to suppliers, operating expenses, and employees, although cash receipts from customers also increased during the period.

Arus Kas Neto dari (untuk) Aktivitas Investasi

Pada tahun 2025, kas neto yang digunakan untuk aktivitas investasi Perseroan tercatat sebesar Rp169,00 miliar. Jumlah ini menurun sebesar 93,38% atau setara Rp2,38 triliun, dibandingkan tahun 2024 yang tercatat sebesar Rp2,56 triliun. Kondisi ini disebabkan oleh adanya akuisisi Probiotec pada tahun 2024.

Net Cash Flows from (for) Investing Activities

In 2025, net cash used in the Company's investing activities amounted to Rp169.00 billion. This represents a decrease of 93.38%, or equivalent to Rp2.38 trillion, compared to Rp2.56 trillion in 2024. This condition was due to the acquisition of Probiotec in 2024.

Arus Kas Neto dari (untuk) Aktivitas Pendanaan

Pada tahun 2025, kas neto yang diperoleh dari aktivitas pendanaan Perseroan tercatat sebesar Rp284,45 miliar. Jumlah ini menurun sebesar 90,39% atau setara Rp2,68 triliun, dibandingkan tahun 2024 yang tercatat sebesar Rp2,95 triliun. Kondisi ini disebabkan oleh perubahan pada aktivitas investasi Perseroan, di mana terdapat penerimaan utang bank dan penerimaan modal saham hasil PMHMETD pada tahun 2024 untuk pembiayaan akuisisi Probiotec.

Net Cash Flows from (for) Financing Activities

In 2025, net cash provided by the Company's financing activities amounted to Rp284.45 billion. This represents a decrease of 90.39%, or equivalent to Rp2.68 trillion, compared to Rp2.95 trillion in 2024. This condition was due to changes in the Company's investing activities, whereby there were proceeds from bank loans and share capital received from the Rights Issue (PMHMETD) in 2024 to finance the acquisition of Probiotec.

Rasio Keuangan Konsolidasian

Consolidated Financial Ratios

Uraian	2025	2024	Description
Rasio Profitabilitas Profitability Ratios (dalam % / in %)			
Margin Laba Bruto	21,13	27,93	Gross Profit Margin
Margin Rugi Operasi	(7,87)	(5,56)	Operating Loss Margin
Margin Rugi Tahun Berjalan	(13,75)	(17,19)	Loss for the Year Margin
Rasio Rugi Tahun Berjalan terhadap Jumlah Ekuitas	(38,54)	(31,77)	Loss for the Year to Total Equity Margin
Rasio Rugi Tahun Berjalan terhadap Jumlah Aset	(5,61)	(5,68)	Loss for the Year to Total Assets Margin
Rasio Likuiditas Liquidity Ratio (dalam kali / in times)			
Rasio Lancar	1,24	1,28	Current Ratio
Rasio Solvabilitas Solvency Ratio (dalam kali / in times)			
Rasio Liabilitas terhadap Jumlah Aset	0,85	0,82	Liabilities to Total Asset Ratio
Rasio Liabilitas terhadap Jumlah Ekuitas	5,87	4,59	Liabilities to Total Equity Ratio

Rasio Profitabilitas

Rasio profitabilitas mencerminkan tingkat efektivitas Perseroan dalam menghasilkan laba dari pendapatan yang dikelola, dengan pencapaian sebagai berikut.

1. Margin laba bruto menurun menjadi 21,13% di tahun 2025 dibandingkan tahun sebelumnya yang tercatat sebesar 27,93%.
2. Margin rugi operasi meningkat menjadi 7,87% di tahun 2025 dibandingkan tahun sebelumnya yang tercatat sebesar 5,56%.
3. Margin rugi tahun berjalan menurun menjadi 13,75% di tahun 2025 dibandingkan tahun sebelumnya yang tercatat sebesar 17,19%.
4. Rasio rugi tahun berjalan terhadap jumlah ekuitas tercatat sebesar 38,54% di tahun 2025, meningkat dibandingkan tahun sebelumnya yang tercatat sebesar 31,77%.
5. Rasio rugi tahun berjalan terhadap jumlah aset tercatat sebesar 5,61% di tahun 2025, menurun dibandingkan tahun sebelumnya yang tercatat sebesar 5,68%.

Profitability Ratios

Profitability ratios reflect the Company's level of effectiveness in generating profit from managed revenues, with the following achievements:

1. Gross profit margin decreased to 21.13% in 2025, compared to 27.93% in the previous year.
2. Operating loss margin increased to 7.87% in 2025, compared to 5.56% in the previous year.
3. Loss for the year margin decreased to 13.75% in 2025, compared to 17.19% in the previous year.
4. The ratio of loss for the year to total equity was recorded at 38.54% in 2025, an increase compared to 31.77% in the previous year.
5. The ratio of loss for the year to total assets was recorded at 5.61% in 2025, a decrease compared to 5.68% in the previous year.

Kemampuan Membayar Utang

Untuk menilai kemampuan dalam memenuhi kewajiban keuangannya, Perseroan menggunakan ukuran rasio likuiditas dan solvabilitas. Uraian mengenai hasil pengukuran kedua rasio tersebut adalah sebagai berikut:

Rasio Likuiditas

Perseroan menghitung rasio likuiditas untuk menilai kemampuan dalam memenuhi kewajiban jangka pendek yang jatuh tempo. Pengukuran rasio ini dilakukan melalui rasio lancar, yaitu perbandingan antara jumlah aset lancar dan

Solvency

To assess its ability to meet financial obligations, the Company employs liquidity and solvency ratio measures. The results of the assessment for these ratios are presented as follows:

Liquidity Ratio

The Company calculates the liquidity ratio to evaluate its ability to meet its short-term obligations as they become due. This ratio is measured using the current ratio, which compares total current assets to total current liabilities. The Company

jumlah liabilitas jangka pendek. Perseroan mencatatkan rasio lancar sebesar 1,24 kali di tahun 2025, menurun dibandingkan tahun sebelumnya yang tercatat sebesar 1,28 kali.

Rasio Solvabilitas

Rasio solvabilitas digunakan Perseroan untuk mengukur tingkat kemampuan dalam memenuhi kewajiban finansial, baik jangka pendek maupun jangka panjang. Pada tahun 2025, Perseroan mencatatkan rasio liabilitas terhadap jumlah aset sebesar 0,85 kali, meningkat dibandingkan tahun sebelumnya yang tercatat sebesar 0,82 kali. Sementara itu, rasio liabilitas terhadap jumlah ekuitas tercatat meningkat dari 4,59 kali pada tahun 2024 menjadi 5,87 kali pada tahun 2025.

Untuk mengantisipasi peningkatan eksposur terhadap risiko keuangan, Perseroan menerapkan prinsip kehati-hatian dalam mengelola struktur permodalan, arus kas, dan tingkat *leverage*. Perseroan juga secara konsisten memantau likuiditas serta meninjau efisiensi operasional guna menjaga stabilitas keuangan jangka panjang.

Tingkat Kolektibilitas Piutang

Dalam menjaga arus kas yang sehat dan stabil, Perseroan secara konsisten mengedepankan pengelolaan piutang yang terukur dan berkesinambungan. Melalui penerapan kebijakan kredit yang selektif, pemantauan konsumen secara rutin, serta strategi penagihan yang efektif, Perseroan berupaya menjaga kualitas piutang tetap baik dan meminimalkan potensi risiko piutang bermasalah. Didukung oleh sistem manajemen risiko keuangan yang terintegrasi, Perseroan mampu mengidentifikasi potensi risiko kredit secara dini dan menindaklanjutinya dengan langkah mitigasi yang tepat. Pendekatan yang konsisten dan didukung analisis data yang komprehensif menjadikan rasio kolektibilitas piutang Perseroan tetap terjaga dengan baik, sekaligus mencerminkan komitmen terhadap pengelolaan keuangan yang hati-hati dan objektif.

Saldo piutang usaha Perseroan tercatat sebesar Rp786,54 miliar, dengan saldo penyisihan kerugian piutang usaha sebesar Rp30,85 miliar pada tahun 2025. Rata-rata periode perputaran piutang Perseroan pada tahun 2025 tercatat selama 93 hari, lebih lama dibandingkan tahun sebelumnya yang tercatat selama 79 hari. Pada tahun 2025, proporsi piutang usaha yang telah jatuh tempo lebih dari 60 hari mencapai 5,72% dari jumlah piutang usaha. Sementara itu, proporsi piutang usaha yang belum jatuh tempo tercatat sebesar 69,15% dari jumlah piutang usaha Perseroan.

Dalam menjaga kesehatan keuangan dan arus kas, Perseroan bersama Entitas Anak secara konsisten memantau kolektibilitas piutang agar seluruh tagihan dapat terselesaikan tepat waktu. Melalui peninjauan berkala atas setiap piutang konsumen, Perseroan menilai kemungkinan terjadinya risiko gagal bayar dan membentuk pencadangan kerugian yang memadai untuk menjaga stabilitas keuangan perusahaan.

recorded a current ratio of 1.24 times in 2025, representing a decrease compared to 1.28 times in the previous year.

Solvency Ratio

The Company uses the solvency ratio to measure its ability to meet both short-term and long-term financial obligations. In 2025, the Company recorded a liabilities-to-assets ratio of 0.85 times, representing an increase compared to 0.82 times in the previous year. Meanwhile, the liabilities-to-equity ratio increased from 4.59 times in 2024 to 5.87 times in 2025.

To anticipate heightened exposure to financial risks, the Company applies prudent principles in managing its capital structure, cash flows, and leverage levels. The Company also consistently monitors liquidity and reviews operational efficiency to maintain long-term financial stability.

Receivables Collectability Ratio

In maintaining a healthy and stable cash flow, the Company consistently emphasizes measured and sustainable management of trade receivables. Through the implementation of selective credit policies, regular customer monitoring, and effective collection strategies, the Company strives to maintain the quality of receivables and minimize potential risks of impaired accounts. Supported by an integrated financial risk management system, the Company is able to identify potential credit risks early and take appropriate mitigation actions. This consistent approach, reinforced by comprehensive data analysis, ensures that the Company's receivables collectability ratio remains well-maintained, reflecting a commitment to prudent and objective financial management.

As of 2025, the Company's accounts receivables balance amounted to Rp786.54 billion, with an allowance for impairment of accounts receivables of Rp30.85 billion. The average collection period of the Company's receivables in 2025 was 93 days, longer compared to 79 days in the previous year. In 2025, the proportion of accounts receivables past due by more than 60 days reached 5.72% of total account receivables, while the proportion of accounts receivables not yet due was 69.15% of total accounts receivables.

To safeguard financial health and cash flow, the Company and its Subsidiaries consistently monitor receivables collectability to ensure timely settlement of all outstanding invoices. Through periodic reviews of each customer account, the Company assesses the likelihood of default risk and establishes adequate loss provisions to maintain the company's financial stability.

Struktur Permodalan dan Kebijakan Manajemen atas Struktur Modal

Struktur Permodalan

Informasi terkait struktur permodalan Perseroan dalam kurun waktu 2 (dua) tahun terakhir diuraikan sebagai berikut:

(dalam % / in %)

Uraian	2025	2024	Description
Pinjaman Berbunga	3.633.603	3.445.126	Interest-Bearing Loans
Dikurangi: Kas dan Setara Kas	(101.788)	(351.857)	Less: Cash and Cash Equivalents
Pinjaman – Neto	3.531.815	3.093.269	Net Debts
Jumlah Ekuitas	985.181	1.039.546	Total Equity
Rasio Pinjaman Neto terhadap Ekuitas (kali)	3,58	2,98	Ratio of Net Loan to Equity (times)

Kebijakan Manajemen atas Struktur Modal

Kebijakan manajemen atas struktur modal Perseroan diarahkan untuk mencapai keseimbangan yang optimal antara risiko dan tingkat pengembalian (*risk and return*). Melalui pengelolaan yang disiplin, Perseroan memastikan struktur modal mendukung keberlanjutan operasi, efisiensi pendanaan, serta peningkatan nilai perusahaan bagi pemegang saham. Penetapan kebijakan ini mempertimbangkan kapasitas pendanaan internal, kondisi makroekonomi, dan volatilitas pasar, sehingga Perseroan tetap memiliki fleksibilitas finansial dalam menghadapi berbagai tantangan.

Capital Structure and the Management Policy on Capital Structure

Capital Structure

Information regarding the Company's capital structure over the past 2 (two) years is presented as follows:

Management Policy on Capital Structure

The Company's management policy on capital structure is aimed at achieving an optimal balance between risk and return. Through disciplined management, the Company ensures that its capital structure supports sustainable operations, funding efficiency, and enhancement of the shareholder value. This policy is determined with due consideration of internal financing capacity, macroeconomic conditions, and market volatility, thereby enabling the Company to maintain financial flexibility in addressing many challenges.

Investasi Barang Modal

Tujuan Investasi Barang Modal

Investasi barang modal merupakan upaya strategis Perseroan dalam memperkuat fondasi operasional dan meningkatkan produktivitas. Melalui alokasi anggaran yang terukur, Perseroan berupaya memastikan efisiensi biaya, keberlanjutan usaha, serta peningkatan daya saing di tengah dinamika pasar. Kebijakan investasi ini menjadi bagian penting dari komitmen Perseroan untuk mencapai pertumbuhan jangka panjang yang berkelanjutan.

Jumlah Investasi Barang Modal

Informasi mengenai jumlah investasi barang modal Perseroan dalam 2 (dua) tahun terakhir diuraikan sebagai berikut:

(dalam jutaan Rupiah / in million Rupiah)

Uraian	2025	2024	Description
Bangunan dan Prasarana	31.489	406	Building and Improvements
Mesin dan Peralatan	38.669	69.427	Machinery Equipment
Peralatan Kantor	3.926	1.335	Office Equipment
Kendaraan	260	798	Vehicles
Aset dalam Pembangunan	19.391	29.276	Assets under Construction
Jumlah	93.735	101.241	Total

Capital Investment

Purpose of Capital Investment

Capital investment represents the Company's strategic effort to strengthen operational foundations and increase productivity. Through a measured budget allocation, the Company aims to ensure cost efficiency, business sustainability, and competitiveness amid dynamic market conditions. This investment policy forms an integral part of the Company's commitment to achieving sustainable long-term growth.

Total Capital Investment

Information regarding the Company's capital investment over the past 2 (two) years is presented as follows:

Ikatan Material terkait Investasi Barang Modal

Tidak terdapat ikatan material yang terkait dengan investasi barang modal yang dilakukan Perseroan sepanjang tahun 2025. Seluruh investasi tersebut dilaksanakan menggunakan dana yang telah dialokasikan sesuai dengan anggaran Perseroan.

Perbandingan Target dan Realisasi 2025 [POJK F.2]

Sepanjang tahun 2025, Perseroan mencatatkan realisasi kinerja yang mencerminkan dinamika operasional dan kondisi pasar yang dihadapi. Pendapatan neto tercatat sebesar Rp2,76 triliun, sementara Perseroan membukukan rugi usaha sebesar Rp217,20 miliar dan rugi tahun berjalan sebesar Rp379,67 miliar. Dari sisi posisi keuangan, jumlah aset mencapai Rp6,77 triliun dengan liabilitas sebesar Rp5,79 triliun dan ekuitas sebesar Rp985,18 miliar. Hasil pencapaian ini menjadi dasar evaluasi terhadap target yang telah ditetapkan serta acuan dalam menyusun strategi dan langkah perbaikan kinerja Perseroan ke depan.

Prospek Usaha

Prospek usaha pada tahun 2026 diperkirakan tetap berada dalam jalur yang positif, didukung oleh proyeksi pertumbuhan ekonomi global yang relatif stabil di kisaran 3,3%. Stabilitas tersebut ditopang oleh meningkatnya investasi teknologi, kebijakan fiskal dan moneter yang lebih akomodatif, serta kemampuan adaptasi sektor swasta dalam menghadapi perubahan lanskap perdagangan global. Namun demikian, ketidakpastian kebijakan perdagangan dan potensi disrupsi jalur pelayaran maupun rantai pasok tetap menjadi faktor risiko yang perlu diantisipasi, khususnya bagi industri farmasi yang masih bergantung pada bahan baku impor.

Di tingkat domestik, prospek pertumbuhan ekonomi Indonesia yang diperkirakan berada pada kisaran 4,9%–5,7% memberikan fondasi yang kuat bagi peningkatan aktivitas usaha. Penguatan permintaan domestik yang didukung oleh kebijakan fiskal melalui APBN 2026 serta bauran kebijakan Bank Indonesia yang pro-pertumbuhan diharapkan mampu mendorong konsumsi dan investasi, termasuk dalam sektor kesehatan. Peningkatan belanja kesehatan, baik dari pemerintah maupun masyarakat, serta agenda penguatan sistem kesehatan nasional akan menjadi katalis utama dalam menjaga momentum pertumbuhan industri kesehatan dan farmasi.

Sejalan dengan hal tersebut, prospek industri kesehatan nasional diperkirakan tetap terjaga, meskipun masih dibayangi tantangan struktural berupa ketergantungan pada impor bahan baku farmasi. Kondisi ini meningkatkan sensitivitas industri

Material Commitment related to Capital Investment

There were no material commitments related to the Company's capital investment throughout 2025. All such investments were carried out using funds allocated in accordance with the Company's budget.

Target and Achievement Comparison in 2025 [POJK F.2]

Throughout 2025, the Company recorded performance realization that reflects operational dynamics and prevailing market conditions. Net revenues was recorded at Rp2.76 trillion, while the Company recorded an loss from operations of Rp217.20 billion and a loss for the year of Rp379.67 billion. From a financial position perspective, total assets reached Rp6.77 trillion, with liabilities of Rp5.79 trillion and equity of Rp985.18 billion. These achievements serve as the basis for evaluation on predetermined targets as well as a reference in developing strategies and performance improvement measures going forward.

Business Outlook

The business outlook for 2026 is expected to remain on a positive trajectory, supported by a relatively stable global economic growth projection of around 3.3%. This stability is underpinned by increasing technology investment, more accommodative fiscal and monetary policies, and the private sector's ability to adapt to shifts in the global trade landscape. Nevertheless, uncertainties in trade policies and potential disruptions to shipping routes and supply chains remain key risk factors that need to be anticipated, particularly for the pharmaceutical industry, which still depends on imported raw materials.

At the domestic level, Indonesia's economic growth outlook, projected in the range of 4.9%–5.7%, provides a strong foundation for increased business activities. Strengthening domestic demand, supported by fiscal policy through the 2026 State Budget (APBN) and pro-growth monetary policy mix by Bank Indonesia, is expected to drive consumption and investment, including in the healthcare sector. Increased healthcare spending from both the government and the public, as well as the national healthcare system strengthening agenda, will serve as key catalysts in maintaining the growth momentum of the healthcare and pharmaceutical industry.

In line with this, the outlook for the national healthcare industry is expected to remain stable, although still constrained by structural challenges related to dependence on imported pharmaceutical raw materials. This condition increases

terhadap volatilitas harga global dan potensi gangguan rantai pasok lintas negara. Di sisi lain, arah kebijakan pemerintah yang mendorong peningkatan Tingkat Komponen Dalam Negeri ("TKDN") pada produk-produk kesehatan akan memperkuat peran pelaku industri dalam negeri.

Dengan mempertimbangkan kondisi-kondisi tersebut, prospek usaha Perseroan pada tahun 2026 tetap positif, didukung oleh posisi Perseroan sebagai perusahaan farmasi terintegrasi yang mencakup pengembangan produk, manufaktur, dan komersialisasi. Area cakupan yang luas serta penetrasi pada segmen rumah sakit turut memperkuat kemampuan Perseroan dalam memanfaatkan peluang pertumbuhan industri. Pada tahun 2026, Perseroan berencana untuk tetap fokus pada pengembangan portofolio produk, peningkatan utilisasi kapasitas manufaktur, penguatan sinergi antar entitas, serta penguatan kerja sama dengan mitra-mitra strategis. Selain itu, sinergi dengan Probiotec diharapkan dapat memperkuat kapabilitas manufaktur dan memperluas akses pasar internasional, sehingga mendukung peningkatan skala usaha dan pangsa pasar Perseroan secara berkelanjutan.

Proyeksi Tahun 2026

Melihat dinamika makroekonomi dan peluang industri yang berkembang untuk tahun 2026, Perseroan memproyeksikan kinerja usaha yang tetap menunjukkan pertumbuhan yang positif, didukung oleh peningkatan pendapatan serta efisiensi operasional. Posisi keuangan diperkirakan tetap terjaga melalui pengelolaan aset, liabilitas, dan ekuitas yang optimal, dengan struktur permodalan yang sehat. Perseroan juga akan mempertimbangkan kebijakan dividen dengan tetap memperhatikan kebutuhan pendanaan untuk mendukung pengembangan usaha yang berkelanjutan.

Aspek Pemasaran

Perseroan secara konsisten melaksanakan kegiatan pemasaran yang efektif sebagai bagian dari upaya untuk memasarkan produk-produk Perseroan ke seluruh Indonesia dan menjaga keberlanjutan usaha. Berbagai strategi dan inisiatif terus dikembangkan, terutama melalui optimalisasi penetrasi produk dengan dukungan tenaga pemasaran yang tersebar di seluruh wilayah Indonesia, sehingga jangkauan pasar semakin luas dan merata. Perseroan juga aktif berpartisipasi dalam berbagai simposium, konferensi, dan pertemuan ilmiah di tingkat lokal maupun nasional sebagai bagian dari strategi komunikasi dan edukasi pasar. Inisiatif tersebut bertujuan untuk memperkuat hubungan dengan komunitas medis serta meningkatkan pemahaman mengenai keunggulan produk-produk Perseroan di kalangan tenaga kesehatan.

industry sensitivity to global price volatility and potential cross-border supply chain disruptions. On the other hand, the direction of government policies encouraging the increase of Domestic Component Level ("TKDN") in healthcare products will strengthen the role of domestic industry players.

By taking these conditions into account, the Company's business prospects for 2026 remain positive, supported by its position as an integrated pharmaceutical company encompassing product development, manufacturing, and commercialization. Its broad coverage area and penetration in the hospital segment further strengthen the Company's ability to capture industry growth opportunities. In 2026, the Company plans to continue focusing on the development of its product portfolio, increasing manufacturing capacity utilization, strengthening synergies among entities, and improving collaboration with strategic partners. In addition, synergy with Probiotec is expected to strengthen manufacturing capabilities and expand access to international markets, thereby supporting the sustainable growth of the Company's business scale and market share.

Projection for 2026

In view of macroeconomic dynamics and industry opportunities for 2026, the Company projects that its business performance will continue to show positive growth, supported by increased revenue and improved operational efficiency. The financial position is expected to remain sound through the optimal management of assets, liabilities, and equity, supported by a healthy capital structure. The Company will also consider its dividend policy while taking into account funding requirements to support sustainable business development.

Marketing Aspect

The Company consistently engages in effective marketing activities as part of its efforts to market its products across Indonesia and to maintain business going concern. A number of different strategies and initiatives continue to be developed, particularly through optimizing product penetration supported by a marketing workforce deployed throughout Indonesia, ensuring wider and more equitable market coverage. The Company also actively participates in various symposium, conferences, and scientific meetings at both local and national levels as part of its market communication and education strategy. These initiatives are aimed at strengthening relationships with the medical community and improving understanding of the advantages of the Company's products among healthcare professionals.

Bersama Entitas Anak, yaitu PT Holi Pharma dan PT Ethica Industri Farmasi, Perseroan turut berperan dalam Program Jaminan Kesehatan Nasional ("JKN") dengan memperluas akses masyarakat terhadap produk farmasi esensial, sekaligus mendukung program pemerintah dalam pemerataan layanan kesehatan di Indonesia. Selain memperkuat pasar domestik, Perseroan juga memperluas jangkauan pemasaran internasional melalui ekspor produk ke Filipina, Singapura, dan Hong Kong, serta terus mencari peluang ekspansi ke negara potensial lainnya. Melalui kombinasi strategi distribusi, kemitraan, dan inovasi pemasaran yang berkelanjutan, Perseroan berkomitmen untuk terus meningkatkan daya saing dan mendukung pertumbuhan bisnis jangka panjang yang berkesinambungan.

Di samping itu, Perseroan melanjutkan strategi pemasaran yang telah ditetapkan sebelumnya, yaitu:

- Mengembangkan portofolio produk dengan mengkaji dinamika pasar dan menjajaki produk-produk baru yang menjadi unggulan, termasuk produk-produk inovator, baik secara *in-house* maupun dengan menjalin kerja sama dengan *partner-partner* strategis;
- Memperkuat jaringan distribusi dan pemasaran, dengan menjalin kemitraan dengan distributor serta memperkuat hubungan dengan *medical community*;
- Meningkatkan produktivitas dan kualitas sumber daya manusia tenaga pemasar;
- Mengembangkan Divisi Pyfaaesthetic yang berfokus pada kategori dermatologi dengan meluncurkan rangkaian produk-produk baru dari dalam dan luar negeri, serta mengikuti *marketing event* di Indonesia dan *event* internasional;
- Memperluas target pasar dengan berpartisipasi dalam Program JKN; serta
- Mengembangkan Divisi CDMO untuk memperkuat posisi Perseroan dan Entitas Anak di pasar lokal dan global.

Pangsa Pasar

Persaingan industri yang semakin ketat mendorong Perseroan untuk terus memperkuat pangsa pasar melalui strategi pemasaran yang terukur dan berorientasi hasil. Perseroan bersama Entitas Anak secara konsisten memperluas basis pengguna di seluruh wilayah Indonesia dengan sasaran utama rumah sakit, klinik, apotek, toko obat, konsumen langsung, serta segmen industri kesehatan lainnya. Selain memperkuat pasar domestik, Perseroan juga menerapkan strategi ekspansi internasional dan mulai mengadopsi teknologi berbasis kecerdasan buatan untuk mengoptimalkan proses operasional. Langkah ini mencerminkan komitmen Perseroan untuk menjadi perusahaan farmasi berbasis sains dan teknologi yang kompetitif di pasar global.

With its Subsidiaries, PT Holi Pharma and PT Ethica Industri Farmasi, the Company contributes to the National Health Insurance Program ("JKN") by expanding public access to essential pharmaceutical products, while supporting the government's program to ensure equitable healthcare services across Indonesia. In addition to strengthening the domestic market, the Company also expands its international marketing reach through exports to the Philippines, Singapore, and Hong Kong, while continuously exploring expansion opportunities in other potential countries. Through a combination of distribution strategies, partnerships, and sustainable marketing innovation, the Company remains committed to enhancing competitiveness and supporting long-term, sustainable business growth.

In addition, the Company continues to implement the predetermined marketing strategies, which include:

- Developing the product portfolio by assessing market dynamics and exploring new flagship products, including innovator products, either in-house or through partnerships with strategic partners;
- Strengthening the distribution and marketing network by establishing partnerships with distributors and enhancing relationships with the medical community;
- Increasing the productivity and quality of the marketing workforce;
- Developing the Pyfaaesthetic Division, which focuses on the dermatology business, by launching a series of new products from both domestic and international sources, and participating in marketing events in Indonesia and internationally;
- Expanding market targets by participating in the JKN; and
- Developing the CDMO Division to strengthen the Company's and its Subsidiaries' positions in both local and global markets.

Market Share

The increasingly competitive industry landscape drives the Company to continuously strengthen its market share through measured and results-oriented marketing strategies. With its Subsidiaries, The Company, with its Subsidiaries, consistently expands its user base across Indonesia, with hospitals as the primary target, clinics, pharmacies, drugstores, direct consumers, as well as other healthcare industry segments. In addition to consolidating the domestic market, The Company also implements an international expansion strategy and has begun adopting artificial intelligence-based technology to optimize operational processes. These initiatives reflect the Company's commitment to becoming a science and technology-based pharmaceutical company that is competitive in the global market.

Program Kepemilikan Saham oleh Karyawan/Manajemen ("ESOP/MSOP")

Per 31 Desember 2025, Perseroan tidak melaksanakan program kepemilikan saham oleh karyawan ataupun manajemen, baik dalam bentuk *Employee Stock Option Program* ("ESOP") maupun *Management Stock Option Program* ("MSOP").

Kebijakan Dividen dan Pembagian Dividen

Kebijakan Dividen

Penetapan pembagian dividen Perseroan dilaksanakan sesuai dengan kebijakan dan ketentuan peraturan perundang-undangan yang berlaku, termasuk Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas, anggaran dasar Perseroan, serta keputusan RUPS. Pelaksanaan pembagian dividen menjadi tanggung jawab dan kewenangan Direksi, dengan tetap memperhatikan keputusan RUPS dan kondisi keuangan Perseroan.

Pembagian Dividen

Pada pelaksanaan RUPS untuk tahun buku 2024 yang diselenggarakan pada tanggal 18 Juni 2025, para pemegang saham menyetujui untuk tidak melakukan penyesihan laba sebagai cadangan maupun pembagian dividen. Dengan demikian, tidak terdapat informasi mengenai pembagian dividen sepanjang 2 (dua) tahun terakhir.

Realisasi Penggunaan Dana Hasil Penawaran Umum

Pada tahun 2025, Perseroan telah menyampaikan Laporan Realisasi Penggunaan Dana kepada Otoritas Jasa Keuangan atas beberapa kegiatan penawaran umum.

Laporan tersebut antara lain mencakup penggunaan dana dari Hasil Penawaran Umum Berkelanjutan Obligasi Berkelanjutan II Pyridam Farma Tahap I Tahun 2025, terakhir per 31 Desember 2025. Dana yang diperoleh, setelah dikurangi biaya emisi, direncanakan untuk pelunasan pokok Obligasi Berkelanjutan I Pyridam Farma Tahap II Tahun 2023 pada saat jatuh tempo, serta sisanya digunakan untuk modal kerja operasional Perseroan, di mana hingga tanggal pelaporan dana tersebut belum seluruhnya terealisasi.

Selain itu, Perseroan juga melaporkan penggunaan dana dari Penambahan Modal Dengan Memberikan Hak Memesan Efek Terlebih Dahulu (PMHMETD) I PT Pyridam Farma Tbk, terakhir per 31 Desember 2025. Seluruh dana yang diperoleh, setelah dikurangi biaya emisi, telah digunakan sebagai setoran modal kepada entitas anak Perseroan, yaitu PAPT, yang selanjutnya

Employee/Management Stock Ownership Program ("ESOP/MSOP")

As of December 31, 2025, the Company did not implement any employee or management stock ownership programs, either in the form of an Employee Stock Option Program ("ESOP") or a Management Stock Option Program ("MSOP").

Dividend Policy and Dividend Distribution

Dividend Policy

The determination of the Company's dividend distribution is carried out in accordance with the policies and applicable laws and regulations, including Law No. 40 of 2007 concerning Limited Liability Companies, the Articles of Association, and the resolutions of the GMS. The implementation of dividend distribution is the responsibility and authority of the Board of Directors, while taking into account the GMS resolutions and the Company's financial condition.

Dividend Distribution

At the GMS for the 2024 financial year held on June 18, 2025, the Shareholders approved not to allocate profits as reserves nor distribute dividends. Accordingly, there is no information regarding dividend distribution over the past 2 (two) years.

Realization of the Use of Funds from the Public Offering

The Company submitted Reports on the Realization of the Use of Proceeds to the Financial Services Authority in relation to several public offering activities in 2025.

The reports include, among others, the use of proceeds from the Continuous Public Offering of Pyridam Farma Phase I Continuous Bonds II Year 2025, as of December 31, 2025. The proceeds obtained, after deducting issuance costs, are planned to be used for the repayment of the principal of Pyridam Farma Phase II Continuous Bonds I Year 2023 upon maturity, with the remaining funds allocated for the Company's operational working capital, of which, as of the reporting date, the funds have not been fully realized.

In addition, the Company also reported the use of proceeds from the Rights Issue I (PMHMETD I) of PT Pyridam Farma Tbk, as of December 31, 2025. All proceeds obtained, after deducting issuance costs, have been utilized as capital injection into the Subsidiary, PAPT, which are subsequently used for business expansion and investment through the planned acquisition of

dimanfaatkan untuk ekspansi dan investasi usaha melalui rencana pengambilalihan Probiotec Limited, perusahaan yang didirikan berdasarkan hukum Australia. Penggunaan dana tersebut telah terealisasi seluruhnya.

Lebih lanjut, Perseroan juga menyampaikan laporan penggunaan dana dari Hasil Penawaran Umum Berkelanjutan Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024, terakhir per 31 Desember 2025. Dana yang diperoleh, setelah dikurangi biaya emisi, sekitar 92.84% digunakan untuk modal kerja dan biaya operasional Perseroan, sedangkan sisanya digunakan untuk belanja modal. Hingga tanggal pelaporan, dana tersebut masih belum seluruhnya terealisasi.

Seluruh realisasi penggunaan dana tersebut telah disampaikan oleh Perseroan kepada Otoritas Jasa Keuangan secara berkala sesuai dengan ketentuan peraturan perundang-undangan yang berlaku, melalui:

1. Surat No. 053/PYFA-CS/VII/2025 tanggal 15 Juli 2025 tentang Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2025 per 30 Juni 2025;
2. Surat No.054/PYFA-CS/VII/2025 tanggal 15 Juli 2025 tentang Laporan Realisasi Penggunaan Dana Penawaran Umum Terbatas Kepada Para Pemegang Saham Penerbitan Waran Seri 1 per 30 Juni 2025;
3. Surat No.009/PYFA-CS/I/2025 tanggal 15 Januari 2026 tentang Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024 per 31 Desember 2025;
4. Surat No.010/PYFA-CS/I/2026, tanggal 15 Januari 2026 tentang Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum Terbatas Kepada Para Pemegang Saham Penerbitan Waran 1 Per 31 Desember 2025;
5. Surat No.011/PYFA-CS/I/2026 tanggal 15 Januari 2026 tentang Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum Berkelanjutan Obligasi Berkelanjutan II Pyridam Farma Tahap I Tahun 2025 sebagaimana yang diubah dengan Surat No. 011a/PYFA-CS/II/2026 tanggal 4 Februari 2026 tentang Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum Berkelanjutan Obligasi Berkelanjutan II Pyridam Farma Tahap I Tahun 2025 per 31 Desember 2025.

Informasi dan Fakta Material terkait Investasi, Ekspansi, Divestasi, Akuisisi, dan Restrukturisasi Utang/Modal

Sepanjang tahun 2025, Perseroan tidak melakukan aksi korporasi material berupa akuisisi, divestasi, maupun restrukturisasi utang dan modal di tingkat Perseroan. Aktivitas yang dilakukan lebih difokuskan pada penguatan operasional dan struktur pendanaan, termasuk belanja modal

Probiotec Limited, a company incorporated under the laws of Australia. The utilization of these funds has been fully realized.

Furthermore, the Company also submitted a report on the use of proceeds from the Continuous Public Offering of Pyridam Farma Phase III Continuous Bonds I Year 2024, as of December 31, 2025. The proceeds obtained, after deducting issuance costs, approximately 92.84% were used for the Company's working capital and operational expenses, while the remainder was allocated for capital expenditure. As of the reporting date, these funds have not yet been fully realized.

All realizations of the use of proceeds have been submitted by the Company to the Financial Services Authority on a periodic basis in accordance with the prevailing laws and regulations, through:

1. Letter No. 053/PYFA-CS/VII/2025 dated July 15, 2025 regarding the Report on the Realization of the Use of Proceeds from the Public Offering of Pyridam Farma Phase III Continuous Bonds I Year 2025 as of June 30, 2025;
2. Letter No. 054/PYFA-CS/VII/2025 dated July 15, 2025 regarding the Report on the Realization of the Use of Proceeds from the Limited Public Offering to Shareholders with the issuance of Series I Warrants as of June 30, 2025;
3. Letter No. 009/PYFA-CS/I/2026 dated January 15, 2026 regarding the Report on the Realization of the Use of Proceeds from the Public Offering of Pyridam Farma Phase III Continuous Bonds I Year 2024 as of December 31, 2025;
4. Letter No. 010/PYFA-CS/I/2026 dated January 15, 2026 regarding the Report on the Realization of the Use of Proceeds from the Limited Public Offering to Shareholders with the issuance of Series I Warrants as of December 31, 2025;
5. Letter No. 011/PYFA-CS/I/2026 dated January 15, 2026 regarding the Report on the Realization of the Use of Proceeds from the Continuous Public Offering of Pyridam Farma Phase I Continuous Bonds II Year 2025, as amended by Letter No. 011a/PYFA-CS/II/2026 dated February 4, 2026 regarding the Report on the Realization of the Use of Proceeds from the Continuous Public Offering of Pyridam Farma Phase I Continuous Bonds II Year 2025 as of December 31, 2025.

Material Information and Facts on Investment, Expansion, Divestment, Acquisition, and Debt/Capital Restructuring

Throughout 2025, the Company did not engage in any material corporate actions in the form of acquisitions, divestments, or debt and capital restructuring at the Company level. Activities were primarily focused on strengthening operations and the funding structure, including capital expenditures and

serta pengelolaan liabilitas secara berkelanjutan. Di sisi lain, Perseroan tetap melakukan langkah ekspansi usaha melalui pengembangan struktur grup, antara lain dengan pendirian Entitas Anak baru, PT Medika Inovasi Nusantara, yang bergerak di bidang layanan kesehatan digital.

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

Transaksi yang mengandung benturan kepentingan terjadi ketika terdapat perbedaan kepentingan antara Perseroan dan pihak-pihak tertentu, seperti organ utama Perseroan atau pemegang saham utama, yang berpotensi menimbulkan kerugian bagi Perseroan, termasuk melalui penetapan harga yang tidak wajar. Sementara itu, transaksi dengan pihak afiliasi mencakup kegiatan antara Perseroan atau Entitas Anak dengan pihak-pihak yang memiliki hubungan kepemilikan atau pengendalian dengan Perseroan maupun dengan pemegang saham utama.

Sepanjang tahun 2025, Perseroan tidak melakukan transaksi material dan transaksi yang mengandung benturan kepentingan. Namun demikian, Perseroan melakukan sejumlah transaksi afiliasi antara lain sebagai berikut:

Uraian Description	Nilai Transaksi Transaction Value	Tanggal Date
Transaksi Afiliasi Affiliate Transaction		
Pemberian fasilitas pinjaman oleh Perseroan kepada Probiotec Pty Ltd. Provision of a loan facility by the Company to Probiotec Pty Ltd.	sampai dengan AUD2.000.000 atau Rp20.870.660.000 (berdasarkan nilai kurs Bank Indonesia per 22 Oktober 2025) up to AUD2,000,000 or Rp20,870,660,000 (based on the Bank Indonesia exchange rate as of October 22, 2025)	22 Oktober 2025 October 22, 2025

Selain itu, Perseroan memiliki transaksi dengan pihak afiliasi yang merupakan kegiatan usaha yang dijalankan dalam rangka menghasilkan pendapatan usaha dan dijalankan secara rutin, berulang, dan/atau berkelanjutan berupa kerja sama *toll manufacturing*.

Kewajaran Transaksi

Perseroan memastikan bahwa transaksi yang dilakukan tidak memiliki tujuan atau motif tertentu yang dapat melanggar ketentuan yang berlaku maupun menimbulkan benturan kepentingan bagi Perseroan dan para pemegang saham, baik mayoritas maupun minoritas. Berdasarkan penilaian Perseroan, seluruh transaksi tersebut dilaksanakan secara wajar sesuai dengan prinsip kewajaran dan kepentingan Perseroan (*arm's length principle*), serta didasari oleh kebutuhan operasional guna meningkatkan efektivitas dan kinerja usaha.

the sustainable management of liabilities. On the other hand, the Company continued to pursue business expansion through the development of its group structure, among others by establishing a new Subsidiary, PT Medika Inovasi Nusantara, which operates in the digital healthcare sector.

Material Information Containing Conflicts of Interest and/or Transactions with Affiliated Parties

Transactions involving conflicts of interest occur when there is a divergence of interests between the Company and certain parties, such as the Company's key management or majority shareholders, which could potentially result in losses for the Company, including through the establishment of unfair pricing. Meanwhile, transactions with affiliated-party include activities between the Company or its Subsidiaries and parties that have ownership or control relationships with the Company or with its majority shareholders.

The Company did not conduct any material transactions or transactions containing conflicts of interest throughout 2025. Nevertheless, However, the Company engaged in several affiliated transactions, among others, as follows:

In addition, the Company has transactions with affiliated parties which are business activities carried out in order to generate revenues and are carried out routinely, repeatedly, and/or continuously in the form of toll manufacturing cooperation.

Fairness of Transactions

The Company ensures that all transactions are conducted without any intent or motive that could violate applicable regulations or create a conflict of interest for the Company and its majority or minority shareholders. Based on the Company's assessment, all such transactions are executed fairly in accordance with the principles of reasonableness and the Company's best interests (*arm's length principle*), and are driven by operational needs to enhance business efficiency and performance.

Pemenuhan Peraturan dan Ketentuan Terkait

Perseroan telah memenuhi peraturan dan ketentuan terkait:

1. Anggaran dasar Perseroan;
2. POJK No. 17/POJK.04/2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha; dan
3. POJK No. 42/POJK.04/2020 tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan.

Transaksi Material dan Transaksi Afiliasi yang Membutuhkan Persetujuan dari Pemegang Saham Independen

Tidak terdapat transaksi material dan Transaksi afiliasi yang dilakukan Perseroan yang membutuhkan persetujuan dari pemegang saham independen.

Informasi dan Fakta Material yang Terjadi Setelah Tanggal Laporan Akuntan

Tidak terdapat informasi dan fakta material yang terjadi setelah tanggal Laporan Keuangan tahun buku 2025.

Perubahan Perundang-Undangan yang Berpengaruh Signifikan

Sepanjang tahun 2025, tidak terdapat perubahan peraturan perundang-undangan yang berdampak material terhadap aktivitas operasional Perseroan.

Perubahan Kebijakan Akuntansi

Perseroan menerapkan untuk pertama kalinya beberapa standar dan amandemen tertentu yang efektif untuk periode tahunan yang dimulai pada atau setelah 1 Januari 2025 (kecuali dinyatakan lain). Perseroan dan Entitas Anak tidak melakukan penerapan dini atas standar, interpretasi, atau amandemen lain yang telah diterbitkan namun belum efektif.

Amandemen PSAK 221: Kekurangan Ketertukaran

Amandemen tersebut menetapkan bagaimana entitas harus menilai apakah suatu mata uang dapat dipertukarkan serta bagaimana entitas harus menentukan kurs spot ketika ketertukaran (*exchangeability*) tidak tersedia. Amandemen tersebut juga mensyaratkan pengungkapan informasi yang memungkinkan pengguna Laporan Keuangan untuk memahami bagaimana ketidakmampuan mata uang tersebut untuk dipertukarkan dengan mata uang lainnya memengaruhi, atau diharapkan akan memengaruhi, kinerja keuangan, posisi keuangan, dan arus kas entitas.

Amandemen ini tidak berdampak terhadap Laporan Keuangan konsolidasian Perseroan dan Entitas Anak.

Compliance with Relevant Regulations and Provisions

The Company has complied with the relevant regulations and provisions:

1. The articles of association;
2. POJK No. 17/POJK.04/2020 regarding Material Transactions and Business Activity Changes; and
3. POJK No. 42/POJK.04/2020 regarding Affiliate Transactions and Conflicts of Interest.

Material Transactions and Affiliate Transactions Requiring Approval from Independent Shareholders

There are no material transactions nor affiliate transactions conducted by the Company that require approval from independent shareholders.

Material Information and Facts Happened After the Date of the Accountant Report

There were no material information and facts occurring subsequent to the date of the 2025 Financial Statements.

Changes in Laws that Have Significant Effect

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

Changes in Accounting Policies

The Company has applied for the first time certain new standards and amendments that are effective for annual periods beginning on or after January 1, 2025 (unless stated otherwise). The Company and its Subsidiaries have not early adopted any other standards, interpretations, or amendments that have been issued but are not yet effective.

Amendment to PSAK 221: Lack of Exchangeability

The amendment specifies how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendment also requires disclosure of information that enable users of its Financial Statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows.

This amendment did not have any impact on the Company's and its Subsidiaries' Consolidated Financial Statements.





PYRIDAM
FARMA



05



TATA KELOLA PERUSAHAAN YANG BAIK

Good Corporate Governance

Komitmen Penerapan Tata Kelola Perusahaan yang Baik Commitment to Good Corporate Governance Implementation



Perseroan senantiasa memperkuat komitmennya dalam menerapkan prinsip-prinsip tata kelola perusahaan yang baik (*Good Corporate Governance*/"GCG") secara komprehensif di seluruh kegiatan usaha, baik pada tingkat Perseroan maupun Entitas Anak. Penerapan GCG menjadi landasan utama dalam meningkatkan kinerja dan efektivitas operasional, sekaligus memastikan terpenuhinya hak serta kepentingan seluruh pemangku kepentingan. Melalui pelaksanaan prinsip GCG yang konsisten dan berkesinambungan, Perseroan meyakini dapat mewujudkan kinerja bisnis yang unggul, berdaya saing, serta senantiasa sejalan dengan ketentuan dan peraturan perundang-undangan yang berlaku.

Dalam penerapannya, Perseroan berpegang pada prinsip perilaku beretika, akuntabilitas, transparansi, dan keberlanjutan dalam setiap aktivitas usaha. Seluruh kegiatan bisnis dijalankan secara etis, transparan, serta mengacu pada praktik terbaik (*best practice*) di tingkat nasional maupun internasional. Perseroan juga terus memperkuat sistem pengendalian internal, meningkatkan keterbukaan informasi, serta menumbuhkan budaya integritas melalui penerapan kode etik dan kebijakan anti-korupsi di seluruh tingkatan organisasi. Perseroan terus berupaya menjaga kepercayaan semua pemangku kepentingan sambil menciptakan manfaat berkelanjutan bagi masyarakat dan lingkungan.

The Company continue to reinforce its commitment to implement Good Corporate Governance ("GCG") principles comprehensively across all business activities, both at the Company and Subsidiary levels. The implementation of GCG serves as a fundamental foundation for increasing operational performance and effectiveness, while ensuring the protection of the rights and interests of all stakeholders. Through consistent and sustained implementation of GCG principles, the Company believes it can achieve superior, competitive business performance in full compliance with applicable laws and regulations.

In practice, the Company adheres to the principles of ethical conduct, accountability, transparency, and sustainability in every business activity. All business operations are conducted ethically and transparently, refers to national and international best practices. The Company also continues to strengthen its internal control systems, improve information disclosure, and cultivate a culture of integrity through the enforcement of its Code of Conduct and anti-corruption policies across all organizational levels. The Company strives to maintain the trust of all stakeholders while creating sustainable benefits for society and the environment.

Pedoman Penerapan Tata Kelola Perusahaan yang Baik Good Corporate Governance Implementation Guidelines

Penerapan GCG di lingkungan Perseroan mengacu pada berbagai peraturan dan ketentuan yang berlaku, antara lain:

1. Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas sebagaimana diubah dengan Undang-Undang No. 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang ("UU PT");
2. Undang-Undang No. 8 Tahun 1995 tentang Pasar Modal sebagaimana diubah dengan Undang-Undang No. 4 Tahun 2023 tentang Pengembangan dan Penguatan Sektor Keuangan;
3. POJK No. 21/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka ("POJK No. 21/2015");
4. SEOJK No. 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka ("SEOJK No. 32/2015");
5. Peraturan Bursa Efek Indonesia;
6. Anggaran Dasar Perseroan; serta
7. Peraturan perundang-undangan lainnya.

The implementation of GCG within the Company refers to a number of applicable regulations and provisions, including but not limited to:

1. Law No. 40 of 2007 concerning Limited Liability Companies, as amended by Law No. 6 of 2023 on the Stipulation of government Regulation in Lieu of Law No. 2 of 2022 concerning Job Creation into Law ("Company Law");
2. Law No. 8 of 1995 concerning Capital Markets, as amended by Law No. 4 of 2023 concerning the Development and Strengthening of the Financial Sector;
3. POJK No. 21/2015 on the Implementation of Corporate Governance Guidelines for Public ("POJK No. 21/2015");
4. SEOJK No. 32/SEOJK.04/2015 on Corporate Governance Guidelines for Public Companies ("SEOJK No. 32/2015");
5. Indonesia Stock Exchange Regulations;
6. The Company's Articles of Association; and
7. Other applicable laws and regulations.

Tujuan Penerapan Tata Kelola Perusahaan yang Baik Purpose of Good Corporate Governance Implementation

Penerapan GCG bertujuan untuk memastikan pengelolaan Perseroan berjalan secara profesional, transparan, dan bertanggung jawab, sehingga mampu menciptakan nilai tambah yang berkelanjutan bagi seluruh pemangku kepentingan. Melalui prinsip-prinsip GCG, Perseroan berupaya menjaga keseimbangan kepentingan antara organ perusahaan dan para pemangku kepentingan lainnya. Secara khusus, tujuan penerapan GCG bagi Perseroan diuraikan sebagai berikut:

1. Memaksimalkan nilai-nilai Perseroan;
2. Mendorong pengelolaan Perseroan, secara profesional, transparan dan efisien, serta memberdayakan fungsi dan meningkatkan kemandirian organ Perseroan;
3. Mendorong agar organ Perseroan, dalam mengambil keputusan dan menjalankan tindakan dilandasi nilai moral yang tinggi dan kepatuhan pada peraturan;
4. Meningkatkan kontribusi Perseroan dalam perekonomian nasional;

The purpose of GCG implementation is to ensure that the Company is managed in a professional, transparent, and accountable manner, thereby creating sustainable added value for all stakeholders. Through the GCG principles, the Company seeks to maintain a balance of interests between the Company's organs and other stakeholders. Specifically, the objectives of GCG implementation for the Company are described as follows:

1. Maximize the Company's values;
2. Encourage the Company's management professionally, transparently, and efficiently optimize function and improve the independence of the Company organ;
3. Encourage each Company's organ so that in making decisions and performing actions always based on high moral values and regulatory compliance;
4. Increase the Company's contribution to the National economy;

5. Meningkatkan, mengendalikan, mengarahkan hubungan antara pemegang saham Perseroan, manajemen, kreditur, pemerintah, dan pihak yang berkepentingan lainnya dengan Perseroan; 6. Memberikan keputusan yang lebih baik dalam meningkatkan kinerja Perseroan; 7. Meningkatkan keyakinan dan kepercayaan dari pemegang saham Perseroan dan pemangku kepentingan terhadap Perseroan; serta 8. Melindungi pemegang saham, anggota Dewan Komisaris, dan anggota Direksi Perseroan dari tuntutan hukum.	5. Improve, control, and direct the relationships between the Company's shareholders, Management, creditors, governments, and other stakeholders; 6. Make accountable decisions to improve the Company's performance; 7. Provide the confidence and trust of the Company's shareholders and other stakeholders; and 8. Protect the shareholders, and Board of Commissioners, and Board of Directors members of the Company's from lawsuit.

Prinsip-Prinsip Tata Kelola Perusahaan yang Baik

Good Corporate Governance Principles

Penerapan GCG di Perseroan berlandaskan pada Pedoman Umum Governansi Korporat Indonesia ("PUGKI") 2021 sebagai standar acuan utama dalam memastikan praktik pengelolaan perusahaan yang transparan, akuntabel, dan berintegritas. Perseroan meyakini bahwa penerapan prinsip-prinsip GCG bukan sekadar kewajiban regulasi, tetapi merupakan fondasi penting dalam memperkuat kepercayaan pemangku kepentingan, meningkatkan kinerja perusahaan, serta menciptakan nilai jangka panjang yang berkelanjutan. Dengan berpedoman pada PUGKI 2021, Perseroan berkomitmen menghadirkan tata kelola perusahaan yang adaptif, modern, dan selaras dengan dinamika lingkungan bisnis. Informasi mengenai penerapan prinsip GCG berdasarkan pedoman PUGKI 2021 diuraikan sebagai berikut:

The implementation of GCG within the Company is based on the 2021 Indonesian Corporate Governance General Guidelines ("PUGKI") 2021 as the primary reference standard to ensure transparent, accountable, and integrity-driven corporate management practices. The Company believes that applying GCG principles is not merely a regulatory obligation but a fundamental foundation for strengthening stakeholder trust, increasing the Company's performance, and creating sustainable long-term value. By adhering to PUGKI 2021, the Company is committed to delivering corporate governance that is adaptive, modern, and aligned with the dynamics of the business environment. Information regarding the implementation of GCG principles based on PUGKI 2021 is described as follows:

Penjelasan Explanation	Penerapan Application
Perilaku Beretika Ethical Behavior Dalam melaksanakan kegiatannya, korporasi senantiasa mengedepankan kejujuran, memperlakukan semua pihak dengan hormat (<i>respect</i>), memenuhi komitmen, membangun serta menjaga nilai-nilai moral dan kepercayaan secara konsisten. Korporasi memperhatikan kepentingan pemegang saham dan pemangku kepentingan lainnya berdasarkan asas kewajaran dan kesetaraan (<i>fairness</i>) dan dikelola secara independen sehingga masing-masing organ perusahaan tidak saling mendominasi dan tidak dapat diintervensi oleh pihak lain. In carrying out its activities, the company consistently prioritizes honesty, treats all parties with respect, fulfills commitments, builds and maintains moral values and trust consistently. The company pays attention to the interests of shareholders and other stakeholders based on the fairness and equality principles, and it is managed independently so that each company organ does not dominate each other and cannot be intervened by other parties.	Perseroan memastikan penerapan nilai-nilai perusahaan dan kode etik disosialisasikan secara menyeluruh, menerapkan kebijakan anti-korupsi, serta mengefektifkan penerapan sistem pelaporan pelanggaran. The Company ensures that the implementation of the Corporate Values and Code of Conducts is thoroughly disseminated, and it implements anti-corruption policies, and strengthens the effectiveness of whistleblowing system.

Penjelasan Explanation	Penerapan Application
Akuntabilitas Accountability Korporasi dapat mempertanggungjawabkan kinerjanya secara transparan dan wajar. Untuk itu, korporasi harus dikelola secara benar, terukur, dan sesuai dengan kepentingan korporat dengan tetap memperhitungkan kepentingan pemegang saham dan pemangku kepentingan. Akuntabilitas merupakan prasyarat yang diperlukan untuk mencapai kinerja yang berkelanjutan. The Company can account for its performance transparently and fairly. To achieve this, the Company must be managed correctly, measurably, and in line with Company's interests while still considering the interests of the shareholders and stakeholders. Accountability is a prerequisite necessary to achieve sustainable performance.	Menetapkan tanggung jawab yang jelas dari masing-masing departemen, sesuai visi, misi, sasaran usaha, dan strategi Perseroan; serta memiliki ukuran kinerja dari semua jajaran berdasarkan ukuran yang disepakati, konsisten dengan nilai-nilai perusahaan, sasaran usaha, dan strategi Perseroan, serta memiliki sistem <i>reward</i> dan <i>punishment</i>. Establish clear responsibilities for each department, in accordance with the Company's vision, mission, business objectives, and strategies; and have performance metrics for all levels based on agreed-upon standards, consistent with the Corporate Values, business objectives, and strategies, as well as having a reward and punishment system.
Transparansi Transparency Untuk menjaga objektivitas dalam menjalankan bisnis, korporasi menyediakan informasi yang material dan relevan dengan cara yang mudah diakses dan dipahami oleh pemangku kepentingan. Korporasi mengambil inisiatif untuk mengungkapkan tidak hanya masalah yang disyaratkan oleh peraturan perundang-undangan, tetapi juga hal yang penting untuk pengambilan keputusan oleh pemegang saham, kreditur, dan pemangku kepentingan lainnya. To maintain objectivity in conducting business, the Company provides material and relevant information in a manner that is easily accessible and understood by stakeholders. The Company takes the initiative to disclose not only matters required by regulations but also those that are important for decision-making by the shareholders, creditors, and other stakeholders.	Perseroan senantiasa mematuhi ketentuan peraturan perundang-undangan yang berlaku dengan menyampaikan Laporan Keuangan Audit Tahunan serta Laporan Keuangan Interim secara tepat waktu. Selain itu, Perseroan juga menyampaikan Laporan Tahunan kepada Bursa Efek Indonesia dan OJK, serta memastikan bahwa seluruh laporan tersebut dapat diakses oleh publik melalui situs resmi Perseroan. Sebagai bagian dari komitmen terhadap keterbukaan informasi dan transparansi kepada pemegang saham dan pemangku kepentingan lainnya, Perseroan secara rutin memberikan pembaruan mengenai susunan pemegang saham setiap bulan. Di samping itu, Perseroan juga menyampaikan berbagai informasi penting lainnya dalam bentuk keterbukaan informasi sesuai dengan ketentuan yang berlaku. Seluruh informasi tersebut tersedia dan dapat diakses secara mudah oleh publik melalui situs web resmi Perseroan. The Company consistently complies with the applicable laws and regulations by submitting the Annual Audited Financial Statements and Interim Financial Statements on time. In addition, the Company also submits the Annual Report to the Indonesia Stock Exchange and OJK, ensuring that all reports are accessible to the public through the Company's official website. As part of its commitment to transparency and information disclosure to the Shareholders and other stakeholders, the Company regularly provides updates on the shareholder composition every month. Additionally, the Company also discloses other important information in the form of information transparency in accordance with the applicable regulations. All such information is available and can be easily accessed by the public via the Company's official website.
Keberlanjutan Sustainability Korporasi mematuhi peraturan perundang-undangan serta berkomitmen melaksanakan tanggung jawab terhadap masyarakat dan lingkungan agar berkontribusi pada pembangunan berkelanjutan melalui kerja sama dengan semua pemangku kepentingan untuk meningkatkan kehidupan mereka dengan cara yang selaras dengan kepentingan bisnis dan agenda pembangunan berkelanjutan. The company complies with laws and regulations and is committed to fulfilling its responsibilities to society and the environment to contribute to sustainable development through cooperation with all stakeholders to improve their lives in a way that aligns with business interests and the sustainable development agenda.	Menerapkan prinsip berkelanjutan dalam operasional Perseroan yang berfokus pada aspek sosial, ekonomi, dan lingkungan. Implementing sustainable principles in the Company's operation activities that focus on social, economic, and environmental aspects.

Struktur Tata Kelola Perusahaan yang Baik [GRI 2-9] [GRI 2-14] [GRI 2-11]

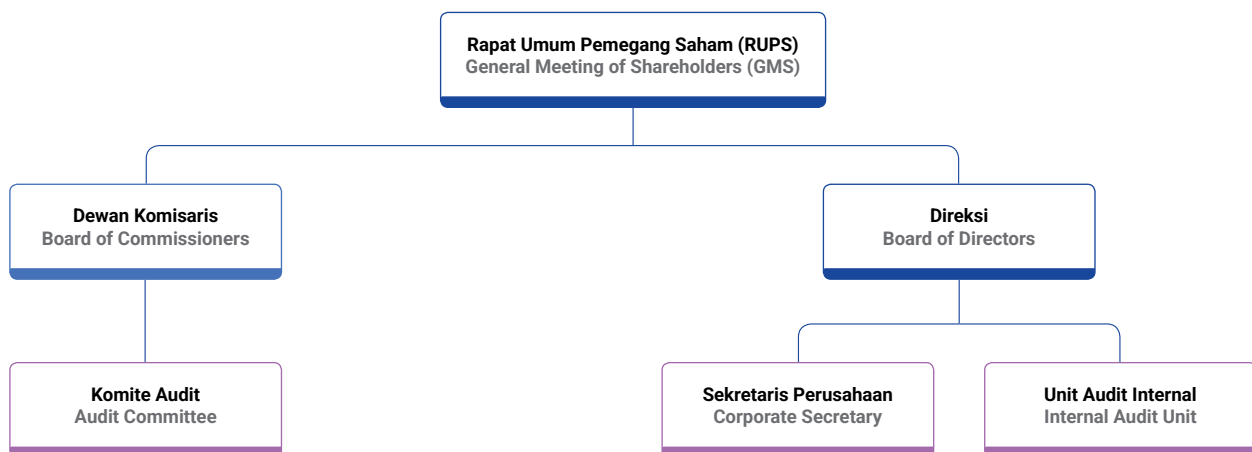
Good Corporate Governance Structure

Struktur tata kelola Perseroan mengacu pada antara lain Undang-Undang PT yang terdiri dari Rapat Umum Pemegang Saham ("RUPS"), Dewan Komisaris, dan Direksi. Ketiga struktur tersebut merupakan organ utama GCG Perseroan, di mana Dewan Komisaris dan Direksi dapat dibantu oleh organ pendukung lainnya yang bertujuan untuk memperkuat pengelolaan dan pengendalian Perseroan sesuai dengan peraturan dan ketentuan yang berlaku.

RUPS merupakan pemegang kekuasaan tertinggi yang menetapkan arah serta kebijakan strategis Perseroan. Dewan Komisaris menjalankan fungsi pengawasan dan memberikan arahan kepada Direksi dalam mengelola kegiatan operasional sehari-hari. Sementara, Komite Audit mendukung Dewan Komisaris dalam memastikan integritas Laporan Keuangan dan kepatuhan terhadap regulasi. Sekretaris Perusahaan memastikan keterbukaan informasi serta hubungan yang efektif dengan para pemangku kepentingan, dan Unit Audit Internal berperan penting dalam menilai dan memperkuat sistem pengendalian internal. Melalui struktur GCG yang jelas dan efektif, Perseroan berkomitmen untuk menerapkan prinsip-prinsip transparansi, akuntabilitas, dan keberlanjutan guna mendukung kinerja bisnis serta menjaga kepercayaan pemegang saham.

The Company's governance structure refers among others to Company Law comprising the General Meeting of Shareholders ("GMS"), the Board of Commissioners, and the Board of Directors. These three organs constitute the main organs of the Company's GCG framework, where the Board of Commissioners and the Board of Directors may be supported by other supporting organs aimed at strengthening the management and supervision of the Company in accordance with applicable laws and regulations.

The GMS serves as the highest authority, determining the Company's strategic direction and policies. The Board of Commissioners performs supervisory functions and provides guidance to the Board of Directors in managing day-to-day operations. Meanwhile, the Audit Committee assists the Board of Commissioners in ensuring the integrity of Financial Statements and regulatory compliance. The Corporate Secretary ensures transparency of information and effective stakeholder relations, while the Internal Audit Unit plays a crucial role in assessing and strengthening the internal control system. Through a clear and effective GCG structure, the Company is committed to implementing principles of transparency, accountability, and sustainability to support business performance and maintain shareholder trust.



Pemisahan *Chairman of the Board* dan *Chief Executive Officer* [ESG G-03] [GRI 2-12] [GRI 2-13]

Perseroan menerapkan pemisahan peran antara Dewan Komisaris dan Direksi sebagai bagian dari komitmen untuk menjaga efektivitas tata kelola perusahaan. Pemisahan ini memastikan adanya batasan yang jelas antara fungsi

Separation of the *Chairman of the Board* dan *Chief Executive Officer* [ESG G-03] [GRI 2-12] [GRI 2-13]

The Company implements a clear separation of roles between the Board of Commissioners and the Board of Directors as part of its commitment to maintaining effective corporate governance. This separation ensures a distinct

pengawasan dan fungsi manajemen. Dewan Komisaris bertanggung jawab mengarahkan kebijakan strategis, mengawasi manajemen risiko, serta memastikan efektivitas pengambilan keputusan di tingkat dewan. Sementara itu, Direksi bertugas melaksanakan strategi yang telah ditetapkan dan mengelola operasional Perseroan secara sehari-hari.

Struktur kepemimpinan yang terpisah ini mendorong terciptanya sistem *checks and balances* yang kuat, mengurangi potensi konflik kepentingan, serta memungkinkan Dewan Komisaris menjalankan fungsi pengawasan secara independen terhadap kinerja Direksi. Selain meningkatkan akuntabilitas dan kualitas pengambilan keputusan, penerapan pemisahan peran ini juga memperkuat kepercayaan investor dengan menunjukkan komitmen Perseroan terhadap praktik tata kelola yang transparan, profesional, dan berorientasi pada pemangku kepentingan.

boundary between supervisory functions and management responsibilities. The Board of Commissioners is responsible for directing strategic policies, supervising risk management, and ensuring the effectiveness of decision-making at the board level. Meanwhile, the Board of Directors has the duty to execute predetermined strategies and managing the Company's day-to-day operations.

This distinct leadership structure fosters a robust system of checks and balances, reduces potential conflicts of interest, and enables the Board of Commissioners to independently supervise the Board of Directors performance. In addition to enhancing accountability and the quality of decision-making, the implementation of this role separation strengthens investor confidence by demonstrating the Company's commitment to transparent, professional, and stakeholder-oriented governance practices.

Penerapan Pedoman Tata Kelola Perusahaan Terbuka Implementation of Governance Guidelines for Public Companies

Penerapan GCG Perseroan telah disesuaikan dengan Pedoman Tata Kelola Perusahaan Terbuka yang disusun berdasarkan SEOJK No. 32/2015. Pedoman tersebut memuat aspek, prinsip, dan rekomendasi yang menjadi panduan bagi Perseroan dalam menerapkan tata kelola dengan baik sebagaimana diuraikan berikut:

The Company's implementation of GCG has been aligned with the Corporate Governance Guidelines for Public Companies, prepared in accordance with SEOJK No. 32/2015. These guidelines encompass aspects, principles, and recommendations that serve as a reference for the Company in applying sound governance practices, as described below:

No.	Aspek/Prinsip/Rekomendasi Aspects/Principles/Recommendations	Pemenuhan Fulfillment	Keterangan Remarks
I. Hubungan Perusahaan Terbuka dengan Pemegang Saham dalam Menjamin Hak-Hak Pemegang Saham Relationship Between Public Company and the Shareholders in Protecting the Shareholders Right			
1. Meningkatkan Nilai Penyelenggaraan Rapat Umum Pemegang Saham ("RUPS") Improving the Value of General Meeting of Shareholders ("GMS")			
a.	Perusahaan terbuka memiliki cara atau prosedur teknis pengumpulan suara (<i>voting</i>), baik secara terbuka maupun tertutup yang mengedepankan independensi, dan kepentingan pemegang saham.	Terpenuhi	Perseroan telah memiliki mekanisme dan prosedur pengambilan keputusan melalui pengumpulan suara (<i>voting</i>), dengan mengedepankan independensi dan kepentingan pemegang saham Perseroan sebagaimana dituangkan dalam tata tertib RUPS.
	A public company has technical methods or procedures for open or close voting that encourages the independence and interests of the shareholders.	Fulfilled	The Company has a voting-based decision-making mechanism and procedure, by prioritizing the independence and interest of the shareholders as disclosed in GMS procedures.
b.	Seluruh anggota Direksi dan anggota Dewan Komisaris perusahaan terbuka hadir dalam RUPS Tahunan.	Terpenuhi	Seluruh anggota Dewan Komisaris dan Direksi telah menghadiri RUPS Tahunan 18 Juni 2025, baik secara langsung ataupun virtual.
	All members of the Board of Commissioners and Board of Directors are present in the Annual GMS.	Fulfilled	All members of the Board of Commissioners and the Board of Directors attended the Annual General Meeting of Shareholders held on June 18, 2025, either in person or virtually.

No.	Aspek/Prinsip/Rekomendasi Aspects/Principles/Recommendations	Pemenuhan Fulfillment	Keterangan Remarks
	c. Ringkasan risalah RUPS tersedia dalam situs web perusahaan terbuka paling sedikit selama 1 (satu) tahun. Summary of GMS minutes is available on the public company's official website for at least 1 (one) year.	Terpenuhi Fulfilled	Ringkasan risalah RUPS Perseroan tersedia dalam situs web Perseroan, dalam Bahasa Indonesia dan Bahasa Inggris, setidaknya untuk RUPS selama 3 (tiga) tahun terakhir. Informasi ini bisa diakses di https://www.pyfa.co.id/id/investor/informasi-terkait-rapatumum-pemegang-saham. Summary of GMS minutes is available on the Company's website, in Indonesian and English, at least for GMS for the last 3 (three) years. This information can be accessed at https://www.pyfa.co.id/id/investor/informasi-terkait-rapatumum-pemegang-saham.
2. Meningkatkan Kualitas Komunikasi Perusahaan Terbuka dengan Pemegang Saham atau Investor Increasing the Quality of Public Company Communication with the Shareholder or Investor			
	a. Perusahaan terbuka memiliki suatu kebijakan komunikasi dengan pemegang saham atau investor. Public company has a communication policy with its shareholders or investors.	Terpenuhi Fulfilled	Kebijakan komunikasi dengan pemegang saham atau investor telah dimuat dalam Kebijakan Standar Perilaku (<i>Code of Conduct</i>) Perseroan yang dapat diakses pada situs web Perseroan dan dilaksanakan oleh Sekretaris Perusahaan. The communication policy with shareholders or investors had been affixed in the Code of Conduct which can be accessed on the Company's website and implemented by the Corporate Secretary.
	b. Perusahaan terbuka mengungkapkan kebijakan komunikasi perusahaan terbuka dengan pemegang saham atau investor dalam situs web. The public company discloses its communication policy with its shareholders or investors on the website.	Terpenuhi Fulfilled	Informasi mengenai kebijakan komunikasi Perseroan dapat diakses di https://www.pyfa.co.id/ dan Perseroan telah memfasilitasi komunikasi dengan pemegang saham Perseroan atau investor yang dapat dilakukan melalui email corsec@pyfa.co.id atau melalui laman "Contact Us" pada situs web Perseroan. Information regarding the Company's communication policy can be accessed at https://www.pyfa.co.id/ and the Company has facilitated communication for the shareholders or investors via email corsec@pyfa.co.id or through the "Contact Us" page on the Company's website.
II. Fungsi dan Peran Dewan Komisaris Board of Commissioners Function and Role			
1. Memperkuat Keanggotaan dan Komposisi Dewan Komisaris Strengthening the Membership and Composition of the Board of Commissioners			
	a. Penentuan jumlah anggota Dewan Komisaris mempertimbangkan kondisi perusahaan terbuka. Determination for the number of Board of Commissioners members is by observing the condition of the public company.	Terpenuhi Fulfilled	Penentuan jumlah anggota Dewan Komisaris Perseroan telah mempertimbangkan kondisi dan kapasitas Perseroan, serta ketentuan Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik ("POJK No. 33/2014"), peraturan terkait lainnya termasuk peraturan Bursa Efek Indonesia, anggaran dasar, dan <i>Board Manual</i> Perseroan. The determination of the number of the Board of Commissioners members has considered the Company's condition and capacity, as well as provision in the POJK No.33/POJK.04/2014 on Board of Directors and Board of Commissioners Issuer or Public Company ("POJK 33/2014"), other related regulations including the Indonesia Stock Exchange Regulation, the articles of association, and Board Manual.
	b. Penentuan komposisi anggota Dewan Komisaris memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan. Determining the composition of Board of Commissioners members is by observing the diversity of expertise, knowledge, and experience needed.	Terpenuhi Fulfilled	Perseroan memiliki anggota Dewan Komisaris dengan berbagai pengalaman dan keahlian sebagaimana tercantum dalam profil Dewan Komisaris pada Laporan Tahunan Perseroan ini. The Board of Commissioners members have various experiences and expertise, as presented in the Profile of the Board of Commissioners in the Annual Report.

No.	Aspek/Prinsip/Rekomendasi Aspects/Principles/Recommendations	Pemenuhan Fulfillment	Keterangan Remarks
2. Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Dewan Komisaris Increasing the Implementation Quality of the Board of Commissioners' Duties and Responsibilities			
	a. Dewan Komisaris mempunyai kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai kinerja Dewan Komisaris. The Board of Commissioners has a self-assessment policy to assess the Board of Commissioners' performance.	Terpenuhi Fulfilled	Pelaksanaan penilaian kinerja Dewan Komisaris secara kolektif dilakukan secara <i>self-assessment</i> oleh masing-masing anggota Dewan Komisaris setiap tahun dengan mempertimbangkan indikator dalam kerangka <i>Balanced Scorecard</i> . Dewan Komisaris mengukur dan memonitor pencapaian kinerja berdasarkan pada 4 (empat) kriteria utama, yakni dari perspektif keuangan, konsumen (<i>customer</i>), proses bisnis internal, serta pembelajaran dan pertumbuhan. The implementation of Board of Commissioners' performance assessment is conducted through self-assessment by each Board of Commissioners member annually by taking into account the indicator contained in the Balanced Scorecard. The Board of Commissioners measures and monitors the performance achievement based on 4 (four) main criteria, which are financial perspective, customer, internal business processes, learning, and growth.
	b. Kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai kinerja Dewan Komisaris, diungkapkan melalui Laporan Tahunan perusahaan terbuka. Self-assessment policies to assess the performance of the Board of Commissioners are disclosed through the Annual Report of the public company.	Terpenuhi Fulfilled	Kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai kinerja Dewan Komisaris telah diungkapkan melalui Laporan Tahunan bagian Tata Kelola Perusahaan sub bab Dewan Komisaris. Self-assessment policy to evaluate the performance of the Board of Commissioners has been disclosed in the Annual Report section Governance, sub-section of the Board of Commissioners.
	c. Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan. The Board of Commissioners has a policy related to the resignation of the Board of Commissioners members who are involved in financial fraud.	Terpenuhi Fulfilled	Kebijakan terkait pengunduran diri Dewan Komisaris apabila terlibat dalam kejahatan keuangan (<i>financial fraud</i>), baik secara perorangan maupun secara kelompok, telah diatur dalam Kebijakan Standar Perilaku (<i>Code of Conduct</i>) Perseroan yang dapat diakses pada situs web Perseroan. The policies related to the resignation of the Board of Commissioners if they are involved in financial fraud, both individually or as a group, has been regulated in Code of Conduct that can be accessed in the Company's website.
	d. Dewan Komisaris atau Komite yang menjalankan Fungsi Nominasi dan Remunerasi menyusun kebijakan suksesi dalam proses nominasi anggota Direksi. The Board of Commissioners or the Committee that carries out the Nomination and Remuneration function prepares a succession policy in the process of nominating members of the Board of Directors.	Terpenuhi Fulfilled	Fungsi komite tersebut telah dijalankan oleh Dewan Komisaris sesuai dengan kebijakan yang berlaku. Informasi terkait pelaksanaan fungsi ini diuraikan secara rinci dalam bab Tata Kelola Perusahaan, sub bab Fungsi Nominasi dan Remunerasi, pada Laporan Tahunan ini. The functions of the committee have been carried out by the Board of Commissioners in accordance with the applicable policies. Information regarding the implementation of these functions is detailed in the Corporate Governance chapter, subchapter of the Nomination and Remuneration Function, in this Annual Report.

III. Fungsi dan Peran Direksi Board of Directors Function and Role

1. Memperkuat Keanggotaan dan Komposisi Direksi Strengthening the Membership and Composition of the Board of Directors

	a. Penentuan jumlah anggota Direksi mempertimbangkan kondisi perusahaan terbuka, serta efektivitas dalam pengambilan keputusan. Determination for the number of Board of Directors members is by observing the condition of the public company, as well as the effectiveness in decision making.	Terpenuhi Fulfilled	Penentuan jumlah anggota Direksi Perseroan telah mempertimbangkan kondisi dan kapasitas Perseroan, serta ketentuan POJK No. 33/2014, peraturan terkait lainnya termasuk peraturan Bursa Efek Indonesia, anggaran dasar, serta <i>Board Manual</i> Perseroan. Determination of the Board of Directors members number has considered the Company's condition and capacity, and provisions in POJK No. 33/2014 and other related regulations including the Indonesia Stock Exchange Regulation, the articles of association, and Board Manual.
	b. Penentuan komposisi anggota Direksi memperhatikan, keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan.	Terpenuhi	Perseroan memiliki anggota Direksi dengan beragam pengalaman dan keahlian sebagaimana tercantum dalam profil Direksi pada Laporan Tahunan ini.

No.	Aspek/Prinsip/Rekomendasi Aspects/Principles/Recommendations	Pemenuhan Fulfillment	Keterangan Remarks
	Determining the composition of Board of Directors members is by observing the diversity of expertise, knowledge, and experience needed.	Fulfilled	The Company has Board of Directors members with diversity in experience and expertise as disclosed in the Profile of the Board of Directors in this Annual Report.
c.	Anggota Direksi yang membawahi bidang akuntansi atau keuangan memiliki keahlian dan/ atau pengetahuan di bidang akuntansi. Members of the Board of Directors in charge of accounting or finance have expertise and/or knowledge in the accounting field.	Terpenuhi Fulfilled	Direktur Keuangan Perseroan memiliki keahlian dan/atau pengetahuan di bidang akuntansi, yang pada awalnya dijabat oleh Bapak Yenfrino Gunadi dan selanjutnya diemban oleh Ibu Sinta Lestari Ningsih berdasarkan keputusan RUPS Tahunan 2025. The Finance Director possesses expertise and/or knowledge in the field of accounting, a position initially held by Mr. Yenfrino Gunadi and subsequently assumed by Ms. Sinta Lestari Ningsih pursuant to the resolution of the 2025 Annual General Meeting of Shareholders.

2. Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Direksi

Increasing the Implementation Quality of the Board of Directors Duties and Responsibilities

a.	Direksi mempunyai kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai kinerja Direksi. The Board of Directors has a self-assessment policy to assess the Board of Directors performance.	Terpenuhi Fulfilled	Kebijakan penilaian sendiri (<i>self-assessment</i>) Direksi merupakan suatu pedoman yang digunakan untuk penilaian kinerja Direksi secara kolegal. Penilaian kinerja Direksi dilaksanakan secara mandiri (<i>self-assessment</i>) dengan mempertimbangkan indikator dalam kerangka <i>Balanced Scorecard</i> . Direksi mengukur dan memonitor pencapaian kinerja berdasarkan pada 4 (empat) kriteria utama, yakni dari perspektif keuangan, konsumen (<i>customer</i>), proses bisnis internal, serta pembelajaran dan pertumbuhan. The Board of Directors self-assessment policy is a guideline to evaluate the Board of Directors' performance collegially. The Board of Directors self-assessment is conducted based on the Balanced Scorecard framework. The Board of Directors measures and monitors the performance achievement based on 4 (four) main criteria, which are financial perspective, customer, internal business processes, learning and growth.
b.	Kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai kinerja Direksi diungkapkan melalui Laporan Tahunan perusahaan terbuka. Self-assessment policies is to assess the performance of Board of Directors are disclosed through the Annual Report of a public company.	Terpenuhi Fulfilled	Perseroan telah mengungkapkan kebijakan penilaian sendiri (<i>self-assessment</i>) untuk menilai kinerja Direksi Perseroan dalam Laporan Tahunan ini. The Company has disclosed a self-assessment policy to evaluate the Board of Directors' performance in this Annual Report.
c.	Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan. The Board of Directors have policies related to the resignation of the Board of Directors members who are involved in financial fraud.	Terpenuhi Fulfilled	Kebijakan terkait pengunduran diri Direksi apabila terlibat dalam kejahatan keuangan (<i>financial fraud</i>), baik secara perorangan maupun secara kelompok, telah diatur dalam Kebijakan standar Perilaku (<i>Code of Conduct</i>) Perseroan yang dapat diakses pada situs web Perseroan. The policies related to the resignation of the Board of Directors if they are involved in financial fraud, both individually or as a group, has been regulated in Code of Conduct of the Company that can be accessed in the Company's website.

IV. Partisipasi Pemangku Kepentingan Stakeholders Participation

1. Meningkatkan Aspek Tata Kelola Perusahaan melalui Partisipasi Pemangku Kepentingan Improving Corporate Governance Aspects through Stakeholder Participation

a.	Perusahaan terbuka memiliki kebijakan untuk mencegah terjadinya <i>insider trading</i> . Public company has the policy to prevent insider trading.	Terpenuhi Fulfilled	Perseroan telah memiliki kebijakan pencegahan <i>insider trading</i> yang diungkapkan dalam Kebijakan Standar Perilaku (<i>Code of Conduct</i>). The Company already has an insider trading prevention policy as disclosed in the Code of Conduct.
b.	Perusahaan terbuka memiliki kebijakan anti-korupsi dan anti-fraud. Public company has anti-corruption and anti-fraud policies.	Terpenuhi Fulfilled	Perseroan telah memiliki kebijakan anti-korupsi dan anti-fraud yang diungkapkan dalam Kebijakan Standar Perilaku (<i>Code of Conduct</i>). The Company already has an anti-corruption and anti-fraud policies as disclosed in the Code of Conduct.

No.	Aspek/Prinsip/Rekomendasi Aspects/Principles/Recommendations	Pemenuhan Fulfillment	Keterangan Remarks
c.	Perusahaan terbuka memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor. Public company has the policy on the selection and improvement of suppliers or vendors ability.	Terpenuhi Fulfilled	Kebijakan tentang seleksi dan peningkatan kemampuan pemasok ini tercantum dalam Kebijakan Standar Perilaku (<i>Code of Conduct</i>) Perseroan yang dapat diakses pada situs web Perseroan. Perseroan juga telah memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor sejak tahun 2018 dan secara aktif diperbarui untuk menyesuaikan dengan persyaratan ISO 9001:2015 (Sertifikat ISO 9001:2015, diterbitkan oleh SGS United Kingdom Ltd dengan masa berlaku sejak 9 September 2023 sampai 9 September 2026). The policy regarding supplier selection and capacity building is listed in the Code of Conduct which can be accessed on the Company's website. The Company has also had a policy regarding the selection and capacity building of suppliers or vendors since 2018 and has been actively renewed to comply with the requirements of ISO 9001:2015 (ISO 9001:2015 Certificate, issued by SGS United Kingdom Ltd. with a validity period from September 9, 2023 to September 9, 2026).
d.	Perusahaan terbuka memiliki kebijakan tentang pemenuhan hak-hak kreditur. Public company has the policy on fulfilling creditor rights.	Terpenuhi Fulfilled	Perseroan telah memiliki kebijakan hubungan dengan kreditur yang diungkapkan dalam Kebijakan Standar Perilaku (<i>Code of Conduct</i>) Perseroan yang dapat diakses pada situs web Perseroan. The Company already has a policy related to relationships with creditors as disclosed in the Code of Conducts that can be accessed on the Company's website.
e.	Perusahaan terbuka memiliki kebijakan sistem <i>whistleblowing</i> . Public company has the whistleblowing system policy.	Terpenuhi Fulfilled	Mekanisme <i>whistleblowing</i> telah diatur dalam Kebijakan standar Perilaku (<i>Code of Conduct</i>) Perseroan yang dapat diakses pada situs web Perseroan. Whistleblowing mechanism has been regulated in the Code of Conducts that can be accessed on the Company's website.
f.	Perusahaan terbuka memiliki kebijakan pemberian insentif jangka panjang kepada Direksi dan karyawan. Public company has the policy on providing long-term incentives to the Board of Directors and employees.	Belum Terpenuhi Not Yet Fulfilled	Kebijakan pemberian insentif jangka panjang bagi Direksi dan karyawan masih dalam tahap pertimbangan Dewan Komisaris dan Direksi. The policy for providing long-term incentives for the Board of Directors and employees is still under consideration by the Board of Commissioners and the Board of Directors.

V. Keterbukaan Informasi
Information Disclosures

1. Meningkatkan Pelaksanaan Keterbukaan Informasi
Improving the Implementation of Information Disclosure

a.	Perusahaan terbuka memanfaatkan penggunaan teknologi informasi secara lebih luas selain situs web sebagai media keterbukaan informasi. Public company utilizes a wider range of information technology aside from the website as a medium to disclose the information.	Terpenuhi Fulfilled	Perseroan memanfaatkan teknologi informasi lain selain situs web Perseroan (www.pyfa.co.id) dalam meningkatkan penyebaran informasi, antara lain melalui media sosial, yakni akun Instagram Perseroan https://www.instagram.com/pyfahealthofficial . The Company utilizes other information technology besides its Company's website (www.pyfa.co.id) to enhance the dissemination of information, including through social media, such as the Company's Instagram account, https://www.instagram.com/pyfahealthofficial .
b.	Laporan Tahunan perusahaan terbuka mengungkapkan pemilik manfaat akhir dalam kepemilikan saham perusahaan terbuka paling sedikit 5% (lima persen), selain pengungkapan pemilik manfaat akhir dalam kepemilikan saham perusahaan terbuka melalui pemegang saham utama dan Pengendali. The Annual Report of a public company discloses the ultimate beneficial share owners of a public company who have at least 5% (five percent), in addition to disclosing the ultimate beneficial share owners of a public company through the main and controlling shareholders.	Terpenuhi Fulfilled	Perseroan telah mengungkapkan informasi pemegang saham yang memiliki 5% (lima persen) atau lebih saham Perseroan, pemegang saham utama, pemegang saham pengendali, serta pemilik manfaat akhir dalam kepemilikan saham Perseroan di dalam Laporan Tahunan ini. The Company has disclosed information on the shareholders who own 5% (five percent), or more shares of the Company, major shareholders, controlling shareholders and ultimate beneficial owners of the Company's shares in this Annual Report.

Rapat Umum Pemegang Saham General Meeting of Shareholders

Rapat Umum Pemegang Saham ("RUPS") merupakan organ tata kelola Perseroan yang memiliki hak dan wewenang yang tidak diberikan kepada Dewan Komisaris maupun Direksi, sesuai dengan ketentuan perundang-undangan yang berlaku dan anggaran dasar. Dalam pelaksanaannya, RUPS terbagi 2 (dua) jenis, yaitu RUPS Tahunan dan RUPS Luar Biasa. RUPS Tahunan wajib dilaksanakan paling lambat 6 (enam) bulan setelah tahun buku berakhir. Sementara itu, RUPS Luar Biasa bersifat insidental, yakni dapat diadakan sewaktu-waktu sesuai dengan kepentingan pemegang saham, Dewan Komisaris, ataupun Direksi.

The General Meeting of Shareholders ("GMS") is the Company's governance organ that holds rights and responsibilities not granted to the Board of Commissioners or the Board of Directors, in accordance with the applicable laws and regulations and the Articles of Association. The GMS consists of 2 (two) types: the Annual GMS and the Extraordinary GMS. The Annual GMS is required to be held no later than 6 (six) months after the end of the financial year. Meanwhile, the Extraordinary GMS is held on an ad hoc basis, as deemed necessary to address the interests of the shareholders, the Board of Commissioners, or the Board of Directors.

Kebijakan Perlakuan Adil terhadap Pemegang Saham [ESG G-08]

Perseroan menerapkan kebijakan yang memastikan perlakuan adil bagi seluruh pemegang saham tanpa terkecuali. Salah satu aspek utama dalam kebijakan ini adalah larangan bagi Direksi, Dewan Komisaris, dan karyawan untuk memanfaatkan informasi material yang belum tersedia untuk publik dalam melakukan transaksi efek. Kebijakan ini dirancang untuk mencegah praktik perdagangan orang dalam (*insider trading*) serta penyalahgunaan informasi rahasia yang dapat memberikan keuntungan pribadi bagi pihak tertentu.

Penerapan kebijakan tersebut merupakan wujud komitmen Perseroan dalam menjaga integritas pasar dan melindungi hak-hak pemegang saham. Dengan melarang penyalahgunaan informasi internal, Perseroan memastikan bahwa setiap pemegang saham memiliki akses yang setara terhadap informasi yang relevan dan material. Kebijakan ini juga memperkuat transparansi, mengurangi risiko korupsi atau tindakan tidak etis, serta meningkatkan kepercayaan para pemangku kepentingan terhadap tata kelola dan integritas Perseroan. Melalui kebijakan perlakuan adil ini, Perseroan menegaskan komitmennya untuk menciptakan lingkungan investasi yang sehat, kompetitif, dan terpercaya sesuai dengan prinsip-prinsip GCG.

Policy on Fair Treatment of the Shareholders [ESG G-08]

The Company implements a policy ensuring fair treatment for all shareholders without exception. A key aspect of this policy is the prohibition for the Board of Directors, the Board of Commissioners, and employees from using material information that has not been publicly disclosed for securities transactions. This policy is designed to prevent insider trading and the misuse of confidential information that could result in personal gain for certain parties.

The enforcement of this policy demonstrates the Company's commitment to maintaining market integrity and protecting the shareholders' rights. By prohibiting the misuse of internal information, the Company ensures that all shareholders have equal access to relevant and material information. This policy also improves transparency, mitigates risks of corruption or unethical conduct, and strengthens stakeholders' trust in the Company's governance and integrity. Through this fair treatment policy, the Company affirms its commitment to creating a healthy, competitive, and reliable investment environment in line with GCG principles.

Pelaksanaan RUPS Tahunan 2025

RUPS Tahunan untuk tahun buku 2024 telah dilaksanakan pada tanggal 18 Juni 2025 yang berlokasi di Sinar Mas Land Plaza Sudirman, Lt. 12, Jl. Jenderal Sudirman No. Kav. 21,

Implementation of 2025 Annual GMS

The Annual GMS for the 2024 financial year was held on June 18, 2025 at Sinar Mas Land Plaza Sudirman, 12th Floor, Jl. Jenderal Sudirman No. Kav. 21, Kuningan, South Jakarta,

Kuningan, Jakarta Selatan, Indonesia. Informasi terkait tahapan pelaksanaan RUPS Tahunan Perseroan diuraikan sebagai berikut:

Indonesia. Information regarding the stages of the Company's Annual GMS implementation is presented as follows:

RUPS Tahunan 18 Juni 2025 Annual GMS on June 18, 2025

Pengumuman Announcement	Pemanggilan Invitation	Pelaksanaan Implementation	Ringkasan Keputusan Resolution Summary
9 Mei 2025 May 9, 2025	27 Mei 2025 May 27, 2025	18 Juni 2025 June 18, 2025	20 Juni 2025 June 20, 2025

Kehadiran RUPS Tahunan The Attendance of the Annual GMS

Pemegang Saham Shareholders	RUPS dihadiri oleh pemegang saham yang mewakili 7.018.391.981 saham atau 62,46% dari seluruh saham dengan hak suara yang sah yang telah dikeluarkan oleh Perseroan. The GMS was attended by shareholders representing 7,018,391,981 shares or 62.46% of the total shares with valid voting rights issued by the Company.		
Dewan Komisaris Board of Commissioners	Seluruh anggota Dewan Komisaris telah menghadiri RUPS Tahunan, baik secara fisik maupun virtual. All members of the Board of Commissioners attended the Annual GMS, both physically and virtually.		
Direksi Board of Directors	Seluruh anggota Direksi telah menghadiri RUPS Tahunan, baik secara fisik maupun virtual. All members of the Board of Commissioners attended the Annual GMS, both physically and virtually.		
Pihak Independen Independent Party	Kantor Akuntan Publik Biro Administrasi Efek Notaris Public Accounting Firm Securities Administration Bureau Notary	: Purwanto, Sungkoro & Surja, firma anggota Ernst and Young : PT Sinartama Gunita : Buntario Tigris, S.H., S.E., M.H. : Purwanto, Sungkoro & Surja, member firm of Ernst and Young : PT Sinartama Gunita : Buntario Tigris, S.H., S.E., M.H.	

Agenda RUPS

1. Persetujuan Laporan Tahunan dan Laporan Keberlanjutan, serta pengesahan Laporan Keuangan Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024, serta pemberian pelunasan dan pembebasan tanggung jawab sepenuhnya (*volledig acquit et de charge*) kepada para anggota Direksi dan anggota Dewan Komisaris atas tindakan pengurusan dan pengawasan yang telah dijalankan selama tahun buku yang berakhir pada 31 Desember 2024.
2. Penetapan penggunaan laba bersih/rugi bersih untuk tahun buku yang berakhir pada tanggal 31 Desember 2024.
3. Penetapan remunerasi bagi anggota Dewan Komisaris dan Direksi Perseroan untuk tahun buku 2025.
4. Penetapan Kantor Akuntan Publik untuk mengaudit Laporan Keuangan Konsolidasian Perseroan untuk tahun buku yang berakhir 31 Desember 2025.
5. Pelaporan Realisasi Penggunaan Dana Hasil Penawaran Umum Berkelanjutan Obligasi Berkelanjutan I Pyridam Farma Tahap II Tahun 2023 dan Penawaran Umum Berkelanjutan Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024.
6. Persetujuan perubahan susunan pengurus Perseroan.

GMS Agenda

1. Approval of the Annual Report and Sustainability Report, as well as ratification of the Financial Statements for the financial year ended on December 31, 2024, and full release and discharge of responsibility (*volledig acquit et de charge*) to members of the Board of Directors and Board of Commissioners for the management and supervision performed during the financial year ended on December 31, 2024.
2. Determination of the appropriation of net profit/net loss for the financial year ended on December 31, 2024.
3. Determination of remuneration for members of the Board of Commissioners and Board of Directors for the 2025 financial year.
4. Appointment of a Public Accounting Firm to audit the Consolidated Financial Statements for the financial year ended on December 31, 2025.
5. Report on the Realization of the Use of Proceeds from the Continuing Public Offering of Pyridam Farma Continuous Bonds I Phase II Year 2023 and Continuing Public Offering of Pyridam Farma Continuous Bonds I Phase III Year 2024.
6. Approval of Changes in the Composition of the Company's Management.

RUPS Tahunan 18 Juni 2025
Annual GMS on June 18, 2025

Keputusan Resolution	Persetujuan RUPS GMS Approval	Realisasi Realization
Agenda I First Agenda		
1. Menyetujui Laporan Tahunan dan Laporan Keberlanjutan dan mengesahkan Laporan Keuangan Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024; serta 2. Atas telah disetujuinya Laporan Tahunan Perseroan termasuk Laporan Keberlanjutan dan Laporan Tugas Dewan Komisaris untuk tahun buku yang berakhir pada tanggal 31 Desember 2024 serta disahkannya Laporan Keuangan Konsolidasian Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024 yang telah diaudit Kantor Akuntan Publik Purwanto, Sungkoro & Surja, firma anggota Ernst and Young, dalam semua hal yang material, maka Rapat memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya (<i>volledig acquit et de charge</i>) kepada segenap anggota Direksi dan Dewan Komisaris atas tindakan pengurusan dan pengawasan yang telah dijalankan selama tahun buku yang berakhir pada tanggal 31 Desember 2024, sejauh tindakan tersebut bukan merupakan tindak pidana dan tindakan tersebut tercermin dalam Laporan Tahunan, Laporan Keberlanjutan, serta Laporan Keuangan Konsolidasian Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024. 1. Approved the Annual Report and Sustainability Report and ratified the Financial Statements for the financial year ended on December 31, 2024; and 2. Upon the approval of the Annual Report, including the Sustainability Report and the Board of Commissioners' Report for the financial year ended on December 31, 2024, and the ratification of the Consolidated Financial Statements for the fiscal year ended on December 31, 2024, which have been audited by Purwanto, Sungkoro & Surja, member firm of Ernst and Young, Public Accounting Firm, with an unqualified opinion in all material respects, the Meeting grants full discharge and release of liability (<i>volledig acquit et de charge</i>) to all members of the Board of Directors and the Board of Commissioners for the management and supervisory actions undertaken during the financial year ended on December 31, 2024, provided that such actions were not criminal in nature and are reflected in the Annual Report, Sustainability Report, and the Consolidated Financial Statements for the financial year ended on December 31, 2024.	Disetujui oleh 7.017.426.481 saham (99,98% dari yang hadir). Approved by 7,017,426,481 shares (99.98% of those present).	Telah direalisasikan. Fully realized.
Agenda II Second Agenda		
Menyetujui untuk pencatatan rugi bersih sebesar Rp330.246.365.580,- (tiga ratus tiga puluh miliar dua ratus empat puluh enam juta tiga ratus enam puluh lima ribu lima ratus delapan puluh Rupiah), untuk tahun buku 2024 dan tidak melakukan penyisihan laba sebagai cadangan dan pembagian dividen untuk tahun buku 2024 tersebut. Approved the recording of a net loss of Rp330,246,365,580 (three hundred thirty billion two hundred forty-six million three hundred sixty-five thousand five hundred eighty Rupiahs) for the 2024 financial year and decided not to allocate any profit as reserves or distribute dividends for the said financial year.	Disetujui oleh 7.018.168.181 saham (99,99% dari yang hadir). Approved by 7,018,168,181 shares (99.99% of those present).	Telah direalisasikan. Fully realized.
Agenda III Third Agenda		
Memberikan wewenang dan kuasa kepada Dewan Komisaris Perseroan untuk menetapkan besarnya gaji atau honorarium dan tunjangan lainnya untuk anggota Dewan Komisaris dan Direksi Perseroan untuk tahun buku yang akan berakhir pada tanggal 31 Desember 2025, berdasarkan Keputusan Rapat Dewan Komisaris Perseroan dengan total gaji, honorarium, tantiem, dan tunjangan lainnya untuk Dewan Komisaris dan Direksi dengan tetap memperhatikan kondisi keuangan dan kinerja Perseroan. Granted the authority and power to the Board of Commissioners to determine the amount of salary or honorarium and other allowances for members of the Board of Commissioners and Board of Directors for the financial year ended on December 31, 2025, based on the Decision of the Board of Commissioners Meeting with the total salary, honorarium, bonuses, and other allowances for the Board of Directors and Board of Commissioners while still taking into account the Company's financial condition and performance.	Disetujui oleh 7.017.202.681 saham (99,98% dari yang hadir). Approved by 7,017,202,681 shares (99.98% of those present).	Telah direalisasikan. Fully realized.

Keputusan Resolution	Persetujuan RUPS GMS Approval	Realisasi Realization
Agenda IV Fourth Agenda		
Memberikan kuasa kepada Dewan Komisaris untuk menetapkan Kantor Akuntan Publik yang akan mengaudit Laporan Keuangan Perseroan yang akan berakhir pada tanggal 31 Desember 2025 dengan mempertimbangkan usulan Dewan Komisaris Perseroan dan memperhatikan rekomendasi Komite Audit Perseroan dan memberi wewenang kepada Direksi Perseroan untuk menetapkan jumlah honorarium akuntan publik tersebut dan persyaratan lainnya, mengingat Perseroan masih memerlukan waktu untuk memonitor dan menilai kinerja serta mempertimbangkan calon akuntan publik yang akan ditunjuk berdasarkan masukan dari Dewan Komisaris Perseroan dan Komite Audit Perseroan, serta mempertimbangkan objektif lainnya yang dirasa perlu dalam mengambil keputusan. Granted the authority to the Board of Commissioners to appoint the Public Accounting Firm that will audit the Financial Statements for the financial year ended on December 31, 2025, considering the proposal from the Board of Commissioners and taking into account the recommendations from the Company's Audit Committee. The authority is also given to the Board of Directors to determine the public accountant's fee and other terms, as the Company still requires time to monitor and assess performance, as well as consider the potential public accountants to be appointed based on input from the Board of Commissioners and the Audit Committee, while also considering other objectives deemed necessary in making the decision.	Disetujui oleh 7.018.177.881 saham (99,99% dari yang hadir). Approved by shares 7,018,177,881 (99.99% of those present).	Telah direalisasikan. Fully realized.
Agenda V Fifth Agenda		
Menyetujui Laporan Pelaksanaan Realisasi Penggunaan Dana Hasil Penawaran Umum Berkelanjutan Obligasi Berkelanjutan I Pyridam Farma Tahap II Tahun 2023, per tanggal 31 Desember 2024 sebesar Rp395.686.126.200 (tiga ratus sembilan puluh lima miliar enam ratus delapan puluh enam juta seratus dua puluh enam ribu dua ratus Rupiah) sebagaimana yang dimaksud dalam Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum Berkelanjutan Obligasi Berkelanjutan I Pyridam Farma Tahap II Tahun 2023, dengan No. Surat: 005/PYFA-CS/I/2025 tanggal 14 Januari 2025, laporan penggunaan sebagian dana hasil Penawaran Umum Berkelanjutan Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024 sebesar Rp105.299.258.721 (seratus lima miliar dua ratus sembilan puluh sembilan juta dua ratus lima puluh delapan ribu tujuh ratus dua puluh satu Rupiah) sebagaimana yang dimaksud dalam Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum Berkelanjutan Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024, dengan No. 007/PYFA-CS/1/2025 tanggal 14 Januari 2025, dan laporan penggunaan seluruh dana hasil Penawaran Umum Terbatas kepada para pemegang saham Penerbitan Penambahan Modal dengan Memberikan Hak Memesan Efek Terlebih Dahulu I ("PMHETD I") sebesar Rp1.065.099.254.694 (satu triliun enam puluh lima miliar sembilan puluh sembilan juta dua ratus lima puluh empat ribu enam ratus sembilan puluh empat Rupiah) dan dana hasil konversi Waran Seri I menjadi saham sebesar Rp1.504.800 (satu juta lima ratus empat ribu delapan ratus Rupiah) sebagaimana yang dimaksud dalam Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum Terbatas kepada Para Pemegang Saham Penerbitan Waran Seri 1 dengan No. 006/PYFA-CS/1/2025 per tanggal 14 Januari 2025 dan Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum Terbatas kepada Para Pemegang Saham Penambahan Modal Dengan Memberikan Hak Memesan Terlebih Dahulu I dan Penerbitan Waran Seri I dengan No. 084/PYFA-CS/VII/2024 per tanggal 15 Juli 2024. To approve the Report on the Realization of the Use of Proceeds from the Continuing Public Offering of Pyridam Farma Continuing Bonds I Phase II Year 2023 as of December 31, 2024, amounting to Rp395,686,126,200 (three hundred ninety-five billion six hundred eighty-six million one hundred twenty-six thousand two hundred Rupiah), as set forth in the Report on the Realization of the Use of Proceeds from the Continuing Public Offering of Pyridam Farma Continuing Bonds I Phase II Year 2023, Letter No. 005/PYFA-CS/I/2025 dated January 14, 2025; the report on the use of a portion of the proceeds from the Continuing Public Offering of Pyridam Farma Continuing Bonds I Phase III Year 2024 amounting to Rp105,299,258,721 (one hundred five billion two hundred ninety-nine million two hundred fifty-eight thousand seven hundred twenty-one Rupiah), as set forth in the Report on the Realization of the Use of Proceeds from the Continuing Public Offering of Pyridam Farma Continuing Bonds I Phase III Year 2024, Letter No. 007/PYFA-CS/1/2025 dated January 14, 2025; and the report on the use of all proceeds from the Limited Public Offering to the Company's shareholders through the Issuance of Additional Shares with Pre-Emptive Rights I ("PMHETD I") amounting to Rp1,065,099,254,694 (one trillion sixty-five billion ninety-nine million two hundred fifty-four thousand six hundred ninety-four Rupiah), as well as proceeds from the conversion of Series I Warrants into shares amounting to Rp1,504,800 (one million five hundred four thousand eight hundred Rupiah), as set forth in the Report on the Realization of the Use of Proceeds from the Limited Public Offering to Shareholders through the Issuance of Series I Warrants, Letter No. 006/PYFA-CS/I/2025 dated January 14, 2025, and the Report on the Realization of the Use of Proceeds from the Limited Public Offering to Shareholders through the Issuance of Additional Shares with Pre-Emptive Rights I and Series I Warrants, Letter No. 084/PYFA-CS/VII/2024 dated July 15, 2024.	Disetujui oleh 7.018.164.981 saham (99,99% dari yang hadir). Approved by 7,018,164,981 shares (99.99% of those present).	Telah direalisasikan. Fully realized.

Keputusan Resolution	Persetujuan RUPS GMS Approval	Realisasi Realization
Agenda VI Sixth Agenda		
1. Menyetujui untuk memberhentikan dengan hormat seluruh anggota Direksi dan Dewan Komisaris Perseroan yang lama, dan selanjutnya mengangkat anggota Direksi dan Dewan Komisaris yang baru dengan susunan sebagai berikut: Dewan Komisaris Komisaris Utama : Robby Yulianto Komisaris : Widjanarko Brotosaputro Komisaris Independen : Charles D. Marpaung Komisaris Independen : Maura Linda Sitanggang Direksi Direktur Utama : Lee Yan Gwan Direktur : Yenfrino Gunadi Direktur : Bedjo Stefanus Direktur : Antes Eko Prasetyo Direktur : Sinta Lestari Ningsih Pemberhentian dan pengangkatan mulai berlaku terhitung sejak ditutupnya Rapat ini sampai dengan berakhirnya masa jabatan yang bersangkutan pada saat RUPS Tahunan yang diselenggarakan pada tahun 2030 (dua ribu tiga puluh), satu dan lain tanpa mengurangi hak RUPS untuk memberhentikannya sewaktu-waktu. 2. Memberikan kuasa dengan hak substitusi kepada Direksi Perseroan, baik bersama-sama maupun sendiri-sendiri, untuk melakukan segala tindakan sehubungan dengan keputusan tersebut di atas termasuk tetapi tidak terbatas untuk membuat, menandatangani, dan menyerahkan segala dokumen, serta untuk menyatakannya dalam suatu akta tersendiri di hadapan notaris dan selanjutnya memberitahukan perubahan susunan pengurus Perseroan kepada instansi berwenang berdasarkan peraturan perundang-undangan yang berlaku. 1. To approve the honorable discharge of all members of the Company's previous Board of Directors and Board of Commissioners, and to subsequently appoint the new members of the Board of Commissioners and Board of Directors with the following composition: Board of Commissioners President Commissioner : Robby Yulianto Commissioner : Widjanarko Brotosaputro Independent Commissioner : Charles D. Marpaung Independent Commissioner : Maura Linda Sitanggang Board of Directors President Director : Lee Yan Gwan Director : Yenfrino Gunadi Director : Bedjo Stefanus Director : Antes Eko Prasetyo Director : Sinta Lestari Ningsih The discharge and appointment shall be effective as of the closing of this Meeting until the expiration of the respective terms of office at the Annual GMS to be held in 2030 (two thousand thirty), without prejudice to the right of the GMS to dismiss them at any time. 2. To grant power of attorney, with the right of substitution, to the Board of Directors, either jointly or individually, to take all actions in connection with the above resolutions, including but not limited to preparing, executing, and submitting all required documents, to set forth such resolutions in a separate notarial deed, and to subsequently notify the relevant authorities of the changes in the composition of the Company's management in accordance with the applicable laws and regulations.	Disetujui oleh 7.018.168.181 saham (99,99% dari yang hadir). Approved by 7,018,168,181 shares (99.99% of those present).	Telah direalisasikan. Fully realized.

Selain melaksanakan RUPS Tahunan, Perseroan juga melaksanakan Rapat Umum Pemegang Obligasi (RUPO) untuk Penawaran Umum Berkelanjutan Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024 pada 21 November 2025

In addition to the Annual General Meeting of Shareholders, the Company also held the General Meeting of Bondholders (RUPO) for the Continuing Public Offering of Pyridam Farma Continuing Bonds I Phase III Year 2024 on November 21, 2025,

di Sinar Mas Land Plaza Sudirman, Lt. 12, Jl. Jenderal Sudirman No. Kav. 21, Kuningan, Jakarta Selatan, Indonesia. RUPO tersebut dihadiri oleh 397.000.000.000 (tiga ratus sembilan puluh tujuh miliar) suara atau senilai Rp 397.000.000.000 (tiga ratus sembilan puluh tujuh miliar Rupiah) yang mewakili 99,25% pemegang obligasi (kuorum). Adapun hasil keputusan RUPO, diuraikan sebagai berikut.

at Sinar Mas Land Plaza Sudirman, 12th Floor, Jl. Jenderal Sudirman No. Kav. 21, Kuningan, South Jakarta, Indonesia. The RUPO was attended by 397,000,000,000 (three hundred ninety-seven billion) votes, or equivalent to Rp 397,000,000,000 (three hundred ninety-seven billion Rupiah), representing 99.25% of the bondholders (quorum). The resolutions of the RUPO are set out as follows.

Keputusan Resolution	Realisasi Realization
Hasil Rapat Meeting Result	
- Menyetujui perubahan penggunaan dana Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024, sehingga menjadi sebagai berikut. - Sekitar 92,84% (sembilan puluh dua koma delapan empat persen) untuk biaya modal kerja dan biaya operasional Perseroan termasuk namun tidak terbatas pada biaya untuk pembelian kepada <i>supplier</i>, biaya pemasaran, biaya pengembangan produk, dan biaya operasional lain yang diperlukan yang akan dipergunakan oleh Perseroan dan Entitas Anak. - Sisanya untuk pengeluaran belanja modal Perseroan termasuk namun tidak terbatas pada pembelian perlengkapan teknologi informasi, mesin-mesin serta peralatan produksi, dan pembangunan dan/atau renovasi fasilitas dan saran penunjang pabrik untuk menunjang operasional pabrik. - Menyetujui perubahan Pasal 2.1 Perjanjian Perwaliamanatan terkait dengan Penggunaan Dana Hasil Penawaran Umum Obligasi serta pasal-pasal lainnya yang berkaitan dengan perubahan Pasal 2.1 Perjanjian Perwaliamanatan (apabila ada). - Menyetujui perubahan informasi mengenai Obligasi Tahap III pada bagian resital dan Pasal 1 angka 26 Perjanjian Perwaliamanatan. - Menyetujui perubahan Pasal 5.3 Perjanjian Perwaliamanatan terkait dengan jangka waktu Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024 menjadi 27 Februari 2029. - Menyetujui hal-hal lainnya yang berkaitan dengan keputusan Huruf A sampai dengan D di atas.	Telah direalisasikan.
- Approving the change in the use of proceeds from Continuing Bonds I Pyridam Farma Tahap III Year 2024, to become as follows. - Approximately 92.84% (ninety-two point eight four percent) for the Company's working capital and operational expenses, including but not limited to expenses for purchases from suppliers, marketing expenses, product development costs, and other operational expenses required, which will be utilized by the Company and its Subsidiaries. - The remaining amount will be used for the Company's capital expenditures, including but not limited to the purchase of information technology equipment, machinery and production equipment, as well as the construction and/or renovation of facilities and supporting infrastructure for the factory to support factory operations. - Approved the amendment to Article 2.1 of the Trusteeship Agreement related to the Use of Proceeds from the Public Offering of Bonds, as well as other articles related to the amendment of Article 2.1 of the Trusteeship Agreement (if any). - Approved the amendment to the information regarding Bonds Phase III in the recital section and Article 1 point 26 of the Trusteeship Agreement. - Approved the amendment to Article 5.3 of the Trusteeship Agreement related to the term of Pyridam Farma Continuing Bonds Phase I Phase III Year 2024 to February 27, 2029. - Approved other matters related to the resolutions under Points A through D above.	Has been realized.

