

PT Ecocare Indo Pasifik Tbk dan Entitas Anak/*and its Subsidiaries*

Laporan Keuangan Konsolidasian/
Consolidated Financial Statements
Pada tanggal 30 September 2024 dan 31 Desember 2023
Serta untuk Periode-periode Sembilan Bulan yang berakhir
30 September 2024 dan 2023 (tidak diaudit)/
As of September 30, 2024 dan December 31, 2023
and for the Nine-Month Periods Ended
September 30, 2024 and 2023 (unaudited)

**PT ECOCARE INDO PASIFIK TBK (d/h/Formerly PT INDOCARE PACIFIC)
DAN ENTITAS ANAK/AND ITS SUBSIDIARIES
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CONSOLIDATED FINANCIAL STATEMENTS - *As of September 30, 2024 and December 31, 2023 and for the Nine-Month Periods Ended September 30, 2024 and 2023 (Unaudited)*

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SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
PADA TANGGAL 30 SEPTEMBER 2024 DAN
31 DESEMBER 2023
SERTA UNTUK PERIODE-PERIODE SEMBILAN
BULAN YANG BERAKHIR 30 SEPTEMBER 2024 DAN
2023 (TIDAK DIAUDIT)
**PT ECOCARE INDO PASIFIK TBK (d/h
PT INDOCARE PACIFIC) DAN ENTITAS ANAK**

THE DIRECTORS' STATEMENT ON
THE RESPONSIBILITY FOR
CONSOLIDATED FINANCIAL STATEMENTS
AS OF SEPTEMBER 30, 2024 AND
DECEMBER 31, 2023
AND FOR THE NINE-MONTH PERIODS
ENDED SEPTEMBER 30, 2024 AND
2023 (UNAUDITED)
**PT ECOCARE INDO PASIFIK TBK (formerly
PT INDOCARE PACIFIC) AND ITS SUBSIDIARIES**

Kami yang bertandatangan 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

: Wincent Yunanda
: Gedung Grand Slipi Tower Lt. 37
: Jl. Letjend. S. Parman Kav. 22-24, Jakarta
: Apartemen The Windsor Signature
: Tower Unit 2528, Blok S1, Kembangan, Jakarta Barat

: 021-29022266
: Direktur Utama/President Director

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

: Flora Chandra
: Gedung Grand Slipi Tower Lt. 37
: Jl. Letjend. S. Parman Kav. 22-24, Jakarta
: Jl. Krekot Jaya Blok E No. 5, Sawah Besar, Jakarta Pusat

: 021-29022266
: Direktur/Director

Menyatakan bahwa:

Declare that:

- Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian Grup;
- Laporan keuangan konsolidasian telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
- Semua informasi dalam laporan keuangan konsolidasian tersebut telah dimuat secara lengkap dan benar; dan
 - Laporan keuangan konsolidasian tersebut tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
- Kami bertanggung jawab atas sistem pengendalian intern dalam Grup.

- We are responsible for the preparation and presentation of the Group's consolidated financial statements;
- The consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards;
- All information has been fully and correctly disclosed in the consolidated financial statements; and
 - The consolidated financial statements do not contain materially misleading information or facts, and do not conceal any information or facts;
- We are responsible for the Group's 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 Directors:
Jakarta, 28 Oktober 2024/October 28, 2024

Wincent Yunanda
Direktur Utama/President Director



Flora Chandra
Direktur/Director

| | 30 September 2024/ September 30, 2024 (Tidak Diaudit/ Unaudited) | Catatan/ Notes | 31 Desember 2023/ December, 31 2023 (Diaudit/Audited) | |
|--|---|-------------------|---|---|
| ASET | | | | ASSETS |
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan setara kas | 13.285.155.494 | 4,12 | 8.542.619.194 | Cash and cash equivalents |
| Investasi jangka pendek | 12.027.801.083 | 5,12 | 1.980.085.642 | Short-term investments |
| Piutang usaha pihak ketiga - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp 2.806.534.728 dan Rp 2.362.644.532 pada tanggal 30 September 2024 dan 31 Desember 2023 | 39.100.384.504 | 6,12 | 29.811.982.992 | Trade accounts receivable - net of allowance for impairment of Rp 2,806,534,728 and Rp 2,362,644,532 as of September 30, 2024 and December 31, 2023, respectively |
| Piutang lain-lain | | | | Other accounts receivable |
| Pihak berelasi | 1.450.000.000 | 29 | 4.000.000.000 | Related parties |
| Pihak ketiga | 466.094.449 | | 606.232.668 | Third parties |
| Aset kontrak | 10.479.936.325 | 16 | 3.075.170.482 | Contract assets |
| Persediaan | 20.251.042.476 | 7,12 | 17.220.751.084 | Inventories |
| Pajak dibayar dimuka | - | 8 | 126.236.108 | Prepaid tax |
| Biaya dibayar dimuka dan uang muka | 7.622.470.813 | 9 | 6.069.581.162 | Prepaid expenses and advances |
| Aset lancar lain-lain | 131.022.600 | | 495.750.172 | Other current assets |
| Jumlah Aset Lancar | 104.813.907.744 | | 71.928.409.504 | Total Current Assets |
| ASET TIDAK LANCAR | | | | NONCURRENT ASSETS |
| Investasi jangka panjang | 19.110.699.964 | 5,12 | 9.079.865.484 | Long-term investments |
| Aset pajak tangguhan | 4.217.028.206 | 27 | 3.881.470.352 | Deferred tax assets |
| Klaim pengembalian pajak | 3.808.975.989 | 27 | 1.231.532.345 | Claims for tax refund |
| Aset tetap - setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp 90.994.809.621 dan Rp 78.260.637.365 pada tanggal 30 September 2024 dan 31 Desember 2023 | 75.031.711.545 | 10,12,18 | 53.661.416.313 | Property and equipment - net of accumulated depreciation of Rp 90,994,809,621 and Rp 78,260,637,365 as of September 30, 2024 and December 31, 2023, respectively |
| Aset takberwujud - setelah dikurangi akumulasi amortisasi masing-masing sebesar Rp 435.750.000 dan Rp 342.375.000 pada tanggal 30 September 2024 dan 31 Desember 2023 | 560.250.000 | 11 | 653.625.000 | Intangible assets - net of accumulated amortization of Rp 435,750,000 and Rp 342,375,000 as of September 30, 2024 and December 31, 2023, respectively |
| Jaminan | 195.900.000 | | 217.746.512 | Security deposits |
| Jumlah Aset Tidak Lancar | 102.924.565.704 | | 68.725.656.006 | Total Noncurrent Assets |
| JUMLAH ASET | 207.738.473.448 | | 140.654.065.510 | TOTAL ASSETS |

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.

| | 30 September 2024/ September 30, 2024 (Tidak Diaudit/ Unaudited) | Catatan/ Notes | 31 Desember 2023/ December, 31 2023 (Diaudit/Audited) | |
|--|---|-------------------|---|--|
| LIABILITAS DAN EKUITAS | | | | LIABILITIES AND EQUITY |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Utang bank jangka pendek | 8.151.951.946 | 12 | 17.867.546.753 | Short-term bank loans |
| Utang usaha pihak ketiga | 8.702.577.697 | 13 | 11.405.098.845 | Trade accounts payable to third parties |
| Utang lain-lain pihak ketiga | 2.082.141.112 | | 759.240.408 | Other accounts payable to third parties |
| Utang pajak | 3.653.032.779 | 14 | 2.477.677.383 | Taxes payable |
| Beban akrual | 5.443.405.521 | 15 | 7.466.970.465 | Accrued expenses |
| Liabilitas kontrak | 8.006.386.814 | 16 | 6.376.240.820 | Contract liabilities |
| Bagian liabilitas jangka panjang yang akan jatuh tempo dalam waktu satu tahun: | | | | Current portion of long-term liabilities: |
| Utang bank | 1.561.256.729 | 17 | 1.468.439.511 | Bank loan |
| Liabilitas sewa | 1.417.747.886 | | 692.465.368 | Lease liabilities |
| Liabilitas pembiayaan konsumen | 2.772.556.019 | 18 | 2.517.678.929 | Consumer financing liabilities |
| Jumlah Liabilitas Jangka Pendek | 41.791.056.503 | | 51.031.358.482 | Total Current Liabilities |
| LIABILITAS JANGKA PANJANG | | | | NONCURRENT LIABILITIES |
| Bagian utang jangka panjang - setelah dikurangi bagian yang akan jatuh tempo dalam waktu satu tahun: | | | | Long-term liabilities - net of current portion: |
| Utang bank | - | 17 | 1.182.821.189 | Bank loan |
| Liabilitas sewa | 154.194.511 | | - | Lease liabilities |
| Liabilitas pembiayaan konsumen | 2.153.474.555 | 18 | 2.112.865.842 | Consumer financing liabilities |
| Liabilitas imbalan kerja jangka panjang | 13.606.783.603 | 26 | 11.833.427.993 | Long-term employee benefits liability |
| Jumlah Liabilitas Jangka Panjang | 15.914.452.669 | | 15.129.115.024 | Total Noncurrent Liabilities |
| Jumlah Liabilitas | 57.705.509.172 | | 66.160.473.506 | Total Liabilities |
| EKUITAS | | | | EQUITY |
| Modal saham | | | | Capital stock |
| Modal dasar - 5.000.000.000 saham dengan nilai nominal Rp 20 per saham | | | | Authorized - 5,000,000,000 shares with Rp 20 par value per share |
| Modal ditempatkan dan disetor - 2.525.000.000 saham dan 2.000.000.000 saham masing-masing pada tanggal 30 September 2024 dan 31 Desember 2023 | 50.500.000.000 | 20 | 40.000.000.000 | Issued and paid-up - 2,525,000,000 shares and 2,000,000,000 shares as of September 30, 2024 and December 31, 2023, respectively |
| Tambahan modal disetor | 71.329.546.300 | 20 | 11.317.051.122 | Additional paid-in capital |
| Selisih nilai transaksi dengan kepentingan non-pengendali | (400.345.779) | | (400.345.779) | Difference in value arising from transactions with non-controlling interests |
| Saldo laba | | | | Retained earnings |
| Dicadangkan | 8.000.000.000 | 20 | 8.000.000.000 | Appropriated |
| Belum dicadangkan | 20.399.584.102 | | 15.526.867.484 | Unappropriated |
| Jumlah Ekuitas yang dapat Diatribusikan kepada Pemilik Entitas Induk | 149.828.784.623 | | 74.443.572.827 | Total Equity Attributable to Owners of the Parent Company |
| Keuntungan Non-pengendali | 204.179.653 | 21 | 50.019.177 | Non-controlling Interests |
| Jumlah Ekuitas | 150.032.964.276 | | 74.493.592.004 | Total Equity |
| JUMLAH LIABILITAS DAN EKUITAS | 207.738.473.448 | | 140.654.065.510 | TOTAL LIABILITIES AND EQUITY |

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 ECOCARE INDO PASIFIK TBK
(d/h PT INDOCARE PACIFIC)
DAN ENTITAS ANAK
Laporan Laba Rugi dan Penghasilan
Komprehensif Lain Konsolidasian
Untuk Periode-periode Sembilan Bulan yang Berakhir
30 September 2024 dan 2023
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)

PT ECOCARE INDO PASIFIK TBK
(formerly PT INDOCARE PACIFIC)
AND ITS SUBSIDIARIES
Consolidated Statements of Profit or Loss
and Other Comprehensive Income
For the Nine-Month Periods Ended
September 30, 2024 and 2023
(Figures are Presented in Rupiah,
unless Otherwise Stated)

| | (Sembilan Bulan/ Nine Months) 30 September 2024/ September 30, 2024 (Tidak Diaudit/ Unaudited) | Catatan/ Notes | (Sembilan Bulan/ Nine Months) 30 September 2023/ September 30, 2023 (Tidak Diaudit/ Unaudited) | |
|--|---|-------------------|---|--|
| PENDAPATAN USAHA | 223.208.321.191 | 23 | 170.603.355.514 | OPERATING REVENUES |
| BEBAN POKOK PENDAPATAN | <u>(142.302.632.397)</u> | 24 | <u>(99.341.455.299)</u> | COST OF REVENUES |
| LABA KOTOR | <u>80.905.688.794</u> | | <u>71.261.900.215</u> | GROSS PROFIT |
| BEBAN USAHA | | 25 | | OPERATING EXPENSES |
| Penjualan | (19.650.531.574) | | (16.121.307.979) | Selling |
| Umum dan administrasi | <u>(50.467.931.882)</u> | | <u>(44.630.385.123)</u> | General and administrative |
| Jumlah Beban Usaha | <u>(70.118.463.456)</u> | | <u>(60.751.693.102)</u> | Total Operating Expenses |
| LABA USAHA | <u>10.787.225.338</u> | | <u>10.510.207.113</u> | OPERATING PROFIT |
| PENGHASILAN (BEBAN) LAIN-LAIN | | | | OTHER INCOME (EXPENSES) |
| Penghasilan perantara | 2.529.442.715 | | 2.542.393.610 | Brokerage income |
| Penghasilan bunga | 1.232.899.952 | | 1.407.620.080 | Interest income |
| Keuntungan penjualan aset tetap - bersih | 253.744.798 | 10 | 814.358.531 | Gain on sale of property and equipment - net |
| Beban bunga dan beban keuangan lainnya | (1.593.519.809) | | (1.236.727.308) | Interest and other financial charges |
| Lain-lain - bersih | <u>300.754.715</u> | | <u>1.125.024.372</u> | Others - net |
| Penghasilan Lain-lain - Bersih | <u>2.723.322.371</u> | | <u>4.652.669.285</u> | Other Income - Net |
| LABA SEBELUM PAJAK | 13.510.547.709 | | 15.162.876.398 | PROFIT BEFORE TAX |
| BEBAN PAJAK - BERSIH | <u>(3.159.670.615)</u> | 27 | <u>(3.952.404.572)</u> | TAX EXPENSE - NET |
| LABA TAHUN BERJALAN | <u>10.350.877.094</u> | | <u>11.210.471.826</u> | PROFIT FOR THE YEAR |
| PENGHASILAN KOMPREHENSIF LAIN | | | | OTHER COMPREHENSIVE INCOME |
| Pos yang tidak akan direklasifikasi ke laba rugi | | | | Items that will not be reclassified subsequently to profit or loss |
| Pengukuran kembali liabilitas imbangan pasti | - | 26 | 847.975.695 | Remeasurement of defined benefits liability |
| Pajak terkait | <u>-</u> | 27 | <u>(186.554.653)</u> | Related tax |
| PENGHASILAN KOMPREHENSIF LAIN SETELAH PAJAK | <u>-</u> | | <u>661.421.042</u> | OTHER COMPREHENSIVE INCOME AFTER TAX |
| JUMLAH PENGHASILAN KOMPREHENSIF | <u>10.350.877.094</u> | | <u>11.871.892.868</u> | TOTAL COMPREHENSIVE INCOME |

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 ECOCARE INDO PASIFIK TBK
(d/h PT INDOCARE PACIFIC)
DAN ENTITAS ANAK
Laporan Laba Rugi dan Penghasilan
Komprehensif Lain Konsolidasian
Untuk Periode-periode Sembilan Bulan yang Berakhir
30 September 2024 dan 2023
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)

PT ECOCARE INDO PASIFIK TBK
(formerly PT INDOCARE PACIFIC)
AND ITS SUBSIDIARIES
Consolidated Statements of Profit or Loss
and Other Comprehensive Income
For the Nine-Month Periods Ended
September 30, 2024 and 2023
(Figures are Presented in Rupiah,
unless Otherwise Stated)

| | (Sembilan Bulan/ Nine Months) 30 September 2024/ September 30, 2024 (Tidak Diaudit/ Unaudited) | Catatan/ Notes | (Sembilan Bulan/ Nine Months) 30 September 2023/ September 30, 2023 (Tidak Diaudit/ Unaudited) | |
|---|---|-------------------|---|--|
| JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA: | | | | TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO: |
| Pemilik entitas induk | 10.326.716.618 | | 10.839.977.025 | Owners of the Company |
| Kepentingan non-pengendali | <u>24.160.476</u> | | <u>370.494.801</u> | Non-controlling interests |
| Jumlah | <u><u>10.350.877.094</u></u> | | <u><u>11.210.471.826</u></u> | Total |
| JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA: | | | | TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO: |
| Pemilik entitas induk | 10.326.716.618 | | 11.487.493.778 | Owners of the Company |
| Kepentingan non-pengendali | <u>24.160.476</u> | | <u>384.399.090</u> | Non-controlling interests |
| Jumlah | <u><u>10.350.877.094</u></u> | | <u><u>11.871.892.868</u></u> | Total |
| LABA PER SAHAM | <u><u>4,19</u></u> | 28 | <u><u>5,42</u></u> | EARNINGS PER SHARE |

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.

| Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk/ Equity Attributable to Owners of the Parent Company | | | | | | | | | |
|---|---|--|---|------------------------------|--------------------------------------|-------------------------|---|---------------------------------|---|
| Catatan/ Notes | Modal Ditempatkan dan Disetor/ Issued and Paid-up Capital | Tambahannya Modal Disetor/ Additional Paid-in Capital | Selisih Nilai Transaksi dengan Kepentingan Nonpengendali/ Difference in Value Arising from Transaction with Non-controlling Interests | Saldo Laba/Retained Earnings | | Jumlah/ Total | Kepentingan Nonpengendali/ Non-controlling Interests | Jumlah Ekuitas/ Total Equity | |
| | | | | Dicadangkan/ Appropriated | Belum dicadangkan/ Unappropriated | | | | |
| Saldo pada tanggal 1 Januari 2023 | 3.000.000.000 | 11.317.051.122 | 120.358.487 | - | 54.487.440.208 | 68.924.849.817 | 52.568.526 | 68.977.418.343 | Balance as of January 1, 2023 |
| Penghasilan komprehensif | | | | | | | | | Comprehensive income |
| Laba tahun berjalan | - | - | - | - | 10.839.977.025 | 10.839.977.025 | 370.494.801 | 11.210.471.826 | Profit for the year |
| Penghasilan komprehensif lain | | | | | | | | | Other comprehensive income |
| Pengukuran kembali liabilitas imbalan pasti - bersih | - | - | - | - | 647.516.753 | 647.516.753 | 13.904.289 | 661.421.042 | Remeasurement of defined benefits liability - net |
| Jumlah penghasilan komprehensif | - | - | - | - | 11.487.493.778 | 11.487.493.778 | 384.399.090 | 11.871.892.868 | Total comprehensive income |
| Transaksi dengan pemilik | | | | | | | | | Transactions with owners |
| Selisih nilai transaksi dengan kepentingan non-pengendali | 1c | - | - | (520.704.266) | - | (520.704.266) | 520.704.266 | - | Difference in value arising from transaction with non-controlling interests |
| Pembelian saham entitas anak kepada kepentingan non-pengendali | 1c | - | - | - | - | - | (942.000.000) | (942.000.000) | Purchases of shares of a subsidiary to non-controlling interests |
| Tambahan modal disetor entitas anak dari kepentingan non-pengendali | | - | - | - | - | - | 27.000.000 | 27.000.000 | Purchases of shares of a subsidiary to non-controlling interests |
| Dividen saham | | 37.000.000.000 | - | - | (37.000.000.000) | - | - | - | Share dividend |
| Dividen tunai | | - | - | - | (13.000.000.000) | (13.000.000.000) | - | (13.000.000.000) | Cash dividend |
| Jumlah transaksi dengan pemilik | | 37.000.000.000 | - | (520.704.266) | - | (13.520.704.266) | (394.295.734) | (13.915.000.000) | Total transactions with owners |
| Saldo pada tanggal 30 September 2023 | 40.000.000.000 | 11.317.051.122 | (400.345.779) | - | 15.974.933.986 | 66.891.639.329 | 42.671.882 | 66.934.311.211 | Balance as of September 30, 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.

| | Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk/ Equity Attributable to Owners of the Parent Company | | | | | | | | |
|---|---|--|---|------------------------------|--------------------------------------|------------------|---|---------------------------------|--|
| | Modal Ditempatkan dan Disetor/ Issued and Paid-up Capital | Tambahannya Modal Disetor/ Additional Paid-in Capital | Selisih Nilai Transaksi dengan Kepentingan Nonpengendali/ Difference in Value Arising from Transaction with Non-controlling Interests | Saldo Laba/Retained Earnings | | Jumlah/ Total | Kepentingan Nonpengendali/ Non-controlling Interests | Jumlah Ekuitas/ Total Equity | |
| | | | | Dicadangkan/ Appropriated | Belum dicadangkan/ Unappropriated | | | | |
| Saldo pada tanggal 1 Januari 2024 | 40.000.000.000 | 11.317.051.122 | (400.345.779) | 8.000.000.000 | 15.526.867.484 | 74.443.572.827 | 50.019.177 | 74.493.592.004 | Balance as of January 1, 2024 |
| Penghasilan komprehensif | | | | | | | | | Comprehensive income |
| Laba tahun berjalan | - | - | - | - | 10.326.716.618 | 10.326.716.618 | 24.160.476 | 10.350.877.094 | Profit for the year |
| Penghasilan komprehensif lain | - | - | - | - | - | - | - | - | Other comprehensive income |
| Jumlah penghasilan komprehensif | - | - | - | - | 10.326.716.618 | 10.326.716.618 | 24.160.476 | 10.350.877.094 | Total comprehensive income |
| Transaksi dengan pemilik | | | | | | | | | Transactions with owners |
| Dividen tunai | - | - | - | - | (5.454.000.000) | (5.454.000.000) | - | (5.454.000.000) | Cash dividend |
| Tambahan modal disetor entitas anak | - | - | - | - | - | - | 130.000.000 | 130.000.000 | Additional paid-up capital of subsidiary |
| Penawaran umum perdana saham | 10.500.000.000 | 60.012.495.178 | - | - | - | 70.512.495.178 | - | 70.512.495.178 | Initial public offering |
| Jumlah transaksi dengan pemilik | 10.500.000.000 | 60.012.495.178 | - | - | (5.454.000.000) | 65.058.495.178 | 130.000.000 | 65.188.495.178 | Total transactions with owners |
| Saldo pada tanggal 30 September 2024 | 50.500.000.000 | 71.329.546.300 | (400.345.779) | 8.000.000.000 | 20.399.584.102 | 149.828.784.623 | 204.179.653 | 150.032.964.276 | Balance as of September 30, 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 ECOCARE INDO PASIFIK TBK
(d/h PT INDOCARE PACIFIC)
DAN ENTITAS ANAK
Laporan Arus Kas Konsolidasian
Untuk Periode-periode Sembilan Bulan yang Berakhir
30 September 2024 dan 2023
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)

PT ECOCARE INDO PASIFIK TBK
(formerly PT INDOCARE PACIFIC)
AND ITS SUBSIDIARIES
Consolidated Statements of Cash Flows
For the Nine-Month Periods Ended
September 30, 2024 and 2023
(Figures are Presented in Rupiah,
unless Otherwise Stated)

| | (Sembilan Bulan/ Nine Months) 30 September 2024/ September 30, 2024 (Tidak Diaudit/ Unaudited) | Catatan/ Notes | (Sembilan Bulan/ Nine Months) 30 September 2023/ September 30, 2023 (Tidak Diaudit/ Unaudited) | |
|---|---|-------------------|---|--|
| ARUS KAS DARI AKTIVITAS OPERASI | | | | CASH FLOWS FROM OPERATING ACTIVITIES |
| Penerimaan dari pelanggan | 210.230.852.349 | | 156.221.499.667 | Cash receipts from customers |
| Pembayaran kepada pemasok dan lainnya | (86.175.071.785) | | (63.540.956.577) | Cash paid to suppliers and others |
| Pembayaran kepada karyawan | (126.325.012.385) | | (87.423.908.284) | Cash paid to employees |
| Pembayaran pajak penghasilan | (4.830.907.538) | | (1.768.547.237) | Income tax paid |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Operasi | <u>(7.100.139.359)</u> | | <u>3.488.087.569</u> | Net Cash Provided by (Used in) Operating Activities |
| ARUS KAS DARI AKTIVITAS INVESTASI | | | | CASH FLOWS FROM INVESTING ACTIVITIES |
| Perolehan investasi jangka pendek | (9.877.412.000) | | - | Acquisitions of short-term investments |
| Penurunan piutang lain-lain pihak berelasi | 2.550.000.000 | | 8.959.619.063 | Decrease in other accounts receivable from related parties |
| Perolehan aset tetap | (31.696.194.892) | 10 | (12.120.008.908) | Acquisitions of property and equipment |
| Hasil dari penjualan aset tetap | 468.914.414 | 10 | 1.116.486.486 | Proceeds from sale of property and equipment |
| Penurunan jaminan | 21.846.512 | | 171.845.247 | Decrease in security deposits |
| Kas Bersih Digunakan untuk Aktivitas Investasi | <u>(38.532.845.966)</u> | | <u>(1.872.058.112)</u> | Net Cash Used in Investing Activities |
| ARUS KAS DARI AKTIVITAS PENDANAAN | | | | CASH FLOWS FROM FINANCING ACTIVITIES |
| Penerimaan sehubungan dengan Penawaran Umum Perdana | 70.512.495.178 | 20 | - | Proceeds of other accounts Initial public offering |
| Penerimaan utang bank jangka pendek | 179.531.445.383 | 12 | 153.812.354.315 | Proceeds of of short-term bank loans |
| Pembayaran utang bank jangka pendek | (189.247.040.190) | 12 | (144.601.694.682) | Payment of of short-term bank loans |
| Pembayaran utang bank jangka panjang | (1.090.003.971) | 17 | - | Payment of long-term bank loan |
| Pembayaran liabilitas sewa | (386.048.635) | | (2.050.056.878) | Payment of lease liabilities |
| Pembayaran liabilitas pembiayaan konsumen | (2.255.413.222) | 18 | (1.958.817.599) | Payment of consumer financing liabilities |
| Pembayaran bunga | (1.365.912.918) | | (857.761.195) | Interest paid |
| Pembayaran dividen tunai | (5.454.000.000) | | (13.000.000.000) | Payment of cash dividend |
| Pembayaran atas pembelian saham entitas anak kepada kepentingan non-pengendali | - | 1b | (942.000.000) | Payment for purchases of shares of subsidiaries from non-controlling interests |
| Penerimaan atas tambahan modal disetor entitas anak dari kepentingan non-pengendali | 130.000.000 | | 27.000.000 | Proceeds of additional paid-up capital of subsidiary from non-controlling interest |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan | <u>50.375.521.625</u> | | <u>(9.570.976.039)</u> | Net Cash Provided by (Used in) Financing Activities |
| KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS | 4.742.536.300 | | (7.954.946.582) | NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS |
| KAS DAN SETARA KAS AWAL PERIODE | <u>8.542.619.194</u> | | <u>12.749.583.466</u> | CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD |
| KAS DAN SETARA KAS AKHIR PERIODE | <u><u>13.285.155.494</u></u> | | <u><u>4.794.636.884</u></u> | CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD |
| Tambahan informasi arus kas konsolidasian diungkapkan dalam Catatan 34 | | | | Supplemental consolidated cash flows information is presented in Note 34 |

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.

1. Umum

a. Pendirian dan Informasi Umum

PT Ecocare Indo Pasifik Tbk (d/h PT Indocare Pacific) (Perusahaan) didirikan berdasarkan Akta No. 145 tanggal 23 November 2006 dari Ingrid Lannywaty, S.H., notaris di Jakarta. Akta pendirian tersebut telah memperoleh persetujuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusannya No. W7-04046-HT.01.01-Th.2006 tanggal 21 Desember 2006 dan telah diumumkan dalam Berita Negara Republik Indonesia No. 11 tanggal 6 Februari 2007, Tambahan No. 1133.

Berdasarkan Akta No. 14 tanggal 4 Oktober 2023 dari Dr. Sugih Haryati, S.H., M.Kn., notaris di Jakarta, para pemegang saham menyetujui perubahan nama Perusahaan menjadi PT Ecocare Pasifik Tbk. Akta ini telah memperoleh persetujuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-0060426.AH.01.02.Tahun 2023 tanggal 5 Oktober 2023.

Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 15 tanggal 6 November 2023 dari Dr. Sugih Haryati, S.H., M.Kn., notaris di Jakarta, sehubungan dengan perubahan maksud dan tujuan serta kegiatan usaha Perusahaan. Akta perubahan ini telah sudah disahkan oleh Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-0068041.AH.01.02.Tahun 2023 tanggal 6 November 2023.

Sesuai dengan pasal 3 Anggaran Dasar Perusahaan, ruang lingkup kegiatan Perusahaan terutama bergerak di bidang pewangi ruangan, sabun, jasa pengelola gedung dan jasa pembersih.

