

**PT PRATAMA ABADI NUSA INDUSTRI TBK
DAN ENTITAS ANAK/*AND SUBSIDIARIES***

**LAPORAN KEUANGAN KONSOLIDASIAN INTERIM TIDAK DIAUDIT/
*UNAUDITED INTERIM CONSOLIDATED FINANCIAL STATEMENTS***

**31 MARET 2023 DAN 31 DESEMBER 2022/
*31 MARCH 2023 AND 31 DECEMBER 2022***

DAN/*AND*

**UNTUK PERIODE TIGA BULAN YANG BERAKHIR/
FOR THE THREE-MONTH PERIODS ENDED
31 MARET/*MARCH* 2023 DAN/*AND* 2022**



PT. PRATAMA ABADI NUSA INDUSTRI, Tbk

Jl. Aria Jaya Santika No. 33 Pasir Bolang, Tigaraksa - Tangerang 15720

Telp./Fax. (021) 29417685 Website: www.pratamaabadi.com

Email: pratamaabadinusaind@pratamaabadi.com, corporatesecretary@pratamaabadi.com

**SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
TANGGAL 31 MARET 2023
DAN UNTUK PERIODE 3 BULAN YANG BERAKHIR
PADA TANGGAL TERSEBUT**

**PT PRATAMA ABADI NUSA INDUSTRI Tbk
DAN ENTITAS ANAK**

**DIRECTORS' STATEMENTS OF
RESPONSIBILITIES ON
CONSOLIDATED FINANCIAL STATEMENTS
AS OF 31 MARCH 2023
AND FOR THE THREE-MONTH PERIODS
THEN ENDED**

**PT PRATAMA ABADI NUSA INDUSTRI Tbk
AND SUBSIDIARIES**

Kami yang bertanda tangan di bawah ini :

- Nama** : Prilli Budi Pasravita Soetantyo

Alamat Kantor : Jl. Aria Jaya Santika No. 33 RT 001/001 Desa Pasir Bolang, Tigaraksa, Tangerang 15720

Alamat Domisili/sesuai KTP atau Kartu Identitas Lain : Jl. Johar Baru V No. 1A RT 004/011 Johar Baru, Jakarta Pusat

Nomor Telepon Jabatan : 021 - 29417685 : Direktur Utama
- Nama** : Fredyanto Oetomo

Alamat Kantor : Jl. Aria Jaya Santika No. 33 RT 001/001 Desa Pasir Bolang, Tigaraksa, Tangerang 15720

Alamat Domisili/sesuai KTP atau Kartu Identitas Lain : Jl. Kembang Asri Utama B.8/6 RT 004/003, Kembangan Selatan, Jakarta Barat

Nomor Telepon Jabatan : 021 - 29417685 : Direktur

menyatakan bahwa :

1. Kami bertanggung jawab atas penyusunan dan penyajian Laporan Keuangan Konsolidasian Interim;
2. Laporan Keuangan Konsolidasian Interim telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;

We, the undersigned below :

- Name** : Prilli Budi Pasravita Soetantyo

Office Address : Jl. Aria Jaya Santika No. 33 RT 001/001 Desa Pasir Bolang, Tigaraksa, Tangerang 15720

Home Address/as stated in Residence Identity Card or Other Identity Card : Jl. Johar Baru V No. 1A RT 004/011 Johar Baru, Jakarta Pusat

Telephone Number Position : 021 - 29417685 : President Director
- Name** : Fredyanto Oetomo

Office Address : Jl. Aria Jaya Santika No. 33 RT 001/001 Desa Pasir Bolang, Tigaraksa, Tangerang 15720

Home Address/ as stated in Residence Identity Card or Other Identity Card : Jl. Kembang Asri Utama B.8/6 RT 004/003, Kembangan Selatan, Jakarta Barat

Telephone Number Position : 021 - 29417685 : Direktur

declare that :

1. We are responsible for the preparation and presentation of the Interim Consolidated Financial Statements;
2. The Interim Consolidated Financial Statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards;

Handwritten signature



PT. PRATAMA ABADI NUSA INDUSTRI, Tbk

Jl. Aria Jaya Santika No. 33 Pasir Bolang, Tigaraksa - Tangerang 15720

Telp./Fax. (021) 29417685 Website: www.pratamaabadi.com

Email: pratamaabadinusaind@pratamaabadi.com, corporatesecretary@pratamaabadi.com

- | | |
|--|--|
| <p>3. a. Semua informasi dalam Laporan Keuangan Konsolidasian Interim telah dimuat secara lengkap dan benar;</p> <p>b. Laporan Keuangan Konsolidasian Interim tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;</p> <p>4. Kami bertanggung jawab atas sistem pengendalian internal dalam Perseroan dan Entitas Anak.</p> | <p>3. a. All information presented in the Interim Consolidated Financial Statements has been completely and properly disclosed;</p> <p>b. The Interim Consolidated Financial Statements do not contain any incorrect material information or facts nor omit any material information or facts;</p> <p>4. We are responsible for the internal control system of the Company and Subsidiaries.</p> |
|--|--|

Demikian pernyataan ini dibuat dengan sebenarnya.

We certify that our Statements are true.

Tangerang
29 Mei 2023 / 29 May 2023

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

Pratama
Abadi
Nusa
Industri
Tbk
METERAI
TEMPEL
4FEAKX388433244

Prilli Budi Pasravita Soetantyo
Direktur Utama/President Director

Fredyanto Oetomo
Direktur/Director



**LAPORAN ATAS REVIU INFORMASI KEUANGAN
INTERIM**

Laporan No. 00065/2.0826/REV/03/0726-1/1/V/2023

Pemegang Saham, Komisaris dan Direksi
PT PRATAMA ABADI NUSA INDUSTRI Tbk

Pendahuluan

Kami telah mereviu Laporan Keuangan Konsolidasian Interim **PT Pratama Abadi Nusa Industri Tbk dan Entitas Anak** terlampir, yang terdiri dari Laporan Posisi Keuangan Konsolidasian Interim tanggal 31 Maret 2023, serta Laporan Laba Rugi dan Penghasilan Komprehensif Lain, Laporan Perubahan Ekuitas, dan Laporan Arus Kas Konsolidasian Interim untuk periode tiga bulan yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan catatan penjelasan lainnya. Manajemen bertanggung jawab atas penyusunan dan penyajian wajar Laporan Keuangan Konsolidasian Interim ini sesuai dengan Standar Akuntansi Keuangan di Indonesia. Tanggung jawab kami adalah untuk menyatakan suatu kesimpulan atas Laporan Keuangan Konsolidasian Interim ini berdasarkan reviu kami.

Ruang Lingkup Reviu

Kami melaksanakan reviu kami berdasarkan Standar Perikatan Reviu 2410, "Reviu atas Informasi Keuangan Interim yang Dilaksanakan oleh Auditor Independen Entitas", yang ditetapkan oleh Institut Akuntan Publik Indonesia. Suatu reviu atas informasi keuangan interim terdiri dari pengajuan pertanyaan, terutama kepada pihak yang bertanggung jawab atas bidang keuangan dan akuntansi, serta penerapan prosedur analitis dan prosedur lainnya. Suatu reviu memiliki ruang lingkup yang secara substansial kurang daripada suatu audit yang dilaksanakan berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia dan sebagai konsekuensinya, tidak memungkinkan kami untuk memperoleh keyakinan bahwa kami akan mengetahui seluruh hal yang signifikan yang mungkin teridentifikasi dalam suatu audit. Oleh karena itu, kami tidak menyatakan suatu opini audit.

**REPORT ON REVIEW OF INTERIM FINANCIAL
INFORMATION**

Report No. 00065/2.0826/REV/03/0726-1/1/V/2023

The Stockholders, Commissioners and Directors
PT PRATAMA ABADI NUSA INDUSTRI Tbk

Introduction

We have reviewed the accompanying Consolidated Interim Financial Statements of **PT Pratama Abadi Nusa Industri Tbk and Subsidiaries**, which comprise the Interim Consolidated Statement of Financial Position as of 31 March 2023, and the Interim Consolidated Statements of Profit or Loss and Other Comprehensive Income, Changes in Equity, and Cash Flows for the three-month period then ended, and a summary of significant accounting policies and other explanatory notes. Management is responsible for the preparation and fair presentation of these Interim Consolidated Financial Statements in accordance with Indonesian Financial Accounting Standards. Our responsibility is to express a conclusion on these Interim Consolidated Financial Statements based on our review.

Scope of Review

We conducted our review in accordance with Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", established by the Indonesian Institute of Certified Public Accountants. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



JOHAN MALONDA MUSTIKA & REKAN

PT PRATAMA ABADI NUSA INDUSTRI Tbk
LAPORAN ATAS REVIU INFORMASI KEUANGAN
INTERIM

PT PRATAMA ABADI NUSA INDUSTRI Tbk
REPORT ON REVIEW OF INTERIM FINANCIAL
INFORMATION

Kesimpulan

Berdasarkan reviu kami, tidak ada hal-hal yang menjadi perhatian kami yang menyebabkan kami percaya bahwa Laporan Keuangan Konsolidasian Interim terlampir tidak menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian interim **PT Pratama Abadi Nusa Industri Tbk dan Entitas Anak** tanggal 31 Maret 2023, serta kinerja keuangan dan arus kas konsolidasian interrimnya untuk periode tiga bulan yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Conclusion

*Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements do not present fairly, in all material respects, the interim consolidated financial position of **PT Pratama Abadi Nusa Industri Tbk and Subsidiaries** as of 31 March 2023, and their interim consolidated financial performance and cash flows for the three-month period then ended in accordance with Indonesian Financial Accounting Standards.*

JOHAN MALONDA MUSTIKA & REKAN

NIU-KAP/Licence No. 951/KM.1/2010



Putu Astika, CPA, CA
NRAP/Public Accountant Registration AP. 0726

29 Mei 2023/29 May 2023

**PT PRATAMA ABADI NUSA INDUSTRI TBK
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran - 1/1 - Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN INTERIM
31 MARET 2023 DAN 31 DESEMBER 2022**
(Dinyatakan dalam ribuan Rupiah,
kecuali dinyatakan lain)

**INTERIM CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
31 MARCH 2023 AND 31 DECEMBER 2022**
(Expressed in thousands of Rupiah,
unless otherwise stated)

| | 31 Maret/ March 2023 | Catatan/ Notes | 31 Desember/ December 2022 | |
|--|---------------------------------|---------------------------|---------------------------------------|---|
| ASET | | | | ASSETS |
| Aset lancar | | | | Current assets |
| Kas dan setara kas | 367,140,446 | 5 | 1,417,034,747 | Cash and cash equivalents |
| Piutang usaha dari pihak ketiga | 874,173 | | 1,580,784 | Trade receivables from third parties |
| Piutang lain-lain: | | | | Other receivables: |
| - Pihak berelasi | 451,272,806 | 20 | 544,533,424 | Related parties - |
| - Pihak ketiga | 1,384,150,885 | 6 | 4,166,410 | Third parties - |
| Persediaan | 7,051,908,037 | 7 | 7,072,643,262 | Inventories |
| Uang muka dan biaya dibayar di muka | 42,763,609 | | 46,990,985 | Advances and prepayments |
| Pajak dibayar dimuka | 606,689,328 | 8a | 545,866,751 | Prepaid taxes |
| Jumlah aset lancar | 9,904,799,284 | | 9,632,816,363 | Total current assets |
| Aset tidak lancar | | | | Non-current assets |
| Deposito berjangka | 122,730,384 | | 141,863,802 | Time deposits |
| Persediaan | 5,620,747,337 | 7 | 5,462,627,040 | Inventories |
| Investasi pada entitas asosiasi | 654,353,597 | 20 | 653,824,312 | Investment in associate |
| Aset tetap - setelah dikurangi akumulasi penyusutan sebesar Rp 27.576.537 (31 Desember 2022: Rp 28.702.393) | 38,665,414 | | 39,405,308 | Fixed assets - net of accumulated depreciation of Rp 27,576,537 (31 December 2022: Rp 28,702,393) |
| Aset pengampunan pajak - setelah dikurangi akumulasi penyusutan sebesar Rp nil (31 Desember 2022: Rp 36.250) | - | | 79,750 | Tax amnesty assets - net of accumulated depreciation of Rp nil (31 December 2022: Rp 36,250) |
| Aset hak-guna | 6,055,311 | | 7,266,374 | Right-of-use assets |
| Aset pajak tangguhan | 561,082 | 8e | 561,082 | Deferred tax assets |
| Jumlah aset tidak lancar | 6,443,113,125 | | 6,305,627,668 | Total non-current assets |
| Jumlah aset | 16,347,912,409 | | 15,938,444,031 | Total assets |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statements.

**PT PRATAMA ABADI NUSA INDUSTRI TBK
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran - 1/2 - Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN INTERIM
31 MARET 2023 DAN 31 DESEMBER 2022**
(Dinyatakan dalam ribuan Rupiah,
kecuali dinyatakan lain)

**INTERIM CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
31 MARCH 2023 AND 31 DECEMBER 2022**
(Expressed in thousands of Rupiah,
unless otherwise stated)

| | <u>31 Maret/ March 2023</u> | <u>Catatan/ Notes</u> | <u>31 Desember/ December 2022</u> | |
|---|---------------------------------|---------------------------|---------------------------------------|--|
| LIABILITAS | | | | LIABILITIES |
| Liabilitas jangka pendek | | | | Current liabilities |
| Utang bank jangka pendek | 10,000,000 | 11a | 10,000,000 | Short-term bank loans |
| Utang usaha: | | 9 | | Trade payables: |
| - Pihak berelasi | 1,955,845 | 20 | 46,035 | Related party - |
| - Pihak ketiga | 329,150,711 | | 452,365,004 | Third parties - |
| Utang lain-lain: | | | | Other payables: |
| - Pihak berelasi | 658,389 | 20 | 1,879,445 | Related parties - |
| - Pihak ketiga | 70,759 | | 42,393 | Third parties - |
| Utang pajak | 45,302,118 | 8b | 48,927,808 | Taxes payable |
| Akrual | 186,696 | | 469,748 | Accruals |
| Uang muka pelanggan | 7,729,721,670 | 10 | 7,624,468,081 | Advances from customers |
| Bagian jangka pendek dari liabilitas jangka panjang: | | | | Current portion of long-term liabilities: |
| - Utang bank | 98,543,927 | 11b | 123,005,487 | Bank loans - |
| - Liabilitas pembiayaan konsumen | 186,621 | | 186,621 | Consumer financing - loans |
| - Liabilitas sewa | <u>4,896,587</u> | | <u>4,818,290</u> | Lease liabilities - |
| Jumlah liabilitas jangka pendek | <u>8,220,673,323</u> | | <u>8,266,208,912</u> | Total current liabilities |
| Liabilitas jangka panjang | | | | Non-current liabilities |
| Liabilitas jangka panjang - setelah dikurangi bagian jangka pendek: | | | | Long term liabilities - net of current portion: |
| - Utang bank | 243,640,142 | 11b | 262,021,727 | Bank loans - |
| - Liabilitas pembiayaan konsumen | 233,276 | | 279,931 | Consumer financing - loans |
| - Liabilitas sewa | 1,274,279 | | 2,528,181 | Lease liabilities - |
| Liabilitas imbalan kerja | <u>30,621,526</u> | 12 | <u>29,190,677</u> | Employee benefit obligations |
| Jumlah liabilitas jangka panjang | <u>275,769,223</u> | | <u>294,020,516</u> | Total non-current liabilities |
| Jumlah liabilitas | <u>8,496,442,546</u> | | <u>8,560,229,428</u> | Total liabilities |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statements.

**PT PRATAMA ABADI NUSA INDUSTRI TBK
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran - 1/3 - Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN INTERIM
31 MARET 2023 DAN 31 DESEMBER 2022**
(Dinyatakan dalam ribuan Rupiah,
kecuali dinyatakan lain)

**INTERIM CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
31 MARCH 2023 AND 31 DECEMBER 2022**
(Expressed in thousands of Rupiah,
unless otherwise stated)

| | <u>31 Maret/ March 2023</u> | <u>Catatan/ Notes</u> | <u>31 Desember/ December 2022</u> | |
|---|---------------------------------|---------------------------|---------------------------------------|--|
| EKUITAS | | | | EQUITY |
| Modal saham | | | | <i>Share capital</i> |
| Modal dasar - 27.880.000.000 saham dengan nilai nominal Rp100 (Rupiah penuh) per saham; modal ditempatkan dan disetor penuh - 13.530.000.000 saham | 1,353,000,000 | 13 | 1,353,000,000 | <i>Authorised - 27,880,000,000 shares with par value of Rp100 (full Rupiah) per share; issued and fully paid - 13,530,000,000 shares</i> |
| Tambahan modal disetor | 530,781,775 | 14 | 530,781,775 | <i>Additional paid-in capital</i> |
| Saldo laba: | | | | <i>Retained earnings:</i> |
| - Dicadangkan | 10,000 | | 10,000 | <i>Appropriated -</i> |
| - Belum dicadangkan | <u>318,945,413</u> | | <u>139,349,620</u> | <i>Unappropriated -</i> |
| Ekuitas yang dapat diatribusikan kepada pemilik entitas induk | 2,202,737,188 | | 2,023,141,395 | <i>Equity attributable to owners of the parent</i> |
| Kepentingan nonpengendali | <u>5,648,732,675</u> | 15 | <u>5,355,073,208</u> | <i>Non-controlling interests</i> |
| Jumlah ekuitas | <u>7,851,469,863</u> | | <u>7,378,214,603</u> | <i>Total equity</i> |
| Jumlah liabilitas dan ekuitas | <u>16,347,912,409</u> | | <u>15,938,444,031</u> | <i>Total liabilities and equity</i> |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statements.

**PT PRATAMA ABADI NUSA INDUSTRI TBK
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran - 2/1 - Schedule

**LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
INTERIM**

**UNTUK PERIODE TIGA BULAN
YANG BERAKHIR 31 MARET 2023 DAN 2022**

(Dinyatakan dalam ribuan Rupiah,
kecuali dinyatakan lain)

**INTERIM CONSOLIDATED STATEMENTS OF
PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIODS ENDED
31 MARCH 2023 AND 2022**

(Expressed in thousands of Rupiah,
unless otherwise stated)

| | 2023 (3 bulan)/ (3 months) | Catatan/ Notes | 2022¹⁾ (3 bulan)/ (3 months) | |
|---|---|---------------------------|--|--|
| Pendapatan neto | 919,235,645 | 16 | 115,670,960 | Net revenues |
| Beban pokok pendapatan | (451,632,731) | 17 | (90,665,817) | Cost of revenues |
| Laba bruto | 467,602,914 | | 25,005,143 | Gross profit |
| Beban penjualan | (7,867,589) | 18 | (2,633,771) | <i>Selling expenses</i> |
| Beban umum dan administrasi | (26,321,284) | 18 | (23,713,414) | <i>General and administrative expenses</i> |
| Bagian atas laba bersih entitas asosiasi | 529,285 | | 4,442,667 | <i>Share of net profit of associate</i> |
| Penghasilan keuangan | 41,950,032 | | 1,307,330 | <i>Finance income</i> |
| Beban keuangan | (10,597,586) | | (2,783,653) | <i>Finance costs</i> |
| Lain-lain, neto | 3,595,052 | | (138,528) | <i>Others, net</i> |
| Laba sebelum pajak final dan pajak penghasilan | 468,890,824 | | 1,485,774 | Profit before final tax and income tax |
| Pajak final | (21,489,077) | 8c | (638,636) | Final tax |
| Laba sebelum pajak penghasilan | 447,401,747 | | 847,138 | Profit before income tax |
| Beban pajak penghasilan | (1,216,610) | 8d | (166,066) | Income tax expense |
| Laba setelah efek penyesuaian laba dari merging entities | 446,185,137 | | 681,072 | Profit after effect of adjustment of profit from merging entities |
| Efek penyesuaian laba merging entities | - | | (95,060) | Effect of adjustment of profit from merging entities |
| Laba periode berjalan | 446,185,137 | | 586,012 | Profit for the period |

¹⁾ Disajikan kembali, lihat Catatan 25.

¹⁾ As restated, see Note 25.

**PT PRATAMA ABADI NUSA INDUSTRI TBK
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran - 2/2 - Schedule

**LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
INTERIM
UNTUK PERIODE TIGA BULAN
YANG BERAKHIR 31 MARET 2023 DAN 2022**
(Dinyatakan dalam ribuan Rupiah,
kecuali dinyatakan lain)

**INTERIM CONSOLIDATED STATEMENTS OF
PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME
FOR THE THREE-MONTH PERIODS ENDED
31 MARCH 2023 AND 2022**
(Expressed in thousands of Rupiah,
unless otherwise stated)

| | 2023 (3 bulan)/ (3 months) | Catatan/ Notes | 2022¹⁾ (3 bulan) (3 months) | |
|--|---|---------------------------|---|---|
| Penghasilan komprehensif lain | - | | - | Other comprehensive income |
| Jumlah laba komprehensif periode berjalan | <u>446,185,137</u> | | <u>586,012</u> | Total comprehensive income for the period |
| Laba yang diatribusikan kepada: | | | | Profit attributable to: |
| Pemilik entitas induk | 179,595,793 | | 580,227 | Owners of the parent |
| Kepentingan nonpengendali | <u>266,589,344</u> | | <u>5,785</u> | Non-controlling interests |
| | <u>446,185,137</u> | | <u>586,012</u> | |
| Jumlah laba komprehensif yang diatribusikan kepada: | | | | Total comprehensive income attributable to: |
| Pemilik entitas induk | 179,595,793 | | 580,227 | Owners of the parent |
| Kepentingan nonpengendali | <u>266,589,344</u> | 15b | <u>5,785</u> | Non-controlling interests |
| | <u>446,185,137</u> | | <u>586,012</u> | |
| Laba per saham - dasar dan dilusian (Rupiah penuh) | <u>13.27</u> | 19 | <u>1.42</u> | Earnings per share - basic and diluted (full Rupiah) |

¹⁾ Disajikan kembali, lihat Catatan 25.

¹⁾ As restated, see Note 25.

**PT PRATAMA ABADI NUSA INDUSTRI TBK
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran - 3 - Schedule

**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN INTERIM
UNTUK PERIODE TIGA BULAN YANG BERAKHIR
31 MARET 2023 DAN 2022**

(Dinyatakan dalam ribuan Rupiah, kecuali dinyatakan lain)

**INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE THREE-MONTH PERIODS
ENDED 31 MARCH 2023 AND 2022**

(Expressed in thousands of Rupiah, unless otherwise stated)

**Ekuitas yang diatribusikan kepada pemilik entitas induk/
Equity attributable to owners of the parent**

| Catatan/ Notes | Modal saham/ Share capital | Tambahkan modal disetor/ Additional paid-in capital | Ekuitas merging entities/ Equity on merging entities | Saldo laba/Retained earnings | | | Jumlah/ Total | Kepentingan nonpengendali/ Non-controlling interests | Jumlah ekuitas/ Total equity | |
|---|-------------------------------|--|---|------------------------------|--------------------------------------|---|----------------------|---|---------------------------------|--|
| | | | | Dicadangkan/ Appropriated | Belum dicadangkan/ Unappropriated | Jumlah saldo laba/ Total retained earnings | | | | |
| Saldo pada 1 Januari 2022 | 41,000,000 | 184,592 | 432,240,750 | - | 517,676 | 517,676 | 473,943,018 | 278,633 | 474,221,651 | Balance as at 1 January 2022 |
| Ekuitas <i>merging entities</i> | - | - | 30,095,060 | - | - | - | 30,095,060 | - | 30,095,060 | <i>Equity on merging entities</i> |
| Jumlah laba komprehensif periode berjalan | - | - | - | - | 580,227 | 580,227 | 580,227 | 5,785 | 586,012 | <i>Total comprehensive income for the period</i> |
| Saldo pada 31 Maret 2022 (disajikan kembali) | <u>41,000,000</u> | <u>184,592</u> | <u>462,335,810</u> | <u>-</u> | <u>1,097,903</u> | <u>1,097,903</u> | <u>504,618,305</u> | <u>284,418</u> | <u>504,902,723</u> | Balance as at 31 March 2022 (restated) |
| Saldo pada 1 Januari 2023 | 1,353,000,000 | 530,781,775 | - | 10,000 | 139,349,620 | 139,359,620 | 2,023,141,395 | 5,355,073,208 | 7,378,214,603 | Balance as at 1 January 2023 |
| Pengalihan ke kepentingan nonpengendali | - | - | - | - | - | - | - | 9,750,000 | 9,750,000 | <i>Transfer to non-controlling interest</i> |
| Uang muka setoran modal | 15 | - | - | - | - | - | - | 17,320,123 | 17,320,123 | <i>Capital contribution in advance</i> |
| Jumlah laba komprehensif periode berjalan | - | - | - | - | 179,595,793 | 179,595,793 | 179,595,793 | 266,589,344 | 446,185,137 | <i>Total comprehensive income for the period</i> |
| Saldo pada 31 Maret 2023 | <u>1,353,000,000</u> | <u>530,781,775</u> | <u>-</u> | <u>10,000</u> | <u>318,945,413</u> | <u>318,955,413</u> | <u>2,202,737,188</u> | <u>5,648,732,675</u> | <u>7,851,469,863</u> | Balance as at 31 March 2023 |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statements.

