

Nomor Surat	484/IR-FINC/ACE/07/23
Nama Emiten	Ace Hardware Indonesia Tbk
Kode Emiten	ACES
Perihal	Penyampaian Laporan Keuangan Interim Yang Tidak Diaudit

Perseroan dengan ini menyampaikan laporan keuangan untuk periode 6 Bulan yang berakhir pada 30/06/2023 dengan ikhtisar sebagai berikut :

Informasi mengenai anak perusahaan Perseroan sebagai berikut :

No	Nama	Kegiatan Usaha	Lokasi	Tahun Komersil	Status Operasi	Jumlah Aset	Satuan	Mata Uang	Persentase (%)
1	PT DAN SEBAGAINYA INDONESIA	INDUSTRI DAN PERDAGANGAN	JAKARTA		TIDAK AKTIF	0	PENUH	IDR	0.0
2	PT TOYS GAMES INDONESIA	INDUSTRI DAN PERDAGANGAN	JAKARTA	2009	AKTIF	361.101.914.579	PENUH	IDR	60.0
3	PT OMNI DIGITAMA INTERNUSA	INDUSTRI DAN PERDAGANGAN	JAKARTA	2016	AKTIF	55.804.397.659	PENUH	IDR	30.0

Dokumen ini merupakan dokumen resmi Ace Hardware Indonesia Tbk yang tidak memerlukan tanda tangan karena dihasilkan secara elektronik.

Ace Hardware Indonesia Tbk bertanggung jawab penuh atas informasi tertera di dalam dokumen ini.

## [1000000] General information

### Informasi umum

### General information

30 June 2023		
Nama entitas	Ace Hardware Indonesia Tbk	Entity name
Penjelasan perubahan nama dari akhir periode laporan sebelumnya		Explanation of change in name from the end of the preceding reporting period
Kode entitas	ACES	Entity code
Nomor identifikasi entitas	AA492	Entity identification number
Industri utama entitas	Umum / General	Entity main industry
Standar akuntansi yang dipilih	PSAK	Selected accounting standards
Sektor	E. Consumer Cyclical	Sector
Subsektor	E7. Retailing	Subsector
Industri	E74. Specialty Retail	Industry
Subindustri	E743. Home Improvement Retail	Subindustry
Informasi pemegang saham pengendali	National Corporation	Controlling shareholder information
Jenis entitas	Local Company - Indonesia Jurisdiction	Type of entity
Jenis efek yang dicatatkan	Saham / Stock	Type of listed securities
Jenis papan perdagangan tempat entitas tercatat	Utama / Main	Type of board on which the entity is listed
Apakah merupakan laporan keuangan satu entitas atau suatu kelompok entitas	Entitas grup / Group entity	Whether the financial statements are of an individual entity or a group of entities
Periode penyampaian laporan keuangan	Kuartal II / Second Quarter	Period of financial statements submissions
Tanggal awal periode berjalan	January 01, 2023	Current period start date
Tanggal akhir periode berjalan	June 30, 2023	Current period end date
Tanggal akhir tahun sebelumnya	December 31, 2022	Prior year end date
Tanggal awal periode sebelumnya	January 01, 2022	Prior period start date
Tanggal akhir periode sebelumnya	June 30, 2022	Prior period end date
Tanggal akhir 2 tahun sebelumnya	December 31, 2021	Prior 2 year end date
Mata uang pelaporan	Rupiah / IDR	Description of presentation currency
Kurs konversi pada tanggal pelaporan jika mata uang penyajian selain rupiah		Conversion rate at reporting date if presentation currency is other than rupiah
Pembulatan yang digunakan dalam penyajian jumlah dalam laporan keuangan	Satuan Penuh / Full Amount	Level of rounding used in financial statements
Jenis laporan atas laporan keuangan	Tidak Diaudit / Unaudit	Type of report on financial statements
Jenis opini auditor		Type of auditor's opinion
Hal yang diungkapkan dalam paragraf pendapat untuk penekanan atas suatu masalah atau paragraf penjelasan lainnya, jika ada		Matters disclosed in emphasis-of-matter or other-matter paragraph, if any
Hasil penugasan review		Result of review engagement
Opini Hal Audit Utama	Tidak / No	Any Key Audit Matters Opinion
Jumlah Hal Audit Utama		Total Key Audit Matters
Paragraf Hal Audit Utama		Key Audit Matters Paragraph
Tanggal laporan audit atau hasil laporan review		Date of auditor's opinion or result of review report
Auditor tahun berjalan		Current year auditor
Nama partner audit tahun berjalan		Name of current year audit signing

		partner
Lama tahun penugasan partner yang menandatangani		Number of years served as audit signing partner
Auditor tahun sebelumnya		Prior year auditor
Nama partner audit tahun sebelumnya		Name of prior year audit signing partner
Kepatuhan terhadap pemenuhan peraturan OJK Nomor: 75/POJK.04/2017 tentang Tanggung Jawab Direksi Atas Laporan Keuangan	Ya / Yes	Whether in compliance with OJK rules No. 75/POJK.04/2017 concerning responsibilities of board of directors on financial statements
Kepatuhan terhadap pemenuhan independensi akuntan yang memberikan jasa audit di pasar modal sesuai dengan POJK Nomor 13/POJK.03/2017 tentang Penggunaan Jasa Akuntan Publik dalam Kegiatan Jasa Keuangan	Ya / Yes	Compliance to the independency of Accountant that provide services in Capital Market as regulated in OJK rules No. 13/POJK.03/2017 concerning The Use of Public Accountant and Auditing Firm in Financial Services Activities.

**[1210000] Statement of financial position presented using current and non-current - General Industry**

**Laporan posisi keuangan**

**Statement of financial position**

	30 June 2023	31 December 2022	
<b>Aset</b>			<b>Assets</b>
<b>Aset lancar</b>			<b>Current assets</b>
Kas dan setara kas	2,553,942,315,565	2,133,399,081,620	Cash and cash equivalents
<b>Aset keuangan lancar</b>			<b>Current financial assets</b>
Aset keuangan lancar lainnya	8,215,970,557	9,167,146,664	Other current financial assets
<b>Piutang usaha</b>			<b>Trade receivables</b>
Piutang usaha pihak ketiga	19,874,125,616	38,207,113,267	Trade receivables third parties
Piutang usaha pihak berelasi	76,384,564,924	47,647,813,591	Trade receivables related parties
<b>Persediaan lancar</b>			<b>Current inventories</b>
<b>Persediaan lancar</b>	2,727,973,476,129	2,810,769,398,502	<b>Current inventories</b>
Biaya dibayar dimuka lancar	20,781,626,438	18,231,978,796	Current prepaid expenses
<b>Uang muka lancar</b>			<b>Current advances</b>
Uang muka lancar lainnya	211,663,838,766	211,679,682,918	Other current advances
Pajak dibayar dimuka lancar	123,115,801,367	93,827,929,800	Current prepaid taxes
<b>Jumlah aset lancar</b>	<b>5,741,951,719,362</b>	<b>5,362,930,145,158</b>	<b>Total current assets</b>
<b>Aset tidak lancar</b>			<b>Non-current assets</b>
Piutang dari pihak berelasi	2,686,065,089	2,675,019,109	Receivables from related parties
<b>Investasi pada ventura bersama dan entitas asosiasi</b>			<b>Investments in joint ventures and associates</b>
Investasi pada entitas asosiasi	0	0	Investments in associates
<b>Aset keuangan tidak lancar</b>			<b>Non-current financial assets</b>
Aset keuangan tidak lancar lainnya	70,011,977,262	69,487,859,001	Other non-current financial assets
Aset pajak tangguhan	84,129,077,691	83,807,263,724	Deferred tax assets
Properti investasi	325,400,492,647	333,075,266,960	Investment properties
Aset tetap	430,645,582,153	425,774,133,745	Property, plant, and equipment
Aset hak guna	1,031,145,326,478	835,110,929,345	Right of use assets
Aset tidak lancar non-keuangan lainnya	113,826,041,111	136,393,995,007	Other non-current non-financial assets
<b>Jumlah aset tidak lancar</b>	<b>2,057,844,562,431</b>	<b>1,886,324,466,891</b>	<b>Total non-current assets</b>
<b>Jumlah aset</b>	<b>7,799,796,281,793</b>	<b>7,249,254,612,049</b>	<b>Total assets</b>
<b>Liabilitas dan ekuitas</b>			<b>Liabilities and equity</b>
<b>Liabilitas</b>			<b>Liabilities</b>
<b>Liabilitas jangka pendek</b>			<b>Current liabilities</b>
<b>Utang usaha</b>			<b>Trade payables</b>
Utang usaha pihak ketiga	125,290,360,677	99,989,406,971	Trade payables third parties
Utang usaha pihak			Trade payables

