

Nomor Surat	493/IR-FINC/ACE/10/23
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 9 Bulan yang berakhir pada 30/09/2023 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 TOYS GAMES INDONESIA	INDUSTRI DAN PERDAGANGAN	JAKARTA	2009	AKTIF	357.595.833.099	PENUH	IDR	60.0
2	PT OMNI DIGITAMA INTERNUSA	INDUSTRI DAN PERDAGANGAN	JAKARTA	2016	AKTIF	54.991.850.231	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 September 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 III / Third Quarter	Period of financial statements submissions
Tanggal awal periode berjalan	January 01, 2023	Current period start date
Tanggal akhir periode berjalan	September 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	September 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 September 2023	31 December 2022	
Aset			Assets
Aset lancar			Current assets
Kas dan setara kas	2,100,083,275,894	2,133,399,081,620	Cash and cash equivalents
Aset keuangan lancar			Current financial assets
Aset keuangan lancar lainnya	8,527,227,064	9,167,146,664	Other current financial assets
Piutang usaha			Trade receivables
Piutang usaha pihak ketiga	24,809,002,886	38,207,113,267	Trade receivables third parties
Piutang usaha pihak berelasi	86,357,162,522	47,647,813,591	Trade receivables related parties
Persediaan lancar			Current inventories
Persediaan lancar	2,713,434,935,592	2,810,769,398,502	Current inventories
Biaya dibayar dimuka lancar	22,777,517,204	18,231,978,796	Current prepaid expenses
Uang muka lancar			Current advances
Uang muka lancar lainnya	291,828,141,261	211,679,682,918	Other current advances
Pajak dibayar dimuka lancar	135,746,519,693	93,827,929,800	Current prepaid taxes
Jumlah aset lancar	5,383,563,782,116	5,362,930,145,158	Total current assets
Aset tidak lancar			Non-current assets
Piutang dari pihak berelasi	2,523,064,651	2,675,019,109	Receivables from related parties
Investasi pada ventura bersama dan entitas asosiasi			Investments in joint ventures and associates
Investasi pada entitas asosiasi	0	0	Investments in associates
Aset keuangan tidak lancar			Non-current financial assets
Aset keuangan tidak lancar lainnya	70,090,799,276	69,487,859,001	Other non-current financial assets
Aset pajak tangguhan	82,967,347,572	83,807,263,724	Deferred tax assets
Properti investasi	321,563,105,490	333,075,266,960	Investment properties
Aset tetap	420,913,416,870	425,774,133,745	Property, plant, and equipment
Aset hak guna	1,032,987,252,062	835,110,929,345	Right of use assets
Aset tidak lancar non-keuangan lainnya	113,826,390,787	136,393,995,007	Other non-current non-financial assets
Jumlah aset tidak lancar	2,044,871,376,708	1,886,324,466,891	Total non-current assets
Jumlah aset	7,428,435,158,824	7,249,254,612,049	Total assets
Liabilitas dan ekuitas			Liabilities and equity
Liabilitas			Liabilities
Liabilitas jangka pendek			Current liabilities
Utang usaha			Trade payables
Utang usaha pihak ketiga	110,564,222,353	99,989,406,971	Trade payables third parties
Utang usaha pihak			Trade payables

