

PT CITRA BUANA PRASIDA, TBK

Laporan Keuangan
Untuk Periode Tiga Bulan Yang Berakhir
Pada Tanggal 31 Maret 2023
(Tidak Diaudit)

*Financial Statements
For The Three Month Periods Ended
March 31, 2023
(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 TIGA BULAN YANG BERAKHIR PADA
31 MARET 2023 DAN 2022 (TIDAK DIAUDIT)

STATEMENTS FROM THE BOARD OF DIRECTORS
RELATING TO THE RESPONSIBILITY
OF FINANCIAL STATEMENTS
FOR THE THREE MONTH PERIODS ENDED
MARCH 31, 2023 AND 2022 (UNAUDITED)

PT CITRA BUANA PRASIDA, TBK

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

- Nama/Name** : R. Asep Eddy
Alamat kantor/Office address : Komplek Paskal Hyper Square Blok G Lt. 2 No. 206-208
Jl. H.O.S Cokroaminoto No. 25-27
Alamat domisili sesuai KTP atau Kartu identitas lain / Domicile as Stated in ID Card : The Summit Apt Alpen III L 25 Unit CD, Jakarta
Nomor Telepon/Phone Number : 022 - 86061108
Jabatan/Position : Direktur Utama/ *President Director*
- Nama/Name** : Linna Widjaja
Alamat kantor/Office address : Komplek Paskal Hyper Square Blok G Lt. 2 No. 206-208
Jl. H.O.S Cokroaminoto No. 25-27
Alamat domisili sesuai KTP atau Kartu identitas lain / Domicile as Stated in ID Card : Jl. Kembar Mas Selatan No. 37, Bandung
Nomor Telepon/Phone Number : 022 - 86061108
Jabatan/Position : Direktur/ *Director*

Menyatakan bahwa/*state that:*

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan Entitas;

1. *We are responsible for the preparation and presentation of the financial statements of the Entity.*
2. Laporan keuangan telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;

2. *The financial statements have been prepared and presented in accordance with the Indonesian Financial Accounting Standards;*
3. a. Semua Informasi dalam laporan keuangan telah dimuat secara lengkap dan benar;

3. a. *All information in the financial statements has been disclosed in a complete and truth manner;*

b. Laporan keuangan tidak mengandung Informasi atau fakta material yang tidak benar, dan tidak menghilangkan Informasi atau fakta material;

b. *The financial statements do not contain any incorrect information or material facts, nor do they omit information or material facts;*
4. Kami bertanggung jawab atas sistem pengendalian Intern dalam Entitas.

4. *We are responsible for the Entity and internal control system.*

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement letter is made truthfully.

Bandung, 19 April 2023/April 19, 2023



R. Asep Eddy
Direktur Utama/ *President Director*

Linna Widjaja
Direktur/ *Director*

Laporan Keuangan
Untuk Periode Tiga Bulan Yang Berakhir
Pada Tanggal 31 Maret 2023 dan 2022 (Tidak Diaudit)
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

*Financial Statements
For The Three Month Periods Ended
March 31, 2023 and 2022 (Unaudited)
(Expressed in Rupiah, unless otherwise stated)*

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PT CITRA BUANA PRASIDA, TBK

LAPORAN POSISI KEUANGAN

Per 31 Maret 2023 (Tidak Diaudit) Dan 31 Desember 2022

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT CITRA BUANA PRASIDA, TBK

STATEMENTS OF FINANCIAL POSITION

As of March 31, 2023 (Unaudited) And December 31, 2022

(Expressed in Rupiah, unless otherwise stated)

	Catatan/ <i>Notes</i>	31 Maret 2023 <i>March 31, 2023</i>	31 Desember 2022 <i>December 31, 2022</i>	
ASET				ASSETS
<u>Aset Lancar</u>				<u>Current Assets</u>
Kas dan Setara Kas	1	60.760.617.842	24.489.638.472	Cash and Cash Equivalents
Piutang Usaha				Trade Receivables
Pihak Ketiga	2	1.763.095.038	5.611.598.883	Third Parties
Pendapatan Yang Masih Harus Diterima	3	105.720.185	10.979.277	Accrued Revenues
Persediaan	4	36.120.626.457	34.089.502.714	Inventories
Biaya Dibayar Dimuka	5	3.488.955.292	4.190.983.179	Prepaid Expenses
Uang Muka	5	29.418.297.650	19.189.411.286	Advances
Pajak Dibayar Dimuka	13a	1.649.838.852	1.508.551.039	Prepaid Taxes
Piutang Lain-lain				Other Receivables
Pihak Ketiga	6	3.091.920	13.091.920	Third Parties
Jumlah Aset Lancar		<u>133.310.243.236</u>	<u>89.103.756.770</u>	Total Current Assets
<u>Aset Tidak Lancar</u>				<u>Non-Current Assets</u>
Properti Investasi - Setelah Dikurangi Akumulasi Penyusutan Sebesar Rp20.281.189.512 Pada 31 Maret 2023, dan Rp18.772.674.438 Pada 31 Desember 2022.	7	99.340.410.782	100.311.997.314	Investment Properties - Net Less Accumulated Depreciation Rp20.281.189.512 As of March 31, 2023 and Rp18.722.674438 As of December 31, 2022.
Aset Tetap - Setelah Dikurangi Akumulasi Penyusutan Sebesar Rp3.118.905.177 Pada 31 Maret 2023, dan Rp2.922.021.078 Pada 31 Desember 2022.	8	5.368.438.047	5.495.711.079	Fixed Assets - Net Less Accumulated Depreciation Rp3.118.905.177 As of March 31, 2023 and Rp2.922.021.078 As of December 31, 2022.
Aset Hak Guna - Setelah Dikurangi Akumulasi Penyusutan Sebesar Rp48.679.903.390 Pada 31 Maret 2023, dan Rp48.500.284.319 Pada 31 Desember 2022.	9	12.772.242.584	12.951.861.655	Right of Use Assets - Net Less Accumulated Depreciation Rp48.679.903.390 As of March 31, 2023 and Rp48.500.284.319 As of December 31, 2022.
Aset Tidak Berwujud - Setelah Dikurangi Akumulasi Amortisasi Sebesar Rp1.062.500 Pada 31 Maret 2023, dan Rp 0 Pada 31 Desember 2022.	10	28.937.500	-	Intangible Assets - Net Less Accumulated Amortization Rp1.062.500 As of March 31, 2023 and Rp0 As of December 31, 2022.
Aset Tidak Lancar Lainnya				Other Non Current Assets
Pihak Ketiga	11	2.578.692.062	2.578.692.062	Third Parties
Jumlah Aset Tidak Lancar		<u>120.088.720.975</u>	<u>121.338.262.110</u>	Total Non Current Assets
JUMLAH ASET		<u>253.398.964.211</u>	<u>210.442.018.880</u>	TOTAL ASSETS

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 31 Maret 2023 (Tidak Diaudit) Dan 31 Desember 2022

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT CITRA BUANA PRASIDA, TBK

STATEMENTS OF FINANCIAL POSITION

As of March 31, 2023 (Unaudited) And December 31, 2022

(Expressed in Rupiah, unless otherwise stated)