berelasi	71,783,565,308	44,360,667,511	related parties
<b>Utang lainnya</b>			<b>Other payables</b>
Utang lainnya pihak berelasi	328,611,960,650	7,119,968,443	Other payables related parties
<b>Uang muka pelanggan jangka pendek</b>			<b>Current advances from customers</b>
Uang muka pelanggan jangka pendek pihak ketiga	44,639,586,045	42,635,346,024	Current advances from customers third parties
Liabilitas keuangan jangka pendek lainnya	272,909,812,266	41,860,561,197	Other current financial liabilities
Beban akrual jangka pendek	54,103,450,901	52,968,628,621	Current accrued expenses
Liabilitas imbalan pasca kerja jangka pendek	293,688,723	207,009,193	Short-term post-employment benefit obligations
Utang pajak	40,127,797,502	56,103,084,768	Taxes payable
Pendapatan ditangguhkan jangka pendek	67,389,662,500	66,070,623,250	Current deferred revenue
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>			<b>Current maturities of long-term liabilities</b>
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	180,415,604,702	258,453,470,946	Current maturities of finance lease liabilities
<b>Jumlah liabilitas jangka pendek</b>	<b>1,185,565,489,274</b>	<b>669,768,766,924</b>	<b>Total current liabilities</b>
<b>Liabilitas jangka panjang</b>			<b>Non-current liabilities</b>
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>			<b>Long-term liabilities net of current maturities</b>
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	700,892,249,388	449,800,261,031	Long-term finance lease liabilities
Kewajiban imbalan pasca kerja jangka panjang	199,493,008,942	190,574,883,000	Long-term post-employment benefit obligations
Liabilitas keuangan jangka panjang lainnya	9,143,283,034	5,122,070,483	Other non-current financial liabilities
<b>Jumlah liabilitas jangka panjang</b>	<b>909,528,541,364</b>	<b>645,497,214,514</b>	<b>Total non-current liabilities</b>
<b>Jumlah liabilitas</b>	<b>2,095,094,030,638</b>	<b>1,315,265,981,438</b>	<b>Total liabilities</b>
<b>Ekuitas</b>			<b>Equity</b>
<b>Ekuitas yang diatribusikan kepada pemilik entitas induk</b>			<b>Equity attributable to equity owners of parent entity</b>
Saham biasa	171,500,000,000	171,500,000,000	Common stocks
Tambahan modal disetor	440,574,864,042	440,574,864,042	Additional paid-in capital
Saham treasuri	( 34,184,872,500 )	( 34,184,872,500 )	Treasury stocks

Selisih Transaksi Perubahan Ekuitas Entitas Anak/Asosiasi	239,797,199	239,797,199	Difference Due to Changes of Equity in Subsidiary/Associates
<b>Saldo laba (akumulasi kerugian)</b>			<b>Retained earnings (deficit)</b>
Saldo laba yang telah ditentukan penggunaannya	482,594,713,034	482,594,713,034	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	4,599,791,604,507	4,829,127,859,939	Unappropriated retained earnings
<b>Jumlah ekuitas yang diatribusikan kepada pemilik entitas induk</b>	<b>5,660,516,106,282</b>	<b>5,889,852,361,714</b>	<b>Total equity attributable to equity owners of parent entity</b>
Kepentingan non-pengendali	44,186,144,873	44,136,268,897	Non-controlling interests
<b>Jumlah ekuitas</b>	<b>5,704,702,251,155</b>	<b>5,933,988,630,611</b>	<b>Total equity</b>
<b>Jumlah liabilitas dan ekuitas</b>	<b>7,799,796,281,793</b>	<b>7,249,254,612,049</b>	<b>Total liabilities and equity</b>

**[1311000] Statement of profit or loss and other comprehensive income, OCI components presented net of tax, by function - General Industry**

**Laporan laba rugi dan penghasilan komprehensif lain**

**Statement of profit or loss and other comprehensive income**

	<u>30 June 2023</u>	<u>30 June 2022</u>	
Penjualan dan pendapatan usaha	3,635,052,436,335	3,307,857,283,762	Sales and revenue
Beban pokok penjualan dan pendapatan	( 1,876,107,808,790 )	( 1,713,051,362,121 )	Cost of sales and revenue
<b>Jumlah laba bruto</b>	<b>1,758,944,627,545</b>	<b>1,594,805,921,641</b>	<b>Total gross profit</b>
Beban penjualan	( 1,037,670,742,642 )	( 934,930,984,170 )	Selling expenses
Beban umum dan administrasi	( 381,673,216,228 )	( 414,534,298,879 )	General and administrative expenses
Beban bunga dan keuangan	( 19,356,946,159 )	( 26,806,920,651 )	Interest and finance costs
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	0	0	Share of profit (loss) of associates accounted for using equity method
Pendapatan lainnya	61,344,617,707	78,074,829,307	Other income
Beban lainnya	( 15,766,453,521 )	( 1,103,993,008 )	Other expenses
<b>Jumlah laba (rugi) sebelum pajak penghasilan</b>	<b>365,821,886,702</b>	<b>295,504,554,240</b>	<b>Total profit (loss) before tax</b>
Pendapatan (beban) pajak	( 61,444,694,333 )	( 49,363,049,191 )	Tax benefit (expenses)
<b>Jumlah laba (rugi) dari operasi yang dilanjutkan</b>	<b>304,377,192,369</b>	<b>246,141,505,049</b>	<b>Total profit (loss) from continuing operations</b>
<b>Jumlah laba (rugi)</b>	<b>304,377,192,369</b>	<b>246,141,505,049</b>	<b>Total profit (loss)</b>
<b>Pendapatan komprehensif lainnya, setelah pajak</b>			<b>Other comprehensive income, after tax</b>
<b>Jumlah pendapatan komprehensif lainnya, setelah pajak</b>	<b>0</b>	<b>0</b>	<b>Total other comprehensive income, after tax</b>
<b>Jumlah laba rugi komprehensif</b>	<b>304,377,192,369</b>	<b>246,141,505,049</b>	<b>Total comprehensive income</b>
<b>Laba (rugi) yang dapat diatribusikan</b>			<b>Profit (loss) attributable to</b>
Laba (rugi) yang dapat diatribusikan ke entitas induk	302,423,048,651	242,396,330,490	parent entity
Laba (rugi) yang dapat diatribusikan ke kepentingan non-pengendali	1,954,143,718	3,745,174,559	Profit (loss) attributable to non-controlling interests
<b>Laba rugi komprehensif yang dapat diatribusikan</b>			<b>Comprehensive income attributable to</b>
Laba rugi komprehensif yang dapat diatribusikan ke entitas induk	302,423,048,651	242,396,330,490	Comprehensive income attributable to parent entity
Laba rugi komprehensif yang dapat diatribusikan ke kepentingan non-pengendali	1,954,143,718	3,745,174,559	Comprehensive income attributable to non-controlling interests
<b>Laba (rugi) per saham</b>			<b>Earnings (loss) per share</b>
<b>Laba per saham dasar diatribusikan kepada pemilik entitas induk</b>			<b>Basic earnings per share attributable to equity owners of the parent entity</b>
Laba (rugi) per saham dasar dari operasi yang dilanjutkan	17.68	14.17	Basic earnings (loss) per share from continuing operations