berelasi	54,683,012,356	44,360,667,511	related parties
Utang lainnya			Other payables
Utang lainnya pihak berelasi	12,727,905,842	7,119,968,443	Other payables related parties
Uang muka pelanggan jangka pendek			Current advances from customers
Uang muka pelanggan jangka pendek pihak ketiga	53,635,557,523	42,635,346,024	Current advances from customers third parties
Liabilitas keuangan jangka pendek lainnya	61,667,919,534	41,860,561,197	Other current financial liabilities
Beban akrual jangka pendek	55,106,986,414	52,968,628,621	Current accrued expenses
Liabilitas imbalan pasca kerja jangka pendek	1,063,810,271	207,009,193	Short-term post-employment benefit obligations
Utang pajak	36,381,884,419	56,103,084,768	Taxes payable
Pendapatan ditangguhkan jangka pendek	71,601,291,002	66,070,623,250	Current deferred revenue
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun			Current maturities of long-term liabilities
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	106,232,617,423	258,453,470,946	Current maturities of finance lease liabilities
Jumlah liabilitas jangka pendek	563,665,207,137	669,768,766,924	Total current liabilities
Liabilitas jangka panjang			Non-current liabilities
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun			Long-term liabilities net of current maturities
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	765,179,156,056	449,800,261,031	Long-term finance lease liabilities
Kewajiban imbalan pasca kerja jangka panjang	202,402,090,822	190,574,883,000	Long-term post-employment benefit obligations
Liabilitas keuangan jangka panjang lainnya	10,047,636,807	5,122,070,483	Other non-current financial liabilities
Jumlah liabilitas jangka panjang	977,628,883,685	645,497,214,514	Total non-current liabilities
Jumlah liabilitas	1,541,294,090,822	1,315,265,981,438	Total liabilities
Ekuitas			Equity
Ekuitas yang diatribusikan kepada pemilik entitas induk			Equity attributable to equity owners of parent entity
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
Saldo laba (akumulasi kerugian)			Retained earnings (deficit)
Saldo laba yang telah ditentukan penggunaannya	482,594,713,034	482,594,713,034	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	4,783,203,257,771	4,829,127,859,939	Unappropriated retained earnings
Jumlah ekuitas yang diatribusikan kepada pemilik entitas induk	5,843,927,759,546	5,889,852,361,714	Total equity attributable to equity owners of parent entity
Kepentingan non-pengendali	43,213,308,456	44,136,268,897	Non-controlling interests
Jumlah ekuitas	5,887,141,068,002	5,933,988,630,611	Total equity
Jumlah liabilitas dan ekuitas	7,428,435,158,824	7,249,254,612,049	Total liabilities and equity

[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

	30 September 2023	30 September 2022	
Penjualan dan pendapatan usaha	5,493,618,008,163	4,895,089,343,246	Sales and revenue
Beban pokok penjualan dan pendapatan	(2,849,282,215,075)	(2,530,434,839,694)	Cost of sales and revenue
Jumlah laba bruto	2,644,335,793,088	2,364,654,503,552	Total gross profit
Beban penjualan	(1,539,629,495,897)	(1,451,758,507,296)	Selling expenses
Beban umum dan administrasi	(569,634,217,044)	(553,775,992,598)	General and administrative expenses
Beban bunga dan keuangan	(32,531,370,661)	(38,535,903,919)	Interest and finance costs
Pendapatan lainnya	93,995,130,243	111,122,533,993	Other income
Beban lainnya	(10,287,299,848)	(3,543,232,525)	Other expenses
Jumlah laba (rugi) sebelum pajak penghasilan	586,248,539,881	428,163,401,207	Total profit (loss) before tax
Pendapatan (beban) pajak	(99,432,590,832)	(72,653,958,227)	Tax benefit (expenses)
Jumlah laba (rugi) dari operasi yang dilanjutkan	486,815,949,049	355,509,442,980	Total profit (loss) from continuing operations
Jumlah laba (rugi)	486,815,949,049	355,509,442,980	Total profit (loss)
Pendapatan komprehensif lainnya, setelah pajak			Other comprehensive income, after tax
Pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak			Other comprehensive income that will not be reclassified to profit or loss, after tax
Jumlah pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak	0	0	Total other comprehensive income that will not be reclassified to profit or loss, after tax
Pendapatan komprehensif lainnya yang akan direklasifikasi ke laba rugi, setelah pajak			Other comprehensive income that may be reclassified to profit or loss, after tax
Jumlah pendapatan komprehensif lainnya yang akan direklasifikasi ke laba rugi, setelah pajak	0	0	Total other comprehensive income that may be reclassified to profit or loss, after tax
Jumlah pendapatan komprehensif lainnya, setelah pajak	0	0	Total other comprehensive income, after tax
Jumlah laba rugi komprehensif	486,815,949,049	355,509,442,980	Total comprehensive income
Laba (rugi) yang dapat diatribusikan			Profit (loss) attributable to
Laba (rugi) yang dapat diatribusikan ke entitas induk	485,834,701,915	351,712,922,867	Profit (loss) attributable to parent entity
Laba (rugi) yang dapat diatribusikan ke kepentingan non-pengendali	981,247,134	3,796,520,113	Profit (loss) attributable to non-controlling interests
Laba rugi komprehensif yang dapat diatribusikan			Comprehensive income attributable to