Perusahaan dan Entitas Anak selanjutnya disebut sebagai Grup. Perusahaan mulai beroperasi secara komersial pada tahun 2007 dan kegiatan usaha Perusahaan dan Entitas Anak saat ini adalah penyedia pewangi ruangan, sabun, jasa pengelola gedung dan jasa pembersih.

1. General

a. Establishment and General Information

PT Ecocare Indo Pasifik Tbk (formerly PT Indocare Pacific) (the Company) was established based on Notarial Deed No. 145 dated November 23, 2006 of Ingrid Lannywaty, S.H., a public notary in Jakarta. The Deed of Establishment was approved by the Minister of Justice of the Republic of Indonesia in his Decision Letter No. W7-04046-HT.01.01-Th.2006 dated December 21, 2006, and was published in State Gazette of the Republic of Indonesia No. 11 dated February 6, 2007, Supplement No. 1133.

Based on Notarial Deed No. 14 dated October 4, 2023 of Dr. Sugih Haryati, S.H., M.Kn., a public notary in Jakarta, the shareholders agreed to change of the Company's name to PT Ecocare Indo Pasifik Tbk. This Notarial Deed has been approved by the Minister of Law and Human Rights of the Republic of Indonesia in his decision letter No. AHU-0060426.AH.01.02. Tahun 2023 dated October 5, 2023.

The Company's Articles of Association have been amended several times, most recently by Notarial Deed No. 14 dated November 6, 2023 of Dr. Sugih Haryati, S.H., M.Kn., a public notary in Jakarta, in connection with change of scopes and objectives the Company's business activities. This amendment has been approved by the Ministry of Law and Human Rights of the Republic of Indonesia in its Decision Letter No. AHU-0068041.AH.01.02.Tahun 2023 dated November 6, 2023.

In accordance with article 3 of the Company's Articles of Association, the scope of its activities is to engage mainly in air freshener, soap, building management services and cleaning services.

The Company and its Subsidiaries are herein after referred to as the Group. The Company started its commercial operations in 2007 and the Company and its Subsidiaries' current business activities are provider of air freshener, soap, building management services and cleaning services.

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Perusahaan berdomisili di Jakarta, yang berkantor pusat di Gedung Infinia Park Blok A No. 55, Jl. Dr. Saharjo No. 45, Jakarta Selatan. Perusahaan memiliki kantor representatif di Gedung Grand Slipi Tower Lt. 37, Jl. Letjend. S. Parman Kav. 22-24, Jakarta Barat dan 22 (dua puluh dua) kantor cabang yang berlokasi di beberapa kota besar di Indonesia.

The Company is domiciled in Jakarta and its head office is located at the Infinia Park Building Blok A No. 55, Jl. Dr. Saharjo No. 45, Jakarta Selatan. The Company has a representative office at the Grand Slipi Tower Building Fl. 37, Jl. Letjend. S. Parman Kav. 22-24, Jakarta Barat and 22 (twenty-two) branch offices located in several large cities in Indonesia.

Grup tidak memiliki induk usaha. Hendrik Yong merupakan pemegang saham akhir Grup.

The Group does not have parent entity. Hendrik Yong is the ultimate shareholder of the Group.

b. Penawaran Umum Efek Perusahaan

Pada tanggal 31 Januari 2024, Perusahaan memperoleh Surat Pernyataan Efektif dari Ketua Otoritas Jasa Keuangan atau OJK dengan Suratnya No. S-21/D.04/2024 untuk melakukan penawaran umum perdana sebanyak 525.000.000 saham Perusahaan kepada masyarakat dengan nilai nominal Rp 20 per saham dan harga penawaran sebesar Rp 145 per saham. Pada tanggal 13 Februari 2024, seluruh saham telah tercatat di Bursa Efek Indonesia.

b. Public Offering of Shares

On January 31, 2024, the Company received the Notice of Effectivity from the Chairman of the Financial Services Authority or OJK in his Letter No. S-21/D.04/2024 for the Company's initial public offering of 525,000,000 shares with Rp 20 par value per share at an offering price of Rp 145 per share. As of February 13, 2024, all of the Company's shares were listed in the Indonesia Stock Exchange.

Pada tanggal 30 September 2024, seluruh saham Perusahaan sejumlah 2.525.000.000 saham telah tercatat di Bursa Efek Indonesia.

As of September 30, 2024, all of the Company's 2,525,000,000 shares are listed in the Indonesia Stock Exchange.

c. Entitas Anak yang Dikonsolidasikan

Pada tanggal 30 September 2024 dan 31 Desember 2023, Entitas Anak yang dikonsolidasikan termasuk persentase kepemilikan Perusahaan adalah sebagai berikut:

c. Consolidated Subsidiaries

As of September 30, 2024 and December 31, 2023, the subsidiaries which were consolidated, including the respective percentages of ownership held by the Company, are as follows:

| Entitas Anak/ Subsidiaries | Lokasi Usaha Utama/Principal Place of Business | Tahun Beroperasi/ Year of Operation | Jenis Usaha/ Principal Activity | Kepemilikan/ Ownership | | Jumlah Aset/ Total Assets | |
|--|--|--|--|--|--|--|--|
| | | | | 30 September 2024/ September 30, 2024 | 31 Desember 2023/ December 31, 2023 | 30 September 2024/ September 30, 2024 | 31 Desember 2023/ December 31, 2023 |
| Kepemilikan langsung/ Direct ownership: | | | | | | | |
| PT Tukang Bersih Indonesia | Jakarta | 2014 | Perdagangan dan penyedia jasa kebersihan/Trading and as a provider of cleaning services | 99% | 99% | 26.460.024.965 | 18.681.936.786 |
| PT Indocitra Pacific | Jakarta | 2007 | Perdagangan dan penyedia jasa kebersihan di bidang pest control/Trading and as a provider of cleaning services as specially pest control | 99% | 99% | 14.305.023.947 | 8.624.248.753 |

PT Tukang Bersih Indonesia (TBI)

Berdasarkan Akta No. 5 tanggal 20 Juli 2023 dari Angeline Parahita Sentana, S.H., M.Kn., notaris di Karawang, Perusahaan membeli 30 lembar saham dan 42 lembar saham TBI masing-masing milik Ranti Sabina dan Wincent Yunanda sebesar Rp 72.000.000. Perusahaan dan Wincent Yunanda melakukan peningkatan modal saham masing-masing sebanyak 2.673 saham atau sebesar Rp 2.673.000.000 dan sebanyak 27 saham atau sebesar Rp 27.000.000, sehingga menyebabkan penyertaan Perusahaan pada TBI bertambah sebesar Rp 265.487.563 yang dibukukan pada akun "Selisih Nilai Transaksi dengan Kepentingan Non-pengendali".

Berdasarkan Akta No. 47 tanggal 15 Januari 2024 dari Dr. Sugih Haryati, S.H., M.Kn., notaris di Jakarta Selatan, para pemegang saham TBI menyetujui:

- a. Meratifikasi dan menegaskan kembali bahwa peningkatan modal disetor dan ditempatkan TBI dari yang semula sebesar Rp 300.000.000 menjadi sebesar Rp 3.000.000.000 berdasarkan Akta No. 5 tanggal 20 Juli 2023 juncto Akta No. 6 tanggal 14 Agustus 2023 yang telah disetorkan secara penuh oleh Perusahaan sebesar Rp 2.673.000.000 dan Wincent Yunanda sebesar Rp 27.000.000 ke dalam kas TBI.

Dengan demikian, struktur modal TBI adalah modal dasar sebesar Rp 10.000.000.000 yang terbagi atas 10.000 lembar saham dengan nilai nominal per saham sebesar Rp 1.000.000 serta modal ditempatkan dan disetor sebesar Rp 3.000.000.000 yang terbagi atas 3.000 lembar saham.

- b. Mengubah Pasal 1 ayat (2) Anggaran Dasar Perusahaan tentang Tempat Kedudukan.

Akta perubahan ini telah memperoleh persetujuan dari Menteri Hukum dan Hak Asasi Manusia dalam Surat Keputusannya No. AHU-AH.01.03-0011783 Tahun 2024 tanggal 15 Januari 2024.

PT Tukang Bersih Indonesia (TBI)

Based on Notarial Deed No. 5 dated July 20, 2023 of Angeline Parahita Sentana, S.H., M.Kn., a public notary in Karawang, the Company purchased 30 shares and 42 shares of TBI owned by Ranti Sabina and Wincent Yunanda for Rp 72,000,000. The Company and Wincent Yunanda increased their shares capital by 2,673 shares or Rp 2,673,000,000 and 27 shares or Rp 27,000,000, respectively, resulting the Company's investment in TBI increased amounting to Rp 265,487,563 that was recorded in the "Difference in Transaction Value with Non-controlling Interests" account.

Based on Deed No. 47 dated January 15, 2024 of Dr. Sugih Haryati, S.H., M.Kn., a notary in South Jakarta, TBI's shareholders approved:

- a. To ratify and reaffirm that the increase in the paid-up and issued capital of TBI from the original amount of Rp 300,000,000 to Rp 3,000,000,000 based on Deed No. 5 dated July 20, 2023 in conjunction with Deed No. 6 dated August 14, 2023 which has been fully deposited by the Company amounting to Rp 2,673,000,000 and Wincent Yunanda amounting to Rp 27,000,000 into TBI's cash.

Thus, TBI's capital structure is authorized capital of Rp 10,000,000,000 divided into 10,000 shares with a nominal value per share of Rp 1,000,000 and issued and paid-up capital of Rp 3,000,000,000 divided into 3,000 shares.

- b. Amended Article 1 paragraph (2) of the Company's Articles of Association regarding Place of Domicile.

These amendments were approved by the Minister of Law and Human Rights of the Republic of Indonesia in his Decision Letter No. AHU-AH.01.03-0011783 Tahun 2024 dated January 15, 2024.

PT Indocitra Pacific (ICP)

Berdasarkan Akta No. 3 tanggal 20 Juni 2023 dan Akta No. 4 tanggal 14 Agustus 2023 dari Angeline Parahita Sentana, S.H., M.Kn., notaris di Karawang, Perusahaan membeli 600.000 lembar saham ICP milik Arief Djulianto sebesar Rp 600.000.000 dan 270.000 lembar saham ICP milik Wincent Yunanda sebesar Rp 270.000.000, sehingga menyebabkan penyertaan Perusahaan pada ICP bertambah sebesar Rp 255.216.703 yang dibukukan pada akun "Selisih Nilai Transaksi dengan Kepentingan Non-pengendali".

Berdasarkan Akta No. 39 tanggal 9 Januari 2024 dari Dr. Sugih Haryati, S.H., M.Kn., notaris di Jakarta Selatan, para pemegang saham ICP menyetujui:

- a. Meratifikasi dan menegaskan kembali bahwa peningkatan modal disetor dan ditempatkan ICP dari yang semula sebesar Rp 150.000.000 menjadi sebesar Rp 3.000.000.000 berdasarkan Akta No. 3 tanggal 2 November 2020 yang telah disetorkan secara penuh oleh Wincent Yunanda sebesar Rp 285.000.000, Perusahaan sebesar Rp 1.995.000.000 dan Arief Djulianto sebesar Rp 570.000.000 ke dalam kas ICP.

Dengan demikian, struktur modal ICP adalah modal dasar sebesar Rp 5.000.000.000 yang terbagi atas 5.000.000 lembar saham dengan nilai nominal per saham Rp 1.000 serta modal ditempatkan dan disetor sebesar Rp 3.000.000.000 yang terbagi atas 3.000.000 lembar saham.

- b. Mengubah ketentuan Pasal 5 Anggaran Dasar ICP tentang Saham.

Akta perubahan ini telah memperoleh persetujuan dari Menteri Hukum dan Hak Asasi Manusia dalam Surat Keputusannya No. AHU-AH.01.03-0006822 Tahun 2024 tanggal 10 Januari 2024.

PT Indocitra Pacific (ICP)

Based on Notarial Deed No. 3 dated June 20, 2023 and Deed No. 4 dated August 14, 2023 of Angeline Parahita Sentana, S.H., M.Kn., a public notary in Karawang, the Company purchased 600,000 shares of ICP owned by Arief Djulianto for Rp 600,000,000 and 270,000 shares of ICP owned by Wincent Yunanda for Rp 270,000,000, resulting the Company's investment in ICP increased amounting to Rp 255,216,703 that was recorded in "Difference in Transaction Value with Non-Controlling Interests" account.

Based on a Resolution on the Stockholders' Meeting as documented in Notarial Deed No. 4 dated August 14, 2023 from Angeline Parahita Sentana, S.H., M.Kn., notary in Karawang, the ICP's shareholders agreed:

- a. Ratified and reaffirmed that the increase in ICP paid-up and issued capital from the original amount of Rp 150,000,000 to Rp 3,000,000,000 based on Deed No. 3 dated November 2, 2020 which has been fully paid by Wincent Yunanda in the amount of Rp 285,000,000, the Company amounting to Rp 1,995,000,000 and Arief Djulianto amounting to Rp 570,000,000 into ICP's cash.

Thus, ICP's capital structure is authorized capital of Rp 5,000,000,000 divided into 5,000,000 shares with a nominal value per share of Rp 1,000 and issued and paid-up capital of Rp 3,000,000,000 divided into 3,000,000 shares.

- b. Changed the provisions of Article 5 of ICP's Articles of Association regarding Shares.

These amendments were approved by the Minister of Law and Human Rights of the Republic of Indonesia in his Decision Letter No. AHU-AH.01.03-0006822. Tahun 2024 dated January 10, 2024.

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30 September 2024 dan 2023 (tidak diaudit)
(Angka-angka Disajikan dalam Rupiah,
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Kepentingan non-pengendali dari entitas anak dianggap tidak material, sehingga Grup tidak menyajikan pengungkapan yang disyaratkan untuk kepentingan non-pengendali yang material dalam laporan keuangan konsolidasian sesuai PSAK No. 67 tentang Pengungkapan Kepentingan Dalam Entitas Lain.

The non-controlling interests in subsidiaries are considered not material, thus, the Group has not incorporated in the consolidated financial statements the required disclosures for material non-controlling interest of PSAK No. 67 concerning Disclosures of Interests in Other Entities.

d. Dewan Komisaris, Direksi dan Karyawan

Pada 30 September 2024, susunan pengurus Perusahaan berdasarkan Rapat Umum Pemegang Saham yang diadakan tanggal 4 Oktober 2023 yang didokumentasikan dalam Akta No. 14 dari Dr. Sugih Haryati, S.H., M.Kn., notaris di Jakarta, adalah sebagai berikut:

Dewan Komisaris

Komisaris Utama : Hendrik Yong
 Komisaris : Hermes Thamrin
 Komisaris Independen : Alwi Kosasih

Direksi

Direktur Utama : Wincent Yunanda
 Direktur : Sudaryanto
 Flora Chandra
 Heny

Pada tanggal 30 September 2023, susunan pengurus Perusahaan berdasarkan Rapat Umum Pemegang Saham yang diadakan tanggal 15 November 2018 yang didokumentasikan dalam Akta No. 18 dari Ny. Judy Sentana, S.H., M.H., notaris di Jakarta, adalah sebagai berikut:

Dewan Komisaris

Komisaris Utama : Hermes Thamrin
 Komisaris : Herlina

Direksi

Direktur Utama : Hendrik Yong
 Direktur : Yohannes Dharyanto
 Heny

Berdasarkan Surat Keputusan Dewan Komisaris No. 045/EXT/WY2023 tanggal 6 Oktober 2023, susunan komite audit Perusahaan adalah sebagai berikut:

Ketua : Alwi Kosasih
 Anggota : Daniel Kubijanto
 Janto Tatno Moeljono

d. Board of Commissioners, Directors and Employees

As of September 30, 2024, based on a resolution on the Stockholders' Meeting held on October 4, 2023 as documented in Notarial Deed No. 14 of Dr. Sugih Haryati, S.H., M.Kn., a public notary in Jakarta, the Company's management consists of the following:

Board of Commissioners

: President Commissioner
 : Commissioner
 : Independent Commissioner

Directors

: President Director
 : Directors

As of September 30, 2023, based on a resolution on the Stockholders' Meeting held on November 15, 2018 as documented in Notarial Deed No. 18 of Ny. Judy Sentana, S.H., M.H., a public notary in Jakarta, the Company's management consists of the following:

Board of Commissioners

: President Commissioner
 : Commissioner

Directors

: President Director
 : Directors

Based on Board of Commissioners Decree No. 045/EXT/WY2023 dated October 6, 2023, the Company's Audit Committee are as follows:

: Chairman
 : Members

Personel manajemen kunci Perusahaan terdiri dari Dewan Komisaris, Direksi dan Komite Audit.

Key management personnel of the Company consists of Board of Commissioners, Directors and Audit Committee.

Jumlah rata-rata karyawan Perusahaan (tidak diaudit) adalah 305 dan 280 karyawan masing-masing pada 30 September 2024 dan 31 Desember 2023. Jumlah rata-rata karyawan Grup (tidak diaudit) adalah 447 dan 498 karyawan masing-masing pada 30 September 2024 dan 31 Desember 2023.

The Company had an average total number of employees (unaudited) of 305 and 280 as in September 30, 2024 and December 31, 2023, respectively. The Group had an average total number of employees (unaudited) of 447 and 498 in September 30, 2024 and December 31, 2023, respectively.

e. Penyelesaian Laporan Keuangan Konsolidasian

Laporan keuangan konsolidasian PT Ecocare Indo Pasifik Tbk (d/h PT Indocare Pacific) dan Entitas Anak untuk tahun yang berakhir 30 September 2024 telah diselesaikan dan diotorisasi untuk terbit pada tanggal 28 Oktober 2024 oleh Direksi Perusahaan yang bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian tersebut.

e. Completion of Consolidated Financial Statements

The consolidated financial statements of PT Ecocare Indo Pasifik Tbk (formerly PT Indocare Pacific) and its Subsidiaries for the year ended September 30, 2024 were completed and authorized for issuance on October 28, 2024 by the Company's Directors who are responsible for the preparation and presentation of the consolidated financial statements.

2. Informasi Kebijakan Akuntansi Material

2. Material Accounting Policy Information

a. Dasar Penyusunan dan Pengukuran Laporan Keuangan Konsolidasian

Laporan keuangan konsolidasian Grup disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia, meliputi Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) yang diterbitkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia (DSAK IAI) dan Dewan Standar Akuntansi Syariah Ikatan Akuntan Indonesia (DSAS IAI), serta Peraturan Regulator Pasar Modal yang berlaku, antara lain Peraturan No. VIII.G.7 tentang Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik.

a. Basis of Consolidated Financial Statements Preparation and Measurement

The consolidated financial statements of the Group have been prepared and presented in accordance with Indonesian Financial Accounting Standards, which comprise the Statements of Financial Accounting Standards (PSAK) and Interpretations of Financial Accounting Standards (ISAK) issued by the Financial Accounting Standards Board of the Institute of Indonesia Chartered Accountants (DSAK IAI) and the Board of Sharia Accounting Standard of Institute of Indonesia Chartered Accountants (DSAS IAI) and Financial Accounting applicable Capital Market regulations, among others Regulation No. VIII.G.7 concerning Presentation and Disclosure of Financial Statements of Issuer or Public Companies.

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

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 untuk periode yang berakhir 30 September 2024 adalah konsisten dengan kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian untuk tahun yang berakhir 31 Desember 2023.

b. Prinsip Konsolidasi

Laporan keuangan konsolidasian meliputi laporan keuangan Perusahaan dan entitas-entitas (termasuk entitas terstruktur) yang dikendalikan oleh Perusahaan dan Entitas Anak (Grup).

Pengendalian diperoleh apabila Grup memiliki seluruh hal berikut ini:

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

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.

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 preparation of the consolidated financial statements for the period ended September 30, 2024 are consistent with those adopted in the preparation of the consolidated financial statements for the year ended December 31, 2023.

b. Basis of Consolidation

The consolidated financial statements incorporate the financial statements of the Company and entities (including structured entities) controlled by the Company and its subsidiaries (the Group).

Control is achieved when the Group has all the following:

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

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 statement 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.

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 penghasilan komprehensif lain diatribusikan kepada pemilik Perusahaan dan kepentingan nonpengendali (KNP) meskipun hal tersebut mengakibatkan KNP memiliki 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 bersih entitas anak yang diakuisisi dicatat di ekuitas. Keuntungan atau kerugian dari pelepasan kepada KNP juga dicatat di ekuitas.

c. Penjabaran Mata Uang Asing

Mata Uang Fungsional dan Pelaporan

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

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

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 statement of profit or loss and other comprehensive income and under the equity section of the consolidated statement of financial position, respectively, separately from the corresponding portion attributable to 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.

c. Foreign Currency Translation

Functional and Reporting Currencies

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

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

Transaksi dan Saldo

Transaksi dalam mata uang asing dijabarkan kedalam 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 30 September 2024 dan 31 Desember 2023, kurs konversi yakni kurs tengah Bank Indonesia, yang digunakan oleh Grup adalah sebagai berikut:

| | <u>30 September 2024/ September 30, 2024</u> | <u>31 Desember 2023/ December 31, 2023</u> | |
|-----------------------|--|--|----------------------|
| Dolar Amerika Serikat | 15.138,00 | 15.416,00 | United States Dollar |
| Ringgit Malaysia | 3.675,19 | 3.342,23 | Malaysian Ringgit |

d. Transaksi Pihak Berelasi

Orang atau entitas dikategorikan sebagai pihak berelasi Grup apabila memenuhi definisi pihak berelasi berdasarkan PSAK No. 7 tentang Pengungkapan Pihak-pihak Berelasi.

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

e. Klasifikasi Lancar dan Tidak Lancar

Grup menyajikan aset dan liabilitas dalam laporan posisi keuangan berdasarkan klasifikasi lancar/tidak lancar. Suatu aset disajikan lancar bila:

- i) akan direalisasi, dijual atau dikonsumsi dalam siklus operasi normal,
- ii) untuk diperdagangkan, atau

Transactions and Balances

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 of September 30, 2024 and December 31, 2023, the conversion rates used by the Group based on the middle rates of Bank Indonesia were as follows:

d. Transactions with Related Parties

A person or entity is considered a related party of the Group if it meets the definition of a related party in PSAK No. 7 concerning Related Party Disclosures.

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

e. Current and Non-current Classification

The Group presents assets and liabilities in the statement 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) akan direalisasi dalam 12 (dua belas) bulan setelah tanggal pelaporan, atau kas atau setara kas, kecuali yang dibatasi penggunaannya atau akan digunakan untuk melunasi suatu liabilitas dalam paling lambat 12 (dua belas) 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) untuk diperdagangkan,
- iii) akan dilunasi dalam 12 (dua belas) bulan setelah tanggal pelaporan, atau
- iv) tidak ada hak tanpa syarat untuk menangguhkan pelunasannya dalam waktu paling tidak 12 (dua belas) bulan setelah tanggal pelaporan.

Seluruh liabilitas lain diklasifikasikan sebagai jangka panjang.

f. 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 3 (tiga) bulan atau kurang sejak tanggal penempatannya, dan yang tidak dijamin serta tidak dibatasi pencairannya.

g. Instrumen Keuangan

Grup menerapkan PSAK No. 71 tentang Instrumen Keuangan, mengenai pengaturan instrumen keuangan terkait klasifikasi dan pengukuran dan penurunan nilai atas instrumen keuangan.

iii) expected to be realized within 12 (twelve) months after the reporting period, or cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least 12 (twelve) 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 to the purpose of trading,
- iii) due to be settled within 12 (twelve) months after the reporting period, or
- iv) there is no unconditional right to defer the settlement of the liability for at least 12 (twelve) months after the reporting period.

All other liabilities are classified as non-current.

f. 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 3 (three) months or less from the date of placements, and which are not used as collateral and are not restricted.

g. Financial Instruments

The Group has applied PSAK No. 71 concerning Financial Instruments, which set the requirements in classification and measurement and impairment in value of financial assets.

Pada tanggal 30 September 2024 dan 31 Desember 2023, Grup memiliki aset dan liabilitas keuangan yang diukur dengan biaya perolehan diamortisasi dan aset keuangan yang diukur pada nilai wajar melalui laba rugi. Dengan demikian, kebijakan akuntansi terkait aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain dan liabilitas keuangan yang diukur pada nilai wajar melalui laporan laba rugi tidak diungkapkan.

Aset Keuangan

Grup mengklasifikasikan aset keuangan sesuai dengan PSAK No. 71 tentang Instrumen Keuangan, sehingga setelah pengakuan awal aset keuangan diukur pada biaya perolehan diamortisasi, nilai wajar melalui penghasilan komprehensif lain atau nilai wajar melalui laba rugi, dengan menggunakan dua dasar, yaitu:

- a) Model bisnis Grup dalam mengelola aset keuangan; dan
 - b) Karakteristik arus kas kontraktual dari aset keuangan.
1. Aset Keuangan pada Biaya Perolehan Diamortisasi

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

- (a) Aset keuangan dikelola dalam model bisnis yang bertujuan untuk memiliki aset keuangan dalam rangka mendapatkan arus kas kontraktual; dan
- (b) Persyaratan kontraktual dari aset keuangan menghasilkan arus kas pada tanggal tertentu 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.

As of September 30, 2024 and December 31, 2023, the Group had financial assets and liabilities at amortized cost and financial assets measured at fair value through profit or loss categories. Thus, accounting policies related to financial assets measured at fair value through other comprehensive income and financial liabilities measured at fair value through profit or loss were not disclosed.

Financial Assets

The Group classifies its financial assets in accordance with PSAK No. 71 concerning Financial Instruments, that classifies financial assets as subsequently measured at amortized cost, fair value through comprehensive income or fair value through profit or loss, on the basis of both:

- a) The Group's business model for managing the financial assets; and
 - b) The contractual cash flow characteristics of the financial assets.
1. Financial Assets at Amortized Cost

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

- (a) The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- (b) The contractual terms of the financial assets 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.

Pada tanggal 30 September 2024 dan 31 Desember 2023, kategori ini meliputi kas dan setara kas, piutang usaha, piutang lain-lain, jaminan dalam akun aset lancar lain-lain dan jaminan yang dimiliki oleh Grup.

As of September 30, 2024 and December 31, 2023, the Group's cash and cash equivalents, trade accounts receivable, other accounts receivable, security deposits under other current assets and security deposits were included in this category.

2. Aset Keuangan yang Diukur pada Nilai Wajar melalui Laba Rugi

2. Financial Assets at Fair Value through Profit or Loss

Aset keuangan diukur pada nilai wajar melalui laba rugi kecuali aset keuangan tersebut diukur pada biaya perolehan diamortisasi atau pada nilai wajar melalui penghasilan komprehensif lain.

A financial asset shall be measured at fair value through profit or loss unless it is measured at amortized cost or at fair value through comprehensive income.

Aset keuangan yang diukur pada nilai wajar melalui laba rugi dicatat pada laporan posisi keuangan konsolidasian pada nilai wajarnya. Perubahan nilai wajar langsung diakui dalam laba rugi. Bunga yang diperoleh dicatat sebagai penghasilan bunga, sedangkan pendapatan dividen dicatat sebagai bagian dari penghasilan lain-lain sesuai dengan persyaratan dalam kontrak, atau pada saat hak untuk memperoleh pembayaran atas dividen tersebut telah ditetapkan.

Financial assets at FVPL are recorded in the consolidated statement of financial position at fair value. Changes in fair value are recognized directly in profit or loss. Interest earned is recorded as interest income, while dividend income is recorded as part of other income according to the terms of the contract, or when the right of payment has been established.

Pada tanggal 30 September 2024 dan 31 Desember 2023, kategori ini meliputi investasi yang dimiliki Grup.

As of September 30, 2024 and December 31, 2023, this category includes investments owned by the Group.

Liabilitas Keuangan dan Instrumen Ekuitas

Financial Liabilities and Equity Instruments

Liabilitas keuangan dan instrumen ekuitas Grup diklasifikasikan berdasarkan substansi perjanjian kontraktual serta definisi liabilitas keuangan dan instrumen ekuitas. Kebijakan akuntansi yang diterapkan atas instrumen keuangan tersebut diungkapkan berikut ini.

Financial liabilities and equity instruments of the Group are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and equity instrument. The accounting policies adopted for specific financial instruments are set out below.

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.

Liabilitas Keuangan

Liabilitas keuangan dalam lingkup PSAK No. 71 diklasifikasikan sebagai berikut: (i) liabilitas keuangan yang diukur dengan biaya diamortisasi, (ii) liabilitas keuangan yang diukur dengan nilai wajar melalui laba rugi. Grup menentukan klasifikasi liabilitas keuangan pada saat pengakuan awal.

