

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA/ *AND ITS SUBSIDIARIES***

**LAPORAN KEUANGAN KONSOLIDASIAN INTERIM  
PADA TANGGAL 31 MARET 2024 DAN  
PERIODE TIGA BULAN YANG BERAKHIR  
PADA TANGGAL TERSEBUT**

***INTERIM CONSOLIDATED FINANCIAL STATEMENTS  
AS OF MARCH 31, 2024 AND  
THREE-MONTH PERIOD THEN ENDED***

**SURAT PERNYATAAN DIREKSI  
TENTANG TANGGUNG JAWAB  
ATAS LAPORAN KEUANGAN KONSOLIDASIAN  
TANGGAL 31 MARET 2024  
SERTA UNTUK TAHUN YANG BERAKHIR  
PADA TANGGAL TERSEBUT  
PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA**

**DIRECTORS' STATEMENT LETTER  
REGARDING RESPONSIBILITY FOR  
THE CONSOLIDATED FINANCIAL STATEMENTS  
AS AT MARCH 31, 2024  
AND FOR THE YEAR THEN ENDED  
PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES**

Kami yang bertanda tangan dibawah ini:

*We, the undersigned:*

1. Nama/Name :  
Alamat kantor/Office address :

**Rudi Setiadi Tjahjono**  
PT Batavia Prosperindo Internasional Tbk  
Chase Plaza, lantai 12  
Jl. Jenderal Sudirman Kav. 21, Jakarta 12910  
Perumahan Green Mansion  
Jl. Green Diamon 3/56,  
Kedaung Kali Angke, Cengkareng, Jakarta 11710  
(021) 5200180  
Direktur Utama/President Director

Alamat domisili/Domicile address :

Nomor telepon/Phone number :  
Jabatan/Title :

2. Nama/Name :  
Alamat kantor/Office address :

**Luo Xude**  
PT Batavia Prosperindo Internasional Tbk  
Chase Plaza, lantai 12  
Jl. Jenderal Sudirman Kav. 21, Jakarta 12910  
Apartment The Belleza, Tower Albergo Lt. 31 Unit 8  
Jl. Letjen Soepeno No. 34 Arteri Permata Hijau  
Grogol Utara, Kebayoran Lama, Jakarta 12210  
(021) 5200180  
Direktur/Director

Alamat domisili/Domicile address :

Nomor telepon/Phone number :  
Jabatan/Title :

menyatakan bahwa:

*declare that:*

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian PT Batavia Prosperindo Internasional Tbk ("Entitas Induk") dan Entitas Anaknya;
2. Laporan keuangan konsolidasian Entitas Induk dan Entitas Anaknya telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
3. a. Semua informasi dalam laporan keuangan konsolidasian Entitas Induk dan Entitas Anaknya telah dimuat secara lengkap dan benar;  
b. Laporan keuangan konsolidasian Entitas Induk dan Entitas Anaknya tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;

1. *We are responsible for the preparation and presentation of the consolidated financial statements of PT Batavia Prosperindo Internasional Tbk (the "Parent Entity") and its Subsidiaries;*
2. *The consolidated financial statements of the Parent Entity and its Subsidiaries have been prepared and presented in accordance with Indonesian Financial Accounting Standards;*
3. a. *All information contained in the consolidated financial statements of the Parent Entity and its Subsidiaries has been presented completely and accurately;*  
b. *The consolidated financial statements of the Parent Entity and its Subsidiaries do not contain misleading material information or facts, and do not omit material information or facts;*

4. Kami bertanggung jawab atas sistem pengendalian internal Entitas Induk dan Entitas Anaknya.

4. *We are responsible for the internal control system of the Parent Entity and its Subsidiaries.*

Demikian pernyataan ini dibuat dengan sebenarnya.

*This statement letter is made truthfully.*

Jakarta, 26 April 2024/April 26, 2024  
PT Batavia Prosperindo Internasional Tbk



**Rudi Setiadi Tjahjono**  
Direktur Utama/President Director

**Luo Xude**  
Direktur/Director\*)

\*) Direktur yang membawahi bidang akuntansi dan keuangan/Director in charge of accounting and finance.

*The original consolidated financial statements included herein are in  
Indonesia language.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA**

***PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES***

**DAFTAR ISI**

***TABLE OF CONTENTS***

	<b>Halaman/ <i>Pages</i></b>	
<b>Surat Pernyataan Direksi</b>		<b><i>Director's Statement Letter</i></b>
Laporan Posisi Keuangan Konsolidasian	1 – 3	<i>Consolidated Statement of Financial Position</i>
Laporan Laba Rugi	4 – 5	<i>Consolidated Statement of Profit or Loss</i>
Laporan Perubahan Ekuitas Konsolidasian	6 – 7	<i>Consolidated Statement of Changes in Equity</i>
Laporan Arus Kas Konsolidasian	8 – 9	<i>Consolidated Statement of Cash Flows</i>
Catatan atas Laporan Keuangan Konsolidasian	10 – 243	<i>Notes to the Consolidated Financial Statements</i>

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

	Catatan/ Notes	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)	31 Desember/ December 31, 2023 (Diaudit/ Audited)	
<b>ASET</b>				<b>ASSETS</b>
Kas dan setara kas	5,30,42,43,45,47	280.456.058.715	361.428.478.152	Cash and cash equivalents
Portofolio efek	6,38a,42,43,45			Marketable securities
Pihak ketiga		702.211.195.950	668.551.927.667	Third parties
Pihak berelasi		221.461.421.761	251.612.549.551	Related parties
Piutang sewa operasi	7,42,43,45			Operating lease receivables
Pihak ketiga - neto		51.628.487.686	31.398.231.762	Third parties - net
Piutang nasabah	38,42,43,45			Receivables from customers
Pihak ketiga		8.573.741.484	8.709.939.343	Third parties
Pihak berelasi		26.101.769.926	27.831.686.930	Related parties
Piutang premi - neto	8,36,42,45,47	323.339.117.725	338.037.348.148	Premiums receivables - net
Piutang reasuransi	9,42,43,45,47	67.665.715.843	100.091.820.676	Due from reinsurance
Piutang lain-lain - pihak ketiga	42,45	18.200.076.331	15.304.817.853	Other receivables - third parties
Investasi pada entitas asosiasi		17.057.232.835	16.742.611.794	Investment in associate
Aset reasuransi	47			Reinsurance assets
Estimasi klaim retensi sendiri	14	504.603.038.901	359.653.006.407	Estimated own retention claims
Premi yang belum merupakan pendapatan	45	365.785.794.797	318.732.738.378	Unearned premiums
Pendapatan yang belum ditagih		1.618.497.439	13.102.843.847	Unbilled revenues
Uang muka dan beban dibayar di muka	10	154.895.829.582	94.329.907.070	Advance and prepaid expenses
Pajak dibayar dimuka		9.277.798.485	7.804.822.623	Prepaid taxes
Penyertaan saham		2.163.100.000	2.163.100.000	Investment in shares
Aset tetap - neto	11,45	1.619.568.479.018	1.493.089.861.951	Property and equipment - net
Properti investasi		7.391.000.000	7.391.000.000	Investment properties
Aset pajak tangguhan		16.311.365.929	16.305.779.521	Deferred tax assets
Aset lain-lain		44.211.634.262	30.009.501.512	Other assets
<b>TOTAL ASET</b>		<b>4.442.521.356.669</b>	<b>4.162.291.973.185</b>	<b>TOTAL ASSETS</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

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DAN ENTITAS ANAKNYA  
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<b>LIABILITAS DAN EKUITAS</b>				<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS</b>				<b>LIABILITIES</b>
Utang bank	12,42,43	549.473.621.664	503.828.623.170	Bank loans
Utang usaha jasa transportasi		23.594.320.000	-	Trade payables transportation
Utang nasabah	42,43,45	30.040.175.069	21.617.797.563	Payables to customers
Utang klaim				Claims payables
Pihak ketiga	13,42,43,45	31.141.393.605	68.667.534.884	Third parties
Liabilitas reasuransi	16,42			Reinsurance liabilities
Estimasi klaim retensi sendiri		558.535.112.858	407.023.291.959	Estimated own retention claims
Premi yang belum merupakan pendapatan		531.073.386.006	468.333.712.414	Unearned premiums
Utang reasuransi	16,43	280.380.110.960	297.468.174.885	Due to reinsurance
Utang koasuransi	42	8.142.475.397	6.051.199.999	Due to coinsurance
Utang komisi	17,42,43	46.312.665.233	52.812.146.360	Commissions payables
Utang lain-lain				Other payables
Pihak ketiga		71.042.542.521	62.381.836.346	Third parties
Beban akrual				Accrued expenses
Pihak ketiga	42	12.325.044.090	20.831.560.224	Third parties
Utang jaminan pelanggan	18	46.132.717.558	45.745.162.058	Customer security deposits
Liabilitas kontrak		27.562.692.409	275.519.844	Contract Liabilities
Utang pajak	19	12.920.844.637	15.005.298.243	Taxes payable
Liabilitas sewa	20	471.324.359.871	493.239.361.586	Lease liabilities
Liabilitas imbalan kerja	21	38.171.785.582	37.440.785.583	Employee benefits liabilities
Liabilitas pajak tangguhan		11.756.016.071	11.102.477.492	Deferred tax liabilities
<b>TOTAL LIABILITAS</b>		<b>2.749.929.263.531</b>	<b>2.511.824.482.610</b>	<b>TOTAL LIABILITIES</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
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LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
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AND ITS SUBSIDIARIES  
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FINANCIAL POSITION  
As at March 31, 2024  
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	Catatan/ Notes	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)	31 Desember/ December 31, 2023 (Diaudit/ Audited)	
<b>EKUITAS</b>				<b>EQUITY</b>
Ekuitas yang dapat diatribusikan kepada pemilik Entitas Induk				<i>Equity attributable to the Owners of the Parent Entity</i>
Modal saham - nilai nominal Rp 100 per saham				<i>Share capital - par value of Rp 100 per share</i>
Modal dasar - 1.750.000.000 saham	22			<i>Authorized capital - 1,750,000,000 shares</i>
Modal ditempatkan dan disetor penuh - 515.498.662 saham		51.549.866.200	51.549.866.200	<i>Issued and fully paid capital - 515,498,662</i>
Tambahkan modal disetor - neto Saham treasuri	23	39.024.486.889 (229.830.990.000)	39.024.486.889 (229.830.990.000)	<i>Additional paid-in capital - net Treasury shares</i>
Selisih atas transaksi dengan Kepentingan Non-pengendali		(55.045.350.931)	(55.045.350.931)	<i>Difference in value of Non-controlling Interests</i>
Cadangan lain-lain		(451.505.482)	(451.505.482)	<i>Other reserves</i>
Saldo laba	24			<i>Retained earnings</i>
Telah ditentukan penggunaannya		500.000.000	500.000.000	<i>Appropriated</i>
Belum ditentukan penggunaannya		1.509.137.932.509	1.476.508.144.829	<i>Unappropriated</i>
Penghasilan komprehensif lain		94.041.562.207	63.408.879.208	<i>Other comprehensive income</i>
Ekuitas yang dapat diatribusikan kepada pemilik Entitas Induk		1.408.926.001.393	1.345.663.530.713	<i>Equity attributable to the Owners of the Parent Entity</i>
Kepentingan Non-pengendali		283.666.091.745	304.803.959.862	<i>Non-controlling interests</i>
<b>TOTAL EKUITAS</b>		<b>1.692.592.093.138</b>	<b>1.650.467.490.575</b>	<b>TOTAL EQUITY</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>		<b>4.442.521.356.669</b>	<b>4.162.291.973.185</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

	Catatan / Notes	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)	31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)	
<b>PENDAPATAN</b>				<b>REVENUES</b>
Jasa manajemen investasi dan lainnya	26	94.887.760.665	111.031.324.321	<i>Investment management and other fees</i>
Pendapatan jasa transportasi	27,41	122.976.527.013	108.508.797.012	<i>Transportation service income</i>
Pendapatan keuangan - neto	29	4.117.052.740	6.509.771.872	<i>Finance income - net Gain on trading</i>
Laba perdagangan efek - neto		-	(33.836.986)	<i>of marketable securities - net</i>
Hasil <i>underwriting</i> - neto	28	27.293.514.122	19.613.008.793	<i>Underwriting income - net</i>
Pendapatan lain-lain - neto		9.625.373.029	(9.257.914.612)	<i>Other income - net</i>
<b>Total pendapatan</b>		<b>258.900.227.569</b>	<b>236.371.150.400</b>	<b>Total revenues</b>
<b>BEBAN USAHA</b>				<b>OPERATING EXPENSES</b>
Pemasaran	31	46.246.363.647	55.119.590.168	<i>Marketing expenses</i>
Gaji dan tunjangan		38.029.327.744	30.350.337.081	<i>Salaries and allowances</i>
Beban jasa transportasi	35	78.108.958.631	66.431.773.497	<i>Transportation service expenses</i>
Kuangan	33	19.409.359.051	19.899.974.833	<i>Finance expenses</i>
Umum dan administrasi	34	18.447.131.868	15.259.886.519	<i>General and administrative</i>
Kerugian penurunan nilai	36	1.200.000.000	1.200.000.000	<i>Impairment losses on receivables</i>
Penyusutan		2.645.758.477	1.852.801.812	<i>Depreciation</i>
<b>Total beban usaha</b>		<b>204.086.899.418</b>	<b>190.114.363.910</b>	<b>Total operating expenses</b>
Porsi rugi dari entitas Asosiasi		(882.815.879)	-	<i>Share of loss from Associate</i>
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>		<b>53.930.512.273</b>	<b>46.256.786.490</b>	<b>INCOME BEFORE INCOME TAX EXPENSE</b>
<b>BEBAN PAJAK PENGHASILAN</b>		<b>(10.719.920.795)</b>	<b>(14.463.750.248)</b>	<b>INCOME TAX EXPENSE</b>
<b>LABA NETO TAHUN BERJALAN</b>		<b>43.210.591.478</b>	<b>31.793.036.242</b>	<b>NET INCOME FOR THE YEAR</b>
Total penghasilan komprehensif lain		-	-	
<b>TOTAL LABA KOMPREHENSIF</b>		<b>43.210.591.478</b>	<b>31.793.036.242</b>	<b>TOTAL COMPREHENSIVE INCOME</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

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Tanggal 31 Maret 2024  
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INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

	Catatan / Notes	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)	31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)	
<b>Total laba neto tahun berjalan yang dapat diatribusikan kepada:</b>				<b>Total net income for the year attributable to:</b>
Pemilik Entitas Induk				<i>Owners of the Parent Entity</i>
Laba tahun berjalan dari operasi yang dilanjutkan		43.210.591.478	31.793.036.242	<i>Income for the year from continuing operations</i>
Laba tahun berjalan yang diatribusikan kepada pemilik Entitas Induk		32.629.787.680	22.060.175.299	<i>Income for the year attributable to Owners of the Parent Entity</i>
Kepentingan Non-pengendali		10.580.803.798	9.732.860.943	<i>Non-controlling Interests</i>
<b>Total</b>		<b>43.210.591.478</b>	<b>31.793.036.242</b>	<b>Total</b>
 <b>LABA NETO PER SAHAM DASAR YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK</b>				 <b>BASIC EARNINGS PER SHARE ATTRIBUTABLE TO THE OWNERS OF THE PARENT ENTITY</b>
Dasar				<i>Basic</i>
Dari operasi yang dilanjutkan		66,02	44,64	<i>From continuing operations</i>
<b>Total laba per saham dasar</b>		<b>66,02</b>	<b>44,64</b>	<b>Total basic earnings per share</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

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31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)													
Catatan/ Notes	Modal Saham/ Share Capital	Saham treasuri/ Treasury shares	Selisih atas Transaksi Dengan Kepentingan Non- pengendali/ Differences in Value of Transactions with Non- controlling Interests	Tambahannya Disetor - Neto Additional Paid - In Capital - Net	Cadangan Lain-lain/ Other Reserves	Saldo Laba (Defisit)/ Retained Earnings (Deficit)		Penghasilan Komprehensif Lain/ Other Comprehensive Income	Total Ekuitas - Neto Yang Dapat Distribusikan Kepada Pemilik Entitas Induk/ Total Equity - Net Attribute to the Owners of the Parent Entity	Kepentingan Non-Pengendali/ Non-Controlling Interest	Total Ekuitas Total Equity		
						Telah Ditetapkan Penggunaannya/ Appropriated	Belum Ditetapkan Penggunaannya/ Unappropriated						
Saldo 31 Desember 2023	51.549.866.200	(229.830.990.000)	(55.045.350.931)	39.024.486.889	(451.505.482)	500.000.000	1.476.508.144.829	63.408.879.208	1.345.663.530.713	304.803.959.862	1.650.467.490.575		Balance as at December 31, 2023
Dividen kas	-	-	-	-	-	-	-	-	-	(10.752.783.050)	(10.752.783.050)		Cash dividends
Pembentukan cadangan umum	-	-	-	-	-	-	-	-	-	-	-		Appropriation of general reserves
Perubahan transaksi pada Entitas Anak	-	-	-	-	-	-	-	-	-	-	-		Changes in transaction of Subsidiaries
Saham yang diperoleh dari pembelian kembali saham	-	-	-	-	-	-	-	-	-	-	-		Shares acquired from shares buyback
Efek dekonsolidasi Entitas Anak	-	-	-	-	-	-	-	-	-	-	-		Effect of deconsolidation of Subsidiary
Penambahan modal pada Entitas Anak oleh Kepentingan Non-pengendali	-	-	-	-	-	-	-	-	-	-	-		Additional capital to Subsidiaries from Non-controlling interest
Transfer cadangan revaluasi aset tetap yang dijual	-	-	-	-	-	-	-	-	-	-	-		Transfer of asset revaluation reserve of property and equipment sold
Efek pajak terkait transfer cadangan revaluasi aset tetap yang dijual	-	-	-	-	-	-	-	-	-	-	-		Related tax effect on transfer of revaluation reserve of vehicles sold
Laba neto tahun berjalan	-	-	-	-	-	-	32.629.787.680	-	32.629.787.680	10.580.803.798	43.210.591.478		Net income for the year
Penghasilan komprehensif lain	-	-	-	-	-	-	-	30.632.683.000	30.632.683.000	(20.965.888.865)	9.666.794.135		Other comprehensive income
Cadangan revaluasi aset tetap	-	-	-	-	-	-	-	-	-	-	-		Vehicles revaluation reserve
Penghasilan dari penjabaran laporan keuangan	-	-	-	-	-	-	-	-	-	-	-		Income on translation of financial statements
Keuntungan nilai wajar aset keuangan pada nilai wajar melalui penghasilan komprehensif lain	-	-	-	-	-	-	-	-	-	-	-		Unrealized fair value loss on financial assets at fair value through other comprehensive income
Efek pajak terkait	-	-	-	-	-	-	-	-	-	-	-		Related tax effect
<b>Total penghasilan komprehensif lain</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32.629.787.680</b>	<b>30.632.683.000</b>	<b>63.262.470.680</b>	<b>(10.385.085.067)</b>	<b>52.877.385.613</b>		<b>Total comprehensive income</b>
<b>Saldo 31 Maret 2024</b>	<b>51.549.866.200</b>	<b>(229.830.990.000)</b>	<b>(55.045.350.931)</b>	<b>39.024.486.889</b>	<b>(451.505.482)</b>	<b>500.000.000</b>	<b>1.509.137.932.509</b>	<b>94.041.562.208</b>	<b>1.408.926.001.393</b>	<b>283.666.091.745</b>	<b>1.692.592.093.138</b>		<b>Balance as at March 31, 2024</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

31 Desember/ December 31, 2023 (Diaudit/ Audited)												
Catatan/ Notes	Modal Saham/ Share Capital	Saham treasuri/ Treasury shares	Selisih atas Transaksi Dengan Kepentingan Non- pengendali/ Differences in Value of Transactions with Non- controlling Interests	Tambahkan Modal Disetor - Neto Additional Paid - In Capital - Net	Cadangan Lain-lain/ Other Reserves	Saldo Laba (Defisit)/ Retained Earnings (Deficit)		Penghasilan Komprehensif Lain/ Other Comprehensive Income	Total Ekuitas - Neto Yang Dapat Diatribusikan Kepada Pemilik Entitas Induk/ Total Equity - Net Attribute to the Owners of the Parent Entity	Kepentingan Non-Pengendali/ Non-Controlling Interest	Total Ekuitas Total Equity	
						Telah Ditentukan Penggunaannya/ Appropriated	Belum Ditentukan Penggunaannya/ Unappropriated					
Saldo 31 Desember 2022	51.549.866.200	(213.744.190.000)	(55.045.350.931)	39.893.944.246	(451.505.482)	325.000.000	1.422.571.356.880	121.433.507.926	1.366.532.628.839	105.153.556.875	1.471.686.185.714	Balance as at December 31, 2022
Dividen kas	-	-	-	-	-	-	-	-	-	(16.671.625.711)	(16.671.625.711)	Cash dividends from subsidiaries
Dividen kas Entitas Induk	-	-	-	-	-	-	(53.868.605.683)	-	(53.868.605.683)	-	(53.868.605.683)	Cash dividends of Parent Entity
Pembentukan cadangan umum	-	-	-	-	-	175.000.000	(175.000.000)	-	-	-	-	Appropriation of general reserves
Perubahan transaksi pada Entitas Anak	-	-	-	(869.457.357)	-	-	(6.399.356.449)	3.148.222.261	(4.120.591.545)	101.051.332.322	96.930.740.778	Changes in transaction of Subsidiaries
Saham yang diperoleh dari pembelian kembali saham	-	(16.086.800.000)	-	-	-	-	-	-	(16.086.800.000)	-	(16.086.800.000)	Shares acquired from shares buyback
Efek dekonsolidasi Entitas Anak	-	-	-	-	-	-	(9.019.348.833)	-	(9.019.348.833)	609.000.000	(8.410.348.833)	Effect of deconsolidation of Subsidiary
Penambahan modal pada Entitas Anak oleh Kepentingan Non-pengendali	-	-	-	-	-	-	-	-	-	86.113.476.843	86.113.476.843	Additional capital to Subsidiaries from Non-controlling interest
Transfer cadangan revaluasi aset tetap yang dijual	-	-	-	-	-	-	7.800.749.400	(7.800.749.400)	-	-	-	Transfer of asset revaluation reserve of property and equipment sold
Efek pajak terkait transfer cadangan revaluasi aset tetap yang dijual	-	-	-	-	-	-	-	1.818.810.399	1.818.810.399	1.022.960.101	2.841.770.500	Related tax effect on transfer of revaluation reserve of vehicles sold
Laba neto tahun berjalan	-	-	-	-	-	-	113.763.277.239	-	113.763.277.239	25.044.220.227	138.807.497.466	Net income for the year
Penghasilan komprehensif lain pengukuran kembali liabilitas imbalan kerja	-	-	-	-	-	-	2.352.656.763	-	2.352.656.763	394.479.947	2.747.136.709	Other comprehensive income reasurement of employee benefits liabilities
Cadangan revaluasi aset tetap	-	-	-	-	-	-	-	6.576.364.468	6.576.364.468	-	6.576.364.468	Vehicles revaluation reserve
Penghasilan dari penjabaran laporan keuangan	-	-	-	-	-	-	-	17.834.400.541	17.834.400.541	2.494.834.579	20.329.235.119	Income on translation of financial statements
Keuntungan nilai wajar aset keuangan pada nilai wajar melalui penghasilan komprehensif lain	-	-	-	-	-	-	-	(78.154.876.804)	(78.154.876.804)	(321.489.731)	(78.476.366.535)	Unrealized fair value loss on financial assets at fair value through other comprehensive income
Efek pajak terkait	-	-	-	-	-	-	(517.584.488)	(1.446.800.183)	(1.964.384.671)	(86.785.588)	(2.051.170.259)	Related tax effect
<b>Total penghasilan komprehensif lain</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115.598.349.514</b>	<b>(55.190.911.978)</b>	<b>60.407.437.536</b>	<b>27.525.259.433</b>	<b>87.932.696.968</b>	<b>Total comprehensive income</b>
<b>Saldo 31 Desember 2023</b>	<b>51.549.866.200</b>	<b>(229.830.990.000)</b>	<b>(55.045.350.931)</b>	<b>39.024.486.889</b>	<b>(451.505.482)</b>	<b>500.000.000</b>	<b>1.476.508.144.829</b>	<b>63.408.879.208</b>	<b>1.345.663.530.713</b>	<b>304.803.959.862</b>	<b>1.650.467.490.575</b>	<b>Balance as at December 31, 2023</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited )</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited )</b>	
<b>ARUS KAS DARI AKTIVITAS OPERASI</b>			<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>
Penerimaan premi	369.636.314.146	172.767.168.131	Premiums received
Penerimaan jasa manajemen dan lainnya	756.274.354	112.096.690.820	Receipts from investment management and other fees
Penerimaan atas pendapatan sewa operasi	129.950.440.455	120.955.507.187	Receipts from transportation service income
Penerimaan klaim reasuransi	87.790.050.262	72.195.614.741	Reinsurance claims received
Penerimaan komisi - neto	12.270.595.222	(1.019.635.258)	Proceeds from commissions - net
Penerimaan dari pendapatan keuangan	1.384.452.767	6.593.941.453	Receipts from finance income
Pembayaran kepada pemasok dan karyawan	(139.096.224.034)	(152.709.435.724)	Payment to suppliers and employees
Pembayaran premi reasuransi	(299.279.230.730)	(152.432.299.400)	Reinsurance premiums paid
Pembayaran klaim	(129.708.732.731)	(68.599.444.893)	Claims paid
Pembayaran untuk beban keuangan	(4.736.558.752)	(29.511.585.360)	Payment for finance expenses
Pembayaran pajak	(15.545.082.989)	(11.301.553.544)	Payment for taxes
Pembayaran kas untuk aktivitas operasi lainnya	(9.417.561.772)	12.911.332.884	Payment for other operating activities
<b>Arus kas neto yang diperoleh dari aktivitas operasi</b>	<b>4.004.736.198</b>	<b>81.946.301.037</b>	<b>Net cash provided by operating activities</b>
<b>ARUS KAS DARI AKTIVITAS INVESTASI</b>			<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>
Penerimaan (penempatan) dari portofolio efek	35.487.608.191	(111.094.390.472)	Proceeds from disposal of investment in subsidiary
Penerimaan dari pelepasan investasi pada entitas anak	-	431.831.400.398	Proceeds from sale of subsidiary, net of cash disposed
Penerimaan dari penjualan aset tetap	21.460.629.569	24.407.838.288	Proceeds from sale of property and equipment
Pencairan deposito berjangka	112.417.699.650	(126.942.433.935)	Withdrawals of time deposit
Perolehan aset tetap	(227.559.798.465)	(198.706.726.118)	Acquisition of property and equipment
Penerimaan (pembayaran) investasi lainnya	78.593.053.043	2.286.649.778	Proceeds (payment) other investment
<b>Arus kas neto yang diperoleh dari (digunakan untuk) aktivitas investasi</b>	<b>20.399.191.988</b>	<b>21.782.337.939</b>	<b>Net cash provided by (used in) investing activities</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited )</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited )</b>	
<b>ARUS KAS DARI</b>			<b>CASH FLOWS FROM</b>
<b>AKTIVITAS PENDANAAN</b>			<b>FINANCING ACTIVITIES</b>
Penerimaan utang bank	45.644.998.494	61.029.012.462	<i>Proceeds from bank loans</i>
Penerimaan pinjaman pihak ketiga	(3.507.555.000)	-	<i>Proceeds from third party loans</i>
Penerimaan dari penawaran umum terbatas	-	226.145.630.800	<i>Proceeds from limited public offering</i>
Penerimaan tambahan modal disetor	-	26.428.908.139	<i>Proceeds of additional paid-in capital</i>
Penempatan investasi	-	(135.682.046.806)	<i>Placement Investment</i>
Pembayaran pembelian kembali saham	-	(16.086.800.000)	<i>Payment of shares buyback</i>
Pembayaran pokok liabilitas sewa	(23.797.498.404)	(125.726.552.536)	<i>Payment of principal portion of lease liabilities</i>
Pembayaran dividen kas kepada Kepentingan Non-pengendali	-	(9.495.699.480)	<i>Payment of cash dividends from Non-controlling interest</i>
Pembayaran dividen kas	(10.752.783.050)	-	
Pembayaran beban emisi saham Entitas Anak	-	(1.208.555.030)	<i>Payment stock issuance cost of Subsidiary</i>
<b>Arus kas neto yang diperoleh dari (digunakan untuk) aktivitas pendanaan</b>	<b>7.587.162.040</b>	<b>25.403.897.549</b>	<b>Net cash provided by (used in) financing activities</b>
<b>KENAIKAN (PENURUNAN) NETO KAS DAN SETARA KAS</b>	<b>31.991.090.227</b>	<b>129.132.536.525</b>	<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>
<b>PENGARUH SELISIH KURS ATAS MATA UANG ASING</b>	<b>82.105.638</b>	<b>-</b>	<b>EFFECT OF FOREIGN CURRENCY EXCHANGE RATE CHANGES</b>
<b>KAS DAN SETARA KAS AWAL TAHUN</b>	<b>248.382.862.850</b>	<b>137.145.897.882</b>	<b>CASH AND CASH EQUIVALENTS BEGINNING OF YEAR</b>
<b>KAS DAN SETARA KAS AKHIR TAHUN</b>	<b>280.456.058.715</b>	<b>266.278.434.407</b>	<b>CASH AND CASH EQUIVALENTS END OF YEAR</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**1. UMUM**

**a. Pendirian Entitas Induk dan Informasi Umum**

PT Batavia Prosperindo Internasional Tbk (“Entitas Induk”), dahulu didirikan dengan nama PT Batavia Prosperindo Internasional di Jakarta berdasarkan Akta Notaris No. 78 tanggal 12 November 1998 yang dibuat di hadapan Irawan Soerodjo, S.H. M.Si., Notaris di Jakarta. Akta pendirian tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No.C-18678HT.01.01.TH.99 tanggal 10 November 1999 dan telah diumumkan dalam Berita Negara Republik Indonesia No. 65 tanggal 15 Agustus 2000, Tambahan No. 4522. Berdasarkan Pernyataan Keputusan Edaran Pemegang Saham pada tanggal 4 April 2014 yang diaktakan oleh Irawan Soerodjo, SH., M.Si. Notaris di Jakarta, dengan Akta Notaris No. 37 tanggal 4 April 2014, pemegang saham Entitas Induk menyetujui perubahan nama Entitas Induk menjadi PT Batavia Prosperindo Internasional Tbk. Perubahan tersebut telah memperoleh persetujuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-00471.40.20.2014 tanggal 15 April 2014 serta diumumkan dalam Berita Negara Republik Indonesia No. 104, Tambahan No. 72117 tanggal 30 Desember 2014.

Anggaran dasar Entitas Induk telah diubah dengan Akta Notaris No. 265 tanggal 30 April 2015 dari Dr. Irawan Soerodjo, S.H., M.Si., Notaris di Jakarta, dalam rangka perubahan Anggaran Dasar Entitas Induk untuk menyesuaikan dengan Peraturan Otoritas Jasa Keuangan (POJK) No. 32/POJK.04/2014 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka dan POJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik. Perubahan tersebut telah dilaporkan kepada Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat No. AHU-AHA.01.03-0931268 tertanggal 11 Mei 2015.

**I. GENERAL**

**a. The Parent Entity Establishment and General Information**

PT Batavia Prosperindo Internasional Tbk (the “Parent Entity”), was established under the name of PT Batavia Prosperindo Internasional in Jakarta based on Notarial Deed No. 78 dated November 12, 1998 of Irawan Soerodjo, S.H. M.Si., Notary in Jakarta. The Deed of Establishment was approved by the Ministry of Justice and Human Rights of the Republic of Indonesia in its Decision Letter No. C-18678HT.01.01.TH.99 dated November 10, 1999 and was published in the State Gazette No. 65 of the Republic of Indonesia dated August 15, 2000, Supplement No. 4522. Based on Circular Resolution of Shareholders dated April 4, 2014 as stated in Notarial Deed No. 37 dated April 4, 2014 by Irawan Soerodjo, SH., M.Si., Notary in Jakarta, the shareholders of the Parent Entity approved the change of the Parent Entity’s name become to PT Batavia Prosperindo Internasional Tbk. This amendment was approved by the Ministry of Justice and Human Rights of the Republic of Indonesia based on its Decision Letter No. AHU-00471.40.20.2014 dated April 15, 2014 and was published in State Gazette No. 104 of Republic of Indonesia, Supplement No 72117 dated December 30, 2014.

The Parent Entity’s Articles of Association have been amended through Notarial Deed No. 265 dated April 30, 2015 of Dr. Irawan Soerodjo, SH, M.Si., Notary in Jakarta, in order to change the Parent Entity’s Articles of Association to conform with Financial Services Authority Regulation (POJK) No. 32/POJK.04/2014 relating to Plan and Arrangement of General Meetings of Shareholders of Public Limited Companies and POJK No. 33/POJK.04/2014 regarding to the Directors and Board of Commissioners of Issuers or Public Company. Such amendment had been reported to Ministry of Law and Human Rights of the Republic of Indonesia based on Notification Letter No. AHU-AHA.01.03-0931268 dated May 11, 2015.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**1. UMUM (Lanjutan)**

**a. Pendirian Entitas Induk dan Informasi Umum (Lanjutan)**

Entitas Induk telah mengubah statusnya dari Perusahaan Non Penanaman Modal Asing menjadi Perusahaan Penanaman Modal Asing berdasarkan Surat Persetujuan untuk merubah status dari Non penanaman Modal Asing menjadi Penanaman Modal Asing dari Kepala Badan Penanaman Modal dan Pendayagunaan Kekayaan dan Usaha Daerah Provinsi DKI Jakarta No. 1/31/V/PMA/2002 tanggal 18 Maret 2002.

Sesuai dengan Pasal 3 Anggaran Dasar Entitas Induk, maksud dan tujuan pendirian Entitas Induk adalah dalam aktivitas konsultasi manajemen lainnya. Entitas Induk memulai kegiatan usahanya secara komersial pada tanggal 12 Mei 1999.

Kantor pusat Entitas Induk terletak di Gedung Chase Plaza, Lantai 12, Jl. Jenderal Sudirman Kav. 21, Jakarta Selatan.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, susunan Dewan Komisaris dan Direksi Entitas Induk berdasarkan Akta Notaris No. 5 tanggal 29 Juni 2022 dari Gatot Widodo, S.E., S.H., M.Kn., Notaris di Jakarta, adalah sebagai berikut:

**Dewan Komisaris**

Komisaris Utama	:	Irena Istary Iskandar
Komisaris Independen	:	Eveline
Komisaris	:	Rudy Johansen

**Direksi**

Direktur Utama	:	Rudi Setiadi Tjahjono
Direktur	:	Luo Xude

**1. GENERAL (Continued)**

**a. The Parent Entity Establishment and General Information (Continued)**

The Parent Entity has changed its status from a Non-Foreign Capital Investment Company into a Foreign Capital Investment Company based on the Approval Letter to change the status from a Non-Foreign Capital Investment Company into a Foreign Capital Investment Company, from the Head of Capital Investment and Assets Utilization and Operations from DKI Jakarta Regional Governance No. 1/31/V/PMA/2002 dated March 18, 2002.

In accordance with Article 3 of the Parent Entity's Articles of Association, the scope of its activities is to engage in other management consulting services. The Parent Entity started its commercial operations on May 12, 1999.

The Parent Entity's head office is located at Chase Plaza, 12th Floor, Jenderal Sudirman Street Kav. 21, South Jakarta.

As at March 31, 2024 and December 31, 2023, the members of the Parent Entity's Boards of Commissioners and Directors which are appointed, based on Notarial Deed No. 5 dated June 29, 2022 made by Gatot Widodo, S.E., S.H., M.Kn., Notary in Jakarta, are as follows:

**Board of Commissioners**

	:	President Commissioner
	:	Independent Commissioner
	:	Commissioner

**Board of Directors**

	:	President Director
	:	Director

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**1. UMUM (Lanjutan)**

**a. Pendirian Entitas Induk dan Informasi Umum (Lanjutan)**

Susunan Komite Audit dan Manajemen Risiko Entitas Induk pada tanggal 31 Maret 2024 dan 31 Desember 2023 adalah sebagai berikut:

Ketua	:	Eveline	:	Head
Anggota	:	Agus Angkoso	:	Member
Anggota	:	Eddy Silalahi	:	Member

Berdasarkan Peraturan Otoritas Jasa Keuangan (POJK) Nomor 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal, Entitas Induk telah menyusun Piagam Internal Audit sejak tanggal 9 Januari 2010 dan telah membentuk Divisi Internal Audit sejak tanggal 7 Desember 2009, berdasarkan Surat Penunjukkan Anggota Audit Internal Perusahaan.

Ketua Unit Audit Internal Entitas Induk pada tanggal 31 Maret 2024 dan 31 Desember 2023, berdasarkan Surat Keputusan Direksi tentang penggantian ketua unit Audit Internal tanggal 8 Desember 2023 adalah Fransisca Sinta Nugraheni.

Berdasarkan Surat Keputusan Direksi Entitas Induk No. 001/BPI-DIR/VIII/2021 tanggal 19 Agustus 2021, Entitas Induk mengangkat Jenny Sutio sebagai Sekretaris Perusahaan menggantikan Kamal.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, total karyawan tetap Entitas Induk dan Entitas Anaknya (secara bersama disebut "Grup") memiliki gabungan masing-masing sebanyak 380 karyawan tetap.

**1. GENERAL (Continued)**

**a. The Parent Entity Establishment and General Information (Continued)**

The composition of the Audit and Risk Management Committee as at March 31, 2024 and December 31, 2023 are as follows:

Eveline	:	Head
Agus Angkoso	:	Member
Eddy Silalahi	:	Member

Based on the Financial Services Authority Regulation (POJK) Number 56/POJK.04/2015 regarding the Establishment and Guidelines for the Arrangement of an Internal Audit Unit Charter, the Parent Entity has prepared an Internal Audit Charter since January 9, 2010 and has established an Internal Audit Division since December 7, 2009, based on the Letter of Appointment of the Company's Internal Audit Member.

The Head of Internal Audit Unit of the Parent Entity as at March 31, 2024 and December 31, 2023, based on the Appointment Letter of the Parent Entity's Internal Audit Unit Head dated December 8, 2023 is Fransisca Sinta Nugraheni.

Based on the Decree of the Board of Directors of the Parent Entity No. 001/BPI-DIR/VIII/2021 dated 19 August 2021, the Parent Entity appointed Jenny Sutio as Corporate Secretary to replace Kamal.

As at March 31, 2024 and December 31, 2023, the Parent Entity and its Subsidiaries (collectively referred to as the "Group") have a combined total of 380 permanent employees, respectively.



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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

***PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)***

**1. UMUM (Lanjutan)**

**a. Pendirian Entitas Induk dan Informasi Umum (Lanjutan)**

Entitas induk langsung dari Entitas Induk adalah Malacca Trust Pte. Ltd., sedangkan entitas induk utama dari Entitas Induk adalah Star Malacca Pte. Ltd., yang keduanya didirikan dan berdomisili di Singapura.

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian ini, sesuai dengan Standar Akuntansi Keuangan di Indonesia, yang diselesaikan dan disetujui untuk diterbitkan oleh Direksi Perusahaan pada tanggal 26 April 2024.

**b. Penawaran Saham Umum Perusahaan dan Aksi Korporasi Lainnya**

Pada tanggal 27 Juni 2014, Entitas Induk memperoleh pernyataan efektif dari Otoritas Jasa Keuangan (OJK) berdasarkan Surat No. S-310/D.04/2014 untuk melakukan Penawaran Umum Perdana Saham kepada masyarakat sejumlah 150.000.000 lembar Saham Biasa Atas Nama yang berasal dari saham baru dari portepel dan divestasi saham pendiri masing-masing 75.000.000 lembar saham dengan nilai nominal Rp 100 per saham dan harga penawaran Rp 500 per saham. Pada tanggal 8 Juli 2014, Entitas Induk telah mencatatkan seluruh sahamnya di Bursa Efek Indonesia.

**1. GENERAL (Continued)**

**a. *The Parent Entity Establishment and General Information (Continued)***

*The Parent Entity's immediate parent company is Malacca Trust Pte. Ltd., and its ultimate parent company is Star Malacca Pte. Ltd., both are incorporated and domiciled in Singapore.*

*Management is responsible for the preparation and fair presentation of these consolidated financial statements, in accordance with Indonesian Financial Accounting Standards, which were completed and authorized for issuance by the Company's Directors on April 26, 2024.*

**b. *Public Offering of the Company's Shares and Other Corporate Actions***

*On June 27, 2014, the Parent Entity obtained effective statement letter from the Financial Services Authority (OJK) No. S-310/D.04/2014 to undertake an Initial Public Offering of 150,000,000 Ordinary Shares coming from new shares of unsubscribed shares and divestment of founder's shares each amounting to 75,000,000 shares, with par value of Rp 100 per share, and offering price of Rp 500 per share. On July 8, 2014, the Parent Entity has listed all its shares in Indonesia Stock Exchange.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**1. UMUM (Lanjutan)**

**b. Penawaran Saham Umum Perusahaan dan Aksi Korporasi Lainnya (Lanjutan)**

Sesuai dengan Akta Berita Acara Rapat Umum Pemegang Saham Luar Biasa No. 243 pada tanggal 31 Juli 2019 dari Christina Dwi Utami, S.H., M.Hum., M.Kn., Notaris di Jakarta, pemegang saham menyetujui Penambahan Modal Tanpa Memberikan Hak Memesan Efek Terlebih Dahulu (PMTMETD) sebanyak-banyaknya 48.213.762 dengan nilai nominal Rp 100 per saham dan harga pelaksanaan Rp 6.500 per saham, yang diambil seluruhnya oleh PT Batavia Prosperindo Makmur. Penyetoran saham baru dilakukan dengan *inbreng*, yaitu berupa 659.767.280 saham PT Batavia Prosperindo Finance Tbk.

Pada tanggal 24 Mei 2019, Entitas Induk telah memperoleh persetujuan pencatatan dari Bursa Efek Indonesia melalui surat No. S-02983/BEI.PP2/05-2019.

Berdasarkan Berita Acara Rapat Umum Pemegang Saham Luar Biasa yang diaktakan dalam Akta No. 52 tanggal 4 Maret 2021 oleh Christina Dwi Utami, S.H., M.Hum., M.Kn., Notaris di Jakarta Barat, para pemegang saham Entitas Induk menyetujui untuk melakukan pembelian kembali saham Entitas Induk sesuai dengan Peraturan Otoritas Jasa Keuangan No. 30/POJK.04/2017 tentang Pembelian Kembali Saham yang Dikeluarkan oleh Perusahaan Terbuka.

**1. GENERAL (Continued)**

**b. Public Offering of the Company's Shares and Other Corporate Actions (Continued)**

*In accordance with Deed of Extraordinary Shareholders Meeting No. 243 dated July 31, 2019 of Christina Dwi Utami, S.H., M.Hum., M.Kn., Notary in Jakarta, the shareholders of the Parent Entity approved the Capital Increase with Pre-emptive Rights (PMTMETD) with maximum of 48,213,762 shares with par value of Rp 100 per share and offering price of Rp 6,500 per share, which were all acquired by PT Batavia Prosperindo Makmur. Capital investment carried out through inbreng, consists of 659,767,280 shares of PT Batavia Prosperindo Finance Tbk.*

*On May 24, 2019, the Parent Entity has obtained the registration approval from Indonesia Stock Exchange through its letter No. S-02983/BEI.PP2/05-2019.*

*Based on the Minutes Deed of Extraordinary General Meeting of Shareholder as notarized by Notarial Deed No. 52 dated March 4, 2021 made by Christina Dwi Utami, SH, MHum., M.Kn., Notary in West Jakarta, the Parent Entity agree to buyback the Parent Entity's shares in accordance with Financial Services Authority Regulation No. 30/POJK.04/2017 regarding the Share Buyback of Shares Issued by Public Companies.*

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**1. UMUM (Lanjutan)**

**1. GENERAL (Continued)**

**c. Struktur Grup**

**c. The Group Structure**

Rincian entitas anak Grup pada akhir 31 Maret 2024 dan 31 Desember 2023 adalah sebagai berikut:

Details of the Group's subsidiary at March 31, 2024 and December 31, 2023 of the reporting period are as follows:

Entitas anak/ subsidiary	Domisili/ Domicile	Jenis usaha/ Nature of business	Persentase kepemilikan efektif/ Effective percentage of ownership		Tahun operasi komersial/ Start of commercial operations	Jumlah aset/ Total assets (dalam Jutaan Rupiah/ in Millions of Rupiah)	
			31 Mar 2024	31 Des 2023		31 Mar 2024	31 Des 2023
<b><u>Dimiliki langsung oleh Entitas Induk/ Held directly by the Parent Entity</u></b>							
PT Batavia Prosperindo Aset Manajemen (BPAM)	Jakarta	Manajer Investasi/ Investment Management	82,08%	82,08%	1996	178.038	224.566
PT Batavia Prosperindo Sekuritas (BPS)	Jakarta	Perantara Pedagang Efek dan Penjamin Emisi Efek/ Security Brokerage and Underwriting	99,99%	99,99%	1999	3.707	3.738
PT Batavia Prosperindo Trans Tbk (BPT)	Jakarta	Jasa Transportasi/ Transportation Service	65,77%	65,77%	2015	1.601.121	1.528.540
PT Malacca Trust Wuwungan Insurance Tbk (MTWI)	Jakarta	Asuransi Umum/ General Insurance	86,86%	86,86%	1953	1.814.881	1.627.393
Batavia Prosperindo Pte., Ltd.,	Singapura	Jasa Konsultasi Manajemen/ Consultant Management Services	100%	1	2023	424.974	411.288
<b><u>Dimiliki melalui MTWI/ Held through MTWI</u></b>							
PT Batavia Prosperindo Properti (BPP)	Jakarta	Properti / Property	99,99%	99,99%	2015	8.597	8.647
<b><u>Dimiliki melalui BPT/ Held through BPT</u></b>							
PT Batavia Prosperindo Ecotrans (BPE)	Tangerang Selatan	Jasa Transportasi/ Transportation Service	99,00%	0,99	2023	137,41	137,56
<b><u>Dimiliki melalui BPD/ Held through BPD</u></b>							
Strait Pristine Resources Pte. Ltd	Singapura	Jasa Konsultasi Manajemen/ Consultant Management Services	50,00%	0,5	2023	150.809	150.749
<b><u>Dimiliki melalui SPRL/ Held through SPRL</u></b>							
Sweet Green Singapore Pte. Ltd	Singapura	Agribisnis/ Agribusiness	83,89%	0,8389	2023	158.198	166.664
<b><u>Dimiliki melalui SGS/ Held through SGS</u></b>							
Sweet Green Indonesia	Jakarta	Agribisnis/ Agribusiness	99,99%	0,9999	2022	216.094	206.454

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**1. UMUM (Lanjutan)**

**c. Struktur Grup (Lanjutan)**

PT Batavia Prosperindo Aset Manajemen  
(BPAM)

Entitas Induk memiliki secara langsung 82,08% saham BPAM, Entitas Anak, yang bergerak dalam bidang manajer investasi. BPAM, Entitas Anak, berdomisili di Jakarta dan mulai beroperasi komersial pada tahun 1996.

Berdasarkan keputusan direksi BPAM, Entitas Anak, pada tanggal 23 Juli 2018, penjualan saham milik Alexander Sri Agung, Direktur BPAM, Entitas Anak, sebanyak 3.899 saham atau setara dengan Rp 1.949.500.000 telah disetujui dan dicatat sebagai *treasury shares*.

Berdasarkan akta Notaris No. 18 tanggal 29 September 2020, yang dibuat Notaris Yoke Reinata, S.H., M.Kn., Notaris di Tangerang, BPAM, Entitas Anak, menjual 1.462 saham treasury kepada Rinaldi Lukita Handaya seharga Rp 1.648.733.345 dan 975 saham treasury kepada Prihatmo Hari Mulyanto seharga Rp 1.099.531.471, atau total senilai Rp 2.748.264.816, sehingga kepemilikan Entitas Induk pada BPAM menjadi sebesar 83,33%.

Berdasarkan akta Notaris No. 07 tanggal 14 Juli 2021, yang dibuat Notaris Yoke Reinata, S.H., M.Kn., Notaris di Tangerang, PT Batavia Prosperindo Aset Manajemen, Entitas Anak, menjual 1.462 saham treasury kepada semua pemegang saham dengan total senilai Rp 1.815.178.585, dimana Entitas Induk mengambil bagian sebesar 1.218 saham senilai Rp 1.512.234.963, sehingga kepemilikan Entitas Induk pada BPAM, Entitas Anak, menjadi sebesar 83,33%.

**1. GENERAL (Continued)**

**c. The Group Structure (Continued)**

PT Batavia Prosperindo Aset Manajemen  
(BPAM)

The Parent Entity has direct ownership of 82.08% in BPAM, Subsidiary, which is engaged in investment manager. BPAM, Subsidiary, is domiciled in Jakarta and started its commercial operations in 1996.

Based on the decision of the director of BPAM, Subsidiary, on July 23, 2018, the sale of shares owned by Alexander Sri Agung, Director of BPAM, Subsidiary, amounted to 3,899 shares or equivalent to Rp 1,949,500,000 had been approved and recorded as *treasury shares*.

Based on Notarial Deed No. 18 dated September 29, 2020 of Yoke Reinata, S.H., M.Kn., Notary in Tangerang, BPAM, Subsidiary, sold 1,462 treasury shares to Rinaldi Lukita Handaya for Rp 1,648,733,345 and 975 treasury shares to Prihatmo Hari Mulyanto for Rp 1,099,531,471, or a total amount of Rp 2,748,264,816, hence the Parent Entity's ownership in BPAM became 83.33%.

As stated in Notarial Deed No. 07 dated July 14, 2021 of Yoke Reinata, S.H., M.Kn., Notary in Tangerang, PT Batavia Prosperindo Aset Manajemen, Subsidiary, sold 1,462 treasury shares to all shareholders, or a total amount of Rp 1,815,178,585, which the Parent Entity subscribes for 1,218 shares worth Rp 1,512,234,963, hence the Parent Entity's ownership in BPAM became 83.33%.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**1. UMUM (Lanjutan)**

**c. Struktur Grup (Lanjutan)**

PT Batavia Prosperindo Sekuritas (BPS)

Entitas Induk memiliki secara langsung 99,99% saham BPS, Entitas Anak, yang bergerak sebagai perantara perdagangan efek dan penjamin emisi efek. BPS, Entitas Anak, berdomisili di Jakarta dan mulai beroperasi komersial pada tahun 1999.

Berdasarkan Akta Notaris Lady Ita Larosa Boru Simanihuruk, S.H., No. 1 pada tanggal 1 September 2015, pemegang saham BPS, Entitas Anak, menyetujui pengurangan modal ditempatkan dan disetor dari sebesar Rp 118.858.600.000 menjadi sebesar Rp 80.000.000.000, sehingga saham Entitas Induk semula Rp 118.858.500.000 menjadi sebesar Rp 79.999.900.000. Akta tersebut telah disahkan oleh Menteri Kehakiman Republik Indonesia melalui Surat Keputusan No. AHU-0945165.AH.01.02. Tahun 2015 tanggal 3 November 2015.

Berdasarkan Akta Notaris Yuli Rizki Anggorowati S.H., M.Kn., No. 9 pada tanggal 24 Juni 2022, pemegang saham BPS, Entitas Anak, menyetujui pengurangan modal ditempatkan dan disetor dari sebesar Rp 80.000.000.000 menjadi sebesar Rp 9.000.000.000, sehingga saham Entitas Induk semula Rp 79.999.900.000 menjadi sebesar Rp 8.999.900.000. Akta tersebut telah disahkan oleh Menteri Kehakiman Republik Indonesia melalui Surat Keputusan No. AHU-0054789.AH.01.02. TAHUN.2022 tanggal 31 Juli 2022.

PT Batavia Prosperindo Trans Tbk (BPT)

Entitas Induk memiliki secara langsung 65,77% saham BPT, Entitas Anak, yang bergerak sebagai penyewaan dan sewa guna usaha tanpa hak opsi mobil, bus, truk dan sejenisnya, konsultasi transportasi dan angkutan sewa. BPT, Entitas Anak, berdomisili di Jakarta dan mulai beroperasi komersial pada tahun 2015.

**1. GENERAL (Continued)**

**c. The Group Structure (Continued)**

PT Batavia Prosperindo Sekuritas (BPS)

The Parent Entity has direct ownership of 99.99% in BPS, Subsidiary, which is engaged in securities brokerage and underwriting of securities. BPS, Subsidiary, is domiciled in Jakarta and started its commercial operations in 1999.

Based on Notarial Deed No. 1 of Lady Ita Larosa Boru Simanihuruk, S.H., dated September 1, 2015, BPS's, Subsidiary, shareholders approved the decrease in issued and paid in capital from Rp 118,858,600,000 to Rp 80,000,000,000, so the shares of the Parent Entity changed from Rp 118,858,500,000 to Rp 79,999,900,000. The deed was approved by the Ministry of Law and Human Rights of the Republic of Indonesia in its Decision Letter No. AHU-0945165.AH.01.02. Tahun 2015 dated November 3, 2015.

Based on Notarial Deed No. 9 of Yuli Rizki Anggorowati S.H., M.Kn., dated June 24, 2022, BPS's, Subsidiary, shareholders approved the decrease in issued and paid in capital from Rp 80,000,000,000 to Rp 9,000,000,000, so the shares of the Parent Entity changed from Rp 79,999,900,000 to Rp 8,999,900,000. The deed was approved by the Ministry of Law and Human Rights of the Republic of Indonesia in its Decision Letter No. AHU-0054789.AH.01.02.TAHUN.2022 dated July 31, 2022.

PT Batavia Prosperindo Trans Tbk (BPT)

The Parent Entity has direct ownership of 65.77% in BPT, Subsidiary, which is engaged in rental and lease without purchase options for car, bus, truck and the similar, transportation consultation and rental transportation. BPT, Subsidiary, is domiciled in Jakarta and started its commercial operations in 2015.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**1. UMUM (Lanjutan)**

**c. Struktur Grup (Lanjutan)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Lanjutan)

Berdasarkan Perjanjian Jual Beli Saham Entitas Induk dan PT Batavia Prosperindo Makmur (BPM) dan Malacca Trust Pte Ltd (MTL) tertanggal 17 Juni 2019, Entitas Induk menerima pengalihan dari BPM atas 502.141.000 saham BPT, Entitas Anak, senilai Rp 35.149.870.000 dan dari MTL atas 223.500.000 saham BPT, Entitas Anak, senilai Rp 15.645.000.000. Kepemilikan Entitas Induk pada BPT menjadi 74,70%, sehingga BPT, Entitas Anak, dikonsolidasi oleh Entitas Induk.

Pada tahun 2020, Entitas Induk membeli saham BPT, Entitas Anak, dengan total 10.000.000 saham senilai Rp 950.408.500, yang meningkatkan kepemilikan Entitas Induk terhadap BPT menjadi 75,34%.

Pada tahun 2021, Entitas Induk menjual saham BPT, Entitas Anak, sejumlah 6.119.900 saham senilai Rp 444.090.818 dengan harga jual sebesar Rp 2.303.114.700 sehingga kepemilikan Grup di BPT, Entitas Anak, pada tanggal 31 Desember 2021 menjadi sebesar 74,95%.

Pada tahun 2022, Entitas Induk menjual saham BPT, Entitas Anak, sejumlah 26.350.000 saham senilai Rp 1.912.088.930 dengan harga jual sebesar Rp 10.540.000.000 sehingga kepemilikan Grup di BPT, Entitas Anak, pada tanggal 31 Desember 2022 menjadi sebesar 73,25%.

**I. GENERAL (Continued)**

**c. The Group Structure (Continued)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Continued)

Based on Share Sale and Purchase Agreement of Parent Entity and PT Batavia Prosperindo Makmur (BPM) and Malacca Trust Pte Ltd (MTL) dated June 17, 2019, Parent Entity received transfer of shares from BPM of 502,141,000 of BPT, Subsidiary, shares amounting to Rp 35,149,870,000 and from MTL of 223,500,000 shares amounting to Rp 15,645,000,000. Parent Entity's ownership in BPT, Subsidiary, became 74.70%, hence BPT, Subsidiary, was consolidated by Parent Entity.

In 2020, the Parent Entity purchased additional shares in BPT, Subsidiary, with a total of 10,000,000 shares amounting to Rp 950,408,500, causing the Parent Entity's ownership on BPT, Subsidiary, to become 75.34%.

In 2021, the Parent Entity sold BPT, Subsidiary, shares of 6,119,900 shares amounting to Rp 444,090,818 with selling price of Rp 2,303,114,700, therefore the Group's ownership in BPT, Subsidiary, as at December 31, 2021 became 74.95%.

In 2022, the Parent Entity sold BPT, Subsidiary, shares of 26,350,000 shares amounting to Rp 1,912,088,930 with selling price of Rp 10,540,000,000, therefore the Group's ownership in BPT, Subsidiary, as at December 31, 2022 became 73.25%.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**1. UMUM (Lanjutan)**

**c. Struktur Grup (Lanjutan)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Lanjutan)

Pada tanggal 11 Januari 2023, BPT, Entitas Anak, melakukan penawaran Umum Terbatas (PUT) I kepada pemegang saham dalam rangka penerbitan Hak Memesan Efek Terlebih Dahulu (HMETD) atas 1.984.000.000 lembar saham dengan nilai nominal Rp 100 per saham. Di mana setiap pemegang saham yang memiliki 25 saham lama mempunyai 32 HMETD, setiap 1 HMETD memberikan hak kepada pemegangnya untuk membeli saham baru dengan harga pelaksanaan Rp 100 yang harus dibayar penuh pada saat mengajukan pesanan pelaksanaan HMETD.

Berdasarkan pengumuman PT Bursa Efek Indonesia No. S-00594/BEI.PP2/01-2023 tanggal 17 Januari 2023, jumlah saham yang telah dikeluarkan dalam rangka PUT I adalah sebesar 1.984.000.000 saham, sehingga jumlah saham yang dicatatkan di Bursa Efek Indonesia adalah sebanyak 3.534.000.000 saham dengan jumlah nilai sebesar Rp 353.400.000.000. Sehubungan dengan PUT I, sampai dengan tanggal 28 Februari 2023, BPT, Entitas Anak, telah menerima sebesar Rp 198.400.000.000 dari pemegang saham BPT, Entitas Anak. Dana dari hasil PUT I digunakan untuk pembayaran liabilitas sewa, perbaikan kendaraan dan pembelian kendaraan baru.

Sehubungan kejadian di atas, kepemilikan Entitas Induk pada BPT, Entitas Anak, menjadi sebesar 65,77%.

**1. GENERAL (Continued)**

**c. The Group Structure (Continued)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Continued)

On January 11, 2023, BPT, Subsidiary, conducted a Limited Public Offering (PUT) I through pre-emptive rights (HMETD) of 1,984,000,000 shares with par value of Rp 100 per share. Every shareholder who owns 25 old shares owned 32 rights, in which every 1 HMETD entitles the holder to purchase 1 new share with the offering price Rp 100 per share that should be paid in full at the time of ordering the execution of HMETD.

Based on the announcement of PT Bursa Efek Indonesia No. S-00594/BEI.PP2/01-2023 dated January 17, 2023, the total of the BPT's, Subsidiary, shares issued related to PUT I amounted to 1,984,000,000 shares, therefore, the total of the shares listed in the Indonesia Stock Exchange amounted to 3,534,000,000 shares equivalent to Rp 353,400,000,000 in relation with this PUT I until December 31, 2022, BPT, Subsidiary, has received Rp198,400,000,000 from the BPT's, Subsidiary, shareholders. The results of PUT I were used for repayment of lease liabilities, vehicle repair and acquisition of new vehicle.

In connection with the above-mentioned, the Parent Entity's ownership in BPT, Subsidiary, became 65.77%.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**1. UMUM (Lanjutan)**

**c. Struktur Grup (Lanjutan)**

PT Batavia Prosperity Ecotrans

Perusahaan memiliki secara langsung 99,00% saham BPE, entitas anak, yang bergerak sebagai penyewaan dan sewa guna usaha tanpa hak opsi alat transportasi darat bukan kendaraan bermotor roda empat atau lebih. BPE, entitas anak, berdomisili di Tangerang Selatan dan belum beroperasi komersial pada tanggal 30 Desember 2023.

PT Malacca Trust Wuwungan Insurance Tbk (MTWI)

Entitas Induk memiliki secara efektif 86,86% saham MTWI, Entitas Anak, yang bergerak dalam bidang asuransi umum. MTWI, Entitas Anak, berdomisili di Jakarta dan mulai beroperasi komersial pada tahun 1953.

Pada tanggal 31 Desember 2018, WFI, Entitas Anak, memiliki penyertaan pada MTWI, Entitas Anak sebesar 241.938.250 saham atau setara dengan 15,86% kepemilikan saham MTWI, Entitas Anak.

Sejak bulan September sampai dengan November 2019, Entitas Induk membeli saham MTWI, Entitas Anak, sejumlah 293.256.000 saham dengan nilai total Rp 18.282.673.750. Sehingga kepemilikan Entitas Induk pada MTWI, Entitas Anak, menjadi sebesar 31,01%.

Sejak bulan Januari sampai dengan Juni 2020, Entitas Induk membeli saham MTWI, Entitas Anak, sejumlah 81.357.175 saham dengan nilai total Rp 4.606.777.500. Sehingga kepemilikan Entitas Induk pada, MTWI, Entitas Anak, menjadi sebesar 40,41%.

**I. GENERAL (Continued)**

**c. The Group Structure (Continued)**

PT Batavia Prosperity Ecotrans

The Company has direct ownership of 99.00% in BPE, a subsidiary, which is engaged in rental and lease without purchase options for landed transportation of motorized vehicle without four or more wheels. BPE, a subsidiary, is domiciled in South Tangerang and not started its commercial operations as at December 30, 2023.

PT Malacca Trust Wuwungan Insurance Tbk (MTWI)

The Parent Entity has effective ownership of 86.86% in MTWI, Subsidiary, which is engaged in general insurance. MTWI, Subsidiary, is domiciled in Jakarta and started its commercial operations in 1953.

As at December 31, 2018, WFI, Subsidiary, has ownership in MTWI, Subsidiary, amounting to 241,938,250 shares or equal to 15.86% of MTWI, Subsidiary share ownership.

From September to November 2019, the Parent Entity bought 293,256,000 shares of MTWI, Subsidiary, with aggregate amount of Rp 18,282,673,750. Therefore, the Parent Entity's ownership in MTWI, Subsidiary became 31.01%.

From January to June 2020, the Parent Entity bought 81,357,175 shares of MTWI, Subsidiary, with aggregate amount of Rp 4,606,777,500. Therefore the Parent Entity's ownership in MTWI, Subsidiary, became 40.41%.



**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**1. UMUM (Lanjutan)**

**c. Struktur Grup (Lanjutan)**

PT Malacca Trust Wuwungan Insurance Tbk  
(MTWI) (Lanjutan)

Pada tanggal 21 Juli 2020, Entitas Induk membeli saham MTWI, Entitas Anak, sejumlah 672.873.783 saham dari PT Batavia Prima Investama dengan harga Rp 33.643.724.150, sehingga total kepemilikan Entitas Induk pada MTWI, Entitas Anak, menjadi sebesar 80,44%.

Sehubungan dengan penjualan saham MTWI, Entitas Anak, pada tahun 2021, akumulasi kepemilikan Entitas Induk pada MTWI, Entitas Anak, menjadi sebesar 80,42%.

Pada tanggal 16 Desember 2022, MTWI, Entitas Anak, memperoleh pernyataan efektif dari Otoritas Jasa Keuangan (OJK) untuk melakukan Penawaran Umum Terbatas (PUT) I kepada pemegang saham dalam rangka penerbitan Hak Memesan Efek Terlebih Dahulu (HMETD) atas 1.389.667.523 lembar saham dengan nilai nominal Rp 100 per saham. Di mana setiap pemegang saham yang memiliki 12 saham lama mempunyai 11 HMETD, setiap 1 HMETD memberikan hak kepada pemegangnya untuk membeli saham baru dengan harga pelaksanaan Rp 100 yang harus dibayar penuh pada saat mengajukan pesanan pelaksanaan HMETD yang rencananya akan digunakan seluruhnya untuk modal kerja.

**I. GENERAL (Continued)**

**c. The Group Structure (Continued)**

PT Malacca Trust Wuwungan Insurance Tbk  
(MTWI) (Continued)

On July 21, 2020, MTWI, Subsidiary bought 672,873,783 shares from PT Batavia Prima Investama with purchase price of Rp 33,643,724,150, therefore the Parent Entity's total ownership in MTWI, Subsidiary, became 80.44%.

In connection with the sale of shares of MTWI, Subsidiary, in 2021, the accumulated of the Parent Entity's ownership in MTWI, Subsidiary, became 80.42%.

On December 16, 2022, MTWI, Subsidiary, conducted a Limited Public Offering (PUT) I through pre-emptive rights (HMETD) of 1,389,667,523 shares with par value of Rp 100 per share. Every shareholder who owns 12 old shares owned 11 rights, in which every 1 HMETD entitles the holder to purchase 1 new share with the offering price of Rp 100 per share that should be paid in full at the time of ordering the execution of HMETD were planned to utilized for working capital.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**1. UMUM (Lanjutan)**

**c. Struktur Grup (Lanjutan)**

PT Malacca Trust Wuwungan Insurance Tbk  
(MTWI) (Lanjutan)

Sampai dengan tanggal 31 Desember 2022, MTWI, Entitas Anak, telah mencatatkan 1.121.211.215 lembar saham atau sebesar Rp 112.121.121.500 dari pelaksanaan PUT I, sehingga jumlah saham yang dicatatkan di Bursa Efek Indonesia adalah sebanyak 2.647.030.331 lembar saham atau sebesar Rp 264.703.033.100. Dana yang diperoleh MTWI, Entitas Anak, dari hasil PUT I sampai dengan tanggal 31 Desember 2022 adalah sebesar Rp 112.121.121.500, serta beban emisi yang dikeluarkan Entitas Induk adalah sebesar Rp 1.381.433.376. Pada bulan Januari 2023, MTWI, Entitas Anak, menerima sisa dana dari PUT I.

Pada tahun 2022, Entitas Induk menjual saham MTWI, Entitas Anak, sejumlah 241.938.250 saham senilai Rp 3.608.194.565 dengan harga jual sebesar Rp 10.577.831.559.

Sehubungan kejadian di atas, kepemilikan Entitas Induk pada MTWI, Entitas Anak, menjadi sebesar 88,57%.

Sehubungan dengan Penawaran Umum Terbatas (PUT) I, pada bulan Januari 2023 MTWI, Entitas Anak, telah menerima sebesar Rp 27.745.630.800 dari pemegang saham MTWI, Entitas Anak, sehingga seluruh saham ditempatkan dan disetor penuh adalah sebanyak 2.647.030.331 saham atau sebesar Rp 264.703.033.100. sehingga total kepemilikan Entitas Induk pada MTWI, Entitas Anak, menjadi sebesar 86,86%.

**I. GENERAL (Continued)**

**c. The Group Structure (Continued)**

PT Malacca Trust Wuwungan Insurance Tbk  
(MTWI) (Continued)

Until December 31, 2022 from conducting PUT I, MTWI, Subsidiary, listed 1,121,211,215 shares or equivalent to Rp 112,121,121,500, therefore, the total of the shares listed in the Indonesia Stock Exchange amounted to 2,647,030,331 shares or equivalent to Rp 264,703,033,100. Proceeds received by MTWI, Subsidiary, from PUT I, as at December 31, 2022 amounted to Rp 112,121,121,500 and share issuance cost paid by MTWI, Subsidiary, amounted to Rp 1,381,433,376. In January 2023, MTWI, Subsidiary, received the remaining funds from PUT I.