	Catatan/ <i>Notes</i>	31 Maret 2023 <i>March 31, 2023</i>	31 Desember 2022 <i>December 31, 2022</i>	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
<u>Liabilitas Jangka Pendek</u>				<u>Short Term Liabilities</u>
Utang Usaha				Trade Payables
Pihak Ketiga	12	898.552.267	882.599.586	Third Parties
Utang Pajak	13b	1.001.524.340	2.151.977.503	Tax Payables
Utang Lain-lain	14	4.603.003.990	5.138.097.666	Other Payables
Pendapatan Diterima Dimuka	15	18.785.452.329	12.454.093.333	Unearned Revenue
Beban Yang Masih Harus Dibayar	16	1.390.871.762	853.164.917	Accrued Expenses
Bagian Lancar Utang Bank	17	4.212.365.537	4.198.990.541	Current Portion of Bank Loans
				Current Portion
Bagian Lancar Liabilitas Sewa	18	4.013.214.975	4.008.866.043	of Lease Liabilities
Jumlah Liabilitas Jangka Pendek		<u>34.904.985.200</u>	<u>29.687.789.589</u>	Total Short Term Liabilities
<u>Liabilitas Jangka Panjang</u>				<u>Long Term Liabilities</u>
Utang Bank	17	20.928.074.457	22.306.647.651	Bank Loans
Liabilitas Sewa	18	8.387.148.676	8.462.040.438	Lease Liabilities
Liabilitas Imbalan Kerja	19	1.365.541.560	1.365.541.560	Employee Benefit Liabilities
Jumlah Liabilitas Jangka Panjang		<u>30.680.764.693</u>	<u>32.134.229.649</u>	Total Long Term Liabilities
Jumlah Liabilitas		<u>65.585.749.893</u>	<u>61.822.019.238</u>	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	108.500.000.000	
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		10.684.976.296	-	
Saldo Laba	21			Retained Earnings
Ditentukan Penggunaannya		21.700.000.000	21.700.000.000	Appropriated
Tidak Ditentukan Penggunaannya		19.226.045.722	17.842.807.342	Unappropriated
Keuntungan Pengukuran Kembali				Gain on Remeasurement
Liabilitas Imbalan Kerja		577.192.300	577.192.300	of Employee Benefit Liabilities
Jumlah Ekuitas		<u>187.813.214.318</u>	<u>148.619.999.642</u>	Total Equity
JUMLAH LIABILITAS DAN EKUITAS		<u><u>253.398.964.211</u></u>	<u><u>210.442.018.880</u></u>	TOTAL LIABILITIES AND EQUITY

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 Tiga Bulan Yang Berakhir
31 Maret 2023 Dan 2022 (Tidak Diaudit)
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
For The Three Periods Ended
March 31, 2023 And 2022 (Unaudited)
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ <i>Notes</i>	31 Maret 2023 <i>March 31, 2023</i>	31 Maret 2022 <i>March 31, 2022</i>	
PENDAPATAN	22	7.927.525.811	9.360.649.046	REVENUE
BEBAN POKOK PENJUALAN	23	(1.508.515.075)	(1.499.274.979)	COST OF GOODS SOLD
LABA KOTOR		<u>6.419.010.736</u>	<u>7.861.374.067</u>	GROSS PROFIT
BEBAN USAHA				OPERATING EXPENSES
Beban Penjualan	24	(250.180.828)	(59.641.477)	Sales Expenses General and
Beban Umum dan Administrasi	25	(2.208.899.967)	(1.700.594.337)	Administration Expenses
Beban Operasional	26	(1.987.643.692)	(2.302.703.137)	Operating Expenses
Pendapatan Operasional Lainnya	27	118.611.774	92.089.177	Other Operating Income
Beban Operasional Lainnya	27	(502.148)	-	Other Operating Expense
Jumlah Beban Usaha		<u>(4.328.614.861)</u>	<u>(3.970.849.774)</u>	Total Operating Expenses
LABA USAHA		<u>2.090.395.875</u>	<u>3.890.524.293</u>	OPERATING INCOME
PENDAPATAN DAN BEBAN KEUANGAN				FINANCE INCOME AND EXPENSE
Pendapatan Keuangan	28	696.841.651	115.275.986	Finance Income
Beban Keuangan	28	(964.318.544)	(1.149.054.131)	Finance Expense
Jumlah Pendapatan dan Beban Keuangan		<u>(267.476.893)</u>	<u>(1.033.778.145)</u>	Total Finance Income and Expense
LABA SEBELUM PAJAK		<u>1.822.918.982</u>	<u>2.856.746.148</u>	INCOME BEFORE TAX
BEBAN PAJAK PENGHASILAN				INCOME TAX EXPENSES
Pajak Penghasilan	29	(439.680.602)	(814.678.423)	Current Tax
Jumlah Beban Pajak Penghasilan		<u>(439.680.602)</u>	<u>(814.678.423)</u>	Total Income Tax Expenses
LABA SETELAH PAJAK		<u>1.383.238.380</u>	<u>2.042.067.725</u>	INCOME AFTER TAX
JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN		<u>1.383.238.380</u>	<u>2.042.067.725</u>	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
LABA BERSIH PER SAHAM	30	<u>1,02</u>	<u>58.345</u>	NET INCOME PER SHARE

Catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan/
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PT CITRA BUANA PRASIDA, TBK

LAPORAN PERUBAHAN EKUITAS
Untuk Tahun Yang Berakhir
31 Maret 2023 Dan 2022 (Tidak Diaudit)
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT CITRA BUANA PRASIDA, TBK

STATEMENTS OF CHANGES IN EQUITY
For The Years Ended
March 31, 2023 And 2022 (Unaudited)
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ <i>Notes</i>	Modal Saham/ <i>Capital Stock</i>	Saldo Laba/ <i>Retained Earnings</i>		Keuntungan Pengukuran Kembali Liabilitas Imbalan Kerja/ <i>Gain on Remeasurement of Employee Benefit Liabilities</i>	Jumlah Ekuitas/ <i>Total Equity</i>	
			Ditentukan Penggunaannya/ <i>Appropriated</i>	Tidak Ditentukan Penggunaannya/ <i>Unappropriated</i>			
Saldo Per 01 Januari 2022		35.000.000.000	-	98.531.289.423	174.683.555	133.705.972.978	<i>Balance as of January 01, 2022</i>
Laba Tahun Berjalan		-	-	2.042.067.725	-	2.042.067.725	<i>Income For The Year</i>
Saldo Per 31 Maret 2022		<u>35.000.000.000</u>	<u>-</u>	<u>100.573.357.148</u>	<u>174.683.555</u>	<u>135.748.040.703</u>	<i>Balance as of March 31, 2022</i>
Saldo Per 01 Januari 2023		<u>108.500.000.000</u>	<u>21.700.000.000</u>	<u>17.842.807.342</u>	<u>577.192.300</u>	<u>148.619.999.642</u>	<i>Balance as of January 01, 2023</i>
Modal Disetor		27.125.000.000	-	-	-	27.125.000.000	<i>Paid in Capital</i>
Tambahan Modal Disetor	20	13.562.500.000	-	-	-	13.562.500.000	<i>Additional Paid in Capital</i>
Biaya Emisi	20	(2.877.523.704)	-	-	-	(2.877.523.704)	<i>Issuance Cost</i>
Laba Tahun Berjalan		-	-	1.383.238.380	-	1.383.238.380	<i>Income For The Year</i>
Saldo Per 31 Maret 2023		<u>146.309.976.296</u>	<u>21.700.000.000</u>	<u>19.226.045.722</u>	<u>577.192.300</u>	<u>187.813.214.318</u>	<i>Balance as of March 31, 2023</i>

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 ARUS KAS
Untuk Periode Tiga Bulan Yang Berakhir
31 Maret 2023 Dan 2022 (Tidak Diaudit)
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

STATEMENTS OF CASH FLOWS
For The Three Periods Ended
March 31, 2023 And 2022 (Unaudited)
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ <i>Notes</i>	31 Maret 2023 March 31, 2023	31 Maret 2022 March 31, 2022	
				<i>CASH FLOWS FROM</i>
ARUS KAS DARI AKTIVITAS OPERASI				<i>OPERATING ACTIVITIES</i>
Penerimaan Kas Dari Pelanggan		18.950.252.802	18.427.764.919	<i>Cash Receipt from Customer</i>
Pembayaran Kas Kepada Pemasok		(4.528.602.633)	(1.280.682.258)	<i>Cash Payment to Supplier</i>
Pembayaran Kas Operasional Lainnya		(2.709.062.526)	(1.721.025.408)	<i>Cash Payment Other Operating</i>
Pembayaran Kas Kepada Karyawan		(1.425.486.013)	(890.213.261)	<i>Cash Payment to Employees</i>
Pembayaran Pajak	13	(3.321.524.895)	(1.621.316.561)	<i>Tax Payment</i>
Arus Kas Yang Diperoleh Dari Aktivitas Operasi		6.965.576.735	12.914.527.431	<i>Net Cash Provided By Operating Activities</i>
				<i>CASH FLOWS FROM</i>
ARUS KAS DARI AKTIVITAS INVESTASI				<i>INVESTMENT ACTIVITIES</i>
Perolehan Aset Tetap	8	(96.611.063)	(99.732.700)	<i>Acquisition of Fixed Assets</i>
Perolehan Properti Investasi	7	(10.753.800)	-	<i>Acquisition of Investment Properties</i>
Uang Muka	5	(10.228.886.364)	(2.618.876.800)	<i>Advances</i>
Arus Kas Yang Digunakan Untuk Aktivitas Investasi		(10.336.251.227)	(2.718.609.500)	<i>Net Cash Used In Investment Activities</i>
				<i>CASH FLOWS FROM</i>
ARUS KAS DARI AKTIVITAS PENDANAAN				<i>FINANCING ACTIVITIES</i>
Pembayaran Utang Bank	17	(1.365.198.199)	(4.041.591.518)	<i>Payments Bank Loan</i>
Penerimaan Dari (Pembayaran Ke) Initial Public Offering		39.937.580.000		<i>Receipts From (Payments To) Initial Public Offering</i>
Pihak Ketiga Lainnya		1.139.814.891	10.641.397	<i>Other Third Parties</i>
Penerimaan Dari (Pembayaran Ke) <i>Leasing</i>	18	(70.542.830)	(454.099.520)	<i>Receipts from (Payments To) Leasing</i>
Arus Kas Yang Digunakan Untuk Aktivitas Pendanaan		39.641.653.862	(4.485.049.641)	<i>Net Cash Used In Financing Activities</i>
				<i>NET INCREASE CASH AND CASH</i>
KENAIKAN BERSIH KAS DAN SETARA KAS		36.270.979.370	5.710.868.290	<i>EQUIVALENT</i>
				<i>CASH AND CASH EQUIVALENT AT</i>
SALDO KAS DAN SETARA KAS PADA AWAL TAHUN	1	24.489.638.472	11.860.298.123	<i>THE BEGINNING OF YEAR</i>
				<i>CASH AND CASH EQUIVALENT AT</i>
SALDO KAS DAN SETARA KAS PADA AKHIR TAHUN	1	60.760.617.842	17.571.166.413	<i>THE END OF YEAR</i>

Catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan/
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CATATAN ATAS LAPORAN KEUANGAN
Untuk Periode Tiga Bulan Yang Berakhir
31 Maret 2023 (Tidak Diaudit) Dan 31 Desember 2022
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

NOTES TO FINANCIAL STATEMENTS
For The Three Periods Ended
March 31, 2023 (Unaudited) And December 31, 2022
(Expressed in Rupiah, unless otherwise stated)

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

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022
<u>Kas</u>		
Kas	19.568.350	4.526.400
Jumlah Kas	<u>19.568.350</u>	<u>4.526.400</u>
<u>Setara Kas</u>		
PT Bank Central Asia, Tbk	475.994.901	975.019.547
PT Bank Danamon Indonesia, Tbk	231.192.823	648.836.182
PT Bank OCBC NISP, Tbk	184.668.850	96.149.309
PT Bank Permata, Tbk	21.589.273	48.788.136
PT Bank Jtrust Indonesia, Tbk	-	30.339.966
PT Bank Sahabat Sampoerna	4.421.052	4.879.268
PT Bank Mayapada International, Tbk	2.900.000	-
Jumlah Setara Kas	<u>920.766.899</u>	<u>1.804.012.408</u>
<u>Deposito Berjangka</u>		
PT Bank Central Asia, Tbk	5.792.098	-
PT Bank Permata, Tbk	47.824.340.238	11.173.266.926
PT Bank Sahabat Sampoerna	304.771.307	8.412.423.745
PT Bank Jtrust Indonesia, Tbk	-	3.095.408.993
PT Bank Mayapada International, Tbk	11.685.378.950	-
Jumlah Deposito Berjangka	<u>59.820.282.593</u>	<u>22.681.099.664</u>
Jumlah Kas dan Setara Kas	<u><u>60.760.617.842</u></u>	<u><u>24.489.638.472</u></u>

Suku bunga per tahun deposito berjangka per 31 Maret 2023 dan 31 Desember 2022 adalah sebesar 3,75% - 6,5% dan 3,75%-6,25% 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

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022
Pihak Berelasi	-	-
Pihak Ketiga	1.763.095.038	5.611.598.883
Jumlah Piutang Usaha	<u>1.763.095.038</u>	<u>5.611.598.883</u>

Semua piutang usaha dalam mata uang Rupiah.

Analisa umur piutang usaha adalah sebagai berikut:

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022
- Belum Jatuh Tempo	1.626.900.453	5.543.180.490
- Lewat Jatuh Tempo sampai dengan 3 Bulan	129.759.585	62.452.712
- Lewat Jatuh Tempo 3 sampai 6 Bulan	6.435.000	5.514.000
- Lewat Jatuh Tempo Lebih dari 6 Bulan	-	451.681
Jumlah Piutang Usaha	<u>1.763.095.038</u>	<u>5.611.598.883</u>

Cash
Cash
Total Cash

Cash Equivalents
PT Bank Central Asia, Tbk
PT Bank Danamon Indonesia, Tbk
PT Bank OCBC NISP, Tbk
PT Bank Permata, Tbk
PT Bank Jtrust Indonesia, Tbk
PT Bank Sahabat Sampoerna
PT Allo Bank Indonesia, Tbk
Total Cash Equivalents

Time Deposits
PT Bank Permata, Tbk
PT Bank Sahabat Sampoerna
PT Bank Jtrust Indonesia, Tbk
PT Allo Bank Indonesia, Tbk
Total Time Deposits

Total Cash and Cash Equivalents

The annual interest rate on time deposits as of March 31, 2023, and 31 December 2022 is 3,75%-6,5%, and 3,75%-6,25% 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

Related Parties
Third Parties
Total Trade Receivables

All trade receivables are denominated in Rupiah currency.

The aging analysis of these trade receivables is as follows:

Not Yet Due -
Overdue up to 3 Months -
Overdue 3 to 6 Months -
Overdue More than 6 Months -
Total Trade Receivables

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3. PENDAPATAN YANG MASIH HARUS DITERIMA

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022
Bunga Deposito	105.720.185	10.979.277
Jumlah Pendapatan Yang Masih Harus Diterima	<u>105.720.185</u>	<u>10.979.277</u>

Interest Time Deposits

Total Accrued Revenues

4. PERSEDIAAN

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022
<u>Ruko Siap Dijual</u> Paskal <i>Hyper Square</i> Jumlah Ruko Siap Dijual	<u>8.635.069.776</u> <u>8.635.069.776</u>	<u>8.635.069.776</u> <u>8.635.069.776</u>
<u>Bangunan Dalam Penyelesaian</u> Paskal <i>Hyper Square</i> Jumlah Bangunan Dalam Penyelesaian	<u>27.485.556.681</u> <u>27.485.556.681</u>	<u>25.454.432.938</u> <u>25.454.432.938</u>
Jumlah Persediaan	<u>36.120.626.457</u>	<u>34.089.502.714</u>

Shophouse Available for Sale

Paskal Hyper Square

Total Shophouse Available for Sale

Building Under Construction

Paskal Hyper Square

Total Building Under Construction

Total Inventories

3. ACCRUED REVENUES

4. INVENTORIES

5. BIAYA DIBAYAR DIMUKA

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022
Biaya Profesi Penunjang	1.196.677.726	1.100.358.639
Biaya Perijinan Dibayar Dimuka	75.000.000	
Beban Pra Operasional Proyek Cipaku	1.909.191.429	
Biaya Emisi Saham	-	2.877.523.704
Biaya Sewa	272.156.244	182.085.506
Biaya Asuransi	35.929.893	31.015.330
Jumlah Biaya Dibayar Dimuka	<u>3.488.955.292</u>	<u>4.190.983.179</u>

Supporting Professional Expenses

Share Emission Expense

Rent Expenses

Insurance Expenses

Total Prepaid Expenses

5. PREPAID EXPENSES

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022
Uang Muka Pembelian Tanah	<u>29.418.297.650</u>	<u>19.189.411.286</u>
Jumlah Uang Muka	<u>29.418.297.650</u>	<u>19.189.411.286</u>

Advances Purchase of Land

Total Advances

Uang muka pembelian tanah tersebut merupakan pembelian tanah yang terletak di Kelurahan Ledeng Kecamatan Cidadap Kota Bandung berdasarkan Perjanjian Kerjasama tanggal 21 April 2021 PT Citra Buana Prasida, Tbk dengan Hartanto Setyadi (dahulu bernama Tan Hok Siang) dalam Kartu Tanda Penduduk tertulis Eduard Tanusaputra selaku pemilik tanah tersebut. Objek tanah tersebut terdiri dari 4 bidang tanah dengan luas keseluruhan 37.860 m² sebagai berikut:

- Sebidang tanah dengan Sertifikat Hak Milik Nomor 906, Kelurahan Ledeng seluas 12.380 m².
- Sebidang tanah dengan Sertifikat Hak Milik Nomor 1247, Kelurahan Ledeng seluas 13.835 m².

