

PT WIR ASIA Tbk
dan Entitas Anaknya/ *and its Subsidiaries*

Laporan Keuangan Konsolidasian Interim/
Interim Consolidated Financial Statements
Pada Tanggal 31 Maret 2024 dan 31 Desember 2023
Serta Untuk Periode Tiga Bulan yang Berakhir
31 Maret 2024 dan 2023/
As at March 31, 2024 and December 31, 2023
And For The Three-Month Periods Ended
March 31, 2024 and 2023

PT WIR ASIA Tbk DAN ENTITAS ANAKNYA/ AND ITS SUBSIDIARIES
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LAPORAN KEUANGAN KONSOLIDASIAN INTERIM - Pada Tanggal 31 Maret 2024 dan 31 Desember 2023 Serta Untuk Periode Tiga Bulan Yang Berakhir 31 Maret 2024 dan 2023/

INTERIM CONSOLIDATED FINANCIAL STATEMENTS - As At March 31, 2024 And December 31, 2023 and For The Three-Month Periods Ended March 31, 2024 and 2023

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**SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN INTERIM
PT WIR ASIA Tbk DAN ENTITAS ANAKNYA
PADA TANGGAL 31 MARET 2024 DAN
31 DESEMBER 2023 SERTA
UNTUK PERIODE TIGA BULAN YANG BERAKHIR
31 MARET 2024 DAN 2023**

**DIRECTORS' STATEMENT
ON THE RESPONSIBILITY FOR THE INTERIM
CONSOLIDATED FINANCIAL STATEMENTS OF
PT WIR ASIA Tbk AND ITS SUBSIDIARIES
AS AT MARCH 31, 2024 AND DECEMBER 31, 2023
AND FOR THE THREE-MONTH PERIODS ENDED
MARCH 31, 2024 AND 2023**

Kami yang bertanda tangan di bawah ini:

We, the undersigned:

1. Nama/Name
Alamat kantor/Office Address

Alamat domisili/sesuai KTP atau Kartu Identitas Lain/
Residential Address/in accordance with Personal
Identity Card
Nomor telepon/Telephone Number
Jabatan/ Title
2. Nama/Name
Alamat kantor/Office Address

Alamat domisili/sesuai KTP atau Kartu Identitas Lain/
Residential Address/in accordance with Personal
Identity Card
Nomor telepon/Telephone Number
Jabatan/ Title

- : **Michel Budi Wirjatmo**
: PT WIR ASIA Tbk
: Jl. Panjang Raya No. 70 RT. 006 RW. 11 Kec. Kebon
Jeruk, Kel. Kebon Jeruk, Jakarta Barat 11530
: Cluster Monaco, Jl. Grimaldi No. 73 RT. 005, RW. 002,
Kec/Kel. Kelapa Dua, Tangerang, Banten
: 021 - 5367 8064
: Direktur Utama/ President Director
- : **Stanislaus Aries Baju Nugroho**
: PT WIR ASIA Tbk
: Jl. Panjang Raya No. 70 RT. 006 RW. 11 Kec. Kebon
Jeruk, Kel. Kebon Jeruk, Jakarta Barat 11530
: Jl. Buton BSD Blok A.6/14 XIV RT/RW 01/04
Rawa Mekar Jaya, Serpong, Tangerang Selatan
: 021 - 5367 8064
: Direktur Keuangan/ Finance Director

menyatakan bahwa :

declare that :


1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian Interim PT WIR ASIA Tbk (Perusahaan) dan Entitas Anaknya pada tanggal 31 Maret 2024 dan 31 Desember 2023, serta untuk periode tiga bulan yang berakhir 31 Maret 2024 dan 2023;
2. Laporan keuangan konsolidasian Perusahaan dan Entitas Anaknya tersebut telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
3. a. Semua informasi dalam laporan keuangan konsolidasian Perusahaan dan Entitas Anaknya tersebut telah dimuat secara lengkap dan benar;
b. Laporan keuangan konsolidasian Perusahaan dan Entitas Anaknya tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material; dan
4. Kami bertanggung jawab atas sistem pengendalian internal dalam Perusahaan dan Entitas Anaknya.

1. We are responsible for the preparation and presentation of the interim consolidated financial statements of PT WIR ASIA Tbk (the Company) and its Subsidiaries as at march 31, 2024 and December 31, 2023 and for the three-month periods ended March 31, 2024 and 2023;
2. The Company and its Subsidiaries' consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards;
3. a. All information have been fully and correctly disclosed in the Company and its Subsidiaries' consolidated financial statements; and
b. The Company and its Subsidiaries' consolidated financial statements do not contain materially misleading information or facts, and do not conceal any information or facts; and
4. We are responsible for the Company and its Subsidiaries' internal control system.

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement has been made truthfully.

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


Michel Budi Wirjatmo
Direktur Utama/ President Director


Stanislaus Aries Baju Nugroho
Direktur Keuangan/Finance Director

Jakarta, 29 April 2024/ April 29, 2024

**PT WIR ASIA Tbk
DAN ENTITAS ANAKNYA**
Laporan Posisi Keuangan Konsolidasian Interim
Pada Tanggal 31 Maret 2024 dan 31 Desember 2023
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)

**PT WIR ASIA Tbk
AND ITS SUBSIDIARIES**
Interim Consolidated Statements of Financial Position
As at March 31, 2024 and December 31, 2023
(Figures are Presented in Rupiah,
unless Otherwise Stated)

| | 31 Maret 2024 <i>March 31, 2024</i> | Catatan/ Notes | 31 Desember 2023 <i>December 31, 2023</i> | |
|---|---|---------------------------|---|--|
| ASET | | | | ASSETS |
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan setara kas | 106.828.420.460 | 4,27 | 123.371.807.984 | Cash and cash equivalents |
| Piutang usaha - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp33.475.972.178 dan Rp26.991.062.166 pada tanggal 31 Maret 2024 dan 31 Desember 2023 | | | | Trade receivables - net of allowance for impairment of Rp33,475,972,178 and Rp26,991,062,166 as at March 31, 2024 and December 31, 2023, respectively |
| Pihak ketiga | 478.862.223.088 | 5,27 | 397.854.159.544 | Third parties |
| Piutang lain-lain - Pihak ketiga | 6.817.221.131 | 27 | 5.803.422.149 | Other receivables - Third parties |
| Persediaan | 1.465.378.282 | | 2.624.058.493 | Inventories |
| Uang muka dan beban dibayar di muka | 72.226.177.522 | 7 | 72.986.620.999 | Advances and prepaid expenses |
| Pajak dibayar dimuka | 1.257.696.465 | 14a | 1.179.806.114 | Prepaid tax |
| Total Aset Lancar | 667.457.116.948 | | 603.819.875.283 | Total Current Assets |
| ASET TIDAK LANCAR | | | | NON-CURRENT ASSETS |
| Aset tetap - setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp94.187.967.876 dan Rp86.365.782.408 pada tanggal 31 Maret 2024 dan 31 Desember 2023 | 96.657.339.521 | 8,15,23,25 | 104.420.131.521 | Property and equipment - net of accumulated depreciation of Rp94,187,967,876 and Rp86,365,782,408 as at March 31, 2024 and December 31, 2023, respectively |
| Aset hak-guna - setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp13.745.197.671 dan Rp11.919.855.190 pada tanggal 31 Maret 2024 dan 31 Desember 2023 | 25.955.167.812 | 16a,25 | 27.780.510.293 | Right-of-use assets - net of accumulated depreciation of Rp13,745,197,671 and Rp11,919,855,190 as at March 31, 2024 and December 31, 2023, respectively |
| Aset takberwujud - setelah dikurangi akumulasi amortisasi masing-masing sebesar Rp8.466.560.221 dan Rp8.016.062.685 pada tanggal 31 Desember 2023 dan 2022 | 396.453.715.233 | 9,25 | 375.382.245.728 | Intangible assets - net of accumulated amortization of Rp8,466,560,221 and Rp8,016,062,685 as at March 31, 2024 and December 31, 2023, respectively |
| Aset pajak tangguhan - neto | 13.083.634.230 | 14e | 11.281.608.977 | Deferred tax assets - net |
| Goodwill | 1.181.983.233 | | 1.181.983.233 | Goodwill |
| Aset tidak lancar lainnya | 2.788.721.806 | 27 | 2.788.721.806 | Other non-current assets |
| Total Aset Tidak Lancar | 536.120.561.835 | | 522.835.201.558 | Total Non-current Assets |
| TOTAL ASET | 1.203.577.678.783 | | 1.126.655.076.841 | TOTAL ASSETS |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to the consolidated financial statements which are an integral part of the consolidated financial statements.

**PT WIR ASIA Tbk
DAN ENTITAS ANAKNYA**
Laporan Posisi Keuangan Konsolidasian Interim
Pada Tanggal 31 Maret 2024 dan 31 Desember 2023
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)

**PT WIR ASIA Tbk
AND ITS SUBSIDIARIES**
Interim Consolidated Statements of Financial Position
As at March 31, 2024 and December 31, 2023
(Figures are Presented in Rupiah,
unless Otherwise Stated)

| | 31 Maret 2024 <i>March 31, 2024</i> | Catatan/ Notes | 31 Desember 2023 <i>December 31, 2023</i> | |
|--|---|---------------------------|---|--|
| LIABILITAS | | | | LIABILITIES |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Pinjaman dari lembaga keuangan non-bank | 2.000.000.000 | 10,27 | 2.000.000.000 | Loans from non-bank financial institutions |
| Utang usaha - pihak ketiga | 181.549.307.699 | 11,27 | 158.500.646.225 | Trade payables - third parties |
| Utang lain-lain - Pihak ketiga | 2.820.056.905 | 27 | 2.242.591.466 | Other payables - Third parties |
| Beban akrual | 34.030.190.871 | 12,27 | 32.259.054.965 | Accrued expenses |
| Deposit dari pelanggan | 5.853.423.440 | 13 | 8.487.296.357 | Deposits from customers |
| Utang pajak | 150.656.505.998 | 14b | 130.979.379.997 | Taxes payable |
| Bagian utang jangka panjang yang jatuh tempo dalam waktu satu tempo | | 27 | | Current portion of long-term liabilities |
| Liabilitas sewa | 6.070.326.411 | 16b | 7.557.245.071 | Lease liabilities |
| Utang pembiayaan | 603.697.504 | 15 | 955.911.247 | Financing payables |
| Total Liabilitas Jangka Pendek | 383.583.508.828 | | 342.982.125.328 | Total Current Liabilities |
| LIABILITAS JANGKA PANJANG | | | | NON-CURRENT LIABILITIES |
| Liabilitas jangka panjang - setelah dikurangi bagian jatuh tempo dalam waktu satu tahun: | | 27 | | Long term-liabilities - net of current maturities: |
| Liabilitas sewa | 24.137.302.501 | 16b | 24.137.302.501 | Lease liabilities |
| Utang pembiayaan | 552.915.889 | 15 | 552.915.889 | Financing payables |
| Pinjaman dari pihak ketiga | 26.657.730.000 | 17,27 | 23.699.730.000 | Loans from third party |
| Liabilitas imbalan kerja karyawan | 21.821.798.032 | 18,25 | 20.119.458.028 | Employee benefits liabilities |
| Total Liabilitas Jangka Panjang | 73.169.746.422 | | 68.509.406.418 | Total Non-current Liabilities |
| TOTAL LIABILITAS | 456.753.255.250 | | 411.491.531.746 | TOTAL LIABILITIES |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to the consolidated financial statements which are an integral part of the consolidated financial statements.

**PT WIR ASIA Tbk
DAN ENTITAS ANAKNYA**
Laporan Posisi Keuangan Konsolidasian Interim
Pada Tanggal 31 Maret 2024 dan 31 Desember 2023
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)

**PT WIR ASIA Tbk
AND ITS SUBSIDIARIES**
Interim Consolidated Statements of Financial Position
As at March 31, 2024 and December 31, 2023
(Figures are Presented in Rupiah,
unless Otherwise Stated)

| | <u>31 Maret 2024</u> <u>March 31, 2024</u> | <u>Catatan/</u> <u>Notes</u> | <u>31 Desember 2023</u> <u>December 31, 2023</u> | |
|--|---|---------------------------------|---|---|
| EKUITAS | | | | EQUITY |
| Ekuitas yang dapat diatribusikan kepada pemilik Perusahaan | | | | Equity attributable to owners of the Company |
| Modal saham - nilai nominal Rp5 per saham pada tanggal 31 Maret 2024 dan 31 Desember 2023 | | | | Share capital - par value Rp5 per share as at March 31, 2024 and December 31, 2023 |
| Modal dasar - 37.000.000.000 saham pada tanggal 31 Maret 2024 dan 31 Desember 2023 | | | | Authorized capital - 37,000,000,000 shares as at March 31, 2024 and December 31, 2023 |
| Modal ditempatkan dan disetor - 11.938.622.394 saham pada tanggal 31 Maret 2024 dan 31 Desember 2023 | 59.693.111.970 | 19 | 59.693.111.970 | Issued and fully paid capital - 11,938,622,394 shares, as at March 31, 2024 and December 31, 2023 |
| Tambahan modal disetor - neto | 465.437.294.507 | 21 | 465.437.294.507 | Additional paid-in capital - net |
| Selisih nilai transaksi dengan kepentingan non-pengendali | 1.897.828.908 | | 1.897.828.908 | Difference in value arising from transactions with non-controlling interests |
| Rugi komprehensif lain | (3.608.629.227) | | (3.523.759.627) | Other comprehensive loss |
| Saldo laba: | | | | Retained earnings: |
| Telah ditentukan penggunaannya | 11.929.923.706 | | 11.929.923.706 | Appropriated |
| Belum ditentukan penggunaannya | 153.798.919.134 | | 129.472.843.145 | Unappropriated |
| Total ekuitas yang dapat diatribusikan kepada pemilik | | | | Total equity attributable to owners of the Company |
| Ekuitas Induk | 689.148.448.998 | | 664.907.242.609 | Non-controlling interests |
| Kepentingan non-pengendali | 57.675.974.535 | | 50.256.302.486 | |
| TOTAL EKUITAS | 746.824.423.533 | | 715.163.545.095 | TOTAL EQUITY |
| TOTAL LIABILITAS DAN EKUITAS | 1.203.577.678.783 | | 1.126.655.076.841 | TOTAL LIABILITIES AND EQUITY |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to the consolidated financial statements which are an integral part of the consolidated financial statements.

**PT WIR ASIA Tbk
DAN ENTITAS ANAKNYA**
Laporan Laba Rugi
dan Penghasilan Komprehensif Lain Konsolidasian Interim
Untuk Periode Tiga Bulan yang Berakhir Tanggal
31 Maret 2024 dan 2023
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)

**PT WIR ASIA Tbk
AND ITS SUBSIDIARIES**
Interim Consolidated Statements of Profit or Loss
and Other Comprehensive Income
For The Three-Month Periods Ended
March 31, 2024 and 2023
(Figures are Presented in Rupiah,
unless Otherwise Stated)

| | 31 Maret 2024 March 31, 2024 | Catatan/ Notes | 31 Maret 2023 March 31, 2023 | |
|--|---|---------------------------|---|---|
| PENDAPATAN NETO | 672.612.728.989 | 22 | 622.296.325.108 | NET REVENUES |
| BEBAN POKOK PENDAPATAN | 590.771.268.824 | 8,23 | 540.836.067.195 | COST OF REVENUES |
| LABA KOTOR | 81.841.460.165 | | 81.460.257.913 | GROSS PROFIT |
| BEBAN USAHA | | 6a,8,9, 16,18,24,25 | | OPERATING EXPENSES |
| Penjualan | 7.659.230.260 | | 1.981.128.716 | Selling |
| Umum dan administrasi | 32.063.512.547 | | 38.116.541.212 | General and administrative |
| Total Beban Usaha | 39.722.742.807 | | 40.097.669.928 | Total Operating Expenses |
| LABA USAHA | 42.118.717.358 | | 41.362.587.985 | OPERATING PROFIT |
| PENGHASILAN (BEBAN) LAIN-LAIN | | | | OTHER INCOME (EXPENSES) |
| Beban penyisihan atas kerugian kredit ekspetasian piutang usaha - neto | (6.484.910.012) | 5 | (4.336.910.095) | Allowance for expected credit losses of trade receivables - net |
| Beban keuangan | (886.143.391) | 15,16,17 | (781.005.359) | Finance expenses |
| Keuntungan (kerugian) selisih kurs mata uang asing - neto | 1.513.312.403 | | (1.410.753.015) | Gain (loss) on foreign exchange - net |
| Pendapatan keuangan | 710.385.489 | 4,6a | 719.618.735 | Finance income |
| Lain-lain - neto | (22.342.582) | | 268.020.555 | Others - net |
| Total Beban Lain-lain - neto | (5.169.698.093) | | (5.541.029.179) | Total Other Expense - Net |
| LABA SEBELUM BEBAN PAJAK PENGHASILAN | 36.949.019.265 | | 35.821.558.806 | INCOME BEFORE INCOME TAX EXPENSE |
| BEBAN PAJAK PENGHASILAN - NETO | (8.043.222.479) | 14c | (9.795.782.389) | INCOME TAX EXPENSE - NET |
| LABA TAHUN BERJALAN | 28.905.796.786 | | 26.025.776.417 | NET INCOME FOR THE YEAR |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to the consolidated financial statements which are an integral part of the consolidated financial statements.

PT WIR ASIA Tbk
DAN ENTITAS ANAKNYA
Laporan Laba Rugi
dan Penghasilan Komprehensif Lain Konsolidasian Interim
Untuk Periode Tiga Bulan yang Berakhir
31 Maret 2024 dan 2023
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)

PT WIR ASIA Tbk
AND ITS SUBSIDIARIES
Interim Consolidated Statements of Profit or Loss
and Other Comprehensive Income
For The Three-Month Periods Ended
March 31, 2024 and 2023
(Figures are Presented in Rupiah,
unless Otherwise Stated)

| | 31 Maret 2024 March 31, 2024 | Catatan/ Notes | 31 Maret 2023 March 31, 2023 | |
|---|---------------------------------|-------------------|---------------------------------|--|
| PENGHASILAN (RUGI) KOMPREHENSIF LAIN | | | | OTHER COMPREHENSIVE INCOME (LOSS) |
| Pos-pos yang tidak akan direklasifikasi ke laba rugi periode berikutnya: Pengukuran kembali liabilitas imbalan kerja karyawan | (111.433.780) | 18 | (1.367.265.031) | Items that will not be reclassified to profit or loss in subsequent period: Remeasurement of employee benefits liabilities |
| Pajak penghasilan terkait | 24.515.432 | 14e | 300.798.307 | Related income tax |
| RUGI KOMPREHENSIF LAIN - PAJAK NETO | (86.918.348) | | (1.066.466.724) | OTHER COMPREHENSIVE LOSS - NET OF TAX |
| TOTAL PENGHASILAN KOMPREHENSIF | 28.818.878.438 | | 24.959.309.693 | TOTAL COMPREHENSIVE INCOME |
| Laba (rugi) tahun berjalan yang dapat diatribusikan kepada: | | | | Profit (loss) for the year attributable to: |
| Pemilik Perusahaan | 24.326.075.989 | | 14.332.096.919 | Owners of the Company |
| Kepentingan non-pengendali | 4.579.720.797 | | 11.693.679.498 | Non-controlling interests |
| Total | 28.905.796.786 | | 26.025.776.417 | Total |
| Total penghasilan komprehensif yang dapat diatribusikan kepada: | | | | Total comprehensive income attributable to: |
| Pemilik Entitas Induk | 24.241.206.389 | | 13.269.130.487 | Owners of the Company |
| Kepentingan non-pengendali | 4.577.672.049 | | 11.690.179.206 | Non-controlling interests |
| Total | 28.818.878.438 | | 24.959.309.693 | Total |
| LABA PER SAHAM YANG DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK | | 29 | | EARNINGS PER SHARE ATTRIBUTABLE TO OWNERS OF THE COMPANY |
| Dasar | 2,04 | | 1,20 | Basic |
| Dilusian | 2,00 | | 1,11 | Diluted |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to the consolidated financial statements which are an integral part of the consolidated financial statements.

**PT WIR ASIA Tbk
DAN ENTITAS ANAKNYA**
Laporan Perubahan Ekuitas Konsolidasian Interim
Untuk Periode Tiga Bulan Yang Berakhir 31 Maret 2024 dan 2023
(Angka-angka Disajikan dalam Rupiah, kecuali Dinyatakan Lain)

**PT WIR ASIA Tbk
AND ITS SUBSIDIARIES**
Interim Consolidated Statements of Changes in Equity
For The Three-Month Periods Ended March 31, 2024 and 2023
(Figures are Presented in Rupiah, unless Otherwise Stated)

| | Ekuitas yang Dapat Diatribusikan Kepada Pemilik Entitas Induk/ Equity Attributable to Owners of the Company | | | | | | | | | | |
|---|--|-------------------------------|--|---|---|--|-----------------------|--|--------------------------------|------------------------|---|
| | Catatan/ Notes | Modal saham/ Share capital | Tambahannya modal disetor/ Additional paid-in capital | Selisih atas transaksi dengan pihak non- pengendali/ Difference in value from transaction with non- controlling interests | Penghasilan (rugi) komprehensif lain/ Other comprehensive income (loss) | Saldo laba/Retained earnings | | Kepentingan non-pengendali/ Non-controlling interests | Total ekuitas/ Total equity | | |
| Telah Ditetapkan Penggunaannya/ Appropriated | | | | | | Belum Ditetapkan Penggunaannya/ Unappropriated | Total/ Total | | | | |
| Saldo, 1 Januari 2023 | | 59.649.618.530 | 463.845.434.603 | 1.897.828.908 | (3.402.840.486) | 500.000.000 | 71.885.482.823 | 594.375.524.378 | 32.070.961.500 | 626.446.485.878 | Balance, January 1, 2023 |
| Tambahan modal disetor pada entitas anak | | - | - | - | - | - | - | - | 2.450.000.000 | 2.450.000.000 | Additional share capital of subsidiaries |
| Penerbitan saham melalui pelaksanaan waran | | 336.215 | - | - | - | - | - | 336.215 | - | 336.215 | Issuance of shares through warrants exercised |
| Tambahan modal disetor melalui pelaksanaan waran | | - | 12.305.469 | - | - | - | - | 12.305.469 | - | 12.305.469 | Additional paid-in capital through warrants exercised |
| Laba netto tahun berjalan | | - | - | - | - | - | 14.332.096.919 | 14.332.096.919 | 11.693.679.498 | 26.025.776.417 | Net income for the year |
| Penghasilan (rugi) komprehensif lain: | | | | | | | | | | | Other comprehensive income (loss): |
| Pengkukuran kembali liabilitas imbalan kerja karyawan | | - | - | - | (1.362.777.478) | - | - | (1.362.777.478) | (4.487.553) | (1.367.265.031) | Remeasurement of employee benefits liabilities |
| Efek pajak terkait | | - | - | - | 299.811.046 | - | - | 299.811.046 | 987.261 | 300.798.307 | Related tax effect |
| Saldo, 31 Maret 2023 | | <u>59.649.954.745</u> | <u>463.857.740.072</u> | <u>1.897.828.908</u> | <u>(4.465.806.918)</u> | <u>500.000.000</u> | <u>86.217.579.742</u> | <u>607.657.296.549</u> | <u>46.211.140.706</u> | <u>653.868.437.255</u> | Balance, March 31, 2023 |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

**PT WIR ASIA Tbk
DAN ENTITAS ANAKNYA
Laporan Perubahan Ekuitas Konsolidasian Interim
Untuk Periode Tiga Bulan Yang Berakhir 31 Maret 2024 dan 2023
(Angka-angka Disajikan dalam Rupiah, kecuali Dinyatakan Lain)**

**PT WIR ASIA Tbk
AND ITS SUBSIDIARIES
Interim Consolidated Statements of Changes in Equity
For The Three-Month Periods Ended March 31, 2024 and 2023
(Figures are Presented in Rupiah, unless Otherwise Stated)**

| Ekuitas yang Dapat Diatribusikan Kepada Pemilik Entitas Induk/ <i>Equity Attributable to Owners of the Company</i> | | | | | | | | | | |
|---|--------------------------------------|--|---|--|---|---|------------------------|--|---------------------------------------|---|
| Catatan/ <i>Notes</i> | Modal saham/ <i>Share capital</i> | Tambahkan modal disetor/ <i>Additional paid-in capital</i> | Selisih atas transaksi dengan pihak non- pengendali/ <i>Difference in value from transaction with non- controlling interests</i> | Penghasilan (rugi) komprehensif lain/ <i>Other comprehensive income (loss)</i> | Saldo laba/ <i>Retained earnings</i> | | | Kepentingan non-pengendali/ <i>Non-controlling interests</i> | Total ekuitas/ <i>Total equity</i> | |
| | | | | | Telah Ditetapkan Penggunaannya/ <i>Appropriated</i> | Belum Ditetapkan Penggunaannya/ <i>Unappropriated</i> | Total/ <i>Total</i> | | | |
| Saldo, 1 Januari 2023 | 59.649.618.530 | 463.845.434.603 | 1.897.828.908 | (3.402.840.486) | 500.000.000 | 71.885.482.823 | 594.375.524.378 | 32.070.961.500 | 626.446.485.878 | Balance, January 1, 2023 |
| Tambahan modal disetor pada entitas anak | - | - | - | - | - | - | - | 18.684.270.000 | 18.684.270.000 | Additional share capital of subsidiaries |
| Penerbitan saham melalui pelaksanaan waran | 19 | 43.493.440 | - | - | - | - | 43.493.440 | - | 43.493.440 | Issuance of shares through warrants exercised |
| Tambahan modal disetor melalui pelaksanaan waran | 21 | - | 1.591.859.904 | - | - | - | 1.591.859.904 | - | 1.591.859.904 | Additional paid-in capital through warrants exercised |
| Laba netto tahun berjalan | - | - | - | - | - | 69.017.284.028 | 69.017.284.028 | (512.419.812) | 68.504.864.216 | Net income for the year |
| Cadangan umum | 20 | - | - | - | 11.429.923.706 | (11.429.923.706) | - | - | - | Appropriation of retained earnings |
| Penghasilan (rugi) komprehensif lain: | | | | | | | | | | Other comprehensive income (loss): |
| Pengkukuran kembali liabilitas imbalan kerja karyawan | 18 | - | - | - | (155.024.538) | - | (155.024.538) | 17.295.895 | (137.728.643) | Remeasurement of employee benefits liabilities |
| Efek pajak terkait | 14e | - | - | - | 34.105.397 | - | 34.105.397 | (3.805.097) | 30.300.300 | Related tax effect |
| Saldo, 31 Desember 2023 | 59.693.111.970 | 465.437.294.507 | 1.897.828.908 | (3.523.759.627) | 11.929.923.706 | 129.472.843.145 | 664.907.242.609 | 50.256.302.486 | 715.163.545.095 | Balance, December 31, 2023 |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

**PT WIR ASIA Tbk
DAN ENTITAS ANAKNYA**
Laporan Perubahan Ekuitas Konsolidasian Interim
Untuk Periode Tiga Bulan Yang Berakhir 31 Maret 2024 dan 2023
(Angka-angka Disajikan dalam Rupiah, kecuali Dinyatakan Lain)

**PT WIR ASIA Tbk
AND ITS SUBSIDIARIES**
Interim Consolidated Statements of Changes in Equity
For The Three-Month Periods Ended March 31, 2024 and 2023
(Figures are Presented in Rupiah, unless Otherwise Stated)

| | Ekuitas yang Dapat Diatribusikan Kepada Pemilik Entitas Induk/ Equity Attributable to Owners of the Company | | | | | | | | | | |
|--|--|-------------------------------|---|--|--|--|--|------------------------|--|------------------------|--|
| | Catatan/ Notes | Modal saham/ Share capital | Tambah modal disetor/ Additional paid-in capital | Selisih atas transaksi dengan pihak non- pengendali/ Difference in value from transaction with non- controlling interests | Penghasilan (rugi) komprehensif lain/ Other comprehensive income (loss) | Saldo laba/Retained earnings | | | Kepentingan non-pengendali/ Non-controlling interests | | Total ekuitas/ Total equity |
| | | | | | | Telah Ditetapkan Penggunaannya/ Appropriated | Belum Ditetapkan Penggunaannya/ Unappropriated | Total/ Total | | | |
| Saldo, 1 Januari 2024 | | 59.693.111.970 | 465.437.294.507 | 1.897.828.908 | (3.523.759.627) | 11.929.923.706 | 129.472.843.145 | 664.907.242.609 | 50.256.302.486 | 715.163.545.095 | Balance, January 1, 2024 |
| Tambahan modal disetor pada entitas anak | | - | - | - | - | - | - | - | 2.842.000.000 | 2.842.000.000 | Additional share capital of subsidiaries |
| Laba neto tahun berjalan | | - | - | - | - | - | 24.326.075.989 | 24.326.075.989 | 4.579.720.797 | 28.905.796.786 | Net income for the year |
| Penghasilan (rugi) komprehensif lain: | | | | | | | | | | | Other comprehensive income (loss): |
| Pengukuran kembali liabilitas imbalan kerja karyawan | 18 | - | - | - | (108.807.180) | - | - | (108.807.180) | (2.626.600) | (111.433.780) | Remeasurement of employee benefits liabilities |
| Efek pajak terkait | 14e | - | - | - | 23.937.580 | - | - | 23.937.580 | 577.852 | 24.515.432 | Related tax effect |
| Saldo, 31 Maret 2024 | | <u>59.693.111.970</u> | <u>465.437.294.507</u> | <u>1.897.828.908</u> | <u>(3.608.629.227)</u> | <u>11.929.923.706</u> | <u>153.798.919.134</u> | <u>689.148.448.998</u> | <u>57.675.974.535</u> | <u>746.824.423.533</u> | Balance, March 31, 2024 |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

**PT WIR ASIA Tbk
DAN ENTITAS ANAKNYA
Laporan Arus Kas Konsolidasian Interim
Untuk Periode Tiga Bulan yang Berakhir
31 Maret 2024 dan 2023
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)**

**PT WIR ASIA Tbk
AND ITS SUBSIDIARIES
Interim Consolidated Statements of Cash Flows
For The Three-Month Periods Ended
March 31, 2024 and 2023
(Figures are Presented in Rupiah,
unless Otherwise stated)**

| | <u>31 Maret 2024/ March 31, 2024</u> | <u>Catatan/ Notes</u> | <u>31 Maret 2023/ March 31, 2023</u> | |
|--|--|---------------------------|--|--|
| ARUS KAS DARI AKTIVITAS OPERASI | | | | CASH FLOWS FROM OPERATING ACTIVITIES |
| Penerimaan dari pelanggan | 590.246.528.325 | | 519.969.318.883 | Receipts from customers |
| Pendapatan keuangan | 710.385.489 | | 719.618.735 | Finance income |
| Pembayaran kepada pemasok | (560.311.571.160) | | (449.190.100.273) | Payment to suppliers |
| Pembayaran kepada karyawan | (17.008.548.295) | | (20.031.772.561) | Payment to employees |
| Pembayaran beban keuangan | (886.143.391) | | (194.630.349) | Payment of finance expenses |
| Pembayaran pajak | (680.200.933) | | (1.013.624.485) | Payment for taxes |
| Pembayaran beban penjualan umum dan administrasi, dan kegiatan operasi lainnya | (25.713.704.640) | | (24.926.998.267) | Payment for selling, general and administrative expenses, and other operating activities |
| Arus kas neto diperoleh dari (digunakan untuk) aktivitas operasi | <u>(13.643.254.605)</u> | | <u>25.331.811.683</u> | Net cash flows provided by (used for) operating activities |
| ARUS KAS DARI AKTIVITAS INVESTASI | | | | CASH FLOWS FROM INVESTING ACTIVITIES |
| Perolehan aset takberwujud | (6.761.937.048) | 9 | (25.076.017.200) | Acquisition of intangible assets |
| Perolehan aset tetap | (99.063.468) | 8 | (1.707.266.293) | Acquisition of property and equipment |
| Penerimaan dari penjualan aset tetap | - | | 22.406.250 | Proceeds from sale of property and equipment |
| Arus kas neto digunakan untuk aktivitas investasi | <u>(6.861.000.516)</u> | | <u>(26.760.877.243)</u> | Net cash flows used for investing activities |
| ARUS KAS DARI AKTIVITAS PENDANAAN | | | | CASH FLOWS FROM FINANCING ACTIVITIES |
| Penerimaan pinjaman dari pihak ketiga | 2.958.000.000 | 17 | - | - Loans from third parties |
| Tambahan modal disetor entitas anak | 2.842.000.000 | | 2.450.000.000 | Additional paid-in capital of subsidiaries |
| Pembayaran liabilitas sewa | (1.486.918.660) | 16b | (395.833.333) | Payment of lease liabilities |
| Pembayaran utang pembiayaan | (352.213.743) | 15 | (313.419.845) | Payment of financing payable |
| Penerimaan pinjaman dari lembaga keuangan non-bank | - | 10 | 2.000.000.000 | Proceeds from loans from non-bank financial institutions |
| Tambahan modal disetor melalui pelaksanaan waran | - | 21 | 12.305.469 | Additional paid-in capital through exercised warrants |
| Penerbitan saham melalui pelaksanaan waran | - | 19 | 336.215 | Issuance of share through exercised warrants |
| Pembayaran utang lain-lain dari pihak berelasi | - | | (1.004.889) | Payment of other payables to related parties |
| Arus kas neto diperoleh dari aktivitas pendanaan | <u>3.960.867.597</u> | | <u>3.752.383.617</u> | Net cash flows provided by financing activities |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to the consolidated financial statements which are an integral part of the consolidated financial statements.

PT WIR ASIA Tbk
 DAN ENTITAS ANAKNYA
 Laporan Arus Kas Konsolidasian Interim
 Untuk Periode Tiga Bulan yang Berakhir
 Tanggal 31 Maret 2024 dan 2023
 (Angka-angka Disajikan dalam Rupiah,
 kecuali Dinyatakan Lain)

PT WIR ASIA Tbk
 AND ITS SUBSIDIARIES
 Interim Consolidated Statements of Cash Flows
 For The Three-Month Periods Ended
 March 31, 2024 and 2023
 (Figures are Presented in Rupiah,
 unless Otherwise stated)

| | <u>31 Maret 2024/ March 31, 2024</u> | Catatan/ Notes | <u>31 Maret 2023/ March 31, 2023</u> | |
|-------------------------------------|--|-------------------|--|--|
| KENAIKAN NETO KAS DAN SETARA KAS | (16.543.387.524) | | 2.323.318.057 | NET INCREASE IN CASH AND CASH EQUIVALENTS |
| KAS DAN SETARA KAS AWAL PERIODE | <u>123.371.807.984</u> | | <u>119.074.865.224</u> | CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD |
| KAS DAN SETARA KAS AKHIR PERIODE | <u>106.828.420.460</u> | 4 | <u>121.398.183.281</u> | CASH AND CASH EQUIVALENTS AT END OF THE PERIOD |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to the consolidated financial statements which are an integral part of the consolidated financial statements.

1. Umum

a. Pendirian dan Informasi Umum

PT WIR ASIA Tbk (Perusahaan) didirikan berdasarkan Akta Notaris No. 16 tanggal 15 Agustus 2011 yang dibuat dihadapan Musa Muamarta, S.H. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-44786.AH.01.01.TAHUN 2011 tanggal 13 September 2011 dan diumumkan dalam Berita Negara Republik Indonesia No. 90, Tambahan No. 65755 tanggal 9 November 2012.

Anggaran Dasar Entitas Induk telah mengalami beberapa kali perubahan. Terakhir berdasarkan Akta No. 58 tanggal 6 Desember 2023 yang dibuat dihadapan Notaris Jose Dima Satria, S.H., M.Kn., sehubungan dengan peningkatan modal ditempatkan dan disetorkan. Perubahan ini telah diterima dan dicatat dalam *database* sistem administrasi badan hukum di Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia sebagaimana ternyata dalam Surat Penerimaan Pemberitahuan Perubahan Anggaran Dasar Perseroan No. AHU-AH.01.03-0151918 tanggal 6 Desember 2023.

Sesuai dengan Pasal 3 Anggaran Dasar, Entitas Induk bergerak dalam bidang jasa konsultasi manajemen lainnya dan periklanan.

Entitas Induk berdomisili di Jl. Panjang Raya No. 70, Kebon Jeruk, Jakarta Barat. Entitas Induk memulai kegiatan operasi komersilnya pada tahun 2013.

Entitas Induk langsung dan utama dari Entitas Induk adalah PT WIR Global Kreatif, yang didirikan dan berdomisili di Indonesia.

b. Penawaran Umum Saham Entitas Induk

Entitas Induk telah menerima Surat Pernyataan Efektif dari Kepala Eksekutif Pengawas Pasar Modal atas nama Dewan Komisiner Otoritas Jasa Keuangan ("OJK") dengan surat No. S-46/D.04/ 2022 tanggal 25 Maret 2022 untuk melakukan penawaran umum saham kepada masyarakat sebanyak 2.570.799.000 saham dengan nilai nominal Rp5 per saham dengan harga penawaran Rp168 per saham, 23.771.900 saham *Employee Stock Allocation* (ESA) dengan nilai nominal Rp5 per saham dengan harga penawaran Rp168 per saham, dan 771.239.700 Waran Seri I dengan nilai nominal Rp5 per saham dengan harga penawaran Rp188 per saham. Saham-saham tersebut seluruhnya telah dicatatkan pada Bursa Efek Indonesia pada tanggal 4 April 2022.

Berdasarkan surat yang dikeluarkan Biro Administrasi Efek PT Ficomindo Buana Registrar No. 01/CS/FBR-WIRG/X/22 pada tanggal 10 Oktober 2022, Waran Seri I berjumlah 771.239.700 saham dengan nilai nominal Rp5 per saham, dilaksanakan dengan harga penawaran Rp188 per saham. Masa pelaksanaan Waran I berakhir pada tanggal 6 Oktober 2023.

1. General

a. Establishment and General Information

PT WIR ASIA Tbk (the Company) was established on Notarial Deed No. 16 dated August 15, 2011 of Musa Muamarta, S.H. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-44786.AH.01.01.TAHUN 2011 dated September 13, 2011 and was published in the State Gazette of the Republic of Indonesia No. 90, Supplement No. 65755 dated November 9, 2012.

The Company's Articles of Association was amended several times. The latest based on Deed No. 58 dated December 6, 2023 made before Notary Jose Dima Satria, S.H., M.Kn., in connection with the increase of issued and fully paid capital. This change has been received and recorded in the legal entity administration system database at the Ministry of Law and Human Rights of the Republic of Indonesia as evident in the Letter of Acceptance of Notice of Changes to the Company's Articles of Association No. AHU-AH.01.03-0151918 dated December 6, 2023.

In accordance with Article 3 of the Company's Articles of Association, the Company is engaged in other management consultancy services and advertising.

The Company is domiciled at Jl. Panjang Raya No. 70, Kebon Jeruk, West Jakarta. The Company started its commercial operations in 2013.

The Company's immediate and ultimate parent company is PT WIR Global Kreatif, which is established and domiciled in Indonesia.

b. Public Offering of Shares of the Company

The Company had received the Notice of Effectivity No. S-46/D.04/2022 dated March 25, 2022 from Executive Head of Capital Market Supervisory, on behalf of Board of Commissioner of Financial Service Authority ("OJK"), to conduct initial public offering of 2,570,799,000 shares with par value of Rp5 per share, at an offering price of Rp168 per shares, 23,771,900 shares for Employee Stock Allocation (ESA) with par value of Rp5 per share, at an offering price of Rp168 per shares, and 771,239,700 shares for Series I Warrants with par value of Rp5 per share, at an offering price of Rp188 per share. All shares were listed in the Indonesia Stock Exchange on April 4, 2022.

According to the letter issued by Securities Administration Bureau PT Ficomindo Buana Registrar No. 01/CS/FBR-WIRG/X/22 dated October 10, 2022, Series I Warrants amounting to a total of 771,239,700 shares with nominal value of Rp5 per share, exercised at offering price of Rp188 per share. The exercise period of Warrant Series I expired on October 6, 2023.

**PT WIR ASIA Tbk
DAN ENTITAS ANAKNYA**
Catatan atas Laporan Keuangan Konsolidasian Interim
Pada Tanggal 31 Maret 2024 dan 31 Desember 2023 Serta
Untuk Periode Tiga Bulan Yang Berakhir Pada Tanggal
31 Maret 2024 dan 2023
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)

**PT WIR ASIA Tbk
AND ITS SUBSIDIARIES**
Notes to Interim Consolidated Financial Statement
As at March 31, 2024 And December 31, 2023
And For The Three-Month Periods Ended
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Berdasarkan surat yang dikeluarkan Bursa Efek Indonesia No. Peng-P-00295/BEI.PP3/03-2023 pada tanggal 28 Maret 2023, MESOP tahap 1 berjumlah 233.709.000 saham dengan nilai nominal Rp5 per saham, dilaksanakan dengan harga penawaran Rp152 per saham. Masa pelaksanaan MESOP tahap 1 tanggal 10 April 2023 sampai dengan 29 Mei 2024.

According to the letter issued by Indonesia Stock Exchange No. Peng-P-00295/BEI.PP3/03-2023 dated March, 28, 2023, MESOP phase 1 amounting to 233,709,000 shares with nominal value of Rp5 per share, exercised at offering price of Rp152 per share. The exercise of MESOP phase 1 period is April 10, 2023 to May 29, 2024.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, Entitas Induk memiliki sebanyak 11.938.622.394 saham yang ditempatkan dan disetor penuh, telah dicatatkan pada Bursa Efek Indonesia (BEI).

As at March 31, 2024 and December 31, 2023, the Company has 11,938,622,394 issued and fully paid shares, which have been listed in the Indonesia Stock Exchange (IDX).

c. Entitas Anak

Laporan keuangan konsolidasian interim meliputi laporan keuangan Entitas Induk dan Entitas Anak (secara kolektif disebut sebagai "Grup") dimana Entitas Induk memiliki pengendalian secara langsung dengan rincian sebagai berikut:

c. The Subsidiaries

The interim consolidated financial statements include the financial statements of the Company and its Subsidiaries (collectively referred to as "Group") that are controlled by the Company directly with the following details:

| Entitas Anak/ Subsidiaries | Domisili/ Domicile | Persentase Kepemilikan/ Percentage of Ownership | | Tahun Beroperasi Komersial/ Start of Commercial Operations | Total Aset/ Total Assets | |
|---|-----------------------|--|--------|--|----------------------------------|--|
| | | 2024 | 2023 | | 31 Maret 2024/ March 31, 2024 | 31 Desember 2023/ December 31, 2023 |
| <u>Langsung dari Entitas Induk/Directly through the Company</u> | | | | | | |
| PT Vatar Media Raya (VMR) | Jakarta | 99,99% | 99,99% | 2014 | 277.435.716.731 | 254.393.170.149 |
| PT Are Teknologi Kreasi (ATK) | Jakarta | 99,99% | 99,99% | 2015 | 386.282.919.710 | 345.651.322.531 |
| PT Tiga Akar Mimpi (TAM) | Jakarta | 99,99% | 99,99% | 2015 | 338.939.897.486 | 294.313.388.033 |
| <u>Tidak langsung melalui TAM/Indirectly through TAM</u> | | | | | | |
| PT Jendela Prima Indonesia (JPI) | Bekasi | 51,00% | 51,00% | 2016 | 10.820.570.694 | 12.782.758.003 |
| PT Boga Akar Mimpi (BAM) | Jakarta | 55,00% | 55,00% | - | 3.411.054.745 | 3.378.506.800 |
| PT Horeca Akar Mimpi (HAM) | Jakarta | 97,50% | 97,50% | 2022 | 226.818.971.262 | 179.102.448.677 |
| PT Awadah Akar Mimpi (AAM) | Jakarta | 51,00% | 51,00% | 2019 | 739.898.152 | 832.887.098 |
| <u>Tidak langsung melalui ATK/Indirectly through ATK</u> | | | | | | |
| PT Mata Nilai Republik (MNR) | Jakarta | 51,00% | 51,00% | 2019 | 250.109.205.140 | 187.439.474.907 |
| <u>Tidak langsung melalui VMR/Indirectly through VMR</u> | | | | | | |
| PT Awadah Media Raya (AMR) | Jakarta | 51,00% | 51,00% | - | 937.816.661 | 950.899.332 |
| PT Vatar Media Teknologi (VMT) | Jakarta | 51,00% | 51,00% | - | 857.496.272 | 900.774.716 |
| <u>Tidak langsung melalui MNR/Indirectly through MNR</u> | | | | | | |
| PT Metaverse Indonesia Makmur (MIM) | Jakarta | 51,00% | 51,00% | 2022 | 62.515.198.282 | 59.929.210.917 |

PT Vatar Media Raya (VMR)

VMR didirikan berdasarkan Akta Notaris Musa Muamarta, S.H. No. 18 tanggal 15 April 2014. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-06153.40.10.2014 tanggal 28 April 2014 dan diumumkan dalam Berita Negara Republik Indonesia No. 28, Tambahan No. 9894 Tahun 2015.

PT Vatar Media Raya (VMR)

VMR was established based on Notarial Deed No. 18 dated April 15, 2014 of Musa Muamarta, S.H. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-06153.40.10.2014 dated April 28, 2014 and was published in the State Gazette of the Republic of Indonesia No. 28, Supplement No. 9894 Year 2015.

Berdasarkan Akta Notaris Musa Muamarta, S.H., No. 101 tanggal 31 Juli 2018, Entitas Induk melakukan pembelian saham VMR dari PT Terebinth Indonesia Raya, Angela Lestari Widjaja dan Lukas Limanjaya masing-masing sebanyak 6.299 lembar saham, 350 lembar saham, dan 350 lembar saham atau setara dengan Rp629.900.000, Rp35.000.000, dan Rp35.000.000. Kepemilikan saham Entitas Induk pada VMR menjadi 99,99%.

Based on Notarial Deed No. 101 dated July 31, 2018 of Musa Muamarta, S.H., the Company purchased shares of VMR from PT Terebinth Indonesia Raya, Angela Lestari Widjaja and Lukas Limanjaya amounting to 6,299 shares, 350 shares, and 350 shares, respectively, or equivalent to Rp629,900,000, Rp35,000,000, and Rp35,000,000, respectively. The Company's ownership in VMR became 99.99%.

Berdasarkan Akta Notaris Musa Muamarta, S.H., No. 28 pada tanggal 9 Oktober 2019, Entitas Induk menjual kepemilikan saham di VMR kepada Lukas Limanjaya dan Angela Lestari Widjaja masing-masing sebanyak 350 lembar saham atau setara dengan Rp35.000.000. Kepemilikan saham Entitas Induk pada VMR menjadi 89,99%.

Berdasarkan Akta Notaris Minar Siahaan S.H., M.Kn, No. 14 pada tanggal 22 Desember 2021, Entitas Induk melakukan pembelian saham VMR dari Angela Lestari Widjaja dan Lukas Limanjaya masing-masing sebanyak 350 lembar saham dan 350 lembar saham atau setara dengan Rp35.000.000 dan Rp35.000.000. Kepemilikan saham Entitas Induk pada VMR menjadi 99,99%.

Berdasarkan Akta Notaris No. 130 tanggal 13 April 2022 oleh Jose Dima Satria, S.H., M.Kn., VMR mengubah modal dasar dari Rp700.000.000 menjadi Rp160.450.000.000 dengan nilai nominal sebesar Rp100.000 per saham. Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0030222.AH.01.02.TAHUN 2022 tanggal 26 April 2022. Peningkatan lembar saham diambil seluruhnya oleh Entitas induk, sehingga kepemilikan saham Entitas Induk pada VMR setara 99,99%.

Berdasarkan Akta Notaris No. 31 tanggal 30 Juni 2022 oleh Minar Siahaan, S.H., M.Kn., VMR mengubah modal dasar dari Rp160.450.000.000 menjadi Rp200.000.000.000 dengan nilai nominal sebesar Rp100.000 per saham. Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0047292.AH.01.02.TAHUN 2022 tanggal 8 Juli 2022. Peningkatan lembar saham diambil seluruhnya oleh Entitas induk, sehingga kepemilikan saham Entitas Induk pada VMR setara 99,99%.

VMR bergerak dalam bidang aktivitas konsultasi komputer dan manajemen fasilitas komputer lainnya, *portal web* dan/atau *platform digital* dengan tujuan komersial, periklanan. VMR berdomisili di Jakarta dan mulai beroperasi pada tahun 2014.

PT Are Teknologi Kreasi (ATK)

ATK didirikan berdasarkan Akta Notaris Musa Muamarta, S.H., No. 37 tanggal 30 September 2015. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-2459077.AH.01.01.TAHUN 2015 tanggal 2 Oktober 2015 dan diumumkan dalam Berita Negara Republik Indonesia No. 055, Tambahan No. 023051 tanggal 12 Juli 2022. Entitas Induk melakukan penyertaan saham dengan mengambil saham baru yang diterbitkan oleh ATK sebanyak 900 lembar saham atau setara dengan Rp900.000.000, sehingga kepemilikan saham Entitas Induk pada ATK menjadi 90,00%.

Based on Notarial Deed No. 28 dated October 9, 2019 of Musa Muamarta, S.H., the Company sold its ownership in VMR to Lukas Limanjaya and Angela Lestari Widjaja each amounting to 350 shares or equivalent to Rp35,000,000. The Company's ownership in VMR became 89.99%.

Based on Notarial Deed No. 14 dated December 22, 2021 of Minar Siahaan S.H., M.Kn, the Company purchased shares of VMR from Angela Lestari Widjaja and Lukas Limanjaya amounting to 350 shares and 350 shares, respectively, or equivalent to Rp35,000,000 and Rp35,000,000 respectively. The Company's ownership in VMR became 99.99%.

Based on Notaris Deed No. 130 dated April 13, 2022 by Jose Dima Satria, S.H., M.Kn., VMR changed the share capital from Rp700,000,000 to Rp160,450,000,000 with par value amounted Rp100,000 per share. Such amendment was approved by the Minister of Human Right of the Republic of Indonesia based on Decision Letter No. AHU-0030222.AH.01.02.TAHUN 2022 dated April 26, 2022. Increase of issued and fully paid were all taken by the Company, so that the shares owned by the Company in VMR are equal to 99.99%.

Based on Notaris Deed No. 31 dated June 30, 2022 by Minar Siahaan, S.H., M.Kn., VMR changed the share capital from Rp160,450,000,000 to Rp200,000,000,000 with par value amounted Rp100,000 per share. Such amendment was approved by the Minister of Human Right of the Republic of Indonesia based on Decision Letter No. AHU-0047292.AH.01.02.TAHUN 2022 dated July 8, 2022. Increase of issued and fully paid were all taken by the Company, so that the shares owned by the Company in VMR are equal to 99.99%.

VMR is engaged in computer consulting activities and management of other computer facilities, web portals and/or digital platforms for commercial purposes, advertising. VMR is domiciled in Jakarta and started its operations in 2014.

PT Are Teknologi Kreasi (ATK)

ATK was established based on Notarial Deed No. 37 dated September 30, 2015 of Musa Muamarta, S.H. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-2459077.AH.01.01.TAHUN 2015 dated October 2, 2015 and was published in the State Gazette of the Republic of Indonesia No. 055, Supplement No. 023051 dated July 12, 2022. The Company invested shares by acquiring new shares of ATK amounting to 900 shares or equivalent to Rp900,000,000, therefore the Company's ownership in ATK became 90.00%.

Berdasarkan Akta Notaris Erlinda Ridwan Prasetyo, S.H., M.Kn., No. 19 tanggal 30 Maret 2017, Entitas Induk menjual kepemilikan saham di ATK ke PT Global Basket Mulia Investama sebanyak 30 lembar saham atau setara dengan Rp30.000.000, sehingga kepemilikan saham Entitas Induk pada ATK menjadi 87,00%.

Berdasarkan Akta Notaris Tri Theresa Tarigan, S.H., M.Kn., No. 1 tanggal 1 Agustus 2018, Entitas Induk membeli kembali 129 lembar saham ATK yang terdiri dari 30 lembar saham dari PT Global Basket Mulia Investama, 30 lembar saham dari Michel Budi Wirjatmo, 30 lembar saham dari Daniel Surya Wirjatmo, 29 lembar saham dari Philip Cahyono, 5 lembar saham dari Jeffrey Budiman dan 5 lembar saham dari Peter Setiawan, sehingga kepemilikan saham Entitas Induk pada ATK menjadi sebesar 99,90%.

Berdasarkan Akta Notaris Musa Muamarta, S.H., No. 29 pada tanggal 9 Oktober 2019, Entitas Induk menjual kepemilikan saham di ATK kepada Lukas Limanjaya dan Angela Lestari Widjaja masing-masing sebesar 50 lembar saham dan 25 lembar saham setara dengan Rp50.000.000 dan Rp25.000.000. Kepemilikan saham Entitas Induk pada ATK menjadi 92,40%.

Berdasarkan Akta Notaris No. 13 tanggal 21 Desember 2021 oleh Minar Siahaan S.H., M.Kn, Entitas Induk melakukan pembelian saham ATK Angela Lestari Widjaja dan Lukas Limanjaya masing-masing sebanyak 25 lembar saham dan 50 lembar saham atau setara dengan Rp25.000.000 dan Rp50.000.000. Kepemilikan saham Entitas Induk pada ATK menjadi 99,90%.

Perubahan ini telah diterima dan dicatat dalam database sistem administrasi badan hukum di Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Penerimaan Pemberitahuan Perubahan Data Perseroan No. AHU-AH.01.03-0000128 tanggal 3 Januari 2022

Berdasarkan Akta Notaris No. 129 dari Jose Dima Satria, S.H., M.Kn., tanggal 13 April 2022, para pemegang saham ATK memberikan persetujuan untuk:

1. Meningkatkan modal dasar ATK dari sebesar Rp4.000.000.000 menjadi Rp56.000.000.000.
2. Meningkatkan modal disetor dan ditempatkan ATK dari Rp1.000.000.000 menjadi Rp56.000.000.000 dengan cara penerbitan sebanyak 55.000 lembar saham baru yang akan diambil bagian seluruhnya oleh Entitas Induk.
3. Menyetujui perubahan ketentuan Pasal 4 ayat 1 dan ayat 2 anggaran dasar:
 - a) Modal dasar ATK berjumlah Rp56.000.000.000 terbagi atas 56.000 lembar saham masing-masing saham bernilai nominal sebesar Rp1.000.000.
 - b) Dari modal dasar tersebut telah ditempatkan dan disetor 100% atau sejumlah 56.000 lembar saham dengan nilai nominal Rp56.000.000.000.

Based on Notarial Deed No. 19 dated March 30, 2017 of Erlinda Ridwan Prasetyo, S.H., M.Kn., the Company sold its ownership in ATK to PT Global Basket Mulia Investama amounting to 30 shares or equivalent to Rp30,000,000, therefore the Company's ownership in ATK became 87.00%.

Based on Notarial Deed No. 1 dated August 1, 2018 of Tri Theresa Tarigan, S.H., M.Kn., the Company repurchased 129 shares of ATK which consist, 30 shares from PT Global Basket Mulia Investama, 30 shares from Michel Budi Wirjatmo, 30 shares from Daniel Surya Wirjatmo, 29 shares from Philip Cahyono, 5 shares from Jeffrey Budiman and 5 shares from Peter Setiawan, therefore the Company's ownership in ATK became 99.90%.

Based on Notarial Deed No. 29 dated October 9, 2019 of Musa Muamarta, S.H., the Company sold its ownership in ATK to Lukas Limanjaya and Angela Lestari Widjaja amounting to 50 shares and 25 shares, respectively, or equivalent to Rp50,000,000 and Rp25,000,000, respectively. The Company's ownership in ATK became 92.40%.

Based on Notarial Deed No. 13 dated December 21, 2021 by Minar Siahaan S.H., M.Kn, the Company purchased shares of ATK from Angela Lestari Widjaja and Lukas Limanjaya amounting to 25 shares and 50 shares, respectively, or equivalent to Rp25,000,000 and Rp50,000,000, respectively. The Company's ownership in ATK became 99.90%.

Such an amendment has been received and recorded in the legal entity administration system database at the Minister of Human Right of the Republic of Indonesia based on the Letter of Acceptance of Notice of Changes to the Company's Data No. AHU-AH.01.03-0000128 dated January 3, 2022.

Based on Notarial Deed No. 129 dated April 13, 2022 of Jose Dima Satria, S.H., M.Kn., the shareholders of ATK has given its approval for:

1. Increase ATK's authorized share capital from Rp4,000,000,000 to Rp56,000,000,000.
2. Increase ATK's paid-in capital and Issued from Rp1,000,000,000 to Rp56,000,000,000 by way of issuance 55,000 new shares which will be taken entirely by the Company.
3. Approve the amendment of Article 4 paragraph 1 and paragraph 2 of the articles of association:
 - a) ATK's authorized share capital amounted to Rp56,000,000,000 divided into 56,000 shares each share having par value Rp1,000,000.
 - b) From authorized shares, the issued and fully paid is 100% or amounted to 56,000 shares with par value Rp56,000,000,000.

Sehingga kepemilikan saham Entitas Induk pada ATK menjadi sebesar 99,99%.

Therefore the Company's ownership in ATK became 99.99%.

Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0030196.AH.01.02. TAHUN 2022 tanggal 26 April 2022.

This amendment has been approved by the Minister of Law and Human Rights of the Republic of Indonesia based on Decree No. AHU-0030196.AH.01.02. TAHUN 2022, dated April 26, 2022.

ATK bergerak dalam aktivitas konsultasi komputer dan manajemen komputer lainnya, *portal web* dan/atau *platform digital* dengan tujuan komersial, periklanan, dan aktivitas pengembangan video game dan berdomisili di Jakarta. ATK mulai beroperasi pada tahun 2015.

ATK is engaged in computer consulting and other computer facility management activities, web portals and/or digital platform with commercial purpose, advertising, and video game development and is domiciled in Jakarta. ATK started its operations in 2015.

PT Tiga Akar Mimpi (TAM)

PT Tiga Akar Mimpi (TAM)

TAM didirikan berdasarkan Akta Notaris Musa Muamarta, S.H., No. 7 tanggal 10 Juli 2014. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-18882.40.10.2014 tanggal 23 Juli 2014 dan diumumkan dalam Berita Negara Republik Indonesia No. 104, Tambahan No. 72103 tanggal 30 Desember 2014.

TAM was established based on Notarial Deed No. 7 dated July 10, 2014 of Musa Muamarta, S.H. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-18882.40.10.2014 dated July 23, 2014 and was published in the State Gazette of the Republic of Indonesia No. 104, Supplement No. 72103 dated December 30, 2014.

Berdasarkan Akta Notaris Musa Muamarta, S.H., No. 102 tanggal 31 Juli 2018, seluruh pemegang saham TAM kecuali Philip Cahyono menjual seluruh kepemilikan sahamnya pada Entitas Induk, yaitu sebanyak 1.800 lembar saham atau setara dengan Rp1.800.000.000. Entitas Induk juga membeli 599 lembar saham TAM yang dimiliki oleh Philip Cahyono atau setara dengan Rp599.000.000. Kepemilikan saham Entitas Induk pada TAM menjadi 99,96%.

Based on Notarial Deed No. 102 dated July 31, 2018 of Musa Muamarta, S.H., all TAM's shareholders except Philip Cahyono sold all of their ownership to the Company amounting to 1,800 shares or equivalent to Rp1,800,000,000. The Company also purchased shares of TAM owned by Philip Cahyono amounting to 599 shares or equivalent to Rp599,000,000. Therefore, the Company's ownership in TAM became 99.96%.

Berdasarkan Akta Notaris Musa Muamarta, S.H., No. 27 tanggal 9 Oktober 2019, Entitas Induk menjual kepemilikan saham TAM ke Angela Lestari Widjaja sebanyak 120 lembar saham atau setara dengan Rp120.000.000, sehingga kepemilikan saham Entitas Induk pada TAM menjadi 94,96%.

Based on Notarial Deed No. 27 dated October 9, 2019 of Musa Muamarta, S.H., the Company sold its ownership in TAM to Angela Lestari Widjaja amounting to 120 shares or equivalent to Rp120,000,000, therefore the Company's ownership in TAM became 94.96%.

Berdasarkan Akta Notaris No. 15 tanggal 22 Desember 2021 oleh Minar Siahaan S.H., M.Kn, Entitas Induk melakukan pembelian saham TAM dari Angela Lestari Widjaja sebanyak 120 lembar saham atau setara dengan Rp120.000.000. Kepemilikan saham Entitas Induk pada TAM menjadi 99,96%.

Based on Notarial Deed No. 15 dated December 22, 2021 by Minar Siahaan S.H., M.Kn, the Company purchased shares of TAM from Angela Lestari Widjaja amounting to 120 shares or equivalent to Rp120,000,000. The Company's ownership in TAM became 99.96%.

Berdasarkan Keputusan Sirkuler pemegang saham Entitas Induk, sebagaimana telah diaktakan melalui Akta Notaris No. 131 dari Jose Dima Satria, S.H., M.Kn., tanggal 13 April 2022, para pemegang saham TAM memberikan persetujuan untuk:

Based on the Circular Decision of the shareholders of the Company, which was notarized by Notarial Deed No. 131 dated April 13, 2022 of Jose Dima Satria, S.H., M.Kn., the shareholders of TAM has given its approval for:

1. Meningkatkan modal dasar TAM dari sebesar Rp9.600.000.000 menjadi Rp92.500.000.000.
2. Meningkatkan modal disetor dan ditempatkan TAM dari Rp2.400.000.000 menjadi Rp92.500.000.000 dengan cara penerbitan sebanyak 90.100 lembar saham baru yang akan diambil bagian seluruhnya oleh Entitas Induk.

1. Increase TAM's authorized share capital from Rp9,600,000,000 to Rp92,500,000,000.
2. Increase TAM's paid-in capital and Issued from Rp2,400,000,000 to Rp92,500,000,000 by way of issuance 90,100 new shares which will be taken entirely by the Company.

3. Menyetujui perubahan ketentuan Pasal 4 ayat 1 dan ayat 2 anggaran dasar:
 - a. Modal dasar TAM berjumlah Rp92.500.000.000 terbagi atas 92.500 lembar saham masing-masing saham bernilai nominal sebesar Rp1.000.000.
 - b. Dari modal dasar tersebut telah ditempatkan dan disetor 100% atau sejumlah 92.500 lembar saham dengan nilai nominal Rp92.500.000.000.

Sehingga kepemilikan saham Entitas Induk pada TAM menjadi sebesar 99,99%.

Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0031915.AH.01.02.TAHUN 2022 tanggal 9 Mei 2022.