In 2022, the Parent Entity sold MTWI, Subsidiary, shares of 241,938,250 shares amounting to Rp 3,608,194,565 with selling price of Rp 10,577,831,559.

In connection with the above-mentioned, the Parent Entity's ownership in MTWI, Subsidiary, became 88.57%.

In relation with Limited Public Offering (PUT) I, on January MTWI, Subsidiary, has received Rp 27,745,630,800 from MTWI's, Subsidiary, shareholders, so that all share issued and fully paid become 2,647,030,331 shares or amounted to Rp 264,703,033,100 therefore the Parent Entity's total ownership in MTWI, Subsidiary, became 86.86%.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**1. UMUM (Lanjutan)**

**c. Struktur Grup (Lanjutan)**

PT Batavia Prosperindo Properti (BPP)

Entitas Induk memiliki kepemilikan efektif sebesar 80,41% pada BPP, yang bergerak pada bidang jasa yang meliputi jasa konsultasi pengelolaan aset, jasa perantara sewa ruko, gedung dan bangunan lainnya serta usaha-usaha di bidang jasa kecuali jasa dalam bidang hukum dan pajak. BPP berdomisili di Jakarta dan mulai beroperasi komersial pada tahun 2015.

Berdasarkan Akta Notaris No. 9 tanggal 20 Oktober 2017, oleh Yoke Reinata, SH., Mkn., Notaris di Tangerang, salah satu pemegang saham BPP menyetujui pengalihan seluruh saham kepada MTWI, Entitas Anak, sebanyak 129.999 lembar saham atau setara dengan 99,99% kepemilikan, bernilai nominal Rp 50.000 per lembar. MTWI, Entitas Anak, membeli saham dengan harga beli Rp 6.500.000.000.

Selisih antara harga beli saham dan nilai buku sebesar Rp 258.678.436 merupakan selisih transaksi kombinasi bisnis entitas sepengendali, dan dicatat sebagai bagian dari "Tambahkan modal disetor" pada laporan perubahan ekuitas konsolidasian.

Batavia Prosperindo Ptd., Ltd., (BPD)

Entitas Induk memiliki secara langsung 100% saham BPD, Entitas Anak, yang bergerak sebagai perusahaan induk lainnya dan jasa konsultasi manajemen. BPD, Entitas Anak, berdomisili di Singapura dan mulai beroperasi komersial pada tahun 2023.

Pada tanggal 6 Januari 2023, Entitas Induk melakukan investasi BPD, Entitas Anak, sejumlah 100 saham dengan nilai total Rp 1.163.841 dengan kepemilikan sebesar 100%.

**1. GENERAL (Continued)**

**c. The Group Structure (Continued)**

PT Batavia Prosperindo Properti (BPP)

The Parent Entity has an effective ownership of 80.41% in BPP, which is engaged in asset management consultation, building rental brokerage service and other services except for law and taxation. BPP, Subsidiary, started its commercial operation in 2015.

Based on Notarial Deed No. 9 dated October 20, 2017 of Yoke Reinata, SH., Mkn., Notary in Tangerang, one of the shareholders of BPP agreed to transfer its ownership to MTWI, Subsidiary, amounting to 129,999 shares or equivalent to 99.99% ownership, with a nominal price of Rp 50,000 per share. MTWI, Subsidiary, acquired the shares for a purchase price of Rp 6,500,000,000.

The difference between the purchase price and the book value amounting to Rp 258,678,436 represents the difference from business combination transaction between entities under common control, and is recorded as part of "Additional paid-in capital" in the consolidated statement of changes in equity.

Batavia Prosperindo Ptd., Ltd., (BPD)

The Parent Entity has direct ownership of 100% in BPD, Subsidiary, which is engaged as other holding company and consultant management services. BPD, Subsidiary, is domiciled in Singapore and started its commercial operations in 2023.

On January 6, 2023, the Parent Entity invested 100 shares of BPD, Subsidiary, with aggregate amount of Rp 1.163.841 or equivalent to 100% ownership.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**1. UMUM (Lanjutan)**

**c. Struktur Grup (Lanjutan)**

Batavia Prosperindo Ptd., Ltd., (BPD)  
(Lanjutan)

Pada tanggal 2 Mei 2023, Entitas Induk melakukan penambahan investasi BPD, Entitas Anak, sejumlah USD 26.241.465 dengan kepemilikan sebesar 100%.

Strait Pristine Resources Pte Ltd

Entitas Induk memiliki kepemilikan efektif 50% saham SPRL, Entitas Anak berdomisili di Singapura dan bergerak dibidang jasa konsultasi manajemen.

Pada tanggal 2 Oktober 2023 dan 31 Oktober 2023, Entitas Anak (BPD) melakukan investasi SPRL, masing-masing sebesar SGD 5.000 dan SGD 6.395.000,-, sehingga total investasi sebesar SGD 6.400.000 dengan kepemilikan sebesar 50%.

Sweet Green Singapore Pte Ltd

Entitas Induk memiliki kepemilikan efektif 41,95% saham SGS, Entitas Anak, berdomisili di Singapura dan bergerak dalam bidang penanaman sayuran dan buah-buahan (hidroponik).

Pada tanggal 2 November 2023, Entitas Anak (SPRL) melakukan investasi SGS, dengan total investasi sebesar SGD 12.164.503 dengan kepemilikan sebesar 83,89%.

PT Sweet Green Indonesia

Entitas Induk memiliki kepemilikan efektif 41,94% saham SGI, Entitas Anak, berdomisili di Jakarta dan bergerak di bidang *greenhouse* agrikultur pada perkebunan melon.

Pada tanggal 31 Desember 2023, Entitas Anak (SGS) melakukan investasi SGI, dengan total investasi sebesar SGD 13.653.774,88 dengan kepemilikan sebesar 99,99%.

**I. GENERAL (Continued)**

**c. The Group Structure (Continued)**

Batavia Prosperindo Ptd., Ltd., (BPD)  
(Continued)

On May 2, 2023, the Parent Entity invested 100 shares of BPD, Subsidiary, with aggregate amount of USD 26,241,465 or equivalent to 100% ownership.

Strait Pristine Resources Pte Ltd

The Parent Entity has effective ownership of 50% in SPRL, Subsidiary Entity, which is domiciled in Singapore and engaged consultant management service.

On October 2, 2023 and October 31, 2023 the Subsidiary Entity (BPD) invested in SPRL, each amount amount of SGD 5,000 and SGD 6,395,000, thus the total investment in Arto is SGD 6,400,000 or equivalent to 50% ownership.

Sweet Green Singapore Pte Ltd

The Parent Entity has effective ownership of 41.95% in SGS, Associate Entity, which is domiciled in Singapore and engaged in planting of vegetables and fruits (hydroponics).

On November 2, 2023 the Subsidiary Entity (SPRL) invested in the total investment is SGD 612,164,503 or equivalent to 83,89% ownership.

PT Sweet Green Indonesia

The Parent Entity has effective ownership of 41.94% in SGI, Associate Entity, which is domiciled in Jakarta and engaged in *greenhouse* agriculture of melon farms.

On December 31, 2023 the Subsidiary Entity (SGS) invested in the total investment is SGD 13,653,774.88 or equivalent to 99,99% ownership.

*The original consolidated financial statements included herein are in Indonesia language.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**

**a. Dasar Penyusunan Laporan Keuangan Konsolidasian**

Laporan keuangan konsolidasian PT Batavia Prosperindo Internasional Tbk dan Entitas Anaknya disusun berdasarkan Standar Akuntansi Keuangan di Indonesia (SAK), yang mencakup Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) yang dikeluarkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia (DSAK-IAI), serta peraturan regulator pasar modal untuk entitas yang berada di bawah pengawasannya.

Kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian adalah selaras dengan kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian Grup untuk tahun yang berakhir pada tanggal 31 Maret 2024, kecuali bagi penerapan beberapa SAK yang telah direvisi. Seperti diungkapkan dalam catatan terkait atas laporan keuangan konsolidasian, beberapa standar akuntansi yang telah direvisi dan diterbitkan, diterapkan efektif tanggal 1 Januari 2024.

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

Laporan keuangan konsolidasian, kecuali untuk laporan arus kas konsolidasian, disusun berdasarkan dasar akrual dengan menggunakan konsep harga perolehan, kecuali beberapa akun tertentu disusun berdasarkan pengukuran lain sebagaimana diuraikan dalam kebijakan akuntansi akun tersebut.

**2. INFORMATION OF MATERIAL ACCOUNTING POLICIES**

**a. Basis of Preparation of the Consolidated Financial Statements**

*The consolidated financial statements of PT Batavia Prosperindo Internasional Tbk and its Subsidiaries have been prepared in accordance with Indonesian Financial Accounting Standards (“SAK”), which comprise the Statement of Financial Accounting Standards (“PSAK”) and Interpretations of Statement of Financial Accounting Standard (“ISAK”), issued by the Financial Accounting Standards Board of the Indonesian Institute of Accountants (“DSAK-IAI”), and the regulations of capital market regulator for entities under its control.*

*The accounting policies adopted in the preparation of the consolidated financial statements are consistent with those made in the preparation of the Group’s consolidated financial statements for the year ended March 31, 2024, except for the adoption of several amended SAKs. As disclosed further in the relevant succeeding notes to the consolidated financial statements, several amended and published accounting standards were effective on January 1, 2024.*

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

*The consolidated financial statements, except for the consolidated statement of cash flows, have been prepared on the accrual basis using the historical cost basis of accounting, except for certain accounts which are measured on the bases described in the related accounting policies for those accounts.*

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**a. Dasar Penyusunan Laporan Keuangan  
Konsolidasian (Lanjutan)**

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

Untuk tujuan laporan arus kas konsolidasi, kas dan setara kas terdiri dari kas dan setara kas, setelah dikurangi cerukan.

Mata uang pelaporan yang digunakan dalam penyusunan laporan keuangan konsolidasian adalah Rupiah, yang merupakan mata uang fungsional Grup.

Untuk memberikan pemahaman yang lebih baik atas kinerja keuangan Grup, karena sifat dan jumlahnya yang signifikan, beberapa item pendapatan dan beban telah disajikan secara terpisah.

Grup menyajikan laporan posisi keuangan konsolidasian berdasarkan likuiditas. Analisis mengenai pemulihan atau penyelesaian dalam waktu 12 bulan setelah tanggal pelaporan (saat ini) dan lebih dari 12 bulan setelah tanggal pelaporan (tidak lancar).

**b. Prinsip-prinsip Konsolidasian**

Laporan keuangan konsolidasian meliputi laporan keuangan konsolidasian Entitas Induk dan entitasentitas yang dikendalikan secara langsung ataupun tidak langsung oleh Entitas Induk.

Laporan keuangan Entitas Anak disusun dengan periode pelaporan yang sama dengan Entitas Induk. Kebijakan akuntansi yang digunakan dalam penyajian laporan keuangan konsolidasian telah diterapkan secara konsisten oleh Grup, kecuali dinyatakan lain.

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**a. Basis of Preparation of the Consolidated  
Financial Statements (Continued)**

The consolidated statement of cash flows is prepared based on the direct method by classifying cash flows on the basis of operating, investing, and financing activities.

For the purpose of consolidated statement of cash flows, cash and cash equivalents comprise cash and cash equivalents, net of overdrafts.

The presentation currency used in the preparation of the consolidated financial statements is Rupiah, which is the Group's functional currency.

In order to provide further understanding of the financial performance of the Group, due to the significance of their nature or amount, several items of income or expense have been shown separately.

The Group presents its consolidated statement of financial position in order of liquidity. An analysis in respect of recovery or settlement within 12 months after the reporting date (current) and more than 12 months after the reporting date (non-current).

**b. Principles of Consolidation**

The consolidated financial statements incorporate the consolidated financial statements of the Parent Entity and entities in which the Parent Entity has the ability to directly or indirectly exercise control.

The financial statements of the Subsidiaries are prepared for the same reporting period as the Parent Entity. The accounting policies adopted in preparing the consolidated financial statements have been consistently applied by the Group, unless otherwise stated.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**b. Prinsip-prinsip Konsolidasian (Lanjutan)**

Entitas-entitas Anak dikonsolidasi secara penuh sejak tanggal akuisisi, yaitu tanggal Entitas Induk memperoleh pengendalian, sampai dengan tanggal Entitas Induk kehilangan pengendalian. Pengendalian dianggap ada ketika Entitas Induk memiliki secara langsung ataupun tidak langsung melalui entitas-entitas anak, lebih dari setengah kekuasaan suara entitas.

Secara spesifik, Grup mengendalikan *investee* jika dan hanya jika Grup memiliki seluruh hal berikut ini:

- a. Kekuasaan atas *investee* (misal, hak yang ada memberikan kemampuan kini untuk mengarahkan aktivitas relevan *investee*);
- b. Eksposur atau hak atas imbal hasil variabel dari keterlibatannya dengan *investee*; dan
- c. Kemampuan untuk menggunakan kekuasaannya atas *investee* untuk mempengaruhi jumlah imbal hasil investor.

Ketika Grup memiliki kurang dari hak suara mayoritas, Grup dapat mempertimbangkan semua fakta dan keadaan yang relevan dalam menilai apakah memiliki kekuasaan atas *investee* tersebut:

- a. Pengaturan kontraktual dengan pemilik hak suara yang lain;
- b. Hak yang timbul dari pengaturan kontraktual lain; dan
- c. Hak suara dan hak suara potensial Grup.

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**b. Principles of Consolidation (Continued)**

*Subsidiaries are fully consolidated from the date of acquisition, being the date on which the Parent Entity obtains control, and continue to be consolidated until the date when such control ceases. Control is presumed to exist if the Parent Entity owns, directly or indirectly through its subsidiaries, more than half of the voting power of an entity.*

*Specifically, the Group controls an investee if and only if the Group has:*

- a. *Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee);*
- b. *Exposure, or rights, to variable returns from its involvement with the investee; and*
- c. *The ability to use its power over the investee to affect its returns.*

*When the Group has less than a majority of the voting or similar right of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:*

- a. *The contractual arrangement with the other vote holders of the investee;*
- b. *Rights arising from other contractual arrangements; and*
- c. *The Group's voting rights and potential voting rights.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**b. Prinsip-prinsip Konsolidasian (Lanjutan)**

Grup menilai kembali apakah investor mengendalikan *investee* jika fakta dan keadaan mengindikasikan adanya perubahan terhadap satu atau lebih dari tiga elemen pengendalian. Konsolidasi atas entitas anak dimulai ketika Grup memiliki pengendalian atas entitas anak dan berhenti ketika Grup kehilangan pengendalian atas entitas anak. Aset, liabilitas, penghasilan dan beban atas entitas anak yang diakuisisi atau dilepas selama periode termasuk dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dari tanggal Grup memperoleh pengendalian sampai dengan tanggal Grup menghentikan pengendalian atas entitas anak.

Laba atau rugi dan setiap komponen atas penghasilan komprehensif lain diatribusikan pada pemegang saham Entitas Induk dan pada Kepentingan Non-Pengendali (KNP), walaupun hasil di Kepentingan Non-pengendali mempunyai saldo defisit. Transaksi antar perusahaan, saldo dan keuntungan serta kerugian yang belum direalisasi dari transaksi antar Grup dieliminasi. Semua aset dan liabilitas, ekuitas, penghasilan, beban dan arus kas berkaitan dengan transaksi antar anggota Grup juga akan dieliminasi secara penuh dalam proses konsolidasi. Bila diperlukan, penyesuaian dilakukan pada laporan keuangan entitas anak agar kebijakan akuntansinya sesuai dengan kebijakan akuntansi Grup.

Perubahan kepemilikan di Entitas Anak, tanpa kehilangan pengendalian, dihitung sebagai transaksi ekuitas. Jika Grup kehilangan pengendalian atas Entitas Anak, maka Grup:

- a. menghentikan pengakuan aset (termasuk setiap *goodwill*) dan liabilitas Entitas Anak;
- b. menghentikan pengakuan jumlah tercatat setiap KNP;

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**b. Principles of Consolidation (Continued)**

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the period are included in the consolidated statement of profit or loss and other comprehensive income from the date the Group gains control until the date the Group ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the equity holders of the Parent Entity and to the non-controlling interest (NCI), even if this results in the NCI having a deficit balance. Inter-company transactions, balances, and unrealized gains and losses on transactions between Group companies are eliminated. All intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are also eliminated in full on consolidation. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with the Group's accounting policies.

A change in the ownership interest of a Subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a Subsidiary, it:

- a. derecognizes the assets (including *goodwill*) and liabilities of the Subsidiaries;
- b. derecognizes the carrying amount of any NCI;



**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**b. Prinsip-prinsip Konsolidasian (Lanjutan)**

- c. menghentikan pengakuan akumulasi selisih penjabaran, yang dicatat di ekuitas, bila ada;
- d. mengakui nilai wajar pembayaran yang diterima;
- e. mengakui setiap sisa investasi pada nilai wajarnya;
- f. mengakui setiap perbedaan yang dihasilkan sebagai keuntungan atau kerugian dalam laporan laba rugi konsolidasian; dan
- g. mereklasifikasi bagian Entitas Induk atas komponen yang sebelumnya diakui sebagai penghasilan komprehensif lain ke laporan laba rugi konsolidasian, atau mengalihkan secara langsung ke saldo laba, begitu pula menjadi persyaratan jika Grup akan melepas secara langsung aset atau liabilitas yang terkait.

KNP mencerminkan bagian atas laba atau rugi dan aset bersih dari entitas anak yang tidak dapat diatribusikan secara langsung maupun tidak langsung, pada Entitas Induk, yang masing-masing 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 Entitas Induk.

Transaksi dengan KNP yang tidak mengakibatkan hilangnya pengendalian merupakan transaksi ekuitas.

Jumlah tercatat dari kepemilikan Grup dan KNP disesuaikan untuk mencerminkan perubahan kepentingan relatifnya dalam Entitas Anak. Selisih antara jumlah tercatat KNP yang disesuaikan dan nilai wajar imbalan yang dibayar atau diterima diakui secara langsung dalam ekuitas dan diatribusikan kepada pemilik Entitas Induk.

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**b. Principles of Consolidation (Continued)**

- c. derecognizes the cumulative translation differences, recorded in equity, if any;
- d. recognizes the fair value of the consideration received;
- e. recognizes the fair value of any investment retained;
- f. recognizes any surplus or deficit in the consolidated statement of profit or loss; and
- g. reclassifies the Parent Entity's share of components previously recognized in other comprehensive income to consolidated statement of profit or loss or retained earnings, as appropriate, as would be required if the Group had directly disposed of the related assets or liabilities.

NCI represents the portion of the profit or loss and net assets of the subsidiary not attributable directly or indirectly to the Parent Entity, which are presented respectively 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 the owner of the Parent Entity.

Transactions with NCI that do not result in loss of control are accounted for as equity transactions.

The carrying amounts of the Group's interest and the NCI are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the NCI are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the Parent Entity.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**c. Kombinasi Bisnis**

Kombinasi bisnis dicatat menggunakan metode akuisisi. Biaya suatu akuisisi diakui sebagai penjumlahan atas imbalan yang dialihkan, yang diukur pada nilai wajar pada tanggal akuisisi, dan jumlah atas kepentingan non-pengendali dientitas yang diakuisisi. Biaya akuisisi yang terjadi dibiayakan dan dicatat sebagai beban pada periode berjalan.

Selisih lebih antara penjumlahan imbalan yang dialihkan dan jumlah yang diakui untuk kepentingan non-pengendali dengan aset teridentifikasi dan liabilitas yang diambil-alih (aset neto) dicatat sebagai *goodwill*. Dalam kondisi sebaliknya, Grup mengakui selisih kurang tersebut sebagai keuntungan dalam laba rugi pada tanggal akuisisi.

Setelah pengakuan awal, *goodwill* diukur sebesar biaya perolehan dikurangi dengan akumulasi penurunan nilai. Untuk tujuan penurunan nilai, *goodwill* yang diperoleh dari kombinasi bisnis, sejak tanggal akuisisi dialokasikan ke setiap unit penghasil kas yang diharapkan mendapatkan manfaat dari kombinasi bisnis tersebut terlepas apakah aset dan liabilitas lainnya dari entitas yang diakuisisi ditetapkan ke unit tersebut.

*Goodwill* merupakan selisih lebih antara harga perolehan investasi Entitas Anak, entitas asosiasi atau bisnis dan nilai wajar bagian Grup atas aset neto entitas anak/entitas asosiasi atau bisnis yang dapat diidentifikasi pada tanggal akuisisi.

*Goodwill* dihentikan pengakuannya pada saat dilepaskan atau ketika tidak ada lagi manfaat masa depan yang diharapkan dari penggunaan atau pelepasannya.

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**c. Business Combination**

*Business combinations are accounted for using acquisition method. The cost of an acquisition is measured as aggregate of the consideration transferred, measured at acquisition date fair value, and the amount of any non-controlling interest in the acquiree. The acquisition costs incurred are expensed in the current period.*

*The excess of the aggregate of the consideration transferred and the amount recognized for noncontrolling interest over the net indentified assets and liabilities assumed is recorded as goodwill. In contrary, the Group recognizes the lower amount as gain in profit or loss on the date of acquisition.*

*After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in the business combination is, from the acquisition date, allocated to each of the Group's cash-generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.*

*Goodwill represents the excess of the cost of an acquisition of a Subsidiary, associate or business over the fair value of the Group's share of the identifiable net assets of the acquired subsidiary, associate or business at the acquisition date.*

*Goodwill is derecognized upon disposal or when no future benefits are expected from its use or disposal.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**d. Kombinasi Bisnis Entitas Sepengendali**

Kombinasi bisnis antara entitas sepengendali diperlakukan sesuai dengan PSAK 38.

Berdasarkan PSAK 38, transaksi kombinasi bisnis entitas sepengendali, berupa pengalihan bisnis yang dilakukan dalam rangka reorganisasi entitas-entitas yang berada di dalam suatu Grup yang sama, bukan merupakan perubahan kepemilikan dalam arti substansi ekonomi, sehingga transaksi tersebut tidak menimbulkan laba atau rugi bagi Grup secara keseluruhan ataupun bagi entitas individu dalam Grup tersebut.

Karena transaksi kombinasi bisnis entitas sepengendali tidak menyebabkan perubahan substansi ekonomi kepemilikan atas bisnis yang dipertukarkan, maka transaksi tersebut diakui pada jumlah tercatat berdasarkan metode penyatuan kepemilikan.

Dalam menerapkan metode penyatuan kepemilikan, unsur-unsur laporan keuangan dari entitas yang bergabung, untuk periode terjadinya kombinasi bisnis entitas sepengendali dan untuk periode komparatif sajian, disajikan sedemikian rupa seolah-olah penggabungan tersebut telah terjadi sejak awal periode entitas yang bergabung berada dalam sepengendalian. Jumlah tercatat dari unsur-unsur laporan keuangan tersebut merupakan jumlah tercatat dari entitas yang bergabung dalam kombinasi bisnis antitas sepengendali. Selisih antara imbalan yang dialihkan dan jumlah tercatat dari setiap transaksi kombinasi bisnis entitas sepengendali disajikan di ekuitas dalam pos “tambahan modal disetor”.

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**d. Business Combination of Entities Under  
Common Control**

*Business combination involving entities under common control is accounted in accordance with PSAK 38.*

*Under this PSAK 38, business combination of entities under common control transactions, such as transfers of business conducted within the framework of the reorganization of the entities that are in the same group, is not a change of ownership in terms of economic substance, so that the transaction does not result in a gain or loss for the Group as a whole or for individual entities within the Group.*

*Since the business combination transaction of entities under common control does not result to change of ownership in terms of the economic substance of the business which are exchanged, the transaction is recognized in the carrying amount based on the pooling of interest method.*

*In applying pooling of interest method, the components of the financial statements for the period during which the restructuring occurred and for other periods presented for comparison purposes are presented in such a manner as if the restructuring has already happened since the beginning of the entity is under common control. The carrying values of the elements of those statements are the carrying amount of the joining entity in a business combination under common control. The difference between the consideration transferred and the carrying amount of any business combination under common control transactions in equity are presented under “additional paid-in capital”.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (Lanjutan)**

**e. Standar, Amendemen/Penyesuaian dan Interpretasi Standar yang Berlaku Efektif pada Tahun Berjalan**

Efektif tanggal 1 Januari 2023, Grup menerapkan PSAK baru yang berlaku efektif pada tanggal pelaporan. Perubahan kebijakan akuntansi Grup telah dibuat sesuai kebutuhan, sesuai dengan ketentuan transisi dalam masing-masing standar.

Penerapan standar baru dan amandemen yang relevan dengan operasi Grup adalah sebagai berikut:

- Amandemen PSAK 1 - Penyajian Laporan Keuangan;
- Amandemen PSAK 16 - Aset tetap: tentang hasil sebelum penggunaan yang dimaksudkan;
- Amandemen PSAK 25 - Kebijakan Akuntansi, Perubahan Estimasi Akuntansi dan Kesalahan: Definisi Estimasi Akuntansi; dan
- Amandemen PSAK 46 - Pajak penghasilan tentang Pajak tangguhan terkait aset dan liabilitas yang timbul dari transaksi tunggal.

Dampak dari penerapan standar akuntansi baru ini adalah sebagai berikut:

- Amandemen PSAK 1 - Penyajian Laporan Keuangan

DSAK-IAI mengubah PSAK 1, 'Penyajian Laporan Keuangan', untuk mengharuskan Grup mengungkapkan informasi kebijakan akuntansi yang material daripada kebijakan akuntansi yang signifikan.

**2. INFORMATION OF MATERIAL ACCOUNTING POLICIES (Continued)**

**e. Standards, Amendments/Improvements and Interpretation to Standards Effective in the Current Year**

Effective January 1, 2023, the Group adopted new SFAS that are effective for application from that date. Changes to the Group's accounting policies have been made as required, in accordance with the transitional provisions in the respective standards.

The adoption of the following new standards and amendment which are relevant to the Group's operations are follows:

- Amendments to PSAK 1 - Presentation of Financial Statements;
- Amendment to SFAS 16- Fixed assets regarding proceeds before intended use;
- Amendment PSAK 25 - Accounting Policies, Changes in Accounting Estimates and Errors: Definition of Accounting Estimates; and
- Amendment to SFAS 46- Income tax regarding Deferred tax related to assets and liabilities arising from a single transaction.

Impact of adoption these new accounting standards are follows:

- Amendments to PSAK 1 - Presentation of Financial Statements:

The DSAK-IAI amended PSAK 1, 'Presentation of Financial Statements', to require companies to disclose their material accounting policy information rather than their significant accounting policies.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**e. Standar, Amendemen/Penyesuaian dan  
Interpretasi Standar yang Berlaku Efektif  
pada Tahun Berjalan (Lanjutan)**

"Informasi kebijakan akuntansi adalah material jika, jika dipertimbangkan bersama dengan informasi lain yang termuat dalam laporan keuangan entitas, dapat diperkirakan secara wajar dapat mempengaruhi keputusan pengguna utama laporan keuangan bertujuan umum yang diambil atas dasar laporan keuangan tersebut."

Amandemen ini juga mengklarifikasi bahwa informasi kebijakan akuntansi dianggap material jika, tanpa informasi tersebut, pengguna laporan keuangan tidak dapat memahami informasi material lainnya dalam laporan keuangan.

Lebih lanjut, amandemen PSAK 1 mengklarifikasi bahwa informasi kebijakan akuntansi yang tidak material tidak perlu diungkapkan. Namun, jika diungkapkan, informasi tersebut tidak boleh mengaburkan informasi kebijakan akuntansi yang material.

- Amandemen PSAK 25 - Kebijakan Akuntansi, Perubahan Estimasi Akuntansi dan Kesalahan: Definisi Estimasi Akuntansi;

Amandemen PSAK 25, 'Kebijakan Akuntansi, Perubahan Estimasi Akuntansi dan Kesalahan', mengklarifikasi bagaimana Grup harus membedakan perubahan kebijakan akuntansi dari perubahan estimasi akuntansi. Estimasi akuntansi didefinisikan sebagai jumlah moneter dalam laporan keuangan yang tunduk pada ketidakpastian pengukuran.

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**e. Standards, Amendments/Improvements and  
Interpretation to Standards Effective in the  
Current Year (Continued)**

*Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general-purpose financial statements make on the basis of those financial statements."*

*The amendment also clarifies that accounting policy information is expected to be material if, without it, the users of the financial statements would be unable to understand other material information in the financial statements.*

*Further, the amendment to PSAK 1 clarifies that immaterial accounting policy information need not be disclosed. However, if it is disclosed, it should not obscure material accounting policy information.*

- *Amendment PSAK 25 - Accounting Policies, Changes in Accounting Estimates and Errors: Definition of Accounting Estimates;*

*The amendment to PSAK 25, 'Accounting Policies, Changes in Accounting Estimates and Errors', clarifies how companies should distinguish changes in accounting policies from changes in accounting estimates. Accounting estimates are defined as monetary amounts in financial statements that are subject to measurement uncertainty.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**e. Standar, Amendemen/Penyesuaian dan  
Interpretasi Standar yang Berlaku Efektif  
pada Tahun Berjalan (Lanjutan)**

Pembedaan ini penting, karena perubahan estimasi akuntansi diterapkan secara prospektif untuk transaksi masa depan dan peristiwa masa depan lainnya, sedangkan perubahan kebijakan akuntansi umumnya diterapkan secara retrospektif untuk transaksi masa lalu dan peristiwa masa lalu lainnya serta periode berjalan.

- Amendemen PSAK 16 - Aset tetap: tentang hasil sebelum penggunaan yang dimaksudkan;

PSAK 16, 'Aset Tetap', mensyaratkan bahwa hasil yang diterima dari penjualan hasil produksi yang dihasilkan sebelum aset tersebut siap untuk digunakan sesuai dengan maksud penggunaannya, diakui sebagai pendapatan dalam laba rugi. Biaya produksi yang terkait diukur dengan menggunakan panduan dalam PSAK 14, 'Persediaan', dan diakui sebagai beban dalam laba rugi pada saat penjualan.

Jika barang yang dijual merupakan hasil dari aktivitas normal entitas, maka pendapatan dan biaya diungkapkan sesuai dengan persyaratan PSAK 72, "Pendapatan dari Kontrak dengan Pelanggan", dan PSAK 14. Jika barang yang dijual bukan merupakan bagian dari aktivitas normal entitas, maka amendemen PSAK 16 mensyaratkan pengungkapan jumlah dan pos dalam laporan laba rugi komprehensif dimana pendapatan dan biaya tersebut dimasukkan

Amendemen PSAK 16 juga mengklarifikasi bahwa entitas 'menguji apakah aset berfungsi dengan baik' ketika entitas menilai kinerja teknis dan fisik aset.

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**e. Standards, Amendments/Improvements and  
Interpretation to Standards Effective in the  
Current Year (Continued)**

The distinction is important, because changes in accounting estimates are applied prospectively to future transactions and other future events but changes in accounting policies are generally applied retrospectively to past transactions and other past events as well as the current period.

- Amendment to SFAS 16- Fixed assets regarding proceeds before intended use;

PSAK 16, 'Fixed Assets', requires the proceeds received from selling output produced before the asset is ready for its intended use to be recognised as income in profit or loss. The related cost of producing the output is measured using the guidance in PSAK 14, 'Inventories', and it is recognised as an expense in profit or loss when sold.

If the items sold are the output of an entity's ordinary activities, the income and cost are disclosed in accordance with the requirements of PSAK 72, 'Revenue from Contracts with Customers', and PSAK 14. If the items sold are not part of an entity's ordinary activities, the amendment to PSAK 16 requires the disclosure of the amount and line item(s) in the statement of comprehensive income in which such proceeds and cost have been included.

The amendment to PSAK 16 also clarifies that an entity is 'testing whether the asset is functioning properly' when it assesses the technical and physical performance of the asset.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**e. Standar, Amendemen/Penyesuaian dan  
Interpretasi Standar yang Berlaku Efektif  
pada Tahun Berjalan (Lanjutan)**

Kinerja keuangan aset tidak relevan dengan penilaian ini. Oleh karena itu, suatu aset mungkin dapat beroperasi sesuai dengan tujuan manajemen dan dikenakan penyusutan sebelum mencapai tingkat kinerja operasi yang diharapkan oleh manajemen.

- Amendemen PSAK 46 - Pajak penghasilan tentang Pajak tangguhan terkait aset dan liabilitas yang timbul dari transaksi tunggal;

DSAK-IAI telah mengamandemen PSAK 46, 'Pajak Penghasilan', untuk mengharuskan Grup mengakui pajak tangguhan atas transaksi tertentu yang pada saat pengakuan awal menimbulkan jumlah yang sama antara perbedaan temporer kena pajak dan perbedaan temporer yang dapat dikurangkan. Amendemen ini biasanya akan diterapkan pada transaksi seperti sewa untuk penyewa dan kewajiban penghentian operasi.

Paragraf 15 dan 24 dari PSAK 46 telah diamandemen untuk memasukkan kondisi tambahan di mana pengecualian pengakuan awal tidak diterapkan. Menurut pedoman yang diamandemen, perbedaan temporer yang timbul pada saat pengakuan awal aset atau liabilitas tidak tunduk pada pengecualian pengakuan awal jika transaksi tersebut menimbulkan jumlah yang sama antara jumlah kena pajak dan jumlah yang dapat dikurangkan dari perbedaan temporer.

Standar dan interpretasi standar akuntansi baru tertentu telah dikeluarkan tetapi tidak wajib diterapkan pada 31 Maret 2024 dan belum diterapkan secara dini oleh Grup..

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**e. Standards, Amendments/Improvements and  
Interpretation to Standards Effective in the  
Current Year (Continued)**

The financial performance of the asset is not relevant to this assessment. An asset might therefore be capable of operating as intended by management and subject to depreciation before it has achieved the level of operating performance expected by management.

- Amendment to SFAS 46- Income tax regarding Deferred tax related to assets and liabilities arising from a single transaction;

The DSAK-IAI has amended PSAK 46, 'Income taxes', to require companies to recognise deferred tax on particular transactions that, on initial recognition, give rise to equal amounts of taxable and deductible temporary differences. The amendments will typically apply to transactions such as leases for the lessee and decommissioning obligations.

Paragraphs 15 and 24 of PSAK 46 were amended to include an additional condition where the initial recognition exemption is not applied. According to the amended guidance, a temporary difference that arises on initial recognition of an asset or liability is not subject to the initial recognition exemption if that transaction gave rise to equal amounts of taxable and deductible temporary differences.

Certain new accounting standards and interpretations have been published that are not mandatory at March 31, 2024 and have not been early adopted by the Group..

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**f. Klasifikasi Lancar/ Tidak Lancar dan  
Jangka Pendek/ Jangka Panjang**

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

- i). Akan direalisasi, dijual atau dikonsumsi dalam siklus operasi normal,
- ii) Untuk diperdagangkan,
- iii) Akan direalisasi dalam 12 bulan setelah tanggal pelaporan, atau kas atau setara kas kecuali yang dibatasi penggunaannya atau akan digunakan untuk melunasi suatu liabilitas dalam paling lambat 12 bulan setelah tanggal pelaporan.

Seluruh aset lain diklasifikasikan sebagai tidak lancar.

Suatu liabilitas disajikan sebagai jangka pendek bila:

- i) Akan dilunasi dalam siklus operasi normal,
- ii) Untuk diperdagangkan,
- iii) Akan dilunasi dalam 12 bulan setelah tanggal pelaporan, atau
- iv) Tidak ada hak tanpa syarat untuk menangguhkan pelunasannya dalam paling tidak 12 bulan setelah tanggal pelaporan.

Seluruh liabilitas lain diklasifikasikan sebagai jangka Panjang

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

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**f. Current and Non-current Classification**

The Group presents assets and liabilities in the consolidated 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,
- iii) Expected to be realized within 12 months after the reporting period, or cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

A liability is current when it is:

- i) Expected to be settled in the normal operating cycle,
- ii) Held primarily for the purpose of trading,
- iii) Due to be settled within 12 months after the reporting period, or
- iv) There is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

All other liabilities are classified as non-current.

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



**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**g. Kas dan Setara Kas dan Deposito  
Berjangka**

Kas dan setara kas dalam laporan posisi keuangan konsolidasian terdiri atas kas dan bank dan deposito dengan jangka waktu 3 (tiga) bulan atau kurang pada saat penempatan yang dapat segera dikonversikan menjadi kas dalam jumlah yang dapat ditentukan dan memiliki risiko perubahan nilai yang tidak signifikan dan tidak digunakan sebagai jaminan atas pinjaman serta tidak dibatasi penggunaannya, dan cerukan.

Grup mengakui cerukannya sebagai pinjaman bank jangka pendek di laporan posisi keuangan konsolidasian.

Cerukan yang dapat dibayar kembali atas permintaan dan merupakan bagian yang tidak terpisahkan dari pengelolaan kas suatu entitas dicatat sebagai komponen kas dan setara kas. Karakteristik pengaturan perbankan seperti itu adalah saldo bank sering berfluktuasi dari positif menjadi penarikan berlebih.

Deposito berjangka yang jatuh temponya lebih dari tiga bulan sejak tanggal penempatan, yang dijaminan, dan dibatasi penggunaannya, dicatat sebagai "Deposito Berjangka" dalam laporan posisi keuangan konsolidasian.

**h. Instrumen Keuangan**

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

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**g. Cash and Cash Equivalents and Time  
Deposits**

Cash and cash equivalents in the consolidated statement of financial position comprises of cash on hand and in banks and time deposits with maturities of 3 (three) months or less at the time of placement that are readily convertible to known amounts of cash, and neither pledged as collateral nor restricted for use and are subject to an insignificant risk of changes in value, and bank overdrafts.

The Group recognizes its bank overdrafts as a short term bank loan in the consolidated statement of financial position.

Bank overdrafts which are repayable on demand and form an integral part of an entity's cash management are included as a component of cash and cash equivalents. A characteristic of such banking arrangements is that the bank balance often fluctuates from being positive to overdrawn.

Time deposits with maturities of more than three months from the date of placement, which are used as collateral and are restricted for use, are recorded as "Time Deposits" in the consolidated statement of financial position.

**h. Financial Instruments**

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

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**h. Instrumen Keuangan**

Klasifikasi

(i) Aset Keuangan

Aset keuangan Grup terdiri atas kas dan setara kas, deposito berjangka, portofolio efek - pihak ketiga, piutang sewa operasi - pihak ketiga, piutang nasabah - pihak ketiga dan pihak berelasi, piutang premi, piutang reasuransi, piutang lain-lain - pihak ketiga, pendapatan yang belum ditagih, dan aset lain-lain yang diklasifikasikan sebagai aset keuangan yang diukur dengan biaya perolehan diamortisasi, portofolio efek - pihak ketiga dan berelasi diklasifikasikan sebagai aset keuangan pada FVTPL, dan penyertaan saham diklasifikasikan sebagai aset keuangan pada FVOCI.

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

Liabilitas keuangan Grup terdiri atas utang bank, pinjaman pihak ketiga, utang usaha jasa transportasi, utang nasabah, utang klaim - pihak ketiga, utang reasuransi, utang koasuransi, utang komisi, utang lain-lain - pihak ketiga, beban akrual - pihak ketiga, dan liabilitas sewa yang diklasifikasikan sebagai liabilitas keuangan yang diukur berdasarkan biaya perolehan diamortisasi.

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**h. Financial Instruments**

Classification

(i) Financial Assets

The Group's financial assets consist of cash and cash equivalents, time deposits, marketable securities - third parties, operating lease receivables - third parties, receivables from customers - third parties and related parties, premiums receivables, due from reinsurance, other receivables - third parties, unbilled receivables, and other assets are classified as financial assets at amortized cost. While marketable securities - third parties and related parties classified as financial assets at FVTPL, and investment in shares classified as financial assets at FVOCI.

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

The Group's financial liabilities consist of bank loans, third party loan, trade payables transportation, payables to customers, claim payables - third parties, due to reinsurance, due to coinsurance, commissions payables, other payables - third parties, accrued expenses - third parties, other payables, and lease liabilities are classified as financial liabilities measured at amortized cost.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**h. Instrumen Keuangan (Lanjutan)**

Klasifikasi (Lanjutan)

(i) Aset Keuangan (Lanjutan)

Klasifikasi aset keuangan pada pengakuan awal tergantung pada karakteristik arus kas kontraktual aset keuangan dan model bisnis Grup dalam mengelola aset keuangan tersebut. Kecuali untuk piutang usaha yang tidak memiliki komponen pendanaan yang signifikan dan atau saat Grup menerapkan panduan praktis, pada saat pengakuan awal Grup mengukur aset keuangan pada nilai wajarnya ditambah, dalam hal aset keuangan tidak diukur pada FVTPL, biaya transaksi. Untuk piutang usaha yang tidak memiliki komponen pendanaan yang signifikan atau ketika Grup menerapkan panduan praktis, diukur sesuai harga transaksi seperti yang didefinisikan dalam PSAK 72.

Pembelian atau penjualan aset keuangan yang memerlukan penyerahan aset dalam kurun waktu yang telah ditetapkan oleh peraturan atau kebiasaan yang berlaku di pasar (pembelian yang lazim) diakui pada tanggal perdagangan, yaitu tanggal Grup berkomitmen untuk membeli atau menjual aset tersebut.

Pengukuran aset keuangan tergantung pada klasifikasinya sebagai berikut:

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**h. Financial Instruments (Continued)**

Classification (Continued)

(i) Financial Assets (Continued)

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Group's business model for managing them. With the exception of trade receivables that do not contain a significant financing component for which the Group has applied the practical expedient, the Group initially measures a financial asset at its fair value plus, in the case of a financial asset not at FVTPL, transactions costs. Trade receivables that do not contain a significant financing component or which the Group has applied the practical expedient are measured at the transaction price determined under PSAK 72.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognized on the trade date, i.e., the date that the Group commits to buy or sell the asset.

The measurement of financial assets depends on their classification as follows:

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**h. Instrumen Keuangan (Lanjutan)**

Klasifikasi (Lanjutan)

(i) Aset Keuangan (Lanjutan)

- a. Aset keuangan yang diukur pada nilai wajar melalui laba rugi

Aset keuangan yang diukur pada nilai wajar melalui laba rugi mencakup aset keuangan yang dimiliki untuk diperdagangkan, aset keuangan yang ditetapkan pada saat pengakuan awal pada nilai wajar melalui laba rugi, atau aset keuangan yang disyaratkan untuk diukur pada nilai wajarnya. Aset keuangan diklasifikasikan dalam kelompok diperdagangkan jika dibeli dengan tujuan untuk dijual atau dibeli kembali dalam waktu dekat.

Derivatif, termasuk derivatif melekat yang dipisahkan, juga diklasifikasikan sebagai diperdagangkan kecuali derivatif sebagai instrumen lindung nilai yang ditetapkan dan efektif. Aset keuangan yang tidak memenuhi SPPI *testing* diukur pada FVTPL, terlepas apapun model bisnisnya. Terlepas dari kriteria untuk instrumen utang yang akan diklasifikasikan pada biaya perolehan diamortisasi atau pada FVOCI, seperti dijelaskan di atas, instrumen utang dapat ditetapkan pada FVTPL pada pengakuan awal jika penerapan itu dapat menghilangkan, atau secara signifikan mengurangi, inkonsistensi pengukuran atau pengakuan.

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**h. Financial Instruments (Continued)**

Classification (Continued)

(i) Financial Assets (Continued)

- a. Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets held for trading, financial assets designated upon initial recognition at fair value through profit or loss, or financial assets mandatorily required to be measured at fair value. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term.

Derivatives, including separated embedded derivatives, are also classified as held for trading unless they are designated as effective hedging instruments. Financial assets with cash flows that are not fulfilled with SPPI testing are classified and measured at FVTPL, irrespective of the business model. Notwithstanding the criteria for debt instruments to be classified at amortized cost or at FVOCI, as described above, debt instruments may be designated at FVTPL on initial recognition if doing so eliminates, or significantly reduces, an accounting mismatch.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**h. Instrumen Keuangan (Lanjutan)**

Klasifikasi (Lanjutan)

(i) Aset Keuangan (Lanjutan)

- b. Aset keuangan diukur pada biaya perolehan diamortisasi (instrumen utang)

Aset keuangan diukur pada biaya perolehan diamortisasi setelah pengakuan awal diukur menggunakan metode suku bunga efektif dan merupakan subjek penurunan nilai. Keuntungan dan kerugian diakui pada laba rugi saat aset dihentikan pengakuannya, dimodifikasi atau mengalami penurunan nilai.

- c. Aset keuangan diukur pada FVOCI tanpa fitur reklasifikasi keuntungan dan kerugian kumulatif saat penghentian pengakuan (instrumen ekuitas)

Saat pengakuan awal, Grup dapat membuat pilihan yang tidak dapat dibatalkan untuk menyajikan dalam FVOCI perubahan nilai wajar investasi dalam instrumen ekuitas yang masuk dalam ruang lingkup PSAK 71 dan yang bukan merupakan instrumen ekuitas dimiliki untuk diperdagangkan. Pilihan ini dilakukan pada *level* instrumen per instrumen. Keuntungan dan kerugian dari aset keuangan ini tidak direklasifikasikan ke laba rugi.

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**h. Financial Instruments (Continued)**

Classification (Continued)

(i) Financial Assets (Continued)

- b. Financial assets at amortized cost (debt instruments)

Financial assets at amortized cost are subsequently measured using the effective interest method and are subject to impairment. Gains and losses are recognized in profit or loss when the asset is derecognized, modified or impaired.

- c. Financial assets designated at FVOCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)

Upon initial recognition, the Group can elect to classify irrevocably its equity investments as equity instruments designated at FVOCI when they meet the definition of equity under PSAK 71 and are not held for trading. The classification is determined on an instrument-by-instrument basis. Gains and losses on these financial assets are never reclass to profit or loss.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**h. Instrumen Keuangan (Lanjutan)**

Klasifikasi (Lanjutan)

(i) Aset Keuangan (Lanjutan)

- c. Aset keuangan diukur pada FVOCI tanpa fitur reklasifikasi keuntungan dan kerugian kumulatif saat penghentian pengakuan (instrumen ekuitas)

Dividen diakui sebagai penghasilan lainnya pada laba rugi ketika hak untuk menerima pembayaran dividen telah ditetapkan, kecuali dividen secara jelas mewakili bagian terpulihkan dari biaya investasi, di mana keuntungan tersebut dicatat dalam penghasilan komprehensif lainnya. Instrumen ekuitas yang diukur pada FVOCI tidak terpengaruh pada persyaratan penurunan nilai.

(ii) Liabilitas Keuangan

Instrumen keuangan yang diterbitkan atau komponen dari instrumen keuangan tersebut, yang tidak diklasifikasikan sebagai liabilitas keuangan yang diukur pada FVTPL diklasifikasikan sebagai liabilitas keuangan lainlain, jika substansi perjanjian kontraktual mengharuskan Grup untuk menyerahkan kas atau aset keuangan lain kepada pemegang instrumen keuangan, atau jika liabilitas tersebut diselesaikan tidak melalui penukaran kas atau aset keuangan lain atau saham sendiri yang jumlahnya tetap atau telah ditetapkan.

Pengukuran liabilitas keuangan tergantung pada klasifikasinya sebagai berikut:

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**h. Financial Instruments (Continued)**

Classification (Continued)

(i) Financial Assets (Continued)

- c. Financial assets designated at FVOCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)

Dividends are recognized as other income in the consolidated statement of profit or loss when the right of payment has been established, except when the Group benefits from such proceeds as a recovery of part of the cost of the investment, in which case such gains are recorded in other comprehensive income. Equity instruments designated at FVOCI are not subject to impairment assessment.

(ii) Financial Liabilities

Issued financial instruments or their components, which are not classified as financial liabilities at FVTPL are classified as other financial liabilities, where the substance of the contractual arrangements results in the Group having an obligation either to deliver cash or another financial asset to the holder, or to satisfy the obligation other by the exchange of a fixed amount of cash or another financial asset for a fixed number of own equity shares.

The measurement of financial liabilities depends on their classification as follows:

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**h. Instrumen Keuangan (Lanjutan)**

Klasifikasi (Lanjutan)

(ii) Liabilitas Keuangan (Lanjutan)

- a. Liabilitas keuangan diukur pada biaya perolehan diamortisasi

Setelah pengakuan awal, liabilitas keuangan diukur pada biaya perolehan yang diamortisasi dengan menggunakan metode suku bunga efektif. Keuntungan dan kerugian diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian hingga liabilitas dihentikan pengakuannya melalui proses amortisasi menggunakan metode suku bunga efektif. Biaya perolehan diamortisasi dihitung dengan mempertimbangkan setiap diskon atau premi pada perolehan awal dan biaya yang merupakan bagian integral dari suku bunga efektif. Amortisasi metode suku bunga efektif diakui sebagai biaya pendanaan pada laporan laba rugi. Kategori ini umumnya berlaku untuk pinjaman berbunga dan pinjaman lainnya.

Metode Suku Bunga Efektif

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

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**h. Financial Instruments (Continued)**

Classification (Continued)

(ii) Financial Liabilities (Continued)

- a. Financial liabilities measured at amortized cost

After initial recognition, financial liabilities are subsequently measured at cost using the effective interest method. Gains and losses are recognized in the consolidated statement of profit or loss and other comprehensive income when the liabilities are derecognized as well as through the amortization process using the effective interest method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The effective interest method amortization is included as finance costs in the statement of profit or loss. This category generally applies to interest-bearing loans and other borrowings.

Effective Interest Method

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

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**h. Instrumen Keuangan (Lanjutan)**

Saling Hapus dari Instrumen Keuangan

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

Penurunan Nilai Aset Keuangan

Grup mengakui cadangan untuk kerugian kredit ekspektasian (“ECL”) untuk seluruh instrumen utang yang tidak diklasifikasikan sebagai diukur pada FVTPL. ECL didasarkan pada perbedaan antara arus kas kontraktual yang tertuang dalam kontrak dan seluruh arus kas yang diharapkan akan diterima Grup, didiskontokan menggunakan suku bunga efektif awal. Arus kas yang diharapkan akan diterima tersebut mencakup arus kas dari penjualan agunan yang dimiliki atau perluasan kredit lainnya yang merupakan bagian integral dari persyaratan kontrak.

ECL diakui dalam dua tahap. Untuk risiko kredit atas instrumen keuangan yang tidak mengalami peningkatan secara signifikan sejak pengakuan awal, pengukuran penyisihan kerugian dilakukan sejumlah ECL 12 bulan. Untuk risiko kredit atas instrumen keuangan yang mengalami peningkatan secara signifikan sejak pengakuan awal, penyisihan kerugian dilakukan sepanjang sisa umurnya, terlepas dari waktu terjadinya *default* (sepanjang umur ECL).

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**h. Financial Instruments (Continued)**

Offsetting of Financial Instruments

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

Impairment of Financial Assets

*The Group recognizes an allowance for expected credit losses (ECL) for all debt instruments not held at FVTPL. ECL are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.*

*ECL are recognized in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECL are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).*



**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. INFORMASI KEBIJAKAN AKUNTANSI  
MATERIAL (Lanjutan)**

**h. Instrumen Keuangan (Lanjutan)**

Penurunan Nilai Aset Keuangan (Lanjutan)

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

Grup mempertimbangkan aset keuangan memenuhi definisi *default* ketika telah menunggak lebih dari 90 hari. Namun, dalam kasus-kasus tertentu, Grup juga dapat menganggap aset keuangan dalam keadaan *default* ketika informasi internal atau eksternal menunjukkan bahwa Grup tidak mungkin menerima arus kas kontraktual secara penuh tanpa melakukan perluasan persyaratan kredit. Piutang usaha dihapusbukukan ketika kecil kemungkinan untuk memulihkan arus kas kontraktual, setelah semua upaya penagihan telah dilakukan dan telah sepenuhnya dilakukan penyisihan.

**Definisi gagal bayar**

Grup menganggap hal-hal berikut ini merupakan peristiwa gagal bayar untuk tujuan manajemen risiko kredit internal karena pengalaman historis menunjukkan bahwa aset keuangan yang memenuhi salah satu kriteria berikut umumnya tidak dapat dipulihkan:

- ketika terdapat pelanggaran persyaratan keuangan oleh debitur; atau

**2. INFORMATION OF MATERIAL ACCOUNTING  
POLICIES (Continued)**

**h. Financial Instruments (Continued)**

Impairment of Financial Assets (Continued)

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

*The Group considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Group may also consider a financial asset to be in default when internal or external information indicates that the Group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Group. Trade receivables is written off when there is low possibility of recovering the contractual cash flow, after all collection efforts have been done and have been fully provided for allowance.*

**Definition of default**

*The Group considers the following as constituting an event of default for internal credit risk management purposes as historical experience indicates that financial assets that meet either of the following criteria are generally not recoverable:*

- *when there is a breach of financial covenants by the debtor; or*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**h. Instrumen Keuangan (Lanjutan)**

Definisi gagal bayar (Lanjutan)

- Informasi yang dikembangkan secara internal atau diperoleh dari sumber eksternal menunjukkan bahwa debitur kemungkinan tidak akan membayar kreditornya, termasuk Grup, secara penuh (tanpa memperhitungkan jaminan yang dimiliki oleh Grup).

Terlepas dari analisis di atas, Grup menganggap bahwa gagal bayar telah terjadi ketika aset keuangan tertunggak lebih dari 90 hari kecuali jika Grup memiliki informasi yang wajar dan terdukung untuk menunjukkan bahwa kriteria yang lebih panjang lebih tepat.

Kebijakan penghapusan

Grup menghapuskan aset keuangan ketika ada informasi yang menunjukkan bahwa pihak lawan berada dalam kesulitan keuangan yang buruk dan tidak ada prospek pemulihan yang realistis, contoh ketika pihak lawan dalam proses likuidasi atau telah memasuki proses kebangkrutan, atau untuk hal piutang usaha, ketika jumlahnya sudah lebih dari 120 hari tertunggak, mana yang terjadi lebih dulu. Aset keuangan yang dihapuskan dapat menjadi subjek aktivitas penagihan dalam prosedur pemulihan Grup, dengan mempertimbangkan nasihat hukum yang sesuai. Setiap pemulihan yang terjadi diakui dalam laba rugi.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**h. Financial Instruments (Continued)**

Definition of default (Continued)

- Information developed internally or obtained from external sources indicates that the debtor is unlikely to pay its creditors, including the Group, in full (without taking into account any collateral held by the Group).

Irrespective of the above analysis, the Group considers that default has occurred when a financial asset is more than 90 days past due unless the Group has reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate.

Write-off policy

The Group writes off a financial asset when there is information indicating that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the counterparty has been placed under liquidation or has entered into bankruptcy proceedings, or in the case of trade accounts receivable, when the amounts are over 120 days past due, whichever occurs sooner. Financial assets written off may still be subject to enforcement activities under the Group's recovery procedures, taking into account legal advice where appropriate. Any recoveries made are recognized in profit or loss.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**h. Instrumen Keuangan (Lanjutan)**

Penghentian Pengakuan

(i) Aset Keuangan

Suatu aset keuangan, atau mana yang berlaku, bagian dari aset keuangan atau bagian dari kelompok aset keuangan sejenis, dihentikan pengakuannya pada saat:

- a) hak kontraktual atas arus kas yang berasal dari aset keuangan tersebut berakhir; atau
- b) grup mentransfer hak kontraktual untuk menerima arus kas yang berasal dari aset keuangan atau menanggung kewajiban untuk membayar arus kas yang diterima tanpa penundaan yang signifikan kepada pihak ketiga melalui suatu kesepakatan penyerahan dan (i) secara substansial mentransfer seluruh risiko dan manfaat atas kepemilikan aset keuangan tersebut, atau (ii) secara substansial tidak mentransfer dan tidak memiliki seluruh risiko dan manfaat atas kepemilikan aset keuangan tersebut, namun telah mentransfer pengendalian atas aset keuangan tersebut.

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**h. Financial Instruments (Continued)**

Derecognition

(i) Financial Assets

*A 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 contractual rights to receive cash flows from the financial asset have expired; or*
- b) the Group has transferred its contractual rights to receive cash flows from the financial asset or has assumed an obligation to pay them in full without material delay to a third party under a "pass-through" arrangement and either (i) has transferred substantially all the risks and rewards of the financial asset, or (ii) has neither transferred nor retained substantially all the risks and rewards of the financial asset, but has transferred control of the financial asset.*

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

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

Penghentian Pengakuan (Lanjutan)

(i) Aset Keuangan (Lanjutan)

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

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

Pada penghentian pengakuan aset keuangan yang diukur pada biaya perolehan diamortisasi, perbedaan antara nilai tercatat aset dan jumlah imbalan yang diterima dan piutang diakui dalam laba rugi. Selain itu, pada penghentian pengakuan investasi dalam instrumen utang yang diklasifikasikan sebagai FVOCI, keuntungan atau kerugian kumulatif yang sebelumnya diakumulasi dalam cadangan revaluasi investasi, direklasifikasi ke laba rugi.

Sebaliknya, pada penghentian pengakuan investasi dalam instrumen ekuitas yang telah dipilih Grup pada pengakuan awal untuk diukur di FVOCI, keuntungan atau kerugian kumulatif yang sebelumnya diakumulasi dalam cadangan revaluasi investasi tidak direklasifikasi ke laba rugi, tetapi dipindahkan ke saldo laba.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

Derecognition (Continued)

(i) Financial Assets (Continued)

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

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

On derecognition of a financial asset measured at amortized cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in profit or loss. In addition, on derecognition of an investment in a debt instrument classified as at FVOCI, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

In contrast, on derecognition of an investment in an equity instrument which the Group has elected on initial recognition to measure at FVOCI, the cumulative gain or loss previously accumulated in the investment revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**h. Instrumen Keuangan (Lanjutan)**

**h. Financial Instruments (Continued)**

(ii) Liabilitas Keuangan

(ii) Financial Liabilities

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

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

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

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

**i. Piutang Premi dan Piutang Reasuransi**

**i. Premium and Reinsurance Receivables**

Piutang premi meliputi tagihan premi kepada tertanggung, agen atau broker sebagai akibat transaksi asuransi. Dalam hal Grup memberikan potongan premi kepada tertanggung, maka potongan tersebut langsung dikurangkan dari piutang preminya.

*Premiums receivables consist of receivables from policyholders, agents or brokers resulting from an insurance transaction. In case where the Group gives premium discount to policyholders, the discount is reduced directly from the related premiums receivables.*

Piutang reasuransi tidak boleh dikompensasikan dengan utang reasuransi, kecuali apabila kontrak reasuransi menyatakan adanya kompensasi. Apabila dalam kompensasi tersebut timbul saldo kredit, maka saldo tersebut disajikan pada kelompok liabilitas sebagai utang reasuransi.

*Reinsurance receivables are not to be offset against reinsurance payables, unless the reinsurance contract specifically allows for the right to offset. If a credit balance arises from the offsetting of the reinsurance receivables and payables, this balance is presented in the liability section as reinsurance payable.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**i. Piutang Premi dan Piutang Reasuransi  
(Lanjutan)**

Grup menelaah penurunan piutang secara berkala. Jika ada bukti objektif bahwa piutang tersebut menurun, Grup mengurangi nilai tercatat piutang sebesar yang dapat dipulihkan dan mengakui rugi penurunan nilai dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

Grup mengumpulkan bukti objektif bahwa terdapat penurunan nilai piutang dengan menggunakan proses yang diterapkan untuk aset keuangan atas biaya yang diamortisasi.

**j. Aset Reasuransi**

Aset reasuransi termasuk saldo yang diharapkan dibayarkan oleh perusahaan reasuransi untuk *ceded* estimasi klaim reasuransi, dan *ceded* premi yang belum merupakan pendapatan. Jumlah manfaat yang ditanggung oleh reasuransi diperkirakan secara konsisten sesuai dengan liabilitas yang terkait dengan polis reasuransi.

Sebagai bagian dari implementasi PSAK 28, Grup menyajikan aset reasuransi secara terpisah sebagai aset atas premi yang belum merupakan pendapatan dan estimasi liabilitas klaim. Sebelumnya liabilitas asuransi yang mencakup pendapatan premi tangguhan, premi yang belum merupakan pendapatan dan estimasi klaim dicatat secara neto setelah porsi aset reasuransi (porsi sendiri).

PSAK 62 tidak memperkenankan saling hapus antara:

- a. Aset reasuransi dengan liabilitas asuransi terkait; atau
- b. Pendapatan atau beban dari kontrak reasuransi dan beban atau pendapatan dari kontrak asuransi terkait.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**i. Premium and Reinsurance Receivables  
(Continued)**

The Group assesses its receivables for impairment on a regular basis. If there is an objective evidence that these receivables are impaired, the Group reduces the carrying amounts of the receivables to their recoverable amounts and recognize that impairment loss in the consolidated statement of profit or loss and other comprehensive income.

The Group gathers the objective evidence that a receivable is impaired using the same process adopted for financial assets held at amortized cost.

**j. Reinsurance Assets**

Reinsurance assets include balances expected to be recovered from reinsurance companies for *ceded* estimated reinsurance claims and *ceded* unearned premiums. Amounts recoverable from reinsurance are estimated in a manner consistent with the liability associated with the reinsured policy.

As part of the implementation of PSAK 28, the Group presents separately reinsurance assets of unearned premiums and estimated claim liabilities. Prior to this, insurance liabilities that include deferred premium income, unearned premium income and estimated claims are presented net of reinsurance portion (own retention).

PSAK 62 does not allow offsetting between:

- a. Reinsurance assets and the related insurance liabilities; or
- b. Income or expense from reinsurance contract and expense or income from the related insurance contract.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**j. Aset Reasuransi (Lanjutan)**

Jika aset reasuransi mengalami penurunan nilai, Grup mengurangi nilai tercatat dan mengakui kerugian penurunan nilai tersebut dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian. Aset reasuransi mengalami penurunan nilai jika ada bukti objektif, sebagai akibat dari suatu peristiwa yang terjadi setelah pengakuan awal aset reasuransi, bahwa Grup tidak dapat menerima seluruh jumlah karena di bawah syarat-syarat kontrak, dan dampak pada jumlah yang akan diterima dari reasuradur dapat diukur secara andal.

**k. Kontrak Asuransi**

Kontrak asuransi adalah kontrak dimana penanggung menerima risiko asuransi yang signifikan dari tertanggung. Risiko asuransi yang signifikan didefinisikan sebagai kemungkinan membayar manfaat yang signifikan kepada tertanggung apabila suatu kejadian yang diasuransikan terjadi dibandingkan dengan manfaat minimum yang akan dibayarkan apabila risiko yang diasuransikan tidak terjadi. Skenario-skenario tersebut adalah skenario yang mengandung unsur komersial.

**l. Liabilitas Asuransi**

Liabilitas asuransi diukur sebesar jumlah estimasi berdasarkan perhitungan teknis asuransi.

Premi Belum Merupakan Pendapatan

Premi belum merupakan pendapatan adalah bagian dari premi yang belum diakui sebagai pendapatan karena masa pertanggungannya masih berjalan pada akhir periode akuntansi dan disajikan dalam jumlah bruto. Porsi reasuransi atas premi belum merupakan pendapatan disajikan sebagai bagian dari aset reasuransi.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**j. Reinsurance Assets (Continued)**

*If a reinsurance asset is impaired, the Group reduces the carrying amount accordingly and recognizes that impairment loss in consolidated statement of profit or loss and other comprehensive income. A reinsurance asset is impaired if there is objective evidence, as a result of an event that occurred after initial recognition of the reinsurance asset, that the Group may not receive all amounts due to the terms of the contract, and the impact on the amounts that the Group will receive from the reinsurance can be reliably measured.*

**k. Insurance Contracts**

*Insurance contract is a contract under which the insurer accepts significant insurance risk from the insured. Significant insurance risk is referred as the possibility of paying significantly more benefit to the insured upon the occurrence of insured event compared to the minimum benefit in a scenario where the insured event does not occur. Scenarios considered are those with commercial substance.*

**l. Insurance Liabilities**

*Insurance liabilities are measured at the amount estimated by the calculation of the insurance technical.*

Unearned Premiums

*Unearned premiums are part of the premium that have not been recognized as revenue because the coverage is still running at the end of the accounting period and presented in the gross amount. Unearned premiums portion of reinsurance is presented as part of the reinsurance asset.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**1. Liabilitas Asuransi (Lanjutan)**

Liabilitas asuransi atas kontrak asuransi yang berjangka waktu lebih dari satu tahun diukur dengan menggunakan konsep nilai kini estimasi pembayaran seluruh manfaat yang diperjanjikan termasuk seluruh opsi yang disediakan ditambah dengan nilai kini estimasi seluruh biaya yang akan dikeluarkan dan juga mempertimbangkan penerimaan premi di masa depan.

Perubahan cadangan premi yang belum merupakan pendapatan, cadangan asuransi jangka panjang dan aset reasuransi dari premi yang belum merupakan pendapatan diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian pada tahun terjadinya perubahan.

Estimasi Liabilitas Klaim

Estimasi liabilitas klaim merupakan estimasi jumlah liabilitas yang menjadi tanggungan sehubungan dengan klaim yang masih dalam proses penyelesaian, termasuk klaim yang terjadi namun belum dilaporkan.

Perubahan jumlah estimasi liabilitas klaim, sebagai akibat proses penelaahan lebih lanjut dan perbedaan antara jumlah estimasi klaim dengan klaim yang dibayarkan diakui dalam laba rugi pada periode terjadinya perubahan. Grup tidak mengakui setiap provisi untuk kemungkinan klaim masa depan sebagai liabilitas jika klaim tersebut timbul berdasarkan kontrak asuransi yang tidak ada pada akhir periode pelaporan (seperti provisi katastrofa dan provisi penyetaraan).

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**1. Insurance Liabilities (Continued)**

*Insurance liabilities for insurance contract with a term of more than one year is measured by using present value of estimated payment of all benefit promised including all options available plus present value of all expenses incurred and also has considered the future receipt of premium.*

*Changes in unearned premium reserve, long term insurance reserves and reinsurance assets of unearned premium reserve are recognized in the consolidated statement of profit or loss and other comprehensive income in the year when the changes occur.*

Estimated Claims Liabilities

*The estimated claims liabilities are an estimate of the amount of liabilities to be borne in connection with claims that are still in the process of completion, including claims incurred but not yet reported.*

*Changes in the estimated amount of claims liabilities, as a result of further review process and the difference between the estimated amounts of the claim with the claims paid are recognized in profit or loss in the period when the changes occur. The Group does not recognize any provisions for possible future claims as a liability if the claims arising under insurance contracts that do not exist at the end of the reporting period (such as catastrophe provisions and equalization provisions).*



**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**l. Liabilitas Asuransi (Lanjutan)**

Tes Kecukupan Liabilitas

Pada akhir periode pelaporan, Grup menilai apakah liabilitas asuransi yang diakui telah mencukupi dengan menggunakan estimasi kini atas arus kas masa depan terkait dengan kontrak asuransi. Jika nilai tercatat liabilitas asuransi setelah dikurangi dengan biaya akuisisi tangguhan terkait tidak mencukupi dibandingkan dengan estimasi arus kas masa depan, maka seluruh kekurangan tersebut diakui dalam laba rugi dan penghasilan komprehensif lain konsolidasian periode berjalan.

**m. Persediaan**

Persediaan diakui sebesar nilai terendah antara biaya perolehan dan nilai realisasi bersih.