Pelaksanaan RUPS Tahunan 2024

Perseroan telah menyelenggarakan 2 (dua) kali RUPS Luar Biasa pada tanggal 4 Januari 2024 dan 22 Mei 2024, serta RUPS Tahunan pada tanggal 25 Juni 2024. RUPS tersebut dilaksanakan di Sinarmas MSIG Tower (yang sejak tahun 2025 berubah menjadi Sinarmas Land Plaza Sudirman) Lt. 12, Jl. Jenderal Sudirman No. Kav. 21, Kuningan, Jakarta.

Implementation of 2024 Annual GMS

The Company held 2 (two) Extraordinary GMS on January 4, 2024 and May 22, 2024, as well as the Annual GMS on June 25, 2024. The GMS was held at Sinarmas MSIG Tower (renamed Sinarmas Land Plaza Sudirman in 2025), 12th Floor, Jl. Jenderal Sudirman No. Kav. 21, Kuningan, Jakarta.

Keputusan RUPS Luar Biasa 4 Januari 2024

Resolutions of Extraordinary GMS on January 4, 2024

Keputusan Resolution	Realisasi Realization
Agenda I First Agenda	
- Menyetujui pengeluaran saham baru Perseroan dengan memberikan Hak Memesan Efek Terlebih Dahulu I Tahun 2024 ("PMHMETD I") berdasarkan POJK No. 32/2015 tentang Penambahan Modal Perusahaan Terbuka dengan Memberikan Hak Memesan Efek Terlebih Dahulu sebagaimana telah diubah oleh POJK No. 14/2019, dalam jumlah sebanyak-banyaknya 16.000.000.000 (enam belas miliar) lembar saham baru, dengan nilai nominal Rp100,- per lembar saham; serta - Menyetujui memberikan kuasa kepada Direksi Perseroan untuk melakukan segala tindakan yang diperlukan sehubungan dengan PMHMETD I dengan memenuhi syarat-syarat yang ditentukan dalam peraturan perundang-undangan yang berlaku termasuk peraturan pasar modal, termasuk namun tidak terbatas pada: - Menentukan segala syarat dan ketentuan dalam rangka pelaksanaan PMHMETD I termasuk namun tidak terbatas pada kepastian jumlah saham yang dikeluarkan dalam rangka PMHMETD I, dan harga pelaksanaan dalam rangka PMHMETD I; - Menandatangani dokumen-dokumen yang diperlukan termasuk akta-akta notaris dan dokumen pernyataan pendaftaran kepada OJK; - Menentukan tanggal Daftar Pemegang Saham ("DPS") yang berhak atas PMHMETD I; - Menentukan jadwal PMHMETD I; - Menentukan rasio-rasio pemegang saham yang berhak atas PMHMETD I; - Memastikan mengenai penggunaan dana hasil PMHMETD I; serta - Menentukan pembeli siaga, serta menentukan syarat dan ketentuan dan juga menandatangani segala akta dan/atau perjanjian dan/atau dokumen antara Perseroan dengan pembeli siaga.	Telah direalisasikan.
- Approval of the issuance of new shares through Pre-emptive Rights I Year 2024 ("PMHMETD I") in accordance with OJK Regulation No. 32/2015 on Capital Increases in Public Companies with Pre-emptive Rights as amended by OJK Regulation No. 14/2019, in a maximum amount of 16,000,000,000 (sixteen billion) new shares, with a nominal value of Rp100 per share; and - Approved to grant authority to the Board of Directors to take all necessary actions related to PMHMETD I, in compliance with the applicable laws and regulations, including capital market regulations, including but not limited to: - Determine all terms and conditions for the implementation of PMHMETD I, including but not limited to confirming the number of shares to be issued under PMHMETD I, and the execution price for PMHMETD I; - Sign all necessary documents, including notarial deeds and the registration statement to be submitted to the OJK; - Determine the Shareholders Register date for entitled to PMHMETD I; - Set the schedule for PMHMETD I; - Determine the ratios for shareholders entitled to PMHMETD I; - Ensure the utilization of the funds raised from PMHMETD I; and - Determine standby buyers, set the terms and conditions, and sign any deeds and/ or agreements and/or documents between the Company and the standby buyers.	Fully realized.
Agenda II Second Agenda	
- Menyetujui perubahan Pasal 4 ayat 1 anggaran dasar Perseroan dengan meningkatkan modal dasar Perseroan menjadi sebesar Rp3.800.000.000.000,- (tiga triliun delapan ratus miliar Rupiah) yang terbagi atas 38.000.000.000 (tiga puluh delapan miliar) lembar saham baru, masing-masing saham dengan nilai nominal sebesar Rp100,-; - Sehubungan dengan perubahan Pasal 4 ayat (1) anggaran dasar Perseroan tersebut, menyetujui memberi kuasa kepada Direksi Perseroan (dengan hak substitusi) untuk menyatakannya dalam akta tersendiri di hadapan notaris, dan selanjutnya menyampaikan permohonan persetujuan atas perubahan anggaran dasar Perseroan kepada Menteri Hukum dan Hak Asasi Manusia Republik Indonesia, untuk membuat perubahan dan atau tambahan dalam bentuk yang bagaimana pun juga yang diperlukan untuk maksud tersebut di atas, mengajukan dan menandatangani semua permohonan dan dokumen lainnya, dan untuk melaksanakan tindakan lain yang mungkin diperlukan; - Menyetujui perubahan Pasal 4 ayat (2) anggaran dasar Perseroan sehubungan dengan peningkatan modal ditempatkan dan disetor Perseroan sehubungan dengan pelaksanaan PMHMETD I; serta - Sehubungan dengan perubahan Pasal 4 ayat (2) anggaran dasar Perseroan tersebut, menyetujui memberi kuasa kepada Direksi Perseroan (dengan hak substitusi) untuk menyatakan peningkatan modal ditempatkan dan disetor yaitu perubahan Pasal 4 ayat (2) anggaran dasar Perseroan setelah PMHMETD I selesai dilaksanakan dan selanjutnya menyampaikan pemberitahuan atas perubahan anggaran dasar Perseroan kepada Menteri Hukum dan Hak Asasi Manusia Republik Indonesia, untuk membuat perubahan dan/atau tambahan dalam bentuk yang bagaimanapun juga yang diperlukan untuk maksud tersebut di atas, mengajukan dan menandatangani semua permohonan dan dokumen lainnya, dan untuk melaksanakan tindakan lain yang mungkin diperlukan.	Telah direalisasikan.
- Approval of the amendment to Article 4 paragraph 1 of the Articles of Association by increasing the Company's authorized capital to Rp3,800,000,000,000 (three trillion eight hundred billion Rupiah), divided into 38,000,000,000 (thirty-eight billion) new shares, each with a nominal value of Rp100; - In connection with the amendment of Article 4 paragraph (1) of the Articles of Association, gave the authorization to the Board of Directors (with substitution rights) to declare this in a separate deed before a notary, and subsequently submit a request for approval of the amendment of the Articles of Association to the Minister of Law and Human Rights of the Republic of Indonesia, to make any necessary changes and/or additions in any form required for the aforementioned purpose, file and sign all requests and other documents, and carry out other actions that may be necessary;	Fully realized.

Keputusan Resolution	Realisasi Realization
- Approved the amendment of Article 4 paragraph (2) of the Articles of Association in connection with the increase in the issued and paid-up capital of the Company as part of the implementation of PMHMETD I; and - In connection with the amendment of Article 4 paragraph (2) of the Articles of Association, authorized the Board of Directors (with substitution rights) to declare the increase in issued and paid-up capital, which is the amendment to Article 4 paragraph (2) of the Articles of Association after the completion of PMHMETD I, and subsequently submit a notification regarding the amendment of the Articles of Association to the Minister of Law and Human Rights of the Republic of Indonesia, to make any necessary changes and/or additions in any form required for the aforementioned purpose, file and sign all requests and other documents, and carry out other actions that may be necessary.	

Keputusan RUPS Luar Biasa 22 Mei 2024 Resolutions of Extraordinary GMS on May 22, 2024

Keputusan Resolution	Realisasi Realization
Agenda I First Agenda	
- Menyetujui rencana pengambilalihan Probiotec Pty Ltd oleh Perseroan yang dilakukan melalui Pyfa Australia Pty Ltd ("PAPL") yang mengakibatkan perubahan pengendalian dalam Probiotec Pty Ltd yang dilakukan dengan cara pengambilalihan seluruh saham yang dimiliki oleh para pemegang saham Probiotec Pty Ltd yang termasuk sebagai transaksi material berdasarkan Pasal 6 ayat (1) huruf d angka 1 (satu) POJK No. 17/2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha; serta - Menyetujui memberikan kuasa kepada Direksi Perseroan untuk melakukan segala tindakan yang diperlukan sehubungan dengan pengambilalihan dengan memenuhi syarat-syarat yang ditentukan dalam peraturan perundang-undangan yang berlaku termasuk peraturan pasar modal, termasuk namun tidak terbatas untuk membuat, menandatangani, dan menyerahkan segala dokumen dan atau akta, menghadap kepada siapa pun di mana perlu, memberikan keterangan-keterangan sehubungan dengan keputusan rapat tersebut di atas.	Telah direalisasikan.
- Approved the acquisition plan of Probiotec Pty Ltd by the Company through Pyfa Australia Pty Ltd ("PAPL"), which will result in a change of control in Probiotec Pty Ltd through the acquisition of all shares held by the Shareholders of Probiotec Pty Ltd, which is classified as a material transaction under Article 6 paragraph (1) letter d number 1 of POJK No. 17/2020 regarding Material Transactions and Business Activity Changes; and - Approved to grant the authority to the Board of Directors to take all necessary actions related to the acquisition, in compliance with the requirements set forth in the applicable laws and regulations, including capital market regulations, including but not limited to preparing, signing, and submitting all documents and/or deeds, appearing before any party as necessary, and providing information related to the resolution of the above meeting.	Fully realized.

RUPS Tahunan 25 Juni 2024 Annual GMS on June 25, 2024

Keputusan Resolution	Realisasi Realization
Agenda I First Agenda	
- Menyetujui Laporan Tahunan dan Laporan Keberlanjutan dan mengesahkan Laporan Keuangan Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2023; serta - Atas telah disetujuinya Laporan Tahunan Perseroan termasuk Laporan Keberlanjutan dan Laporan Tugas Dewan Komisaris untuk tahun buku yang berakhir pada tanggal 31 Desember 2023 serta disahkannya Laporan Keuangan Konsolidasian Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2023 yang telah diaudit oleh Kantor Akuntan Publik Tanubrata Sutanto Fahmi Bambang dan Rekan, firma anggota BDO International dengan opini wajar, dalam semua hal yang material, maka Rapat memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya (<i>volledig acquit et de charge</i>) kepada segenap anggota Direksi dan Dewan Komisaris atas tindakan pengurusan dan pengawasan yang telah dijalankan selama tahun buku yang berakhir pada tanggal 31 Desember 2023, sejauh tindakan tersebut bukan merupakan tindak pidana dan tindakan tersebut tercermin dalam Laporan Tahunan, Laporan Keberlanjutan, serta Laporan Keuangan Konsolidasian Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2023.	Telah direalisasikan.
- Approved the Annual Report and Sustainability Report and ratified the Financial Statements for the financial year ended on December 31, 2023; and - Upon the approval of the Annual Report, including the Sustainability Report and the Board of Commissioners' Report for the financial year ended on December 31, 2023, and the ratification of the Consolidated Financial Statements for the fiscal year ended on December 31, 2023, which have been audited by Tanubrata Sutanto Fahmi Bambang & Partners Public Accounting Firm, a member firm of BDO International, with an unqualified opinion in all material respects, the Meeting grants full discharge and release of liability (<i>volledig acquit et de charge</i>) to all members of the Board of Directors and the Board of Commissioners for the management and supervisory actions undertaken during the financial year ended on December 31, 2023, provided that such actions were not criminal in nature and are reflected in the Annual Report, Sustainability Report, and the Consolidated Financial Statements for the financial year ended on December 31, 2023.	Fully realized.

Keputusan Resolution	Realisasi Realization
Agenda II Second Agenda	
Menyetujui untuk pencatatan rugi bersih sebesar Rp85.226.477.250,- (delapan puluh lima miliar dua ratus dua puluh enam juta empat ratus tujuh puluh tujuh ribu dua ratus lima puluh Rupiah) untuk tahun buku 2023 dan tidak melakukan penyesihan laba sebagai cadangan dan pembagian dividen untuk tahun buku 2023 tersebut.	Telah direalisasikan.
Approved the recording of a net loss of Rp85,226,477,250 (eighty-five billion two hundred twenty-six million four hundred seventy-seven thousand two hundred fifty Rupiah) for the 2023 financial year and decided not to allocate any profit as reserves or distribute dividends for the said financial year.	Fully realized.
Agenda III Third Agenda	
Memberikan wewenang dan kuasa kepada Dewan Komisaris Perseroan untuk menetapkan besarnya gaji atau honorarium dan tunjangan lainnya untuk anggota Dewan Komisaris dan Direksi Perseroan untuk tahun buku yang akan berakhir pada tanggal 31 Desember 2024, berdasarkan Keputusan Rapat Dewan Komisaris Perseroan dengan total gaji, honorarium, tantiem, dan tunjangan lainnya untuk Dewan Komisaris dan Direksi dengan tetap memperhatikan kondisi keuangan dan kinerja Perseroan.	Telah direalisasikan.
Granted the authority and power to the Board of Commissioners to determine the amount of salary or honorarium and other allowances for members of the Board of Commissioners and Board of Directors for the financial year ended on December 31, 2023, based on the Decision of the Board of Commissioners Meeting with the total salary, honorarium, bonuses, and other allowances for the Board of Directors and Board of Commissioners while still taking into account the Company's financial condition and performance.	Fully realized.
Agenda IV Fourth Agenda	
Memberikan kuasa kepada Dewan Komisaris untuk menetapkan Kantor Akuntan Publik yang akan mengaudit Laporan Keuangan Perseroan yang akan berakhir pada tanggal 31 Desember 2024 dengan mempertimbangkan usulan Dewan Komisaris Perseroan dan memperhatikan rekomendasi Komite Audit Perseroan dan memberi wewenang kepada Direksi Perseroan untuk menetapkan jumlah honorarium akuntan publik tersebut dan persyaratan lainnya, mengingat Perseroan masih memerlukan waktu untuk memonitor dan menilai kinerja, serta mempertimbangkan calon akuntan publik yang akan ditunjuk berdasarkan masukan dari Dewan Komisaris dan Komite Audit Perseroan, serta mempertimbangkan objektif lainnya yang dirasa perlu dalam mengambil keputusan.	Telah direalisasikan.
Granted the authority to the Board of Commissioners to appoint the Public Accounting Firm that will audit the Financial Statements for the financial year ended on December 31, 2024, considering the proposal from the Board of Commissioners and taking into account the recommendations from the Company's Audit Committee. The authority is also given to the Board of Directors to determine the public accountant's fee and other terms, as the Company still requires time to monitor and assess performance, as well as consider the potential public accountants to be appointed based on input from the Board of Commissioners and the Audit Committee, while also considering other objectives deemed necessary in making the decision.	Fully realized.
Agenda V Fifth Agenda	
Menyetujui laporan pelaksanaan realisasi penggunaan dana hasil Penawaran Umum Berkelanjutan Obligasi Berkelanjutan I Pyridam Farma Tahap I Tahun 2022, per tanggal 31 Desember 2023 sebesar Rp394.244.332.005,- (tiga ratus sembilan puluh empat miliar dua ratus empat puluh empat juta tiga ratus tiga puluh dua ribu lima Rupiah) sebagaimana yang dimaksud dalam Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum Berkelanjutan Obligasi Berkelanjutan I Pyridam Farma Tahap I Tahun 2022, dengan No. Surat 008/PYFA-CS/I/2024 tanggal 15 Januari 2024 dan Laporan Pelaksanaan Realisasi Penggunaan Dana hasil Penawaran Umum Berkelanjutan Obligasi Berkelanjutan I Pyridam Farma Tahap II Tahun 2023 sebesar Rp318.482.800.686,- (tiga ratus delapan belas miliar empat ratus delapan puluh dua juta delapan ratus ribu enam ratus delapan puluh enam Rupiah) sebagaimana yang dimaksud dalam Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum Berkelanjutan Obligasi Berkelanjutan I Pyridam Farma Tahap II Tahun 2023 per tanggal 31 Desember 2023, dengan No. Surat 009/PYFA-CS/I/2024 tanggal 15 Januari 2024.	Telah direalisasikan.
Approved the report on the realization of the use of proceeds from the Pyridam Farma Sustainable Public Offering of Continuing Bonds I Phase I Year 2022 as of December 31, 2023, amounting to Rp394,244,332,005 (three hundred ninety-four billion two hundred forty-four million three hundred thirty-two thousand five rupiah), as stated in the Report on the Realization of the Use of Proceeds from the Continuing Public Offering of Pyridam Farma Continuing Bonds I Phase I Year 2022, referenced in Letter No. 008/PYFA-CS/I/2024 dated January 15, 2024; and the report on the realization of the use of proceeds from the Continuing Public Offering of Pyridam Farma Continuing Bonds I Phase II Year 2023 amounting to Rp318,482,800,686 (three hundred eighteen billion four hundred eighty-two million eight hundred thousand six hundred eighty-six rupiah), as stated in the Report on the Realization of the Use of Proceeds from the Continuing Public Offering of Pyridam Farma Continuing Bonds I Phase II Year 2023 as of December 31, 2023, referenced in Letter No. 009/PYFA-CS/I/2024 dated January 15, 2024.	Fully realized.

Keputusan Resolution	Realisasi Realization
Agenda VI Sixth Agenda - Menyetujui perubahan anggaran dasar Perseroan, yaitu (i) penyesuaian rumusan terkait Kegiatan Usaha Penunjang Perseroan sebagaimana termaktub dalam ketentuan Pasal 3 anggaran dasar Perseroan tentang Maksud dan Tujuan serta kegiatan usaha Perseroan terhadap Klasifikasi Baku Lapangan Usaha Indonesia ("KBLI") 2020, dan (ii) penyesuaian rumusan terkait ketentuan Pasal 38 anggaran dasar Perseroan tentang Rencana Kerja Tahun Buku, Laporan Tahunan, penggunaan laba bersih, dan pembagian dividen interim dengan POJK No. 14/2022 tentang Penyampaian Laporan Keuangan Berkala Emiten atau Perusahaan Publik; dan - Memberikan kuasa dan wewenang pada Direksi Perseroan dengan hak substitusi untuk menyatakan kembali ke dalam akta notaris dan melakukan segala tindakan yang diperlukan berkaitan dengan keputusan Mata Acara Rapat ini, termasuk menyusun perubahan anggaran dasar dalam suatu Akta Notaris (jika diperlukan) dan memohon persetujuan atas perubahan anggaran dasar Perseroan kepada instansi yang berwenang untuk mendapatkan persetujuan atas perubahan anggaran dasar Perseroan tersebut, melakukan segala sesuatu yang dipandang perlu dan berguna untuk keperluan tersebut dengan tidak ada satu pun yang dikecualikan, termasuk untuk mengadakan penambahan dan/atau perubahan dalam perubahan anggaran dasar tersebut jika hal tersebut dipersyaratkan oleh instansi yang berwenang. - Approved the amendment to the articles of association, namely (i) adjustment of the provisions related to the Supporting Business Activities as outlined in Article 3 of the articles of association regarding the objectives and purposes as well as the business activities of the Company in accordance with the 2020 Indonesian Standard Industrial Classification ("KBLI"), and (ii) adjustment of the provisions related to Article 38 of the articles of association regarding the Annual Work Plan, Annual Report, net profit allocation, and interim dividend distribution in compliance with POJK No. 14/2022 on the Submission of Periodic Financial Reports by Issuers or Public Companies; and - Granted authority and power to the Board of Directors with substitution rights to restate the amendment in a notarial deed and perform all necessary actions related to the decision of this Meeting Agenda, including preparing the amendment of the Articles of Association in a Notarial Deed (if necessary) and submitting a request for approval of the amendment of the Company's articles of association to the relevant authority for approval of the amendment, and performing all necessary and useful actions for such purpose without exception, including making additions and/or changes to the amendment if required by the relevant authorities.	Telah direalisasikan. Fully realized.

Dewan Komisaris

Board of Commissioners

Dewan Komisaris merupakan organ tata kelola Perseroan yang memiliki tugas dan tanggung jawab untuk melakukan pengawasan atas pengelolaan perusahaan, memberi nasihat kepada Direksi, serta memastikan pelaksanaan prinsip-prinsip GCG Perseroan dapat diimplementasikan di setiap kegiatan usaha yang dijalankan di seluruh jenjang organisasi. Dewan Komisaris bertanggung jawab kepada pemegang saham dalam mengawasi kebijakan Direksi terhadap operasional Perseroan secara umum yang mengacu pada rencana bisnis yang telah disetujui, serta memastikan kepatuhan terhadap seluruh peraturan dan perundang-undangan yang berlaku dengan bertindak secara independen.

The Board of Commissioners is a governance organ that has the duties and responsibility of supervising the management of the Company, providing advice to the Board of Directors, and ensuring that the GCG principles are implemented across all business activities and organizational levels. The Board of Commissioners is accountable to the shareholders in supervising the Board of Directors policies regarding the Company's overall operations in accordance with the approved business plans, while ensuring compliance with all applicable laws and regulations, and performing its duties independently.

Pedoman Kerja

Dalam melaksanakan tugas dan tanggung jawabnya, Dewan Komisaris mengacu pada Pedoman Kerja (*Board Manual*) yang telah disahkan pada November 2016. Dokumen ini menjadi acuan bagi seluruh anggota Dewan Komisaris dalam menjalankan

Work Guidelines

In carrying out its duties and responsibilities, the Board of Commissioners refers to the Board Manual, which was ratified in November 2016. This document serves as a reference for all members of the Board of Commissioners in performing their

fungsi pengawasan dan pemberian nasihat secara profesional, transparan, serta sesuai dengan ketentuan dan kebijakan yang berlaku. Pedoman kerja tersebut memuat antara lain:

1. Tugas dan Wewenang Dewan Komisaris;
2. Kewajiban Dewan Komisaris;
3. Etika Jabatan Dewan Komisaris;
4. Mekanisme Kerja Dewan Komisaris; serta
5. Komite Dewan Komisaris.

Pedoman kerja ini dapat diakses melalui situs web Perseroan. Perseroan juga telah menyesuaikan pelaksanaan tugas dan tanggung jawab Dewan Komisaris agar selaras dengan ketentuan yang tercantum dalam POJK No. 33/2014.

supervisory and advisory functions in a professional, transparent manner, and in accordance with applicable regulations and policies. The Board Manual includes, among others:

1. Board of Commissioner Duties and Authorities;
2. Board of Commissioners Obligations;
3. Board of Commissioner Code of Conducts;
4. Board of Commissioners Working Mechanism; and
5. Board of Commissioners Supporting Committees.

This Board Manual is accessible through the Company's website. The Company has also aligned the execution of the duties and responsibilities of the Board of Commissioners with the provisions set forth in POJK No. 33/2014.

Komposisi dan Masa Jabatan [GRI 2-8]

Sepanjang tahun 2025 telah dilaksanakan pengangkatan kembali dan terjadi perubahan dalam komposisi Dewan Komisaris seiring dengan pengangkatan Bapak Widjanarko Brotosaputro sebagai Komisaris, berdasarkan keputusan RUPS Tahunan yang diselenggarakan pada 18 Juni 2025. Dengan demikian, susunan Dewan Komisaris Perseroan terdiri atas 1 (satu) Komisaris Utama, 1 (satu) Komisaris, dan 2 (dua) Komisaris Independen.

Masa jabatan Dewan Komisaris ditetapkan selama 5 (lima) tahun terhitung sejak tanggal pengesahan oleh RUPS. RUPS juga memiliki kewenangan untuk memberhentikan setiap anggota Dewan Komisaris sebelum masa jabatannya berakhir, disertai dengan alasan yang jelas dan sesuai ketentuan yang berlaku.

Composition and Office Term [GRI 2-8]

Throughout 2025, reappointments have been carried out and there was a change in the composition of the Board of Commissioners following the appointment of Mr. Widjanarko Brotosaputro as Commissioner, based on the resolution of the Annual GMS held on June 18, 2025. Accordingly, the composition of the Board of Commissioners consists of 1 (one) President Commissioner, 1 (one) Commissioner, and 2 (two) Independent Commissioners.

The office term of the Board of Commissioners is set at 5 (five) years, effective from the date of ratification by the GMS. The GMS also holds the authority to dismiss any member of the Board of Commissioners prior to the end of their term, provided that clear reasons are given and in accordance with the applicable regulations.

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Periode Menjabat Office Term
Robby Yulianto	Komisaris Utama President Commissioner	Akta Pernyataan Keputusan Rapat PT Pyridam Farma Tbk No. 135 tanggal 25 Juni ("Akta No. 135 /2025"). Deed of Statement of Meeting Resolutions of PT Pyridam Farma Tbk No. 135 dated June 25 ("Deed No. 135/2025").	2025–2030
Widjanarko Brotosaputro	Komisaris Commissioner	Akta No. 135 /2025. Deed No. 135/2025.	2025–2030
Charles D. Marpaung	Komisaris Independen Independent Commissioner	Akta No. 135 /2025. Deed No. 135/2025.	2025–2030
Maura Linda Sitanggang	Komisaris Independen Independent Commissioner	Akta No. 135 /2025. Deed No. 135/2025.	2025–2030

Profil masing-masing anggota Dewan Komisaris telah diungkapkan pada bab Profil Perusahaan, sub bab Profil Dewan Komisaris dalam Laporan Tahunan dan Laporan Keberlanjutan ini.

The profile of each member of the Board of Commissioners has been disclosed in the Company Profile section, sub-section of the Profile of the Board of Commissioners in this Annual Report and Sustainability Report.

Komisaris Independen

Per 31 Desember 2025, komposisi Komisaris Independen Perseroan berjumlah 2 (dua) orang dari total 4 (empat) anggota Dewan Komisaris. Komposisi tersebut telah sesuai dengan ketentuan POJK No. 33/2014, yang mensyaratkan bahwa perusahaan publik wajib memiliki Komisaris Independen paling sedikit 30% dari total anggota Dewan Komisaris.

Kualifikasi dan Kriteria Komisaris Independen

Perseroan menetapkan kualifikasi dan kriteria Komisaris Independen guna memastikan pelaksanaan tugas secara profesional dan sesuai dengan ketentuan yang berlaku sebagaimana diuraikan berikut:

1. Mempunyai akhlak, moral, dan integritas yang baik;
2. Cakap melakukan perbuatan hukum;
3. Dalam 5 (lima) tahun sebelum pengangkatan dan selama menjabat:
 - a. Tidak pernah dinyatakan pailit;
 - b. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang dinyatakan bersalah menyebabkan suatu perusahaan dinyatakan pailit;
 - c. Tidak pernah dihukum karena melakukan tindak pidana yang merugikan keuangan negara dan/atau yang berkaitan dengan sektor keuangan; dan
 - d. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang selama menjabat:
 - Pernah tidak menyelenggarakan RUPS Tahunan;
 - Pertanggungjawabannya sebagai anggota Direksi dan/atau anggota Dewan Komisaris pernah tidak diterima oleh RUPS atau pernah tidak memberikan pertanggungjawaban sebagai anggota Direksi dan/atau anggota Dewan Komisaris kepada RUPS; dan
 - Pernah menyebabkan perusahaan yang memperoleh izin, persetujuan, atau pendaftaran dari OJK tidak memenuhi kewajiban menyampaikan Laporan Tahunan dan/atau Laporan Keuangan kepada OJK;
 - e. Memiliki komitmen untuk mematuhi peraturan perundang-undangan; dan
 - f. Memiliki pengetahuan dan/atau keahlian di bidang yang dibutuhkan Perseroan;
4. Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perseroan dalam waktu 6 (enam) bulan terakhir, kecuali untuk pengangkatan kembali sebagai Komisaris Independen Perseroan pada periode berikutnya;
5. Tidak mempunyai saham, baik langsung maupun tidak langsung, pada Perseroan;

Independent Commissioners

As of December 31, 2025, the Independent Commissioners comprised 2 (two) individuals out of a total of 4 (four) members of the Board of Commissioners. This composition complies with the provisions of POJK No. 33/2014, which requires that a public company must have at least 30% of its Board of Commissioners as Independent Commissioners.

Qualifications and Criteria for Independent Commissioners

The Company establishes specific qualifications and criteria for Independent Commissioners to ensure that their duties are carried out professionally and in accordance with the applicable regulations, as described below:

1. Have good morals, morals and integrity;
2. Competent to carry out legal actions;
3. Within 5 (five) years before appointment and during his tenure:
 - a. Never declared bankruptcy;
 - b. Never been a member of the Board of Directors and/or a member of the Board of Commissioners who was found guilty of causing a company to be declared bankrupt;
 - c. Never been convicted of committing a criminal act that is detrimental to state finances and/or related to the financial sector; and
 - d. Has never been a member of the Board of Directors and/or a member of the Board of Commissioners who:
 - Never held an annual GMS;
 - His accountability as a member of the Board of Directors and/or member of the Board of Commissioners has never been accepted by the GMS or has never provided his accountability as a member of the Board of Directors and/or member of the Board of Commissioners to the GMS; and
 - Has caused a company that obtained a permit, approval or registration from the OJK to not fulfill its obligation to submit an annual report and/or financial report to the OJK.
 - e. Have a commitment to comply with applicable laws and regulations; and
 - f. Have knowledge and/or expertise in the field required by the Company.
4. Is not a person who works or has the authority and responsibility to plan, lead, control or supervise the activities of the Company within the last 6 (six) months, except for reappointment as Independent Commissioner of the Company in the following period;
5. Does not own shares, either directly or indirectly, in the Company;

6. Tidak mempunyai hubungan afiliasi dengan Perseroan, anggota Dewan Komisaris, anggota Direksi, atau pemegang saham utama Perseroan; serta
7. Tidak mempunyai hubungan usaha, baik langsung maupun tidak langsung, yang berkaitan dengan kegiatan usaha Perseroan.

6. Has no affiliation with the Company, members of the Board of Commissioners, members of the Board of Directors, or the main shareholders; and
7. Does not have any direct or indirect business relationships related to the Company's business activities.

Pernyataan Independensi Komisaris Independen

Sebagai bagian dari penerapan tata kelola yang baik, Komisaris Independen berkomitmen untuk menjalankan tugas dan tanggung jawabnya secara independen, objektif, dan bebas dari konflik kepentingan. Komitmen tersebut diwujudkan melalui pemenuhan aspek independensi sebagai berikut:

Statement of Independence of Independent Commissioners

As part of the implementation of good corporate governance, the Independent Commissioners are committed to carrying out their duties and responsibilities independently, objectively, and free from any conflicts of interest. This commitment is reflected through the fulfillment of the following independence aspects:

Aspek Independensi Independence Aspect	Charles D. Marpaung	Maura Linda Sitanggang
Tidak memiliki hubungan afiliasi dengan pemegang saham utama atau pengendali Perseroan. Has no affiliation with the major and controlling shareholder.	✓	✓
Tidak memiliki hubungan afiliasi dengan anggota Direksi dan/atau Dewan Komisaris Perseroan. Has no affiliation with members of the Board of Directors and/or Board of Commissioners.	✓	✓
Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perseroan dalam waktu 6 (enam) bulan terakhir sebelum pertama kali ditunjuk sebagai Komisaris Independen. Not a person who works or has the authority and responsibility to plan, lead, control, or supervise the activities of the Company within the last 6 (six) months before being appointed as Independent Commissioner for the first time.	✓	✓
Tidak memiliki saham, baik langsung maupun tidak langsung, pada Perseroan. Does not own shares either directly or indirectly in the Company.	✓	✓
Tidak memiliki hubungan usaha, baik langsung maupun tidak langsung, yang berkaitan dengan kegiatan usaha Perseroan. Does not have a business relationship, either directly or indirectly, related to the Company's business activities.	✓	✓

Tugas dan Tanggung Jawab, serta Wewenang

Tugas dan Tanggung Jawab Dewan Komisaris

Dewan Komisaris bertugas mengawasi kebijakan, pengelolaan, dan kinerja Perseroan agar tetap sejalan dengan prinsip GCG. Dewan Komisaris juga berperan memberikan arahan, nasihat, dan pertimbangan strategis kepada Direksi dalam rangka memastikan setiap keputusan diambil sesuai dengan anggaran dasar, keputusan RUPS, serta ketentuan yang berlaku.

Duties and Responsibilities, as well as Authority

Board of Commissioners Duties and Responsibilities

The Board of Commissioners has a duty to supervise the Company's policies, management, and performance to ensure alignment with the GCG principles. The Board of Commissioners also provides guidance, advice, and strategic recommendations to the Board of Directors to ensure that all decisions are made in accordance with the articles of association, the resolutions of the GMS, and the applicable regulations.

Wewenang Dewan Komisaris

1. Memeriksa buku-buku, surat-surat, dan dokumen-dokumen lainnya, termasuk surat berharga dan kekayaan Perseroan untuk keperluan verifikasi;
2. Memasuki gedung dan kantor yang dipergunakan Perseroan dan gedung lainnya yang dimiliki Perseroan;

Board of Commissioners Authorities

1. Examine the books, letters, and other documents, including the Company's securities and assets for verification purposes;
2. Enter the buildings and offices used by the Company and other buildings owned by the Company;

3. Meminta penjelasan dari atau melalui Direksi mengenai hal-hal yang menyangkut Perseroan;
4. Mengetahui kebijakan-kebijakan dan tindakan yang telah dan akan dijalankan oleh Perseroan/Direksi;
5. Meminta Direksi atau pejabat di bawah Direksi, atas sepengetahuan Direksi untuk menghadiri rapat Dewan Komisaris;
6. Memberhentikan sementara anggota Direksi sesuai dengan ketentuan anggaran dasar Perseroan;
7. Membentuk Komite Audit, mengangkat, dan memberhentikan anggotanya;
8. Menghadiri rapat gabungan Dewan Komisaris dan Direksi, serta memberikan pandangan-pandangan terhadap hal-hal yang menjadi pokok bahasan rapat; serta
9. Melakukan pengawasan lainnya sepanjang tidak bertentangan dengan perundang-undangan, peraturan yang berlaku, anggaran dasar, dan keputusan RUPS.

Kewajiban

Kewajiban Dewan Komisaris meliputi hal-hal sebagai berikut:

1. Memberikan nasihat dan pandangan-pandangan kepada Direksi dalam pengurusan Perseroan;
2. Mengikuti kegiatan dan perkembangan Perseroan, serta memberikan pendapat dan saran kepada RUPS mengenai setiap hal yang dianggap penting bagi kepengurusan dan kegiatan operasional Perseroan;
3. Meneliti dan menelaah laporan berkala dan Laporan Tahunan yang disiapkan Direksi;
4. Melaporkan kepada Perseroan mengenai saham yang dimilikinya dan/atau keluarganya pada Perseroan;
5. Memberikan laporan tentang tugas pengawasan terhadap kinerja Perseroan dan pemberian nasihat kepada Direksi yang telah dilakukan kepada RUPS;
6. Membentuk Komite Audit;
7. Mengusulkan Akuntan Publik untuk disetujui kepada RUPS; serta
8. Melaksanakan kewajiban lainnya dalam rangka tugas pengawasan dan pemberian nasihat sepanjang tidak bertentangan dengan perundang-undangan serta peraturan yang berlaku sesuai anggaran dasar dan/atau keputusan RUPS.

Keputusan yang Memerlukan Persetujuan Dewan Komisaris

Dalam menjalankan fungsinya, Dewan Komisaris memiliki kewenangan untuk menyetujui berbagai keputusan strategis Perseroan, antara lain Rencana Kerja dan Anggaran Tahunan, Laporan Keuangan Tahunan, serta proses pengangkatan dan pemberhentian anggota Direksi sesuai dengan ketentuan anggaran dasar.

3. Ask for an explanation from or through the Board of Directors regarding the Company's business;
4. Know the policies and actions that have been and will be implemented by the Company/Board of Directors;
5. Ask the Board of Directors or officers under the Board of Directors, with the knowledge of the Board of Directors, to attend the Board of Commissioners' Meeting;
6. Temporarily dismiss members of the Board of Directors within the provisions mentioned in the articles of association;
7. Establish an Audit Committee, appoint and dismiss its members;
8. Attend joint meetings of the Board of Directors and Board of Commissioners and provide views on the subject of the meeting; and
9. Carry out other supervision as long as it does not conflict with the applicable laws and regulations, the Articles of Association, and the GMS resolutions.

Obligations

The Board of Commissioners obligations include the following:

1. Providing advice and views to the Board of Directors in managing the Company;
2. Following the activities and developments of the Company and providing opinions and suggestions to the GMS regarding every matter deemed important for the management and operational activities of the Company;
3. Analyzing and reviewing the periodic reports and annual reports prepared by the Board of Directors.
4. Reporting to the Company regarding the shares they and/or their family members own in the Company;
5. Providing a report on the task of supervising the Company's performance and providing advice to the Board of Directors that has been carried out to the GMS;
6. Establishing the Audit Committee;
7. Propose a Public Accountant for approval of the GMS; and
8. Carrying out other obligations for supervisory duties and providing advice as long as it does not conflict with the prevailing laws and regulations in accordance with the Articles of Association and/or the GMS resolutions.

Decisions Requiring Approval from the Board of Commissioners

In performing its functions, the Board of Commissioners has the authority to approve a number of the Company's strategic decisions, including the Annual Work Plan and Budget, the Annual Financial Statements, as well as the appointment and dismissal of members of the Board of Directors in accordance with the provisions of the articles of association.

Rapat [ESG G-02]

Rapat Dewan Komisaris dilaksanakan secara berkala sekurang-kurangnya 1 (satu) kali dalam 2 (dua) bulan, serta rapat gabungan dengan Direksi minimal 1 (satu) kali dalam 4 (empat) bulan. Sepanjang tahun 2025, Dewan Komisaris telah melaksanakan rapat internal sebanyak 6 (enam) kali dan rapat gabungan dengan Direksi sebanyak 3 (tiga) kali. Informasi terkait frekuensi kehadiran masing-masing anggota Dewan Komisaris dalam rapat tersebut diuraikan sebagai berikut:

Nama Name	Jabatan Position	Rapat Internal Dewan Komisaris Board of Commissioners Internal Meeting			Rapat Gabungan Dewan Komisaris dan Direksi Joint Meeting of the Board of Commissioners and Board of Directors		
		Jumlah Rapat Total Meeting	Kehadiran Attendance	Tingkat Kehadiran Attendance Level (%)	Jumlah Rapat Total Meeting	Kehadiran Attendance	Tingkat Kehadiran Attendance Level (%)
Robby Yulianto	Komisaris Utama President Commissioner	6	6	100,00	3	3	100,00
Widjanarko Brotosaputro ^{*)}	Komisaris Commissioner	6	3	50,00	3	3	100,00
Charles D. Marpaung	Komisaris Independen Independent Commissioner	6	6	100,00	3	3	100,00
Maura Linda Sitanggang	Komisaris Independen Independent Commissioner	6	6	100,00	3	3	100,00

^{*)} Efektif menjabat sebagai Komisaris sejak ditutupnya RUPS Tahunan pada 18 Juni 2025 dan sebelumnya menjabat sebagai Direktur.

^{*)} Effective serves as a Commissioner since the closing of the Annual General Meeting of Shareholders on June 18, 2025, and previously served as a Director.

Agenda Rapat

Sepanjang tahun 2025, agenda rapat internal Dewan Komisaris membahas terkait:

1. Perkembangan kinerja Perseroan dari berbagai perspektif.
2. Penerapan praktik GCG yang efektif dan transparan.
3. Urgensi dalam menghadirkan produk-produk inovatif guna merespons dinamika kebutuhan dan tuntutan pasar yang terus berkembang sepanjang tahun 2025.

Agenda Rapat Dewan Komisaris dan Direksi

Sepanjang tahun 2025, Rapat Dewan Komisaris dan Direksi membahas evaluasi kinerja Perseroan pada triwulan sebelumnya, strategi optimalisasi penjualan produk yang diproduksi maupun didistribusikan, serta rencana investasi dan pengembangan usaha. Selain itu, rapat juga mencakup pembahasan terkait peluncuran produk baru dan peninjauan kerja sama strategis dengan pihak ketiga guna mendukung pertumbuhan Perseroan secara berkelanjutan.

Meetings [ESG G-02]

The Board of Commissioners holds regular meetings at least once every two (2) months, and joint meetings with the Board of Directors at least once every four (4) months. Throughout 2025, the Board of Commissioners conducted 6 (six) internal meetings and 3 (three) joint meetings with the Board of Directors. Information regarding the attendance frequency of each member of the Board of Commissioners at these meetings is presented as follows:

Meeting Agenda

Throughout 2025, the agenda of the Board of Commissioners internal meetings covered the following:

1. The development of the Company's performance from different perspectives.
2. The implementation of effective and transparent GCG practices.
3. The urgency of introducing innovative products in response to the market dynamic needs and demands throughout 2025.

Agenda of the Board of Commissioners and Board of Directors Meetings

Throughout 2025, meetings of the Board of Commissioners and Board of Directors discussed the evaluation of the Company's performance in the previous quarter, strategies to optimize sales of both manufactured and distributed products, as well as investment plans and business development initiatives. In addition, the meetings also covered discussions on the launch of new products and the exploration of strategic cooperation with third parties to support the Company's sustainable growth.

Pelaksanaan Tugas

Sepanjang tahun 2025, Dewan Komisaris telah menjalankan tugas dan tanggung jawab dengan profesional sebagaimana diuraikan berikut:

1. Memberikan persetujuan, nasihat, saran, serta rekomendasi kepada Direksi atas keputusan strategis;
2. Menyampaikan telaahan terkait analisis atas kinerja Perseroan dan menyampaikan laporan tentang tugas pengawasan kepada pemegang saham di dalam RUPS;
3. Melaksanakan rapat internal sebanyak 6 (enam) kali dan rapat gabungan bersama Direksi sebanyak 3 (tiga) kali;
4. Melaksanakan rapat gabungan bersama Komite Audit dengan agenda pembahasan evaluasi kinerja Perseroan;
5. Melaksanakan Fungsi Nominasi dan Remunerasi dengan efektif; serta
6. Melakukan evaluasi atas kinerja Kantor Akuntan Publik tahun buku 2024 dan menunjuk Kantor Akuntan Publik atau Akuntan Publik untuk audit Laporan Keuangan tahun 2025 dengan mempertimbangkan rekomendasi dari Komite Audit Perseroan.

Pengembangan Kompetensi [ESG G-05]

Perseroan memfasilitasi program pengembangan kompetensi bagi Dewan Komisaris guna memperluas wawasan dan pengetahuan, khususnya dalam menjalankan fungsi pengawasan. Program tersebut dilaksanakan melalui berbagai kegiatan, seperti pelatihan, seminar, lokakarya, serta program pengembangan profesional yang relevan dengan tugas dan tanggung jawab Dewan Komisaris. Sepanjang tahun 2025, anggota Dewan Komisaris tetap melakukan upaya pengembangan kompetensi secara mandiri melalui berbagai sumber pembelajaran yang relevan guna menjaga pemahaman terhadap perkembangan regulasi, dinamika industri, serta praktik GCG.

Penilaian Kinerja Dewan Komisaris dan Komite Pendukung [ESG G-04] [GRI 2-18]

Penilaian Kinerja Dewan Komisaris

Prosedur Penilaian Kinerja

Dewan Komisaris menjalani penilaian kinerja secara kolegial melalui metode *self-assessment* yang dilakukan oleh masing-masing anggota. Evaluasi ini mengacu pada indikator kerangka *Balanced Scorecard* untuk menilai efektivitas pelaksanaan fungsi pengawasan. Hasil penilaian disampaikan kepada pemegang saham dalam RUPS Tahunan sebagai dasar pertimbangan dalam pengambilan keputusan dan tindak

Implementation of Duties

Throughout 2025, the Board of Commissioners performed its duties and responsibilities in a professional manner, as described below:

1. Provided approval, advice, suggestions, and recommendations to the Board of Directors on strategic decisions;
2. Presented a review on to the analysis of the Company's performance and submitted a report on its supervisory duties to the shareholders at the GMS;
3. Held 6 (six) internal meetings and 3 (three) joint meetings with the Board of Directors.
4. Held joint meetings with the Audit Committee to discuss the Company's performance evaluation;
5. Effectively implemented the Nomination and Remuneration Function; and
6. Evaluated the performance of the Public Accounting Firm for the 2024 financial year and appointed a Public Accounting Firm or Certified Public Accountant for the 2025 Financial Statements audit by considering the recommendations from the Audit Committee.

Competency Development [ESG G-05]

The Company facilitates a competency development program for the Board of Commissioners to broaden their knowledge and insights, particularly in performing their supervisory functions. This program is conducted through a number of activities, including training sessions, seminars, workshops, and professional development programs relevant to the duties and responsibilities of the Board of Commissioners. Throughout 2025, Board of Commissioners members continued to engage in independent competency development efforts through relevant learning sources in order to maintain an understanding of regulatory developments, industry dynamics, and GCG practices.

Performance Evaluation of the Board of Commissioners and Supporting Committees [ESG G-04] [GRI 2-18]

Performance Evaluation of the Board of Commissioners

Performance Evaluation Procedure

The Board of Commissioners undergoes a collegial performance evaluation through a self-assessment method conducted individually by each member. This evaluation refers to the Balanced Scorecard framework to measure the effectiveness of the supervisory function. The results of the assessment are submitted to the shareholders at the Annual GMS as a basis for consideration in decision-making and

lanjut. Di sisi lain, pemegang saham juga menilai kinerja Dewan Komisaris secara kolektif melalui Laporan Pengawasan yang disampaikan dalam RUPS Tahunan.

Kriteria Penilaian Kinerja

Dalam proses evaluasi, Dewan Komisaris dinilai berdasarkan kerangka *Balanced Scorecard* yang mencakup 4 (empat) aspek utama, yaitu keuangan, konsumen (*customer*), proses bisnis internal, serta pembelajaran dan pertumbuhan.

Hasil Penilaian

Berdasarkan hasil penilaian, Dewan Komisaris dinilai telah melaksanakan tugas dan tanggung jawabnya secara efektif dan profesional sesuai dengan pedoman kerja yang berlaku sepanjang tahun 2025.

Penilaian Kinerja Komite Audit

Per Desember 2025, Dewan Komisaris memiliki 1 (satu) komite pendukung, yaitu Komite Audit. Penilaian kinerja terhadap komite ini dilakukan secara berkala untuk memantau efektivitas pelaksanaan tugas dan tanggung jawabnya.

Kriteria Penilaian

Perseroan menggunakan kriteria penilaian Komite Audit yang berlaku umum, yaitu kehadiran, dukungan komite terhadap implementasi GCG, efisiensi dan efektivitas kegiatan pelaporan keuangan dan manajemen risiko, jaminan atas tercukupinya proses dan operasi bisnis, serta kepatuhan pada peraturan.

Hasil Penilaian Kinerja

Di tahun 2025, Dewan Komisaris menilai bahwa Komite Audit telah melaksanakan tugas, tanggung jawab, dan fungsinya secara profesional dan efektif.

Program Orientasi

Program orientasi bagi anggota Dewan Komisaris yang baru bertujuan untuk memberikan gambaran mengenai Perseroan sebagai upaya percepatan kontribusi dari anggota Dewan Komisaris tersebut. Program ini juga dimaksudkan untuk memberikan gambaran umum atas rencana bisnis strategis Perseroan, informasi mengenai kegiatan bisnis utama, serta tugas utama dan kegiatan Dewan Komisaris sesuai dengan peraturan perundang-undangan yang berlaku.

Sepanjang tahun 2025, Perseroan telah menyelenggarakan program orientasi bagi Bapak Widjanarko Brotosaputro yang diangkat sebagai Komisaris, efektif sejak ditutupnya RUPS Tahunan pada 18 Juni 2025.

subsequent follow-up. Meanwhile, the shareholders also evaluate the collective performance of the Board of Commissioners through the Supervision Report presented at the Annual GMS.

Performance Evaluation Criteria

In the evaluation process, the Board of Commissioners is assessed based on the Balanced Scorecard framework, which covers 4 (four) main aspects: financial, customer, internal business processes, and learning and growth.

Evaluation Results

Based on the assessment results, the Board of Commissioners is considered to have carried out its duties and responsibilities effectively and professionally in accordance with the applicable work guidelines throughout 2025.

Performance Assessment of the Audit Committee

As of December 2025, the Board of Commissioners has 1 (one) supporting committee, namely the Audit Committee. The performance of this committee is evaluated periodically to monitor the effectiveness of its duties and responsibilities.

Assessment Criteria

The Company applies generally accepted criteria for evaluating the Audit Committee, which include attendance, the committee's support for the implementation of GCG, the efficiency and effectiveness of financial reporting and risk management activities, assurance over the adequacy of business processes and operations, and compliance with applicable regulations.

Performance Assessment Results

In 2025, the Board of Commissioners deemed that the Audit Committee had performed its duties, responsibilities, and functions professionally and effectively.

Orientation Program

The orientation program for new members of the Board of Commissioners is designed to provide an overview of the Company, facilitating a faster and more effective contribution from the incoming Commissioners. The program also aims to provide a general understanding of the Company's strategic business plans, information on key business activities, as well as the main duties and activities of the Board of Commissioners in accordance with applicable laws and regulations.

Throughout 2025, the Company organized an orientation program for Mr. Widjanarko Brotosaputro, who was appointed as Commissioner, effective as of the closing of the Annual GMS on June 18, 2025.

Direksi

Board of Directors

Direksi merupakan salah satu organ utama Perseroan yang berfungsi sebagai pengelola perusahaan, termasuk memimpin, memelihara, dan mengurus kekayaan perusahaan sesuai dengan kepentingan dan tujuan yang telah ditetapkan. Dalam pelaksanaan tugasnya, Direksi wajib mematuhi setiap peraturan perundang-undangan yang berlaku dan mengutamakan prinsip kehati-hatian.

Pedoman Kerja

Dalam melaksanakan tugas dan tanggung jawabnya, Direksi mengacu pada Pedoman Kerja (*Board Manual*) yang telah disahkan pada November 2016. Dokumen ini menjadi acuan bagi seluruh anggota Direksi dalam menjalankan fungsi sebagai pengurus dan pengelola Perseroan yang harus bertindak secara objektif. Pedoman kerja tersebut memuat antara lain:

1. Tugas dan Wewenang Direksi;
2. Kewajiban Direksi;
3. Etika Jabatan Direksi;
4. Mekanisme Kerja Direksi; serta
5. Pembagian Tugas Direksi.

Pedoman kerja ini dapat diakses melalui situs web Perseroan. Perseroan juga telah menyesuaikan pelaksanaan tugas dan tanggung jawab Direksi agar selaras dengan ketentuan yang tercantum dalam POJK No. 33/2014.

Komposisi dan Masa Jabatan [GRI 2-8]

Perubahan dalam komposisi Direksi Perseroan terjadi seiring dengan pengalihan jabatan Bapak Widjanarko Brotosaputro dari Direktur menjadi Komisaris Perseroan. Dalam rangka memperkuat struktur Direksi, pemegang saham mengangkat 2 (dua) anggota Direksi baru, yaitu Bapak Antes Eko Prasetyo dan Ibu Sinta Lestari Ningsih. Pengangkatan tersebut telah disahkan melalui keputusan RUPS Tahunan pada tanggal 18 Juni 2025. Dengan demikian, susunan Direksi Perseroan saat ini terdiri atas 1 (satu) Direktur Utama dan 4 (empat) Direktur.

Masa jabatan Direksi ditetapkan selama 5 (lima) tahun terhitung sejak tanggal pengesahan oleh RUPS. RUPS juga memiliki kewenangan untuk memberhentikan setiap anggota Direksi sebelum masa jabatannya berakhir, dengan alasan yang jelas dan sesuai dengan ketentuan peraturan perundang-undangan

The Board of Directors is one of the Company's main organs responsible for managing the Company, including leading, maintaining, and administering the Company's assets in accordance with the Company's predetermined interests and objectives. In performing its duties, the Board of Directors shall comply with all applicable laws and regulations and uphold the principle of prudence.

Work Guidelines

In carrying out its duties and responsibilities, the Board of Directors refers to the Board Manual, which was approved in November 2016. This document serves as a guideline for all members of the Board of Directors in performing their roles as the Company's administrators and managers, requiring them to act objectively. The Board Manual, among others, sets out the following:

1. Board of Directors Duties and Authorities;
2. Board of Directors Obligations;
3. Board of Directors Code of Conducts;
4. Board of Directors Working Mechanism; and
5. Division of Duties within the Board of Directors.

This Board Manual is accessible through the Company's website. The Company has also aligned the implementation of the duties and responsibilities of the Board of Directors with the provisions stipulated in OJK Regulation No. 33/POJK.04/2014.

Composition and Office Term [GRI 2-8]

Changes in the composition of the Board of Directors occurred following the transfer of Mr. Widjanarko Brotosaputro from his position as Director to Commissioner. In order to strengthen the structure of the Board of Directors, the shareholders appointed 2 (two) new members of the Board of Directors, namely Mr. Antes Eko Prasetyo and Ms. Sinta Lestari Ningsih. These appointments were approved through resolutions of the Annual GMS held on June 18, 2025. Accordingly, the current composition of the Board of Directors consists of 1 (one) President Director and 4 (four) Directors.

The office term of the members of the Board of Directors is set at 5 (five) years commencing from the date of approval by the GMS. The GMS also has the authority to dismiss any member of the Board of Directors prior to the expiration of their term of office, provided that such dismissal is based on clear

yang berlaku. Komposisi Direksi Perseroan per 31 Desember 2025 diuraikan sebagai berikut:

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Periode Menjabat Office Term
Lee Yan Gwan	Direktur Utama President Director	Akta No. 135/2025. Deed No. 135/2025.	2025–2030
Yenfrino Gunadi	Direktur Director	Akta No. 135/2025. Deed No. 135/2025.	2025–2030
Bedjo Stefanus	Direktur Director	Akta No. 135/2025. Deed No. 135/2025.	2025–2030
Antes Eko Prasetyo	Direktur Director	Akta No. 135/2025. Deed No. 135/2025.	2025–2030
Sinta Lestari Ningsih	Direktur Director	Akta No. 135/2025. Deed No. 135/2025.	2025–2030

Profil masing-masing anggota Direksi telah diungkapkan pada bab Profil Perusahaan, sub bab Profil Direksi dalam Laporan Tahunan dan Laporan Keberlanjutan ini.

reasons and conducted in accordance with applicable laws and regulations. The composition of the Board of Directors as of December 31, 2025 is as follows:

The profile of each member of the Board of Directors has been disclosed in the Company Profile chapter, under the subchapter of the Profile of the Board of Directors in this Annual Report and Sustainability Report.

Tugas dan Tanggung Jawab, serta Wewenang

Informasi mengenai tugas dan tanggung jawab, serta wewenang yang dijalankan oleh Direksi diuraikan sebagai berikut:

1. Melakukan segala tindakan yang berkaitan dengan pengurusan dan operasional Perseroan untuk kepentingan Perseroan sesuai dengan maksud dan tujuan Perseroan serta mewakili Perseroan, baik di dalam maupun di luar pengadilan dengan batasan-batasan yang diatur dalam peraturan perundang-undangan yang berlaku, Anggaran Dasar, dan keputusan RUPS;
2. Menetapkan kebijakan pengurusan dan operasional Perseroan;
3. Mengatur ketentuan-ketentuan tentang kepegawaian Perseroan, termasuk penetapan gaji, pensiun, jaminan hari tua dan penghasilan lain bagi pekerja Perseroan sesuai dengan peraturan perundang-undangan yang berlaku dan keputusan RUPS;
4. Mengangkat dan memberhentikan pekerja Perseroan berdasarkan peraturan Perseroan yang tunduk pada peraturan perundang-undangan yang berlaku;
5. Mengangkat dan memberhentikan Sekretaris Perusahaan Perseroan dan/atau kepala satuan pengawasan internal; serta
6. Melakukan tindakan dan perbuatan hukum lainnya baik mengenai pengurusan maupun kepemilikan kekayaan Perseroan, mengikat Perseroan dengan pihak lain dan/atau pihak lain dengan Perseroan sesuai peraturan perundang-undangan yang berlaku, Anggaran Dasar, dan keputusan RUPS.

Duties, Responsibilities, as well as Authorities

Information regarding the duties, responsibilities, and authorities exercised by the Board of Directors is described as follows:

1. Takes all actions related to the management and operations of the Company for the benefit of the Company in accordance with the Company's purposes and objectives and represents the Company both inside and outside the court within the limits set out in the applicable laws and regulations, the Articles of Association and the GMS resolutions;
2. Determining the Company's management and operational policies;
3. Regulating the provisions regarding the Company's employment, including the determination of salaries, pensions, old-age benefits, and other income for the Company's employees in accordance with the prevailing laws and regulations and the resolutions of the GMS;
4. Appointing and dismissing the Company's employees based on the Company's regulations that are subject to applicable laws and regulations;
5. Appointing and dismissing the Corporate Secretary and/or head of the internal audit unit; and
6. Taking other legal actions both regarding the management and ownership of the Company's assets, binding the Company with other parties and/or vice versa in accordance with the applicable laws and regulations, the Articles of Association, and the GMS resolutions.

Pembagian Tugas dan Tanggung Jawab

Perseroan telah menetapkan pembagian tugas dan tanggung jawab masing-masing anggota Direksi berdasarkan Pedoman Kerja Direksi dan Dewan Komisaris (*Board Manual*) yang berlaku sejak November 2016. Struktur pembagian tersebut dirancang untuk memperkuat koordinasi di seluruh lini organisasi serta mendorong pengelolaan yang profesional, transparan, dan berorientasi pada penerapan prinsip-prinsip GCG. Informasi mengenai pembagian tugas dan tanggung jawab antar anggota Direksi diuraikan sebagai berikut:

Division of Duties and Responsibilities

The Company has established the allocation of duties and responsibilities for each member of the Board of Directors based on the Board of Directors and Board of Commissioners Manual (*Board Manual*), which has been in effect since November 2016. This allocation structure is designed to strengthen coordination across all organizational lines and to promote professional, transparent management that adheres to the GCG principles. Information regarding the division of duties and responsibilities among the members of the Board of Directors is described as follows:

Nama dan Jabatan Name and Position	Tugas dan Tanggung Jawab Duties and Responsibilities	Departemen yang Dinaungi Departments Under Supervision
Lee Yan Gwan Direktur Utama President Director	- Memimpin dan bertanggung jawab atas pengelolaan Perseroan sesuai dengan maksud dan tujuan Perseroan. - Menetapkan arah strategis, kebijakan utama, dan rencana kerja Perseroan. - Mengkoordinasikan dan mengawasi pelaksanaan tugas seluruh anggota Direksi. - Bertanggung jawab atas kinerja Perseroan secara keseluruhan. - Mewakili Perseroan di dalam dan di luar pengadilan sesuai dengan Anggaran Dasar. - Memastikan penerapan prinsip GCG. - Mengarahkan dan mengendalikan operasi Perseroan sejalan dengan kebijakan yang ada untuk mencapai tujuan pertumbuhan dan profitabilitas. - Lead and be responsible for the management of the Company in accordance with the Company's purposes and objectives. - Determine the Company's strategic direction, key policies, and work plans. - Coordinate and supervise the implementation of duties of all members of the Board of Directors. - Be responsible for the overall Company's performance. - Represent the Company in and outside the court in accordance with the Articles of Association. - Ensure the implementation of GCG principles. - Direct and control the Company's operations in line with existing policies to achieve growth and profitability goals.	- Internal Auditor - Pharmacovigilance
Yenfrino Gunadi Direktur Director	- Memimpin, mengelola, dan mengendalikan direktorat umum untuk mencapai tujuan Perseroan termasuk kepegawaian (<i>Human Resources</i>), <i>Information Technology</i> (IT), dan <i>general affair</i>. - Memastikan penerapan tata kelola melalui pembinaan fungsi legal dan <i>corporate communication</i>. - Memberikan masukan strategis guna meningkatkan kinerja dan daya saing Perseroan. - Lead, manage, and control the general directorate to achieve the Company's objectives, including Human Resources, Information Technology (IT), and General Affairs. - Ensure the implementation of good governance by developing the legal and corporate communications functions. - Provides strategic input to increase the Company's performance and competitiveness.	- Finance, Accounting, Tax - HRD - IT - Legal - General Affairs - Corporate Communication
Bedjo Stefanus Direktur Director	- Merencanakan strategi produksi sesuai dengan visi dan misi Perseroan. - Memimpin, mengelola, dan mengendalikan Direktorat Produksi untuk mencapai tujuan Perseroan, termasuk menangani segala aspek kegiatan produksi terutama dalam hal efisiensi dan optimalisasi utilisasi/penggunaan fasilitas produksi yang dimiliki Perseroan, termasuk bertanggung jawab menyediakan produk yang bermutu sesuai dengan kebutuhan Tim Pemasaran secara tepat waktu. - Plan production strategies in accordance with the Company's vision and mission. - Lead, manage, and control the Directorate of Production to achieve the Company's objectives, including managing all aspects of production activities, particularly in terms of efficiency and optimization of the utilization of the Company's production facilities, including being responsible for providing quality products in accordance with the Marketing Team's needs in a timely fashion.	- Plant Operation - GMP Compliance - Market Access

Nama dan Jabatan Name and Position	Tugas dan Tanggung Jawab Duties and Responsibilities	Departemen yang Dinaungi Departments Under Supervision
Antes Eko Prasetyo^{*)} Direktur Director	- Merumuskan dan melaksanakan strategi komersial Perseroan, meliputi pemasaran, penjualan, dan pengembangan usaha. - Meningkatkan pendapatan dan memperluas pangsa pasar Perseroan. - Mengelola hubungan dengan pelanggan, mitra bisnis, dan pemangku kepentingan komersial. - Mengidentifikasi peluang usaha dan inovasi produk atau layanan. - Memastikan kegiatan komersial selaras dengan strategi dan kebijakan Perseroan. - Mengoordinasikan kegiatan fungsi <i>medical and regulatory affairs</i> untuk memastikan kepatuhan serta dukungan terhadap aktivitas komersial. - Memimpin pelaksanaan Divisi <i>Aesthetic</i>. - Merencanakan dan mengelola portofolio produk guna mendukung pertumbuhan dan daya saing Perseroan. - Develops and implements the Company's commercial strategies, including marketing, sales, and business development. - Increases the Company's revenue and expand its market share. - Manages relationships with customers, business partners, and commercial stakeholders. - Identifies business opportunities and innovations in products or services. - Ensures that commercial activities are aligned with the Company's strategies and policies. - Coordinate Medical and Regulatory Affairs functions to ensure compliance and support commercial activities. - Lead the implementation of the Esthetic Division. - Plan and manage the product portfolio to support the Company's growth and competitiveness.	<i>Sales and Marketing</i> <i>Regulatory Affairs</i> <i>Medical Affairs</i> <i>Portfolio Planning</i> <i>Marketing</i>
Sinta Lestari Ningsih^{*)} Direktur Director	- Mengelola dan mengawasi fungsi keuangan, akuntansi, perpajakan, dan pendanaan Perseroan. - Menyusun rencana keuangan, anggaran, dan Laporan Keuangan Perseroan. - Memastikan kepatuhan terhadap standar akuntansi, peraturan perpajakan, serta ketentuan OJK dan regulator terkait. - Mengelola struktur permodalan, arus kas, dan risiko keuangan. - Menyediakan informasi dan analisis keuangan sebagai dasar pengambilan keputusan Direksi. - Manages and oversees the Company's finance, accounting, taxation, and funding functions. - Prepares the Company's financial plans, budgets, and Financial Statements. - Ensures compliance with accounting standards, tax regulations, as well as the provisions of OJK and other relevant regulators. - Manages the capital structure, cash flow, and financial risks. - Provides financial information and analysis as a basis for the Board of Directors' decision-making.	<i>Finance, Accounting, Tax</i> <i>Purchasing</i> <i>Payroll</i> <i>Commercial Excellence</i>

^{*)} Efektif menjabat sejak ditutupnya RUPS Tahunan pada 18 Juni 2025.

^{*)} Effective serves as of the closing of the Annual GMS on June 18, 2025.

Kewajiban

Kewajiban Direksi meliputi hal-hal sebagai berikut:

- Mengusahakan dan menjamin terlaksananya usaha dan kegiatan operasional Perseroan sesuai dengan maksud dan tujuan usaha Perseroan;
- Membuat Daftar Pemegang Saham, Risalah RUPS, dan Risalah Rapat Direksi;
- Membuat Laporan Tahunan sebagai wujud pertanggungjawaban pengurusan dan kegiatan operasional Perseroan dan laporan-laporan lainnya yang diwajibkan oleh instansi yang berwenang dan peraturan perundang-undangan yang berlaku untuk disahkan RUPS;
- Menyiapkan susunan organisasi Perseroan lengkap dengan rincian tugasnya;

Obligations

The obligations of the Board of Directors include the following:

- Strive for and ensuring the implementation of the Company's business and operational activities in accordance with the Company's business purposes and objectives;
- Prepare a List of Shareholders, Minutes of GMS, and Minutes of the Board of Directors Meetings;
- Prepare an Annual Report as an accountability for the Company's management and operational activities and other reports required by the authorized institution and the applicable laws and regulations to be ratified by the GMS;
- Prepare the Company's organizational Structure complete with details of its duties;

- Memberikan penjelasan tentang segala hal yang ditanyakan atau yang diminta oleh Dewan Komisaris; serta
- Menjalankan kewajiban-kewajiban lainnya yang diatur dalam anggaran dasar, keputusan RUPS, serta peraturan perundang-undangan yang berlaku.

- Explain all matters asked or requested by the Board of Commissioners; and
- Carrying out other obligations as regulated in the Articles of Association, GMS resolutions, as well as applicable laws and regulations.

Rapat [ESG G-02]

Rapat Direksi dilaksanakan secara berkala sekurang-kurangnya 1 (satu) kali setiap bulan, serta rapat gabungan dengan Dewan Komisaris minimal 1 (satu) kali dalam 4 (empat) bulan. Sepanjang tahun 2025, Direksi telah melaksanakan rapat internal sebanyak 12 (dua belas) kali dan rapat gabungan dengan Dewan Komisaris sebanyak 3 (tiga) kali, dengan frekuensi kehadiran masing-masing anggota Direksi dalam rapat tersebut diuraikan sebagai berikut:

Nama Name	Jabatan Position	Rapat Internal Direksi Board of Directors Internal Meeting			Rapat Gabungan Dewan Komisaris dan Direksi Joint Meeting of the Board of Commissioners and Board of Directors		
		Jumlah Rapat Total Meeting	Kehadiran Attendance	Tingkat Kehadiran Attendance Level (%)	Jumlah Rapat Total Meeting	Kehadiran Attendance	Tingkat Kehadiran Attendance Level (%)
Lee Yan Gwan	Direktur Utama President Director	12	12	100,00	3	3	100,00
Yenfrino Gunadi	Direktur Director	12	12	100,00	3	3	100,00
Bedjo Stefanus	Direktur Director	12	12	100,00	3	3	100,00
Antes Eko Prasetyo ^{*)}	Direktur Director	12	6	50,00	3	2	66,67
Sinta Lestari Ningsih ^{*)}	Direktur Director	12	6	50,00	3	2	66,67

^{*)} Efektif menjabat sejak ditutupnya RUPS Tahunan pada 18 Juni 2025.

^{*)} Effective serves as of the closing of the Annual GMS on June 18, 2025.

Agenda Rapat

Sepanjang tahun 2025, agenda rapat internal Direksi membahas terkait:

- Rencana investasi dan ekspansi bisnis;
- Strategi pengembangan serta peningkatan kualitas produk yang dihasilkan, dibuat, atau didistribusikan oleh Perseroan;
- Inovasi dalam pengembangan produk; serta
- Optimalisasi kinerja dan pengembangan karyawan yang menjadi satu-kesatuan yang tidak terpisahkan dari Perseroan, serta upaya penambahan sumber daya manusia untuk memperkuat tim kerja Perseroan.

Meetings [ESG G-02]

The Board of Directors holds meetings regularly, at least once a month, and joint meetings with the Board of Commissioners at least once every 4 (four) months. Throughout 2025, the Board of Directors held 12 (twelve) internal meetings and 3 (three) joint meetings with the Board of Commissioners, with the attendance frequency of each member of the Board of Directors in these meetings set out as follows:

Meeting Agenda

Throughout 2025, the agenda of the Board of Directors internal meetings covered, among others:

- Investment and business expansion plans;
- Development strategies and improvement of the quality of products produced, manufactured, or distributed by the Company;
- Innovation in product development; and
- Optimization of employee performance and development as an integral part of the Company, as well as efforts to increase Human Resources to strengthen the Company's workforce.

Pelaksanaan Tugas

Sepanjang tahun 2025, Direksi telah menjalankan tugas dan tanggung jawab dengan profesional antara lain sebagaimana diuraikan berikut:

1. Menyusun dan menyampaikan Laporan Pengelolaan Perseroan kepada pemegang saham dalam pelaksanaan RUPS Tahunan;
2. Melaksanakan RUPS Luar Biasa dan RUPS Tahunan;
3. Melakukan pemeriksaan Laporan Keuangan Triwulanan dan Tahunan bersama Unit Audit Internal dan auditor eksternal;
4. Menyusun kebijakan dan strategi bisnis Perseroan;
5. Melaksanakan rapat gabungan dengan Dewan Komisaris, serta meminta saran dan rekomendasi terkait kebijakan dan strategi bisnis yang telah disusun; serta
6. Melakukan penilaian kinerja terhadap Sekretaris Perusahaan dan Unit Audit Internal.

Pengembangan Kompetensi [ESG G-05]

Perseroan memfasilitasi program pengembangan kompetensi bagi Direksi guna memperluas wawasan dan pengetahuan, khususnya dalam menjalankan fungsi pengurusan dan pengelolaan. Program tersebut dilaksanakan melalui berbagai kegiatan seperti pelatihan, seminar, lokakarya, serta program pengembangan profesional yang relevan dengan tugas dan tanggung jawab Direksi. Sepanjang tahun 2025, anggota Direksi tetap melakukan pengembangan kompetensi secara mandiri melalui pemantauan perkembangan regulasi, dinamika industri, serta praktik pengelolaan Perseroan yang relevan guna mendukung pengambilan keputusan dan pelaksanaan fungsi pengurusan secara efektif.

Penilaian Kinerja Direksi dan Organ Pendukung [ESG G-04] [GRI 2-18]

Penilaian Kinerja Direksi

Prosedur dan Pihak Penilai

Prosedur penilaian kinerja Direksi sama dengan Dewan Komisaris, yaitu penilaian dilakukan secara kolegial melalui metode *self-assessment* yang dilakukan oleh masing-masing anggota. Evaluasi ini mengacu pada indikator kerangka *Balanced Scorecard* untuk menilai efektivitas pelaksanaan tugas dan tanggung jawab terkait pengurusan dan pengelolaan Perseroan. Hasil penilaian disampaikan kepada pemegang saham dalam RUPS Tahunan sebagai dasar pertimbangan dalam pengambilan keputusan dan tindak lanjut. Di sisi lain, pemegang saham juga menilai kinerja Direksi secara kolektif melalui Laporan Pengurusan dan Pengelolaan yang disampaikan dalam RUPS Tahunan.

Implementation of Duties

Throughout 2025, the Board of Directors carried out its duties and responsibilities in a professional manner, as described below:

1. Prepared and submitted the Company's Management Report to the shareholders at the Annual GMS;
2. Held an Extraordinary GMS and an Annual GMS;
3. Reviewed the Quarterly and Annual Financial Statements with the Internal Audit Unit and external auditors;
4. Developed Company's policies and business strategies;
5. Held joint meetings with the Board of Commissioners, seeking advice and recommendations on the business policies and strategies that have been developed; and
6. Conducted performance assessment on the Corporate Secretary and the Internal Audit Unit.

Competency Development [ESG G-05]

The Company facilitates competency development programs for members of the Board of Directors to broaden their insights and knowledge, particularly in carrying out their management and supervisory functions. These programs are implemented through a number of activities, including training sessions, seminars, workshops, and professional development programs relevant to the duties and responsibilities of the Board of Directors. Throughout 2025, Board of Directors members continued to engage in independent competency development by monitoring regulatory developments, industry dynamics, and relevant corporate management practices to support effective decision-making and the execution of management functions.

Performance Evaluation of the Board of Directors and Supporting Organs [ESG G-04] [GRI 2-18]

Performance Evaluation of the Board of Directors

Procedure and Assessors

The performance evaluation procedure of the Board of Directors is the same as that of the Board of Commissioners, whereby the evaluation is conducted collegially through a self-assessment method carried out by each member. This evaluation refers to the *Balanced Scorecard* framework to assess the effectiveness of the performance of duties and responsibilities related to the management and administration of the Company. The results of the evaluation are presented to the shareholders at the Annual GMS as a basis for consideration in decision-making and follow-up actions. In addition, the shareholders collectively assess the Board of Directors performance through the Management and Administration Report presented at the Annual GMS.

Kriteria Penilaian Kinerja

Dalam proses evaluasi, Direksi dinilai berdasarkan kerangka *Balanced Scorecard* yang mencakup 4 (empat) aspek utama, yaitu keuangan, konsumen (*customer*), proses bisnis internal, serta pembelajaran dan pertumbuhan.

Hasil Penilaian

Hasil evaluasi kinerja tahun 2025 menunjukkan bahwa Direksi telah melaksanakan tugas dan tanggung jawabnya secara efektif sesuai dengan Pedoman Kerja yang berlaku.

Penilaian Organ Pendukung Direksi

Pelaksanaan tugas dan tanggung jawab Direksi didukung oleh 2 (dua) organ pendukung, yaitu Sekretaris Perusahaan dan Unit Audit Internal. Kedua organ tersebut menjalani evaluasi kinerja secara berkala untuk menilai pelaksanaan tugas dan tanggung jawab, sekaligus memberikan masukan untuk peningkatan efektivitas kinerja. Penilaian dilakukan berdasarkan kriteria yang berlaku umum, antara lain pelaksanaan tugas dan tanggung jawab, tingkat kehadiran dan partisipasi dalam rapat, ketepatan penyampaian laporan berkala, serta kualitas saran dan rekomendasi yang diberikan kepada Direksi.

Sepanjang tahun 2025, Direksi menilai bahwa Sekretaris Perusahaan dan Unit Audit Internal telah melaksanakan tugas dan tanggung jawabnya dengan baik, profesional, dan sesuai dengan standar tata kelola yang berlaku.

Komite di Bawah Direksi

Sampai dengan Desember 2025, Direksi belum memiliki komite di bawah Direksi, sehingga tidak ada informasi terkait yang diungkapkan dalam Laporan Tahunan dan Laporan Keberlanjutan ini.

Program Orientasi

Program orientasi bagi anggota Direksi yang baru menjabat bertujuan untuk memberikan gambaran mengenai kondisi dan rencana strategis Perseroan. Program orientasi ini bertujuan agar anggota Direksi yang baru diangkat dapat segera menyelaraskan tugas dan tanggung jawabnya dengan anggota lain dalam menjalankan kegiatan pengelolaan Perseroan.

Sepanjang tahun 2025, Perseroan menyelenggarakan program orientasi bagi Bapak Antes Eko Prasetyo dan Ibu Sinta Lestari Ningsih yang diangkat sebagai Direksi, efektif sejak ditutupnya RUPS Tahunan pada 18 Juni 2025.

Performance Evaluation Criteria

In the evaluation process, the Board of Directors is assessed based on the *Balanced Scorecard* framework, which encompasses 4 (four) main aspects: financial, customer, internal business processes, and learning and growth.

Evaluation Results

The results of the 2025 performance evaluation indicate that the Board of Directors has effectively carried out its duties and responsibilities in accordance with the applicable Board Manual.

Assessment of the Supporting Organs of the Board of Directors

The execution of the duties and responsibilities of the Board of Directors is supported by 2 (two) supporting organs, namely the Corporate Secretary and the Internal Audit Unit. Both organs are subject to periodic performance evaluations to assess the execution of their duties and responsibilities, as well as to provide input for improving performance effectiveness. The evaluation is conducted based on generally accepted criteria, including the fulfillment of duties and responsibilities, the level of attendance and participation in meetings, the timeliness of periodic report submissions, and the quality of advice and recommendations provided to the Board of Directors.

Throughout 2025, the Board of Directors deemed that the Corporate Secretary and the Internal Audit Unit had performed their duties and responsibilities properly, professionally, and in accordance with applicable governance standards.

Committees Under the Board of Directors

As of December 2025, the Board of Directors had not established any committees under its authority; therefore, no related information is disclosed in this Annual Report and Sustainability Report.

Orientation Program

The orientation program for newly appointed members of the Board of Directors is intended to provide an overview of the Company's condition and strategic plans. This program aims to ensure that newly appointed Directors can promptly align their duties and responsibilities with those of other members in carrying out the Company's management activities.

Throughout 2025, the Company conducted an orientation program for Mr. Antes Eko Prasetyo and Ms. Sinta Lestari Ningsih, who were appointed as members of the Board of Directors, effective as of the closing of the Annual General Meeting of Shareholders on June 18, 2025.

Transparansi Informasi tentang Dewan Komisaris dan Direksi

Transparency of Information on the Board of Commissioners and Board of Directors

Kebijakan Nominasi dan Remunerasi

Kebijakan Nominasi Dewan Komisaris dan Direksi

[ESG G-06] [GRI 2-10]

Kebijakan nominasi bagi Dewan Komisaris dan Direksi ditetapkan untuk memastikan bahwa proses pemilihan dan pengangkatan dilaksanakan secara transparan, objektif, dan berlandaskan prinsip keadilan, dengan mempertimbangkan kompetensi, integritas, serta kesesuaian dengan kebutuhan Perseroan. Proses nominasi anggota Dewan Komisaris merupakan kewenangan pemegang saham pengendali, sedangkan nominasi anggota Direksi dilaksanakan oleh Dewan Komisaris melalui Fungsi Nominasi dan Remunerasi. Perseroan menilai setiap calon berdasarkan kriteria dan kualifikasi yang telah ditetapkan, sebagai berikut:

1. Integritas;
2. Dedikasi;
3. Pengalaman; serta
4. Pengetahuan di bidang usaha Perseroan.

Kebijakan Remunerasi Dewan Komisaris dan Direksi

Prosedur Remunerasi

Remunerasi bagi Dewan Komisaris dan Direksi ditetapkan oleh pemegang saham melalui RUPS Tahunan, dengan berpedoman pada hasil kajian, penilaian kinerja, serta rekomendasi dari Fungsi Nominasi dan Remunerasi. Struktur, kebijakan, dan besaran remunerasi yang diterima anggota Dewan Komisaris dan Direksi harus dievaluasi oleh Dewan Komisaris sebagai pelaksana Fungsi Nominasi dan Remunerasi paling kurang 1 (satu) kali dalam 1 (satu) tahun.

Dasar Penetapan Remunerasi [GRI 2-20]

Dalam menetapkan remunerasi bagi Dewan Komisaris dan Direksi, Perseroan senantiasa memperhatikan kebijakan internal dan ketentuan peraturan yang berlaku, dengan mempertimbangkan hal-hal berikut:

1. Remunerasi yang berlaku pada industri sesuai dengan kegiatan usaha Perseroan dan sesuai dengan skala usaha dari Perseroan dalam industrinya serta kualifikasi dan pengalaman kerja anggota Direksi dan Dewan Komisaris;

Nomination and Remuneration Policy

Nomination Policy for the Board of Commissioners and Board of Directors [ESG G-06] [GRI 2-10]

The nomination policy for the Board of Commissioners and the Board of Directors is established to ensure that the selection and appointment processes are conducted in a transparent and objective manner and based on the principle of fairness, taking into account competence, integrity, and alignment with the Company's needs. The nomination of members of the Board of Commissioners falls under the authority of the controlling shareholder, while the nomination of members of the Board of Directors is carried out by the Board of Commissioners through the Nomination and Remuneration Function. The Company assesses each candidate based on the predetermined criteria and qualifications, as follows:

1. Integrity;
2. Dedication;
3. Experience; and
4. Knowledge in the Company's line of business.

Remuneration Policy for the Board of Commissioners and Board of Directors

Remuneration Procedure

The remuneration of the Board of Commissioners and the Board of Directors is determined by the shareholders through the Annual GMS, with due regard to the results of studies, performance evaluations, and recommendations from the Nomination and Remuneration Function. The remuneration structure, policies, and amount received by members of the Board of Commissioners and the Board of Directors must be evaluated by the Board of Commissioners acting as the Nomination and Remuneration Function at least once a year.

Basis for Remuneration Determination [GRI 2-20]

In determining the remuneration of the Board of Commissioners and the Board of Directors, the Company consistently takes into account its internal policies and applicable regulatory provisions, while considering the following factors:

1. Remuneration applicable in the industry in accordance with the Company's business activities and aligned with the Company's business scale within its industry, as well as the qualifications and work experience of members of the Board of Directors and the Board of Commissioners;

2. Tugas, tanggung jawab, dan wewenang anggota Direksi dan Dewan Komisaris;
3. Target kinerja atau kinerja masing-masing anggota Direksi dan/atau Dewan Komisaris; serta
4. Keseimbangan tunjangan antara yang bersifat tetap dan bersifat variabel.

Struktur Remunerasi

Perseroan menetapkan struktur remunerasi yang mencakup gaji, honorarium, insentif, dan/atau tunjangan yang bersifat tetap dan/atau variabel. Besaran remunerasi ditentukan berdasarkan indikator dan parameter yang disepakati bersama oleh Dewan Komisaris dan Direksi, dengan tetap mengacu pada kebijakan remunerasi yang berlaku.

Besaran Remunerasi [GRI 2-19]

Jumlah remunerasi yang dibayarkan oleh Perseroan kepada Dewan Komisaris dan Direksi pada tahun 2025, diungkapkan sebagai berikut.

2. Board of Directors and the Board of Commissioners members' duties, responsibilities, and authorities of members;
3. Performance targets or performance of each member of the Board of Directors and/or the Board of Commissioners; and
4. The balance of benefits between fixed and variable allowances.

Remuneration Structure

The Company determines a remuneration structure comprising salaries, honoraria, incentives, and/or allowances, which may be fixed and/or variable in nature. The amount of remuneration is determined based on indicators and parameters mutually agreed upon by the Board of Commissioners and the Board of Directors, with due reference to the applicable remuneration policy.

Remuneration Amount [GRI 2-19]

The total remuneration paid by the Company to the Board of Commissioners and the Board of Directors in 2025 is presented as follows.

Rentang Remunerasi (Bruto) Remuneration Range (Gross)	Jumlah Total
Dewan Komisaris^{*)} Board of Commissioners^{*)}	
Di bawah Rp500 juta Below Rp500 million	3
Di atas Rp500 juta Above Rp500 million	2
Jumlah Total	5
Direksi^{*)} (termasuk Entitas Anak) Board of Directors^{*)} (including Subsidiaries)	
Di bawah Rp1 miliar Below Rp1 billion	-
Rp1 miliar – Rp2 miliar Rp1 billion – Rp2 billion	7
Di atas Rp2 miliar Above Rp2 billion	7
Jumlah Total	14

^{*)} Termasuk anggota Dewan Komisaris dan Direksi sebelum perubahan susunan berdasarkan Akta No. 135/2025.

^{*)} Including members of the Board of Commissioners and the Board of Directors prior to the change in composition based on Deed No. 135/2025.

Remunerasi dalam Bentuk Opsi Saham

Tidak terdapat remunerasi yang diberikan dalam bentuk saham kepada Dewan Komisaris dan Direksi selama tahun 2025.

Remuneration in the Form of Stock Options

There was no remuneration in the form of shares granted to the Board of Commissioners and the Board of Directors during 2025.

Hubungan Afiliasi Dewan Komisaris, Direksi, serta Pemegang Saham Utama dan Pengendali

Perseroan menjamin transparansi atas hubungan afiliasi antara Dewan Komisaris, Direksi, serta pemegang saham utama dan pengendali guna mencegah terjadinya benturan kepentingan serta memastikan penerapan prinsip-prinsip GCG secara objektif. Keterbukaan tersebut mencakup hubungan kekeluargaan maupun hubungan keuangan sebagai bentuk komitmen Perseroan terhadap prinsip transparansi. Keterbukaan ini juga menjelaskan bahwa Dewan Komisaris dan Direksi melaksanakan tugas dan tanggung jawabnya secara independen dengan berpedoman pada kebijakan pengelolaan benturan kepentingan, serta berfokus pada pengawasan dan pengambilan keputusan yang objektif, akuntabel, dan berorientasi pada keberlanjutan usaha Perseroan.

Penjelasan mengenai hubungan afiliasi antara Dewan Komisaris, Direksi, serta pemegang saham utama dan pengendali diuraikan sebagai berikut:

Affiliate Relationships of the Board of Commissioners, Board of Directors, and Major and Controlling Shareholders

The Company ensures transparency regarding affiliation relationships among the Board of Commissioners, the Board of Directors, and the major and controlling shareholders to prevent conflicts of interest and to ensure the objective application of GCG principles. This disclosure covers both family and financial relationships as part of the Company's commitment to transparency. It also clarifies that the Board of Commissioners and the Board of Directors carry out their duties and responsibilities independently, guided by the conflict of interest management policy, with a focus on oversight and decision-making that is objective, accountable, and oriented toward the Company's business sustainability.

The explanation of affiliation relationships among the Board of Commissioners, the Board of Directors, and the major and controlling shareholders is presented as follows:

Nama Name	Hubungan Keluarga dengan: Family Relationship with:						Hubungan Keuangan dengan: Financial Relationship with:					
	Dewan Komisaris Board of Commissioners		Direksi Board of Directors		Pemegang Saham Utama dan Pengendali Major and Controlling Shareholders		Dewan Komisaris Board of Commissioners		Direksi Board of Directors		Pemegang Saham Utama dan Pengendali Major and Controlling Shareholders	
	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No	Ya Yes	Tidak No
Dewan Komisaris Board of Commissioners												
Robby Yulianto		✓		✓		✓		✓		✓		✓
Widjanarko Brotosaputro ^{*)}		✓		✓		✓		✓		✓		✓
Charles D. Marpaung		✓		✓		✓		✓		✓		✓
Maura Linda Sitanggang		✓		✓		✓		✓		✓		✓
Direksi Board of Directors												
Lee Yan Gwan		✓		✓		✓		✓		✓	✓	
Yenfrino Gunadi		✓		✓		✓		✓		✓		✓
Bedjo Stefanus		✓		✓		✓		✓		✓		✓
Antes Eko Prasetyo ^{*)}		✓		✓		✓		✓		✓		✓
Sinta Lestari Ningsih ^{*)}		✓		✓		✓		✓		✓		✓

^{*)} Efektif menjabat sejak ditutupnya RUPS Tahunan pada 18 Juni 2025.

^{*)} Effective serves as of the closing of the Annual GMS on June 18, 2025.

Keberagaman Komposisi Dewan Komisaris dan Direksi [ESG G-01]

Perseroan memperhatikan aspek keberagaman dalam komposisi Dewan Komisaris dan Direksi sejak tahap awal proses nominasi yang dilakukan oleh Fungsi Nominasi dan Remunerasi, dengan mempertimbangkan kondisi serta kebutuhan Perseroan. Aspek keberagaman tersebut mencakup latar belakang profesional, pengalaman, keahlian, dan kesetaraan gender. Keberagaman dalam susunan organ utama ini diharapkan dapat memperkuat efektivitas fungsi pengawasan dan pengambilan keputusan, sekaligus mencerminkan penerapan prinsip-prinsip GCG, khususnya prinsip kewajaran dan kesetaraan. Informasi mengenai keberagaman komposisi Dewan Komisaris dan Direksi diuraikan sebagai berikut:

Diversity in the Composition of the Board of Commissioners and Board of Directors [ESG G-01]

The Company considers diversity aspects in the composition of the Board of Commissioners and the Board of Directors from the early stages of the nomination process conducted by the Nomination and Remuneration Function, taking into account the Company's condition and needs. These diversity aspects include professional background, experience, expertise, and gender equality. Diversity in the composition of these main organs is expected to strengthen the effectiveness of supervision and decision-making functions, while also reflecting the implementation of GCG principles, particularly fairness and equality. Information regarding the diversity of the Board of Commissioners and the Board of Directors is presented as follows:

Keberagaman Dewan Komisaris Board of Commissioners Diversity

Nama dan Jabatan Name and Position	Kualifikasi Akademik Academic Qualifications	Usia Age	Jenis Kelamin Gender
Robby Yulianto Komisaris Utama President Commissioner	Sarjana Ilmu Bisnis Internasional jurusan Manajemen, Auckland Institute of Business (2006). Bachelor of International Business majoring in Management from Auckland Institute of Business (2006).	44 tahun 44 years old	Pria Male
Widjanarko Brotosaputro³⁾ Komisaris Commissioner	- Profesi Dokter, Universitas Tarumanagara (1991). - Magister Ilmu Internasional Manajemen, Prasetya Mulya Business School (2002). - Medical Profession, Universitas Tarumanagara (1991). - Master of International Management Science, Prasetya Mulya Business School (2002).	60 tahun 60 years old	Pria Male
Charles D. Marpaung Komisaris Independen Independent Commissioner	- Doktorandus Akuntan, Universitas Indonesia (1981). - Master of Business Administration ("MBA") jurusan Business & Finance, Pittsburg State University (1988). - Doctor of Philosophy ("PhD") Monetary & International Finance, Oklahoma State University (1993). - Bachelor of Accountant from Universitas Indonesia (1981). - Master of Business Administration ("MBA") in Business & Finance, Pittsburg State University USA (1988). - Doctor of Philosophy ("PhD") in Monetary & International Finance, Oklahoma State University USA (1993).	71 tahun 71 years old	Pria Male
Maura Linda Sitanggang Komisaris Independen Independent Commissioner	- Sarjana Farmasi, Institut Teknologi Bandung (1981). - Apoteker, Institut Teknologi Bandung (1982). - PhD, University of Bath UK (1988). - Bachelor of Pharmacy, Institut Teknologi Bandung (1981). - Pharmacist, Institut Teknologi Bandung (1982). - PhD, University of Bath, UK (1988).	67 tahun 67 years old	Wanita Female

Keberagaman Direksi Board of Directors Diversity

Nama dan Jabatan Name and Position	Kualifikasi Akademik Academic Qualifications	Usia Age	Jenis Kelamin Gender
Lee Yan Gwan Direktur Utama President Director	<i>Bachelor of Science in Commerce</i> , Adventist University of the Philippines (1985). Bachelor of Science in Commerce at Adventist University of the Philippines (1985).	63 tahun 63 years old	Pria Male
Yenfrino Gunadi Direktur Director	<i>Bachelor of Science in Business Administration</i> , The Ohio State University-Fisher College of Business (2007). Bachelor of Science in Business Administration at the Ohio State University- Fisher College of Business (2007).	40 tahun 40 years old	Pria Male
Bedjo Stefanus Direktur Director	Sarjana Ilmu Farmasi, Surabaya. Bachelor of Pharmaceutical Sciences, Surabaya.	62 tahun 62 years old	Pria Male
Antes Eko Prasetyo^{*)} Direktur Director	Manajemen Bisnis, Universitas Katolik Atma Jaya dan Universitas Mercu Buana. Business Management, Universitas Katolik Atma Jaya and Universitas Mercu Buana.	43 tahun 43 years old	Pria Male
Sinta Lestari Ningsih^{*)} Direktur Director	Pendidikan Ekonomi – Akuntansi, Universitas Tarumanagara. Majoring in Economy – Accounting, Universitas Tarumanagara.	43 tahun 43 years old	Wanita Female

^{*)} Efektif menjabat sejak ditutupnya RUPS Tahunan pada 18 Juni 2025.

^{*)} Effective serves as of the closing of the Annual GMS on June 18, 2025.

Benturan Kepentingan Dewan Komisaris dan Direksi [ESG G-09] [GRI 2-15]

Perseroan senantiasa memperhatikan pengelolaan benturan kepentingan guna memastikan bahwa pelaksanaan tugas dan tanggung jawab setiap organ utama berjalan secara profesional, independen, dan objektif. Oleh karena itu, Dewan Komisaris dan Direksi diharapkan senantiasa mengedepankan hal-hal berikut:

1. Dewan Komisaris dan Direksi selalu mengutamakan kepentingan Perseroan dan secara aktif menghindari segala bentuk benturan kepentingan yang dapat merugikan perusahaan;
2. Demi menjaga objektivitas dalam pengambilan keputusan, Dewan Komisaris dan Direksi secara konsisten menghindari situasi yang dapat menimbulkan benturan kepentingan;
3. Demi menjaga transparansi dan menghindari potensi konflik kepentingan, seluruh anggota Dewan Komisaris dan Direksi diwajibkan untuk mengungkapkan secara lengkap segala bentuk hubungan yang dapat memengaruhi independensi dan objektivitas dalam pengambilan keputusan; serta
4. Dewan Komisaris dan Direksi berkomitmen untuk menjaga transparansi dalam proses pengambilan keputusan. Oleh karena itu, segala potensi konflik akan diungkapkan secara terbuka kepada seluruh pemangku kepentingan.

Conflict of Interest Between the Board of Commissioners and Board of Directors [ESG G-09] [GRI 2-15]

The Company consistently pays attention to the management of conflicts of interest to ensure that the execution of duties and responsibilities by each key organ is carried out professionally, independently, and objectively. Accordingly, the Board of Commissioners and the Board of Directors are expected to consistently prioritize the following:

1. The Board of Commissioners and Board of Directors always prioritize the Company's interests and actively avoid any form of conflict of interest that could harm the Company;
2. To maintain objectivity in decision-making, the Board of Commissioners and Board of Directors consistently avoid situations that could lead to conflicts of interest;
3. To maintain transparency and avoid potential conflicts of interest, all members of the Board of Commissioners and Board of Directors are required to fully disclose any relationships that could affect their independence and objectivity in decision-making; and
4. The Board of Commissioners and Board of Directors are committed to maintaining transparency in the decision making process. Therefore, any potential conflicts of interest will be disclosed openly to all stakeholders.

Komite Audit Audit Committee

Komite Audit merupakan organ pendukung Dewan Komisaris yang bertugas membantu pelaksanaan fungsi pengawasan terhadap kinerja Direksi, serta memastikan pengelolaan Perseroan berjalan sesuai prinsip GCG, nilai-nilai, etika, dan ketentuan yang berlaku. Selain itu, Komite Audit berperan dalam memperkuat sistem pengendalian internal, meningkatkan transparansi pelaporan keuangan, dan menelaah efektivitas penugasan auditor eksternal.

The Audit Committee is a supporting organ of the Board of Commissioners that has a duty in assisting the supervision of the Board of Directors' performance and ensuring that the Company's management is conducted in accordance with GCG principles, values, ethics, and applicable regulations. In addition, the Audit Committee plays a role in strengthening the internal control system, improving the transparency of financial reporting, and reviewing the effectiveness of the external auditor's engagement.

Pedoman Kerja

Pelaksanaan tugas dan tanggung jawab Komite Audit berpedoman pada POJK No. 55/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.

Work Guidelines

The implementation of the duties and responsibilities of the Audit Committee refers to the POJK No. 55/2015 concerning the Establishment and Implementation Guidelines of the Audit Committee.

Komposisi dan Masa Jabatan

Sepanjang tahun 2025, terjadi perubahan keanggotaan dalam Komite Audit dengan diangkatnya Bapak Vladimir I. Pangemanan dan Bapak Wiriprasto sebagai anggota Komite Audit yang efektif mulai 4 September 2025. Struktur keanggotaan Komite Audit tetap terdiri atas 1 (satu) Ketua, yang dijabat oleh Komisaris Independen, yaitu Bapak Charles D. Marpaung, serta 2 (dua) anggota independen yang memiliki keahlian di bidang keuangan dan akuntansi. Masa jabatan anggota Komite Audit mengikuti masa jabatan Dewan Komisaris, yaitu selama 5 (lima) tahun dan dapat diangkat kembali untuk 1 (satu) periode berikutnya. Komposisi Komite Audit Perseroan diuraikan sebagai berikut:

Composition and Office Term

Throughout 2025, there was a change in the Audit Committee composition with the appointment of Mr. Vladimir I. Pangemanan and Mr. Wiriprasto as members of the Audit Committee, effective from September 4, 2025. The structure of the Audit Committee continues to consist of 1 (one) Chairman, held by the Independent Commissioner, Mr. Charles D. Marpaung, and 2 (two) independent members with expertise in finance and accounting. The office term for Audit Committee members follows the office term of the Board of Commissioners, which is 5 (five) years, and they may be reappointed for 1 (one) additional term. The composition of the Audit Committee is as follows:

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Periode Menjabat Office Term
Charles D. Marpaung	Ketua Chairman	Surat Keputusan Dewan Komisaris No. 002/PYFA-KOM/I/II/2025 tanggal 19 Februari 2025 tentang Perubahan Susunan Komite Audit. Board of Commissioners Decree No. 002/PYFA-KOM/I/II/2025 dated February 19, 2025 regarding Changes in the Composition of the Audit Committee.	2025–2030
Vladimir I. Pangemanan	Anggota Member	Surat Keputusan Dewan Komisaris No. 006/PYFA-KOM/I/IX/2025 tanggal 1 September 2025 tentang Pengangkatan Anggota Komite Audit.	2025–2030
Wiriprasto	Anggota Member	Board of Commissioners' Decree No. 006/PYFA-KOM/I/IX/2025 dated September 1, 2025, regarding the Change in the Audit Committee Composition.	2025–2030

Profil Anggota Komite Audit Audit Committee Member Profile

Charles D. Marpaung

Ketua Komite Audit
Chairman of the Audit Committee

Warga Negara Indonesia, berusia 71 Tahun, berdomisili di Jakarta.
Indonesian Citizen, 71 Years Old, domiciled in Jakarta.



Dasar Pengangkatan / Legal Basis of Appointment:

Beliau diangkat sebagai Ketua Komite Audit berdasarkan Surat Keputusan Dewan Komisaris No. 002/PYFA-KOM/I/II/2025 tanggal 19 Februari 2025 tentang Perubahan Susunan Komite Audit.

He was appointed as the Chairman of the Audit Committee based on Board of Commissioners Decree No. 002/PYFA-KOM/I/II/2025 dated February 19, 2025 regarding Changes in the Composition of the Audit Committee.

Profil beliau telah diungkapkan pada bab Profil Perusahaan, sub bab Profil Dewan Komisaris di dalam Laporan Tahunan dan Laporan Keberlanjutan ini.
His profile has been disclosed in the Company Profile chapter, under the Profile of the Board of Commissioners section in this Annual Report and Sustainability Report.

Vladimir I. Pangemanan

Anggota Komite Audit
Audit Committee Member

Warga Negara Indonesia, berusia 58 Tahun, berdomisili di Jakarta.
Indonesian Citizen, 58 Years Old, domiciled in Jakarta.



Dasar Pengangkatan:

Legal Basis of Appointment:

Pertama kali diangkat sebagai anggota Komite Audit berdasarkan Surat No. 006/PYFA-KOM/I/IX/2025.

He was first appointed as a member of the Audit Committee based on No. 006/PYFA-KOM/I/IX/2025.



Riwayat Pendidikan / Sertifikasi:

Educational Background / Certifications:

Doktorandus Akuntan, Universitas Airlangga.
Bachelor of Accounting, Airlangga University.



Pengalaman Kerja:

Work Experience:

Memiliki pengalaman lebih dari 30 (tiga puluh) tahun dalam bidang finansial dan akuntansi.

Has more than 30 (thirty) years of experience in finance and accounting.



Rangkap Jabatan di Perusahaan Lain per 31 Desember 2025:

Concurrent Positions in Other Companies as of December 31, 2025:

Per 31 Desember 2025, beliau tidak memiliki rangkap jabatan pada perusahaan lain di luar grup usaha Perseroan.

As of December 31, 2025, he did not hold any concurrent positions in other companies outside the Company's business group.



Hubungan Afiliasi:

Affiliation:

Per 31 Desember 2025, beliau tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya, anggota Direksi, serta pemegang saham utama dan pengendali, baik langsung maupun tidak langsung, sampai kepada pemilik individu.

As of December 31, 2025, he has no affiliation with other members of the Board of Commissioners, Board of Directors, or the major and controlling shareholders, either directly or indirectly, up to the individual owner level.

Wiriprasto

Anggota Komite Audit Audit Committee Member

Warga Negara Indonesia, berusia 55 Tahun, berdomisili di Jakarta.
Indonesian Citizen, 55 Years Old, domiciled in Jakarta.



Dasar Pengangkatan:

Legal Basis of Appointment:

Pertama kali diangkat sebagai anggota Komite Audit berdasarkan Surat No. 006/PYFA-KOM/I/IX/2025. He was first appointed as a member of the Audit Committee based on No. 006/PYFA-KOM/I/IX/2025.



Riwayat Pendidikan:

Educational Background:

- Sarjana Akuntansi, Universitas Advent Indonesia.
- Master of Business Administration ("MBA"), University of Southern Queensland.
- Bachelor of Accounting, Advent Indonesia University.
- Master of Business Administration ("MBA"), University of Southern Queensland.



Pengalaman Kerja:

Work Experience:

Memiliki pengalaman lebih dari 20 (dua puluh) tahun dalam bidang finansial dan akuntansi.

Has more than 20 (twenty) years of experience in finance and accounting.



Rangkap Jabatan di Perusahaan Lain

per 31 Desember 2025:

Concurrent Positions in Other Companies as of December 31, 2025:

Per 31 Desember 2025, beliau tidak memiliki rangkap jabatan pada perusahaan lain di luar grup usaha Perseroan.

As of December 31, 2025, he did not hold any concurrent positions in other companies outside the Company's business group.



Hubungan Afiliasi:

Affiliation:

Per 31 Desember 2025, beliau tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi, serta pemegang saham utama dan pengendali, baik langsung maupun tidak langsung, sampai kepada pemilik individu.

As of December 31, 2025, he has no affiliation with members of the Board of Commissioners, the Board of Directors, or the major and controlling shareholders, either directly or indirectly, up to the Individual owner level.

Independensi

Independensi merupakan syarat utama bagi Komite Audit dalam menjalankan perannya. Setiap anggota wajib bersikap independen, objektif, dan profesional dalam melaksanakan tugasnya. Tingkat independensi Komite Audit dijamin melalui penunjukan Komisaris Independen Perseroan sebagai Ketua Komite Audit, serta melalui pemenuhan aspek-aspek independensi berikut:

Independence

Independence is a fundamental requirement for the Audit Committee in carrying out its role. Each member is required to act independently, objectively, and professionally in performing their duties. The Audit Committee's independence is ensured through the appointment of the Company's Independent Commissioner as the Chairman of the Audit Committee, as well as by fulfilling the following independence aspects:

Aspek Independensi Independence Aspect	Charles D. Marpaung	Vladimir I. Pangemanan	Wiriprasto
Tidak memiliki hubungan afiliasi dengan pemegang saham utama atau pengendali Perseroan. Has no affiliation with the major and controlling shareholder.	✓	✓	✓
Tidak memiliki hubungan afiliasi dengan anggota Direksi dan/atau Dewan Komisaris Perseroan. Has no affiliation with members of the Board of Directors and/or Board of Commissioners.	✓	✓	✓
Tidak memiliki hubungan afiliasi dengan Perseroan. Has no affiliation with the Company.	✓	✓	✓
Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perseroan dalam waktu 6 (enam) bulan terakhir sebelum pertama kali ditunjuk sebagai Komisaris Independen. Not a person who works or has the authority and responsibility to plan, lead, control, or supervise the activities of the Company within the last 6 (six) months before being appointed as Independent Commissioner for the first time.	✓	✓	✓

Aspek Independensi Independence Aspect	Charles D. Marpaung	Vladimir I. Pangemanan	Wiriprasto
Tidak memiliki saham, baik langsung maupun tidak langsung, pada Perseroan. Does not own shares either directly or indirectly in the Company.	✓	✓	✓
Tidak memiliki hubungan usaha, baik langsung maupun tidak langsung, yang berkaitan dengan kegiatan usaha Perseroan. Does not have a business relationship, either directly or indirectly, related to the Company's business activities.	✓	✓	✓

Tugas dan Tanggung Jawab

Informasi mengenai tugas dan tanggung jawab Komite Audit diuraikan sebagai berikut:

1. Melakukan penelaahan atas informasi keuangan yang akan dikeluarkan Perseroan kepada publik dan/atau pihak otoritas, antara lain Laporan Keuangan, proyeksi, dan laporan lainnya terkait dengan informasi keuangan Perseroan;
2. Melakukan penelaahan atas ketaatan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan Perseroan;
3. Memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan akuntan atas jasa yang diberikannya;
4. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan akuntan yang didasarkan pada independensi, ruang lingkup penugasan, dan imbalan jasa;
5. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal dan mengawasi pelaksanaan tindak lanjut oleh Direksi Perseroan atas temuan auditor internal;
6. Melakukan penelaahan terhadap aktivitas pelaksanaan manajemen risiko yang dilakukan oleh Direksi Perseroan;
7. Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan;
8. Menelaah dan memberikan saran kepada Dewan Komisaris Perseroan terkait dengan adanya potensi benturan kepentingan Perseroan; serta
9. Menjaga kerahasiaan dokumen, data dan informasi Perseroan.

Wewenang

Dalam menjalankan fungsinya, Komite Audit diberikan sejumlah wewenang, yang diuraikan sebagai berikut:

1. Memiliki hak memasuki halaman, bangunan, atau tempat lainnya yang dipergunakan atau dikuasai Perseroan dan memeriksa semua catatan, pembukuan, dokumen administratif lainnya setiap saat pada jam kerja;
2. Memiliki hak untuk meminta penjelasan Direksi atas semua pertanyaan Komite Audit sepanjang pertanyaan tersebut sesuai tugas Komite Audit;

Duties and Responsibilities

Information regarding the duties and responsibilities of the Audit Committee is described as follows:

1. Review financial information to be released by the Company to the public and/or regulatory authorities, including Financial Statements, projections, and other reports related to the Company's financial information;
2. Review compliance with laws and regulations related to the Company's activities;
3. Provide independent opinions in cases of disagreement between the Management and accountants regarding the services provided;
4. Provide recommendations to the Board of Commissioners regarding the appointment of accountants, based on independence, scope of engagement, and fees;
5. Review the implementation of internal audit activities and supervise the follow-up actions taken by the Board of Directors on internal audit findings;
6. Review the risk management activities carried out by the Board of Directors;
7. Examine complaints related to the Company's accounting and financial reporting processes;
8. Review and provide advice to the Board of Commissioners regarding potential conflicts of interest within the Company; and
9. Maintain the confidentiality of the Company's documents, data, and information.

Authorities

In carrying out its functions, the Audit Committee is granted certain authorities, which are described as follows:

1. Has the right to enter the premises, buildings, or other places used or controlled by the Company and examine all records, books, and other administrative documents at any time during working hours;
2. Has the right to request explanations from the Board of Directors regarding any questions of the Audit Committee as long as the questions are within the scope of the Committee's duties;

3. Mendapatkan advis dan saran profesional dan independen dari para ahli di luar Perseroan atas biaya Perseroan sepanjang hal itu sesuai dengan dan dalam rangka melaksanakan tugasnya;
4. Merekomendasikan penunjukan auditor eksternal;
5. Menelaah dan mengkaji Laporan Keuangan, termasuk Laporan Keuangan Interim dan Laporan Tahunan;
6. Memastikan kebijakan-kebijakan Perseroan patuh pada peraturan perundang-undangan pasar modal dan peraturan perundang-undangan lainnya; serta
7. Melakukan penyelidikan khusus yang masih dalam lingkup tugasnya atas perintah Dewan Komisaris.

3. To obtain professional and independent advice and recommendations from experts outside the Company at the Company's expense, as long as it is in accordance with and in the context of carrying out its duties;
4. To recommend the appointment of external auditors;
5. To review and examine the Financial Statements, including Interim Financial Statements and the Annual Report;
6. To ensure the Company's policies comply with capital market regulations and other applicable laws and regulations; and
7. To conduct special investigations within the scope of its duties upon the instructions of the Board of Commissioners.