**PT PRATAMA ABADI NUSA INDUSTRI TBK
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran - 4/1 - Schedule

**LAPORAN ARUS KAS
KONSOLIDASIAN INTERIM
UNTUK PERIODE TIGA BULAN YANG BERAKHIR
31 MARET 2023 DAN 2022**

(Dinyatakan dalam ribuan Rupiah,
kecuali dinyatakan lain)

**INTERIM CONSOLIDATED STATEMENTS OF
CASH FLOWS
FOR THE THREE-MONTH PERIODS ENDED
31 MARCH 2023 AND 2022**

(Expressed in thousands of Rupiah,
unless otherwise stated)

| | 2023 | Catatan/ | 2022¹⁾ | |
|---|------------------------|-----------------|--------------------------|---|
| | (3 bulan)/ | Notes | (3 bulan)/ | |
| | (3 months) | | (3 months) | |
| Arus kas dari aktivitas operasi | | | | Cash flows from operating activities |
| Penerimaan dari pelanggan | 1,025,195,845 | | 898,129,037 | Receipt from customers |
| Pembayaran kas kepada pemasok dan operasional lainnya | (668,363,487) | | (772,950,849) | Cash paid to suppliers and other operating expenses |
| Pembayaran kas kepada karyawan | <u>(19,317,303)</u> | | <u>(16,826,837)</u> | Cash paid to employees |
| Kas diperoleh dari aktivitas operasi | 337,515,055 | | 108,351,351 | Cash generated from operating activities |
| Penerimaan bunga | 3,139,032 | | 1,223,926 | Receipt of interest |
| Pembayaran pajak penghasilan badan | (188,444) | | (50,984) | Payment of corporate income tax |
| Pembayaran pajak final | <u>(28,858,245)</u> | | <u>(7,553,718)</u> | Payment of final tax |
| Arus kas bersih diperoleh dari aktivitas operasi | <u>311,607,398</u> | | <u>101,970,575</u> | Net cash flows generated from operating activities |
| Arus kas dari aktivitas investasi | | | | Cash flows from investing activities |
| Penerimaan dari penjualan aset tetap | 5,452,106 | | - | Proceeds from sales of fixed assets |
| Penerimaan dari penjualan investasi pada entitas anak | 11,066,250 | | - | Proceeds from sales of investment in subsidiary |
| Perolehan aset tetap | (2,434,730) | | (4,197,722) | Purchase of fixed assets |
| Penambahan piutang lain-lain dari pihak berelasi | (15,900,413) | | (484,133,759) | Addition of other receivables from related parties |
| Penerimaan dari piutang lain-lain pihak berelasi | 1,091,543 | | 629,093,554 | Receipt from other receivables from related parties |
| Penambahan piutang lain-lain dari pihak ketiga | (1,370,000,000) | | - | Addition of other receivables from third parties |
| Penerimaan bunga dari pinjaman piutang lain-lain pihak ketiga | 28,769,444 | | - | Receipt of interest from other receivables from third parties |
| Penempatan deposito berjangka | (447,197) | | (21,222,243) | Placement of time deposits |
| Pencairan deposito berjangka | <u>19,580,615</u> | | <u>-</u> | Disbursement of time deposits |
| Arus kas bersih (digunakan untuk)/diperoleh dari aktivitas investasi | <u>(1,322,822,382)</u> | | <u>119,539,830</u> | Net cash flows (used in)/ provided by investing activities |

¹⁾ Disajikan kembali, lihat Catatan 25.

¹⁾ As restated, see Note 25.

**PT PRATAMA ABADI NUSA INDUSTRI TBK
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran - 4/2 - Schedule

**LAPORAN ARUS KAS
KONSOLIDASIAN INTERIM
UNTUK PERIODE TIGA BULAN YANG BERAKHIR
31 MARET 2023 DAN 2022**

(Dinyatakan dalam ribuan Rupiah,
kecuali dinyatakan lain)

**INTERIM CONSOLIDATED STATEMENTS OF
CASH FLOWS
FOR THE THREE-MONTH PERIODS ENDED
31 MARCH 2023 AND 2022**

(Expressed in thousands of Rupiah,
unless otherwise stated)

| | 2023 | Catatan/ | 2022¹⁾ | |
|---|------------------------|-----------------|--------------------------|--|
| | (3 bulan)/ | Notes | (3 bulan)/ | |
| | (3 months) | | (3 months) | |
| Arus kas dari aktivitas pendanaan | | | | Cash flows from financing activities |
| Pembayaran utang lain-lain pihak berelasi | (1,522,405) | | (26,260,498) | Payment of other payables to related parties |
| Penerimaan utang lain-lain pihak berelasi | 301,349 | | 140,712,890 | Receipt of other payables to related parties |
| Pembayaran liabilitas pembiayaan konsumen | (46,655) | | (37,889) | Payment of consumer financing loans |
| Pembayaran bunga pembiayaan konsumen | (5,554) | | (6,589) | Payment of interest on consumer financing loans |
| Pembayaran liabilitas sewa | (1,175,605) | | (1,216,292) | Payment of lease liabilities |
| Pembayaran bunga liabilitas sewa | (98,673) | | (194,087) | Payment of interest on lease liabilities |
| Pembayaran utang obligasi | - | | (172,000,000) | Payment of bonds payable |
| Penerimaan dari penerbitan utang obligasi | | | 427,000,000 | Receipt from issuance of bonds payable |
| Penerimaan uang muka setoran modal dari pihak nonpengendali | 17,320,123 | | 30,000,000 | Proceeds from capital contribution in advance from non-controlling interests |
| Penerimaan utang bank | 6,158,000 | | 148,178,021 | Proceeds from bank loans |
| Pembayaran utang bank | (49,001,145) | | (19,517,930) | Payment of bank loans |
| Pembayaran bunga pinjaman bank | <u>(10,608,752)</u> | | <u>(2,582,977)</u> | Payment of interest on bank loans |
| Arus kas bersih (digunakan untuk)/diperoleh dari aktivitas pendanaan | <u>(38,679,317)</u> | | <u>524,074,649</u> | Net cash flows (used in)/ provided by financing activities |
| (Penurunan)/peningkatan bersih kas dan setara kas | (1,049,894,301) | | 745,585,054 | Net (decrease)/increase in cash and cash equivalents |
| Kas dan setara kas pada awal periode | <u>1,417,034,747</u> | | <u>662,742,171</u> | Cash and cash equivalents at beginning of period |
| Kas dan setara kas pada akhir periode | <u>367,140,446</u> | | <u>1,408,327,225</u> | Cash and cash equivalents at end of period |

¹⁾ Disajikan kembali, lihat Catatan 25.

¹⁾ As restated, see Note 25.

**PT PRATAMA ABADI NUSA INDUSTRI TBK
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran - 5/1 - Schedule

**CATATAN ATAS LAPORAN KEUANGAN
KONSOLIDASIAN INTERIM
31 MARET 2023 DAN 31 DESEMBER 2022
DAN UNTUK PERIODE TIGA BULAN YANG
BERAKHIR 31 MARET 2023 DAN 2022**

(Dinyatakan dalam ribuan Rupiah,
kecuali dinyatakan lain)

1. INFORMASI UMUM

a. Pendirian Perseroan

PT Pratama Abadi Nusa Industri Tbk (“Perseroan”) didirikan berdasarkan Akta Notaris No. 13 dari Ivonne Barnetha Sinyal, S.H. tanggal 8 September 2000 dan disahkan oleh Menteri Kehakiman dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. C-20932 HT.01.01.TH.2002 tanggal 28 Oktober 2002.

Anggaran Dasar Perseroan telah mengalami beberapa kali perubahan. Perubahan terakhir sebagaimana dinyatakan dalam Akta Notaris No. 10 dari Fathiah Helmi S.H. tanggal 25 Agustus 2022 mengenai peningkatan modal ditempatkan dan disetor Perseroan. Akta perubahan tersebut telah dilaporkan kepada Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-AH.01.03-0283139 tanggal 25 Agustus 2022.

Sesuai dengan Pasal 3 Anggaran Dasar Perseroan, maksud dan tujuan Perseroan adalah bergerak dalam bidang perindustrian, aktivitas perusahaan *holding* dan konsultasi manajemen. Pada saat ini, Perseroan dan Entitas Anaknya bergerak dalam beberapa bidang usaha yang meliputi industri macam-macam wadah dari logam berupa kaleng kemas, pengolahan hasil perikanan dan real estat.

Perseroan telah memperoleh Izin Usaha Industri Menengah (IUIM) No. 77/3603/IV/PMDN/2018 tanggal 30 April 2018 dari Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Tangerang.

Perseroan mulai beroperasi secara komersial sejak tahun 2001.

Perseroan berkedudukan di Tangerang dan berkantor di Jl. Aria Jaya Santika No. 33 RT 001, Desa Pasir Bolang, Tigaraksa, Tangerang.

**NOTES TO THE INTERIM CONSOLIDATED
FINANCIAL STATEMENTS
AS OF 31 MARCH 2023 AND 31 DECEMBER 2022
AND FOR THE THREE-MONTH PERIODS ENDED
31 MARCH 2023 AND 2022**

(Expressed in thousands of Rupiah,
unless otherwise stated)

1. GENERAL INFORMATION

a. Establishment of the Company

PT Pratama Abadi Nusa Industri Tbk (“the Company”) was established based on Notarial Deed No. 13 of Ivonne Barnetha Sinyal, S.H. dated 8 September 2000 and approved by the Minister of Justice and Human Rights of the Republic of Indonesia in Decision Letter No. C-20932 HT.01.01.TH.2002 dated 28 October 2002.

The Company’s Articles of Association have been amended several times. The latest amendment is as stated in the Notarial Deed No. 10 of Fathiah Helmi S.H. dated 25 August 2022 concerning the increased of the issued and fully paid capital of the Company. The amendment deed had been reported to the the Minister of Law and Human Rights of the Republic of Indonesia in Decision Letter No. AHU-AH.01.03-0283139 dated 25 August 2022.

In accordance with Article 3 of the Company’s Articles of Association, the Company’s scope of activities is to engage in manufacturing, holding company and management consulting activities. Currently, the Company and its subsidiaries engage in several businesses consisting of various metal containers such as packaging cans, fishery products processing and real estate.

The Company obtained Medium Industry Business License No. 77/3603/IV/PMDN/2018 dated 30 April 2018 from the Capital Investment and One Stop Integrated Service Agency of Tangerang District.

The Company commenced commercial operations in 2001.

The Company is domiciled in Tangerang with its office located at Jl. Aria Jaya Santika No. 33 RT 001, Desa Pasir Bolang, Tigaraksa, Tangerang.

**PT PRATAMA ABADI NUSA INDUSTRI TBK
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran - 5/2 - Schedule

**CATATAN ATAS LAPORAN KEUANGAN
KONSOLIDASIAN INTERIM
31 MARET 2023 DAN 31 DESEMBER 2022
DAN UNTUK PERIODE TIGA BULAN YANG
BERAKHIR 31 MARET 2023 DAN 2022**

(Dinyatakan dalam ribuan Rupiah,
kecuali dinyatakan lain)

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FINANCIAL STATEMENTS
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AND FOR THE THREE-MONTH PERIODS ENDED
31 MARCH 2023 AND 2022**

(Expressed in thousands of Rupiah,
unless otherwise stated)

1. INFORMASI UMUM (lanjutan)

a. Pendirian Perseroan (lanjutan)

Perseroan dikendalikan oleh entitas induk langsung, PT Multi Artha Pratama, yang berkedudukan di Jakarta dan entitas induk utama Perseroan adalah PT Agung Sedayu dan PT Tunas Mekar Jaya, berkedudukan di Jakarta.

b. Penawaran umum

| Kebijakan/Tindakan Perusahaan | Tanggal/ Date | Policies/Corporate Actions |
|--|--------------------------------------|--|
| Penawaran umum perdana 150.000.000 saham, dengan nominal Rp 100 (nilai penuh) per saham, harga penawaran Rp 108 (nilai penuh) per saham. | 6 September/ September 2018 | Initial public offering of 150,000,000 shares, with a par value of Rp 100 (full amount) per share, offering price of Rp 108 (full amount) per share. |
| Penawaran umum terbatas dengan hak memesan efek terlebih dahulu atas 13.120.000.000 saham dengan harga Rp 500 (nilai penuh) per saham. | 29 Juli/July 2022 | Limited public offering with preemptive rights of 13,120,000,000 shares at the price of Rp 500 (full amount) per share. |

**c. Struktur Perseroan dan Entitas Anak
("Grup")**

**c. The Company and Subsidiaries'
Structure (the "Group")**

| Kedudukan/ Domicile | Kegiatan usaha/ Nature of business | Mulai beroperasi komersial/ Commencement of commercial | Persentase kepemilikan efektif/ Effective percentage of ownership | | Jumlah aset (sebelum eliminasi)/ Total assets (before elimination) | | |
|--|---|---|--|-------------------------------|---|-------------------------------|---------------|
| | | | 31 Maret/ March 2023 | 31 Desember/ December 2022 | 31 Maret/ March 2023 | 31 Desember/ December 2022 | |
| Entitas anak/Subsidiaries | | | | | | | |
| Kepemilikan langsung/Direct ownership | | | | | | | |
| PT Windublambangan Sejati (WBS) | Banyuwangi | Pengolahan hasil perikanan dan cold storage/ Fishery product processing and cold storage | 2009 | 60.00% | 99.00% | 123,465,918 | 120,278,125 |
| PT Bangun Kosambi Sukses (BKS) | Tangerang | Real estat/ Real estate | 2020 | 51.00% | 51.00% | 10,247,594,813 | 9,439,306,136 |
| Kepemilikan tidak langsung/Indirect ownership | | | | | | | |
| PT Mega Andalan Sukses (MAS)* | Tangerang | Real estat/ Real estate | 2020 | 26.01% | 26.01% | 9,406,895,871 | 9,387,906,608 |
| PT Cahaya Kencana Indah (CKI)* | Tangerang | Real estat/ Real estate | Belum beroperasi Pre-operating | 29.07% | 29.07% | 911,861,577 | 825,253,264 |
| PT Cahaya Gemilang Indah Cemerlang (CGIC)* | Tangerang | Real estat/ Real estate | Belum beroperasi Pre-operating | 26.01% | 26.01% | 2,166,006,840 | 2,116,809,813 |
| Entitas asosiasi/Associate | | | | | | | |
| PT Fin Centerindo Satu (FCS)* | Tangerang | Real estat/ Real estate | Belum beroperasi Pre-operating | 20.40% | 20.40% | 1,696,034,707 | 1,705,586,662 |

* Kepemilikan tidak langsung melalui BKS

* Indirect ownership through BKS

**PT PRATAMA ABADI NUSA INDUSTRI TBK
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran - 5/3 - Schedule

**CATATAN ATAS LAPORAN KEUANGAN
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kecuali dinyatakan lain)

**NOTES TO THE INTERIM CONSOLIDATED
FINANCIAL STATEMENTS
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31 MARCH 2023 AND 2022**

(Expressed in thousands of Rupiah,
unless otherwise stated)

1. INFORMASI UMUM (lanjutan)

**c. Struktur Perseroan dan Entitas Anak
("Grup") (lanjutan)**

PT Windublambangan Sejati (WBS)

Berdasarkan Akta Notaris No. 11 dari Kornelius Widiandhoko Wicaksono S.H., M.Kn., tanggal 6 Februari 2023, Perseroan melakukan pengalihan saham kepada Hendra Hasan Kustarjo sebesar Rp 9.750.000 (9.750 saham) dengan nilai transaksi sebesar Rp 11.066.250. Selisih antara nilai transaksi dengan nilai nominal dicatat sebagai "Lain-lain, neto". Sebagai hasil dari pengalihan saham tersebut, kepemilikan saham Perseroan turun menjadi sebesar 60%.

PT Bangun Kosambi Sukses (BKS)

Berdasarkan Akta Notaris No. 10 dari Fathiah Helmi S.H., tanggal 25 Agustus 2022, Perseroan melakukan investasi pada BKS sebesar Rp 6.499.920.900 (104.082 saham) yang mewakili kepentingan sebesar 51%.

PT Mega Andalan Sukses (MAS)

Berdasarkan Akta Notaris No. 95 dari Edison Jingga, S.H., M.H., tanggal 25 Agustus 2022, BKS melakukan investasi pada MAS sebesar Rp 4.699.822.710 (104.082 saham) yang mewakili kepentingan sebesar 51%.

**PT Cahaya Gemilang Indah Cemerlang
(CGIC)**

Berdasarkan Akta Notaris No. 94 dari Edison Jingga, S.H., M.H., tanggal 25 Agustus 2022, BKS melakukan investasi pada CGIC sebesar Rp 1.799.577.780 (104.082 saham) yang mewakili kepentingan sebesar 51%.

PT Cahaya Kencana Indah (CKI)

Berdasarkan Akta Notaris No. 127 dari Edison Jingga, S.H., M.H., tanggal 29 Oktober 2019, BKS melakukan investasi pada CKI sebesar Rp 342.000.000 (342 saham) yang mewakili kepemilikan sebesar 57%.

1. GENERAL INFORMATION (continued)

**c. The Company and Subsidiaries'
Structure (the "Group") (continued)**

PT Windublambangan Sejati (WBS)

Based on Notarial Deed No. 11 of Kornelius Widiandhoko Wicaksono S.H., dated 6 February 2023, the Company has transferred shares to Hendra Hasan Kustarjo amounting to Rp 9,750,000 (9,750 shares) with transaction value amounting Rp 11,066,250. Difference between transaction value with par value is recorded as "Others, net". As a result with that transferred shares, the Company's shares ownership decrease to 60%.

PT Bangun Kosambi Sukses (BKS)

Based on Notarial Deed No. 10 of Fathiah Helmi S.H., dated 25 August 2022, the Company has invested in BKS amounting to Rp 6,499,920,900 (104,082 shares) representing the ownership of 51%.

PT Mega Andalan Sukses (MAS)

Based on Notarial Deed No. 95 of Edison Jingga, S.H., M.H., dated 25 August 2022, BKS has invested in MAS amounting to Rp 4,699,822,710 (104,082 shares) representing the ownership of 51%.

**PT Cahaya Gemilang Indah Cemerlang
(CGIC)**

Based on Notarial Deed No. 94 of Edison Jingga, S.H., M.H., dated 25 August 2022, BKS has invested in CGIC amounting to Rp 1,799,577,780 (104,082 shares) representing the ownership of 51%.

PT Cahaya Kencana Indah (CKI)

Based on Notarial Deed No. 127 of Edison Jingga S.H., M.H., dated 29 October 2019, BKS has invested in CKI amounting to Rp 342,000,000 (342 shares) representing the ownership of 57%.

**PT PRATAMA ABADI NUSA INDUSTRI TBK
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran - 5/4 - Schedule

**CATATAN ATAS LAPORAN KEUANGAN
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BERAKHIR 31 MARET 2023 DAN 2022**

(Dinyatakan dalam ribuan Rupiah,
kecuali dinyatakan lain)

**NOTES TO THE INTERIM CONSOLIDATED
FINANCIAL STATEMENTS
AS OF 31 MARCH 2023 AND 31 DECEMBER 2022
AND FOR THE THREE-MONTH PERIODS ENDED
31 MARCH 2023 AND 2022**

(Expressed in thousands of Rupiah,
unless otherwise stated)

1. INFORMASI UMUM (lanjutan)

**c. Struktur Perseroan dan Entitas Anak
("Grup") (lanjutan)**

PT Fin Centerindo Satu (FCS)

Berdasarkan Akta Notaris No. 41 dari Wiwik
Condro, S.H., tanggal 28 Juni 2018, BKS
melakukan investasi pada FCS sebesar Rp
600.000.000 (600.000 saham) yang
mewakili kepemilikan sebesar 40%.

**d. Dewan Komisaris, Direksi, Komite Audit
dan Karyawan**

Pada tanggal 31 Maret 2023 dan 31
Desember 2022, susunan Dewan Komisaris,
Direksi dan Komite Audit Perseroan adalah
sebagai berikut:

Dewan Komisaris

| | |
|----------------------|--------------------------|
| Komisaris Utama | Erick Tonny Tjandra |
| Komisaris Independen | Suprayitno |
| Komisaris | Surya Pranoto Budihardjo |

Dewan Direksi

| | |
|----------------|-----------------------------------|
| Direktur Utama | Prilli Budi Pasravita Soetantyo |
| Direktur | Fredyanto Oetomo Ipeng Widjoyo |

Komite Audit

| | |
|---------|----------------------|
| Ketua | Suprayitno |
| Anggota | Rika Hadi Kusnoko |

Pada tanggal 31 Maret 2023, Grup memiliki
360 (31 Desember 2022: 285) karyawan
tetap - tidak diaudit.

**e. Penerbitan laporan keuangan
konsolidasian interim**

Laporan keuangan konsolidasian interim ini
diorisasi oleh Dewan Direksi untuk terbit
pada tanggal 29 Mei 2023.

1. GENERAL INFORMATION (continued)

**c. The Company and Subsidiaries'
Structure (the "Group") (continued)**

PT Fin Centerindo Satu (FCS)

Based on Notarial Deed No. 41 of Wiwik
Condro S.H., dated 28 June 2018, BKS has
invested in FCS amounting to
Rp 600,000,000 (600,000 shares)
representing the ownership of 40%.

**d. Board of Commissioners, Board of
Directors, Audit Committee and
Employees**

As at 31 March 2023 and 31 December
2022, the members of the Company's
Boards of Commissioners, Board of
Directors and Audit Committee were as
follows:

Board of Commissioners

| |
|--------------------------|
| President Commissioner |
| Independent Commissioner |
| Commissioner |

Board of Directors

| |
|--------------------|
| President Director |
| Directors |

Audit Committee

| |
|----------|
| Chairman |
| Members |

As at 31 March 2023, the Group had 360
(31 December 2022: 285) permanent
employees - unaudited.

**e. Issuance of the interim consolidated
financial statements**

These interim consolidated financial
statements were authorised for issue by the
Board of Directors on 29 May 2023.

**PT PRATAMA ABADI NUSA INDUSTRI TBK
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran - 5/5 - Schedule

**CATATAN ATAS LAPORAN KEUANGAN
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BERAKHIR 31 MARET 2023 DAN 2022**

(Dinyatakan dalam ribuan Rupiah,
kecuali dinyatakan lain)

**NOTES TO THE INTERIM CONSOLIDATED
FINANCIAL STATEMENTS
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AND FOR THE THREE-MONTH PERIODS ENDED
31 MARCH 2023 AND 2022**

(Expressed in thousands of Rupiah,
unless otherwise stated)

**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN**

**a. Dasar penyusunan laporan keuangan
konsolidasian interim**

Laporan keuangan konsolidasian interim Grup telah disusun dan disajikan sesuai Standar Akuntansi Keuangan di Indonesia, yang mencakup Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) yang dikeluarkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia serta Peraturan Regulator Pasar Modal.

Laporan keuangan konsolidasian interim disusun berdasarkan konsep harga perolehan dan konsep akrual kecuali untuk laporan arus kas konsolidasian interim. Laporan arus kas konsolidasian interim disusun dengan menggunakan metode langsung dengan mengelompokkan arus kas ke dalam aktivitas operasi, investasi dan pendanaan.

Seluruh angka dalam laporan keuangan konsolidasian interim dibulatkan dan disajikan dalam ribuan Rupiah ("Rp"), kecuali dinyatakan lain.

Penyusunan laporan keuangan konsolidasian interim sesuai dengan Standar Akuntansi Keuangan di Indonesia mengharuskan penggunaan estimasi dan asumsi. Hal tersebut juga mengharuskan manajemen untuk membuat pertimbangan dalam proses penerapan kebijakan akuntansi Grup. Area yang kompleks atau memerlukan tingkat pertimbangan yang lebih tinggi atau area dimana asumsi dan estimasi dapat berdampak signifikan terhadap laporan keuangan konsolidasian interim diungkapkan di Catatan 4.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES**

**a. Basis of preparation of the interim
consolidated financial statements**

The Group's interim consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards, which comprise the Statements of Financial Accounting Standards (SFAS) and Interpretations of Statement of Financial Accounting Standards (ISFAS) issued by the Financial Accounting Standards Board of the Indonesian Institute of Accountants and the Capital Market Regulatory Regulations.

The interim consolidated financial statements have been prepared on the basis of the historical cost concept and the accrual concept, except for the interim consolidated statement of cash flows. The interim consolidated statement of cash flows have been prepared using the direct method by classifying cash flows on the basis of operating, investing and financing activities.

Figures in the interim consolidated financial statements are rounded to and expressed in thousands of Rupiah ("Rp"), unless otherwise stated.

The preparation of interim consolidated financial statements in conformity with Indonesian Financial Accounting Standards requires the use of certain critical accounting estimates and assumptions. It also requires management to exercise its judgment in the process of applying the Group's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the interim consolidated financial statements are disclosed in Note 4.