Biaya perolehan persediaan ditentukan dengan menggunakan metode rata-rata tertimbang.

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

Persediaan terdiri atas suku cadang untuk perbaikan dan pemeliharaan kendaraan Grup.

**n. Aset Biologis**

Aset biologis terdiri atas produk agrikultur bertumbuh.

Produk agrikultur bertumbuh berupa produk panen yang tumbuh pada tanaman produktif sampai dengan saat untuk dipanen.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**l. Insurance Liabilities (Continued)**

Liability Adequacy Test

At the end of the reporting period, the Group assesses whether recognized insurance liabilities are sufficient by using current estimates of future cash flows in accordance with the insurance contracts. If the carrying value of insurance liabilities, net off related deferred acquisition costs, is insufficient compared to the estimated future cash flows, then entire deficiency is recognized in the consolidated statement of profit or loss and other comprehensive income for the period.

**m. Inventories**

Inventories are valued at the lower of cost and net realizable value.

The cost of inventories is determined using the weighted average method.

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

Inventories consist of spareparts for repair and maintenance of the Group's vehicle.

**n. Biological Assets**

Biological assets comprise of growing agricultural produce.

Growing agricultural produce consist of harvested product growing on bearer plants up to the point of harvest.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**n. Aset Biologis (Lanjutan)**

Aset biologis diukur pada nilai wajar dikurangi dengan biaya untuk menjual. Keuntungan atau kerugian yang timbul saat pengakuan awal dan perubahan nilai wajar dicatat dalam laba rugi pada saat periode terjadinya.

**o. Beban Dibayar di Muka dan Uang Muka**

Biaya dibayar dimuka diamortisasi selama manfaat masing-masing biaya dengan menggunakan metode garis lurus. Uang muka adalah bagian dari kontrak karena dibayar atau diterima di muka untuk barang atau jasa. Uang muka di catat sebagai asset dalam laporan posisi keuangan.

**p. Penyertaan Saham**

Penyertaan saham merupakan investasi yang tidak diperoleh dari pasar modal dan dimaksudkan untuk dimiliki untuk jangka waktu yang lama. Grup memiliki kepemilikan kurang dari 20% hak suara dan dinyatakan sebesar biaya perolehan (metode biaya), setelah dikurangi penyisihan kerugian penurunan nilai. Pendapatan dividen diakui pada saat pembagian dividen diumumkan.

**q. Transaksi dengan Pihak-pihak Berelasi**

Pihak-pihak berelasi adalah orang atau entitas yang terkait dengan Grup:

- a. Orang atau anggota keluarga dekatnya yang mempunyai relasi dengan Grup jika orang tersebut:

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**n. Biological Assets (Continued)**

Biological assets are measured at fair value less costs to sell. Gains or losses incurred on initial recognition and changes in fair value are recognised in the profit or loss for the period when they arised.

**o. Prepaid Expenses and Advances**

Prepaid expenses are charged to operations over the periods benefited using the straight-line method. Advances is part of contractually due that is paid or received in advance for goods or services. Advances are recorded as asset on the statement of financial position.

**p. Investment in Shares**

Investment in shares of stock is an investment which is not acquired from capital market and is intended to be held for a long period. The Group has ownership of less than 20% of the voting power and are stated at cost (cost method), net of allowance for impairment losses. Dividend income is recognized when the dividends are declared.

**q. Transactions with Related Parties**

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

- a. Person or a close member of that person's family is related to the Group if that person:

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**q. Transaksi dengan Pihak-pihak Berelasi  
(Lanjutan)**

- i) memiliki pengendalian atau pengendalian bersama atas Grup;
- ii) memiliki pengaruh signifikan atas Grup; atau
- iii) personel manajemen kunci Grup atau entitas induk Grup.

**b. Suatu entitas berelasi dengan Grup jika memenuhi salah satu hal berikut:  
(Lanjutan)**

- i) entitas dan Grup adalah anggota dari grup yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya saling berelasi dengan entitas lainnya).
- ii) satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu grup, yang mana entitas lain tersebut adalah anggotanya).
- iii) kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama.
- iv) satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga.
- v) entitas tersebut adalah suatu program imbalan paska kerja untuk imbalan kerja dari karyawan Grup atau entitas yang terkait dengan Grup.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**q. Transactions with Related Parties  
(Continued)**

- i) has control or joint control over the Group;
- ii) has significant influence over the Group; or,
- iii) is a member of the key management personnel of the Group or of a parent of the Group.

**b. An entity is related to the Group if any of the following conditions applies: (Continued)**

- i) the entity and the Group are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- ii) one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
- iii) both entities are joint ventures of the same third party.
- iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- v) the entity is a post-employment defined benefit plan for the benefit of employees of either the Group or an entity related to the Group.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**q. Transaksi dengan Pihak-pihak Berelasi  
(Lanjutan)**

- vi) entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf a.
- vii) orang yang diidentifikasi dalam huruf a. (i) memiliki pengaruh signifikan atas entitas atau merupakan personil manajemen kunci entitas (atau entitas induk dari entitas).
- viii) entitas, atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personil manajemen kunci kepada Grup atau kepada entitas induk dari Grup.

Transaksi Reksa Dana dianggap sebagai transaksi dengan pihak berelasi sebagaimana dimaksud dalam PSAK 7, "Pengungkapan Pihak Berelasi".

Transaksi dengan pihak berelasi dilakukan berdasarkan persyaratan yang disetujui oleh kedua belah pihak, dimana persyaratan tersebut sama dengan transaksi lain yang dilakukan dengan pihak-pihak yang tidak berelasi.

Seluruh transaksi dan saldo yang material dengan pihak-pihak berelasi diungkapkan dalam catatan atas laporan keuangan konsolidasian yang relevan (Catatan 38).

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**q. Transactions with Related Parties  
(Continued)**

- vi) the entity is controlled or jointly controlled by a person identified in a.
- vii) a person identified in a. (i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
- viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the Group or to the parent of the Group.

*Transactions with Mutual Funds are considered as transactions with related parties as defined in PSAK 7, "Related Party Disclosures".*

*Transactions with related parties are made based on terms agreed by both parties, in which such terms are the same as those of the transactions between unrelated parties.*

*All significant transactions and balances with related parties are disclosed in the relevant notes to the consolidated financial statements herein (Note 38).*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**r. Aset Tetap**

Tanah dan kendaraan disajikan sebesar nilai revaluasian, berdasarkan penilaian yang dilakukan oleh penilai independen eksternal yang telah terdaftar di OJK, nilai wajar pada tanggal revaluasi, dikurangi akumulasi penyusutan dan akumulasi kerugian penurunan nilai berikutnya setelah tanggal revaluasi, kecuali untuk tanah yang tidak disusutkan. Penilaian atas aset tersebut dilakukan secara berkala untuk memastikan bahwa nilai wajar aset yang direvaluasi tidak berbeda secara material dengan jumlah tercatatnya pada tanggal pelaporan.

Kenaikan yang berasal dari revaluasi tanah dan kendaraan langsung dikreditkan ke akun "Surplus revaluasi aset tetap" pada penghasilan komprehensif lain dan diakumulasi dalam ekuitas pada bagian cadangan revaluasi aset tetap, kecuali sebelumnya penurunan revaluasi atas aset yang sama pernah diakui dalam laba rugi, dalam hal ini kenaikan revaluasi sehingga sebesar penurunan nilai aset akibat revaluasi tersebut, dikreditkan dalam laba rugi. Penurunan jumlah tercatat yang berasal dari revaluasi tanah dan kendaraan dibebankan dalam laba rugi apabila penurunan tersebut melebihi saldo cadangan revaluasi aset tetap yang bersangkutan, jika ada.

Selain itu, akumulasi penyusutan pada tanggal revaluasi dieliminasi terhadap jumlah tercatat bruto dari aset dan jumlah tercatat neto setelah eliminasi disajikan kembali sebesar jumlah revaluasi dari aset tersebut. Pada saat penghentian aset, cadangan revaluasi untuk aset tetap yang dijual dipindahkan ke saldo laba.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**r. Property and Equipment**

Land and vehicles are stated at revalued amounts, based on valuations performed by external independent valuers which are registered in OJK, being fair value at the date of revaluation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses, except for land which is not depreciated. Revaluation is made with sufficient regularity to ensure that the carrying amounts do not differ materially from the determined fair values at the reporting date.

Any revaluation increase arising on the revaluation of such land and vehicles is credited to the "Property and equipment revaluation surplus" account in other comprehensive income and accumulated in equity under the property and equipment revaluation reserve, except to the extent that it reverses a revaluation decrease, for the same asset which was previously recognized in profit or loss, in which case the increase is credited to profit and loss to the extent of the decrease previously charged. A decrease in carrying amount arising on the revaluation of such land and vehicles is charged to profit or loss to the extent that it exceeds the balance, if any, held in the property and equipment revaluation reserve relating to a previous revaluation of such land and vehicles.

In addition, accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the net asset amount is restated to the revalued amount of the asset. Upon disposal, any revaluation reserve relating to the particular asset being sold is transferred to retained earnings.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**r. Aset Tetap (Lanjutan)**

Aset tetap lainnya seperti bangunan, peralatan, perabotan kantor dan mesin dinyatakan sebesar biaya perolehan dikurangi akumulasi penyusutan dan rugi penurunan nilai. Biaya perolehan termasuk biaya penggantian bagian aset tetap saat biaya tersebut terjadi, jika memenuhi kriteria pengakuan. Selanjutnya, pada saat inspeksi yang signifikan dilakukan, biaya inspeksi itu diakui ke dalam jumlah tercatat aset tetap sebagai suatu penggantian jika memenuhi kriteria pengakuan.

Semua biaya perbaikan dan pemeliharaan yang tidak memenuhi kriteria pengakuan diakui dalam laba rugi pada saat terjadinya.

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

	<b>Tahun/ Years</b>	
Bangunan	20	<i>Building</i>
Peralatan kantor	4 – 5	<i>Office equipment</i>
Perabotan kantor	4 – 8	<i>Furniture and fixture</i>
Mesin	8	<i>Machinery</i>
Kendaraan sewa	8	<i>Vehicles held for rental</i>
Kendaraan kantor	4 - 8	<i>Office vehicles</i>

Tanah dinyatakan berdasarkan nilai wajar dan tidak disusutkan.

Biaya pengurusan legal hak atas tanah dalam bentuk Hak Guna Usaha (HGU), Hak Guna Bangunan (HGB), dan Hak Pakai (HP) ketika tanah diperoleh pertama kali diakui sebagai bagian dari biaya perolehan tanah pada akun aset tetap.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**r. Property and Equipment (Continued)**

Other property and equipment such as building, office equipment, furniture and fixtures and machinery are stated at cost less accumulated depreciation and any impairment loss. Such cost includes the cost of replacing part of the property and equipment when the cost is incurred, if the recognition criteria are met. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the assets as a replacement if the recognition criteria are met.

All other repairs and maintenance costs that do not meet the recognition criteria are recognized in profit or loss as incurred.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Land is stated at fair value and is not depreciated.

Legal cost of land rights in the form of Business Usage Rights (Hak Guna Usaha or HGU), Building Usage Rights (Hak Guna Bangunan or HGB) and Usage Rights (Hak Pakai or HP) when the land is acquired initially are recognized as part of the land under property and equipment account.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**r. Aset Tetap (Lanjutan)**

Grup menganalisa fakta dan keadaan untuk masing-masing jenis hak atas tanah dalam menentukan akuntansi untuk masing-masing hak atas tanah tersebut sehingga dapat merepresentasikan dengan tepat suatu kejadian atau transaksi ekonomik yang mendasarinya. Jika hak atas tanah tersebut tidak mengalihkan pengendalian atas aset pendasar kepada Grup, melainkan mengalihkan hak untuk menggunakan aset pendasar, Grup menerapkan perlakuan akuntansi atas transaksi tersebut sebagai sewa berdasarkan PSAK 73, "Sewa". Jika hak atas tanah secara substansi menyerupai pembelian tanah, maka Grup menerapkan PSAK 16 "Aset tetap".

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

Aset dalam penyelesaian dicatat sebesar harga perolehan, dikurangi kerugian penurunan nilai yang diakui. Biaya perolehan termasuk biaya profesional dan untuk aset kualifikasian, biaya pinjaman yang dikapitalisasi sesuai dengan kebijakan akuntansi Grup. Penyusutan aset dimulai saat aset tersebut siap untuk digunakan sesuai dengan tujuannya, yaitu pada saat aset tersebut berada pada lokasi dan kondisi yang diinginkan agar aset siap digunakan sesuai dengan keinginan dan maksud manajemen.

Nilai residu, estimasi masa manfaat dan metode penyusutan ditinjau ulang dan disesuaikan, setiap akhir tahun, bila diperlukan.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**r. Property and Equipment (Continued)**

The Group analyzes the facts and circumstances for each type of land rights in determining the accounting for each of these land rights so that it can accurately represent an underlying economic event or transaction. If the land rights do not transfer control of the underlying assets to the Group, but gives the rights to use the underlying assets, the Group applies the accounting treatment of these transactions as leases under PSAK 73, "Leases". If land rights are substantially similar to land purchases, the Group applies PSAK 16, "Property, plant and equipment".

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

Construction in progress are stated at cost, less any recognized impairment loss. Cost includes professional fees and, for qualifying assets, borrowing costs capitalized in accordance with the Group's accounting policy. Depreciation of an asset commences when the assets are ready for their intended use, such as when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

The residual values, estimated useful lives, and depreciation method are reviewed and adjusted, at year end, if necessary.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**r. Aset Tetap (Lanjutan)**

Aset tetap yang tidak digunakan lagi dan ditujukan untuk dijual dihentikan penyusutannya dan diklasifikasikan sebagai aset yang dimiliki untuk dijual pada akun aset lainnya.

**s. Properti Investasi**

Properti yang dimiliki untuk disewakan dalam jangka panjang atau untuk kenaikan harga atau keduanya, dan yang tidak ditempati oleh perusahaan-perusahaan di Grup diklasifikasikan sebagai properti investasi. Properti investasi juga mencakup properti yang sedang dikonstruksi atau dikembangkan untuk digunakan sebagai properti investasi di masa depan.

Properti investasi awalnya diukur berdasarkan biayanya, termasuk biaya transaksi yang terkait dan biaya pinjaman yang berlaku.

Setelah pengakuan awal, properti investasi dicatat sebesar nilai wajarnya. Properti investasi yang sedang dalam pengembangan ulang untuk penggunaan lebih lanjut sebagai properti investasi atau ketika pasar menjadi kurang aktif tetap dicatat sebesar nilai wajarnya. Properti investasi dalam konstruksi diukur menggunakan nilai wajar jika nilai wajar dianggap dapat diukur secara andal. Properti investasi dalam konstruksi yang nilai wajarnya tidak dapat diukur secara andal, tetapi Grup mengharapkan nilai wajarnya dapat diukur secara andal ketika konstruksi selesai, diukur senilai biaya dikurangi penurunan nilai sampai nilai wajarnya dapat diukur secara andal atau konstruksi diselesaikan - yang mana yang lebih awal.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**r. Property and Equipment (Continued)**

*Property and equipment which is discontinued and held for sale, ceased of being depreciated and reclassified as assets held for sale in other assets account.*

**s. Investment Properties**

*Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the companies in the Group, is classified as investment property. Investment property also includes property that is being constructed or developed for future use as investment property.*

*Investment property is measured initially at its cost, including related transaction costs and where applicable borrowing costs.*

*After initial recognition, investment property is carried at fair value. Investment property that is being redeveloped for continuing use as investment property or for which the market has become less active continues to be measured at fair value. Investment property under construction is measured at fair value if the fair value is considered to be reliably determinable. Investment properties under construction for which the fair value cannot be determined reliably, but for which the Group expects that the fair value of the property will be reliably determinable when construction is completed, are measured at cost less impairment until the fair value becomes reliably determinable or construction is completed - whichever is earlier.*



**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**s. Properti Investasi (Lanjutan)**

Terkadang sulit untuk mengukur secara andal nilai wajar dari properti investasi dalam konstruksi. Untuk mengevaluasi apakah nilai wajar dari properti investasi dalam konstruksi dapat diukur secara andal, manajemen mempertimbangkan faktor-faktor berikut, antara lain, provisi dari kontrak konstruksi, tahap penyelesaian, apabila properti standar (umum di pasaran) atau tidak standar, tingkat keandalan arus kas masuk setelah penyelesaian, risiko pengembangan spesifik atas properti, pengalaman terdahulu dengan konstruksi serupa, dan status izin konstruksi.

Nilai wajar didasarkan kepada harga pasar aktif, disesuaikan, jika perlu, dengan perbedaan alam, lokasi atau kondisi dari aset tersebut. Jika informasi tersebut tidak tersedia, Grup menggunakan metode penilaian alternatif, seperti harga terbaru di pasar yang kurang aktif atau proyeksi arus kas yang didiskontokan. Penilaian dilakukan pada tanggal laporan keuangan oleh penilai ahli dengan kualifikasi yang diakui dan relevan dan memiliki pengalaman terbaru atas lokasi dan kategori dari properti investasi dinilai. Penilaian ini membentuk dasar untuk nilai tercatat pada laporan keuangan konsolidasian. Perubahan nilai wajar diakui di laporan laba rugi dan penghasilan komprehensif lain konsolidasian. Properti investasi tidak diakui ketika dilepas.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**s. Investment Properties (Continued)**

*It may sometimes be difficult to determine reliably the fair value of the investment property under construction. In order to evaluate whether the fair value of an investment property under construction can be determined reliably, management considers the following factors, among others, the provisions of the construction contract, the stage of completion, whether the project/property is standard (typical for the market) or non-standard, the level of reliability of cash inflows after completion, and the development risk specific to the property, past experience with similar constructions, and status of construction permits.*

*Fair value is based on active market prices, adjusted, if necessary, for differences in the nature, location or condition of the specific asset. If this information is not available, the Group uses alternative valuation methods, such as recent prices on less active markets or discounted cash flow projections. Valuations are performed as at the financial position date by professional valuers who hold recognized and relevant professional qualifications and have recent experience in the location and category of the investment property being valued. These valuations form the basis for the carrying amounts in the consolidated financial statements. Changes in fair values are recognized in the consolidated statement of profit or loss and other comprehensive income. Investment properties are derecognized when they have been disposed.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**s. Properti Investasi (Lanjutan)**

Penambahan selanjutnya dikapitalisasi ke nilai tercatat aset hanya ketika ada keuntungan ekonomi di masa yang akan datang dapat dinikmati oleh Grup dari penambahan tersebut dan hal tersebut dapat diukur secara andal. Biaya perbaikan dan perawatan lainnya akan menjadi biaya saat terjadi. Ketika bagian dari properti investasi digantikan, nilai tercatat dari bagian yang digantikan tersebut akan dihapus.

Properti investasi dihentikan pengakuannya pada saat pelepasan atau ketika properti investasi tersebut tidak digunakan lagi secara permanen dan tidak memiliki manfaat ekonomis di masa depan yang dapat diharapkan pada saat pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian atau pelepasan properti investasi diakui dalam laporan laba rugi dalam tahun terjadinya penghentian atau pelepasan tersebut.

Transfer ke properti investasi dilakukan jika, dan hanya jika, terdapat perubahan penggunaan yang ditunjukkan dengan berakhirnya pemakaian oleh pemilik, dimulainya sewa operasi ke pihak lain atau selesainya pembangunan atau pengembangan. Transfer dari properti investasi dilakukan jika, dan hanya jika, terdapat perubahan penggunaan yang ditunjukkan dengan dimulainya penggunaan oleh pemilik atau dimulainya pengembangan untuk dijual.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**s. Investment Properties (Continued)**

*Subsequent expenditure is capitalized to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the Group and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed when incurred. When part of an investment property is replaced, the carrying amount of the replaced part is derecognized.*

*An investment property should be derecognized upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from its disposal. Gains or losses arising from the retirement or disposal of an investment property is credited or charged to operations in the year the asset is derecognized.*

*Transfers to investment properties should be made when, and only when, there is a change in use, evidenced by the end of Investment property is measured initially at its cost, including related transaction costs and where applicable borrowing costs owner-occupation, commencement of an operating lease to another party or end of construction or development. Transfers from investment properties should be made when, and only when, there is a change in use, evidenced by the commencement of owner-occupation or commencement of development with a view to sell.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**s. Properti Investasi (Lanjutan)**

Untuk transfer dari properti investasi ke properti yang digunakan sendiri, biaya yang diperhitungkan untuk akuntansi selanjutnya adalah nilai wajar pada tanggal perubahan penggunaan. Jika properti yang digunakan sendiri oleh Grup menjadi properti investasi, Grup mencatat properti tersebut sesuai dengan kebijakan aset tetap sampai dengan saat tanggal terakhir perubahan penggunaannya.

**t. Sewa**

Sebagai Penyewa

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

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**s. Investment Properties (Continued)**

*For a transfer from investment properties to owner occupied property, the deemed cost for subsequent accounting is the fair value at the date of change in use. If an owner-occupied property becomes an investment property, the Group shall record the investment property in accordance with the property and equipment policies up to the date of change in use.*

**t. Leases**

As Lessee

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

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

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**t. Sewa (Lanjutan)**

Sebagai Penyewa

Pembayaran sewa yang diperhitungkan dalam pengukuran liabilitas sewa terdiri atas:

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

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

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

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

Grup mengukur kembali liabilitas sewa (dan melakukan penyesuaian terkait terhadap aset hak-guna) jika:

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**t. Leases (Continued)**

As Lessee

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

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

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

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

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

The Group remeasures the lease liability (and makes a corresponding adjustment to the related right-of-use assets) whenever:

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**t. Sewa (Lanjutan)**

Sebagai Penyewa

- terdapat perubahan dalam masa sewa atau perubahan dalam penilaian atas eksekusi opsi pembelian, di mana liabilitas sewa diukur dengan mendiskontokan pembayaran sewa revisian menggunakan tingkat diskonto revisian;
- terdapat perubahan sewa masa depan sebagai akibat dari perubahan indeks atau perubahan perkiraan pembayaran berdasarkan nilai residual jaminan di mana liabilitas sewa diukur kembali dengan mendiskontokan pembayaran sewa revisian menggunakan tingkat diskonto awal (kecuali jika pembayaran sewa berubah karena perubahan suku bunga mengambang, di mana tingkat diskonto revisian digunakan); atau
- kontrak sewa dimodifikasi dan modifikasi sewa tidak dicatat sebagai sewa terpisah, liabilitas sewa diukur dengan mendiskontokan pembayaran sewa revisian menggunakan tingkat diskonto revisian.

Aset hak-guna terdiri dari pengukuran awal atas liabilitas sewa, pembayaran sewa yang dilakukan pada saat atau sebelum permulaan sewa dan biaya langsung awal. Aset hak-guna selanjutnya diukur sebesar biaya, kecuali untuk kendaraan yang disewakan yang disajikan sebesar nilai revaluasi berdasarkan penilaian yang dilakukan oleh penilai independen eksternal, dikurangi akumulasi penyusutan dan kerugian penurunan nilai.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**t. Leases (Continued)**

*As Lessee*

- *the lease term has changed or there is a change in the assessment of the exercise of a purchase option, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate;*
- *the lease payments change due to changes in an index or rate or a change in expected payment under a guaranteed residual value, in which cases the lease liability is remeasured by discounting the revised lease payments using the initial discount rate (unless the lease payments change is due to a change in a floating interest rate, in which case a revised discount rate is used); or*
- *a lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate.*

*The right-of-use assets comprise the initial measurements of the corresponding lease liability, lease payments made at or before the commencement day and any initial direct costs. They are subsequently measured at cost, except for vehicles held for rental which are shown at revalued amount based on valuations performed by external independent valuers, less accumulated depreciation and impairment losses.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**t. Sewa (Lanjutan)**

Sebagai Penyewa

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

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

	<u>Tahun/Years</u>	
Kendaraan sewa	8	Vehicles held for rental
Gedung kantor	2 - 5	Office building

Jika sewa mengalihkan kepemilikan aset pendasar atau jika biaya perolehan aset hak-guna merefleksikan Grup akan mengeksekusi opsi beli, aset hak-guna disusutkan selama masa manfaat aset pendasar. Penyusutan dimulai pada tanggal permulaan sewa.

Aset hak-guna disajikan sebagai bagian dari "Aset Tetap" pada laporan keuangan konsolidasian.

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**t. Leases (Continued)**

As Lessee

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

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

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

The right-of-use assets are presented as part of "Property and Equipment" in the consolidated financial statements.

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

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**t. Sewa (Lanjutan)**

Sebagai Penyewa

Sewa variabel yang tidak bergantung pada indeks atau suku bunga tidak diperhitungkan dalam pengukuran liabilitas sewa dan aset hak-guna.

Pembayaran terkait diakui sebagai beban dalam periode peristiwa atau kondisi yang memicu pembayaran tersebut terjadi dan dicatat dalam pos "Beban umum dan administrasi" dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

Sebagai cara praktis, PSAK 73 mengizinkan penyewa untuk memisahkan komponen non-sewa, dan mencatat masing-masing komponen sewa dan komponen non-sewa sebagai kesepakatan sewa tunggal. Grup tidak menggunakan cara praktis ini. Untuk kontrak yang memiliki komponen sewa dan satu atau lebih sewa tambahan atau komponen nonsewa, Grup mengalokasikan imbalan dalam kontrak ke setiap komponen sewa dengan dasar harga jual relatif berdiri sendiri dari komponen sewa dan jumlah agregat masing-masing dari komponen non-sewa.

Grup melakukan perjanjian sewa sebagai pesewa sehubungan dengan beberapa properti investasinya dan kendaraannya.

Sewa di mana Grup sebagai pesewa diklasifikasikan sebagai sewa pembiayaan atau sewa operasi. Ketika persyaratan sewa secara substansial mengalihkan seluruh risiko dan manfaat yang terkait dengan kepemilikan ke penyewa, kontrak tersebut diklasifikasikan sebagai sewa pembiayaan. Seluruh sewa lainnya diklasifikasikan sebagai sewa operasi.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**t. Leases (Continued)**

*As Lessee*

*Variable rents that do not depend on an index or rate are not included in the measurements of the lease liability and the right-of-use asset.*

*The related payments are recognized as an expense in the period in which the event or condition that triggers those payments occur and are included in the line "General and administrative expenses" in the consolidated statement of profit or loss and other comprehensive income.*

*As a practical expedient, PSAK 73 permits a lessee not to separate non-lease components, and instead account for any lease and associated non-lease components as a single arrangement. The Group has not used this practical expedient. For contracts that contain a lease component and one or more additional lease or non-lease components, the Group allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.*

*The Group enters into lease agreements as a lessor with respect to some of its investment properties and its vehicles.*

*Leases for which the Group is a lessor are classified as finance or operating leases. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**t. Sewa (Lanjutan)**

**Sebagai Penyewa**

Ketika Grup adalah pesewa-antara, Grup mencatat sewa utama dan subsewa sebagai dua kontrak yang terpisah. Subsewa diklasifikasikan sebagai sewa pembiayaan atau sewa operasi dengan mengacu pada aset hak-guna yang timbul dari sewa utama.

Penghasilan sewa dari sewa operasi diakui secara garis lurus selama masa sewa yang relevan. Biaya langsung awal yang terjadi dalam menegosiasikan dan mengatur sewa operasi ditambahkan ke jumlah tercatat aset sewa dan diakui secara garis lurus selama masa sewa.

Ketika suatu kontrak mencakup komponen sewa dan non-sewa, Grup menerapkan PSAK 72 untuk mengalokasikan imbalan berdasarkan kontrak bagi setiap komponen.

**u. Penurunan Nilai Aset Non-keuangan**

Pada setiap akhir periode pelaporan, Grup menilai apakah terdapat indikasi suatu aset mengalami penurunan nilai. Jika terdapat indikasi tersebut atau pada saat pengujian penurunan nilai aset diperlukan, maka Grup membuat estimasi jumlah terpulihkan aset tersebut.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**t. Leases (Continued)**

**As Lessee**

When the Group is an intermediate lessor, it accounts for the head lease and the sublease as two separate contracts. The sublease is classified as a finance or operating lease by reference to the right-of-use asset arising from the head lease.

Rental income from operating leases is recognized on a straight-line basis over the terms of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased assets and recognized on a straight-line basis over the lease term.

When a contract includes lease and non-lease components, the Group applies PSAK 72 to allocate the consideration under the contract to each component.

**u. Impairment of Non-financial Assets**

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



**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**u. Penurunan Nilai Aset Non-keuangan  
(Lanjutan)**

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

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

Kerugian penurunan nilai yang telah diakui dalam periode sebelumnya untuk suatu aset selain *goodwill* dibalik hanya jika terdapat perubahan asumsi-asumsi yang digunakan untuk menentukan jumlah terpulihkan aset tersebut sejak rugi penurunan nilai terakhir diakui. Dalam hal ini, jumlah tercatat aset dinaikkan ke jumlah terpulihkannya.

Pembalikan tersebut dibatasi sehingga jumlah tercatat aset tidak melebihi jumlah terpulihkannya maupun jumlah tercatat, neto setelah penyusutan, seandainya tidak ada rugi penurunan nilai yang telah diakui untuk aset tersebut pada tahun sebelumnya.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**u. Impairment of Non-financial Assets  
(Continued)**

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

*An assessment is made at each reporting period 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 exist, the recoverable amount is estimated.*

*A previously recognized impairment loss for an asset other than goodwill is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. If that is the case, the carrying amount of the asset is increased to its recoverable amount.*

*The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**u. Penurunan Nilai Aset Non-keuangan  
(Lanjutan)**

Pembalikan rugi penurunan nilai diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian, kecuali aset yang bersangkutan disajikan pada jumlah revaluasian, dalam hal ini pembalikan kerugian penurunan nilai diperlakukan sebagai kenaikan revaluasi. Setelah pembalikan tersebut, penyusutan aset tersebut disesuaikan di periode mendatang untuk mengalokasikan jumlah tercatat aset yang direvisi, dikurangi nilai sisanya, dengan dasar yang sistematis selama sisa umur manfaatnya.

**v. Pajak Penghasilan**

Pertimbangan signifikan dilakukan dalam menentukan provisi atas pajak penghasilan badan. Terdapat transaksi dan perhitungan tertentu yang penentuan pajak akhirnya adalah tidak pasti sepanjang kegiatan usaha normal. Grup mengakui liabilitas atas pajak penghasilan badan berdasarkan estimasi apakah akan terdapat tambahan pajak penghasilan badan.

Penentuan provisi untuk pajak penghasilan badan memerlukan pertimbangan yang signifikan dari manajemen. Ada transaksi dan perhitungan tertentu yang penentuan pajak akhirnya tidak pasti selama kegiatan usaha biasa. Grup mengakui liabilitas atas masalah pajak penghasilan badan yang diharapkan berdasarkan estimasi apakah tambahan pajak penghasilan badan akan terutang. Jika hasil pajak final dari hal-hal tersebut berbeda dari jumlah yang pada awalnya dicatat, perbedaan tersebut akan berdampak pada aset dan liabilitas pajak kini dan tanggungan pada periode di mana penentuan tersebut dibuat.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**u. Impairment of Non-financial Assets  
(Continued)**

*Reversal of an impairment loss is recognized in the consolidated statement of profit or loss and other comprehensive income, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase. After such a reversal, the depreciation charge on the said asset is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.*

**v. Income Taxes**

*Significant judgment is involved in determining the provision for corporate income tax. There are certain transactions and computation for which the ultimate tax determination is uncertain during the ordinary course of business. The Group recognizes liabilities for expected corporate income tax issues based on estimates of whether additional corporate income tax will be due.*

*Determining provision for corporate income tax requires significant judgment by management. There are certain transactions and computation for which the ultimate tax determination is uncertain during the ordinary course of business. The Group recognizes liabilities for expected corporate income tax issues based on estimates of whether additional corporate income tax will be due. Where the final tax outcome of these matters is different from the amount that are initially recorded, such differences will have an impact on the current and deferred tax assets and liabilities in the period in which such determination is made.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**v. Pajak Penghasilan (Lanjutan)**

Pajak Kini

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

Kekurangan atau kelebihan pembayaran pajak penghasilan badan dicatat sebagai bagian dari beban pajak kini dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian. Grup menyajikan bunga/denda, jika ada, sebagai bagian dari "Pendapatan Lain-lain - neto".

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**v. Income Taxes (Continued)**

Current Tax

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

Underpayment or overpayment of corporate income tax are presented as part of current income tax expense in the consolidated statement of profit or loss and other comprehensive income. The Group presents interest/penalty, if any, as part of "Other income - net".

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

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**v. Pajak Penghasilan (Lanjutan)**

Pajak Tangguhan

Pajak tangguhan diukur dengan metode liabilitas atas beda waktu pada tanggal pelaporan antara dasar pengenaan pajak untuk aset dan liabilitas dengan nilai tercatatnya untuk tujuan pelaporan keuangan. Liabilitas pajak tangguhan diakui untuk semua perbedaan temporer kena pajak dengan beberapa pengecualian. Aset pajak tangguhan diakui untuk perbedaan temporer yang boleh dikurangkan dan dan rugi fiskal apabila terdapat kemungkinan besar bahwa jumlah laba kena pajak pada masa mendatang akan memadai untuk mengkompensasi perbedaan temporer dan rugi fiskal.

Jumlah tercatat aset pajak tangguhan dikaji ulang pada akhir periode pelaporan, dan mengurangi jumlah tercatat jika kemungkinan besar laba kena pajak tidak lagi tersedia dalam jumlah yang memadai untuk mengkompensasi sebagian atau seluruh aset pajak tangguhan. Aset pajak tangguhan yang belum diakui dinilai kembali pada setiap akhir periode pelaporan dan diakui sepanjang kemungkinan besar laba kena pajak mendatang akan memungkinkan aset pajak tangguhan tersedia untuk dipulihkan.

Aset dan liabilitas pajak tangguhan dihitung berdasarkan tarif yang akan dikenakan pada periode saat aset direalisasikan atau liabilitas tersebut diselesaikan, berdasarkan undang-undang pajak yang berlaku atau berlaku secara substantif pada akhir periode laporan keuangan konsolidasian. Pengaruh pajak terkait dengan penyisihan dan/atau pemulihan semua perbedaan temporer selama tahun berjalan, termasuk pengaruh perubahan tarif pajak, dikreditkan atau dibebankan pada periode operasi berjalan, kecuali untuk transaksi-transaksi yang sebelumnya telah langsung dibebankan atau dikreditkan ke penghasilan komprehensif lain atau langsung ekuitas.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**v. Income Taxes (Continued)**

Deferred Tax

Deferred tax is provided using the balance sheet method on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes. Deferred tax liabilities are recognized for all taxable temporary differences with certain exceptions. Deferred tax assets are recognized for deductible temporary differences and tax losses carry-forward to the extent that it is probable that taxable income will be available in future years against which the deductible temporary differences and tax losses carry-forward can be utilized.

The carrying amount of a deferred tax asset is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable income will be available to allow all or part of the benefit of that deferred tax asset to be utilized. Unrecognized deferred tax assets are reassessed at each reporting date and are recognized to the extent that it has become probable that future taxable income will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on tax laws that have been enacted or substantively enacted at the end of reporting period. The related tax effects of the provisions for and/or reversals of all temporary differences during the year, including the effect of change in tax rates, are credited or charged to current period operations, except to the extent that they relate to items previously charged or credited to other comprehensive income or directly to equity.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**v. Pajak Penghasilan (Lanjutan)**

Pajak Tangguhan (Lanjutan)

Aset dan liabilitas pajak tangguhan saling hapus saat hak yang dapat dipaksakan secara hukum ada untuk saling hapus aset pajak kini dan liabilitas pajak kini, atau aset pajak tangguhan dan liabilitas pajak tangguhan berkaitan dengan entitas kena pajak yang sama, atau Grup bermaksud untuk menyelesaikan aset dan liabilitas pajak kini dengan dasar neto.

**w. Pajak Final**

Sesuai peraturan perpajakan di Indonesia, pajak final dikenakan atas nilai bruto transaksi, dan tetap dikenakan walaupun atas transaksi tersebut pelaku transaksi mengalami kerugian.

Pajak final tidak termasuk dalam lingkup yang diatur oleh PSAK 46, "Pajak Penghasilan".

**x. Imbalan Kerja**

Imbalan Kerja Jangka Pendek

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**v. Income Taxes (Continued)**

Deferred Tax (Continued)

*Deferred tax assets and liabilities are offset when a legally enforceable right exists to offset current tax assets against current tax liabilities, or the deferred tax assets and the deferred tax liabilities relate to the same taxable entity, or the Group intends to settle its current assets and liabilities on a net basis.*

**w. Final Tax**

*In accordance with the tax regulation in Indonesia, final tax is applied to the gross value of transactions, even when the parties carrying the transaction recognizing losses.*

*Final tax is scoped out from PSAK 46, "Income Tax"*

**x. Employee Benefits**

Short-term Employee Benefits

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

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**x. Imbalan Kerja (Lanjutan)**

Imbalan Pascakerja Program Imbalan Pasti

Pada bulan April 2022, DSAK-IAI menerbitkan materi penjelasan melalui siaran pers atas persyaratan pengatribusian imbalan pada periode jasa sesuai PSAK 24, “Imbalan Kerja” yang diadopsi dari IAS 19, “Employee Benefits”. Materi penjelasan tersebut menyampaikan informasi bahwa pola fakta umum dari program pensiun berbasis Undang-undang Ketenagakerjaan yang berlaku di Indonesia saat ini memiliki pola fakta serupa dengan yang ditanggapi dan disimpulkan dalam *IFRS Interpretation Committee (IFRIC) Agenda Decision Attributing Benefit to Periods of Service (IAS 19)*.

Grup mengakui kewajiban imbalan kerja yang tidak didanai sesuai dengan Peraturan Pemerintah No. 35 Tahun 2021 (PP 35/2021) yang menerapkan pengaturan Peraturan Pemerintah Pengganti Undang-Undang (Perppu) No. 2/2022 tentang Cipta Kerja pada tahun 2022 dan Undang-undang No. 11/2020 tentang Cipta Kerja pada tahun 2021.

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**x. Employee Benefits (Continued)**

Defined Benefit Plan

In April 2022, DSAK-IAI issued an explanatory material through a press release regarding attribution of benefits to periods of service in accordance with PSAK 24, “Employee Benefits” which was adopted from IAS 19, “Employee Benefits”. The explanatory material conveyed the information that the fact pattern of the pension program based on the Labor Law currently enacted in Indonesia is similar to those responded and concluded in the *IFRS Interpretation Committee (IFRIC) Agenda Decision Attributing Benefit to Periods of Service (IAS 19)*.

The Group recognized unfunded employee benefits liability in accordance with Government Regulation No. 35 Year 2021 (PP 35/2021) that implement the provisions of Government Regulation in Lieu of Law (“Perppu”) No. 2/2022 on Job Creation in 2022 and Law No. 11/2020 on Job Creation in 2021.

Pension costs under the Company’s defined benefit pension plans are determined by periodic actuarial calculation using the *projected-unit-credit method* and applying the assumptions on discount rate and annual rate of increase in compensation.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**x. Imbalan Kerja (Lanjutan)**

Imbalan Pascakerja Program Imbalan Pasti  
(Lanjutan)

Pengukuran kembali, terdiri dari keuntungan dan kerugian aktuarial, yang tercermin langsung dalam laporan posisi keuangan yang dibebankan atau dikreditkan diakui dalam penghasilan komprehensif lain pada periode terjadinya untuk mencerminkan aset atau liabilitas pension neto yang diakui pada laporan keuangan untuk mencerminkan nilai penuh dari defisit dan surplus program. Pengukuran kembali diakui dalam penghasilan komprehensif lain tercermin segera dalam saldo laba dan tidak akan direklasifikasi ke laba rugi.

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

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

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

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**x. Employee Benefits (Continued)**

Defined Benefit Plan (Continued)

Remeasurement, comprising actuarial gains and losses, is reflected immediately in the statement of financial position with a charge or credit recognized in other comprehensive income in the period in which they occur in order for the net pension asset or liability recognized in the statement of financial position to reflect the full value of the plan deficit and surplus. Remeasurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss.

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

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

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

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

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**y. Provisi dan Kontinjensi**

Provisi diakui jika Grup memiliki liabilitas kini (baik bersifat hukum maupun bersifat konstruktif), sebagai akibat peristiwa masa lalu, besar kemungkinan penyelesaian liabilitas tersebut mengakibatkan arus keluar sumber daya yang mengandung manfaat ekonomi dan estimasi yang andal mengenai jumlah liabilitas tersebut dapat dibuat. Ketika Grup mengharapkan sebagian atau seluruh provisi diganti, maka penggantian tersebut diakui sebagai aset yang terpisah tetapi hanya pada saat timbul keyakinan penggantian pasti diterima. Beban yang terkait dengan provisi disajikan secara neto setelah dikurangi jumlah yang diakui sebagai pengantiannya.

Provisi ditelaah kembali pada setiap tanggal pelaporan dan disesuaikan untuk mencerminkan estimasi terbaik yang paling kini. Jika kemungkinan besar tidak terjadi arus keluar sumber daya yang mengandung manfaat ekonomi untuk menyelesaikan liabilitas tersebut, maka provisi dibatalkan.

Aset dan kewajiban kontinjensi tidak diakui dalam laporan keuangan konsolidasian. Liabilitas kontinjensi diungkapkan dalam laporan keuangan konsolidasian, kecuali kemungkinan arus keluar sumber daya yang mewujudkan manfaat ekonomi bersifat kecil. Aset kontinjensi diungkapkan dalam laporan keuangan konsolidasian di mana kemungkinan besar terjadi arus masuk manfaat ekonomi.

**z. Beban Emisi Saham**

Beban emisi saham merupakan beban-beban yang dikeluarkan dalam rangka Penawaran Umum, dicatat dan disajikan sebagai pengurang akun "Tambahkan Modal Disetor" dan tidak diamortisasi.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**y. Provisions and Contingencies**

*Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Group expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in profit or loss net of any reimbursement.*

*Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.*

*Contingent assets and liabilities are not recognized in the consolidated financial statements. Contingent liabilities are disclosed in the consolidated financial statements, unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent assets are disclosed in the consolidated financial statements where an inflow of economic benefits is probable.*

**z. Share Issuance Cost**

*Share issuance costs are expenses paid for Public Offering purposes, recorded and presented as deduction against "Additional Paid-in Capital" and are not amortized.*



**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**aa. Pengakuan Pendapatan dan Beban**

**aa. Revenue and Expense Recognition**

Grup telah menerapkan PSAK 72 yang membutuhkan pendapatan pengakuan untuk memenuhi 5 langkah penilaian:

*The Group has applied SFAS 72, which requires revenue recognition to fulfill 5 steps of assessment:*

1. Identifikasi kontrak dengan pelanggan.
2. Identifikasi kewajiban pelaksanaan dalam kontrak. Kewajiban pelaksanaan adalah janji dalam kontrak untuk mentransfer barang atau jasa yang berbeda kepada pelanggan.
3. Tentukan harga transaksi. Harga transaksi adalah jumlah imbalan yang diharapkan menjadi hak entitas sebagai imbalan untuk mentransfer barang atau jasa yang dijanjikan kepada pelanggan. Jika pertimbangan yang dijanjikan dalam kontrak mencakup jumlah variabel, Grup memperkirakan jumlah imbalan yang diharapkan berhak sebagai imbalan atas pengalihan barang atau jasa yang dijanjikan kepada pelanggan dikurangi perkiraan jumlah jaminan tingkat layanan yang akan dibayarkan selama masa kontrak.
4. Alokasikan harga transaksi untuk setiap kewajiban pelaksanaan atas dasar harga jual berdiri sendiri relatif dari setiap barang atau jasa berbeda yang dijanjikan dalam kontrak. Jika hal ini tidak dapat diamati secara langsung, harga jual berdiri sendiri relatif diestimasi berdasarkan biaya ekspektasian ditambah margin.
5. Mengakui pendapatan ketika kewajiban pelaksanaan dipenuhi dengan mentransfer barang atau jasa yang dijanjikan kepada pelanggan (yaitu ketika pelanggan memperoleh kendali atas barang atau jasa).

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. *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. *Recognise 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).*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**aa. Pengakuan Pendapatan dan Beban  
(Lanjutan)**

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

**Pendapatan**

Saldo Kontrak

**Kontrak Aset**

Kontrak aset pada awalnya diakui sebagai pendapatan yang diperoleh dari jasa yang diberikan karena penerimaan imbalan bergantung pada keberhasilan penyelesaian jasa tersebut. Setelah penyelesaian jasa dan penerimaan oleh pelanggan, jumlah yang diakui sebagai kontrak aset direklasifikasi ke piutang usaha.

**Kontrak Liabilitas**

Kontrak liabilitas diakui jika pembayaran diterima atau pembayaran jatuh tempo (mana yang lebih awal) dari pelanggan sebelum Grup mengalihkan barang atau jasa terkait. Kontrak liabilitas (diakui juga sebagai “Pendapatan ditangguhkan” pada laporan posisi keuangan konsolidasian) diakui sebagai pendapatan ketika Grup memenuhi kontrak tersebut (yaitu, mengalihkan kendali atas barang dan jasa terkait kepada pelanggan).

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**aa. Revenue and Expense Recognition  
(Continued)**

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

**Revenue**

Contract Balances

**Contract Assets**

*A contract asset is initially recognized for revenue earned from service rendered because the receipt of consideration is conditional on successful completion of the service. Upon completion of the service and acceptance by the customer, the amount recognized as contract assets is reclassified to trade receivables.*

**Contract Liabilities**

*A contract liability is recognized if a payment is received or a payment is due (whichever is earlier) from a customer before the Group transfers the related goods or services. Contract liabilities (also referred as “Unearned revenue” in the consolidated statement of financial position) are recognized as revenue when the Group performs under the contract (i.e., transfers control of the related goods or services to the customer).*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**aa. Pengakuan Pendapatan dan Beban  
(Lanjutan)**

**Pendapatan (Lanjutan)**

Jasa Manajemen Investasi dan Lainnya

Pendapatan dari jasa manajemen diakui pada saat jasa tersebut diberikan, berdasarkan ketentuan dalam kontrak.

Pendapatan jasa manajemen investasi ditentukan sesuai dengan ketentuan kontrak dan diakui sebagai pendapatan secara harian. Jasa penjualan dan/atau jasa pembelian kembali diakui sebagai pendapatan pada saat terjadi transaksi. Pendapatan *discretionary* diakui secara bulanan.

Jasa konsultasi manajemen diakui pada saat jasa diberikan sesuai dengan ketentuan dalam kontrak.

Performance Fee

Performance fee diperoleh ketika Grup mencapai target tertentu yang disepakati sesuai dengan Kontrak Pengelolaan Aset Investasi.

Pendapatan Pembiayaan Konsumen,  
Pendapatan Sewa Pembiayaan, Pendapatan  
Anjak Piutang

Pendapatan pembiayaan konsumen, pendapatan sewa pembiayaan dan pendapatan anjak piutang diakui dengan menggunakan metode suku bunga efektif.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**aa. Revenue and Expense Recognition  
(Continued)**

**Revenue (Continued)**

Investment Management and Other Fees

*Income from management services is recognized when the services are rendered based on the provisions in the contract.*

*Investment manager income are determined in accordance with the term of the contract and are recognized as income daily. Subscription and/or redemption fees are recognized as income when transactions incurred. Discretionary income is recognized at monthly basis.*

*Management consultant fees are recognized when the services are rendered based on the terms of the contracts.*

Performance Fee

*Performance fee is obtained when the Group achieves certain targets agreed in accordance with the Investment Asset Management Contract.*

Consumer Financing Income, Finance Lease  
Income, Factoring Income

*Consumer financing income, finance lease income and factoring income, are recognized using the effective interest method.*

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**aa. Pengakuan Pendapatan dan Beban  
(Lanjutan)**

**Pendapatan (Lanjutan)**

Pendapatan Pembiayaan Konsumen,  
Pendapatan Sewa Pembiayaan, Pendapatan  
Anjak Piutang (Lanjutan)

Suku bunga efektif adalah suku bunga yang secara tepat mendiskontokan estimasi pembayaran dan penerimaan kas di masa datang selama perkiraan umur dari aset keuangan atau liabilitas keuangan (atau, jika lebih tepat, digunakan periode yang lebih singkat) untuk memperoleh nilai tercatat dari aset keuangan atau liabilitas keuangan. Pada saat menghitung suku bunga efektif, Grup mengestimasi arus kas di masa datang dengan mempertimbangkan seluruh persyaratan kontraktual dalam instrumen keuangan tersebut, tetapi tidak mempertimbangkan kerugian di masa mendatang.

Perhitungan suku bunga efektif mencakup seluruh biaya dan bentuk lain yang dibayarkan atau diterima yang merupakan bagian tak terpisahkan dari suku bunga efektif, termasuk biaya transaksi.

Pendapatan Jasa Transportasi

Pendapatan jasa, termasuk pendapatan sewa operasi diakui pada saat jasa diberikan, dimana jumlah tercatat dapat diukur dengan andal. Pendapatan sewa operasi diakui berdasarkan garis lurus sesuai dengan jangka waktu kontrak sewa operasi. Angsuran sewa operasi yang diterima di muka dicatat sebagai pendapatan sewa tangguhan dan diakui dalam laporan laba rugi konsolidasian pada saat menjadi hak.

Piutang atas pendapatan dari sewa yang diakui tetapi belum ditagih disajikan sebagai "Pendapatan Yang Belum Ditagih" dalam laporan posisi keuangan konsolidasian.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**aa. Revenue and Expense Recognition  
(Continued)**

**Revenue (Continued)**

Consumer Financing Income, Finance Lease  
Income, Factoring Income (Continued)

The effective interest rate is the rate that exactly discounts the estimated future cash payments and receipts through the expected life of the financial asset or financial liability (or, where appropriate, a shorter period) to the carrying amount of the financial asset or financial liability. When calculating the effective interest rate, the Group estimates future cash flows considering all contractual terms of the financial instrument, but not future credit losses.

The calculation of the effective interest rate includes all fees and points paid or received that are an integral part of the effective interest rate, including transaction costs.

Transportation Service Income

Revenue from rendering of services, including operating lease, is recognized when the services are performed, provided that the amount can be measured reliably. Operating lease income is recognized on a straight-line basis over the lease term. Lease installment received in advance are recorded as unearned rental income and credited to the consolidated statement of profit or loss when earned.

Receivable on rental income from rent that is recognized but not yet billed are presented as "Unbilled Revenues" in the consolidated statement of financial position.

The original consolidated financial statements included herein are in  
Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**aa. Pengakuan Pendapatan dan Beban  
(Lanjutan)**

**Pendapatan (Lanjutan)**

Pendapatan Administrasi

Pendapatan administrasi diakui pada saat perjanjian pembiayaan konsumen ditandatangani.

Pendapatan Kegiatan Perantara Perdagangan  
Efek

Pendapatan kegiatan perantara perdagangan efek berasal dari:

- i) Komisi perantara perdagangan efek yang diakui berdasarkan tanggal transaksi; dan
- ii) Transaksi efek yaitu perdagangan transaksi efek yang lazim dicatat pada tanggal perdagangan, seolah-olah transaksi efek telah diselesaikan. Keuntungan dan kerugian yang timbul dari transaksi efek yang merupakan tanggungan dan risiko Grup dicatat berdasarkan tanggal perdagangan. Transaksi efek pelanggan dilaporkan pada tanggal penyelesaian dan pendapatan komisi dan beban terkait dilaporkan pada tanggal perdagangan. Jumlah piutang dan utang dari transaksi efek yang belum mencapai tanggal penyelesaian kontrak dicatat bersih pada laporan posisi keuangan konsolidasian.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**aa. Revenue and Expense Recognition  
(Continued)**

**Revenue (Continued)**

Administrative Income

Administrative income is recognized at the time the consumer financing contracts are signed.

Revenue from Brokerage Activities

Revenue from brokerage activities consist of:

- i) Brokerage commissions which are recognized at the transaction date; and
- ii) Trading of marketable securities which are securities transactions in regular-way trades are recorded on the trade date, as if they had been settled. Profit and loss arising from all securities transactions entered into for the account and risk of the Group are recorded on a trade date basis. Customers' securities transactions are reported on a settlement date basis with related commission income and expenses reported on a trade date basis. Amounts receivable and payable for securities transactions that have not reached their contractual settlement date are recorded net on the consolidated statement of financial position.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**aa. Pengakuan Pendapatan dan Beban  
(Lanjutan)**

**Pendapatan (Lanjutan)**

Pendapatan Premi

Premi yang diperoleh sehubungan dengan kontrak asuransi dari reasuransi jangka pendek diakui sebagai pendapatan selama periode polis (kontrak) berdasarkan proporsi jumlah proteksi yang diberikan. Dalam hal periode polis berbeda secara signifikan dengan periode risiko (misalnya pada penutupan jenis pertanggungan asuransi konstruksi), maka seluruh premi yang diperoleh tersebut diakui sebagai pendapatan selama periode risiko.

Premi dari polis bersama (*coinsurance*) diakui sebesar proporsi premi Grup. Premi hak reasuransi diakui sebagai premi asuransi selama periode kontrak reasuransi secara proporsional dengan proteksi yang diperoleh.

Premi belum merupakan pendapatan dari kontrak asuransi jangka pendek ditentukan untuk masing-masing jenis pertanggungan dihitung berdasarkan premi neto sesuai dengan proporsi jumlah hari sampai dengan polis berakhir (proporsional harian).

Kenaikan atau penurunan premi yang belum merupakan pendapatan adalah selisih antara saldo premi yang belum merupakan pendapatan tahun berjalan dan tahun lalu.

Premi kontrak asuransi jangka panjang diakui sebagai pendapatan pada saat jatuh tempo dari pemegang polis.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**aa. Revenue and Expense Recognition  
(Continued)**

**Revenue (Continued)**

Premium Income

Premium earned in relation to insurance contracts of short-term, reinsurance are recognized as revenue over the period of the policy (contract) in proportion to the amount of protection to the amount of protection provided. In terms of the policy period differed significantly with the risk period (e.g., at the close of the type of construction insurance coverage), all earned premiums are recognized as revenue over the period of risk.

Premium from coinsurance is recognized as income based on the Group's proportionate share in the premium. Premium due to reinsurance company is recognized as reinsurance premium during the period of reinsurance contract in proportion to the insurance coverage received.

Unearned premiums on short-term insurance contract determined for each kind of business are calculated based on net premium in proportion to the number of days until the policy expires (proportional daily).

The increase or decrease in unearned premiums represents the difference of the balances of unearned premiums between the current and the prior year.

Premiums on long-term insurance contract are recognized as revenue on due date of policyholders.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**aa. Pengakuan Pendapatan dan Beban  
(Lanjutan)**

**Pendapatan (Lanjutan)**

Pendapatan Premi (Lanjutan)

Grup mereasuransikan sebagian risiko atas akseptasi pertanggungan yang diperoleh kepada perusahaan asuransi lain dan perusahaan reasuransi. Jumlah premi dibayar atau bagian premi atas transaksi reasuransi prospektif diakui sebagai premi reasuransi sesuai periode kontrak reasuransi secara proporsional dengan proteksi yang diberikan. Pembayaran atau liabilitas atas transaksi reasuransi retrospektif diakui sebagai piutang reasuransi sebesar liabilitas yang dibukukan sehubungan dengan kontrak reasuransi tersebut.

Porsi reasuransi atas premi belum merupakan pendapatan ditentukan secara konsisten dengan pendekatan yang digunakan dalam menentukan premi yang belum merupakan pendapatan, berdasarkan syarat dan ketentuan dari kontrak reasuransi tersebut.

Pendapatan Sewa

Pendapatan sewa yang timbul dari sewa operasi dicatat dengan metode garis lurus selama masa sewa dan diakui dalam pendapatan sesuai dengan sifat operasinya. Uang muka sewa disajikan dalam akun "Pendapatan Sewa Ditangguhkan".

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**aa. Revenue and Expense Recognition  
(Continued)**

**Revenue (Continued)**

Premium Income (Continued)

The Group's reinsured part of its total accepted risk to other insurance and reinsurance companies. The premium paid to the reinsurer or the insurer's share in the premium on prospective reinsurance transaction is recognized as reinsurance premium (contra premium account) over the reinsurance contract period in proportion to the insurance coverage provided. A payment or obligation for retrospective reinsurance transaction is recognized as reinsurance receivable from the reinsurer in the amount equivalent to the payment made or recorded liability in relation to the reinsurance contract.

Unearned premiums portion of reinsurance is determined consistently with the approach used in determining the unearned premiums, based on terms and conditions of the reinsurance contract.

Rental Income

Rental income arising from operating leases is accounted on a straight-line basis over its lease terms and is included in revenue due to its operating nature. The advance rental received from customers rental are presented in the consolidated statement of financial position as "Deferred Rental Income".

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**aa. Pengakuan Pendapatan dan Beban  
(Lanjutan)**

**Pendapatan (Lanjutan)**

Pendapatan Dividen dan Bunga

Pendapatan dividen dari investasi diakui pada saat hak pemegang saham untuk menerima pembayaran telah ditetapkan (dengan ketentuan bahwa besar kemungkinan manfaat ekonomi akan mengalir kepada Grup dan jumlah pendapatan dapat diukur secara andal).

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

Pendapatan Keuangan

Pendapatan bunga dari aset keuangan diakui apabila kemungkinan besar manfaat ekonomi akan mengalir ke Grup dan jumlah pendapatan dapat diukur dengan andal. Pendapatan bunga diakui atas dasar berlalunya waktu dengan mengacu pada pokok aset keuangan dan suku bunga efektif yang berlaku yang merupakan suku bunga yang secara tepat mendiskontokan estimasi penerimaan kas di masa datang selama perkiraan umur aset keuangan ke nilai tercatat bersih dari aset pada pengakuan awal.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**aa. Revenue and Expense Recognition  
(Continued)**

**Revenue (Continued)**

Dividend and Interest Income

Dividend income from investments are recognized when the shareholder's right to receive payment has been established (provided that it is probable that the economic benefits will flow to the Group and the amount of revenue can be measured reliably).

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

Finance Income

Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.



**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**aa. Pengakuan Pendapatan dan Beban  
(Lanjutan)**

**Pendapatan (Lanjutan)**

Pendapatan Lainnya

Pendapatan denda keterlambatan dan pinalti diakui pada saat denda keterlambatan dan pinalti diterima.

**Beban**

Beban Usaha

Beban diakui pada saat terjadinya dengan dasar akrual.

Beban Klaim

Beban klaim meliputi klaim disetujui (*settled claims*), klaim dalam proses penyelesaian termasuk klaim yang terjadi namun belum dilaporkan dan beban penyelesaian klaim. Klaim tersebut diakui sebagai beban klaim pada saat timbulnya liabilitas untuk memenuhi klaim.

Bagian klaim reasuransi diakui dan dicatat sebagai pengurang beban klaim pada periode yang sama dengan periode pengakuan beban klaim. Hak subrogasi diakui sebagai pengurang beban klaim pada saat realisasi.

Jumlah klaim dalam proses penyelesaian termasuk klaim yang sudah terjadi namun belum dilaporkan, diakui sebagai estimasi liabilitas klaim yang diukur berdasarkan perhitungan teknis asuransi. Perubahan estimasi liabilitas klaim, sebagai akibat proses penelaahan lebih lanjut dan perbedaan antara jumlah estimasi klaim dengan klaim yang dibayarkan, diakui dalam laba rugi konsolidasian pada periode terjadinya perubahan.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**aa. Revenue and Expense Recognition  
(Continued)**

**Revenue (Continued)**

Other Income

Late charges and penalty income are recognized when the late charges and penalty are received.

**Expenses**

Operating Expenses

Expenses are recognized as incurred on the accrual basis.

Claim Expenses

Claims expense consist of settled claims, claims in process including claims incurred but not yet reported and claim settlement expenses. Claims are recognized as expenses when incurred and liabilities arise due to claims.

Reinsurance claims received from reinsurance companies are recognized as a deduction from the claims expense in the same period as the recognition of claims expense. Subrogation right is recognized as deduction from claims expense when realized.

Claims in process included claims incurred but not yet reported, recognized as estimated of claims liabilities which are measured based on insurance technical calculations. The changes in estimated claims liabilities as a result of further review process and the difference between the estimated amount of the claim with the claims paid are recognized in the consolidated profit or loss when incurred.

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**aa. Pengakuan Pendapatan dan Beban  
(Lanjutan)**

**Beban (Lanjutan)**

Porsi reasuransi atas estimasi liabilitas klaim ditentukan secara konsisten dengan pendekatan yang digunakan dalam menentukan estimasi liabilitas klaim berdasarkan syarat dan ketentuan kontrak reasuransi terkait.

Beban Komisi

Komisi yang diberikan kepada pialang asuransi, agen dan perusahaan asuransi lain sehubungan dengan penutupan pertanggungan dicatat sebagai beban komisi.

Komisi yang diperoleh dari transaksi reasuransi dicatat sebagai pengurangan beban komisi dan diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian pada saat terjadinya. Dalam hal jumlah komisi yang diperoleh lebih besar dari jumlah beban komisi, selisih tersebut disajikan sebagai pendapatan komisi - neto dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**aa. Revenue and Expense Recognition  
(Continued)**

**Expenses (Continued)**

*Estimated reinsurance recoverable for estimated claims liabilities are presented as part of the reinsurance assets and measured consistently with the method of measuring the estimated claims liabilities under the related reinsurance contracts.*

Commission Expenses

*Commissions due to insurance brokers, agents and other insurance companies in connection with the insurance coverage are recorded as commission expense when incurred.*

*Commissions obtained from reinsurance transactions are recorded as deduction from commission expense and recognized when earned. If commission income is greater than the commission expense, the difference is presented as income in the consolidated statement of profit or loss and other comprehensive income.*

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**ab. Transaksi dan Saldo dalam Mata Uang  
Asing dan Translasi Saldo**

Pembukuan Grup diselenggarakan dalam mata uang Rupiah. Transaksi dalam mata uang asing dijabarkan ke dalam Rupiah dengan kurs yang berlaku pada tanggal transaksi. Pada akhir periode pelaporan, aset dan liabilitas moneter dalam mata uang asing dijabarkan ke dalam Rupiah dengan menggunakan kurs tengah yang ditetapkan oleh Bank Indonesia pada tanggal tersebut. Laba atau rugi dari selisih kurs mata uang asing dan penjabaran aset dan liabilitas moneter dalam mata uang Rupiah diakui dalam laba rugi periode berjalan.

Transaksi dalam mata uang asing dicatat dalam Rupiah berdasarkan kurs yang berlaku pada saat transaksi dilakukan. Pada tanggal pelaporan, aset dan liabilitas moneter dalam mata uang asing dijabarkan sesuai dengan rata-rata kurs jual dan beli yang diterbitkan oleh Bank Indonesia pada tanggal transaksi perbankan terakhir untuk periode yang bersangkutan, dan laba atau rugi kurs yang timbul, dikreditkan atau dibebankan pada operasi periode yang bersangkutan.

Kurs yang digunakan untuk menjabarkan ke mata uang Rupiah, mata uang penyajian Grup, pada tanggal 31 Maret 2024 dan 31 Desember 2023 adalah sebagai berikut:

	31 Maret 2024	31 Desember 2023	
1 Franc Swiss	17.508	18.374	1 Swiss Franc
1 Euro	17.161	17.140	1 Euro
1 Dolar Amerika Serikat	15.853	15.416	1 United States Dollar
1 Dolar Singapura	11.766	11.712	1 Singapore Dollar
1 Dolar Australia	10.346	10.565	1 Australian Dollar
1 Yuan China	2.193	2.170	1 Chinese Yuan
1 Yen Jepang	105	110	1 Japanese Yen

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**ab. Foreign Currency Transactions and  
Balances Translation**

The accounting records of the Group are maintained in Rupiah. Transactions denominated in foreign currencies are translated into Rupiah at the exchange rates prevailing at the dates of the transactions. At the end of the reporting period, monetary assets and liabilities denominated in foreign currencies are translated into Rupiah using the middle rates of exchange quoted by Bank Indonesia at such dates. Exchange gains and losses arising on foreign currency transactions and on the translation of foreign currency monetary assets and liabilities into Rupiah are recognized in the current period profit or loss.

Transactions involving foreign currencies are recorded in Indonesian Rupiah at the rates of exchange prevailing at the time the transactions are made. At the reporting date, monetary assets and liabilities denominated in foreign currencies are adjusted to reflect the average of the selling and buying rates of exchange prevailing at the last banking transaction date of the period, as published by Bank Indonesia, and any resulting gains or losses are credited or charged to operations of the current period.

The exchange rates used for translation into Rupiah, the Group's presentation currency, as at March 31, 2024 and December 31, 2023 are as follows:

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**ab. Transaksi dan Saldo dalam Mata Uang  
Asing dan Translasi Saldo (Lanjutan)**

Akun-akun dari Entitas Anak luar negeri dijabarkan dari mata uang pelaporannya menjadi Rupiah dengan dasar sebagai berikut:

- a) Aset dan liabilitas, baik moneter maupun nonmoneter, dijabarkan dengan menggunakan kurs penutup.
- b) Pendapatan dan beban dijabarkan dengan menggunakan kurs yang berlaku pada tanggal transaksi atau, bila memenuhi syarat, kurs rata-rata periode tersebut.
- c) Selisih kurs yang terjadi disajikan sebagai "Penghasilan Komprehensif Lain" sebagai bagian dari ekuitas sampai pelepasan investasi neto yang bersangkutan.

**ac. Laba Neto per Saham Dasar**

Laba neto per saham dasar dihitung dengan membagi laba tahun berjalan yang dapat diatribusikan kepada pemilik Entitas Induk dengan rata-rata tertimbang jumlah saham biasa yang beredar pada tahun yang bersangkutan.

**ad. Informasi Segmen**

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

Segmen operasi adalah suatu komponen dari entitas:

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**ab. Foreign Currency Transactions and  
Balances Translation (Continued)**

The accounts of foreign Subsidiary are translated from its respective reporting currency into Indonesian Rupiah on the following basis:

- a) Assets and liabilities, both monetary and nonmonetary, are translated using the closing rate of exchange.
- b) Revenues and expenses are translated using transactions date exchange rate or, if applicable, the average rate for the period.
- c) The resulting exchange difference is presented as an "Other Comprehensive Income" in the equity section until disposal of the net investment.

**ac. Basic Earnings per Share**

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

**ad. Segment Information**

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

An operating segment is a component of an entity:

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**ad. Informasi Segmen (Lanjutan)**

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

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

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

**ae. Pengukuran Nilai Wajar**

Nilai wajar adalah harga yang akan diterima dari menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam transaksi teratur antara pelaku pasar pada tanggal pengukuran. Pengukuran nilai wajar mengasumsikan bahwa transaksi untuk menjual aset atau mengalihkan liabilitas terjadi:

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**ad. Segment Information (Continued)**

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

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

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

**ae. Fair Value Measurement**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**ae. Pengukuran Nilai Wajar (Lanjutan)**

- i) Di pasar utama untuk aset atau liabilitas tersebut, atau
- ii) 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.

Nilai wajar dari aset atau liabilitas diukur dengan 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 dari suatu 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 pada penggunaan tertinggi dan terbaiknya.

Grup menggunakan teknik penilaian yang sesuai dalam keadaan dan data yang memadai tersedia untuk mengukur nilai wajar, memaksimalkan penggunaan input yang dapat diobservasi yang relevan dan meminimalkan penggunaan input yang tidak dapat diobservasi.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**ae. Fair Value Measurement (Continued)**

- i) In the principal market for the asset or liability, or
- ii) In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible to the Group.