Rapat

Komite Audit wajib melaksanakan rapat internal paling sedikit 1 (satu) kali dalam 3 (tiga) bulan dan setiap waktu bila dipandang perlu oleh Ketua Komite atau Dewan Komisaris dan dihadiri $\frac{1}{2}$ (setengah) anggota komite. Adapun tingkat kehadiran rapat Komite Audit sepanjang tahun 2025 diuraikan sebagai berikut:

Meetings

The Audit Committee is required to hold internal meetings at least once every 3 (three) months and additionally whenever deemed necessary by the Chairman of the Committee or the Board of Commissioners, with at least 1/2 (half) of the committee members in attendance. The attendance of the Audit Committee meetings throughout 2025 is presented as follows:

Nama Name	Jabatan Position	Jumlah Rapat Total Meeting	Jumlah Kehadiran Total Attendance	Tingkat Kehadiran Attendance Level (%)
Charles D. Marpaung	Ketua Chairman	4	4	100,00
Vladimir I. Pangemanan	Anggota Member	4	4	100,00
Wiriprasto	Anggota Member	4	4	100,00

Agenda Rapat

Sepanjang tahun 2025, agenda rapat Komite Audit membahas terkait:

1. Menelaah efektivitas pelaksanaan audit internal serta menyusun Rencana Kerja Audit untuk periode selanjutnya;
2. Mengkaji hasil audit auditor eksternal atas Laporan Keuangan tahun buku 2024;
3. Merekomendasikan kepada Dewan Komisaris penunjukan auditor eksternal untuk audit Laporan Keuangan per 31 Desember 2025; serta
4. Mengevaluasi implementasi manajemen risiko serta kepatuhan terhadap ketentuan hukum dan regulasi atas isu-isu strategis Perseroan.

Meeting Agenda

Throughout 2025, the agenda of the Audit Committee meetings covered the following topics:

1. Reviewed the effectiveness of the implementation of internal audit and prepare the Audit Work Plan for the subsequent period;
2. Reviewed the results of the external auditor's audit of the Financial Statements for the financial year 2024;
3. Provided recommendation to the Board of Commissioners the appointment of an external auditor for the audit of the Financial Statements as of December 31, 2025; and
4. Evaluated the implementation of risk management and compliance with legal and regulatory provisions concerning the Company's strategic issues.

Pelaksanaan Tugas

Sepanjang tahun 2025, Komite Audit telah menjalankan tugas dan tanggung jawab dengan profesional sebagaimana diuraikan berikut:

1. Menyelenggarakan rapat internal Komite Audit sebanyak 4 (empat) kali;
2. Mengawasi proses audit Laporan Keuangan Tahunan oleh auditor eksternal;
3. Melakukan koordinasi dan diskusi bersama audit eksternal;
4. Melaksanakan tugas khusus lainnya yang diberikan oleh Dewan Komisaris; dan
5. Melakukan evaluasi berkala terhadap Laporan Manajemen Bulanan, Triwulanan, dan Tahunan.

Pengembangan Kompetensi

Perseroan memfasilitasi program pengembangan kompetensi bagi anggota Komite Audit untuk memperluas wawasan dan pengetahuan, khususnya dalam menjalankan proses audit, serta meningkatkan kapabilitas dalam mengawasi penerapan sistem pengendalian internal dan manajemen risiko. Program ini diselenggarakan melalui berbagai kegiatan, termasuk pelatihan, seminar, lokakarya, dan program pengembangan profesional lainnya yang sesuai dengan tugas dan tanggung jawab Komite Audit.

Sepanjang tahun 2025, anggota Komite Audit tidak mengikuti program pengembangan kompetensi yang secara khusus diselenggarakan dengan topik tertentu. Namun demikian, Komite Audit tetap melakukan pengembangan kompetensi secara mandiri sesuai dengan kebutuhan masing-masing anggota.

Implementation of Duties

Throughout 2025, the Audit Committee carried out its duties and responsibilities professionally, as described below:

1. Held 4 (four) Audit Committee internal meetings;
2. Supervised the audit process of the Annual Financial Statements by the external auditors;
3. Coordinated and held discussions with external auditors;
4. Carried out other special tasks assigned by the Board of Commissioners; and
5. Conducted regular evaluations of the Monthly, Quarterly, and Annual Management Reports.

Competency Development

The Company facilitates competency development programs for members of the Audit Committee to broaden their insights and knowledge, particularly in carrying out the audit process and enhancing their capabilities in supervising the implementation of internal control systems and risk management. These programs are conducted through a number of activities, including training sessions, seminars, workshops, and other professional development programs relevant to the duties and responsibilities of the Audit Committee.

Throughout 2025, members of the Audit Committee did not participate in any competency development programs specifically organized on particular topics. However, the Audit Committee continued to carry out self-directed competency development in accordance with the individual needs of each member.

Fungsi Nominasi dan Remunerasi Nomination and Remuneration Function

Hingga akhir tahun 2025, Perseroan belum membentuk Komite Nominasi dan Remunerasi dengan mempertimbangkan kebutuhan, kompleksitas usaha, serta struktur organisasi yang ada. Sebagai alternatif mekanisme tata kelola, Perseroan memberikan mandat kepada Dewan Komisaris untuk menjalankan fungsi nominasi dan remunerasi sebagaimana diatur dalam POJK No. 34/2014 tentang Komite Nominasi dan Remunerasi bagi Emiten atau Perusahaan Publik. Penugasan ini memastikan bahwa seluruh proses terkait penetapan, evaluasi, dan pengelolaan kebijakan nominasi dan remunerasi tetap berada dalam koridor regulasi yang berlaku.

As of the end of 2025, the Company has not established a Nomination and Remuneration Committee, taking into account the Company's needs, business complexity, and existing organizational structure. As an alternative governance mechanism, the Company mandates the Board of Commissioners to carry out the nomination and remuneration functions as regulated under POJK No. 34/2014 concerning Nomination and Remuneration Committees for Issuers or Public Companies. This assignment ensures that all processes related to the establishment, evaluation, and management of nomination and remuneration policies remain within the applicable regulatory framework.

Keputusan tersebut diambil untuk menjamin terselenggaranya proses nominasi dan remunerasi yang transparan, objektif, dan berlandaskan prinsip-prinsip GCG. Melalui mekanisme ini, Dewan Komisaris menjalankan pengawasan secara efektif atas prosedur penunjukan dan pengembangan anggota Dewan Komisaris serta Direksi, termasuk penetapan struktur remunerasi yang proporsional dan kompetitif. Pendekatan ini menegaskan komitmen Perseroan untuk memastikan bahwa kebijakan remunerasi mendukung pencapaian tujuan jangka panjang, mendorong kinerja yang bertanggung jawab, serta sejalan dengan strategi pertumbuhan berkelanjutan Perseroan.

Pedoman Kerja

Fungsi Nominasi dan Remunerasi menjalankan tugas dan tanggung jawab merujuk POJK No. 34/2014, serta Surat Keputusan Dewan Komisaris PT Pyridam Farma Tbk No. 001/PYFA-KOM/I/II/2025 tentang Penetapan Pedoman Fungsi Nominasi dan Remunerasi PT Pyridam Farma Tbk.

Tugas dan Tanggung Jawab

Informasi mengenai tugas dan tanggung jawab dari Fungsi Nominasi dan Remunerasi diuraikan sebagai berikut:

Fungsi Nominasi

Dalam melaksanakan fungsi nominasi, Dewan Komisaris memiliki tugas dan tanggung jawab sebagai berikut:

1. Melaksanakan penyusunan mengenai:
 - a. Komposisi jabatan anggota Direksi dan/atau anggota Dewan Komisaris;
 - b. Kebijakan dan kriteria yang dibutuhkan dalam proses nominasi; dan
 - c. Kebijakan evaluasi kinerja bagi anggota Direksi dan/atau anggota Dewan Komisaris;
2. Melakukan penilaian kinerja anggota Direksi dan/atau anggota Dewan Komisaris berdasarkan tolak ukur yang telah disusun sebagai bahan evaluasi;
3. Menyusun program pengembangan kemampuan anggota Direksi dan/atau anggota Dewan Komisaris; serta
4. Memberikan usulan calon yang memenuhi syarat sebagai anggota Direksi dan/atau anggota Dewan Komisaris untuk disampaikan kepada RUPS.

This decision is made to ensure that the nomination and remuneration processes are conducted transparently, objectively, and based on GCG principles. Through this mechanism, the Board of Commissioners effectively supervise the procedures for the appointment and development of members of the Board of Commissioners and the Board of Directors, including the determination of a proportional and competitive remuneration structure. This approach underscores the Company's commitment to ensuring that remuneration policies support long-term objectives, promote responsible performance, and align with the Company's sustainable growth strategy.

Work Guidelines

The Nomination and Remuneration Function performs its duties and responsibilities in accordance with POJK No. 34/2014, as well as the Decision of the Board of Commissioners of PT Pyridam Farma Tbk No. 001/PYFA-KOM/I/II/2025 concerning the Determination of Guidelines for the Nomination and Remuneration Function of PT Pyridam Farma Tbk.

Duties and Responsibilities

Information regarding the duties and responsibilities of the Nomination and Remuneration Function is described as follows:

Nomination Function

In performing the nomination function, the Board of Commissioners has the following duties and responsibilities:

1. To carry out the preparation of:
 - a. The composition of the Board of Directors and/or the Board of Commissioners members;
 - b. Policies and criteria required in the nomination process; and
 - c. Performance evaluation policies for members of the Board of Directors and/or the Board of Commissioners.
2. To conduct performance evaluation of members of the Board of Directors and/or the Board of Commissioners based on established benchmarks as evaluation materials;
3. To develop competency development programs for members of the Board of Directors and/or the Board of Commissioners; and
4. To propose qualified candidates for the Board of Directors and/or Board of Commissioners to be submitted to the GMS.

Fungsi Remunerasi

Dalam melaksanakan fungsi remunerasi, Dewan Komisaris memiliki tugas dan tanggung jawab untuk melaksanakan penyusunan mengenai:

1. Struktur remunerasi bagi anggota Direksi dan/atau anggota Dewan Komisaris;
2. Kebijakan atas remunerasi bagi anggota Direksi dan/atau anggota Dewan Komisaris. serta
3. Besaran atas remunerasi bagi anggota Direksi dan/atau anggota Dewan Komisaris.

Rapat

Dewan Komisaris dalam menjalankan Fungsi Nominasi dan Remunerasi wajib menyelenggarakan rapat dengan agenda tentang nominasi dan/atau remunerasi sesuai dengan peraturan perundang-undangan yang berlaku. Pelaksanaan rapat tersebut dilakukan secara berkala paling kurang 1 (satu) kali dalam 4 (empat) bulan. Rapat hanya dapat diselenggarakan apabila dihadiri mayoritas dari jumlah anggota Dewan Komisaris serta salah satu dari mayoritas anggota Dewan Komisaris tersebut merupakan Komisaris Independen.

Sepanjang tahun 2025, pelaksanaan Fungsi Nominasi dan Remunerasi dilakukan melalui Rapat Internal Dewan Komisaris.

Pelaksanaan Tugas

Sepanjang tahun 2025, Fungsi Nominasi dan Remunerasi dijalankan secara baik dan profesional oleh Dewan Komisaris. Fungsi ini meliputi pengusulan nominasi anggota baru Dewan Komisaris dan Direksi, serta pengajuan dan penetapan remunerasi bagi kedua organ utama tersebut.

Sekretaris Perusahaan Corporate Secretary

Sekretaris Perusahaan merupakan individu atau penanggung jawab unit kerja yang menjalankan fungsi kesekretariatan perusahaan. Peran Sekretaris Perusahaan sangat penting dalam memperlancar koordinasi antara Dewan Komisaris dan Direksi, sekaligus berfungsi sebagai penghubung antara Perseroan dengan pemegang saham dan pemangku kepentingan.

Keberadaan Sekretaris Perusahaan juga memastikan pemenuhan seluruh ketentuan peraturan perundang-undangan yang berlaku. Sebagai organ pendukung Direksi,

Remuneration Function

In performing the remuneration function, the Board of Commissioners has the duties and responsibilities to prepare the following:

1. The remuneration structure for members of the Board of Directors and/or the Board of Commissioners;
2. The remuneration policies for members of the Board of Directors and/or the Board of Commissioners; and
3. The remuneration amounts for members of the Board of Directors and/or the Board of Commissioners.

Meetings

The Board of Commissioners, in carrying out the Nomination and Remuneration Function, is required to hold meetings with agendas related to nomination and/or remuneration in accordance with applicable laws and regulations. Such meetings are held periodically, at least once every 4 (four) months. Meetings may only be convened if attended by a majority of the total members of the Board of Commissioners, and at least one of the majority members present must be an Independent Commissioner.

The implementation of the Nomination and Remuneration Function throughout 2025 was carried out through Board of Commissioners Internal Meetings.

Implementation of Duties

Throughout 2025, the Nomination and Remuneration Function was carried out properly and professionally by the Board of Commissioners. This function includes proposing nominations for new members of the Board of Commissioners and the Board of Directors, as well as submitting and determining the remuneration for both key organs.

The Corporate Secretary is an individual or head of a work unit responsible for carrying out the Company's secretarial functions. The role of the Corporate Secretary is crucial in facilitating coordination between the Board of Commissioners and the Board of Directors, while also serving as a liaison between the Company and its shareholders and stakeholders.

The presence of the Corporate Secretary also ensures compliance with all applicable laws and regulations. As a supporting organ of the Board of Directors, the Corporate

Sekretaris Perusahaan berkontribusi menjaga citra Perseroan serta mewakili Direksi dalam setiap kegiatan komunikasi eksternal, khususnya dengan regulator, investor, dan pemangku kepentingan lainnya.

Secretary contributes to maintaining the Company's image and represents the Board of Directors in all external communication activities, particularly with regulators, investors, and other stakeholders.

Pedoman Kerja

Sekretaris Perusahaan menjalankan peran, tugas, dan tanggung jawab berpedoman pada POJK No. 35/2014 tentang Sekretaris Perusahaan Emiten atau Perusahaan Publik.

Work Guidelines

The Corporate Secretary performs the roles, duties, and responsibilities in accordance with POJK No. 35/2014 concerning Corporate Secretaries of Issuers or Public Companies.

Profil Sekretaris Perusahaan

Sepanjang tahun 2025, tidak terdapat perubahan dalam jabatan Sekretaris Perusahaan. Jabatan tersebut tetap dipegang oleh Herdiasti Anggitya Dwisani, sebagaimana ditetapkan dalam Surat Keputusan Direksi No. 109/PYFADIR/E/VIII/2024 tentang Pemberhentian dan Pengangkatan Sekretaris Perusahaan tertanggal 20 Agustus 2024 ("Surat No. 109/2024"). Informasi lengkap mengenai profil Sekretaris Perusahaan diuraikan sebagai berikut:

Corporate Secretary Profile

Throughout 2025, there was no change in the Corporate Secretary position. The position continued to be held by Herdiasti Anggitya Dwisani, as stipulated in the Board of Directors' Decree No. 109/PYFADIR/E/VIII/2024 concerning the Dismissal and Appointment of the Corporate Secretary dated August 20, 2024 ("Decree No. 109/2024"). The complete profile of the Corporate Secretary is presented as follows:

Herdiasti Anggitya Dwisani

Sekretaris Perusahaan Corporate Secretary

Warga Negara Indonesia, berusia 32 Tahun, berdomisili di Jakarta.
Indonesian Citizen, 32 Years Old, domiciled in Jakarta.



Dasar Pengangkatan:
Legal Basis of Appointment:
Surat No. 109/2024.
Decree No. 109/2024.



Riwayat Pendidikan:
Educational Background:

- Sarjana Hukum, Universitas Katolik Atma Jaya (2015).
- Magister Ilmu Hukum, Universitas Pelita Harapan (2025).
- Bachelor of Laws, Universitas Katolik Atma Jaya (2015).
- Master of Laws, Universitas Pelita Harapan (2025).



Pengalaman Kerja:
Work Experience:

- Konsultan Hukum HWMA Law Firm (2016–2018).
- Konsultan Hukum Leks & Co Lawyers (2020).
- Legal Consultant at HWMA Law Firm (2016–2018).
- Legal Consultant at Leks & Co Lawyers (2020).



Rangkap Jabatan di Perusahaan Lain
per 31 Desember 2025:
Concurrent Positions in Other Companies as of
December 31, 2025:

Per 31 Desember 2025, beliau tidak memiliki rangkap jabatan pada perusahaan lain di luar grup usaha Perseroan.

As of December 31, 2025, he did not hold any concurrent positions in other companies outside the Company's business group.



Hubungan Afiliasi:
Affiliation:

Beliau tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi, serta pemegang saham utama dan pengendali, baik langsung maupun tidak langsung, sampai kepada pemilik individu.

He has no affiliate relationships with members of the Board of Commissioners, members of the Board of Directors, or major and controlling shareholders, either directly or indirectly, up to the individual owners.

Tugas dan Tanggung Jawab

Tugas dan tanggung jawab yang dijalankan oleh Sekretaris Perusahaan berkaitan dengan hal-hal sebagai berikut:

1. Mengikuti perkembangan pasar modal khususnya peraturan perundang-undangan yang berlaku di bidang pasar modal;
2. Memberikan masukan kepada Dewan Komisaris dan Direksi untuk mematuhi ketentuan peraturan perundang-undangan di bidang pasar modal;
3. Membantu Dewan Komisaris dan Direksi dalam pelaksanaan GCG, yang meliputi:
 - a. Keterbukaan informasi kepada masyarakat, termasuk ketersediaan informasi pada situs web Emiten atau Perusahaan Publik;
 - b. Penyampaian laporan kepada OJK tepat waktu;
 - c. Penyelenggaraan dan dokumentasi RUPS;
 - d. Penyelenggaraan dan dokumentasi rapat Direksi dan/atau Dewan Komisaris; dan
 - e. Pelaksanaan program orientasi terhadap perusahaan bagi Direksi dan/atau Dewan Komisaris apabila terdapat anggota Direksi dan/atau Dewan Komisaris yang baru;
4. Menjadi penghubung Perseroan dengan pemegang saham Perseroan atau perusahaan publik, OJK, dan pemangku kepentingan lainnya;
5. Melaksanakan program orientasi perusahaan bagi Direksi dan/atau Dewan Komisaris;
6. Menata-usahkan serta menyimpan dokumen dan menjaga rahasia dokumen Perseroan; serta
7. Memberikan pelayanan kepada masyarakat atau *stakeholder* atas informasi yang dibutuhkan pemodal yang berkaitan dengan kondisi Perseroan, termasuk Laporan Keuangan Tahunan (*Audited*); Laporan Kinerja Perusahaan Tahunan (*Annual Report*); dan Informasi Fakta Material.

Pelaksanaan Tugas

Sepanjang tahun 2025, Sekretaris Perusahaan telah menjalankan peran, serta tugas dan tanggung jawab dengan baik dan profesional sebagaimana diuraikan berikut:

1. Melakukan korespondensi dengan OJK dan BEI sebagai regulator pasar modal;
2. Menyampaikan perkembangan komunitas investor kepada Direksi;
3. Menyampaikan perkembangan Perseroan kepada masyarakat melalui keterbukaan informasi (termasuk pada situs web Perseroan) dan melayani permintaan informasi dari media dan masyarakat;

Duties and Responsibilities

The duties and responsibilities carried out by the Corporate Secretary are related to the following:

1. Following the update of the capital market, particularly for the prevailing laws and regulations in the capital market sector;
2. Providing advice to the Board of Directors and the Board of Commissioners to comply with the provisions of the prevailing laws and regulations in the capital market sector;
3. Assisting the Board of Directors and the Board of Commissioners in the GCG implementation, including:
 - a. Disclosure of information to the public, including the availability of information on the Issuer or public Company website;
 - b. Timely submission of reports to the OJK;
 - c. Organizing and documenting the GMS;
 - d. Organizing and documenting the Board of Directors and/or Board of Commissioners meetings; and
 - e. Implementation of an orientation program for the Board of Directors and/or Board of Commissioners if there are new members of the Board of Directors and/ or the Board of Commissioners;
4. Become the liaison between the Company and the shareholders of the Company or other public companies, OJK, and other stakeholders;
5. Implementation of an orientation program for the Board of Directors and/or Board of Commissioners;
6. Administer and store documents and maintain the confidentiality of Company documents; and
7. Provide services to the public or stakeholders for information needed by investors relating to the Company's condition, including (Audited) Annual Financial Statements; Annual Company Performance Report (Annual Report); and Material Facts and Information.

Implementation of Duties

Throughout 2025, the Corporate Secretary has carried out the roles, duties, and responsibilities properly and professionally as described below:

1. Corresponding with OJK and IDX (BEI) as capital market regulators;
2. Conveyed information on the development of the investor community to the Board of Directors;
3. Conveyed information on the Company's development to the public through disclosure of information (including on the Company's website) and administering information requests from the media and the public;

4. Menyampaikan Laporan Tahunan dan Laporan Keberlanjutan, Laporan Keuangan Triwulan, Laporan Keuangan Tahunan, dan laporan-laporan berkala lainnya kepada OJK dan BEI; 5. Memperbarui informasi situs web Perseroan secara berkala selama tahun 2025; 6. Menyelenggarakan RUPS Tahunan selama tahun 2025; 7. Mendokumentasikan pelaksanaan rapat internal Dewan Komisaris, Direksi, organ pendukung, serta rapat gabungan Dewan Komisaris dan Direksi; serta 8. Mengadakan Paparan Publik, konferensi pers, pertemuan, dan peliputan media.	4. Submitted the Annual Report and Sustainability Report, Quarterly Financial Statements, Annual Financial Statements, and other periodic reports to the OJK and IDX; 5. Updated the Company's website information regularly throughout 2025; 6. Held Annual GMS throughout 2025; 7. Documented the internal meetings of the Board of Commissioners, Board of Directors, supporting organs, and joint meetings of the Board of Commissioners and Board of Directors; and 8. Organized Public Expose, press conferences, meetings, and media coverage.

Pengembangan Kompetensi

Perseroan memberikan kesempatan kepada Sekretaris Perusahaan untuk memperluas informasi, wawasan, dan pengetahuan terkini mengenai bisnis Perseroan, keuangan, ekonomi, serta aspek lain yang mendukung pelaksanaan tugas dan tanggung jawabnya melalui program pengembangan kompetensi. Program ini dilaksanakan melalui berbagai kegiatan, termasuk pelatihan, seminar, lokakarya, dan program pengembangan profesional lainnya. Sepanjang tahun 2025, Sekretaris Perusahaan telah mengikuti berbagai kegiatan pengembangan kompetensi sebagaimana diuraikan berikut:

Competency Development

The Company provides the Corporate Secretary with opportunities to expand information, insights, and up-to-date knowledge regarding the Company's business, finance, economy, and other aspects that support the performance of her duties and responsibilities through competency development programs. These programs are conducted through a number of activities, including training sessions, seminars, workshops, and other professional development programs. Throughout 2025, the Corporate Secretary participated in various competency development activities, as presented below:

Topik Topic	Penyelenggara Organizer	Tempat Platform	Tanggal Date
ESG Metrics Reporting pada Form E020 Penyampaian Laporan Tahunan dan Keberlanjutan di SPE-IDXnet ESG Metrics Reporting in Form E020 for the Submission of Annual and Sustainability Reports in SPE-IDXnet	Bursa Efek Indonesia ("BEI") Indonesia Stock Exchange ("IDX").	Online	22 Januari 2025 January 22, 2025
- Webinar Penyegaran POJK bagi Emiten Perusahaan Publik-Series 4: Aksi Korporasi - Pembahasan Mengenai Stock Split dan Buyback Saham - POJK Refresher Webinar for Issuers and Public Companies – Series 4: Corporate Actions - Discussion on Stock Split and Share Buyback	Asosiasi Emiten Indonesia ("AEI") dan OJK The Indonesian Public Listed Companies Association ("AEI") and OJK	Online	23 Januari 2025 January 23, 2025
Sosialisasi POJK No. 45 Tahun 2024 Dissemination of POJK No. 45 of 2024	OJK	Online	6 Februari 2025 February 6, 2025
Focused Group Discussion: Kebijakan Bidang Kesehatan di KEK Focused Group Discussion: Health Sector Policies in Special Economic Zones (SEZ)	Sinar Mas Land	Online	25 Februari 2025 February 25, 2025

Topik Topic	Penyelenggara Organizer	Tempat Platform	Tanggal Date
Kesiapan Perusahaan dalam Menghadapi Volatilitas Pasar Global: Perspektif Investor Relations dan Corporate Secretary Corporate Readiness in Facing Global Market Volatility: Perspectives from Investor Relations and Corporate Secretary	Indonesia Corporate Secretary Association ("ICSA")	Online	20 Mei 2025 May 20, 2025
Technical Training for Corporate Preparers: • Understanding Sustainability-Related Risks & Opportunities & Disclosure of Material Information • Proportionality Mechanisms and Transition Reliefs In IFRS S1 And IFRS S2 and How They Underpin Effective Implementation	ASEAN Capital Markets Forum ("ACMF") dan / and International Sustainability Standards Board ("ISSB")	Online	28 Mei 2025 May 28, 2025
Navigating the Future: ESG Leadership Amid Uncertainty for a Resilient Capital Market	AEI	Kempinski, Jakarta	2 Juni 2025 June 2, 2025
Pendalaman POJK No. 14 Tahun 2019 tentang Perubahan atas POJK No. 32 Tahun 2015 tentang Penambahan Modal Perusahaan Terbuka Dengan Memberikan Hak Memesan Efek Terlebih Dahulu In-depth Review of POJK No. 14 of 2019 concerning Amendments to POJK No. 32 of 2015 regarding Capital Increase of Public Companies with Pre-emptive Rights	ICSA	Online	17 Juni 2025 June 17, 2025
Sosialisasi POJK No. 9 Tahun 2025 tentang Dematerialisasi Efek Bersifat Ekuitas dan Pengelolaan Aset yang tidak Diklaim di Pasar Modal Dissemination of POJK No. 9 of 2025 concerning the Dematerialization of Equity Securities and the Management of Unclaimed Assets in the Capital Market	OJK	Online	19 Juni 2025 June 19, 2025
Seminar Emiten 2025 tentang Navigating Global Uncertainties: The Resilience of Indonesia's Economic and Financial Systems Issuer Seminar 2025: Navigating Global Uncertainties: The Resilience of Indonesia's Economic and Financial Systems	PT Kustodian Sentral Efek Indonesia ("KSEI")	Ritz Carlton, Jakarta	8 Juli 2025 July 8, 2025
Sosialisasi POJK No. 14 Tahun 2024 tentang Pelaksanaan eRUPS, e-RUPO dan e-RUPSu Dissemination of POJK No. 14 Year 2024 concerning the Implementation of e-GMS, e-RUPO, and e-RUPSu	AEI dan OJK	Online	31 Juli 2025 July 31, 2025
Navigating Management in Challenging Times: VUCA	Armand Yapsunto Muharamsyah & Partners (AYMP)	Generali Tower, Penthouse Floor, Gran Rubina Business Park, Jl. HR Rasuna Said, Jakarta 12940	20 Agustus 2025 August 20, 2025
Sosialisasi SEOJK No. 10/SEOJK.04/2025: Penyampaian Laporan Kepemilikan atau Perubahan Kepemilikan Saham & Aktivitas Menjaminkan Saham Perusahaan Terbuka secara Elektronik Dissemination of SEOJK No. 10/SEOJK.04/2025: Electronic Submission of Reports on Share Ownership or Changes in Share Ownership and Share Pledging Activities of Public Companies	AEI dan OJK	Online	28 Agustus 2025 August 28, 2025

Topik Topic	Penyelenggara Organizer	Tempat Platform	Tanggal Date
Gateway to Asia: Unlocking Capital Market Synergies Between Hong Kong and Indonesia Seminar "Review of 2025-Planning for the Next Chapter of Growth What Indonesian Corporates Can Consider When Tapping Into The Hong Kong Capital Market"	AEI dan HK Invest & HK Stock Exchange AEI and HK Invest & HK Stock Exchange	Hong Kong Economic and Trade Office, Jakarta, World Trade Center II, 19 th Floor, Jl. Jenderal Sudirman	18 September 2025 September 18, 2025
Beyond The Deal: Navigasi Strategi Merger dan Akuisisi serta Kepatuhan Regulasi Persaingan Usaha bagi Pertumbuhan yang Lebih Inklusif Beyond The Deal: Navigating Merger and Acquisition Strategies as well as Compliance with Business Competition Regulations for More Inclusive Growth	AEI dan Komisi Pengawas Persaingan Usaha (KPPU) AEI and the Business Competition Supervisory Commission (KPPU)	Main Hall Bursa Efek Indonesia, Jakarta Main Hall of the Indonesia Stock Exchange, Jakarta	6 Oktober 2025 October 6, 2025
Pendalaman POJK No. 42 Tahun 2020 tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan In-depth Review of POJK No. 42 of 2020 concerning Affiliated Transactions and Conflict of Interest Transactions	ICSA	Online	2 Desember 2025 December 2, 2025
Human Rights Due Diligence	Global Reporting Initiative, AEI, dan BEI Global Reporting Initiative, AEI, and IDX	Online	9 Desember 2025 December 9, 2025
- Sosialisasi Laporan Kepemilikan dan Perubahan Kepemilikan Saham serta Aktivitas Menjaminkan Saham - Ketentuan Pelaporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka dan Laporan Aktivitas Menjaminkan Saham Perusahaan Terbuka - Dissemination on Share Ownership and Changes in Share Ownership Reports as well as Share Pledging Activities - Provisions on Reporting Share Ownership or Any Changes in Share Ownership of Public Companies and Reporting Share Pledging Activities of Public Companies	KSEI dan OJK	Online	19 Desember 2025 December 19, 2025

Unit Audit Internal Internal Audit Unit

Unit Audit Internal merupakan organ pendukung Direksi yang bertugas dan bertanggung jawab dalam menerapkan sistem pengendalian internal Perseroan. Unit ini bertujuan membantu manajemen merealisasikan tujuan dan sasaran perusahaan melalui pemeriksaan atas kecukupan dan pelaksanaan proses pengendalian internal, manajemen risiko, serta tata kelola perusahaan. Unit ini juga berfungsi mengidentifikasi kelemahan sistem, memberikan rekomendasi perbaikan, serta meningkatkan transparansi dan akuntabilitas.

The Internal Audit Unit is a supporting organ of the Board of Directors, responsible for implementing the Company's internal control system. The Unit has a purpose to assist the Management in achieving the Company's objectives and targets by examining the adequacy and implementation of internal control processes, risk management, and corporate governance. It also has a function to identify system weaknesses, provide improvement recommendations, and improve transparency and accountability.

Pedoman Kerja

Pelaksanaan tugas dan tanggung jawab Unit Audit Internal merujuk pada Piagam Audit Internal yang dibentuk berdasarkan POJK No. 56/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal. Piagam tersebut membahas mengenai:

1. Dasar Hukum;
2. Tujuan;
3. Struktur dan Kedudukan Unit Audit Internal;
4. Tugas dan Tanggung Jawab Unit Audit Internal;
5. Wewenang Unit Audit Internal;
6. Kode Etik Unit Audit Internal;
7. Persyaratan Auditor Internal; serta
8. Persyaratan lain-lain.

Struktur dan Kedudukan

Berikut penjelasan terkait struktur dan kedudukan Unit Audit Internal di dalam Perseroan:

1. Unit Audit Internal dipimpin oleh seorang Kepala/Ketua Unit Audit Internal;
2. Ketua Unit Audit Internal diangkat dan diberhentikan oleh Direktur Utama atas persetujuan Dewan Komisaris;
3. Direktur Utama dapat memberhentikan Ketua Unit Audit Internal atas persetujuan Dewan Komisaris, apabila Ketua Unit Audit internal, tidak memenuhi persyaratan sebagai auditor internal seperti diatur dalam piagam dan/atau gagal dan/atau tidak cakap dalam menjalankan tugasnya;
4. Ketua Unit Audit Internal bertanggung jawab kepada Direktur Utama; serta
5. Auditor anggota Unit Audit Internal bertanggung jawab langsung kepada Ketua Unit Audit Internal.

Profil Ketua Unit Audit Internal

Sepanjang tahun 2025, terjadi perubahan jabatan Ketua Unit Audit Internal. Jabatan yang sebelumnya dijabat oleh Ibu Yoshiana kini dipegang oleh Bapak Panji Pamungkas, efektif sejak 15 Agustus 2025, berdasarkan Surat Keputusan Direksi No. 081/PYFA-DIR/E/VIII/2025 tanggal 15 Agustus 2025 tentang Pemberhentian dan Pengangkatan Kepala Unit Audit

Working Guidelines

The implementation of duties and responsibilities of the Internal Audit Unit refers to the Internal Audit Charter, established in accordance with POJK No. 56/2015 concerning the Establishment and Guidelines for the Preparation of the Internal Audit Unit Charter. The Charter covers the following:

1. Legal Basis;
2. Objectives;
3. Internal Audit Unit Structure and Position;
4. Internal Audit Unit Duties and Responsibilities;
5. Internal Audit Unit Authorities;
6. Internal Audit Unit Code of Conduct;
7. Internal Auditors Requirements; and
8. Other requirements.

Structure and Position

The explanation of the structure and position of the Internal Audit Unit within the Company are as follows:

1. The Internal Audit Unit is led by a Head of the Internal Audit Unit;
2. The Head of the Internal Audit Unit is appointed and dismissed by the President Director with the approval of the Board of Commissioners;
3. The President Director may dismiss the Head of the Internal Audit Unit with the approval of the Board of Commissioners if they do not meet the qualifications as an internal auditor as stipulated in the charter and/or fails and/or is incompetent in performing their duties;
4. The Head of the Internal Audit Unit reports directly to the President Director; and
5. Internal Audit Unit members report directly to the Head of the Internal Audit Unit.

Head of the Internal Audit Unit Profile

Throughout 2025, there was a change in the position of Head of the Internal Audit Unit. The position, previously held by Ms. Yoshiana, is now held by Mr. Panji Pamungkas, effective from August 15, 2025, based on the Board of Directors' Decree No. 081/PYFA-DIR/E/VIII/2025 dated August 15, 2025 regarding the Dismissal and Appointment of the Head of the Internal

Internal ("Surat No. 081/2025"). Informasi lengkap mengenai profil beliau diungkapkan sebagai berikut:

Audit Unit ("Letter No. 081/2025). Complete information regarding his profile is presented as follows:

Panji Pamungkas

Ketua Unit Audit Internal Head of Internal Audit Unit

Warga Negara Indonesia, berusia 34 Tahun, berdomisili di Jakarta.
Indonesian Citizen, 34 Years Old, domiciled in Jakarta.



Dasar Pengangkatan:
Legal Basis of Appointment:
Surat No. 081/2025.
Decree No. 081/2025



Riwayat Pendidikan:
Educational Background:
Magister Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Mercu Buana Jakarta.
Master of Accounting, Faculty of Economics and Business, Mercu Buana University, Jakarta.



Pengalaman Kerja:
Work Experience:
Memiliki pengalaman profesional yang komprehensif dalam fungsi audit internal, akuntansi, dan manajemen risiko, termasuk keterlibatan pada perusahaan publik serta entitas di sektor industri dan agribisnis.
Possesses comprehensive professional experience in internal audit, accounting, and risk management functions, including involvement in public companies as well as entities in the industrial and agribusiness sectors.



Rangkap Jabatan di Perusahaan Lain per 31 Desember 2025:
Concurrent Positions in Other Companies as of December 31, 2025:

Per 31 Desember 2025, beliau tidak memiliki rangkap jabatan pada perusahaan lain di luar grup usaha Perseroan.

As of December 31, 2025, he did not hold any concurrent positions in other companies outside the Company's business group.



Hubungan Afiliasi:
Affiliation:

Beliau tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi, serta pemegang saham utama dan pengendali, baik langsung maupun tidak langsung, sampai kepada pemilik individu.

He has no affiliate relationships with members of the Board of Commissioners, members of the Board of Directors, or major and controlling shareholders, either directly or indirectly, up to the individual owners.

Kualifikasi atau Sertifikasi Profesi Unit Audit Internal

Unit Audit Internal Perseroan telah memiliki kompetensi teknis di bidang audit serta kompetensi umum yang relevan guna meningkatkan kemampuan auditor dalam menghadapi perkembangan dinamika dunia usaha. Kompetensi ini mencakup pemahaman mendalam tentang standar audit, tata kelola perusahaan, manajemen risiko, dan kepatuhan terhadap

Qualifications or Professional Certifications of the Internal Audit Unit

The Internal Audit Unit possesses technical competencies in auditing as well as general competencies relevant to improving the auditors' ability to respond to the evolving business environment. These competencies include in-depth knowledge of auditing standards, corporate governance, risk management, and regulatory compliance. Information

regulasi. Informasi mengenai kualifikasi atau sertifikasi profesi yang dimiliki oleh Unit Audit Internal diuraikan sebagai berikut:

Nama Name	Jabatan Position	Kualifikasi atau Sertifikasi Qualification or Certification
Panji Pamungkas	Ketua Unit Audit Internal Head of the Internal Audit Unit	Magister Akuntansi Keuangan Master of Financial Accounting

Independensi

Unit Audit Internal senantiasa menempatkan independensi, objektivitas, dan kehati-hatian sebagai prinsip utama dalam pelaksanaan tugasnya, serta memastikan tidak adanya intervensi dari pihak mana pun. Perseroan juga menjamin bahwa auditor internal bebas dari benturan kepentingan, baik dalam bentuk rangkap jabatan, hubungan keuangan, maupun hubungan kekeluargaan dengan organ Perseroan lainnya. Apabila terjadi indikasi benturan kepentingan, Perseroan melakukan pengawasan tambahan untuk memastikan bahwa proses audit tetap dilaksanakan dengan integritas, objektivitas, dan transparansi, sejalan dengan prinsip GCG.

Tugas dan Tanggung Jawab

Unit Audit Internal menjalankan tugas dan tanggung jawab berkaitan dengan hal-hal berikut:

1. Menyusun dan melaksanakan rencana audit internal tahunan;
2. Menguji dan mengevaluasi pelaksanaan pengendalian internal dan sistem manajemen risiko sesuai dengan kebijakan Perseroan;
3. Melakukan pemeriksaan dan penilaian atas efisiensi dan efektivitas di bidang keuangan, akuntansi, operasional, sumber daya manusia, pemasaran, teknologi informasi dan kegiatan Perseroan lainnya;
4. Memberikan saran perbaikan dan informasi yang objektif tentang kegiatan yang diaudit pada semua tingkatan manajemen;
5. Membuat laporan hasil audit dan menyampaikannya kepada Direktur Utama dan Dewan Komisaris;
6. Memantau, menganalisis, dan melaporkan tindak lanjut perbaikan yang telah dilaksanakan;
7. Bekerja sama dengan Komite Audit;
8. Menyusun program untuk mengevaluasi mutu kegiatan audit internal yang dilakukannya; serta
9. Melakukan pemeriksaan khusus atas perintah Direksi dan apabila diperlukan.

regarding the qualifications or professional certifications held by the Internal Audit Unit is presented as follows:

Independence

The Internal Audit Unit consistently upholds independence, objectivity, and prudence as key principles in performing its duties, ensuring that there is no intervention from any party. The Company also guarantees that internal auditors are free from conflicts of interest, whether in the form of concurrent positions, financial relationships, or familial relationships with other Company organs. In the event of indications of a conflict of interest, the Company implements additional supervision to ensure that the audit process is conducted with integrity, objectivity, and transparency, in line with GGC principles.

Duties and Responsibilities

The Internal Audit Unit carries out duties and responsibilities related to the following:

1. Preparing and implementing the annual internal audit plan;
2. Examining and evaluating the implementation of internal control and risk management systems in accordance with the Company's policies;
3. Conducting inspections and assessments of the efficiency and effectiveness in the fields of finance, accounting, operations, human resources, marketing, information technology, and other Company activities;
4. Providing improvement recommendations and objective information on audited activities at all management levels;
5. Preparing audit reports and submitting them to the President Director and the Board of Commissioners;
6. Monitoring, analyzing, and reporting on the follow-up actions taken on improvements;
7. Collaborating with the Audit Committee;
8. Developing a program to evaluate the quality of the internal audit activities; and
9. Conducting special audits at the request of the Board of Directors and when necessary.

Wewenang

Wewenang yang dimiliki oleh Unit Audit Internal diuraikan sebagai berikut:

1. Mengakses seluruh informasi yang relevan terkait dengan tugas dan fungsi audit internal;
2. Melakukan komunikasi secara langsung dengan Direksi, Dewan Komisaris, dan/atau Komite Audit;
3. Mengadakan rapat secara berkala dalam keadaan tertentu, dengan Direksi, Dewan Komisaris, dan Komite Audit; serta
4. Melakukan koordinasi kegiatannya dengan kegiatan auditor eksternal.

Kode Etik Audit Internal

1. Integritas

Auditor internal harus memiliki integritas yang tinggi sehingga mampu mengemukakan pendapat secara jujur, objektif, dan bijaksana yang dapat dijadikan dasar kepercayaan atas kesimpulan atau penilaian yang diambil.

2. Objektivitas

Auditor internal harus mampu menunjukkan Objektivitas profesionalnya dalam mengumpulkan, mengevaluasi, dan melaporkan informasi yang diperolehnya dalam pemeriksaan yang dilakukannya berdasarkan fakta atau bukti-bukti yang dapat dipertanggungjawabkan serta tidak terpengaruh oleh kepentingan pribadi maupun kepentingan pihak lain dalam membuat kesimpulan atau penilaian pada pelaksanaan tugas auditnya.

3. Kerahasiaan

Auditor internal wajib menghargai nilai dan kepemilikan informasi yang diterimanya dan tidak memaparkan informasi tersebut tanpa persetujuan pejabat Perseroan yang berwenang, yakni Direksi dengan persetujuan Komisaris, kecuali diwajibkan karena tuntutan hukum atau profesi.

4. Kompetensi

Auditor internal wajib memiliki pengetahuan, keahlian, dan pengalaman yang diperlukan dan wajib meningkatkan keahlian dan kualitasnya dalam tugasnya secara berkelanjutan.

Rapat

Pelaksanaan rapat Unit Audit Internal dilakukan secara bersamaan dengan rapat organ lainnya, menyesuaikan dengan jadwal yang telah ditetapkan oleh organ terkait. Sepanjang

Authorities

The authorities granted to the Internal Audit Unit are described as follows:

1. Accessing all relevant information related to the internal audit duties and functions;
2. Communicating directly with the Board of Directors, Board of Commissioners, and/or Audit Committee;
3. Hold meetings periodically, under certain circumstances, with the Board of Directors, Board of Commissioners, and Audit Committee; and
4. Coordinating its activities with external auditors.

Internal Audit Code of Conduct

1. Integrity

Internal auditors must possess high integrity, enabling them to express opinions honestly, objectively, and wisely, which can serve as the basis for trust in the conclusions or assessments made.

2. Objectivity

Internal auditors must demonstrate professional objectivity in collecting, evaluating, and reporting the information obtained during their audits, based on facts or evidence that can be accounted for, and without being influenced by personal interests or the interests of others when making conclusions or assessments in the course of their audit duties.

3. Confidentiality

Internal auditors must respect the value and ownership of the information they receive and must not disclose this information without the consent of the authorized officers, namely the Board of Directors with the approval of the Board of Commissioners, unless required by legal or professional obligations.

4. Competence

Internal auditors must possess the knowledge, skills, and experience required and must continually improve their expertise and quality in performing their duties.

Meetings

Internal Audit Unit meetings are held concurrently with meetings of other Company organs, in accordance with the schedules set by the relevant organs. Throughout 2025,

tahun 2025, Ketua Unit Audit Internal telah menghadiri rapat-rapat tersebut sebagaimana diuraikan berikut:

the Head of the Internal Audit Unit attended these meetings, as described below:

Frekuensi Rapat dengan: Meeting Frequency with:		
Dewan Komisaris dan Direksi Board of Commissioners and Board of Directors	Direksi Board of Directors	Komite Audit Audit Committee
1	4	4

Rapat-rapat yang dihadiri oleh Ketua Unit Audit Internal tersebut membahas mengenai kinerja operasional dan keuangan, serta laporan terkait proses audit yang telah dilakukan sepanjang tahun 2025.

The meetings attended by the Head of the Internal Audit Unit covered operational and financial performance, as well as reports related to audit processes conducted during throughout 2025.

Pelaksanaan Tugas

Sepanjang tahun 2025, Unit Audit Internal telah menjalankan peran, serta tugas dan tanggung jawab dengan baik dan profesional, di antaranya:

1. Mengawasi dan mengevaluasi penerapan sistem pengendalian internal dan manajemen risiko, serta memberikan *assurance* terhadap penerapan tersebut kepada Dewan Komisaris dan Direksi;
2. Mengawasi setiap aktivitas operasional, aktivitas keuangan, penerapan GCG, dan lainnya melalui koordinasi dengan Komite Audit; serta
3. Menyampaikan laporan bulanan dan tahunan terkait pelaksanaan tugas audit internal kepada Direksi melalui rapat bersama.

Selain melaksanakan tugas-tugas tersebut, Unit Audit Internal juga telah menjalankan serangkaian proses audit sepanjang tahun 2025, yang diuraikan sebagai berikut:

Implementation of Duties

Throughout 2025, period, the Internal Audit Unit carried out its role, duties, and responsibilities effectively and professionally, including the following:

1. Monitored and evaluated the implementation of internal control systems and risk management, and provided assurance on their implementation to the Board of Commissioners and the Board of Directors;
2. Supervised operational activities, financial activities, GCG implementation, and others through coordination with the Audit Committee; and
3. Submitted monthly and annual reports related to the implementation of internal audit duties to the Board of Directors through joint meetings.

In addition to perform the aforementioned duties, the Internal Audit Unit also conducted a series of audit processes throughout 2025, which are described as follows:

Jenis Audit Audit Type	Jumlah Audit Number of Audit
Temuan Minor Minor Findings	14
Temuan Mayor Major Findings	19
Jumlah Total	33

Pengembangan Kompetensi

Perseroan memberikan kesempatan kepada Ketua Unit Audit Internal untuk memperluas informasi, wawasan, dan pengetahuan terkini mengenai bisnis Perseroan, keuangan, sistem pengendalian internal, manajemen risiko, serta aspek lain yang mendukung pelaksanaan tugas dan tanggung jawabnya melalui program pengembangan kompetensi. Program ini

Competency Development

The Company provides the Head of the Internal Audit Unit with opportunities to expand information, insights, and up-to-date knowledge regarding the Company's business, finance, internal control systems, risk management, and other aspects that support the performance of his duties and responsibilities through competency development programs. These programs

dilaksanakan melalui berbagai kegiatan, termasuk pelatihan, seminar, lokakarya, dan program pengembangan profesional lainnya. Sepanjang tahun 2025, Unit Audit Internal melakukan pengembangan kompetensi secara mandiri melalui pembelajaran internal, penelaahan regulasi dan standar audit yang relevan, serta peningkatan pengetahuan guna mendukung efektivitas pelaksanaan fungsi pengawasan dan pengendalian internal Perseroan.

are conducted through a number of activities, including training sessions, seminars, workshops, and other professional development programs. Throughout 2025, the Internal Audit Unit engaged in competency development activities independently through internal learning, review of relevant regulations and audit standards, as well as knowledge updates to support the effective execution of the Company's supervision and internal control functions.

Manajemen Risiko [POJK E.3] [GRI 2-25]

Risk Management

Manajemen risiko merupakan metode yang diterapkan untuk mengelola berbagai ketidakpastian yang berpotensi memberikan dampak negatif terhadap tujuan, visi dan misi, serta target yang telah ditetapkan oleh Perseroan. Dalam pelaksanaannya, Perseroan secara berkelanjutan melakukan identifikasi, analisis, penilaian, dan pemantauan risiko.

Risk management is a method applied to manage various uncertainties that may negatively impact the Company's objectives, vision and mission, as well as predetermined targets. In its implementation, the Company continuously identifies, analyzes, assesses, and monitors risks.

Perseroan menerapkan manajemen risiko secara sistematis dan komprehensif, di mana setiap unit kerja bertanggung jawab untuk mengidentifikasi dan menilai risiko yang mungkin timbul. Risiko-risiko tersebut kemudian ditinjau bersama Direksi, Unit Audit Internal, Dewan Komisaris, serta Komite Audit yang berperan memberikan masukan dan rekomendasi. Setelah jenis risiko diidentifikasi dan dianalisis, Direksi dan Unit Audit Internal menetapkan strategi pengelolaan risiko beserta langkah-langkah mitigasi yang tepat.

The Company applies risk management systematically and comprehensively, with each work unit responsible for identifying and assessing potential risks. These risks are then reviewed with the Board of Directors, the Internal Audit Unit, the Board of Commissioners, and the Audit Committee, which provide input and recommendations. After risks are identified and analyzed, the Board of Directors and the Internal Audit Unit establish risk management strategies along with appropriate mitigation measures.

Profil Risiko

Perseroan telah menetapkan profil risiko dan upaya mitigasi yang dilakukan di sepanjang tahun 2025, sebagaimana diuraikan berikut:

Risk Profile

The Company has established a risk profile and mitigation efforts undertaken throughout 2025, as described below:

Jenis Risiko Types of Risk	Mitigasi/Pengendalian Mitigation/Control
Risiko Strategis Strategic Risk Risiko yang terkait dengan potensi kerugian yang timbul akibat ketetapan dan penerapan strategi yang kurang tepat, serta pengambilan keputusan usaha yang tidak sesuai atau kegagalan dalam menanggapi perubahan di pasar farmasi. Risks related to potential loss from the determination and implementation of inappropriate strategies, inappropriate decision-making efforts or failure to respond to changes in the pharmaceutical market.	1. Melibatkan seluruh perangkat organisasi Perseroan yang mempunyai peran strategis, termasuk di dalamnya, Direksi, Dewan Komisaris, Komite-Komite Perseroan selain Tim Manajemen Risiko itu sendiri untuk membahas strategi dari berbagai aspek, sebelum keputusan diambil dan diterapkan; serta 2. Mengevaluasi dalam interval waktu bulanan, triwulanan, dan tengah tahunan setelah strategi diterapkan dan mengadakan koreksi dan perubahan-perubahan yang dianggap tepat untuk diambil dan dilaksanakan. 1. Involves all the Company's organizational tools that have strategic roles, including the Board of Directors, Board of Commissioners, Committees other than the Risk Management Team itself to discuss strategies from various aspects, before decisions are taken and implemented; 2. Performs evaluations in monthly, quarterly, and semiannual time intervals after the strategy is implemented and make corrections and changes that are deemed appropriate to be taken and implemented.

Jenis Risiko Types of Risk	Mitigasi/Pengendalian Mitigation/Control
Risiko Operasional Operational Risk Risiko yang dapat berakibat kegagalan dan kekurangan efisiensi operasional Perseroan, termasuk di dalamnya, risiko kegagalan produksi akibat formulasi produk yang kurang tepat, mesin produksi yang tidak lancar beroperasi dan sumber daya manusia yang kurang memadai. Di samping itu, masih terdapat risiko pemasaran dan penjualan. Risks which may result in failure and inefficiency of the Company's operations, including the risk of production failure due to improper product formulation, production machines that do not operate smoothly and inadequate human resources. In addition, there are still marketing and sales risks.	1. Senantiasa mengupayakan <i>Research and Development</i> yang kuat dengan peralatan yang memadai untuk memastikan produk yang diformulasikan dapat diproduksi dengan lancar, bermutu baik dan mendapatkan hasil produk jadi dengan persentase maksimal; 2. Mengadakan perawatan mesin-mesin, penggantian suku cadang dengan tepat waktu, dan peremajaan mesin-mesin secara berkesinambungan; 3. Penerimaan karyawan melalui seleksi yang ketat untuk mendapatkan sumber daya manusia yang tepat untuk bidang-bidang pekerjaan yang sesuai; serta 4. Senantiasa mengembangkan jaringan pemasaran dengan jangkauan secara nasional dan internasional dengan penetrasi pasar yang maksimal. Untuk menunjang kegiatan pemasaran dan penjualan, Perseroan senantiasa memperkenalkan produk-produk baru sesuai kebutuhan pasar farmasi dan menyiapkan tenaga-tenaga yang terampil dan profesional melalui pelatihan yang intensif dan berkesinambungan. 1. Always strives for strong Research and Development with adequate equipment to ensure that the formulated products can be produced in timely manner, of good quality and get the finished product with the maximum percentage; 2. Performs maintenance of machines, replacement of spare parts in a timely manner, and rejuvenation of sustainable machines; 3. Recruitment of employees through rigorous selection to get the right Human Resources for the appropriate fields of work; 4. Continues to develop a marketing network with a national and international reach with maximum market penetration. To support marketing and sales activities, the Company continuously introduces new products according to the needs of the pharmaceutical market and prepares skilled and professional personnel through intensive and continuous training.
Risiko Keuangan Financial Risk Risiko keuangan mencakup kerugian akibat fluktuasi nilai tukar Dolar AS dan mata uang asing lainnya terhadap Rupiah, serta ketidakseimbangan struktur permodalan akibat kelebihan atau kekurangan pinjaman bank. Financial risks include losses due to fluctuations in the exchange rate of the US Dollar and other foreign currencies against Rupiah, as well as imbalances in capital structure due to an excess or shortage of bank loans.	1. Hampir seluruh bahan baku yang diperlukan Perseroan, di mana bahan baku masih sangat tergantung importasi, melalui agen-agen di Indonesia sehingga dampak fluktuasi nilai tukar Rupiah tidak langsung berpengaruh, karena transaksi dilakukan dalam mata uang Rupiah; 2. Semua pinjaman dan perikatan atau komitmen tanpa proteksi dinyatakan dalam mata uang Rupiah, sehingga tidak ada risiko fluktuasi kurs mata uang asing; serta 3. Dalam segi permodalan, Perseroan senantiasa menerapkan kehati-hatian dalam melakukan pinjaman bank dengan memperhatikan kebutuhan dana yang telah dipertimbangkan secara matang dan kemampuan untuk membayar kembali pinjaman tersebut. 1. Almost all of the raw materials needed by the Company, where the raw materials are still very dependent on imports, are acquired through agents in Indonesia therefore the impact of fluctuations in the Rupiah exchange rate does not directly affect, since the transactions are carried out in Rupiah; 2. All loans and agreements or commitments without protection are denominated in Rupiah, so there is no risk of foreign currency exchange rate fluctuations; and 3. In terms of capital, the Company always applies prudence in obtaining bank loans by carefully considering the need for funds, which has been thoroughly assessed, and the ability to repay the loan.
Risiko Hukum Legal Risk Risiko yang terkait dengan peraturan perundang-undangan dan tuntutan dari pihak ketiga. Risks associated with laws dan regulation as well as lawsuit from third parties.	1. Perseroan dalam menjalankan usahanya selalu berupaya untuk mengikuti Undang-Undang yang berlaku dan terhadap peraturan-peraturan yang dikeluarkan oleh otoritas yang berwenang, antara lain Kementerian Kesehatan, BPOM, Kementerian Keuangan, Kementerian Perdagangan dan Kementerian Ketenagakerjaan. Kepatuhan senantiasa diawasi dengan ketat oleh <i>Legal, Regulatory Affairs, Pharmacovigilance, dan GMP Compliance</i>; serta 2. Perseroan terus menerapkan kehati-hatian dalam pelaksanaan kinerja Perseroan serta perjanjian guna menghindari tuntutan dari pihak ketiga, terutama terkait dengan isu hak kekayaan intelektual. 1. In conducting its business activities, the Company consistently tries to comply with applicable laws and regulations issued by the relevant authorities, including the Ministry of Health, BPOM, the Ministry of Finance, the Ministry of Trade, and the Ministry of Manpower. Compliance is strictly monitored by the Legal, Regulatory Affairs, Pharmacovigilance, and GMP Compliance departments. 2. The Company continues to exercise prudence in the implementation of the Company's operation and agreements to avoid lawsuit from third parties, especially related to intellectual property rights issues.

Tinjauan Efektivitas Manajemen Risiko

Direksi bersama Unit Audit Internal secara berkala melakukan evaluasi terhadap efektivitas manajemen risiko, di bawah pengawasan Dewan Komisaris dan Komite Audit. Evaluasi ini bertujuan untuk memaksimalkan penerapan manajemen risiko

Review of Risk Management Effectiveness

The Board of Directors, with the Internal Audit Unit, periodically evaluates the effectiveness of risk management under the supervision of the Board of Commissioners and the Audit Committee. This evaluation has a purpose to optimize

serta meminimalkan potensi risiko yang dapat berdampak signifikan pada aktivitas bisnis, operasional, maupun keuangan Perseroan.

Hasil evaluasi disampaikan kepada Komite Audit dan Dewan Komisaris untuk ditelaah lebih lanjut. Pelaksanaan evaluasi secara rutin ini memungkinkan Perseroan untuk terus menyempurnakan strategi mitigasi risiko dan memastikan bahwa seluruh unit kerja menerapkan sistem pengendalian risiko secara efektif dan konsisten sesuai dengan kebijakan yang berlaku.

Pernyataan Dewan Komisaris dan Direksi atas Kecukupan Manajemen Risiko

Dewan Komisaris dan Direksi menilai bahwa penerapan manajemen risiko sepanjang tahun 2025 telah berjalan dengan baik dan sesuai pedoman yang berlaku. Proses identifikasi, analisis, pengelolaan risiko, serta penerapan metode mitigasi dilakukan oleh Direksi bersama Unit Audit Internal, dengan tetap memperhatikan dan mengacu pada masukan Dewan Komisaris dan Komite Audit. Meskipun demikian, Perseroan senantiasa terus berupaya mengoptimalkan manajemen risiko dan menyesuaikannya dengan perkembangan bisnis, guna mendukung keberlanjutan usaha jangka panjang.

the implementation of risk management and minimize potential risks that may significantly impact the Company's business, operational, or financial activities.

The evaluation results are submitted to the Audit Committee and the Board of Commissioners for further review. Conducting regular evaluations enables the Company to continuously refine risk mitigation strategies and ensure that all work units implement the risk control system effectively and consistently in accordance with the applicable policies.

Statement of the Board of Commissioners and Board of Directors on the Adequacy of Risk Management

The Board of Commissioners and the Board of Directors assess that the implementation of risk management throughout 2025 has been conducted effectively and in accordance with the applicable guidelines. The process of risk identification, analysis, risk management, and the implementation of mitigation methods is carried out by the Board of Directors with the Internal Audit Unit, while taking into consideration and referring to the input from the Board of Commissioners and the Audit Committee. Nevertheless, the Company continuously strives to optimize its risk management and align it with business developments to support long-term business sustainability.

Sistem Pengendalian Internal Internal Control System

Sistem Pengendalian Internal ("SPI") merupakan proses pengendalian menyeluruh yang dijalankan oleh Direksi bersama Unit Audit Internal untuk memastikan tercapainya tujuan Perseroan melalui aktivitas operasional dan keuangan yang efektif serta efisien. Sistem ini dirancang untuk mencegah kerugian bisnis, penggunaan sumber daya perusahaan yang tidak efisien, dan memastikan seluruh kegiatan operasional berjalan sesuai dengan peraturan perundang-undangan yang berlaku.

Perseroan menerapkan SPI yang berfokus pada pengendalian keuangan dan operasional, dengan memastikan seluruh sistem, prosedur, kaidah, dan norma diterapkan secara konsisten di seluruh lini bisnis. Penerapan SPI yang efektif mendukung efisiensi operasional, keandalan pelaporan keuangan, dan kepatuhan terhadap regulasi, sekaligus memberikan keyakinan terhadap keakuratan Laporan Keuangan, baik untuk kepentingan internal maupun eksternal. Dengan demikian, SPI turut memperkuat transparansi, meningkatkan kepercayaan pemangku kepentingan, dan mendukung implementasi GCG.

The Internal Control System ("ICS") is a comprehensive control process implemented by the Board of Directors with the Internal Audit Unit to ensure the achievement of the Company's objectives through effective and efficient operational and financial activities. The system is designed to prevent business losses, inefficient use of Company resources, and to ensure that all operational activities are conducted in accordance with the applicable laws and regulations.

The Company applies an ICS focused on financial and operational controls, ensuring that all systems, procedures, rules, and norms are consistently implemented across all business lines. Effective ICS implementation supports operational efficiency, reliability of financial reporting, and regulatory compliance, while providing assurance on the accuracy of the Financial Statements for both internal and external purposes. Consequently, the ICS strengthens transparency, increases stakeholder confidence, and supports the implementation of Good Corporate Governance.

Pengendalian Keuangan dan Operasional

Perseroan menerapkan sistem pengendalian yang berfokus pada pengelolaan keuangan dan operasional. Sistem ini dijalankan secara terstruktur dan menyeluruh, melibatkan seluruh unit kerja, untuk meminimalkan risiko serta memastikan efektivitas kegiatan bisnis. Penerapan yang konsisten terhadap prosedur, norma, dan kaidah memberikan keyakinan kepada manajemen puncak bahwa operasional dan pengelolaan keuangan Perseroan berjalan secara terkendali.

Pengendalian internal pada pelaporan keuangan dirancang untuk menjamin bahwa informasi keuangan yang disajikan akurat, transparan, dan sesuai dengan prinsip akuntansi yang berlaku umum. Dengan mekanisme pengendalian yang komprehensif, Perseroan berkomitmen meningkatkan integritas keuangan, mencegah potensi penyimpangan, dan mempertahankan kepercayaan pemangku kepentingan.

Evaluasi Efektivitas Sistem Pengendalian Internal

SPI ditinjau secara berkala oleh Direksi bersama Unit Audit Internal untuk memastikan sistem ini berjalan efektif dan konsisten, serta memberikan keyakinan kepada pemangku kepentingan. Evaluasi juga menilai kesesuaian penerapan SPI dengan indikator yang telah ditetapkan, termasuk pelaksanaan tugas dan tanggung jawab personil yang terlibat. Hasil evaluasi disampaikan kepada Komite Audit dan Dewan Komisaris untuk mendapatkan masukan, rekomendasi perbaikan, dan langkah-langkah peningkatan. Melalui evaluasi yang terus-menerus, Perseroan berkomitmen memperkuat efektivitas SPI, meningkatkan efisiensi operasional, memastikan keandalan Laporan Keuangan, mematuhi peraturan yang berlaku, serta menjaga stabilitas bisnis.

Pernyataan Dewan Komisaris dan Direksi atas Kecukupan Sistem Pengendalian Internal

Sepanjang tahun 2025, Dewan Komisaris dan Direksi menelaah penerapan SPI yang dilakukan oleh Direksi bersama Unit Audit Internal. Sistem ini dinilai telah diterapkan secara baik dan sesuai ketentuan yang berlaku. Ke depan, Perseroan berkomitmen untuk terus menyempurnakan SPI, menyesuaikannya dengan perubahan bisnis, serta memastikan pengendalian internal tetap efektif dan mendukung keberlanjutan usaha.

Financial and Operational Controls

The Company implements a control system focused on financial and operational management. This system is carried out in a structured and comprehensive manner, involving all work units, to minimize risks and ensure the effectiveness of business activities. Consistent application of procedures, norms, and rules provides assurance to top Management that the Company's operations and financial management are well controlled.

Internal controls over financial reporting are designed to ensure that the financial information presented is accurate, transparent, and in accordance with generally accepted accounting principles. Through a comprehensive control mechanism, the Company is committed to improving financial integrity, preventing potential irregularities, and maintaining stakeholder trust.

Evaluation of the Internal Control System Effectiveness

The ICS is periodically reviewed by the Board of Directors with the Internal Audit Unit to ensure that the system operates effectively and consistently, while providing assurance to all stakeholders. The evaluation also assesses the alignment of ICS implementation with predetermined indicators, including the performance of duties and responsibilities of the personnel involved. The evaluation results are submitted to the Audit Committee and the Board of Commissioners to obtain input, recommendations for improvements, and enhancement measures. Through continuous evaluation, the Company is committed to strengthening the effectiveness of the ICS, improving operational efficiency, ensuring the reliability of Financial Statements, complying with applicable regulations, and maintaining business stability.

Statement of the Board of Commissioners and Board of Directors on the Adequacy of the Internal Control System

Throughout 2025, the Board of Commissioners and the Board of Directors reviewed the implementation of the ICS carried out by the Board of Directors with the Internal Audit Unit. The system was assessed to have been applied effectively and in accordance with the applicable regulations. Going forward, the Company is committed to continuously enhancing the ICS, adapting it to business changes, and ensuring that internal controls remain effective in supporting sustainable business operations.

Kode Etik [ESG G-07] Code of Conducts

Kode Etik merupakan seperangkat aturan dan pedoman yang menjadi acuan perilaku dalam menjalankan tugas dan tanggung jawab di lingkungan kerja. Perseroan beserta Entitas Anak menerapkan Kode Etik secara menyeluruh kepada seluruh insan perusahaan, tanpa terkecuali, termasuk Dewan Komisaris dan Direksi. Penerapan Kode Etik mencakup seluruh aspek operasional Perseroan, mulai dari pengelolaan bisnis, interaksi dengan mitra kerja dan pemangku kepentingan, hingga kepatuhan terhadap regulasi yang berlaku. Melalui penerapan yang berkesinambungan, Kode Etik bertujuan menciptakan lingkungan kerja yang beretika dan berfokus pada kepentingan jangka panjang, serta memperkuat kepercayaan pemangku kepentingan terhadap Perseroan sebagai entitas yang profesional dan bertanggung jawab.

Kode Etik atau Standar Perilaku Perseroan yang mengatur hal-hal berikut:

1. Pendahuluan
 - a. Latar Belakang;
 - b. Prinsip Dasar Penyusunan;
 - c. Tujuan Penerapan Standar Perilaku;
 - d. Visi dan Misi Perusahaan; serta
 - e. Budaya dan Nilai-Nilai Perusahaan.
2. Standar Perilaku Hubungan Internal
 - a. Etika Perusahaan dengan Pekerja;
 - b. Etika Warga PT Pyridam Farma Tbk terhadap Perusahaan;
 - c. Etika Pribadi dalam Hubungan Internal;
 - Sebagai Atasan;
 - Sebagai Bawahan; dan
 - Sebagai Rekan Kerja;
 - d. Benturan Kepentingan/Penyalahgunaan Jabatan;
 - e. Kerahasiaan Data dan Informasi Perusahaan;
 - f. Aset/Harta Perusahaan; serta
 - g. Kesehatan dan Keselamatan Kerja.
3. Standar Perilaku Hubungan Eksternal
 - a. Etika Perusahaan terhadap Pemegang Saham;
 - b. Etika Perusahaan terhadap Pemasok;
 - c. Etika Perusahaan terhadap Kreditur;
 - d. Etika Perusahaan terhadap Mitra Usaha;
 - e. Etika Perusahaan terhadap Pemerintah;
 - f. Etika Perusahaan terhadap Pesaing; dan
 - g. Etika Perusahaan terhadap Media Massa.
4. Gratifikasi, Jamuan Bisnis/Entertainment, dan Afiliasi Politik
5. Pelanggaran dan Pelaporan
6. Kewajiban Mengundurkan Diri
7. Penutup
 - a. Dalam Penerapan; dan
 - b. Dalam Penegakan.

The Code of Conduct is a set of rules and guidelines that serve as a reference for behaviour in carrying out duties and responsibilities within the workplace. The Company, with its Subsidiaries, applies the Code of Conduct comprehensively to all personnel, without exception, including the Board of Commissioners and the Board of Directors. The implementation of the Code of Conduct covers all aspects of the Company's operations, from business management, interactions with business partners and stakeholders, to compliance with applicable regulations. Through its continuous application, the Code of Conduct aims to create an ethical work environment focused on long-term interests, while strengthening stakeholder confidence in the Company as a professional and responsible entity.

The Company's Code of Conduct regulates the following matters:

1. Introduction
 - a. Background;
 - b. Basic Principles of Preparation;
 - c. Purpose of Implementing the Code of Conduct;
 - d. Company's Vision and Mission; and
 - e. Corporate Culture and Values.
2. Internal Relations Conduct Standards
 - a. Company's Conduct with Employees;
 - b. PT Pyridam Farma Tbk Personnel Conduct towards the Company;
 - c. Personal Conduct in Internal Relations;
 - As a Leader;
 - As a Subordinate; and
 - As a Work Partner;
 - d. Conflict of Interest/Abuse of Position;
 - e. Confidentiality of Company's Data and Information;
 - f. Company's Assets/Wealth; and
 - g. Occupational Health and Safety.
3. External Relations Conducts Standards
 - a. The Company's Conduct with the Shareholders;
 - b. The Company's Conduct with Suppliers;
 - c. The Company's Conduct with Creditors;
 - d. The Company's Conduct with Business Partners;
 - e. The Company's Conduct with Government;
 - f. The Company's Conduct with Competitors; and
 - g. The Company's Conduct with Mass Media;
4. Gratuity, Business/Entertainment Hospitality, and Political Affiliation
5. Violations and Reporting
6. Obligation to Resign
7. Closing
 - a. In Implementation; and
 - b. In Enforcement.

Penyebarluasan dan Sosialisasi Kode Etik

Penyebarluasan dan sosialisasi Kode Etik dilakukan secara berkala oleh Unit Audit Internal bekerja sama dengan unit kerja terkait lainnya, melalui:

1. Rapat-rapat umum internal yang diselenggarakan rutin;
2. Situs web Perseroan;
3. Grup media sosial maupun akun media sosial atas nama Perseroan; serta
4. Pelatihan secara berkala ke karyawan.

Sanksi dan Pelanggaran Kode Etik

Segala bentuk pelanggaran terhadap Kode Etik di lingkungan kerja Perseroan maupun Entitas Anak akan ditangani secara profesional dan proporsional, sesuai dengan ketentuan serta kebijakan yang berlaku. Sepanjang tahun 2025, Perseroan dan Entitas Anak tidak menerima laporan terkait pelanggaran Kode Etik, baik yang dilakukan oleh organ utama maupun karyawan.

Dissemination of the Code of Conduct

The dissemination and socialization of the Code of Conduct are carried out periodically by the Internal Audit Unit in collaboration with other relevant work units, through:

1. Regular internal general meetings;
2. The Company's website;
3. Social media groups and social media accounts under the Company's name; and
4. Periodic training for employees.

Sanctions and Violations of the Code of Conduct

Any violations of the Code of Conduct within the Company or its Subsidiaries will be handled professionally and proportionately, in accordance with the applicable provisions and policies. Throughout 2025, the Company and its Subsidiaries did not receive any reports of Code of Conduct violations, whether committed by main organs or employees.

Sistem Pelaporan Pelanggaran [GRI 2-16, 2-26] Whistleblowing System

Sistem Pelaporan Pelanggaran (*Whistleblowing System/ "WBS"*) merupakan mekanisme yang dibentuk untuk menerima, memproses, dan menindaklanjuti laporan atas dugaan pelanggaran yang terjadi di lingkungan Perseroan. Sistem ini dapat diakses oleh pihak internal maupun eksternal untuk melaporkan tindakan yang bertentangan dengan prinsip-prinsip GCG, Kode Etik, kebijakan perusahaan, maupun peraturan lain yang berpotensi merugikan Perseroan atau pemangku kepentingan.

Penerapan WBS juga bertujuan menciptakan lingkungan kerja yang aman dan kondusif, di mana setiap insan perusahaan, khususnya karyawan, memiliki keberanian untuk melaporkan pelanggaran tanpa rasa takut terhadap tindakan balasan. Melalui sistem ini, Perseroan menunjukkan komitmen dalam memperkuat akuntabilitas, transparansi, serta membangun budaya kerja yang berintegritas dan beretika di seluruh lini organisasi.

The Whistleblowing System ("WBS") is a mechanism established to receive, process, and follow up on reports of alleged violations within the Company. This system is accessible to both internal and external parties to report actions that contradict the GCG principles, the Code of Conduct, company policies, or other regulations that may potentially harm the Company or its stakeholders.

The implementation of the WBS also aims to create a safe and conducive work environment, where all personnel, particularly employees, feel empowered to report violations without fear of retaliation. Through this system, the Company demonstrates its commitment to strengthening accountability, transparency, and fostering a culture of integrity and ethical conduct throughout the organization.

Prosedur Penyampaian Laporan Pelanggaran

Setiap individu memiliki hak yang sama untuk melaporkan dugaan pelanggaran kepada Perseroan sesuai dengan ketentuan pelaporan yang berlaku. Laporan dapat disampaikan secara tertulis melalui unit terkait, yaitu Komite *Whistleblower*.

Procedure for Reporting Violations

Every individual has an equal right to report alleged violations to the Company in accordance with the applicable reporting provisions. Reports can be submitted in writing through the relevant units, namely Whistleblower Committee.

Setiap laporan yang diterima akan ditelaah dan ditindaklanjuti oleh pihak berwenang berdasarkan tingkat urgensi, keabsahan informasi, serta dampaknya terhadap Perseroan. Laporan akan diproses lebih lanjut apabila memenuhi ketentuan sebagai berikut:

1. Identitas pelapor jelas (nama, jabatan, dan ditandatangani);
2. Masalah/pelanggaran disampaikan dengan singkat, padat, dan disertai bukti pendukung; serta
3. Pelanggaran yang dilaporkan akan berdampak negatif terhadap Perseroan.

Kerahasiaan dan Perlindungan Pelapor

Perseroan berkomitmen menjaga kerahasiaan dan keamanan pihak pelapor melalui penerapan sejumlah kebijakan perlindungan sebagai berikut:

1. Perseroan menjamin kerahasiaan identitas pelapor, kecuali apabila pengungkapan tersebut diperlukan dalam kaitan dengan laporan atau penyidikan yang dilakukan oleh pihak berwajib;
2. Karyawan yang menjadi pelapor dan menunjukkan itikad baik akan dilindungi dari tindakan pemecatan, penurunan jabatan/pangkat, pelecehan, atau diskriminasi dalam segala bentuk dan catatan yang merugikan dalam *file* data pribadinya;
3. Penyampaian laporan tanpa identitas (anonim) tetap akan diterima dan ditindaklanjuti oleh petugas yang diberi kewenangan untuk menerima laporan tersebut sesuai dengan prosedur yang ada. Namun demikian, penyampaian pelaporan anonim tidak direkomendasikan karena pelaporan secara anonim akan menyulitkan komunikasi untuk tindak lanjut atas pelaporan; serta
4. Perseroan akan menetapkan sanksi atas penyalahgunaan sistem pelaporan pelanggaran, di mana para pihak (baik internal maupun eksternal) yang menyampaikan laporan berupa fitnah atau laporan palsu akan diberikan sanksi termasuk proses hukum dan tidak memperoleh jaminan kerahasiaan maupun perlindungan pelapor.

Tindak Lanjut Laporan Pelanggaran

Setiap laporan pelanggaran yang diterima Perseroan akan ditindaklanjuti secara profesional dan bertanggung jawab. Laporan yang masuk melalui Komite *Whistleblower* melalui proses investigasi yang transparan untuk memastikan kebenarannya. Jika laporan terbukti benar, Perseroan akan memberikan sanksi kepada pihak yang melakukan pelanggaran sesuai kebijakan yang berlaku. Namun, apabila laporan tidak terbukti atau terbukti dibuat dengan tujuan merugikan pihak lain, Perseroan akan menindaklanjuti pelapor sesuai dengan ketentuan yang berlaku untuk menjaga integritas sistem pelaporan.

Each report received will be reviewed and followed up by the authorized parties based on the level of urgency, validity of the information, and its potential impact on the Company. Reports will be further processed if they meet the following criteria:

1. The whistleblower's identity is clear (name, position, and signature);
2. The issue/violation is conveyed clearly and concisely, with supporting evidence; and
3. The violation reported will have a negative impact on the Company.

Confidentiality and Protection of the Whistleblower

The Company is committed to maintaining the confidentiality and safety of whistleblowers through the implementation of the following protection policies:

1. The Company guarantees the confidentiality of the whistleblower's identity, unless disclosure is required in relation to the report or investigation conducted by the authorities;
2. Employees who act as whistleblowers and show good faith will be protected from retaliation such as dismissal, demotion, harassment, or any form of discrimination, and no harmful records will be placed in their personal files;
3. Reports can also be submitted anonymously and will be processed and followed up by the authorized officers according to the existing procedure. However, anonymous reporting is not recommended as it may complicate communication for further follow-up; and
4. The Company will impose sanctions for the abuse of the whistleblowing system, where individuals (both internal and external) who submit malicious or false reports with personal intent to damage someone's reputation will face penalties, including legal action, and will not be entitled to the protection and confidentiality provided to genuine whistleblowers.

Follow-up on Violation Reports

All violation reports received by the Company will be addressed professionally and responsibly. Reports submitted through the Whistleblower Committee through a transparent investigation process to verify their accuracy. If a report is substantiated, the Company will impose sanctions on the party committing the violation in accordance with the applicable policies. Conversely, if a report is unsubstantiated or proven to be made with the intent to harm others, the Company will take appropriate action against the whistleblowers in accordance with the applicable regulations to maintain the integrity of the reporting system.

Sanksi dan Laporan Pelanggaran

Setiap pelanggaran terhadap kebijakan Perseroan akan dikenakan sanksi sesuai keputusan Direksi bersama HRD, dengan tetap mematuhi ketentuan hukum yang berlaku. Langkah ini diambil untuk menegakkan kedisiplinan, menumbuhkan kesadaran etika, serta memperkuat penerapan Kode Etik dan sistem pelaporan di seluruh lini organisasi. Sepanjang tahun 2025, Perseroan dan Entitas Anak menerima 44 (empat puluh empat) laporan pelanggaran. Seluruh laporan tersebut telah ditindaklanjuti dan diselesaikan sesuai dengan prosedur yang berlaku, namun demikian tidak terdapat pelanggaran yang berdampak material dan signifikan terhadap kegiatan operasional maupun kelangsungan usaha Perseroan.

Sanctions and Violation Reports

Any violation of the Company's policies will be subject to sanctions in accordance with the Board of Directors decision with the HRD, while remaining in compliance with the applicable laws and regulations. This measure is implemented to uphold discipline, foster ethical awareness, and reinforce the application of the Code of Conduct and the reporting system across all levels of the organization. Throughout 2025, the Company and its Subsidiaries received 44 (forty four) whistleblowing reports. All reports were followed up and resolved in accordance with applicable procedures, however, there were no violations that had a material and significant impact on the Company's operational activities or business going concern.

Perkara Penting dan Sanksi Administratif [GRI 2-27] Important Cases and Administrative Sanctions

Sepanjang tahun 2025, Perseroan beserta Dewan Komisaris, Direksi, dan seluruh karyawan tidak terlibat maupun menghadapi perkara hukum, baik pidana maupun perdata yang secara material dapat mempengaruhi kelangsungan usaha Perseroan. Sepanjang periode tersebut, Perseroan menjalankan kegiatan usaha dengan tetap berupaya mematuhi seluruh ketentuan peraturan perundang-undangan yang berlaku. Selain itu, Perseroan juga tidak menerima sanksi administratif yang bersifat material dari otoritas atau lembaga pengawas terkait.

Throughout 2025, the Company, with the Board of Commissioners, Board of Directors, and all employees, was not involved in or subject to any legal proceedings, whether criminal or civil, that could materially affect the Company's business going concern. During the period, the Company conducted its operations while continuing to comply with all applicable laws and regulations. In addition, the Company did not receive any material administrative sanctions from the relevant authorities or regulatory bodies.

Kebijakan Anti-Korupsi dan Anti-Penyuapan Anti-Corruption and Anti-Bribery Policy

Perseroan memandang pencegahan korupsi dan penyuapan sebagai aspek fundamental dalam menjaga integritas usaha serta memastikan keberlanjutan jangka panjang. Oleh karena itu, Perseroan berkomitmen untuk mencegah dan menghindari segala bentuk praktik korupsi maupun penyuapan yang dapat menimbulkan kerugian, baik materiil maupun non-materiil. Komitmen ini diwujudkan melalui penerapan Kode Etik yang komprehensif dan berlaku bagi seluruh insan perusahaan, termasuk Dewan Komisaris dan Direksi. Sebagai bagian dari upaya pencegahan, Perseroan secara konsisten melakukan sosialisasi Kode Etik melalui berbagai media komunikasi

The Company considers the prevention of corruption and bribery as a fundamental aspect of maintaining business integrity and ensuring long-term sustainability. Accordingly, the Company is committed to preventing and avoiding any form of corruption or bribery that may cause material or non-material losses. This commitment is implemented through the application of a comprehensive Code of Conduct applicable to all employees, including the Board of Commissioners and Board of Directors. As part of its preventive measures, the Company consistently disseminates the Code of Conduct through a number of internal communication channels, such as

internal, seperti rapat divisi atau unit kerja, pertemuan formal, email *blast*, serta grup *WhatsApp*. Selain itu, Perseroan juga telah menetapkan sejumlah kebijakan sebagai langkah preventif terhadap potensi tindakan korupsi dan penyuapan, antara lain: [GRI 3-3]

1. Setiap karyawan Perseroan dilarang menerima hadiah dari siapa pun, instansi mana pun, yang dapat memengaruhi tindakan atau keputusannya dalam menjalankan tugasnya;
2. Setiap karyawan Perseroan dalam menjalankan tugasnya dilarang memberikan hadiah kepada pihak mana pun yang melanggar peraturan dan perundangan yang dapat diindikasikan sebagai penyuapan;
3. Setiap karyawan Perseroan dapat menerima atau memberikan hadiah yang tidak berkaitan dengan transaksi bisnis perusahaan;
4. Dalam rangka menjaga atau memelihara hubungan bisnis, Perseroan dapat mengeluarkan biaya yang dapat dipertanggungjawabkan pada kondisi antara lain hari raya keagamaan, perayaan ulang tahun kedinasan, serta pisah sambut pejabat Perseroan; serta
5. Hadiah dari Perseroan harus mencantumkan logo perusahaan.

Operasi yang Dinilai Memiliki Risiko terkait Korupsi [GRI 205-1]

Sebagai bagian dari manajemen risiko, Perseroan melakukan penilaian risiko korupsi pada seluruh unit kerja yang berpotensi tinggi terlibat dalam transaksi keuangan maupun interaksi dengan pihak eksternal. Penilaian dilakukan melalui audit internal, analisis transaksi, evaluasi kepatuhan, serta pemetaan titik rawan korupsi. Hasilnya digunakan untuk menentukan tindakan mitigasi, perbaikan SOP, serta penguatan kontrol internal.

Komunikasi dan Pelatihan Anti-Korupsi dan Anti-Penyuapan [GRI 205-2]

Untuk memastikan seluruh insan Perseroan memahami kebijakan anti-korupsi dan anti-penyuapan, Perseroan secara konsisten melakukan sosialisasi dan pelatihan terstruktur. Kegiatan ini disampaikan melalui:

1. Sesi pelatihan tatap muka dan daring;
2. Rapat divisi dan unit kerja;
3. Email *blast* dan intranet;
4. Grup komunikasi internal; atau
5. Pembekalan bagi karyawan baru.

Materi pelatihan mencakup etika bisnis, pelarangan gratifikasi, prosedur pelaporan pelanggaran, dan tanggung jawab individu dalam mencegah korupsi.

divisional or unit meetings, formal gatherings, email blasts, and WhatsApp groups. In addition, the Company has established several policies as preventive steps against potential acts of corruption and bribery, including: [GRI 3-3]

1. All employees are prohibited from accepting gifts from anyone or any institution that could influence their actions or decisions in carrying out their duties;
2. All employees are prohibited from giving gifts to any party that violates prevailing laws and regulations, which could be interpreted as bribery;
3. Employees may accept or give gifts unrelated to the Company's business transactions;
4. In order to maintain or foster business relationships, the Company may incur expenses that are justifiable for occasions such as religious holidays, official anniversary celebrations, or farewell events for Company officials; and
5. Gifts from the Company must include the Company logo.

Operations Deemed to Carry Corruption Risks [GRI 205-1]

As part of risk management, the Company assesses the potential risk of corruption in all work units involved in financial transactions or interacting with external parties. The assessment is conducted through internal audits, transaction analysis, compliance evaluation, and mapping of corruption-prone points. The results are used to establish mitigation measures, improve SOPs, and strengthen internal controls.

Anti-Corruption and Anti-Bribery Communication and Training [GRI 205-2]

To ensure that all Company personnel understand the anti-corruption and anti-bribery policies, structured communication and training are conducted through:

1. Face-to-face and online training sessions;
2. Division and unit meetings;
3. Email blasts and intranet;
4. Internal communication groups; and
5. Onboarding for new employees.

The training materials cover business ethics, prohibition of gratuities, violation reporting procedures, and individual responsibilities in preventing corruption.

Insiden Korupsi yang Terbukti dan Tindakan yang Diambil [GRI 205-3]

Sepanjang tahun 2025, tidak terdapat insiden korupsi yang terbukti terjadi di lingkungan Perseroan maupun Entitas Anak. Tidak terdapat pula pegawai atau manajemen yang diberhentikan, dikenakan sanksi, atau menghadapi proses hukum terkait korupsi atau penyuapan.

Apabila suatu insiden ditemukan, Perseroan memiliki mekanisme penanganan yang jelas, meliputi:

1. Investigasi internal;
2. Pemberlakuan tindakan disiplin sesuai peraturan perusahaan;
3. Pelibatan aparat penegak hukum bila diperlukan; serta
4. Perbaikan sistem dan kontrol internal untuk mencegah kejadian berulang.

Confirmed Corruption Incidents and Actions Taken [GRI 205-3]

Throughout 2025, no confirmed corruption incidents occurred within the Company or its Subsidiaries. No employees or Management were dismissed, sanctioned, or faced legal proceedings related to corruption or bribery.

If an incident occurs, the Company has handling mechanism in place which includes:

1. Internal investigation;
2. Implementation of disciplinary actions in accordance with company policies;
3. Involvement of law enforcement authorities if necessary; and
4. System and internal control improvements to prevent recurrence.

Kebijakan *Insider Trading* Insider Trading Policy

Sebagai bentuk komitmen dalam mencegah penyalahgunaan informasi dan praktik yang dapat merugikan Perseroan maupun pemangku kepentingan, Perseroan menerapkan kebijakan terkait *insider trading*. Kebijakan ini telah diatur dalam Standar Perilaku Perseroan dan merujuk pada ketentuan Peraturan Otoritas Jasa Keuangan No. 78/POJK.04/2017 tentang Transaksi Efek yang Tidak Dilarang bagi Orang Dalam ("POJK 78/2017"), serta Pasal 104 Undang-Undang No. 8 Tahun 1995 tentang Pasar Modal, sebagaimana telah diubah dengan Undang-Undang No. 4 Tahun 2023 tentang Pengembangan dan Penguatan Sektor Keuangan.

Melalui kebijakan ini, Perseroan memastikan kepatuhan terhadap peraturan yang berlaku serta menjaga integritas dan kepercayaan di pasar modal. Seluruh organ perusahaan, termasuk Dewan Komisaris dan Direksi yang memiliki akses terhadap informasi material Perseroan, diharapkan dapat memahami dan menerapkan kebijakan ini secara bertanggung jawab dan bijaksana.

As part of its commitment to prevent the misuse of information and practices that may harm the Company or its stakeholders, the Company implements a policy on insider trading. This policy is stipulated in the Code of Conduct and refers to the provisions of the Financial Services Authority Regulation No. 78/POJK.04/2017 concerning Permitted Securities Transactions by Insiders ("POJK 78/2017"), as well as Article 104 of Law No. 8 of 1995 concerning the Capital Market, as amended by Law No. 4 of 2023 concerning the Development and Strengthening of the Financial Sector.

Through this policy, the Company ensures compliance with applicable regulations and maintains integrity and trust in the capital market. All corporate organs, including the Board of Commissioners and the Board of Directors with access to the Company's material information, are expected to understand and implement this policy responsibly and prudently.

Akses Informasi dan Data Perseroan Access to Company's Information and Data

Sebagai wujud transparansi dan akuntabilitas, Perseroan senantiasa memfasilitasi akses informasi yang mudah bagi seluruh pemangku kepentingan melalui berbagai kanal berikut:

As a form of transparency and accountability, the Company consistently facilitates easy access to information for all stakeholders through the following channels:



Herdiasti Anggitya Dwisani

Sekretaris Perusahaan
Corporate Secretary

Kantor Utama Head Office

Sinar Mas Land Plaza Sudirman
Lt. 12 / 12th Floor
Jl. Jenderal Sudirman Kav. 21,
RT 10/RW 01
Kuningan, Karet
Jakarta Selatan / South
Jakarta 12920

Media Sosial Social Media



Instagram [@pyfagroup](#)



LinkedIn <https://www.linkedin.com/company/pt-pyridamfarma-tbk/>



Telp
Phone **(62-21) 5099 1067**



Situs Web
Website www.pyfa.co.id

Email



Hubungan Investor
Investor Relation corsec@pyfa.co.id



Hubungan Media
Media Relation corcomm@pyfa.co.id



Karier
Career hr.corporate@pyfa.co.id



Farmakovigilans
Pharmacovigilance pv.safety@pyfa.co.id



PYRIDAM
FARMA



06



LAPORAN KEBERLANJUTAN

Sustainability Report

Komitmen Keberlanjutan Sustainability Commitment

Perseroan memandang keberlanjutan sebagai fondasi strategis dalam menciptakan nilai jangka panjang serta memastikan ketangguhan usaha di tengah dinamika industri kesehatan yang terus berkembang. Keberlanjutan tidak hanya dipahami sebagai tanggung jawab moral, tetapi juga sebagai pendekatan bisnis yang memastikan seluruh proses operasional, pengambilan keputusan, serta pengembangan produk dilakukan secara bertanggung jawab dan memberikan manfaat bagi seluruh pemangku kepentingan. Sejalan dengan itu, Perseroan bersama Entitas Anak secara konsisten memperkuat implementasi inisiatif keberlanjutan yang berlandaskan pada 3 (tiga) pilar utama, yaitu ekonomi, sosial, dan lingkungan.

Pada pilar ekonomi, Perseroan berfokus pada pembangunan kinerja usaha yang sehat dan berkelanjutan melalui penyediaan produk farmasi yang aman, berkualitas, dan inovatif. Upaya ini diwujudkan melalui investasi berkelanjutan dalam kegiatan penelitian dan pengembangan (*Research and Development*/"R&D"), yang menjadi motor penggerak utama dalam menghadirkan produk-produk yang relevan dengan kebutuhan kesehatan masyarakat. Penguatan kapabilitas inovasi tersebut memastikan Perseroan mampu memberikan nilai tambah sekaligus meningkatkan daya saing di industri farmasi nasional.

Pada pilar lingkungan, Perseroan melanjutkan berbagai upaya pengelolaan dampak lingkungan secara bertanggung jawab melalui penerapan praktik produksi yang lebih bersih, efisien, dan ramah lingkungan. Inisiatif yang dijalankan meliputi pengurangan penggunaan sumber daya, pengelolaan limbah yang sesuai ketentuan, serta pengendalian emisi untuk meminimalkan jejak ekologis. Pemanfaatan teknologi yang lebih efisien dan berkelanjutan menjadi bagian penting dalam menjaga agar proses produksi tetap optimal tanpa memberikan dampak negatif terhadap lingkungan.

Pada pilar sosial, Perseroan berkomitmen memberikan kontribusi positif bagi seluruh pemangku kepentingan melalui berbagai program yang mendukung kesejahteraan karyawan, penguatan hubungan dengan mitra usaha, perlindungan konsumen, serta pemberdayaan masyarakat di sekitar wilayah operasional. Inisiatif sosial yang dijalankan dirancang untuk menciptakan manfaat yang berkelanjutan dan memperkuat kehadiran Perseroan sebagai perusahaan yang inklusif dan bertanggung jawab.

Melalui penerapan ketiga pilar tersebut secara konsisten, Perseroan menegaskan komitmennya untuk mendorong pertumbuhan usaha yang berkelanjutan, memberikan dampak positif yang terukur, serta memperkuat kontribusi terhadap pembangunan kesehatan dan kesejahteraan masyarakat di Indonesia.

The Company regards sustainability as a strategic foundation for creating long-term value and ensuring business resilience amid the evolving dynamics of the healthcare industry. Sustainability is not viewed merely as a moral responsibility, but as an integrated business approach that ensures all operational processes, decision-making, and product development are conducted responsibly and deliver value to all stakeholders. In this regard, the Company, with its Subsidiaries, consistently strengthens the implementation of sustainability initiatives based on 3 (three) core pillars: economic, social, and environmental.

Under the economic pillar, the Company focuses on building sound and sustainable business performance through the provision of safe, high-quality, and innovative pharmaceutical products. This commitment is realized through continuous investment in Research & Development ("R&D") activities, which serve as the primary driving force in delivering products that are aligned with the healthcare needs of the community. The strengthening of innovation capabilities enables the Company to generate added value while increasing its competitiveness within the national pharmaceutical industry.

Under the environmental pillar, the Company continues to responsibly manage its environmental impacts by implementing cleaner, more efficient, and environmentally friendly production practices. These initiatives include reducing resource consumption, ensuring proper waste management in accordance with applicable regulations, and controlling emissions to minimize the Company's ecological footprint. The adoption of more efficient and sustainable technologies plays a vital role in maintaining optimal production processes without causing adverse impacts on the environment.

Under the social pillar, the Company is committed to delivering positive contributions to all stakeholders through a number of programs that support employee welfare, strengthen relationships with business partners, protect consumers, and empower communities surrounding its operational areas. These social initiatives are designed to create sustainable benefits and reinforce the Company's presence as an inclusive and responsible enterprise.

Through the consistent implementation of these three pillars, the Company reaffirms its commitment to promoting sustainable business growth, delivering measurable positive impacts, and strengthening its contribution to the advancement of public health and community well-being in Indonesia.

Tata Kelola Keberlanjutan Sustainability Governance

Perseroan menempatkan tata kelola keberlanjutan sebagai elemen strategis dalam memastikan tercapainya kinerja usaha yang bertanggung jawab dan berorientasi jangka panjang. Integrasi aspek lingkungan, sosial, dan tata kelola (*Environmental, Social, and Governance*/"ESG") diterapkan secara menyeluruh di dalam struktur organisasi dan menjadi pedoman dalam setiap proses pengambilan keputusan. Pendekatan ini dirancang untuk memastikan bahwa seluruh aktivitas operasional Perseroan selaras dengan prinsip keberlanjutan serta mampu menciptakan nilai tambah yang berkelanjutan bagi seluruh pemangku kepentingan.

Pengawasan terhadap implementasi kebijakan keberlanjutan dilaksanakan secara berkala oleh Direksi bersama Dewan Komisaris melalui mekanisme evaluasi kinerja, *monitoring* program, dan pelaporan yang transparan. Keterlibatan aktif organ tata kelola memastikan bahwa setiap inisiatif keberlanjutan dijalankan sesuai dengan kebijakan internal, praktik terbaik industri, serta ketentuan regulasi yang berlaku. Selain itu, tata kelola keberlanjutan diperkuat melalui penerapan sistem manajemen yang memungkinkan identifikasi, mitigasi, dan pengelolaan risiko ESG secara sistematis.

Melalui penerapan tata kelola keberlanjutan yang kuat, Perseroan berupaya menjaga keseimbangan antara pertumbuhan bisnis dan tanggung jawab sosial-lingkungan. Pendekatan ini mendorong inovasi dalam pengembangan produk dan proses bisnis yang lebih efisien dan ramah lingkungan, sekaligus memperkuat kepercayaan pemangku kepentingan terhadap komitmen Perseroan dalam menciptakan nilai jangka panjang yang berkelanjutan.

Penanggung Jawab Penerapan Berkeslanjutan [POJK E.1] [GRI 2-8, 2-12, 2-13]

Perseroan belum memiliki unit atau penanggung jawab khusus yang menangani penerapan program keberlanjutan selama tahun 2025. Namun demikian, secara struktural seluruh insan Perseroan memiliki peran serta tanggung jawab dalam mendukung pelaksanaan aspek keberlanjutan sesuai dengan

The Company positions sustainability governance as a strategic element in ensuring the achievement of responsible and long-term-oriented business performance. The integration of Environmental, Social, and Governance ("ESG") aspects is comprehensively embedded within the organizational structure and serves as a guiding framework for all decision-making processes. This approach is designed to ensure that all of the Company's operational activities are aligned with sustainability principles and are able to create sustainable added value for all stakeholders.

Supervision of the implementation of sustainability policies is carried out on a regular basis by the Board of Directors with the Board of Commissioners through performance evaluation mechanisms, program monitoring, and transparent reporting. The active involvement of the governance bodies ensures that each sustainability initiative is implemented in accordance with internal policies, industry best practices, and applicable regulatory requirements. Furthermore, sustainability governance is strengthened through the implementation of management systems that enable the systematic identification, mitigation, and management of ESG risks.

Through the implementation of robust sustainability governance, the Company seeks to maintain a balance between business growth and social and environmental responsibility. This approach fosters innovation in the development of more efficient and environmentally friendly products and business processes, while also strengthening stakeholder confidence in the Company's commitment to creating sustainable long-term value.

Person in Charge of Sustainable Implementation [POJK E.1] [GRI 2-8, 2-12, 2-13]

During 2025, the Company has not yet established a dedicated unit or appointed a specific officer responsible for managing the implementation of sustainability programs. Nevertheless, structurally, all Company personnel have roles and responsibilities in supporting the implementation of

fungsi dan kewenangan masing-masing. Adapun pembagian peran dan tanggung jawab tersebut diuraikan sebagai berikut:

sustainability aspects in accordance with their respective functions and authorities. The allocation of these roles and responsibilities is described as follows:

Organ Perusahaan Company's Organ	Tugas dan Tanggung Jawab Duties and Responsibilities
Dewan Komisaris Board of Commissioners	Mengawasi penerapan kebijakan dan strategi keberlanjutan yang ditetapkan oleh Direksi, serta memberikan saran dan usulan pengembangan. Supervises the implementation of sustainability policies and strategies set by the Board of Directors, while providing advice and development proposals.
Direksi Board of Directors	Menyusun kebijakan dan strategi keberlanjutan, menerapkannya di seluruh aspek kerja Perseroan, serta melakukan evaluasi pelaksanaannya dengan dukungan organ pendukung Direksi, yaitu Sekretaris Perusahaan dan Unit Audit Internal. Develops sustainability policies and strategies, implements them across all Company operations, and evaluates their execution with support from the Corporate Secretary and Internal Audit Unit.
Komite Audit Audit Committee	Mengawasi efektivitas penerapan program dan potensi benturan kepentingan. Monitors the effectiveness of program implementation and identifies potential conflicts of interest.
Sekretaris Perusahaan Corporate Secretary	Menjadi media penghubung dalam rangkaian program perusahaan dengan pemangku kepentingan terkait. To be a liaison in a series of Company's programs with related stakeholders.
Unit Audit Internal Internal Audit Unit	Mengawasi penerapan program dan memastikan pengelolaan pengendalian internal, manajemen risiko, serta kepatuhan terhadap peraturan perundang-undangan. Supervises program implementation and ensures internal control management, risk management, and compliance with laws and regulations.
Karyawan Employees	Pelaksana penerapan program keberlanjutan, baik di internal maupun di luar Perseroan. Implements sustainability programs both internally and outside the Company.

Pengembangan Kompetensi Keberlanjutan [POJK E.2] [GRI 2-17]

Penguatan kapasitas sumber daya manusia merupakan komponen penting dalam memastikan efektivitas penerapan keberlanjutan di seluruh tingkatan organisasi. Perseroan meyakini bahwa pemahaman yang memadai terhadap prinsip dan praktik keberlanjutan akan meningkatkan kualitas pengambilan keputusan serta mendorong terciptanya operasional yang lebih bertanggung jawab. Oleh karena itu, secara berkesinambungan Perseroan melaksanakan berbagai program pengembangan kompetensi yang ditujukan bagi Dewan Komisaris, Direksi, karyawan, pejabat, dan/atau unit kerja yang berperan dalam implementasi aspek keberlanjutan.

Program-program tersebut dirancang untuk memperluas wawasan mengenai ESG, meningkatkan keterampilan dalam mengelola risiko dan peluang keberlanjutan, serta memperkuat kemampuan dalam memenuhi tuntutan regulasi dan ekspektasi pemangku kepentingan. Melalui peningkatan kapasitas ini, Perseroan memastikan bahwa setiap fungsi memiliki pengetahuan yang memadai untuk mendukung pencapaian tujuan keberlanjutan sekaligus memperkuat daya saing perusahaan dalam jangka

Sustainability Competency Development [POJK E.2] [GRI 2-17]

Strengthening human resources capacity is a key component in ensuring the effective implementation of sustainability across all levels of the organization. The Company believes that an adequate understanding of sustainability principles and practices will improve the quality of decision-making and promote more responsible operations. Accordingly, the Company continuously carries out a number of competency development programs provided to the Board of Commissioners, the Board of Directors, employees, officers, and/or work units involved in the implementation of sustainability aspects.

These programs are designed to broaden insights into ESG, improve skills in managing sustainability-related risks and opportunities, and strengthen capabilities in meeting regulatory requirements and stakeholder expectations. Through this capacity-building efforts, the Company ensures that each function possesses sufficient knowledge to support the achievement of sustainability objectives while reinforcing the Company's long-term competitiveness. Information on

panjang. Informasi mengenai program pengembangan kompetensi yang terkait dengan aspek keberlanjutan yang direalisasikan sepanjang tahun 2025 diuraikan sebagai berikut:

competency development programs related to sustainability aspects implemented throughout 2025 is presented as follows:

Topik Pengembangan Kompetensi Competency Development Topic	Pelaksana Organizer	Tempat dan Waktu Venue and Time	Peserta Participants
Pyfa			
<i>Basic HR Management</i>	HRD Forum HRD Forum	Kantor Pusat dan Cabang, 12 Februari 2025 Head Office and Branches, February 12, 2025	HRD
<i>HR Director Summit</i>	Inti Pesan Key Messages	Kantor Pusat dan Cabang, 20 Februari 2025 Head Office and Branches, February 20, 2025	HRD
Perpanjangan Sertifikasi Penanggung Jawab Pengelolaan Limbah B3 Renewal of Certification for the Person in Charge of Hazardous and Toxic Waste (B3) Management	Media Edutama Indonesia	Pabrik, 13 Maret 2025 Factory, March 13, 2025	HRD and GA
Integrated Management System ISO 9001, 14001, and 45001	TÜV SÜD Indonesia	Pabrik, 10 Jul 2025 Factory, July 10, 2025	Operation Excellence
Integrated ISO 14001 and ISO 45001	Muhamad Wildan dan Raihan Liwanda (PT Holi Pharma)	Pabrik, 24 Juli 2025 Factory, July 24, 2025	HRD and GA, Medical and Laboratory Devices Marketing, Operation Excellence, PPIC, President Office, Production, Quality Assurance, and Quality Control
Praktik Fire Training and Foundation APAR Fire Training Practice and Basic APAR Training	Pemadam Kebakaran Kabupaten Cianjur Cianjur Regency Fire Department	Pabrik, 24 Juli 2025 Factory, July 24, 2025	Accounting, Power and Maintenance, PPIC, Production, Quality Assurance, and Quality Control
<i>Certified Human Capital Management</i>	IEEEEL Insitute	Kantor Pusat dan Cabang, 2 Agustus 2025 Head Office and Branches, August 2, 2025	HRD
Simbol, Pelabelan, dan Penyimpanan Limbah B3 Symbols, Labeling, and Storage of Hazardous and Toxic Waste (B3)	M. Imam Akbar Bukhori	Pabrik, 27 Agustus 2025 Factory, August 27, 2025	HRD and GA
Petugas Kebakaran Kelas D Class D Fire Officer	Bhakti Katiga Indonesia	Pabrik, 11 September 2025 Factory, September 11, 2025	Operation Excellence
Teknis Penyimpanan Limbah B3 Technical Aspects of Hazardous and Toxic Waste (B3) Storage	Ashita Dewi Rahimawati	Pabrik, 13 Oktober 2025 Factory, October 13, 2025	HRD and GA
HR Generalist (Including end-to-end Recruitment and Employer Branding)	Ioda Academy	Kantor Pusat dan Cabang, 21 November 2025 Head Office and Branches, November 21, 2025	HRD
Ethica			
Identifikasi Bahaya, Penilaian Risiko, dan Penetapan Pengendalian Hazard Identification, Risk Assessment, and Determination of Control Measures	Ethica Industri Farmasi	Cikarang, Januari 2025 Cikarang, January 2025	Production, Engineering, and HSE
Keamanan Menggunakan Peralatan dan Mesin Saat Bekerja Safety in the Use of Equipment and Machinery at Work	Ethica Industri Farmasi	Cikarang, Januari 2025 Cikarang, January 2025	QC
Bahan B3 dan Flammable Combustible Liquids Hazardous and Toxic (B3) Materials and Flammable Combustible Liquids	Ethica Industri Farmasi	Cikarang, Januari, Februari, Juni, dan Juli 2025 Cikarang, January, February, June, and July 2025	QC, Engineering and HSE, Logistic, HRGA, and Engineering and HSE

Topik Pengembangan Kompetensi Competency Development Topic	Pelaksana Organizer	Tempat dan Waktu Venue and Time	Peserta Participants
<i>Behaviour Based Safety dan Observasi Perilaku K3</i>	Ethica Industri Farmasi	Cikarang, Januari, Februari, dan Juli 2025 Cikarang, January, February, and July 2025	QC, Engineering, and HSE
Keselamatan dan Kesehatan Kerja di Area Warehouse Occupational Health and Safety in the Warehouse Area	Ethica Industri Farmasi	Cikarang, Januari, Februari, Juli, September, dan Oktober 2025 Cikarang, January, February, July, September, and October 2025	Logistic, Engineering, HSE, and Logistic
Keselamatan dan Kesehatan Kerja di Area Laboratorium Occupational Health and Safety in the Laboratory Area	Ethica Industri Farmasi	Cikarang, Januari, Februari, dan Juli 2025 Cikarang, January, February, and July 2025	QC, Engineering, and HSE
Pelaporan Keselamatan Kerja dan Indikator Lingkungan Occupational Safety and Environmental Indicators Reporting	Ethica Industri Farmasi	Cikarang, Januari, Februari, April, dan Juni 2025 Cikarang, January, February, April, and June 2025	QC and HRGA
Pemantauan dan Pengukuran K3LH OHS and Environmental Monitoring and Measurement	Ethica Industri Farmasi	Cikarang, Januari dan Juni 2025 Cikarang, January, and June 2025	QC, Engineering, and HSE
Penanganan Cairan Mudah Menyala dan Mudah Terbakar Handling of Flammable and Combustible Liquids	Ethica Industri Farmasi	Cikarang, Januari, Februari, April, Mei, Juni, Juli 2025 Cikarang, January, February, April, May, June, and July 2025	QC and HRGA
Penanganan Limbah di Laboratorium Laboratory Waste Management	Ethica Industri Farmasi	Cikarang, Januari, Februari, Maret, dan Agustus 2025 Cikarang, January, February, March, and August 2025	QC and R&D
Pengelolaan Alat Pelindung Diri ("APD") Personal Protective Equipment ("PPE") Management	Ethica Industri Farmasi	Cikarang, Januari, Februari, April, Juni, dan Juli 2025 Cikarang, January, February, April, June, and July 2025	Logistic, QC, Engineering, HSE, and HRGA
Kesiapsiagaan dan Tanggap Darurat Emergency Preparedness and Response	Ethica Industri Farmasi	Cikarang, Semester I 2025 Cikarang, First Half of 2025	Logistic, QA, QC, Engineering, HSE, R&D, Validation, HRGA, Production, Purchasing, Regulatory Affairs, and Supply Operation
<i>Environmental Monitoring</i>	Ethica Industri Farmasi	Cikarang, Februari dan Maret 2025 Cikarang, February, and March 2025	Production
Keselamatan Berkendara Driving Safety	Ethica Industri Farmasi	Cikarang, Februari dan Juli 2025 Cikarang, February, and July 2025	Logistic, Engineering, and HSE
Penanganan Keadaan Darurat Tumpahan Limbah Bahan Berbahaya dan Beracun di TPS B3 Handling of Hazardous and Toxic Waste Spill Emergencies at B3 Temporary Disposal Sites	Ethica Industri Farmasi	Cikarang, Mei dan September 2025 Cikarang, May and September 2025	Engineering, HSE, Production, QC and R&D
<i>First Aider Training</i>	Ethica Industri Farmasi	Cikarang, Juni 2025 Cikarang, June 2025	Engineering and HSE, HRGA, Logistic, Plant, Production, PPIC, Purchasing, QA, QC, R&D, and Validation
Holi			
Petugas Damkar Kelas D Class D Fire Officer	Safetra	Safetra, 19 Februari 2025 Safetra, February 19, 2025	Engineering and General
Protap Instalasi Pengolahan Air Limbah ("IPAL") Wastewater Treatment Plant ("WWTP") Standard Operating Procedures	PT Holi Pharma	Cimahi, 28 Maret 2025 Cimahi, March 28, 2025	Utility
Kesehatan dan Keselamatan Kerja ("K3") Occupational Health and Safety ("OHS")	PT Holi Pharma	Cimahi, 30 September 2025 Cimahi, September 30, 2025	Engineering and General

Topik Pengembangan Kompetensi Competency Development Topic	Pelaksana Organizer	Tempat dan Waktu Venue and Time	Peserta Participants
Probiotec Pty Ltd			
Manajemen Pengelolaan Limbah Waste Management	Safety Manager	Monthly Report	Seluruh Karyawan All Employees
Keberlanjutan Sustainability	Safety Manager	Monthly Report	Seluruh Karyawan All Employees
DokterIN			
GOP New Hire	Dokterin (Internal)	Jakarta, Januari – Desember 2025 Jakarta, January – December 2025	Seluruh new hire All new hires

Penilaian Risiko atas Kinerja Keberlanjutan [POJK E.3] [GRI 2-25]

Pengelolaan risiko yang efektif merupakan elemen penting dalam memastikan ketangguhan bisnis dan keberlanjutan jangka panjang Perseroan. Oleh karena itu, Direksi bersama Unit Audit Internal secara berkala melakukan evaluasi terhadap efektivitas penerapan manajemen risiko dengan pengawasan dari Dewan Komisaris dan Komite Audit. Evaluasi ini dirancang untuk memastikan bahwa sistem manajemen risiko mampu mengidentifikasi, menganalisis, serta memitigasi berbagai potensi risiko yang dapat berdampak pada aktivitas bisnis, operasional, keuangan, maupun kinerja keberlanjutan Perseroan. Hasil evaluasi tersebut dilaporkan kepada Komite Audit dan Dewan Komisaris sebagai dasar peningkatan strategi mitigasi dan penguatan pengendalian risiko di seluruh unit kerja.

