

# XXI

**PT NUSANTARA SEJAHTERA RAYA Tbk  
DAN ENTITAS ANAK/**

*PT NUSANTARA SEJAHTERA RAYA Tbk  
AND SUBSIDIARIES*

**LAPORAN KEUANGAN  
INTERIM KONSOLIDASIAN/**  
*CONSOLIDATED INTERIM  
FINANCIAL STATEMENTS*

**30 JUNI 2025 (TIDAK DIAUDIT) DAN 31 DESEMBER 2024 (DIAUDIT)  
DAN PERIODE ENAM BULAN YANG BERAKHIR PADA  
TANGGAL 30 JUNI 2025 DAN 2024 (TIDAK DIAUDIT)/**

*30 JUNE 2025 (UNAUDITED) AND 31 DECEMBER 2024 (AUDITED)  
AND SIX-MONTH PERIODS 30 JUNE 2025 AND 2024 (UNAUDITED)*

**PT NUSANTARA SEJAHTERA RAYA TBK DAN ENTITAS ANAK/  
PT NUSANTARA SEJAHTERA RAYA TBK AND SUBSIDIARIES**

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# PT NUSANTARA SEJAHTERA RAYA Tbk

Jl. K.H. Wahid Hasyim 96A, Jakarta 10340, Indonesia. T. (021) 3190 1188 F. (021) 3190 7321  
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**SURAT PERNYATAAN DIREKSI  
TENTANG TANGGUNG JAWAB ATAS  
LAPORAN KEUANGAN INTERIM KONSOLIDASIAN  
UNTUK ENAM BULAN YANG BERAKHIR PADA  
30 JUNI 2025 (TIDAK DIAUDIT) DAN  
31 DESEMBER 2024 (DIAUDIT)  
PT NUSANTARA SEJAHTERA RAYA TBK  
DAN ENTITAS ANAK**

**THE BOARD OF DIRECTORS' STATEMENT  
OF RESPONSIBILITY FOR THE INTERIM  
CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE SIX-MONTH PERIODS ENDED  
30 JUNE 2025 (UNAUDITED) AND  
31 DECEMBER 2024 (AUDITED)  
PT NUSANTARA SEJAHTERA RAYA TBK  
AND SUBSIDIARIES**

Kami yang bertanda-tangan di bawah ini,

*We, the undersigned,*

1. Nama : Suryo Suherman  
Alamat kantor : Jl. K.H. Wahid Hasyim 96A Jakarta  
Telepon : 021 – 319 01188  
Jabatan : Direktur Utama
2. Nama : Tri Rudy Anitio  
Alamat kantor : Jl. K.H. Wahid Hasyim 96A Jakarta  
Telepon : 021 – 319 01188  
Jabatan : Direktur

1. Name : Suryo Suherman  
Office address : Jl. K.H. Wahid Hasyim 96A Jakarta  
Telephone : 021 - 319 01188  
Title : President Director
2. Name : Tri Rudy Anitio  
Office address : Jl. K.H. Wahid Hasyim 96A Jakarta  
Telephone : 021 - 319 01188  
Title : Director

atas nama Direksi, menyatakan bahwa:

*on behalf of the Board of Directors, declare that:*

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan interim konsolidasian PT Nusantara Sejahtera Raya Tbk dan entitas anak;
2. Laporan keuangan interim konsolidasian PT Nusantara Sejahtera Raya Tbk dan entitas anak telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
3. a. Pengungkapan yang kami buat dalam laporan keuangan interim konsolidasian adalah lengkap dan akurat;  
b. Laporan keuangan interim konsolidasian tidak mengandung informasi yang menyesatkan, dan kami tidak menghilangkan informasi atau fakta yang material terhadap laporan keuangan interim konsolidasian;
4. Kami bertanggung jawab atas pengendalian internal.

1. *We are responsible for the preparation and presentation of the interim consolidated financial statements of PT Nusantara Sejahtera Raya Tbk and subsidiaries;*
2. *The interim consolidated financial statements of PT Nusantara Sejahtera Raya Tbk and subsidiaries have been prepared and presented in accordance with Indonesian Financial Accounting Standards;*
3. a. *The disclosures we have made in the interim consolidated financial statements are complete and accurate;*  
b. *The interim consolidated financial statements do not contain misleading information, and we have not omitted any information or facts that would be material to the interim consolidated financial statements;*
4. *We are responsible for the internal control.*

Demikian pernyataan ini dibuat dengan sebenarnya.

*This statement has been made truthfully.*

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

Jakarta, 28 Juli/July 2025

  
Suryo Suherman  
Direktur Utama/  
President Director  
Tri Rudy Anitio  
Direktur/  
Director

**PT NUSANTARA SEJAHTERA RAYA TBK DAN ENTITAS ANAK/  
PT NUSANTARA SEJAHTERA RAYA TBK AND SUBSIDIARIES**

LAPORAN POSISI KEUANGAN INTERIM KONSOLIDASIAN/  
INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
30 JUNI 2025 (TIDAK DIAUDIT) DAN 31 DESEMBER 2024 (DIAUDIT)/  
30 JUNE 2025 (UNAUDITED) AND 31 DECEMBER 2024 (AUDITED)

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

|                                                 | <i>Catatan/<br/>Notes</i> | <b>30 Juni/<br/>June 2025<br/>(Tidak diaudit)/<br/>Unaudited)</b> | <b>31 Desember/<br/>December<br/>2024</b> |                                              |
|-------------------------------------------------|---------------------------|-------------------------------------------------------------------|-------------------------------------------|----------------------------------------------|
| <b>ASET</b>                                     |                           |                                                                   |                                           | <b>ASSETS</b>                                |
| <b><u>ASET LANCAR</u></b>                       |                           |                                                                   |                                           | <b><u>CURRENT ASSETS</u></b>                 |
| Kas dan setara kas                              | 4                         | 1,928,759                                                         | 2,024,824                                 | Cash and cash equivalents                    |
| Piutang usaha dan piutang lainnya, pihak ketiga | 5                         | 58,403                                                            | 75,035                                    | Trade and other receivables, third parties   |
| Pajak dibayar dimuka                            |                           | 2,643                                                             | 2,844                                     | Prepaid taxes                                |
| Aset lancar lainnya                             | 6                         | 167,003                                                           | 150,733                                   | Other current assets                         |
| <b>JUMLAH ASET LANCAR</b>                       |                           | <b>2,156,808</b>                                                  | <b>2,253,436</b>                          | <b>TOTAL CURRENT ASSETS</b>                  |
| <b><u>ASET TIDAK LANCAR</u></b>                 |                           |                                                                   |                                           | <b><u>NON-CURRENT ASSETS</u></b>             |
| Aset tetap                                      | 7                         | 4,350,978                                                         | 4,396,843                                 | Fixed assets                                 |
| Aset pajak tangguhan                            |                           | 83,485                                                            | 81,624                                    | Deferred tax assets                          |
| Uang muka untuk pembelian aset tetap            |                           | 121,597                                                           | 175,737                                   | Advance payment for purchase of fixed assets |
| Klaim pengembalian pajak                        |                           | 530                                                               | 399                                       | Claims for tax refund                        |
| Aset tidak lancar lainnya                       |                           | 116,370                                                           | 100,471                                   | Other non-current assets                     |
| <b>JUMLAH ASET TIDAK LANCAR</b>                 |                           | <b>4,672,960</b>                                                  | <b>4,755,074</b>                          | <b>TOTAL NON-CURRENT ASSETS</b>              |
| <b>JUMLAH ASET</b>                              |                           | <b>6,829,768</b>                                                  | <b>7,008,510</b>                          | <b>TOTAL ASSETS</b>                          |

Lihat Catatan atas Laporan Keuangan Interim Konsolidasian, yang merupakan bagian tak terpisahkan dari laporan keuangan interim konsolidasian ini.

See Notes to the Interim Consolidated Financial Statements, which form an integral part of these interim consolidated financial statements.

**PT NUSANTARA SEJAHTERA RAYA TBK DAN ENTITAS ANAK/  
PT NUSANTARA SEJAHTERA RAYA TBK AND SUBSIDIARIES**

LAPORAN POSISI KEUANGAN INTERIM KONSOLIDASIAN (Lanjutan)/  
INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

30 JUNI 2025 (TIDAK DIAUDIT) DAN 31 DESEMBER 2024 (DIAUDIT)/

30 JUNE 2025(UNAUDITED) AND 31 DECEMBER 2024(AUDITED)

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

|                                             | Catatan/<br>Notes | 30 Juni/<br>June 2025<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 2024 |                                          |
|---------------------------------------------|-------------------|--------------------------------------------------------|-------------------------------|------------------------------------------|
| <b>LIABILITAS DAN EKUITAS</b>               |                   |                                                        |                               | <b>LIABILITIES AND EQUITY</b>            |
| <b><u>LIABILITAS JANGKA PENDEK</u></b>      |                   |                                                        |                               | <b><u>CURRENT LIABILITIES</u></b>        |
| Utang usaha dan utang lainnya               |                   |                                                        |                               | Trade and other payables                 |
| - Pihak ketiga                              | 8                 | 265,851                                                | 222,820                       | Third parties -                          |
| - Pihak berelasi                            | 16,8              | 91,197                                                 | 51,044                        | Related parties -                        |
| Utang pajak penghasilan                     | 9a                | 38,626                                                 | 111,660                       | Income tax payable                       |
| Utang pajak lainnya                         |                   | 65,286                                                 | 75,953                        | Other taxes payable                      |
| Pendapatan diterima dimuka                  | 10                | 140,124                                                | 137,999                       | Unearned revenue                         |
| Liabilitas sewa                             | 7                 | 107,408                                                | 96,087                        | Lease liabilities                        |
| <b>JUMLAH LIABILITAS<br/>JANGKA PENDEK</b>  |                   | <b>708,492</b>                                         | <b>695,563</b>                | <b>TOTAL CURRENT<br/>LIABILITIES</b>     |
| <b><u>LIABILITAS JANGKA PANJANG</u></b>     |                   |                                                        |                               | <b><u>NON-CURRENT LIABILITIES</u></b>    |
| Liabilitas pajak tangguhan                  |                   | 875                                                    | 832                           | Deferred tax liabilities                 |
| Liabilitas sewa                             | 7                 | 1,546,354                                              | 1,579,003                     | Lease liabilities                        |
| Liabilitas imbalan kerja                    |                   | 101,206                                                | 110,695                       | Employee benefits obligation             |
| Liabilitas jangka panjang lainnya           |                   | 21,714                                                 | 21,715                        | Other non-current liabilities            |
| <b>JUMLAH LIABILITAS<br/>JANGKA PANJANG</b> |                   | <b>1,670,149</b>                                       | <b>1,712,245</b>              | <b>TOTAL NON-CURRENT<br/>LIABILITIES</b> |
| <b>JUMLAH LIABILITAS</b>                    |                   | <b>2,378,641</b>                                       | <b>2,407,808</b>              | <b>TOTAL LIABILITIES</b>                 |
| <b><u>EKUITAS</u></b>                       |                   |                                                        |                               | <b><u>EQUITY</u></b>                     |
| Modal saham                                 | 11                | 666,760                                                | 666,760                       | Share capital                            |
| Tambahan modal disetor                      | 11                | 2,107,285                                              | 2,107,285                     | Additional paid-in capital               |
| Saham treasuri                              | 11                | (101,719)                                              | -                             | Treasury share                           |
| Komponen ekuitas lainnya                    |                   | 143,296                                                | 143,296                       | Other equity component                   |
| Saldo laba                                  |                   |                                                        |                               | Retained earnings                        |
| Ditentukan penggunaannya                    |                   | 133,352                                                | 133,352                       | Appropriated                             |
| Tidak ditentukan                            |                   | 1,294,709                                              | 1,339,174                     | Unappropriated                           |
| Ekuitas yang dapat diatribusikan            |                   |                                                        |                               | Equity attributable to owners            |
| kepada pemilik entitas induk                |                   | 4,243,683                                              | 4,389,867                     | of the Company                           |
| Kepentingan nonpengendali                   | 13                | 207,444                                                | 210,835                       | Non-controlling interest                 |
| <b>JUMLAH EKUITAS</b>                       |                   | <b>4,451,127</b>                                       | <b>4,600,702</b>              | <b>TOTAL EQUITY</b>                      |
| <b>JUMLAH LIABILITAS DAN EKUITAS</b>        |                   | <b>6,829,768</b>                                       | <b>7,008,510</b>              | <b>TOTAL LIABILITIES AND<br/>EQUITY</b>  |

Lihat Catatan atas Laporan Keuangan Interim Konsolidasian, yang merupakan bagian tak terpisahkan dari laporan keuangan interim konsolidasian ini.

See Notes to the Interim Consolidated Financial Statements, which form an integral part of these interim consolidated financial statements.

**PT NUSANTARA SEJAHTERA RAYA TBK DAN ENTITAS ANAK/  
PT NUSANTARA SEJAHTERA RAYA TBK AND SUBSIDIARIES**

LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN INTERIM KONSOLIDASIAN/  
INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

PERIODE ENAM BULAN BERAKHIR 30 JUNI 2025 DAN 2024 (TIDAK DIAUDIT)/

SIX-MONTH PERIODS ENDED 30 JUNE 2025 AND 2024 (UNAUDITED)

(Dalam jutaan Rupiah, kecuali dinyatakan lain/*In millions of Rupiah, unless otherwise specified*)

|                                                  | Catatan/<br>Notes | Periode enam bulan berakhir 30 Juni/<br>Six-month periods ended 30 June |                                       |                                                           |
|--------------------------------------------------|-------------------|-------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------|
|                                                  |                   | 2025<br>(Tidak diaudit/<br>Unaudited)                                   | 2024<br>(Tidak diaudit/<br>Unaudited) |                                                           |
| Pendapatan                                       |                   |                                                                         |                                       | Revenue                                                   |
| Tiket                                            |                   | 1,797,238                                                               | 1,872,727                             | Ticket                                                    |
| Makanan dan minuman                              |                   | 968,018                                                                 | 980,402                               | Food and beverages                                        |
| Iklan                                            |                   | 30,983                                                                  | 32,826                                | Advertisement                                             |
| Digital platform                                 |                   | 69,244                                                                  | 56,556                                | Digital platform                                          |
| Acara dan pendapatan lainnya                     |                   | 13,142                                                                  | 14,013                                | Event and other revenues                                  |
| Total pendapatan                                 | 14                | 2,878,625                                                               | 2,956,524                             | Total revenues                                            |
| Beban dan biaya operasi                          |                   |                                                                         |                                       | Operating cost and expenses                               |
| Beban penayangan film                            |                   | (898,619)                                                               | (936,364)                             | Film exhibition costs                                     |
| Beban makanan dan minuman                        |                   | (252,939)                                                               | (256,875)                             | Food and beverage costs                                   |
| Beban penyediaan digital platform                |                   | (14,176)                                                                | (12,079)                              | Cost of providing digital Platform                        |
| Beban operasional, di luar penyusutan aset tetap | 15                | (876,771)                                                               | (818,771)                             | Operating expense, excluding depreciation of fixed assets |
| Beban penyusutan aset tetap                      | 7                 | (400,629)                                                               | (368,734)                             | Depreciation expense of fixed assets                      |
| Lainnya                                          |                   | (1,242)                                                                 | (1,388)                               | Others                                                    |
| Total beban dan biaya operasi                    |                   | (2,444,376)                                                             | (2,394,211)                           | Total operating cost and expenses                         |
| Pendapatan (beban) lainnya                       |                   |                                                                         |                                       | Other income (expense)                                    |
| Penghasilan lainnya                              |                   | 8,667                                                                   | 2,058                                 | Other income                                              |
| Beban lainnya                                    |                   | (3,018)                                                                 | (5,645)                               | Other expenses                                            |
| Total pendapatan (beban) lainnya, neto           |                   | 5,649                                                                   | (3,587)                               | Total other income (expense), net                         |
| <b>LABA USAHA</b>                                |                   | 439,898                                                                 | 558,726                               | <b>OPERATING PROFIT</b>                                   |
| Penghasilan keuangan                             |                   | 40,660                                                                  | 42,748                                | Finance income                                            |
| Beban keuangan                                   |                   | (72,622)                                                                | (71,777)                              | Finance costs                                             |
| <b>BEBAN KEUANGAN NETO</b>                       |                   | (31,962)                                                                | (29,029)                              | <b>NET FINANCE COST</b>                                   |
| <b>LABA SEBELUM PAJAK PENGHASILAN</b>            |                   | 407,936                                                                 | 529,697                               | <b>PROFIT BEFORE INCOME TAX</b>                           |
| Beban pajak penghasilan                          | 9b, 9c            | (83,971)                                                                | (105,153)                             | Income tax expenses                                       |
| <b>LABA -DIPINDAHKAN</b>                         |                   | <b>323,965</b>                                                          | <b>424,544</b>                        | <b>PROFIT – CARRYFORWARD</b>                              |

Lihat Catatan atas Laporan Keuangan Interim Konsolidasian, yang merupakan bagian tak terpisahkan dari laporan keuangan interim konsolidasian ini.

See Notes to the Interim Consolidated Financial Statements, which form an integral part of these interim consolidated financial statements.

**PT NUSANTARA SEJAHTERA RAYA TBK DAN ENTITAS ANAK/  
PT NUSANTARA SEJAHTERA RAYA TBK AND SUBSIDIARIES**

LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN INTERIM KONSOLIDASIAN (LANJUTAN)/  
INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
(CONTINUED) PERIODE ENAM BULAN BERAKHIR 30 JUNI 2025 DAN 2024 (TIDAK DIAUDIT)/  
SIX-MONTH PERIODS ENDED 30 JUNE 2025 AND 2024 (UNAUDITED)  
(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

|                                                                  | Catatan/<br>Notes | Periode enam bulan berakhir 30 Juni/<br>Six-month periods ended 30 June |                                       |                                                                         |
|------------------------------------------------------------------|-------------------|-------------------------------------------------------------------------|---------------------------------------|-------------------------------------------------------------------------|
|                                                                  |                   | 2025<br>(Tidak diaudit/<br>Unaudited)                                   | 2024<br>(Tidak diaudit/<br>Unaudited) |                                                                         |
| LABA – PINDAHAN                                                  |                   | 323,965                                                                 | 424,544                               | <b>PROFIT –<br/>CARRIED FORWARD</b>                                     |
| PENGHASILAN<br>KOMPREHENSIF LAIN,<br>NETO                        |                   | -                                                                       | -                                     | <b>OTHER COMPREHENSIVE<br/>INCOME, NET</b>                              |
| JUMLAH PENGHASILAN<br>KOMPREHENSIF                               |                   | <b>323,965</b>                                                          | <b>424,544</b>                        | <b>TOTAL COMPREHENSIVE<br/>INCOME</b>                                   |
| Laba yang diatribusikan<br>kepada:                               |                   |                                                                         |                                       | <b>Profit attributable to:</b>                                          |
| Pemilik entitas induk                                            |                   | 288,556                                                                 | 389,187                               | Owners of the Company                                                   |
| Kepentingan nonpengendali                                        |                   | 35,409                                                                  | 35,357                                | Non-controlling interest                                                |
|                                                                  |                   | <b>323,965</b>                                                          | <b>424,544</b>                        |                                                                         |
| Jumlah penghasilan<br>komprehensif yang<br>diatribusikan kepada: |                   |                                                                         |                                       | <b>Total comprehensive income<br/>attributable to:</b>                  |
| Pemilik entitas induk                                            |                   | 288,556                                                                 | 389,187                               | Owners of the Company                                                   |
| Kepentingan nonpengendali                                        | 13                | 35,409                                                                  | 35,357                                | Non-controlling interest                                                |
|                                                                  |                   | <b>323,965</b>                                                          | <b>424,544</b>                        |                                                                         |
| Laba per saham, dasar dan<br>dilusian (dalam nilai penuh)        | 17                | <b>3.47</b>                                                             | <b>4.67</b>                           | <b>Earnings per share,<br/>basic and dilutive (in full amount)</b>      |
| Laba sebelum bunga, pajak,<br>penyusutan dan amortisasi          | 18                | <b>842,365</b>                                                          | <b>929,157</b>                        | <b>Earnings before interest, tax,<br/>depreciation and amortization</b> |

Lihat Catatan atas Laporan Keuangan Interim Konsolidasian, yang merupakan bagian tak terpisahkan dari laporan keuangan interim konsolidasian ini.

See Notes to the Interim Consolidated Financial Statements, which form an integral part of these interim consolidated financial statements.

**PT NUSANTARA SEJAHTERA RAYA TBK DAN ENTITAS ANAK/  
PT NUSANTARA SEJAHTERA RAYA TBK AND SUBSIDIARIES**

**LAPORAN PERUBAHAN EKUITAS INTERIM KONSOLIDASIAN/  
INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

PERIODE ENAM BULAN BERAKHIR 30 JUNI 2025 DAN 2024/  
SIX-MONTH PERIODS ENDED 30 JUNE 2025 AND 2024

(Dalam jutaan Rupiah, kecuali dinyatakan lain/*In millions of Rupiah, unless otherwise specified*)

| Catatan/<br>Notes                                                                                          | Modal<br>saham/<br>Share<br>capital | Tambahan<br>modal<br>disetor/<br>Additional<br>paid-in<br>capital | Saham<br>Tresuri/<br>Treasury<br>share | Komponen<br>ekuitas<br>lainnya/<br>Other equity<br>component | Saldo laba/Retained earnings                  |                                                      | Ekuitas yang dapat<br>diatribusikan<br>kepada pemilik<br>entitas induk/<br>Equity attributable<br>to owners of the<br>Company | Kepentingan<br>nonpengendali<br>/ Non-<br>controlling<br>interest | Jumlah<br>ekuitas/<br>Total equity |                                                                                                |
|------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------------------------------------|----------------------------------------|--------------------------------------------------------------|-----------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|------------------------------------|------------------------------------------------------------------------------------------------|
|                                                                                                            |                                     |                                                                   |                                        |                                                              | Ditentukan<br>penggunaannya<br>/ Appropriated | Tidak ditentukan<br>penggunaannya/<br>Unappropriated |                                                                                                                               |                                                                   |                                    |                                                                                                |
| Saldo pada tanggal<br>31 Desember 2023                                                                     | 666,760                             | 2,107,285                                                         | -                                      | 143,296                                                      | 120,016                                       | 1,697,717                                            | 4,735,074                                                                                                                     | 224,262                                                           | 4,959,336                          | Balance as of<br>31 December 2023                                                              |
| Penghasilan komprehensif:<br>Laba periode enam bulan<br>yang berakhir pada<br>30 Juni 2024 (Tidak diaudit) | -                                   | -                                                                 | -                                      | -                                                            | -                                             | 389,187                                              | 389,187                                                                                                                       | 35,357                                                            | 424,544                            | Comprehensive income:<br>Profit for the six-month<br>periods ended<br>30 June 2024(Unaudited)  |
| Saldo laba yang<br>dicadangkan (Tidak diaudit)                                                             | -                                   | -                                                                 | -                                      | -                                                            | 13,336                                        | (13,336)                                             | -                                                                                                                             | -                                                                 | -                                  | Appropriated retained<br>earnings (Unaudited)                                                  |
| Pembagian dividen kepada<br>kepentingan nonpengendali                                                      | 13                                  | -                                                                 | -                                      | -                                                            | -                                             | -                                                    | -                                                                                                                             | (54,993)                                                          | (54,993)                           | Dividend paid to<br>non-controlling interest                                                   |
| Pembagian dividen kas                                                                                      | 12                                  | -                                                                 | -                                      | -                                                            | -                                             | (666,760)                                            | (666,760)                                                                                                                     | -                                                                 | (666,760)                          | Distribution of cash dividend                                                                  |
| Saldo pada tanggal<br>30 Juni 2024 (Tidak diaudit)                                                         | 666,760                             | 2,107,285                                                         | -                                      | 143,296                                                      | 133,352                                       | 1,406,808                                            | 4,457,501                                                                                                                     | 204,626                                                           | 4,662,127                          | Balance as of<br>30 June 2024 (Unaudited)                                                      |
| Saldo pada tanggal<br>31 Desember 2024                                                                     | 666,760                             | 2,107,285                                                         | -                                      | 143,296                                                      | 133,352                                       | 1,339,174                                            | 4,389,867                                                                                                                     | 210,835                                                           | 4,600,702                          | Balance as of<br>31 December 2024                                                              |
| Penghasilan komprehensif:<br>Laba periode enam bulan<br>yang berakhir pada<br>30 Juni 2025 (Tidak diaudit) | -                                   | -                                                                 | -                                      | -                                                            | -                                             | 288,556                                              | 288,556                                                                                                                       | 35,409                                                            | 323,965                            | Comprehensive income:<br>Profit for the six-month<br>periods ended<br>30 June 2025 (Unaudited) |
| Penghasilan komprehensif<br>lain, bersih (Tidak diaudit)                                                   | -                                   | -                                                                 | -                                      | -                                                            | -                                             | -                                                    | -                                                                                                                             | -                                                                 | -                                  | Other comprehensive income,<br>net of tax (Unaudited)                                          |
| Pembelian saham tresuri                                                                                    | -                                   | -                                                                 | (101,719)                              | -                                                            | -                                             | -                                                    | (101,719)                                                                                                                     | -                                                                 | (101,719)                          | Acquisitions of treasury share                                                                 |
| Pembagian dividen kepada<br>kepentingan nonpengendali                                                      | 13                                  | -                                                                 | -                                      | -                                                            | -                                             | -                                                    | -                                                                                                                             | (38,800)                                                          | (38,800)                           | Dividend paid to<br>non-controlling interest                                                   |
| Pembagian dividen kas                                                                                      | 12                                  | -                                                                 | -                                      | -                                                            | -                                             | (333,021)                                            | (333,021)                                                                                                                     | -                                                                 | (333,021)                          | Distribution of cash dividend                                                                  |
| Saldo pada tanggal<br>30 Juni 2025 (Tidak diaudit)                                                         | 666,760                             | 2,107,285                                                         | (101,719)                              | 143,296                                                      | 133,352                                       | 1,294,709                                            | 4,243,683                                                                                                                     | 207,444                                                           | 4,451,127                          | Balance as of<br>30 June 2025 (Unaudited)                                                      |

Lihat Catatan atas Laporan Keuangan Interim Konsolidasian, yang merupakan bagian tak terpisahkan dari laporan keuangan interim konsolidasian ini.