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.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**ae. Pengukuran Nilai Wajar (Lanjutan)**

Seluruh aset dan liabilitas, baik yang diukur pada nilai wajar, atau nilai wajar aset atau liabilitas tersebut diungkapkan dalam laporan keuangan konsolidasian, dikategorikan dalam hirarki nilai wajar, berdasarkan level input terendah yang signifikan terhadap keseluruhan pengukuran, sebagai berikut:

Tingkat 1 - Harga kuotasian (tanpa penyesuaian) dipasar aktif untuk aset atau liabilitas yang identik;

Tingkat 2 - Teknik penilaian level input terendah yang signifikan terhadap pengukuran nilai wajar dapat diobservasi, baik secara langsung maupun tidak langsung;

Tingkat 3 - Teknik penilaian 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, maka Grup menentukan apakah telah terjadi transfer di antara tingkat hirarki nilai wajar dengan cara menilai kembali pengkategorian tingkat nilai wajar pada setiap akhir periode pelaporan.

**af. Saham Treasuri**

Instrumen ekuitas sendiri yang diperoleh kembali (saham treasuri) diakui sebesar biaya perolehan dan dikurangkan dari ekuitas. Tidak ada keuntungan atau kerugian yang diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian atas pembelian, penjualan, penerbitan atau pembatalan instrumen ekuitas milik Entitas Induk. Perbedaan antara jumlah tercatat dan pertimbangan, jika diterbitkan kembali, diakui dalam "tambahan modal disetor" atau "saldo laba".

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**ae. Fair Value Measurement (Continued)**

All assets and liabilities for which fair value is measured or disclosed in the consolidated financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to fair value measurement as a whole:

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities;

Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable;

Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

**af. Treasury Shares**

Own equity instruments that are reacquired (treasury shares) are recognized at cost and deducted from equity. No gain or loss is recognized in the consolidated statement of profit or loss and other comprehensive income on the purchase, sale, issue or cancellation of the Parent Entity's own equity instruments. Any difference between the carrying amount and the consideration, if reissued, is recognized either in "additional paid-in capital" or in "retained earnings".

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**ag. Aset Tidak Lancar yang Dimiliki Untuk  
Dijual dan Operasi yang Dihentikan**

Aset tidak lancar (atau kelompok lepasan) diklasifikasi sebagai yang dimiliki untuk dijual diukur pada nilai yang lebih rendah antara jumlah tercatat dan nilai wajar setelah dikurangi biaya untuk menjual.

Aset tidak lancar yang dimiliki untuk dijual (atau kelompok lepasan) diklasifikasi sebagai dimiliki untuk dijual jika jumlah tercatatnya akan dipulihkan terutama melalui transaksi penjualan dari pada melalui pemakaian berlanjut. Kondisi ini dianggap terpenuhi hanya ketika aset (atau kelompok lepasan) berada dalam keadaan segera dapat dijual dengan syarat-syarat yang biasa dan umum yang diperlukan dalam penjualan aset (atau kelompok lepasan) tersebut dan penjualannya harus sangat mungkin terjadi. Manajemen harus memiliki komitmen untuk menjual dan penjualan diharapkan untuk diselesaikan dalam waktu satu tahun sejak tanggal klasifikasi.

Kerugian penurunan nilai awal atau selanjutnya diakui atas penurunan nilai aset (atau kelompok lepasan) ke nilai wajar dikurangi dengan biaya untuk menjual aset. Keuntungan diakui atas peningkatan nilai wajar dikurangi biaya untuk menjual aset (atau kelompok lepasan), tetapi tidak boleh melebihi akumulasi rugi penurunan nilai yang telah diakui sebelumnya. Keuntungan atau kerugian yang sebelumnya tidak diakui pada tanggal penjualan aset tidak lancar (atau kelompok lepasan) diakui pada tanggal penghentian pengakuan.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**ag. Non-current Assets Held for Sale and  
Discontinued Operations**

*Non-current assets (or disposal groups) classified as held for sale are measured at the lower of their carrying amount and fair value less cost to sell.*

*Non-current assets (or disposal groups) are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met only when the asset (or disposal group) is available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such asset (or disposal group) and its sale is highly probable. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.*

*An impairment loss is recognized for any initial or subsequent write down of the asset (or disposal group) to fair value less costs to sell. A gain is recognized for any subsequent increases in fair value less costs to sell of an asset (or disposal group), but not in excess of any cumulative impairment loss previously recognized. A gain or loss not previously recognized by the date of the sale of the non-current asset (or disposal group) is recognized at the date of derecognition.*



**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**2. IKHTISAR KEBIJAKAN AKUNTANSI  
SIGNIFIKAN (Lanjutan)**

**ag. Aset Tidak Lancar yang Dimiliki Untuk  
Dijual dan Operasi yang Dihentikan  
(Lanjutan)**

Aset tidak lancar yang diklasifikasikan sebagai dimiliki untuk dijual dan aset dalam kelompok lepasan yang dimiliki untuk dijual disajikan secara terpisah dari aset lainnya dalam laporan posisi keuangan konsolidasian. Liabilitas dalam kelompok lepasan yang diklasifikasikan sebagai dimiliki untuk dijual disajikan secara terpisah dari liabilitas lainnya dalam laporan posisi keuangan konsolidasian.

Operasi yang dihentikan adalah komponen entitas yang telah dilepaskan atau diklasifikasikan sebagai (a) dimiliki untuk dijual dan mewakili lini usaha atau area geografis operasi utama yang terpisah, (b) merupakan bagian dari suatu rencana tunggal terkoordinasi untuk melepaskan lini usaha atau area operasi, atau (c) merupakan suatu entitas anak yang diperoleh secara khusus dengan tujuan dijual kembali.

**ah. Peristiwa setelah Periode Pelaporan**

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

**ag. Non-current Assets Held for Sale and  
Discontinued Operations (Continued)**

*Non-current assets classified as held for sale and the assets of a disposal group classified as held for sale are presented separately from the other assets in the consolidated statement of financial position. The liabilities of a disposal group classified as held for sale are presented separately from other liabilities in the consolidated statement of financial position.*

*A discontinued operation is a component of the entity that has been disposed of or is classified as held for sale and that represents (a) a separate major line of business or geographical area of operations, (b) is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or (c) is a subsidiary acquired exclusively with a view to resale.*

**ah. Events after the Reporting Period**

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

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**3. PERTIMBANGAN KRITIS AKUNTANSI  
DAN SUMBER UTAMA KETIDAKPASTIAN  
ESTIMASI**

Penyusunan laporan keuangan konsolidasian Grup mengharuskan manajemen untuk membuat pertimbangan, estimasi, dan asumsi yang mempengaruhi jumlah yang dilaporkan dan pengungkapan yang terkait, pada akhir periode pelaporan. Ketidakpastian mengenai asumsi dan estimasi tersebut dapat mengakibatkan penyesuaian material terhadap nilai tercatat pada aset dan liabilitas dalam periode pelaporan berikutnya.

**Pertimbangan**

Dalam proses penerapan kebijakan akuntansi Grup, manajemen telah membuat keputusan berikut, yang memiliki pengaruh paling signifikan terhadap jumlah yang diakui dalam laporan keuangan konsolidasian:

Penilaian Model Bisnis

Klasifikasi dan pengukuran aset keuangan bergantung pada hasil SPPI dan uji model bisnis. Grup menentukan model bisnis pada tingkat yang mencerminkan bagaimana kelompok aset keuangan dikelola bersama untuk mencapai tujuan bisnis tertentu. Penilaian ini mencakup penilaian yang mencerminkan semua bukti yang relevan termasuk bagaimana kinerja aset dievaluasi dan kinerjanya diukur, risiko yang memengaruhi kinerja aset dan bagaimana hal ini dikelola dan bagaimana manajer aset diberi kompensasi. Grup memantau aset keuangan yang diukur pada biaya perolehan diamortisasi atau nilai wajar melalui penghasilan komprehensif lain yang dihentikan pengakuannya sebelum jatuh tempo untuk memahami alasan pelepasannya dan apakah alasan tersebut konsisten dengan tujuan bisnis aset tersebut dimiliki. Pemantauan adalah bagian dari penilaian berkelanjutan Grup atas apakah model bisnis di mana aset keuangan yang tersisa dimiliki tetap sesuai dan jika tidak sesuai apakah telah terjadi perubahan dalam model bisnis dan dengan demikian terdapat perubahan prospektif terhadap klasifikasi aset keuangan tersebut. Tidak ada perubahan yang diperlukan selama periode yang disajikan.

**3. CRITICAL ACCOUNTING JUDGMENTS AND  
KEY SOURCES OF ESTIMATION  
UNCERTAINTY**

*The preparation of the Group's consolidated financial statements requires management to make judgments, estimates, and assumptions that affect the reported amounts herein, and the related disclosures, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.*

**Judgments**

*In the process of applying the Group's accounting policies, management has made the following judgments, which have the most significant effect on the amounts recognized in the consolidated financial statements:*

Business Model Assessment

*Classification and measurement of financial assets depends on the results of the SPPI and the business model. The Group determines the business model at a level that reflects how groups of financial assets are managed together to achieve a particular business objective. This assessment includes judgment reflecting all relevant evidence including how the performance of the assets is evaluated and their performance measured, the risks that affect the performance of the assets and how these are managed and how the managers of the assets are compensated. The Group monitors financial assets measured at amortized cost or fair value through other comprehensive income that are derecognized prior to their maturity to understand the reason for their disposal and whether the reasons are consistent with the objective of the business for which the asset was held. Monitoring is part of the Group's continuous assessment of whether the business model for which the remaining financial assets are held continues to be appropriate and if it is not appropriate whether there has been a change in business model and so a prospective change to the classification of those assets. No such changes were required during the periods presented.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**3. PERTIMBANGAN KRITIS AKUNTANSI  
DAN SUMBER UTAMA KETIDAKPASTIAN  
ESTIMASI (Lanjutan)**

**Pertimbangan (Lanjutan)**

Penentuan Mata Uang Fungsional

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

Menentukan Waktu Pemenuhan Kewajiban Pelaksanaan

Grup menyimpulkan bahwa pendapatan atas jasa yang diberikan harus diakui sepanjang waktu karena pelanggan secara bersamaan menerima dan menikmati manfaat yang diberikan oleh Grup. Fakta bahwa entitas lain tidak perlu untuk melakukan kembali jasa yang telah diberikan Grup saat ini menunjukkan bahwa pelanggan secara bersamaan menerima dan menikmati manfaat dari pelaksanaan Grup saat melaksanakannya.

Grup menentukan bahwa metode masukan adalah metode terbaik dalam mengukur kemajuan jasa karena terdapat hubungan langsung antara upaya Grup (yaitu, jam tenaga kerja yang terjadi) dan pengalihan jasa tersebut kepada pelanggan.

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

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

**3. CRITICAL ACCOUNTING JUDGMENTS AND  
KEY SOURCES OF ESTIMATION  
UNCERTAINTY (Continued)**

**Judgments (Continued)**

Determination of Functional Currency

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

Determining the Timing of Satisfaction of Performance Obligations

The Group concluded that revenue for services rendered is to be recognized over time because the customer simultaneously receives and consumes the benefits provided by the Group. The fact that another entity would not need to re-perform the service that the Group has provided to date demonstrates that the customer simultaneously receives and consumes the benefits of the Group's performance as it performs.

The Group determined that the input method is the best method in measuring progress of the services because there is a direct relationship between the Group's effort (i.e., labor hours incurred) and the transfer of service to the customer.

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

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

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**3. PERTIMBANGAN KRITIS AKUNTANSI  
DAN SUMBER UTAMA KETIDAKPASTIAN  
ESTIMASI (Lanjutan)**

**Pertimbangan (Lanjutan)**

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

Grup menerapkan pertimbangan dalam mengevaluasi apakah wajar dan pasti untuk mengeksekusi opsi untuk pembaruan atau penghentian sewa atau tidak. Untuk kontrak sewa dengan opsi perpanjangan dan penghentian, manajemen perlu mengestimasi masa sewa yang memerlukan pertimbangan semua fakta dan keadaan yang menimbulkan insentif ekonomi untuk mengeksekusi opsi perpanjangan dan tidak mengeksekusi opsi penghentian, termasuk setiap perubahan yang diharapkan dalam fakta dan keadaan dari tanggal permulaan hingga tanggal pengeksekusian opsi tersebut.

Opsi perpanjangan (atau periode setelah opsi penghentian) hanya dimasukkan dalam persyaratan sewa jika Grup cukup yakin untuk mengeksekusi opsi perpanjangan dan tidak mengeksekusi opsi penghentian. Jika terdapat peristiwa signifikan atau perubahan keadaan yang signifikan yang mempengaruhi penilaian ini dan masih dalam kendali penyewa, maka penilaian diatas akan ditelaah kembali.

Komitmen Sewa Operasi - Grup sebagai Pesewa

Grup telah menandatangani sewa properti komersial atas portofolio properti investasi dan kendaraannya. Grup telah menentukan, berdasarkan evaluasi syarat dan ketentuan perjanjian, seperti jangka waktu sewa tidak merupakan bagian utama dari manfaat ekonomi properti komersial dan nilai kini pembayaran sewa minimum yang tidak secara substansial sejumlah semua nilai wajar dari properti komersial tersebut, bahwa Grup mempertahankan secara substansial semua resiko dan manfaat yang terkait dengan kepemilikan properti tersebut dan kontrak sebagai sewa operasi.

**3. CRITICAL ACCOUNTING JUDGMENTS AND  
KEY SOURCES OF ESTIMATION  
UNCERTAINTY (Continued)**

**Judgments (Continued)**

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

The Group applies judgment in evaluating whether it is reasonably certain whether or not to exercise the option to renew or terminate the lease. For lease contracts with extension or termination options, management need to estimate the lease term which requires consideration of all facts and circumstances that creates an economic incentive to exercise an extension option or not to exercise termination options, including any expected changes in facts and circumstances from commencement date until the exercise date of the options.

Extension options (or periods after termination options) are only included in lease terms if the Group is reasonably certain to exercise the extension options or not to exercise the termination options. If a significant event or a significant change in circumstances occurs which affects this assessment and that is within the control of the lessee, the above assessment will be reviewed.

Operating Lease Commitments - Group as Lessor

The Group has entered into commercial property leases on its investment property portfolio and vehicles. The Group has determined, based on evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a major part of the economic life of the commercial property and the present value of the minimum lease payments not amounting to substantially all of the fair value of the commercial property, that it retains substantially all the risks and rewards incidental to ownership of these properties and accounts for the controls as operating leases.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**3. PERTIMBANGAN KRITIS AKUNTANSI  
DAN SUMBER UTAMA KETIDAKPASTIAN  
ESTIMASI (Lanjutan)**

**Estimasi dan Asumsi**

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

Penyisihan atas ECL Piutang

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

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

**3. CRITICAL ACCOUNTING JUDGMENTS AND  
KEY SOURCES OF ESTIMATION  
UNCERTAINTY (Continued)**

**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 year, are described 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 however, may change due to market changes or circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Allowance for ECLs on Receivables

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

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

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**3. PERTIMBANGAN KRITIS AKUNTANSI  
DAN SUMBER UTAMA KETIDAKPASTIAN  
ESTIMASI (Lanjutan)**

**Estimasi dan Asumsi (Lanjutan)**

Penilaian korelasi antara tingkat default yang diamati secara historis, prakiraan kondisi ekonomi, dan ECL adalah estimasi signifikan. Jumlah ECL sensitif terhadap perubahan keadaan dan prakiraan kondisi ekonomi. Pengalaman kerugian kredit historis Grup dan prakiraan kondisi ekonomi mungkin tidak mewakili default aktual pelanggan di masa depan.

Nilai tercatat piutang Grup pada tanggal 31 Desember 2023 dan 2022 diungkapkan masing-masing dalam Catatan 7, 8, dan 9.

Penilaian Instrumen Keuangan

Grup mencatat aset dan liabilitas keuangan tertentu pada nilai wajar, yang mengharuskan penggunaan estimasi akuntansi. Sementara komponen signifikan atas pengukuran nilai wajar ditentukan menggunakan bukti objektif yang dapat diverifikasi, jumlah perubahan nilai wajar dapat berbeda bila Grup menggunakan metodologi penilaian yang berbeda. Perubahan nilai wajar aset dan liabilitas keuangan tersebut dapat mempengaruhi secara langsung laba atau rugi Grup. Nilai wajar aset keuangan dan liabilitas keuangan diungkapkan pada Catatan 43.

**3. CRITICAL ACCOUNTING JUDGMENTS AND  
KEY SOURCES OF ESTIMATION  
UNCERTAINTY (Continued)**

**Estimates and Assumptions (Continued)**

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

The carrying amounts of the Group's receivables as at December 31, 2023 and 2022 are disclosed in Notes 7, 8, and 9, respectively.

Valuation of Financial Instruments

The Group carries certain financial assets and liabilities at fair values, which requires the use of accounting estimates. While significant components of fair value measurement were determined using verifiable objective evidences, the amount of changes in fair values would differ if the Group utilized different valuation method. Any changes in fair values of these financial assets and liabilities would affect directly the Group's profit or loss. The fair value of financial assets and liabilities are set out in Note 43.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**3. PERTIMBANGAN KRITIS AKUNTANSI  
DAN SUMBER UTAMA KETIDAKPASTIAN  
ESTIMASI (Lanjutan)**

**Estimasi dan Asumsi (Lanjutan)**

Revaluasi Aset Tetap dan Nilai Wajar Properti  
Investasi

Grup mencatat properti investasi pada nilai wajar, dengan perubahan nilai wajar yang diakui dalam laporan laba rugi. Selain itu, pengukuran aset tetap berupa tanah dan kendaraan pada nilai revaluasi dengan perubahan nilai wajar diakui dalam penghasilan komprehensif lain. Grup menggunakan spesialis penilai independen untuk menentukan nilai wajar pada tanggal 31 Desember 2023 dan 2022 untuk properti investasi dan aset tetap. Untuk aset tetap penilai dan properti investasi penilai menggunakan pendekatan rata-rata tertimbang pasar (metode perbandingan langsung) dan pendekatan pendapatan (metode gross income multiplier). Asumsi utama yang digunakan untuk menentukan nilai wajar aset tetap, dijelaskan lebih lanjut dalam Catatan 11.

Taksiran Masa Manfaat Ekonomis Aset Tetap

Biaya perolehan aset tetap disusutkan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomisnya. Manajemen mengestimasi masa manfaat ekonomis aset tetap antara 4 sampai dengan 20 tahun. Masa manfaat setiap aset tetap Grup ditentukan berdasarkan periode kegunaan yang diharapkan dari aset tersebut.

Estimasi ini ditentukan berdasarkan evaluasi teknis internal dan pengalaman atas aset sejenis. Masa manfaat setiap aset direviu secara periodik dan disesuaikan apabila prakiraan berbeda dengan estimasi sebelumnya karena keausan, keusangan teknis dan komersial, hukum atau keterbatasan lainnya atas pemakaian aset. Namun, terdapat kemungkinan bahwa hasil operasi di masa mendatang dapat dipengaruhi secara signifikan oleh perubahan atas jumlah serta periode pencatatan beban yang diakibatkan karena perubahan faktor yang disebutkan di atas.

**3. CRITICAL ACCOUNTING JUDGMENTS AND  
KEY SOURCES OF ESTIMATION  
UNCERTAINTY (Continued)**

**Estimates and Assumptions (Continued)**

Revaluation of Property and Equipment and Fair  
Value of Investment Properties

The Group carries its investment properties at fair value, with changes in fair value being recognized in profit or loss. In addition, it measures of property and equipment such as land and vehicles at revalued amounts with changes in fair value being recognized in other comprehensive income. The Group engaged independent valuation specialists to determine the fair values of investment properties and properties and equipment as at December 31, 2023 and 2022. For property and equipment and investment property, the valuer using the weighted average between market approach (direct market comparison method) and income approach (gross income multiplier method). The key assumptions used to determine the fair value of the property and equipment and investment properties are further disclosed in Note 11.

Estimated Useful Lives of Property and Equipment

The costs of property and equipment are depreciated on a straight-line basis over their estimated useful lives. Management estimates the useful lives of these property and equipment to be within 4 to 20 years. The useful life of each item of the Group's property and equipment is estimated based on the period over which the asset is expected to be available for use.

Such estimation is based on internal technical evaluation and experience with similar assets. The estimated useful life of each asset is reviewed periodically and updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the asset. It is possible, however, that future results of operations could be materially affected by changes in the amounts and timing of recorded expenses brought about by changes in the factors mentioned above.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**3. PERTIMBANGAN KRITIS AKUNTANSI  
DAN SUMBER UTAMA KETIDAKPASTIAN  
ESTIMASI (Lanjutan)**

**Estimasi dan Asumsi (Lanjutan)**

Taksiran Masa Manfaat Ekonomis Aset Tetap  
(Lanjutan)

Perubahan masa manfaat aset tetap dapat mempengaruhi jumlah beban penyusutan yang diakui dan penurunan nilai tercatat aset tersebut.

Nilai tercatat aset tetap diungkapkan dalam Catatan 11.

Penurunan Nilai Aset Non-keuangan

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

Manajemen berpendapat bahwa tidak ada indikasi potensi penurunan nilai aset non-keuangan pada tanggal 31 Maret 2024 dan 31 Desember 2023.

**3. CRITICAL ACCOUNTING JUDGMENTS AND  
KEY SOURCES OF ESTIMATION  
UNCERTAINTY (Continued)**

**Estimates and Assumptions (Continued)**

Estimated Useful Lives of Property and Equipment  
(Continued)

A change in the estimated useful life of any item of property and equipment would affect the recorded depreciation expense and decrease in the carrying values of these assets.

The carrying values of property and equipment are disclosed in Note 11.

Impairment of Non-financial Assets

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

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



**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**3. PERTIMBANGAN KRITIS AKUNTANSI  
DAN SUMBER UTAMA KETIDAKPASTIAN  
ESTIMASI (Lanjutan)**

**Estimasi dan Asumsi (Lanjutan)**

Imbalan Pascakerja dan Pensiun

Penentuan utang dan biaya pensiun dan liabilitas imbalan kerja Grup bergantung pada pemilihan asumsi yang digunakan oleh aktuaris independen dalam menghitung jumlah-jumlah tersebut. Asumsi tersebut termasuk antara lain, tingkat diskonto, tingkat kenaikan gaji tahunan, tingkat pengunduran diri karyawan tahunan, tingkat kecacatan, umur pensiun dan tingkat mortalitas.

Hasil aktual yang berbeda dari asumsi yang ditetapkan Grup diakui segera pada laporan posisi keuangan konsolidasian dengan debit atau kredit ke saldo laba melalui penghasilan komprehensif lainnya dalam periode terjadinya. Sementara Grup berkeyakinan bahwa asumsi tersebut adalah wajar dan sesuai, perbedaan signifikan pada hasil aktual atau perubahan signifikan dalam asumsi yang ditetapkan Grup dapat mempengaruhi secara material liabilitas diestimasi atas pensiun dan imbalan kerja dan beban imbalan kerja neto. Nilai tercatat liabilitas imbalan kerja diungkapkan pada Catatan 21.

Pajak Penghasilan

Pertimbangan signifikan dilakukan dalam menentukan provisi atas pajak penghasilan badan. Terdapat transaksi dan perhitungan tertentu yang penentuan pajak akhirnya adalah tidak pasti sepanjang kegiatan usaha normal. Grup mengakui liabilitas atau pajak penghasilan badan berdasarkan estimasi apakah akan terdapat tambahan pajak penghasilan badan. Rincian lebih lanjut diungkapkan dalam Catatan 19.

Penentuan provisi untuk pajak penghasilan badan memerlukan pertimbangan yang signifikan dari manajemen. Ada transaksi dan perhitungan tertentu yang penentuan pajak akhirnya tidak pasti selama kegiatan usaha biasa. Grup mengakui liabilitas atas masalah pajak penghasilan badan yang diharapkan berdasarkan estimasi apakah tambahan pajak penghasilan badan akan terutang.

**3. CRITICAL ACCOUNTING JUDGMENTS AND  
KEY SOURCES OF ESTIMATION  
UNCERTAINTY (Continued)**

**Estimates and Assumptions (Continued)**

Pension and Employee Benefits

The determination of the Group's obligations and cost for pension and employee benefits liabilities is dependent on its selection of certain assumptions used by the independent actuaries in calculating such amounts. Those assumptions include among others, discount rates, future annual salary increase, annual employee turn-over rate, disability rate, retirement age and mortality rate.

Actual results that differ from the Group's assumptions are recognized immediately in the consolidated statement of financial position with a corresponding debit or credit to retained earnings through other comprehensive income in the period which they occur. While the Group believes that its assumptions are reasonable and appropriate, significant differences in the Group's actual experiences or significant changes in the Group assumptions may materially affect its estimated liabilities for pension and employee benefits and net employee benefits expense. The carrying amount of the employee benefits obligation are disclosed in Note 21.

Income Tax

Significant judgment is involved in determining the provision for corporate income tax. There are certain transactions and computation for which the ultimate tax determination is uncertain during the ordinary course of business. The Group recognizes liabilities for expected corporate income tax issues based on estimates of whether additional corporate income tax will be due. Further details are disclosed in Note 19.

Determining provision for corporate income tax requires significant judgment by management. There are certain transactions and computation for which the ultimate tax determination is uncertain during the ordinary course of business. The Group recognizes liabilities for expected corporate income tax issues based on estimates of whether additional corporate income tax will be due.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**3. PERTIMBANGAN KRITIS AKUNTANSI  
DAN SUMBER UTAMA KETIDAKPASTIAN  
ESTIMASI (Lanjutan)**

**Estimasi dan Asumsi (Lanjutan)**

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 besar kemungkinan bahwa jumlah laba fiskal 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. Grup memiliki perbedaan temporer sebesar Rp 241.266.773 dan Rp 52.228.992.962, masing-masing pada tanggal 31 Desember 2023 dan 2022 yang pajak tangguhannya tidak diakui. Rincian lebih lanjut diungkapkan dalam Catatan 19.

Estimasi IBR untuk Sewa

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

Estimasi Klaim

Grup wajib membentuk cadangan untuk pembayaran klaim yang timbul. Cadangan ini merupakan biaya yang diharapkan untuk menyelesaikan klaim yang telah terjadi, tetapi masih dalam proses pada tanggal laporan posisi keuangan konsolidasian.

**3. CRITICAL ACCOUNTING JUDGMENTS AND  
KEY SOURCES OF ESTIMATION  
UNCERTAINTY (Continued)**

**Estimates and Assumptions (Continued)**

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. The Group has temporary differences amounting to Rp 241,266,773 and Rp 52,228,992,962, as at December 31, 2023 and 2022, respectively for which deferred income tax is not recognized. Further details are disclosed in Note 19.

Estimating the IBR for Leases

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

Estimated Claims

The Group is required to establish reserves for payment of claim that arise. These reserves represent the expected ultimate cost to settle claims occurring prior to, but still outstanding as at the consolidated statement of financial position date.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**3. PERTIMBANGAN KRITIS AKUNTANSI  
DAN SUMBER UTAMA KETIDAKPASTIAN  
ESTIMASI (Lanjutan)**

**Estimasi dan Asumsi (Lanjutan)**

Estimasi Klaim

Grup menetapkan cadangan berdasarkan jenis produk, jenis dan periode penjaminan dan tahun kejadian. Ada dua kategori cadangan: cadangan untuk klaim yang sudah dilaporkan dan cadangan untuk klaim yang “sudah terjadi tetapi belum dilaporkan” (IBNR).

Cadangan Grup untuk klaim yang sudah dilaporkan adalah berdasarkan pada estimasi pembayaran di masa mendatang untuk menyelesaikan klaim yang sudah dilaporkan dan klaim.

Grup membuat estimasi tersebut berdasarkan pada fakta fakta yang tersedia pada saat cadangan ditetapkan.

Grup membentuk cadangan IBNR dengan menggunakan data historis IBNR yang diproyeksikan terhadap premi bruto tahun berjalan, untuk mengakui perkiraan biaya dari klaim yang sudah terjadi tetapi belum dilaporkan.

Nilai tercatat estimasi klaim Grup pada tanggal laporan posisi keuangan konsolidasian diungkapkan di dalam Catatan 13 atas laporan keuangan konsolidasian.

Pengujian Kecukupan Liabilitas

Pada tanggal pelaporan, keseluruhan jumlah aset dan liabilitas asuransi yang dicatat telah dilakukan pengujian kecukupan liabilitas dan Manajemen meyakini bahwa nilai tersebut adalah memadai.

Provisi dan kontigensi

Perusahaan, dalam kegiatan usaha normal, menjalankan sesuai ketentuan untuk kewajiban hukum maupun konstruktif, jika ada, sesuai dengan kebijakan pada ketentuan dan kontijensi. Dalam pengakuan dan pengukuran ketentuan, Manajemen mengambil risiko dan ketidak pastina.

Perusahaan tidak mengakui provisi pada tanggal 31 Maret 2024 dan 31 Desember 2023.

**3. CRITICAL ACCOUNTING JUDGMENTS AND  
KEY SOURCES OF ESTIMATION  
UNCERTAINTY (Continued)**

**Estimates and Assumptions (Continued)**

Estimated Claims

The Group establishes its reserves by product line, type and extent of coverage and year of occurrence. There are two categories of reserve: reserves for reported losses and reserves for “Incurred But Not Reported” (IBNR) losses.

The Group’s reserves for reported losses are based on estimates of future payments to settle reported claims.

The Group bases such estimates on the facts available at the time the reserves are established.

The Group’s establishes IBNR reserves using historical data of IBNR which is projected to current year gross premium, to recognize the estimated cost of losses for claim which have already incurred but not yet reported.

The carrying amount of the Group’s estimated claims at the consolidated statement of financial position date is disclosed in Note 13 to the consolidated financial statements.

Liability Adequacy Test

As at the reporting date, all insurance assets and liabilities have been estimated and the management believes that the amounts recorded are adequate.

Provisions and Contingencies

The Company, In the ordinary course of business, sets up appropriate provision fir it’s present legal or constructive obligation if any.in accordance with it’s policies on provision and contingencies in recognizing and measuring provisions, Management takes risk and uncertainties in to account.

The Company has not recognized any provision as at March 31, 2024 and December 31, 2023.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**4. AKUISISI DAN DEKONSOLIDASI ENTITAS ANAK**

**Dekonsolidasi**

**Batavia Prosperity Pte. Ltd. (BPROS)**

Pada tanggal 24 Februari 2023, Entitas Induk melakukan penjualan investasi pada BPROS, Entitas Anak dari 37.756.664 lembar saham menjadi 100 lembar saham, sehingga kepemilikan Entitas Induk atas BPROS, Entitas Anak, menjadi tetap 100%.

Pada tanggal 28 Februari 2023, Entitas Induk melakukan pengurangan investasi pada BPROS, Entitas Anak dari 100 lembar saham menjadi nihil, sehingga kepemilikan Entitas induk atas BPROS, Entitas Anak, di dekonsolidasi.

**Akuisisi**

**Batavia Prosperindo Pte. Ltd. (BPD)**

Pada tanggal 6 Januari 2023, Entitas Induk melakukan investasi BPD, Entitas Anak, sejumlah 100 saham dengan nilai total Rp 1.163.841 dengan kepemilikan sebesar 100%.

Pada tanggal 2 Mei 2023, Entitas Induk melakukan penambahan investasi BPD, Entitas Anak, sejumlah USD 26.241.465 dengan kepemilikan sebesar 100%.

Entitas Induk memiliki secara langsung 100% saham BPD, Entitas Anak, yang bergerak sebagai jasa konsultasi manajemen. BPD, Entitas Anak, berdomisili di Singapura dan mulai beroperasi komersial pada tahun 2023.

**4. ACQUISITION AND DECONSOLIDATION OF SUBSIDIARIES**

**Deconsolidation**

**Batavia Prosperity Pte. Ltd. (BPROS)**

*On February 24, 2023, the Parent Entity sold its investment in BPROS, a Subsidiary, from 37,756,664 shares to 100 shares, therefore the Parent Entity ownership in BPROS, Subsidiary, remains 100%.*

*On February 28, 2023, the Parent Entity reduced its investment in BPROS, a Subsidiary, from 100 shares to nil, therefore the Parent Entity's ownership in BPROS, Subsidiary, is deconsolidated immediately.*

**Acquisition**

**Batavia Prosperindo Pte. Ltd. (BPD)**

*On January 6, 2023, the Parent Entity invested 100 shares of BPD, Subsidiary, with aggregate amount of Rp 1.163.841 or equivalent to 100% ownership.*

*On May 2, 2023, the Parent Entity invested 100 shares of BPD, Subsidiary, with aggregate amount of USD 26.241.465 dengan kepemilikan sebesar 100%.*

*The Parent Entity has direct ownership of 100% in BPD, Subsidiary, which is engaged as consultant management services. BPD, Subsidiary, is domiciled in Singapore and started its commercial operations in 2023.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**4. AKUISISI DAN DEKONSOLIDASI ENTITAS ANAK (Lanjutan)**

**Akuisisi (Lanjutan)**

**Strait Pristine Resources Pte Ltd (SPRL)**

Entitas Induk memiliki kepemilikan efektif 50% saham SPRL, Entitas Anak berdomisili di Singapura dan bergerak dibidang jasa konsultasi manajemen.

Pada tanggal 2 Oktober 2023 dan 31 Oktober 2023, Entitas Anak (BPD) melakukan investasi SPRL, masing-masing sebesar SGD 5.000 dan SGD 6.395.000,-, sehingga total investasi sebesar SGD 6.400.000 dengan kepemilikan sebesar 50%.

**Sweet Green Singapore Pte Ltd (SGS)**

Entitas Induk memiliki kepemilikan efektif 41,95% saham SGS, Entitas Anak, berdomisili di Singapura dan bergerak dalam bidang penanaman sayuran dan buah-buahan (hidroponik).

Pada tanggal 2 November 2023, Entitas Anak (SPRL) melakukan investasi SGS, dengan total investasi sebesar SGD 12.164.503 dengan kepemilikan sebesar 83,89%.

**4. ACQUISITION AND DECONSOLIDATION OF SUBSIDIARIES (Continued)**

**Acquisition (Continued)**

**Strait Pristine Resources Pte Ltd (SPRL)**

The Parent Entity has effective ownership of 50% in SPRL, Subsidiary Entity, which is domiciled in Singapore and engaged consultant management service.

On October 2, 2023 and October 31, 2023 the Subsidiary Entity (BPD) invested in SPRL, each amount amount of SGD 5,000 and SGD 6,395,000, thus the total investment in Arto is SGD 6,400,000 or equivalent to 50% ownership.

**Sweet Green Singapore Pte Ltd (SGS)**

The Parent Entity has effective ownership of 41.95% in SGS, Associate Entity, which is domiciled in Singapore and engaged in planting of vegetables and fruits (hydroponics).

On November 2, 2023 the Subsidiary Entity (SPRL) invested in the total investment is SGD 612,164,503 or equivalent to 83,89% ownership.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**4. AKUISISI DAN DEKONSOLIDASI ENTITAS ANAK (Lanjutan)**

**Akuisisi (Lanjutan)**

**PT Sweet Green Indonesia (SGI)**

Entitas Induk memiliki kepemilikan efektif 41,94% saham SGI, Entitas Anak, berdomisili di Jakarta dan bergerak di bidang *greenhouse* agrikultur pada perkebunan melon.

Pada tanggal 31 Desember 2023, Entitas Anak (SGS) melakukan investasi SGI, dengan total investasi sebesar SGD 13.653.774,88 dengan kepemilikan sebesar 99,99%.

**PT Arto Investa Pramathana (ARTO)**

Entitas Induk memiliki secara langsung 23% saham ARTO, Entitas asosiasi, yang bergerak sebagai penyedia akomodasi jangka pendek. ARTO, Entitas Anak, berdomisili di Jakarta.

Pada tanggal 4 April 2023, 4 Juli 2023, 6 Oktober 2023 dan 15 Desember 2023, Entitas Induk melakukan investasi ARTO, Entitas Asosiasi, masing-masing sebesar Rp 2.300.000.000, Rp 4.600.000.000, Rp 4.600.000.000, dan Rp 5.920.000.000,-, tanggal 26 Februari 2024 menambah investasi sebesar Rp 1.150.000.000 sehingga total investasi sebesar Rp 17.940.000.000 dengan kepemilikan sebesar 23%.

Investasi pada PT ARTO (Asosiasi) dilaporkan di investasi lainnya pada laporan keuangan konsolidasian

Sampai dengan 31 Maret 2024, nilai tercatat yang di investasikan pada entitas asosiasi setelah metode ekuitas sebesar Rp 17.057.232.835.

**4. ACQUISITION AND DECONSOLIDATION OF SUBSIDIARIES (Continued)**

**Acquisition (Continued)**

**PT Sweet Green Indonesia (SGI)**

The Parent Entity has effective ownership of 41.94% in SGI, Associate Entity, which is domiciled in Jakarta and engaged in *greenhouse* agriculture of melon farms.

On December 31, 2023 the Subsidiary Entity (SGS) invested in the total investment is SGD 13,653,774.88 or equivalent to 99,99% ownership.

**PT Arto Investa Pramathana (ARTO)**

The Parent Entity has direct ownership of 23% in ARTO, Associate Entity, which is engaged as accommodation services. ARTO, Associate Entity, is domiciled in Jakarta.

On April 4, 2023, July 4, 2023, October 6, 2023, and December 15, 2023 the Parent Entity invested in ARTO, each amount amount of Rp 2,300,000,000 Rp 4,600,000,000, and Rp 5,920,000,000, on February 26, 2024 Parent entity increase investment with the amount of Rp 1.150.000.000 thus the total investment in Arto is Rp 17.940.000.000 or equivalent to 23% ownership.

This Investment with PT ARTO (Associate) is reported under other investment in the consolidated financial statements.

As of March 31, 2024 the carrying amount invested in associate after equity method is amounting to Rp 17.057.232.835.

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**5. KAS DAN SETARA KAS**

**5. CASH AND CASH EQUIVALENTS**

Terdiri atas:

This account consists of:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
<b>Kas</b>			<b>Cash on Hand</b>
Rupiah	345.972.141	327.521.115	Rupiah
<b>Total Kas</b>	<b>345.972.141</b>	<b>327.521.115</b>	<b>Total Cash on Hand</b>
<b>Kas di bank</b>			<b>Cash in Banks</b>
Rupiah			Rupiah
PT Bank Woori Saudara Indonesia 1906 Tbk	21.051.520.166	28.596.901.170	PT Bank Woori Saudara Indonesia 1906 Tbk
PT Bank Central Asia Tbk	13.147.000.961	18.659.164.388	PT Bank Central Asia Tbk
PT Bank Sinarmas Tbk	90.633.313	1.362.348.337	PT Bank Sinarmas Tbk
PT Bank Victoria International Tbk	3.191.259.428	624.396.049	PT Bank Victoria International Tbk
PT Bank Mandiri Persero Tbk	219.230.958	369.769.873	PT Bank Mandiri Persero Tbk
PT Bank Negara Indonesia (Persero) Tbk	185.813.555	196.705.988	PT Bank Negara Indonesia (Persero) Tbk
PT Bank CIMB Niaga Tbk	77.514.871	69.413.370	PT Bank CIMB Niaga Tbk
PT OCBC NISP	36.081.428	46.802.976	PT OCBC NISP
PT Bank Bukopin Tbk	41.923.889	41.923.889	PT Bank Bukopin Tbk
PT Bank Victoria Syariah	57.185.989	23.762.277	PT Bank Victoria Syariah
PT Bank Deutsche Bank	-	10.207.861	PT Bank Deutsche Bank
PT Bank Mestika Jakarta	50.321.189	4.970.027	PT Bank Mestika Jakarta
PT Bank Capital Indonesia Tbk	5.424.096	4.701.020	PT Bank Capital Indonesia Tbk
PT Bank Permata Tbk	2.909.364	3.204.364	PT Bank Permata Tbk
PT Bank DKI	1.517.402	1.562.402	PT Bank DKI
<b>Dolar Amerika Serikat</b>			<b>United States Dollar</b>
PT Bank Maybank Indonesia Tbk	837.675.330	15.141.492.795	PT Bank Maybank Indonesia Tbk
PT Bank Victoria International Tbk	325.214.342	9.089.203.846	PT Bank Victoria International Tbk
JP Morgan Chase & Co.	2.364.674.857	1.967.098.249	JP Morgan Chase & Co.
PT Bank Sinarmas Tbk	9.361.520.238	-	PT Bank Sinarmas Tbk
PT Bank CIMB Niaga Tbk	874.332.005	1.098.125.059	PT Bank CIMB Niaga Tbk
PT Bank OCBC NISP	1.030.857.178	77.126.248	PT Bank OCBC NISP
Deutsche Bank AG	17.588.946.455	40.336.118	Deutsche Bank AG
PT Bank Central Asia Tbk	9.031.604.638	-	PT Bank Central Asia Tbk
<b>Dolar Singapura</b>			<b>Singapore Dollar</b>
PT Bank Maybank Indonesia Tbk	7.463.502.084	7.464.175.046	PT Bank Maybank Indonesia Tbk
PT Bank CIMB Niaga Tbk	890.379.279	4.645.383.014	PT Bank CIMB Niaga Tbk
PT Bank Victoria International Tbk	914.778.746	1.378.115.020	PT Bank Victoria International Tbk
JP Morgan Chase & Co.	133.434.701	129.756.472	JP Morgan Chase & Co.
Deutsche Bank AG	10.254.932	-	Deutsche Bank AG
<b>Total kas di bank</b>	<b>89.331.483.534</b>	<b>91.374.166.974</b>	<b>Total Cash in Banks</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**5. KAS DAN SETARA KAS (Lanjutan)**

**5. CASH AND CASH EQUIVALENTS (Continued)**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
<b>Deposito berjangka</b>			<b>Time deposits</b>
<u>Rupiah</u>			<u>Rupiah</u>
PT Bank Victoria			PT Bank Victoria
International Tbk	76.559.000.000	27.559.000.000	International Tbk
PT Bank Mandiri (Persero) Tbk	33.000.000.000	55.000.000.000	PT Bank Mandiri (Persero) Tbk
PT Bank Negara Indonesia (Persero) Tbk	30.000.000.000	-	PT Bank Negara Indonesia (Persero) Tbk
PT Bank Capital Indonesia Tbk	25.000.000.000	14.000.000.000	PT Bank Capital Indonesia Tbk
PT Bank Woori Saudara Indonesia 1906 Tbk	-	110.000.000.000	PT Bank Woori Saudara Indonesia 1906 Tbk
PT Bank Mega Tbk	-	20.000.000.000	PT Bank Mega Tbk
<u>Dolar Amerika Serikat</u>			<u>United States Dollar</u>
Deutsche Bank AG	26.565.575.181	25.624.112.770	Deutsche Bank AG
JP Morgan Chase & Co.	-	17.871.198.408	JP Morgan Chase & Co.
<b>Total deposito berjangka</b>	<b>191.124.575.181</b>	<b>270.054.311.178</b>	<b>Total time deposits</b>
<b>Total kas dan setara kas</b>	<b>280.456.058.715</b>	<b>361.428.478.152</b>	<b>Total cash and cash equivalents</b>

Deposito berjangka merupakan penempatan dana untuk jangka waktu 1 (satu) sampai 3 (tiga) bulan, dengan bunga tahunan untuk tahun-tahun yang berakhir pada tanggal 31 Maret 2024 dan 31 Desember 2023 masing-masing berkisar 2,40% - 7,00% .

Time deposits represent short-term time deposits with maturities of 1 (one) to 3 (three) months at the time of placement, with annual interest rates for the years ended March 31, 2024 and December 31, 2023 each amount 2,40% - 7,00%

**6. PORTOFOLIO EFEK**

**6. MARKETABLE SECURITIES**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Aset keuangan pada nilai wajar melalui penghasilan komprehensif lain	134.154.634.128	134.154.634.128	Financial assets at fair value through other comprehensive income
Aset keuangan pada nilai wajar melalui laba rugi	221.461.421.761	251.612.549.551	Financial assets at fair value through profit or loss
Aset keuangan pada biaya perolehan diamortisasi	568.056.561.822	534.397.293.539	Financial assets at amortized cost
<b>Total</b>	<b>923.672.617.711</b>	<b>920.164.477.218</b>	<b>Total</b>



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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**6. PORTOFOLIO EFEK (Lanjutan)**

**6. MARKETABLE SECURITIES (Continued)**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Aset keuangan pada nilai wajar melalui laba rugi			<i>Financial assets at fair value through profit or loss</i>
<b>Pihak berelasi</b>			<b><i>Related parties</i></b>
Investasi in DPLK	5.017.751.844	-	<i>Investment in DPLK</i>
Reksa dana	216.443.669.917	251.612.549.551	<i>Mutual funds</i>
Aset keuangan pada nilai wajar melalui penghasilan komprehensif lain			<i>Financial assets at fair value through other comprehensive income</i>
<b>Pihak ketiga</b>			<b><i>Third parties</i></b>
<b>Efek ekuitas</b>			<b><i>Equity securities</i></b>
PT Woori Finance Indonesia Tbk (dahulu PT Batavia Prosperindo Finance Tbk)	134.154.634.128	134.154.634.128	<i>PT Woori Finance Indonesia Tbk (formerly PT Batavia Prosperindo Finance Tbk)</i>
Aset keuangan pada biaya perolehan diamortisasi			<i>Financial assets at amortized cost</i>
<b>Efek hutang</b>			<b><i>Debt security</i></b>
Obligasi Negara Republik Indonesia Seri FR0072	42.418.401.889	42.469.603.774	<i>Obligasi Negara Republik Indonesia Seri FR0072</i>
Obligasi Negara Republik Indonesia Seri FR0078	26.788.249.582	26.877.494.402	<i>Obligasi Negara Republik Indonesia Seri FR0078</i>
Obligasi Negara Republik Indonesia Seri FR0075	20.378.752.086	20.385.501.956	<i>Obligasi Negara Republik Indonesia Seri FR0075</i>
Obligasi Negara Republik Indonesia Seri FR0074	10.204.339.892	10.210.472.830	<i>Obligasi Negara Republik Indonesia Seri FR0074</i>
PT Pertamina (Persero) - USY7138AAD29	7.551.090.943	7.338.037.091	<i>PT Pertamina (Persero) - USY7138AAD29</i>
Pemerintah Indonesia, 2025 - USY20721BG36	-	6.926.146.989	<i>Pemerintah Indonesia, 2025 - USY20721BG36</i>
Obligasi Subordinasi Berkelanjutan II Bank Panin Tahap II Tahun 2017	-	5.008.582.075	<i>Obligasi Subordinasi Berkelanjutan II Bank Panin Tahun 2017</i>
Obligasi Negara Republik Indonesia Seri FR0068	65.370.692.649	65.510.950.670	<i>Obligasi Negara Republik Indonesia Seri FR0068</i>
Obligasi Negara Republik Indonesia Seri FR0058	10.738.452.305	10.761.661.304	<i>Obligasi Negara Republik Indonesia Seri FR0058</i>
Obligasi Negara Republik Indonesia Seri FR0096	19.973.685.823	19.972.948.601	<i>Obligasi Negara Republik Indonesia Seri FR0096</i>
Obligasi Negara Republik Indonesia Seri FR0082	20.155.883.419	20.161.903.139	<i>Obligasi Negara Republik Indonesia Seri FR0082</i>
Obligasi Negara Republik Indonesia Seri FR0054	34.472.430.074	34.624.378.617	<i>Obligasi Negara Republik Indonesia Seri FR0054</i>
Obligasi Negara Republik Indonesia Seri FR0059	10.057.420.205	10.061.967.397	<i>Obligasi Negara Republik Indonesia Seri FR0059</i>
Obligasi Negara Republik Indonesia Seri FR0081	9.992.499.062	9.990.999.550	<i>Obligasi Negara Republik Indonesia Seri FR0081</i>
Obligasi Negara Republik Indonesia PBS IJAROH 017	2.978.422.763	2.975.030.047	<i>Obligasi Negara Republik Indonesia PBS IJAROH 017</i>
Obligasi Negara Republik Indonesia Seri FR0070	-	15.058.462.057	<i>Obligasi Negara Republik Indonesia Seri FR0070</i>
Obligasi Negara Republik Indonesia Seri FR0077	15.035.494.921	-	<i>Obligasi Negara Republik Indonesia Seri FR0077</i>
Obligasi Negara Republik Indonesia Seri FR0056	31.388.785.145	-	<i>Obligasi Negara Republik Indonesia Seri FR0056</i>
Eurobonds Indonesia, 2025	7.125.100.330	-	<i>Eurobonds Indonesia, 2025</i>
JPMORGAN CHASE & CO FRN	30.988.794.427	30.393.430.216	<i>JPMORGAN CHASE &amp; CO FRN</i>
HSBC Holding PLC FRN	15.288.228.949	14.861.578.976	<i>HSBC Holding PLC FRN</i>
Asia USD Global Credit Max	39.214.018.213	37.690.809.640	<i>Asia USD Global Credit Max</i>
Global Bond JPM USD	147.935.819.145	143.117.334.208	<i>Global Bond JPM USD</i>
Total efek hutang	568.056.561.822	534.397.293.539	<i>Total debt security</i>
Total pihak ketiga	702.211.195.950	668.551.927.667	<i>Total third parties</i>
<b>Total</b>	<b>923.672.617.711</b>	<b>920.164.477.218</b>	<b><i>Total</i></b>

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**6. PORTOFOLIO EFEK (Lanjutan)**

**6. MARKETABLE SECURITIES (Continued)**

Rincian portofolio efek yang diatur pada biaya perolehan diamortisasi adalah sebagai berikut:

Details of marketable securities at amortized cost are as follows:

31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)				
Jatuh Tempo/ Maturity Date	Peringkat/ Rating	Suku Bunga/ Interest Rate	Pada Biaya Perolehan Diamortisasi/ At Amortized Cost	
<b>Pihak ketiga</b>				<b>Third parties</b>
<b>Obligasi Korporasi</b>				<b>Corporate Bonds</b>
<u>Dolar Amerika Serikat</u>				<u>United States Dollar</u>
PT Pertamina (Persero) - USY7138AAD29	03-05-2042	BBB	6,00%	7.551.090.943
<b>Obligasi Pemerintah</b>				<b>Government Bonds</b>
<u>Rupiah</u>				<u>Rupiah</u>
Obligasi Negara Republik Indonesia Seri FR0072	15-05-2036	-	8,25%	42.418.401.889
Obligasi Negara Republik Indonesia Seri FR0078	15-05-2029	-	8,25%	26.788.249.582
Obligasi Negara Republik Indonesia Seri FR0075	15-05-2038	-	7,50%	20.378.752.086
Obligasi Negara Republik Indonesia Seri FR0074	15-08-2032	-	7,50%	10.204.339.892
Obligasi Negara Republik Indonesia Seri FR0068	15-Mar-34	-	8,37%	65.370.692.649
Obligasi Negara Republik Indonesia Seri FR0058	15-Jun-32	-	8,25%	10.738.452.305
Obligasi Negara Republik Indonesia Seri FR0096	15-Feb-33	-	7,00%	19.973.685.827
Obligasi Negara Republik Indonesia Seri FR0082	15-Sep-30	-	7,00%	20.155.883.419
Obligasi Negara Republik Indonesia Seri FR0054	15-Jul-31	-	9,50%	34.472.430.074
Obligasi Negara Republik Indonesia Seri FR0059	15-May-27	-	7,00%	10.057.420.205
Obligasi Negara Republik Indonesia Seri FR0081	15-Jun-25	-	6,50%	9.992.499.062
Obligasi Negara Republik Indonesia PBS IJAROH 017	15-Oct-25	-	6,12%	2.978.422.763
Obligasi Negara Republik Indonesia Seri FR0077	15-May-24	-	8,13%	15.035.494.917
Obligasi Negara Republik Indonesia Seri FR0056	15-Sep-26	-	8,37%	31.388.785.145
<u>Dolar Amerika Serikat</u>				<u>United States Dollar</u>
<b>JPMORGAN</b>				<b>JPMORGAN</b>
CHASE & CO FRN	13-Mar-28	-	4,32%	30.988.794.427
HSBC Holding PLC FRN	13-Mar-28	-	4,04%	15.288.228.949
Asia USD Global Credit Max	28-Jul-27	-	3,85%	39.214.018.213
Global Bond JPM USD	30-Jun-26	-	3,37%	147.935.819.145
Pemerintah Indonesia, 2025 - USY 2072BG36	15-Jan-25	-	4,13%	7.125.100.330
<b>Total</b>			<b>6,67%</b>	<b>568.056.561.822</b>

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**6. PORTOFOLIO EFEK (Lanjutan)**

**6. MARKETABLE SECURITIES (Continued)**

31 Desember/ December 31, 2023 (Diaudit/ Audited)				
Jatuh Tempo/ Maturity Date	Peringkat/ Rating	Suku Bunga/ Interest Rate	Pada Biaya Perolehan Diamortisasi/ At Amortized Cost	
<b>Pihak ketiga</b>				<b>Third parties</b>
<b>Obligasi Korporasi</b>				<b>Corporate Bonds</b>
<u>Rupiah</u>				<u>Rupiah</u>
Obligasi Subordinasi Berkelanjutan II Bank Panin Tahap II Tahun 2017				Obligasi Subordinasi Berkelanjutan II Bank Panin Tahap II Tahun 2017
17-03-2024	idA+	10,25%	5.008.582.075	
<u>Dolar Amerika Serikat</u>				<u>United States Dollar</u>
PT Pertamina (Persero) - USY7138AAD29				PT Pertamina (Persero) - USY7138AAD29
03-05-2042	BBB	6,00%	7.338.037.091	
<b>Obligasi Pemerintah</b>				<b>Government Bonds</b>
<u>Rupiah</u>				<u>Rupiah</u>
Obligasi Negara Republik Indonesia Seri FR0072				Obligasi Negara Republik Indonesia Seri FR0072
15-05-2036	-	8,25%	42.469.603.774	
Obligasi Negara Republik Indonesia Seri FR0078				Obligasi Negara Republik Indonesia Seri FR0078
15-05-2029	-	8,25%	26.877.494.402	
Obligasi Negara Republik Indonesia Seri FR0075				Obligasi Negara Republik Indonesia Seri FR0075
15-05-2038	-	7,50%	20.385.501.956	
Obligasi Negara Republik Indonesia Seri FR0074				Obligasi Negara Republik Indonesia Seri FR0074
15-08-2032	-	7,50%	10.210.472.830	
Obligasi Negara Republik Indonesia Seri FR0068				Obligasi Negara Republik Indonesia Seri FR0068
15-Mar-34	-	8,37%	65.510.950.670	
Obligasi Negara Republik Indonesia Seri FR0058				Obligasi Negara Republik Indonesia Seri FR0058
15-Jun-32	-	8,25%	10.761.661.304	
Obligasi Negara Republik Indonesia Seri FR0096				Obligasi Negara Republik Indonesia Seri FR0096
15-Feb-33	-	7,00%	19.972.948.601	
Obligasi Negara Republik Indonesia Seri FR0082				Obligasi Negara Republik Indonesia Seri FR0082
15-Sep-30	-	7,00%	20.161.903.139	
Obligasi Negara Republik Indonesia Seri FR0054				Obligasi Negara Republik Indonesia Seri FR0054
15-Jul-31	-	9,50%	34.624.378.617	
Obligasi Negara Republik Indonesia Seri FR0059				Obligasi Negara Republik Indonesia Seri FR0059
15-May-27	-	7,00%	10.061.967.397	
Obligasi Negara Republik Indonesia Seri FR0081				Obligasi Negara Republik Indonesia Seri FR0081
15-Jun-25	-	6,50%	9.990.999.550	
Obligasi Negara Republik Indonesia PBS IJAROH 017				Obligasi Negara Republik Indonesia PBS IJAROH 017
15-Oct-25	-	6,12%	2.975.030.047	
Obligasi Negara Republik Indonesia Seri FR0070				Obligasi Negara Republik Indonesia Seri FR0070
15-Mar-24	-	8,37%	15.058.462.057	
<u>Dolar Amerika Serikat</u>				<u>United States Dollar</u>
JPMORGAN				JPMORGAN
CHASE & CO FRN				CHASE & CO FRN
13-Mar-28	-	4,32%	30.393.430.216	
HSBC Holding PLC FRN				HSBC Holding PLC FRN
13-Mar-28	-	4,04%	14.861.578.976	
Asia USD Global Credit Max				Asia Bond JPM USD
28-Jul-27	-	3,85%	37.690.809.640	
Global Bond JPM USD				Global Bond JPM USD
30-Jun-26	-	3,37%	143.117.334.208	
Pemerintah Indonesia, 2025 - USY 2072BG36				Pemerintah Indonesia, 2025 - USY 2072BG36
15-Jan-25	-	4,13%	6.926.146.989	
<b>Total</b>			<b>534.397.293.539</b>	<b>Total</b>

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**6. PORTOFOLIO EFEK (Lanjutan)**

Portofolio efek dinyatakan dalam mata uang sebagai berikut:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Rupiah	683.120.656.647	694.101.324.178	<i>Rupiah</i>
Dolar Amerika Serikat	240.551.961.064	226.063.153.040	<i>United States Dollar</i>
<b>Total</b>	<b>923.672.617.711</b>	<b>920.164.477.218</b>	<b>Total</b>

Nilai wajar atas reksa dana ditentukan berdasarkan aset bersih unit pernyataan diakhir periode pelaporan.

Nilai wajar atas efek yang memiliki kuota didasarkan pada harga pasar yang dipublikasikan.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, efek ekuitas merupakan saham-saham yang diperdagangkan di Bursa Efek Indonesia (BEI).

Portofolio efek ini tidak dijadikan jaminan.

Mutasi aset keuangan pada nilai wajar melalui laba rugi di dalam laporan posisi keuangan konsolidasian adalah sebagai berikut:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Saldo awal	251.612.549.551	206.981.751.281	<i>Beginning balance</i>
Penambahan	109.767.084.040	738.702.351.165	<i>Additions</i>
Selisih kurs	484.294.980	(363.606.560)	<i>Difference in foreign exchange</i>
Penyelesaian	(140.822.931.950)	(696.828.373.728)	<i>Settlements</i>
Laba perdagangan atas portofolio efek - neto	420.425.140	3.120.427.393	<i>Gain on trading of marketable securities - net</i>
<b>Total</b>	<b>221.461.421.761</b>	<b>251.612.549.551</b>	<b>Total</b>

**6. MARKETABLE SECURITIES (Continued)**

Marketable securities are denominated in the following currency:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Rupiah	683.120.656.647	694.101.324.178	<i>Rupiah</i>
Dolar Amerika Serikat	240.551.961.064	226.063.153.040	<i>United States Dollar</i>
<b>Total</b>	<b>923.672.617.711</b>	<b>920.164.477.218</b>	<b>Total</b>

The fair value of mutual fund is determined based on net assets of such investment unit at the end of reporting period.

The fair value of quoted securities is based on published market prices.

As at March 31, 2024 and December 31, 2023, equity securities are shares listed in Indonesia Stock Exchange (IDX).

These marketable securities are not pledged as collateral.

Movements of financial assets at fair value through profit or loss of financial assets recognized in the consolidated statement of financial position are as follows:

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**6. PORTOFOLIO EFEK (Lanjutan)**

**6. MARKETABLE SECURITIES (Continued)**

Mutasi aset keuangan pada nilai wajar melalui penghasilan komprehensif lain di dalam laporan posisi keuangan konsolidasian adalah sebagai berikut:

*Movements of financial assets at fair value through other comprehensive income of financial assets recognized in the consolidated statement of financial position are as follows:*

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Saldo awal	134.154.634.128	216.544.444.760	<i>Beginning balance</i>
Laba belum terealisasi atas portofolio efek - neto	-	(82.389.810.632)	<i>Unrealized gain on marketable securities - net</i>
<b>Total</b>	<b>134.154.634.128</b>	<b>134.154.634.128</b>	<b><i>Total</i></b>

Mutasi portofolio efek atas obligasi yang diukur pada biaya perolehan diamortisasi adalah sebagai berikut:

*Movements in marketable securities of bonds at amortized cost are as follows:*

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Saldo awal	534.397.293.539	120.128.523.787	<i>Beginning balance</i>
Pembelian	54.957.414.542	412.623.545.508	<i>Purchase</i>
Selisih kurs	404.458.708	(290.479.522)	<i>Difference in foreign exchange</i>
Jatuh tempo	(19.056.770.549)	-	<i>Matured</i>
Amortisasi diskonto obligasi	(2.645.834.418)	1.935.703.766	<i>Amortization of discounted bonds</i>
	<b>568.056.561.822</b>	<b>534.397.293.539</b>	

Eksposur maksimum terhadap risiko kredit pada akhir periode pelaporan adalah senilai jumlah tercatat dari setiap kelas portofolio efek sebagaimana yang dijabarkan pada Catatan 43.

*The maximum exposure to credit risk at the end of the reporting period is the carrying amount of each class of marketable securities is disclosed in Note 43.*

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Saldo awal	534.397.293.539	120.128.523.787	<i>Beginning balance</i>
Pembelian	54.957.414.542	412.623.545.508	<i>Purchase</i>
Selisih kurs	404.458.708	(290.479.522)	<i>Difference in foreign exchange</i>
Jatuh tempo	(19.056.770.549)	-	<i>Matured</i>
Amortisasi diskonto obligasi	(2.645.834.418)	1.935.703.766	<i>Amortization of discounted bonds</i>
	<b>568.056.561.822</b>	<b>534.397.293.539</b>	

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**7. PIUTANG SEWA OPERASI - NETO**

**7. OPERATING LEASE RECEIVABLES - NET**

Akun ini terdiri dari:

This account consists of:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
PT Tiki Jalur Nugraha Ekakurir	4.462.552.289	5.024.242.906	<i>PT Tiki Jalur Nugraha Ekakurir</i>
PT Anugerah Covindo Indonesia	5.694.416.600	3.428.464.800	<i>PT Anugerah Covindo Indonesia</i>
PT Serikat Hantar Ekspedisi	2.751.781.307	2.931.510.000	<i>PT Serikat Hantar Ekspedisi</i>
PT Amartha Manunggal Prima	2.026.770.051	2.905.969.689	<i>PT Amartha Manunggal Prima</i>
PT Idexpress Logistik Indonesia	6.013.790.217	2.737.449.384	<i>PT Idexpress Logistik Indonesia</i>
PT Global Jet Cargo	1.834.211.765	2.347.215.972	<i>PT Global Jet Cargo</i>
PT Andiarta Muzizat	4.814.917.097	2.151.319.501	<i>PT Andiarta Muzizat</i>
PT Jag Karya Logistik	2.113.766.453	1.955.568.586	<i>PT Jag Karya Logistik</i>
PT Tri Sakti Purwosari Makmur	1.577.288.821	1.398.665.500	<i>PT Tri Sakti Purwosari Makmur</i>
PT Pinus Merah Abadi	1.023.246.598	793.075.485	<i>PT Pinus Merah Abadi</i>
PT Super Unggas Jaya	760.884.478	763.453.328	<i>PT Super Unggas Jaya</i>
PT Fast Food Indonesia Tbk	1.025.399.696	698.666.758	<i>PT Fast Food Indonesia Tbk</i>
PT Nusantara Ekspres Kilat	4.721.118.451	-	<i>PT Nusantara Ekspres Kilat</i>
PT Jumbo Gemilang Sejahtera	655.192.000	577.245.324	<i>PT Jumbo Gemilang Sejahtera</i>
PT PGAS Solution	1.713.079.650	-	<i>PT PGAS Solution</i>
Lain-lain (masing-masing di bawah bawah Rp 1 miliar)	25.313.676.733	17.358.989.050	<i>Others (each bellow Rp 1 Billion)</i>
<b>Total</b>	<b>66.502.092.206</b>	<b>45.071.836.282</b>	<i>Total</i>
Dikurangi penyisihan atas ECL	(14.873.604.520)	(13.673.604.520)	<i>Less allowance for ECL</i>
<b>Total</b>	<b>51.628.487.686</b>	<b>31.398.231.762</b>	<i>Total</i>

Rincian umur piutang adalah sebagai berikut:

The details of aging schedule of receivables are as follows:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Belum jatuh tempo	35.642.492.200	26.827.148.330	<i>Not yet due</i>
Telah jatuh tempo:			<i>Past due:</i>
Sampai dengan 30 hari	16.704.095.548	13.035.560.606	<i>Up to 30 days</i>
31 - 60 hari	4.352.932.890	2.608.389.599	<i>31 - 60 days</i>
61 - 90 hari	5.085.936.717	258.055.995	<i>61 - 90 days</i>
Lebih dari 90 hari	4.716.634.851	2.342.681.752	<i>More than 90 days</i>
<b>Total</b>	<b>66.502.092.206</b>	<b>45.071.836.282</b>	<i>Total</i>
Dikurangi penyisihan atas ECL	(14.873.604.520)	(13.673.604.520)	<i>Less allowance for ECL</i>
<b>Total</b>	<b>51.628.487.686</b>	<b>31.398.231.762</b>	<i>Total</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**7. PIUTANG SEWA OPERASI – NETO  
(Lanjutan)**

Perubahan penyisihan atas ECL piutang sewa operasi:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>
Saldo awal	13.673.604.520	9.179.509.220
Penyisihan atas ECL	1.200.000.000	4.800.000.000
Penghapusan	-	(305.904.700)
<b>Total</b>	<b>14.873.604.520</b>	<b>13.673.604.520</b>

Manajemen berpendapat bahwa penyisihan atas ECL nilai piutang sewa operasi pada tanggal 31 Maret 2024 dan 31 Desember 2023 adalah cukup untuk menutup kerugian yang mungkin timbul dari tidak tertagihnya piutang tersebut.

Piutang sewa operasi pada tanggal laporan posisi keuangan konsolidasian dinyatakan dalam mata uang Rupiah.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, piutang sewa operasi dijadikan sebagai jaminan utang bank (Catatan 12).

Eksposur maksimum terhadap risiko kredit pada akhir periode pelaporan adalah senilai jumlah tercatat dari setiap kelas piutang sewa operasi sebagaimana yang dijabarkan pada Catatan 43.

**7. OPERATING LEASE RECEIVABLES – NET  
(Continued)**

Movements of allowance for ECLs on operating lease receivables are as follows:

Beginning balance
Provision for ECL
Write-off
<b>Total</b>

Management believes that the allowance for ECL on operating lease receivables as at March 31, 2024 and December 31, 2023 is adequate to cover possible loss for uncollectible accounts.

Operating lease receivables at the consolidated statement of financial position date are denominated in Rupiah.

As at March 31, 2024 and December 31, 2023, operating lease receivables pledged as collateral for bank loan (Note 12).

The maximum exposure to credit risk at the end of the reporting period is the carrying amount of each class of operating lease receivable is disclosed in Note 43.