Sepanjang tahun 2025, Dewan Komisaris dan Direksi menilai bahwa penerapan manajemen risiko telah berjalan dengan baik dan sesuai dengan pedoman yang berlaku. Proses identifikasi, analisis, pengelolaan, dan mitigasi risiko dilaksanakan oleh Direksi bersama Unit Audit Internal dengan mempertimbangkan masukan dari Dewan Komisaris dan Komite Audit agar tetap relevan dengan dinamika industri serta tantangan eksternal yang berkembang. Perseroan akan terus mengoptimalkan praktik manajemen risiko untuk menjaga kesinambungan usaha, memperkuat ketahanan operasional, serta memastikan bahwa aspek keberlanjutan tetap menjadi bagian integral dari setiap proses pengambilan keputusan.

Profil risiko dan mitigasi risiko Perseroan telah diuraikan pada Bab Tata Kelola Perusahaan, sub bab Manajemen Risiko dalam Laporan Tahunan dan Laporan Keberlanjutan ini.

Risk Assessment of Sustainable Performance [POJK E.3] [GRI 2-25]

Effective risk management is a critical element in ensuring the Company's business resilience and long-term sustainability. Accordingly, the Board of Directors, with the Internal Audit Unit, conducts regular evaluations of the effectiveness of risk management implementation under the supervision of the Board of Commissioners and the Audit Committee. These evaluations are designed to ensure that the risk management system is able to identify, analyze, and mitigate a number of potential risks that may affect the Company's business activities, operations, financial performance, and sustainability performance. The results of these evaluations are reported to the Audit Committee and the Board of Commissioners as a basis for enhancing mitigation strategies and strengthening risk controls across all work units.

Throughout 2025, the Board of Commissioners and the Board of Directors deemed that the implementation of risk management has been carried out effectively and in accordance with applicable guidelines. The processes of risk identification, analysis, management, and mitigation are undertaken by the Board of Directors with the Internal Audit Unit, taking into account input from the Board of Commissioners and the Audit Committee to ensure continued relevance to industry dynamics and evolving external challenges. The Company will continue to optimize its risk management practices to safeguard business going concern, strengthen operational resilience, and ensure that sustainability remains an integral part of every decision-making process.

The Company's risk profile and risk mitigation measures are detailed in the Corporate Governance chapter, under the Risk Management subsection, in this Annual Report and Sustainability Report.

Membangun Budaya Keberlanjutan [POJK F.1]

Perseroan menjadikan budaya keberlanjutan sebagai landasan penting dalam strategi pertumbuhan jangka panjang dan arah transformasi perusahaan. Penanaman budaya ini dilakukan untuk memastikan bahwa seluruh insan Perseroan memahami peran dan tanggung jawabnya dalam mendukung operasional yang etis, bertanggung jawab, dan berorientasi pada nilai jangka panjang. Komitmen tersebut tercermin dalam penerapan Kode Etik serta Nilai-Nilai Perusahaan yang menekankan integritas, kepedulian terhadap lingkungan, dan kontribusi positif bagi masyarakat.

Penerapan prinsip keberlanjutan diinternalisasi melalui berbagai upaya sosialisasi, pelatihan, dan komunikasi internal yang bertujuan meningkatkan kesadaran, pemahaman, dan partisipasi aktif karyawan di seluruh unit kerja. Melalui pendekatan ini, Perseroan membangun ekosistem kerja yang kolaboratif dan adaptif terhadap praktik bisnis berkelanjutan, sehingga setiap proses operasional berjalan sejalan dengan komitmen keberlanjutan perusahaan. Dengan memperkuat budaya keberlanjutan secara konsisten, Perseroan berupaya menciptakan nilai tambah bagi para pemangku kepentingan, menjaga ketangguhan usaha, serta meningkatkan daya saing perusahaan dalam menghadapi dinamika industri yang terus berkembang.

Building a Sustainability Culture [POJK F.1]

The Company places a sustainability culture as a fundamental pillar in its long-term growth strategy and corporate transformation direction. This culture is cultivated to ensure that all Company personnel understand their roles and responsibilities in supporting ethical, responsible, and long-term value-oriented operations. This commitment is reflected in the implementation of the Code of Conduct and Corporate Values, which emphasize integrity, environmental stewardship, and positive contributions to society.

The application of sustainability principles is internalized through a number of dissemination initiatives, training programs, and internal communications aimed at improving awareness, understanding, and active employee participation across all work units. Through this approach, the Company fosters a collaborative work ecosystem that is adaptive to sustainable business practices, ensuring that every operational process aligns with the Company's sustainability commitments. By consistently strengthening its sustainability culture, the Company seeks to create added value for all stakeholders, maintain business resilience, and increase its competitiveness in navigating the continuously evolving industry landscape.

Kinerja Ekonomi Economic Performance

Perseroan menempatkan kinerja ekonomi sebagai fondasi utama dalam menjaga keberlanjutan usaha dan menciptakan nilai jangka panjang bagi seluruh pemangku kepentingan. Sepanjang tahun 2025, Perseroan terus memaksimalkan kinerja ekonomi melalui strategi bisnis yang konsisten, adaptif, dan berorientasi pada keberlanjutan. Fokus diarahkan pada penguatan pertumbuhan organik, sinergi antarbisnis dan Entitas Anak, serta penerapan keunggulan operasional untuk meningkatkan efisiensi, memperkuat stabilitas finansial, dan membangun landasan yang solid bagi ekspansi jangka panjang.

[GRI 3-3]

Di tengah berbagai tantangan ekonomi, Perseroan tetap berkomitmen mengalokasikan sumber daya untuk mendorong inovasi produk, mempercepat adopsi teknologi, serta meningkatkan efisiensi proses operasional. Selain itu, Perseroan

The Company places economic performance as a primary foundation in safeguarding business sustainability and creating long-term value for all stakeholders. Throughout 2025, the Company continued to optimize its economic performance through business strategies that are consistent, adaptive, and sustainability-oriented. The focus was directed toward strengthening organic growth, enhancing synergies across business lines and Subsidiaries, and leveraging operational excellence to improve efficiency, reinforce financial stability, and establish a solid foundation for long-term expansion.

[GRI 3-3]

Amid various economic challenges, the Company remained committed to allocating resources to drive product innovation, accelerate technology adoption, and improve the efficiency of operational processes. In addition, the Company implemented

menjalankan berbagai inisiatif ramah lingkungan dan program tanggung jawab sosial sebagai bagian dari komitmen untuk memberikan manfaat berkelanjutan bagi masyarakat dan lingkungan sekitar. Setiap keputusan ekonomi dirancang tidak hanya untuk memperkuat kinerja finansial, tetapi juga untuk memberikan dampak positif yang terukur terhadap kesejahteraan pemangku kepentingan serta keberlanjutan industri. [GRI 3-3]

environmentally friendly initiatives and social responsibility programs as part of its commitment to delivering sustainable benefits to the community and the surrounding environment. Each economic decision is designed not only to strengthen financial performance, but also to generate measurable positive impacts on stakeholder welfare and the long-term sustainability of the industry. [GRI 3-3]

Perbandingan Target dan Kinerja Produksi, Portofolio, Target Pembiayaan, atau Investasi, Pendapatan dan Laba Rugi [POJK F.2]

Perseroan secara konsisten melakukan pemantauan terhadap pencapaian kinerja operasional dan keuangan dengan mengacu pada target yang telah ditetapkan sebagai bagian dari proses perencanaan strategis. Evaluasi atas perbandingan antara target dan realisasi kinerja, baik pada aspek produksi, portofolio, pembiayaan atau investasi, pendapatan, maupun laba rugi, dilakukan secara berkala untuk memastikan keselarasan antara pelaksanaan strategi dan dinamika kondisi usaha.

Comparison of Production Targets and Performance, Portfolio, Financing or Investment Targets, Revenue, and Profit and Loss [POJK F.2]

The Company consistently monitors the achievement of its operational and financial performance against predetermined targets as part of its strategic planning process. Periodic evaluations of the variance between targets and actual performance—across production, portfolio, financing or investment, revenue, and profit and loss—are conducted to ensure alignment between strategy execution and evolving business conditions.

Perbandingan Target dan Kinerja Portofolio, Target Pembiayaan, atau Investasi pada Instrumen Keuangan atau Proyek yang Sejalan dengan Keuangan Berkelanjutan [POJK F.3]

Sepanjang 3 (tiga) tahun terakhir, Perseroan tidak memiliki atau menjalankan program investasi pada instrumen keuangan atau proyek berkelanjutan sehingga tidak terdapat informasi mengenai perbandingan target dan kinerja portofolio, target pembiayaan, atau investasi pada instrumen keuangan atau proyek yang sejalan dengan keuangan berkelanjutan.

Comparison of Portfolio Targets and Performance, Financing Target, or Investment on Financial Instruments or Projects Aligned with Sustainable Finance [POJK F.3]

Over the past 3 (three) years, the Company has not held or implemented any investment programs in financial instruments or sustainable projects; therefore, there is no information available regarding the comparison of portfolio target and performance, financing target, or investment on financial instruments or projects aligned with sustainable finance.

Nilai Ekonomi yang Dihasilkan dan Didistribusikan [GRI 201-1]

Penciptaan dan distribusi nilai ekonomi merupakan komponen fundamental dalam memastikan keberlanjutan usaha Perseroan. Nilai ekonomi yang dihasilkan tidak hanya mencerminkan kinerja finansial, tetapi juga menggambarkan kontribusi Perseroan dalam menciptakan manfaat nyata bagi para pemangku kepentingan, termasuk karyawan, pemasok, pemerintah, pemegang saham, serta masyarakat di sekitar wilayah operasional. Melalui pengelolaan sumber daya yang efisien, transparan, dan bertanggung jawab, Perseroan berupaya memastikan bahwa nilai ekonomi yang dihasilkan dapat didistribusikan secara proporsional untuk mendukung pertumbuhan ekonomi yang inklusif dan berkelanjutan.

Generated and Distributed Economic Value [GRI 201-1]

The creation and distribution of economic value is a fundamental component in ensuring the Company's business sustainability. The economic value generated not only reflects financial performance but also demonstrates the Company's contribution to delivering tangible benefits to all stakeholders, including employees, suppliers, the government, shareholders, and communities surrounding its operational areas. Through efficient, transparent, and responsible resource management, the Company seeks to ensure that the economic value generated is proportionally distributed to support inclusive and sustainable economic growth.

Distribusi nilai ekonomi dilakukan melalui berbagai bentuk, seperti pembayaran remunerasi kepada karyawan, pembelian barang dan jasa dari pemasok lokal, kontribusi pajak kepada pemerintah, dividen kepada pemegang saham, serta pelaksanaan program tanggung jawab sosial yang memberikan dampak positif bagi masyarakat. Pendekatan ini menegaskan komitmen Perseroan dalam menjaga keseimbangan antara pencapaian kinerja finansial dan penciptaan nilai sosial-ekonomi yang berkelanjutan bagi seluruh pemangku kepentingan.

Informasi mengenai nilai ekonomi yang dihasilkan dan didistribusikan Perseroan sepanjang 3 (tiga) tahun terakhir diuraikan sebagai berikut:

The distribution of economic value is carried out through a number of different channels, such as employee remuneration, procurement of goods and services from local suppliers, tax contributions to the government, dividends to the shareholders, and the implementation of social responsibility programs that create positive impacts for the community. This approach underscores the Company's commitment to maintaining a balance between financial performance and the creation of sustainable socio-economic value for all stakeholders.

Information on the economic value generated and distributed by the Company over the past 3 (three) years is presented as follows:

(dalam jutaan Rupiah / in million Rupiah)

Uraian	2025	2024	2023	Description
Nilai Ekonomi Langsung yang Diperoleh (Pendapatan) Direct Economic Value Generated (Revenue)				
Pendapatan Neto	2.760.422	1.920.812	702.068	Net Revenues
Hasil Penjualan Aset Tetap	110	345	226	Proceeds from Sale of Fixed Assets
Pendapatan Lainnya – Neto	-	-	9.711	Other Income – Net
Jumlah	2.760.532	1.921.157	712.005	Total
Nilai Ekonomi yang Diatribusikan Economic Value Attributed				
Pembayaran Kas kepada Pemasok dan Beban Usaha	(1.922.164)	(1.303.552)	(519.070)	Cash Payments to Supplier and Operating Expenses
Beban Lainnya – Neto	(58.026)	(90.544)	-	Other Expenses - Net
Pembayaran Kas kepada Karyawan	(844.217)	(508.783)	(160.131)	Cash Payments to Employees
Pembayaran Beban Keuangan	(266.561)	(200.327)	(86.499)	Payment for Finance Cost
Pajak Penghasilan	(3.279)	(18.184)	(1.979)	Income Taxes
Biaya CSR	(813)	(1.690)	(3.694)	CSR Cost
Jumlah	(3.095.060)	(2.123.080)	(771.373)	Total
Nilai Ekonomi yang Disimpan	(334.528)	(201.923)	(59.368)	Economic Value Retained

Kontribusi Pajak

Perseroan memandang pengelolaan pajak sebagai bagian penting dari kontribusi nilai ekonomi. Pajak tidak hanya merupakan kewajiban hukum, tetapi juga kontribusi nyata Perseroan bagi pembangunan ekonomi nasional dan keberlanjutan negara. Oleh karena itu, Perseroan memastikan bahwa kebijakan dan praktik perpajakan dijalankan secara transparan, akuntabel, dan sejalan dengan ketentuan perundang-undangan yang berlaku. [GRI 3-3]

Pendekatan Perseroan terhadap Pajak [GRI 207-1]

Perseroan mengelola pajak berlandaskan pada prinsip kepatuhan penuh, transparansi, dan integritas. Perseroan berkomitmen melaksanakan seluruh kewajiban perpajakan

Tax Contribution

The Company views tax management as an integral part of its economic value contribution. Taxes are not only a legal obligation but also a tangible contribution to national economic development and the sustainability of the state. Accordingly, the Company ensures that its tax policies and practices are implemented transparently, accountably, and in compliance with applicable laws and regulations. [GRI 3-3]

The Company's Approach to Tax [GRI 207-1]

The Company manages taxation based on the principles of full compliance, transparency, and integrity. It is committed to fulfilling all tax obligations accurately and on time, in accordance

tepat waktu, akurat, dan sesuai ketentuan yang berlaku di Indonesia. Perseroan tidak melakukan praktik *aggressive tax planning* maupun strategi yang bertujuan menghindari kewajiban pajak. Seluruh aktivitas bisnis, transaksi, dan struktur operasional disusun untuk mencerminkan kegiatan ekonomi yang sebenarnya, selaras dengan prinsip *substance over form*.

Dalam operasionalnya, Perseroan mengutamakan:

1. Kepatuhan terhadap ketentuan perpajakan nasional;
2. Pencatatan dan pelaporan pajak yang akurat;
3. Pembayaran pajak sebagai bagian dari kontribusi sosial dan ekonomi; serta
4. Penerapan prinsip kehati-hatian dalam setiap keputusan yang berdampak fiskal.

Tata Kelola, Pengendalian, dan Manajemen Risiko Pajak [GRI 207-2]

Perseroan menerapkan tata kelola pajak yang kuat sebagai bagian dari sistem pengendalian internal dan manajemen risiko perusahaan. Direksi, melalui unit keuangan dan akuntansi, bertanggung jawab untuk memastikan bahwa seluruh aktivitas perpajakan dikelola secara efektif, termasuk perencanaan pajak, pelaporan, serta pemenuhan administrasi perpajakan.

Pengendalian pajak dilakukan melalui:

1. Penerapan prosedur standar operasional ("SOP") perpajakan;
2. Pemantauan kepatuhan pajak dan audit internal secara berkala;
3. Verifikasi atas perhitungan dan pelaporan pajak;
4. Konsultasi dengan penasihat pajak eksternal untuk isu-isu teknis; serta
5. Identifikasi risiko seperti perubahan regulasi, kesalahan administrasi, dan potensi sengketa pajak.

Setiap risiko perpajakan dievaluasi secara berkala untuk memastikan bahwa potensi dampaknya terhadap operasional, reputasi, dan keberlanjutan usaha dapat diminimalkan. Temuan atau rekomendasi dari audit internal dan eksternal digunakan untuk perbaikan sistem perpajakan secara berkelanjutan.

Keterlibatan Pemangku Kepentingan dan Pengelolaan Isu Terkait Pajak [GRI 207-3]

Perseroan menyadari bahwa topik pajak merupakan isu yang sensitif dan penting bagi pemangku kepentingan, termasuk regulator, pemegang saham, masyarakat umum, dan mitra bisnis. Oleh karena itu, Perseroan mengedepankan komunikasi yang terbuka dan transparan dalam penyampaian informasi terkait pajak.

with applicable regulations in Indonesia. The Company does not engage in aggressive tax planning or strategies aimed at avoiding tax obligations. All business activities, transactions, and operational structures are designed to reflect genuine economic activities, in line with the principle of substance over form.

In its operations, the Company prioritizes:

1. Compliance with national tax regulations;
2. Accurate tax recording and reporting;
3. Tax payments as part of social and economic contribution; and
4. The application of prudence in all fiscally impactful decisions.

Tax Governance, Control, and Risk Management [GRI 207-2]

The Company implements strong tax governance as part of its internal control and corporate risk management systems. The Board of Directors, through the finance and accounting units, is responsible for ensuring that all tax-related activities are effectively managed, including tax planning, reporting, and administrative compliance.

Tax controls include:

1. Implementation of standard operating procedures ("SOPs") for taxation;
2. Periodic monitoring of tax compliance and internal audits;
3. Verification of tax calculations and reporting;
4. Consultation with external tax consultant on technical issues; and
5. Identification of risks, such as regulatory changes, administrative errors, and potential tax disputes.

All tax risks are periodically evaluated to ensure that potential impacts on operations, reputation, and business sustainability are minimized. Findings or recommendations from internal and external audits are used to continuously improve the tax management system.

Stakeholder Engagement and Management of Tax-Related Issues [GRI 207-3]

The Company recognizes that tax is a sensitive and important issue for all stakeholders, including regulators, shareholders, the public, and business partners. Therefore, it prioritizes open and transparent communication in delivering tax-related information.

Keterlibatan pemangku kepentingan terkait pajak dilakukan melalui:

1. Kepatuhan penuh terhadap pelaporan pajak kepada otoritas;
2. Penyediaan informasi perpajakan yang jelas dan relevan melalui Laporan Tahunan dan Laporan Keberlanjutan;
3. Keterbukaan dalam merespons klarifikasi atau permintaan informasi dari regulator;
4. Penerapan etika bisnis dalam transaksi dan keputusan yang berpotensi berdampak fiskal; serta
5. Edukasi internal untuk meningkatkan kesadaran karyawan mengenai pentingnya kepatuhan pajak.

Perseroan memastikan bahwa setiap perhatian dan harapan pemangku kepentingan terkait pajak dikelola secara profesional, objektif, dan sesuai prinsip kehati-hatian. Dengan demikian, Perseroan dapat menjaga reputasi korporasi dan memperkuat kepercayaan publik terhadap tata kelola perusahaan.

Pelaporan Pajak [GRI 207-4]

Terkait dengan kewajiban perpajakan, Perseroan hanya beroperasi di wilayah Indonesia tanpa memiliki cabang atau kantor operasional di luar negeri. Oleh karena itu, seluruh kewajiban dan pelaporan pajak Perseroan terfokus pada yurisdiksi Indonesia. Hal ini memastikan bahwa seluruh kegiatan perpajakan yang dilakukan sepenuhnya sesuai dengan peraturan dan ketentuan yang berlaku di dalam negeri. Adapun pajak yang dibayarkan Perseroan selama 3 (tiga) tahun terakhir diuraikan sebagai berikut:

Stakeholder engagement on tax matters is carried out through:

1. Full compliance with tax reporting to authorities;
2. Provision of clear and relevant tax information through the Annual Report and Sustainability Report;
3. Transparency in responding to inquiries or information requests from regulators;
4. Application of business ethics in transactions and decisions with potential fiscal impact; and
5. Internal education to raise employee awareness on the importance of tax compliance.

The Company ensures that all stakeholder concerns and expectations regarding taxation are managed professionally, objectively, and with prudence. This approach safeguards corporate reputation and strengthens public trust in the Company's governance.

Tax Reporting [GRI 207-4]

The Company operates solely within Indonesia and does not have branches or operational offices abroad. Therefore, all tax obligations and reporting are focused on the Indonesian jurisdiction. This ensures that all tax activities are fully compliant with domestic regulations. Information on taxes paid by the Company over the past 3 (three) years is presented as follows:

(dalam jutaan Rupiah / in million rupiah)

Uraian	2025	2024	2023	Description
PPh Pasal 21	14.461	12.112	17.178	Article 21 Income Tax
PPh Pasal 22	1.216	1.146	1.067	Article 22 Income Tax
PPh Pasal 23	1.068	1.932	1.991	Article 23 Income Tax
PPh Pasal 26	1.066	86	287	Article 26 Income Tax
PPh Pasal 4 ayat (2)	579	10.594	8.333	Article 4 paragraph (2) Income Tax (PPh)
Pajak Bumi dan Bangunan	100	100	104	Land and Building Tax
Pajak Pertambahan Nilai	21.850	17.871	22.083	Added Value Tax
Jumlah Pembayaran Pajak	40.340	43.841	51.043	Total Tax Payment

Kinerja Lingkungan Hidup Environmental Performance

Perseroan memandang pengelolaan lingkungan hidup sebagai aspek strategis dalam memastikan keberlanjutan usaha dan menciptakan nilai jangka panjang bagi para pemangku kepentingan. Kesadaran bahwa aktivitas bisnis memiliki potensi dampak terhadap lingkungan mendorong Perseroan untuk mengintegrasikan prinsip-prinsip keberlanjutan ke dalam setiap proses operasional. Pendekatan ini selaras dengan SDGs, kebijakan pemerintah, serta ketentuan POJK No. 51/2017 tentang Penerapan Keuangan Berkelanjutan, yang menekankan bahwa keberhasilan perusahaan tidak hanya diukur dari profitabilitas, tetapi juga dari kontribusinya terhadap kesejahteraan sosial dan kelestarian lingkungan.

Dalam implementasinya, Perseroan terus mengoptimalkan berbagai inisiatif lingkungan sesuai kapasitas dan karakteristik kegiatan operasional. Upaya tersebut meliputi pengelolaan energi yang efisien, pengendalian emisi, penerapan sistem pengelolaan limbah yang bertanggung jawab, serta peningkatan efisiensi operasional untuk meminimalkan dampak ekologis. Perseroan juga mendorong inovasi bisnis hijau melalui adopsi teknologi ramah lingkungan, pengurangan jejak karbon, serta penguatan praktik lingkungan di seluruh rantai pasokan.

Melalui berbagai upaya terstruktur dan berkelanjutan tersebut, Perseroan menegaskan komitmennya untuk berkontribusi pada pelestarian lingkungan hidup, mendukung pembangunan yang berkelanjutan, dan mewujudkan kualitas hidup yang lebih baik bagi generasi mendatang.

Biaya Lingkungan Hidup [POJK F.4]

Perseroan mengalokasikan biaya khusus untuk mendukung berbagai inisiatif lingkungan, mencakup efisiensi energi, pengelolaan limbah, pengendalian emisi, serta pemenuhan regulasi terkait. Alokasi biaya ini mencerminkan investasi nyata Perseroan dalam praktik bisnis yang berkelanjutan dan dirancang untuk memastikan setiap program lingkungan berjalan efektif, memberikan dampak positif terhadap ekosistem, dan memperkuat kontribusi Perseroan bagi seluruh pemangku kepentingan. Informasi mengenai alokasi biaya

The Company views environmental management as a strategic aspect in ensuring business sustainability and creating long-term value for all stakeholders. Recognizing that business activities have the potential to impact the environment, the Company integrates sustainability principles into every operational process. This approach aligns with the SDGs, government policies, and POJK No. 51/2017 on the Implementation of Sustainable Finance, which emphasizes that corporate success is measured not only by profitability but also by contributions to social welfare and environmental preservation.

In practice, the Company continuously optimizes a number of environmental initiatives in accordance with the capacity and characteristics of its operations. These efforts include efficient energy management, emission control, implementation of responsible waste management systems, and operational efficiency improvements to minimize ecological impacts. The Company also promotes green business innovation through the adoption of environmentally friendly technologies, reduction of carbon footprint, and enhancement of environmental practices across the entire supply chain.

Through these structured and sustainable efforts, the Company reaffirms its commitment to contributing to environmental preservation, supporting sustainable development, and fostering a better quality of life for future generations.

Environmental Costs [POJK F.4]

The Company allocates dedicated expenditures to support a number of different environmental initiatives, including energy efficiency, waste management, emission control, and compliance with relevant regulations. This allocation reflects the Company's tangible investment in sustainable business practices and is designed to ensure that each environmental program operates effectively, delivers positive impacts on the ecosystem, and reinforces the Company's contribution to all stakeholders. Information on the environmental expenditure

lingkungan hidup yang direalisasikan Perseroan sepanjang 3 (tiga) tahun terakhir diuraikan sebagai berikut:

incurred by the Company over the past 3 (three) years is presented as follows:

(dalam jutaan Rupiah / in million Rupiah)

Uraian	2025	2024	2023	Description
Penggunaan Energi	10.109.422	15.221	11.671	Energy Consumption
Pengendalian Emisi	8.165	-	-	Emission Control
Penggunaan Air	109.578	25.898	13.529	Water Use
Jumlah	10.227.165	41.119	25.200	Total

Catatan: Data biaya lingkungan di atas mencakup karyawan Perseroan serta 3 (tiga) Entitas Anak, yaitu Holi, Ethica, dan Probiotec Pty Ltd.

Note: The environmental cost data above includes the Company's employees as well as three Subsidiaries, namely Holi, Ethica, and Probiotec Pty Ltd.

Penggunaan Material yang Ramah Lingkungan [POJK F.5]

Perseroan menempatkan penggunaan material yang ramah lingkungan sebagai bagian penting dalam upaya meminimalkan dampak ekologis dari aktivitas operasional. Pendekatan ini sejalan dengan komitmen Perseroan untuk mengintegrasikan prinsip keberlanjutan ke dalam proses bisnis, sekaligus memastikan bahwa pemanfaatan sumber daya dilakukan secara bijak dan bertanggung jawab. Upaya ini tidak hanya bertujuan mengurangi beban lingkungan, tetapi juga mendukung terciptanya efisiensi jangka panjang dan menjaga keseimbangan ekosistem di sekitar wilayah operasional.

[GRI 3-3]

Dalam praktiknya, Perseroan menerapkan sejumlah inisiatif yang sesuai dengan karakteristik kegiatan operasional. Pemanfaatan potongan rumput sebagai pupuk alami dilakukan untuk meningkatkan kesuburan tanah sekaligus mengurangi volume limbah organik. Selain itu, pengelolaan sistem irigasi dioptimalkan melalui pemanfaatan saluran air eksternal guna menekan ketergantungan terhadap air tanah dan menjaga keberlanjutan sumber daya air. [GRI 3-3]

Di sektor farmasi, penggunaan material ramah lingkungan menghadapi tantangan tersendiri karena adanya persyaratan ketat terkait mutu, keamanan, dan kepatuhan regulasi. Meskipun demikian, Perseroan terus berupaya mencari solusi inovatif yang mampu menyeimbangkan tanggung jawab lingkungan dengan kualitas produk. Melalui berbagai langkah tersebut, Perseroan menegaskan komitmennya untuk terus mengintegrasikan nilai-nilai keberlanjutan dalam setiap aspek operasional, sehingga mampu memberikan dampak positif yang berkelanjutan bagi lingkungan dan pemangku kepentingan.

[GRI 3-3]

Use of Eco-Friendly Materials [POJK F.5]

The Company considers the use of eco-friendly materials as a key component in minimizing the ecological impact of its operational activities. This approach aligns with the Company's commitment to integrating sustainability principles into business processes, while ensuring that resource utilization is conducted wisely and responsibly. These efforts have a purpose not only to reduce environmental burden but also to support long-term efficiency and maintain ecosystem balance around operational areas. [GRI 3-3]

In practice, the Company implements several initiatives tailored to the characteristics of its operations. For example, grass clippings are utilized as natural fertilizer to enhance soil fertility while reducing the volume of organic waste. In addition, irrigation system management are optimized by utilizing external water channels to reduce dependency on groundwater and ensure the sustainability of water resources. [GRI 3-3]

In the pharmaceutical sector, the use of eco-friendly materials presents particular challenges due to stringent requirements related to quality, safety, and regulatory compliance. Nevertheless, the Company continues to pursue innovative solutions that balance environmental responsibility with product quality. Through these measures, the Company reaffirms its commitment to integrating sustainability values across all operational aspects, thereby delivering lasting positive impacts for the environment and stakeholders. [GRI 3-3]

Informasi mengenai material yang digunakan Perseroan sepanjang 3 (tiga) tahun terakhir diuraikan sebagai berikut: [GRI 301-1]

Information on the materials used by the Company over the past 3 (three) years is presented as follows: [GRI 301-1]

Uraian	Satuan Unit	2025	2024	2023	Description
Material Terbarukan	Kg	67.762	244.234	345.807	Renewable Material
Material Tak Terbarukan		23.497.594	16.948.012	19.419.078	Non-Renewable Material
Jumlah Penggunaan Material		23.565.357	17.192.246	19.764.885	Total Material Usage
Jumlah Material Daur Ulang yang Digunakan	Kg	-	-	-	Total Recycle Material Used
Persentase Penggunaan Material Daur Ulang [GRI 301-2]	%	-	-	-	Percentage Recycle Material Usage [GRI 301-2]

Penggunaan Energi [POJK F.6, F.7]

Aktivitas operasional Perseroan memerlukan pasokan energi untuk mendukung kelancaran proses produksi dan kegiatan perkantoran. Energi listrik yang dipasok oleh Perusahaan Listrik Negara ("PLN") dimanfaatkan untuk menggerakkan mesin produksi, mengoperasikan perangkat elektronik, serta menunjang sarana dan prasarana kantor, seperti pendingin ruangan, lift, kulkas, dan pencahayaan. Selain listrik, Perseroan juga menggunakan bahan bakar minyak ("BBM") untuk pengoperasian genset, alat berat, serta kendaraan operasional guna memastikan kegiatan logistik dan produksi berjalan optimal. [GRI 3-3]

Sebagai bagian dari komitmen menuju bisnis yang lebih hijau, Perseroan melaksanakan program efisiensi energi yang menjadi bagian integral dari strategi keberlanjutan. Melalui program ini, Perseroan secara berkelanjutan mengendalikan dan meningkatkan efisiensi penggunaan energi di seluruh unit operasional, sekaligus mengendalikan dampak lingkungan yang ditimbulkan. Kebijakan ini berlandaskan pada prinsip industri hijau dan Kebijakan Mutu Perusahaan yang menekankan efisiensi sumber daya, pengurangan emisi karbon, serta peningkatan kinerja lingkungan. Perseroan juga terus mengadopsi teknologi hemat energi dan menerapkan praktik kerja yang ramah lingkungan guna memastikan pertumbuhan bisnis yang selaras dengan kelestarian lingkungan. Beberapa penerapan kebijakan tersebut meliputi:

1. Mengefisiensikan penggunaan bahan bakar *boiler* dan genset dengan mengubah bahan bakar solar ke gas di mana efisiensi per bulan mencapai 43% dan secara *value* mencapai kurang lebih Rp40-50 juta per bulan;
2. Efisiensi listrik melalui program penggantian lampu menjadi lampu *Light-Emitting Diode* ("LED");

Energy Consumption [POJK F.6, F.7]

The Company's operational activities require a reliable energy supply to support smooth production processes and office operations. Electricity supplied by the State Electricity Company ("PLN") is utilized to power production machinery, operate electronic devices, and support office facilities and infrastructure, such as air conditioning, elevators, refrigerators, and lighting. In addition to electricity, the Company uses petroleum fuel ("BBM") to operate generators, heavy equipment, and operational vehicles to ensure logistics and production activities run optimally. [GRI 3-3]

As part of its commitment to a greener business, the Company implements an energy efficiency program that is an integral part of its sustainability strategy. Through this program, the Company continuously monitors and improves energy efficiency across all operational units while managing the associated environmental impacts. This policy is grounded in the principles of green industry and the Company's Quality Policy, emphasizing resource efficiency, carbon emission reduction, and enhanced environmental performance. The Company also continues to adopt energy-saving technologies and implement environmentally friendly work practices to ensure business growth aligns with environmental preservation. Key implementations of this policy include:

1. Optimizing fuel consumption for boilers and generators by changing diesel fuel to gas, where the efficiency per month reaches 43% and the value reaches approximately 40-50 million per month;
2. Electrical efficiency by replacing lamps with Light-Emitting Diode ("LED") lamps;

3. Melakukan penempatan label hemat energi di beberapa tempat;
4. Menggunakan sensor gerak/sensor cahaya;
5. Menggunakan atau penggantian motor penggerak dengan menggunakan sistem *inverter*; serta
6. Mengatur program *scheduling* operasional mesin produksi dan utilitas.

Informasi mengenai penggunaan energi Perseroan sepanjang 3 (tiga) tahun terakhir diuraikan sebagai berikut:

3. Placing energy-saving labels in several places;
4. Using motion sensors/light sensors;
5. Using or replacing the drive motor with an inverter system; and
6. Managing production and utility machinery operational scheduling program.

Information on the Company's energy consumption over the past 3 (three) years is presented as follows:

Uraian	Satuan Unit	2025	2024 ^{*)}	2023 ^{*)}	Description
Penggunaan BBM Solar [GRI 302-1] Diesel Fuel Consumption					
Pyfa	GJ	2.770,00	133,96	210,91	Pyfa
Holi		74,00	68,21	2.982,92	Holi
Ethica		-	67,89	93,71	Ethica
Probiotec Pty Ltd		-	-	-	Probiotec Pty Ltd
Jumlah		2.844,00	270,06	3.287,54	Total
Intensitas Penggunaan BBM		0,0010303	0,0001406	0,0046827	Fuel Consumption Intensity
Efisiensi Penggunaan BBM		0,0008897	(0,0045421)	(0,0041254)	Fuel Consumption Efficiency
Penggunaan Listrik [ESG E-03] [GRI 302-1] Electricity Consumption					
Pyfa	GJ	10.629,90	9.515,69	9.006,25	Pyfa
Holi		10.194,97	27.291,60	14.165,65	Holi
Ethica		21.470,40	23.224,32	22.802,40	Ethica
Probiotec Pty Ltd		36.378,45	-	-	Probiotec Pty Ltd
Jumlah		78.673,32	60.031,61	45.974,30	Total
Intensitas Penggunaan Listrik [GRI 302-3]	GJ/Juta Rupiah	0,0285005	0,0312532	0,0654841	Electricity Consumption Intensity [GRI 302-3]
Efisiensi Penggunaan Listrik [GRI 302-4]	GJ/Million Rupiah	0,0027528	(0,0342309)	0,0170324	Electricity Consumption Efficiency [GRI 302-3]
Penggunaan Compressed Natural Gas ("CNG") [GRI 302-1] Use of Compressed Natural Gas ("CNG")					
Ethica	GJ	25.942,76	29.927,70	29.292,56	Ethica
Intensitas Penggunaan CNG	GJ/Juta Rupiah	0,0093981	0,0155808	0,0417233	CNG Consumption Intensity
Efisiensi Penggunaan CNG	GJ/Million Rupiah	0,0061826	0,0261425	-	CNG Consumption Efficiency

*) Data disajikan kembali.

*) Data restated.

Sampai dengan akhir tahun 2025, Perseroan hanya melaporkan penggunaan energi langsung dan belum melakukan penghitungan energi yang digunakan secara tidak langsung.

As of the end of 2025, the Company has reported only direct energy consumption and has not yet calculated its indirect energy consumption.

Pengendalian Emisi [POJK F.11, F.12]

Pengendalian emisi menjadi salah satu fokus utama Perseroan dalam menjalankan operasional yang bertanggung jawab terhadap lingkungan. Mengingat aktivitas bisnis Perseroan melibatkan penggunaan mesin produksi, sarana dan prasarana kantor, serta energi yang berpotensi menghasilkan emisi, Perseroan berkomitmen untuk melakukan pemantauan,

Emission Control [POJK F.11, F.12]

Emission control is one of the Company's key priorities in conducting environmentally responsible operations. Given that the Company's business activities involve the use of production machinery, office facilities and infrastructure, as well as energy consumption that may generate emissions, the Company is committed to continuously monitoring,

pengukuran, dan pengelolaan emisi secara berkelanjutan. Upaya ini bertujuan untuk mengurangi dampak lingkungan yang dihasilkan dari kegiatan produksi, konsumsi bahan bakar, serta aktivitas logistik. [GRI 3-3]

Sebagai bagian dari komitmen tersebut, Perseroan mulai melakukan pengukuran emisi gas rumah kaca ("GRK") secara terstruktur untuk memastikan setiap sumber emisi dapat dikelola dengan baik. Pengukuran ini mencakup emisi Cakupan 1 dan Cakupan 2, yang dilakukan dengan mengacu pada *Greenhouse Gas* ("GHG") Protocol. Emisi Cakupan 1 merupakan emisi langsung dari pembakaran bahan bakar fosil pada mesin, kendaraan, dan alat berat. Sementara itu, emisi Cakupan 2 berasal dari penggunaan listrik yang disuplai oleh pihak eksternal, seperti PLN, untuk menunjang kegiatan produksi dan operasional kantor. Pengukuran atas kedua cakupan tersebut dilakukan dengan metodologi sebagai berikut: [GRI 3-3]

measuring, and managing emissions. These efforts aim to reduce the environmental impact resulting from production activities, fuel consumption, and logistics operations. [GRI 3-3]

As part of this commitment, the Company has begun structured measurements of greenhouse gas ("GHG") emissions to ensure that all emission sources are properly managed. This measurement covers Scope 1 and Scope 2 emissions, following the Greenhouse Gas ("GHG") Protocol. Scope 1 emissions represent direct emissions from the combustion of fossil fuels in machinery, vehicles, and heavy equipment, while Scope 2 emissions came from electricity consumption supplied by external parties, such as PLN, to support production and office operations. The measurement of both scopes is conducted using the following methodology: [GRI 3-3]

Emisi Gas Rumah Kaca Cakupan 1 Scope 1 Greenhouse Gas Emissions	Emisi Gas Rumah Kaca Cakupan 2 Scope 2 Greenhouse Gas Emissions
$\Sigma \text{ Emisi} = \text{Konsumsi Bahan Bakar (liter)} \times \text{Faktor Emisi (Kg/Tj)} \times \text{NCV (Tj/liter)}$ $\Sigma \text{ Emission} = \text{Fuel Consumption (liter)} \times \text{Emission Factor (Kg/Tj)} \times \text{NCV (Tj/liter)}$	$\Sigma \text{ Emisi} = \text{Konsumsi Listrik (kWh)} \times \text{Faktor Emisi (kgCO}_2\text{/kWh)}$ $\Sigma \text{ Emission} = \text{Electricity Consumption (kWh)} \times \text{Emission Factor (kgCO}_2\text{/kWh)}$

Sebagai langkah lanjutan dalam pengelolaan emisi, Perseroan memperluas cakupan pemantauan hingga pada emisi GRK Cakupan 3 yang berkaitan dengan aktivitas di luar kendali langsung perusahaan. Emisi ini mencakup sumber tidak langsung dari rantai pasok, transportasi dan distribusi, penggunaan produk oleh konsumen, serta pengelolaan limbah operasional. Langkah ini mencerminkan kesadaran bahwa kontribusi terhadap perubahan iklim tidak hanya bersumber dari kegiatan internal, tetapi juga dari interaksi Perseroan dengan seluruh ekosistem bisnisnya. [GRI 3-3]

As a further step in emission management, the Company has expanded its monitoring scope to include Scope 3 GHG emissions, which relate to activities beyond the Company's direct control. These emissions include indirect sources from the supply chain, transportation and distribution, product use by consumers, and operational waste management. This initiative reflects the awareness that the Company's contribution to climate change extends beyond internal activities to its interactions with the entire business ecosystem. [GRI 3-3]

Meskipun data kuantitatif atas emisi Cakupan 3 belum tersedia hingga akhir periode pelaporan karena keterbatasan data dan kompleksitas penghitungan, Perseroan berkomitmen untuk memperkuat sistem pemantauan dan pelaporan emisi guna memastikan transparansi dan akurasi dalam penyampaian informasi keberlanjutan di masa mendatang.

Although quantitative data on Scope 3 emissions is not yet available at the end of the reporting period due to data limitations and calculation complexities, the Company is committed to strengthening its emission monitoring and reporting system to ensure transparency and accuracy in future sustainability disclosures.

Informasi mengenai jumlah emisi yang dihasilkan Perseroan sepanjang 3 (tiga) tahun terakhir diuraikan sebagai berikut:

Information on the Company's total emissions over the past 3 (three) years is presented as follows:

Emisi GRK yang Dihasilkan Perseroan [ESG E-01] GHG Emission Generated by the Company

Sumber Emisi	Satuan Unit	2025	2024 ¹⁾	2023 ¹⁾	Emission Source
Emisi Gas Rumah Kaca Cakupan 1 [GRI 305-1] Scope 1 Greenhouse Gas Emission					
Emisi Langsung dari Pembakaran Stasioner	TonCO ₂ e	9.137,40	1.700,23	1.898,82	Direct Emission from Stationary Combustion
Total Emisi Cakupan 1	TonCO₂e	9.137,40	1.700,23	1.898,82	Total Scope 1 Emission

Sumber Emisi	Satuan Unit	2025	2024 ^{*)}	2023 ^{*)}	Emission Source
Emisi Gas Rumah Kaca Cakupan 2 Tidak Langsung [GRI 305-2] Indirect Scope 2 Greenhouse Gas Emission					
Emisi Tidak Langsung dari Konsumsi Listrik yang Dibeli dari PLN	TonCO ₂ e	10.148,35	15.574,87	11.927,78	Indirect Emission from Electricity Consumption Purchased from PLN
Total Emisi Cakupan 2	TonCO₂e	10.148,35	15.574,87	11.927,78	Total Scope 2 Emission
Total Emisi Cakupan 1 dan 2	TonCO₂e	19.285,75	11.848,58	12.047,17	Total Scope 1 and 2 Emission
Intensitas Emisi Cakupan 1 dan 2 [GRI 305-4]	TonCO₂e/Juta Rupiah TonCO₂e/Million Rupiah	0,006987	0,006169	0,017160	Scope 1 and 2 Emission Intensity [GRI 305-4]
Efisiensi Emisi Cakupan 1 dan 2 [GRI 305-5]	TonCO₂e/Juta Rupiah TonCO₂e/Million Rupiah	(0,000818)	0,010991	-	Scope 1 and 2 Emission Efficiency [GRI 305-5]
Program Carbon Offsets/Credits^{**)}	TonCO₂e	-	-	-	Carbon Offsets/Credits Program^{**)}

Catatan: Data emisi GRK dihasilkan dari Pyfa, Holi, dan Ethica.

*) Data disajikan kembali.

**) Perseroan belum memiliki program terkait dengan carbon offsets/credits. Strategi pengurangan emisi GRK yang dijalankan lebih berfokus pada efisiensi penggunaan energi.

Notes: Environmental cost data from Pyfa, Holi and Ethica.

*) Data restated.

**) The Company currently does not have any program related to carbon offsets/credits. Its GHG emission reduction strategy remains focused on energy efficiency.

Intensitas Emisi GRK Cakupan 1 (satu) dan Cakupan 2 (dua) [ESG E-02] [GRI 305-4] Scope 1 (one) and Scope 2 (two) GHG Emission Intensity		
2025	2024 ^{*)}	2023 ^{*)}
0,006987 TonCO₂e/Juta Rupiah TonCO₂e/Million Rupiah	0,006169 TonCO₂e/Juta Rupiah TonCO₂e/Million Rupiah	0,017160 TonCO₂e/Juta Rupiah TonCO₂e/Million Rupiah

*) Data disajikan kembali.

*) Data restated.

Komitmen terhadap Pencapaian Net Zero Emission dan Efisiensi Emisi Gas Rumah Kaca [ESG E-06, E-07]

Perseroan berkomitmen mendukung pencapaian Net Zero Emission yang ditetapkan Indonesia di tahun 2060 melalui pengurangan emisi GRK secara terencana dan berkesinambungan. Untuk itu, Perseroan menetapkan target jangka panjang dalam menurunkan emisi dibandingkan tahun dasar, sekaligus memperkuat kontribusi terhadap upaya mitigasi perubahan iklim.

Komitmen tersebut diwujudkan melalui peningkatan efisiensi energi, pengurangan ketergantungan pada bahan bakar fosil, serta penerapan teknologi rendah karbon di seluruh proses operasional. Perseroan juga berfokus pada pengelolaan emisi di sepanjang rantai nilai, termasuk optimalisasi logistik, pemanfaatan energi terbarukan, dan kolaborasi dengan mitra usaha untuk menekan dampak lingkungan. Melalui inovasi berkelanjutan dan kepatuhan terhadap standar lingkungan, Perseroan berupaya mempercepat transisi menuju operasional beremisi rendah dan mewujudkan pertumbuhan yang ramah lingkungan.

Commitment to Achieving Net Zero Emission and Greenhouse Gas Emission Efficiency [ESG E-06, E-07]

The Company is committed to supporting Indonesia's Net Zero Emission target by 2060 through planned and continuous reductions in GHG emissions. To this end, the Company has established long-term targets to lower emissions relative to a baseline year, while strengthening its contribution to climate change mitigation efforts.

This commitment is realized through improving energy efficiency, reducing dependence on fossil fuels, and implementing low-carbon technologies across all operational processes. The Company also focuses on managing emissions throughout the value chain, including logistics optimization, utilization of renewable energy, and collaboration with business partners to minimize environmental impacts. Through continuous innovation and adherence to environmental standards, the Company strives to accelerate the transition toward low-emission operations and achieve environmentally responsible growth.

Penggunaan Air [POJK F.8] [ESG E-04]

Air merupakan sumber daya penting yang menunjang seluruh aktivitas Perseroan, baik untuk proses produksi maupun kebutuhan operasional. Menyadari pentingnya pengelolaan air yang efisien dan bertanggung jawab, Perseroan berkomitmen untuk memastikan setiap pemanfaatan air dilakukan secara bijak sesuai prinsip keberlanjutan. Air digunakan terutama untuk keperluan domestik, seperti sanitasi, konsumsi karyawan, dan pemeliharaan fasilitas operasional. Pasokan air diperoleh dari Perusahaan Daerah Air Minum ("PDAM") yang menjamin ketersediaan air bersih sesuai standar kualitas yang berlaku.

[GRI 3-3]

Untuk menjaga efisiensi dan akurasi penggunaan air, Perseroan melakukan pemantauan konsumsi secara sistematis melalui pencatatan manual dengan *flow meter* pada suplai air dari *deep well*. Selain itu, estimasi kebutuhan air domestik untuk kegiatan produksi dan operasional dilakukan berdasarkan dokumen Analisis Mengenai Dampak Lingkungan ("AMDAL"). Penerapan metode ini membantu Perseroan mengendalikan konsumsi air secara akurat, meningkatkan efisiensi penggunaan, serta menjamin kepatuhan terhadap standar pengelolaan lingkungan yang berlaku. [GRI 3-3]

Informasi mengenai penggunaan air Perseroan sepanjang 3 (tiga) tahun terakhir diuraikan sebagai berikut:

Water Use [POJK F.8] [ESG E-04]

Water is a vital resource supporting all of the Company's activities, both for production processes and operational needs. Recognizing the importance of efficient and responsible water management, the Company is committed to ensuring that water use is conducted wisely in accordance with sustainability principles. Water is primarily used for domestic purposes, such as sanitation, employee use, and maintenance of operational facilities. The water supply is sourced from the Local Water Supply Utility ("PDAM"), which ensures the availability of clean water in compliance with applicable quality standards. [GRI 3-3]

To maintain efficiency and accuracy in water use, the Company systematically monitors usage through manual recording with flow meters on water supplied from deep wells. In addition, domestic water requirements for production and operational activities are estimated based on the Environmental Impact Analysis ("EIA") document. This method helps the Company control water use accurately, improve usage efficiency, and ensure compliance with applicable environmental management standards. [GRI 3-3]

Information on the Company's water use over the past 3 (three) years is presented as follows:

Uraian	Satuan Unit	2025	2024	2023	Description
Penggunaan Air [GRI 303-3] Water Use					
Air Permukaan (Danau, Sungai, dan lainnya)					Surface Water (Lake, River, etc)
Ethica	m³	48.808	47.088	60.139	Ethica
Sub Jumlah		48.808	47.088	60.139	Sub Total
Air Tanah					Groundwater
Pyfa	m³	25.639	23.986	13.627	Pyfa
Holi		14.955	16.995	13.613	Holi
Sub Jumlah		40.594	40.981	27.240	Sub Total
Air Lainnya					Other Water
Probiotec Pty Ltd	m³	83.939	-	-	Probiotec Pty Ltd
Sub Jumlah		83.939	-	-	Sub Total
Jumlah		173.341	88.069	87.379	Total
Intensitas Penggunaan Air	m³/Juta Rupiah	0.063	0.046	0.124	Water Use Intensity
Efisiensi Penggunaan Air	m³/Million Rupiah	0.017	(0.079)	0.014	Water Use Efficiency

Di samping itu, Perseroan terus melanjutkan inisiatif terkait efisiensi air melalui berbagai upaya berikut:

1. Memantau pemakaian air harian dan didokumentasikan setiap bulan;
2. Melakukan estimasi penggunaan air domestik untuk produksi dan lain-lain yang tercantum di dalam Dokumen AMDAL; serta
3. Menyosialisasikan penghematan air kepada seluruh karyawan.

Sejalan dengan program efisiensi, Perseroan juga merealisasikan program inisiatif konservasi air sebagai wujud komitmen terhadap pelestarian sumber daya air dan keseimbangan ekosistem. Langkah-langkah konservasi yang dilakukan melalui berbagai upaya berikut:

1. Pembuatan sumur resapan di sejumlah titik di *area power and maintenance* dan belakang kantor;
2. Pembuatan 4 (empat) biopori pada pabrik Perseroan dan pembuatan sekitar 50 (lima puluh) lubang biopori pada sekitar bangunan dan kebun pabrik Perseroan;
3. Pemanfaatan *drain* atau buangan *air purified water* sistem untuk domestik; serta
4. Pemanfaatan *drain* atau buangan air *back wash* untuk domestik.

Pengelolaan Limbah [POJK F.14]

Perseroan menyadari bahwa aktivitas operasional di bidang farmasi berpotensi menghasilkan berbagai jenis limbah yang berdampak pada lingkungan. Limbah yang tidak dikelola dengan baik dapat menimbulkan risiko lingkungan, risiko kesehatan bagi masyarakat sekitar, risiko operasional, serta risiko kepatuhan terhadap regulasi kesehatan, lingkungan, dan farmasi. Oleh karena itu, pengelolaan limbah menjadi salah satu aspek yang paling penting dalam memastikan keberlanjutan operasional Perseroan. [GRI 3-3] [GRI 306-1]

Perseroan dan Entitas Anak melaksanakan pengelolaan limbah secara bertanggung jawab melalui kerja sama dengan pihak ketiga bersertifikasi, sesuai ketentuan peraturan yang berlaku. Limbah yang dihasilkan mencakup limbah cair, limbah bahan berbahaya dan beracun ("B3"), serta limbah non-B3. Informasi mengenai program pengelolaan limbah Perseroan diuraikan sebagai berikut: [GRI 306-2]

In addition, the Company continues to advance water efficiency initiatives through the following measures:

1. Monitor daily water use and documenting it on a monthly basis;
2. Estimate domestic water use for production and others listed in the EIA Document; and
3. Disseminate water saving effort to all employees.

In line with its efficiency programs, the Company has also implemented water conservation initiatives as part of its commitment to preserving water resources and maintaining ecosystem balance. Conservation measures are carried out through the following efforts:

1. Construction of infiltration wells at a number of points in the Power and Maintenance area and behind the office;
2. Construction of 4 (four) biopores at the Company's manufacturing facility and approximately 50 (fifty) biopores around the Company's buildings and factory gardens.
3. Utilization of drain or purified water system for domestic use; and
4. Utilization of drain or backwash water for domestic use.

Waste Management [POJK F.14]

The Company recognizes that its pharmaceutical operations have the potential to generate a number of different types of waste that may impact the environment. Improperly managed waste can pose environmental risks, health risks to surrounding communities, operational risks, as well as compliance risks related to health, environmental, and pharmaceutical regulations. Therefore, waste management is one of the most critical aspects in ensuring the sustainability of the Company's operations. [GRI 3-3] [GRI 306-1]

The Company and its Subsidiaries implement responsible waste management through collaboration with certified third-party providers, in accordance with applicable regulations. The waste generated includes liquid waste, hazardous and toxic waste ("B3"), and non-hazardous and toxic waste. Information regarding the Company's waste management programs is presented as follows: [GRI 306-2]

Limbah Air [GRI 306-2] Wastewater

Limbah air Perseroan berasal dari kegiatan rumah tangga dan operasional produksi. Seluruh limbah air tersebut diolah melalui Instalasi Pengolahan Air Limbah (IPAL) sebelum dibuang ke badan air. IPAL Perseroan menerapkan kombinasi metode pengolahan fisika, kimia, dan biologi, termasuk proses koagulasi dan flokulasi serta pengolahan biologis menggunakan bakteri aerob dan anaerob. IPAL memiliki kapasitas pengolahan sebesar 80 m³ per hari dan dirancang untuk memastikan kualitas air limbah memenuhi baku mutu lingkungan yang berlaku. Untuk memastikan kepatuhan terhadap peraturan lingkungan, Perseroan secara rutin melakukan pengujian kualitas air limbah setiap bulan melalui laboratorium eksternal berizin, guna memastikan air limbah yang dibuang telah memenuhi standar baku mutu yang ditetapkan.

The Company's wastewater originates from household activities and production operations. All wastewater is treated through the Wastewater Treatment Plant (WWTP) before being discharged into water bodies. The Company's WWTP applies a combination of physical, chemical, and biological treatment methods, including coagulation and flocculation processes as well as biological treatment using aerobic and anaerobic bacteria. The WWTP has a treatment capacity of 80 m³ per day and is designed to ensure that wastewater quality meets applicable environmental standards. To ensure compliance with environmental regulations, the Company conducts monthly wastewater quality testing through a licensed external laboratory, ensuring that discharged wastewater meets the required environmental quality standards.

Limbah B3 [GRI 306-2] Hazardous and Toxic Waste

Limbah B3 adalah limbah yang mengandung zat-zat yang bersifat berbahaya dan beracun, yang dapat membahayakan makhluk hidup serta lingkungan. Dalam pengelolaan limbah B3, Perseroan telah memperoleh surat izin penyimpanan sementara limbah B3 yang diterbitkan oleh Badan Lingkungan Hidup setempat, sesuai dengan lokasi operasional Perseroan dan Entitas Anak.

Limbah B3 yang dihasilkan oleh Perseroan melalui PT Holi Pharma diklasifikasikan ke dalam 14 kode Limbah B3 sesuai dengan ketentuan yang berlaku, yang terdiri dari:

1. Accu atau baterai bekas;
2. Limbah laboratorium yang mengandung B3;
3. Pelarut bekas lainnya yang belum dikodefikasi;
4. Kemasan bekas B3;
5. Minyak pelumas bekas, antara lain minyak hidrolik, minyak mesin, minyak *gear*, minyak pelumasan, minyak insulasi, minyak perpindahan panas (*heat transmission oil*), *grit chambers*, separator, dan/atau campurannya;
6. Limbah resin atau penukar ion;
7. Limbah elektronik, termasuk *cathode ray tube* (CRT), lampu TL, *printed circuit board* (PCB), dan kawat logam;
8. Filter bekas dari fasilitas pengendalian pencemaran udara;
9. Kain majun bekas (*used rags*) dan sejenisnya;
10. Bahan atau produk yang tidak memenuhi spesifikasi teknis, kedaluwarsa, atau sisa;
11. Residu proses produksi dan formulasi;
12. Lumpur (*sludge*) dari IPAL;
13. Bahan kimia kedaluwarsa; dan
14. Residu sampel Limbah B3.

Sebagai bentuk pengelolaan limbah B3, PT Holi Pharma memiliki 2 (dua) tempat penyimpanan sementara (TPS) Limbah B3 yang telah berizin dengan kapasitas total sebesar 7,22 ton per bulan. Limbah B3 tersebut selanjutnya diangkut dan dimusnahkan oleh pengelola Limbah B3 berizin, yaitu PT Wastec International, sesuai dengan ketentuan peraturan perundang-undangan yang berlaku.

Hazardous and toxic waste is waste that contains substances that are dangerous and toxic, which can harm living creatures and the environment. In the management of Hazardous and toxic waste, the Company has obtained a temporary storage permit for Hazardous and toxic waste issued by the Local Environment Agency, in accordance with the location of the Company's operations and Subsidiaries.

Hazardous and Toxic (B3) Waste generated by the Company through PT Holi Pharma is classified into 14 B3 waste codes in accordance with applicable regulations, consisting of:

1. Used accumulators or batteries;
2. Laboratory waste containing B3;
3. Other unused solvents not yet codified;
4. Used B3 packaging;
5. Used lubricating oils, including hydraulic oil, engine oil, gear oil, lubrication oil, insulation oil, heat transmission oil, grit chambers, separators, and/or mixtures thereof;
6. Resin or ion-exchange waste;
7. Electronic waste, including cathode ray tubes (CRT), fluorescent lamps (TL), printed circuit boards (PCB), and metal wires;
8. Used filters from air pollution control facilities;
9. Used rags and similar materials;
10. Materials or products that do not meet technical specifications, are expired, or leftover;
11. Production and formulation process residues;
12. Sludge from the Wastewater Treatment Plant (WWTP);
13. Expired chemicals; and
14. Residual B3 waste samples.

As part of its B3 waste management, PT Holi Pharma maintains 2 (two) licensed temporary storage facilities (TPS) for B3 waste with a total capacity of 7.22 tons per month. The B3 waste is subsequently transported and destroyed by a licensed B3 waste management provider, PT Wastec International, in compliance with applicable laws and regulations.

Limbah Non-B3 [GRI 306-2] Non-Hazardous and Toxic Waste

Limbah non-B3 dibagi menjadi 2 (dua) jenis, yaitu sampah organik dan anorganik. Sampah yang dihasilkan berasal dari kegiatan produksi, perkantoran, dan rumah tangga. Perseroan menyediakan tempat sampah terpisah sesuai dengan jenis sampah tersebut. Selain itu, Perseroan juga aktif menanamkan kesadaran kepada karyawan mengenai pentingnya pengurangan sampah serta penerapan prinsip *reduce*, *reuse*, dan *recycle* ("3R") dalam lingkungan kerja.

Non-hazardous and toxic waste is divided into 2 (two) types, namely organic and inorganic waste. The waste generated comes from production activities, offices, and households. The Company provides separate trash bins according to the type of waste. In addition, the Company also actively instills awareness among employees about the importance of waste reduction and the implementation of *reduce*, *reuse*, and *recycle* ("3R") principles in the working environment.

Jumlah Limbah dan Efluen yang Dihasilkan berdasarkan Jenis [POJK F.13] [ESG E-05] [GRI 306-3] Total Waste and Effluent Generated by Type

Uraian	Satuan Unit	2025	2024	2023	Description
Limbah Air Rumah Tangga Household Wastewater					
Pyfa	m ³	-	-	-	Pyfa
Holi		1.873	-	-	Holi
Ethica		41.487	40.021	50.825	Ethica
Sub Jumlah		43.360	40.021	50.825	Sub Total

Uraian	Satuan Unit	2025	2024	2023	Description
Air Tanah Groundwater					
Pyfa	m ³	29.634	17.175	16.109	Pyfa
Holi		3.995	5.310	2.552	Holi
Ethica		-	-	-	Ethica
Sub Jumlah		29.634	22.485	18.661	Sub Total
Jumlah		72.994	62.506	69.486	Total

Limbah B3 [POJK F.13] [ESG E-05] [GRI 306-3]
Hazardous and Toxic Waste

Uraian	Sumber Limbah Waste Source	Satuan Unit	2025	2024	2023
Pyfa					
Product Reject	QA, QC	Kg	-	-	-
	QA, QC		-	-	-
	Produksi Production		512,73	392,80	633,87
Product Reject	PPIC	Kg	4.575,95	2.253	2.196,85
	QC		811,25	481,13	305,78
	QA		1.428,58	41	1.624,26
	R&D		556,29	5,68	1.454,60
	Produksi, QC, QA, R&D Production, QC, QA, R&D		-	-	-
	QA, Produksi, PPIC QA, Production, PPIC		-	-	-
	Plant	1	32	-	
Sub Jumlah Sub Total			7.885,80	3.205,61	6.215,36
Limbah Farmasi Padat Solid Pharmaceutical Waste	QA, QC	Kg	-	-	-
	QA, QC		-	-	-
	QC		65,56	1.063,08	43,20
	PPIC		1.309,78	1.263,30	106,06
	R&D		-	-	276,66
	Purchasing		7,53	-	-
	Produksi Production		263,15	379,79	88,88
	QC,Produksi QC, Production		-	-	-
Sub Jumlah Sub Total			1.646,02	2.706,17	514,80
Limbah Farmasi Cair Liquid Pharmaceutical Waste	QA, QC	Kg	-	-	-
	QC, Produksi QC, Production		-	-	-
	QA, QC, Produksi QA, QC, Production		-	-	-

Uraian	Sumber Limbah Waste Source	Satuan Unit	2025	2024	2023
Limbah Farmasi Cair Liquid Pharmaceutical Waste	QA, Produksi QA, Production	Kg	-	-	-
	Produksi Production		2.718,51	762,04	613,16
	QA		47	115	122,88
	R&D		-	1.655,05	320,29
	PPIC		826,28	697,50	764,74
	QC		951,24	673,84	849,37
	QA, Produksi, R&D, QC QA, Production, R&D, QC		-	-	-
Sub Jumlah Sub Total			4.543,03	3.903,43	2.670,44
Dust Collector	Produksi Production	Kg	192,73	192,81	-
	Produksi Production		-	-	76,47
	PPIC		11,63	30,20	1,36
	Produksi, P&M Production, P&M		-	-	-
	P&M		886,01	536	317
	P&M, QA		-	-	-
Sub Jumlah Sub Total			1.090,37	759,01	394,83
Sludge IPAL	P&M		9.081,90	9.108	-
	P&M		-	-	-
Sub Jumlah Sub Total			9.081,90	9.108	-
Limbah Lab Lab Waste	QC		6.553,41	4.139	-
	R&D		-	-	390,65
	QC		-	-	1.422,35
Sub Jumlah Sub Total			6.553,41	4.139	1.813,00
Jumlah Limbah Pyfa Total Waste – Pyfe			30.800,53	23.821,22	11.608,43
Holi					
Product Reject	Warehouse	Kg	8.866,22	14.653,96	7.958,28
Limbah Farmasi Padat Solid Pharmaceutical Waste	Produksi Production		2.425,31	2.511,65	4.355,71
	Produksi, Warehouse Production, Warehouse		3.693,37	4.988,35	
Limbah Farmasi Cair Liquid Pharmaceutical Waste	QC		4.607,29	4.501,3	3.170,08
Dust Collector	Produksi Production		581,19	546,33	1.244,93
Sludge IPAL	Utility		9.647,08	17.666,69	1.741,05
Limbah Lab Lab Waste	QC		994,39	696,79	317,57
Jumlah Limbah Holi Total Waste – Holi			30.814,85	45.565,04	18.787,62

Uraian	Sumber Limbah Waste Source	Satuan Unit	2025	2024	2023
Ethica					
Reject Product	Produksi Production	Kg	29.989,41	3.654,44	11.777,36
	Warehouse		2.147,24	-	4.157,53
	R&D		-	-	123,339
	Produksi, QC Production, QC		-	-	-
Sub Jumlah Sub Total			32.136,65	3.654,44	16.058,23
Material Terkontaminasi B3 Hazardous and Toxic Waste Contaminated Material	Produksi Production	Kg	2.270,26	1.410,32	34,280
	Warehouse		-	-	242,830
	QC		607,70	1.684,21	20,270
	R&D	Kg	292,29	82,37	210,860
	Engineering		-	-	4.660
Sub Jumlah Sub Total			3.170,25	3.176,90	512,900
Filter Bekas Used Filter	Engineering	Kg	231,80	521,89	366,120
	Produksi Production		472,53	316,16	198,700
Sub Jumlah Sub Total			704,33	838,05	564,820
Lampu (TL) Lamps (TL)	Engineering	Kg	127,78	94,82	66,780
Residu Proses Produksi dan Formulasi Production Process and Formulation Residues	QC	Kg	10.000,69	-	3.996,74
	R&D		4.242,05	2.194,53	2,535
	QA		-	-	34,049
	Produksi Production		-	6.552,391	-
Baterai Battery	HR & GA	Kg	-	7,140	-
Cairan Sisa Produk Product Residual Liquids	QC	Kg	-	213,35	-
	HSE		-	-	-
	Produksi Production		-	4.871,43	-
Peralatan Lab Terkontaminasi B3 (Media Mikro) Hazardous and Toxic Waste Contaminated Lab Equipment (Micro Media)	QC	Kg	-	367,845	2.666,93
	Produksi Production		-	-	297,500
	R&D		-	-	14,860
Sub Jumlah Sub Total		Kg	14.370,52	14.301,51	422,388
Jumlah Limbah Ethica Total Waste – Ethica		Kg	18.245,10	18.316,45	1.500.107,67
Jumlah Limbah Probiotec Pty Ltd Total Waste – Probiotec Pty Ltd	Product Reject Reject Products	Kg	102,46	-	-
Jumlah Limbah Total Waste		Kg	79.962,95	87.702,74	1.530.503,72

Limbah Non-B3 [POJK F.13] [ESG E-05] [GRI 306-3]
Non-Hazardous and Toxic Waste

Uraian	Satuan Unit	2025	2024	2023	Description
Sampah Organik Organic Waste					
Pyfa	Kg	13.768	-	2.235	Pyfa
Holi		1.595	3.919	2.585	Holi
Ethica		1.868	2.976	3.066	Ethica
Probiotec Pty Ltd		-	-	-	Probiotec Pty Ltd
Sub Jumlah		17.231	6.895	7.886	Sub Total
Sampah Non-Organik Inorganic Waste					
Pyfa	Kg	2.055	2.836	9.086	Pyfa
Holi		2.740	3.687	3.794	Holi
Ethica		71.317	56.933	42.153	Ethica
Sub Jumlah		76.112	63.456	55.033	Sub Total
Jumlah		93.343	70.350	62.919	Total

Catatan : sampah organik dikubur untuk membantu menyuburkan tanah, seperti potongan rumput dan sampah dapur.
 Note : organic waste, including grass cuttings and kitchen scraps, is buried to improve soil fertility.

Tumpahan yang Terjadi [POJK F.15]

Sepanjang tahun 2025, tidak terdapat insiden tumpahan yang terjadi, baik di area perkantoran maupun fasilitas pabrik Perseroan. Hal ini mencerminkan penerapan operasional yang efisien, bertanggung jawab, serta berlandaskan pada standar keselamatan dan lingkungan yang ketat.

Spills [POJK F.15]

Throughout 2025, no spill incidents were reported, either in the Company's office areas or manufacturing facilities. This reflects the implementation of efficient and responsible operations based on strict safety and environmental standards.

Aspek Keanekaragaman Hayati
Dampak dari Wilayah Operasional yang Dekat atau Berada di Daerah Konservasi atau Memiliki Keanekaragaman Hayati [POJK F.9]

Selama tahun 2025, seluruh kegiatan operasional Perseroan dan Entitas Anak berada di luar wilayah konservasi atau memiliki wilayah keanekaragaman hayati tinggi. Oleh karena itu, Perseroan tidak menimbulkan dampak terhadap kelestarian kawasan konservasi maupun keanekaragaman hayati di sekitar area operasional.

Usaha Konservasi Keanekaragaman Hayati [POJK F.10]

Perseroan terus berupaya mengambil peran dalam berbagai inisiatif yang mendukung upaya konservasi keanekaragaman hayati, meskipun kegiatan operasional Perseroan tidak memiliki dampak langsung terhadap ekosistem alami. Partisipasi ini merupakan bagian dari kontribusi Perseroan dalam menjaga keseimbangan lingkungan serta mendukung upaya pelestarian alam yang memberikan manfaat jangka panjang bagi masyarakat dan ekosistem di sekitarnya.

Biodiversity Aspect
The Impact of Operational Areas that are Near or In Conservation Areas or Have Biodiversity [POJK F.9]

Throughout 2025, all operational activities of the Company and its Subsidiaries were conducted outside conservation areas or regions with high biodiversity. Therefore, the Company did not have any impact on the preservation of conservation areas or biodiversity in the vicinity of its operational sites.

Biodiversity Conservation Efforts [POJK F.10]

The Company continues to actively participate in initiatives supporting biodiversity conservation, even though its operational activities do not directly impact natural ecosystems. This participation reflects the Company's commitment to environmental stewardship and supporting long-term ecological and community benefits.

Sepanjang tahun 2025, Perseroan berpartisipasi dalam sejumlah kegiatan penanaman pohon di berbagai wilayah sebagai bentuk dukungan terhadap upaya rehabilitasi lingkungan. Kegiatan tersebut antara lain meliputi penanaman pohon mangrove di kawasan Mangrove Pluit sebagai upaya mitigasi risiko abrasi dan banjir rob yang berpotensi berdampak pada wilayah permukiman pesisir. Selain itu, Perseroan juga melaksanakan kegiatan penghijauan melalui penanaman pohon bersama Al-Azhar di kawasan Gunung Munara, Bogor, guna mendukung stabilitas lahan dan mengurangi potensi longsor di area pemukiman. Perseroan juga berpartisipasi dalam kegiatan penanaman pohon di kawasan Gunung Halimun Salak bersama Kontan sebagai kontribusi terhadap penguatan ketahanan lingkungan serta perlindungan masyarakat di sekitar kawasan tersebut.

Mekanisme Pengaduan Masalah Lingkungan [POJK F.16]

Dalam rangka menjaga transparansi dan tanggung jawab lingkungan, Perseroan dan Entitas Anak menyediakan sarana pengaduan melalui email dan media sosial resmi. Seluruh pengaduan ditindaklanjuti dengan profesional. Selama 3 (tiga) tahun terakhir, tidak terdapat pengaduan lingkungan yang bersifat signifikan maupun material.

Kinerja Sosial Social Performance

Perseroan memandang pengelolaan aspek sosial sebagai pilar penting dalam strategi keberlanjutan dan dalam memastikan keberlangsungan usaha jangka panjang. Pendekatan ini berlandaskan pada keyakinan bahwa keberhasilan perusahaan tidak hanya ditentukan oleh kinerja finansial, tetapi juga oleh kontribusinya dalam meningkatkan kesejahteraan manusia dan memperkuat hubungan sosial di lingkungan operasional. Oleh karena itu, Perseroan mengintegrasikan berbagai inisiatif sosial ke dalam kegiatan bisnis untuk menciptakan nilai yang inklusif dan berkelanjutan bagi para pemangku kepentingan.

Dalam menjalankan kegiatan usaha, Perseroan berfokus pada peningkatan kesejahteraan karyawan melalui penyediaan lingkungan kerja yang aman, kondusif, dan mendukung pengembangan kompetensi. Selain itu, Perseroan turut berkontribusi terhadap masyarakat sekitar melalui

Throughout 2025, the Company participated in a number of tree-planting activities across multiple regions as part of its support for environmental rehabilitation efforts. These activities included the planting of mangroves in the Mangrove Pluit area to mitigate the risk of coastal abrasion and tidal flooding affecting nearby residential areas. Additionally, the Company carried out greening activities by planting trees with Al-Azhar in the Gunung Munara area, Bogor, to support land stability and reduce landslide risks in residential zones. The Company also participated in tree-planting initiatives in the Gunung Halimun Salak area in collaboration with Kontan as part of its efforts to strengthen environmental resilience and protect local communities.

Environmental Complaints Mechanisms [POJK F.16]

To maintain environmental transparency and accountability, the Company and its Subsidiaries provide complaint channels via email and official social media platforms. All complaints are addressed professionally. Over the past 3 (three) years, there have been no significant or material environmental complaints.

The Company views the management of social aspects as a key pillar in its sustainability strategy and in ensuring long-term business going concern. This approach is based on the belief that corporate success is determined not only by financial performance but also by its contribution to improving human welfare and strengthening social relationships within its operational environment. Accordingly, the Company integrates a number of different social initiatives into its business activities to create inclusive and sustainable value for all stakeholders.

In conducting its business, the Company focuses on improving employee welfare by providing a safe, supportive, and competency-developing work environment. In addition, the Company contributes to surrounding communities through social programs designed to deliver tangible positive impacts,

program-program sosial yang dirancang untuk memberikan dampak positif yang nyata, baik dalam bentuk pemberdayaan, edukasi, maupun bantuan sosial. Penerapan praktik kerja yang beretika, non-diskriminatif, dan inklusif juga menjadi bagian integral dari komitmen Perseroan dalam menjaga budaya perusahaan yang menghargai keberagaman dan menjunjung tinggi hak asasi manusia.

Dengan mengedepankan tanggung jawab sosial dalam setiap aktivitas bisnis, Perseroan berupaya memperkuat hubungan harmonis dengan seluruh pemangku kepentingan serta mendukung terciptanya ekosistem sosial yang lebih baik dan berkelanjutan.

Aspek Ketenagakerjaan

Perseroan meyakini bahwa keberhasilan bisnis tidak hanya ditentukan oleh inovasi dan strategi, tetapi juga oleh kualitas manusia yang menggerakkannya. Oleh karena itu, pengelolaan Sumber Daya Manusia ("SDM") dilakukan secara menyeluruh dan berkesinambungan, mencakup proses rekrutmen, pengembangan karier, pemberian remunerasi yang adil, serta penyediaan jaminan sosial bagi karyawan. Melalui pendekatan ini, Perseroan berupaya menciptakan lingkungan kerja yang kondusif, memperkuat kolaborasi dan hubungan industrial yang harmonis, serta membangun SDM yang kompeten dan adaptif sebagai pilar utama dalam mendukung pertumbuhan berkelanjutan di tengah dinamika industri. [GRI 3-3]

Perekrutan dan Perputaran Karyawan [GRI 401-1]

Perseroan melakukan perekrutan karyawan secara selektif dan terstruktur untuk memastikan bahwa setiap individu yang bergabung memiliki kompetensi, integritas, dan kesesuaian dengan budaya perusahaan. Pendekatan ini memungkinkan Perseroan memperoleh talenta terbaik guna mendukung kebutuhan operasional, inovasi, serta pengembangan bisnis di sektor farmasi dan kesehatan.

Proses perekrutan dilaksanakan melalui berbagai kanal, termasuk platform rekrutmen digital, kerja sama dengan lembaga pendidikan, serta program internal untuk pengembangan talenta. Perseroan juga berkomitmen menerapkan prinsip kesetaraan kesempatan kerja (*equal employment opportunity*), tanpa diskriminasi berdasarkan gender, usia, agama, maupun latar belakang lainnya. Dengan demikian, proses rekrutmen tidak hanya bertujuan mengisi kebutuhan tenaga kerja, tetapi juga mendukung pembentukan lingkungan kerja yang inklusif dan beragam.

including empowerment, education, and social assistance. The implementation of ethical, non-discriminatory, and inclusive work practices is also an integral part of the Company's commitment to maintaining a corporate culture that values diversity and upholds human rights.

By prioritizing social responsibility in every business activity, the Company strives to strengthen harmonious relationships with all stakeholders and support the creation of a better, more sustainable social ecosystem.

Employment Aspect

The Company believes that business success is determined not only by innovation and strategy but also by the quality of the people driving it. Therefore, Human Resource ("HR") management is carried out comprehensively and continuously, covering recruitment, career development, fair remuneration, and the provision of social security for employees. Through this approach, the Company aims to create a conducive work environment, strengthen collaboration and harmonious industrial relations, and develop competent and adaptive human resources as a key pillar supporting sustainable growth amid the dynamics of the industry. [GRI 3-3]

Employee Recruitment and Turnover [GRI 401-1]

The Company conducts selective and structured recruitment to ensure that each individual joining possesses the required competence, integrity, and alignment with the corporate culture. This approach enables the Company to attract top talent to support operational needs, innovation, and business development in the pharmaceutical and healthcare sectors.

Recruitment is conducted through a number of different channels, including digital recruitment platforms, partnerships with educational institutions, and internal talent development programs. The Company is also committed to applying the principle of equal employment opportunity, without discrimination based on gender, age, religion, or other backgrounds. Consequently, the recruitment process not only fulfills workforce needs but also supports the creation of an inclusive and diverse work environment.

Informasi mengenai jumlah rekrutmen karyawan Perseroan sepanjang 3 (tiga) tahun terakhir diuraikan sebagai berikut:

Information on the number of employees recruited by the Company over the past 3 (three) years is presented as follows:

Uraian Description	2025			2024			2023		
	Pria Male	Wanita Female	Jumlah Total	Pria Male	Wanita Female	Jumlah Total	Pria Male	Wanita Female	Jumlah Total

Pyfa, Holi, dan Ethica

Rekrutmen Karyawan berdasarkan Usia Employee Recruitment based on Age

18–24 Tahun 18-24 Years Old	40	45	85	30	28	58	40	35	75
25–34 Tahun 25-34 Years Old	55	70	125	55	75	130	65	45	110
35–44 Tahun 35-44 Years Old	45	35	80	60	48	108	55	30	85
45–54 Tahun 45-54 Years Old	30	18	48	38	35	73	40	25	65
>55 Tahun >55 Years Old	12	10	22	18	8	26	8	5	13
Jumlah Total	182	178	360	201	194	395	208	140	348

Probiotec Pty Ltd

Rekrutmen Karyawan berdasarkan Usia Employee Recruitment based on Age

<30 Tahun <30 Years Old	62	49	111	23	13	36	53	58	111
30-50 Tahun 30-50 Years Old	79	107	186	60	91	151	62	96	158
>50 Tahun >50 Years Old	13	24	37	8	10	18	14	33	47
Jumlah Total	154	180	334	91	114	205	129	187	316

PT Medika Inovasi Nusantara^{*)}

Rekrutmen Karyawan berdasarkan Usia Employee Recruitment based on Age

<30 Tahun <30 Years Old	5	5	10	-	-	-	-	-	-
30-50 Tahun 30-50 Years Old	13	7	20	-	-	-	-	-	-
>50 Tahun >50 Years Old	-	1	1	-	-	-	-	-	-
Jumlah Total	18	13	31	-	-	-	-	-	-

^{*)} Seluruh karyawan PT Medika Inovasi Nusantara baru bergabung di tahun 2025.
^{*)} All of PT Medika Inovasi Nusantara employees just joined the Company in 2025.

Seiring perkembangan bisnis dan dinamika industri, tingkat perputaran karyawan menjadi indikator penting yang dipantau secara berkala. Perseroan melakukan analisis terhadap angka perputaran untuk memahami faktor-faktor yang memengaruhi keputusan karyawan meninggalkan Perseroan, seperti peluang karier, lingkungan kerja, dan kesejahteraan. Hasil analisis tersebut digunakan untuk merumuskan strategi peningkatan retensi talenta, termasuk melalui pengembangan kompetensi, program kesejahteraan, kesempatan karier, serta pembentukan budaya kerja yang kolaboratif dan suportif.

As the business grows and industry dynamics evolve, employee turnover serves as an important indicator that is monitored regularly. The Company analyzes turnover figures to understand the factors influencing employees' decisions to leave, such as career opportunities, work environment, and overall welfare. The insights from this analysis are used to prepare strategies to improve talent retention, including competency development, welfare programs, career advancement opportunities, and the cultivation of a collaborative and supportive work culture.

Informasi mengenai jumlah karyawan yang meninggalkan Perseroan sepanjang 3 (tiga) tahun terakhir diuraikan sebagai berikut:

Information on the number of employees who left the Company over the past 3 (three) years is presented as follows:

Uraian Description	2025			2024			2023		
	Pria Male	Wanita Female	Jumlah Total	Pria Male	Wanita Female	Jumlah Total	Pria Male	Wanita Female	Jumlah Total

Pyfa, Holi, dan Ethica

Perputaran Karyawan berdasarkan Usia Employee Turnover based on Age

18–24 Tahun 18-24 Years Old	18	19	37	50	31	81	35	32	67
25–34 Tahun 25-34 Years Old	49	43	92	45	31	76	55	35	90
35–44 Tahun 35-44 Years Old	24	39	63	35	40	75	45	28	73
45–54 Tahun 45-54 Years Old	20	17	37	26	24	50	32	20	52
>55 Tahun >55 Years Old	10	5	15	16	9	25	7	4	11
Jumlah Total	121	123	244	172	135	307	174	119	293

Probiotec Pty Ltd

Perputaran Karyawan berdasarkan Usia Employee Turnover based on Age

<30 Tahun <30 Years Old	20	21	41	32	38	70	49	54	103
30–50 Tahun 30-50 Years Old	98	105	203	72	89	161	69	94	163
>50 Tahun >50 Years Old	51	66	117	19	47	66	11	29	40
Jumlah Total	169	192	361	123	174	297	129	177	306

Catatan: Tidak terdapat karyawan yang keluar dari PT Medika Inovasi Nusantara dikarenakan seluruh karyawan baru bergabung di tahun 2025.
Note: There were no employee resigned from PT Medika Inovasi Nusantara, as all employees just joined in 2025.

Pelatihan dan Pengembangan Kompetensi [POJK F.22]

Perseroan senantiasa memperhatikan kapasitas dan kapabilitas setiap karyawan sebagai bagian dari pengelolaan SDM yang berkelanjutan. Untuk mendukung hal tersebut, Perseroan menyelenggarakan berbagai program pelatihan, pengembangan kompetensi, serta keterlibatan dalam proyek-proyek internal guna memperluas wawasan dan pengalaman kerja. Melalui pendekatan yang terarah dan konsisten, Perseroan berupaya membangun lingkungan kerja yang produktif dengan SDM yang andal, berkarakter, dan adaptif terhadap perubahan. Informasi lebih lanjut mengenai pelatihan dan pengembangan kompetensi karyawan telah diungkapkan pada Bab Profil Perusahaan, sub bab Sumber Daya Manusia di dalam Laporan Tahunan dan Laporan Keberlanjutan ini.

Komitmen terhadap Kesetaraan dan Keberagaman [POJK F.18]

Perseroan menerapkan praktik ketenagakerjaan yang adil, setara, dan inklusif dengan menjadikan kesetaraan gender serta keberagaman sebagai bagian penting dari strategi bisnis

Training and Competency Development [POJK F.22]

The Company consistently pays attention to the capacity and capabilities of each employee as part of sustainable HR management. To support this, the Company implements training programs, competency development initiatives, and involvement in internal projects to broaden employees' knowledge and work experience. Through a structured and consistent approach, the Company strives to create a productive work environment with reliable, high-character, and adaptive HR. Further information on employee training and competency development is disclosed in the Company Profile chapter, under the Human Resources section of this Annual and Sustainability Report.

Commitment to Equality and Diversity [POJK F.18]

The Company implements fair, equitable, and inclusive employment practices, making gender equality and diversity a key component of its sustainable business strategy. Every

berkelanjutan. Setiap individu diberikan kesempatan yang sama dalam rekrutmen, pengembangan karier, dan kepemimpinan melalui proses yang transparan dan berbasis pada prestasi serta kompetensi. Perseroan meyakini bahwa keberagaman perspektif tidak hanya memperkaya budaya kerja, tetapi juga mendorong inovasi, meningkatkan produktivitas, dan memperkuat daya saing di tengah dinamika industri. [GRI 3-3]

Komitmen keberagaman karyawan tersebut diungkapkan melalui komposisi karyawan sebagai berikut:

individual is provided with equal opportunities in recruitment, career development, and leadership through transparent processes based on merit and competence. The Company believes that diverse perspectives not only enrich the workplace culture but also drive innovation, enhance productivity, and strengthen competitiveness amid industry dynamics. [GRI 3-3]

The Company's commitment to workforce diversity is reflected in the employee composition as follows:

Jumlah Karyawan Pria dan Wanita berdasarkan Level Jabatan [ESG S-01] [GRI 405-1]

Total Male and Female Employees by Job Level

Level Jabatan Position Level	Pria Male		Wanita Female	
	Jumlah Karyawan Total Employees	Persentase Karyawan Employee Percentage (%)	Jumlah Karyawan Total Employees	Persentase Karyawan Employee Percentage (%)
Entry Level	1.134	51,45	1.070	48,55
Mid Level	229	55,72	182	44,28
Senior Level	45	53,57	39	46,43
Executive Level	15	71,43	6	28,57
Jumlah Karyawan Total Employees	1.423	52,32	1.297	47,68

Jumlah Jabatan Karyawan yang Dimiliki oleh Pria dan Wanita berdasarkan Usia di Tahun 2025 [ESG S-02] [GRI 405-1]

Total Employee Positions Held by Male and Female Employees by Age in 2025

Usia Age	Level Jabatan Position Level								Jumlah Karyawan Total Employees
	Entry level		Mid level		Senior level		Executive level		
	Pria Male	Wanita Female	Pria Male	Wanita Female	Pria Male	Wanita Female	Pria Male	Wanita Female	
18–24 Tahun 18–24 Years Old	168	131	4	11	-	-	-	-	314
25– 34 Tahun 25–34 Years Old	467	344	98	111	3	5	-	-	1.028
35–44 Tahun 35–44 Years Old	294	222	100	41	22	20	6	1	706
45–54 Tahun 45–54 Years Old	131	237	25	17	11	13	3	3	440
>55 Tahun >55 Years Old	106	153	2	2	9	1	6	2	281

Catatan : Data demografi karyawan di atas mencakup karyawan Perseroan serta 3 (tiga) Entitas Anak, yaitu Holi, Ethica, Probiotec Pty Ltd, dan PT Medika Inovasi Nusantara.

Note : The employee demographic data above includes the Company's employees as well as its three Subsidiaries, namely Holi, Ethica, Probiotec Pty Ltd, and PT Medika Inovasi Nusantara.

Kebijakan Hak Asasi Manusia [ESG S-09]

Perseroan menerapkan praktik ketenagakerjaan yang berlandaskan penghormatan dan perlindungan terhadap Hak Asasi Manusia ("HAM") di seluruh lini operasionalnya.

Human Rights Policy [ESG S-09]

The Company implements employment practices that are grounded in the respect for and protection of Human Rights ("HR") across all of its operations. The principles

Prinsip keadilan, kesetaraan, dan keberagaman menjadi dasar dalam setiap kebijakan ketenagakerjaan, dengan memastikan seluruh kegiatan usaha tidak hanya mematuhi regulasi, tetapi juga menjamin hak-hak pekerja, termasuk lingkungan kerja yang aman, layak, dan bebas diskriminasi. Perseroan juga menegakkan kebijakan yang mendukung terciptanya tempat kerja yang inklusif dan beretika, melalui penerapan sistem rekrutmen yang setara, perlindungan dari pelecehan maupun intimidasi, serta pemenuhan hak-hak karyawan seperti upah yang wajar, jam kerja sesuai ketentuan, jaminan sosial, dan perlindungan keselamatan kerja.

of fairness, equality, and diversity form the basis of all employment policies, ensuring that business activities not only comply with applicable regulations but also safeguard workers' rights, including the provision of a safe, decent, and non-discriminatory working environment. The Company also upholds policies that support the creation of an inclusive and ethical workplace through the implementation of equitable recruitment systems, protection against harassment and intimidation, and the fulfillment of employee rights, such as fair wages, regulated working hours, social security coverage, and occupational health and safety protection.

Jumlah Kejadian Pelanggaran HAM [ESG S-07] Total of Human Rights Violation Incidents

Uraian Description	2025
Jumlah Pelanggaran HAM HR Violation Incidents	Nihil Zero

Kebijakan terkait Tenaga Kerja Anak dan Tenaga Kerja Paksa [POJK F.19] [ESG S-10]

Prinsip keadilan dan perlindungan HAM menjadi dasar dalam seluruh praktik ketenagakerjaan, dengan menolak penggunaan tenaga kerja anak maupun kerja paksa di semua aktivitas operasional. Kebijakan ini dijalankan sesuai peraturan perundang-undangan, termasuk Undang-Undang No. 13 Tahun 2003 tentang Ketenagakerjaan dan perubahan dalam Undang-Undang Cipta Kerja, yang menetapkan usia minimum pekerja adalah 18 tahun. Seluruh karyawan bekerja sesuai standar jam kerja, menerima upah yang adil, hak cuti tahunan, serta perlindungan kesehatan dan keselamatan kerja. Pendekatan ini memastikan lingkungan kerja yang etis, aman, inklusif, dan berkelanjutan, sekaligus menjamin hak-hak karyawan dihormati secara menyeluruh. [GRI 3-3]

Child Labor and Forced Labor [POJK F.19] [ESG S-10]

The principles of fairness and the protection of HR underpin all employment practices, with a strict prohibition on the use of child labor and forced labor across all operational activities. This policy is implemented in compliance with applicable laws and regulations, including Law No. 13 of 2003 on Manpower and its amendments under the Job Creation Law, which stipulate a minimum working age of 18 years. All employees work in accordance with standard working hours, receive fair wages, annual leave entitlements, and occupational health and safety protection. This approach ensures an ethical, safe, inclusive, and sustainable work environment, while fully safeguarding employees' rights. [GRI 3-3]

Sepanjang periode pelaporan, Perseroan memastikan tidak ada kegiatan operasional Perseroan yang memiliki risiko signifikan terhadap insiden pekerja anak dan pekerja paksa. [GRI 408-1, 409-1]

During the reporting period, the Company ensured that no operational activities posed significant risks related to child labor or forced labor incidents. [GRI 408-1, 409-1]

Kesejahteraan Karyawan [POJK F.20]

Kesejahteraan karyawan menjadi salah satu prioritas utama Perseroan melalui penerapan sistem remunerasi yang proporsional, sesuai standar industri, dan berbasis pencapaian kinerja. Penetapan remunerasi mempertimbangkan hasil evaluasi kerja, tingkat tanggung jawab, serta masa kerja, guna mendorong motivasi dan produktivitas karyawan. Kebijakan ini juga disesuaikan dengan ketentuan pemerintah, termasuk Upah Minimum Regional ("UMR") dan Upah Minimum Kabupaten/Kota ("UMK"), untuk memastikan kesesuaian dengan standar pasar dan perlindungan hak tenaga kerja. Penyesuaian remunerasi dilakukan secara berkala mengikuti kondisi keuangan dan pertumbuhan bisnis, agar kesejahteraan karyawan dan keberlanjutan Perseroan tetap terjaga.

Employee Welfare [POJK F.20]

Employee welfare is one of the Company's key priorities, supported through the implementation of a proportional remuneration system that is aligned with industry standards and based on performance achievements. Remuneration is determined by taking into account performance evaluation results, levels of responsibility, and length of service, with the aim of increasing employee motivation and productivity. This policy is also aligned with government regulations, including the Regional Minimum Wage ("UMR") and Regency/City Minimum Wage ("UMK"), to ensure compliance with market standards and the protection of labor rights. Remuneration adjustments are carried out periodically in line with the Company's financial condition and business growth, thereby safeguarding employee welfare and the Company's sustainability.

Informasi perbandingan upah karyawan terendah terhadap UMR di masing-masing wilayah operasional Perseroan diuraikan sebagai berikut:

Information on the comparison between the lowest employee wage and the applicable minimum wage in each of the Company's operational areas is presented as follows:

Wilayah Region	Upah Karyawan Tetap Terendah Lowest Permanent Employee Wage (Rp)	Upah Minimum Regional Regional Minimum Wage ("UMR")	Rasio Upah Karyawan Tetap Terendah terhadap UMR The Ratio of the Lowest Permanent Employee Wage to the UMR
Pyfa, Holi, dan Ethica			(dalam Rp / in Rp)
Jakarta	5.396.761	5.396.761	100,00
Cikarang	5.558.515	5.558.515	100,00
Cianjur	3.104.584	3.104.584	100,00
Cimahi	3.863.692	3.863.692	100,00
Probiotec Pty Ltd			(dalam UAD / in UAD)
Victoria	24,95	24,95	100,00
New South Wales	24,95	24,95	100,00
PT Medika Inovasi Nusantara			(dalam Rp / in Rp)
Jakarta	5.396.761	5.396.761	100,00

Sejalan dengan itu, Perseroan berkomitmen untuk memastikan praktik remunerasi yang adil tanpa membedakan gender. Penghitungan dilakukan berdasarkan rata-rata pembayaran yang diterima oleh masing-masing kelompok gender dalam kategori jabatan yang sama. [\[GRI 405-2\]](#)

In line with this commitment, the Company ensures fair remuneration practices without gender-based discrimination. The calculation is based on the average compensation received by each gender group within the same job categories. [\[GRI 405-2\]](#)

Selain itu, Perseroan memastikan bahwa kebijakan remunerasi yang adil dan setara, tanpa membedakan gender pada setiap level jabatan, diimplementasikan secara konsisten di seluruh Entitas Anak.

In addition, the Company ensures that fair and equitable remuneration policies, without gender discrimination at every level of position, are consistently implemented across all Subsidiaries.

Untuk memastikan tingkat remunerasi tetap relevan dengan perkembangan industri, Perseroan melakukan analisis terhadap rasio kompensasi total tahunan antara individu dengan bayaran tertinggi di organisasi dan median kompensasi karyawan. Analisis ini bertujuan memastikan bahwa struktur remunerasi yang diterapkan tidak hanya kompetitif di industri farmasi, tetapi juga mencerminkan prinsip keadilan dan proporsionalitas.

To ensure that remuneration levels remain aligned with industry developments, the Company conducts an analysis of the ratio of total annual compensation between the highest-paid individual in the organization and the median employee compensation. This analysis aims to ensure that the remuneration structure is not only competitive within the pharmaceutical industry but also reflects principles of fairness and proportionality.

Pada tahun 2025, Perseroan terus melakukan pemantauan terhadap rasio kompensasi total tahunan antara individu dengan bayaran tertinggi di organisasi dan median kompensasi karyawan sebagai bagian dari evaluasi berkala atas struktur remunerasi. Pemantauan ini dilakukan untuk memastikan bahwa kebijakan remunerasi tetap selaras dengan kinerja Perseroan, dinamika industri, serta prinsip keadilan dan proporsionalitas di seluruh tingkat organisasi. Pendekatan ini memberikan gambaran yang komprehensif dalam menjaga keseimbangan antara daya saing remunerasi dan keberlanjutan struktur pengupahan Perseroan.

In 2025, the Company continued to monitor the ratio of the annual total compensation of the highest-paid individual in the organization to the median employee compensation as part of a periodic evaluation of the remuneration structure. This monitoring was conducted to ensure that the remuneration policy remained aligned with the Company's performance, industry dynamics, as well as the principles of fairness and proportionality across all levels of the organization. This approach provides a comprehensive overview in maintaining a balance between remuneration competitiveness and the sustainability of the Company's compensation structure.

Di luar gaji pokok, Perseroan mendukung kesejahteraan karyawan melalui beragam fasilitas dan tunjangan, seperti perlindungan kesehatan, asuransi, serta dana pensiun, sebagai wujud apresiasi terhadap peran mereka dalam mendorong keberhasilan perusahaan. Informasi lebih lanjut mengenai fasilitas dan tunjangan yang diberikan diuraikan sebagai berikut: [\[GRI 401-2\]](#)

Beyond base salary, the Company supports employee welfare through a number of different facilities and benefits, such as health coverage, insurance, and pension funds, as a form of appreciation for their contribution to the Company's success. Further information on the facilities and benefits provided is presented as follow: [\[GRI 401-2\]](#)

Fasilitas dan Kompensasi Facilities and Compensation	Karyawan Tetap Permanent Employee	Karyawan Tidak Tetap Non-Permanent Employee
Jaminan Sosial Social Security	✓	✓
Jaminan Kecelakaan Kerja Work Accident Insurance	✓	✓
Jaminan Kematian Life Insurance	✓	✓
Jaminan Hari Tua Old Age Insurance	✓	✓
Jaminan Pensiun Pension Insurance	✓	✓
Jaminan Kesehatan Health Insurance	✓	✓
Fasilitas Seragam Uniform Facilities	✓	✓
Fasilitas Kantin Canteen Facilities	✓	✓

Cuti Melahirkan [\[GRI 401-3\]](#)

Perseroan memberikan fasilitas cuti melahirkan bagi karyawan perempuan sesuai ketentuan perundang-undangan sebagai bentuk dukungan terhadap kesehatan ibu dan anak serta keberlanjutan keluarga. Selama masa cuti, karyawan tetap mendapatkan hak ketenagakerjaannya dan dijamin dapat kembali bekerja pada posisi semula atau setara setelah masa cuti berakhir. Selain itu, Perseroan juga memberikan dispensasi bagi karyawan laki-laki untuk mendampingi istrinya selama proses persalinan. Kebijakan ini mencerminkan komitmen Perseroan dalam menciptakan lingkungan kerja yang humanis dan mendukung keseimbangan kehidupan keluarga, sekaligus memastikan bahwa seluruh karyawan mendapatkan dukungan yang layak pada momen-momen penting dalam kehidupan pribadi mereka.

Informasi mengenai cuti melahirkan dan dispensasi yang diberikan kepada karyawan sepanjang 3 (tiga) tahun terakhir diuraikan sebagai berikut:

Maternity Leave [\[GRI 401-3\]](#)

The Company provides maternity leave for female employees in accordance with applicable laws and regulations as a form of support for maternal and child health as well as family sustainability. During the leave period, employees continue to receive their employment entitlements and are guaranteed the right to return to the same or an equivalent position upon completion of the leave. In addition, the Company grants leave to male employees to accompany their spouses during childbirth. This policy reflects the Company's commitment to fostering a humane work environment and supporting work-life balance, while ensuring that all employees receive appropriate support during significant personal life events.

Information on maternity leave and related leaves granted to employees over the past 3 (three) years is presented as follows:

Uraian Description	2025		2024		2023	
	Pria Male	Wanita Female	Pria Male	Wanita Female	Pria Male	Wanita Female
Karyawan yang berhak mendapat dispensasi/cuti melahirkan Employees eligible for maternity leave/parental leave	-	261	-	232	-	198

Catatan: Data cuti melahirkan di atas mencakup karyawan Perseroan serta 3 (tiga) Entitas Anak, yaitu Holi, Ethica, Probiotec Pty Ltd, dan PT Medika Inovasi Nusantara.

Note: The maternity leave data above includes the Company's employees as well as its 3 (three) Subsidiaries, namely Holi, Ethica, Probiotec Pty Ltd, and PT Medika Inovasi Nusantara.

Uraian Description	2025		2024		2023	
	Pria Male	Wanita Female	Pria Male	Wanita Female	Pria Male	Wanita Female
Karyawan yang mengambil dispensasi/cuti melahirkan Employees who took maternity leave/parental leave	-	27	-	29	1	32
Karyawan yang kembali bekerja pada periode pelaporan setelah dispensasi/cuti melahirkan berakhir Employees who returned to work during the reporting period after the end of maternity leave/parental leave	-	18	-	21	-	24
Karyawan yang kembali bekerja setelah dispensasi/cuti melahirkan berakhir, yang masih dipekerjakan 12 (dua belas) bulan setelah kembali bekerja Employees who returned to work after maternity leave/parental leave and were still employed 12 (twelve) months after returning to work	-	22	-	30	1	28
Return to work and retention rate karyawan yang mengambil cuti melahirkan (%) Return-to-work and retention rate of employees who took maternity leave (%)	-	66,67	-	72,41	100,00	75,00

Catatan: Data cuti melahirkan di atas mencakup karyawan Perseroan serta 3 (tiga) Entitas Anak, yaitu Holi, Ethica, Probiotec Pty Ltd, dan PT Medika Inovasi Nusantara.
Note: The maternity leave data above includes the Company's employees as well as its 3 (three) Subsidiaries, namely Holi, Ethica, Probiotec Pty Ltd, and PT Medika Inovasi Nusantara.

Kebijakan terkait Pelecehan Seksual dan Non-Diskriminasi [ESG S-08]

Lingkungan kerja yang aman, inklusif, dan bebas dari pelecehan serta diskriminasi menjadi fokus utama Perseroan. Setiap karyawan, tanpa memandang gender, ras, agama, usia, atau latar belakang, memiliki hak yang sama untuk bekerja dalam suasana yang menghormati HAM dan prinsip kesetaraan. Kode Etik Perseroan menegaskan bahwa pelecehan seksual, intimidasi, maupun tindakan diskriminatif tidak ditoleransi, dan mekanisme pelaporan yang aman dan rahasia tersedia untuk memastikan keluhan dapat disampaikan tanpa takut mendapat balasan. Untuk mendukung kebijakan ini, pelatihan dan sosialisasi secara berkala diberikan kepada seluruh karyawan mengenai pentingnya lingkungan kerja yang saling menghormati serta langkah yang harus diambil jika terjadi pelanggaran. [GRI 3-3]

Dengan pendekatan ini, Perseroan memastikan sepanjang tahun pelaporan tidak terdapat insiden pelecehan seksual atau diskriminasi yang terjadi di lingkungan bisnis Perseroan. [GRI 406-1]

Program Pensiun [GRI 404-2]

Perseroan menyelenggarakan program pensiun sebagai bentuk dukungan terhadap kesejahteraan karyawan setelah memasuki masa purna tugas. Usia pensiun ditetapkan sesuai ketentuan perundang-undangan dan kebijakan Perseroan, sehingga karyawan memiliki kepastian mengenai waktu berakhirnya masa kerja dan hak-hak finansial yang akan diterima. Program

Sexual Harassment and Non-Discrimination Policy [ESG S-08]

A safe, inclusive, and harassment- and discrimination-free work environment is a key priority for the Company. Every employee, regardless of gender, race, religion, age, or background, has equal rights to work in an environment that respects human rights and the principles of equality. The Code of Conduct clearly states that sexual harassment, intimidation, and discriminatory behavior are not tolerated, and secure and confidential reporting mechanisms are in place to ensure that complaints can be raised without fear of retaliation. To support this policy, regular training and awareness programs are provided to all employees on the importance of mutual respect in the workplace and the appropriate actions to take in the event of violations. [GRI 3-3]

Through this approach, the Company ensures that throughout the reporting year there were no incidents of sexual harassment or discrimination within the Company's business environment. [GRI 406-1]

Pension Program [GRI 404-2]

The Company provides a pension program as part of its commitment to supporting employee welfare after retirement. The retirement age is determined in accordance with applicable laws and regulations as well as the Company's policies, providing employees with clarity regarding the end of their employment period and the financial benefits to which

pensiun ini memberikan manfaat pasti maupun manfaat alih dana, tergantung ketentuan yang berlaku, guna memastikan bahwa karyawan tetap memperoleh perlindungan finansial di masa pensiun.

Selain itu, Perseroan menyediakan manfaat peralihan program pensiun bagi karyawan yang berhenti bekerja sebelum mencapai usia pensiun. Melalui manfaat peralihan tersebut, hak dan iuran yang telah terkumpul tetap dapat diterima oleh karyawan sesuai ketentuan, sehingga menjamin akumulasi manfaat yang adil dan proporsional sepanjang masa kerja. Melalui penyelenggaraan program pensiun yang teratur, transparan, dan akuntabel, Perseroan berupaya memberikan rasa aman serta dukungan jangka panjang bagi seluruh karyawan.

Tinjauan dan Evaluasi Karyawan [GRI 404-3]

Perseroan melaksanakan proses tinjauan dan evaluasi karyawan secara berkala untuk menilai kinerja, kompetensi, serta kontribusi setiap individu terhadap pencapaian tujuan perusahaan. Evaluasi dilakukan menggunakan indikator yang terukur dan objektif, mencakup pencapaian target kerja, kualitas hasil kerja, perilaku sesuai nilai Perseroan, serta kemampuan kolaborasi. Melalui proses ini, Perseroan memastikan bahwa setiap karyawan mendapatkan umpan balik yang konstruktif guna mendukung pengembangan karier dan peningkatan kinerja.

Sepanjang tahun 2025, 100% karyawan telah menerima tinjauan dan evaluasi. Hasil evaluasi ini menjadi dasar bagi Perseroan dalam menetapkan program pengembangan, perencanaan suksesi, serta penyesuaian remunerasi dan insentif.

Hubungan Industrial [GRI 2-30]

Perseroan menjalin hubungan industrial yang harmonis dengan menghormati hak karyawan untuk berserikat sebagai bagian dari praktik ketenagakerjaan yang adil dan berkelanjutan. Serikat pekerja berperan sebagai mitra dialog resmi antara karyawan dan manajemen, membantu menyampaikan aspirasi serta memastikan bahwa kepentingan tenaga kerja dipertimbangkan dalam setiap kebijakan ketenagakerjaan. Melalui komunikasi yang terbuka dan pertemuan berkala, Perseroan dan serikat pekerja membahas berbagai isu terkait keselamatan, kesejahteraan, serta pengembangan lingkungan kerja yang kondusif. Keberadaan serikat pekerja turut mendukung penyelesaian perselisihan secara musyawarah dan memperkuat stabilitas operasional Perseroan.

Lingkungan Bekerja yang Layak dan Aman

[POJK F.21] [ESG S-11]

Perseroan menjadikan aspek K3 sebagai prioritas utama dalam memastikan keberlangsungan operasional serta perlindungan bagi seluruh karyawan. Pengelolaan K3 memiliki dampak signifikan terhadap proses produksi, kualitas kerja, dan keberlanjutan usaha. Oleh karena itu, Perseroan

they are entitled. The pension program offers defined benefits and/or fund transfer benefits, subject to prevailing provisions, to ensure continued financial protection for employees during retirement.

In addition, the Company provides pension transition benefits for employees who leave employment prior to reaching the retirement age. Through these transition benefits, accrued rights and contributions remain payable to employees in accordance with applicable terms, thereby ensuring fair and proportional benefit accumulation throughout the period of service. Through the implementation of a structured, transparent, and accountable pension program, the Company seeks to provide long-term security and support for all employees.

Employee Review and Evaluation [GRI 404-3]

The Company conducts regular employee review and evaluation processes to assess performance, competencies, and each individual's contribution to the achievement of the Company's objectives. Evaluations are carried out using measurable and objective indicators, including the achievement of work targets, quality of work output, behavior aligned with the Company's values, and collaboration capabilities. Through this process, the Company ensures that each employee receives constructive feedback to support career development and performance improvement.

Throughout 2025, 100% of employees received performance reviews and evaluations. The results of these evaluations serve as the basis for the Company in determining development programs, succession planning, as well as adjustments to remuneration and incentives.

Industrial Relations [GRI 2-30]

The Company maintains harmonious industrial relations by respecting employees' rights to organize and join labor unions as part of fair and sustainable employment practices. Labor unions serve as official dialogue partners between employees and the management, helping convey employee aspirations and ensuring workforce interests are considered in all employment policies. Through open communication and regular meetings, the Company and the labor union discuss various issues related to safety, welfare, and the development of a conducive work environment. The presence of labor unions also supports the resolution of disputes through deliberation and strengthens the Company's operational stability.

Decent And Safe Working Environment

[POJK F.21] [ESG S-11]

The Company prioritizes OHS as a key aspect to ensure operational continuity and protection for all employees. Effective OHS management significantly impacts production processes, work quality, and business going concern. Accordingly, the Company has developed

mengembangkan Sistem Manajemen K3 yang terstruktur, mencakup kebijakan, prosedur, pengawasan, serta mekanisme evaluasi berkala untuk memitigasi risiko kecelakaan dan penyakit akibat kerja. [GRI 3-3]

Sistem Manajemen K3 [GRI 403-1, 403-8]

Sistem Manajemen K3 Perseroan diterapkan di seluruh unit operasional, termasuk pabrik, kantor, dan fasilitas pendukung, serta mencakup 100% karyawan tetap dan tidak tetap. Sistem ini disusun berdasarkan ketentuan perundang-undangan, standar industri farmasi, dan praktik terbaik K3. Implementasinya diawasi oleh manajemen puncak dan unit terkait untuk memastikan bahwa setiap aktivitas operasional dilaksanakan secara aman dan sesuai pedoman. Selain itu, Perseroan secara rutin melakukan audit internal, inspeksi lapangan, serta evaluasi bulanan guna memastikan kepatuhan terhadap kebijakan K3, keandalan fasilitas, dan kesiapan infrastruktur keselamatan.