See Notes to the Interim Consolidated Financial Statements, which form an integral part of these interim consolidated financial statements.

**PT NUSANTARA SEJAHTERA RAYA TBK DAN ENTITAS ANAK/  
PT NUSANTARA SEJAHTERA RAYA TBK AND SUBSIDIARIES**

**LAPORAN ARUS KAS KONSOLIDASIAN INTAERIM/  
INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS**

ENAM BULAN BERAKHIR 30 JUNI 2025 DAN 2024 (TIDAK DIAUDIT)/  
SIX-MONTH PERIODS ENDED 30 JUNE 2025 AND 2024 (UNAUDITED)

(Dalam jutaan Rupiah, kecuali dinyatakan lain/*In millions of Rupiah, unless otherwise specified*)

|                                                            | Catatan/<br>Notes | Periode enam bulan berakhir 30 Juni/<br>Six-month periods ended 30 June |                  |                                                                             |
|------------------------------------------------------------|-------------------|-------------------------------------------------------------------------|------------------|-----------------------------------------------------------------------------|
|                                                            |                   | 2025                                                                    | 2024             |                                                                             |
| <b>ARUS KAS DARI<br/>AKTIVITAS OPERASI</b>                 |                   |                                                                         |                  | <b>CASH FLOWS FROM<br/>OPERATING<br/>ACTIVITIES</b>                         |
| Penerimaan kas dari pelanggan                              |                   | 2,906,049                                                               | 2,946,783        | Cash received from customers                                                |
| Penerimaan dari pendapatan bunga                           |                   | 40,036                                                                  | 45,754           | Cash received from interest income                                          |
| Pembayaran kas kepada:                                     |                   |                                                                         |                  | Cash payment to:                                                            |
| Pemasok                                                    |                   | (1,683,410)                                                             | (1,723,382)      | Suppliers                                                                   |
| Karyawan                                                   |                   | (340,003)                                                               | (332,005)        | Employees                                                                   |
| Pembayaran pajak penghasilan                               |                   | (158,954)                                                               | (77,393)         | Payment of income tax                                                       |
| <b>Arus kas bersih diperoleh dari aktivitas operasi</b>    |                   | <b>763,718</b>                                                          | <b>859,757</b>   | <b>Net cash flows from operating activities</b>                             |
| <b>ARUS KAS DARI<br/>AKTIVITAS INVESTASI</b>               |                   |                                                                         |                  | <b>CASH FLOWS FROM<br/>INVESTING ACTIVITIES</b>                             |
| Perolehan aset tetap                                       |                   | (273,147)                                                               | (449,406)        | Acquisition of fixed assets                                                 |
| Uang muka sewa                                             |                   | (478)                                                                   | -                | Prepaid rental                                                              |
| <b>Arus kas bersih digunakan untuk aktivitas investasi</b> |                   | <b>(273,625)</b>                                                        | <b>(449,406)</b> | <b>Net cash flows from used in investing activities</b>                     |
| <b>ARUS KAS DARI AKTIVITAS<br/>PENDANAAN</b>               |                   |                                                                         |                  | <b>CASH FLOWS FROM<br/>FINANCING<br/>ACTIVITIES</b>                         |
| Pembelian saham treasury                                   |                   | (101,719)                                                               | -                | Acquisitions of treasury shares                                             |
| Pembayaran liabilitas sewa                                 | 7                 | (112,618)                                                               | (105,627)        | Payment of lease liabilities                                                |
| Pembayaran dividen tunai                                   | 13                | (371,821)                                                               | (721,753)        | Cash dividends paid                                                         |
| <b>Arus kas bersih digunakan untuk aktivitas pendanaan</b> |                   | <b>(586,158)</b>                                                        | <b>(827,380)</b> | <b>Net cash flows used in financing activities</b>                          |
| <b>PENURUNAN BERSIH KAS<br/>DAN SETARA KAS</b>             |                   | <b>(96,065)</b>                                                         | <b>(417,029)</b> | <b>NET DECREASE IN<br/>CASH AND CASH<br/>EQUIVALENTS</b>                    |
| <b>KAS DAN SETARA KAS<br/>PADA AWAL PERIODE</b>            |                   | <b>2,024,824</b>                                                        | <b>2,686,818</b> | <b>CASH AND CASH<br/>EQUIVALENTS AT THE<br/>BEGINNING OF THE<br/>PERIOD</b> |
| <b>KAS DAN SETARA KAS<br/>PADA AKHIR PERIODE</b>           |                   | <b>1,928,759</b>                                                        | <b>2,269,789</b> | <b>CASH AND CASH<br/>EQUIVALENTS AT THE<br/>END OF THE PERIOD</b>           |

Lihat Catatan atas Laporan Keuangan Interim Konsolidasian, yang merupakan bagian tak terpisahkan dari laporan keuangan interim konsolidasian ini.

See Notes to the Interim Consolidated Financial Statements, which form an integral part of these interim consolidated financial statements.

**PT NUSANTARA SEJAHTERA RAYA TBK DAN ENTITAS ANAK/  
PT NUSANTARA SEJAHTERA RAYA TBK AND SUBSIDIARIES**

CATATAN ATAS LAPORAN KEUANGAN INTERIM KONSOLIDASIAN /  
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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30 JUNI 2025 DAN 2024 (TIDAK DIAUDIT)/ AS OF 30 JUNE 2025 (UNAUDITED), 31 DECEMBER 2024 (AUDITED), AND FOR THE  
SIX-MONTH PERIODS ENDED 30 JUNE 2025 AND 2024 (UNAUDITED)

(Dalam jutaan Rupiah, kecuali dinyatakan lain/*In millions of Rupiah, unless otherwise specified*)

**1. UMUM**

**1. GENERAL**

**a. Pendirian dan Informasi Utama**

PT Nusantara Sejahtera Raya Tbk (“Perseroan”), suatu 7imana7aa yang berkedudukan di Indonesia, didirikan pada tanggal 7 Juni 1988 dengan akta pendirian No. 67 oleh Benny Kristianto, S.H., yang disetujui oleh Menteri Kehakiman dengan 7imana7aa No. C2.8731.HT.01.01-TH88 tanggal 16 September 1988. Akta pendirian didaftarkan dengan No. 109/1988 tanggal 11 Oktober 1988 dan diumumkan dalam tambahan No. 4956 pada Berita Negara Indonesia No. 80, tanggal 6 Oktober 1992.

Anggaran dasar Perseroan telah diubah beberapa kali dengan perubahan terakhir tertuang pada akta notaris Aulia Taufani, SH. No. 41, tanggal 23 Agustus 2023 mengenai perubahan modal ditempatkan/disetur. Atas perubahan tersebut telah diterbitkan surat penerimaan pemberitahuan No. AHU-AH.01.03-0114253 tanggal 6 September 2023.

Perseroan bergerak dalam aktivitas pemutaran film dan 7imana7aan *holding*, restoran, aktivitas konsultasi manajemen lainnya, penyewaan *venue*, penyelenggaraan aktivitas MICE (*Meeting, Incentives, Conferences and Exhibitions*) dan *event* khusus.

Perseroan berkantor pusat di Jl. K.H. Wahid Hasyim 96A, Jakarta. Perseroan memiliki dan mengoperasikan jaringan bioskop dan penyediaan kegiatan makanan dengan merek dagang 21, Cinema 21, XXI, Cinema XXI, the Premiere, m.tix, XXI Café, XXI lounge, m.food extra speed, XXI Ballroom dan the Club XXI yang tersebar di seluruh Indonesia.

**b. Penawaran umum efek**

Berdasarkan Akta Notaris Aulia Taufani, SH. No. 41 tanggal 23 Agustus 2023 yang telah diberitahukan kepada Menteri Hukum dan Hak Asasi Manusia Republik Indonesia sebagaimana dibuktikan dengan Penerimaan Pemberitahuan Perubahan Data No. AHU-AH.01.03-0114253 tanggal 6 September 2023, sebagai akibat dari telah terlaksananya penawaran umum perdana saham (*Initial Public Offering/IPO*) dan pencatan saham Perseroan di PT Bursa Efek Indonesia (BEI), Dewan Komisaris dan menyetujui peningkatan modal ditempatkan dan disetur Perseroan dari Rp 600.080.000.000 menjadi Rp 666.760.000.000.

**a. Establishment and General Information**

*PT Nusantara Sejahtera Raya Tbk (the “Company”) an Indonesian domiciled company, established on 7 June 1988 by deed of establishment No. 67, by Benny Kristianto, S.H., which was approved by the Minister of Justice under the decree No. C2.8731.HT.01.01-TH88 dated 16 September 1988. The deed of establishment was registered with No. 109/1988 dated 11 October 1988 and published in Supplement No. 4956 to State Gazette No. 80, dated 6 October 1992.*

*The Company’s articles of association have been amended several times with the latest amendment based on the deed of notary public Aulia Taufani, SH. No. 41 dated 23 August 2023 regarding changes in issued/paid up capital. The amendment has been received and notified by letter No. AHU-AH.01.03-0114253 dated 6 September 2023.*

*The Company is engaged in movie screening and holding company activities, restaurant, other management consulting, venue rental, organizing MICE (Meeting, Incentives, Conferences and Exhibitions) activities and special event.*

*The Company’s head office is located at Jl. K.H. Wahid Hasyim 96A, Jakarta. The Company owns and operates cinemas network and food serving activities with trademark, including: 21, Cinema 21, XXI, Cinema XXI, the Premiere, m.tix, XXI Café, XXI lounge, m.food extra speed, XXI Ballroom, and the Club XXI located throughout Indonesia.*

**b. Public offering of securities**

*Based on Notary Deed Aulia Taufani, SH. No. 41 dated August 23, 2023 which has been notified to the Minister of Law and Human Rights of the Republic of Indonesia as evidence by the Receipt of Notification of Changes to Company Data No. AHU-AH.01.03-0114253 dated 6 September 2023, as a result of the Initial Public Offering (IPO) and listing of the Company’s shares on the Indonesia Stock Exchange (IDX), the Board of Commissioners approved and agreed to increase the Company’s paid-up and issued capital from Rp 600,080,000,000 to Rp 666,760,000,000.*

**PT NUSANTARA SEJAHTERA RAYA TBK DAN ENTITAS ANAK/  
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SIX-MONTH PERIODS ENDED 30 JUNE 2025 AND 2024 (UNAUDITED)

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

|                           |                               |
|---------------------------|-------------------------------|
| <b>1. UMUM (Lanjutan)</b> | <b>1. GENERAL (Continued)</b> |
|---------------------------|-------------------------------|

**b. Penawaran umum efek (Lanjutan)**

Pada tanggal 25 Juli 2023, Perseroan memperoleh pemberitahuan efektif pernyataan pendaftaran dari Dewan Komisiner Otoritas Jasa Keuangan (“OJK”) dalam suratnya No. S-186/D.04/2023 untuk melakukan penawaran umum saham perdana melalui pasar modal dengan menerbitkan 8.335.000.000 saham (10% dari saham yang ditempatkan dan disetor penuh) dengan harga penawaran Rp 270 (Rupiah penuh) per saham.

Sesuai dengan surat PT Bursa Efek Indonesia No. S-06159/BEI.PP2/07-2023 tanggal 27 Juli 2023 perihal Persetujuan Pencatatan Efek Bersifat Ekuitas PT Nusantara Sejahtera Raya Tbk., saham Perseroan tercatat dan diperdagangkan di Bursa Efek Indonesia terhitung sejak tanggal 2 Agustus 2023 dengan kode CNMA.

**c. Entitas Anak**

Perseroan memiliki kepemilikan secara langsung dan tidak langsung pada entitas anak sebagai berikut:

**b. Public offering of securities (Continued)**

On 25 July 2023, the Company received the effective statement from the Board of Commissioners of the Financial Services Authority (“OJK”) in its letter No. S-186/D.04/2023 to conduct an Initial Public Offering through the capital market by issuing 8,335,000,000 shares (10% of shares, issued and fully paid-up) at Rp 270 (whole Rupiah) per share.

Based on a letter from PT Bursa Efek Indonesia No. S-06159/BEI.PP2/07-2023 dated 27 July 2023 regarding the Approval for Listing Equity Securities of PT Nusantara Sejahtera Raya Tbk., the Company’s shares are listed and traded in Bursa Efek Indonesia starting from 2 August 2023 with ticker symbol CNMA.

**c. Subsidiaries**

The Company has direct and indirect ownership in the following subsidiaries:

| Nama entitas anak /<br>Name of subsidiaries | Kegiatan bisnis/<br>Business activity                                                                    | Lokasi/<br>Location | Tahun mulai<br>beroperasi<br>komersial/<br>Year of<br>commercial<br>operations | Persentase kepemilikan/<br>Percentage of ownership |                                  | Total aset sebelum eliminasi/<br>Total assets before elimination |                                  |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------|---------------------|--------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------|------------------------------------------------------------------|----------------------------------|
|                                             |                                                                                                          |                     |                                                                                | 30 Juni/<br>June<br>2025                           | 31 Desember/<br>December<br>2024 | 30 Juni/<br>June<br>2025                                         | 31 Desember/<br>December<br>2024 |
| Kepemilikan langsung/Direct ownership       |                                                                                                          |                     |                                                                                |                                                    |                                  |                                                                  |                                  |
| PT Lestari Mitra Sembada (LMS)              | Industri bioskop dan penyediaan makanan dan minuman/ Cinema industry and provision of food and beverages | Jakarta Indonesia   | 2006                                                                           | 75.00%                                             | 75.00%                           | 674,062                                                          | 705,285                          |
| PT Lia Anugrah Semesta (LIA)                | Industri bioskop dan penyediaan makanan dan minuman/ Cinema industry and provision of food and beverages | Jakarta Indonesia   | 1990                                                                           | 70.00%                                             | 70.00%                           | 117,365                                                          | 110,376                          |
| PT Intra Mandiri (IM)                       | Industri bioskop dan penyediaan makanan dan minuman/ Cinema industry and provision of food and beverages | Jakarta, Indonesia  | 1992                                                                           | 100.00%                                            | 100.00%                          | 105,274                                                          | 102,036                          |
| PT Pan Mitra Sembada (PMS)                  | Industri bioskop dan penyediaan makanan dan minuman/ Cinema industry and provision of food and beverages | Jakarta Indonesia   | 1989                                                                           | 66.67%                                             | 66.67%                           | 65,278                                                           | 82,195                           |
| PT Kharisma Maju Abadi (KMA)                | Industri bioskop dan penyediaan makanan dan minuman/ Cinema industry and provision of food and beverages | Jakarta Indonesia   | 1990                                                                           | 70.00%                                             | 70.00%                           | 82,408                                                           | 88,470                           |
| PT Kartika Insani Raya (KIR)                | Industri bioskop dan penyediaan makanan dan minuman/ Cinema industry and provision of food and beverages | Jakarta Indonesia   | 1989                                                                           | 100.00%                                            | 100.00%                          | 32,068                                                           | 27,098                           |

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(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

|                           |                               |
|---------------------------|-------------------------------|
| <b>1. UMUM (Lanjutan)</b> | <b>1. GENERAL (Continued)</b> |
|---------------------------|-------------------------------|

c. Entitas Anak (Lanjutan)

c. Subsidiaries (Continued)

| Nama entitas anak /<br>Name of subsidiaries                                           | Kegiatan bisnis/<br>Business activity                                                                           | Lokasi/<br>Location | Tahun mulai<br>beroperasi<br>komersial/<br>Year of<br>commercial<br>operations | Persentase kepemilikan/<br>Percentage of ownership |                                  | Total aset sebelum eliminasi/<br>Total assets before elimination |                                  |
|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------|------------------------------------------------------------------|----------------------------------|
|                                                                                       |                                                                                                                 |                     |                                                                                | 30 Juni/<br>June<br>2025                           | 31 Desember/<br>December<br>2024 | 30 Juni/<br>June<br>2025                                         | 31 Desember/<br>December<br>2024 |
| PT Sekar Saridana (SSD)                                                               | Industri bioskop dan penyediaan makanan dan minuman/ <i>Cinema industry and provision of food and beverages</i> | Jakarta Indonesia   | 2002                                                                           | 100.00%                                            | 100.00%                          | 46,369                                                           | 46,630                           |
| PT Gading Adipermai (GAP)                                                             | Industri bioskop dan penyediaan makanan dan minuman/ <i>Cinema industry and provision of food and beverages</i> | Jakarta Indonesia   | 1989                                                                           | 70.00%                                             | 70.00%                           | 19,435                                                           | 19,772                           |
| PT Nusantara Elang Sejahtera (NES)                                                    | Penyediaan platform tiket online / <i>Provide online ticketing platform</i>                                     | Jakarta, Indonesia  | 2017                                                                           | 60.00%                                             | 60.00%                           | 82,912                                                           | 63,566                           |
| PT Sanggar Usaha Mandiri (SUM)                                                        | Penyewaan tanah/ <i>Land leasing</i>                                                                            | Jakarta Indonesia   | 1989                                                                           | 100.00%                                            | 100.00%                          | 8,361                                                            | 26,904                           |
| <b>Kepemilikan tidak langsung melalui/Indirect ownership through PT Intra Mandiri</b> |                                                                                                                 |                     |                                                                                |                                                    |                                  |                                                                  |                                  |
| PT Prima Mandala (PM)                                                                 | Industri bioskop dan penyediaan Makanan dan minuman/ <i>Cinema Industry and provision of food and beverages</i> | Malang, Indonesia   | 1989                                                                           | 50.00%                                             | 50.00%                           | 7,906                                                            | 5,061                            |

Perseroan dan entitas anaknya secara kolektif disebut sebagai Grup.

*The Company and its subsidiaries are collectively referred to as the Group.*

d. Dewan Komisaris, Direksi, Komite Audit dan karyawan

d. Boards of Commissioners, Directors, Audit Committee and employees

Yang termasuk 9imana9a manajemen kunci adalah seluruh komisaris dan direksi.

*Key management includes all commissioner and directors.*

Pada tanggal 30 Juni 2025 dan 31 Desember 2024, susunan Dewan Komisaris, Direksi dan Komite Audit Perseroan adalah sebagai berikut:

*As of 30 June 2025 and 31 December 2024, the composition of the Company's Board of Commissioners, Board of Directors and Audit Committee was as follows:*

|                        | 30 Juni/ June<br>2025          | 31 Desember/ December<br>2024  |                               |
|------------------------|--------------------------------|--------------------------------|-------------------------------|
| <u>Dewan Komisaris</u> |                                |                                | <u>Board of Commissioners</u> |
| Komisaris Utama        | Ongki Wanadjati Dana           | Ongki Wanadjati Dana           | President Commissioner        |
| Komisaris              | Melia Suherman                 | Melia Suherman                 | Commissioner                  |
| Komisaris              | Harris Lasmana                 | Harris Lasmana                 | Commissioner                  |
| Komisaris              | Sacheen Harris Lasmana         | Sacheen Harris Lasmana         | Commissioner                  |
| Komisaris              | Edwin Surya Winarta            | Edwin Surya Winarta            | Commissioner                  |
| Komisaris Independen   | Mohammad Noor Rachman Soejoeti | Mohammad Noor Rachman Soejoeti | Independent Commissioner      |
| Komisaris Independen   | Ongki Wanadjati Dana           | Ongki Wanadjati Dana           | Independent Commissioner      |
| Komisaris Independen   | Ariani Vidya Sofjan            | Ariani Vidya Sofjan            | Independent Commissioner      |

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SIX-MONTH PERIODS ENDED 30 JUNE 2025 AND 2024 (UNAUDITED)

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

|                           |                               |
|---------------------------|-------------------------------|
| <b>1. UMUM (Lanjutan)</b> | <b>1. GENERAL (Continued)</b> |
|---------------------------|-------------------------------|

d. Dewan Komisaris, Direksi, Komite Audit dan karyawan (Lanjutan)

d. Boards of Commissioners, Directors, Audit Committee and employees (Continued)

|                     | 30 Juni/ June 2025             | 31 Desember/ December 2024     |                           |
|---------------------|--------------------------------|--------------------------------|---------------------------|
| <u>Direksi</u>      |                                |                                | <u>Board of Directors</u> |
| Presiden Direktur   | Suryo Suherman                 | Suryo Suherman                 | President Director        |
| Direktur            | Arif Suherman                  | Arif Suherman                  | Director                  |
| Direktur            | Tri Rudy Anitio                | Tri Rudy Anitio                | Director                  |
| Direktur            | Dody Suhartono                 | Dody Suhartono                 | Director                  |
| <u>Komite Audit</u> |                                |                                | <u>Audit I</u>            |
| Ketua               | Mohammad Noor Rachman Soejoeti | Mohammad Noor Rachman Soejoeti | Chairman                  |
| Anggota             | Fitradewata Teramihardja       | Fitradewata Teramihardja       | Member                    |
| Anggota             | Sammy TS Lalamentik            | Sammy TS Lalamentik            | Member                    |

Pada tanggal 30 Juni 2025 dan 31 Desember 2024, Jumlah karyawan tetap Grup adalah 1.281 orang dan 1.325 orang (tidak diaudit)

As of 30 June 2025 and 31 December 2024, the permanent employees of the group were 1,281 people and 1,325 people, respectively (unaudited)

**2. DASAR PENYUSUNAN LAPORAN KEUANGAN INTERIM KONSOLIDASIAN**

**2. BASIS OF PREPARATION OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

a. Pernyataan kepatuhan

a. Statement of compliance

Laporan keuangan interim konsolidasian Grup disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia (SAK Indonesia) dan peraturan regulator pasar modal yaitu Peraturan No. VIII.G.7 tentang Penyajian dan Pengungkapan Laporan Keuangan Emiten dan Perusahaan Publik.

The interim consolidated financial statements have been prepared in accordance with Indonesian Financial Accounting Standards (SAK Indonesia) and the Capital Market Regulation No. VII.G.7 regarding the Presentation and Disclosure of Financial Statements of Listed and Public Companies.

b. Laporan keuangan interim konsolidasian Grup telah disetujui untuk diterbitkan oleh Direksi pada tanggal 28 Juli 2025.

b. The Company's Board of Directors approved the Group's interim consolidated financial statements for issuance on 28 July 2025.

c. Dasar pengukuran

c. Basis of measurement

Laporan keuangan interim konsolidasian disusun berdasarkan konsep nilai historis, kecuali 10imana standar akuntansi menyaratkan pengukuran nilai wajar, serta menggunakan dasar akrual, kecuali untuk laporan arus kas interim konsolidasian.

