

## **PT CITRA BUANA PRASIDA, TBK**

Laporan Keuangan  
Untuk Periode Enam Bulan Yang Berakhir  
Pada Tanggal 30 Juni 2024  
(Tidak Diaudit)

*Financial Statements  
For The Six Month Periods Ended  
Juni 30, 2024  
(Unaudited)*



# PT CITRA BUANA PRASIDA Tbk.

Komplek Paskal Hyper Square, Blok G Lantai 2 No. 206 - 208  
Jl. H.O.S. Cokroaminoto No. 25 - 27 (dh. Jl. Pasirkaliki No. 25 - 27) Bandung 40181, Telp : 022 - 86061108

SURAT PERNYATAAN DIREKSI  
TENTANG TANGGUNG JAWAB  
ATAS LAPORAN KEUANGAN  
UNTUK PERIODE ENAM BULAN YANG BERAKHIR PADA  
30 JUNI 2024 DAN 2023 (TIDAK DIAUDIT)

STATEMENTS FROM THE BOARD OF DIRECTORS  
RELATING TO THE RESPONSIBILITY  
OF FINANCIAL STATEMENTS  
FOR THE SIX MONTH PERIODS ENDED  
JULY 30, 2024 AND 2023 (UNAUDITED)

## PT CITRA BUANA PRASIDA, TBK

Kami yang bertanda tangan di bawah ini/ *We are, the undersigned, below:*

- |                                                                                                |                                                                                            |
|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| 1. Nama/ <i>Name</i>                                                                           | : Didi Omara                                                                               |
| Alamat kantor/ <i>Office address</i>                                                           | : Komplek Paskal Hyper Square Blok G Lt. 2 No. 206-208<br>Jl. H.O.S Cokroaminoto No. 25-27 |
| Alamat domisili sesuai KTP atau Kartu identitas<br>lain / <i>Domicile as Stated in ID Card</i> | : Jl. Puduk No. 15, Bandung                                                                |
| Nomor Telepon/ <i>Phone Number</i>                                                             | : 022 - 86061108                                                                           |
| Jabatan/ <i>Position</i>                                                                       | : Direktur Utama/ <i>President Director</i>                                                |
| 2. Nama/ <i>Name</i>                                                                           | : Linna Widjaja                                                                            |
| Alamat kantor/ <i>Office address</i>                                                           | : Komplek Paskal Hyper Square Blok G Lt. 2 No. 206-208<br>Jl. H.O.S Cokroaminoto No. 25-27 |
| Alamat domisili sesuai KTP atau Kartu identitas<br>lain / <i>Domicile as Stated in ID Card</i> | : Jl. Kembar Mas Selatan No. 37, Bandung                                                   |
| Nomor Telepon/ <i>Phone Number</i>                                                             | : 022 - 86061108                                                                           |
| Jabatan/ <i>Position</i>                                                                       | : Direktur/ <i>Director</i>                                                                |

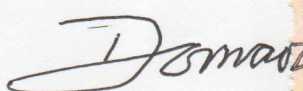
Menyatakan bahwa/ *state that:*

- |                                                                                                                                             |                                                                                                                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan Entitas;                                                           | 1. <i>We are responsible for the preparation and presentation of the financial statements of the Entity.</i>                                   |
| 2. Laporan keuangan telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;                                      | 2. <i>The financial statements have been prepared and presented in accordance with the Indonesian Financial Accounting Standards;</i>          |
| 3. a. Semua informasi dalam laporan keuangan telah dimuat secara lengkap dan benar;                                                         | 3. a. <i>All information in the financial statements has been disclosed in a complete and truth</i>                                            |
| b. Laporan keuangan tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material; | b. <i>The financial statements do not contain any incorrect information or material facts, nor do they omit information or material facts;</i> |
| 4. Kami bertanggung jawab atas sistem pengendalian intern dalam Entitas.                                                                    | 4. <i>We are responsible for the Entity and internal control system.</i>                                                                       |

Demikian pernyataan ini dibuat dengan sebenarnya.

*This statement letter is made truthfully.*

Bandung, 25 Juli 2024/ July 25, 2024


Didi Omara  
Direktur Utama/ *President Director*

Linna Widjaja  
Direktur/ *Director*

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**PT CITRA BUANA PRASIDA, TBK****LAPORAN POSISI KEUANGAN**

Per 30 Juni 2024 (Tidak Diaudit) Dan 31 Desember 2023

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT CITRA BUANA PRASIDA, TBK****STATEMENTS OF FINANCIAL POSITION**

As of June 30, 2024 (Unaudited) And December 31, 2023

(Expressed in Rupiah, unless otherwise stated)

|                               | <i>Notes</i> | <i>30 Juni 2024</i><br><i>June 30, 2024</i> | <i>31 Desember 2023</i><br><i>December 31, 2023</i> |                             |
|-------------------------------|--------------|---------------------------------------------|-----------------------------------------------------|-----------------------------|
| <b>ASET</b>                   |              |                                             |                                                     | <b>ASSETS</b>               |
| <u>Aset Lancar</u>            |              |                                             |                                                     | <u>Current Assets</u>       |
| Kas dan Setara Kas            | 1            | 98.429.926.591                              | 88.722.573.743                                      | Cash and Cash Equivalents   |
| Piutang Usaha                 |              |                                             |                                                     | Trade Receivables           |
| Pihak Ketiga                  | 2            | 4.007.877.687                               | 25.756.010.347                                      | Third Parties               |
| Pendapatan Yang Masih         |              |                                             |                                                     |                             |
| Harus Diterima                | 3            | 404.464                                     | 564.904                                             | Accrued Revenues            |
| Persediaan                    | 4            | 20.493.754.768                              | 22.616.424.889                                      | Inventories                 |
| Biaya Dibayar Dimuka          | 5            | 7.057.861.505                               | 4.307.544.353                                       | Prepaid Expenses            |
| Uang Muka                     | 5            | 62.237.083.985                              | 32.323.379.456                                      | Advances                    |
| Pajak Dibayar Dimuka          | 13a          | 1.606.242.651                               | 1.862.124.707                                       | Prepaid Taxes               |
| Piutang Lain-lain             |              |                                             |                                                     | Other Receivables           |
| Pihak Ketiga                  | 6            | 24.928.329                                  | 12.841.920                                          | Third Parties               |
| Jumlah Aset Lancar            |              | <u>193.858.079.980</u>                      | <u>175.601.464.318</u>                              | Total Current Assets        |
| <u>Aset Tidak Lancar</u>      |              |                                             |                                                     | <u>Non-Current Assets</u>   |
| Properti Investasi - Setelah  |              |                                             |                                                     | Investment Properties - Net |
| Dikurangi Akumulasi           |              |                                             |                                                     | Less Accumulated            |
| Penyusutan Sebesar            |              |                                             |                                                     | Depreciation                |
| Rp 28.613.286.425             |              |                                             |                                                     | Rp 28.613.286.425           |
| Pada 30 Juni 2024,            |              |                                             |                                                     | As of June 30, 2024         |
| dan Rp25.202.201.752          |              |                                             |                                                     | and Rp 25.202.201.752       |
| Pada 31 Desember 2023.        | 7            | 105.030.054.124                             | 107.651.066.591                                     | As of December 31, 2023.    |
| Aset Tetap - Setelah          |              |                                             |                                                     | Fixed Assets - Net Less     |
| Dikurangi Akumulasi           |              |                                             |                                                     | Accumulated                 |
| Penyusutan Sebesar            |              |                                             |                                                     | Depreciation                |
| Rp 4.103.988.037              |              |                                             |                                                     | Rp 4.103.988.037            |
| Pada 30 Juni 2024,            |              |                                             |                                                     | As of June 30, 2024         |
| dan Rp 3.722.175.465          |              |                                             |                                                     | and Rp3.722.175.465         |
| Pada 31 Desember 2023.        | 8            | 4.566.747.729                               | 4.910.943.801                                       | As of December 31, 2023.    |
| Aset Hak Guna - Setelah       |              |                                             |                                                     | Right of Use Assets - Net   |
| Dikurangi Akumulasi           |              |                                             |                                                     | Less Accumulated            |
| Penyusutan Sebesar            |              |                                             |                                                     | Depreciation                |
| Rp49.577.998.743              |              |                                             |                                                     | Rp49.577.998.743            |
| Pada 30 Juni 2024,            |              |                                             |                                                     | As of June 30, 2024         |
| dan Rp49.218.760.602          |              |                                             |                                                     | and Rp49.218.760.602        |
| Pada 31 Desember 2023.        | 9            | 11.874.147.231                              | 12.233.385.372                                      | As of December 31, 2023.    |
| Aset Tidak Berwujud - Setelah |              |                                             |                                                     | Intangible Assets - Net     |
| Dikurangi Akumulasi           |              |                                             |                                                     | Less Accumulated            |
| Amortisasi Sebesar            |              |                                             |                                                     | Amortization                |
| Rp 6.687.500                  |              |                                             |                                                     | Rp 6.687.500                |
| Pada 30 Juni 2024,            | 10           | 23.312.500                                  | 25.562.500                                          | As of March 31, 2024        |
| dan Rp 4.437.500              |              |                                             |                                                     | and Rp4.437.500             |
| Pada 31 Desember 2023.        |              |                                             |                                                     | As of December 31, 2023.    |
| Aset Tidak Lancar Lainnya     |              |                                             |                                                     | Other Non Current Assets    |
| Pihak Ketiga                  | 11           | 528.692.062                                 | 528.692.062                                         | Third Parties               |
| Jumlah Aset Tidak Lancar      |              | <u>122.022.953.645</u>                      | <u>125.349.650.326</u>                              | Total Non Current Assets    |
| <b>JUMLAH ASET</b>            |              | <u><u>315.881.033.625</u></u>               | <u><u>300.951.114.644</u></u>                       | <b>TOTAL ASSETS</b>         |

Catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan/  
*The accompanying notes to financial statements which are an integral part of these financial statements taken as a whole*