TAM bergerak dalam aktivitas konsultasi komputer dan manajemen fasilitas komputer lainnya, *portal web* dan/atau *platform digital* dengan tujuan komersial, periklanan dan berdomisili di Jakarta. TAM mulai beroperasi pada tahun 2015.

PT Jendela Prima Indonesia (JPI)

JPI didirikan berdasarkan Akta Notaris Rosliana S.H., No. 3 tanggal 4 Februari 2016. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0009642.AH.01.01.TAHUN 2016 tanggal 22 Februari 2016 dan diumumkan dalam Berita Negara Republik Indonesia No. 051, Tambahan No. 021235 tanggal 28 Juni 2022. Berdasarkan Akta No. 47 tanggal 20 Agustus 2019, TAM melakukan penyertaan saham melalui pembelian atau pengalihan saham, yang diterbitkan oleh JPI sebanyak 200 lembar saham atau setara dengan Rp200.000.000 sehingga kepemilikan saham TAM pada JPI menjadi 40,00%.

Berdasarkan Akta Notaris Resnizar, S.H., M.H., No. 31 pada tanggal 30 Agustus 2019, TAM melakukan pembelian saham JPI dari Gogot Tri Iswahyudi sebanyak 55 lembar saham atau setara dengan Rp55.000.000. Kepemilikan saham TAM pada JPI menjadi 51,00%.

Berdasarkan Akta Notaris No. 4 tanggal 9 Desember 2021, JPI bergerak dalam bidang Perdagangan eceran melalui media untuk barang campuran, *portal web* dan/atau *platform digital* dengan tujuan komersial.

Berdasarkan Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa No. 61 tanggal 23 Februari 2023 dari Notaris Rita Permanasari, S.H., perubahan nama Entitas Anak dari PT Jendela Pulsa Indonesia menjadi PT Jendela Prima Indonesia disetujui.

Akta tersebut telah diberitahukan kepada Menteri Hukum dan Hak Asasi Manusia Republik Indonesia, dan disahkan serta dicatat berdasarkan surat No. AHU-0012438.AH.01.02.TAHUN 2023 tanggal 25 Februari 2023.

3. Approve the amendment of Article 4 paragraph 1 and paragraph 2 of the articles of association:
 - a. TAM's authorized share capital amount to Rp92,500,000,000 divided into 92,500 shares each share having par value Rp1,000,000.
 - b. From authorized shares, the Issued and fully paid is 100% or amounted to 92,500 shares with par value Rp92,500,000,000.

Therefore the Company's ownership in TAM became 99.99%.

This amendment has been approved by the Minister of Law and Human Rights of the Republic of Indonesia based on Decree No. AHU-0031915.AH.01.02.TAHUN 2022, May 9, 2022.

TAM is engaged in computer consulting and other computer facility management activities, web portals and/or digital platform with commercial purposes, advertising and is domiciled in Jakarta. TAM started its operations in 2015.

PT Jendela Prima Indonesia (JPI)

JPI was established based on Notarial Deed No. 3 dated February 4, 2016 of Rosliana, S.H. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0009642.AH.01.01.TAHUN 2016 dated February 22, 2016 and was published in the State Gazette of the Republic of Indonesia No. 051, Supplement No. 021235 dated June 28, 2022. Based on Notarial Deed No. 47 dated August 20, 2019, TAM invested shares by acquiring shares of JPI amounting to 200 shares or equivalent to Rp200,000,000, therefore TAM's ownership in JPI became 40.00%.

Based on Notarial Deed No. 31 dated August 30, 2019 of Resnizar, S.H., M.H., TAM purchased shares of JPI from Gogot Tri Iswahyudi amounting to 55 shares or equivalent to Rp55,000,000. TAM's ownership in JPI became 51.00%.

Based on Notarial Deed No. 4 dated December 9, 2021, JPI is engaged in retail trade through media for mixed goods, web portal and/or digital platform with commercial purposes.

Based on Notarial Deed of Statement of Resolutions of the Extraordinary General Meeting of Shareholders No. 61 dated February 23, 2023 from Notary Rita Permanasari, S.H., to change the Subsidiary's name from PT Jendela Pulsa Indonesia to PT Jendela Prima Indonesia was agreed.

The deed was notified to the Ministry of Law and Human Rights of the Republic of Indonesia, and has been approved and recorded through Decision Letter No. AHU-0012438.AH.01.02.TAHUN 2023 dated February 25, 2023.

JPI berdomisili di Bekasi dan mulai beroperasi pada tahun 2016.

JPI is domiciled in Bekasi and started operations in 2016.

PT Boga Akar Mimpi (BAM)

PT Boga Akar Mimpi (BAM)

BAM didirikan berdasarkan Akta Notaris No. 18 tanggal 3 Oktober 2019 yang dibuat di hadapan Sri Juwariyati, S.H., M.Kn. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0054945.AH.01.01.TAHUN 2019 tanggal 22 Oktober 2019 dan diumumkan dalam Berita Negara Republik Indonesia No. 52, Tambahan No. 021484 tanggal 1 Juli 2022. Berdasarkan akta tersebut TAM melakukan penyertaan saham dengan mengambil saham baru yang diterbitkan oleh BAM sebesar 55,00% setara dengan 1.650 lembar saham dan sebesar Rp1.650.000.000.

BAM was established based on Notarial Deed No. 18 dated October 3, 2019 of Sri Juwariyati, S.H., M.Kn. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0054945.AH.01.01.TAHUN 2019 dated October 22, 2019 and was published in the State Gazette of the Republic of Indonesia No. 52, Supplement No. 021484 dated July 1, 2022. Based on Notarial Deed, TAM invested shares by acquiring new shares issued by BAM of 55.00%, equivalent to 1,650 shares and amounting to Rp1,650,000,000.

BAM bergerak dalam bidang perdagangan makanan dan minuman, penyelenggara konveksi dan pameran dagang, serta aktivitas pemrograman dan konsultasi komputer dan berdomisili di Jakarta. BAM belum memulai kegiatan operasi komersialnya.

BAM is engaged in food and beverage trading, organizing conventions and trade shows, as well as programming and computer consulting activities and is domiciled in Jakarta. BAM has not yet started its commercial operations.

PT Horeca Akar Mimpi (HAM)

PT Horeca Akar Mimpi (HAM)

HAM didirikan berdasarkan Akta Notaris No. 59 tanggal 30 Januari 2019 yang dibuat di hadapan Musa Muamarta S.H., Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0007081.AH.01.01.TAHUN 2019 tanggal 11 Februari 2019 dan diumumkan dalam Berita Negara Republik Indonesia No. 54, Tambahan No. 022561 tanggal 8 Juli 2022. Berdasarkan akta tersebut, TAM melakukan penyertaan saham dengan mengambil saham baru yang diterbitkan oleh HAM sebesar 75,00% setara dengan 750 lembar saham dan sebesar Rp750.000.000.

HAM was established based on Notarial Deed No. 59 dated January 30, 2019 of Musa Muamarta S.H., The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0007081.AH.01.01.TAHUN 2019 dated February 11, 2019 and was published in the State Gazette of the Republic of Indonesia No. 54, Supplement No. 022561 dated July 8, 2022. Based on Notarial Deed, TAM invested shares by acquiring new shares issued by HAM of 75.00%, equivalent to 750 shares and amounting to Rp750,000,000.

Berdasarkan Keputusan Sirkuler pemegang Saham HAM, sebagaimana telah diaktakan melalui Akta Notaris No. 28 dari Minar Siahaan, S.H., M.Kn., tanggal 27 Juni 2022 para pemegang saham HAM memberikan persetujuan untuk:

Based on the Circular Decision of the shareholders of HAM, which was notarized by Notarial Deed No. 28 dated June 27, 2022 of Minar Siahaan, S.H., M.Kn., the shareholders of HAM has given its approval for:

1. Menjual 250 saham yang dimiliki oleh PT Adian Inti Investasi kepada PT Reviza Permata Pratama.
2. Menyetujui perubahan susunan Komisaris dan Direksi.

1. Selling 250 shares owned by PT Adian Inti Investasi to PT Reviza Permata Pratama.
2. Agreed the change in Commissioner and Directors.

Berdasarkan Keputusan Sirkuler pemegang saham HAM, sebagaimana telah diaktakan melalui Akta Notaris No. 26 dari Dr. Noor Rohmat, S.H., M.Kn., tanggal 31 Mei 2022, para pemegang saham HAM memberikan persetujuan untuk mengubah maksud dan tujuan kegiatan usaha HAM menjadi:

Based on the Circular Decision of the shareholders of HAM, which was notarized by Notarial Deed No. 26 dated May 31, 2022 of Dr. Noor Rohmat, S.H., M.Kn., the shareholders of HAM has given its approval for change the purposes and objectives HAM's business activities to:

- Berusaha dalam bidang perdagangan;
- Berusaha dalam bidang informasi dan komunikasi; dan
- Berusaha dalam aktivitas profesional, ilmiah dan teknis.

- Engaged in trading;
- Engaged in information and communication; and
- Engaged in professional, scientific and technical activity.

Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0052771.AH.01.02.TAHUN 2022 tanggal 28 Juli 2022.

Such an amendment was approved by the Minister of Human Right of the Republic of Indonesia based on his Decision Letter No. AHU-0052771.AH.01.02.TAHUN 2022 dated July 28, 2022.

Akta tersebut telah ditegaskan kembali melalui Akta Notaris No. 28 dari Dr. Noor Rohmat, S.H., M.Kn., tanggal 29 Juni 2022.

The deed has been reaffirmed through Notary Deed No. 28 of Dr. Noor Rohmat, S.H., M.Kn., June 29, 2022.

Berdasarkan Keputusan Sirkuler pemegang saham HAM, sebagaimana telah diaktakan melalui Akta Notaris No. 2 dari Dr. Noor Rohmat, S.H., M.Kn., tanggal 1 Agustus 2022, para pemegang saham HAM memberikan persetujuan untuk:

Based on the Circular Decision of the shareholders of HAM, which was notarized by Notarial Deed No. 2 dated August 1, 2022 of Dr. Noor Rohmat, S.H., M.Kn., the shareholders of HAM has given its approval for:

- Meningkatkan modal dasar HAM dari sebesar Rp4.000.000.000 menjadi Rp13.000.000.000.
- Meningkatkan modal disetor dan ditempatkan HAM dari Rp1.000.000.000 menjadi Rp10.000.000.000 dengan cara penerbitan sebanyak 9.000 lembar saham baru yang akan diambil bagian seluruhnya oleh TAM.

- Increase HAM's authorized share capital from Rp4,000,000,000 to Rp13,000,000,000.
- Increase HAM paid-in capital and Issued from Rp1,000,000,000 to Rp10,000,000,000 by way of issuance 9,000 new shares which will be taken entirely by TAM.

Sehingga kepemilikan saham TAM pada HAM menjadi 97,50%.

Therefore TAM's ownership in HAM became 97.50%.

Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0054975.AH.01.02.TAHUN 2022 tanggal 4 Agustus 2022.

Such an amendment was approved by the Minister of Human Right of the Republic of Indonesia based on his Decision Letter No. AHU-0054975.AH.01.02.TAHUN 2022 dated August 4, 2022.

HAM mulai beroperasi pada tahun 2022.

HAM started its operations in 2022.

PT Awadah Akar Mimpi (AAM)

PT Awadah Akar Mimpi (AAM)

AAM didirikan berdasarkan Akta Notaris No. 2 tanggal 2 Desember 2019 yang dibuat di hadapan Tri Theresa Tarigan, S.H., M.Kn. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0064941.AH.01.01.TAHUN 2019 tanggal 6 Desember 2019. Berdasarkan akta tersebut TAM melakukan penyertaan saham dengan mengambil saham baru yang diterbitkan oleh AAM sebesar 51,00% setara dengan 510.000 lembar saham dan sebesar Rp510.000.000.

AAM was established based on Notarial Deed No. 2 dated December 2, 2019 of Tri Theresa Tarigan, S.H., M.Kn. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0064941.AH.01.01.TAHUN 2019 dated December 6, 2019. Based on Notarial Deed, TAM invested shares by acquiring new shares issued by AAM of 51.00%, equivalent to 510,000 shares and amounting to Rp510,000,000.

AAM bergerak dalam bidang aktivitas konsultasi komputer dan manajemen fasilitas komputer lainnya, *portal web* dan/atau *platform digital* dengan tujuan komersial periklanan, aktivitas konsultasi bisnis dan broker bisnis dan berdomisili di Jakarta. AAM mulai beroperasi pada tahun 2019.

AAM is engaged in computer consulting and other computer facility management activities, web portals and/or digital platform with commercial purpose, advertising, business consulting and business brokerage activities and is domiciled in Jakarta. AAM started its operations in 2019.

PT Mata Nilai Republik (MNR)

PT Mata Nilai Republik (MNR)

MNR didirikan berdasarkan Akta Notaris No. 1 tanggal 13 Juni 2019 yang dibuat di hadapan Tri Theresa Tarigan, S.H., M.Kn. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0029652.AH.01.01.TAHUN 2019 tanggal 22 Juni 2019. Berdasarkan akta tersebut ATK melakukan penyertaan saham dengan mengambil saham baru yang diterbitkan oleh MNR sebesar 99,99% setara dengan 49.999 lembar saham dan sebesar Rp4.999.900.000.

MNR was established based on Notarial Deed No. 1 dated June 13, 2019 of Tri Theresa Tarigan, S.H., M.Kn. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0029652.AH.01.01.TAHUN 2019 dated June 22, 2019. Based on Notarial Deed, ATK invested shares by acquiring new shares issued by MNR of 99.99%, equivalent to 49,999 shares and amounting to Rp4,999,900,000.

Berdasarkan Akta Notaris No. 8 tanggal 18 November 2021 oleh Minar Siahaan S.H., M.Kn, pemegang saham MNR memutuskan, antara lain:

Based on Notarial Deed No. 8 dated November 18, 2021 by Minar Siahaan S.H., M.Kn, MNR's shareholder determines as follows:

- Memberikan persetujuan atas pengalihan 1 lembar saham milik Philip Cahyono kepada ATK.
- Menyetujui meningkatkan modal ditempatkan dan disetor MNR dari semula 50.000 lembar saham atau sebesar Rp5.000.000.000 menjadi 98.039 lembar saham atau sebesar Rp9.803.900.000 dengan menyeter kembali saham dalam simpanan (*portopel*) sebanyak 48.039 saham atau sebesar Rp4.803.900.000.
- Memberikan persetujuan atas saham baru yang dikeluarkan dan diambil seluruhnya oleh Tri Ramadi dengan nilai penyertaan sebesar Rp4.803.900.000.

Sehingga kepemilikan saham ATK pada MNR menjadi 51%.

Perubahan ini telah diterima dan dicatat dalam database sistem administrasi badan hukum di Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Penerimaan Pemberitahuan Perubahan Anggaran Dasar Perseroan No. AHU-AH.01.03-0482685 tanggal 8 Desember 2021.

Berdasarkan Akta Notaris No. 1 tanggal 4 Juli 2022 oleh Ratna Sari Utama S.H., M.Kn., M.M, pemegang saham MNR memutuskan, antara lain:

- Mengubah dan menyesuaikan maksud dan tujuan kegiatan usaha menjadi bergerak dalam bidang aktivitas konsultasi manajemen lainnya, aktivitas pengembangan *video game*, periklanan, aktivitas konsultasi komputer dan manajemen fasilitas komputer lainnya, *portal web* dan/atau *platform digital* dengan tujuan komersial.
- Menyetujui meningkatkan modal ditempatkan dan disetor MNR dari semula 98.039 lembar saham atau sebesar Rp9.803.900.000 menjadi 149.039 lembar saham atau sebesar Rp14.903.900.000.
- Memberikan persetujuan atas saham baru, yang dikeluarkan, diambil masing-masing oleh ATK sebanyak 26.010 lembar saham atau sebesar Rp2.601.000.000 dan Tri Ramadi sebanyak 24.990 lembar saham atau sebesar Rp2.499.000.000.

Perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0046301.AH.01.02. TAHUN 2022 tanggal 6 Juli 2022.

Kepemilikan saham ATK pada MNR tetap sebesar 51%.

MNR bergerak dalam bidang aktivitas konsultasi manajemen lainnya, aktivitas pengembangan *video game*, periklanan, aktivitas konsultasi komputer dan manajemen fasilitas komputer lainnya, *portal web* dan/atau *platform digital* dengan tujuan komersial dan berdomisili di Jakarta. MNR mulai beroperasi pada tahun 2019.

- Agreed to transfer 1 shares owned by Philip Cahyono to ATK.
- Agreed to increase MNR's issued and paid-in capital from initially 50,000 shares or amounted to Rp5,000,000,000 into 98,039 shares or amounted to Rp9,803,900,000 by issuing shares in deposits (*portopel*) amounting to 48,039 shares or equivalent to Rp4,803,900,000.
- Agreed to issued new shares which is taken entirely by Tri Ramadi with an investment value of Rp4,803,900,000.

Therefore ATK's ownership in MNR became 51%.

Such an amendment has been received and recorded in the legal entity administration system database at the Minister of Human Right of the Republic of Indonesia based on the Letter of Acceptance of Notice of Changes to the Company's Articles of Association No. AHU-AH.01.03-0482685 dated December 8, 2021.

Based on Notarial Deed No. 1 dated July 4, 2022 by Ratna Sari Utama S.H., M.Kn., M.M, MNR's shareholders determines as follows:

- Change and adjust the purpose and objectives of business activities to be engaged in other management consulting activities, video game development activities, advertising, computer consulting activities and other computer facility management activities, web portals and/or digital platforms for commercial purposes.
- Agreed to increase MNR's issued and paid-in capital from initially 98,039 shares or amounted to Rp9,803,900,000 into 149,039 shares or amounted to Rp14,903,900,000.
- Agreed to issued new shares, which were taken by ATK amounted to 26,010 shares or amounted to Rp2,601,000,000 and Tri Ramadi amounted to 24,990 shares or amounted to Rp2,499,000,000.

This amendment has been approved by the Minister of Law and Human Rights of the Republic of Indonesia based on Decree No. AHU-0046301.AH.01.02. TAHUN 2022 dated July 6, 2022.

Therefore ATK's ownership in MNR is still 51%.

MNR is engaged in other management consulting activities, video game development activities, advertising, computer consulting activities and other computer facility management activities, web portals and/or digital platforms for commercial purposes and is domiciled in Jakarta. MNR started its operations in 2019.

PT Awadah Media Raya (AMR)

AMR didirikan berdasarkan Akta Notaris No. 3 tanggal 2 Desember 2019 yang dibuat di hadapan Tri Theresa Tarigan, S.H., M.Kn. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0065095.AH.01.01.TAHUN 2019 tanggal 6 Desember 2019. Berdasarkan akta tersebut VMR melakukan penyertaan saham dengan mengambil saham baru yang diterbitkan oleh AMR sebesar 51,00% setara dengan 510.000 lembar saham dan sebesar Rp510.000.000.

AMR bergerak dalam bidang aktivitas konsultasi komputer dan manajemen fasilitas komputer lainnya, *portal web* dan/atau *platform digital* dengan tujuan komersial, periklanan, aktivitas konsultasi bisnis dan broker bisnis, aktivitas profesional, ilmiah dan teknis lainnya dan berdomisili di Jakarta. AMR belum memulai kegiatan operasi komersialnya.

PT Vatar Media Teknologi (VMT)

VMT didirikan berdasarkan Akta Notaris No. 12 tanggal 31 Agustus 2020 yang dibuat di hadapan Minar Siahaan, S.H., M.Kn. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0043477.AH.01.01.TAHUN 2020 tanggal 2 September 2020. Berdasarkan akta tersebut VMR melakukan penyertaan saham dengan mengambil saham baru yang diterbitkan oleh VMT sebesar 51,00% setara dengan 510 lembar saham dan sebesar Rp510.000.000.

Berdasarkan Keputusan Sirkuler pemegang Saham VMT, yang telah diaktakan melalui Akta Notaris No. 26 dari Minar Siahaan, S.H., M.Kn., tanggal 22 Juni 2022 para pemegang saham VMT memberikan persetujuan untuk menjual 490 saham yang dimiliki oleh PT Anarya Kreasi Nusantara kepada PT Mandiri Mas.

VMT bergerak dalam bidang Instalasi/pemasangan mesin dan peralatan industri, penerbitan piranti lunak, aktivitas konsultasi komputer dan manajemen fasilitas komputer lainnya, aktivitas pengolahan data, aktivitas *hosting*, *portal web* dan/atau *platform digital* tanpa tujuan komersial, *portal web* dan/atau *platform digital* dengan tujuan komersial dan berdomisili di Jakarta. VMT belum memulai kegiatan operasi komersialnya.

PT Metaverse Indonesia Makmur (MIM)

MIM didirikan berdasarkan Akta Notaris No. 2 tanggal 7 September 2022 yang dibuat di hadapan Ratna Sari Utama, S.H., M.Kn., M.M. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0061871.AH.01.01.Tahun 2022 tanggal 8 September 2022 dan diumumkan dalam Berita Negara Republik Indonesia No. 012, Tambahan No. 004878 tanggal 10 Februari 2023.

PT Awadah Media Raya (AMR)

AMR was established based on Notarial Deed No. 3 dated December 2, 2019 of Tri Theresa Tarigan, S.H., M.Kn. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0065095.AH.01.01.TAHUN 2019 dated December 6, 2019. Based on Notarial Deed, VMR invested shares by acquiring new shares issued by AMR of 51.00%, equivalent to 510,000 shares and amounting to Rp510,000,000.

AMR is engaged in computer consulting activities and other computer facility management activities, web portals and/or digital platforms for commercial purposes, advertising, business consulting and business brokerage activities, other professional, scientific and technical activities and is domiciled in Jakarta. AMR has not yet started its commercial operations.

PT Vatar Media Teknologi (VMT)

VMT was established based on Notarial Deed No. 12 dated August 31, 2020 of Minar Siahaan, S.H., M.Kn. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0043477.AH.01.01.TAHUN 2020 dated September 2, 2020. Based on Notarial Deed, VMR invested shares by acquiring new shares issued by VMT of 51.00%, equivalent to 510 shares and amounting to Rp510,000,000.

Based on the Circular Decision of the shareholders of VMT, which was notarized by Notarial Deed No. 26 dated June 22, 2022 of Minar Siahaan, S.H., M.Kn., the shareholders of VMT has given its approval to sell 490 shares owned by PT Anarya Kreasi Nusantara to PT Mandiri Mas.

VMT is engaged in the field of installation/installation of industrial machinery and equipment, software publishing, computer consulting activities and other computer facility management, data processing activities, hosting activities, web portals and/or digital platforms without commercial purposes, web portals and/or digital platforms with the aim of commercial and is domiciled in Jakarta. VMT has not yet started its commercial operations.

PT Metaverse Indonesia Makmur (MIM)

MIM was established based on Notarial Deed No. 2 dated September 7, 2022 of Ratna Sari Utama, S.H., M.Kn., M.M.. The deed of establishment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0061871.AH.01.01.Tahun 2022 dated September 8, 2022 and was published in the State Gazette of the Republic of Indonesia No. 012, Supplement No. 004878 dated February 10, 2023.

MIM bergerak dalam bidang periklanan dan *portal web* dan/atau *platform digital* dengan tujuan komersial dan berdomisili di Jakarta Selatan, dengan modal dasar sebesar Rp40.000.000.000 atau 40.000.000 lembar saham dengan nilai nominal Rp1.000 per saham dan modal ditempatkan dan disetor penuh sebesar Rp10.000.000.000 dimana 51,00% saham diambil bagian oleh MNR.

MIM is engaged in advertising and web portals and/or digital platforms for commercial purposes and is domiciled in South Jakarta, with authorized capital amounting to Rp40,000,000,000 or 40,000,000 shares with par value Rp1,000 per share and issued and fully paid share capital amounting to Rp10,000,000,000, 51.00% of which was subscribed by MNR.

d. Dewan Komisaris, Direksi, Komite Audit, Audit Internal, Sekretaris Perusahaan dan Karyawan

d. Board of Commissioners, Directors, Audit Committee, Internal Audit, Corporate Secretary and Employees

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, susunan Dewan Komisaris dan Direksi Entitas Induk berdasarkan Akta Notaris No. 197 tanggal 30 September 2022 dari Notaris Jose Dima Satria, S.H., M.Kn., adalah sebagai berikut:

As at March 31, 2024 and December 31, 2023, the composition of the Boards of Commissioners and Directors of the Company based on Notarial Deed No. 197 dated September 30, 2022 from Notary Jose Dima Satria, S.H., M.Kn., are as follows:

Dewan Komisaris/Board of Commissioners

| | | | | |
|----------------------|---|-------------------------|---|--------------------------|
| Komisaris Utama | : | Daniel Surya Wirjatmo | : | President Commissioner |
| Komisaris | : | Drs. Andreyanto Toemali | : | Commissioner |
| Komisaris | : | Philip Cahyono | : | Commissioner |
| Komisaris | : | Surya Tatang | : | Commissioner |
| Komisaris Independen | : | Agus Wijaya Soehadi | : | Independent Commissioner |
| Komisaris Independen | : | Asmarawaty Zaini | : | Independent Commissioner |

Direksi/Directors

| | | | | |
|-------------------|---|-------------------------------|---|-------------------------|
| Direktur Utama | : | Michel Budi Wirjatmo | : | President Director |
| Direktur | : | Jeffrey Budiman, MA | : | Director |
| Direktur | : | Senja Lazuardy, ST | : | Director |
| Direktur | : | Jimmy Halim | : | Director |
| Direktur Keuangan | : | Stanislaus Aries Baju Nugroho | : | Chief Financial Officer |

Anggota manajemen kunci Grup adalah Direksi dan Dewan Komisaris.

Members of key management personnel of the Group is Directors and Board of Commissioner.

Komite Audit

Audit Committee

Berdasarkan Surat Keputusan Dewan Komisaris No. 037/SKDK/WIR/XII/2021 tanggal 29 Desember 2021, susunan Komite Audit Entitas Induk pada tanggal 31 Maret 2024 dan 31 Desember 2023 adalah sebagai berikut:

Based on the Board of Commissioners' Decision Letter No. 037/SKDK/WIR/XII/2021 dated December 29, 2021, the Audit Committee of the Company as at March 31, 2024 and December 31, 2023 are as follows:

| | | | | |
|---------|---|--|---|----------|
| Ketua | : | Prof. Agus Wijaya Soehadi PH.D | : | Chairman |
| Anggota | : | Herwin.S.A.Situmorang Ak.,CA., CPA., Asean CPA | : | Member |
| Anggota | : | Didit Lasmono, SE | : | Member |

Audit Internal

Internal Audit

Berdasarkan Surat Keputusan Dewan Direksi No. 041/SKD/WIR/XII/2021 tanggal 29 Desember 2021, Kepala Unit Audit Internal Entitas Induk adalah Budi Supratman, SE, QIA, CFA.

Based on the Board of Directors' Decision Letter No. 041/SKD/WIR/XII/2021 dated December 29, 2021, the Head of Internal Audit Unit of the Company is Budi Supratman, SE, QIA, CFA.

Komite Nominasi dan Remunerasi

Nomination and Remuneration Committee

Berdasarkan Surat Keputusan Dewan Komisaris No. 041/ SKDK/WIR/XII/2021 tanggal 29 Desember 2021, komposisi Komite Nominasi dan Remunerasi pada tanggal 31 Maret 2024 dan 31 Desember 2023 adalah sebagai berikut:

Based on Board of Commissioners Decision Letter No. 041/ SKDK/WIR/XII/2021 dated December 29, 2021, the compositions of the Nomination and Remuneration Committee as at March 31, 2024 and December 31, 2023 are as follows:

| | | | | |
|---------|---|-----------------------|---|----------|
| Ketua | : | Asmarawaty Zaini | : | Chairman |
| Anggota | : | Daniel Surya Wirjatmo | : | Member |
| Anggota | : | Philip Cahyono | : | Member |

Sekretaris Perusahaan

Berdasarkan Surat Keputusan Direksi No. 036/WIR/SKP/XII/2021 tanggal 29 Desember 2021, Sekretaris Perusahaan Entitas Induk pada tanggal 31 Maret 2024 dan 31 Desember 2023 adalah Ira Yuanita.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, Grup memiliki 376 dan 386 karyawan (tidak diaudit).

e. Penyelesaian Laporan Keuangan Konsolidasian Interim

Laporan keuangan konsolidasian interim PT WIR ASIA Tbk dan Entitas Anaknya tanggal 31 Maret 2024 dan 31 Desember 2023 serta untuk periode tiga bulan yang berakhir 31 Maret 2024 dan 2023, telah diselesaikan dan diotorisasi untuk terbit pada tanggal 29 April 2024 oleh Direksi Perusahaan yang bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian interim tersebut.

2. Informasi Kebijakan Akuntansi Material

a. Dasar Penyusunan dan Pengukuran Laporan Keuangan Konsolidasian

Laporan keuangan konsolidasian disusun dan disajikan dengan menggunakan Standar Akuntansi Keuangan di Indonesia (SAK), meliputi pernyataan dan interpretasi yang diterbitkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia (DSAK) serta Peraturan No. VIII.G.7 tentang "Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik".

Grup telah menyusun laporan keuangan konsolidasian dengan dasar bahwa Grup akan terus mempertahankan kelangsungan usaha.

Dasar pengukuran yang digunakan adalah biaya perolehan, kecuali untuk beberapa akun tertentu disusun berdasarkan pengukuran lain, sebagaimana diuraikan dalam kebijakan akuntansi masing-masing akun tersebut. Laporan keuangan konsolidasian, kecuali laporan arus kas konsolidasian disusun dengan metode akrual akuntansi.

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

Kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian adalah selaras dengan kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian Grup untuk tahun yang berakhir pada tanggal 31 Desember 2022, kecuali bagi penerapan beberapa SAK yang telah direvisi. Seperti diungkapkan dalam catatan-catatan terkait atas laporan keuangan, beberapa standar akuntansi yang telah diamendemen dan diterbitkan, diterapkan efektif tanggal 1 Januari 2023.

Corporate Secretary

Based on the Directors' Decision Letter No. 036/WIR/SKP/XII/2021 dated December 29, 2021, the Corporate Secretary of the Company as at March 31, 2024 and December 31, 2023 is Ira Yuanita.

As at March 31, 2024 and December 31, 2023, the Group has a total of 376 and 386 employees, respectively (unaudited).

e. Completion of the Interim Consolidated Financial Statements

The interim consolidated financial statements of PT WIR ASIA Tbk and its Subsidiaries as at March 31, 2024 and December 31, 2023 and for the three-month periods ended March 31, 2024 and 2023, were completed and authorized for issuance on April 29, 2024 by the Company's Directors who are responsible for the preparation and presentation of the interim consolidated financial statements.

2. Material Accounting Policy Information

a. Basis of Consolidated Financial Statements Preparation and Measurement

The consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards ("SAK"), which comprise the statements and interpretations issued by the Board of Financial Accounting Standards of the Indonesian Institute of Accountants ("DSAK") and Regulation No. VIII.G.7 regarding "Presentation and Disclosures of Public Companies' Financial Statements". Such consolidated financial statements are an English translation of the Group's statutory report in Indonesia.

The Group has prepared the consolidated financial statements on the basis that it will continue to operate as a going concern.

The measurement basis used is the historical cost, except for certain accounts which are measured on the bases described in the related accounting policies. The consolidated financial statements, except for the consolidated statements of cash flows, are prepared under the accrual basis of accounting.

The consolidated statements of cash flows are prepared using the direct method with classifications of cash flows into operating, investing, and financing activities.

The accounting policies adopted in the preparation of the consolidated financial statements are consistent with those made in the preparation of the Group's consolidated financial statements for the year ended December 31, 2022, except for the adoption of several amended SAKs. As disclosed further in the relevant succeeding Notes, several amended and published accounting standards were adopted effective January 1, 2023.

Mata uang yang digunakan dalam penyusunan dan penyajian laporan keuangan konsolidasian adalah Rupiah Indonesia (Rupiah) yang juga merupakan mata uang fungsional Grup.

The currency used in the preparation and presentation of the consolidated financial statements is the Indonesian Rupiah (Rupiah) which is also the functional currency of the Group.

b. Klasifikasi Lancar/Jangka Pendek dan Tidak Lancar/Jangka Panjang

Grup menyajikan aset dan liabilitas dalam laporan posisi keuangan konsolidasian berdasarkan klasifikasi lancar/tidak lancar atau jangka pendek/jangka panjang. Suatu aset diklasifikasikan lancar jika:

- i) akan direalisasikan, atau ditujukan untuk diperdagangkan, atau dikonsumsi dalam siklus operasi normal,
- ii) dimiliki terutama untuk tujuan diperdagangkan, atau
- iii) akan direalisasi dalam jangka waktu 12 bulan setelah tanggal pelaporan, atau kas atau setara kas kecuali yang dibatasi penggunaannya atau akan digunakan untuk melunasi suatu liabilitas dalam paling lambat 12 bulan setelah tanggal pelaporan.

Seluruh aset lain diklasifikasikan sebagai tidak lancar.

Suatu liabilitas disajikan jangka pendek bila:

- i) akan dilunasi dalam siklus operasi normal;
- ii) dimiliki terutama untuk tujuan diperdagangkan,
- iii) akan dilunasi dalam 12 bulan setelah tanggal pelaporan; atau
- iv) tidak ada hak tanpa syarat untuk menanggulangi pelunasannya dalam paling tidak 12 bulan setelah tanggal pelaporan.

Seluruh liabilitas lain diklasifikasikan sebagai jangka panjang.

Aset dan liabilitas pajak tangguhan diklasifikasikan sebagai aset tidak lancar dan liabilitas jangka panjang.

c. Prinsip Konsolidasi

Laporan keuangan konsolidasian meliputi laporan keuangan Perusahaan dan entitas-entitas (termasuk entitas terstruktur) yang dikendalikan oleh Perusahaan dan entitas anaknya. Pengendalian diperoleh apabila Grup memiliki seluruh hal berikut ini:

1. kekuasaan atas *investee*;
2. eksposur atau hak atas imbal hasil variabel dari keterlibatannya dengan *investee*; dan
3. kemampuan untuk menggunakan kekuasaannya atas *investee* untuk mempengaruhi jumlah imbal hasil Grup.

b. Current and Non-Current Classification

The Group presents assets and liabilities in the consolidated statements of financial position based on current/non-current classification. An asset is current when it is:

- i) expected to be realized, or intended to be sold, or consumed in the normal operating cycle,
- ii) held primarily for the purpose of trading, or
- iii) expected to be realized within 12 months after the reporting period, or cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

A liability is current when it is:

- i) expected to be settled in the normal operating cycle;
- ii) held primarily for the purpose of trading;
- iii) due to be settled within 12 months after the reporting period; or
- iv) there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

c. Basis of Consolidation

The consolidated financial statements incorporated the financial statements of the Company and entities included the financial statements of the Company and entities (including structured entities) controlled by the Company and its subsidiaries. Control is achieved when the Group has all the following:

1. power over the investee;
2. is exposed, or has rights, to variable returns from its involvement with the investee; and
3. the ability to use its power to affect its returns.

Pengkonsolidasian entitas anak dimulai pada saat Grup memperoleh pengendalian atas entitas anak dan berakhir pada saat Grup kehilangan pengendalian atas entitas anak. Secara khusus, penghasilan dan beban entitas anak yang diakuisisi atau dilepaskan selama tahun berjalan termasuk dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian sejak tanggal Grup memperoleh pengendalian sampai dengan tanggal Grup kehilangan pengendalian atas entitas anak.

Seluruh aset dan liabilitas, ekuitas, penghasilan, beban dan arus kas dalam intra kelompok usaha terkait dengan transaksi antar entitas dalam Grup dieliminasi secara penuh dalam laporan keuangan konsolidasian.

Laba rugi dan setiap komponen atas penghasilan komprehensif lain diatribusikan kepada pemilik Perusahaan dan pada kepentingan non-pengendali (KNP), walaupun hasil di kepentingan non-pengendali mempunyai saldo defisit.

KNP disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dan dalam ekuitas pada laporan posisi keuangan konsolidasian, terpisah dari bagian yang dapat diatribusikan kepada pemilik Perusahaan.

Transaksi dengan KNP yang tidak mengakibatkan hilangnya pengendalian dicatat sebagai transaksi ekuitas. Selisih antara nilai wajar imbalan yang dialihkan dengan bagian relatif atas nilai tercatat aset neto entitas anak yang diakuisisi dicatat di ekuitas. Keuntungan atau kerugian dari pelepasan kepada KNP juga dicatat di ekuitas.

d. Kas dan Setara Kas

Kas terdiri dari kas dan bank. Setara kas adalah semua investasi yang bersifat jangka pendek dan sangat likuid yang dapat segera dikonversikan menjadi kas dengan jatuh tempo dalam waktu tiga (3) bulan atau kurang sejak tanggal penempatannya, serta tidak digunakan sebagai jaminan dan tidak dibatasi penggunaannya.

e. Transaksi dengan Pihak-pihak Berelasi

Pihak berelasi adalah orang atau entitas yang terkait dengan Grup:

- a. Orang atau anggota keluarga dekatnya yang mempunyai relasi dengan Grup jika orang tersebut:
 - (i) memiliki pengendalian atau pengendalian bersama atas Grup;
 - (ii) memiliki pengaruh signifikan atas Grup; atau
 - (iii) merupakan personil manajemen kunci Grup atau entitas induk Grup.

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statements of profit or loss and other comprehensive income from the date the Group gains control until the date when the Group ceases to control the subsidiary.

All intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interest (NCI), even if this results in the NCI having a deficit balance.

NCI are presented in the consolidated statements of profit or loss and other comprehensive income and under the equity section of the consolidated statements of financial position, separately from the corresponding portion attributable to the owners of the Company.

Transactions with NCI that do not result in loss of control are accounted for as equity transactions. The difference between the fair value of any consideration paid and the relevant share acquired of the carrying value of net assets of the subsidiary is recorded in equity. Gains or losses on disposals to NCI are also recorded in equity.

d. Cash and Cash Equivalents

Cash consists of cash on hand and in banks. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash with original maturities of three (3) months or less from the date of placement, and which are not used as collateral and are not restricted.

e. Transaction with Related Parties

A related party is a person or entity that is related to the Group:

- a. A person or a close member of that person's family is related to the Group if that person:
 - (i) has control or joint control over the Group;
 - (ii) has significant influence over the Group; or
 - (iii) is a member of the key management personnel of the Group or of a parent of the Group.

- b. Suatu entitas berelasi dengan Grup jika memenuhi salah satu kondisi berikut:
- (i) entitas dan Grup adalah anggota dari kelompok usaha yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya saling berelasi dengan entitas lainnya).
 - (ii) satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu kelompok usaha, yang mana entitas lain tersebut adalah anggotanya).
 - (iii) kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama.
 - (iv) satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga.
 - (v) entitas tersebut adalah suatu program imbalan pasca kerja untuk imbalan kerja dari salah satu entitas pelapor atau entitas yang terkait dengan Grup.
 - (vi) entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf a).
 - (vii) orang yang diidentifikasi dalam huruf a) (i) memiliki pengaruh signifikan atas entitas atau merupakan personel manajemen kunci entitas (atau entitas induk dari entitas).
 - (viii) Entitas, atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personel manajemen kunci kepada Grup atau kepada entitas induk dari Grup.

Semua transaksi signifikan dengan pihak-pihak berelasi telah diungkapkan dalam laporan keuangan konsolidasian.

f. Persediaan

Persediaan dinyatakan berdasarkan biaya atau nilai realisasi neto, mana yang lebih rendah. Biaya perolehan persediaan ditentukan dengan menggunakan metode *First In First Out* (FIFO) yang meliputi biaya-biaya yang terjadi untuk memperoleh persediaan tersebut.

Nilai realisasi neto adalah taksiran harga jual dalam kegiatan usaha normal, dikurangi dengan estimasi biaya penyelesaian dan taksiran biaya yang diperlukan untuk melaksanakan penjualan.

Cadangan persediaan usang dan cadangan kerugian penurunan nilai persediaan dibentuk untuk menyesuaikan nilai persediaan ke nilai realisasi neto.

g. Uang Muka dan Biaya Dibayar di Muka

Uang muka disajikan sebagai bagian dari aset lancar dalam laporan posisi keuangan konsolidasian yang diharapkan akan direalisasi 12 bulan setelah periode pelaporan.

Biaya dibayar di muka diamortisasi selama manfaat masing-masing biaya dengan menggunakan metode garis lurus.

- b. An entity is related to the Group if any of the following conditions applies:
- (i) the entity and the Group are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (ii) one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - (iii) both entities are joint ventures of the same third party.
 - (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - (v) the entity is a post-employment defined benefits plan for the benefits of employees of either the Group or an entity related to the Group.
 - (vi) the entity is controlled or jointly controlled by a person identified in a).
 - (vii) a person identified in a) (i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
 - (viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the Group or to the parent of the Group.

All significant transactions with related parties are disclosed in the consolidated financial statements.

f. Inventories

Inventories are stated at cost or net realizable value, whichever is lower. Cost of inventories is determined using *First In First Out* (FIFO) method which includes costs incurred to acquire the inventories.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for inventory obsolescence and decline in value of the inventories are provided to reduce the carrying value of inventories to their net realizable values.

g. Advances and Prepaid Expenses

Advances are presented as part of current assets in the consolidated statement of financial position as it is expected to be realized 12 months after the reporting period.

Prepaid expenses are amortized over their beneficial or contract periods using the straight-line method.

h. Aset Tetap

Pemilikan Langsung

Aset tetap dinyatakan sebesar biaya perolehan dikurangi akumulasi penyusutan dan rugi penurunan nilai, kecuali untuk tanah yang tidak terdepresiasi. Biaya perolehan termasuk biaya penggantian bagian aset tetap saat biaya tersebut terjadi, jika memenuhi kriteria pengakuan. Selanjutnya, pada saat inspeksi yang signifikan dilakukan, biaya inspeksi itu diakui ke dalam jumlah tercatat aset tetap sebagai suatu penggantian jika memenuhi kriteria pengakuan. Semua biaya perbaikan dan pemeliharaan yang tidak memenuhi kriteria pengakuan diakui dalam laporan laba rugi pada saat terjadinya.

Penyusutan dihitung dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomis aset tetap sebagai berikut:

| | |
|--|---|
| Perabotan, perlengkapan, dan peralatan kantor/ <i>Furniture, fixture, and office equipments</i> | 4 |
| Peralatan broadcasting/ <i>Broadcasting equipments</i> | 4 |
| Kendaraan/ <i>Vehicles</i> | 8 |

Jumlah tercatat aset tetap dihentikan pengakuannya pada saat dilepaskan atau saat tidak ada manfaat ekonomis masa depan yang diharapkan dari penggunaannya. Ketika aset tetap dijual atau dihentikan, biaya perolehan, beban akumulasi penyusutan dan kerugian penurunan nilai dieliminasi dari akun. Keuntungan atau kerugian yang timbul dari penghentian pengakuan aset tetap diakui dalam laporan laba rugi pada tahun aset tersebut dihentikan pengakuannya.

Nilai residu, umur manfaat, serta metode penyusutan ditelaah setiap akhir tahun dan dilakukan penyesuaian apabila hasil telaah berbeda dengan estimasi sebelumnya.

Aset Tetap Dalam Pembangunan

Aset tetap dalam pembangunan merupakan aset tetap dalam tahap konstruksi, yang dinyatakan pada biaya perolehan dan tidak disusutkan. Akumulasi biaya akan direklasifikasi ke akun aset tetap yang bersangkutan dan akan disusutkan pada saat konstruksi selesai secara substansial dan aset tersebut telah siap digunakan sesuai tujuannya.

i. Penurunan Nilai Aset Non-keuangan

Pada setiap akhir periode pelaporan tahunan, Grup menelaah apakah terdapat indikasi suatu aset mengalami penurunan nilai. Jika terdapat indikasi tersebut atau pada saat uji tahunan penurunan nilai aset perlu dilakukan, maka Grup membuat estimasi jumlah terpulihkan aset tersebut.

h. Property and Equipment

Direct Acquisition

Property and equipment are stated at cost less accumulated depreciation and any impairment loss, except for land which is not depreciated. Such cost includes the cost of replacing part of the property and equipment when the cost is incurred, if the recognition criteria are met. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the assets as a replacement if the recognition criteria are met. All other repairs and maintenance costs that do not meet the recognition criteria are recognized in profit or loss as incurred.

Depreciation is computed using the straight-line method based on the estimated useful lives of the property and equipment as follows:

Tahun/ Years

| | |
|--|---|
| | 4 |
| | 4 |
| | 8 |

The carrying value of property and equipment is derecognized upon disposal or when no future economic benefits are expected from its use. When property and equipment are sold or retired, the cost, accumulated depreciation and any impairment losses are eliminated from the accounts. Any gain or loss arising on derecognition of the property and equipment is charged to profit or loss in the year the assets are derecognized.

The asset's residual values, if any, useful lives and depreciation method are reviewed and adjusted if appropriate, at each financial year end.

Construction in Progress

Construction in progress represents property and equipment under construction which is stated at cost and is not depreciated. The accumulated costs will be reclassified to the respective property and equipment account and will be depreciated when the construction is substantially complete and the asset is ready for its intended use.

i. Impairment of Non-financial Assets

The Group assesses at each annual reporting period whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Group makes an estimate of the asset's recoverable amount.

Jumlah terpulihkan yang ditentukan untuk aset individual adalah jumlah yang lebih tinggi antara nilai wajar aset atau unit penghasil kas dikurangi biaya untuk menjual dengan nilai pakainya, kecuali aset tersebut tidak menghasilkan arus kas masuk yang sebagian besar independen dari aset atau kelompok aset lain. Jika nilai tercatat aset lebih besar daripada nilai terpulihkannya, maka aset tersebut mengalami penurunan nilai dan nilai tercatat aset diturunkan menjadi sebesar nilai terpulihkannya dan rugi penurunan nilai segera diakui dalam laba rugi, kecuali aset tersebut disajikan pada jumlah revaluasian, di mana kerugian penurunan nilai diperlakukan sebagai penurunan revaluasi.

Dalam menghitung nilai pakai, estimasi arus kas masa depan neto didiskontokan ke nilai kini dengan menggunakan tingkat diskonto sebelum pajak yang menggambarkan penilaian pasar terkini atas nilai waktu dari uang dan risiko spesifik dari aset. Dalam menentukan nilai wajar dikurangi biaya untuk menjual, digunakan harga penawaran pasar terakhir, jika tersedia. Jika tidak terdapat transaksi tersebut, Grup menggunakan model penilaian yang sesuai untuk menentukan nilai wajar aset. Perhitungan-perhitungan ini dikuatkan oleh penilaian berganda atau indikasi nilai wajar yang tersedia.

Penilaian dilakukan pada akhir setiap periode pelaporan tahunan apakah terdapat indikasi bahwa rugi penurunan nilai yang telah diakui dalam periode sebelumnya untuk aset selain *goodwill* mungkin tidak ada lagi atau mungkin telah menurun. Jika indikasi dimaksud ditemukan, maka entitas mengestimasi jumlah terpulihkan aset tersebut.

Kerugian penurunan nilai yang telah diakui dalam periode sebelumnya untuk aset selain *goodwill* dibalik hanya jika terdapat perubahan asumsi-asumsi yang digunakan untuk menentukan jumlah terpulihkan aset tersebut sejak rugi penurunan nilai terakhir diakui. Dalam hal ini, jumlah tercatat aset dinaikkan ke jumlah terpulihkannya. Pembalikan tersebut dibatasi sehingga jumlah tercatat aset tidak melebihi jumlah terpulihkannya maupun jumlah tercatat, neto setelah penyusutan, seandainya tidak ada rugi penurunan nilai yang telah diakui untuk aset tersebut pada tahun sebelumnya. Pembalikan rugi penurunan nilai diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian, kecuali aset yang bersangkutan disajikan pada jumlah revaluasian, dalam hal ini pembalikan kerugian penurunan nilai diperlakukan sebagai kenaikan revaluasi. Setelah pembalikan tersebut, penyusutan aset tersebut disesuaikan di periode mendatang untuk mengalokasikan jumlah tercatat aset yang direvisi, dikurangi nilai sisanya, dengan dasar yang sistematis selama sisa umur manfaatnya.

An asset's recoverable amount is the higher of the asset's or its cash-generating unit's fair value less costs to sell and its value in use, and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount and an impairment loss is recognized immediately in profit or loss, unless the relevant asset is carried at revalued amount, in which the impairment loss is treated as a revaluation decrease.

In assessing the value in use, the estimated net future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used to determine the fair value of the assets. These calculations are corroborated by valuation multiples or other available fair value indicators.

An assessment is made at each annual reporting period as to whether there is any indication that previously recognized impairment losses recognized for an asset other than goodwill may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated.

A previously recognized impairment loss for an asset other than goodwill is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. If that is the case, the carrying amount of the asset is increased to its recoverable amount. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceeds the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Reversal of an impairment loss is recognized in the consolidated statement of profit or loss and other comprehensive income, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase. After such a reversal, the depreciation charge on the said asset is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

Goodwill diuji untuk penurunan setiap tahun dan ketika keadaan yang mengindikasikan bahwa nilai tercatat mengalami penurunan nilai. Penurunan nilai *goodwill* ditetapkan dengan menentukan jumlah tercatat tiap unit penghasil kas (UPK) (atau kelompok UPK) yang diperkirakan memberikan manfaat dari sinergi kombinasi bisnis tersebut. Jika jumlah terpulihkan dari UPK kurang dari jumlah tercatatnya, rugi penurunan nilai diakui. Kerugian penurunan nilai yang berhubungan dengan *goodwill* tidak dapat dibalik pada periode berikutnya.

Goodwill is tested for impairment annually and when circumstances indicate that the carrying value may be impaired. Impairment is determined for goodwill by assessing the recoverable amount of each cash-generating unit (CGU) (or group of CGUs) that is expected to benefit from the synergies of the business combination. Where the recoverable amount of the CGU is less than its carrying amount, an impairment loss is recognized. Impairment losses relating to goodwill cannot be reversed in future periods.

j. Aset Takberwujud

Aset takberwujud yang diperoleh secara terpisah pada awalnya diakui sebesar biaya perolehan. Setelah pengakuan awal, aset takberwujud dicatat sebesar biaya perolehan dikurangi akumulasi amortisasi dan akumulasi rugi penurunan nilai, jika ada.

j. Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses, if any.

Aset takberwujud yang dihasilkan secara internal, selain biaya pengembangan yang dikapitalisasi, tidak dikapitalisasi dan pengeluaran tercermin dalam laporan laba rugi pada tahun di mana pengeluaran tersebut terjadi.

Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in profit or loss in the year in which the expenditure is incurred.

Umur manfaat aset takberwujud dinilai terbatas atau tidak terbatas. Aset takberwujud dengan umur manfaat terbatas diamortisasi selama masa manfaat ekonomis dan menguji penurunan nilai apabila terdapat indikasi aset takberwujud mengalami penurunan nilai.

The useful lives of intangible assets are assessed as either finite or indefinite. Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired.

Periode amortisasi dan metode amortisasi untuk aset takberwujud dengan umur manfaat yang terbatas ditinjau setidaknya pada setiap akhir periode pelaporan. Perubahan pada perkiraan umur manfaat atau perkiraan pola konsumsi manfaat ekonomi terjadi pada aset tersebut dicatat dengan mengubah periode amortisasi atau metode, yang sesuai, dan diperlakukan sebagai perubahan estimasi akuntansi. Beban amortisasi aset takberwujud dengan masa manfaat terbatas diakui dalam laporan laba rugi dalam kategori biaya yang konsisten dengan fungsi dari aset takberwujud.

The amortization period and the amortization method for an intangible asset with a finite useful life is reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on intangible assets with finite lives is recognized in profit or loss in the expense category consistent with the function of the intangible assets.

Aset takberwujud dengan umur manfaat terbatas diamortisasi dengan dasar garis lurus selama estimasi umur manfaat sebagai berikut:

Intangible assets with finite useful lives are amortized on a straight-line basis over their estimated useful lives as follows:

| | <u>Tahun/Years</u> |
|----------------------------------|--------------------|
| Perangkat lunak/ <i>Software</i> | 4 |
| Hak paten/ <i>Patent</i> | 20 |
| Hak cipta/ <i>Copyright</i> | 20 |

Aset takberwujud dengan masa manfaat tidak terbatas tidak diamortisasi, tetapi diuji penurunan nilainya setiap tahun, baik secara individual maupun pada tingkat unit penghasil kas. Penilaian masa tidak terbatas ditinjau setiap tahun untuk menentukan apakah masa tidak terbatas terus dapat didukung. Jika tidak, perubahan masa manfaat dari tidak terbatas menjadi terbatas dilakukan secara prospektif.

Intangible assets with indefinite useful lives are not amortized, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

Suatu aset takberwujud dihentikan pengakuannya saat pelepasan, atau ketika tidak terdapat ekspektasi manfaat ekonomi masa depan dari penggunaan atau pelepasan. Keuntungan atau kerugian yang timbul dari penghentian pengakuan aset takberwujud ditentukan sebagai selisih antara hasil neto pelepasan dan jumlah tercatat aset dan diakui dalam laporan laba rugi ketika aset tersebut dihentikan pengakuannya.

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in profit or loss when the asset is derecognized.

k. Imbalan Kerja Karyawan

k. Employee Benefits

Imbalan Kerja Jangka Pendek

Short-term Employee Benefits

Imbalan kerja jangka pendek adalah imbalan kerja yang jatuh tempo dalam jangka waktu dua belas bulan setelah akhir periode pelaporan dan diakui pada saat pekerja telah memberikan jasa kerjanya. Kewajiban diakui ketika karyawan memberikan jasa kepada Grup dimana semua perubahan pada nilai bawaan dari kewajiban diakui pada laba rugi.

Short term employee benefits are employee benefits which are due for payment within twelve months after the reporting period and recognized when the employees have rendered this related service. Liabilities are recognized when the employee renders services to the Group where all changes in the carrying amount of the liability are recognized in profit or loss.

Imbalan Pascakerja Program Imbalan Pasti

Defined Benefit Plan

Grup mengakui kewajiban imbalan kerja yang tidak didanai sesuai dengan Peraturan Pemerintah No. 35 Tahun 2021 (PP 35/2021) yang menerapkan pengaturan Peraturan Pemerintah Pengganti Undang-Undang (Perppu) No. 2/2022 tentang Cipta Kerja. Perppu Cipta Kerja 2/2022 telah ditetapkan menjadi Undang-Undang pada tanggal 31 Maret 2023 berdasarkan Undang-Undang No.6 Tahun 2023.

The Group recognized unfunded employee benefits liability in accordance with Government Regulation Number 35 Year 2021 (PP 35/2021) that implement the provisions of Government Regulation in Lieu of Law ("Perppu") No. 2/2022 on Job Creation. Perppu Cipta Kerja 2/2022 has been enacted into law on March 31, 2023, based on Law No.6 of 2023.

Beban pensiun berdasarkan program dana pensiun manfaat pasti Grup ditentukan melalui perhitungan aktuarial secara periodik dengan menggunakan metode *projected unit credit* dan menerapkan asumsi atas tingkat diskonto, hasil atas aset program dan tingkat kenaikan manfaat pasti pensiun tahunan.

Pension costs under the Group's defined benefit pension plans are determined by periodic actuarial calculation using the projected unit credit method and applying the assumptions on discount rate, return on plan assets and annual rate of increase in compensation.

Pengukuran kembali, terdiri dari keuntungan dan kerugian aktuarial, dampak perubahan pada batas atas aset (jika ada) dan imbal hasil atas aset program (tidak termasuk bunga), yang tercermin langsung dalam laporan posisi keuangan konsolidasian yang dibebankan atau dikreditkan diakui dalam penghasilan komprehensif lain pada periode terjadinya untuk mencerminkan aset atau liabilitas pensiun neto yang diakui pada laporan keuangan konsolidasian untuk mencerminkan nilai penuh dari defisit dan surplus program. Pengukuran kembali diakui dalam penghasilan komprehensif lain tercermin segera dalam saldo laba dan tidak akan direklasifikasi ke laba rugi. Pengukuran kembali diakui sebagai pos terpisah pada penghasilan komprehensif lain di ekuitas dan tidak akan direklasifikasi ke laba rugi.

Remeasurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding interest), is reflected immediately in the consolidated statements of financial position with a charge or credit recognized in other comprehensive income in the period in which they occur in order for the net pension asset or liability recognized in the consolidated statements of financial position to reflect the full value of the plan deficit and surplus. Remeasurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss. Remeasurement recognized in other comprehensive income is reflected immediately as a separate item under other comprehensive income in equity and will not be reclassified to profit or loss.

Biaya jasa lalu diakui dalam laba rugi ketika terjadi amandemen program atau kurtailmen, atau ketika Grup mengakui biaya restrukturisasi terkait atau pesangon, jika lebih dahulu.

Past service cost is recognized in profit or loss when the plan amendment or curtailment occurs, or when the Group recognizes related restructuring costs or termination benefits, if earlier.

Bunga neto dihitung dengan menggunakan tingkat diskonto terhadap liabilitas atau aset imbalan pasti neto. Biaya imbalan pasti dikategorikan sebagai berikut:

- Biaya jasa (termasuk biaya jasa kini, biaya jasa lalu serta keuntungan dan kerugian kurtailmen dan penyelesaian)
- Beban atau pendapatan bunga neto
- Pengukuran kembali

Grup menyajikan dua komponen pertama dari biaya imbalan pasti di laba rugi. Keuntungan dan kerugian kurtailmen dicatat sebagai biaya jasa lalu.

Kewajiban imbalan pensiun yang diakui pada laporan posisi keuangan konsolidasian merupakan defisit atau surplus aktual dalam program imbalan pasti Grup. Surplus yang dihasilkan dari perhitungan ini terbatas pada nilai kini manfaat ekonomis yang tersedia dalam bentuk pengembalian dana program dan pengurangan iuran masa depan atas program.

I. Sewa

Sebagai penyewa

Grup menilai apakah sebuah kontrak mengandung sewa, pada tanggal inisiasi kontrak. Grup mengakui aset hak-guna dan liabilitas sewa terkait sehubungan dengan seluruh kesepakatan sewa di mana Grup merupakan penyewa, kecuali untuk sewa jangka-pendek (yang didefinisikan sebagai sewa yang memiliki masa sewa 12 bulan atau kurang) dan sewa yang aset dasarnya bernilai-rendah. Untuk sewa-sewa tersebut, Grup mengakui pembayaran sewa sebagai beban operasi secara garis lurus selama masa sewa kecuali dasar sistematis lainnya lebih merepresentasikan pola konsumsi manfaat penyewa dari aset sewa.

Liabilitas sewa awalnya diukur pada nilai kini pembayaran sewa masa depan yang belum dibayarkan pada tanggal permulaan, yang didiskontokan menggunakan suku bunga implisit dalam sewa. Jika suku bunga ini tidak dapat ditentukan, Grup menggunakan suku bunga pinjaman inkremental khusus untuk penyewa.

Pembayaran sewa yang diperhitungkan dalam pengukuran liabilitas sewa terdiri atas:

- pembayaran tetap (termasuk pembayaran tetap secara-substansi), dikurangi insentif sewa;
- pembayaran sewa variabel yang bergantung pada indeks atau suku bunga yang pada awalnya diukur dengan menggunakan indeks atau suku bunga pada tanggal permulaan;
- jumlah yang diperkirakan akan dibayarkan oleh penyewa dalam jaminan nilai residual;
- harga eksekusi opsi beli jika penyewa cukup pasti untuk mengeksekusi opsi tersebut; dan
- pembayaran penalti karena penghentian sewa, jika masa sewa merefleksikan penyewa mengeksekusi opsi untuk menghentikan sewa.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. Defined benefit costs are categorized as follows:

- Service costs (including current service costs, past service costs, as well as gains and losses on curtailments and settlements)
- Net interest expense or income
- Remeasurement

The Group presents the first two components of defined benefit costs in profit or loss. Curtailment gains and losses are accounted for as past service costs.

The retirement benefit obligation recognized in the consolidated statements of financial position represents the actual deficit or surplus in the Group's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

I. Leases

As lessee

The Group assesses whether a contract is or contains a lease, at the inception of the contract. The Group recognizes a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets. For these leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Group uses the incremental borrowing rate specific to the lessee.

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

- fixed lease payments (including in-substance fixed payments), less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

Liabilitas sewa disajikan sebagai pos terpisah dalam laporan posisi keuangan konsolidasian.

Liabilitas sewa selanjutnya diukur dengan meningkatkan jumlah tercatat untuk merefleksikan bunga atas liabilitas sewa (menggunakan metode suku bunga efektif) dan dengan mengurangi jumlah tercatat untuk merefleksikan sewa yang telah dibayar.

Setiap pembayaran sewa dialokasikan antara liabilitas dan biaya keuangan. Biaya keuangan dibebankan pada laba rugi konsolidasian selama periode sewa sehingga menghasilkan tingkat suku bunga periodik yang konstan atas saldo liabilitas untuk setiap periode.

Grup mencatat modifikasi sewa sebagai sewa terpisah jika:

- modifikasi meningkatkan ruang lingkup sewa dengan menambahkan hak untuk menggunakan satu aset pendasar atau lebih; dan
- imbalan sewa meningkat sebesar jumlah yang setara dengan harga tersendiri untuk peningkatan dalam ruang lingkup dan penyesuaian yang tepat pada harga tersendiri tersebut untuk merefleksikan kondisi kontrak tertentu.

Untuk modifikasi sewa yang tidak dicatat sebagai sewa terpisah, pada tanggal efektif modifikasi sewa, Grup:

- mengukur kembali dan mengalokasikan imbalan kontrak modifikasian;
- menentukan masa sewa dari sewa modifikasian;
- mengukur kembali liabilitas sewa dengan mendiskontokan pembayaran sewa revisi menggunakan tingkat diskonto revisi berdasarkan sisa umur sewa dan sisa pembayaran sewa dengan melakukan penyesuaian terhadap aset hak-guna. Tingkat diskonto revisi ditentukan sebagai suku bunga pinjaman inkremental Grup pada tanggal efektif modifikasi;
- menurunkan jumlah tercatat aset hak-guna untuk merefleksikan penghentian sebagian atau sepenuhnya sewa untuk modifikasi sewa yang menurunkan ruang lingkup sewa. Grup mengakui dalam laba rugi setiap laba rugi yang terkait dengan penghentian sebagian atau sepenuhnya sewa tersebut; dan
- membuat penyesuaian terkait dengan aset hak-guna untuk seluruh modifikasi sewa lainnya.