The interim consolidated financial statements have been prepared on the basis of historical cost concept, except where the accounting standards required fair value measurement, and also using the accruals basis, except in the interim consolidated statements of cash flows.

d. Laporan arus kas

d. Statement of cash flows

Laporan arus kas interim konsolidasian disusun dengan menggunakan metode langsung dengan mengelompokkan arus kas dalam aktivitas operasi, investasi, dan pendanaan.

The interim consolidated statement of cash flows is prepared using the direct method with classification of cash flows into operating, investing, and financing activities.

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**2. DASAR PENYUSUNAN LAPORAN KEUANGAN  
INTERIM KONSOLIDASIAN (Lanjutan)**

**2. BASIS OF PREPARATION OF THE INTERIM  
CONSOLIDATED FINANCIAL STATEMENTS  
(Continued)**

**e. Mata uang fungsional dan penyajian**

Laporan keuangan interim konsolidasian disajikan dalam Rupiah, dibulatkan ke dalam jutaan terdekat, yang merupakan mata uang fungsional Grup.

**e. Functional and presentation currency**

*The interim consolidated financial statements are presented in Rupiah, rounded to the nearest million, which is the Group's functional currency.*

**f. Dasar konsolidasi**

Laporan keuangan interim konsolidasian menggabungkan laporan keuangan interim milik Perseroan dan entitas anak dimana Perseroan memiliki kemampuan untuk mengendalikan entitas anak tersebut, baik secara langsung maupun tidak langsung.

**f. Basis of consolidation**

*The interim consolidated financial statements incorporate the interim financial statements of the Company and subsidiaries in which the Company has the ability to control the subsidiaries, both directly or indirectly.*

Entitas anak adalah entitas yang dikendalikan oleh Perseroan. Perseroan mengendalikan entitas ketika Perseroan terekspos dengan, atau memiliki hak atas, imbal hasil variabel dari keterlibatan Perseroan dengan entitas dan memiliki kemampuan untuk mempengaruhi imbal hasil tersebut melalui kekuasaan Perseroan di entitas.

*Subsidiaries are entities controlled by the Company. The Company controls an entity when it 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.*

Entitas anak dikonsolidasi sejak tanggal Perseroan memperoleh pengendalian secara efektif dan tidak lagi dikonsolidasi sejak pengendalian tersebut tidak lagi dimiliki.

*Subsidiaries are consolidated from the date on which effective control is obtained by the Company, and are no longer consolidated from the date such control ceases.*

Kepentingan non-pengendali atas aset neto entitas anak diidentifikasi pada tanggal kombinasi bisnis yang selanjutnya disesuaikan dengan proporsi atas perubahan ekuitas entitas anak dan disajikan sebagai bagian dari ekuitas pada laporan posisi keuangan konsolidasian.

*Non-controlling interests in the net assets of subsidiaries are identified at the date of business combination and afterwards are adjusted by proportion of changes in equity of subsidiaries and presented as a part of equity in the consolidated statement of financial position.*

Kepentingan non-pengendali atas laba dan atas jumlah penghasilan komprehensif entitas anak diidentifikasi sesuai proporsinya dan disajikan sebagai bagian dari jumlah laba (rugi) konsolidasian dan penghasilan (kerugian) komprehensif konsolidasian yang dapat diatribusikan pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

*Non-controlling interests in profit and in comprehensive income of subsidiaries is identified at its portion and presented as a part of total attributable consolidated profit (loss) and consolidated comprehensive income (loss) in the consolidated statements of profit or loss and other comprehensive income.*

Bila pengendalian atas suatu entitas diperoleh dalam periode berjalan, hasil usaha entitas tersebut dimasukkan dalam laporan keuangan konsolidasian sejak tanggal pengendalian dimulai. Bila pengendalian berakhir dalam periode berjalan, hasil usaha entitas tersebut dimasukkan ke dalam laporan keuangan konsolidasian untuk bagian dari tahun dimana pengendalian masih berlangsung.

*Where control of an entity is obtained during a financial period, its results are included in the consolidated financial statements from the date on which control commences. Where control ceases during a financial period, its results are included in the consolidated financial statements for the part of the year during which control existed.*

Kebijakan akuntansi yang digunakan dalam penyusunan laporan keuangan interim konsolidasian telah diterapkan secara konsisten oleh Grup dalam semua hal yang material, kecuali dinyatakan lain.

*The accounting policies adopted in preparing the interim consolidated financial statements have been consistently applied by the Group in all material respects, unless otherwise stated.*

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**2. DASAR PENYUSUNAN LAPORAN KEUANGAN  
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**2. BASIS OF PREPARATION OF THE INTERIM  
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**f. Dasar konsolidasi (Lanjutan)**

Seluruh transaksi dan saldo yang material antara entitas-entitas yang dikonsolidasikan telah dieliminasi, termasuk keuntungan dan kerugian hasil dari transaksi antar entitas yang belum direalisasi.

Perubahan dalam bagian kepemilikan Perseroan pada entitas anak yang tidak mengakibatkan hilangnya pengendalian dicatat sebagai transaksi ekuitas. Ketika pengendalian atas entitas anak hilang, bagian kepemilikan yang tersisa di entitas tersebut diukur kembali pada nilai wajarnya dan keuntungan atau kerugian yang dihasilkan diakui dalam laba rugi.

**g. Penggunaan pertimbangan, estimasi dan asumsi**

Penyusunan laporan keuangan interim konsolidasian mengharuskan manajemen untuk membuat pertimbangan, estimasi dan asumsi yang mempengaruhi penerapan kebijakan akuntansi serta jumlah aset, liabilitas, pendapatan dan beban yang dilaporkan. Hasil 12imana dapat berbeda dari nilai-nilai estimasi tersebut.

Estimasi dan asumsi yang mendasarinya ditinjau secara berkesinambungan. Perubahan terhadap estimasi diakui secara prospektif.

Informasi mengenai ketidakpastian asumsi dan estimasi yang dapat mengakibatkan penyesuaian material pada periode berikutnya termasuk di dalam Catatan 3c, 3d dan 7 – estimasi masa manfaat aset tetap dan periode sewa, serta Catatan 3e – pengukuran kewajiban imbalan kerja: asumsi aktuarial.

**f. Basis of consolidation (Continued)**

*All material transactions and balances between consolidated entities have been eliminated, including unrealized gains and losses arising from intercompany transactions.*

*Changes in the 'Company's ownership interest in a subsidiary that do not result in the loss of control are accounted as equity transactions. When control over a previous subsidiary is lost, any remaining interest in the entity is remeasured at fair value and the resulting gain or loss is 12imana12aan in profit or loss.*

**g. Use of judgments, estimates and assumptions**

*The preparation of the interim consolidated financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from those estimated amounts.*

*Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are 12imana12aan prospectively.*

*Information about the assumptions and estimation uncertainties that may result in a material adjustment within the following period is included in Notes 3c, 3d and 7 – estimated useful life of fixed assets and lease period, and Notes 3e – measurement of employee benefits obligation: actuarial assumptions.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL**

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**3. SUMMARY OF MATERIAL ACCOUNTING  
POLICIES**

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Kebijakan-kebijakan akuntansi material dibawah ini telah diterapkan secara konsisten untuk semua periode yang disajikan dalam penyusunan laporan keuangan interim konsolidasian ini.

**a. Kas dan setara kas**

Kas dan setara kas mencakup kas, kas di bank dan deposito berjangka yang jatuh temponya dalam waktu tiga bulan atau kurang terhitung sejak ditempatkan, dan tidak digunakan sebagai jaminan atau tidak dibatasi penggunaannya.

*The material accounting policies set out below have been applied consistently to all periods presented in these interim consolidated financial statements.*

**a. Cash and cash equivalents**

*Cash and cash equivalents include cash on hand, cash in banks, and time deposits with a maturity period of three months or less at the time of placement and which are not used as collateral or are not restricted.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**b. Persediaan**

Persediaan diukur berdasarkan biaya perolehan atau nilai realisasi neto, mana yang lebih rendah; biaya perolehan ditentukan dengan metode rata-rata tertimbang dan mencakup pengeluaran yang timbul untuk memperoleh persediaan tersebut serta biaya lain untuk membawa persediaan ke kondisi dan lokasi saat ini. Nilai realisasi neto adalah estimasi harga jual yang diperlukan dalam kegiatan usaha normal dikurangi dengan estimasi biaya untuk melakukan penjualan.

**c. Aset tetap**

Aset tetap (termasuk aset hak-guna, lihat Catatan 3d), diukur dengan model biaya, yaitu awalnya diukur pada biaya perolehan dan selanjutnya dicatat setelah dikurangi akumulasi penyusutan dan akumulasi penurunan nilai. Penyusutan dihitung sejak bulan aset yang bersangkutan siap untuk digunakan dengan menggunakan metode garis lurus selama estimasi masa manfaat dari aset sebagai berikut:

Pengembangan prasarana  
Aset hak-guna  
Peralatan studio dan kantor  
Perabot dan perlengkapan  
Kendaraan

10 tahun/years  
10 – 20 tahun/years  
5 – 10 tahun/years  
8 tahun/years  
5 tahun/years

Leasehold improvements  
Right-of-use assets  
Studio and office equipment  
Furniture and fixtures  
Vehicles

Nilai residu dan masa manfaat dari aset dikaji ulang sekurang-kurangnya pada setiap tanggal pelaporan dan jika diperlukan akan disesuaikan dan diterapkan sesuai dengan ketentuan standar akuntansi yang berlaku.

Beban pemeliharaan normal dibebankan ke laba rugi pada saat terjadinya, sedangkan penambahan, pemugaran, perluasan, dan lain-lain yang menambah masa manfaat atau kapasitas aset tetap dikapitalisasi.

Keuntungan atau kerugian yang terjadi dari aset tetap yang sudah tidak digunakan atau yang dijual, dikeluarkan dari aset tetap dan dibukukan dalam laba rugi periode berjalan.

**b. Inventory**

Inventories are measured at the lower of cost and net realizable value; cost is determined using the weighted average method and includes expenditures incurred in acquiring the inventories and other costs incurred in bringing them to their present condition and location. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs necessary to make the sale.

**c. Fixed assets**

Fixed assets (including right-of-use assets, see Note 3d) are measured using the cost model, i.e. initially measured at cost and subsequently are carried net of accumulated depreciation and accumulated impairment losses. Depreciation is computed starting from the month such assets are ready for their intended use, using the straight-line method over the estimated useful lives of the assets as follows:

The residual value and the useful life of an asset are reviewed at least at each reporting date, and if required, they will be adjusted and applied in accordance with the prevailing accounting standards.

Normal maintenance expenses are charged to the profit or loss when incurred, while betterments, renovations, expansion, etc, that increase the useful lives or capacity of fixed assets are capitalized.

The gains or losses from fixed assets, which are no longer utilized or sold, are removed from fixed assets and recorded in the current period profit or loss.

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| <b>3. IKHTISAR KEBIJAKAN AKUNTANSI<br/>MATERIAL (Lanjutan)</b> | <b>3. SUMMARY OF MATERIAL ACCOUNTING<br/>POLICIES (Continued)</b> |
|----------------------------------------------------------------|-------------------------------------------------------------------|
|----------------------------------------------------------------|-------------------------------------------------------------------|

**d. Sewa**

Pada tanggal inisiasi suatu kontrak, Grup menentukan apakah suatu kontrak merupakan, atau mengandung, sewa dengan mempertimbangkan apakah kontrak tersebut memberikan hak untuk mengendalikan penggunaan suatu aset identifikasi selama suatu jangka waktu tertentu untuk dipertukarkan dengan imbalan. Suatu kontrak memberikan hak untuk mengendalikan penggunaan suatu aset identifikasi, jika semua kondisi berikut ini terpenuhi:

- Kontrak melibatkan penggunaan semua kapasitas dari aset identifikasi secara substansial yang secara fisik dapat dibedakan (sebagaimana ditentukan secara eksplisit atau implisit di dalam kontrak). Jika pemasok memiliki hak substitusi yang substantif, maka aset tersebut tidak dapat dianggap dapat diidentifikasi;
- Grup memiliki hak untuk memperoleh secara eksklusif semua manfaat ekonomi dari penggunaan aset selama periode penggunaan; dan
- Grup memiliki hak untuk mengarahkan penggunaan aset identifikasi; yaitu Grup memiliki hak pengambilan keputusan yang paling relevan untuk mengubah bagaimana dan untuk tujuan apa aset tersebut digunakan.

Pada tanggal inisiasi atau pada saat penilaian kembali suatu kontrak yang mengandung suatu komponen sewa, Grup mengalokasikan imbalan dalam kontrak ke masing-masing komponen sewa berdasarkan harga tersendiri masing-masing dari komponen sewa.

Grup mengakui aset hak-guna dan liabilitas sewa pada tanggal dimulainya sewa. Aset hak-guna awalnya diukur pada biaya perolehan, yang terdiri dari jumlah pengukuran awal dari liabilitas sewa yang disesuaikan dengan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan, ditambah dengan biaya langsung awal yang dikeluarkan, dan estimasi biaya untuk membongkar dan memindahkan aset pendasar atau untuk merestorasi aset pendasar atau tempat aset tersebut berada, dikurangi insentif sewa yang diterima.

**d. Leases**

*At inception of a contract, the Group determines if a contract is, or contains, a lease by considering whether the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. A contract conveys the right to control the use of an identified asset, if all of the following conditions are met:*

- *The contract involves the use of substantially all of the capacity of an identified asset that is physically distinct (as specified explicitly or implicitly in the contract). If the supplier has a substantive substitution right, then the asset cannot be considered as identifiable;*
- *The Group has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and*
- *The Group has the right to direct the use of the identified asset i.e. it has decision-making rights that are most relevant to changing how and for what purpose the asset is used.*

*At inception or on reassessment of a contract that contains a lease component, the Group allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices.*

*The Group recognizes a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(Lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**d. Sewa (Lanjutan)**

Setelah tanggal pemulaan, aset hak-guna diukur dengan model biaya. Aset hak-guna selanjutnya disusutkan dengan menggunakan metode garis lurus dari tanggal pemulaan sewa hingga tanggal yang lebih awal antara akhir masa manfaat aset hak-guna atau akhir masa sewa. Estimasi masa manfaat aset hak-guna ditentukan dengan menggunakan basis yang sama dengan aset tetap. Selain itu, aset hak-guna secara berkala dikurangi dengan kerugian penurunan nilai, jika ada, dan disesuaikan dengan pengukuran kembali liabilitas sewa.

Liabilitas sewa awalnya diukur pada nilai kini atas pembayaran sewa yang belum dibayar pada tanggal pemulaan, didiskontokan menggunakan suku bunga implisit dalam sewa atau, jika suku bunga tersebut tidak dapat ditentukan, dapat menggunakan suku bunga pinjaman 15imana15aan15 Grup.

Pembayaran sewa yang termasuk dalam pengukuran liabilitas sewa meliputi:

- Pembayaran tetap, termasuk pembayaran tetap secara substansi;
- Pembayaran sewa secara 15imana15a yang bergantung pada suatu indeks atau suku bunga, yang pada awalnya diukur dengan menggunakan indeks atau suku bunga pada tanggal pemulaan;
- Pembayaran minimum yang harus dibayarkan untuk kontrak sewa dengan skema bagi hasil pendapatan;
- Jumlah yang diperkirakan akan dibayarkan berdasarkan jaminan nilai residual; dan
- Harga eksekusi opsi beli 15imana Grup cukup pasti untuk mengeksekusi opsi tersebut, pembayaran sewa dalam opsi periode perpanjangan opsional jika Grup cukup pasti untuk mengeksekusi opsi perpanjangan, dan 15imana15 untuk penghentian sewa lebih awal kecuali jika Grup cukup yakin untuk tidak mengakhirinya lebih dini.

**d. Leases (Continued)**

After commencement date, right-of-use asset is measured using cost model. The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of fixed assets. In addition, the right-of-use assets are periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not yet paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, it can be using the Group's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments, including in-substance fixed payments;
- Variable lease payments that depend on the index or a rate, initially measured using the index or rate as at the commencement date;
- Minimum required payment from lease contracts with revenue sharing arrangement;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that the Group reasonably certain to exercise, lease payments in an option renewal period if the Group reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Group reasonably certain not to terminate early.

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(Lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**d. Sewa (Lanjutan)**

Liabilitas sewa diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif. Liabilitas sewa diukur kembali ketika ada perubahan pembayaran sewa masa depan yang timbul dari perubahan indeks atau suku bunga, jika ada perubahan estimasi Grup atas jumlah yang diperkirakan akan dibayar dalam jaminan nilai residual, atau jika Grup mengubah nilainya apakah akan mengeksekusi opsi beli, perpanjangan atau penghentian.

Ketika liabilitas sewa diukur kembali dengan 16imana16a, penyesuaian terkait dilakukan terhadap jumlah tercatat aset hak-guna, atau dicatat dalam laba rugi jika jumlah tercatat aset hak-guna telah berkurang menjadi nol.

Aset hak-guna Grup disajikan sebagai “Aset tetap” dan liabilitas sewa disajikan sebagai “Liabilitas sewa” di laporan posisi keuangan konsolidasian.

Grup tidak mengakui aset hak-guna dan liabilitas sewa untuk sewa bagi hasil pendapatan yang tidak terdapat pembayaran minimum yang harus dibayarkan.

Sewa jangka pendek dan sewa aset bernilai rendah

Grup memilih untuk tidak mengakui aset hak-guna dan liabilitas sewa yang memiliki masa sewa 12 bulan atau kurang dan sewa atas aset bernilai-rendah seperti peralatan kantor. Grup mengakui pembayaran sewa terkait dengan 16imana16a sebagai beban dengan dasar garis lurus selama masa sewa.

**e. Imbalan kerja**

Liabilitas imbalan pascakerja dihitung sebesar nilai kini dari estimasi jumlah imbalan pascakerja di masa depan yang timbul dari jasa yang telah diberikan oleh karyawan pada masa kini dan masa lalu. Perhitungan dilakukan oleh aktuaris yang berkualifikasi dengan metode *projected-unit-credit*.

Keuntungan atau kerugian 16imana16aa yang timbul dari pengukuran kembali liabilitas imbalan pasti diakui segera dalam penghasilan komprehensif lainnya.

Ketika manfaat program berubah atau 16imana suatu kurtailmen atas program terjadi, dampak perubahan manfaat tersebut yang terkait dengan jasa masa lalu atau keuntungan/kerugian dari kurtailmen diakui segera dalam laba rugi.

**d. Leases (Continued)**

*The lease liability is measured at amortized cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Group's estimate of the amount expected to be payable under a residual value guarantee, or if the Group changes its assessment of whether it will exercise a purchase, extension or termination option.*

*When the lease liability is remeasured this way, either a corresponding adjustment is made to the carrying amount of the right-of-use asset, or the amount is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.*

*The Group's right-of-use assets are presented as “Fixed assets” and lease liabilities are presented as “Lease liabilities” in the consolidated statement of financial position.*

*The Group does not recognize right-of-use assets and lease liabilities for lease contracts with revenue sharing arrangement which have no minimum payment requirement.*

Short-term leases and leases of low-value assets

*The Group has elected not to recognize right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low value assets such as office equipment. The Group recognizes the lease payments associated with these leases as an expense on a straight-line basis over the lease term.*

**e. Employee benefits**

*The obligation for post-employment benefits is calculated at the present value of estimated future benefits that the employees have earned in return for their services in the current and prior periods. The calculation is performed by a qualified actuary using the projected-unit-credit method.*

*Gains or losses arising from actuarial remeasurements of the net defined benefit liability are recognized immediately in other comprehensive income.*

*When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognized immediately in profit or loss.*

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| 3. IKHTISAR KEBIJAKAN AKUNTANSI<br>MATERIAL (Lanjutan)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3. SUMMARY OF MATERIAL ACCOUNTING<br>POLICIES (Continued)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| <p>f. Instrumen keuangan</p> <p>(i) Aset keuangan</p> <p>Pada pengakuan awal, aset keuangan diklasifikasikan sebagai yang diukur pada biaya perolehan diamortisasi; nilai wajar melalui penghasilan komprehensif lain (FVOCI) atau nilai wajar melalui laba rugi (FVTPL).</p> <p>Aset keuangan yang diukur pada biaya perolehan diamortisasi terdiri dari kas dan setara kas, piutang usaha dan piutang lainnya, dan dana jaminan (bagian dari aset tidak 17imana lainnya). Aset keuangan ini pada awalnya diakui sebesar nilai wajar ditambah biaya transaksi yang dapat diatribusikan secara langsung, dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif. Biaya perolehan diamortisasi dikurangi dengan kerugian penurunan nilai. Pendapatan bunga, keuntungan dan kerugian selisih kurs dan kerugian nilai diakui dalam laba rugi. Keuntungan atau kerugian penurunan penghentian pengakuan diakui dalam laba atau rugi.</p> <p>(ii) Liabilitas keuangan</p> <p>Liabilitas keuangan diklasifikasikan dan diukur pada biaya perolehan diamortisasi, atau FVTPL.</p> <p>Utang usaha dan utang lainnya pada awalnya diakui sebesar nilai wajar ditambah biaya transaksi dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif. Beban bunga serta keuntungan dan kerugian selisih kurs diakui dalam laba rugi. Keuntungan atau kerugian dari penghentian pengakuan juga diakui dalam laba rugi.</p> <p>(iii) Penghentian pengakuan</p> <p><u>Aset keuangan</u></p> <p>Grup menghentikan pengakuan aset keuangan 17imana hak kontraktual atas arus kas dari aset keuangan tersebut kadaluarsa, atau 17imana Grup mengalihkan seluruh hak untuk menerima arus kas kontraktual dari aset keuangan dalam transaksi di mana Grup secara 17imana17aan17 telah mengalihkan seluruh risiko dan manfaat atas kepemilikan aset keuangan. Setiap 17imana17a kewajiban yang timbul atau yang masih dimiliki oleh Grup diakui sebagai aset atau liabilitas secara terpisah.</p> | <p>f. Financial instruments</p> <p>(i) Financial assets</p> <p><i>At initial recognition, a financial asset is classified as measured at amortized cost; fair value through other comprehensive income (FVOCI) or fair value through profit or loss (FVTPL).</i></p> <p><i>The financial assets that are measured at amortized cost are cash and cash equivalent, trade and other receivables, and refundable deposits (part of other non-current assets). These financial assets are initially recognized at fair value plus directly attributable transaction costs and subsequently measured at amortized cost using the effective interest method. The amortized cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment loss are recognized in profit or loss. Any gain or loss on derecognition is recognized in profit or loss.</i></p> <p>(ii) Financial liabilities</p> <p><i>Financial liabilities are classified as either measured at amortized cost, or FVTPL.</i></p> <p><i>Trade and other payables are initially recognized at fair value plus transaction costs and subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in profit or loss. Any gain or loss on derecognition is also recognized in profit or loss.</i></p> <p>(iii) Derecognition</p> <p><u>Financial assets</u></p> <p><i>The Group derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or when the Group transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial asset that is created or retained by the Group is recognized as a separate asset or liability.</i></p> |

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|                                                                |                                                                   |
|----------------------------------------------------------------|-------------------------------------------------------------------|
| <b>3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL<br/>(Lanjutan)</b> | <b>3. SUMMARY OF MATERIAL ACCOUNTING<br/>POLICIES (Continued)</b> |
|----------------------------------------------------------------|-------------------------------------------------------------------|

*f. Instrumen keuangan (Lanjutan)*

(iii) Penghentian pengakuan (Lanjutan)

Aset keuangan (Lanjutan)

Dalam transaksi di mana aset keuangan dialihkan tetapi risiko dan manfaat yang terkait dengan kepemilikan tetap dipertahankan, aset yang ditransfer tidak dihentikan pengakuannya.