**PT CITRA BUANA PRASIDA, TBK****LAPORAN POSISI KEUANGAN**

Per 30 Juni 2024 (Tidak Diaudit) Dan 31 Desember 2023

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT CITRA BUANA PRASIDA, TBK****STATEMENTS OF FINANCIAL POSITION**

As of June 30, 2024 (Unaudited) And December 31, 2023

(Expressed in Rupiah, unless otherwise stated)

|                                      | Catatan/<br><i>Notes</i> | 30 Juni 2024<br><i>June 30, 2024</i> | 31 Desember 2023<br><i>December 31, 2023</i> |                                      |
|--------------------------------------|--------------------------|--------------------------------------|----------------------------------------------|--------------------------------------|
| <b>LIABILITAS DAN EKUITAS</b>        |                          |                                      |                                              | <b>LIABILITIES AND EQUITY</b>        |
| <u>Liabilitas Jangka Pendek</u>      |                          |                                      |                                              | <u>Short Term Liabilities</u>        |
| Utang Usaha                          |                          |                                      |                                              | Trade Payables                       |
| Pihak Ketiga                         | 12                       | 971.216.227                          | 26.798.550                                   | Third Parties                        |
| Utang Pajak                          | 13b                      | 1.074.801.244                        | 1.396.605.888                                | Tax Payables                         |
| Utang Lain-lain                      | 14                       | 10.709.090.636                       | 11.160.660.542                               | Other Payables                       |
| Pendapatan Diterima Dimuka           | 15                       | 26.138.140.944                       | 30.005.328.980                               | Unearned Revenue                     |
| Beban Yang Masih Harus Dibayar       | 16                       | 144.393.884                          | 649.891.649                                  | Accrued Expenses                     |
| Bagian Lancar Utang Bank             | 17                       | 4.291.944.124                        | 4.228.176.921                                | Current Portion of Bank Loans        |
| Bagian Lancar Liabilitas Sewa        | 18                       | 4.189.088.513                        | 4.428.446.205                                | Current Portion of Lease Liabilities |
| Jumlah Liabilitas Jangka Pendek      |                          | 47.518.675.572                       | 51.895.908.735                               | Total Short Term Liabilities         |
| <u>Liabilitas Jangka Panjang</u>     |                          |                                      |                                              | <u>Long Term Liabilities</u>         |
| Utang Bank                           | 17                       | 14.138.194.281                       | 16.770.878.681                               | Bank Loans                           |
| Liabilitas Sewa                      | 18                       | -                                    | 4.033.594.233                                | Lease Liabilities                    |
| Liabilitas Imbalan Kerja             | 19                       | 1.708.315.077                        | 1.708.315.077                                | Employee Benefit Liabilities         |
| Jumlah Liabilitas Jangka Panjang     |                          | 15.846.509.358                       | 22.512.787.991                               | Total Long Term Liabilities          |
| <br>Jumlah Liabilitas                |                          | <br>63.365.184.930                   | <br>74.408.696.726                           | <br>Total Liabilities                |
| <u>Ekuitas</u>                       |                          |                                      |                                              | <u>Equity</u>                        |
| Modal Dasar 4.340.000.000            |                          |                                      |                                              | Authorized Capital 4.340.000.000     |
| Lembar Saham Dengan Nilai            |                          |                                      |                                              | Shares With Nominal Value            |
| Nominal Rp100 Per Lembar             |                          |                                      |                                              | Rp100 Per Share. Issued and          |
| Saham. Modal Ditempatkan             |                          |                                      |                                              | Fully Paid. Capital of               |
| dan Disetor Penuh sebanyak           |                          |                                      |                                              | 1.356.250.000 Shares as of           |
| 1.356.250.000 Lembar Saham           |                          |                                      |                                              | After the Initial Public Offering    |
| Setelah Penawaran Umum               |                          |                                      |                                              | of Shares                            |
| Perdana Saham                        |                          |                                      |                                              | on January 06, 2023                  |
| Pada 06 Januari 2023                 |                          |                                      |                                              |                                      |
| Lembar Saham Dengan Nilai            |                          |                                      |                                              | Shares With Nominal Value            |
| Nominal Rp100 Per Lembar             |                          |                                      |                                              | Rp100 Per Share. Issued and          |
| Saham. Modal Ditempatkan             |                          |                                      |                                              | Fully Paid. Capital of               |
| dan Disetor Penuh sebanyak           |                          |                                      |                                              | 1.085.000.000 Shares                 |
| 1.085.000.000 Lembar Saham           |                          |                                      |                                              | on December 31, 2022.                |
| Pada 31 Desember 2022.               | 20                       | 135.625.000.000                      | 135.625.000.000                              | - 0                                  |
| Tambahan Modal Disetor               |                          |                                      |                                              | Additional Paid in Capital           |
| - Setelah Dikurangi                  |                          |                                      |                                              | Less Issuance Costs                  |
| Biaya Emisi Sebesar                  |                          |                                      |                                              | Rp.2.877.523.704                     |
| Rp.2.877.523.704                     | 21                       | 10.684.976.296                       | 10.684.976.296                               | -                                    |
| Saldo Laba                           | 22                       |                                      |                                              | Retained Earnings                    |
| Ditentukan Penggunaannya             |                          | 27.125.000.000                       | 24.368.710.577                               | - 'ed                                |
| Tidak Ditentukan Penggunaannya       |                          | 78.418.168.411                       | 55.201.027.057                               | Unappropriated                       |
| Keuntungan Pengukuran Kembali        |                          |                                      |                                              | Gain on Remeasurement                |
| Liabilitas Imbalan Kerja             |                          | 662.703.988                          | 662.703.988                                  | of Employee Benefit Liabilities      |
| Jumlah Ekuitas                       |                          | 252.515.848.695                      | 226.542.417.918                              | Total Equity                         |
| <b>JUMLAH LIABILITAS DAN EKUITAS</b> |                          | <b>315.881.033.625</b>               | <b>300.951.114.644</b>                       | <b>TOTAL LIABILITIES AND EQUITY</b>  |

Catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan/

*The accompanying notes to financial statements from an integral part of these financial statements taken as a whole*

LAPORAN LABA RUGI DAN  
PENGHASILAN KOMPREHENSIF LAIN  
Untuk Periode Enam Bulan Yang Berakhir  
30 Juni 2024 Dan 2023 (Tidak Diaudit)  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
For The Six Month Periods Ended  
June 30, 2024 And 2023 (Unaudited)  
(Expressed in Rupiah, unless otherwise stated)

|                                                      | Catatan/<br>Notes | 30 Juni 2024<br>June 30, 2024 | 30 Juni 2023<br>June 30, 2023 |                                            |
|------------------------------------------------------|-------------------|-------------------------------|-------------------------------|--------------------------------------------|
| PENDAPATAN                                           | 23                | 48.061.143.787                | 16.726.726.644                | REVENUE                                    |
| BEBAK POKOK PENJUALAN                                | 24                | (14.128.602.755)              | (7.624.478.313)               | COST OF GOODS SOLD                         |
| LABA KOTOR                                           |                   | 33.932.541.032                | 9.102.248.332                 | GROSS PROFIT                               |
| <u>BEBAK USAHA</u>                                   |                   |                               |                               | <u>OPERATING EXPENSES</u>                  |
| Beban Penjualan                                      | 25                | (1.176.506.497)               | (480.726.659)                 | Sales Expenses                             |
| Beban Umum dan Administrasi                          | 26                | (2.726.009.021)               | (2.537.479.087)               | Administration Expenses                    |
| Beban Operasional                                    | 27                | (2.235.432.412)               | (1.616.795.245)               | Operating Expenses                         |
| Pendapatan Operasional Lainnya                       | 28                | 305.543.856                   | 217.860.573                   | Other Operating Income                     |
| Beban Operasional Lainnya                            | 28                | (367.839.152)                 | (3.339.639)                   | Other Operating Expense                    |
| Jumlah Beban Usaha                                   |                   | (6.200.243.226)               | (4.420.480.057)               | Total Operating Expenses                   |
| LABA USAHA                                           |                   | 27.732.297.806                | 4.681.768.274                 | OPERATING INCOME                           |
| <u>PENDAPATAN DAN BEBAK KEUANGAN</u>                 |                   |                               |                               | <u>FINANCE INCOME AND EXPENSE</u>          |
| Pendapatan Keuangan                                  | 29                | 2.709.762.301                 | 1.574.347.458                 | Finance Income                             |
| Beban Keuangan                                       | 29                | (1.667.855.304)               | (1.867.967.175)               | Finance Expense                            |
| Jumlah Pendapatan dan<br>Beban Keuangan              |                   | 1.041.906.997                 | (293.619.717)                 | Total Finance Income<br>and Expense        |
| LABA SEBELUM PAJAK                                   |                   | 28.774.204.803                | 4.388.148.557                 | INCOME BEFORE TAX                          |
| <u>BEBAK PAJAK PENGHASILAN</u>                       |                   |                               |                               | <u>INCOME TAX EXPENSES</u>                 |
| Pajak Penghasilan                                    | 30                | (2.800.774.027)               | (1.137.661.406)               | Current Tax                                |
| Jumlah Beban Pajak<br>Penghasilan                    |                   | (2.800.774.027)               | (1.137.661.406)               | Total Income Tax Expenses                  |
| LABA SETELAH PAJAK                                   |                   | 25.973.430.776                | 3.250.487.151                 | INCOME AFTER TAX                           |
| <u>PENGHASILAN KOMPREHENSIF<br/>LAIN</u>             |                   |                               |                               | <u>OTHER COMPREHENSIVE INCOME</u>          |
| Total Penghasilan<br>Komprehensif Lain               |                   | -                             | -                             | Total Other<br>Comprehensive Income        |
| JUMLAH PENGHASILAN<br>KOMPREHENSIF<br>TAHUN BERJALAN |                   | 25.973.430.776                | 3.250.487.151                 | TOTAL COMPREHENSIVE<br>INCOME FOR THE YEAR |
| LABA BERSIH PER SAHAM                                | 31                | 19,15                         | 5                             | NET INCOME PER SHARE                       |

Catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan/  
The accompanying notes to financial statements from an integral part of these financial statements taken as a whole

**PT CITRA BUANA PRASIDA, TBK**

LAPORAN PERUBAHAN EKUITAS

Untuk Periode Enam Bulan Yang Berakhir

30 Juni 2024 Dan 2023 (Tidak Diaudit)

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT CITRA BUANA PRASIDA, TBK**

STATEMENTS OF CHANGES IN EQUITY

For The Six Month Periods Ended

June 30, 2024 And 2023 (Unaudited)

(Expressed in Rupiah, unless otherwise stated)

|                                                 | Catatan/<br>Notes | Modal Saham/<br>Capital Stock | Agió Saham/<br>Paid In Capital In-Excess<br>Of Par Value | Saldo Laba/ Retained Earnings                |                                                      | Keuntungan<br>Pengukuran Kembali<br>Liabilitas Imbalan<br>Kerja/ Gain on<br>Remeasurement of<br>Employee Benefit<br>Liabilities | Jumlah Ekuitas/<br>Total Equity |                                      |
|-------------------------------------------------|-------------------|-------------------------------|----------------------------------------------------------|----------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------|
|                                                 |                   |                               |                                                          | Ditentukan<br>Penggunaannya/<br>Appropriated | Tidak Ditentukan<br>Penggunaannya/<br>Unappropriated |                                                                                                                                 |                                 |                                      |
| Saldo Per 01 Januari 2023                       | 20                | 108.500.000.000               | -                                                        | 21.700.000.000                               | 17.842.807.342                                       | 577.192.300                                                                                                                     | 148.619.999.642                 | Balance as of January 01, 2023       |
| Penerbitan Saham Baru                           | 20, 21            | 27.125.000.000                | 10.684.976.296                                           | -                                            | -                                                    | -                                                                                                                               | 37.809.976.296                  | Capitalizing the Retained Earnings   |
| Laba Tahun Berjalan                             |                   | -                             |                                                          | -                                            | 3.250.487.151                                        | -                                                                                                                               | 3.250.487.151                   | Income For The Year                  |
| Saldo Per 30 Juni 2023                          |                   | <u>135.625.000.000</u>        | <u>10.684.976.296</u>                                    | <u>21.700.000.000</u>                        | <u>21.093.294.493</u>                                | <u>577.192.300</u>                                                                                                              | <u>189.680.463.089</u>          | Balance as of June 30, 2023          |
| Saldo Per 01 Januari 2024                       |                   | <u>135.625.000.000</u>        | <u>10.684.976.296</u>                                    | <u>24.368.710.577</u>                        | <u>55.201.027.057</u>                                | <u>662.703.988</u>                                                                                                              | <u>226.542.417.918</u>          | Balance as of January 01, 2024       |
| Pencadangan Saldo Laba<br>Sebagai Cadangan Umum | 22                | -                             |                                                          | 2.756.289.423                                | (2.756.289.423)                                      | -                                                                                                                               | -                               | Appropriation For<br>General Reserve |
| Laba Tahun Berjalan                             | 22                | -                             | -                                                        | -                                            | 25.973.430.776                                       | -                                                                                                                               | 25.973.430.776                  | Income For The Year                  |
| Saldo Per 30 Juni 2024                          |                   | <u>135.625.000.000</u>        | <u>10.684.976.296</u>                                    | <u>27.125.000.000</u>                        | <u>78.418.168.410</u>                                | <u>662.703.988</u>                                                                                                              | <u>252.515.848.694</u>          | Balance as of June 30, 2024          |

Catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan/

The accompanying notes to financial statements from an integral part of these financial statements taken as a whole

**PT CITRA BUANA PRASIDA, TBK****LAPORAN ARUS KAS**

Untuk Periode Enam Bulan Yang Berakhir

30 Juni 2024 Dan 2023 (Tidak Diaudit)

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT CITRA BUANA PRASIDA, TBK****STATEMENTS OF CASH FLOWS**

For The Six Month Periods Ended

June 30, 2024 And 2023 (Unaudited)

(Expressed in Rupiah, unless otherwise stated)

|                                               | Catatan/<br><i>Notes</i> | 30 Juni 2024<br>June 30, 2024 | 30 Juni 2023<br>June 30, 2023 |                                           |
|-----------------------------------------------|--------------------------|-------------------------------|-------------------------------|-------------------------------------------|
|                                               |                          |                               |                               | <b><u>CASH FLOWS FROM</u></b>             |
| <b><u>ARUS KAS DARI AKTIVITAS OPERASI</u></b> |                          |                               |                               | <b><u>OPERATING ACTIVITIES</u></b>        |
| Penerimaan Kas Dari Pelanggan                 |                          | 70.361.839.309                | 42.871.974.627                | Cash Receipt from Customer                |
| Pembayaran Kas Kepada Pemasok                 |                          | (17.217.603.075)              | (18.010.823.466)              | Cash Payment to Supplier                  |
| Pembayaran Kas Operasional Lainnya            |                          | (1.335.876.753)               | (2.572.845.724)               | Cash Payment Other Operating              |
| Pembayaran Kas Kepada Karyawan                |                          | (3.326.453.187)               | (2.913.382.655)               | Cash Payment to Employees                 |
| Pembayaran Pajak                              | 13                       | (6.103.403.203)               | (5.104.121.867)               | Tax Payment                               |
| Arus Kas Yang Diperoleh Dari                  |                          |                               |                               | Net Cash Provided By                      |
| Aktivitas Operasi                             |                          | 42.378.503.091                | 14.270.800.915                | Operating Activities                      |
|                                               |                          |                               |                               | <b><u>CASH FLOWS FROM</u></b>             |
| <b><u>ARUS KAS DARI</u></b>                   |                          |                               |                               | <b><u>INVESTMENT ACTIVITIES</u></b>       |
| <b><u>AKTIVITAS INVESTASI</u></b>             |                          |                               |                               | <b><u>Acquisition of Fixed Assets</u></b> |
| Perolehan Aset Tetap                          | 8                        | (61.016.500)                  | (241.926.601)                 | Advances                                  |
| Uang Muka                                     | 5                        | (29.890.304.529)              | (11.144.886.364)              | Net Cash Used In                          |
| Arus Kas Yang Digunakan Untuk                 |                          |                               |                               | Investment Activities                     |
| Aktivitas Investasi                           |                          | (29.951.321.029)              | (11.386.812.965)              |                                           |
|                                               |                          |                               |                               | <b><u>CASH FLOWS FROM</u></b>             |
| <b><u>ARUS KAS DARI</u></b>                   |                          |                               |                               | <b><u>FINANCING ACTIVITIES</u></b>        |
| <b><u>AKTIVITAS PENDANAAN</u></b>             |                          |                               |                               | <b><u>Payments Bank Loan</u></b>          |
| Pembayaran Utang Bank                         | 17                       | (2.568.917.197)               | (2.849.834.451)               | Receipts From Third Parties               |
| Penerimaan Dari Pihak Ketiga                  |                          | -                             | 2.127.603.704                 | Payments To Third Parties                 |
| Pembayaran Ke Pihak Ketiga                    |                          | (150.912.018)                 | (142.148.626)                 | Payment from the Purchase                 |
| Pembayaran Dari Pembelian                     |                          |                               |                               | of Treasury Stock                         |
| Saham Treasuri                                | 18                       | -                             | 40.687.500.000                | Payments of Share Issuance Costs          |
| Pembayaran Biaya Emisi Saham                  |                          | -                             | (2.877.523.704)               | Net Cash Used In                          |
| Arus Kas Yang Digunakan Untuk                 |                          |                               |                               | Financing Activities                      |
| Aktivitas Pendanaan                           |                          | (2.719.829.215)               | 36.945.596.923                |                                           |
|                                               |                          |                               |                               | <b><u>NET INCREASE CASH AND CASH</u></b>  |
| <b>KENAIKAN BERSIH KAS DAN</b>                |                          |                               |                               | <b><u>EQUIVALENT</u></b>                  |
| <b>SETARA KAS</b>                             |                          | 9.707.352.847                 | 39.829.584.872                |                                           |
|                                               |                          |                               |                               | <b><u>CASH AND CASH EQUIVALENT AT</u></b> |
| <b>SALDO KAS DAN SETARA KAS PADA</b>          |                          |                               |                               | <b><u>THE BEGINNING OF YEAR</u></b>       |
| <b>AWAL TAHUN</b>                             | 1                        | 88.722.573.743                | 24.489.638.472                |                                           |
|                                               |                          |                               |                               | <b><u>CASH AND CASH EQUIVALENT AT</u></b> |
| <b>SALDO KAS DAN SETARA KAS PADA</b>          |                          |                               |                               | <b><u>THE END OF YEAR</u></b>             |
| <b>AKHIR TAHUN</b>                            | 1                        | 98.429.926.591                | 64.319.223.344                |                                           |

Catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan/

*The accompanying notes to financial statements from an integral part of these financial statements taken as a whole*



**PT CITRA BUANA PRASIDA, TBK****CATATAN ATAS LAPORAN KEUANGAN**

Untuk Periode Enam Bulan Yang Berakhir

30 Juni 2024 Dan 2023 (Tidak Diaudit)

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT CITRA BUANA PRASIDA, TBK****NOTES TO FINANCIAL STATEMENTS**

For The Six Month Periods Ended

June 30, 2024 And 2023 (Unaudited)

(Expressed in Rupiah, unless otherwise stated)

**1. KAS DAN SETARA KAS****1. CASH AND CASH EQUIVALENTS**

|                                     | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |
|-------------------------------------|-------------------------------|---------------------------------------|
| <u>Kas</u>                          |                               |                                       |
| Kas                                 | 11.639.900                    | 45.890.806                            |
| Jumlah Kas                          | 11.639.900                    | 45.890.806                            |
| <u>Setara Kas</u>                   |                               |                                       |
| PT Bank Central Asia, Tbk           | 1.510.084.179                 | 668.989.435                           |
| PT Bank OCBC NISP, Tbk              | 256.258.517                   | 82.370.878                            |
| PT Bank Permata, Tbk                | 10.232.865                    | 9.933.671                             |
| PT Bank Sahabat Sampoerna           | 4.003.654                     | 4.417.209                             |
| PT Bank Mayapada International, Tbk | 27.876.498                    | 26.623.090                            |
| PT Bank Oke Indonesia, Tbk          | 4.242.000                     | 11.651.653                            |
| PT Bank Perkreditan Rakyat KS       | 425.093                       | -                                     |
| Jumlah Setara Kas                   | 1.813.122.806                 | 803.985.937                           |
| <u>Deposito Berjangka</u>           |                               |                                       |
| PT Bank Sahabat Sampoerna           | 24.204.492.681                | 31.682.379.570                        |
| PT Bank Mayapada International, Tbk | 52.346.741.963                | 42.895.678.491                        |
| PT Bank Oke Indonesia, Tbk          | 15.031.847.051                | 13.294.638.940                        |
| PT Bank Perkreditan Rakyat KS       | 5.022.082.190                 | -                                     |
| Jumlah Deposito Berjangka           | 96.605.163.884                | 87.872.697.000                        |
| Jumlah Kas dan Setara Kas           | 98.429.926.591                | 88.722.573.743                        |

Suku bunga per tahun deposito berjangka per 30 Juni 2024 adalah sebesar 7,25% dan 31 Desember 2023 adalah sebesar 7,25% dengan jangka waktu 1 bulan diperpanjang otomatis.

Seluruh saldo bank dan deposito berjangka ditempatkan pada pihak ketiga.

Semua kas dan setara kas dalam mata uang Rupiah.

**2. PIUTANG USAHA**

|                      | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |
|----------------------|-------------------------------|---------------------------------------|
| Pihak Ketiga         | 4.007.877.687                 | 25.756.010.347                        |
| Jumlah Piutang Usaha | 4.007.877.687                 | 25.756.010.347                        |

Semua piutang usaha dalam mata uang Rupiah.

Cash

Cash

Total Cash

Cash Equivalents

PT Bank Central Asia, Tbk

PT Bank OCBC NISP, Tbk

PT Bank Permata, Tbk

PT Bank Sahabat Sampoerna

PT Allo Bank Indonesia, Tbk

PT Bank Oke Indonesia, Tbk

Total Cash Equivalents

Time Deposits

PT Bank Sahabat Sampoerna

PT Allo Bank Indonesia, Tbk

PT Bank Oke Indonesia, Tbk

Total Time Deposits

Total Cash and Cash Equivalents

The annual interest rate on time deposits as of June 30, 2024, is 7,25% and 31 December 2023 is 7,25% with a period of 1 month auto-renew.

All bank balances and time deposits are placed on third parties.

All cash and cash equivalent are denominated in Rupiah currency.

**2. TRADE RECEIVABLES**

Third Parties

Total Trade Receivables

All trade receivables are denominated in Rupiah currency.