**PT PRATAMA ABADI NUSA INDUSTRI TBK
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Lampiran - 5/6 - Schedule

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

**a. Dasar penyusunan laporan keuangan
konsolidasian interim (lanjutan)**

Perubahan pada PSAK dan ISAK

Penerapan dari standar baru dan amendemen standar yang berlaku efektif mulai 1 Januari 2023, yang relevan dengan operasi Grup, namun tidak menimbulkan perubahan substansial terhadap kebijakan akuntansi Grup dan tidak memiliki efek yang material atas jumlah yang dilaporkan atas tahun berjalan atau tahun sebelumnya adalah sebagai berikut:

- Amendemen PSAK 1 "Penyajian laporan keuangan" tentang klasifikasi liabilitas sebagai jangka pendek atau jangka panjang.
- Amendemen PSAK 16 "Aset tetap" tentang hasil sebelum penggunaan yang diintensikan.
- Penyesuaian tahunan 2021 atas PSAK 1 "Penyajian laporan keuangan", PSAK 13 "Properti investasi", dan PSAK 48 "Penurunan nilai aset".
- Amendemen PSAK 25 "Kebijakan akuntansi, perubahan estimasi akuntansi dan kesalahan tentang definisi estimasi akuntansi".
- Amendemen PSAK 46 "Pajak penghasilan" tentang aset dan kewajiban yang timbul dari transaksi tunggal.

Amendemen standar yang telah diterbitkan, yang relevan dengan operasi Grup, namun belum berlaku efektif untuk tahun buku yang dimulai pada atau setelah tanggal 1 Januari 2023 adalah sebagai berikut:

Efektif 1 Januari 2024

- Amendemen PSAK 1 "Penyajian laporan keuangan" tentang liabilitas jangka panjang dengan kovenan yang diadopsi dari amendemen IAS 1.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

**a. Basis of preparation of the interim
consolidated financial statements
(continued)**

Changes to SFAS and ISFAS

The adoption of these new and amended standards that are effective beginning 1 January 2023, which are relevant to the Group's operation, but did not result in substantial changes to the Group's accounting policies and had no material effect on the amounts reported for the current or prior financial years are as follows:

- Amendment to SFAS 1 "Presentation of financial statements" on classification of liabilities as current or non-current.
- Amendment to SFAS 16 "Fixed assets" on proceeds before intended use.
- 2021 Annual improvements of SFAS 1 "Presentation of financial statements", SFAS 13 "Investment property", and SFAS 48 "Impairment of assets".
- Amendment to SFAS 25 "Accounting policies, changes in accounting estimates, and errors on definition of accounting estimates".
- Amendment to SFAS 46 "Income taxes" on deferred tax related to assets and liabilities arising from a single transaction.

Amended standards issued which are relevant to the Group's operation, but not yet effective for the financial year beginning or after 1 January 2023 are as follows:

Effective 1 January 2024

- Amendment to SFAS 1 "Presentation of financial statements" on non-current liabilities with covenants that is adopted from amendment of IAS 1.

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Lampiran - 5/7 - Schedule

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

**a. Dasar penyusunan laporan keuangan
konsolidasian interim (lanjutan)**

Perubahan pada PSAK dan ISAK (lanjutan)

Efektif 1 Januari 2024 (lanjutan)

- Amendemen PSAK 73 "Sewa" tentang liabilitas sewa dalam jual dan sewa balik yang diadopsi dari amendemen IFRS 16.

Pada tanggal laporan keuangan konsolidasian interim, manajemen masih mempelajari dampak yang mungkin timbul dari penerapan standar, amendemen dan penyesuaian baru tersebut terhadap laporan keuangan konsolidasian interim Grup.

b. Prinsip-prinsip konsolidasi

Laporan keuangan konsolidasian interim meliputi laporan keuangan Perseroan dan entitas anak.

(i) Entitas anak

Entitas anak adalah suatu entitas dimana Grup memiliki pengendalian. Grup mengendalikan entitas lain ketika Grup terekspos atas, atau memiliki hak untuk pengembalian yang bervariasi dari keterlibatannya dengan entitas dan memiliki kemampuan untuk mempengaruhi pengembalian tersebut melalui kekuasaannya atas entitas tersebut.

Entitas anak dikonsolidasikan secara penuh sejak tanggal di mana pengendalian dialihkan kepada Grup. Entitas anak tidak dikonsolidasikan lagi sejak tanggal dimana Grup kehilangan pengendalian.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

**a. Basis of preparation of the interim
consolidated financial statements
(continued)**

Changes to SFAS and ISFAS (continued)

Effective 1 January 2024 (continued)

- Amendment to SFAS 73 "Lease" on lease liability in a sale and leaseback that is adopted from amendment of IFRS 16.

As at the date of these interim consolidated financial statements, management is still evaluating the potential impact of these new standards, amendments and improvements on the Group's interim consolidated financial statements.

b. Principles of consolidation

The interim consolidated financial statements include the financial statements of the Company and its subsidiaries.

(i) Subsidiaries

Subsidiaries are entities over which the Group has control. The Group controls an entity when the Group is exposed to, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.

Subsidiaries are fully consolidated from the date on which control is transferred to the Group. It is deconsolidated from the date on which that control ceases.

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Lampiran - 5/8 - Schedule

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

b. Prinsip-prinsip konsolidasi (lanjutan)

(i) Entitas anak (lanjutan)

Grup mencatat akuisisi entitas anak dengan menerapkan metode akuisisi. Biaya perolehan termasuk nilai wajar imbalan kontinjensi pada tanggal akuisisi. Biaya terkait akuisisi dibebankan ketika terjadi. Aset, liabilitas dan liabilitas kontinjensi dalam suatu kombinasi bisnis diukur pada awalnya sebesar nilai wajar pada tanggal akuisisi.

Kepentingan nonpengendali merupakan proporsi atas hasil usaha dan aset bersih entitas anak yang tidak diatribusikan pada Grup.

Grup mengakui kepentingan nonpengendali pada pihak yang diakuisisi baik sebesar nilai wajar atau sebesar bagian proporsional kepentingan nonpengendali atas aset neto pihak yang diakuisisi. Kepentingan nonpengendali disajikan di ekuitas dalam laporan posisi keuangan konsolidasian interim, terpisah dari ekuitas pemilik entitas induk.

Selisih lebih imbalan yang dialihkan, jumlah setiap kepentingan nonpengendali pada pihak diakuisisi dan nilai wajar pada tanggal akuisisi kepentingan ekuitas sebelumnya dimiliki oleh pihak pengakuisisi pada pihak diakuisisi atas nilai wajar aset neto teridentifikasi yang diperoleh dicatat sebagai *goodwill*. Jika jumlah tersebut lebih rendah dari nilai wajar aset neto teridentifikasi atas bisnis yang diakuisisi dalam kasus pembelian dengan diskon, selisihnya diakui dalam laporan laba rugi.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

b. Principles of consolidation (continued)

(i) Subsidiaries (continued)

The Group accounts for the acquisition of subsidiary by applying the acquisition method. The cost of acquisition includes the fair value of any contingent consideration at the acquisition date. Acquisition-related costs are expensed as incurred. Assets, liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date.

Non-controlling interests represent the proportion of the results and net assets of subsidiaries that are not attributable to the Group.

The Group recognises any non-controlling interest in the acquiree on an acquisition-by acquisition basis, either at fair value or at the non-controlling interest's proportionate share of the acquiree's net assets. Non-controlling interest is reported as equity in the interim consolidated statement of financial position, separate from the owner of the parent's equity.

The excess of the consideration transferred the amount of any non-controlling interest in the acquiree and the acquisition-date fair value of any previous equity interest in the acquiree over the fair value of the net identifiable assets acquired is recorded as goodwill. If those amounts are less than the fair value of the net identifiable assets of the business acquired, in the case of a bargain purchase, the difference is recognised directly in the profit or loss.

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Lampiran - 5/9 - Schedule

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

b. Prinsip-prinsip konsolidasi (lanjutan)

(i) Entitas anak (lanjutan)

Imbalan kontinjensi yang masih harus dialihkan oleh Grup diakui sebesar nilai wajar pada tanggal akuisisi. Perubahan selanjutnya atas nilai wajar imbalan kontinjensi diakui sebagai aset atau liabilitas dan dicatat sesuai dengan PSAK 71 "Instrumen keuangan" dalam laporan laba rugi. Imbalan kontinjensi yang diklasifikasikan sebagai ekuitas tidak diukur kembali dan penyelesaian selanjutnya diperhitungkan dalam ekuitas.

Jika kombinasi bisnis diperoleh secara bertahap, nilai wajar pada tanggal akuisisi dari kepentingan ekuitas yang sebelumnya dimiliki oleh pihak pengakuisisi pada pihak yang diakuisisi diukur kembali ke nilai wajar pada tanggal akuisisi melalui laporan laba rugi. Pihak pengakuisisi mungkin telah mengakui perubahan nilai wajar atas kepentingan ekuitasnya dalam penghasilan komprehensif lain. Jika demikian, jumlah yang telah diakui dalam penghasilan komprehensif lain diakui dengan dasar yang sama sebagaimana dipersyaratkan jika pihak pengakuisisi telah melepas secara langsung kepentingan ekuitas yang dimiliki sebelumnya.

Seluruh transaksi, saldo, keuntungan dan kerugian intra kelompok usaha yang belum direalisasi dan material antara Grup telah dieliminasi.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

b. Principles of consolidation (continued)

(i) Subsidiaries (continued)

Any contingent consideration to be transferred by the Group is recognised at fair value at the acquisition date. Subsequent changes to the fair value of the contingent consideration that is deemed to be an asset or liability is recognised in accordance with SFAS 71 "Financial instruments" in profit or loss. Contingent consideration that is classified as equity is not remeasured and its subsequent settlement is accounted for within equity.

If the business combination is achieved in stages, the acquisition date carrying value of the acquirer's previously held equity interest in the acquiree is remeasured to fair value at the acquisition date through profit or loss. The acquirer may have recognised changes in the value of its equity interest in other comprehensive income. If so, the amount that was recognised in other comprehensive income shall be recognised on the same basis as would be required if the acquirer has disposed directly of the previously held equity interest.

All material intercompany transactions, balances, unrealised surpluses and deficits on transactions between Group companies are eliminated.

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Lampiran - 5/10 - Schedule

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

b. Prinsip-prinsip konsolidasi (lanjutan)

(i) Entitas anak (lanjutan)

Grup menerapkan PSAK 38 (Revisi 2012), "Kombinasi bisnis entitas sepengendali". Berdasarkan PSAK 38 (Revisi 2012), oleh karena transaksi kombinasi bisnis entitas sepengendali tidak mengakibatkan perubahan substansi ekonomi kepemilikan atas bisnis yang dipertukarkan, transaksi tersebut diakui pada jumlah tercatat berdasarkan metode penyatuan kepemilikan. Dalam menerapkan metode penyatuan kepemilikan, unsur-unsur laporan keuangan dari entitas yang bergabung, untuk periode terjadinya kombinasi bisnis entitas sepengendali dan untuk periode komparatif sajian, disajikan seolah-olah penggabungan tersebut telah terjadi sejak awal periode entitas yang bergabung berada dalam sepengendalian.

Penyesuaian bagian kepentingan Grup atas aset neto entitas yang seolah-olah telah bergabung tersebut disajikan sebagai "Ekuitas *Merging Entities*" pada laporan posisi keuangan konsolidasian. Rugi/laba neto dari entitas yang bergabung dicatat sebagai "efek penyesuaian rugi/(laba) dari *merging entities*" pada laba rugi.

(ii) Entitas asosiasi

Entitas asosiasi adalah entitas, yang bukan merupakan entitas anak ataupun ventura bersama, dimana Grup memiliki pengaruh signifikan. Entitas asosiasi dicatat dengan menggunakan metode ekuitas, setelah pada awalnya diakui pada nilai perolehan.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

b. Principles of consolidation (continued)

(i) Subsidiaries (continued)

The Group adopted SFAS 38 (Revised 2012), "Business combination of entities under common control". Under SFAS 38 (Revised 2012), since the transaction of business combination of entities under common control does not result in a change of the economic substance of the ownership of businesses which are exchanged, the transaction is recognised at its carrying value using the pooling-of-interests method. In applying the pooling-of-interests method, the components of the financial statements of the combining entity, for the period during which the business combination of entities under common control occurred and for the comparative period, are presented in such a manner as if the combination has occurred since the beginning of the period the combining entity is under common control.

The adjustments that pertain to the Group in net assets of such as combining entity is presented in "Equity on Merging Entities" in the consolidated statements of financial position. The net loss/profit of the combining entity were recorded as "effect of adjustment of loss/(profit) from merging entities" in the profit or loss.

(ii) Associates

Associates are entities, not being subsidiaries or joint ventures, over which the Group exercises significant influence. Associates are accounted for using the equity method, after initially being recognised at cost.

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Lampiran - 5/11 - Schedule

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

b. Prinsip-prinsip konsolidasi (lanjutan)

(ii) Entitas asosiasi (lanjutan)

Bagian Grup atas laba atau rugi dan mutasi penghasilan komprehensif lainnya entitas asosiasi diakui dalam laba rugi. Jika bagian Grup atas kerugian sama dengan atau melebihi kepentingan Grup, maka pengakuan kerugian akan dihentikan, kecuali Grup memiliki kewajiban legal atau konstruktif atau melakukan pembayaran atas nama entitas asosiasi.

Seluruh keuntungan dan kerugian yang belum direalisasi atas transaksi antara Grup dan entitas asosiasi telah dieliminasi sebesar kepemilikan Grup pada entitas asosiasi tersebut.

Dividen yang diterima dan yang akan diterima dari entitas asosiasi diakui sebagai pengurang jumlah tercatat investasi.

Setiap akhir periode pelaporan, Grup mengevaluasi apakah terdapat bukti objektif bahwa investasi pada entitas asosiasi mengalami penurunan nilai.

c. Penjabaran mata uang asing

(i) Mata uang fungsional dan penyajian

Laporan keuangan konsolidasian interim disajikan dalam mata uang Rupiah, yang merupakan mata uang fungsional Grup.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

b. Principles of consolidation (continued)

(ii) Associates (continued)

The Group's share profits or losses and its share of movements in other comprehensive income of its associates is recognised in the profit or loss. When the Group's share of losses equals or exceeds its interest, the Group does not recognise further losses, unless the Group has incurred legal or constructive obligations or made payments on behalf of the associates.

Unrealised gains and losses on transactions between the Group and associates have been eliminated to the extent of the Group's interest in the associates.

Dividends received or receivable from associates are recognised as reduction in the carrying amount of the investment.

At the end of each reporting period, the Group assesses whether there is objective evidence that investments in associates are impaired.

c. Foreign currency translation

**(i) Functional and presentation
currency**

The interim consolidated financial statements are presented in Rupiah, which is the Group's functional currency.

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Lampiran - 5/12 - Schedule

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

c. Penjabaran mata uang asing (lanjutan)

(ii) Transaksi dan saldo

Transaksi dalam mata uang asing dijabarkan ke dalam mata uang Rupiah dengan menggunakan kurs yang berlaku pada tanggal transaksi. Pada setiap tanggal pelaporan, aset dan liabilitas moneter dalam mata uang asing dijabarkan ke dalam mata uang Rupiah menggunakan kurs yang berlaku pada saat itu. Keuntungan atau kerugian selisih kurs yang timbul dari penyelesaian transaksi dalam mata uang asing dan dari penjabaran aset dan liabilitas moneter dalam mata uang asing diakui di dalam laba rugi.

Pada tanggal 31 Maret 2023 dan 31 Desember 2022, kurs yang digunakan (Rupiah penuh) masing-masing adalah Rp 15.062 dan Rp 15.731 untuk USD1, yang merupakan kurs tengah yang diterbitkan oleh Bank Indonesia.

d. Instrumen keuangan

Instrumen keuangan adalah setiap kontrak yang memberikan kenaikan nilai aset keuangan dari satu entitas dan liabilitas keuangan atau instrumen ekuitas dari entitas lainnya.

Klasifikasi dan pengukuran instrumen keuangan harus didasarkan pada model bisnis dan arus kas kontraktual - apakah semata dari pembayaran pokok dan bunga.

Instrumen keuangan diklasifikasikan dalam dua kategori sebagai berikut:

1. Instrumen keuangan yang diukur dengan biaya diamortisasi
2. Instrumen keuangan yang diukur dengan nilai wajar melalui laba rugi atau melalui penghasilan komprehensif lain

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

c. Foreign currency translation (continued)

(ii) Transactions and balances

Transactions denominated in foreign currencies are translated into Rupiah at the exchange rate prevailing at the dates of the transactions. At the reporting date, monetary assets and liabilities in foreign currencies are translated at the exchange rates prevailing at that date. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the profit or loss.

As at 31 March 2023 and 31 December 2022, the foreign exchange rates used (full Rupiah) were Rp 15,062 and Rp 15,731, respectively, per USD1, which represented the middle rate published by Indonesian Central Bank.

d. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Classification and measurement of financial instruments are based on business model and contractual cash flows - whether from solely payment of principal and interest.

Financial instruments are classified in the two categories as follows:

1. Financial instruments at amortised cost
2. Financial instruments at fair value through profit and loss ("FVTPL") or other comprehensive income ("FVOCI")

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Lampiran - 5/13 - Schedule

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

d. Instrumen keuangan (lanjutan)

(i) Aset keuangan

Aset keuangan Grup meliputi kas dan setara kas, piutang usaha dari pihak ketiga, piutang lain-lain, dan deposito berjangka. Pada saat pengakuan awal, aset keuangan Grup diakui sebesar nilai wajar, ditambah dengan biaya-biaya transaksi yang terjadi. Selanjutnya, aset keuangan diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif.

Aset keuangan (atau mana yang lebih tepat, bagian dari aset keuangan atau bagian dari kelompok aset keuangan serupa) dihentikan pengakuannya pada saat: (1) hak kontraktual arus kas yang berasal dari aset keuangan tersebut telah berakhir; atau (2) Grup telah mengalihkan hak kontraktual mereka untuk menerima arus kas yang berasal dari aset keuangan.

(ii) Liabilitas keuangan

Liabilitas keuangan Grup meliputi utang usaha, utang lain-lain, akrual dan pinjaman. Pada saat pengakuan awal, liabilitas keuangan Grup diakui sebesar nilai wajar, dikurangi dengan biaya-biaya transaksi yang terjadi. Selanjutnya, liabilitas keuangan diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif.

Liabilitas keuangan dihentikan pengakuannya pada saat liabilitas tersebut dilepaskan atau dibatalkan atau kadaluwarsa.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

d. Financial instruments (continued)

(i) Financial assets

The Group's financial assets include cash and cash equivalents, trade receivables from third parties, other receivables, and time deposits. The Group's financial assets are recognised initially at fair value, plus transaction costs incurred. Subsequently, financial assets are stated at amortised cost using the effective interest method.

A financial asset (or where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when: (1) the contractual rights to the cash flows from the financial assets expire; or (2) the Group has transferred its contractual rights to receive the cash flows of the financial assets.

(ii) Financial liabilities

The Group's financial liabilities include trade payables, other payables, accruals and borrowings. The Group's financial liabilities are recognised initially at fair value, net of transaction costs incurred. Subsequently, financial liabilities are stated at amortised cost using the effective interest method.

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or has expired.

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

d. Instrumen keuangan (lanjutan)

(iii) Instrumen keuangan disalinghapuskan

Aset keuangan dan liabilitas keuangan disalinghapuskan dan jumlah netonya dilaporkan pada laporan posisi keuangan konsolidasian interim ketika terdapat hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui tersebut dan adanya niat untuk menyelesaikan secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan. Hak yang berkekuatan hukum tidak boleh tergantung pada kejadian di masa yang akan datang dan harus dapat dilaksanakan dalam kondisi bisnis yang normal dan dalam keadaan lalai, tidak dapat membayar atau kebangkrutan perusahaan atau pihak lawan.

e. Penurunan nilai aset keuangan

Grup menilai dengan dasar perkiraan masa yang akan datang kerugian kredit ekspektasian terkait dengan instrumen utangnya yang dicatat pada biaya perolehan diamortisasi.

Untuk piutang usaha, Grup menerapkan pendekatan yang disederhanakan yang diperkenankan PSAK 71, yang mensyaratkan kerugian yang diharapkan harus diakui sejak pengakuan awal piutang. Sementara aset keuangan lainnya juga merujuk pada persyaratan penurunan nilai PSAK 71, kerugian penurunan nilai yang teridentifikasi tidak material.

f. Kas dan setara kas

Pada laporan arus kas konsolidasian interim, kas dan setara kas mencakup kas, bank dan deposito berjangka yang jatuh tempo dalam waktu tiga bulan atau kurang, serta tidak digunakan sebagai jaminan dan tidak dibatasi penggunaannya.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

d. Financial instruments (continued)

(iii) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the interim consolidated statement of financial position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the company or the counterparty.

e. Impairment of financial assets

The Group assesses on a forward-looking basis the expected credit loss associated with its debt instruments carried at amortised cost.

For trade receivables, the Group applies the simplified approach permitted by SFAS 71, which requires expected losses to be recognised from initial recognition of the receivables. While other financial assets are also subject to the impairment requirements of SFAS 71, the identified impairment loss was immaterial.

f. Cash and cash equivalents

In the interim consolidated statement of cash flows, cash and cash equivalents include cash on hand, cash in banks and time deposits with original maturities of three months or less, and not used as collateral and not restricted in use.

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

g. Deposito berjangka

Deposito berjangka yang jatuh temponya kurang dari tiga bulan pada saat penempatan namun dijaminakan atau dibatasi pencairannya, dan deposito berjangka yang jatuh temponya lebih dari satu tahun dari tanggal pelaporan disajikan sebagai deposito berjangka pada aset tidak lancar dalam laporan posisi keuangan konsolidasian interim.

h. Piutang usaha dan lain-lain

Piutang usaha adalah jumlah piutang atas penjualan atau jasa yang diberikan sehubungan dengan kegiatan usaha. Piutang lain-lain adalah jumlah yang timbul dari transaksi di luar kegiatan usaha biasa. Bila pembayaran diharapkan akan diterima dalam jangka waktu satu tahun atau kurang, maka diklasifikasikan sebagai aset lancar. Bila tidak, disajikan sebagai aset tidak lancar.

Piutang pada awalnya diakui sebesar nilai wajar dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode bunga efektif, apabila dampak pendiskontoan signifikan, dikurangi provisi atas penurunan nilai.

Penyisihan piutang ragu-ragu diukur berdasarkan kerugian kredit ekspektasian dengan melakukan penelaahan atas kolektibilitas saldo secara individual atau kolektif piutang pihak berelasi menggunakan pendekatan yang disederhanakan dengan mempertimbangkan informasi masa yang akan datang yang dilakukan pada setiap akhir periode pelaporan. Piutang ragu-ragu dihapusbukukan pada saat piutang tersebut tidak tertagih.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

g. Time deposits

Time deposits with maturities of three months or less from the date of placement which are used as collateral or are restricted, and time deposits with maturities of more than one year from reporting date, are presented as time deposits on non-current assets in the interim consolidated statement of financial position.

h. Trade and other receivables

Trade receivables are amounts due from customers for sales or services performed in the ordinary course of business. Other receivables are amounts arising from transactions outside the ordinary course of business. If collection is expected in one year or less, they are classified as current assets. If not, they are presented as non-current assets.

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, if the impact of discounting is significant, less any provision for impairment.

Provision for doubtful receivables are measured based on expected credit losses by reviewing the collectibility of individual or collective balances of due from related parties using simplified approach with considering the forward-looking information at the end of each reporting period. Doubtful accounts are written-off during the period in which they are determined to be not collectible.

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

i. Persediaan

Persediaan dinyatakan dengan nilai yang lebih rendah antara biaya perolehan dan nilai realisasi bersih. Biaya perolehan persediaan non-real estat ditentukan menggunakan metode “masuk pertama, keluar pertama”.

Nilai realisasi bersih adalah estimasi harga jual dalam kegiatan usaha normal dikurangi estimasi biaya penyelesaian dan beban penjualan.

Penyisihan penurunan nilai persediaan ditentukan berdasarkan estimasi penggunaan atau penjualan dari persediaan di masa yang akan datang.

Persediaan real estat yang terdiri dari tanah yang belum dikembangkan, tanah yang sedang dikembangkan, bangunan dalam konstruksi dan bangunan siap dijual dinyatakan sebesar biaya perolehan atau nilai realisasi bersih, mana yang lebih rendah.

Biaya perolehan tanah yang belum dikembangkan meliputi biaya pra-perolehan dan perolehan tanah. Biaya perolehan akan dipindahkan ke tanah yang sedang dikembangkan pada saat pengembangan tanah akan dimulai.