[1410000] Statement of changes in equity - General Industry - Current Year

30 June 2023

Laporan perubahan ekuitas

	Saham biasa	Tambahan modal disetor	Saham treasuri	Selisih Transaksi Perubahan Ekuitas Entitas Anak/Asosiasi	Saldo laba yang telah ditentukan penggunaannya	Saldo laba yang belum ditentukan penggunaannya	Ekuitas yang dapat diatribusikan kepada entitas induk	Kepentingan non-pengendali	Ekuitas	
	Common stocks	Additional paid-in capital	Treasury stocks	Difference Due to Changes of Equity in Subsidiary/Associates	Appropriated retained earnings	Unappropriated retained earnings	Equity attributable to parent entity	Non-controlling interests	Equity	
Posisi ekuitas										Equity position
Saldo awal periode sebelum penyajian kembali	171,500,000,000	440,574,864,042	( 34,184,872,500 )	239,797,199	482,594,713,034	4,829,127,859,939	5,889,852,361,714	44,136,268,897	5,933,988,630,611	Balance before restatement at beginning of period
Posisi ekuitas, awal periode	171,500,000,000	440,574,864,042	( 34,184,872,500 )	239,797,199	482,594,713,034	4,829,127,859,939	5,889,852,361,714	44,136,268,897	5,933,988,630,611	Equity position, beginning of the period
Laba (rugi)						302,423,048,651	302,423,048,651	1,954,143,718	304,377,192,369	Profit (loss)
Distribusi dividen kas						( 531,759,304,083 )	( 531,759,304,083 )		( 531,759,304,083 )	Distributions of cash dividends
Perubahan kepentingan non-pengendali atas pelepasan entitas anak								( 1,904,267,742 )	( 1,904,267,742 )	Changes in non-controlling interests due to disposal of subsidiaries
Posisi ekuitas, akhir periode	171,500,000,000	440,574,864,042	( 34,184,872,500 )	239,797,199	482,594,713,034	4,599,791,604,507	5,660,516,106,282	44,186,144,873	5,704,702,251,155	Equity position, end of the period



[1410000] Statement of changes in equity - General Industry - Prior Year

30 June 2022

Laporan perubahan ekuitas

	Saham biasa	Tambahan modal disetor	Saham treasuri	Selisih Transaksi Perubahan Ekuitas Entitas Anak/Asosiasi	Saldo laba yang telah ditentukan penggunaannya	Saldo laba yang belum ditentukan penggunaannya	Ekuitas yang dapat diatribusikan kepada entitas induk	Kepentingan non-pengendali	Ekuitas	
	Common stocks	Additional paid-in capital	Treasury stocks	Difference Due to Changes of Equity in Subsidiary/Associates	Appropriated retained earnings	Unappropriated retained earnings	Equity attributable to parent entity	Non-controlling interests	Equity	
Posisi ekuitas										Equity position
Saldo awal periode sebelum penyajian kembali	171,500,000,000	440,574,864,042	( 34,184,872,500 )	239,797,199	482,594,713,034	4,420,800,226,360	5,481,524,728,135	31,233,899,639	5,512,758,627,774	Balance before restatement at beginning of period
Posisi ekuitas, awal periode	171,500,000,000	440,574,864,042	( 34,184,872,500 )	239,797,199	482,594,713,034	4,420,800,226,360	5,481,524,728,135	31,233,899,639	5,512,758,627,774	Equity position, beginning of the period
Laba (rugi)						242,396,330,490	242,396,330,490	3,745,174,559	246,141,505,049	Profit (loss)
Distribusi dividen kas						( 352,508,823,923 )	( 352,508,823,923 )		( 352,508,823,923 )	Distributions of cash dividends
Setoran modal dari kepentingan non-pengendali								2,000,000,000	2,000,000,000	Stock subscription from non-controlling interests
Posisi ekuitas, akhir periode	171,500,000,000	440,574,864,042	( 34,184,872,500 )	239,797,199	482,594,713,034	4,310,687,732,927	5,371,412,234,702	36,979,074,198	5,408,391,308,900	Equity position, end of the period

## [1510000] Statement of cash flows, direct method - General Industry

### Laporan arus kas

### Statement of cash flows

	30 June 2023	30 June 2022	
<b>Arus kas dari aktivitas operasi</b>			<b>Cash flows from operating activities</b>
<b>Penerimaan kas dari aktivitas operasi</b>			<b>Cash receipts from operating activities</b>
Penerimaan dari pelanggan	4,244,801,501,478	3,866,472,463,502	Receipts from customers
<b>Pembayaran kas dari aktivitas operasi</b>			<b>Cash payments from operating activities</b>
Pembayaran kepada pemasok atas barang dan jasa	( 2,562,115,633,815 )	( 2,722,048,753,332 )	Payments to suppliers for goods and services
Pembayaran gaji dan tunjangan	( 702,693,321,713 )	( 668,649,879,363 )	Payments for salaries and allowances
<b>Kas diperoleh dari (digunakan untuk) operasi</b>	<b>979,992,545,950</b>	<b>475,773,830,807</b>	<b>Cash generated from (used in) operations</b>
Penerimaan bunga dari aktivitas operasi	36,773,870,956	25,103,824,967	Interests received from operating activities
Penerimaan pengembalian (pembayaran) pajak penghasilan dari aktivitas operasi	( 285,304,024,015 )	( 262,107,646,820 )	Income taxes refunded (paid) from operating activities
<b>Arus kas sebelum perubahan dalam aset dan liabilitas yang diperoleh dari (digunakan untuk) aktivitas operasi</b>	<b>731,462,392,891</b>	<b>238,770,008,954</b>	<b>Net cash flows received from (used in) operating activities before changes in assets and liabilities</b>
<b>Jumlah arus kas bersih yang diperoleh dari (digunakan untuk) aktivitas operasi</b>	<b>731,462,392,891</b>	<b>238,770,008,954</b>	<b>Total net cash flows received from (used in) operating activities</b>
<b>Arus kas dari aktivitas investasi</b>			<b>Cash flows from investing activities</b>
Penerimaan dari penjualan aset tetap	1,503,345,289	1,268,350,582	Proceeds from disposal of property, plant and equipment
Pembayaran untuk perolehan aset tetap	( 69,822,679,669 )	( 53,355,098,114 )	Payments for acquisition of property, plant and equipment
Penerimaan (pengeluaran) kas lainnya dari aktivitas investasi	0	2,000,000,000	Other cash inflows (outflows) from investing activities
<b>Jumlah arus kas bersih yang diperoleh dari (digunakan untuk) aktivitas investasi</b>	<b>( 68,319,334,380 )</b>	<b>( 50,086,747,532 )</b>	<b>Total net cash flows received from (used in) investing activities</b>
<b>Arus kas dari aktivitas pendanaan</b>			<b>Cash flows from financing activities</b>
Pembayaran liabilitas sewa pembiayaan	( 230,414,429,900 )	( 214,101,059,444 )	Payments of finance lease liabilities
Penerimaan utang pihak berelasi	67,706,915,163	91,516,996,446	Proceeds from due to related parties
Pembayaran utang pihak berelasi	( 67,579,230,678 )	( 137,106,614,065 )	Payments of due to related parties
Pembayaran dividen dari aktivitas pendanaan	( 0 )	( 0 )	Dividends paid from financing activities
<b>Jumlah arus kas bersih</b>			<b>Total net cash flows</b>

yang diperoleh dari (digunakan untuk) aktivitas pendanaan	( 230,286,745,415 )	( 259,690,677,063 )	received from (used in) financing activities
<b>Jumlah kenaikan (penurunan) bersih kas dan setara kas</b>	432,856,313,096	( 71,007,415,641 )	<b>Total net increase (decrease) in cash and cash equivalents</b>
Kas dan setara kas arus kas, awal periode	2,133,399,081,620	2,543,833,653,523	Cash and cash equivalents cash flows, beginning of the period
Efek perubahan nilai kurs pada kas dan setara kas	( 12,313,079,151 )	3,120,688,616	Effect of exchange rate changes on cash and cash equivalents
<b>Kas dan setara kas arus kas, akhir periode</b>	2,553,942,315,565	2,475,946,926,498	<b>Cash and cash equivalents cash flows, end of the period</b>

[1610000] Explanation for Significant Accounting Policy - General Industry

Kebijakan akuntansi signifikan

Dasar penyusunan laporan keuangan konsolidasian

30 June 2023

Laporan keuangan konsolidasian disusun dan disajikan berdasarkan asumsi kelangsungan usaha serta atas dasar akrual, kecuali laporan arus kas konsolidasian. Dasar pengukuran dalam penyusunan laporan keuangan konsolidasian ini adalah konsep biaya perolehan, kecuali beberapa akun tertentu yang didasarkan pengukuran lain sebagaimana dijelaskan dalam kebijakan akuntansi masing-masing akun tersebut. Biaya perolehan umumnya didasarkan pada nilai wajar imbalan yang diserahkan dalam pemerolehan aset. The consolidated financial statements have been prepared and presented based on going concern assumption and accrual basis of accounting, except for the consolidated statements of cash flows. Basis of measurement in preparation of these consolidated financial statements is the historical costs concept, except for certain accounts which have been prepared on the basis of other measurements as described in their respective policies. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

