

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

Laporan Keuangan  
Untuk Periode Sembilan Bulan Yang Berakhir  
Pada Tanggal 30 September 2023  
(Tidak Diaudit)

*Financial Statements  
For The Nine Month Periods Ended  
September 30, 2023  
(Unaudited)*

Laporan Keuangan  
Untuk Periode Sembilan Bulan Yang Berakhir  
Pada Tanggal 30 September 2023 dan 2022 (Tidak Diaudit)  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

*Financial Statements  
For The Nine Month Periods Ended  
September 30, 2023 and 2022 (Unaudited)  
(Expressed in Rupiah, unless otherwise stated)*

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# 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 SEMBILAN BULAN YANG BERAKHIR PADA  
30 SEPTEMBER 2023 DAN 2022 (TIDAK DIAUDIT)

STATEMENTS FROM THE BOARD OF DIRECTORS  
RELATING TO THE RESPONSIBILITY  
OF FINANCIAL STATEMENTS  
FOR THE NINE MONTH PERIODS ENDED  
SEPTEMBER 30, 2023 AND 2022 (UNAUDITED)

## PT CITRA BUANA PRASIDA, TBK

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

1. 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*
2. 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 domisil 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, 30 Oktober 2023/October 30, 2023

R. Asep Eddy  
Direktur Utama/ *President Director*

Linna Widjaja  
Direktur/ *Director*

**PT CITRA BUANA PRASIDA, TBK**

## LAPORAN POSISI KEUANGAN

Per 30 September 2023 (Tidak Diaudit) Dan 31 Desember 2022

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT CITRA BUANA PRASIDA, TBK**

## STATEMENTS OF FINANCIAL POSITION

As of September 30, 2023 (Unaudited) And December 31, 2022

(Expressed in Rupiah, unless otherwise stated)

	Catatan/ <i>Notes</i>	30 September 2023 <i>September 30, 2023</i>	31 Desember 2022 <i>December 31, 2022</i>	
<b>ASET</b>				<b>ASSETS</b>
<u>Aset Lancar</u>				<u>Current Assets</u>
Kas dan Setara Kas	1	77.430.831.044	24.489.638.472	Cash and Cash Equivalents
Piutang Usaha				Trade Receivables
Pihak Ketiga	2	1.995.350.022	5.611.598.883	Third Parties
Pendapatan Yang Masih				
Harus Diterima	3	567.800	10.979.277	Accrued Revenues
Persediaan	4	30.796.540.413	34.089.502.714	Inventories
Biaya Dibayar Dimuka	5	5.042.057.808	4.190.983.179	Prepaid Expenses
Uang Muka	5	31.891.139.861	19.189.411.286	Advances
Pajak Dibayar Dimuka	13a	2.564.740.699	1.508.551.039	Prepaid Taxes
Piutang Lain-lain				Other Receivables
Pihak Ketiga	6	544.404.751	13.091.920	Third Parties
Jumlah Aset Lancar		<u>150.265.632.398</u>	<u>89.103.756.770</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
Rp23.498.049.416				Rp23.498.049.416
Pada 30 September 2023,				As of September 30, 2023
dan Rp18.772.674.438				and Rp18.772.674.438
Pada 31 Desember 2022.	7	109.230.818.253	100.311.997.315	As of December 31, 2022.
Aset Tetap - Setelah				Fixed Assets - Net Less
Dikurangi Akumulasi				Accumulated
Penyusutan Sebesar				Depreciation
Rp3.522.202.746				Rp3.522.202.746
Pada 30 September 2023,				As of September 30, 2023
dan Rp2.922.021.078				and Rp2.922.021.078
Pada 31 Desember 2022.	8	5.103.216.518	5.495.711.079	As of December 31, 2022.
Aset Hak Guna - Setelah				Right of Use Assets - Net
Dikurangi Akumulasi				Less Accumulated
Penyusutan Sebesar				Depreciation
Rp49.039.141.532				Rp49.039.141.532
Pada 30 September 2023,				As of September 30, 2023
dan Rp48.500.284.319				and Rp48.500.284.319
Pada 31 Desember 2022.	9	12.413.004.444	12.951.861.656	As of December 31, 2022.
Aset Tidak Berwujud - Setelah				Intangible Assets - Net
Dikurangi Akumulasi				Less Accumulated
Amortisasi Sebesar				Amortization
Rp3.312.500				Rp3.312.500
Pada 30 September 2023,	10	26.687.500	-	As of March 31, 2023
Aset Tidak Lancar Lainnya				Other Non Current Assets
Pihak Ketiga	11	528.527.613	2.578.692.062	Third Parties
Jumlah Aset Tidak Lancar		<u>127.302.254.328</u>	<u>121.338.262.112</u>	Total Non Current Assets
<b>JUMLAH ASET</b>		<u><u>277.567.886.726</u></u>	<u><u>210.442.018.881</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 September 2023 (Tidak Diaudit) Dan 31 Desember 2022

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT CITRA BUANA PRASIDA, TBK**

## STATEMENTS OF FINANCIAL POSITION

As of September 30, 2023 (Unaudited) And December 31, 2022

(Expressed in Rupiah, unless otherwise stated)