Aset hak-guna terdiri dari pengukuran awal atas liabilitas sewa, pembayaran sewa yang dilakukan pada saat atau sebelum permulaan sewa dan biaya langsung awal. Aset hak-guna selanjutnya diukur sebesar biaya dikurangi akumulasi penyusutan dan kerugian penurunan nilai. Penyusutan dimulai pada tanggal permulaan sewa.

The lease liability is presented as a separate line in the consolidated statement of financial position.

The lease liability is subsequently measured by increasing the carrying amount to reflect the interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

Each lease payment is allocated between the liability and finance cost. The finance cost is charged to consolidated profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

The Group accounts for a lease modification as a separate lease if both:

- the modification increases the scope of the lease by adding the right to use one or more underlying assets; and
- the consideration for the lease increases by an amount commensurate with the stand-alone price for the increase in scope and any appropriate adjustments to that stand-alone price to reflect the circumstances of the particular contract.

For a lease modification that is not accounted for as a separate lease, at the effective date of the lease modification, the Group:

- remeasures and allocates the consideration in the modified contract;
- determines the lease term of the modified lease;
- remeasures the lease liability by discounting the revised lease payments using a revised discount rate on the basis of the remaining lease term and the remaining lease payment with a corresponding adjustment to the right-of-use assets. The revised discount rate is determined as the Group's incremental borrowing rate at the effective date of the modification;
- decreases the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease for lease modifications that decrease the scope of the lease. The Group recognizes in profit or loss any gain or loss relating to the partial or full termination of the lease; and
- makes a corresponding adjustment to the right-of-use assets for all other lease modifications.

The right-of-use assets comprise the initial measurements of the corresponding lease liability, lease payments made at or before the commencement date and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. The depreciation starts at the commencement date of the lease.

Jika Grup dibebankan kewajiban atas biaya membongkar dan memindahkan aset sewa, merestorasi tempat di mana aset berada atau merestorasi aset pondasi ke kondisi yang disyaratkan oleh syarat dan ketentuan sewa, provisi diakui dan diukur sesuai PSAK 57. Biaya tersebut diperhitungkan dalam aset hak-guna terkait, kecuali jika biaya tersebut terjadi untuk memproduksi persediaan.

Whenever the Group incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying assets to the conditions required by the terms and conditions of the lease, a provision is recognized and measured under PSAK 57. The costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories.

Aset hak-guna disusutkan secara garis lurus selama jangka waktu sewa yang lebih pendek dan estimasi masa manfaat aset, sebagai berikut:

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

| | <u>Tahun/ Years</u> |
|----------|---------------------|
| Bangunan | 3 - 5 |

Buildings

Jika sewa mengalihkan kepemilikan aset pondasi atau jika biaya perolehan aset hak-guna merefleksikan Grup akan mengeksekusi opsi beli, aset hak-guna disusutkan selama masa manfaat aset pondasi.

If a lease transfers ownership of the underlying assets or the cost of the right-of-use assets reflects that of the Group expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying assets.

Aset hak-guna disajikan sebagai pos terpisah di laporan posisi keuangan konsolidasian.

The right-of-use assets are presented as a separate line in the consolidated statements of financial position.

Grup menerapkan PSAK 48 untuk menentukan apakah aset hak-guna mengalami penurunan nilai dan mencatat kerugian penurunan nilai yang teridentifikasi sebagaimana dijelaskan dalam kebijakan penurunan nilai aset nonkeuangan.

The Group applies PSAK 48 to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the impairment of non-financial assets policy.

m. Pengakuan Pendapatan dan Beban

m. Revenue and Expense Recognition

Pendapatan diukur berdasarkan imbalan yang Grup perkirakan menjadi haknya dalam kontrak dengan pelanggan dan tidak termasuk jumlah yang ditagih atas nama pihak ketiga. Grup mengakui pendapatan ketika mengalihkan pengendalian barang atau jasa kepada pelanggan.

Revenue is measured based on the consideration to which the Group expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. The Group recognizes revenue when it transfers control of a product or service to a customer.

Penjualan macam-macam barang dan produk digital via platform interaktif

Good sales and digital product via interactive platform

Pendapatan atas penjualan macam-macam barang via platform interaktif, yang dilakukan melalui platform produk digital Grup, diakui pada saat pengendalian telah dialihkan kepada pelanggan.

Revenues from sale of goods sales via interactive platform, which are carried out through the Group's digital product platform, are recognized when control has been transferred to the customer.

Pengembangan aplikasi perangkat lunak dan konsultasi merek dan IT

Development of software application and brand and IT consulting

Pendapatan yang berasal dari jasa pengembangan aplikasi perangkat lunak dan konsultasi merek dan IT diakui saat jasa diberikan kepada pelanggan atau mengacu pada penyelesaian tahapan pengerjaan yang dilengkapi dengan Berita Acara Serah Terima yang sudah ditandatangani oleh kedua belah pihak.

Revenues from service of development of software application and brand and IT consulting are recognized when the services are rendered to customer or based on the completion of work stages which is supported with the Minutes of Handover that has been signed by both parties.

Promosi dan iklan via *platform* interaktif

Kriteria spesifik harus dipenuhi untuk pendapatan jasa promosi dan iklan via *platform* interaktif. Pendapatan dari jasa promosi dan iklan via *platform* interaktif yang timbul dari penyediaan perangkat sistem pengelolaan layanan digital diakui pada saat risiko dan manfaat signifikan telah dialihkan ke pelanggan.

Komisi transaksi via *platform* interaktif

Pendapatan komisi transaksi via *platform* interaktif diakui selama periode kontrak dan pada saat jasa telah diberikan kepada pelanggan.

Liabilitas kontrak

Liabilitas kontrak diakui jika pembayaran telah diterima atau pembayaran telah jatuh tempo (mana yang lebih dahulu) dari pelanggan sebelum Grup mengalihkan barang atau jasa terkait. Liabilitas kontrak diakui sebagai pendapatan pada saat Grup melaksanakan kontrak tersebut (yaitu, mengalihkan kendali atas barang dan jasa terkait kepada pelanggan). Liabilitas kontrak disajikan dalam "Deposit dari pelanggan" di laporan posisi keuangan konsolidasian.

Pendapatan Bunga dan Beban Bunga

Untuk semua instrumen keuangan yang diukur pada biaya perolehan diamortisasi, pendapatan atau beban bunga dicatat dengan menggunakan suku bunga efektif, yaitu suku bunga yang secara tepat mendiskontokan estimasi pembayaran atau penerimaan kas di masa datang selama perkiraan umur dari instrumen keuangan, atau jika lebih tepat, digunakan periode yang lebih singkat, sebesar nilai tercatat neto dari aset keuangan atau liabilitas keuangan.

Beban

Beban diakui pada saat terjadinya (dasar akrual) kecuali biaya pinjaman yang memenuhi persyaratan kapitalisasi sebagai bagian dari biaya perolehan aset kualifikasian.

n. Pajak Penghasilan

Beban pajak terdiri dari pajak kini dan tangguhan. Beban pajak diakui dalam laporan laba rugi kecuali untuk transaksi yang berhubungan dengan transaksi diakui diluar laba atau rugi, baik dalam penghasilan komprehensif lain atau langsung pada ekuitas.

Promotion and advertising via interactive platform

Specific criteria must be met for promotion and advertising via interactive platform fees. Revenues from promotion and advertising via Interactive platform arise from providing a digital service management system are recognized when significant risks and rewards have been transferred to the customers.

Transaction commission via interactive platform

Revenues from transaction commission via platform are recognized during the term of the contract when services are rendered to customers.

Contract Liabilities

A contract liability is recognized if a payment is received or a payment is due (whichever is earlier) from a customer before the Group transfers the related goods or services. Contract liabilities are recognized as revenue when the Group performs under the contract (i.e., transfers control of the related goods or services to the customer). Contract liabilities are presented under "Deposit from customers" in the consolidated statements of financial position.

Interest Income and Interest Expense

For all financial instruments measured at amortized cost, interest income or expense is recorded using the effective interest rate, which is the rate that exactly discounts the estimated future cash payments or receipts through the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset or liability.

Expenses

Expenses are recognized when incurred (accrual basis) except for certain borrowing costs that qualify for capitalization as part of cost of a qualifying asset.

n. Income Taxes

Income tax expense comprises current and deferred tax. Income tax expense is recognized in profit or loss except to the extent that it relates to items recognized outside profit or loss, either in other comprehensive income or directly in equity.

Pajak Kini

Beban pajak kini dihitung menggunakan tarif pajak yang berlaku pada tanggal pelaporan keuangan, dan ditetapkan berdasarkan taksiran laba kena pajak tahun berjalan. Manajemen secara periodik mengevaluasi posisi yang dilaporkan di Surat Pemberitahuan Tahunan sehubungan dengan situasi di mana aturan pajak yang berlaku membutuhkan interpretasi. Jika perlu, manajemen menentukan provisi berdasarkan jumlah yang diharapkan akan dibayar kepada otoritas pajak.

Kekurangan atau kelebihan pembayaran pajak penghasilan badan dicatat sebagai bagian dari beban pajak kini dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

Koreksi terhadap liabilitas perpajakan diakui pada saat surat ketetapan pajak diterima. Jika Grup mengajukan keberatan, Grup mempertimbangkan apakah besar kemungkinan otoritas pajak akan menerima keberatan tersebut dan merefleksikan dampaknya terhadap liabilitas perpajakan Grup.

Pajak Final

Peraturan perpajakan di Indonesia mengatur beberapa jenis penghasilan dikenai pajak yang bersifat final. Pajak final dikenakan atas nilai bruto transaksi, dan tetap dikenakan walaupun atas transaksi tersebut pelaku transaksi mengalami kerugian.

Pajak Tangguhan

Pajak tangguhan diakui dengan menggunakan metode liabilitas atas perbedaan temporer kena pajak yang timbul dari perbedaan antara dasar pengenaan pajak aset dan liabilitas dengan jumlah tercatatnya pada tanggal pelaporan.

Liabilitas pajak tangguhan diakui untuk semua perbedaan temporer kena pajak dengan beberapa pengecualian.

Aset pajak tangguhan diakui untuk seluruh perbedaan temporer yang dapat dikurangkan dan rugi fiskal yang dapat dikompensasikan. Aset pajak tangguhan diakui dan direviu pada setiap tanggal pelaporan atau diturunkan jumlah tercatatnya, sepanjang kemungkinan besar laba kena pajak tersedia untuk pemanfaatan perbedaan temporer yang dapat dikurangkan dan rugi fiskal yang dapat dikompensasikan.

Aset dan liabilitas pajak tangguhan diukur dengan menggunakan tarif pajak yang diharapkan berlaku ketika aset dipulihkan atau liabilitas diselesaikan, berdasarkan tarif pajak (atau peraturan pajak) yang telah berlaku atau secara substantif telah berlaku pada tanggal pelaporan.

Aset pajak tangguhan dan liabilitas pajak tangguhan saling hapus jika dan hanya jika, terdapat hak yang dipaksakan secara hukum untuk melakukan saling hapus aset pajak kini terhadap liabilitas pajak kini dan pajak tangguhan tersebut terkait dengan entitas kena pajak yang sama dan dikenakan oleh otoritas perpajakan yang sama.

Current Tax

Current tax expense is calculated using tax rates that have been enacted or substantively enacted at end of the reporting period, and is provided based on the estimated taxable income for the year. Management periodically evaluates positions taken in Annual Tax Returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provision where appropriate on the basis of amounts expected to be paid to the tax authorities.

Underpayment or overpayment of corporate income tax are presented as part of current income tax expense in the consolidated statements of profit or loss and other comprehensive income.

Amendments to tax obligations are recorded when a tax assessment letter is received. If the Group files an appeal, the Group considers whether it is probable that a taxation authority will accept the appeal and reflect its effect on the Group's tax obligations.

Final Tax

Tax regulation in Indonesia determined that certain taxable income is subject to final tax. Final tax is applied to the gross value of transactions, even when the parties carrying the transaction recognizing losses.

Deferred Tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences with certain exceptions.

Deferred tax assets are recognized for all deductible temporary differences and the carry forward benefit of any unused tax losses. Deferred tax assets are recognized and reviewed at each reporting date and reduced to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward benefit of unused tax losses can be utilized.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (or tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax assets and deferred tax liabilities are offset if and only if, a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

o. Instrumen Keuangan

Grup mengklasifikasikan instrumen keuangan menjadi aset keuangan dan liabilitas keuangan. Instrumen keuangan adalah setiap kontrak yang menimbulkan aset keuangan pada satu entitas dan liabilitas keuangan atau instrumen ekuitas pada entitas lain.

Aset Keuangan

Aset keuangan diklasifikasikan, pada saat pengakuan awal dan selanjutnya diukur pada (i) biaya perolehan diamortisasi, (ii) nilai wajar melalui laba rugi ("FVTPL"), atau (iii) nilai wajar melalui penghasilan komprehensif lain ("FVOCI").

i. Aset keuangan pada biaya perolehan diamortisasi

Aset keuangan diukur pada biaya perolehan diamortisasi jika kedua kondisi berikut terpenuhi:

- Aset keuangan dikelola dalam model bisnis yang bertujuan untuk memiliki aset keuangan dalam rangka mendapatkan arus kas kontraktual; dan
- Persyaratan kontraktual dari aset keuangan pada tanggal tertentu meningkatkan arus kas yang semata dari pembayaran pokok dan bunga dari jumlah pokok terutang.

Aset keuangan pada biaya perolehan diamortisasi diukur pada jumlah yang diakui saat pengakuan awal dikurangi pembayaran pokok, ditambah atau dikurangi dengan amortisasi kumulatif menggunakan metode suku bunga efektif yang dihitung dari selisih antara nilai awal dan nilai jatuh temponya, dan dikurangi dengan cadangan kerugian penurunan nilai.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, kategori ini meliputi kas dan setara kas, piutang usaha - pihak ketiga, piutang lain-lain - pihak ketiga dan pihak berelasi, dan aset tidak lancar lainnya yang dimiliki oleh Grup.

Liabilitas Keuangan dan Instrumen Ekuitas

Grup mengklasifikasikan liabilitas keuangannya, pada pengakuan awal sebagai (i) liabilitas keuangan diukur pada biaya perolehan diamortisasi, atau (ii) liabilitas keuangan diukur pada FVTPL.

Seluruh liabilitas keuangan diakui pada awalnya sebesar nilai wajar dan, dalam hal pinjaman dan utang, termasuk biaya transaksi yang dapat diatribusikan secara langsung dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif. Amortisasi suku bunga efektif disajikan sebagai bagian dari beban keuangan dalam laba rugi.

o. Financial Instruments

The Group classifies financial instruments into financial assets and financial liabilities. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial Assets

Financial assets are classified, at initial recognition, and subsequently measured at (i) amortized cost, (ii) fair value through profit or loss (FVTPL), or (iii) fair value through other comprehensive income (FVOCI).

i. Financial assets at amortized cost

A financial asset shall be measured at amortized cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortized cost is measured at initial amount minus the principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount, adjusted for allowance for impairment.

As at March 31, 2024 and December 31, 2023, the Group's cash and cash equivalents, trade receivables - third parties, other receivables - third parties and related parties, and other non-current assets are included in this category.

Financial Liabilities and Equity Instruments

The Group classifies its financial liabilities, at initial recognition, as: (i) financial liabilities measured at amortized cost, or (ii) financial liabilities at FVTPL.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, inclusive of directly attributable transaction costs and subsequently measured at amortized cost using the effective interest rate method. The amortization of the effective interest rate is included in finance costs in profit or loss.

i. Liabilitas keuangan pada biaya perolehan diamortisasi

Liabilitas keuangan pada biaya perolehan diamortisasi diukur pada jumlah yang diakui saat pengakuan awal dikurangi pembayaran pokok, ditambah atau dikurangi dengan amortisasi kumulatif menggunakan metode suku bunga efektif yang dihitung dari selisih antara nilai awal dan nilai jatuh temponya.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, kategori ini meliputi pinjaman dari lembaga keuangan non-bank, utang usaha - pihak ketiga, utang lain-lain - pihak ketiga dan pihak berelasi, beban akrual, liabilitas sewa, utang pembiayaan, dan pinjaman pihak ketiga yang dimiliki oleh Grup.

ii. Instrumen Ekuitas

Instrumen ekuitas adalah setiap kontrak yang memberikan hak residual atas aset suatu entitas setelah dikurangi dengan seluruh liabilitasnya. Instrumen ekuitas dicatat sejumlah hasil yang diterima, setelah dikurangkan dengan biaya penerbitan langsung.

Metode Suku Bunga Efektif

Metode suku bunga efektif adalah metode yang digunakan untuk menghitung biaya perolehan diamortisasi dari liabilitas keuangan dan metode untuk mengalokasikan biaya bunga selama periode yang relevan. Suku bunga efektif adalah suku bunga yang secara tepat mendiskontokan estimasi pembayaran kas masa depan (mencakup seluruh komisi dan bentuk lain yang dibayarkan dan diterima yang merupakan bagian yang tak terpisahkan dari suku bunga efektif, biaya transaksi dan premium dan diskonto lainnya) selama perkiraan umur liabilitas keuangan, atau (jika lebih tepat) digunakan periode yang lebih singkat untuk memperoleh nilai tercatat neto pada saat pengakuan awal.

Saling Hapus dari Instrumen Keuangan

Aset keuangan dan liabilitas keuangan saling hapus dan nilai netonya dilaporkan dalam laporan posisi keuangan konsolidasian jika, dan hanya jika, terdapat hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui dari aset keuangan dan liabilitas keuangan tersebut dan terdapat intensi untuk menyelesaikan dengan menggunakan dasar neto, atau untuk merealisasikan aset dan menyelesaikan liabilitasnya secara bersamaan.

Reklasifikasi Nilai Aset Keuangan

Grup mereklasifikasi seluruh aset keuangan dalam kategori yang terpengaruh, jika dan hanya jika, Grup mengubah model bisnis untuk pengelolaan aset keuangan tersebut. Sedangkan, liabilitas keuangan tidak direklasifikasi.

i. Financial liabilities at amortized cost

Financial liabilities at amortized cost are measured at initial amount minus the principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount.

As at March 31, 2024 and December 31, 2023, the Group's loans from non-bank financial institutions, trade payables - third parties, other payables - third parties and related parties, accrued expenses, lease liabilities, financing payables, and loans from third party are included in this category.

ii. Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments are recorded at the proceeds received, net of direct issue costs.

Effective Interest Method

Effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period to the net carrying amount on initial recognition.

Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount reported in the consolidated statements of financial position if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

Reclassifications of Financial Assets

The Group reclassifies its financial assets when, and only when, the Group changes its business model for managing financial assets. While, any financial liabilities shall not be reclassified.

Penurunan Nilai Aset Keuangan

Pada setiap periode pelaporan, Grup menilai apakah risiko kredit dari instrumen keuangan telah meningkat secara signifikan sejak pengakuan awal. Ketika melakukan penilaian, Grup menggunakan perubahan atas risiko gagal bayar yang terjadi sepanjang perkiraan usia instrumen keuangan daripada perubahan atas jumlah kerugian kredit ekspektasian ("ECL"). Dalam melakukan penilaian, Grup membandingkan antara risiko gagal bayar yang terjadi atas instrumen keuangan pada saat periode pelaporan dengan risiko gagal bayar yang terjadi atas instrumen keuangan pada saat pengakuan awal dan mempertimbangkan kewajaran serta ketersediaan informasi, yang tersedia tanpa biaya atau usaha pada saat tanggal pelaporan terkait dengan kejadian masa lalu, kondisi terkini dan perkiraan atas kondisi ekonomi di masa depan, yang mengindikasikan kenaikan risiko kredit sejak pengakuan awal.

Karena piutang usaha dan aset kontrak Grup tidak memiliki komponen pembiayaan signifikan, Grup menerapkan pendekatan yang disederhanakan dalam perhitungan ECL. Oleh karena itu, Grup tidak menelusuri perubahan dalam risiko kredit, namun justru mengakui penyisihan kerugian berdasarkan ECL sepanjang umurnya pada setiap tanggal pelaporan. Grup membentuk matriks provisi berdasarkan pengalaman kerugian kredit masa lampau, disesuaikan dengan perkiraan masa depan (*forward-looking*) atas faktor yang spesifik untuk debitur dan lingkungan ekonomi.

Grup mempertimbangkan aset keuangan memenuhi definisi default ketika telah menunggak lebih dari 270 hari. Namun, dalam kasus-kasus tertentu, Grup juga dapat menganggap aset keuangan dalam keadaan default ketika informasi internal atau eksternal menunjukkan bahwa Grup tidak mungkin menerima arus kas kontraktual secara penuh tanpa melakukan perluasan persyaratan kredit. Piutang usaha dihapusbukukan ketika kecil kemungkinan untuk memulihkan arus kas kontraktual, setelah semua upaya penagihan telah dilakukan dan telah sepenuhnya dilakukan penyisihan.

Penghentian Pengakuan Aset Keuangan dan Liabilitas Keuangan

i. Aset Keuangan

Aset keuangan (atau bagian dari aset keuangan atau kelompok aset keuangan serupa) dihentikan pengakuannya jika:

- hak kontraktual atas arus kas yang berasal dari aset keuangan tersebut berakhir;
- Grup tetap mempertahankan hak untuk menerima arus kas dari aset keuangan tersebut, namun juga menanggung liabilitas kontraktual untuk membayar arus kas yang diterima tersebut kepada satu atau lebih pihak penerima melalui suatu kesepakatan; atau

Impairment of Financial Assets

At each reporting date, the Group assesses whether the credit risk on a financial instrument has increased significantly since initial recognition. When making the assessment, the Group uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses ("ECL"). To make that assessment, the Group compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and consider reasonable and supportable information, that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions, that is indicative of significant increases in credit risk since initial recognition.

Because the Group's trade receivables and contract assets do not contain a significant financing component, the Group applies a simplified approach in calculating ECL. Therefore, the Group does not track changes in credit risk, but instead recognizes a loss allowance based on lifetime ECL at each reporting date. The Group established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

The Group considers a financial asset in default when contractual payments are 270 days past due. However, in certain cases, the Group may also consider a financial asset to be in default when internal or external information indicates that the Group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Group. Trade receivables is written off when there is low possibility of recovering the contractual cash flow, after all collection efforts have been done and have been fully provided for allowance.

Derecognition of Financial Assets and Financial Liabilities

i. Financial Assets

Financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognized when:

- the contractual rights to receive cash flows from the financial asset have expired;
- the Group retains the right to receive cash flows from the asset, but has assumed a contractual obligation to pay them in full without material delay to a third party under a "pass-through" arrangement; or

- Grup telah mengalihkan hak kontraktual untuk menerima arus kas dari aset keuangan dan (i) telah secara substansial mengalihkan seluruh risiko dan manfaat atas aset keuangan, atau (ii) secara substansial tidak mengalihkan atau tidak memiliki seluruh risiko dan manfaat atas aset keuangan, namun telah mengalihkan pengendalian atas aset keuangan tersebut.

Ketika Grup telah mentransfer hak untuk menerima arus kas dari aset atau telah menandatangani kesepakatan pelepasan (*pass through arrangement*), dan secara substansial tidak mentransfer dan tidak memiliki seluruh risiko dan manfaat atas aset keuangan, maupun mentransfer pengendalian atas aset, aset tersebut diakui sejauh keterlibatan berkelanjutan Grup terhadap aset keuangan tersebut.

Keterlibatan berkelanjutan yang berbentuk pemberian jaminan atas aset yang ditransfer diukur sebesar jumlah terendah dari jumlah tercatat aset dan jumlah maksimal dari pembayaran yang diterima yang mungkin harus dibayar kembali.

Dalam hal ini, Grup juga mengakui liabilitas terkait. Aset yang ditransfer dan liabilitas terkait diukur dengan dasar yang mencerminkan hak dan liabilitas yang masih dimiliki Grup.

Pada penghentian pengakuan aset keuangan yang diukur pada biaya perolehan diamortisasi, perbedaan antara nilai tercatat aset dan jumlah imbalan yang diterima dan piutang diakui dalam laba rugi.

ii. Liabilitas Keuangan

Liabilitas keuangan dihentikan pengakuannya ketika liabilitas yang ditetapkan dalam kontrak dihentikan atau dibatalkan atau kedaluwarsa. Selisih antara jumlah tercatat liabilitas keuangan yang dihentikan pengakuannya dan imbalan yang dibayarkan dan utang diakui dalam laba rugi.

Ketika liabilitas keuangan saat ini digantikan dengan yang lain dari pemberi pinjaman yang sama dengan persyaratan yang berbeda secara substansial, atau modifikasi secara substansial atas ketentuan liabilitas keuangan yang saat ini ada, maka pertukaran atau modifikasi tersebut dicatat sebagai penghapusan liabilitas keuangan awal dan pengakuan liabilitas keuangan baru, dan selisih antara nilai tercatat liabilitas keuangan tersebut diakui sebagai laba rugi.

- the Group has transferred its rights to receive cash flows from the asset and either (i) has transferred substantially all the risks and rewards of the asset, or (ii) has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, and has neither transferred nor retained substantially all of the risks and rewards of the asset nor transferred control of the asset, the asset is recognized to the extent of the Group's continuing involvement in the asset.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Group could be required to repay.

In that case, the Group also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

On derecognition of a financial asset measured at amortized cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in profit or loss.

ii. Financial Liabilities

A financial liability is derecognized when the obligation specified in the contract is discharged or cancelled or expired. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable is recognized in profit or loss.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in profit or loss.

p. Pengukuran Nilai Wajar

Pengukuran nilai wajar didasarkan pada asumsi bahwa transaksi untuk menjual aset atau mengalihkan liabilitas akan terjadi:

- di pasar utama untuk aset atau liabilitas tersebut; atau
- jika tidak terdapat pasar utama, di pasar yang paling menguntungkan untuk aset atau liabilitas tersebut.

Grup harus memiliki akses ke pasar utama atau pasar yang paling menguntungkan pada tanggal pengukuran.

Nilai wajar aset atau liabilitas diukur menggunakan asumsi yang akan digunakan pelaku pasar ketika menentukan harga aset atau liabilitas tersebut, dengan asumsi bahwa pelaku pasar bertindak dalam kepentingan ekonomi terbaiknya.

Pengukuran nilai wajar aset nonkeuangan memperhitungkan kemampuan pelaku pasar untuk menghasilkan manfaat ekonomik dengan menggunakan aset dalam penggunaan tertinggi dan terbaiknya, atau dengan menjualnya kepada pelaku pasar lain yang akan menggunakan aset tersebut dalam penggunaan tertinggi dan terbaiknya.

Ketika Grup menggunakan teknik penilaian, maka Grup memaksimalkan penggunaan input yang dapat diobservasi yang relevan dan meminimalkan penggunaan input yang tidak dapat diobservasi.

Seluruh aset dan liabilitas yang mana nilai wajar aset atau liabilitas tersebut diukur atau diungkapkan, dikategorikan dalam hirarki nilai wajar sebagai berikut:

- Tingkat 1 - Harga kuotasi (tanpa penyesuaian) dipasar aktif untuk aset atau liabilitas yang identik;
- Tingkat 2 - Teknik penilaian dimana level input terendah yang signifikan terhadap pengukuran nilai wajar dapat diobservasi, baik secara langsung maupun tidak langsung;
- Tingkat 3 - Teknik penilaian dimana level input terendah yang signifikan terhadap pengukuran nilai wajar tidak dapat diobservasi.

Untuk aset dan liabilitas yang diukur pada nilai wajar secara berulang dalam laporan keuangan konsolidasian, maka Grup menentukan apakah telah terjadi transfer di antara tingkat hirarki nilai wajar dengan cara menilai kembali pengkategorian tingkat nilai wajar pada setiap akhir periode pelaporan.

p. Fair Value Measurement

The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- in the principal market for the asset or liability; or
- in the absence of a principal market, in the most advantageous market for the asset or liability.

The Group must have access to the principal or the most advantageous market at the measurement date.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participant act in their best economic interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

When the Group uses valuation techniques, it maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the consolidated financial statements are categorized within the fair value hierarchy as follows:

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable;
- Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognized in the consolidated financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization at the end of each reporting period.

q. Transaksi Restrukturisasi Antara Entitas Sepengendali

Grup mengadopsi PSAK 38 (2012), "Kombinasi Bisnis Entitas Sepengendali".

Berdasarkan PSAK 38, pengalihan bisnis antara entitas sepengendali tidak mengakibatkan perubahan substansi ekonomi kepemilikan atas bisnis yang dialihkan dan tidak dapat menimbulkan laba atau rugi bagi Grup secara keseluruhan ataupun bagi entitas individual dalam Grup tersebut. Karena pengalihan bisnis antara entitas sepengendali tidak mengakibatkan perubahan substansi ekonomi, bisnis yang dipertukarkan dicatat pada nilai buku sebagai kombinasi bisnis dengan menggunakan metode penyatuan kepemilikan.

Dalam menerapkan metode penyatuan kepemilikan, komponen laporan keuangan konsolidasian untuk periode terjadinya kombinasi bisnis dan periode lain yang disajikan untuk tujuan perbandingan, disajikan sedemikian rupa seolah-olah kombinasi bisnis telah terjadi sejak awal periode terjadi sepengendalian. Selisih antara nilai tercatat transaksi kombinasi bisnis dan jumlah imbalan yang dialihkan diakui dalam akun "Tambahan modal disetor".

r. Kombinasi Bisnis

Entitas Tidak Sepengendali

Kombinasi bisnis, kecuali kombinasi bisnis entitas sepengendali, dicatat dengan menggunakan metode akuisisi. Biaya perolehan dari sebuah akuisisi diukur pada nilai agregat imbalan yang dialihkan, diukur pada nilai wajar pada tanggal akuisisi dan jumlah setiap KNP pada pihak yang diakuisisi. Untuk setiap kombinasi bisnis, pihak pengakuisisi mengukur KNP pada entitas yang diakuisisi pada nilai wajar atau sebesar proporsi kepemilikan KNP atas aset neto yang teridentifikasi dari entitas yang diakuisisi. Biaya-biaya akuisisi yang timbul dibebankan langsung dan disajikan sebagai beban administrasi.

Dalam suatu kombinasi bisnis yang dilakukan secara bertahap, pihak pengakuisisi mengukur kembali nilai wajar pada tanggal akuisisi kepentingan ekuitas yang sebelumnya dimiliki pada pihak yang diakuisisi diukur kembali ke nilai wajar pada tanggal akuisisi melalui laba rugi.

Pada tanggal akuisisi, aset teridentifikasi yang diperoleh dan liabilitas yang diambilalih diakui pada nilai wajar kecuali untuk aset dan liabilitas tertentu yang diukur sesuai dengan standar yang relevan.

Goodwill awalnya diukur pada harga perolehan yang merupakan selisih lebih nilai agregat dari imbalan yang dialihkan dan jumlah yang diakui untuk KNP atas aset neto teridentifikasi yang diperoleh dan liabilitas yang diambil alih. Jika, setelah penilaian kembali, nilai agregat tersebut lebih kecil dari nilai wajar aset neto entitas anak yang diakuisisi, selisih tersebut diakui dalam laba rugi.

q. Restructuring Transactions of Entities Under Common Control

The Group adopted PSAK 38 (2012), "Business Combination Under Common Control".

Under PSAK 38, transfer of business within entities under common control does not result in a change of the economic substance of ownership of the business being transferred and would not result in a gain or loss to the Group or to the individual entity within the Group. Since the transfer of business of entities under common control does not result in a change of the economic substance, the business being exchanged is recorded at book values as a business combination using the pooling of interest method.

In applying the pooling of interest method, the components of the consolidated financial statements for the period during which the restructuring occurred and for other periods presented, for comparison purposes, are presented in such a manner as if the restructuring has already happened since the beginning of the period during which the entities were under common control. The difference between the carrying amount of the business combination transaction and the consideration transferred is recognized under the "Additional paid-in capital" account.

r. Business Combination

Among Entities Not Under Common Control

Business combinations, except business combination among entities under common control, are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred, measured at acquisition date fair value and the amount of any NCI in the acquiree. For each business combination, the acquirer measures the NCI in the acquiree either at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition related costs incurred are directly expensed and included in administrative expenses.

If the business combination is achieved in stages, the acquisition date fair value of the acquirer's previously held equity interest in the acquiree is remeasured to fair value at the acquisition date through profit or loss.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognized at their fair value except for certain assets and liabilities that are measured in accordance with the relevant standards.

Goodwill is initially measured at cost being the excess of the aggregate of the consideration transferred and the amount recognized for NCI over the net identifiable assets acquired and liabilities assumed. If, after the reassessment, this consideration is lower than the fair value of the net assets of the subsidiary acquired, the difference is recognized in profit or loss.

s. Penjabaran Mata Uang Asing

Mata Uang Fungsional dan Pelaporan

Akun-akun yang tercakup dalam laporan keuangan setiap entitas dalam Grup diukur menggunakan mata uang dari lingkungan ekonomi utama dimana entitas beroperasi (mata uang fungsional).

Laporan keuangan konsolidasian disajikan dalam Rupiah yang merupakan mata uang fungsional dan mata uang penyajian Grup.

Transaksi dan Saldo

Transaksi dalam mata uang asing dijabarkan ke dalam mata uang fungsional menggunakan kurs pada tanggal transaksi. Keuntungan atau kerugian selisih kurs yang timbul dari penyelesaian transaksi dan dari penjabaran pada kurs akhir tahun atas aset dan liabilitas moneter dalam mata uang asing diakui dalam laba rugi. Aset nonmoneter yang diukur pada nilai wajar dijabarkan menggunakan kurs pada tanggal nilai wajar ditentukan. Selisih penjabaran akun ekuitas dan akun nonmoneter serupa yang diukur pada nilai wajar diakui dalam laba rugi.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, kurs transaksi adalah sebagai berikut:

| | <u>31 Maret 2024/ March 31, 2024</u> |
|-------------------------------|--|
| 1 Dolar Amerika Serikat (USD) | 15.853 |

t. Informasi Segmen

Segmen operasi diidentifikasi berdasarkan laporan internal mengenai komponen dari Grup yang secara regular direviu oleh pengambil keputusan operasional dalam rangka mengalokasikan sumber daya dan menilai kinerja segmen operasi.

Segmen operasi adalah suatu komponen dari entitas:

- a. yang terlibat dalam aktivitas bisnis untuk memperoleh pendapatan dan menimbulkan beban (termasuk pendapatan dan beban terkait dengan transaksi dengan komponen lain dari entitas yang sama);
- b. yang hasil operasinya dikaji ulang secara regular oleh pengambil keputusan operasional untuk membuat keputusan tentang sumber daya yang dialokasikan pada segmen tersebut dan menilai kinerjanya; dan
- c. dimana tersedia informasi keuangan yang dapat dipisahkan.

Informasi yang digunakan oleh pengambil keputusan operasional dalam rangka alokasi sumber daya dan penilaian kinerja mereka terfokus pada kategori dari setiap produk.

s. Foreign Currency Translations

Functional and Reporting Currencies

Items included in the financial statements of each of the Group's companies are measured using the currency of the primary economic environment in which the entity operates (the functional currency).

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

Transactions and Balance

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in profit or loss. Non-monetary assets that are measured at fair value are translated using the exchange rate at the date that the fair value was determined. Translation differences on equities and similar non-monetary items measured at fair value are recognized in profit or loss.

As at March 31, 2024 and December 31, 2023, the exchange rates are as follows:

| | <u>31 Desember 2023/ December 31, 2023</u> | |
|--------|--|------------------------------|
| 15.416 | | 1 United States Dollar (USD) |

t. Segment Information

Operating segments are identified on the basis of internal reports about components of the Group that are regularly reviewed by the chief operating decision maker in order to allocate resources to the segments and to assess their performances.

An operating segment is a component of an entity:

- a. that engages in business activities from which it may earn revenues and incurred expenses (including revenues and expenses relating to the transactions with other components of the same entity);
- b. whose operating results are reviewed regularly by the entity's chief operating decision maker to make decision about resources to be allocated to the segments and assess its performance; and
- c. for which discrete financial information is available.

Information reported to the chief operating decision maker for the purpose of resource allocation and assessment of performance is more specifically focused on the category of each product.

Pendapatan, beban, hasil, aset dan liabilitas segmen termasuk hal-hal yang dapat diatribusikan secara langsung kepada suatu segmen serta hal-hal yang dapat dialokasikan dengan dasar yang memadai untuk segmen tersebut. Segmen ditentukan sebelum saldo dan transaksi antar grup dieliminasi sebagai bagian dari proses konsolidasi.

Segment revenue, expenses, results, assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis to that segment. They are determined before intragroup balances and transactions are eliminated as part of the consolidation process.

u. Laba per saham

Total laba neto per saham dasar dihitung dengan membagi laba periode berjalan yang dapat diatribusikan kepada pemilik entitas induk dengan rata-rata tertimbang jumlah saham biasa yang beredar pada periode yang bersangkutan.

u. Earnings per Share

Basic earnings per share are calculated by dividing net profit for the year attributable to ordinary equity holders of the parent by the weighted average number of ordinary shares outstanding during the year.

Laba per saham dilusi dihitung dengan membagi laba periode berjalan yang dapat diatribusikan kepada pemilik entitas induk (setelah disesuaikan dengan bunga atas saham preferen yang dapat dikonversi) dengan jumlah rata-rata tertimbang saham yang beredar selama periode ditambah jumlah saham rata-rata tertimbang yang akan diterbitkan pada saat pengkonversian semua instrumen berpotensi saham biasa yang bersifat dilutif menjadi saham biasa.

Diluted earnings per share amounts are calculated by dividing the net profit attributable to ordinary equity holders of the parent (after adjusting for interest on the convertible preference shares) by the weighted average number of ordinary shares outstanding during the year plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

v. Biaya Emisi Saham

Beban-beban yang terjadi sehubungan dengan rencana Grup untuk melakukan Penawaran Umum Perdana Saham disajikan sebagai pengurang akun Tambahan Modal Disetor.

v. Share Issuance Costs

Expenses incurred in connection with the Company's plans to conduct Initial Public Offering were deferred and will be presented as deduction from Additional Paid-in Capital.

w. Peristiwa Setelah Periode Pelaporan

Peristiwa setelah periode pelaporan yang memberikan informasi tambahan tentang posisi Grup pada periode pelaporan (menyesuaikan peristiwa) tercermin dalam laporan keuangan konsolidasian. Peristiwa setelah periode pelaporan yang tidak menyesuaikan peristiwa, jika ada, diungkapkan ketika material terhadap laporan keuangan konsolidasian.

w. Events after the Reporting Period

Events after the reporting period that provide additional information about the Group's position at the reporting period (adjusting events) are reflected in the consolidated financial statements. Events after the reporting period that are not adjusting events, if any, are disclosed when material to the consolidated financial statements.

3. Penggunaan Estimasi, Pertimbangan, dan Asumsi Manajemen

Dalam penerapan kebijakan akuntansi Grup, seperti yang diungkapkan dalam Catatan 2 pada laporan keuangan konsolidasian, manajemen harus membuat estimasi, pertimbangan, dan asumsi atas nilai tercatat aset dan liabilitas yang tidak tersedia oleh sumber-sumber lain. Estimasi dan asumsi tersebut, berdasarkan pengalaman historis dan faktor lain yang dipertimbangkan relevan.

3. Management Use of Estimates, Judgments, and Assumptions

In the application of the Group's accounting policies, which are described in Note 2 to the consolidated financial statements, management is required to make estimates, judgments, and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant.

Manajemen berkeyakinan bahwa pengungkapan berikut telah mencakup ikhtisar estimasi, pertimbangan dan asumsi signifikan yang dibuat oleh manajemen, yang berpengaruh terhadap jumlah-jumlah yang dilaporkan serta pengungkapan dalam laporan keuangan konsolidasian:

Management believes that the following represent a summary of the significant estimates, judgments, and assumptions made that affected certain reported amounts and disclosures in the consolidated financial statements:

Pertimbangan

Pertimbangan-pertimbangan berikut dibuat oleh manajemen dalam proses penerapan kebijakan akuntansi Grup yang memiliki dampak yang paling signifikan terhadap jumlah-jumlah yang diakui dalam laporan keuangan konsolidasian:

Judgments

The following judgments are made by management in the process of applying the Group's accounting policies that have the most significant effects on the amounts recognized in the consolidated financial statements:

Klasifikasi Aset Keuangan dan Liabilitas Keuangan

Grup menentukan klasifikasi aset dan liabilitas tertentu sebagai aset keuangan dan liabilitas keuangan dengan menilai apakah aset dan liabilitas tersebut memenuhi kriteria yang ditetapkan dalam PSAK 71. Aset keuangan dan liabilitas keuangan dicatat sesuai dengan kebijakan akuntansi Grup sebagaimana diungkapkan dalam Catatan 2.

Mata Uang Fungsional

Mata uang fungsional Grup adalah mata uang dari lingkungan ekonomi primer dimana entitas beroperasi. Mata uang tersebut adalah mata uang yang mempengaruhi pendapatan dan beban dari jasa yang diberikan. Berdasarkan penilaian manajemen Grup, mata uang fungsional Grup adalah Rupiah.

Menentukan Masa Sewa Kontrak dengan Opsi Pembaruan dan Penghentian - Grup sebagai Penyewa

Grup menentukan bahwa masa sewa sebagai masa sewa yang tidak dapat dibatalkan, bersamaan dengan periode yang tercakup dalam opsi perpanjangan sewa, jika dieksekusi secara wajar dan pasti, atau periode yang tercakup dalam opsi penghentian sewa, jika tidak dieksekusi secara wajar dan pasti.

Grup menerapkan pertimbangan dalam mengevaluasi apakah wajar dan pasti untuk mengeksekusi opsi untuk pembaruan atau penghentian sewa atau tidak. Untuk kontrak sewa dengan opsi perpanjangan dan penghentian, manajemen perlu mengestimasi masa sewa yang memerlukan pertimbangan semua fakta dan keadaan yang menimbulkan insentif ekonomi untuk mengeksekusi opsi perpanjangan dan tidak mengeksekusi opsi penghentian, termasuk setiap perubahan yang diharapkan dalam fakta dan keadaan dari tanggal permulaan hingga tanggal pengeksekusian opsi tersebut. Opsi perpanjangan (atau periode setelah opsi penghentian) hanya dimasukkan dalam persyaratan sewa jika Grup cukup yakin untuk mengeksekusi opsi perpanjangan dan tidak mengeksekusi opsi penghentian. Jika terdapat peristiwa signifikan atau perubahan keadaan yang signifikan yang mempengaruhi penilaian ini dan masih dalam kendali penyewa, maka penilaian diatas akan ditelaah kembali.

Kelangsungan Usaha

Manajemen Grup telah melakukan penilaian terhadap kemampuan Grup untuk mempertahankan kelangsungan usaha dan menilai keyakinan bahwa Grup memiliki sumber daya untuk melanjutkan bisnis di masa mendatang. Selain itu, manajemen menilai tidak adanya ketidakpastian material yang dapat menimbulkan keraguan signifikan terhadap kemampuan Grup untuk mempertahankan kelangsungan usahanya. Oleh karena itu, laporan keuangan konsolidasian dilanjutkan untuk disusun atas basis kelangsungan usaha.

Classification of Financial Assets and Financial Liabilities

The Group determines the classifications of certain assets and liabilities as financial assets and financial liabilities by judging if they meet the criteria set forth in PSAK 71. Accordingly, the financial assets and financial liabilities are accounted for in accordance with the Group's accounting policies disclosed in Note 2.

Functional Currency

The functional currencies of the Group are the currency of the primary economic environment in which each entity operates. It is the currency that mainly influences the revenue and cost of rendering services. Based on the Group's management assessment, the Group's functional currency is in Rupiah.

Determining the Lease Term of Contracts with Renewal and Termination Options - Group as Lessee

The Group determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Group applies judgment in evaluating whether it is reasonably certain whether or not to exercise the option to renew or terminate the lease. For lease contracts with extension or termination options, management need to estimate the lease term which requires consideration of all facts and circumstances that creates an economic incentive to exercise an extension option or not to exercise termination options, including any expected changes in facts and circumstances from commencement date until the exercise date of the options. Extension options (or periods after termination options) are only included in lease terms if the Group is reasonably certain to exercise the extension options or not to exercise the termination options. If a significant event or a significant change in circumstances occurs which affects this assessment and that is within the control of the lessee, the above assessment will be reviewed.

Going Concern

The Group's management has made an assessment of the Group's ability to continue as a going concern and is satisfied that the Group has the resources to continue in business for the foreseeable future. Furthermore, the management is not aware of any material uncertainties that may cast significant doubt upon the Group's ability to continue as a going concern. Therefore, the consolidated financial statements continue to be prepared on the going concern basis.

Menentukan Waktu Pemenuhan Kewajiban Pelaksanaan

Grup menyimpulkan bahwa terdapat beberapa jenis pendapatan atas jasa yang diberikan harus diakui sepanjang waktu karena pelaksanaan pekerjaan Grup tidak menciptakan suatu aset dengan penggunaan alternatif terhadap Grup dan Grup memiliki hak atas pembayaran yang dapat dipaksakan atas pelaksanaan yang telah diselesaikan sampai saat ini.

Grup menentukan bahwa *output* masukan adalah metode terbaik dalam mengukur kemajuan jasa yaitu berdasarkan tonggak (*milestones*) yang dicapai dalam bentuk BAST atas setiap tahapan pekerjaan yang disepakati dalam kontrak dengan pelanggan.

Estimasi dan Asumsi

Asumsi utama masa depan dan sumber utama estimasi ketidakpastian lain pada tanggal pelaporan yang memiliki risiko signifikan bagi penyesuaian yang material terhadap nilai tercatat aset dan liabilitas untuk periode berikutnya didiskusikan di bawah ini. Grup mendasarkan estimasi dan asumsi pada parameter yang tersedia pada saat laporan keuangan konsolidasian disusun. Asumsi dan situasi mengenai perkembangan masa depan namun, mungkin berubah akibat perubahan pasar atau situasi di luar kendali Grup. Perubahan tersebut dicerminkan dalam asumsi terkait pada saat terjadinya.

Nilai Wajar Instrumen Keuangan

Grup mencatat aset dan liabilitas keuangan tertentu pada nilai wajar, yang mengharuskan penggunaan estimasi akuntansi. Sementara komponen signifikan atas pengukuran nilai wajar ditentukan menggunakan bukti obyektif yang dapat diverifikasi, jumlah perubahan nilai wajar dapat berbeda bila Grup menggunakan metodologi penilaian yang berbeda. Perubahan nilai wajar aset dan liabilitas keuangan tersebut dapat mempengaruhi secara langsung laba atau rugi Grup.

Nilai wajar aset keuangan dan liabilitas keuangan diungkapkan pada Catatan 2 dan 27.

Provisi Ekspektasi Kerugian Kredit Piutang Usaha

Grup menggunakan matriks provisi untuk menghitung ECL piutang usaha. Tingkat provisi didasarkan pada hari lewat jatuh tempo untuk pengelompokan berbagai segmen pelanggan yang memiliki pola kerugian yang serupa (yaitu, menurut geografi, jenis produk, jenis dan peringkat pelanggan, dan pertanggungjawaban berdasarkan surat kredit dan bentuk asuransi kredit lainnya).

Matriks provisi awalnya didasarkan pada tingkat *default* yang diamati secara historis Grup. Grup akan mengkalibrasi matriks untuk menyesuaikan pengalaman kerugian kredit historis dengan informasi berwawasan ke depan. Misalnya, jika prakiraan kondisi ekonomi diperkirakan akan memburuk selama tahun depan yang dapat menyebabkan peningkatan jumlah *default* di sektor terkait, maka tingkat *default* historis disesuaikan. Pada setiap tanggal pelaporan, tingkat *default* yang diamati secara historis diperbarui dan perubahan dalam estimasi berwawasan ke depan dianalisa.

Determining the Timing of Satisfaction of Performance Obligations

The Group concluded that there are several types of revenue for services rendered is to be recognized over time because the Group's performance does not create an asset with an alternative use to the Group and the Group has an enforceable right to payment for performance completed to date.

The Group determined that the output method is the best method in measuring progress of the services, which is based on the milestones reached in the form of BAST for every work stages as agreed in the contract with customers.

Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are discussed herein. The Group based its estimates and assumptions on parameters available when the consolidated financial statements were prepared. Existing circumstances and assumptions about future developments however, may change due to market changes or circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Fair Value of Financial Instruments

The Group carries certain financial assets and liabilities at fair values, which requires the use of accounting estimates. While significant components of fair value measurement were determined using verifiable objective evidences, the amount of changes in fair values would differ if the Group utilized different valuation methodology. Any changes in fair values of these financial assets and liabilities would affect directly the Group's profit or loss.

The fair value of financial assets and financial liabilities are discussed in Notes 2 and 27.

Provision for Expected Credit Losses of Trade Receivables

The Group uses a provision matrix to calculate ECLs for trade receivables. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns (i.e., by geography, product type, customer type and rating, and coverage by letters of credit and other forms of credit insurance).

The provision matrix is initially based on the Group's historical observed default rates. The Group will calibrate the matrix to adjust the historical credit loss experience with forward-looking information. For instance, if forecast economic conditions (i.e., gross domestic product) are expected to deteriorate over the next year which can lead to an increased number of defaults in the related sector, the historical default rates are adjusted. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

Penilaian korelasi antara tingkat *default* yang diamati secara historis, prakiraan kondisi ekonomi, dan ECL adalah estimasi signifikan. Jumlah ECL sensitif terhadap perubahan keadaan dan prakiraan kondisi ekonomi. Pengalaman kerugian kredit historis Grup dan prakiraan kondisi ekonomi mungkin tidak mewakili *default* aktual pelanggan di masa depan. Informasi mengenai ECL pada piutang usaha Grup diungkapkan dalam Catatan 5.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Group's historical credit loss experience and forecast of economic conditions may also not be representative of customer's actual default in the future. The information about the ECLs on the Group's trade receivables is disclosed in Note 5.

Cadangan Penurunan Nilai Pasar dan Keusangan Persediaan

Grup membentuk cadangan kerugian penurunan nilai persediaan berdasarkan estimasi bahwa tidak terdapat penggunaan masa depan dari persediaan tersebut, atau terdapat kemungkinan persediaan tersebut menjadi usang. Manajemen berkeyakinan bahwa asumsi-asumsi yang digunakan dalam estimasi cadangan kerugian penurunan nilai persediaan dalam laporan keuangan konsolidasian adalah tepat dan wajar, namun demikian, perubahan signifikan dalam asumsi-asumsi tersebut dapat berdampak signifikan terhadap nilai tercatat persediaan dan jumlah beban kerugian penurunan nilai persediaan, yang akhirnya akan berdampak pada hasil operasi Grup.

Allowance for Decline in Market Values and Obsolescence of Inventories

The Group provides allowance for decline in value of inventories based on its estimation that there will be no future usage of such inventories or such inventories will be slow moving in the future. While it is believed that the assumptions used in the estimation of the allowance for decline in the value of inventories reflected in the consolidated financial statements are appropriate and reasonable, significant changes in these assumptions may materially affect the assessment of the carrying value of the inventories and provision for decline in value of inventories, which ultimately impact the result of the Group's operations.

Taksiran Masa Manfaat Ekonomis Aset Tetap, Aset Takberwujud, dan Aset Hak-Guna

Biaya perolehan aset tetap, aset takberwujud, dan aset hak-guna disusutkan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomisnya. Masa manfaat setiap aset tetap, properti investasi, tanaman produktif, aset takberwujud, dan aset hak-guna Grup ditentukan berdasarkan periode kegunaan yang diharapkan dari aset tersebut. Estimasi ini ditentukan berdasarkan evaluasi teknis internal dan pengalaman atas aset sejenis. Masa manfaat setiap aset direvisi secara periodik dan disesuaikan apabila prakiraan berbeda dengan estimasi sebelumnya karena keausan, keusangan teknis dan komersial, hukum atau keterbatasan lainnya atas pemakaian aset. Namun terdapat kemungkinan bahwa hasil operasi di masa mendatang dapat dipengaruhi secara signifikan oleh perubahan atas jumlah serta periode pencatatan beban yang diakibatkan karena perubahan faktor yang disebutkan di atas.

Estimated Useful Lives of Property and Equipment, Intangible Assets, and Right-of-Use Assets

The costs of property and equipment, intangible assets, and right-of-use assets are depreciated on a straight-line basis over their estimated useful lives. The useful life of each item of the Group's property, plant and equipment, investment properties, bearer plants, intangible assets, and right-of-use assets is estimated based on the period over which the asset is expected to be available for use. Such estimation is based on internal technical evaluation and experience with similar assets. The estimated useful life of each asset is reviewed periodically and updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the asset. It is possible, however, that future results of operations could be materially affected by changes in the amounts and timing of recorded expenses brought about by changes in the factors mentioned above.

Perubahan masa manfaat aset tetap, aset takberwujud, dan aset hak-guna dapat mempengaruhi jumlah beban penyusutan dan amortisasi yang diakui dan penurunan nilai tercatat aset tersebut.

A change in the estimated useful life of any item of property and equipment, intangible assets, and right-of-use assets would affect the recorded depreciation and amortization expense, respectively, and decrease in the carrying values of these assets.

Nilai tercatat aset tetap, aset takberwujud, dan aset hak-guna diungkapkan dalam Catatan 2,8,9, dan 16a.

The carrying values of property, plant and equipment, investment properties, bearer plants, intangible assets, and right-of-use assets are disclosed in Notes 2,8,9, and 16a.

Penurunan Nilai Aset Nonkeuangan

Penurunan nilai muncul saat nilai tercatat aset atau unit penghasil kas melebihi nilai terpulihkannya, yang lebih besar antara nilai wajar dikurangi biaya untuk menjual dan nilai pakainya. Nilai wajar dikurangi biaya untuk menjual didasarkan pada ketersediaan data dari perjanjian penjualan yang mengikat yang dibuat dalam transaksi normal atas aset serupa atau harga pasar yang dapat diamati dikurangi dengan biaya tambahan yang dapat diatribusikan dengan pelepasan aset. Perhitungan nilai pakai didasarkan pada model arus kas yang didiskontokan. Data arus kas diambil dari anggaran untuk lima tahun yang akan datang dan tidak termasuk aktivitas restrukturisasi yang belum dilakukan oleh Grup atau investasi signifikan di masa datang yang akan memundurkan kinerja aset dari UPK yang diuji. Nilai terpulihkan paling dipengaruhi oleh tingkat diskonto yang digunakan dalam model arus kas yang didiskontokan, sebagaimana juga jumlah arus kas masuk di masa datang yang diharapkan dan tingkat pertumbuhan yang digunakan untuk tujuan ekstrapolasi.

Manajemen berkeyakinan bahwa tidak terdapat indikasi atas penurunan nilai aset nonkeuangan pada tanggal 31 Maret 2024 dan 31 Desember 2023.

Imbalan Kerja

Penentuan liabilitas imbalan kerja jangka panjang dipengaruhi oleh asumsi tertentu yang digunakan oleh aktuaris dalam menghitung jumlah tersebut. Asumsi-asumsi tersebut dijelaskan dalam Catatan 18 dan mencakup, antara lain, tingkat kenaikan gaji, dan tingkat diskonto yang ditentukan dengan mengacu pada imbal hasil pasar atas bunga obligasi korporasi berkualitas tinggi dalam mata uang yang sama dengan mata uang pembayaran imbalan dan memiliki jangka waktu yang mendekati estimasi jangka waktu liabilitas imbalan kerja jangka panjang tersebut. Hasil aktual yang berbeda dengan asumsi Grup dibukukan pada penghasilan komprehensif lain dan dengan demikian, berdampak pada jumlah penghasilan komprehensif lain yang diakui dan liabilitas yang tercatat pada periode-periode mendatang. Manajemen berkeyakinan bahwa asumsi-asumsi yang digunakan adalah tepat dan wajar, namun demikian, perbedaan signifikan pada hasil aktual, atau perubahan signifikan dalam asumsi-asumsi tersebut dapat berdampak signifikan pada jumlah liabilitas imbalan kerja jangka panjang.

Jumlah tercatat liabilitas imbalan kerja diungkapkan dalam Catatan 18.

Pajak Penghasilan

Pertimbangan yang signifikan dibutuhkan untuk menentukan jumlah pajak penghasilan. Terdapat sejumlah transaksi dan perhitungan yang menimbulkan ketidakpastian penentuan jumlah pajak penghasilan karena interpretasi atas peraturan pajak yang berbeda. Grup telah membukukan liabilitas untuk mengantisipasi hasil pemeriksaan pajak berdasarkan estimasi timbulnya tambahan pajak. Jika hasil pemeriksaan pajak berbeda dengan jumlah yang sebelumnya telah dibukukan, maka selisih tersebut akan berdampak terhadap aset dan liabilitas pajak kini dan tangguhan dalam periode dimana hasil pemeriksaan tersebut terjadi.

Impairment of Non-financial Assets

An impairment exists when the carrying value of an asset or cash-generating unit exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a discounted cash flow model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Group is not yet committed to or significant future investments that will enhance the asset's performance of the cash-generating unit being tested. The recoverable amount is most sensitive to the discount rate used for the discounted cash flow model as well as the expected future cash inflows and the growth rate used for extrapolation purposes.

Management believes that there is no indication of potential impairment in values of non-financial assets as at March 31, 2024 and December 31, 2023.

Employee Benefit

The determination of the long-term employee benefits is dependent on the selection of certain assumptions used by actuary in calculating such amounts. Those assumptions are described in Note 18 and include, among others, rate of salary increase, and discount rate which is determined after giving consideration to interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits are to be paid and have terms of maturity approximating the terms of the related employee benefits liability. Actual results that differ from the Group's assumptions are charged to other comprehensive income and therefore, generally affect the recognized other comprehensive income and recorded obligation in such future periods. While it is believed that the Group's assumptions are reasonable and appropriate, significant differences in actual experience or significant changes in assumptions may materially affect the amount of long-term employee benefits liabilities.

The carrying amount of the employee benefits liabilities are disclosed in Note 18.

Income Taxes

Significant judgment is required in determining the provision for income taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain due to different interpretation of tax regulations. The Group recognizes liabilities for anticipated tax audit issues based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will have an impact on the current and deferred income tax assets and liabilities in the period in which such determination is made.

Aset dan Liabilitas Pajak Tangguhan

Aset pajak tangguhan diakui untuk semua perbedaan temporer antara nilai tercatat aset dan liabilitas pada laporan keuangan dengan dasar pengenaan pajak jika kemungkinan besar jumlah laba kena pajak akan memadai untuk pemanfaatan perbedaan temporer yang diakui. Estimasi manajemen yang signifikan diperlukan untuk menentukan jumlah aset pajak tangguhan yang diakui berdasarkan kemungkinan waktu terealisasinya dan jumlah laba kena pajak pada masa mendatang serta strategi perencanaan pajak masa depan.

Rincian lebih lanjut diungkapkan dalam Catatan 14e.

Penurunan Nilai Goodwill

Menentukan apakah suatu *goodwill* turun nilainya membutuhkan estimasi nilai pakai unit penghasil kas dimana *goodwill* dialokasikan. Perhitungan nilai pakai mengharuskan manajemen untuk mengestimasi arus kas masa depan yang diharapkan dihasilkan dari unit penghasil kas menggunakan tingkat pertumbuhan yang tepat dan tingkat diskonto yang sesuai untuk perhitungan nilai kini. Bila aktual arus kas masa depan kurang dari yang diharapkan, kerugian penurunan nilai material mungkin timbul.

Manajemen berkeyakinan bahwa asumsi-asumsi yang digunakan dalam estimasi nilai pakai dalam laporan keuangan konsolidasian adalah tepat dan wajar, namun demikian, perubahan signifikan dalam asumsi-asumsi tersebut dapat berdampak signifikan pada jumlah nilai terpulihkan dan jumlah kerugian penurunan nilai yang terjadi mungkin berdampak material pada hasil operasi Grup.

Estimasi Bunga Pinjaman Inkremental untuk Sewa

Grup tidak dapat langsung menentukan tingkat bunga implisit dalam sewa, oleh karena itu, Grup menggunakan suku bunga pinjaman tambahan (IBR) untuk mengukur kewajiban sewa. IBR adalah tingkat bunga yang harus dibayar Grup untuk meminjam dalam jangka waktu yang sama, dan dengan jaminan serupa, dana yang diperlukan untuk memperoleh aset dengan nilai yang sama dengan aset hak-guna dalam lingkungan ekonomi yang sama. Oleh karena itu, IBR mencerminkan apa yang 'harus dibayar' oleh Grup, yang memerlukan perkiraan ketika tidak ada tarif yang tersedia sebagai acuan atau ketika perlu disesuaikan untuk mencerminkan syarat dan ketentuan sewa. Grup memperkirakan IBR menggunakan input yang dapat diamati (seperti suku bunga pasar).

Deferred Tax Assets and Liabilities

Deferred tax assets are recognized for all temporary differences between the financial statements' carrying amounts of existing assets and liabilities and their respective taxes bases to the extent that it is probable that taxable profit will be available against which the temporary differences can be utilized. Significant management estimates are required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Further details are disclosed in Note 14e.

Impairment of Goodwill

Determining whether goodwill is impaired requires an estimation of the value in use of the cash-generating units to which goodwill has been allocated. The value in use calculation requires the management to estimate the future cash flows expected to arise from the cash-generating unit using an appropriate growth rate and a suitable discount rate in order to calculate present value. Where the actual future cash flows are less than expected, a material impairment loss may arise.

While it is believed that the assumptions used in the estimation of the value in use of assets reflected in the consolidated financial statements are appropriate and reasonable, significant changes in this assumption may materially affect the assessment of recoverable values and any resulting impairment loss could have a material adverse impact on the results of the Group's operations.

Estimating the Incremental Borrowing Rate for Leases

The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that the Group would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. IBR therefore reflects what the Group 'would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Group estimates the IBR using observable inputs (such as market interest rates).