Prinsip-prinsip konsolidasi

Laporan keuangan konsolidasian mencakup laporan keuangan Perusahaan dan entitas anak seperti disebutkan pada Catatan 1.c. Entitas anak adalah entitas yang dikendalikan oleh Grup, yakni Grup terekspos, atau memiliki hak, atas imbal hasil variabel dari keterlibatannya dengan entitas dan memiliki kemampuan untuk mempengaruhi imbal hasil tersebut melalui kemampuan kini untuk mengarahkan aktivitas relevan dari entitas (kekuasaan atas investee). Laporan keuangan Grup mencakup hasil usaha, arus kas, aset dan liabilitas dari Perusahaan dan seluruh entitas anak yang, secara langsung dan tidak langsung, dikendalikan oleh Perusahaan. Entitas anak dikonsolidasikan sejak tanggal efektif akuisisi, yaitu tanggal dimana Grup secara efektif memperoleh pengendalian atas bisnis yang diakuisisi, sampai tanggal pengendalian berakhir. Entitas induk menyusun laporan keuangan konsolidasian dengan menggunakan kebijakan akuntansi yang sama untuk transaksi dan peristiwa lain dalam keadaan yang serupa. Seluruh transaksi, saldo, laba, beban, dan arus kas dalam intra kelompok usaha terkait dengan transaksi antar entitas dalam grup dieliminasi secara penuh. Grup mengatribusikan laba rugi dan setiap komponen dari penghasilan komprehensif lain kepada pemilik entitas induk dan kepentingan non-pengendali meskipun hal tersebut mengakibatkan kepentingan non-pengendali memiliki saldo defisit. Grup menyajikan kepentingan non-pengendali di ekuitas dalam laporan posisi keuangan konsolidasian, terpisah dari ekuitas pemilik entitas induk. The consolidated financial statements incorporate the financial statements of the Company and subsidiary as described in Note 1.c. A subsidiary is an entity controlled by the Group, i.e. the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its current ability to direct the entity?s relevant activities (power over the investee). The Group?s financial statements incorporate the results, cash flows, assets and liabilities of the Company and all of its directly and indirectly controlled subsidiaries. Subsidiaries are consolidated from the effective date of acquisition, which is the date on which the Group effectively obtains control of the acquired business, until that control ceases. A parent prepares consolidated financial statements using uniform accounting policies for like transactions and other events in similar circumstances. All intragroup transactions, balances, income, expenses and cash flows are eliminated in full on consolidation. The Group attributed the profit and loss and each component of other comprehensive income to the owners of the

Significant accounting policies

Basis of preparation of consolidated financial statements

Principles of consolidation

	parent and non-controlling interest even though this results in the non-controlling interests having a deficit balance. The Group presents non-controlling interest in equity in the consolidated statement of financial position, separately from the equity owners of the parent.	
Kas dan setara kas	Kas dan setara kas termasuk kas, kas di bank (rekening giro), dan deposito berjangka yang jatuh tempo dalam jangka waktu tiga bulan atau kurang pada saat penempatan yang tidak digunakan sebagai jaminan atau tidak dibatasi penggunaannya. Cash and cash equivalents are cash on hand, cash in banks (current account) and time deposits with maturity periods of three months or less at the time of placement that are not used as collateral or are not restricted.	Cash and cash equivalents
Persediaan	Persediaan dinyatakan berdasarkan jumlah terendah antara biaya perolehan dan nilai realisasi neto. Biaya persediaan terdiri dari seluruh biaya pembelian, biaya konversi, dan biaya lain yang timbul sampai persediaan berada dalam kondisi dan lokasi saat ini. Biaya perolehan ditentukan dengan metode rata-rata tertimbang. Nilai realisasi neto merupakan taksiran harga jual dalam kegiatan usaha biasa dikurangi estimasi biaya penyelesaian dan estimasi biaya yang diperlukan untuk membuat penjualan. Inventories are carried at the lower of cost and net realizable value. The cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost is determined using the weighted average method. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.	Inventories
Properti investasi	Properti investasi adalah properti (tanah atau bangunan atau bagian dari suatu bangunan atau kedua-duanya) yang dikuasai oleh pemilik atau penyewa melalui sewa pembiayaan untuk menghasilkan sewa atau untuk kenaikan nilai atau kedua-duanya, dan tidak untuk digunakan dalam produksi atau penyediaan barang atau jasa atau untuk tujuan administratif; atau dijual dalam kegiatan usaha sehari-hari. Investment properties are properties (land or a building or part of a building or both) held by the owner or the lessee under a finance lease to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purposes; or sale in the daily business activities.	Investment property
Aset tetap	Aset tetap pada awalnya diakui sebesar biaya perolehan yang meliputi harga perolehannya dan setiap biaya yang dapat diatribusikan langsung untuk membawa aset ke kondisi dan lokasi yang diinginkan agar aset siap digunakan sesuai intensi Manajemen. Fixed assets are initially recognized at cost, which comprises its purchase price and any cost directly attributable in bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management.	Fixed assets
Pengakuan pendapatan dan beban	Pendapatan dari penjualan barang diakui pada saat pengendalian atas barang telah berpindah kepada pelanggan. Pendapatan jasa diakui pada saat pelanggan menerima dan mengonsumsi manfaat dari jasa tersebut. Beban diakui pada saat terjadinya dengan dasar akrual. Revenue from the sale of goods is recognised when the control of goods has been transferred to the customer. Revenue from the rendering of services is recognized when the customer has received and consumed benefit from the services. Expenses are recognized as incurred on an accruals basis.	Revenue and expense recognition
Penjabaran mata uang asing	Transaksi-transaksi selama tahun berjalan dalam mata uang asing dicatat dalam Rupiah dengan kurs spot antara Rupiah dan valuta asing pada tanggal transaksi. Pada akhir periode pelaporan, pos moneter dalam mata uang asing dijabarkan ke dalam Rupiah menggunakan kurs penutup, yaitu kurs tengah Bank Indonesia pada 30 Juni 2023 dan 31 Desember 2022. Transactions during the year in foreign currencies are recorded in Rupiah by applying to the foreign currency amount the spot exchange rate between Rupiah and the foreign currency at the date of transactions. At the end of	Foreign currency translation

	reporting period, foreign currency monetary items are translated to Rupiah using the closing rate, i.e. middle rate of Bank of Indonesia at March 31, 2023 and December 31, 2022.	
Transaksi dengan pihak berelasi	Pihak berelasi adalah orang atau entitas yang terkait dengan entitas pelapor adalah orang atau anggota keluarga dekatnya mempunyai relasi dengan entitas pelapor jika orang tersebut: memiliki pengendalian atau pengendalian bersama atas entitas pelapor; memiliki pengaruh signifikan atas entitas pelapor; atau merupakan personil manajemen kunci entitas pelapor atau entitas induk dari entitas pelapor. A related party is a person or an entity that is related to the reporting entity: A person or a close member of that person's family is related to a reporting entity if that person: has control or joint control over the reporting entity; has significant influence over the reporting entity; or is a member of the key management personnel of the reporting entity or of a parent of the reporting entity	Transactions with related parties
Pajak penghasilan	Beban pajak adalah jumlah gabungan pajak kini dan pajak tangguhan yang diperhitungkan dalam menentukan laba rugi pada suatu periode. Pajak kini dan pajak tangguhan diakui dalam laba rugi, kecuali pajak penghasilan yang timbul dari transaksi atau peristiwa yang diakui dalam penghasilan komprehensif lain atau secara langsung di ekuitas. Dalam hal ini, pajak tersebut masing-masing diakui dalam penghasilan komprehensif lain atau ekuitas. Tax expense is the aggregate amount included in the determination of profit or loss for the period in respect of current tax and deferred tax. Current tax and deferred tax is recognized in profit or loss, except for income tax arising from transactions or events that are recognized in other comprehensive income or directly in equity. In this case, the tax is recognized in other comprehensive income or equity, respectively	Income taxes
Imbalan kerja karyawan	Imbalan kerja jangka pendek diakui ketika pekerja telah memberikan jasanya dalam suatu periode akuntansi, sebesar jumlah tidak terdiskonto dari imbalan kerja jangka pendek yang diharapkan akan dibayar sebagai imbalan atas jasa tersebut. Short-term Employee Benefits Short-term employee benefits are recognized when an employee has rendered service during accounting period, at the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service. Imbalan kerja jangka pendek mencakup antara lain upah, gaji, bonus dan insentif. Short term employee benefits include such as wages, salaries, bonus and incentive	Employee benefits
Laba per saham	Laba per saham dasar dihitung dengan membagi laba atau rugi yang dapat diatribusikan kepada pemegang saham biasa entitas induk dengan jumlah rata-rata tertimbang saham biasa yang beredar dalam suatu periode. Basic earnings per share is computed by dividing the profit or loss attributable to ordinary equity holders of the parent by the weighted average number of ordinary shares outstanding during the period.	Earnings per share
Pelaporan segmen	Grup menyajikan segmen operasi berdasarkan informasi keuangan yang digunakan oleh pengambil keputusan operasional dalam menilai kinerja segmen dan menentukan alokasi sumber daya yang dimilikinya. Segmentasi berdasarkan aktivitas dari setiap kegiatan operasi entitas legal didalam Grup. The Group presented operating segments based on the financial information used by the chief operating decision maker in assessing the performance of segments and in the allocation of resources. The segments are based on the activities of each of the operating legal entities within the Group	Segment reporting
Transaksi dan saldo dalam mata uang asing	Transaksi-transaksi selama tahun berjalan dalam mata uang asing dicatat dalam Rupiah dengan kurs spot antara Rupiah dan valuta asing pada tanggal transaksi. Pada akhir periode pelaporan, pos moneter dalam mata uang asing dijabarkan ke dalam Rupiah menggunakan kurs penutup, yaitu kurs tengah Bank Indonesia pada 30 Juni 2023 dan 31 Desember 2022. Transactions during the year in foreign currencies are recorded in Rupiah by applying to the foreign currency amount the spot	Foreign currency transactions and balances