Biaya perolehan tanah yang sedang dikembangkan meliputi biaya perolehan tanah yang belum dikembangkan ditambah dengan biaya pengembangan langsung dan tidak langsung yang dapat diatribusikan pada aset pengembangan real estat serta biaya pinjaman. Jumlah biaya tanah yang sedang dikembangkan akan dipindahkan ke tanah atau bangunan tersedia untuk dijual pada saat tanah tersebut selesai dikembangkan dengan menggunakan metode luas areal.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

i. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost of non-real estate inventories is determined using the “first-in, first-out” method.

Net realisable value is the estimated selling price in the ordinary course of business less estimated cost of completion and selling expenses.

Provision for impairment of inventories is determined on the basis at estimated future usage or sale of inventory.

Real estate inventories consisting of undeveloped land, land under development, buildings under construction and building ready for sale are stated at cost or net realisable value, whichever is lower.

The cost of undeveloped land consists of pre-development costs and cost of the land. The cost of undeveloped land is transferred to the land under development account when the development of the land has started.

The cost of land under development consists of cost of undeveloped land, direct and indirect costs related to the development of real estate assets and borrowing costs. Total costs of land under development is transferred to land or building available for sale when land development is completed, based on the area of saleable lots.

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

i. Persediaan (lanjutan)

Biaya perolehan bangunan yang sedang dikonstruksi meliputi biaya konstruksi, biaya lainnya yang dapat diatribusikan pada aktivitas pengembangan real estat dan biaya pinjaman. Biaya perolehan bangunan yang sedang dikonstruksi akan dipindahkan ke bangunan tersedia untuk dijual pada saat selesai dibangun dan siap dijual.

Biaya aktivitas pengembangan real estat yang dikapitalisasi ke proyek pengembangan real estat adalah:

- Biaya pra-perolehan tanah;
- Biaya perolehan tanah;
- Biaya yang secara langsung berhubungan dengan proyek;
- Biaya yang dapat diatribusikan pada aktivitas pengembangan real estat; dan
- Biaya pinjaman.

Biaya pinjaman yang secara langsung dapat diatribusikan dengan kegiatan pengembangan dikapitalisasi ke proyek pengembangan. Kapitalisasi dihentikan pada saat proyek pengembangan tersebut ditangguhkan/ditunda pelaksanaannya atau secara substansial siap untuk digunakan sesuai tujuannya.

Grup tetap melakukan akumulasi biaya ke proyek pengembangan walaupun realisasi pendapatan pada masa depan lebih rendah dari nilai tercatat proyek, atas perbedaan yang terjadi Grup melakukan penyisihan secara periodik. Jumlah penyisihan tersebut akan mengurangi nilai tercatat proyek dan dibebankan pada saat terjadinya.

Biaya yang telah dikapitalisasi ke proyek pengembangan real estat dialokasikan ke setiap unit real estat dengan metode rata-rata tertimbang masing-masing proyek.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

i. Inventories (continued)

The cost of building under construction consists of the construction costs, other costs related to the development of real estate and borrowing costs. The cost of building under construction is transferred to the building available for sale when it is completed and ready for sale.

The real estate development costs which are capitalised to the real estate development project are:

- Land pre-acquisition costs;
- Land acquisition cost;
- Project direct costs;
- Costs that are attributable to real estate development activities; and
- Borrowing costs.

Borrowing costs directly attributable to development activities are capitalised to development projects. Capitalisation of borrowing costs is discontinued when active development is interrupted or when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are completed.

The Group accumulates the costs of project development although the realisation of projected revenue is lower than the capitalised project costs, however, the Group recognises provisions periodically for the difference that may arise. The provision is accounted for as a reduction in capitalised project costs and is charged to expense as incurred.

Costs capitalised to real estate project development are allocated to each real estate unit using the weighted average of each project method.

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

i. Persediaan (lanjutan)

Pengkajian atas estimasi dan alokasi biaya dilakukan pada setiap akhir periode pelaporan sampai proyek selesai secara substansial, jika terjadi perubahan mendasar Grup akan melakukan revisi dan realokasi biaya.

Beban yang tidak berhubungan dengan proyek real estat diakui pada saat terjadinya.

j. Aset tetap

Aset tetap dicatat berdasarkan biaya perolehan setelah dikurangi akumulasi penyusutan dan akumulasi kerugian penurunan nilai, jika ada.

Tanah dicatat sebesar biaya perolehan dan tidak disusutkan. Biaya pengurusan legal hak atas tanah ketika tanah diperoleh pertama kali diakui sebagai bagian biaya perolehan tanah dan tidak diamortisasi. Biaya terkait dengan pembaharuan legal hak atas tanah diakui sebagai aset tak berwujud dan diamortisasi sepanjang umur hukum atau umur ekonomi tanah mana yang lebih pendek.

Penyusutan dihitung dengan menggunakan metode garis lurus berdasarkan estimasi masa manfaat aset tetap dengan kepemilikan langsung sebagai berikut:

Tahun/Years

Bangunan dan prasarana
Mesin
Kendaraan
Inventaris

10 - 20
8 - 15
8 - 10
4 - 8

*Buildings and infrastructures
Machineries
Vehicles
Equipments*

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

i. Inventories (continued)

Estimates and cost allocation are reviewed at the end of each financial reporting period until the project is substantially completed. If there are fundamental changes on the basis of current estimates, the Group will revise and reallocate the cost.

Expenses which are not related to the development of real estate are recognised when incurred.

j. Fixed assets

Fixed assets are stated at cost, less accumulated depreciation and any accumulated impairment losses, if any.

Land is stated at cost and not depreciated. Legal costs of land rights when the land was acquired initially are recognised as part of the cost of the land and not amortised. The legal renewal costs of land rights are recognised as intangible asset and amortised over the shorter of the rights' legal life and land's economic life.

Depreciation is computed using the straight-line method based on the estimated useful lives of the fixed assets with direct ownership as follows:

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

j. Aset tetap (lanjutan)

Akumulasi biaya perolehan, konstruksi bangunan (termasuk biaya pinjaman yang terjadi) dan pemasangan mesin dikapitalisasi sebagai aset dalam penyelesaian. Biaya tersebut direklasifikasi ke akun aset tetap pada saat proses konstruksi atau pemasangan selesai. Penyusutan dimulai pada saat aset tersebut siap untuk digunakan sesuai dengan tujuan yang diinginkan manajemen.

Masa manfaat ekonomis, nilai residu dan metode penyusutan ditelaah setiap akhir tahun dan pengaruh dari setiap perubahan estimasi tersebut berlaku prospektif.

Beban pemeliharaan dan perbaikan dibebankan pada laba rugi pada saat terjadinya. Biaya-biaya lain yang terjadi selanjutnya yang timbul untuk menambah, mengganti atau memperbaiki aset tetap dicatat sebagai biaya perolehan aset jika dan hanya jika besar kemungkinan manfaat ekonomis di masa depan berkenaan dengan aset tersebut akan mengalir ke Grup dan biaya perolehan aset dapat diukur secara andal.

Ketika aset tetap dihentikan pengakuannya atau dijual, nilai tercatat dikeluarkan dari kelompok aset tetap yang menghasilkan laba atau rugi yang disajikan dalam laba rugi.

k. Penurunan nilai aset non-keuangan

Pada setiap akhir periode pelaporan, Grup menelaah nilai tercatat aset non-keuangan untuk menentukan apakah terdapat indikasi bahwa aset tersebut telah mengalami penurunan nilai. Jika terdapat indikasi tersebut, jumlah terpulihkan dari aset diestimasi untuk menentukan tingkat kerugian penurunan nilai. Bila tidak memungkinkan untuk mengestimasi jumlah terpulihkan atas suatu aset individu, Grup mengestimasi nilai yang dapat diperoleh kembali dari unit penghasil kas atas aset.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

j. Fixed assets (continued)

The accumulated costs of acquisition, construction of buildings (including borrowing costs incurred) and the installation of machinery are capitalised as construction in progress. These costs are reclassified to fixed assets when the construction or installation is complete. Depreciation is charged from the date when assets are ready for use in the manner intended by management.

The estimated useful lives, residual values and depreciation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis.

The cost of maintenance and repairs is charged to operations as incurred. Other costs incurred subsequently to add to, replace part of, or service an item of fixed asset, are recognised as asset if, and only if it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably.

When assets are retired or otherwise disposed of, their carrying values are removed from the accounts and any resulting gain or loss is reflected in profit or loss.

k. Impairment of non-financial assets

At the end of each reporting dates, the Group reviews the carrying amounts of non-financial assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. Where it is not possible to estimate the recoverable amount of an individual asset, the Group estimates the recoverable amount of the cash generating unit to which the asset belongs.

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

**k. Penurunan nilai aset non-keuangan
(lanjutan)**

Perkiraan jumlah terpulihkan adalah nilai tertinggi antara nilai wajar dikurangi biaya untuk menjual atau nilai pakai. Dalam menilai nilai pakai, estimasi arus kas masa depan didiskontokan ke nilai kini menggunakan tingkat diskonto sebelum pajak yang menggambarkan penilaian pasar kini dari nilai waktu uang dan risiko spesifik atas aset yang mana estimasi arus kas masa depan belum disesuaikan.

Jika jumlah terpulihkan dari aset non-keuangan (unit penghasil kas) kurang dari nilai tercatatnya, nilai tercatat aset (unit penghasil kas) dikurangi menjadi sebesar jumlah terpulihkan dan rugi penurunan nilai diakui langsung ke laba rugi.

l. Sewa

Penentuan apakah suatu perjanjian merupakan, atau mengandung, sewa dibuat berdasarkan substansi perjanjian itu sendiri dan penilaian apakah pemenuhan atas perjanjian bergantung dari penggunaan aset tertentu atau aset, dan apakah perjanjian memberikan hak untuk menggunakan aset.

(i) Grup merupakan penyewa

Aset hak-guna diakui sebesar biaya perolehan, dikurangi dengan akumulasi penyusutan dan penurunan nilai. Aset hak-guna disusutkan selama jangka waktu yang lebih pendek antara umur manfaat aset hak-guna atau masa sewa. Aset hak-guna disajikan terpisah sebagai bagian dari "aset tidak lancar".

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

**k. Impairment of non-financial assets
(continued)**

Estimated recoverable amount is the higher of fair value less cost to sell or value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of a non-financial asset (cash generating unit) is less than its carrying amount, the carrying amount of the asset (cash generating unit) is reduced to its recoverable amount and an impairment loss is recognised immediately against profit and loss.

l. Leases

The determination of whether an arrangement is, or contains, a lease is made based on the substance of the arrangement and assessment of whether fulfilment of the arrangement is dependent on the use of a specific asset or assets, and whether the arrangement conveys a right to use the asset.

(i) The Group as the lessee

The right-of-use assets are stated at cost, less accumulated depreciation and impairment. Right-of-use assets are depreciated over the shorter of the useful life of the assets or the lease term. Right-of-use assets are classified separately as part of "non-current assets".

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

I. Sewa (lanjutan)

(i) Grup merupakan penyewa (lanjutan)

Liabilitas sewa diukur pada nilai kini pembayaran sewa yang belum dibayar. Setiap pembayaran sewa dialokasikan antara porsi pelunasan liabilitas dan biaya keuangan. Liabilitas sewa, disajikan sebagai liabilitas jangka panjang kecuali untuk bagian yang jatuh tempo dalam waktu 12 bulan atau kurang yang disajikan sebagai liabilitas jangka pendek. Unsur bunga dalam biaya keuangan dibebankan ke laba rugi selama masa sewa yang menghasilkan tingkat suku bunga konstan atas sisa saldo liabilitas.

Grup tidak mengakui aset hak-guna dan liabilitas sewa atas kontrak sewa aset tetap dengan masa kurang dari 12 bulan dan sewa dengan aset yang bernilai rendah.

(ii) Grup merupakan pesewa

Sebagai pesewa, Grup mengklasifikasi masing-masing sewanya baik sebagai sewa operasi atau sewa pembiayaan.

Pendapatan sewa dari sewa operasi diakui dengan dasar garis lurus selama masa sewa.

m. Utang usaha dan lain-lain

Utang usaha adalah kewajiban membayar barang atau jasa yang telah diterima dalam kegiatan usaha biasa dari pemasok. Utang lain-lain adalah kewajiban membayar barang dan jasa yang telah diterima diluar kegiatan usaha biasa. Utang usaha dan utang lain-lain diklasifikasikan sebagai liabilitas jangka pendek jika pembayarannya jatuh tempo dalam waktu satu tahun atau kurang (atau dalam siklus operasi normal, jika lebih lama). Jika tidak, utang tersebut disajikan sebagai liabilitas jangka panjang.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

I. Leases (continued)

(i) The Group as the lessee (continued)

Lease liabilities are measured at the present value of the lease payments that are not paid. Each lease payment is allocated between the liability portion and finance cost. Lease liabilities are classified in long-term liabilities except for those with maturities of 12 months or less which are included in current liabilities. The interest element of the finance cost is charged to profit or loss over the lease period so as to produce a constant rate of interest on the remaining balance of the liability.

Group does not recognise the right-of-use assets and lease liabilities for short-term leases that have a lease term less than 12 months and lease with low value assets.

(ii) The Group as the lessor

As a lessor, the Group classifies each of its leases as either an operating lease or a finance lease.

Rental income from operating leases is recognised on a straight-line basis over the lease term.

m. Trade and other payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Other payables are obligations to pay for goods and services that have been acquired outside ordinary course and business. Accounts payable and other payables are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

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SIGNIFIKAN (lanjutan)**

m. Utang usaha dan lain-lain (lanjutan)

Utang usaha dan utang lain-lain pada awalnya diakui sebesar nilai wajar dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode bunga efektif.

n. Pinjaman

Pinjaman diklasifikasikan sebagai liabilitas keuangan yang diukur dengan biaya perolehan diamortisasi.

Pada saat pengakuan awal, pinjaman diakui sebesar nilai wajar, dikurangi dengan biaya-biaya transaksi yang terjadi. Selanjutnya, pinjaman diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif. Pinjaman diklasifikasikan sebagai liabilitas jangka panjang kecuali yang akan jatuh tempo dalam waktu 12 bulan setelah tanggal pelaporan.

Biaya yang dibayar untuk memperoleh fasilitas pinjaman diakui sebagai biaya transaksi pinjaman sepanjang besar kemungkinan sebagian atau seluruh fasilitas akan ditarik. Dalam hal ini, biaya memperoleh pinjaman ditangguhkan sampai penarikan pinjaman terjadi. Sepanjang tidak terdapat bukti bahwa besar kemungkinan sebagian atau seluruh fasilitas akan ditarik, biaya memperoleh pinjaman dikapitalisasi sebagai pembayaran di muka untuk jasa likuiditas dan diamortisasi selama periode fasilitas yang terkait.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

m. Trade and other payables (continued)

Trade payables and other payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

n. Borrowings

Borrowings are classified as financial liabilities measured at amortised cost.

Borrowings are recognised initially at fair value, net of transaction costs incurred. Subsequently, borrowings are stated at amortised cost using the effective interest method. Borrowings are classified under non-current liabilities unless their maturities are within 12 months after the reporting date.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the drawdown occurs. To the extent that there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a pre-payment for liquidity services and amortised over the period of the facility to which it relates.

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

n. Pinjaman (lanjutan)

Biaya bunga dan biaya pinjaman lainnya, seperti biaya diskonto pinjaman baik yang secara langsung atau tidak langsung digunakan untuk pendanaan konstruksi aset kualifikasian, dikapitalisasi hingga aset tersebut selesai dikonstruksi. Untuk biaya pinjaman yang dapat diatribusikan secara langsung pada aset kualifikasian, jumlah yang dikapitalisasi ditentukan dari biaya pinjaman aktual yang terjadi selama periode berjalan, dikurangi penghasilan yang diperoleh dari investasi sementara atas dana hasil pinjaman tersebut. Untuk pinjaman yang tidak dapat diatribusikan secara langsung pada suatu aset kualifikasian, jumlah yang dikapitalisasi ditentukan dengan mengalikan tingkat kapitalisasi terhadap jumlah yang dikeluarkan untuk memperoleh aset kualifikasian. Tingkat kapitalisasi dihitung berdasarkan rata-rata tertimbang biaya pinjaman yang dibagi dengan jumlah pinjaman yang tersedia selama periode, selain pinjaman yang secara spesifik diambil untuk tujuan memperoleh suatu aset kualifikasian.

o. Provisi

Provisi diakui ketika Grup memiliki kewajiban kini (baik bersifat hukum maupun konstruktif) sebagai akibat peristiwa masa lalu dan besar kemungkinan Grup diharuskan menyelesaikan kewajiban dan estimasi andal atas jumlah kewajiban tersebut dapat dilakukan.

Jumlah diakui sebagai provisi merupakan estimasi terbaik dari pertimbangan yang diperlukan untuk menyelesaikan kewajiban pada tanggal pelaporan, dengan memperhatikan unsur risiko dan ketidakpastian yang melekat pada kewajibannya. Apabila provisi diukur menggunakan estimasi arus kas untuk menyelesaikan kewajibannya kini, maka nilai tercatatnya adalah nilai kini dari arus kas tersebut.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

n. Borrowings (continued)

Interest and other borrowing costs, such as discount fees on loans either directly or indirectly used in financing the construction of a qualifying asset, are capitalised up to the date when construction is complete. For borrowings that are directly attributable to a qualifying asset, the amount to be capitalised is determined as the actual borrowing cost incurred during the period, less any income earned on the temporary investment of such borrowings. For borrowings that are not directly attributable to a qualifying asset, the amount to be capitalised is determined by applying a capitalisation rate to the amount expended on the qualifying assets. The capitalisation rate is the weighted average of the total borrowing costs applicable to the total borrowings outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying asset.

o. Provision

Provisions are recognised when the Group has present obligation (legal or constructive) as a result of a past event, it is probable that the Group will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the obligation at the end of reporting period, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

p. Imbalan kerja

Imbalan kerja jangka pendek

Imbalan kerja jangka pendek diakui pada saat terutang kepada karyawan.

Kewajiban pensiun

Grup telah menerapkan undang-undang yang berlaku dalam perhitungan kewajiban imbalan kerja karyawan, kecuali jika peraturan tersebut diatur berbeda dalam Perjanjian Kerja Bersama.

Grup hanya memiliki program imbalan pasti, yaitu program pensiun yang menetapkan jumlah imbalan pensiun yang akan diterima seorang karyawan pada saat pensiun, biasanya tergantung oleh satu faktor atau lebih, misalnya usia, masa bekerja dan kompensasi.

Liabilitas sehubungan dengan program imbalan pasti diakui pada laporan posisi keuangan konsolidasian interim sebesar nilai kini liabilitas imbalan pasti pada tanggal pelaporan. Liabilitas imbalan pasti dihitung setiap tahun oleh aktuaris independen dengan menggunakan metode *projected unit credit*. Nilai kini liabilitas imbalan pasti ditentukan dengan mendiskontokan arus kas keluar yang diestimasi dengan menggunakan tingkat bunga obligasi pemerintah (dikarenakan saat ini tidak ada pasar aktif untuk obligasi perusahaan berkualitas tinggi) pada tanggal pelaporan yang didenominasikan dalam mata uang Rupiah, dimana imbalan tersebut akan dibayarkan dan memiliki waktu jatuh tempo mendekati jangka waktu kewajiban pensiun.

Biaya jasa lalu diakui segera dalam laba rugi.

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

p. Employee benefits

Short-term employee benefits

Short-term employee benefits are recognised when they are accrued to the employees.

Pension obligations

The Group has implemented the applicable law in calculating the employee benefit obligations, unless it is regulated otherwise in the Collective Labor Agreement.

The Group only have a defined benefit plan, which is a pension plan that defines an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the interim consolidated statements of financial position in respect of the defined benefit plan is the present value of the defined benefit obligation at the reporting date. The defined benefit obligation is calculated annually by an independent actuary using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates at the reporting date of government bonds (considering that currently there is no deep market for highquality corporate bonds) that are denominated in Rupiah, in which the benefits will be paid and that have terms to maturity similar to the related pension obligation.

Past service cost are recognised immediately in the profit or loss.

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

p. Imbalan kerja (lanjutan)

Kewajiban pensiun (lanjutan)

Keuntungan dan kerugian aktuarial yang timbul dari penyesuaian dan perubahan dalam asumsi-asumsi aktuarial langsung diakui seluruhnya melalui pendapatan komprehensif lainnya pada saat terjadinya.

q. Perpajakan

(i) Pajak penghasilan kini dan tangguhan

Beban pajak penghasilan untuk periode berjalan terdiri dari pajak kini dan pajak tangguhan. Beban pajak penghasilan diakui dalam laba rugi, kecuali jika pajak tersebut terkait dengan transaksi atau kejadian yang diakui di pendapatan komprehensif lain atau langsung diakui ke ekuitas. Beban pajak penghasilan kini ditentukan berdasarkan penghasilan kena pajak dalam periode yang bersangkutan dengan menggunakan tarif pajak yang berlaku pada tanggal pelaporan di masing-masing entitas.

Pajak penghasilan tangguhan diakui untuk semua perbedaan temporer antara dasar pengenaan pajak aset dan liabilitas dengan nilai tercatatnya di masing-masing entitas pada laporan keuangan konsolidasian interim. Pajak penghasilan tangguhan ditentukan dengan menggunakan tarif pajak yang telah berlaku atau secara substansial telah berlaku pada tanggal pelaporan dan diharapkan diterapkan ketika aset pajak penghasilan tangguhan direalisasi atau liabilitas pajak penghasilan tangguhan diselesaikan.

Aset pajak tangguhan diakui hanya jika besar kemungkinan jumlah penghasilan kena pajak di masa depan akan memadai untuk dikompensasi dengan perbedaan temporer yang masih dapat dimanfaatkan.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

p. Employee benefits (continued)

Pension obligations (continued)

Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are directly recognised in other comprehensive income when incurred.

q. Taxation

(i) Current and deferred income tax

The income tax expense for the period comprises current and deferred income tax. Income tax expense is recognised in the profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. The current income tax is determined based on the taxable income for the period calculated using tax rates that have been enacted at the reporting date for each entity.

Deferred income tax is recognised for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts for each entity in the interim consolidated financial statements. Deferred income tax is determined using tax rates that have been enacted or substantially enacted at the reporting date and that are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences can be utilised.

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

q. Perpajakan (lanjutan)

(ii) Pajak final

Sesuai dengan peraturan perpajakan di Indonesia, pendapatan Grup yang berasal dari penjualan real estat dan sewa tanah dan bangunan dikenakan pajak final. Pajak final dikenakan atas nilai bruto transaksi tanpa memperhitungkan laba atau rugi yang berasal dari transaksi tersebut.

Beban pajak final diakui pada periode akuntansi dimana pendapatan terkait diakui.

Perbedaan nilai tercatat aset dan liabilitas yang berhubungan dengan pajak final dengan dasar pengenaan pajaknya tidak diakui sebagai aset atau liabilitas pajak tangguhan.

r. Biaya emisi saham

Biaya yang terjadi sehubungan dengan penerbitan modal saham Perseroan kepada publik dikurangkan langsung dengan hasil emisi dan disajikan sebagai pengurang akun tambahan modal disetor dalam laporan posisi keuangan konsolidasian interim. Biaya emisi yang terjadi sebelum penawaran umum terbatas, dicatat sebagai biaya ditangguhkan. Dalam hal penawaran umum tidak dilaksanakan maka biaya emisi akan dibebankan dalam laba rugi periode berjalan.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

q. Taxation (continued)

(ii) Final tax

In accordance with Indonesian Tax regulations, the Group's revenues from real estate sales and land and building rentals are subjected to final tax. Final tax is imposed on the gross value of transactions without taking into account the gain or loss arising from the transactions.

Final tax expense is recognised in the accounting period in which the related revenue is recognised.

The differences between carrying amounts of assets and liabilities subjected to final tax and related tax basis are not recognised as deferred tax assets or liabilities.

r. Stock issuance cost

Cost incurred in a connection with the issuance of shares of the Company to the public is deducted directly with the result of issuance and presented as deduction to additional paid-in capital in the interim consolidated statement of financial position. Stock issuance cost that occur before the limited public offering, are recorded as deferred charges. In case the public offering is not carried out, the issuance cost will be charged to profit or loss for the period.

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

s. Pendapatan dan beban

Grup mengakui pendapatan sesuai dengan PSAK 72 "Pendapatan dari kontrak dengan pelanggan", dengan melakukan analisa transaksi melalui metode lima langkah pengakuan pendapatan sebagai berikut:

1. Mengidentifikasi kontrak dengan pelanggan, dimana Grup mencatat kontrak dengan pelanggan hanya jika seluruh kriteria berikut terpenuhi:
 - Kontrak telah disetujui oleh para pihak dalam kontrak
 - Grup dapat mengidentifikasi hak dari para pihak dan jangka waktu pembayaran atas barang yang akan dialihkan
 - Kontrak memiliki substansi komersial
 - Kemungkinan besar Grup akan menerima imbalan atas barang yang dialihkan
2. Mengidentifikasi kewajiban pelaksanaan dalam kontrak kepada pelanggan.
3. Menentukan harga transaksi.
4. Mengalokasikan harga transaksi pada setiap kewajiban pelaksanaan.
5. Mengakui pendapatan ketika kewajiban pelaksanaan telah dipenuhi (pada suatu waktu tertentu atau sepanjang waktu).