**PT WIR ASIA Tbk
DAN ENTITAS ANAKNYA**
Catatan atas Laporan Keuangan Konsolidasian Interim
Pada Tanggal 31 Maret 2024 dan 31 Desember 2023 Serta
Untuk Periode Tiga Bulan Yang Berakhir Pada Tanggal
31 Maret 2024 dan 2023
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)

**PT WIR ASIA Tbk
AND ITS SUBSIDIARIES**
Notes to Interim Consolidated Financial Statement
As at March 31, 2024 And December 31, 2023
And For The Three-Month Periods Ended
March 31, 2024 and 2023
(Figures are Presented in Rupiah,
unless Otherwise Stated)

4. Kas dan Setara Kas

Akun ini terdiri dari:

| | 31 Maret 2024/ March 31, 2024 |
|---|----------------------------------|
| Kas | |
| <u>Rupiah</u> | |
| Kas kecil | 1.609.381.345 |
| Bank | |
| <u>Rupiah</u> | |
| PT Bank Central Asia Tbk | 9.330.538.943 |
| PT Bank Rakyat Indonesia (Persero) Tbk | 6.602.008.384 |
| PT Bank Mandiri (Persero) Tbk | 1.977.363.496 |
| PT Bank Permata Tbk | 892.869.336 |
| PT Bank Negara Indonesia (Persero) Tbk | 346.527.472 |
| PT Bank CIMB Niaga Tbk | 321.838.697 |
| PT Bank Sinarmas Tbk | 166.236.205 |
| PT Bank Pan Indonesia Tbk | 20.150.036 |
| PT Bank UOB Indonesia | 12.416.599 |
| PT Bank Muamalat Indonesia Tbk | 5.593.000 |
| PT Bank Ina Perdana Tbk | 1.470.259 |
| PT Bank Maybank Indonesia Tbk | 1.206.726 |
| PT Bank Tabungan Negara (Persero) Tbk | 275.000 |
| Dolar Amerika Serikat | |
| PT Bank Central Asia Tbk (USD21.230 dan USD27.410 pada 31 Maret 2024 dan 31 Desember 2023) | 336.564.264 |
| PT Bank Negara Indonesia (Persero) Tbk (USD2.621 dan USD2.635 pada 31 Maret 2024 dan 31 Desember 2023) | 41.545.482 |
| PT Bank Maybank Indonesia Tbk (USD1.445 dan USD1.475 pada 31 Maret 2024 dan 31 Desember 2023) | 22.912.178 |
| PT Bank Mandiri (Persero) Tbk (USD985 pada 31 Maret 2024) | 15.615.205 |
| PT Bank Permata Tbk (USD877 dan USD927 pada 31 Maret 2024 dan 31 Desember 2023) | 13.907.833 |
| Subtotal bank | <u>20.109.039.115</u> |
| Deposito berjangka | |
| <u>Rupiah</u> | |
| PT Bank CIMB Niaga Tbk | 85.000.000.000 |
| PT Bank Central Asia Tbk | 110.000.000 |
| Subtotal deposito berjangka | <u>85.110.000.000</u> |
| Total | <u>106.828.420.460</u> |

Suku bunga bank tahunan berkisar antara 0,15% - 2,00% masing-masing pada tanggal 31 Maret 2024 dan 31 Desember 2023.

4. Cash and Cash Equivalents

This account consists of:

| | 31 Desember 2023/ December 31, 2023 |
|---|--|
| Cash | |
| <u>Rupiah</u> | |
| Cash on hand | 5.205.967.388 |
| Banks | |
| <u>Rupiah</u> | |
| PT Bank Central Asia Tbk | 19.575.412.893 |
| PT Bank Rakyat Indonesia (Persero) Tbk | 6.868.788.429 |
| PT Bank Mandiri (Persero) Tbk | 4.876.405.998 |
| PT Bank Permata Tbk | 558.117.244 |
| PT Bank Negara Indonesia (Persero) Tbk | 288.131.952 |
| PT Bank CIMB Niaga Tbk | 350.480.214 |
| PT Bank Sinarmas Tbk | 1.820.000 |
| PT Bank Pan Indonesia Tbk | 20.379.933 |
| PT Bank UOB Indonesia | 12.517.866 |
| PT Bank Muamalat Indonesia Tbk | - |
| PT Bank Ina Perdana Tbk | 1.619.549 |
| PT Bank Maybank Indonesia Tbk | 1.461.726 |
| PT Bank Tabungan Negara (Persero) Tbk | 500.000 |
| United States Dollar | |
| PT Bank Central Asia Tbk (USD21,230 and USD27,410 on March 31, 2024 and December 31, 2023) | 422.554.718 |
| PT Bank Negara Indonesia (Persero) Tbk (USD2,621 and USD2,635 on March 31, 2024 and December 31, 2023) | 40.619.464 |
| PT Bank Maybank Indonesia Tbk (USD1,445 and USD1,475 on March 31, 2024 and December 31, 2023) | 22.743.065 |
| PT Bank Mandiri (Persero) Tbk (USD985 on March 31, 2024) | - |
| PT Bank Permata Tbk (USD877 and USD927 on March 31, 2024 and December 31, 2023) | 14.287.545 |
| Subtotal banks | <u>33.055.840.596</u> |
| Time deposits | |
| <u>Rupiah</u> | |
| PT Bank CIMB Niaga Tbk | 85.000.000.000 |
| PT Bank Central Asia Tbk | 110.000.000 |
| Subtotal time deposit | <u>85.110.000.000</u> |
| Total | <u>123.371.807.984</u> |

The annual interest rate of bank are ranging between 0.15% - 2.00% as at March 31, 2024 and December 31, 2023, respectively.

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Suku bunga deposito berjangka tahunan berkisar antara 3,25% - 3,50% masing-masing pada tanggal 31 Maret 2024 dan 31 Desember 2023.

The annual interest rate of time deposits are ranging between 3.25% - 3.50% as at March 31, 2024 and December 31, 2023, respectively.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, tidak ada kas dan setara kas yang dibatasi penggunaannya dan ditempatkan pada pihak berelasi.

As at March 31, 2024 and December 31, 2023, there is no restricted cash and cash equivalents nor placed in related parties.

5. Piutang Usaha

Akun ini terdiri dari:

5. Trade Receivables

This account consists of:

| | 31 Maret 2024/ March 31, 2024 | 31 Desember 2023/ December 31, 2023 | |
|---|----------------------------------|--|--|
| Pihak ketiga | | | Third parties |
| <u>Rupiah</u> | | | <u>Rupiah</u> |
| PT Temu Lintang Makmur | 43.273.399.726 | 34.947.853.443 | PT Temu Lintang Makmur |
| PT Rekaloka Nusa Jaya | 41.773.460.023 | 29.458.920.917 | PT Rekaloka Nusa Jaya |
| PT Anugerah Jaya Globalindo | 41.461.275.340 | 25.805.922.696 | PT Anugerah Jaya Globalindo |
| PT Mahardika Hapsari Jaya | 38.780.871.780 | 32.118.805.160 | PT Mahardika Hapsari Jaya |
| PT Dala Tagar Inovasi | 33.310.451.326 | 26.672.411.799 | PT Dala Tagar Inovasi |
| PT Raja Sonang Bersaudara | 31.985.198.422 | 28.749.247.391 | PT Raja Sonang Bersaudara |
| PT Pilar Mitra Bersama | 29.182.802.039 | 26.271.144.715 | PT Pilar Mitra Bersama |
| PT Pelita Dwitama Gemilang | 28.169.671.038 | 27.948.687.600 | PT Pelita Dwitama Gemilang |
| PT Sembi Solusi Indonesia | 16.855.274.651 | 17.839.635.203 | PT Sembi Solusi Indonesia |
| PT Bentang Manikam | 15.129.808.659 | 10.747.564.659 | PT Bentang Manikam |
| PT Btari Eka Lentera Komunikasi | 12.614.512.180 | 9.014.951.300 | PT Btari Eka Lentera Komunikasi |
| PT Semesta Peduli Nusantara | 11.865.863.667 | 11.865.863.667 | PT Semesta Peduli Nusantara |
| PT Kazan Teknologi Makmur | 10.958.605.000 | 10.916.785.283 | PT Kazan Teknologi Makmur |
| CV Grombsi | 9.511.864.000 | 10.477.986.000 | CV Grombsi |
| Lain-lain (di bawah Rp10 miliar) | 91.652.891.232 | 67.735.702.701 | Others (below Rp10 billion) |
| <u>Dolar Amerika Serikat</u> | | | <u>United States Dollar</u> |
| Digital Jaya Agency Sdn. Bhd. (USD1.537.800 pada tanggal 31 Maret 2024 dan 31 Desember 2023) | 24.378.743.400 | 23.706.724.800 | Digital Jaya Agency Sdn. Bhd. (USD1,537,800 on March 31, 2024 and December 31, 2023) |
| TMN Asia Digital Inc. (USD1.273.459 pada tanggal 31 Maret 2024 dan 31 Desember 2023) | 20.188.145.527 | 19.631.643.944 | TMN Asia Digital Inc. (USD1,273,459 on March 31, 2024 and December 31, 2023) |
| MAG Consultant Inc. (USD709.352 pada tanggal 31 Maret 2024 dan 31 Desember 2023) | 11.245.357.256 | 10.935.370.432 | MAG Consultant Inc. (USD709,352 on March 31, 2024 and December 31, 2023) |
| Subtotal | 512.338.195.266 | 424.845.221.710 | Subtotal |
| Penyisihan atas ECL | (33.475.972.178) | (26.991.062.166) | Allowance for ECL |
| Total | 478.862.223.088 | 397.854.159.544 | Total |

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Rincian umur piutang usaha dihitung berdasarkan tanggal faktur adalah sebagai berikut:

| | 31 Maret 2024/ March 31, 2024 |
|---------------------|----------------------------------|
| Belum jatuh tempo | 204.809.769.988 |
| Telah jatuh tempo: | |
| 1 - 30 hari | 45.235.460.180 |
| 31 - 60 hari | 38.174.854.192 |
| 61 - 90 hari | 52.935.028.620 |
| 91 - 120 hari | 46.722.305.024 |
| Lebih dari 120 hari | 124.460.777.262 |
| Subtotal | 512.338.195.266 |
| Penyisihan atas ECL | (33.475.972.178) |
| Total | <u>478.862.223.088</u> |

Mutasi penyisihan atas ECL Grup adalah sebagai berikut:

| | 31 Maret 2024/ March 31, 2024 |
|--------------------------------|----------------------------------|
| Saldo awal | 26.991.062.166 |
| Penambahan penyisihan atas ECL | 6.706.244.351 |
| Pemulihan atas ECL | (221.334.339) |
| Saldo akhir | <u>33.475.972.178</u> |

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, tidak ada piutang usaha yang dijaminakan sehubungan dengan liabilitas apapun.

Manajemen Grup berpendapat bahwa penyisihan atas ECL tersebut cukup untuk menutup kemungkinan kerugian dari tidak tertagihnya piutang.

6. Sifat dan Transaksi Hubungan Berelasi

a. Gaji, upah, dan tunjangan kepada Dewan Komisaris dan Direksi (Catatan 25)

Rincian gaji, upah, dan tunjangan yang dibayarkan kepada Dewan Komisaris dan Direksi Grup masing-masing untuk periode tiga bulan yang berakhir pada tanggal 31 Maret 2024 dan 2023 adalah sebagai berikut:

| | 31 Maret 2024/ March 31, 2024 |
|-------------|----------------------------------|
| Total | <u>4.444.761.324</u> |
| Persentase* | <u>25,48%</u> |

*) Persentase terhadap total gaji pada beban umum dan administrasi konsolidasian/Percentage to consolidated total salaries in general and administrative expenses

The aging of trade receivables based on invoice dates are as follows:

| | 31 Desember 2023/ December 31, 2023 | |
|-------------------|--|--------------------|
| | 195.939.781.158 | Not yet due |
| | | Past due: |
| | 54.712.605.968 | 1 - 30 days |
| | 47.266.643.201 | 31 - 60 days |
| | 45.419.170.105 | 61 - 90 days |
| | 25.392.404.039 | 91 - 120 days |
| | 56.114.617.239 | More than 120 days |
| Subtotal | 424.845.221.710 | Subtotal |
| Allowance for ECL | (26.991.062.166) | Allowance for ECL |
| Total | <u>397.854.159.544</u> | Total |

Movements in the Group's allowance for ECL are as follows:

| | 31 Desember 2023/ December 31, 2023 | |
|--------------------------------|--|------------------------------|
| Saldo awal | 17.347.640.379 | Beginning balance |
| Penambahan penyisihan atas ECL | 30.175.862.418 | Additional allowance for ECL |
| Pemulihan atas ECL | (20.532.440.631) | Reversal of ECL |
| Saldo akhir | <u>26.991.062.166</u> | Ending balance |

As at March 31, 2024 and December 31, 2023, there are no trade receivables used as collateral for any obligations.

The Group's management believes that the allowance for ECL is adequate to cover possible losses on uncollectible accounts.

6. Nature of Relationship and Transaction with Related Parties

a. Salaries, wages, and allowances to Board of Commissioners and Directors (Note 25)

The details of salaries, wages, and allowances paid to the Group's Board of Commissioners and Directors for the three-month periods ended March 31, 2024 and 2023, respectively, are as follows:

| | 31 Maret 2024/ March 31, 2024 | | 31 Maret 2023/ March 31, 2023 | |
|-------------|----------------------------------|-------------|----------------------------------|--|
| Total | <u>4.444.761.324</u> | Total | <u>4.346.324.063</u> | |
| Persentase* | <u>25,48%</u> | Percentage* | <u>24,12%</u> | |

7. Uang Muka dan Biaya Dibayar Dimuka

Akun ini terdiri dari:

| | 31 Maret 2024/ March 31, 2024 |
|------------------------------------|----------------------------------|
| Uang Muka | |
| Layanan digital <i>advertising</i> | 51.948.800.808 |
| Pengembangan aset takberwujud | 15.693.500.000 |
| Pembelian persediaan | 4.217.272.655 |
| Pengembangan perangkat lunak | - |
| Beban Dibayar Di Muka | |
| Lisensi | 349.854.059 |
| Sewa | 14.500.000 |
| Asuransi | - |
| Lain-lain | 2.250.000 |
| Total | <u>72.226.177.522</u> |

Uang muka layanan digital *advertising* merupakan uang muka dari MNR atas pembelian *voucher* dari PT Andakala Digital Solusi yang akan digunakan untuk kegiatan promosi.

Uang muka pengembangan aset takberwujud merupakan uang muka kepada vendor atas kegiatan pengembangan aset takberwujud milik WIR, ARE, VMR, dan MNR.

Uang muka pembelian persediaan merupakan uang muka dari VMR atas pembelian persediaan produk digital dari PT Parastar Distrindo dan PT Sentra Makmur Sakti pada tanggal 31 Maret 2024 dan 31 Desember 2023.

Uang muka atas pengembangan perangkat lunak merupakan biaya dibayar dimuka kepada *vendor* atas proyek pengembangan *software* yang diperlukan oleh *customer* sehubungan dengan proyek WIR, ARE, VMR, TAM, dan MNR, dan pengembangan *software* internal.

7. Advances and Prepaid Expenses

This account consists of:

| | 31 Desember 2023/ December 31, 2023 | |
|-------------------------------|--|-------|
| Advances | | |
| Digital advertising services | 38.866.950.000 | |
| Intangible assets development | 30.453.530.000 | |
| Purchase of inventory | 2.903.576.829 | |
| Software development | 312.280.000 | |
| Prepaid Expenses | | |
| License | 326.782.671 | |
| Rent | 26.500.000 | |
| Insurance | 94.751.499 | |
| Others | 2.250.000 | |
| Total | <u>72.986.620.999</u> | Total |

Advances of digital advertising services represent advances from MNR for the purchase of voucher from PT Andakala Digital Solusi which will be used for promotional activities.

Advances for intangible asset development represent advances to vendor for development of intangible assets owned by WIR, ARE, VMR, and MNR.

Advances of purchase of inventory represent advances from VMR for the purchase of product digital supplies from PT Parastar Distrindo and PT Sentra Makmur Sakti as at March 31, 2024 and December 31, 2023.

Advance for software development represent prepaid expenses to vendors for software development projects required by the customer in connection with the WIR, ARE, VMR, TAM, and MNR project and internal software development.

8. Aset Tetap

Rincian aset tetap adalah sebagai berikut:

8. Property and Equipment

The details of property and equipment are as follows:

| | 31 Maret 2024/March 31, 2024 | | | | |
|---|--|----------------------------------|------------------------------------|--|---|
| | <u>Saldo Awal/ Beginning Balance</u> | <u>Penambahan/ Additions</u> | <u>Pengurangan/ Deductions</u> | <u>Saldo Akhir/ Ending Balance</u> | |
| <u>Biaya Perolehan</u> | | | | | <u>Cost</u> |
| <u>Pemilikan langsung</u> | | | | | <u>Direct ownership</u> |
| Perabotan, perlengkapan, dan peralatan kantor | 153.393.180.542 | 99.063.468 | 39.670.000 | 153.452.574.010 | Furniture, fixture, and office equipments |
| Peralatan <i>broadcasting</i> | 15.738.115.369 | - | - | 15.738.115.369 | Broadcasting equipments |
| Kendaraan | 378.600.000 | - | - | 378.600.000 | Vehicles |
| <u>Pembiayaan</u> | | | | | <u>Financing</u> |
| Kendaraan | 3.258.000.000 | - | - | 3.258.000.000 | Vehicles |
| <u>Aset dalam penyelesaian</u> | | | | | <u>Construction in progress</u> |
| Perabotan, perlengkapan, dan peralatan kantor | 18.018.018.018 | - | - | 18.018.018.018 | Furniture, fixture, and office equipments |
| Total | <u>190.785.913.929</u> | <u>99.063.468</u> | <u>39.670.000</u> | <u>190.845.307.397</u> | Total |
| <u>Akumulasi penyusutan</u> | | | | | <u>Accumulated depreciation</u> |
| <u>Pemilikan langsung</u> | | | | | <u>Direct ownership</u> |
| Perabotan, perlengkapan, dan peralatan kantor | 68.604.579.848 | 7.709.285.906 | 15.695.830 | 76.298.169.924 | Furniture, fixture, and office equipments |
| Peralatan <i>broadcasting</i> | 15.448.165.060 | 26.782.892 | - | 15.474.947.952 | Broadcasting equipments |
| Kendaraan | 378.600.000 | - | - | 378.600.000 | Vehicles |
| <u>Pembiayaan</u> | | | | | <u>Financing</u> |
| Kendaraan | 1.934.437.500 | 101.812.500 | - | 2.036.250.000 | Vehicles |
| Total | <u>86.365.782.408</u> | <u>7.837.881.298</u> | <u>15.695.830</u> | <u>94.187.967.876</u> | Total |
| Nilai buku | <u>104.420.131.521</u> | | | <u>96.657.339.521</u> | Net book value |

| | 31 Desember 2023/December 31, 2023 | | | | |
|---|---|---------------------------------|-----------------------------------|---------------------------------------|---|
| | Saldo Awal/ <i>Beginning Balance</i> | Penambahan/ <i>Additions</i> | Pengurangan/ <i>Deductions</i> | Saldo Akhir/ <i>Ending Balance</i> | |
| Biaya Perolehan | | | | | Cost |
| <u>Pemilikan langsung</u> | | | | | <u>Direct ownership</u> |
| Perabotan, perlengkapan, dan peralatan kantor | 149.842.838.444 | 3.596.562.098 | 46.220.000 | 153.393.180.542 | Furniture, fixture, and office equipments |
| Peralatan <i>broadcasting</i> | 15.745.834.427 | 6.734.095 | 14.453.153 | 15.738.115.369 | Broadcasting equipments |
| Kendaraan | 378.600.000 | - | - | 378.600.000 | Vehicles |
| <u>Pembiayaan</u> | | | | | <u>Financing</u> |
| Kendaraan | 3.258.000.000 | - | - | 3.258.000.000 | Vehicles |
| <u>Aset dalam penyelesaian</u> | | | | | <u>Construction in progress</u> |
| Perabotan, perlengkapan, dan peralatan kantor | 18.018.018.018 | - | - | 18.018.018.018 | Furniture, fixture, and office equipments |
| Total | 187.243.290.889 | 3.603.296.193 | 60.673.153 | 190.785.913.929 | Total |
| Akumulasi penyusutan | | | | | Accumulated depreciation |
| <u>Pemilikan langsung</u> | | | | | <u>Direct ownership</u> |
| Perabotan, perlengkapan, dan peralatan kantor | 34.031.377.148 | 34.590.601.033 | 17.398.333 | 68.604.579.848 | Furniture, fixture, and office equipments |
| Peralatan <i>broadcasting</i> | 15.342.539.027 | 108.034.892 | 2.408.859 | 15.448.165.060 | Broadcasting equipments |
| Kendaraan | 331.275.000 | 47.325.000 | - | 378.600.000 | Vehicles |
| <u>Pembiayaan</u> | | | | | <u>Financing</u> |
| Kendaraan | 1.527.187.500 | 407.250.000 | - | 1.934.437.500 | Vehicles |
| Total | 51.232.378.675 | 35.153.210.925 | 19.807.192 | 86.365.782.408 | Total |
| Nilai buku | 136.010.912.214 | | | 104.420.131.521 | Net book value |

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Beban penyusutan untuk periode tiga bulan yang berakhir pada tanggal 31 Maret 2024 dan 2023 masing-masing adalah sebagai berikut:

Depreciation expenses for the three-month periods ended March 31, 2024 and 2023, respectively, are as follows:

| | <u>31 Maret 2024/ March 31, 2024</u> | <u>31 Maret 2023/ March 31, 2023</u> | |
|---|--|--|--|
| Beban pokok pendapatan (Catatan 23) | 5.224.332.953 | 6.400.090.374 | Cost of revenue (Note 23) |
| Beban umum dan administrasi (Catatan 25) | <u>2.613.548.345</u> | <u>2.650.403.429</u> | General and administrative expenses (Note 25) |
| Total | <u><u>7.837.881.298</u></u> | <u><u>9.050.493.803</u></u> | Total |

Perhitungan rugi pelepasan/penjualan aset tetap sebagai berikut:

The calculation of loss on disposal/sale of property and equipment are as follows:

| | <u>31 Maret 2024/ March 31, 2024</u> | <u>31 Maret 2023/ March 31, 2023</u> | |
|---|--|--|--|
| Penerimaan dari penjualan aset tetap | - | 22.406.250 | Proceeds from sale of property and equipment |
| Nilai catatan neto | <u>(23.974.170)</u> | <u>(22.406.250)</u> | Net carrying amount |
| Kerugian atas pelepasan/penjualan aset tetap | <u><u>(23.974.170)</u></u> | <u><u>-</u></u> | Loss on disposal/sale of property and equipment |

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, kendaraan Entitas Induk sebesar Rp3.140.132.160 digunakan sebagai jaminan utang pembiayaan yang diperoleh dari PT Mandiri Tunas Finance (Catatan 15).

As at March 31, 2024 and December 31, 2023, vehicles of the Company amounted to Rp3,140,132,160, were pledged as collateral for the financing payables obtained from PT Mandiri Tunas Finance (Note 15).

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, kendaraan Entitas Induk diasuransikan terhadap segala risiko kepada PT Asuransi Ramayana, pihak ketiga, dengan nilai pertanggungan masing-masing sebesar dan Rp2.280.600.000.

As at March 31, 2024 and December 31, 2023, vehicles of the Company are insured against all risks with PT Asuransi Ramayana, third parties, with sum insured amounting to and Rp2,280,600,000, respectively.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, terdapat aset tetap Grup yang telah disusutkan penuh dan masih digunakan masing-masing sebesar Rp43.543.669.023 dan Rp41.383.942.798.

As at March 31, 2024 and December 31, 2023, property and equipment of Group's that have been fully depreciated and are still being used amounted to Rp43,543,669,023 and Rp41,383,942,798, respectively.

Tidak terdapat aset tetap yang dipakai sementara.

There are no temporarily used property and equipment.

Tidak terdapat aset tetap yang dihentikan dari penggunaan aktif dan tidak diklasifikasikan sebagai tersedia untuk dijual.

No property and equipment are excluded from active use and are not classified as available for sale.

Manajemen Grup berkeyakinan bahwa tidak terdapat kejadian-kejadian atau perubahan-perubahan yang mengidentifikasi adanya penurunan nilai aset tetap.

The Group's management believes that there are no event or changes that indicates impairment of property and equipment.

9. Aset Takberwujud

Rincian aset takberwujud adalah sebagai berikut:

9. Intangible Assets

The details of intangible assets are as follows:

| 31 Maret 2024/March 31, 2024 | | | | | | |
|---|---|---------------------------------|-----------------------------------|---|---------------------------------------|---|
| | Saldo Awal/ <i>Beginning Balance</i> | Penambahan/ <i>Additions</i> | Pengurangan/ <i>Deductions</i> | Reklasifikasi/ <i>Reclassification</i> | Saldo Akhir/ <i>Ending Balance</i> | |
| Biaya Perolehan | | | | | | Cost |
| Perangkat lunak | 4.126.335.325 | - | - | - | 4.126.335.325 | Software |
| Hak paten | 11.651.710.642 | - | - | - | 11.651.710.642 | Patent |
| Hak cipta | 6.947.766.871 | - | - | - | 6.947.766.871 | Copyright |
| Penelitian dan pengembangan | | | | | | Research and development |
| Mindstores for IPTV | 10.805.400.000 | - | - | - | 10.805.400.000 | Mindstores for IPTV |
| ARpedia | 8.338.880.000 | - | - | - | 8.338.880.000 | ARpedia |
| IseeAR 2.0 | 9.457.600.000 | - | - | - | 9.457.600.000 | IseeAR 2.0 |
| AR Fashion Mirror | 7.491.543.333 | - | - | - | 7.491.543.333 | AR Fashion Mirror |
| MINAR Digital Goods | 8.937.312.442 | - | - | - | 8.937.312.442 | MINAR Digital Goods |
| Cinema 4D | 7.775.055.000 | - | - | - | 7.775.055.000 | Cinema 4D |
| Karaoke Pods | 7.880.480.000 | - | - | - | 7.880.480.000 | Karaoke Pods |
| Car Windshield AR | 6.250.731.329 | 336.564.178 | - | - | 6.587.295.507 | Car Windshield AR |
| Smart Chair | 21.140.040.000 | 55.000.000 | - | - | 21.195.040.000 | Smart Chair |
| E-DNA | 6.288.200.000 | 336.564.178 | - | - | 6.624.764.178 | E-DNA |
| Smart Dressing Room | 2.662.791.932 | 2.014.564.178 | - | - | 4.677.356.110 | Smart Dressing Room |
| E-Cash | 5.346.537.429 | - | - | - | 5.346.537.429 | E-Cash |
| Metode Sinkronisasi <i>Avatar</i> dengan Konten Multimedia pada POD Karaoke | 13.315.370.968 | 52.875.000 | - | - | 13.368.245.968 | Avatar Synchronization Method with Content in Karaoke POD Multimedia |
| Jam Tangan Pintar sebagai Portal Keamanan berbagai <i>Platform</i> <i>Metaverse</i> | 8.452.304.301 | 552.875.000 | - | - | 9.005.179.301 | Smartwatch as a Security Gateway for Various Metaverse Platforms |
| Metode dan Proses Penerapan Verifikasi ID, <i>Virtual Monitoring</i> Kesehatan, Manajemen Aset, dan Interaksi Sosial pada <i>Platform Metaverse</i> berbasis <i>Wearable Device</i> | 8.469.370.968 | 52.875.000 | - | - | 8.522.245.968 | Methods and Processes for Implementing ID Verification, Virtual Health Monitoring, Asset Management, and Social Interaction on Wearable Device Based Metaverse Platform |
| O2O <i>Create Avatar</i> | 7.755.607.770 | 28.875.000 | - | - | 7.784.482.770 | O2O Create Avatar |
| Metode & Alat Sinkronisasi Data Terintegrasi antar Konsol Berbasis IoT Melalui Jaringan | 7.461.572.448 | 28.875.000 | - | - | 7.490.447.448 | Integrated Data Synchronization Methods & Tools between IoT Based Consoles Through Network |
| Metode sinkronisasi avatar dengan konten multimedia pada POD Karaoke | - | 5.175.030.000 | - | - | 5.175.030.000 | Methods for synchronizing avatars with multimedia content on POD Karaoke |

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| | 31 Maret 2024/March 31, 2024 | | | | | |
|--|---|---------------------------------|-----------------------------------|---|---------------------------------------|---|
| | Saldo Awal/ <i>Beginning Balance</i> | Penambahan/ <i>Additions</i> | Pengurangan/ <i>Deductions</i> | Reklasifikasi/ <i>Reclassification</i> | Saldo Akhir/ <i>Ending Balance</i> | |
| Metode & Alat Kompetisi Karaoke dengan Fitur Realitas Tertambah antar Konsol Secara <i>On-Site</i> Atau pun <i>Out-Site</i> Melalui Jaringan | 7.900.619.744 | 28.875.000 | - | - | 7.929.494.744 | Karaoke Competition Methods & Tools with Augmented Reality Features between On-Site or Out-Site Consoles Through Network |
| Metode skoring konten multimedia berbasis realitas tertambah (AR) pada POD Karaoke pintar | - | 5.185.000.000 | - | - | 5.185.000.000 | Augmented reality (AR) based multimedia content scoring method on smart Karaoke POD |
| Metodologi untuk Sistem Pembayaran dengan Kombinasi Kecerdasan Buatan (AI) dan Pemindaian 3D | 11.215.348.536 | 28.875.000 | - | - | 11.244.223.536 | Methodology for Payment System with the Combination of Artificial Intelligence (AI) and 3D Scanning |
| Metodologi dan Perangkat untuk Membantu Penyandang Disabilitas dalam Melakukan Transaksi | 11.117.803.121 | 28.875.000 | - | - | 11.146.678.121 | Methodology and Device to Assist the Disabled to Make Transaction |
| Metodologi dan Perangkat untuk Interaksi Kiosk untuk Membantu Pengguna dengan Pengenalan Suara Multibahasa dan Aktivasi Modul | 10.392.803.121 | 28.875.000 | - | - | 10.421.678.121 | Methodology and Device for Kiosk Interaction to Assist Users Using Multilingual Voice Recognition and Module Activations |
| Metodologi dan Perangkat untuk Otentikasi Tambahan berbasis Frekuensi Ultrasonik | 12.137.803.121 | 28.875.000 | - | - | 12.166.678.121 | Methodology and Device of Augmented Authentication based on Ultrasonic Frequency |
| Metodologi dan Perangkat untuk Mengintegrasikan Kecerdasan Buatan (AI) pada Interaksi dan Otomasi Kiosk <i>SaaS Virtual Store</i> | 11.697.803.121 6.664.583.416 | 28.875.000 52.142.857 | - - | - - | 11.726.678.121 6.716.726.273 | Methodology and Device to Integrate AI for Kiosk Interaction and Automations for Kiosk Interaction and Automations SaaS Virtual Store |
| Metode & Alat Automasi Konversi Konten Multimedia Menjadi Konten Realitas Tertambah | 9.920.330.461 | 52.142.857 | - | - | 9.972.473.318 | Multimedia Content Conversion Automation Methods & Tools Into Augmented Reality Content |
| Metode Automasi Perhitungan Royalti dari Konten Multimedia Berlisensi Pada <i>Platform</i> Berbasis Durasi | 9.660.244.519 | 52.142.857 | - | - | 9.712.387.376 | Royalty Calculation Automation Method of Licensed Multimedia Content on Duration-Based Platform |
| Metode Interaksi Pengguna dengan Avatar pada POD Karaoke | 10.567.197.644 | 52.142.857 | - | - | 10.619.340.501 | User Interaction Method with Avatars on POD Karaoke |
| Penerapan Teknologi IoT dalam Menghubungkan <i>Virtual Store</i> dengan Realitas Fisik | 5.259.255.357 | 552.142.857 | - | - | 5.811.398.214 | The Implementation of IoT Technology in Connecting Virtual Stores with Physical Reality |

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unless Otherwise Stated)

| 31 Maret 2024/March 31, 2024 | | | | | | |
|---|---|---------------------------------|-----------------------------------|---|---------------------------------------|--|
| | Saldo Awal/ <i>Beginning Balance</i> | Penambahan/ <i>Additions</i> | Pengurangan/ <i>Deductions</i> | Reklasifikasi/ <i>Reclassification</i> | Saldo Akhir/ <i>Ending Balance</i> | |
| Metodologi Navigasi Toko dengan Pemanfaatan Realitas Tertambah yang Ditingkatkan dengan Teknologi VPS | 5.133.115.178 | 1.102.142.857 | - | - | 6.235.258.035 | Methodology of Store Navigation using Augmented Reality Enhanced with VPS Technology |
| Sistem Panduan dan Manajemen Inventaris Gudang Terintegrasi AR/VR | 5.023.221.428 | 52.142.857 | - | - | 5.075.364.285 | AR/VR Integrated Warehouse Inventory Guidance & Management System |
| Otentikasi Tertambah dengan Teknologi Laser | 9.976.333.333 | 56.250.000 | - | - | 10.032.583.333 | Augmented Authentication using Laser Technology |
| Otentikasi Tertambah Menggunakan Pengenalan Pola Gambar dengan Memanfaatkan Kamera Inframerah dan Kamera UV | 9.476.333.333 | 56.250.000 | - | - | 9.532.583.333 | Augmented Authentication Using Image Pattern Recognition Utilizing Infrared Camera and UV Camera |
| Otentikasi Tertambah Menggunakan Pengenalan Kedalaman 3D berdasarkan Masukan Ultrasonik | 10.111.333.333 | 56.250.000 | - | - | 10.167.583.333 | Augmented Authentication based on Using Ultrasonic Input |
| Interaksi Karakter Animasi dengan kemampuan AI dalam Augmented Reality | 9.498.437.634 | 3.052.875.000 | - | - | 12.551.312.634 | Animated Character Interaction with AI capabilities in Augmented Reality |
| Blockchain untuk Transaksi dan Verifikasi Data IOT | 8.481.181.900 | 56.250.000 | - | - | 8.537.431.900 | Blockchain for Transaction and IOT Data Verification |
| Fungsi Kustomisasi Avatar | 7.858.059.524 | 240.000.000 | - | - | 8.098.059.524 | Avatar Customization Function |
| Nusameta <i>Platform</i> | 15.938.415.505 | 1.727.744.508 | - | - | 17.666.160.013 | Nusameta Platform |
| Nusameta <i>Sports</i> | 10.161.266.814 | - | - | - | 10.161.266.814 | Nusameta Sports |
| <i>World Creator Tools</i> | 2.700.000.000 | - | - | - | 2.700.000.000 | World Creator Tools |
| GORO <i>Blockchain</i> | 5.947.269.512 | 264.000.000 | - | - | 6.211.269.512 | GORO Blockchain |
| Nusameta <i>Marketplace</i> | 2.664.850.000 | 105.000.000 | - | - | 2.769.850.000 | Nusameta Marketplace |
| Aset takberwujud dalam penyelesaian Perangkat lunak | 3.340.088.000 | - | - | - | 3.340.088.000 | Intangible assets in progress Software |
| Total | 383.398.308.413 | 21.521.967.041 | - | - | 404.920.275.454 | Total |
| Akumulasi amortisasi Perangkat lunak | 1.398.160.756 | 224.173.332 | - | - | 1.622.334.088 | Accumulated amortization Software |
| Hak paten | 5.263.186.844 | 145.646.383 | - | - | 5.408.833.227 | Patent |
| Hak cipta | 1.354.715.085 | 80.677.821 | - | - | 1.435.392.906 | Copyright |
| Total | 8.016.062.685 | 450.497.536 | - | - | 8.466.560.221 | Total |
| Nilai buku | 375.382.245.728 | | | | 396.453.715.233 | Net book value |

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| | 31 Desember 2023/December 31, 2023 | | | | | |
|---|---|---------------------------------|-----------------------------------|---|---------------------------------------|---|
| | Saldo Awal/ <i>Beginning Balance</i> | Penambahan/ <i>Additions</i> | Pengurangan/ <i>Deductions</i> | Reklasifikasi/ <i>Reclassification</i> | Saldo Akhir/ <i>Ending Balance</i> | |
| Biaya Perolehan | | | | | | Cost |
| Perangkat lunak | 704.029.900 | 3.422.305.425 | - | - | 4.126.335.325 | Software |
| Hak paten | 11.594.110.642 | 57.600.000 | - | - | 11.651.710.642 | Patent |
| Hak cipta | 5.674.340.106 | 1.273.426.765 | - | - | 6.947.766.871 | Copyright |
| Penelitian dan pengembangan | | | | | | Research and development |
| Mindstores for IPTV | 10.805.400.000 | - | - | - | 10.805.400.000 | Mindstores for IPTV |
| ARpedia | 8.338.880.000 | - | - | - | 8.338.880.000 | ARpedia |
| IseeAR 2.0 | 8.348.353.057 | 1.109.246.943 | - | - | 9.457.600.000 | IseeAR 2.0 |
| AR Fashion Mirror | 6.405.700.000 | 1.085.843.333 | - | - | 7.491.543.333 | AR Fashion Mirror |
| MINAR Digital Goods | 5.983.220.000 | 2.954.092.442 | - | - | 8.937.312.442 | MINAR Digital Goods |
| Cinema 4D | 6.017.040.000 | 1.758.015.000 | - | - | 7.775.055.000 | Cinema 4D |
| Karaoke Pods | 7.880.480.000 | - | - | - | 7.880.480.000 | Karaoke Pods |
| Car Windshield AR | 4.500.598.961 | 1.750.132.368 | - | - | 6.250.731.329 | Car Windshield AR |
| Smart Chair | 21.095.040.000 | 45.000.000 | - | - | 21.140.040.000 | Smart Chair |
| E-DNA | 6.288.200.000 | - | - | - | 6.288.200.000 | E-DNA |
| Smart Dressing Room | - | 2.662.791.932 | - | - | 2.662.791.932 | Smart Dressing Room |
| E-Cash | 5.346.537.429 | - | - | - | 5.346.537.429 | E-Cash |
| Metode Sinkronisasi <i>Avatar</i> dengan Konten Multimedia pada POD Karaoke | - | 13.315.370.968 | - | - | 13.315.370.968 | Avatar Synchronization Method with Content in Karaoke POD Multimedia |
| Jam Tangan Pintar sebagai Portal Keamanan berbagai <i>Platform Metaverse</i> | - | 8.452.304.301 | - | - | 8.452.304.301 | Smartwatch as a Security Gateway for Various Metaverse Platforms |
| Metode dan Proses Penerapan Verifikasi ID, <i>Virtual Monitoring</i> Kesehatan, Manajemen Aset, dan Interaksi Sosial pada <i>Platform Metaverse</i> berbasis <i>Wearable Device</i> | - | 8.469.370.968 | - | - | 8.469.370.968 | Methods and Processes for Implementing ID Verification, Virtual Health Monitoring, Asset Management, and Social Interaction on Wearable Device Based Metaverse Platform |
| <i>O2O Create Avatar</i> | 4.625.607.770 | 3.130.000.000 | - | - | 7.755.607.770 | O2O Create Avatar |
| Metode & Alat Sinkronisasi Data Terintegrasi antar Konsol Berbasis IoT Melalui Jaringan | 5.808.640.474 | 1.652.931.974 | - | - | 7.461.572.448 | Integrated Data Synchronization Methods & Tools between IoT Based Consoles Through Network |

| | 31 Desember 2023/December 31, 2023 | | | | | |
|---|---|---------------------------------|-----------------------------------|---|---------------------------------------|--|
| | Saldo Awal/ <i>Beginning Balance</i> | Penambahan/ <i>Additions</i> | Pengurangan/ <i>Deductions</i> | Reklasifikasi/ <i>Reclassification</i> | Saldo Akhir/ <i>Ending Balance</i> | |
| Metode & Alat Kompetisi Karaoke dengan Fitur Realitas Tertambah antar Konsol Secara <i>On-Site</i> Ataupun <i>Out-Site</i> Melalui Jaringan | 6.697.687.770 | 1.202.931.974 | - | - | 7.900.619.744 | Karaoke Competition Methods & Tools with Augmented Reality Features between On-Site or Out-Site Consoles Through Network |
| Metodologi untuk Sistem Pembayaran dengan Kombinasi Kecerdasan Buatan (AI) dan Pemindaian 3D | - | 11.215.348.536 | - | - | 11.215.348.536 | Methodology for Payment System with the Combination of Artificial Intelligence (AI) and 3D Scanning |
| Metodologi dan Perangkat untuk Membantu Penyandang Disabilitas dalam Melakukan Transaksi | - | 11.117.803.121 | - | - | 11.117.803.121 | Methodology and Device to Assist the Disabled to Make Transaction |
| Metodologi dan Perangkat untuk Interaksi Kiosk untuk Membantu Pengguna dengan Pengenalan Suara Multibahasa dan Aktivasi Modul | - | 10.392.803.121 | - | - | 10.392.803.121 | Methodology and Device for Kiosk Interaction to Assist Users Using Multilingual Voice Recognition and Module Activations |
| Metodologi dan Perangkat untuk Otentikasi Tambahan berbasis Frekuensi Ultrasonik | - | 12.137.803.121 | - | - | 12.137.803.121 | Methodology and Device of Augmented Authentication based on Ultrasonic Frequency |
| Metodologi dan Perangkat untuk Mengintegrasikan Kecerdasan Buatan (AI) pada Interaksi dan Otomasi Kiosk Saas <i>Virtual Store</i> | 6.541.914.667 | 11.697.803.121 122.668.749 | - | - | 11.697.803.121 6.664.583.416 | Methodology and Device to Integrate AI for Kiosk Interaction and Automations Saas Virtual Store |
| Metode & Alat Automasi Konversi Konten Multimedia Menjadi Konten Realitas Tertambah | 7.403.739.241 | 2.516.591.220 | - | - | 9.920.330.461 | Multimedia Content Conversion Automation Methods & Tools Into Augmented Reality Content |
| Metode Automasi Perhitungan Royalti dari Konten Multimedia Berlisensi Pada Platform Berbasis Durasi | 6.498.215.799 | 3.162.028.720 | - | - | 9.660.244.519 | Royalty Calculation Automation Method of Licensed Multimedia Content on Duration-Based Platform |
| Metode Interaksi Pengguna dengan Avatar pada POD Karaoke | 3.898.215.799 | 6.668.981.845 | - | - | 10.567.197.644 | User Interaction Method with Avatars on POD Karaoke |
| Penerapan Teknologi IoT dalam Menghubungkan <i>Virtual Store</i> dengan Realitas Fisik | - | 5.259.255.357 | - | - | 5.259.255.357 | The Implementation of IoT Technology in Connecting Virtual Stores with Physical Reality |

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31 Maret 2024 dan 2023
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| 31 Desember 2023/December 31, 2023 | | | | | | |
|---|---|---------------------------------|-----------------------------------|---|---------------------------------------|--|
| | Saldo Awal/ <i>Beginning Balance</i> | Penambahan/ <i>Additions</i> | Pengurangan/ <i>Deductions</i> | Reklasifikasi/ <i>Reclassification</i> | Saldo Akhir/ <i>Ending Balance</i> | |
| Metodologi Navigasi Toko dengan Pemanfaatan Realitas Tertambah yang Ditingkatkan dengan Teknologi VPS | - | 5.133.115.178 | - | - | 5.133.115.178 | Methodology of Store Navigation using Augmented Reality Enhanced with VPS Technology |
| Sistem Panduan dan Manajemen Inventaris Gudang Terintegrasi AR/VR | - | 5.023.221.428 | - | - | 5.023.221.428 | AR/VR Integrated Warehouse Inventory Guidance & Management System |
| Otentikasi Tertambah dengan Teknologi Laser | - | 9.976.333.333 | - | - | 9.976.333.333 | Augmented Authentication using Laser Technology |
| Otentikasi Tertambah Menggunakan Pengenalan Pola Gambar dengan Memanfaatkan Kamera Inframerah dan Kamera UV | - | 9.476.333.333 | - | - | 9.476.333.333 | Augmented Authentication Using Image Pattern Recognition Utilizing Infrared Camera and UV Camera |
| Otentikasi Tertambah Menggunakan Pengenalan Kedalaman 3D berdasarkan Masukan Ultrasonik | - | 10.111.333.333 | - | - | 10.111.333.333 | Augmented Authentication Using 3D Depth Recognition based on Using Ultrasonic Input |
| Interaksi Karakter Animasi dengan kemampuan AI dalam Augmented Reality | - | 9.498.437.634 | - | - | 9.498.437.634 | Animated Character Interaction with AI capabilities in Augmented Reality |
| Blockchain untuk Transaksi dan Verifikasi Data IOT | - | 8.481.181.900 | - | - | 8.481.181.900 | Blockchain for Transaction and IOT Data Verification |
| Fungsi Kustomisasi Avatar Nusameta <i>Platform</i> | 17.624.815.995 | 2.972.983.952 | - | (12.739.740.423) | 7.858.059.524 | Avatar Customization Function Nusameta Platform |
| Nusameta <i>Sports</i> | - | 6.285.913.832 | - | 9.652.501.673 | 15.938.415.505 | Nusameta Sports |
| Nusameta <i>Sports World Creator Tools</i> | - | 7.074.028.064 | - | 3.087.238.750 | 10.161.266.814 | Nusameta Sports World Creator Tools |
| Nusameta <i>Blockchain</i> & Pengembangan Pasar Nusameta | 4.669.930.852 | - | - | - | - | Nusameta Blockchain & Nusameta Marketplace Development |
| GORO <i>Blockchain</i> | - | 2.494.588.660 | - | 3.452.680.852 | 5.947.269.512 | GORO Blockchain |
| Nusameta <i>Marketplace</i> | - | 1.447.600.000 | - | 1.217.250.000 | 2.664.850.000 | Nusameta Marketplace |
| Aset takberwujud dalam penyelesaian Perangkat lunak | 3.219.196.000 | 120.892.000 | - | - | 3.340.088.000 | Intangible assets in progress Software |
| Total | 175.969.894.462 | 207.428.413.951 | - | - | 383.398.308.413 | Total |
| Akumulasi amortisasi Perangkat lunak | 501.467.400 | 896.693.356 | - | - | 1.398.160.756 | Accumulated amortization Software |
| Hak paten | 4.678.076.145 | 585.110.699 | - | - | 5.263.186.844 | Patent |
| Hak cipta | 1.032.003.799 | 322.711.286 | - | - | 1.354.715.085 | Copyright |
| Total | 6.211.547.344 | 1.804.515.341 | - | - | 8.016.062.685 | Total |
| Nilai buku | 169.758.347.118 | | | | 375.382.245.728 | Net book value |

Beban amortisasi untuk periode tiga bulan yang berakhir pada tanggal 31 Maret 2024 dan 2023 masing-masing adalah sebesar Rp450.497.536 dan Rp293.326.236 yang dibebankan pada akun "Beban umum dan administrasi" pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian (Catatan 25).

Amortization expenses for the three-month periods ended March 31, 2024 and 2023 amounted to Rp450,497,536 and Rp293,326,236, respectively, which are allocated to "General and administrative expenses" account in the consolidated statement of profit or loss and other comprehensive income (Note 25).

Hak Paten

Hak paten merupakan hak eksklusif yang dimiliki Grup atas penemuan teknologi yang telah didaftarkan kepada Direktorat Jendral Kekayaan Intelektual Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia dengan jangka waktu perlindungan selama 20 tahun dari tanggal penerimaan permohonan.

Patent

Patent rights are exclusive rights owned by the Group for technological inventions that have been registered with the Directorate General of Intellectual Property of the Ministry of Law and Human Rights of the Republic of Indonesia with a protection period of 20 years from the date of receipt of the application.

Penelitian dan Pengembangan

| Penelitian dan pengembangan/ <i>Research and Development</i> | Nilai proyeksi penyelesaian/ <i>Projected completion value</i> | Estimasi tahun penyelesaian/ <i>Estimated year of completion</i> | 31 Maret 2024/ <i>March 31, 2024</i> | | 31 Desember 2023/ <i>December 31, 2023</i> | |
|--|---|---|--|------|--|------|
| | | | Nilai penyelesaian/ <i>Completion value</i> | % | Nilai penyelesaian/ <i>Completion value</i> | % |
| Mindstores for IPTV/ <i>Mindstores for IPTV</i> | 11.605.400.000 | 2023 | 10.805.400.000 | 93% | 10.805.400.000 | 93% |
| ARpedia/ <i>ARpedia</i> | 9.938.880.000 | 2023 | 8.338.880.000 | 84% | 8.338.880.000 | 84% |
| IseeAR 2.0/ <i>IseeAR 2.0</i> | 9.457.600.000 | 2023 | 9.457.600.000 | 100% | 9.457.600.000 | 100% |
| AR Fashion Mirror/ <i>AR Fashion Mirror</i> | 9.805.700.000 | 2023 | 7.491.543.333 | 76% | 7.491.543.333 | 76% |
| MINAR Digital Goods/ <i>MINAR Digital Goods</i> | 9.897.040.000 | 2023 | 8.937.312.442 | 90% | 8.937.312.442 | 90% |
| Cinema 4D/ <i>Cinema 4D</i> | 8.966.720.000 | 2023 | 7.775.055.000 | 87% | 7.775.055.000 | 87% |
| Karaoke Pods/ <i>Karaoke Pods</i> | 10.880.480.000 | 2023 | 7.880.480.000 | 72% | 7.880.480.000 | 72% |
| Car Windshield AR/ <i>Car Windshield AR</i> | 8.003.160.000 | 2024 | 6.587.295.507 | 82% | 6.250.731.329 | 78% |
| Smart Chair/ <i>Smart Chair</i> | 21.195.040.000 | 2024 | 21.195.040.000 | 100% | 21.140.040.000 | 100% |
| E-DNA/ <i>E-DNA</i> | 8.123.800.000 | 2024 | 6.624.764.178 | 82% | 6.288.200.000 | 77% |
| E-Cash/ <i>E-Cash</i> | 6.950.000.000 | 2024 | 5.346.537.429 | 77% | 5.346.537.429 | 77% |
| Smart Dressing Room/ <i>Smart Dressing Room</i> | 9.555.000.000 | 2025 | 4.677.356.110 | 49% | 2.662.791.932 | 28% |
| Metode Sinkronisasi Avatar dengan Konten Multimedia pada POD Karaoke/ <i>Avatar Synchronization Method with Multimedia Content in Karaoke POD</i> | 13.560.000.000 | 2025 | 13.368.245.968 | 99% | 13.315.370.968 | 98% |
| Jam Tangan Pintar sebagai Portal Keamanan berbagai Platform Metaverse/ <i>Smartwatch as a Security Gateway for Various Metaverse Platforms</i> | 10.748.560.000 | 2025 | 9.005.179.301 | 84% | 8.452.304.301 | 79% |
| Metode dan Proses Penerapan Verifikasi ID, Virtual Monitoring Kesehatan, Manajemen Aset, dan Interaksi Sosial pada Platform Metaverse berbasis Wearable Device/ <i>Methods and Processes for Implementing ID Verification, Virtual Health Monitoring, Asset Management, and Social Interaction on Wearable Device Based Metaverse Platform</i> | 9.340.000.000 | 2025 | 8.522.245.968 | 91% | 8.469.370.968 | 91% |
| O2O Create Avatar/ <i>O2O Create Avatar</i> | 8.300.000.000 | 2024 | 7.784.482.770 | 94% | 7.755.607.770 | 93% |
| Metode & Alat Sinkronisasi Data Terintegrasi antar Konsol Berbasis IoT Melalui Jaringan/ <i>Integrated Data Synchronization Methods & Tools between IoT Based Consoles Through Network</i> | 8.000.000.000 | 2024 | 7.490.447.448 | 94% | 7.461.572.448 | 93% |
| Metode Interaksi Pengguna dengan Avatar pada POD Karaoke/ <i>User Interaction Method with Avatars on POD Karaoke</i> | 11.127.600.000 | 2024 | 10.619.340.501 | 95% | 10.567.197.644 | 95% |

Research and Development

| Penelitian dan pengembangan/ <i>Research and Development</i> | Nilai proyeksi penyelesaian/ <i>Projected completion value</i> | Estimasi tahun penyelesaian/ <i>Estimated year of completion</i> | 31 Maret 2024/ <i>March 31, 2024</i> | | 31 Desember 2023/ <i>December 31, 2023</i> | |
|--|---|---|--|------|--|------|
| | | | Nilai penyelesaian/ <i>Completion value</i> | % | Nilai penyelesaian/ <i>Completion value</i> | % |
| Mindstores for IPTV/ <i>Mindstores for IPTV</i> | 11.605.400.000 | 2023 | 10.805.400.000 | 93% | 10.805.400.000 | 93% |
| ARpedia/ <i>ARpedia</i> | 9.938.880.000 | 2023 | 8.338.880.000 | 84% | 8.338.880.000 | 84% |
| IseeAR 2.0/ <i>IseeAR 2.0</i> | 9.457.600.000 | 2023 | 9.457.600.000 | 100% | 9.457.600.000 | 100% |
| AR Fashion Mirror/ <i>AR Fashion Mirror</i> | 9.805.700.000 | 2023 | 7.491.543.333 | 76% | 7.491.543.333 | 76% |
| MINAR Digital Goods/ <i>MINAR Digital Goods</i> | 9.897.040.000 | 2023 | 8.937.312.442 | 90% | 8.937.312.442 | 90% |
| Cinema 4D/ <i>Cinema 4D</i> | 8.966.720.000 | 2023 | 7.775.055.000 | 87% | 7.775.055.000 | 87% |
| Karaoke Pods/ <i>Karaoke Pods</i> | 10.880.480.000 | 2023 | 7.880.480.000 | 72% | 7.880.480.000 | 72% |
| Car Windshield AR/ <i>Car Windshield AR</i> | 8.003.160.000 | 2024 | 6.587.295.507 | 82% | 6.250.731.329 | 78% |
| Smart Chair/ <i>Smart Chair</i> | 21.195.040.000 | 2024 | 21.195.040.000 | 100% | 21.140.040.000 | 100% |
| E-DNA/ <i>E-DNA</i> | 8.123.800.000 | 2024 | 6.624.764.178 | 82% | 6.288.200.000 | 77% |
| E-Cash/ <i>E-Cash</i> | 6.950.000.000 | 2024 | 5.346.537.429 | 77% | 5.346.537.429 | 77% |
| Smart Dressing Room/ <i>Smart Dressing Room</i> | 9.555.000.000 | 2025 | 4.677.356.110 | 49% | 2.662.791.932 | 28% |
| Metode Sinkronisasi Avatar dengan Konten Multimedia pada POD Karaoke/ <i>Avatar Synchronization Method with Multimedia Content in Karaoke POD</i> | 13.560.000.000 | 2025 | 13.368.245.968 | 99% | 13.315.370.968 | 98% |
| Jam Tangan Pintar sebagai Portal Keamanan berbagai Platform Metaverse/ <i>Smartwatch as a Security Gateway for Various Metaverse Platforms</i> | 10.748.560.000 | 2025 | 9.005.179.301 | 84% | 8.452.304.301 | 79% |
| Metode dan Proses Penerapan Verifikasi ID, Virtual Monitoring Kesehatan, Manajemen Aset, dan Interaksi Sosial pada Platform Metaverse berbasis Wearable Device/ <i>Methods and Processes for Implementing ID Verification, Virtual Health Monitoring, Asset Management, and Social Interaction on Wearable Device Based Metaverse Platform</i> | 9.340.000.000 | 2025 | 8.522.245.968 | 91% | 8.469.370.968 | 91% |
| O2O Create Avatar/ <i>O2O Create Avatar</i> | 8.300.000.000 | 2024 | 7.784.482.770 | 94% | 7.755.607.770 | 93% |
| Metode & Alat Sinkronisasi Data Terintegrasi antar Konsol Berbasis IoT Melalui Jaringan/ <i>Integrated Data Synchronization Methods & Tools between IoT Based Consoles Through Network</i> | 8.000.000.000 | 2024 | 7.490.447.448 | 94% | 7.461.572.448 | 93% |
| Metode Interaksi Pengguna dengan Avatar pada POD Karaoke/ <i>User Interaction Method with Avatars on POD Karaoke</i> | 11.127.600.000 | 2024 | 10.619.340.501 | 95% | 10.567.197.644 | 95% |

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31 Maret 2024 dan 2023
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| Penelitian dan pengembangan/ <i>Research and Development</i> | Nilai proyeksi penyelesaian/ <i>Projected completion value</i> | Estimasi tahun penyelesaian/ <i>Estimated year of completion</i> | 31 Maret 2024/ <i>March 31, 2024</i> | | 31 Desember 2023/ <i>December 31, 2023</i> | |
|---|---|---|--|-----|--|-----|
| | | | Nilai penyelesaian/ <i>Completion value</i> | % | Nilai penyelesaian/ <i>Completion value</i> | % |
| Metode & Alat Kompetisi Karaoke dengan Fitur Realitas Tertambah antar Konsol Secara <i>On-Site</i> Atau pun <i>Out-Site</i> Melalui Jaringan/ <i>Karaoke Competition Methods & Tools with Augmented Reality Features between On-Site or Out-Site Consoles Through Network</i> | 8.000.000.000 | 2024 | 7.929.494.744 | 99% | 7.900.619.744 | 99% |
| Metodologi untuk Sistem Pembayaran dengan Kombinasi Kecerdasan Buatan (AI) dan Pemindaian 3D/ <i>Methodology for Payment System Using a Combination of AI and 3D Scanning</i> | 12.047.000.000 | 2025 | 11.244.223.536 | 93% | 11.215.348.536 | 93% |
| Metodologi dan Perangkat untuk Membantu Penyandang Disabilitas dalam Melakukan Transaksi/ <i>Methodology and Device to Assist the Disabled to Make Transaction</i> | 11.880.000.000 | 2025 | 11.146.678.121 | 94% | 11.117.803.121 | 94% |
| Metodologi dan Perangkat untuk Interaksi Kiosk untuk Membantu Pengguna dengan Pengenalan Suara Multibahasa dan Aktivasi Modul/ <i>Methodology and Device for Kiosk Interaction to Assist Users Using Multilingual Voice Recognition and Module Activations</i> | 10.960.000.000 | 2025 | 10.421.678.121 | 95% | 10.392.803.121 | 95% |
| Metodologi dan Perangkat untuk Otentikasi Tambahan berbasis Frekuensi Ultrasonik/ <i>Methodology and Device of Augmented Authentication based on Ultrasonic Frequency</i> | 12.861.230.000 | 2025 | 12.166.678.121 | 95% | 12.137.803.121 | 94% |
| Metodologi dan Perangkat untuk Mengintegrasikan Kecerdasan Buatan (AI) pada Interaksi dan Otomasi Kiosk/ <i>Methodology and Device to Integrate AI for Kiosk Interaction and Automations</i> | 12.679.200.000 | 2025 | 11.726.678.121 | 92% | 11.697.803.121 | 92% |
| SaaS Virtual Store/ <i>SaaS Virtual Store</i> | 6.850.000.000 | 2024 | 6.716.726.273 | 98% | 6.664.583.416 | 97% |
| Metode & Alat Automasi Konversi Konten Multimedia Menjadi Konten Realitas Tertambah/ <i>Multimedia Content Conversion Automation Methods & Tools Into Augmented Reality Content</i> | 10.307.160.000 | 2024 | 9.972.473.318 | 97% | 9.920.330.461 | 96% |
| Metode Automasi Perhitungan Royalti dari Konten Multimedia Berlisensi Pada Platform Berbasis Durasi/ <i>Royalty Calculation Automation Method of Licensed Multimedia Content on Duration-Based Platform</i> | 9.891.600.000 | 2024 | 9.712.387.376 | 98% | 9.660.244.519 | 98% |
| Penerapan Teknologi IoT dalam Menghubungkan Virtual Store dengan Realitas Fisik/ <i>The Implementation of IoT Technology in Connecting Virtual Stores with Physical Reality</i> | 10.386.180.000 | 2025 | 5.811.398.214 | 56% | 5.259.255.357 | 51% |

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31 Maret 2024 dan 2023
(Angka-angka Disajikan dalam Rupiah,
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March 31, 2024 and 2023
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| Penelitian dan pengembangan/ <i>Research and Development</i> | Nilai proyeksi penyelesaian/ <i>Projected completion value</i> | Estimasi tahun penyelesaian/ <i>Estimated year of completion</i> | 31 Maret 2024/ <i>March 31, 2024</i> | | 31 Desember 2023/ <i>December 31, 2023</i> | |
|---|---|---|--|-----|--|-----|
| | | | Nilai penyelesaian/ <i>Completion value</i> | % | Nilai penyelesaian/ <i>Completion value</i> | % |
| Metodologi Navigasi Toko dengan Pemanfaatan Realitas Tertambah yang Ditingkatkan dengan Teknologi VPS/ <i>Methodology of Store Navigation using Augmented Reality Enhanced with VPS Technology</i> | 11.220.000.000 | 2025 | 6.235.258.035 | 56% | 5.133.115.178 | 46% |
| Sistem Panduan dan Manajemen Inventaris Gudang Terintegrasi AR/VR/ <i>AR/VR Integrated Warehouse Inventory Guidance & Management System</i> | 9.200.000.000 | 2025 | 5.075.364.285 | 55% | 5.023.221.428 | 55% |
| Otentikasi Tertambah dengan Teknologi Laser/ <i>Augmented Authentication using Laser Technology</i> | 15.593.000.000 | 2025 | 10.032.583.333 | 64% | 9.976.333.333 | 64% |
| Otentikasi Tertambah Menggunakan Pengenalan Pola Gambar dengan Memanfaatkan Kamera Inframerah dan Kamera UV/ <i>Augmented Authentication Using Image Pattern Recognition Utilising Infrared Camera & UV Camera</i> | 15.384.000.000 | 2025 | 9.532.583.333 | 62% | 9.476.333.333 | 62% |
| Otentikasi Tertambah Menggunakan Pengenalan Kedalaman 3D berdasarkan Masukan Ultrasonik/ <i>Augmented Authentication Using 3D Depth Recognition based on Using Ultrasonic Input</i> | 15.460.000.000 | 2025 | 10.167.583.333 | 66% | 10.111.333.333 | 65% |
| Fungsi Kustomisasi Avatar/ <i>Avatar Customization Function</i> | 28.132.000.000 | 2024 | 8.098.059.524 | 29% | 7.858.059.524 | 28% |
| Nusameta Platform/ <i>Nusameta Platform</i> | 62.039.837.717 | 2025 | 17.666.160.013 | 28% | 15.938.415.505 | 25% |
| Nusameta Sports/ <i>Nusameta Sports</i> | 13.932.542.800 | 2024 | 10.161.266.814 | 72% | 10.161.266.814 | 72% |
| World Creator Tools/ <i>World Creator Tools</i> | 10.560.000.000 | 2025 | 2.700.000.000 | 25% | 2.700.000.000 | 25% |
| GORO Blockchain/ <i>GORO Blockchain</i> | 33.948.048.624 | 2025 | 6.211.269.512 | 18% | 5.947.269.512 | 17% |
| Nusameta Marketplace/ <i>Nusameta Marketplace</i> | 25.388.040.000 | 2025 | 2.769.850.000 | 11% | 2.664.850.000 | 10% |
| Interaksi Karakter Animasi dengan kemampuan AI dalam Augmented Reality/ <i>Animated Character Interaction with AI capabilities in Augmented Reality</i> | 13.800.000.000 | 2025 | 12.551.312.634 | 91% | 9.498.437.634 | 69% |
| Blockchain untuk Transaksi dan Verifikasi Data IOT/ <i>Blockchain for Transaction and IOT Data Verification</i> | 15.750.000.000 | 2025 | 8.537.431.900 | 54% | 8.481.181.900 | 54% |
| Metode sinkronisasi avatar dengan konten multimedia pada POD Karaoke/ <i>Methods for synchronizing avatars with multimedia content on POD Karaoke</i> | 15.600.000.000 | 2026 | 5.175.030.000 | 33% | - | - |
| Metode skoring konten multimedia berbasis realitas ditambah (AR) pada POD Karaoke pintar/ <i>Augmented reality (AR) based multimedia content scoring method on smart Karaoke POD</i> | 15.525.000.000 | 2026 | 5.185.000.000 | 33% | - | - |