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.

Liabilitas Keuangan yang Diukur 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 30 September 2024 dan 31 Desember 2023, kategori ini meliputi utang bank jangka pendek, utang usaha, utang lain-lain, beban akrual, utang bank jangka panjang dan liabilitas pembiayaan konsumen yang dimiliki oleh Grup.

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.

Financial Liabilities

Financial liabilities within the scope of PSAK No. 71 are classified as follows: (i) financial liabilities at amortized cost, (ii) financial liabilities at fair value through profit and loss (FVPL). The Group determines the classification of its financial liabilities at initial recognition.

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.

Financial Liabilities Measured at Amortized Cost

Financial liabilities 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.

As of September 30, 2024 and December 31, 2023, the Group's short-term bank loans, trade accounts payable, other accounts payable, accrued expenses, long-term bank loans and consumer financing liabilities were included in this category.

Saling Hapus Instrumen Keuangan

Aset keuangan dan liabilitas keuangan saling hapus dan nilai bersihnya disajikan dalam laporan posisi keuangan konsolidasian jika, dan hanya jika, Grup saat ini memiliki hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui tersebut, dan berniat untuk menyelesaikan secara neto atau untuk merealisasikan aset dan menyelesaikan liabilitasnya secara simultan.

Reklasifikasi Instrumen Keuangan

Sesuai dengan ketentuan PSAK No. 71 tentang Instrumen 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.

Penurunan Nilai Aset Keuangan

Grup selalu mengakui kerugian kredit ekspektasian (ECL) sepanjang umur untuk piutang usaha. Kerugian kredit ekspektasian atas aset keuangan diestimasi menggunakan pendekatan tingkat kerugian berdasarkan pengalaman kerugian kredit historis Grup, disesuaikan dengan kondisi ekonomi umum dan penilaian baik atas kondisi kini maupun perkiraan masa depan pada tanggal pelaporan, termasuk nilai waktu atas uang jika tepat.

Untuk semua instrumen keuangan lainnya, Grup mengakui ECL sepanjang umur ketika telah ada peningkatan risiko kredit yang signifikan sejak pengakuan awal. Jika sebaliknya, risiko kredit pada instrumen keuangan tidak meningkat secara signifikan sejak pengakuan awal, Grup mengukur penyisihan kerugian untuk instrumen keuangan tersebut sejumlah ECL 12 (dua belas) bulan.

Penilaian apakah ECL sepanjang umur harus diakui didasarkan pada peningkatan signifikan dalam kemungkinan terjadinya atau pada risiko gagal bayar sejak pengakuan awal dan bukan didasarkan bukti aset keuangan yang mengalami kerugian kredit pada tanggal pelaporan atau kejadian gagal bayar sebenarnya.

Offsetting of Financial Instruments

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

Reclassifications of Financial Instruments

In accordance with PSAK No. 71 concerning Financial Instruments, 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.

Impairment of Financial Assets

The Group always recognizes lifetime expected credit losses (ECL) for trade accounts receivable. The expected credit losses on these financial assets are estimated using loss rate approach based on the Group's historical credit loss experience, adjusted for general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date, including time value of money where appropriate.

For all other financial instruments, the Group recognizes lifetime ECL when there has been a significant increase in credit risk since initial recognition. If, on the other hand, the credit risk on the financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12 (twelve) month ECL.

The assessment of whether lifetime ECL should be recognized is based on significant increases in the likelihood or risk of a default occurring since initial recognition instead of on evidence of a financial asset being credit impaired at the reporting date or an actual default occurring.

ECL sepanjang umur merupakan kerugian kredit ekspektasian yang timbul dari seluruh kemungkinan peristiwa gagal bayar selama perkiraan umur instrumen keuangan. Sebaliknya, ECL 12 (dua belas) bulan mewakili porsi ECL sepanjang umur yang timbul dari peristiwa gagal bayar pada instrumen keuangan yang mungkin terjadi dalam 12 (dua belas) bulan setelah tanggal pelaporan.

Penghentian Pengakuan Aset dan Liabilitas Keuangan

1. Aset Keuangan

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

- a. Hak kontraktual atas arus kas yang berasal dari aset keuangan tersebut berakhir;
- b. 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
- c. 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.

2. Liabilitas Keuangan

Liabilitas keuangan dihentikan pengakuannya jika liabilitas keuangan tersebut dilepaskan, dibatalkan, atau telah kadaluarsa.

Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life of a financial instrument. In contrast, 12 (twelve) month ECL represents the portion of lifetime ECL that is expected to result from default events on a financial instrument that are possible within 12 (twelve) months after the reporting date.

Derecognition of Financial Assets and Liabilities

1. 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:

- a. The rights to receive cash flows from the asset have expired;
- b. 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
- c. 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.

2. Financial Liabilities

A financial liability is derecognized when the obligation under the contract is discharged, cancelled or has expired.

h. 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 non-keuangan 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:

- Level 1 - harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik;
- Level 2 - teknik penilaian dimana level input terendah yang signifikan terhadap pengukuran nilai wajar dapat diobservasi, baik secara langsung maupun tidak langsung;

h. 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 participants act in their economic best 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 minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the 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 - 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 level hirarki dengan menilai kembali pengkategorian level nilai wajar pada setiap akhir periode pelaporan.

i. Persediaan

Persediaan dinyatakan berdasarkan biaya atau nilai realisasi bersih, mana yang lebih rendah. Biaya persediaan ditentukan berdasarkan metode rata-rata tertimbang.

j. Biaya Dibayar Dimuka

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

k. Sukuk

Sukuk yang diukur pada nilai wajar melalui laba rugi

Investasi pada sukuk yang diukur pada nilai wajar melalui laba rugi pada awalnya diakui sebesar biaya perolehan, tidak termasuk biaya transaksi.

l. Aset Tetap

Kepemilikan Langsung

Aset tetap dinyatakan berdasarkan biaya perolehan, tetapi tidak termasuk biaya perawatan sehari-hari, dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai, jika ada.

Biaya perolehan awal aset tetap meliputi harga perolehan, termasuk bea impor dan pajak pembelian yang tidak boleh dikreditkan dan biaya-biaya yang dapat diatribusikan secara langsung untuk membawa aset ke lokasi dan kondisi yang diinginkan sesuai dengan tujuan penggunaan yang ditetapkan.

- 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 there are transfers between levels in the hierarchy by re-assessing categorization at the end of each reporting period.

i. Inventories

Inventories are stated at cost or net realizable value, whichever is lower. Cost is determined using the weighted average method.

j. Prepaid Expenses

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

k. Sukuk

Sukuk measured at fair value through profit or loss

Investments in sukuk classified at fair value through profit or loss are initially recognized at cost, excluding transaction costs.

l. Property and Equipment

Direct Acquisitions

Property and equipment are carried at cost, excluding day to day servicing, less accumulated depreciation and any impairment in value.

The initial cost of property and equipment consists of its purchase price, including import duties and taxes and any directly attributable costs in bringing the property and equipment to its working condition and location for its intended use.

Beban-beban yang timbul setelah aset tetap digunakan, seperti beban perbaikan dan pemeliharaan, dibebankan ke laba rugi pada saat terjadinya. Apabila beban-beban tersebut menimbulkan peningkatan manfaat ekonomis di masa datang dari penggunaan aset tetap tersebut yang dapat melebihi kinerja normalnya, maka beban-beban tersebut dikapitalisasi sebagai tambahan biaya perolehan aset tetap.

Penyusutan dihitung berdasarkan metode garis lurus selama masa manfaat aset tetap sebagai berikut:

Metode garis lurus/Straight line method

| | | |
|---|-----|-----------|
| Bangunan/ <i>Building</i> | 20 | 5% |
| Kendaraan/ <i>Vehicles</i> | 4-8 | 12,5%-25% |
| Inventaris kantor/ <i>Office equipment</i> | 4 | 12,5% |
| Peralatan dan perlengkapan/ <i>Furniture and fixtures</i> | 4-8 | 12,5%-25% |
| Barang pajangan/ <i>Display items</i> | 4 | 12,5% |

Nilai tercatat aset tetap ditelaah kembali dan dilakukan penurunan nilai apabila terdapat peristiwa atau perubahan kondisi tertentu yang mengindikasikan nilai tercatat tersebut tidak dapat dipulihkan sepenuhnya.

Dalam setiap inspeksi yang signifikan, biaya inspeksi diakui dalam jumlah tercatat aset tetap sebagai suatu penggantian apabila memenuhi kriteria pengakuan. Biaya inspeksi signifikan yang dikapitalisasi tersebut diamortisasi selama periode sampai dengan saat inspeksi signifikan berikutnya.

Jumlah tercatat aset tetap dihentikan pengakuannya pada saat dilepaskan atau tidak ada manfaat ekonomis masa depan yang diharapkan dari penggunaan atau pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian pengakuan aset tetap diakui dalam laba rugi pada tahun terjadinya penghentian pengakuan.

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

Expenditures incurred after the property and equipment have been put into operations, such as repairs and maintenance costs, are normally charged to operations in the period such costs are incurred. In situations where it can be clearly demonstrated that the expenditures have resulted in an increase in the future economic benefits expected to be obtained from the use of the property and equipment beyond its originally assessed standard of performance, the expenditures are capitalized as additional costs of property and equipment.

Depreciation is computed based on a straight-line basis over the property and equipment's useful lives as follows:

| Tahun/ <i>Years</i> | Persentase/ <i>Percentage</i> |
|---------------------|----------------------------------|
| 20 | 5% |
| 4-8 | 12,5%-25% |
| 4 | 12,5% |
| 4-8 | 12,5%-25% |
| 4 | 12,5% |

The carrying values of property and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying values may not be recoverable.

When each major inspection is performed, its cost is recognized in the carrying amount of the item of property and equipment as a replacement if the recognition criteria are satisfied. Such major inspection is capitalized and amortized over the next major inspection activity.

An item of property and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gains or loss arising from de-recognition of property and equipment is included in profit or loss in the year the item is derecognized.

The assets' residual values, if any, useful lives and depreciation method is reviewed and adjusted if appropriate, at end of each financial year end.

m. Aset Takberwujud

Perangkat Lunak

Aset takberwujud merupakan biaya perolehan perangkat lunak komputer yang meliputi biaya langsung yang berkaitan dengan persiapan aset yang ditujukan untuk digunakan dan diamortisasi menggunakan metode garis lurus selama 8 (delapan) tahun.

Taksiran masa manfaat dan metode amortisasi direviu minimum setiap akhir tahun buku, dan pengaruh dari setiap perubahan estimasi akuntansi yang diterapkan secara prospektif.

n. Transaksi Sewa

Grup menerapkan PSAK No. 73 yang mensyaratkan pengakuan liabilitas sewa sehubungan dengan sewa yang sebelumnya diklasifikasikan sebagai 'sewa operasi'.

Sebagai penyewa

Pada tanggal permulaan kontrak, Grup menilai apakah kontrak merupakan, atau mengandung, sewa. Suatu kontrak merupakan atau mengandung sewa jika kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasian selama suatu jangka waktu untuk dipertukarkan dengan imbalan.

Untuk menilai apakah kontrak memberikan hak untuk mengendalikan penggunaan aset identifikasian, Grup harus menilai apakah:

- Grup memiliki hak untuk mendapatkan secara substansial seluruh manfaat ekonomi dari penggunaan aset identifikasian; dan
- Grup memiliki hak untuk mengarahkan penggunaan aset identifikasian. Grup memiliki hak ini ketika Grup memiliki hak untuk pengambilan keputusan yang relevan tentang bagaimana dan untuk tujuan apa aset digunakan telah ditentukan sebelumnya dan:

1. Grup memiliki hak untuk mengoperasikan aset;

m. Intangible Assets

Software

Intangible assets represent the cost of acquiring computer software which includes direct costs related to the preparation of assets intended for use and amortized using the straight-line method over 8 (eight) years.

The estimated useful lives and amortization methods are reviewed at a minimum at each financial year end, and the effect of any changes in accounting estimates is applied prospectively.

n. Lease Transactions

The Group has applied PSAK No. 73 which set the requirement for the recognition of lease liabilities in relation to leases which had been previously classified as 'operating lease'.

As lessee

At the inception of a contract, the Group assesses whether the contract is, or contains, a lease. A contract is or contains a lease if the contract conveys the right to control the use of an identified assets for a period of time in exchange for consideration.

To assess whether a contract conveys the right to control the use of an identified asset, the Group shall assess whether:

- The Group has the right to obtain substantially all the economic benefits from use of the asset throughout the period of use; and
- The Group has the right to direct the use of the asset. The Group has this right when it has the decision-making rights that are the most relevant to changing how and for what purpose the asset is used are predetermined:

1. The Group has the right to operate the asset;

2. Grup telah mendesain aset dengan cara menetapkan sebelumnya bagaimana dan untuk tujuan apa aset akan digunakan selama periode penggunaan.

Pada tanggal awal dimulainya kontrak atau pada tanggal penilaian kembali atas kontrak yang mengandung sebuah komponen sewa, Grup mengalokasikan imbalan dalam kontrak ke masing-masing komponen sewa berdasarkan harga tersendiri relatif dari komponen sewa dan harga tersendiri agregat dari komponen nonsewa.

Pada tanggal permulaan sewa, Grup mengakui aset hak-guna dan liabilitas sewa. Aset hak-guna diukur pada biaya perolehan, dimana meliputi jumlah pengukuran awal liabilitas sewa yang disesuaikan dengan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan.

Aset hak-guna kemudian disusutkan menggunakan metode garis lurus dari tanggal permulaan hingga tanggal yang lebih awal antara akhir umur manfaat aset hak-guna atau akhir masa sewa.

Liabilitas sewa diukur pada nilai kini pembayaran sewa yang belum dibayar pada tanggal permulaan, didiskontokan dengan menggunakan suku bunga implisit dalam sewa atau jika suku bunga tersebut tidak dapat ditentukan, maka menggunakan suku bunga pinjaman inkremental. Pada umumnya, Grup menggunakan suku bunga pinjaman inkremental sebagai tingkat bunga diskonto.

Pembayaran sewa yang termasuk dalam pengukuran liabilitas sewa meliputi pembayaran tetap, termasuk pembayaran tetap secara substansi.

Pembayaran sewa dialokasikan menjadi bagian pokok dan biaya keuangan. Biaya keuangan dibebankan pada laba rugi selama periode sewa sehingga menghasilkan tingkat suku bunga periodik yang konstan atas saldo liabilitas untuk setiap periode.

2. The Group has designed the asset in a way that predetermined how and for what purpose it will be used.

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

The Group recognizes a right-of-use assets and a lease liability at the lease commencement date. The right-of-use assets are initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payment made at or before the commencement date.

The right-of-use assets are subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use assets or the end of the lease term.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using incremental borrowing rate. Generally, the Group uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise fixed payments, including in-substance fixed payments.

Each lease payment is allocated between the liability and finance cost. The finance cost is charged to 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.

Jika sewa mengalihkan kepemilikan aset pendasar kepada Grup pada akhir masa sewa atau jika biaya perolehan aset hak-guna merefleksikan Grup akan mengeksekusi opsi beli, maka Grup menyusutkan aset hak-guna dari tanggal permulaan hingga akhir umur manfaat aset pendasar. Jika tidak, maka Grup menyusutkan aset hak-guna dari tanggal permulaan hingga tanggal yang lebih awal antara akhir umur manfaat aset hak-guna atau akhir masa sewa.

Sewa jangka pendek

Grup memutuskan untuk tidak mengakui aset hak-guna dan liabilitas sewa untuk sewa jangka-pendek yang memiliki masa sewa 12 (dua belas) bulan atau kurang.

Grup mengakui pembayaran sewa atas sewa tersebut sebagai beban dengan dasar garis lurus selama masa sewa.

o. Penurunan Nilai Aset Non-Keuangan

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

Jika nilai tercatat aset lebih besar daripada nilai terpulihkannya, maka aset tersebut dinyatakan mengalami penurunan nilai dan rugi penurunan nilai diakui dalam laba rugi. Dalam menghitung nilai pakai, estimasi arus kas masa depan bersih didiskontokan ke nilai kini dengan menggunakan tingkat diskonto sebelum pajak yang mencerminkan penilaian pasar kini dari nilai waktu uang dan risiko spesifik atas aset.

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

If the lease transfers ownership of the underlying asset to the Group by the end of the lease term or if the cost of the right-of-use assets reflects that the Group will exercise a purchase option, the Group depreciates the right-of-use assets from the commencement date to the end of the useful life of the underlying asset. Otherwise, the Group depreciates the right-of-use assets from the commencement date to the earlier of the end of the useful life of the right-of-use assets or the end of the lease term.

Short-term leases

The Group has elected not to recognize right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 (twelve) months or less.

The Group recognizes the leases payments associated with these leases as an expense on a straight-line basis over the lease term.

o. Impairment of Non-Financial Assets

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

Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and impairment losses are recognized in profit or loss. 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.

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

Kerugian penurunan nilai yang diakui dalam periode sebelumnya akan dipulihkan apabila nilai tercatat aset tidak melebihi jumlah terpulihkannya maupun nilai tercatat, neto setelah penyusutan, seandainya tidak ada rugi penurunan nilai yang telah diakui untuk aset tersebut pada periode-periode sebelumnya. Setelah pemulihan tersebut, penyusutan aset tersebut disesuaikan di periode mendatang untuk mengalokasikan nilai tercatat aset yang direvisi, dikurangi nilai sisanya, dengan dasar yang sistematis selama sisa umur manfaatnya.

p. Pengakuan Pendapatan dan Beban

Grup menerapkan PSAK No. 72, yang mensyaratkan pengakuan pendapatan harus memenuhi 5 (lima) langkah analisa sebagai berikut:

1. Identifikasi kontrak dengan pelanggan.
2. Identifikasi kewajiban pelaksanaan dalam kontrak. Kewajiban pelaksanaan merupakan janji-janji dalam kontrak untuk menyerahkan barang atau jasa yang memiliki karakteristik berbeda ke pelanggan.
3. Penetapan harga transaksi. Harga transaksi merupakan jumlah imbalan yang berhak diperoleh suatu entitas sebagai kompensasi atas penyerahkannya barang atau jasa yang dijanjikan ke pelanggan. Jika imbalan yang dijanjikan di kontrak mengandung suatu jumlah yang bersifat variabel, maka Grup membuat estimasi jumlah imbalan tersebut sebesar jumlah yang diharapkan berhak diterima atas penyerahkannya barang atau jasa yang dijanjikan ke pelanggan dikurangi dengan estimasi jumlah jaminan kinerja jasa yang akan dibayarkan selama periode kontrak.

A previously recognized impairment loss for an asset is reversed in profit or loss to the extent that the carrying amount of the assets does not exceed its recoverable amount nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior periods. After such a reversal, the depreciation charge on the said asset is adjusted in future periods to allocate the assets' revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

p. Revenue and Expense Recognition

The Group has applied PSAK No. 72, which requires revenue recognition to fulfill 5 (five) steps of assessment:

1. Identify contract(s) with a customer.
2. Identify the performance obligations in the contract. Performance obligations are promises in a contract to transfer to a customer goods or services that are distinct.
3. Determine the transaction price. Transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer. If the consideration promised in a contract includes a variable amount, the Group estimates the amount of consideration to which it expects to be entitled in exchange for transferring the promised goods or services to a customer less the estimated amount of service level guarantee which will be paid during the contract period.

4. Alokasi harga transaksi ke setiap kewajiban pelaksanaan dengan menggunakan dasar harga jual berdiri sendiri relatif dari setiap barang atau jasa berbeda yang dijanjikan di kontrak. Ketika tidak dapat diamati secara langsung, harga jual berdiri sendiri relatif diperkirakan berdasarkan biaya yang diharapkan ditambah marjin.
5. Pengakuan pendapatan ketika kewajiban pelaksanaan telah dipenuhi dengan menyerahkan barang atau jasa yang dijanjikan ke pelanggan (ketika pelanggan telah memiliki pengendalian atas barang atau jasa tersebut).

Kewajiban pelaksanaan dapat dipenuhi dengan 2 cara, yakni:

- a. Suatu titik waktu (umumnya janji untuk menyerahkan barang ke pelanggan); atau
- b. Suatu periode waktu (umumnya janji untuk menyerahkan jasa ke (pelanggan). Untuk kewajiban pelaksanaan yang dipenuhi dalam suatu periode waktu, Grup memilih ukuran penyelesaian yang sesuai untuk penentuan jumlah pendapatan yang harus diakui karena telah terpenuhinya kewajiban pelaksanaan.

Pembayaran harga transaksi berbeda untuk setiap kontrak. Aset kontrak diakui ketika jumlah penerimaan dari pelanggan kurang dari saldo kewajiban pelaksanaan yang telah dipenuhi. Kewajiban kontrak diakui ketika jumlah penerimaan dari pelanggan lebih dari saldo kewajiban pelaksanaan yang telah dipenuhi. Aset kontrak disajikan dalam "Aset kontrak" dan liabilitas kontrak disajikan dalam "Liabilitas kontrak".

Pendapatan jasa kebersihan dan pengendalian hama diakui ketika jasa telah diberikan kepada pelanggan.

Pendapatan atas penjualan produk pembersih dan pewangi ruangan diakui pada saat barang telah diserahkan kepada pelanggan.

4. Allocate the transaction price to each performance obligation on the basis of the relative stand-alone selling prices of each distinct goods or services promised in the contract. Where these are not directly observable, the relative stand-alone selling price are estimated based on expected cost plus margin.

5. Recognize revenue when performance obligation is satisfied by transferring a promised goods or services to a customer (which is when the customer obtains control of that goods or services).

A performance obligation may be satisfied at the following:

- a. A point in time (typically for promises to transfer goods to a customer); or
- b. Over time (typically for promises to transfer services to a customer). For a performance obligation satisfied over time, the Group selects an appropriate measure of progress to determine the amount of revenue that should be recognized as the performance obligation is satisfied.

Payment of the transaction price is different for each contract. A contract asset is recognized once the consideration paid by customer is less than the balance of performance obligation which has been satisfied. A contract liability is recognized once the consideration paid by customer is more than the balance of performance obligation which has been satisfied. Contract assets are presented under "Contract assets" and contract liabilities are presented under "Contract liabilities".

Revenue from cleaning and pest control services is recognized when the services have been rendered to customers.

Revenue from sales of cleaning products and air freshener is recognized when the goods are delivered to the customers.

Pendapatan bunga dan beban bunga dari instrumen keuangan diakui dalam laba rugi secara akrual menggunakan metode suku bunga efektif.

Beban diakui pada saat terjadinya (*accrual basis*).

q. Imbalan Kerja

Liabilitas Imbalan Kerja Jangka Pendek

Imbalan kerja jangka pendek diakui sebesar jumlah yang tak-terdiskonto sebagai liabilitas pada laporan posisi keuangan setelah dikurangi dengan jumlah yang telah dibayar dan sebagai beban dalam laba rugi.

Liabilitas Imbalan Kerja Jangka Panjang

Liabilitas imbalan kerja jangka panjang merupakan imbalan pasca-kerja manfaat pasti yang dibentuk tanpa pendanaan khusus dan didasarkan pada masa kerja dan jumlah penghasilan karyawan pada saat pensiun yang dihitung menggunakan metode *Projected Unit Credit*.

Pengukuran kembali liabilitas imbalan pasti langsung diakui dalam laporan posisi keuangan konsolidasian dan penghasilan komprehensif lain pada periode terjadinya dan tidak akan direklasifikasi ke laba rugi, namun menjadi bagian dari saldo laba. Biaya liabilitas imbalan pasti lainnya terkait dengan program imbalan pasti diakui dalam laba rugi.

Pada tanggal 2 Februari 2021, Pemerintah mengundang dan memberlakukan Peraturan Pemerintah No. 35 Tahun 2021 (PP 35/2021) untuk melaksanakan ketentuan Pasal 81 dan Pasal 185 (b) UU No. 11/2020 mengenai Cipta Kerja yang bertujuan untuk menciptakan lapangan kerja yang seluas-luasnya.

Interest income and interest expense for all financial instruments are recognized in profit or loss on accrual basis using the effective interest rate method.

Expenses are recognized when they are incurred (*accrual basis*).

q. Employee Benefits

Short-term Employee Benefits Liability

Short-term employee benefits are recognized at its undiscounted amount as a liability after deducting any amount already paid in the statement of financial position and as an expense in profit or loss.

Long-term Employee Benefits Liability

Long-term employee benefits liability represents post-employment benefits, unfunded defined-benefit plans which amounts are determined based on years of service and salaries of the employees at the time of pension and calculated using the *Projected Unit Credit*.

Remeasurement is reflected immediately in the consolidated statement of financial position with a charge or credit recognized in other comprehensive income in the period in which they occur and not to be reclassified to profit or loss but reflected immediately in retained earnings. All other costs related to the defined-benefit plan are recognized in profit or loss.

On February 2, 2021, the Government promulgated Government Regulation No. 35 Year 2021 (PP 35/2021) to implement the provisions of Article 81 and Article 185 (b) of Law No. 11/2020 concerning Job Creation (Cipta Kerja), which aims to create the widest possible employment opportunities.

Presiden Republik Indonesia telah menetapkan Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022 tentang Cipta Kerja (Perppu Cipta Kerja 2/2022) pada tanggal 30 Desember 2022 yang merupakan pelaksanaan dari Putusan Mahkamah Konstitusi No. 91/PUU-XVIII/2020. Dengan berlakunya Perppu ini, UU No. 11/2020 tentang Cipta Kerja dicabut dan dinyatakan tidak berlaku. Perppu Cipta Kerja 2/2022 telah ditetapkan menjadi Undang-Undang pada tanggal 31 Maret 2023 berdasarkan UU No. 6 Tahun 2023.

The President of the Republic of Indonesia has enacted Government Regulation in Lieu of Law No. 2 of 2022 on Job Creation (Perppu on Job Creation 2/2022) on December 30, 2022 which is the implementation of Constitutional Court Decision No. 91/PUU-XVIII/2020. With the enactment of this Perppu, Law No. 11/2020 on Job Creation is revoked and declared invalid. Perppu on Job Creation 2/2022 has been enacted into Law on March 31, 2023 based on Law No. 6 of 2023.

r. Pajak Penghasilan

Pajak Kini

Pajak kini ditentukan berdasarkan laba kena pajak dalam periode yang bersangkutan yang dihitung berdasarkan tarif pajak yang berlaku.

Pajak Tangguhan

Pajak tangguhan diakui sebagai liabilitas jika terdapat perbedaan temporer kena pajak yang timbul dari perbedaan antara dasar pengenaan pajak aset dan liabilitas dengan jumlah tercatatnya pada tanggal pelaporan.

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.

r. Income Tax

Current Tax

Current tax expense is determined based on the taxable income for the period computed using prevailing tax rates.

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 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.

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.

s. Laba per Saham

Laba per saham dasar dihitung dengan membagi laba bersih yang dapat diatribusikan kepada pemilik entitas induk perusahaan dengan jumlah rata-rata tertimbang saham yang beredar pada periode yang bersangkutan

t. Informasi Segmen

Informasi segmen disusun sesuai dengan kebijakan akuntansi yang dianut dalam penyusunan dan penyajian laporan keuangan konsolidasian.

Segmen operasi diidentifikasi berdasarkan laporan internal komponen-komponen Grup yang secara berkala dilaporkan kepada pengambil keputusan operasional dalam rangka alokasi sumber daya ke dalam segmen dan penilaian kinerja Grup.

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.

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.

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.

s. Earnings per Share

Earnings per share are computed by dividing net income attributable to owners of the parent company by the weighted average number of shares outstanding during the period.

t. Segment Information

Operating segments are prepared using the accounting policies adopted for preparing and presenting the consolidated financial statements.

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.

3. Management Use of Estimates, Judgments and Assumptions

In the application of the Group's accounting policies, which are disclosed 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.

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:

a. **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 No. 71. Aset keuangan dan liabilitas keuangan dicatat sesuai dengan kebijakan akuntansi Grup sebagaimana diungkapkan dalam Catatan 2.

b. **Cadangan Kerugian Penurunan Nilai Aset Keuangan**

Grup menerapkan pendekatan yang disederhanakan dalam menghitung kerugian kredit ekspektasian untuk piutang usaha. Oleh karena itu, Grup tidak menelusuri perubahan risiko kredit, melainkan mengakui penyisihan kerugian berdasarkan kerugian kredit ekspektasian sepanjang umurnya pada setiap tanggal pelaporan.