**PT CITRA BUANA PRASIDA, TBK**

CATATAN ATAS LAPORAN KEUANGAN  
Untuk Periode Enam Bulan Yang Berakhir  
30 Juni 2024 Dan 2023 (Tidak Diaudit)  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT CITRA BUANA PRASIDA, TBK**

NOTES TO FINANCIAL STATEMENTS  
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June 30, 2024 And 2023 (Unaudited)  
(Expressed in Rupiah, unless otherwise stated)

Analisa umur piutang usaha adalah sebagai berikut:

The aging analysis of these trade receivables is as follows:

|                                           | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |                              |
|-------------------------------------------|-------------------------------|---------------------------------------|------------------------------|
| - Belum Jatuh Tempo                       | 2.867.984.642                 | 1.546.647.482                         | Not Yet Due -                |
| - Lewat Jatuh Tempo sampai dengan 3 Bulan | 1.085.544.641                 | 24.177.431.046                        | Overdue up to 3 Months -     |
| - Lewat Jatuh Tempo 3 sampai 6 Bulan      | -                             | 3.672.500                             | Overdue 3 to 6 Months -      |
| - Lewat Jatuh Tempo Lebih dari 6 Bulan    | 54.348.404                    | 28.259.320                            | Overdue More than 6 Months - |
| Jumlah Piutang Usaha                      | 4.007.877.687                 | 25.756.010.348                        | Total Trade Receivables      |

**3. PENDAPATAN YANG MASIH HARUS DITERIMA****3. ACCRUED REVENUES**

|                                             | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |                        |
|---------------------------------------------|-------------------------------|---------------------------------------|------------------------|
| Bunga Deposito                              | 404.464                       | 564.904                               | Interest Time Deposits |
| Jumlah Pendapatan Yang Masih Harus Diterima | 404.464                       | 564.904                               | Total Accrued Revenues |

**4. PERSEDIAAN****4. INVENTORIES**

|                                    | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |                                     |
|------------------------------------|-------------------------------|---------------------------------------|-------------------------------------|
| <u>Ruko Siap Dijual</u>            |                               |                                       | <u>Shophouse Available for Sale</u> |
| Paskal Hyper Square                | 10.090.158.854                | 3.489.188.314                         | Paskal Hyper Square                 |
| Jumlah Ruko Siap Dijual            | 10.090.158.854                | 3.489.188.314                         | Total Shophouse Available for Sale  |
| <u>Bangunan Dalam Penyelesaian</u> |                               |                                       | <u>Building Under Construction</u>  |
| Paskal Hyper Square                | 10.403.595.913                | 19.127.236.575                        | Paskal Hyper Square                 |
| Jumlah Bangunan Dalam Penyelesaian | 10.403.595.913                | 19.127.236.575                        | Total Building Under Construction   |
| Jumlah Persediaan                  | 20.493.754.768                | 22.616.424.889                        | Total Inventories                   |

**5. BIAYA DIBAYAR DIMUKA****5. PREPAID EXPENSES**

|                                     | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |                                    |
|-------------------------------------|-------------------------------|---------------------------------------|------------------------------------|
| Biaya Profesi Penunjang             | 75.237.502                    | -                                     | Supporting Professional Expenses   |
| Biaya Perijinan                     | 666.925.510                   | 278.341.837                           | License Expenses                   |
| Beban Pra Operasional Proyek Cipaku | 5.161.387.046                 | 3.360.026.792                         | Cipaku Pra Operational Expenses    |
| Biaya Sewa                          | 819.000.000                   | 232.603.125                           | Rent Expenses                      |
| Biaya Asuransi                      | 50.811.447                    | 9.071.099                             | Insurance Expenses                 |
| Biaya Iklan dan Promosi             | 284.500.000                   | 427.501.500                           | Advertising and Promotion Expenses |
| Jumlah Biaya Dibayar Dimuka         | 7.057.861.505                 | 4.307.544.353                         | Total Prepaid Expenses             |

**PT CITRA BUANA PRASIDA, TBK****CATATAN ATAS LAPORAN KEUANGAN**

Untuk Periode Enam Bulan Yang Berakhir

30 Juni 2024 Dan 2023 (Tidak Diaudit)

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT CITRA BUANA PRASIDA, TBK****NOTES TO FINANCIAL STATEMENTS**

For The Six Month Periods Ended

June 30, 2024 And 2023 (Unaudited)

(Expressed in Rupiah, unless otherwise stated)

|                                 | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |
|---------------------------------|-------------------------------|---------------------------------------|
| Uang Muka Pembelian Aset Kantor | 23.400.000                    | -                                     |
| Uang Muka Pembelian Tanah       | 62.213.683.985                | 32.323.379.456                        |
| Jumlah Uang Muka                | 62.237.083.985                | 32.323.379.456                        |

*Advances Purchase of Office Assets*  
*Advances Purchase of Land*  
*Total Advances*

**6. PIUTANG LAIN-LAIN****6. OTHER RECEIVABLES**

|                          | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |
|--------------------------|-------------------------------|---------------------------------------|
| <u>Pihak Ketiga</u>      |                               |                                       |
| Piutang Karyawan         | 8.591.920                     | 12.841.920                            |
| Piutang Lainnya          | 16.336.409                    | -                                     |
| Jumlah Pihak Ketiga      | 24.928.329                    | 12.841.920                            |
| Jumlah Piutang Lain-lain | 24.928.329                    | 12.841.920                            |

*Third Parties*  
*Employee Receivable*  
*Property Tax Receivable*  
*Total Third Parties*

*Total Other Receivables***7. PROPERTI INVESTASI****7. INVESTMENT PROPERTIES**

|                                    | 30 Juni 2024<br>June 30, 2024           |                                 |                                 |                                       |                                           |
|------------------------------------|-----------------------------------------|---------------------------------|---------------------------------|---------------------------------------|-------------------------------------------|
|                                    | Saldo Awal/<br><i>Beginning Balance</i> | Penambahan/<br><i>Additions</i> | Pengurangan/<br><i>Disposal</i> | Saldo Akhir/<br><i>Ending Balance</i> |                                           |
| <u>Nilai Perolehan</u>             |                                         |                                 |                                 |                                       | <u><i>At Cost</i></u>                     |
| Pematangan Tanah                   | 38.692.897.219                          | -                               | -                               | 38.692.897.219                        | <i>Land Development</i>                   |
| Bangunan                           | 77.294.119.754                          | -                               | -                               | 77.294.119.754                        | <i>Building</i>                           |
| Fasilitas Umum                     | 16.443.080.697                          | 273.060.000                     | -                               | 16.716.140.697                        | <i>General Facilities</i>                 |
| <u>Bangunan Dalam Penyelesaian</u> |                                         |                                 |                                 |                                       | <u><i>Building Under Construction</i></u> |
| Bangunan                           | 45.920.673                              | 629.294.756                     | -                               | 675.215.429                           | <i>Building</i>                           |
| Fasilitas Umum                     | 377.250.000                             | -                               | 112.282.550                     | 264.967.450                           | <i>General Facilities</i>                 |
| Jumlah Nilai Perolehan             | 132.853.268.343                         | 902.354.756                     | 112.282.550                     | 133.643.340.549                       | <i>Total At Cost</i>                      |
|                                    | 30 Juni 2024<br>June 30, 2024           |                                 |                                 |                                       |                                           |
|                                    | Saldo Awal/<br><i>Beginning Balance</i> | Penambahan/<br><i>Additions</i> | Pengurangan/<br><i>Disposal</i> | Saldo Akhir/<br><i>Ending Balance</i> |                                           |
| <u>Akumulasi Penyusutan</u>        |                                         |                                 |                                 |                                       | <u><i>Accumulated Depreciations</i></u>   |
| Pematangan Tanah                   | 4.869.645.681                           | 1.012.275.390                   | -                               | 5.881.921.071                         | <i>Land Development</i>                   |
| Bangunan                           | 18.262.149.070                          | 1.962.479.957                   | -                               | 20.224.629.028                        | <i>Building</i>                           |
| Fasilitas Umum                     | 2.070.407.001                           | 436.329.326                     | -                               | 2.506.736.327                         | <i>General Facilities</i>                 |
| Jumlah Akumulasi Penyusutan        | 25.202.201.752                          | 3.411.084.673                   | -                               | 28.613.286.425                        | <i>Total Accumulated Depreciations</i>    |
| Nilai Buku Bersih                  | 107.651.066.590                         |                                 |                                 | 105.030.054.124                       | <i>Net Book Value</i>                     |

**PT CITRA BUANA PRASIDA, TBK****CATATAN ATAS LAPORAN KEUANGAN**

Untuk Periode Enam Bulan Yang Berakhir

30 Juni 2024 Dan 2023 (Tidak Diaudit)

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT CITRA BUANA PRASIDA, TBK****NOTES TO FINANCIAL STATEMENTS**

For The Six Month Periods Ended

June 30, 2024 And 2023 (Unaudited)

(Expressed in Rupiah, unless otherwise stated)

| 31 Desember 2023       |                                             |                                 |                                 |                                       |                       |
|------------------------|---------------------------------------------|---------------------------------|---------------------------------|---------------------------------------|-----------------------|
| December 31, 2023      |                                             |                                 |                                 |                                       |                       |
|                        | Saldo Awal/<br><i>Beginning<br/>Balance</i> | Penambahan/<br><i>Additions</i> | Pengurangan/<br><i>Disposal</i> | Saldo Akhir/<br><i>Ending Balance</i> |                       |
| <u>Nilai Perolehan</u> |                                             |                                 |                                 |                                       | <u>At Cost</u>        |
| Pematangan Tanah       | 30.099.872.598                              | 8.593.024.621                   | -                               | 38.692.897.219                        | Land                  |
| Bangunan               | 71.801.261.559                              | 5.492.858.195                   | -                               | 77.294.119.754                        | Building              |
| Fasilitas Umum         | 16.443.080.697                              | -                               | -                               | 16.443.080.697                        | General Facilities    |
| <u>Bangunan Dalam</u>  |                                             |                                 |                                 |                                       | <u>Building Under</u> |
| <u>Penyelesaian</u>    |                                             |                                 |                                 |                                       | <u>Construction</u>   |
| Bangunan               | 740.456.898                                 | 460.920.673                     | 1.155.456.898                   | 45.920.673                            | Building              |
| Fasilitas Umum         | -                                           | 377.250.000                     | -                               | 377.250.000                           | General Facilities    |
| Jumlah Nilai           |                                             |                                 |                                 |                                       |                       |
| Perolehan              | 119.084.671.752                             | 14.924.053.489                  | 1.155.456.898                   | 132.853.268.343                       | Total At Cost         |
| <u>Akumulasi</u>       |                                             |                                 |                                 |                                       | <u>Accumulated</u>    |
| <u>Penyusutan</u>      |                                             |                                 |                                 |                                       | <u>Depreciations</u>  |
| Pematangan Tanah       | 3.031.586.329                               | 1.838.059.353                   | -                               | 4.869.645.681                         | Land                  |
| Bangunan               | 14.537.779.759                              | 3.724.369.311                   | -                               | 18.262.149.070                        | Building              |
| Fasilitas Umum         | 1.203.308.350                               | 867.098.651                     | -                               | 2.070.407.001                         | General Facilities    |
| Jumlah Akumulasi       |                                             |                                 |                                 |                                       | Total Accumulated     |
| Penyusutan             | 18.772.674.438                              | 6.429.527.315                   | -                               | 25.202.201.752                        | Depreciations         |
| Nilai Buku Bersih      | 88.878.392.153                              |                                 |                                 | 107.651.066.591                       | Net Book Value        |