Laba rugi komprehensif yang dapat diatribusikan ke entitas induk	485,834,701,915	351,712,922,867	Comprehensive income attributable to parent entity
Laba rugi komprehensif yang dapat diatribusikan ke kepentingan non-pengendali	981,247,134	3,796,520,113	Comprehensive income attributable to non-controlling interests
Laba (rugi) per saham			Earnings (loss) per share
Laba per saham dasar diatribusikan kepada pemilik entitas induk			Basic earnings per share attributable to equity owners of the parent entity
Laba (rugi) per saham dasar dari operasi yang dilanjutkan	28.4	20.56	Basic earnings (loss) per share from continuing operations

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

30 September 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)						485,834,701,915	485,834,701,915	981,247,134	486,815,949,049	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								(1,904,207,575)	(1,904,207,575)	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	4,783,203,257,771	5,843,927,759,546	43,213,308,456	5,887,141,068,002	Equity position, end of the period

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

30 September 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)						351,712,922,867	351,712,922,867	3,796,520,113	355,509,442,980	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	4,420,004,325,304	5,480,728,827,079	37,030,419,752	5,517,759,246,831	Equity position, end of the period

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

Laporan arus kas

Statement of cash flows

	30 September 2023	30 September 2022	
Arus kas dari aktivitas operasi			Cash flows from operating activities
Penerimaan kas dari aktivitas operasi			Cash receipts from operating activities
Penerimaan dari pelanggan	6,420,859,765,695	5,745,325,507,029	Receipts from customers
Pembayaran kas dari aktivitas operasi			Cash payments from operating activities
Pembayaran kepada pemasok atas barang dan jasa	(4,234,087,285,750)	(4,388,007,964,559)	Payments to suppliers for goods and services
Pembayaran gaji dan tunjangan	(1,004,636,459,111)	(945,375,997,170)	Payments for salaries and allowances
Kas diperoleh dari (digunakan untuk) operasi	1,182,136,020,834	411,941,545,300	Cash generated from (used in) operations
Penerimaan bunga dari aktivitas operasi	53,765,470,997	34,005,403,341	Interests received from operating activities
Penerimaan pengembalian (pembayaran) pajak penghasilan dari aktivitas operasi	(290,394,377,139)	(332,059,270,445)	Income taxes refunded (paid) from operating activities
Arus kas sebelum perubahan dalam aset dan liabilitas yang diperoleh dari (digunakan untuk) aktivitas operasi	945,507,114,692	113,887,678,196	Net cash flows received from (used in) operating activities before changes in assets and liabilities
Jumlah arus kas bersih yang diperoleh dari (digunakan untuk) aktivitas operasi	945,507,114,692	113,887,678,196	Total net cash flows received from (used in) operating activities
Arus kas dari aktivitas investasi			Cash flows from investing activities
Penerimaan dari penjualan aset tetap	2,137,194,563	2,244,561,300	Proceeds from disposal of property, plant and equipment
Pembayaran untuk perolehan aset tetap	(94,680,499,351)	(87,885,591,361)	Payments for acquisition of property, plant and equipment
Penerimaan (pengeluaran) kas lainnya dari aktivitas investasi	(1,904,852,730)	2,000,000,000	Other cash inflows (outflows) from investing activities
Jumlah arus kas bersih yang diperoleh dari (digunakan untuk) aktivitas investasi	(94,448,157,518)	(83,641,030,061)	Total net cash flows received from (used in) investing activities
Arus kas dari aktivitas pendanaan			Cash flows from financing activities
Pembayaran liabilitas sewa pembiayaan	(351,927,176,073)	(344,143,254,942)	Payments of finance lease liabilities
Penerimaan utang pihak berelasi	108,065,187,873	132,994,298,692	Proceeds from due to related parties
Pembayaran utang pihak berelasi	(102,303,628,609)	(166,796,647,207)	Payments of due to related parties
Pembayaran dividen dari aktivitas pendanaan	(531,759,304,083)	(352,508,823,923)	Dividends paid from financing activities
Jumlah arus kas bersih			Total net cash flows