Untuk pendekatan umum, pada setiap tanggal laporan posisi keuangan, Grup menilai apakah risiko kredit atas instrumen keuangan telah meningkat secara signifikan sejak pengakuan awal. Ketika melakukan penilaian tersebut, Grup mempertimbangkan perubahan risiko gagal bayar yang terjadi selama umur instrumen keuangan. upaya berlebihan. Dalam melakukan penilaian tersebut, Grup membandingkan risiko gagal bayar yang terjadi pada tanggal pelaporan dengan risiko gagal bayarpada saat pengakuan awal, serta mempertimbangkan informasi, termasuk informasi masa lalu, kondisi saat ini, dan informasi bersifat perkiraan masa depan (*forward-looking*), yang wajar dan didukung yang tersedia tanpa biaya atau upaya berlebihan

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:

a. **Classification of Financial Assets and Liabilities**

The Group determines the classifications of certain assets and liabilities as financial assets and liabilities by judging if they meet the criteria set forth in PSAK No. 71. Accordingly, the financial assets and liabilities are accounted for in accordance with the Group's accounting policies disclosed in Note 2.

b. **Allowance for Impairment of Financial Assets**

The Group applies the simplified approach in calculating expected credit losses for trade accounts receivable. Therefore, the Group does not track changes in credit risk, but instead recognizes a loss allowance based on lifetime expected credit losses at each reporting date.

For general approach, at each financial position reporting date, the Group shall assess whether the credit risk of a financial instrument has increased significantly since initial recognition. When making the assessment, the Group shall use the change in the risk of a default over the expected life of the financial instrument. To make that assessment, the Group shall compare 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, including that which is forwardlooking, that is available without undue cost or effort.

Grup mengukur cadangan kerugian sepanjang umurnya, jika risiko kredit atas instrumen keuangan tersebut telah meningkat secara signifikan sejak pengakuan awal, jika tidak, maka Grup mengukur cadangan kerugian untuk instrumen keuangan tersebut sejumlah kerugian kredit ekspektasian 12 (dua belas) bulan.

The Group shall measure the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition, otherwise, the Group shall measure the loss allowance for that financial instrument at an amount equal to 12 (twelve) month expected credit losses.

Suatu evaluasi yang bertujuan untuk mengidentifikasi jumlah cadangan kerugian ekspektasian yang harus dibentuk, dilakukan secara berkala pada setiap periode pelaporan. Oleh karena itu, saat dan besaran jumlah cadangan kerugian ekspektasian yang tercatat pada setiap periode dapat berbeda tergantung pada pertimbangan atas informasi yang tersedia atau berlaku pada saat itu.

Evaluation of financial assets to determine the allowance for expected loss to be provided is performed periodically in each reporting period. Therefore, the timing and amount of allowance for expected credit loss recorded at each period might differ based on the judgments and estimates that are available or valid at each period.

Nilai tercatat aset keuangan Grup yang diukur pada biaya perolehan diamortisasi pada tanggal 30 September 2024 dan 31 Desember 2023 adalah sebagai berikut:

The carrying values of the Group's financial assets measured at amortized cost as of September 30, 2024 and December 31, 2023 were as follows:

| | <u>30 September 2024/ September 30, 2024</u> | <u>31 Desember 2023/ December 31, 2023</u> | |
|---|--|--|---|
| Kas dan setara kas | 13.285.155.494 | 8.542.619.194 | Cash and cash equivalents |
| Piutang usaha | 39.100.384.504 | 29.811.982.992 | Trade accounts receivable |
| Piutang lain-lain | 1.916.094.449 | 4.606.232.668 | Other accounts receivable |
| Aset kontrak | 10.479.936.325 | 3.075.170.482 | Contract assets |
| Jaminan dalam akun aset lancar lain-lain | 25.000.000 | 241.887.272 | Security deposits under other current assets |
| Jaminan | <u>195.900.000</u> | <u>217.746.512</u> | Security deposits |
| Jumlah | <u>65.002.470.772</u> | <u>46.495.639.120</u> | Total |

c. Sewa

Grup Sebagai Penyewa

Grup telah menandatangani sejumlah perjanjian sewa gedung. Grup menentukan bahwa sewa tersebut memenuhi kriteria pengakuan dan pengukuran aset hak-guna dan liabilitas sewa sesuai dengan PSAK No. 73 tentang Sewa.

c. Lease

Group as Lessee

The Group has entered into several building lease agreements. The Group has determined that those leases meet the criteria for recognition and measurement of right-of-use assets and lease liabilities in accordance with PSAK No. 73 concerning Leases.

d. 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. 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.

Estimasi dan Asumsi

Asumsi utama mengenai masa depan dan sumber utama lain dalam mengestimasi ketidakpastian pada tanggal pelaporan yang mempunyai risiko signifikan yang dapat menyebabkan penyesuaian material terhadap nilai tercatat aset dan liabilitas dalam periode berikutnya diungkapkan di bawah ini. Grup mendasarkan asumsi dan estimasi pada parameter yang tersedia saat laporan keuangan konsolidasian disusun.

Kondisi yang ada dan asumsi mengenai perkembangan masa depan dapat berubah karena perubahan situasi pasar yang berada di luar kendali Grup. Perubahan tersebut tercermin dalam asumsi ketika keadaan tersebut terjadi:

a. Nilai Wajar Aset Keuangan dan Liabilitas Keuangan

Standar Akuntansi Keuangan di Indonesia mensyaratkan pengukuran aset keuangan dan liabilitas keuangan tertentu pada nilai wajarnya, dan penyajian ini mengharuskan penggunaan estimasi. Komponen pengukuran nilai wajar yang signifikan ditentukan berdasarkan bukti-bukti obyektif yang dapat diverifikasi (seperti nilai tukar, suku bunga), sedangkan saat dan besaran perubahan nilai wajar dapat menjadi berbeda karena penggunaan metode penilaian yang berbeda.

Pada tanggal 30 September 2024 dan 31 Desember 2023, nilai wajar aset dan liabilitas keuangan diungkapkan pada Catatan 19.

d. 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. 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.

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 disclosed below. The Group based its assumptions and estimates on parameters available when the consolidated financial statements were prepared.

Existing circumstances and assumptions about future developments may change due to market changes on circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur:

a. Fair Value of Financial Assets and Liabilities

Indonesian Financial Accounting Standards require measurement of certain financial assets and liabilities at fair values, and the disclosure requires the use of estimates. Significant component of fair value measurement is determined based on verifiable objective evidence (i.e. foreign exchange rate, interest rate), while timing and amount of changes in fair value might differ due to different valuation method used.

As of September 30, 2024 and December 31, 2023, the fair value of financial assets and liabilities are set out in Note 19.

b. Estimasi Masa Manfaat Aset Tetap

Masa manfaat dari masing-masing aset tetap dan hak guna usaha Grup diestimasi berdasarkan jangka waktu aset tersebut diharapkan tersedia untuk digunakan. Estimasi tersebut didasarkan pada penilaian kolektif berdasarkan bidang usaha yang sama, evaluasi teknis internal dan pengalaman dengan aset sejenis.

Estimasi masa manfaat setiap aset ditelaah secara berkala dan diperbarui jika estimasi berbeda dari perkiraan sebelumnya yang disebabkan karena pemakaian, usang secara teknis atau komersial serta keterbatasan hak atau pembatasan lainnya terhadap penggunaan aset. Dengan demikian, hasil operasi di masa mendatang mungkin dapat terpengaruh secara signifikan oleh perubahan dalam jumlah dan waktu terjadinya biaya karena perubahan yang disebabkan oleh faktor-faktor yang disebutkan di atas. Penurunan estimasi masa manfaat ekonomis setiap aset tetap akan menyebabkan kenaikan beban penyusutan dan penurunan nilai tercatat aset tetap.

Nilai tercatat aset tetap Grup pada tanggal 30 September 2024 dan 31 Desember 2023 masing-masing sebesar Rp 75.031.711.545 dan Rp 53.661.416.313 (Catatan 10).

c. Penurunan Nilai Aset Non-Keuangan

Penelaahan atas penurunan nilai dilakukan apabila terdapat indikasi penurunan nilai aset tertentu. Penentuan nilai wajar aset membutuhkan estimasi arus kas yang diharapkan akan dihasilkan dari pemakaian berkelanjutan dan pelepasan akhir atas aset tersebut. Perubahan signifikan dalam asumsi-asumsi yang digunakan untuk menentukan nilai wajar dapat berdampak signifikan pada nilai terpulihkan dan jumlah kerugian penurunan nilai yang terjadi mungkin berdampak material pada hasil operasi Grup.

b. Estimated Useful Lives of Property and Equipment

The useful life of each item of the Group's property and equipment and right-of-use asset are estimated based on the period over which the asset is expected to be available for use. Such estimation is based on a collective assessment of similar business, 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. A reduction in the estimated useful life of any item of property and equipment would increase the recorded depreciation and decrease the carrying values of these assets.

The carrying value of the Group's property and equipment as of September 30, 2024 and December 31, 2023 amounted to Rp 75,031,711,545 and Rp 53,661,416,313, respectively (Note 10).

c. Impairment of Non-Financial Assets

Impairment review is performed when certain impairment indicators are present. Determining the fair value of assets requires the estimation of cash flows expected to be generated from the continued use and ultimate disposition of such assets. Any significant changes in the assumptions used in determining the fair value may materially affect the assessment of recoverable values and any resulting impairment loss could have a material impact on results of operations.

PT ECOCARE INDO PASIFIK TBK
(d/h PT INDOCARE PACIFIC)
DAN ENTITAS ANAK
Catatan atas Laporan Keuangan
Pada tanggal 30 September 2024 dan
31 Desember 2023 serta untuk
Periode-periode Sembilan Bulan yang Berakhir
30 September 2024 dan 2023 (tidak diaudit)
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)

PT ECOCARE INDO PASIFIK TBK
(formerly PT INDOCARE PACIFIC)
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Nilai tercatat aset non-keuangan Grup pada tanggal 30 September 2024 dan 31 Desember 2023, adalah sebagai berikut:

As of September 30, 2024 and December 31, 2023, the carrying value of the Group's non-financial assets were as follows:

| | 30 September 2024/ <i>September 30, 2024</i> | 31 Desember 2023/ <i>December 31, 2023</i> | |
|------------------|---|---|-------------------------|
| Aset tetap | 75.031.711.545 | 53.661.416.313 | Property and equipments |
| Aset takberwujud | 560.250.000 | 653.625.000 | Intangible assets |
| Jumlah | <u>75.591.961.545</u> | <u>54.315.041.313</u> | Total |

d. Imbalan Kerja Jangka Panjang

Penentuan liabilitas imbalan kerja jangka panjang dipengaruhi oleh asumsi tertentu yang digunakan oleh aktuaris dalam menghitung jumlah tersebut. Asumsi-asumsi tersebut dijelaskan dalam Catatan 26 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.

Pada tanggal 30 September 2024 dan 31 Desember 2023, liabilitas imbalan kerja jangka panjang masing-masing sebesar Rp 13.606.783.603 dan Rp 11.833.427.993 (Catatan 26).

d. Long-term Employee Benefits

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 26 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 comprehensive income and therefore, generally affect the recognized 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 liability.

As of September 30, 2024 and December 31, 2023, long-term employee benefits liability amounted to Rp 13,606,783,603 and Rp 11,833,427,993, respectively (Note 26).

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Periode-periode Sembilan Bulan yang Berakhir
30 September 2024 dan 2023 (tidak diaudit)
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e. Aset 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.

Pada tanggal 30 September 2024 dan 31 Desember 2023, saldo aset pajak tangguhan masing-masing sebesar Rp 4.887.082.690 dan Rp 4.188.976.087.

e. Deferred Tax Assets

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.

As of September 30, 2024 and December 31, 2023, deferred tax assets amounted to Rp 4,887,082,690 and Rp 4,188,976,087, respectively.

4. Kas dan Setara Kas

Kas dan setara kas terdiri dari:

| | <u>30 September 2024/ September 30, 2024</u> | <u>31 Desember 2023/ December 31, 2023</u> |
|--|--|--|
| Kas | | |
| Rupiah | 457.229.780 | 349.508.170 |
| Bank | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | 2.578.857.534 | 2.774.973.325 |
| PT Bank Mandiri (Persero) Tbk | 1.123.531.442 | 714.324.802 |
| PT Bank Rakyat Indonesia (Persero) Tbk | 696.968.835 | 1.175.692.127 |
| PT Bank Negara Indonesia (Persero) Tbk | 529.293.735 | 334.409.731 |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | 421.820.419 | 557.560.888 |
| PT Bank Pembangunan Daerah Jawa Tengah | 416.470.710 | 512.391.053 |
| PT Bank Permata Tbk | 387.931.927 | 316.249.720 |
| PT Bank CIMB Niaga Tbk | 378.068.766 | - |
| PT Bank Tabungan Negara (Persero) Tbk | 278.021.937 | 228.171.606 |
| PT Bank Pembangunan Daerah Sulawesi Selatan dan Sulawesi Barat | 273.728.995 | 428.101.564 |
| PT Bank Maybank Indonesia Tbk | 233.749.393 | 143.113.485 |
| PT Bank Mega Tbk | 126.322.514 | 149.498.768 |
| PT Bank Pembangunan Daerah Sumatera Utara | 119.804.716 | 40.028.580 |
| PT Bank Syariah Indonesia Tbk | 63.372.100 | 386.396.010 |
| PT Bank Pembangunan Daerah Jawa Timur Tbk | 60.044.551 | 209.992.949 |
| PT Bank Sinarmas Tbk | 27.636.158 | 58.785.661 |
| Saldo dipindahkan | 7.715.623.732 | 8.029.690.269 |

4. Cash and Cash Equivalents

Cash and cash equivalents consist of:

| Cash on hand |
|--|
| Rupiah |
| Cash in banks |
| Rupiah |
| PT Bank Central Asia Tbk |
| PT Bank Mandiri (Persero) Tbk |
| PT Bank Rakyat Indonesia (Persero) Tbk |
| PT Bank Negara Indonesia (Persero) Tbk |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk |
| PT Bank Pembangunan Daerah Jawa Tengah |
| PT Bank Permata Tbk |
| PT Bank CIMB Niaga Tbk |
| PT Bank Tabungan Negara (Persero) Tbk |
| PT Bank Pembangunan Daerah Sulawesi Selatan dan Sulawesi Barat |
| PT Bank Maybank Indonesia Tbk |
| PT Bank Mega Tbk |
| PT Bank Pembangunan Daerah Sumatera Utara |
| PT Bank Syariah Indonesia Tbk |
| PT Bank Pembangunan Daerah Jawa Timur Tbk |
| PT Bank Sinarmas Tbk |
| Balance carried forward |

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| | 30 September 2024/ September 30, 2024 | 31 Desember 2023/ December 31, 2023 | |
|---|--|--|--|
| Saldo pindahan | 7.715.623.732 | 8.029.690.269 | Balance brought forward |
| PT Bank UOB Indonesia | 6.968.207 | 7.371.338 | PT Bank UOB Indonesia |
| PT Bank Pan Indonesia Tbk | 5.972.484 | 54.169.698 | PT Bank Pan Indonesia Tbk |
| Subjumlah | 7.728.564.423 | 8.091.231.305 | Subtotal |
| Dolar Amerika Serikat (Catatan 31) | | | United States Dollar (Note 31) |
| PT Bank Central Asia Tbk | 99.361.291 | 101.879.719 | PT Bank Central Asia Tbk |
| Jumlah | 7.827.925.714 | 8.193.111.024 | Total |
| Deposito berjangka | | | Time deposits |
| Rupiah | | | Rupiah |
| PT Bank Permata Tbk | 5.000.000.000 | - | PT Bank Permata Tbk |
| Subjumlah | 5.000.000.000 | - | Subtotal |
| Jumlah | 13.285.155.494 | 8.542.619.194 | Total |
| Suku bunga per tahun atas deposito berjangka | 5,50% - 5,75% | - | Interest rates per annum on time deposits |

Pada tanggal 30 September 2024 deposito berjangka pada Bank Permata digunakan sebagai jaminan atas utang bank jangka pendek (Catatan 12).

Pada 31 Desember 2023, tidak terdapat kas dan setara kas Grup yang dijadikan jaminan dan dibatasi penggunaannya.

As of September 30, 2024, time deposit in Bank Permata were used as collateral on short-term bank loans (Note 12).

As of December 31, 2023, no cash and cash equivalents of the Group was used as collateral and are restricted.

5. Investasi

Investasi terdiri dari:

a. Investasi Jangka Pendek

Unit penyertaan reksadana

| | 30 September 2024/September 30, 2024 | | | |
|--------------------------------|--------------------------------------|---------------------------------------|----------------------------|---|
| | Jumlah unit/ Number of units | Harga perolehan/ Acquisition value | Nilai wajar/ Fair value | Keuntungan (kerugian) belum direalisasi/ Unrealized profit (loss) |
| Trimegah Kas Syariah | 3.643.886 | 5.000.000.000 | 5.127.633.673 | 127.633.673 |
| Batavia Dana Obligasi Ultima | 344.129 | 1.000.000.000 | 1.010.957.056 | 10.957.056 |
| Manulife Pendapatan Bulanan II | 858.185 | 1.000.000.000 | 989.761.854 | (10.238.146) |
| Jumlah/Total | | 7.000.000.000 | 7.128.352.583 | 128.352.583 |

| | 31 Desember 2023/December 31, 2023 | | | |
|--------------------------------|------------------------------------|---------------------------------------|----------------------------|---|
| | Jumlah unit/ Number of units | Harga perolehan/ Acquisition value | Nilai wajar/ Fair value | Kerugian belum direalisasi/ Unrealized loss |
| Batavia Dana Obligasi Ultima | 344.129 | 1.000.000.000 | 999.583.604 | (416.396) |
| Manulife Pendapatan Bulanan II | 858.185 | 1.000.000.000 | 980.502.038 | (19.497.962) |
| Jumlah/Total | | 2.000.000.000 | 1.980.085.642 | (19.914.358) |

5. Investments

Investments consist of the following:

a. Short-term Investments

Mutual fund participation

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Efek utang

Debt securities

| | Tanggal jatuh tempo/ <i>Maturity date</i> | Nilai perolehan/ <i>Acquisition value</i> | Nilai wajar/ <i>Fair value</i> | 30 September 2024/September 30, 2024 |
|---|---|--|-----------------------------------|---|
| | | | | Keuntungan (kerugian) belum direalisasi/ <i>Unrealized profit (loss)</i> |
| Obligasi Negara Republik Indonesia Seri FR0081/ <i>Government Bonds of the Republic of Indonesia Series FR0081</i> | 15 September 2025/ 15 Juni 2025 | 4.877.412.000 | 4.899.448.500 | 22.036.500 |

b. Investasi Jangka Panjang

b. Long-term Investments

| | Tanggal jatuh tempo/ <i>Maturity date</i> | Nilai perolehan/ <i>Acquisition value</i> | Nilai wajar/ <i>Fair value</i> | 30 September 2024/September 30, 2024 |
|---|---|--|-----------------------------------|--|
| | | | | Kerugian belum direalisasi/ <i>Unrealized loss</i> |
| Obligasi Negara Republik Indonesia Seri FR0088/ <i>Government Bonds of the Republic of Indonesia Series FR0088</i> | 15 Juni 2036/ June 15, 2036 | 3.754.000.000 | 3.575.329.772 | (178.670.228) |
| Obligasi Negara Republik Indonesia Seri FR0089/ <i>Government Bonds of the Republic of Indonesia Series FR0089</i> | 15 Agustus 2051/ August 15, 2051 | 2.043.000.000 | 1.985.802.340 | (57.197.660) |
| Obligasi Negara Republik Indonesia Seri FR0065/ <i>Government Bonds of the Republic of Indonesia Series FR0065</i> | 15 Mei 2033/ May 15, 2033 | 1.606.500.000 | 1.602.206.672 | (4.293.328) |
| Surat Berharga Syariah Negara Seri PBS004/ <i>Valuable Letter Sharia State Series PBS004</i> | 15 Februari 2037/ February 15, 2037 | 987.500.000 | 946.756.180 | (40.743.820) |
| Obligasi Negara Republik Indonesia Seri FR0093/ <i>Government Bonds of the Republic of Indonesia Series FR0093</i> | 15 Juli 2037/ July 15, 2037 | 980.500.000 | 975.605.000 | (4.895.000) |
| Obligasi Negara Republik Indonesia Seri FR0102/ <i>Government Bonds of the Republic of Indonesia Series FR0102</i> | 15 Juli 2054/ 15 Juli 2054 | 10.075.000.000 | 10.025.000.000 | (50.000.000) |
| Jumlah/Total | | 19.446.500.000 | 19.110.699.964 | (335.800.036) |

| | Tanggal jatuh tempo/ <i>Maturity date</i> | Nilai perolehan/ <i>Acquisition value</i> | Nilai wajar/ <i>Fair value</i> | 31 Desember 2023/December 31, 2023 |
|---|---|--|-----------------------------------|--|
| | | | | Kerugian belum direalisasi/ <i>Unrealized loss</i> |
| Obligasi Negara Republik Indonesia Seri FR0088/ <i>Government Bonds of the Republic of Indonesia Series FR0088</i> | 15 September 2036/ 15 September 2036 | 3.754.000.000 | 3.590.466.250 | (163.533.750) |
| Obligasi Negara Republik Indonesia Seri FR0089/ <i>Government Bonds of the Republic of Indonesia Series FR0089</i> | 15 Agustus 2051/ August 15, 2051 | 2.043.000.000 | 1.982.791.260 | (60.208.740) |
| Obligasi Negara Republik Indonesia Seri FR0065/ <i>Government Bonds of the Republic of Indonesia Series FR0065</i> | 15 Mei 2033/ May 15, 2033 | 1.606.500.000 | 1.597.899.904 | (8.600.096) |
| Surat Berharga Syariah Negara Seri PBS004/ <i>Valuable Letter Sharia State Series PBS004</i> | 15 Februari 2037/ February 15, 2037 | 987.500.000 | 937.675.570 | (49.824.430) |
| Obligasi Negara Republik Indonesia Seri FR0093/ <i>Government Bonds of the Republic of Indonesia Series FR0093</i> | 15 Juli 2037/ July 15, 2037 | 980.500.000 | 971.032.500 | (9.467.500) |
| Jumlah/Total | | 9.371.500.000 | 9.079.865.484 | (291.634.516) |

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Suku bunga investasi jangka panjang masing-masing sebesar 6,1% - 7,5% pada tanggal 30 September 2024 dan 31 Desember 2023.

Interest rate on long-term investments were 6,1% - 7,5% as of September 30, 2024 and December 31, 2023, respectively.

Pada tanggal 30 September 2024 dan 31 Desember 2023, seluruh investasi didenominasi dalam Rupiah.

As of September 30, 2024 and December 31, 2023, all investments were denominated in Rupiah.

Pada tanggal 31 Desember 2023, sebagian investasi jangka panjang digunakan sebagai jaminan atas utang bank jangka pendek (Catatan 12).

As of December 31, 2023, certain long-term investments were used as collateral on short-term bank loans (Note 12).

6. Piutang Usaha Pihak Ketiga

6. Trade Accounts Receivable from Third Parties

Rincian piutang usaha pihak ketiga berdasarkan lokasi adalah sebagai berikut:

The detail of trade accounts receivable from third parties based on location is as follows:

| | 30 September 2024/ <i>September 30, 2024</i> | 31 Desember 2023/ <i>December 31, 2023</i> | |
|-----------------------------------|---|---|-------------------------------|
| Daerah Khusus Ibukota Jakarta | 13.258.704.517 | 9.716.673.425 | Daerah Khusus Ibukota Jakarta |
| Jawa Barat | 7.172.594.406 | 5.551.158.366 | Jawa Barat |
| Jawa Tengah | 4.627.766.451 | 3.088.333.308 | Jawa Tengah |
| Bali | 3.494.248.245 | 2.662.507.931 | Bali |
| Jawa Timur | 2.773.202.603 | 1.799.039.228 | Jawa Timur |
| Sulawesi Selatan | 2.148.566.080 | 1.692.704.251 | Sulawesi Selatan |
| Daerah Istimewa Yogyakarta | 1.931.205.517 | 1.727.816.679 | Daerah Istimewa Yogyakarta |
| Lain-lain | 6.500.631.413 | 5.936.394.336 | Others |
| Jumlah | 41.906.919.232 | 32.174.627.524 | Total |
| Cadangan kerugian penurunan nilai | <u>(2.806.534.728)</u> | <u>(2.362.644.532)</u> | Allowance for impairment |
| Bersih | <u>39.100.384.504</u> | <u>29.811.982.992</u> | Net |

Rincian piutang usaha pihak ketiga berdasarkan umurnya adalah sebagai berikut:

The detail of trade accounts receivable from third parties based on its age is as follows:

| | 30 September 2024/ <i>September 30, 2024</i> | 31 Desember 2023/ <i>December 31, 2023</i> | |
|-----------------------------------|---|---|--------------------------|
| Belum jatuh tempo | 11.521.566.557 | 9.028.482.263 | Not past due |
| Sudah jatuh tempo: | | | Overdue: |
| 1 - 60 hari | 16.399.767.628 | 13.927.791.261 | 1 - 60 days |
| 61 - 120 hari | 8.097.504.411 | 4.675.982.228 | 61 - 120 days |
| 121 - 180 hari | 1.808.543.069 | 1.530.029.066 | 121 - 180 days |
| > 180 hari | <u>4.079.537.567</u> | <u>3.012.342.706</u> | > 180 days |
| Jumlah | 41.906.919.232 | 32.174.627.524 | Total |
| Cadangan kerugian penurunan nilai | <u>(2.806.534.728)</u> | <u>(2.362.644.532)</u> | Allowance for impairment |
| Bersih | <u>39.100.384.504</u> | <u>29.811.982.992</u> | Net |

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Perubahan dalam cadangan kerugian penurunan nilai piutang usaha pihak ketiga adalah sebagai berikut:

The changes in allowance for impairment of trade accounts receivable from third parties is detailed as follows:

| | 30 September 2024/ <i>September 30, 2024</i> | 31 Desember 2023/ <i>December 31, 2023</i> | |
|--------------------------|---|---|--------------------------------------|
| Saldo awal tahun | 2.362.644.532 | 1.949.153.832 | Balance at the beginning of the year |
| Pencadangan (Catatan 25) | 443.890.196 | 844.836.570 | Provisions (Note 25) |
| Pemulihan | - | (431.345.870) | Reversal |
| Saldo akhir tahun | <u>2.806.534.728</u> | <u>2.362.644.532</u> | Balance at the end of the year |

Pada tanggal 30 September 2024 dan 31 Desember 2023, seluruh piutang usaha pihak ketiga didenominasi dalam Rupiah.

As of September 30, 2024 and December 31, 2023, all trade accounts receivable from third parties were denominated in Rupiah.

Grup menerapkan pendekatan yang disederhanakan untuk menghitung cadangan kerugian ekspektasian yang disyaratkan oleh PSAK No. 71, yang memperbolehkan penerapan cadangan kerugian ekspektasian sepanjang umurnya untuk seluruh piutang usaha. Untuk mengukur cadangan kerugian ekspektasian tersebut, piutang usaha dikelompokkan berdasarkan karakteristik risiko kredit yang sejenis dan pola tunggakan atau gagal bayar.

The Group applies the simplified approach to provide for expected credit losses prescribed by PSAK No. 71, which permits the use of the lifetime expected loss provision for all trade accounts receivable. To measure the expected credit losses, trade accounts receivable has been grouped based on shared credit risk characteristics and the days past due.

Berdasarkan evaluasi manajemen terhadap kolektibilitas saldo masing-masing piutang pada tanggal 30 September 2024 dan 31 Desember 2023, manajemen berpendapat bahwa cadangan kerugian penurunan nilai memadai untuk menutup kemungkinan kerugian dari tidak tertagihnya piutang usaha tersebut.

Based on management's evaluation of the collectibility of the individual receivable account as of September 30, 2024 and December 31, 2023, management believed that the allowance for impairment was adequate to cover possible losses from uncollectible accounts.

Manajemen juga berpendapat bahwa tidak terdapat risiko terkonsentrasi secara signifikan atas piutang usaha kepada pihak ketiga.

Management believed that there were no significant concentrations of credit risk in trade accounts receivable from third parties.

Pada tanggal 30 September 2024 dan 31 Desember 2023, piutang usaha pihak ketiga digunakan sebagai jaminan atas utang bank jangka pendek (Catatan 12) dan utang bank jangka panjang (Catatan 17).