Liabilitas keuangan

Grup menghentikan pengakuan liabilitas keuangan 18imana kewajiban kontraktualnya dilepaskan, dibatalkan, atau dihapuskan. Grup juga menghentikan pengakuan liabilitas keuangan 18imana persyaratannya dimodifikasi dan arus kas dari liabilitas yang dimodifikasi berbeda secara 18imana18aan18, dalam hal ini liabilitas keuangan baru, berdasarkan persyaratan yang diubah, diakui pada nilai wajar.

Pada penghentian pengakuan liabilitas keuangan, perbedaan antara nilai tercatat yang dihentikan dan imbalan yang dibayarkan (termasuk aset non-tunai yang dialihkan atau liabilitas yang diambil alih) diakui dalam laba rugi.

(iv) Saling hapus

Aset keuangan dan liabilitas keuangan dapat saling hapus dan jumlah netonya disajikan dalam laporan posisi keuangan konsolidasian jika, dan hanya jika, Grup saat ini memiliki hak yang berkekuatan hukum untuk melakukan saling hapus dan bermaksud untuk menyelesaikannya secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara simultan.

*f. Financial instruments (Continued)*

(iii) Derecognition (Continued)

Financial assets (Continued)

*In transactions where a financial asset is transferred but the risks and rewards associated with ownership are somehow retained, the transferred asset is not derecognized.*

Financial liabilities

*The Group derecognizes a financial liability when its contractual obligations are discharged, cancelled, or otherwise extinguished. The Group also derecognizes a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability, based on the modified terms, is recognized at fair value.*

*On derecognition of a financial liability, the difference between the carrying amount 18imana18aan18d and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognized in profit or loss.*

(iv) Offsetting

*Financial assets and financial liabilities are offset and the net amount presented in the consolidated statement of financial position when, and only when, the Group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis, or to realize the asset and settle the liability simultaneously.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(Lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

f. Instrumen keuangan (Lanjutan)

f. Financial instruments (Continued)

(v) Penurunan nilai

(v) Impairment

Grup mengakui penyisihan kerugian atas kerugian kredit ekspektasian (KKE) atas aset keuangan yang diukur pada biaya perolehan diamortisasi.

*The Group recognizes loss allowances for expected credit loss (ECL) on financial assets measured at amortized cost.*

Pengukuran KKE

Measurement of ECLs

KKE adalah estimasi probabilitas-tertimbang atas kerugian kredit. Kerugian kredit diukur sebagai nilai kini dari semua kekurangan kas (yaitu perbedaan antara arus kas yang terutang kepada Grup berdasarkan kontrak dan arus kas yang diperkirakan akan diterima Grup). KKE didiskontokan dengan suku bunga efektif dari aset keuangan.

*ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the Group in accordance with the contract and the cash flows that the Group expects to receive). ECLs are discounted at the effective interest rate of the financial asset.*

Penyajian penyisihan KKE dalam laporan posisi keuangan

Presentation of allowance for ECL in the statement of financial position

Penyisihan kerugian aset keuangan yang diukur pada biaya perolehan diamortisasi dikurangkan dari jumlah bruto aset tersebut.

*Loss allowances for financial assets measured at amortized cost are deducted from the gross carrying amount of the assets.*

Grup mengukur penyisihan kerugian dengan jumlah yang sama dengan KKE sepanjang umur, kecuali untuk kas di bank dimana risiko kredit (yaitu risiko gagal bayar yang terjadi selama umur ekspektasian dimana 19a an keuangan) tidak meningkat secara signifikan sejak pengakuan awal, yaitu diukur sebagai KKE 12 bulan.

*The Group measures loss allowances at an amount equal to lifetime ECL, except for cash in banks for which credit risk (i.e. the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition, which are measured as 12-month ECL.*

Penyisihan kerugian untuk piutang usaha dan piutang lainnya yang diukur dengan biaya perolehan diamortisasi selalu diukur pada jumlah yang mencerminkan KKE sepanjang umur.

*Loss allowances for trade and other receivables measured at amortized cost are always measured at an amount that represents the lifetime ECL.*

g. Pengakuan pendapatan

g. Revenue recognition

Pendapatan diukur sebesar imbalan yang ditetapkan dalam kontrak dengan pelanggan. Grup memperoleh pendapatan terutama dari penjualan tiket bioskop, makanan dan minuman, convenience fee dari platform digital, menyewakan tempat untuk acara, dan penayangan iklan.

*Revenue is measured based on the consideration specified in a contract with a customer. The Group derives its revenues principally from sale of cinema ticket, food and beverages, convenience fee from digital platform, premises rental for events, and advertisement.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(Lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

g. Pengakuan pendapatan (Lanjutan)

Tabel berikut memberikan informasi tentang sifat dan waktu pemenuhan pelaksanaan kewajiban dalam kontrak dengan pelanggan, termasuk syarat pembayaran yang signifikan, dan kebijakan pengakuan pendapatan terkait.

**Sifat dan waktu pemenuhan kewajiban pelaksanaan,  
termasuk syarat pembayaran yang signifikan/  
*Nature and timing of satisfaction of performance obligations,  
including significant payment terms***

Untuk penjualan tiket bioskop, Grup memenuhi kewajibannya pada saat tiket dicetak. Pembayaran dari pelanggan diterima pada saat tiket dicetak/*For sale of cinema ticket, the Group fulfills its obligation when ticket is printed at cinema. Payment from customers is received upon the print of cinema ticket.*

Untuk makanan dan minuman, Grup memenuhi kewajibannya pada saat makanan dan minuman diserahkan kepada pelanggan bersamaan dengan pembayaran dari pelanggan (*point of sale*)/*For sale of foods and beverages, the Group fulfills its obligation when foods and beverages are handed over to customers upon the receipt of payment from customers (point of sale).*

Untuk *digital platform*, Grup memenuhi kewajibannya pada saat pelanggan melakukan pembelian tiket bioskop atau makanan dan minuman pada *website* atau aplikasi daring Grup/*For digital platform, the Group fulfills its obligation when customers make payment for purchase of movie ticket or food and beverages in the Group's website or online application.*

Untuk pendapatan sewa tempat acara, Grup memenuhi kewajibannya pada saat acara diadakan. Pembayaran dari pelanggan diterima sebelum acara diadakan/*For revenue from premises rental for events, the Group fulfills its obligation when the event is held. Payment from customers is received before the event is held.*

g. Revenue recognition (Continued)

*The following table provides information about the nature and timing of the satisfaction of performance obligations in contracts with customers, including significant payment terms, and the related revenue recognition policies.*

**Kebijakan pengakuan pendapatan/Revenue  
recognition policies**

Pendapatan diakui pada waktu tertentu, yaitu saat tiket dicetak di bioskop/*Revenue is recognized at point in time, i.e. when the ticket is printed at cinema.*

Pendapatan diakui pada waktu tertentu, yaitu saat makanan dan minuman diserahkan kepada pelanggan/*Revenue is recognized at point in time, i.e. when foods and beverages are handed over to customers.*

Pendapatan diakui pada waktu tertentu, yaitu saat pelanggan melakukan pembayaran di *website* atau aplikasi daring /*Revenue is recognized at point in time, i.e. when customers make payment in the Group's website or online application.*

Pendapatan diakui pada waktu tertentu, yaitu saat acara diadakan/*Revenue is recognized at point in time, i.e. when the event is held.*

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| 3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL<br>(Lanjutan)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3. SUMMARY OF MATERIAL ACCOUNTING<br>POLICIES (Continued)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| <p>g. Pengakuan pendapatan (Lanjutan)</p> <p style="text-align: center;"><b>Sifat dan waktu pemenuhan kewajiban pelaksanaan,<br/>termasuk syarat pembayaran yang signifikan/<br/><i>Nature and timing of satisfaction of performance obligations,<br/>including significant payment terms</i></b></p> <hr/> <p>Untuk pendapatan iklan, Grup memenuhi kewajibannya sepanjang masa kontrak penayangan iklan/<i>For advertisement revenue, the Group fulfills its obligation over the duration of contract for advertisement viewing.</i></p> <p>Tidak ada pelaksanaan kewajiban material yang belum dipenuhi pada tanggal 30 Juni 2025 dan 31 Desember 2024.</p> <p>h. Transaksi mata uang asing</p> <p>Transaksi dalam mata uang asing dijabarkan dalam mata uang fungsional Grup (Rupiah) dengan kurs pada tanggal transaksi. Aset dan liabilitas moneter berdenominasi dalam mata uang asing dijabarkan ke dalam mata uang fungsional dengan kurs yang berlaku pada tanggal pelaporan. Keuntungan atau kerugian kurs atas aset dan liabilitas moneter terdiri dari selisih antara biaya perolehan diamortisasi yang diukur dalam mata uang fungsional pada awal periode, disesuaikan dengan suku bunga efektif dan pembayaran selama periode berjalan, dan biaya perolehan diamortisasi yang diukur dalam mata uang asing yang dijabarkan dengan menggunakan kurs pada tanggal pelaporan.</p> <p>Aset dan liabilitas non-moneter dalam mata uang asing yang diukur pada nilai historis dijabarkan dengan menggunakan kurs pada tanggal transaksi.</p> <p>Keuntungan dan kerugian selisih kurs dari penjabaran aset dan liabilitas moneter yang berasal dari aktivitas operasi pada umumnya diakui pada laba rugi.</p> <p>i. Penghasilan dan biaya keuangan</p> <p>Penghasilan keuangan terdiri dari penghasilan bunga atas dana yang ditempatkan pada bank. Laba dan rugi kurs dilaporkan secara neto baik sebagai pendapatan atau beban keuangan bergantung pada apakah jumlah pergerakan kurs berada pada laba atau rugi neto. Biaya keuangan terdiri dari beban bunga atas pinjaman.</p> | <p>g. Revenue recognition (Continued)</p> <p style="text-align: center;"><b>Kebijakan pengakuan pendapatan/ Revenue<br/>recognition policies</b></p> <hr/> <p>Pendapatan diakui sepanjang waktu, yaitu selama masa kontrak penayangan iklan/<i>Revenue is recognized over time, i.e. over the duration of contract for advertisement viewing.</i></p> <p><i>There were no unsatisfied material performance obligations as of 30 June 2025 and 31 December 2024.</i></p> <p>h. Foreign currency transactions</p> <p><i>Transactions in foreign currencies are translated to the Group's functional currency (Rupiah) at the rates of exchange prevailing at transaction date. Monetary assets and liabilities denominated in foreign currencies are retranslated to the functional currency at the exchange rate at the reporting date. Foreign currency gains or losses on monetary items are comprised of the difference between amortized cost measured in the functional currency at the beginning of the period as adjusted for effective interest and payments during the period, and the amortized cost measured in foreign currency translated at the exchange rate at reporting date.</i></p> <p><i>Non-monetary assets and liabilities denominated in a foreign currency that are measured at historical cost are translated using the exchange rate at the date of the transaction.</i></p> <p><i>Foreign currency gains and losses on retranslation of monetary assets and liabilities that arise from operating activities are generally recognized in profit or loss.</i></p> <p>i. Finance income and finance costs</p> <p><i>Finance income comprises interest income on funds placed in the banks. Foreign exchange gains and losses are reported on a net basis as either finance income or finance costs depending on whether foreign currency movements amount to a net gain or net loss. Finance costs comprises interest expenses on borrowings.</i></p> |

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(Lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**j. Pajak penghasilan**

Beban pajak penghasilan terdiri dari pajak kini dan pajak tangguhan. Pajak kini dan pajak tangguhan diakui dalam laba rugi kecuali jika pajak tersebut terkait dengan transaksi atau kejadian yang diakui secara langsung di ekuitas atau di penghasilan komprehensif lain.

Beban pajak kini merupakan jumlah atas pajak yang dibayar, atau terutang atas laba kena pajak atau rugi pajak untuk periode yang bersangkutan dengan menggunakan tarif pajak yang berlaku atau secara substantif berlaku pada tanggal pelaporan. Pajak kini juga termasuk penyesuaian terhadap provisi pajak yang dibuat untuk tahun-tahun sebelumnya, baik untuk merekonsiliasi pajak penghasilan dengan pajak yang dilaporkan di surat pemberitahuan tahunan, atau untuk memperhitungkan perbedaan-perbedaan yang muncul dari pemeriksaan pajak. Beban pajak kini diukur menggunakan estimasi terbaik dari jumlah yang diperkirakan akan dibayar atau diterima, dengan mempertimbangkan ketidakpastian terkait dengan kompleksitas peraturan perpajakan.

Pajak tangguhan diakui atas semua perbedaan temporer antara jumlah tercatat aset dan liabilitas untuk tujuan pelaporan keuangan dan jumlah yang digunakan untuk tujuan perpajakan.

Pajak tangguhan diukur dengan menggunakan tarif pajak yang diharapkan akan diterapkan terhadap perbedaan temporer pada saat pembalikan, berdasarkan peraturan yang berlaku atau secara substantif berlaku pada tanggal pelaporan. Kebijakan akuntansi ini juga mengharuskan pengakuan manfaat pajak seperti rugi 22imana yang belum dikompensasi yang timbul di periode berjalan yang diharapkan akan direalisasi pada periode mendatang, sepanjang realisasi manfaat tersebut kemungkinan besar terjadi.

Aset pajak tangguhan dikaji ulang pada setiap tanggal pelaporan dan dikurangkan dengan manfaat pajak sejumlah nilai yang besar kemungkinan tidak dapat direalisasi; pengurangan tersebut akan dibalik 22imana kemungkinan realisasi melalui laba kena pajak di masa depan meningkat.

Aset pajak tangguhan yang belum diakui dikaji ulang pada setiap tanggal pelaporan dan diakui sepanjang besar kemungkinan bahwa laba kena pajak di masa depan akan tersedia untuk digunakan.

Aset dan liabilitas pajak tangguhan disajikan saling hapus di laporan posisi keuangan konsolidasian, kecuali aset dan liabilitas pajak tangguhan untuk entitas yang berbeda dengan cara yang sama seperti penyajian aset dan liabilitas pajak kini.

**j. Income taxes**

*Income tax expense consist of current and deferred income tax. Current tax and deferred tax are recognized in profit or loss except to the extent that they relate to items recognized directly in equity or in other comprehensive income.*

*Current tax expense is the amount of tax paid, or payable on taxable income or loss for the period, using tax rates enacted or substantively enacted as of the reporting date. Current tax also includes true-up adjustments made to the previous years' tax provisions either to reconcile them with the income tax reported in annual tax returns, or to account for difference arising from tax assessments. Current tax expense is measured using the best estimate of the amount expected to be paid or received, taking into consideration the uncertainty associated with the complexity of tax regulations.*

*Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.*

*Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, based on the laws that have been enacted or substantively enacted as of the reporting date. This accounting policy also requires the recognition of future tax benefits, such as tax loss carry forwards, which are originated in the current period that are expected to be realized in the future periods, to the extent that realization of such benefits is probable.*

*Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized; such reductions are reversed when the probability of future taxable profits improves.*

*Unrecognized deferred tax assets are reassessed at each reporting date and recognized to the extent that it has become probable that future taxable profits will be available against which they can be used.*

*Deferred tax assets and liabilities are offset in the consolidated statement of financial position, except if these are for different legal entities, in the same manner the current tax assets and liabilities are presented.*

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| 3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL<br>(Lanjutan)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3. SUMMARY OF MATERIAL ACCOUNTING<br>POLICIES (Continued)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| <p>k. Informasi segmen</p> <p>Segmen operasi adalah suatu komponen dari Grup yang melakukan aktivitas bisnis yang menghasilkan pendapatan dan menimbulkan beban, termasuk pendapatan dan beban terkait atas transaksi dengan komponen lain, yang hasil operasinya dikaji secara regular oleh pengambil 23imana23aa operasional utama untuk membuat 23imana23aa tentang sumber daya yang akan dialokasikan pada segmen tersebut dan menilai kinerjanya.</p> <p>Segmen operasi dilaporkan dengan cara yang konsisten dengan pelaporan internal yang diberikan kepada pengambil 23imana23aa operasional. Pengambil 23imana23aa operasional Grup adalah Direksi Perseroan.</p> <p>l. Saham Tresuri</p> <p>Instrumen ekuitas sendiri yang diperoleh kembali (saham tresuri) diakui pada harga perolehan kembali dan dikurangi dari ekuitas. Tidak ada keuntungan atau kerugian yang diakui pada laba rugi atas perolehan, penjualan kembali, penerbitan atau pembatalan dari ekuitas Grup. Selisih antara jumlah tercatat dan penerimaan, bila diterbitkan kembali, diakui sebagai bagian dari tambahan modal disetor pada ekuitas.</p> <p>m. Laba per saham</p> <p>Laba per saham dasar dihitung dengan membagi laba periode berjalan yang dapat diatribusikan kepada pemilik Perseroan dengan jumlah rata-rata tertimbang saham beredar/ditempatkan dalam periode berjalan.</p> <p>Laba per saham dilusi dihitung dengan membagi laba periode berjalan yang dapat diatribusikan kepada pemilik Perseroan dengan jumlah rata-rata tertimbang saham beredar/ditempatkan setelah mempertimbangkan penyesuaian atas dampak konversi dari seluruh instrumen berpotensi saham biasa yang dilutif yang mungkin diterbitkan Perseroan.</p> <p>Ketika opsi dieksekusi, Perseroan menerbitkan sejumlah saham baru atau menerbitkan kembali saham tresurinya (jika ada). Nilai kas yang diterima, dikurangi dengan biaya transaksi yang dapat diatribusikan, dikreditkan ke modal saham (nilai nominal) dan agio saham.</p> <p>n. Transaksi dengan pihak berelasi</p> <p>Grup melakukan transaksi dengan pihak-pihak berelasi sebagaimana didefinisikan dalam PSAK 224, "Pengungkapan Pihak-Pihak Berelasi". Seluruh transaksi dan saldo yang signifikan dengan pihak-pihak berelasi diungkapkan dalam catatan atas laporan keuangan interim konsolidasian.</p> | <p>k. Segment information</p> <p><i>Operating segment is a component of the Group that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses relating to transactions with other components, whose operating results are regularly reviewed by chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance.</i></p> <p><i>Operating segments are reported in a manner consistent with the internal reporting provided to the chief operation decision maker. Chief operating decision maker of the Group is the Company's Board of Directors.</i></p> <p>l. Treasury Shares</p> <p><i>Own equity instruments that are reacquired (treasury shares) are recognized at cost and deducted from equity. There is no gain or loss recognized in profit or loss on the purchase, sale, issue or cancellation of the group's own equity instruments. Any difference between the carrying amount and the consideration, if reissued, is recognized as part of additional paid-in capital in the equity.</i></p> <p>m. Earnings per share</p> <p><i>Basic earnings per share are computed by dividing profit for the period attributable to owners of the Company by the weighted average of total outstanding/issued shares during the period.</i></p> <p><i>Diluted earnings per share is calculated by dividing profit for the period attributable to owners of the Company by the weighted average number of total outstanding/issued shares after considering adjustments for conversion of all dilutive potential ordinary shares that may be issued by the Company.</i></p> <p><i>When the options are exercised, the Company issues new shares or reissues its treasury shares (if any). The proceeds received, net of any directly attributable transaction costs, are credited to share capital (nominal value) and share premium.</i></p> <p>n. Transactions with related parties</p> <p><i>The Group enters into transactions with related parties as defined in PSAK 224, "Related Party Disclosures". All significant transactions and balances with related parties are disclosed in the notes to the interim consolidated financial statements.</i></p> |

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| 4. KAS DAN SETARA KAS                                                                             |                                                     | 4. CASH AND CASH EQUIVALENTS                                                       |                                        |
|---------------------------------------------------------------------------------------------------|-----------------------------------------------------|------------------------------------------------------------------------------------|----------------------------------------|
|                                                                                                   | 30 Juni/ June 2025<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December<br>2024                                                   |                                        |
| Kas                                                                                               | 17,462                                              | 21,514                                                                             | Cash on hand                           |
| Kas di bank                                                                                       |                                                     |                                                                                    | Cash in banks                          |
| Pihak ketiga                                                                                      |                                                     |                                                                                    | Third parties:                         |
| Rupiah                                                                                            |                                                     |                                                                                    | Rupiah                                 |
| PT Bank Mandiri (Persero) Tbk                                                                     | 650,693                                             | 750,263                                                                            | PT Bank Mandiri (Persero) Tbk          |
| PT Bank Central Asia Tbk                                                                          | 421,837                                             | 604,333                                                                            | PT Bank Central Asia Tbk               |
| PT Bank DBS Indonesia                                                                             | 238,379                                             | 124,562                                                                            | PT Bank DBS Indonesia                  |
| PT Bank Negara Indonesia (Persero) Tbk                                                            | 67,026                                              | 59,041                                                                             | PT Bank Negara Indonesia (Persero) Tbk |
| PT Bank Permata Tbk                                                                               | 75,352                                              | -                                                                                  | PT Bank Permata Tbk                    |
| PT Bank CIMB Niaga Tbk                                                                            | 74,342                                              | 47,377                                                                             | PT Bank CIMB Niaga Tbk                 |
| PT Bank Rakyat Indonesia (Persero) Tbk                                                            | 14,368                                              | 8,228                                                                              | PT Bank Rakyat Indonesia (Persero) Tbk |
| PT Bank DKI                                                                                       | 7,046                                               | 5,149                                                                              | PT Bank DKI                            |
| PT Bank Tabungan Negara (Persero) Tbk                                                             | 3,752                                               | 2,727                                                                              | PT Bank Tabungan Negara (Persero) Tbk  |
| PT Bank Mega Tbk                                                                                  | 244                                                 | 2,796                                                                              | PT Bank Mega Tbk                       |
| PT Bank SMBC Indonesia Tbk                                                                        | 644                                                 | 406                                                                                | PT Bank SMBC Indonesia Tbk             |
|                                                                                                   | 1,553,683                                           | 1,604,882                                                                          |                                        |
| Dolar Amerika Serikat                                                                             |                                                     |                                                                                    | US Dollar                              |
| PT Bank Shinhan Indonesia                                                                         | 139                                                 | 48                                                                                 | PT Bank Shinhan Indonesia              |
| PT Bank Central Asia Tbk                                                                          | 54                                                  | 54                                                                                 | PT Bank Central Asia Tbk               |
| PT Bank CIMB Niaga Tbk                                                                            | 25                                                  | 26                                                                                 | PT Bank CIMB Niaga Tbk                 |
|                                                                                                   | 218                                                 | 128                                                                                |                                        |
| Jumlah Kas di Bank                                                                                | 1,553,901                                           | 1,605,010                                                                          | Total cash in banks                    |
| Jumlah kas dan kas di Bank                                                                        | 1,571,363                                           | 1,626,524                                                                          | Total cash and cash in banks           |
| Deposito berjangka                                                                                |                                                     |                                                                                    | Time deposits                          |
| Pihak ketiga                                                                                      |                                                     |                                                                                    | Third parties:                         |
| Rupiah                                                                                            |                                                     |                                                                                    | Rupiah                                 |
| PT Bank Rakyat Indonesia (Persero) Tbk                                                            | 265,449                                             | 222,375                                                                            | PT Bank Rakyat Indonesia (Persero) Tbk |
| PT Bank Tabungan Negara (Persero) Tbk                                                             | 80,500                                              | 122,000                                                                            | PT Bank Tabungan Negara (Persero) Tbk  |
| PT Bank Central Asia Tbk                                                                          | 6,220                                               | 6,220                                                                              | PT Bank Central Asia Tbk               |
| PT Bank SMBC Indonesia Tbk                                                                        | -                                                   | 22,500                                                                             | PT Bank SMBC Indonesia Tbk             |
| PT Bank Shinhan Indonesia                                                                         | -                                                   | 20,000                                                                             | PT Bank Shinhan Indonesia              |
| Dolar Amerika Serikat                                                                             |                                                     |                                                                                    | US Dollar                              |
| PT Bank Shinhan Indonesia                                                                         | 5,227                                               | 5,205                                                                              | PT Bank Shinhan Indonesia              |
| Jumlah Deposito Berjangka                                                                         | 357,396                                             | 398,300                                                                            | Total time deposits                    |
| Kas dan Setara Kas                                                                                | 1,928,759                                           | 2,024,824                                                                          | Cash and cash equivalents              |
| Tingkat suku bunga kontraktual deposito berjangka selama periode berjalan adalah sebagai berikut: |                                                     | The contractual interest rates on time deposits during the period were as follows: |                                        |
|                                                                                                   | 30 Juni/ June 2025<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December<br>2024                                                   |                                        |
| Rupiah                                                                                            | 3% - 7.25%                                          | 2.65% - 6.54%                                                                      | Rupiah                                 |
| Dolar Amerika Serikat                                                                             | 4.4% - 4.79%                                        | 4.7% - 5.2%                                                                        | US Dollar                              |

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**5. PIUTANG USAHA DAN PIUTANG LAINNYA**

**5. TRADE AND OTHER RECEIVABLES**

|                               | 30 Juni/ June 2025<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December<br>2024 |                                  |
|-------------------------------|-----------------------------------------------------|----------------------------------|----------------------------------|
| Piutang usaha, pihak ketiga   | 49,536                                              | 59,565                           | Trade receivables, third parties |
| Piutang lainnya, pihak ketiga | 8,867                                               | 15,470                           | Other receivables, third parties |
|                               | <u>58,403</u>                                       | <u>75,035</u>                    |                                  |

Pada tanggal 30 Juni 2025 dan 31 Desember 2024, piutang usaha dari pihak ketiga 25imana25a besar terdiri dari piutang dari iklan yang sudah ditayangkan di bioskop.