	Catatan/ <u>Notes</u>	<u>30 September 2023</u> <i>September 30, 2023</i>	<u>31 Desember 2022</u> <i>December 31, 2022</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	1.795.010.284	882.599.586	Third Parties
Utang Pajak	13b	1.156.604.494	2.151.977.503	Tax Payables
Utang Lain-lain	14	7.279.124.822	5.138.097.666	Other Payables
Pendapatan Diterima Dimuka	15	36.615.236.889	12.454.093.333	Unearned Revenue
Beban Yang Masih Harus Dibayar	16	382.366.705	853.164.917	Accrued Expenses
Bagian Lancar Utang Bank	17	4.228.600.098	4.198.990.541	Current Portion of Bank Loans
Bagian Lancar Liabilitas Sewa	18	4.423.897.701	4.008.866.043	Current Portion of Lease Liabilities
Jumlah Liabilitas Jangka Pendek		<u>55.880.840.994</u>	<u>29.687.789.589</u>	Total Short Term Liabilities
<u>Liabilitas Jangka Panjang</u>				<u>Long Term Liabilities</u>
Utang Bank	17	18.045.702.458	22.306.647.651	Bank Loans
Liabilitas Sewa	18	4.111.922.755	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>23.523.166.773</u>	<u>32.134.229.649</u>	Total Long Term Liabilities
Jumlah Liabilitas		<u>79.404.007.767</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		29.576.710.363	17.842.807.341	Unappropriated
Keuntungan Pengukuran Kembali				Gain on Remeasurement
Liabilitas Imbalan Kerja		577.192.300	577.192.300	of Employee Benefit Liabilities
Jumlah Ekuitas		<u>198.163.878.959</u>	<u>148.619.999.641</u>	Total Equity
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<u>277.567.886.726</u>	<u>210.442.018.879</u>	<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 Sembilan Bulan Yang Berakhir  
30 September 2023 Dan 2022 (Tidak Diaudit)  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
For The Nine Month Periods Ended  
September 30, 2023 And 2022 (Unaudited)  
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ <i>Notes</i>	30 September 2023 <i>September 30, 2023</i>	30 September 2022 <i>September 30, 2022</i>	
PENDAPATAN	22	36.816.115.276	31.324.672.923	REVENUE
BEBAN POKOK PENJUALAN	23	(13.776.201.537)	(10.205.824.938)	COST OF GOODS SOLD
LABA KOTOR		<u>23.039.913.739</u>	<u>21.118.847.985</u>	GROSS PROFIT
<b>BEBAN USAHA</b>				<b>OPERATING EXPENSES</b>
Beban Penjualan	24	(940.723.932)	(1.372.132.002)	Sales Expenses
Beban Umum dan Administrasi	25	(3.746.440.681)	(4.378.902.003)	General and Administration Expenses
Beban Operasional	26	(3.190.866.590)	(2.749.575.794)	Operating Expenses
Pendapatan Operasional Lainnya	27	369.549.973	128.063.580	Other Operating Income
Beban Operasional Lainnya	27	(3.350.945)	(7.684.986)	Other Operating Expense
Jumlah Beban Usaha		<u>(7.511.832.175)</u>	<u>(8.380.231.205)</u>	Total Operating Expenses
LABA USAHA		<u>15.528.081.564</u>	<u>12.738.616.779</u>	OPERATING INCOME
<b>PENDAPATAN DAN BEBAN KEUANGAN</b>				<b>FINANCE INCOME AND EXPENSE</b>
Pendapatan Keuangan	28	2.761.657.219	444.674.060	Finance Income
Beban Keuangan	28	(2.774.061.962)	(3.458.850.651)	Finance Expense
Jumlah Pendapatan dan Beban Keuangan		<u>(12.404.743)</u>	<u>(3.014.176.591)</u>	Total Finance Income and Expense
LABA SEBELUM PAJAK		<u>15.515.676.821</u>	<u>9.724.440.188</u>	INCOME BEFORE TAX
<b>BEBAN PAJAK PENGHASILAN</b>				<b>INCOME TAX EXPENSES</b>
Pajak Penghasilan	29	(2.425.523.799)	(3.020.810.498)	Current Tax
Jumlah Beban Pajak Penghasilan		<u>(2.425.523.799)</u>	<u>(3.020.810.498)</u>	Total Income Tax Expenses
LABA SETELAH PAJAK		<u>13.090.153.022</u>	<u>6.703.629.689</u>	INCOME AFTER TAX
<b>PENGHASILAN KOMPREHENSIF LAIN</b>				<b>OTHER COMPREHENSIVE INCOME</b>
Laba (Rugi) Aktuarial	27	-	751.393.128	Actuarial Income (Loss)
Total Penghasilan Komprehensif Lain		<u>-</u>	<u>751.393.128</u>	Total Other Comprehensive Income
JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN		<u>13.090.153.022</u>	<u>7.455.022.817</u>	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
LABA BERSIH PER SAHAM	30	<u>9,65</u>	<u>10</u>	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 Tahun Yang Berakhir

30 September 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

September 30, 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	174.683.556	133.705.972.979	<i>Balance as of January 01, 2022</i>
Kapitalisasi Saldo Laba		73.500.000.000	-	(73.500.000.000)	-	-	Capitalizing the Retained Earnings
Dividen		-	-	(6.000.000.000)	-	(6.000.000.000)	<i>Dividend</i>
Pencadangan Saldo Laba Sebagai Cadangan Umum		-	21.700.000.000	(21.700.000.000)	-	-	<i>Appropriation For General Reserve</i>
Keuntungan Pengukuran Kembali Liabilitas Imbalan Kerja					751.393.128	751.393.128	<i>Gain on Remeasurement of Employee Benefit Liabilities</i>
Laba Tahun Berjalan		-	-	6.703.629.689	-	6.703.629.689	<i>Income For The Year</i>
Saldo Per 30 September 2022		<u>108.500.000.000</u>	<u>21.700.000.000</u>	<u>4.034.919.112</u>	<u>926.076.684</u>	<u>135.160.995.796</u>	<i>Balance as of June 30, 2022</i>
Saldo Per 01 Januari 2023		<u>108.500.000.000</u>	<u>21.700.000.000</u>	<u>17.842.807.341</u>	<u>577.192.300</u>	<u>148.619.999.641</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>
Dividen				(1.356.250.000)		(1.356.250.000)	<i>Dividend</i>
Laba Tahun Berjalan		-	-	13.090.153.022	-	13.090.153.022	<i>Income For The Year</i>
Saldo Per 30 September 2023		<u>146.309.976.296</u>	<u>21.700.000.000</u>	<u>29.576.710.363</u>	<u>577.192.300</u>	<u>198.163.878.959</u>	<i>Balance as of September 30, 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*

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

## LAPORAN ARUS KAS

## STATEMENTS OF CASH FLOWS

Untuk Periode Sembilan Bulan Yang Berakhir  
30 September 2023 Dan 2022 (Tidak Diaudit)  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