As of September 30, 2024 and December 31, 2023, trade accounts receivable from third parties were used as collateral on short-term bank loans (Note 12) and long-term bank loans (Note 17).

7. Persediaan

Persediaan terdiri dari:

| | <u>30 September 2024/ September 30, 2024</u> | <u>31 Desember 2023/ December 31, 2023</u> | |
|----------------------------|--|--|---------------------|
| Peralatan dan perlengkapan | 10.178.536.661 | 6.889.910.814 | Tools and equipment |
| Material | 8.508.270.626 | 7.969.713.071 | Materials |
| Barang habis pakai | 1.258.054.540 | 2.139.843.598 | Consumables |
| Seragam | <u>306.180.649</u> | <u>221.283.601</u> | Uniform |
| Jumlah | <u>20.251.042.476</u> | <u>17.220.751.084</u> | Total |

Manajemen berpendapat bahwa nilai tercatat dari persediaan pada tanggal laporan posisi keuangan konsolidasian tidak melampaui nilai realisasi bersihnya.

Manajemen berpendapat bahwa seluruh persediaan dapat digunakan sehingga tidak diperlukan cadangan kerugian persediaan usang pada tanggal 30 September 2024 dan 31 Desember 2023.

Grup mengasuransikan seluruh persediaan kepada PT Arthagraha General Insurance, pihak ketiga, terhadap risiko kebakaran, kerusakan, pencurian dan risiko lainnya dengan jumlah pertanggungan sebesar Rp 12.000.000.000 masing-masing pada tanggal 30 September 2024 dan 31 Desember 2023.

Pada tanggal 30 September 2024, persediaan yang digunakan sebagai jaminan atas utang bank jangka pendek (Catatan 12) dan utang bank jangka Panjang (Catatan 17).

8. Pajak Dibayar Dimuka

Pajak dibayar dimuka merupakan lebih bayar Pajak Pertambahan Nilai sebesar 126.236.108 pada tanggal 31 Desember 2023.

7. Inventories

Inventories consist of:

| | <u>30 September 2024/ September 30, 2024</u> | <u>31 Desember 2023/ December 31, 2023</u> | |
|----------------------------|--|--|---------------------|
| Peralatan dan perlengkapan | 10.178.536.661 | 6.889.910.814 | Tools and equipment |
| Material | 8.508.270.626 | 7.969.713.071 | Materials |
| Barang habis pakai | 1.258.054.540 | 2.139.843.598 | Consumables |
| Seragam | <u>306.180.649</u> | <u>221.283.601</u> | Uniform |
| Jumlah | <u>20.251.042.476</u> | <u>17.220.751.084</u> | Total |

Management believes that the carrying value of inventories at the consolidated statements of financial position date does not exceed the net realizable values of those inventories.

Management believes that all inventories can be used and therefore no allowance for inventories obsolescence is required as of September 30, 2024 and December 31, 2023.

The Group has insured its inventories with PT Arthagraha General Insurance, a third party, against risks of fire, damages, theft and other possible risks amounting to Rp 12,000,000,000 as of September 30, 2024 and December 31, 2023, respectively.

As of September 30, 2024, certain inventories were used as collateral on short-term bank loans (Note 12) and long-term bank loans (Note 17).

8. Prepaid Tax

Prepaid tax represent overpayment of Value Added Tax amounting to Rp 126,236,108 as of Desember 31, 2023.

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9. Biaya Dibayar Dimuka dan Uang Muka

Biaya dibayar dimuka dan uang muka terdiri dari:

| | 30 September 2024/ <i>September 30, 2024</i> | 31 Desember 2023/ <i>December 31, 2023</i> |
|---|---|---|
| Biaya dibayar dimuka | | |
| Renovasi | 515.703.696 | 496.512.995 |
| Asuransi | 374.696.445 | 417.501.172 |
| Sewa | 264.518.517 | 204.488.443 |
| Biaya dimuka terkait penawaran umum perdana saham | - | 2.431.986.966 |
| Lain-lain | 1.661.243.534 | 272.261.763 |
| Subjumlah | <u>2.816.162.192</u> | <u>3.822.751.339</u> |
| Uang muka | | |
| Operasional | 2.587.986.302 | 346.691.380 |
| Pembelian | 2.218.322.319 | 1.900.138.443 |
| Subjumlah | <u>4.806.308.621</u> | <u>2.246.829.823</u> |
| Jumlah | <u>7.622.470.813</u> | <u>6.069.581.162</u> |

9. Prepaid Expenses and Advances

Prepaid expenses and advances consist of:

| | 30 September 2024/ <i>September 30, 2024</i> | 31 Desember 2023/ <i>December 31, 2023</i> |
|---|---|---|
| Prepaid expenses | | |
| Renovation | 496.512.995 | 496.512.995 |
| Insurance | 417.501.172 | 417.501.172 |
| Rental | 204.488.443 | 204.488.443 |
| Prepaid cost related to initial public offering | 2.431.986.966 | 2.431.986.966 |
| Others | 272.261.763 | 272.261.763 |
| Subtotal | <u>3.822.751.339</u> | <u>3.822.751.339</u> |
| Advances | | |
| Operational | 346.691.380 | 346.691.380 |
| Purchases | 1.900.138.443 | 1.900.138.443 |
| Subtotal | <u>2.246.829.823</u> | <u>2.246.829.823</u> |
| Total | <u>6.069.581.162</u> | <u>6.069.581.162</u> |

10. Aset Tetap

Aset tetap terdiri dari:

| | 1 Januari 2024/ <i>January 1, 2024</i> | Perubahan selama 2024 (Sembilan bulan)/ <i>Changes during 2024 (Nine months)</i> | | 30 September 2024/ <i>September 30, 2024</i> |
|------------------------------|---|---|-----------------------------------|---|
| | | Penambahan/ <i>Additions</i> | Pengurangan/ <i>Deductions</i> | |
| Biaya perolehan: | | | | |
| Perolehan langsung | | | | |
| Bangunan | 14.291.051.570 | 9.409.760.000 | - | 23.700.811.570 |
| Kendaraan | 20.272.631.813 | 3.422.861.230 | 1.266.441.070 | 22.429.051.973 |
| Inventaris kantor | 12.155.665.583 | 1.730.914.595 | - | 13.886.580.178 |
| Peralatan dan perlengkapan | 74.751.680.181 | 17.921.452.822 | 136.387.013 | 92.536.745.990 |
| Barang pajangan | 138.875.394 | - | 5.324.000 | 133.551.394 |
| Aset hak-guna | | | | |
| Sewa kantor | 10.312.149.137 | 3.027.630.934 | - | 13.339.780.071 |
| Jumlah | <u>131.922.053.678</u> | <u>35.512.619.581</u> | <u>1.408.152.083</u> | <u>166.026.521.176</u> |
| Akumulasi penyusutan: | | | | |
| Perolehan langsung | | | | |
| Bangunan | 4.178.606.676 | 730.134.434 | - | 4.908.741.110 |
| Kendaraan | 8.416.509.496 | 2.066.105.197 | 1.106.031.837 | 9.376.582.856 |
| Inventaris kantor | 5.547.274.378 | 1.336.900.910 | - | 6.884.175.288 |
| Peralatan dan perlengkapan | 54.150.221.039 | 8.226.900.243 | 81.626.630 | 62.295.494.652 |
| Barang pajangan | 138.875.394 | - | 5.324.000 | 133.551.394 |
| Aset hak-guna | | | | |
| Sewa kantor | 5.829.150.382 | 1.567.113.949 | - | 7.396.264.331 |
| Jumlah | <u>78.260.637.365</u> | <u>13.927.154.733</u> | <u>1.192.982.467</u> | <u>90.994.809.631</u> |
| Nilai Tercatat | <u>53.661.416.313</u> | | | <u>75.031.711.545</u> |

10. Property and Equipment

Property and equipment consist of:

| | 30 September 2024/ <i>September 30, 2024</i> |
|----------------------------------|---|
| At cost: | |
| Direct acquisition | |
| Building | 23.700.811.570 |
| Vehicles | 22.429.051.973 |
| Office equipment | 13.886.580.178 |
| Furniture and fixture | 92.536.745.990 |
| Display items | 133.551.394 |
| Right-of-use asset | |
| Office rental | 13.339.780.071 |
| Total | <u>166.026.521.176</u> |
| Accumulated depreciation: | |
| Direct acquisition | |
| Building | 4.908.741.110 |
| Vehicles | 9.376.582.856 |
| Office equipment | 6.884.175.288 |
| Furniture and fixture | 62.295.494.652 |
| Display items | 133.551.394 |
| Right-of-use asset | |
| Office rental | 7.396.264.331 |
| Total | <u>90.994.809.631</u> |
| Net Carrying Value | <u>75.031.711.545</u> |

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| | 1 Januari 2023/ <i>January 1, 2023</i> | Perubahan selama 2023 (Satu tahun)/ <i>Changes during 2023 (One year)</i> | | 31 Desember 2023/ <i>December 31, 2023</i> | |
|------------------------------|---|--|-----------------------------------|---|----------------------------------|
| | | Penambahan/ <i>Additions</i> | Pengurangan/ <i>Deductions</i> | | |
| Biaya perolehan: | | | | | At cost: |
| Perolehan langsung | | | | | Direct acquisition |
| Bangunan | 14.291.051.570 | - | - | 14.291.051.570 | Building |
| Kendaraan | 19.674.364.002 | 3.920.402.346 | (3.322.134.535) | 20.272.631.813 | Vehicles |
| Inventaris kantor | 9.038.033.252 | 3.125.232.331 | (7.600.000) | 12.155.665.583 | Office equipment |
| Peralatan dan perlengkapan | 66.225.248.327 | 13.257.454.820 | (4.731.022.966) | 74.751.680.181 | Furniture and fixture |
| Barang pajangan | 138.875.394 | - | - | 138.875.394 | Display items |
| Aset hak-guna | | | | | Right-of-use asset |
| Sewa kantor | 13.006.743.210 | 1.328.981.372 | (4.023.575.445) | 10.312.149.137 | Office rental |
| Jumlah | <u>122.374.315.755</u> | <u>21.632.070.869</u> | <u>(12.084.332.946)</u> | <u>131.922.053.678</u> | Total |
| Akumulasi penyusutan: | | | | | Accumulated depreciation: |
| Perolehan langsung | | | | | Direct acquisition |
| Bangunan | 3.464.054.097 | 714.552.579 | - | 4.178.606.676 | Building |
| Kendaraan | 8.895.404.619 | 2.542.774.429 | (3.021.669.552) | 8.416.509.496 | Vehicles |
| Inventaris kantor | 4.076.745.795 | 1.473.378.583 | (2.850.000) | 5.547.274.378 | Office equipment |
| Peralatan dan perlengkapan | 50.190.740.069 | 8.605.022.786 | (4.645.541.816) | 54.150.221.039 | Furniture and fixture |
| Barang pajangan | 138.875.394 | - | - | 138.875.394 | Display items |
| Aset hak-guna | | | | | Right-of-use asset |
| Sewa kantor | 7.828.416.387 | 2.024.309.440 | (4.023.575.445) | 5.829.150.382 | Office rental |
| Jumlah | <u>74.594.236.361</u> | <u>15.360.037.817</u> | <u>(11.693.636.813)</u> | <u>78.260.637.365</u> | Total |
| Nilai Tercatat | <u>47.780.079.394</u> | | | <u>53.661.416.313</u> | Net Carrying Value |

Beban penyusutan dialokasikan sebagai Depreciation expenses were allocated as follows: berikut:

| | 30 September/September 30 (Sembilan Bulan/Nine months) | | |
|--|---|-----------------------|-------------------------------|
| | 2024 | 2023 | |
| Beban pokok pendapatan (Catatan 24) | 9.335.029.176 | 7.221.944.133 | Cost of revenues (Note 24) |
| Beban usaha (Catatan 25) | 4.592.125.557 | 4.048.184.614 | Operating expenses (Note 25) |
| Jumlah | <u>13.927.154.733</u> | <u>11.270.128.747</u> | Total |

Pengurangan untuk periode-periode sembilan bulan yang berakhir 30 September 2024 dan 2023 (tidak diaudit) dan untuk tahun yang berakhir 31 Desember 2023 merupakan penjualan dan penghapusan aset tetap dengan perincian sebagai berikut:

Deductions for the nine-months periods ended September 30, 2024 and 2023 (unaudited) and for the years ended December 31, 2023 pertain to the sale and disposal of property and equipment with details as follows:

| | 30 September/September 30 (Sembilan Bulan/Nine months) | | |
|------------------------------------|---|----------------------|---|
| | 2024 | 2023 | |
| Penjualan aset tetap | | | Sale of property equipment |
| Harga jual | 468.914.414 | 1.116.486.486 | Selling price |
| Nilai tercatat | <u>(181.574.824)</u> | <u>(295.332.122)</u> | Net carrying value |
| Keuntungan penjualan aset tetap | <u>287.339.590</u> | <u>821.154.364</u> | Gain on sale of property and equipment |

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| | 30 September/September 30 (Sembilan Bulan/Nine months) | | |
|---------------------------------|---|--------------|--|
| | 2024 | 2023 | |
| Penghapusan aset tetap | | | Disposal of property and equipment |
| Biaya perolehan | 102.800.000 | 17.350.000 | Cost |
| Akumulasi depresiasi | (69.205.208) | (10.554.167) | Accumulated depreciation |
| Kerugian penghapusan aset tetap | (33.594.792) | (6.795.833) | Loss on disposal of property and equipment |
| Bersih | 253.744.798 | 814.358.531 | Net |

Keuntungan penjualan dan kerugian penghapusan aset tetap untuk tahun-tahun yang berakhir 30 September 2024 dan 31 Desember 2023 disajikan sebagai bagian dari akun "Penghasilan (beban) lain-lain" pada laba rugi konsolidasian.

The gain on sale and loss on write-off of property and equipment for the years ended September 30, 2024 and December 31, 2023 were included in the "Other income (expenses)" account in consolidated profit or loss.

Pengurangan aset hak-guna pada 30 September 2024 sehubungan dengan selesainya periode masa sewa.

Deductions of right-of-use asset as of September 30, 2024 was due to the expiration of the lease period.

Perusahaan memiliki beberapa bangunan yang terletak di Jakarta Barat dengan hak legal berupa Sertifikat Hak Milik Atas Satuan Rumah Susun yang dapat diperbarui yang akan jatuh tempo pada tahun 2032.

The Company owns several buildings located in Jakarta Barat with renewable Certificate of Ownership of Flat Units (Sertifikat Hak Milik Atas Satuan Rumah Susun or SHMASRS) until 2032.

Pada tanggal 30 September 2024 dan 31 Desember 2023, aset tetap diasuransikan terhadap risiko gempa bumi, kebakaran, sabotase dan perusakan dengan rincian sebagai berikut:

As of September 30, 2024 and December 31, 2023, property and equipment were insured against risks of earthquake fire, sabotage and damages with detail as follows:

| | 30 September 2024/ September 30, 2024 | 31 Desember 2023/ December 31, 2023 | |
|--|--|--|--|
| PT Asuransi Buana Independent | 17.897.000.000 | 13.934.500.000 | PT Asuransi Buana Independent |
| PT Asuransi Raksa Pratikara | 935.730.000 | 4.407.810.000 | PT Asuransi Raksa Pratikara |
| PT Asuransi Umum BCA | 505.450.000 | 439.150.000 | PT Asuransi Umum BCA |
| PT Asuransi Mitra Pelindung Mustika | 354.840.000 | 399.195.000 | PT Asuransi Mitra Pelindung Mustika |
| PT Asuransi Cakrawala Proyeksi Indonesia | 118.280.000 | 133.065.000 | PT Asuransi Cakrawala Proyeksi Indonesia |
| PT Pan Pacific Insurance | - | 162.375.000 | PT Pan Pacific Insurance |
| PT Asuransi Intra Asia | - | 1.450.000.000 | PT Asuransi Intra Asia |
| Jumlah | 19.811.300.000 | 20.926.095.000 | Total |

Manajemen berpendapat bahwa nilai pertanggungan tersebut cukup untuk menutup kemungkinan kerugian atas aset dipertanggungungkan.

Management believed that the insurance coverage was adequate to cover possible losses on the assets insured.

Pada tanggal 30 September 2024 dan 31 Desember 2023, aset tetap digunakan sebagai jaminan atas utang bank jangka pendek (Catatan 12), utang bank jangka panjang (Catatan 17) dan liabilitas pembiayaan konsumen (Catatan 18).

As of September 30, 2024 and December 31, 2023, certain property and equipment were used as collateral on short-term bank loans (Note 12), long-term bank loans (Note 17) and consumer financing liabilities (Note 18).

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Pada tanggal 30 September 2024 dan 31 Desember 2023, manajemen berkeyakinan bahwa tidak terdapat penurunan nilai atas aset tetap.

As of September 30, 2024 and December 31, 2023, management believed that there was no impairment in values of the aforementioned property and equipment.

Nilai wajar bangunan sebesar Rp 13.589.312.000 adalah berdasarkan laporan penilaian No. 00153/2.0031-07/PI/05/0507/I/III/2023 tanggal 24 Maret 2023 dari penilai yang dilakukan oleh Audrey Angelina, M.Bus., MAPPI (Cert.), KJPP Jimmy Prasetyo & Rekan.

The fair value of building amounted to Rp 13,589,312,000 are assessed based on assessment report No. 00153/2.0031-07/PI/05/0507 /I/III/2023, dated March 24, 2023 from appraiser was performed by Audrey Angelina, M.Bus., MAPPI (Cert.), KJPP Jimmy Prasetyo & Rekan.

11. Aset Takberwujud

11. Intangible Assets

Aset takberwujud terdiri dari:

Intangible assets consist of:

| | 1 Januari 2024/ January 1, 2024 | Perubahan selama 2024 (Sembilan bulan)/ Changes during 2024 (Nine months) | | 30 September 2024/ September 30, 2024 | |
|---|------------------------------------|--|----------------------------|--|--|
| | | Penambahan/ Additions | Pengurangan/ Deductions | | |
| <u>Biaya perolehan:</u> Perangkat Lunak | 996.000.000 | - | - | 996.000.000 | <u>At cost:</u> Software |
| <u>Akumulasi amortisasi:</u> Perangkat lunak | 342.375.000 | 93.375.000 | - | 435.750.000 | <u>Accumulated amortization:</u> Software |
| Nilai Tercatat | <u>653.625.000</u> | | | <u>560.250.000</u> | Net Carrying Value |
| | 1 Januari 2023/ January 1, 2023 | Perubahan selama 2023 (Satu tahun)/ Changes during 2023 (One year) | | 31 Desember 2023/ December 31, 2023 | |
| | | Penambahan/ Additions | Pengurangan/ Deductions | | |
| <u>Biaya perolehan:</u> Perangkat Lunak | 996.000.000 | - | - | 996.000.000 | <u>At cost:</u> Software |
| <u>Akumulasi amortisasi:</u> Perangkat lunak | 217.875.000 | 124.500.000 | - | 342.375.000 | <u>Accumulated amortization:</u> Software |
| Nilai Tercatat | <u>778.125.000</u> | | | <u>653.625.000</u> | Net Carrying Value |

Beban amortisasi dialokasikan ke beban umum dan administrasi (Catatan 25).

Amortization expenses were allocated to general and administrative expenses (Note 25).

Aset takberwujud merupakan perangkat lunak Aplikasi "Tukang Bersih Indonesia" milik Perusahaan yang digunakan untuk transaksi penyediaan jasa layanan kebersihan.

Intangible asset is the Company's "Tukang Bersih Indonesia" Application software which is used for cleaning service transactions.

Pada tanggal 30 September 2024 dan 31 Desember 2023, tidak ada aset takberwujud yang digunakan sebagai jaminan.

As of September 30, 2024 and December 31, 2023, no intangible assets of the Group was used as collateral.

Pada tanggal 30 September 2024 dan 31 Desember 2023, manajemen berkeyakinan bahwa tidak terdapat penurunan nilai atas aset takberwujud.

As of September 30, 2024 and December 31, 2023, management believed that there was no impairment in values of the aforementioned intangible assets.

12. Utang Bank Jangka Pendek

Utang bank jangka pendek terdiri dari:

| | 30 September 2024/ <i>September 30, 2024</i> |
|--------------------------|---|
| PT Bank Central Asia Tbk | 5.349.892.738 |
| PT Bank Permata Tbk | 2.802.059.208 |
| Jumlah | <u>8.151.951.946</u> |
| Suku bunga per tahun | 7,50% - 9,00% |

Pada tanggal 30 September 2024 dan 31 Desember 2023, seluruh utang bank jangka pendek didenominasi dalam Rupiah.

Perusahaan

PT Bank Central Asia Tbk (Bank BCA)

Berdasarkan perjanjian No. 00096/0982S/SPPK/2019 tanggal 15 Februari 2019, Perusahaan memperoleh fasilitas kredit lokal dari Bank BCA sebesar Rp 9.600.000.000. Tujuan dari penggunaan fasilitas adalah sebagai tambahan modal kerja dalam bidang perdagangan pewangi ruangan, sabun, jasa pengelola gedung dan jasa pembersih.

Fasilitas kredit ini telah beberapa kali mengalami perubahan dan perpanjangan.

Berdasarkan Surat Pemberitahuan Perpanjangan Jangka Waktu No. 00443/WSA/SPPJ/2021 tanggal 19 Februari 2021, Bank BCA setuju untuk mengubah jangka waktu pinjaman menjadi tanggal 21 Februari 2022 dan mengubah suku bunga pinjaman menjadi 12% per tahun.

Berdasarkan Surat Pemberitahuan Perpanjangan Jangka Waktu No. 00023/WSA/SPPJ/2022 tanggal 18 Januari 2022, Bank BCA setuju untuk mengubah jangka waktu pinjaman menjadi tanggal 21 Februari 2023 dan mengubah suku bunga pinjaman menjadi 10,5% per tahun.

Berdasarkan Surat Pemberitahuan Perpanjangan Jangka Waktu No. 00019/WSA/SPPJ/2023 tanggal 20 Februari 2023, Bank BCA setuju untuk mengubah jangka waktu pinjaman menjadi tanggal 21 Agustus 2023 dan mengubah suku bunga pinjaman menjadi 9,5% per tahun.

12. Short-term Bank Loans

Short-term bank loans consist of:

| | 31 Desember 2023/ <i>December 31, 2023</i> | |
|--------------------------|---|--------------------------|
| PT Bank Central Asia Tbk | 14.407.960.248 | PT Bank Central Asia Tbk |
| PT Bank Permata Tbk | 3.459.586.505 | PT Bank Permata Tbk |
| Total | <u>17.867.546.753</u> | Total |
| Interest rate per annum | 7,00% - 9,50% | Interest rate per annum |

As of September 30, 2024 and December 31, 2023, all short-term bank loans were denomination in Rupiah.

The Company

PT Bank Central Asia Tbk (Bank BCA)

Based on Agreement No. 00096/0982S/SPPK/2019 dated February 15, 2019, the Company obtained a local credit facility from Bank BCA amounting to Rp 9,600,000,000. The purpose of using the facility is as additional working capital in the trading of air freshener, soap, building management services and cleaning services.

The credit facility has been amended and extended several times.

Based on Notice of Term Extension No. 00443/WSA/SPPJ/2021 dated February 19, 2021, Bank BCA agreed to change the term of loan to February 21, 2022 and change the interest rate to 12% per annum.

Based on Notice of Term Extension No. 00023/WSA/SPPJ/2022 dated January 18, 2022, Bank BCA agreed to change the term of loan to February 21, 2023 and change the interest rate to 10.5% per annum.

Based on Notice of Term Extension No. 00019/WSA/SPPJ/2023 dated February 20, 2023, Bank BCA agreed to change the term of loan to August 21, 2023 and change the interest rate to 9.5% per annum.

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Berdasarkan Perubahan Perjanjian Kredit No. 00807/PPK/0982S/2023 tanggal 20 September 2023, Bank BCA setuju untuk:

1. Mengubah jangka waktu pinjaman fasilitas kredit lokal menjadi tanggal 21 September 2023.
2. Memberikan fasilitas kredit lokal baru dengan jumlah maksimum kredit sebesar Rp 12.400.000.000 dengan suku bunga sebesar 8,5% per tahun yang akan jatuh tempo pada tanggal 21 Agustus 2024.
3. Memberikan fasilitas kredit *Installment Loan* dengan jumlah maksimum kredit sebesar Rp 3.000.000.000 dengan suku bunga sebesar 8,2% per tahun dan dengan jangka waktu 2 (dua) tahun.

Berdasarkan Surat Pemberitahuan Perpanjangan Jangka Waktu No. 00807/0928S/SPPJ/2023 tanggal 20 September 2023, Bank BCA setuju untuk mengubah jangka waktu pinjaman fasilitas kredit lokal menjadi tanggal 21 Agustus 2024.

Berdasarkan Surat Pemberitahuan Perpanjangan Jangka Waktu No. 00459/WSA/SPPJ/2024 tanggal 20 Agustus 2024, Bank BCA setuju untuk mengubah jangka waktu pinjaman fasilitas kredit lokal menjadi tanggal 21 Agustus 2025 dan mengubah suku bunga pinjaman menjadi 9% per tahun.

1. Gudang atas nama pemegang saham (Catatan 29) yang kemudian telah dibeli oleh Perusahaan pada bulan Juni 2024.
2. Sebagian piutang usaha Perusahaan sebesar Rp 5.000.000.000 (Catatan 6).
3. Sebagian persediaan Perusahaan sebesar Rp 12.000.000.000 (Catatan 7)
4. Gedung kantor di Grand Slipi Tower Lantai 36 Suite A-L dan Lantai 37 Suite F-I atas nama Perusahaan (Catatan 10).

Pembatasan-pembatasan

Perusahaan diwajibkan untuk memenuhi beberapa syarat perjanjian pinjaman, diantaranya:

1. Perusahaan tidak memperoleh pinjaman uang/kredit baru dari pihak lain dan/atau mengikatkan diri sebagai penjamin dalam bentuk dan dengan nama apa pun dan/atau mengagunkan harta kekayaan kepada pihak lain.

Based on Amendment to Credit Agreement No. 00807/PPK/0982S/2023 dated September 20, 2023, Bank BCA agreed to:

1. Change the term of local credit facility to September 21, 2023.
2. Provide new local credit facility with a maximum credit of Rp 12,400,000,000 with interest rate at 8.5% per annum and will be due on August 21, 2024.
3. Provide Installment Loan credit facility with a maximum credit of Rp 3,000,000,000 with interest rate at 8.2% per annum and term of repayment of 2 (two) years.

Based on the Notice of Term Extension No. 00807/0928S/SPPJ/2023 dated September 20, 2023, Bank BCA agreed to change the loan term of the local credit facility to August 21, 2024.

Based on the Notice of Term Extension No. 00459/WSA/SPPJ/2024 dated August 20, 2024, Bank BCA agreed to change the loan term of the local credit facility to August 21, 2025 and change the interest rate to 9% per annum.

1. Warehouse on behalf of the shareholder (Note 29) which had been purchased by the Company in June 2024.
2. Certain trade accounts receivable of the Company amounted to Rp 5,000,000,000 (Note 6).
3. Certain inventory of the Company amounted to Rp 12,000,000,000 (Note 7).
4. Office building at Grand Slipi Tower 36th Floor Suite A-L and 37th Floor Suite F-I on behalf of the Company (Note 10).

Restrictions

The Company is required to fulfill certain loan covenants, among others:

1. The Company does not obtain new fund/ loan from other parties and/or bind itself as guarantor in any form and name and/or pledge assets to other parties.

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2. Perusahaan tidak meminjamkan uang, termasuk tetapi tidak terbatas kepada perusahaan afiliasinya, kecuali dalam rangka menjalankan usaha sehari-hari.
 3. Perusahaan tidak melakukan investasi, penyertaan atau membuka usaha baru di luar bisnis inti.
 4. Perusahaan tidak melakukan peleburan, penggabungan, pengambilalihan, pembubaran/likuidasi dan melakukan perubahan pemegang saham terkendali.
 5. Perusahaan wajib memberitahukan secara tertulis tentang adanya setiap perkara yang dihadapi Perusahaan baik perdata, tata usaha negara, tuntutan pajak, penyidikan maupun perkara pidana yang akan mempengaruhi usaha maupun harta kekayaan Perusahaan.
 6. Perusahaan wajib memberitahukan secara tertulis jika terjadi perubahan Anggaran Dasar serta perubahan susunan Direksi, Komisaris dan/atau pemegang saham.
 7. Perusahaan wajib menyampaikan pemberitahuan tertulis (bukan persetujuan tertulis) jika melakukan pembagian dividen.
2. The Company does not lend fund, including but not limited to its affiliated companies, except for running daily activities.
 3. The Company does not invest, participate or open new businesses outside its core business.
 4. The Company does not carry out consolidation, merger, acquisition, dissolution/liquidation and changes in institutional status.
 5. The Company is required to notify about the existence of every case that is faced by the Company, whether civil, state administration, tax claims, investigation or criminal cases that will affect the business and assets of the Company.
 6. The Company is required to notify in writing if there are changes to the Articles of Association as well as changes to the composition of the Directors, Board of Commissioner and/or shareholders.
 7. The Company is required to provide written notification (not written approval) if the Company distributes dividends.