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**8. PIUTANG PREMI - NETO**

**8. PREMIUMS RECEIVABLES - NET**

Akun ini merupakan tagihan premi kepada pemegang polis, broker (pialang), koasuradur dan agen asuransi dengan rincian sebagai berikut:

This account represents outstanding premiums receivable from policyholders, brokers, coinsurer and agents, with details as follows:

a. Berdasarkan nasabah

a. By customer

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
<b>Pihak ketiga</b>			<b>Third parties</b>
PT Kalibesar Raya Utama	56.028.799.810	87.432.859.707	PT Kalibesar Raya Utama
PT Marsh Indonesia	42.459.584.598	39.673.098.144	PT Marsh Indonesia
PT IBS Insurance Broking Serv	45.627.587.140	29.199.829.262	Indonesia
PT Talisman Insurance Broker	34.463.176.820	25.379.510.327	PT Talisman Insurance Brokers
PT Duta Semesta Raya	16.983.875.732	10.588.257.341	PT Duta Semesta Raya
PT Goesaff Manunggal Sejahtera	10.795.683.809	6.126.878.013	PT Goesaff Manunggal Sejahtera
PT Adonai Pialang Asia	8.401.426.796	491.319.195	PT Adonai Pialang Asia
PT Mitra Harmoni Insurance B	7.051.762.405	4.778.292.605	PT Mitra Harmoni Insurance Broker
PT Indosurance Broker Utama	6.559.387.510	28.751.320.227	PT Indosurance Broker Utama
PT Premier Investama	6.848.797.835	5.166.263.091	PT Premier Investama
PT Krida Upaya Tunggal	6.055.177.238	3.090.589.235	PT Krida Upaya Tunggal
PT Brilliant Insurance Brokers	5.617.933.547	3.553.638.804	PT Brilliant Insurance Brokers
PT Estika Jasatama	4.430.747.644	3.911.847.370	PT Estika Jasatama
PT Sedana Pasifik Servistama	4.763.962.490	-	PT Sedana Pasifik Servistama
PT Sathya Wahana Indonesia	4.368.563.848	2.139.054.472	PT Sathya Wahana Indonesia
PT Bina Kridatama Nusantara	3.572.654.286	-	PT Bina Kridatama Nusantara
PT Adi Antara Asia	3.223.909.433	1.262.300.501	PT Adi Antara Asia
PT Fiberhome Technologies Indonesia	3.053.460.769	366.585.206	PT Fiberhome Technologies Indonesia
PT Buana Jasa Pratama	2.675.446.282	-	PT Buana Jasa Pratama
PT Advis Terapan Proteksindo	2.512.408.340	-	PT Advis Terapan Proteksindo
PT Axle Asia	2.819.995.349	-	PT Axle Asia
PT Willis Indonesia	2.629.543.780	2.386.205.226	PT Willis Indonesia
PT Woori Finance indonesia Tbk	2.391.111.744	2.361.084.244	PT Woori Finance indonesia Tbk
PT Salvus Inti	2.256.830.926	940.217.462	PT Salvus Inti
PT AA Pialang Asuransi	1.139.174.843	-	PT AA Pialang Asuransi
PT Daidan Utama Pialang Reasuransi	1.035.304.016	-	PT Daidan Utama Pialang Reasuransi
PT Indomobil Insurance Consultant	1.205.478.077	-	PT Indomobil Insurance Consultant
PT Fresnel Perdana Mandiri	1.439.255.280	1.037.529.365	PT Fresnel Perdana Mandiri
PT Jean Anggun Dessita	1.528.029.732	-	PT Jean Anggun Dessita
PT Sukses Utama Sejahtera	971.621.145	2.251.591.252	PT Sukses Utama Sejahtera
PT Tugu Insurance Broker	625.950.235	454.107.941	PT Tugu Insurance Broker
PT Home Credit Indonesia	-	6.483.442.892	PT Home Credit Indonesia
PT Jaya Proteksindo Sakti	-	4.486.400.154	PT Jaya Proteksindo Sakti
PT Pialang Asuransi Nasional Daperma Indonesia	-	4.473.600.732	PT Pialang Asuransi Nasional Daperma Indonesia
PT Aigra Insurance Brokers	-	4.041.569.356	PT Aigra Insurance Brokers
PT Bolltech Device Protection	-	23.343.813.106	PT Bolltech Device Protection Indonesia
PT Lead Insurance Brokers	-	2.259.065.885	PT Lead Insurance Brokers
PT Marcopolo Shipyards	-	2.192.793.011	PT Marcopolo Shipyards
Lain-lain (dibawah Rp1,7 miliar)	34.619.648.632	34.231.456.388	Others (each below Rp 1,7 Billion)
<b>Total</b>	<b>328.156.290.091</b>	<b>342.854.520.514</b>	<b>Total</b>
Penyisihan atas ECL	(4.817.172.366)	(4.817.172.366)	Allowance for ECL
<b>Piutang premi - neto</b>	<b>323.339.117.725</b>	<b>338.037.348.148</b>	<b>Premiums receivable - net</b>



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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**8. PIUTANG PREMI – NETO (Lanjutan)**

**8. PREMIUMS RECEIVABLES – NET (Continued)**

b. Berdasarkan umur

b. By age category

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Belum jatuh tempo	202.221.296.066	249.214.792.434	<i>Not yet due</i>
Telah jatuh tempo:			<i>Overdue:</i>
1 - 30 hari	77.467.391.994	50.186.125.577	<i>1 - 30 days</i>
31 - 60 hari	26.509.625.566	35.346.299.752	<i>31 - 60 days</i>
Lebih dari 60 hari	21.957.976.465	8.107.302.751	<i>More than 60 days</i>
Total	<u>328.156.290.091</u>	<u>342.854.520.514</u>	<b>Total</b>
Penyisihan atas ECL	(4.817.172.366)	(4.817.172.366)	<i>Allowance for ECL</i>
<b>Neto</b>	<u><b>323.339.117.725</b></u>	<u><b>338.037.348.148</b></u>	<b>Net</b>

c. Berdasarkan mata uang

c. By currency

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Rupiah	185.188.022.522	190.317.642.206	<i>Rupiah</i>
Dolar Amerika Serikat	138.829.880.935	150.028.838.801	<i>United State Dollar</i>
Euro	3.186.548.202	1.469.596.515	<i>Euro</i>
Dolar Singapura	831.521.176	867.467.539	<i>Singapore Dollar</i>
Yuan China	85.050.970	107.935.830	<i>China Yuan</i>
Yen Jepang	27.364.935	51.619.198	<i>Japan Yen</i>
Swiss Franc	1.193.275	4.139.221	<i>Swiss Franc</i>
Ringgit Malaysia	4.760.330	3.730.374	<i>Malaysia Ringgit</i>
Krona Swedia	-	1.160.139	<i>Swedish Krona</i>
Baht Thailand	407.860	933.841	<i>Thailand Baht</i>
Pound Inggris	937.230	875.566	<i>England Pounds</i>
Dolar Australia	602.655	581.284	<i>Australia Dollar</i>
Total	<u>328.156.290.091</u>	<u>342.854.520.514</u>	<b>Total</b>
Penyisihan atas ECL	(4.817.172.366)	(4.817.172.366)	<i>Allowance for ECL</i>
<b>Neto</b>	<u><b>323.339.117.725</b></u>	<u><b>338.037.348.148</b></u>	<b>Net</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**8. PIUTANG PREMI – NETO (Lanjutan)**

**8. PREMIUMS RECEIVABLES – NET (Continued)**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Kebakaran	152.305.129.254	153.113.017.614	<i>Fire</i>
Rangka kapal	42.195.893.608	36.266.228.333	<i>Marine hull</i>
Pengangkutan	19.945.036.552	27.203.345.945	<i>Cargo</i>
Kendaraan bermotor	22.293.292.176	15.359.562.390	<i>Motor vehicles</i>
Kecelakaan	4.896.540.355	8.005.045.159	<i>Accident</i>
Kesehatan	13.269.087.065	6.786.594.873	<i>Health</i>
Lain-lain	73.251.311.081	96.120.726.200	<i>Others</i>
Total	328.156.290.091	342.854.520.514	<i>Total</i>
Penyisihan atas ECL	(4.817.172.366)	(4.817.172.366)	<i>Allowance for ECL</i>
<b>Neto</b>	<b>323.339.117.725</b>	<b>338.037.348.148</b>	<b><i>Net</i></b>

Mutasi penyisihan atas ECL adalah sebagai berikut:

*Movement of allowance for ECLs are as follows:*

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Saldo awal	4.817.172.366	2.783.712.024	<i>Beginning balance</i>
Penyisihan atas ECL tahun berjalan	-	2.033.460.342	<i>Provision for ECL</i>
<b>Saldo akhir</b>	<b>4.817.172.366</b>	<b>4.817.172.366</b>	<b><i>Ending balance</i></b>

Berdasarkan hasil penelaahan terhadap keadaan piutang masing-masing pelanggan pada 31 Maret 2024 dan 31 Desember 2023, Grup berkeyakinan bahwa penyisihan atas ECL cukup untuk menutup kemungkinan kerugian atas tidak tertagihnya piutang premi di kemudian hari.

*Based on the review of the status of the premiums receivables as at March 31, 2024 and December 31, 2023, the Group believes that the allowance for ECL is sufficient to cover any possible losses from uncollectible premium receivables in the future.*

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, piutang premi diperkenankan masing-masing sebesar Rp 306.198.313.624 dan Rp 334.747.217.763.

*As at March 31, 2024 and December 31, 2023 the admitted premiums receivables amounted to Rp 306.198.313.624 and Rp 334,747,217,763, respectively.*

Eksposur maksimum terhadap risiko kredit pada akhir periode pelaporan adalah senilai jumlah tercatat dari setiap kelas piutang premi sebagaimana yang dijabarkan pada Catatan 43.

*The maximum exposure to credit risk at the end of the reporting period is the carrying amount of each class of premiums receivables is disclosed in Note 43.*

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**9. PIUTANG REASURANSI**

Piutang reasuransi merupakan piutang yang timbul dari transaksi reasuransi sehubungan dengan klaim asuransi, premi asuransi, dan komisi kepada reasuradur, dengan rincian sebagai berikut:

a. Berdasarkan reasuradur

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
PT Trinity Reinsurance Brokers	36.616.125.738	3.103.891.150	<i>PT Trinity Reinsurance Brokers</i>
PT Simas Reinsurance Broker	15.458.942.704	720.036.202	<i>PT Simas Reinsurance Broker</i>
PT IBU Reinsurance Broker Utama	8.056.033.448	3.530.199.261	<i>PT IBU Reinsurance Broker Utama</i>
PT IBS Reinsurance Brokers	3.846.244.343	3.145.587.844	<i>PT IBS Reinsurance Brokers</i>
PT Asuransi Umum Mega	2.723.007.316	1.441.787.732	<i>PT Asuransi Umum Mega</i>
PT Adonai Pialang Reasuransi	2.101.907.962	624.019.357	<i>PT Adonai Pialang Reasuransi</i>
PT Artha Dana Mandiri	2.116.832.431	-	<i>PT Artha Dana Mandiri</i>
PT Bolltech Insurance Hongko	2.843.793.875	-	<i>PT Bolltech Insurance Hongkong</i>
PT Asuransi Jiwa Reliance Ind	1.795.792.694	927.628.809	<i>PT Asuransi Jiwa Reliance Indonesia</i>
PT Reasuransi Indonesia Utam	1.783.385.472	-	<i>PT Reasuransi Indonesia Utama</i>
PT Reasuransi Nasional Indone	862.360.211	86.328.749.746	<i>PT Reasuransi Nasional Indonesia</i>
PT Marsh Reinsurance - Brokers Indonesia	736.098.719	-	<i>PT Marsh Reinsurance - Brokers Indonesia</i>
PT Igna Asia Reinsurance Brokers & Consultants	365.061.936	361.326.155	<i>PT Igna Asia Reinsurance Brokers &amp; Consultants</i>
PT Victoria Insurance	(12.660.494.056)	-	<i>PT Victoria Insurance</i>
Lain-lain (masing-masing dibawah Rp 400 Juta)	1.898.370.122	786.341.492	<i>Lain-lain (masing-masing dibawah Rp 400 Juta)</i>
<b>Jumlah</b>	<b>68.543.462.915</b>	<b>100.969.567.748</b>	<i>Total</i>
Cadangan kerugian penurunan nilai	(877.747.072)	(877.747.072)	<i>Allowance for Impairment loss</i>
<b>Total</b>	<b>67.665.715.843</b>	<b>100.091.820.676</b>	<i>Total</i>

**9. DUE FROM REINSURANCE**

Due from reinsurance represents receivables arising from reinsurance transactions in relation to the insurance claim, insurance premiums, and commissions to reinsurers, with details as follows:

a. By reinsurer

b. Berdasarkan umur

b. By age category

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Belum jatuh tempo	8.261.776.401	26.576.877.989	<i>Not yet due</i>
Telah jatuh tempo:			<i>Overdue:</i>
1 - 30 hari	11.382.534.497	258.936.436	<i>1 - 30 days</i>
31 - 60 hari	3.718.516.063	944.360.829	<i>31 - 60 days</i>
Lebih dari 60 hari	45.180.635.954	73.189.392.494	<i>More than 60 days</i>
<b>Jumlah</b>	<b>68.543.462.915</b>	<b>100.969.567.748</b>	<i>Total</i>
Cadangan kerugian penurunan nilai	(877.747.072)	(877.747.072)	<i>Allowance for Impairment loss</i>
<b>Total</b>	<b>67.665.715.843</b>	<b>100.091.820.676</b>	<i>Total</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**9. PIUTANG REASURANSI (Lanjutan)**

**9. DUE FROM REINSURANCE (Continued)**

c. Berdasarkan mata uang

c. By currency

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Rupiah	42.927.778.085	98.115.654.358	<i>Rupiah</i>
Dolar Amerika Serikat	25.511.934.499	2.772.929.415	<i>United States Dollar</i>
Euro	45.584.078	34.222.581	<i>Euro</i>
Dolar Singapura	56.906.377	46.154.650	<i>Singapore Dollar</i>
Dolar Australia	678.387	-	<i>Dolar Australia</i>
Yen Jepang	539.910	565.620	<i>Yen Jepang</i>
Yuan China	41.579	41.124	<i>Yuan China</i>
Jumlah	<u>68.543.462.915</u>	<u>100.969.567.748</u>	<i>Total</i>
Cadangan kerugian penurunan nilai	<u>(877.747.072)</u>	<u>(877.747.072)</u>	<i>Allowance for Impairment loss</i>
<b>Total</b>	<b><u>67.665.715.843</u></b>	<b><u>100.091.820.676</u></b>	<b><i>Total</i></b>

d. Berdasarkan jenis asuransi

d. By type of insurance

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Kebakaran	46.235.367.107	7.832.861.358	<i>Fire</i>
Rangka kapal	3.395.526.720	2.055.589.121	<i>Marine hull</i>
Kendaraan bermotor	1.954.560.655	620.359.352	<i>Motor vehicles</i>
Kesehatan	(12.660.494.056)	86.328.749.746	<i>Health</i>
Kecelakaan	1.906.412.918	-	<i>Accident</i>
Pengangkutan	7.664.120.432	366.422.809	<i>Cargo</i>
Lain-lain	20.047.969.139	3.765.585.362	<i>Others</i>
Jumlah	<u>68.543.462.915</u>	<u>100.969.567.748</u>	<i>Total</i>
Cadangan kerugian penurunan nilai	<u>(877.747.072)</u>	<u>(877.747.072)</u>	<i>Allowance for Impairment loss</i>
<b>Total</b>	<b><u>67.665.715.843</u></b>	<b><u>100.091.820.676</u></b>	<b><i>Total</i></b>

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, Grup tidak membentuk penyisihan kerugian penurunan nilai karena manajemen berkeyakinan bahwa seluruh piutang tersebut dapat sepenuhnya tertagih.

*As at March 31, 2024 and December 31, 2023, no allowance for ECL has been provided as the Group's management believes that all of the receivables are fully collectible.*

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, piutang reasuransi diperkenankan masing-masing sebesar Rp23.362.826.962 dan Rp27.780.175.254.

*As at March 31, 2024 and December 31, 2023, the admitted due from reinsurance amounted to Rp23.362.826.962 and Rp27,780,175,254, respectively.*

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**10. UANG MUKA DAN BEBAN DIBAYAR DI MUKA**      **10. ADVANCES AND PREPAID EXPENSES**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Uang muka:			<i>Advances for:</i>
Investasi	-	103.012.050	<i>Investment</i>
Pembelian kendaraan	88.733.216.963	7.295.490.000	<i>Purchases of vehicles</i>
Pembelian aset	51.738.600.852	-	<i>Purchases of assets</i>
Klaim	-	70.675.713.669	<i>Claim</i>
Lain-lain	-	540.292.000	<i>Others</i>
Beban dibayar di muka:			<i>Prepaid expenses:</i>
<i>Underwriting</i>	-	4.439.770.694	<i>Underwriting</i>
Asuransi			<i>Insurance</i>
Pihak ketiga	12.356.445.469	8.762.488.955	<i>Third parties</i>
Sewa	-	165.530.978	<i>Rent</i>
Lain-lain	2.067.566.298	2.347.608.724	<i>Others</i>
<b>Total</b>	<b>154.895.829.582</b>	<b>94.329.907.070</b>	<b>Total</b>

Sewa dibayar di muka merupakan pembayaran di muka atas sewa bangunan untuk keperluan operasional Grup.

*Prepaid rental represents prepaid payment of building rental for Group's operational purpose.*

Underwriting merupakan biaya survey yang dikeluarkan oleh Grup sebelum adanya penutupan polis asuransi nasabah.

*Underwriting represents survey fees incurred by the Group before the customer's insurance policy closed.*

Uang muka pembelian kendaraan merupakan pembayaran uang muka untuk pembelian kendaraan kepada PT Dipo Internasional Pahala Otomotif, PT Plaza Auto Serasi, PT Srikandi Diamond Motor, PT Prabu Pendawa Motor, PT Tunas Mobilindo Perkasa dan PT Tunas Raden Inten pada tanggal 31 Maret 2024 dan PT Dipo Internasional Pahala Otomotif, PT Plaza Auto Serasi, dan PT Srikandi Diamond Motor pada tanggal 31 Desember 2023.

*Advances for purchase of vehicles represent advance payments to PT Dipo Internasional Pahala Otomotif, PT Plaza Auto Serasi, PT Srikandi Diamond Motor, PT Prabu Pendawa Motor, PT Tunas Mobilindo Perkasa and PT Tunas Raden Inten on March 31, 2024 dan PT Dipo Internasional Pahala Otomotif, PT Plaza Auto Serasi, and PT Srikandi Diamond Motor on December 31, 2023.*

Uang muka, beban dibayar di muka dan lain-lain merupakan uang muka dan beban dibayar di muka atas beban operasional yang belum direalisasikan, seperti pemeliharaan bangunan, sistem dan lain-lain.

*Other advances, prepaid expenses and others represent advances and prepaid expenses of unrealized operational expenses, such as building maintenance, system and others.*

Uang muka dan beban dibayar di muka dinyatakan dalam mata uang Rupiah.

*Advances and prepaid expenses are denominated in Rupiah.*

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**11. ASET TETAP - NETO**

Rincian aset tetap adalah sebagai berikut:

**11. PROPERTY AND EQUIPMENT - NET**

The details of property and equipment are as follows:

31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)								
31 Desember 2023/ December 31, 2023	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Reclassification	Pengukuran Kembali atas Perubahan Pembayaran/ Remeasurement Due to Change in Lease	Revaluasi/ Revaluation	Efek Dekonsolidasi Entitas Anak/ Effect of Deconsolidation of Subsidiary	31 Maret 2024/ March 31, 2024	
<b>Biaya perolehan</b>								<i>Acquisition cost</i>
<b>Kepemilikan langsung</b>								<i>Direct ownership</i>
Tanah	131.184.907.000	-	(10.433.808.159)	-	-	-	120.751.098.841	Land
Bangunan	40.986.638.693	56.629.245.247	-	-	-	-	97.615.883.940	Buildings
Peralatan kantor	26.526.781.820	1.346.225.769	(140.396.716)	-	-	-	27.732.610.873	Office equipment
Perabotan kantor	7.224.846.128	3.430.251.957	-	-	-	-	10.655.098.085	Furniture and fixtures
Mesin	127.300.000	-	-	-	-	-	127.300.000	Machinery
Kendaraan	2.105.810.000	225.350.000	-	-	-	-	2.331.160.000	Vehicles
Kendaraan sewa	430.896.500.000	146.468.935.431	(16.947.641.667)	-	-	-	560.417.793.764	Vehicles held for rental
<b>Aset hak-guna</b>								<i>Right-of-use-assets</i>
Kendaraan sewa	788.541.105.198	2.336.423.570	-	-	-	-	790.877.528.768	Vehicles held for rental
Gedung kantor	20.258.267.100	-	(3.916.529.146)	-	-	-	16.341.737.954	Office buildings
<b>Aset dalam pembangunan</b>								<i>Construction in progress</i>
Bangunan	81.369.405.001	-	(17.988.586.784)	-	-	-	63.380.818.217	Building
Renovasi kantor	5.355.830.717	5.206.843.715	-	-	-	-	10.562.674.432	Office renovations
<b>Total</b>	<b>1.534.577.391.657</b>	<b>215.643.275.689</b>	<b>(49.426.962.472)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.700.793.704.874</b>	<b>Total</b>
<b>Akumulasi penyusutan</b>								<i>Accumulated depreciation</i>
<b>Kepemilikan langsung</b>								<i>Direct ownership</i>
Bangunan	7.019.761.028	1.244.663.161	-	-	-	-	8.264.424.189	Buildings
Peralatan kantor	19.098.234.236	856.399.703	(140.396.740)	-	-	-	19.814.237.199	Office equipment
Perabotan kantor	6.562.267.995	257.776.924	-	-	-	-	6.820.044.919	Furniture and fixtures
Mesin	94.148.982	70.221.876	-	-	-	-	164.370.858	Machinery
Kendaraan	62.199.574	68.715.630	-	-	-	-	130.915.204	Vehicles
Kendaraan sewa	-	40.975.694.529	(1.293.576.004)	-	-	-	39.682.118.525	Office vehicles
<b>Aset hak-guna</b>								<i>Right-of-use-assets</i>
Kendaraan sewa	-	-	-	-	-	-	-	Vehicles held for rental
Gedung kantor	8.336.199.509	501.797.935	(3.681.597.033)	-	-	-	5.156.400.411	Office buildings
<b>Aset dalam pembangunan</b>								<i>Construction in progress</i>
Bangunan	-	684.919.819	-	-	-	-	684.919.819	Buildings
Renovasi kantor	314.718.382	193.076.350	-	-	-	-	507.794.732	Office renovations
<b>Total</b>	<b>41.487.529.706</b>	<b>44.853.265.927</b>	<b>(5.115.569.777)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81.225.225.856</b>	<b>Total</b>
<b>Nilai Tercatat</b>	<b>1.493.089.861.951</b>						<b>1.619.568.479.018</b>	<b>Carrying Amount</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**11. ASET TETAP – NETO (Lanjutan)**

**11. PROPERTY AND EQUIPMENT – NET (Continued)**

	2023								
	31 Desember 2022/ December 31, 2022	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Reclassification	Pengukuran Kembali atas Perubahan Pembayaran/ Remeasurement Due to Change in Loss	Revaluasi/ Revaluation	Efek Dekonsolidasi Entitas Anak/ Effect of Deconsolidation of Subsidiary		31 Desember 2023/ December 31, 2023
<b>Biaya perolehan</b>									<i>Acquisition cost</i>
<u>Kepemilikan langsung</u>									<u>Direct ownership</u>
Tanah	94.204.200.000	36.606.427.632	-	-	-	374.279.368	-	131.184.907.000	Land
Bangunan	24.575.847.031	97.000.000	-	16.313.791.662	-	-	-	40.986.638.693	Buildings
Peralatan kantor	24.438.914.903	3.001.183.574	(2.278.484.646)	1.365.167.989	-	-	-	26.526.781.820	Office equipment
Perabotan kantor	7.224.846.128	-	-	-	-	-	-	7.224.846.128	Furniture and fixtures
Mesin	127.300.000	-	-	-	-	-	-	127.300.000	Machinery
Kendaraan	1.296.930.000	966.885.000	(36.500.000)	-	-	(121.505.000)	-	2.105.810.000	Vehicles
Kendaraan sewa	269.356.800.000	392.762.415.144	(83.799.747.161)	-	-	(147.422.967.983)	-	430.896.500.000	Vehicles held for rental
<u>Aset hak-guna</u>	-	-	-	-	-	-	-	-	<u>Right-of-use-assets</u>
Kendaraan sewa	768.873.300.000	21.329.366.135	-	-	-	(1.661.560.937)	-	788.541.105.198	Vehicles held for rental
Gedung kantor	9.407.793.254	11.605.855.264	-	-	(755.381.418)	-	-	20.258.267.100	Office buildings
<u>Aset dalam pembanguan</u>	-	-	-	-	-	-	-	-	<u>Construction in progress</u>
Bangunan	-	99.021.364.652	-	(17.651.959.651)	-	-	-	81.369.405.001	Building
Renovasi kantor	157.000.000	5.225.830.717	-	(27.000.000)	-	-	-	5.355.830.717	Office renovations
<b>Total</b>	<b>1.199.662.931.316</b>	<b>570.616.328.118</b>	<b>(86.114.731.807)</b>	<b>-</b>	<b>(755.381.418)</b>	<b>(148.831.754.552)</b>	<b>-</b>	<b>1.534.577.391.657</b>	<b>Total</b>
<b>Akumulasi penyusutan</b>									<i>Accumulated depreciation</i>
<u>Kepemilikan langsung</u>									<u>Direct ownership</u>
Bangunan	4.861.116.472	2.158.644.556	-	-	-	-	-	7.019.761.028	Buildings
Peralatan kantor	18.319.874.262	3.051.144.488	(2.272.784.514)	-	-	-	-	19.098.234.236	Office equipment
Perabotan kantor	6.542.510.403	19.757.592	-	-	-	-	-	6.562.267.995	Furniture and fixtures
Mesin	78.236.458	15.912.524	-	-	-	-	-	94.148.982	Machinery
Kendaraan	33.492.084	400.102.390	(8.364.587)	-	-	(363.030.313)	-	62.199.574	Vehicles
Kendaraan sewa	-	61.773.506.189	(4.841.926.041)	-	-	(139.939.212.440)	-	(83.007.632.292)	Office vehicles
<u>Aset hak-guna</u>	-	-	-	-	-	-	-	-	<u>Right-of-use-assets</u>
Kendaraan sewa	-	84.949.777.907	-	-	-	(1.942.145.615)	-	83.007.632.292	Vehicles held for rental
Gedung kantor	5.740.379.048	2.595.820.461	-	-	-	-	-	8.336.199.509	Office buildings
<u>Aset dalam pembanguan</u>	-	-	-	-	-	-	-	-	<u>Construction in progress</u>
Renovasi kantor	-	314.718.382	-	-	-	-	-	314.718.382	Office renovations
<b>Total</b>	<b>35.575.608.727</b>	<b>155.279.384.489</b>	<b>(7.123.075.142)</b>	<b>-</b>	<b>-</b>	<b>(142.244.388.368)</b>	<b>-</b>	<b>41.487.529.706</b>	<b>Total</b>
<b>Nilai Tercatat</b>	<b>1.164.087.322.589</b>							<b>1.493.089.861.951</b>	<b>Carrying Amount</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**11. ASET TETAP – NETO (Lanjutan)**

Penilaian atas nilai wajar aset tetap Grup berupa tanah dan kendaraan dilakukan oleh penilai independen, KJPP Budi, Edy, Saptono & Rekan untuk tanggal 31 Desember 2023 dalam laporannya tertanggal sebagai berikut:

	2023
BPAM	15 Januari 2024/ January 15, 2024
BPT	20 Februari 2024/ February 20, 2024
MTWI	21 Februari 2024/ February 21, 2024
SGI	29 Februari 2024/ February 29, 2024

Metode penilaian yang digunakan adalah pendekatan pasar dan pendekatan pendapatan. Total nilai wajar tanah dan kendaraan setelah penilaian kembali adalah masing-masing sebesar Rp 1.352.666.122.624 pada tanggal 31 Desember 2023.

Berdasarkan laporan penilaian tersebut, penilaian dilakukan sesuai Standar Penilaian Indonesia (SPI) yang ditentukan berdasarkan transaksi terkini dalam ketentuan yang wajar dan Peraturan Bapepam-LK No. VIII.C.4 tentang pedoman penilaian dan penyajian laporan penilaian aset di pasar modal. Metode yang digunakan adalah pendekatan nilai pasar. Elemen-elemen yang digunakan dalam perbandingan data untuk menentukan nilai wajar aset adalah jenis hak yang melekat pada properti, kondisi pasar, lokasi, karakteristik fisik, karakteristik dalam menghasilkan pendapatan dan karakteristik tanah.

Rincian rugi penjualan aset tetap adalah sebagai berikut:

	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)	31 Desember/ December 31, 2023 (Diaudit/ Audited)
Penerimaan hasil penjualan aset tetap	19.820.623.535	92.841.776.377
Nilai tercatat aset tetap	(15.654.065.663)	(77.481.771.119)
<b>Total</b>	<b>4.166.557.872</b>	<b>15.360.005.258</b>
<b>Laba (rugi) penjualan - aset tetap</b>		

**11. PROPERTY AND EQUIPMENT – NET (Continued)**

The revaluation of the Group's land and vehicles was performed by independent appraisers, KJPP Budi, Edy, Saptono & Rekan for December 31, 2023 as follows:

BPAM	
BPT	
MTWI	
SGI	

Appraisal method used is the market and income approach. Total of fair value of land and vehicles after revaluation amounted to Rp 1,352,666,122,624 as at December 31, 2023.

Based on the appraisal report, the valuation was determined in accordance with the Indonesian Appraisal Standards (SPI), referring to recent arm's length, transaction and Bapepam-LK's rule No. VIII.C.4 regarding valuation and presentation of asset valuation report in capital market. Appraisal method used is the market value. Elements used in data comparison process to determine assets' fair value are type of right on property, market condition, location, physical characteristics, income producing characteristics, and land characteristics.

The details of loss on sale of property and equipment are as follows:

Proceeds from sale of property and equipment  
Carrying amount of property and equipment  
Gain (loss) on sale and equipment



The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**11. ASET TETAP – NETO (Lanjutan)**

Aset tetap telah diasuransikan terhadap risiko kebakaran, pencurian dan risiko lainnya kepada beberapa perusahaan asuransi dengan rincian sebagai berikut:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>
<b>Pihak ketiga</b>		
PT Asuransi Harta Aman		
Pratama Tbk	99.769.776.000	99.769.776.000
PT Asuransi Umum Mega	1.179.618.098.378	825.864.928.927
PT Sampo Insurance Indonesia	196.419.038.565	385.000.042.855
PT Asuransi Raksa Pratikara	2.447.287.500	3.242.840.000
<b>Total</b>	<b>1.478.254.200.443</b>	<b>1.313.877.587.782</b>

Manajemen berpendapat bahwa nilai pertanggungan asuransi aset tetap tersebut cukup untuk menutup kemungkinan kerugian atas aset yang dipertanggungkan.

Pada 31 Maret 2024 tidak terdapat penggantian dari penggantian asuransi. Pada 31 Maret 2023, terdapat sebanyak satu unit kendaraan yang sedang disewa oleh pelanggan mengalami kecelakaan yang menyebabkan kendaraan rusak total dan tidak dapat diperbaiki. Atas kejadian tersebut, Perusahaan telah mendapatkan penggantian dari perusahaan asuransi PT Tokyo Marine pada 31 Maret 2023 dengan rincian perhitungan sebagai berikut:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>
Penerimaan klaim asuransi	-	1.647.389.584
Nilai tercatat kendaraan	-	(1.476.050.000)
<b>Rugi dari klaim asuransi</b>	<b>-</b>	<b>171.339.584</b>

**11. PROPERTY AND EQUIPMENT – NET  
(Continued)**

Property and equipment are insured against fire, theft and other risks to several insurance companies with details as follows:

PT Asuransi Harta Aman
Pratama Tbk
PT Asuransi Umum Mega
PT Sampo Insurance Indonesia
PT Asuransi Raksa Pratikara
<b>Total</b>

Management believes that the insurance coverage amount for property and equipment is adequate to cover all possible losses.

In March 31, 2024, there is no claim from insurance companies. In March 31, 2023, there is one units of vehicles leased to the customer, were in accident which caused the vehicle to become totally broken and cannot be repaired. For these accidents, the Company had received claim payment from insurance companies, PT Tokyo Marine in March 31, 2023 with details of calculation as follows:

Proceed from insurance claim
Carrying amount of vehicles
<b>Loss from insurance claim</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**11. ASET TETAP – NETO (Lanjutan)**

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, Grup memiliki 4 (empat) bidang tanah yang terletak di Palembang, Tangerang dan Surabaya dengan hak legal berupa sertifikat Hak-Guna Bangunan (HGB) yang berjangka waktu 30 (tiga puluh) tahun yang akan jatuh tempo antara tahun 2041 - 2051.

Manajemen berpendapat tidak terdapat masalah dengan perpanjangan HGB, karena seluruh tanah diperoleh secara sah dan didukung dengan bukti kepemilikan yang memadai.

Aset tetap Grup, yaitu dua bidang tanah seluas 1.942 dan 6.590 meter persegi dengan SHGB No. 834, 835, 836, 01040, 01041, 01042, 1599, 1600 dan 1601 yang berlokasi di Jalan Lengkong Gudang Timur, Serpong, Tangerang Selatan, Banten, sebidang tanah seluas 552 meter persegi dengan SHGB No. 3050 yang berlokasi di Sukolilo, Surabaya, Jawa Timur, dan sebidang tanah seluas 1.920 meter persegi dengan SHGB No. 8446 yang terletak di Talang Kelapa, Palembang, Sumatra Selatan, digunakan sebagai jaminan utang bank (Catatan 12).

Aset tetap Grup, yaitu beberapa kendaraan sewa dan kendaraan kantor, digunakan sebagai jaminan atas liabilitas sewa kepada pihak ketiga dan pihak berelasi (Catatan 38).

Manajemen berpendapat bahwa tidak terdapat kejadian atau perubahan keadaan yang mengindikasikan penurunan nilai atas aset tetap pada tanggal 31 Maret 2024 dan 31 Desember 2023.

Aset dalam pembangunan

PT Malacca Trust Wuwungan Insurance Tbk (MTWI)

Aset dalam penyelesaian Grup untuk yang berakhir pada tanggal 31 Maret 2024 merupakan renovasi kantor pusat dan kantor cabang Jember. Pada tanggal 31 Maret 2024, persentase aset dalam penyelesaian tersebut diperkirakan sebesar 90%.

**11. PROPERTY AND EQUIPMENT – NET  
(Continued)**

As at March 31, 2024 and December 31, 2023 the Group owned 4 (four) parcels of land located in Palembang, Tangerang and Surabaya with “Hak-Guna Bangunan” (HGB) certificates which have useful lives of 30 (thirty) years and will mature on years between 2041 - 2051.

Management believes there is no problem with extension of HGB, since all the land were acquired legally and supported by sufficient evidence of ownership.

Property and equipment of the Group, consisting of two parcels of land of 1,942 and 6,590 square meters with SHGB Nos. 834, 835, 836, 01040, 01041, 01042, 1599, 1600 and 1601 located in Jalan Lengkong Gudang Timur, Serpong, Tangerang Selatan, Banten, a parcel of land of 552 square meters with SHGB No. 3050 located in Sukolilo, Surabaya, East Java, and a parcels of land of 1,920 square meters with SHGB No. 8446 which located in Talang Kelapa, Palembang, South Sumatra, are pledged as collateral for bank loan (Note 12).

Property and equipment of the Group, consisting of several leased and office vehicles are used as collateral for lease liabilities due to third parties and related party (Note 38).

Management believes that there are no events or changes in circumstances which may indicate impairment in value of property and equipment as at March 31, 2024 and December 31, 2023.

Construction in progress

PT Malacca Trust Wuwungan Insurance Tbk (MTWI)

The Group's assets under construction as at March 31, 2024 are renovations of head office and Jember branches. As at March 31, 2024, the percentage of completion of the aforesaid construction in progress is approximately 80%.

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**11. ASET TETAP – NETO (Lanjutan)**

PT Sweet Green Indonesia (SGI)

Aset dalam penyelesaian pada tanggal 31 Maret 2024 merupakan pembangunan greenhouse yang berada di Cijunti, Purwakarta, Jawa Barat. Pada tanggal 31 Maret 2024, persentase aset dalam penyelesaian tersebut diperkirakan sebesar 75%. Penyelesaian aset dalam pembangunan tersebut diperkirakan akan selesai pada Desember 2024.

**11. PROPERTY AND EQUIPMENT – NET  
(Continued)**

PT Sweet Green Indonesia (SGI)

Construction in progress as at March 31, 2024 represents construction of greenhouse located in Cijunti, Purwakarta, West Java. As at March 31, 2024, the percentage of completion of the aforesaid construction in progress is 75%, respectively. The construction in progress will be completed in December 2024.

**12. UTANG BANK**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>
PT Bank Mandiri (Persero) Tbk	326.563.722.915	302.007.704.996
PT Bank Victoria International Tbk	157.019.190.053	148.106.679.853
PT Bank Victoria Syariah	25.000.000.000	25.000.000.000
PT Bank Central Asia Tbk	14.030.920.000	-
PT Bank Woori Tbk	26.859.788.696	28.714.238.321
<b>Total</b>	<b>549.473.621.664</b>	<b>503.828.623.170</b>

**12. BANK LOANS**

PT Bank Mandiri (Persero) Tbk
PT Bank Victoria International Tbk
PT Bank Victoria Syariah
PT Bank Central Asia Tbk
PT Bank Woori Tbk
<b>Total</b>

**PT Bank Victoria International Syariah**

PT Batavia Prosperindo Trans Tbk (BPT)

Berdasarkan Surat Pemberitahuan Persetujuan Pembiayaan No. 212/DKJP/XI/2019 tanggal 12 November 2019 dari Victoria Syariah, Grup memperoleh fasilitas kredit berupa PMK Musyarakah (Revolving), yang peruntukannya adalah sebagai modal kerja Grup sebesar Rp 25.000.000.000, dengan jangka waktu pinjaman selama 12 bulan dan bagi hasil sebesar 11% efektif per tahun dengan porsi syirkah sebesar 9,09% bank dan 90,91% nasabah.

Berdasarkan surat No. 574.DKJP/XI/2021 pada tanggal 11 November 2021, jangka waktu pembiayaan diperpanjang selama 12 bulan sejak tanggal 21 November 2021 sampai dengan tanggal 21 November 2022.

**PT Bank Victoria Syariah**

PT Batavia Prosperindo Trans Tbk (BPT)

Based on Notification Letter of Financing Facilities Approval No. 212/DKJP/XI/2019, dated November 12, 2019 from Victoria Syariah, the Group obtained a credit facility in the form of Musharaka PMK (Revolving), the designation of which was as working capital, amounting to Rp 25,000,000,000, with a loan period of 12 months and profit sharing of 11% effective per year with syirkah portion of 9.09% of bank and 90.91% of customers.

Based on letter No. 574.DKJP/XI/2021 dated November 11, 2021, the financing period were extended for 12 months from November 21, 2021 until November 21, 2022.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**12. UTANG BANK (Lanjutan)**

**PT Bank Victoria Syariah (Lanjutan)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Lanjutan)

Berdasarkan surat No. 530/DKJP/XI/2022 tanggal 18 November 2022, jangka waktu pembiayaan diperpanjang selama 12 bulan sejak tanggal 21 November 2022 sampai dengan tanggal 21 November 2023, dengan bagi hasil sebesar 7,75% per tahun.

Berdasarkan surat No. 361/DBIS/XI/2023 tanggal 29 November 2023, jangka waktu pembiayaan diperpanjang selama 12 bulan sejak tanggal 21 November 2023 sampai tanggal 21 November 2024, dengan bagi hasil sebesar 8,5% per tahun. Fasilitas ini dijamin dengan sebagai berikut:

- Piutang usaha Grup sebesar 110% dari saldo pinjaman terhutang;
- Jaminan Grup dari PT Batavia Prosperindo Internasional Tbk pada tahun 2022 dan PT Batavia Prosperindo Makmur pada tahun 2021;
- *Cross collateral* guarantee dengan fasilitas yang Grup peroleh dari PT Bank Victoria International Tbk yaitu Sertifikat Hak-Guna Bangunan (SHGB) No. 00834, 00835, 00836, 01040, 01041, dan 01042 yang terletak di Jalan Lengkong Gudang Timur, Serpong, Tangerang Selatan, Banten dan SHGB No. 3050, yang terletak di Sukolilo, Surabaya, Jawa Timur, milik Grup (Catatan 19).

Tidak ada rasio bank covenant yang diatur dalam perjanjian antara BPT dan Bank.

**12. BANK LOANS (Continued)**

**PT Bank Victoria Syariah (Continued)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Continued)

Based on letter No. 530/DKJP/XI/2022 dated November 18, 2022, the financing period were extended for 12 months from November 21, 2022 until November 21, 2023, with profit sharing of 7.75% per year.

Based on letter No. 361/DBIS/XI/2023 dated November 29, 2023, the financing period were extended for 12 months from November 21, 2023 until November 21, 2024, with profit sharing of 8.5% per year. This facility is secured as follows:

- The Group's trade receivables amounting to 110% of outstanding loan;
- Corporate Guarantee from PT Batavia Prosperindo Internasional Tbk for 2022 and PT Batavia Prosperindo Makmur for 2021;
- Cross collateral guarantee with the facility that the Group obtained from PT Bank Victoria International Tbk which is Building Rights Titles (SHGB) No. 00834, 00835, 00836, 01040, 01041, and 01042, located at Jalan Lengkong Gudang Timur, Serpong, Tangerang Selatan, Banten, and SHGB No. 3050, which is located in Sukolilo, Surabaya, East Java, owned by the Group (Note 19).

There were no bank covenants ratio stipulated in the agreement between BPT and the Bank.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**12. UTANG BANK (Lanjutan)**

**PT Bank Victoria International Tbk**

PT Batavia Prosperindo Trans Tbk (BPT)

Berdasarkan surat No. 818/OL/CCD-VIC/XII/2018 tanggal 20 Desember 2018, Grup memperoleh fasilitas pinjaman dari Victoria berupa fasilitas sebagai berikut:

- a. Fasilitas RKKK dengan jumlah pagu kredit sebesar Rp 1.000.000.000 untuk modal kerja operasional Grup. Fasilitas kredit ini dikenai bunga sebesar 11,00% per tahun dan akan berakhir pada tanggal 20 Desember 2019.
- b. Fasilitas FLKK 1 dengan jumlah pagu kredit sebesar Rp 15.000.000.000 untuk modal kerja operasional Grup. Fasilitas kredit ini dikenai bunga sebesar 11,00% per tahun dan akan berakhir pada tanggal 20 Desember 2022.
- c. Fasilitas TLKK dengan jumlah pagu kredit sebesar Rp 34.000.000.000 untuk mengambil alih fasilitas kredit dari PT Bank Central Asia Tbk. Fasilitas kredit ini dikenai bunga sebesar 11,00% per tahun dan akan berakhir pada tanggal 20 Desember 2024.

Berdasarkan surat No. 166/OL/CCD-VIC/XII/2018 tanggal 4 Maret 2019, Grup memperoleh penambahan fasilitas pinjaman dari Victoria berupa fasilitas sebagai berikut:

- a. Fasilitas RKKK mendapat penambahan jumlah pagu kredit menjadi sebesar Rp 15.000.000.000 untuk modal kerja operasional Grup. Fasilitas kredit ini dikenai bunga sebesar 11,00% per tahun dan akan berakhir pada tanggal 21 Desember 2019.
- b. Fasilitas FLKK 2 dengan jumlah pagu kredit sebesar Rp 5.000.000.000 sebagai modal kerja Grup. Fasilitas ini dikenai bunga sebesar 11,00% per tahun dan akan berakhir pada tanggal 25 Juli 2023.

**12. BANK LOANS (Continued)**

**PT Bank Victoria International Tbk**

PT Batavia Prosperindo Trans Tbk (BPT)

Based on letter No. 818/OL/CCD-VIC/XII/2018 dated December 20, 2018, the Group obtained credit facilities from Victoria as follows:

- a. RKKK facility with a credit limit amounting to Rp 1,000,000,000 for the Group's working capital. This facility bears interest at 11.00% per year and will be due on December 20, 2019.
- b. FLKK 1 facility with a credit limit amounting to Rp 15,000,000,000 for the Group's working capital. This facility bears interest at 11.00% per year and will be due on December 20, 2022.
- c. TLKK facility with a credit limit amounting to Rp 34,000,000,000 to take over credit facility from PT Bank Central Asia Tbk. This facility bears interest at 11.00% per year and will be due on December 20, 2024.

Based on letter No. 166/OL/CCD-VIC/XII/2018 dated March 4, 2019, the Group obtained additional credit facilities from Victoria as follows:

- a. RKKK facility obtained an increase of credit limit become Rp 15,000,000,000 for the Group's working capital. This facility bears interest at 11.00% per year and will be due on December 21, 2019.
- b. FLKK 2 facility with a credit limit amounting to Rp 5,000,000,000 for the Group's working capital. This facility bears interest at 11.00% per year and will be due on July 25, 2023.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**12. UTANG BANK (Lanjutan)**

**PT Bank Victoria International Tbk (Lanjutan)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Lanjutan)

Berdasarkan surat No. 534/OL/CCD-VIC/VII/2019 tanggal 24 Juli 2019, Grup memperoleh fasilitas pinjaman FLKK 3 dengan jumlah pagu kredit sebesar Rp 10.000.000.000 sebagai modal kerja Grup. Fasilitas ini dikenakan bunga sebesar 11,00% per tahun dan akan berakhir pada tanggal 4 April 2023.

Berdasarkan surat No. 261/OL/CCD-VIC/IV/2020 tanggal 23 April 2020, Victoria menyetujui untuk merestrukturisasi fasilitas kredit yang telah diperoleh Grup sebagai berikut:

- a. Pemberian grace period selama 1 tahun untuk fasilitas FLKK 1 dari tanggal 27 April 2020 hingga 25 Maret 2021. Fasilitas kredit ini akan jatuh tempo pada tanggal 21 Desember 2023.
- b. Pemberian grace period selama 1 tahun untuk fasilitas FLKK 2 dari tanggal 27 April 2020 hingga 25 Maret 2021. Fasilitas kredit ini akan jatuh tempo pada tanggal 6 Maret 2024.
- c. Pemberian grace period selama 1 tahun untuk fasilitas FLKK 3 dari tanggal 27 April 2020 hingga 25 Maret 2021. Fasilitas kredit ini akan jatuh tempo pada tanggal 25 Juli 2024.
- d. Pemberian grace period selama 1 tahun untuk fasilitas TLKK dari tanggal 27 April 2020 hingga 25 Maret 2021. Fasilitas kredit ini akan jatuh tempo pada tanggal 25 Desember 2025.

Berdasarkan surat No. 022/OL/CCD-VIC/II/2021 tanggal 8 Februari 2021, Grup memperoleh fasilitas pinjaman TLKK 2 dan 3 dengan jumlah pagu kredit masing-masing fasilitas sebesar Rp 50.000.000.000 sebagai pembiayaan pembelian unit kendaraan Grup. Fasilitas ini dikenakan bunga sebesar 10,00% per tahun dan akan jatuh tempo dalam 48 bulan setelah penarikan.

**12. BANK LOANS (Continued)**

**PT Bank Victoria International Tbk (Continued)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Continued)

Based on letter No. 534/OL/CCD-VIC/VII/2019 dated July 24, 2019, the Group obtained credit facility FLKK 3 with a credit limit amounting to Rp 10,000,000,000 for the Group's working capital. This facility bears interest at 11.00% per year and will be due on April 4, 2023.

Based on letter No. 261/OL/CCD-VIC/IV/2020 dated April 23, 2020, Victoria agreed to restructuring of credit facility that already obtained by the Group as follows:

- a. Granting a grace period of 1 year for the FLKK 1 facility from April 27, 2020 until March 25, 2021. This credit facility will be due on December 21, 2023.
- b. Granting a grace period of 1 year for the FLKK 2 facility from April 27, 2020 until March 25, 2021. This credit facility will be due on March 6, 2024.
- c. Granting a grace period of 1 year for the FLKK 3 facility from April 27, 2020 until March 25, 2021. This credit facility will be due on July 25, 2024.
- d. Granting a grace period of 1 year for the TLKK facility from April 27, 2020 until March 25, 2021. This credit facility will be due on December 25, 2025.

Based on letter No. 022/OL/CCD-VIC/II/2021 dated February 8, 2021, the Group obtained credit facility TLKK 2 and 3 with a credit limit for each facility amounting to Rp 50,000,000,000, for financing the Group's vehicle unit purchase. This facility bears interest at 10.00% per year and will be due in 48 months after disbursement.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**12. UTANG BANK (Lanjutan)**

**PT Bank Victoria International Tbk (Lanjutan)**

PT Batavia Prosperindo Trans Tbk (BPT)

Berdasarkan surat No. 067/SPK/CBG-VIC/VI/2022 tanggal 6 Juni 2022, yang telah diaktakan dengan Akta Notaris No. 8 tanggal 6 Juni 2022 dari Suwarni Sukiman, S.H., Notaris di Jakarta, seluruh fasilitas yang diperoleh Grup dari Victoria dikenai suku bunga sebesar 7,50% per tahun dan Grup memperoleh penambahan fasilitas pinjaman dari Victoria berupa fasilitas sebagai berikut:

- a. Fasilitas RKKK dengan jumlah pagu kredit sebesar Rp 20.000.000.000 untuk modal kerja operasional Grup. Fasilitas kredit ini berakhir pada tanggal 6 Juni 2023. Berdasarkan surat No. 336/SK/CBG/X/2023, fasilitas kredit diperpanjang sampai dengan tanggal 6 Juni 2024.
- b. Fasilitas DLKK dengan jumlah pagu kredit sebesar Rp 20.000.000.000 sebagai modal kerja Grup. Fasilitas kredit ini berakhir pada tanggal 6 Juni 2023. Berdasarkan surat No. 336/SK/CBG/X/2023, fasilitas kredit diperpanjang sampai dengan tanggal 6 Juni 2024.

Berdasarkan surat No. 336/SK/CBG/X/2023 tanggal 6 Juni 2023, yang telah diaktakan dengan Akta Notaris No. 8 tanggal 6 Juni 2022 dari Suwarni Sukiman, S.H., Notaris di Jakarta, seluruh fasilitas yang diperoleh Grup dari Victoria dikenai suku bunga sebesar 7,50% per tahun dan Grup memperoleh penambahan fasilitas pinjaman dari Victoria berupa fasilitas sebagai berikut:

- a. Fasilitas RKKK dengan jumlah pagu kredit sebesar Rp 20.000.000.000 untuk modal kerja operasional Grup. Fasilitas kredit berakhir pada tanggal 6 Juni 2024.
- b. Fasilitas DLKK dengan jumlah pagu kredit sebesar Rp 20.000.000.000 sebagai modal kerja Grup. Fasilitas kredit ini berakhir pada tanggal 6 Juni 2023. Fasilitas kredit berakhir pada tanggal 6 Juni 2024.

**12. BANK LOANS (Continued)**

**PT Bank Victoria International Tbk (Continued)**

PT Batavia Prosperindo Trans Tbk (BPT)

Based on letter No. 067/SPK/CBG-VIC/VI/2022 dated June 6, 2022, through Notarial Deed No. 8 dated June 6, 2022 of Suwarni Sukiman, S.H., Notary in Jakarta, all facilities obtained by the Group from Victoria bear interest at 7.50% per annum with additional loan facilities from Victoria as follows:

- a. RKKK facility with a credit limit amounting to Rp 20,000,000,000 for the Group's working capital. This facility will be due on June 6, 2023. Based on letter No. 336/SK/CBG/X/2023, This credit facility will be extended until June 6, 2024.
- b. DLKK facility with a credit limit amounting to Rp 20,000,000,000 for the Group's working capital. This facility will be due on June 6, 2023. Based on letter No. 336/SK/CBG/X/2023, This credit facility will be extended until June 6, 2024.

Based on letter No. 336/SK/CBG/X/2023 dated June 6, 2023, through Notarial Deed No. 8 dated June 6, 2022 of Suwarni Sukiman, S.H., Notary in Jakarta, all facilities obtained by the Group from Victoria bear interest at 7.50% per annum with additional loan facilities from Victoria as follows:

- a. RKKK facility with a credit limit amounting to Rp 20,000,000,000 for the Group's working capital. This facility will be due on June 6, 2023. This credit facility will be due in June 6, 2024.
- b. DLKK facility with a credit limit amounting to Rp 20,000,000,000 for the Group's working capital. This facility will be due on June 6, 2023. This credit facility will be due in June 6, 2024.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**12. UTANG BANK (Lanjutan)**

**PT Bank Victoria International Tbk (Lanjutan)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Lanjutan)

Fasilitas-fasilitas tersebut dijamin dengan SHGB No. 00834, 00835, 00836, 01040, 01041, dan 01042 yang terletak di Jalan Lengkong Gudang Timur, Serpong, Tangerang Selatan, Banten, SHGB No. 3050, yang terletak di Sukolilo, Surabaya, Jawa Timur, dan SHGB No.8446 yang terletak di Talang Kelapa, Palembang, Sumatra Selatan, milik Grup, BPKB kendaraan yang dibiayai, dan Jaminan Grup dari PT Batavia Prosperindo Internasional Tbk pada tahun 2023 dan 2022.

Atas fasilitas-fasilitas pinjaman tersebut, Grup tanpa persetujuan dari Victoria dilarang melakukan hal-hal berikut:

- menggunakan fasilitas kredit yang diterima selain dari tujuan dan keperluan yang telah disepakati;
- melakukan penggabungan, akuisisi, dan penjualan atau pemindahtanganan hak atas kekayaan Grup. Penjualan/pelepasan dikecualikan untuk kegiatan usaha rutin Grup (peremajaan kendaraan);
- mengubah Anggaran Dasar Grup;
- mengikatkan diri sebagai penjamin (Jaminan Grup) kepada pihak lain;
- melakukan pelunasan pinjaman pemegang saham atau pihak berelasi;
- membagikan dividen selama jangka waktu fasilitas;
- memperoleh pinjaman kredit baru dari pihak lain, kecuali untuk transaksi dagang yang lazim atau pinjaman subordinasi dari pemegang saham;
- melakukan perluasan atau penyempitan usaha yang dapat mempengaruhi pengembalian jumlah utang kepada Victoria;
- melakukan investasi lainnya yang tidak mempunyai hubungan dengan usaha yang dijalankan Grup, kecuali investasi lainnya yang telah ada saat ini;
- mengajukan permohonan pailit atau penundaan pembayaran utang;

**12. BANK LOANS (Continued)**

**PT Bank Victoria International Tbk (Continued)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Continued)

These facilities are secured by SHGB No. 00834, 00835, 00836, 0001040, 01041, and 01042 which located at Jalan Lengkong Gudang Timur, Serpong, Tangerang Selatan, Banten, SHGB No. 3050, which located in Sukolilo, Surabaya, East Java, and SHGB No. 8446 which located in Talang Kelapa, Palembang, South Sumatra, owned by the Group, BPKB of financed vehicle, and Corporate Guarantee from PT Batavia Prosperindo Internasional Tbk for 2023 and 2022.

In accordance with these facilities, the Group, without Victoria's approval, is prohibited from doing the following:

- use credit facility for different purposes other than what have been agreed upon;
- perform merger, acquisition, and sale or transfer the Group's right of wealth. Sales/disposal excluded for the Group's routine business activities (vehicle rejuvenation);
- amend the Group's Articles of Association;
- bind itself as guarantor (Corporate Guarantee) to other parties;
- settle due to shareholders or related parties;
- distribute dividends within facility period;
- obtain new credit facility from other parties except for ordinary trade transactions or subordinated loans from shareholders;
- make a business expansion or regression that may affect the return of the amount owed to Victoria;
- make other investments which are not in conformity with the Group's business, except the other investments which already exist;
- submit a bankruptcy or delay the debt payment;



**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**12. UTANG BANK (Lanjutan)**

**PT Bank Victoria International Tbk (Lanjutan)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Lanjutan)

Atas fasilitas-fasilitas pinjaman tersebut, Grup tanpa persetujuan dari Victoria dilarang melakukan hal-hal berikut: (lanjutan)

- mengalihkan sebagian atau seluruh hak/kewajiban Grup sesuai perjanjian kredit kepada pihak lain;
- memberikan pinjaman kepada pihak lain.

Tidak ada rasio bank covenant yang diatur dalam perjanjian antara BPT dan Bank.

PT Sweet Greens Indonesia (SGI)

Berdasarkan surat No.025/BVIC-SME/OL/BIP/XII/21 tanggal 24 Desember 2021 yang terakhir diubah dengan surat No.028/BVIC-SME/OL/BIP/IX/23 tanggal 11 September 2023, Perusahaan memperoleh fasilitas pinjaman dari Victoria berupa fasilitas sebagai berikut:

- a. Fasilitas PRK dengan jumlah pagu kredit sebesar Rp 3.000.000.000 untuk modal kerja operasional Perusahaan. Fasilitas kredit ini dikenakan bunga sebesar 10,00% per tahun dan akan berakhir pada tanggal 21 Maret 2024.
- b. Fasilitas Term Loan 01 dengan jumlah pagu kredit sebesar Rp 3.000.000.000 untuk pembangunan *green house*. Fasilitas kredit ini dikenakan bunga sebesar 10,00% per tahun dan akan berakhir pada tanggal 21 Maret 2027.
- c. Fasilitas Term Loan 02 dengan jumlah pagu kredit sebesar Rp 8.000.000.000 untuk pembangunan *green house* tahap ke-2. Fasilitas kredit ini dikenakan bunga sebesar 10,00% per tahun dan akan berakhir pada tanggal 15 Desember 2027.

**12. BANK LOANS (Continued)**

**PT Bank Victoria International Tbk (Continued)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Continued)

*In accordance with these facilities, the Group, without Victoria's approval, is prohibited from doing the following: (continued)*

- *transfer some or all the Group's rights/obligations according to the agreement;*
- *provide loans to other parties.*

*There were no bank covenants ratio stipulated in the agreement between BPT and the Bank.*

PT Sweet Greens Indonesia (SGI)

*Based on letter No.025/BVIC-SME/OL/BIP/XII/21 dated 24 December 2021, which was last amended by letter No.028/BVIC-SME/OL/BIP/IX/23 dated September 11 2023, the Company obtained a loan facility from Victoria in the form of the following facilities:*

- a. *PRK facility with a credit limit amounting to Rp 1,000,000,000 for the Company's working capital. This facility bears interest at 10.00% per year and will be due on March 21, 2024.*
- b. *Term Loan 01 facility with a credit limit amounting to Rp 3,000,000,000 for the construction of a green house. This facility bears interest at 10.00% per year and will be due on March 21, 2027.*
- c. *Term Loan 02 facility with a credit limit amounting to Rp 8,000,000,000 for the 2<sup>nd</sup> phase construction of a green house. This facility bears interest at 10.00% per year and will be due on December 15, 2027.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**12. UTANG BANK (Lanjutan)**

**PT Bank Victoria International Tbk (Lanjutan)**

PT Sweet Greens Indonesia (SGI) (Lanjutan)

- d. Fasilitas Term Loan 03 dengan jumlah pagu kredit sebesar Rp 25.000.000.000 untuk pembangunan *green house* tahap ke-6 dan water treatment plant (WTP) – central support system (WTP-CSS). Fasilitas kredit ini dikenakan bunga sebesar 10,00% per tahun dan akan berakhir pada tanggal 20 Maret 2028.
- e. Fasilitas Term Loan 04 dengan jumlah pagu kredit sebesar Rp 30.000.000.000 untuk pembangunan *green house* tahap ke-03 dan Tahap 06. Fasilitas kredit ini dikenakan bunga sebesar 10,25% per tahun dan akan berakhir pada tanggal 11 Maret 2029.

Fasilitas-fasilitas tersebut dijamin dengan SHGB No. 00055 dan 00056 yang berlokasi di Cijunti, Purwakarta, Jawa Barat, sebidang tanah seluas 20.535 meter persegi dengan SHGB No. 00057 yang berlokasi di Cijunti, Purwakarta, Jawa Barat, dan sebidang tanah seluas 3,7 sampai dengan 3,9 Ha dengan akta pelepasan hak No. 07,08,09,10,11,12,13,14,15,16,17,18,19,20, dan 21 tanggal 9 Maret 2023 yang terletak di Cijunti, Purwakarta, Jawa Barat.

Atas fasilitas-fasilitas pinjaman tersebut, Perusahaan tanpa persetujuan dari Victoria dilarang melakukan hal-hal berikut:

- menggunakan fasilitas kredit yang diterima selain dari tujuan dan keperluan yang telah disepakati;
- melakukan penggabungan, akuisisi, dan penjualan atau pemindahtanganan hak atas kekayaan Perusahaan. Penjualan/pelepasan dikecualikan untuk kegiatan usaha rutin Perusahaan (peremajaan kendaraan);
- mengubah Anggaran Dasar Perusahaan;
- mengikatkan diri sebagai penjamin (Jaminan Perusahaan) kepada pihak lain;
- melakukan pelunasan pinjaman pemegang saham atau pihak berelasi;

**12. BANK LOANS (Continued)**

**PT Bank Victoria International Tbk (Continued)**

PT Sweet Greens Indonesia (SGI) (Continued)

- d. *Term Loan 03 facility with a credit limit amounting to Rp 25,000,000,000 for the 6<sup>th</sup> phase construction of a green house and water treatment plant (WTP) – central support system (WTP-CSS). This facility bears interest at 10.00% per year and will be due on March 20, 2028.*
- e. *Term Loan 04 facility with a credit limit amounting to Rp 30,000,000,000 for the 3<sup>th</sup> and 6<sup>th</sup> phase construction of a green house. This facility bears interest at 10.25% per year and will be due on March 11, 2029.*

*These facilities are secured by SHGB No. 00055 and 00056 which located in Cijunti, Purwakarta, West Java, a plot of land measuring 20,535 square meters with SHGB number 00057 located in Cijunti, Purwakarta, West Java, and a plot of land measuring 3.7 to 3.9 Ha with deed of release of rights No. 07,08,09,10,11,12,13,14,15,16,17,18,19, 20, and 21 dated 9 March 2023 located in Cijunti, Purwakarta, West Java.*

*In accordance with these facilities, the Company, without Victoria's approval, is prohibited from doing the following:*

- *use credit facility for different purposes other than what have been agreed upon;*
- *perform merger, acquisition, and sale or transfer the Company's right of wealth. Sales/disposal excluded for the Company's routine business activities (vehicle rejuvenation);*
- *amend the Company's Articles of Association;*
- *bind itself as guarantor (Corporate Guarantee) to other parties;*
- *settle due to shareholders or related parties;*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**12. UTANG BANK (Lanjutan)**

**PT Bank Victoria International Tbk (Lanjutan)**

PT Sweet Greens Indonesia (SGI) (Lanjutan)

- membagikan dividen selama jangka waktu fasilitas;
- memperoleh pinjaman kredit baru dari pihak lain, kecuali untuk transaksi dagang yang lazim atau pinjaman subordinasi dari pemegang saham;
- melakukan perluasan atau penyempitan usaha yang dapat mempengaruhi pengembalian jumlah utang kepada Victoria;
- melakukan investasi lainnya yang tidak mempunyai hubungan dengan usaha yang dijalankan Perusahaan, kecuali investasi lainnya yang telah ada saat ini;
- mengajukan permohonan pailit atau penundaan pembayaran utang;
- mengalihkan sebagian atau seluruh hak/kewajiban Perusahaan sesuai perjanjian kredit kepada pihak lain;
- memberikan pinjaman kepada pihak lain.

Tidak ada rasio bank covenant yang diatur dalam perjanjian antara SGI dan Bank.

**PT Bank Mandiri (Persero) Tbk**

PT Batavia Prosperindo Trans Tbk (BPT)

Pada tanggal 25 Juli 2022, berdasarkan Akta Perjanjian Kredit Investasi No. 70 Tanggal 25 Juli 2022 dari Muhammad Hanafi, S.H., Notaris di Jakarta, Grup telah menerima Fasilitas Kredit Investasi dari PT Bank Mandiri (Persero) Tbk dengan jumlah fasilitas sebesar Rp 185.000.000.000 (non revolving), untuk pembelian kendaraan baru, dengan suku bunga 8,25% per tahun dan jangka waktu pinjaman maksimal selama 60 bulan.

Fasilitas-fasilitas tersebut dijamin dengan SHGB No. 1599, 1600 dan 1601 yang terletak di Jalan Lengkong Gudang Timur, Serpong, Tangerang Selatan, Banten, milik Grup, dan kendaraan yang dibiayai

**12. BANK LOANS (Continued)**

**PT Bank Victoria International Tbk (Continued)**

PT Sweet Greens Indonesia (SGI) (Continued)

- distribute dividends within facility period;
- obtain new credit facility from other parties except for ordinary trade transactions or subordinated loans from shareholders;
- make a business expansion or regression that may affect the return of the amount owed to Victoria;
- make other investments which are not in conformity with the Company's business, except the other investments which already exist;
- submit a bankruptcy or delay the debt payment;
- transfer some or all the Company's rights/obligations according to the agreement;
- provide loans to other parties.

There were no bank covenants ratio stipulated in the agreement between SGI and the Bank.

**PT Bank Mandiri (Persero) Tbk**

PT Batavia Prosperindo Trans Tbk (BPT)

On July 25, 2022, based on the Deed of Investment Credit Agreement No. 70 dated July 25, 2022 of Muhammad Hanafi S.H., Notary in Jakarta, the Group has received an Investment Credit Facility from PT Bank Mandiri (Persero) Tbk with a total facility of Rp 185,000,000,000 (non revolving), for the purchase of a new vehicle, bear interest at 8.25% per year with maximum loan term 60 months

These facilities are secured by SHGB Nos. 1599, 1600 and 1601 which located at Jalan Lengkong Gudang Timur, Serpong, Tangerang Selatan, Banten, owned by the Group, and financed vehicle.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**12. UTANG BANK (Lanjutan)**

**PT Bank Mandiri (Persero) Tbk (Lanjutan)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Lanjutan)

Atas fasilitas-fasilitas pinjaman tersebut, Grup tanpa persetujuan dari Mandiri dilarang melakukan hal-hal berikut:

- melakukan penggabungan, akuisisi, atau mengubah permodalan serta komposisi pemegang saham kecuali Batavia Prosperindo Grup masih memegang saham mayoritas;
- mengikatkan diri sebagai penjamin atau menjaminkan harta kepada pihak lain
- membagikan dividen
- mengalihkan hak dan kewajiban yang timbul berkaitan dengan fasilitas kredit
- menjual aset kecuali sesuai dengan bidang usaha Grup;
- memindahtangankan aset jaminan kecuali sesuai dengan bidang usaha Grup;
- membuat perjanjian lain yang bertentangan dengan perjanjian kredit;

**PT Bank Woori Saudara Indonesia 1906 Tbk**

PT Batavia Prosperindo Trans Tbk (BPT)

Pada tanggal 8 Agustus 2023, berdasarkan Perjanjian Kredit No.12/PK/KPKB-AMP/VIII/2023, No.19/PK/KPKB-ENG/VIII/2023 dan No. 13/PK/KPKB-BGR/VIII/2023 masing-masing tanggal 8 Agustus 2023, Perusahaan telah menerima Fasilitas Kredit Investasi dari PT Bank Woori Saudara Indonesia 1906 Tbk dengan jumlah fasilitas sebesar Rp 30.000.000.000 (non revolving), untuk pembelian kendaraan baru, dengan suku bunga 6,60% - 7,03% per tahun dan jangka waktu pinjaman 36 bulan dan 48 bulan.

Fasilitas-fasilitas tersebut dijamin dengan Buku Pemilik Kendaraan Bermotor (BPKB) Kendaraan penumpang yang terdaftar atas nama PT Batavia Prosperindo Trans, Tbk..