Pendapatan dari penjualan barang jadi diakui pada saat pengendalian atas barang jadi telah berpindah kepada pelanggan. Pendapatan jasa diakui ketika jasa diberikan dan kewajiban pelaksanaan dipenuhi berdasarkan kesepakatan dari pelanggan.

Pendapatan real estat biasanya diakui pada saat serah terima aset yang dibuktikan dengan surat serah terima.

Apabila persyaratan tersebut di atas tidak dapat terpenuhi, maka semua pembayaran yang diterima dari pelanggan dicatat sebagai "uang muka dari pelanggan".

Beban diakui pada saat terjadinya dengan menggunakan dasar akrual.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

s. Revenue and expenses

The Group recognises revenues in accordance with SFAS 72 "Revenue from contracts with customers", by performing transaction analysis through the five steps of income recognition model as follows:

1. Identify contracts with customers, whereby the Group records contracts with customers only if the following criterias are met:
 - The contract has been agreed by the parties involved in the contract
 - The Group can identify the rights of the parties involved and the term of payment for the goods to be transferred
 - The contract has commercial substance
 - It is probable that the Group will receive benefits for the goods transferred
2. Identify the performance obligations in the contract to the customer.
3. Determine the transaction price.
4. Allocate the transaction price to each performance obligation.
5. Recognise revenue when performance obligation is satisfied (at a point in time or over time).

Revenue from the sales of finished goods is recognised when control is transferred to a customer. Revenue from services is recognised when services have been rendered and performance obligation has been satisfied based on the arrangements with customers.

Real estate revenues are usually recognised during the handover of the asset which is evidenced by a handover letter.

If any of the above criteria are not met, all payments received from the customers are recorded as "advances from customer".

Expenses are recognised as incurred on an accrual basis.

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**2. IKHTISAR KEBIJAKAN AKUNTANSI YANG
SIGNIFIKAN (lanjutan)**

t. Laba per saham

Laba per saham dasar dihitung dengan membagi laba yang dapat diatribusikan kepada pemilik entitas induk dengan jumlah rata-rata tertimbang saham biasa yang beredar pada tahun berjalan.

Apabila ada perubahan jumlah saham biasa beredar sebagai akibat dari pemecahan saham, maka jumlah rata-rata tertimbang saham biasa yang beredar selama satu periode dan untuk seluruh periode penyajian disesuaikan dengan perubahan tersebut.

u. Dividen

Pembagian dividen final diakui ketika dividen tersebut disetujui Rapat Umum Pemegang Saham Perseroan. Pembagian dividen interim diakui sebagai kewajiban ketika dividen tersebut disetujui oleh resolusi Direksi dan persetujuan telah diperoleh dari Dewan Komisaris.

v. Transaksi dengan pihak-pihak berelasi

Grup melakukan transaksi dengan pihak-pihak berelasi seperti yang didefinisikan dalam PSAK 7 "Pengungkapan pihak-pihak berelasi".

Semua transaksi dan saldo yang material dengan pihak-pihak berelasi telah diungkapkan dalam catatan atas laporan keuangan konsolidasian.

w. Informasi segmen

Segmen operasi dilaporkan dengan cara yang konsisten dengan pelaporan internal yang diberikan kepada pengambil keputusan operasional. Pengambil keputusan operasional bertanggung jawab untuk mengalokasikan sumber daya, menilai kinerja segmen operasi dan membuat keputusan strategis.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (continued)**

t. Earnings per share

Basic earnings per share is calculated by dividing profit attributable to owners of the parent entity by the weighted average number of ordinary shares outstanding during the year.

Any change in the number of ordinary shares outstanding arising from stock splits, the number of weighted average ordinary shares outstanding during the period and for all periods presented is adjusted to the change

u. Dividends

Final dividend distributions are recognised as a liability when the dividends are approved in the Company's General Meeting of the Shareholders. Interim dividend distributions are recognised as a liability when the dividends are approved by Directors' resolution and approval has been obtained from the Board of Commissioners.

v. Transactions with related parties

The Group enters into transactions with related parties as defined in SFAS 7 "Related party disclosures".

All significant transactions and balances with related parties are disclosed in the notes to the consolidated financial statements.

w. Segment information

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The chief operating decision-maker is responsible for allocating resources, assessing performance of the operating segments and making strategic decisions.

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3. MANAJEMEN RISIKO KEUANGAN

Faktor-faktor risiko keuangan

Dalam aktivitasnya Grup terekspos terhadap berbagai macam risiko keuangan, antara lain risiko pasar (risiko tingkat suku bunga), risiko kredit dan risiko likuiditas. Program manajemen risiko keseluruhan yang dimiliki Grup difokuskan untuk menghadapi ketidakpastian yang dihadapi dalam pasar keuangan dan untuk meminimalkan potensi dampak yang buruk terhadap kinerja keuangan Grup.

a. Risiko pasar

Risiko tingkat suku bunga

Grup terekspos risiko tingkat suku bunga yang berasal dari pinjaman untuk modal kerja dan kredit investasi. Pinjaman pada berbagai tingkat suku bunga mengambang tersebut menimbulkan risiko suku bunga kepada Grup.

Grup melakukan penelaahan berkala atas dampak suku bunga untuk mengelola risiko suku bunga atas arus kas melalui persiapan proyeksi arus kas secara berkala untuk memonitor pembayaran pokok dan bunga pinjaman. Tingkat suku bunga dimonitor untuk meminimalisasi dampak negatif terhadap Grup. Grup tidak melakukan lindung nilai atas risiko suku bunga atas arus kas.

Pada tanggal 31 Maret 2023, apabila tingkat suku bunga lebih tinggi/rendah 50 basis poin, dengan asumsi variabel lainnya tidak mengalami perubahan, maka laba sebelum pajak akan turun/naik sebesar Rp 73.301 (31 Desember 2022: Rp 60.154) diakibatkan naik/turunnya beban bunga yang dicatat di laba rugi.

Analisis sensitivitas ditentukan dengan mengasumsikan bahwa perubahan tingkat suku bunga telah terjadi pada tanggal pelaporan dan telah diperhitungkan dalam perhitungan eksposur atas risiko tingkat suku bunga yang dimiliki pada tanggal tersebut.

3. FINANCIAL RISK MANAGEMENT

Financial risk factors

The Group's activities are exposed to a variety of financial risks, such as market risk (interest rate risk), credit risk and liquidity risk. The Group's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Group's financial performance.

a. Market risk

Interest rate risk

The Group is exposed to interest rate risk through the impact of rate changes on loans for working capital and investment loans. Loans at various floating interest rates expose the Group to interest rate risk.

The Group performs a regular review of the impact of interest rate to manage the cash flow interest rate risk through preparation of regular cash flow projections to monitor the payment of borrowings principal and interest. Interest rates are monitored to minimise negative impact on the Group. The Group does not hedge the cash flow interest rate risk.

As at 31 March 2023, if interest rate had been higher/lower by 50 basis points, with all other variables held constant, the profit before tax would have decreased/increased by Rp 73,301 (31 December 2022: Rp 60,154) due to the increase/decrease in interest expense recorded in profit or loss.

The sensitivity analysis has been determined assuming that the change in interest rates had occurred at the reporting date and had been applied to the exposure to interest rate risk that is held on that date.

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3. MANAJEMEN RISIKO KEUANGAN (lanjutan)

Faktor-faktor risiko keuangan (lanjutan)

b. Risiko kredit

Grup memiliki risiko kredit yang terutama berasal dari simpanan di bank dan kerugian yang timbul apabila pelanggan, klien atau pihak lawan yang gagal memenuhi liabilitas kontraktual mereka.

Terkait dengan eksposur kredit atas piutang usaha dari pelanggan, Grup melakukan kesepakatan mengenai jangka waktu pembayaran pada saat pengadaan kontrak kerja dengan para pelanggannya dan memonitor sistem pembayaran dari pelanggan dan telah menerapkan denda kepada pelanggan yang telah melewati masa tenggang pembayaran yang telah ditentukan.

Untuk piutang lain-lain dari pihak ketiga dan pihak berelasi, Grup menerapkan kebijakan untuk memastikan bahwa pihak ketiga dan pihak berelasi memiliki sejarah kredit yang baik. Eksposur kredit dan periode kredit yang diberikan terus dipantau oleh manajemen.

Untuk simpanan di bank, Grup memiliki kebijakan untuk menempatkan dananya hanya di bank-bank dengan reputasi yang baik.

Eksposur maksimum atas risiko kredit tercermin dari nilai tercatat setiap aset keuangan sebagai berikut:

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|---------------------------------|---------------------------------|---------------------------------------|--------------------------------------|
| Kas dan setara kas | 367,112,585 | 1,416,882,110 | Cash and cash equivalents |
| Piutang usaha dari pihak ketiga | 874,173 | 1,580,784 | Trade receivables from third parties |
| Piutang lain-lain: | | | Other receivables: |
| - Pihak berelasi | 451,272,806 | 544,533,424 | Related parties - |
| - Pihak ketiga | 1,384,150,885 | 4,166,410 | Third parties - |
| Deposito berjangka | <u>122,730,384</u> | <u>141,863,802</u> | Time deposits |
| | <u>2,326,140,833</u> | <u>2,109,026,530</u> | |

3. FINANCIAL RISK MANAGEMENT (continued)

Financial risk factors (continued)

b. Credit risk

The Group is exposed to credit risks primarily from deposits in banks and a loss arising from their customers, clients or counter parties that fail to fulfil their contractual obligations.

In respect of credit exposures of trade receivables from customers, the Group makes an agreement on payment terms at the time of procurement contracts with their customers and monitors the customers' payment system and has applied penalties for customers having exceeded the agreed-upon payment term that have been determined.

For other receivables from third parties and related parties, the Group implements policies to ensure that third parties and related parties have an appropriate credit history. The credit exposure and credit terms granted are continuously monitored by management.

For deposits in banks, the Group has a policy to put their funds only in banks with a good reputation.

The maximum exposure to credit risk is reflected in the carrying amount of each financial asset as follows:

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3. MANAJEMEN RISIKO KEUANGAN (lanjutan)

Faktor-faktor risiko keuangan (lanjutan)

c. Risiko likuiditas

Risiko likuiditas muncul dalam situasi di mana Grup mengalami kesulitan dalam memperoleh pendanaan. Manajemen risiko likuiditas berarti menjaga kecukupan saldo kas dan setara kas. Grup mengelola risiko likuiditas dengan terus memantau perkiraan dan arus kas aktual dan mencocokkan profil jatuh tempo aset dan liabilitas keuangan, dan memanfaatkan fasilitas kredit dari bank.

Tabel berikut ini merangkum liabilitas keuangan Grup pada tanggal pelaporan dan mengelompokkan liabilitas tersebut berdasarkan periode yang tersisa sampai dengan tanggal jatuh tempo kontraktual. Jumlah yang diungkapkan dalam tabel adalah arus kas kontraktual yang tidak didiskontokan termasuk estimasi pembayaran bunga.

3. FINANCIAL RISK MANAGEMENT (continued)

Financial risk factors (continued)

c. Liquidity risk

Liquidity risk arises in situations where the Group has difficulties in obtaining funding. Prudence liquidity risk management implies maintaining sufficient cash and cash equivalents. The Group manages liquidity risk by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities, and utilising the credit facilities from the bank.

The table below summarises the Group's financial liabilities at the reporting date and separate these liabilities into relevant maturity groupings based on the remaining period to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows including estimated interest payments.

| | Jatuh tempo kontraktual kewajiban keuangan/ Contractual maturities of financial liabilities | | | | |
|-------------------------|--|--|--|--------------------------|-------------------------|
| | Kurang dari 1 tahun/ Less than 1 year | Antara 1 dan 2 tahun/ Between 1 and 2 years | Antara 2 dan 5 tahun/ Between 2 and 5 years | Jumlah/ Total | |
| 31 Maret 2023 | | | | | 31 March 2023 |
| Utang usaha | 331,106,556 | - | - | 331,106,556 | Trade payables |
| Utang lain-lain | 729,148 | - | - | 729,148 | Other payables |
| Akrual | 186,696 | - | - | 186,696 | Accruals |
| Utang bank | 129,906,195 | 71,046,069 | 296,637,083 | 497,589,347 | Bank loans |
| Liabilitas pembiayaan | | | | | Consumer financing |
| konsumen | 208,836 | 208,836 | 52,209 | 469,881 | loan |
| Liabilitas sewa | <u>5,097,114</u> | <u>1,274,279</u> | - | <u>6,371,393</u> | Lease liabilities |
| | <u>467,234,545</u> | <u>72,529,184</u> | <u>296,689,292</u> | <u>836,453,021</u> | |
| 31 Desember 2022 | | | | | 31 December 2022 |
| Utang usaha | 452,411,039 | - | - | 452,411,039 | Trade payables |
| Utang lain-lain | 1,921,838 | - | - | 1,921,838 | Other payables |
| Akrual | 469,748 | - | - | 469,748 | Accruals |
| Utang bank | 164,128,917 | 68,918,851 | 320,212,120 | 553,259,888 | Bank loans |
| Liabilitas pembiayaan | | | | | Consumer financing |
| konsumen | 208,836 | 208,836 | 104,418 | 522,090 | loan |
| Liabilitas sewa | <u>5,462,082</u> | <u>2,731,041</u> | - | <u>8,193,123</u> | Lease liabilities |
| | <u>624,602,460</u> | <u>71,858,728</u> | <u>320,316,538</u> | <u>1,016,777,726</u> | |

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3. MANAJEMEN RISIKO KEUANGAN (lanjutan)

Faktor-faktor risiko keuangan (lanjutan)

d. Nilai wajar instrumen keuangan

Aset dan liabilitas keuangan Grup terdiri dari kas dan setara kas, piutang usaha dari pihak ketiga, piutang lain-lain, deposito berjangka, utang usaha, utang lain-lain, akrual dan pinjaman. Nilai wajar aset dan liabilitas keuangan ini mendekati nilai tercatatnya karena pengaruh pendiskontoan tidak signifikan.

Estimasi nilai wajar atas utang bank diestimasi berdasarkan ekspektasi nilai arus kas masa depan yang akan dibayar, didiskontokan menggunakan tingkat suku bunga pinjaman yang dapat diperoleh Grup pada tanggal pelaporan.

Pengelolaan risiko modal

Tujuan Grup ketika mengelola modal adalah untuk mempertahankan kelangsungan usaha Grup serta memaksimalkan manfaat bagi pemegang saham dan pemangku kepentingan lainnya.

Grup secara aktif dan rutin menelaah dan mengelola struktur permodalan untuk memastikan struktur modal dan hasil pengembalian ke pemegang saham yang optimal, dengan mempertimbangkan kebutuhan modal masa depan dan efisiensi modal Grup, profitabilitas saat ini dan yang akan datang, proyeksi arus kas operasi, proyeksi belanja modal dan proyeksi peluang investasi yang strategis. Dalam rangka mempertahankan atau menyesuaikan struktur modal, Grup dapat menyesuaikan jumlah dividen yang dibayarkan kepada para pemegang saham, mengeluarkan saham baru atau menjual aset untuk mengurangi utang.

3. FINANCIAL RISK MANAGEMENT (continued)

Financial risk factors (continued)

d. Fair value of financial instruments

The Group's financial assets and liabilities comprises cash and cash equivalents, trade receivables from third parties, other receivables, time deposits, trade payables, other payables, accruals and borrowings. The fair value of these financial assets and liabilities approximates their carrying values as the effect of discounting is not significant.

The fair value of bank loans are estimated on the basis of the discounted value of future cash flows expected to be paid, discounted using rates of interest at which the Group could borrow as at the reporting date.

Capital risk management

The Group's objectives when managing capital are to safeguard the Group's ability to continue as going concern while seeking to maximise benefits to shareholders and other stakeholders.

The Group actively and regularly reviews and manages its capital structure and stockholder return, taking into consideration the future capital requirements and capital efficiency of the Group, prevailing and projected profitability, projected operating cash flows, projected capital expenditures and projected strategic investment opportunities. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to stockholders, issue new shares or sell assets to reduce debt.

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3. MANAJEMEN RISIKO KEUANGAN (lanjutan)

Pengelolaan risiko modal (lanjutan)

Grup memonitor permodalan berdasarkan rasio *gearing*. Rasio ini dihitung dengan membagi jumlah pinjaman neto dengan jumlah modal. Pinjaman neto dihitung dari jumlah pinjaman (termasuk pinjaman jangka pendek dan jangka panjang yang disajikan pada laporan posisi keuangan konsolidasian interim) dikurang kas dan setara kas. Jumlah modal dihitung dari ekuitas seperti yang ada pada laporan posisi keuangan konsolidasian interim.

Rasio *gearing* pada tanggal 31 Maret 2023 dan 31 Desember 2022 adalah sebagai berikut:

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|----------------------|--|--|----------------------------------|
| Jumlah pinjaman | 358,774,832 | 402,840,237 | <i>Total loans</i> |
| Kas dan setara kas | <u>(367,140,446)</u> | <u>(1,417,034,747)</u> | <i>Cash and cash equivalents</i> |
| Pinjaman neto | <u><u>(8,365,614)</u></u> | <u><u>(1,014,194,510)</u></u> | <i>Net debt</i> |
| Ekuitas | <u>7,851,469,863</u> | <u>7,378,214,603</u> | <i>Equity</i> |
| Rasio <i>gearing</i> | <u><u>-</u></u> | <u><u>-</u></u> | <i>Gearing ratio</i> |

3. FINANCIAL RISK MANAGEMENT (continued)

Capital risk management (continued)

The Group monitors capital on the basis of the *gearing ratio*. This ratio is calculated as net debt divided by total equity. Net debt is calculated as total loans (including short-term and long-term loans as shown in the interim consolidated statements of financial position) less cash and cash equivalents. Total equity is calculated as equity as shown in the interim consolidated statements of financial position.

The *gearing ratios* as at 31 March 2023 and 31 December 2022 were as follows:

**4. ESTIMASI DAN PERTIMBANGAN AKUNTANSI
YANG PENTING**

Penyusunan laporan keuangan konsolidasian interim yang sesuai dengan Standar Akuntansi Keuangan di Indonesia mengharuskan manajemen untuk membuat estimasi dan asumsi yang mempengaruhi jumlah aset dan liabilitas yang dilaporkan dan pengungkapan aset dan liabilitas kontinjensi pada tanggal pelaporan, serta jumlah pendapatan dan beban selama tahun pelaporan. Estimasi, asumsi, dan pertimbangan tersebut dievaluasi secara terus menerus dan berdasarkan pengalaman historis dan faktor-faktor lainnya, termasuk harapan peristiwa di masa datang yang diyakini wajar berdasarkan kondisi yang ada.

**4. CRITICAL ACCOUNTING ESTIMATES AND
JUDGMENTS**

The preparation of interim consolidated financial statements in conformity with Indonesian Financial Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the reporting date and the reported amounts of revenue and expenses during the reporting year. Estimates, assumptions and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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**4. ESTIMASI DAN PERTIMBANGAN AKUNTANSI
YANG PENTING (lanjutan)**

Grup telah mengidentifikasi hal-hal berikut dimana diperlukan pertimbangan, estimasi dan asumsi signifikan dan dimana hasil aktual dapat berbeda dari estimasi tersebut jika menggunakan asumsi dan kondisi yang berbeda dan dapat mempengaruhi secara material kinerja keuangan atau posisi keuangan konsolidasian Grup yang dilaporkan dalam tahun mendatang.

Pajak penghasilan dan pajak lainnya

Perhitungan beban pajak penghasilan masing-masing perusahaan dalam Grup memerlukan pertimbangan dan asumsi dalam menentukan penyisihan modal dan pengurangan beban tertentu selama proses pengestimasian. Secara khusus, perhitungan beban pajak penghasilan entitas di dalam Grup yang beroperasi melibatkan penafsiran terhadap Undang-Undang dan peraturan perpajakan yang berlaku.

Penghasilan yang diperoleh perusahaan-perusahaan dalam Grup kadang-kadang dapat dikenakan pajak final dan non-final. Penentuan penghasilan yang dikenakan pajak final dan non-final dan juga biaya pengurang pajak sehubungan dengan penghasilan yang dikenakan pajak non-final memerlukan pertimbangan dan estimasi.

Semua pertimbangan dan estimasi yang dibuat manajemen seperti yang diungkapkan di atas dapat dipertanyakan oleh Direktorat Jenderal Pajak ("DJP"). Sebagai akibatnya, terjadi ketidakpastian dalam penentuan kewajiban pajak. Resolusi posisi pajak yang diambil oleh Grup dapat berlangsung bertahun-tahun dan sangat sulit untuk memprediksi hasil akhirnya. Apabila terdapat perbedaan perhitungan pajak dengan jumlah yang telah dicatat, perbedaan tersebut akan berdampak pada pajak penghasilan di tahun dimana penentuan pajak tersebut dibuat.

**4. CRITICAL ACCOUNTING ESTIMATES AND
JUDGMENTS (continued)**

The Group has identified the following matters under which significant judgments, estimates and assumptions are made and where actual results may differ from these estimates under different assumptions and conditions and may materially affect the consolidated financial performance or financial position of the Group reported in future years.

Income taxes and other taxes

The calculation of income tax expense for each company within the Group requires judgments and assumptions in determining the capital allowances and deductibility of certain expenses during the estimation process. In particular, the calculation of income tax expense for entities within the Group operating involves the interpretation of applicable tax laws and regulations.

The revenue of the entities within the Group is sometimes also subject to both final and non-final income tax. Determining the amount of revenue subject to final and non-final tax as well as expenses relating to revenue from the non-final income tax regime requires judgments and estimates.

All judgments and estimates made by management as discussed above may be challenged by the Directorate General of Taxes ("DGT"). As a result, the ultimate tax determination becomes uncertain. The resolution of tax positions taken by the Group can take several years to complete and, in some cases, it is difficult to predict the ultimate outcome. Where the outcome of these matters is different from the amounts initially recorded, such differences will have an impact on the income tax provision in the year in which this determination is made.

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5. KAS DAN SETARA KAS

5. CASH AND CASH EQUIVALENTS

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|--------------------|---------------------------------|---------------------------------------|---------------|
| Kas | 27,861 | 152,637 | Cash on hand |
| Bank | 266,889,726 | 163,039,103 | Cash in banks |
| Deposito berjangka | <u>100,222,859</u> | <u>1,253,843,007</u> | Time deposits |
| | <u>367,140,446</u> | <u>1,417,034,747</u> | |

a. Bank

a. Cash in banks

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|---|---------------------------------|---------------------------------------|--|
| Rupiah: | | | |
| Pihak berelasi (Catatan 20)/Related party (Note 20) | 120,604,544 | 85,623,685 | |
| Pihak ketiga/Third parties | | | |
| PT Bank Central Asia Tbk | 90,129,228 | 22,927,519 | |
| PT Bank Pan Indonesia Tbk | 10,857,186 | 16,197,633 | |
| PT Bank Negara Indonesia (Persero) Tbk | 9,468,880 | 7,203,109 | |
| PT Bank Permata Tbk | 8,487,752 | 7,732,012 | |
| PT Bank CIMB Niaga Tbk | 6,276,760 | 4,864,622 | |
| PT Bank Danamon Indonesia Tbk | 5,128,868 | 3,765,419 | |
| PT Bank Rakyat Indonesia (Persero) Tbk | 3,744,787 | 1,585,471 | |
| PT Bank Maybank Indonesia Tbk | 3,724,448 | 2,574,414 | |
| PT Bank OCBC NISP Tbk | 3,713,467 | 2,445,595 | |
| PT Bank Nasionalnobu Tbk | 2,901,974 | 4,912,177 | |
| PT Bank UOB Indonesia | 1,162,212 | 2,489,815 | |
| PT Bank Jabar Banten Tbk | 472,553 | 471,652 | |
| PT Bank Mandiri (Persero) Tbk | <u>196,392</u> | <u>234,010</u> | |
| | <u>266,869,051</u> | <u>163,027,133</u> | |
| Dollar Amerika Serikat/US Dollars: | | | |
| Pihak ketiga/Third party | | | |
| PT Bank Negara Indonesia (Persero) Tbk | <u>20,675</u> | <u>11,970</u> | |
| | <u>266,889,726</u> | <u>163,039,103</u> | |

b. Deposito berjangka

b. Time deposits

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|---|---------------------------------|---------------------------------------|--|
| Rupiah: | | | |
| Pihak berelasi (Catatan 20)/Related party (Note 20) | 99,729,307 | 60,843,007 | |
| Pihak ketiga/Third parties | | | |
| PT Bank Rakyat Indonesia (Persero) Tbk | 493,552 | 280,000,000 | |
| PT Bank Tabungan Negara Tbk | - | 378,000,000 | |
| PT Bank Mega Tbk | - | 330,000,000 | |
| PT Bank ICBC Indonesia | <u>-</u> | <u>205,000,000</u> | |
| | <u>100,222,859</u> | <u>1,253,843,007</u> | |

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5. KAS DAN SETARA KAS (lanjutan)

b. Deposito berjangka (lanjutan)

Tingkat suku bunga per tahun deposito berjangka/
Interest rates per annum on time deposits

Pada tanggal 31 Maret 2023 dan 31 Desember
2022, kas dan setara kas tidak digunakan sebagai
jaminan dan dapat ditarik setiap saat.