	exchange rate between Rupiah and the foreign currency at the date of transactions. At the end of reporting period, foreign currency monetary items are translated to Rupiah using the closing rate, i.e. middle rate of Bank of Indonesia at March 31, 2023 and December 31, 2022.	
Aset hak guna	Grup mengakui aset hak guna pada tanggal dimulainya sewa (yaitu tanggal aset tersedia untuk digunakan). Aset hak guna diukur pada harga perolehan, dikurangi akumulasi penyusutan dan penurunan nilai, dan disesuaikan untuk setiap pengukuran kembali liabilitas sewa. Biaya perolehan aset hak guna mencakup jumlah liabilitas sewa yang diakui, biaya langsung yang timbul di awal, dan pembayaran sewa yang dilakukan pada atau sebelum tanggal mulai dikurangi setiap insentif sewa yang diterima. Aset hak guna disusutkan dengan metode garis lurus selama periode yang lebih pendek antara sewa dan estimasi masa manfaat aset. The Group recognizes right of use assets at the commencement date of the lease (i.e., the date underlying assets is available for use). right of use assets are measure at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of rights of use assets includes the amount of lease liabilities recognized, intital direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. right of use assets are depreciated on a straght-line basis over the shorter period of the lease term and the estimated useful lives of the assets.	Right of use assets
Properti investasi	Properti investasi adalah properti (tanah atau bangunan atau bagian dari suatu bangunan atau kedua-duanya) yang dikuasai oleh pemilik atau penyewa melalui sewa pembiayaan untuk menghasilkan sewa atau untuk kenaikan nilai atau kedua-duanya, dan tidak untuk digunakan dalam produksi atau penyediaan barang atau jasa atau untuk tujuan administratif; atau dijual dalam kegiatan usaha sehari-hari. Investment properties are properties (land or a building or part of a building or both) held by the owner or the lessee under a finance lease to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purposes; or sale in the daily business activities.	Investment properties
Investasi pada entitas asosiasi	Entitas asosiasi adalah entitas dimana Grup memiliki kekuasaan untuk berpartisipasi dalam keputusan kebijakan keuangan dan operasional investee, tetapi tidak mengendalikan atau mengendalikan bersama atas kebijakan tersebut (pengaruh signifikan). Associates are entities which the Group has the power to participate in the financial and operating policy decisions of the investee but do not control or jointly control ver those policies (significant influence).	Investment in associates
Aset takberwujud	Aset takberwujud diukur sebesar nilai perolehan pada pengakuan awal. Setelah pengakuan awal, aset takberwujud dicatat pada biaya perolehan dikurangi akumulasi amortisasi dan akumulasi rugi penurunan nilai. Intangible asset is measured on initial recognition at cost. After initial recognition, intangible asset is carried at cost less any accumulated amortization and any accumulated impairment loss.	Intangible assets
Beban dibayar dimuka	Biaya dibayar di muka diamortisasi selama masa manfaatnya dengan menggunakan metode garis lurus. Prepaid expenses are amortized over their beneficial periods by using the straight-line method.	Prepaid expenses
Saham treasuri	Saham treasuri dicatat sebesar biaya perolehan dan disajikan sebagai pengurang modal saham di bagian ekuitas dalam laporan posisi keuangan. Selisih lebih penerimaan dari penjualan saham treasuri di masa yang akan datang atas biaya perolehan atau sebaliknya, akan diperhitungkan sebagai	Treasury stock



	<p>penambah atau pengurang akun tambahan modal disetor. Treasury stock is recorded at its acquisition cost and presented as a deduction from capital stock under equity section of statements of financial position. The excess of proceed from future re-sale of treasury stock over the related acquisition cost or vice-versa shall be accounted for as an addition to or deduction from additional paid-in capital.</p>	
<b>Instrumen keuangan</b>	<p>Grup mengakui aset keuangan atau liabilitas keuangan dalam laporan posisi keuangan konsolidasian, jika dan hanya jika, Grup menjadi salah satu pihak dalam ketentuan pada kontrak instrumen tersebut. Pada saat pengakuan awal aset keuangan atau liabilitas keuangan, Grup mengukur pada nilai wajarnya. Dalam hal aset keuangan atau liabilitas keuangan tidak diukur pada nilai wajar melalui laba rugi, nilai wajar tersebut ditambah atau dikurang dengan biaya transaksi yang dapat diatribusikan secara langsung dengan perolehan atau penerbitan aset keuangan atau liabilitas keuangan tersebut. Biaya transaksi yang dikeluarkan sehubungan dengan perolehan aset keuangan dan penerbitan liabilitas keuangan yang diklasifikasikan pada nilai wajar melalui laba rugi dibebankan segera. The Group recognize a financial assets or a financial liabilities in the consolidated statement of financial position when, and only when, it becomes a party to the contractual provisions of the instrument. At initial recognition, the Group measures all financial assets and financial liabilites at its fair value. In the case of a financial asset or financial liability not at fair value through profit or loss, fair value plus or minus with the transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. Transaction costs incurred on acquisition of a financial asset and issue of a financial liability classified at fair value through profit or loss are expensed immediately.</p>	<b>Financial instruments</b>



[1611000] Notes to the financial statements - Property, Plant, and Equipement - General Industry - Current Year