**12. BANK LOANS (Continued)**

**PT Bank Mandiri (Persero) Tbk (Continued)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Continued)

In accordance with these facilities, the Group, without Mandiri's approval, is prohibited from doing the following:

- perform merger, acquisition, or change capital or composition of shareholders except Batavia Prosperindo Group still as majority shareholder;
- bind itself as guarantor or pledge assets to other parties;
- distribute dividends;
- transfer the rights and obligations arising in connection with the credit facility;
- selling assets except in accordance with the Group's line of business;
- transferring collateral assets except in accordance with the Group's line of business;
- make other agreements that conflict with credit agreements;

**PT Bank Woori Saudara Indonesia 1906 Tbk**

PT Batavia Prosperindo Trans Tbk (BPT)

On August 8, 2023, based on Credit Agreements No.12/PK/KPKB-AMP/VIII/2023, No.19/PK/KPKB-ENG/VIII/2023 and No. 13/PK/KPKB-BGR/VIII/2023 dated August 8, 2023 respectively, the Company has received an Investment Credit Facility from PT Bank Woori Saudara Indonesia 1906 Tbk with a total facility of RP30,000,000,000 (non revolving), for the purchase of new vehicles, with an interest rate of 6.60% - 7.03% per annum and a loan term of 36 months and 48 months.

These facilities are guaranteed by the Motor Vehicle Owner's Book (BPKB) of passenger vehicles registered under the name of PT Batavia Prosperindo Trans, Tbk..

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**12. UTANG BANK (Lanjutan)**

**PT Bank Woori Saudara Indonesia 1906 Tbk  
(Lanjutan)**

PT Batavia Prosperindo Trans Tbk (BPT)

Atas fasilitas-fasilitas pinjaman tersebut, Grup tanpa persetujuan dari PT Bank Woori Saudara Indonesia 1906 Tbk, dilarang melakukan hal-hal berikut:

- Melakukan kegiatan usaha selain yang disebutkan dalam anggaran dasar Perseroan.
- Mengajukan permohonan pernyataan pailit kepada Pengadilan Niaga untuk menyatakan pailit dari debitur sendiri.

Pada tanggal 5 Oktober 2023, berdasarkan Akta Perjanjian Kredit Investasi No. 5 Tanggal 5 Oktober 2023 dari Notaris Muhammad Hanafi, SH. Notaris di Jakarta, Grup telah menerima Fasilitas Kredit Investasi dari PT Bank Mandiri (Persero) Tbk dengan jumlah fasilitas sebesar Rp 235.000.000.000 (*non revolving*), untuk pembelian kendaraan baru, dengan suku bunga 8,00% selama empat tahun kemudian suku bunga *floating* mulai tahun kelima dan jangka waktu pinjaman maksimal selama 72 bulan sampai dengan 4 Oktober 2029.

Fasilitas-fasilitas tersebut dijamin dengan:

- SHGB No. 1599, 1600 dan 1601 yang terletak di Jalan Lengkong Gudang Timur, Serpong, Tangerang Selatan, Banten, milik Grup, dan kendaraan yang dibiayai (Catatan 19); dan
- Ikatan fidusia atas kendaraan yang kendaraan yang akan dibiayai sebesar harga kendaraan *on-the-road* atau minimal sebesar 125% dari limit fasilitas Kredit.

Atas fasilitas-fasilitas pinjaman tersebut, Grup tanpa persetujuan dari Mandiri dilarang melakukan hal-hal berikut:

**12. BANK LOANS (Continued)**

**PT Bank Woori Saudara Indonesia 1906 Tbk  
(Continued)**

PT Batavia Prosperindo Trans Tbk (BPT)

*In accordance with these facilities, the Group, without PT Bank Woori Saudara Indonesia 1906 Tbk.'s approval, is prohibited from doing the following:*

- *Conduct business activities other than those mentioned in the Company's articles of association.*
- *Apply for bankruptcy declaration to the Commercial Court to declare bankruptcy of the debtor himself.*

*On October 5, 2023, based on the Deed of Investment Credit Agreement No. 5 dated October 5, 2023 from Notary Muhammad Hanafi, SH. Notary in Jakarta, the Group has received an Investment Credit Facility from PT Bank Mandiri (Persero) Tbk with a total facility of IDR 235,000,000,000 (non revolving), for the purchase of new vehicles, with an interest rate of 8.00% for four years then a floating interest rate starting from the fifth year and a maximum loan period of 72 months until October 4, 2029.*

*These facilities are secured by:*

- *SHGB No. 1599, 1600 and 1601 located at Jalan Lengkong Gudang Timur, Serpong, South Tangerang, Banten, belongs to the Group, and vehicles financed (Note 19); and*
- *Fiduciary bond on the vehicle to be financed at the price of the on-the-road vehicle or a minimum of 125% of the Credit facility limit.*

*In accordance with these facilities, the Group, without Mandiri's approval, is prohibited from doing the following:*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**12. UTANG BANK (Lanjutan)**

**PT Bank Woori Saudara Indonesia 1906 Tbk  
(Lanjutan)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Lanjutan)

- melakukan penggabungan, akuisisi, atau mengubah permodalan serta komposisi pemegang saham kecuali Batavia Prosperindo Grup masih memegang saham mayoritas;
- mengikatkan diri sebagai penjamin atau menjaminkan harta kepada pihak lain
- membagikan dividen dengan catatan melaporkan kepada PT Bank Mandiri (Persero) Tbk paling lambat satu bulan sejak RUPS atas pembagian dividen tersebut.
- mengalihkan hak dan kewajiban yang timbul berkaitan dengan fasilitas kredit
- menjual aset kecuali sesuai dengan bidang usaha Grup;
- Mengalihkan/menyerahkan kepada pihak lain, sebagian atau seluruhnya atas hak dan kewajiban yang timbul berkaitan dengan fasilitas kredit.
- Memindah tanggakan aset jaminan kecuali sesuai dengan bidang usaha Grup;
- membuat perjanjian lain yang bertentangan dengan perjanjian kredit;

Selama kredit belum lunas, PT Batavia Prosperindo Trans Tbk wajib untuk memenuhi *financial covenant* sebagai berikut:

- DER maksimal 400%
- EBITDA per interest minimal 1,2x
- Ekuitas positif sepanjang masa kredit

Eksposur maksimum terhadap risiko likuiditas pada akhir periode pelaporan adalah senilai jumlah tercatat dari setiap kelas utang bank sebagaimana yang dijabarkan pada Catatan 43.

**12. BANK LOANS (Continued)**

**PT Bank Woori Saudara Indonesia 1906 Tbk  
(Continued)**

PT Batavia Prosperindo Trans Tbk (BPT)  
(Continued)

- *perform merger, acquisition, or change capital or composition of shareholders except Batavia Prosperindo Group still as majority shareholder;*
- *bind itself as guarantor or pledge assets to other parties;*
- *distribute dividends with a record of reporting to PT Bank Mandiri (Persero) Tbk no later than one month from the GMS on the distribution of dividends.*
- *transfer the rights and obligations arising in connection with the credit facility;*
- *selling assets except in accordance with the Group's line of business;*
- *Transfer/transfer to other parties, in part or in whole the rights and obligations arising in connection with the credit facility.*
- *transferring collateral assets except in accordance with the Group's line of business;*
- *make other agreements that conflict with credit agreements;*

*As long as the credit has not been paid off, PT Batavia Prosperindo Trans Tbk obliged to fulfill the financial covenant as follow:*

- *Maximum DER is 400%*
- *Minimum EBITDA per interest is 1.2x*
- *Positive equity throughout the credit period*

*The maximum exposure to liquidity risk at the end of the reporting date is the carrying value of each class of bank loan disclosed in Note 43.*

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**13. UTANG KLAIM**

Akun ini merupakan saldo utang klaim kepada bengkel dan pemegang polis yang telah disetujui pembayarannya dengan rincian sebagai berikut:

a. Berdasarkan tertanggung

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
PT Indonesia Epson Industry Manufacturing Indonesia	2.362.030.204	12.767.472.594	<i>PT Indonesia Epson Industry Manufacturing Indonesia</i>
PT Krakatau Sarana Properti Australia Indonesia Partnership	1.639.798.887	1.159.824.550	<i>PT Krakatau Sarana Properti Australia Indonesia Partnership</i>
Towards an Inclusive Society	1.494.195.770	2.351.945.499	<i>Towards an Inclusive Society</i>
PT Mulia Intanlestari	1.076.496.689	767.512.227	<i>PT Mulia Intanlestari</i>
PT Altrak 1978	930.882.183	971.731.469	<i>PT Altrak 1978</i>
PT Minamas Plantation Group	902.721.487	1.516.203.735	<i>PT Minamas Plantation Group</i>
PT Lautan Otsuka Chemical	828.657.507	1.239.061.316	<i>PT Lautan Otsuka Chemical</i>
PT Ceria Utama Abadi	750.664.166	915.028.807	<i>PT Ceria Utama Abadi</i>
PT Pertamina Training Consultant	723.795.060	1.515.143.491	<i>PT Pertamina Training Consultant</i>
PT Genting Plantations Nusantara	748.559.625	1.341.986.243	<i>PT Genting Plantations Nusantara</i>
Toko Erica	653.564.693	754.075.770	<i>Toko Erica</i>
PT Metropolitan Televisindo	554.319.605	375.099.471	<i>PT Metropolitan Televisindo</i>
PT Tunggal	528.366.079	1.008.099.542	<i>PT Tunggal</i>
PT Elnusa Trans Samudra	328.656.485	653.354.493	<i>PT Elnusa Trans Samudra</i>
PT Graha Bumi Hijau	351.387.113	623.411.674	<i>PT Graha Bumi Hijau</i>
PT Berguna Satu Persada	318.003.163	470.768.291	<i>PT Berguna Satu Persada</i>
PT Berca Mandiri Perkasa	469.604.913	447.104.299	<i>PT Berca Mandiri Perkasa</i>
PT Bawana	306.266.499	445.674.462	<i>PT Bawana</i>
PT NPS Energy Indonesia	324.810.538	389.838.422	<i>PT NPS Energy Indonesia</i>
PT Victoria Insurance Tbk	310.447.848	-	<i>PT Victoria Insurance Tbk</i>
PT Bolltech Device Protection Indonesia	-	12.603.710.318	<i>PT Bolltech Device Protection Indonesia</i>
PT Patra Drilling Contractor	-	3.493.164.275	<i>PT Patra Drilling Contractor</i>
PT Inconis Nusa Jaya	-	2.861.165.523	<i>PT Inconis Nusa Jaya</i>
Lain-lain (dibawah Rp 700 juta)	-	1.504.937.527	<i>Others (below Rp700 million)</i>
<b>Total</b>	<b>15.538.165.091</b>	<b>18.491.220.886</b>	<b>Total</b>
	<b>31.141.393.605</b>	<b>68.667.534.884</b>	

**13. CLAIMS PAYABLES**

This account represents claim liabilities to workshop and policyholders that have been approved for payment with details as follows:

a. By policyholder

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**13. UTANG KLAIM (Lanjutan)**

**13. CLAIMS PAYABLES (Continued)**

b. Berdasarkan umur

b. By age category

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
<b>Pihak ketiga</b>			<b>Third Parties</b>
Belum jatuh tempo	3.556.696.374	6.537.452.435	Not yet due
Telah jatuh tempo:			Overdue:
1 - 30 hari	5.514.012.479	9.457.586.768	1 - 30 days
31 - 60 hari	5.466.584.170	7.877.297.147	31 - 60 days
Lebih dari 60 hari	16.604.100.582	44.795.198.534	More than 60 days
<b>Total</b>	<b>31.141.393.605</b>	<b>68.667.534.884</b>	<b>Total</b>

c. Berdasarkan mata uang

c. By currency

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Rupiah	29.361.587.618	67.866.910.296	Rupiah
Dolar Amerika Serikat	1.756.416.871	764.949.719	United States Dollar
Euro	22.639.134	-	Euro
Dolar Singapura	749.982	35.674.869	Singapore Dollar
<b>Total</b>	<b>31.141.393.605</b>	<b>68.667.534.884</b>	<b>Total</b>

d. Berdasarkan jenis asuransi

d. By type of insurance

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Kesehatan	27.744.145.459	62.493.913.599	Health
Kendaraan bermotor	608.561.595	1.026.908.330	Motor vehicles
Pengangkutan	235.899.200	690.860.314	Cargo
Kebakaran	1.748.536.487	302.640.804	Fire
Kecelakaan	91.136.853	95.720.186	Accident
Rangka kapal	370.923.664	64.289.348	Marine hull
Lain-lain	342.190.347	3.993.202.303	Others
<b>Total</b>	<b>31.141.393.605</b>	<b>68.667.534.884</b>	<b>Total</b>

Eksposur maksimum terhadap risiko likuiditas pada akhir periode pelaporan adalah senilai jumlah tercatat dari setiap kelas utang klaim sebagaimana yang dijabarkan pada Catatan 43.

The maximum exposure to liquidity risk at the end of the reporting date is the carrying value of each class of claims payable disclosed in Note 43.



The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**14. ESTIMASI KLAIM RETENSI SENDIRI**

**14. ESTIMATED OWN RETENTION CLAIMS**

Terdiri atas:

*This account consists of:*

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>			
	<b>Bruto/ Gross</b>	<b>Reasuransi/ Reinsurance</b>	<b>Neto/ Net</b>	
Kebakaran	380.323.142.447	(362.338.311.093)	17.984.831.354	<i>Fire</i>
Kendaraan bermotor	15.864.280.855	(72.517.749)	15.791.763.106	<i>Motor vehicles</i>
Kesehatan	24.387.118.776	(22.491.835.171)	1.895.283.605	<i>Health</i>
Pengangkutan	23.945.157.603	(20.078.227.325)	3.866.930.278	<i>Cargo</i>
Rangka kapal	30.248.499.460	(25.129.412.472)	5.119.086.988	<i>Marine hull</i>
Kecelakaan	2.883.835.667	(680.528.709)	2.203.306.958	<i>Accident</i>
Lain-lain	80.883.078.050	(73.812.206.383)	7.070.871.667	<i>Others</i>
<b>Total</b>	<b>558.535.112.858</b>	<b>(504.603.038.902)</b>	<b>53.932.073.956</b>	<b>Total</b>
	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>			
	<b>Bruto/ Gross</b>	<b>Reasuransi/ Reinsurance</b>	<b>Neto/ Net</b>	
Kebakaran	266.197.895.117	(246.479.129.832)	19.718.765.285	<i>Fire</i>
Kendaraan bermotor	8.778.680.409	(20.721.082)	8.757.959.327	<i>Motor vehicles</i>
Kesehatan	28.323.209.522	(26.355.316.940)	1.967.892.582	<i>Health</i>
Pengangkutan	23.095.724.851	(19.557.058.697)	3.538.666.154	<i>Cargo</i>
Rangka kapal	25.881.556.069	(21.406.054.467)	4.475.501.602	<i>Marine hull</i>
Kecelakaan	3.575.402.235	(143.528.118)	3.431.874.117	<i>Accident</i>
Lain-lain	51.170.823.756	(45.691.197.271)	5.479.626.485	<i>Others</i>
<b>Total</b>	<b>407.023.291.959</b>	<b>(178.493.439.246)</b>	<b>47.370.285.552</b>	<b>Total</b>

Estimasi klaim retensi sendiri termasuk klaim yang telah terjadi tetapi belum dilaporkan masing-masing sebesar Rp 52.101.408.153 dan Rp 53.127.618.055 untuk tahun-tahun yang berakhir pada tanggal 31 Maret 2024 dan 31 Desember 2023.

*Estimated own retention claims include claims incurred but not reported amounted to Rp 52.101.408.153 and Rp 53,127,618,055 for the years ended March 31, 2024 and December 31, 2023, respectively.*

Mutasi dari liabilitas neto estimasi klaim retensi sendiri adalah sebagai berikut:

*Movement in net estimated own retention claims liabilities were as follows:*

	<b>31 Maret 2024</b>	<b>31 Desember 2023</b>	
Saldo awal	47.370.285.552	25.100.473.595	<i>Beginning balance</i>
Kenaikan tahun berjalan	6.561.788.404	22.269.811.957	<i>Increase for the year</i>
<b>Saldo akhir</b>	<b>53.932.073.956</b>	<b>47.370.285.552</b>	<b><i>Ending balance</i></b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**15. PREMI YANG BELUM MERUPAKAN PENDAPATAN**      **15. UNEARNED PREMIUMS**

Terdiri atas:

*This account consists of:*

<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>				
	<b>Bruto/ Gross</b>	<b>Reasuransi/ Reinsurance</b>	<b>Neto/ Net</b>	
Kebakaran	249.040.543.572	(188.419.297.352)	60.621.246.220	<i>Fire</i>
Kendaraan bermotor	48.016.646.377	(1.134.199)	48.015.512.178	<i>Motor vehicles</i>
Kecelakaan	29.984.547.223	(7.024.078.566)	22.960.468.657	<i>Health</i>
Kesehatan	45.545.972.767	(39.285.663.088)	6.260.309.679	<i>Accident</i>
Rangka kapal	56.571.191.798	(48.997.576.868)	7.573.614.930	<i>Marine hull</i>
Pengakutan	7.571.019.481	(2.813.680.797)	4.757.338.684	<i>Cargo</i>
Lain-lain	94.343.464.788	(79.244.363.928)	15.099.100.860	<i>Others</i>
<b>Total</b>	<b>531.073.386.006</b>	<b>(365.785.794.798)</b>	<b>165.287.591.208</b>	<b>Total</b>

  

<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>				
	<b>Bruto/ Gross</b>	<b>Reasuransi/ Reinsurance</b>	<b>Neto/ Net</b>	
Kendaraan bermotor	254.488.148.866	(185.212.012.193)	69.276.136.673	<i>Motor vehicles</i>
Kebakaran	37.533.547.621	(64.358.052)	37.469.189.569	<i>Fire</i>
Kesehatan	24.845.664.613	(4.746.046.005)	20.099.618.608	<i>Accident</i>
Kecelakaan	37.510.929.879	(32.168.109.127)	5.342.820.752	<i>Health</i>
Pengakutan	41.843.154.776	(35.830.039.780)	6.013.114.996	<i>Cargo</i>
Rangka kapal	1.665.108	(698.625)	966.483	<i>Marine hull</i>
Lain-lain	72.110.601.551	(60.711.474.596)	11.399.126.955	<i>Others</i>
<b>Total</b>	<b>468.333.712.414</b>	<b>(318.732.738.378)</b>	<b>149.600.974.036</b>	<b>Total</b>

Mutasi dari premi yang belum merupakan pendapatan neto adalah sebagai berikut:

*Movement in unearned premiums are as follows:*

	<b>31 Maret 2024</b>	<b>31 Desember 2023</b>	
Saldo awal	149.600.974.036	96.467.182.187	<i>Beginning balance</i>
Kenaikan tahun berjalan	15.686.617.172	53.133.791.849	<i>Increase for the year</i>
<b>Saldo akhir</b>	<b>165.287.591.208</b>	<b>149.600.974.036</b>	<b><i>Ending balance</i></b>

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**16. UTANG REASURANSI**

Akun ini merupakan saldo utang atas premi reasuransi, dan komisi kepada pihak ketiga dengan rincian sebagai berikut:

a. Berdasarkan reasuradur

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
PT Simas Reinsurance Brokers	73.768.261.024	46.048.655.881	<i>PT Simas Reinsurance Brokers</i>
PT Adhi Lintas Tanase	35.361.195.348	14.047.189.594	<i>PT Adhi Lintas Tanase</i>
PT Sunlight Global	18.869.652.468	-	<i>PT Sunlight Global</i>
PT Adonai Piala Reasuransi	18.032.177.008	18.664.081.662	<i>PT Adonai Piala Reasuransi</i>
PT Ping An Property and Casualty Insurance Company of China	11.594.071.200	-	<i>PT Ping An Property and Casualty Insurance Company of China</i>
PT Asuransi Jiwa Reliance Indonesia	9.793.335.627	6.985.499.757	<i>PT Asuransi Jiwa Reliance Indonesia</i>
Bolltech Insurance Company Limited	8.860.352.087	32.387.837.105	<i>Bolltech Insurance Company Limited</i>
Challenge Group Inc.	7.053.888.524	6.418.328.358	<i>Challenge Group Inc.</i>
PT Reasuransi Indonesia Utama	3.132.520.295	-	<i>PT Reasuransi Indonesia Utama</i>
PT Reasuransi Maipark Indonesia	2.429.552.689	3.992.873.518	<i>PT Reasuransi Maipark Indonesia</i>
PT CBBDANH Pialang Reasuransi	2.484.118.189	3.083.795.571	<i>PT CBBDANH Pialang Reasuransi</i>
PT IBU Reinsurance Broker Utama	2.104.300.801	18.539.180.307	<i>PT IBU Reinsurance Broker Utama</i>
PT Igna Asia Reinsurance Brokers & Consultants	1.738.095.114	3.065.892.976	<i>PT Igna Asia Reinsurance Brokers &amp; Consultants</i>
PT Smartindo Pialang Reasuran	1.764.841.336	2.729.102.186	<i>PT Smartindo Pialang Reasuran</i>
PT IBS Reinsurance Brokers	-	2.206.820.326	<i>PT IBS Reinsurance Brokers</i>
PT Trinity Reinsurance Brokers	-	122.866.389.554	<i>PT Trinity Reinsurance Brokers</i>
Lain-lain (masing-masing di bawah Rp 2 miliar)	83.393.749.250	16.432.528.090	<i>Others (each below Rp 2 million)</i>
<b>Total</b>	<b>134.348.825.112</b>	<b>218.708.247.748</b>	<b>Total</b>

**16. DUE TO REINSURANCE**

This account represents the outstanding balances of payables for reinsurance premiums and commissions to third parties with details as follows:

a. By reinsurer

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**16. UTANG REASURANSI (Lanjutan)**

**16. DUE TO REINSURANCE (Continued)**

b. Berdasarkan umur

b. By age category

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
<b>Pihak ketiga</b>			<b>Third Parties</b>
Belum jatuh tempo	135.045.896.884	143.689.321.911	Not yet due
Telah jatuh tempo:			Overdue:
1 - 30 hari	87.715.028.549	69.603.952.196	1 - 30 days
31 - 60 hari	15.404.964.927	25.071.168.786	31 - 60 days
Lebih dari 60 hari	42.214.220.600	59.103.731.992	More than 60 days
<b>Total</b>	<b>280.380.110.960</b>	<b>297.468.174.885</b>	<b>Total</b>

c. Berdasarkan mata uang

c. By currency

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Rupiah Indonesia	31.846.470.258	32.290.527.196	Rupiah Indonesia
US Dollar	13.813.823.257	20.163.151.256	US Dollar
Euro	558.570.510	243.118.164	Euro
Singapore Dollar	69.809.612	84.912.139	Singapore Dollar
Chinese Yuan	17.024.938	18.298.182	Chinese Yuan
Japan Yen	5.200.000	10.384.596	Japan Yen
Australian Dollar	133.817	131.684	Australian Dollar
Malaysian Ringgit	1.172.783	884.761	Malaysian Ringgit
Swedish Krona	-	185.237	Swedish Krona
British Pound	223.646	209.456	British Pound
Thailand Baht	83.146	182.843	Thailand Baht
Swiss Franc	153.265	160.846	Swiss Franc
<b>Total</b>	<b>46.312.665.233</b>	<b>52.812.146.360</b>	<b>Total</b>

d. Berdasarkan jenis asuransi

d. By type of insurance

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Kebakaran	18.475.148.478	21.829.105.204	Fire
Kesehatan	6.625.181.078	6.291.562.854	Health
Rangka kapal	4.307.618.063	6.271.344.077	Marine hull
Kendaraan bermotor	4.184.030.982	3.904.376.557	Motor vehicles
Pengangkutan	2.328.002.953	1.781.539.295	Cargo
Kecelakaan	873.308.869	1.468.855.670	Accident
Lain-lain	9.519.374.810	11.265.362.703	Others
<b>Total</b>	<b>46.312.665.233</b>	<b>52.812.146.360</b>	<b>Total</b>

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**17. UTANG KOMISI**

**17. COMMISSIONS PAYABLES**

a. Berdasarkan pialang dan agen

a. By broker and agent

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
PT Kalibesar Raya Utama	6.913.549.770	15.159.565.160	<i>PT Kalibesar Raya Utama</i>
PT Marsh Indonesia	4.675.865.638	4.841.505.448	<i>PT Marsh Indonesia</i>
PT Talisman Insurance Brokers	4.184.441.341	3.712.726.544	<i>PT Talisman Insurance Brokers</i>
PT Davindo Asa Abadi	2.894.563.528	3.459.154.764	<i>PT Davindo Asa Abadi</i>
PT Bolttech Device Protection Indonesia	2.840.738.497	3.351.625.380	<i>PT Bolttech Device Protection Indonesia</i>
PT Duta Semesta Raya	2.739.041.117	2.422.512.247	<i>PT Duta Semesta Raya</i>
PT Mitra Harmoni Insurance Broker	1.103.518.784	1.054.532.314	<i>PT Mitra Harmoni Insurance Broker</i>
PT Goesaff Manunggal Sejahtera	1.055.287.104	877.987.174	<i>PT Goesaff Manunggal Sejahtera</i>
PT IBS Insurance Broking Service	1.001.941.413	670.119.251	<i>PT IBS Insurance Broking Service</i>
PT Griya Bhakti Pratama	950.674.663	1.037.944.756	<i>PT Griya Bhakti Pratama</i>
PT Estika Jasatama	644.651.643	596.240.248	<i>PT Estika Jasatama</i>
PT Indosurance Broker Utama	-	1.122.228.196	<i>PT Indosurance Broker Utama</i>
Lain-lain (masing-masing Rp 1 miliar)	17.308.391.735	14.506.004.878	<i>Others (below Rp 1 billion)</i>
<b>Total</b>	<b>46.312.665.233</b>	<b>52.812.146.360</b>	<b>Total</b>

b. Berdasarkan umur

b. By age category

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
<b>Pihak ketiga</b>			<b>Third Parties</b>
Belum jatuh tempo	19.796.705.763	27.872.998.784	<i>Not yet due</i>
Telah jatuh tempo:			<i>Overdue:</i>
1 - 30 hari	9.320.287.224	4.998.527.423	<i>1 - 30 days</i>
31 - 60 hari	2.464.975.417	3.883.006.345	<i>31 - 60 days</i>
Lebih dari 60 hari	14.730.696.829	16.057.613.808	<i>More than 60 days</i>
<b>Total</b>	<b>46.312.665.233</b>	<b>52.812.146.360</b>	<b>Total</b>

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**17. UTANG KOMISI (Lanjutan)**

**17. COMMISSIONS PAYABLES (Continued)**

c. Berdasarkan mata uang

c. By currency

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Rupiah Indonesia	31.846.470.258	32.290.527.196	Rupiah Indonesia
US Dollar	13.813.823.257	20.163.151.256	US Dollar
Euro	558.570.510	243.118.164	Euro
Singapore Dollar	69.809.612	84.912.139	Singapore Dollar
Chinese Yuan	17.024.938	18.298.182	Chinese Yuan
Japan Yen	5.200.000	10.384.596	Japan Yen
Australian Dollar	133.817	131.684	Australian Dollar
Malaysian Ringgit	1.172.783	884.761	Malaysian Ringgit
Swedish Krona	-	185.237	Swedish Krona
British Pound	223.646	209.456	British Pound
Thailand Baht	83.146	182.843	Thailand Baht
Swiss Franc	153.265	160.846	Swiss Franc
<b>Total</b>	<b>46.312.665.233</b>	<b>52.812.146.360</b>	<b>Total</b>

d. Berdasarkan jenis asuransi

d. By type of insurance

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Kebakaran	18.475.148.478	21.829.105.204	Fire
Kesehatan	6.625.181.078	6.291.562.854	Health
Rangka kapal	4.307.618.063	6.271.344.077	Marine hull
Kendaraan bermotor	4.184.030.982	3.904.376.557	Motor vehicles
Pengangkutan	2.328.002.953	1.781.539.295	Cargo
Kecelakaan	873.308.869	1.468.855.670	Accident
Lain-lain	9.519.374.810	11.265.362.703	Others
<b>Total</b>	<b>46.312.665.233</b>	<b>52.812.146.360</b>	<b>Total</b>

Eksposur maksimum terhadap risiko likuiditas pada akhir periode pelaporan adalah senilai jumlah tercatat dari setiap kelas utang komisi sebagaimana yang dijabarkan pada Catatan 43.

The maximum exposure to liquidity risk at the end of the reporting date is the carrying value of each class of commissions payables disclosed in Note 43.

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**18. UANG JAMINAN PELANGGAN**

**18. CUSTOMER SECURITY DEPOSITS**

Terdiri dari:

Consist of:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
PT Anugerah Covindo			<i>PT Anugerah Covindo</i>
Indonesia	22.035.370.000	22.035.370.000	<i>Indonesia</i>
PT Pada Semesta Utama	16.100.504.058	16.100.504.058	<i>PT Pada Semesta Utama</i>
PT Anugrah Makmur Logistik	6.714.750.000	6.714.750.000	<i>PT Anugrah Makmur Logistik</i>
PT Tunas Mendayung Group			<i>PT Tunas Mendayung Group</i>
- Head Office	286.006.000	221.061.000	<i>- Head Office</i>
PT Ragam Indah Tara	174.098.000	174.098.000	<i>PT Ragam Indah Tara</i>
PT Tapanuli Logistik Indonesia	120.010.000	120.010.000	<i>PT Tapanuli Logistik Indonesia</i>
PT Jet Transport Services			<i>PT Jet Transport Services</i>
- Head Office	170.369.000	57.129.000	<i>- Head Office</i>
PT Rizky Indra Transindo	102.447.500	-	<i>PT Rizky Indra Transindo</i>
PT Aneka Kuliner Raya			<i>PT Aneka Kuliner Raya</i>
- Head Office	54.874.000	54.874.000	<i>- Head Office</i>
PT Handal Nusa Perkasa	52.392.000	52.392.000	<i>PT Handal Nusa Perkasa</i>
PT Amanat Perkasa Speed	43.855.000		<i>PT Amanat Perkasa Speed</i>
PT Jefta Jasson Trans			<i>PT Jefta Jasson Trans</i>
- Head Office	43.581.000	43.581.000	<i>- Head Office</i>
PT Transporter Raya Utama	39.588.000	39.588.000	<i>PT Transporter Raya Utama</i>
PT Jawa Pratama Mandiri	34.198.000	-	<i>PT Jawa Pratama Mandiri</i>
PT Bhumi Trans Logistik			<i>PT Bhumi Trans Logistik</i>
- Head Office	25.540.000	38.315.000	<i>- Head Office</i>
CV Titipan Kilat Serang - HO	25.318.000	-	<i>CV Titipan Kilat Serang - HO</i>
PT Dino Logistics Perkasa	35.015.000	22.795.000	<i>PT Dino Logistics Perkasa</i>
PT Symphony Sistem Solusi			<i>PT Symphony Sistem Solusi</i>
- Head Office	17.992.000	17.992.000	<i>- Head Office</i>
PT Delapan dan Delapan			<i>PT Delapan dan Delapan</i>
- Head Office	13.774.000	13.774.000	<i>- Head Office</i>
PT Emitama Cipta Transportasi			<i>PT Emitama Cipta Transportasi</i>
- Head Office	11.998.000	11.998.000	<i>- Head Office</i>
PT Daulay Humala Bersaudara			<i>PT Daulay Humala Bersaudara</i>
- Head Office	8.002.000	8.002.000	<i>- Head Office</i>
CV Arafa Media Transportasi			<i>CV Arafa Media Transportasi</i>
- Head Office	5.560.000	5.560.000	<i>- Head Office</i>
PT Aerofood Indonesia	4.995.000	4.995.000	<i>PT Aerofood Indonesia</i>
PT Agricole Indonesia Makmur	4.440.000	4.440.000	<i>PT Agricole Indonesia Makmur</i>
PT Shervas Unipol Internasional	8.031.000	3.924.000	<i>PT Shervas Unipol Internasional</i>
PT Shaka Jaya Logistik			<i>PT Shaka Jaya Logistik</i>
- Head Office	10.000	10.000	<i>- Head Office</i>
<b>Total</b>	<b>46.132.717.558</b>	<b>45.745.162.058</b>	<b>Total</b>

Akun ini merupakan uang jaminan yang diterima dari pelanggan sebagai jaminan atas sewa kendaraan selama masa sewa kendaraan.

*This account represents security deposits received from customers as security for vehicle rental during the vehicle rental period.*

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**19. PERPAJAKAN**

**19. TAXATION**

a. Pajak Dibayar Dimuka	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)	31 Desember/ December 31, 2023 (Diaudit/ Audited)	
Tagihan pajak penghasilan	1.618.497.439	99.902.957	<i>Claim fot tax refund</i>
Pajak pertambahan nilai masukan	-	7.704.919.666	<i>Value Added Tax</i>
<b>Total</b>	<b>1.618.497.439</b>	<b>7.804.822.623</b>	<b>Total</b>
b. Utang Pajak	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)	31 Desember/ December 31, 2023 (Diaudit/ Audited)	
<b>Entitas Induk</b>			<b>Parent Entity</b>
Pajak Penghasilan:			<i>Income Taxes:</i>
Pasal 21	91.734.304	172.901.956	<i>Article 21</i>
Pasal 4(2)	31.022.574	620.530	<i>Article 4(2)</i>
Pasal 23	2.190.000	18.276.273	<i>Article 23</i>
Pasal 29	80.928.600	80.928.600	
Subtotal	<b>205.875.478</b>	<b>272.727.359</b>	<b>Subtotal</b>
<b>Entitas Anak</b>			<b>Subsidiaries</b>
Pajak Penghasilan:			<i>Income Taxes:</i>
Pasal 4(2)	102.454.372	112.814.884	<i>Article 4(2)</i>
Pasal 21	1.253.504.323	1.789.452.200	<i>Article 21</i>
Pasal 23	510.798.594	366.396.964	<i>Article 23</i>
Pasal 25	2.629.544.103	2.046.196.565	<i>Article 25</i>
Pasal 29	4.384.858.329	8.304.849.447	<i>Article 29</i>
Pajak Pertambahan Nilai - neto	1.833.809.437	2.112.860.824	<i>Value Added Tax - net</i>
Subtotal	10.714.969.158	14.732.570.884	<i>Subtotal</i>
<b>Total</b>	<b>10.920.844.636</b>	<b>15.005.298.243</b>	<b>Total</b>
c. Manfaat (Beban) Pajak Penghasilan	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)	31 Desember/ December 31, 2023 (Diaudit/ Audited)	
<b>Entitas Induk</b>			<b>Parent Entity</b>
Pajak kini	-	(109.632.600)	<i>Current tax</i>
Pajak tangguhan	-	53.078.690	<i>Deferred tax</i>
Subtotal	-	<b>(56.553.910)</b>	<i>Subtotal</i>
<b>Entitas Anak</b>			<b>Subsidiaries</b>
Pajak kini	(9.699.790.320)	(50.678.053.177)	<i>Current tax</i>
Pajak tangguhan	(1.020.130.475)	3.454.590.398	<i>Deferred tax</i>
Subtotal	<b>(10.719.920.795)</b>	<b>(47.223.462.779)</b>	<i>Subtotal</i>
<b>Beban Pajak Penghasilan</b>	<b>(10.719.920.795)</b>	<b>(47.166.908.869)</b>	<b>Income Tax Expense</b>



**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**19. PERPAJAKAN (Lanjutan)**

d. Administrasi Pajak (Lanjutan)

Perubahan Tarif Pajak Perusahaan

Pada bulan Oktober 2021, Pemerintah Indonesia mengesahkan Undang-Undang No. 7 Tahun 2021 (UU No.7/2021) tentang harmonisasi peraturan perpajakan. Beberapa tujuan UU No.7/2021 adalah untuk meningkatkan pertumbuhan perekonomian yang berkelanjutan dan mendukung percepatan pemulihan ekonomi, mewujudkan sistem perpajakan yang lebih berkeadilan dan berkepastian hukum, melaksanakan reformasi administrasi, kebijakan perpajakan yang konsolidatif, dan perluasan basis pajak, serta meningkatkan kepatuhan sukarela Wajib Pajak.

Sejumlah perubahan peraturan perpajakan yang terjadi dengan penerapan UU No.7/2021 antara lain adalah sebagai berikut:

- a. Pemberlakuan tarif pajak penghasilan badan menjadi 22% mulai Tahun Pajak 2022, dan Perusahaan Terbuka dalam negeri yang memenuhi kriteria tertentu dapat memperoleh tarif pajak sebesar 3% lebih rendah dari tarif pajak yang disebutkan di atas;
- b. Kenaikan tarif PPN dari 10% menjadi 11% yang mulai berlaku 1 April 2022, kemudian menjadi 12% yang mulai berlaku paling lambat pada tanggal 1 Januari 2025;
- c. Penyederhanaan PPN dengan tarif final untuk barang atau jasa kena pajak tertentu yang juga berlaku mulai 1 April 2022;
- d. Program pengungkapan sukarela bagi Wajib Pajak badan selama periode 1 Januari - 30 Juni 2022, dengan basis aset atau harta yang diperoleh selama 1 Januari 1985 - 31 Desember 2015 yang belum diungkap pada saat mengikuti program amnesti pajak sebelumnya.

**19. TAXATION (Continued)**

d. Tax Administration (Continued)

Changes in Corporate Tax Rate

In October 2021, the Government of Indonesia approved the Law No. 7 Year 2021 (Law No.7/2021) related to harmonisation of tax regulations. Some purposes of Law No.7/2021 are to increase sustainable economic growth and support the acceleration of economic recovery, realize a tax system that is more just with legal certainty, implement administrative reforms, consolidated taxation policies, and expansion of the tax base, as well as increasing Taxpayer voluntary compliance.

Some changes in tax regulations from the implementation of Law No.7/2021, among others, are as follows:

- a. The application of the corporate income tax rate to 22% starting from the 2022 Fiscal Year, and for domestic public listed companies that fulfill certain additional criteria will be eligible for a tax rate which is lower by 3% from the abovementioned tax rate;
- b. VAT rate increase from 10% to 11% which will take effect on April 1, 2022, then to 12% which will take effect no later than January 1, 2025;
- c. Simplification of VAT using final rate for certain taxable goods or services which also applies from April 1, 2022;
- d. Voluntary disclosure program for corporate taxpayers for the period January 1 - June 30, 2022, on the basis of assets acquired during January 1, 1985 - December 31, 2015 which were not disclosed when participating in the previous tax amnesty program.

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**20. SEWA**

Sebagai pesewa

BPT

Entitas Anak (BPT) melakukan sewa operasi atas aset tetap yang terdiri atas kendaraan. Sewa ini berjangka waktu antara 1-5 tahun. Grup mengakui pendapatan sewa pada tanggal 31 Maret 2024 dan 2023 masing-masing sebesar Rp 122.286.636.915 dan Rp 107.537.376.046 .

Sebagai penyewa

Grup memiliki kontrak sewa untuk gedung kantor dan kendaraan yang digunakan dalam operasinya. Gedung kantor memiliki jangka waktu sewa 2-4 tahun tanpa batasan atau perjanjian yang diberlakukan dan mencakup opsi perpanjangan dan pemutusan hubungan kerja. Kendaraan memiliki jangka waktu sewa 3-4 tahun. Pada tanggal 31 Maret 2024 dan 31 Desember 2023, nilai tercatat aset hak-guna masing-masing sebesar Rp 583.077.928.330 dan Rp 595.720.396.666.

Perubahan liabilitas sewa yang diakui dalam laporan posisi keuangan konsolidasian tanggal 31 Maret 2024 dan 31 Desember 2023 adalah sebagai berikut:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Saldo awal	493.226.635.609	669.204.407.613	<i>Beginning Balance</i>
Penambahan	649.600.000	26.901.054.185	<i>Additions</i>
Penambahan bunga	11.163.932.269	44.916.137.614	<i>Accretion of interest</i>
Pembayaran			<i>Payments</i>
Pokok	(23.778.760.335)	(202.878.826.189)	<i>Principal</i>
Bunga	(9.937.047.672)	(44.916.137.614)	<i>Interest</i>
<b>Saldo Akhir</b>	<b>471.324.359.871</b>	<b>493.226.635.609</b>	<b><i>Ending Balance</i></b>
Lancar	148.372.284.283	134.595.788.736	<i>Current</i>
Tidak lancar	322.952.075.588	358.630.846.873	<i>Non-current</i>
<b>Total</b>	<b>471.324.359.871</b>	<b>493.226.635.609</b>	<b><i>Total</i></b>

**20. LEASES**

As lessor

BPT

Subsidiary Entity (BPT) has entered into operating leases on its property and equipment consisting of vehicles. These leases have terms between 1-5 years. Rental income recognized by the Group for the years ended March 31, 2024 and 2023 amounted to Rp 122,286,636,915 and Rp 107,537,376,046, respectively.

As lessee

The Group has lease contracts for office buildings and vehicles used in its operations. Office buildings have lease terms of 2-4 years with no restrictions or covenants imposed and includes extension and termination options. Vehicles have lease terms of 3-4 years. As at March 31, 2024 and December 31, 2023, the carrying amounts of right-of-use assets amounted to Rp 583,077,928,330 and Rp 595,720,396,666, respectively.

Movement of lease liabilities recognized in the consolidated statement of financial position as at March 31, 2024 and December 31, 2023 are as follows:

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**20. SEWA (Lanjutan)**

Sebagai penyewa (Lanjutan)

Penambahan liabilitas sewa berasal dari perjanjian aset sewa baru pada periode berjalan yang memenuhi kriteria untuk diakui sebagai aset hak-guna.

Rata-rata tertimbang suku bunga inkremental diterapkan pada sewa masing-masing berkisar antara 10,50% - 15,00% pada tanggal 31 Maret 2024 dan 31 Desember 2023.

Suku bunga implisit pada perjanjian sewa BPT, Entitas Anak, masing-masing berkisar antara 6,00% - 10,03% dan 7,80% - 13,03% pada tanggal 31 Maret 2024 dan 31 Desember 2023.

Rincian liabilitas sewa berdasarkan pesewa adalah sebagai berikut:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
<b>Pihak ketiga</b>			
PT Dipo Star Finance	398.198.642.916	413.695.170.181	<i>PT Dipo Star Finance</i>
PT Toyota Astra Financial Service	26.039.398.252	29.972.302.986	<i>PT Toyota Astra Financial Service</i>
PT Takari Kokoh Sejahtera		-	<i>PT Takari Kokoh Sejahtera</i>
PT Astra Sedaya Finance	12.166.106.611	12.808.685.245	<i>PT Astra Sedaya Finance</i>
PT Mandiri Tunas Finance	3.101.330.648	4.538.054.352	<i>PT Mandiri Tunas Finance</i>
PT Orico Balimor Finance (sebelumnya PT Mizuho Balimor Finance)	17.812.153.192	18.311.702.925	<i>PT Orico Balimor Finance (sebelumnya PT Mizuho Balimor Finance)</i>
PT Clipan Finance Indonesia Tbk	961.959.360	1.631.210.000	<i>PT Clipan Finance Indonesia Tbk</i>
PT Mitsui Leasing Capital Indonesia	574.289.521	891.629.655	<i>PT Mitsui Leasing Capital Indonesia</i>
PT Duta Anggada Realty Tbk	11.253.788.472	10.026.903.875	<i>PT Duta Anggada Realty Tbk</i>
PT Arthaasia Finance	575.356.507	672.281.294	<i>PT Arthaasia Finance</i>
PT Hino Finance Indonesia	641.334.392	678.695.096	<i>PT Hino Finance Indonesia</i>
<b>Total</b>	<b>471.324.359.871</b>	<b>493.226.635.609</b>	<b>Total</b>

Liabilitas sewa yang diperoleh Grup dari PT Orico Balimor Finance (sebelumnya PT Mizuho Balimor Finance) dijamin dengan jaminan Grup oleh Malacca Trust Pte. Ltd., Singapura, pemegang saham.

**20. LEASES (Continued)**

As lessee (Continued)

The addition to lease liabilities comes from a new lease asset agreement in the current period that meets the criteria to be recognized as a right-of-use asset.

The weighted average incremental borrowing rate applied to the lease range from 10,50% - 15,00% for the March 31 March, 2024 and December 31, 2023.

The rates implicit in the lease agreements from BPT, Subsidiary, range from 6,00% - 10,03% and 7,80% - 13,03% in March 31 March, 2024 and December 31, 2023.

The detail of lease liabilities by lessor are as follows:

Lease liabilities obtained by the Group from PT Orico Balimor Finance (formerly PT Mizuho Balimor Finance) had been guaranteed by corporate guarantee from Malacca Trust Pte. Ltd., Singapore, shareholder.

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**21. LIABILITAS IMBALAN KERJA**

Grup memberikan imbalan untuk karyawannya yang telah mencapai usia pensiun yaitu 55-60 tahun sesuai dengan Peraturan Pemerintah No. 35 Tahun 2021 (PP 35/2021) yang menerapkan pengaturan Perppu No. 2/2022 tentang Cipta Kerja pada tahun 2022 dan Undang-undang No.11/2020 tentang Cipta Kerja pada tahun 2021. Liabilitas imbalan kerja tersebut tidak didanai.

Perhitungan aktuarial atas imbalan kerja pada tahun 2023, dilakukan oleh KKA Tubagus Syarifal, aktuaris independen, dengan menggunakan metode "Projected Unit Credit", dalam laporannya tertanggal sebagai berikut:

	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
MTWI	19 Januari 2024/ January 19, 2024	MTWI
BPAM	18 Januari 2024/ January 18, 2024	BPAM
BPT	31 Januari 2024/ January 31, 2024	BPT
BPI	18 Januari 2024/ January 18, 2024	BPI

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, jumlah karyawan yang berhak atas imbalan kerja tersebut masing-masing sebanyak 380.

Jumlah liabilitas imbalan kerja pada laporan posisi keuangan konsolidasian adalah sebagai berikut:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Nilai kini liabilitas imbalan pasti	<b>38.171.785.582</b>	<b>37.440.785.582</b>	<i>Present value of defined benefit obligation</i>

**21. EMPLOYEE BENEFITS LIABILITIES**

The Group provides benefits for its employees who has reached the retirement age of 55-60 based on the provisions of Government Regulation Number 35 Year 2021 (PP 35/2021) that implement the provisions of Perppu No. 2/2022 on Job Creation in 2022 and Law No. 11/2020 on Job Creation in 2021. The employee benefits liability is unfunded.

As at December 31, 2023, actuarial valuation report on the employee benefits was from KKA Tubagus Syarifal, independent actuary, using the Projected Unit Credit method, as follows:

As at March 31, 2024 and December 31, 2023, total employees who are entitled to these benefits are 380.

The amount of employee benefits liabilities presented in the consolidated statement of financial position is as follows:

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**21. LIABILITAS IMBALAN KERJA (Lanjutan)**

**21. EMPLOYEE BENEFITS LIABILITIES  
(Continued)**

Rincian beban imbalan kerja yang diakui dalam laporan laba rugi konsolidasian adalah sebagai berikut:

The details of employee benefits expense recognized in the consolidated statement of profit or loss are as follows:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Biaya jasa kini	731.000.000	4.527.869.382	Current service cost
Biaya bunga	-	2.209.267.991	Interest cost
<b>Total</b>	<b>731.000.000</b>	<b>6.737.137.373</b>	<b>Total</b>

Rincian beban (penghasilan) imbalan kerja yang diakui dalam penghasilan komprehensif lain adalah sebagai berikut:

The detail of employee benefit expense (income) recognized in the other comprehensive income are as follows:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Pengukuran kembali:			Remeasurements
Dampak penyesuaian			Effect of experience
Pengalaman	-	1.052.519.889	adjustments
Dampak perubahan			Effect of change in financial
asumsi keuangan	-	(3.799.656.598)	assumptions
<b>Total</b>	<b>-</b>	<b>(2.747.136.709)</b>	<b>Total</b>

Mutasi liabilitas imbalan kerja adalah sebagai berikut:

Movements of employee benefits liabilities are as follows:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Saldo awal	37.440.785.583	33.635.584.919	Beginning balance
Beban tahun berjalan	731.000.000	6.737.137.373	Expense during the year
Kerugian aktuarial diakui			Actuarial loss recognized in
pada penghasilan komprehensif			other comprehensive income
lain	-	(2.747.136.709)	
Pembayaran imbalan tahun			Actual benefits payment
berjalan		(184.800.000)	during the year
Efek dekonsolidasi Entitas Anak	-	-	Effect of deconsolidation of
			Subsidiary
<b>Total</b>	<b>38.171.785.583</b>	<b>37.440.785.583</b>	<b>Total</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**21. LIABILITAS IMBALAN KERJA (Lanjutan)**

Asumsi-asumsi aktuarial utama yang digunakan dalam perhitungan imbalan kerja adalah sebagai berikut:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Tingkat diskonto per tahun	7,06%	7,06%	<i>Discount rate per annum</i>
Kenaikan gaji rata-rata per tahun	1,00% - 10,00%	1,00% - 10,00%	<i>Salary increase rate per year</i>
Usia pensiun normal	55 - 60	55 - 60	<i>Normal pension age</i>
Tingkat mortalitas	TMI IV 2019	TMI IV 2019	<i>Mortality rate</i>
Tingkat cacat	10% dari tingkat mortalitas/ mortality rate	10% dari tingkat mortalitas/ mortality rate	<i>Disability rate</i>

**21. EMPLOYEE BENEFITS LIABILITIES  
(Continued)**

*Principal actuarial assumptions used in the valuation of the employee benefits are as follows:*

Sensitivitas liabilitas imbalan pasti terhadap perubahan asumsi utama tertimbang pada tanggal 31 Desember 2023 adalah:

*The sensitivity of the defined benefit obligation as at December 31, 2023 to changes in the weighted principal assumptions is:*

**Dampak terhadap liabilitas imbalan pasti/  
Impact on defined benefit obligation**

	<b>Perubahan asumsi/ Change in assumption</b>	<b>Kenaikan asumsi/ Increase in assumption</b>	<b>Penurunan asumsi/ Decrease in assumption</b>	
Tingkat diskonto	1,00%	Turun/Decrease 6,37%	Naik/Increase 7,18%	<i>Discount rate</i>
Tingkat kenaikan gaji	1,00%	Naik/Increase 7,22%	Turun/Decrease 6,52%	<i>Salary growth rate</i>

Analisa sensitivitas didasarkan pada perubahan atas satu asumsi aktuarial dimana asumsi lainnya dianggap konstan. Dalam prakteknya, hal ini jarang terjadi dan perubahan beberapa asumsi mungkin saling berkorelasi. Dalam perhitungan sensitivitas kewajiban imbalan pasti atas asumsi aktuarial utama, metode yang sama (perhitungan nilai kini kewajiban imbalan pasti dengan menggunakan metode projected unit credit di akhir periode) telah diterapkan seperti dalam penghitungan kewajiban pensiun yang diakui dalam laporan posisi keuangan konsolidasian.

*The sensitivity analyses are based on a change in an assumption while holding all other assumptions constant. In practice, this is unlikely to occur, and changes in some of the assumptions may be correlated. When calculating the sensitivity of the defined benefit obligation to significant actuarial assumptions, the same method (present value of the defined benefit obligation calculated with the projected unit credit method at the end of the reporting period) has been applied as when calculating the pension liability recognized within the consolidated statement of financial position.*

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**22. MODAL SAHAM**

Pada tahun 2023, Entitas Induk telah membeli kembali sebanyak 1.493.000 saham miliknya dengan nilai nominal sebesar Rp 1.493.000.000 dengan total biaya sebesar Rp 16.086.000.000.

Pada tahun 2022, Entitas Induk telah membeli kembali sebanyak 42.286.500 saham miliknya dengan nilai nominal sebesar Rp 42.286.500.000 dengan total biaya sebesar Rp 385.861.440.000.

Berdasarkan akta Notaris No. 50 tanggal 7 Juli 2022, yang dibuat Notaris Christina Dwi Utami, S.H.,M.Hum., M.Kn., Notaris di Jakarta Barat, Entitas Induk telah menyetujui penarikan 46.726.000 lembar saham hasil pembelian kembali saham (saham treasury) dengan total biaya Rp 300,548,866,200, sehingga menurunkan modal ditempatkan dan disetor dari semula sebesar Rp 56.222.466.200 menjadi sebesar Rp 51.549.866.200.

Rincian pemegang saham Entitas Induk berikut dengan kepemilikannya pada tanggal 31 Maret 2024 berdasarkan catatan yang dikelola oleh PT Adimitra Jasa Korpora, Biro Administrasi Efek, adalah sebagai berikut:

**22. SHARE CAPITAL**

In 2023, the Parent Entity has repurchased a total of 1,493,000 of its own shares with a par value amounting to Rp 1,493,000,000 for a total cost of Rp 16,086,000,000.

In 2022, the Parent Entity has repurchased a total of 42,286,500 of its own shares with a par value amounting to Rp 42,286,500,000 for a total cost of Rp 385,861,440,000.

Based on Notarial Deed No. 50 dated July 7, 2022 of Christina Dwi Utami, S.H.,M.Hum., M.Kn., Notary in Jakarta Barat, the Parent Entity has approved the retirement of 46,726,000 shares from the share buyback (treasury shares) with total cost Rp 300,548,866,200, thereby reducing the issued and paid-up capital Rp 56,222,466,200 to Rp 51,549,866,200.

The details of shareholders of the Parent Entity with their ownership as at March 31, 2024 based on the record maintained by PT Adimitra Jasa Korpora, the Securities Administration Agency, are as follows:

Pemegang Saham/ Shareholders	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)		
	Total Saham/ Number of Shares	Presentase Pemilikan/ Percentage of Ownership	Total Modal Saham/ Total Share Capital
Malacca Trust Pte, Ltd., Singapura/ Singapore	444.086.700	86,14701%	44.408.670.000
Rudy Johansen, Komisaris/ Commissioner	120.700	0,02341%	12.070.000
Masyarakat (masing-masing dibawah 5%)/ Public (each below 5%)	50.000.262	9,69940%	5.000.026.200
Total saham beredar/ Total shares outstanding	494.207.662	95,86982%	49.420.766.200
Saham Treasuri/ Treasury Shares	21.291.000	4,13018%	2.129.100.000
Total/Total	515.498.662	100%	51.549.866.200

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**22. MODAL SAHAM (Lanjutan)**

Rincian pemegang saham Entitas Induk berikut dengan kepemilikannya pada tanggal 31 Desember 2023 berdasarkan catatan yang dikelola oleh PT Adimitra Jasa Korpora, Biro Administrasi Efek, adalah sebagai berikut:

Pemegang Saham/ <i>Shareholders</i>	31 Desember/ December 31, 2023 (Diaudit/ Audited)		Total Modal Saham/ <i>Total Share Capital</i>
	Total Saham/ <i>Number of Shares</i>	Presentase Pemilikan/ <i>Percentage of Ownership</i>	
Malacca Trust Pte, Ltd., Singapura/ <i>Singapore</i>	444.086.700	86,14701%	44.408.670.000
Rudy Johansen, Komisaris/ <i>Commissioner</i>	120.700	0,02341%	12.070.000
Masyarakat (masing-masing dibawah 5%)/ <i>Public (each below 5%)</i>	50.000.262	9,69940%	5.000.026.200
Total saham beredar/ <i>Total shares</i> <i>outstanding</i>	494.207.662	95,86982%	49.420.766.200
Saham Treasuri/ <i>Treasury Shares</i>	21.291.000	4,13018%	2.129.100.000
Total/Total	515.498.662	100%	51.549.866.200

**22. SHARE CAPITAL (Continued)**

The details of shareholders of the Parent Entity with their ownership as at December 31, 2023 based on the record maintained by PT Adimitra Jasa Korpora, the Securities Administration Agency, are as follows:

Rekonsiliasi saham beredar pada tanggal 31 Maret 2024 dan 31 Desember 2023 adalah sebagai berikut:

Reconciliation of outstanding shares as at March 31, 2024 and December 31, 2023 is as follows:

	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)	31 Desember/ December 31, 2023 (Diaudit/ Audited)	
Saldo awal	494.207.662	495.700.662	<i>Beginning balance</i>
Saham treasuri			<i>Treasury shares</i>
Pembelian kembali	-	(1.493.000)	<i>Buyback</i>
Saldo akhir	494.207.662	494.207.662	<i>Ending balance</i>

**23. TAMBAHAN MODAL DISETOR - NETO**

Tambahan modal disetor Grup pada tanggal 31 Maret 2024 dan 31 Desember 2023 adalah sebagai berikut:

**23. ADDITIONAL PAID-IN CAPITAL - NET**

Additional paid-in capital of the Group as at March 31, 2024 and December 31, 2023 is as follows:

	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)	31 Desember/ December 31, 2023 (Diaudit/ Audited)	
Agio saham	39.893.944.246	39.893.944.246	<i>Share premium</i>
Biaya emisi saham	(869.457.357)	(869.457.357)	<i>Shares issuance costs</i>
Total	39.024.486.889	39.024.486.889	<i>Total</i>



The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**24. SALDO LABA DAN DIVIDEN**

Undang-Undang No. 40 tahun 2007 (“Undang-Undang”) tentang Perusahaan Terbatas mengharuskan seluruh perusahaan untuk membuat penyisihan cadangan umum sekurang-kurangnya 20% dari jumlah modal yang ditempatkan dan disetor penuh. Undang-undang tersebut tidak mengatur jangka waktu untuk pembentukan penyisihan tersebut.

Pada tanggal 31 Desember 2023, Entitas Induk telah membentuk cadangan umum sebesar Rp 500.000.000.

**25. KEPENTINGAN NON-PENGENDALI**

Kepentingan Non-pengendali dalam aset bersih Entitas Anak.

**24. RETAINED EARNINGS AND DIVIDENDS**

Law No. 40 of 2007 (the “Law”) regarding the Limited Liability Company requires the establishment of general reserve amounted to at least 20% of a company’s issued and paid up capital. There is no set period of time over which this amount should be provided.

As at December 31, 2023 , the Parent Entity has established a provision of general reserves amounting to Rp 500,000,000.

**25. NON-CONTROLLING INTERESTS**

Non-controlling Interest in net assets of Subsidiaries.

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
PT Batavia Prosperindo Trans Tbk	122.774.308.313	162.481.204.729	PT Batavia Prosperindo Trans Tbk
PT Malacca Trust Wuwungan Insurance Tbk	41.131.032.042	36.291.986.710	PT Malacca Trust Wuwungan Insurance Tbk
PT Batavia Prosperindo Aset Manajemen	19.593.899.349	9.530.682.824	PT Batavia Prosperindo Aset Manajemen
PT Batavia Prosperindo Sekuritas	93.295	40.393	PT Batavia Prosperindo Sekuritas
Strait Pristine Resource Pte. Ltd	74.160.792.501	72.039.801.184	Strait Pristine Resource Pte. Ltd
Sweet Green Singapore Pte. Ltd	25.992.895.685	24.448.014.178	Sweet Green Singapore Pte. Ltd
PT Sweet Green Indonesia	13.070.559	12.229.844	PT Sweet Green Indonesia
<b>Total</b>	<b>283.666.091.745</b>	<b>304.803.959.862</b>	<b>Total</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**25. KEPENTINGAN NON-PENGENDALI**

**25. NON-CONTROLLING INTERESTS**

Kepentingan Non-pengendali dalam laba neto Entitas Anak.	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	<i>Non-controlling Interest in net income of Subsidiaries</i>
PT Batavia Prosperindo Aset Manajemen	3.941.010.903	3.776.602.271	<i>PT Batavia Prosperindo Aset Manajemen</i>
PT Batavia Prosperindo Trans Tbk	4.302.046.381	5.124.450.965	<i>PT Batavia Prosperindo Trans Tbk</i>
PT Malacca Trust Wuwungan Insurance Tbk	2.409.001.744	831.807.812	<i>PT Malacca Trust Wuwungan Insurance Tbk</i>
PT Batavia Prosperindo Sekuritas	(39)	(104)	<i>PT Batavia Prosperindo Sekuritas</i>
Strait Pristine Resource Pte. Ltd	108.149	-	<i>Strait Pristine Resource Pte. Ltd</i>
Sweet Green Singapore Pte. Ltd	(71.363.339)	-	<i>Sweet Green Singapore Pte. Ltd</i>
PT Sweet Green Indonesia	(286.865)	-	<i>PT Sweet Green Indonesia</i>
<b>Total</b>	<b>10.580.516.933</b>	<b>9.732.860.944</b>	<b>Total</b>
Kepentingan Non-pengendali komprehensif Entitas Anak.	dalam laba	<i>Non-controlling Interest in comprehensive income of Subsidiaries.</i>	
	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	
PT Batavia Prosperindo Aset Manajemen	3.941.010.903	3.776.602.271	<i>PT Batavia Prosperindo Aset Manajemen</i>
PT Batavia Prosperindo Trans Tbk	4.302.046.381	5.124.450.965	<i>PT Batavia Prosperindo Trans Tbk</i>
PT Malacca Trust Wuwungan Insurance Tbk	2.409.001.744	831.807.812	<i>PT Malacca Trust Wuwungan Insurance Tbk</i>
PT Batavia Prosperindo Sekuritas	(39)	(104)	<i>PT Batavia Prosperindo Sekuritas</i>
Strait Pristine Resource Pte. Ltd	108.149	-	<i>Strait Pristine Resource Pte. Ltd</i>
Sweet Green Singapore Pte. Ltd	(71.363.339)	-	<i>Sweet Green Singapore Pte. Ltd</i>
PT Sweet Green Indonesia	(286.865)	-	<i>PT Sweet Green Indonesia</i>
<b>Total</b>	<b>10.580.516.933</b>	<b>9.732.860.944</b>	<b>Total</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**25. KEPENTINGAN  
(Lanjutan)**

**NON-PENGENDALI**

Tabel di bawah ini menunjukkan nilai persentase kepemilikan kepentingan Non-pengendali:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
PT Batavia Prosperindo Aset Manajemen	17,92%	17,92%	<i>PT Batavia Prosperindo Aset Manajemen</i>
PT Batavia Prosperindo Trans Tbk	34,23%	34,23%	<i>PT Batavia Prosperindo Trans Tbk</i>
PT Malacca Trust Wuwungan Insurance Tbk	13,14%	13,14%	<i>PT Malacca Trust Wuwungan Insurance Tbk</i>
PT Batavia Prosperindo Sekuritas	0,001%	0,001%	<i>PT Batavia Prosperindo Sekuritas</i>
Strait Pristine Resource Pte. Ltd	50,00%	50,00%	<i>Strait Pristine Resource Pte. Ltd</i>
Sweet Green Singapore Pte. Ltd	16,11%	16,11%	<i>Sweet Green Singapore Pte. Ltd</i>
PT Sweet Green Indonesia	0,001%	0,001%	<i>PT Sweet Green Indonesia</i>

**25. NON-CONTROLLING INTERESTS**

The table below shows details Non-controlling Interest ownership:

Tabel di bawah ini menunjukkan rincian Entitas Anak yang tidak dimiliki sepenuhnya oleh Grup yang memiliki Kepentingan Non-pengendali material:

The table below shows details of partially owned Subsidiaries of the Group that have material Noncontrolling Interests:

	<b>BPAM</b>		
	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Total aset	178.038.387.754	224.566.159.332	<i>Total assets</i>
Total liabilitas	65.910.914.323	68.846.461.116	<i>Total liabilities</i>
Pendapatan	96.987.061.470	427.483.074.272	<i>Revenue</i>
Laba neto tahun berjalan	16.407.775.215	92.757.363.440	<i>Net income for the year</i>
Total laba komprehensif	16.407.775.215	94.964.995.722	<i>Total comprehensive income</i>
Kas masuk (keluar) neto dari:			<i>Net cash in (out) from:</i>
Kegiatan operasi	(83.850.976.063)	115.238.489.303	<i>Operating activities</i>
Kegiatan investasi	133.818.052.911	7.933.659.605	<i>Investing activities</i>
Kegiatan pendanaan	(60.000.000.000)	100.637.804.402	<i>Funding activities</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**25. KEPENTINGAN  
(Lanjutan)**

**NON-PENGENDALI**

**25. NON-CONTROLLING INTERESTS (Continued)**

Tabel di bawah ini menunjukkan rincian Entitas Anak yang tidak dimiliki sepenuhnya oleh Grup yang memiliki Kepentingan Non-pengendali material:

The table below shows details of partially owned Subsidiaries of the Group that have material Noncontrolling Interests:

	<b>BPT</b>		
	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Total aset	1.601.121.017.075	1.528.539.670.473	<i>Total assets</i>
Total liabilitas	1.084.617.279.310	1.027.569.928.102	<i>Total liabilities</i>
Pendapatan	128.310.365.083	441.461.405.484	<i>Revenue</i>
Laba neto tahun berjalan	15.074.457.256	112.892.614.096	<i>Net income for the year</i>
Total laba komprehensif	15.074.457.256	35.147.461.307	<i>Total comprehensive income</i>
Kas masuk (keluar) neto dari:			<i>Net cash in (out) from:</i>
Kegiatan operasi	60.276.472.348	190.422.552.330	<i>Operating activities</i>
Kegiatan investasi	(181.293.982.997)	(299.440.994.493)	<i>Investing activities</i>
Kegiatan pendanaan	8.736.738.159	224.435.161.229	<i>Funding activities</i>
	<b>MTWI</b>		
	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Total aset	1.814.881.853.715	1.627.392.898.057	<i>Total assets</i>
Total liabilitas	1.515.865.149.712	1.346.709.540.653	<i>Total liabilities</i>
Pendapatan	33.836.478.538	57.472.501.827	<i>Revenue</i>
Laba neto tahun berjalan	18.333.346.603	12.249.439.146	<i>Net income for the year</i>
Total laba komprehensif	18.333.346.603	12.249.439.146	<i>Total comprehensive income</i>
Kas masuk (keluar) neto dari:			<i>Net cash in (out) from:</i>
Kegiatan operasi	30.388.050.326	117.695.008.530	<i>Operating activities</i>
Kegiatan investasi	91.237.876.234	(147.764.370.459)	<i>Investing activities</i>
Kegiatan pendanaan	(18.738.069)	33.311.112.939	<i>Funding activities</i>
	<b>BPS</b>		
	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Total aset	3.707.517.509	3.737.865.493	<i>Total assets</i>
Total liabilitas	92.682.162	91.646.922	<i>Total liabilities</i>
Pendapatan	27.739.434	-	<i>Revenue</i>
Laba neto tahun berjalan	(31.383.224)	(424.794.823)	<i>Net income for the year</i>
Total laba komprehensif	(31.383.224)	(424.794.823)	<i>Total comprehensive income</i>
Kas masuk (keluar) neto dari:			<i>Net cash in (out) from:</i>
Kegiatan operasi	228.462.778	96.600.711	<i>Operating activities</i>
Kegiatan investasi	553.939	96.126.963	<i>Investing activities</i>
Kegiatan pendanaan	-	-	<i>Funding activities</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

25. KEPENTINGAN (Lanjutan)	NON-PENGENDALI		25. <i>NON-CONTROLLING INTERESTS (Continued)</i>
	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)	31 Desember/ December 31, 2023 (Diaudit/ Audited)	
	SGD	SGD	
Total aset	12.870.047	12.871.555	<i>Total assets</i>
Total liabilitas	1.145	24.942	<i>Total liabilities</i>
Pendapatan	-	-	<i>Revenue</i>
Laba netto tahun berjalan	18	(11.361)	<i>Net income for the year</i>
Total laba komprehensif	18	(11.361)	<i>Total comprehensive income</i>
Kas masuk (keluar) neto dari:			<i>Net cash in (out) from:</i>
Kegiatan operasi	(3.030)	586.662	<i>Operating activities</i>
Kegiatan investasi	-	(7.633.990)	<i>Investing activities</i>
Kegiatan pendanaan	-	7.131.676	<i>Funding activities</i>
	<b>SGS</b>		
	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)	31 Desember/ December 31, 2023 (Diaudit/ Audited)	
	SGD	SGD	
Total aset	14.191.168	14.230.438	<i>Total assets</i>
Total liabilitas	1.145	2.671	<i>Total liabilities</i>
Pendapatan	2.355	-	<i>Revenue</i>
Laba netto tahun berjalan	(37.745)	(97.241)	<i>Net income for the year</i>
Total laba komprehensif	(37.745)	(97.241)	<i>Total comprehensive income</i>
Kas masuk (keluar) neto dari:			<i>Net cash in (out) from:</i>
Kegiatan operasi	(42.158)	(120.570)	<i>Operating activities</i>
Kegiatan investasi	-	(8.600.000)	<i>Investing activities</i>
Kegiatan pendanaan	83.201	9.100.000	<i>Funding activities</i>
	<b>SGI</b>		
	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)	31 Desember/ December 31, 2023 (Diaudit/ Audited)	
	SGD	SGD	
Total aset	216.094.212.547	206.453.829.009	<i>Total assets</i>
Total liabilitas	74.604.317.697	61.477.723.117	<i>Total liabilities</i>
Pendapatan	(408.543.100)	1.824.722.699	<i>Revenue</i>
Laba netto tahun berjalan	(3.486.211.061)	(6.192.101.091)	<i>Net income for the year</i>
Total laba komprehensif	(3.486.211.061)	(6.168.339.911)	<i>Total comprehensive income</i>
Kas masuk (keluar) neto dari:			<i>Net cash in (out) from:</i>
Kegiatan operasi	(3.384.941.208)	(8.696.980.636)	<i>Operating activities</i>
Kegiatan investasi	(21.716.166.757)	(135.023.060.209)	<i>Investing activities</i>
Kegiatan pendanaan	13.129.500.000	145.764.246.667	<i>Funding activities</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**26. JASA MANAJEMEN INVESTASI DAN LAINNYA**      **26. INVESTMENT MANAGEMENT AND OTHER FEES**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	
<b>Pihak ketiga</b>			<b>Third parties</b>
Jasa kegiatan Manajer			<i>Investment manager</i>
Investasi	21.803.992.500	110.804.442.015	<i>fees</i>
<b>Pihak berelasi</b>			<b>Related parties</b>
Jasa kegiatan Manajer			<i>Investment manager</i>
Investasi	73.083.768.165	226.882.306	<i>fees</i>
<b>Total</b>	<b>94.887.760.665</b>	<b>111.031.324.321</b>	<b>Total</b>

Jasa kegiatan manajer investasi merupakan imbalan atas jasa yang diterima BPAM, Entitas Anak, sebagai manajer investasi atas pengelolaan reksadana yang besarnya maksimal 10% dari Nilai Aset Bersih reksa dana.