**8. ASET TETAP****8. FIXED ASSETS**

| 30 Juni 2024           |                                             |                                 |                                 |                                       |                      |
|------------------------|---------------------------------------------|---------------------------------|---------------------------------|---------------------------------------|----------------------|
| June 30, 2024          |                                             |                                 |                                 |                                       |                      |
|                        | Saldo Awal/<br><i>Beginning<br/>Balance</i> | Penambahan/<br><i>Additions</i> | Pengurangan/<br><i>Disposal</i> | Saldo Akhir/<br><i>Ending Balance</i> |                      |
| <u>Nilai Perolehan</u> |                                             |                                 |                                 |                                       | <u>At Cost</u>       |
| Bangunan               | 3.490.549.132                               | -                               | -                               | 3.490.549.132                         | Building             |
| Kendaraan              | 4.395.673.000                               | -                               | -                               | 4.395.673.000                         | Vehicle              |
| Inventaris Kantor      | 746.897.134                                 | 37.616.500                      | -                               | 784.513.634                           | Office Furniture     |
| Perolehan              | 8.633.119.266                               | 37.616.500                      | -                               | 8.670.735.766                         | Total At Cost        |
| <u>Akumulasi</u>       |                                             |                                 |                                 |                                       | <u>Accumulated</u>   |
| <u>Penyusutan</u>      |                                             |                                 |                                 |                                       | <u>Depreciations</u> |
| Bangunan               | 721.680.634                                 | 91.073.427                      | -                               | 812.754.061                           | Building             |
| Kendaraan              | 2.668.310.374                               | 199.979.563                     | -                               | 2.868.289.937                         | Vehicle              |
| Inventaris Kantor      | 332.184.457                                 | 90.759.583                      | -                               | 422.944.040                           | Office Furniture     |
| Jumlah Akumulasi       |                                             |                                 |                                 |                                       | Total Accumulated    |
| Penyusutan             | 3.722.175.465                               | 381.812.572                     | -                               | 4.103.988.037                         | Depreciations        |
| Nilai Buku Bersih      | 4.910.943.801                               |                                 |                                 | 4.566.747.729                         | Net Book Value       |

**PT CITRA BUANA PRASIDA, TBK**

## CATATAN ATAS LAPORAN KEUANGAN

Untuk Periode Enam Bulan Yang Berakhir

30 Juni 2024 Dan 2023 (Tidak Diaudit)

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT CITRA BUANA PRASIDA, TBK**

## NOTES TO FINANCIAL STATEMENTS

For The Six Month Periods Ended

June 30, 2024 And 2023 (Unaudited)

(Expressed in Rupiah, unless otherwise stated)

| 31 Desember 2023       |                                             |                                 |                                 |                                       |
|------------------------|---------------------------------------------|---------------------------------|---------------------------------|---------------------------------------|
| December 31, 2023      |                                             |                                 |                                 |                                       |
|                        | Saldo Awal/<br><i>Beginning<br/>Balance</i> | Penambahan/<br><i>Additions</i> | Pengurangan/<br><i>Disposal</i> | Saldo Akhir/<br><i>Ending Balance</i> |
| <u>Nilai Perolehan</u> |                                             |                                 |                                 | <u><i>At Cost</i></u>                 |
| Bangunan               | 3.470.404.390                               | 20.144.742                      |                                 | 3.490.549.132 <i>Building</i>         |
| Kendaraan              | 4.384.673.000                               | 11.000.000                      |                                 | 4.395.673.000 <i>Vehicle</i>          |
| Inventaris Kantor      | 562.654.767                                 | 184.242.367                     |                                 | 746.897.134 <i>Office Furniture</i>   |
| Jumlah Nilai Perolehan | 8.417.732.157                               | 215.387.109                     | -                               | 8.633.119.266 <i>Total At Cost</i>    |
| <u>Akumulasi</u>       |                                             |                                 |                                 | <u><i>Accumulated</i></u>             |
| <u>Penyusutan</u>      |                                             |                                 |                                 | <u><i>Depreciations</i></u>           |
| Bangunan               | 540.000.093                                 | 181.680.541                     |                                 | 721.680.634 <i>Building</i>           |
| Kendaraan              | 2.211.976.249                               | 456.334.125                     |                                 | 2.668.310.374 <i>Vehicle</i>          |
| Inventaris Kantor      | 170.044.736                                 | 162.139.721                     |                                 | 332.184.457 <i>Office Furniture</i>   |
| Jumlah Akumulasi       |                                             |                                 |                                 | <i>Total Accumulated</i>              |
| Penyusutan             | 2.922.021.078                               | 800.154.387                     | -                               | 3.722.175.465 <i>Depreciations</i>    |
| Nilai Buku Bersih      | 5.495.711.080                               |                                 |                                 | 4.910.943.801 <i>Net Book Value</i>   |

**9. ASET HAK GUNA****9. RIGHT OF USE ASSETS**

| 30 Juni 2024           |                                             |                                 |                                 |                                       |
|------------------------|---------------------------------------------|---------------------------------|---------------------------------|---------------------------------------|
| June 30, 2024          |                                             |                                 |                                 |                                       |
|                        | Saldo Awal/<br><i>Beginning<br/>Balance</i> | Penambahan/<br><i>Additions</i> | Pengurangan/<br><i>Disposal</i> | Saldo Akhir/<br><i>Ending Balance</i> |
| <u>Nilai Perolehan</u> |                                             |                                 |                                 | <u><i>At Cost</i></u>                 |
| Tanah                  | 61.452.145.974                              | -                               | -                               | 61.452.145.974 <i>Land</i>            |
| Jumlah Nilai Perolehan | 61.452.145.974                              | -                               | -                               | 61.452.145.974 <i>Total At Cost</i>   |
| 30 Juni 2024           |                                             |                                 |                                 |                                       |
| June 30, 2024          |                                             |                                 |                                 |                                       |
|                        | Saldo Awal/<br><i>Beginning<br/>Balance</i> | Penambahan/<br><i>Additions</i> | Pengurangan/<br><i>Disposal</i> | Saldo Akhir/<br><i>Ending Balance</i> |
| <u>Akumulasi</u>       |                                             |                                 |                                 | <u><i>Accumulated</i></u>             |
| <u>Penyusutan</u>      |                                             |                                 |                                 | <u><i>Depreciations</i></u>           |
| Tanah                  | 49.218.760.602                              | 359.238.141                     | -                               | 49.577.998.743 <i>Land</i>            |
| Jumlah Akumulasi       |                                             |                                 |                                 | <i>Total Accumulated</i>              |
| Penyusutan             | 49.218.760.602                              | 359.238.141                     | -                               | 49.577.998.743 <i>Depreciations</i>   |
| Nilai Buku Bersih      | 12.233.385.372                              |                                 |                                 | 11.874.147.231 <i>Net Book Value</i>  |

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| 31 Desember 2023       |                                             |                                 |                                 |                                       |                      |
|------------------------|---------------------------------------------|---------------------------------|---------------------------------|---------------------------------------|----------------------|
| December 31, 2023      |                                             |                                 |                                 |                                       |                      |
|                        | Saldo Awal/<br><i>Beginning<br/>Balance</i> | Penambahan/<br><i>Additions</i> | Pengurangan/<br><i>Disposal</i> | Saldo Akhir/<br><i>Ending Balance</i> |                      |
| <u>Nilai Perolehan</u> |                                             |                                 |                                 |                                       | <u>At Cost</u>       |
| Tanah                  | 61.452.145.974                              | -                               | -                               | 61.452.145.974                        | Land                 |
| Jumlah Nilai Perolehan | 61.452.145.974                              | -                               | -                               | 61.452.145.974                        | Total At Cost        |
| <u>Akumulasi</u>       |                                             |                                 |                                 |                                       | <u>Accumulated</u>   |
| <u>Penyusutan</u>      |                                             |                                 |                                 |                                       | <u>Depreciations</u> |
| Tanah                  | 48.500.284.319                              | 718.476.282                     | -                               | 49.218.760.602                        | Land                 |
| Jumlah Akumulasi       |                                             |                                 |                                 |                                       | Total Accumulated    |
| Penyusutan             | 48.500.284.319                              | 718.476.282                     | -                               | 49.218.760.602                        | Depreciations        |
| Nilai Buku Bersih      | 12.951.861.655                              |                                 |                                 | 12.233.385.372                        | Net Book Value       |

**10. ASET TIDAK BERWUJUD****10. INTANGIBLE ASSETS**

| 30 Juni 2024           |                                             |                                 |                                 |                                       |                      |
|------------------------|---------------------------------------------|---------------------------------|---------------------------------|---------------------------------------|----------------------|
| June 30, 2024          |                                             |                                 |                                 |                                       |                      |
|                        | Saldo Awal/<br><i>Beginning<br/>Balance</i> | Penambahan/<br><i>Additions</i> | Pengurangan/<br><i>Disposal</i> | Saldo Akhir/<br><i>Ending Balance</i> |                      |
| <u>Nilai Perolehan</u> |                                             |                                 |                                 |                                       | <u>At Cost</u>       |
| Perangkat Lunak        | 30.000.000                                  |                                 | -                               | 30.000.000                            | Land                 |
| Jumlah Nilai Perolehan | 30.000.000                                  | -                               | -                               | 30.000.000                            | Total At Cost        |
| <u>Akumulasi</u>       |                                             |                                 |                                 |                                       | <u>Accumulated</u>   |
| <u>Amortisasi</u>      |                                             |                                 |                                 |                                       | <u>Amortizations</u> |
| Perangkat Lunak        | 4.437.500                                   | 2.250.000                       | -                               | 6.687.500                             | Land                 |
| Jumlah Akumulasi       |                                             |                                 |                                 |                                       | Total Accumulated    |
| Amortisasi             | 4.437.500                                   | 2.250.000                       | -                               | 6.687.500                             | Amortizations        |
| Nilai Buku Bersih      | 25.562.500                                  |                                 |                                 | 23.312.500                            | Net Book Value       |

| 31 Desember 2023       |                                             |                                 |                                 |                                       |                      |
|------------------------|---------------------------------------------|---------------------------------|---------------------------------|---------------------------------------|----------------------|
| December 31, 2023      |                                             |                                 |                                 |                                       |                      |
|                        | Saldo Awal/<br><i>Beginning<br/>Balance</i> | Penambahan/<br><i>Additions</i> | Pengurangan/<br><i>Disposal</i> | Saldo Akhir/<br><i>Ending Balance</i> |                      |
| <u>Nilai Perolehan</u> |                                             |                                 |                                 |                                       | <u>At Cost</u>       |
| Perangkat Lunak        | -                                           | 30.000.000                      | -                               | 30.000.000                            | Land                 |
| Jumlah Nilai Perolehan | -                                           | 30.000.000                      | -                               | 30.000.000                            | Total At Cost        |
| <u>Akumulasi</u>       |                                             |                                 |                                 |                                       | <u>Accumulated</u>   |
| <u>Penyusutan</u>      |                                             |                                 |                                 |                                       | <u>Depreciations</u> |
| Perangkat Lunak        | -                                           | 4.437.500                       | -                               | 4.437.500                             | Land                 |



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|                   |   |           |   |                                  |
|-------------------|---|-----------|---|----------------------------------|
| Jumlah Akumulasi  |   |           |   | <i>Total Accumulated</i>         |
| Penyusutan        | - | 4.437.500 | - | 4.437.500 <i>Depreciations</i>   |
| Nilai Buku Bersih | - |           |   | 25.562.500 <i>Net Book Value</i> |

**11. ASET TIDAK LANCAR LAINNYA****11. OTHER NON CURRENT ASSETS**

|                                    | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |                                               |
|------------------------------------|-------------------------------|---------------------------------------|-----------------------------------------------|
| Pihak Ketiga                       |                               |                                       | <i>Third Parties</i>                          |
| Deposito PT Bank Central Asia, Tbk | 528.692.062                   | 528.692.062                           | <i>PT Bank Central Asia, Tbk, Tbk Deposit</i> |
| Jumlah Pihak Ketiga                | 528.692.062                   | 528.692.062                           | <i>Total Third Parties</i>                    |
| Jumlah Aset Tidak Lancar Lainnya   | 528.692.062                   | 528.692.062                           | <i>Total Other Non Current Assets</i>         |

**12. UTANG USAHA****12. TRADE PAYABLES**

|                    | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |                             |
|--------------------|-------------------------------|---------------------------------------|-----------------------------|
| Pihak Ketiga       | 971.216.227                   | 26.798.550                            | <i>Third Parties</i>        |
| Jumlah Utang Usaha | 971.216.227                   | 26.798.550                            | <i>Total Trade Payables</i> |

Semua utang usaha dalam mata uang Rupiah.