Identifikasi Bahaya, Penilaian Risiko, dan Investigasi Insiden [GRI 403-2]

Perseroan menerapkan proses identifikasi bahaya dan penilaian risiko ("HIRADC") sebelum memulai aktivitas kerja, terutama yang berkaitan dengan produksi farmasi, penggunaan mesin, bahan kimia, dan aktivitas laboratorium. Temuan risiko dicatat, dianalisis, dan ditindaklanjuti dengan langkah mitigasi, seperti peningkatan *engineering control*, penyediaan APD (termasuk pakaian pelindung diri, sepatu *boots*, masker *cartridge*, *body harness*, *ear muffs*, dan lainnya), serta pengaturan prosedur kerja aman. Selain itu, setiap insiden kerja, baik *near miss*, kecelakaan ringan, maupun kecelakaan yang menyebabkan kehilangan waktu kerja, diinvestigasi secara menyeluruh untuk menemukan akar penyebab dan menetapkan tindakan pencegahan agar tidak terulang kembali.

Layanan Kesehatan Kerja [GRI 403-3, 404-7]

Sejalan dengan itu, Perseroan menyediakan layanan kesehatan kerja yang memadai untuk menjaga kondisi kesehatan karyawan. Inisiatif ini meliputi:

1. Melakukan pemeriksaan kesehatan tahunan (*medical check-up*);
2. Menyediakan fasilitas rawat jalan dan rawat inap melalui BPJS Kesehatan dan asuransi swasta;
3. Memberikan fasilitas tambahan, seperti pemeriksaan laboratorium, perawatan gigi, dan penggantian kacamata; serta
4. Melaksanakan program peningkatan kesehatan, misalnya kegiatan olahraga bersama dan promosi gaya hidup sehat.

a structured OHS Management System encompassing policies, procedures, monitoring, and periodic evaluations to mitigate workplace accidents and occupational illnesses. [GRI 3-3]

OHS Management System [GRI 403-1, 403-8]

The Company's OHS Management System is implemented across all operational units, including manufacturing facilities, offices, and support facilities, covering 100% of permanent and non-permanent employees. The system is designed in accordance with statutory regulations, pharmaceutical industry standards, and OHS best practices. Its implementation is monitored by top Management and relevant units to ensure all operational activities are conducted safely and in compliance with OHS guidelines. Regular internal audits, field inspections, and monthly evaluations are conducted to ensure adherence to OHS policies, facility reliability, and readiness of safety infrastructure.

Hazard Identification, Risk Assessment, and Incident Investigation [GRI 403-2]

The Company applies a Hazard Identification, Risk Assessment, and Determining Control ("HIRADC") process before commencing work activities, especially those related to pharmaceutical production, machinery operation, chemical handling, and laboratory activities. Identified risks are recorded, analyzed, and addressed through mitigation measures such as improved engineering controls, provision of PPE — including protective clothing, boots, cartridge masks, body harnesses, ear muffs, and others — and the implementation of safe work procedures. All workplace incidents, including near misses, minor accidents, and lost-time injuries, are thoroughly investigated to determine root causes and establish preventive measures to prevent recurrence.

Occupational Health Services [GRI 403-3, 404-7]

In line with its OHS commitment, the Company provides comprehensive occupational health services to maintain employee well-being and reduce the risk of work-related illnesses. Key initiatives include:

1. Annual medical check-ups for all employees;
2. Outpatient and inpatient care through BPJS Kesehatan and private insurance;
3. Additional services, such as laboratory examination, dental care, and eyewear reimbursement;
4. Health promotion programs, including group exercise activities and campaigns for healthy lifestyles.

Upaya ini memastikan karyawan memperoleh dukungan kesehatan yang optimal dan membantu mengurangi risiko penyakit akibat kerja.

Partisipasi, Konsultasi, dan Komunikasi Pekerja

[GRI 403-4]

Perseroan mengedepankan partisipasi aktif karyawan dalam pengelolaan K3 melalui:

1. Komunikasi terbuka antara manajemen dan pekerja terkait risiko K3;
2. Briefing keselamatan harian;
3. Rapat evaluasi bulanan di area pabrik;
4. Mekanisme pelaporan potensi bahaya oleh karyawan; serta
5. Penyediaan P3K dan prosedur evakuasi di semua fasilitas.

Partisipasi ini memastikan bahwa setiap pekerja memiliki peran dalam menciptakan lingkungan kerja yang aman dan sehat.

Pelatihan K3 bagi Pekerja [GRI 403-5]

Perseroan memberikan pelatihan K3 secara berkala, mencakup:

1. Penggunaan APD, seperti pakaian pelindung, sepatu boots, masker cartridge, body harness, dan ear muffs;
2. Pelatihan tanggap darurat;
3. Pelatihan penggunaan alat pemadam api ringan ("APAR"); serta
4. Pelatihan prosedur kerja aman di area pabrik dan laboratorium.

Pelatihan ini memastikan bahwa setiap pekerja memiliki kompetensi untuk melaksanakan tugasnya secara aman.

Fasilitas Keselamatan dan Pencegahan Risiko

[GRI 403-6]

Untuk meningkatkan keselamatan dan kesehatan yang mungkin timbul akibat kegiatan operasional ataupun hubungan bisnis, Perseroan menyediakan:

1. Pemeriksaan rutin mesin dan peralatan kerja, termasuk mesin produksi, komputer, printer, serta fasilitas pendukung lainnya;
2. Perawatan fasilitas secara berkala guna memastikan keamanan dan kelayakan operasional; serta
3. Protokol kesehatan yang mencakup penyediaan masker, fasilitas cuci tangan, dan sanitation point di seluruh area.

Perseroan juga memastikan bahwa pemasok dan kontraktor mematuhi standar keselamatan sesuai persyaratan operasional Perseroan.

These measures ensure employees receive optimal health support, enhancing overall workforce productivity and resilience.

Worker Participation, Consultation, and Communication [GRI 403-4]

The Company emphasizes active employee participation in OHS management through multiple channels:

1. Open communication between the Management and workers regarding OHS risks;
2. Daily safety briefings;
3. Monthly evaluation meetings in plant areas;
4. Reporting mechanisms for potential hazards by employees;
5. Provision of P3K and clearly defined evacuation procedures at all facilities.

This participatory approach ensures that every worker contributes to creating and maintaining a safe and healthy workplace.

OHS Training for Workers [GRI 403-5]

The Company conducts regular OHS training that include:

1. Proper use of PPE, such as protective clothing, boots, cartridge masks, body harnesses, and ear muffs;
2. Emergency response training;
3. Training in the use of portable fire extinguishers ("APAR");
4. Safe work procedures in production and laboratory areas.

These initiatives equip workers with the necessary skills and awareness to minimize occupational risks effectively.

Safety Facilities and Risk Prevention [GRI 403-6]

To improve safety and health that may arise from operational activities or business relationships, the Company provides:

1. Routine inspections of machinery and work equipment, including production machines, computers, printers, and supporting facilities;
2. Scheduled maintenance of facilities to ensure operational safety and reliability;
3. Health protocols, including provision of masks, handwashing facilities, and sanitation points across all operational areas.

Suppliers and contractors are also required to comply with the Company's safety standards to ensure consistent risk management throughout the supply chain.

Indikator Kinerja Keselamatan: Kecelakaan Kerja [GRI 403-9]

Informasi mengenai data kecelakaan kerja karyawan dan bukan karyawan Perseroan sepanjang 3 (tiga) tahun terakhir diuraikan sebagai berikut:

Uraian	2025	2024	2023	Description
Tingkat Fatalitas sebagai Akibat Kecelakaan Kerja	0,63	0,00	0,56	Fatality Rate Due to Work-Related Accidents
Tingkat Kecelakaan Kerja dengan Konsekuensi Tinggi (Tidak Termasuk Fatalitas)	1,87	0,63	3,25	High-Consequence Work-Related Accident Rate (Excluding Fatalities)
Tingkat Kecelakaan Kerja yang dapat Dicatat	3,76	1,76	8,80	Recordable Work-Related Accident Rate
Jumlah Jam Kerja Karyawan	1.601.469	1.599.342	1.538.166	Total Employee Working Hours
Jumlah Jam Kerja Aman Karyawan	1.577.305	1.591.486	1.524.310	Total Employee Safe Working Hours

Catatan: Data kecelakaan kerja di atas mencakup karyawan Perseroan serta 3 (tiga) Entitas Anak, yaitu Holi, Ethica, dan Probiotec Pty Ltd.

Note: The occupational accident data above includes the Company's employees as well as 3 (three) Subsidiaries, namely Holi, Ethica, and Probiotec Pty Ltd.

Frekuensi Kecelakaan Kerja dari Jumlah Karyawan [ESG S-06] Work Accidents Frequency per Total Employees	Persentase Kecelakaan Serius yang Berakibat Cedera Serius dan Fatal dari Jumlah Pegawai [ESG S-06] Percentage of Serious Accidents Resulting in Serious Injuries and Fatalities from Total Employees (%)
0,00223	0,11

Catatan: Data kecelakaan kerja di atas mencakup karyawan Perseroan serta 3 (tiga) Entitas Anak, yaitu Holi, Ethica, dan Probiotec Pty Ltd.

Note: The occupational accident data above includes the Company's employees as well as 3 (three) Subsidiaries, namely Holi, Ethica, and Probiotec Pty Ltd.

Mekanisme Pengaduan Ketenagakerjaan

Dalam rangka menjaga transparansi dan tanggung jawab terkait ketenagakerjaan, Perseroan dan Entitas Anak menyediakan sarana pengaduan melalui email dan media sosial resmi. Seluruh pengaduan ditindaklanjuti dengan profesional. Sepanjang 3 (tiga) tahun terakhir, tidak terdapat pengaduan terkait ketenagakerjaan yang bersifat signifikan maupun material.

Employment Complaint Mechanism

In order to maintain transparency and accountability in labor management, the Company and its Subsidiaries provide channels for complaints via official email and social media. All complaints are handled professionally. Over the past 3 (three) years, there have been no significant or material complaints related to labor issues.

Aspek Masyarakat

Perseroan menyadari bahwa keberlangsungan bisnis tidak terlepas dari hubungan yang harmonis dengan masyarakat di sekitar wilayah operasional. Oleh karena itu, Perseroan aktif melaksanakan berbagai program yang mendukung pemberdayaan masyarakat, peningkatan kualitas hidup, serta pembangunan sosial yang berkelanjutan. Program-program tersebut dirancang untuk memberikan manfaat nyata melalui pendekatan yang responsif terhadap kebutuhan lokal, mencakup bidang kesehatan, pendidikan, lingkungan, dan penguatan ekonomi masyarakat. [GRI 3-3]

Community Aspect

The Company recognizes that business going concern is closely linked to maintaining harmonious relationships with communities around its operational areas. Therefore, the Company actively implements a number of different programs that support community empowerment, improvement of quality of life, and sustainable social development. These programs are designed to deliver tangible benefits through approaches that are responsive to local needs, covering areas such as health, education, the environment, and community economic strengthening. [GRI 3-3]

Dampak Operasi terhadap Masyarakat Sekitar [POJK F.23] [GRI 413-2]

Kegiatan operasional Perseroan dapat memberikan pengaruh terhadap masyarakat di sekitar area kerja, baik secara langsung maupun tidak langsung. Untuk meminimalkan dampak negatif,

Impact of Operations on the Surrounding Community [POJK F.23] [GRI 413-2]

The Company's operational activities can have both direct and indirect impacts on the communities surrounding its work areas. To minimize negative effects, the Company implements

Perseroan menerapkan praktik pengelolaan lingkungan yang ketat, termasuk pengelolaan limbah, pengendalian polusi, dan efisiensi penggunaan sumber daya. Selain itu, komunikasi dan dialog terbuka dengan komunitas terus dijalankan untuk menampung aspirasi dan mencari solusi yang tepat. Di sisi lain, Perseroan juga berupaya memberikan kontribusi positif melalui Program *Corporate Social Responsibility* ("CSR"), seperti pemberdayaan masyarakat, pelatihan keterampilan, peningkatan akses kesehatan, serta dukungan kesejahteraan masyarakat. Dengan pendekatan ini, Perseroan berperan aktif dalam menciptakan lingkungan yang harmonis dan berkelanjutan sekaligus memperkuat kepercayaan masyarakat.

Penggunaan Tenaga Kerja Lokal [GRI 413-1]

Hingga Desember 2025, Perseroan terus memprioritaskan penggunaan tenaga kerja lokal, yang pada tahun ini tercatat sebanyak 6,3% menempati posisi manajemen senior dari jumlah karyawan keseluruhan. Sementara itu, komposisi tenaga kerja lokal Entitas Anak, yaitu PT Medika Inovasi Nusantara sebanyak 22,58%. Komitmen ini menjadi wujud kontribusi Perseroan dalam meningkatkan kesejahteraan masyarakat setempat.

Tanggung Jawab Sosial Perusahaan

[POJK F.25] [ESG S-12]

Informasi mengenai kegiatan CSR yang telah dilakukan oleh Perseroan sepanjang 3 (tiga) tahun terakhir diuraikan sebagai berikut:

strict environmental management practices, including waste management, pollution control, and efficient use of resources. In addition, open communication and dialogue with the community are continuously conducted to accommodate aspirations and find appropriate solutions. At the same time, the Company strives to provide positive contributions through its Corporate Social Responsibility ("CSR") Programs, such as community empowerment, skills training, improving access to healthcare, and supporting community welfare. Through this approach, the Company actively contributes to creating a harmonious and sustainable environment while strengthening public trust.

Use of Local Labor [GRI 413-1]

As of December 2025, the Company continues to prioritize the use of local labor, which this year accounted for 6.3% of senior management positions from the total number of employees. Meanwhile, the proportion of local workforce at the Subsidiary, PT Medika Inovasi Nusantara, was recorded at 22.58%. This commitment reflects the Company's contribution to improving the welfare of local communities.

Corporate Social Responsibility

[POJK F.25] [ESG S-12]

Information regarding the CSR activities carried out by the Company over the past 3 (three) years is described as follows:

2025	
- Memberikan vitamin kepada masyarakat di Kabupaten Bone, Sulawesi Selatan. - Memberikan vitamin kepada masyarakat di Masjid Al-Azhar Jaka Permai Bekasi. - Memberikan vitamin kepada TNI Angkatan Laut. - Memberikan vitamin kepada korban banjir Jabodetabek melalui BNPB. - Memberikan makanan ringan kepada anak-anak di Gereja Youth Bogor. - Memberikan vitamin kepada masyarakat Jakarta melalui Klinik Simas. - Melakukan penanaman pohon mangrove di Kawasan Mangrovae Pluit. - Memberikan vitamin injeksi kepada Klinik SIMAS untuk berikan kepada masyarakat sekitar guna meningkatkan daya tahan tubuh. - Memberikan vitamin kepada kaum muda dan lansia di Gereja Santa Monica. - Memberikan vitamin Pyfaton kepada masyarakat dalam Kegiatan <i>Car Free Day</i> ("CFD") Jakarta pada 24 Agustus 2025. - Melakukan penghijauan dengan menanam pohon di Gunung Halimun Salak bersama Kontan. - Memberikan vitamin kepada Kaum muda di Gereja Persekutuan Doa Priskila. - Memberikan vitamin kepada dokter dalam komunitas Ikatan Dokter Indonesia ("IDI") Jawa Barat. - Melakukan penghijauan dengan melakukan penanaman pohon bersama Al-Azhar di Gunung Munara, Bogor. - Memberikan vitamin kepada korban banjir Sumatra bersama BPOM, PMI, dan Kementerian Kesehatan.	- Distributed vitamins to communities in Bone Regency, South Sulawesi. - Provided vitamins to communities at Al-Azhar Mosque, Jaka Permai, Bekasi. - Supplied vitamins to the Indonesian Navy (TNI AL). - Delivered vitamins to flood victims in the Greater Jakarta area through the National Disaster Management Authority (BNPB). - Provided snacks to children at Youth Church, Bogor. - Distributed vitamins to the Jakarta community through Klinik Simas. - Planted mangroves in the Mangrove Pluit area. - Supplied injectable vitamins to Klinik SIMAS for distribution to surrounding communities to improve immunity. - Provided vitamins to youth and elderly congregants at Santa Monica Church. - Distributed Pyfaton vitamins during the Car Free Day ("CFD") event in Jakarta on August 24, 2025. - Participated in greening activities by planting trees in Gunung Halimun Salak in collaboration with Kontan. - Provided vitamins to youth at Priskila Prayer Fellowship Church. - Supplied vitamins to doctors in the West Java Indonesian Doctors Association ("IDI") community. - Participated in greening activities by planting trees with Al-Azhar at Gunung Munara, Bogor. - Distributed vitamins to flood victims in Sumatra in collaboration with the Indonesian Food and Drug Authority (BPOM), Indonesian Red Cross (PMI), and Ministry of Health.

2024

- Memberikan vitamin kepada Gereja dan Panti Asuhan di Maluku Tenggara, Klaten, dan Manado.
- Memberikan vitamin dan bantuan obat kepada Yon Armed 5/Pancagiri.
- Memberikan hewan kurban untuk masyarakat di sekitar wilayah operasional Perseroan.
- Melakukan penanaman pohon Mangrove bersama BPOM.
- Memberikan vitamin kepada Koramil Cipanas.
- Memberikan vitamin kepada masyarakat di Rusun Benhill 2 bekerja sama dengan Nanovest.
- Memberikan vitamin kepada Jakarta Central Church.
- Memberikan vitamin untuk kegiatan Program Percepatan Penanganan Stunting Anak di Nusa Tenggara Timur bekerja sama dengan KRIS.
- Memberikan bantuan obat-obatan kepada RS Tzu Chi Pantai Indah Kapuk.
- Memberikan bantuan obat-obatan kepada Klinik SIMAS.
- Memberikan vitamin kepada Kolinlamil TNI Angkatan Laut untuk anak-anak binaan.
- Memberikan bantuan obat dan vitamin untuk korban bencana banjir di Cianjur Selatan.
- Donation of vitamins to Churches and Orphanages in Southeast Maluku, Klaten, and Manado.
- Donation of vitamins and medicine assistance to Yon Armed 5/Pancagiri.
- Donating sacrificial animals to the community around the Company's operational area.
- Planting mangrove trees in collaboration with BPOM.
- Donation of vitamins to Koramil Cipanas.
- Donation of vitamins to the community at Rusun Benhill 2 in collaboration with Nanovest.
- Donation of vitamins to Jakarta Central Church.
- Donation of vitamins for the Child Stunting Handling Acceleration Program in East Nusa Tenggara in collaboration with KRIS.
- Donation of medicines to Tzu Chi Hospital in Pantai Indah Kapuk.
- Donation of medicines to SIMAS Clinic.
- Donation of vitamins to Kolinlamil TNI Navy for the children under their care.
- Donation of medicines and vitamins to flood victims in South Cianjur.

2023

- Memberikan vitamin kepada anak-anak di Panti Asuhan SOS Children Village.
- Memberikan hewan kurban untuk masyarakat sekitar operasional Perseroan.
- Membantu pemasangan listrik untuk masyarakat sekitar pabrik.
- Membantu pemasangan lubang biopori di sekitar pabrik.
- Memberikan vitamin dan *hand sanitizer* untuk sekolah di sekitar operasional Perseroan.
- Memberikan vitamin ke Koramil Cipanas.
- Memberikan vaksin di Puskesmas sekitar pabrik Perseroan.
- Memberikan vitamin ke desa-desa di sekitar pabrik.
- Donation of vitamins to children at SOS Children Village Orphanage.
- Donating sacrificial animals to the community around the Company's operational area.
- Assisting with electrical installation for the community near the factory.
- Assisting with the installation of biopore holes around the factory.
- Donation of vitamins and hand sanitizers to schools near the Company's operational area.
- Donation of vitamins to Koramil Cipanas.
- Administering vaccines at community health centers near the Company's factory.
- Donation of vitamins to villages around the factory.

Biaya Program CSR CSR Program Cost

(dalam jutaan Rupiah / in million Rupiah)

2025	2024	2023
813	1.690	3.694

Program CSR yang dijalankan Perseroan saat ini berawal dari inisiatif internal yang dirancang untuk memberi manfaat langsung bagi lingkungan kerja dan masyarakat sekitar. Ke depan, Perseroan berencana memperluas jangkauan program dengan menjalin kolaborasi bersama komunitas dan lembaga sosial, agar dampak positif yang dihasilkan dapat dirasakan lebih luas.

Mekanisme Pengaduan Masyarakat [POJK F.24]

Dalam rangka menjaga transparansi dan tanggung jawab terhadap masyarakat, Perseroan dan Entitas Anak menyediakan sarana pengaduan melalui email dan media sosial resmi. Seluruh pengaduan ditindaklanjuti dengan profesional. Sepanjang 3 (tiga) tahun terakhir, tidak terdapat pengaduan terkait masyarakat yang bersifat signifikan maupun material.

The CSR programs currently implemented by the Company came from internal initiatives designed to provide direct benefits to the workplace and surrounding communities. Moving forward, the Company plans to expand the program's reach by collaborating with communities and social institutions, so that the positive impact can be felt more broadly.

Public Complaints Mechanism [POJK F.24]

In order to maintain transparency and accountability to the community, the Company and its Subsidiaries provide complaint channels through official email and social media. All complaints are addressed professionally. Over the past 3 (three) years, there have been no significant or material complaints related to the community.

Aspek Konsumen

Perseroan menempatkan konsumen sebagai mitra utama dalam keberlanjutan bisnis. Untuk menjaga kepercayaan dan loyalitas mereka, Perseroan berupaya memberikan produk yang aman, berkualitas, dan sesuai dengan kebutuhan pasar. Seluruh proses produksi dijalankan dengan standar mutu tinggi serta kepatuhan terhadap regulasi yang berlaku. Adapun inisiatif yang telah dilakukan oleh Perseroan terkait konsumen, diuraikan sebagai berikut. [GRI 3-3]

Komitmen untuk Memberikan Layanan atas Produk dan/atau Jasa yang Setara kepada Konsumen [POJK F.17]

Dalam setiap kegiatan usaha, Perseroan dan Entitas Anak berupaya memberikan produk serta layanan terbaik bagi seluruh konsumen tanpa membedakan latar belakang. Perseroan memastikan akses yang mudah dan merata terhadap produk farmasi yang berkualitas, sekaligus mendukung program kesehatan nasional. Dengan menjaga kualitas, transparansi, dan keadilan, Perseroan berkomitmen membangun kepercayaan serta loyalitas konsumen secara berkelanjutan.

Informasi Produk dan Layanan

Melalui situs web serta publikasi seperti Laporan Tahunan dan Laporan Keberlanjutan, Perseroan menyediakan informasi produk dan layanan secara terbuka, sebagai wujud transparansi dan tanggung jawab kepada pemangku kepentingan.

Menjaga Kesehatan dan Keselamatan Konsumen

[POJK F.27] [GRI 416-1]

Dalam upaya menjaga kesehatan dan keselamatan konsumen, Perseroan menerapkan sistem Farmakovigilans ("PV") untuk memastikan keamanan, efektivitas, dan kualitas setiap produk farmasi yang beredar. Melalui pembentukan Departemen Farmakovigilans, Perseroan secara aktif melakukan memantau, menilai, memahami serta mencegah kemungkinan efek samping atau permasalahan lain terkait penggunaan obat sesuai dengan ketentuan BPOM. Sistem ini berperan penting dalam memantau, mengumpulkan, mengidentifikasi, mengevaluasi, dan melaporkan informasi keamanan obat secara berkelanjutan, sehingga manfaat obat tetap optimal dan risiko efek samping dapat diminimalkan.

Sebagai wujud tanggung jawab terhadap konsumen dan tenaga medis, Perseroan terus melakukan pengawasan dan evaluasi menyeluruh terhadap profil keamanan produk, dengan memastikan setiap obat yang beredar telah memenuhi standar keamanan obat yang berlaku serta dilengkapi informasi bahan aktif, indikasi, dan potensi efek samping yang mungkin terjadi. Selain itu, Perseroan menyediakan saluran pelaporan langsung melalui email pv.safety@pyfa.co.id bagi konsumen yang mengalami

Customer Aspects

The Company places consumers as a key partner in the sustainability of its business. To maintain their trust and loyalty, the Company strives to provide products that are safe, high-quality, and aligned with market needs. All production processes are carried out under high-quality standards and in compliance with applicable regulations. The initiatives undertaken by the Company related to consumers are described as follows. [GRI 3-3]

Commitment to Provide Equivalent Products and/or Services to Consumers

[POJK F.17]

In all business activities, the Company and its Subsidiaries strive to provide the best products and services to all consumers without discrimination. The Company ensures easy and equitable access to quality pharmaceutical products while supporting national healthcare programs. By maintaining quality, transparency, and fairness, the Company is committed to building consumer trust and loyalty in a sustainable manner.

Product and Service Information

Through its website and publications such as the Annual Report and Sustainability Report, the Company provides product and service information openly, as a form of transparency and accountability to stakeholders.

Maintaining Consumer Health and Safety

[POJK F.27] [GRI 416-1]

In its commitment to safeguarding consumer health and safety, the Company implements a Pharmacovigilance ("PV") system to ensure the safety, efficacy, and quality of all pharmaceutical products in circulation. Through the establishment of the Pharmacovigilance Department, the Company actively monitors, assesses, understands, and prevents potential side effects or other issues associated with drug use, in accordance with the regulations set forth by the Indonesian Food and Drug Authority (BPOM). This system plays a critical role in continuously monitoring, collecting, identifying, evaluating, and reporting drug safety information, ensuring that the therapeutic benefits of medicines are maximized while minimizing the risk of adverse effects.

As part of its responsibility to consumers and healthcare professionals, the Company continuously conducts comprehensive supervision and evaluation of product safety profiles, ensuring that all circulating medicines comply with applicable safety standards and are accompanied by information on active ingredients, indications, and potential side effects. In addition, the Company provides a direct reporting channel via email at pv.safety@pyfa.co.id for consumers who experience any adverse events during product

kejadian tidak diinginkan selama penggunaan produk. Setiap laporan akan ditindaklanjuti oleh Tim Farmakovigilans melalui investigasi, analisis risiko, serta pelaporan kepada BPOM. Dengan penerapan sistem Farmakovigilans yang terintegrasi dan berbasis data, Perseroan memastikan pengawasan keamanan produk berjalan efektif, sekaligus memperkuat kepercayaan konsumen terhadap mutu produk.

Menjaga Keamanan Data Konsumen

Perlindungan data konsumen menjadi prioritas utama dalam setiap aktivitas operasional Perseroan. Data pribadi yang diterima dikelola secara aman dan hanya digunakan untuk tujuan yang relevan, seperti peningkatan layanan dan pengalaman konsumen. Perseroan juga memperkuat keamanan informasi melalui sistem enkripsi, kontrol akses ketat, serta audit rutin untuk memastikan data tetap terlindungi dari risiko kebocoran atau penyalahgunaan.

Inovasi dan Pengembangan Produk dan Jasa

[POJK F.26]

Inovasi menjadi pendorong utama bagi Perseroan dalam menciptakan produk dan layanan yang unggul. Melalui riset berkelanjutan, pemanfaatan teknologi modern, dan jaringan distribusi yang luas, Perseroan memastikan setiap produk yang dihasilkan memiliki mutu tinggi, aman digunakan, dan sesuai dengan kebutuhan masyarakat. Fokus inovasi diwujudkan melalui investasi di bidang R&D yang terus dikembangkan untuk menghadirkan formulasi baru, meningkatkan efisiensi produksi, dan memperluas manfaat bagi konsumen. Kolaborasi dengan mitra riset dan industri turut memperkuat langkah Perseroan dalam menghasilkan solusi kesehatan yang relevan dan berkelanjutan.

Sepanjang tahun 2025, Perseroan melalui Probiotec Pty Ltd telah meluncurkan 8 (delapan) produk baru. Selain itu, Pyfa dan Ethica turut meluncurkan beberapa produk baru sebagai berikut.

1. Pyforbon.
2. D3-5000.
3. Instillagel.
4. Mucocil.
5. Ascorbic Acid Injection.
6. Labetalol Injection.
7. Narxon Injection.
8. Atranest Injection.
9. 18 SKUs Pyfaesthetic Product.

Selain mengembangkan produk inovatif, Perseroan berupaya meningkatkan pengalaman konsumen melalui kemudahan akses, distribusi yang efisien, dan layanan yang responsif, sehingga mampu memberikan nilai berkelanjutan bagi masyarakat dan pemangku kepentingan.

Dampak Produk/Jasa [POJK F.28]

Setiap produk yang dihasilkan Perseroan membawa dampak nyata bagi kehidupan masyarakat. Melalui formulasi obat-obatan yang inovatif dan berbasis riset, Perseroan berupaya

use. Every report is followed up by the Pharmacovigilance Team through investigation, risk analysis, and reporting to BPOM. By implementing an integrated, data-driven Pharmacovigilance system, the Company ensures effective product safety monitoring while strengthening consumer trust in product quality.

Maintain Consumer Data Security

Consumer data protection is a top priority in all of the Company's operational activities. Personal data received is managed securely and used solely for relevant purposes, such as improving services and consumer experience. The Company also strengthens information security through encryption systems, strict access controls, and regular audits to ensure that data remains protected from the risks of leakage or misuse.

Product/Service Innovation and Development

[POJK F.26]

Innovation is a key driver for the Company in creating superior products and services. Through continuous research, the use of modern technology, and an extensive distribution network, the Company ensures that every product produced is of high quality, safe for use, and meets the needs of society. The focus on innovation is realized through investment in R&D, which is continuously developed to create new formulations, improve production efficiency, and expand benefits for consumers. Collaboration with research and industry partners further strengthens the Company's efforts in delivering relevant and sustainable health solutions.

Throughout 2025, the Company, through Probiotec Pty Ltd, launched eight 8 (eight) new products. In addition, Pyfa and Ethica also introduced several new products as follows.

1. Pyforbon.
2. D3-5000.
3. Instillagel.
4. Mucocil.
5. Ascorbic Acid Injection.
6. Labetalol Injection.
7. Narxon Injection.
8. Atranest Injection.
9. 18 SKUs Pyfaesthetic Product.

In addition to developing innovative products, the Company strives to improve the consumer experience through easy access, efficient distribution, and responsive services, thereby providing sustainable value to society and stakeholders.

Product/Service Impact [POJK F.28]

Every product produced by the Company has a tangible impact on people's lives. Through innovative, research-based drug formulations, the Company strives to support the prevention

mendukung pencegahan serta pemulihan berbagai penyakit, sekaligus meningkatkan kualitas hidup. Di sisi lain, potensi efek samping tetap menjadi perhatian serius. Karena itu, Perseroan menjalankan sistem pengawasan ketat melalui Divisi Farmakovigilans untuk memastikan setiap produk tetap aman, efektif, dan sesuai dengan standar kesehatan yang berlaku. Dengan pendekatan ini, Perseroan berperan aktif dalam menciptakan solusi kesehatan yang bertanggung jawab dan berkelanjutan.

Jumlah Produk yang Ditarik Kembali [POJK F.29]

Pada 31 Desember 2025, Perseroan melakukan penarikan produk dari pasar sebanyak 12.405 boks. Penarikan tersebut dilakukan sehubungan dengan adanya perubahan golongan obat dari Obat Bebas Terbatas menjadi Obat Keras. Langkah ini merupakan bagian dari kepatuhan Perseroan terhadap ketentuan regulasi yang berlaku serta untuk memastikan distribusi produk sesuai dengan klasifikasi yang ditetapkan

Survei Kepuasan Konsumen terhadap Produk dan/atau Jasa [POJK F.30]

Sepanjang tahun 2025, Perseroan belum melaksanakan survei kepuasan konsumen secara menyeluruh. Kendati demikian, hubungan dengan konsumen tetap terjaga melalui komunikasi aktif dan terbuka, di mana setiap saran dan masukan menjadi dasar perbaikan berkelanjutan.

Mekanisme Pengaduan Konsumen

Dalam rangka menjaga transparansi dan tanggung jawab terhadap konsumen, Perseroan dan Entitas Anak menyediakan sarana pengaduan melalui email, yaitu pv.safety@pyfa.co.id, pv.safety@ethica.co.id, serta pv.safety@holipharma.co.id, dan media sosial resmi. Seluruh pengaduan ditindaklanjuti dengan profesional. Sepanjang tahun 2025, tidak terdapat pengaduan terkait konsumen yang bersifat signifikan maupun material.

Aspek Mitra Usaha

Mitra usaha memiliki peran strategis dalam mendukung kinerja dan pertumbuhan Perseroan. Oleh karena itu, Perseroan senantiasa menjaga hubungan kemitraan yang beretika, transparan, dan berorientasi pada nilai bersama, agar seluruh pihak dapat berkembang secara berkesinambungan.

Kerja sama antara Perseroan dengan mitra usaha diatur dalam Kode Etik dan Standar Perilaku, yang menekankan pentingnya prinsip kesetaraan, transparansi, serta integritas bisnis dalam setiap kegiatan operasional. Melalui pedoman ini, seluruh mitra diharapkan menjalankan praktik usaha yang bertanggung jawab dan sejalan dengan nilai-nilai keberlanjutan. Perseroan juga berkomitmen untuk:

1. Memelihara hubungan yang dapat memberikan nilai tambah bagi masing-masing pihak melalui pengaturan kontrak yang jelas dan saling menguntungkan;

and treatment of various diseases while improving quality of life. At the same time, potential side effects remain a serious concern. Therefore, the Company implements a strict monitoring system through the Pharmacovigilance Division to ensure that every product remains safe, effective, and compliant with applicable health standards. Through this approach, the Company actively contributes to providing responsible and sustainable health solutions.

Number of Products Recalled [POJK F.29]

As of December 31, 2025, the Company recalled its products from the market totaling 12,405 boxes. The recall was carried out in connection with the reclassification of the product from a Limited Over-the-Counter Drug to a Prescription Drug. This measure forms part of the Company's compliance with applicable regulatory requirements and ensures that product distribution aligns with the established classification.

Customer Satisfaction Survey with Products and/or Services [POJK F.30]

Throughout 2025, the Company has not conducted a comprehensive consumer satisfaction survey. Nevertheless, relationships with consumers remain well-maintained through active and open communication, where every suggestion and feedback serves as a basis for continuous improvement.

Consumer Complaint Mechanism

To maintain transparency and accountability to consumers, the Company and its Subsidiaries provide complaint channels via email at pv.safety@pyfa.co.id, pv.safety@ethica.co.id, as well as pv.safety@holipharma.co.id, and official social media platforms. All complaints are addressed professionally. Throughout 2025, no complaints have been reported that are significant or material in nature.

Business Partner Aspect

Business partners play a strategic role in supporting the Company's performance and growth. Therefore, the Company consistently maintains partnerships that are ethical, transparent, and oriented toward shared value, so that all parties can grow sustainably.

Collaboration between the Company and its business partners is governed by the Code of Conduct, which emphasizes the importance of equality, transparency, and business integrity in all operational activities. Through these guidelines, all partners are expected to conduct responsible business practices in line with sustainability values. The Company is also committed to:

1. Maintain relationships that provide added to each party through clear and mutually beneficial contractual agreements;

2. Menjamin aktivitas usaha dilakukan bebas dari pemaksaan dan kolusi;
3. Memberikan kesempatan usaha yang sama kepada seluruh calon mitra usaha yang sesuai dengan serta penerapan dilakukan secara objektif dan adil berdasarkan kriteria dan ketentuan yang berlaku; serta
4. Tidak memberikan perlakuan istimewa kepada konsumen, pemasok, mitra bisnis, pemerintah, atau pihak lain melebihi dari kebijakan yang ditetapkan oleh perusahaan.

Penilaian Pemasok berdasarkan Indikator Sosial dan Lingkungan

Perseroan menerapkan proses penilaian pemasok yang komprehensif sebagai bagian dari komitmen untuk memastikan bahwa praktik keberlanjutan tidak hanya diterapkan di dalam organisasi, tetapi juga di seluruh rantai pasok. Mengingat industri farmasi memiliki ketergantungan tinggi terhadap bahan baku, material kimia, dan komponen kemasan berkualitas, Perseroan memahami bahwa pemilihan pemasok yang bertanggung jawab merupakan faktor strategis dalam menjaga mutu produk, kepatuhan regulasi, serta integritas keberlanjutan.

[GRI 3-3]

Penilaian pemasok dilakukan dengan mengacu pada indikator sosial dan lingkungan. Dalam aspek lingkungan, Perseroan mengevaluasi apakah pemasok telah menerapkan praktik pengelolaan lingkungan yang memadai, termasuk kepatuhan terhadap regulasi lingkungan, pengelolaan limbah, efisiensi energi, dan penggunaan material berkelanjutan. Penilaian ini memastikan bahwa setiap pemasok tidak hanya memenuhi spesifikasi teknis, tetapi juga beroperasi dengan memperhatikan dampak ekologis dari aktivitasnya.

[GRI 308-1]

Pada aspek sosial, Perseroan menilai kepatuhan pemasok terhadap standar ketenagakerjaan, K3, serta perlindungan hak asasi manusia. Evaluasi ini mencakup keberadaan kebijakan K3, kondisi kerja yang layak, tidak adanya praktik kerja paksa atau pekerja anak, serta komitmen pemasok terhadap etika bisnis dan praktik non-diskriminatif. Melalui penilaian ini, Perseroan memastikan bahwa para pemasok beroperasi sesuai prinsip hubungan industrial yang adil dan bertanggung jawab.

[GRI 414-1]

Untuk menjaga hubungan yang sehat dan profesional, Perseroan menyediakan sarana pengaduan bagi mitra usaha guna melaporkan dugaan pelanggaran atau kesalahpahaman selama proses kerja sama. Laporan ditangani oleh Sekretaris Perusahaan dan Unit Audit Internal secara rahasia dan bertanggung jawab. Sepanjang tahun 2025, Perseroan maupun Entitas Anak tidak menerima pengaduan dari mitra usaha, yang mencerminkan kemitraan yang harmonis dan berlandaskan kepercayaan.

2. Ensure business activities are free from coercion and collusion;
3. Providing equal business opportunities to all potential business partners by implementing an objective and fair selection process based on applicable criteria and regulations; and
4. Avoiding preferential treatment towards customers, suppliers, business partners, the government, or any other parties beyond the policies set by the Company.

Supplier Assessment based on Social and Environmental Indicators

The Company implements a comprehensive supplier assessment process as part of its commitment to ensure that sustainability practices are applied not only within the organization but throughout the supply chain. Given that the pharmaceutical industry relies heavily on high-quality raw materials, chemical materials, and packaging components, the Company recognizes that selecting responsible suppliers is a strategic factor in maintaining product quality, regulatory compliance, and sustainability integrity. [GRI 3-3]

Supplier assessments are conducted based on social and environmental indicators. On the environmental aspect, the Company evaluates whether suppliers have implemented adequate environmental management practices, including compliance with environmental regulations, waste management, energy efficiency, and the use of sustainable materials. This assessment ensures that each supplier not only meets technical specifications but also operates with awareness of the ecological impact of its activities.

[GRI 308-1]

On the social aspect, the Company evaluates suppliers' compliance with labor standards, OHS, and human rights protection. This evaluation includes the existence of OHS policies, decent working conditions, the absence of forced labor or child labor, and suppliers' commitment to business ethics and non-discriminatory practices. Through this assessment, the Company ensures that suppliers operate in accordance with principles of fair and responsible industrial relations. [GRI 414-1]

To maintain a healthy and professional relationships, the Company provides a grievance mechanism for business partners to report suspected violations or misunderstandings during the collaboration process. Reports are handled confidentially and responsibly by the Corporate Secretary and Internal Audit Unit. Throughout 2025, neither the Company nor its Subsidiaries received complaints from business partners, reflecting partnerships that are harmonious and based on trust.

Verifikasi Tertulis dari Pihak Independen [POJK G.1] [GRI 2-5]

Written Verification from Independent Party

Sepanjang tahun 2025, Perseroan belum melibatkan pihak independen dalam melakukan verifikasi terhadap Laporan Tahunan dan Laporan Keberlanjutan yang diterbitkan. Akan tetapi, Perseroan menjamin bahwa dalam pengerjaan laporan ini, segala isi dan informasi yang disampaikan dapat dipertanggungjawabkan kebenaran, keakuratan, dan telah melalui proses revidi oleh manajemen.

Throughout 2025, the Company has not engaged an independent party to verify the Annual Report and Sustainability Report. However, the Company ensures that all content and information presented in this report are accountable for their truthfulness and accuracy, and have undergone a review process by the management.

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Lembar Umpan Balik [POJK G.3]

Feedback Form

Terima kasih telah membaca Laporan Tahunan dan Laporan Keberlanjutan 2025 PT Pyridam Farma Tbk. Untuk meningkatkan kinerja keberlanjutan perusahaan, mohon kesediaan para pemangku kepentingan untuk memberikan umpan balik setelah membaca Laporan Tahunan dan Laporan Keberlanjutan ini dengan mengirimkan email atau formulir ini melalui fax/pos.

Thank you for reading the Annual Report and Sustainability Report of PT Pyridam Farma Tbk 2025. To improve the Company's sustainability performance, we kindly ask our stakeholders to provide feedback after reading this Annual Report and Sustainability Report by sending an email or submitting this form via fax/mail.

Pertanyaan Question	Setuju Agree	Tidak Setuju Disagree
Laporan ini telah memberikan informasi yang bermanfaat mengenai kinerja ekonomi. This report has provided useful information on economic performance.		
Data dan informasi yang diungkapkan mudah dipahami, lengkap, transparan, dan berimbang. Data and information disclosed are easy to understand, comprehensive, transparent, and balanced.		
Data dan informasi yang disajikan berguna dalam pengambilan keputusan. Data and information presented are useful for decision-making.		
Laporan ini menarik dan mudah dibaca. This report is engaging and easy to read.		

* Ceklis salah satu / Check one.

Profil Anda / Your Profile

Nama (bila berkenan) / Name (if pleased) :

Institusi/Perseroan / Institution/Company :

Email :

No. Kontak / Contact Number :

Golongan Pemangku Kepentingan / Stakeholder Class

☐ Karyawan Employee	☐ Investor	☐ Media
☐ Contractor/Sub-contractor/ Vendor/ Supplier	☐ Regulator	☐ Pelajar/Akademik Student/Academics
☐ Pelanggan Customer	☐ NGO	☐ Lainnya Others

* Ceklis salah satu / Check one.

Mohon Pilih Jawaban yang Paling Sesuai / Please Choose the Most Suitable Answer

- Laporan ini bermanfaat bagi Anda:
This report is useful for you:

☐ Sangat Tidak Setuju Strongly Disagree	☐ Tidak Setuju Disagree	☐ Netral Neutral	☐ Setuju Agree	☐ Sangat Setuju Strongly Agree
- Laporan ini menggambarkan kinerja Perseroan dalam pembangunan keberlanjutan:
This report describes the Company's performance in sustainable development:

☐ Sangat Tidak Setuju Strongly Disagree	☐ Tidak Setuju Disagree	☐ Netral Neutral	☐ Setuju Agree	☐ Sangat Setuju Strongly Agree

3. Laporan ini mudah dimengerti:
This report is easy to understand:
- ☐ Sangat Tidak Setuju
Strongly Disagree
- ☐ Tidak Setuju
Disagree
- ☐ Netral
Neutral
- ☐ Setuju
Agree
- ☐ Sangat Setuju
Strongly Agree
4. Laporan ini menarik:
This report is engaging:
- ☐ Sangat Tidak Setuju
Strongly Disagree
- ☐ Tidak Setuju
Disagree
- ☐ Netral
Neutral
- ☐ Setuju
Agree
- ☐ Sangat Setuju
Strongly Agree
5. Laporan ini meningkatkan kepercayaan Anda pada keberlanjutan perusahaan:
This report increases Your confidence in the Company's sustainability:
- ☐ Sangat Tidak Setuju
Strongly Disagree
- ☐ Tidak Setuju
Disagree
- ☐ Netral
Neutral
- ☐ Setuju
Agree
- ☐ Sangat Setuju
Strongly Agree

* Ceklis salah satu / Check one.

Mohon Berkenan Mengisi: / Kindly Please Fill Out:

- Bagian laporan mana yang paling berguna bagi Anda: / Which part of the report is most useful for you:
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- Bagian laporan mana yang kurang berguna bagi Anda: / Which part of the report is less useful for you:
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- Bagian laporan mana yang paling menarik bagi Anda: / Which part of the report is most interesting to you:
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- Bagian laporan mana yang kurang menarik bagi Anda: / Which part of the report is less interesting to you:
.....
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.....
- Mohon berikan saran/usul/komentar Anda atas laporan ini: / Please provide your suggestions/suggestions/comments on this report:
.....
.....
.....

Terima kasih atas partisipasi Anda. Mohon agar formulir ini dikirimkan kembali kepada:
Thank you for your participation. Please send this form back to:



**Herdiasti
Anggitya Dwisani**

Sekretaris Perusahaan
Corporate Secretary

Kantor Utama Head Office

Sinar Mas Land Plaza Sudirman Lt. 12 / 12th Floor
Jl. Jenderal Sudirman Kav. 21, RT 10/RW 01 Kuningan,
Karet Jakarta Selatan / South Jakarta 12920



Telp
Phone (62-21) 5099 1067



Situs Web
Website www.pyfa.co.id



Hubungan Investor
Investor Relation corsec@pyfa.co.id

Tanggapan terhadap Umpan Balik Laporan Tahun Sebelumnya [POJK G.3]

Response to Feedback on the Previous Year's Report

Perseroan tidak menerima umpan balik, saran, atau masukan dari pemangku kepentingan terkait penyusunan Laporan Tahunan dan Laporan Keberlanjutan untuk tahun buku 2024. Namun demikian, Perseroan berkomitmen untuk terus meningkatkan kualitas penyusunan laporan tersebut.

The Company did not receive feedback, suggestions, or input from stakeholders regarding the preparation of the Annual Report and Sustainability Report for the 2024 financial year. However, the Company is committed to continuously improving the quality of these reports.

Indeks Pengungkapan Kriteria Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 [POJK G.5]

Financial Service Authority Regulation Criteria Disclosure Index No. 51/POJK.03/2017

No. Indeks Index No.	Uraian Description	Halaman Page
A.1	Penjelasan Strategi Berkelanjutan Description on Sustainability Strategy	19
Ikhtisar Kinerja Berkelanjutan Sustainability Performance Highlights		
B.1	Ikhtisar Kinerja Ekonomi Economic Performance Highlights	25
B.2	Ikhtisar Kinerja Lingkungan Hidup Environmental Performance Highlights	28
B.3	Ikhtisar Kinerja Sosial Social Performance Highlights	28
Profil Perusahaan Company Profile		
C.1	Visi, Misi, dan Nilai Berkelanjutan Vision, Mission, and Sustainability Values	70
C.2	Alamat Perusahaan Company Address	66
C.3	Skala Perusahaan Company Scale	108
C.4	Produk, Layanan, dan Kegiatan Usaha yang Dijalankan Products, Services, and Business Activities	76
C.5	Keanggotaan pada Asosiasi Association Membership	42
C.6	Perubahan Organisasi Bersifat Signifikan Significant Organization Changes	69
Penjelasan Direksi Explanation from the Board of Directors		
D.1	Penjelasan Direksi Explanation from the Board of Directors	54
Tata Kelola Berkelanjutan Sustainability Governance		
E.1	Penanggung Jawab Penerapan Keuangan Berkelanjutan Responsible Person for the Implementation of Sustainable Finance	215
E.2	Pengembangan Kompetensi terkait Keuangan Berkelanjutan Competency Development related to Sustainable Finance	216

No. Indeks Index No.	Uraian Description	Halaman Page
E.3	Penilaian Risiko atas Penerapan Keuangan Berkelanjutan Risk Assessment for the Implementation of Sustainable Finance	219
E.4	Hubungan dengan Pemangku Kepentingan Relations with the Stakeholders	9
E.5	Permasalahan terhadap Penerapan Keuangan Berkelanjutan Problems with the Implementation of Sustainable Finance	18
Kinerja Berkelanjutan Sustainable Performance		
F.1	Kegiatan Membangun Budaya Berkelanjutan Building a Sustainability Culture	220
Kinerja Ekonomi Economic Performance		
F.2	Perbandingan Target dan Kinerja Produksi, Portofolio, Target Pembiayaan, atau Investasi, Pendapatan dan Laba Rugi Comparison of Production Targets and Performance, Portfolios, Financing Targets, or Investments, Income and Profit and Loss	221
F.3	Perbandingan Target dan Kinerja Portofolio, Target Pembiayaan, atau Investasi pada Instrumen Keuangan atau Proyek yang Sejalan dengan Keuangan Berkelanjutan Comparison of Portfolio Targets and Performance, Financing Targets, or Investments in Similar Financial Instruments or Projects with Sustainable Finance	221
Kinerja Lingkungan Environmental Performance		
Umum General		
F.4	Biaya Lingkungan Hidup Environmental Cost	225
Aspek Material Material Aspect		
F.5	Penggunaan Material yang Ramah Lingkungan Use of Eco-Friendly Material	226
Aspek Energi Energy Aspect		
F.6	Jumlah dan Intensitas Energi yang Digunakan Amount and Intensity of Energy Consumption	227
F.7	Upaya dan Pencapaian Efisiensi Energi dan Penggunaan Energi Terbarukan Efforts and Achievement of Energy Efficiency and Use of Renewable Energy	227-228
Aspek Air Water Aspect		
F.8	Penggunaan Air Water Use	231
Aspek Keanekaragaman Hayati Biodiversity Aspect		
F.9	Dampak dari Wilayah Operasional yang Dekat atau Berada di Daerah Konservasi atau Memiliki Keanekaragaman Hayati Impact of Operational Areas that are Near or Located in Conservation Areas or Have Biodiversity	237
F.10	Usaha Konservasi Keanekaragaman Hayati Biodiversity Conservation Effort	237
Aspek Emisi Emission Aspect		
F.11	Jumlah dan Intensitas Emisi yang Dihasilkan berdasarkan Jenisnya Emission Amount and Intensity by Its Type	228
F.12	Upaya dan Pencapaian Pengurangan Emisi yang Dilakukan Emission Reduction Efforts and Achievements	230
Aspek Limbah dan Efluen Waste and Effluent Aspect		
F.13	Jumlah Limbah dan Efluen yang Dihasilkan berdasarkan Jenis Amount of Waste and Effluent Generated by Type	233

No. Indeks Index No.	Uraian Description	Halaman Page
F.14	Mekanisme Pengelolaan Limbah dan Efluen Waste and Effluent Management Mechanisms	232
F.15	Tumpahan yang Terjadi (jika ada) Spills (if any)	237
Aspek Pengaduan terkait Lingkungan Hidup Environmental-related Complaints Aspect		
F.16	Jumlah dan Materi Pengaduan Lingkungan Hidup yang Diterima dan Diselesaikan The Amount and Material of Environmental Complaints Received and Resolved	238
Kinerja Sosial Social Performance		
F.17	Komitmen LJK, Emiten, atau Perusahaan Publik untuk Memberikan Layanan atas Produk dan/atau Jasa yang Setara kepada Konsumen Commitment to Provide Equal Service for Products and/or Services to Consumers	253
Aspek Ketenagakerjaan Employment Aspect		
F.18	Kesetaraan Kesempatan Bekerja Equal Opportunity to Work	241
F.19	Tenaga Kerja Anak dan Tenaga Kerja Paksa Child Labor and Forced Labor	243
F.20	Upah Minimum Regional Regional Minimum Wage	244
F.21	Lingkungan Bekerja yang Layak dan Aman Safe and Decent Work Environment	248
F.22	Pelatihan dan Pengembangan Kemampuan Pegawai Employee Training and Capacity Building	110
Aspek Masyarakat Community Aspect		
F.23	Dampak Operasi terhadap Masyarakat Sekitar Operation Impact on the Surrounding Communities	250
F.24	Pengaduan Masyarakat Public Complaints	252
F.25	Kegiatan Tanggung Jawab Sosial Lingkungan ("TJSL") Social and Environmental Responsibility ("SER") Activities	251
Tanggung Jawab Pengembangan Produk/Jasa Berkelanjutan Responsibility for Sustainable Product/Service Development		
F.26	Inovasi dan Pengembangan Produk/Jasa Keuangan Berkelanjutan Innovation and Development of Sustainable Financial Products/Services	254
F.27	Produk/Jasa yang sudah Dievaluasi Keamanannya bagi Pelanggan Safety Evaluated Products/Services for Customers	254
F.28	Dampak Produk/Jasa Product/Service Impact	255
F.29	Jumlah Produk yang Ditarik Kembali Number of Recalled Products	255
F.30	Survei Kepuasan Konsumen terhadap Produk dan/atau Jasa Keuangan Berkelanjutan Customer Satisfaction Survey on Sustainable Financial Products and/or Services	255
Lain-Lain Others		
G.1	Verifikasi Tertulis dari Pihak Independen (jika ada) Written Verification from Independent Party (if any)	257
G.2	Surat Pernyataan Anggota Direksi tentang Tanggung Jawab atas Laporan Berkelanjutan Statement of the Board of Directors regarding Responsibility for the Sustainability Report	271
G.3	Lembar Umpan Balik Feedback Form	259
G.4	Tanggapan terhadap Umpan Balik Laporan Tahun Sebelumnya Sustainability Report Responsibilities	261
G.5	Daftar Pengungkapan sesuai Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 List of Disclosures in accordance with Financial Services Authority Regulation No. 51/POJK.03/2017	261

Daftar Pengungkapan sesuai Pelaporan ESG Metrik

Disclosure List according to the ESG Matrix Reporting

No. Indeks Index No.	Nama Metrik Metric Name	Halaman Page
Kinerja Lingkungan (E) Environmental Performance (E)		
E-01	Laporan Emisi Gas Rumah Kaca Greenhouse Gas Emissions Report	229
E-02	Intensitas Emisi Gas Rumah Kaca Greenhouse Gas Emissions Intensity	230
E-03	Konsumsi Energi Listrik Electricity Energy Consumption	228
E-04	Konsumsi Air Water Use	231
E-05	Limbah yang Dihasilkan Waste Generated	233
E-06	Komitmen Perusahaan untuk Mencapai Target <i>Net Zero Emission</i> The Company's Commitment to Achieving Net Zero Emissions Targets	230
E-07	Komitmen Perusahaan untuk Mengurangi Emisi Gas Rumah Kaca The Company's Commitment to Reducing Greenhouse Gas Emissions	230
Kinerja Sosial (S) Social Performance (S)		
S-01	Kesetaraan Gender Gender Equality	242
S-02	Pegawai berdasarkan Gender dan Kelompok Umur Employees by Gender and Age Group	242
S-03	Tingkat Pergantian Pegawai Employee Turnover Rate	109
S-04	Jumlah Pegawai Sementara Number of Temporary Employees	110
S-05	Pelatihan dan Pengembangan Pegawai Employee Training and Development	110
S-06	Jumlah Kecelakaan Kerja Number of Workplace Accidents	250
S-07	Kejadian Pelanggaran Hak Asasi Manusia Incidents of Human Rights Violations	243
S-08	Kebijakan Pelecehan Seksual dan/atau Non-Diskriminasi Policy on Sexual Harassment and/or Non-Discrimination	246
S-09	Kebijakan mengenai Hak Asasi Manusia Human Rights Policy	242
S-10	Kebijakan Pekerja Anak dan/atau Pekerja Paksa Policy on Child Labor and/or Forced Labor	243
S-11	Kebijakan mengenai Kesehatan dan Keselamatan Kerja serta Lingkungan Kerja yang Aman dan Layak Diberikan kepada Seluruh Karyawan Policy on Occupational Health and Safety and the Provision of a Safe and Decent Working Environment for All Employees	248
S-12	<i>Corporate Social Responsibility</i>	251
Kinerja Tata Kelola (G) Governance Performance (G)		
G-01	Keberagaman Manajemen dan Independensi Management Diversity and Independence	181
G-02	Total Kehadiran Dewan Komisaris dan Direksi dalam Rapat Total Attendance of the Board of Commissioners and Board of Directors at Meetings	168; 175
G-03	Kebijakan Pemisahan <i>Chairman of the Board</i> dan CEO Policy on Separation of the Chairman of the Board and CEO	148
G-04	Kebijakan Penilaian Dewan Komisaris dan Direksi Policy on the Board of Commissioners and Board of Directors Evaluation	169; 176

No. Indeks Index No.	Nama Metrik Metric Name	Halaman Page
G-05	Kebijakan Pelatihan Dewan Komisaris dan Direksi Policy on the Board of Commissioners and Board of Directors Training	169; 176
G-06	Kriteria Khusus Pemilihan Dewan Specific Criteria for Board Member Selection	178
G-07	Kode Etik dan/atau Anti-Korupsi Code of Conduct and/or Anti-Corruption Policy	205
G-08	Kebijakan Perlakuan Adil terhadap Pemegang Saham Policy on Fair Treatment of the Shareholders	154
G-09	Pencegahan Konflik Kepentingan Prevention of Conflicts of Interest	182

Daftar Pengungkapan GRI Standards 2021

Disclosure List of GRI Standards 2021

Pernyataan Penggunaan Statement of Use	GRI 1 yang Digunakan GRI 1 Used
PT Pyridam Farma Tbk melaporkan informasi dalam indeks isi Standar GRI ini untuk periode 1 Januari 2025–31 Desember 2025 dengan referensi Standar GRI. PT Pyridam Farma Tbk reports information in this GRI Standards Content Index for the period January 1, 2025–December 31, 2025 with reference to the GRI Standards.	GRI 1: Foundation 2021 opsi “with reference” GRI 1: Foundation 2021 option “with reference”

GRI - Standard	Keterbukaan Transparency		Halaman Page
	No. Indeks Index No.	Judul Title	

Pengungkapan Umum General Disclosure

GRI 2: Pengungkapan Umum 2021 General Disclosure 2021	Organisasi dan Praktik Pelaporannya Organization and Reporting Practices		
	2-1	Detail Organisasi Organizational Details	66
	2-2	Entitas yang Termasuk dalam Pelaporan Keberlanjutan Entities Included in Sustainability Reporting	4
	2-3	Periode Pelaporan, Frekuensi, dan Kontak Reporting Period, Frequency, and Contact Information	4; 5
	2-4	Pernyataan Ulang Informasi Restatement of Information	5
	2-5	Jaminan Eksternal External Assurance	257
GRI 2: Pengungkapan Umum 2021 General Disclosure 2021	Aktivitas dan Pekerja Activities and Workers		
	2-6	Aktivitas, Rantai Nilai, dan Hubungan Bisnis Lainnya Activities, Value Chain, and Other Business Relationships	76

GRI - Standard	Keterbukaan Transparency		Halaman Page
	No. Indeks Index No.	Judul Title	
GRI 2: Pengungkapan Umum 2021 General Disclosure 2021	2-7	Karyawan Employees	108
	2-8	Pekerja yang Bukan Karyawan Workers Who Are Not Employees	110
	Tata Kelola Governance		
	2-9	Struktur dan Komposisi Tata Kelola Governance Structure and Composition	148
	2-10	Nominasi dan Seleksi untuk Badan Tata Kelola Tertinggi Nomination and Selection for the Highest Governance Body	178
	2-11	Ketua Badan Tata Kelola Tertinggi Chair of the Highest Governance Body	148
	2-12	Peran Badan Tata Kelola Tertinggi dalam Mengawasi Pengelolaan Dampak Role of the Highest Governance Body in Supervising Impact Management	148
	2-13	Pendelegasian Tanggung Jawab untuk Mengelola Dampak Delegation of Responsibility for Managing Impacts	148
	2-14	Peran Badan Tata Kelola Tertinggi dalam Pelaporan Keberlanjutan Role of the Highest Governance Body in Sustainability Reporting	148
	2-15	Konflik Kepentingan Conflict of Interest	182
	2-16	Komunikasi Keprihatinan Krisis Communication of Concerns and Crisis Management	206
	2-17	Pengetahuan Kolektif dari Badan Tata Kelola Tertinggi Collective Knowledge of the Highest Governance Body	216
	2-18	Evaluasi Kinerja Badan Tata Kelola Tertinggi Performance Evaluation of the Highest Governance Body	169; 176
	2-19	Kebijakan Remunerasi Remuneration Policy	178
	2-20	Proses untuk Menentukan Remunerasi Process for Determining Remuneration	178
	2-21	Rasio Kompensasi Total Tahunan Annual Total Compensation Ratio	179
	Strategi, Kebijakan, dan Praktik Strategies, Policies, and Practices		
	2-22	Pernyataan tentang Strategi Pembangunan Berkelanjutan Statement on Sustainable Development Strategy	18
	2-23	Komitmen Kebijakan Policy Commitment	18
	2-24	Menanamkan Komitmen Kebijakan Embedding Policy Commitment	201-202
	2-25	Proses untuk Memulihkan Dampak Negatif Process for Remediating Negative Impacts	201; 219
	2-26	Mekanisme untuk Mencari Nasihat dan Menyampaikan Kekhawatiran Mechanisms for Seeking Advice and Raising Concerns	206
	2-27	Kepatuhan terhadap Hukum dan Peraturan Compliance with Laws and Regulations	208
	2-28	Keanggotaan Asosiasi Association Memberships	42
	Keterlibatan Pemangku Kepentingan Stakeholder Engagement		
	2-29	Pendekatan Keterlibatan Pemangku Kepentingan Approach to Stakeholder Engagement	9

GRI - Standard	Keterbukaan Transparency		Halaman Page
	No. Indeks Index No.	Judul Title	
	2-30	Perjanjian Kerja Bersama Collective Bargaining Agreements	247
Topik Material Material Topics			
GRI 3: Topik Material 2021 Material Topics 2021	3-1	Proses untuk Menentukan Topik Material Process for Determining Material Topics	8
	3-2	Daftar Topik Material List of Material Topics	8
Topik Ekonomi Economic Topic			
GRI 3: Topik Material 2021 Material Topics 2021	201 Kinerja Ekonomi 201 Economic Performance		
	3-3	Manajemen Topik Material Management of Material Topics	221
GRI 201: Kinerja Ekonomi 2016 Economic Performance 2016	201-1	Nilai Ekonomi Langsung yang Dihasilkan dan Didistribusikan Direct Economic Value Generated and Distributed	221
GRI 3: Topik Material 2021 Material Topics 2021	205 Anti-Korupsi 205 Anti-Corruption		
	3-3	Manajemen Topik Material Management of Material Topics	208-209
GRI 205: Anti-Korupsi 2016 Anti-Corruption 2016	205-1	Operasi-Operasi yang Dinilai Memiliki Risiko terkait Korupsi Operations Assessed for Risks related to Corruption	209
	205-2	Komunikasi dan Pelatihan Tentang Kebijakan dan Prosedur Anti-Korupsi Communication and Training on Anti-Corruption Policies and Procedures	209
	205-3	Insiden Korupsi yang Terbukti dan Tindakan yang Diambil Confirmed Incidents of Corruption and Actions Taken	210
GRI 3: Topik Material 2021 Material Topics 2021	207 Pajak 207 Tax		
	3-3	Manajemen Topik Material Management of Material Topics	223
GRI 207: Pajak 2019 Tax 2019	207-2	Tata Kelola, Pengontrolan, dan Manajemen Risiko Pajak Governance, Control, and Management of Tax Risks	223
	207-3	Keterlibatan Pemangku Kepentingan dan Pengelolaan Kepedulian yang Berkaitan dengan Pajak Stakeholder Engagement and Management of Tax-Related Concerns	223
	207-4	Laporan Per Negara Country-by-Country Reporting	224
Topik Lingkungan Environmental Topic			
GRI 3: Topik Material 2021 Material Topics 2021	301 Material		
	3-3	Manajemen Topik Material Management of Material Topics	226
GRI 301: Material 2016	301-1	Material yang Digunakan berdasarkan Berat dan Volume Materials Used by Weight and Volume	227
	301-2	Material Input dari Daur Ulang yang Digunakan Recycled Input Materials Used	227
GRI 3: Topik Material 2021 Material Topics 2021	302 Energi 302 Energy		
	3-3	Manajemen Topik Material Management of Material Topics	227

GRI - Standard	Keterbukaan Transparency		Halaman Page
	No. Indeks Index No.	Judul Title	
GRI 302: Energi 2016 Energy 2016	302-1	Konsumsi Energi dalam Organisasi Energy Consumption within the Organization	228
	302-3	Intensitas Energi Energy Intensity	228
	302-4	Pengurangan Konsumsi Energi Reduction of Energy Consumption	228
GRI 3: Topik Material 2021 Material Topics 2021	303 Air dan Efluen 303 Water and Effluents		
	3-3	Manajemen Topik Material Management of Material Topics	231
GRI 303: Air dan Efluen 2018 Water and Effluents 2018	303-3	Pengambilan Air Water Withdrawal	231
GRI 3: Topik Material 2021 Material Topics 2021	305 Emisi 305 Emission		
	3-3	Manajemen Topik Material Management of Material Topics	229
GRI 305: Emisi 2016 Emission 2016	305-1	Emisi GRK (Cakupan 1) Langsung Direct GHG Emissions (Scope 1)	229
	305-2	Emisi GRK (Cakupan 2) Tidak Langsung Indirect GHG Emissions (Scope 2)	230
	305-4	Intensitas Emisi GRK GHG Emissions Intensity	230
	305-5	Pengurangan Emisi GRK GHG Emissions Reduction	230
GRI 3: Topik Material 2021 Material Topics 2021	306 Limbah 306 Waste		
	3-3	Manajemen Topik Material Management of Material Topics	232
GRI 306: Limbah 2020 Waste 2020	306-1	Timbulan Limbah dan Dampak-Dampak yang Signifikan terkait Limbah Waste Generated and Significant Waste-Related Impacts	232
	306-2	Manajemen Dampak yang Signifikan terkait Limbah Management of Significant Waste-Related Impacts	232
	306-3	Timbulan Limbah Waste Generated	233
GRI 3: Topik Material 2021 Material Topics 2021	308 Penilaian Lingkungan Pemasok 308 Supplier Environmental Assessment		
	3-3	Manajemen Topik Material Management of Material Topics	256
GRI 308: Penilaian Lingkungan Pemasok 2016 Supplier Environmental Assessment 2016	308-1	Seleksi Pemasok Baru dengan Menggunakan Kriteria Lingkungan Selection of New Suppliers Using Environmental Criteria	256
Topik Sosial Social Topic			
GRI 3: Topik Material 2021 Material Topics 2021	401 Kepegawaian 401 Employment		
	3-3	Manajemen Topik Material Management of Material Topics	239

GRI - Standard	Keterbukaan Transparency		Halaman Page
	No. Indeks Index No.	Judul Title	
GRI 401: Kepegawaian 2016 Employment 2016	401-1	Perekrutan Karyawan Baru dan Pergantian Karyawan Recruitment of New Employees and Employee Turnover	243
	401-2	Tunjangan yang Diberikan kepada Karyawan Purnawaktu yang Tidak Diberikan kepada Karyawan pada Kurun Waktu Tertentu atau Paruh Waktu Benefits Provided to Full-Time Employees Not Provided to Employees on Fixed-Term or Part-Time Contracts	245
	401-3	Cuti Melahirkan Parental Leave	245
GRI 3: Topik Material 2021 Material Topics 2021	403 Keselamatan & Kesehatan Kerja 403 Occupational Health & Safety		
	3-3	Manajemen Topik Material Management of Material Topics	248
GRI 403: Keselamatan & Kesehatan Kerja 2018 Occupational Health & Safety 2018	403-1	Sistem Manajemen Keselamatan dan Kesehatan Kerja Occupational Health and Safety Management System	248
	403-2	Pengidentifikasian Bahaya, Penilaian Risiko, dan Investigasi Insiden Hazard Identification, Risk Assessment, and Incident Investigation	248
	403-3	Layanan Kesehatan Kerja Occupational Health Services	249
	403-4	Partisipasi, Konsultasi, dan Komunikasi Pekerja tentang Keselamatan dan Kesehatan Kerja Worker Participation, Consultation, and Communication on Occupational Health and Safety	249
	403-5	Pelatihan bagi Pekerja Mengenai Keselamatan dan Kesehatan Kerja Training for Workers on Occupational Health and Safety	249
	403-6	Peningkatan Kualitas Kesehatan Pekerja Employee Health Improvement	250
	403-7	Pencegahan dan Mitigasi Dampak Keselamatan dan Kesehatan Kerja yang Secara Langsung terkait Hubungan Bisnis Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked to Business Relationships	249
	403-8	Pekerja yang Tercakup dalam Sistem Manajemen Keselamatan dan Kesehatan Kerja Workers Covered by the Occupational Health and Safety Management System	248
	403-9	Kecelakaan Kerja Work-Related Injuries	250
GRI 3: Topik Material 2021 Material Topics 2021	404 Pelatihan dan Pendidikan 404 Training and Education		
	3-3	Manajemen Topik Material Management of Material Topics	110
GRI 404: Pelatihan dan Pendidikan 2016 Training and Education 2016	404-1	Rata-Rata Jam Pelatihan per Tahun per Karyawan Average Training Hours per Year per Employee	110
	404-2	Program untuk Meningkatkan Keterampilan Karyawan dan Program Bantuan Peralihan Employee Skill Development and Career Transition Assistance Programs	110
GRI 3: Topik Material 2021 Material Topics 2021	405 Keanekaragaman dan Peluang Setara 405 Diversity and Equal Opportunity		
	3-3	Manajemen Topik Material Management of Material Topics	242
GRI 405: Keanekaragaman dan Peluang Setara 2016 Diversity and Equal Opportunity 2016	405-1	Keanekaragaman Badan Tata Kelola dan Karyawan Diversity of Governance Organs and Employees	242
	405-2	Rasio Gaji Pokok dan Remunerasi Perempuan Dibandingkan Laki-Laki Ratio of Female to Male Basic Salary and Remuneration	244

GRI - Standard	Keterbukaan Transparency		Halaman Page
	No. Indeks Index No.	Judul Title	
GRI 3: Topik Material 2021 Material Topics 2021	406 Non-Diskriminasi 406 Non-Discrimination		
	3-3	Manajemen Topik Material Management of Material Topics	246
GRI 406: Non-Diskriminasi 2016 Non-Discrimination 2016	406-1	Insiden Diskriminasi dan Tindakan Perbaikan yang Dilakukan Incidents of Discrimination and Remedial Actions Taken	246
GRI 3: Topik Material 2021 Material Topics 2021	408 Pekerja Anak 408 Child Labor		
	3-3	Manajemen Topik Material Management of Material Topics	243
GRI 408: Pekerja Anak 2016 Child Labor 2016	408-1	Operasi dan Pemasok yang Berisiko Signifikan terhadap Insiden Pekerja Anak Operations and Suppliers at Significant Risk for Child Labor Incidents	243
GRI 3: Topik Material 2021 Material Topics 2021	409 Kerja Paksa atau Wajib Kerja 409 Forced or Compulsory Labor		
	3-3	Manajemen Topik Material Management of Material Topics	243
GRI 409: Kerja Paksa atau Wajib Kerja 2016 Forced or Compulsory Labor	409-1	Operasi dan Pemasok yang Berisiko Signifikan terhadap Insiden Kerja Paksa atau Wajib Kerja Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor	243
GRI 3: Topik Material 2021 Material Topics 2021	413 Masyarakat Lokal 413 Local Community		
	3-3	Manajemen Topik Material Management of Material Topics	251
GRI 413: Masyarakat Lokal 2016 Local Community 2016	413-1	Operasi dengan Keterlibatan Masyarakat Lokal, Penilaian Dampak, dan Program Pengembangan Operations with Local Community Engagement, Impact Assessments, and Development Programs	251
	413-2	Operasi yang Secara Aktual dan yang Berpotensi Memiliki Dampak Negatif Signifikan terhadap Masyarakat Setempat Operations with Actual and Potential Significant Negative Impacts on Local Communities	250
GRI 3: Topik Material 2021 Material Topics 2021	414 Penilaian Sosial Pemasok 414 Supplier Social Assessment		
	3-3	Manajemen Topik Material Management of Material Topics	256
GRI 414: Penilaian Sosial Pemasok 2016 Supplier Social Assessment 2016	414-1	Seleksi Pemasok Baru dengan Menggunakan Kriteria Sosial Selection of New Suppliers Using Social Criteria	256
GRI 416: Kesehatan dan Keselamatan Pelanggan 2016 Customer Health and Safety 2016	416 Kesehatan dan Keselamatan Pelanggan 416 Customer Health and Safety		
	3-3	Manajemen Topik Material Management of Material Topics	253
	416-1	Penilaian Dampak Kesehatan dan Keselamatan dari Berbagai Kategori Produk dan Jasa Assessment of Health and Safety Impacts across Various Categories of Products and Services	253

Tanggung Jawab Laporan Tahunan dan Laporan Keberlanjutan [POJK G.2]

Responsibility for the Annual Report and Sustainability Report

Pernyataan Dewan Komisaris dan Direksi tentang Tanggung Jawab atas Laporan Tahunan dan Laporan Keberlanjutan 2025 PT Pyridam Farma Tbk

Responsibility Statement of the Board of Commissioners and the Board of Directors for 2025 Annual Report and Sustainability Report of PT Pyridam Farma Tbk

Kami yang bertanda tangan di bawah ini menyatakan bahwa semua informasi dalam Laporan Tahunan dan Laporan Keberlanjutan PT Pyridam Farma Tbk Tahun 2025 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Tahunan dan Laporan Keberlanjutan.

We, the undersigned, hereby declare that all information in the 2025 Annual Report and Sustainability Report of PT Pyridam Farma Tbk has been presented in its entirety and that we assume full responsibility for the accuracy of its content.

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement was made in all truthness.

Jakarta, April 2026

Dewan Komisaris Board of Commissioners



Robby Yulianto
Komisaris Utama

President Commissioner



Widjanarko Brotosaputro

Komisaris
Commissioner



Charles D. Marpaung

Komisaris Independen
Independent Commissioner



Maura Linda Sitanggang

Komisaris Independen
Independent Commissioner

Direksi Board of Directors



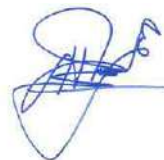
Yenfrino Gunadi

Direktur
Director



Lee Yan Gwan

Direktur Utama
President Director



Bedjo Stefanus

Direktur
Director



Antes Eko Prasetyo

Direktur
Director



Sinta Lestari Ningsih

Direktur
Director



07

Laporan Keuangan Financial Statements

PT Pyridam Farma Tbk
dan entitas anaknya/*and its subsidiaries*

Laporan keuangan konsolidasian
tanggal 31 Desember 2025
dan untuk tahun yang berakhir pada tanggal tersebut
beserta laporan auditor independen/
*Consolidated financial statements
as of December 31, 2025
and for the year then ended
with independent auditor's report*

The original consolidated financial statements included herein
are in Indonesian language.

**PT PYRIDAM FARMA TBK
DAN ENTITAS ANAKNYA
LAPORAN KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2025
DAN UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL TERSEBUT
BESERTA LAPORAN AUDITOR INDEPENDEN**

**PT PYRIDAM FARMA TBK
AND ITS SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2025
AND FOR THE YEAR THEN ENDED
WITH INDEPENDENT AUDITOR'S REPORT**

Daftar Isi

Table of Contents

	Halaman/ Page	
Surat Pernyataan Direksi		<i>Directors' Statement</i>
Laporan Auditor Independen	i - x	<i>Independent Auditor's Report</i>
Laporan Posisi Keuangan Konsolidasian.....	1 - 3	<i>Consolidated Statement of Financial Position</i>
Laporan Laba Rugi dan Penghasilan Kprehensif Lain Konsolidasian.....	4 - 5	<i>Consolidated Statement of Profit or Loss and Other Comprehensive Income</i>
Laporan Perubahan Ekuitas Konsolidasian	6	<i>Consolidated Statement of Changes in Equity</i>
Laporan Arus Kas Konsolidasian.....	7 - 8	<i>Consolidated Statement of Cash Flows</i>
Catatan atas Laporan Keuangan Konsolidasian.....	9 - 108	<i>Notes to the Consolidated Financial Statements</i>

**SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2025 DAN
UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL TERSEBUT
PT PYRIDAM FARMA TBK
DAN ENTITAS ANAKNYA**

**BOARD OF DIRECTORS' STATEMENT
REGARDING THE RESPONSIBILITY FOR THE
CONSOLIDATED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2025 AND
FOR THE YEAR THEN ENDED
PT PYRIDAM FARMA TBK
AND ITS SUBSIDIARIES**

Kami, yang bertanda tangan di bawah ini :

We, the undersigned below:

1. Nama	Lee Yan Gwan	Name
Alamat kantor	Sinarmas Land Plaza Sudirman Lt.12, Jl. Jend. Sudirman Kav. 21, Jakarta Selatan	Office address
Nomor telepon	+62 21 53690112	Telephone number
Jabatan	Direktur Utama/President Director	Title
2. Nama	Sinta Lestari Ningsih	Name
Alamat kantor	Sinarmas Land Plaza Sudirman Lt.12, Jl. Jend. Sudirman Kav. 21, Jakarta Selatan	Office address
Nomor telepon	+62 21 53690112	Telephone number
Jabatan	Direktur/ Director	Title

menyatakan bahwa:

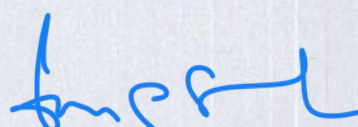
declare that:

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian PT Pyridam Farma Tbk dan Entitas Anaknya;	1. <i>We are responsible for the preparation and presentation of PT Pyridam Farma Tbk and its subsidiaries' consolidated financial statements;</i>
2. Laporan keuangan konsolidasian PT Pyridam Farma Tbk dan Entitas Anaknya telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;	2. <i>PT Pyridam Farma Tbk and its subsidiaries' consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standard;</i>
3. a. Semua informasi material dalam laporan keuangan konsolidasian PT Pyridam Farma Tbk dan Entitas Anaknya telah dimuat secara lengkap dan benar;	3. a. <i>All material information in the PT Pyridam Farma Tbk and its subsidiaries' consolidated financial statements have been disclosed in a complete and truthful manner;</i>
b. Laporan keuangan konsolidasian PT Pyridam Farma Tbk dan Entitas Anaknya tidak mengandung informasi atau fakta material yang tidak benar dan tidak menghilangkan informasi atau fakta material;	b. <i>PT Pyridam Farma Tbk and its subsidiaries' consolidated financial statements do not contain any materially incorrect information or facts, nor do they omit any material information or facts;</i>
4. Kami bertanggung jawab atas sistem pengendalian internal dalam PT Pyridam Farma Tbk dan Entitas Anaknya.	4. <i>We are responsible for PT Pyridam Farma Tbk and its subsidiaries' internal control system.</i>

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement is made truthfully.

Jakarta, 31 Maret 2026/ Jakarta, March 31, 2026



LEE YAN GWAN

Direktur Utama/President Director



SINTA LESTARI NINGSIH

Direktur/ Director

HEAD OFFICE

Sinar Mas Land Plaza Sudirman,
12th Floor, Jl. Jend. Sudirman Kav. 21,
Jakarta 12920 - Indonesia

P +62-21-5099-1067

FACTORY

Hanjawar, Pacet,
Cianjur 43253 - Indonesia

P +62-263-580-833

F +62-263-582-290



*The original report included herein is in
the Indonesian language.*

Laporan Auditor Independen

Laporan No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026

Pemegang Saham, Dewan Komisaris, dan Direksi
PT Pyridam Farma Tbk

Opini

Kami telah mengaudit laporan keuangan konsolidasian PT Pyridam Farma Tbk ("Perusahaan") dan entitas anaknya (secara kolektif disebut sebagai "Grup") terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2025, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan konsolidasian, termasuk informasi kebijakan akuntansi material.

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2025, serta kinerja keuangan dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Independent Auditor's Report

Report No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026

*The Shareholders and the Boards of
Commissioners and Directors
PT Pyridam Farma Tbk*

Opinion

We have audited the accompanying consolidated financial statements of PT Pyridam Farma Tbk (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated statement of financial position as of December 31, 2025, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025, and its consolidated financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

Laporan Auditor Independen (lanjutan)

Laporan No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (lanjutan)

Basis opini

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia ("IAPI"). Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami. Kami independen terhadap Grup berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan konsolidasian di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini kami.

Hal audit utama

Hal audit utama adalah hal-hal yang, menurut pertimbangan profesional kami, merupakan hal yang paling signifikan dalam audit kami atas laporan keuangan konsolidasian periode kini. Hal audit utama tersebut disampaikan dalam konteks audit kami atas laporan keuangan konsolidasian secara keseluruhan, dan dalam merumuskan opini kami atas laporan keuangan konsolidasian terkait, dan kami tidak menyatakan suatu opini terpisah atas hal audit utama tersebut. Untuk hal audit utama di bawah ini, penjelasan kami tentang bagaimana audit kami merespons hal tersebut disampaikan dalam konteks tersebut.

Kami telah memenuhi tanggung jawab yang diuraikan dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami, termasuk sehubungan dengan hal audit utama yang dikomunikasikan di bawah ini. Oleh karena itu, audit kami mencakup pelaksanaan prosedur yang didesain untuk merespons penilaian kami atas risiko kesalahan penyajian material dalam laporan keuangan konsolidasian terlampir. Hasil prosedur audit kami, termasuk prosedur yang dilakukan untuk merespons hal audit utama di bawah ini, menyediakan basis bagi opini kami atas laporan keuangan konsolidasian terlampir.

Independent Auditor's Report (continued)

Report No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (continued)

Basis for opinion

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants ("IICPA"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report. We are independent of the Group in accordance with the ethical requirements relevant to our audit of the consolidated financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with such requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. Such key audit matters were addressed in the context of our audit of the consolidated financial statements taken as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on such key audit matters. For the key audit matter below, our description of how our audit addressed such key audit matter is provided in such context.

We have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report, including in relation to the key audit matter communicated below. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the accompanying consolidated financial statements. The results of our audit procedures, including the procedures performed to address the key audit matter below, provide the basis for our opinion on the accompanying consolidated financial statements.

*The original report included herein is in
the Indonesian language.*

Laporan Auditor Independen (lanjutan)

Laporan No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (lanjutan)

Hal audit utama (lanjutan)

Uji penurunan nilai goodwill

Penjelasan atas hal audit utama:

Sebagaimana yang dijelaskan pada Catatan 21 dan 12 atas laporan keuangan konsolidasian terlampir, goodwill dari beberapa entitas anak diuji penurunan nilainya setiap tahun dan ketika terdapat indikasi bahwa nilai tercatatnya mungkin mengalami penurunan nilai. Uji penurunan nilai goodwill ini adalah hal audit utama bagi audit kami karena saldo goodwill sebesar Rp1,89 triliun (yang mewakili 27,88% dari total aset konsolidasian grup) adalah material bagi laporan keuangan konsolidasian dan estimasi jumlah terpulihkan unit penghasil kas ("UPK") yang kedalamnya goodwill tersebut dialokasikan memerlukan pertimbangan dan estimasi signifikan manajemen, seperti seleksi entitas pembanding, estimasi proyeksi arus kas masa depan yang menggunakan asumsi operasional utama seperti tingkat pertumbuhan pendapatan, proyeksi pendapatan dan biaya operasional, serta penentuan asumsi makroekonomi utama seperti tingkat pertumbuhan jangka panjang setelah periode cakupan proyeksi, dan tingkat diskonto. Manajemen melakukan uji penurunan nilai dengan membandingkan nilai terpulihkan UPK tersebut dengan nilai tercatatnya.

Independent Auditor's Report (continued)

*Report No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (continued)*

Key audit matters (continued)

Impairment test of goodwill

Description of the key audit matter:

As described in Notes 21 and 12 to the accompanying consolidated financial statements, goodwill arising from several subsidiaries are to be tested for impairment annually and when circumstances indicate that the carrying value may be impaired. Such impairment test of goodwill is a key audit matter to us because goodwill balance of Rp1.89 trillion (which represents 27.88% of the Group's consolidated total assets) are material to the consolidated financial statements and estimation of the recoverable amount of the cash generating unit ("CGU") into which the goodwill were allocated required significant management judgment and estimation, such as selecting comparable entities, estimating future cash flow projection using key operational assumptions such as revenue growth rate, forecast revenues and operating costs, and setting key macroeconomic assumptions, such as long-term growth rate after the forecast period, and discount rate. Management performed the impairment test by comparing the recoverable amount of the CGU with its carrying amount.

*The original report included herein is in
the Indonesian language.*

Laporan Auditor Independen (lanjutan)

Independent Auditor's Report (continued)

Laporan No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (lanjutan)

*Report No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (continued)*

Hal audit utama (lanjutan)

Key audit matters (continued)

Uji penurunan nilai goodwill (lanjutan)

Impairment test of goodwill (continued)

Respons audit:

Audit response:

Kami memperoleh pemahaman dan mengevaluasi rancangan pengendalian utama atas proses uji penurunan nilai goodwill. Kami mengevaluasi laporan dari pakar manajemen atas uji penurunan nilai, termasuk kompetensi, kapabilitas dan objektivitas dari pakar tersebut. Kami mengevaluasi kelayakan asumsi utama dengan mengidentifikasi entitas pembanding, menganalisa kemiripan entitas pembanding dengan bisnis dari UPK, serta membandingkan asumsi operasional utama ke sumber data yang dapat diakses publik dan data dan catatan keuangan Grup. Kami mengevaluasi asumsi makroekonomi utama, termasuk metodologi dan model keuangan yang digunakan, dengan dibantu oleh pakar auditor kami. Kami menguji akurasi matematis model keuangan yang digunakan oleh manajemen. Kami mengevaluasi konsistensi antara pos-pos yang tercakup dalam nilai tercatat dari UPK dengan nilai terpilihkannya. Kami juga mengevaluasi kecukupan pengungkapan terkait goodwill pada catatan atas laporan keuangan konsolidasian terlampir.

We gained an understanding of and evaluated the design of the key controls over the goodwill impairment assessment process. We evaluated the management expert's report on the impairment assessment, including the competence, capability, and objectivity of the management expert. We evaluated the reasonableness of the key assumptions by identifying comparable entities, analyzing the similarities between their businesses and that of the CGU, and comparing key operational assumptions with publicly available data sources as well as the Group's financial data and records. We evaluated the key macroeconomic assumptions, including the methodologies and financial models used, with assistance from our auditor's expert. We tested the mathematical accuracy of the financial model used by the management. We evaluated the consistency between the items included in the CGU's carrying amount and its recoverable amount. We also evaluated the adequacy of the disclosures related to goodwill in the notes to the accompanying consolidated financial statements.

Informasi lain

Other information

Manajemen bertanggung jawab atas informasi lain. Informasi lain terdiri dari informasi yang tercantum dalam Laporan Tahunan 2025 ("Laporan Tahunan") selain laporan keuangan konsolidasian terlampir dan laporan auditor independen kami. Laporan Tahunan diharapkan akan tersedia bagi kami setelah tanggal laporan auditor independen ini.

Management is responsible for the other information. Other information comprises the information included in the 2025 Annual Report (the "Annual Report") other than the accompanying consolidated financial statements and our independent auditor's report thereon. The Annual Report is expected to be made available to us after the date of this independent auditor's report.

*The original report included herein is in
the Indonesian language.*

Laporan Auditor Independen (lanjutan)

Laporan No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (lanjutan)

Informasi lain (lanjutan)

Opini kami atas laporan keuangan konsolidasian terlampir tidak mencakup Laporan Tahunan, dan oleh karena itu, kami tidak menyatakan bentuk keyakinan apapun atas Laporan Tahunan tersebut.

Sehubungan dengan audit kami atas laporan keuangan konsolidasian terlampir, tanggung jawab kami adalah untuk membaca Laporan Tahunan ketika tersedia dan, dalam melaksanakannya, mempertimbangkan apakah Laporan Tahunan mengandung ketidakkonsistensian material dengan laporan keuangan konsolidasian terlampir atau pemahaman yang kami peroleh selama audit, atau mengandung kesalahan penyajian material.

Ketika kami membaca Laporan Tahunan, jika kami menyimpulkan bahwa terdapat suatu kesalahan penyajian material di dalamnya, kami diharuskan untuk mengomunikasikan hal tersebut kepada pihak yang bertanggung jawab atas tata kelola dan melakukan tindakan yang tepat berdasarkan peraturan perundang-undangan yang berlaku.

Tanggung jawab manajemen dan pihak yang bertanggung jawab atas tata kelola terhadap laporan keuangan konsolidasian

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan konsolidasian yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Independent Auditor's Report (continued)

*Report No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (continued)*

Other information (continued)

Our opinion on the accompanying consolidated financial statements does not cover the Annual Report, and accordingly, we do not express any form of assurance on the Annual Report.

In connection with our audit of the accompanying consolidated financial statements, our responsibility is to read the Annual Report when it becomes available and, in doing so, consider whether the Annual Report is materially inconsistent with the accompanying consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate actions based on the applicable laws and regulations.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

*The original report included herein is in
the Indonesian language.*

Laporan Auditor Independen (lanjutan)

Laporan No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (lanjutan)

Tanggung jawab manajemen dan pihak yang bertanggung jawab atas tata kelola terhadap laporan keuangan konsolidasian (lanjutan)

Dalam penyusunan laporan keuangan konsolidasian, manajemen bertanggung jawab untuk menilai kemampuan Grup dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali manajemen memiliki intensi untuk melikuidasi Grup atau menghentikan operasi atau tidak memiliki alternatif yang realistis selain melaksanakannya.

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Grup.

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian

Tujuan kami adalah untuk memperoleh keyakinan memadai tentang apakah laporan keuangan konsolidasian secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor independen yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit yang ditetapkan oleh IAPI akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

Independent Auditor's Report (continued)

*Report No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (continued)*

Responsibilities of management and those charged with governance for the consolidated financial statements (continued)

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting, unless management either intends to liquidate the Group or to cease its operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements taken as a whole are free from material misstatement, whether due to fraud or error, and to issue an independent auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing established by the IICPA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

*The original report included herein is in
the Indonesian language.*

Laporan Auditor Independen (lanjutan)

Laporan No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas
laporan keuangan konsolidasian (lanjutan)

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan konsolidasian, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memperoleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya suatu kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian atas pengendalian internal.
- Memperoleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal Grup.

Independent Auditor's Report (continued)

*Report No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (continued)*

*Auditor's responsibilities for the audit of the
consolidated financial statements (continued)*

As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- *Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to such risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.*
- *Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.*

*The original report included herein is in
the Indonesian language.*

Laporan Auditor Independen (lanjutan)

Laporan No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas
laporan keuangan konsolidasian (lanjutan)

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan independen dan mempertahankan skeptisisme independen selama audit. Kami juga: (lanjutan)

- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.
- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Grup untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor independen kami ke pengungkapan terkait dalam laporan keuangan konsolidasian atau, jika pengungkapan tersebut tidak memadai, memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor independen kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Grup tidak dapat mempertahankan kelangsungan usaha.
- Mengevaluasi penyajian, struktur, dan isi laporan keuangan konsolidasian secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan konsolidasian mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.

Independent Auditor's Report (continued)

*Report No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (continued)*

*Auditor's responsibilities for the audit of the
consolidated financial statements (continued)*

*As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
(continued)*

- *Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.*
- *Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our independent auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our independent auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.*
- *Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.*

*The original report included herein is in
the Indonesian language.*

Laporan Auditor Independen (lanjutan)

Independent Auditor's Report (continued)

Laporan No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (lanjutan)

*Report No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (continued)*

Tanggung jawab auditor terhadap audit atas
laporan keuangan konsolidasian (lanjutan)

*Auditor's responsibilities for the audit of the
consolidated financial statements (continued)*

Sebagai bagian dari suatu audit berdasarkan
Standar Audit yang ditetapkan oleh IAPI, kami
menerapkan pertimbangan profesional dan
mempertahankan skeptisisme profesional selama
audit. Kami juga: (lanjutan)

*As part of an audit in accordance with Standards
on Auditing established by the IICPA, we exercise
professional judgment and maintain professional
skepticism throughout the audit. We also:
(continued)*

- Memeroleh bukti audit yang cukup dan tepat
terkait informasi keuangan entitas atau
aktivitas bisnis dalam Grup untuk menyatakan
opini atas laporan keuangan konsolidasian.
Kami bertanggung jawab atas arahan,
supervisi, dan pelaksanaan audit grup. Kami
tetap bertanggung jawab sepenuhnya atas
opini audit kami.

- *Obtain sufficient appropriate audit evidence
regarding the financial information of the
entities or business activities within the Group
to express an opinion on the consolidated
financial statements. We are responsible for
the direction, supervision, and performance
of the group audit. We remain solely
responsible for our audit opinion.*

Kami mengomunikasikan kepada pihak yang
bertanggung jawab atas tata kelola mengenai,
antara lain, ruang lingkup dan saat yang
direncanakan atas audit serta temuan audit
signifikan, termasuk setiap defisiensi signifikan
dalam pengendalian internal yang teridentifikasi
oleh kami selama audit.

*We communicate with those charged with
governance regarding, among other matters, the
planned scope and timing of the audit and
significant audit findings, including any significant
deficiencies in internal control that we identify
during our audit.*

Kami juga memberikan suatu pernyataan kepada
pihak yang bertanggung jawab atas tata kelola
bahwa kami telah mematuhi ketentuan etika yang
relevan mengenai independensi, dan
mengomunikasikan kepada pihak tersebut seluruh
hubungan, serta hal-hal lain yang dianggap secara
wajar berpengaruh terhadap independensi kami,
dan, jika relevan, pengamanan terkait.

*We also provide those charged with governance
with a statement that we have complied with
relevant ethical requirements regarding
independence, and to communicate with them all
relationships and other matters that may
reasonably be thought to bear on our
independence, and where applicable, related
safeguards.*

*The original report included herein is in
the Indonesian language.*

Laporan Auditor Independen (lanjutan)

Independent Auditor's Report (continued)

Laporan No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (lanjutan)

Report No. 00432/2.1505/AU.1/05/1810-
2/1/III/2026 (continued)

**Tanggung jawab auditor terhadap audit atas
laporan keuangan konsolidasian (lanjutan)**

**Auditor's responsibilities for the audit of the
consolidated financial statements (continued)**

Dari hal-hal yang dikomunikasikan kepada pihak yang bertanggung jawab atas tata kelola, kami menentukan hal-hal tersebut yang paling signifikan dalam audit atas laporan keuangan konsolidasian periode kini dan oleh karenanya menjadi hal audit utama. Kami menguraikan hal audit utama tersebut dalam laporan auditor independen kami kecuali peraturan perundang-undangan melarang pengungkapan publik tentang hal audit utama tersebut atau ketika, dalam kondisi yang sangat jarang terjadi, kami menentukan bahwa suatu hal audit utama tidak boleh dikomunikasikan dalam laporan auditor independen kami karena konsekuensi yang merugikan dari mengomunikasikan hal tersebut akan diekspektasikan secara wajar melebihi manfaat kepentingan publik atas komunikasi tersebut.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe such key audit matter in our independent auditor's report unless laws or regulations preclude public disclosure about such key audit matter or when, in extremely rare circumstances, we determine that a key audit matter should not be communicated in our independent auditor's report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

KAP Purwanto Susanti dan Surja



Daniel Amdhani Judistira, CPA

Registrasi Akuntan Publik No. AP. 1810/Public Accountant Registration No. AP.1810

31 Maret 2026/March 31, 2026



00432

**PT PYRIDAM FARMA TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
As of December 31, 2025
(Expressed in Rupiah, Unless Otherwise Stated)**

	<u>Catatan/ Notes</u>	<u>31 Desember 2025/ December 31, 2025</u>	<u>31 Desember 2024/ December 31, 2024</u>	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	4,31,32	101.787.779.226	351.857.263.467	Cash and cash equivalents
Piutang usaha - pihak ketiga - neto	5,32	755.688.722.400	645.395.567.201	Trade receivables - third parties - net
Piutang lain-lain - pihak ketiga	6,32	5.227.768.994	7.563.208.371	Other receivables - third parties
Persediaan - neto	7	483.970.543.209	457.172.558.677	Inventories - net
Uang muka	9	40.621.682.541	46.504.933.073	Advances
Biaya dibayar di muka	10	23.503.985.695	17.610.378.004	Prepaid expenses
Pajak dibayar di muka	29	9.803.477.732	9.311.536.403	Prepaid taxes
Aset keuangan lancar lainnya	32	1.100.000.000	1.641.714.198	Other current financial assets
TOTAL ASET LANCAR		1.421.703.959.797	1.537.057.159.394	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi saham	8,32	88.518.351.880	77.003.875.760	Investment in shares
Aset pajak tangguhan - neto	29	22.091.391.618	49.487.799.870	Deferred tax assets - net
Aset tetap - neto	11	1.153.338.534.854	1.126.861.294.779	Fixed assets - net
Aset hak-guna - neto	13	1.169.654.385.679	403.642.929.886	Right-of-use assets - net
Aset takberwujud - neto	12	2.809.261.807.508	2.588.408.386.161	Intangible assets - net
Taksiran tagihan pajak penghasilan	29	49.762.798.801	24.964.993.940	Estimated claims for tax refund
Uang muka pembelian aset tetap	11	52.529.096.016	-	Advance for purchase of fixed assets
Aset tidak lancar lainnya		4.270.089.000	3.664.089.000	Other non-current assets
TOTAL ASET TIDAK LANCAR		5.349.426.455.356	4.274.033.369.396	TOTAL NON-CURRENT ASSETS
TOTAL ASET		6.771.130.415.153	5.811.090.528.790	TOTAL ASSETS

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2025
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION (continued)
As of December 31, 2025
(Expressed in Rupiah, Unless Otherwise Stated)**

	Catatan/ Notes	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang bank jangka pendek	14,31	189.736.565.637	209.231.706.661	Short-term bank loans
Utang usaha - pihak ketiga	15,31,32	292.766.614.015	239.664.706.352	Trade payables - third parties
Utang lain-lain - pihak ketiga	16,31,32	68.597.149.892	46.125.226.081	Other payables - third parties
Utang pajak	29	59.922.158.324	34.173.961.379	Taxes payable
Beban akrual	17,31,32	136.990.159.090	82.109.953.670	Accrued expenses
Liabilitas imbalan kerja karyawan jangka pendek	20,32	139.005.188.891	127.335.014.707	Short-term employee benefits liabilities
Utang jangka panjang yang akan jatuh tempo dalam waktu satu tahun:				Current maturities of long-term debts:
Utang bank jangka panjang	18,31	184.862.125.758	15.743.220.000	Long-term bank loans
Liabilitas sewa	13,31	74.081.337.265	49.020.605.809	Lease liabilities
Utang obligasi - neto	19,31,32	-	398.875.000.000	Bonds payable - net
TOTAL LIABILITAS JANGKA PENDEK		1.145.961.298.872	1.202.279.394.659	TOTAL CURRENT LIABILITIES
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Utang jangka panjang - setelah dikurangi bagian yang akan jatuh tempo dalam waktu satu tahun:				Long-term debts - net of current maturities:
Utang bank jangka panjang	18,31,32	2.041.620.955.975	2.023.743.073.022	Long-term bank loans
Utang obligasi - neto	19,31	1.217.383.333.333	797.533.333.330	Bonds payable - net
Liabilitas sewa	13,31,32,36	1.133.721.826.370	372.830.286.473	Lease liabilities
Liabilitas imbalan kerja karyawan jangka panjang	20	46.764.442.697	50.532.788.262	Long-term employee benefits liabilities
Liabilitas pajak tangguhan - neto	29	200.497.076.444	324.625.543.646	Deferred tax liabilities - net
TOTAL LIABILITAS JANGKA PANJANG		4.639.987.634.819	3.569.265.024.733	TOTAL NON-CURRENT LIABILITIES
TOTAL LIABILITAS		5.785.948.933.691	4.771.544.419.392	TOTAL LIABILITIES

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian.

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

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2025
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION (continued)
As of December 31, 2025
(Expressed in Rupiah, Unless Otherwise Stated)**

	Catatan/ Notes	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024	
EKUITAS				EQUITY
EKUITAS YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK				EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT COMPANY
Modal saham - nilai nominal				Share capital - par value
Rp100 per saham				Rp100 per share
Modal dasar - 38.000.000.000				Authorized -
saham pada tanggal				38,000,000,000 shares
31 Desember 2025 dan 2024				as of December 31, 2025 and 2024
Modal ditempatkan dan				
disetor penuh -				Issued and fully paid -
11.236.692.794 saham pada				11,236,692,794 shares
tanggal 31 Desember 2025 dan				as of December 31, 2025 and
11.236.680.000 saham pada				11,236,680,000 shares
tanggal 31 Desember 2024	21	1.123.669.279.400	1.123.668.000.000	as of December 31, 2024
Tambahan modal disetor	22	2.074.034.301	2.066.583.301	Additional paid-in capital
Penghasilan (rugi) komprehensif lain		63.715.760.401	(43.396.085.243)	Other comprehensive income (loss)
Defisit				Deficit
Telah ditentukan penggunaannya		2.000.000.000	2.000.000.000	Appropriated
Belum ditentukan penggunaannya		(424.469.290.908)	(44.799.191.229)	Unappropriated
TOTAL		766.989.783.194	1.039.539.306.829	TOTAL
KEPENTINGAN NONPENGENDALI		218.191.698.268	6.802.569	NON-CONTROLLING INTERESTS
TOTAL EKUITAS		985.181.481.462	1.039.546.109.398	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		6.771.130.415.153	5.811.090.528.790	TOTAL LIABILITIES AND EQUITY

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2025
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF PROFIT OR
LOSS AND OTHER COMPREHENSIVE INCOME
For the Year Ended
December 31, 2025
(Expressed in Rupiah, Unless Otherwise Stated)**

Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,				
	2025	Catatan/ Notes	2024	
PENDAPATAN NETO	2.760.422.051.315	23,30	1.920.811.832.587	NET REVENUES
BEBAN POKOK PENDAPATAN	(2.177.277.539.218)	24,30	(1.384.332.290.325)	COST OF REVENUES
LABA BRUTO	583.144.512.097		536.479.542.262	GROSS PROFIT
Beban penjualan dan pemasaran	(286.821.423.265)	25,30	(279.915.873.660)	Selling and marketing expenses
Beban umum dan administrasi	(455.496.533.959)	26,30	(272.898.587.442)	General and administrative expenses
Beban lainnya - neto	(58.026.476.391)	27,30	(90.544.145.962)	Other expenses - net
RUGI USAHA	(217.199.921.518)		(106.879.064.802)	LOSS FROM OPERATIONS
Penghasilan keuangan	12.230.132.475		19.715.499.892	Finance income
Beban keuangan	(325.900.401.253)	28,30	(225.980.431.338)	Finance costs
RUGI SEBELUM PAJAK	(530.870.190.296)		(313.143.996.248)	LOSS BEFORE TAX
Manfaat (beban) pajak penghasilan - neto	151.200.080.994	29,30	(17.102.369.332)	Income tax expense (benefit) - net
RUGI TAHUN BERJALAN	(379.670.109.302)		(330.246.365.580)	LOSS FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos-pos yang akan direklasifikasi ke laba rugi:				Items that will be reclassified to profit or loss:
Selisih kurs karena penjabaran laporan keuangan	121.833.461.155		(53.046.348.699)	Difference in foreign currency translations of financial statements
Pajak penghasilan terkait	(26.803.361.454)	29	11.670.196.714	Related income tax
Pos-pos yang tidak akan direklasifikasi ke laba rugi:				Items that will not be reclassified to profit or loss:
Pengukuran kembali atas liabilitas imbalan kerja	3.981.230.630	20	2.497.488.663	Remeasurements on employee benefit liabilities
Keuntungan (kerugian) neto atas instrumen ekuitas yang ditetapkan pada nilai wajar melalui penghasilan komprehensif lain	11.514.476.120		(23.077.721.761)	Net gain (loss) on equity instruments designated at fair value through other comprehensive income
Pajak penghasilan terkait	(3.409.055.485)	29	4.527.651.282	Related income tax
PENGHASILAN (RUGI) KOMPREHENSIF LAIN TAHUN BERJALAN SETELAH PAJAK	107.116.750.966		(57.428.733.801)	OTHER COMPREHENSIVE INCOME (LOSS) FOR THE YEAR AFTER TAX
TOTAL RUGI KOMPREHENSIF TAHUN BERJALAN	(272.553.358.336)		(387.675.099.381)	TOTAL COMPREHENSIVE LOSS FOR THE YEAR

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian.

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

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN (lanjutan)
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2025
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME (continued)
For the Year Ended December 31, 2025
(Expressed in Rupiah, Unless Otherwise Stated)**

Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,				
	2025	Catatan/ Notes	2024	
Laba (rugi) tahun berjalan yang dapat diatribusikan kepada:				Profit (loss) for the year attributable to:
Pemilik entitas induk	(379.670.099.679)	34	(330.246.641.604)	Owners of the parent company
Kepentingan nonpengendali	(9.623)		276.024	Non-controlling interests
TOTAL	(379.670.109.302)		(330.246.365.580)	TOTAL
Total penghasilan (rugi) komprehensif tahun berjalan yang dapat diatribusikan kepada:				Total comprehensive income (loss) for the year attributable to:
Pemilik entitas induk	(272.558.254.035)		(387.456.118.066)	Owners of the parents company
Kepentingan nonpengendali	4.895.699		(218.981.315)	Non-controlling interests
TOTAL	(272.553.358.336)		(387.675.099.381)	TOTAL
Rugi per saham dasar yang dapat diatribusikan kepada pemilik entitas induk	(33,79)	34	(38,91)	Basic loss per share attributable to owners of the parent company

PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)

PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the Year Ended December 31, 2025
(Expressed in Rupiah, Unless Otherwise Stated)

Ekuitas yang dapat diatribusikan kepada pemilik entitas induk/Equity attributable to owners of the parent company												
		Penghasilan (rugi) komprehensif lain/ Other comprehensive income (loss)										
Catatan/ Notes	Modal ditempatkan dan disetor penuh/Issued and fully paid capital	Tambahkan modal disetor - Neto/ Additional paid-in capital - Net	Keuntungan aktuarial - Neto/ Actuarial gain - Net	Selisih Kurs Karena Penjabaran Laporan Keuangan - Neto/ Difference in Foreign Currency Translation of Financial Statements - Net	Kerugian neto atas instrumen ekuitas ditetapkan pada nilai wajar/ Net loss on equity instruments designated at fair value	Saldo laba (defisit)/ Retained earnings (deficit)		Total/Total	Kepentingan nonpengendali/ Non-controlling interests	Total ekuitas/ Total equity		
						Sudah ditentukan penggunaannya/ Appropriated	Belum ditentukan penggunaannya/ Unappropriated					
Saldo per 1 Januari 2024		53.508.000.000	2.065.078.501	13.814.936.438	(1.545.219)	-	2.000.000.000	285.447.450.375	356.833.920.095	225.783.884	357.059.703.979	Balance as of January 1, 2024
Peningkatan modal dengan hak memesan efek terlebih dahulu	21	1.070.160.000.000	-	-	-	-	-	-	1.070.160.000.000	-	1.070.160.000.000	Capital increase with pre-emptive rights
Uang muka pelaksanaan waran	22	-	1.504.800	-	-	-	-	-	1.504.800	-	1.504.800	Advance for warrant exercise
Rugi tahun berjalan		-	-	-	-	-	-	(330.246.641.604)	(330.246.641.604)	276.024	(330.246.365.580)	Loss for the year
Rugi komprehensif lain		-	-	1.948.041.157	(41.376.151.985)	(17.781.365.634)	-	-	(57.209.476.462)	(219.257.339)	(57.428.733.801)	Other comprehensive loss
Saldo per 31 Desember 2024		1.123.668.000.000	2.066.583.301	15.762.977.595	(41.377.697.204)	(17.781.365.634)	2.000.000.000	(44.799.191.229)	1.039.539.306.829	6.802.569	1.039.546.109.398	Balance as of December 31, 2024
Penerbitan saham preferen oleh entitas anak	1e	-	-	-	-	-	-	-	-	218.180.000.000	218.180.000.000	Issuance of preference shares of subsidiary
Pelaksanaan waran	22	1.279.400	7.451.000	-	-	-	-	-	8.730.400	-	8.730.400	Warrant exercise
Rugi tahun berjalan		-	-	-	-	-	-	(379.670.099.679)	(379.670.099.679)	(9.623)	(379.670.109.302)	Loss for the year
Penghasilan komprehensif lain		-	-	3.105.359.891	95.030.099.702	8.976.386.051	-	-	107.111.845.644	4.905.322	107.116.750.966	Other comprehensive income
Saldo per 31 Desember 2025		1.123.669.279.400	2.074.034.301	18.868.337.486	53.652.402.498	(8.804.979.583)	2.000.000.000	(424.469.290.908)	766.989.783.194	218.191.698.268	985.181.481.462	Balance as of December 31, 2025

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian.