As of 30 June 2025 and 31 December 2024, trade receivables from third parties mainly consisted of outstanding receivable from advertisement showed in the cinema.

Rincian piutang usaha dan piutang lainnya berdasarkan umur adalah sebagai berikut:

The details of trade and other receivables based on aging were as follows:

|                     | 30 Juni/ June 2025<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 2024 |                    |
|---------------------|-----------------------------------------------------|-------------------------------|--------------------|
| Belum jatuh tempo   | 29,415                                              | 42,347                        | Not yet due        |
| Lewat jatuh tempo:  |                                                     |                               | Overdue:           |
| 1 – 30 hari         | 14,579                                              | 16,025                        | 1 -30 days         |
| 31 – 180 hari       | 8,967                                               | 14,044                        | 31-180 days        |
| 181 – 360 hari      | 4,108                                               | 1,511                         | 181-360 days       |
| Lebih dari 360 hari | 1,334                                               | 1,108                         | More than 360 days |
|                     | <u>58,403</u>                                       | <u>75,035</u>                 |                    |

Pada tanggal pelaporan, seluruh nilai tercatat piutang usaha dan piutang lainnya berdenominasi Rupiah.

As at reporting date, all the carrying amount of trade and other receivables were denominated in Rupiah.

Berdasarkan penelaahan atas status masing-masing debitur pada akhir periode, manajemen berkeyakinan untuk tidak membuat penyisihan penurunan nilai untuk piutang usaha dan piutang lainnya.

Based on evaluation of the status of each debtor at period end, management believes no provision for impairment of trade and other receivables is 25imana.

Pada tanggal 30 Juni 2025 dan 31 Desember 2024 tidak ada piutang usaha dan piutang lain-lain yang dijaminkan untuk pinjaman tertentu.

As of 30 June 2025 and 31 December 2024, no trade and other receivables that had been used as collateral for certain loans.

**6. ASET LANCAR LAINNYA**

**6. OTHER CURRENT ASSETS**

|                              | 30 Juni/ June 2025<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 2024 |                               |
|------------------------------|-----------------------------------------------------|-------------------------------|-------------------------------|
| Persediaan                   | 106,473                                             | 103,501                       | Inventories                   |
| Uang muka biaya pemeliharaan | 16,529                                              | 27,982                        | Advance for maintenance costs |
| Asuransi                     | 17,772                                              | 7,031                         | Insurance                     |
| Sewa dan biaya layanan       | 14,795                                              | 5,382                         | Rental and service charges    |
| Utilitas                     | 2,958                                               | 169                           | Utilities                     |
| Lain-lain                    | 8,476                                               | 6,668                         | Others                        |
|                              | <u>167,003</u>                                      | <u>150,733</u>                |                               |

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|                      |                        |
|----------------------|------------------------|
| <b>7. ASET TETAP</b> | <b>7. FIXED ASSETS</b> |
|----------------------|------------------------|

| 30 Juni/June 2025 (Tidak diaudit/Unaudited)          |                          |                            |                                         |                                   |             |                                                    |
|------------------------------------------------------|--------------------------|----------------------------|-----------------------------------------|-----------------------------------|-------------|----------------------------------------------------|
| Saldo awal/<br>Beginning<br>balance                  | Penambahan/<br>Additions | Pengurangan/<br>Deductions | Pengukuran<br>kembali/<br>Remeasurement | Saldo akhir/<br>Ending<br>Balance |             |                                                    |
| <b>Biaya perolehan:</b>                              |                          |                            |                                         |                                   |             | <b>Acquisition cost:</b>                           |
| Pengembangan prasarana                               | 4,269,132                | 170,212                    | (21,039)                                | -                                 | 4,418,305   | Leasehold improvements                             |
| Peralatan studio dan kantor                          | 3,900,333                | 154,053                    | (17,330)                                | -                                 | 4,037,056   | Studio and office equipment                        |
| Perabot dan perlengkapan                             | 1,142,691                | 18,426                     | (1,905)                                 | -                                 | 1,159,212   | Furniture and fixtures                             |
| Kendaraan                                            | 19,631                   | 1,223                      | (714)                                   | -                                 | 20,140      | Vehicles                                           |
| Aset hak-guna                                        | 2,078,760                | 26,008                     | (32,310)                                | 10,240                            | 2,082,698   | Right-of-use assets                                |
|                                                      | 11,410,547               | 369,922                    | (73,298)                                | 10,240                            | 11,717,411  |                                                    |
| <b>Akumulasi penyusutan:</b>                         |                          |                            |                                         |                                   |             | <b>Accumulated depreciation:</b>                   |
| Pengembangan prasarana                               | (2,671,397)              | (165,648)                  | 20,525                                  | -                                 | (2,816,520) | Leasehold improvements                             |
| Peralatan studio dan kantor                          | (2,856,314)              | (112,388)                  | 15,047                                  | -                                 | (2,953,655) | Studio and office equipment                        |
| Perabot dan perlengkapan                             | (786,472)                | (48,972)                   | 1,727                                   | -                                 | (833,717)   | Furniture and fixtures                             |
| Kendaraan                                            | (12,560)                 | (1,016)                    | 714                                     | -                                 | (12,862)    | Vehicles                                           |
| Aset hak-guna                                        | (686,961)                | (72,605)                   | 9,887                                   | -                                 | (749,679)   | Right-of-use assets                                |
|                                                      | (7,013,704)              | (400,629)                  | 47,900                                  | -                                 | (7,366,433) |                                                    |
| Cadangan penurunan nilai atas pengembangan prasarana | -                        | -                          | -                                       | -                                 | -           | Allowance for impairment of leasehold improvements |
| <b>Nilai tercatat</b>                                | <b>4,396,843</b>         |                            |                                         | <b>4,350,978</b>                  |             | <b>Carrying amount</b>                             |

| 31 Desember/December 2024                            |                          |                            |                                         |                                   |             |                                                    |
|------------------------------------------------------|--------------------------|----------------------------|-----------------------------------------|-----------------------------------|-------------|----------------------------------------------------|
| Saldo awal/<br>Beginning<br>balance                  | Penambahan/<br>Additions | Pengurangan/<br>Deductions | Pengukuran<br>kembali/<br>Remeasurement | Saldo akhir/<br>Ending<br>Balance |             |                                                    |
| <b>Biaya perolehan:</b>                              |                          |                            |                                         |                                   |             | <b>Acquisition cost:</b>                           |
| Pengembangan prasarana                               | 3,762,573                | 506,563                    | (4)                                     | -                                 | 4,269,132   | Leasehold improvements                             |
| Peralatan studio dan kantor                          | 3,659,094                | 274,863                    | (33,624)                                | -                                 | 3,900,333   | Studio and office equipment                        |
| Perabot dan perlengkapan                             | 1,016,853                | 126,343                    | (505)                                   | -                                 | 1,142,691   | Furniture and fixtures                             |
| Kendaraan                                            | 17,254                   | 4,886                      | (2,509)                                 | -                                 | 19,631      | Vehicles                                           |
| Aset hak-guna                                        | 1,990,602                | 97,988                     | -                                       | (9,830)                           | 2,078,760   | Right-of-use assets                                |
|                                                      | 10,446,376               | 1,010,643                  | (36,642)                                | (9,830)                           | 11,410,547  |                                                    |
| <b>Akumulasi penyusutan:</b>                         |                          |                            |                                         |                                   |             | <b>Accumulated depreciation:</b>                   |
| Pengembangan prasarana                               | (2,361,255)              | (310,142)                  | -                                       | -                                 | (2,671,397) | Leasehold improvements                             |
| Peralatan studio dan kantor                          | (2,681,052)              | (206,941)                  | 31,679                                  | -                                 | (2,856,314) | Studio and office equipment                        |
| Perabot dan perlengkapan                             | (692,303)                | (94,646)                   | 477                                     | -                                 | (786,472)   | Furniture and fixtures                             |
| Kendaraan                                            | (12,847)                 | (1,870)                    | 2,157                                   | -                                 | (12,560)    | Vehicles                                           |
| Aset hak-guna                                        | (543,110)                | (143,851)                  | -                                       | -                                 | (686,961)   | Right-of-use assets                                |
|                                                      | (6,290,567)              | (757,450)                  | 34,313                                  | -                                 | (7,013,704) |                                                    |
| Cadangan penurunan nilai atas pengembangan prasarana | (1,241)                  | -                          | 1,241                                   | -                                 | -           | Allowance for impairment of leasehold improvements |
| <b>Nilai tercatat</b>                                | <b>4,154,568</b>         |                            |                                         | <b>4,396,843</b>                  |             | <b>Carrying amount</b>                             |

Pada tanggal 30 Juni 2025 dan 31 Desember 2024, manajemen telah mengkaji ulang estimasi masa manfaat aset tetap dan hasilnya telah sesuai. Masa manfaat dihitung berdasarkan periode estimasi 26imana Grup akan menerima manfaat ekonomi di masa depan dengan mempertimbangkan perubahan keadaan atau peristiwa yang tak terduga.

Pada tanggal 30 Juni 2025 dan 31 Desember 2024, pembelian pengembangan prasarana, peralatan studio dan kantor, dan perabot dan perlengkapan yang masih terutang masing-masing adalah Rp 60.936 dan Rp 44.304.

As of 30 June 2025 and 31 Desember 2024, management has reviewed the estimated useful lives of fixed assets and has found them to be appropriate. The useful lives are based on the estimated period over which future economic benefits will be received by the Group, taking into account any unexpected changes in circumstances or events.

As of 30 June 2025 and 31 Desember 2024, purchases of leasehold improvements, studio and office equipment and furniture and fixtures which remain payable were Rp 60,936 and Rp 44,304, respectively.

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**7. ASET TETAP (Lanjutan)**

**7. FIXED ASSETS (Continued)**

Pada tanggal 30 Juni 2025 dan 31 Desember 2024, manajemen berkeyakinan bahwa nilai terpulihkan aset tetap melebihi nilai tercatat aset tetap.

*As of 30 June 2025 and 31 December 2024, management believes that the recoverable amounts of fixed assets exceed their net carrying amounts.*

Pada 30 Juni 2025 dan 31 Desember 2024, aset tetap dengan nilai tercatat masing-masing sebesar Rp 3.017.959 dan Rp 3.005.044 diasuransikan dengan nilai pertanggungan masing-masing sebesar Rp 10.585.480 dan Rp 9.213.054. Manajemen berkeyakinan bahwa jumlah pertanggungan asuransi ini memadai untuk menutupi kemungkinan kerugian yang antara lain dapat timbul akibat banjir, bencana alam, dan kerusakan.

*As of 30 June 2025 and 31 December 2024, fixed assets with a total carrying amount of Rp 3,017,959 and Rp 3,005,044, respectively, was insured for Rp 10,585,480 and Rp 9,213,054, respectively. Management believes that the sum insured is sufficient to cover possible losses arising from, among other flood, disaster, and riot.*

Berikut ini adalah Perusahaan asuransi yang digunakan oleh Group:

*The following are insurance companies used by the group:*

- a. PT Asuransi Multi Artha Guna Tbk (pihak ketiga)
- b. PT Sampo Insurance Indonesia (pihak ketiga)
- c. PT Asuransi Etiqa Internasional Indonesia (pihak ketiga)
- d. PT Asuransi Bintang Tbk (pihak ketiga)

- a. PT Asuransi Multi Artha Guna Tbk (third party)
- b. PT Sampo Insurance Indonesia (third party)
- c. PT Asuransi Etiqa Internasional Indonesia (third party)
- d. PT Asuransi Bintang Tbk (third party)

Pada tanggal 30 Juni 2025 dan 31 Desember 2024, tidak ada aset tetap yang dijaminkan untuk fasilitas pinjaman.

*As of 30 June 2025 and 31 December 2024, no fixed assets had been placed as collateral for loans facility.*

Biaya perolehan aset tetap yang telah disusutkan penuh dan masih digunakan pada tanggal 30 Juni 2025 dan 31 Desember 2024 masing-masing sebesar Rp 3.431.099 dan Rp 3.257.637. Seluruh aset tetap yang ada pada tanggal pelaporan digunakan untuk menunjang aktivitas operasi Grup.

*The acquisition cost of fixed assets that are fully depreciated and still in use as of 30 June 2025 and 31 December 2024, amounted to Rp 3,431,099 and Rp 3,257,637, respectively. All fixed assets as at the reporting date are fully used to support the Group's operational activities.*

Grup menyewa ruangan untuk bioskop untuk jangka waktu sekitar 10-20 tahun.

*The Group leases space for cinema for a term of 10-20 years.*

|                                                                                 | 30 Juni/June 2025<br>(Tidak diaudit/ Unaudited) | 30 Juni/June 2024<br>(Tidak diaudit/ Unaudited) |                                                                              |
|---------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------------|
| <b>Jumlah yang diakui dalam laba rugi</b>                                       |                                                 |                                                 | <b>Amount recognized in profit or loss</b>                                   |
| Beban bunga atas liabilitas sewa                                                | 72,622                                          | 47,736                                          | Interest expense of lease liabilities                                        |
| Beban penyusutan aset hak-guna                                                  | 72,605                                          | 47,701                                          | Depreciation expense of right-of-use assets                                  |
| Pembayaran sewa 27imana27a yang tidak termasuk dalam pengukuran liabilitas sewa | 30,971                                          | 30,596                                          | Variable lease payments not included in the measurement of lease liabilities |
| Beban terkait sewa jangka pendek atau sewa aset bernilai rendah                 | 3,374                                           | 3,766                                           | Expense relating to leases of short-term or low value assets                 |
|                                                                                 | 30 Juni/June 2025 (Tidak diaudit/ Unaudited)    | 31 Desember/ December 2024                      |                                                                              |
| <b>Liabilitas sewa terutang:</b>                                                |                                                 |                                                 | <b>Lease liabilities payable:</b>                                            |
| Dalam 1 tahun                                                                   | 247,784                                         | 235,206                                         | Within 1 year                                                                |
| Diantara 1 dan 5 tahun                                                          | 1,248,767                                       | 1,256,678                                       | Between 1 and 5 years                                                        |
| Lebih dari 5 tahun                                                              | 1,276,952                                       | 1,314,491                                       | More than 5 years                                                            |
| Total minimum pembayaran sewa di masa depan                                     | 2,773,503                                       | 2,806,375                                       | Total future minimum lease payments                                          |
| Porsi bunga atas pembayaran sewa                                                | (1,119,741)                                     | (1,131,285)                                     | Interest portion of the lease payments                                       |
| Nilai kini pembayaran sewa saat ini                                             | 1,653,762                                       | 1,675,090                                       | Present value of lease payments                                              |
| Liabilitas sewa jangka pendek                                                   | (107,408)                                       | (96,087)                                        | Lease Liabilities, current portion                                           |
|                                                                                 | <b>1,546,354</b>                                | <b>1,579,003</b>                                | Lease Liabilities, non-current portion                                       |
| Liabilitas sewa jangka panjang                                                  |                                                 |                                                 |                                                                              |

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|---------------------------------|------------------------------------|
| <b>7. ASET TETAP (Lanjutan)</b> | <b>7. FIXED ASSETS (Continued)</b> |
|---------------------------------|------------------------------------|

Berikut ini ringkasan perubahan komponen pada liabilitas terkait aktivitas sewa selama periode berjalan:

The following summarizes the components of change in the liabilities arising from lease activities during the period:

|                                                                                          | 30 Juni/ June 2025<br>(Tidak diaudit/ Unaudited) | 31 Desember/<br>December 2024 |                                                                              |
|------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------------------|------------------------------------------------------------------------------|
| Saldo pada awal periode                                                                  | 1,675,090                                        | 1,677,577                     | Balance at beginning of period                                               |
| Arus kas:                                                                                |                                                  |                               | Cash flows:                                                                  |
| Pembayaran liabilitas sewa                                                               | (112,618)                                        | (227,080)                     | Payment of lease liabilities                                                 |
| Perubahan non-kas:                                                                       |                                                  |                               | Non-cash changes:                                                            |
| Penambahan dan pengukuran kembali pada periode berjalan                                  | 20,107                                           | 80,850                        | Addition and remeasurement during the period                                 |
| Bunga atas liabilitas sewa                                                               | 72,622                                           | 143,357                       | Interest of lease liabilities                                                |
| Liabilitas sewa yang telah jatuh tempo yang dipindahkan ke utang usaha dan utang lainnya | (650)                                            | (464)                         | Overdue lease liabilities which was reclassified as trade and other payables |
| Kerugian dari mata uang asing                                                            | (789)                                            | 850                           | Loss on foreign currency                                                     |
| Saldo pada akhir periode                                                                 | 1,653,762                                        | 1,675,090                     | Balance at end of period                                                     |

|                                         |                                    |
|-----------------------------------------|------------------------------------|
| <b>8. UTANG USAHA DAN UTANG LAINNYA</b> | <b>8. TRADE AND OTHER PAYABLES</b> |
|-----------------------------------------|------------------------------------|

|                                                   | 30 Juni/ June 2025<br>(Tidak diaudit/ Unaudited) | 31 Desember/<br>December 2024 |                                              |
|---------------------------------------------------|--------------------------------------------------|-------------------------------|----------------------------------------------|
| Utang usaha kepada pihak ketiga                   |                                                  |                               | Trade payables to third parties              |
| PT Omega Film                                     | 28,817                                           | 26,787                        | PT Omega Film                                |
| PT Agung Lions Sinema                             | 21,883                                           | 1,982                         | PT Agung Lions Sinema                        |
| PT Ama Deo Abadi                                  | 5,538                                            | -                             | PT Ama Deo Abadi                             |
| PT MD Entertainment Tbk                           | 4,298                                            | 7,563                         | PT MD Entertainment Tbk                      |
| PT Kharisma Starvision Plus                       | 3,505                                            | 10,503                        | PT Kharisma Starvision Plus                  |
| PT Cinemaxx Global Pasifik                        | 3,355                                            | 4,908                         | PT Cinemaxx Global Pasifik                   |
| PT Jakarta Intiland                               | 2,803                                            | 2,151                         | PT Jakarta Intiland                          |
| PT Prima Cinema Multimedia                        | 2,682                                            | 121                           | PT Prima Cinema Multimedia                   |
| PT Visinema Pictures                              | 2,436                                            | 4,680                         | PT Visinema Pictures                         |
| Lainnya                                           | 66,829                                           | 58,615                        | Other                                        |
|                                                   | 142,146                                          | 117,310                       |                                              |
| Liabilitas sewa yang belum dibayarkan             | 1,402                                            | 1,214                         | Unpaid lease liabilities                     |
| Utang usaha kepada pihak berelasi                 |                                                  |                               | Trade payables to related parties            |
| PT Delta Raya Sejahtera                           | 17,484                                           | 27,803                        | PT Delta Raya Sejahtera                      |
| PT Megatech Engineering                           | 58,852                                           | 13,446                        | PT Megatech Engineering                      |
| PT Delta Raya Sentosa                             | 4,407                                            | 7,450                         | PT Delta Raya Sentosa                        |
| PT Multi Interbuana Teknindo                      | 10,259                                           | 2,345                         | PT Multi Interbuana Teknindo                 |
| PT Kuliner Sejahtera Raya                         | 195                                              | -                             | PT Kuliner Sejahtera Raya                    |
|                                                   | 91,197                                           | 51,044                        |                                              |
|                                                   | 234,745                                          | 169,568                       |                                              |
| Utang lainnya dan beban yang masih harus dibayar: |                                                  |                               | Other payables and accrued expenses:         |
| Beban akrual sewa, utilitas, dan jasa pengelola   | 39,864                                           | 19,439                        | Accrued rent, utilities, and service charges |
| Beban akrual pembelian makanan dan minuman        | 68,064                                           | 41,305                        | Accrued purchases food and beverages         |
| Lain-lain                                         | 14,375                                           | 43,552                        | Others                                       |
|                                                   | 122,303                                          | 104,296                       |                                              |
|                                                   | 357,048                                          | 273,864                       |                                              |

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**8. UTANG USAHA DAN UTANG LAINNYA  
(Lanjutan)**

**8. TRADE AND OTHER PAYABLES (Continued)**

Pada tanggal pelaporan, seluruh nilai tercatat utang usaha dan utang lainnya berdenominasi Rupiah. Karena sifatnya yang jangka pendek, nilai wajar utang usaha dan utang lainnya diperkirakan mendekati dengan nilai tercatatnya.