5. CASH AND CASH EQUIVALENTS (continued)

b. Time deposits (continued)

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 |
|--|---------------------------------|---------------------------------------|
|--|---------------------------------|---------------------------------------|

| | | |
|--|---------------|---------------|
| | 2.00% - 5.50% | 2.25% - 5.50% |
|--|---------------|---------------|

*As at 31 March 2023 and 31 December 2022,
cash and cash equivalents are not used as
collateral and can be withdrawn at any time.*

6. PIUTANG LAIN-LAIN

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 |
|-----------------------------|---------------------------------|---------------------------------------|
| Pihak berelasi (Catatan 20) | 451,272,806 | 544,533,424 |
| Pihak ketiga | 1,384,150,885 | 4,166,410 |
| | 1,835,423,691 | 548,699,834 |

Pada tanggal 31 Maret 2023, piutang lain-lain dari
pihak ketiga terutama merupakan piutang dari PT
Surya Sentosa Gelora Gemilang (Catatan 26).

6. OTHER RECEIVABLES

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 | |
|--|---------------------------------|---------------------------------------|----------------------------------|
| | 451,272,806 | 544,533,424 | <i>Related parties (Note 20)</i> |
| | 1,384,150,885 | 4,166,410 | <i>Third parties</i> |
| | 1,835,423,691 | 548,699,834 | |

*As at 31 March 2023, other receivables from third
parties mainly represent receivables from PT
Surya Sentosa Gelora Gemilang (Note 26).*

7. PERSEDIAAN

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 |
|-----------------------------------|---------------------------------|---------------------------------------|
| Aset lancar | | |
| Barang jadi | 69,346,088 | 70,588,015 |
| Bahan baku | 9,538,841 | 9,558,388 |
| Bahan pembantu | 4,958,077 | 4,934,883 |
| Bangunan dalam konstruksi | 2,293,113,161 | 2,257,048,738 |
| Tanah yang sedang dikembangkan | 4,674,860,878 | 4,730,362,866 |
| Lain-lain | 90,992 | 150,372 |
| | 7,051,908,037 | 7,072,643,262 |

Aset tidak lancar

| | | |
|----------------------------------|----------------|----------------|
| Tanah yang belum dikembangkan | 5,620,747,337 | 5,462,627,040 |
| | 12,672,655,374 | 12,535,270,302 |

Lokasi pengembangan proyek Grup berada di
Tangerang.

7. INVENTORIES

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 | |
|--|---------------------------------|---------------------------------------|-------------------------------------|
| | 69,346,088 | 70,588,015 | Current assets |
| | 9,538,841 | 9,558,388 | <i>Finished goods</i> |
| | 4,958,077 | 4,934,883 | <i>Raw materials</i> |
| | 2,293,113,161 | 2,257,048,738 | <i>Indirect materials</i> |
| | 4,674,860,878 | 4,730,362,866 | <i>Buildings under construction</i> |
| | 90,992 | 150,372 | <i>Land under development</i> |
| | 7,051,908,037 | 7,072,643,262 | <i>Others</i> |

Non-current asset

Undeveloped land

*The Group's project development is located in
Tangerang.*

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7. PERSEDIAAN (lanjutan)

Bangunan dalam konstruksi

Bangunan dalam konstruksi merupakan biaya pembangunan bangunan rumah dan rumah kantor yang masih dalam proses konstruksi. Manajemen berpendapat tidak terdapat hambatan dalam penyelesaian proyek.

Mutasi bangunan dalam konstruksi adalah sebagai berikut:

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|-------------|---------------------------------|---------------------------------------|--------------------------|
| Saldo awal | 2,257,048,738 | 983,415,942 | <i>Beginning balance</i> |
| Penambahan | 240,190,349 | 1,345,841,639 | <i>Additions</i> |
| Pengurangan | <u>(204,125,926)</u> | <u>(72,208,843)</u> | <i>Deductions</i> |
| Saldo akhir | <u>2,293,113,161</u> | <u>2,257,048,738</u> | <i>Ending balance</i> |

Rincian unit dan luas tanah bangunan dalam konstruksi per 31 Maret 2023 sebagai berikut:

| | <u>Jumlah unit/ Total unit</u> | <u>Luas tanah (m²)/ Surface area (m²)</u> | |
|-------------|------------------------------------|---|--------------------|
| Residensial | 2,789 | 291,902 | <i>Residential</i> |
| Komersial | <u>718</u> | <u>129,811</u> | <i>Commercial</i> |
| | <u>3,507</u> | <u>421,713</u> | |

Tanah yang sedang dikembangkan

Mutasi tanah yang sedang dikembangkan adalah sebagai berikut:

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|-------------|---------------------------------|---------------------------------------|--------------------------|
| Saldo awal | 4,730,362,866 | 1,676,822,845 | <i>Beginning balance</i> |
| Penambahan | 137,327,639 | 3,157,968,073 | <i>Additions</i> |
| Pengurangan | <u>(192,829,627)</u> | <u>(104,428,052)</u> | <i>Deductions</i> |
| Saldo akhir | <u>4,674,860,878</u> | <u>4,730,362,866</u> | <i>Ending balance</i> |

Tanah yang sedang dikembangkan seluas 3.204.891 m² merupakan tanah kaveling yang telah siap untuk dijual.

7. INVENTORIES (continued)

Buildings under constructions

Buildings under construction represent construction cost of residential houses and office houses under construction. Management believes that there are no constraints in the completion of the projects.

The movement in buildings under construction is as follows:

The details of unit and surface area of buildings under construction as at 31 March 2023 is as follows:

Land under development

The movement in land under development is as follows:

Land under development with an area measuring 3,204,891 m² is land plots that are ready for sale.

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7. PERSEDIAAN (lanjutan)

Tanah yang belum dikembangkan

Mutasi tanah yang belum dikembangkan adalah sebagai berikut:

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|-------------|---------------------------------|---------------------------------------|--------------------------|
| Saldo awal | 5,462,627,040 | 7,193,698,928 | <i>Beginning balance</i> |
| Penambahan | 304,139,074 | 1,282,424,144 | <i>Additions</i> |
| Pengurangan | <u>(146,018,777)</u> | <u>(3,013,496,032)</u> | <i>Deduction</i> |
| Saldo akhir | <u>5,620,747,337</u> | <u>5,462,627,040</u> | <i>Ending balance</i> |

Tanah yang belum dikembangkan merupakan tanah seluas 4.229.023 m².

Pada tanggal 31 Maret 2023 dan 31 Desember 2022, persediaan barang telah diasuransikan kepada PT Asuransi Tri Pakarta terhadap risiko kebakaran dan risiko lainnya dengan jumlah pertanggungan secara keseluruhan sebesar Rp 60.667.260 dan USD 6.000. Manajemen Grup berpendapat bahwa jumlah pertanggungan tersebut memadai untuk menutupi kemungkinan kerugian yang timbul dari risiko yang dipertanggungjawabkan.

Pada tanggal 31 Maret 2023 dan 31 Desember 2022, persediaan WBS digunakan sebagai jaminan atas perolehan pinjaman fasilitas kredit dari PT Bank Negara Indonesia (Persero) Tbk (Catatan 11).

Berdasarkan hasil penelaahan kondisi persediaan pada akhir tahun, manajemen berkeyakinan bahwa tidak ada cadangan penurunan nilai persediaan yang perlu dibentuk pada tanggal 31 Maret 2023 dan 31 Desember 2022.

7. INVENTORIES (continued)

Undeveloped land

The movement in undeveloped land is as follows:

The undeveloped land is a land areas measuring 4,229,023 m².

As at 31 March 2023 and 31 December 2022, goods inventories were insured with PT Asuransi Tri Pakarta against losses from fire and other risks with insurance coverage amounting to Rp 60,667,260 and USD 6,000. The Group's management believes that the insurance coverage is adequate to cover possible losses arising from such risks.

As at 31 March 2023 and 31 December 2022, the WBS' inventories were used as collateral for the loans obtained from PT Bank Negara Indonesia (Persero) Tbk (Note 11).

Based on the results of inventories review at year-end, management believes that no provision for impairment of inventories should be made as at 31 March 2023 and 31 December 2022.

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8. PERPAJAKAN

a. Pajak dibayar dimuka

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> |
|---------------------------|---------------------------------|---------------------------------------|
| Pajak penghasilan badan: | | |
| - Pasal 25 | 186,749 | - |
| Pajak lain-lain: | | |
| - Pasal 23 | 4,428,890 | 13,258 |
| - Pasal 4(2) | 212,197,770 | 207,558,736 |
| - Pajak pertambahan nilai | 386,451,282 | 334,811,673 |
| - Lain-lain | <u>3,424,637</u> | <u>3,483,084</u> |
| | <u>606,502,579</u> | <u>545,866,751</u> |
| | <u>606,689,328</u> | <u>545,866,751</u> |

b. Utang pajak

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> |
|---------------------------|---------------------------------|---------------------------------------|
| Pajak penghasilan badan: | | |
| - Pasal 25 | 61,120 | 62,815 |
| - Pasal 29 | <u>1,317,007</u> | <u>100,397</u> |
| | <u>1,378,127</u> | <u>163,212</u> |
| Pajak lain-lain: | | |
| - Pasal 21 | 21,491 | 385,310 |
| - Pasal 22 | 37,579 | 12,079 |
| - Pasal 23 | 92,626 | 42,013 |
| - Pasal 4(2) | 12,888,114 | 15,618,248 |
| - Pajak pertambahan nilai | <u>30,884,181</u> | <u>32,706,946</u> |
| | <u>43,923,991</u> | <u>48,764,596</u> |
| | <u>45,302,118</u> | <u>48,927,808</u> |

c. Pajak final

| | <u>2023 (3 Bulan/ 3 Months)</u> | <u>2022⁾ (3 Bulan/ 3 Months)</u> |
|-----------------------------|---|---|
| Penjualan real estat | 859,384,242 | 25,545,464 |
| Sewa lahan | <u>44,703</u> | <u>-</u> |
| | <u>859,428,945</u> | <u>25,545,464</u> |
| Pajak final atas: | | |
| Penjualan real estat (2,5%) | 21,484,607 | 638,636 |
| Sewa lahan (10%) | <u>4,470</u> | <u>-</u> |
| | <u>21,489,077</u> | <u>638,636</u> |

8. TAXATION

a. Prepaid taxes

Corporate income taxes:
Article 25 -

Other taxes:
Article 23 -
Article 4(2) -
Value added tax -
Others -

b. Taxes payable

Corporate income taxes:
Article 25 -
Article 29 -

Other taxes:
Article 21 -
Article 22 -
Article 23 -
Article 4(2) -
Value added tax -

c. Final tax

Real estate sales
Land rental

Final tax on:
Real estate sales (2.5%)
Land rental (10%)

⁾ Disajikan kembali, lihat Catatan 25.

⁾ As restated, see Note 25.

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8. PERPAJAKAN (lanjutan)

8. TAXATION (continued)

d. Beban pajak penghasilan

d. Income tax expense

| | 2023 (3 Bulan)/ (3 Months) | 2022⁾ (3 Bulan)/ (3 Months) | |
|----------------------|---|---|---------------------|
| Perseroan | | | The Company |
| Kini | 1,065,441 | 2,126 | Current |
| Tangguhan | - | - | Deferred |
| | <u>1,065,441</u> | <u>2,126</u> | |
| Entitas anak | | | Subsidiaries |
| Kini | 151,169 | 163,940 | Current |
| Tangguhan | - | - | Deferred |
| | <u>151,169</u> | <u>163,940</u> | |
| Konsolidasian | | | Consolidated |
| Kini | 1,216,610 | 166,066 | Current |
| Tangguhan | - | - | Deferred |
| | <u>1,216,610</u> | <u>166,066</u> | |

Rekonsiliasi antara laba konsolidasian sebelum pajak penghasilan dengan penghasilan kena pajak Perseroan untuk periode yang berakhir 31 Maret 2023 dan 2022 adalah sebagai berikut:

The reconciliation between consolidated profit before income tax and the Company's taxable income for the periods ended 31 March 2023 and 2022 are as follows:

| | 2023 (3 Bulan)/ (3 Months) | 2022⁾ (3 Bulan)/ (3 Months) | |
|--|---|---|--|
| Laba konsolidasian sebelum pajak penghasilan | 447,401,747 | 847,133 | Consolidated profit before income tax |
| Laba sebelum pajak penghasilan entitas anak | <u>(442,558,833)</u> | <u>(837,469)</u> | Profit before tax of subsidiaries |
| Laba sebelum pajak penghasilan Perseroan | 4,842,914 | 9,664 | Profit before income tax of the Company |
| Penyesuaian pajak | - | - | Tax adjustments |
| Penghasilan kena pajak | <u>4,842,914</u> | <u>9,664</u> | Taxable income |
| Beban pajak penghasilan kini Perseroan | <u>1,065,441</u> | <u>2,126</u> | Current income tax expenses of the Company |

⁾ Disajikan kembali, lihat Catatan 25.

⁾ As restated, see Note 25.

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8. PERPAJAKAN (lanjutan)

d. Beban pajak penghasilan (lanjutan)

Berdasarkan Pasal 31E Undang-Undang No. 36 Tahun 2008, wajib pajak badan dalam negeri dengan peredaran bruto sampai dengan Rp 50.000.000 mendapat fasilitas berupa pengurangan tarif pajak sebesar 50% yang dikenakan atas penghasilan kena pajak dari bagian peredaran bruto sampai dengan Rp 4.800.000.

Dalam laporan keuangan konsolidasian interim ini, jumlah penghasilan kena pajak didasarkan atas perhitungan sementara, karena Perseroan belum menyampaikan Surat Pemberitahuan Tahunan pajak penghasilan badan.

Rekonsiliasi antara hasil perkalian laba konsolidasian sebelum pajak penghasilan dengan tarif pajak yang berlaku dan beban pajak penghasilan konsolidasian adalah sebagai berikut:

| | 2023 (3 Bulan)/ (3 Months) | 2022¹⁾ (3 Bulan)/ (3 Months) | |
|--|---|--|--|
| Laba konsolidasian sebelum pajak penghasilan | 447,401,747 | 847,133 | <i>Consolidated profit before income tax</i> |
| Laba sebelum pajak penghasilan entitas anak | (442,558,833) | (837,469) | <i>Profit before tax of subsidiaries</i> |
| Laba sebelum pajak penghasilan Perseroan | 4,842,914 | 9,664 | <i>Profit before income tax of the Company</i> |
| Pajak dihitung dengan tarif pajak yang berlaku | 1,065,441 | 2,126 | <i>Tax calculated at applicable tax rate</i> |
| Pengaruh pajak atas: | | | <i>Tax effects of:</i> |
| Perbedaan tetap | - | - | <i>Permanent difference</i> |
| Penyesuaian | - | - | <i>Adjustment</i> |
| Jumlah beban pajak Perseroan | 1,065,441 | 2,126 | <i>Total tax expense of the Company</i> |
| Jumlah beban pajak entitas anak | 151,169 | 163,940 | <i>Total tax expense of the subsidiaries</i> |
| Jumlah beban pajak Grup | 1,216,610 | 166,066 | <i>Total tax expense of the Group</i> |

¹⁾ Disajikan kembali, lihat Catatan 25.

¹⁾ As restated, see Note 25.

8. TAXATION (continued)

d. Income tax expense (continued)

Based on Article 31E of Law No. 36 of 2008, resident corporate tax payers with a gross revenue up to Rp 50,000,000 are granted a facility in the form of rate reduction at 50% of the tax rate imposed on taxable income from the part of the gross revenue up to Rp 4,800,000.

In these interim consolidated financial statements, the amount of taxable income is based on preliminary calculations, as the Company has not yet submitted its corporate income tax returns.

The reconciliation between the theoretical tax amount on the consolidated profit before income tax and the consolidated income tax expense is as follows:

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8. PERPAJAKAN (lanjutan)

8. TAXATION (continued)

e. Aset pajak tangguhan

e. Deferred tax assets

| | 31 Maret/March 2023 | | | | |
|--|--|--|---|--|--|
| | Saldo awal/ Beginning balance | Dikreditkan/ (dibebankan) ke laporan laba rugi/ Credited/ (charged) to profit or loss | Dibebankan ke pendapatan komprehensif lain/ Charge to other comprehensive income | Saldo akhir/ Ending balance | |
| Perseroan | | | | | The Company |
| Liabilitas imbalan kerja | 115,627 | - | - | 115,627 | Employee benefit obligations |
| Perbedaan antara nilai buku bersih aset tetap komersial dan fiskal | (23,989) | - | - | (23,989) | Difference between commercial and fiscal fixed assets net book value |
| | <u>91,638</u> | - | - | <u>91,638</u> | |
| Entitas anak (WBS) | | | | | Subsidiary (WBS) |
| Liabilitas imbalan kerja | 650,405 | - | - | 650,405 | Employee benefit obligations |
| Perbedaan antara nilai buku bersih aset tetap komersial dan fiskal | (180,961) | - | - | (180,961) | Difference between commercial and fiscal fixed assets net book value |
| | <u>469,444</u> | - | - | <u>469,444</u> | |
| | <u>561,082</u> | - | - | <u>561,082</u> | |
| | | | | | |
| | 31 Desember/December 2022 | | | | |
| | Saldo awal/ Beginning balance | Dikreditkan/ (dibebankan) ke laporan laba rugi/ Credited/ (charged) to profit or loss | Dibebankan ke pendapatan komprehensif lain/ Charge to other comprehensive income | Saldo akhir/ Ending balance | |
| Perseroan | | | | | The Company |
| Liabilitas imbalan kerja | 198,776 | (73,981) | (9,168) | 115,627 | Employee benefit obligations |
| Perbedaan antara nilai buku bersih aset tetap komersial dan fiskal | (25,789) | 1,800 | - | (23,989) | Difference between commercial and fiscal fixed assets net book value |
| | <u>172,987</u> | <u>(72,181)</u> | <u>(9,168)</u> | <u>91,638</u> | |
| Entitas anak (WBS) | | | | | Subsidiary (WBS) |
| Liabilitas imbalan kerja | 694,275 | 11,437 | (55,307) | 650,405 | Employee benefit obligations |
| Perbedaan antara nilai buku bersih aset tetap komersial dan fiskal | (181,094) | 133 | - | (180,961) | Difference between commercial and fiscal fixed assets net book value |
| | <u>513,181</u> | <u>11,570</u> | <u>(55,307)</u> | <u>469,444</u> | |
| | <u>686,168</u> | <u>(60,611)</u> | <u>(64,475)</u> | <u>561,082</u> | |

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8. PERPAJAKAN (lanjutan)

e. Aset pajak tangguhan (lanjutan)

BKS dan entitas anaknya tidak mengakui pajak tangguhan, karena mayoritas pendapatan BKS dan entitas anaknya dikenakan pajak final.

f. Administrasi

Berdasarkan Undang-undang Perpajakan yang berlaku di Indonesia, setiap entitas dalam Grup menghitung, menetapkan dan membayar sendiri besarnya jumlah pajak yang terutang. Direktorat Jenderal Pajak dapat menetapkan atau mengubah kewajiban pajak dalam batas waktu lima tahun sejak saat terhutangnya pajak.

8. TAXATION (continued)

e. Deferred tax assets (continued)

BKS dan its subsidiaries did not recognise any deferred tax, because the majority of BKS and its subsidiaries' revenues were subjected to final tax.

f. Administration

Under the taxation laws in Indonesia, each entity within the Group submits tax returns on the basis of self assessment. The Directorate General of Taxes may assess or amend taxes within five years of the time of the tax becomes due.

9. UTANG USAHA

| | <u>31 Maret/ March 2023</u> |
|-----------------------------|---------------------------------|
| Pihak berelasi (Catatan 20) | 1,955,845 |
| Pihak ketiga | <u>329,150,711</u> |
| | <u>331,106,556</u> |

Utang usaha terutama merupakan utang kepada kontraktor dan pemasok dengan jangka waktu kredit berkisar antara 60 sampai dengan 90 hari.

Seluruh utang usaha dalam mata uang Rupiah.

9. TRADE PAYABLES

| | <u>31 Desember/ December 2022</u> | |
|--|---------------------------------------|-------------------------|
| | 46,035 | Related party (Note 20) |
| | <u>452,365,004</u> | Third parties |
| | <u>452,411,039</u> | |

Trade payables mainly represents payable to contractors and suppliers with credit terms of between 60 and 90 days.

All trade payables are in Rupiah currency.

10. UANG MUKA PELANGGAN

| | <u>31 Maret/ March 2023</u> |
|-------------------------------------|---------------------------------|
| Pihak berelasi (Catatan 20) | |
| Uang muka penjualan real estat | 1,339,803,755 |
| Pihak ketiga | |
| Uang muka penjualan real estat | 6,315,014,632 |
| Uang muka penjualan hasil perikanan | 72,445,430 |
| Titipan pelanggan | <u>2,457,853</u> |
| | <u>7,729,721,670</u> |

Uang muka penjualan real estat merupakan uang muka sehubungan dengan penjualan tanah kaveling, rumah tinggal, rumah kantor dan gudang.

10. ADVANCES FROM CUSTOMERS

| | <u>31 Desember/ December 2022</u> | |
|--|---------------------------------------|--------------------------------|
| | 1,163,142,590 | Related parties (Note 20) |
| | 6,388,945,505 | Real estate sales advances |
| | 71,492,267 | Third parties |
| | <u>887,719</u> | Real estate sales advances |
| | <u>7,624,468,081</u> | Fishery product sales advances |
| | | Customers' deposits |

Real estate sales advances represent advances receipts from the sale of land plots, residential houses, office houses and warehouse.

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10. UANG MUKA PELANGGAN (lanjutan)

Titipan pelanggan merupakan penerimaan dari pelanggan real estat yang belum teridentifikasi atau yang belum dialokasikan ke transaksi terkait.

10. ADVANCES FROM CUSTOMERS (continued)

Customers' deposits represent receipts from real estate customers which not yet identified or not yet allocated to the respective transactions.

11. UTANG BANK

a. Utang bank jangka pendek

Pada tanggal 30 Agustus 2022, WBS memperoleh fasilitas kredit modal kerja dari PT Bank Negara Indonesia (Persero) Tbk dengan maksimum kredit sebesar Rp 10.000.000, dimana jangka waktu kredit selama 12 bulan dengan tingkat suku bunga 8% per tahun.

Pada tanggal 31 Maret 2023, saldo utang bank jangka pendek sebesar Rp 10.000.000 (31 Desember 2022: Rp 10.000.000).

11. BANK LOANS

a. Short-term bank loan

On 30 August 2022, WBS obtained working capital credit facility from PT Bank Negara Indonesia (Persero) Tbk with a maximum credit of Rp 10,000,000 whereby the credit period is twelve-months and bears interest of 8% per annum.

As at 31 March 2023, the short-term bank loan amounted to Rp 10,000,000 (31 December 2022: Rp 10,000,000).

b. Utang bank jangka panjang

b. Long-term bank loan

| Kreditur/ Creditor | Suku bunga tahunan/ Annual interest rate | Jumlah tercatat/ Carrying amount | | Total fasilitas/ Total facilities | | Jangka waktu/ Period |
|--|---|-------------------------------------|-------------------------------|--------------------------------------|-------------------------------|--------------------------|
| | | 31 Maret/ March 2023 | 31 Desember/ December 2022 | 31 Maret/ March 2023 | 31 Desember/ December 2022 | |
| Jual beli atas tagihan (Cessie)/Sale and purchase on bills (Cessie) | | | | | | |
| PT Bank Artha Graha Internasional Tbk (Catatan 20)/ (Note 20) | 6.50% - 11.50% | 216,041,784 | 253,293,941 | 326,699,619 | 404,923,480 | 30 Jul 20 - 31 Des 33 |
| PT Bank Nationalnobu Tbk | 6.50% - 8.75% | 86,933,601 | 94,091,631 | 102,820,510 | 122,564,081 | 30 May 22 - 31 Mar 32 |
| PT Bank Negara Indonesia (Persero) Tbk | 8.25% | <u>34,548,557</u> | <u>35,610,843</u> | 52,370,747 | 48,559,473 | 27 Apr 22 - 25 Apr 32 |
| | | <u>337,523,942</u> | <u>382,996,415</u> | | | |
| Kredit modal kerja/ Working capital credit | | | | | | |
| PT Bank Negara Indonesia (Persero) Tbk | 10.00% - 11.75% | <u>4,660,127</u> | <u>2,030,799</u> | 14,000,000 | 10,000,000 | 27 Dec 18 - 25 Dec 23 |
| | | <u>4,660,127</u> | <u>2,030,799</u> | | | |
| | | <u>342,184,069</u> | <u>385,027,214</u> | | | |
| Dikurangi: porsi jangka pendek/ Less: current portion | | <u>(98,543,927)</u> | <u>(123,005,487)</u> | | | |
| Bagian jngka panjang/ Long-term portion | | <u>243,640,142</u> | <u>262,021,727</u> | | | |

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11. UTANG BANK (lanjutan)

b. Utang bank jangka panjang (lanjutan)

Sesuai dengan perjanjian pinjaman kredit modal kerja, debitur diwajibkan memenuhi kewajiban-kewajiban tertentu seperti batasan rasio keuangan. Grup telah memenuhi batasan-batasan yang diwajibkan dalam perjanjian kredit.