yang diperoleh dari (digunakan untuk) aktivitas pendanaan	(877,924,920,892)	(730,454,427,380)	received from (used in) financing activities
Jumlah kenaikan (penurunan) bersih kas dan setara kas	(26,865,963,718)	(700,207,779,245)	Total net increase (decrease) in cash and cash equivalents
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	(6,449,842,008)	1,832,908,225	Effect of exchange rate changes on cash and cash equivalents
Kas dan setara kas arus kas, akhir periode	2,100,083,275,894	1,845,458,782,503	Cash and cash equivalents cash flows, end of the period

[1610000] Explanation for Significant Accounting Policy - General Industry

Kebijakan akuntansi signifikan

Dasar penyusunan laporan keuangan konsolidasian

30 September 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.. Transactions during the year in foreign currencies are recorded in Rupiah by	Foreign currency translation

	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 reporting period, foreign currency monetary items are translated to Rupiah using the closing rate, i.e. middle rate of Bank of Indonesia.	
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
Provisi	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	Provisions
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. 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 reporting period, foreign currency monetary items are translated to Rupiah using the closing rate, i.e. middle rate of Bank of Indonesia.	Foreign currency transactions and balances
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	<p>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 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>	Treasury stock
Instrumen keuangan	<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 liabilities 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>	Financial instruments

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

30 September 2023

Aset tetap

Property, plant, and equipment

		<u>Aset tetap, awal periode</u> <i>Property, plant, and equipment, beginning period</i>	<u>Penambahan aset tetap</u> <i>Addition in property, plant, and equipment</i>	<u>Pengurangan aset tetap</u> <i>Disposals in property, plant, and equipment</i>	<u>Reklasifikasi aset tetap</u> <i>Reclassifications of property, plant, and equipment</i>	<u>Aset tetap, akhir periode</u> <i>Property, plant, and equipment, end period</i>		
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	40,628,664,384	(8,151,840,892)		830,016,332,525	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	1,022,168,692	(4,896,460,695)	41,258,794,467	587,440,493,976	Others, directly owned	
	Dimiliki langsung	1,474,980,192,546	41,650,833,076	(13,048,301,587)	41,258,794,467	1,544,841,518,502	Directly owned	
	Lainnya, dalam penyelesaian	16,206,939,111	51,161,854,862	(11,408,225)	(41,258,794,467)	26,098,591,281	Others, assets under construction	
	Aset dalam penyelesaian	16,206,939,111	51,161,854,862	(11,408,225)	(41,258,794,467)	26,098,591,281	Assets under construction	
	Aset tetap	1,491,187,131,657	92,812,687,938	(13,059,709,812)	0	1,570,940,109,783	Property, plant, and equipment	
Akumulasi depresiasi	Bangunan dan fasilitasnya, dimiliki langsung	23,734,657,756	2,734,541,480			26,469,199,236	Building and leasehold improvement, directly owned	Carrying amount, accumulated depreciation
	Perabot dan peralatan kantor, dimiliki langsung	534,757,875,642	60,435,333,514	(5,761,028,873)		589,432,180,283	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	482,677,307,808	31,813,675,405	(4,608,826,525)		509,882,156,688	Others, directly owned	
	Dimiliki langsung	1,065,412,997,912	94,983,550,399	(10,369,855,398)		1,150,026,692,913	Directly owned	
	Aset tetap						Property, plant, and	