For The Nine Month Periods Ended  
September 30, 2023 And 2022 (Unaudited)  
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ <u>Notes</u>	<u>30 September 2023</u> September 30, 2023	<u>30 September 2022</u> September 30, 2022	
				<u>CASH FLOWS FROM</u>
				<u>OPERATING ACTIVITIES</u>
<u>ARUS KAS DARI AKTIVITAS OPERASI</u>				
Penerimaan Kas Dari Pelanggan		72.242.599.129	75.917.741.836	Cash Receipt from Customer
Pembayaran Kas Kepada Pemasok		(23.141.543.009)	(11.613.056.897)	Cash Payment to Supplier
Pembayaran Kas Operasional Lainnya		(9.451.839.053)	(8.092.840.542)	Cash Payment Other Operating
Pembayaran Kas Kepada Karyawan		(3.310.235.034)	(5.034.521.239)	Cash Payment to Employees
Pembayaran Pajak	13	(8.821.975.879)	(8.832.482.615)	Tax Payment
Arus Kas Yang Diperoleh Dari Aktivitas Operasi		<u>27.517.006.154</u>	<u>42.344.840.543</u>	Net Cash Provided By Operating Activities
				<u>CASH FLOWS FROM</u>
				<u>INVESTMENT ACTIVITIES</u>
<u>ARUS KAS DARI</u> <u>AKTIVITAS INVESTASI</u>				
Perolehan Aset Tetap	8	(256.533.674)	(180.251.700)	Acquisition of Fixed Assets
Perolehan Properti Investasi	7	-	-	Acquisition of Investment Properties
Uang Muka	5	(12.644.046.564)	(10.138.876.800)	Advances
Arus Kas Yang Digunakan Untuk Aktivitas Investasi		<u>(12.900.580.238)</u>	<u>(10.319.128.500)</u>	Net Cash Used In Investment Activities
				<u>CASH FLOWS FROM</u>
				<u>FINANCING ACTIVITIES</u>
<u>ARUS KAS DARI</u> <u>AKTIVITAS PENDANAAN</u>				
Penerimaan Utang Bank			20.686.217.042	Receipts Bank Loan
Pembayaran Utang Bank	17	(2.181.171.188)	(29.556.387.990)	Payments Bank Loan
Penerimaan Dari Pihak Ketiga			-	
Pembayaran Ke Pihak Ketiga		-	-	Payments To Third Parties
Penerimaan Dari (Pembayaran Ke) Initial Public Offering		39.937.580.000		Receipts From (Payments To) Initial Public Offering
Pihak Ketiga Lainnya		2.139.441.246	(3.465.810.144)	Other Third Parties
Penerimaan Dari (Pembayaran Ke) Leasing	18	(214.833.402)	(689.402.458)	Receipts from (Payments To) Leasing
Pembayaran Dividen		(1.356.250.000)	(6.000.000.000)	Dividend Payment
Arus Kas Yang Digunakan Untuk Aktivitas Pendanaan		<u>38.324.766.656</u>	<u>(19.025.383.550)</u>	Net Cash Used In Financing Activities
				<u>NET INCREASE CASH AND CASH</u>
				<u>EQUIVALENT</u>
KENAIKAN BERSIH KAS DAN SETARA KAS		<u>52.941.192.572</u>	<u>13.000.328.493</u>	
				<u>CASH AND CASH EQUIVALENT AT</u>
				<u>THE BEGINNING OF YEAR</u>
SALDO KAS DAN SETARA KAS PADA AWAL TAHUN	1	24.489.638.472	11.860.298.123	
				<u>CASH AND CASH EQUIVALENT AT</u>
				<u>THE END OF YEAR</u>
SALDO KAS DAN SETARA KAS PADA AKHIR TAHUN	1	<u>77.430.831.044</u>	<u>24.860.626.616</u>	

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



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## 1. KAS DAN SETARA KAS

## 1. CASH AND CASH EQUIVALENTS

	30 September 2023 September 30, 2023	31 Desember 2022 December 31,	
<u>Kas</u>			<u>Cash</u>
Kas	135.432.049	4.526.400	Cash
Jumlah Kas	<u>135.432.049</u>	<u>4.526.400</u>	Total Cash
<u>Setara Kas</u>			<u>Cash Equivalents</u>
PT Bank Central Asia, Tbk	536.106.992	975.019.547	PT Bank Central Asia, Tbk
PT Bank Danamon Indonesia, Tbk	9.363.402	648.836.182	PT Bank Danamon Indonesia, Tbk
PT Bank OCBC NISP, Tbk	228.846.494	96.149.309	PT Bank OCBC NISP, Tbk
PT Bank Permata, Tbk	9.953.671	48.788.136	PT Bank Permata, Tbk
PT Bank Jtrust Indonesia, Tbk	-	30.339.966	PT Bank Jtrust Indonesia, Tbk
PT Bank Sahabat Sampoerna	4.617.816	4.879.268	PT Bank Sahabat Sampoerna
PT Bank Mayapada International, Tbk	26.542.215	-	PT Allo Bank Indonesia, Tbk
PT Bank Oke Indonesia, Tbk	11.639.382	-	PT Bank Oke Indonesia, Tbk
Jumlah Setara Kas	<u>827.069.972</u>	<u>1.804.012.408</u>	Total Cash Equivalents
<u>Deposito Berjangka</u>			<u>Time Deposits</u>
PT Bank Central Asia, Tbk	-	-	
PT Bank Permata, Tbk	-	11.173.266.926	PT Bank Permata, Tbk
PT Bank Sahabat Sampoerna	38.321.942.207	8.412.423.745	PT Bank Sahabat Sampoerna
PT Bank Jtrust Indonesia, Tbk	-	3.095.408.993	PT Bank Jtrust Indonesia, Tbk
PT Bank Mayapada International, Tbk	28.888.543.322	-	PT Allo Bank Indonesia, Tbk
PT Bank Oke Indonesia, Tbk	9.257.843.494	-	PT Bank Oke Indonesia, Tbk
Jumlah Deposito Berjangka	<u>76.468.329.023</u>	<u>22.681.099.664</u>	Total Time Deposits
Jumlah Kas dan Setara Kas	<u><u>77.430.831.044</u></u>	<u><u>24.489.638.472</u></u>	Total Cash and Cash Equivalents

Suku bunga per tahun deposito berjangka per 30 September 2023 adalah sebesar 7,25% dan 31 Desember 2022 adalah sebesar 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.

The annual interest rate on time deposits as of September 30, 2023, is 7,25% and 31 December 2022 is 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.