Pinjaman kredit modal kerja jangka pendek dan jangka panjang dari PT Bank Negara Indonesia (Persero) Tbk dijamin dengan aset tetap, piutang usaha dan persediaan milik WBS (Catatan 7).

11. BANK LOANS (continued)

b. Long-term bank loan (continued)

As specified by the working capital credit agreements, the borrowers are required to comply with certain covenants, such as financial ratio covenants. The Group has complied with the covenants required in the credit agreements.

Short-term and long-term working capital credits from PT Bank Negara Indonesia (Persero) Tbk were secured by fixed assets, trade receivables and inventories owned by WBS (Note 7).

12. LIABILITAS IMBALAN KERJA

Liabilitas imbalan kerja jangka panjang Grup hanya berhubungan dengan liabilitas imbalan pascakerja. Imbalan ini tidak didanai.

Liabilitas imbalan kerja jangka panjang Grup tanggal 31 Desember 2022 dihitung oleh Kantor Konsultan Aktuaria Steven & Mourits, sedangkan liabilitas imbalan kerja jangka panjang Grup yang diakui di laporan keuangan konsolidasian interim pada tanggal 31 Maret 2023 dan beban imbalan kerja untuk periode tiga bulan yang berakhir pada tanggal 31 Maret 2023 adalah berdasarkan proyeksi yang dihitung oleh Kantor Konsultan Aktuaria Steven & Mourits.

Penilaian aktuaris dihitung dengan menggunakan metode *projected-unit-credit* yang berdasarkan asumsi-asumsi signifikan berikut:

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|---------------------------------|---------------------------------|---------------------------------------|------------------------|
| Tingkat diskonto | 7.20% - 7.60% | 7.20% - 7.60% | Discount rate |
| Kenaikan gaji di masa mendatang | 6.00% - 8.50% | 6.00% - 8.50% | Future salary increase |

12. EMPLOYEE BENEFIT OBLIGATIONS

Long-term employee benefits liabilities of the Group are related only to post-employment benefits liabilities. These benefits are not funded.

The Group's long-term employee benefit obligations as at 31 December is valued by Kantor Konsultan Aktuaria Steven & Mourits, while the Group's long-term employee benefit obligations in the interim consolidated financial statements as at 31 March 2023 and post-employment benefits expense for the three-month period ended 31 March 2023 are based on the projections calculated by Kantor Konsultan Aktuaria Steven & Mourits.

The actuarial valuation was determined using the *projected-unit-credit* method, which considered the following significant assumptions:

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12. LIABILITAS IMBALAN KERJA (lanjutan)

**12. EMPLOYEE BENEFIT OBLIGATIONS
(continued)**

Mutasi nilai kini liabilitas imbalan kerja sebagai berikut:

The changes in the present value of employee benefits liabilities are as follows:

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|--|--|--|--|
| Saldo awal | 29,190,677 | 10,197,328 | <i>Beginning balance</i> |
| Dampak dari perubahan atribusi imbalan pada periode jasa | - | (1,391,335) | <i>Impact of changes in the attributing benefit to period of service</i> |
| Biaya jasa kini | 981,977 | 4,258,541 | <i>Current service cost</i> |
| Biaya bunga | 448,872 | 600,890 | <i>Interest cost</i> |
| Pengukuran kembali liabilitas imbalan kerja | - | 18,008,431 | <i>Remeasurement of employee benefit obligations</i> |
| Biaya jasa lalu atas perubahan imbalan | - | 12,446 | <i>Past service costs due to changes in benefits</i> |
| Biaya terminasi | - | 45,225 | <i>Termination cost</i> |
| Pembayaran tahun berjalan | - | (1,416,923) | <i>Payment during the year</i> |
| Pengukuran kembali | - | (1,123,926) | <i>Remeasurement</i> |
| Saldo akhir | <u>30,621,526</u> | <u>29,190,677</u> | <i>Ending balance</i> |

Jumlah yang diakui pada laporan laba rugi adalah sebagai berikut:

The amounts recognised in the profit or loss are as follows:

| | <u>2023 (3 Bulan)/ (3 Months)</u> | <u>2022 (3 Bulan)/ (3 Months)</u> | |
|---------------------|--|--|---------------------------------|
| Beban imbalan kerja | <u>1,430,849</u> | <u>29,350</u> | <i>Employee benefit expense</i> |

Durasi rata-rata tertimbang dari liabilitas imbalan pasti pada tanggal 31 Maret 2023 dan 31 Desember 2022 adalah 15,91 tahun.

The weighted average duration of the defined benefit obligation as at 31 March 2023 and 31 December 2022 were 15.91 years.

Analisis estimasi jatuh tempo pembayaran imbalan tidak didiskontokan adalah sebagai berikut:

The expected maturity analysis of undiscounted benefit payments is as follows:

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|---------------------------|--|--|-----------------------------------|
| Kurang dari satu tahun | 8,656,430 | 8,656,430 | <i>Less than a year</i> |
| Antara satu dan dua tahun | 562,483 | 562,483 | <i>Between one and two years</i> |
| Antara dua dan lima tahun | 12,015,770 | 12,015,770 | <i>Between two and five years</i> |
| Lebih dari lima tahun | 150,309,418 | 150,309,418 | <i>Beyond five years</i> |

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12. LIABILITAS IMBALAN KERJA (lanjutan)

Analisa sensitivitas terhadap asumsi utama yang digunakan dalam menentukan liabilitas imbalan kerja adalah sebagai berikut:

**12. EMPLOYEE BENEFIT OBLIGATIONS
(continued)**

The sensitivity analysis to the key assumptions used in determining employee benefits obligations are as follows:

| | Perubahan asumsi/ <i>Change in assumptions</i> | Saldo liabilitas imbalan kerja/ <i>Employee benefit obligations balance</i> | | |
|---------------------------------|--|---|---|-------------------------------|
| | | Kenaikan asumsi/ <i>Increase in assumption</i> | Penurunan asumsi/ <i>Decrease in assumption</i> | |
| Tingkat diskonto | 1% | (1,748,189) | 1,982,613 | <i>Discount rate</i> |
| Kenaikan gaji di masa mendatang | 1% | 2,119,596 | (1,889,893) | <i>Future salary increase</i> |

Analisa sensitivitas di atas didasarkan pada perubahan atas satu asumsi aktuarial dimana semua asumsi lainnya dianggap konstan. Dalam prakteknya, hal ini jarang terjadi dan perubahan beberapa asumsi mungkin saling berkorelasi.

The above sensitivity analysis is based on a change in an assumption while holding all other assumptions constant. In practice, this is unlikely to occur, and changes in some of the assumptions may be correlated.

Manajemen telah menelaah asumsi yang digunakan dan berkeyakinan bahwa liabilitas imbalan kerja jangka panjang tersebut telah memadai untuk menutupi liabilitas imbalan kerja Grup.

Management has reviewed the assumptions used and believes that long-term employee benefits liabilities are adequate to cover the Group's employee benefits liabilities.

13. MODAL SAHAM

Berdasarkan Laporan dari Biro Administrasi Efek, PT Adimitra Jasa Korpora, susunan pemegang saham pada tanggal 31 Maret 2023 dan 31 Desember 2022 adalah sebagai berikut:

13. SHARE CAPITAL

Based on the Report from a Stock Administration Bureau, PT Adimitra Jasa Korpora, the details of shares ownership as at 31 March 2023 and 31 December 2022 are as follows:

| <u>Pemegang saham/ Shareholders</u> | <u>Jumlah saham/ Number of shares</u> | <u>Persentase kepemilikan/ Percentage of ownership</u> | <u>Nilai nominal/ Nominal value</u> |
|---|---|--|---|
| PT Multi Artha Pratama | 11,916,115,044 | 88.07% | 1,191,611,504 |
| Masyarakat (masing-masing dibawah 5%)/ <i>Public (each less than 5%)</i> | 1,613,884,956 | 11.93% | 161,388,496 |
| | <u>13,530,000,000</u> | <u>100.00%</u> | <u>1,353,000,000</u> |

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13. MODAL SAHAM (lanjutan)

Berdasarkan Akta Notaris No. 10 dari Fathiah Helmi S.H. tanggal 25 Agustus 2022, Perseroan melakukan peningkatan modal ditempatkan dan disetor penuh dari 410.000.000 saham menjadi 13.530.000.000 saham. Akta perubahan tersebut telah dilaporkan kepada Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-AH.01.03-0283139 tanggal 25 Agustus 2022.

13. SHARE CAPITAL (continued)

Based on Notarial Deed No. 10 of Fathiah Helmi S.H. dated 25 August 2022, the Company increased the issued and fully paid capital from 410,000,000 shares to 13,530,000,000 shares. The amendment deed had been reported to the the Minister of Law and Human Rights of the Republic of Indonesia in Decision Letter No. AHU-AH.01.03-0283139 dated 25 August 2022.

14. TAMBAHAN MODAL DISETOR

Rincian tambahan modal disetor per 31 Maret 2023 dan 31 Desember 2022 sebagai berikut:

14. ADDITIONAL PAID-IN CAPITAL

The detail of additional paid-in capital as at 31 March and 31 December 2022 are as follows:

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 | |
|--|---------------------------------|---------------------------------------|--|
| Agio saham | 5,238,338,503 | 5,238,338,503 | |
| Selisih nilai transaksi restrukturisasi entitas sepengendali | (4,707,672,728) | (4,707,672,728) | <i>Stock premium Difference in value of restructuring transactions among entities under common control</i> |
| Pengampunan pajak | 116,000 | 116,000 | <i>Tax amnesty</i> |
| | 530,781,775 | 530,781,775 | |

a. Agio saham

Pada tanggal 23 Agustus 2022, Perseroan melakukan Penawaran Umum Terbatas I dengan memberikan Hak Memesan Efek Terlebih Dahulu (PMHMETD I) sebanyak 13.120.000.000 saham baru biasa atas nama yang dikeluarkan dari portepel Perseroan dengan harga penawaran sebesar Rp 500 (nilai penuh) per saham.

a. Stock premium

On 23 August 2022, the Company conducted a Limited Public Offering I by granting Pre-emptive Rights (PMHMETD I) of 13,120,000,000 new registered shares from the Company's portfolio with an offering price of Rp 500 (full amount) per share.

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14. TAMBAHAN MODAL DISETOR (lanjutan)

14. ADDITIONAL PAID-IN CAPITAL (continued)

a. Agio saham (lanjutan)

a. Stock premium (continued)

Rincian agio saham atas PMHMETD I
tersebut sebagai berikut:

*The details of stock premium on PMHMETD
I is as follows:*

| | |
|----------------------|--------------------|
| Jumlah yang diterima | 6,560,000,000 |
| Nilai nominal saham | (1,312,000,000) |
| Biaya emisi saham | <u>(9,661,497)</u> |

*The amount received
Par value of the shares
Stock issuance cost*

Agio saham 5,238,338,503

Stock premium

**b. Selisih nilai transaksi restrukturisasi
entitas sependangali**

**b. Difference in value of restructuring
transactions among entities under
common control**

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|---------------------------|---------------------------------|---------------------------------------|---------------------------|
| PT Windublambangan Sejati | 68,592 | 68,592 | PT Windublambangan Sejati |
| PT Bangun Kosambi Sukses | <u>(4,707,741,320)</u> | <u>(4,707,741,320)</u> | PT Bangun Kosambi Sukses |
| | <u>(4,707,672,728)</u> | <u>(4,707,672,728)</u> | |

Berdasarkan Akta Notaris No. 10 dari Fathiah Helmi S.H. tanggal 25 Agustus 2022, Perseroan melakukan investasi pada BKS sebesar Rp 6.499.920.900 (104.082 saham) yang mewakili kepentingan sebesar 51%.

Based on Notarial Deed No. 10 of Fathiah Helmi S.H. dated 25 August 2022, the Company has invested in BKS amounting to Rp 6,499,920,900 (104,082 shares) representing the ownership of 51%.

BKS merupakan entitas sependangali dengan Perseroan, dimana entitas sependangali terakhir adalah PT Agung Sedayu dan PT Tunas Mekar Jaya. Hubungan sependangalian ini tidak bersifat sementara.

BKS is an entity under common control with the Company, which the ultimate controller are PT Agung Sedayu and PT Tunas Mekar Jaya. The under common control relationship is not temporary.

Perhitungan selisih nilai transaksi restrukturisasi entitas sependangali atas penyertaan saham tersebut adalah sebagai berikut:

The calculation of the difference in value of restructuring transactions among entites under common control for the investment are as follows:

| | |
|-----------------|------------------------|
| Biaya perolehan | 6,499,920,900 |
| Nilai buku | <u>(1,792,179,580)</u> |
| | <u>4,707,741,320</u> |

*Acquisition cost
Book value*

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15. KEPENTINGAN NONPENGENDALI

15. NON-CONTROLLING INTERESTS

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|------------------------------------|---------------------------------|---------------------------------------|--|
| Saldo awal | 5,355,073,208 | 278,633 | <i>Beginning balance</i> |
| Pengalihan investasi | 9,750,000 | - | <i>Investment transfer</i> |
| Uang muka setoran modal | 17,320,123 | 92,051,279 | <i>Capital contribution in advance</i> |
| Bagian laba tahun berjalan | 266,589,344 | 150,528,642 | <i>Share of profit of the year</i> |
| Saldo dari <i>merging entities</i> | <u>-</u> | <u>5,112,214,654</u> | <i>Balance from merging entities</i> |
| Saldo akhir | <u>5,648,732,675</u> | <u>5,355,073,208</u> | <i>Ending balance</i> |

a. Kepentingan nonpengendali atas aset neto entitas anak

a. Non-controlling interest in net assets of subsidiaries

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|----------------------|---------------------------------|---------------------------------------|-----------------------------|
| BKS dan entitas anak | 5,638,402,034 | 5,354,767,421 | <i>BKS and subsidiaries</i> |
| WBS | <u>10,330,641</u> | <u>305,787</u> | <i>WBS</i> |
| | <u>5,648,732,675</u> | <u>5,355,073,208</u> | |

b. Kepentingan nonpengendali atas laba bersih entitas anak

b. Non-controlling interest in net income of subsidiaries

| | <u>2023 (3 Bulan/ 3 Months)</u> | <u>2022 (3 Bulan/ 3 Months)</u> | |
|----------------------|---|---|-----------------------------|
| BKS dan entitas anak | 266,314,490 | - | <i>BKS and subsidiaries</i> |
| WBS | <u>274,854</u> | <u>5,785</u> | <i>WBS</i> |
| | <u>266,589,344</u> | <u>5,785</u> | |

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15. KEPENTINGAN NONPENGENDALI (lanjutan)

Berikut adalah ringkasan informasi keuangan entitas anak dari Grup yang memiliki kepentingan nonpengendali yang material terhadap Grup yaitu BKS dan entitas anak.

15. NON-CONTROLLING INTERESTS (continued)

Set out below is the summarised financial information for the Group's material subsidiaries that have non-controlling interests that are material to the Group which is BKS and subsidiaries.

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|---|--|--|---|
| Aset lancar | 9,730,074,597 | 9,480,823,885 | <i>Current assets</i> |
| Aset tidak lancar | <u>6,415,401,982</u> | <u>6,274,710,126</u> | <i>Non-current assets</i> |
| Jumlah aset | <u>16,145,476,579</u> | <u>15,755,534,011</u> | <i>Total assets</i> |
| Liabilitas jangka pendek | 8,133,339,404 | 8,182,642,915 | <i>Current liabilities</i> |
| Liabilitas jangka panjang | 270,084,696 | 290,258,622 | <i>Non-current liabilities</i> |
| Ekuitas yang dapat diatribusikan kepada pemilik entitas induk | 4,124,705,955 | 3,780,129,125 | <i>Equity attributable to owners of the Company</i> |
| Kepentingan nonpengendali | <u>3,617,346,524</u> | <u>3,502,503,349</u> | <i>Non-controlling interests</i> |
| Jumlah liabilitas dan ekuitas | <u>16,145,476,579</u> | <u>15,755,534,011</u> | <i>Total liabilities and equity</i> |
| | <u>2023 (3 Bulan)/ (3 Months)</u> | <u>2022 (3 Bulan)/ (3 Months)</u> | |
| Pendapatan | 859,428,945 | 25,545,464 | <i>Revenues</i> |
| Laba bersih periode berjalan | 442,099,882 | 95,061 | <i>Net profit for the period</i> |
| Efek penyesuaian laba <i>merging entities</i> | - | 16,369,812 | <i>Effect of adjustment of profit from merging entities</i> |
| Laba komprehensif lain, setelah pajak | <u>-</u> | <u>-</u> | <i>Other comprehensive income, net of tax</i> |
| Jumlah laba komprehensif periode berjalan | <u>442,099,882</u> | <u>16,464,873</u> | <i>Total comprehensive income for the period</i> |
| Laba yang dapat diatribusikan kepada: | | | <i>Profit attributable to:</i> |
| - Pemilik entitas induk | 344,576,830 | - | <i>Owners of the parent -</i> |
| - Kepentingan nonpengendali | <u>97,523,052</u> | <u>16,464,873</u> | <i>Non-controlling interests -</i> |
| Jumlah | <u>442,099,882</u> | <u>16,464,873</u> | <i>Total</i> |
| Jumlah laba komprehensif diatribusikan kepada: | | | <i>Total comprehensive income attributable to:</i> |
| - Pemilik entitas induk | 344,576,830 | - | <i>Owners of the parent -</i> |
| - Kepentingan nonpengendali | <u>97,523,052</u> | <u>16,464,873</u> | <i>Non-controlling interests -</i> |
| Jumlah | <u>442,099,882</u> | <u>16,464,873</u> | <i>Total</i> |

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16. PENDAPATAN NETO

16. NET REVENUES

| | 2023 (3 Bulan)/ (3 Months) | 2022⁾ (3 Bulan)/ (3 Months) | |
|----------------------------------|---|---|---|
| Pendapatan real estat | | | <i>Real estate revenues</i> |
| Tanah kaveling dan rumah tinggal | 858,037,220 | 23,892,727 | <i>Land plots and residential houses</i> |
| Sewa lahan | 44,703 | - | <i>Land rental</i> |
| Lainnya | <u>1,347,022</u> | <u>1,652,737</u> | <i>Others</i> |
| | <u>859,428,945</u> | <u>25,545,464</u> | |
| Penjualan barang | 56,899,635 | 87,967,727 | <i>Sales of goods</i> |
| Jasa pembekuan dan penyimpanan | <u>2,907,065</u> | <u>2,157,769</u> | <i>Freezing and cold storage services</i> |
| | <u><u>919,235,645</u></u> | <u><u>115,670,960</u></u> | |

Seluruh penjualan dilakukan kepada pihak ketiga.

All sales were made to third parties.

17. BEBAN POKOK PENDAPATAN

17. COST OF REVENUES

| | 2023 (3 Bulan)/ (3 Months) | 2022⁾ (3 Bulan)/ (3 Months) | |
|--|---|---|--|
| Beban pokok penjualan | | | <i>Cost of goods sold</i> |
| Bahan baku | | | <i>Raw materials</i> |
| Awal tahun | 9,558,388 | 53,699,621 | <i>At beginning of year</i> |
| Pembelian | 46,557,913 | 93,618,930 | <i>Purchases</i> |
| Akhir tahun | <u>(9,538,841)</u> | <u>(47,455,594)</u> | <i>At end of year</i> |
| Bahan baku yang digunakan | 46,577,460 | 99,862,957 | <i>Raw material used</i> |
| Biaya tenaga kerja | 2,939,334 | 3,695,181 | <i>Labor costs</i> |
| Biaya produksi tidak langsung | <u>3,918,456</u> | <u>8,199,024</u> | <i>Factory overhead costs</i> |
| Jumlah biaya produksi | 53,435,250 | 111,757,162 | <i>Total production costs</i> |
| Barang dalam proses | | | <i>Work-in-process</i> |
| Awal tahun | - | 732 | <i>At beginning of year</i> |
| Akhir tahun | - | (30,079) | <i>At end of year</i> |
| Barang jadi | | | <i>Finished goods</i> |
| Awal tahun | 70,588,015 | 37,217,514 | <i>At beginning of year</i> |
| Akhir tahun | <u>(69,346,088)</u> | <u>(63,007,970)</u> | <i>At end of year</i> |
| | <u>54,677,177</u> | <u>85,937,359</u> | |
| Beban pokok pendapatan real estat | <u>396,955,554</u> | <u>4,728,458</u> | <i>Cost of revenue of real estate</i> |
| | <u><u>451,632,731</u></u> | <u><u>90,665,817</u></u> | |

⁾ Disajikan kembali, lihat Catatan 25.

⁾ As restated, see Note 25.

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18. BEBAN USAHA

18. OPERATING EXPENSES

| | 2023 (3 Bulan/ (3 Months) | 2022^{*)} (3 Bulan/ (3 Months) | |
|------------------------------------|--|---|--|
| Beban penjualan | | | Selling expenses |
| Iklan dan promosi | 5,596,826 | 683,818 | Advertising and promotion |
| Komisi | 2,270,763 | 1,949,953 | Commission |
| | 7,867,589 | 2,633,771 | |
| Beban umum dan administrasi | | | General and administrative expenses |
| Beban karyawan | 17,857,574 | 16,879,521 | Employee cost |
| Beban kantor | 1,887,020 | 1,782,501 | Office expenses |
| Utilitas | 1,458,811 | 355,830 | Utilities |
| Amortisasi aset hak-guna | 1,211,063 | 1,116,005 | Amortisation on right-of-use assets |
| Penyusutan | 833,456 | 622,244 | Depreciation |
| Jasa profesional | 602,970 | 1,240,920 | Professional fees |
| Lain-lain | 2,470,390 | 1,716,393 | Others |
| | 26,321,284 | 23,713,414 | |

19. LABA PER SAHAM DASAR

19. BASIC EARNINGS PER SHARE

Laba per saham dasar dihitung dengan membagi laba atau rugi yang dapat diatribusikan kepada pemilik entitas induk dengan jumlah rata-rata tertimbang saham biasa yang beredar pada tahun yang bersangkutan.

Basic earnings per share is calculated by dividing profit or loss attributable to owners of the parent by the weighted average number of ordinary shares outstanding during the year.

| | 2023 (3 Bulan/ (3 Months) | 2022^{*)} (3 Bulan/ (3 Months) | |
|--|--|---|--|
| Laba yang dapat diatribusikan kepada pemilik entitas induk | 179,595,793 | 580,222 | Profit attributable to owners of the parent |
| Rata-rata tertimbang jumlah saham biasa yang beredar | 13,530,000,000 | 410,000,000 | Weighted average number of ordinary shares outstanding |
| Laba per saham - dasar (Rupiah penuh) | 13.27 | 1.42 | Earnings per share - basic (full Rupiah) |

Pada tanggal 31 Maret 2023 dan 2022, tidak ada efek yang berpotensi menjadi saham biasa. Oleh karena itu, laba per saham dilusian sama dengan laba per saham biasa.

As at 31 March 2023 and 2022, there were no existing instruments that could result in the issue of further ordinary shares. Therefore, diluted earnings per share are equivalent to basic earnings per share.

^{*)} Disajikan kembali, lihat Catatan 25.

^{*)} As restated, see Note 25.