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

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
(lanjutan)
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2025
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
(continued)
For the Year Ended
December 31, 2025
(Expressed in Rupiah, Unless Otherwise Stated)**

		Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,		
		2025	Catatan/ Notes	2024
ARUS KAS DARI AKTIVITAS OPERASI				CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan kas dari pelanggan	2.659.910.957.366			Cash receipts from customers
Pembayaran kas kepada pemasok dan beban usaha	(1.922.163.607.244)			Cash payments to supplier and operating expenses
Pembayaran kas kepada karyawan	(844.217.280.073)			Cash payments to employees
Penerimaan dari (pembayaran untuk):				Cash receipts from (payments for):
Penghasilan keuangan	12.025.369.036			Finance income
Beban keuangan	(266.561.368.220)			Finance cost
Pajak penghasilan	(3.278.797.896)			Income taxes
Kas Neto Digunakan untuk Aktivitas Operasi	(364.284.727.031)			Net Cash Used in Operating Activities
ARUS KAS UNTUK AKTIVITAS INVESTASI				CASH FLOWS FOR INVESTING ACTIVITIES
Hasil penjualan aset tetap	110.499.174	11		Proceeds from sale of fixed assets
Perolehan aset tetap dan penambahan uang muka pembelian aset tetap	(139.449.369.891)			Acquisition of fixed asset and advances for purchase of fixed assets
Perolehan aset takberwujud	(28.885.575.001)			Acquisition of intangible assets
Penambahan aset hak-guna	(171.824.788)			Additions to right-of-use assets
Penambahan (pengurangan) aset tidak lancar lainnya	(606.000.000)			Additions (deduction) in other non-current assets
Akuisisi entitas anak, setelah dikurangi kas yang diperoleh	-	1d		Acquisition of subsidiary, net of cash acquired
Pendapatan dividen dari investasi saham	-	8		Dividend income from investment in share
Kas Neto Digunakan untuk Aktivitas Investasi	(169.002.270.506)			Net Cash Used in Investing Activities
ARUS KAS DARI AKTIVITAS PENDANAAN				CASH FLOWS FROM FINANCING ACTIVITIES
Penerimaan dari penerbitan obligasi	417.900.000.000	19		Proceeds from bonds issuance
Penerimaan dari penerbitan saham preferen	218.180.000.000	1e		Proceeds from the issuance of preference shares
Penerimaan utang bank - neto	171.839.971.620			Proceeds of bank loans - net
Penerimaan uang dari pelaksanaan waran	8.730.400	21		Proceeds from warrant exercise
Pembayaran utang obligasi	(400.000.000.000)	19		Payment of bonds payable
Pembayaran liabilitas sewa	(123.481.913.354)	13		Payments of lease liabilities
Penerimaan peningkatan modal saham	-	21		Receipts from increase of share capital
Penerimaan uang muka pelaksanaan waran	-	21		Proceeds of advance for warrant exercise
Pembayaran utang dividen oleh entitas anak ke pemegang saham sebelumnya	-			Payments of dividends payable by subsidiary to its previous shareholders
Kas Neto Diperoleh dari Aktivitas Pendanaan	284.446.788.666			Net Cash Provided by Financing Activities
(PENURUNAN) KENAIKAN NETO DALAM KAS DAN SETARA KAS	(248.840.208.871)			NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS
Efek neto perubahan kurs mata uang terhadap kas dan setara kas	3.109.048.564			Net effect of changes in exchanges rates on cash and cash equivalents

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian.

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

The original consolidated financial statements included herein
are in Indonesian language.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
(lanjutan)
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2025
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
(continued)
For the Year Ended
December 31, 2025
(Expressed in Rupiah, Unless Otherwise Stated)**

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,			
	2025	Catatan/ Notes	2024	
KAS DAN SETARA KAS AWAL TAHUN	343.760.246.260		82.541.494.077	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR
KAS DAN SETARA KAS AKHIR TAHUN	98.029.085.953		343.760.246.260	CASH AND CASH EQUIVALENTS AT END OF YEAR
KAS DAN SETARA KAS AKHIR TAHUN TERDIRI DARI:				CASH AND CASH EQUIVALENTS AT END OF YEAR CONSIST OF:
Kas dan setara kas	101.787.779.226	4	351.857.263.467	Cash and cash equivalents
Cerukan	(3.758.693.273)	14	(8.097.017.207)	Overdraft
KAS DAN SETARA KAS AKHIR TAHUN	98.029.085.953		343.760.246.260	CASH AND CASH EQUIVALENTS AT END OF YEAR

Tambahan informasi arus kas diungkapkan dalam
Catatan 36

Supplementary cash flow information is presented in
Note 36

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

1. UMUM

a. Pendirian Perusahaan

PT Pyridam Farma Tbk ("Perusahaan") didirikan berdasarkan Akta Notaris No. 31 tanggal 27 November 1976 dari Tan Thong Kie, notaris di Jakarta. Akta Pendirian Perusahaan telah disahkan oleh Menteri Kehakiman Republik Indonesia dalam Surat Keputusan No. Y.A 5/118/3 tanggal 17 Maret 1977, serta diumumkan dalam Tambahan Berita Negara Republik Indonesia No. 801 tahun 1977.

Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan, yang terakhir dengan Akta Pernyataan Keputusan Rapat No. 20 tanggal 26 Mei 2025 yang dibuat di hadapan Mochamad Nova Faisal, S.H., M.Kn., notaris di Jakarta Selatan mengenai perubahan Pasal 4 tentang Modal, yang telah diberitahukan kepada Menteri Hukum Republik Indonesia dengan Surat Penerimaan Pemberitahuan Perubahan Anggaran Dasar No. AHU-AH.01.03-0142714 tanggal 26 Mei 2025 dan telah terdaftar pada Daftar Perseroan No. AHU-0115498.AH.01.11.TAHUN 2025, tanggal 26 Mei 2025.

Sesuai dengan Anggaran Dasar Perusahaan, ruang lingkup kegiatan usaha Perusahaan meliputi industri sabun dan bahan pembersih keperluan rumah tangga, industri kosmetik untuk manusia, termasuk pasta gigi, industri bahan farmasi untuk manusia, industri produk farmasi untuk manusia, industri alat kesehatan dalam subgolongan 2101, industri produk obat tradisional untuk manusia, industri alat-alat laboratorium non klinis, farmasi dan kesehatan dari kaca, industri alat laboratorium klinis dari kaca, industri barang plastik lainnya yang tidak dapat diklasifikasikan di tempat lain, perdagangan besar alat laboratorium, alat farmasi, dan alat kedokteran untuk manusia, perdagangan besar obat farmasi untuk manusia, perdagangan besar obat tradisional untuk manusia, perdagangan besar kosmetik untuk manusia, dan jasa pengujian laboratorium.

1. GENERAL

a. Establishment of the Company

PT Pyridam Farma Tbk (the "Company") was established based on the Notarial Deed No. 31 dated November 27, 1976 of Tan Thong Kie, notary in Jakarta. The Deed of Establishment was approved by the Ministry of Justice of the Republic of Indonesia in his Decision Letter No. Y.A 5/118/3 dated March 17, 1977, and was published in the Supplemental State Gazette of the Republic of Indonesia No. 801 year 1977.

The Company's Articles of Association have been amended several times, the last of which was by Deed of Statement of Meeting Resolutions No. 20 dated May 26, 2025 made before Mochamad Nova Faisal, S.H., M.Kn., a notary in South Jakarta regarding amendments to Article 4 concerning the Capital, which have been notified to the Minister of Law of the Republic of Indonesia with Letter of Receipt of Notification of the Changes to the Articles of Association No. AHU-AH.01.03-0142714 dated May 26, 2025 and have been registered in the Company Register No. AHU-0115498.AH.01.11.YEAR 2025, dated May 26, 2025.

In accordance with the Company's Articles of Association, the scope of the Company's business activities includes the soap and cleaning agents industry for household use, cosmetics industry for humans, including toothpaste, pharmaceutical ingredients industry for humans, pharmaceutical product industry for humans, medical device industry in sub-group 2101, traditional medicine product industry for humans, non-laboratory equipment industry glass clinical, pharmaceutical and health equipment, glass clinical laboratory equipment industry, other plastic goods industry that cannot be classified elsewhere, wholesale trade in laboratory equipment, pharmaceutical equipment and medical devices for humans, wholesale trade in pharmaceutical drugs for humans, wholesale trade traditional medicines for humans, wholesale trade in cosmetics for humans, and laboratory testing services.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

1. UMUM

a. Pendirian Perusahaan (lanjutan)

Kegiatan usaha yang dijalankan Perusahaan saat ini meliputi, antara lain, (i) industri sabun dan bahan pembersih keperluan rumah tangga; (ii) jasa pengujian laboratorium; (iii) perdagangan besar alat laboratorium, alat farmasi dan alat kedokteran untuk manusia; (iv) industri produk obat tradisional untuk manusia; (v) industri produk farmasi untuk manusia; (vi) perdagangan besar kosmetik untuk manusia; dan (vii) industri barang plastik lainnya Yang tidak termasuk dalam lainnya ("Ytdl") dan kegiatan usaha penunjang perdagangan dan penyimpanan.

Perusahaan berdomisili di Jakarta dan pabriknya berlokasi di Desa Cibodas, Pacet, Cianjur, Jawa Barat. Kantor pusat Perusahaan berlokasi di Sinarmas Land Plaza Sudirman Lantai 12, Jalan Jendral Sudirman Kav 21, RT 10/RW 01, Kuningan, Karet, Jakarta Selatan 12920. Perusahaan memulai operasi komersialnya pada tahun 1977. Pabrik Perusahaan yang berlokasi di Desa Cibodas, Puncak, Jawa Barat, dibangun pada tahun 1995 dan mulai beroperasi pada April 2001.

Entitas induk terakhir dan pemegang saham terbesar Perusahaan adalah Rejuve Global Investment Pte. Ltd., Singapura.

b. Penawaran Umum Saham Perusahaan

Perusahaan telah melakukan perubahan nilai nominal saham dari Rp1.000.000 per saham menjadi Rp100 per saham (*stock split*) pada tanggal 25 April 2001. Di samping itu, Perusahaan telah melakukan penawaran umum kepada masyarakat melalui pasar modal di Indonesia sejumlah 120.000.000 saham dengan nilai nominal Rp100 per saham dengan harga Rp105 per saham, Perusahaan memperoleh pernyataan efektif dari Ketua Badan Pengawas Pasar Modal ("Bapepam") dengan surat No. S-2357/PM/2001 pada tanggal 27 September 2001. Pada saat yang sama, Perusahaan juga telah menerbitkan 60.000.000 Waran Seri I yang menyertai seluruh saham yang ditawarkan (waran lekat) dengan harga pelaksanaan Rp125 per saham.

1. GENERAL

a. Establishment of the Company (continued)

The Company is currently carrying out business activities including, among others, (i) industry of soap and household cleaning products; (ii) laboratory testing services; (iii) wholesale trade in laboratory equipment, pharmaceutical equipment and medical equipment for humans; (iv) industry of traditional medicine products for humans; (v) industry of pharmaceutical products for humans; (vi) wholesale trade in cosmetics for humans; and (vii) other plastic goods Not Elsewhere Classified ("N.E.C") and supporting business activities for warehousing and storage.

The Company domiciled in Jakarta and its plant is located in Cibodas Village, Pacet, Cianjur, West Java. The head office is located at Sinarmas Land Plaza Sudirman 12 floor, Jalan Jendral Sudirman Kav 21, RT 10/RW 01, Kuningan, Karet, Jakarta Selatan 12920. The Company started its commercial operations since 1977. The Company's plant located at Cibodas Village, Puncak, West Java, built in 1995 and started its operations in April 2001.

The Company's ultimate parent entity and majority shareholders is Rejuve Global Investment Pte. Ltd., Singapore.

b. Public Offering of the Company's Share

The Company has changed the nominal value of share from Rp1,000,000 per share to Rp100 per share (*stock split*) on April 25, 2001. In addition, the Company has offered its shares to public through the capital market in Indonesia totaling 120,000,000 shares with nominal value of Rp100 per share at a price of Rp105 per share, the Company obtained the effective notification letter from the Chairman of the Capital Market Supervisory Agency ("Bapepam") of Share Registration No. S-2357/PM/2001 on September 27, 2001. At the same time, the Company has also issued 60,000,000 Series I Warrants covered all the offered shares with exercise price of Rp125 per share.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

1. UMUM (lanjutan)

b. Penawaran Umum Saham Perusahaan (lanjutan)

Jangka waktu pelaksanaan Waran dilakukan mulai tanggal 16 April 2002 sampai dengan tanggal 15 Oktober 2004 dengan ketentuan setiap pemegang dua (2) saham baru mendapatkan satu (1) Waran Seri I dimana setiap satu (1) Waran Seri I memberikan hak kepada pemegangnya untuk membeli satu (1) saham baru Perusahaan yang dikeluarkan dari portepel. Saham tersebut bersama dengan saham pendiri sejumlah 400.000.000 saham telah dicatatkan pada Bursa Efek Indonesia pada tanggal 16 Oktober 2001. Pada tanggal 21 November 2002, Perusahaan telah menerbitkan dividen saham sejumlah 15.080.000 saham dengan harga pasar Rp300 per saham.

Setelah pembagian dividen saham tersebut, jumlah waran yang beredar menjadi 61.740.000 waran dan harga pelaksanaan waran menjadi Rp121 per saham. Tidak ada waran yang dilaksanakan sampai dengan tanggal 15 Oktober 2004.

Penerbitan Saham dengan HMETD

Pada tahun 2024, Perusahaan melakukan peningkatan modal dengan hak memesan efek terlebih dahulu (PMHETD I) dengan jumlah sebanyak-banyaknya 10.701.600.000 saham baru.

Terkait penerbitan saham baru ini, Perusahaan telah memperoleh surat No. S-54/D.04/2024 pada tanggal 3 April 2024 dari Otoritas Jasa Keuangan perihal Pemberitahuan Efektifnya Pernyataan Pendaftaran.

c. Penawaran Umum Obligasi

Selama tahun 2022 sampai dengan 2025, Perusahaan telah melakukan Penawaran Umum Obligasi tanpa Hak Konversi dengan rincian sebagai berikut:

Tanggal Penerbitan	Tingkat Suku Bunga Tetap/ Fixed Interest Rate	Pokok Obligasi/ Bonds Principal
8 Maret 2022	9,5%	400.000.000.000
27 Februari 2024	9,5%	400.000.000.000
9 Juli 2025	9,0%	420.000.000.000

1. GENERAL (continued)

b. Public Offering of the Company's Share (continued)

The exercise period of the warrants started on April 16, 2002 up to October 15, 2004 with the condition that each holder of two (2) new shares received one (1) Series I Warrant where in each Series I Warrant entitles its holder the right to buy one (1) new share of the Company. These shares together with the shares of the founder stocks totaling 400,000,000 shares have been listed on the Indonesia Stock Exchange on October 16, 2001. On November 21, 2002, the Company has issued stock dividends totaling 15,080,000 shares at the market value of Rp300 per share.

After this issuance of stock dividends, the total warrants which has been issued became 61,740,000 warrants with the exercise price of warrants became Rp121 per share. No warrants were exercised until October 15, 2004.

Share Issuance with HMETD

In 2024, the Company increased its share capital with pre-emptive rights (PMHETD I) with maximum amount of 10,701,600,000 new shares.

In relation to the issuance of this new shares, the Company has obtained letter No. S-54/D.04/2024 dated April 3, 2024 from the Financial Services Authority (OJK) regarding the Notification of the Effectiveness of Registration Statement.

c. Bonds Public Offering

During 2022 to 2025, the Company has also conducted Non-convertible Bonds offering with details as follows:

Jatuh Tempol/ Maturity Date	Issuance Date
8 Maret 2027/ March 8, 2027	March 8, 2022
27 Februari 2029/ February 27, 2029	February 27, 2024
9 Juli 2028/ July 9, 2028	July 9, 2025

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

1. UMUM (lanjutan)

c. Penawaran Umum Obligasi (lanjutan)

Penawaran Umum Obligasi Berkelanjutan II
Pyridam Farma

Perusahaan melakukan penawaran umum atas
Obligasi Berkelanjutan II Pyridam Farma
dengan target dana yang akan dihimpun
sebesar Rp1.500.000.000.000.

Perusahaan telah menyampaikan surat
Pernyataan Pendaftaran Emisi Obligasi
sehubungan dengan Penawaran Umum
Berkelanjutan Obligasi Berkelanjutan II Pyridam
Farma Tahap I Tahun 2025 ("Obligasi") kepada
Otoritas Jasa Keuangan ("OJK") tanggal
17 April 2025 perihal Surat Pengantar
Pernyataan Pendaftaran dalam Rangka
Penawaran Umum Berkelanjutan Obligasi
Berkelanjutan II Pyridam Farma Tahap I Tahun
2025, di mana Perusahaan memperoleh
pernyataan efektif dari OJK tanggal 30 Juni
2025 perihal Pemberitahuan Efektifnya
Pernyataan Pendaftaran.

Obligasi ini diterbitkan tanpa warkat dan
ditawarkan dengan nilai 100% dari jumlah
pokok Obligasi dengan tingkat bunga tetap
sebesar 9,00% per tahun dan jangka waktu
3 tahun sejak tanggal emisi Obligasi. Bunga
Obligasi dibayarkan setiap triwulan, di mana
bunga Obligasi pertama akan dibayarkan pada
tanggal 9 Oktober 2025, sedangkan bunga
Obligasi terakhir sekaligus pelunasan Obligasi
akan dibayarkan pada tanggal 9 Juli 2028.
Pelunasan Obligasi akan dilakukan secara
penuh pada saat jatuh tempo.

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

Susunan Dewan Komisaris dan Direksi
Perusahaan pada tanggal 31 Desember 2025
adalah sebagai berikut:

Dewan Komisaris

Komisaris Utama
Komisaris
Komisaris Independen
Komisaris Independen

Robby Yulianto
Widjanarko Brotosaputro
Drs. Charles D. Marpaung
Maura Linda Sitanggang

Direksi

Direktur Utama
Direktur
Direktur
Direktur
Direktur

Lee Yan Gwan
Yenfrino Gunadi
Bedjo Stefanus
Antes Eko Prasetyo
Sinta Lestari Ningsih

1. GENERAL (continued)

c. Bonds Public Offering (continued)

Public Offering of Pyridam Farma Continuous
Bonds II

The Company is conducting a public offering of
Pyridam Farma Continuous Bonds II with a
target of raising Rp1,500,000,000,000.

The Company has submitted a Bond Issuance
Registration Statement in connection with the
Continuous Public Offering of Pyridam Farma
Continuous Bonds II Phase I Year 2025
("Bonds") to the Financial Services Authority
("OJK") dated April 17, 2025, regarding the
Cover Letter for the Registration Statement in
connection with the Continuous Public Offering
of Pyridam Farma Continuous Bonds II Phase I
Year 2025, whereby the Company obtained an
effective statement from OJK on June 30, 2025
regarding the Notification of the Effectiveness
of the Registration Statement.

These Bonds are issued without certificates
and offered at 100% of the principal amount of
the Bonds with a fixed interest rate of 9.00% per
annum and a term of 3 years from the date of
issuance of the Bonds. Bonds interest is paid
quarterly, with the first Bonds interest payment
due on October 9, 2025, and the final Bonds
interest payment, along with the Bonds
redemption due on July 9, 2028. The Bonds
redemption will be made in bullet payment at
maturity.

**d. Boards of Commissioners and Directors,
Audit Committee, and Employees**

The Company's Boards of Commissioners and
Directors as of December 31, 2025, as follows:

Board of Commissioners

President Commissioner
Commissioner
Independent Commissioner
Independent Commissioner

Board of Directors

President Director
Director
Director
Director
Director

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

1. UMUM (lanjutan)

**d. Dewan Komisaris dan Direksi, Komite Audit,
dan Karyawan (lanjutan)**

Susunan Dewan Komisaris dan Direksi Perusahaan pada tanggal 31 Desember 2024 adalah sebagai berikut:

Dewan Komisaris

Komisaris Utama
Komisaris Independen
Komisaris Independen
Komisaris Independen

Robby Yulianto
Mohammad Syamsul Arifin
Drs. Charles D. Marpaung
Maura Linda Sitanggang

Board of Commissioners

President Commissioner
Independent Commissioner
Independent Commissioner
Independent Commissioner

Direksi

Direktur Utama
Direktur
Direktur
Direktur

Lee Yan Gwan
Widjanarko Brotosaputro
Yenfrino Gunadi
Bedjo Stefanus

Board of Directors

President Director
Director
Director
Director

Pada tanggal 31 Desember 2025, anggota Komite Audit Perusahaan adalah sebagai berikut:

As of December 31, 2025, the members of the Company's Audit Committee are as follows:

Komite Audit

Ketua
Anggota
Anggota

Drs. Charles D. Marpaung
Vladimir I. Pangemanan
Wiriprasto

Audit Committee

Chairman
Member
Member

Pada tanggal 31 Desember 2024, anggota Komite Audit Perusahaan adalah sebagai berikut:

As of December 31, 2024, the members of the Company's Audit Committee are as follows:

Komite Audit

Ketua
Anggota
Anggota

Mohammad Syamsul Arifin
Dominique Razafindrambinina
Ridwan Aksama

Audit Committee

Chairman
Member
Member

Berdasarkan surat keputusan Dewan Komisaris pada tanggal 19 Februari 2025, Drs. Charles D. Marpaung diangkat menjadi Ketua Komite Audit Perusahaan menggantikan Mohammad Syamsul Arifin, dan berdasarkan Surat Keputusan Dewan Komisaris tanggal 1 September 2025, Vladimir I. Pangemanan dan Wiriprasto diangkat menjadi anggota Komite Audit Perusahaan menggantikan Dominique Razafindrambinina dan Ridwan Aksama.

Based on the decision letter of the Board of Commissioners letter dated February 19, 2025, Drs. Charles D. Marpaung has been appointed as the Chairman of the Company's Audit Committee, replacing Mohammad Syamsul Arifin, and based on Board of Commissioners dated September 1, 2025, Vladimir I. Pangemanan and Wiriprasto has been appointed as member of the Company's Audit Committee, replacing Dominique Razafindrambinina and Ridwan Aksama.

Pembentukan Komite Audit Perusahaan telah sesuai dengan Peraturan Otoritas Jasa Keuangan Republik Indonesia Nomor 55/POJK.04/2015 Tahun 2015.

The establishment of the Company's Audit Committee is in compliance with Financial Services Authority Regulation of the Republic of Indonesia Number 55/POJK.04/2015 Year 2015.

Perusahaan mengangkat Herdiasti Anggitya Dwisani sebagai Sekretaris Perusahaan, efektif sejak tanggal 20 Agustus 2024.

The Company appointed Herdiasti Anggitya Dwisani as the Company's Corporate Secretary, effective since August 20, 2024.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

1. UMUM (lanjutan)

**d. Dewan Komisaris dan Direksi, Komite Audit,
dan Karyawan (lanjutan)**

Personel manajemen kunci

Personel manajemen kunci Perusahaan adalah anggota Dewan Komisaris dan Direksi Perusahaan.

Selama tahun 2025 dan 2024, jumlah imbalan yang diberikan kepada anggota manajemen kunci Grup, masing-masing sebesar Rp51.029.602.517 dan Rp39.595.012.953.

Grup mempunyai 2.341 dan 1.943 pegawai tetap, masing-masing pada tanggal 31 Desember 2025 dan 2024 (tidak diaudit).

e. Susunan Entitas Anak

Laporan keuangan konsolidasian mencakup akun-akun entitas anak, dimana Perusahaan mempunyai pengendalian, baik langsung maupun tidak langsung, sebagai berikut:

1. GENERAL (continued)

**d. Boards of Commissioners and Directors,
Audit Committee, and Employees
(continued)**

Key management personnel

Key management personnel of the Company are members of the Boards of Commissioners and Directors of the Company.

During 2025 and 2024, total compensation paid to the key management personnel of the Group, is amounting to Rp51,029,602,517 and Rp39,595,012,953, respectively.

The Group have a total of 2,341 and 1,943 permanent employees as of December 31, 2025 and 2024, respectively (unaudited).

e. Subsidiaries' Structure

The consolidated financial statements include the accounts of subsidiaries, which the Company has control either directly or indirectly as follows:

Entitas Anak	Tempat Kedudukan/ Domicile	Tahun Beroperasi Secara Komersial/ Start of Commercial Operations	Persentase Kepemilikan/ Percentage of Ownership		Total Aset Sebelum Eliminasi/ Total Assets Before Eliminations		Subsidiaries
			31 Desember/December 31,	2024	31 Desember/December 31,	2024	
2025			2025		2025		
<u>Kepemilikan langsung</u>							
<u>Kepemilikan langsung</u>							
PYFA Health Singapore Pte. Ltd. ("PHSG")	Singapura	-	99,00%	99,00%	1.082.864.933.375	1.153.530.272.741	PYFA Health Singapore Pte. Ltd. ("PHSG")
PT Ethica Industri Farmasi ("ETHICA")	Indonesia	1946	99,99%	99,99%	622.668.985.471	541.210.759.853	PT Ethica Industri Farmasi ("ETHICA")
PT Holi Pharma ("HOLI")	Indonesia	1968	99,99%	99,99%	353.064.277.107	398.684.006.938	PT Holi Pharma ("HOLI")
PT PYFA Investama Medika ("PIM")	Indonesia	2022	99,00%	99,00%	27.327.074.895	28.384.701.185	PT PYFA Investama Medika ("PIM")
PT PYFA Sehat Indonesia ("PSI")	Indonesia	-	99,00%	99,00%	23.133.027.479	22.643.457.573	PT PYFA Sehat Indonesia ("PSI")
PT Medika Inovasi Nusantara ("MIN")	Indonesia	2025	99,90%	-	1.345.391.489	-	PT Medika Inovasi Nusantara ("MIN")
PT PYFA Aetheria Indonesia ("PAI")	Indonesia	-	99,00%	99,00%	5.945.841	6.455.841	PT PYFA Aetheria Indonesia ("PAI")
<u>Kepemilikan tidak langsung melalui PHSG</u>							
PYFA Australia Pty. Ltd. ("PAPL") ¹⁾	Australia	2024	100,00%	100,00%	3.008.004.939.349	2.536.585.520.922	PYFA Australia Pty. Ltd. ("PAPL") ¹⁾
<u>Kepemilikan tidak langsung melalui PAPL</u>							
Probiotec Pty. Ltd.	Australia	2002	100,00%	100,00%	1.982.431.231.517	2.569.567.529.815	Probiotec Pty. Ltd.
<u>Kepemilikan tidak langsung melalui Probiotec Pty. Ltd.</u>							
Multipack-LJM Pty. Limited	Australia	2002	100,00%	100,00%	1.254.568.101.930	205.084.336.373	Multipack-LJM Pty. Limited
Biotech Pharmaceuticals Pty. Ltd.	Australia	2014	100,00%	100,00%	528.835.802.335	310.264.440.611	Biotech Pharmaceuticals Pty. Ltd.
Probiotec Pharma Pty. Ltd.	Australia	2000	100,00%	100,00%	480.433.504.487	277.746.514.335	Probiotec Pharma Pty. Ltd.
L.J.M. Marketing Services Pty. Ltd.	Australia	2005	100,00%	100,00%	308.018.601.903	188.020.070.317	L.J.M. Marketing Services Pty. Ltd.
South Pack Laboratories (Aust) Pty. Ltd.	Australia	2016	100,00%	100,00%	87.789.000.000	149.402.452.187	South Pack Laboratories (Aust) Pty. Ltd.
ABS (Aus) Pty. Ltd.	Australia	2019	100,00%	100,00%	110.300.177.611	113.183.227.714	ABS (Aus) Pty. Ltd.
HH Packaging Pty. Ltd.	Australia	2021	100,00%	100,00%	848.035.712	7.305.027.792	HH Packaging Pty. Ltd.
Australian Dairy Proteins Pty. Ltd.	Australia	-	100,00%	100,00%	-	-	Australian Dairy Proteins Pty. Ltd.
Biotech Pharmaceuticals Pty. Ltd.	Australia	-	100,00%	100,00%	-	-	Biotech Pharmaceuticals Pty. Ltd.
Willie Labs Generics Pty. Ltd.	Australia	-	100,00%	100,00%	-	-	Willie Labs Generics Pty. Ltd.
Milton Pharmaceuticals Pty. Ltd.	Australia	-	100,00%	100,00%	-	-	Milton Pharmaceuticals Pty. Ltd.
A.C.N. 010 040 598 Pty. Ltd.	Australia	-	100,00%	100,00%	-	-	A.C.N. 010 040 598 Pty. Ltd.
LJM (NSW) Pty. Ltd.	Australia	-	100,00%	100,00%	-	-	LJM (NSW) Pty. Ltd.
Probiotec (NSW) Pty. Ltd.	Australia	-	100,00%	100,00%	-	-	Probiotec (NSW) Pty. Ltd.
Probiotec (QLD) Pty. Ltd.	Australia	-	100,00%	100,00%	-	-	Probiotec (QLD) Pty. Ltd.
Probiotec Nutritionals Pty. Ltd.	Australia	-	100,00%	100,00%	-	-	Probiotec Nutritionals Pty. Ltd.
Probiotec Pharmaceuticals Pty. Ltd.	Australia	-	100,00%	100,00%	-	-	Probiotec Pharmaceuticals Pty. Ltd.

¹⁾ Kepemilikan tidak langsung melalui PHSG sejak 22 Mei 2024, sebelumnya kepemilikan langsung oleh Perusahaan/Indirect ownership through PHSG since May 22, 2024, previously direct ownership by the Company

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

1. UMUM (lanjutan)

e. Susunan Entitas Anak (lanjutan)

PYFA Health Singapore Pte. Ltd. ("PHSG")

PHSG didirikan berdasarkan hukum negara Singapura pada tanggal 4 Agustus 2020 dengan nomor UEN 202022701K sesuai dengan Sertifikat Pendirian yang diterbitkan oleh Accounting and Corporate Regulatory Authority ("ACRA") No. ACRA201015179404 tanggal 15 Oktober 2020. PHSG telah mengalami perubahan atas kegiatan usaha menjadi other holding companies berdasarkan dokumen BizFile tentang Business Profile tanggal 20 Mei 2024 yang diterbitkan oleh ACRA.

PT Pyfa Sehat Indonesia ("PSI")

PSI didirikan pada tanggal 22 Maret 2021 oleh Perusahaan. PSI bergerak di bidang perdagangan eceran produk farmasi. PSI belum beroperasi secara komersial.

Pyfa Australia Pty Ltd ("PAPL")

PAPL didirikan berdasarkan hukum negara Australia pada tanggal 1 November 2023, terdaftar dengan Nomor ACN 672617588 berdasarkan Undang-Undang Korporasi tahun 2001 yang dikeluarkan oleh Australian Securities & Investments Commission dan di daftarkan di Victoria. PAPL berkedudukan di South Tower, Collins Street, Melbourne, Australia. Pada tanggal 22 Mei 2024, PAPL telah diambil alih sepenuhnya oleh PHSG dengan permodalan adalah ordinary shares sebesar \$AU2 dan redeemable preference shares \$AU99.575.108 dengan persentase kepemilikan 100%.

Pada tanggal 18 November 2025, PAPL menandatangani *Share Subscription Agreement* dengan SMG Management Limited, untuk penyertaan redeemable convertible Class B preference shares sebesar \$AU20.000.000 atau setara dengan Rp218.180.000.000, yang dicatat sebagai bagian dari akun "Kepentingan Nonpengendali" pada laporan posisi keuangan konsolidasian pada tanggal 31 Desember 2025. Saham preferen tersebut tidak memiliki jatuh tempo dan dapat dilunasi sewaktu-waktu oleh PAPL. SMG juga dapat sewaktu-waktu mengkonversi saham preferen tersebut menjadi saham biasa PAPL.

1. GENERAL (continued)

e. Subsidiaries's Structure (continued)

PYFA Health Singapore Pte. Ltd. ("PHSG")

PHSG was established under the laws of Singapore on August 4, 2020 with UEN number 202022701K in accordance with the Certificate of Establishment issued by the Accounting and Corporate Regulatory Authority ("ACRA") No. ACRA201015179404 dated October 15, 2020. PHSG has undergone a change in business activities to other holding companies based on the BizFile document on Business Profile dated May 20, 2024 issued by ACRA.

PT Pyfa Sehat Indonesia ("PSI")

PSI was established in March 22, 2021 by the Company. PSI engaged in retail trade in pharmaceutical products. PSI has not start its commercial operations.

Pyfa Australia Pty Ltd ("PAPL")

PAPL was established under the laws of Australia on November 1, 2023, registered with ACN Number 672617588 under the Corporations Act 2001 issued by the Australian Securities & Investments Commission and registered in Victoria. PAPL has its address at South Tower, Collins Street, Melbourne, Australia. On May 22, 2024, PAPL was fully acquired by PHSG with a capitalization of ordinary shares capital amounting to AU\$2 and redeemable preferences shares amounted to AU\$99,575,108 with 100% percentage of ownership.

On November 18, 2025, PAPL entered into a *Share Subscription Agreement* with SMG Management Limited, for the subscription of PAPL's redeemable convertible Class B preference shares amounting to AU\$20,000,000 or equivalent to Rp218,180,000,000, which is recorded as part of "Non-controlling Interests" account in the consolidated statement of financial position as of December 31, 2025. The preference shares has no maturity and subject to optional redemption by PAPL. SMG is also able to convert the preference shares into ordinary shares of PAPL at any time.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

1. UMUM (lanjutan)

e. Susunan Entitas Anak (lanjutan)

PT Pyfa Investama Medika ("PIM")

PIM didirikan pada tanggal 23 Maret 2021 oleh Perusahaan. Maksud dan tujuan PIM berusaha dalam bidang antara lain Aktivitas Perusahaan Holding.

PT Pyfa Aetheria Indonesia ("PAI")

PAI didirikan pada tanggal 23 Maret 2021 dengan nama PT Pyfa Medika Indonesia oleh Perusahaan dan pada 21 November 2023 berubah nama menjadi PT Pyfa Aetheria Indonesia. PAI bergerak di bidang perdagangan besar barang keperluan rumah tangga, perdagangan besar khusus lainnya, dan pelatihan kerja. PAI belum beroperasi secara komersial.

PT Holi Pharma ("HOLI")

HOLI didirikan pada tahun 1974 dan diakuisisi oleh Perusahaan pada tanggal 28 Desember 2021. HOLI bergerak di bidang manufaktur dan distribusi produk farmasi.

PT Ethica Industri Farmasi ("ETHICA")

Ethica didirikan pada tahun 1946 dan diakuisisi oleh Perusahaan pada tanggal 29 Juli 2022. Ethica bergerak di bidang manufaktur dan distribusi produk farmasi.

Probiotec Pty. Ltd. ("PBP")

Pada tanggal 22 Desember 2023, Perusahaan menandatangani *Scheme Implementation Deed* untuk mengakuisisi 100% saham beredar dari Probiotec Limited ("PBP") dengan harga pembelian sebesar \$AU3 per saham. Probiotec Limited dan entitas anaknya bergerak di bidang manufaktur dan pengemasan produk-produk farmasi yang dijual dengan resep maupun dijual bebas. Pada tanggal 5 Juni 2024, akuisisi tersebut telah selesai dan Perusahaan mengakuisisi 100% kepemilikan pada Probiotec Limited, dengan total nilai akuisisi sebesar \$AU251 juta (atau setara dengan Rp2,7 triliun).

1. GENERAL (continued)

e. Subsidiaries's Structure (continued)

PT Pyfa Investama Medika ("PIM")

PIM was established in March 23, 2021 by the Company. The purpose and objectives of PIM are to engage, among others, in activities as a holding company.

PT Pyfa Aetheria Indonesia ("PAI")

PAI was established by the Company on March 23, 2021, under the name PT Pyfa Medika Indonesia. It changed its name to PT Pyfa Aetheria Indonesia on November 21, 2023. PAI operates in the wholesale trade of household goods, other specialized wholesale trade, and job training. PAI has not yet commenced commercial operations.

PT Holi Pharma ("HOLI")

HOLI was established in 1974 and was acquired by the Company on December 28, 2021. HOLI engaged in manufacturing and distribution of pharmaceutical products.

PT Ethica Industri Farmasi ("ETHICA")

Ethica was established in 1946 and was acquired by the Company on July 29, 2022. Ethica engaged in manufacturing and distribution of pharmaceutical products.

Probiotec Pty. Ltd. ("PBP")

On December 22, 2023, the Company entered into a *Scheme Implementation Deed* to acquire 100% outstanding shares of Probiotec Limited ("PBP") with purchase price of AU\$3 per share. Probiotec Limited and its subsidiaries engaged in the manufacturing and packaging of prescription and over-the-counter pharmaceutical products. On June 5, 2024, the acquisition is completed and the Company acquired 100% equity ownership of Probiotec Limited, with total acquisition cost of AU\$251 million (or equivalent to Rp2.7 trillion).

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

1. UMUM (lanjutan)

e. Susunan Entitas Anak (lanjutan)

Probiotec Pty. Ltd. ("PBP") (lanjutan)

Nilai wajar dari aset dan liabilitas PBP yang dapat diidentifikasi pada tanggal akuisisi adalah sebagai berikut:

	Nilai Wajar pada Tanggal Akuisisi/ Fair Value at Acquisition Date
Kas dan setara kas	143.388.811.325
Piutang	398.570.408.726
Piutang pinjaman karyawan	132.226.431.221
Persediaan	211.500.464.113
Biaya dibayar di muka	12.473.621.690
Aset tetap	373.693.050.637
Aset takberwujud	958.548.790.720
Aset hak-guna	378.993.098.175
Aset pajak tangguhan	19.785.282.396
Total aset	2.629.179.959.003
Utang usaha	235.171.701.296
Utang lain-lain	49.727.916.559
Utang dividen	32.757.942.163
Beban akrual	41.280.962.350
Utang pajak	10.088.392.653
Utang bank	501.096.573.000
Liabilitas pajak tangguhan	353.750.234.533
Liabilitas sewa	378.993.098.175
Liabilitas imbalan kerja karyawan	99.839.001.529
Total liabilitas	1.702.705.822.258
Aset netto pada tanggal akuisisi	926.474.136.745
Goodwill yang timbul dari akuisisi	1.773.112.143.328
Total imbalan yang dibayarkan	2.699.586.280.073

Setelah akuisisi tersebut, Probiotec Limited sudah bukan merupakan Perusahaan yang terdaftar pada Australian Securities Exchange, dan mengganti namanya menjadi Probiotec Pty. Ltd. pada tanggal 23 Agustus 2024.

PT Medika Inovasi Nusantara ("MIN")

Berdasarkan Akta Notaris Mudita Chitta Odang, S.H., M.Kn., No. 4 tanggal 20 Februari 2025, Perusahaan dan PSI mendirikan MIN, dimana Perusahaan memiliki 99,9% kepemilikan pada MIN. Sesuai Anggaran Dasar, maksud dan tujuan MIN adalah berusaha di bidang Aktivitas Pemrograman, Konsultasi Komputer dan kegiatan yang berhubungan dengan itu.

1. GENERAL (continued)

e. Subsidiaries's Structure (continued)

Probiotec Pty. Ltd. ("PBP") (continued)

The fair value of PBP's identifiable assets and liabilities as of the acquisition date is as follows:

Cash and cash equivalents	
Accounts receivable	
Employee loan receivable	
Inventories	
Prepaid expenses	
Fixed assets	
Intangible assets	
Right-of-use assets	
Deferred tax assets	
Total assets	
Trade payables	
Other payables	
Dividend payables	
Accrued expenses	
Taxes payable	
Bank loans	
Deferred tax liabilities	
Lease liabilities	
Employee benefits liabilities	
Total liabilities	
Net assets at acquisition date	
Goodwill arising from acquisition	
Total consideration paid	

After the acquisition, Probiotec Limited is no longer a company listed in Australian Securities Exchange and changed its name into Probiotec Pty. Ltd. on August 23, 2024.

PT Medika Inovasi Nusantara ("MIN")

Based on the Notary Deed of Mudita Chitta Odang, S.H., M.Kn., No. 4 dated February 20, 2025, the Company and PSI established MIN, in which the Company owned 99.9% of ownership interest in MIN. In accordance with the Articles of Association, the aims and objectives of MIN are to engage in the following fields Programming Activities, Computer Consulting, and activities related to that.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

1. UMUM (lanjutan)

e. Susunan Entitas Anak (lanjutan)

PT Medika Inovasi Nusantara ("MIN") (lanjutan)

Modal yang disetorkan oleh Perusahaan dan PSI masing-masing adalah sebesar Rp3.496.500.000 dan Rp3.500.000. Pada bulan Mei 2025, MIN telah memulai kegiatan operasinya.

f. Penyelesaian Laporan Keuangan Konsolidasian

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian ini sesuai dengan Standar Akuntansi Keuangan di Indonesia yang diselesaikan dan diotorisasi untuk diterbitkan oleh Direksi Perusahaan pada tanggal 31 Maret 2026.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL

a. Dasar Penyajian Laporan Keuangan Konsolidasian

Laporan keuangan konsolidasian telah disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia, yang mencakup Pernyataan dan Interpretasi yang dikeluarkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia ("DSAK IAI") dan Peraturan-Peraturan serta Pedoman Penyajian dan Pengungkapan Laporan Keuangan yang diterbitkan oleh Otoritas Jasa Keuangan ("OJK").

Laporan keuangan konsolidasian disusun berdasarkan konsep akrual, kecuali laporan arus kas konsolidasian, dengan menggunakan konsep biaya historis, kecuali seperti yang disebutkan dalam Catatan atas laporan keuangan konsolidasian yang relevan.

Tahun buku Grup adalah dari 1 Januari sampai 31 Desember.

Mata uang pelaporan yang digunakan dalam laporan keuangan adalah Rupiah, yang merupakan mata uang fungsional Perusahaan.

1. GENERAL (continued)

e. Subsidiaries's Structure (continued)

PT Medika Inovasi Nusantara ("MIN") (continued)

The capital contribution made by the Company and PSI is amounted Rp3,496,500,000 and Rp3,500,000, respectively. In May 2025, MIN will have commenced its operations.

f. Completion of Consolidated Financial Statements

The management of the Company is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Indonesian Financial Accounting Standards which were completed and authorized for issuance by the Board of Directors on March 31, 2026.

2. SUMMARY MATERIAL ACCOUNTING POLICIES INFORMATION

a. Basis of Presentation of the Consolidated Financial Statements

The consolidated financial statements have been prepared in accordance with Indonesian Financial Accounting Standards, which comprise the Statements and Interpretations issued by the Financial Accounting Standards Board of the Institute of Indonesia Chartered Accountants (Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia or DSAK IAI) and the Regulations and Guidelines on Financial Statement Presentation and Disclosures issued by Financial Services Authority (Otoritas Jasa Keuangan or "OJK").

The consolidated financial statements have been prepared on the accrual basis, except for the consolidated statement of cash flows, using the historical cost concept of accounting, except as disclosed in the relevant Notes to the consolidated financial statements herein.

The financial reporting period of the Group is from January 1 to December 31.

The reporting currency used in the financial statements is the Indonesian Rupiah ("Rupiah"; "Rp"), which is the Company's functional currency.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL

a. Dasar Penyajian Laporan Keuangan Konsolidasian (lanjutan)

Laporan arus kas konsolidasian yang disajikan dengan menggunakan metode langsung, menyajikan penerimaan dan pengeluaran kas dan setara kas yang diklasifikasikan ke dalam aktivitas operasi, investasi dan pendanaan.

Kebijakan akuntansi yang diterapkan oleh Grup adalah selaras bagi tahun yang dicakup oleh laporan keuangan konsolidasian, kecuali untuk standar akuntansi baru dan revisi seperti diungkapkan pada Catatan 2b dibawah ini.

Grup telah menyusun laporan keuangan konsolidasian dengan dasar bahwa Grup akan terus beroperasi secara berkesinambungan.

a. Perubahan Standar Akuntansi

Grup menerapkan untuk pertama kalinya beberapa standar dan amandemen tertentu yang efektif untuk periode tahunan yang dimulai pada atau setelah 1 Januari 2025 (kecuali dinyatakan lain). Grup tidak melakukan penerapan dini atas standar, interpretasi, atau amandemen lain yang telah diterbitkan namun belum efektif.

Amandemen PSAK 221: Kekurangan Ketertukaran

Amandemen tersebut menetapkan bagaimana entitas harus menilai apakah suatu mata uang dapat dipertukarkan serta bagaimana entitas harus menentukan kurs spot ketika ketertukaran (*exchangeability*) tidak tersedia. Amandemen tersebut juga mensyaratkan pengungkapan informasi yang memungkinkan pengguna laporan keuangan untuk memahami bagaimana ketidakmampuan mata uang tersebut untuk dipertukarkan dengan mata uang lainnya memengaruhi, atau diharapkan akan memengaruhi, kinerja keuangan, posisi keuangan, dan arus kas entitas.

Amandemen ini tidak berdampak terhadap laporan keuangan konsolidasian Grup.

c. Prinsip-prinsip Konsolidasi

Laporan keuangan konsolidasian meliputi laporan keuangan Perusahaan dan entitas-entitas anak. Kendali diperoleh bila Grup terekspos atau memiliki hak atas imbal hasil variabel dari keterlibatannya dengan *investee* dan memiliki kemampuan untuk mempengaruhi imbal hasil tersebut melalui kekuasaannya atas *investee*.

2. SUMMARY MATERIAL ACCOUNTING POLICIES INFORMATION

a. Basis of Presentation of the Consolidated Financial Statements (continued)

The consolidated statement of cash flows, which have been prepared using the direct method, present receipts and disbursements of cash and cash equivalents classified into operating, investing and financing activities.

The accounting policies adopted by the Group are consistently applied for the years covered by the consolidated financial statements, except for new and revised accounting standards as disclosed in the following Note 2b.

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

b. Changes in Accounting Standards

The Group applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after January 1, 2025 (unless otherwise stated). The Group has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendment of PSAK 221: Lack of Exchangeability

The amendments specifies how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments also require disclosure of information that enables users of its financial statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows.

This amendment did not have any impact on the Group's consolidated financial statements.

c. Principles of Consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

c. Prinsip-prinsip Konsolidasi (lanjutan)

Dengan demikian, investor mengendalikan investee jika dan hanya jika investor memiliki seluruh hal berikut ini:

- i) Kekuasaan atas *investee*, yaitu hak yang ada saat ini yang memberi investor kemampuan kini untuk mengarahkan aktivitas relevan dari *investee*,
- ii) Eksposur atau hak atas imbal hasil variabel dari keterlibatannya dengan *investee*, dan
- iii) Kemampuan untuk menggunakan kekuasaannya atas *investee* untuk mempengaruhi jumlah imbal hasil.

Bila Grup tidak memiliki hak suara atau hak serupa secara mayoritas atas suatu *investee*, Grup mempertimbangkan semua fakta dan keadaan yang relevan dalam mengevaluasi apakah mereka memiliki kekuasaan atas *investee*, termasuk:

- i. Pengaturan kontraktual dengan pemilik hak suara lainnya dari *investee*;
- ii. Hak yang timbul atas pengaturan kontraktual lain; dan
- iii. Hak suara dan hak suara potensial yang dimiliki Grup.

Grup menilai kembali apakah mereka mengendalikan investee bila fakta dan keadaan mengindikasikan adanya perubahan terhadap satu atau lebih dari ketiga elemen dari pengendalian. Konsolidasi atas entitas-entitas anak dimulai sejak Grup memperoleh pengendalian atas entitas anak dan berakhir pada saat Grup kehilangan pengendalian atas entitas anak. Aset, liabilitas, penghasilan dan beban dari entitas anak yang diakuisisi pada tahun tertentu disertakan dalam laporan keuangan konsolidasian sejak tanggal Grup memperoleh kendali sampai tanggal Grup tidak lagi mengendalikan entitas anak tersebut.

Seluruh laba rugi dan setiap komponen penghasilan komprehensif lain ("PKL") diatribusikan pada pemilik entitas induk dan pada kepentingan nonpengendali ("KNP"), walaupun hal ini akan menyebabkan saldo KNP yang defisit. Bila dipandang perlu, penyesuaian dilakukan terhadap laporan keuangan entitas anak untuk diselaraskan dengan kebijakan akuntansi Grup.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

c. Principles of Consolidation (continued)

Thus, the Group controls an investee if and only if the Group has all of the following:

- i) Power over the investee, that is existing rights that give the Group current ability to direct the relevant activities of the investee,*
- ii) Exposure, or rights, to variable returns from its involvement with the investee, and*
- iii) The ability to use its power over the investee to affect its returns.*

When the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- i. The contractual arrangements with the other vote holders of the investee;*
- ii. Rights arising from other contractual arrangements; and*
- iii. The Group's voting rights and potential voting rights.*

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income ("OCI") are attributed to the equity holders of the parent of the Group and to the non-controlling interests ("NCI"), even if this results in the NCI having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

c. Prinsip-prinsip Konsolidasi (lanjutan)

Seluruh aset dan liabilitas, ekuitas, penghasilan dan beban dan arus kas atas transaksi antar anggota Grup dieliminasi sepenuhnya pada saat konsolidasi.

Perubahan dalam bagian kepemilikan entitas induk pada entitas anak yang tidak mengakibatkan hilangnya pengendalian, dicatat sebagai transaksi ekuitas. Bila kehilangan pengendalian atas suatu entitas anak, maka Grup menghentikan pengakuan atas aset (termasuk *goodwill*), liabilitas dan komponen lain dari ekuitas terkait, dan selisihnya diakui pada laba rugi. Bagian dari investasi yang tersisa diakui pada nilai wajar.

d. Saldo dan Transaksi dengan Pihak-pihak Berelasi

Grup mempunyai saldo dan transaksi dengan pihak-pihak berelasi sebagaimana didefinisikan pada PSAK 224 "Pengungkapan pihak-pihak berelasi".

Saldo dan transaksi dengan pihak-pihak berelasi dilakukan berdasarkan persyaratan yang disetujui oleh kedua belah pihak, dimana persyaratan tersebut mungkin tidak sama dengan transaksi lain yang dilakukan dengan pihak-pihak yang tidak berelasi.

e. Pengukuran Nilai Wajar

Grup juga mengukur pada pengakuan awal instrumen keuangan, dan aset dan liabilitas yang diperoleh melalui kombinasi bisnis pada nilai wajar. Grup juga mengukur jumlah terpulihkan dari Unit Penghasil Kas ("UPK") tertentu berdasarkan nilai wajar dikurangi biaya pelepasan, dan aset keuangan tertentu pada Nilai Wajar melalui Penghasilan Komprehensif Lain ("NWPKL").

Nilai wajar adalah harga yang akan diterima dari menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam transaksi teratur antara pelaku pasar pada tanggal pengukuran. Pengukuran nilai wajar mengasumsikan bahwa transaksi untuk menjual aset atau mengalihkan liabilitas terjadi:

- i) Di pasar utama untuk aset atau liabilitas tersebut, atau
- ii) Jika tidak terdapat pasar utama, di pasar yang paling menguntungkan untuk aset atau liabilitas tersebut.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

c. Principles of Consolidation (continued)

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

A change in the parent's ownership interest in a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it derecognizes the related assets (including goodwill), liabilities, NCI and other component of equity, while the difference is recognized in the profit or loss. Any investment retained is recognized at fair value.

d. Balances and Transactions with Related Parties

The Group have balances and transactions with related parties as defined in PSAK 224 "Related party disclosures".

Balances and transactions with related parties are made based on terms agreed by the parties, in which such terms may not be the same as those of the transactions between unrelated parties.

e. Fair Value Measurement

The Group also initially measures financial instruments, and assets and liabilities of the acquirees upon business combinations at fair value. They also measure certain recoverable amounts of the Cash Generating Unit ("CGU") using Fair Value Less Cost of Disposal ("FVLCD") and certain Financial Assets at Fair Value Through Other Comprehensive Income ("FVOCI").

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- i) In the principal market for the asset or liability, or
- ii) In the absence of a principal market, in the most advantageous market for the asset or liability.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

e. Pengukuran Nilai Wajar (lanjutan)

Pasar utama atau pasar yang paling menguntungkan tersebut harus dapat diakses oleh Grup.

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

Pengukuran nilai wajar dari suatu aset 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 pada penggunaan tertinggi dan terbaiknya.

Grup menggunakan teknik penilaian yang sesuai dengan keadaan dan data yang memadai tersedia untuk mengukur nilai wajar, dengan memaksimalkan masukan (*input*) yang dapat diamati (*observable*) yang relevan dan meminimalkan masukan (*input*) yang tidak dapat diamati (*unobservable*).

Semua aset dan liabilitas yang nilai wajarnya diukur atau diungkapkan dalam laporan keuangan konsolidasian dikategorikan dalam hierarki nilai wajar berdasarkan *level* masukan (*input*) paling rendah yang signifikan terhadap pengukuran nilai wajar secara keseluruhan sebagai berikut:

- i) *Level 1* - Harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik yang dapat diakses entitas pada tanggal pengukuran.
- ii) *Level 2* - Teknik penilaian yang menggunakan tingkat masukan (*input*) yang paling rendah yang signifikan terhadap pengukuran nilai wajar yang dapat diamati (*observable*) baik secara langsung atau tidak langsung.
- iii) *Level 3* - Teknik penilaian yang menggunakan tingkat masukan (*input*) yang paling rendah yang signifikan terhadap pengukuran nilai wajar yang tidak dapat diamati (*unobservable*).

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

e. Fair Value Measurement (continued)

The principal or the most advantageous market must be accessible to by the Group.

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

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

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the consolidated financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

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

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

e. Pengukuran Nilai Wajar (lanjutan)

Untuk aset dan liabilitas yang diakui pada laporan keuangan konsolidasian secara berulang, Grup menentukan apakah terdapat perpindahan antara level dalam hierarki dengan melakukan evaluasi ulang atas penetapan kategori (berdasarkan level masukan (*input*) paling rendah yang signifikan terhadap pengukuran nilai wajar secara keseluruhan) pada tiap akhir periode pelaporan.

Untuk tujuan pengungkapan nilai wajar, Grup menentukan klasifikasi aset dan liabilitas berdasarkan sifat, karakteristik dan risikonya dan level pada hierarki nilai wajar sebagaimana dijelaskan diatas.

f. Kas dan setara kas

Kas dan setara kas dalam laporan posisi keuangan konsolidasian yang terdiri dari kas dan bank serta deposito jangka pendek yang jatuh tempo dalam waktu 3 bulan atau kurang, yang dapat segera dikonversikan menjadi kas dalam jumlah yang dapat ditentukan dan memiliki risiko perubahan nilai yang tidak signifikan.

g. Transaksi dan penjabaran mata uang asing

Mata uang pelaporan yang digunakan pada laporan keuangan konsolidasian adalah Rupiah, yang juga merupakan mata uang fungsional setiap entitas dalam Grup, kecuali entitas anak tertentu, yaitu PAPL yang memiliki mata uang fungsional Dolar Australia dan PHSG dengan mata uang fungsional Dolar Singapura. Tiap entitas dalam Grup menentukan mata uang fungsionalnya masing-masing dan laporan keuangannya masing-masing diukur menggunakan mata uang fungsional tersebut.

Transaksi dalam mata uang asing dicatat dalam Rupiah berdasarkan kurs yang berlaku pada saat transaksi dilakukan. Pada tanggal pelaporan, aset dan liabilitas moneter dalam mata uang asing dijabarkan sesuai dengan rata-rata kurs jual dan beli yang diterbitkan oleh Bank Indonesia pada tanggal transaksi perbankan terakhir untuk periode yang bersangkutan, dan laba atau rugi kurs yang timbul, dikreditkan atau dibebankan pada operasi periode yang bersangkutan.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

e. Fair Value Measurement (continued)

For assets and liabilities that are recognized in the consolidated financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

f. Cash and cash equivalents

Cash and cash equivalents in the statements of consolidated financial position comprise cash on hand and in banks and short-term deposits with a maturity of three (3) months or less, that are readily convertible to a known amount of cash and subject to an insignificant risk of changes in value.

g. Foreign currency transaction and translations

The reporting currency used in the consolidated financial statements is Indonesian Rupiah, which is also each entity's in the Group functional currency, except for certain subsidiaries, namely PAPL whose functional currency is Australian Dollar and PHSG with its functional currency is Singapore Dollar. Each entity in the Group determines its own functional currency and their financial statements are measured using that functional currency.

Transactions involving foreign currencies are recorded in Indonesian Rupiah at the rates of exchange prevailing at the time the transactions are made. At the reporting date, monetary assets and liabilities denominated in foreign currencies are adjusted to reflect the average of the selling and buying rates of exchange prevailing at the last banking transaction date of the period, as published by Bank Indonesia, and any resulting gains or losses are credited or charged to operations of the current period.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

**g. Transaksi dan penjabaran mata uang asing
(lanjutan)**

Kurs yang digunakan untuk menjabarkan aset dan liabilitas moneter dalam mata uang asing pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

	31 Desember 2025/ 31 December 2025
Euro Uni Eropa	19.753
Dolar Amerika Serikat	16.782
Dolar Singapura	13.069
Dolar Australia	11.255

Akun-akun dari entitas anak luar negeri dijabarkan dari mata uang pelaporannya menjadi Rupiah dengan dasar sebagai berikut:

- Aset dan liabilitas, baik moneter maupun non-moneter, dijabarkan dengan menggunakan kurs penutup.
- Pendapatan dan beban dijabarkan dengan menggunakan kurs yang berlaku pada tanggal transaksi atau, bila memenuhi syarat, kurs rata-rata periode tersebut.
- Selisih kurs yang terjadi disajikan sebagai "Selisih kurs karena penjabaran laporan keuangan" sebagai bagian dari ekuitas sampai pelepasan investasi neto yang bersangkutan.

h. Persediaan

Persediaan dinyatakan sebesar nilai yang lebih rendah antara biaya perolehan atau nilai realisasi neto. Biaya perolehan ditentukan dengan menggunakan metode rata-rata tertimbang. Nilai realisasi neto persediaan adalah estimasi harga jual dalam kegiatan usaha biasa dikurangi estimasi biaya penyelesaian dan estimasi biaya yang diperlukan untuk membuat penjualan.

Biaya yang dikeluarkan untuk setiap produk agar berada pada lokasi dan kondisi siap untuk dijual dicatat sebagai berikut:

- Bahan baku, suku cadang dan bahan pembantu harga pembelian;
- Barang jadi dan persediaan dalam proses: biaya bahan baku dan tenaga kerja langsung dan bagian proporsional dari beban *overhead* berdasarkan kapasitas operasi normal namun tidak termasuk biaya pinjaman.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**g. Foreign currency transaction and
translations (continued)**

The exchange rates used to translate the monetary assets and liabilities denominated in foreign currencies as of December 31, 2025 and 2024 are as follows:

	Desember 31, 2024/ December 31, 2024	
16.851		European Euro
16.162		United States Dollar
11.919		Singapore Dollar
10.082		Australian Dollar

The accounts of foreign subsidiaries are translated from its respective reporting currency into Indonesian Rupiah on the following basis:

- Assets and liabilities, both monetary and non-monetary, are translated using the closing rate of exchange.
- Revenues and expenses are translated using transactions date exchange rate or, if applicable, the average rate for the period.
- The resulting exchange difference is presented as an "Difference in foreign currency translation of financial statements" in the equity section until disposal of the net investment.

h. Inventories

Inventories are valued at the lower of cost or net realizable value. Cost is calculated using 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.

Costs incurred in bringing each product to its present location and condition are accounted for as follow:

- Raw materials, spare parts and factory supplies purchase cost;
- Finished goods and work in-process: cost of direct materials and labor and a proportion of manufacturing overheads based on normal operating capacity but excluding borrowing costs.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

h. Persediaan (lanjutan)

Grup menetapkan penyisihan untuk nilai realisasi neto persediaan berdasarkan hasil penelaahan berkala atas kondisi fisik dan nilai realisasi neto persediaan.

i. Aset tetap

Seluruh aset tetap awalnya diakui sebesar biaya perolehan, yang terdiri atas harga perolehan dan biaya-biaya tambahan yang dapat diatribusikan langsung untuk membawa aset ke lokasi dan kondisi yang diinginkan supaya aset tersebut siap digunakan sesuai dengan maksud manajemen.

Setelah pengakuan awal, aset tetap dinyatakan pada biaya perolehan dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai.

Penyusutan bangunan dan prasarana dihitung berdasarkan metode garis lurus, sedangkan mesin dan peralatan, peralatan kantor dan kendaraan menggunakan metode saldo menurun, dihitung berdasarkan selama masa manfaat aset tetap sebagai berikut:

Jenis aset tetap	Masa manfaat/ Useful life (Tahun/Year)
Bangunan dan prasarana	20 - 40
Mesin dan peralatan	8 - 12,5
Peralatan kantor	4 - 10
Kendaraan	4 - 10

Jumlah tercatat aset ini direviu atas penurunan nilai jika terdapat peristiwa atau perubahan keadaan yang mengindikasikan bahwa jumlah tercatat mungkin tidak dapat seluruhnya terealisasi.

Jumlah tercatat komponen dari suatu aset dihentikan pengakuannya pada saat dilepaskan atau saat sudah tidak ada lagi manfaat ekonomi masa depan yang diharapkan dari penggunaan maupun pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian pengakuan tersebut (ditentukan sebesar selisih antara jumlah hasil pelepasan neto dan jumlah tercatatnya) dimasukkan ke dalam laba rugi pada tahun penghentian pengakuan tersebut dilakukan.

Nilai residu, umur manfaat dan metode penyusutan aset tetap dievaluasi setiap akhir tahun pelaporan dan disesuaikan secara prospektif jika dipandang perlu.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

h. Inventories (continued)

The Group provides allowance for net realizable value of inventories based on periodic reviews of the physical conditions and net realizable values of the inventories.

i. Fixed assets

All fixed assets are initially recognized at cost, which comprises its purchase price and any costs directly attributable in bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Subsequent to initial recognition, fixed assets are carried at cost less any subsequent accumulated depreciation and impairment losses.

Depreciation of buildings and improvements is computed on a straight-line method, while machinery and equipment, office equipment and vehicles computed on declining balance method over the fixed asset's useful life as follows:

Tarif/Rates	Type of fixed asset
2,5 - 5 %	Building and improvements
8 - 12,5 %	Machinery equipment
10 - 25 %	Office equipment
10 - 25 %	Vehicles

The carrying amounts of these assets are reviewed for impairment when events or changes in circumstances indicate that their carrying values may not be fully recoverable.

The carrying amount of an item of these assets is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising from the derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is directly included in the profit or loss of year the item is derecognized.

The residual values, useful lives and depreciation method of fixed assets are reviewed at the end of each reporting year and adjusted prospectively, if necessary.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

i. Aset tetap (lanjutan)

Aset tetap dalam penyelesaian dicatat sebesar biaya perolehan, yang mencakup kapitalisasi beban pinjaman dan biaya-biaya lainnya yang terjadi sehubungan dengan pendanaan aset tetap dalam penyelesaian tersebut. Akumulasi biaya perolehan akan direklasifikasi ke akun "Aset Tetap" yang bersangkutan pada saat aset tetap tersebut telah selesai dikerjakan dan siap untuk digunakan. Aset tetap dalam penyelesaian tidak disusutkan sampai memenuhi syarat pengakuan sebagai aset tetap seperti diungkapkan di atas.

Tanah dinyatakan sebesar biaya perolehan dan tidak disusutkan.

Tanah termasuk biaya pengurusan legal hak atas tanah dalam bentuk Hak Guna Usaha ("HGU"), Hak Guna Bangunan ("HGB") dan Hak Pakai ("HP") ketika tanah diperoleh pertama kali dinyatakan sebesar biaya perolehan dan tidak diamortisasi karena manajemen berpendapat bahwa kemungkinan besar hak atas tanah tersebut dapat diperbaharui/diperpanjang pada saat masa berlakunya selesai.

j. Aset Takberwujud

Aset tidak berwujud yang diperoleh secara terpisah diukur pada pengakuan awal sebesar biaya perolehan. Biaya perolehan aset tidak berwujud yang diperoleh dalam kombinasi bisnis adalah nilai wajarnya pada tanggal akuisisi. Setelah pengakuan awal, aset tidak berwujud dicatat sebesar biaya perolehan dikurangi akumulasi amortisasi dan akumulasi kerugian penurunan nilai. Aset takberwujud yang dihasilkan secara internal, tidak termasuk biaya pengembangan yang dikapitalisasi, tidak dikapitalisasi dan pengeluaran terkait tercermin dalam laba rugi pada periode pengeluaran tersebut terjadi.

Masa manfaat aset tidak berwujud dinilai sebagai terbatas atau tidak terbatas.

Aset tidak berwujud dengan umur yang terbatas diamortisasi selama masa manfaat ekonomi dan dinilai penurunan nilainya setiap kali terdapat indikasi bahwa aset tidak berwujud mungkin mengalami penurunan nilai. Periode amortisasi dan metode amortisasi untuk aset tidak berwujud dengan masa manfaat terbatas ditelaah setidaknya pada setiap akhir periode pelaporan.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

i. Fixed assets (continued)

Constructions in-progress are stated at cost, including capitalized borrowing costs and other charges incurred in connection with the financing of the said asset constructions. The accumulated costs will be reclassified to the appropriate "Fixed Assets" account when the construction is completed. Assets under construction are not depreciated until they fulfill criteria for recognition as fixed assets as disclosed above.

Land are stated at cost and not depreciated.

Land, including legal cost of land rights in the form of Right to Cultivate ("Hak Guna Usaha" or "HGU"), Right to Build ("Hak Guna Bangunan" or "HGB") and Right to Use ("Hak Pakai" or "HP") when the land rights were acquired initially, is stated at cost and not amortized as the management is of the opinion that it is probable the titles of land rights can be renewed/extended upon expiration.

j. Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalized development costs, are not capitalized and the related expenditure is reflected in profit or loss in the period in which the expenditure is incurred.

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. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

j. Aset Takberwujud (lanjutan)

Perubahan masa manfaat yang diharapkan atau pola konsumsi yang diharapkan dari manfaat ekonomi masa depan yang terkandung dalam aset dianggap memodifikasi periode atau metode amortisasi, jika sesuai, dan diperlakukan sebagai perubahan estimasi akuntansi. Beban amortisasi atas aset takberwujud dengan umur terbatas diakui dalam laporan laba rugi dalam kategori beban yang sesuai dengan fungsi aset takberwujud tersebut.

Aset takberwujud dengan masa manfaat tidak terbatas tidak diamortisasi, tetapi diuji penurunan nilainya setiap tahun, baik secara individual maupun pada tingkat unit penghasil kas. Penilaian kehidupan tidak terbatas ditinjau setiap tahun untuk menentukan apakah kehidupan tidak terbatas terus dapat didukung. Jika tidak, perubahan masa manfaat dari tidak terbatas menjadi terbatas dilakukan secara prospektif.

Aset tidak berwujud dihentikan pengakuannya pada saat pelepasan (yaitu, pada tanggal penerima memperoleh kendali) atau ketika tidak ada manfaat ekonomi masa depan yang diharapkan dari penggunaan atau pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian pengakuan aset (dihitung sebagai perbedaan antara hasil pelepasan neto dan jumlah tercatat aset) dimasukkan dalam laporan laba rugi.

Ringkasan kebijakan yang diterapkan untuk aset takberwujud milik Grup adalah sebagai berikut:

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

j. Intangible Assets (continued)

Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognized in the statement of profit or loss in the expense category that is consistent with the function of the intangible assets.

Intangible assets with indefinite useful lives are not amortized, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

An intangible asset is derecognized upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit or loss.

The summary of the policies applied to the Group's intangible assets are as follows:

	Goodwill	Merek dagang dan Lisensi/ Trademark and Licenses	Kontrak dan Hubungan Pelanggan dan Produk yang Dikembangkan/ Customer Contracts and Relationships and Developed Products	Software	
Umur manfaat	Tidak terbatas/ <i>Indefinite</i>	10 tahun/year	4 - 15 tahun/year	8 - 10 tahun/year	<i>Useful lives</i>
Metode amortisasi	Tidak diamortisasi/ <i>Not amortized</i>	Garis lurus/ <i>Straight-line</i>	Garis lurus/ <i>Straight-line</i>	Garis lurus/ <i>Straight-line</i>	<i>Amortization method</i>
Dihasilkan secara internal atau dari pembelian	Dari pembelian/ <i>Purchased</i>	Dari pembelian/ <i>Purchased</i>	Dari pembelian/ <i>Purchased</i>	Dari pembelian/ <i>Purchased</i>	<i>Internally generated or purchased</i>

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

k. Kombinasi Bisnis dan Goodwill

Kombinasi bisnis dicatat dengan menggunakan metode akuisisi. Biaya perolehan dari sebuah akuisisi diukur pada nilai agregat imbalan yang dialihkan, diukur pada nilai wajar pada tanggal akuisisi dan jumlah setiap KNP pada pihak yang diakuisisi. Untuk setiap kombinasi bisnis, Grup memilih apakah mengukur KNP pada entitas yang diakuisisi baik pada nilai wajar ataupun pada proporsi kepemilikan KNP atas aset neto yang teridentifikasi dari entitas yang diakuisisi. Biaya-biaya akuisisi yang timbul dibebankan langsung dan disertakan dalam beban administrasi.

Grup menentukan bahwa mereka telah mengakuisisi bisnis ketika rangkaian aktivitas dan aset yang diakuisisi mencakup *input* dan proses substantif yang bersama-sama secara signifikan berkontribusi pada kemampuan untuk menghasilkan *output*. Proses yang diperoleh adalah substantif jika penting bagi kemampuan untuk terus menghasilkan *output*, dan *input* yang diperoleh mencakup tenaga kerja yang terorganisir dengan keterampilan, pengetahuan, atau pengalaman yang diperlukan untuk melakukan proses itu atau secara signifikan berkontribusi pada kemampuan untuk terus menghasilkan output dan dianggap unik atau langka atau tidak dapat diganti tanpa biaya, usaha, atau penundaan yang signifikan dalam kemampuan untuk terus menghasilkan *output*.

Ketika melakukan akuisisi atas sebuah bisnis, Grup mengklasifikasikan dan menentukan aset keuangan yang diperoleh dan liabilitas keuangan yang diambil alih berdasarkan pada persyaratan kontraktual, kondisi ekonomi dan kondisi terkait lain yang ada pada tanggal akuisisi.

Dalam suatu kombinasi bisnis yang dilakukan secara bertahap, Grup mengukur kembali kepentingan ekuitas yang dimiliki sebelumnya pada pihak yang diakuisisi pada nilai wajar tanggal akuisisi dan mengakui keuntungan atau kerugian yang dihasilkan.

Setiap imbalan kontinjensi yang akan ditransfer oleh perusahaan pengakuisisi akan diakui pada nilai wajar pada tanggal akuisisi. Imbalan kontinjensi yang diklasifikasikan sebagai ekuitas tidak diukur kembali dan penyelesaian selanjutnya adalah diperhitungkan dalam ekuitas.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

k. Business Combinations and Goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred, measured at acquisition date fair value, and the amount of any NCI in the acquiree. For each business combination, the Group elects whether it measures the NCI in the acquiree either at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition costs incurred are directly expensed and included in administrative expenses.

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organized workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

When the Group acquires a business, it assesses the financial assets acquired and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date.

If the business combination is achieved in stages, the acquisition date fair value of the Group's previously held equity interest in the acquiree is remeasured to fair value at the acquisition date through profit or loss.

Any contingent consideration to be transferred by the acquirer will be recognized at fair value at the acquisition date. Contingent consideration classified as equity is not re-measured and its subsequent settlement is accounted for within equity.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

k. Kombinasi Bisnis dan Goodwill (lanjutan)

Imbalan kontinjensi yang diklasifikasikan sebagai aset atau liabilitas yaitu instrumen keuangan dan dalam lingkup PSAK 109, diukur pada nilai wajar dengan perubahan nilai wajar yang diakui dalam laba rugi sesuai dengan PSAK 109. Imbalan kontinjensi lain yang tidak termasuk dalam PSAK 109 diukur sebesar nilai wajar pada setiap tanggal pelaporan dengan perubahan nilai wajar yang diakui pada laba rugi.

Bila pencatatan awal kombinasi bisnis belum dapat diselesaikan pada tanggal pelaporan, Grup melaporkan jumlah sementara bagi item yang pencatatannya belum dapat diselesaikan tersebut.

Periode pengukuran adalah periode setelah tanggal akuisisi yang didalamnya Grup dapat melakukan penyesuaian atas jumlah sementara yang diakui dalam kombinasi bisnis tersebut. Selama periode pengukuran, Grup mengakui penambahan aset atau liabilitas bila terdapat informasi terbaru yang diperoleh mengenai fakta dan keadaan pada tanggal akuisisi, yang bila diketahui pada saat itu, akan menyebabkan pengakuan atas aset dan liabilitas pada tanggal tersebut.

Periode pengukuran berakhir pada saat pengakuisisi menerima informasi yang diperlukan mengenai fakta dan keadaan pada tanggal akuisisi atau mengetahui bahwa informasi lainnya tidak dapat diperoleh, namun tidak lebih dari satu tahun dari tanggal akuisisi.

Pada tanggal akuisisi, *goodwill* awalnya diukur pada harga perolehan yang merupakan selisih lebih nilai agregat dari imbalan yang dialihkan dan jumlah setiap KNP atas selisih jumlah dari aset teridentifikasi yang diperoleh dan liabilitas yang diambil alih.

Jika imbalan tersebut lebih rendah dari nilai wajar aset neto entitas anak yang diakuisisi, selisih tersebut diakui pada laba rugi sebagai keuntungan dari pembelian dengan diskon setelah sebelumnya manajemen melakukan penilaian atas identifikasi dan nilai wajar dari aset yang diperoleh dan liabilitas yang diambil alih.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**k. Business Combinations and goodwill
(continued)**

Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of PSAK 109, is measured at fair value with the changes in fair value recognized in the statement of profit or loss in accordance with PSAK 109. Other contingent consideration that is not within the scope of PSAK 109 is measured at fair value at each reporting date with changes in fair value recognized in profit or loss.

If the initial accounting for a business combination is incomplete by the end of the reporting, the Group reports provisional amounts for the items for which the accounting is incomplete.

The measurement period is the period after the acquisition date during which the Group may adjust the provisional amounts recognized for a business combination. During the measurement period, the Group recognizes additional assets or liabilities if new information is obtained about facts and circumstances that existed as of the acquisition date and, if known, would have resulted in the recognition of those assets and liabilities as of that date.

The measurement period ends as soon as the acquirer receives the information it was seeking about facts and circumstances that existed as of the acquisition date or learns that more information is not obtainable but shall not exceed one year from the acquisition date.

At acquisition date, goodwill is initially measured at cost being the excess of the aggregate of the consideration transferred and the amount recognized for NCI over the net identifiable assets acquired and liabilities assumed.

If this consideration is lower than the fair value of the net assets of the subsidiary acquired, the difference is recognized in profit or loss as gain on bargain purchase after previously assessing the identification and fair value measurement of the acquired assets and the assumed liabilities.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

k. Kombinasi Bisnis dan Goodwill (lanjutan)

Setelah pengakuan awal, *goodwill* diukur pada jumlah tercatat dikurangi akumulasi kerugian penurunan nilai. Untuk tujuan pengujian penurunan nilai, *goodwill* yang diperoleh dari suatu kombinasi bisnis, sejak tanggal akuisisi dialokasikan kepada setiap Unit Penghasil Kas ("UPK") dari Grup yang diharapkan akan menerima manfaat dari sinergi kombinasi tersebut, terlepas dari apakah aset atau liabilitas lain dari pihak yang diakuisisi dialokasikan kepada UPK tersebut.

Jika *goodwill* telah dialokasikan pada suatu UPK dan operasi tertentu atas UPK tersebut dihentikan, maka *goodwill* yang diasosiasikan dengan operasi yang dihentikan tersebut termasuk dalam jumlah tercatat operasi tersebut ketika menentukan keuntungan atau kerugian dari pelepasan. *Goodwill* yang dilepaskan tersebut diukur berdasarkan nilai relatif operasi yang dihentikan terhadap bagian dari UPK yang ditahan.

l. Penurunan nilai aset non-keuangan

Pada setiap tanggal pelaporan, Grup menilai apakah terdapat indikasi suatu aset mengalami penurunan nilai. Jika terdapat indikasi tersebut atau pada saat pengujian penurunan nilai aset (yaitu aset takberwujud dengan umur manfaat tidak terbatas, aset takberwujud yang belum dapat digunakan, atau *goodwill* yang diperoleh dalam suatu kombinasi bisnis) diperlukan, maka Grup membuat estimasi formal jumlah terpulihkan aset tersebut.

Jumlah terpulihkan yang ditentukan untuk aset individual adalah jumlah yang lebih tinggi antara nilai wajar aset atau UPK dikurangi biaya untuk menjual 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 atau UPK lebih besar daripada jumlah terpulihkannya, maka aset tersebut dipertimbangkan mengalami penurunan nilai dan nilai tercatat aset diturunkan menjadi sebesar jumlah terpulihkannya.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**k. Business Combinations and goodwill
(continued)**

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's Cash-generating Units ("CGU") that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are allocated to those CGUs.

Where goodwill forms part of a CGU and part of the operations within that CGU is disposed of, the goodwill associated with the operation disposed of is included in the carrying amount of the operation when determining the gain or loss on disposal of the operation. Goodwill disposed of in this circumstance is measured based on the relative values of the operation disposed of and the portion of the CGU retained.

l. Impairment of non-financial assets

The Group assesses at the each reporting date whether there is an indication that an asset may be impaired. If any such indication exists or when annual impairment testing for an asset (i.e. an intangible asset with an indefinite useful life, an intangible asset not yet available for use, or goodwill acquired in a business combination) is required, the Group makes an estimate of the asset's recoverable amount.

An asset's recoverable amount is the higher of an asset's or CGU'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 or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

**1. Penurunan nilai aset non-keuangan
(lanjutan)**

Grup mendasarkan perhitungan penurunan nilai pada rincian perhitungan anggaran atau prakiraan yang disusun secara terpisah untuk masing-masing UPK Grup atas aset individual yang dialokasikan. Perhitungan anggaran dan prakiraan ini secara umum mencakup periode selama lima atau sepuluh tahun sesuai dengan stabilitas arus kas perkebunan terkait. Setelah periode yang dianggarkan proyeksi arus kas diestimasi dengan melakukan ekstrapolasi proyeksi yang dianggarkan dengan menggunakan tingkat pertumbuhan jangka panjang yang tetap.

Dalam menghitung nilai pakai, estimasi arus kas masa depan neto didiskontokan ke nilai kini dengan menggunakan tingkat diskonto sebelum pajak yang menggambarkan penilaian pasar kini dari nilai waktu uang dan risiko spesifik atas 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 indikator nilai wajar yang tersedia.

Kerugian penurunan nilai dari operasi yang berkelanjutan, jika ada, diakui pada laba rugi sesuai dengan kategori biaya yang konsisten dengan fungsi dari aset yang diturunkan nilainya.

Untuk aset selain *goodwill*, penilaian dilakukan pada akhir setiap tanggal pelaporan apakah terdapat indikasi bahwa rugi penurunan nilai yang telah diakui dalam tahun sebelumnya mungkin tidak ada lagi atau mungkin telah menurun. Jika indikasi dimaksud ditemukan, maka entitas mengestimasi jumlah terpulihkan aset atau UPK tersebut. Kerugian penurunan nilai yang telah diakui dalam tahun sebelumnya untuk aset selain *goodwill* dibalik hanya jika terdapat perubahan asumsi-asumsi yang digunakan untuk menentukan jumlah terpulihkan aset tersebut sejak rugi penurunan nilai terakhir diakui. Dalam hal ini, jumlah tercatat aset dinaikkan ke jumlah terpulihkannya.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**1. Impairment of non-financial assets
(continued)**

The Group bases its impairment calculation on detailed budgets and forecast calculations which are prepared separately for each of the Group's CGUs to which the individual assets are allocated. These budgets and forecast calculations are generally covering a period of five or ten years in accordance with the stability of each estate's cash flows. Beyond the forecasted period, the estimated cash flows are determined by extrapolating the forecasted cash flows using a steady long term growth rate.

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.

Impairment losses of continuing operations, if any, are recognized in the profit or loss in those expense categories consistent with the functions of the impaired asset.

For assets excluding goodwill, an assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the asset's or CGU's recoverable amount is estimated. A previously recognized impairment loss for an asset other than goodwill is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. If that is the case, the carrying amount of the asset is increased to its recoverable amount.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

**l. Penurunan nilai aset non-keuangan
(lanjutan)**

Pembalikan tersebut dibatasi sehingga jumlah tercatat aset tidak melebihi jumlah terpulihkannya maupun jumlah tercatat, neto setelah penyusutan, seandainya tidak ada rugi penurunan nilai yang telah diakui untuk aset tersebut pada periode/tahun sebelumnya. Pembalikan rugi penurunan nilai diakui pada laba rugi. Setelah pembalikan tersebut, penyusutan aset tersebut disesuaikan di periode mendatang untuk mengalokasikan jumlah tercatat aset yang direvisi, dikurangi nilai sisanya, dengan dasar yang sistematis selama sisa umur manfaatnya.

Goodwill diuji untuk penurunan nilai setiap tahun dan ketika terdapat indikasi bahwa nilai tercatatnya mungkin mengalami penurunan nilai. Penurunan nilai bagi *goodwill* ditetapkan dengan menentukan jumlah tercatat tiap UPK (atau kelompok UPK) terkait dari *goodwill* tersebut. Jika jumlah terpulihkan UPK kurang dari jumlah tercatatnya, rugi penurunan nilai diakui. Rugi penurunan nilai terkait *goodwill* tidak dapat dibalik pada tahun berikutnya.

m. Instrumen Keuangan

Instrumen keuangan adalah setiap kontrak yang memberikan aset keuangan bagi satu entitas dan liabilitas keuangan atau ekuitas bagi entitas lain.

Aset Keuangan

Pengakuan dan Pengukuran Awal

Aset keuangan diklasifikasikan pada saat pengakuan awal untuk selanjutnya diukur pada biaya perolehan diamortisasi, nilai wajar melalui penghasilan komprehensif lain ("NWPKL"), atau nilai wajar melalui laba rugi ("NWLR").

Pada pengakuan awal, Grup mengukur aset keuangan pada nilai wajarnya ditambah biaya transaksi, dalam hal aset keuangan tidak diukur pada nilai wajar melalui laba rugi ("NWLR"). Piutang usaha yang tidak mengandung komponen pembiayaan yang signifikan, dimana Grup telah menerapkan cara praktis, yaitu diukur pada harga transaksi yang ditentukan sesuai PSAK 115: Pendapatan dari kontrak dengan pelanggan, seperti diungkapkan pada Catatan 2p.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**l. Impairment of non-financial assets
(continued)**

The reversal is limited so that the carrying amount of the assets does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior periods/years. Reversal of an impairment loss is recognized in the profit or loss. After such a reversal, the depreciation charge on the said asset is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

Goodwill is tested for impairment annually and when circumstances indicate that the carrying value may be impaired. Impairment is determined for goodwill by assessing the recoverable amount of each CGU (or group of CGUs) to which the goodwill relates. Where the recoverable amount of the CGU is less than their carrying amount, an impairment loss is recognized. Impairment losses relating to goodwill cannot be reversed in future years.

m. Financial Instruments

Financial Instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial Assets

Initial Recognition and Measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income ("FVOCI"), and fair value through profit or loss ("FVTPL").

At initial recognition, the Group measures a financial asset at its fair value plus transaction costs, in the case of a financial asset not at fair value through profit or loss ("FVTPL"). Trade receivables that do not contain a significant financing component, for which the Group has applied the practical expedient are measured at the transaction price determined under PSAK 115: Revenue from contracts with customers, as disclosed in Note 2p.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

m. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Pengakuan dan Pengukuran Awal (lanjutan)

Agar aset keuangan diklasifikasikan dan diukur pada biaya perolehan diamortisasi atau NWPKL, aset keuangan harus menghasilkan arus kas yang semata dari pembayaran pokok dan bunga ("SPPB") dari jumlah pokok terutang. Penilaian ini disebut sebagai uji SPPB dan dilakukan pada tingkat instrumen.

Model bisnis Grup untuk mengelola aset keuangan mengacu pada bagaimana mereka mengelola aset keuangannya untuk menghasilkan arus kas. Model bisnis menentukan apakah arus kas akan dihasilkan dari penerimaan arus kas kontraktual, penjualan aset keuangan, atau keduanya.

Pengukuran Selanjutnya

Untuk tujuan pengukuran selanjutnya, aset keuangan diklasifikasikan dalam empat kategori:

- Aset keuangan pada biaya perolehan diamortisasi (instrumen utang),
- Aset keuangan pada NWPKL dengan pendauran laba dan rugi kumulatif (instrumen utang),
- Aset keuangan pada NWPKL tanpa pendauran laba dan rugi kumulatif setelah penghentian pengakuan (instrumen ekuitas), dan
- Nilai wajar melalui laba rugi (NWLR).

Pengukuran selanjutnya dari aset keuangan tergantung kepada klasifikasi masing-masing aset keuangan seperti berikut ini:

Aset keuangan pada biaya perolehan diamortisasi (instrumen utang)

Grup mengukur aset keuangan pada biaya perolehan diamortisasi jika kedua kondisi berikut terpenuhi:

- Aset keuangan dimiliki dalam model bisnis dengan tujuan untuk memiliki aset keuangan dalam rangka mendapatkan arus kas kontraktual, dan
- Persyaratan kontraktual dari aset keuangan menghasilkan arus kas pada tanggal tertentu yang merupakan SPPB dari jumlah pokok terutang.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

m. Financial Instruments (continued)

Financial Assets (continued)

Initial Recognition and Measurement (continued)

In order for a financial asset to be classified and measured at amortized cost or FVOCI, it needs to give rise to cash flows that are 'solely payments of principal and interest ("SPPI")' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

The Group's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

Subsequent Measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Financial assets at amortized cost (debt instruments),
- Financial assets at FVOCI with recycling of cumulative gains and losses (debt instruments),
- Financial assets designated at FVOCI with no recycling of cumulative gains and losses upon derecognition (equity instruments), and
- Fair value through profit or loss (FVTPL).

The subsequent measurement of financial assets depends on their classification as described below:

Financial assets at amortized cost (debt instruments)

The Group measures financial assets at amortized cost if both of the following conditions are met:

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

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

m. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Pengukuran selanjutnya dari aset keuangan tergantung kepada klasifikasi masing-masing aset keuangan seperti berikut ini: (lanjutan)

**Aset keuangan pada biaya perolehan
diamortisasi (instrumen utang) (lanjutan)**

Aset keuangan yang diukur pada biaya perolehan diamortisasi selanjutnya diukur dengan menggunakan metode suku bunga efektif ("SBE") dan menjadi subjek penurunan nilai. Keuntungan dan kerugian diakui dalam laba rugi pada saat aset dihentikan pengakuannya, dimodifikasi atau diturunkan nilainya.

Aset keuangan Grup yang diukur pada biaya perolehan diamortisasi termasuk kas dan setara kas, piutang usaha dan lain-lain, dan aset keuangan lancar lainnya.

**Aset keuangan pada NWPKL tanpa pendauran
laba dan rugi kumulatif setelah penghentian
pengakuan (instrumen ekuitas)**

Pada pengakuan awal, Grup dapat memilih untuk menetapkan klasifikasi yang tidak dapat dikembalikan atas investasi pada instrumen ekuitas sebagai NWPKL jika memenuhi definisi ekuitas sesuai PSAK 232: Instrumen keuangan: Penyajian dan tidak dimiliki untuk diperdagangkan. Klasifikasi ditentukan atas basis instrumen per instrumen.

Keuntungan dan kerugian atas aset keuangan ini tidak pernah didaur ke laba rugi, dan aset keuangan ini tidak menjadi subjek penurunan nilai. Dividen diakui sebagai penghasilan lain-lain dalam laba rugi pada saat hak atas pembayaran telah ditetapkan.

Grup memilih untuk mengklasifikasi secara takterbatalkan investasi ekuitas yang tidak terdaftar di bursa masuk dalam kategori ini.

Aset keuangan Grup yang ditetapkan pada nilai wajar melalui OCI (instrumen ekuitas) adalah investasi pada saham yang dicatat sebagai bagian dari "Investasi saham".

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

m. Financial Instruments (continued)

Financial Assets (continued)

The subsequent measurement of financial assets depends on their classification as described below: (continued)

**Financial assets at amortized cost (debt
instruments) (continued)**

Financial assets at amortized cost are subsequently measured using the effective interest ("EIR") method and are subject to impairment. Gains and losses are recognized in profit or loss when the asset is derecognized, modified or impaired.

The Group's financial assets at amortized cost includes cash and cash equivalents, trade and other receivables and other current financial assets.

**Financial assets designated at FVOCI with no
recycling of cumulative gains and losses upon
derecognition (equity instruments)**

Upon initial recognition, the Group can elect to classify irrevocably its investments in equity instruments at FVOCI when they meet the definition of equity under PSAK 232: Financial instruments: Presentation and are not held for trading. The classification is determined on an instrument-by-instrument basis.

Gains and losses on these financial assets are never recycled to profit or loss, and these financial assets are not subject to impairment assessment. Dividends are recognized as other income in the profit or loss when the right of payment has been established.

The Group elected to classify irrevocably its non-listed equity investments under this category.

The Group financial assets designated at fair value through OCI (equity instruments) is investment in share recorded as part of "Investment in shares".

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

m. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Pengukuran selanjutnya dari aset keuangan tergantung kepada klasifikasi masing-masing aset keuangan seperti berikut ini: (lanjutan)

Aset keuangan pada nilai wajar melalui laba rugi ("NWLR")

Grup tidak mempunyai aset keuangan pada nilai wajar melalui laba rugi.

Penghentian Pengakuan Aset Keuangan

Aset keuangan (atau, sesuai dengan kondisinya, bagian dari aset keuangan atau bagian dari kelompok aset keuangan serupa) terutama dihentikan pengakuannya (yaitu, dihapuskan dari laporan posisi keuangan konsolidasian Grup) ketika:

- Hak untuk menerima arus kas dari aset telah berakhir; atau
- Grup telah mengalihkan haknya untuk menerima arus kas dari aset atau menanggung kewajiban untuk membayar arus kas yang diterima tersebut secara penuh tanpa penundaan yang material kepada pihak ketiga berdasarkan kesepakatan 'pass-through', dan salah satu dari (a) Grup telah mengalihkan secara substansial seluruh risiko dan manfaat atas aset, atau (b) Grup tidak mengalihkan maupun tidak memiliki secara substansial atas seluruh risiko dan manfaat atas aset, tetapi telah mengalihkan kendali atas aset.

Ketika Grup telah mengalihkan haknya untuk menerima arus kas dari suatu aset atau telah menandatangani kesepakatan 'pass-through', Grup mengevaluasi jika, dan sejauh mana, Grup masih mempertahankan risiko dan manfaat atas kepemilikan aset. Ketika Grup tidak mengalihkan maupun seluruh risiko dan manfaat atas aset dipertahankan secara substansial, maupun tidak mengalihkan kendali atas aset, Grup tetap mengakui aset yang dialihkan sebesar keterlibatan berkelanjutan. Dalam kasus tersebut, Grup juga mengakui liabilitas terkait. Aset yang dialihkan dan liabilitas terkait diukur dengan basis yang mencerminkan hak dan kewajiban yang masih dipertahankan oleh Grup.

Keterlibatan berkelanjutan dalam bentuk jaminan atas aset yang ditransfer, diukur pada nilai yang lebih rendah antara jumlah tercatat awal aset dan jumlah maksimum imbalan yang dibutuhkan oleh Grup untuk membayar kembali.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

m. Financial Instruments (continued)

Financial Assets (continued)

The subsequent measurement of financial assets depends on their classification as described below: (continued)

Financial assets at fair value through profit or loss ("FVTPL")

The Group has no financial assets at fair value through profit or loss.

Derecognition of Financial Assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized (i.e., removed from the Group's consolidated statement of financial position) when:

- The rights to receive cash flows from the asset have expired; or
- The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Group has transferred substantially all the risks and rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognize the transferred asset to the extent of its continuing involvement. In that case, the Group also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

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.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

m. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Penurunan nilai aset keuangan

Grup mengakui penyisihan Kerugian Kredit Ekspektasian ("KKE") untuk semua instrumen utang yang bukan diukur pada NWLR dan kontrak jaminan keuangan. KKE ditentukan atas perbedaan antara arus kas kontraktual menurut kontrak dan semua arus kas yang diharapkan akan diterima oleh Grup, yang didiskontokan dengan perkiraan SBE orisinal. Arus kas yang diharapkan mencakup setiap arus kas dari penjualan agunan yang dimiliki atau perbaikan kredit lainnya yang merupakan bagian yang tidak terpisahkan dalam ketentuan kontrak.

KKE diakui dalam dua tahap. Bila belum terdapat peningkatan risiko kredit signifikan sejak pengakuan awal, KKE diakui untuk kerugian kredit yang dihasilkan dari peristiwa gagal bayar yang mungkin terjadi dalam jangka waktu 12 bulan ke depan (KKE 12 bulan). Namun, bila telah terdapat peningkatan signifikan risiko kredit sejak pengakuan awal, penyisihan kerugian diakui untuk kerugian kredit yang diperkirakan selama sisa umur aset, tanpa mempertimbangkan waktu gagal bayar (KKE sepanjang umurnya).

Karena piutang usaha dan piutang lain-lainnya tidak memiliki komponen pembiayaan signifikan, Grup menerapkan pendekatan yang disederhanakan dalam perhitungan KKE. Oleh karena itu, Grup tidak menelusuri perubahan dalam risiko kredit, namun justru mengakui penyisihan kerugian berdasarkan KKE sepanjang umurnya pada setiap tanggal pelaporan. Grup membentuk matriks provisi berdasarkan pengalaman kerugian kredit masa lampau, disesuaikan dengan perkiraan masa depan (*forward-looking*) atas faktor yang spesifik untuk debitur dan lingkungan ekonomi.

Grup menganggap aset keuangan gagal bayar ketika pembayaran kontraktual telah lewat 90 hari. Namun, dalam kasus tertentu, Grup juga dapat mempertimbangkan aset keuangan mengalami gagal bayar ketika informasi internal atau eksternal menunjukkan bahwa Grup tidak mungkin menerima jumlah kontraktual yang terutang secara penuh sebelum memperhitungkan setiap peningkatan kredit yang dimiliki oleh Grup. Aset keuangan dihapuskan jika tidak ada ekspektasi yang wajar untuk memulihkan arus kas kontraktual.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

m. Financial Instruments (continued)

Financial Assets (continued)

Impairment of financial assets

The Group recognizes an allowance for ("ECL") for all debt instruments not held at FVTPL and financial guarantee contracts. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects to receive, discounted at an approximation of the original EIR. The expected cash flows include any cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognized in two stages. When there have been no significant increases in credit risks since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). But, when there have been significant increases in credit risks since initial recognition, a loss allowance is recognized for credit losses expected over the remaining life of the asset, irrespective of timing of the default (a lifetime ECL).

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

The Group considers a financial asset in default when contractual payments are 90 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. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

m. Instrumen Keuangan (lanjutan)

Liabilitas Keuangan

Pengakuan dan Pengukuran Awal

Liabilitas keuangan diklasifikasikan, pada pengakuan awal, sebagai liabilitas keuangan yang diukur pada NWLR, utang dan pinjaman atau derivatif ditetapkan sebagai instrumen lindung nilai pada lindung nilai yang efektif, sesuai dengan kondisinya.

Semua liabilitas keuangan diakui pada nilai wajar saat pengakuan awal dan, dalam hal liabilitas keuangan diklasifikasi sebagai utang dan pinjaman, diakui pada nilai wajar setelah dikurangi biaya transaksi yang dapat diatribusikan secara langsung.

Liabilitas keuangan Grup meliputi utang bank jangka pendek, utang usaha, utang lain-lain, beban akrual, liabilitas imbalan kerja karyawan jangka pendek, utang bank jangka panjang, utang obligasi dan liabilitas sewa.

Pengukuran Selanjutnya

Pengukuran selanjutnya dari liabilitas keuangan ditentukan oleh klasifikasinya sebagai berikut:

Liabilitas keuangan pada biaya perolehan diamortisasi (Utang dan pinjaman)

i) Utang dan Pinjaman Jangka Panjang yang Dikenakan Bunga

Setelah pengakuan awal, utang dan pinjaman jangka panjang yang berbunga diukur pada biaya perolehan yang diamortisasi dengan menggunakan metode SBE. Pada tanggal pelaporan, biaya bunga yang masih harus dibayar dicatat secara terpisah, dari pokok pinjaman terkait, dalam bagian liabilitas jangka pendek. Keuntungan dan kerugian diakui pada laba rugi ketika liabilitas dihentikan pengakuannya maupun melalui proses amortisasi menggunakan metode SBE.

Biaya amortisasi dihitung dengan mempertimbangkan setiap diskonto atau premium atas akuisisi dan komisi atau biaya yang merupakan bagian tidak terpisahkan dari SBE. Amortisasi SBE dicatat sebagai beban keuangan pada laba rugi.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

m. Financial Instruments (continued)

Financial Liabilities

Initial Recognition and Measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at FVTPL, loans and borrowings, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Group's financial liabilities include short-term bank loans, trade payables, other payables, accrued expenses, short-term employee benefits liabilities, long-term bank loans, bonds payable and lease liabilities.

Subsequent measurement

The subsequent measurement of financial liabilities depends on their classification as described below:

Financial liabilities at amortized cost (Loans and borrowings)

i) Long-term Interest-bearing Loans and Borrowings

Subsequent to initial recognition, long-term interest-bearing loans and borrowings are measured at amortized acquisition costs using EIR method. At the reporting dates, accrued interest is recorded separately from the associated borrowings within the current liabilities section. Gains and losses are recognized in the profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

m. Instrumen Keuangan (lanjutan)

Liabilitas Keuangan (lanjutan)

Pengukuran Selanjutnya (lanjutan)

Pengukuran selanjutnya dari liabilitas keuangan ditentukan oleh klasifikasinya sebagai berikut: (lanjutan)

Liabilitas keuangan pada biaya perolehan diamortisasi (Utang dan pinjaman) (lanjutan)

ii) Utang dan Akrua

Liabilitas untuk utang bank jangka pendek, utang usaha, utang lain-lain, beban akrual dan liabilitas imbalan kerja karyawan jangka pendek dinyatakan sebesar jumlah tercatat (jumlah nosional), yang kurang lebih sebesar nilai wajarnya.

Penghentian pengakuan

Suatu liabilitas keuangan dihentikan pengakuannya pada saat kewajiban yang ditetapkan dalam kontrak berakhir atau dibatalkan atau kedaluwarsa.

Ketika sebuah liabilitas keuangan ditukar dengan liabilitas keuangan lain dari pemberi pinjaman yang sama atas persyaratan yang secara substansial berbeda, atau bila persyaratan dari liabilitas keuangan tersebut secara substansial dimodifikasi, pertukaran atau modifikasi persyaratan tersebut dicatat sebagai penghentian pengakuan liabilitas keuangan orisinal dan pengakuan liabilitas keuangan baru, dan selisih antara nilai tercatat masing-masing liabilitas keuangan tersebut diakui pada laba rugi.

Saling hapus instrumen keuangan

Aset keuangan dan liabilitas keuangan disaling hapuskan dan nilai netonya disajikan dalam laporan posisi keuangan konsolidasian jika, dan hanya jika, terdapat hak secara hukum untuk melakukan saling hapus atas jumlah tercatat dari aset keuangan dan liabilitas keuangan tersebut dan terdapat intensi untuk menyelesaikan secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

m. Financial Instruments (continued)

Financial Liabilities (continued)

Subsequent measurement (continued)

The subsequent measurement of financial liabilities depends on their classification as described below:

Financial liabilities at amortized cost (Loans and borrowings) (continued)

ii) Payables and Accruals

Liabilities for short-term bank loans, trade payables, other payables, accrued expenses and short-term employee benefits liabilities are stated at carrying amounts (notional amounts), which approximate their fair value.

Derecognition

A financial liability is derecognized when the obligation under the contract is discharged or cancelled or expires.

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

Offsetting of financial instruments

Financial assets and financial liabilities are offset, and the net amount reported in the consolidated statement 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.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

n. Provisi

Provisi diakui jika Grup memiliki kewajiban kini (baik bersifat hukum maupun bersifat konstruktif) yang akibat peristiwa masa lalu, besar kemungkinannya penyelesaian kewajiban tersebut mengakibatkan arus keluar sumber daya yang mengandung manfaat ekonomi dan estimasi yang andal mengenai jumlah kewajiban tersebut dapat dibuat.

Provisi ditelaah pada setiap tanggal pelaporan dan disesuaikan untuk mencerminkan estimasi terbaik yang paling kini. Jika arus keluar sumber daya untuk menyelesaikan kewajiban kemungkinan besar tidak terjadi, maka provisi dibatalkan.

o. Sewa

Grup menilai pada saat inisiasi kontrak apabila kontrak tersebut adalah, atau mengandung, sewa. Yaitu, bila kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasi selama suatu jangka waktu untuk dipertukarkan dengan imbalan.

Grup sebagai penyewa

Grup menerapkan pendekatan pengakuan dan pengukuran tunggal untuk semua sewa, kecuali untuk sewa jangka-pendek dan sewa yang aset dasarnya bernilai-rendah. Grup mengakui liabilitas sewa untuk melakukan pembayaran sewa dan aset hak-guna yang mewakili hak untuk menggunakan aset pendasar.

i) Aset hak-guna

Grup mengakui aset hak-guna pada tanggal permulaan sewa (yaitu tanggal aset pendasar tersedia untuk digunakan). Aset hak-guna diukur pada harga perolehan, dikurangi akumulasi penyusutan dan penurunan nilai, serta disesuaikan dengan pengukuran kembali liabilitas sewa. Biaya perolehan aset hak-guna mencakup jumlah liabilitas sewa yang diakui, biaya langsung awal yang terjadi, dan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan dikurangi setiap insentif sewa yang diterima. Aset hak-guna disusutkan dengan metode garis lurus selama masa sewa.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

n. Provisions

Provisions are recognized when the Group has a present obligation (legal or constructive) where, as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.

o. Leases

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Group as a lessee

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognizes lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-use assets

The Group recognizes right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognized, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the lease term.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

o. Sewa (lanjutan)

Grup sebagai penyewa (lanjutan)

i) Aset hak-guna (lanjutan)

Jika kepemilikan aset pendasar sewa beralih ke Grup pada akhir masa sewa atau biaya perolehan aset hak-guna merefleksikan Grup akan mengeksekusi opsi beli, maka penyusutan aset hak-guna dihitung menggunakan estimasi masa manfaat aset.

ii) Liabilitas sewa

Pada tanggal permulaan sewa, Grup mengakui liabilitas sewa yang diukur pada nilai kini pembayaran sewa yang harus dilakukan selama masa sewa.

Pembayaran sewa juga mencakup harga pelaksanaan dari opsi beli yang secara wajar pasti dilaksanakan oleh Grup dan pembayaran penalti untuk mengakhiri sewa, jika masa sewa merefleksikan adanya opsi dapat mengakhiri sewa. Pembayaran sewa variabel yang tidak bergantung pada indeks atau tarif diakui sebagai beban pada periode terjadinya peristiwa atau kondisi yang memicu terjadinya pembayaran tersebut.

Dalam menghitung nilai kini pembayaran sewa, Grup menggunakan Suku Bunga Pinjaman Inkremental ("SBPI") pada tanggal permulaan sewa karena suku bunga implisit dalam sewa tidak dapat langsung ditentukan. Setelah tanggal permulaan, jumlah kewajiban sewa ditingkatkan untuk mencerminkan akresi bunga (atas efek diskonto) dan dikurangi untuk pembayaran sewa yang dilakukan. Selain itu, nilai tercatat liabilitas sewa diukur kembali jika terdapat modifikasi, perubahan masa sewa, perubahan pembayaran sewa, atau perubahan penilaian atas opsi untuk membeli aset pendasar.

iii) Sewa jangka pendek dan sewa aset bernilai rendah

Grup menerapkan pengecualian pengakuan sewa jangka pendek untuk sewa yang jangka waktu sewanya pendek (yaitu, sewa yang memiliki jangka waktu sewa 12 bulan atau kurang dari tanggal permulaan dan tidak memiliki opsi beli). Grup juga menerapkan pengecualian pengakuan sewa dengan aset bernilai rendah untuk sewa yang aset pendasarnya dianggap bernilai rendah. Pembayaran sewa untuk sewa jangka pendek dan sewa dari aset bernilai rendah diakui sebagai beban dengan metode garis lurus selama masa sewa.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

o. Leases (continued)

Group as a lessee (continued)

i) Right-of-use assets (continued)

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

ii) Lease liabilities

At the commencement date of the lease, the Group recognizes lease liabilities measured at the present value of lease payments to be made over the lease term.

The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognized as expenses in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses its Incremental Borrowing Rate ("IBR") at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments or a change in the assessment of an option to purchase the underlying asset.

iii) Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). The Group also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value underlying assets are recognized as expense on a straight-line basis over the lease term.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

**p. Pendapatan dari Kontrak dengan Pelanggan
dan Pengakuan Beban**

Grup telah mengadopsi PSAK 115 "Pendapatan dari Kontrak dengan Pelanggan" yang mensyaratkan pengakuan pendapatan untuk memenuhi 5 (lima) langkah penilaian sebagai berikut:

1. Mengidentifikasi kontrak dengan pelanggan.
2. Mengidentifikasi kewajiban pelaksanaan atas kontrak. Kewajiban pelaksanaan adalah perjanjian dalam sebuah kontrak untuk mentransfer barang atau jasa yang berbeda kepada pelanggan.
3. Menentukan harga transaksi, setelah dikurangi diskon, retur, insentif penjualan dan pajak pertambahan nilai, dimana entitas berhak sebagai imbalan atas transfer barang atau jasa kepada pelanggan.
4. Mengalokasikan harga transaksi pada setiap kewajiban pelaksanaan dengan basis harga jual berdiri sendiri relatif pada setiap barang atau jasa yang berbeda yang dijanjikan di dalam kontrak. Jika hal ini tidak dapat diamati secara langsung, harga jual berdiri sendiri relatif diestimasi berdasarkan biaya yang diharapkan ditambah *margin*.
5. Mengakui pendapatan ketika kewajiban pelaksanaan telah terpenuhi dengan mentransfer barang atau jasa yang dijanjikan kepada pelanggan (di mana adalah ketika pelanggan mendapatkan kontrol atas barang atau jasa tersebut).

Pendapatan diakui ketika Grup memenuhi kewajiban pelaksanaan dengan mentransfer barang atau jasa yang dijanjikan kepada pelanggan, di mana adalah ketika pelanggan mendapatkan kontrol atas barang atau jasa tersebut. Kewajiban pelaksanaan dapat terpenuhi pada suatu waktu atau seiring waktu. Jumlah pendapatan yang diakui adalah jumlah yang dialokasikan untuk memenuhi kewajiban pelaksanaan.

Jika pelanggan membayar imbalan sebelum Grup mengalihkan barang atau jasa kepada pelanggan, liabilitas kontrak diakui pada saat pembayaran dilakukan atau pembayaran imbalan jatuh tempo (mana yang lebih awal). Liabilitas kontrak diakui sebagai pendapatan pada saat Grup telah memenuhi apa yang harus dilaksanakan sesuai kontrak.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**p. Revenue from Contracts with Customers
and Recognition of Expenses**

The Group has adopted PSAK 115 "Revenue from Contracts with Customers" which requires revenue recognition to fulfill 5 (five) steps of assessment as follows:

1. Identify contract(s) with a customer.
2. Identify the performance obligations in the contract. Performance obligations are promises in a contract to transfer to a customer goods or services that are distinct.
3. Determine the transaction price, net of discounts, returns, sales incentives and value added tax, which an entity expects to be entitled in exchange for transferring the promised goods or services to a customer.
4. Allocate the transaction price to each performance obligation on the basis of the relative stand-alone selling prices of each distinct goods or services promised in the contract. When these are not directly observable, the relative standalone selling price are estimated based on expected cost plus margin.
5. Recognize revenue when performance obligation is satisfied by transferring a promised goods or services to a customer (which is when the customer obtains control of those goods or services).

Revenue is recognized when the Group satisfies a performance obligation by transferring a promised good or service to the customer, which is when the customer obtains control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of revenue recognized is the amount allocated to the satisfied performance obligation.

If a customer pays consideration before the Group transfers goods or services to the customer, a contract liability is recognized when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognized as revenue when the Group performs under the contract.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

**p. Pendapatan dari Kontrak dengan Pelanggan
dan Pengakuan Beban (lanjutan)**

Beban diakui pada saat terjadinya (asas akrual).

q. Perpajakan

Pajak Penghasilan Kini

Aset dan liabilitas pajak kini untuk periode berjalan diukur sebesar jumlah yang diharapkan dapat direstitusi dari atau dibayarkan kepada otoritas perpajakan. Tarif pajak dan peraturan pajak yang digunakan untuk menghitung jumlah tersebut adalah yang telah berlaku atau secara substantif telah berlaku pada tanggal pelaporan di negara tempat Grup beroperasi dan menghasilkan pendapatan kena pajak.

Bunga dan denda disajikan sebagai bagian dari penghasilan atau beban operasi lain karena tidak dianggap sebagai bagian dari beban pajak penghasilan. Pajak penghasilan kini terkait dengan pos-pos yang diakui secara langsung di ekuitas diakui dalam ekuitas dan bukan dalam laporan laba rugi. Manajemen secara berkala mengevaluasi posisi yang diambil dalam Surat Pemberitahuan Tahunan (SPT) sehubungan dengan situasi di mana peraturan perpajakan yang berlaku tunduk pada interpretasi dan menetapkan ketentuan yang sesuai.