		1,065,412,997,912	94,983,550,399	(10,369,855,398)		1,150,026,692,913	equipment	
Nilai perolehan	Aset tetap	425,774,133,745				420,913,416,870	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	
	Dimiliki langsung	1,411,837,970,351	68,435,792,658	(34,274,660,230)	28,981,089,767	1,474,980,192,546	Directly owned	
	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	
	Aset dalam penyelesaian	8,905,382,055	36,353,246,823	(70,600,000)	(28,981,089,767)	16,206,939,111	Assets under construction	
Aset tetap		1,420,743,352,406	104,789,039,481	(34,345,260,230)	0	1,491,187,131,657	Property, plant, and equipment	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	(0)		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	
	Dimiliki langsung	960,855,069,446	132,129,467,784	(27,571,539,318)		1,065,412,997,912	Directly owned	

	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 September 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. 878,535,547,000 per 30 September 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.770,574,937,877.- dan Rp732,092,329,942 pada 30 September 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.878,535,547,000 per September 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.770,574,937,877 dan Rp732,092,329,942 as of September 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 September 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	454,202,056,101	(246,615,969,922)	1,899,048,992,100	Building, right of use assets	Carrying amount, gross
	Aset hak guna	1,691,462,905,921	454,202,056,101	(246,615,969,922)	1,899,048,992,100	Right of use assets	
Akumulasi depresiasi	Bangunan, aset hak guna	856,351,976,576	256,325,733,384	(246,615,969,922)	866,061,740,038	Building, right of use assets	Carrying amount, accumulated depreciation
	Aset hak guna	856,351,976,576	256,325,733,384	(246,615,969,922)	866,061,740,038	Right of use assets	
Nilai perolehan	Aset hak guna	835,110,929,345			1,032,987,252,062	Right of use assets	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
	Aset hak guna	1,767,267,504,362	287,561,302,952	(363,365,901,393)	1,691,462,905,921	Right of use assets	
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
	Aset hak guna	906,543,817,252	313,174,060,717	(363,365,901,393)	856,351,976,576	Right of use assets	
Nilai perolehan	Aset hak guna	860,723,687,110			835,110,929,345	Right of use assets	Carrying amount

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

Pengungkapan		Disclosure
Pengungkapan catatan atas aset hak guna	<u>30 September 2023</u>	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 September 2023	30 September 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	10,957,330,270	2,544,828,914	Related party 1
Pihak berelasi 2	PT Krisbow Indonesia	8,008,717,339	12,294,941,094	Related party 2
Pihak berelasi 3	PT Kawan Lama Sejahtera	6,815,856,337	7,885,856,209	Related party 3
Pihak berelasi 4	PT Home Center Indonesia	5,928,631,860	9,003,548,264	Related party 4
Pihak berelasi 5	PT Home Center Indonesia Retail	5,172,463,662	2,144,008,265	Related party 5
Pihak berelasi 6	PT Graha Makmur Lestari	1,308,525,214	445,843	Related party 6
Pihak berelasi 7	PT Sahabat Duta Wisata	1,123,988,734	0	Related party 7
Pihak berelasi 8	PT Depoteknik Duta Perkakas	892,124,166	339,400,369	Related party 8
Pihak berelasi 9	PT Anumana Graha Cantika	869,014,757	599,595,510	Related party 9
Pihak berelasi 10	PT Foods Beverages Indonesia	687,234,729	1,419,598,930	Related party 10
Pihak berelasi lainnya		1,603,257,156	2,003,082,737	Other related parties
Pihak berelasi		43,367,144,224	38,235,306,135	Related parties
Pihak ketiga 1	PT. SHOPEE INTERNATIONAL INDONESIA	13,133,225,171	18,455,059,838	Third party 1
Pihak ketiga 2	PT. TOKOPEDIA	3,061,203,322	9,014,831,167	Third party 2
Pihak ketiga 3	PT. LIE LING INDONESIA	958,126,800	0	Third party 3
Pihak ketiga 4	PT. MATAHARI GRAHA FANTASI	543,505,514	0	Third party 4
Pihak ketiga 5	PT. HALMAHERA PERSADA LYGEND	497,606,028	0	Third party 5
Pihak ketiga 6	PT. GLOBAL DIGITAL NIAGA	422,018,863	544,498,285	Third party 6
Pihak ketiga 7	PT. KARUNIA PERMAI SENTOSA	338,802,090	0	Third party 7
Pihak ketiga 8	PT. INTI MAGNUM JAYA	328,485,453	0	Third party 8
Pihak ketiga 9	THEN FIE TJONG/PETRA TOYS	304,296,814	0	Third party 9
Pihak ketiga 10	YAYASAN BUDDHA TZU CHI MEDIKA INDONESIA	264,640,942	127,210,600	Third party 10