*All trade payables are denominated in Rupiah currency.*

**13. PERPAJAKAN****13. TAXATION****a. Pajak Dibayar Dimuka****a. Prepaid Taxes**

|                             | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |                                           |
|-----------------------------|-------------------------------|---------------------------------------|-------------------------------------------|
| PPh Pasal 4 (2) - Sewa      | 1.177.382.745                 | 1.462.511.383                         | <i>Income Tax Article 4 (2) - Rent</i>    |
| PPh Pasal 4 (2) - Penjualan | 312.687.501                   | 397.802.084                           | <i>Income Tax Article 4 (2) - Revenue</i> |
| PPh Pasal 23                | 18.043.699                    | 1.811.240                             |                                           |
| PPN Masukan                 | 98.128.706                    | -                                     |                                           |
| Jumlah Pajak Dibayar Dimuka | 1.606.242.651                 | 1.862.124.707                         | <i>Total Prepaid Taxes</i>                |

**b. Utang Pajak****b. Tax Payables**

|                              | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |                                                |
|------------------------------|-------------------------------|---------------------------------------|------------------------------------------------|
| PPh Pasal 21                 | 56.254.325                    | 149.952.971                           | <i>Income Tax Article 21</i>                   |
| PPh Pasal 23                 | 5.673.951                     | 4.549.420                             | <i>Income Tax Article 23</i>                   |
| PPh Pasal 4 (2) - Sewa       | 69.944.247                    | 98.448.229                            | <i>Income Tax Article 4 (2) - Rent</i>         |
| PPh Pasal 4 (2) - Penjualan  | 131.819.792                   | 149.871.875                           | <i>Income Tax Article 4 (2) - Revenue</i>      |
| PPh Pasal 4 (2) - Konstruksi | 19.651.126                    | (0)                                   | <i>Income Tax Article 4 (2) - Contructions</i> |
| PPh Pasal 29                 | -                             | 107.681.207                           | <i>Income Tax Article 29</i>                   |
| Pajak Pertambahan Nilai      | 791.457.802                   | 886.102.186                           | <i>Value Added Tax</i>                         |
| Jumlah Utang Pajak           | 1.074.801.244                 | 1.396.605.888                         | <i>Total Tax Payables</i>                      |

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**14. UTANG LAIN-LAIN****14. OTHER PAYABLES**

|                                  | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |                              |
|----------------------------------|-------------------------------|---------------------------------------|------------------------------|
| Uang Jaminan Pelanggan           | 5.887.206.500                 | 5.890.166.500                         | Customer Deposit             |
| Utang Asuransi Ruko              | 97.694.800                    | 71.654.800                            | Shophouse Insurance Payables |
| Utang Lancar Lainnya             | 2.317.932.129                 | 1.584.945.849                         | Other Current Payables       |
| Utang Uang Titipan Pelanggan     | 2.378.628.907                 | 3.589.848.988                         | Customer Deposit Payables    |
| Utang BPJS                       | 27.628.300                    | 24.044.405                            | BPJS Payables                |
| Utang Pengembalian PPN Pelanggan | -                             | -                                     | Customer VAT Refund Payables |
| Jumlah Utang Lain-lain           | 10.709.090.636                | 11.160.660.542                        | Total Other Payables         |

**15. PENDAPATAN DITERIMA DIMUKA****15. UNEARNED REVENUE**

|                                          | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |                                     |
|------------------------------------------|-------------------------------|---------------------------------------|-------------------------------------|
| Uang Muka Sewa                           | 13.678.903.445                | 14.440.401.435                        | Rent Advance                        |
| Uang Muka Pengalihan<br>Pemanfaatan Ruko | 12.459.237.499                | 15.564.927.545                        | Transfer Of Shophouse Usage Advance |
| Jumlah Pendapatan Diterima Dimuka        | 26.138.140.944                | 30.005.328.980                        | Total Unearned Revenue              |

**16. BEBAN YANG MASIH HARUS DIBAYAR****16. ACCRUED EXPENSES**

|                                                      | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |                                                             |
|------------------------------------------------------|-------------------------------|---------------------------------------|-------------------------------------------------------------|
| Beban Bunga                                          | 72.129.964                    | 585.306.728                           | Interest Expense                                            |
| Beban Listrik, Telepon, PDAM,<br>dan Air Bawah Tanah | 72.263.920                    | 3.534.921                             | Electrical, Telephone Expense<br>and Underground Water ntal |
| Beban Konsultan                                      | -                             | 61.050.000                            | Consultant Expense                                          |
| Jumlah Beban Yang Masih<br>Harus Dibayar             | 144.393.884                   | 649.891.649                           | Total Accrued Expenses                                      |

**17. UTANG BANK****17. BANK LOANS**

|                                          | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |                                        |
|------------------------------------------|-------------------------------|---------------------------------------|----------------------------------------|
| <u>Utang Bank</u>                        |                               |                                       | <u>Bank Loan</u>                       |
| PT Bank Central Asia, Tbk                | 18.430.138.405                | 20.999.055.602                        | PT Bank Central Asia, Tbk              |
| Jumlah Utang Bank                        | 18.430.138.405                | 20.999.055.602                        | Total Bank Loan                        |
| Dikurangi:                               |                               |                                       | Less:                                  |
| <u>Bagian Lancar Utang Bank</u>          |                               |                                       | <u>Current Portion of Bank Loan</u>    |
| PT Bank Central Asia, Tbk                | 4.291.944.124                 | 4.228.176.921                         | PT Bank Central Asia, Tbk              |
| Jumlah Bagian Lancar Utang Bank          | 4.291.944.124                 | 4.228.176.921                         | Total Current Portion of Bank Loan     |
| Jumlah Bagian Tidak<br>Lancar Utang Bank | 14.138.194.281                | 16.770.878.681                        | Total Non Current Portion of Bank Loan |

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**18. LIABILITAS SEWA****18. LEASE LIABILITIES**

|                                            | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |
|--------------------------------------------|-------------------------------|---------------------------------------|
| <u>Liabilitas Sewa</u>                     |                               |                                       |
| PT BCA Finance                             | 181.868.296                   | 332.780.314                           |
| PT Kereta Api Indonesia (Persero)          | 4.007.220.217                 | 8.129.260.124                         |
| Jumlah Liabilitas Sewa                     | 4.189.088.513                 | 8.462.040.438                         |
| Dikurangi:                                 |                               |                                       |
| <u>Bagian Lancar Liabilitas Sewa</u>       |                               |                                       |
| PT BCA Finance                             | 181.868.296                   | 306.406.298                           |
| PT Kereta Api Indonesia (Persero)          | 4.007.220.217                 | 4.122.039.907                         |
| Jumlah Bagian Lancar Liabilitas Sewa       | 4.189.088.513                 | 4.428.446.205                         |
| Jumlah Bagian Tidak Lancar Liabilitas Sewa | -                             | 4.033.594.233                         |

Lease Liabilities  
PT BCA Finance  
PT Kereta Api Indonesia (Persero)  
Total Lease Liabilities

Less:  
Current Portion of Lease Liabilities  
PT BCA Finance  
PT Kereta Api Indonesia (Persero)  
Total Current Portion of Lease Liabilities

Total Non Current Portion of Lease Liabilities

**19. LIABILITAS IMBALAN KERJA****19. EMPLOYEE BENEFITS LIABILITIES**

|                                                                                                   | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |
|---------------------------------------------------------------------------------------------------|-------------------------------|---------------------------------------|
| Saldo Awal                                                                                        | 1.708.315.077                 | 1.365.541.560                         |
| Penyisihan Liabilitas Imbalan Pasca Kerja Tahun Berjalan                                          | -                             | 428.285.205                           |
| Pengukuran Kembali Kerugian (Keuntungan) Aktuarial Melalui Pendapatan Komprehensif Lainnya        | -                             | (85.511.688)                          |
| Saldo Akhir                                                                                       | 1.708.315.077                 | 1.708.315.077                         |
|                                                                                                   | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |
| Penyesuaian Pengalaman atas Kewajiban                                                             | -                             | 85.511.688                            |
| Jumlah Pengukuran Kembali Kerugian (Keuntungan) Aktuarial Melalui Pendapatan Komprehensif Lainnya | -                             | 85.511.688                            |

Beginning Balance  
Provision of Employees Benefits Liabilities For The Years  
Remeasurement on Actuarial Loss (Gain) Through Other Comprehensive Income  
Ending Balance

Berikut ini rincian penyisihan liabilitas imbalan pasca kerja tahun berjalan:

|                                                                 | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |
|-----------------------------------------------------------------|-------------------------------|---------------------------------------|
| Beban Jasa Kini                                                 | -                             | 336.508.058                           |
| Beban Bunga                                                     | -                             | 91.777.147                            |
| Jumlah Penyisihan Liabilitas Imbalan Pasca Kerja Tahun Berjalan | -                             | 428.285.205                           |

Experience Adjustment on Liabilities  
Amount of Remesurement on Actuarial Loss (Gain) Through Other Comprehensive Income

The following is detail of provision of employees benefits liabilities for the years :

Current Service Expense  
Interest Expense  
Total Provision of Employees Benefits Liabilities For The Years

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**20. MODAL SAHAM**

Berdasarkan Akta No. 04 tanggal 29 Mei 2023 yang dibuat di hadapan Doktor Petra Bunawan, Sarjana Hukum, Magister Kenotariatan, Notaris di Kota Bandung, seluruh pemegang saham telah memutuskan dan menyetujui Peningkatan modal ditempatkan dan disetor dari semula Rp108.500.000.000 atau sebanyak 1.085.000.000 lembar saham dengan nilai nominal Rp100 menjadi Rp135.625.000.000 atau sebanyak 1.356.250.00 lembar saham dengan nilai nominal Rp100.