*Investment manager fees relate to income from service from BPAM, Subsidiary, as investment manager for management of funds with maximum 10% from Net Asset Value of mutual funds.*

**27. PENDAPATAN JASA TRANSPORTASI**      **27. TRANSPORTATION SERVICE INCOME**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	
<b>Pihak ketiga</b>			<b>Third parties</b>
Sewa operasi	121.677.334.655	106.808.642.816	<i>Operating lease income</i>
Jasa pengemudi	850.363.098	829.902.117	<i>Driver services</i>
Lain-lain	448.829.260	870.252.079	<i>Others</i>
<b>Total</b>	<b>122.976.527.013</b>	<b>108.508.797.012</b>	<b>Total</b>

Rincian pelanggan dengan total pendapatan kumulatif individual tahunan yang melebihi 10% dari pendapatan jasa transportasi adalah sebagai berikut:

*The details of revenue from a single customer exceeding 10% of the total transportation service income are as follows:*

	<b>31 Maret 2024/ March 31, 2024</b>		<b>31 Maret 2023/ March 31, 2023</b>		
	<b>Total</b>	<b>%</b>	<b>Total</b>	<b>%</b>	
PT Tiki Jalur					<i>PT Tiki Jalur</i>
Nugraha Ekakurir	8.692.351.326	7,06	8.599.392.618	7,93	<i>Nugraha Ekakurir</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**28. HASIL UNDERWRITING – NETO**

**28. UNDERWRITING INCOME - NET**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	
<b>Pendapatan underwriting</b>			<b>Underwriting income</b>
Pendapatan premi			Premiums income
Premi bruto	354.938.083.723	125.572.275.827	Gross premiums
Premi reasuransi	(282.228.332.987)	(83.088.009.452)	Reinsurance premiums
Penurunan (kenaikan) premi yang belum merupakan pendapatan	(15.686.617.172)	12.612.334.649	Decrease (increase) in unearned premiums (Note 26)
Pendapatan <i>underwriting</i> lain-lain	495.848.814	351.324.764	Other underwriting income
<b>Total pendapatan <i>underwriting</i></b>	<b>57.518.982.378</b>	<b>55.447.925.788</b>	<b>Total underwriting income</b>
<b>Beban underwriting</b>			<b>Underwriting expenses</b>
Beban klaim			Claims expenses
Klaim bruto	92.182.591.453	91.336.217.318	Gross claims
Klaim reasuransi	(55.363.945.429)	(67.325.129.209)	Reinsurance claims
Kenaikan estimasi klaim retensi sendiri	6.561.788.403	(1.291.622.525)	Increase in estimated own retention claims
Beban klaim - neto	43.380.434.427	22.719.465.584	Claims expenses - net
Beban komisi - neto	(18.754.802.770)	(2.102.047.807)	Commissions expenses - net
Beban underwriting lain-lain	5.599.836.599	15.217.499.220	Other underwriting expenses
<b>Total beban <i>underwriting</i></b>	<b>30.225.468.256</b>	<b>35.834.916.997</b>	<b>Total underwriting expenses</b>
<b>Hasil <i>underwriting</i></b>	<b>27.293.514.122</b>	<b>19.613.008.791</b>	<b>Underwriting income</b>

**29. PENDAPATAN KEUANGAN - NETO**

**29. FINANCE INCOME - NET**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	
Bunga			Interest
Deposito berjangka	548.357.010	2.679.970.254	Time deposits
Obligasi	2.244.760.490	2.720.151.295	Bonds
Jasa giro	509.422.592	720.286.376	Current account
Amortisasi diskonto obligasi	133.865.729	389.363.947	Amortization of discounted bonds
Lain-Lain	680.646.919	-	Others
<b>Total</b>	<b>4.117.052.740</b>	<b>6.509.771.872</b>	<b>Total</b>

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**30. PENDAPATAN LAIN-LAIN - NETO**

**30. OTHER INCOME - NET**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	
<b>Pihak ketiga</b>			<b>Third parties</b>
Laba selisih kurs - neto	(3.046.674.696)	(15.478.837.847)	Gain on foreign exchange - net
Laba penjualan aset tetap	4.166.557.872	5.269.626.896	Gain on sale of property and equipment
Laba atas investasi	7.441.207.581	-	Gain on investment
Lain-lain - neto (masing- masing di bawah Rp 1 miliar)	1.064.282.272	918.282.797	Others - net (each below Rp 1 billion)
<b>Total</b>	<b>9.625.373.029</b>	<b>(9.290.928.154)</b>	<b>Total</b>

**31. BEBAN PEMASARAN**

**31. MARKETING EXPENSES**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	
Imbalan penjualan	-	-	Sales compensation
Iklan dan promosi	45.751.471.042	54.676.729.300	Advertising and promotion
Lain-lain (masing-masing di bawah Rp 600 juta)	494.892.605	442.860.868	Others (each below Rp 600 million)
<b>Total</b>	<b>46.246.363.647</b>	<b>55.119.590.168</b>	<b>Total</b>

**32. BEBAN GAJI DAN TUNJANGAN**

**32. SALARIES AND ALLOWANCES EXPENSES**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	
Gaji	28.273.660.337	20.870.898.056	Salaries
Tunjangan	724.703.570	717.061.032	Allowances
Bonus	8.282.228.003	8.028.377.993	Bonus
Imbalan kerja	748.735.834	734.000.000	Employee benefits
<b>Total</b>	<b>38.029.327.744</b>	<b>30.350.337.081</b>	<b>Total</b>

**33. BEBAN KEUANGAN**

**33. FINANCE EXPENSES**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	
Bunga atas liabilitas sewa	9.920.740.913	-	Interest on lease liabilities
Bunga dan beban transaksi atas utang bank	9.387.668.597	3.048.940.411	Interest and transaction cost on bank loans
Bunga atas pinjaman pihak ketiga	-	14.525.611.680	Interest on due to third party loan
Lain-Lain	100.949.541	2.275.422.742	Others
<b>Total</b>	<b>19.409.359.051</b>	<b>19.849.974.833</b>	<b>Total</b>



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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

<b>34. BEBAN UMUM DAN ADMINISTRASI</b>	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	
Operasional kantor	1.370.866.933	351.170.281	<i>Office operational</i>
Jasa profesional	1.880.774.955	1.874.384.996	<i>Professional fees</i>
Sewa dan pemeliharaan	1.981.892.870	1.767.193.798	<i>Rental and maintenance</i>
Telekomunikasi	383.198.489	309.272.379	<i>Telecommunication</i>
Utilitas	195.539.239	126.053.312	<i>Utilities</i>
Asuransi	137.892.995	68.862.466	<i>Insurances</i>
Lain-lain (masing-masing di bawah Rp 1,1 miliar)	12.496.966.387	10.762.949.287	<i>Others (each below Rp 1.1 billion)</i>
<b>Total</b>	<b>18.447.131.868</b>	<b>15.259.886.519</b>	<b>Total</b>
<b>35. BEBAN JASA TRANSPORTASI</b>	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	
Penyusutan	40.975.694.536	33.520.839.960	<i>Depreciation</i>
Perbaikan dan pemeliharaan	22.077.405.266	18.479.953.455	<i>Repair and maintenance</i>
Perijinan kendaraan	5.650.424.804	6.245.269.689	<i>Vehicle licenses</i>
Ongkos angkut	2.817.330.917	2.264.761.000	<i>Freight</i>
Jasa pengemudi	716.065.766	871.949.883	<i>Driver services</i>
Asuransi	5.615.891.382	4.204.665.513	<i>Insurance</i>
Lain-lain (masing-masing di bawah Rp 100 juta)	256.145.960	844.333.997	<i>Others (each below Rp 100 million)</i>
<b>Total</b>	<b>78.108.958.631</b>	<b>66.431.773.497</b>	<b>Total</b>
<b>36. KERUGIAN PENURUNAN NILAI</b>	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	
Merupakan kerugian penurunan nilai atas piutang sebagai berikut:			<i>Represent impairment losses on the following receivables:</i>
Piutang sewa operasi	1.200.000.000	6.290.000.000	<i>Operating lease receivable</i>
Piutang lain-lain	-	5.170.567.015	<i>Other receivable</i>
Piutang premi	-	493.957.952	<i>Premiums receivable</i>
<b>Total</b>	<b>1.200.000.000</b>	<b>5.664.524.967</b>	<b>Total</b>

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**37. LABA NETO PER SAHAM DASAR**

Berikut ini adalah data yang digunakan sebagai dasar untuk perhitungan laba neto per saham dasar:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>
Laba tahun berjalan dari operasi yang dilanjutkan	43.210.591.478	31.793.036.242
Laba tahun berjalan yang diatribusikan kepada pemilik Entitas Induk	32.629.787.680	22.060.175.299
Rata-rata tertimbang jumlah saham biasa yang beredar	494.207.662	494.207.662
Dari operasi yang dilanjutkan	66,02	44,64
<b>Total laba per saham dasar</b>	<b>66,02</b>	<b>44,64</b>

**37. BASIC EARNINGS PER SHARE**

Below are the data used as the basis for the calculation of basic earnings per share:

*Income for the year from continuing operations  
Income for the year attributable to Owners of the Parent Entity  
Weighted average number of ordinary shares  
From continuing operations  
Total basic earnings per shares*

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN PIHAK BERELASI**

**Sifat Relasi**

Berdasarkan surat Salinan Keputusan Kepala Departemen Pengawasan Pasar Modal 2A tanggal 7 Oktober 2014 No. Kep-04/PM.21/2014 tentang pihak berelasi terkait pengelolaan Reksa Dana berbentuk Kontrak Investasi Kolektif, Manajer Investasi merupakan pihak berelasi dengan Reksa Dana.

**38. NATURE, BALANCES, AND TRANSACTIONS WITH RELATED PARTIES**

**Nature of Relationship**

Based from the Decision Letter of the Head of the Capital Market Supervision Department 2A dated October 7, 2014 No. Kep-04/PM.21/ 2014 concerning related parties related to Mutual Fund management in the form of a Collective Investment Contract, an Investment Manager is a related party to an Investment Fund.

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023 & 2024	Batavia Dana Kas Maxima	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia USD Bond Fund	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Obligasi Platinum Plus	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia USD Balanced Asia	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Infrastruktur 3	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES**

**Sifat Relasi (lanjutan)**

**Nature of Relationship (continued)**

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023 & 2024	Batavia Infrastruktur 2	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Infrastruktur 5	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Dana Saham	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Dana Saham Optimal	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Global ESG Sharia Equity USD	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Technology Sharia Equity USD	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Dana Obligasi Ultima	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Saham Sejahtera	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Dana Dinamis	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Dana Saham Syariah	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Prima Obligasi	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Dana Likuid	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Sifat Relasi (Lanjutan)**

**Nature of Relationship (Continued)**

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023 & 2024	Batavia IDX30 ETF	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Smart Liquid ETF	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Providentia Equity Fund	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Disruptive Equity	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Providentia Balanced Fund	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Proteksi Gebyar 12	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Dana Obligasi Cemerlang	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Saham Bertumbuh	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Obligasi Utama	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia Proteksi Andalan 7	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	Batavia LQ 45 Plus	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Maxima 8	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Sifat Relasi (Lanjutan)**

**Nature of Relationship (Continued)**

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023,2024	Batavia Pesona Obligasi	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Dana Kas Gebyar	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Dana Obligasi Unggulan	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Obligasi Bertumbuh	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Dana Obligasi Plus	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Dana Obligasi Optimal	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Proteksi Ultima 21	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Dana Kas Cemerlang	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Proteksi Cemerlang 18	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Sri Kehati ETF	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Campuran Maxima	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Proteksi Cemerlang Plus	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Sifat Relasi (Lanjutan)**

**Nature of Relationship (Continued)**

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023,2024	KIK Pemupukan Dana Tapera Batavia Pendapatan Tetap	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	KIK Pemupukan Dana Tapera Batavia Pendapatan Tetap Tanpa Penjualan Kembali	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Proteksi Maxima 37	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Dana Kas Nusantara	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Dana Obligasi Sejahtera	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Saham ESG Impact	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Proteksi Gemilang 9	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Proteksi Maxima 25	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Pendapatan Tetap Utama Syariah	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	KIK Pemupukan Dana Tapera Batavia Pasar Uang	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Sifat Relasi (Lanjutan)**

**Nature of Relationship (Continued)**

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023,2024	Batavia Proteksi Gemilang 16	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Proteksi Ultima 2	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Dana Kas Syariah	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Si Dana Obligasi Maxima	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	KIK Pemupukan Dana Tapera Batavia Pasar Uang Syariah	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia China Impact Sharia Equity USD	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Campuran Gemilang	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Gebyar 11	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Gebyar 9	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Gebyar 10	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Sifat Relasi (Lanjutan)**

**Nature of Relationship (Continued)**

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023,2024	Batavia Pendapatan Tetap Sukses Syariah	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Obligasi Sukses 1	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Campuran Bertumbuh	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia College Bond Fund	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Obligasi Sukses 2	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Obligasi Negara	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Pendapatan Tetap Sukses Syariah 2	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Obligasi Negara 2	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Ultima 1	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Dana Obligasi Sentosa	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>



The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Sifat Relasi (Lanjutan)**

**Nature of Relationship (Continued)**

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023	Batavia Proteksi Ultima 17	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Ultima 12	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Cemerlang 87	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Campuran Utama	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Ultima 26	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Cemerlang 88	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Ultima 15	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023,2024	Batavia Obligasi Platinum	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Maxima 39	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Maxima 35	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

<b>Sifat Relasi (Lanjutan)</b>		<b>Nature of Relationship (Continued)</b>	
<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023	Batavia Proteksi Syariah Misbah 5	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Gebyar 7	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Syariah Misbah 3	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Gemilang 10	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Obligasi Bertumbuh 2	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Ultima 27	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Prima Campuran	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Proteksi Cemerlang 95	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023, 2024	Batavia Dana Kas Gemilang	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	Batavia Pendapatan Tetap Stabil	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

Sifat Relasi (Lanjutan)

Nature of Relationship (Continued)

Tahun/Year	Pihak berelasi/Related Parties	Hubungan/Relationship	Transaksi/Transaction
2023	PT Batavia Prosperindo Logistik	Entitas sepengendali/ <i>Under common control entity</i>	Piutang sewa operasi/ <i>Operating lease receivables</i>
2023	PT Batavia Prosperindo Investama	Entitas sepengendali/ <i>Under common control entity</i>	Pendapatan jasa transportasi/ <i>Transportation service income</i>
2023	Malacca Trust Pte. Ltd., Singapura	Pemegang saham/ <i>Shareholder</i>	Jaminan Perusahaan/ <i>Corporate guarantee</i>
2023	PT Batavia Prosperindo Makmur	Pemegang saham/ <i>Shareholder</i>	Jaminan Perusahaan/ <i>Corporate guarantee</i>
2023	PT Batavia Prosperindo Trans Tbk	Piutang Premi/	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	PT Batavia Prosperindo Aset Manajemen	Utang klaim/	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	PT Batavia Prosperindo Trans Tbk	Utang lain-lain/	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	PT Batavia Prosperindo Trans Tbk	Pendapatan underwriting/	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	PT Batavia Prosperindo Aset Manajemen	Pendapatan underwriting/	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023	PT Woori Finance Indonesia Tbk (d/h PT Batavia Prosperindo Finance Tbk)	Pendapatan underwriting/	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>
2023 & 2024	PT Batavia Prosperindo Trans Tbk	Beban klaim/	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, receivables from customers, and investment manager income</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Sifat Relasi (Lanjutan)**

**Nature of Relationship (Continued)**

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023 & 2024	PT Woori Finance Indonesia Tbk (d/h PT Batavia Prosperindo Finance Tbk)	Beban klaim/	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/Marketable securities, receivables from customers, and investment manager income
2023 & 2024	PT Batavia Prosperindo Aset Manajemen	Beban klaim/	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/Marketable securities, receivables from customers, and investment manager income
2023 & 2024	PT Woori Finance Indonesia Tbk (d/h PT Batavia Prosperindo Finance Tbk)	Pendapatan sewa/	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/Marketable securities, receivables from customers, and investment manager income
2023 & 2024	PT Batavia Prosperindo Trans Tbk	Beban usaha/	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/Marketable securities, receivables from customers, and investment manager income
2023 & 2024	PT Batavia Prosperindo Internasional Tbk	Beban usaha/	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/Marketable securities, receivables from customers, and investment manager income
2023	PT Woori Finance Indonesia Tbk (d/h PT Batavia Prosperindo Finance Tbk)	Beban usaha/	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/Marketable securities, receivables from customers, and investment manager income
2023 & 2024	PT Batavia Prosperindo Internasional Tbk	Pemegang saham/ Shareholder	Jaminan Perusahaan/ Corporate guarantee
2023 & 2024	Vientje Harjanto	Pemegang saham/ Shareholder	Jaminan Perusahaan/ Corporate guarantee
2023	PT Malacca Trust Wuwungan Insurance Tbk	Beban usaha/	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/Marketable securities, receivables from customers, and investment manager income
2023	PT Batavia Prosperindo Internasional Tbk	Penghasilan (beban) lain-lain/	Portofolio efek, piutang nasabah, dan pendapatan kegiatan manajer investasi/Marketable securities, receivables from customers, and investment manager income

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

Sifat Relasi (Lanjutan)

*Nature of Relationship (Continued)*

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023 & 2024	Batavia Dana Kas Maxima	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang kegiatan manajer investasi, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, investment manager receivables, and investment manager income</i>
2023 & 2024	Batavia USD Bond Fund	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang kegiatan manajer investasi, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, investment manager receivables, and investment manager income</i>
2023 & 2024	Batavia Obligasi Platinum Plus	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang kegiatan manajer investasi, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, investment manager receivables, and investment manager income</i>
2023 & 2024	Batavia Dana Kas Syariah	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang kegiatan manajer investasi, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, investment manager receivables, and investment manager income</i>
2023 & 2024	Batavia USD Balanced Asia	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang kegiatan manajer investasi, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, investment manager receivables, and investment manager income</i>
2023 & 2024	Batavia Infrastruktur 3	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang kegiatan manajer investasi, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, investment manager receivables, and investment manager income</i>
2023 & 2024	Batavia Infrastruktur 2	Reksa dana/ <i>Mutual fund</i>	Portofolio efek, piutang kegiatan manajer investasi, dan pendapatan kegiatan manajer investasi/ <i>Marketable securities, investment manager receivables, and investment manager income</i>
2023 & 2024	Batavia Dana Saham	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Dana Saham Optimal	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Dana Obligasi Ultima	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Technology Sharia Equity USD	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

Sifat Relasi (Lanjutan)

*Nature of Relationship (Continued)*

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023 & 2024	Batavia Saham Cemerlang	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Global ESG Sharia Equity USD	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Saham Sejahtera	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Campuran Cemerlang	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Dana Dinamis	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Dana Likuid	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Prima Obligasi	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Infrastruktur 6	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Dana Saham Syariah	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Smart Liquid ETF	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia China Impact Sharia Equity USD	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Sifat Relasi (Lanjutan)**

**Nature of Relationship (Continued)**

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023 & 2024	Batavia IDX30 ETF	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Proteksi Maxima 50	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Disruptive Equity	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Dana Obligasi Cemerlang	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Saham Bertumbuh	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Proteksi Andalan 7	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Pesona Obligasi	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Proteksi Maxima 51	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Obligasi Utama	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Providentia Balanced Fund	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Dana Kas Gebyar	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Sifat Relasi (Lanjutan)**

**Nature of Relationship (Continued)**

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023 & 2024	Batavia Dana Obligasi Plus	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Dana Obligasi Optimal	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Obligasi Berkembang	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Proteksi Ultima 21	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia LQ 45 Plus	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Index Pefindo I-grade	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Obligasi Bertumbuh	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Sri Kehati ETF	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Proteksi Cemerlang 18	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	KIK Pemupukan Dana Tapera Batavia Pendapatan Tetap	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Proteksi Cemerlang Plus	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	KIK Pemupukan Dana Tapera Batavia Pendapatan Tetap Tanpa Penjualan Kembali	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>



The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Sifat Relasi (Lanjutan)**

**Nature of Relationship (Continued)**

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023 & 2024	Batavia Dana Kas Nusantara	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Proteksi Maxima 37	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Saham ESG Impact	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Dana Obligasi Sejahtera	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Proteksi Gemilang 9	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Proteksi Maxima 25	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	KIK Pemupukan Dana Tapera Batavia Pasar Uang	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Pendapatan Tetap Utama Syariah	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Si Dana Obligasi Maxima	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Proteksi Gemilang 16	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	KIK Pemupukan Dana Tapera Batavia Pasar Uang Syariah	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

*Sifat Relasi (Lanjutan)*

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023 & 2024	Batavia Providentia Equity Fund	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Proteksi Gebyar 12	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Proteksi Maxima 8	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Dana Obligasi Unggulan	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Dana Kas Cemerlang	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Campuran Maxima	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Proteksi Ultima 2	Reksa dana/ <i>Mutual fund</i>	Piutang kegiatan manajer investasi dan pendapatan kegiatan manajer investasi/ <i>Investment manager receivables and investment manager income</i>
2023 & 2024	Batavia Proteksi Maxima 39	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Proteksi Gebyar 11	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Proteksi Maxima 35	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Campuran Gemilang	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Infrastruktur 5	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Proteksi Gebyar 10	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

*Nature of Relationship (Continued)*

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Sifat Relasi (Lanjutan)**

**Nature of Relationship (Continued)**

<b>Tahun/Year</b>	<b>Pihak berelasi/Related Parties</b>	<b>Hubungan/Relationship</b>	<b>Transaksi/Transaction</b>
2023 & 2024	Batavia Proteksi Gebyar 9	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Campuran Utama	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Pendapatan Tetap Sukses Syariah	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Obligasi Sukses 1	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Proteksi Ultima 17	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Proteksi Cemerlang 87	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia College Bond Fund	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Obligasi Negara	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Pendapatan Tetap Sukses Syariah 2	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Proteksi Ultima 26	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Dana Obligasi Sentosa	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Obligasi Negara 2	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Proteksi Ultima 15	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Proteksi Ultima 1	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	Batavia Proteksi Ultima 12	Reksa dana/ <i>Mutual fund</i>	Pendapatan kegiatan manajer investasi/ <i>Investment manager income</i>
2023 & 2024	PT Batavia Prosperindo Internasional Tbk	Entitas Induk/ <i>Parent Entity</i>	Beban usaha/ <i>Operating expenses</i>
2023 & 2024	PT Malacca Trust Wuwungan Insurance Tbk	Entitas Sepengendali/ <i>Under Common Control</i>	Beban usaha/ <i>Operating expenses</i>

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Saldo dan Transaksi Dengan Pihak Berelasi**

**Balances and Transactions with Related Parties**

a. Portofolio Efek (Catatan 6)

a. Marketable Securities (Note 6)

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
<u>Reksa Dana</u>			<u>Mutual Funds</u>
Batavia Dana Kas Maxima	63.826.208.240	112.503.090.625	Batavia Dana Kas Maxima
Batavia USD Bond Fund	11.297.355.096	11.064.649.008	Batavia USD Bond Fund
Batavia Obligasi Platinum Plus	104.692.280.453	101.704.265.046	Batavia Obligasi Platinum Plus
Batavia USD Balances Asia	6.294.978.444	6.151.702.788	Batavia USD Balances Asia
Batavia Infrastruktur 3	5.092.614.500	5.095.215.500	Batavia Infrastruktur 3
Batavia Infrastruktur 2	5.076.111.788	5.073.516.878	Batavia Infrastruktur 2
Batavia Dana Obligasi Ultima	10.035.721.392	-	Batavia Dana Obligasi Ultima
BD Kas Syariah	10.128.400.004	10.020.109.706	BD Kas Syariah
DPLK	5.017.751.844	-	DPLK
<b>Total</b>	<b>221.461.421.761</b>	<b>251.612.549.551</b>	<b>Total</b>

b. Piutang Nasabah

b. Receivables from Customers

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
<u>Reksa Dana</u>			<u>Mutual Funds</u>
Batavia Dana Saham	4.632.073.576	6.065.306.128	Batavia Dana Saham
Batavia Dana Kas Maxima	10.246.374.925	10.974.266.495	Batavia Dana Kas Maxima
Batavia Dana Saham Optimal	1.091.787.373	1.506.830.866	Batavia Dana Saham Optimal
Batavia Saham Sejahtera	599.111.091	775.360.217	Batavia Saham Sejahtera
Batavia Saham Cemerlang	1.024.089.236	1.089.096.523	Batavia Saham Cemerlang
Batavia Dana Saham Syariah	884.860.963	234.026.108	Batavia Dana Saham Syariah
Batavia Dana Dinamis	429.019.440	406.324.482	Batavia Dana Dinamis
Batavia Dana Obligasi Optimal	28.353.454	31.238.066	Batavia Dana Obligasi Optimal
Batavia Prima Obligasi	249.741.637	270.841.437	Batavia Prima Obligasi
Batavia USD Balanced Asia	116.399.397	84.593.512	Batavia USD Balanced Asia
Batavia Dana Obligasi Ultima	1.836.867.831	1.343.514.416	Batavia Dana Obligasi Ultima
Batavia Smart Liquid ETF	118.618.114	133.126.648	Batavia Smart Liquid ETF
Batavia LQ 45 Plus	18.931.428	27.132.481	Batavia LQ 45 Plus
Batavia Obligasi Utama	54.722.323	59.805.618	Batavia Obligasi Utama
Batavia Proteksi Ultima 21	25.144.994	27.685.142	Batavia Proteksi Ultima 21
Batavia Proteksi Andalan 7	65.276.962	72.265.769	Batavia Proteksi Andalan 7
Batavia Dana Likuid	382.268.114	290.343.793	Batavia Dana Likuid
Batavia Dana Obligasi Cemerlang	78.608.116	87.039.008	Batavia Dana Obligasi Cemerlang
Batavia Dana Kas Gebyar	41.942.690	35.488.785	Batavia Dana Kas Gebyar
Batavia Obligasi Platinum Plus	72.232.623	79.231.168	Batavia Obligasi Platinum Plus
Batavia Dana Obligasi Sejahtera	12.266.361	13.599.786	Batavia Dana Obligasi Sejahtera
Batavia Pesona Obligasi	64.494.252	65.184.733	Batavia Pesona Obligasi
Batavia Dana Obligasi Plus	23.235.939	32.547.479	Batavia Dana Obligasi Plus
Batavia Proteksi Gemilang 9	9.109.429	10.131.513	Batavia Proteksi Gemilang 9
Batavia Proteksi Cemerlang 18	22.403.962	24.642.434	Batavia Proteksi Cemerlang 18
Batavia Proteksi Cemerlang Plus	20.730.826	22.933.140	Batavia Proteksi Cemerlang Plus
Batavia Pendapatan Tetap Utama Syariah	5.867.836	6.406.647	Batavia Pendapatan Tetap Utama Syariah
Batavia Obligasi Bertumbuh	24.099.882	27.001.558	Batavia Obligasi Bertumbuh
Si Dana Obligasi Maxima	4.689.035	5.245.963	Si Dana Obligasi Maxima

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Saldo dan Transaksi Dengan Pihak Berelasi  
(Lanjutan)**

**Balances and Transactions with Related Parties  
(Continued)**

**b. Piutang Nasabah (Lanjutan)**

**b. Receivables from Customers (Continued)**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
<u>Reksa Dana Lanjutan</u>			<u>Mutual Funds</u>
Batavia IDX30 ETF	80.209.991	107.024.709	Batavia IDX30 ETF
Batavia Infrastruktur 2	148.141.346	156.555.229	Batavia Infrastruktur 2
Batavia Sri Kehati ETF	23.146.227	24.691.719	Batavia Sri Kehati ETF
Batavia Infrastruktur 3	272.573.586	288.183.209	Batavia Infrastruktur 3
Batavia Saham ESG Impact	10.385.591	13.636.314	Batavia Saham ESG Impact
Batavia Providentia BL.Fund	52.475.910	50.024.588	Batavia Providentia BL.Fund
Batavia Dana Kas Nusantara	17.132.143	18.729.073	Batavia Dana Kas Nusantara
Batavia Proteksi Maxima 25	9.237.869	10.049.665	Batavia Proteksi Maxima 25
Batavia Reksa Dana Syariah BGESE USD	631.289.812	871.669.064	Batavia Reksa Dana Syariah BGESE USD
KIK PDT Batavia Pasar Uang	9.086.927	9.944.175	KIK PDT Batavia Pasar Uang
Batavia China Impact Sharia Equity USD	90.660.791	107.452.700	Batavia China Impact Sharia Equity USD
Batavia Dana Kas Syariah	28.029.560	18.280.040	Batavia Dana Kas Syariah
Batavia Disruptive Equity	44.213.414	93.349.249	Batavia Disruptive Equity
KIK PDT Batavia PD Tetap	21.712.201	23.789.718	KIK PDT Batavia PD Tetap
Batavia Saham Bertumbuh	38.541.599	77.838.940	Batavia Saham Bertumbuh
Batavia Technology Sharia Equity USD	1.405.846.386	1.162.209.927	Batavia Technology Sharia Equity USD
KIK PDT BPT Tanpa PJJ Kembali	20.003.006	21.951.641	KIK PDT BPT Tanpa PJJ Kembali
Batavia Proteksi Maxima 50	90.779.289	101.185.207	Batavia Proteksi Maxima 50
Batavia Campuran Cemerlang	393.680.139	431.890.105	Batavia Campuran Cemerlang
Batavia Proteksi Maxima 51	55.318.582	62.028.400	Batavia Proteksi Maxima 51
RDPT Batavia Infra 6	263.166.625	234.747.761	RDPT Batavia Infra 6
Batavia Obligasi Berkembang	39.004.443	29.713.660	Batavia Obligasi Berkembang
KIK PDT B.Pasar Uang Syariah	2.120.674	3.231.544	KIK PDT B.Pasar Uang Syariah
Batavia Proteksi Maxima 37	16.988.540	18.606.363	Batavia Proteksi Maxima 37
Batavia USD Bond Fund	121.180.256	62.097.643	Batavia USD Bond Fund
Batavia Index Pefindo I-Grade	21.713.305	27.058.059	Batavia Index Pefindo I-Grade
Batavia Proteksi Syariah Maxima 2	11.809.905	-	Batavia Proteksi Syariah Maxima 2
Batavia Proteksi Gemilang 16	-	4.538.313	Batavia Proteksi Gemilang 16
<b>Total</b>	<b>26.101.769.926</b>	<b>27.827.148.617</b>	<b>Total</b>
<b>Persentase terhadap total aset</b>	<b>0,59%</b>	<b>0,67%</b>	<b>Percentage to total assets</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Saldo dan Transaksi Dengan Pihak Berelasi  
(Lanjutan)**

**Balances and Transactions with Related Parties  
(Continued)**

**c. Jasa Manajemen Investasi dan Lainnya  
(Catatan 26)**

**c. Investment Management and Other Fees  
(Note 26)**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	
<u>Reksa Dana</u>			<u>Mutual Funds</u>
Batavia Dana Saham	13.447.048.787	36.721.903.429	Batavia Dana Saham
Batavia Dana Kas Maxima	29.491.675.097	27.139.318.377	Batavia Dana Kas Maxima
Batavia Saham Sejahtera	1.921.268.922	2.891.628.788	Batavia Saham Sejahtera
Batavia Saham Cemerlang	2.920.036.428	3.729.784.656	Batavia Saham Cemerlang
Batavia Dana Saham Optimal	3.326.769.302	4.892.833.183	Batavia Dana Saham Optimal
Batavia Dana Saham Syariah	1.629.822.565	890.476.061	Batavia Dana Saham Syariah
Batavia Dana Dinamis	1.110.209.447	2.322.394.213	Batavia Dana Dinamis
Batavia Dana Obligasi Optimal	81.942.167	89.330.569	Batavia Dana Obligasi Optimal
Batavia Dana Obligasi Unggulan	-	129.911.000	Batavia Dana Obligasi Unggulan
Batavia Prima Obligasi	717.121.507	707.134.533	Batavia Prima Obligasi
Batavia LQ 45 Plus	49.131.859	158.726.796	Batavia LQ 45 Plus
Batavia USD Balanced Asia	315.350.945	292.408.466	Batavia USD Balanced Asia
Batavia Dana Obligasi Ultima	4.294.067.963	3.199.104.185	Batavia Dana Obligasi Ultima
Batavia Dana Obligasi Cemerlang	227.366.845	202.357.548	Batavia Dana Obligasi Cemerlang
Batavia Proteksi Andalan 7	187.411.388	191.961.493	Batavia Proteksi Andalan 7
Batavia Obligasi Utama	157.205.763	174.917.628	Batavia Obligasi Utama
Batavia Dana Kas Gebyar	120.394.754	31.433.570	Batavia Dana Kas Gebyar
Batavia Obligasi Platinum Plus	208.968.582	25.619.137	Batavia Obligasi Platinum Plus
Batavia Dana Likuid	1.117.546.078	631.224.562	Batavia Dana Likuid
Batavia Dana Obligasi Sejahtera	35.560.296	36.777.386	Batavia Dana Obligasi Sejahtera
Batavia Pesona Obligasi	175.029.699	173.599.213	Batavia Pesona Obligasi
Batavia Proteksi Ultima 2	-	701.920	Batavia Proteksi Ultima 2
Batavia Smart Liquid ETF	340.227.061	345.967.888	Batavia Smart Liquid ETF
Batavia Dana Kas Cemerlang	-	24.446.174	Batavia Dana Kas Cemerlang
Batavia Dana Obligasi Plus	68.763.452	90.936.294	Batavia Dana Obligasi Plus
Batavia Proteksi Gemilang 9	26.465.167	26.937.399	Batavia Proteksi Gemilang 9
Batavia Proteksi Ultima 21	72.596.571	74.421.153	Batavia Proteksi Ultima 21
Batavia Proteksi Cemerlang 18	64.688.154	66.062.945	Batavia Proteksi Cemerlang 18
Batavia Proteksi Cemerlang Plus	60.055.857	61.416.191	Batavia Proteksi Cemerlang Plus
Batavia Pendapatan Tetap Utama Syariah	16.870.279	23.211.078	Batavia Pendapatan Tetap Utama Syariah
Batavia Obligasi Bertumbuh	70.463.273	87.132.444	Batavia Obligasi Bertumbuh
Si Dana Obligasi Maxima	13.452.470	15.275.191	Si Dana Obligasi Maxima
Batavia Proteksi Gemilang 16	8.121.954	23.737.329	Batavia Proteksi Gemilang 16

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Saldo dan Transaksi Dengan Pihak Berelasi  
(Lanjutan)**

**Balances and Transactions with Related Parties  
(Continued)**

**c. Jasa Manajemen Investasi dan Lainnya  
(Catatan 26) (Lanjutan)**

**c. Investment Management and Other Fees  
(Note 26) (Continued)**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	
<u>Reksa Dana (lanjutan)</u>			<u>Mutual Funds (continued)</u>
Batavia IDX30 ETF	248.015.506	359.741.134	Batavia IDX30 ETF
Batavia Infrastruktur 2	135.909.491	139.179.644	Batavia Infrastruktur 2
Batavia Sri Kehati ETF	69.020.767	64.363.583	Batavia Sri Kehati ETF
Batavia Infrastruktur 3	250.067.510	256.081.943	Batavia Infrastruktur 3
Batavia Proteksi Maxima 8	-	5.833.358	Batavia Proteksi Maxima 8
Batavia Saham ESG Impact	31.933.335	29.761.281	Batavia Saham ESG Impact
MF Batavia Providentia Balanced Fund	140.981.522	194.828.764	MF Batavia Providentia Balanced Fund
Batavia Dana Kas Nusantara	49.186.282	48.106.607	Batavia Dana Kas Nusantara
Batavia Proteksi Maxima 25	26.480.899	26.916.433	Batavia Proteksi Maxima 25
Batavia Proteksi Gebyar 12	-	267.806.984	Batavia Proteksi Gebyar 12
Batavia Providentia Eq.Fund	-	228.486.436	Batavia Providentia Eq.Fund
PDT Batavia Pasar Uang	26.076.973	25.467.566	PDT Batavia Pasar Uang
BCI Sharia Equity USD	262.994.236	-	BCI Sharia Equity USD
Batavia Dana Kas Syariah	64.900.528	14.468.091	Batavia Dana Kas Syariah
Batavia Disruptive Equity	146.995.813	315.835.503	Batavia Disruptive Equity
PDT Batavia PD Tetap	62.408.902	59.786.725	PDT Batavia PD Tetap
MF Batavia Saham Bertumbuh	146.671.533	197.229.848	MF Batavia Saham Bertumbuh
MF BTS EQUITY USD	3.187.233.506	3.193.166.570	MF BTS EQUITY USD
KIK PDT BPT Tanpa PJJ Kembali	57.453.663	56.444.053	KIK PDT BPT Tanpa PJJ Kembali
KIK PDT B.Pasar Uang Syariah	6.091.240	8.474.269	KIK PDT B.Pasar Uang Syariah
MF BP Maxima 37	48.723.428	49.852.643	MF BP Maxima 37
MF Batavia USD Bond Fund	275.907.435	26.281.632	MF Batavia USD Bond Fund
MF BP Maxima 50	261.640.785	192.208.153	MF BP Maxima 50
MF Batavia Campuran Cemerlang	1.136.836.212	475.088.915	MF Batavia Campuran Cemerlang
MF BP Maxima 51	159.756.106	-	MF BP Maxima 51
MF RDPT Batavia Infra 6	241.437.271	-	MF RDPT Batavia Infra 6
MF Batavia Obligasi Berkembang	104.213.113	-	MF Batavia Obligasi Berkembang
MF B.Index Pefindo I-Grade	62.570.299	-	MF B.Index Pefindo I-Grade
Batavia Proteksi Maxima 53	1.643.850.000	-	Batavia Proteksi Maxima 53
Batavia Global ESG Sharia Equity USD	1.949.944.402	-	Batavia Global ESG Sharia Equity USD
Batavia Proteksi Syariah Maxima 2	10.834.776	-	Batavia Proteksi Syariah Maxima 2
KPD Saham B-Life Dana Maksi	-	536.427.401	KPD Saham B-Life Dana Maksi
KPD BPAM Sequis Q Eq. Fund	-	19.152.534	KPD BPAM Sequis Q Eq. Fund
KPD BPAM Sequis Q Managed F	-	17.140.707	KPD BPAM Sequis Q Managed F
<b>Total</b>	<b>73.083.768.165</b>	<b>92.281.221.576</b>	<b>Total</b>
Persentase terhadap total pendapatan	<b>28,23%</b>	<b>44,65%</b>	

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**38. SIFAT, SALDO, DAN TRANSAKSI DENGAN  
PIHAK BERELASI (Lanjutan)**

**Saldo dan Transaksi Dengan Pihak Berelasi  
(Lanjutan)**

d. Investasi pada entitas asosiasi

	<b>31 Maret 2024</b>
PT Arto Investa Pramathana	<b>17.057.232.835</b>
Persentase terhadap total aset	<b>0,38%</b>

e. Jaminan Perusahaan

Entitas Induk memberikan jaminan perusahaan atas utang bank (Catatan 12) yang diperoleh BPT, Entitas Anak, dari PT Bank Victoria Syariah pada tahun 2023 dan PT Bank Victoria International Tbk untuk tahun 2023 dan 2022.

PT Batavia Prosperindo Makmur memberikan jaminan perusahaan atas utang bank (Catatan 12) yang diperoleh BPT, Entitas Anak, dari PT Bank Victoria Syariah untuk tahun 2023.

Malacca Trust Pte. Ltd. memberikan jaminan perusahaan atas liabilitas sewa yang diperoleh BPT, Entitas Anak, dari PT Orico Balimor Finance (sebelumnya PT Mizuho Balimor Finance).

**38. NATURE, BALANCES, AND TRANSACTIONS  
WITH RELATED PARTIES (Continued)**

**Balances and Transactions with Related Parties  
(Continued)**

d. Investment in associate

	<b>31 Desember 2023</b>	
	<b>16.742.611.794</b>	PT Arto Investa Pramathana
	<b>0,40%</b>	Persentase terhadap total aset

e. Corporate Guarantee

The Parent Entity provided corporate guarantee for bank loan (Note 12) obtained by BPT, Subsidiary, from PT Bank Victoria Syariah for 2023 and PT Bank Victoria International Tbk for 2023 and 2022.

PT Batavia Prosperindo Makmur provided corporate guarantee for bank loan (Note 12) obtained by BPT, Subsidiary, from PT Bank Victoria Syariah for 2023.

Malacca Trust Pte. Ltd. provided corporate guarantee for lease liabilities obtained by BPT, Subsidiary, PT Orico Balimor Finance (formerly PT Mizuho Balimor Finance).

**39. IKATAN DAN PERJANJIAN SIGNIFIKAN**

**PT MALACCA TRUST WUWUNGAN  
INSURANCE Tbk (MTWI)**

Entitas Induk memiliki beberapa ikatan dan perjanjian penting kepada pihak ketiga, sebagai berikut:

**39. SIGNIFICANT AGREEMENTS AND  
COMMITMENTS**

**PT MALACCA TRUST WUWUNGAN  
INSURANCE Tbk (MTWI)**

The Parent Entity has few significant agreements and commitments with third parties, which are as follows:



The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**39. IKATAN DAN PERJANJIAN SIGNIFIKAN**

**39. SIGNIFICANT AGREEMENTS AND COMMITMENTS**

**PT MALACCA TRUST WUWUNGAN  
INSURANCE Tbk (MTWI) (lanjutan)**

**PT MALACCA TRUST WUWUNGAN  
INSURANCE Tbk (MTWI) (continued)**

**PT International Services Pasific Cross (ISPC)**

**PT International Services Pasific Cross (ISPC)**

Entitas Induk pada tanggal 2 Januari 2018, menandatangani perjanjian "Business Service" dengan ISPC yang menyatakan bahwa ISPC akan memberikan jasa administrasi klaim, pemasaran dan konsultasi penjualan, desain dan administrasi produk serta jasa penasehat yang berhubungan dengan beberapa produk asuransi kesehatan dan asuransi perjalanan kepada Entitas Induk. Perjanjian ini berlaku selama 2 tahun, dimulai sejak tanggal 1 Januari 2018 sampai dengan tanggal 31 Desember 2019.

*The Parent Entity, on January 2, 2018, entered into a "Business Service" agreement with ISPC, which states that ISPC will provide claims administration service, marketing and sales consulting, design and administration of products and advisory services related to various health and travel insurance products to the Parent Entity. This agreement is valid for 2 years, starting from January 1, 2018 to December 31, 2019.*

Pada tanggal 6 Januari 2020, perjanjian tersebut diperpanjang dengan masa berlaku 2 tahun, dimulai sejak tanggal 1 Januari 2020 sampai dengan tanggal 31 Desember 2021.

*On January 6, 2020, the agreement was extended with a validity period of 2 years, starting from January 1, 2020 to December 31, 2021.*

Pada tanggal 6 Januari 2022, perjanjian tersebut diperpanjang dengan masa berlaku 2 tahun, dimulai sejak tanggal 1 Januari 2022 sampai dengan tanggal 31 Desember 2023.

*On January 6, 2022, the agreement was extended with a validity period of 2 years, starting from January 1, 2022 to December 31, 2023.*

Atas jasa tersebut, Entitas Induk diharuskan membayar biaya jasa tahunan sebesar 10% dari jumlah produksi premi bruto dan tidak melebihi Rp15.750.000.000 untuk tahun 2023 dan 2022.

*For those services, the Parent Entity is required to pay annual service fee amounting to 10% from total gross premium production and not exceeding Rp15,750,000,000 for years 2023 and 2022.*

Sampai dengan tanggal penyelesaian laporan keuangan konsolidasian, perjanjian masih dalam proses perpanjangan.

*Until the completion date of the consolidated financial statements, the extension of the agreement is still in the process.*

Entitas Induk, pada tanggal 2 Mei 2019, menandatangani perjanjian "Business Service" dengan ISPC yang menyatakan bahwa ISPC akan memberikan jasa administrasi klaim, pemasaran dan konsultasi penjualan, desain dan administrasi produk serta jasa penasehat yang berhubungan dengan beberapa produk asuransi kesehatan dan asuransi perjalanan internasional kepada Entitas Induk. Perjanjian ini berlaku sampai dengan tanggal 31 Desember 2020.

*The Parent Entity, on May 2, 2019, entered into a "Business Service" agreement with ISPC, which states that ISPC will provide claims administration service, marketing and sales consulting, design and administration of products and advisory services related to various international health and travel insurance products to the Parent Entity. This agreement is valid until December 31, 2020.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**39. IKATAN DAN PERJANJIAN SIGNIFIKAN  
(Lanjutan)**

Pada tanggal 4 Januari 2021, perjanjian tersebut diperpanjang dengan masa berlaku 2 tahun, dimulai sejak tanggal 1 Januari 2021 sampai dengan tanggal 31 Desember 2022.

Pada tanggal 12 Desember 2022, perjanjian tersebut diperpanjang dengan masa berlaku 1 tahun, dimulai sejak tanggal 1 Januari 2023 sampai dengan tanggal 31 Desember 2023.

Atas jasa tersebut, Entitas Induk diharuskan membayar biaya jasa fasilitas layanan sebesar 26,975% dari jumlah produksi premi reasuransi.

Sampai dengan tanggal penyelesaian laporan keuangan konsolidasian, perjanjian masih dalam proses perpanjangan.

Biaya jasa tahunan yang dibayarkan Entitas Induk ke ISPC untuk tahun yang berakhir pada tanggal 31 Desember 2023 dan 2022 masing-masing sebesar Rp1.575.000.000 dicatat sebagai bagian dari beban underwriting lain-lain.

**PT Administrasi Medika (AdMedika)**

Entitas Induk pada tanggal 25 Maret 2021, menandatangani Perjanjian Kerjasama Jasa Administrasi Asuransi Kesehatan dengan AdMedika yang menyatakan bahwa AdMedika akan memberikan jasa administrasi asuransi kesehatan kepada Entitas Induk. Perjanjian ini berlaku selama 2 tahun, dimulai sejak tanggal 1 Februari 2021 sampai dengan tanggal 31 Januari 2023.

Pada tanggal 28 Februari 2023, perjanjian tersebut diperpanjang dengan masa berlaku 2 tahun, dimulai sejak tanggal 1 Februari 2023 sampai dengan tanggal 31 Januari 2025.

**39. SIGNIFICANT AGREEMENTS AND  
COMMITMENTS (Continued)**

*On January 4, 2021, the agreement was extended with a validity period of 2 years, starting from January 1, 2021 to December 31, 2022.*

*On December 12, 2022, the agreement was extended with a validity period of 1 year, starting from January 1, 2023 to December 31, 2023.*

*For those services, the Parent Entity is required to pay service facility fee amounting to 26.975% from total reinsurance premium production.*

*Until the completion date of the consolidated financial statements, the extension of the agreement is still in the process.*

*The annual service fee paid by the Parent Entity to ISPC for the years ended December 31, 2023 and 2022 amounted to Rp1,575,000,000, respectively, recorded as part of other underwriting expense.*

**PT Administrasi Medika (AdMedika)**

*The Parent Entity, on March 25, 2021, entered into a Health Insurance Administration Services Agreement with AdMedika, which states that AdMedika will provide insurance administration service to the Parent Entity. This agreement is valid for 2 years, starting from February 1, 2021 to January 31, 2023.*

*On February 28, 2023, the agreement was extended with a validity period of 2 years, starting from February 1, 2023 to January 31, 2025.*

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**39. IKATAN DAN PERJANJIAN SIGNIFIKAN  
(Lanjutan)**

**PT MALACCA TRUST WUWUNGAN  
INSURANCE Tbk (MTWI)** (Lanjutan)

**PT Fullerton Health Indonesia (FHI)**

ISPC pada tanggal 28 September 2021, menandatangani perjanjian kerjasama service agreement dengan FHI. Perjanjian ini dibuat dengan maksud dan tujuan untuk melakukan kerjasama layanan jasa administrasi kesehatan grup dan manajemen risiko yang diberikan oleh FHI kepada Para Peserta yang dinominasikan oleh ISPC yang berhak atas manfaat layanan kesehatan dari ISPC. Jangka waktu perjanjian ini adalah 12 bulan terhitung sejak tanggal 1 Juni 2021 sampai dengan 31 Mei 2022 dan dapat diperpanjang secara otomatis untuk jangka waktu 1 tahun. Perjanjian tersebut diperpanjang secara otomatis sampai dengan tanggal 1 Juni 2023.

Perjanjian tersebut telah diperpanjang dengan jangka waktu perjanjian 1 tahun terhitung sejak tanggal 1 Juni 2023 dan berakhir pada tanggal 31 Mei 2024.

**PT Trinity Reinsurance Brokers (TRB)**

Entitas Induk, pada tanggal 15 Maret 2021, menandatangani Perjanjian Kerjasama Reasuransi dengan PT Trinity Reinsurance Brokers untuk program sebagai berikut:

Whole Account Excess of Loss Reinsurance Treaty  
Whole Account Quota Share and Surplus Treaty

TRB akan memberikan maximum cover untuk produk asuransi Entitas Induk. Entitas Induk diwajibkan membayar premi reasuransi sebesar Rp1.096.808.000. Perjanjian ini berlaku selama 1 tahun, dimulai sejak tanggal 1 Januari 2022 sampai dengan tanggal 31 Maret 2023.

Pada tanggal 1 April 2023, perjanjian tersebut diperpanjang dengan masa berlaku 1 tahun, dimulai sejak tanggal 1 April 2023 sampai dengan tanggal 31 Maret 2024.

**39. SIGNIFICANT AGREEMENTS AND  
COMMITMENTS (Continued)**

**PT MALACCA TRUST WUWUNGAN  
INSURANCE Tbk (MTWI)** (Continued)

**PT Fullerton Health Indonesia (FHI)**

ISPC, on September 28, 2021, signed a partnership agreement on service agreement with FHI. This agreement was made with the intent and purpose of collaborating with group health administration services and risk management provided by FHI to Participants nominated by ISPC who are entitled to health service benefits from the ISPC. The term of this agreement is 12 months from June 1, 2021 to May 31, 2022 and can be renewed automatically for a period of 1 year. This agreement is automatically renewed and extended until June 1, 2023.

The agreement has been extended for a period of 1 year starting from June 1, 2023 and ending on May 31, 2024.

**PT Trinity Reinsurance Brokers (TRB)**

The Parent Entity, on March 15, 2021, signed Reinsurance Agreement with PT Trinity Reinsurance Brokers for treaty programmes, they are as follows:

Whole Account Excess of Loss Reinsurance Treaty  
Whole Account Quota Share and Surplus Treaty

TRB will provide maximum cover to insurance product of the Parent Entity. The Parent Entity is required to pay reinsurance premium amounting to Rp1,096,808,000. This agreement is valid for 1 year, starting from January 1, 2022 to March 31, 2023.

On April 1, 2023, the agreement was extended with a validity period of 1 year, starting from April 1, 2023 to March 31, 2024.

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**39. IKATAN DAN PERJANJIAN SIGNIFIKAN  
(Lanjutan)**

**PT MALACCA TRUST WUWUNGAN  
INSURANCE Tbk (MTWI)** (Lanjutan)

**PT Victoria Insurance Tbk**

Entitas Induk, pada tanggal 6 Maret 2023, menandatangani Perjanjian Kerjasama dengan PT Victoria Alife Indonesia untuk melakukan kerjasama pembuatan, pengembangan, pemasaran, dan penjualan Produk Asuransi PA Plus. Perjanjian ini berlaku selama 3 tahun, dimulai sejak tanggal 1 Maret 2023 sampai dengan tanggal 31 Maret 2026.

**BATAVIA PROSPERINDO ASET  
MANAJEMEN**

Perusahaan mengadakan kerjasama dengan bank kustodian berikut ini sehubungan dengan Kontrak Investasi Kolektif Reksa dana. Perusahaan bertindak sebagai manajer investasi yang mengelola kekayaan reksa dana dan memperoleh imbalan jasa.

Berikut ini adalah Kontrak Investasi Kolektif Reksa dana yang masih berlaku sampai dengan tanggal terakhir pelaporan.

**39. SIGNIFICANT AGREEMENTS AND  
COMMITMENTS** (Continued)

**PT MALACCA TRUST WUWUNGAN  
INSURANCE Tbk (MTWI)** (Continued)

**PT Victoria Insurance Tbk**

The Parent Entity, on March 6, 2023, signed Reinsurance Agreement with PT Victoria Alife Indonesia for production, development, marketing, and sell of PA Plus insurance product. This agreement is valid for 3 year, starting from March 1, 2023 to March 31, 2026.

**BATAVIA PROSPERINDO ASET  
MANAJEMEN**

The Company entered into agreements with the following custodian banks in connection with the Collective Investment Contract for the following mutual funds, whereby the Company acts as an investment manager of the assets of the mutual funds and receives service fees.

The following is the summary of Collective Investment Contracts which are still valid until the end of the reporting period.

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**39. IKATAN DAN PERJANJIAN SIGNIFIKAN**  
(Lanjutan)

**39. SIGNIFICANT AGREEMENTS AND  
COMMITMENTS** (Continued)

<b>Tanggal Perjanjian/ Date of Agreement</b>	<b>Bank Kustodian/ Custodian Bank</b>	<b>Reksa Dana/ Mutual Funds</b>	<b>Maksimum Imbalan Jasa dari Nilai Aset Bersih/ Maximum Fee From Net Asset Value</b>
1 November 1996 dan perubahan terakhir 11 Oktober 2022/ <i>November 1, 1996 and the latest amendment dated October 11, 2022</i>	Deutsche Bank AG	Batavia Dana Saham	3,00% p.a
4 Oktober 2006 dan perubahan terakhir tanggal 11 Oktober 2022/ <i>October 4, 2006 and the latest amendment dated October 11, 2022</i>	Deutsche Bank AG	Batavia Dana Saham Optimal	3,00% p.a
15 Juni 2007 dan perubahan terakhir tanggal 11 Oktober 2022/ <i>June 15, 2007 and the latest amendment dated October 11, 2022</i>	Deutsche Bank AG	Batavia Dana Saham Syariah	3,00% p.a
4 November 2021 dan perubahan terakhir tanggal 14 Desember 2022/ <i>November 4, 2021 and the latest amendment dated December 14, 2022</i>	PT Bank Mandiri (Persero) Tbk	Batavia Saham Bertumbuh	3,00% p.a

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**39. IKATAN DAN PERJANJIAN SIGNIFIKAN  
(Lanjutan)**

**BATAVIA PROSPERINDO ASET  
MANAJEMEN (Lanjutan)**

30	Agustus 2017 dan perubahan terakhir tanggal 14 Desember 2022/ August 30, 2017 and the latest amendment dated December 14, 2022	PT Bank Mandiri (Persero) Tbk
23	November 2016 dan perubahan terakhir tanggal 14 Desember 2022/ November 23, 2016 and the latest amendment dated December 14, 2022	PT Bank Mandiri (Persero) Tbk
15	Maret 2019 dan perubahan terakhir tanggal 11 Oktober 2022/ March 15, 2019 and the latest amendment dated October 11, 2022	PT Bank HSBC Indonesia
13	Februari 2014 dan perubahan terakhir tanggal 11 Oktober 2022/ February 13, 2014 and the latest amendment dated October 11, 2022	PT Bank HSBC Indonesia
2	September 2021 dan perubahan terakhir tanggal 11 Oktober 2022/ September 2, 2021 and the latest amendment dated October 11, 2022	PT Bank HSBC Indonesia

**39. SIGNIFICANT AGREEMENTS AND COMMITMENTS (Continued)**

**BATAVIA PROSPERINDO ASET  
MANAJEMEN (Continued)**

Batavia Saham Cemerlang	3,00% p.a
Batavia Saham Sejahtera	3,00% p.a
Batavia Saham ESG Impact	3,00% p.a
Batavia LQ45 Plus	3,00% p.a
Batavia Disruptive Equity	3,00% p.a

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**39. IKATAN DAN PERJANJIAN SIGNIFIKAN  
(Lanjutan)**

**39. SIGNIFICANT AGREEMENTS AND  
COMMITMENTS (Continued)**

**BATAVIA PROSPERINDO ASET  
MANAJEMEN (Lanjutan)**

**BATAVIA PROSPERINDO ASET  
MANAJEMEN (Continued)**

<b><u>Tanggal Perjanjian/ Date of Agreement</u></b>	<b><u>Bank Kustodian/ Custodian Bank</u></b>	<b><u>Reksa Dana/ Mutual Funds</u></b>	<b><u>Maksimum Imbalan Jasa dari Nilai Aset Bersih/ Maximum Fee From Net Asset Value</u></b>
6 Mei 2021 dan perubahan terakhir tanggal 11 September 2023/ <i>May 6, 2021 and the latest amendment dated September 11, 2023</i>	PT Bank HSBC Indonesia	Batavia China Impact Sharia Equity USD	3,00% p.a
3 Juli 2020 dan perubahan terakhir tanggal 11 Oktober 2022/ <i>July 3, 2020 and the latest amendment dated October 11, 2022</i>	PT Bank HSBC Indonesia	Batavia Global ESG Sharia Equity USD	3,00% p.a
3 September 2021 dan perubahan terakhir tanggal 11 Oktober 2022/ <i>September 3, 2021 and the latest amendment dated October 11, 2022</i>	PT Bank HSBC Indonesia	Batavia Technology Sharia Equity USD	3,00% p.a
6 Maret 2015 dan perubahan terakhir tanggal dan perubahan terakhir tanggal 15 Desember 2022/ <i>March 6, 2015 and the latest amendment dated December 15, 2022</i>	PT Bank Bukopin Tbk	Batavia Dana Kas Cemerlang	2,00% p.a

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**39. IKATAN DAN PERJANJIAN SIGNIFIKAN  
(Lanjutan)**

**39. SIGNIFICANT AGREEMENTS AND  
COMMITMENTS (Continued)**

**BATAVIA PROSPERINDO ASET  
MANAJEMEN (Lanjutan)**

**BATAVIA PROSPERINDO ASET  
MANAJEMEN (Continued)**

12	November 2015 dan perubahan terakhir tanggal dan perubahan terakhir tanggal 15 Desember 2022/ <i>November 12, 2015 and the latest amendment dated December 15, 2022</i>	PT Bank Central Asia Tbk	Batavia Dana Kas Gebyar	1,50% p.a
21	Desember 2006 dan perubahan terakhir tanggal dan perubahan terakhir tanggal 11 Januari 2023/ December 21, 2006 and the latest amendment dated January 11, 2023	PT Bank HSBC Indonesia	Batavia Dana Kas Maxima	2,00% p.a
24	Juli 2019 dan perubahan terakhir tanggal 14 Desember 2022/ July 24, 2019 and the latest amendment dated December 14, 2022	PT Bank BJB	Batavia Dana Kas Nusantara	1,50% p.a
14	Agustus 2013 dan perubahan terakhir tanggal 11 Oktober 2022/ August 14, 2013 and the latest amendment dated October 11, 2022	PT Bank HSBC Indonesia	Batavia Dana Likuid	2,00% p.a
27	September 2021 dan perubahan terakhir tanggal 11 Oktober 2022/ September 27, 2021 and the latest amendment dated October 11, 2022	Deutsche Bank AG	Batavia Dana Kas Syariah	1,50% p.a
30	Juli 2021/ July 30, 2021	PT Bank Rakyat Indonesia	KIK Pemupukan Dana Tapera Batavia Pasar Uang	0,10% p.a



The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**39. IKATAN DAN PERJANJIAN SIGNIFIKAN  
(Lanjutan)**

**39. SIGNIFICANT AGREEMENTS AND  
COMMITMENTS (Continued)**

**BATAVIA PROSPERINDO ASET  
MANAJEMEN (Lanjutan)**

**BATAVIA PROSPERINDO ASET  
MANAJEMEN (Continued)**

<b>Tanggal Perjanjian/ Date of Agreement</b>	<b>Bank Kustodian/ Custodian Bank</b>	<b>Reksa Dana/ Mutual Funds</b>	<b>Maksimum Imbalan Jasa dari Nilai Aset Bersih/ Maximum Fee From Net Asset Value</b>
1 Maret 2022/ March 1, 2022	PT Bank Rakyat Indonesia	KIK Pemupukan Dana Tapera Batavia	0,10% p.a
18 Februari 2014 dan perubahan terakhir tanggal 15 Desember 2022/ February 18, 2014 and the latest amendment dated December 15, 2022	PT Bank Mandiri (Persero) Tbk	Pasar Uang Syariah Batavia Dana Obligasi Cemerlang	2,00% p.a
25 Maret 2015 dan perubahan terakhir tanggal 15 Desember 2022/ March 25, 2015 and the latest amendment dated December 15, 2022	PT Bank DBS Indonesia	Batavia Dana Obligasi Optimal	2,00% p.a
3 Juli 2012 dan perubahan terakhir tanggal 15 Desember 2022/ July 3, 2012 and the latest amendment dated December 15, 2022	Standard Chartered Bank Indonesia	Batavia Dana Obligasi Plus	1,00% p.a
17 Maret 2015 dan perubahan terakhir tanggal 15 Desember 2022/ March 17, 2015 and the latest amendment dated December 15, 2022	Standard Chartered Bank Indonesia	Batavia Dana Obligasi Sejahtera	2,00% p.a
16 Januari 2007 dan perubahan terakhir tanggal 11 Oktober 2022/ January 16, 2007 and the latest amendment dated October 11, 2022	Standard Chartered Bank Indonesia	Batavia Dana Obligasi Ultima	2,00% p.a

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**39. IKATAN DAN PERJANJIAN SIGNIFIKAN  
(Lanjutan)**

**BATAVIA PROSPERINDO ASET  
MANAJEMEN (Lanjutan)**

**39. SIGNIFICANT AGREEMENTS AND  
COMMITMENTS (Continued)**

**BATAVIA PROSPERINDO ASET  
MANAJEMEN (Continued)**

<u>Tanggal Perjanjian/ Date of Agreement</u>	<u>Bank Kustodian/ Custodian Bank</u>	<u>Reksa Dana/ Mutual Funds</u>	<u>Maksimum Imbalan Jasa dari Nilai Aset Bersih/ Maximum Fee From Net Asset Value</u>
8 Februari 2018 dan perubahan terakhir tanggal 14 Desember 2022/ February 8, 2018 and the latest amendment dated December 14, 2022	PT Bank Mega Tbk	Batavia Obligasi Bertumbuh	2,00% p.a
7 Juli 2017 dan perubahan terakhir tanggal 4 Januari 2023/ July 7, 2017 and the latest amendment dated January 4, 2023	PT Bank HSBC Indonesia	Batavia Obligasi Platinum Plus	2,00% p.a
11 Oktober 2017 dan perubahan terakhir tanggal 14 Desember 2022/ October 11, 2017 and the latest amendment dated December 14, 2022	PT Bank DBS Indonesia	Batavia Obligasi Utama	1,00% p.a
15 Agustus 2016 dan perubahan terakhir tanggal 15 Desember 2022/ August 15, 2016 and the latest amendment dated December 15, 2022	PT Bank Mega Tbk	Batavia Pendapatan Tetap Utama Syariah	2,00% p.a
12 Desember 2011 dan perubahan terakhir tanggal 15 Desember 2022/ December 12, 2011 and the latest amendment dated December 15, 2022	PT Bank Permata Tbk	Batavia Prima Obligasi	1,00% p.a

The original consolidated financial statements included herein are in  
Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**39. IKATAN DAN PERJANJIAN SIGNIFIKAN  
(Lanjutan)**

**BATAVIA PROSPERINDO ASET  
MANAJEMEN (Lanjutan)**

23	Januari 2022 dan perubahan terakhir tanggal 11 Oktober 2022/ January 23, 2022 and the latest amendment dated October 11, 2022	PT Bank HSBC Indonesia
27	November 2006 dan perubahan terakhir tanggal 14 Desember 2022/ November 27, 2006 and the latest amendment dated December 14, 2022	Standard Chartered Bank Indonesia
28	September 2021/ September 28, 2021	PT Bank Rakyat Indonesia
22	November 2021/ November 22, 2021	PT Bank Rakyat Indonesia
28	Desember 2018/ December 28, 2018	PT Bank Bukopin Tbk
10	Mei 2019/May 10, 2019	PT Bank Bukopin Tbk
7	Oktober 2022/ October 7, 2022	PT Bank HSBC Indonesia
12	April 2002 dan perubahan terakhir tanggal 11 Oktober 2022/ April 12, 2002 and the latest amendment dated October 11, 2022	Deutsche Bank AG
6	Februari 2020 dan perubahan terakhir tanggal 14 Desember 2022/ February 6, 2020 and the latest amendment dated December 14, 2022	PT Bank HSBC Indonesia

**39. SIGNIFICANT AGREEMENTS AND COMMITMENTS (Continued)**

**BATAVIA PROSPERINDO ASET  
MANAJEMEN (Continued)**

Batavia USD Bond Fund	1,50% p.a
Si Dana Obligasi Maxima	2,00% p.a
KIK Pemupukan Dana Tapera Batavia Pendapatan Tetap	0,20% p.a
KIK Pemupukan Dana Tapera Batavia Pendapatan Tetap Tanpa Penjualan Kembali	0,10% p.a
Batavia Infrastruktur 2	2,00% p.a
Batavia Infrastruktur 3	2,00% p.a
Batavia Campuran Cemerlang	3,00% p.a
Batavia Dana Dinamis	3,00% p.a
Batavia Providentia Balanced Fund	2,00% p.a

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**39. IKATAN DAN PERJANJIAN SIGNIFIKAN  
(Lanjutan)**

**BATAVIA PROSPERINDO ASET  
MANAJEMEN (Lanjutan)**

**39. SIGNIFICANT AGREEMENTS AND  
COMMITMENTS (Continued)**

**BATAVIA PROSPERINDO ASET  
MANAJEMEN (Continued)**

<b><u>Tanggal Perjanjian/ Date of Agreement</u></b>	<b><u>Bank Kustodian/ Custodian Bank</u></b>	<b><u>Reksa Dana/ Mutual Funds</u></b>	<b><u>Maksimum Imbalan Jasa dari Nilai Aset Bersih/ Maximum Fee From Net Asset Value</u></b>
7 Oktober 2022/ <i>October 7, 2022</i>	PT Bank HSBC Indonesia	Batavia Campuran Cemerlang	3,00% p.a
12 April 2002 dan perubahan terakhir tanggal 11 Oktober 2022/ <i>April 12, 2002 and the latest amendment dated October 11, 2022</i>	Deutsche Bank AG	Batavia Dana Dinamis	3,00% p.a
6 Februari 2020 dan perubahan terakhir tanggal 14 Desember 2022/ <i>February 6, 2020 and the latest amendment dated December 14, 2022</i>	PT Bank HSBC Indonesia	Batavia Providentia Balanced Fund	2,00% p.a
18 November 2015 dan perubahan terakhir 30 Maret 2022/ November 18, 2015 and the latest amendment dated March 30, 2022	Standard Chartered Bank Indonesia	Batavia Proteksi Cemerlang Plus	5,00% p.a
6 Agustus 2014 dan perubahan terakhir 17 Mei 2022/ August 6, 2014 and the latest amendment dated May 17, 2022	PT Bank Mega Tbk	Batavia Proteksi Gemilang 9	2,50% p.a
22 Agustus 2014 dan perubahan terakhir tanggal 20 Januari 2015/ August 22, 2014 and the latest amendment dated January 20, 2015	PT Bank HSBC Indonesia	Batavia Proteksi Gemilang 16	3,00% p.a

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**39. IKATAN DAN PERJANJIAN SIGNIFIKAN  
(Lanjutan)**

**39. SIGNIFICANT AGREEMENTS AND  
COMMITMENTS (Continued)**

<u>BATAVIA</u>	<u>PROSPERINDO</u>	<u>ASET</u>
<u>MANAJEMEN</u> (Lanjutan)		
4 September 2019/ September 4, 2019	PT Bank HSBC Indonesia	
8 Mei 2020 dan perubahan terakhir 30 Maret 2022/May 8, 2020 and the latest amendment dated March 30, 2022	PT Bank Central Asia Tbk	
3 Desember 2020 dan perubahan terakhir 30 Maret 2022/ December 3, 2020 and the latest amendment dated March 30, 2022	PT Bank DBS Indonesia	
8 Januari 2021 dan perubahan terakhir 30 Maret 2022/ January 8, 2021 and the latest amendment dated March 30, 2022	PT Bank HSBC Indonesia	
14 Maret 2022/ March 14, 2022	PT Bank Danamon Tbk	
21 Oktober 2022/ October 21, 2022	PT Bank Central Asia Tbk	
9 Februari 2023/ February 9, 2023	PT Bank Central Asia Tbk	
20 Maret 2018/ March 20, 2018	PT Bank DBS Indonesia	
6 Juni 2018 dan perubahan terakhir 30 Maret 2022/June 6, 2018 and the latest amendment dated March 30, 2022	PT Bank DBS Indonesia	

<u>BATAVIA</u>	<u>PROSPERINDO</u>	<u>ASET</u>
<u>MANAJEMEN</u> (Continued)		
Batavia Proteksi Maxima 16		5,00% p.a
Batavia Proteksi Maxima 25		5,00% p.a
Batavia Proteksi Maxima 31		5,00% p.a
Batavia Proteksi Maxima 32		5,00% p.a
Batavia Proteksi Maxima 39		5,00% p.a
Batavia Proteksi Maxima 50		5,00% p.a
Batavia Proteksi Maxima 51		5,00% p.a
Batavia Proteksi Ultima 11		5,00% p.a
Batavia Proteksi Ultima 21		5,00% p.a

Perusahaan mengadakan kerjasama dengan bank kustodian berikut ini sehubungan dengan Kontrak Investasi Kolektif Reksa dana. Perusahaan bertindak sebagai manajer investasi yang mengelola kekayaan reksa dana dan memperoleh imbalan jasa.