The advance for the purchase of land represents the purchase of land located in Ledeng Village, Cidadap District, Bandung City based on the Cooperation Agreement dated April 21, 2021, PT Citra Buana Prasida, Tbk with Hartanto Setyadi (formerly Tan Hok Siang) in the Identity Card written Eduard Tanusaputra as the land owner. The land object consists of 4 plots of land with a total area of 37.860 m² as follows:

- A plot of land with Ownership Certificate Number 906, Ledeng Village with an area of 12.380 m².
- A plot of land with Ownership Certificate Number 1247, Ledeng Village with an area of

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- Sebidang tanah dengan Sertifikat Hak Milik Nomor 1081, Kelurahan Ledeng seluas 6.955 m².
- Sebidang tanah dengan Sertifikat Hak Milik Nomor 1173, Kelurahan Ledeng seluas 4.690 m².

Harga tanah yang telah disepakati adalah sebesar Rp2.000.000/m² sehingga nilai total pembelian tanah adalah sebesar Rp75.720.000.000. Pembayaran atas pembelian tanah tersebut dilakukan secara bertahap sampai dengan 31 Desember 2024, dengan sumber dana yang berasal dari dana operasional Entitas.

13.835 m².

- A plot of land with Ownership Certificate Number 1081, Ledeng Village with an area of 6,955 m²
- A plot of land with Ownership Certificate Number 1173, Ledeng Village with an area of 4,690 m²

The agreed land price is Rp2.000.000/m² so that the total value of the land purchase is Rp75.720.000.000. The payment for the purchase of land is made in stages until December 31, 2024, with the source of funds coming from the Entity's operational funds.

6. PIUTANG LAIN-LAIN

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022
<u>Pihak Ketiga</u>		
Piutang Karyawan	3.091.920	13.091.920
Jumlah Pihak Ketiga	<u>3.091.920</u>	<u>13.091.920</u>
Jumlah Piutang Lain-lain	<u>3.091.920</u>	<u>13.091.920</u>

Pihak Ketiga

Piutang karyawan timbul atas pinjaman karyawan kepada Entitas dengan cara pembayaran dengan cara memotong gaji saat bulan berikutnya.

7. PROPERTI INVESTASI

	31 Maret 2023 March 31, 2023				
	Saldo Awal/ <i>Beginning Balance</i>	Penambahan/ <i>Additions</i>	Pengurangan/ <i>Disposal</i>	Saldo Akhir/ <i>Ending Balance</i>	
<u>Nilai Perolehan</u>					<u>At Cost</u>
Pematangan Tanah	30.099.872.598		-	30.099.872.598	Land Development
Bangunan	71.801.261.559		-	71.801.261.559	Building
Fasilitas Umum	16.443.080.697		-	16.443.080.697	General Facilities
<u>Bangunan Dalam Penyelesaian</u>					<u>Building Under Construction</u>
Bangunan	740.456.898	310.928.542		1.051.385.440	Building
Fasilitas Umum	-	226.000.000		226.000.000	General Facilities
Jumlah Nilai Perolehan	<u>119.084.671.752</u>	<u>536.928.542</u>	<u>-</u>	<u>119.621.600.294</u>	<u>Total At Cost</u>
<u>Akumulasi Penyusutan</u>					<u>Accumulated Depreciations</u>
Pematangan Tanah	3.031.586.329	386.790.123	-	3.418.376.452	Land Development
Bangunan	14.537.779.759	904.950.288	-	15.442.730.047	Building
Fasilitas Umum	1.203.308.350	216.774.663	-	1.420.083.013	General Facilities
Jumlah Akumulasi Penyusutan	<u>18.772.674.438</u>	<u>1.508.515.074</u>	<u>-</u>	<u>20.281.189.512</u>	<u>Total Accumulated Depreciations</u>
Nilai Buku Bersih	<u>100.311.997.314</u>			<u>99.340.410.782</u>	<u>Net Book Value</u>

6. OTHER RECEIVABLES

Third Parties
Employee Receivable
Total Third Parties

Total Other Receivables

Third Parties

Employee receivables arise from employee loans to the Entity by way of payment by deducting salaries for the following month.

7. INVESTMENT PROPERTIES

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	31 Desember 2022				
	Saldo Awal/ <i>Beginning Balance</i>	Penambahan/ <i>Additions</i>	Pengurangan/ <i>Disposal</i>	Saldo Akhir/ <i>Ending Balance</i>	
<u>Nilai Perolehan</u>					<u><i>At Cost</i></u>
Pematangan Tanah	8.940.007.231	21.159.865.367	-	30.099.872.598	<i>Land</i>
Bangunan	67.077.394.515	4.723.867.044	-	71.801.261.559	<i>Building</i>
Fasilitas Umum	10.547.381.735	5.895.698.962	-	16.443.080.697	<i>General Facilities</i>
<u>Bangunan Dalam Penyelesaian</u>					<u><i>Building Under Construction</i></u>
Bangunan	-	740.456.898	-	740.456.898	<i>Building</i>
Fasilitas Umum	1.962.859.726	3.932.839.236	5.895.698.962	-	<i>General Facilities</i>
Jumlah Nilai Perolehan	<u>88.527.643.207</u>	<u>36.452.727.507</u>	<u>5.895.698.962</u>	<u>119.084.671.752</u>	<i>Total At Cost</i>
<u>Akumulasi Penyusutan</u>					<u><i>Accumulated Depreciations</i></u>
Pematangan Tanah	1.484.425.806	1.547.160.523	-	3.031.586.329	<i>Land</i>
Bangunan	10.967.730.143	3.570.049.616	-	14.537.779.759	<i>Building</i>
Fasilitas Umum	636.453.627	566.854.723	-	1.203.308.350	<i>General Facilities</i>
Jumlah Akumulasi Penyusutan	<u>13.088.609.576</u>	<u>5.684.064.862</u>	<u>-</u>	<u>18.772.674.438</u>	<i>Total Accumulated Depreciations</i>
Nilai Buku Bersih	<u>87.223.387.738</u>			<u>100.311.997.314</u>	<i>Net Book Value</i>

Bangunan Dalam Penyelesaian*Building Under Construction*

Rincian bangunan dalam penyelesaian adalah sebagai berikut:

Details of building under construction are as follows:

	31 Maret 2023			
	Jumlah/ <i>Total</i>	Persentase Penyelesaian/ <i>Completion Percentage</i>	Estimasi Waktu Penyelesaian/ <i>Estimated Completion Time</i>	
Bangunan				
Blok H3	1.023.706.898	95,00%	30 April 2023/ <i>April 30, 2023</i>	<i>Block H3</i>
Blok G	27.678.542	90,00%	30 April 2023/ <i>April 30, 2023</i>	<i>Block G</i>
Jumlah	<u>1.051.385.440</u>			<i>Total</i>
Fasilitas Umum	226.000.000	90,00%	30 April 2023/ <i>April 30, 2023</i>	<i>General Facilities</i>
Jumlah	<u>226.000.000</u>			<i>Total</i>
	31 Desember 2022			
	Jumlah/ <i>Total</i>	Persentase Penyelesaian/ <i>Completion Percentage</i>	Estimasi Waktu Penyelesaian/ <i>Estimated Completion Time</i>	
Bangunan				
Blok H3	740.456.898	90,00%	30 April 2023/ <i>April 30, 2023</i>	<i>Block H3</i>
Jumlah	<u>740.456.898</u>			<i>Total</i>

Penyusutan yang dibebankan pada operasional Entitas adalah sebagai berikut:

Depreciation expense charged to operations Entity is as follows:

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	31 Maret 2023 March 31, 2023	31 Maret 2022 March 31, 2022	
Beban Pokok Penjualan (Catatan 26)	1.508.515.075	1.499.274.979	<i>Cost of Goods Sold (Note 26)</i>
Jumlah Beban Penyusutan	1.508.515.075	1.499.274.979	<i>Total Depreciation Expense</i>