*As at the reporting date, all the carrying amount of trade and other payables were denominated in Rupiah. Due to their short-term nature, their carrying amount approximates their fair value.*

Rincian utang usaha berdasarkan umur adalah sebagai berikut:

*The details of trade payables based on aging were as follows:*

|                     | 30 Juni/ June 2025<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 2024 |                    |
|---------------------|-----------------------------------------------------|-------------------------------|--------------------|
| Belum jatuh tempo   | 153,089                                             | 122,287                       | Not yet due        |
| Lewat jatuh tempo:  |                                                     |                               | Overdue:           |
| 1 – 30 hari         | 57,842                                              | 42,440                        | 1 -30 days         |
| 31 – 180 hari       | 22,440                                              | 1,638                         | 31-180 days        |
| Lebih dari 180 hari | 1,374                                               | 3,203                         | More than 180 days |
|                     | <u>234,745</u>                                      | <u>169,568</u>                |                    |

**9. PERPAJAKAN**

**9. TAXATION**

a. Utang pajak penghasilan:

*a. Income taxes payable:*

|              | 30 Juni/ June 2025<br>(Tidak diaudit/Unaudited) | 31 Desember/<br>December 2024 |              |
|--------------|-------------------------------------------------|-------------------------------|--------------|
| Perseroan    | 27,273                                          | 71,672                        | The Company  |
| Entitas anak | 11,353                                          | 39,988                        | Subsidiaries |
|              | <u>38,626</u>                                   | <u>111,660</u>                |              |

b. Beban (manfaat) pajak penghasilan:

*b. Income tax expense (benefit):*

|                                     | Periode enam bulan berakhir 30 Juni/<br>Six-month periods ended 30 June |                |                                      |
|-------------------------------------|-------------------------------------------------------------------------|----------------|--------------------------------------|
|                                     | 2025                                                                    | 2024           |                                      |
| Perseroan:                          |                                                                         |                | The Company:                         |
| Beban pajak kini – periode berjalan | 50,276                                                                  | 71,996         | Current tax expense – current period |
| Manfaat pajak tangguhan             | 548                                                                     | (1,786)        | Deferred tax benefit                 |
|                                     | <u>50,824</u>                                                           | <u>70,210</u>  |                                      |
| Entitas anak:                       |                                                                         |                | Subsidiaries:                        |
| Beban pajak kini – periode berjalan | 35,513                                                                  | 37,906         | Current tax expense – current period |
| Manfaat pajak tangguhan             | (2,366)                                                                 | (2,963)        | Deferred tax benefit                 |
|                                     | <u>33,147</u>                                                           | <u>34,943</u>  |                                      |
| Konsolidasian:                      |                                                                         |                | Consolidated:                        |
| Beban pajak kini – periode berjalan | 85,789                                                                  | 109,902        | Current tax expense – current period |
| Manfaat pajak tangguhan             | (1,818)                                                                 | (4,749)        | Deferred tax benefit                 |
|                                     | <u>83,971</u>                                                           | <u>105,153</u> |                                      |

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|                                 |                                |
|---------------------------------|--------------------------------|
| <b>9. PERPAJAKAN (Lanjutan)</b> | <b>9. TAXATION (Continued)</b> |
|---------------------------------|--------------------------------|

- |                                                                                                         |                                                                                                    |
|---------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| c. Rekonsiliasi antara laba interim sebelum pajak konsolidasian dengan beban pajak penghasilan interim: | c. <i>Reconciliation of interim consolidated profit before tax and interim income tax expense:</i> |
|---------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|

|                                              | Periode enam bulan berakhir 30 Juni/<br><i>Six-month periods ended 30 June</i> |                                               |                                                     |
|----------------------------------------------|--------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------------|
|                                              | 2025<br>(Tidak diaudit/<br><i>Unaudited</i> )                                  | 2024<br>(Tidak diaudit/<br><i>Unaudited</i> ) |                                                     |
| Laba sebelum pajak penghasilan konsolidasian | 407,936                                                                        | 529,697                                       | <i>Consolidated profit before income tax</i>        |
| Laba entitas anak                            | (156,566)                                                                      | (176,944)                                     | <i>Subsidiaries' profit</i>                         |
| Dividen dari entitas anak                    | 103,200                                                                        | (163,808)                                     | <i>Dividend from subsidiaries</i>                   |
| Transaksi eliminasi dengan entitas anak      | 3,706                                                                          | 163,496                                       | <i>Elimination transactions with the subsidiary</i> |
| Perseroan:                                   |                                                                                |                                               | <i>The Company:</i>                                 |
| Laba sebelum pajak penghasilan               | 358,276                                                                        | 352,441                                       | <i>Profit before income tax</i>                     |
| Tarif pajak yang berlaku                     | 22%                                                                            | 22%                                           | <i>Applicable tax rate</i>                          |
| Perbedaan permanen                           | 78,821                                                                         | 77,537                                        | <i>Permanent differences</i>                        |
| Penyesuaian atas periode sebelumnya          | (27,768)                                                                       | (7,327)                                       | <i>Adjustment prior years tax expenses</i>          |
|                                              | (229)                                                                          | -                                             | <i>The Company's income tax expense</i>             |
| Beban pajak penghasilan Perseroan            | 50,824                                                                         | 70,210                                        | <i>Subsidiaries:</i>                                |
| Entitas anak:                                |                                                                                |                                               | <i>Profit before income tax</i>                     |
| Laba sebelum pajak                           | 156,566                                                                        | 176,944                                       | <i>Applicable tax rate</i>                          |
| Tarif pajak yang berlaku                     | 22%                                                                            | 22%                                           | <i>Permanent differences</i>                        |
|                                              | 34,445                                                                         | 38,928                                        | <i>Total loss compensation</i>                      |
| Perbedaan permanen                           | (348)                                                                          | (3,985)                                       | <i>Subsidiaries' income tax expense</i>             |
| Kompensasi kerugian                          | (950)                                                                          | -                                             | <i>Consolidated income tax expense</i>              |
|                                              | 33,147                                                                         | 34,943                                        |                                                     |
| Beban pajak penghasilan entitas anak         | 83,971                                                                         | 105,153                                       |                                                     |
| Beban pajak penghasilan konsolidasian        |                                                                                |                                               |                                                     |

- |                                                                                                                                            |                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| d. Pajak penghasilan dihitung untuk setiap badan hukum entitas karena pelaporan pajak penghasilan badan konsolidasian tidak diperbolehkan. | d. <i>Income tax expense is computed for each legal entity as consolidated corporate income tax returns are not permitted.</i> |
|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                     |                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Rekonsiliasi antara laba interim konsolidasian sebelum pajak dengan beban pajak penghasilan kini interim Perseroan: | <i>Reconciliation of consolidated profit interim before tax and the Company's interim income tax expense:</i> |
|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|

|                                              | Periode enam bulan berakhir 30 Juni<br><i>Six-month periods ended 30 June</i> |                                               |                                                     |
|----------------------------------------------|-------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------------|
|                                              | 2025<br>(Tidak diaudit/<br><i>Unaudited</i> )                                 | 2024<br>(Tidak diaudit/<br><i>Unaudited</i> ) |                                                     |
| Laba sebelum pajak penghasilan konsolidasian | 407,936                                                                       | 529,697                                       | <i>Consolidated profit before income tax</i>        |
| Laba entitas anak                            | (156,566)                                                                     | (176,944)                                     | <i>Subsidiary's profit</i>                          |
| Dividen dari entitas anak                    | 103,200                                                                       | (163,808)                                     | <i>Dividend from subsidiaries</i>                   |
| Transaksi eliminasi dengan entitas anak      | 3,706                                                                         | 163,496                                       | <i>Elimination transactions with the subsidiary</i> |
| Laba sebelum pajak penghasilan Perseroan:    | 358,276                                                                       | 352,441                                       | <i>The Company's profit before income tax:</i>      |
| Perbedaan temporer:                          |                                                                               |                                               | <i>Temporary difference:</i>                        |
| Penyusutan                                   | (9,128)                                                                       | 45,312                                        | <i>Depreciation</i>                                 |
| Imbalan kerja                                | (6,882)                                                                       | (102)                                         | <i>Employee benefit</i>                             |
| Sewa                                         | 13,520                                                                        | (33,170)                                      | <i>Leases</i>                                       |
| Perbedaan permanen:                          |                                                                               |                                               | <i>Permanent difference:</i>                        |
| Penghasilan dikenakan pajak final            | (34,905)                                                                      | (40,705)                                      | <i>Income subject to final tax</i>                  |
| Dividen                                      | (103,200)                                                                     | -                                             | <i>Dividend</i>                                     |
| Hiburan                                      | 2,673                                                                         | 2,719                                         | <i>Entertainment</i>                                |
| Donasi                                       | 243                                                                           | 237                                           | <i>Donation</i>                                     |
| Lain-lain                                    | 8,973                                                                         | 521                                           | <i>Others</i>                                       |
| Laba yang dikenakan pajak penghasilan        | 229,570                                                                       | 327,253                                       | <i>Taxable profit of the Company</i>                |
| Tarif pajak yang berlaku                     | 22%                                                                           | 22%                                           | <i>Applicable tax rate</i>                          |
|                                              | 50,505                                                                        | 71,996                                        | <i>Adjustment prior years tax expenses</i>          |
| Penyesuaian atas periode sebelumnya          | (229)                                                                         | -                                             |                                                     |
|                                              | 50,276                                                                        | 71,996                                        |                                                     |

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**9. PERPAJAKAN (Lanjutan)**

**9. TAXATION (Continued)**

- e. Sesuai peraturan perpajakan di Indonesia, Perseroan dan entitas anaknya melaporkan/menyetorkan pajak untuk setiap 31imana31aan sebagai suatu badan hukum berdasarkan 31imana self-assessment. Otoritas pajak dapat menetapkan atau mengubah pajak-pajak tersebut dalam batas waktu yang ditentukan sesuai dengan ketentuan yang berlaku.

- e. Under the taxation laws of Indonesia, the Company and its subsidiaries submit/pay individual tax returns on the basis of self-assessment. The tax authorities may assess or amend taxes within the statute of limitations, under prevailing regulations.

Posisi perpajakan Grup mungkin dapat dipertanyakan oleh otoritas pajak. Manajemen dengan seksama mempertahankan posisi pajak Grup yang diyakininya berlandaskan dasar teknis yang logis, sesuai dengan peraturan perpajakan. Oleh karena itu, manajemen berkeyakinan bahwa akrual atas liabilitas pajak penghasilan tidak diperlukan. Penilaian tersebut didasarkan atas estimasi dan asumsi dan mungkin melibatkan pertimbangan akan kejadian di masa depan. Informasi baru mungkin tersedia yang menyebabkan manajemen merubah pertimbangannya mengenai kecukupan liabilitas pajak yang ada. Perubahan terhadap liabilitas pajak ini akan mempengaruhi beban pajak di periode 31imana penentuan tersebut dibuat.

The Group's tax positions may be challenged by the tax authorities. Management vigorously defends the Group's tax positions which are believed to be grounded on sound technical basis, in compliance with the tax regulations. Accordingly, management believes that no accruals for potential income tax liabilities is necessary. The assessment relies on estimates and assumptions and may involve judgment about future events. New information may become available that causes management to change its judgment regarding the adequacy of existing tax liabilities. Such changes to tax liabilities will impact tax expense in the period which such determination is made.

**10. PENDAPATAN DITERIMA DIMUKA**

**10. UNEARNED REVENUE**

|                        | 30 Juni/June 2025<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 2024 |
|------------------------|----------------------------------------------------|-------------------------------|
| M-Tix                  | 97,542                                             | 101,396                       |
| Movie Card dan Voucher | 42,452                                             | 35,475                        |
| Lainnya                | 130                                                | 1,128                         |
|                        | <u>140,124</u>                                     | <u>137,999</u>                |

M-Tix  
Movie Card and voucher  
Others

Pendapatan diterima dimuka M-Tix adalah setoran dari pelanggan pada platform tiket online milik Grup yang dapat digunakan pelanggan untuk membeli tiket bioskop atau makanan dan minuman. M-Tix diakui sebagai pendapatan pada saat pelanggan membeli tiket bioskop atau makanan dan minuman.

Unearned revenue M-Tix represent deposit from customers in the Group's online ticketing platform which enables customers to purchase cinema ticket or food and beverages. M-Tix is recognized as revenue when customers purchase cinema ticket or food and beverages.

Movie Card dan voucher diakui sebagai pendapatan pada saat pelanggan menukarkannya dengan tiket bioskop atau makanan dan minuman.

Movie Card and voucher are recognized as revenue when customers redeem them with cinema ticket or food and beverages.

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**11. MODAL SAHAM**

**11. SHARE CAPITAL**

Pada tanggal 25 Juli 2023, Perseroan mendapat Surat Pemberitahuan Efektif Pernyataan Pendaftaran No. S-186/D.04/2023 atas Penawaran Umum Perdana Saham dari Otoritas Jasa Keuangan ("OJK"). Perseroan efektif mencatatkan penawaran umum perdana saham pada Bursa Efek Indonesia per tanggal 2 Agustus 2023 dengan jumlah saham yang dilepas ke publik sebanyak 8.335.000.000 saham.

Perubahan ini telah dituangkan dalam akta notaris Aulia Taufani, SH. No. 41 tanggal 23 Agustus 2023, yang telah mendapatkan surat penerimaan pemberitahuan No. AHU-AH.01.03-0114253 tanggal 6 September 2023.

Modal dasar, ditempatkan dan disetor penuh Perseroan pada tanggal 30 Juni 2025 dan 31 Desember 2024 adalah sebagai berikut:

Modal dasar:

|                                                    |                             |
|----------------------------------------------------|-----------------------------|
| Jumlah saham                                       | 85,000,000,000 saham/shares |
| Nilai nominal per saham (dalam nilai Rupiah penuh) | Rp 8                        |
| Total nominal (dalam nilai Rupiah penuh)           | Rp 680,000,000,000          |

Modal ditempatkan dan disetor penuh:

|                                          |                             |
|------------------------------------------|-----------------------------|
| Jumlah saham (dalam nilai penuh)         | 83,345,000,000 saham/shares |
| Total nominal (dalam nilai Rupiah penuh) | Rp 666,760,000,000          |

Susunan pemegang saham Perseroan pada tanggal 30 Juni 2025 dan 31 Desember 2024 adalah sebagai berikut:

On 25 July 2023, the Company obtained Notification Letter from OJK of Effective Statement Of Registration No. S-186/D.04/2023 regarding Initial Public Offering Share from Financial Services Authority ("OJK"). The Company registered its initial public offering in Indonesia Stock Exchange effective on 2 August 2023 with the number of shares released to the public of 8,335,000,000 shares.

These changes had been documented in notarial deed number 41 dated 23 August 2023 of Aulia Taufani, SH, which has been received and notified by letter No. AHU-AH.01.03-0114253 dated 6 September 2023.

The Company's authorized, issued and paid-up capital as of 30 June 2025 and 31 December 2024 were as follows:

|                                             |
|---------------------------------------------|
| Authorized capital:                         |
| Number of shares                            |
| Par value per share (in full Rupiah amount) |
| Total par value (in full Rupiah amount)     |
| Issued and paid-up capital:                 |
| Number of shares (in full amount)           |
| Total par value (in full Rupiah amount)     |

The composition of the Company's shareholders as 30 June 2025 and 31 December 2024 was as follows:

| 30 Juni/ June 2025                                |                                                                        |                                  |        |
|---------------------------------------------------|------------------------------------------------------------------------|----------------------------------|--------|
| Pemegang saham/<br>Shareholders                   | Jumlah saham (dalam nilai penuh)/<br>Number of shares (in full amount) | Jumlah nominal/<br>Nominal value | %      |
| PT Harkatjaya Bumipersada                         | 45,000,000,000                                                         | 360,000                          | 53.99  |
| PT Adi Pratama Nusantara                          | 11,250,000,000                                                         | 90,000                           | 13.50  |
| Salween Investment Pte. Ltd., Singapura/Singapore | 18,760,000,000                                                         | 150,080                          | 22.51  |
| Lain-lain – Publik/ Others – Public               | 7,624,726,600                                                          | 60,998                           | 9.15   |
| Jumlah Saham beredar/Total shares outstanding     | 82,634,726,600                                                         | 661,078                          | 99.15  |
| Saham tresuri/Treasury shares                     | 710,273,400                                                            | 5,682                            | 0.85   |
|                                                   | 83,345,000,000                                                         | 666,760                          | 100.00 |

  

| 31 Desember/ December 2024                        |                                                                        |                                  |        |
|---------------------------------------------------|------------------------------------------------------------------------|----------------------------------|--------|
| Pemegang saham/<br>Shareholders                   | Jumlah saham (dalam nilai penuh)/<br>Number of shares (in full amount) | Jumlah nominal/<br>Nominal value | %      |
| PT Harkatjaya Bumipersada                         | 45,000,000,000                                                         | 360,000                          | 53.99  |
| PT Adi Pratama Nusantara                          | 11,250,000,000                                                         | 90,000                           | 13.50  |
| Salween Investment Pte. Ltd., Singapura/Singapore | 18,760,000,000                                                         | 150,080                          | 22.51  |
| Lain-lain – Publik/ Others – Public               | 8,335,000,000                                                          | 66,680                           | 10.00  |
|                                                   | 83,345,000,000                                                         | 666,760                          | 100.00 |

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**11. MODAL SAHAM (Lanjutan)**

**11. SHARE CAPITAL (Continued)**

Sampai dengan 30 Juni 2025, Perseroan telah melakukan pembelian kembali saham dengan harga perolehan antara Rp 111 sampai dengan Rp 162 per lembar saham, sehingga total saham treasury Perseroan per 30 Juni 2025 adalah sebanyak 710.273.400 lembar saham.

*As of 30 June 2025, the Company has repurchased shares at acquisition prices ranging from Rp 111 to Rp 162 per share, resulting in a total of 710,273,400 treasury shares as of 30 June 2025.*

Kepemilikan saham Perseroan oleh Dewan Direksi dan Dewan Komisaris pada tanggal 30 Juni 2025 dan 31 Desember 2024 adalah sebagai berikut:

*The Company's shares owned by the Board of Directors and Board of Commissioners as of 30 June 2025 and 31 December 2024 were as follows:*

| Pemegang saham/<br>Shareholders                               | Jumlah saham (dalam nilai penuh)/<br>Number of shares (in full amount) | Jumlah nominal/<br>Nominal value      | %                                                         |
|---------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------|
| Edwin Surya Winarta (Komisaris/Commissioner)                  | 2,039,900                                                              | 16                                    | 0.0024                                                    |
| <b>Tambahan modal disetor</b>                                 | <b>30 Juni/June 2025<br/>(Tidak diaudit/ Unaudited)</b>                | <b>31 Desember/<br/>December 2024</b> | <b>Additional paid -in capital</b>                        |
| Selisih harga penawaran saham perdana<br>dengan nilai nominal | 2,183,770                                                              | 2,183,770                             | Excess of initial public offering<br>price over par value |
| Selisih setoran modal dengan nilai nominal                    | 1,830                                                                  | 1,830                                 | Capital paid in excess of par                             |
| Biaya emisi saham                                             | (78,315)                                                               | (78,315)                              | Share issuance cost                                       |
|                                                               | <u>2,107,285</u>                                                       | <u>2,107,285</u>                      |                                                           |

**12. DIVIDEN DAN SALDO LABA**

**12. DIVIDEND AND RETAINED EARNINGS**

Pada Rapat Umum Pemegang Saham Luar Biasa Perseroan tanggal 24 Maret 2023, pemegang saham telah menyetujui pembagian dividen tunai sejumlah Rp 600.000 atau Rp 8 (dalam satuan Rupiah penuh) per saham biasa yang berasal dari saldo laba pada tanggal 31 Desember 2022. Dividen tunai tersebut telah dibayarkan pada bulan Maret 2023.

*At the Company's Extraordinary General Meeting of Shareholders held on 24 March 2023, the shareholders approved declaration of cash dividends of Rp 600,000 or Rp 8 (in full Rupiah amount) per ordinary share based on the retained earnings as of 31 December 2022. The cash dividend was paid in March 2023.*

Pada Rapat Umum Pemegang Saham Tahunan Perseroan tanggal 2 April 2024, pemegang saham telah menyetujui penetapan tambahan dana cadangan wajib untuk memenuhi ketentuan perundangan-undangan sebesar Rp 13.336 dan pembagian dividen tunai sejumlah Rp 666.760 atau Rp 8 (dalam satuan Rupiah penuh) per saham biasa yang berasal dari laba bersih setelah pajak dan kepentingan nonpengendali Perseroan pada tanggal 31 Desember 2023. Dividen tunai tersebut telah dibayarkan pada bulan Mei 2024.

*At the Company's Annual General Meeting of Shareholders held on 2 April 2024, the shareholders approved a mandatory additional reserve to fulfil statutory provisions amounted to Rp 13,336 and declaration of cash dividends of Rp 666,760 or Rp 8 (in full Rupiah amount) per ordinary share based on the Company's net profit after tax and non-controlling interest as of 31 December 2023. The cash dividend was paid in May 2024.*

Berdasarkan Rapat Umum Pemegang Saham Tahunan pada tanggal 24 Maret 2025, pemegang saham telah menyetujui pembagian dividen tunai sejumlah Rp 9 (dalam satuan Rupiah penuh) per saham biasa atas saldo laba Perseroan per 31 Desember 2024, dimana sebesar Rp 5 (dalam satuan Rupiah penuh) per saham biasa atau sebesar Rp 416.725 telah dibayarkan pada November 2024 dan sisanya akan dibayarkan pada tanggal 24 April 2025.

*Based on the Company's Annual General Meeting of Shareholders held on 24 March 2025, the shareholders approved the distribution of cash dividends of Rp 9 (in full Rupiah amount) per ordinary share on the Company's retained earnings as of 31 December 2024, whereas the amount of Rp 5 (in full Rupiah amount) per ordinary share or Rp 416,725 has been fully paid in November 2024 and the remaining amount is being paid on 24 April 2025.*

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**13. KEPENTINGAN NONPENGENDALI**

**13. NON-CONTROLLING INTEREST**

|                                                                     | 30 Juni/ June 2025<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 2024 |                                                                    |
|---------------------------------------------------------------------|-----------------------------------------------------|-------------------------------|--------------------------------------------------------------------|
| Saldo awal periode                                                  | 210,835                                             | 224,262                       | <i>Balance at beginning of period</i>                              |
| Bagian atas pendapatan komprehensif<br>periode berjalan             | 35,409                                              | 73,967                        | <i>Share of comprehensive income for<br/>the period</i>            |
| Pembayaran dividen entitas anak kepada<br>kepentingan nonpengendali | (38,800)                                            | (87,394)                      | <i>Subsidiaries' dividend paid to non-controlling<br/>Interest</i> |
| Saldo akhir periode                                                 | 207,444                                             | 210,835                       | <i>Balance at end of period</i>                                    |

Ringkasan informasi keuangan entitas anak yang memiliki  
kepentingan non-pengendali disajikan sebagai berikut (jumlah  
sebelum eliminasi intra grup):

*The summary of financial information of subsidiaries that has  
non-controlling interest, is presented as follows (amount before  
intragroup elimination):*

| 30 Juni/June 2025 (Tidak diaudit/Unaudited)                             |                                                                                                                                                           |                                                                                                                           |                                                                                                                                                                                                                  |                                                                |         |
|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|---------|
| Saldo awal<br>periode/<br><i>Balance at<br/>beginning of<br/>period</i> | Bagian jumlah<br>penghasilan<br>komprehensif<br>kepentingan<br>nonpengendali/<br><i>Minority interest<br/>share of total<br/>comprehensive<br/>income</i> | Pembayaran<br>dividen kepada<br>kepentingan<br>nonpengendali/<br><i>Dividend paid to<br/>non-controlling<br/>interest</i> | Penjualan saham<br>entitas anak kepada<br>kepentingan<br>nonpengendali tanpa<br>perubahan kendali/<br><i>Sale of subsidiary's<br/>shares<br/>to non-controlling<br/>interest without a<br/>change in control</i> | Saldo akhir<br>periode/<br><i>Balance at end<br/>of period</i> |         |
| PT Lestari Mitra Sembada                                                | 83,538                                                                                                                                                    | 20,907                                                                                                                    | (24,000)                                                                                                                                                                                                         | -                                                              | 80,445  |
| PT Lia Anugrah Semesta                                                  | 24,289                                                                                                                                                    | 1,160                                                                                                                     | (600)                                                                                                                                                                                                            | -                                                              | 24,849  |
| PT Pan Mitra Sembada                                                    | 53,016                                                                                                                                                    | 4,848                                                                                                                     | (10,000)                                                                                                                                                                                                         | -                                                              | 47,864  |
| PT Kharisma Maju Abadi                                                  | 18,593                                                                                                                                                    | 1,651                                                                                                                     | (3,300)                                                                                                                                                                                                          | -                                                              | 16,944  |
| PT Gading Adipermai                                                     | 2,563                                                                                                                                                     | 738                                                                                                                       | (900)                                                                                                                                                                                                            | -                                                              | 2,401   |
| PT Nusantara Elang Sejahtera                                            | 22,818                                                                                                                                                    | 3,559                                                                                                                     | -                                                                                                                                                                                                                | -                                                              | 26,377  |
| PT Prima Mandala                                                        | 6,018                                                                                                                                                     | 2,546                                                                                                                     | -                                                                                                                                                                                                                | -                                                              | 8,564   |
|                                                                         | 210,835                                                                                                                                                   | 35,409                                                                                                                    | (38,800)                                                                                                                                                                                                         | -                                                              | 207,444 |

*PT Lestari Mitra Sembada  
PT Lia Anugrah Semesta  
PT Pan Mitra Sembada  
PT Kharisma Maju Abadi  
PT Gading Adipermai  
PT Nusantara Elang Sejahtera  
PT Prima Mandala*

| 31 Desember/December 2024                                               |                                                                                                                                                           |                                                                                                                           |                                                                                                                                                                                                                  |                                                                |         |
|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|---------|
| Saldo awal<br>periode/<br><i>Balance at<br/>beginning of<br/>period</i> | Bagian jumlah<br>penghasilan<br>komprehensif<br>kepentingan<br>nonpengendali/<br><i>Minority interest<br/>share of total<br/>comprehensive<br/>income</i> | Pembayaran<br>dividen kepada<br>kepentingan<br>nonpengendali/<br><i>Dividend paid to<br/>non-controlling<br/>interest</i> | Penjualan saham<br>entitas anak kepada<br>kepentingan<br>nonpengendali tanpa<br>perubahan kendali/<br><i>Sale of subsidiary's<br/>shares<br/>to non-controlling<br/>interest without a<br/>change in control</i> | Saldo akhir<br>periode/<br><i>Balance at end<br/>of period</i> |         |
| PT Lestari Mitra Sembada                                                | 95,158                                                                                                                                                    | 48,630                                                                                                                    | (60,250)                                                                                                                                                                                                         | -                                                              | 83,538  |
| PT Lia Anugrah Semesta                                                  | 26,551                                                                                                                                                    | 3,082                                                                                                                     | (5,344)                                                                                                                                                                                                          | -                                                              | 24,289  |
| PT Pan Mitra Sembada                                                    | 52,186                                                                                                                                                    | 10,330                                                                                                                    | (9,500)                                                                                                                                                                                                          | -                                                              | 53,016  |
| PT Kharisma Maju Abadi                                                  | 19,736                                                                                                                                                    | 3,657                                                                                                                     | (4,800)                                                                                                                                                                                                          | -                                                              | 18,593  |
| PT Gading Adipermai                                                     | 2,466                                                                                                                                                     | 1,597                                                                                                                     | (1,500)                                                                                                                                                                                                          | -                                                              | 2,563   |
| PT Nusantara Elang Sejahtera                                            | 22,545                                                                                                                                                    | 273                                                                                                                       | -                                                                                                                                                                                                                | -                                                              | 22,818  |
| PT Prima Mandala                                                        | 5,620                                                                                                                                                     | 6,398                                                                                                                     | (6,000)                                                                                                                                                                                                          | -                                                              | 6,018   |
|                                                                         | 224,262                                                                                                                                                   | 73,967                                                                                                                    | (87,394)                                                                                                                                                                                                         | -                                                              | 210,835 |

*PT Lestari Mitra Sembada  
PT Lia Anugrah Semesta  
PT Pan Mitra Sembada  
PT Kharisma Maju Abadi  
PT Gading Adipermai  
PT Nusantara Elang Sejahtera  
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**14. PENDAPATAN**

**14. REVENUE**

Selama periode enam bulan yang berakhir 30 Juni 2025 dan 2024, tidak ada pendapatan dari pelanggan yang jumlahnya melebihi 10% dari total pendapatan interim konsolidasian.