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**20. SALDO DAN TRANSAKSI SIGNIFIKAN
DENGAN PIHAK BERELASI**

a. Sifat hubungan dan transaksi

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

**20. SIGNIFICANT BALANCES AND
TRANSACTIONS WITH RELATED PARTIES**

a. Nature of relationship and transaction

Details of the nature of relationships and transactions with related parties are as follow:

| Pihak berelasi/ Related parties | Sifat transaksi/ Nature of transactions |
|--|--|
| Entitas induk langsung/Immediate parent entity PT Multi Artha Pratama | Pinjaman/Borrowing |
| Pihak pengendali/Controlling parties PT Agung Sedayu Tunas Mekar Jaya | Pinjaman/Borrowing |
| Entitas sepengendali/Entities under common control PT Bank Artha Graha Internasional Tbk | Penempatan dana dan pemberian fasilitas kredit/ Fund placement and providing credit facilities |
| PT Cakra Karya Semesta PT Maha Arta Pertiwi PT Bumindo Mekar Wibawa PT Kukuh Mandiri Lestari PT Jaya Indah Sentosa PT Trisula Indah Lestari PT Mandiri Bangun Makmur PT Sumber Cipta Utama PT Arya Kencana Semesta PT Kapuk Naga Indah PT Sekarsari Aryaduta PT Catur Kusuma Abadi Sejahtera PT Cipta Sedayu Indah PT Catur Marga Utama PT Saptapusaka Investama PT Cahaya Bintang Sejahtera PT Makmur Jaya Serasi PT Cibubur Country PT Cipta Indah Mega PT Bintang Sedayu Makmur PT Duta Merlin PT Maha Arta Pertiwi Koperasi Agung Sedayu | Pinjaman/Borrowing |
| PT Citra Abadi Mandiri PT Sedayu Sejahtera Abadi | Pembayaran uang muka pembelian real estat dan pinjaman/Payment of advance for purchase of real estate and borrowings |

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**20. SALDO DAN TRANSAKSI SIGNIFIKAN
DENGAN PIHAK BERELASI (lanjutan)**

**20. SIGNIFICANT BALANCES AND
TRANSACTIONS WITH RELATED PARTIES
(continued)**

a. Sifat hubungan dan transaksi (lanjutan)

**a. Nature of relationship and transaction
(continued)**

| Pihak berelasi/ Related parties | Sifat transaksi/ Nature of transactions | | | |
|---|--|---------------------------------------|--|---------------------------------------|
| Entitas sepengendali/Entities under common control | | | | |
| PT Fin Centerindo Tiga | Pembayaran uang muka pembelian real estat/ Payment of advance for purchase of real estate | | | |
| PT Agung Sedayu Permai | Beban jasa konstruksi/Construction service expense | | | |
| Entitas asosiasi/Associate | | | | |
| PT Fin Centerindo Satu | Investasi pada entitas asosiasi/Investment in associate | | | |
| Personil manajemen kunci/Key management personnels | | | | |
| Dewan Komisaris dan Dewan Direksi/ Board of Commissioners and Board of Directors | Kompensasi dan remunerasi/ Compensation and remunerations | | | |
| b. Saldo dan transaksi dengan pihak-pihak berelasi | b. Balances and transactions with related parties | | | |
| | Persentase terhadap jumlah aset/liabilitas (%) / Percentage to total assets/liabilities (%) | | | |
| | Jumlah/ Amount | | 31 Maret/ 31 Desember/ March 2023 / December 2022 | |
| | 31 Maret/ March 2023 | 31 Desember/ December 2022 | 31 Maret/ March 2023 | 31 Desember/ December 2022 |
| Kas dan setara kas | Cash and cash equivalents | | | |
| Bank | Cash in bank | | | |
| PT Bank Artha Graha Internasional Tbk | 120,604,544 | 85,623,685 | 0.74% | 0.54% |
| Deposito berjangka | Time deposits | | | |
| PT Bank Artha Graha Internasional Tbk | 99,729,307 | 60,843,007 | 0.61% | 0.38% |
| | <u>220,333,851</u> | <u>146,466,692</u> | <u>1.35%</u> | <u>0.92%</u> |
| Piutang lain-lain | Other receivables | | | |
| PT Cakra Karya Semesta | 433,812,600 | 541,882,088 | 2.65% | 3.40% |
| PT Trisula Indah Lestari | 12,499,950 | 24,678 | 0.08% | 0.00% |
| PT Maha Arta Pertiwi | 2,534,303 | - | 0.02% | - |
| PT Bumindo Mekar Wibawa | 1,181,338 | 1,605,301 | 0.01% | 0.01% |
| Lain-lain (masing-masing dibawah Rp 1.000.000) | 1,244,615 | 1,021,357 | 0.01% | 0.01% |
| | <u>451,272,806</u> | <u>544,533,424</u> | <u>2.76%</u> | <u>3.42%</u> |

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**20. SALDO DAN TRANSAKSI SIGNIFIKAN
DENGAN PIHAK BERELASI (lanjutan)**

**20. SIGNIFICANT BALANCES AND
TRANSACTIONS WITH RELATED PARTIES
(continued)**

**b. Saldo dan transaksi dengan pihak-pihak
berelasi (lanjutan)**

**b. Balances and transactions with related
parties (continued)**

| | <u>Jumlah/ Amount</u> | | <u>Persentase terhadap jumlah aset/liabilitas (%) / Percentage to total assets/liabilities (%)</u> | | |
|---|---------------------------------|---------------------------------------|--|---------------------------------------|--|
| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
| Investasi pada entitas asosiasi | | | | | Investment in associate |
| PT Fin Centerindo Satu | 654,353,597 | 653,824,312 | 4.00% | 4.10% | PT Fin Centerindo Satu |
| Utang usaha | | | | | Trade payables |
| PT Agung Sedayu Permai | 1,955,845 | 46,035 | 0.02% | 0.00% | PT Agung Sedayu Permai |
| Utang bank | | | | | Bank loans |
| PT Bank Artha Graha Internasional Tbk | 216,041,784 | 253,293,941 | 2.54% | 2.96% | PT Bank Artha Graha Internasional Tbk |
| Utang lain-lain | | | | | Other payables |
| PT Kukuh Mandiri Lestari | 356,876 | 1,107,875 | 0.01% | 0.01% | PT Kukuh Mandiri Lestari |
| Lain-lain (masing- masing dibawah Rp 1.000.000) | 301,513 | 771,570 | 0.00% | 0.01% | Others (individually below Rp 1,000,000) |
| | <u>658,389</u> | <u>1,879,445</u> | <u>0.01%</u> | <u>0.02%</u> | |
| Uang muka pelanggan | | | | | Advances from customers |
| PT Fin Centerindo Tiga | 746,702,801 | 622,678,336 | 8.79% | 7.27% | PT Fin Centerindo Tiga |
| PT Citra Abadi Mandiri | 562,404,204 | 509,767,504 | 6.62% | 5.96% | PT Citra Abadi Mandiri |
| PT Sedayu Sejahtera Abadi | 30,696,750 | 30,696,750 | 0.36% | 0.36% | PT Sedayu Sejahtera Abadi |
| | <u>1,339,803,755</u> | <u>1,163,142,590</u> | <u>15.77%</u> | <u>13.59%</u> | |

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**20. SALDO DAN TRANSAKSI SIGNIFIKAN
DENGAN PIHAK BERELASI (lanjutan)**

**b. Saldo dan transaksi dengan pihak-pihak
berelasi (lanjutan)**

**20. SIGNIFICANT BALANCES AND
TRANSACTIONS WITH RELATED PARTIES
(continued)**

**b. Balances and transactions with related
parties (continued)**

| | <u>Jumlah/ Amount</u> | | <u>Persentase terhadap jumlah pendapatan/beban (%)/ Percentage to total income/expenses (%)</u> | | |
|--|----------------------------------|----------------------------------|---|----------------------------------|--|
| | <u>2023</u> | <u>2022¹⁾</u> | <u>2023</u> | <u>2022¹⁾</u> | |
| | <u>(3 Bulan)/ (3 Months)</u> | <u>(3 Bulan)/ (3 Months)</u> | <u>(3 Bulan)/ (3 Months)</u> | <u>(3 Bulan)/ (3 Months)</u> | |
| Pendapatan keuangan | | | | | Finance income |
| PT Bank Artha Graha Internasional Tbk | <u>11,998.642</u> | <u>433.640</u> | <u>28.60%</u> | <u>33.17%</u> | PT Bank Artha Graha Internasional Tbk |
| Beban keuangan | | | | | Finance cost |
| PT Bank Artha Graha Internasional Tbk | <u>9,932.597</u> | <u>2,271.394</u> | <u>92.86%</u> | <u>81.60%</u> | PT Bank Artha Graha Internasional Tbk |

Jumlah gaji dan kompensasi lainnya yang diberikan kepada manajemen kunci masing-masing adalah sebesar Rp 71.250 dan Rp 285.000 pada 31 Maret 2023 dan 31 Desember 2022, yang semuanya merupakan imbalan kerja jangka pendek.

Total salaries and other compensation benefits paid to key management amounted to Rp 71,250 and Rp 285,000 in 31 March 2023 and 31 December 2022, respectively, which are all short-term employee benefits.

21. INFORMASI SEGMENT

Segmen usaha

21. SEGMENT INFORMATION

Business segment

| | <u>2023 (3 Bulan)/(3 Months)</u> | | | | | |
|---------------------------|------------------------------------|---|------------------------------|--|--|------------------------|
| | <u>Real estat/ Real estate</u> | <u>Pengolahan hasil perikanan/ Fishery product processing</u> | <u>Lain-lain/ Others</u> | <u>Jumlah eliminasi/ Total elimination</u> | <u>Konsolidasian/ Consolidated</u> | |
| Pendapatan bersih | 859,428,945 | 59,765,765 | 2,800,935 | (2,760,000) | 919,235,645 | Net revenues |
| Beban pokok pendapatan | <u>(396,955,554)</u> | <u>(54,626,862)</u> | <u>(50,315)</u> | <u>-</u> | <u>(451,632,731)</u> | Cost of revenues |
| Laba bruto | <u>462,473,391</u> | <u>5,138,903</u> | <u>2,750,620</u> | <u>(2,760,000)</u> | <u>467,602,914</u> | Gross profit |
| | <u>31 Maret/March 2023</u> | | | | | |
| | <u>Real estat/ Real estate</u> | <u>Pengolahan hasil perikanan/ Fishery product processing</u> | <u>Lain-lain/ Others</u> | <u>Jumlah eliminasi/ Total elimination</u> | <u>Konsolidasian/ Consolidated</u> | |
| Aset segmen | <u>16,145,248,397</u> | <u>123,465,918</u> | <u>6,602,187,752</u> | <u>(6,522,989,658)</u> | <u>16,347,912,409</u> | Segment assets |
| Liabilitas segmen | <u>8,403,424,097</u> | <u>92,351,208</u> | <u>3,213,041</u> | <u>(2,545,800)</u> | <u>8,496,442,546</u> | Segment liabilities |

¹⁾ Disajikan kembali, lihat Catatan 25.

¹⁾ As restated, see Note 25.

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21. INFORMASI SEGMENT (lanjutan)

21. SEGMENT INFORMATION (continued)

Segmen usaha (lanjutan)

Business segment (continued)

| | 2022¹⁾ (3 Bulan)/(3 Months) | | | | | |
|----------------------------------|---|---|------------------------------|--|--|--------------------------------|
| | Real estat/ Real estate | Pengolahan hasil perikanan/ Fishery product processing | Lain-lain/ Others | Jumlah eliminasi/ Total elimination | Konsolidasian/ Consolidated | |
| Pendapatan bersih | 25,545,464 | 88,801,194 | 1,324,302 | - | 115,670,960 | <i>Net revenues</i> |
| Beban pokok pendapatan | <u>(4,728,458)</u> | <u>(84,799,867)</u> | <u>(1,137,492)</u> | - | <u>(90,665,817)</u> | <i>Cost of revenues</i> |
| Laba bruto | <u>20,817,006</u> | <u>4,001,327</u> | <u>186,810</u> | - | <u>25,005,143</u> | <i>Gross profit</i> |
| 31 Desember/December 2022 | | | | | | |
| | Real estat/ Real estate | Pengolahan hasil perikanan/ Fishery product processing | Lain-lain/ Others | Jumlah eliminasi/ Total elimination | Konsolidasian/ Consolidated | |
| Aset segmen | <u>15,755,534,011</u> | <u>120,278,125</u> | <u>6,593,504,721</u> | <u>(6,530,872,826)</u> | <u>15,938,444,031</u> | <i>Segment assets</i> |
| Liabilitas segmen | <u>8,472,901,537</u> | <u>89,699,379</u> | <u>995,712</u> | <u>(3,367,200)</u> | <u>8,560,229,428</u> | <i>Segment liabilities</i> |

Segmen geografis

Geographic segment

| | 31 Maret/ March 2023 | | 31 Maret/ March 2022 | | |
|---------------------|---------------------------------|--------------------|---------------------------------|--------------------|--------------------|
| | | | | | |
| Luar negeri | | | | | Overseas |
| Singapura | <u>56,271,490</u> | | <u>82,771,256</u> | | <i>Singapore</i> |
| Dalam negeri | | | | | Domestic |
| Banten | | 859,469,880 | | 25,545,464 | <i>Banten</i> |
| Jawa Timur | | 3,494,275 | | 6,029,938 | <i>East Java</i> |
| DKI Jakarta | | - | | <u>1,324,302</u> | <i>DKI Jakarta</i> |
| | | <u>862,964,155</u> | | <u>32,899,704</u> | |
| | | <u>919,235,645</u> | | <u>115,670,960</u> | |

¹⁾ Disajikan kembali, lihat Catatan 25.

¹⁾ As restated, see Note 25.

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**22. ASET DAN LIABILITAS MONETER DALAM
MATA UANG ASING**

Pada tanggal 31 Maret 2023 dan 31 Desember 2022, Grup mempunyai aset dan liabilitas moneter dalam mata uang asing sebagai berikut (dalam satuan penuh, kecuali jumlah setara Rupiah):

**22. MONETARY ASSETS AND LIABILITIES
DENOMINATED IN FOREIGN CURRENCIES**

As of 31 March 2023 and 31 December 2022, the Group had monetary assets and liabilities denominated in foreign currencies as follows (in full amounts, except Rupiah equivalent):

| | | <u>31 Maret/March 2023</u> | | |
|-------------|--------------------|----------------------------------|--|---------------------------|
| | | <u>USD/USD</u> | <u>Jumlah setara Rupiah/ Rp equivalent</u> | |
| Aset | | | | Asset |
| | Kas dan setara kas | <u>1,373</u> | <u>20,675</u> | Cash and cash equivalents |
| | | <u>31 Desember/December 2022</u> | | |
| | | <u>USD/USD</u> | <u>Jumlah setara Rupiah/ Rp equivalent</u> | |
| Aset | | | | Asset |
| | Kas dan setara kas | <u>761</u> | <u>11,970</u> | Cash and cash equivalents |

23. REKONSILIASI UTANG BERSIH

23. NET DEBT RECONCILIATION

| | <u>Utang bank/ Bank loans</u> | <u>Utang lain-lain kepada pihak berelasi/ Other payables to related parties</u> | <u>Liabilitas pembayaan konsumen/ Consumer financing loans</u> | <u>Liabilitas sewa/Lease liabilities</u> | <u>Utang obligasi/ Bonds payable</u> | <u>Jumlah/Total</u> | |
|--|-----------------------------------|---|--|--|--|----------------------|--|
| Saldo per 1 Januari 2022 | 187,429,544 | 3,051,216,833 | 166,817 | - | 4,137,800,000 | 7,376,613,194 | Balance as at 1 January 2022 |
| Arus kas: Penerimaan dari pinjaman | 148,178,021 | 140,712,890 | - | - | 427,000,000 | 715,890,911 | Cash flows: Proceeds from borrowings |
| Pembayaran kembali pinjaman | (19,517,930) | (26,260,498) | (37,889) | (1,216,292) | (172,000,000) | (219,032,609) | Repayments of borrowings |
| Non kas | - | - | - | <u>11,465,921</u> | - | <u>11,465,921</u> | Non-cash |
| Saldo per 31 Maret 2022 | <u>316,089,635</u> | <u>3,165,669,225</u> | <u>128,928</u> | <u>10,249,629</u> | <u>4,392,800,000</u> | <u>7,884,937,417</u> | Balance as at 31 March 2022 |

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23. REKONSILIASI UTANG BERSIH (lanjutan)

23. NET DEBT RECONCILIATION (continued)

| | Utang bank/ <i>Bank loans</i> | Utang lain-lain kepada pihak berelasi/ <i>Other payables to related parties</i> | Liabilitas pembayaan konsumen/ <i>Consumer financing loans</i> | Liabilitas sewa/Lease <i>liabilities</i> | Utang obligasi/ <i>Bonds payable</i> | Jumlah/Total | |
|--|----------------------------------|--|---|--|---|--------------------|---|
| Saldo per 1 Januari 2023 | 395,027,214 | 1,879,445 | 466,552 | 7,346,471 | - | 404,719,682 | <i>Balance as at 1 January 2023</i> |
| Arus kas: Penerimaan dari pinjaman | 6,158,000 | 301,349 | - | - | - | 6,459,349 | <i>Cash flows: Proceeds from borrowings</i> |
| Pembayaran kembali pinjaman | (49,001,145) | (1,522,405) | (46,655) | (1,175,605) | - | (51,745,810) | <i>Repayments of borrowings</i> |
| Non kas | - | - | - | - | - | - | <i>Non-cash</i> |
| Saldo per 31 Maret 2023 | <u>352.184.069</u> | <u>658.389</u> | <u>419.897</u> | <u>6.170.866</u> | <u>-</u> | <u>359.433.221</u> | <i>Balance as at 31 March 2023</i> |

24. TRANSAKSI NON-KAS

24. NON-CASH TRANSACTIONS

| | 2023 (3 Bulan/ (3 Months) | 2022¹⁾ (3 Bulan/ (3 Months) | |
|--|--|---|---|
| Penurunan piutang lain-lain kepada pihak berelasi melalui peningkatan persediaan | 108,069,488 | - | <i>Decrease in other receivables to related party through increase in inventories</i> |

¹⁾ Disajikan kembali, lihat Catatan 25.

¹⁾ As restated, see Note 25.

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**25. PENYAJIAN KEMBALI LAPORAN KEUANGAN
KONSOLIDASIAN INTERIM**

Pada Agustus 2022, Perseroan melakukan penyertaan atas saham baru yang dikeluarkan oleh BKS sebanyak 51% kepemilikan pada BKS. BKS merupakan entitas sepengendali dengan Perseroan sehingga kombinasi bisnis ini dicatat dengan menggunakan metode penyatuan kepemilikan sesuai dengan PSAK 38 (Revisi 2012): "Kombinasi bisnis entitas sepengendali". Oleh karena itu, Grup melakukan penyajian kembali laporan keuangan konsolidasian interim tanggal 31 Maret 2022.

**25. RESTATEMENT OF THE INTERIM
CONSOLIDATED FINANCIAL STATEMENTS**

In August 2022, the Company invested in new shares issued by BKS representing 51% ownership in BKS. BKS is an entity under common control with the Company, thus the business combination were recorded using the pooling of interests method in accordance with SFAS 38 (Revised 2012): "Business combinations of entities under common control". Accordingly, the Group restated the accompanying interim consolidated financial statements as at 31 March 2022.

| | 31 Maret/ March 2022 | | | |
|--|--|------------------------------------|---|---|
| | Sebelum disajikan kembali/ Before restatement | Penyesuaian/ Adjustment | Setelah disajikan kembali/ After restatement | |
| LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN INTERIM | | | | INTERIM CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME |
| Pendapatan bersih | 90,125,496 | 25,545,464 | 115,670,960 | Net revenues |
| Beban pokok pendapatan | <u>(85,937,359)</u> | <u>(4,728,458)</u> | <u>(90,665,817)</u> | Cost of revenues |
| Laba bruto | 4,188,137 | 20,817,006 | 25,005,143 | Gross profit |
| Beban penjualan | (34,407) | (2,599,364) | (2,633,771) | Selling expenses |
| Beban umum dan administrasi | (3,311,521) | (20,401,893) | (23,713,414) | General and administrative expenses |
| Bagian atas laba bersih entitas asosiasi | - | 4,442,667 | 4,442,667 | Share of net profit of associate |
| Penghasilan keuangan | 40,938 | 1,266,392 | 1,307,330 | Finance income |
| Beban keuangan | (318,314) | (2,465,339) | (2,783,653) | Finance costs |
| Lain-lain, neto | <u>186,464</u> | <u>(324,992)</u> | <u>(138,528)</u> | Others, net |
| Laba sebelum pajak final dan pajak penghasilan | 751,297 | 734,477 | 1,485,774 | Profit before final tax and income tax |
| Pajak final | <u>-</u> | <u>(638,636)</u> | <u>(638,636)</u> | Final tax |
| Laba sebelum pajak penghasilan | 751,297 | 95,841 | 847,138 | Profit before income tax |
| Beban pajak penghasilan | <u>(165,285)</u> | <u>(781)</u> | <u>(166,066)</u> | Income tax expense |
| Laba setelah efek penyesuaian laba dari merging entities | 586,012 | 95,060 | 681,072 | Profit after effect of adjustment of profit from merging entities |
| Efek penyesuaian laba merging entities | <u>-</u> | <u>(95,060)</u> | <u>(95,060)</u> | Effect of adjustment of profit from merging entities |
| Laba tahun berjalan | 586,012 | - | 586,012 | Profit for the year |

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**25. PENYAJIAN KEMBALI LAPORAN KEUANGAN
KONSOLIDASIAN INTERIM (lanjutan)**

**25. RESTATEMENT OF THE INTERIM
CONSOLIDATED FINANCIAL STATEMENTS
(continued)**

| | <u>31 Maret/ March 2022</u> | | | |
|---|--|------------------------------------|---|---|
| | <u>Sebelum disajikan kembali/ Before restatement</u> | <u>Penyesuaian/ Adjustment</u> | <u>Setelah disajikan kembali/ After restatement</u> | |
| Penghasilan komprehensif lain: | | | | Other comprehensive income: |
| Pos yang tidak akan direklasifikasi ke laba rugi | | | | Item that will not be reclassified to profit or loss |
| Pengukuran kembali liabilitas imbalan kerja | - | - | - | Remeasurement of employee benefit obligations |
| Pajak penghasilan terkait | - | - | - | Related income tax |
| Efek penyesuaian merging entities | - | - | - | Effect of adjustment from merging entities |
| Jumlah laba komprehensif tahun berjalan | <u>586,012</u> | <u>-</u> | <u>586,012</u> | Total comprehensive income for the year |
| Laba yang diatribusikan kepada | | | | Profit attributable to: |
| Pemilik entitas induk | 580,227 | - | 580,227 | Owners of the parent |
| Kepentingan nonpengendali | 5,785 | - | 5,785 | Non-controlling interests |
| | <u>586,012</u> | <u>-</u> | <u>586,012</u> | |
| Jumlah laba komprehensif yang diatribusikan kepada: | | | | Total comprehensive income attributable to: |
| Pemilik entitas induk | 580,227 | - | 580,227 | Owners of the parent |
| Kepentingan nonpengendali | 5,785 | - | 5,785 | Non-controlling interests |
| | <u>586,012</u> | <u>-</u> | <u>586,012</u> | |
| Laba per saham - dasar dan dilusian (Rupiah penuh) | <u>1.42</u> | <u>-</u> | <u>1.42</u> | Earnings per share - basic and diluted (full Rupiah) |
| LAPORAN ARUS KAS KONSOLIDASIAN INTERIM | | | | INTERIM CONSOLIDATED STATEMENTS OF CASH FLOWS |
| Arus kas bersih diperoleh dari/(digunakan untuk) aktivitas operasi | (3,372,646) | 105,343,221 | 101,970,575 | Net cash flows generated from/(used in) operating activities |
| Arus kas bersih (digunakan untuk)/diperoleh dari aktivitas investasi | (400,115) | 119,939,945 | 119,539,830 | Net cash flows (used in)/ provided by investing activities |
| Arus kas bersih (digunakan untuk)/diperoleh dari aktivitas pendanaan | <u>4,704,757</u> | <u>519,369,892</u> | <u>524,074,649</u> | Net cash flows (used in)/ provided by financing activities |
| | <u>931,996</u> | <u>744,653,058</u> | <u>745,585,054</u> | |

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26. PERJANJIAN DAN KOMITMEN PENTING

PT Surya Sentosa Gelora Gemilang

Pada tanggal 6 Februari 2023, Perseroan melakukan perjanjian dengan PT Surya Sentosa Gelora Gemilang untuk memberikan pinjaman sejumlah Rp 300.000.000. Pinjaman tersebut memiliki tingkat bunga 10% per tahun dan akan jatuh tempo pada 7 Agustus 2023.

Pada tanggal 7 Februari 2023, Perseroan melakukan perjanjian dengan PT Surya Sentosa Gelora Gemilang untuk memberikan pinjaman sejumlah Rp 1.070.000.000. Pinjaman tersebut memiliki tingkat bunga 10% per tahun dan akan jatuh tempo pada 8 Agustus 2023.

Per 31 Maret 2023, total pinjaman ke PT Surya Sentosa Gelora Gemilang sebesar Rp 1.370.000.000 dicatat sebagai piutang lain-lain dari pihak ketiga.

27. PERISTIWA SIGNIFIKAN

Tidak ada kejadian signifikan yang terjadi setelah tanggal laporan keuangan konsolidasian sampai dengan laporan keuangan konsolidasian ini diselesaikan oleh manajemen Grup.

26. SIGNIFICANT COMMITMENTS AND AGREEMENTS

PT Surya Sentosa Gelora Gemilang

On 6 February 2023, the Company entered into an agreement with PT Surya Sentosa Gelora Gemilang to provide loan amounting Rp 300,000,000. The loan bear interest at 10% per annum and will mature on 7 August 2023.

On 7 February 2023, the Company entered into an agreement with PT Surya Sentosa Gelora Gemilang to provide loan amounting Rp 1,070,000,000. The loan bear interest at 10% per annum and will mature on 8 August 2023.

As at 31 March 2023, total loan to PT Surya Sentosa Gelora Gemilang amounting to Rp 1,370,000,000 was recorded as other receivables from third parties.

27. SIGNIFICANT EVENTS

There were no significant events occurring after the consolidated financial statements date until the consolidated financial statements were completed by the Group's management.