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**2. PIUTANG USAHA**

	30 September 2023 September 30, 2023	31 Desember 2022 December 31, 2022
Pihak Berelasi	-	-
Pihak Ketiga	1.995.350.022	5.611.598.883
Jumlah Piutang Usaha	<u>1.995.350.022</u>	<u>5.611.598.883</u>

Semua piutang usaha dalam mata uang Rupiah.

Analisa umur piutang usaha adalah sebagai berikut:

	30 September 2023 September 30, 2023	31 Desember 2022 December 31, 2022
- Belum Jatuh Tempo	1.523.086.878	5.543.180.490
- Lewat Jatuh Tempo sampai dengan 3 Bulan	451.848.041	62.452.712
- Lewat Jatuh Tempo 3 sampai 6 Bulan	7.403.196	5.514.000
- Lewat Jatuh Tempo Lebih dari 6 Bulan	13.011.908	451.681
Jumlah Piutang Usaha	<u>1.995.350.023</u>	<u>5.611.598.883</u>

**3. PENDAPATAN YANG MASIH HARUS DITERIMA**

	30 September 2023 September 30, 2023	31 Desember 2022 December 31, 2022
Bunga Deposito	567.800	10.979.277
Jumlah Pendapatan Yang Masih Harus Diterima	<u>567.800</u>	<u>10.979.277</u>

**4. PERSEDIAAN**

	30 September 2023 September 30, 2023	31 Desember 2022 December 31,
<u>Ruko Siap Dijual</u>		
Paskal <i>Hyper Square</i>	3.489.188.314	8.635.069.776
Jumlah Ruko Siap Dijual	<u>3.489.188.314</u>	<u>8.635.069.776</u>
<u>Bangunan Dalam Penyelesaian</u>		
Paskal <i>Hyper Square</i>	27.297.768.083	25.454.432.938

**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*

**3. ACCRUED REVENUES**

*Interest Time Deposits*  
*Total Accrued Revenues*

**4. INVENTORIES**

*Shophouse Available for Sale*  
*Paskal Hyper Square*  
*Total Shophouse Available for Sale*

*Building Under Construction*  
*Paskal Hyper Square*

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Jumlah Bangunan Dalam Penyelesaian	27.297.768.083	25.454.432.938	Total Building Under Construction
Persediaan Barang Lainnya	9.584.016	-	Other Goods Inventory
Jumlah Persediaan	30.796.540.413	34.089.502.714	Total Inventories

## 5. BIAYA DIBAYAR DIMUKA

## 5. PREPAID EXPENSES

	30 September 2023 September 30, 2023	31 Desember 2022 December 31, 2022	
Biaya Profesi Penunjang	894.177.726	1.100.358.639	Supporting Professional Expenses
Biaya Perijinan	292.711.837	-	License Expenses
Beban Pra Operasional Proyek Cipaku	2.407.482.837	-	Cipaku Pra Operational Expenses
Biaya Emisi Saham	-	2.877.523.704	Share Emission Expenses
Biaya Sewa	260.456.250	182.085.506	Rent Expenses
Biaya Asuransi	23.191.658	31.015.330	Insurance Expenses
Biaya Iklan dan Promosi	637.312.500	-	Advertising and Promotion Expenses
Biaya Jasa Profesional Lainnya	526.725.000	-	Other Professional Services Expenses
Jumlah Biaya Dibayar Dimuka	5.042.057.808	4.190.983.179	Total Prepaid Expenses
	30 September 2023 September 30, 2023	31 Desember 2022 December 31,	
Uang Muka Pembelian Aset Kantor	57.682.011	-	Advances Purchase of Office Assets
Uang Muka Pembelian Tanah	31.833.457.850	19.189.411.286	Advances Purchase of Land
Jumlah Uang Muka	31.891.139.861	19.189.411.286	Total Advances

## 6. PIUTANG LAIN-LAIN

## 6. OTHER RECEIVABLES

	30 September 2023 September 30, 2023	31 Desember 2022 December 31,	
Pihak Ketiga			Third Parties
Piutang Karyawan	440.559.920	13.091.920	Employee Receivable
Piutang PBB	103.844.831	-	Property Tax Receivable
Jumlah Pihak Ketiga	544.404.751	13.091.920	Total Third Parties
Jumlah Piutang Lain-lain	544.404.751	13.091.920	Total Other Receivables

## 7. PROPERTI INVESTASI

## 7. INVESTMENT PROPERTIES

30 September 2023

September 30, 2023

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	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 Tan	30.099.872.598	8.593.024.620	-	38.692.897.218	<i>Land Development</i>
Bangunan	71.801.261.559	5.492.858.195	-	77.294.119.754	<i>Building</i>
Fasilitas Umum	16.443.080.698	-	-	16.443.080.698	<i>General Facilities</i>
<u>Bangunan Dalam Penyelesaian</u>					<u><i>Building Under Construction</i></u>
Bangunan	740.456.898	-	725.906.898	14.550.000	<i>Building</i>
Fasilitas Umum	-	284.220.000	-	284.220.000	<i>General Facilities</i>
Jumlah Nilai Perolehan	119.084.671.753	14.370.102.815	725.906.898	132.728.867.670	<i>Total At Cost</i>
30 September 2023 September 30, 2023					
	Saldo Awal/ <i>Beginning Balance</i>	Penambahan/ <i>Additions</i>	Pengurangan/ <i>Disposal</i>	Saldo Akhir/ <i>Ending Balance</i>	
<u>Akumulasi</u>					<u><i>Accumulated</i></u>
<u>Penyusutan</u>					<u><i>Depreciations</i></u>
Pematangan Tan	3.031.586.329	1.331.921.651	-	4.363.507.980	<i>Land Development</i>
Bangunan	14.537.779.759	2.743.129.340	-	17.280.909.099	<i>Building</i>
Fasilitas Umum	1.203.308.350	650.323.988	-	1.853.632.338	<i>General Facilities</i>
Jumlah Akumulasi Penyusutan	18.772.674.438	4.725.374.979	-	23.498.049.417	<i>Total Accumulated Depreciations</i>
Nilai Buku Bers	100.311.997.315			109.230.818.253	<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>
Pematangan Tan	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	10.547.381.736	5.895.698.962	-	16.443.080.698	<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>