Pihak ketiga lainnya		5,430,398,952,942	4,828,712,437,221	Other third parties
Pihak ketiga		5,450,250,863,939	4,856,854,037,111	Third parties
Tipe pihak		5,493,618,008,163	4,895,089,343,246	Type of parties

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

Pengungkapan		Disclosure
Pengungkapan catatan atas pendapatan	<div><div>30 September 2023</div><div>Penjualan kepada pihak berelasi untuk periode yang berakhir pada 30 September 2023 dan 30 September 2022 masing-masing sebesar Rp 43,367,144,224,- dan Rp 38,235,306,135,- atau setara dengan 0.75% dan 0.74 % 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 nine-month periods ended September 30, 2023 and September 30, 2022 are amounting to Rp 43,367,144,224,- and Rp 38,235,306,135,- or equivalent to 0.75% and 0.74% from total sales include consignment sales, respectively. In 2023 and 2022, there were no sales that exceed 10% of the total sales.</div></div>	Disclosure of notes for revenue

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

Catatan untuk tipe pendapatan

Notes for revenue by type

30 September 2023

30 September 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	2,917,209,758,343	2,618,047,458,418	Product revenue 1
Pendapatan dari produk 2	Produk Gaya Hidup	2,242,695,085,107	1,975,659,971,415	Product revenue 2
Pendapatan dari produk 3	Produk Permainan	224,904,701,557	189,682,495,488	Product revenue 3
Pendapatan dari produk 4	Konsinyasi - Bersih	108,808,463,156	111,699,417,925	Product revenue 4
Pendapatan dari produk		5,493,618,008,163	4,895,089,343,246	Product revenue
Tipe pendapatan		5,493,618,008,163	4,895,089,343,246	Type of revenue

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

Piutang usaha berdasarkan mata uang

Trade receivables by currency

30 September 2023

31 December 2022

		<u>Piutang usaha, kotor</u>	<u>Penyisihan penurunan nilai piutang usaha</u> <i>Allowance for impairment of trade receivables</i>	<u>Piutang usaha</u>	<u>Piutang usaha, kotor</u>	<u>Penyisihan penurunan nilai piutang usaha</u> <i>Allowance for impairment of trade receivables</i>	<u>Piutang usaha</u>		
		<i>Trade receivables, gross</i>		<i>Trade receivables</i>	<i>Trade receivables, gross</i>		<i>Trade receivables</i>		
Pihak ketiga	IDR	24,809,002,886			38,211,071,124			IDR	Third party
	Mata uang	24,809,002,886	(0)	24,809,002,886	38,211,071,124	(3,957,857)	38,207,113,267	Currency	
Pihak berelasi	IDR	86,357,162,522			47,647,813,591			IDR	Related party
	Mata uang	86,357,162,522	(0)	86,357,162,522	47,647,813,591	(0)	47,647,813,591	Currency	

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

Piutang usaha berdasarkan umur

Trade receivables by aging

30 September 2023

31 December 2022

		<u>Piutang usaha, kotor</u>	<u>Penyisihan</u> <u>penurunan nilai</u> <u>piutang usaha</u>	<u>Piutang usaha</u>	<u>Piutang usaha, kotor</u>	<u>Penyisihan</u> <u>penurunan nilai</u> <u>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	96,011,980,362			84,013,188,072			Aging	Not yet due
Telah jatuh tempo	1 - 30 hari	15,130,858,228			1,833,306,649			1 - 30 days	Overdue
	31 - 60 hari	4,799,900			300,000			31 - 60 days	
	Lebih dari 60 hari	18,526,918			12,089,994			More than 60 days	
	Umur	15,154,185,046			1,845,696,643			Aging	
Jatuh tempo	Umur	111,166,165,408	(0)	111,166,165,408	85,858,884,715	(3,957,857)	85,854,926,858	Aging	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 September 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
Penyisihan penurunan nilai piutang usaha, akhir periode	0	3,957,857	Allowance for impairment of trade receivables, ending period