*During the six-month period ended 30 June 2025 and 2024, there was no revenue earned from any customer that exceeded 10% of total interim consolidated revenue.*

|                                                  | Periode enam bulan berakhir 30 Juni/<br>Six-month periods ended 30 June |                                       |
|--------------------------------------------------|-------------------------------------------------------------------------|---------------------------------------|
|                                                  | 2025<br>(Tidak diaudit/<br>Unaudited)                                   | 2024<br>(Tidak diaudit/<br>Unaudited) |
| <b>Saat pengakuan pendapatan</b>                 |                                                                         |                                       |
| Produk dan layanan dialihkan pada waktu tertentu | 2,847,642                                                               | 2,923,698                             |
| Layanan dialihkan sepanjang waktu                | 30,983                                                                  | 32,826                                |
|                                                  | <u>2,878,625</u>                                                        | <u>2,956,524</u>                      |

**Timing of revenue recognition**  
Product and services transferred at a point in time  
Services transferred over time

Pada periode enam bulan yang berakhir pada 30 Juni 2025 dan 2024, tidak ada pembelian dari supplier yang melebihi 10% dari total pendapatan interim konsolidasian.

*For the six-month periods ended 30 June 2025 and 2024, there was no purchases from suppliers than exceeded 10% of total interim consolidated revenues.*

**15. BEBAN OPERASIONAL**

**15. OPERATING EXPENSES**

|                                | Periode enam bulan berakhir 30 Juni/<br>Six-month periods ended 30 June |                |                          |
|--------------------------------|-------------------------------------------------------------------------|----------------|--------------------------|
|                                | 2025                                                                    | 2024           |                          |
| Kompensasi karyawan            | 349,493                                                                 | 332,005        | Employee's compensation  |
| Perbaikan dan pemeliharaan     | 181,436                                                                 | 136,064        | Repairs and maintenance  |
| Utilitas                       | 129,018                                                                 | 133,566        | Utilities                |
| Sewa                           | 74,847                                                                  | 72,973         | Rental                   |
| Perpajakan                     | 51,811                                                                  | 48,657         | Taxes                    |
| Perjalanan dinas dan akomodasi | 17,253                                                                  | 26,867         | Travel and accommodation |
| Keperluan kantor               | 20,006                                                                  | 19,320         | Office supplies          |
| Asuransi                       | 8,930                                                                   | 7,917          | Insurance                |
| Komunikasi                     | 5,385                                                                   | 10,902         | Communication            |
| Jasa manajemen                 | 6,131                                                                   | 4,063          | Management fees          |
| Jasa professional              | 6,522                                                                   | 3,128          | Professional fees        |
| Amortisasi                     | 1,838                                                                   | 1,697          | Amortization             |
| Promosi                        | 2,216                                                                   | 3,819          | Promotion                |
| Lain lain                      | 21,885                                                                  | 17,793         | Miscellaneous            |
|                                | <u>876,771</u>                                                          | <u>818,771</u> |                          |

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**16. TRANSAKSI PIHAK BERELASI**

**16. RELATED PARTY TRANSACTIONS**

Perseroan dikendalikan oleh PT Harkatjaya Bumipersada (berbadan hukum di Indonesia), yang memiliki 53,99% saham Perseroan.

*The Company is controlled by PT Harkatjaya Bumipersada (incorporated in Indonesia), which owns 53.99% of the Company's shares.*

**a. Penghasilan sewa dan pembelian barang**

**a. Rental income and purchase of goods**

Periode enam bulan berakhir 30 Juni/  
Six-month periods ended 30 June

2025                      2024

Pembelian barang dan jasa:

*Purchase of goods and services:*

Entitas sepengendali

433,881

462,291

*Entities under common control*

**b. Kompensasi personil manajemen kunci**

**b. Key management employees compensation**

Total kompensasi (imbalan kerja jangka pendek) direktur dan komisaris Perseroan pada tahun 30 Juni 2025 dan 2024 adalah masing – masing sebesar Rp 12.923 dan Rp 15.571.

*Total compensation (short-term employee benefits) of the Company's directors and commissioners in 30 June 2025 and 2024 were Rp 12,923 and Rp 15,571, respectively.*

**c. Saldo akhir yang timbul dari tagihan lainnya dan pembelian barang atau jasa.**

**c. Ending balances arising from other charges and purchase of goods or services.**

30 Juni/June 2025  
(Tidak diaudit/  
Unaudited)

31 Desember/  
December 2024

Uang muka untuk pembelian aset tetap dari Pihak berelasi

*Advance payment for purchase of fixed asset  
Related parties*

Entitas sepengendali

32,000

70,875

*Entities under common control*

Sebagai persentase dari uang muka untuk pembelian aset tetap

26.32%

40.33%

*As a percentage from advance payment for purchase of fixed assets*

Utang usaha dan utang lainnya kepada pihak-pihak berelasi (Catatan 8)

*Trade and other payables to related parties (Note 8)*

Entitas sepengendali

91,197

51,044

*Entities under common control*

Sebagai persentase dari utang usaha dan utang lainnya

25.54%

18.64%

*As a percentage from trade and other Payables*

Utang lainnya pada pihak-pihak berelasi akan diselesaikan dalam jangka waktu kurang dari satu tahun sehingga disajikan sebagai liabilitas lancar.

*Other payables to related parties will be settled within one year, therefore, they are presented as current liabilities.*

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**16. TRANSAKSI PIHAK BERELASI (Lanjutan)**

**16. RELATED PARTY TRANSACTIONS (Continued)**

d. Pihak-pihak berelasi dan sifat hubungan adalah sebagai berikut:

d. The related parties and the nature of relationship are as follows:

| Pihak-pihak berelasi/<br>Related parties                                 | Jenis transaksi/<br>Nature of transaction                                                                             | Sifat hubungan/<br>Nature of relationship                                                                                                            |
|--------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| PT Megatech Engineering                                                  | Pembelian peralatan bioskop dan sewa gedung/ <i>Purchase of cinema equipment and building rental.</i>                 | Entitas sepengendali – dimiliki oleh pemegang saham akhir yang sama/ <i>An entity under common control – owned by the same ultimate shareholder.</i> |
| PT Multi Interbuana Teknindo                                             | Pemeliharaan peralatan bioskop/ <i>Cinema maintenance service.</i>                                                    | Entitas sepengendali – dimiliki oleh pemegang saham akhir yang sama/ <i>An entity under common control – owned by the same ultimate shareholder.</i> |
| PT Delta Raya Sejahtera                                                  | Pembelian material makanan dan minuman/ <i>Purchase of food and beverages material.</i>                               | Entitas sepengendali – dimiliki oleh pemegang saham akhir yang sama/ <i>An entity under common control – owned by the same ultimate shareholder.</i> |
| PT Delta Raya Sentosa                                                    | Pembelian material makanan dan minuman/ <i>Purchase of food and beverages material.</i>                               | Entitas sepengendali – dimiliki oleh pemegang saham akhir yang sama/ <i>An entity under common control – owned by the same ultimate shareholder.</i> |
| PT Citrabersama Mututama                                                 | Sewa gedung dan sewa mobil/ <i>Building rental and car rental.</i>                                                    | Entitas sepengendali – dimiliki oleh pemegang saham akhir yang sama/ <i>An entity under common control – owned by the same ultimate shareholder.</i> |
| PT Eka Jaya Agung                                                        | Sewa gedung, jasa pengelolaan dan utilitas/ <i>Building rental for cinema, service charge and utilities.</i>          | Entitas sepengendali – dimiliki oleh pemegang saham akhir yang sama/ <i>An entity under common control – owned by the same ultimate shareholder.</i> |
| PT Grha Hatten Duasatu                                                   | Sewa gedung, jasa pengelolaan dan utilitas/ <i>Building rental for cinema, service charge and utilities.</i>          | Entitas sepengendali – dimiliki oleh pemegang saham akhir yang sama/ <i>An entity under common control – owned by the same ultimate shareholder.</i> |
| PT Bioskop Metropole                                                     | Sewa gedung/ <i>Building rental for cinema</i>                                                                        | Entitas sepengendali – dimiliki oleh pemegang saham akhir yang sama/ <i>An entity under common control – owned by the same ultimate shareholder.</i> |
| PT Kuliner Sejahtera Raya                                                | Lisensi “Hello Sunday”, pembelian makanan dan minuman/ <i>License “Hello Sunday”, purchase of food and beverages.</i> | Entitas sepengendali – dimiliki oleh pemegang saham akhir yang sama/ <i>An entity under common control – owned by the same ultimate shareholder.</i> |
| Harris Lasmana                                                           | Sewa Gedung, sewa mobil dan jasa pengelolaan/ <i>Building rental, car rental and service charge.</i>                  | Pengendali PT Adi Pratama Nusantara/ <i>Party who is controlling PT Adi Pratama Nusantara.</i>                                                       |
| Dewan Komisaris dan Direksi/ <i>Board of Commissioners and Directors</i> | Gaji dan imbalan jangka pendek lainnya/ <i>Salaries and other short-term benefits.</i>                                | Personil manajemen kunci/ <i>Key management personnel.</i>                                                                                           |

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| <b>17. LABA PER SAHAM</b> | <b>17. EARNINGS PER SHARE</b> |
|---------------------------|-------------------------------|
|---------------------------|-------------------------------|

Perhitungan laba bersih per saham adalah berdasarkan data sebagai berikut:

The computation of basic earnings per share are based on the following data:

|                                                                                                                   | 30 Juni/ June<br>2025<br>(Tidak diaudit/<br>Unaudited) | 30 Juni/ June<br>2024<br>(Tidak diaudit/<br>Unaudited) |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| Laba untuk perhitungan laba per saham dasar                                                                       | 288,556                                                | 389,187                                                | Profit for computations of basic earnings per share                                                     |
| Jumlah rata-rata tertimbang saham biasa beredar untuk perhitungan laba bersih per saham dasar (dalam nilai penuh) | 83,177,502,965*                                        | 83,345,000,000                                         | Weighted average number of ordinary shares for computation of basic earnings per share (in full amount) |
| Laba bersih per saham (dalam nilai penuh)                                                                         | 3.47                                                   | 4.67                                                   | Basic earnings per share (in full amount)                                                               |

Perseroan tidak memiliki potensi saham biasa dilusian.

The Company has no potential dilutive ordinary shares.

\*Disesuaikan atas dampak pembelian saham treasury.

\*Adjusted for the acquisitions of treasury shares.

**18. LABA SEBELUM BUNGA, PAJAK, PENYUSUTAN DAN AMORTISASI**

**18. EARNING BEFORE INTEREST, TAX, DEPRECIATION AND AMORTIZATION**

Rekonsiliasi laba sebelum bunga, pajak, penyusutan dan amortisasi dengan laba:

Reconciliation of earnings before interest, tax, depreciation and amortization to profit:

|                                                      | 30 Juni/ June 2025<br>(Tidak diaudit/<br>Unaudited) | 30 Juni/ June 2024<br>(Tidak diaudit/<br>Unaudited) |                                                            |
|------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|------------------------------------------------------------|
| Laba sebelum pajak penghasilan                       | 407,936                                             | 529,697                                             | Profit before income tax                                   |
| Penyesuaian:                                         |                                                     |                                                     | Adjustment:                                                |
| -Penyusutan                                          | 400,629                                             | 368,734                                             | Depreciation -                                             |
| -Amortisasi (Catatan 15)                             | 1,838                                               | 1,697                                               | Amortization (Note 15) -                                   |
| -Beban keuangan, neto                                | 31,962                                              | 29,029                                              | Net finance cost -                                         |
| Laba sebelum bunga, pajak, penyusutan dan amortisasi | 842,365                                             | 929,157                                             | Earning before interest, tax depreciation and amortization |

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**19. INSTRUMEN KEUANGAN DAN MANAJEMEN  
RISIKO KEUANGAN**

**19. FINANCIAL INSTRUMENTS AND FINANCIAL  
RISK MANAGEMENT**

**Instrumen keuangan**

Aset dan liabilitas keuangan Grup diharapkan dapat terealisasi atau diselesaikan dalam waktu dekat. Oleh karena itu, nilai tercatatnya mendekati nilai wajarnya.

**Manajemen risiko keuangan**

Dalam menjalankan aktivitas operasi, investasi, dan pendanaan, Grup menghadapi risiko keuangan yaitu risiko kredit, risiko likuiditas dan risiko pasar.

**a. Risiko Kredit**

Risiko kredit adalah risiko kerugian keuangan jika pelanggan atau pihak rekanan dari instrumen keuangan gagal memenuhi kewajiban kontraktualnya. Risiko kredit Grup pada prinsipnya timbul dari piutang usaha dari pelanggan.

Nilai tercatat aset keuangan merupakan nilai maksimum risiko kredit.

**Financial instruments**

The Group's financial assets and liabilities are expected to be realized or settled in the near term. Therefore, their carrying amounts approximate their fair values.

**Financial risk management**

In performing its operating, investing and financing activities, the Group faces financial risks such as credit risk, liquidity risk and market risk.

**a. Credit Risk**

Credit risk is the risk of financial loss in the event that a customer or counterparty to a financial instrument fails to meet its contractual obligations. The Group's credit risk principally arises from trade receivables from customers.

The carrying amounts of financial assets represent the maximum credit exposure.

|                                                      | Nilai tercatat/Carrying value                      |                               |                                                        |
|------------------------------------------------------|----------------------------------------------------|-------------------------------|--------------------------------------------------------|
|                                                      | 30 Juni/June 2025<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 2024 |                                                        |
| Kas di bank dan setara kas                           | 1,911,297                                          | 2,003,310                     | Cash in banks and cash equivalents                     |
| Piutang usaha dan piutang lainnya                    | 58,403                                             | 75,035                        | Trade and other receivables                            |
| Dana jaminan (bagian dari aset tidak lancar lainnya) | 88,772                                             | 86,609                        | Refundable deposits (part of other non-current assets) |
|                                                      | <u>2,058,472</u>                                   | <u>2,164,954</u>              |                                                        |

**Piutang usaha**

Eksposur risiko kredit Grup dipengaruhi terutama oleh karakteristik individu dari setiap pelanggan. Namun, manajemen juga mempertimbangkan faktor-faktor yang dapat mempengaruhi risiko kredit pelanggannya, termasuk risiko gagal bayar yang terkait dengan industri tempat pelanggan beroperasi.

Grup meminimalkan eksposur terhadap risiko kredit dari piutang usaha dengan memastikan bahwa penjualan produk dilakukan hanya kepada pelanggan yang layak mendapatkan kredit dengan rekam jejak yang terbukti atau riwayat kredit yang baik, menetapkan batasan kredit yang dapat diterima untuk pelanggan dan memantau eksposur terkait dengan batasan-batasan tersebut. Eksposur juga dibatasi lebih lanjut dengan mewajibkan syarat pembayaran tidak lebih dari 30 hari dan dengan secara aktif memberlakukan penagihan dari pelanggan sebelum tanggal jatuh tempo.

**Trade receivables**

The Group's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk associated with the industry in which customers operate.

The Group minimizes its exposure to credit risk of trade receivables by setting policies in place to ensure that sales of products are made only to creditworthy customers with proven track record or good credit history, setting credit limit for customers and monitor the exposure associated with these restrictions. The exposure is also further limited by mandating payment terms of no longer than 30 days and by actively enforcing collection from customers prior to the due date.

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**19. FINANCIAL INSTRUMENTS AND FINANCIAL  
RISK MANAGEMENT (Continued)**

**Manajemen risiko keuangan (Lanjutan)**

**Financial risk management (Continued)**

**a. Risiko Kredit (Lanjutan)**

**a. Credit Risk (Continued)**

**Kas dan Setara Kas**

**Cash and Cash equivalent**

Kas dan Setara kas Grup ditempatkan di bank yang bereputasi baik yang tunduk terhadap peraturan yang ketat, oleh sebab itu, eksposur terhadap kerugian diminimalkan.

The Group's cash in banks and cash equivalents are deposited at reputable banks that are subject to tight regulations, therefore, the exposure to loss is minimized.

**b. Risiko Likuiditas**

**b. Liquidity Risk**

Risiko likuiditas adalah risiko bahwa Grup akan mengalami kesulitan dalam memenuhi liabilitas keuangan karena kekurangan dana.

Liquidity risk is the risk that the Group will encounter difficulty in meeting financial obligations due to shortage of funds.

Berikut ini adalah arus kas kontraktual liabilitas keuangan:

The following is the contractual maturities of financial liabilities:

|                               | Arus kas kontraktual/Contractual cash flows |                  |                                 |                                               |                                          |
|-------------------------------|---------------------------------------------|------------------|---------------------------------|-----------------------------------------------|------------------------------------------|
|                               | Jumlah tercatat/<br>Carrying amount         | Total/<br>Total  | Dalam 1 tahun/<br>Within 1 year | Dalam 1 dan 5 tahun/<br>Between 1 and 5 years | Lebih dari 5 tahun/<br>More than 5 years |
| <b>30 Juni 2025</b>           |                                             |                  |                                 |                                               |                                          |
| Utang usaha dan utang lainnya | 357,048                                     | 357,048          | 357,048                         | -                                             | -                                        |
| Liabilitas sewa               | 1,653,762                                   | 2,773,503        | 247,784                         | 1,248,767                                     | 1,276,952                                |
|                               | <u>2,010,810</u>                            | <u>3,130,551</u> | <u>604,832</u>                  | <u>1,248,767</u>                              | <u>1,276,952</u>                         |

**30 June 2025**

Trade and other payables  
Lease liabilities

|                               | Arus kas kontraktual/Contractual cash flows |                  |                                 |                                               |                                          |
|-------------------------------|---------------------------------------------|------------------|---------------------------------|-----------------------------------------------|------------------------------------------|
|                               | Jumlah tercatat/<br>Carrying amount         | Total/<br>Total  | Dalam 1 tahun/<br>Within 1 year | Dalam 1 dan 5 tahun/<br>Between 1 and 5 years | Lebih dari 5 tahun/<br>More than 5 years |
| <b>31 Desember 2024</b>       |                                             |                  |                                 |                                               |                                          |
| Utang usaha dan utang lainnya | 273,864                                     | 273,864          | 273,864                         | -                                             | -                                        |
| Liabilitas sewa               | 1,675,090                                   | 2,806,375        | 235,206                         | 1,256,678                                     | 1,314,491                                |
|                               | <u>1,948,954</u>                            | <u>3,080,239</u> | <u>509,070</u>                  | <u>1,256,678</u>                              | <u>1,314,491</u>                         |

**31 December 2024**

Trade and other payables  
Lease liabilities

**c. Risiko Pasar**

**c. Market Risk**

Risiko pasar adalah risiko bahwa perubahan kurs dan tingkat bunga akan mempengaruhi penghasilan Grup atau nilai dari instrumen keuangannya. Tujuan manajemen risiko pasar adalah untuk menjaga eksposur risiko pasar dalam parameter yang dapat diterima, sementara mengoptimalkan imbal hasil.

Market risk is the risk that changes in foreign exchange rates and interest rates will affect the Group's income or the value of its financial instruments. The objective of market risk management is to maintain market risk exposures within acceptable parameters, while optimizing the return.

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**19. FINANCIAL INSTRUMENTS AND FINANCIAL  
RISK MANAGEMENT (Continued)**

**Manajemen risiko keuangan (Lanjutan)**

**Financial risk management (Continued)**

**c. Risiko Pasar (Lanjutan)**

**c. Market Risk (Continued)**

Risiko mata uang

Currency risk

Eksposur neto Grup terhadap Dolar AS adalah sebagai berikut:

The Group's net exposure to the US Dollar is as follows:

|                              | 30 Juni/ June<br>2025<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 2024 |                               |
|------------------------------|--------------------------------------------------------|-------------------------------|-------------------------------|
| Dalam Dolar AS (nilai penuh) |                                                        |                               | In US Dollar (in full amount) |
| Aset                         | 335,435                                                | 329,938                       | Assets                        |

Pada tanggal pelaporan, saldo aset moneter dalam mata uang selain Rupiah dijabarkan ke dalam Rupiah dengan kurs yang berlaku yaitu Rp 16.233/USD pada tanggal 30 Juni 2025, Rp 16.162/USD pada tanggal 31 Desember 2024.

At the reporting dates, balances of monetary assets denominated in currencies other than Rupiah are translated into Rupiah using the prevailing exchange rates, which were as of 30 June 2025: Rp 16,233/USD, 31 December 2024: Rp 16,162/USD.

Menguat/melemahnya Rupiah terhadap Dollar AS akan menyebabkan kenaikan (penurunan) ekuitas dan laba setelah pajak penghasilan. Analisa ini didasarkan pada varian kurs Dollar AS yang manajemen pertimbangkan cukup mungkin terjadi pada tanggal pelaporan. Analisa ini mengasumsikan semua variable lainnya, terutama suku bunga, tetap konstan dan mengabaikan dampak dari prakiraan penjualan dan pembelian.

A Strengthening/weakening of the Rupiah against the US Dollar would have increased (decreased) equity and profit after income tax. This analysis is based on US Dollar rate variances that management considers as being reasonably possible at the reporting date. The analysis assumes that all other variables, in particular interest rates, remain constant and ignores any impact of forecasted sales and purchases.

Analisis sensitivitas

Sensitivity analysis

Grup menilai penguatan/pelemahan Dolar AS terhadap Rupiah pada tanggal 30 Juni 2025 dan 31 Desember 2024 tidak akan berdampak signifikan terhadap ekuitas dan laba setelah pajak penghasilan.

The Group assessed that the strengthening/weakening of US Dollar against Indonesian Rupiah at 30 June 2025 and 31 December 2024 would not have significant impact to equity and profit after income tax.

Manajemen risiko modal

Capital risk management

Grup mengelola modal dengan tujuan untuk dapat mempertahankan kelangsungan usaha dan menjaga kemampuannya untuk memberikan imbal hasil bagi pemegang saham dan manfaat bagi pemangku kepentingan lainnya, dan mempertahankan struktur modal yang optimal untuk meminimalisasi biaya modal efektif. Tujuan ini dicapai dengan menyesuaikan jumlah dividen dan mengoptimalkan tingkat utang.

The Group manages capital with the objective of being able to continue as a going concern and sustaining its ability to provide returns for shareholders and benefits for other stakeholders, as well as maintaining an optimal capital structure to minimize the effective cost of capital. This objective is achieved by adjusting the amounts of dividends and by optimizing debt levels.