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

31 Maret 2023 March 31, 2023					
	Saldo Awal/ <i>Beginning Balance</i>	Penambahan/ <i>Additions</i>	Pengurangan/ <i>Disposal</i>	Saldo Akhir/ <i>Ending Balance</i>	
<u>Nilai Perolehan</u>					<i>At Cost</i>
Bangunan	3.470.404.390	-		3.470.404.390	<i>Building</i>
Kendaraan	4.384.673.000	-		4.384.673.000	<i>Vehicle</i>
Inventaris Kantor	562.654.767	69.611.067		632.265.834	<i>Office Furniture</i>
<u>Aset Tetap Dalam Pembangunan</u>					<i>Fixed Asset Under Construction</i>
Bangunan	-			-	<i>Building</i>
Jumlah Nilai Perolehan	8.417.732.157	69.611.067	-	8.487.343.224	<i>Total At Cost</i>
Inventaris Kantor	170.044.736	36.356.142	-	206.400.878	<i>Office Furniture</i>
Jumlah Akumulasi Penyusutan	2.922.021.078	196.884.099	-	3.118.905.177	<i>Total Accumulated Depreciations</i>
Nilai Buku Bersih	5.495.711.079			5.368.438.047	<i>Net Book Value</i>

8. ASET TETAP - Lanjutan**8. FIXED ASSETS - Continued**

31 Desember 2022 December 31, 2022					
	Saldo Awal/ <i>Beginning Balance</i>	Penambahan/ <i>Additions</i>	Pengurangan/ <i>Disposal</i>	Saldo Akhir/ <i>Ending Balance</i>	
<u>Nilai Perolehan</u>					<i>At Cost</i>
Bangunan	2.119.057.518	1.351.346.872	-	3.470.404.390	<i>Building</i>
Kendaraan	3.133.873.000	1.250.800.000	-	4.384.673.000	<i>Vehicle</i>
Inventaris Kantor	312.163.099	250.491.668	-	562.654.767	<i>Office Furniture</i>
<u>Aset Tetap Dalam Pembangunan</u>					<i>Fixed Asset Under Construction</i>
Bangunan	361.922.703	989.424.169	1.351.346.872	-	<i>Building</i>
Jumlah Nilai Perolehan	5.927.016.320	3.842.062.709	1.351.346.872	8.417.732.157	<i>Total At Cost</i>
<u>Akumulasi Penyusutan</u>					<i>Accumulated Depreciations</i>
Bangunan	423.811.504	116.188.589	-	540.000.093	<i>Building</i>
Kendaraan	1.763.921.291	448.054.958	-	2.211.976.249	<i>Vehicle</i>
Inventaris Kantor	71.156.319	98.888.417	-	170.044.736	<i>Office Furniture</i>
Jumlah Akumulasi Penyusutan	2.258.889.114	663.131.964	-	2.922.021.078	<i>Total Accumulated Depreciations</i>
Nilai Buku Bersih	3.668.127.206			5.495.711.079	<i>Net Book Value</i>

Penyusutan yang dibebankan pada operasional Entitas adalah sebagai berikut:

Depreciation expense charged to operations Entity is as follows:

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	31 Maret 2023 March 31, 2023	31 Maret 2022 March 31, 2022	
Beban Operasional (Catatan 29)	196.884.098	148.964.833	<i>Operating Expenses (Note 29)</i>
Jumlah Beban Penyusutan	<u>196.884.098</u>	<u>148.964.833</u>	<i>Total Depreciation Expense</i>

9. ASET HAK GUNA

9. RIGHT OF USE ASSETS

31 Maret 2023 March 31, 2023				
Saldo Awal/ <i>Beginning Balance</i>	Penambahan/ <i>Additions</i>	Pengurangan/ <i>Disposal</i>	Saldo Akhir/ <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	<u>61.452.145.974</u>	<u>-</u>	<u>61.452.145.974</u>	<i>Total At Cost</i>
<u>Akumulasi Penyusutan</u>				<u><i>Accumulated Depreciations</i></u>
Tanah	48.500.284.319	179.619.071	48.679.903.390	<i>Land</i>
Jumlah Akumulasi Penyusutan	<u>48.500.284.319</u>	<u>179.619.071</u>	<u>48.679.903.390</u>	<i>Total Accumulated Depreciations</i>
Nilai Buku Bersih	<u>12.951.861.655</u>		<u>12.772.242.584</u>	<i>Net Book Value</i>

31 Desember 2022 December 31, 2022				
Saldo Awal/ <i>Beginning Balance</i>	Penambahan/ <i>Additions</i>	Pengurangan/ <i>Disposal</i>	Saldo Akhir/ <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	<u>61.452.145.974</u>	<u>-</u>	<u>61.452.145.974</u>	<i>Total At Cost</i>
<u>Akumulasi Penyusutan</u>				<u><i>Accumulated Depreciations</i></u>
Tanah	47.781.808.037	718.476.282	48.500.284.319	<i>Land</i>
Jumlah Akumulasi Penyusutan	<u>47.781.808.037</u>	<u>718.476.282</u>	<u>48.500.284.319</u>	<i>Total Accumulated Depreciations</i>
Nilai Buku Bersih	<u>13.670.337.937</u>		<u>12.951.861.655</u>	<i>Net Book Value</i>

Penyusutan yang dibebankan pada operasional Entitas adalah sebagai berikut:

Depreciation expense charged to operations Entity is as follows:

	31 Maret 2023 March 31, 2023	31 Maret 2022 March 31, 2022	
Beban Operasional (Catatan 29)	179.619.071	179.619.071	<i>Operating Expenses (Note 29)</i>
Jumlah Beban Penyusutan	<u>179.619.071</u>	<u>179.619.071</u>	<i>Total Depreciation Expense</i>

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Aset hak guna tanah disusutkan sesuai dengan jangka waktu perjanjian kerjasama pemanfaatan tanah milik PT Kereta Api Indonesia (Persero), berdasarkan Akta No. 59 tanggal 25 April 2003 dan Akta No. 60 tanggal 20 Mei 2014 yang dibuat dihadapan Surjadi Jasin, Sarjana Hukum, Notaris di Kota Bandung yang telah mengalami perubahan berdasarkan Addendum I tanggal 6 April 2006, Addendum II tanggal 5 Mei 2014, serta Addendum III tanggal 27 Maret 2015 dengan ketentuan sebagai berikut:

Land use rights assets is depreciated according to the term of the land use agreement owned by PT Kereta Api Indonesia (Persero), based on Deed No. 59 dated April 25, 2003 and Deed No. 60 dated May 20, 2014 drawn up before Surjadi Jasin, Bachelor of Law, Notary in Bandung City which has been amended based on Addendum I dated April 6, 2006, Addendum II dated May 5, 2014, and Addendum III dated March 27, 2015 with the following conditions:

Lokasi	:	Emplasemen Stasiun Bandung Gudang - Bandung/ Bandung Station Emplacement Warehouse - Bandung	:	Location
Luas Tanah	:	135.000 m ²	:	Land Area
Jangka Waktu	:	Lahan yang telah selesai dibangun yaitu sampai dengan 24 April 2038/ The land management that has been completed is until April 24, 2038	:	Time Period
	:	Lahan yang sedang atau belum selesai yaitu sampai dengan 24 April 2041/ The land management that is being or has not been completed is until April 24, 2041	:	

10. ASET TIDAK BERWUJUD

10. INTANGIBLE ASSETS

	31 Maret 2023 March 31, 2023				
	Saldo Awal/ Beginning Balance	Penambahan/ Additions	Pengurangan/ Disposal	Saldo Akhir/ Ending Balance	
<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 Amortisasi</u>					<u>Accumulated Amortizations</u>
Perangkat Lunak	-	1.062.500	-	1.062.500	Land
Jumlah Akumulasi Amortisasi	-	1.062.500	-	1.062.500	Total Accumulated Amortizations
Amortisasi yang dibebankan pada operasional Entitas adalah sebagai berikut:					Amortization expense charged to
		31 Maret 2023 March 31, 2023	31 Maret 2022 March 31, 2022		
Beban Operasional (Catatan 29)		1.062.500	-		Operating Expenses (Note 29)
Jumlah Beban Penyusutan		1.062.500	-		Total Depreciation Expense

11. ASET TIDAK LANCAR LAINNYA

11. OTHER NON CURRENT ASSETS

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022	
<u>Pihak Ketiga</u>			<u>Third Parties</u>
Deposito PT Bank Central Asia, Tbk	2.578.692.062	2.578.692.062	PT Bank Central Asia, Tbk, Tbk Deposit
Deposito PT Allo Bank Indonesia, Tbk	-	-	PT Allo Bank Indonesia, Tbk Deposit
Jumlah Pihak Ketiga	2.578.692.062	2.578.692.062	Total Third Parties
Jumlah Aset Tidak Lancar Lainnya	2.578.692.062	2.578.692.062	Total Other Non Current Assets

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Pihak KetigaThird Parties**PT Bank Central Asia, Tbk****PT Bank Central Asia, Tbk**

Deposito tersebut dibatasi penggunaannya karena merupakan syarat yang harus dipenuhi PT Citra Buana Prasida, Tbk untuk menjaga saldo minimal 1 kali besarnya angsuran setiap bulan selama jangka waktu kredit dan diblokir di rekening deposito terkait fasilitas kredit di PT Bank Central Asia, Tbk sesuai dengan Akta Perjanjian Kredit No. 08 tanggal 2 Juni 2022 yang dibuat di hadapan Helly Yuniarti Basuki, S.H., Notaris di Kota Bandung.