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

Pengungkapan		Disclosure
Pengungkapan catatan atas piutang usaha	<div><div>30 September 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.20,366,233,648 dan Rp.35,545,894,737 pada 30 September 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.20,366,233,648 and Rp 35,545,894,737 as of September 30, 2023 and December 31, 2022.</div></div>	Disclosure of notes for trade receivables

[1621000a] Notes to the financial statements - Notes Payable - General Industry

[1621110] Disclosure of Notes to the financial statements - Notes Payable - General Industry

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

Catatan atas persediaan			Notes for inventories
	30 September 2023	31 December 2022	
Barang jadi	2,713,434,935,592	2,810,769,398,502	Finished goods
Persediaan, kotor	2,713,434,935,592	2,810,769,398,502	Inventories, gross
Persediaan	2,713,434,935,592	2,810,769,398,502	Inventories
Persediaan lancar	2,713,434,935,592	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 September 2023</div><div>Pada tanggal 30 September 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 Rp2,571,547,000,000 untuk tahun 2023 dan Rp 2,474,305,000,000 untuk tahun 2022. As of September 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.2,571,547,000,000 for the year of 2023 and Rp2,474,305,000,000 for the year of 2022, respectively.</div></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 September 2023 31 December 2022

		Utang usaha	Utang usaha		
		Trade payables	Trade payables		
Pihak ketiga	IDR	108,080,072,868	83,789,984,373	IDR	Third party
	CNY	750,215,276	3,248,333,774	CNY	
	EUR		520,740,816	EUR	
	USD	1,733,934,209	12,430,348,008	USD	
	Mata uang	110,564,222,353	99,989,406,971	Currency	
Pihak berelasi	IDR	54,683,012,356	44,360,667,511	IDR	Related party
	Mata uang	54,683,012,356	44,360,667,511	Currency	

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

Pengungkapan		Disclosure
Pengungkapan catatan atas utang usaha	<u>30 September 2023</u>	Disclosure of notes for trade payables
	Persentase utang usaha konsinyasi pada tanggal 30 September 2023 dan 31 Desember 2022 masing-masing sebesar 34.74% dan 37.60% dari total utang usaha. The percentage of trade payable of consignment as of September 30, 2023 and December 31, 2022 are 34.74% 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 September 2023	30 September 2022	
Barang jadi awal	2,810,769,398,502	2,367,948,502,132	Beginning finish goods inventory
Pembelian barang jadi	2,751,947,752,165	2,987,239,088,799	Purchased finish goods inventory
Barang jadi akhir	2,713,434,935,592	2,824,752,751,237	Ending finish goods inventory
Beban pokok penjualan dan pendapatan	2,849,282,215,075	2,530,434,839,694	Cost of sales and revenue

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

Pengungkapan

Disclosure

Pengungkapan catatan atas beban pokok penjualan

30 September 2023

Pembelian kepada pihak berelasi untuk periode yang berakhir pada 30 September 2023 dan 30 September 2022 masing-masing sebesar Rp 401,908,518,744,- dan Rp280,419,797,667,- atau setara dengan 13.26% dan 8.57 % dari jumlah pembelian termasuk pembelian barang konsinyasi.Persentase pembelian import untuk periode yang berakhir pada tanggal 30 September 2023 dan 30 September 2022 masing-masing sebesar 80.74% dan 88.15 % dari jumlah pembelian. The purchases from related parties for nine-month periods ended September 30, 2023 and September 30, 2022 are amounted to Rp 401,908,518,744,- and Rp 280,419,797,667,- or equivalent to 13.26% and 8.57% of the total purchases include consignment purchases respectively. The percentage of imported purchases for periods September 30, 2023 and September 30, 2022 are 80.74% and 88.15 % from total purchases, respectively.

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