Sebagai tanggapan terhadap penerapan kerangka Pilar 2 Organisasi untuk Kerja Sama dan Pembangunan Ekonomi (*Organization for Economic Co-operation and Development* atau "OECD"), pada tanggal 31 Desember 2024, Pemerintah Indonesia menetapkan aturan kerangka Pilar 2 (Pillar 2") melalui Peraturan Menteri Keuangan No. 136/2024 (PMK 136/2024). Pilar 2 sesuai PMK 136/2024 akan berlaku untuk tahun fiskal yang dimulai pada atau setelah tanggal 1 Januari 2025. Untuk tahun yang berakhir pada 31 Desember 2025, Grup telah menerapkan amandemen PSAK 212: Pajak Penghasilan, yang memberikan pengecualian wajib sementara dari pengakuan atau pengungkapan pajak tangguhan terkait Pilar 2. PMK 136/2024 menerapkan mekanisme perpajakan baru yang mensyaratkan Perusahaan Multinasional ("PMN") untuk membayar pajak tambahan pada yurisdiksi tertentu ketika tarif pajak efektif yang ditentukan per yurisdiksi menurut Pilar 2 lebih rendah dari tarif minimum 15%.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

**p. Revenue from Contracts with Customers
and Recognition of Expenses (continued)**

Expenses are recognized when they are incurred (accrual basis).

q. Taxation

Current Income Tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authority. The tax rates and tax laws used to compute the amount are those that have been enacted or substantively enacted as at the reporting date in the countries where the Group operates and generates taxable income.

Interests and penalties are presented as part of other operating income or expenses since they are not considered as part of the income tax expense. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

In response to the implementation of the Organization for Economic Co-operation and Development ("OECD") Pillar 2 framework rule ("Pillar 2"), on December 31, 2024, Indonesian Government implemented Pillar 2 framework through Ministry of Finance Regulation No. 136/2024 (PMK 136/2024). The Pillar 2 model rules as implemented under PMK 136/2024 will take effect for fiscal years beginning on or after January 1, 2025. For the year ended December 31, 2025, the Group has applied amendments to PSAK 212: Income Taxes, which provide mandatory temporary exception from recognizing or disclosing deferred taxes related to Pillar 2. PMK 136/2024 applies new taxing mechanisms under which a Multinational Enterprises ("MNE") should pay a top-up tax in a jurisdiction whenever their effective tax rate, determined on a jurisdictional basis under the Pillar 2, is below a 15% minimum rate.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

q. Perpajakan (lanjutan)

Pajak Penghasilan Kini (lanjutan)

Untuk tahun yang berakhir pada 31 Desember 2025, Grup tidak masuk dalam lingkup Pilar 2 karena tidak memenuhi kriteria yang ditetapkan dalam PMK 136/2024.

Pajak Tangguhan

Pajak tangguhan diakui dengan menggunakan metode liabilitas atas perbedaan temporer pada tanggal pelaporan antara dasar pengenaan pajak dari aset dan liabilitas dan jumlah tercatatnya untuk tujuan pelaporan keuangan pada tanggal pelaporan.

Liabilitas pajak tangguhan diakui untuk semua perbedaan temporer yang kena pajak, kecuali:

- i) liabilitas pajak tangguhan yang terjadi dari pengakuan awal *goodwill* atau dari aset atau liabilitas dari transaksi yang bukan transaksi kombinasi bisnis, dan pada waktu transaksi tidak mempengaruhi laba akuntansi dan laba kena pajak/rugi pajak; dan
- ii) dari perbedaan temporer kena pajak atas investasi pada entitas anak, yang saat pembalikannya dapat dikendalikan dan besar kemungkinannya bahwa beda temporer itu tidak akan dibalik dalam waktu dekat.

Aset pajak tangguhan diakui untuk seluruh perbedaan temporer yang dapat dikurangkan dan akumulasi rugi pajak belum dikompensasi, bila kemungkinan besar laba kena pajak akan tersedia sehingga perbedaan temporer dapat dikurangkan tersebut, dan rugi pajak belum dikompensasi, dapat dimanfaatkan, kecuali:

- i) jika aset pajak tangguhan timbul dari pengakuan awal aset atau liabilitas dalam transaksi yang bukan transaksi kombinasi bisnis dan tidak mempengaruhi laba akuntansi maupun laba kena pajak/rugi pajak; atau
- ii) dari perbedaan temporer yang dapat dikurangkan atas investasi pada entitas anak, aset pajak tangguhan hanya diakui bila besar kemungkinannya bahwa beda temporer itu tidak akan dibalik dalam waktu dekat dan laba kena pajak dapat dikompensasi dengan beda temporer tersebut.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

q. Taxation (continued)

Current Income Tax (continued)

For the year ended December 31, 2025, the Group is not within the scope of Pillar 2 as the criteria set forth in PMK 136/2024 have not been met.

Deferred Tax

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

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

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

Deferred tax assets are recognized for all deductible temporary differences and carry forward of unused tax losses, to the extent that it is probable that taxable profits will be available against which deductible temporary differences, and the carry forward of unused tax losses can be utilized, except:

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

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

q. Perpajakan (lanjutan)

Pajak Tangguhan (lanjutan)

Jumlah tercatat aset pajak tangguhan ditelaah pada setiap tanggal pelaporan dan diturunkan apabila laba kena pajak mungkin tidak memadai untuk mengkompensasi sebagian atau semua manfaat aset pajak tangguhan. Aset pajak tangguhan yang tidak diakui ditinjau ulang pada setiap tanggal pelaporan dan akan diakui apabila besar kemungkinan bahwa laba kena pajak pada masa yang akan datang akan tersedia untuk pemulihannya.

Aset dan liabilitas pajak tangguhan diukur dengan menggunakan tarif pajak yang diperkirakan akan berlaku pada tahun saat aset dipulihkan atau liabilitas diselesaikan berdasarkan tarif pajak dan peraturan pajak yang telah berlaku atau yang secara substantif telah berlaku pada tanggal pelaporan.

Pajak tangguhan terkait dengan pos-pos yang diakui di luar laba rugi diakui di luar laba rugi. Item pajak tangguhan diakui sesuai dengan transaksi yang mendasarinya baik di PKL maupun secara langsung di ekuitas.

Manfaat pajak yang diperoleh sebagai bagian dari kombinasi bisnis, tetapi tidak memenuhi kriteria untuk pengakuan terpisah pada tanggal tersebut, diakui selanjutnya jika informasi baru tentang fakta dan keadaan berubah. Penyesuaian tersebut diperlakukan sebagai pengurangan *goodwill* (selama tidak melebihi *goodwill*) jika terjadi selama periode pengukuran atau diakui dalam laba rugi.

Grup melakukan saling hapus aset pajak tangguhan dan liabilitas pajak tangguhan jika dan hanya jika memiliki hak yang berkekuatan hukum untuk saling hapus aset pajak kini dan liabilitas pajak kini dan aset pajak tangguhan dan liabilitas pajak tangguhan terkait dengan pajak penghasilan yang dikenakan oleh otoritas perpajakan yang sama atas baik entitas kena pajak yang sama atau entitas kena pajak yang berbeda yang bermaksud untuk menyelesaikan liabilitas dan aset pajak kini secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan, pada setiap periode masa depan di mana jumlah liabilitas atau aset pajak tangguhan yang signifikan diharapkan untuk diselesaikan atau dipulihkan.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

q. Taxation (continued)

Deferred Tax (continued)

The carrying amount of a deferred tax asset is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the benefit of that deferred tax asset to be utilized. Unrecognized deferred tax assets are reassessed at each reporting date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

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

Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss. Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

Tax benefits acquired as part of a business combination, but not satisfying the criteria for separate recognition at that date, are recognised subsequently if new information about facts and circumstances change. The adjustment is either treated as a reduction in goodwill (as long as it does not exceed goodwill) if it was incurred during the measurement period or recognized in profit or loss.

The Group offsets deferred tax assets and deferred tax liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

q. Perpajakan (lanjutan)

Pajak Pertambahan Nilai ("PPN")

Pendapatan, beban-beban dan aset-aset diakui
neto atas jumlah PPN kecuali:

- PPN yang muncul dari pembelian aset atau jasa yang tidak dapat dikreditkan oleh kantor pajak, yang dalam hal ini PPN diakui sebagai bagian dari biaya perolehan aset atau sebagai bagian dari item beban-beban yang diterapkan; dan
- Piutang dan utang yang disajikan termasuk dengan jumlah PPN.

Jumlah PPN neto yang terpulihkan dari, atau terutang kepada, kantor pajak termasuk sebagai bagian dari piutang atau utang pada laporan posisi keuangan konsolidasian.

Pajak Final

Sesuai peraturan perpajakan di Indonesia, pajak final dikenakan atas nilai bruto transaksi, dan tetap dikenakan walaupun atas transaksi tersebut pelaku transaksi mengalami kerugian.

Pajak final tidak termasuk dalam lingkup yang diatur oleh PSAK 212.

r. Liabilitas Imbalan Kerja Karyawan

Grup mencatat penyisihan atas liabilitas imbalan kerja karyawan untuk memenuhi imbalan minimum yang harus dibayar kepada karyawan-karyawan sesuai dengan Perjanjian Kerja Bersama dan Peraturan Pemerintah Pengganti Undang-undang tentang Cipta Kerja No. 2/2022 ("UU Cipta Kerja", (UUCK)). Penyisihan tambahan tersebut diestimasi dengan menggunakan perhitungan aktuarial metode "Projected Unit Credit".

Pengukuran kembali, terdiri atas keuntungan dan kerugian aktuarial, segera diakui pada laporan posisi keuangan konsolidasian dengan pengaruh langsung didebit atau dikreditkan kepada saldo laba melalui PKL pada periode terjadinya. Pengukuran kembali tidak direklasifikasi ke laba rugi pada periode berikutnya.

Biaya jasa lalu harus diakui sebagai beban pada saat yang lebih awal antara:

- i) ketika program amandemen atau kurtailmen terjadi; dan
- ii) ketika entitas mengakui biaya restrukturisasi atau imbalan terminasi terkait.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

q. Taxation (continued)

Value Added Tax ("VAT")

Revenue, expenses and assets are recognized
net of the amount of VAT except:

- When the VAT incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case the VAT is recognized as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- Receivables and payables are stated with the amount of VAT included.

The net amount of VAT recoverable from, or payable to, the taxation authorities is included as part of receivables or payables in the consolidated statement of financial position.

Final Tax

In accordance with the tax regulation in Indonesia, final tax is applied to the gross value of transactions, even when the parties carrying the transaction recognizing losses.

Final tax is scoped out from PSAK 212.

r. Employee Benefits Liabilities

The Group provides provisions for employees benefit liabilities in order to meet the minimum benefits required to be paid to the qualified employees under Collective Labor Agreement and Government Regulation in Lieu of Law No. 2/2022 (the "Cipta Kerja Law", (UUCK)). The said additional provisions are estimated using actuarial calculations using the "Projected Unit Credit" method.

Re-measurements, comprising of actuarial gains and losses, are recognized immediately in the consolidated statement of financial position with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognized in profit or loss at the earlier between:

- i) the date of the plan amendment or curtailment, and
- ii) the date the Group recognizes related restructuring costs.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

r. Liabilitas Imbalan Kerja Karyawan (lanjutan)

Bunga neto dihitung dengan menerapkan tingkat diskonto yang digunakan terhadap liabilitas imbalan kerja karyawan. Grup mengakui perubahan berikut pada kewajiban obligasi neto pada akun "Beban Umum dan Administrasi" pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian:

- Biaya jasa terdiri atas biaya jasa kini, biaya jasa lalu, keuntungan atau kerugian atas penyelesaian (*curtailment*) tidak rutin; dan
- Beban atau penghasilan bunga neto.

Pengukuran kembali atas liabilitas (aset) imbalan pasti neto yang diakui sebagai penghasilan komprehensif lain tidak direklasifikasi ke laba rugi pada periode berikutnya.

s. Informasi Segmen

Untuk tujuan manajemen, Grup dibagi menjadi dua segmen operasi berdasarkan produk dan jasa yang dikelola secara independen oleh masing-masing pengelola segmen yang bertanggung jawab atas kinerja dari masing-masing segmen. Para pengelola segmen melaporkan secara langsung kepada manajemen Perusahaan yang secara teratur mengkaji laba segmen sebagai dasar untuk mengalokasikan sumber daya ke masing-masing segmen dan untuk menilai kinerja segmen.

Pengungkapan tambahan pada masing-masing segmen terdapat dalam Catatan 30, termasuk faktor yang digunakan untuk mengidentifikasi segmen yang dilaporkan dan dasar pengukuran informasi segmen.

t. Laba Per Saham

Laba per saham dihitung berdasarkan rata-rata tertimbang jumlah saham yang beredar selama periode yang bersangkutan.

Perusahaan tidak mempunyai efek berpotensi saham biasa yang bersifat dilutif pada tanggal 31 Desember 2025.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

r. Employee Benefits Liabilities (continued)

Net interest is calculated by applying the discount rate to the net defined employee benefits liability. The Group recognizes the following changes in the net defined benefit obligation under "General and Administrative Expenses" as appropriate in the consolidated statement of profit or loss and other comprehensive income:

- Service costs comprising current service costs, past-service costs, gains or losses on curtailments and non-routine settlements; and
- Net interest expense or income.

Re-measurement of the net defined benefit liability (asset) recognized in other comprehensive income will not be reclassified to profit or loss in the next periods.

s. Segment Information

For management purposes, the Group is organized into two operating segments based on their products and services which are independently managed by the respective segment managers responsible for the performance of the respective segments under their charge. The segment managers report directly to the management who regularly review the segment results in order to allocate resources to the segments and to assess the segment performance.

Additional disclosures on each of these segments are shown in Note 30, including the factors used to identify the reportable segments and the measurement basis of segment information.

t. Earnings Per Share

Earnings per share is computed based on the weighted average number of issued and fully paid shares during the period.

The Company has no outstanding dilutive potential ordinary shares as of December 31, 2025.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

u. Biaya Emisi Penerbitan Saham dan Obligasi

Biaya-biaya yang terjadi sehubungan dengan penawaran saham kepada masyarakat dikurangkan langsung dari hasil emisi dan disajikan sebagai pengurang pada akun "Tambahan Modal Disetor - Neto" sebagai bagian dari ekuitas pada laporan posisi keuangan konsolidasian.

Biaya emisi obligasi dikurangkan dari hasil penerbitan obligasi dalam laporan posisi keuangan konsolidasian sebagai diskonto dan diamortisasi menggunakan metode SBE selama jangka waktu obligasi. Biaya emisi obligasi wajib tukar dicatat sebagai pengurang modal.

**3. PERTIMBANGAN, ESTIMASI DAN ASUMSI
YANG SIGNIFIKAN**

Penyusunan laporan keuangan konsolidasian Grup mengharuskan manajemen untuk membuat pertimbangan, estimasi dan asumsi yang mempengaruhi jumlah yang dilaporkan dari pendapatan, beban, aset dan liabilitas, dan pengungkapan atas liabilitas kontinjensi, pada akhir periode pelaporan.

Ketidakpastian mengenai asumsi dan estimasi tersebut dapat mengakibatkan penyesuaian material terhadap nilai tercatat aset dan liabilitas yang terpengaruh pada periode pelaporan berikutnya.

Pertimbangan

Pertimbangan berikut ini dibuat oleh manajemen dalam rangka penerapan kebijakan akuntansi Grup yang memiliki pengaruh paling signifikan atas jumlah yang diakui dalam laporan keuangan konsolidasian:

Perpajakan

Ketidakpastian atas interpretasi dari peraturan pajak yang kompleks, perubahan peraturan pajak dan jumlah dan timbulnya penghasilan kena pajak di masa depan, dapat menyebabkan penyesuaian di masa depan atas penghasilan dan beban pajak yang telah dicatat.

**2. SUMMARY OF MATERIAL ACCOUNTING
POLICIES INFORMATION (continued)**

u. Shares and Bonds Issuance Costs

Costs related to the public offerings of shares are deducted from the proceeds and presented as a deduction of "Additional Paid-in Capital - Net" account, under equity section in the consolidated statement of financial position.

Bonds issuance costs are directly deducted from the issue proceeds in the consolidated statement of financial position as a discount and are amortized using the EIR method over the period of the bonds. Issuance costs of mandatory convertible bond are accounted for as a deduction from equity.

**3. SIGNIFICANT ACCOUNTING JUDGEMENTS,
ESTIMATES AND ASSUMPTIONS**

The preparation of the Group's consolidated financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosures of contingent liabilities, at the end of the reporting periods.

Uncertainty about these assumptions and estimates could result in outcomes that may require material adjustments to the carrying amounts of the assets and liabilities affected in future periods.

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:

Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income, could necessitate future adjustments to tax income and expense already recorded.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**3. PERTIMBANGAN, ESTIMASI DAN ASUMSI
YANG SIGNIFIKAN (lanjutan)**

Pertimbangan (lanjutan)

Perpajakan (lanjutan)

Pertimbangan juga dilakukan dalam menentukan penyisihan atas pajak penghasilan badan. Terdapat transaksi dan perhitungan tertentu yang penentuan pajak akhirnya adalah tidak pasti sepanjang kegiatan usaha normal.

Grup mengakui liabilitas atas pajak penghasilan badan berdasarkan estimasi apakah akan terdapat tambahan pajak penghasilan badan.

Taksiran Tagihan Pajak Penghasilan

Berdasarkan peraturan perpajakan yang berlaku saat ini, manajemen mempertimbangkan apakah jumlah yang tercatat dalam akun di atas dapat dipulihkan dan dikembalikan oleh Kantor Pajak.

Opsi pembaruan dan penghentian dalam kontrak -
Grup sebagai penyewa

Grup menentukan masa sewa sesuai masa sewa yang tidak dapat terbatalan, ditambah dengan setiap periode yang dicakup oleh opsi untuk memperpanjang sewa jika cukup pasti untuk mengeksekusi, atau setiap periode yang dicakup oleh opsi untuk menghentikan sewa, jika cukup pasti untuk tidak mengeksekusi opsi tersebut.

Grup memiliki beberapa kontrak sewa yang mencakup opsi perpanjangan dan terminasi. Grup menerapkan pertimbangan dalam mengevaluasi apakah secara wajar akan menggunakan opsi untuk memperbarui atau mengakhiri sewa. Grup mempertimbangkan semua faktor relevan yang membentuk insentif ekonomi untuk melakukan pembaruan atau penghentian. Setelah tanggal permulaan, Grup menilai kembali masa sewa jika terdapat peristiwa atau perubahan signifikan yang berada dalam kendalinya dan mempengaruhi kemampuannya untuk menjalankan atau tidak menggunakan opsi untuk memperbarui atau untuk mengakhiri.

**3. SIGNIFICANT ACCOUNTING JUDGEMENTS,
ESTIMATES AND ASSUMPTIONS (continued)**

Judgments (continued)

Taxes (continued)

Judgment is also involved in determining the provision for corporate income tax. There are certain transactions and computation for which the ultimate tax determination is uncertain during the ordinary course of business.

The Group recognizes liabilities for expected corporate income tax issues based on estimates of whether additional corporate income tax will be due.

Claims for Tax Refund

Based on the tax regulations currently enacted, the management judged if the amounts recorded under the above account are recoverable and refundable by the Tax Office.

Lease term of contracts with renewal and
termination options - the Group as lessee

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

The Group has several lease contracts that include extension and termination options. The Group applies judgement in evaluating whether it is reasonably certain to exercise the option to renew or terminate the lease or not. The Group considers all relevant factors that create an economic incentive for them to exercise either the renewal or termination. After the commencement date, the Group reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**3. PERTIMBANGAN, ESTIMASI DAN ASUMSI
YANG SIGNIFIKAN (lanjutan)**

Estimasi dan Asumsi

Asumsi utama masa depan dan sumber utama estimasi ketidakpastian lain pada tanggal pelaporan yang memiliki risiko signifikan bagi penyesuaian yang material terhadap nilai tercatat aset dan liabilitas untuk tahun berikutnya diungkapkan di bawah ini. Grup mendasarkan asumsi dan estimasi pada parameter yang tersedia pada saat laporan keuangan konsolidasian disusun. Asumsi dan situasi mengenai perkembangan masa depan mungkin berubah akibat perubahan pasar atau situasi di luar kendali Grup. Perubahan tersebut dicerminkan dalam asumsi terkait pada saat terjadinya.

Penyisihan atas Penurunan Nilai Piutang Usaha

Grup menetapkan estimasi penyisihan penurunan nilai piutang usaha menggunakan pendekatan yang disederhanakan dari KKE. Matriks provisi digunakan untuk menghitung KKE untuk piutang usaha dan lain-lain. Tarif provisi didasarkan pada hari tunggakan untuk pengelompokan berbagai segmen pelanggan yang memiliki pola kerugian serupa.

Matriks provisi awalnya didasarkan pada riwayat tingkat kerugian pelanggan. Grup akan melakukan penyesuaian pengalaman kerugian historis dengan informasi berwawasan ke depan. Misalnya, jika prakiraan kondisi ekonomi yang terkait erat dengan riwayat tingkat kerugian diperkirakan akan memburuk pada tahun berikutnya yang dapat menyebabkan peningkatan jumlah gagal bayar pada sektor-sektor pelanggan beroperasi, riwayat tingkat kerugian disesuaikan. Pada setiap tanggal pelaporan, riwayat tingkat gagal bayar yang diamati diperbarui dan perubahan dalam estimasi berwawasan ke depan dianalisis.

Evaluasi atas korelasi antara tingkat gagal bayar yang diamati secara historis, prakiraan kondisi ekonomi dan KKE, adalah estimasi signifikan. Jumlah KKE sensitif terhadap perubahan keadaan dan prakiraan kondisi ekonomi. Kerugian kredit historis Grup dan perkiraan kondisi ekonomi mungkin tidak mewakili tingkat gagal bayar pelanggan aktual di masa depan.

Penjelasan lebih lanjut diungkapkan dalam Catatan 5.

**3. SIGNIFICANT ACCOUNTING JUDGEMENTS,
ESTIMATES AND ASSUMPTIONS (continued)**

Estimation and Assumptions

The key assumptions concerning the future and other key sources of uncertainty of estimation at the reporting date that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the next financial year are disclosed below. The Group based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances and assumptions 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.

Allowance for Impairment of Trade Receivables

The Group estimates impairment allowance for trade receivables using simplified approach of ECL. A provision matrix is used to determine ECL for trade and other receivables, where 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 customers historical observed loss rates. The Group will adjust the historical observed loss experience with forward-looking information. For instance, if forecast economic conditions closely related to the historical observed loss are expected to deteriorate over the next year which can lead to an increased number of defaults in the sectors where customers are operating, the historical losses are adjusted accordingly. At every reporting date, the historical observed loss rates are updated and changes in the forward-looking estimates are analyzed.

The assessment of the correlation between historical observed loss 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 observed loss rate and forecast of economic conditions may not be representative of customer's actual default in the future.

Further details are disclosed in Note 5.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**3. PERTIMBANGAN, ESTIMASI DAN ASUMSI
YANG SIGNIFIKAN (lanjutan)**

Estimasi dan Asumsi (lanjutan)

Penyisihan Penurunan Nilai Pasar dan Keusangan
Persediaan

Penyisihan penurunan nilai pasar dan keusangan persediaan diestimasi berdasarkan fakta dan keadaan yang tersedia, termasuk namun tidak terbatas kepada, kondisi fisik persediaan yang dimiliki, harga jual pasar, estimasi biaya penyelesaian dan estimasi biaya yang timbul untuk penjualan. Penyisihan dievaluasi kembali dan disesuaikan jika terdapat tambahan informasi yang mempengaruhi total yang diestimasi. Penjelasan lebih lanjut diungkapkan dalam Catatan 7.

Penyusutan Aset Tetap

Aset tetap disusutkan dan diamortisasi dengan menggunakan metode garis lurus dan saldo menurun berdasarkan taksiran masa manfaat ekonomis dari aset yang bersangkutan berkisar antara 4 hingga 40 tahun, suatu kisaran yang umumnya digunakan dalam industri sejenis. Perubahan dalam pola pemakaian dan tingkat perkembangan teknologi dapat mempengaruhi masa manfaat ekonomis serta nilai residu dari aset tetap. Oleh karena itu, biaya penyusutan masa depan memiliki kemungkinan untuk diubah. Penjelasan lebih lanjut diungkapkan dalam Catatan 11.

Amortisasi aset takberwujud

Biaya perolehan aset takberwujud diamortisasi dengan menggunakan metode garis lurus berdasarkan estimasi masa manfaat ekonomisnya.

Aset Pajak Tangguhan

Aset pajak tangguhan diakui atas seluruh rugi fiskal yang belum digunakan sepanjang besar kemungkinannya bahwa penghasilan kena pajak akan tersedia sehingga rugi fiskal tersebut dapat digunakan. Estimasi signifikan digunakan oleh manajemen dalam menentukan jumlah aset pajak tangguhan yang dapat diakui, berdasarkan saat penggunaan dan tingkat penghasilan kena pajak dan strategi perencanaan pajak masa depan. Penjelasan lebih lanjut diungkapkan dalam Catatan 29.

**3. SIGNIFICANT ACCOUNTING JUDGEMENTS,
ESTIMATES AND ASSUMPTIONS (continued)**

Estimation and Assumptions (continued)

Allowance for Decline in Market Values and
Obsolescence of Inventories

Allowance for decline in market values and obsolescence of inventories is estimated based on the best available facts and circumstances, including but not limited to, the inventories' own physical conditions, their market selling prices, estimated costs of completion and estimated costs to sell. The provisions are re-evaluated and adjusted as additional information received affects the amount estimated. Further details are disclosed in Note 7.

Depreciation of Fixed Assets

Fixed assets are depreciated using the straight-line and declining balance method based on estimated useful lives of the related assets ranging from 4 to 40 years, respectively, a range that is generally thought of in similar industries. Changes in the pattern of usage and the level of technological development could impact the economic useful lives and residual values of fixed assets estimated useful lives. Therefore future depreciation charges are likely to be changed. Further details are disclosed in Note 11.

Amortization of intangible assets

The costs of intangible assets are amortized on a straight-line method over their estimated economic useful lives.

Deferred Tax Assets

Deferred tax assets are recognized for all unused tax losses to the extent that it is probable that taxable profit will be available against which the losses 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 29.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**3. PERTIMBANGAN, ESTIMASI DAN ASUMSI
YANG SIGNIFIKAN (lanjutan)**

Estimasi dan Asumsi (lanjutan)

Liabilitas Imbalan Kerja Karyawan

Pengukuran liabilitas imbalan kerja karyawan Grup bergantung pada pemilihan asumsi yang digunakan oleh aktuaris independen dalam menghitung jumlah-jumlah tersebut. Asumsi tersebut termasuk antara lain, tingkat diskonto, tingkat kenaikan gaji tahunan, tingkat pengunduran diri karyawan tahunan, tingkat kecacatan, umur pensiun dan tingkat kematian. Keuntungan atau kerugian aktuarial yang timbul dari penyesuaian dan perubahan dalam asumsi-asumsi aktuarial diakui secara langsung pada laporan posisi keuangan konsolidasian dengan debit atau kredit ke saldo laba melalui PKL dalam periode terjadinya. Hasil aktual yang berbeda dari asumsi yang ditetapkan Grup dicatat sesuai dengan kebijakan yang dimaksudkan di dalam Catatan 2r.

Sementara Grup berkeyakinan bahwa asumsi tersebut adalah wajar dan sesuai, perbedaan signifikan pada hasil aktual atau perubahan signifikan dalam asumsi yang ditetapkan Grup dapat mempengaruhi secara material liabilitas diestimasi atas pensiun dan imbalan kerja dan beban imbalan kerja neto.

Ketidakpastian Kewajiban Perpajakan

Dalam situasi tertentu, Grup tidak dapat menentukan secara pasti jumlah liabilitas pajak mereka pada saat ini atau masa depan karena kemungkinan adanya pemeriksaan dari otoritas perpajakan. Ketidakpastian timbul terkait dengan interpretasi dari peraturan perpajakan yang kompleks dan jumlah dan waktu dari penghasilan kena pajak di masa depan. Dalam menentukan jumlah yang harus diakui terkait dengan liabilitas pajak yang tidak pasti, Grup menerapkan pertimbangan yang sama yang akan mereka gunakan dalam menentukan jumlah cadangan yang harus diakui sesuai dengan PSAK 338: Provisi, Liabilitas Kontinjensi dan Aset Kontinjensi. Grup menganalisa semua posisi pajak terkait dengan pajak penghasilan untuk menentukan liabilitas pajak untuk beban yang belum diakui harus diakui.

**3. SIGNIFICANT ACCOUNTING JUDGEMENTS,
ESTIMATES AND ASSUMPTIONS (continued)**

Estimation and Assumptions (continued)

Employee Benefits Liabilities

The measurement of the Group's employee benefits liability is dependent on its selection of certain assumptions used by the independent actuaries in calculating such amounts. Those assumptions include among others, discount rates, future annual salary increase, annual employee turn-over rate, disability rate, retirement age and mortality rate. Actuarial gains or losses arising from experience adjustments and changes in actuarial assumptions are recognized immediately in the consolidated statement of financial position with a corresponding debit or credit to retained earnings through OCI the the period in which they occur. Actual results that differ from the Group's assumptions are accounted in accordance with the policies as mentioned in Note 2r.

The Group believes that its assumptions on reporting date are reasonable and appropriate. Any significant differences in the Group's actual result or significant changes in the Group's assumptions may materially affect its long-term employee benefits liability and employee benefits expense.

Uncertain Tax Exposure

In certain circumstances, the Group, may not able to determine the exact amount of its current or future tax liabilities due to possibility of examination by the taxation authority. Uncertainties exist with respect to the interpretation of complex tax regulations and the amount and timing of future taxable income. In determining the amount to be recognized in respect of an uncertain tax liability, the Group applies similar considerations as it would use in determining the amount of a provision to be recognized in accordance with PSAK 338: Provisions, Contingent Liabilities and Contingent Assets. The Group analyzes all tax positions related to income taxes to determine if a tax liability for unrecognized tax benefit should be recognized.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**3. PERTIMBANGAN, ESTIMASI DAN ASUMSI
YANG SIGNIFIKAN (lanjutan)**

Estimasi dan Asumsi (lanjutan)

Sewa - Memperkirakan suku bunga pinjaman
inkremental

Grup tidak dapat langsung menentukan tingkat bunga implisit dalam sewa, oleh karena itu, Grup menggunakan SBPI untuk mengukur liabilitas sewa. SBPI adalah tingkat bunga yang harus dibayar oleh Grup untuk meminjam dalam jangka waktu yang sama.

Dengan demikian, SBPI mencerminkan tingkat bunga yang harus dibayar oleh Grup, yang perlu diestimasi ketika tidak ada tingkat bunga yang dapat langsung diamati (seperti untuk entitas dalam Grup yang tidak melakukan transaksi pembiayaan) atau ketika tingkat bunga perlu disesuaikan untuk mencerminkan persyaratan dan kondisi sewa.

Uji Penurunan Nilai Aset Tidak Lancar dan Goodwill

Goodwill diuji untuk penurunan nilai setiap tahun dan jika terdapat indikasi penurunan nilai. Manajemen menggunakan pertimbangan dalam mengestimasi jumlah terpulihkan dan menentukan adanya indikasi penurunan nilai.

Penurunan nilai terjadi pada saat nilai tercatat aset atau UPK melebihi jumlah terpulihkannya, yaitu yang lebih tinggi antara nilai wajar dikurangi biaya untuk menjual dan nilai pakainya. Nilai wajar dikurangi biaya untuk menjual dan nilai pakai diestimasi berdasarkan arus kas masa depan neto yang didiskontokan ke nilai kini dengan menggunakan tingkat diskonto sebelum pajak yang menggambarkan penilaian pasar kini dari nilai waktu uang dan risiko spesifik atas UPK terkait.

Jumlah terpulihkan paling sensitif terhadap tingkat diskonto yang digunakan untuk model arus kas neto yang didiskontokan seperti halnya dengan arus kas masuk masa depan yang diharapkan dan tingkat pertumbuhan yang digunakan untuk tujuan ekstrapolasi. Input utama yang digunakan untuk menentukan jumlah terpulihkan UPK masing-masing dijelaskan lebih rinci dalam Catatan 12.

**3. SIGNIFICANT ACCOUNTING JUDGEMENTS,
ESTIMATES AND ASSUMPTIONS (continued)**

Estimates and Assumptions (continued)

Leases - Estimating the incremental borrowing rate

The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its IBR to measure lease liabilities. The IBR is the rate of interest that the Group would have to pay to borrow over a similar term.

The IBR therefore reflects interest the Group would have to pay, which requires estimation when no observable rates are available (such as for entities within the Group that do not enter into financing transactions) or when they need to be adjusted to reflect the terms and conditions of the lease.

Impairment Test of Non-current Assets and Goodwill

Goodwill is subject to annual impairment test and whenever there is an indication that such asset may be impaired. Management uses its judgment in estimating the recoverable value and determining if there is any indication of impairment.

An impairment exists when the carrying value of an asset or CGU 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 and the value in use are estimated based on the net future cash flows discounted to their present values using a pre-tax discount rate that reflects current market assessments of the time value of money and the specific risks to the related CGU.

The recoverable amount is most sensitive to the discount rate used for the discounted cash flow model as well as the expected net future cash inflows and the growth rate used for extrapolation purposes. The key inputs used to determine the recoverable amount for the CGU are further explained in Note 12.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

4. KAS DAN SETARA KAS

Rincian kas dan setara kas adalah sebagai berikut:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Kas		
Rupiah	33.016.560	20.489.155
Dolar Australia (\$AU330 pada tanggal 31 Desember 2025 dan \$AU326 pada tanggal 31 Desember 2024)	3.714.150	3.286.693
Subtotal kas	36.730.710	23.775.848
Bank		
Rupiah		
PT Bank Mandiri (Persero) Tbk	16.415.596.770	6.113.400.912
PT Bank OCBC NISP Tbk	7.520.741.404	1.348.415.582
PT Bank Central Asia Tbk	1.864.865.770	4.446.950.550
PT Bank Negara Indonesia (Persero) Tbk	1.001.966.561	32.503.206.935
PT Bank Sinarmas Tbk	246.382.787	45.220.037.206
PT Bank Pembangunan Daerah Banten (Perseroda) Tbk	3.071.790	-
Dolar Amerika Serikat		
PT Bank Central Asia Tbk (\$AS28.845 pada tanggal 31 Desember 2025 dan \$ AS14.233 pada tanggal 31 Desember 2024)	484.074.776	230.033.746
PT Bank Mandiri (Persero) Tbk (\$AS11.075 pada tanggal 31 Desember 2025 dan \$AS1.440 pada tanggal 31 Desember 2024)	185.860.650	23.273.280
PT Bank Sinarmas Tbk (\$AS1.861 pada tanggal 31 Desember 2025 dan \$AS522 pada tanggal 31 Desember 2024)	31.233.986	8.442.553
The Hongkong and Shanghai Banking Corporation (\$AS100 pada tanggal 31 Desember 2025 dan \$AS143 pada tanggal 31 Desember 2024)	1.679.825	2.311.328
Dolar Singapura		
PT Bank Sinarmas Tbk (\$SG2.120 pada tanggal 31 Desember 2025 dan \$SG1.680 pada tanggal 31 Desember 2024)	27.704.697	20.024.483
PT Bank OCBC NISP Tbk (\$SG1.167 pada tanggal 31 Desember 2025)	15.246.708	-
Dolar Australia		
The Hongkong and Shanghai Banking Corporation (\$AU2.355,486 pada tanggal 31 Desember 2025 dan \$AU4.174,913 pada tanggal 31 Desember 2024)	26.510.994.232	42.090.971.876
PT Bank Sinarmas Tbk (\$AU241.588 pada tanggal 31 Desember 2025 dan \$AU258.443 pada tanggal 31 Desember 2024)	2.719.048.565	2.605.587.671

4. CASH AND CASH EQUIVALENTS

The details of cash and cash equivalents are as follows:

Cash on hand
Rupiah
Australian Dollar (AU\$330 as of December 31, 2025 and AU\$326 as of December 31, 2024)
Sub-total cash on hand
Cash in banks
Rupiah
PT Bank Mandiri (Persero) Tbk
PT Bank OCBC NISP Tbk
PT Bank Central Asia Tbk
PT Bank Negara Indonesia (Persero) Tbk
PT Bank Sinarmas Tbk
PT Bank Pembangunan Daerah Banten (Perseroda) Tbk
United States Dollar
PT Bank Central Asia Tbk (US\$28,845 as of December 31, 2025 and US\$14,233 as of December 31, 2024)
PT Bank Mandiri (Persero) Tbk (US\$11,075 as of December 31, 2025 and US\$1,440 as of December 31, 2024)
PT Bank Sinarmas Tbk (US\$1,861 as of December 31, 2025 and US\$522 as of December 31, 2024)
The Hongkong and Shanghai Banking Corporation (US\$100 as of December 31, 2025 and US\$143 as of December 31, 2024)
Singapore Dollar
PT Bank Sinarmas Tbk (SG\$2,120 as of December 31, 2025 and SG\$1,680 as of December 31, 2024)
PT Bank OCBC NISP Tbk (SG\$1,167 as of December 31, 2025)
Australian Dollar
The Hongkong and Shanghai Banking Corporation (AU\$2,355,486 as of December 31, 2025 and AU\$4,174,913 as of December 31, 2024)
PT Bank Sinarmas Tbk (AU\$241,588 as of December 31, 2025 and AU\$258,443 as of December 31, 2024)

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

4. KAS DAN SETARA KAS (lanjutan)

Rincian kas dan setara kas adalah sebagai berikut:
(lanjutan)

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Bank (lanjutan)		
Dolar Australia (lanjutan)		
Commonwealth Bank of Australia (\$AU42.881 pada tanggal 31 Desember 2025 dan \$AU884.343 pada tanggal 31 Desember 2024)	482.625.655	8.915.840.005
Subtotal bank	57.511.094.176	143.528.496.127
Setara kas - deposito berjangka		
Rupiah		
PT Bank Victoria International, Tbk	41.000.000.000	150.000.000.000
PT Bank OCBC NISP Tbk	-	55.000.000.000
Dolar Australia		
The Hongkong and Shanghai Banking Corporation (\$AU287.868 pada tanggal 31 Desember 2025 dan \$AU327.815 pada tanggal 31 Desember 2024)	3.239.954.340	3.304.991.492
Subtotal setara kas - deposito berjangka	44.239.954.340	208.304.991.492
Total	101.787.779.226	351.857.263.467

Tidak terdapat saldo kas kepada pihak-pihak berelasi pada tanggal 31 Desember 2025 dan 2024.

Suku bunga tahunan untuk deposito berjangka dalam Rupiah untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 adalah masing-masing berkisar antara 5,25% dan 4,75% - 7%. Suku bunga tahunan untuk deposito berjangka dalam Dolar Australia dan Dolar Singapura untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 masing-masing berkisar antara 3,49% - 3,74% dan 4,12% - 4,25%.

4. CASH AND CASH EQUIVALENTS (continued)

The details of cash and cash equivalents are as follows: (continued)

Cash in banks (continued)
Australian Dollar (continued)
Commonwealth Bank of Australia (AU\$42,881 as of December 31, 2025 and AU\$884,343 as of December 31, 2024)
Sub-total cash in banks
Cash equivalents - time deposits
Rupiah
PT Bank Victoria International, Tbk
PT Bank OCBC NISP Tbk
Australian Dollar
The Hongkong and Shanghai Banking Corporation (AU\$287,868 as of December 31, 2025 and AU\$327,815 as of December 31, 2024)
Sub-total cash equivalents - time deposits
Total

There is no cash balances placed with related party as of December 31, 2025 and 2024.

Annual interest rate for time deposits in Rupiah for the years ended December 31, 2025 and 2024 is ranging from 5.25% and 4.75% - 7%, respectively. Annual interest rate for time deposits in Australian Dollar and Singapore Dollar for the year ended December 31, 2025 and 2024 ranging from 3.49% - 3.74% and 4.12% - 4.25%, respectively.

5. PIUTANG USAHA - PIHAK KETIGA - NETO

a. Rincian piutang usaha - pihak ketiga - neto berdasarkan mata uang adalah sebagai berikut:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Pihak ketiga:		
Rupiah	315.789.319.121	265.515.433.638
Dolar Amerika Serikat (\$AS111.456 pada tanggal 31 Desember 2025)	1.870.454.592	-
Dolar Australia (\$AU41.658.103 pada tanggal 31 Desember 2025 dan \$AU39.966.265 pada tanggal 31 Desember 2024)	468.861.949.265	402.935.087.778

5. TRADE RECEIVABLES - THIRD PARTIES - NET

a. The details of trade receivables - third parties - net by currency are as follows:

Third parties:
Rupiah
United States Dollar (US\$111,456 as of December 31, 2025)
Australian Dollar (AU\$41,658,103 as of December 31, 2025 and AU\$39,966,265 as of December 31, 2024)

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**5. PIUTANG USAHA - PIHAK KETIGA - NETO
(lanjutan)**

- a. Rincian piutang usaha - pihak ketiga - neto berdasarkan mata uang adalah sebagai berikut: (lanjutan)

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Pihak ketiga: (lanjutan)		
Dolar Singapura (\$SG1.167 pada tanggal 31 Desember 2025)	15.251.523	-
Total	786.536.974.501	668.450.521.416
Cadangan kerugian penurunan nilai	(30.848.252.101)	(23.054.954.215)
Total piutang usaha pihak ketiga - neto	755.688.722.400	645.395.567.201

- b. Perubahan saldo pencadangan atas kerugian penurunan nilai piutang usaha - pihak ketiga - neto adalah sebagai berikut:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31	
	2025	2024
Saldo awal	23.054.954.215	13.153.717.830
Saldo dari entitas anak pada tanggal akuisisi	-	4.259.674.955
Penambahan (Catatan 26)	14.674.221.583	7.336.345.622
Penghapusan	(6.880.923.697)	(1.694.784.192)
Saldo akhir	30.848.252.101	23.054.954.215

- c. Rincian umur piutang usaha - pihak ketiga - neto adalah sebagai berikut:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Belum jatuh tempo	543.880.370.654	487.692.963.222
1 - 30 hari	136.899.443.595	129.468.654.890
31 - 60 hari	60.769.985.497	21.597.918.227
Lebih dari 60 hari	44.987.174.755	29.690.985.077
Total	786.536.974.501	668.450.521.416

Pada tanggal 31 Desember 2025 dan 2024 piutang usaha tertentu milik entitas anak dijaminkan untuk utang bank dari PT Bank OCBC NISP Tbk dan PT Bank Mandiri (Persero) Tbk (Catatan 14 dan 18).

**5. TRADE RECEIVABLES - THIRD PARTIES - NET
(continued)**

- a. The details of trade receivables - third parties - net by currency are as follows: (continued)

Third parties: (continued)
Singapore Dollar
(SG\$1,167 as of December 31, 2025)
Total
Allowance for impairment losses
Total trade receivables third parties - net

- b. The movements in the balance of allowance for impairment losses of trade receivables - third parties - net are as follows:

Beginning balance
Balance from subsidiary at acquisition date
Addition (Note 26)
Written-off
Ending balance

- c. The aging analysis of trade receivables - third parties - net is as follows:

Not yet due
1 - 30 days
31 - 60 days
More than 60 days
Total

As of December 31, 2025 and 2024, certain trade receivables of a subsidiary are pledged as collateral for bank loans from PT Bank OCBC NISP Tbk and PT Bank Mandiri (Persero) Tbk (Notes 14 and 18).

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**5. PIUTANG USAHA - PIHAK KETIGA - NETO
(lanjutan)**

Berdasarkan hasil penelaahan terhadap keadaan akun piutang usaha masing-masing pelanggan pada akhir tahun, manajemen Grup berpendapat bahwa cadangan kerugian penurunan nilai cukup untuk menutupi kemungkinan kerugian atas tidak tertagihnya piutang usaha.

6. PIUTANG LAIN-LAIN - PIHAK KETIGA

Rincian piutang lain-lain pihak ketiga adalah sebagai berikut:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Penagihan kembali terkait beban maklun kepada pelanggan	1.078.532.885	3.571.173.288
Piutang karyawan	1.055.221.244	762.429.483
Pemegang lisensi pemasaran	894.462.520	953.233.640
Lain-lain	2.199.552.345	2.276.371.960
Total piutang lain-lain	5.227.768.994	7.563.208.371

Pembayaran piutang diharapkan selesai dalam satu tahun atau kurang (atau dalam siklus normal operasi dari bisnis jika lebih lama), piutang tersebut dikelompokkan sebagai aset lancar. Jika tidak, piutang tersebut disajikan sebagai aset tidak lancar.

Manajemen berkeyakinan bahwa tidak terdapat bukti objektif penurunan nilai dan seluruh saldo piutang lain-lain tersebut dapat tertagih. Oleh karena itu, tidak diperlukan penyisihan penurunan nilai piutang.

7. PERSEDIAAN - NETO

Akun ini terdiri dari:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Bahan baku dan kemasan	317.655.099.851	300.139.143.730
Barang jadi dan barang dagangan	171.252.123.038	141.934.783.889
Barang dalam proses	33.552.864.424	22.342.277.349
Persediaan konsumsi	6.970.977.912	6.895.490.750
Suku cadang dan lain-lain	8.534.456.424	4.416.115.252
Subtotal	537.965.521.649	475.727.810.970
Dikurangi: cadangan keusangan dan penurunan nilai persediaan	(53.994.978.440)	(18.555.252.293)
Neto	483.970.543.209	457.172.558.677

**5. TRADE RECEIVABLES - THIRD PARTIES - NET
(continued)**

Based on the review of trade receivables for each customer at the end of the year, the Group's management believe that the allowance for impairment loss on trade receivables is adequate to cover possible losses from non-collection of the accounts.

6. OTHER RECEIVABLES - THIRD PARTIES

The details of other receivables - third parties are as follows:

Reimbursement related to toll manufacturing expenses to customer
Employee receivables
Marketing license holder
Others
Total other receivables

Collection is expected in one year or less (or in the normal operating cycle of business if longer), they are classified as current assets. If not, they are presented as non-current assets.

Management believes that there is no objective evidence of impairment and that the entire other receivables are collectible. Therefore, no provision for impairment losses was provided.

7. INVENTORIES - NET

This account consists of:

Raw materials and packaging
Finished goods and merchandise inventories
Work in process
Consumable inventories
Spareparts and others
Sub-total
Less: allowance for obsolescence and decline in value of inventories
Net

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

7. PERSEDIAAN - NETO (lanjutan)

Mutasi cadangan keusangan dan penurunan nilai persediaan adalah sebagai berikut:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31	
	2025	2024
Saldo awal tahun	18.555.252.293	9.012.952.003
Penyisihan selama tahun berjalan - neto	35.439.726.147	9.542.300.290
Saldo akhir tahun	53.994.978.440	18.555.252.293

Berdasarkan hasil penelaahan berkala terhadap keadaan fisik dan nilai realisasi neto persediaan, Manajemen Grup berkeyakinan bahwa cadangan keusangan dan penurunan nilai persediaan pada tanggal 31 Desember 2025 dan 2024 telah memadai untuk menutup kemungkinan kerugian keusangan dan penurunan nilai persediaan.

Pada tanggal 31 Desember 2025 dan 2024, persediaan Grup telah diasuransikan kepada pihak ketiga terhadap risiko kebakaran dan risiko kerugian lainnya masing-masing sebesar Rp379.869.739.619 dan Rp303.766.706.206.

Manajemen Grup berpendapat jumlah pertanggungan tersebut mencukupi untuk mengantisipasi kemungkinan terjadinya kerugian.

Persediaan senilai Rp83.750.000.000 masing-masing pada 31 Desember 2025 dan 2024 dijaminkan untuk utang bank dari PT Bank OCBC NISP Tbk dan PT Bank Mandiri (Persero) Tbk (Catatan 14 dan 18).

7. INVENTORIES - NET (continued)

The movements of allowance for obsolescence and decline in value of inventories are as follows:

	Balance at beginning of year
	Provisions
	during the year - net
	Balance at end of year

Based on the review of the physical inventories and net realizable value of inventories, Group's management believes that the allowance for obsolescence and decline in value of inventories as of December 31, 2025 and 2024 is adequate to cover possible losses arising from obsolescence and decline in value of inventories.

As of 31 December 2025 and 2024, inventories of the Group's are insured with third parties against fire and other risks amounted to Rp379,869,739,619 and Rp303,766,706,206, respectively.

The Group's management believes the amount of coverage is sufficient to anticipate the possibility of loss.

Inventories amounted to Rp83,750,000,000 as of December 31, 2025 and 2024, respectively are pledged as collateral for bank loans from PT Bank OCBC NISP Tbk and PT Bank Mandiri (Persero) Tbk (Notes 14 and 18).

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

8. INVESTASI SAHAM

Akun ini merupakan investasi saham sebagai berikut:

Perusahaan	Jenis Usaha/ Business Activities	Persentase kepemilikan efektif/ Percentage of effective ownership	Nilai wajar/Fair value		Company
			31 Desember/ December 31, 2025	31 Desember/ December 31, 2024	
Indopacific Health Technology Pte. Ltd.	Teknologi kesehatan/ Health technology	6,76%	17.022.569.970	16.393.682.270	Indopacific Health Technology Pte. Ltd.
Asia Venture Capital Holding Pte. Ltd.	Induk perusahaan lainnya/ Other holding companies	10,20%	44.319.978.318	32.377.011.360	Asia Venture Capital Holding Pte. Ltd.
PT E-Tirta Medical Center	Pelayanan kesehatan/ Health services	10,00%	14.748.637.157	15.322.489.273	PT E-Tirta Medical Center
PT Global Assistance and Healthcare	Pelayanan kesehatan/ Health services	10,00%	7.826.084.982	8.130.588.739	PT Global Assistance and Healthcare
PT Global Asistensi Medika	Pelayanan kesehatan/ Health services	10,00%	4.573.808.806	4.751.770.324	PT Global Asistensi Medika
PT Fullerton Health Indonesia	Pelayanan kesehatan/ Health services	10,00%	27.272.647	28.333.794	PT Fullerton Health Indonesia
Total			88.518.351.880	77.003.875.760	Total

Pada tanggal 31 Desember 2025 dan 2024 saldo keuntungan (kerugian) neto instrumen investasi yang diukur pada nilai wajar melalui penghasilan komprehensif lain, setelah pengaruh pajak tangguhan, menghasilkan akumulasi kerugian neto yang belum direalisasikan masing-masing sebesar Rp9.024.236.925 dan Rp18.000.622.974 yang dicatat melalui penghasilan komprehensif lain.

This account represents investment in shares of stock as follows:

As of December 31, 2025 and 2024 the balance of net gain (loss) on investment instrument designated at fair value through other comprehensive income, after the effect of deferred tax, resulted in an unrealized accumulated net loss of Rp9,024,236,925 and Rp18,000,622,974, respectively, which are recorded through other comprehensive income.

9. UANG MUKA

Pada tanggal 31 Desember 2025 dan 2024, uang muka masing-masing sebesar Rp40.621.682.541 dan Rp46.504.933.073 merupakan uang muka atas pembelian persediaan, impor dan lain-lain.

9. ADVANCES

As of December 31, 2025 and 2024, advances of Rp40,621,682,541 and Rp46,504,933,073, respectively, mainly represents advances for purchase of inventories, imports and others.

10. BIAYA DIBAYAR DI MUKA

Pada tanggal 31 Desember 2025 dan 2024, biaya dibayar di muka masing-masing sebesar Rp23.503.985.695 dan Rp17.610.378.004 merupakan biaya dibayar di muka atas asuransi, sewa dan lain-lain.

10. PREPAID EXPENSES

As of December 31, 2025 and 2024, prepaid expenses of Rp23,503,985,695 dan Rp17,610,378,004, mainly represents prepaid for insurance, rent and others.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

11. ASET TETAP - NETO

Rincian aset tetap - neto adalah sebagai berikut:

11. FIXED ASSETS - NET

Details of fixed assets - net are as follows:

Tahun yang Berakhir pada Tanggal 31 Desember 2025/ Year Ended December 31, 2025							
	Saldo Awal/ Beginning Balance	Penambahan/ Addition	Pengurangan/ Deductions	Reklasifikasi/ Reclassifications	Selisih Kurs Penjabaran Laporan Keuangan/ Difference in Foreign Currency Translation of Financial Statements	Saldo Akhir/ Ending Balance	
Biaya Perolehan Kepemilikan langsung							Acquisition Cost Direct ownership
Tanah	215.241.298.837	-	-	-	-	215.241.298.837	Land
Bangunan dan prasarana	565.617.686.203	31.489.070.786	(8.685.274.114)	44.605.478.465	6.104.748.058	639.131.709.398	Building and improvements
Mesin dan peralatan	964.519.935.995	38.669.203.228	(31.584.694.725)	38.112.042.771	65.193.642.113	1.074.910.129.382	Machinery and equipment
Peralatan kantor	46.606.969.852	3.925.770.121	(6.474.796.007)	12.576.556.243	2.711.513.571	59.346.013.780	Office equipment
Kendaraan	6.646.988.657	260.000.000	(204.419.901)	-	-	6.702.568.756	Vehicles
Total	1.798.632.879.544	74.344.044.135	(46.949.184.747)	95.294.077.479	74.009.903.742	1.995.331.720.153	Total
Aset dalam pembangunan	92.962.295.079	19.391.419.569	(389.432.836)	(95.294.725.737)	4.922.229.532	21.591.785.607	Construction in progress
Total biaya perolehan	1.891.595.174.623	93.735.463.704	(47.338.617.583)	(648.258)	78.932.133.274	2.016.923.505.760	Total Acquisition cost
Akumulasi Penyusutan Kepemilikan langsung							Accumulated Depreciation Direct ownership
Bangunan dan prasarana	(182.970.705.314)	(17.330.540.996)	3.786.196.039	-	(1.170.359.940)	(197.685.410.211)	Building and improvements
Mesin dan peralatan	(543.113.259.522)	(72.302.690.664)	21.943.516.949	648.258	(30.994.423.042)	(624.466.208.021)	Machinery and equipment
Peralatan kantor	(33.487.213.656)	(6.851.871.375)	5.304.478.966	-	(1.095.760.277)	(36.130.366.342)	Office equipment
Kendaraan	(5.162.701.352)	(344.704.881)	204.419.901	-	-	(5.302.986.332)	Vehicles
Total akumulasi penyusutan	(764.733.879.844)	(96.829.807.916)	31.238.611.855	648.258	(33.260.543.259)	(863.584.970.906)	Total accumulated depreciation
Nilai Buku Neto	1.126.861.294.779					1.153.338.534.854	Net Book Value
Tahun yang Berakhir pada Tanggal 31 Desember 2024/ Year Ended December 31, 2024							
	Saldo Awal/ Beginning Balance	Saldo dari Entitas Anak pada Tanggal Akuisisi/ Balances from Subsidiaries at Acquisition Date	Penambahan/ Addition	Pengurangan/ Deductions	Reklasifikasi/ Reclassifications	Selisih Kurs Penjabaran Laporan Keuangan/ Difference in Foreign Currency Translation of Financial Statements	Saldo Akhir/ Ending Balance
Biaya Perolehan Kepemilikan langsung							Acquisition Cost Direct ownership
Tanah	215.241.298.837	-	-	-	-	-	215.241.298.837
Bangunan dan prasarana	545.077.665.524	20.809.114.404	405.583.633	-	617.273.859	(1.291.951.217)	565.617.686.203
Mesin dan peralatan	395.997.701.435	535.579.877.188	69.426.577.112	(1.323.773.856)	3.155.000	(35.163.600.884)	964.519.935.995
Peralatan kantor	25.730.734.815	21.417.180.970	1.334.974.405	(563.390.528)	-	(1.312.529.810)	46.606.969.852
Kendaraan	6.342.338.718	-	798.282.666	(493.632.727)	-	-	6.646.988.657
Total	1.188.389.739.329	577.806.172.562	71.965.417.816	(2.380.797.111)	620.428.859	(37.768.081.911)	1.798.632.879.544
Aset dalam pembangunan	1.911.939.539	67.660.830.624	29.275.794.133	-	(620.428.859)	(5.265.840.358)	92.962.295.079
Total biaya perolehan	1.190.301.678.868	645.467.003.186	101.241.211.949	(2.380.797.111)	-	(43.033.922.269)	1.891.595.174.623
Akumulasi Penyusutan Kepemilikan langsung							Accumulated Depreciation Direct ownership
Bangunan dan prasarana	(161.787.611.639)	(8.530.228.189)	(13.230.285.197)	-	-	577.419.711	(182.970.705.314)
Mesin dan peralatan	(243.072.031.753)	(254.249.065.043)	(63.837.703.504)	1.312.662.993	-	16.732.877.785	(543.113.259.522)
Peralatan kantor	(22.395.718.586)	(8.994.659.317)	(3.243.502.590)	557.152.403	-	589.514.434	(33.487.213.656)
Kendaraan	(5.454.836.919)	-	(201.497.160)	493.632.727	-	-	(5.162.701.352)
Total akumulasi penyusutan	(432.710.198.897)	(271.773.952.549)	(80.512.988.451)	2.363.448.123	-	17.899.811.930	(764.733.879.844)
Nilai Buku Neto	757.591.479.971						1.126.861.294.779

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

11. ASET TETAP - NETO (lanjutan)

Penyusutan dibebankan pada beban usaha sebagai berikut:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,	
	2025	2024
Beban pokok pendapatan	83.446.838.115	74.419.818.028
Beban penjualan dan pemasaran	842.290.644	78.130.637
Beban umum dan administrasi (Catatan 26)	12.540.679.157	6.015.039.786
Total	96.829.807.916	80.512.988.451

Rincian keuntungan pelepasan aset tetap untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,	
	2025	2024
Hasil penjualan aset tetap	110.499.174	344.713.693
Nilai buku aset tetap yang dijual	(1.761.673)	(7.902.786)
Nilai buku aset tetap yang dihapus	(16.098.244.055)	(9.446.202)
Keuntungan (kerugian) pelepasan aset tetap - neto	(15.989.506.554)	327.364.705

Pada tanggal 31 Desember 2025 dan 2024, aset tetap milik Grup dalam bentuk tanah berlokasi di Cianjur, Bandung dan Tangerang dengan status Hak Guna Bangunan ("HGB") atas nama Grup. Hak atas tanah tersebut akan berakhir antara tahun 2028 sampai dengan tahun 2051. Manajemen Grup berkeyakinan bahwa HGB tersebut dapat diperpanjang pada saat berakhirnya hak tersebut.

Pada tanggal 31 Desember 2025 dan 2024, jumlah harga perolehan aset tetap Grup yang telah disusutkan penuh tetapi masih digunakan dalam kegiatan operasional adalah masing-masing sebesar Rp168.619.205.089 dan Rp159.183.737.482.

Pada tanggal 31 Desember 2025, uang muka pembelian aset tetap sebesar Rp52.529.096.016 merupakan uang muka terkait penambahan fasilitas produksi Grup.

11. FIXED ASSETS - NET (continued)

The details of depreciation charged to operation are as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,	
	2025	2024
Cost of revenues	83.446.838.115	74.419.818.028
Selling and marketing expenses	842.290.644	78.130.637
General and administrative expenses (Note 26)	12.540.679.157	6.015.039.786
Total	96.829.807.916	80.512.988.451

The details of gain on disposal of fixed assets for the year ended of December 31, 2025 and 2024 are as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,	
	2025	2024
Proceeds from sale of fixed assets	110.499.174	344.713.693
Net book value of fixed asset sold	(1.761.673)	(7.902.786)
Net book value of fixed asset dispose	(16.098.244.055)	(9.446.202)
Gain (loss) on disposal of fixed assets - net	(15.989.506.554)	327.364.705

As of December 31, 2025 and 2024, land owned by the Group are located in Cianjur, Bandung and Tangerang under Building Utilization Right ("HGB") under the Group's name. Landrights will expire in various dates between 2028 and 2051. The Group's management believes that these HGBs can be renewed upon their expiry.

As of December 31, 2025 and 2024, fixed assets of the Group's which have been fully depreciated but are still in use in the operational activities amounted to Rp168,619,205,089 and Rp159,183,737,482, respectively.

As of December 31, 2025, advance for purchase of fixed assets amounted to Rp52,529,096,016 represents the advance related to addition of the Group's production facility.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

11. ASET TETAP - NETO (lanjutan)

Pada tanggal 31 Desember 2025, rincian aset dalam pembangunan terdiri dari:

	Persentase Penyelesaian/ Percentage of Completion	Biaya Perolehan/ Acquisition Cost
31 Desember 2025		
Fasilitas produksi	50% - 80%	4.980.210.480
Gudang persediaan	50% - 80%	7.417.847.242
Mesin dan perlengkapan	50% - 80%	9.154.727.885
Peralatan kantor	99%	39.000.000
Jumlah		21.591.785.607

Pada tanggal 31 Desember 2025 dan 2024, aset tetap milik Grup telah diasuransikan terhadap risiko kebakaran dan risiko lainnya berdasarkan suatu paket polis tertentu dengan nilai pertanggungan masing-masing sebesar Rp1.268.926.725.689 dan Rp250.130.840.000. Manajemen Grup berkeyakinan bahwa nilai pertanggungan tersebut adalah memadai untuk menutupi kemungkinan kerugian atas risiko-risiko tersebut.

Pada tanggal 31 Desember 2025 dan 2024, tanah Perusahaan dan HOLI tertentu dengan nilai buku sebesar Rp178.890.000.000 dijaminkan terhadap fasilitas utang bank dari PT Bank OCBC NISP Tbk (Catatan 14).

Pada tanggal 31 Desember 2025 dan 2024, tanah dan bangunan termasuk mesin dan peralatan pabrik ETHICA dijaminkan terhadap fasilitas utang bank dari PT Bank Mandiri (Persero) Tbk (Catatan 14 dan 18).

Pada tanggal 31 Desember 2025 dan 2024, tidak terdapat aset tetap yang tidak dipakai sementara maupun yang dihentikan dari penggunaan aktif dan diklasifikasikan sebagai tersedia untuk dijual.

Pada tanggal 31 Desember 2025 dan 2024, manajemen Grup berkeyakinan bahwa tidak terdapat kejadian atau perubahan keadaan yang mengindikasikan penurunan nilai aset tetap.

11. FIXED ASSETS - NET (continued)

As of December 31, 2025, construction in progress consists of the following:

Perkiraan Waktu Perolehan/ Estimated Time of Completion	December 31, 2025
Tahun 2026 - 2028 / Year 2026 - 2028	Production facility
Tahun 2026 - 2028 / Year 2026 - 2028	Inventory warehouse
Tahun 2026 - 2028 / Year 2026 - 2028	Machinery and equipment
Tahun 2026 / Year 2026	Office equipment
	Total

As of December 31, 2025 and 2024, the Group's fixed assets are covered by insurance against fire and other risk under blanket policies amounting to Rp1,268,926,725,689 and Rp250,130,840,000, respectively. The Group's Management believes that the insurance coverage is adequate to cover possible losses arising from such risks.

As of December 31, 2025 and 2024, land of the Company and HOLI with book value of Rp178,890,000,000, are pledged as collateral for bank loan facilities from PT Bank OCBC NISP Tbk (Note 14).

As of December 31, 2025 and 2024, land and buildings, including machinery and factory equipment of ETHICA are pledged as collateral for bank loan facilities from PT Bank Mandiri (Persero) Tbk (Notes 14 and 18).

As of December 31, 2025 and 2024, there are no fixed assets that are temporarily unused or discontinued from active usage and classified as available for sale.

As of December 31, 2025 and 2024, the Group's management believes that there is no event or change in circumstances that may indicate any impairment in value its fixed assets.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

12. ASET TAKBERWUJUD - NETO

Rincian aset takberwujud adalah sebagai berikut:

12. INTANGIBLE ASSETS - NET

Details of intangible assets are as follows:

Tahun yang Berakhir pada Tanggal 31 Desember 2025/ Year Ended December 31, 2025							
	Saldo Awal/ Beginning Balance	Penambahan/ Addition	Penurunan Nilai/ Impairment	Reklasifikasi/ Reclassifications	Selisih Kurs Penjabaran Laporan Keuangan/ Difference in Foreign Currency Translation of Financial Statements	Saldo Akhir/ Ending Balance	
Biaya Perolehan							Acquisition Cost
<i>Goodwill</i>	1.706.656.227.974	-	(12.736.540.670)	-	193.646.148.444	1.887.565.835.748	<i>Goodwill</i>
Merek dagang, hak paten dan formula	7.049.554.421	3.004.049.494	-	145.374.782	-	10.198.978.697	Trademark, patent and formula
Software	36.738.130.102	928.737.254	-	387.750.000	1.617.432.919	39.672.050.275	Software
Kontrak dan hubungan pelanggan	472.716.043.893	-	-	-	(1.305.703.763)	471.410.340.130	Customer contract and relationships
Produk yang dikembangkan	431.721.461.392	24.952.788.253	-	-	95.524.300.405	552.198.550.050	Developed products
Total	2.654.881.417.782	28.885.575.001	(12.736.540.670)	533.124.782	289.482.178.005	2.961.045.754.900	Total
Akumulasi Amortisasi							Accumulated Amortization
<i>Goodwill</i>							<i>Goodwill</i>
Merek dagang, hak paten dan formula	(1.263.670.193)	(839.163.320)	-	-	-	(2.102.833.513)	Trademark, patent and formula
Software	(21.524.122.362)	(5.458.847.770)	-	-	(1.216.851.043)	(28.199.821.175)	Software
Kontrak dan hubungan pelanggan	(26.842.322.523)	(48.539.646.850)	-	-	5.679.608.058	(69.702.361.315)	Customer contract and relationships
Produk yang dikembangkan	(16.842.916.543)	(31.551.158.627)	-	-	(3.384.856.219)	(51.778.931.389)	Developed products
Total	(66.473.031.621)	(86.388.816.567)	-	-	1.077.900.796	(151.783.947.392)	Total
Nilai Buku Neto	2.588.408.386.161					2.809.261.807.508	Net Book Value

Tahun yang Berakhir pada Tanggal 31 Desember 2024/ Year Ended December 31, 2024							
	Saldo Awal/ Beginning Balance	Saldo dari Entitas Anak pada Tanggal Akuisisi/ Balances from Subsidiaries at Acquisition Date	Penambahan/ Addition	Penurunan/ Impairment	Reklasifikasi/ Reclassifications	Selisih Kurs Penjabaran Laporan Keuangan/ Difference in Foreign Currency Translation of Financial Statements	Saldo Akhir/ Ending Balance
Biaya Perolehan							Acquisition Cost
<i>Goodwill</i>	42.446.932.208	1.773.112.143.328	-	-	-	(108.902.847.562)	1.706.656.227.974
Merek dagang, hak paten dan formula	6.697.892.120	-	186.350.000	-	548.983.333	(383.671.032)	7.049.554.421
Software	18.242.182.000	19.258.983.059	419.833.315	-	-	(1.182.868.272)	36.738.130.102
Kontrak dan hubungan pelanggan	-	503.649.727.175	-	-	-	(30.933.683.282)	472.716.043.893
Produk yang dikembangkan	-	449.907.662.172	9.446.696.403	-	-	(27.632.897.183)	431.721.461.392
Total	67.387.006.328	2.745.928.515.734	10.052.879.718	-	548.983.333	(169.035.967.331)	2.654.881.417.782
Akumulasi Amortisasi							Accumulated Amortization
<i>Goodwill</i>							<i>Goodwill</i>
Merek dagang, hak paten dan formula	(692.061.867)	-	(484.361.659)	-	(87.246.667)	-	(1.263.670.193)
Software	(5.136.716.053)	(14.267.581.686)	(3.023.604.867)	-	-	903.780.244	(21.524.122.362)
Kontrak dan hubungan pelanggan	-	-	(27.978.656.269)	-	-	1.136.333.746	(26.842.322.523)
Produk yang dikembangkan	-	-	(17.555.938.841)	-	-	713.022.298	(16.842.916.543)
Total	(5.828.777.920)	(14.267.581.686)	(49.042.561.636)	-	(87.246.667)	2.753.136.288	(66.473.031.621)
Nilai Buku Neto	61.558.228.408						2.588.408.386.161

Goodwill merupakan manfaat ekonomi masa depan yang diperoleh dari kombinasi bisnis yang tidak teridentifikasi secara individual dan diakui secara terpisah. Goodwill Grup berasal dari akuisisi Probiotec Pty. Ltd. dan PT Holi Pharma.

Goodwill represents the future economic benefits acquired in business combinations that are not individually identified and separately recognized. The Group's goodwill arises from the acquisition of Probiotec Pty. Ltd. and PT Holi Pharma.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

12. ASET TAKBERWUJUD - NETO (lanjutan)

Pada tanggal 31 Desember 2025 dan 2024, *goodwill*, diuji untuk penurunan nilai. Jumlah agregat dari *goodwill* yang dialokasikan ke setiap unit penghasil kas adalah sebagai berikut:

Unit Penghasil Kas	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Probiotec Pty. Ltd.	1.845.118.903.540	1.664.209.295.766
PT Holi Pharma	42.446.932.208	42.446.932.208
Total	1.887.565.835.748	1.706.656.227.974

Grup melakukan pengujian penurunan nilai tahunan untuk unit penghasil kas tersebut berdasarkan nilai wajar dikurangi biaya untuk menjual dan nilai pakai dengan menggunakan proyeksi arus kas dan asumsi-asumsi penting seperti tingkat diskonto dan tingkat pertumbuhan berkelanjutan yang telah disetujui manajemen.

Berdasarkan pengujian penurunan nilai yang dilakukan, pada tanggal 31 Desember 2025 dan 2024, manajemen Grup berkeyakinan bahwa tidak terdapat kejadian atau perubahan keadaan yang mengindikasikan penurunan nilai *goodwill*, kecuali penurunan nilai yang dicatat Grup pada tahun 2025 atas *goodwill* yang dialokasikan ke UPK Probiotec Pty. Ltd (Catatan 27).

12. INTANGIBLE ASSETS - NET (continued)

As of December 31, 2025 and 2024, the above *goodwill*, were tested for impairment. The aggregate amounts of *goodwill* allocated to each cash generating units are as follows:

Cash Generating Unit
Probiotec Pty. Ltd.
PT Holi Pharma
Total

The Group performed its annual impairment tests on those cash generating units based on fair value less cost to sell and value in use method using discounted cash flows projections covering and key assumptions such as discount rate and perpetuity growth rate which have been approved by the management.

Based on the impairment test performed, as of December 31, 2025 and 2024, the Group's management believes that there is no event or change in circumstances that may indicate any impairment in *goodwill*, except for the impairment recorded by the Group in 2025 for the *goodwill* allocated to Probiotec Pty. Ltd. CGU (Note 27).

PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)

PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)

13. ASET HAK-GUNA DAN LIABILITAS SEWA

13. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

Rincian aset hak-guna adalah sebagai berikut:

The details of right-of-use assets are as follows:

Tahun yang Berakhir pada Tanggal 31 Desember 2025/ For the Year Ended December 31, 2025							
	Saldo awal/ Beginning Balance	Penambahan/ Additions	Pengurangan/ Deductions	Selisih kurs penjabaran laporan keuangan/ Difference in Foreign Currency Translation of Financial Statements	Saldo akhir/ Ending Balance		
Biaya Perolehan						Acquisition Cost	
Bangunan	640.305.313.187	864.584.254.334	(177.924.903.773)	113.826.378.737	1.440.791.042.485	Buildings	
Kendaraan	26.912.630.274	5.336.070.135	-	-	32.248.700.409	Vehicles	
Peralatan	903.623.602	564.502.298	-	129.523.053	1.597.648.953	Equipments	
Total	668.121.567.063	870.484.826.767	(177.924.903.773)	113.955.901.790	1.474.637.391.847	Total	
Akumulasi penyusutan						Accumulated depreciation	
Bangunan	(254.367.532.229)	(103.834.910.536)	98.627.879.136	(29.632.242.218)	(289.206.805.847)	Buildings	
Kendaraan	(10.005.668.002)	(5.434.742.370)	-	-	(15.440.410.372)	Vehicles	
Peralatan	(105.436.946)	(209.880.890)	-	(20.472.113)	(335.789.949)	Equipments	
Total	(264.478.637.177)	(109.479.533.796)	98.627.879.136	(29.652.714.331)	(304.983.006.168)	Total	
Nilai Buku Neto	403.642.929.886				1.169.654.385.679	Net Book Value	

Tahun yang Berakhir pada Tanggal 31 Desember 2024/ For the Year Ended December 31, 2024							
	Saldo awal/ Beginning Balance	Saldo dari Entitas Anak pada Tanggal Akuisisi/ Balance from Subsidiaries at Acquisition Date	Penambahan/ Additions	Pengurangan/ Deductions	Selisih kurs penjabaran laporan keuangan/ Difference in Foreign Currency Translation of Financial Statements	Saldo akhir/ Ending Balance	
Biaya Perolehan							Acquisition Cost
Bangunan	5.921.227.009	615.629.820.343	106.817.537.838	(48.058.539.653)	(40.004.732.350)	640.305.313.187	Buildings
Kendaraan	12.888.264.185	-	14.024.366.089	-	-	26.912.630.274	Vehicles
Peralatan	-	1.010.474.935	938.772.099	(988.562.307)	(57.061.125)	903.623.602	Equipments
Total	18.809.491.194	616.640.295.278	121.780.676.026	(49.047.101.960)	(40.061.793.475)	668.121.567.063	Total
Akumulasi penyusutan							Accumulated depreciation
Bangunan	(2.434.417.711)	(236.790.851.632)	(45.749.033.110)	14.734.260.342	15.872.509.882	(254.367.532.229)	Buildings
Kendaraan	(6.166.988.390)	-	(3.838.679.612)	-	-	(10.005.668.002)	Vehicles
Peralatan	-	(856.343.430)	(108.951.667)	837.773.216	22.084.935	(105.436.946)	Equipments
Total	(8.601.406.101)	(237.647.195.062)	(49.696.664.389)	15.572.033.558	15.894.594.817	(264.478.637.177)	Total
Nilai Buku Neto	10.208.085.093					403.642.929.886	Net Book Value

Penyusutan dibebankan pada beban usaha sebagai berikut:

The details of depreciation charged to operations are as follows:

Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,				
	2025	2024		
Beban pokok pendapatan	90.121.171.405	34.271.698.197	Cost of revenues	
Beban penjualan dan pemasaran (Catatan 25)	5.446.066.504	3.233.163.652	Selling and marketing expenses (Note 25)	
Beban umum dan administrasi (Catatan 26)	13.912.295.887	12.191.802.540	General and administrative expenses (Note 26)	
Total	109.479.533.796	49.696.664.389	Total	

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**13. ASET HAK-GUNA DAN LIABILITAS SEWA
(lanjutan)**

Mutasi jumlah tercatat liabilitas sewa selama tahun berjalan adalah sebagai berikut:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year ended December 31,	
	2025	2024
1 Januari	421.850.892.282	11.097.848.735
Saldo dari entitas anak pada tanggal akuisisi	-	378.993.105.369
Penambahan liabilitas sewa	870.313.001.979	107.907.528.946
Penambahan bunga	52.288.456.560	16.776.833.492
Pembayaran	(123.481.913.354)	(41.624.643.715)
Pengurangan liabilitas sewa	(101.229.364.006)	(26.361.103.385)
Selisih kurs penjabaran laporan keuangan	88.062.090.174	(24.938.677.160)
31 Desember	1.207.803.163.635	421.850.892.282
Dikurangi bagian yang jatuh tempo dalam waktu satu tahun	(74.081.337.265)	(49.020.605.809)
Bagian jangka panjang	1.133.721.826.370	372.830.286.473

Jumlah yang diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian adalah sebagai berikut:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,	
	2025	2024
Beban penyusutan aset hak-guna	109.479.533.796	49.696.664.389
Bunga atas liabilitas sewa (Catatan 28)	52.288.456.560	16.776.833.492
Total	161.767.990.356	66.473.497.881

Pada tahun 2025 dan 2024, pengurangan aset hak-guna merupakan penghapusan aset hak-guna terkait dengan masa sewa yang telah berakhir serta pengakhiran sewa sehubungan dengan relokasi fasilitas pengemasan milik entitas anak ke lokasi baru.

Pada tanggal 31 Desember 2025 and 2024, manajemen Grup berpendapat bahwa tidak terdapat situasi atau keadaan yang memberikan indikasi terjadinya penurunan nilai aset hak-guna.

**13. RIGHT-OF-USE ASSETS AND LEASE
LIABILITIES (continued)**

Movement of lease liabilities during the year is as follows:

January 1
Balances from subsidiaries at acquisition date
Addition of lease liabilities
Addition of interest
Payments
Deduction of lease liabilities
Difference in foreign currency translation of financial statements
December 31
Less current maturities
Non-current portion

Amounts recognized in the consolidated statement of profit or loss and other comprehensive income are as follows:

Depreciation of right-of-use assets
Interest on lease liabilities (Note 28)

In 2025 and 2024, deduction of right-of-use assets representing the derecognition of right-of-use assets in relation with leases term that has expired and lease termination related to the relocation of subsidiaries' packing facilities to new location.

As of December 31, 2025 and 2024, the Group's management believes that there is no event or condition that may indicate impairment of right-of-use assets.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

14. UTANG BANK JANGKA PENDEK

Rincian utang bank jangka pendek adalah sebagai berikut:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Perusahaan		
Rupiah		
PT Bank OCBC NISP Tbk		
Fasilitas TPF	20.636.883.207	20.312.964.879
Fasilitas Pinjaman <i>Demand Loan</i>	-	30.000.000.000
Pinjaman Rekening Koran	-	4.995.650.001
Entitas anak		
Dolar Australia		
The Hongkong and Shanghai Banking Corporation Ltd. <i>Multi-Currency Credit Facility</i> (\$AU9.000.000 pada tanggal 31 Desember 2025 dan 2024)	101.293.152.202	91.051.414.044
Rupiah		
PT Bank OCBC NISP Tbk		
Fasilitas TPF	33.436.843.804	32.270.310.531
Fasilitas Pinjaman <i>Demand Loan</i>	10.650.000.000	15.000.000.000
PT Bank Mandiri (Persero) Tbk		
Fasilitas Pinjaman Kredit Modal Kerja	19.960.993.151	12.500.000.000
PT Bank Central Asia Tbk		
Pinjaman Rekening Koran	3.758.693.273	3.101.367.206
Total	189.736.565.637	209.231.706.661

PT Bank OCBC NISP Tbk - Utang Bank Jangka Pendek

Perusahaan

Berdasarkan Akta Notaris Imelda Nur Pane, S.H., No. 87 tanggal 28 Desember 2021, sebagaimana terakhir diubah dengan Perubahan Perjanjian Pinjaman Nomor 83/ILS-JKT/PK/III/2026 tanggal 26 Februari 2026, Perusahaan menerima fasilitas pinjaman dari PT Bank OCBC NISP Tbk ("OCBC NISP") berupa Fasilitas pinjaman rekening koran dengan jumlah maksimum Rp5.000.000.000, Fasilitas *Demand Loan* ("DL") dengan jumlah maksimum Rp35.000.000.000, Fasilitas *Trade Gabungan* dengan jumlah batas tidak melebihi Rp50.000.000.000, yang terdiri dari Fasilitas *Local Credit* ("LC") maksimal sebesar Rp26.000.000.000, Fasilitas TR maksimal sebesar Rp26.000.000.000, Fasilitas *Trade Purchase Financing* ("TPF") maksimal Rp50.000.000.000 yang berlaku sampai dengan 27 November 2026. Fasilitas ini dikenakan bunga sebesar 7,75%.

14. SHORT-TERM BANK LOANS

The details of short-term bank loans are as follows:

Company
Rupiah
PT Bank OCBC NISP Tbk
TPF Facility
<i>Demand Loan Credit Facility</i>
Overdraft
Subsidiaries
Australian Dollar
The Hongkong and Shanghai Banking Corporation Ltd. <i>Multi-Currency Credit Facility</i> (AU\$9,000,000 as of December 31, 2025 and 2024)
Rupiah
PT Bank OCBC NISP Tbk
TPF Facility
<i>Demand Loan Credit Facility</i>
PT Bank Mandiri (Persero) Tbk
<i>Working Capital Credit Facility</i>
PT Bank Central Asia Tbk
Overdraft
Total

PT Bank OCBC NISP Tbk - Short-Term Bank Loans

The Company

Based on the Notarial Deed of Imelda Nur Pane S.H., No. 87 dated December 28, 2021, as last amended by the Amendment Loan Agreement No. 83/ILS-JKT/PK/III/2026 dated on February 26, 2026, the Company received loan facilities from PT Bank OCBC NISP Tbk ("OCBC NISP"), in the form of overdraft facility with a maximum amount of Rp5,000,000,000, Demand Loan ("DL") Facility with a maximum amount of Rp35,000,000,000, Combined Trade Facility with a total limit of not exceeding Rp50,000,000,000 consisted of Local Credit ("LC") Facility with a maximum amount of Rp26,000,000,000, TR Facility with a maximum amount of Rp26,000,000,000, Trade Purchase Financing ("TPF") Facility with a maximum amount of Rp50,000,000,000 which is valid until November 27, 2026. This facility is subject to interest of 7.75%.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

14. UTANG BANK JANGKA PENDEK (lanjutan)

PT Bank OCBC NISP Tbk - Utang Bank Jangka Pendek (lanjutan)

Entitas anak - PT Holi Pharma ("HOLI")

Berdasarkan Akta Notaris Imelda Nur Pane, S.H., No. 82 tanggal 28 Desember 2021, sebagaimana terakhir diubah dengan Perubahan Perjanjian Pinjaman Nomor 79/ILS-JKT/PK/II/2026 tanggal 26 Februari 2026, HOLI menerima fasilitas pinjaman berupa Fasilitas *Trade Purchase Financing* ("TPF") dengan jumlah batas sebesar Rp40.000.000.000, dengan sublimit Fasilitas Bank Garansi ("BG") dengan batas pemakaian Fasilitas BG sebesar Rp5.000.000.000. HOLI juga mendapatkan Fasilitas Demand Loan ("DL") dengan jumlah batas sebesar Rp15.000.000.000. Semua fasilitas loan berlaku sampai dengan 27 November 2026 dan dikenakan bunga sebesar 7,75%.

Perusahaan dan HOLI

Pinjaman dari PT Bank OCBC NISP Tbk dijamin dengan jaminan sebagai berikut:

- SHGB No.1/Cibodas, an. PT Pyridam Farma Tbk.
- SHGB No.09421/Medang, an. PT Pyridam Farma Tbk.
- SHGB No. 136/Cigugur Tengah, an. PT Holi Pharma.
- SHGB No. 137/Cigugur Tengah, an. PT Holi Pharma.
- SHGB No. 138/Cigugur Tengah, an. PT Holi Pharma.
- Persediaan (stok barang) milik PT Pyridam Farma Tbk yang telah dilakukan pemasangan Fidusia, dengan nilai penjaminan Rp6.250.000.000.
- Piutang usaha milik PT Pyridam Farma Tbk yang telah dilakukan pemasangan Fidusia, dengan nilai penjaminan Rp50.000.000.000.
- Piutang usaha milik PT Holi Pharma yang telah dilakukan pemasangan Fidusia, dengan nilai penjaminan Rp10.000.000.000.
- Persediaan (stok barang) milik PT Holi Pharma yang telah dilakukan pemasangan Fidusia, dengan nilai penjaminan Rp15.000.000.000.

14. SHORT-TERM BANK LOANS (continued)

PT Bank OCBC NISP Tbk - Short-Term Bank Loans (continued)

Subsidiaries - PT Holi Pharma ("HOLI")

Based on Notarial Deed No. 82 dated December 28, 2021 of Imelda Nur Pane, S.H., as most recently amended by the Amendment to Loan Agreement No. 79/ILS-JKT/PK/II/2026 dated February 26, 2026, HOLI obtained loan facilities consisting of a Trade Purchase Financing ("TPF") facility with a maximum limit of Rp40,000,000,000, including a sublimit for a Bank Guarantee ("BG") facility with a maximum utilization limit of Rp5,000,000,000. In addition, HOLI obtained a Demand Loan ("DL") facility with a maximum limit of Rp15,000,000,000. All loan facilities are valid until November 27, 2026 and bear interest at a rate of 7.75%.

The Company and HOLI

The loan from PT Bank OCBC NISP Tbk is secured by the following collateral:

- SHGB No.1/Cibodas, an. PT Pyridam Farma Tbk.
- SHGB No.09421/Medang, an. PT Pyridam Farma Tbk.
- SHGB No. 136/Cigugur Tengah, an. PT Holi Pharma.
- SHGB No. 137/Cigugur Tengah, an. PT Holi Pharma.
- SHGB No. 138/Cigugur Tengah, an. PT Holi Pharma.
- Inventory (stock of goods) owned by PT Pyridam Farma Tbk which has been installed with Fiduciary, with a collateral value of Rp6,250,000,000.
- Accounts receivable owned by PT Pyridam Farma Tbk which has been installed with Fiduciary, with a guarantee value of Rp50,000,000,000.
- Accounts receivable owned by PT Holi Pharma which has been installed with Fiduciary, with a guarantee value of Rp10,000,000,000.
- Inventory (stock of goods) owned by PT Holi Pharma which has been installed with Fiduciary, with a guarantee value of Rp15,000,000,000.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

14. UTANG BANK JANGKA PENDEK (lanjutan)

PT Bank OCBC NISP Tbk - Utang Bank Jangka Pendek (lanjutan)

Perusahaan dan HOLI (lanjutan)

Sehubungan dengan perjanjian pinjaman di atas, Perusahaan dan HOLI wajib memenuhi beberapa persyaratan dan mempertahankan rasio keuangan tertentu:

- *Adjusted debt to equity ratio* tidak lebih dari 4,5 kali untuk periode Desember 2024 sampai dengan September 2025 dan tidak lebih dari 3 kali untuk periode Desember 2025;
- *Debt service coverage ratio* tidak kurang dari 1,25 kali.

Pada tanggal 31 Desember 2025 and 2024, Perusahaan dan HOLI telah memenuhi semua persyaratan sebagaimana diatur dalam perjanjian pinjaman tersebut di atas, kecuali untuk rasio *debt service coverage* dan *debt to equity*. Manajemen berkeyakinan bahwa hal ini tidak akan berpengaruh pada status kredit/pinjaman terkait.

PT Bank Central Asia Tbk - Utang Bank Jangka Pendek

Entitas anak - PT Holi Pharma ("HOLI")

HOLI juga memperoleh fasilitas pinjaman dari PT Bank Central Asia Tbk berupa Fasilitas KKR dengan maksimum pinjaman Rp5.000.000.000 yang berlaku sampai dengan 2 Juni 2026. Pinjaman ini dikenakan bunga sebesar 9% per tahun.

PT Bank Mandiri (Persero) Tbk - Utang Bank Jangka Pendek

Entitas anak - PT Ethica Industri Farmasi ("ETHICA")

Berdasarkan perjanjian pinjaman dengan Bank Mandiri No. WCO.JSD/0611/KMK/2023, No. WCO.JSD/0612/KMK/2023, dan No. WCO.JSD/0613/KMK/2023, seluruhnya tertanggal 15 Mei 2023, sebagaimana diubah terakhir pada tanggal 14 Mei 2025, ETHICA, memperoleh fasilitas pinjaman seperti Fasilitas Kredit Modal Kerja Revolving dengan limit pinjaman Rp22.500.000.000, Fasilitas Kredit Modal Kerja - berupa Stock Financing dengan limit pinjaman Rp30.000.000.000, dan Fasilitas A/R Financing dengan limit pinjaman Rp50.000.000.000. Pinjaman ini dikenakan bunga sebesar 8,25%.

14. SHORT-TERM BANK LOANS (continued)

PT Bank OCBC NISP Tbk - Short-Term Bank Loans (continued)

The Company and HOLI (continued)

In respect of the above loan agreement, the Company and HOLI have to comply several covenants and maintain certain financial ratios.

- *Adjusted debt to equity ratio* of not more than 4.5 times for the period December 2024 till September 2025 and not more than 3 times for the period December 2025;
- *Debt service coverage ratio* of not less than 1.25 times.

As of December 31, 2025 and 2024, the Company and HOLI have complied with all covenants which were stated in the loan agreement above, except for the debt service coverage and debt to equity ratio. The management believes that it will not affect the status of the related credit/loan.

PT Bank Central Asia Tbk - Short-Term Bank Loans

Subsidiaries - PT Holi Pharma ("HOLI")

HOLI also obtained a loan facility from PT Bank Central Asia Tbk in the form of the KKR Facility with a maximum loan of Rp5,000,000,000 which is valid until June 2, 2026. This loan bears interest at 9% per annum.

PT Bank Mandiri (Persero) Tbk - Short-Term Bank Loans

Subsidiaries - PT Ethica Industri Farmasi ("ETHICA")

Based on the loan agreements with Bank Mandiri No. WCO.JSD/0611/KMK/2023, No. WCO.JSD/0612/KMK/2023, and No. WCO.JSD/0613/KMK/2023, all dated May 15, 2023, with last addendum on May 14, 2025, ETHICA has obtained loan facilities including a Revolving Working Capital Credit Facility with a loan limit of Rp22,500,000,000, a Working Capital Credit Facility in the form of Stock Financing with a loan limit of Rp30,000,000,000, and an A/R Financing Facility with a loan limit of Rp50,000,000,000. The loans are subject to interest rates of 8.25%.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

14. UTANG BANK JANGKA PENDEK (lanjutan)

**PT Bank Mandiri (Persero) Tbk - Utang Bank
Jangka Pendek (lanjutan)**

**Entitas anak - PT Ethica Industri Farmasi
("ETHICA") (lanjutan)**

Pinjaman ini dijamin dengan jaminan berupa tanah dan bangunan termasuk mesin dan peralatan pabrik dengan bukti kepemilikan Sertifikat Hak Guna Bangunan Nomor 5788/Jayamukti, atas nama ETHICA, yang telah diikat Hak Tanggungan ke-1 (satu) sebesar Rp103.000.000.000, fidusia atas persediaan (Catatan 7) senilai Rp62.500.000.000 dan piutang usaha (Catatan 5) senilai Rp40.000.000.000.

Sehubungan dengan perjanjian pinjaman di atas, ETHICA wajib memenuhi beberapa persyaratan dan mempertahankan rasio keuangan tertentu sebagai berikut:

- *Debt to equity ratio* tidak lebih dari 1 kali;
- *Debt service coverage ratio* tidak kurang dari 1 kali;
- *Current ratio* tidak kurang dari 1 kali;
- Ekuitas positif; dan
- Arus kas operasi positif.

Pada tanggal 31 Desember 2025 and 2024, ETHICA telah memenuhi semua persyaratan sebagaimana diatur dalam perjanjian pinjaman tersebut di atas.

**The Hongkong And Shanghai Banking
Corporation Limited - Utang Bank Jangka
Pendek**

**Entitas anak - Pyfa Health Singapore Pte Ltd
("PHSG")**

Pada tanggal 16 Juli 2024, Pyfa Health Singapore Pte Ltd ("PHSG") menandatangani Surat Fasilitas dan Memorandum of Charge dengan Bank The Hongkong and Shanghai Banking Corporation Limited, Cabang Singapura untuk fasilitas pinjaman berupa *Multi-Currency Credit Facility* paling banyak senilai \$AS15.000.000 atau setara dengan mata uang lainnya. Tingkat suku bunga akan mengikuti *cost of funds* dari Bank ditambah dengan margin yang berlaku sebesar 1,50% per tahun atau tingkat suku bunga lain yang diberitahukan oleh Bank secara tertulis.

14. SHORT-TERM BANK LOANS (continued)

**PT Bank Mandiri (Persero) Tbk - Short-Term
Bank Loans (continued)**

**Subsidiaries - PT Ethica Industri Farmasi
("ETHICA") (continued)**

These loans are secured by collateral in the form of land and buildings, including machinery and factory equipment, evidenced by the Certificate of Building Use Rights No. 5788/Jayamukti, in the name of ETHICA, which has been encumbered with a first mortgage of Rp103,000,000,000, fiduciary rights over inventory (Note 7) valued at Rp62,500,000,000, and accounts receivable (Note 5) valued at Rp40,000,000,000.

In respect of the above loan agreement, the ETHICA have to comply several covenants and maintain certain financial ratios as follows:

- *Debt to equity ratio of not more than 1 time;*
- *Debt service coverage ratio of not less than 1 time;*
- *Current ratio of not less than 1 time;*
- *Positive equity; and*
- *Positive operating cashflows.*

As of December 31, 2025 and 2024, ETHICA has complied with all covenants which were stated in the loan agreement above.

**The Hongkong And Shanghai Banking
Corporation Limited - Short-term Bank Loan**

**Subsidiaries - Pyfa Health Singapore Pte Ltd
("PHSG")**

On July 16, 2024, Pyfa Health Singapore Pte Ltd ("PHSG") signed a Facility Letter and Memorandum of Charge with Bank The Hongkong and Shanghai Banking Corporation Limited, Singapore Branch for a loan facility in the form of a Multi-Currency Credit Facility of up to US\$15,000,000 or equivalents with others currencies. The interest rate will follow the bank's cost of funds plus an applicable margin of 1.50% per annum or other interest rate notified by the bank in writing.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

15. UTANG USAHA - PIHAK KETIGA

- a. Akun ini merupakan liabilitas kepada para pemasok atas pembelian persediaan. Rincian utang usaha - pihak ketiga berdasarkan mata uang adalah sebagai berikut:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Pihak ketiga:		
Dolar Australia		
(\$AU20.738.933 pada tanggal 31 Desember 2025 dan (\$AU17.025.059 pada tanggal 31 Desember 2024)	233.416.690.915	171.644.604.351
Rupiah	43.101.186.409	50.164.758.216
Euro		
(EUR614.111 pada tanggal 31 Desember 2025 dan EUR491.826 pada tanggal 31 Desember 2024)	12.130.534.583	8.287.916.821
Dolar Amerika Serikat		
(\$AS245.394 pada tanggal 31 Desember 2025 dan \$AS591.970 pada tanggal 31 Desember 2024)	4.118.202.108	9.567.426.964
Total	292.766.614.015	239.664.706.352

- b. Rincian umur utang usaha - pihak ketiga adalah sebagai berikut:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Belum jatuh tempo	203.757.236.706	108.036.242.931
1 - 30 hari	56.527.041.016	97.255.529.110
31 - 60 hari	20.217.825.755	21.084.346.374
Lebih dari 60 hari	12.264.510.538	13.288.587.937
Total	292.766.614.015	239.664.706.352

15. TRADE PAYABLES - THIRD PARTIES

- a. This account represents liabilities to suppliers for purchases of inventories. The details of trade payables - third parties by currency are as follows:

Third parties:	
Australian Dollar	
(AU\$20,738,933 as of December 31, 2025 and (AU\$17,025,059 as of December 31, 2024)	
Rupiah	
Euro	
(EUR614,111 as of December 31, 2025 and EUR491,826 as of December 31, 2024)	
United States Dollar	
(\$US245,394 as of December 31, 2025 and \$US591,970 as of December 31, 2024)	

- b. The aging analysis of trade payables - third parties is as follows:

Not yet due	
1 - 30 days	
31 - 60 days	
More than 60 days	

16. UTANG LAIN-LAIN - PIHAK KETIGA

Akun ini terdiri dari:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Ekstra klaim diskon dan retur	30.971.507.317	25.999.467.555
Jasa profesional	4.256.691.600	1.372.917.561
Unidentify payment	3.228.793.779	1.539.073.478
Pembelian aset tetap	1.477.439.763	2.348.654.455
Pengiriman dan logistik	829.292.289	1.023.524.906
Utilitas	478.579.007	1.028.250.598
Lainnya	27.354.846.137	12.813.337.528
Total	68.597.149.892	46.125.226.081

16. OTHER PAYABLES - THIRD PARTIES

This account consist of:

Extra claim discount and return	
Professional fee	
Unidentify payment	
Purchase of fixed asset	
Freight and logistic	
Utility	
Others	

Pembayaran utang lain-lain diharapkan selesai dalam satu tahun atau kurang (atau dalam siklus normal operasi dari bisnis jika lebih lama), utang tersebut dikelompokkan sebagai liabilitas lancar. Jika tidak, utang tersebut disajikan sebagai liabilitas tidak lancar.

Payment for other payable is expected in one year or less (or in the normal operating cycle of business if longer), they are classified as current liabilities. If not, they are presented as non-current liabilities.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

17. BEBAN AKRUAL

Akun ini terdiri dari:

	31 Desember/December 31,	
	2025	2024
Jasa profesional	37.471.032.665	18.533.029.477
Biaya pemasaran dan diskon tambahan	36.174.056.955	30.671.812.424
Beban bunga	20.361.302.804	13.310.726.331
Insentif pemasaran	6.528.981.385	4.580.430.865
Listrik, air dan telepon	2.590.475.299	4.742.608.807
Lain-lain	33.864.309.982	10.271.345.766
Total	136.990.159.090	82.109.953.670

17. ACCRUED EXPENSES

This account consist of:

Professional fee
Marketing cost and extra discount
Interest expense
Marketing Incentive
Electricity, water and telephone
Others
Total

18. UTANG BANK JANGKA PANJANG

Akun ini terdiri dari:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Entitas anak		
Dolar Australia		
The Hongkong and Shanghai Banking Corporation Ltd. <i>Multi-currency Revolving Facility</i> (\$AU155.000.000 pada tanggal 31 Desember 2025 dan 2024	1.744.525.000.000	1.562.691.400.000
Fasilitas Pinjaman Berjangka (\$AU30.000.000 pada tanggal 31 Desember 2025 dan \$AU47.000.000 pada tanggal 31 Desember 2024)	337.650.000.000	473.848.360.000
<i>Commercial Debtor Finance Facility</i> (\$AU6.890.435 pada tanggal 31 Desember 2025)	77.636.269.681	-
Rupiah		
PT Bank Mandiri (Persero) Tbk Fasilitas Kredit Investasi	66.671.812.052	2.946.533.022
Total	2.226.483.081.733	2.039.486.293.022
Dikurangi:		
Jatuh tempo dalam satu tahun	(184.862.125.758)	(15.743.220.000)
Bagian jangka panjang	2.041.620.955.975	2.023.743.073.022

18. LONG-TERM BANK LOANS

This accounts represents as follow:

Subsidiaries
Australian Dollar
The Hongkong and Shanghai
Banking Corporation Ltd.
Multi-currency Revolving Facility
(AU\$155,000,000 as of
December 31, 2025 and 2024
Term Loan Credit Facility
(AU\$30,000,000 as of
December 31, 2025 and
AU\$47,000,000 as of
December 31, 2024)
Commercial Debtor Finance Facility
(AU\$6,890,435 as of
December 31, 2025)

Rupiah
PT Bank Mandiri (Persero) Tbk
Investment Credit Facility

Total
Less:
current maturities
Non-current portion

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

18. UTANG BANK JANGKA PANJANG (lanjutan)

**The Hongkong And Shanghai Banking
Corporation Limited - Utang Bank Jangka
Panjang**

Entitas anak - Probiotec Pty. Ltd. ("PBP")

Perjanjian Fasilitas Pinjaman telah ditandatangani pada tanggal 24 Juni 2024 antara:

1. Probiotec Pty. Ltd. dan Probiotec Pharma Pty. Ltd., selaku Debitur;
2. Penjamin (*Guarantor*), yang mencakup Probiotec, Probiotec Pharma, serta sejumlah perusahaan terkendali Probiotec baik secara langsung maupun tidak langsung, yaitu: Biotech Pharmaceuticals Australia Pty. Ltd., Probiotec Pharmaceuticals Pty. Ltd., Biotech Pharmaceuticals Pty. Ltd., Probiotec (NSW) Pty. Ltd., South Pack Laboratories (Aust) Pty. Ltd., ABS (Aus) Pty. Ltd., L.J.M. Marketing Services Pty. Ltd., Milton Pharmaceuticals Pty. Ltd., Multipack-LJM Pty. Limited, LJM (NSW) Pty. Ltd., dan HH Packaging Pty. Ltd.; dan
3. The Hongkong and Shanghai Banking Corporation Limited, Cabang Sydney, Australia.

Berdasarkan Perjanjian Fasilitas Pinjaman di atas, Debitur menerima fasilitas-fasilitas pinjaman berupa pinjaman berjangka (*term loan facility*) sebesar \$AU47.000.000, fasilitas *revolving letter of credit* sebesar \$AU13.500.000, dan pembiayaan komersial debitur sebesar \$AU15.000.000 dengan total jumlah fasilitas senilai \$AU75.500.000.

Perjanjian ini diubah pada tanggal 13 Mei 2025 yang mengubah fasilitas *revolving letter of credit* menjadi sebesar \$AU14.000.000 dan pada tanggal 20 Februari 2026 yang mengubah fasilitas pembiayaan komersial debitur menjadi sebesar \$AU22.500.000.

Jangka waktu dari pinjaman ini yaitu tanggal yang jatuh 3 (tiga) tahun sejak tanggal pertama kali penggunaan fasilitas pinjaman diberikan kepada Debitur. Pinjaman ini dikenakan bunga sebesar nilai agregat dari marjin dan nilai dasar Bank yang berlaku sebagaimana dimaksud dalam Perjanjian Fasilitas. Pinjaman ini dijamin dengan semua aset masing-masing Penjamin saat ini dan di masa depan dan semua aset Probiotec Pharma saat ini dan di masa depan dalam bentuk apa pun selain piutang usaha.

18. LONG-TERM BANK LOANS (continued)

**The Hongkong And Shanghai Banking
Corporation Limited - Long-term Bank Loan**

Subsidiaries - Probiotec Pty. Ltd. ("PBP")

Loan Facility Agreement was signed on June 24, 2024 between:

1. Probiotec Pty. Ltd. and Probiotec Pharma Pty. Ltd., as Debtors;
2. Guarantor, which includes Probiotec, Probiotec Pharma, and companies controlled by Probiotec directly or indirectly, namely: Biotech Pharmaceuticals Australia Pty. Ltd., Probiotec Pharmaceuticals Pty. Ltd., Biotech Pharmaceuticals Pty. Ltd., Probiotec (NSW) Pty. Ltd., South Pack Laboratories (Aust) Pty. Ltd., ABS (Aus) Pty. Ltd., L.J.M. Marketing Services Pty. Ltd., Milton Pharmaceuticals Pty. Ltd., Muttipack-LJM Pty. Limited, LJM (NSW) Pty. Ltd., and HH Packaging Pty. Ltd.; and
3. The Hongkong and Shanghai Banking Corporation Limited, Sydney Branch, Australia.

Based on the above Loan Facility Agreement, the Debtors received loan facilities in the form of term loan facility of AU\$47,000,000, revolving letter of credit facility of AU\$13,500,000, and commercial debtor finance facility of AU\$15,000,000 with a total facility amount of AU\$75,500,000.

This agreement was amended on May 13, 2025, which amended the revolving letter of credit facility to \$AU14,000,000, and on February 20, 2026, which amended the commercial debtor financing facility to \$AU22,500,000.

The term of this loan is the date that falls 3 (three) years from the date the loan facility was first used by the Debtors. This loan bears interest at the aggregate value of the applicable Bank's margin and base rate as referred to in the Facility Agreement. This loan is secured by all current and future assets of each of the guarantors and all current and future assets of Probiotec Pharma in any form other than trade receivables.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

18. UTANG BANK JANGKA PANJANG (lanjutan)

**The Hongkong And Shanghai Banking
Corporation Limited - Utang Bank Jangka
Panjang (lanjutan)**

**Entitas anak - Probiotec Pty. Ltd. ("PBP")
(lanjutan)**

Sehubungan dengan perjanjian pinjaman di atas, PBP wajib memenuhi beberapa persyaratan dan mempertahankan rasio keuangan tertentu sebagai berikut:

- *Fixed charge cover ratio* tidak kurang dari 1,5 kali; dan
- *Net leverage ratio* tidak lebih dari 2,5 kali.

Pada tanggal 31 Desember 2025 and 2024, PBP telah memenuhi semua persyaratan sebagaimana diatur dalam perjanjian pinjaman tersebut di atas.

Entitas anak - Pyfa Australia Pty. Ltd ("PAPL")

PAPL telah menandatangani *Multicurrency Term Facility Subscription Agreement* bersama dengan HSBC Cabang Singapura ("HSBC") tertanggal 3 Mei 2024 yang telah diamendemen dengan *Amendment and Restatement Agreement* tertanggal 4 Desember 2024 dengan jumlah fasilitas pinjaman yang diberikan oleh HSBC kepada PAPL adalah sebesar \$AU155.000.000. Fasilitas tersebut akan jatuh tempo dalam waktu 5 tahun sejak tanggal utilisasi pinjaman dan akan dibayar secara bertahap berdasarkan ketentuan perjanjian.

Berdasarkan perjanjian tanggal 4 Desember 2024 yang dibuat di antara oleh PAPL dan HSBC, aset dari PAPL yang disepakati untuk dijaminkan adalah 83.773.406 lembar saham Probiotec Pty. Ltd. ("PBP") yang dimiliki PAPL ("Saham yang Dijaminkan"), termasuk hak dan keuntungan yang melekat pada saham tersebut, efek yang dapat diperdagangkan yang dimiliki PAPL pada PBP baik untuk saat ini maupun untuk masa yang akan datang dan efek lain yang disepakati dari waktu ke waktu, dan properti PAPL baik yang sudah ada maupun yang akan ada di masa yang akan datang.

18. LONG-TERM BANK LOANS (continued)

**The Hongkong And Shanghai Banking
Corporation Limited - Long-term Bank Loan
(continued)**

**Subsidiaries - Probiotec Pty. Ltd. ("PBP")
(continued)**

In respect of the above loan agreement, the PBP have to comply several covenants and maintain certain financial ratios as follows:

- *Fixed charge cover ratio* of not less than 1.5 times; and
- *Net leverage ratio* of not more than 2.5 times.

As of December 31, 2025 and 2024, PBP has complied with all covenants which were stated in the loan agreement above.

Subsidiaries - PYFA Australia Pty. Ltd ("PAPL")

PAPL has signed a Multicurrency Term Facility Subscription Agreement with HSBC Singapore Branch ("HSBC") dated May 3, 2024, which is amended with an Amendment and Restatement Agreement dated December 4, 2024, with the amount of loan facility provided by HSBC to PAPL amounting to AU\$155,000,000. The facility will due within 5 years from the loan utilization date and will be paid in installment based on the terms of agreement.

Based on the agreement dated December 4, 2024, made between PAPL and HSBC, the assets of PAPL agreed to be pledged are 83,773,406 shares of Probiotec Pty. Ltd. ("PBP") owned by PAPL ("Pledged Shares"), including the rights and benefits attached to those shares, both present and any future tradable securities owned by PAPL in PBP or other securities agreed upon from time to time, as well as both present and future properties of PAPL.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

18. UTANG BANK JANGKA PANJANG (lanjutan)

**PT Bank Mandiri (Persero) Tbk - Utang Bank
Jangka Panjang**

**Entitas anak - PT Ethica Industri Farmasi
("ETHICA")**

Berdasarkan Perjanjian Kredit Investasi I No. WCO.JSD/1994/KI/2024 tanggal 16 Juli 2024 dan Perjanjian Kredit Investasi II No. WCO.CL2/0035/KI/2025 tanggal 31 Januari 2025, ETHICA memperoleh Fasilitas Kredit Investasi I dengan limit Rp7.500.000.000 dan Fasilitas Kredit Investasi II dengan limit sebesar Rp120.000.000.000. Perjanjian Kredit di atas, diamandemen melalui Addendum No. WCO.CL2/0035/KI/2025 tanggal 30 Januari 2026, dimana ETHICA mendapatkan dua Fasilitas Kredit dengan limit masing-masing sebesar Rp65.000.000.000 dan Rp55.000.000.000. Fasilitas Kredit tersebut akan dibayar melalui pembayaran angsuran bulanan sampai dengan tanggal 30 Januari 2033.

Pinjaman ini dijamin dengan jaminan berupa tanah dan bangunan termasuk mesin dan peralatan pabrik dengan bukti kepemilikan Sertifikat Hak Guna Bangunan Nomor 5788/Jayamukti, atas nama ETHICA, yang telah diikat Hak Tanggungan ke-1 (satu) sebesar Rp103.000.000.000, dan Hak Tanggungan ke-2 (dua) sebesar minimal Rp120.000.000.000, mesin dan peralatan pendukung yang diikat jaminan fidusia sebesar Rp9.400.000.000, fidusia atas persediaan (Catatan 7) senilai Rp62.500.000.000 dan piutang usaha (Catatan 5) senilai Rp40.000.000.000.

Sehubungan dengan perjanjian pinjaman di atas, ETHICA wajib memenuhi beberapa persyaratan dan mempertahankan rasio keuangan tertentu sebagai berikut:

- *Debt to equity ratio* tidak lebih dari 1 kali;
- *Debt service coverage ratio* tidak kurang dari 1 kali;
- *Current ratio* tidak kurang dari 1 kali;
- Ekuitas positif; dan
- Arus kas operasi positif.