30 June 2023

Aset tetap

Property, plant, and equipment

		Aset tetap, awal periode	Penambahan aset tetap	Pengurangan aset tetap	Reklasifikasi aset tetap	Aset tetap, akhir periode		
		Property, plant, and equipment, beginning period	Addition in property, plant, and equipment	Disposals in property, plant, and equipment	Reclassifications of property, plant, and equipment	Property, plant, and equipment, end period		
Nilai perolehan, kotor	Tanah, dimiliki langsung	26,541,516,319				26,541,516,319	Land, directly owned	Carrying amount, gross
	Bangunan dan fasilitasnya, dimiliki langsung	76,600,018,976				76,600,018,976	Building and leasehold improvement, directly owned	
	Perabot dan peralatan kantor, dimiliki langsung	797,539,509,033	31,606,682,310	( 4,013,245,327 )		825,132,946,016	Furniture and office equipment, directly owned	
	Kendaraan bermotor, dimiliki langsung	24,243,156,706				24,243,156,706	Motor vehicle, directly owned	
	Lainnya, dimiliki langsung	550,055,991,512	630,383,494	( 3,424,511,842 )	33,384,490,227	580,646,353,391	Others, directly owned	
	<b>Dimiliki langsung</b>	<b>1,474,980,192,546</b>	<b>32,237,065,804</b>	<b>( 7,437,757,169 )</b>	<b>33,384,490,227</b>	<b>1,533,163,991,408</b>	<b>Directly owned</b>	
	Lainnya, dalam penyelesaian	16,206,939,111	37,477,802,452		( 33,384,490,227 )	20,300,251,336	Others, assets under construction	
	<b>Aset dalam penyelesaian</b>	<b>16,206,939,111</b>	<b>37,477,802,452</b>		<b>( 33,384,490,227 )</b>	<b>20,300,251,336</b>	<b>Assets under construction</b>	
<b>Aset tetap</b>		<b>1,491,187,131,657</b>	<b>69,714,868,256</b>	<b>( 7,437,757,169 )</b>	<b>0</b>	<b>1,553,464,242,744</b>	<b>Property, plant, and equipment</b>	Carrying amount, accumulated depreciation
Akumulasi depresiasi	Bangunan dan fasilitasnya, dimiliki langsung	23,734,657,756	1,823,027,654			25,557,685,410	Building and leasehold improvement, directly owned	
	Perabot dan peralatan kantor, dimiliki langsung	534,757,875,642	40,083,958,655	( 2,365,530,889 )		572,476,303,408	Furniture and office equipment, directly owned	
	Kendaraan bermotor, dimiliki langsung	24,243,156,706	0	( 0 )		24,243,156,706	Motor vehicle, directly owned	
	Lainnya, dimiliki langsung	482,677,307,808	21,001,084,931	( 3,136,877,672 )		500,541,515,067	Others, directly owned	
	<b>Dimiliki langsung</b>	<b>1,065,412,997,912</b>	<b>62,908,071,240</b>	<b>( 5,502,408,561 )</b>		<b>1,122,818,660,591</b>	<b>Directly owned</b>	

	Aset tetap	1,065,412,997,912	62,908,071,240	( 5,502,408,561 )	0	1,122,818,660,591	Property, plant, and equipment	
Nilai perolehan	Aset tetap	425,774,133,745				430,645,582,153	Property, plant, and equipment	Carrying amount

[1611000] Notes to the financial statements - Property, Plant, and Equipment - General Industry - Prior Year

31 December 2022

Aset tetap

Property, plant, and equipment

		Aset tetap, awal periode	Penambahan aset tetap	Pengurangan aset tetap	Reklasifikasi aset tetap	Aset tetap, akhir periode		
		Property, plant, and equipment, beginning period	Addition in property, plant, and equipment	Disposals in property, plant, and equipment	Reclassifications of property, plant, and equipment	Property, plant, and equipment, end period		
Nilai perolehan, kotor	Tanah, dimiliki langsung	26,541,516,319				26,541,516,319	Land, directly owned	Carrying amount, gross
	Bangunan dan fasilitasnya, dimiliki langsung	76,600,018,976				76,600,018,976	Building and leasehold improvement, directly owned	
	Perabot dan peralatan kantor, dimiliki langsung	752,097,920,553	66,880,692,533	( 21,439,104,053 )		797,539,509,033	Furniture and office equipment, directly owned	
	Kendaraan bermotor, dimiliki langsung	24,243,156,706				24,243,156,706	Motor vehicle, directly owned	
	Lainnya, dimiliki langsung	532,355,357,797	1,555,100,125	( 12,835,556,177 )	28,981,089,767	550,055,991,512	Others, directly owned	
	<b>Dimiliki langsung</b>	<b>1,411,837,970,351</b>	<b>68,435,792,658</b>	<b>( 34,274,660,230 )</b>	<b>28,981,089,767</b>	<b>1,474,980,192,546</b>	<b>Directly owned</b>	
	Lainnya, dalam penyelesaian	8,905,382,055	36,353,246,823	( 70,600,000 )	( 28,981,089,767 )	16,206,939,111	Others, assets under construction	
	<b>Aset dalam penyelesaian</b>	<b>8,905,382,055</b>	<b>36,353,246,823</b>	<b>( 70,600,000 )</b>	<b>( 28,981,089,767 )</b>	<b>16,206,939,111</b>	<b>Assets under construction</b>	
<b>Aset tetap</b>		<b>1,420,743,352,406</b>	<b>104,789,039,481</b>	<b>( 34,345,260,230 )</b>	<b>0</b>	<b>1,491,187,131,657</b>	<b>Property, plant, and equipment</b>	Carrying amount, accumulated depreciation
Akumulasi depresiasi	Bangunan dan fasilitasnya, dimiliki langsung	20,088,602,447	3,646,055,309			23,734,657,756	Building and leasehold improvement, directly owned	
	Perabot dan peralatan kantor, dimiliki langsung	470,803,867,168	79,860,531,776	( 15,906,523,302 )		534,757,875,642	Furniture and office equipment, directly owned	
	Kendaraan bermotor, dimiliki langsung	23,716,837,871	526,318,835			24,243,156,706	Motor vehicle, directly owned	
	Lainnya, dimiliki langsung	446,245,761,960	48,096,561,864	( 11,665,016,016 )		482,677,307,808	Others, directly owned	
	<b>Dimiliki langsung</b>	<b>960,855,069,446</b>	<b>132,129,467,784</b>	<b>( 27,571,539,318 )</b>		<b>1,065,412,997,912</b>	<b>Directly owned</b>	

	Aset tetap	960,855,069,446	132,129,467,784	( 27,571,539,318 )		1,065,412,997,912	Property, plant, and equipment	
Nilai perolehan	Aset tetap	459,888,282,960				425,774,133,745	Property, plant, and equipment	Carrying amount

[1611100] Disclosure of Notes to the financial statements - Property, Plant and Equipment - General Industry

Pengungkapan

Disclosure

Pengungkapan catatan atas aset tetap

30 June 2023

Aset tetap Perusahaan telah diasuransikan kepada PT Asuransi Multi Artha Guna Tbk dan PT Asuransi Central Asia terhadap risiko kebakaran dan risiko lainnya dengan nilai pertanggungan sebesar Rp. 867,415,547,000 per 30 Juni 2023 dan Rp.805,525,547,000 per 31 Desember 2022. Manajemen berpendapat bahwa nilai pertanggungan tersebut cukup untuk menutupi kemungkinan kerugian atas aset tetap yang dipertanggungkan. Total tercatat bruto dari setiap aset tetap yang telah disusutkan penuh dan masih digunakan sebesar Rp.763,376,706,494.- dan Rp732,092,329,942 pada 30 Juni 2023 dan 31 Desember 2022. The Company's fixed assets have been insured to PT Asuransi Multi Artha Guna Tbk and PT Asuransi Central Asia against risk of fire and other associated risks with a total sum insured Rp.867,415,547,000 per June 30, 2023, and Rp.805,525,547,000 per December 31, 2022. Management believes that the insured amount is adequate to cover possible losses from such risk. Total gross carrying amount of all fixed assets that have been fully depreciated and still in use amounting to Rp.763,376,706,494 dan Rp732,092,329,942 as of June 30, 2023 and December 31, 2022.

Disclosure of notes for property, plant and equipment

[1612000] Notes to the financial statements - Right of Use Assets - General Industry - Current Year

30 June 2023

Aset hak guna

Right of use assets

		<u>Aset hak guna, periode awal</u> <i>Right of use assets, beginning period</i>	<u>Penambahan aset hak guna</u> <i>Addition in right of use assets</i>	<u>Pengurangan aset hak guna</u> <i>Disposals in right of use assets</i>	<u>Aset hak guna, periode akhir</u> <i>Right of use assets, end period</i>		
Nilai perolehan, kotor	Bangunan, aset hak guna	1,691,462,905,921	364,410,735,973	( 178,831,335,733 )	1,877,042,306,161	Building, right of use assets	Carrying amount, gross
	<b>Aset hak guna</b>	1,691,462,905,921	364,410,735,973	( 178,831,335,733 )	1,877,042,306,161	<b>Right of use assets</b>	
Akumulasi depresiasi	Bangunan, aset hak guna	856,351,976,576	168,376,338,840	( 178,831,335,733 )	845,896,979,683	Building, right of use assets	Carrying amount, accumulated depreciation
	<b>Aset hak guna</b>	856,351,976,576	168,376,338,840	( 178,831,335,733 )	845,896,979,683	<b>Right of use assets</b>	
Nilai perolehan	<b>Aset hak guna</b>	835,110,929,345			1,031,145,326,478	<b>Right of use assets</b>	Carrying amount