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, aset takberwujud dalam penyelesaian merupakan pengembangan perangkat lunak di Entitas Induk. Persentase penyelesaian dari aset takberwujud dalam penyelesaian adalah sebagai berikut:

As at March 31, 2024 and December 31, 2023, intangible assets in progress represent the development of software in the Company. The percentages of completion of intangible assets in progress are as follows:

| 31 Maret 2024/March 31, 2024 | | | | |
|------------------------------|------------------------------------|--|--|---------------------------------|
| | Nilai tercatat/ Carrying amount | Tingkat penyelesaian/ Percentage of completion | Estimasi penyelesaian/ Estimated completion | |
| Perangkat lunak | | | | Software |
| PT Arkana Solusi Digital | 1.886.888.000 | 88% | 2024 | PT Arkana Solusi Digital |
| PT Izeno Teknologi Indonesia | 1.024.500.000 | 58% | 2024 | PT Izeno Teknologi Indonesia |
| PT Indodev Niaga Internet | 428.700.000 | 23% | 2024 | PT Indodev Niaga Internet |
| Total | 3.340.088.000 | | | Total |

| 31 Desember 2023/December 31, 2023 | | | | |
|------------------------------------|------------------------------------|--|--|---------------------------------|
| | Nilai tercatat/ Carrying amount | Tingkat penyelesaian/ Percentage of completion | Estimasi penyelesaian/ Estimated completion | |
| Perangkat lunak | | | | Software |
| PT Arkana Solusi Digital | 1.886.888.000 | 88% | 2024 | PT Arkana Solusi Digital |
| PT Izeno Teknologi Indonesia | 1.024.500.000 | 58% | 2024 | PT Izeno Teknologi Indonesia |
| PT Indodev Niaga Internet | 428.700.000 | 23% | 2024 | PT Indodev Niaga Internet |
| Total | 3.340.088.000 | | | Total |

Aset takberwujud milik Grup berupa hak paten dan hak cipta pada tanggal 31 Desember 2023 memiliki nilai wajar sebesar Rp13.599.571.471 dengan menggunakan metode pendekatan pendapatan dengan metode *excess earnings method* (EEM) berdasarkan laporan penilaian independen Kantor Jasa Penilai Publik Ferdinand, Danar, Ichsan & Rekan, penilai independen dengan laporannya, sebagai berikut:

Intangible assets owned by the Group such as patent and copyright as at December 31, 2023 have fair value amounting to Rp13,599,571,471 by income approach with excess earnings method (EEM) with independent appraisal report of Independent Public Appraisal Ferdinand, Danar, Ichsan & Rekan, independent appraisers, with their reports are as follows:

| | Tanggal Laporan Penilaian/ Independent Appraisal Report Date | Nomor Laporan Penilaian/ Independent Appraisal Report Number | |
|---------------|--|---|------------------|
| Hak Paten | | | Patent |
| Entitas Induk | 15 Maret 2024/March 15, 2024 | FDI/0006/LAP/B/KJ/III/2024 | The Company |
| Hak Cipta | | | Copyright |
| Entitas Anak | | | The Subsidiaries |
| MNR | 15 Maret 2024/March 15, 2024 | FDI/0010/LAP/B/KJ/III/2024 | MNR |

Perbandingan antara hasil penilaian atas aset takberwujud - hak paten dan hak cipta Grup dengan nilai tercatat aset takberwujud pada tanggal 31 Desember 2023 adalah sebagai berikut:

The comparison between the results of an assessment of the Group's intangible assets - patent and copyright with carrying amount of the related intangible assets as at December 31, 2023, are as follows:

| 31 Desember 2023/December 31, 2023 | | | |
|------------------------------------|----------------------------|------------------------------------|-------------|
| | Nilai Wajar/ Fair Value | Nilai Tercatat/ Carrying Amount | |
| Entitas Induk | | | The Company |
| Hak Paten | 7.764.299.016 | 6.388.523.798 | Patent |
| MNR | | | MNR |
| Hak Cipta | 5.835.272.455 | 5.593.051.786 | Copyright |
| Total | 13.599.571.471 | 11.981.575.584 | Total |

Aset takberwujud milik Grup berupa penelitian dan pengembangan pada tanggal 31 Desember 2023 memiliki nilai wajar sebesar Rp361.514.320.294 dengan menggunakan metode pendekatan biaya melalui metode biaya pengganti berdasarkan laporan penilaian independen Kantor Jasa Penilai Publik Ferdinand, Danar, Ichsan & Rekan, penilai independen dengan laporannya, sebagai berikut:

Intangible assets owned by the Group such as research and development as at December 31, 2023 have fair value amounting to Rp361,514,320,294 by cost method through replacement cost new method with independent appraisal report of Independent Public Appraisal Ferdinand, Danar, Ichsan & Rekan, independent appraisers, with their reports are as follows:

| | Tanggal Laporan Penilaian / Independent Appraisal Report Date | Nomor Laporan Penilaian / Independent Appraisal Report Number | |
|---------------|--|--|------------------|
| Entitas Induk | 15 Maret 2024/ <i>March 15, 2024</i> | FDI/0006/LAP/B/KJ/III/2024 | The Company |
| Entitas Anak | | | The Subsidiaries |
| VMR | 15 Maret 2024/ <i>March 15, 2024</i> | FDI/0007/LAP/B/KJ/III/2024 | VMR |
| ATK | 15 Maret 2024/ <i>March 15, 2024</i> | FDI/0011/LAP/B/KJ/III/2024 | ATK |
| MNR | 15 Maret 2024/ <i>March 15, 2024</i> | FDI/0010/LAP/B/KJ/III/2024 | MNR |
| MIM | 15 Maret 2024/ <i>March 15, 2024</i> | FDI/0009LAP//B/KJ/III/2024 | MIM |
| TAM | 15 Maret 2024/ <i>March 15, 2024</i> | FDI/0008/LAP/B/KJ/III/2024 | TAM |

Perbandingan antara hasil penilaian atas aset takberwujud - penelitian dan pengembangan Grup dengan nilai tercatat aset takberwujud pada tanggal 31 Desember 2023 adalah sebagai berikut:

The comparison between the results of an assessment of the Group's intangible assets - research and development with carrying amount of the related intangible assets as at December 31, 2023, are as follows:

| | 31 Desember 2023/December 31, 2023 | | |
|--|---|--|---|
| | Nilai Wajar/ Fair Value | Nilai Tercatat/ Carrying Amount | |
| Entitas Induk | | | The Company |
| Smart Chair | 21.228.602.012 | 21.140.040.000 | Smart Chair |
| Mindstores for IPTV | 10.865.424.206 | 10.805.400.000 | Mindstores for IPTV |
| ARpedia | 8.455.156.759 | 8.338.880.000 | ARpedia |
| IseeAR 2.0 | 9.524.561.873 | 9.457.600.000 | IseeAR 2.0 |
| Cinema 4D | 7.886.634.973 | 7.775.055.000 | Cinema 4D |
| Karaoke Pods | 7.901.125.557 | 7.880.480.000 | Karaoke Pods |
| AR Fashion Mirror | 7.611.993.561 | 7.491.543.333 | AR Fashion Mirror |
| E-DNA | 6.369.815.371 | 6.288.200.000 | E-DNA |
| MINAR Digital Goods | 9.081.065.036 | 8.937.312.442 | MINAR Digital Goods |
| Car Windshield AR | 6.442.088.930 | 6.250.731.329 | Car Windshield AR |
| Smart Dressing Room | 2.666.380.774 | 2.662.791.932 | Smart Dressing Room |
| VMR | | | VMR |
| O2O Create Avatar | 7.996.399.502 | 7.755.607.770 | O2O Create Avatar |
| Metode & Alat Sinkronisasi Data Terintegrasi antar Konsol Berbasis IoT Melalui Jaringan | 7.642.105.968 | 7.461.572.448 | Integrated Data Synchronization Methods & Tools between IoT Based Consoles Through Network |
| Metode & Alat Kompetisi Karaoke dengan Fitur Realitas Tertambah antar Konsol Secara On-Site Ataupun Out-Site Melalui Jaringan | 7.933.288.046 | 7.900.619.744 | Karaoke Competition Methods & Tools with Augmented Reality Features between On-Site or Out-Site Consoles Through Network |
| Metodologi untuk Sistem Pembayaran dengan Kombinasi Kecerdasan Buatan (AI) dan Pemindaian 3D | 11.329.307.023 | 11.215.348.536 | Methodology for Payment System with the Combination of Artificial Intelligence (AI) and 3D Scanning |
| Metodologi dan Perangkat untuk Membantu Penyandang Disabilitas dalam Melakukan Transaksi | 11.131.685.663 | 11.117.803.121 | Methodology and Device to Assist the Disabled to Make Transaction |
| Metodologi dan Perangkat untuk Interaksi Kiosk untuk Membantu Pengguna dengan Pengenalan Suara Multibahasa dan Aktivasi Modul | 10.404.560.420 | 10.392.803.121 | Methodology and Device for Kiosk Interaction to Assist Users Using Multilingual Voice Recognition and Module Activations |
| Metodologi dan Perangkat untuk Otentikasi Tambahan berbasis Frekuensi Ultrasonik | 12.173.525.626 | 12.137.803.121 | Methodology and Device of Augmented Authentication based on Ultrasonic Frequency |
| Metodologi dan Perangkat untuk Mengintegrasikan Kecerdasan Buatan (AI) pada Interaksi dan Otomasi Kiosk | 11.721.324.998 | 11.697.803.121 | Methodology and Device to Integrate AI for Kiosk Interaction and Automations |

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(Figures are Presented in Rupiah,
unless Otherwise Stated)

| | 31 Desember 2023/December 31, 2023 | | |
|--|------------------------------------|------------------------------------|---|
| | Nilai Wajar/ Fair Value | Nilai Tercatat/ Carrying Amount | |
| ATK | | | ATK |
| <i>E-Cash</i> | 5.451.894.542 | 5.346.537.429 | E-Cash |
| Metode Sinkronisasi Avatar dengan Konten Multimedia pada POD Karaoke | 13.435.771.085 | 13.315.370.968 | Avatar Synchronization Method with Multimedia Content in Karaoke POD |
| Jam Tangan Pintar sebagai Portal Keamanan berbagai Platform Metaverse | 8.472.444.763 | 8.452.304.301 | Smartwatch as a Security Gateway for Various Metaverse Platforms |
| Metode dan Proses Penerapan Verifikasi ID, Virtual Monitoring Kesehatan, Manajemen Aset, dan Interaksi Sosial pada Platform Metaverse berbasis Wearable Device | 8.482.596.828 | 8.469.370.968 | Methods and Processes for Implementing ID Verification, Virtual Health Monitoring, Asset Management, and Social Interaction on Wearable Device Based Metaverse Platform |
| Interaksi Karakter Animasi dengan kemampuan AI dalam Augmented Reality | 9.542.425.337 | 9.498.437.634 | Animated Character Interaction with AI capabilities in Augmented Reality |
| MNR | | | MNR |
| Otentikasi Tertambah dengan Teknologi Laser | 10.053.098.460 | 9.976.333.333 | Augmented Authentication using Laser Technology |
| Otentikasi Tertambah Menggunakan Pengenalan Pola Gambar dengan Memanfaatkan Kamera Inframerah dan Kamera UV | 9.499.152.217 | 9.476.333.333 | Augmented Authentication Using Image Pattern Recognition Utilizing Infrared Camera and UV Camera |
| Otentikasi Tertambah Menggunakan Pengenalan Kedalaman 3D berdasarkan Masukan Ultrasonik Blockchain untuk Transaksi dan Verifikasi Data IOT | 10.160.904.629 | 10.111.333.333 | Augmented Authentication Using 3D Depth Recognition based on Using Ultrasonic Input |
| | 8.580.485.586 | 8.481.181.900 | Blockchain for Transaction and IOT Data Verification |
| MIM | | | MIM |
| Fungsi Kustomisasi Avatar Nusameta Platform | 7.869.661.637 | 7.858.059.524 | Avatar Customization Function Nusameta Platform |
| Nusameta Sports | 16.149.422.203 | 15.938.415.505 | Nusameta Sports |
| World Creator Tools | 10.973.492.068 | 10.161.266.814 | World Creator Tools |
| GORO Blockchain | 2.759.347.076 | 2.700.000.000 | GORO Blockchain |
| Nusameta Marketplace | 5.988.227.084 | 5.947.269.512 | Nusameta Marketplace |
| | 2.850.793.518 | 2.664.850.000 | |
| TAM | | | TAM |
| Saas Virtual Store | 6.716.328.822 | 6.664.583.416 | Saas Virtual Store |
| Metode & Alat Automasi Konversi Konten Multimedia Menjadi Konten Realitas Tertambah | 10.045.647.604 | 9.920.330.461 | Multimedia Content Conversion Automation Methods & Tools Into Augmented Reality Content |
| Metode Automasi Perhitungan Royalti dari Konten Multimedia Berlisensi Pada Platform Berbasis Durasi | 9.782.770.474 | 9.660.244.519 | Royalty Calculation Automation Method of Licensed Multimedia Content on Duration-Based Platform |
| Metode Interaksi Pengguna dengan Avatar pada POD Karaoke | 10.643.367.550 | 10.567.197.644 | User Interaction Method with Avatars on Karaoke POD |
| Penerapan Teknologi IoT dalam Menghubungkan Virtual Store dengan Realitas Fisik | 5.329.955.850 | 5.259.255.357 | The Implementation of IoT Technology in Connecting Virtual Stores with Physical Reality |
| Metodologi Navigasi Toko dengan Pemanfaatan Realitas Tertambah yang Ditingkatkan dengan Teknologi VPS | 5.205.921.925 | 5.133.115.178 | Methodology of Store Navigation using Augmented Reality Enhanced with VPS Technology |
| Sistem Panduan dan Manajemen Inventaris Gudang Terintegrasi AR/VR | 5.155.564.738 | 5.023.221.428 | AR/VR Integrated Warehouse Inventory Guidance & Management System |
| Total | <u>361.514.320.294</u> | <u>357.332.407.575</u> | Total |

Nilai wajar merupakan hasil perhitungan dengan menggunakan asumsi tingkat diskonto untuk industri *software & programming* yaitu sebesar 21,04% untuk perhitungan paten dan hak cipta pada tanggal 31 Desember 2023.

The fair value was calculated using the discount rate assumption for software & programming industry, which is 21.04% for patent and copyright calculation as at December 31, 2023.

Manajemen Grup berkeyakinan bahwa tidak terdapat kejadian-kejadian atau perubahan-perubahan yang mengidentifikasi adanya penurunan nilai aset takberwujud.

The Group's management believes that there are no events or changes that indicates impairment of intangible assets.

10. Pinjaman dari Lembaga Keuangan Non-Bank

Berdasarkan perjanjian No. 27243/BA/XII/2022 tanggal 23 Desember 2022 yang telah diperpanjang pada tanggal 19 Maret 2024 dengan nomor perjanjian No. 27243/BA/III/2024, VMR mengadakan perjanjian pendanaan dengan PT Berdayakan Usaha Indonesia (Batumbu), di mana VMR memperoleh fasilitas pendanaan dengan batas maksimum Rp2.000.000.000 melalui platform Batumbu. Fasilitas ini dikenai bunga sebesar 18% per tahun. Jangka waktu fasilitas ini 12 bulan dari tanggal pencairan atau sesuai dengan *facility approval*, mana yang lebih pendek. Fasilitas ini digunakan untuk pembiayaan *invoice* dan/atau *purchase order* (PO).

Fasilitas ini dijamin dengan cek/bilyet giro sebesar 125% dari plafon fasilitas pendanaan.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, pinjaman dari lembaga keuangan non-bank sebesar Rp2.000.000.000, merupakan pinjaman yang diperoleh VMR dari PT Berdayakan Usaha Indonesia (Batumbu).

Pada tanggal 31 Maret 2024 dan 31 Desember 2023 total beban bunga yang telah dibebankan pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian masing-masing sebesar Rp91.000.000 dan Rp365.000.000 dan disajikan pada akun beban keuangan yang merupakan bagian dari "Penghasilan (beban) lain-lain".

11. Utang Usaha - Pihak Ketiga

Rincian utang usaha - pihak ketiga berdasarkan nama pemasok adalah sebagai berikut:

| | 31 Maret 2024/ <i>March 31, 2024</i> | 31 Desember 2023/ <i>December 31, 2023</i> |
|---|---|--|
| <u>Rupiah</u> | | |
| PT Ramalindo Mega Ekspres | 158.788.181.129 | 140.461.833.725 |
| PT Sentra Makmur Sakti | 10.907.780.526 | 8.976.366.963 |
| PT Meteor Inovasi Digital | 2.218.846.629 | 1.635.098.202 |
| CV Solusi Inovasi | 1.768.188.593 | - |
| PT Prospero Realty | 1.657.496.118 | - |
| PT Vinotek Integrasi Digital | 1.237.600.000 | 1.237.600.000 |
| Lain-lain (di bawah Rp1 miliar) | 3.385.914.704 | 4.648.147.335 |
| <u>Dolar Amerika Serikat</u> | | |
| iCandy Media Ltd. (USD100.000 pada 31 Maret 2024 dan 31 Desember 2023) | 1.585.300.000 | 1.541.600.000 |
| Total | 181.549.307.699 | 158.500.646.225 |

10. Loans from Non-Bank Financial Institutions

Based on agreement No. 27243/BA/XII/2022 dated December 23, 2022 has been extended as at March 19, 2024 with agreement number No. 27243/BA/III/2024, VMR entered into finance agreement with PT Berdayakan Usaha Indonesia (Batumbu), where VMR obtained finance facility with maximum credit of Rp2,000,000,000 through Batumbu platform. This facility bears interest rate of 18% per year. The loan term is 12 months from the date of disbursement or according to facility approval, whichever is shorter. This facility is used to finance invoice and/or purchase order (PO).

This facility is secured by a check/bilyet giro of 125% of the plafond facility agreement.

As at March 31, 2024 and December 31, 2023, loans from non-bank financial institutions amounting to Rp2,000,000,000 represent loans obtained by VMR from PT Berdayakan Usaha Indonesia (Batumbu).

As at March 31, 2024 and December 31, 2023 the amount of interest expense that has been charged in the consolidated statement of profit or loss and other comprehensive income amounting to Rp91,000,000 and Rp365,000,000, respectively, is presented in finance expense as part of "Other income (expense)".

11. Trade Payables - Third Parties

The details of trade payables - third parties based on suppliers are as follows:

| | 31 Desember 2023/ <i>December 31, 2023</i> |
|---|--|
| <u>Rupiah</u> | |
| PT Ramalindo Mega Ekspres | 140.461.833.725 |
| PT Sentra Makmur Sakti | 8.976.366.963 |
| PT Meteor Inovasi Digital | 1.635.098.202 |
| CV Solusi Inovasi | - |
| PT Prospero Realty | - |
| PT Vinotek Integrasi Digital | 1.237.600.000 |
| Lain-lain (di bawah Rp1 miliar) | 4.648.147.335 |
| <u>United State Dollar</u> | |
| iCandy Media Ltd. (USD100,000 on March 31, 2024 and December 31, 2023) | 1.541.600.000 |
| Total | 158.500.646.225 |

**PT WIR ASIA Tbk
DAN ENTITAS ANAKNYA**
Catatan atas Laporan Keuangan Konsolidasian Interim
Pada Tanggal 31 Maret 2024 dan 31 Desember 2023 Serta
Untuk Periode Tiga Bulan Yang Berakhir Pada Tanggal
31 Maret 2024 dan 2023
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)

**PT WIR ASIA Tbk
AND ITS SUBSIDIARIES**
Notes to Interim Consolidated Financial Statement
As at March 31, 2024 And December 31, 2023
And For The Three-Month Periods Ended
March 31, 2024 and 2023
(Figures are Presented in Rupiah,
unless Otherwise Stated)

Rincian umur utang usaha - pihak ketiga adalah sebagai berikut:

| | 31 Maret 2024/ March 31, 2024 | 31 Desember 2023/ December 31, 2023 | |
|---------------------|----------------------------------|--|--------------------|
| Belum jatuh tempo | 40.499.513.124 | 43.423.516.358 | Not yet due: |
| Telah jatuh tempo: | | | Past due: |
| 1 - 30 hari | 31.434.470.608 | 32.018.980.870 | 1 - 30 days |
| 31 - 60 hari | 30.196.491.841 | 31.257.183.774 | 31 - 60 days |
| 61 - 90 hari | 31.244.560.330 | 32.701.245.788 | 61 - 90 days |
| 91 - 120 hari | 33.253.288.461 | 17.387.275.647 | 91 - 120 days |
| Lebih dari 120 hari | 14.920.983.335 | 1.712.443.788 | More than 120 days |
| Total | 181.549.307.699 | 158.500.646.225 | Total |

The details of aging schedule of trade payables - third parties are as follows:

Tidak terdapat jaminan atas utang usaha Grup.

There are no guarantees given for the Group's trade payables.

12. Beban Akrua

Akun ini terdiri dari:

| | 31 Maret 2024/ March 31, 2024 | 31 Desember 2023/ December 31, 2023 | |
|--|----------------------------------|--|------------------------------|
| Denda pajak | 28.914.642.517 | 26.019.954.014 | Tax penalty |
| Jasa profesional | 2.499.695.391 | 5.022.524.604 | Professional fees |
| Jaminan kesehatan dan ketenagakerjaan | 924.042.265 | 1.027.207.596 | Social and manpower security |
| Lainnya | 1.691.810.698 | 189.368.751 | Others |
| Total | 34.030.190.871 | 32.259.054.965 | Total |

12. Accrued Expenses

This account consists of:

Denda pajak merupakan provisi denda atas keterlambatan pembayaran dan pelaporan Pajak Penghasilan dan Pajak Pertambahan Nilai Grup yang diestimasi berdasarkan Undang-Undang Perpajakan yang berlaku.

Tax penalty represent penalty provision for late of tax payment and tax return of the Group's Income Taxes and Value Added Tax which are estimated based on the applicable Taxation Law.

Beban akrual lainnya merupakan beban operasional kepada vendor atas kegiatan operasional MIM, TAM, VMR, dan JPI.

Others accrued expenses represent expenses operational to vendors for the operational activities of MIM, TAM, VMR, and JPI.

13. Deposit dari Pelanggan

Deposit dari pelanggan merupakan deposit atas penjualan produk digital pada tanggal 31 Maret 2024 dan 31 Desember 2023 masing-masing sebesar Rp5.853.423.440 dan Rp8.487.296.357.

13. Deposit from Customers

Deposits from customers represent deposits for the sale of consumer goods and digital product as at March 31, 2024 and December 31, 2023 amounted to Rp5,853,423,440 and Rp8,487,296,357, respectively.

14. Perpajakan

a. Pajak Dibayar Dimuka

Pajak dibayar dimuka merupakan Pajak Pertambahan Nilai dari MIM dan JPI dengan total masing-masing sebesar Rp1.257.696.465 dan Rp1.179.806.114 pada tanggal 31 Maret 2024 dan 31 Desember 2023.

14. Taxation

a. Prepaid Taxes

Prepaid taxes represent Value Added Tax from MIM and JPI amounting to Rp1,257,696,465 and Rp1,179,806,114 as at March 31, 2024 and December 31, 2023, respectively.

b. Utang Pajak

Akun ini terdiri dari:

| | 31 Maret 2024/ March 31, 2024 |
|-------------------------|----------------------------------|
| <u>Entitas Induk</u> | |
| Pajak penghasilan: | |
| Pasal 4 (2) | 727.228.934 |
| Pasal 21 | 18.695.574.865 |
| Pasal 23 | 2.016.256.145 |
| Pasal 29 | |
| 2023 | 8.314.640.100 |
| 2022 | 3.622.725.556 |
| Pajak Pertambahan Nilai | 7.918.321.409 |
| Subtotal | <u>41.294.747.009</u> |
| <u>Entitas Anak</u> | |
| Pajak penghasilan: | |
| Pasal 4 (2) | 1.423.613 |
| Pasal 21 | 3.807.777.930 |
| Pasal 23 | 275.244.741 |
| Pasal 25 | 4.440.032 |
| Pasal 29 | |
| ATK | |
| 2024 | 5.533.666.076 |
| 2023 | 12.195.242.458 |
| 2022 | 14.564.176.371 |
| 2021 | 4.337.163.647 |
| VMR | |
| 2024 | 3.082.387.340 |
| 2023 | 4.497.417.735 |
| 2022 | 2.259.859.589 |
| 2021 | 74.817.271 |
| TAM | |
| 2024 | 910.870.339 |
| 2023 | 4.351.112.690 |
| 2022 | 1.765.955.520 |
| 2021 | 711.831.157 |
| Pajak Pertambahan Nilai | 50.971.191.429 |
| Pajak Final - PP 23/46 | 17.181.051 |
| Subtotal | <u>109.361.758.989</u> |
| Total | <u>150.656.505.998</u> |

c. Beban Pajak Penghasilan

| | 31 Maret 2024/ March 31, 2024 |
|----------------------|----------------------------------|
| <u>Entitas Induk</u> | |
| Kini | - |
| Tangguhan | (509.099.797) |
| Subtotal | <u>(509.099.797)</u> |
| <u>Entitas Anak</u> | |
| Kini | 9.820.732.300 |
| Tangguhan | (1.268.410.024) |
| Subtotal | <u>8.552.322.276</u> |
| Total | <u>8.043.222.479</u> |

b. Taxes Payable

This account consists of:

| | 31 Desember 2023/ December 31, 2023 | |
|----------|--|----------------------|
| | | <u>The Company</u> |
| | | Income taxes: |
| | 917.991.292 | Article 4 (2) |
| | 16.357.593.212 | Article 21 |
| | 2.000.569.544 | Article 23 |
| | | Article 29 |
| | 8.338.696.702 | 2023 |
| | 3.622.725.556 | 2022 |
| | 7.478.477.115 | Value Added Tax |
| Subtotal | <u>38.716.053.421</u> | Subtotal |
| | | <u>Subsidiaries</u> |
| | | Income taxes |
| | 1.423.614 | Article 4 (2) |
| | 3.369.810.757 | Article 21 |
| | 466.225.546 | Article 23 |
| | 719.255 | Article 25 |
| | | Article 29 |
| | | ATK |
| | - | 2024 |
| | 12.195.242.458 | 2023 |
| | 14.564.176.371 | 2022 |
| | 4.337.163.647 | 2021 |
| | | VMR |
| | - | 2024 |
| | 4.497.417.735 | 2023 |
| | 2.259.859.589 | 2022 |
| | 74.817.271 | 2021 |
| | | TAM |
| | - | 2024 |
| | 4.351.112.690 | 2023 |
| | 1.765.955.520 | 2022 |
| | 711.831.157 | 2021 |
| | 43.650.389.915 | Value Added Tax |
| | 17.181.051 | Final Tax - PP 23/46 |
| Subtotal | <u>92.263.326.576</u> | Subtotal |
| Total | <u>130.979.379.997</u> | Total |

c. Income Tax Expense

| | 31 Maret 2023/ March 31, 2023 | |
|----------|----------------------------------|---------------------|
| | | <u>The Company</u> |
| | | Current |
| | 499.821.210 | Deferred |
| | (801.097.913) | |
| Subtotal | <u>(301.276.703)</u> | Subtotal |
| | | <u>Subsidiaries</u> |
| | | Current |
| | 10.836.849.510 | Deferred |
| | (739.790.418) | |
| Subtotal | <u>10.097.059.092</u> | Subtotal |
| Total | <u>9.795.782.389</u> | Total |

d. Pajak Penghasilan - Kini

Rekonsiliasi antara laba sebelum beban pajak penghasilan seperti yang disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dengan laba kena pajak untuk periode tiga bulan yang berakhir pada tanggal 31 Maret 2024 dan 2023 adalah sebagai berikut:

| | 31 Maret 2024/ March 31, 2024 | 31 Maret 2023/ March 31, 2023 |
|--|----------------------------------|----------------------------------|
| Laba sebelum beban pajak penghasilan menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian | 36.949.019.265 | 35.821.558.806 |
| Dikurangi dengan: Laba sebelum beban pajak penghasilan Entitas Anak | (35.131.659.812) | (38.267.607.483) |
| Laba sebelum beban pajak penghasilan Entitas Induk | 1.817.359.453 | (2.446.048.677) |
| Beda waktu: | | |
| Beban provisi kerugian kredit ekspektasian piutang usaha | 1.232.315.704 | 1.242.219.566 |
| Imbalan karyawan | 1.140.268.006 | 628.823.163 |
| Penyusutan aset hak-guna | (4.131.449.439) | 1.770.311.424 |
| Penghapusan piutang usaha | - | 467.321.667 |
| Beda permanen: | | |
| Beban yang tidak dapat dikurangkan secara pajak | 25.298.315 | 1.182.018.806 |
| Penghasilan bunga yang telah dikenai pajak final | (196.574.170) | (210.895.350) |
| Laba kena pajak - Entitas Induk | (112.782.131) | 2.633.750.599 |
| Laba kena pajak - Entitas Induk (pembulatan) | (112.782.000) | 2.633.751.000 |
| Beban pajak kini | | |
| Entitas Induk | | |
| Mendapatkan fasilitas | - | 79.604.010 |
| Tidak mendapatkan fasilitas | - | 420.217.200 |
| Entitas Anak | 9.820.732.300 | 10.836.849.510 |
| Dikurangi: | | |
| Pajak dibayar di muka | | |
| Entitas Induk | | |
| Pasal 23 | (24.056.602) | (22.840.874) |
| Entitas Anak | | |
| Pasal 22 | (263.870.046) | (428.969.852) |
| Pasal 23 | (3.385) | (3.796.337) |
| Pasal 25 | (5.878.512) | (18.000.000) |
| Utang pajak penghasilan | | |
| Entitas Induk | - | 476.980.336 |
| Entitas Anak | 9.526.923.755 | 10.386.083.321 |
| Total | 9.526.923.755 | 10.863.063.657 |

Rekonsiliasi beban pajak penghasilan dihitung dengan menggunakan tarif pajak yang berlaku dari laba sebelum beban pajak penghasilan seperti yang dilaporkan pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian adalah sebagai berikut:

d. Income Tax - Current

The reconciliations between income before income tax expense as presented in the consolidated statement of profit or loss and other comprehensive income with taxable income for the three-month periods ended March 31, 2024 dan 2023 are as follows:

| |
|--|
| Income before income tax expense per consolidated statement of profit or loss and other comprehensive income |
| Deduct by: |
| Income before income tax expense of Subsidiaries |
| Income before income tax expense of the Company |
| Temporary differences: |
| Allowance for expected credit losses trade receivables |
| Employee benefits |
| Depreciation right-of-use assets |
| Write off trade receivable |
| Permanent differences: |
| Non deductible expenses |
| Finance income already subjected to final tax |
| Taxable income - the Company |
| Taxable income - the Company (rounded) |
| Current tax expense |
| The Company |
| Applicable to tax facility |
| Not applicable to tax facility |
| Subsidiaries |
| Less: |
| Prepaid taxes |
| The Company |
| Article 23 |
| Subsidiaries |
| Article 22 |
| Article 23 |
| Article 25 |
| Income tax payable |
| The Company |
| Subsidiaries |
| Total |

The reconciliations between the income tax expense calculated by applying the applicable tax rate on the income before income tax expense as shown in the consolidated statement of profit or loss and other comprehensive income are as follows:

| | 31 Maret 2024/ <i>March 31, 2024</i> | 31 Maret 2023/ <i>March 31, 2023</i> | |
|--|---|---|--|
| Laba sebelum beban pajak penghasilan menurut laporan laba rugi dan penghasilan komprehensif lain Konsolidasian | 36.949.019.265 | 35.821.558.806 | Income before income tax expense per consolidated statement of profit or loss and other comprehensive income |
| Dikurangi dengan: Laba sebelum beban pajak penghasilan Entitas Anak | (35.131.659.812) | (38.267.607.483) | Deduct to: Income before income tax expense of Subsidiaries |
| Laba sebelum beban pajak penghasilan Entitas Induk | 1.817.359.453 | (2.446.048.677) | Income before income tax expense of the Company |
| Pajak dihitung pada tarif pajak yang berlaku | 399.819.080 | (538.130.709) | Tax calculated based on applicable tax rate |
| Pengaruh pajak atas beda permanen | (37.680.688) | 213.647.160 | Tax effect of the Company's permanent differences |
| Pengaruh pajak atas waktu | (386.950.460) | 903.908.680 | Tax effect of the Company's temporary differences |
| Pengaruh pajak atas fasilitas pajak | - | (79.604.010) | Tax effect of the Company's tax facility |
| Efek pembulatan | - | 89 | Rounding effect |
| Beban pajak penghasilan Entitas Induk | - | 499.821.210 | Income tax expense The Company |
| Entitas Anak | 9.820.732.300 | 10.836.849.510 | Subsidiaries |
| Total | 9.820.732.300 | 11.336.670.720 | Total |

e. Pajak Tangguhan

Rincian aset pajak tangguhan berdasarkan beda temporer antara pelaporan komersial dan pajak dengan menggunakan tarif pajak yang berlaku pada tanggal 31 Maret 2024 dan 31 Desember 2023 adalah sebagai berikut:

e. Deferred Tax

The details of deferred tax assets from temporary differences between commercial and tax reporting by using the applicable tax rate as at March 31, 2024 and December 31, 2023 are as follows:

| | 31 Maret 2024/ <i>March 31, 2024</i> | | | | |
|--|---|---|---|---------------------------------------|--|
| | Saldo Awal/ <i>Beginning Balance</i> | Dibebankan ke laba rugi/ <i>Charged to profit or loss for the year</i> | Dibebankan (Dikreditkan) pada Penghasilan Komprehensif Lain/ <i>Charged (Credited) to Other Comprehensive Income</i> | Saldo Akhir/ <i>Ending Balance</i> | |
| Entitas Induk | | | | | The Company |
| Liabilitas imbalan kerja karyawan | 3.696.924.178 | 250.858.961 | 12.283.483 | 3.960.066.622 | Employee liabilities benefits |
| Beban provisi kerugian penurunan nilai piutang usaha | 1.566.061.258 | 271.109.455 | - | 1.837.170.713 | Allowance for expected credit losses trade receivables |
| Liabilitas sewa | 980.047.643 | (12.868.619) | - | 967.179.024 | Lease liabilities |
| Total aset pajak tangguhan - Entitas Induk | 6.243.033.079 | 509.099.797 | 12.283.483 | 6.764.416.359 | Total deferred tax assets - the Company |
| Entitas Anak | | | | | The subsidiaries |
| Liabilitas imbalan kerja karyawan | 729.356.584 | 99.140.408 | 12.231.949 | 840.728.941 | Employee liabilities benefits |
| Beban provisi kerugian penurunan nilai piutang usaha | 4.371.972.421 | 1.155.570.756 | - | 5.527.543.177 | Allowance for expected credit losses trade receivables |
| Liabilitas sewa | (62.753.107) | 13.698.860 | - | (49.054.247) | Lease liabilities |
| Total aset pajak tangguhan - Entitas Anak | 5.038.575.898 | 1.268.410.024 | 12.231.949 | 6.319.217.871 | Total deferred tax assets - Subsidiaries |
| Total aset pajak tangguhan - neto | 11.281.608.977 | 1.777.509.821 | 24.515.432 | 13.083.634.230 | Total deferred tax assets - net |

| | 31 Desember 2023/December 31, 2023 | | | | |
|---|-------------------------------------|---|--|-----------------------------------|---|
| | Saldo Awal/ Beginning Balance | Dibebankan ke laba rugi/ Charged to profit or loss for the year | Dibebankan (Dikreditkan) pada Penghasilan Komprehensif Lain/ Charged (Credited) to Other Comprehensive Income | Saldo Akhir/ Ending Balance | |
| Entitas Induk | | | | | The Company |
| Liabilitas imbalan kerja karyawan | 2.676.607.974 | 971.182.274 | 49.133.930 | 3.696.924.178 | Employee liabilities benefits |
| Beban provisi kerugian penurunan nilai piutang usaha | 1.093.153.221 | 472.908.037 | - | 1.566.061.258 | Allowance for expected credit losses trade receivables |
| Aset hak guna | 575.482.211 | 1.312.945.323 | - | 1.888.427.534 | Right-of-use assets |
| Liabilitas sewa | 16.110.012 | (924.489.903) | - | (908.379.891) | Lease liabilities |
| Total aset pajak tanggungan - Entitas Induk | 4.361.353.418 | 1.832.545.731 | 49.133.930 | 6.243.033.079 | Total deferred tax assets - the Company |
| Entitas Anak | | | | | The subsidiaries |
| Liabilitas imbalan kerja karyawan | 475.360.219 | 272.829.995 | (18.833.630) | 729.356.584 | Employee liabilities benefits |
| Beban provisi kerugian penurunan nilai piutang usaha | 2.723.327.665 | 1.648.644.756 | - | 4.371.972.421 | Allowance for expected credit losses trade receivables |
| Aset hak guna | 73.339.015 | 293.356.061 | - | 366.695.076 | Right-of-use assets |
| Liabilitas sewa | (200.796.485) | (228.651.698) | - | (429.448.183) | Lease liabilities |
| Total aset pajak tanggungan - Entitas Anak | 3.071.230.414 | 1.986.179.114 | (18.833.630) | 5.038.575.898 | Total deferred tax assets - Subsidiaries |
| Total - neto | 7.432.583.832 | 3.818.724.845 | 30.300.300 | 11.281.608.977 | Total - net |
| Liabilitas pajak tanggungan - Entitas Anak | (82.331.377) | 82.331.377 | - | - | Deferred tax liabilities - Subsidiaries |
| Total aset pajak tanggungan | 7.514.915.209 | 3.736.393.468 | 30.300.300 | 11.281.608.977 | Total deferred tax assets |

f. Surat Tagihan Pajak

Grup menerima Surat Tagihan Pajak (STP) penghasilan sebesar Rp3.424.777.626 yang disajikan dalam akun "Pajak" sebagai bagian dari "Beban Usaha - Umum dan Administrasi" pada laporan laba rugi dan penghasilan komprehensif lain untuk tahun yang berakhir pada tanggal 31 Desember 2023.

Rincian STP yang diterima Grup sampai dengan tanggal 31 Desember 2023 adalah sebagai berikut:

f. Notice of Tax Collection

The Group received Notice of Tax Collection (STP) for income tax amounting to Rp3,424,777,626, which is presented in "Taxes" as part of "Operating Expenses - General and administrative" in the statement of profit or loss and other comprehensive income for the year ended December 31, 2023.

Details of STP received by the Group until December 31, 2023 are as follows:

| Masa Pajak/ Tax Period | Nomor STP-PPh/ Number of STP-PPh | Tagihan/ Collection | Kurang Bayar/ Underpayment | Jatuh tempo/ Due date |
|-----------------------------------|-------------------------------------|--|-------------------------------|----------------------------------|
| Entitas Induk/ The Company | | | | |
| <u>2019</u> | | Denda pasal 7 KUP/ Penalty article 7 KUP | 1.000.000 | 14 Maret 2023/ March 14, 2023 |
| 2019 | 00104/106/19/087/23 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 111.610.215 | 14 Maret 2023/ March 14, 2023 |
| | | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 494.430 | 14 Maret 2023/ March 14, 2023 |
| 2019 | 00143/107/19/087/23 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 21.231.860 | 1 Maret 2023/ March 1, 2023 |
| Januari 2019/ January 2019 | 00144/107/19/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 1 Maret 2023/ March 1, 2023 |
| Februari 2019/ February 2019 | 00147/107/19/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 1 Maret 2023/ March 1, 2023 |
| | | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 1.900.800 | 1 Maret 2023/ March 1, 2023 |
| April 2019/ April 2019 | 00145/107/19/087/23 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 38.838.607 | 1 Maret 2023/ March 1, 2023 |
| April 2019/ April 2019 | 00165/101/19/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 14 Maret 2023/ March 14, 2023 |

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| Masa Pajak/ Tax Period | Nomor STP-PPh/ Number of STP-PPh | Tagihan/ Collection | Kurang Bayar/ Underpayment | Jatuh tempo/ Due date |
|-----------------------------------|-------------------------------------|--|-------------------------------|--------------------------------------|
| April 2019/ April 2019 | 00267/101/19/087/23 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 10.554.757 | 26 April 2023/ April 26, 2023 |
| Mei 2019/ May 2019 | 00163/101/19/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 14 Maret 2023/ March 14, 2023 |
| Mei 2019/ May 2019 | 00148/107/19/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 1 Maret 2023/ March 1, 2023 |
| Mei 2019/ May 2019 | 00148/107/19/087/23 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 19.013.399 | 1 Maret 2023/ March 1, 2023 |
| Mei 2019/ May 2019 | 00288/101/19/087/23 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 13.751.891 | 26 April 2023/ April 26, 2023 |
| Juni 2019/ June 2019 | 00140/107/19/087/23 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 435.248 | 1 Maret 2023/ March 1, 2023 |
| Juni 2019/ June 2019 | 00172/101/19/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 14 Maret 2023/ March 14, 2023 |
| Juni 2019/ June 2019 | 00289/101/19/087/23 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 8.207.005 | 26 April 2023/ April 26, 2023 |
| Juli 2019/ July 2019 | 00149/107/19/087/23 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 29.112.755 | 1 Maret 2023/ March 1, 2023 |
| Juli 2019/ July 2019 | 00164/101/19/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 14 Maret 2023/ March 14, 2023 |
| Juli 2019/ July 2019 | 00290/101/19/087/23 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 7.639.408 | 26 April 2023/ April 26, 2023 |
| Agustus 2019/ August 2019 | 00148/107/19/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 1 Maret 2023/ March 1, 2023 |
| Agustus 2019/ August 2019 | 00166/101/19/087/23 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 17.100.113 | 1 Maret 2023/ March 1, 2023 |
| Agustus 2019/ August 2019 | 00291/101/19/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 14 Maret 2023/ March 14, 2023 |
| Agustus 2019/ August 2019 | 00291/101/19/087/23 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 7.453.273 | 26 April 2023/ April 26, 2023 |
| September 2019/ September 2019 | 00142/10719/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 1 Maret 2023/ March 1, 2023 |
| September 2019/ September 2019 | 00142/10719/087/23 | Bunga pasal 8 (2) KUP/ Interest article 8 (2) KUP | 3.243.599 | 1 Maret 2023/ March 1, 2023 |
| September 2019/ September 2019 | 00170/101/19/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 14 Maret 2023/ March 14, 2023 |
| September 2019/ September 2019 | 00292/101/19/087/23 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 6.784.881 | 26 April 2023/ April 26, 2023 |
| Oktober 2019/ October 2019 | 00141/107/19/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 1 Maret 2023/ March 1, 2023 |
| Oktober 2019/ October 2019 | 00141/107/19/087/23 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 23.046.525 | 1 Maret 2023/ March 1, 2023 |
| Oktober 2019/ October 2019 | 00169/101/19/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 14 Maret 2023/ March 14, 2023 |
| Oktober 2019/ October 2019 | 00293/101/19/087/23 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 6.113.355 | 26 April 2023/ April 26, 2023 |
| November 2019/ November 2019 | 00167/101/19/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 14 Maret 2023/ March 14, 2023 |
| November 2019/ November 2019 | 00211/107/19/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 26 April 2023/ April 26, 2023 |
| November 2019/ November 2019 | 00211/107/19/087/23 | Bunga pasal 8 (2) KUP/ Interest article 8 (2) KUP | 31.936.963 | 26 April 2023/ April 26, 2023 |
| November 2019/ November 2019 | 00294/101/19/087/23 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 5.417.696 | 26 April 2023/ April 26, 2023 |
| Desember 2019/ December 2019 | 00384/107/19/087/23 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 128.955.829 | 7 Juni 2023/ June 7, 2023 |
| <u>2020</u> | | | | |
| Agustus 2020/ August 2020 | 00319/107/20/087/23 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 14.496.023 | 12 Juli 2023/ July 12, 2023 |
| <u>2021</u> | | | | |
| Februari 2021/ February 2021 | 00303/107/21/087/23 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 9.647.164 | 25 Oktober 2023/ October 25, 2023 |
| <u>2023</u> | | | | |
| Januari 2023/ January 2023 | 00275/107/23/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 12 Juli 2023/ July 12, 2023 |
| | | | 522.785.796 | |

| Masa Pajak/ Tax Period | Nomor STP-PPh/ Number of STP-PPh | Tagihan/ Collection | Kurang Bayar/ Underpayment | Jatuh tempo/ Due date |
|---|-------------------------------------|---|-------------------------------|--|
| PT Are Teknologi Kreasi/PT Are Teknologi Kreasi | | | | |
| <u>2017</u> | | | | |
| 2017 | 00019/206/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 65.567.229 | 25 September 2022/ September 25, 2022 |
| 2017 | 00123/106/17/087/22 | PPh Badan yang terutang Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 150.108.125 | 25 September 2022/ September 25, 2022 |
| Jan s.d Des 2017/ Jan until Dec 2017 | 00148/106/17/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 2.128.759 | 19 Agustus 2022/ August 19, 2022 |
| Agustus s d. Desember 2017/ August until December 2017 | 00246/101/17/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 1.000.000 | 25 September 2022/ September 25, 2022 |
| Agustus 2017/ August 2017 | 00020/203/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 500.000 | 25 September 2022/ September 25, 2022 |
| Agustus 2017/ August 2017 | 00020/203/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 141.638 | 25 September 2022/ September 25, 2022 |
| Agustus 2017/ August 2017 | 00020/203/17/087/22 | PPh pasal 23 yang terutang Denda pasal 7 KUP/ Penalty article 7 KUP | 324.262 | 25 September 2022/ September 25, 2022 |
| Agustus 2017/ August 2017 | 00130/103/17/087/22 | PPh pasal 23 yang terutang Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 September 2022/ September 25, 2022 |
| September 2017/September 2017 | 00021/203/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 107.597 | 25 September 2022/ September 25, 2022 |
| September 2017/September 2017 | 00021/203/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 107.597 | 25 September 2022/ September 25, 2022 |
| September 2017/September 2017 | 00131/103/17/087/22 | PPh Pasal 23 yang terutang Denda pasal 7 KUP/ Penalty article 7 KUP | 246.328 | 25 September 2022/ September 25, 2022 |
| September 2017/September 2017 | 00131/103/17/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 September 2022/ September 25, 2022 |
| September 2017/September 2017 | 00062/207/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 4.368.000 | 25 September 2022/ September 25, 2022 |
| September 2017/September 2017 | 00062/207/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 4.368.000 | 25 September 2022/ September 25, 2022 |
| September 2017/September 2017 | 00062/207/17/087/22 | PPN kurang bayar | 10.000.000 | 25 September 2022/ September 25, 2022 |
| Oktober 2017/ October 2017 | 00063/207/17/087/22 | PPN kurang bayar | 35.000.000 | 25 September 2022/ September 25, 2022 |
| Oktober 2017/ October 2017 | 00063/207/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 15.288.000 | 25 September 2022/ September 25, 2022 |
| Oktober 2017/ October 2017 | 00132/103/17/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 September 2022/ September 25, 2022 |
| Oktober 2017/ October 2017 | 00132/103/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 100.000 | 25 September 2022/ September 25, 2022 |
| Oktober 2017/ October 2017 | 00022/203/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 175.330 | 25 September 2022/ September 25, 2022 |
| Oktober 2017/ October 2017 | 00022/203/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 175.330 | 25 September 2022/ September 25, 2022 |
| Oktober 2017/ October 2017 | 00192/107/17/087/22 | PPh 23 yang terutang Denda pasal 14 (4) KUP/ Penalty article 14 (4) KUP | 401.396 | 25 September 2022/ September 25, 2022 |
| Oktober 2017/ October 2017 | 00192/107/17/087/22 | Denda pasal 14 (4) KUP/ Penalty article 14 (4) KUP | 5.000.000 | 25 September 2022/ September 25, 2022 |
| November 2017/ November 2017 | 00023/203/17/087/22 | PPh 23 yang terutang | 472.379 | 25 September 2022/ September 25, 2022 |
| November 2017/ November 2017 | 00023/203/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 206.336 | 25 September 2022/ September 25, 2022 |
| November 2017/ November 2017 | 00133/103/17/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 September 2022/ September 25, 2022 |
| Desember 2017/ December 2017 | 00024/203/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 3.123.069 | 25 September 2022/ September 25, 2022 |
| Desember 2017/ December 2017 | 00024/203/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 3.123.069 | 25 September 2022/ September 25, 2022 |
| Desember 2017/ December 2017 | 00134/103/17/087/22 | PPh 23 yang terutang Denda pasal 7 KUP/ Penalty article 7 KUP | 7.151.943 | 25 September 2022/ September 25, 2022 |
| Desember 2017/ December 2017 | 00134/103/17/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 September 2022/ September 25, 2022 |
| November 2017/ November 2017 | 00064/207/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 14.814.271 | 25 September 2022/ September 25, 2022 |
| November 2017/ November 2017 | 00064/207/17/087/22 | Bunga pasal 13 (2) KUP/ Interest article 13 (2) KUP | 14.814.271 | 25 September 2022/ September 25, 2022 |
| November 2017/ November 2017 | 00064/207/17/087/22 | PPN yang terutang | 56.403.182 | 25 September 2022/ September 25, 2022 |
| <u>2018</u> | | | | |
| 2018 | 00176/106/18/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 1.000.000 | 20 Agustus 2022/ August 20, 2022 |
| Januari 2018/ January 2018 | 00358/107/18/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 1.628.190 | 28 Juli 2022/ July 28, 2022 |
| Maret 2018/ March 2018 | 00359/107/18/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 28 Juli 2022/ July 28, 2022 |

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| Masa Pajak/ Tax Period | Nomor STP-PPh/ Number of STP-PPh | Tagihan/ Collection | Kurang Bayar/ Underpayment | Jatuh tempo/ Due date |
|-------------------------------------|-------------------------------------|--|-------------------------------|--------------------------------------|
| <u>2019</u> | | | | |
| 2019 | 00199/106/19/087122 | Bunga Pasal 9 (2b) KUP/ Interest article 9 (2b) KUP | 105.312 | 20 Agustus 2022/ August 20, 2022 |
| 2019 | 00260/106/19/087/22 | Bunga pasal 8 (2) KUP/ Interest article 8 (2) KUP | 407.258.221 | 27 Oktober 2022/ October 27, 2022 |
| Januari 2019/ January 2019 | 00787/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Januari 2019/ January 2019 | 00787/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 722.854 | 25 Januari 2023/ January 25, 2023 |
| Januari 2019/ January 2019 | 00486/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 6.054.929 | 21 Oktober 2022/ October 21, 2022 |
| Februari 2019/ February 2019 | 00487/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |
| Februari 2019/ February 2019 | 00487/107/19/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 10.392.619 | 21 Oktober 2022/ October 21, 2022 |
| Februari 2019/ February 2019 | 00789/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Februari 2019/ February 2019 | 00789/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 722.854 | 25 Januari 2023/ January 25, 2023 |
| Maret 2019/ March 2019 | 00791/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Maret 2019/ March 2019 | 00488/107/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 734.979 | 25 Januari 2023/ January 25, 2023 |
| Maret 2019/ March 2019 | 00488/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |
| Maret 2019/ March 2019 | 00488/107/19/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 6.705.449 | 21 Oktober 2022/ October 21, 2022 |
| April 2019/ April 2019 | 00776/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| April 2019/ April 2019 | 00776/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 734.979 | 25 Januari 2023/ January 25, 2023 |
| April 2019/ April 2019 | 00489/107/19/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 8.618.406 | 21 Oktober 2022/ October 21, 2022 |
| Mei 2019/ May 2019 | 00490/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |
| Mei 2019/ May 2019 | 00490/107/19/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 60.987.261 | 21 Oktober 2022/ October 21, 2022 |
| Mei 2019/ May 2019 | 00781/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Mei 2019/ May 2019 | 00781/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 2.617.606 | 25 Januari 2023/ January 25, 2023 |
| Juni 2019/ June 2019 | 00782/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Juni 2019/ June 2019 | 00782/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 734.979 | 25 Januari 2023/ January 25, 2023 |
| Juni 2019/ June 2019 | 00491/107/19/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 9.996.479 | 21 Oktober 2022/ October 21, 2022 |
| Juli 2019/ July 2019 | 00492/107/19/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 1.729.739 | 21 Oktober 2022/ October 21, 2022 |
| Juli 2019/ July 2019 | 00785/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Juli 2019/ July 2019 | 00785/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 734.979 | 25 Januari 2023/ January 25, 2023 |
| Agustus 2019/ August 2019 | 00792/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Agustus 2019/ August 2019 | 00792/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 1.589.871 | 25 Januari 2023/ January 25, 2023 |
| Agustus 2019/ August 2019 | 00493/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |
| Agustus 2019/ August 2019 | 00493/107/19/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 1.102.500 | 21 Oktober 2022/ October 21, 2022 |
| September 2019/September 2019 | 00794/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| September 2019/September 2019 | 00794/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 1.539.412 | 25 Januari 2023/ January 25, 2023 |
| September 2019/September 2019 | 00494/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |
| September 2019/September 2019 | 00494/107/19/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 284.310 | 21 Oktober 2022/ October 21, 2022 |

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|---------------------------------|-------------------------------------|--|-------------------------------|--------------------------------------|
| Oktober 2019/ October 2019 | 00798/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| | | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 816.630 | 25 Januari 2023/ January 25, 2023 |
| Oktober 2019/ October 2019 | 00495/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |
| Oktober 2019/ October 2019 | 00495/107/19/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 17.879.878 | 21 Oktober 2022/ October 21, 2022 |
| November 2019/ November 2019 | 00797/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| | | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 816.630 | 25 Januari 2023/ January 25, 2023 |
| November 2019/ November 2019 | 00496/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |
| November 2019/ November 2019 | 00496/107/19/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 10.108.827 | 21 Oktober 2022/ October 21, 2022 |
| Desember 2019/ December 2019 | 00800/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| | | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 2.815.413 | 25 Januari 2023/ January 25, 2023 |
| Desember 2019/ December 2019 | 00497/107/19/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 31.551.660 | 21 Oktober 2022/ October 21, 2022 |
| <u>2020</u> | | | | |
| 2020 | 00385/107/20/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 7.819.692 | 26 Mei 2022/ May 26, 2022 |
| 2020 | 162/106/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 1.000.000 | 21 Agustus 2022/ August 21, 2022 |
| 2020 | 162/106/20/087/22 | Bunga Pasal 9 (2b) KUP/ Interest article 9 (2b) KUP | 392.985 | 11 Oktober 2022/ October 11, 2022 |
| 2020 | 00273/106/20/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 150.231.533 | 25 Januari 2023/ January 25, 2023 |
| Januari 2020/ January 2020 | 01263/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Januari 2020/ January 2020 | 01263/101/20/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 1.332.422 | 25 Januari 2023/ January 25, 2023 |
| Januari 2020/ January 2020 | 00694/107/20/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 8.845.661 | 11 Oktober 2022/ October 11, 2022 |
| Oktober 2020/ October 2020 | 00695/107/20/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 6.301.546 | 11 Oktober 2022/ October 11, 2022 |
| November 2020/ November 2020 | 00606/107/20/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 8.225.640 | 27 Agustus 2022/ August 27, 2022 |
| November 2020/ November 2020 | 00696/107/20/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 7.485.654 | 11 Oktober 2022/ October 11, 2022 |
| <u>2021</u> | | | | |
| Januari 2021/ January 2021 | 00804/107/21/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 34.678.058 | 27 Agustus 2022/ August 27, 2022 |
| Januari 2021/ January 2021 | 00632/107/21/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 16 Juni 2022/ June 16, 2022 |
| Februari 2021/ February 2021 | 00803/107/21/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 29.071.504 | 27 Agustus 2022/ August 27, 2022 |
| Februari 2021/ February 2021 | 00631/107/21/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 16 Juni 2022/ June 16, 2022 |
| Maret 2021/ March 2021 | 00802/107/21/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 12.151.163 | 27 Agustus 2022/ August 27, 2022 |
| Maret 2021/ March 2021 | 00630/107/21/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 16 Juni 2022/ June 16, 2022 |
| April 2021/ April 2021 | 00629/107/21/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 16 Juni 2022/ June 16, 2022 |
| April 2021/ April 2021 | 00798/107/21/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 36.178.054 | 27 Agustus 2022/ August 27, 2022 |
| Mei 2021/ May 2021 | 00797/107/21/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 16 Juni 2022/ June 16, 2022 |
| Mei 2021/ May 2021 | 00797/107/21/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 13.905.433 | 16 Juni 2022/ June 16, 2022 |
| Juni 2021/ June 2021 | 00799/107/21/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 16 Juni 2022/ June 16, 2022 |
| Juni 2021/ June 2021 | 00799/107/21/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 9.761.129 | 16 Juni 2022/ June 16, 2022 |
| Juli 2021/ July 2021 | 00628/107/21/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 16 Juni 2022/ June 16, 2022 |

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|---------------------------------------|-------------------------------------|--|-------------------------------|--------------------------------|
| Juli 2021/ July 2021 | 00628/107/21/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 6.990.407 | 16 Juni 2022/ June 16, 2022 |
| Agustus 2021/ August 2021 | 00627/107/21/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 16 Juni 2022/ June 16, 2022 |
| September 2021/September 2021 | 00626/107/21/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 16 Juni 2022/ June 16, 2022 |
| 2023 Januari 2023/ January 2023 | 00263/107/23/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 12 Juli 2023/ July 12, 2023 |
| | | | <u>1.307.683.691</u> | |

PT Mata Nilai Republik/ PT Mata Nilai Republik

2019

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|---------------------------------|---------------------|--|------------|------------------------------|
| November 2019/ November 2019 | 00339/107/19/035/23 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 30.888.000 | 17 Mei 2023/ May 17, 2023 |
| Desember 2019/ December 2019 | 00340/107/19/035/23 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 30.888.000 | 17 Mei 2023/ May 17, 2023 |

2020

| | | | | |
|-----------------------------------|---------------------|--|------------|------------------------------|
| Januari 2020/ January 2020 | 00219/107/20/035/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 17 Mei 2023/ May 17, 2023 |
| Januari 2020/ January 2020 | 00219/107/20/035/23 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 54.648.000 | 17 Mei 2023/ May 17, 2023 |
| Februari 2020/ February 2020 | 00220/107/20/035/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 17 Mei 2023/ May 17, 2023 |
| Februari 2020/ February 2020 | 00220/107/20/035/23 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 54.648.000 | 17 Mei 2023/ May 17, 2023 |
| Maret 2020/ March 2020 | 00221/107/20/035/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 17 Mei 2023/ May 17, 2023 |
| Maret 2020/ March 2020 | 00221/107/20/035/23 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 73.656.000 | 17 Mei 2023/ May 17, 2023 |
| April 2020/ April 2020 | 00222/107/20/035/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 17 Mei 2023/ May 17, 2023 |
| April 2020/ April 2020 | 00222/107/20/035/23 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 52.272.000 | 17 Mei 2023/ May 17, 2023 |
| Mei 2020/ May 2020 | 00223/107/20/035/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 17 Mei 2023/ May 17, 2023 |
| Mei 2020/ May 2020 | 00223/107/20/035/23 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 28.512.000 | 17 Mei 2023/ May 17, 2023 |
| Juni 2020/ June 2020 | 00224/107/20/035/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 17 Mei 2023/ May 17, 2023 |
| Juni 2020/ June 2020 | 00224/107/20/035/23 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 43.956.000 | 17 Mei 2023/ May 17, 2023 |
| September 2020/ September 2020 | 00814/107/19/035/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 6 Juli 2023/ July 6, 2023 |
| Oktober 2020/ October 2020 | 00815/107/19/035/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 6 Juli 2023/ July 6, 2023 |
| Desember 2020/ December 2020 | 00206/107/19/035/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 1.000.000 | 6 Juli 2023/ July 6, 2023 |

2022

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|---------------------------------|---------------------|--|--------------------|--|
| Desember 2020/ December 2020 | 00331/106/22/035/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 1.000.000 | 11 November 2023/ November 11, 2023 |
| Desember 2020/ December 2020 | 00331/106/22/035/23 | Bunga Pasal 9 (2b) KUP/ Interest article 9 (2b) KUP | 361.446 | 11 November 2023/ November 11, 2023 |
| | | | <u>375.829.446</u> | |

PT Vatar Media Raya/PT Vatar Media Raya

2017

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|---------------------------------|---------------------|--|-----------|--|
| Desember 2017/ December 2017 | 00187/107/17/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 4.993.006 | 8 September 2022/ September 8, 2022 |
|---------------------------------|---------------------|--|-----------|--|

2018

| | | | | |
|-------------------------|---------------------|--|-----------|--------------------------------------|
| Juli 2018/ July 2018 | 00498/107/18/087/22 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 1.032.813 | 11 Oktober 2022/ October 11, 2022 |
| Juli 2018/ July 2018 | 00499/107/18/087/22 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 5.227.200 | 11 Oktober 2022/ October 11, 2022 |