Rincian pemegang saham Entitas dan persentase kepemilikannya untuk periode yang berakhir pada tanggal 31 Desember 2023 adalah sebagai berikut:

|                            | Jumlah Saham/<br><i>Number of Shares</i> | Persentase Pemilikan/<br><i>Percentage of Ownership</i> | Jumlah Modal<br>Disetor/ <i>Total Paid - Up Capital</i> |
|----------------------------|------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
| <b>Nama Pemegang Saham</b> |                                          |                                                         |                                                         |
| PT Sandhi Parama Nusa      | 992.031.000                              | 73,15%                                                  | 99.203.100.000                                          |
| Nn. Gaery Djohari          | 92.969.000                               | 6,85%                                                   | 9.296.900.000                                           |
| Masyarakat                 | 271.250.000                              | 20,00%                                                  | 27.125.000.000                                          |
| Jumlah Modal Saham         | 1.356.250.000                            | 100,00%                                                 | 135.625.000.000                                         |

Berdasarkan Akta No. 03 tanggal 18 April 2022 yang dibuat di hadapan Doktor Petra Bunawan, Sarjana Hukum, Magister Kenotariatan, Notaris di Kota Bandung, seluruh pemegang saham telah memutuskan dan menyetujui:

1. Mengubah nilai nominal saham, yang semula 1 lembar saham bernilai nominal Rp1.000.000 menjadi 1 lembar saham bernilai nominal Rp100.
2. Peningkatan modal dasar dari semula Rp35.000.000.000 atau sebanyak 35.000 lembar saham dengan nominal Rp1.000.000 menjadi Rp434.000.000.000 atau sebanyak 4.340.000.000 lembar

**20. CAPITAL STOCK**

Based on Deed No. 04 dated May 29, 2023 made before Doctor Petra Bunawan, Bachelor of Law, Master of Notary, Notary in Bandung City, all stockholders have decided to approve An increase in issued and paid-up capital from the original Rp108.500.000.000 or 1.085.000.000 shares with a nominal value of Rp100 to Rp135.625.000.000 or as many as 1.356.250.000 shares with a nominal value of Rp100.

The details of the Entity's shareholders and its percentage of ownership for the period ended December 31, 2023 is as follows:

|                       | Jumlah Saham/<br><i>Number of Shares</i> | Persentase Pemilikan/<br><i>Percentage of Ownership</i> | Jumlah Modal<br>Disetor/ <i>Total Paid - Up Capital</i> | <b>Name of Stockholders</b> |
|-----------------------|------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|-----------------------------|
| PT Sandhi Parama Nusa | 992.031.000                              | 73,15%                                                  | 99.203.100.000                                          | PT Sandhi Parama Nusa       |
| Nn. Gaery Djohari     | 92.969.000                               | 6,85%                                                   | 9.296.900.000                                           | Ms. Gaery Djohari           |
| Masyarakat            | 271.250.000                              | 20,00%                                                  | 27.125.000.000                                          | Public                      |
| Jumlah Modal Saham    | 1.356.250.000                            | 100,00%                                                 | 135.625.000.000                                         | Total Capital Stock         |

Based on Deed No. 03 dated April 18, 2022 made before Doctor Petra Bunawan, Bachelor of Law, Master of Notary, Notary in Bandung City, all stockholders have decided to approve:

1. Change the par value of shares, which was originally 1 share with a nominal value of Rp1.000.000 to 1 share with a nominal value of Rp100.
2. An increase in authorized capital from the original Rp35.000.000.000 or 35.000 shares with a nominal value of Rp1.000.000 to Rp434.000.000.000 or as many as 4.340.000.000 shares with a nominal value of Rp100.

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- saham dengan nilai nominal Rp100.
3. Peningkatan modal ditempatkan dan disetor dari semula Rp35.000.000.000 atau sebanyak 35.000 lembar saham dengan nilai nominal Rp1.000.000 menjadi Rp108.500.000.000 atau sebanyak 1.085.000.000 lembar saham dengan nilai nominal Rp100. Penyetoran atas pengambil bagian saham baru tersebut dilakukan dengan cara kapitalisasi saldo laba ditahan sebesar Rp73.500.000.000 yang dibagikan secara proporsional dengan rincian sebagai berikut:

| Rincian Peningkatan Modal Disetor/<br>Detail of Paid-up Capital Increase          |                    |                       |
|-----------------------------------------------------------------------------------|--------------------|-----------------------|
| Penambahan Saham                                                                  |                    |                       |
| Ditempatkan dan Disetor Penuh/<br>Addition Number of Shares Issued and Fully Paid |                    |                       |
|                                                                                   |                    | Jumlah/ Total         |
| <u>Nama Pemegang Saham</u>                                                        |                    |                       |
| PT Sandhi Parama Nusa                                                             | 672.021.000        | 67.202.100.000        |
| Nn. Gaery Djohari                                                                 | 62.979.000         | 6.297.900.000         |
| Jumlah Modal Saham                                                                | <u>735.000.000</u> | <u>73.500.000.000</u> |

- 4.340.000.000 shares with a nominal value of Rp100.
3. An increase in issued and paid-up capital from the original Rp35.000.000.000 or 35.000 shares with a nominal value of Rp1.000.000 to Rp108.500.000.000 or as many as 1.085.000.000 shares with a nominal value of Rp100. The deposit for the new subscriber is made by capitalizing the retained earnings balance of Rp73.500.000.000 which is distributed proportionally with the following details:

Name of Stockholders  
PT Sandhi Parama Nusa  
Ms. Gaery Djohari  
Total Capital Stock

Susunan Pemegang Saham Entitas untuk tahun yang berakhir pada tanggal 31 Desember 2022 adalah sebagai berikut:

The composition of the Entity's Shareholders for the years ended December 31, 2022 is as follows:

|                            | Jumlah Saham/<br>Number of Shares | Persentase Pemilikan<br>/Percentage of Ownership | Jumlah Modal<br>Disetor / Total<br>Paid - Up Capital |
|----------------------------|-----------------------------------|--------------------------------------------------|------------------------------------------------------|
| <u>Nama Pemegang Saham</u> |                                   |                                                  |                                                      |
| PT Sandhi Parama Nusa      | 992.031.000                       | 91,43%                                           | 99.203.100.000                                       |
| Nn. Gaery Djohari          | 92.969.000                        | 8,57%                                            | 9.296.900.000                                        |
| Jumlah Modal Saham         | <u>1.085.000.000</u>              | <u>100,00%</u>                                   | <u>108.500.000.000</u>                               |

Name of Stockholders  
PT Sandhi Parama Nusa  
Ms. Gaery Djohari  
Total Capital Stock

## 21. AGIO SAHAM

Berdasarkan kegiatan Penawaran Umum Perdana Saham atau Emisi Saham kepada masyarakat (*Go Public*), entitas mencatat adanya kelebihan penerimaan diatas nominal

## 21. PAID IN CAPITAL IN-EXCESS OF PAR VALUE

Based on the activities of the Initial Public Offering or Stock Issuance to the public (*Go Public*), the entity records the excess revenue above the share nominal as follows:

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saham sebagai berikut:

|                                                     | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |
|-----------------------------------------------------|-------------------------------|---------------------------------------|
| Kelebihan Penerimaan di Atas<br>Nilai Nominal Saham | 13.562.500.000                | 13.562.500.000                        |
| Biaya emisi saham                                   | (2.877.523.704)               | (2.877.523.704)                       |
| Jumlah Agio Saham                                   | <u>10.684.976.296</u>         | <u>10.684.976.296</u>                 |

*Excess of Proceeds from Issuance of  
Share Capital Over Par Value  
Share Issuance Costs  
Total Paid In Capital In-Excess  
Of Par Value*

## 22. SALDO LABA

|                                          | 30 Juni 2024<br>June 30, 2024 | 31 Desember 2023<br>December 31, 2023 |
|------------------------------------------|-------------------------------|---------------------------------------|
| <u>Ditentukan Penggunaannya</u>          |                               |                                       |
| Saldo Laba Ditahan                       | 27.125.000.000                | 24.368.710.577                        |
| Jumlah Ditentukan<br>Penggunaannya       | <u>27.125.000.000</u>         | <u>24.368.710.577</u>                 |
| <u>Tidak Ditentukan Penggunaannya</u>    |                               |                                       |
| Saldo Laba Ditahan                       | 55.201.027.057                | 17.842.807.342                        |
| Dividen                                  | -                             | (1.356.250.000)                       |
| Pencadangan Saldo Laba                   |                               |                                       |
| Sebagai Cadangan Umum                    | (2.756.289.423)               | (2.668.710.577)                       |
| Laba Tahun Berjalan                      | 25.973.430.777                | 41.383.180.292                        |
| Jumlah Tidak Ditentukan<br>Penggunaannya | <u>78.418.168.411</u>         | <u>55.201.027.057</u>                 |
| Jumlah Saldo Laba                        | <u>105.543.168.411</u>        | <u>79.569.737.634</u>                 |

Pada tahun 2023 berdasarkan Berita Acara Rapat Umum Pemegang Saham tahunan tanggal 20 Juni 2023 disepakati bahwa perseroan menggunakan laba bersih tahun buku 2022 dengan melakukan pencadangan saldo laba sejumlah Rp2.668.710.577 dan pembagian dividen kepada Pemegang Saham dengan nilai Rp1.356.250.000, sebagai berikut:

|                              |                      |
|------------------------------|----------------------|
| PT Sandhi Parama Nusa        | 992.031.000          |
| Nn. Gaery Djohari            | 92.969.000           |
| Masyarakat                   | 271.250.000          |
| Dividen Dibagikan Tahun 2023 | <u>1.356.250.000</u> |

## 22. RETAINED EARNINGS

*Appropriated  
Retained Earnings Prior Years  
Total Appropriated*

*Unappropriated  
Retained Earnings Prior Years  
Dividend  
Appropriation For  
General Reserve  
Net Income Current Years*

*Total Unappropriated*

*Total Retained Earnings*

*In 2023, based on the Minutes of the Annual General Meeting of Shareholders dated June 20, 2023 it was agreed that the company would use the net profit for the 2022 financial year by making a reserve for retained earnings in the amount of Rp2.668.710.577 and distribute dividends for to Shareholders with a value of Rp1.356.250.000, as follows:*

*PT Sandhi Parama Nusa  
Ms. Gaery Djohari  
Public  
Dividend Distributed in 2023*

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**23. PENDAPATAN**

|                                           | 30 Juni 2024<br>June 30, 2024 | 30 Juni 2023<br>June 30, 2023 |
|-------------------------------------------|-------------------------------|-------------------------------|
| Pihak Ketiga                              |                               |                               |
| Pendapatan Sewa dan <i>Service Charge</i> | 23.596.143.787                | 16.726.726.644                |
| Pendapatan Pengalihan Pemanfaatan Ruko    | 24.465.000.000                | -                             |
| Jumlah Pendapatan                         | 48.061.143.787                | 16.726.726.644                |

**23. REVENUE**

|                                     |  |
|-------------------------------------|--|
| Third Parties                       |  |
| Rent and Service Charge Revenue     |  |
| Transfer Of Shophouse Usage Revenue |  |
| Total Revenue                       |  |