The use of this time deposit is restricted because it is a condition that must be met by PT Citra Buana Prasida, Tbk to maintain a balance of at least 1 installment each month during the credit period and is blocked in the deposit account related to credit facilities at PT Bank Central Asia, Tbk in accordance with the Deed of Credit Agreement No. 08 dated June 2, 2022 drawn up before Helly Yuniarti Basuki, S.H., Notary in Bandung City.

Suku bunga per tahun deposito berjangka per 31 Maret 2023 dan 31 Desember 2021 adalah sebesar 3,66% dan 1,90% dengan jangka waktu 1 bulan diperpanjang otomatis.

The annual interest rate on time deposits as of March 31, 2023 and December 31, 2022 is 3,66% and 1,90% with a period of 1 month

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

	<u>31 Maret 2023</u> March 31, 2023	<u>31 Desember 2022</u> December 31, 2022
Pihak Ketiga	898.552.267	882.599.586
Jumlah Utang Usaha	<u>898.552.267</u>	<u>882.599.586</u>

Third Parties
Total Trade Payables

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**

	<u>31 Maret 2023</u> March 31, 2023	<u>31 Desember 2022</u> December 31, 2022
PPh Pasal 4 (2) - Sewa	1.420.204.355	1.462.717.706
PPh Pasal 4 (2) - Penjualan	216.095.833	45.833.333
PPh Pasal 23	4.212.153	-
PPN Masukan	9.326.511	-
Jumlah Pajak Dibayar Dimuka	<u>1.649.838.852</u>	<u>1.508.551.039</u>

Income Tax Article 4 (2) - Rent
Income Tax Article 4 (2) - Revenue

Total Prepaid Taxes

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

	<u>31 Maret 2023</u> March 31, 2023	<u>31 Desember 2022</u> December 31, 2022
PPh Pasal 21	48.535.855	70.901.769
PPh Pasal 23	2.307.006	11.474.583
PPh Pasal 4 (2) - Sewa	288.207.765	605.950.294
PPh Pasal 4 (2) - Penjualan	69.168.750	135.677.500
PPh Pasal 4 (2) - Konstruksi	12.000.375	6.230.155
PPh Pasal 29	112.646.070	112.646.070
Pajak Pertambahan Nilai	468.658.519	1.209.097.132
Jumlah Utang Pajak	<u>1.001.524.340</u>	<u>2.151.977.503</u>

Income Tax Article 21
Income Tax Article 23
Income Tax Article 4 (2) - Rent
Income Tax Article 4 (2) - Revenue
Income Tax Article 4 (2) - Contructions
Income Tax Article 29
Value Added Tax
Total Tax Payables

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

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022	
Uang Jaminan Pelanggan	3.086.215.000	3.037.755.000	<i>Customer Deposit</i>
Utang Asuransi Ruko	35.740.714	36.540.714	<i>Shophouse Insurance Payables</i>
Utang BPHTB dan Akta	1.238.288.611	1.887.524.426	<i>BPHTB and Notary Payables</i>
Utang Uang Titipan Pelanggan	219.652.914	168.405.432	<i>Customer Deposit Payables</i>
Utang BPJS	23.106.751	7.872.094	<i>BPJS Payables</i>
Jumlah Utang Lain-lain	<u>4.603.003.990</u>	<u>5.138.097.666</u>	<i>Total Other Payables</i>

Uang jaminan pelanggan merupakan sejumlah uang pelanggan sewa yang akan dikembalikan saat masa sewa selesai.

The customer security deposit is the amount of the rental customer's money which will be returned when the rental period is over.

Utang asuransi ruko merupakan titipan para pelanggan sewa untuk mengasuransikan ruko tersebut.

Shophouse insurance payable is deposited by rental customers to insure the shophouse.

Utang BPHTB dan Akta merupakan uang untuk pengurusan akta jual beli yang timbul dari transaksi penjualan ruko, pembayaran atas utang BPHTB dan akta pada saat akta jual beli selesai.

BPHTB and Notary payable represent money for the management of the sale and purchase deed arising from the sale and purchase transaction, payment of BPHTB debt and the deed when the sale and purchase deed is

Utang uang titipan pelanggan merupakan titipan untuk keperluan ruko yang disewakan maupun yang sudah terjual.

Deposits from customers are deposits for the needs of shop houses that are rented out or those that have been sold.

Utang BPJS merupakan biaya yang belum dibayarkan atau dibayarkan dibulan berikutnya.

BPJS payable is a fee that has not been paid or paid in the following month.

Seluruh umur utang lain-lain pihak ketiga kurang dari 1 (satu) tahun.

All third party other payables are less than 1 (one) year.

Tidak terdapat kewajiban kepada pihak berelasi pada tanggal 31 Maret 2023 dan 31 Desember 2022.

There are no liabilities to related parties as of March 31, 2023 and December 31, 2022.

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

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022	
Uang Muka Sewa	10.141.618.997	9.670.760.000	<i>Rent Advance</i>
Uang Muka Pengalihan Pemanfaatan Ruko	8.643.833.332	2.783.333.333	<i>Transfer Of Shophouse Usage Advance</i>
Jumlah Pendapatan Diterima Dimuka	<u>18.785.452.329</u>	<u>12.454.093.333</u>	<i>Total Unearned Revenue</i>

Uang muka sewa merupakan uang muka sewa yang diterima sebelum perjanjian sewa selesai.

Advances for rent represent advances for rent received before the rent agreement is completed.

Uang muka pengalihan pemanfaatan ruko merupakan uang muka yang diterima atas pengalihan pemanfaatan ruko.

Advances for the transfer of the use of shophouses represent advances received for the transfer of the usage of shophouses.

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**16. BEBAN YANG MASIH HARUS
DIBAYAR**

16. ACCRUED EXPENSES

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022	
Beban Bunga	1.173.101.762	853.164.917	<i>Interest Expense</i>
Jasa Profesional	13.020.000	-	<i>Professional Services</i>
Sewa Lahan Parkir	204.750.000	-	<i>Parking Lot Rental</i>
Jumlah Beban Yang Masih Harus Dibayar	<u>1.390.871.762</u>	<u>853.164.917</u>	<i>Total Accrued Expenses</i>

17. UTANG BANK

17. BANK LOANS

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022	
<u>Utang Bank</u>			<u><i>Bank Loan</i></u>
PT Bank Central Asia, Tbk	25.140.439.994	26.505.638.192	<i>PT Bank Central Asia, Tbk</i>
PT Allo Bank Indonesia, Tbk	-	-	<i>PT Allo Bank Indonesia, Tbk</i>
PT Bank Danamon Indonesia, Tbk	-	-	<i>PT Bank Danamon Indonesia, Tbk</i>
Jumlah Utang Bank	<u>25.140.439.994</u>	<u>26.505.638.192</u>	<i>Total Bank Loan</i>

Dikurangi:

Less:

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022	
<u>Bagian Lancar Utang Bank</u>			<u><i>Current Portion of Bank Loan</i></u>
PT Bank Central Asia, Tbk	4.212.365.537	4.198.990.541	<i>PT Bank Central Asia, Tbk</i>
PT Allo Bank Indonesia, Tbk	-	-	<i>PT Allo Bank Indonesia, Tbk</i>
PT Bank Danamon Indonesia, Tbk	-	-	<i>PT Bank Danamon Indonesia, Tbk</i>
Jumlah Bagian Lancar Utang Bank	<u>4.212.365.537</u>	<u>4.198.990.541</u>	<i>Total Current Portion of Bank Loan</i>