[1612000] Notes to the financial statements - Right of Use Assets - General Industry - Prior Year

31 December 2022

Aset hak guna

Right of use assets

		<u>Aset hak guna, periode awal</u> <i>Right of use assets, beginning period</i>	<u>Penambahan aset hak guna</u> <i>Addition in right of use assets</i>	<u>Pengurangan aset hak guna</u> <i>Disposals in right of use assets</i>	<u>Aset hak guna, periode akhir</u> <i>Right of use assets, end period</i>		
Nilai perolehan, kotor	Bangunan, aset hak guna	1,767,267,504,362	287,561,302,952	( 363,365,901,393 )	1,691,462,905,921	Building, right of use assets	Carrying amount, gross
	<b>Aset hak guna</b>	1,767,267,504,362	287,561,302,952	( 363,365,901,393 )	1,691,462,905,921	<b>Right of use assets</b>	
Akumulasi depresiasi	Bangunan, aset hak guna	906,543,817,252	313,174,060,717	( 363,365,901,393 )	856,351,976,576	Building, right of use assets	Carrying amount, accumulated depreciation
	<b>Aset hak guna</b>	906,543,817,252	313,174,060,717	( 363,365,901,393 )	856,351,976,576	<b>Right of use assets</b>	
Nilai perolehan	<b>Aset hak guna</b>	860,723,687,110			835,110,929,345	<b>Right of use assets</b>	Carrying amount

[1612100] Disclosure of Notes to the financial statements - Right of Use Assets - General Industry

Pengungkapan		Disclosure
Pengungkapan catatan atas aset hak guna	30 June 2023	Disclosure of notes for right of use assets
	Pengurangan pada mutasi di atas merupakan saldo kontrak sewa yang telah habis masa sewanya. The deduction in the movement above is the balance of the lease agreements that has expired.	



## [1616000] Notes to the financial statements - Revenue By Parties - General Industry

### Catatan untuk pendapatan berdasarkan pihak      Notes for revenue by parties

30 June 2023      30 June 2022

	Nama pihak <i>Party name</i>	Penjualan dan pendapatan usaha <i>Sales and revenue</i>	Penjualan dan pendapatan usaha <i>Sales and revenue</i>	
Pihak berelasi 1	PT Tiga Dua Delapan	8,696,112,915	1,093,386,880	Related party 1
Pihak berelasi 2	PT Home Center Indonesia	5,149,741,251	5,126,904,293	Related party 2
Pihak berelasi 3	PT Krisbow Indonesia	4,391,621,446	5,656,396,845	Related party 3
Pihak berelasi 4	PT Kawan Lama Sejahtera	4,224,276,791	5,485,669,383	Related party 4
Pihak berelasi 5	PT Home Center Indonesia Retail	2,452,466,409	777,753,907	Related party 5
Pihak berelasi 6	PT Sahabat Duta Wisata	1,123,988,734	0	Related party 6
Pihak berelasi 7	PT Depoteknik Duta Perkakas	626,568,220	96,857,614	Related party 7
Pihak berelasi 8	PT Foods Beverages Indonesia	582,658,224	747,860,800	Related party 8
Pihak berelasi 9	PT Anumana Graha Cantika	462,794,813	340,186,264	Related party 9
Pihak berelasi 10	PT Graha Satwa Paramita	333,413,794	888,645,021	Related party 10
Pihak berelasi lainnya		490,626,246	597,813,115	Other related parties
<b>Pihak berelasi</b>		<b>28,534,268,843</b>	<b>20,811,474,122</b>	<b>Related parties</b>
Pihak ketiga 1	PT. SHOPEE INTERNATIONAL INDONESIA	10,762,976,289	12,130,518,256	Third party 1
Pihak ketiga 2	PT. TOKOPEDIA	2,225,485,777	7,033,333,673	Third party 2
Pihak ketiga 3	PT. GLOBAL DIGITAL NIAGA	366,058,121	288,185,410	Third party 3
Pihak ketiga 4	PPRS APARTEMEN SENAYAN RESIDENCE	226,036,036	0	Third party 4
Pihak ketiga 5	PT. INTI MAGNUM JAYA	210,322,267	0	Third party 5
Pihak ketiga 6	PT. HERBALIFE INDONESIA	180,540,451	0	Third party 6
Pihak ketiga 7	PT. MATAHARI DEPARTMENT STORE TBK	154,540,090	216,145,901	Third party 7
Pihak ketiga 8	PT. FORE KOPI INDONESIA	129,376,113	95,468,096	Third party 8
Pihak ketiga 9	PT. FAJAR MITRA INDAH	121,651,200	66,857,876	Third party 9
Pihak ketiga 10	PT. PUTRA SINAR PERMAJA	116,306,605	0	Third party 10
Pihak ketiga lainnya		3,592,024,874,543	3,267,215,300,428	Other third parties

Pihak ketiga		3,606,518,167,492	3,287,045,809,640	Third parties
Tipe pihak		3,635,052,436,335	3,307,857,283,762	Type of parties

[1616100] Disclosure of Notes to the financial statements - Revenue - General Industry

Pengungkapan		Disclosure
Pengungkapan catatan atas pendapatan	<u>30 June 2023</u>	Disclosure of notes for revenue
	Penjualan kepada pihak berelasi untuk periode yang berakhir pada 30 Juni 2023 dan 30 Juni 2022 masing-masing sebesar Rp 28,534,268,843,- dan Rp 20,811,474,122,- atau setara dengan 0.75% dan 0.64 % dari jumlah penjualan termasuk penjualan barang konsinyasi. Pada tahun 2023 dan 2022, tidak terdapat penjualan yang melebihi 10% dari total penjualan. Sales to the related parties for the six-month periods ended June 30, 2023 and June 30, 2022 are amounting to Rp 28,534,268,843,- and Rp 20,811,474,122,- or equivalent to 0.75% and 0.64% from total sales include consignment sales, respectively. In 2023 and 2022, there were no sales that exceeded 10% of the total sales.	

[1617000] Notes to the financial statements - Revenue By Type - General Industry

Catatan untuk tipe pendapatan

Notes for revenue by type

30 June 2023

30 June 2022

	Nama produk atau jasa <i>Service or product name</i>	Penjualan dan pendapatan usaha <i>Sales and revenue</i>	Penjualan dan pendapatan usaha <i>Sales and revenue</i>	
Pendapatan dari produk 1	Produk Perbaikan Rumah	1,925,593,385,665	1,742,021,731,414	Product revenue 1
Pendapatan dari produk 2	Produk Gaya Hidup	1,482,908,346,789	1,354,203,525,706	Product revenue 2
Pendapatan dari produk 3	Produk Permainan	154,308,156,623	136,497,248,058	Product revenue 3
Pendapatan dari produk 4	Konsinyasi - Bersih	72,242,547,258	75,134,778,584	Product revenue 4
<b>Pendapatan dari produk</b>		3,635,052,436,335	3,307,857,283,762	<b>Product revenue</b>
<b>Tipe pendapatan</b>		3,635,052,436,335	3,307,857,283,762	<b>Type of revenue</b>

[1620100] Notes to the financial statements - Trade receivables, by currency - General Industry

Piutang usaha berdasarkan mata uang

Trade receivables by currency

30 June 2023

31 December 2022

		<u>Piutang usaha, kotor</u>	<u>Penyisihan penurunan nilai piutang usaha</u>	<u>Piutang usaha</u>	<u>Piutang usaha, kotor</u>	<u>Penyisihan penurunan nilai piutang usaha</u>	<u>Piutang usaha</u>		
		<i>Trade receivables, gross</i>	<i>Allowance for impairment of trade receivables</i>	<i>Trade receivables</i>	<i>Trade receivables, gross</i>	<i>Allowance for impairment of trade receivables</i>	<i>Trade receivables</i>		
Pihak ketiga	IDR	19,874,125,616			38,211,071,124			IDR	Third party
	<b>Mata uang</b>	19,874,125,616	( 0 )	19,874,125,616	38,211,071,124	( 3,957,857 )	38,207,113,267	<b>Currency</b>	
Pihak berelasi	IDR	76,384,564,924			47,647,813,591			IDR	Related party
	<b>Mata uang</b>	76,384,564,924	( 0 )	76,384,564,924	47,647,813,591	( 0 )	47,647,813,591	<b>Currency</b>	