18. LONG-TERM BANK LOANS (continued)

**PT Bank Mandiri (Persero) Tbk - Long-Term
Bank Loans**

**Subsidiaries - PT Ethica Industri Farmasi
("ETHICA")**

Based on Investment Credit Agreement I No. WCO.JSD/1994/KI/2024 dated July 16, 2024, and on Investment Credit Agreement II No. WCO.CL2/0035/KI/2025 dated January 31, 2025, ETHICA obtained Investment Credit Facility I with a limit of Rp7,500,000,000 and Investment Credit Facility II with a limit of Rp120,000,000,000. The above Credit Agreement is amended through Addendum No. WCO.CL2/0035/KI/2025 dated January 30, 2026, where the ETHICA obtained two Credit Facilities with maximum credit limit of Rp65,000,000,000 and Rp55,000,000,000, respectively. The Credit Facilities will be paid through monthly installments until January 30, 2033.

This loan is secured by collateral in the form of land and buildings, including machinery and factory equipment, with proof of ownership via the Building Use Rights Certificate No. 5788/Jayamukti, under the name of ETHICA, which has been encumbered with the 1st Mortgage Rights (Hak Tanggungan ke-1) amounting to Rp103,000,000,000, and the 2nd Mortgage Rights (Hak Tanggungan ke-2) with a minimum value of Rp120,000,000,000, machinery and supporting equipment are secured with a fiduciary guarantee worth Rp9,400,000,000, fiduciary rights on inventory (Note 7) valued at Rp62,500,000,000, and accounts receivable (Note 5) valued at Rp40,000,000,000.

In respect of the above loan agreement, the ETHICA have to comply several covenants and maintain certain financial ratios as follows:

- *Debt to equity ratio* of not more than 1 time;
- *Debt service coverage ratio* of not less than 1 time;
- *Current ratio* of not less than 1 time;
- Positive equity; and
- Positive operating cashflows.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

18. UTANG BANK JANGKA PANJANG (lanjutan)

**PT Bank Mandiri (Persero) Tbk - Utang Bank
Jangka Panjang (lanjutan)**

**Entitas anak - PT Ethica Industri Farmasi
("ETHICA") (lanjutan)**

Pada tanggal 31 Desember 2025 dan 2024, ETHICA telah memenuhi semua persyaratan sebagaimana diatur dalam perjanjian pinjaman tersebut di atas.

ETHICA menerima Surat Pemberitahuan No. CM2.WDI/0329/2026 tanggal 13 Maret 2026 mengenai penyesuaian tingkat suku bunga menjadi 8,00% per tahun yang akan berlaku 1 April 2026.

18. LONG-TERM BANK LOANS (continued)

**PT Bank Mandiri (Persero) Tbk - Long-Term
Bank Loans (continued)**

**Subsidiaries - PT Ethica Industri Farmasi
("ETHICA") (continued)**

As of December 31, 2025 and 2024, ETHICA has complied with all covenants which were stated in the loan agreement above.

ETHICA has received Notification Letter No. CM2.WDI/0329/2026 dated March 13, 2026, regarding the adjustment of the interest rate to 8.00% per annum, which will take effect on April 1, 2026.

19. UTANG OBLIGASI - NETO

Rincian akun utang obligasi - neto adalah sebagai berikut:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Nilai nominal		
Obligasi Berkelanjutan I Pyridam Farma Tahap I Tahun 2022	400.000.000.000	400.000.000.000
Obligasi Berkelanjutan I Pyridam Farma Tahap II Tahun 2023	-	400.000.000.000
Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024	400.000.000.000	400.000.000.000
Obligasi Berkelanjutan II Pyridam Farma Tahap I Tahun 2025	420.000.000.000	-
Total nilai nominal	1.220.000.000.000	1.200.000.000.000
Dikurangi biaya penerbitan obligasi yang belum diamortisasi:		
Obligasi Berkelanjutan I Pyridam Farma Tahap I Tahun 2022	(700.000.000)	(1.300.000.000)
Obligasi Berkelanjutan I Pyridam Farma Tahap II Tahun 2023	-	(1.125.000.000)
Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024	(166.666.667)	(1.166.666.670)
Obligasi Berkelanjutan II Pyridam Farma Tahap I Tahun 2025	(1.750.000.000)	-
Total biaya penerbitan obligasi yang belum diamortisasi	(2.616.666.667)	(3.591.666.670)
Total utang obligasi - neto	1.217.383.333.333	1.196.408.333.330
Dikurangi: bagian yang jatuh tempo dalam waktu satu tahun	-	(398.875.000.000)
Bagian jangka panjang	1.217.383.333.333	797.533.333.330

Pada tanggal 8 Maret 2022, Perusahaan melakukan Penawaran Umum Obligasi Berkelanjutan I Pyridam Farma Tahap I tahun 2022 sebesar Rp400.000.000.000 dengan tingkat bunga 9,5% per tahun dan jatuh tempo dalam 5 (lima) tahun. Perusahaan mencatatkan obligasinya pada Bursa Efek Indonesia pada 9 Maret 2022.

19. BONDS PAYABLE - NET

The details of bonds payable - net are as follows:

Nilai nominal	Nominal value
Obligasi Berkelanjutan I Pyridam Farma Tahap I Tahun 2022	Continuing Bonds I Pyridam Farma Phase I Year 2022
Obligasi Berkelanjutan I Pyridam Farma Tahap II Tahun 2023	Continuing Bonds I Pyridam Farma Phase II Year 2023
Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024	Continuing Bonds I Pyridam Farma Phase III Year 2024
Obligasi Berkelanjutan II Pyridam Farma Tahap I Tahun 2025	Continuing Bonds II Pyridam Farma Phase I Year 2025
Total nilai nominal	Total nominal value
Dikurangi biaya penerbitan obligasi yang belum diamortisasi:	Less unamortized bonds issuance cost:
Obligasi Berkelanjutan I Pyridam Farma Tahap I Tahun 2022	Continuing Bonds I Pyridam Farma Phase I Year 2022
Obligasi Berkelanjutan I Pyridam Farma Tahap II Tahun 2023	Continuing Bonds I Pyridam Farma Phase II Year 2023
Obligasi Berkelanjutan I Pyridam Farma Tahap III Tahun 2024	Continuing Bonds I Pyridam Farma Phase III Year 2024
Obligasi Berkelanjutan II Pyridam Farma Tahap I Tahun 2025	Continuing Bonds II Pyridam Farma Phase I Year 2025
Total biaya penerbitan obligasi yang belum diamortisasi	Total unamortized bonds issuance cost
Total utang obligasi - neto	Total bonds payable - net
Dikurangi: bagian yang jatuh tempo dalam waktu satu tahun	Less: current portion
Bagian jangka panjang	Long-term portion

On March 8, 2022, the Company offered bond offering of Continuing Bonds I Pyridam Farma phase I year 2022 with nominal value of Rp400,000,000,000 and bears 9.5% interest per year and payable will due within 5 (five) years. These bonds were listed in the Indonesian Stock Exchange on March 9, 2022.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

19. UTANG OBLIGASI - NETO (lanjutan)

Pada tanggal 15 September 2023, Perusahaan melakukan Penawaran Umum Obligasi Berkelanjutan I Pyridam Farma Tahap II tahun 2023 sebesar Rp400.000.000.000 dengan tingkat bunga 9,5% per tahun dan jatuh tempo dalam 2 (dua) tahun. Perusahaan mencatatkan obligasinya pada Bursa Efek Indonesia pada 21 September 2023. Obligasi ini sudah dilunasi pada September 2025.

Pada tanggal 25 Januari 2024, Perusahaan melakukan Penawaran Umum Obligasi Berkelanjutan I Pyridam Farma Tahap III tahun 2024 sebesar Rp400.000.000.000 dengan tingkat bunga 9,5% per tahun dan jatuh tempo dalam 2 (dua) tahun. Perusahaan mencatatkan obligasinya pada Bursa Efek Indonesia pada 26 Februari 2024. Hasil dari obligasi ini digunakan untuk pengembangan usaha Perusahaan termasuk tidak terbatas pada biaya untuk ekspansi, biaya belanja modal, biaya bahan baku, biaya operasional, biaya pemasaran, biaya pengembangan produk, dan biaya lain-lain yang diperlukan.

Berdasarkan Rapat Umum Pemegang Obligasi seperti yang diaktakan dengan Akta Notaris Pratiwi Handayani, S.H., M.Kn., No. 10 dan 12 tanggal 21 November 2025, para pemegang Obligasi Berkelanjutan I Pyridam Farma Tahap III tahun 2024, menyetujui perubahan Pasal 5.3 dari Perjanjian Perwaliamanatan untuk mengubah jangka waktu obligasi dari 2 (dua) tahun menjadi 5 (lima) tahun sejak tanggal penerbitan obligasi tersebut.

Pada tanggal 9 Juli 2025, Perusahaan melakukan Penawaran Umum Obligasi Berkelanjutan II Pyridam Farma tahap I tahun 2025 sebesar Rp420.000.000.000 dengan tingkat bunga 9% per tahun dan jatuh tempo dalam 3 (tiga) tahun. Perusahaan memperoleh pernyataan efektif dari OJK tanggal 30 Juni 2025 perihal Pemberitahuan Efektifnya Pernyataan Pendaftaran.

Hasil bersih yang diperoleh dari obligasi ini digunakan untuk pembayaran Obligasi Berkelanjutan I Pyridam Farma Tahap II tahun 2023 sisanya untuk modal kerja Grup. Seluruh utang obligasi telah dicatatkan di Bursa Efek Indonesia dan diterbitkan dalam mata uang Rupiah.

Perjanjian perwaliamanatan untuk obligasi mengatur ketentuan finansial yang harus dipenuhi oleh Perusahaan untuk memelihara DER ("Debt Equity Ratio") tidak lebih dari 5x. Pada tanggal 31 Desember 2025 dan 2024 Perusahaan telah memenuhi ketentuan tersebut.

19. BONDS PAYABLE - NET (continued)

On September 15, 2023, the Company offered bond offering of Continuing Bonds I Pyridam Farma phase II year 2023 with nominal value of Rp400,000,000,000 and bears 9.5% interest rate per year and payable will due within 2 (two) years. These bonds were listed in the Indonesian Stock Exchange on September 21, 2023. These bonds were fully repaid in September 2025.

On January 25, 2024, the Company conducted a Public Offering of Pyridam Farma Phase III Continuing Bonds I year 2024 in the amount of Rp400,000,000,000 with an interest rate of 9.5% per annum and maturing in 2 (two) years. The Company listed its bonds on the Indonesia Stock Exchange on February 26, 2024. The proceeds of these bonds are used for the development of the Company's business including but not limited to costs for expansion, capital expenditure costs, raw material costs, operational costs, marketing costs, product development costs, and other necessary miscellaneous costs.

Based on the General Meeting of the Bondholders as notarized by Notarial Deed No. 10 and 12 of Pratiwi Handayani, S.H., M.Kn., dated November 21, 2025, the bondholders of Pyridam Farma Phase III Continuing Bonds I Year 2024 approved the amendmend of Article 5.3 of the Bond Indenture to change the terms of the bonds from 2 (two) years to 5 (five) years from the issuance date of the bonds.

On July 9, 2025, the Company offered bond offering of Continuing Bonds II Pyridam Farma tahap I year 2025 with nominal value of Rp420,000,000,000 and bears 9% interest rate per year and payable will due within 3 (three) years. The Company obtained an effective statement from OJK on June 30, 2025 regarding the Notification of the Effectiveness of the Registration Statement.

The net proceeds from the bonds were used for repayment of the Continuing Bonds I Pyridam Farma phase II year 2023 and working capital of the Group. All bonds issued are listed on the Indonesia Stock Exchange and denominated in Rupiah.

The trustee agreement for the bonds set up a financial covenant for the Company to maintain the DER ("Debt Equity Ratio") to not more than 5x. As of December 31, 2025 and 2024, the Company has complied with the aforementioned covenant.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

20. LIABILITAS IMBALAN KERJA KARYAWAN

Rincian beban imbalan kerja karyawan adalah sebagai berikut:

	31 Desember 2025/ December 31, 2025
Liabilitas imbalan kerja karyawan jangka pendek	139.005.188.891
Liabilitas imbalan kerja karyawan jangka panjang	46.764.442.697
Total	185.769.631.588

Pada tanggal 31 Desember 2025 dan 2024, Grup mengakui liabilitas imbalan kerja karyawan jangka pendek masing-masing sebesar Rp139.005.188.891 dan Rp127.335.014.707 merupakan liabilitas imbalan kerja atas cuti tahunan, gaji, *superannuation*, bonus dan tunjangan hari raya.

Liabilitas Imbalan Kerja Karyawan Jangka Panjang

Pada tanggal 31 Desember 2025 dan 2024, Grup mengakui liabilitas imbalan kerja karyawan yang masing-masing jumlahnya ditentukan melalui perhitungan aktuarial yang dilakukan oleh Kantor Konsultan Aktuarial Steven Mourits, aktuaris independen, berdasarkan laporan No. 1378/MR-EP-PSAK219-PFRM/III/2026 hingga No. 1380/MR-EP-PSAK219-EIFR/III/2026 tertanggal 26 Maret 2026 untuk 31 Desember 2025 dan No. 1414/MR-EP-PSAK219-PFRM/III/2025 hingga No. 1416/MR-EP-PSAK219-EIFR/III/2025 tertanggal 24 Maret 2025 untuk 31 Desember 2024.

Liabilitas imbalan kerja karyawan tersebut dihitung dengan menggunakan metode "Projected Unit Credit" dan asumsi - asumsi sebagai berikut:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Tingkat diskonto	7,10% - 7,15%	7,10% - 7,15%
Tingkat kenaikan gaji	4,00% - 5,00%	5,00% - 10,00%
Tingkat kematian	TMI 4 - 2019	TMI 4 - 2019
Usia pensiun normal	57 - 58 tahun/year	57 - 58 tahun/year

20. EMPLOYEE BENEFITS LIABILITIES

Details of employee benefits expense are as follows:

	31 Desember 2024/ December 31, 2024	
127.335.014.707		Short-term employee benefits liabilities
50.532.788.262		Long-term employee benefits liabilities
177.867.802.969		Total

As of December 31, 2025 and 2024, the Group recognized short-term employee benefits amounted to Rp139,005,188,891 and Rp127,335,014,707, respectively mainly represent liabilities employee benefits for annual leave, salary, *superannuation*, bonuses and holiday allowances.

Long-term Employee Benefits Liabilities

As of December 31, 2025 and 2024, the Group recognized employee benefits liabilities amounting when were determined through actuarial valuations performed by Kantor Konsultan Aktuarial Steven Mourits, an independent actuary, based on its report 1378/MR-EP-PSAK219-PFRM/III/2026 until No. 1380/MR-EP-PSAK219-EIFR/III/2026 dated March 26, 2025 for December 31, 2025 and 1414/MR-EP-PSAK219-PFRM/III/2025 until No. 1416/MR-EP-PSAK219-EIFR/III/2025 dated March 24, 2025 for December 31, 2024.

The employee benefits liabilities are calculated using the "Projected Unit Credit" method and are based on the following assumptions:

Discount rate
Salary increase rate
Mortality rate
Normal retirement age

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**20. LIABILITAS IMBALAN KERJA KARYAWAN
(lanjutan)**

Beban imbalan kerja yang diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian adalah sebagai berikut:

	Tahun yang berakhir pada tanggal 31 Desember/ Year ended December 31,	
	2025	2024
Beban jasa kini	5.597.859.643	5.659.782.505
Beban jasa lalu	(3.165.284.676)	(2.408.028.398)
Beban bunga	2.403.122.162	2.070.511.673
Pengukuran kembali	-	(33.602.000)
Penyesuaian liabilitas atas transfer keluar (masuk) karyawan	(180.450.732)	1.831.902
Jumlah imbalan sebelum kelebihan pembayaran	4.655.246.397	5.290.495.682
Kelebihan pembayaran imbalan	20.659.556	1.035.755
Jumlah	4.675.905.953	5.291.531.437

Perubahan nilai kini kewajiban imbalan pasti adalah sebagai berikut:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,	
	2025	2024
Nilai kini kewajiban imbalan pasti pada tanggal 1 Januari	37.095.769.902	34.901.002.103
Beban imbalan kerja yang diakui pada laba rugi:		
- Beban jasa kini	5.597.859.643	5.659.782.505
- Beban jasa lalu	(3.165.284.676)	(2.408.028.398)
- Beban bunga	2.403.122.162	2.070.511.673
- Provisi untuk pembayaran imbalan di luar provisi yang dihitung	20.659.556	1.035.755
- <i>Transfer in (out)</i>	(180.450.732)	1.831.902
- Pengukuran kembali atas NKKIP hanya untuk IJPL	-	(33.602.000)
Pengukuran kembali liabilitas imbalan pasti neto yang diakui pada (penghasilan) rugi komprehensif lain:		
- Kerugian (keuntungan) aktuarial yang timbul dari penyesuaian atas pengalaman	1.936.932.974	(484.639.485)
- Keuntungan aktuarial yang timbul dari perubahan asumsi keuangan	(5.918.163.604)	(2.012.849.178)
Pembayaran manfaat	(2.474.705.702)	(598.239.220)
Kelebihan pembayaran imbalan	(20.659.556)	(1.035.755)
Nilai kini kewajiban imbalan pasti pada tanggal 31 Desember	35.295.079.967	37.095.769.902

20. EMPLOYEE BENEFITS LIABILITIES (continued)

The related expenses recognized in the consolidated statement of profit or loss and other comprehensive income are as follows:

Current service cost
Past service cost
Interest cost
Remeasurement
Liability released due to employee transferred out (in)
Total before excess benefit payment
Excess benefits payment

The changes in the present value of defined benefit obligation are as follows:

Present value of defined benefit obligation as of January 1
Employee benefits expenses recognized in profit or loss:
Current service cost -
Past service cost -
Interest cost -
Provision for excess benefit payment -
Transfer in (out) -
Remeasurements of PVDBO - only for OLTEB
Remeasurement of net defined benefit liability recognized in other comprehensive (income) loss:
Actuarial gain (loss) due to - experience adjustment
Actuarial gains due to - changes in financial assumptions
Benefits paid
Excess benefits payment
Present value of defined benefit obligation as of December 31

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**20. LIABILITAS IMBALAN KERJA KARYAWAN
(lanjutan)**

Mutasi liabilitas imbalan kerja karyawan jangka panjang yang diakui di laporan posisi keuangan konsolidasian adalah sebagai berikut:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,	
	2025	2024
Saldo awal	37.095.769.902	34.901.002.103
Beban tahun berjalan	4.655.246.397	7.699.559.835
Biaya jasa lalu atas perubahan imbalan	-	(2.408.028.398)
Rugi aktuarial	(3.981.230.631)	(2.497.488.663)
Pembayaran tahun berjalan	(2.474.705.701)	(599.274.975)
Saldo akhir	35.295.079.967	37.095.769.902

Dampak terhadap nilai kewajiban imbalan pasti dari perubahan yang mungkin terjadi pada asumsi aktuarial ditunjukkan pada tabel berikut:

	Kenaikan 1%/ 1% Increase		Penurunan 1%/ 1% Decrease	
	2025	2024	2025	2024
Tingkat diskonto	(2.741.623.437)	(2.280.055.276)	3.138.008.946	2.603.846.573
Tingkat kenaikan gaji masa depan	3.264.784.967	2.731.264.846	(2.894.481.843)	(2.425.543.479)

Perkiraan profil jatuh tempo kewajiban imbalan pasti pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Dalam waktu 12 bulan ke depan	3.671.704.568	9.815.105.108
Antara 1 sampai 2 tahun	1.689.667.958	2.610.706.403
Antara 2 sampai 5 tahun	4.993.266.479	9.014.711.512
Di atas 5 tahun	98.123.861.108	91.649.556.381

21. MODAL SAHAM

Pada tanggal 31 Desember 2025 dan 2024, susunan kepemilikan saham sesuai dengan pencatatan PT Sinartama Gunita selaku Biro Administrasi Efek adalah sebagai berikut:

31 Desember 2025/ December 31, 2025				
Nama Pemegang Saham	Jumlah saham ditempatkan dan disetor penuh/ Number of shares issued and fully paid	Persentase kepemilikan/ Percentage of ownership	Total/Total	Name of Shareholders
Rejuve Global Investment Pte Ltd	6.793.427.177	60,45%	679.342.717.700	Rejuve Global Investment Pte Ltd
PT Asuransi Jiwa Starinvestama	572.628.400	5,10%	57.262.840.000	PT Asuransi Jiwa Starinvestama
Masyarakat (masing-masing di bawah 5%)	3.870.637.217	34,45%	387.063.721.700	Public (each below 5%)
Total	11.236.692.794	100,00%	1.123.669.279.400	Total

20. EMPLOYEE BENEFITS LIABILITIES (continued)

Movements in the liability for post-employment benefits recognized in the consolidated statements of financial position are as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,		
	2025	2024	
Saldo awal	37.095.769.902	34.901.002.103	Beginning balance
Beban tahun berjalan	4.655.246.397	7.699.559.835	Expense during the year
Biaya jasa lalu atas perubahan imbalan	-	(2.408.028.398)	Past service cost due to plan amendment
Rugi aktuarial	(3.981.230.631)	(2.497.488.663)	Actuarial loss
Pembayaran tahun berjalan	(2.474.705.701)	(599.274.975)	Payments during the year
Saldo akhir	35.295.079.967	37.095.769.902	Ending balance

The impact to the value of the defined benefit obligation of a reasonably possible change to actuarial assumption is presented in the table below:

	Kenaikan 1%/ 1% Increase		Penurunan 1%/ 1% Decrease		
	2025	2024	2025	2024	
Tingkat diskonto	(2.741.623.437)	(2.280.055.276)	3.138.008.946	2.603.846.573	Discount rate
Tingkat kenaikan gaji masa depan	3.264.784.967	2.731.264.846	(2.894.481.843)	(2.425.543.479)	Future salary increase rate

The estimated maturity profile of the defined benefit plan as of December 31, 2025 and 2024 is as follow:

21. SHARE CAPITAL

As of December 31, 2025 and 2024, the composition of stockholders based on the records maintained by PT Sinartama Gunita, the Shares Administration Agency, are as follows:

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

21. MODAL SAHAM (lanjutan)

Pada tanggal 31 Desember 2025 dan 2024, susunan kepemilikan saham sesuai dengan pencatatan PT Sinartama Gunita selaku Biro Administrasi Efek adalah sebagai berikut: (lanjutan)

31 Desember 2024/December 31, 2024

Nama Pemegang Saham	Jumlah saham ditempatkan dan disetor penuh/ Number of shares issued and fully paid	Persentase kepemilikan/ Percentage of ownership	Total/Total	Name of Shareholders
Rejuve Global Investment Pte Ltd	6.763.997.777	60,20%	676.399.777.700	Rejuve Global Investment Pte Ltd
PT Asuransi Jiwa Starinvestama	572.628.400	5,10%	57.262.840.000	PT Asuransi Jiwa Starinvestama
Masyarakat (masing-masing di bawah 5%)	3.900.053.823	34,70%	390.005.382.300	Public (each below 5%)
Total	11.236.680.000	100,00%	1.123.668.000.000	Total

Berdasarkan pencatatan Biro Administrasi Efek di atas, pada tanggal 31 Desember 2025 dan 2024, Bedjo Stefanus, Direktur Perusahaan, memiliki saham Perusahaan masing-masing sebanyak 13.310.000 saham.

Berdasarkan Akta Notaris Mochamad Nova Faisal, S.H., M.Kn., No. 2 tanggal 4 Januari 2024, para pemegang saham Perusahaan menyetujui untuk meningkatkan modal dasar dari 1.600.000.000 saham menjadi 38.000.000.000 saham yang telah disetujui oleh Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-000555.AH.01.02.Tahun 2024 tanggal 4 Januari 2024.

Peningkatan modal dasar sehubungan aksi korporasi Perusahaan berupa Peningkatan Modal dengan Memberikan Hak Memesan Efek Terlebih Dahulu I ("PMHMETD I") dalam jumlah sebanyak-banyaknya 10.701.600.000 saham baru, dengan nilai harga pelaksanaan sebesar Rp100 per saham, sehingga jumlah dana yang akan diterima Perusahaan dalam Penawaran PMHMETD I adalah sebanyak-banyaknya Rp1.070.160.000.000.

Bersamaan dengan PMHMETD I ini, Perusahaan juga menerbitkan sebanyak 178.360.000 Waran Seri I atau sebanyak 33,33% dari jumlah modal ditempatkan dan disetor penuh pada saat Pernyataan Pendaftaran dalam rangka PMHMETD I, dengan dana hasil pelaksanaan Waran Seri I adalah sebanyak-banyaknya Rp142.688.000.000 dengan nilai pelaksanaan Rp800 per Waran.

Adapun efektifnya pernyataan pendaftaran dalam rangka PMHMETD I telah diterima dari OJK pada tanggal 3 April 2024 melalui Surat No. S-54/D.04/2024 perihal Pemberitahuan Efektifnya Pernyataan Pendaftaran.

21. SHARE CAPITAL (continued)

As of December 31, 2025 and 2024, the composition of stockholders based on the records maintained by PT Sinartama Gunita, the Shares Administration Agency, are as follows: (continued)

Based on the above records maintained by the Shares Administration Agency, as of December 31, 2025 and 2024, Bedjo Stefanus, the Company's Director, owned the Company's shares amounting to 13,310,000 shares, respectively.

Based on the Notarial Deed No. 2 dated January 4, 2024 of Mochamad Nova Faisal, S.H., M.Kn., the Company's shareholders agreed to increase the authorized capital from 1,600,000,000 shares to 38,000,000,000 shares that has been approved by the Ministry of Law and Human Rights of Republic of Indonesia based on its Decision Letter No. AHU-000555.AH.01.02. Year 2024 dated January 4, 2024.

The increase in authorized paid capital in connection with the Company's corporate action in the form of Capital Increase by Granting Pre-emptive Rights I ("PMHMETD I") in the maximum amount of 10,701,600,000 new shares, with an exercise price value amounting to Rp100 per share, therefore the amount of funds that the Company will receive in the PMHMETD I Offering is a maximum of Rp1,070,160,000,000.

Simultaneously with PMHMETD I, the Company also issued 178,360,000 Series I Warrants or 33.33% of the total issued and fully paid capital at the time of the Registration Statement in the context of PMHMETD I, with funds from the exercise of Series I Warrants amounting to a maximum of Rp142,688,000,000 with exercise price Rp800 per Warrant.

The effectiveness of the registration statement for PMHMETD I was received from the OJK on April 3, 2024 via Letter No. S-54/D.04/2024 regarding Notification of Effectiveness of Registration Statement.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

22. TAMBAHAN MODAL DISETOR - NETO

Pada tanggal 31 Desember 2025 dan 2024, rincian akun tambahan modal disetor - neto adalah sebagai berikut:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Agio saham dari penawaran umum saham kepada masyarakat tahun 2001 120.000.000 saham dengan dengan nilai nominal Rp100 per saham dan harga penawaran Rp105 per saham	600.000.000	600.000.000
Biaya emisi efek ekuitas	(1.550.921.499)	(1.550.921.499)
Subtotal	(950.921.499)	(950.921.499)
Agio saham dari dividen saham tahun 2002 sejumlah 15.080.000 saham dengan harga pasar Rp300 per saham	3.016.000.000	3.016.000.000
Uang muka pelaksanaan waran	-	1.504.800
Agio pelaksanaan waran	8.955.800	-
Total	2.074.034.301	2.066.583.301

Selama 2025 jumlah waran yang dikonversi sebanyak 12.794 dengan nilai nominal Rp100 per saham dan harga pelaksanaan sebesar Rp800 per waran.

22. ADDITIONAL PAID-IN CAPITAL - NET

As of December 31, 2025 and 2024, the details of additional paid-in capital - net are as follows:

Additional paid-in capital from initial public offering in 2001 120,000,000 shares with par value of Rp100 per share and offered at Rp105 per share	Stock issuance cost
Sub-total	
Additional paid-in capital from stock dividends in 2002 totalling 15,080,000 shares with market price at Rp300 per share	Advance for warrant exercise
Additional paid-in capital from exercise of warrants	
Total	

During 2025 a total of 12,794 warrants were converted with par value of Rp100 per share and an exercise price of Rp800 per warrant.

23. PENDAPATAN NETO

Rincian pendapatan neto adalah sebagai berikut:

	Tahun yang Berakhir pada Tanggal 31 Desember Year Ended December 31,	
	2025	2024
Produk farmasi, kecantikan dan jasa maklon	3.015.431.339.036	2.119.334.669.332
Produk alat kesehatan	17.103.524.862	18.314.844.428
Total	3.032.534.863.898	2.137.649.513.760
Retur dan potongan penjualan	(272.112.812.583)	(216.837.681.173)
Neto	2.760.422.051.315	1.920.811.832.587

Pada tahun 2025, pelanggan dengan nilai pendapatan melebihi 10% dari total pendapatan adalah PT Mega Inter Distrindo dengan persentase sebesar 19%. Sedangkan untuk tahun 2024, tidak ada spesifik pelanggan dengan jumlah pendapatan yang melebihi 10% dari jumlah pendapatan neto konsolidasian.

23. NET REVENUES

The details of net revenues are as follows:

Pharmaceutical products, esthetic and toll manufacturing service	Medical equipment products
Total	
Sales return and discount	
Net	

In 2025, individual customers whose revenue contribution exceeded 10% of the consolidated net revenue is PT Mega Inter Distrindo with percentage of 19%. In comparison, for the year 2024, no individual customers whose revenue contribution exceeded 10% of the consolidated net revenue.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

24. BEBAN POKOK PENDAPATAN

Rincian beban pokok pendapatan adalah sebagai berikut:

	Tahun yang Berakhir pada Tanggal 31 Desember Year Ended December 31,	
	2025	2024
Bahan baku dan kemasan	810.936.858.031	542.325.759.197
Upah buruh langsung	568.076.976.400	333.527.477.862
Beban pabrikasi	790.226.953.020	462.760.474.831
Jumlah beban produksi	2.169.240.787.451	1.338.613.711.890
Persediaan barang dalam proses		
Awal tahun	22.342.277.349	19.060.710.505
Akhir tahun	(33.552.864.424)	(22.342.277.349)
Harga pokok produksi	2.158.030.200.376	1.335.332.145.046
Persediaan barang jadi		
Awal tahun	133.546.138.165	120.284.837.940
Akhir tahun	(165.575.712.695)	(133.546.138.165)
Subtotal - Beban pokok penjualan - Produksi	2.126.000.625.846	1.322.070.844.821
Barang dagangan		
Persediaan		
Awal tahun	8.388.645.724	5.910.765.238
Pembelian - neto	48.564.677.991	64.739.325.990
Akhir tahun	(5.676.410.343)	(8.388.645.724)
Subtotal - beban pokok penjualan - Barang dagangan	51.276.913.372	62.261.445.504
Total Beban Pokok Penjualan	2.177.277.539.218	1.384.332.290.325

Tidak ada spesifik vendor dengan jumlah pembelian yang melebihi 10% dari jumlah pembelian neto konsolidasian.

25. BEBAN PENJUALAN DAN PEMASARAN

Rincian beban penjualan dan pemasaran adalah sebagai berikut:

	Tahun yang berakhir pada tanggal 31 Desember Year ended December 31,	
	2025	2024
Gaji, upah dan tunjangan	119.374.106.663	127.638.572.720
Promosi dan pengembangan pasar	86.756.303.551	92.162.983.413
Pengangkutan	34.892.162.350	22.215.726.697
Perjalanan dinas	13.191.824.196	12.929.793.878
Beban hiburan	5.660.359.434	4.285.559.365
Penyusutan aset hak-guna (Catatan 13)	5.446.066.504	3.233.163.652
Seminar dan pelatihan	5.030.292.577	2.682.841.742
Sewa	1.231.240.697	1.769.154.866
Lain-lain (masing-masing di bawah Rp1 milyar)	15.239.067.293	12.998.077.327
Total	286.821.423.265	279.915.873.660

24. COST OF REVENUES

The details of cost of revenues are as follows:

Raw material and packaging materials
Direct labors
Factory overheads
Total production cost
Work in process inventory
At beginning of year
At end of year
Cost of goods manufactured
Finished goods inventory
At beginning of year
At end of year
Sub-total Cost of goods sold - Production
Merchandise
Inventories
At beginning of year
Purchases - net
At end of year
Sub-total - Cost of sales - Merchandise
Total Cost of Goods Sold

No individual vendor accounted for purchases exceeding 10% of the total consolidated net purchases.

25. SELLING AND MARKETING EXPENSES

The details of selling and marketing expenses are as follows:

Salaries, wages and allowances
Promotion and market development
Freight charges
Travel
Entertainment expenses
Depreciation right-of-use assets (Note 13)
Seminars and trainings
Rent
Others (each below Rp1 billion)

Total

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

26. BEBAN UMUM DAN ADMINISTRASI

Rincian beban umum dan administrasi adalah sebagai berikut:

	Tahun yang Berakhir pada Tanggal 31 Desember Year Ended December 31,	
	2025	2024
Gaji, upah dan tunjangan	168.094.943.086	78.494.800.912
Amortisasi aset takberwujud	64.863.602.905	48.788.879.025
Jasa profesional	52.788.893.889	35.951.205.010
Sewa	23.111.983.181	14.793.688.469
Penelitian dan pengembangan	21.540.925.578	17.615.109.980
Lisensi dan perizinan	16.738.906.345	9.278.826.018
Cadangan kerugian penurunan nilai piutang (Catatan 5)	14.674.221.583	7.336.345.622
Penyusutan aset hak-guna (Catatan 13)	13.912.295.887	12.191.802.540
Telepon, air, dan listrik	12.626.188.153	3.435.370.440
Penyusutan aset tetap (Catatan 11)	12.540.679.157	6.015.039.786
Imbalan kerja karyawan	11.758.218.449	6.792.836.880
Asuransi	10.140.147.094	6.740.792.893
Perjalanan dinas	7.618.319.202	2.745.296.801
Perbaikan dan pemeliharaan	5.816.192.702	9.892.332.272
Lain-lain (masing-masing di bawah Rp1 milyar)	19.271.016.748	12.826.260.794
Total	455.496.533.959	272.898.587.442

26. GENERAL AND ADMINISTRATIVE EXPENSES

The details of general and administrative expenses are as follows:

Salaries, wages and allowances
Amortization of intangible assets
Professional fees
Rent
Research and development
License and permits
Allowance for impairment losses of receivables (Note 5)
Depreciation of right-of-use assets (Note 13)
Telephone, water, and electricity
Depreciation of fixed assets (Note 11)
Employee benefits
Insurance
Travel
Repair and maintenance
Others (each below Rp1 billion)
Total

27. BEBAN LAINNYA - NETO

Rincian penghasilan (beban) lainnya - neto adalah sebagai berikut:

	Tahun yang berakhir pada tanggal 31 Desember Year ended December 31,	
	2025	2024
Jasa marketing holder dan lainnya	3.132.956.923	13.433.472.237
Biaya relokasi	(33.126.170.555)	-
Penurunan nilai goodwill (Catatan 12)	(12.736.540.670)	-
Rugi kurs mata uang asing - neto	(7.055.313.682)	(4.847.241.831)
Beban pajak	(4.929.717.313)	(3.435.896.169)
Biaya transaksi akuisisi	-	(103.273.430.426)
Lain-lain - neto	(3.311.691.094)	7.578.950.227
Total	(58.026.476.391)	(90.544.145.962)

27. OTHER EXPENSES - NET

The details of other income (expenses) - net are as follows:

Marketing holder and other fees
Relocation cost
Impairment of goodwill (Note 12)
Loss on foreign exchange rate - net
Tax expenses
Acquisition transaction costs
Others - net
Total

Biaya relokasi merupakan beban terkait konsolidasi empat fasilitas pengemasan yang ada di New South Wales, Australia, menjadi satu fasilitas terintegrasi seluas 36.000m² yang berlokasi di Kemps Creek, Western Sydney.

Relocation costs represent expenses associated with the consolidation of four packing facilities in New South Wales, Australia, into a single 36,000m² integrated facility located in Kemps Creek, Western Sydney.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

28. BEBAN KEUANGAN

Rincian beban keuangan adalah sebagai berikut:

	Tahun yang berakhir pada tanggal 31 Desember Year ended December 31,	
	2025	2024
Utang bank	144.792.374.710	87.437.414.703
Obligasi	121.054.843.487	107.983.333.345
Bunga atas liabilitas sewa (Catatan 13)	52.288.456.560	16.776.833.492
Provisi bank	4.582.889.920	9.474.550.544
Lain-lain	3.181.836.576	4.308.299.254
Total	325.900.401.253	225.980.431.338

28. FINANCE COSTS

The details of finance costs are as follows:

Bank loans
Bonds
Interest on
lease liabilities (Note 13)
Bank provision
Others
Total

29. PERPAJAKAN

Pajak dibayar dimuka terdiri dari:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Perusahaan		
Pajak Penghasilan:		
Pasal 21	539.543.683	499.976.456
Pasal 22	331.459	-
Deposit pajak	8.093.798.053	-
Entitas anak		
Pajak Penghasilan:		
Pasal 4 (2)	51.405.000	59.972.500
Pasal 21	52.201.742	-
Pasal 23	27.635.621	-
Pajak Pertambahan Nilai	1.038.562.174	8.751.587.447
Total	9.803.477.732	9.311.536.403

Prepaid taxes consists of:

Company
Income Taxes:
 Article 21
 Article 22
Tax deposits
Subsidiaries
Income Taxes:
 Article 4 (2)
 Article 21
 Article 23
Value Added Tax
Total

Utang pajak terdiri dari:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Perusahaan		
Pajak Penghasilan:		
Pasal 4 (2)	10.894.281.951	725.912
Pasal 22	93.865.507	-
Pasal 23	128.683.588	128.027.645
Pasal 26	105.089.546	19.704.232
Pajak Pertambahan Nilai - neto	3.596.723.982	612.213.977
Entitas anak		
Pajak Penghasilan:		
Pasal 4 (2)	38.212.716	13.913.468
Pasal 21	7.585.967.823	119.747.923
Pasal 22	71.893.987	53.391.998
Pasal 23	196.842.595	120.910.355
Pasal 26	369.578.719	-
Pajak Pertambahan Nilai	106.498.710	322.286.875
Goods and service tax	14.387.108.930	15.167.067.416
Pajak gaji - Australia	1.075.730.390	5.673.891.315
Utang pajak korporat - Australia	21.271.679.880	11.942.080.263
Total	59.922.158.324	34.173.961.379

Taxes payable consists of:

Company
Income Taxes:
 Article 4 (2)
 Article 22
 Article 23
 Article 26
Value Added Tax - net
Subsidiaries
Income Taxes:
 Article 4 (2)
 Article 21
 Article 22
 Article 23
 Article 26
Value Added Tax
Goods and service tax
Payroll tax - Australia
Corporate tax liability - Australia
Total

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

29. PERPAJAKAN (lanjutan)

Rekonsiliasi antara rugi sebelum pajak penghasilan badan seperti yang disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dengan rugi pajak untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

	Tahun yang Berakhir Pada Tanggal 31 Desember/ Year Ended December 31,	
	2025	2024
Rugi sebelum pajak penghasilan badan menurut laporan laba rugi dan rugi komprehensif lain konsolidasian	(530.870.190.296)	(313.143.996.248)
Dikurangi:		
Rugi entitas anak sebelum pajak penghasilan	328.393.357.430	99.688.650.803
Rugi sebelum pajak penghasilan Perusahaan	(202.476.832.866)	(213.455.345.445)
Beda temporer:		
Provisi	18.891.311.854	9.184.453.538
Cadangan kerugian penurunan nilai piutang	11.962.526.490	1.734.605.455
Penurunan nilai persediaan	9.455.605.403	5.002.694.164
Penyisihan imbalan kerja	3.250.338.738	4.501.856.137
Aset hak-guna	184.102.897	82.217.353
Aset takberwujud	(749.404.833)	(4.394.096.858)
Aset tetap	(2.489.833.643)	(2.478.439.701)
Beda temporer - neto	40.504.646.906	13.633.290.088
Beda tetap:		
Beban bunga	60.282.796.520	72.712.278.638
Promosi	7.324.057.965	1.590.972.816
Representasi dan jamuan	5.484.864.892	5.685.913.956
Denda pajak	3.233.820.025	939.885.491
Tunjangan karyawan	1.816.428.774	1.249.716.130
Lain-lain	1.496.649.340	2.824.461.328
Penghasilan keuangan	(11.393.251.591)	(12.055.533.297)
Beda tetap - neto	68.245.365.925	72.947.695.062
Rugi pajak	(93.726.820.035)	(126.874.360.295)

Pada tanggal 31 Desember 2025 dan 2024, akumulasi rugi fiskal Perusahaan masing-masing adalah sebesar Rp220.601.180.330 dan Rp126.874.360.295. Perusahaan tidak mengakui aset pajak tangguhan atas rugi fiskal tersebut.

29. TAXATION (continued)

The reconciliation between loss before corporate income tax as shown in the consolidated statement of profit or loss and other comprehensive income with tax loss for the years ended December 31, 2025 and 2024 are as follows:

Loss before corporate income tax as shown in the consolidated statement of profit or loss and other comprehensive loss
Deduct:
Loss of subsidiaries before income tax
Loss before corporate income tax of the Company
Temporary differences:
Provision
Allowance for impairment losses on receivables
Decline value of inventory
Provision for employee benefits
Right-of-use assets
Intangible assets
Fixed asset
Net temporary differences
Permanent differences:
Interest expenses
Promotion
Representation and entertain
Tax penalty
Benefit in kind
Others
Finance income
Net permanent differences
Tax loss

As of December 31, 2025 and 2024, the Company's accumulated tax losses is amounted to Rp220,601,180,330 and Rp126,874,360,295, respectively. The Company did not recognize the deferred tax assets in respect of these losses.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

29. PERPAJAKAN (lanjutan)

Rincian beban pajak penghasilan - neto adalah sebagai berikut:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,	
	2025	2024
<u>Perusahaan</u>		
Rugi kena pajak	(93.726.820.035)	(126.874.360.295)
Beban pajak penghasilan badan - kini	-	-
Beban pajak atas koreksi pajak penghasilan badan tahun sebelumnya	(21.001.443)	(522.534.100)
Manfaat (beban) pajak penghasilan - tangguhan		
Provisi	4.156.088.608	2.020.579.778
Penurunan nilai persediaan	2.080.233.189	1.100.592.716
Penyisihan imbalan kerja	715.074.522	990.408.350
Cadangan kerugian penurunan nilai piutang	2.631.755.828	381.613.200
Aset hak-guna	40.502.637	18.087.818
Aset tetap	(547.763.401)	(545.256.734)
Penyesuaian pajak tangguhan	-	(558.210.201)
Aset takberwujud	(164.869.063)	(966.701.309)
Manfaat pajak penghasilan badan tangguhan - neto	8.911.022.320	2.441.113.618
Manfaat (beban) pajak penghasilan - neto		
Perusahaan	8.890.020.877	1.918.579.518
Entitas anak	142.310.060.117	(19.020.948.850)
Manfaat (beban) pajak penghasilan - neto	151.200.080.994	(17.102.369.332)

Jumlah penghasilan kena pajak dan beban pajak penghasilan kini Perusahaan untuk tahun 2025 seperti yang disebutkan di atas dan utang pajak penghasilan terkait akan dilaporkan oleh Perusahaan dalam Surat Pemberitahuan Tahunan ("SPT") PPh badan tahun 2025 ke Kantor Pajak.

Jumlah penghasilan kena pajak dan beban pajak penghasilan kini Perusahaan untuk tahun 2024 seperti yang disebutkan di atas dan utang pajak penghasilan terkait telah dilaporkan oleh Perusahaan dalam Surat Pemberitahuan Tahunan ("SPT") PPh badan tahun 2024 ke Kantor Pajak.

29. TAXATION (continued)

The details of income tax expense - net are as follows:

<u>The Company</u>
Tax loss
Income tax expense - current
Tax expense from corporate income tax correction for previous fiscal year
Income tax benefit (expense) - deferred
Provision
Decline value of inventory
Provision for employee benefits
Allowance for impairment losses on receivables
Right-of-use assets
Fixed asset
Deferred tax adjustment
Intangible assets
Deferred corporate income tax benefit - net
Income tax benefit (expense) - net
Company
Subsidiaries
Income tax benefit (expense) - net

The Company's taxable income and current income tax expense for 2025, as stated in the preceding and succeeding disclosures, and the related income tax payables will be reported by the Company in its 2025 Annual Tax Return ("SPT") to be submitted to the Tax Office.

The Company's taxable income and current income tax expense for 2024, as stated in the preceding and succeeding disclosures, and the related income tax payables have been reported by the Company in its 2024 Annual Tax Return ("SPT") to be submitted to the Tax Office.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

29. PERPAJAKAN (lanjutan)

Perhitungan utang pajak penghasilan badan -
Pasal 29 adalah sebagai berikut:

29. TAXATION (continued)

The computation of corporate income tax payable -
Article 29 are as follows:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024	
Beban pajak penghasilan badan - tahun berjalan Perusahaan	-	-	<i>Income tax expense - current The Company</i>
Dikurangi pajak penghasilan dibayar di muka: Perusahaan			<i>Less prepayments of income taxes: The Company</i>
Pasal 22	(3.080.695.406)	(2.655.656.061)	<i>Article 22</i>
Pasal 23	(1.376.724.869)	(1.330.656.992)	<i>Article 23</i>
Pasal 24	-	-	<i>Article 24</i>
Pasal 25	-	-	<i>Article 25</i>
Total pajak penghasilan dibayar di muka	(4.457.420.275)	(3.986.313.053)	<i>Total prepayments of income taxes</i>
Utang pajak penghasilan Pasal 29			<i>Income tax payable Article 29</i>
Perusahaan	-	-	<i>The Company</i>
Entitas anak	-	-	<i>Subsidiaries</i>
Total utang pajak penghasilan badan	-	-	<i>Total corporate income taxes payable</i>
Taksiran tagihan pajak penghasilan Perusahaan	8.422.734.066	5.514.353.432	<i>Estimated claims for tax refund Company</i>
Entitas anak	41.340.064.735	19.450.640.508	<i>Subsidiaries</i>
Taksiran tagihan pajak penghasilan konsolidasian	49.762.798.801	24.964.993.940	<i>Consolidated estimated claims for tax refund</i>

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

29. PERPAJAKAN (lanjutan)

Rekonsiliasi antara manfaat (beban) pajak penghasilan yang dihitung dengan menggunakan tarif pajak yang berlaku atas rugi sebelum pajak penghasilan badan dan manfaat (beban) pajak penghasilan seperti disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian adalah sebagai berikut:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,	
	2025	2024
Rugi sebelum pajak penghasilan badan menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian	(530.870.190.296)	(313.143.996.248)
Beban pajak penghasilan dengan tarif pajak yang berlaku	116.791.441.865	68.891.679.175
Penyesuaian pajak tangguhan	94.314.364.818	(16.921.002.107)
Perbedaan tarif pajak entitas anak luar negeri	14.982.666.773	(1.702.435.273)
Penghasilan yang telah dikenakan pajak final	2.538.926.390	2.665.151.013
Kompensasi rugi fiskal tahun sebelumnya	-	6.260.591.821
Beban pajak atas koreksi pajak penghasilan badan tahun sebelumnya	(148.764.541)	(522.534.100)
Rugi fiskal tahun berjalan	(34.975.114.671)	(44.694.577.308)
Beban yang tidak dapat dikurangkan untuk tujuan pajak	(42.303.439.640)	(31.079.242.553)
Manfaat (beban) pajak penghasilan - neto	151.200.080.994	(17.102.369.332)

The reconciliation between income tax benefit (expense), calculated by applying the applicable tax rate to the loss before corporate income tax and income tax benefit (expense) as shown in the consolidated statement of profit or loss and other comprehensive income are as follows:

Loss before corporate income tax as shown in the consolidated statement of profit or loss and other comprehensive income
Income tax expense at applicable tax rate
Deferred tax adjustment
Tax rate differences from foreign subsidiaries
Income already subjected to final tax
Tax loss carrying forward from previous fiscal year
Tax expense from corporate income tax correction for previous fiscal year
Current fiscal loss
Non-deductible expenses
Income tax benefit (expense) - net

Aset (liabilitas) pajak tangguhan pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

The deferred tax assets (liabilities) as of December 31, 2025 and 2024 are as follows:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Perusahaan		
Aset pajak tangguhan		
Provisi	9.997.691.815	5.841.603.207
Liabilitas imbalan kerja karyawan	5.097.145.567	5.312.558.192
Piutang	5.712.536.453	3.080.780.625
Persediaan	3.180.825.905	1.100.592.716
Aset hak-guna	146.386.542	105.883.905
Total	24.134.586.282	15.441.418.645
Perusahaan		
Liabilitas pajak tangguhan		
Aset tetap	(4.126.554.964)	(3.578.791.563)
Aset takberwujud	(752.230.532)	(587.361.468)
Perubahan nilai wajar investasi pada saham	(3.210.235.229)	(582.782.499)
Total	(8.089.020.725)	(4.748.935.530)

The Company
Deferred tax assets
Provision
Liabilities for employee benefits
Trade receivables
Inventories
Right-of-use assets
Total
Company
Deferred tax liabilities
Fixed assets
Intangible assets
Changes in fair value of investment in shares
Total

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

29. PERPAJAKAN (lanjutan)

Aset (liabilitas) pajak tangguhan pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut: (lanjutan)

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Aset pajak tangguhan - neto		
Perusahaan	16.045.565.557	10.692.483.115
Entitas anak	6.045.826.061	38.795.316.755
Total aset pajak tangguhan - neto	22.091.391.618	49.487.799.870
Liabilitas pajak tangguhan - neto		
Entitas anak	(200.497.076.444)	(324.625.543.646)

Manajemen berkeyakinan bahwa aset pajak tangguhan dapat dipulihkan kembali melalui penghasilan kena pajak di masa yang akan datang.

Aturan Pajak Minimum Global (Global Anti-base Erosion Rule atau model "Pilar 2") telah diadopsi di Indonesia pada akhir tahun 2024 dan berlaku mulai 1 Januari 2025. Grup tidak termasuk dalam lingkup pajak penghasilan Pilar 2.

Tidak terdapat konsekuensi pajak penghasilan atas pembayaran dividen oleh entitas-entitas anak kepada Perusahaan dan Perusahaan bermaksud memegang investasi tersebut dalam jangka panjang.

Aset dan kewajiban pajak tangguhan telah dihitung dengan menggunakan tarif pajak yang akan berlaku pada saat realisasi.

Surat Ketetapan Pajak

Perusahaan

Pada tanggal 22 Desember 2025, Perusahaan menerima Surat Ketetapan Pajak Lebih Bayar ("SKPLB") untuk tahun fiskal 2024 sebesar Rp3.965.313.791 sehubungan dengan tagihan pajak penghasilan badan Perusahaan untuk tahun fiskal 2024 sebesar Rp3.986.313.053. Selisih antara tagihan pajak penghasilan Perusahaan dengan SKPLB sebesar Rp21.001.443 diakui pada "Beban Pajak Penghasilan - Neto" dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian untuk tahun yang berakhir pada tanggal 31 Desember 2025.

29. TAXATION (continued)

The deferred tax assets (liabilities) as of December 31, 2025 and 2024 are as follows: (continued)

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Deferred tax assets - net		
Company	16.045.565.557	10.692.483.115
Subsidiaries	6.045.826.061	38.795.316.755
Total deferred tax assets - net	22.091.391.618	49.487.799.870
Deferred tax liabilities - net		
Subsidiaries	(200.497.076.444)	(324.625.543.646)

The management believes that the deferred tax assets can be fully recovered through future taxable income.

The Global Anti-base Erosion Rule ("Pillar 2" model) were adopted in Indonesia at the end of 2024 and are applicable starting from January 1, 2025. The Group is not within the scope of Pillar 2 income tax.

There are no income tax consequences attached to the payment of dividend by the subsidiaries to the Company and the Company intends to hold the investment for long-term.

Deferred tax assets and liabilities have been calculated using the applied tax rates at the time they realize.

Tax Assessment Letters

The Company

On December 22, 2025, the Company received Tax Assessment Letter for Tax Overpayment ("SKPLB") for Corporate Income Tax for fiscal year 2024 of Rp3,965,313,791 related to the Company's claim for tax refund for fiscal year 2024 of Rp3,986,313,053. The difference between the Company's claim for tax refund and SKPLB of Rp21,001,443 is charged to "Income Tax Expense - Net" in the consolidated statement of profit or loss and other comprehensive income for the year ended December 31, 2025.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

29. PERPAJAKAN (lanjutan)

Surat Ketetapan Pajak (lanjutan)

Perusahaan (lanjutan)

Pada tanggal 22 Desember 2025, Perusahaan menerima Surat Ketetapan Pajak Kurang Bayar ("SKPKB") sehubungan dengan tagihan Pajak Penghasilan Pasal 21 dan pajak penghasilan lainnya Perusahaan untuk tahun fiskal 2024 masing - masing sebesar Rp247.132.928 dan Rp204.842.127. Beban tagihan pajak sebesar Rp451.975.055 dicatat sebagai bagian dari "Beban Lainnya - Neto - Beban Pajak" dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian untuk tahun yang berakhir pada tanggal 31 Desember 2025.

Entitas anak

Pada tanggal 31 Desember 2025, Holi menerima Surat Ketetapan Pajak Kurang Bayar ("SKPKB") sehubungan dengan tagihan Pajak Pertambahan Nilai dan pajak penghasilan lainnya Holi untuk tahun fiskal 2021 masing - masing sebesar Rp205.830.657 dan Rp207.173.734. Beban tagihan pajak sebesar Rp413.004.391 dicatat sebagai bagian dari "Beban Lainnya - Neto - Beban Pajak" dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian untuk tahun yang berakhir pada tanggal 31 Desember 2025.

29. TAXATION (continued)

Tax Assessment Letters (continued)

The Company (continued)

On December 22, 2025, the Company received Tax Assessment Letter for Tax Underpayment ("SKPKB") related to the Company's Income Tax Article 21 and other income tax for fiscal year 2024, amounted to Rp247,132,928 and Rp204,842,127, respectively. The expense of Rp451,975,055 is recorded as part of "Other Expense - Net - Tax Expenses" in the consolidated statement of profit or loss and other comprehensive income for the year ended December 31, 2025.

Subsidiary

On December 31, 2025, Holi received Tax Assessment Letter for Tax Underpayment ("SKPKB") related to the Holi's Value-Added Tax and other income tax for fiscal year 2021, amounting to Rp205,830,657 and Rp207,173,734 respectively. The expense of Rp413,004,391 is recorded as part of "Other Expense - Net - Tax Expenses" in the consolidated statement of profit or loss and other comprehensive income for the year ended December 31, 2025.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

30. SEGMENT OPERASI

Sesuai dengan PSAK 108, "Segmen Operasi" informasi segmen berikut ini dilaporkan berdasarkan informasi yang digunakan oleh manajemen untuk mengevaluasi kinerja setiap segmen dan menentukan alokasi sumber daya.

30. OPERATING SEGMENTS

In accordance with PSAK 108, "Operating Segments", the following segment information is prepared based on the information used by management in evaluating the performance of each business segment and in determining the allocation of resources.

	Tahun yang Berakhir pada Tanggal 31 Desember 2025/ Year Ended December 31, 2025			
	Produk farmasi, kecantikan, dan jasa manufaktur/ <i>Pharmaceutical products, esthetic and toll products and manufacturing services</i>	Produk alat kesehatan/ <i>Medical equipment products</i>	Total/Total	
Pendapatan neto	2.752.918.783.680	7.503.267.635	2.760.422.051.315	Net revenues
Beban pokok penjualan	(2.172.569.156.866)	(4.708.382.352)	(2.177.277.539.218)	Cost of goods sold
Laba bruto	580.349.626.814	2.794.885.283	583.144.512.097	Gross profit
Beban penjualan dan pemasaran	(283.800.469.709)	(3.020.953.556)	(286.821.423.265)	Selling and marketing expenses
Beban umum dan administrasi	(452.648.513.450)	(2.848.020.509)	(455.496.533.959)	General and administrative expenses
Penghasilan keuangan			12.230.132.475	Finance income
Beban keuangan			(325.900.401.253)	Finance cost
Pendapatan lain-lain - neto			(58.026.476.391)	Other income - net
Rugi sebelum pajak			(530.870.190.296)	Loss before tax
Beban pajak penghasilan			151.200.080.994	Income tax expenses
Rugi tahun berjalan			(379.670.109.302)	Loss for the year
Rugi komprehensif lain			107.116.750.966	Other comprehensive loss
Total rugi komprehensif pada tahun berjalan			(272.553.358.336)	Total comprehensive loss for the year
Aset dan Liabilitas				Assets and Liabilities
Total aset	6.765.565.502.184	5.564.912.969	6.771.130.415.153	Total assets
Total liabilitas	5.785.216.449.060	732.484.631	5.785.948.933.691	Total liabilities
Informasi segmen lainnya:				Other segment information:
Pengeluaran modal			993.105.865.472	Capital expenditures
Penyusutan dan amortisasi			292.698.158.279	Depreciation and amortization

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

30. SEGMENT OPERASI (lanjutan)

Sesuai dengan PSAK 108, "Segmen Operasi" informasi segmen berikut ini dilaporkan berdasarkan informasi yang digunakan oleh manajemen untuk mengevaluasi kinerja setiap segmen dan menentukan alokasi sumber daya. (lanjutan)

30. OPERATING SEGMENTS (continued)

In accordance with PSAK 108, "Operating Segments", the following segment information is prepared based on the information used by management in evaluating the performance of each business segment and in determining the allocation of resources. (continued)

**Tahun yang Berakhir pada Tanggal 31 Desember 2024/
Year Ended December 31, 2024**

	Produk farmasi, kecantikan, dan jasa manufaktur/ Pharmaceutical products, esthetic and toll products and manufacturing services	Produk alat kesehatan/ Medical equipment products	Total/Total	
Pendapatan neto	1.911.772.298.017	9.039.534.570	1.920.811.832.587	Net revenues
Beban pokok penjualan	(1.379.418.610.492)	(4.913.679.833)	(1.384.332.290.325)	Cost of goods sold
Laba bruto	532.353.687.525	4.125.854.737	536.479.542.262	Gross profit
Beban penjualan dan pemasaran	(276.072.451.585)	(3.843.422.075)	(279.915.873.660)	Selling and marketing expenses
Beban umum dan administrasi	(269.473.269.054)	(3.425.318.388)	(272.898.587.442)	General and administrative expenses
Penghasilan keuangan			19.715.499.892	Finance income
Beban keuangan			(225.980.431.338)	Finance cost
Pendapatan lain-lain - neto			(90.544.145.962)	Other income - net
Rugi sebelum pajak			(313.143.996.248)	Loss before tax
Beban pajak penghasilan			(17.102.369.332)	Income tax expenses
Rugi tahun berjalan			(330.246.365.580)	Loss for the year
Rugi komprehensif lain			(57.428.733.801)	Other comprehensive loss
Total rugi komprehensif pada tahun berjalan			(387.675.099.381)	Total comprehensive loss for the year
Aset dan Liabilitas				Assets and Liabilities
Total aset	5.779.816.980.450	11.966.873.570	5.791.783.854.020	Total assets
Total liabilitas	4.752.470.286.940	68.433.881	4.752.538.720.821	Total liabilities
Informasi segmen lainnya:				Other segment information:
Pengeluaran modal			233.074.767.693	Capital expenditures
Penyusutan dan amortisasi			179.252.214.476	Depreciation and amortization

Informasi mengenai segmen operasi Grup berdasarkan wilayah geografis adalah sebagai berikut:

Information about the Group's operating segments by geographical location is as follows:

**Tahun yang Berakhir pada
Tanggal 31 Desember/
Year Ended December 31**

	2025	2024	
<u>Pendapatan neto</u>			<u>Net revenues</u>
Australia	2.026.542.810.510	1.159.383.617.790	Australia
Indonesia	728.706.095.398	756.675.944.950	Indonesia
Filipina	3.737.304.121	4.752.269.847	Philippines
Singapura	1.319.381.526	-	Singapore
India	116.459.760	-	India
Total pendapatan neto	2.760.422.051.315	1.920.811.832.587	Total net revenues

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**31. TUJUAN DAN KEBIJAKAN RISIKO KEUANGAN
MANAJEMEN KEUANGAN**

Instrumen keuangan pokok Grup terdiri dari kas dan setara kas, piutang usaha, piutang lain-lain, investasi, piutang karyawan, utang bank - jangka pendek, utang usaha, utang lain-lain, liabilitas imbalan kerja karyawan jangka pendek, beban akrual, dan liabilitas sewa.

a. Manajemen Risiko

Grup terpengaruh terhadap risiko pasar, risiko kredit dan risiko likuiditas. Kepentingan untuk mengelola risiko-risiko tersebut telah meningkat secara signifikan dengan mempertimbangkan volatilitas pasar keuangan di pasar Indonesia maupun internasional. Manajemen senior Grup menelaah dan menyetujui kebijakan pengelolaan risiko sebagaimana dirangkum di bawah ini:

Risiko pasar

Risiko pasar adalah risiko nilai wajar arus kas masa depan suatu instrumen keuangan akan berfluktuasi karena perubahan harga pasar. Harga pasar mengandung dua tipe risiko: risiko tingkat suku bunga dan risiko nilai tukar mata uang asing. Instrumen keuangan yang terpengaruh oleh risiko pasar termasuk kas dan setara kas, utang bank - jangka pendek, utang lain-lain dan utang bank - jangka panjang.

Risiko tingkat suku bunga

Risiko tingkat suku bunga adalah risiko di mana nilai wajar arus kas di masa depan akan berfluktuasi karena perubahan tingkat suku bunga pasar. Grup terpengaruh risiko perubahan suku bunga pasar terutama terkait dengan utang bank - jangka pendek dengan suku bunga mengambang yang dimiliki Grup. Grup mengelola risiko ini dengan melakukan pinjaman dari bank yang dapat memberikan tingkat suku bunga yang lebih rendah dari bank lain.

**31. FINANCIAL RISK MANAGEMENT OBJECTIVE
AND POLICIES**

The Group's main financial instruments comprise of cash and cash equivalents, trade receivables, other receivables, investment in shares, employee receivables, short-term bank loans, trade payables, other payables, short-term employee benefits liability, accrued expenses, and leases liabilities.

a. Risk Management

The Group is exposed to market risk, credit risk and liquidity risk. Interest to manage any kind of risks has been significantly increased by considering the volatility of financial market both, in Indonesia and international market. The Group's senior management reviews and agrees policies for managing each of these risks which are summarized below:

Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise two type of risk: interest rate risk and foreign currency risk. Financial instruments affected by market risk include cash and cash equivalents, short-term bank loans, other payables and long-term bank loans.

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rate. The Group's exposure to the risk of changes in market interest rates is related primarily to the Group's short-term bank loan with floating interest rates. The Group manages this risk by entering into loan agreements with banks which gives lower interest rate than other bank.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**31. TUJUAN DAN KEBIJAKAN RISIKO KEUANGAN
MANAJEMEN KEUANGAN (LANJUTAN)**

a. Manajemen Risiko (lanjutan)

Risiko tingkat suku bunga (lanjutan)

Tabel berikut ini menunjukkan sensitivitas kemungkinan perubahan tingkat suku bunga pinjaman. Dengan asumsi variabel lain konstan, laba sebelum beban pajak dipengaruhi oleh tingkat suku bunga mengambang sebagai berikut:

	Kenaikan/ penurunan dalam satuan poin/ Increase/ decrease in basis point
31 Desember 2025	
Rupiah	+ 100
Rupiah	- 100
31 Desember 2024	
Rupiah	+100
Rupiah	-100

Risiko nilai tukar mata uang asing

Risiko mata uang asing adalah risiko nilai wajar arus kas di masa depan yang berfluktuasi karena perubahan kurs pertukaran mata uang asing. Grup tidak memiliki risiko perubahan mata uang asing yang signifikan karena entitas - entitas dalam Grup melakukan transaksi yang sebagian besar dalam mata uang fungsionalnya masing-masing.

Risiko kredit

Risiko kredit adalah risiko dimana pihak lawan transaksi gagal memenuhi kewajibannya berdasarkan instrumen keuangan dan menyebabkan kerugian keuangan. Grup terkena risiko ini dari kredit yang diberikan kepada pelanggan.

Grup hanya melakukan transaksi dengan pihak-pihak yang diakui dan dapat dipercaya. Hal ini merupakan kebijakan Grup dimana semua pelanggan yang akan melakukan pembelian secara kredit harus melalui prosedur verifikasi kredit. Selain itu, posisi piutang pelanggan dipantau secara terus-menerus untuk mengurangi kemungkinan piutang yang tidak tertagih.

**31. FINANCIAL RISK MANAGEMENT OBJECTIVE
AND POLICIES (CONTINUED)**

a. Risk Management (continued)

Interest rate risk (continued)

The following table demonstrates the sensitivity to a reasonably possible change in interest rates on that portion of loans. With all other variables held constant, the income before tax expenses is affected through the impact on floating rates on loans as follows:

	Dampak terhadap laba sebelum beban pajak/ Effect on profit before tax expenses	
December 31, 2025		
Rupiah	(48.414.061.443)	Rupiah
Rupiah	48.414.061.443	Rupiah
December 31, 2024		
Rupiah	(38.669.772.253)	Rupiah
Rupiah	38.669.772.253	Rupiah

Foreign exchange rate 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 does not have significant exposures to the risk of changes in foreign exchange because entities within the Group conduct transactions which are mostly in each respective functional currency.

Credit risk

Credit risk is the risk that a counterparty to a financial instrument will fail to discharge its obligation and will result in a financial loss to the other party. The Group are exposed to credit risk arising from the credit granted to its customers.

The Group only trade with recognized and creditworthy parties. It is the Group's policy that all customers who wish to trade on credit terms are subject to credit verification procedures. In addition, receivable balances are monitored on an ongoing basis to reduce the exposure to bad debts.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**31. TUJUAN DAN KEBIJAKAN RISIKO KEUANGAN
MANAJEMEN KEUANGAN (LANJUTAN)**

a. Manajemen Risiko (lanjutan)

Risiko kredit

Selain dari pengungkapan di bawah ini, Grup tidak memiliki konsentrasi risiko kredit.

Kas dan setara kas

Risiko kredit atas penempatan rekening koran dikelola oleh manajemen sesuai dengan kebijakan Grup. Investasi atas kelebihan dana dibatasi untuk tiap-tiap bank dan kebijakan ini dievaluasi setiap tahun oleh Direksi. Batas tersebut diterapkan untuk meminimalkan risiko konsentrasi kredit sehingga mengurangi kemungkinan kerugian akibat kebangkrutan bank-bank tersebut.

Piutang usaha

Risiko kredit adalah risiko bahwa Grup akan mengalami kerugian yang timbul dari pelanggan, klien atau pihak lawan yang gagal memenuhi kewajiban kontraktual mereka. Tidak ada risiko kredit yang terpusat secara signifikan. Grup mengelola dan mengendalikan risiko kredit dengan menetapkan batasan jumlah risiko yang dapat diterima untuk pelanggan individu dan memantau eksposur terkait dengan batasan-batasan tersebut.

Manajemen Grup menerapkan peninjauan secara berkala pada umur piutang dan penagihan untuk membatasi risiko kredit.

Tabel dibawah menunjukkan eksposur maksimum risiko kredit dari piutang usaha pada tanggal 31 Desember 2025 dan 2024:

	31 Desember/December 31,		
	2025	2024	
Belum jatuh tempo dan tidak mengalami penurunan nilai	543.880.370.654	487.692.963.222	Neither past due not impaired
Telah jatuh tempo dan tidak mengalami penurunan nilai	211.808.351.746	157.702.603.979	Past due but not impaired
Mengalami penurunan nilai (Catatan 5)	30.848.252.101	23.054.954.215	Impaired (Note 5)
Total	786.536.974.501	668.450.521.416	Total

**31. FINANCIAL RISK MANAGEMENT OBJECTIVE
AND POLICIES (CONTINUED)**

a. Risk Management (continued)

Credit risk

Other than as disclosed below, the Group have no concentration of credit risk.

Cash and cash equivalents

Credit risk arising from placements of current accounts are managed in accordance with the the Group's policy. Investments of surplus fund are limited for each banks and reviewed annually by the Board of Directors. Such limited are set to minimize the concentration of credit risk and therefore mitigate financial loss through potential failure of the banks.

Trade receivables

Credit risk is the risk that the Group will incur a loss arising from its customers, clients or counterparties that fail to discharge their contractual obligations. There are no significant concentrations of credit risk. The Group manage and control this credit risk by setting limits on the amount of risk it is willing to accept for individual customers and by monitoring exposures in relation to such limits.

The Group management applies periodically trade receivables aging review and collection to eliminate its credit risk.

The table below summarise the maximum exposure to credit risk for from trade receivables as of December 31, 2025 and 2024:

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**31. TUJUAN DAN KEBIJAKAN RISIKO KEUANGAN
MANAJEMEN KEUANGAN (LANJUTAN)**

a. Manajemen Risiko (lanjutan)

Risiko likuiditas

Manajemen risiko likuiditas yang hati-hati berarti mempertahankan kas dan setara kas yang memadai untuk mendukung kegiatan bisnis secara tepat waktu. Grup menjaga keseimbangan antara kesinambungan pendanaan modal dan mengelola pinjaman yang jatuh tempo dengan mengatur kas dan ketersediaan pendanaan melalui sejumlah fasilitas kredit yang cukup. Grup secara berkala mengevaluasi proyeksi arus kas dan terus menerus menilai kondisi pasar keuangan termasuk utang bank dan isu pasar modal.

Grup memiliki pengaturan pembiayaan pemasok yang ditawarkan kepada beberapa pemasok Grup. Partisipasi dalam pengaturan ini adalah atas kebijakan pemasok itu sendiri. Pemasok yang berpartisipasi dalam pengaturan ini akan menerima pembayaran lebih awal atas faktur yang dikirimkan kepada Grup dari penyedia pembiayaan eksternal Grup.

Jika pemasok memilih untuk menerima pembayaran lebih awal, mereka akan membayar biaya langsung kepada penyedia pembiayaan eksternal. Agar penyedia pembiayaan dapat melakukan pembayaran faktur, barang harus sudah diterima atau disuplai dan faktur harus disetujui oleh Grup. Pembayaran kepada pemasok sebelum tanggal jatuh tempo faktur diproses oleh penyedia pembiayaan dan, dalam semua kasus, Grup menyelesaikan faktur asli dengan membayar kepada penyedia pembiayaan sesuai dengan tanggal jatuh tempo faktur asli. Ketentuan pembayaran dengan pemasok tidak dinegosiasikan ulang sehubungan dengan pengaturan ini.

Grup tidak memberikan jaminan kepada penyedia pembiayaan. Semua utang usaha yang tunduk pada pengaturan ini termasuk dalam utang usaha dalam laporan posisi keuangan konsolidasian. Ketentuan pembayaran Grup untuk utang dagang yang dicakup oleh pengaturan ini identik dengan ketentuan pembayaran untuk utang usaha lainnya.

**31. FINANCIAL RISK MANAGEMENT OBJECTIVE
AND POLICIES (CONTINUED)**

a. Risk Management (continued)

Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and cash equivalents to support business activities on a timely basis. The Group maintains a balance between continuity of accounts receivable collections and flexibility through the use of bank loans in order to manage liquidity risk. The Group regularly evaluates cash flow projections and continuously assesses the financial market condition including bank loans and capital market issues.

The Group has a supplier finance arrangement that is offered to some of their suppliers. Participation in the arrangement is at the suppliers' own discretion. Suppliers that participate in the arrangement will receive early payment on invoices sent to the Group from the Group's external finance provider.

If suppliers choose to receive early payment, they will pay a fee directly to the external finance provider. In order for the finance provider to pay the invoices, the goods must have been received or supplied and the invoices approved by the Group. Payments to suppliers ahead of the invoice due date are processed by the finance provider and, in all cases, the Group settles the original invoice by paying the finance provider in line with the original invoice maturity date. Payment terms with suppliers have not been renegotiated in conjunction with the arrangement.

The Group provides no security to the finance provider. All trade payables subject to the arrangement are included in trade payables in the consolidated statement of financial position. The Group's payment terms for trade payables covered by the arrangement are identical to the payment terms for other trade payables.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**31. TUJUAN DAN KEBIJAKAN RISIKO KEUANGAN
MANAJEMEN KEUANGAN (LANJUTAN)**

a. Manajemen Risiko (lanjutan)

Risiko likuiditas (lanjutan)

Manajemen tidak menganggap pengaturan tersebut memiliki dampak pada risiko likuiditas Grup, karena pengaturan ini dimaksudkan untuk memberikan opsi bagi pemasok yang ingin menerima pembayaran lebih awal dan tidak mempengaruhi syarat pembayaran Grup. Arus kas yang terkait dengan kewajiban yang timbul dari pengaturan pembiayaan pemasok yang diklasifikasikan dalam utang usaha dalam laporan posisi keuangan konsolidasian termasuk dalam aktivitas operasi dalam laporan arus kas konsolidasian.

Berdasarkan analisa manajemen, Grup berkeyakinan tidak terdapat kejadian yang dapat mempengaruhi kecukupan modal kerja selama 1 tahun ke depan.

Tabel berikut ini menunjukkan profil jangka waktu pembayaran liabilitas Grup berdasarkan pembayaran dalam kontrak:

**31. FINANCIAL RISK MANAGEMENT OBJECTIVE
AND POLICIES (CONTINUED)**

a. Risk Management (continued)

Liquidity risk (continued)

Management does not consider the arrangement to have any impact on the Group's liquidity risk, because the arrangement is intended to provide options for the supplier who seek to receive early payment and does not impact the Group's term of payment. Cash flows related to liabilities arising from supplier finance arrangements that are classified in trade payables in the consolidated statement of financial position are included in operating activities in the consolidated statement of cash flows.

Based on management analysis, the Group believes that there is no event affecting the adequacy of working capital for the next year.

The table below summarizes the maturity profile of the Group's financial liabilities based on contractual payments:

31 Desember 2025/December 31, 2025

	< 1 tahun/ < 1 year	1 - 3 tahun/ 1 - 3 year	> 3 tahun/ > 3 year	Total/ Total
Liabilitas				
Utang bank jangka pendek	189.736.565.637	-	-	189.736.565.637
Utang usaha - pihak ketiga	292.766.614.015	-	-	292.766.614.015
Utang lain-lain - pihak ketiga	68.597.149.892	-	-	68.597.149.892
Beban akrual	136.990.159.090	-	-	136.990.159.090
Utang bank jangka panjang	184.862.125.758	116.702.350.000	1.924.918.605.975	2.226.483.081.733
Liabilitas sewa	74.081.337.265	241.372.025.362	892.349.801.008	1.207.803.163.635
Utang obligasi	-	817.500.000.000	399.833.333.333	1.217.383.333.333
Total	947.033.951.657	1.175.574.375.362	3.217.101.740.316	5.339.760.067.335

Liabilities
Short-term bank loans
Trade payables - third parties
Other payables - third parties
Accrued expenses
Long-term bank loans
Lease liabilities
Bonds payable

Total

31 Desember 2024/December 31, 2024

	< 1 tahun/ < 1 year	1 - 3 tahun/ 1 - 3 year	> 3 tahun/ > 3 year	Total/ Total
Liabilitas				
Utang bank jangka pendek	209.231.706.661	-	-	209.231.706.661
Utang usaha - Pihak ketiga	239.664.706.352	-	-	239.664.706.352
Utang lain-lain - Pihak ketiga	46.125.226.081	-	-	46.125.226.081
Beban akrual	82.109.953.670	-	-	82.109.953.670
Utang bank jangka panjang	15.743.220.000	615.615.080.000	1.408.127.993.022	2.039.486.293.022
Liabilitas sewa	49.020.605.809	173.503.546.239	199.326.740.234	421.850.892.282
Utang obligasi	398.875.000.000	797.533.333.330	-	1.196.408.333.330
Total	1.040.770.418.573	1.586.651.959.569	1.607.454.733.256	4.234.877.111.398

Liabilities
Short-term bank loans
Trade payables - Third parties
Other payables - Third parties
Accrued expenses
Long-term bank loans
Lease liabilities
Bonds payable

Total

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**31. TUJUAN DAN KEBIJAKAN RISIKO KEUANGAN
MANAJEMEN KEUANGAN (LANJUTAN)**

b. Manajemen Modal

Tujuan utama pengelolaan modal Grup adalah untuk memastikan pemeliharaan rasio modal yang sehat untuk mendukung usaha, pemeringkat pinjaman yang kuat dan memaksimalkan imbalan bagi pemegang saham.

Berdasarkan perjanjian pinjaman, Grup disyaratkan untuk memelihara tingkat permodalan tertentu oleh perjanjian pinjaman. Persyaratan permodalan eksternal tersebut telah dipenuhi oleh Grup pada tanggal 31 Desember 2025 dan 2024. Selain itu, Grup juga telah disyaratkan oleh Undang-undang No. 40 tahun 2007 tentang Perseroan Terbatas, efektif sejak tanggal 16 Agustus 2007, untuk mengalokasikan sampai dengan 20% dari modal saham diterbitkan dan dibayar penuh ke dalam dana cadangan yang tidak boleh didistribusikan. Persyaratan permodalan eksternal tersebut dipertimbangkan oleh Grup pada Rapat Umum Pemegang Saham ("RUPS").

Grup mengelola struktur permodalan dan melakukan penyesuaian, berdasarkan perubahan kondisi ekonomi. Untuk memelihara dan menyesuaikan struktur permodalan, Grup dapat menyesuaikan pembayaran dividen kepada pemegang saham, imbalan modal kepada pemegang saham atau menerbitkan saham baru.

Perhitungan rasio utang berbeban bunga terhadap ekuitas (tidak diaudit) adalah sebagai berikut:

	31 Desember 2025/ December 31, 2025	31 Desember 2024/ December 31, 2024
Pinjaman	4.841.406.144.338	3.866.977.225.295
Dikurangi:		
Kas dan setara kas	(101.787.779.226)	(351.857.263.467)
Pinjaman - neto	4.739.618.365.112	3.515.119.961.828
Ekuitas	985.181.481.462	1.039.546.109.398
Rasio utang yang berbeban bunga terhadap ekuitas (tidak diaudit)	4,81	3,38

**31. FINANCIAL RISK MANAGEMENT OBJECTIVE
AND POLICIES (CONTINUED)**

b. Capital Management

The primary objective of the Group's capital management is to ensure that it maintains healthy capital ratios in order to support its business, credible facility credit leverage and maximize shareholder value.

Based on loan agreements, the Group is required to fulfill a particular level of capital. This external requirement on capital has been fulfilled by the Group as of December 31, 2025 and 2024. In addition, effective on August 16, 2007, the Group is required by Law No. 40 (2007) regarding Public Company, to allocate not more than 20% all Company's issued and paid-up capital shares to undistributed general reserve. This externally imposed capital requirements are considered during the Group's General Meeting.

The Group manages its capital structure and makes adjustments to it, in line of changes in economic conditions. To maintain or adjust the capital structure, the Group may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares.

The computation of interest-bearing debt to equity ratio (unaudited) is as follows:

Debts
Less:
Cash and cash equivalents
Net debts
Equity
Interest-bearing debt to equity ratio (unaudited)

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

32. NILAI WAJAR INSTRUMEN KEUANGAN

Perbandingan antara nilai tercatat dan nilai wajar dari aset dan liabilitas keuangan Grup pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

	31 Desember/December 31,			
	2025		2024	
	Nilai Tercatat/ Carrying Value	Nilai Wajar/ Fair Value	Nilai Tercatat/ Carrying Value	Nilai Wajar/ Fair Value
Aset Keuangan				
Kas dan setara kas	101.787.779.226	101.787.779.226	351.857.263.467	351.857.263.467
Piutang usaha - neto	755.688.722.400	755.688.722.400	645.395.567.201	645.395.567.201
Piutang lain-lain - neto	5.227.768.994	5.227.768.994	7.563.208.371	7.563.208.371
Investasi saham	88.518.351.880	88.518.351.880	77.003.875.760	77.003.875.760
Aset keuangan lancar lainnya	1.100.000.000	1.100.000.000	1.641.714.198	1.641.714.198
Total Aset Keuangan	952.322.622.500	952.322.622.500	1.083.461.628.997	1.083.461.628.997
Liabilitas Keuangan				
Utang bank jangka pendek	189.736.565.637	189.736.565.637	209.231.706.661	209.231.706.661
Utang usaha - pihak ketiga	292.766.614.015	292.766.614.015	239.664.706.352	239.664.706.352
Utang lain-lain - pihak ketiga	68.597.149.892	68.597.149.892	46.125.226.081	46.125.226.081
Beban akrual	136.990.159.090	136.990.159.090	82.109.953.670	82.109.953.670
Liabilitas imbalan kerja karyawan jangka pendek	139.005.188.891	139.005.188.891	127.335.014.707	127.335.014.707
Utang bank jangka panjang	2.226.483.081.733	2.226.483.081.733	2.039.486.293.022	2.039.486.293.022
Liabilitas sewa	1.207.803.163.635	1.207.803.163.635	421.850.892.282	421.850.892.282
Utang obligasi	1.217.383.333.333	1.217.383.333.333	1.196.408.333.330	1.196.408.333.330
Total Liabilitas Keuangan	5.478.765.256.226	5.478.765.256.226	4.362.212.126.105	4.362.212.126.105

Metode dan asumsi yang digunakan oleh Grup untuk mengestimasi nilai wajar instrumen keuangan adalah sebagai berikut:

- Jumlah tercatat dari aset keuangan kurang lebih sebesar nilai wajarnya karena instrumen keuangan tersebut sebagian besar berjangka pendek.
- Jumlah tercatat investasi saham diukur pada nilai wajarnya.
- Jumlah tercatat utang bank jangka pendek, utang usaha, utang lain-lain, liabilitas imbalan kerja karyawan jangka pendek dan beban akrual mendekati nilai wajarnya karena jangka waktu yang singkat atas instrumen keuangan tersebut.
- Jumlah tercatat utang bank jangka panjang mendekati nilai wajarnya karena dikenakan tingkat bunga mengambang, dengan pembayaran yang secara berkala senantiasa disesuaikan.

32. FAIR VALUE OF FINANCIAL INSTRUMENTS

The comparison between carrying value and fair value of the Group's financial assets and liabilities as of December 31, 2025 and 2024 is as follows:

	Financial Assets
Cash and cash equivalents	
Trade receivables - net	
Other receivables - net	
Investment in shares	
Other current financial asset	
Total Financial Assets	
	Financial Liabilities
Short-term bank loans	
Trade payables	
Other payables	
Accrued expenses	
Short-term employee benefit liabilities	
Long-term bank loans	
Lease liabilities	
Bonds payables	
Total Financial Liabilities	

The method and assumptions used by the Group to estimate the fair values of financial instruments are as follows:

- The carrying amounts of financial assets reasonably approximate their fair values because they are mostly short-term in nature.
- Investment in shares is measured at its fair value.
- The carrying amounts of short-term bank loan, trade payables, other payables short-term employee benefits liability and accrued expenses approximate their fair values due to short-term nature of transactions.
- The carrying amount of long-term bank loans approximates its fair value since it bears floating interest rate, with repricing frequencies on a regular basis.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**32. NILAI WAJAR INSTRUMEN KEUANGAN
(lanjutan)**

Hierarki nilai wajar

Aset dan liabilitas keuangan diklasifikasikan secara keseluruhan berdasarkan tingkat terendah dari masukan yang signifikan terhadap pengukuran nilai wajar. Penilaian dampak signifikan dari suatu masukan tertentu terhadap pengukuran nilai wajar membutuhkan pertimbangan dan dapat mempengaruhi penilaian dari aset dan liabilitas yang diukur dan penempatannya dalam hierarki nilai wajar.

Hierarki nilai wajar Grup pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

31 Desember 2025/December 31, 2025

	Total/ Total	Level 1/ Level 1	Level 2/ Level 2	Level 3/ Level 3	
Investasi pada saham - FVOCI	88.518.351.880	-	-	88.518.351.880	Investments in shares - FVOCI

31 Desember 2024/December 31, 2024

	Total/ Total	Level 1/ Level 1	Level 2/ Level 2	Level 3/ Level 3	
Investasi pada saham - FVOCI	77.003.875.760	-	-	77.003.875.760	Investments in shares - FVOCI

Untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024, tidak terdapat pengalihan antar level atas pengukuran nilai wajar.

Fair value hierarchy

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurements. The assessment of the significance of a particular input to the fair value measurements requires judgment and may affect the valuation of the assets and liabilities being measured and their placement within the fair value hierarchy.

The Group's fair value hierarchy as of December 31, 2025 and 2024 are as follows:

For the years ended December 31, 2025 and 2024, there were no transfers between each level of fair value measurement.

33. ASET DAN LIABILITAS DALAM MATA UANG ASING

Pada tanggal 31 Desember 2025 dan 2024, Grup memiliki aset dan liabilitas moneter yang signifikan dalam mata uang asing sebagai berikut:

**31 Desember 2025/
December 31, 2025**

	Dalam mata uang asing/ In foreign currencies	Setara Rupiah/ Equivalent Rupiah
Aset		
Kas dan setara kas		
Dolar Amerika Serikat	41.881	702.846.942
Dolar Singapura	3.287	42.957.803
Dolar Australia	2.928.153	32.956.362.015
Piutang usaha		
Dolar Amerika Serikat	111.456	1.870.454.592
Dolar Singapura	1.167	15.251.523
Dolar Australia	41.658.103	468.861.949.265
Piutang lain - lain		
Dolar Amerika Serikat	3.000	50.346.000
Dolar Singapura	545	7.122.605
Dolar Australia	200.851	2.260.578.005
Total Aset		506.767.868.750

**31 Desember 2024/
December 31, 2024**

	Dalam mata uang asing/ In foreign currencies	Setara Rupiah/ Equivalent Rupiah
Aset		
Kas dan setara kas		
Dolar Amerika Serikat	16.338	264.060.906
Dolar Singapura	1.680	20.024.483
Dolar Australia	5.645.840	56.920.677.737
Piutang usaha		
Dolar Amerika Serikat	-	-
Dolar Singapura	-	-
Dolar Australia	39.966.265	402.935.087.778
Piutang lain - lain		
Dolar Amerika Serikat	-	-
Dolar Singapura	-	-
Dolar Australia	449.557	4.532.379.727
Total Aset		464.672.230.631

Assets
Cash and cash equivalents
United States Dollar
Singapore Dollar
Australian Dollar
Trade Receivables
United States Dollar
Singapore Dollar
Australian Dollar
Other Receivables
United States Dollar
Singapore Dollar
Australian Dollar

Total Assets

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

33. ASET DAN LIABILITAS DALAM MATA UANG ASING (lanjutan)

Pada tanggal 31 Desember 2025 dan 2024, Grup memiliki aset dan liabilitas moneter yang signifikan dalam mata uang asing sebagai berikut: (lanjutan)

	31 Desember 2025/ December 31, 2025		31 Desember 2024/ December 31, 2024	
	Dalam mata uang asing/ In foreign currencies	Setara Rupiah/ Equivalent Rupiah	Dalam mata uang asing/ In foreign currencies	Setara Rupiah/ Equivalent Rupiah
Liabilitas				
Utang usaha				
Dolar Amerika Serikat	(245.394)	(4.118.202.108)	(591.970)	(9.567.426.964)
Dolar Australia	(20.738.933)	(233.416.690.915)	(17.025.059)	(171.644.604.351)
Euro Uni Eropa	(614.111)	(12.130.534.583)	(491.826)	(8.287.916.821)
Utang lain - lain				
Dolar Singapura	(1.213)	(15.852.697)	(56.057)	(668.160.083)
Dolar Amerika Serikat	(235.101)	(3.945.464.982)	-	-
Dolar Australia	(853.792)	(9.609.428.960)	(720.757)	(7.266.582.155)
Utang bank jangka panjang				
Dolar Australia	(175.750.000)	(1.978.040.766.250)	(211.031.194)	(2.127.591.174.044)
Utang bank jangka pendek				
Dolar Australia	(25.140.435)	(282.951.950.562)	-	-
Total Liabilitas		(2.524.228.891.057)		(2.325.025.864.418)
(Liabilitas) aset neto		(2.017.461.022.307)		(1.860.353.633.787)

Liabilities
Trade payables
United States Dollar
Australian Dollar
European Euro
Other payables
Singapore Dollar
United States Dollar
Australian Dollar
Long-term bank loans
Australian Dollar
Short-term bank loans
Australian Dollar
Total Liabilities
Net (liabilities) assets

Apabila nilai tukar pada tanggal 31 Maret 2026 (tanggal penyelesaian laporan keuangan konsolidasian) digunakan untuk menyajikan kembali aset dan liabilitas moneter Grup dalam mata uang asing pada tanggal 31 Desember 2025, liabilitas neto dalam mata uang asing di atas akan meningkat sebesar Rp68.714.934.093.

Had the above foreign exchange rates prevailing on March 31, 2026 (the completion date of the consolidated financial statements) been used to restate the balances of the Group's foreign currency denominated monetary assets and liabilities as of December 31, 2025, the above foreign currency denominated net liabilities would have increased by approximately Rp68,714,934,093.

34. RUGI PER SAHAM DASAR

Rugi per saham dihitung dengan membagi laba tahun berjalan yang dapat diatribusikan kepada pemilik entitas induk dengan jumlah rata-rata tertimbang saham yang beredar selama tahun yang bersangkutan.

34. BASIC LOSS PER SHARE

Loss per share is computed by dividing the profit for the year attributable to owners of the parent company by the weighted-average number of shares outstanding during the year.

	Tahun yang berakhir pada tanggal 31 Desember Year ended December 31,		
	2025	2024	
Rugi tahun berjalan untuk perhitungan laba per saham dasar	(379.670.099.679)	(330.246.641.604)	Net loss for the computation of basic earnings per share
Rata-rata tertimbang saham	11.236.686.084	8.488.181.746	Weighted average number of share
Rugi per saham dasar	(33,79)	(38,91)	Basic loss per share

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

35. PERIKATAN PENTING

- a. Perusahaan telah menandatangani *Distribution Agreement* dengan JMBIOTECH Corporation Limited ("JMBIOTECH") No. 01/20210823 pada tanggal 14 September 2021, sebagaimana diubah dengan *Second Addendum to Distribution Agreement* No. 002/PYFA-JMB/I/2024, tanggal 1 Januari 2024 terkait penunjukan Perusahaan sebagai distributor eksklusif di Indonesia untuk produk-produk JMBIOTECH. Perjanjian ini berlaku untuk periode 5 (lima) tahun.
- b. Pada tanggal 16 Juli 2023, Perusahaan dan ETHICA, entitas anak telah menunjuk PT Penta Valent Tbk untuk mendistribusikan produk-produk Grup di seluruh wilayah Indonesia. Perjanjian ini berlaku untuk 2 (dua) tahun dan otomatis diperpanjang untuk periode berikutnya apabila tidak ada pemberitahuan dari salah satu pihak.
- c. Sesuai dengan perjanjian tanggal 24 Juli 2017 yang kemudian dibuatkan amandemennya dengan No.023/EIF-APL/MU-BOD/AMD-01/03-2020, ETHICA, entitas anak, menunjuk PT Anugerah Pharmindo Lestari untuk mendistribusikan produk-produk nya di seluruh wilayah Indonesia. Perjanjian ini berlaku untuk 1 (satu) tahun dan otomatis diperpanjang untuk periode berikutnya apabila tidak ada pemberitahuan dari salah satu pihak.
- d. Probiotec Pty. Ltd. dan entitas anaknya menandatangani beberapa perjanjian manufaktur dan jasa pengemasan dimana Probiotec Pty. Ltd. dan entitas anaknya dikontrak untuk memproduksi produk-produk farmasi milik pelanggannya atau menyediakan jasa pengemasan. Perjanjian-perjanjian ini diperbarui setiap tahunnya secara otomatis untuk periode 12 bulan, kecuali jika diakhiri oleh salah satu pihak.
- e. Pada tanggal 13 Mei 2024, Perusahaan telah menunjuk PT Mega Inter Distrindo untuk mendistribusikan produk-produk Grup di seluruh wilayah Indonesia, sesuai dengan Perjanjian Kerjasama Distribusi No. 036a/PYFA-MID/V/2024. Perjanjian ini berlaku untuk 1 (satu) tahun dan otomatis diperpanjang untuk periode berikutnya apabila tidak ada pemberitahuan dari salah satu pihak.

35. SIGNIFICANT COMMITMENTS

- a. The Company has signed a *Distribution Agreement* with JMBIOTECH Corporation Limited ("JMBIOTECH") No. 01/20210823 on September 14, 2021, as amended by the *Second Addendum to Distribution Agreement* No. 002/PYFA-JMB/I/2024 dated January 1, 2024 regarding the appointment of the Company as the exclusive distributor in Indonesia for JMBIOTECH's products. This agreement is valid for a period of 5 (five) years.
- b. As at July 16, 2023, the Company and ETHICA have appointed PT Penta Valent Tbk as a distributor for all product of the Company and its subsidiaries throughout Indonesia. This agreement valid for 2 (two) years and auto extended for following period if no notice of end-up has been raised by a party.
- c. Pursuant to the agreement dated July 24, 2017, which was subsequently amended under Amendment No. 023/EIF-APL/MU-BOD/AMD-01/03-2020, ETHICA, a subsidiary, appointed PT Anugerah Pharmindo Lestari as the distributor of its products throughout Indonesia. The agreement is valid for one (1) year and shall be automatically renewed for subsequent periods unless terminated by written notice from either party.
- d. Probiotec Pty. Ltd. and its subsidiaries have entered into several manufacturing and packaging services agreements where Probiotec Pty. Ltd. and its subsidiaries are contracted to produce the pharmaceutical products of their customers or provide packaging services. These agreements are automatically renewed annually for 12 months period unless it is terminated by either party.
- e. As at May 13, 2024, the Company has appointed PT Mega Inter Distrindo as a distributor for all product of the Group throughout Indonesia, in accordance with *Distribution Cooperation Agreement* No. 036a/PYFA-MID/V/2024. This agreement valid for 1 (one) year and auto extended for following period if no notice of end-up has been raised by a party.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

37. RENCANA MANAJEMEN

Laporan keuangan konsolidasian disusun dengan asumsi bahwa Grup akan terus beroperasi sebagai entitas yang mampu mempertahankan kelangsungan usahanya. Untuk tahun yang berakhir pada tanggal 31 Desember 2025, Grup mencatat total rugi komprehensif sebesar Rp272.553.358.336 dan mencatat arus kas operasi negatif sebesar Rp378.991.108.803. Pada tanggal 31 Desember 2025, Grup mencatat defisit sebesar Rp422.469.290.908.

Dalam merespon kondisi tersebut, manajemen Grup berencana untuk:

- Efisiensi dan optimalisasi kinerja operasional melalui penerapan disiplin biaya yang berkelanjutan, peningkatan efisiensi proses produksi, pemanfaatan kapasitas produksi secara optimal, serta melakukan peninjauan berkala terhadap portofolio produk, khususnya produk dengan tingkat profitabilitas rendah, guna meningkatkan profitabilitas secara keseluruhan.
- Efisiensi dan optimalisasi kinerja operasional melalui penerapan disiplin biaya yang berkelanjutan, peningkatan efisiensi proses produksi, pemanfaatan kapasitas produksi secara optimal, serta melakukan peninjauan berkala terhadap portofolio produk, khususnya produk dengan tingkat profitabilitas rendah, guna meningkatkan profitabilitas secara keseluruhan.
- Meningkatkan kapasitas dan kapabilitas produksi, khususnya pada segmen produk injeksi steril, dengan membangun lini produksi baru guna memenuhi permintaan pasar yang terus meningkat serta mendukung ekspansi ke pasar global.
- Memperkuat integrasi dan sinergi antar entitas dalam Grup, termasuk melalui pengembangan fungsi *shared services* lintas negara, pemanfaatan sumber daya lintas entitas, serta peningkatan koordinasi dalam aktivitas operasional dan distribusi guna mencapai skala ekonomi yang lebih baik.

37. MANAGEMENT PLAN

The consolidated financial statements have been prepared with the assumption that the Group will continue to operate as an entity that is able to maintain its business continuity. For the year ended December 31, 2025, the Group recorded a total comprehensive loss of Rp272,553,358,336 and recorded a negative operating cashflow amounted to Rp378,991,108,803. As of December 31, 2025, the Group's recorded a deficit amounted to Rp422,469,290,908.

In response to these conditions, the management is planning to:

- *Enhance efficiency and optimize operational performance through the implementation of sustained cost discipline, improvement in production process efficiency, optimal utilization of production capacity, as well as a periodic review of the product portfolio, particularly low-profitability products, to improve overall profitability.*
- *Enhance efficiency and optimize operational performance through the implementation of sustained cost discipline, improvement in production process efficiency, optimal utilization of production capacity, as well as a periodic review of the product portfolio, particularly low-profitability products, to improve overall profitability.*
- *Increase production capacity and capabilities, particularly in the sterile injectable segment, by establishing new production lines to meet growing market demand and support expansion into global markets.*
- *Strengthen integration and synergies across entities within the Group, including through the development of cross-border shared services functions, leveraging resources across entities, and enhancing coordination in operational and distribution activities to achieve greater economies of scale.*

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

37. RENCANA MANAJEMEN (lanjutan)

Dalam merespon kondisi tersebut, manajemen Grup berencana untuk: (lanjutan)

- Mendorong pertumbuhan pendapatan dengan berfokus pada portofolio produk bernilai tambah tinggi, antara lain dengan meningkatkan penggunaan produk di fasilitas kesehatan, akselerasi listing di rumah sakit dan klinik baru, serta memperluas basis pengguna dan spesialisasi. Selain itu, secara selektif mengembangkan peluang ekspor ke pasar yang memiliki potensi pertumbuhan yang menarik.
- Mengoptimalkan pemanfaatan jaringan dan hubungan strategis yang dimiliki Grup, termasuk melalui kolaborasi yang lebih erat dengan mitra utama untuk meningkatkan volume penjualan serta memperluas basis pelanggan.

Grup telah memperoleh surat *Financial Support* dari Rejuve Global Investment Pte. Ltd. ("Rejuve"), yang merupakan entitas induk Perusahaan. Berdasarkan surat *Financial Support* tersebut, Rejuve setuju untuk:

- Menyediakan sumber daya keuangan yang dibutuhkan oleh Grup selama diperlukan agar Grup dapat memenuhi kewajiban keuangannya ketika jatuh tempo, termasuk untuk membiayai kegiatan operasional Grup, dan
- Tidak menutup Grup, minimal sampai dengan 1 April 2027.

Manajemen Rejuve meyakini bahwa Rejuve memiliki kemampuan finansial yang cukup untuk memberikan dukungan keuangan tersebut.

37. MANAGEMENT PLAN (continued)

In response to these conditions, the management is planning to: (continued)

- *Drive revenue growth by focusing on higher value-added product portfolios, including increasing product usage in healthcare facilities, accelerating listings in new hospitals and clinics, and expanding the user base and medical specialties. In addition, selectively pursue export opportunities in markets with attractive growth potential.*
- *Optimize the Group's network and strategic relationships, including through closer collaboration with key partners to increase sales volume and expand the customer base.*

The Group has obtained Financial Support Letter from Rejuve Global Investment Pte. Ltd. ("Rejuve"), the parent company. Based on the Financial Support Letter, Rejuve agreed to:

- *Provides the Group with necessary financial resources, as long as required to enable the Group to meet its financial obligations as and when they fall due, including those required to finance its operations, and*
- *Not to close the Group at minimum until April 1, 2027.*

The management of Rejuve believes that Rejuve has the financial ability to provide such financial support.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**38. STANDAR AKUNTANSI YANG TELAH
DITERBITKAN NAMUN BELUM BERLAKU
EFEKTIF**

Standar akuntansi yang telah diterbitkan sampai tanggal penerbitan laporan keuangan konsolidasian Grup namun belum berlaku efektif diungkapkan berikut ini. Manajemen bermaksud untuk menerapkan standar-standar tersebut yang dipertimbangkan relevan terhadap Grup pada saat efektif, dan dampaknya terhadap posisi dan kinerja keuangan konsolidasian Grup masih diestimasi pada tanggal 31 Maret 2026:

Mulai efektif pada atau setelah tanggal 1 Januari 2026

Amendemen PSAK 109 and PSAK 107: Klasifikasi dan Pengukuran Instrument Keuangan

Amandemen tersebut mencakup klarifikasi atas suatu liabilitas keuangan dihentikan pengakuannya pada "tanggal penyelesaian" serta memperkenalkan pilihan kebijakan akuntansi (apabila kondisi tertentu terpenuhi) untuk menghentikan pengakuan liabilitas keuangan yang diselesaikan melalui sistem pembayaran elektronik sebelum tanggal penyelesaian. Selain itu, panduan tambahan ditambahkan mengenai bagaimana arus kas kontraktual untuk aset keuangan dengan fitur lingkungan, sosial, dan tata kelola perusahaan (ESG) serta fitur serupa harus dinilai.

Amandemen tersebut juga mengklarifikasi apa saja yang merupakan fitur *non-recourse* dan karakteristik instrumen yang terkait secara kontraktual. Selain itu, amandemen tersebut memperkenalkan persyaratan pengungkapan untuk instrumen keuangan dengan fitur kontinjensi serta persyaratan pengungkapan tambahan untuk instrumen ekuitas yang diklasifikasikan pada nilai wajar melalui penghasilan komprehensif lain (OCI).

Amandemen tersebut berlaku efektif untuk periode tahunan yang dimulai pada atau setelah 1 Januari 2026, dengan penerapan dini diperkenankan hanya untuk klasifikasi aset keuangan dan pengungkapan terkait. Grup tidak memperkirakan bahwa amandemen tersebut akan memberikan dampak material terhadap laporan keuangan Grup.

**38. ACCOUNTING STANDARDS ISSUED BUT NOT
YET EFFECTIVE**

The accounting standards that have been issued up to the date of issuance of the Group's consolidated financial statements, but not yet effective are disclosed below. The management intends to adopt these standards that are considered relevant to the Group when they become effective, and the impact to the consolidated financial position and performance of the Group is still being estimated as of March 31, 2026:

Effective beginning on or after January 1, 2026

Amendments to PSAK 109 and PSAK 107: Classification and Measurement of Financial Instruments

The amendments includes a clarification that a financial liability is derecognised on the 'settlement date' and the introduction of an accounting policy choice (if specific conditions are met) to derecognise financial liabilities settled using an electronic payment system before the settlement date. Further, additional guidance is added on how the contractual cash flows for financial assets with environmental, social and corporate governance (ESG) and similar features should be assessed. The amendments also clarifies what constitute 'non-recourse features' and what are the characteristics of contractually linked instruments.

The Amendments also introduces of disclosures for financial instruments with contingent features and additional disclosure requirements for equity instruments classified at fair value through other comprehensive income (OCI).

The Amendments are effective for annual periods starting on or after January 1, 2026 with early adoption permitted for classification of financial assets and related disclosures only. The Group does not anticipate that the amendments will have a material effect on the Group's financial statements.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

**38. STANDAR AKUNTANSI YANG TELAH
DITERBITKAN NAMUN BELUM BERLAKU
EFEKTIF (lanjutan)**

Standar akuntansi yang telah diterbitkan sampai tanggal penerbitan laporan keuangan konsolidasian Grup namun belum berlaku efektif diungkapkan berikut ini. Manajemen bermaksud untuk menerapkan standar-standar tersebut yang dipertimbangkan relevan terhadap Grup pada saat efektif, dan dampaknya terhadap posisi dan kinerja keuangan konsolidasian Grup masih diestimasi pada tanggal 31 Maret 2026: (lanjutan)

Mulai efektif pada atau setelah tanggal 1 Januari 2027

PSAK 118: Penyajian dan Pengungkapan dalam Laporan Keuangan

PSAK 118 akan menggantikan PSAK 201. Standar baru ini memperkenalkan persyaratan baru terkait penyajian dalam laporan laba rugi, termasuk total dan subtotal tertentu. Selain itu, Grup diwajibkan untuk mengklasifikasikan seluruh pendapatan dan beban dalam laporan laba rugi ke dalam salah satu dari lima kategori: operasi, investasi, pendanaan, pajak penghasilan, dan operasi yang dihentikan.

Standar ini juga mensyaratkan pengungkapan ukuran kinerja yang didefinisikan manajemen, subtotal pendapatan dan beban, serta mencakup persyaratan baru terkait agregasi dan disagregasi informasi keuangan.

PSAK 118 berlaku efektif untuk periode pelaporan yang dimulai pada atau setelah 1 Januari 2027, dengan penerapan dini diperkenankan dan harus diungkapkan. PSAK 118 akan diterapkan secara retrospektif.

**38. ACCOUNTING STANDARDS ISSUED BUT NOT
YET EFFECTIVE (continued)**

The accounting standards that have been issued up to the date of issuance of the Group's consolidated financial statements, but not yet effective are disclosed below. The management intends to adopt these standards that are considered relevant to the Group when they become effective, and the impact to the consolidated financial position and performance of the Group is still being estimated as of March 31, 2026: (continued)

Effective beginning on or after January 1, 2027

PSAK 118: Presentation and Disclosure in Financial Statements

PSAK 118 will replace PSAK 201. The new standard introduces new requirements for presentation within the statement of profit or loss, including specified totals and subtotals. Furthermore, the Group are required to classify all income and expenses within the statement of profit or loss into one of five categories: operating, investing, financing, income taxes and discontinued operations.

The standard requires disclosure of newly defined management-defined performance measures, subtotals of income and expenses, and it also includes new requirements for aggregation and disaggregation of financial information.

PSAK 118 are effective for reporting periods beginning on or after January 1, 2027, but earlier application is permitted and must be disclosed. PSAK 118 will apply retrospectively.

**PT PYRIDAM FARMA Tbk
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
As of December 31, 2025
and for the Year Then Ended
(Expressed in Rupiah,
Unless Otherwise Stated)**

39. PERISTIWA SETELAH PERIODE PELAPORAN

- a. Pada tanggal 16 Maret 2026 Perusahaan melakukan keterbukaan informasi mengenai rencana PMHMETD dan pengumuman rencana RUPSLB sehubungan dengan PMHMETD yang akan diselenggarakan pada tanggal 22 April 2026.
- b. Pada tanggal 26 Maret 2026 telah dilaksanakan peningkatan investasi Perusahaan pada Asia Venture Capital Holdings Pte. Ltd., suatu perusahaan yang didirikan berdasarkan hukum Singapura ("AVCH"), melalui pengalihan saham milik Meranti Global Investment Pte. Ltd., suatu perusahaan yang didirikan berdasarkan hukum Singapura ("Meranti") kepada Perusahaan berdasarkan *Share Transfer Form* antara Perusahaan dengan Meranti. Pengalihan saham tersebut dilaksanakan sebanyak 97.842 lembar saham dengan total nilai \$AS6.577.067 Dollar Amerika dengan pembayaran yang akan dilakukan dalam 2 (dua) tahap.

c. Perkembangan geopolitik di Timur Tengah

Setelah tanggal pelaporan, ketegangan geopolitik di Timur Tengah meningkat menyusul tindakan militer di kawasan tersebut pada akhir Februari 2026. Perkembangan ini menyebabkan meningkatnya ketidakpastian geopolitik dan volatilitas di pasar keuangan dan energi global.

Saat ini Grup tidak memiliki operasi langsung yang signifikan di negara-negara yang terlibat langsung dalam konflik tersebut. Namun, dampak ekonomi yang lebih luas akibat situasi geopolitik tersebut dapat memengaruhi operasi dan kinerja keuangan Grup secara tidak langsung.

Pada tanggal otorisasi atas laporan keuangan ini, tidak memungkinkan untuk mengestimasi secara andal dampak keuangan yang mungkin timbul akibat potensi eskalasi lebih lanjut dari konflik tersebut pada laporan keuangan Grup.

Manajemen akan terus memonitor perkembangan terkait konflik ini dan menilai potensi dampaknya pada periode pelaporan berikutnya.

39. EVENTS AFTER REPORTING PERIOD

- a. On March 16, 2026, the Company conducted a public disclosure of information regarding the planned PMHMETD, as well as announcement on the planned Extraordinary General Meeting of Shareholders (EGMS) in relation to the PMHMETD which will be held on April 22, 2026.
- b. On March 26 2026, the Company increased its investment in Asia Venture Capital Holdings Pte. Ltd., a company incorporated under the laws of Singapore ("AVCH"), through the transfer of shares owned by Meranti Global Investment Pte. Ltd., a company incorporated under the laws of Singapore ("Meranti"), to the Company based on a *Share Transfer Form* between the Company and Meranti. The share transfer was carried out for a total of 97,842 shares with an aggregate value of US\$6,577,067, with payment to be made in two (2) stages.

c. Geopolitical developments in the Middle East

Subsequent to the reporting date, geopolitical tensions in the Middle East escalated following military actions in the region at the end of February 2026. These developments have resulted in heightened geopolitical uncertainty and increased volatility in global financial and energy markets.

The Group does not currently have significant direct operations in the countries directly involved in the conflict. However, the broader economic effects resulting from the geopolitical situation may indirectly affect the Group's operations and financial performance.

At the date of authorization of these financial statements, it is not possible to reliably estimate the financial impact that further escalation of the conflict may have on the Group's financial statements.

Management will continue to monitor developments relating to the conflict and assess potential implications in future reporting periods.



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