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Jumlah Nilai					
Perolehan	88.527.643.208	36.452.727.507	5.895.698.962	119.084.671.753	Total At Cost
<u>Akumulasi</u>					<u>Accumulated</u>
<u>Penyusutan</u>					<u>Depreciations</u>
Pematangan Tan	1.484.425.806	1.547.160.523	-	3.031.586.329	Land
Bangunan	10.967.730.143	3.570.049.616	-	14.537.779.759	Building
Fasilitas Umum	636.453.627	566.854.723	-	1.203.308.350	General Facilities
Jumlah Akumulasi					Total Accumulated
Penyusutan	13.088.609.576	5.684.064.862	-	18.772.674.438	Depreciations
Nilai Buku Bers	87.223.387.739			100.311.997.315	Net Book Value

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

30 September 2023					
September 30, 2023					
	Saldo Awal/ <i>Beginning</i> <i>Balance</i>	Penambahan/ <i>Additions</i>	Pengurangan/ <i>Disposal</i>	Saldo Akhir/ <i>Ending Balance</i>	
<u>Nilai Perolehan</u>					<u>At Cost</u>
Bangunan	3.470.404.390	20.144.742		3.490.549.132	Building
Kendaraan	4.384.673.000	11.000.000		4.395.673.000	Vehicle
Inventaris Kantor	562.654.767	176.542.367		739.197.134	Office Furniture
Perolehan	8.417.732.157	207.687.109	-	8.625.419.266	Total At Cost
<u>Akumulasi</u>					<u>Accumulated</u>
<u>Penyusutan</u>					<u>Depreciations</u>
Bangunan	540.000.093	136.143.827	-	676.143.920	Building
Kendaraan	2.211.976.249	345.927.679	-	2.557.903.928	Vehicle
Inventaris Kantor	170.044.736	118.110.164	-	288.154.900	Office Furniture
Jumlah Akumulasi					Total Accumulated
Penyusutan	2.922.021.078	600.181.670	-	3.522.202.748	Depreciations
Nilai Buku Bers	5.495.711.079			5.103.216.518	Net Book Value

31 Desember 2022					
December 31, 2022					
	Saldo Awal/ <i>Beginning</i> <i>Balance</i>	Penambahan/ <i>Additions</i>	Pengurangan/ <i>Disposal</i>	Saldo Akhir/ <i>Ending Balance</i>	
<u>Nilai Perolehan</u>					<u>At Cost</u>
Bangunan	2.119.057.518	1.351.346.872	-	3.470.404.390	Building
Kendaraan	3.133.873.000	1.250.800.000	-	4.384.673.000	Vehicle

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Inventaris Kantor	312.163.099	250.491.668	-	562.654.767	Office Furniture
<u>Aset Tetap Dalam Pembangunan</u>					<u>Fixed Asset Under Construction</u>
Bangunan	361.922.703	989.424.169	1.351.346.872	-	Building
Jumlah Nilai Perolehan	<u>5.927.016.320</u>	<u>3.842.062.709</u>	<u>1.351.346.872</u>	<u>8.417.732.157</u>	Total At Cost
<u>Akumulasi Penyusutan</u>					<u>Accumulated Depreciations</u>
Bangunan	423.811.504	116.188.589	-	540.000.093	Building
Kendaraan	1.763.921.291	448.054.958	-	2.211.976.249	Vehicle
Inventaris Kantor	71.156.319	98.888.417	-	170.044.736	Office Furniture
Jumlah Akumulasi Penyusutan	<u>2.258.889.114</u>	<u>663.131.964</u>	<u>-</u>	<u>2.922.021.078</u>	Total Accumulated Depreciations
Nilai Buku Bers	<u><u>3.668.127.206</u></u>			<u><u>5.495.711.079</u></u>	Net Book Value

31 Desember 2022

December 31, 2022

	Jumlah/ Total	Persentase Penyelesaian/ Completion Percentage	Estimasi Waktu Penyelesaian/ Estimated Completion Time	
Kantor Blok G Jumlah	<u>361.922.703</u> <u>361.922.703</u>	36,76%	30 September 2022/ September 30, 2022	Block G Office Total

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

	30 September 2023 September 30, 2023				
	Saldo Awal/ Beginning Balance	Penambahan/ Additions	Pengurangan/ Disposal	Saldo Akhir/ Ending Balance	
Nilai Perolehan					<u>At Cost</u>
Tanah	61.452.145.975	-	-	61.452.145.975	Land
Jumlah Nilai Perolehan	<u>61.452.145.975</u>	<u>-</u>	<u>-</u>	<u>61.452.145.975</u>	Total At Cost

30 September 2023

September 30, 2023

	Saldo Awal/ Beginning	Penambahan/	Pengurangan/	Saldo Akhir/
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	<i>Balance</i>	<i>Additions</i>	<i>Disposal</i>	<i>Ending Balance</i>	
<u>Akumulasi</u>					<u>Accumulated</u>
<u>Penyusutan</u>					<u>Depreciations</u>
Tanah	48.500.284.319	538.857.212	-	49.039.141.531	Land
Jumlah Akumulasi					Total Accumulated
Penyusutan	48.500.284.319	538.857.212	-	49.039.141.531	Depreciations
Nilai Buku Bers	<u>12.951.861.656</u>			<u>12.413.004.444</u>	Net Book Value
	31 Desember 2022				
	December 31, 2022				
	<i>Saldo Awal/ Beginning Balance</i>	<i>Penambahan/ Additions</i>	<i>Pengurangan/ Disposal</i>	<i>Saldo Akhir/ Ending Balance</i>	
<u>Nilai Perolehan</u>					<u>At Cost</u>
Tanah	61.452.145.975	-	-	61.452.145.975	Land
Jumlah Nilai					Total At Cost
Perolehan	61.452.145.975	-	-	61.452.145.975	
<u>Akumulasi</u>					<u>Accumulated</u>
<u>Penyusutan</u>					<u>Depreciations</u>
Tanah	47.781.808.037	718.476.282	-	48.500.284.319	Land
Jumlah Akumulasi					Total Accumulated
Penyusutan	47.781.808.037	718.476.282	-	48.500.284.319	Depreciations
Nilai Buku Bers	<u>13.670.337.938</u>			<u>12.951.861.656</u>	Net Book Value