[1620200] Notes to the financial statements - Trade receivables, by aging - General Industry

Piutang usaha berdasarkan umur

Trade receivables by aging

30 June 2023

31 December 2022

		<u>Piutang usaha, kotor</u>	<u>Penyisihan penurunan nilai piutang usaha</u>	<u>Piutang usaha</u>	<u>Piutang usaha, kotor</u>	<u>Penyisihan penurunan nilai piutang usaha</u>	<u>Piutang usaha</u>		
		<i>Trade receivables, gross</i>	<i>Allowance for impairment of trade receivables</i>	<i>Trade receivables</i>	<i>Trade receivables, gross</i>	<i>Allowance for impairment of trade receivables</i>	<i>Trade receivables</i>		
Belum jatuh tempo	Umur	41,157,795,050			84,013,188,072			Aging	Not yet due
Telah jatuh tempo	1 - 30 hari	54,699,423,577			1,833,306,649			1 - 30 days	Overdue
	31 - 60 hari	16,322,773			300,000			31 - 60 days	
	Lebih dari 60 hari	385,149,140			12,089,994			More than 60 days	
	<b>Umur</b>	<b>55,100,895,490</b>			<b>1,845,696,643</b>			<b>Aging</b>	
Jatuh tempo	<b>Umur</b>	<b>96,258,690,540</b>	<b>( 0 )</b>	<b>96,258,690,540</b>	<b>85,858,884,715</b>	<b>( 3,957,857 )</b>	<b>85,854,926,858</b>	<b>Aging</b>	Due status

**[1620500] Notes to the financial statements - Trade receivable, movement of allowance for impairment of Trade receivables - General Industry**

Pergerakan penurunan nilai piutang usaha		Movement of allowance for impairment of trade receivables	
	30 June 2023	31 December 2022	
Penyisihan penurunan nilai piutang usaha, awal periode	3,957,857	259,305,579	Allowance for impairment of trade receivables, beginning period
Pengurangan mutasi penurunan nilai piutang usaha	( 3,957,857 )	( 255,347,722 )	Reduction of movement of allowance for impairment of trade receivables
<b>Penyisihan penurunan nilai piutang usaha, akhir periode</b>	<b>0</b>	<b>3,957,857</b>	<b>Allowance for impairment of trade receivables, ending period</b>

[1621000] Disclosure of Notes to the financial statements - Trade Receivables - General Industry

Pengungkapan		Disclosure
Pengungkapan catatan atas piutang usaha	<div><div>30 June 2023</div><div>Piutang usaha merupakan piutang dari penjualan ritel. Piutang usaha kepada pihak ketiga terutama terdiri dari piutang kartu kredit masing-masing sebesar Rp.15,988,666,514 dan Rp.35,545,894,737 pada 30 Juni 2023 dan 31 Desember 2022. Trade receivables are receivables from retail sales. Trade receivables from third parties mainly consisted of credit card receivables amounting to Rp.15,988,666,514 and Rp 35,545,894,737 as of June 30, 2023 and December 31, 2022.</div></div>	Disclosure of notes for trade receivables



[1630000] Notes to the financial statements - Inventories - General Industry

Catatan atas persediaan			Notes for inventories
	30 June 2023	31 December 2022	
Barang jadi	2,727,973,476,129	2,810,769,398,502	Finished goods
Persediaan, kotor	2,727,973,476,129	2,810,769,398,502	Inventories, gross
Persediaan	2,727,973,476,129	2,810,769,398,502	Inventories
Persediaan lancar	2,727,973,476,129	2,810,769,398,502	Current inventories

[1632000] Disclosure of Notes to the financial statements - Inventories - General Industry

Pengungkapan		Disclosure
Pengungkapan catatan atas persediaan	<div><div>30 June 2023</div><p>Pada tanggal 30 Juni 2023 dan 31 Desember 2022, persediaan telah diasuransikan kepada PT Asuransi Multi Artha Guna Tbk dan PT Asuransi Central Asia terhadap risiko kebakaran dan risiko lainnya dengan jumlah pertanggungan masing-masing sebesar Rp2,564,987,000,000 untuk tahun 2023 dan Rp 2,474,305,000,000 untuk tahun 2022. As of June 30, 2023 and December 31, 2022, respectively, inventories have been insured to PT.Asuransi Multi Artha Guna Tbk and PT Asuransi Central Asia against risk of fire and other associated risk with a total sum insured of Rp.2,564,987,000,000 for the year of 2023 and Rp2,474,305,000,000 for the year of 2022, respectively.</p></div>	Disclosure of notes for inventories

[1640100] Notes to the financial statements - Trade Payable, by currency - General Industry

Utang usaha berdasarkan mata uang

Trade payables by currency

		30 June 2023	31 December 2022		
		Utang usaha	Utang usaha		
		Trade payables	Trade payables		
Pihak ketiga	IDR	111,789,514,721	83,789,984,373	IDR	Third party
	CNY	7,366,202,512	3,248,333,774	CNY	
	EUR	2,744,670,372	520,740,816	EUR	
	HKD	164,185		HKD	
	USD	3,389,511,437	12,430,348,008	USD	
	Mata uang lainnya	297,450		Other currency	
	Mata uang	125,290,360,677	99,989,406,971	Currency	
Pihak berelasi	IDR	71,783,565,308	44,360,667,511	IDR	Related party
	Mata uang	71,783,565,308	44,360,667,511	Currency	

[1641000] Disclosure of Notes to the financial statements - Trade Payables - General Industry

Pengungkapan		Disclosure
Pengungkapan catatan atas utang usaha	30 June 2023	Disclosure of notes for trade payables
	Persentase utang usaha konsinyasi pada tanggal 30 Juni 2023 dan 31 Desember 2022 masing-masing sebesar 28.44% dan 37.60% dari total utang usaha. The percentage of trade payable of consignment as of June 30, 2023 and December 31, 2022 are 28.44% and 37.60% from total trade payable, respectively.	

[1670000] Notes to the financial statements - Cost of Good Sold - General Industry

Beban pokok penjualan			Cost of good sold
	30 June 2023	30 June 2022	
Barang jadi awal	2,810,769,398,502	2,367,948,502,132	Beginning finish goods inventory
Pembelian barang jadi	1,793,311,886,417	1,653,574,137,688	Purchased finish goods inventory
Barang jadi akhir	2,727,973,476,129	2,308,471,277,699	Ending finish goods inventory
<b>Beban pokok penjualan dan pendapatan</b>	<b>1,876,107,808,790</b>	<b>1,713,051,362,121</b>	<b>Cost of sales and revenue</b>

[1671000] Disclosure of Notes to the financial statements - Cost of Goods Sold - General Industry

Pengungkapan		Disclosure
Pengungkapan catatan atas beban pokok penjualan	<div><div>30 June 2023</div><p>Pembelian kepada pihak berelasi untuk periode yang berakhir pada 30 Juni 2023 dan 30 Juni 2022 masing-masing sebesar Rp 277,899,376,502,- dan Rp186,117,096,725,- atau setara dengan 14.07% dan 10.09 % dari jumlah pembelian termasuk pembelian barang konsinyasi. Persentase pembelian import untuk periode yang berakhir pada tanggal 30 Juni 2023 dan 30 Juni 2022 masing-masing sebesar 79.55% dan 77.67 % dari jumlah pembelian. The purchases from related parties for six-month periods ended June 30, 2023 and June 30, 2022 are amounted to Rp 277,899,376,502,- and Rp 186,117,096,725,- or equivalent to 14.07% and 10.09% of the total purchases include consignment purchases respectively. The percentage of imported purchases for periods June 30, 2023 and June 30, 2022 are 79.55% and 77.67 % from total purchases, respectively.</p></div>	Disclosure of notes for cost of goods sold

**[1691000a] Notes to the financial statements - Long-Term Bank Loans - General Industry**

**[1691100] Disclosure of Notes to the financial statements - Long-Term Bank Loans - General Industry**



**[1692000] Notes to the financial statements - Long-Term Bank Loans Interest Information - General Industry**

**[1693000] Notes to the financial statements - Short-Term Bank Loans - General Industry**

**[1693100] Disclosure of Notes to the financial statements - Short-Term Bank Loans - General Industry**

**[1696000] Notes to the financial statements - Short-Term Bank Loans Interest Information - General Industry**