Jumlah Bagian Tidak
Lancar Utang Bank

20.928.074.457 22.306.647.651 *Total Non Current Portion of Bank Loan*

PT Bank Central Asia, Tbk

PT Bank Central Asia, Tbk

Berdasarkan Akta Perjanjian Kredit No. 08 tanggal 02 Juni 2022 yang dibuat di hadapan Helly Yuniarti Basuki, S.H., Notaris di Kota Bandung dengan ketentuan sebagai berikut:

Based on the Deed of Credit Agreement No. 08 dated June 02, 2022 drawn up before Helly Yuniarti Basuki, S.H., Notary in Bandung City with the following conditions:

Plafon	:	Rp30.465.000.000	:	<i>Plafond</i>
Jenis Pinjaman	:	Kredit Investasi/ <i>Investment Loan</i>	:	<i>Credit Type</i>
Tujuan Kredit	:	<i>Take Over</i> fasilitas kredit investasi debitor dari PT Allo Bank Indonesia, Tbk/ <i>Take Over of debtor's investment credit facility from PT Allo Bank Indonesia, Tbk.</i>	:	<i>Purpose of Credit</i>
Jangka Waktu	:	03 Juni 2022 - 02 Juni 2028/ <i>June 03, 2022 - June 02, 2028</i>	:	<i>Time Period</i>
Suku Bunga	:	7,50% per tahun/ <i>7,50% per year</i>	:	<i>Interest Rate</i>
Jaminan	:	Sebidang tanah diuraikan dalam sertifikat Hak Guna Bangunan Nomor 624/Kelurahan	:	<i>Guarantee</i>

Ciroyom, terletak dalam Provisi Jawa Barat, Kota Bandung, Kecamatan Andir, Kelurahan Ciroyom, setempat dikenal sebagai Jl. Kebon Jati (Komplek Paskal Hyper

Square), Seluas 1.175 m2/

A plot of land described in Building Rights Certificate No. 624/Kelurahan Ciroyom, located in the Province of West Java, Bandung City, Kecamatan Andir, Kelurahan Ciroyom, locally known as Jl. Kebon Jati (Paskal Hyper Square Complex), with an area of 1,175 m2.

A plot of land described in Title deed No. 1756/Kelurahan Ledeng, located in the

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

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022	
<u>Liabilitas Sewa</u>			<u>Lease Liabilities</u>
PT BCA Finance	550.850.904	621.393.734	PT BCA Finance
PT Kereta Api Indonesia (Persero)	<u>11.849.512.747</u>	<u>11.849.512.747</u>	PT Kereta Api Indonesia (Persero)
Jumlah Liabilitas Sewa	<u>12.400.363.651</u>	<u>12.470.906.481</u>	Total Lease Liabilities
Dikurangi:			Less:
<u>Bagian Lancar Liabilitas Sewa</u>			<u>Current Portion of Lease Liabilities</u>
PT BCA Finance	292.962.352	288.613.420	PT BCA Finance
PT Kereta Api Indonesia (Persero)	<u>3.720.252.623</u>	<u>3.720.252.623</u>	PT Kereta Api Indonesia (Persero)
Jumlah Bagian Lancar Liabilitas Sewa	<u>4.013.214.975</u>	<u>4.008.866.043</u>	Total Current Portion of Lease Liabilities
Jumlah Bagian Tidak Lancar Liabilitas Sewa	<u>8.387.148.676</u>	<u>8.462.040.438</u>	Total Non Current Portion of Lease Liabilities

PT BCA Finance**PT BCA Finance**

Entitas memperoleh fasilitas pembiayaan multiguna dengan cara pembelian dengan pembayaran secara angsuran dari PT BCA Finance dengan syarat dan ketentuan sebagai berikut:

The entity obtains a multipurpose financing facility by way of purchase with payment in installments from PT BCA Finance with the following terms and conditions:

Nomor Kontrak	:	9892021908-PK-006	:	Contract Number
Jumlah Pembiayaan	:	Rp437.780.000	:	Financing Amount
Jangka Waktu	:	36 Bulan/36 Month	:	Time Period
Suku bunga	:	6%	:	Interest Rate
Outstanding	:	Rp310.696.867	:	Outstanding
Nomor Kontrak	:	9892021908-PK-007	:	Contract Number
Jumlah Pembiayaan	:	Rp437.780.000	:	Financing Amount
Jangka Waktu	:	36 Bulan/36 Month	:	Time Period
Suku bunga	:	6%	:	Interest Rate
Outstanding	:	Rp310.696.867	:	Outstanding

PT Kereta Api Indonesia (Persero)**PT Kereta Api Indonesia (Persero)**

Entitas melakukan kerjasama pemanfaatan tanah milik PT Kereta Api Indonesia (Persero), berdasarkan Akta No. 59 tanggal 25 April 2003 dan Akta No. 60 tanggal 20 Mei 2014 yang dibuat dihadapan Surjadi Jasin, Sarjana Hukum, Notaris di Kota Bandung yang telah mengalami perubahan berdasarkan Addendum I tanggal 6 April 2006, Addendum II tanggal 5 Mei 2014, serta Addendum III tanggal 27 Maret 2015 dengan ketentuan sebagai berikut:

The Entities undertake land use cooperation owned by PT Kereta Api Indonesia (Persero), based on Deed No. 59 dated April 25, 2003 and Deed No. 60 dated May 20, 2014 drawn up before Surjadi Jasin, Bachelor of Law, Notary in Bandung City which has been amended based on Addendum I dated April 6, 2006, Addendum II dated May 5, 2014, and Addendum III dated March 27, 2015 with the following

Lokasi	:	Emplasemen Stasiun Bandung Gudang - : Bandung/ Bandung Station Emplacement Warehouse - Bandung	:	Location
Luas Tanah	:	135.000 m ²	:	Land Area
Jangka Waktu Pembayaran	:	Sampai dengan 25 April 2025/ Until April : 25, 2025	:	Time Period of Payment

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

	<u>31 Maret 2023</u>	<u>31 Desember 2022</u>	
	March 31, 2023	December 31, 2022	
Saldo Awal	1.365.541.560	1.363.684.457	<i>Beginning Balance</i>
Penyisihan Liabilitas Imbalan Pasca Kerja Tahun Berjalan	-	404.365.848	<i>Provision of Employees Benefits Liabilities For The Years</i>
Pengukuran Kembali Kerugian (Keuntungan) Aktuarial Melalui Pendapatan Komprehensif Lainnya	-	(402.508.745)	<i>Remeasurement on Actuarial Loss (Gain) Through Other Comprehensive Income</i>
Saldo Akhir	<u>1.365.541.560</u>	<u>1.365.541.560</u>	<i>Ending Balance</i>

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20. MODAL SAHAM

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

	Jumlah Saham/ <i>Number of Shares</i>	Persentase Pemilikan <i>/Percentage of Ownership</i>	Jumlah Modal Disetor / <i>Total</i> Paid - Up Capital
<u>Nama Pemegang Saham</u>			
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	<u>1.356.250.000</u>	<u>100,00%</u>	<u>135.625.000.000</u>

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

<u>Name of Stockholders</u>
PT Sandhi Parama Nusa
Ms. Gaery Djohari
Public
Total Capital Stock

TAMBAHAN MODAL DISETOR

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022
Penawaran Umum Perdana Saham pada 06 Januari 2023	13.562.500.000	-
Biaya Emisi	(2.877.523.704)	-
Jumlah Tambahan Modal Disetor	<u>10.684.976.296</u>	

Initial Public Offering of Shares on January 06, 2023
Emission Fee

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

	Jumlah Saham/ <i>Number of Shares</i>	Persentase Pemilikan <i>/Percentage of Ownership</i>	Jumlah Modal Disetor / <i>Total</i> 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>

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

<u>Name of Stockholders</u>
PT Sandhi Parama Nusa
Ms. Gaery Djohari
Total Capital Stock