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

	30 September 2023				
	September 30, 2023				
	<i>Saldo Awal/ Beginning Balance</i>	<i>Penambahan/ Additions</i>	<i>Pengurangan/ Disposal</i>	<i>Saldo Akhir/ Ending Balance</i>	
<u>Nilai Perolehan</u>					<u>At Cost</u>
Perangkat Lunak	-	30.000.000	-	30.000.000	Land
Jumlah Nilai					Total At Cost
Perolehan	-	30.000.000	-	30.000.000	
<u>Akumulasi</u>					<u>Accumulated</u>
<u>Amortisasi</u>					<u>Amortizations</u>
Perangkat Lunak	-	3.312.500	-	3.312.500	Land
Jumlah Akumulasi					Total Accumulated

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Amortisasi	-	3.312.500	-	3.312.500	Amortizations
Nilai Buku Bers	-			26.687.500	Net Book Value

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

	30 September 2023 September 30, 2023	31 Desember 2022 December 31,	
Pihak Ketiga			<i>Third Parties</i>
Deposito PT Bank Central Asia, Tbk	528.527.613	2.578.692.062	<i>PT Bank Central Asia, Tbk, Tbk Deposit</i>
Jumlah Pihak Ketiga	528.527.613	2.578.692.062	<i>Total Third Parties</i>
Jumlah Aset Tidak Lancar Lainnya	528.527.613	2.578.692.062	<i>Total Other Non Current Assets</i>

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

	30 September 2023 September 30, 2023	31 Desember 2022 December 31,	
Pihak Ketiga	1.795.010.284	882.599.586	<i>Third Parties</i>
Jumlah Utang Usaha	1.795.010.284	882.599.586	<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 September 2023 September 30, 2023	31 Desember 2022 December 31,	
PPh Pasal 4 (2) - Sewa	1.457.232.062	1.462.717.706	<i>Income Tax Article 4 (2) - Rent</i>
PPh Pasal 4 (2) - Penjualan	1.078.925.000	45.833.333	<i>Income Tax Article 4 (2) - Revenue</i>
PPh Pasal 23	14.170.513	-	
PPN Masukan	14.413.124	-	
Jumlah Pajak Dibayar Dimuka	2.564.740.699	1.508.551.039	<i>Total Prepaid Taxes</i>

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

	30 September 2023 September 30, 2023	31 Desember 2022 December 31,	
PPh Pasal 21	48.716.132	70.901.769	<i>Income Tax Article 21</i>
PPh Pasal 23	6.788.448	11.474.583	<i>Income Tax Article 23</i>
PPh Pasal 4 (2) - Sewa	155.115.489	605.950.294	<i>Income Tax Article 4 (2) - Rent</i>
PPh Pasal 4 (2) - Penjualan	560.238.542	135.677.500	<i>Income Tax Article 4 (2) - Revenue</i>
PPh Pasal 4 (2) - Konstruksi	11.090.223	6.230.155	<i>Income Tax Article 4 (2) - Contructions</i>



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PPh Pasal 29		112.646.070	<i>Income Tax Article 29</i>
Pajak Pertambahan Nilai	374.655.660	1.209.097.132	<i>Value Added Tax</i>
Jumlah Utang Pajak	<u>1.156.604.494</u>	<u>2.151.977.503</u>	<i>Total Tax Payables</i>

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

	<u>30 September 2023</u>	<u>31 Desember 2022</u>	
	September 30, 2023	December 31,	
Uang Jaminan Pelanggan	5.433.272.500	3.037.755.000	<i>Customer Deposit</i>
Utang Asuransi Ruko	64.814.800	36.540.714	<i>Shophouse Insurance Payables</i>
Utang Lancar Lainnya	828.959.655	1.887.524.426	<i>Other Current Payables</i>
Utang Uang Titipan Pelanggan	928.033.462	168.405.432	<i>Customer Deposit Payables</i>
Utang BPJS	24.044.405	7.872.094	<i>BPJS Payables</i>
Jumlah Utang Lain-lain	<u>7.279.124.822</u>	<u>5.138.097.666</u>	<i>Total Other Payables</i>

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

	<u>30 September 2023</u>	<u>31 Desember 2022</u>	
	September 30, 2023	December 31,	
Uang Muka Sewa	13.093.236.890	9.670.760.000	<i>Rent Advance</i>
Uang Muka Pengalihan Pemanfaatan Ruko	23.521.999.999	2.783.333.333	<i>Transfer Of Shophouse Usage Advance</i>
Jumlah Pendapatan Diterima Dimuka	<u>36.615.236.889</u>	<u>12.454.093.333</u>	<i>Total Unearned Revenue</i>

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

	<u>30 September 2023</u>	<u>31 Desember 2022</u>	
	September 30, 2023	December 31,	
Beban Bunga Koordinasi Rutin	365.816.705	853.164.917	<i>Interest Expense</i>
Jumlah Beban Yang Masih Harus Dibayar	<u>382.366.705</u>	<u>853.164.917</u>	<i>Total Accrued Expenses</i>

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

	<u>30 September 2023</u>	<u>31 Desember 2022</u>	
	September 30, 2023	December 31,	
<u>Utang Bank</u>			<i>Bank Loan</i>
PT Bank Central Asia, Tbk	22.274.302.556	26.505.638.192	<i>PT Bank Central Asia, Tbk</i>
Jumlah Utang Bank	<u>22.274.302.556</u>	<u>26.505.638.192</u>	<i>Total Bank Loan</i>
Dikurangi:			<i>Less:</i>
<u>Bagian Lancar Utang Bank</u>			<i>Current Portion of Bank Loan</i>

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PT Bank Central Asia, Tbk	4.228.600.098	4.198.990.541	PT Bank Central Asia, Tbk
Jumlah Bagian Lancar Utang Bank	4.228.600.098	4.198.990.541	Total Current Portion of Bank Loan
Jumlah Bagian Tidak Lancar Utang Bank	18.045.702.458	22.306.647.651	Total Non Current Portion of Bank Loan