Entitas Anak - PT Tukang Bersih Indonesia (TBI)

Subsidiary - PT Tukang Bersih Indonesia (TBI)

PT Bank Permata Tbk (Bank Permata)

PT Bank Permata Tbk (Bank Permata)

Berdasarkan Perjanjian Pemberian Fasilitas Perbankan No. KK/22/101111/N/SME tanggal 30 Desember 2022 yang kemudian diubah dengan Surat Perubahan No. KK/23/112360/AMD/SME tanggal 16 Juni 2023, TBI memperoleh Fasilitas Pinjaman Rekening Koran - WM Link dari Bank Permata dengan jumlah fasilitas sebesar Rp 4.400.000.000. Pinjaman ini dikenakan suku bunga sebesar 7% per tahun dan akan jatuh tempo pada tanggal 4 Januari 2024.

Based on Banking Credit Facility Agreement No. KK/22/101111/N/SME dated December 30, 2022 which was later amended by Letter of Amendment No. KK/23/112360/AMD/SME dated June 16, 2023, TBI obtained a Current Account Loan Facility - WM Link from Bank Permata with a total facility of Rp 4,400,000,000. This loan bears interest at 7% per annum and will be due on January 4, 2024.

Berdasarkan Surat Pemberitahuan Perpanjangan Fasilitas PRK WM Link No. KA/001/I/EBB-SME/2024 tanggal 8 Januari 2024, TBI memperoleh persetujuan perpanjangan fasilitas nasabah yang akan jatuh tempo pada tanggal 4 Januari 2024 menjadi 29 Februari 2024.

Based on the Notice of Extension of WM Link PRK Facility No. KA/001/I/EBB-SME/2024 dated January 8, 2024, TBI obtained approval for the extension of customer facilities which will mature on January 4, 2024 become February 29, 2024.

Berdasarkan Surat Perjanjian Pemberian Fasilitas Perbankan Perubahan Kedua No. KK/23/126633/AMD/SME tanggal 10 Januari 2024, TBI memperoleh Fasilitas Pinjaman Rekening Koran - WM Link dari Bank Permata dengan jumlah fasilitas sebesar Rp 4.400.000.000. Pinjaman ini dikenakan suku bunga sebesar 7,5% per tahun dan akan jatuh tempo pada tanggal 4 Januari 2025.

Berdasarkan Surat Perjanjian Pemberian Fasilitas Perbankan No. KK/24/133997/N/SME tanggal 28 Mei 2024, TBI memperoleh Fasilitas Pinjaman Rekening Koran dari Bank Permata dengan jumlah fasilitas sebesar Rp 5.000.000.000. Pinjaman ini dikenakan suku bunga sebesar suku bunga deposito berjangka yang dijamin di Bank ditambah 0,75% per tahun dan akan jatuh tempo pada tanggal 4 Januari 2025.

Pinjaman ini dijamin dengan Obligasi Negara Republik Indonesia Seri FR0065, FR0088, FR0089 dan FR0093 atas nama Perusahaan (Catatan 5) pada tanggal 31 Desember 2023 yang kemudian diganti menjadi deposito berjangka milik Perusahaan pada Bank Permata (Catatan 4) pada tanggal 30 September 2024.

Pembatasan-pembatasan

TBI diwajibkan untuk memenuhi beberapa syarat perjanjian pinjaman, diantaranya

1. TBI tidak melakukan pembubaran, penggabungan usaha/*merger* dan/atau peleburan/konsolidasi dengan perusahaan lain atau memperoleh sebagian besar dari aset atau saham dari perusahaan lain atau bentuk perubahan usaha lainnya.
2. TBI tidak mengubah susunan dan jumlah kepemilikan pemegang saham TBI.
3. TBI tidak membayar atau menyatakan dapat dibayar suatu dividen atau pembagian keuntungan lainnya.
4. TBI tidak membayar atau membayar kembali tagihan-tagihan atau piutang-piutang berupa apapun juga (kecuali piutang dagang dalam rangka menunjang kegiatan usahanya sehari-hari) yang sekarang telah dan/atau dikemudian hari akan diberikan oleh pemegang saham.
5. TBI juga wajib memberitahukan secara tertulis jika terjadi perubahan-perubahan dalam perizinan atau perubahan penting lainnya.

Based on the Letter of Agreement for Providing Banking Facilities, Second Amendment No. KK/23/126633/AMD/SME date January 10, 2024, TBI obtained a Current Account Loan Facility - WM Link from Bank Permata with a facility amount of Rp 4,400,000,000. This loan bears an interest rate of 7.5% per year and will mature on January 4, 2025.

Based on the Letter of Agreement for Providing Banking Facilities No. KK/24/133997/N/SME date May 28, 2024, TBI obtained a Current Account Loan Facility from Bank Permata with a facility amount of Rp 5,000,000,000. This loan bears an interest rate of time deposit interest rate collateralized to the Bank plus 0.75% per year and will mature on January 4, 2025.

This loan is secured by Government Bonds of the Republic of Indonesia Series FR0065, FR0088, FR0089 and FR0093 on behalf of the Company (Note 5) as of December 31, 2023 and then amended to time deposit of the Company in Bank Permata (Note 4) as of September 30, 2024.

Restrictions

TBI is required to fulfill certain loan covenants, among others:

1. TBI does not dissolve, merge and/or consolidate with other companies or acquire most of the assets or shares from other companies or other forms of business changes.
2. TBI change the composition and amount of ownership of TBI's shareholders.
3. TBI does not pay or declare that a dividend can be paid or other profit sharing.
4. TBI pay or repay bills or receivables in whatever form (except trade receivables in order to support their daily business activities) which are now and/or in the future days will be given by the shareholders.
5. TBI is required to notify in writing if there are changes in permits or other important changes.

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Penerimaan pinjaman pokok adalah masing-masing sebesar Rp 179.531.445.383 dan Rp 248.236.704.241 pada tanggal 30 September 2024 dan 31 Desember 2023.

Proceeds of loan principal amounted to Rp 179,531,445,383 and Rp 248,236,704,241 as of September 30, 2024 and December 31, 2023, respectively.

Pembayaran pinjaman pokok adalah masing-masing sebesar Rp 189.247.040.190 dan Rp 237.705.192.623 pada tanggal 30 September 2024 dan 31 Desember 2023.

Payments of loan principal amounted to Rp 189,247,040,190 and Rp 237,705,192,623 as of September 30, 2024 and December 31, 2023, respectively.

Beban bunga atas utang bank jangka pendek adalah masing-masing sebesar Rp 955.512.322 dan Rp 793.159.692 pada tanggal 30 September 2024 dan 31 Desember 2023.

Interest expense on short-term bank loans amounted to Rp 955,512,322 and Rp 793,159,692 as of September 30, 2024 and December 31, 2023, respectively.

Kepatuhan atas syarat pinjaman

Compliance with loan covenants

Pada tanggal 30 September 2024 dan 31 Desember 2023, Perusahaan dan TBI telah memenuhi persyaratan utang bank atau telah memperoleh pengabaian sebagaimana dipersyaratkan.

As of September 30, 2024 and December 31, 2023, the Company and TBI have complied with the covenants of the bank loans or has obtained the necessary waiver as required.

13. Utang Usaha Pihak Ketiga

13. Trade Accounts Payable to Third Parties

Rincian utang usaha pihak ketiga adalah sebagai berikut:

The detail of trade accounts payable to third parties is as follows:

| | <u>30 September 2024/ September 30, 2024</u> | <u>31 Desember 2023/ December 31, 2023</u> | |
|---|--|--|---------------------------------------|
| PT Bahana Hannela Massima | 1.692.970.355 | 1.829.161.008 | PT Bahana Hannela Massima |
| PT Mane Indonesia | 1.099.970.649 | 1.037.815.172 | PT Mane Indonesia |
| PT Dwi Prima Rezeky | 777.215.563 | 621.063.270 | PT Dwi Prima Rezeky |
| Ableman International Co. Ltd. | 650.731.151 | 956.917.368 | Ableman International Co. Ltd. |
| PT Foton Prima Perkasa | 345.497.210 | 524.238.985 | PT Foton Prima Perkasa |
| PT Pangti Indoprma | 342.317.339 | 635.315.863 | PT Pangti Indoprma |
| PT Panasonic Gobel Indonesia | 329.364.972 | 596.629.440 | PT Panasonic Gobel Indonesia |
| Yes Dynamic Sdn. Bhd. | 154.174.221 | 626.447.270 | Yes Dynamic Sdn. Bhd. |
| Scent Pur International Sdn. Bhd. | - | 946.464.723 | Scent Pur International Sdn. Bhd. |
| Lain-lain (masing-masing dibawah Rp 500.000.000) | <u>3.310.336.237</u> | <u>3.631.045.746</u> | Others (each below Rp 500,000,000) |
| Jumlah | <u>8.702.577.697</u> | <u>11.405.098.845</u> | Total |

Berdasarkan mata uang

Based on currency

| | <u>30 September 2024/ September 30, 2024</u> | <u>31 Desember 2023/ December 31, 2023</u> | |
|------------------------------|--|--|------------------------------|
| Rupiah | 7.837.766.765 | 8.253.312.567 | Rupiah |
| Mata uang asing (Catatan 31) | | | Foreign currencies (Note 31) |
| Ringgit Malaysia | 214.079.781 | 2.194.868.910 | Malaysian Ringgit |
| Dolar Amerika Serikat | <u>650.731.151</u> | <u>956.917.368</u> | United States Dollar |
| Jumlah | <u>8.702.577.697</u> | <u>11.405.098.845</u> | Total |

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Rincian utang usaha pihak ketiga berdasarkan umurnya adalah sebagai berikut:

The detail of trade accounts payable from third parties based on its age is as follows:

| | <u>30 September 2024/ September 30, 2024</u> | <u>31 Desember 2023/ December 31, 2023</u> | |
|-------------------|--|--|----------------|
| Belum jatuh tempo | 445.316.848 | 1.178.152.168 | Not yet due |
| Jatuh tempo: | | | Overdue: |
| 1 - 60 hari | 8.040.445.688 | 10.055.014.146 | 1 - 60 days |
| 61 - 120 hari | 43.378.232 | 267.347 | 61 - 120 days |
| 121 - 180 hari | - | - | 121 - 180 days |
| > 180 hari | <u>173.436.929</u> | <u>171.665.184</u> | > 180 days |
| Jumlah | <u>8.702.577.697</u> | <u>11.405.098.845</u> | Total |

14. Utang Pajak

14. Taxes Payable

Utang pajak terdiri dari:

Taxes payable consists of:

| | <u>30 September 2024/ September 30, 2024</u> | <u>31 Desember 2023/ December 31, 2023</u> | |
|----------------------------------|--|--|-----------------------|
| Pajak penghasilan badan | | | Corporate income tax |
| Perusahaan (Catatan 27) | - | 279.407.327 | The Company (Note 27) |
| Entitas Anak | 92.232.620 | 292.314.141 | Subsidiaries |
| Pajak penghasilan: | | | Income taxes: |
| Pasal 4 ayat 2 | 75.008.886 | 32.577.776 | Article 4 (2) |
| Pasal 21 | 462.878.506 | 626.255.140 | Article 21 |
| Pasal 23 | 28.772.110 | 36.021.879 | Article 23 |
| Pasal 25 | 594.776.320 | 290.940.409 | Article 25 |
| Pajak Pertambahan Nilai - Bersih | <u>2.399.364.337</u> | <u>920.160.711</u> | Value Added Tax - Net |
| Jumlah | <u>3.653.032.779</u> | <u>2.477.677.383</u> | Total |

Besarnya pajak yang terutang ditetapkan berdasarkan perhitungan pajak yang dilakukan sendiri oleh wajib pajak (*self-assessment*). Kantor Pajak dapat melakukan pemeriksaan atas perhitungan pajak dalam jangka waktu tertentu setelah terutangnya pajak, sebagaimana diatur dalam Undang-undang yang berlaku.

The filed tax returns are based on the Group's own calculation of tax liabilities (*self-assessment*). The time limit for the tax authorities to assess or amend taxes is determined in accordance with provisions of the prevailing Law.

15. Beban Akrua

15. Accrued Expenses

Beban akrual terdiri dari:

Accrued expenses consist of:

| | <u>30 September 2024/ September 30, 2024</u> | <u>31 Desember 2023/ December 31, 2023</u> | |
|--------------------|--|--|-------------------------|
| Komisi | 1.744.052.831 | 2.504.924.996 | Commission |
| Gaji dan tunjangan | 438.862.485 | 65.205.006 | Salaries and allowances |
| Jasa profesional | 37.500.000 | 333.934.495 | Professional fees |
| Lain-lain | <u>3.222.990.205</u> | <u>4.562.905.968</u> | Others |
| Jumlah | <u>5.443.405.521</u> | <u>7.466.970.465</u> | Total |

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Akrual lain-lain terutama merupakan akrual pembelian barang dimana invoice dari pemasok masih belum diterima.

Accrued others mainly consist of accrual for purchase of goods but the invoice has not yet been received from suppliers.

Pada tanggal 30 September 2024 dan 31 Desember 2023, seluruh beban akrual didenominasi dalam Rupiah.

As of and September 30, 2024 and December 31, 2023, all accrued expenses were denominated in Rupiah.

16. Aset (Liabilitas) Kontrak

16. Contract Assets (Liabilities)

Aset kontrak merupakan pekerjaan yang sudah diselesaikan namun belum dilakukan penagihan masing-masing sebesar Rp 10.479.936.325 dan Rp 3.075.170.482, pada tanggal 30 September 2024 dan 31 Desember 2023.

Contract assets represent work that has been completed but has not yet been billed amounting to Rp 10,479,936,325 and Rp 3,075,170,482, as of September 30, 2024 and December 31, 2023, respectively.

Liabilitas kontrak merupakan liabilitas terhadap pelanggan atas pekerjaan yang belum diselesaikan namun telah diterima pembayarannya masing-masing sebesar Rp 8.006.386.814 dan Rp 6.376.240.820, pada tanggal 30 September 2024 dan 31 Desember 2023.

Contract liabilities represent liabilities to customers for work that have not been completed but the payment has been received amounting to Rp 8,006,386,814 and Rp 6,376,240,820, as of September 30, 2024 and December 31, 2023, respectively.

17. Utang Bank Jangka Panjang

17. Long-term Bank Loan

Utang bank jangka panjang terdiri dari:

Long-term bank loan consist of:

| | <u>30 September 2024/ September 30, 2024</u> | <u>31 Desember 2023/ December 31, 2023</u> | |
|---|--|--|-------------------------------------|
| PT Bank Central Asia Tbk (Bank BCA) | 1.561.256.729 | 2.651.260.700 | PT Bank Central Asia Tbk (Bank BCA) |
| Dikurangi bagian yang akan jatuh tempo dalam waktu satu tahun | <u>(1.561.256.729)</u> | <u>(1.468.439.511)</u> | Less: Current portion |
| Bagian jangka panjang - bersih | <u>-</u> | <u>1.182.821.189</u> | Long-term portion - net |
| Suku bunga per tahun | 8,20% | 8,20% | Interest rate per annum |

Berdasarkan Perubahan Perjanjian Kredit No. 00807/PPK/0982S/2023 tanggal 20 September 2023, Perusahaan memperoleh fasilitas kredit *Installment Loan* tanggal 15 September 2023 dari Bank BCA untuk pembiayaan modal kerja dengan jumlah kredit sebesar Rp 3.000.000.000 yang jatuh tempo pada tanggal 21 September 2025. Tingkat suku bunga pinjaman adalah sebesar 8,20% per tahun.

Based on Amendment to Credit Agreement No. 00807/PPK/0982S/2023 dated September 20, 2023, the Company obtained Installment Loan credit facility dated September 15, 2023 from Bank BCA to finance working capital with a total credit of Rp 3,000,000,000 which will be due on September 21, 2025. The loan interest rate is at 8.20% per annum.

Fasilitas pinjaman ini dijamin dengan jaminan dan pembatasan-pembatasan yang sama dengan utang bank jangka pendek (Catatan 12).

The credit facility is secured by the same collateral and restrictions with short-term bank loans (Note 12).

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Penerimaan pinjaman pokok sebesar Rp 3.000.000.000 pada tanggal dan 31 Desember 2023.

Proceeds of loan principal amounted to Rp 3,000,000,000 as of December 31, 2023.

Pembayaran pinjaman pokok masing-masing sebesar Rp 1.090.003.971 dan Rp 348.739.300 pada tanggal 30 September 2024 dan 31 Desember 2023.

Payments of loan principal amounted to Rp 1,090,003,971 and Rp 348,739,300 as of September 30, 2024 and December 31, 2023, respectively.

Beban bunga atas utang bank jangka panjang masing-masing sebesar Rp 133.597.231 dan Rp 59.127.767 pada tanggal 30 September 2024 dan 31 Desember 2023.

Interest expense on long-term bank loans amounted to Rp 133,597,231 and Rp 59,127,767 as of September 30, 2024 and December 31, 2023, respectively.

Kepatuhan atas syarat pinjaman

Compliance with loan covenants

Pada tanggal 30 September 2024 dan 31 Desember 2023, Perusahaan telah memenuhi persyaratan utang bank atau telah memperoleh pengabaian yang diperlukan sebagaimana dipersyaratkan.

As of September 30, 2024 and December 31, 2023, the Company have complied with the covenants of the bank loans or has obtained the necessary waiver as required.

18. Liabilitas Pembiayaan Konsumen

18. Consumer Financing Liabilities

Liabilitas pembiayaan konsumen merupakan liabilitas perolehan kendaraan antara Grup dengan PT BCA Finance, PT Mandiri Tunas Finance dan PT Adira Dinamika Multi Finance Tbk:

Consumer financing liabilities represent liabilities to acquire vehicles between the Group and PT BCA Finance, PT Mandiri Tunas Finance and PT Adira Dinamika Multi Finance Tbk:

| | <u>30 September 2024/ September 30, 2024</u> | <u>31 Desember 2023/ December 31, 2023</u> | |
|---|--|--|-------------------------------------|
| PT BCA Finance | 4.887.650.898 | 4.457.744.008 | PT BCA Finance |
| PT Mandiri Tunas Finance | 38.379.676 | 149.696.876 | PT Mandiri Tunas Finance |
| PT Adira Dinamika Multi Finance Tbk | - | 23.103.887 | PT Adira Dinamika Multi Finance Tbk |
| Jumlah | 4.926.030.574 | 4.630.544.771 | Total |
| Dikurangi bagian yang akan jatuh tempo dalam waktu satu tahun | <u>(2.772.556.019)</u> | <u>(2.517.678.929)</u> | Less: current portion |
| Bagian jangka panjang - bersih | <u>2.153.474.555</u> | <u>2.112.865.842</u> | Long-term portion - net |

Liabilitas pembiayaan konsumen berjangka waktu 2 (dua) sampai 4 (empat) tahun dengan suku bunga efektif antara 5,23% - 11,76%. Pinjaman tersebut dijamin dengan aset yang bersangkutan (Catatan 10).

Consumer financing liabilities with term of 2 (two) until 4 (four) years with effective interest rate at 5.23% - 11.76%. The loans are collateralized by the related assets (Note 10).

Pembayaran pinjaman pokok adalah masing-masing sebesar Rp 2.255.413.222 dan Rp 3.143.800.395 pada tanggal 30 September 2024 dan 31 Desember 2023.

Payments of loan principal amounted to Rp 2,255,413,222 and Rp 3,143,800,395 as of September 30, 2024 and December 31, 2023, respectively.

Nilai wajar instrumen keuangan yang diperdagangkan di pasar aktif adalah berdasarkan kuotasi harga pasar pada tanggal pelaporan. Pasar dianggap aktif apabila kuotasi harga tersedia sewaktu-waktu dan dapat diperoleh secara rutin dari bursa, pedagang efek atau perantara efek, badan penyedia jasa penentuan harga kelompok industri atau badan pengatur, dan harga tersebut mencerminkan transaksi pasar yang aktual dan rutin dalam suatu transaksi yang wajar.

The fair value of financial instruments traded in active markets is based on quoted market prices at the reporting date. A market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer or broker, industry group pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transaction on an arm's lengths basis.

Kuotasi harga pasar yang digunakan untuk aset keuangan yang dimiliki oleh Grup adalah harga penawaran (*bid price*) terkini. Instrumen keuangan seperti ini termasuk dalam hirarki Level 1. Nilai wajar investasi pada portofolio efek diukur berdasarkan kuotasi harga pasar terakhir yang dipublikasikan pada tanggal 30 September 2024 dan 31 Desember 2023.

The quoted market price used for financial assets held by the Group is the current bid price. These instruments are included in Level 1. The fair value of marketable securities is measured based on quoted market price published as of September 30, 2024 and December 31, 2023.

Nilai wajar instrumen keuangan yang tidak diperdagangkan di pasar aktif ditentukan menggunakan teknik penilaian. Teknik penilaian ini memaksimalkan penggunaan data pasar yang dapat diobservasi yang tersedia dan sesedikit mungkin mengandalkan estimasi spesifik yang dibuat oleh entitas.

The fair value of financial instruments that are not traded in an active market is determined by using valuation techniques. These valuation techniques maximize the use of observable market data where it is available and rely as little as possible on entity's specific estimates.

Jika seluruh input signifikan yang dibutuhkan untuk menentukan nilai wajar dapat diobservasi, maka instrumen tersebut termasuk dalam hirarki Level 2. Nilai wajar utang bank, liabilitas sewa dan liabilitas pembiayaan konsumen diestimasi berdasarkan arus kas yang didiskontokan dengan suku bunga pasar yang dapat diobservasi.

If all significant inputs required to fair value an instrument are observable, the instrument is included in Level 2. Specific valuation techniques used to value asset and liabilities at Level 2 are discounted cash flow analysis and market-comparable approach. The fair value of bank loan, lease liabilities and consumer financing liabilities are estimated based on discounted cash flows using observable market interest rate.

Informasi tentang pengukuran nilai wajar yang menggunakan input signifikan yang dapat diobservasi (Level 2) adalah sebagai berikut:

The information about fair value measurements using significant observable inputs (Level 2) are as follows:

| Keterangan/ <i>Description</i> | Teknik Penilaian/ <i>Valuation Technique</i> | Input Signifikan yang Dapat Diobservasi/ <i>Observable Input</i> |
|-----------------------------------|---|---|
| Bangunan/ <i>Building</i> | Pendekatan data pasar/ <i>Market data approach</i> | Harga per meter persegi/ <i>Price per square meter</i> |

Pengukuran nilai wajar aset non keuangan termasuk dalam Level 2 hirarki nilai wajar sebagaimana dijelaskan pada Catatan 2.

The fair value measurement for non-financial assets falls within level 2 of the fair value hierarchy outlined in Note 2.

20. Modal Saham

Sesuai dengan daftar pemegang saham yang dikeluarkan oleh PT Adimitra Jasa Korpora (Biro Administrasi Efek), susunan pemegang saham Perusahaan adalah sebagai berikut:

| <i>30 September 2024/September 30, 2024</i> | | | | |
|---|--|---|--|---------------------------|
| Pemegang Saham | Jumlah Saham/ <i>Number of Shares</i> | Persentase Kepemilikan/ <i>Percentage of Ownership</i> | Jumlah Modal Ditempatkan dan Disetor/ <i>Total Issued and Paid-up Capital</i> | Stockholder |
| Hendrik Yong | 1.200.000.000 | 47,52% | 24.000.000.000 | Hendrik Yong |
| Hermes Thamrin | 500.000.000 | 19,80% | 10.000.000.000 | Hermes Thamrin |
| Rondy Yunanda | 200.000.000 | 7,92% | 4.000.000.000 | Rondy Yunanda |
| Wincent Yunanda | 100.000.000 | 3,96% | 2.000.000.000 | Wincent Yunanda |
| Masyarakat lainnya (masing-masing di bawah 5%) | 525.000.000 | 20,79% | 10.500.000.000 | Public (below 5% each) |
| Jumlah | 2.525.000.000 | 100,00% | 50.500.000.000 | Total |
| <i>31 Desember 2023/December 31, 2023</i> | | | | |
| Pemegang Saham | Jumlah Saham/ <i>Number of Shares</i> | Persentase Kepemilikan/ <i>Percentage of Ownership</i> | Jumlah Modal Ditempatkan dan Disetor/ <i>Total Issued and Paid-up Capital</i> | Stockholder |
| Hendrik Yong | 1.200.000.000 | 60,00% | 24.000.000.000 | Hendrik Yong |
| Hermes Thamrin | 500.000.000 | 25,00% | 10.000.000.000 | Hermes Thamrin |
| Rondy Yunanda | 200.000.000 | 10,00% | 4.000.000.000 | Rondy Yunanda |
| Wincent Yunanda | 100.000.000 | 5,00% | 2.000.000.000 | Wincent Yunanda |
| Jumlah | 2.000.000.000 | 100,00% | 40.000.000.000 | Total |

Manajemen Permodalan

Tujuan utama dari pengelolaan modal Perusahaan adalah untuk memastikan bahwa Perusahaan mempertahankan rasio modal yang sehat dalam rangka mendukung bisnis dan memaksimalkan nilai pemegang saham. Perusahaan tidak diwajibkan untuk memenuhi syarat-syarat modal tertentu.

Perusahaan mengelola struktur modal dan membuat penyesuaian terhadap struktur modal sehubungan dengan perubahan kondisi ekonomi.

20. Capital Stock

Based on the shareholders list issued by PT Adimitra Jasa Korpora (Securities Administration Bureau), the shareholders of the Company are as follows:

Capital Management

The primary objective of the Company's capital management is to ensure that it maintains healthy capital ratios in order to support its business and maximize shareholder value. The Company is not required to meet certain capital requirements.

The Company manages its capital structure and makes adjustments to it, in light of changes in economic conditions.

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Tambahan Modal Disetor

Tambahan modal disetor merupakan selisih setoran modal dari pemegang saham dengan nilai nominal saham, sebagai berikut:

| | 30 September 2024/ <u>September 30, 2024</u> |
|--|---|
| Pengampunan pajak | 11.317.051.122 |
| Agio saham dari penawaran umum perdana 525.000.000 saham dengan nilai nominal Rp 20 per saham dan harga penawaran Rp 145 per saham | 65.625.000.000 |
| Dikurangi Biaya emisi saham | <u>(5.612.504.822)</u> |
| Jumlah - Bersih | <u>71.329.546.300</u> |

Additional Paid-in Capital

Additional paid-in capital is the difference between capital contributions from shareholders and the nominal value of shares, as follows:

| | |
|--|------------------------|
| Tax amnesty | 11.317.051.122 |
| Additional paid-in capital from initial public offering of 525.000.000 shares with par value of Rp 20 per share and offering price of Rp 145 per share | 65.625.000.000 |
| Less Stock issuance costs | <u>(5.612.504.822)</u> |
| Total - Net | <u>71.329.546.300</u> |

Cadangan Umum

Berdasarkan Surat Keputusan Sirkular Para Pemegang Saham Sebagai Pengganti Rapat Umum Pemegang Saham Tahunan Perusahaan pada tanggal 8 Desember 2023, para pemegang saham menyetujui untuk mengubah, meratifikasi dan mengesahkan penyisihan cadangan umum sejumlah Rp 8.000.000.000.

General Reserve

Based on the Shareholders' Circular Decree in place of the Company's Annual General Meeting of Shareholders dated December 8, 2023, the shareholders agreed to change, ratify and approve the allowance for provisioning of general reserve amounting to Rp 8,000,000,000.