**24. BEBAN POKOK PENJUALAN**

|                                                   | 30 Juni 2024<br>June 30, 2024 | 30 Juni 2023<br>June 30, 2023 |
|---------------------------------------------------|-------------------------------|-------------------------------|
| Beban Pokok Pengalihan Pemanfaatan Ruko dan Lahan | 6.050.737.121                 | -                             |
| Beban Penyusutan Aset Tetap Inventaris Kantor     | 603.906                       | -                             |
| Beban Penyusutan Property Investasi               | 3.411.084.673                 | 3.078.354.299                 |
| Beban Asuransi                                    | 24.130.437                    | 37.971.526                    |
| Beban Listrik, Telepon, PDAM, dan Air Bawah Tanah | 1.250.451.565                 | 1.131.499.859                 |
| Beban Sewa                                        | 437.353.125                   | 791.886.639                   |
| Beban Pemeliharaan                                | 676.949.412                   | 804.698.802                   |
| Beban Kebersihan                                  | 111.430.613                   | 76.530.612                    |
| Beban <i>Outsourcing</i>                          | 896.914.937                   | 808.776.641                   |
| Beban Koordinasi                                  | 94.800.000                    | 82.750.000                    |
| Beban Gaji                                        | 1.082.445.203                 | 787.148.935                   |
| Beban Surat dan Perizinan                         | 66.290.763                    | -                             |
| Beban Operasional Pengelolaan                     | 1.800.000                     | -                             |
| Beban Perjalanan Dinas                            | 23.611.000                    | 24.861.000                    |
| Jumlah Beban Pokok Penjualan                      | 14.128.602.755                | 7.624.478.313                 |

**24. COST OF GOODS SOLD**

|                                                             |  |
|-------------------------------------------------------------|--|
| Cost of Goods Sold for Transfer Of Shophouse and Land Usage |  |
| Office Inventory Fixed Assets Depreciation Expense          |  |
| Investment Properties Depreciation Expense                  |  |
| Insurance Expense                                           |  |
| Electrical, Telephone, PDAM, and Underground Water Expense  |  |
| Rent Expense                                                |  |
| Maintenance Expense                                         |  |
| Cleanliness Expense                                         |  |
| Outsourcing Expense                                         |  |
| Coordination Expense                                        |  |
| Salaries Expense                                            |  |
| Letter and Permission Expense                               |  |
| Management Operations                                       |  |
| Business Trip Expense                                       |  |
| Total Cost of Goods Sold                                    |  |

**25. BEBAN PENJUALAN**

|                         | 30 Juni 2024<br>June 30, 2024 | 30 Juni 2023<br>June 30, 2023 |
|-------------------------|-------------------------------|-------------------------------|
| Beban Gaji Pemasaran    | 73.611.350                    | 50.641.801                    |
| Beban Komisi            | 1.077.540.527                 | 331.235.558                   |
| Beban Promosi           | 17.129.620                    | 90.395.000                    |
| Beban Penjualan Lainnya | 8.225.000                     | 8.454.300                     |
| Jumlah Beban Penjualan  | 1.176.506.497                 | 480.726.659                   |

**25. SALES EXPENSES**

|                      |  |
|----------------------|--|
| Commission Expense   |  |
| Promotion Expense    |  |
| Total Sales Expenses |  |

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**26. BEBAN UMUM DAN ADMINITRASI****26. GENERAL AND ADMINISTRATION EXPENSES**

|                                                      | 30 Juni 2024<br>June 30, 2024 | 30 Juni 2023<br>June 30, 2023 |                                                               |
|------------------------------------------------------|-------------------------------|-------------------------------|---------------------------------------------------------------|
| Beban Gaji                                           | 2.558.440.170                 | 2.406.238.047                 | Salaries Expense                                              |
| Beban Listrik, Telepon, PDAM,<br>dan Air Bawah Tanah | 84.696.625                    | 56.633.242                    | Electrical, Telephone, PDAM, and<br>Underground Water Expense |
| Beban BPJS                                           | 81.646.226                    | 74.607.798                    | BPJS Expense                                                  |
| Beban Seragam                                        | 1.226.000                     | -                             | Training Expense                                              |
| Jumlah Beban Umum<br>dan Administrasi                | <u>2.726.009.021</u>          | <u>2.537.479.087</u>          | Total General and<br>Administration Expenses                  |

**27. BEBAN OPERASIONAL****27. OPERATING EXPENSES**

|                                  | 30 Juni 2024<br>June 30, 2024 | 30 Juni 2023<br>June 30, 2023 |                                          |
|----------------------------------|-------------------------------|-------------------------------|------------------------------------------|
| Beban Rupa-Rupa Kantor           | 52.306.259                    | 29.599.625                    | Miscellaneous Expense                    |
| Beban Pos dan Materai            | 4.495.900                     | 5.522.000                     | Postage and Stamp Duty                   |
| Beban Transportasi               | 15.992.600                    | 34.961.547                    | Transportation Expense                   |
| Beban Alat Tulis Kantor          | 14.399.216                    | 16.723.457                    | Office Stationery Expense                |
| Beban Iuran dan Sumbangan        | 17.164.937                    | 56.470.250                    | Contribution and Donation Expense        |
| Beban Konsultan                  | 1.057.282.049                 | 498.418.053                   | Consultant Expense                       |
| Beban Pemeliharaan dan Perbaikan | 44.945.911                    | 53.400.829                    | Maintenance And Repair Expenses          |
| Beban Sewa Photocopy             | 2.700.000                     | 3.113.180                     | Photocopy Rent Expense                   |
| Beban Asuransi                   | 6.107.964                     | 6.254.000                     | Insurance Expense                        |
| Beban Penyusutan Aset Tetap      | 381.208.666                   | 396.684.086                   | Fixed Assets Depreciation Expense        |
| Beban Penyusutan Aset Hak Guna   | 359.238.141                   | 359.238.141                   | Right of Use Assets Depreciation Expense |
| Beban Amortisasi                 | 2.250.000                     | 2.187.500                     | Amortization Expense                     |
| Beban <i>Entertainment</i>       | 19.000                        | 7.895.528                     | Entertainment Expense                    |
| Beban CSR                        | 31.750.000                    | 20.500.000                    | CSR Expense                              |
| Beban Perjalanan Dinas           | 56.005.854                    | 72.108.643                    | Business Trip Expense                    |
| Beban Kebersihan                 | 1.582.200                     | 2.579.535                     | Cleanliness Expense                      |
| Beban Rapat                      | 22.452.517                    | 12.675.971                    | Meeting Expense                          |
| Beban Administrtasi Lainnya      | 135.682.498                   | 3.000.000                     | Other Administration Expense             |
| Beban Lain-Lain                  | 29.848.700                    | 35.462.900                    | Other Expense                            |
| Jumlah Beban Operasional         | <u>2.235.432.412</u>          | <u>1.616.795.245</u>          | Total Operating Expenses                 |

**28. PENDAPATAN DAN BEBAN OPERASIONAL LAINNYA****28. OTHER OPERATING INCOME AND EXPENSE**

|                                          | 30 Juni 2024<br>June 30, 2024 | 30 Juni 2023<br>June 30, 2023 |                               |
|------------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <u>Pendapatan Operasional Lainnya</u>    |                               |                               | <u>Other Operating Income</u> |
| Pendapatan Lain-lain                     | 305.543.856                   | 217.860.573                   | Other Income                  |
| Jumlah Pendapatan Operasional<br>Lainnya | <u>305.543.856</u>            | <u>217.860.573</u>            | Total Other Operating Income  |



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|                                                 |                     |                    |                                          |
|-------------------------------------------------|---------------------|--------------------|------------------------------------------|
| <u>Beban Operasional Lainnya</u>                |                     |                    | <u>Other Operating Expense</u>           |
| Beban Lain-lain                                 | 367.839.152         | 3.339.639          | Other Expense                            |
| Jumlah Beban Operasional Lainnya                | <u>367.839.152</u>  | <u>3.339.639</u>   | Total Other Operating Expense            |
| Jumlah Pendapatan dan Beban Operasional Lainnya | <u>(62.295.295)</u> | <u>214.520.934</u> | Total Other Operating Income and Expense |

**29. PENDAPATAN DAN BEBAN KEUANGAN****29. FINANCE INCOME AND EXPENSE**

|                                      | 30 Juni 2024<br>June 30, 2024 | 30 Juni 2023<br>June 30, 2023 |                                  |
|--------------------------------------|-------------------------------|-------------------------------|----------------------------------|
| <u>Pendapatan Keuangan</u>           |                               |                               | <u>Finance Income</u>            |
| Pendapatan Jasa Giro                 | 7.169.643                     | 4.966.939                     | Provision Income                 |
| Pendapatan Bunga Deposito            | 2.702.592.659                 | 1.569.006.119                 | Deposit Interest Income          |
| Pendapatan Keuangan Lainnya          | -                             | 374.400                       | Other Finance Income             |
| Jumlah Pendapatan Keuangan           | <u>2.709.762.301</u>          | <u>1.574.347.458</u>          | Total Finance Income             |
| <u>Beban Keuangan</u>                |                               |                               | <u>Finance Expense</u>           |
| Beban Bunga Pinjaman Bank            | 1.117.805.709                 | 1.542.962.446                 | Interest Bank Expense            |
| Beban Administrasi Bank              | 8.359.250                     | 10.574.498                    | Administration Bank Expense      |
| Beban Pajak Jasa Giro                | 1.171.814                     | 909.256                       | Provision Tax Expense            |
| Beban Pajak Bunga Deposito           | 540.518.531                   | 313.520.975                   | Interest Tax Expense             |
| Jumlah Beban Keuangan                | <u>1.667.855.304</u>          | <u>1.867.967.175</u>          | Total Finance Expense            |
| Jumlah Pendapatan dan Beban Keuangan | <u>1.041.906.997</u>          | <u>(293.619.717)</u>          | Total Finance Income and Expense |

**30. BEBAN PAJAK PENGHASILAN****30. INCOME TAX EXPENSE**

|                                | 30 Juni 2024<br>June 30, 2024 | 30 Juni 2023<br>June 30, 2023 |                                    |
|--------------------------------|-------------------------------|-------------------------------|------------------------------------|
| PPh Pasal 4 (2) - Sewa         | 2.189.149.027                 | 1.137.661.406                 | Income Tax Article 4 (2) - Rent    |
| PPh Pasal 4 (2) - Penjualan    | 611.625.000                   | -                             | Income Tax Article 4 (2) - Revenue |
| Jumlah Beban Pajak Penghasilan | <u>2.800.774.027</u>          | <u>1.137.661.406</u>          | Total Income Tax Expense           |

**31. LABA BERSIH PER SAHAM****31. NET INCOME PER SHARE**

|                            | 30 Juni 2024<br>June 30, 2024 | 30 Juni 2023<br>June 30, 2023 |                              |
|----------------------------|-------------------------------|-------------------------------|------------------------------|
| Laba Bersih Tahun Berjalan | 25.973.430.777                | 3.250.487.151                 | Net Income For The Years     |
| Jumlah Saham Yang Beredar  | 1.356.250.000                 | 717.500.000                   | Number of Shares Outstanding |
| Laba Bersih Per Saham      | <u>19,15</u>                  | <u>5</u>                      | Net Income Per Share         |