## 18. LIABILITAS SEWA

## 18. LEASE LIABILITIES

	30 September 2023 September 30, 2023	31 Desember 2022 December 31,	
<u>Liabilitas Sewa</u>			<u>Lease Liabilities</u>
PT BCA Finance	406.560.332	621.393.734	PT BCA Finance
PT Kereta Api Indonesia (Persero)	8.129.260.124	11.849.512.747	PT Kereta Api Indonesia (Persero)
Jumlah Liabilitas Sewa	8.535.820.456	12.470.906.481	Total Lease Liabilities
Dikurangi:			Less:
<u>Bagian Lancar Liabilitas Sewa</u>			<u>Current Portion of Lease Liabilities</u>
PT BCA Finance	301.857.794	288.613.420	PT BCA Finance
PT Kereta Api Indonesia (Persero)	4.122.039.907	3.720.252.623	PT Kereta Api Indonesia (Persero)
Jumlah Bagian Lancar Liabilitas Sewa	4.423.897.701	4.008.866.043	Total Current Portion of Lease Liabilities
Jumlah Bagian Tidak Lancar Liabilitas Sewa	4.111.922.755	8.462.040.438	Total Non Current Portion of Lease Liabilities

## 19. LIABILITAS IMBALAN KERJA

## 19. EMPLOYEE BENEFITS LIABILITIES

	30 September 2023 September 30, 2023	31 Desember 2022 December 31,	
Saldo Awal	1.365.541.560	1.363.684.457	Beginning Balance
Penyisihan Liabilitas Imbalan Pasca Kerja Tahun Berjalan	-	404.365.848	Provision of Employees Benefits Liabilities For The Years
Pengukuran Kembali Kerugian (Keuntungan) Aktuaria Melalui Pendapatan Komprehensif Lainnya	-	(402.508.745)	Remeasurement on Actuarial Loss (Gain) Through Other Comprehensive Income
Saldo Akhir	1.365.541.560	1.365.541.560	Ending Balance
	30 September 2023 September 30, 2023	31 Desember 2022 December 31,	
Beban Jasa Kini	306.776.497	306.776.497	Current Service Expense
Beban Bunga	97.589.351	97.589.351	Interest Expense
Jumlah Penyisihan Liabilitas Imbalan Pasca Kerja Tahun Berjalan	404.365.848	404.365.848	Total Provision of Employees Benefits Liabilities For The Years

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## 20. MODAL SAHAM

## 20. CAPITAL STOCK

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

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

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

## TAMBAHAN MODAL DISETOR

	<u>30 September 2023</u> September 30, 2023	<u>31 Desember 2022</u> December 31, 2022	
Penawaran Umum Perdana Saham pada 06 Januari 2023	13.562.500.000	-	<i>Initial Public Offering of Shares on January 06, 2023</i>
Biaya Emisi	(2.877.523.704)	-	<i>Emission Fee</i>
Jumlah Tambahan Modal Disetor	<u>10.684.976.296</u>		

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

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**21. SALDO LABA****21. RETAINED EARNINGS**

	30 September 2023 September 30, 2023	31 Desember 2022 December 31, 2022	
<u>Ditentukan Penggunaannya</u>			<u>Appropriated</u>
Saldo Laba Ditahan	21.700.000.000	21.700.000.000	Retained Earnings Prior Years
Jumlah Ditentukan Penggunaannya	<u>21.700.000.000</u>	<u>21.700.000.000</u>	Total Appropriated
<u>Tidak Ditentukan Penggunaannya</u>			<u>Unappropriated</u>
Saldo Laba Ditahan	17.842.807.341	98.531.289.423	Retained Earnings Prior Years
Kapitalisasi Saldo Laba		(73.500.000.000)	Capitalizing the Retained Earnings
Dividen	(1.356.250.000)	(6.000.000.000)	Dividend
Pencadangan Saldo Laba Sebagai Cadangan Umum		(21.700.000.000)	Appropriation For General Reserve
Laba Tahun Berjalan	13.090.153.022	20.511.517.919	Net Income Current Years
Jumlah Tidak Ditentukan Penggunaannya	<u>29.576.710.363</u>	<u>17.842.807.342</u>	Total Unappropriated
Jumlah Saldo Laba	<u>51.276.710.363</u>	<u>39.542.807.342</u>	Total Retained Earnings

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**22. PENDAPATAN**

	<u>30 September 2023</u> September 30,	<u>30 September 2022</u> June 30, 2022
Pihak Ketiga		
Pendapatan Sewa dan <i>Service Charge</i>	27.951.115.276	27.324.672.923
Pendapatan Pengalihan Pemanfaatan Ruko	<u>8.865.000.000</u>	<u>4.000.000.000</u>
Jumlah Pendapatan	<u><u>36.816.115.276</u></u>	<u><u>31.324.672.923</u></u>

**22. REVENUE**

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

**23. BEBAN POKOK PENJUALAN**

	<u>30 September 2023</u> September 30,	<u>30 September 2022</u> June 30, 2022
Beban Pokok Pengalihan Pemanfaatan Ruko dan Lahan	2.389.900.962	1.951.025.214
Beban Pokok Sewa	<u>11.386.300.575</u>	<u>8.254.799.724</u>
Jumlah Beban Pokok Penjualan	<u><u>13.776.201.537</u></u>	<u><u>10.205.824.938</u></u>

**23. COST OF GOODS SOLD**

*Cost of Goods Sold for Transfer Of  
Shophouse and Land Usage*  
*Cost of Goods Sold for Rent*  
*Total Cost of Goods Sold*

**24. BEBAN PENJUALAN**

	<u>30 September 2023</u> September 30,	<u>30 September 2022</u> June 30, 2022
Beban Gaji Pemasaran	75.129.978	-
Beban Komisi	754.339.567	1.073.325.752
Beban Promosi	99.779.387	298.806.250
Beban Penjualan Lainnya	<u>11.475.000</u>	<u>-</u>
Jumlah Beban Penjualan	<u><u>940.723.932</u></u>	<u><u>1.372.132.002</u></u>

**24. SALES EXPENSES**

*Commission Expense*  
*Promotion Expense*  
*Total Sales Expenses*

**25. BEBAN UMUM DAN ADMINITRASI**

	<u>30 September 2023</u> September 30,	<u>30 September 2022</u> June 30, 2022
Beban Gaji	3.585.992.086	3.685.018.336
Beban Imbalan Kerja	-	580.625.159
Beban BPJS	160.448.595	113.258.508
Jumlah Beban Umum dan Administrasi	<u><u>3.746.440.681</u></u>	<u><u>4.378.902.003</u></u>