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|-----------------------------------|-------------------------------------|--|-------------------------------|--|
| Desember 2018/ December 2018 | 00500/107/18/087/22 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 11.880.000 | 11 Oktober 2022/ October 11, 2022 |
| Desember 2018/ December 2018 | 00729/101/18/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 21 Januari 2023/ January 21, 2023 |
| | | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 16.156.800 | 21 Januari 2023/ January 21, 2023 |
| <u>2019</u> | | | | |
| 2019 | 00219/106/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 1.000.000 | 11 September 2022/ September 11, 2022 |
| | | Bunga Pasal 9 (2b) KUP/ Interest article 9 (2b) KUP | 993.762 | 11 September 2022/ September 11, 2022 |
| 2019 | 00234/106/19/087/22 | Bunga Pasal 9 (2b) KUP/ Interest article 9 (2b) KUP | 4.354.998 | 11 Oktober 2022/ October 11, 2022 |
| <u>2020</u> | | | | |
| 2020 | 00191/106/20/087/22 | Bunga Pasal 9 (2b) KUP/ Interest article 9 (2b) KUP | 174.533.881 | 11 Oktober 2022/ October 11, 2022 |
| Januari 2020/ January 2020 | 00669/107/20/087/22 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 40.660.591 | 14 September 2022/ September 14, 2022 |
| Januari 2020/ January 2020 | 01258/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 21 Januari 2023/ January 21, 2023 |
| Januari 2020/ January 2020 | | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 608.731 | 21 Januari 2023/ January 21, 2023 |
| Februari 2020/ February 2020 | 01259/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 21 Januari 2023/ January 21, 2023 |
| Februari 2020/ February 2020 | | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 595.374 | 21 Januari 2023/ January 21, 2023 |
| Maret 2020/ March 2020 | 00468/107/20/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 22.151.108 | 9 Juli 2022/ July 9, 2022 |
| Maret 2020/ March 2020 | 01255/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 21 Januari 2023/ January 21, 2023 |
| Maret 2020/ March 2020 | | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 585.482 | 21 Januari 2023/ January 21, 2023 |
| April 2020/ April 2020 | 00664/107/20/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 18.269.685 | 14 September 2022/ September 14, 2022 |
| April 2020/ April 2020 | 01254/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 21 Januari 2023/ January 21, 2023 |
| April 2020/ April 2020 | | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 49.072 | 21 Januari 2023/ January 21, 2023 |
| Mei 2020/ May 2020 | 00690/107/20/087/22 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 13.454.227 | 11 Oktober 2022/ October 11, 2022 |
| Mei 2020/ May 2020 | 01257/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 21 Januari 2023/ January 21, 2023 |
| Mei 2020/ May 2020 | | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 837.804 | 21 Januari 2023/ January 21, 2023 |
| Mei 2020/ May 2020 | | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 21 Januari 2023/ January 21, 2023 |
| Juni 2020/ June 2020 | 01252/101/20/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 49.072 | 21 Januari 2023/ January 21, 2023 |
| Juni 2020/ June 2020 | | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 14.956.538 | 11 Oktober 2022/ October 11, 2022 |
| Juli 2020/ July 2020 | 00686/107/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 21 Januari 2023/ January 21, 2023 |
| Juli 2020/ July 2020 | 01249/101/20/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 50.510 | 21 Januari 2023/ January 21, 2023 |
| Agustus 2020/ August 2020 | 00692/107/087/22 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 17.735.621 | 11 Oktober 2022/ October 11, 2022 |
| Agustus 2020/ August 2020 | 001251/10/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 21 Januari 2023/ January 21, 2023 |
| Agustus 2020/ August 2020 | | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 53.917 | 21 Januari 2023/ January 21, 2023 |
| September 2020/ September 2020 | 00691/107/20/087/22 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 17.119.566 | 11 Oktober 2022/ October 11, 2022 |
| September 2020/ September 2020 | 01256/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 21 Januari 2023/ January 21, 2023 |
| September 2020/ September 2020 | | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 55.801 | 21 Januari 2023/ January 21, 2023 |
| Oktober 2020/ October 2020 | 00687/107/20/087/22 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 16.921.961 | 11 Oktober 2022/ October 11, 2022 |

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|-----------------------------------|-------------------------------------|--|-------------------------------|--|
| Oktober 2020/ October 2020 | 001260/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 21 Januari 2023/ January 21, 2023 |
| | | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 523.914 | 21 Januari 2023/ January 21, 2023 |
| November 2020/ November 2020 | 00688/107/20/087/22 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 16.600.831 | 11 Oktober 2022/ October 11, 2022 |
| | | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 21 Januari 2023/ January 21, 2023 |
| November 2020/ November 2020 | 001250/101/20/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 25.077 | 21 Januari 2023/ January 21, 2023 |
| | | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 11.973.733 | 11 Oktober 2022/ October 11, 2022 |
| Desember 2020/ December 2020 | 00689/107/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 21 Januari 2023/ January 21, 2023 |
| | | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 1.115.653 | 21 Januari 2023/ January 21, 2023 |
| Desember 2020/ December 2020 | 001253/101/20/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 1.115.653 | 21 Januari 2023/ January 21, 2023 |
| | | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 22 Januari 2023/ January 22, 2023 |
| Desember 2020/ December 2020 | 00773/101/19/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 12.094.117 | 22 Januari 2023/ January 22, 2023 |
| | | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | | 22 Januari 2023/ January 22, 2023 |
| <u>2021</u> | | | | |
| 2021 | 00540/106/21/087/22 | Bunga Pasal 9 (2b) KUP/ Interest article 9 (2b) KUP | 74.128.582 | 11 Oktober 2022/ October 11, 2022 |
| 2021 | 00980/107/21/087/22 | PPN Dalam Negeri/ Domestic VAT | 21.288.931 | 17 Desember 2022/ December 17, 2022 |
| 2021 | 01572/101/21/087/22 | Pajak Penghasilan Pasal 21/ Income taxes article 21 | 224.713 | 17 Desember 2022/ December 17, 2022 |
| 2021 | 01573/101/21/087/22 | Pajak Penghasilan Pasal 21/ Income taxes article 21 | 430.623 | 17 Desember 2022/ December 17, 2022 |
| 2021 | 01574/101/21/087/22 | Pajak Penghasilan Pasal 21/ Income taxes article 21 | 284.523 | 17 Desember 2022/ December 17, 2022 |
| 2021 | 01575/101/21/087/22 | Pajak Penghasilan Pasal 21/ Income taxes article 21 | 352.804 | 17 Desember 2022/ December 17, 2022 |
| 2021 | 01576/101/21/087/22 | Pajak Penghasilan Pasal 21/ Income taxes article 21 | 346.379 | 17 Desember 2022/ December 17, 2022 |
| 2021 | 01577/101/21/087/22 | Pajak Penghasilan Pasal 21/ Income taxes article 21 | 239.233 | 17 Desember 2022/ December 17, 2022 |
| 2021 | 01578/101/21/087/22 | Pajak Penghasilan Pasal 21/ Income taxes article 21 | 298.717 | 17 Desember 2022/ December 17, 2022 |
| 2021 | 01579/101/21/087/22 | Pajak Penghasilan Pasal 21/ Income taxes article 21 | 329.496 | 17 Desember 2022/ December 17, 2022 |
| 2021 | 01580/101/21/087/22 | Pajak Penghasilan Pasal 21/ Income taxes article 21 | 268.536 | 17 Desember 2022/ December 17, 2022 |
| 2021 | 01581/101/21/087/22 | Pajak Penghasilan Pasal 21/ Income taxes article 21 | 253.774 | 17 Desember 2022/ December 17, 2022 |
| 2021 | 01582/101/21/087/22 | Pajak Penghasilan Pasal 21/ Income taxes article 21 | 361.171 | 17 Desember 2022/ December 17, 2022 |
| 2021 | 01583/101/21/087/22 | Pajak Penghasilan Pasal 21/ Income taxes article 21 | 100.000 | 17 Desember 2022/ December 17, 2022 |
| 2021 | 01584/101/21/087/22 | Pajak Penghasilan Pasal 21/ Income taxes article 21 | 352.447 | 17 Desember 2022/ December 17, 2022 |
| Januari 2021/ January 2021 | 00902/107/21/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 42.137.848 | 11 Oktober 2022/ October 11, 2022 |
| Februari 2021/ February 2021 | 00896/107/21/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 44.348.429 | 11 Oktober 2022/ October 11, 2022 |
| Maret 2021/ March 2021 | 00897/107/21/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 42.693.293 | 11 Oktober 2022/ October 11, 2022 |
| April 2021/ April 2021 | 00901/107/21/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 27.688.820 | 11 Oktober 2022/ October 11, 2022 |
| Mei 2021/ May 2021 | 00692/107/21/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 42.022.371 | 11 Oktober 2022/ October 11, 2022 |
| Juli 2021/ July 2021 | 00693/107/21/087/22 | Bunga Pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 24.479.821 | 11 Oktober 2022/ October 11, 2022 |
| Agustus 2021/ Agustus 2021 | 00695/107/21/087/22 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 22.891.593 | 11 Oktober 2022/ October 11, 2022 |
| September 2021/ September 2021 | 00699/107/21/087/22 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 24.604.103 | 11 Oktober 2022/ October 11, 2022 |
| Oktober 2021/ October 2021 | 00698/107/21/067/22 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 18.765.978 | 11 Oktober 2022/ October 11, 2022 |

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|---------------------------------|-------------------------------------|--|-------------------------------|--|
| November 2021/ November 2021 | 00900/107/21/087/22 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 21.757.477 | 11 Oktober 2022/ October 11, 2022 |
| Desember 2021/ December 2021 | 00694/107/21/087/22 | Bunga Pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 11.002.804 | 11 Oktober 2022/ October 11, 2022 |
| <u>2022</u> | | | | |
| 2022 | 00371/106/22/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 1.323.560 | 16 November 2023/ November 15, 2023 |
| | | Angsuran Pokok/ Principal installment | 496.416 | 25 September 2022/ September 25, 2022 |
| Januari 2022/ January 2022 | 00233/106/22/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 September 2022/ September 25, 2022 |
| | | Bunga Pasal 14 (3) KUP/ Interest article 14 (3) KUP | 33.011 | 25 September 2022/ September 25, 2022 |
| | | Angsuran Pokok/ Principal installment | 496.416 | 25 September 2022/ September 25, 2022 |
| Februari 2022/ February 2022 | 00234/106/22/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 September 2022/ September 25, 2022 |
| | | Bunga Pasal 14 (3) KUP/ Interest article 14 (3) KUP | 28.593 | 25 September 2022/ September 25, 2022 |
| | | Angsuran Pokok/ Principal installment | 496.416 | 25 September 2022/ September 25, 2022 |
| Maret 2022/ March 2022 | 002351/106/22/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 September 2022/ September 25, 2022 |
| | | Bunga Pasal 14 (3) KUP/ Interest article 14 (3) KUP | 24.324 | 25 September 2022/ September 25, 2022 |
| | | Angsuran Pokok/ Principal installment | 162.531 | 25 September 2022/ September 25, 2022 |
| April 2022/ April 2022 | 0023/106/22/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 September 2022/ September 25, 2022 |
| | | Bunga Pasal 14 (3) KUP/ Interest article 14 (3) KUP | 6.436 | 25 September 2022/ September 25, 2022 |
| | | Angsuran Pokok/ Principal installment | 162.531 | 25 September 2022/ September 25, 2022 |
| Mei 2022/ May 2022 | 00237/106/22/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 September 2022/ September 25, 2022 |
| | | Bunga Pasal 14 (3) KUP/ Interest article 14 (3) KUP | 4.973 | 25 September 2022/ September 25, 2022 |
| | | Angsuran Pokok/ Principal installment | 162.531 | 25 September 2022/ September 25, 2022 |
| Juni 2022/ June 2022 | 00238/106/22/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 September 2022/ September 25, 2022 |
| | | Bunga Pasal 14 (3) KUP/ Interest article 14 (3) KUP | 3.315 | 25 September 2022/ September 25, 2022 |
| | | Angsuran Pokok/ Principal installment | 162.531 | 25 September 2022/ September 25, 2022 |
| Juli 2022/ July 2022 | 00239/106/22/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 September 2022/ September 25, 2022 |
| | | Bunga Pasal 14 (3) KUP/ Interest article 14 (3) KUP | 1.674 | 25 September 2022/ September 25, 2022 |
| Desember 2022/ December 2022 | 00384/107/22/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 10 Juli 2023/ July 10, 2023 |
| | | | 854.478.569 | |

PT Tiga Akar Mimpi/PT Tiga Akar Mimpi

| | | | | |
|---------------------------------|---------------------|--|-----------|-------------------------------------|
| <u>2018</u> | | | | |
| 2018 | 00180/106/18/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 1.000.000 | 20 Agustus 2022/ August 20, 2022 |
| Januari 2018/ January 2018 | 00362/107/18/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 28 Juli 2022/ July 28, 2022 |
| | | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 28 Juli 2022/ July 28, 2022 |
| Februari 2018/ February 2018 | 00363/107/18/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 2.358.417 | 28 Juli 2022/ July 28, 2022 |
| | | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 28 Juli 2022/ July 28, 2022 |
| Maret 2018/ March 2018 | 00364/107/18/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 6.732.000 | 28 Juli 2022/ July 28, 2022 |

| Masa Pajak/ Tax Period | Nomor STP-PPh/ Number of STP-PPh | Tagihan/ Collection | Kurang Bayar/ Underpayment | Jatuh tempo/ Due date |
|-------------------------------------|-------------------------------------|--|-------------------------------|--------------------------------------|
| April 2018/ April 2018 | 00365/107/18/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 500.000 | 28 Juli 2022/ July 28, 2022 |
| | | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 7.722.000 | 28 Juli 2022/ July 28, 2022 |
| Maret 2018/ March 2018 | 00366/107/18/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 28 Juli 2022/ July 28, 2022 |
| Juli 2018/ July 2018 | 00367/107/18/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 28 Juli 2022/ July 28, 2022 |
| Juli 2018/ July 2018 | 00367/107/18/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 2.563.941 | 28 Juli 2022/ July 28, 2022 |
| Agustus 2018/ August 2018 | 00368/107/18/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 28 Juli 2022/ July 28, 2022 |
| September 2018/September 2018 | 00369/107/18/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 28 Juli 2022/ July 28, 2022 |
| Oktober 2018/ October 2018 | 00370/107/18/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 28 Juli 2022/ July 28, 2022 |
| November 2018/ November 2018 | 00371/107/18/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 2.831.400 | 28 Juli 2022/ July 28, 2022 |
| Desember 2018/ December 2018 | 00372/107/18/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 28 Juli 2022/ July 28, 2022 |
| | | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 1.782.000 | 28 Juli 2022/ July 28, 2022 |
| <u>2019</u> | | | | |
| 2019 | 00200/106/19/087/22 | Bunga pasal 9 (2b) KUP/ Interest article 9 (2b) KUP | 1.652.720 | 21 Oktober 2022/ October 21, 2022 |
| Januari 2019/ January 2019 | 00476/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |
| Januari 2019/ January 2019 | 00786/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Januari 2019/ January 2019 | 00786/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 2.297.449 | 25 Januari 2023/ January 25, 2023 |
| Februari 2019/ February 2019 | 00477/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |
| Februari 2019/ February 2019 | 00788/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Februari 2019/ February 2019 | 00788/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 2.297.449 | 25 Januari 2023/ January 25, 2023 |
| Maret 2019/ March 2019 | 00478/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |
| Maret 2019/ March 2019 | 00790/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Maret 2019/ March 2019 | 00790/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 2.297.449 | 25 Januari 2023/ January 25, 2023 |
| April 2019/ April 2019 | 00777/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| April 2019/ April 2019 | 00777/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 2.297.449 | 25 Januari 2023/ January 25, 2023 |
| | | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |
| Mei 2019/ May 2019 | 00479/107/19/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 5.041.889 | 21 Oktober 2022/ October 21, 2022 |
| | | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| May 2019/ May 2019 | 00779/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 3.442.923 | 25 Januari 2023/ January 25, 2023 |
| Juni 2019/ June 2019 | 00480/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |
| Juni 2019/ June 2019 | 00783/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Juni 2019/ June 2019 | 00783/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 2.297.449 | 25 Januari 2023/ January 25, 2023 |
| Juni 2019/ June 2019 | 00639/107/19/087/23 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 4.318.920 | 25 Oktober 2023/ October 25, 2023 |
| Juli 2019/ July 2019 | 00784/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Juli 2019/ July 2019 | 00784/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 2.297.449 | 25 Januari 2023/ January 25, 2023 |
| Juli 2019/ July 2019 | 00643/107/19/087/23 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 2.912.770 | 25 Oktober 2023/ October 25, 2023 |
| Agustus 2019/ August 2019 | 00481/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |

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|-----------------------------------|-------------------------------------|--|-------------------------------|--------------------------------------|
| Agustus 2019/ August 2019 | 00793/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Agustus 2019/ August 2019 | 00793/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 537.144 | 25 Januari 2023/ January 25, 2023 |
| Agustus 2019/ August 2019 | 00642/107/19/087/23 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 2.123.928 | 25 Oktober 2023/ October 25, 2023 |
| September 2019/ September 2019 | 00482/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |
| September 2019/ September 2019 | 00795/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| September 2019/ September 2019 | 00795/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 543.693 | 25 Januari 2023/ January 25, 2023 |
| September 2019/ September 2019 | 00640/107/19/087/23 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 766.709 | 25 Oktober 2023/ October 25, 2023 |
| Oktober 2019/ October 2019 | 00483/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |
| Oktober 2019/ October 2019 | 00796/101/19/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 17.410.248 | 21 Oktober 2022/ October 21, 2022 |
| Oktober 2019/ October 2019 | 00796/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Oktober 2019/ October 2019 | 00796/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 633.345 | 25 Januari 2023/ January 25, 2023 |
| November 2019/ November 2019 | 00484/107/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 21 Oktober 2022/ October 21, 2022 |
| November 2019/ November 2019 | 00484/107/19/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 10.928.304 | 21 Oktober 2022/ October 21, 2022 |
| November 2019/ November 2019 | 00799/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| November 2019/ November 2019 | 00799/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 690.956 | 25 Januari 2023/ January 25, 2023 |
| Desember 2019/ December 2019 | 00485/107/19/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 26.293.543 | 21 Oktober 2022/ October 21, 2022 |
| Desember 2019/ December 2019 | 00801/101/19/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Desember 2019/ December 2019 | 00801/101/19/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 1.160.324 | 25 Januari 2023/ January 25, 2023 |
| 2020 | | | | |
| 2020 | 00274/106/20/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 111.317.174 | 25 Januari 2023/ January 25, 2023 |
| Januari 2020/ January 2020 | 00594/107/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 27 Agustus 2022/ August 27, 2022 |
| Januari 2020/ January 2020 | 01262/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Januari 2020/ January 2020 | 01262/101/20/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 1.160.970 | 25 Januari 2023/ January 25, 2023 |
| Januari 2020/ January 2020 | 00866/107/20/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 12.393.027 | 25 Januari 2023/ January 25, 2023 |
| Februari 2020/ February 2020 | 00867/107/20/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 9.150.638 | 25 Januari 2023/ January 25, 2023 |
| Februari 2020/ February 2020 | 01264/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Februari 2020/ February 2020 | 01264/101/20/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 1.153.527 | 25 Januari 2023/ January 25, 2023 |
| Februari 2020/ February 2020 | 00595/107/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 27 Agustus 2022/ August 27, 2022 |
| Maret 2020/ March 2020 | 00593/107/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 27 Agustus 2022/ August 27, 2022 |
| Maret 2020/ March 2020 | 00868/107/20/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 5.221.109 | 25 Januari 2023/ January 25, 2023 |
| Maret 2020/ March 2020 | 01265/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Maret 2020/ March 2020 | 01265/101/20/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 1.046.939 | 25 Januari 2023/ January 25, 2023 |
| April 2020/ April 2020 | 00596/107/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 27 Agustus 2022/ August 27, 2022 |
| April 2020/ April 2020 | 00869/107/20/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 663.159 | 25 Januari 2023/ January 25, 2023 |
| April 2020/ April 2020 | 01266/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| April 2020/ April 2020 | 01266/101/20/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 58.146 | 25 Januari 2023/ January 25, 2023 |
| Mei 2020/ May 2020 | 00870/107/20/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 535.380 | 25 Januari 2023/ January 25, 2023 |

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|-----------------------------------|-------------------------------------|--|-------------------------------|--------------------------------------|
| Mei 2020/ May 2020 | 01267/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Mei 2020/ May 2020 | 01267/101/20/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 2.871.891 | 25 Januari 2023/ January 25, 2023 |
| Juni 2020/ June 2020 | 00597/107/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 27 Agustus 2022/ August 27, 2022 |
| Juni 2020/ June 2020 | 00871/107/20/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 8.364.003 | 25 Januari 2023/ January 25, 2023 |
| Juni 2020/ June 2020 | 01268/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Juni 2020/ June 2020 | 01268/101/20/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 59.002 | 25 Januari 2023/ January 25, 2023 |
| Juli 2020/ July 2020 | 00598/107/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 27 Agustus 2022/ August 27, 2022 |
| Juli 2020/ July 2020 | 00872/107/20/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 8.956.931 | 25 Januari 2023/ January 25, 2023 |
| Juli 2020/ July 2020 | 01269/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Juli 2020/ July 2020 | 01269/101/20/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 59.002 | 25 Januari 2023/ January 25, 2023 |
| Agustus 2020/ August 2020 | 00599/107/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 27 Agustus 2022/ August 27, 2022 |
| Agustus 2020/ August 2020 | 00874/107/20/087/22 | Bunga pasal 8 (2a) KUP/ Interest article 8 (2a) KUP | 14.319.478 | 25 Januari 2023/ January 25, 2023 |
| Agustus 2020/ August 2020 | 01261/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Agustus 2020/ August 2020 | 01261/101/20/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 85.556 | 25 Januari 2023/ January 25, 2023 |
| September 2020/ September 2020 | 00600/107/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 27 Agustus 2022/ August 27, 2022 |
| September 2020/ September 2020 | 01271/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 4.365.869 | 27 Agustus 2022/ August 27, 2022 |
| September 2020/ September 2020 | 01271/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| September 2020/ September 2020 | 01271/101/20/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 81.695 | 25 Januari 2023/ January 25, 2023 |
| Oktober 2020/ October 2020 | 00601/107/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 27 Agustus 2022/ August 27, 2022 |
| Oktober 2020/ October 2020 | 01270/101/20/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 12.234.343 | 27 Agustus 2022/ August 27, 2022 |
| Oktober 2020/ October 2020 | 01270/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Oktober 2020/ October 2020 | 01270/101/20/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 945.850 | 25 Januari 2023/ January 25, 2023 |
| November 2020/ November 2020 | 00602/107/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 500.000 | 27 Agustus 2022/ August 27, 2022 |
| November 2020/ November 2020 | 00602/107/20/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 8.624.164 | 27 Agustus 2022/ August 27, 2022 |
| November 2020/ November 2020 | 01272/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| November 2020/ November 2020 | 01272/101/20/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 70.824 | 25 Januari 2023/ January 25, 2023 |
| Desember 2020/ December 2020 | 00603/107/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 4.206.081 | 27 Agustus 2023/ August 27, 2023 |
| Desember 2020/ December 2020 | 01273/101/20/087/22 | Denda pasal 7 KUP/ Penalty article 7 KUP | 100.000 | 25 Januari 2023/ January 25, 2023 |
| Desember 2020/ December 2020 | 01273/101/20/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 793.398 | 25 Januari 2023/ January 25, 2023 |
| <u>2021</u> | | | | |
| Januari 2021/ January 2021 | 01003/107/21/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 6.887.892 | 25 Januari 2023/ January 25, 2023 |
| Februari 2021/ February 2021 | 01002/107/21/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 4.015.323 | 25 Januari 2023/ January 25, 2023 |
| Maret 2021/ March 2021 | 01004/107/21/087/22 | PPN Dalam Negeri/ Domestic VAT | 8.868.441 | 31 Januari 2023/ January 31, 2023 |
| Agustus 2021/ August 2021 | 00620/107/21/087/22 | Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 11.367 | 16 Juni 2022/ June 16, 2022 |

| Masa Pajak/ Tax Period | Nomor STP-PPh/ Number of STP-PPh | Tagihan/ Collection | Kurang Bayar/ Underpayment | Jatuh tempo/ Due date |
|---------------------------|-------------------------------------|---|-------------------------------|--|
| <u>2022</u> | | | | |
| 2022 | 00373/106/22/087/23 | Denda pasal 7 KUP/ Penalty article 7 KUP Bunga pasal 9 (2a) KUP/ Interest article 9 (2a) KUP | 1.000.000 347.077 | 16 November 2023/ November 16, 2023 16 November 2023/ November 16, 2023 |
| | | | 364.000.124 | |

g. Administrasi Perpajakan

Pembayaran Pajak Pertambahan Nilai dan Pajak Penghasilan Terutang

Selama tahun 2023, Grup telah membayar Pajak Pertambahan Nilai dan pajak penghasilan terutang berbagai masa pajak dengan total pembayaran sebesar Rp10.522.266.451.

Pembayaran Denda Pajak

Selama tahun 2023, Grup telah membayar denda Pajak berbagai masa pajak dengan total pembayaran sebesar Rp717.300.704.

g. Tax Administration

Payment of Value Added Tax and Income Taxes Payable

During 2023, the Group has paid Value Added Tax payable and income taxes payable for various tax periods with total payment amounting to Rp10,522,266,451.

Payment of Tax Penalties

During 2023, the Group has paid tax penalties for various tax periods with total payment amounting to Rp717,300,704.

15. Utang Pembiayaan

Akun ini terdiri atas:

| | 31 Maret 2024/ March 31, 2024 |
|--|----------------------------------|
| PT Clipan Finance Indonesia Tbk | 847.083.791 |
| PT BCA Finance | 309.529.602 |
| PT Mandiri Tunas Finance | - |
| Total | 1.156.613.393 |
| Bagian utang pembiayaan yang jatuh tempo dalam waktu satu tahun: | |
| PT Clipan Finance Indonesia Tbk | 398.608.574 |
| PT BCA Finance | 205.088.930 |
| PT Mandiri Tunas Finance | - |
| Total bagian yang jatuh tempo dalam waktu satu tahun | 603.697.504 |
| Bagian jangka panjang | 552.915.889 |

PT Mandiri Tunas Finance

Pada tanggal 15 Maret 2019, Entitas Induk mendapatkan fasilitas pembiayaan dari PT Mandiri Tunas Finance untuk pembelian enam (6) unit kendaraan sebesar Rp3.140.132.160 dimana kendaraan tersebut digunakan sebagai jaminan fidusia atas fasilitas ini (Catatan 8) dan dikenai bunga efektif sebesar 11,50% per tahun. Fasilitas ini akan dilunasi dalam 60 angsuran bulanan dan akan jatuh tempo pada tanggal 15 Maret 2024.

PT BCA Finance

Pada tanggal 30 Juni 2022, Entitas Induk mendapatkan fasilitas pembiayaan dari PT BCA Finance untuk pembelian dua (2) unit kendaraan sebesar Rp1.200.400.000 dikenai bunga efektif sebesar 2,95% per tahun. Fasilitas ini akan dilunasi dalam 36 angsuran bulanan dan akan jatuh tempo pada tanggal 1 Juni 2026.

15. Financing Payables

This account consists of:

| 31 Desember 2023/ December 31, 2023 | |
|--|---------------------------------------|
| 975.921.486 | PT Clipan Finance Indonesia Tbk |
| 375.899.042 | PT BCA Finance |
| 157.006.608 | PT Mandiri Tunas Finance |
| 1.508.827.136 | Total |
| | Current portion of financing payable: |
| 527.446.268 | PT Clipan Finance Indonesia Tbk |
| 271.458.371 | PT BCA Finance |
| 157.006.608 | PT Mandiri Tunas Finance |
| 955.911.247 | Total Current portion |
| 552.915.889 | Long-term portion |

PT Mandiri Tunas Finance

On March 15, 2019, the Company obtained financing facility from PT Mandiri Tunas Finance for the purchase of six (6) unit of vehicle amounting to Rp3,140,132,160 which the vehicle are used as collateral for this facility (Note 8) and subjected to effective interest rates of 11.50% per annum. This facility will be repaid in 60 monthly installments and will mature on March 15, 2024.

PT BCA Finance

On June 30, 2022, the Company obtained financing facility from PT BCA Finance for the purchase of two (2) unit of vehicle amounting to Rp1,200,400,000 and subjected to effective interest rates of 2.95% per annum. This facility will be repaid in 36 monthly installments and will mature on June 1, 2026.

PT Clipan Finance Indonesia Tbk

Pada tanggal 10 Oktober 2022, 4 November 2022 dan 28 November 2022, Entitas Induk mendapatkan fasilitas pembiayaan dari PT Clipan Finance Indonesia Tbk untuk pembelian tiga (3) unit kendaraan sebesar Rp1.573.520.000 dikenakan bunga efektif berkisar antara 2,98% - 3,28% per tahun. Fasilitas ini akan dilunasi dalam 36 angsuran bulanan.

PT Clipan Finance Indonesia Tbk

On October 10, 2022, November 4, 2022 and November 28, 2022, the Company obtained financing facility from PT Clipan Finance Indonesia Tbk for the purchase of three (3) unit of vehicle amounting to Rp1,573,520,000 and subjected to effective interest rates are ranging between 2.98% - 3.28% per annum. This facility will be repaid in 36 monthly installments.

16. Liabilitas Sewa

a. Aset hak-guna - neto

Grup memiliki kontrak sewa bangunan yang digunakan dalam operasinya. Bangunan memiliki jangka waktu sewa 3 - 5 tahun tanpa batasan atau perjanjian yang diberlakukan dan termasuk opsi perpanjangan dan penghentian.

16. Lease Liabilities

a. Right-of-use assets - net

The Group has lease contracts for buildings used in its operations. Buildings have lease terms of 3 - 5 years with no restrictions or covenants imposed and includes extension and termination options.

| | 31 Maret 2024/March 31, 2024 | | | | | |
|-------------------------------|---|---------------------------------|---|-----------------------------------|---------------------------------------|------------------------------------|
| | Saldo Awal/ <i>Beginning Balance</i> | Penambahan/ <i>Additions</i> | Pengukuran kembali/ <i>Remeasurement</i> | Pengurangan/ <i>Deductions</i> | Saldo Akhir/ <i>Ending Balance</i> | |
| Biaya perolehan Bangunan | 39.700.365.483 | - | - | - | 39.700.365.483 | Cost Buildings |
| Akumulasi Penyusutan Bangunan | 11.919.855.190 | 1.825.342.481 | - | - | 13.745.197.671 | Accumulated Depreciation Buildings |
| Nilai Buku Neto | <u>27.780.510.293</u> | | | | <u>25.955.167.812</u> | Net Book Value |
| | 31 Desember 2023/December 31, 2023 | | | | | |
| | Saldo Awal/ <i>Beginning Balance</i> | Penambahan/ <i>Additions</i> | Pengukuran kembali/ <i>Remeasurement</i> | Pengurangan/ <i>Deductions</i> | Saldo Akhir/ <i>Ending Balance</i> | |
| Biaya perolehan Bangunan | 38.055.030.470 | - | 1.645.335.013 | - | 39.700.365.483 | Cost Buildings |
| Akumulasi Penyusutan Bangunan | 4.618.485.264 | 7.301.369.926 | - | - | 11.919.855.190 | Accumulated Depreciation Buildings |
| Nilai Buku Neto | <u>33.436.545.206</u> | | | | <u>27.780.510.293</u> | Net Book Value |

b. Liabilitas sewa

Di bawah ini adalah total tercatat liabilitas sewa dan mutasinya selama periode berjalan:

b. Lease liabilities

Set out below are the carrying amounts of lease liabilities and the movements during the period:

| | 31 Maret 2024/ <i>March 31, 2024</i> | 31 Desember 2023/ <i>December 31, 2023</i> | |
|-------------------------|---|---|-----------------------|
| Saldo awal | 31.694.547.572 | 36.039.231.958 | Beginning balance |
| Efek pengukuran kembali | - | 1.645.335.013 | Remeasurement effect |
| Penambahan bunga | 508.911.341 | 2.322.037.270 | Accretion of interest |
| Pembayaran | | | Payments |
| Pokok | (1.486.918.660) | (5.990.019.399) | Principal |
| Bunga | (508.911.341) | (2.322.037.270) | Interest |
| Saldo akhir | <u>30.207.628.912</u> | <u>31.694.547.572</u> | Ending balance |
| Lancar | 6.070.326.411 | 7.557.245.071 | Current |
| Tidak lancar | <u>24.137.302.501</u> | <u>24.137.302.501</u> | Noncurrent |
| Total | <u>30.207.628.912</u> | <u>31.694.547.572</u> | Total |

Kewajiban sewa diukur kembali dengan mendiskontokan pembayaran sewa yang direvisi menggunakan IBR pada tanggal efektif modifikasi. Rata-rata tertimbang dari kenaikan suku bunga pinjaman yang ditetapkan Grup adalah 5,32%, - 6,81%.

The lease liabilities were remeasured by discounting the revised lease payments using the IBR at the effective date of the modification. The weighted average increase in loan interest rates determined by the Group is 5.32% - 6.81%.

Total yang diakui dalam laba rugi terdiri dari:

Total amount recognized in profit or loss consists of the following:

| | 31 Maret 2024/ March 31, 2024 | 31 Maret 2023/ March 31, 2023 | |
|---|----------------------------------|----------------------------------|---|
| Beban penyusutan atas aset hak guna (Catatan 25) | 1.825.342.481 | 1.839.981.007 | Depreciation expense of right-of-use assets (Note 25) |
| Beban bunga atas liabilitas sewa | 508.911.341 | 586.375.010 | Interest expense on lease liabilities |
| Biaya yang berkaitan dengan sewa jangka pendek (Catatan 25) | 84.120.559 | 1.500.398.666 | Expense relating to short-term leases (Note 25) |
| Total yang diakui dalam laba rugi | <u>2.418.374.381</u> | <u>3.926.754.683</u> | Total amount recognized in profit or loss |

Total arus kas keluar untuk periode tiga bulan yang berakhir pada tanggal 31 Maret 2024 dan 31 Desember 2023 untuk semua kontrak sewa sebesar Rp2.418.374.381 dan Rp3.926.754.683.

The total cash outflows for the three-month periods ended March 31, 2024 and December 31, 2023 for all lease contracts amounting to Rp2,418,374,381 and Rp3,926,754,683, respectively.

Analisis jatuh tempo atas sewa telah diungkapkan pada Catatan 26.

The maturity analysis of lease are disclosed in Note 26.

17. Pinjaman Dari Pihak Ketiga

17. Loans From Third Party

Berdasarkan perjanjian No. 350/PPUM/MNR-SSKP/XI/2022 tanggal 28 November 2022, MNR mengadakan perjanjian pinjaman dengan PT Surya Semesta Karya Persada (SSKP), di mana SSKP akan memberikan pinjaman uang muka setoran modal secara bertahap dengan batas maksimum Rp102.000.000.000. Fasilitas ini dikenai bunga sebesar 3% per tahun. Jangka waktu fasilitas ini 36 bulan dari tanggal perjanjian dibuat. Fasilitas ini digunakan untuk pengembangan usaha dan investasi PT Metaverse Indonesia Makmur (MIM).

Based on agreement No. 350/PPUM/MNR-SSKP/XI/2022 dated November 28, 2022, MNR entered into a loan agreement with PT Surya Semesta Karya Persada (SSKP), whereby SSKP will provide advance share subscription loan in stages with a maximum limit of Rp102,000,000,000. This facility carries an annual interest rate of 3%. The loan term is 36 months from the date of agreement, whichever is shorter. This facility is utilized for the business development and investment of PT Metaverse Indonesia Makmur (MIM).

Berdasarkan perjanjian tersebut:

Based on the agreement:

- MNR berkewajiban untuk melakukan pengembalian pinjaman uang muka setoran modal kepada SSKP dengan cara:
 - SSKP mendapatkan porsi dividen milik MNR yang dibagikan oleh MIM;
 - MNR menjual porsi saham kepemilikannya atas MIM kepada SSKP.
- MNR wajib melakukan konversi pinjaman uang muka setoran modal tersebut menjadi setoran modal pada MIM sesuai porsi kepemilikannya setelah menerima pinjaman uang muka setoran modal dari SSKP secara penuh. Apabila MNR tidak dapat menyelesaikan administrasi pengambilan saham MIM, maka MNR wajib melakukan pengembalian penuh atas pinjaman yang telah diberikan oleh SSKP.
- MNR tidak diizinkan mengubah anggaran dasar, susunan Direksi dan anggota Dewan Komisaris dan menjual atau mengalihkan kepemilikan saham MNR atas MIM tanpa persetujuan SSKP.

- MNR is obliged to repay the advance share subscription loan to SSKP by:
 - SSKP receives MNR's portion of dividends distributed by MIM;
 - MNR sold its shares ownership in MIM to SSKP.
- MNR is obliged to convert the advance share subscription loan into a capital shares to MIM according to its portion of ownership after receiving the advance share subscription loan from SSKP in full amount. If MNR is unable to complete the administration of the acquisition of MIM's shares, then MNR is obliged to make a full repayment of the loan given by SSKP.
- MNR is not permitted to change the articles of association, composition of the Board of Directors and members of the Board of Commissioners and sell or transfer MNR share ownership in MIM without approval from SSKP.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, total beban bunga yang telah dibebankan pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian adalah masing-masing sebesar Rp182.403.468 dan Rp429.029.046 dan disajikan pada akun beban keuangan yang merupakan bagian dari "Penghasilan (beban) lain-lain".

As at March 31, 2024 and December 31, 2023 the amount of interest expense that has been charged in the consolidated statement of profit or loss and other comprehensive income amounting to Rp182,403,468 and Rp429,029,046, respectively and is presented in finance expense as part of "Other income (expense)".

18. Liabilitas Imbalan Kerja Karyawan

Grup mencatat penyisihan imbalan pascakerja karyawan berdasarkan perhitungan aktuaris independen yang dilakukan oleh KKA Azwir Arifin & Rekan untuk tahun yang berakhir pada tanggal 31 Desember 2023 dalam laporannya pada tanggal 25 Januari 2024 dan 31 Januari 2024 menggunakan metode "Projected Unit Credit".

18. Employee Benefits Liabilities

The Group recognize employee benefits costs based on the independent actuary's calculation of KKA Azwir Arifin & Rekan for the year ended December 31, 2023 in its report dated January 25, 2024 and January 31, 2024, using "Projected Unit Credit" method.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023 selain VMR, ATK, MNR, MIM, TAM, dan Entitas Induk, Entitas Anak lainnya tidak mencatat liabilitas imbalan kerja karena nilainya tidak material terhadap laporan keuangan konsolidasian.

As at March 31, 2024 and December 31, 2023, except VMR, ATK, MNR, MIM, TAM, and the Company, the other Subsidiaries did not record employee benefits liabilities since the value is not significant to the consolidated financial statements.

| | 31 Maret 2024/ March 31, 2024 | 31 Desember 2023/ December 31, 2023 | |
|---|---|---|--|
| Tingkat diskonto | 6,37% - 7,10% | 6,37% - 7,10% | Discount rate |
| Tingkat kenaikan gaji | 8,00% | 8,00% | Salary increase rate |
| Usia pensiun normal | 56 tahun/years | 56 tahun/years | Normal retirement age |
| Tingkat mortalitas | TMI-IV 2019 | TMI-IV 2019 | Mortality rate |
| Tingkat cacat | 5% dari kematian/ of mortality | 5% dari kematian/ of mortality | Disability rate |
| Tingkat pengunduran diri | 5% mulai dari usia 20 tahun sampai dengan usia pensiun normal/ 5% start from age 20 decreasing linearly to normal retirement age | 5% mulai dari usia 20 tahun sampai dengan usia pensiun normal/ 5% start from age 20 decreasing linearly to normal retirement age | Resignation rate |
| Liabilitas imbalan kerja karyawan yang diakui dalam laporan posisi keuangan konsolidasian terdiri dari: | | | Employee benefits liabilities recognized at consolidated statement of financial positions consists of: |
| | 31 Maret 2024/ March 31, 2024 | 31 Desember 2023/ December 31, 2023 | |
| Nilai kini kewajiban imbalan kerja | 21.821.798.032 | 20.119.458.028 | Present value of employee benefits liability |
| Beban imbalan kerja karyawan yang diakui dalam laporan laba rugi konsolidasian adalah sebagai berikut: | | | Employee benefits recognized in consolidated profit or loss consist of: |
| | 31 Maret 2024/ March 31, 2024 | 31 Maret 2023/ March 31, 2023 | |
| Beban jasa kini | 1.590.906.224 | 812.921.765 | Current service costs |

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Rincian imbalan kerja karyawan yang diakui pada ekuitas dalam penghasilan komprehensif lain adalah sebagai berikut:

| | 31 Maret 2024/ <u>March 31, 2024</u> | 31 Maret 2023/ <u>March 31, 2023</u> |
|---------------------------------|---|---|
| Efek perubahan asumsi keuangan | 185.594.934 | 137.839.063 |
| Pengaruh penyesuaian pengalaman | <u>(74.161.154)</u> | <u>1.229.425.968</u> |
| Total | <u>111.433.780</u> | <u>1.367.265.031</u> |

Effect of changes in financial assumptions
Effect of experience adjustment

Total

Mutasi liabilitas imbalan kerja di laporan posisi keuangan konsolidasian adalah sebagai berikut:

| | 31 Maret 2024/ <u>March 31, 2024</u> | 31 Desember 2023/ <u>December 31, 2023</u> |
|---|---|--|
| Saldo awal | 20.119.458.028 | 14.327.128.152 |
| Dibebankan ke laba rugi (Catatan 25) | 1.590.906.224 | 5.821.047.087 |
| Pembayaran manfaat | - | (166.445.854) |
| Total yang diakui pada penghasilan (rugi) komprehensif lain | <u>111.433.780</u> | <u>137.728.643</u> |
| Total | <u>21.821.798.032</u> | <u>20.119.458.028</u> |

The movements of employee benefits liabilities on consolidated statement of financial position are as follows:

Beginning balance
Recognized in profit and loss (Note 25)
Benefits paid
Recognized in other comprehensive income (loss)

Total

Manajemen Grup berkeyakinan bahwa total liabilitas imbalan kerja cukup untuk memenuhi persyaratan Undang-Undang No. 11 Tahun 2020, Peraturan Pemerintah No. 35 Tahun 2021, serta Ketenagakerjaan No. 13 Tahun 2003 pada tanggal 31 Maret 2024 dan 31 Desember 2023.

The Group's management believes that the employee benefits liabilities is sufficient to meet the requirements of Law No.11 Year 2020, Government Regulation No. 35 Year 2021, and Employment Law No. 13 Year 2003 as at March 31, 2024 and December 31, 2023.

19. Modal Saham

Susunan pemegang saham Entitas Induk pada tanggal 31 Maret 2024, berdasarkan laporan daftar pemegang saham dari PT Ficomindo Buana Registrar, Biro Administrasi Efek, adalah sebagai berikut:

| Pemegang Saham | Jumlah Saham Ditempatkan dan Disetor Penuh/ Number of Issued and Fully Paid Share capital | Persentase Kepemilikan/ Percentage of Ownership |
|--|--|--|
| PT Laut Biru Teknologi | 3.077.152.160 | 25,77% |
| PT WIR Global Kreatif | 1.555.008.300 | 13,02% |
| Jimmy Halim (Direktur) | 54.700.000 | 0,46% |
| Surya Tatang (Komisaris) | 79.560.000 | 0,67% |
| Drs. Andreyanto Toemali (Komisaris) | 670.000 | 0,01% |
| Masyarakat (masing-masing di bawah 5%) | <u>7.171.531.934</u> | <u>60,07%</u> |
| Total | <u>11.938.622.394</u> | <u>100,00%</u> |

19. Share Capital

The compositions of the shareholders of the Company as at March 31, 2024, according to the share registers of PT Ficomindo Buana Registrar, the Securities Administration Agency, are as follows:

| Total | Shareholders |
|-----------------------|--|
| 15.385.760.800 | PT Laut Biru Teknologi |
| 7.775.041.500 | PT WIR Global Kreatif |
| 273.500.000 | Jimmy Halim (Director) |
| 397.800.000 | Surya Tatang (Commissioner) |
| 3.350.000 | Drs. Andreyanto Toemali (Commissioner) |
| <u>35.857.659.670</u> | Public (each below 5%) |
| <u>59.693.111.970</u> | Total |

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Susunan pemegang saham Entitas Induk pada tanggal 31 Desember 2023, berdasarkan laporan daftar pemegang saham dari PT Ficomindo Buana Registrar, Biro Administrasi Efek, adalah sebagai berikut:

The compositions of the shareholders of the Company as at December 31, 2023, according to the share registers of PT Ficomindo Buana Registrar, the Securities Administration Agency, are as follows:

| Pemegang Saham | Jumlah Saham Ditempatkan dan Disetor Penuh/ Number of Issued and Fully Paid Share capital | Persentase Kepemilikan/ Percentage of Ownership | Total | Shareholders |
|---|--|--|----------------|---|
| PT Laut Biru Teknologi | 3.077.152.160 | 25,77% | 15.385.760.800 | PT Laut Biru Teknologi |
| PT WIR Global Kreatif | 1.555.008.300 | 13,02% | 7.775.041.500 | PT WIR Global Kreatif |
| Jimmy Halim (Direktur) | 54.700.000 | 0,46% | 273.500.000 | Jimmy Halim (Director) |
| Surya Tatang (Komisaris) | 79.560.000 | 0,67% | 397.800.000 | Surya Tatang (Commissioner) |
| Drs. Andreyanto Toemali (Komisaris) | 660.000 | 0,01% | 3.300.000 | Drs. Andreyanto Toemali (Commissioner) |
| Asmarawaty Zaini (Komisaris Independen) | 20.900 | 0,00% | 104.500 | Asmarawaty Zaini (Independent Commissioner) |
| Masyarakat (masing-masing di bawah 5%) | 7.171.521.034 | 60,07% | 35.857.605.170 | Public (each below 5%) |
| Total | 11.938.622.394 | 100,00% | 59.693.111.970 | Total |

Pelaksanaan Waran Seri I

Exercise of Series I Warrants

Berdasarkan surat yang dikeluarkan Biro Administrasi Efek Ficomindo Buana Registrar No. 01/WIRG-FBR/III/23 pada tanggal 17 Maret 2023, sejak tanggal 7 Oktober 2022 sampai dengan 30 Desember 2022, telah dilaksanakan Waran Seri I berjumlah 10.764.706 saham.

Based on a letter issued by the Securities Administration Bureau of Ficomindo Buana Registrar No. 01/WIRG-FBR/III/23 on March 17, 2023, from October 7, 2022 to December 30, 2022, Series I Warrants totaling 10,764,706 shares have been exercised.

Berdasarkan surat yang dikeluarkan Biro Administrasi Efek Ficomindo Buana Registrar No. 01/FBR/WIRG/X/23 tanggal 9 Oktober 2023, sejak tanggal 2 Januari 2023 sampai dengan 6 Oktober 2023, telah dilaksanakan Waran Seri I sejumlah 783.671 saham sehingga total saham beserta waran menjadi 11.938.622.394 lembar saham.

Based on a letter issued by the Securities Administration Bureau of Ficomindo Buana Registrar No. 01/FBR/WIRG/X/23 dated October 9, 2023, from January 2, 2023 to October 6, 2023, Series I Warrants totaling 783.671 shares have been exercised, so that the shares owned and warrant are amounted to 11,938,622,394 shares.

Pelaksanaan Management and Employee Stock Option Plan (MESOP)

Management and Employee Stock Option Plan (MESOP)

Berdasarkan surat yang dikeluarkan Bursa Efek Indonesia (BEI) No. S-02487/BEI.PP3/03-2023 pada tanggal 24 Maret 2023, BEI menyetujui pencatatan saham tambahan Entitas Induk melalui MESOP berjumlah 233.709.000 saham dengan nilai nominal Rp5 per saham dan harga pelaksanaan Rp152 dengan tanggal pencatatan 28 Maret 2023.

Based on a letter issued by the Indonesia Stock Exchange (IDX) No. S-02487/BEI.PP3/03-2023 on March 24, 2023, IDX approved the listing of additional shares of the Company through MESOP total of 233,709,000 shares with nominal value of Rp5 per share and exercise price of Rp152 with a recording date of March 28, 2023.

20. Cadangan Umum

20. General Reserves

Berdasarkan Akta Notaris No. 29 dari Jose Dima Satria S.H., M.Kn., tanggal 9 Juni 2023, para pemegang saham menyetujui penambahan cadangan sebesar Rp11.429.923.706 dari laba neto tahun 2022.

Based on Notarial Deed No. 29 dated June 9, 2023 of Jose Dima Satria, S.H., M.Kn., the shareholders approved an additional the appropriation of reserve amounted to Rp11,429,923,706 from net income in 2022.

21. Tambahan Modal Disetor

Rincian tambahan modal disetor terdiri dari:

| | <u>31 Maret 2024/ March 31, 2024</u> |
|--|--|
| Agio saham dari penawaran umum perdana (Catatan 1b) | 419.040.237.000 |
| Agio saham sehubungan dengan pelaksanaan waran Seri 1 | 3.561.801.102 |
| Agio saham | 71.981.531.593 |
| Pengampunan pajak | 762.632.720 |
| Biaya emisi saham | (15.784.136.171) |
| Selisih nilai transaksi restrukturisasi entitas sepengendali | (14.124.771.737) |
| Saldo akhir | <u>465.437.294.507</u> |

Agio saham merupakan selisih lebih kas yang diterima dari penerbitan saham atas jumlah dari nilai nominal saham.

22. Pendapatan

Seluruh pendapatan Grup merupakan penjualan produk digital *via platform* interaktif, penjualan macam-macam barang *via platform* interaktif, promosi dan iklan *via platform* interaktif, pengembangan aplikasi perangkat lunak, konsultasi merek, dan IT, komisi transaksi *via platform* interaktif untuk periode tiga bulan yang berakhir pada tanggal 31 Maret 2024 dan 2023.

| | <u>31 Maret 2024/ March 31, 2024</u> |
|---|--|
| Penjualan produk digital <i>via platform interaktif</i> | 477.795.731.370 |
| Penjualan macam-macam barang <i>via platform interaktif</i> | 90.819.427.300 |
| Promosi dan iklan <i>via platform interaktif</i> | 54.574.419.300 |
| Pengembangan aplikasi perangkat lunak | 33.044.460.081 |
| Komisi transaksi <i>via platform interaktif</i> | 8.312.350.848 |
| Konsultasi merek dan IT | 8.066.340.090 |
| Total | <u>672.612.728.989</u> |

Tidak terdapat pendapatan dari satu pelanggan yang melebihi 10% dari total pendapatan konsolidasian untuk periode tiga bulan yang berakhir pada tanggal 31 Maret 2024 dan 2023.

21. Additional Paid-In Capital

The details of additional paid-in capital consists of:

| | <u>31 Desember 2023/ December 31, 2023</u> | |
|--|--|---|
| | 419.040.237.000 | Additional paid-in capital from initial public offering (Note 1b) |
| | 3.561.801.102 | Additional paid-in capital with respect to exercise of Series 1 warrants |
| | 71.981.531.593 | Share premium |
| | 762.632.720 | Tax amnesty |
| | (15.784.136.171) | Share issuance costs |
| | (14.124.771.737) | Differences in value arising from restructuring transactions of entities under common control |
| | <u>465.437.294.507</u> | Ending balance |

Share premium represent the excess of cash received from the issuance of share capital over the total nominal value of shares.

22. Revenues

All of the Group's revenues represent digital product sales via interactive platform, goods sales via interactive platform, promotion and advertising via interactive platform, software application development, brand, and IT consulting, transaction commission via interactive platform for the three-month periods ended March 31, 2024 and 2023.

| | <u>31 Maret 2023/ March 31, 2023</u> | |
|-------|--|--|
| | 424.319.901.340 | Digital product sales via interactive platform |
| | 89.444.662.590 | Goods sales via interactive platform |
| | 66.019.942.162 | Promotion and advertising via interactive platform |
| | 18.336.277.624 | Software application development |
| | 6.706.314.207 | Transaction commission via Interactive platform |
| | 17.469.227.185 | Brand and IT consulting |
| Total | <u>622.296.325.108</u> | Total |

There is no revenue from any one customer that exceeds 10% of the total consolidated revenue for the three-month periods ended March 31, 2024 and 2023.

23. Beban Pokok Pendapatan

Rincian beban pokok pendapatan adalah sebagai berikut:

| | <u>31 Maret 2024/ March 31, 2024</u> |
|---|--|
| Penjualan produk digital <i>via platform</i> interaktif | 474.639.564.676 |
| Penjualan macam-macam barang <i>via platform</i> interaktif | 87.640.606.114 |
| Pengembangan aplikasi perangkat lunak | 13.145.989.976 |
| Promosi dan iklan <i>via platform</i> interaktif | 6.965.710.238 |
| Penyusutan (Catatan 8) | 5.224.332.953 |
| Gaji dan upah | 2.341.718.851 |
| Komisi transaksi <i>via platform</i> interaktif | 419.401.537 |
| Konsultasi merek dan IT | <u>393.944.479</u> |
| Total | <u>590.771.268.824</u> |

Rincian pembelian kepada pemasok dengan jumlah melebihi 10% dari total pembelian konsolidasian, adalah sebagai berikut:

| | <u>31 Maret 2024/ March 31, 2024</u> |
|---------------------------|--|
| PT Finnet Indonesia | 203.674.710.894 |
| PT Sentral Niaga Anugerah | 133.610.029.674 |
| PT Ramalindo Mega Ekspres | 87.640.606.114 |
| PT Parastar Distrindo | - |
| Total | <u>424.925.346.682</u> |
| Persentase*) | <u>71,93%</u> |

*) Persentase terhadap total beban pokok pendapatan konsolidasi/*Percentage to consolidated total cost of revenues*

24. Beban Penjualan

Beban penjualan terdiri dari:

| | <u>31 Maret 2024/ March 31, 2024</u> |
|-----------------------|--|
| Pemasaran dan promosi | 7.659.230.260 |
| Pemeliharaan | - |
| Total | <u>7.659.230.260</u> |

23. Cost of Revenues

Details of cost of revenues are as follows:

| | <u>31 Maret 2023/ March 31, 2023</u> | |
|--------------|--|---|
| | 414.821.994.060 | Digital product sales <i>via</i> Interactive platform |
| | 86.293.030.385 | Goods sales <i>via</i> interactive platform |
| | 9.091.793.892 | Software application development |
| | 14.897.496.493 | Promotion and advertising <i>via</i> interactive platform |
| | 6.400.090.374 | Depreciation (Note 8) |
| | 3.021.446.515 | Salaries and wages |
| | 3.200.045.187 | Transaction commission <i>via</i> interactive platform |
| | <u>3.110.170.289</u> | Brand and IT consulting |
| Total | <u>540.836.067.195</u> | Total |

Details of purchases to suppliers exceeding 10% of the consolidated total purchases are as follows:

| | <u>31 Maret 2023/ March 31, 2023</u> | |
|--------------|--|---------------------------|
| | 104.815.536.746 | PT Finnet Indonesia |
| | 86.293.030.385 | PT Sentral Niaga Anugerah |
| | - | PT Ramalindo Mega Ekspres |
| | <u>90.519.034.676</u> | PT Parastar Distrindo |
| Total | <u>281.627.601.807</u> | Total |
| Persentase*) | <u>52,07%</u> | Percentage*) |

24. Selling Expenses

Selling expenses consist of:

| | <u>31 Maret 2023/ March 31, 2023</u> | |
|--------------|--|--------------------------|
| | 1.745.922.262 | Marketing and promotions |
| | <u>235.206.454</u> | Maintenance |
| Total | <u>1.981.128.716</u> | Total |

25. Beban Umum dan Administrasi

Beban umum dan administrasi terdiri dari:

| | 31 Maret 2024/ <u>March 31, 2024</u> |
|--|---|
| Gaji, upah, dan tunjangan (Catatan 6a) | 17.442.778.268 |
| Pajak | 3.539.155.202 |
| Penyusutan (Catatan 8) | 2.613.548.345 |
| Penyusutan aset hak guna (Catatan 16a) | 1.825.342.481 |
| Imbalan kerja (Catatan 18) | 1.590.906.224 |
| Utilitas | 1.244.716.378 |
| Jasa profesional | 910.094.444 |
| Asuransi | 678.001.551 |
| Amortisasi (Catatan 9) | 450.497.536 |
| Perlengkapan kantor | 437.383.443 |
| Transportasi dan perjalanan dinas | 419.196.121 |
| Legal dan perjanjian | 296.765.188 |
| Pemeliharaan | 162.947.058 |
| Sewa (Catatan 16b) | 84.120.559 |
| Entertainment | 14.115.999 |
| Lainnya (di bawah Rp100 juta) | 353.943.750 |
| Total | <u>32.063.512.547</u> |

26. Tujuan dan Kebijakan Manajemen Risiko Keuangan

Dalam aktivitas usahanya sehari-hari, Grup dihadapkan pada berbagai risiko. Risiko utama yang dihadapi Grup yang timbul dari instrumen keuangan adalah risiko kredit, risiko pasar (yaitu tingkat suku bunga, risiko nilai mata uang asing dan risiko harga komoditas), dan risiko likuiditas. Fungsi utama dari manajemen risiko Grup adalah untuk mengidentifikasi seluruh risiko kunci, mengukur risiko-risiko ini dan mengelola posisi risiko sesuai dengan kebijakan dan *risk appetite* Grup. Grup secara rutin menelaah kebijakan dan sistem manajemen risiko untuk menyesuaikan dengan perubahan di pasar, produk dan praktek pasar terbaik.

Manajemen risiko merupakan tanggung jawab Direksi. Direksi bertugas menentukan prinsip dasar kebijakan manajemen risiko Grup secara keseluruhan serta kebijakan pada area tertentu seperti risiko kredit, risiko mata uang asing, risiko suku bunga, dan risiko likuiditas.

Grup memiliki exposure terhadap risiko-risiko atas instrumen keuangan seperti: risiko kredit, risiko pasar, risiko likuiditas, dan risiko permodalan.

25. General and Administrative Expenses

General and administrative expenses consist of:

| | 31 Maret 2023/ <u>March 31, 2023</u> | |
|----------------|---|--|
| 18.016.671.289 | | Salaries, wages and allowances (Note 6a) |
| 3.835.924.812 | | Taxes |
| 2.650.403.429 | | Depreciation (Note 8) |
| 1.839.981.007 | | Depreciation of right-of-use assets (Note 16a) |
| 812.921.765 | | Employee benefits (Note 18) |
| 2.186.008.533 | | Utilities |
| 3.181.541.904 | | Professional fees |
| 21.044.227 | | Insurance |
| 293.326.236 | | Amortization (Note 9) |
| 529.617.099 | | Office equipment |
| 1.549.952.383 | | Transportation and business travel |
| 79.841.745 | | Legal and permit |
| 558.045.710 | | Maintenance |
| 1.500.398.666 | | Rental (Note 16b) |
| 384.694.731 | | Entertainment |
| 676.167.676 | | Others (below Rp100 million) |
| Total | <u>38.116.541.212</u> | Total |

26. Financial Risk Management Objectives and Policies

In their daily business activities, the Group is exposed to risks. The main risks faced by the Group arising from their financial instruments are credit risk, market risk (i.e. interest rate risk and foreign currency risk) and liquidity risk. The core function of the Group's risk management is to identify all key risks for the Group, measure these risks and manage the risk positions in accordance with its policies and Group's risk appetite. The Group regularly reviews their risk management policies and systems to reflect changes in markets, products and best market practice.

Risk management is the responsibility of the Directors. The Directors have the responsibility to determine the basic principles of the Group's risk management as well as principles covering specific areas, such as credit risk, foreign currency risk, interest rate risk and liquidity risk.

The Group has exposure to the following risks from financial instruments, such as: credit risk, market risk, liquidity risk, and capital risk.

Risiko Kredit

Risiko kredit adalah risiko bahwa pihak ketiga tidak akan memenuhi liabilitasnya berdasarkan instrumen keuangan atau kontrak pelanggan, yang menyebabkan kerugian keuangan. Risiko kredit terutama berasal dari bank dan setara kas, piutang usaha - pihak ketiga - neto, piutang lain-lain - pihak ketiga dan pihak berelasi, dan aset tidak lancar lainnya.

Risiko kredit yang berasal dari piutang usaha dan piutang lain-lain dikelola oleh manajemen Grup sesuai dengan kebijakan, prosedur dan pengendalian dari Grup yang berhubungan dengan pengelolaan risiko kredit pelanggan dan piutang lain-lain. Batasan kredit ditentukan untuk semua pelanggan berdasarkan kriteria penilaian secara internal. Saldo piutang pelanggan dimonitor secara teratur oleh manajemen dan untuk bank, Grup meminimalkan risiko kredit dengan melakukan penempatan pada lembaga keuangan yang bereputasi.

Tidak ada batasan kredit yang dilampaui selama periode pelaporan dan manajemen tidak mengharapkan kerugian dari kegagalan pihak-pihak dalam melunasi utangnya.

Tabel berikut ini memberikan informasi mengenai maksimum kredit yang dihadapi oleh Grup pada tanggal 31 Maret 2024 dan 31 Desember 2023:

| | 31 Maret 2024/ <i>March 31, 2024</i> | 31 Desember 2023/ <i>December 31, 2023</i> | |
|-------------------------------------|---|---|--------------------------------------|
| Bank dan setara kas | 105.219.039.115 | 118.165.840.596 | Banks and cash equivalents |
| Piutang usaha - pihak ketiga | 512.338.195.266 | 424.845.221.710 | Trade receivables - third parties |
| Piutang lain-lain - Pihak ketiga | 6.817.221.131 | 5.803.422.149 | Other receivables - Third parties |
| Aset tidak lancar lainnya | 2.788.721.806 | 2.788.721.806 | Other non-current assets |
| Total | 627.163.177.318 | 551.603.206.261 | Total |

Tabel berikut memberikan kualitas kredit dan analisis umur aset keuangan Grup sesuai dengan peringkat kredit debitur Grup pada tanggal 31 Maret 2024 dan 31 Desember 2023:

| | 31 Maret 2024/ <i>March 31, 2024</i> | | | Total/ <i>Total</i> | |
|-------------------------------------|---|--|--|------------------------|--------------------------------------|
| | Belum jatuh tempo atau tidak mengalami penurunan nilai/ <i>Neither past due nor impaired</i> | Telah jatuh tempo tetapi belum mengalami penurunan nilai/ <i>Past due but not impaired</i> | Telah jatuh tempo dan mengalami penurunan nilai/ <i>Past due and impaired</i> | | |
| Bank dan setara kas | 105.219.039.115 | - | - | 105.219.039.115 | Banks and cash equivalents |
| Piutang usaha - pihak ketiga | 204.809.769.988 | 274.052.453.100 | 33.475.972.178 | 512.338.195.266 | Trade receivables - third parties |
| Piutang lain-lain - pihak ketiga | 6.817.221.131 | - | - | 6.817.221.131 | Other receivables - third parties |
| Aset tidak lancar lainnya | 2.788.721.806 | - | - | 2.788.721.806 | Other non-current assets |
| Total | 319.634.752.040 | 274.052.453.100 | 33.475.972.178 | 627.163.177.318 | Total |

Credit Risk

Credit risk is the risk that a third party failed to discharge its obligation based on financial instrument or customer contract, which will incur a financial loss. Credit risk arises mainly from banks and cash equivalents, trade receivables - third parties - net, other receivables - third parties and related parties, and other non-current assets.