21. Kepentingan Non-pengendali

Akun ini merupakan bagian kepemilikan non-pengendali atas aset (liabilitas) bersih entitas anak, dengan rincian sebagai berikut:

21. Non-Controlling Interests

This account represents the share of non-controlling stockholders on the net assets (liabilities) of the subsidiaries, with details as follows:

| | <u>Aset (Liabilitas) Bersih/Net Assets (Liabilities)</u> | | | | | |
|----------------------------|---|----------------------------|---|---|-------------------------|----------------------------|
| | 30 September 2024/September 30, 2024 | | | | | |
| | Modal Ditempatkan dan Disetor/ <i>Issued and Paid-up Capital</i> | Defisit/ <i>Deficit</i> | Laba Tahun berjalan/ <i>Share in profit For the Year</i> | Selisih Transaksi Perubahan Ekuitas Entitas Anak/ <i>Difference Due to Changes in Equity of a Subsidiary</i> | Jumlah/ <i>Total</i> | |
| PT Tukang Bersih Indonesia | 105.000.000 | (278.960.896) | 6.236.411 | 265.487.563 | 97.763.078 | PT Tukang Bersih Indonesia |
| PT Indocitra Pacific | 85.000.000 | (251.724.193) | 17.924.065 | 255.216.703 | 106.416.575 | PT Indocitra Pacific |
| Jumlah | <u>190.000.000</u> | <u>(530.685.089)</u> | <u>24.160.476</u> | <u>520.704.266</u> | <u>204.179.653</u> | |

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| Aset (Liabilitas) Bersih/Net Assets (Liabilities) | | | | | | |
|--|---------------------|--|--|------------------|------------|----------------------------|
| 31 Desember 2023/December 31, 2023 | | | | | | |
| Modal Ditempatkan dan Disetor/ Issued and Paid-up Capital | Defisit/ Deficit | Laba Tahun berjalan/ Share in profit For the Year | Selisih Transaksi Perubahan Ekuitas Entitas Anak/ Difference Due to Changes in Equity of a Subsidiary | Jumlah/ Total | | |
| PT Tukang Bersih Indonesia | 30.000.000 | (361.059.931) | 82.099.035 | 265.487.563 | 16.526.667 | PT Tukang Bersih Indonesia |
| PT Indocitra Pacific | 30.000.000 | (561.371.543) | 309.647.350 | 255.216.703 | 33.492.510 | PT Indocitra Pacific |
| Jumlah | 60.000.000 | (922.431.474) | 391.746.385 | 520.704.266 | 50.019.177 | |

22. Dividen

Berdasarkan Rapat Umum Pemegang Saham yang didokumentasikan dalam Akta Notaris No. 1 tanggal 4 Agustus 2023 dari Angeline Parahita Sentana, S.H., M.Kn., notaris di Karawang, para pemegang saham menyetujui peningkatan modal dasar dari 3.000 lembar saham atau sebesar Rp 3.000.000.000 menjadi 100.000 lembar saham atau sebesar Rp 100.000.000.000 dan peningkatan modal ditempatkan dan disetor dari 3.000 lembar saham atau sebesar Rp 3.000.000.000 menjadi 40.000 lembar saham atau sebesar Rp 40.000.000.000. Peningkatan modal sebanyak 37.000 lembar saham atau sebesar Rp 37.000.000.000 merupakan hasil konversi atas dividen saham Perusahaan.

Berdasarkan Surat Keputusan Sirkular Para Pemegang Saham Sebagai Pengganti Rapat Umum Pemegang Saham Tahunan Perusahaan pada tanggal 29 September 2023, para pemegang saham menyetujui salah satunya terkait dengan pembagian dividen tunai kepada pemegang saham Perusahaan yang diambil dari tahun buku 2020, 2021, dan 2022 yaitu seluruhnya sebesar Rp 13.000.000.000. Pembagian dividen ini dilunasi dengan cara *set-off* dengan piutang lain-lain pihak berelasi.

Berdasarkan Rapat Umum Pemegang Saham yang didokumentasikan dalam Akta Notaris No. 37 tanggal 6 Juni 2024 dari Dr. Sugih Haryati, S.H., M.Kn., notaris di Jakarta, para pemegang saham menyetujui salah satunya terkait dengan pembagian dividen tunai kepada pemegang saham Perusahaan yang diambil dari tahun buku 2023 sebesar Rp 5.454.000.000.

22. Dividends

Based on a Resolution on the Stockholders' Meeting as documented in Notarial Deed No. 1 dated August 4, 2023 of Angeline Parahita Sentana, S.H., M.Kn., a public notary in Karawang, the shareholders agreed to increase in authorized capital from 3,000 shares equivalent to Rp 3,000,000,000 to 100,000 shares equivalent to Rp 100,000,000,000 and increase in issued and paid-up capital from 3,000 shares equivalent to Rp 3,000,000,000 to 40,000 shares equivalent to Rp 40,000,000,000. The mentioned increase of authorized capital of 37,000 shares or Rp 37,000,000,000 is the result of the Company's stock dividend conversion.

Based on the Circular Decree of Shareholders in lieu of the Company's Annual General Meeting of Shareholders on September 29, 2023, the shareholders agreed, among other things, the distribution of cash dividends to the Company's shareholders taken from the 2020, 2021 and 2022 financial years amounting to Rp 13,000,000,000. This dividend distribution was paid by using a set-off with other accounts receivable from related parties.

Based on a Resolution on the Stockholders' Meeting as documented in Notarial Deed No. 36 dated June 6, 2024 of Dr. Sugih Haryati, S.H., M.Kn., a public notary in Jakarta, the shareholders agreed, among other things, the distribution of cash dividends to the Company's shareholders taken from the 2023 financial years amounting to Rp 5.454,000,000.

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23. Pendapatan Usaha

Rincian dari pendapatan usaha Grup adalah sebagai berikut:

| | 30 September/September 30 (Sembilan Bulan/Nine months) | |
|---------------------|---|------------------------|
| | 2024 | 2023 |
| Jasa <i>Hygiene</i> | 122.461.747.948 | 110.737.274.889 |
| Jasa kebersihan | 76.800.089.310 | 45.549.881.055 |
| Pembasmi hama | 23.946.483.933 | 14.316.199.570 |
| Jumlah | <u>223.208.321.191</u> | <u>170.603.355.514</u> |

Tidak ada pendapatan usaha kepada pihak berelasi untuk periode-periode sembilan bulan yang berakhir 30 September 2024 dan 2023.

Tidak ada pendapatan usaha kepada pelanggan individu yang melebihi dari 10% dari jumlah pendapatan usaha Grup.

23. Operating Revenues

The detail of the Group's operating revenues is as follows:

| |
|---------------------|
| Hygiene Services |
| Sanitation Services |
| Pest Control |

Total

There were no operating revenues from related parties for nine-month periods ended September 30, 2024 and 2023.

There were no operating revenues to individual customers that exceeded 10% of the Group total operating revenues.

24. Beban Pokok Pendapatan

Rincian dari beban pokok pendapatan Grup adalah sebagai berikut:

| | 30 September/September 30 (Sembilan Bulan/Nine months) | |
|----------------------------|---|-----------------------|
| | 2024 | 2023 |
| Gaji dan tunjangan | 82.465.254.536 | 52.496.341.891 |
| Pemakaian material | 39.178.895.628 | 31.670.301.295 |
| Penyusutan (Catatan 10) | 9.335.029.176 | 7.221.944.133 |
| Transportasi dan ekspedisi | 5.361.414.575 | 3.955.894.607 |
| Binatu dan reparasi | 820.272.437 | 649.779.078 |
| Lain-lain | 5.141.766.045 | 3.347.194.295 |
| Jumlah | <u>142.302.632.397</u> | <u>99.341.455.299</u> |

Tidak terdapat pembelian dan penggunaan jasa dari pihak berelasi untuk periode-periode sembilan bulan yang berakhir 30 September 2024 dan 2023.

Tidak terdapat pembelian dan penggunaan jasa dari pemasok individu yang melebihi 10% dari jumlah pendapatan usaha Grup.

24. Cost of Revenues

The detail of the Group's cost of revenues is as follows:

| |
|-------------------------------|
| Salaries and allowance |
| Use of materials |
| Depreciation (Note 10) |
| Transportation and expedition |
| Laundry and repair |
| Others |

Total

There was no purchase or usage of services from related parties for the nine-month periods ended September 30, 2024 and 2023.

There were no purchases or usage of services from individual suppliers that exceeded 10% of the Group total operating revenues.

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25. Beban Usaha

Rincian dari beban usaha adalah sebagai berikut:

| | 30 September/September 30 (Sembilan Bulan/Nine months) | |
|--|---|-----------------------|
| | 2024 | 2023 |
| <u>Penjualan</u> | | |
| Gaji dan tunjangan | 14.336.794.858 | 11.560.215.964 |
| Promosi dan pemasaran | 4.157.696.021 | 3.611.196.372 |
| Transportasi | 83.783.153 | 89.070.240 |
| Penyusutan (Catatan 10) | 21.136.175 | 30.452.983 |
| Lain-lain | 1.051.121.367 | 830.372.420 |
| Jumlah | <u>19.650.531.574</u> | <u>16.121.307.979</u> |
| <u>Umum dan administrasi</u> | | |
| Gaji dan tunjangan | 31.705.878.307 | 25.937.480.431 |
| Penyusutan (Catatan 10) | 4.570.989.382 | 4.017.731.631 |
| Perjalanan dinas | 2.822.797.901 | 2.491.595.396 |
| Kantor | 1.966.935.496 | 2.144.888.711 |
| Imbalan kerja (Catatan 26) | 1.781.583.605 | 1.742.606.110 |
| Utilitas | 1.251.876.606 | 1.443.048.674 |
| Jasa profesional | 1.208.358.305 | 803.726.930 |
| Pemeliharaan dan perbaikan | 1.205.859.838 | 290.279.593 |
| Pajak | 985.380.555 | 2.516.456.990 |
| Transportasi dan ekspedisi | 931.210.089 | 1.067.810.949 |
| Cadangan kerugian penurunan nilai (Catatan 6) | 443.890.196 | 175.467.843 |
| Rapat | 370.432.229 | 682.322.034 |
| Sewa | 313.912.962 | 291.240.740 |
| Sumbangan dan jamuan | 218.203.521 | 246.430.509 |
| Lain-lain | 690.622.890 | 779.298.582 |
| Jumlah | <u>50.467.931.882</u> | <u>44.630.385.123</u> |

Penggunaan jasa dari pihak berelasi sebesar 0,10%, dari jumlah pendapatan usaha untuk periode sembilan bulan yang berakhir 30 September 2023 (Catatan 29).

26. Liabilitas Imbalan Kerja Jangka Panjang

Besarnya imbalan pasca kerja dihitung berdasarkan ketentuan yang berlaku.

Perhitungan aktuarial terakhir atas liabilitas imbalan kerja jangka panjang dilakukan oleh Agus Susanto, aktuaris independen, tertanggal 16 Januari 2024.

Tidak ada pendanaan atas imbalan yang dibuat sampai saat ini.

25. Operating Expenses

The detail of operating expenses is as follows:

| | 2024 | 2023 |
|--------------------------------------|-----------------------|-----------------------|
| <u>Selling</u> | | |
| Salaries and allowances | 11.560.215.964 | 11.560.215.964 |
| Promotion and marketing | 3.611.196.372 | 3.611.196.372 |
| Transportation | 89.070.240 | 89.070.240 |
| Depreciation (Note 10) | 30.452.983 | 30.452.983 |
| Others | 830.372.420 | 830.372.420 |
| Total | <u>16.121.307.979</u> | <u>16.121.307.979</u> |
| <u>General and administrative</u> | | |
| Salaries and allowances | 25.937.480.431 | 25.937.480.431 |
| Depreciation (Note 10) | 4.017.731.631 | 4.017.731.631 |
| Duty trip | 2.491.595.396 | 2.491.595.396 |
| Office | 2.144.888.711 | 2.144.888.711 |
| Employee benefits (Note 26) | 1.742.606.110 | 1.742.606.110 |
| Utilities | 1.443.048.674 | 1.443.048.674 |
| Professional fees | 803.726.930 | 803.726.930 |
| Maintenance and repair | 290.279.593 | 290.279.593 |
| Taxes | 2.516.456.990 | 2.516.456.990 |
| Transportation and expedition | 1.067.810.949 | 1.067.810.949 |
| Provision for impairment (Note 6) | 175.467.843 | 175.467.843 |
| Meeting | 682.322.034 | 682.322.034 |
| Rental | 291.240.740 | 291.240.740 |
| Donation and entertainment | 246.430.509 | 246.430.509 |
| Others | 779.298.582 | 779.298.582 |
| Total | <u>44.630.385.123</u> | <u>44.630.385.123</u> |

Usage of services from a related party is 0.10%, of operating revenues for the nine-month period ended September 30, 2023 (Note 29).

26. Long-term Employee Benefits Liability

The amount of post-employment benefits is calculated based on the applicable provisions.

The latest actuarial valuation upon the long-term employee benefits liability was performed by Agus Susanto, an independent actuary, dated January 16, 2024.

No funding of the benefits has been made to date.

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Jumlah karyawan yang berhak atas imbalan kerja jangka panjang tersebut sebanyak 397 dan 381 karyawan masing-masing pada tanggal 30 September 2024 dan 31 Desember 2023.

Number of eligible employees for long-term employee benefits was 397 and 381 as of September 30, 2024 and December 31, 2023, respectively.

Jumlah-jumlah yang diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian sehubungan dengan imbalan pasti adalah sebagai berikut:

Amount recognized in the consolidated statements of profit or loss and other comprehensive income in respect of these benefits plans are as follows:

| | 30 September/September 30 (Sembilan Bulan/Nine months) | | |
|---|---|----------------------|---|
| | 2024 | 2023 | |
| Biaya jasa kini | 1.781.583.605 | 1.136.126.520 | Current service costs |
| Biaya bunga | - | 606.479.590 | Interest cost |
| Komponen biaya imbalan kerja yang diakui dalam laporan laba rugi | <u>1.781.583.605</u> | <u>1.742.606.110</u> | Components of employee benefit costs recognized in the profit or loss |
| Kerugian (keuntungan) aktuarial yang timbul dari: | | | Actuarial loss (gain) arising from: |
| Perubahan asumsi keuangan | - | (1.153.665.893) | Changes in financial assumptions |
| Penyesuaian pengalaman | - | 305.690.198 | Experience adjustments |
| Komponen penghasilan imbalan kerja yang diakui dalam penghasilan komprehensif lainnya | - | <u>(847.975.695)</u> | Components of defined income recognized in other comprehensive income |

Biaya jasa kini dan biaya bunga disajikan sebagai bagian dari "Beban umum dan administrasi" pada laba rugi konsolidasian (Catatan 25).

Current service costs and interest cost are presented as part of "General and administrative expenses" in the consolidated profit or loss (Note 25).

Pengukuran kembali liabilitas pasti bersih dimasukkan dalam penghasilan komprehensif lain.

The remeasurement of the net defined liability is included in other comprehensive income.

Pergerakan liabilitas imbalan kerja jangka panjang adalah sebagai berikut:

The movement of long-term employee benefits liabilities is as follows:

| | 30 September 2024/ <u>September 30, 2024</u> | 31 Desember 2023/ <u>December 31, 2023</u> | |
|----------------------------------|---|---|--------------------------------------|
| Saldo awal tahun | 11.833.427.993 | 10.927.560.169 | Balance at the beginning of the year |
| Beban imbalan kerja | 1.781.583.605 | 2.323.474.811 | Employee benefits expense |
| Penghasilan komprehensif lainnya | - | (1.130.634.260) | Other comprehensive income |
| Pembayaran manfaat | <u>(8.227.995)</u> | <u>(286.972.727)</u> | Benefit payments |
| Saldo akhir tahun | <u>13.606.783.603</u> | <u>11.833.427.993</u> | Balance at the end of the year |

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Asumsi-asumsi aktuarial utama yang digunakan dalam perhitungan imbalan kerja jangka panjang:

The principal actuarial assumptions used in valuation of the long-term employee benefits liability are as follows:

| | 30 September 2024/ September 30, 2024 | 31 Desember 2023/ December 31, 2023 | |
|-----------------------|--|--|--------------------|
| Tingkat diskonto | 6,8% | 6,8% | Discount rate |
| Tingkat kenaikan gaji | 3,0% | 3,0% | Salary growth rate |
| Tingkat kematian | TMI'19 | TMI'19 | Mortality rate |
| Usia pensiun | 56 | 56 | Retirement age |

27. Pajak Penghasilan

27. Income Tax

Beban pajak bersih Grup terdiri dari:

The net tax expense of the Group consists of the following:

| | 30 September/September 30 (Sembilan Bulan/Nine months) | | |
|-----------------|---|----------------------|--------------|
| | 2024 | 2023 | |
| Pajak kini | | | Current tax |
| Perusahaan | 2.800.212.800 | 3.548.692.400 | The Company |
| Entitas Anak | 695.015.669 | 376.175.551 | Subsidiaries |
| Pajak tangguhan | | | Deferred tax |
| Perusahaan | (396.876.696) | 51.446.913 | The Company |
| Entitas Anak | 61.318.842 | (23.910.292) | Subsidiaries |
| Jumlah | <u>3.159.670.615</u> | <u>3.952.404.572</u> | Total |

Pajak Kini

Current Tax

Rekonsiliasi antara laba sebelum pajak menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian dengan laba kena pajak adalah sebagai berikut:

A reconciliation between profit before tax per consolidated statements of profit or loss and other comprehensive income and taxable income is as follows:

| | 30 September/September 30 (Sembilan Bulan/Nine months) | | |
|--|---|-----------------------|--|
| | 2024 | 2023 | |
| Laba sebelum pajak menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian | 13.510.547.709 | 15.162.876.398 | Profit before tax per consolidated statements of profit or loss and other comprehensive income |
| Laba sebelum pajak Entitas Anak | <u>(780.494.986)</u> | <u>(722.760.060)</u> | Profit before tax of Subsidiaries |
| Laba sebelum pajak Perusahaan | <u>12.730.052.723</u> | <u>14.440.116.338</u> | Profit before tax the Company |
| Perbedaan temporer: | | | Temporary differences: |
| Cadangan kerugian penurunan nilai piutang usaha | 311.555.491 | 133.925.516 | Allowance for impairment of trade receivables |
| Beban imbalan kerja | 1.500.000.003 | 1.468.964.827 | Employee benefits expense |
| Perbedaan penyusutan antara komersial dan fiskal | (105.366.847) | (548.699.547) | Difference between commercial and fiscal depreciation |
| Perbedaan penyusutan aset hak-guna antara komersial dan fiskal | <u>1.386.376.903</u> | <u>-</u> | Difference between right-of-use asset commercial and fiscal depreciation |
| Subjumlah | <u>3.092.565.550</u> | <u>1.054.190.796</u> | Subtotal |

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| | 30 September/September 30 (Sembilan Bulan/Nine months) | | |
|---------------------------------|---|-----------------|-------------------------------------|
| | 2024 | 2023 | |
| Perbedaan tetap: | | | Permanent differences: |
| Beban pajak | 323.265.222 | 1.814.073.299 | Taxes |
| Sumbangan dan jamuan | 135.149.919 | 141.864.681 | Donation and entertainment |
| Penghasilan bunga | (1.213.559.888) | (1.397.769.736) | Interest income |
| Bagian laba bersih entitas anak | (2.391.887.141) | (1.141.984.683) | Share of net profit of subsidiaries |
| Lain-lain | 52.654.137 | 1.219.930.061 | Others |
| Subjumlah | (3.094.377.751) | 636.113.622 | Subtotal |
| Laba kena pajak | 12.728.240.522 | 16.130.420.756 | Taxable income |
| Laba kena pajak (pembulatan) | 12.728.240.000 | 16.130.420.000 | Taxable income (rounded) |

Perhitungan beban dan utang pajak adalah sebagai berikut:

The current tax expense and payable are computed as follows:

| | 30 September/September 30 (Sembilan Bulan/Nine months) | | |
|---|---|---------------|--|
| | 2024 | 2023 | |
| Beban pajak kini | 2.800.212.800 | 3.548.692.400 | Current tax expense |
| Dikurangi pembayaran pajak dimuka | | | Less prepaid income taxes |
| Pasal 22 | 1.082.251.725 | 412.564.000 | Article 22 |
| Pasal 23 | 1.018.235.167 | 461.484.375 | Article 23 |
| Pasal 25 | 2.554.767.709 | 898.627.562 | Article 25 |
| Subjumlah | 4.655.254.601 | 1.772.675.937 | Subtotal |
| Utang pajak kini (klaim pengembalian pajak) | (1.855.041.801) | 1.776.016.463 | Current tax payable (claim for tax refund) |

Pada tanggal 7 Oktober 2021, Dewan Perwakilan Rakyat Republik Indonesia mengesahkan Undang-Undang Harmonisasi Peraturan Perpajakan, yang antara lain menetapkan tarif pajak penghasilan badan sebesar 22% untuk tahun pajak 2022 dan seterusnya.

On October 7, 2021, the House of Representatives of the Republic of Indonesia passed the Law on the Harmonization of Tax Regulations, which stipulates a corporate income tax rate of 22% for the fiscal year 2022 onwards, among others.

Grup telah menerapkan penyesuaian atas tarif pajak yang berlaku dalam perhitungan pajak kininya.

The Group has adopted the amendments of those prevailing tax rates in the current tax computation.

Aset pajak tangguhan Grup pada tanggal 30 September 2024 dan 31 Desember 2023 telah dihitung dengan menggunakan tarif pajak yang diperkirakan berlaku pada saat direalisasi.

Deferred tax assets of the Group as of September 30, 2024 and December 31, 2023 have been calculated by taking into account tax rates expected to be prevailing at the time they are realized.

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Klaim Pengembalian Pajak

Rincian klaim pengembalian pajak merupakan kelebihan pembayaran pajak kini adalah sebagai berikut:

| | 30 September 2024/ <i>September 30, 2024</i> | 31 Desember 2023/ <i>December 31, 2023</i> | Tax Year |
|-------------|---|---|----------|
| Tahun Pajak | | | |
| 2024 | 2.577.443.644 | - | 2024 |
| 2023 | 798.608.383 | 798.608.383 | 2023 |
| 2022 | 432.923.962 | 432.923.962 | 2022 |
| Jumlah | <u>3.808.975.989</u> | <u>1.231.532.345</u> | Total |

Claims for Tax Refund

The detail of claims for tax refund represents an overpayment of current tax as follows:

Pajak Tangguhan

Rincian aset pajak tangguhan Grup adalah sebagai berikut:

Deferred Tax

The detail of the Group's deferred tax assets is as follows:

| | Dikreditkan (Dibebankan) ke/ <i>Credited (Charged) to</i> | | | 30 September 2024/ <i>September 30, 2024</i> | |
|--|--|-------------------------------------|---|---|---|
| | 1 Januari 2024/ <i>January 1, 2024</i> | Laba rugi/ <i>Profit or loss</i> | Rugi komprehensif lain/ <i>Other comprehensive loss</i> | | |
| Perusahaan | | | | | The Company |
| Aset pajak tangguhan: | | | | | Deferred tax assets: |
| Cadangan kerugian penurunan nilai piutang usaha | 461.714.608 | 68.542.208 | - | 530.256.816 | Allowances for impairment of trade accounts receivable |
| Liabilitas imbalan kerja | 2.377.954.775 | 328.189.841 | - | 2.706.144.616 | Employee benefits liability |
| Aset hak-guna | 786.853.250 | 168.984.918 | - | 955.838.168 | Right-of-use asset |
| Liabilitas pajak tangguhan: | | | | | Deferred tax liability: |
| Penyusutan aset tetap | (124.356.422) | (14.593.101) | - | (138.949.523) | Depreciation of property and equipment |
| Liabilitas sewa | (67.222.223) | (154.247.170) | - | (221.469.393) | Lease liabilities |
| Subjumlah | <u>3.434.943.988</u> | <u>396.876.696</u> | <u>-</u> | <u>3.831.820.684</u> | Subtotal |
| Entitas Anak | | | | | Subsidiaries |
| Aset pajak tangguhan: | | | | | Deferred tax assets: |
| Amortisasi aset takberwujud | 174.247.262 | 17.232.057 | - | 191.479.319 | Amortization of intangible assets |
| Cadangan kerugian penurunan nilai piutang usaha | 58.067.192 | 29.113.635 | - | 87.180.827 | Allowances for impairment of trade accounts receivable |
| Penyusutan aset tetap | 38.048.785 | 8.528.180 | - | 46.576.965 | Depreciation of property and equipment |
| Liabilitas imbalan kerja | 225.399.381 | 61.948.393 | - | 287.347.774 | Employee benefits liability |
| Aset hak-guna | 66.690.834 | 15.567.371 | - | 82.258.205 | Right-of-use asset |
| Liabilitas pajak tangguhan: | | | | | Deferred tax liability: |
| Liabilitas sewa | (115.927.090) | (193.708.478) | - | (309.635.568) | Lease liabilities |
| Subjumlah | <u>446.526.364</u> | <u>(61.318.842)</u> | <u>-</u> | <u>385.207.522</u> | Subtotal |
| Aset Pajak Tangguhan - Bersih | <u>3.881.470.352</u> | <u>335.557.854</u> | <u>-</u> | <u>4.217.028.206</u> | Deferred Tax Assets - Net |

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| | Dikreditkan (Dibebankan) ke/ Credited (Charged) to | | | 31 Desember 2023/ December 31, 2023 | |
|--|---|------------------------------|---|--|---|
| | 1 Januari 2023/ January 1, 2023 | Laba rugi/ Profit or loss | Rugi komprehensif lain/Other comprehensive loss | | |
| Perusahaan | | | | | The Company |
| Aset pajak tangguhan: | | | | | Deferred tax assets: |
| Cadangan kerugian penurunan nilai piutang usaha | 379.402.816 | 82.311.792 | - | 461.714.608 | Allowances for impairment of trade accounts receivable |
| Liabilitas imbalan kerja | 2.230.006.916 | 370.292.349 | (222.344.490) | 2.377.954.775 | Employee benefits liability |
| Aset hak-guna | 274.434.820 | 512.418.430 | - | 786.853.250 | Right-of-use asset |
| Liabilitas pajak tangguhan: | | | | | Deferred tax liability: |
| Penyusutan aset tetap | 131.320.271 | (255.676.693) | - | (124.356.422) | Depreciation of property and equipment |
| Liabilitas sewa | (290.031.183) | 222.808.960 | - | (67.222.223) | Lease liabilities |
| Subjumlah | <u>2.725.133.640</u> | <u>932.154.838</u> | <u>(222.344.490)</u> | <u>3.434.943.988</u> | Subtotal |
| Entitas Anak | | | | | Subsidiaries |
| Aset pajak tangguhan: | | | | | Deferred tax assets: |
| Rugi fiskal | 43.220.851 | (43.220.851) | - | - | Fiscal loss |
| Amortisasi aset takberwujud | 221.140.156 | (46.892.894) | - | 174.247.262 | Amortization of intangible assets |
| Cadangan kerugian penurunan nilai piutang usaha | 49.411.029 | 8.656.163 | - | 58.067.192 | Allowances for impairment of trade accounts receivable |
| Penyusutan aset tetap | 13.029.749 | 25.019.036 | - | 38.048.785 | Depreciation of property and equipment |
| Liabilitas imbalan kerja | 174.056.319 | 77.738.109 | (26.395.047) | 225.399.381 | Employee benefits liability |
| Aset hak-guna | 32.801.263 | 33.889.571 | - | 66.690.834 | Right-of-use asset |
| Liabilitas pajak tangguhan: | | | | | Deferred tax liability: |
| Liabilitas sewa | (2.575.602) | (113.351.488) | - | (115.927.090) | Lease liabilities |
| Subjumlah | <u>531.083.765</u> | <u>(58.162.354)</u> | <u>(26.395.047)</u> | <u>446.526.364</u> | Subtotal |
| Aset Pajak Tangguhan - Bersih | <u>3.256.217.405</u> | <u>873.992.484</u> | <u>(248.739.537)</u> | <u>3.881.470.352</u> | Deferred Tax Assets - Net |

28. Laba Per Saham

Perhitungan laba per saham dasar berdasarkan pada informasi berikut:

28. Earnings Per Share

The computation of basic earnings per share is based on the following information:

| | 30 September/September 30 (Sembilan Bulan/Nine months) | | |
|--|---|-----------------------|---|
| | 2024 | 2023 | |
| Laba tahun berjalan yang dapat diatribusikan kepada pemilik Entitas Induk | <u>10.326.716.618</u> | <u>10.839.977.025</u> | Profit for the year attributable to owners of the Parent Company |
| Jumlah rata-rata tertimbang saham biasa untuk perhitungan laba per saham | <u>2.466.666.667</u> | <u>2.000.000.000</u> | Weighted average number of ordinary shares for computing of earnings per share |
| Jumlah laba per saham dasar yang dapat diatribusikan kepada pemegang saham pemilik Entitas Induk | <u>4,19</u> | <u>5,42</u> | Total basic earnings per share attributable to the owners of the Parent Company |

29. Sifat dan Transaksi Hubungan Berelasi

Sifat Pihak Berelasi

Hendrik Yong dan Hermes Thamrin adalah Komisaris dan pemegang saham Perusahaan.