**25. GENERAL AND ADMINISTRATION EXPENSES**

*Salaries Expense*  
*Employee Benefit Expense*  
*BPJS Expense*  
*Total General and  
Administration Expenses*

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**26. BEBAN OPERASIONAL****26. OPERATING EXPENSES**

	30 September 2023 September 30,	30 September 2022 June 30, 2022	
Beban Perjalanan Dinas	102.601.630	-	<i>Official Travel Expenses</i>
Beban Transportasi	44.184.047	28.364.200	<i>Transportation Expenses</i>
Beban Asuransi	6.254.000	30.453.850	<i>Insurance Expense</i>
Beban Sewa Mesin Fotocopy	4.705.430	5.390.535	<i>Photocopier Rental Expenses</i>
Beban ATK/Stationary/Cetakan	28.035.091	26.062.279	<i>Office Stationery Expense</i>
Beban Pos & Materai	8.510.000	7.559.900	<i>Postage and Stamp Duty</i>
Beban Representasi	7.895.528	-	<i>Representation Expenses</i>
Beban RUPS	49.340.974	-	<i>GMS expenses</i>
Beban Sumbangan	63.720.250	117.972.100	<i>Contribution Expenses</i>
Beban Perlengkapan Kantor	864.849	-	<i>Office Supplies Expenses</i>
Beban Rapat Internal/External	19.090.657	-	<i>Internal/External Meeting Expenses</i>
Beban CSR	22.768.000	136.141.750	<i>CSR Expenses</i>
Beban Operasional Kantor Lainnya	80.185.611	71.809.331	<i>Other Office Operational Expenses</i>
Beban Jasa Profesional	1.178.571.895	602.356.038	<i>Professional Services Expenses</i>
Beban Pemeliharaan dan Perbaikan	73.732.991	53.856.900	<i>Maintenance and Repair Expenses</i>
Beban Iuran dan Utilitas	105.126.728	38.253.437	<i>Contributions and Utility Expenses</i>
Beban Perijinan	106.609.788	469.626.418	<i>Licensing Expenses</i>
Beban Penyusutan Aset Tetap	600.181.668	482.278.159	<i>Fixed Asset Depreciation Expense</i>
Beban Amortisasi	542.169.712	538.857.212	<i>Amortization Expense</i>
Beban Umum lainnya	106.617.741	116.388.427	<i>Other General Expenses</i>
Beban Seminar Umum dan Administrasi	39.700.000	-	
Beban Cadangan Kerugian Penurunan Nilai Piutang Usaha	-	24.205.258	<i>Allowance for Impairment Losses on Receivables Expense</i>
Jumlah Beban Operasional	<u>3.190.866.590</u>	<u>2.749.575.794</u>	<i>Total Operating Expenses</i>

**27. PENDAPATAN DAN BEBAN OPERASIONAL LAINNYA****27. OTHER OPERATING INCOME AND EXPENSE**

	30 September 2023 September 30.	30 September 2022 June 30, 2022	
<u>Pendapatan Operasional Lainnya</u>			<i>Other Operating Income</i>
Pendapatan Lain-lain	369.549.973	128.063.580	<i>Other Income</i>
Laba Aktuarial Imbalan Kerja	-	751.393.128	<i>Employee Benefit Actuarial Income</i>
Jumlah Pendapatan Operasional Lainnya	<u>369.549.973</u>	<u>879.456.708</u>	<i>Total Other Operating Income</i>
<u>Beban Operasional Lainnya</u>			<i>Other Operating Expense</i>
Beban Lain-lain	3.350.945	7.684.986	<i>Other Expense</i>
Jumlah Beban Operasional Lainnya	<u>3.350.945</u>	<u>7.684.986</u>	<i>Total Other Operating Expense</i>
Jumlah Pendapatan dan Beban Operasional Lainnya	<u>366.199.028</u>	<u>871.771.722</u>	<i>Total Other Operating Income and Expense</i>

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**28. PENDAPATAN DAN BEBAN KEUANGAN****28. FINANCE INCOME AND EXPENSE**

	30 September 2023 September 30,	30 September 2022 June 30, 2022	
<u>Pendapatan Keuangan</u>			<u>Finance Income</u>
Pendapatan Jasa Giro	6.735.925	20.342.865	Provision Income
Pendapatan Bunga Deposito	2.754.484.994	424.331.195	Deposit Interest Income
Pendapatan Keuangan Lainnya	436.300	-	Other Finance Income
Jumlah Pendapatan Keuangan	<u>2.761.657.219</u>	<u>444.674.060</u>	Total Finance Income
<u>Beban Keuangan</u>			<u>Finance Expense</u>
Beban Bunga Pinjaman Bank	2.205.456.959	3.294.091.217	Interest Bank Expense
Beban Administrasi Bank	16.734.428	77.268.918	Administration Bank Expense
Beban Pajak Jasa Giro	1.254.825	3.947.934	Provision Tax Expense
Beban Pajak Bunga Deposito	550.615.750	83.542.582	Interest Tax Expense
Jumlah Beban Keuangan	<u>2.774.061.962</u>	<u>3.458.850.651</u>	Total Finance Expense
Jumlah Pendapatan dan Beban Keuangan	<u>(12.404.743)</u>	<u>(3.014.176.591)</u>	Total Finance Income and Expense

**29. BEBAN PAJAK PENGHASILAN****29. INCOME TAX EXPENSE**

	30 September 2023 September 30,	30 September 2022 June 30, 2022	
PPh Pasal 4 (2) - Sewa	2.203.898.799	2.606.199.643	Income Tax Article 4 (2) - Rent
PPh Pasal 4 (2) - Penjualan	221.625.000	100.000.000	Income Tax Article 4 (2) - Revenue
Beban Pajak Kini	-	314.610.855	Current Tax Expense
Jumlah Beban Pajak Penghasilan	<u>2.425.523.799</u>	<u>3.020.810.498</u>	Total Income Tax Expense

**30. LABA BERSIH PER SAHAM****30. NET INCOME PER SHARE**

	30 September 2023 September 30,	30 September 2022 June 30, 2022	
Laba Bersih Tahun Berjalan	13.090.153.022	7.455.022.818	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>9,65</u>	<u>10</u>	Net Income Per Share