Credit risk arises from trade receivables and other receivables managed by the management of the Group in accordance with the policies, procedures and control of the Group relating to customer credit risk management and other receivables. Credit limits are determined for all customers based on internal assessment criteria. The balance of customer receivables is monitored regularly by the management and for banks, the Group minimizes the credit risk by placement of funds with reputable financial institutions.

No credit limits were exceeded during the reporting period, and management does not expect any losses from nonperformance by these counterparties.

The following table provides information regarding the maximum credit risk exposure of the Group as at March 31, 2024 and December 31, 2023:

The following table provides the credit quality and age analysis of the Group's financial assets according to the Group's credit ratings of counterparties as at March 31, 2024 and December 31, 2023:

| | 31 Desember 2023/December 31, 2023 | | | Total/ Total | |
|----------------------------------|---|---|--|------------------------|-----------------------------------|
| | Belum jatuh tempo atau tidak mengalami penurunan nilai/ <i>Neither past due nor impaired</i> | Telah jatuh tempo tetapi belum mengalami penurunan nilai/ <i>Past due but not impaired</i> | Telah jatuh tempo dan mengalami penurunan nilai/ <i>Past due and impaired</i> | | |
| Bank dan setara kas | 118.165.840.596 | - | - | 118.165.840.596 | Banks and cash equivalents |
| Piutang usaha - pihak ketiga | 195.939.781.158 | 201.914.378.386 | 26.991.062.166 | 424.845.221.710 | Trade receivables - third parties |
| Piutang lain-lain - pihak ketiga | 5.803.422.149 | - | - | 5.803.422.149 | Other receivables - third parties |
| Aset tidak lancar lainnya | 2.788.721.806 | - | - | 2.788.721.806 | Other non-current assets |
| Total | 322.697.765.709 | 201.914.378.386 | 26.991.062.166 | 551.603.206.261 | Total |

Risiko piutang usaha yang belum jatuh tempo dan tidak mengalami penurunan nilai pada tanggal 31 Maret 2024 dan 31 Desember 2023 untuk menjadi piutang yang mengalami penurunan nilai adalah kecil memiliki kebijakan untuk semua pelanggan yang akan melakukan perdagangan secara kredit harus melalui prosedur verifikasi kredit. Sebagai tambahan jumlah piutang usaha dipantau secara terus menerus untuk mengurangi risiko penurunan nilai piutang.

The risk of trade receivables that are neither past due nor impaired as at March 31, 2024 and December 31, 2023 becoming impaired is low as they have policy to go through customer credit verification procedures. In addition, the amounts of trade receivables are monitored continuously to reduce the risk of impairment.

Risiko Pasar

Risiko pasar adalah risiko dimana nilai wajar dari arus kas masa depan dari suatu instrumen keuangan akan berfluktuasi karena perubahan harga pasar. Grup dipengaruhi oleh risiko pasar, terutama risiko nilai tukar mata uang asing dan suku bunga.

Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The Group is affected by market risks, especially foreign currency exchange risk and interest rate risk.

Risiko Nilai Tukar Mata Uang Asing

Risiko mata uang adalah risiko dalam hal nilai wajar atau arus kas masa datang dari suatu instrumen keuangan akan berfluktuasi akibat perubahan nilai tukar mata uang asing. Eksposur Grup terhadap fluktuasi nilai tukar terutama berasal dari bank dan piutang usaha - pihak ketiga dalam mata uang asing.

Foreign Exchange Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign currency exchange rates. The Group's exposures to exchange rate fluctuations are mainly from banks and trade receivables - third parties in foreign currencies.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, Grup mempunyai aset dan liabilitas moneter dalam mata uang asing sebagai berikut:

As at March 31, 2024 and December 31, 2023, the Group had monetary assets and liabilities denominated in foreign currencies as follows:

| | 31 Maret 2024/March 31, 2024 | | |
|------------------------------|---|---------------------------------|-----------------------------------|
| | Mata Uang Asing/ <i>Foreign Currency</i> | Ekuivalen/ <i>Equivalent</i> | |
| | | Rp | |
| Aset | | | Assets |
| Bank | | | Banks |
| USD | 27.172 | 430.544.962 | USD |
| Piutang usaha - pihak ketiga | | | Trade receivables - third parties |
| USD | 3.520.611 | 55.812.246.183 | USD |
| Utang usaha - pihak ketiga | | | Trade payable - third parties |
| USD | (100.000) | (1.585.300.000) | USD |
| Aset moneter - net | | | Monetary asset - net |
| USD | 3.447.783 | 54.657.491.145 | USD |

| | | 31 Desember 2023/December 31, 2023 | | | |
|------------------------------|-----------|--------------------------------------|--|----------------------|-----------------------------------|
| | | Mata Uang Asing/ Foreign Currency | | Ekuivalen/Equivalent | |
| | | | | Rp | |
| Aset | | | | | Assets |
| Bank | | | | | Banks |
| USD | 32.447 | | | 500.204.792 | USD |
| Piutang usaha - pihak ketiga | | | | | Trade receivables - third parties |
| USD | 3.556.611 | | | 54.273.739.734 | USD |
| Utang usaha - pihak ketiga | | | | | Trade payable - third parties |
| USD | (100.000) | | | (1.541.600.000) | USD |
| Aset moneter - net | | | | | Monetary asset - net |
| USD | 3.453.058 | | | 53.232.344.526 | USD |

Untuk mengelola eksposur atas fluktuasi nilai tukar mata uang asing, Grup menjaga agar eksposur berada pada tingkat yang dapat diterima dengan membeli mata uang asing yang akan dibutuhkan untuk mengatasi fluktuasi jangka pendek.

To manage its foreign currency fluctuation exposure, the Group maintains the exposure at an acceptable level by buying foreign currencies that will be needed to avoid exposure from short-term fluctuations.

Grup tidak mempunyai kebijakan lindung nilai yang formal atas eksposur nilai tukar mata uang asing.

The Group does not have any formal hedging policy for foreign exchange exposure.

Risiko Suku Bunga

Interest Rate Risk

Risiko suku bunga adalah risiko dalam hal nilai wajar atau arus kas kontraktual masa datang dari suatu instrumen keuangan akan terpengaruh akibat perubahan suku bunga pasar. Eksposur Grup yang terpengaruh risiko suku bunga terutama terkait dengan bank dan setara kas, piutang lain-lain - pihak berelasi, pinjaman dari lembaga keuangan non-bank, utang lain-lain - pihak berelasi, liabilitas sewa, utang pembiayaan, dan pinjaman pihak ketiga.

Interest rate risk is the risk in terms of fair value or future contractual cash flows of a financial instrument will be affected due to changes in market interest rates. Exposure of the Group to interest rate risk is mainly related to banks and cash equivalents, other receivables - related parties, loans from non-bank financial institutions, other payables - related parties, lease liabilities, financing payable, and loans from third parties.

Grup memonitor secara ketat fluktuasi suku bunga pasar dan ekspektasi pasar sehingga dapat mengambil langkah-langkah yang paling menguntungkan Grup secara tepat waktu. Manajemen tidak menganggap perlunya melakukan swap suku bunga saat ini.

The Group closely monitors fluctuations in market interest rates and market expectations so that they can take the most profitable steps for the Group in a timely manner. Management does not consider the need for interest rate swaps at this time.

Tabel berikut adalah nilai tercatat, berdasarkan jatuh temponya, atas aset dan liabilitas keuangan Grup yang terkait risiko suku bunga:

The following tables are the carrying amount, by maturity, of the Group's financial asset and liability related to interest rate risk:

| 31 Maret 2024/March 31, 2024 | | | | | | | |
|---|--|---|--|--|--|--|-----------------|
| | Rata - rata Suku Bunga Efektif/ Average Effective Interest Rate | Jatuh Tempo dalam Satu (1)Tahun/ With in One (1) Year | Jatuh Tempo Pada Tahun ke - 2/In the 2 nd Year | Jatuh Tempo Pada Tahun ke - 3/In the 3 rd Year | Jatuh Tempo Pada Tahun ke - 4/In the 4 th Year | Jatuh Tempo Pada Tahun ke - 5/In the 5 th Year | Total/Total |
| Aset/Assets | | | | | | | |
| Bunga Tetap/Fixed Rate Bank dan setara kas/ Cash in banks and cash equivalents | 0,10% - 3,5% | 105.219.039.115 | - | - | - | - | 105.219.039.115 |
| Liabilitas/Liabilities | | | | | | | |
| Bunga Tetap/Fixed Rate Pinjaman dari lembaga keuangan non- bank/Loans from non-bank financial | 18% | 2.000.000.000 | - | - | - | - | 2.000.000.000 |
| Liabilitas sewa/ Lease liabilities | 5,32% - 6,81% | 6.070.326.411 | 8.051.783.167 | 7.624.739.986 | 6.712.127.408 | 1.748.651.940 | 30.207.628.912 |
| Utang pembiayaan/ Financing payables | 2,95% - 11,50% | 603.697.504 | 552.915.889 | - | - | - | 1.156.613.393 |
| Pinjaman dari pihak ketiga/Loans from third party | 3% | - | 26.657.730.000 | - | - | - | 26.657.730.000 |

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| | Rata - rata Suku Bunga Efektif/ Average Effective Interest Rate | Jatuh Tempo dalam Satu (1) Tahun/ With in One (1) Year | Jatuh Tempo Pada Tahun ke - 2/In the 2 nd Year | Jatuh Tempo Pada Tahun ke - 3/In the 3 rd Year | Jatuh Tempo Pada Tahun ke - 4/In the 4 th Year | Jatuh Tempo Pada Tahun ke - 5/In the 5 th Year | Total/Total |
|---|--|--|--|--|--|--|-----------------|
| Aset/Assets | | | | | | | |
| Bunga Tetap/Fixed Rate Bank dan setara kas/ Cash in banks and cash equivalents | 0,10% - 3,5% | 118.165.840.596 | - | - | - | - | 118.165.840.596 |
| Liabilitas/Liabilities | | | | | | | |
| Bunga Tetap/Fixed Rate Pinjaman dari lembaga keuangan non- bank/Loans from non-bank financial | 18% | 2.000.000.000 | - | - | - | - | 2.000.000.000 |
| Liabilitas sewa/ Lease liabilities | 5,32% - 6,81% | 7.557.245.071 | 8.051.783.167 | 7.624.739.986 | 6.712.127.408 | 1.748.651.940 | 31.694.547.572 |
| Utang pembiayaan/ Financing payables Pinjaman dari pihak ketiga/Loans from third party | 2,95% - 11,50% | 955.911.247 | 552.915.889 | - | - | - | 1.508.827.136 |
| | 3% | - | 23.699.730.000 | - | - | - | 23.699.730.000 |

Risiko likuiditas

Risiko likuiditas merupakan risiko dalam hal Grup tidak bisa memenuhi liabilitas pada saat jatuh tempo. Manajemen melakukan evaluasi dan pengawasan yang ketat atas arus kas masuk (*cash-in*) dan kas keluar (*cash-out*) untuk memastikan tersedianya dana untuk memenuhi kebutuhan pembayaran liabilitas yang jatuh tempo. Secara umum, kebutuhan dana untuk pelunasan liabilitas jangka pendek maupun jangka panjang yang jatuh tempo diperoleh dari penjualan kepada pelanggan.

Tabel di bawah merupakan profil jatuh tempo liabilitas keuangan Grup berdasarkan pembayaran kontraktual yang tidak terdiskonto pada tanggal 31 Maret 2024 dan 31 Desember 2023.

Liquidity risk

Liquidity risk is the risk when the Group is unable to meet its obligations when they are due. The management evaluates and monitors cash-in flows and cash-out flows to ensure the availability of funds to settle the due obligations. In general, the funds needed for settlement of current and long-term liabilities are obtained from sales activities to customers.

The tables below summarize the maturity profile of the Group's financial liabilities based on contractual undiscounted payments as at March 31, 2024 and December 31, 2023.

Manajemen permodalan

Tujuan utama dari pengelolaan modal Grup adalah untuk memastikan bahwa pemeliharaan peringkat kredit yang tinggi dan rasio modal yang sehat dalam rangka mendukung bisnis dan memaksimalkan nilai pemegang saham.

Manajemen Grup mengelola struktur permodalan dan melakukan penyesuaian, berdasarkan perubahan kondisi ekonomi. Untuk memelihara dan menyesuaikan struktur permodalan, Grup dapat memilih menyesuaikan pembayaran dividen kepada pemegang saham atau menerbitkan saham baru. Tidak ada perubahan yang dibuat dalam tujuan, kebijakan, atau proses selama periode yang disajikan.

Kebijakan Grup adalah untuk menjaga rasio modal yang sehat dalam rangka untuk mengamankan pembiayaan pada biaya yang wajar.

Sebagaimana praktik yang berlaku umum, Grup mengevaluasi struktur permodalan melalui rasio pinjaman terhadap modal (*gearing ratio*) yang dihitung melalui pembagian antara pinjaman neto dengan modal. Pinjaman neto adalah jumlah liabilitas yang dikenai bunga sebagaimana disajikan di dalam laporan posisi keuangan konsolidasian dikurangi dengan jumlah kas dan bank. Sedangkan modal meliputi seluruh komponen ekuitas dalam laporan posisi keuangan konsolidasian pada tanggal 31 Maret 2024 dan 31 Desember 2023, perhitungan rasio adalah sebagai berikut:

| | 31 Maret 2024/ <i>March 31, 2024</i> | 31 Desember 2023/ <i>December 31, 2023</i> | |
|-----------------------------------|---|---|---------------------------|
| Total liabilitas | 456.753.255.250 | 411.491.531.746 | Total liabilitas |
| Kas dan setara kas | 106.828.420.460 | 123.371.807.984 | Cash and cash equivalents |
| Liabilitas neto | 349.924.834.790 | 288.119.723.762 | Net debt |
| Total ekuitas | 746.824.423.533 | 715.163.545.095 | Total equity |
| Rasio liabilitas terhadap ekuitas | 0,46 | 0,40 | Debt-to-equity ratio |

27. Instrumen Keuangan

Tabel di bawah ini adalah perbandingan nilai tercatat dan nilai wajar instrumen keuangan Grup yang dicatat di laporan keuangan konsolidasian:

| | 31 Maret 2024/ <i>March 31, 2024</i> | | |
|---|---|-----------------------------------|--|
| | Nilai tercatat/ <i>Carrying amount</i> | Nilai wajar/ <i>Fair value</i> | |
| <u>Aset Keuangan</u> | | | <u>Financial Assets</u> |
| Aset keuangan diukur pada biaya perolehan diamortisasi: | | | Financial assets measured at amortized cost: |
| Kas dan setara kas | 106.828.420.460 | 106.828.420.460 | Cash and cash equivalents |
| Piutang usaha - pihak ketiga - neto | 478.862.223.088 | 478.862.223.088 | Trade receivables - third parties - net |
| Piutang lain - lain - pihak ketiga | 6.817.221.131 | 6.817.221.131 | Other receivables - third parties |
| Aset tidak lancar lainnya | 2.788.721.806 | 2.788.721.806 | Other non-current assets |
| Total Aset Keuangan | 595.296.586.485 | 595.296.586.485 | Total Financial Assets |

Capital management

The primary objective of the Group's capital management is to ensure credit rating and healthy capital ratios are maintained in order to support its business and maximize shareholder value.

The Group's management manages its capital structure and make adjustments, based on changes in economic conditions. To maintain and adjust the capital structure, the Group may adjust the dividend payment to shareholders or issue new shares. No changes were made in the objectives, policies, or processes during the periods presented.

The Group's policy is to maintain healthy capital ratios in order to secure financing at a reasonable cost.

As generally accepted practice, the Group evaluates its capital structure through debt-to-equity ratio (*gearing ratio*), which is calculated as net debt divided by total equity. Net debt is total interest bearing liabilities as presented in the consolidated statement of financial position less cash and banks. Whereas, total equity is all components of equity in the consolidated statement of financial position. As at March 31, 2024 and December 31, 2023, the ratio calculations are as follows:

27. Financial Instruments

The following tables are a comparison of the carrying amount and fair value of the Group's financial instruments recorded in the consolidated financial statements:

| 31 Maret 2024/March 31, 2024 | | | |
|---|------------------------------------|----------------------------|---|
| | Nilai tercatat/ Carrying amount | Nilai wajar/ Fair value | |
| <u>Liabilitas Keuangan</u> | | | <u>Financial Liabilities</u> |
| Liabilitas keuangan diukur pada biaya perolehan diamortisasi: | | | Financial liabilities measured at amortized cost: |
| Pinjaman dari lembaga keuangan non-bank | 2.000.000.000 | 2.000.000.000 | Loans from non-bank financial institutions |
| Utang usaha - pihak ketiga | 181.549.307.699 | 181.549.307.699 | Trade payables - third parties |
| Utang lain - lain - pihak ketiga | 2.820.056.905 | 2.820.056.905 | Others payables - third parties |
| Beban akrual | 34.030.190.871 | 34.030.190.871 | Accrued expenses |
| Liabilitas sewa | 30.207.628.912 | 30.207.628.912 | Lease liabilities |
| Utang pembiayaan | 1.156.613.393 | 1.156.613.393 | Financing payable |
| Pinjaman dari pihak ketiga | 26.657.730.000 | 26.657.730.000 | Loans from third party |
| Total Liabilitas Keuangan | 278.421.527.780 | 278.421.527.780 | Total Financial Liabilities |
| 31 Desember 2023/December 31, 2023 | | | |
| | Nilai tercatat/ Carrying amount | Nilai wajar/ Fair value | |
| <u>Aset Keuangan</u> | | | <u>Financial Assets</u> |
| Aset keuangan diukur pada biaya perolehan diamortisasi: | | | Financial assets measured at amortized cost: |
| Kas dan setara kas | 123.371.807.984 | 123.371.807.984 | Cash and cash equivalents |
| Piutang usaha - pihak ketiga - neto | 397.854.159.544 | 397.854.159.544 | Trade receivables - net |
| Piutang lain - lain - pihak ketiga | 5.803.422.149 | 5.803.422.149 | Other receivables - third parties |
| Aset tidak lancar lainnya | 2.788.721.806 | 2.788.721.806 | Other non-current assets |
| Total Aset Keuangan | 529.818.111.483 | 529.818.111.483 | Total Financial Assets |
| <u>Liabilitas Keuangan</u> | | | <u>Financial Liabilities</u> |
| Liabilitas keuangan diukur pada biaya perolehan diamortisasi: | | | Financial liabilities measured at amortized cost: |
| Pinjaman dari lembaga keuangan non-bank | 2.000.000.000 | 2.000.000.000 | Loans from non-bank financial institutions |
| Utang usaha - pihak ketiga | 158.500.646.225 | 158.500.646.225 | Trade payables - third parties |
| Utang lain - lain - pihak ketiga | 2.242.591.466 | 2.242.591.466 | Other payables - third parties |
| Beban akrual | 32.259.054.965 | 32.259.054.965 | Accrued expenses |
| Liabilitas sewa | 31.694.547.572 | 31.694.547.572 | Lease liabilities |
| Utang pembiayaan | 1.508.827.136 | 1.508.827.136 | Financing payable |
| Pinjaman dari pihak ketiga | 23.699.730.000 | 23.699.730.000 | Loans from third party |
| Total Liabilitas Keuangan | 251.905.397.364 | 251.905.397.364 | Total Financial Liabilities |

Berikut metode dan asumsi yang digunakan untuk mengestimasi nilai wajar:

1. Kas dan setara kas, piutang usaha - pihak ketiga - neto, piutang lain-lain - pihak ketiga dan pihak berelasi, aset tidak lancar lainnya, utang usaha - pihak ketiga, utang lain-lain - pihak ketiga dan pihak berelasi, dan beban akrual mendekati nilai tercatatnya karena bersifat jangka pendek yang akan jatuh tempo dalam waktu 12 bulan.
2. Nilai tercatat pinjaman dari lembaga keuangan non-bank, utang pembiayaan, liabilitas sewa, dan pinjaman dari pihak ketiga mendekati nilai wajarnya karena suku bunga mengambang dari instrumen keuangan ini tergantung penyesuaian oleh pihak bank, bank kustodian, dan lembaga pembiayaan.

The following methods and assumptions are used to estimate the fair value:

1. Cash and cash equivalents, trade receivables - third parties - net, other receivables - third parties and related parties, other non-current assets, trade payables - third parties, other payables - third parties and related parties and accrued expenses approximate their carrying amounts due to the short-term nature that will be due within 12 months.
2. The carrying amounts of loans from non-bank financial institutions, financing payable, lease liabilities, and loans from third party, approximate their fair value because their interest rates from financial instruments are dependent on adjustment by the banks, custodian bank, and financial institutions.

28. Segmen Operasi

Grup mengelompokkan dan mengevaluasi usahanya secara jenis produk yang dijual yaitu penjualan produk digital *via platform* interaktif, penjualan macam-macam barang *via platform* interaktif, promosi dan iklan *via platform* interaktif, pengembangan aplikasi perangkat lunak, konsultasi merek dan IT, komisi transaksi *via platform* interaktif.

Tabel berikut ini menyajikan informasi segmen mengenai hasil operasi Grup.

28. Operating Segment

The Group manages and evaluates its operations based on type of digital product sales *via interactive platform*, products sales of goods sales *via interactive platform*, promotion and advertising *via interactive platform*, software application development, brand and IT consulting, transaction commission *via interactive platform*.

The following tables provide operating segment information regarding the operating results of the Group.

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| | 31 Maret 2024/March 31, 2024 | | | | | | | | |
|--|---|---|--|---|--|--|-----------------|----------------------------------|--|
| | Promosi & iklan via platform interaktif/ <i>Promotion & Advertising via interactive platform</i> | Pengembangan aplikasi perangkat lunak/ <i>Software application development</i> | Konsultasi merek&IT/ <i>Brand and IT consulting</i> | Penjualan macam-macam barang via platform interaktif/ <i>Good sales via interactive platform</i> | Penjualan produk digital via platform interaktif/ <i>Digital product sales via interactive platform</i> | Komisi transaksi via platform interaktif/ <i>Transaction commissions via interactive platform</i> | Total/Total | Eliminasi/ <i>Elimination</i> | Konsolidasian/ <i>Consolidation</i> |
| Pendapatan/Revenue | 54.574.419.300 | 33.044.460.081 | 8.066.340.090 | 90.819.427.300 | 477.795.731.370 | 8.312.350.848 | 672.612.728.989 | - | 672.612.728.989 |
| Beban pokok pendapatan/Cost of revenue | 10.501.230.206 | 13.991.024.045 | 1.385.163.332 | 87.640.606.113 | 474.639.564.676 | 2.613.680.452 | 590.771.268.824 | - | 590.771.268.824 |
| Laba kotor/Gross profit | 44.073.189.094 | 19.053.436.036 | 6.681.176.758 | 3.178.821.187 | 3.156.166.694 | 5.698.670.396 | 81.841.460.165 | - | 81.841.460.165 |
| Beban usaha/Operating expenses | 14.171.866.254 | 3.067.484.180 | 20.040.429.333 | 44.563.204 | 1.841.420.076 | 556.979.760 | 39.722.742.807 | - | 39.722.742.807 |
| Laba usaha/Operating income (loss) | 29.901.322.840 | 15.985.951.856 | (13.359.252.575) | 3.134.257.983 | 1.314.746.618 | 5.141.690.636 | 42.118.717.358 | - | 42.118.717.358 |
| Pendapatan keuangan/Finance income | 1.282.992 | 626.850.112 | 210.926.833 | 3.118.932 | 3.158.950 | 2.942.465 | 848.280.284 | (137.894.795) | 710.385.489 |
| Laba (rugi) selisih kurs - neto/ <i>Gain (loss) on foreign exchange</i> | (29.811.822) | 1.232.923.818 | 310.200.407 | - | - | - | 1.513.312.403 | - | 1.513.312.403 |
| Beban penyisihan atas kerugian kredit ekspektasian piutang usaha - neto/ <i>Allowance for expected credit losses of trade receivables - net</i> | (1.412.506.805) | (2.667.722.764) | (1.232.315.704) | - | (58.639.727) | (1.113.725.012) | (6.484.910.012) | - | (6.484.910.012) |
| Beban keuangan/Finance expenses | (254.851.790) | (101.412.909) | (526.421.603) | (138.169.795) | (2.153.544) | (1.028.545) | (1.024.038.186) | 137.894.795 | (886.143.391) |
| Lain-lain - neto/Others - net | (8.930.740.773) | (5.823.903.426) | 16.414.222.096 | - | 1.179.729 | (1.683.100.208) | (22.342.582) | - | (22.342.582) |
| Total Penghasilan (Beban) Lain-Lain - Neto/Total Other Income (Expenses) - Net | (10.626.628.198) | (6.733.265.169) | 15.176.612.029 | (135.050.863) | (56.454.592) | (2.794.911.300) | (5.169.698.093) | - | (5.169.698.093) |
| Laba (rugi) sebelum beban pajak penghasilan/ <i>Income (loss) before income tax expense</i> | 19.274.694.642 | 9.252.686.687 | 1.817.359.454 | 2.999.207.120 | 1.258.292.026 | 2.346.779.336 | 36.949.019.265 | - | 36.949.019.265 |
| Penghasilan (beban) pajak penghasilan/ <i>Income tax benefit (expense)</i> | (5.344.076.113) | (1.845.335.206) | 509.099.797 | (661.237.940) | (36.339.440) | (665.333.577) | (8.043.222.479) | - | (8.043.222.479) |
| Laba neto periode berjalan/ <i>Net income for the period</i> | 13.930.618.529 | 7.407.351.481 | 2.326.459.251 | 2.337.969.180 | 1.221.952.586 | 1.681.445.759 | 28.905.796.786 | - | 28.905.796.786 |
| Penghasilan komprehensif lain/ <i>Other comprehensive income</i> | (24.499.514) | (18.868.304) | (43.550.530) | - | - | - | (86.918.348) | - | (86.918.348) |
| Total laba komprehensif/ <i>Total comprehensive income (loss)</i> | 13.906.119.015 | 7.388.483.177 | 2.282.908.721 | 2.337.969.180 | 1.221.952.586 | 1.681.445.759 | 28.818.878.438 | - | 28.818.878.438 |

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| | Promosi & iklan via platform interaktif/ <i>Promotion & Advertising via interactive platform</i> | Pengembangan aplikasi perangkat lunak/ <i>Software application development</i> | Konsultasi merek&IT/ <i>Brand and IT consulting</i> | Penjualan macam-macam barang via platform interaktif/ <i>Good sales via interactive platform</i> | Penjualan produk digital via platform interaktif/ <i>Digital product sales via interactive platform</i> | Komisi transaksi via platform interaktif/ <i>Transaction commissions via interactive platform</i> | Total/Total | Eliminasi/ <i>Elimination</i> | Konsolidasian/ <i>Consolidation</i> |
|--|---|---|--|---|--|--|-------------------|----------------------------------|--|
| Pendapatan/Revenue | 217.682.433.143 | 102.514.607.684 | 78.567.988.849 | 379.692.773.396 | 1.682.492.131.651 | 30.647.114.071 | 2.491.597.048.794 | - | 2.491.597.048.794 |
| Beban pokok pendapatan/Cost of revenue | 81.869.900.127 | 44.083.447.243 | 14.523.009.563 | 366.382.457.312 | 1.673.447.698.184 | 11.215.521.761 | 2.191.522.034.190 | - | 2.191.522.034.190 |
| Laba kotor/Gross profit | 135.812.533.016 | 58.431.160.441 | 64.044.979.286 | 13.310.316.084 | 9.044.433.467 | 19.431.592.310 | 300.075.014.604 | - | 300.075.014.604 |
| Beban usaha/Operating expenses | 71.732.696.054 | 16.843.821.742 | 93.292.737.528 | 236.141.597 | 5.946.409.542 | 5.206.058.399 | 193.257.864.862 | (542.577.810) | 192.715.287.052 |
| Laba usaha/Operating income (loss) | 64.079.836.962 | 41.587.338.699 | (29.247.758.242) | 13.074.174.487 | 3.098.023.925 | 14.225.533.911 | 106.817.149.742 | 542.577.810 | 107.359.727.552 |
| Pendapatan keuangan/Finance income | 29.847.304 | 1.908.311.769 | 870.086.204 | 14.852.973 | 37.317.818 | 26.406.275 | 2.886.822.343 | (343.062.507) | 2.543.759.836 |
| Laba (rugi) selisih kurs - neto/ <i>Gain (loss) on foreign exchange</i> | (73.029.153) | 172.305.781 | (258.906.229) | - | - | - | (159.629.601) | - | (159.629.601) |
| Beban penyisihan atas kerugian kredit ekspektasian piutang usaha - neto/ <i>Allowance for expected credit losses of trade receivables - net</i> | 653.590.794 | (8.098.982.837) | (2.149.581.987) | - | (48.447.757) | - | (9.643.421.787) | - | (9.643.421.787) |
| Beban keuangan/Finance expenses | (1.023.304.314) | (156.852.643) | (2.545.880.406) | (3.055.227) | (17.414.477) | (140.263.779) | (3.886.770.846) | 343.062.507 | (3.543.708.339) |
| Lain-lain - neto/Others - net | (34.089.418.249) | (14.736.768.262) | 60.064.171.815 | (5.611.378.709) | 17.992.557 | (5.336.279.584) | 308.319.568 | (542.577.810) | (234.258.242) |
| Total Penghasilan (Beban) Lain-Lain - Neto/Total Other Income (Expenses) - Net | (34.502.313.618) | (20.911.986.192) | 55.979.889.397 | (5.599.580.963) | (10.551.859) | (5.450.137.088) | (10.494.680.323) | (542.577.810) | (11.037.258.133) |
| Laba (rugi) sebelum beban pajak penghasilan/ <i>Income (loss) before income tax expense</i> | 29.577.523.344 | 20.675.352.507 | 26.732.131.155 | 7.474.593.524 | 3.087.472.066 | 8.775.396.823 | 96.322.469.419 | - | 96.322.469.419 |
| Penghasilan (beban) pajak penghasilan/ <i>Income tax benefit (expense)</i> | (12.317.499.559) | (4.652.144.905) | (6.540.892.310) | (1.666.404.778) | (214.051.035) | (2.426.612.616) | (27.817.605.203) | - | (27.817.605.203) |
| Laba neto periode berjalan/ <i>Net income for the period</i> | 17.260.023.785 | 16.023.207.602 | 20.191.238.845 | 5.808.188.746 | 2.873.421.031 | 6.348.784.207 | 68.504.864.216 | - | 68.504.864.216 |
| Penghasilan komprehensif lain/ <i>Other comprehensive income</i> | 25.704.017 | 41.069.762 | (174.202.122) | - | - | - | (107.428.343) | - | (107.428.343) |
| Total laba komprehensif/ <i>Total comprehensive income (loss)</i> | 17.285.727.802 | 16.064.277.364 | 20.017.036.723 | 5.808.188.746 | 2.873.421.031 | 6.348.784.207 | 68.397.435.873 | - | 68.397.435.873 |

29. Laba Neto per Saham Dasar yang Diatribusikan kepada Pemilik Entitas Induk

29. Basic Earnings Per Share Attributable to Owners of the Company

| | 31 Maret 2024/ March 31, 2024 | 31 Maret 2023/ March 31, 2023 | |
|---|----------------------------------|----------------------------------|---|
| Laba neto untuk perhitungan saham | 24.326.075.989 | 14.332.096.919 | Net income for computation of earnings per share |
| Rata-rata tertimbang saham biasa untuk penghitungan laba per lembar saham | | | Weighted average number of shares for computation of earnings per share |
| Dasar | 11.938.622.394 | 11.926.221.661 | Basic |
| Dilusian | 12.172.331.394 | 12.920.338.412 | Diluted |
| Laba neto per saham: | | | Earnings per share |
| Dasar | 2,04 | 1,20 | Basic |
| Dilusian | <u>2,00</u> | <u>1,11</u> | Diluted |

30. Informasi Tambahan untuk Laporan Arus Kas Konsolidasian

30. Supplemental Disclosures for Consolidated Cash Flows

a. Aktivitas investasi non-kas yang signifikan

a. Significant non-cash investing activities

| | 31 Maret 2024/ March 31, 2024 | 31 Maret 2023/ March 31, 2023 | |
|--|----------------------------------|----------------------------------|--|
| Penambahan aset tak berwujud melalui uang muka | - | 89.376.000 | Acquisition of property and equipment through advances |
| Penambahan beban bunga melalui liabilitas sewa | - | 586.375.010 | Addition of interest expense through lease liabilities |
| Penambahan aset tetap melalui uang muka | - | 240.229.027 | Acquisition of intangible assets through advances |

b. Rekonsiliasi utang - neto

b. Net debt reconciliation

| | Utang pembiayaan/ Financing payable | Utang lain-lain pihak berelasi/ Other payable related parties | Pinjaman dari lembaga keuangan non-bank/ Loans from non-bank financial institutions | Pinjaman dari pihak ketiga/ Loans from third party | Liabilitas sewa/ Lease liabilities | Total | |
|----------------------------------|--|--|--|---|---------------------------------------|-----------------------|----------------------------------|
| Utang neto pada 1 Januari 2023 | 2.888.749.477 | 4.246.752 | - | - | 36.039.231.958 | 38.932.228.187 | Net debt as at January 1, 2023 |
| Non-kas | - | - | - | - | 3.967.372.283 | 3.967.372.283 | Non-cash |
| Arus kas | <u>(1.379.922.341)</u> | <u>(4.246.752)</u> | <u>2.000.000.000</u> | <u>23.699.730.000</u> | <u>(8.312.056.669)</u> | <u>16.003.504.238</u> | Cash flows |
| Utang neto pada 31 Desember 2023 | 1.508.827.136 | - | 2.000.000.000 | 23.699.730.000 | 31.694.547.572 | 58.903.104.708 | Net debt as at December 31, 2023 |
| Non-kas | - | - | - | - | - | - | Non-cash |
| Arus kas | <u>(352.213.743)</u> | <u>-</u> | <u>-</u> | <u>2.958.000.000</u> | <u>(1.486.918.660)</u> | <u>1.384.085.405</u> | Cash flows |
| Utang neto pada 31 Maret 2024 | <u>1.156.613.393</u> | <u>-</u> | <u>2.000.000.000</u> | <u>26.657.730.000</u> | <u>30.207.628.912</u> | <u>60.287.190.113</u> | Net debt as at March 31, 2024 |

31. Perjanjian Penting

Entitas Induk

PT Rita Grup Teknologi

Berdasarkan addendum I perjanjian kerjasama No. 006/ADD-I/WIR-RR/III/2024 tanggal 4 Maret 2024 atas perjanjian kerjasama No. 013/PKS/WIR-RR/VIII/2023 tanggal 7 Agustus 2023, Entitas Induk dan PT Rita Grup Teknologi sepakat menambahkan langkah-langkah pekerjaan sebagai berikut:

- a. *Brand Development, AR Development* untuk Pengembangan Teknologi *Metaverse* RITA;
- b. *Brand Audit*;
- c. *Brand Engagement* for RITA;
- d. *Brand Visual Refreshment*;
- e. *Brand Guideline*;
- f. *Brand Guardianship* for 18 months;
- g. *Design Avatar & Content Development*;
- h. Temuan;
- i. Rancangan;
- j. Pengembangan;
- k. Penyebaran.

Addendum I Perjanjian ini berlaku selama dua (2) tahun dan berakhir pada tanggal 7 Agustus 2025. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Persib Saalam Dunya

Pada 4 April 2022, Entitas Induk mengadakan perjanjian dengan PT Persib Saalam Dunya sehubungan dengan kerjasama pengembangan teknologi Planet Persib untuk perluasan layanan sesuai dengan jadwal perencanaan yang disepakati oleh Para Pihak, dengan *level* pekerjaan sebagai berikut:

- a. Temuan;
- b. Rancangan;
- c. Pengembangan;
- d. Penyebaran.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Kazan Teknologi Makmur

Pada 8 Agustus 2022, Entitas Induk mengadakan perjanjian dengan PT Kazan Teknologi Makmur sehubungan dengan jasa *Brand Strategy Development Program & Application*, dengan *level* pekerjaan sebagai berikut:

- a. *Brand Platform Recommendation*;
- b. *Brand Tone of Voice*;
- c. *Brand/Tagline Recommendation*;
- d. *Brand Architecture Strategy*;
- e. *Brand Guardianship Program*.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

31. Significant Agreements

The Company

PT Rita Grup Teknologi

Based on the addendum I of the cooperation agreement No. 006/ADD-I/WIR-RR/III/2024 dated March 4, 2024 on the cooperation agreement No. 013/PKS/WIR-RR/VIII/2023 dated August 7, 2023, the Company and PT Rita Grup Teknologi agreed to add several stages of the work as follows:

- a. Brand Development, AR Development for RITA *Metaverse* Technologies Development;
- b. Brand Audit;
- c. Brand Engagement for RITA;
- d. Brand Visual Refreshment;
- e. Brand Guideline;
- f. Brand Guardianship for 18 months;
- g. Design Avatar & Content Development;
- h. Discovery;
- i. Design;
- j. Development;
- k. Deployment.

Addendum I to this agreement is valid for two (2) years and will be ended on August 7, 2025. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Persib Saalam Dunya

On April 4, 2022, the Company entered into agreement with PT Persib Saalam Dunya regarding cooperation in the development of Planet Persib technology for the expansion of services in accordance with the planning schedule agreed upon by the Parties, with the following stages of work as follows:

- a. Discovery;
- b. Design;
- c. Development;
- d. Deployment.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Kazan Teknologi Makmur

On August 8, 2022, the Company entered into agreement with PT Kazan Teknologi Makmur regarding Brand Strategy Development Program & Application services, with the following stages of work as follows:

- a. Brand Platform Recommendation;
- b. Brand Tone of Voice;
- c. Brand/Tagline Recommendation;
- d. Brand Architecture Strategy;
- e. Brand Guardianship Program.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Berdasarkan perjanjian No. 033/PKS/WIR-KTM/III/2023 pada tanggal 13 Maret 2023, Entitas Induk mengadakan perjanjian dengan PT Kazan Teknologi Makmur sehubungan dengan jasa pengadaan *Brand Consultant Agency*, dengan level pekerjaan sebagai berikut:

- a. *Internal Findings & Analysis;*
- b. *External Findings & Analysis;*
- c. *Brand Issues & Opportunities Identification.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Dala Tagar Inovasi

Pada tanggal 9 Agustus 2022, Entitas Induk mengadakan perjanjian dengan PT Dala Tagar Inovasi sehubungan dengan jasa *Web & App Development Program*, dengan level pekerjaan sebagai berikut:

- a. *Website Interface Design;*
- b. *Technical Development;*
- c. *Post Development.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 005/PKS/WIR-DTI/V/2023 pada tanggal 2 Mei 2023, Entitas Induk mengadakan perjanjian dengan PT Dala Tagar Inovasi sehubungan dengan jasa *Corporate Website Development*, dengan level pekerjaan sebagai berikut:

- a. *UI & UX Design;*
- b. *Implementation of UI/UX;*
- c. *Content Management System - Admin Portal;*
- d. *Free Warranty after Live for 1 Months;*
- e. *Exclude Domain, Server, SSL, Content Management Admin.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Pelita Dwitama Gemilang

Pada 5 Juli 2022, Entitas Induk mengadakan perjanjian dengan PT Pelita Dwitama Gemilang sehubungan dengan jasa *Branding Identity & Visual Aset Project*, dengan level pekerjaan sebagai berikut:

- a. *Brandmark Recommendation;*
- b. *Brand Visual System Design;*
- c. *10 (Ten) Brand Application Design;*
- d. *Brand Guideline.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Based on the cooperation agreement No. 033/PKS/WIR-KTM/III/2023 dated March 13, 2023, the Company entered into agreement with PT Kazan Teknologi Makmur regarding Brand Consultant Agency services, with the following stages of work as follows:

- a. Internal Findings & Analysis;
- b. External Findings & Analysis;
- c. Brand Issues & Opportunities Identification.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Dala Tagar Inovasi

On August 9, 2022, the Company entered into agreement with PT Dala Tagar Inovasi regarding Web & App Development Program services, with the following stages of work as follows:

- a. Website Interface Design;
- b. Technical Development;
- c. Post Development.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Based on the cooperation agreement No. 005/PKS/WIR-DTI/V/2023 dated May 2, 2023, the Company entered into agreement with PT Dala Tagar Inovasi regarding Corporate Website Development services, with the following stages of work as follows:

- a. UI & UX Design;
- b. Implementation of UI/UX;
- c. Content Management System - Admin Portal;
- d. Free Warranty after Live for 1 Months;
- e. Exclude Domain, Server, SSL, Content Management Admin.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Pelita Dwitama Gemilang

On July 5, 2022, the Company entered into agreement with PT Pelita Dwitama Gemilang regarding Branding Identity & Visual Aset Project, with the following stages of work as follows:

- a. Brandmark Recommendation;
- b. Brand Visual System Design;
- c. 10 (Ten) Brand Application Design;
- d. Brand Guideline.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Semesta Peduli Nusantara

Pada 24 Juni 2022, Entitas Induk mengadakan perjanjian dengan PT Semesta Peduli Nusantara sehubungan dengan jasa *Brand Development Program*, dengan level pekerjaan sebagai berikut:

- a. *Brand Audit*;
- b. *Brand Strategy*;
- c. *Brand Visual Identity*.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Pada 15 Desember 2022, Entitas Induk mengadakan perjanjian dengan PT Semesta Peduli Nusantara sehubungan dengan jasa *Brand Strategy*, Desain Grafis Kemasan dan *Brand Guidelines*, dengan level pekerjaan sebagai berikut:

- a. *Brand Audit*;
- b. *Brand Strategy*;
- c. *Brand Visual Identity*.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Airsindo Multi Selaras

Pada 21 Januari 2022, Entitas Induk mengadakan perjanjian dengan PT Airsindo Multi Selaras sehubungan dengan jasa *Brand Development Program*, dengan level pekerjaan sebagai berikut:

- a. *Brand Audit*;
- b. *Brand Strategy*;
- c. *Brand Visual Identity*.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Pada 28 Juni 2022, Entitas Induk mengadakan perjanjian dengan PT Airsindo Multi Selaras sehubungan dengan jasa *App Development Program*, dengan level pekerjaan sebagai berikut:

- a. *Software Platform Development*;
- b. *Design & Content Production*;
- c. *Scripting & Programming*;
- d. *Deliverable*.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Semesta Peduli Nusantara

On June 24, 2022, the Company entered into agreement with PT Semesta Peduli Nusantara regarding Brand Development Program services, with the following stages of work as follows:

- a. Brand Audit;
- b. Brand Strategy;
- c. Brand Visual Identity.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

On December 15, 2022, the Company entered into agreement with PT Semesta Peduli Nusantara regarding Brand Development Program services, with the following stages of work as follows:

- a. Brand Audit;
- b. Brand Strategy;
- c. Brand Visual Identity.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Airsindo Multi Selaras

On January 21, 2022, the Company entered into agreement with PT Airsindo Multi Selaras regarding Brand Development Program services, with the following stages of work as follows:

- a. Brand Audit;
- b. Brand Strategy;
- c. Brand Visual Identity.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

On June 28, 2022, the Company entered into agreement with PT Airsindo Multi Selaras regarding App Development Program services, with the following stages of work as follows:

- a. Software Platform Development;
- b. Design & Content Production;
- c. Scripting & Programming;
- d. Deliverable.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Pada 4 Januari 2023, berdasarkan perjanjian No. 013/PKS/WIR-AMS/I/2023, Entitas Induk mengadakan perjanjian dengan PT Aisindo Multi Selaras sehubungan dengan jasa *Brand Development Program*, dengan level pekerjaan sebagai berikut:

- a. *Brand Audit*;
- b. *Brand Strategy*;
- c. *Brand Visual Identity*.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

MAG Consultant Inc

Berdasarkan addendum perjanjian kerjasama No. 007/ADD/WIR-MAG/I/2022 tanggal 5 Januari 2022, Entitas Induk dan MAG Consultant Inc sepakat memperpanjang perjanjian kerjasama No. 002/PKS/WIR-MAG/I/2021 pada tanggal 6 Januari 2021 sehubungan dengan penunjukan sebagai *marketing agent* untuk memasarkan serta mencari proyek *Branding Consultant* dalam bidang *Brand Development Program (Strategy)*. Pekerjaan ini terdiri dari beberapa proyek sebagai berikut:

- a. *Brand Development Program (Strategy)*;
- b. *Brand Development Program*;
- c. *Brand Design*;
- d. *Branding Identity & Visual Aset Project*;
- e. *WEB Development Program (Design)*.

Addendum Perjanjian ini berlaku selama satu (1) tahun dan berakhir pada tanggal 5 Januari 2023.

Pada tanggal 10 Januari 2022, Entitas Induk mengadakan perjanjian dengan MAG Consultant Inc sehubungan dengan penunjukan sebagai *marketing agent* untuk memasarkan serta mencari proyek *Branding Consultant* dalam bidang *Brand Development Program*. Pekerjaan ini terdiri dari beberapa proyek sebagai berikut:

- a. *Brand Development Program*;
- b. *WEB Development Program (Design)*.

Perjanjian ini berlaku selama satu (1) tahun dan berakhir pada tanggal 10 Januari 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

ATK

MAG Consultant Inc

Berdasarkan addendum II perjanjian kerjasama No. 025/ADD-II/ATK-MAG/I/2023 tanggal 5 Januari 2023, ATK dan MAG Consultant Inc sepakat memperpanjang perjanjian kerjasama No. 005/PKS/ARE-MAG/I/2021 tanggal 6 Januari 2021 sehubungan dengan penunjukan sebagai *marketing agent* untuk memasarkan serta mencari proyek layanan AR&CO. Pekerjaan ini terdiri dari beberapa proyek sebagai berikut:

- a. *Event AR Marketing App*;
- b. *AR Game Development*.

Addendum II Perjanjian ini berlaku selama satu (1) tahun dan berakhir pada tanggal 4 Januari 2024.

On January 4, 2023, based on the cooperation agreement No. 013/PKS/WIR-AMS/I/2023, the Company entered into agreement with PT Aisindo Multi Selaras regarding Brand Development Program services, with the following stages of work as follows:

- a. Brand Audit;
- b. Brand Strategy;
- c. Brand Visual Identity.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

MAG Consultant Inc

Based on the addendum cooperation agreement No. 007/ADD/WIR-MAG/I/2022 dated January 5, 2022, the Company and MAG Consultant Inc extend the agreement No. 002/PKS/WIR-MAG/I/2021 dated January 6, 2021 in connection with the appointment of MAG Consultant Inc as marketing agent to market and find Branding Consultant projects in the Brand Development Program (Strategy). This work consists of several project as follows:

- a. Brand Development Program (Strategy);
- b. Brand Development Program;
- c. Brand Design;
- d. Branding Identity & Visual Aset Project;
- e. WEB Development Program (Design).

The addendum to this agreement is valid for one (1) year and will be ended on January 5, 2023.

On January 10, 2022, the Company entered into agreement appointment of MAG Consultant Inc as marketing agent to market and find Branding Consultant projects in the Brand Development Program. This work consists of several project as follows:

- a. Brand Development Program;
- b. WEB Development Program (Design).

This agreement is valid for one (1) year and will be ended on January 10, 2023. Other rights, obligations and provisions are stipulated in the agreement.

ATK

MAG Consultant Inc

Based on the addendum II of the cooperation agreement No. 025/ADD-II/ATK-MAG/I/2023 dated January 5, 2023, ATK and MAG Consultant Inc agreed to extend the agreement No. 005/PKS/ARE-MAG/I/2021 dated January 6, 2021 in connection with the appointment of MAG Consultant Inc as marketing agent to market and find AR&CO services projects This work consists of several project as follows:

- a. *Event AR Marketing App*;
- b. *AR Game Development*.

Addendum II to this agreement is valid for one (1) year and will be ended on January 4, 2024.

Berdasarkan addendum perjanjian kerjasama No. 011/ADD/ARE-MAG/I/2022 tanggal 5 Januari 2022, ATK dan MAG Consultant Inc sepakat memperpanjang perjanjian kerjasama No. 005/PKS/ARE-MAG/I/2021 tanggal 6 Januari 2021 sehubungan dengan penunjukan sebagai marketing agent untuk memasarkan serta mencari proyek layanan AR&CO. Pekerjaan ini terdiri dari beberapa proyek sebagai berikut:

- a. *Event AR Marketing App;*
- b. *AR Game Development.*

Addendum Perjanjian ini berlaku selama satu (1) tahun dan berakhir pada tanggal 5 Januari 2023.

Pada tanggal 10 Januari 2022, ATK mengadakan perjanjian dengan MAG Consultant Inc sehubungan dengan penunjukan sebagai *marketing agent* untuk memasarkan serta mencari proyek layanan AR&CO.

Perjanjian ini berlaku selama satu (1) tahun dan berakhir pada tanggal 10 Januari 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

TMM Asia Digital Inc

Pada tanggal 7 Januari 2022, ATK mengadakan perjanjian dengan TMM Asia Digital Inc sehubungan dengan penunjukan sebagai marketing agent untuk memasarkan serta mencari proyek layanan AR&CO.

Perjanjian ini berlaku selama satu (1) tahun dan berakhir pada tanggal 7 Januari 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Puri Permata

Pada tanggal 25 April 2022, ATK mengadakan perjanjian dengan PT Puri Permata sehubungan dengan jasa AR App *with 1 Animation and 1 Basic Arcade Style* dengan level pekerjaan sebagai berikut:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian kerjasama No. 052/PKS/ATK-PP/I/2023 tanggal 13 Januari 2023, ATK mengadakan perjanjian dengan PT Puri Permata sehubungan dengan jasa AR App *Development Program With 6 Animation Prod* dengan level pekerjaan sebagai berikut:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Based on the addendum cooperation agreement No. 011/ADD/ARE-MAG/I/2022 dated January 5, 2022, ATK and MAG Consultant Inc extend the agreement No. 005/PKS/ARE-MAG/I/2021 dated January 6, 2021 in connection with the appointment of MAG Consultant Inc as marketing agent to market and find AR&CO services. This work consists of several project as follows:

- a. Event AR Marketing App;
- b. AR Game Development.

The addendum to this agreement is valid for one (1) year and will be ended on January 5, 2023.

On January 10, 2022, ATK entered into agreement with MAG Consultant Inc as marketing agent to market and find AR&CO service projects.

This agreement is valid for one (1) year and ends on January 10, 2023. Other rights, obligations and provisions are stipulated in the agreement.

TMM Asia Digital Inc

On January 7, 2022, ATK entered into agreement appointment of TMM Asia Digital Inc as marketing agent to market and find AR&CO projects.

This agreement is valid for one (1) year and will be ended on January 7, 2023. Other rights, obligations and provisions are stipulated in the agreement.

PT Puri Permata

On April 25, 2022, ATK entered into agreement with PT Puri Permata regarding AR App with 1 Animation and 1 Basic Arcade Style services, with the following stages of work as follows:

- a. Software Platform Development;
- b. Design & Content Production;
- c. Scripting & Programming;
- d. Deliverable.

This agreement is valid for one (1) year. Other rights, obligations and provisions are stipulated in the agreement.

Based on the cooperation agreement No. 052/PKS/ATK-PP/I/2023 dated January 13, 2023, ATK entered into agreement with PT Puri Permata regarding AR App Development Program with 6 Animation Prod services, with the following stages of work as follows:

- a. Software Platform Development;
- b. Design & Content Production;
- c. Scripting & Programming;
- d. Deliverable.

This agreement is valid for one (1) year. Other rights, obligations and provisions are stipulated in the agreement.

PT Kazan Teknologi Makmur

Pada tanggal 6 Juli 2022, ATK mengadakan perjanjian dengan PT Kazan Teknologi Makmur sehubungan dengan jasa *AR App Development Program with 3 animation Prod* dengan level pekerjaan sebagai berikut:

- a. *Software Platform Development*;
- b. *Design & Content Production*;
- c. *Scripting & Programming*;
- d. *Deliverable*.

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian kerjasama No. 003/PKS/ATK-KTM/V/2023 tanggal 2 Mei 2023, ATK mengadakan perjanjian dengan PT Kazan Teknologi Makmur sehubungan dengan jasa *AR Development Program for Marketing* dengan level pekerjaan sebagai berikut:

- a. *Software Platform Development*;
- b. *Design & Content Production*;
- c. *Scripting & Programming*;
- d. *Deliverable*.

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Trimitra Bangun Selaras

Pada tanggal 29 Agustus 2022, ATK mengadakan perjanjian dengan PT Trimitra Bangun Selaras sehubungan dengan jasa *AR App Development Program with 4 animation prod*, dengan level pekerjaan sebagai berikut:

- a. *Software Platform Development*;
- b. *Design & Content Production*;
- c. *Scripting & Programming*;
- d. *Deliverable*.

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Wahana Anak Indonesia

Pada tanggal 18 November 2022 berdasarkan perjanjian No. 12/PKS/ATK-WAI/XI/2022, ATK mengadakan perjanjian dengan PT Wahana Anak Indonesia sehubungan dengan jasa Pengembangan *Augmented Reality* pada *Interactive Playland* dengan level pekerjaan sebagai berikut:

- a. *Software Platform Development*;
- b. *Design & Content Production*;
- c. *Scripting & Programming*;
- d. *Hardware*;
- e. *Deliverable & Maintenance*.

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Kazan Teknologi Makmur

On July 6, 2022, ATK entered into agreement with PT Kazan Teknologi Makmur regarding AR App Development Program with 3 animation Prod services, with the following stages of work as follows:

- a. Software Platform Development;
- b. Design & Content Production;
- c. Scripting & Programming;
- d. Deliverable.

This agreement is valid for one (1) year. Other rights, obligations and provisions are stipulated in the agreement.

Based on the cooperation agreement No. 003/PKS/ATK-KTM/V/2023 dated May 2, 2023, ATK entered into agreement with PT Kazan Teknologi Makmur regarding AR App Development Program for Marketing services, with the following stages of work as follows:

- a. Software Platform Development;
- b. Design & Content Production;
- c. Scripting & Programming;
- d. Deliverable.

This agreement is valid for one (1) year. Other rights, obligations and provisions are stipulated in the agreement.

PT Trimitra Bangun Selaras

On August 29, 2022, ATK entered into agreement with PT Trimitra Bangun Selaras regarding AR App Development Program services with 4 animation prod, with the following stages of work as follows:

- a. Software Platform Development;
- b. Design & Content Production;
- c. Scripting & Programming;
- d. Deliverable.

This agreement is valid for one (1) year. Other rights, obligations and provisions are stipulated in the agreement.

PT Wahana Anak Indonesia

On November 18, 2022 based on the agreement No. 12/PKS/ATK-WAI/XI/2022, ATK entered into agreement with PT Wahana Anak Indonesia regarding Augmented Reality on Interactive Playland Development services, with the following stages of work as follows:

- a. Software Platform Development;
- b. Design & Content Production;
- c. Scripting & Programming;
- d. Hardware;
- e. Deliverable & Maintenance.

This agreement is valid for one (1) year. Other rights, obligations and provisions are stipulated in the agreement.

VMR

PT Dala Tagar Inovasi

Berdasarkan perjanjian No. 043/PKS/VMR/VII/2022 pada tanggal 25 Juli 2022, VMR mengadakan perjanjian sehubungan dengan jasa *Placement for Event: 10 Device Rental + Custom UI/UX + On Site Tech Support*, dengan level pekerjaan sebagai berikut:

- a. *10 device Rental Digital Media;*
- b. *Penelitian dan pengembangan;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 129/PKS/VMR/VIII/2022 dan No. 141/PKS/VMR/VIII/2022, masing-masing tertanggal 22 Agustus 2022 dan 31 Agustus 2022 VMR mengadakan perjanjian sehubungan dengan pembuatan dan pengembangan *Advertising: Media Placement for Dala Tagar*.

Masing-masing perjanjian tersebut berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 024/PKS/VMR0DTI/XII/2022 pada tanggal 9 Desember 2022, VMR mengadakan perjanjian dengan PT Dala Tagar Inovasi sehubungan dengan penunjukan sebagai *marketing agent* untuk memasarkan serta mencari proyek *Branding Consultant*, dengan level pekerjaan sebagai berikut:

- a. *Interactive Media Placement;*
- b. *Content Production;*
- c. *Benefits.*

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Trimitra Bangun Selaras

Berdasarkan perjanjian No. 032/PKS/VMR/II/2022 pada tanggal 11 Februari 2022, VMR mengadakan perjanjian sehubungan dengan jasa *Placement for Event: 8 Device Rental + Content Development + On Site Tech Support*, dengan level pekerjaan sebagai berikut:

- a. *8 device Rental Digital Media;*
- b. *Penelitian dan pengembangan;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

VMR

PT Dala Tagar Inovasi

Based on agreement No. 043/PKS/VMR/VII/2022 on July 25, 2022, VMR entered into agreement regarding Placement for Event: 10 Device Rental + Custom UI/UX + On Site Tech Support, with the following stages of work as follows:

- a. 10 device Rental Digital Media;
- b. Research and development;
- c. Modul development;
- d. Content production;
- e. Custom UI/UX;
- f. Staff & Technical Support.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Based on agreements No. 129/PKS/VMR/VIII/2022 and No. 141/PKS/VMR/VIII/2022, each dated on August 22, 2022 and August 31, 2022, VMR entered into agreement regarding Production and Development of Advertising: Media Placement for Dala Tagar.

Each agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Based on agreement No. 024/PKS/VMR0DTI/XII/2022 on December 9, 2022, VMR entered into agreement with PT Dala Tagar Inovasi as marketing agent to selling Branding Consultant projects, with the following stages of work as follows.

- a. *Interactive Media Placement;*
- b. *Content Production;*
- c. *Benefits.*

This agreement is valid for one (1) year. Other rights, obligations and provisions are stipulated in the agreement.

PT Trimitra Bangun Selaras

Based on agreement No. 032/PKS/VMR/II/2022 on February 11, 2022, VMR entered into agreement regarding Placement for Event: 8 Device Rental + Content Development + On Site Tech Support, with the following stages of work as follows:

- a. 8 device Rental Digital Media;
- b. Research and development;
- c. Modul development;
- d. Content production;
- e. Custom UI/UX;
- f. Staff & Technical Support.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Berdasarkan perjanjian No. 048/PKS/VMR/V/2022 pada tanggal 23 Mei 2022, VMR mengadakan perjanjian sehubungan dengan jasa *Placement for Event: 7 Device Rental + Content Development + On Site Tech Support*, dengan level pekerjaan sebagai berikut:

- a. *7 device Rental Digital Media;*
- b. *Penelitian dan pengembangan;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 114/PKS/VMR/II/2022 pada tanggal 30 Juni 2022, VMR mengadakan perjanjian sehubungan dengan jasa *Placement for Event: 5 Device Rental + Content Development + On Site Tech Support*, dengan level pekerjaan sebagai berikut:

- a. *5 device Rental Digital Media;*
- b. *Penelitian dan pengembangan;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 049/PKS/VMR/VII/2022 pada tanggal 25 Juli 2022, VMR mengadakan perjanjian sehubungan dengan jasa *Placement for Event: 8 Device Rental + Content Development + On Site Tech Support*, dengan level pekerjaan sebagai berikut:

- a. *8 device Rental Digital Media;*
- b. *Penelitian dan pengembangan;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Pada tanggal 18 Januari 2023, berdasarkan perjanjian No. 055/PKS/VMR-TBS/I/2023, VMR mengadakan perjanjian sehubungan dengan jasa *Placement for Event: 10 Device Rental + Content Development + On Site Tech Support*, dengan level pekerjaan sebagai berikut:

- a. *10 device Rental Digital Media;*
- b. *Research and Development;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Based on agreement No. 048/PKS/VMR/V/2022 on May 23, 2022, VMR entered into agreement regarding *Placement for Event: 7 Device Rental + Content Development + On Site Tech Support*, with the following stages of work as follows:

- a. *7 device Rental Digital Media;*
- b. *Research and development;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Based on agreement No. 114/PKS/VMR/II/2022 on June 30, 2022, VMR entered into agreement regarding *Placement for Event: 5 Device Rental + Content Development + On Site Tech Support*, with the following stages of work as follows:

- a. *5 device Rental Digital Media;*
- b. *Research and development;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Based on agreement No. 049/PKS/VMR/VII/2022 on July 25, 2022, VMR entered into agreement regarding *Placement for Event: 8 Device Rental + Content Development + On Site Tech Support*, with the following stages of work as follows:

- a. *8 device Rental Digital Media;*
- b. *Research and development;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

On January 18, 2023, based on agreement No. 055/PKS/VMR-TBS/I/2023, VMR entered into agreement regarding *Placement for Event: 10 Device Rental + Content Development + On Site Tech Support*, with the following stages of work as follows:

- a. *10 device Rental Digital Media;*
- b. *Research and development;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Parastar Distrindo

Pada tanggal 15 Juni 2022, VMR mengadakan perjanjian sehubungan dengan kegiatan pemasaran dan penjualan produk digital.

Perjanjian ini berlaku selama tiga (3) tahun terhitung sejak pembayaran pertama masuk tanggal 25 Mei 2022 sampai dengan 25 Mei 2025. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Pelita Dwitama Gemilang

Pada tanggal 2 Maret 2023, berdasarkan perjanjian No. 016/PKS/VMR-PDG/III/2023, VMR mengadakan perjanjian sehubungan dengan jasa *Placement for Event: 12 Device Rental + Content Development + On Site Tech Support*, dengan level pekerjaan sebagai berikut:

- a. *12 device Rental Digital Media;*
- b. *Research and Development;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Semesta Peduli Nusantara

Pada tanggal 20 Desember 2022, berdasarkan perjanjian No. 073/PKS/VMR0SPN/XII/2022, VMR mengadakan perjanjian sehubungan dengan jasa *Advertising: Media Placement for Semesta*, dengan level pekerjaan sebagai berikut:

- a. *Interactive Media Placement;*
- b. *Content Production;*
- c. *Benefits.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Pada tanggal 28 April 2023, berdasarkan perjanjian No. 052/PKS/VMR-SPN/IV/2023, VMR mengadakan perjanjian sehubungan dengan kegiatan pemasaran dan penjualan produk PT Semesta Peduli Nusantara melalui perangkat DAV milik VMR.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Sentra Makmur Sakti

Pada tanggal 17 Juli 2023, berdasarkan perjanjian No. 039/PKS/VMR-SMS/VII/2023, VMR mengadakan perjanjian dengan PT Sentra Makmur Sakti sehubungan penunjukan sebagai distributor resmi VMR untuk produk digital

Perjanjian ini berlaku selama tiga (3) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan berakhir pada 16 Juli 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Parastar Distrindo

On June 15, 2022, VMR entered into agreement regarding to marketing and digital product sales.