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**20. INFORMASI SEGMENT**

**20. SEGMENT INFORMATION**

Grup mengkategorikan kegiatan usahanya berdasarkan produk utama, yaitu film, makanan dan minuman dan segmen lainnya. Tidak terdapat penjualan antar segmen selama periode berjalan.

*The Group categorizes its business based on key products, namely movie, food and beverages and other segments. There is no inter-segment sales during the period.*

Informasi mengenai segmen usaha Grup untuk periode enam bulan yang berakhir pada tanggal 30 Juni 2025 dan 2024 disajikan sebagai berikut:

*The information concerning the Group's business segments for the six-month period ended 30 June 2025 and 2024 are presented as follows:*

| Periode enam bulan berakhir 30 Juni/Six-month periods ended<br>30 June 2025 (Tidak diaudit/Unaudited) |                                                     |                                          |                             |                       |                             |                                            |      |
|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------|------------------------------------------|-----------------------------|-----------------------|-----------------------------|--------------------------------------------|------|
| Segmen yang dilaporkan / Reportable segments                                                          |                                                     |                                          |                             |                       |                             |                                            |      |
| Dalam Jutaan Rupiah                                                                                   | Film, makanan dan minuman/Movie, food and beverages | Semua segmen lainnya/ All other segments | Konsolidasian/ Consolidated | In millions of Rupiah | Revenue                     | Operating cost and expenses:               | Cost |
| <b>Pendapatan</b>                                                                                     |                                                     |                                          |                             |                       |                             |                                            |      |
| Pihak eksternal                                                                                       | 2,765,256                                           | 113,369                                  | 2,878,625                   |                       | External customers          |                                            |      |
| Beban dan biaya operasi:                                                                              |                                                     |                                          |                             |                       |                             |                                            |      |
| Beban                                                                                                 | (1,151,558)                                         | (15,418)                                 | (1,166,976)                 |                       |                             |                                            |      |
| Beban operasi, diluar                                                                                 |                                                     |                                          |                             |                       |                             |                                            |      |
| Penyusutan                                                                                            | (736,854)                                           | (33,755)                                 | (770,609)                   |                       |                             | Operating expenses, excluding depreciation |      |
| Beban penyusutan aset tetap                                                                           | (394,073)                                           | (1,010)                                  | (395,083)                   |                       |                             | Depreciation expense of fixed assets       |      |
| <b>Laba Segmen</b>                                                                                    | <b>482,771</b>                                      | <b>63,186</b>                            | <b>545,957</b>              |                       | <b>Segment Profit</b>       |                                            |      |
| Pendapatan (beban) lainnya, neto                                                                      |                                                     |                                          | 5,649                       |                       | Other income (expense), net |                                            |      |
| Beban tidak dapat dialokasikan                                                                        |                                                     |                                          | (111,708)                   |                       | Unallocated cost            |                                            |      |
| <b>Laba usaha</b>                                                                                     |                                                     |                                          | <b>439,898</b>              |                       | <b>Operating profit</b>     |                                            |      |
| Pendapatan (beban) lainnya:                                                                           |                                                     |                                          |                             |                       | Other income (expense):     |                                            |      |
| Pendapatan keuangan                                                                                   |                                                     |                                          | 40,660                      |                       | Finance income              |                                            |      |
| Beban keuangan                                                                                        |                                                     |                                          | (72,622)                    |                       | Finance cost                |                                            |      |
| Laba sebelum pajak                                                                                    |                                                     |                                          | 407,936                     |                       | Profit before tax           |                                            |      |
| Manfaat pajak penghasilan                                                                             |                                                     |                                          | (83,971)                    |                       | Income tax benefit          |                                            |      |
| <b>Laba</b>                                                                                           |                                                     |                                          | <b>323,965</b>              |                       | <b>Profit</b>               |                                            |      |

  

| Periode enam bulan berakhir 30 Juni/Six-month periods ended<br>30 June 2024 (Tidak diaudit/Unaudited) |                                                     |                                          |                             |                       |                             |                                            |      |
|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------|------------------------------------------|-----------------------------|-----------------------|-----------------------------|--------------------------------------------|------|
| Segmen yang dilaporkan / Reportable segments                                                          |                                                     |                                          |                             |                       |                             |                                            |      |
| Dalam Jutaan Rupiah                                                                                   | Film, makanan dan minuman/Movie, food and beverages | Semua segmen lainnya/ All other segments | Konsolidasian/ Consolidated | In millions of Rupiah | Revenue                     | Operating cost and expenses:               | Cost |
| <b>Pendapatan</b>                                                                                     |                                                     |                                          |                             |                       |                             |                                            |      |
| Pihak eksternal                                                                                       | 2,853,129                                           | 103,395                                  | 2,956,524                   |                       | External customers          |                                            |      |
| Beban dan biaya operasi:                                                                              |                                                     |                                          |                             |                       |                             |                                            |      |
| Beban                                                                                                 | (1,193,239)                                         | (13,467)                                 | (1,206,706)                 |                       |                             |                                            |      |
| Beban operasi, diluar                                                                                 |                                                     |                                          |                             |                       |                             |                                            |      |
| Penyusutan                                                                                            | (683,051)                                           | (32,014)                                 | (715,065)                   |                       |                             | Operating expenses, excluding depreciation |      |
| Beban penyusutan aset tetap                                                                           | (362,030)                                           | (1,153)                                  | (363,183)                   |                       |                             | Depreciation expense of fixed assets       |      |
| <b>Laba Segmen</b>                                                                                    | <b>614,809</b>                                      | <b>56,761</b>                            | <b>671,570</b>              |                       | <b>Segment Profit</b>       |                                            |      |
| Pendapatan (beban) lainnya, neto                                                                      |                                                     |                                          | (3,587)                     |                       | Other income (expense), net |                                            |      |
| Beban tidak dapat dialokasikan                                                                        |                                                     |                                          | (109,257)                   |                       | Unallocated cost            |                                            |      |
| <b>Laba usaha</b>                                                                                     |                                                     |                                          | <b>558,726</b>              |                       | <b>Operating profit</b>     |                                            |      |
| Pendapatan (beban) lainnya:                                                                           |                                                     |                                          |                             |                       | Other income (expense):     |                                            |      |
| Pendapatan keuangan                                                                                   |                                                     |                                          | 42,748                      |                       | Finance income              |                                            |      |
| Beban keuangan                                                                                        |                                                     |                                          | (71,777)                    |                       | Finance cost                |                                            |      |
| Laba sebelum pajak                                                                                    |                                                     |                                          | 529,697                     |                       | Profit before tax           |                                            |      |
| Beban pajak penghasilan                                                                               |                                                     |                                          | (105,153)                   |                       | Income tax expense          |                                            |      |
| <b>Laba</b>                                                                                           |                                                     |                                          | <b>424,544</b>              |                       | <b>Profit</b>               |                                            |      |

Segmen lainnya termasuk iklan, *digital platform*, dan acara dan lainnya. Tidak satupun dari segmen ini yang memenuhi ambang batas kuantitatif untuk segmen yang dilaporkan di 30 Juni 2025 atau 2024.

*Other segments include advertisement, digital platform, and event and others. None of these segments met the quantitative thresholds for reportable segments in 30 June 2025 or 2024.*

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**20. INFORMASI SEGMENT (Lanjutan)**

**20. SEGMENT INFORMATION (Continued)**

**Aset dan liabilitas Segmen**

**Segment assets and liabilities**

|                                                 |  | 30 Juni/ June 2025 (Tidak diaudit/Unaudited)         |                                          |                              |
|-------------------------------------------------|--|------------------------------------------------------|------------------------------------------|------------------------------|
|                                                 |  | Segmen yang dilaporkan / Reportable segments         |                                          |                              |
|                                                 |  | Film, makanan dan minuman/ Movie, food and beverages | Semua segmen lainnya/ All other segments | Jumlah / Total               |
| <u>Dalam Jutaan Rupiah</u>                      |  |                                                      |                                          | <u>In millions of Rupiah</u> |
| Aset segmen                                     |  | 4,389,529                                            | 67,922                                   | 4,457,451                    |
| Aset segmen yang tidak dapat dialokasikan       |  |                                                      |                                          | 2,372,317                    |
|                                                 |  |                                                      |                                          | <b>6,829,768</b>             |
| Liabilitas segmen                               |  | 2,074,977                                            | 97,671                                   | 2,172,648                    |
| Liabilitas segmen yang tidak dapat dialokasikan |  |                                                      |                                          | 205,993                      |
|                                                 |  |                                                      |                                          | <b>2,378,641</b>             |
| 31 Desember/December 2024                       |  |                                                      |                                          |                              |
|                                                 |  | Segmen yang dilaporkan / Reportable segments         |                                          |                              |
|                                                 |  | Film, makanan dan minuman/ Movie, food and beverages | Semua segmen lainnya/ All other segments | Jumlah / Total               |
| <u>Dalam Jutaan Rupiah</u>                      |  |                                                      |                                          | <u>In millions of Rupiah</u> |
| Aset segmen                                     |  | 4,477,799                                            | 22,545                                   | 4,500,344                    |
| Aset segmen yang tidak dapat dialokasikan       |  |                                                      |                                          | 2,508,166                    |
|                                                 |  |                                                      |                                          | <b>7,008,510</b>             |
| Liabilitas segmen                               |  | 2,006,143                                            | 102,525                                  | 2,108,668                    |
| Liabilitas segmen yang tidak dapat dialokasikan |  |                                                      |                                          | 299,140                      |
|                                                 |  |                                                      |                                          | <b>2,407,808</b>             |

Jumlah yang dilaporkan kepada Direksi sehubungan dengan jumlah aset dan liabilitas diukur dengan cara yang konsisten dengan yang dilaporkan dalam laporan keuangan interim konsolidasian. Aset dan liabilitas ini dialokasikan berdasarkan segmen operasi.

The amount provided to the Directors with respect to assets and liabilities are measured in a manner consistent with that of the interim consolidated financial statements. These assets and liabilities are allocated based on the operating segment.

Rekonsiliasi aset segmen terhadap jumlah aset adalah sebagai berikut:

Reportable segments' assets are reconciled to total assets as follows:

|                                                           | 30 Juni/ June 2025<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 2024 |                                                               |
|-----------------------------------------------------------|-----------------------------------------------------|-------------------------------|---------------------------------------------------------------|
| Aset segmen untuk segmen yang dilaporkan                  | 4,457,451                                           | 4,500,344                     | Segment assets for reportable segments                        |
| Yang tidak dapat dialokasikan:                            |                                                     |                               | Unallocated:                                                  |
| - Kas dan setara kas                                      | 1,928,759                                           | 2,024,824                     | Cash and cash equivalents -                                   |
| - Piutang usaha dan piutang lainnya                       | 58,403                                              | 75,035                        | Trade and other receivables -                                 |
| - Pajak dibayar dimuka                                    | 2,643                                               | 2,844                         | Prepaid taxes -                                               |
| - Aset lancar lainnya                                     | 60,530                                              | 47,232                        | Other current assets -                                        |
| - Aset pajak tangguhan                                    | 83,485                                              | 81,624                        | Deferred tax assets -                                         |
| - Uang muka untuk pembelian aset tetap                    | 121,597                                             | 175,737                       | Advance payment for purchase of fixed assets                  |
| - Klaim pengembalian pajak                                | 530                                                 | 399                           | Claims for tax refund -                                       |
| - Aset tidak lancar lainnya                               | 116,370                                             | 100,471                       | Other non-current assets -                                    |
| Jumlah aset menurut laporan posisi keuangan konsolidasian | <b>6,829,768</b>                                    | <b>7,008,510</b>              | Total assets per consolidated statement of financial position |

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**20. INFORMASI SEGMENT (Lanjutan)**

**20. SEGMENT INFORMATION (Continued)**

**Aset dan liabilitas Segmen (Lanjutan)**

**Segment assets and liabilities (Continued)**

Rekonsiliasi liabilitas segmen terhadap jumlah liabilitas adalah sebagai berikut:

Reportable segments' liabilities are reconciled to total liabilities as follows:

|                                                                         | 30 Juni/ June<br>2025<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December<br>2024 |                                                                            |
|-------------------------------------------------------------------------|--------------------------------------------------------|----------------------------------|----------------------------------------------------------------------------|
| Liabilitas segmen untuk segmen yang dilaporkan                          | 2,172,648                                              | 2,108,668                        | Segment liabilities for reportable segments                                |
| Yang tidak dapat dialokasikan:                                          |                                                        |                                  | Unallocated:                                                               |
| - Utang pajak penghasilan                                               | 38,626                                                 | 111,660                          | Income tax payable -                                                       |
| - Utang pajak lainnya                                                   | 65,286                                                 | 75,953                           | Other taxes payable -                                                      |
| - Liabilitas pajak tangguhan                                            | 875                                                    | 832                              | Deferred tax liabilities -                                                 |
| - Kewajiban imbalan kerja                                               | 101,206                                                | 110,695                          | Employee benefits obligation -                                             |
| Jumlah liabilitas menurut laporan posisi keuangan interim konsolidasian | <u>2,378,641</u>                                       | <u>2,407,808</u>                 | Total liabilities per statement of interim consolidated financial position |

**Informasi Geografis**

**Geographical Information**

| Jabodetabek | Jawa kecuali Jabodetabek/ Java except<br>Jabodetabek |            |             | Diluar Jawa/ Outside of Java |              |              |                |
|-------------|------------------------------------------------------|------------|-------------|------------------------------|--------------|--------------|----------------|
| Bekasi      | Bandung                                              | Indramayu  | Semarang    | Ambon                        | Dumai        | Manado       | Pangkal-Pinang |
| Bogor       | Bondowoso                                            | Jember     | Sidoarjo    | Asahan                       | Gorontalo    | Manokwari    | Pekanbaru      |
| Depok       | Cianjur                                              | Karawang   | Sleman      | Badung                       | Jambi        | Mataram      | Pontianak      |
| Jakarta     | Cilegon                                              | Kediri     | Sumedang    | Balikpapan                   | Jayapura     | Mangupura    | Rokan Hilir    |
| Tangerang   | Cirebon                                              | Klaten     | Surabaya    | Bandar-                      | Kapuas       | Medan        | Samarinda      |
|             | Garut                                                | Madiun     | Surakarta   | Lampung                      | Kendari      | Mimika       | Singkawang     |
|             | Gresik                                               | Malang     | Tasikmalaya | Banjarmasin                  | Kubu Raya    | Padang       | Sorong         |
|             | Pekalongan                                           | Yogyakarta |             | Batam                        | Kupang       | Palangkaraya | Tanjung        |
|             |                                                      |            |             | Bengkulu                     | Labuhan-batu | Palembang    | Pinang         |
|             |                                                      |            |             | Bontang                      | Makasar      | Palu         | Tarakan        |
|             |                                                      |            |             | Denpasar                     | Mamuju       |              | Ternate        |

**Periode enam bulan berakhir 30 Juni/ Six-month periods ended 30 June 2025  
(Tidak diaudit/Unaudited)**

|                                                         | Jabodetabek      | Jawa kecuali<br>Jabodetabek/<br>Java except<br>Jabodetabek | Diluar Jawa/<br>Outside of Java | Total            |                                                    |
|---------------------------------------------------------|------------------|------------------------------------------------------------|---------------------------------|------------------|----------------------------------------------------|
| Pendapatan                                              |                  |                                                            |                                 |                  | Revenue                                            |
| Film                                                    | 716,619          | 445,479                                                    | 635,140                         | 1,797,238        | Movie                                              |
| Makanan dan minuman                                     | 418,655          | 211,765                                                    | 337,598                         | 968,018          | Food and beverages                                 |
| Lainnya yang dapat diatribusikan ke tiap lokasi bioskop | 2,462            | 452                                                        | 803                             | 3,717            | Other revenue attributable to each cinema location |
|                                                         | <u>1,137,736</u> | <u>657,696</u>                                             | <u>973,541</u>                  | <u>2,768,973</u> |                                                    |

**Periode enam bulan berakhir 30 Juni/ Six-month periods ended 30 June 2024  
(Tidak diaudit/Unaudited)**

|                                                         | Jabodetabek      | Jawa kecuali<br>Jabodetabek/<br>Java except<br>Jabodetabek | Diluar Jawa/<br>Outside of Java | Total            |                                                    |
|---------------------------------------------------------|------------------|------------------------------------------------------------|---------------------------------|------------------|----------------------------------------------------|
| Pendapatan                                              |                  |                                                            |                                 |                  | Revenue                                            |
| Film                                                    | 717,176          | 457,243                                                    | 698,308                         | 1,872,727        | Movie                                              |
| Makanan dan minuman                                     | 410,461          | 210,776                                                    | 359,165                         | 980,402          | Food and beverages                                 |
| Lainnya yang dapat diatribusikan ke tiap lokasi bioskop | 1,939            | 301                                                        | 278                             | 2,518            | Other revenue attributable to each cinema location |
|                                                         | <u>1,129,576</u> | <u>668,320</u>                                             | <u>1,057,751</u>                | <u>2,855,647</u> |                                                    |

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**21. PERJANJIAN-PERJANJIAN PENTING**

**21. SIGNIFICANT AGREEMENTS**

Grup memiliki perjanjian eksploitasi teatral dengan pemilik dan importir film yang memasok film ke bioskop yang dimiliki dan dioperasikan oleh Grup. Perjanjian ini bersifat non-eksklusif dan dibuat untuk setiap judul film dengan mekanisme pembagian pendapatan sebesar 50% dari total penjualan tiket setelah dikurangi pajak hiburan sesuai ketentuan pajak daerah. Perusahaan pemilik dan importir film tersebut, diantaranya adalah, PT Kharisma Starvision Plus, PT MD Entertainment, PT Falcon Pictures, PT Rapi Film, PT Akal Andal Aksara, PT Dee Sukses Indonesia dan PT Omega Film.

*The Group has a theatrical exploitation agreement with the owners and importers of films to supply films to cinemas owned and operated by the Group. This agreement is non-exclusive and shall be made for each title of the film with a revenue sharing mechanism of 50% of total ticket sales after deducted by entertainment tax under regional tax law. The companies who own and import the films, among others, are PT Kharisma Starvision Plus, PT MD Entertainment, PT Falcon Pictures, PT Rapi Film, PT Akal Andal Aksara, PT Dee Sukses Indonesia and PT Omega Film.*

Grup memiliki perjanjian-perjanjian penting lainnya, yaitu:

*The Group has others significant agreements with:*

- a. PT Megatech Engineering, Perjanjian Kerja sama Jual Beli dan Pemasangan Peralatan Bioskop tanggal 12 April 2017. Berdasarkan perjanjian ini kewajiban PT Megatech Engineering, antara lain : (i) menyediakan peralatan bioskop berdasarkan pesanan Grup; (ii) mengirimkan peralatan bioskop pada lokasi yang sudah ditentukan, dan (iii) melakukan pemasangan peralatan bioskop pada lokasi yang sudah ditentukan. Besaran imbalan mengacu kepada negosiasi kedua belah pihak, yang akan dimasukkan ke dalam tagihan yang diterbitkan oleh PT Megatech Engineering. Perjanjian ini dapat diakhiri oleh salah satu pihak jika salah satu pihak diantaranya, (i) dalam proses likuidasi sukarela selain untuk tujuan rekonstruksi atau penggabungan usaha, (ii) tidak dapat melakukan pembayaran atau (iii) berhenti melakukan bisnis utamanya atau asetnya disita.
- b. PT Multi Interbuana Teknindo ("MIT"), Perjanjian Kerjasama tanggal 12 April 2017. Berdasarkan perjanjian ini, MIT berkewajiban untuk, antara lain, memberikan jasa perawatan peralatan bioskop di lokasi yang telah ditentukan dan melakukan pemeriksaan setiap peralatan bioskop yang sudah diperbaiki berdasarkan permintaan Grup. Perjanjian ini berlaku sejak tanggal 1 Januari 2016 hingga salah satu pihak mengakhiri perjanjian.
- c. PT Delta Raya Sejahtera, Perjanjian tanggal 26 April 2017. Berdasarkan perjanjian ini, PT Delta Raya Sejahtera berkewajiban untuk memasok produk makanan dan minuman kepada Grup. Perjanjian ini berlaku sampai dengan tanggal 31 Desember 2017 dengan perpanjangan secara otomatis. Nilai perjanjian ini ditentukan berdasarkan pada faktur yang diterbitkan oleh PT Delta Raya Sejahtera.

- a. *PT Megatech Engineering, Cooperation of Sale and Purchase and Installation of Cinema equipment Agreement dated 12 April 2017. Pursuant to this agreement, PT Megatech Engineering is required to, among others: (i) provide cinema equipment based on the Group's order (ii) deliver the ordered cinema equipment at the designated locations, and (iii) install the cinema equipment at the designated locations. The fee refers to negotiations between both parties, which will be included in the invoices issued by PT Megatech Engineering. Either party may at any time immediately terminate this agreement, if either party, among others, (i) is in the process of voluntary liquidation other than for the purpose of reconstruction or mergers, (ii) is unable to make any payments or (iii) ceases to conduct its main business or its assets are confiscated.*
- b. *PT Multi Interbuana Teknindo ("MIT"), Cooperation Agreement dated 12 April 2017. Pursuant to this agreement, MIT is required to, among others, provide cinema equipment maintenance services at the designated locations and inspect each of cinema equipment that has been serviced based on the Group's request. This agreement is valid from 1 January 2016 until one of the parties terminates the agreement.*
- c. *PT Delta Raya Sejahtera, Agreement dated 26 April 2017. Based on this agreement, PT Delta Raya Sejahtera is obliged to supply food and beverage products to the Group. This agreement is valid until 31 December 2017 with automatic extension. The value of this agreement is determined based on the invoice issued by PT Delta Raya Sejahtera.*

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**21. PERJANJIAN-PERJANJIAN PENTING (Lanjutan)**

**21. SIGNIFICANT AGREEMENTS (Continued)**

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>d. PT Delta Raya Sentosa, Perjanjian tanggal 26 April 2017. Berdasarkan perjanjian ini, PT Delta Raya Sentosa berkewajiban untuk memasok produk makanan dan minuman kepada Grup. Perjanjian ini berlaku sampai dengan tanggal 31 Desember 2017 dengan perpanjangan secara otomatis. Nilai perjanjian ini ditentukan berdasarkan pada faktur yang diterbitkan oleh PT Delta Raya Sentosa.</p> <p>e. PT Prakarsa Gunawan &amp; Son, Perjanjian Kerjasama Pembangunan Bioskop tanggal 12 April 2017. Berdasarkan perjanjian ini, PGS diwajibkan untuk menyerahkan setiap dan seluruh hasil pembangunan sesuai dengan ketentuan perjanjian ini dan dalam bentuk yang memuaskan Grup. Perjanjian ini berlaku sejak 1 Januari 2016 sampai diakhiri oleh salah satu pihak dalam perjanjian ini. Nilai perjanjian kerjasama ini sesuai dengan nilai masing-masing faktur pembangunan bioskop yang disetujui oleh para pihak.</p> <p>f. Pada tahun 2023, Perseroan memiliki kerjasama bagi hasil dengan IMAX Corporation untuk penyewaan dan pemeliharaan sistem teater IMAX serta penggunaan lisensi merek dagang IMAX. Perjanjian ini berlaku untuk jangka waktu 10 tahun, dengan opsi perpanjangan untuk 5 tahun.</p> | <p>d. PT Delta Raya Sentosa, Agreement dated 26 April 2017. Based on this agreement, PT Delta Raya Sentosa is obliged to supply food and beverage products to the Group. This agreement is valid until 31 December 2017 with automatic extension. The value of this agreement is determined based on the invoice issued by PT Delta Raya Sentosa.</p> <p>e. PT Prakarsa Gunawan &amp; Son, Cinema Development Cooperation Agreement dated 12 April 2017. Based on this agreement, PGS is required to deliver any and all development results in accordance with the provisions of this agreement and in a form that satisfies the Group. This agreement is valid from 1 January 2016 until terminated by one of the parties of this agreement. The value of this cooperation agreement is in accordance with the value of each cinema construction invoice agreed by the parties.</p> <p>f. In 2023, the Company has a profit-sharing agreement with IMAX Corporation for lease and maintenance of IMAX theater system and IMAX trademark license. This agreement is applicable for 10 years with option to extend an additional 5 years.</p> |
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