Transaksi Pihak-Pihak Berelasi

Dalam kegiatan usahanya, Grup melakukan transaksi tertentu dengan pihak-pihak berelasi, yang meliputi antara lain:

- Piutang lain-lain merupakan pinjaman sementara yang tidak dikenakan bunga dan tanpa jadwal pengembalian yang pasti.
- Perusahaan mendapatkan fasilitas pinjaman dari PT Bank Central Asia Tbk dengan jaminan berupa gudang milik Hendrik Yong.
- Perusahaan menyewa kantor yang berlokasi di Sentul dan Tangerang Selatan milik Hendrik Yong.
- Pada tahun 2024, Perusahaan membeli gedung yang berlokasi di Sentul milik Hendrik Yong.
- Jumlah gaji dan remunerasi personel manajemen kunci Perusahaan adalah sebesar Rp 5.552.206.154 dan Rp 6.641.396.730 masing-masing untuk periode-periode sembilan bulan yang berakhir 30 September 2024 dan 2023.
- Rincian transaksi dengan pihak-pihak berelasi adalah sebagai berikut:

29. Nature of Relationship and Transactions with Related Parties

Nature of Relationship

Hendrik Yong and Hermes Thamrin are Commissioner and shareholders of the Company.

Transactions with Related Parties

In the normal course of business, the Group entered into certain transactions with related parties involving the following:

- Other accounts receivable are temporary loans that do not bear interest and have no definite repayment schedule.
- The Company obtained a loan facility from PT Bank Central Asia Tbk with collateral in the form of a warehouse owned by Hendrik Yong.
- The Company rents offices located in Sentul and South Tangerang owned by Hendrik Yong.
- In 2024, the Company purchase building located in Sentul owned by Hendrik Yong.
- Total salaries and remuneration paid by the Company to key management personnel amounted to Rp 5,552,206,154 dan Rp 6,641,396,730 for the nine-month periods ended September 30, 2024 and 2023, respectively.
- The accounts involving transactions with related parties are as follows:

| Aset | Persentase terhadap Jumlah Aset/ Percentage to Total Assets | | | | Aset |
|-------------------|--|--|--|--|---------------------------|
| | 30 September 2024/ September 30, 2024 | 31 Desember 2023/ December 31, 2023 | 30 September 2024/ September 30, 2024 | 31 Desember 2023/ December 31, 2023 | |
| Piutang lain-lain | | | | | Other accounts receivable |
| Hendrik Yong | 870.000.000 | 2.800.000.000 | 0,42% | 1,99% | Hendrik Yong |
| Hermes Thamrin | 362.500.000 | 1.200.000.000 | 0,17% | 0,85% | Hermes Thamrin |
| Rondy Yunanda | 145.000.000 | - | 0,07% | - | Rondy Yunanda |
| Wincent Yunanda | 72.500.000 | - | 0,03% | - | Wincent Yunanda |
| Jumlah | 1.450.000.000 | 4.000.000.000 | 0,70% | 2,84% | Total |

| | 30 September 2024/ September 30, 2024 | | 30 September 2023/ September 30, 2023 | | Persentase terhadap Pendapatan Usaha/ Percentage to Operating Revenue | |
|-------------------------------------|--|-------------|--|--|--|--|
| | | | | | 30 September 2024/ September 30, 2024 | 30 September 2023/ September 30, 2023 |
| Beban administrasi dan umum | | | | | | |
| Sewa | | | | | | |
| Hendrik Yong | - | 107.407.408 | - | | - | 0,06% |
| General and administrative expenses | | | | | | |
| Rental | | | | | | |
| Hendrik Yong | | | | | | |

30. Tujuan dan Kebijakan Manajemen Risiko Keuangan

Aktivitas Grup terpengaruh berbagai risiko keuangan: risiko pasar (termasuk risiko mata uang asing dan risiko suku bunga), risiko kredit dan risiko likuiditas. Program manajemen risiko Grup secara keseluruhan difokuskan pada pasar keuangan yang tidak dapat diprediksi dan Grup berusaha untuk meminimalkan dampak yang berpotensi merugikan kinerja keuangan Grup.

Manajemen risiko merupakan tanggung jawab Direksi. Direksi bertugas menentukan prinsip dasar kebijakan manajemen risiko Grup secara keseluruhan serta kebijakan pada area tertentu seperti risiko mata uang asing, risiko kredit dan risiko likuiditas.

Risiko Pasar

a. Risiko Mata Uang Asing

Grup terpengaruh risiko nilai tukar mata uang asing yang timbul dari berbagai eksposur mata uang, terutama terhadap Dolar Amerika Serikat dan Ringgit Malaysia. Risiko nilai tukar mata uang asing timbul dari transaksi komersial yang akan diselesaikan di masa depan serta aset dan liabilitas yang diakui.

Manajemen telah menetapkan kebijakan yang mengharuskan entitas-entitas dalam Grup mengelola risiko nilai tukar mata uang asing terhadap mata uang fungsionalnya.

30. Financial Risk Management Objectives and Policies

The Group's activities are exposed to a variety of financial risks: market risk (including foreign currency risk and interest rate risk), credit risk and liquidity risk. The Group's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Group's financial performance.

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 foreign exchange risk, credit risk and liquidity risk.

Market Risk

a. Foreign Currency Risk

The Group is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the United States Dollar and Malaysian Ringgit. Foreign exchange risk arises from future settlement of commercial transactions and recognized assets and liabilities.

Management has established a policy that requires entities in the Group to manage the risk of foreign currency exchange against their functional currency.

Pada tanggal 30 September 2024 dan 31 Desember 2023, jika mata uang Rupiah melemah/menguat sebesar 10% terhadap Dolar Amerika Serikat dan Ringgit Malaysia dengan variabel lain konstan, laba sebelum pajak untuk tahun berjalan akan lebih tinggi/rendah masing-masing sebesar Rp 76.544.964 dan Rp 304.990.656 terutama sebagai akibat dari keuntungan (kerugian) selisih kurs atas penjabaran kas dan setara kas dan utang usaha dalam Dolar Amerika Serikat dan Ringgit Malaysia.

As of September 30, 2024 and December 31, 2023, if the Rupiah currency had weakened/ strengthened by 10% against the United States Dollar and Malaysian Ringgit with all other variables held constant, profit before tax for the years would have been higher/lower by Rp 76,544,964 and Rp 304,990,656, respectively, primarily as a result of gains (losses) on foreign exchange differences on the translation of cash and cash equivalents and trade accounts payable United States Dollars and Malaysian Ringgit.

Risiko Kredit

Risiko kredit dikelola berdasarkan kelompok, kecuali risiko kredit sehubungan dengan saldo piutang. Risiko kredit timbul dari bank dan setara kas dan risiko kredit yang timbul dari pelanggan, termasuk piutang yang belum dibayar. Bagian pengendalian risiko menilai kualitas kredit pelanggan dengan mempertimbangkan posisi keuangan, pengalaman masa lampau dan faktor lainnya.

Tidak ada pinjaman kepada pihak berelasi yang telah jatuh tempo namun tidak mengalami penurunan nilai.

Berikut adalah eksposur maksimum terhadap risiko kredit untuk komponen laporan posisi keuangan konsolidasian pada tanggal 30 September 2024 dan 31 Desember 2023:

| | 30 September 2024/ <i>September 30, 2024</i> | 31 Desember 2023/ <i>December 31, 2023</i> | |
|---|---|---|---|
| Kas dan setara kas | 12.827.925.714 | 8.193.111.024 | Cash and cash equivalents |
| Piutang usaha | 39.100.384.504 | 29.811.982.992 | Trade accounts receivable |
| Piutang lain-lain | 1.916.094.449 | 4.606.232.668 | Other accounts receivable |
| Aset kontrak | 10.479.936.325 | 3.075.170.482 | Contract assets |
| Jaminan dalam akun aset lancar lain-lain | 25.000.000 | 241.887.272 | Security deposits under other current assets |
| Jaminan | 195.900.000 | 217.746.512 | Security deposits |
| Jumlah | <u>64.545.240.992</u> | <u>46.146.130.950</u> | Total |

Risiko Likuiditas

Risiko likuiditas adalah risiko kerugian yang timbul karena Grup tidak memiliki arus kas yang cukup untuk memenuhi liabilitasnya.

Dalam pengelolaan risiko likuiditas, manajemen memantau dan menjaga jumlah kas dan setara kas yang dianggap memadai untuk membiayai operasional Grup dan untuk mengatasi dampak fluktuasi arus kas.

Credit Risk

Credit risk is managed by group, except for credit risk related to outstanding receivables. Credit risk arises from cash in banks and cash equivalents and credit risk arising from customers, including unpaid receivables. The risk control department assesses the credit quality of customers by considering financial position, past experience and other factors.

There are no loans to related parties that are past due but not impaired.

The table below shows the maximum exposure to credit risk for the component of the consolidated statements of financial position as of and September 30, 2024 and December 31, 2023:

Liquidity Risk

Liquidity risk is a risk arising when the cash flow position of the Group is not sufficient to cover the liabilities which become due.

In managing the liquidity risk, management monitors and maintains a level of cash and cash equivalents deemed adequate to finance the Group's operations and to mitigate the effects of fluctuation in cash flows.

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Manajemen juga melakukan evaluasi berkala atas proyeksi arus kas dan arus kas aktual, termasuk jadwal jatuh tempo utang, dan terus-menerus melakukan penelaahan pasar keuangan untuk mendapatkan sumber pendanaan yang optimal.

Management also regularly evaluates the projected and actual cash flows, including loan maturity profiles, and continuously assesses conditions in the financial markets for opportunities to obtain optimal funding sources.

Tabel di bawah ini menganalisa liabilitas keuangan Grup yang dikelompokkan berdasarkan periode yang tersisa sampai dengan tanggal jatuh tempo kontraktual. Jumlah yang diungkapkan dalam tabel merupakan arus kas kontraktual yang tidak didiskontokan:

The table below analyzes the Group's financial liabilities into relevant maturity groupings based on the remaining period to the contractual maturity date. The amounts disclosed in the table represent contractual undiscounted cash flows:

| | 30 September 2024/September 30, 2024 | | | | | | Nilai Tercatat/ As Reported |
|--|--------------------------------------|-------------------------|-------------------------|-------------------------|-----------------------|--------------------------------|--|
| | <= 1 Tahun/ <= 1 Year | 1-2 Tahun/ 1-2 Years | 3-5 Tahun/ 3-5 Years | > 5 Tahun/ > 5 Years | Jumlah/ Total | | |
| Liabilitas keuangan pada biaya perolehan diamortisasi | | | | | | | Financial liabilities at amortized cost |
| Utang bank jangka pendek | 8.151.951.946 | - | - | - | 8.151.951.946 | 8.151.951.946 | Short-term bank loans |
| Utang usaha | 8.702.577.697 | - | - | - | 8.702.577.697 | 8.702.577.697 | Trade accounts payable |
| Utang lain-lain | 2.082.141.112 | - | - | - | 2.082.141.112 | 2.082.141.112 | Other accounts payable |
| Beban akrual | 5.443.405.521 | - | - | - | 5.443.405.521 | 5.443.405.521 | Accrued expenses |
| Utang bank jangka panjang | 1.561.256.729 | - | - | - | 1.561.256.729 | 1.561.256.729 | Long-term bank loans |
| Liabilitas pembiayaan | | | | | | | Consumer financing liabilities |
| konsumen | 2.772.556.019 | 537.716.148 | 1.615.758.407 | - | 4.926.030.574 | 4.926.030.574 | |
| Liabilitas sewa | 1.541.111.111 | 165.000.000 | - | - | 1.706.111.111 | 1.571.942.397 | Lease liabilities |
| Jumlah | 30.255.000.135 | 702.716.148 | 1.615.758.407 | - | 32.573.474.690 | 32.439.305.976 | Total |
| | 31 Desember 2023/December 31, 2023 | | | | | | |
| | <= 1 Tahun/ <= 1 Year | 1-2 Tahun/ 1-2 Years | 3-5 Tahun/ 3-5 Years | > 5 Tahun/ > 5 Years | Jumlah/ Total | Nilai Tercatat/ As Reported | |
| Liabilitas keuangan pada biaya perolehan diamortisasi | | | | | | | Financial liabilities at amortized cost |
| Utang bank jangka pendek | 17.867.546.753 | - | - | - | 17.867.546.753 | 17.867.546.753 | Short-term bank loans |
| Utang usaha | 11.405.098.845 | - | - | - | 11.405.098.845 | 11.405.098.845 | Trade accounts payable |
| Utang lain-lain | 759.240.408 | - | - | - | 759.240.408 | 759.240.408 | Other accounts payable |
| Beban akrual | 7.466.970.465 | - | - | - | 7.466.970.465 | 7.466.970.465 | Accrued expenses |
| Utang bank jangka panjang | 1.468.439.511 | 1.182.821.189 | - | - | 2.651.260.700 | 2.651.260.700 | Long-term bank loans |
| Liabilitas pembiayaan | | | | | | | Consumer financing liabilities |
| konsumen | 2.517.678.929 | 2.112.865.842 | - | - | 4.630.544.771 | 4.630.544.771 | |
| Liabilitas sewa | 692.465.368 | - | - | - | 692.465.368 | 692.465.368 | Lease liabilities |
| Jumlah | 42.177.440.279 | 3.295.687.031 | - | - | 45.473.127.310 | 45.473.127.310 | Total |

31. Aset dan Liabilitas Moneter Bersih dalam Mata Uang Asing

31. Net Monetary Asset and Liability Denominated in Foreign Currencies

Tabel berikut mengungkapkan jumlah aset dan liabilitas moneter:

The following table shows monetary asset and liability:

| | 30 September/September 30 2024 | | | 31 Desember/December 31 2023 | | | |
|---------------------------------|---------------------------------------|-----------------------------------|----------------------|---------------------------------------|-----------------------------------|------------------------|---------------------------|
| | Mata Uang Asing/ Original currency | Ekuivalen Rp/ Equivalent in Rp | | Mata Uang Asing/ Original currency | Ekuivalen Rp/ Equivalent in Rp | | |
| Aset | | | | | | | Asset |
| Aset Lancar | | | | | | | Current Asset |
| Kas dan setara kas | USD | 6.268 | 99.361.291 | USD | 6.589 | 101.879.719 | Cash and cash equivalents |
| Liabilitas | | | | | | | Liability |
| Liabilitas Jangka Pendek | | | | | | | Current Liability |
| Utang usaha | MYR | 58.250 | 214.079.781 | MYR | 656.708 | 2.194.868.910 | Trade accounts payable |
| | USD | 42.987 | 650.731.151 | USD | 61.892 | 956.917.368 | |
| Liabilitas Bersih | | | (765.449.641) | | | (3.049.906.559) | Net Liability |

Pada tanggal 30 September 2024 dan 31 Desember 2023, kurs konversi yang digunakan Grup diungkapkan pada Catatan 2 atas laporan keuangan konsolidasian.

As of and September 30, 2024 and December 31, 2023, the conversion rates used by the Group are disclosed in Note 2 to consolidated financial statements.

32. Perjanjian Penting dan Ikatan

Pengembangan Aplikasi Tukang Bersih Indonesia

Pada tanggal 20 Juli 2020, PT Tukang Bersih Indonesia (TBI), entitas anak menandatangani perjanjian dengan PT Anilo Adikarya Sentosa, pihak ketiga, untuk melakukan kerja sama dalam waktu 42 (empat puluh dua) bulan dengan biaya sebesar Rp 996.000.000.

Ruang lingkup perjanjian adalah terkait pengembangan *platform* aplikasi Tukang Bersih Indonesia, penyiapan dan pelatihan *platform* aplikasi Tukang Bersih Indonesia, dukungan pemeliharaan selama 2 (dua) tahun pertama tanpa biaya dan dukungan pemeliharaan tahun ketiga dengan biaya tambahan sebesar Rp 149.400.000.

Pemberian Pinjaman

Pada tanggal 23 dan 24 Agustus 2023 Perusahaan memberikan pinjaman kepada Hendrik Yong dan Hermes Thamrin, pihak berelasi masing-masing sebesar Rp 2.800.000.000 dan Rp 1.200.000.000. Pinjaman ini tidak dikenakan bunga (Catatan 29). Pada tanggal 12 Januari 2024, Perusahaan telah menerima pelunasan piutang lain-lain dari pemegang saham.

32. Agreements and Commitments

Tukang Bersih Indonesia Application Development

On July 20, 2020, PT Tukang Bersih Indonesia (TBI), the subsidiary signed agreement with PT Anilo Adikarya Sentosa, third party, to cooperate within 42 (forty two) months at a cost of Rp 996,000,000.

The scope of the agreement is related to the development of the *Tukang Bersih Indonesia* application platform, preparation and training of the *Tukang Bersih Indonesia* application platform, maintenance support for the first 2 (two) years free of charge and third year maintenance support to pay an additional fee of Rp 149,400,000.

Provided Borrowing

On August 23 and 24, 2023, the Company provided loan to Hendrik Yong and Hermes Thamrin, related parties amounting to Rp 2,800,000,000 and Rp 1,200,000,000, respectively. This loan do not bear interest (Note 29). On January 12, 2024, the Company had received the full payment of other receivables from shareholders.

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33. Segmen Operasi

Segmen operasi dilaporkan sesuai dengan pelaporan internal kepada pembuat keputusan operasional, yang bertanggung jawab atas alokasi sumber daya ke masing-masing segmen yang dilaporkan serta menilai kinerja masing-masing segmen tersebut. Grup memiliki 3 (tiga) segmen yang dilaporkan meliputi jasa *hygiene*, jasa kebersihan dan pembasmi hama.

33. Operating Segment

Operating segments are reported in accordance with the internal reporting provided to the chief operating decision maker, which is responsible for allocating resources to the reportable segments and assesses its performance. The Group has 3 (three) reportable segments including hygiene services, sanitation services and pest control segments.

| | 30 September 2024/September 30, 2024 | | | | | |
|--|--|--|--|--------------------------------------|--|--|
| | Jasa <i>Hygiene</i> / <i>Hygiene Services</i> | Jasa Kebersihan/ <i>Sanitation Services</i> | Pembasmi Hama/ <i>Pest Control</i> | Eliminasi/ <i>Elimination</i> | Konsolidasian/ <i>Consolidated</i> | |
| <u>Laporan Laba Rugi dan Penghasilan</u> <u>Komprehensif Lain</u> <u>Konsolidasian</u> | | | | | | <u>Consolidated Statement of Profit or</u> <u>Loss and Other Comprehensive</u> <u>Income</u> |
| Pendapatan usaha Pendapatan usaha segmen | 122.672.360.595 | 77.230.716.433 | 24.006.126.275 | (700.882.112) | 223.208.321.191 | Operating revenues Segment operating revenues |
| Hasil segmen Laba kotor segmen | 63.867.526.458 | 5.947.485.811 | 11.090.676.525 | - | 80.905.688.794 | Segment results Segment gross profit |
| Laba (rugi) usaha Penghasilan (beban) lain-lain - bersih | 9.751.028.176 2.979.024.547 | (1.303.168.509) 2.282.020.147 | 2.339.365.671 (145.835.186) | - (2.391.887.137) | 10.787.225.338 2.723.322.371 | Operating profit (loss) Other income (expenses) - net |
| Laba (rugi) sebelum pajak Beban pajak - bersih | 12.730.052.723 (2.403.336.105) | 978.851.638 (355.210.565) | 2.193.530.485 (401.123.945) | (2.391.887.137) - | 13.510.547.709 (3.159.670.615) | Profit (loss) before tax Tax expense - net |
| Jumlah penghasilan (rugi) komprehensif | 10.326.716.618 | 623.641.073 | 1.792.406.540 | (2.391.887.137) | 10.350.877.094 | Total comprehensive income (loss) |
| Aset Aset segmen* | 192.777.245.518 | 26.332.781.873 | 14.047.059.516 | (29.635.641.665) | 203.521.445.242 | Assets Segment assets* |
| Liabilitas Liabilitas segmen** | 45.067.309.488 | 14.891.961.657 | 3.114.715.573 | (9.021.510.325) | 54.052.476.393 | Liabilities Segment liabilities** |
| *) tidak termasuk pajak dibayar di muka dan aset pajak tangguhan | | | | | | *) excluding prepaid tax and deferred tax assets |
| **) tidak termasuk utang pajak | | | | | | **) excluding taxes payable |
| | 30 September 2023/September 30, 2023 | | | | | |
| | Jasa <i>Hygiene</i> / <i>Hygiene Services</i> | Jasa Kebersihan/ <i>Sanitation Services</i> | Pembasmi Hama/ <i>Pest Control</i> | Eliminasi/ <i>Elimination</i> | Konsolidasian/ <i>Consolidated</i> | |
| <u>Laporan Laba Rugi dan Penghasilan</u> <u>Komprehensif Lain</u> <u>Konsolidasian</u> | | | | | | <u>Consolidated Statement of Profit or</u> <u>Loss and Other Comprehensive</u> <u>Income</u> |
| Pendapatan usaha Pendapatan usaha segmen | 110.932.945.245 | 45.797.680.978 | 14.383.390.255 | (510.660.964) | 170.603.355.514 | Operating revenues Segment operating revenues |
| Hasil segmen Laba kotor segmen | 61.221.365.983 | 3.610.290.189 | 6.430.244.043 | - | 71.261.900.215 | Segment results Segment gross profit |
| Laba (rugi) usaha Penghasilan (beban) lain-lain - bersih | 11.052.412.341 3.387.703.996 | (2.173.771.671) 2.451.568.228 | 1.631.566.443 (44.618.257) | - (1.141.984.682) | 10.510.207.113 4.652.669.285 | Operating profit (loss) Other income (expenses) - net |
| Laba sebelum pajak Beban pajak - bersih Penghasilan komprehensif lain | 14.440.116.337 (3.600.139.313) 647.516.753 | 277.796.557 (43.078.792) 40.744.162 | 1.586.948.186 (309.186.467) 29.442.668 | (1.141.984.682) - (56.282.541) | 15.162.876.398 (3.952.404.572) 661.421.042 | Profit before tax Tax expense - net Other comprehensive income |
| Jumlah penghasilan komprehensif | 11.487.493.777 | 275.461.927 | 1.307.204.387 | (1.198.267.223) | 11.871.892.868 | Total comprehensive income |
| | 31 Desember 2023/December 31, 2023 | | | | | |
| | Jasa <i>Hygiene</i> / <i>Hygiene Services</i> | Jasa Kebersihan/ <i>Sanitation Services</i> | Pembasmi Hama/ <i>Pest Control</i> | Eliminasi/ <i>Elimination</i> | Konsolidasian/ <i>Consolidated</i> | |
| Aset Aset segmen* | 109.792.901.781 | 18.504.908.468 | 8.348.548.801 | - | 136.646.359.050 | Assets Segment assets* |
| Liabilitas Liabilitas segmen** | 54.491.032.596 | 7.263.550.055 | 1.928.213.472 | - | 63.682.796.123 | Liabilities Segment liabilities** |
| *) tidak termasuk pajak dibayar di muka dan aset pajak tangguhan | | | | | | *) excluding prepaid tax and deferred tax assets |
| **) tidak termasuk utang pajak | | | | | | **) excluding taxes payable |

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34. Pengungkapan Tambahan Laporan Arus Kas Konsolidasian

Aktivitas investasi dan pendanaan Grup yang tidak mempengaruhi kas:

| | 30 September/September 30 (Sembilan Bulan/Nine months) | |
|--------------------------------|---|---------------|
| | 2024 | 2023 |
| Perolehan aset tetap melalui: | | |
| Liabilitas pembiayaan konsumen | 2.550.899.025 | 3.034.163.630 |
| Liabilitas sewa | 1.265.525.664 | 1.328.981.372 |

34. Supplemental Disclosures on Consolidated Statements of Cash Flows

The following are the noncash investing and financing activities of the Group:

| |
|---|
| Acquisitions of property and equipment through: |
| Consumer financing liabilities |
| Lease liabilities |

35. Rekonsiliasi Liabilitas Konsolidasian yang Timbul dari Aktivitas Pendanaan

Tabel berikut menjelaskan perubahan pada liabilitas Grup yang timbul dari aktivitas pendanaan, yang meliputi perubahan terkait kas dan nonkas:

| | 1 Januari 2024/ January 1, 2024 | Arus kas pendanaan/ Financing cash flows | Perubahan Nonkas/ Non-cash Changes Perubahan lainnya/ Other changes | 30 September 2024/ September 30, 2024 | |
|--|------------------------------------|---|--|--|---|
| Utang bank jangka pendek | 17.867.546.753 | (9.715.594.807) | - | 8.151.951.946 | Short-term bank loans |
| Utang bank jangka panjang | 2.651.260.700 | (1.090.003.971) | - | 1.561.256.729 | Long-term bank loans |
| Liabilitas sewa | 692.465.368 | (386.048.635) | 1.265.525.664 | 1.571.942.397 | Lease liabilities |
| Liabilitas pembiayaan konsumen | 4.630.544.771 | (2.255.413.222) | 2.550.899.025 | 4.926.030.574 | Consumer financing liabilities |
| Jumlah liabilitas dari aktivitas pendanaan | 25.841.817.592 | (13.447.060.635) | 3.816.424.689 | 16.211.181.646 | Total liabilities from financing activities |

35. Reconciliation of Consolidated Liabilities Arising from Financing Activities

The table below details changes in the Group's liabilities arising from financing activities, including both cash and non-cash changes:

| | 1 Januari 2023/ January 1, 2023 | Arus kas pendanaan/ Financing cash flows | Perubahan Nonkas/ Non-cash Changes Perubahan lainnya/ Other changes | 31 Desember 2023/ December 31, 2023 | |
|--|------------------------------------|---|--|--|---|
| Utang bank jangka pendek | 7.336.035.135 | 10.531.511.618 | - | 17.867.546.753 | Short-term bank loans |
| Liabilitas sewa | 1.616.614.719 | (1.635.365.937) | 711.216.586 | 692.465.368 | Lease liabilities |
| Utang bank jangka panjang | - | 2.651.260.700 | - | 2.651.260.700 | Long-term bank loans |
| Liabilitas pembiayaan konsumen | 4.368.192.459 | (3.143.800.395) | 3.406.152.707 | 4.630.544.771 | Consumer financing liabilities |
| Jumlah liabilitas dari aktivitas pendanaan | 13.320.842.313 | 8.403.605.986 | 4.117.369.293 | 25.841.817.592 | Total liabilities from financing activities |

36. Standar Akuntansi Keuangan Baru

Perubahan Pernyataan Standar Akuntansi Keuangan

Diterapkan pada tahun 2024

Penerapan standar akuntansi keuangan revisi berikut, yang berlaku efektif 1 Januari 2024, relevan bagi Grup namun tidak menyebabkan perubahan signifikan atas kebijakan akuntansi Grup dan tidak berdampak material terhadap jumlah-jumlah yang dilaporkan dalam laporan keuangan konsolidasian tahun berjalan maupun sebelumnya:

- Amendemen PSAK No. 1 tentang Penyajian Laporan Keuangan terkait klasifikasi liabilitas sebagai jangka pendek atau jangka Panjang;
- Amendemen PSAK No. 1 tentang Penyajian Laporan Keuangan terkait klasifikasi liabilitas jangka Panjang dengan kovenan; dan
- Amendemen PSAK No. 73 tentang Sewa terkait liabilitas sewa pada transaksi jual dan sewa-balik.

Mulai tanggal 1 Januari 2024, referensi terhadap masing-masing PSAK dan ISAK akan diubah sebagaimana diumumkan oleh DSAK-IAI.

36. New Financial Accounting Standards

Changes to Statements of Financial Accounting Standards

Adopted during 2024

The implementation of the following revised financial accounting standards, which are effective from January 1, 2024 and relevant for the Group, but did not result in substantial changes to the Group's accounting policies and had no material effect on the amounts reported in the current or prior year's consolidated financial statements:

- Amendment to PSAK No. 1 concerning Presentation of Financial Statements regarding classification of liabilities as current or non-current;
- Amendment to PSAK No. 1 concerning Presentation of Financial Statements insurance contract regarding long-term liabilities with the covenant; and
- Amendment to PSAK No. 73 concerning Leases regarding lease liabilities in sale-and-lease back transactions.

Starting January 1, 2024, references to each PSAK and ISAK will be changed as announced by DSAK-IAI.