This agreement is valid for three (3) years from the first payment entered on May 25, 2022 until May 25, 2025. Other rights, obligations and provisions are stipulated in the agreement.

PT Pelita Dwitama Gemilang

On March 2, 2023, based on agreement No. 016/PKS/VMR-PDG/III/2023, VMR entered into agreement regarding Placement for Event: 12 Device Rental + Content Development + On Site Tech Support, with the following stages of work as follows:

- a. *12 device Rental Digital Media;*
- b. *Research and development;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Semesta Peduli Nusantara

On December 20, 2022, based on agreement No. 073/PKS/VMR0SPN/XII/2022, VMR entered into agreement regarding Advertising: Media Placement for Semesta, with the following stages of work as follows:

- a. *Interactive Media Placement;*
- b. *Content Production;*
- c. *Benefits.*

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

On April 28, 2023, based on agreement No. 052/PKS/VMR-SPN/IV/2023, VMR entered into agreement regarding to marketing and sales of PT Semesta Peduli Nusantara through DAV equipment by VMR.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Sentra Makmur Sakti

On July 17, 2023, based on agreement No. 039/PKS/VMR-SMS/VII/2023, VMR entered into agreement with PT Sentra Makmur Sakti regarding the appointment as official distributor of VMR to distribute digital products.

This agreement is valid for three (3) years from the date the agreement signed by both parties and ended on July 16, 2026. Other rights, obligations and provisions are stipulated in the agreement.

PT Sriendo Telekom

Pada tanggal 12 Desember 2022, berdasarkan perjanjian No. 041/PKS/VMR-ST/XII/2022, VMR mengadakan perjanjian sehubungan dengan kegiatan pemasaran dan penjualan produk PT Sriendo Telekom melalui perangkat DAV milik VMR, dengan *fee* transaksi sebesar 10% dari total penjualan.

Perjanjian ini berlaku selama dua (2) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Bina Bumindo Jaya

Pada tanggal 20 Maret 2023, berdasarkan perjanjian No. 053/PKS/VMR-BBJ/III/2023, VMR mengadakan perjanjian sehubungan dengan kegiatan pemasaran dan penjualan produk PT Bina Bumindo Jaya melalui perangkat DAV milik VMR, dengan *fee* transaksi sebesar 10% dari total penjualan.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Bentang Manikam Persada

Pada tanggal 17 April 2023, berdasarkan perjanjian No. 038/PKS/VMR-BMP/IV/2023, VMR mengadakan perjanjian sehubungan dengan kegiatan pemasaran dan penjualan produk PT Bentang Manikam Persada melalui perangkat DAV milik VMR, dengan *fee* transaksi sebesar 20% dari total penjualan.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Cerdas Digital Nusantara

Berdasarkan perjanjian No. 011/PKS/VMR-CDN/I/2022 pada tanggal 5 Januari 2022, VMR mengadakan perjanjian sehubungan dengan kegiatan promosi, periklanan serta transaksi penjualan produk yang mempergunakan layanan DAV.

Perjanjian ini berlaku selama dua (2) tahun dan berakhir tanggal 5 Januari 2024. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

TMM Asia Digital Inc

Berdasarkan perjanjian No. 008/PKS/VMR-TMM/I/2022 pada tanggal 7 Januari 2022, VMR mengadakan perjanjian dengan TMM Asia Digital Inc sehubungan dengan penunjukan sebagai marketing agent untuk memasarkan serta mencari proyek layanan DAV.

Perjanjian ini berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Sriendo Telekom

On December 12, 2022, based on agreement No. 041/PKS/VMR-ST/XII/2022, VMR entered into agreement regarding to marketing and sales of PT Sriendo Telekom through DAV equipment by VMR, with transaction fee amounted to 10% of total sales.

This agreement is valid for two (2) years from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Bina Bumindo Jaya

On March 20, 2023, based on agreement No. 053/PKS/VMR-BBJ/III/2023, VMR entered into agreement regarding to marketing and sales of PT Bina Bumindo Jaya through DAV equipment by VMR, with transaction fee amounted to 10% of total sales.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Bentang Manikam Persada

On April 17, 2023, based on agreement No. 038/PKS/VMR-BMP/IV/2023, VMR entered into agreement regarding to marketing and sales of PT Bentang Manikam Persada through DAV equipment by VMR, with transaction fee amounted to 20% of total sales.

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Cerdas Digital Nusantara

Based on agreement No. 011/PKS/VMR-CDN/I/2022 on January 5, 2022, VMR entered into agreement regarding to promotion event, advertising and sales product using DAV machine.

This agreement is valid for two (2) years from and will be ended on January 5, 2024. Other rights, obligations and provisions are stipulated in the agreement.

TMM Asia Digital Inc

Based on agreement No. 008/PKS/VMR-TMM/I/2022 on January 7, 2022, VMR entered into agreement with TMM Asia Digital Inc as marketing agent to advertise and find the DAV services projects.

This agreement is valid for one (1) year. Other rights, obligations and provisions are stipulated in the agreement.

PT Kwartaputra Sentra Sindo

Berdasarkan perjanjian No. 044/PKS/VMR/VI/2022 pada tanggal 23 Mei 2022, VMR mengadakan perjanjian sehubungan dengan jasa *Placement for Event: 7 Device Rental + Custom UI/UX + On Site Tech Support*, dengan level pekerjaan sebagai berikut:

- a. *7 device Rental Digital Media;*
- b. *Penelitian dan pengembangan;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 060/PKS/VMR/VI/2022 pada tanggal 20 Juni 2022, VMR mengadakan perjanjian sehubungan dengan jasa *Placement for Event: 12 Device Rental + Custom UI/UX + On Site Tech Support*, dengan level pekerjaan sebagai berikut:

- a. *10 device Rental Digital Media;*
- b. *Penelitian dan pengembangan;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

CV Jaya Abadi Ban

Berdasarkan perjanjian No. 047/PKS/VMR/XII/2021 tanggal 20 Desember 2021, VMR mengadakan perjanjian dengan CV Jaya Abadi Ban sehubungan dengan pembuatan dan pengembangan *Advertising: Media Placement for Jaya Abadi Ban*.

Addendum Perjanjian ini berlaku selama dua (2) tahun dan berakhir pada tanggal 20 Desember 2023.

PT Daner Dana Kirti

Berdasarkan perjanjian No. 061/PKS/VMR/VI/2022 tanggal 31 Mei 2022, VMR mengadakan perjanjian dengan PT Daner Dana Kirti sehubungan dengan pembuatan dan pengembangan *Advertising: Media Placement for Daner Dana Kirti*.

Addendum Perjanjian ini berlaku selama satu (1) tahun dan berakhir pada tanggal 31 Mei 2023.

PT Kwartaputra Sentra Sindo

Based on agreement No. 044/PKS/VMR/VI/2022 on May 23, 2022, VMR entered into agreement regarding Placement for Event: 7 Device Rental + Custom UI/UX + On Site Tech Support, with the following stages of work as follows:

- a. *7 device Rental Digital Media;*
- b. *Research and development;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Based on agreement No. 060/PKS/VMR/VI/2022 on June 20, 2022, VMR entered into agreement regarding Placement for Event: 12 Device Rental + Custom UI/UX + On Site Tech Support, with the following stages of work as follows:

- a. *10 device Rental Digital Media;*
- b. *Research and development;*
- c. *Modul development;*
- d. *Content production;*
- e. *Custom UI/UX;*
- f. *Staff & Technical Support.*

This agreement is valid for one (1) year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

CV Jaya Abadi Ban

Based on agreement No. 047/PKS/VMR/XII/2021 dated December 20, 2021, VMR entered into agreement with CV Jaya Abadi Ban regarding Production and Development of Advertising: Media Placement for Jaya Abadi Ban.

The addendum to this agreement is valid for two (2) years and will be ended on December 20, 2023.

PT Daner Dana Kirti

Based on agreement No. 061/PKS/VMR/VI/2022 dated May 31, 2022, VMR entered into agreement with PT Daner Dana Kirti regarding Production and Development of Advertising: Media Placement for Daner Dana Kirti.

The addendum to this agreement is valid for one (1) year and will be ended on May 31, 2023.

CV Grombsi

Berdasarkan perjanjian No. 016/PKS/VMR/VI/2022 pada tanggal 6 Juni 2022, VMR mengadakan perjanjian sehubungan dengan jasa *Advertising: Media Placement for Grombsi*, dengan level pekerjaan sebagai berikut:

- a. *Interactive Media Placement*;
- b. *Content Production*;
- c. *Benefits*.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak, yakni sampai tanggal 6 Juni 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

TAM

MAG Consultant Inc

Berdasarkan addendum perjanjian kerjasama No. 009/ADD/TAM-MAG/I/2022 tanggal 5 Januari 2022, TAM dan MAG Consultant Inc sepakat memperpanjang perjanjian kerjasama No. 003/PKS/TAM-MAG/I/2021 tanggal 6 Januari 2021 sehubungan dengan penunjukan sebagai *marketing agent* untuk memasarkan serta mencari Layanannya MINDSTORES.

Addendum perjanjian ini berlaku selama satu (1) tahun dan berakhir pada tanggal 5 Januari 2023.

Berdasarkan perjanjian kerjasama No. 009/PKS/TAM-TMM/I/2022 tanggal 7 Januari 2022, TAM mengadakan perjanjian dengan MAG Consultant Inc sehubungan dengan penunjukan sebagai *marketing agent* untuk memasarkan serta mencari Layanannya MINDSTORES.

Perjanjian ini berlaku selama satu (1) tahun dan berakhir pada tanggal 7 Januari 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Digital Jaya Agency Sdn. Bhd

Berdasarkan addendum perjanjian kerjasama No. 023/PKS/TAM-DJA/II/2023 pada tanggal 6 Januari 2023, TAM sepakat menunjuk Digital Jaya Agency Sdn. Bhd sebagai *marketing agent* untuk memasarkan proyek layanan MINDSTORES.

Addendum Perjanjian ini berlaku selama satu (1) tahun dan berakhir pada tanggal 6 Januari 2024.

PT Sembi Solusi Indonesia

Berdasarkan perjanjian No. 051/PKS/TAM/V/2022 tanggal 17 Mei 2022, TAM mengadakan perjanjian dengan PT Sembi Solusi Indonesia sehubungan dengan pembuatan *Brand Design & App Development Program*, dengan level pekerjaan sebagai berikut:

- a. *Software Platform Development*;
- b. *Design & Content Production*;
- c. *Scripting & Programming*;
- d. *Deliverable*.

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 17 Mei 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

CV Grombsi

Based on agreement No. 016/PKS/VMR/VI/2022 on June 6, 2022, VMR entered into agreement regarding Advertising: Media Placement for Grombsi, with the following stages of work as follows:

- a. Interactive Media Placement;
- b. Content Production;
- c. Benefits.

This agreement is valid for one (1) year from the date the agreement signed by both parties, until June 6, 2023. Other rights, obligations and provisions are stipulated in the agreement.

TAM

MAG Consultant Inc

Based on the addendum to the cooperation agreement No. 009/ADD/TAM-MAG/I/2022 dated January 5, 2022, TAM and MAG Consultant Inc extend the agreement No. 003/PKS/TAM-MAG/I/2021 dated January 6, 2021 in connection with the appointment of MAG Consultant Inc as marketing agent to market and find MINDSTORES services.

The addendum to this agreement is valid for one (1) year and will be ended on January 5, 2023.

Based on cooperation agreement No. 009/PKS/TAM-TMM/I/2022 dated January 7, 2022, TAM entered into agreement with MAG Consultant Inc as marketing agent to market and find MINDSTORES services.

This agreement is valid for one (1) year and will be ended on January 7, 2023. Other rights, obligations and provisions are stipulated in the agreement.

Digital Jaya Agency Sdn. Bhd

Based on addendum of agreement No. 023/PKS/TAM-DJA/II/2023 dated January 6, 2023, TAM agreed to choose Digital Jaya Agency Sdn. Bhd as marketing agent to market MINDSTORES services.

The addendum to this agreement is valid for one (1) year and will be ended on January 6, 2024.

PT Sembi Solusi Indonesia

Based on agreement No. 051/PKS/TAM/V/2022 dated May 17, 2022, TAM entered into agreement with PT Sembi Solusi Indonesia regarding the creation Brand Design & App Development Program, with the following stages of work as follows:

- a. Software Platform Development;
- b. Design & Content Production;
- c. Scripting & Programming;
- d. Deliverable.

This agreement is valid for one (1) year from and will be ended on May 17, 2023. Other rights, obligations and provisions are stipulated in the agreement.

Berdasarkan perjanjian No. 0124/PKS/TAM/VIII/2022 tanggal 15 Agustus 2022, TAM mengadakan perjanjian dengan PT Sembi Solusi Indonesia sehubungan dengan jasa *Web Development Program and 12 months Maintenance*, dengan level pekerjaan sebagai berikut:

- a. *Material, Evaluation, and Examination Web Development;*
- b. *E-Appraisal Web Development;*
- c. *Reporting A-Learning and E-Appraisal Web Development;*
- d. *Policy Web Development;*
- e. *Website Interface Design;*
- f. *Technical Development;*
- g. *Post Development.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 17 Mei 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Pada tanggal 1 September 2023, TAM mengadakan perjanjian dengan PT Sembi Solusi Indonesia sehubungan dengan pembuatan *App Development Program*, dengan level pekerjaan sebagai berikut:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 1 September 2024. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Pelita Dwitama Gemilang

Berdasarkan perjanjian No. 086/PKS/TAM-PDG/II/2023 tanggal 27 Februari 2023, TAM mengadakan perjanjian dengan PT Pelita Dwitama Gemilang sehubungan dengan jasa *Web Development Program and 12 months Maintenance*, dengan level pekerjaan sebagai berikut:

- a. *Material, Evaluation, and Examination Web Development;*
- b. *E-Appraisal Web Development;*
- c. *Reporting A-Learning and E-Appraisal Web Development;*
- d. *Policy Web Development;*
- e. *Website Interface Design;*
- f. *Technical Development;*
- g. *Post Development.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 27 Februari 2024. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Kazan Teknologi Makmur

Berdasarkan perjanjian No. 113/PKS/TAM/VI/2022 tanggal 30 Juni 2022, TAM mengadakan perjanjian dengan PT Kazan Teknologi Makmur sehubungan dengan pembuatan *Web & App Development Program (Set Up Procurement Platform)*, dengan level pekerjaan sebagai berikut:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 30 Juni 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Based on agreement No. 0124/PKS/TAM/VIII/2022 dated August 15, 2022, TAM entered into agreement with PT Sembi Solusi Indonesia regarding the *Web Development Program and 12 months Maintenance services*, with the following stages of work as follows:

- a. *Material, Evaluation, and Examination Web Development;*
- b. *E-Appraisal Web Development;*
- c. *Reporting A-Learning and E-Appraisal Web Development;*
- d. *Policy Web Development;*
- e. *Website Interface Design;*
- f. *Technical Development;*
- g. *Post Development.*

This agreement is valid for one (1) year from and will be ended on May 17, 2023. Other rights, obligations and provisions are stipulated in the agreement.

On September 1, 2023, TAM entered into agreement with PT Sembi Solusi Indonesia regarding the development of *App Development Program*, with the following stages of work as follows:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

This agreement is valid for one (1) year from and will be ended on September 1, 2024. Other rights, obligations and provisions are stipulated in the agreement.

PT Pelita Dwitama Gemilang

Based on agreement No. 086/PKS/TAM-PDG/II/2023 dated February 27, 2023, TAM entered into agreement with PT Pelita Dwitama Gemilang regarding the *Web Development Program and 12 months Maintenance services*, with the following stages of work as follows:

- a. *Material, Evaluation, and Examination Web Development;*
- b. *E-Appraisal Web Development;*
- c. *Reporting A-Learning and E-Appraisal Web Development;*
- d. *Policy Web Development;*
- e. *Website Interface Design;*
- f. *Technical Development;*
- g. *Post Development.*

This agreement is valid for one (1) year from and will be ended on February 27, 2024. Other rights, obligations and provisions are stipulated in the agreement.

PT Kazan Teknologi Makmur

Based on agreement No. 113/PKS/TAM/VI/2022 dated June 30, 2022, TAM entered into agreement with PT Kazan Teknologi Makmur regarding the creation *Web & App Development Program (Set up Procurement Platform)*, with the following stages of work as follows:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

This agreement is valid for one (1) year from and will be ended on June 30, 2023. Other rights, obligations and provisions are stipulated in the agreement.

Berdasarkan perjanjian No. 013/PKS/TAM-KTM/IV/2023 tanggal 6 April 2023, TAM mengadakan perjanjian dengan PT Kazan Teknologi Makmur sehubungan dengan jasa *Web Development Program and 6 months Maintenance (Advertising)*, dengan *level* pekerjaan sebagai berikut:

- a. *Material, Evaluation, and Examination Web Development;*
- b. *E-Appraisal Web Development;*
- c. *Reporting A-Learning and E-Appraisal Web Development;*
- d. *Policy Web Development;*
- e. *12 (twelve) months Maintenance;*
- f. *Website Interface Design;*
- g. *Technical Development;*
- h. *Post Development.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 6 April 2024. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 018/PKS/TAM-KTM/VIII/2023 tanggal 6 Juli 2023, TAM mengadakan perjanjian dengan PT Kazan Teknologi Makmur sehubungan dengan pembuatan dan pengembangan *App Development Program (Set Up Procurement Platform)*, dengan *level* pekerjaan sebagai berikut:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 6 Juli 2024. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Trimitra Bangun Selaras

Berdasarkan perjanjian No. 019/PKS/TAM/III/2022 tanggal 11 Maret 2022, TAM mengadakan perjanjian dengan PT Trimitra Bangun Selaras sehubungan dengan pembuatan *App Development Program (Set Up Procurement Platform)*, dengan *level* pekerjaan sebagai berikut:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 11 Maret 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Based on agreement No. 013/PKS/TAM-KTM/IV/2023 dated April 6, 2023, TAM entered into agreement with PT Kazan Teknologi Makmur regarding the *Web Development Program and 6 months Maintenance (Advertising)* services, with the following stages of work as follows:

- a. *Material, Evaluation, and Examination Web Development;*
- b. *E-Appraisal Web Development;*
- c. *Reporting A-Learning and E-Appraisal Web Development;*
- d. *Policy Web Development;*
- e. *12 (twelve) months Maintenance;*
- f. *Website Interface Design;*
- g. *Technical Development;*
- h. *Post Development.*

This agreement is valid for one (1) year from and will be ended on April 6, 2024. Other rights, obligations and provisions are stipulated in the agreement.

Based on agreement No. 018/PKS/TAM-KTM/VIII/2023 dated July 6, 2023, TAM entered into agreement with PT Kazan Teknologi Makmur regarding the creation and development of *App Development Program (Set up Procurement Platform)*, with the following stages of work as follows:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

This agreement is valid for one (1) year from and will be ended on July 6, 2024. Other rights, obligations and provisions are stipulated in the agreement.

PT Trimitra Bangun Selaras

Based on agreement No. 019/PKS/TAM/III/2022 dated March 11, 2022, TAM entered into agreement with PT Trimitra Bangun Selaras regarding the creation *App Development Program (Set Up Procurement Platform)*, with the following stages of work as follows:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

This agreement is valid for one (1) year from and will be ended on March 11, 2023. Other rights, obligations and provisions are stipulated in the agreement.

Pada 20 Januari 2023, berdasarkan perjanjian No. 063/PKS/TAM-TBS/I/2023, TAM mengadakan perjanjian dengan PT Trimitra Bangun Selaras sehubungan dengan jasa *Web Development Program* dengan level pekerjaan sebagai berikut:

- a. *Material, Evaluation, and Examination Web Development Design & Content Production;*
- b. *E-Appraisal Web Development;*
- c. *Reporting A-Learning and E-Appraisal Web Development;*
- d. *Policy Web Development;*
- e. *Website Interface Design;*
- f. *Technical Development;*
- g. *Post Development.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 20 Januari 2024. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

CV Karya Anugerah Lestari

Berdasarkan perjanjian No. 008/PKS/TAM-KAL/IV/2023 tanggal 3 April 2023, TAM mengadakan perjanjian dengan CV Karya Anugerah Lestari sehubungan dengan pembuatan *App Development Program (Set Up Procurement Platform)*, dengan level pekerjaan sebagai berikut:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 3 April 2024. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Semesta Peduli Nusantara

Berdasarkan perjanjian No. 003/PKS/TAM/VI/2022 tanggal 2 Juni 2022, TAM mengadakan perjanjian dengan PT Semesta Peduli Nusantara sehubungan dengan pembuatan *Brand & App Development Program (Set Up Procurement Platform)*, dengan level pekerjaan sebagai berikut:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 2 Juni 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 151/PKS/TAM/X/2022 tanggal 28 Oktober 2022, TAM mengadakan perjanjian dengan PT Semesta Peduli Nusantara sehubungan dengan pembuatan *Brand & App Development Program (Set Up Procurement Platform)*, dengan level pekerjaan sebagai berikut:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 28 Oktober 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

On January 20, 2023, based on agreement No. 063/PKS/TAM-TBS/I/2023, TAM entered into agreement with PT Trimitra Bangun Selaras regarding to the *Web Development Program* services, with the following stages of work as follows:

- a. *Material, Evaluation, and Examination Web Development Design & Content Production;*
- b. *E-Appraisal Web Development;*
- c. *Reporting A-Learning and E-Appraisal Web Development;*
- d. *Policy Web Development;*
- e. *Website Interface Design;*
- f. *Technical Development;*
- g. *Post Development.*

This agreement is valid for one (1) year from and will be ended on January 20, 2024. Other rights, obligations and provisions are stipulated in the agreement.

CV Karya Anugerah Lestari

Based on agreement No. 008/PKS/TAM-KAL/IV/2023 dated April 3, 2023, TAM entered into agreement with CV Karya Anugerah Lestari regarding the creation *App Development Program (Set Up Procurement Platform)*, with the following stages of work as follows:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

This agreement is valid for one (1) year from and will be ended on April 3, 2024. Other rights, obligations and provisions are stipulated in the agreement.

PT Semesta Peduli Nusantara

Based on agreement No. 003/PKS/TAM/VI/2022 dated June 2, 2022, TAM entered into agreement with PT Semesta Peduli Nusantara regarding the creation *Brand & App Development Program (Set Up Procurement Platform)*, with the following stages of work as follows:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

This agreement is valid for one (1) year from and will be ended on June 2, 2023. Other rights, obligations and provisions are stipulated in the agreement.

Based on agreement No. 151/PKS/TAM/X/2022 dated October 28, 2022, TAM entered into agreement with PT Semesta Peduli Nusantara regarding the creation *Brand & App Development Program (Set Up Procurement Platform)*, with the following stages of work as follows:

- a. *Software Platform Development;*
- b. *Design & Content Production;*
- c. *Scripting & Programming;*
- d. *Deliverable.*

This agreement is valid for one (1) year from and will be ended on October 28, 2023. Other rights, obligations and provisions are stipulated in the agreement.

CV Grombsi

Berdasarkan perjanjian No. 053/PKS/TAM/VI/2022 tanggal 15 Juni 2022, TAM mengadakan perjanjian dengan CV Grombsi sehubungan dengan pembuatan *Web Development Program and 6 months Maintenance*, dengan level pekerjaan sebagai berikut:

- a. *Material, Evaluation and Examination Web Development;*
- b. *E-Appraisal Web Development;*
- c. *Reporting A-Learning and E-Appraisal Web Development;*
- d. *Policy Web Development;*
- e. *6 (six) months Maintenance;*
- f. *Website Interface Design;*
- g. *Technical Development;*
- h. *Post Development.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 15 Juni 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

MNR

PT Dian Komunikasi

Berdasarkan perjanjian No. 053/PKS/MINAR/III/2022 tanggal 21 Maret 2022, MNR mengadakan perjanjian dengan PT Dian Komunikasi sehubungan dengan kerjasama untuk *Sponsorship Game* MINAR, dengan level pekerjaan sebagai berikut:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Quiz Interaction.*

Perjanjian ini berlaku selama satu (2) tahun dan berakhir tanggal 21 Maret 2024. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 005/PKS/MINAR/III/2022 tanggal 2 Maret 2022, MNR mengadakan perjanjian dengan PT Dian Komunikasi sehubungan dengan kerjasama untuk *Sponsorship Game* MINAR, dengan level pekerjaan sebagai berikut:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Quiz Interaction.*

Perjanjian ini berlaku selama satu (2) tahun dan berakhir tanggal 2 Maret 2024. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 105/PKS/MINAR/VI/2022 tanggal 27 Juni 2022, MNR mengadakan perjanjian dengan PT Dian Komunikasi sehubungan dengan kerjasama untuk *Sponsorship Game* MINAR, dengan level pekerjaan sebagai berikut:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Quiz Interaction.*

Perjanjian ini berlaku selama satu (2) tahun dan berakhir tanggal 27 Juni 2024. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

CV Grombsi

Based on agreement No. 053/PKS/TAM/VI/2022 dated June 15, 2022, TAM entered into agreement with CV Grombsi regarding the creation *Web Development Program and 6 months Maintenance*, with the following stages of work as follows:

- a. *Material, Evaluation and Examination Web Development;*
- b. *E-Appraisal Web Development;*
- c. *Reporting A-Learning and E-Appraisal Web Development;*
- d. *Policy Web Development;*
- e. *6 (six) months Maintenance;*
- f. *Website Interface Design;*
- g. *Technical Development;*
- h. *Post Development.*

This agreement is valid for one (1) year from and will be ended on June 15, 2023. Other rights, obligations and provisions are stipulated in the agreement.

MNR

PT Dian Komunikasi

Based on agreement No. 053/PKS/MINAR/III/2022 dated March 21, 2022, MNR entered into agreement with PT Dian Komunikasi regarding the cooperation of *MINAR Sponsorship Game*, with the following stages of work as follows:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Quiz Interaction.*

This agreement is valid for one (2) years from and will be ended on March 21, 2024. Other rights, obligations and provisions are stipulated in the agreement.

Based on agreement No. 005/PKS/MINAR/III/2022 dated March 2, 2022, MNR entered into agreement with PT Dian Komunikasi regarding the cooperation of *MINAR Sponsorship Game*, with the following stages of work as follows:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Quiz Interaction.*

This agreement is valid for one (2) years from and will be ended on March 2, 2024. Other rights, obligations and provisions are stipulated in the agreement.

Based on agreement No. 105/PKS/MINAR/VI/2022 dated June 27, 2022, MNR entered into agreement with PT Dian Komunikasi regarding the cooperation of *MINAR Sponsorship Game*, with the following stages of work as follows:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Quiz Interaction.*

This agreement is valid for one (2) years from and will be ended on June 27, 2024. Other rights, obligations and provisions are stipulated in the agreement.

PT Bentang Manikam Persada

Berdasarkan perjanjian No. 115/PKS/MNR-BMP/XII/2022 tanggal 30 Desember 2022, MNR mengadakan perjanjian dengan PT Bentang Manikam Persada sehubungan dengan kerjasama untuk mempromosikan merk dagang PT Bentang Manikam Persada kepada para pengguna Aplikasi MINAR,

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 30 Desember 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Btari Eka Lentera Komunika

Berdasarkan perjanjian No. 104/PKS/MNR-BELK/XII/2022 tanggal 29 Desember 2022, MNR mengadakan perjanjian dengan PT Btari Eka Lentera Komunika sehubungan dengan kerjasama untuk mempromosikan merk dagang PT Btari Eka Lentera Komunika kepada para pengguna Aplikasi MINAR,

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 29 Desember 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Pelita Dwitama Gemilang

Berdasarkan perjanjian No. 074/PKS/MNR-PDG/II/2023 tanggal 17 Februari 2023, MNR mengadakan perjanjian dengan PT Pelita Dwitama Gemilang sehubungan dengan kerjasama untuk mempromosikan merk dagang PT Pelita Dwitama Gemilang kepada para pengguna Aplikasi MINAR,

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 17 Februari 2024. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Sembi Solusi Indonesia

Berdasarkan perjanjian No. 084/PKS/MINAR/III/2022 tanggal 31 Maret 2022, MNR mengadakan perjanjian dengan PT Sembi Solusi Indonesia sehubungan dengan kerjasama untuk *Sponsorship Game* MINAR, dengan level pekerjaan sebagai berikut:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Minar Sosmed;*
- e. *Quiz Interaction.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 31 Maret 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 062/PKS/MINAR/V/2022 tanggal 31 Mei 2022, MNR mengadakan perjanjian dengan PT Sembi Solusi Indonesia sehubungan dengan kerjasama untuk *Sponsorship Game* MINAR, dengan level pekerjaan sebagai berikut:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Quiz Interaction.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 31 Mei 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Bentang Manikam Persada

Based on agreement No. 115/PKS/MNR-BMP/XII/2022 dated December 30, 2022, MNR entered into agreement with PT Bentang Manikam Persada regarding the activity of promoting the PT Bentang Manikam Persada trademark to users of the MINAR Application.

This agreement is valid for one (1) year from and will be ended on December 30, 2023. Other rights, obligations and provisions are stipulated in the agreement.

PT Btari Eka Lentera Komunika

Based on agreement No. 104/PKS/MNR-BELK/XII/2022 dated December 29, 2022, MNR entered into agreement with PT Btari Eka Lentera Komunika regarding the activity of promoting the PT Btari Eka Lentera Komunika trademark to users of the MINAR Application.

This agreement is valid for one (1) year from and will be ended on December 29, 2023. Other rights, obligations and provisions are stipulated in the agreement.

PT Pelita Dwitama Gemilang

Based on agreement No. 074/PKS/MNR-PDG/II/2023 dated February 17, 2023, MNR entered into agreement with PT Pelita Dwitama Gemilang regarding the activity of promoting the PT Pelita Dwitama Gemilang trademark to users of the MINAR Application.

This agreement is valid for one (1) year from and will be ended on February 17, 2024. Other rights, obligations and provisions are stipulated in the agreement.

PT Sembi Solusi Indonesia

Based on agreement No. No. 084/PKS/MINAR/III/2022 dated March 31, 2022, MNR entered into agreement with PT Sembi Solusi Indonesia regarding the cooperation of MINAR Sponsorship Game, with the following stages of work as follows:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Minar Sosmed;*
- e. *Quiz Interaction.*

This agreement is valid for one (1) year from and will be ended on March 31, 2023. Other rights, obligations and provisions are stipulated in the agreement.

Based on agreement No. No. 062/PKS/MINAR/V/2022 dated May 31, 2022, MNR entered into agreement with PT Sembi Solusi Indonesia regarding the cooperation of MINAR Sponsorship Game, with the following stages of work as follows:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Quiz Interaction.*

This agreement is valid for one (1) year from and will be ended on May 31, 2023. Other rights, obligations and provisions are stipulated in the agreement.

PT Komputindo Makmur Sejahtera

Berdasarkan perjanjian No. 101/PKS/MINAR/VII/2022 tanggal 29 Juli 2022, MNR mengadakan perjanjian dengan PT Komputindo Makmur Sejahtera sehubungan dengan kegiatan mempromosikan merk dagang PT Komputindo Makmur Sejahtera kepada para pengguna Aplikasi MINAR, dengan level pekerjaan sebagai berikut:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Minar Sosmed;*
- e. *Quiz Interaction.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 29 Juli 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 002/PKS/MINAR/VII/2022 tanggal 1 Agustus 2022, MNR mengadakan perjanjian dengan PT Komputindo Makmur Sejahtera sehubungan dengan kegiatan mempromosikan merk dagang PT Komputindo Makmur Sejahtera kepada para pengguna Aplikasi MINAR, dengan level pekerjaan sebagai berikut:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Quiz Interaction.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 1 Agustus 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 027/PKS/MINAR/XI/2022 tanggal 16 November 2022, MNR mengadakan perjanjian dengan PT Komputindo Makmur Sejahtera sehubungan dengan kegiatan mempromosikan merk dagang PT Komputindo Makmur kepada para pengguna Aplikasi MINAR, dengan level pekerjaan sebagai berikut:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Quiz Interaction.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 16 November 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Dala Tagar Inovasi

Berdasarkan perjanjian No. 005/PKS/MINAR/VIII/2022 tanggal 2 Agustus 2022, MNR mengadakan perjanjian dengan PT Dala Tagar Inovasi sehubungan dengan kegiatan *sponsorship game*, dengan level pekerjaan sebagai berikut:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Minar Sosmed;*
- e. *Quiz Interaction.*

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 2 Agustus 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Komputindo Makmur Sejahtera

Based on agreement No. 101/PKS/MINAR/VII/2022 dated July 29, 2022, MNR entered into agreement with PT Komputindo Makmur Sejahtera regarding the activity of promoting the PT Komputindo Makmur Sejahtera trademark to users of the MINAR Application, with the following stages of work as follows:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Minar Sosmed;*
- e. *Quiz Interaction.*

This agreement is valid for one (1) year from and will be ended on July 29, 2023. Other rights, obligations and provisions are stipulated in the agreement.

Based on agreement No. 002/PKS/MINAR/VII/2022 dated August 1, 2022, MNR entered into agreement with PT Komputindo Makmur Sejahtera regarding the activity of promoting the PT Komputindo Makmur Sejahtera trademark to users of the MINAR Application, with the following stages of work as follows:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Quiz Interaction.*

This agreement is valid for one (1) year from and will be ended on August 1, 2023. Other rights, obligations and provisions are stipulated in the agreement.

Based on agreement No. 027/PKS/MINAR/XI/2022 dated November 16, 2022, MNR entered into agreement with PT Komputindo Makmur Sejahtera regarding the activity of promoting the PT Komputindo Makmur Sejahtera trademark to users of the MINAR Application, with the following stages of work as follows:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Quiz Interaction.*

This agreement is valid for one (1) year from and will be ended on November 16, 2023. Other rights, obligations and provisions are stipulated in the agreement.

PT Dala Tagar Inovasi

Based on agreement No. 005/PKS/MINAR/VIII/2022 dated August 2, 2022, MNR entered into agreement with PT Dala Tagar Inovasi regarding the creation game sponsorship activities, with the following stages of work as follows:

- a. *Creative Production;*
- b. *Platform Customization;*
- c. *Platform License;*
- d. *Minar Sosmed;*
- e. *Quiz Interaction.*

This agreement is valid for one (1) year from and will be ended on August 2, 2023. Other rights, obligations and provisions are stipulated in the agreement.

Berdasarkan perjanjian No. 039/PKS/MINAR/XI/2022 tanggal 18 November 2022, MNR mengadakan perjanjian dengan PT Dala Tagar Inovasi sehubungan dengan kegiatan *sponsorship game*, dengan *level* pekerjaan sebagai berikut:

- a. *Creative Production*;
- b. *Platform Customization*;
- c. *Platform License*;
- d. *Quiz Interaction*.

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 18 November 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

CV Grombsi

Berdasarkan perjanjian No. 088/PKS/MNRGROMBSI/XII/2022 tanggal 22 Desember 2022, MNR mengadakan perjanjian dengan CV Grombsi sehubungan dengan kegiatan mempromosikan merk dagang CV Grombsi kepada para pengguna Aplikasi MINAR.

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 22 Desember 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 014/PKS/MINAR/VIII/2022 tanggal 8 Agustus 2022, MNR mengadakan perjanjian dengan CV Grombsi sehubungan dengan kegiatan mempromosikan merk dagang CV Grombsi kepada para pengguna Aplikasi MINAR, dengan *level* pekerjaan sebagai berikut:

- a. *Creative Production*;
- b. *Platform Customization*;
- c. *Platform License*;
- d. *Quiz Interaction*.

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 8 Agustus 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Berdasarkan perjanjian No. 067/PKS/MINAR/XI/2022 tanggal 25 November 2022, MNR mengadakan perjanjian dengan CV Grombsi sehubungan dengan kegiatan mempromosikan merk dagang CV Grombsi kepada para pengguna Aplikasi MINAR, dengan *level* pekerjaan sebagai berikut:

- a. *Creative Production*;
- b. *Platform Customization*;
- c. *Platform License*;
- d. *Quiz Interaction*.

Perjanjian ini berlaku selama satu (1) tahun dan berakhir tanggal 8 Agustus 2023. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Andakala Digital Solusi

Berdasarkan perjanjian kerjasama No. 002/PKS/ADS-MNR/VII/2023 tanggal 3 Juli 2023, MNR mengadakan perjanjian kerjasama dengan PT Andakala Digital Solusi sehubungan dengan kerjasama layanan yang disediakan PT Andakala Digital Solusi yang memungkinkan MNR untuk mengirimkan informasi dan promosi kepada pengguna. Perjanjian ini berlaku selama satu (1) tahun.

Based on agreement No. 039/PKS/MINAR/XI/2022 dated November 18, 2022, MNR entered into agreement with PT Dala Tagar Inovasi regarding the creation game sponsorship activities, with the following stages of work as follows:

- a. *Creative Production*;
- b. *Platform Customization*;
- c. *Platform License*;
- d. *Quiz Interaction*.

This agreement is valid for one (1) year from and will be ended on November 18, 2023. Other rights, obligations and provisions are stipulated in the agreement.

CV Grombsi

Based on agreement No. 088/PKS/MNRGROMBSI/XII/2022 dated December 22, 2022, MNR entered into agreement with CV Grombsi regarding the activity of promoting the CV Grombsi trademark to users of the MINAR Application.

This agreement is valid for one (1) year from and will be ended on December 22, 2023. Other rights, obligations and provisions are stipulated in the agreement.

Based on agreement No. 014/PKS/MINAR/VIII/2022 dated August 8, 2022, MNR entered into agreement with CV Grombsi regarding the activity of promoting the CV Grombsi trademark to users of the MINAR Application, with the following stages of work as follows:

- a. *Creative Production*;
- b. *Platform Customization*;
- c. *Platform License*;
- d. *Quiz Interaction*.

This agreement is valid for one (1) year from and will be ended on August 8, 2023. Other rights, obligations and provisions are stipulated in the agreement.

Based on agreement No. 067/PKS/MINAR/XI/2022 dated November 25, 2022, MNR entered into agreement with CV Grombsi regarding the activity of promoting the CV Grombsi trademark to users of the MINAR Application, with the following stages of work as follows:

- a. *Creative Production*;
- b. *Platform Customization*;
- c. *Platform License*;
- d. *Quiz Interaction*.

This agreement is valid for one (1) year from and will be ended on August 8, 2023. Other rights, obligations and provisions are stipulated in the agreement.

PT Andakala Digital Solusi

Based on the cooperation agreement No. 002/PKS/ADS-MNR/VII/2023 dated July 3, 2023, MNR entered into a collaboration agreement with PT Andakala Digital Solusi in connection with the collaboration of services provided by PT Andakala Digital Solusi which allows MNR to send information and promotions to users. This agreement is valid for one (1) year.

MIM

PT Sanghiang Perkasa

Berdasarkan perjanjian No. 001/PKS/MIM_SP/II/2023 tanggal 2 Maret 2023, MIM mengadakan perjanjian dengan PT Sanghiang Perkasa sehubungan dengan pengembangan teknologi *Metaverse* dengan level pekerjaan sebagai berikut:

- a. *Discovery stage*;
- b. *Design stage*;
- c. *Development stage*.

Perjanjian ini berlaku selama empat (4) tahun terhitung sejak tanggal 1 Oktober 2022 dan berakhir pada tanggal 31 Oktober 2026. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Gemini Teknologi Indonesia

Pada tanggal 27 September 2022, berdasarkan perjanjian No. 017/B/PKS/VIII/2022, MIM mengadakan kerjasama dengan PT Gemini Teknologi Indonesia sehubungan dengan pengembangan *blockchain* guna menunjang kegiatan bisnis MIM, dengan *level* pekerjaan sebagai berikut:

- a. *Kick-off*;
- b. *MVP*;
- c. *Alpha Class Network*;
- d. *Retensi*.

Perjanjian ini berlaku selama dua puluh (20) bulan. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Mekari Talenta

Pada tanggal 23 Mei 2023, berdasarkan perjanjian No. 4523/SF/MSN/V/2023, MIM mengadakan kerjasama dengan PT Mekari Talenta sehubungan dengan penyediaan perangkat lunak berbasis *cloud* yang akan digunakan oleh MIM.

Perjanjian ini berlaku selama satu (1) tahun terhitung sejak tanggal 22 Juni 2023 dan berakhir pada 21 Juni 2024. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

JPI

Rainbow Payment

Berdasarkan perjanjian No. 0172/JPI-VIII/2022 tanggal 15 Februari 2022, Jendela Pulsa Indonesia mengadakan perjanjian kerjasama sehubungan dengan layanan isi ulang pulsa dan pembayaran tagihan, dengan level pekerjaan sebagai berikut:

- a. *Availability*;
- b. *Response Time*;
- c. *Scalability*;
- d. *Realibility*;
- e. *Maintenance*;
- f. *Responsibility*.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

MIM

PT Sanghiang Perkasa

Based on agreement No. 001/PKS/MIM_SP/II/2023 dated March 2, 2023, MIM entered into agreement with PT Sanghiang Perkasa regarding to the development of *Metaverse* technologies, with the following stages of work as follows:

- a. *Discovery stage*;
- b. *Design stage*;
- c. *Development stage*.

This agreement is valid for four (4) years started from October 1, 2022 and will be ended on October 31, 2026. Other rights, obligations and provisions are stipulated in the agreement.

PT Gemini Teknologi Indonesia

On September 27, 2022, based on agreement No. 017/B/PKS/VIII/2022, MIM entered into the cooperation with PT Gemini Teknologi Indonesia regarding to the development of *blockchain* to support business activities of MIM, with the following stages of work as follows:

- a. *Kick-off*;
- b. *MVP*;
- c. *Alpha Class Network*;
- d. *Retensi*.

This agreement is valid for twenty (20) months. Other rights, obligations and provisions are stipulated in the agreement.

PT Mekari Talenta

On May 23, 2023, based on agreement No. 4523/SF/MSN/V/2023, MIM entered into the cooperation with PT Mekari Talenta regarding to the procurement softwares basis on *cloud* that will be used by MIM

This agreement is valid for one (1) year started from June 22, 2023 and will be ended on June 21, 2024. Other rights, obligations and provisions are stipulated in the agreement.

JPI

Rainbow Payment

Based on agreement No. 0172/JPI-VIII/2022 dated February 15, 2022, Jendela Pulsa Indonesia entered into a cooperation agreement regarding the service of top up phone credit voucher and billing payment, with the following stages of work as follows:

- a. *Availability*;
- b. *Response Time*;
- c. *Scalability*;
- d. *Realibility*;
- e. *Maintenance*;
- f. *Responsibility*.

This agreement is valid for 1 year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

Perjanjian tersebut telah diperpanjang pada tanggal 15 Agustus 2023 melalui perjanjian No. 0002/JPI-VIII/2023 dan berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Madinah Multimedia Telekomunikasi

Pada 23 Maret 2022, JPI mengadakan perjanjian dengan Madinah Multimedia No. 0092/JPI-III/2022 sehubungan dengan jasa layanan isi ulang pulsa dan pembayaran tagihan, dengan ruang lingkup pekerjaan sebagai berikut:

- a. *Availability;*
- b. *Response Time;*
- c. *Scalability;*
- d. *Realibility;*
- e. *Maintenance;*
- f. *Responsibility.*

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Perjanjian tersebut telah diperpanjang pada tanggal 24 Maret 2023 melalui perjanjian No. 0003/JPI-III/2023 dan berlaku selama satu (1) tahun. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Sriendo Telekom

Pada tanggal 3 Januari 2022, JPI mengadakan perjanjian dengan PT Sriendo Telekom sehubungan dengan pinjaman dana hingga total maksimal pinjaman senilai Rp6.000.000.000 yang akan dicairkan sesuai dengan kebutuhan oleh PT Sriendo Telekom.

Perjanjian ini berlaku selama 1 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

Perjanjian tersebut telah diperpanjang pada tanggal 3 Januari 2023 dan berlaku selama 1 tahun, berakhir pada 3 Januari 2024. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Finnet Indonesia

Berdasarkan perjanjian No. 0010/JPI-II/2023 tanggal 2 Januari 2023, JPI mengadakan perjanjian kerjasama dengan PT Finnet Indonesia sehubungan dengan pembelian produk prabayar Telkomsel untuk didistribusikan kepada pelanggan.

Perjanjian ini berlaku selama satu (1) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak dan akan diperpanjang secara otomatis. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

The agreement has been extended on August 15, 2023 through the agreement No. 0002/JPI-VIII/2023 and valid for one (1) year. Other rights, obligations and provisions are stipulated in the agreement.

Madinah Multimedia Telekomunikasi

On March 23, 2022, JPI entered into agreement with Madinah Multimedia No. 0092/JPI-III/2022 regarding to the service of phone credit voucher top up and billing payment, which includes as follows:

- a. *Availability;*
- b. *Response Time;*
- c. *Scalability;*
- d. *Realibility;*
- e. *Maintenance;*
- f. *Responsibility.*

This agreement is valid for 1 year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

The agreement has been extended on 24 Maret, 2023 through the agreement No. 0003/JPI-III/2023 and valid for one (1) year. Other rights, obligations and provisions are stipulated in the agreement.

PT Sriendo Telekom

On January 3, 2022, JPI entered into agreement with PT Sriendo Telekom regarding loan funds up to a maximum total loan of Rp6,000,000,000 which will be disbursed according to the needs of PT Sriendo Telekom.

This agreement is valid for 1 year from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

The agreement has been extended on January 3, 2023 and valid for one (1) year, ended on January 3, 2024. Other rights, obligations and provisions are stipulated in the agreement.

PT Finnet Indonesia

Based on the agreement No. 0010/JPI-II/2023 dated January 2, 2023, JPI entered into the agreement with PT Finnet Indonesia regarding to the purchase of prepaid Telkomsel products to distribute to the customers.

This agreement is valid for one (1) year from the date the agreement signed by both parties and will be automatically extended. Other rights, obligations and provisions are stipulated in the agreement.

HAM

PT Sentral Niaga Anugerah

Pada 29 Agustus 2022, HAM mengadakan perjanjian dengan PT Sentra Niaga Anugerah sehubungan dengan kerjasama "Distribusi dan Pengembangan Aplikasi Pemesanan Produk".

Perjanjian ini berlaku selama 2 tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

PT Ramalindo Mega Express

Pada 6 Maret 2023, HAM mengadakan perjanjian dengan PT Ramalindo Mega Express sehubungan dengan kerjasama "Distribusi dan Pengembangan Aplikasi Pemesanan Produk".

Perjanjian ini berlaku selama dua (2) tahun sejak tanggal perjanjian ditandatangani oleh kedua belah pihak. Hak dan kewajiban serta ketentuan lainnya diatur di dalam perjanjian.

33. Standar Akuntansi Keuangan Baru

Perubahan PSAK

Diterapkan pada tahun 2023

Penerapan standar akuntansi keuangan revisi berikut, yang berlaku efektif 1 Januari 2023, relevan bagi Grup namun tidak menyebabkan perubahan material terhadap jumlah-jumlah yang dilaporkan dalam laporan keuangan konsolidasian:

- Amendemen PSAK 1, "Penyajian Laporan Keuangan": Pengungkapan Kebijakan Akuntansi yang Mengubah Istilah "Signifikan" menjadi "Material" dan Memberi Penjelasan mengenai Kebijakan Akuntansi Material

Amendemen ini memberikan panduan dan contoh untuk membantu entitas menerapkan pertimbangan materialitas dalam pengungkapan kebijakan akuntansi. Amendemen tersebut bertujuan untuk membantu entitas menyediakan pengungkapan kebijakan akuntansi yang lebih berguna dengan mengganti persyaratan untuk mengungkapkan kebijakan akuntansi 'signifikan' entitas dengan persyaratan untuk mengungkapkan kebijakan akuntansi 'material' entitas dan menambahkan panduan tentang bagaimana entitas menerapkan konsep materialitas dalam membuat keputusan tentang pengungkapan kebijakan akuntansi.

HAM

PT Sentral Niaga Anugerah

On August 29, 2022, HAM entered into an agreement with PT Sentra Niaga Anugerah in connection with the "Distribution and Product Ordering Application Development" service.

This agreement is valid for 2 years from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

PT Ramalindo Mega Express

On March 6, 2023, HAM entered into an agreement with PT Ramalindo Mega Express in connection with the "Distribution and Product Ordering Application Development" service.

This agreement is valid for two (2) years from the date the agreement signed by both parties. Other rights, obligations and provisions are stipulated in the agreement.

33. New Financial Accounting Standards

Changes to PSAK

Adopted in 2023

The application of the following revised financial accounting standards, which are effective from January 1, 2023 and relevant to the Group, and had no material effect on the amounts reported in the consolidated financial statements:

- Amendments to PSAK 1, "Presentation of Financial Statements": Disclosure of Accounting Policies that Change the Term "Significant" to "Material" and Provide Explanations of Material Accounting Policies

This amendment provides guidance and examples to help entities apply materiality judgments to accounting policy disclosures. The amendment aims to help entities provide accounting policy disclosures that are more useful by replacing the requirement for entities to disclose their 'significant' accounting policies with a requirement to disclose their 'material' accounting policies and adding guidance on how entities apply the concept of materiality in making decisions about accounting policy disclosures.

- Amendemen PSAK 16, "Aset Tetap": Hasil sebelum Penggunaan yang Diintensikan

Amendemen tersebut melarang entitas untuk mengurangi biaya perolehan aset tetap dari penerimaan dari penjualan yang dihasilkan oleh aset tetap sebelum penggunaan yang diintensikan. Penerimaan atas penjualan memenuhi definisi pendapatan dan oleh karena itu harus diakui dalam laba rugi.

- Amendemen PSAK 25, "Kebijakan Akuntansi, Perubahan Estimasi Akuntansi dan Kesalahan": Definisi Estimasi Akuntansi

Amendemen tersebut memperkenalkan definisi 'estimasi akuntansi' dan mengklarifikasi perbedaan antara perubahan estimasi akuntansi dan perubahan kebijakan akuntansi dan koreksi kesalahan. Amendemen tersebut juga mengklarifikasi bagaimana entitas menggunakan teknik pengukuran dan input untuk mengembangkan estimasi akuntansi.

- Amendemen PSAK 46, "Pajak Penghasilan": Pajak Tangguhan terkait Aset dan Liabilitas yang Timbul dari Transaksi Tunggal

Amendemen ini mengusulkan agar entitas mengakui aset maupun liabilitas pajak tangguhan pada saat pengakuan awalnya sebagai contoh dari transaksi sewa, untuk mengeliminasi perbedaan praktik saat ini atas transaksi tersebut dan transaksi lain yang serupa.

- Amendemen PSAK 107, "Akuntansi Ijarah"

Revisi ini untuk mengakomodasi perkembangan bisnis syariah, tidak hanya pada sektor keuangan tetapi juga pada sektor riil yang menggunakan pengaturan ijarah.

Telah diterbitkan namun belum berlaku efektif

Amendemen standar akuntansi keuangan yang telah diterbitkan yang bersifat wajib untuk tahun buku yang dimulai pada atau setelah:

1 Januari 2024

- Amendemen PSAK 1, "Penyajian Laporan Keuangan": Liabilitas Jangka Panjang dengan Kovenan

Amendemen ini mengklarifikasi bahwa hanya kovenan yang harus dipatuhi entitas pada atau sebelum tanggal pelaporan yang akan mempengaruhi klasifikasi liabilitas sebagai lancar atau tidak lancar.

Entitas menerapkan amendemen PSAK 1 (Oktober 2020) tentang klasifikasi liabilitas sebagai jangka pendek atau jangka panjang pada periode pelaporan tahunan yang dimulai pada atau setelah 1 Januari 2024 secara retrospektif sesuai dengan PSAK 25. Jika entitas menerapkan amendemen PSAK 1 (Oktober 2020) pada periode yang lebih awal setelah terbitnya amendemen PSAK 1 (Desember 2022) tentang liabilitas jangka panjang dengan kovenan, maka entitas juga menerapkan amendemen PSAK 1 (Desember 2022) pada periode tersebut. Jika entitas menerapkan amendemen PSAK 1 (Oktober 2020) untuk periode sebelumnya, maka entitas mengungkapkan fakta tersebut

- Amendments to PSAK 16, "Property, Plant and Equipment": Proceeds before Intended Use

The amendments prohibit an entity from deducting from the cost of a property, plant and equipment the proceeds received from selling items produced by the property, plant and equipment before it is ready for its intended use. The sales proceeds would have met the revenue definition and therefore should be recognized in profit or loss.

- Amendments to PSAK 25, "Accounting Policies, Changes in Accounting Estimates and Errors": Definition of Accounting Estimates

The amendment introduces a definition of 'accounting estimates' and clarify the distinction between changes in accounting estimates and changes in accounting policies and the correction of errors. Also, they clarify how entities use measurement techniques and inputs to develop accounting estimates.

- Amendments to PSAK 46, "Income Taxes": Deferred Tax related to Assets and Liabilities Arising from a Single Transaction

The amendment introduces a definition of 'accounting estimates' and clarify the distinction between changes in accounting estimates and changes in accounting policies and the correction of errors. Also, they clarify how entities use measurement techniques and inputs to develop accounting estimates.

- Amendments to PSAK 107, "Ijarah Accounting"

The revision is to accommodate the development in the sharia business, not only on the financial sector but also the real sector which use ijarah arrangement.

Issued but not yet effective

Amendments to financial accounting standards issued that are mandatory for the financial year beginning or after:

January 1, 2024

- Amendments to PSAK 1, "Presentation of Financial Statements": Non-current Liabilities with Covenants

This amendment clarifies that only covenants with which entities must comply on or before the reporting date will affect a liability's classification as current or non-current.

Entities apply retrospectively amendments to PSAK 1 (October 2020) regarding the classification of a liability as current or non-current for financial reporting starting on or after January 1, 2024 in accordance with PSAK 25. If entities apply the amendments to PSAK 1 (October 2020) in a period that is earlier after the issuance of the amendment to PSAK 1 (December 2022) regarding non-current liabilities with covenants, entities also apply the amendment to PSAK 1 (December 2022) in that period. If entities apply the amendments to PSAK 1 (October 2020) for the previous period, the entity shall disclose this fact.

- Amendemen PSAK 1, "Penyajian Laporan Keuangan": Klasifikasi Liabilitas sebagai Jangka Pendek atau Jangka Panjang

Amendemen PSAK 1, "Penyajian Laporan Keuangan" mengklarifikasi bahwa kewajiban diklasifikasikan sebagai lancar atau tidak lancar, berdasarkan pada hak yang ada pada akhir periode pelaporan. Klasifikasi tidak terpengaruh oleh ekspektasi entitas atau peristiwa setelah tanggal pelaporan (misalnya penerimaan *waiver* atau pelanggaran perjanjian). Amendemen tersebut juga mengklarifikasi apa yang dimaksud PSAK 1 perihal 'penyelesaian' liabilitas.

Amendemen tersebut dapat mempengaruhi klasifikasi liabilitas, terutama untuk entitas yang sebelumnya mempertimbangkan intensi manajemen untuk menentukan klasifikasi dan untuk beberapa liabilitas yang dapat dikonversi menjadi ekuitas.

- Amendemen PSAK 2 dan PSAK 60: Pengaturan Pembiayaan Pemasok

Amendemen ini mengklarifikasi karakteristik pengaturan pembiayaan pemasok dan mensyaratkan pengungkapan tambahan atas pengaturan pembiayaan pemasok terkait. Persyaratan pengungkapan dalam amendemen ini dimaksudkan untuk membantu pengguna laporan keuangan dalam memahami dampak pengaturan pembiayaan pemasok terhadap liabilitas, arus kas, dan eksposur terhadap risiko likuiditas suatu entitas.

Amendemen ini akan berlaku efektif untuk periode pelaporan tahunan yang dimulai pada atau setelah 1 Januari 2024. Penerapan dini diperkenankan, namun perlu diungkapkan. Amendemen tersebut diperkirakan tidak mempunyai dampak material terhadap laporan keuangan konsolidasian Grup.

- Amendemen PSAK 73, "Sewa": Liabilitas Sewa pada Transaksi Jual dan Sewa-balik

Amendemen ini menetapkan persyaratan yang digunakan penjual-penyewa dalam mengukur kewajiban sewa yang timbul dalam transaksi jual beli dan sewa-balik, untuk memastikan penjual-penyewa tidak mengakui jumlah setiap keuntungan atau kerugian yang terkait dengan hak guna yang dipertahankan.

- Perubahan Penomoran PSAK dan ISAK dalam Standar Akuntansi Keuangan Indonesia

Sejalan dengan pengesahan Kerangka Standar Pelaporan Keuangan Indonesia pada 12 Desember 2022, DSAK juga mengesahkan perubahan penomoran Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) dalam Standar Akuntansi Keuangan Indonesia.

Perubahan tersebut untuk membedakan penomoran PSAK dan ISAK yang merujuk pada *International Financial Reporting Standards* (IFRS) (diawali dengan angka 1 dan 2) dan tidak merujuk pada IFRS (diawali dengan angka 3 dan 4).

- Amendments to PSAK 1, "Presentation of Financial Statements": Classification of Liabilities as Current or Non-current

The narrow-scope amendments to PSAK 1, "Presentation of Financial Statements" clarify that liabilities are classified as either current or non-current, depending on the rights that exist at the end of the reporting period. Classification is unaffected by the expectations of the entity or events after the reporting date (e.g the receipt of a waiver or a breach of covenant). The amendments also clarify what PSAK 1 means when it refers to the 'settlement' of a liability.

The amendments could affect the classification of liabilities, particularly for entities that previously considered management's intentions to determine classification and for some liabilities that can be converted into equity.

- Amendments to PSAK 2 and PSAK 60: Supplier Finance Arrangements

These amendments clarify the characteristics of supplier finance arrangements and require additional disclosure of such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk.

These amendments will be effective for the annual reporting periods beginning on or after January 1, 2024. Early adoption is permitted, but will need to be disclosed. These amendments are not expected to have a material impact on the Group's consolidated financial statements.

- Amendments to PSAK 73, "Leases": Lease Liabilities in Sale-and-leaseback Transactions

This amendment specifies the requirements that a seller-lessee uses in measuring the lease liability arising in a sale and leaseback transaction, to ensure the seller-lessee does not recognize any amount of the gain or loss that relates to the right of use it retains.

- Changes in the Numbering of PSAK and ISAK in Indonesian Financial Accounting Standards

In line with the endorsement of the Indonesian Financial Reporting Standards Framework on December 12, 2022, DSAK has also authorized changes to the numbering of Statements of Financial Accounting Standards ("PSAK") and Interpretations of Financial Accounting Standards ("ISAK") in Indonesian Financial Accounting Standards.

The change is to differentiate the numbering of PSAK and ISAK that refer to International Financial Reporting Standards (IFRS) (beginning with numbers 1 and 2) and those that do not refer to IFRS (beginning with numbers 3 and 4).

1 Januari 2025

- Amendemen PSAK 10: Kekurangan Ketertukaran

Ketika kondisi ekonomi suatu negara memburuk, misalnya hiperinflasi, akan menyebabkan kesulitan dalam menentukan apakah mata uang negara yang bersangkutan bertukar menjadi mata uang lain serta kurs yang digunakan ketika mata uang tersebut tidak bertukar. Amendemen ini menetapkan cara menilai apakah suatu mata uang adalah bertukar dan bagaimana menentukan nilai tukar spot jika mata uang tersebut tidak bertukar. Amendemen ini juga mensyaratkan pengungkapan informasi yang memungkinkan pengguna laporan keuangan untuk memahami dampak dari mata uang yang tidak bertukar.

Amendemen ini akan berlaku efektif pada 1 Januari 2025 dan dapat diterapkan lebih dini.

- PSAK 74, "Kontrak Asuransi"

PSAK 74 mengatur relaksasi beberapa ketentuan antara lain berupa penambahan pengecualian ruang lingkup, penyesuaian penyajian laporan keuangan, penerapan opsi mitigasi risiko dan beberapa modifikasi pada ketentuan transisi. PSAK 74 juga mensyaratkan pemisahan yang jelas antara pendapatan yang dihasilkan dari bisnis asuransi dengan yang berasal dari kegiatan investasi.

- Amendemen PSAK 74: "Kontrak Asuransi" terkait Penerapan Awal PSAK 74 dan PSAK 71 - Informasi Komparatif PSAK 74, "Kontrak Asuransi"

Amendemen ini memperjelas pengaturan bagi entitas industri asuransi yang akan melakukan penerapan awal PSAK 74 dan PSAK 71 dalam periode bersamaan. Amendemen ini juga mengatasi isu penerapan yang terkait dengan informasi komparatif yang akan disajikan pada penerapan awal untuk aset keuangan.

Sampai dengan tanggal penerbitan laporan keuangan konsolidasian, Grup masih mempelajari dampak yang mungkin timbul dari penerapan amendemen PSAK tersebut dan dampak dari penerapan amendemen PSAK tersebut pada laporan keuangan konsolidasian belum dapat ditentukan.

January 1, 2025

- Amendments to PSAK 10: Lack of Exchangeability

When a country's economic conditions deteriorate, such as hyperinflation, it can be difficult to determine whether the country's currency is exchangeable into another currency as well as the exchange rate used when the currency is not exchangeable. This amendment specifies how to assess whether a currency is exchangeable and how to determine a spot exchange rate if it is not. It also requires disclosure of information that enables users of financial statements to understand the impact of a currency not being exchangeable.

This amendment will be effective for the annual reporting periods beginning on or after 1 January 2025 and can be applied earlier.

- PSAK 74, "Insurance Contracts"

PSAK 74 regulates the relaxation of several provisions, including the addition of scope exceptions, adjustments to the presentation of financial statements, application of risk mitigation options and some modifications to transitional provisions. PSAK 74 also requires a clear separation between income generated from the insurance business and from investment activities.

- Amendments to PSAK 74: "Insurance Contracts" regarding Initial Application of PSAK 74 and PSAK 71 Comparative Information

This amendment clarifies the arrangements for insurance industry entities that will carry out the initial adoption of PSAK 74 and PSAK 71 in the same period. This amendment also addresses application issues related to the comparative information that will be presented on initial application to financial assets.

As at the date of authorization of these consolidated financial statements, the Group is still evaluating the potential impact of the above amendments to PSAKs and has not yet determined the related effects on the consolidated financial statements.