21. SALDO LABA

	31 Maret 2023 March 31, 2023	31 Desember 2022 December 31, 2022
<u>Ditentukan Penggunaannya</u>		
Saldo Laba Ditahan	21.700.000.000	21.700.000.000
Jumlah Ditentukan Penggunaannya	<u>21.700.000.000</u>	<u>21.700.000.000</u>
<u>Tidak Ditentukan Penggunaannya</u>		
Saldo Laba Ditahan	17.842.807.342	98.531.289.423
Kapitalisasi Saldo Laba		(73.500.000.000)
Dividen		(6.000.000.000)
Pencadangan Saldo Laba Sebagai Cadangan Umum		(21.700.000.000)
Laba Tahun Berjalan	1.383.238.380	20.511.517.919
Jumlah Tidak Ditentukan Penggunaannya	<u>19.226.045.722</u>	<u>17.842.807.342</u>
Jumlah Saldo Laba	<u>40.926.045.722</u>	<u>39.542.807.342</u>

21. RETAINED EARNINGS

Appropriated
Retained Earnings Prior Years
Total Appropriated

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

Total Unappropriated

Total Retained Earnings

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22. PENDAPATAN

	31 Maret 2023 March 31, 2023	31 Maret 2022 March 31, 2022
Pihak Ketiga		
Pendapatan Sewa dan <i>Service Charge</i>	7.927.525.811	9.360.649.046
Jumlah Pendapatan	<u>7.927.525.811</u>	<u>9.360.649.046</u>

22. REVENUE

*Third Parties
Rent and Service Charge Revenue
Total Revenue*

23. BEBAN POKOK PENJUALAN

	31 Maret 2023 March 31, 2023	31 Maret 2022 March 31, 2022
Beban Pokok Sewa	1.508.515.075	1.499.274.979
Jumlah Beban Pokok Penjualan	<u>1.508.515.075</u>	<u>1.499.274.979</u>

23. COST OF GOODS SOLD

*Cost of Goods Sold for Rent
Total Cost of Goods Sold*

24. BEBAN PENJUALAN

	31 Maret 2023 March 31, 2023	31 Maret 2022 March 31, 2022
Beban Komisi	201.406.528	29.991.477
Beban Promosi	48.774.300	29.650.000
Jumlah Beban Penjualan	<u>250.180.828</u>	<u>59.641.477</u>

24. SALES EXPENSES

*Commission Expense
Promotion Expense
Total Sales Expenses*

25. BEBAN UMUM DAN ADMINITRASI

	31 Maret 2023 March 31, 2023	31 Maret 2022 March 31, 2022
Beban Gaji	1.563.709.828	1.002.829.861
Beban Imbalan Kerja	-	290.312.580
Beban Listrik, Telepon, PDAM, dan Air Bawah Tanah	593.317.392	402.389.963
Beban BPJS	51.872.747	5.061.933
Jumlah Beban Umum dan Administrasi	<u>2.208.899.967</u>	<u>1.700.594.337</u>

25. GENERAL AND ADMINISTRATION EXPENSES

*Salaries Expense
Employee Benefit Expense
Electrical, Telephone, PDAM, and
Underground Water Expense
BPJS Expense
Total General and
Administration Expenses*

26. BEBAN OPERASIONAL

	31 Maret 2023 March 31, 2023	31 Maret 2022 March 31, 2022
Beban Rupa-Rupa Kantor	34.102.860	144.743.174
Beban Pos dan Materai	2.974.500	2.334.900
Beban Transportasi	48.671.272	9.499.600
Beban Surat dan Perizinan	66.950.600	150.447.100
Beban Alat Tulis Kantor	10.781.512	7.173.200
Beban Denda	-	51.800
Beban Iuran dan Sumbangan	33.530.250	9.097.100
Beban Konsultan	245.752.027	317.009.310
Beban Pemeliharaan	327.624.117	100.692.445
Beban Sewa	332.642.895	546.000.000
Beban Sewa Photocopy	1.649.365	1.869.605
Beban Kebersihan	27.975.989	81.966.665
Beban Asuransi	16.615.356	19.174.250
Beban Lain-Lain	-	3.325.778
Beban <i>Outsourcing</i>	460.807.280	269.808.785
Beban Penyusutan Aset Tetap	196.884.098	148.964.833
Beban Penyusutan Aset Hak Guna	179.619.071	179.619.071
Beban Amortisasi	1.062.500	-
Beban <i>Marketing</i>	-	286.720.263
Nilai Piutang Usaha	-	24.205.258
Jumlah Beban Operasional	<u>1.987.643.692</u>	<u>2.302.703.137</u>

26. OPERATING EXPENSES

*Miscellaneous Expense
Postage and Stamp Duty
Transportation Expense
Letter and Permission Expense
Office Stationery Expense
Fines Expense
Contribution and Donation Expense
Consultant Expense
Maintenance Expense
Rent Expense
Photocopy Rent Expense
Cleanliness Expense
Insurance Expense
Other Expense
Outsourcing Expense
Fixed Assets Depreciation Expense
Right of Use Assets Depreciation Expense
Marketing Expense
on Receivables Expense
Total Operating Expenses*

CATATAN ATAS LAPORAN KEUANGAN
Untuk Periode Tiga Bulan Yang Berakhir
31 Maret 2023 Dan 2022 (Tidak Diaudit)
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

NOTES TO FINANCIAL STATEMENTS
For The Three Periods Ended
March 31, 2023 And 2022 (Unaudited)
(Expressed in Rupiah, unless otherwise stated)

27. PENDAPATAN DAN BEBAN OPERASIONAL LAINNYA

27. OTHER OPERATING INCOME AND EXPENSE

	31 Maret 2023 March 31, 2023	31 Maret 2022 March 31, 2022	
<u>Pendapatan Operasional Lainnya</u>			<u>Other Operating Income</u>
Pendapatan Lain-lain	118.611.774	92.089.177	Other Income
Jumlah Pendapatan Operasional Lainnya	<u>118.611.774</u>	<u>92.089.177</u>	Total Other Operating Income
<u>Beban Operasional Lainnya</u>			<u>Other Operating Expense</u>
Beban Lain-lain	502.148	-	Other Expense
Jumlah Beban Operasional Lainnya	<u>502.148</u>	<u>-</u>	Total Other Operating Expense
Jumlah Pendapatan dan Beban Operasional Lainnya	<u>118.109.626</u>	<u>92.089.177</u>	Total Other Operating Income and Expense

28. PENDAPATAN DAN BEBAN KEUANGAN

28. FINANCE INCOME AND EXPENSE

	31 Maret 2023 March 31, 2023	31 Maret 2022 March 31, 2022	
<u>Pendapatan Keuangan</u>			<u>Finance Income</u>
Pendapatan Jasa Giro	3.245.991	2.834.056	Provision Income
Pendapatan Bunga Deposito	693.430.260	112.441.930	Deposit Interest Income
Pendapatan Keuangan Lainnya	165.400	-	Other Finance Income
Jumlah Pendapatan Keuangan	<u>696.841.651</u>	<u>115.275.986</u>	Total Finance Income
<u>Beban Keuangan</u>			<u>Finance Expense</u>
Beban Bunga Pinjaman Bank	818.740.938	1.114.533.333	Interest Bank Expense
Beban Administrasi Bank	6.326.308	11.465.600	Administration Bank Expense
Beban Pajak Jasa Giro	565.245	566.812	Provision Tax Expense
Beban Pajak Bunga Deposito	138.686.053	22.488.386	Interest Tax Expense
Jumlah Beban Keuangan	<u>964.318.544</u>	<u>1.149.054.131</u>	Total Finance Expense
Jumlah Pendapatan dan Beban Keuangan	<u>(267.476.893)</u>	<u>(1.033.778.145)</u>	Total Finance Income and Expense

29. BEBAN PAJAK PENGHASILAN

29. INCOME TAX EXPENSE

	31 Maret 2023 March 31, 2023	31 Maret 2022 March 31, 2022	
PPH Pasal 4 (2) - Penjualan	-	-	Income Tax Article 4 (2) - Revenue
Beban Pajak Kini	-	-	Current Tax Expense
Jumlah Beban Pajak Penghasilan	<u>439.680.602</u>	<u>814.678.423</u>	Total Income Tax Expense

30. LABA BERSIH PER SAHAM

30. NET INCOME PER SHARE

	31 Maret 2023 March 31, 2023	31 Maret 2022 March 31, 2022	
Laba Bersih Tahun Berjalan	1.383.238.380	2.042.067.725	Net Income For The Years
Jumlah Saham Yang Beredar	1.356.250.000	35.000	Number of Shares Outstanding
Laba Bersih Per Saham	<u>1,02</u>	<u>58.345</u>	Net Income Per Share