The Company entered into agreements with the following custodian banks in connection with the Collective Investment Contract for the following mutual funds, whereby the Company acts as an investment manager of the assets of the mutual funds and receives service fees.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**39. IKATAN DAN PERJANJIAN SIGNIFIKAN  
(Lanjutan)**

**39. SIGNIFICANT AGREEMENTS AND  
COMMITMENTS (Continued)**

**BATAVIA PROSPERINDO TRANS Tbk (BPT)**

**BATAVIA PROSPERINDO TRANS Tbk (BPT)**

Perjanjian dengan pelanggan

Agreements with the customers

Grup mengadakan perjanjian dengan seluruh pelanggannya untuk transaksi sewa kendaraan. Berdasarkan perjanjian tersebut, Grup setuju untuk memberikan jasa sewa kendaraan selama periode tertentu dengan nilai transaksi yang sudah ditetapkan. Selain itu, perjanjian tersebut mengatur mengenai tanggung jawab masing-masing dari Grup dan pelanggan.

The Group entered into agreements with all of its customers for vehicle rent. Based on the agreements, the Group agreed to deliver vehicle rent services for certain period with fixed transaction amount. In addition, the agreement also states the responsibility of the Group and customers.

Pada awal tahun 2022, Grup memiliki kebijakan baru yang mengharuskan pelanggan untuk melakukan deposit terlebih dahulu khususnya untuk pelanggan baru yang dinilai oleh manajemen memiliki risiko yang lebih tinggi atas kerusakan aset.

The Group have a new policy beginning 2022, that requires customers to provide deposits in advance, especially for new customers who are considered by management to have a higher risk of asset damage.

Perjanjian akan berakhir jika:

This agreement shall be terminated if:

- a. Terdapat kesepakatan tertulis untuk mengakhiri perjanjian;
- b. Periode sewa telah berakhir;
- c. Pelanggan mengakhiri perjanjian sebelum sewa berakhir;
- d. Salah satu pihak tidak memenuhi kewajibannya sesuai dengan yang dituangkan di dalam perjanjian dan kelalaian tersebut telah diperingatkan oleh salah satu secara tertulis sebanyak 3 (tiga) kali berturut-turut, pihak yang dirugikan berhak mengakhiri perjanjian ini secara sepihak dengan memberikan pemberitahuan tertulis.

- a. Written agreement made to terminate the agreement;
- b. The lease period has expired;
- c. Customers terminate the agreement before the lease period expire;
- d. Either party does not fulfill its obligations in accordance with the agreement and such negligence has been notified by either party in written for 3 (three) consecutive times, the injured party is entitled to terminate this agreement unilaterally by submitting a written notice.

**40. KONTRAK REASURANSI**

**40. REINSURANCE CONTRACT**

**PT Malacca Trust Wuwungan Insurance Tbk  
(MTWI)**

**PT Malacca Trust Wuwungan Insurance Tbk  
(MTWI)**

Dalam rangka manajemen risiko atas pertanggungansian asuransi yang bernilai besar dan mempunyai risiko khusus, MTWI, Entitas Anak, yang bergerak dalam bidang asuransi mengadakan kontrak reasuransi baik yang bersifat proporsional maupun non-proporsional dengan beberapa perusahaan asuransi dan reasuransi.

In relation to the risk management of large amounts of insurance coverage and special risks, MTWI, Subsidiary, which engages in insurance activities entered into proportional and non-proportional reinsurance contracts with several insurance and reinsurance companies.

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**40. KONTRAK REASURANSI (Lanjutan)**

**40. REINSURANCE CONTRACT (Continued)**

**PT Malacca Trust Wuwungan Insurance Tbk  
(MTWI)**

**PT Malacca Trust Wuwungan Insurance Tbk  
(MTWI)**

Program reasuransi untuk tahun 2023 adalah sebagai berikut:

Reinsurance programs in 2023 are as follows:

a. Program Reasuransi Proporsional *Treaty*

a. *Proportional Treaty Reinsurance Program*

Jenis tertanggung	2023			Type of coverage
	Retensi sendiri/ <i>Own retention</i>	Reasuransi/ <i>Reinsurance</i>	Total/ <i>Amount</i>	
<b>Program Treaty untuk setiap kerugian dan setiap resiko/<i>Treaty program for each loss and risk</i></b>				
<b>Surplus</b>				<b>Surplus</b>
<u>Rupiah Indonesia</u>				<u>Indonesia Rupiah</u>
Kebakaran	10.000.000.000	240.000.000.000	250.000.000.000	Fire
Rekayasa	10.000.000.000	90.000.000.000	100.000.000.000	Engineering
Pengangkutan	4.000.000.000	40.000.000.000	44.000.000.000	Cargo
Kecelakaan diri	4.000.000.000	40.000.000.000	44.000.000.000	Personal accident
Kendaraan bermotor	500.000.000	10.000.000.000	10.500.000.000	Motor vehicle
<b>Quota share</b>				<b>Quota share</b>
<u>Rupiah Indonesia</u>				<u>Indonesian Rupiah</u>
Kebakaran	2.000.000.000	8.000.000.000	10.000.000.000	Fire
Rekayasa	2.000.000.000	8.000.000.000	10.000.000.000	Engineering
Pengangkutan	8.000.000.000	2.000.000.000	10.000.000.000	Cargo
Kecelakaan diri	2.000.000.000	2.000.000.000	4.000.000.000	Personal accident

b. Program Reasuransi Non-proporsional - *Excess of Loss*

b. *Non-proportional Reinsurance Program - Excess of Loss*

Jenis tertanggung	2023			Type of coverage
	Retensi sendiri/ <i>Own retention</i>	Reasuransi/ <i>Reinsurance</i>	Total/ <i>Amount</i>	
<b>Program Treaty untuk setiap kerugian dan setiap resiko/<i>Treaty program for each loss and risk</i></b>				
<u>Rupiah Indonesia</u>				<u>Indonesian Rupiah</u>
Kebakaran	2.000.000.000	98.000.000.000	100.000.000.000	Fire
Pengangkutan	2.000.000.000	98.000.000.000	100.000.000.000	Cargo
Kecelakaan diri	2.000.000.000	98.000.000.000	100.000.000.000	Personal accident
Rekayasa	2.000.000.000	98.000.000.000	100.000.000.000	Engineering

Risiko-risiko yang tidak termasuk dalam kontrak reasuransi di atas ditawarkan secara fakultatif kepada perusahaan reasuransi.

The risks which are not included in reinsurance contracts above are offered facultatively to reinsurance companies.

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**41. SEGMENT OPERASI**

Informasi yang dilaporkan kepada manajemen untuk tujuan alokasi sumber daya dan penilaian kinerja segmen difokuskan pada jenis produk atau jasa yang diberikan atau disediakan. Segmen yang dilaporkan Grup merupakan kegiatan sebagai berikut:

- Manajemen investasi
- Pembiayaan (dihentikan)
- Jasa transportasi
- Asuransi umum
- Perantara perdagangan efek dan penjaminan emisi efek

**Pendapatan dan Hasil Segmen**

Berikut ini merupakan analisa pendapatan dan hasil segmen Grup berdasarkan segmen dilaporkan:

**41. OPERATING SEGMENTS**

Information reported to management for the purpose of resources allocation and assessment of segment performance focuses on type of products or services delivered or provided. Group's reportable segments are engaged in the following activities:

- Investment management
- Financing (discontinued)
- Transportation service
- General insurance
- Brokerage and underwriting

**Segment Revenue and Result**

The following is an analysis of the Group's revenue and results by reportable segments:

	Pendapatan Segmen/ Segmen Revenue		
	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)	31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)	
Manajemen investasi	96.987.061.470	111.312.119.852	Investment management
Jasa transportasi		113.991.715.035	Transportation service
Asuransi umum	33.836.478.538	18.410.237.242	General insurance
Perantara perdagangan efek dan penjaminan emisi	27.739.434	24.751.731	Brokerage and underwriting
Lainnya	128.048.948.127	(7.367.673.460)	Others
<b>Total</b>	<b>258.900.227.569</b>	<b>236.371.150.400</b>	<b>Total</b>

	Laba (Rugi) Sebelum Pajak Segmen/ Segment Profit (Loss) Before Income Tax		
	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)	31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)	
Manajemen investasi	21.627.560.606	29.674.833.890	Investment management
Jasa transportasi	20.574.592.660	20.462.784.833	Transportation service
Asuransi umum	18.333.346.603	8.058.770.441	General insurance
Perantara perdagangan efek dan penjaminan emisi	(31.383.224)	(82.953.933)	Brokerage and underwriting
Lainnya	(6.573.604.373)	(11.856.648.741)	Others
<b>Total</b>	<b>53.930.512.273</b>	<b>46.256.786.490</b>	<b>Total</b>



The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**41. SEGMENT OPERASI (Lanjutan)**

**41. OPERATING SEGMENTS (Continued)**

**Pendapatan dan Hasil Segmen (Lanjutan)**

**Segment Revenue and Result (Continued)**

	<b>Laba (Rugi) Segmen/ Segment Profit (Loss) After Tax</b>		
	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Maret/ March 31, 2023 (Tidak Diaudit/ Unaudited)</b>	
Manajemen investasi	16.407.775.215	22.652.908.363	<i>Investment management</i>
Jasa transportasi	15.074.457.256	14.382.405.178	<i>Transportation service</i>
Asuransi umum	18.333.346.603	6.697.325.375	<i>General insurance</i>
Perantara perdagangan efek dan penjaminan emisi	(31.383.224)	(82.953.933)	<i>Brokerage and underwriting</i>
Lainnya	(6.573.604.373)	(11.856.648.741)	<i>Others</i>
<b>Total</b>	<b>43.210.591.478</b>	<b>31.793.036.242</b>	<b>Total</b>

Pendapatan segmen yang dilaporkan di atas merupakan pendapatan yang dihasilkan dari pihak ketiga. Tidak terdapat pendapatan antar segmen.

*Segment revenue reported above represents revenue generated from third parties. There were no inter-segment sales.*

Laba segmen merupakan laba yang diperoleh setiap segmen tanpa mengalokasikan penghasilan (beban) lainlain dan beban pajak. Hal ini merupakan pengukuran yang dilaporkan kepada manajemen sebagai pengambil keputusan operasional untuk tujuan alokasi sumber daya dan penilaian kinerja segmen.

*Segment profit represents the profit earned by each segment without allocation of other income (expense) and tax expense. This is the measure reported to the management as the operating decision maker for the purposes of resource allocation and assessment of segment performance.*

**Aset dan Liabilitas Segmen**

**Segment Assets and Liabilities**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
<u>Aset Segmen</u>			<u>Segment Assets</u>
Manajemen investasi	178.038.387.754	224.566.159.332	<i>Investment management</i>
Jasa transportasi	1.601.121.017.075	1.528.536.933.453	<i>Transportation service</i>
Asuransi umum	1.814.881.853.715	1.627.392.898.121	<i>General insurance</i>
Perantara perdagangan dan penjaminan emisi efek	3.707.517.509	3.737.865.493	<i>Brokerage and underwriting</i>
Lainnya	2.253.368.637.101	1.990.730.121.441	<i>Others</i>
<b>Total</b>	<b>5.851.117.413.154</b>	<b>5.374.963.977.840</b>	<b>Total</b>
Eliminasi	(1.408.596.056.486)	(1.217.188.630.814)	<i>Elimination</i>
<b>Konsolidasian</b>	<b>4.442.521.356.668</b>	<b>4.157.775.347.026</b>	<b>Consolidated</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**41. SEGMENT OPERASI (Lanjutan)**

**Aset dan Liabilitas Segmen (Lanjutan)**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
<u>Liabilitas Segmen</u>			<u>Segment Assets</u>
Manajemen investasi	65.910.914.323	68.846.461.116	Investment management
Jasa transportasi	1.084.617.279.310	1.027.567.191.080	Transportation service
Asuransi umum	1.515.865.149.712	1.346.709.540.655	General insurance
Perantara perdagangan dan penjaminan emisi efek	92.682.162	91.646.922	Brokerage and underwriting
Lainnya	83.443.238.024	70.411.494.133	Others
Total	<b>2.749.929.263.531</b>	<b>2.513.626.333.906</b>	Total
Eliminasi	-	(1.844.375.300)	Elimination
<b>Konsolidasian</b>	<b>2.749.929.263.531</b>	<b>2.511.781.958.606</b>	<b>Consolidated</b>

Untuk tujuan pengawasan kinerja segmen dan pengalokasian sumber daya di antara segmen, seluruh aset dan liabilitas dialokasikan ke segmen dilaporkan.

Grup mempertimbangkan untuk tidak mengajukan pendapatan per pelanggan eksternal per lokasi operasi dan informasi terkait aset per lokasi aset karena Grup hanya beroperasi di Indonesia.

**41. OPERATING SEGMENTS (Continued)**

**Segment Assets and Liabilities (Continued)**

For the purpose of monitoring segment performance and allocating resources between segments, all assets and liabilities are allocated to reportable segments.

The Group considered not presenting the revenue from external customers by location of operation and information by location of operations and its assets by location, since the Group only operates in Indonesia.

**42. INSTRUMEN KEUANGAN**

Tabel di bawah ini adalah perbandingan nilai tercatat dan nilai wajar dari instrumen keuangan Grup yang dicatat di laporan keuangan konsolidasian.

**42. FINANCIAL INSTRUMENTS**

The table below is a comparison by class of the carrying amounts and fair value of the Group's financial instruments that are carried in the consolidated financial statements.

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**42. INSTRUMEN KEUANGAN (Lanjutan)**

**42. FINANCIAL INSTRUMENTS (Continued)**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>		
	<b>Nilai Tercatat/ Carrying Amount</b>	<b>Nilai Wajar/ Fair Value</b>	
<b>ASET KEUANGAN</b>			<b>FINANCIAL ASSETS</b>
<b>Aset keuangan diukur pada biaya perolehan amortisasi:</b>			<b>Financial assets at amortized cost:</b>
Kas dan setara kas	280.456.058.715	280.456.058.715	Cash and cash equivalents
Portofolio efek			Marketable securities
Pihak ketiga	702.211.195.950	702.211.195.950	Third parties
Piutang sewa operasi			Operating lease receivables
Pihak ketiga - neto	51.628.487.686	51.628.487.686	Third parties - net
Piutang nasabah			Receivables from customers
Pihak ketiga	8.573.741.484	8.573.741.484	Third parties
Pihak berelasi	26.101.769.926	26.101.769.926	Related parties
Piutang premi - neto	323.339.117.725	323.339.117.725	Premiums receivables - net
Piutang reasuransi	67.665.715.843	67.665.715.843	Due from reinsurance
Piutang lain-lain - pihak ketiga	18.200.076.331	18.200.076.331	Other receivables third parties
Pendapatan yang belum ditagih	1.618.497.439	1.618.497.439	Unbilled revenues
Aset lain-lain	44.211.634.262	44.211.634.262	Other assets
<b>Aset keuangan yang diukur pada nilai wajar melalui laba rugi:</b>			<b>Financial assets at fair value through profit or loss:</b>
Portofolio efek			Marketable securities
Pihak berelasi	221.461.421.761	221.461.421.761	Related parties
<b>Aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain:</b>			<b>Financial assets at fair value through other comprehensive income:</b>
Penyertaan saham	2.163.100.000	2.163.100.000	Investment in shares
<b>Total aset keuangan</b>	<b>1.747.630.817.122</b>	<b>1.747.630.817.122</b>	<b>Total financial assets</b>
<b>LIABILITAS KEUANGAN</b>			<b>FINANCIAL LIABILITIES</b>
<b>Liabilitas keuangan yang dicatat berdasarkan biaya perolehan diamortisasi:</b>			<b>Financial liabilities measured at amortized cost:</b>
Utang bank	549.473.621.664	549.473.621.664	Bank loans
Utang nasabah	30.040.175.069	30.040.175.069	Payables to customers
Utang klaim			Claims payables
Pihak ketiga	31.141.393.605	31.141.393.605	Third parties
Utang reasuransi	280.380.110.960	280.380.110.960	Due to reinsurance
Utang koasuransi	8.142.475.397	8.142.475.397	Due to coinsurance
Utang komisi	46.312.665.233	46.312.665.233	Commissions payables
Utang lain-lain			Other payables
Pihak ketiga	71.042.542.521	71.042.542.521	Third parties
Beban akrual			Accrued expenses
Pihak ketiga	12.325.044.090	12.325.044.090	Third parties
Liabilitas sewa	471.324.359.871	471.324.359.871	Lease liabilities
<b>Total liabilitas keuangan</b>	<b>1.500.182.388.410</b>	<b>1.500.182.388.410</b>	<b>Total financial liabilities</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**42. INSTRUMEN KEUANGAN (Lanjutan)**

**42. FINANCIAL INSTRUMENTS (Continued)**

	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>		
	<b>Nilai Tercatat/ Carrying Amount</b>	<b>Nilai Wajar/ Fair Value</b>	
<b>ASET KEUANGAN</b>			<b>FINANCIAL ASSETS</b>
<b>Aset keuangan diukur pada biaya perolehan amortisasi:</b>			<b>Financial assets at amortized cost:</b>
Kas dan setara kas	361.428.478.152	361.428.478.152	Cash and cash equivalents
Portofolio efek			Marketable securities
Pihak ketiga	759.310.048.208	759.310.048.208	Third parties
Piutang sewa operasi			Operating lease receivables
Pihak ketiga - neto	31.398.231.762	31.398.231.762	Third parties - net
Piutang nasabah			Receivables from customers
Pihak ketiga	8.709.939.343	8.709.939.343	Third parties
Pihak berelasi	27.831.686.930	27.831.686.930	Related parties
Piutang premi - neto	338.037.348.148	338.037.348.148	Premiums receivables - net
Piutang reasuransi	100.091.820.676	100.091.820.676	Due from reinsurance
Piutang lain-lain - pihak ketiga	15.304.817.853	15.304.817.853	Other receivables third parties
Pendapatan yang belum ditagih	13.102.843.847	13.102.843.847	Unbilled revenues
Aset lain-lain	2.309.214.635	2.309.214.635	Other assets
<b>Aset keuangan yang diukur pada nilai wajar melalui laba rugi:</b>			<b>Financial assets at fair value through profit or loss:</b>
Portofolio efek			Marketable securities
Pihak berelasi	160.854.429.010	160.854.429.010	Related parties
<b>Aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain:</b>			<b>Financial assets at fair value through other comprehensive income:</b>
Penyertaan saham	2.163.100.000	2.163.100.000	Investment in shares
<b>Total aset keuangan</b>	<b>1.818.378.858.564</b>	<b>1.818.378.858.564</b>	<b>Total financial assets</b>
<b>LIABILITAS KEUANGAN</b>			<b>FINANCIAL LIABILITIES</b>
<b>Liabilitas keuangan yang dicatat berdasarkan biaya perolehan diamortisasi:</b>			<b>Financial liabilities measured at amortized cost:</b>
Utang bank	503.828.623.170	503.828.623.170	Bank loans
Utang nasabah	21.617.797.563	21.617.797.563	Payables to customers
Utang klaim			Claims payables
Pihak ketiga	68.667.534.884	68.667.534.884	Third parties
Utang reasuransi	297.468.174.885	297.468.174.885	Due to reinsurance
Utang koasuransi	6.051.199.999	6.051.199.999	Due to coinsurance
Utang komisi	52.812.146.360	52.812.146.360	Commissions payables
Utang lain-lain			Other payables
Pihak ketiga	62.381.836.346	62.381.836.346	Third parties
Beban akrual			Accrued expenses
Pihak ketiga	20.831.560.224	20.831.560.224	Third parties
Liabilitas sewa	493.239.361.586	493.239.361.586	Lease liabilities
<b>Total liabilitas keuangan</b>	<b>1.033.658.873.431</b>	<b>1.033.658.873.431</b>	<b>Total financial liabilities</b>

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**42. INSTRUMEN KEUANGAN (Lanjutan)**

Berikut metode dan asumsi yang digunakan untuk estimasi nilai wajar:

- Untuk kas dan setara kas, deposito berjangka, piutang sewa operasi pihak ketiga -, piutang nasabah - pihak ketiga dan pihak berelasi, piutang premi - neto, piutang reasuransi, piutang lain-lain - pihak ketiga, pendapatan yang belum ditagih, utang usaha jasa transportasi, utang nasabah, utang klaim - pihak ketiga, utang reasuransi, utang koasuransi, utang komisi, utang lain-lain - pihak ketiga dan beban akrual - pihak ketiga, nilai tercatat aset dan liabilitas telah mendekati estimasi nilai wajarnya karena jatuh tempo dalam jangka pendek.
- Untuk aset lain-lain, nilai wajarnya dicatat secara historis karena nilai wajarnya tidak dapat diukur secara handal dan tidak praktis untuk mengestimasi nilai wajar dari aset tersebut karena tidak ada jangka waktu penerimaan yang pasti.
- Untuk portofolio efek dicatat sebesar nilai wajar mengacu pada harga kuotasi yang dipublikasikan pada pasar aktif.
- Penyertaan dalam saham biasa yang tidak memiliki kuotasi pasar dengan kepemilikan saham di bawah 20% dicatat pada biaya perolehan karena nilai wajarnya tidak dapat diukur secara handal.
- Untuk utang bank dan pinjaman pihak ketiga nilai wajar mendekati nilai tercatat karena tingkat suku bunganya dinilai ulang secara berkala.

**42. FINANCIAL INSTRUMENTS (Continued)**

The following methods and assumptions are used to estimate the fair value:

- The carrying amount of cash and cash equivalents, time deposits, operating lease receivables - third parties -, receivables from customers - third parties and related parties, premium receivables - net, due from reinsurance, other receivables - third parties, unbilled revenues, trade payables transportation, and guarantee institution, claims payables - third parties, due to reinsurance, due to coinsurance, commissions payables, other payables - third parties and accrued expenses - third parties, approximate their estimated fair market values due to the short-term nature of the transaction.
- The value of other assets is normally recorded historically because the fair value cannot be reliably measured and it is not practical to estimate the values of the assets because there is no definite acceptance period.
- Marketable securities are carried at fair value using the quoted prices published in the active market.
- Investment in other unquoted ordinary shares representing equity ownership interest of below 20% are carried at cost as their fair values can not be reliably measured.
- The value of bank loans and third party loan normally recorded approximately their carrying values largely due to their interest rates are frequently repriced.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**42. INSTRUMEN KEUANGAN (Lanjutan)**

Berikut metode dan asumsi yang digunakan untuk estimasi nilai wajar: (Lanjutan)

- Nilai wajar dari efek utang yang diterbitkan ditentukan dengan mendiskontokan arus kas masa datang yang disesuaikan untuk mencerminkan risiko kredit Grup menggunakan suku bunga pasar.
- Liabilitas sewa diukur sebesar nilai kini dari pembayaran kontraktual lessor selama masa sewa, dengan tingkat diskonto yang ditentukan dengan mengacu pada tarif implisit dalam sewa kecuali hal ini tidak dapat segera ditentukan, dalam hal ini, bunga pinjaman inkremental Grup saat dimulainya sewa digunakan.

Hirarki pengukuran nilai wajar atas aset dan liabilitas Perusahaan

Tabel berikut ini merangkum nilai wajar aset dan liabilitas, yang dianalisis nilai wajarnya berdasarkan pada:

- Pengukuran nilai wajar level 1 adalah yang berasal dari harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik; yang dapat diakses entitas pada tanggal pengukuran;
- Pengukuran nilai wajar level 2 adalah yang berasal dari input selain harga kuotasian yang termasuk dalam Level 1 yang dapat diobservasi untuk aset atau liabilitas, baik secara langsung (misalnya harga) atau secara tidak langsung (misalnya deviasi dari harga); dan
- Pengukuran nilai wajar level 3 adalah yang berasal dari teknik penilaian yang mencakup input untuk aset atau liabilitas yang bukan berdasarkan data pasar yang dapat diobservasi (input yang tidak dapat diobservasi).

**42. FINANCIAL INSTRUMENTS (Continued)**

The following methods and assumptions are used to estimate the fair value: (Continued)

- Fair value of debt securities issued are determined based on discounted future cash flows adjusted to reflect the Group's credit risk using market rates.
- Lease liabilities are measured at the present value of the contractual payments due to the lessor over the lease term, with the discount rate determined by reference to the rate implicit in the lease unless this is not readily determinable, in which case, the Group's incremental borrowing rate on commencement of the lease is used.

Fair value measurement hierarchy of the Company's assets and liabilities

The following tables summarize the fair values of the assets and liabilities, analyzed among those whose fair value is based on:

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**42. INSTRUMEN KEUANGAN (Lanjutan)**

Tidak terdapat transfer pengukuran nilai wajar antara tingkat 1 dan 2 dan tidak terdapat transfer pengukuran nilai wajar ke dalam dan keluar tingkat 3.

Tabel berikut menyajikan aset Grup yang diukur sebesar nilai wajar pada 31 Maret 2024 dan 31 Desember 2023:

**42. FINANCIAL INSTRUMENTS (Continued)**

There were no transfers between level 1 and 2 fair value measurements and no transfers into and out of level 3 fair value measurement.

The following table presents the Group's financial assets that are measured at fair value as at March 31, 2024 and December 31, 2023

	<u>31 Maret 2024</u>	<u>Tingkat 1/ Level 1</u>	<u>Tingkat 2/ Level 2</u>	<u>Tingkat 3/ Level 3</u>
Aset keuangan yang diukur pada nilai wajar melalui laba rugi/ <i>Financial assets at fair value through profit or loss</i>	221.461.421.761	221.461.421.761	-	-
Aset keuangan diukur pada biaya perolehan amortisasi/ <i>Financial assets at amortized cost</i>	568.056.561.822	568.056.561.822	-	-
Aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain/ <i>Financial assets at fair value through other comprehensive income</i>	134.154.634.128	134.154.634.128	-	-
Penyertaan saham/ <i>Investment in shares</i>	2.163.100.000	-	-	2.163.100.000
<b>Total/Total</b>	<b><u>925.835.717.711</u></b>	<b><u>923.672.617.711</u></b>	<b><u>-</u></b>	<b><u>2.163.100.000</u></b>
	<u>31 Desember 2023</u>	<u>Tingkat 1/ Level 1</u>	<u>Tingkat 2/ Level 2</u>	<u>Tingkat 3/ Level 3</u>
Aset keuangan yang diukur pada nilai wajar melalui laba rugi/ <i>Financial assets at fair value through profit or loss</i>	251.612.549.551	251.612.549.551	-	-
Aset keuangan diukur pada biaya perolehan amortisasi/ <i>Financial assets at amortized cost</i>	308.334.140.499	308.334.140.499	-	-
Aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain/ <i>Financial assets at fair value through other comprehensive income</i>	360.217.787.168	360.217.787.168	-	-
Penyertaan saham/ <i>Investment in shares</i>	2.163.100.000	-	-	2.163.100.000
<b>Total/Total</b>	<b><u>922.327.577.218</u></b>	<b><u>920.164.477.218</u></b>	<b><u>-</u></b>	<b><u>2.163.100.000</u></b>

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**42. INSTRUMEN KEUANGAN (Lanjutan)**

Nilai wajar instrumen keuangan yang diperdagangkan di pasar aktif adalah berdasarkan kuotasi harga pasar pada tanggal laporan posisi keuangan konsolidasian. Pasar dianggap aktif apabila kuotasi harga tersedia sewaktu-waktu dan dapat diperoleh secara rutin dari bursa, pedagang efek, perantara efek, kelompok industri atau badan penyedia jasa penentuan harga, atau badan pengatur, dan harga tersebut mencerminkan transaksi pasar yang aktual dan rutin dalam suatu transaksi yang wajar. 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 tingkat 1. Instrumen yang termasuk dalam hirarki tingkat 1 terdiri dari investasi dalam saham dan reksa dana yang ditetapkan untuk diukur pada nilai wajar pada laba rugi dan efek utang di BEI dan diklasifikasikan sebagai surat berharga tersedia untuk dijual.

Teknik penilaian spesifik yang digunakan untuk melakukan penilaian pada instrumen keuangan, antara lain:

- Kuotasi harga pasar atau kuotasi harga penjual untuk instrumen sejenis;
- Teknik-teknik lainnya, seperti analisa arus kas diskontoan, yang digunakan untuk menentukan nilai wajar instrumen keuangan lainnya.

Metode dan asumsi berikut ini digunakan oleh Grup untuk melakukan estimasi atas nilai wajar setiap kelompok instrumen keuangan:

- a. Aset dan Liabilitas Keuangan dengan Periode 12 Bulan atau Kurang

Sehubungan dengan sifat transaksi jangka pendek pada akun-akun di atas, nilai tercatat aset dan liabilitas keuangan mendekati estimasi nilai wajarnya.

**42. FINANCIAL INSTRUMENTS (Continued)**

The fair value of financial instruments traded in active markets is based on quoted market prices at the consolidated statement of financial position date. A market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, or broker, pricing service industry group or agency, or regulatory agency, and those prices represent actual and regularly occurring market transaction on an arm's length basis. The quoted market price used for financial assets held by the Group is the current bid price. These instruments are included in level 1 consist of investment in equity securities and mutual fund which is set to be measured at fair value on the profit and loss and debt securities. Instruments included in level 1 comprise primarily IDX equity investments classified as trading securities or available-for-sale.

Specific valuation techniques used to value financial instruments include:

- Quoted market prices or dealer quotes for similar instruments;
- Other techniques, such as discounted cash flow analysis, are used to determine fair value for the remaining financial instruments.

The following methods and assumptions were used by the Group to estimate the fair value of each class of financial instrument:

- a. Financial Assets and Liabilities with Terms of 12 Months or Less

Due to the short-term nature of the transactions of the accounts above, the carrying amounts of these financial assets and liabilities approximate the estimated fair market values.



**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**42. INSTRUMEN KEUANGAN (Lanjutan)**

- b. Aset Keuangan yang tidak memiliki Kuotasi Harga di Pasar yang Aktif

Investasi yang tidak memiliki kuotasi harga di pasar yang aktif terdiri dari penyertaan saham pada PT Bursa Efek Indonesia dan penyertaan pada Konsorsium Asuransi Risiko Khusus, PT Asuransi Maipark Indonesia, dan Sertifikat Dewan Asuransi Indonesia, dengan persentase kepemilikan dibawah 20% dan nilai wajarnya tidak dapat ditentukan dengan andal, maka dicatat pada harga perolehan.

Mengingat bahwa penerapan praktik manajemen risiko yang baik dapat mendukung kinerja dari Grup, maka manajemen risiko selalu menjadi elemen pendukung penting bagi Grup dalam menjalankan roda bisnisnya. Sasaran dan tujuan utama dari diterapkannya praktik manajemen risiko di Grup adalah untuk menjaga dan melindungi Grup melalui pengelolaan risiko kerugian yang mungkin timbul dari berbagai aktivitasnya serta menjaga tingkat risiko agar sesuai dengan arahan yang sudah ditetapkan oleh Grup.

Strategi untuk mendukung sasaran dan tujuan dari manajemen risiko diwujudkan dengan pembentukan dan pengembangan budaya risiko yang kuat, penerapan praktik Tata Kelola Perusahaan yang Baik, pelestarian nilai-nilai kepatuhan terhadap regulasi, infrastruktur yang memadai, serta proses kerja yang terstruktur dan sehat. Budaya risiko yang kuat ini diciptakan dengan membangun kesadaran risiko yang kuat dimulai dari Dewan Komisaris, Direksi sampai kepada seluruh karyawan Grup.

**42. FINANCIAL INSTRUMENTS (Continued)**

- b. *Financial Asset Not Quoted in Active Market*

*Unquoted investment in shares of stock consist of investment in PT Bursa Efek Indonesia and Konsorsium Asuransi Risiko Khusus, PT Asuransi Maipark Indonesia, and Sertifikat Dewan Asuransi Indonesia, with percentage of ownership less than 20% and the fair value cannot be reliably measured, therefore, they are carried at cost.*

*Considering that good risk management practices implementation could better support the performance of Group, hence the risk management would always be an important supporting element for the Group in running its business wheel. The target and main purpose of the implementation of risk management practices in the Group is to maintain and protect the Group through managing the risk of losses, which might arise from its various activities as well as maintaining risk level in order to match with the direction already established by the Group.*

*Strategies to support the goals and objectives of risk management is actualized through the formation and development of a strong risk culture, the implementation of Good Corporate Governance practices, preserving the values of compliance with regulations, adequate infrastructure, as well as structured and healthy working processes. This strong risk culture is created by building a strong awareness of risk starting from the Boards of Commissioners and Directors to the entire employees of the Group.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**42. INSTRUMEN KEUANGAN (Lanjutan)**

Tata Kelola Perusahaan yang Baik disosialisasikan dan dikembangkan secara menyeluruh pada semua komponen dan aktivitas Grup serta dilaksanakan dengan tanpa kompromi, nilai-nilai kepatuhan terhadap peraturan yang ada dan berlaku harus dibudayakan dan melekat pada semua karyawan Grup yang dipimpin oleh jajaran Manajemen Grup, infrastruktur risiko dibangun melalui tersedianya kebijakan dan proses yang tepat dan sesuai dengan kondisi terkini, pengembangan sistem dan database risiko yang berkelanjutan, serta teknik dan metodologi pengelolaan yang modern.

Membangun proses dan kemampuan risiko yang sehat dan kuat adalah sebuah pengkajian yang berkesinambungan terhadap tujuan penanganan risiko serta berbagai aktivitas yang menyangkut penanganan risiko seperti identifikasi pengukuran pemantauan dan pengendalian risiko.

**43. MANAJEMEN RISIKO KEUANGAN**

Grup memiliki eksposur terhadap risiko-risiko atas instrumen keuangan seperti: risiko asuransi, risiko kredit, risiko pasar (seperti risiko harga efek ekuitas, risiko suku bunga dan risiko nilai tukar), dan risiko likuiditas.

Fungsi manajemen risiko juga berkewajiban untuk menjaga arahan risiko yang dapat diterima dan disetujui oleh Dewan Komisaris dan Direksi dengan tetap berpedoman dan mampu menyesuaikan diri dengan perkembangan usaha.

Sebagai Grup yang bergerak di bidang manajemen investasi, perantara efek, penjamin efek dan asuransi, Manajemen Grup memiliki komitmen penuh untuk menerapkan manajemen risiko secara komprehensif yang secara esensi mencakup kecukupan kebijakan, prosedur dan metodologi pengelolaan risiko sehingga kegiatan usaha Grup tetap dapat terarah dan terkendali pada batasan risiko yang dapat diterima, serta tetap menguntungkan Grup.

**42. FINANCIAL INSTRUMENTS (Continued)**

*Good Corporate Governance is socialized and developed thoroughly in all components and activities within the Group and being implemented without compromise, the values of compliance to the existing and prevailing regulations should be cultivated and embedded into all employees of the Group led by the management ranks of Group, risk infrastructure built through the availability of appropriate policies and processes and in line with current conditions continuous development of systems and risk database, as well as modern management techniques and methodologies.*

*Building strong and healthy processes as well as risk capabilities is a continuous assessment on objectives of risks handling as well as various activities involving risks handling such as identification measurement monitor and risk control.*

**43. FINANCIAL RISK MANAGEMENT**

*The Group has exposures to the following risks from financial instruments, such as: insurance risk, credit risk, market risk (i.e equity security price risk, interest rate risk and foreign currency risk), and liquidity risk.*

*Risk management's function is also to hold the duty of maintaining the direction of risk that is acceptable and approved by the Boards of Commissioners and Directors so that it would remain guided and capable of adapting with business development.*

*As the Group that engaged in investment management, brokerage, underwriting and insurance, the Group's Management has full commitment to implement risk management comprehensively, which essentially covers the adequacy of policies, procedures and risk management methodology, hence the Group's business activities could remain directed and controlled in an acceptable risk limit, at the same time still profitable.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN  
(Lanjutan)**

**Risiko Asuransi**

MTWI, Entitas Anak, bergerak dalam bidang asuransi memiliki risiko asuransi.

- a. Tujuan dan kebijakan manajemen risiko untuk mengurangi risiko asuransi

Strategi underwriting

Strategi underwriting MTWI, Entitas Anak, adalah untuk mencari keberagaman untuk memastikan portofolio yang seimbang. Setiap tahun, departemen underwriting mempersiapkan rencana bisnis yang menetapkan kelas bisnis dan sektor industri di mana MTWI, Entitas Anak, siap untuk menanggung.

Strategi ini mengalir ke underwriter individu melalui rincian otoritas underwriting yang menetapkan batas bahwa setiap underwriter dapat membuat berdasarkan batas, ukuran, kelas bisnis dan industri untuk memastikan pemilihan risiko yang tepat dalam portofolio bisnis yang akan ditanggung.

Untuk kontrak asuransi umum yang umumnya memiliki jangka waktu satu tahun, departemen underwriting memiliki hak untuk menolak pembaharuan atau perubahan syarat dan ketentuan kontrak pada pembaharuan.

Strategi reasuransi

MTWI, Entitas Anak, mereasuransikan sebagian risiko yang ditanggung untuk mengendalikan eksposur dari kerugian dan melindungi sumber daya modal. MTWI, Entitas Anak, membeli kombinasi perjanjian nonproporsional untuk mengurangi eksposur bersih untuk setiap peristiwa tunggal. Selain itu, underwriter diperbolehkan untuk membeli reasuransi fakultatif pada kondisi-kondisi tertentu. Semua pembelian reasuransi fakultatif tunduk pada pra-persetujuan dan total pengeluaran reasuransi fakultatif selalu dimonitor.

**43. FINANCIAL RISK MANAGEMENT (Continued)**

**Insurance Risk**

MTWI, Subsidiary, engages in insurance activities, therefore exposed to insurance risk.

- a. Risk management objectives and policies for mitigating insurance risk

Underwriting strategy

The underwriting strategy of MTWI, Subsidiary, is to seek diversity to ensure a balanced portfolio. The underwriting department prepares business plans every year that establishes the classes of business and industry sectors in which MTWI, Subsidiary, is prepared to underwrite.

The strategy is cascaded to individual underwriters through detailed underwriting authorities that set out the limit that any one underwriter can write by line, size, class of business and industry in order to ensure appropriate risk selection within the portfolio of business to be underwritten.

For general insurance contracts that are annual in nature, the underwriting department has the right to refuse renewal or change the terms and conditions of the contracts at renewal.

Reinsurance strategy

MTWI, Subsidiary, reinsures a portion of the risks it underwrites in order to control its exposures to losses and protect its capital resources. MTWI, Subsidiary, purchases a combination of nonproportionate treaties to reduce its net exposure for any single event. In addition, underwriters are allowed to purchase facultative reinsurance in certain specific circumstances. All purchases of facultative reinsurance are subject to pre-approval and the total expenditure of facultative reinsurance is being closely monitored.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN**  
(Lanjutan)

**Risiko Asuransi** (Lanjutan)

b. Syarat dan kondisi kontrak reasuransi

Fitur produk

MTWI, Entitas Anak, memiliki berbagai kebijakan asuransi umum mengasuransikan berbagai risiko dari kelas bisnis pengangkutan, properti, kendaraan, rangka kapal, kesehatan dan kecelakaan diri dan lainlain. Mayoritas klaim diselesaikan paling lama dalam waktu 3 tahun setelah kejadian.

Pengelolaan risiko

Risiko utama yang terkait dengan asuransi umum adalah risiko underwriting, risiko kompetitif dan risiko pengalaman klaim (termasuk variabel kejadian bencana alam). MTWI, Entitas Anak, juga dapat terkena risiko tindakan tidak jujur oleh pemegang polis.

Risiko underwriting adalah risiko bahwa MTWI, Entitas Anak, tidak membebankan premi yang memadai sesuai dengan risiko yang dijamin. Risiko pada kebijakan apapun akan bervariasi sesuai dengan faktor-faktor seperti lokasi, penilaian keamanan di tempat, usia properti, kendaraan dan lain-lain.

Risiko asuransi dikelola terutama melalui harga perkiraan, desain produk, seleksi risiko, strategi investasi yang tepat, penilaian dan reasuransi. Oleh karena itu MTWI, Entitas Anak, memonitor dan bereaksi terhadap perubahan dalam ekonomi umum dan lingkungan komersial dimana MTWI, Entitas Anak, beroperasi.

**43. FINANCIAL RISK MANAGEMENT** (Continued)

**Insurance Risk** (Continued)

b. Terms and conditions of insurance contracts

Product features

MTWI, Subsidiary, has a range of general insurance policies insuring a range of risks from the major classes of business cargo, properties, motor vehicles, marine hull, health, personal accident and others. The majority of claims are finalized and settled within 3 years after occurrence.

Management of risks

The key risks associated with general insurance are underwriting risk, competitive risk and claims experience risk (including the variable incidence of natural disasters). MTWI, Subsidiary, may also be exposed to risk of dishonest actions by policyholders.

Underwriting risk is the risk that MTWI, Subsidiary, does not charge adequate premiums appropriate for the different risks it insures. The risk on any policy will vary according to factors such as location, safety measures in place, age of property, vehicle, etc.

Insurance risk is managed primarily through estimated pricing, product design, risk selection, appropriate investment strategy, rating and reinsurance. MTWI, Subsidiary, therefore monitors and reacts to changes in the general economic and commercial environment in which it operates.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN  
(Lanjutan)**

**Risiko Asuransi (Lanjutan)**

c. Konsentrasi risiko asuransi

Kunci utama dari risiko asuransi yang dihadapi oleh MTWI, Entitas Anak, adalah tingkat konsentrasi risiko asuransi yang mungkin terjadi pada suatu kejadian atau serangkaian kejadian bias berdampak signifikan pada liabilitas MTWI, Entitas Anak. Konsentrasi tersebut dapat timbul dari kontrak asuransi tunggal atau melalui sejumlah kecil kontrak terkait, dan berhubungan dengan situasi di mana liabilitas yang signifikan yang mungkin muncul. Sebuah aspek penting dari konsentrasi risiko asuransi adalah bahwa hal itu mungkin timbul dari akumulasi risiko dalam sejumlah kelas individu atau kontrak tranche.

Konsentrasi risiko dapat muncul di peristiwa yang tingkat keparahannya tinggi dan frekuensi rendah, seperti bencana alam dan dalam situasi di mana underwriting memihak terhadap kelompok tertentu, seperti tren geografis atau demografis tertentu atau kelompok dari perusahaan tertentu yang memiliki pemegang saham yang sama.

Metode utama MTWI, Entitas Anak, dalam mengelola risiko ini adalah sebagai berikut:

Pertama, risiko dikelola melalui prosedur underwriting yang tepat. Underwriter tidak diizinkan untuk menanggung risiko kecuali keuntungan yang diharapkan sepadan dengan risiko yang ditanggung.

Kedua, risiko dikelola melalui penggunaan reasuransi. MTWI, Entitas Anak, membeli perlindungan excess of loss dan perjanjian treaty dengan reasuradur terkemuka yang memberikan perlindungan pada bisnis asuransi yang diterbitkan oleh MTWI, Entitas Anak, di atas retensi neto risiko tertentu. Biaya dan manfaat terkait dengan program reasuransi ditinjau secara berkala.

**43. FINANCIAL RISK MANAGEMENT (Continued)**

**Insurance Risk (Continued)**

c. Concentrations of insurance risk

A key aspect of the insurance risk faced by MTWI, Subsidiary, is the extent of concentration of insurance risk which may exist where a particular event or series of events could impact significantly upon MTWI's, Subsidiary, liabilities. Such concentrations may arise from a single insurance contract or through a small number of related contracts, and relate to circumstances where significant liabilities could arise. An important aspect of the concentration of insurance risk is that it may arise from the accumulation of risks within a number of individual classes or contracts tranche.

Concentrations of risk can arise in both high severity, low frequency events, such as natural disasters and in situations where underwriting is biased towards a particular group, such as a particular geographic or demographic trend or a particular group of companies that belong to the same shareholder

MTWI's, Subsidiary, key methods in managing these risks are as follows:

Firstly, the risk is managed through appropriate underwriting procedures. Underwriters are not permitted to underwrite risks unless the expected profits commensurate with the risks assumed.

Secondly, the risk is managed through the use of reinsurance. MTWI, Subsidiary, purchases both excess of loss covers as well as treaty arrangements with reputable reinsurers that provide protection on the insurance business written by MTWI, Subsidiary, above a certain net retention of risk. The costs and benefits associated with the reinsurance programs are being reviewed periodically.

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN** (Lanjutan)      **43. FINANCIAL RISK MANAGEMENT** (Continued)

**Risiko Asuransi** (Lanjutan)

**Insurance Risk** (Continued)

c. Konsentrasi risiko asuransi (Lanjutan)

c. Concentrations of insurance risk (Continued)

Tabel berikut ini menyajikan konsentrasi liabilitas kontrak asuransi berdasarkan jenis kontrak:

The following table presents the concentration of insurance contract liabilities by type of contract:

**31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)**

Jenis Polis	Premi Bruto/ Gross Premium	Premi Reasuransi/ Reinsurance Premium	Premi Neto/ Net Premium	Type of Policy
Kendaraan bermotor	33.118.094.285	(164.896.889)	32.953.197.396	Motor vehicles
Kecelakaan	12.678.356.185	(3.848.093.063)	8.830.263.122	Accident
Kesehatan	32.279.917.445	(26.500.136.823)	5.779.780.622	Health
Kebakaran	129.947.076.062	(114.966.404.919)	14.980.671.143	Fire
Rangka kapal	45.021.462.272	(41.933.959.313)	3.087.502.959	Marine hull
Pengangkutan	15.074.386.919	(12.979.720.116)	2.094.666.803	Cargo
Lain-lain	86.818.790.555	(81.835.121.864)	4.983.668.691	Other
<b>Total</b>	<b>354.938.083.723</b>	<b>(282.228.332.987)</b>	<b>72.709.750.736</b>	<b>Total</b>

**31 Desember/ December 31, 2023 (Diaudit/ Audited)**

Jenis Polis	Premi Bruto/ Gross Premium	Premi Reasuransi/ Reinsurance Premium	Premi Neto/ Net Premium	Type of Policy
Kendaraan bermotor	76.731.820.049	(524.234.725)	76.207.585.324	Motor vehicles
Kecelakaan	44.159.679.352	(16.617.056.280)	27.542.623.072	Accident
Kesehatan	99.383.973.231	(84.503.206.800)	14.880.766.431	Health
Kebakaran	467.294.145.038	(417.645.219.763)	49.648.925.275	Fire
Rangka kapal	87.748.656.143	(78.519.831.182)	9.228.824.961	Marine hull
Pengangkutan	52.831.153.626	(40.120.778.474)	12.710.375.152	Cargo
Lain-lain	183.817.882.639	(175.670.436.647)	8.147.445.992	Other
<b>Total</b>	<b>1.011.967.310.078</b>	<b>(813.600.763.871)</b>	<b>198.366.546.207</b>	<b>Total</b>

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN  
(Lanjutan)**

**Risiko Asuransi (Lanjutan)**

c. **Konsentrasi risiko asuransi (Lanjutan)**

Asumsi-asumsi utama

Liabilitas asuransi tersebut terdiri dari estimasi klaim dan premi yang belum merupakan pendapatan.

Asumsi utama yang mendasari estimasi klaim adalah klaim pengembangan masa depan MTWI, Entitas Anak, akan mengikuti pola yang sama dengan pengalaman klaim pengembangan masa lalu. Ini termasuk asumsi-asumsi dalam hal rata-rata biaya klaim, biaya-biaya penanganan klaim dan jumlah klaim kejadian untuk satu tahun.

Penilaian kualitatif tambahan yang digunakan untuk menilai sejauh mana tren masa lalu mungkin tidak berlaku di masa depan, misalnya: kejadian tertentu yang tidak akan berulang, perubahan faktor pasar seperti tingkah laku masyarakat dalam klaim, kondisi ekonomi dan juga faktor internal seperti bauran investasi dan prosedur penanganan klaim. Penilaian juga digunakan untuk menilai sejauh mana faktor-faktor eksternal seperti keputusan pengadilan dan peraturan pemerintah mempengaruhi estimasi.

**43. FINANCIAL RISK MANAGEMENT (Continued)**

**Insurance Risk (Continued)**

c. **Concentrations of insurance risk (Continued)**

Key assumptions

The insurance liabilities consist of estimated claims and unearned premium reserve.

The principal assumption underlying the estimated claims is that MTWI's, Subsidiary, future claim development will follow a similar pattern to past claims development experience. This includes assumptions in respect of average claim costs, claim handling costs and claim number of accidents reached in a year.

Additional qualitative judgments are used to assess the extent to which past trends may not apply in the future, for example: one-off occurrence; changes in market factors such as public attitude to claiming; economic condition; as well internal factor such as portfolio mix, policy condition and claim handling procedures. Judgments is further used to assess the extent to which external factors such as judicial decisions and government legislation affect the estimates.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN  
(Lanjutan)**

**Risiko Kredit**

Risiko kredit adalah risiko kerugian keuangan yang timbul jika counterparty Grup gagal memenuhi kewajiban kontraktualnya kepada Grup. Risiko kredit Grup terutama melekat kepada bank dan setara kas, deposito berjangka, portofolio efek, piutang sewa operasi, piutang sewa pembiayaan, piutang pembiayaan konsumen, tagihan anjak piutang, piutang dari lembaga kliring dan penjaminan, piutang nasabah, piutang premi, piutang reasuransi, piutang lain-lain, pendapatan yang belum ditagih, penyertaan saham dan aset lain-lain.

Risiko kredit merupakan risiko yang tidak bisa dihindari, namun dapat dikelola hingga pada batasan yang bisa diterima. Grup telah memiliki kebijakan dalam menghadapi risiko ini. Dimulai dari proses awal penerimaan aplikasi kredit yang selektif dan ditangani dengan prinsip kehati-hatian, yang mana aplikasi kredit akan melalui proses survey dan analisa kredit untuk kemudian disetujui oleh Komite Kredit.

Grup juga menerapkan Pedoman Penerapan Prinsip Mengenal Nasabah yang diatur oleh Peraturan Menteri Keuangan No. 45/KMK.06/2003 tanggal 30 Januari 2003 tentang Penerapan Prinsip Mengenal Nasabah bagi Lembaga Keuangan NonBank, telah diubah dengan Peraturan Menteri Keuangan No. 74/PMK.012/2006 tanggal 31 Agustus 2006 dan Keputusan Direktur Jenderal Lembaga Keuangan No. Kep-2833/LK/2003 tanggal 12 Mei 2003 tentang Pedoman Pelaksanaan Penerapan Prinsip Mengenal Nasabah pada Lembaga Keuangan NonBank.

Untuk aset keuangan lainnya seperti kas dan setara kas dan deposito berjangka, Grup meminimalkan risiko kredit dengan melakukan penempatan pada lembaga keuangan yang bereputasi.

Tabel berikut ini memberikan informasi mengenai paparan risiko kredit maksimum Grup dan kualitas kredit aset keuangan berdasarkan kelas berdasarkan proses evaluasi kreditnya:

**43. FINANCIAL RISK MANAGEMENT (Continued)**

**Credit Risk**

Credit risk is the risk of suffering financial loss, should any of the Group's counterparty fail to fulfil their contractual obligations to the Group. Credit risk is primarily attributable to its bank and cash equivalents, time deposits, marketable securities, operating lease receivables, consumer financing receivables, factoring receivables, receivables from clearing and guarantee institution, receivables from customers, premiums receivables, due from reinsurance, other receivables, unbilled revenues, investment in shares and other assets.

Credit risk is an unavoidable risk, however, could be managed to an acceptable limit. The Group already has a policy in order to deal with this risk, Starting from the beginning of the process in receiving credit applications selectively and handling them with prudence principle, whereby the credit application would go through survey and credit analysis process in order to be approved subsequently by the Credit Committee.

The Group also implemented the Manual for Implementation of Know Your Customer Principles as regulated in the Ministry of Finance Regulation No. 45/KMK.06/2003 dated January 30, 2003 regarding the Implementation of Know Your Customer Principles for NonBanking Financial Institutions, which was amended with the Ministry of Finance Regulation No. 74/PMK.012/2006 dated August 31, 2006 and the Decision of the Director General of Financial Institutions No. Kep-2833/LK/2003 dated May 12, 2003 regarding the Manual for Implementation of Know Your Customer Principles for NonBanking Financial Institutions.

For other financial assets, such as cash and cash equivalents and time deposits, the Group minimizes the credit risk by placement of funds with reputable financial institutions.

The following tables provide information regarding the maximum credit risk exposure of the Group and the credit quality of its financial assets by class based on its credit evaluation process:



The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN 43. FINANCIAL RISK MANAGEMENT (Continued)**  
(Lanjutan)

**Risiko Kredit (Lanjutan)**

**Credit Risk (Continued)**

	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)					Total/Total
	Belum Jatuh Tempo/ Not Past Due	Telah Jatuh Tempo/Past Due				
		1 - 30 Hari/ 1 - 30 Days	31 - 60 Hari/ 31 - 60 Days	61 - 90 Hari/ 61 - 90 Days	>90 hari/ >90 days	
Bank dan setara kas/ Cash in banks and cash equivalents	280.456.058.715	-	-	-	-	280.456.058.715
Portofolio efek/ Marketable securities						
Pihak ketiga/ Third parties	702.211.195.950	-	-	-	-	702.211.195.950
Pihak berelasi/ Related parties	221.461.421.761	-	-	-	-	221.461.421.761
Piutang sewa operasi/ Operating lease receivables						
Pihak ketiga - neto/ Third parties - net	35.642.492.200	1.830.491.028	4.352.932.890	5.085.936.717	4.716.634.851	51.628.487.686
Piutang nasabah/ Receivables from customers						
Pihak ketiga/ Third parties	8.573.741.484	-	-	-	-	8.573.741.484
Pihak berelasi/ Related parties	26.101.769.926	-	-	-	-	26.101.769.926
Piutang premi - neto/ Premiums receivables - net	192.586.951.334	77.467.391.994	26.509.625.566	21.957.976.465	4.817.172.366	323.339.117.725
Piutang reasuransi/ Due from reinsurance	6.506.282.257	11.382.534.497	3.718.516.063	45.180.635.954	877.747.072	67.665.715.843
Piutang lain-lain/ Other receivables	18.200.076.331	-	-	-	-	18.200.076.331
Pendapatan yang belum ditagih/ Unbilled revenues	1.618.497.439	-	-	-	-	1.618.497.439
<b>Total</b>	<b>1.493.358.487.397</b>	<b>90.680.417.519</b>	<b>34.581.074.519</b>	<b>72.224.549.136</b>	<b>10.411.554.289</b>	<b>1.701.256.082.860</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN 43. FINANCIAL RISK MANAGEMENT (Continued)**  
(Lanjutan)

**Risiko Kredit (Lanjutan)**

**Credit Risk (Continued)**

	31 Desember 2023/ December 31, 2023					
	Belum Jatuh Tempo/ Not Past Due	1 - 30 Hari/ 1 - 30 Days	Telah Jatuh Tempo/Past Due			Total/Total
			31 - 60 Hari/ 31 - 60 Days	61 - 90 Hari/ 61 - 90 Days	>90 hari/ >90 days	
Bank dan setara						
kas/Cash in banks and cash equivalents	361.428.478.152	-	-	-	-	361.428.478.152
Portofolio efek/ Marketable securities						
Pihak ketiga/ Third parties	-	-	-	-	-	-
Pihak berelasi/ Related parties	160.854.429.010	-	-	-	-	160.854.429.010
Piutang sewa operasi/ Operating lease receivables						
Pihak ketiga - neto/ Third parties - net	19.038.927.804	5.884.918.829	2.370.715.486	322.270.385	3.781.399.258	31.398.231.762
Piutang nasabah/ Receivables from customers						
Pihak ketiga/ Third parties	8.709.939.343	-	-	-	-	8.709.939.343
Pihak berelasi/ Related parties	27.831.686.930	-	-	-	-	27.831.686.930
Piutang premi - neto/ Premiums receivables - net	244.397.620.068	50.186.125.577	35.346.299.752	3.290.130.385	4.817.172.366	338.037.348.148
Piutang reasuransi/ Due from reinsurance	17.596.974.036	2.298.048.268	2.355.557.302	-	77.841.241.070	100.091.820.676
Piutang lain-lain/ Other receivables	15.304.817.853	-	-	-	-	15.304.817.853
Pendapatan yang belum ditagih/ Unbilled revenues	-	-	-	-	-	-
<b>Total</b>	<b>855.162.873.196</b>	<b>58.369.092.674</b>	<b>40.072.572.540</b>	<b>3.612.400.770</b>	<b>86.439.812.694</b>	<b>1.043.656.751.874</b>

Untuk piutang sewa operasi, piutang sewa pembiayaan - pihak ketiga, piutang nasabah, piutang premi - neto, dan piutang lain-lain, Grup telah menerapkan pendekatan yang disederhanakan dalam PSAK 71 untuk mengukur penyisihan kerugian pada ECL seumur hidup. Grup menentukan kerugian kredit ekspektasian atas pos-pos tersebut dengan menggunakan matriks provisi, yang diestimasi berdasarkan pengalaman kerugian kredit historis berdasarkan status jatuh tempo debitur, yang disesuaikan untuk mencerminkan kondisi saat ini dan estimasi kondisi ekonomi masa depan. Karenanya, profil risiko kredit dari aset tersebut disajikan berdasarkan status tunggakannya dalam matriks provisi.

For operating lease receivables, finance lease receivables - third parties, receivables from customers, premiums receivables - net, and other receivables, the Group has applied the simplified approach in PSAK 71 to measure the loss allowance at lifetime ECL. The Group determines the expected credit losses on these items by using a provision matrix, estimated based on historical credit loss experience based on the past due status of the debtors, adjusted as appropriate to reflect current conditions and estimates of future economic conditions. Accordingly, the credit risk profile of these assets is presented based on their past due status in terms of the provision matrix.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN  
(Lanjutan)**

**Risiko Pasar**

Risiko pasar merupakan risiko yang terutama disebabkan karena perubahan tingkat bunga, nilai tukar, harga komoditas dan harga modal atau pinjaman, yang dapat membawa risiko bagi Grup. Dalam perencanaan usaha Grup, risiko pasar yang memiliki dampak langsung kepada Grup adalah dalam hal pengelolaan investasi atas aset keuangan yang diukur pada nilai wajar melalui laba rugi.

Risiko Harga Efek Ekuitas

Investasi ekuitas yang terdaftar di Grup rentan terhadap risiko harga pasar yang timbul dari ketidakpastian tentang nilai masa depan dari sekuritas yang dapat dipasarkan.

Analisa sensitivitas berikut ini ditentukan berdasarkan eksposur risiko harga saham pada akhir periode pelaporan. Analisa sensitivitas menunjukkan sensitivitas atas kemungkinan kenaikan atau penurunan harga efek sebagai akibat perubahan nilai wajar melalui laba rugi, dengan asumsi variabel lain dianggap tetap (*ceteris paribus*) terhadap laba sebelum pajak:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>
Kenaikan harga efek sebesar 5%	46.183.630.886
Penurunan harga efek sebesar 5%	(46.183.630.886)

Risiko Suku Bunga

Risiko tingkat suku bunga adalah risiko dalam hal nilai wajar atau arus kas masa depan dari suatu instrumen keuangan berfluktuasi karena perubahan suku bunga pasar. Eksposur Grup yang terpengaruh risiko suku bunga terutama terkait dengan utang bank, pinjaman pihak ketiga, dan liabilitas sewa.

**43. FINANCIAL RISK MANAGEMENT (Continued)**

**Market Risk**

Market risk is the risk primarily due to changes in interest rates, exchange rate, commodity prices and the price of capital or loans, which could incur risks to the Group. In the Group's business planning, market risk with direct impact to the Group is in respect of its financial assets at fair value through profit or loss.

Equity Security Price Risk

The Group's listed equity investments are susceptible to market price risk arising from uncertainties about future values of the marketable securities.

The sensitivity analysis below has been determined based on the exposure to equity price risks at the end of the reporting period. The sensitivity analysis demonstrates the sensitivity to a reasonably possible increase or decrease of security prices as the results of the changes in fair value of through profit or loss, with all other variables held constant (*ceteris paribus*) of the profit before tax:

	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
	27.182.735.991	Increase in securities price by
	(27.182.735.991)	Decrease in securities price by 5%

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's bank loans, third party loans, and lease liabilities.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN**  
(Lanjutan)

**Risiko Pasar** (Lanjutan)

Risiko Suku Bunga (Lanjutan)

Untuk meminimalkan risiko suku bunga, Grup mengelola beban bunga dengan suku bunga tetap, dengan mengevaluasi kecenderungan suku bunga pasar. Manajemen juga melakukan penelaahan berbagai suku bunga yang ditawarkan oleh kreditor untuk mendapatkan suku bunga yang menguntungkan sebelum mengambil keputusan untuk melakukan perikatan utang.

Perubahan tingkat bunga acuan akan menjadi risiko pada saat perubahannya, terutama ketika tingkat bunga dinaikkan, yang menyebabkan kerugian bagi Grup sehingga dapat menyebabkan risiko kredit Grup meningkat. Untuk itu, Grup menerapkan pengelolaan tingkat bunga tetap secara konsisten dengan menyesuaikan tingkat bunga kredit terhadap tingkat bunga pinjaman dan beban dana.

Tabel berikut adalah nilai tercatat berdasarkan jatuh temponya atas aset dan liabilitas keuangan Grup yang terkait risiko suku bunga:

**43. FINANCIAL RISK MANAGEMENT** (Continued)

**Market Risk** (Continued)

Interest Rate Risk (Continued)

To minimize interest rate risk, the Group manages interest cost through a fixed-rate debts, by evaluating market rate trends. Management also conducts assessments among interest rates offered by creditors to obtain the most favorable interest rate before taking any decision to enter a new loan agreement.

Changes in interest rates would become a risk at the point of change, especially when the interest rate is raised, which would cause losses to the Group, hence resulting in increased the Group's credit risk. Therefore, the Group implements fixed interest rate management consistently by doing adjustment on lending interest rate and cost of funds.

The following table sets out the carrying amount, by maturity, of the Group's financial asset and liability that are exposed to interest rate risk:

31 Maret/ March 31, 2024						
	Rata-rata Suku Bunga Efektif/ Average Effective Interest Rate	Jatuh Tempo dalam 1 Tahun/ Within 1 Year	Jatuh Tempo Pada Tahun ke - 2/ In the 2nd Year	Jatuh Tempo Pada Tahun ke - 3/ In the 3rd Year	Jatuh Tempo Pada Tahun ke - 4/ In the 4th Year	Total/Total
<b>Liabilitas/ Liabilities</b>						
Utang bank/ Bank loans	6,6% - 8,25%	120.962.493.567	102.743.169.559	131.019.021.298	133.599.937.240	488.324.621.664
Liabilitas sewa/ Lease Liabilities	6,00% - 11,75%	137.143.593.502	217.888.669.401	97.473.407.010	7.589.999.177	460.095.669.090
31 Desember/ December 31, 2023						
	Rata-rata Suku Bunga Efektif/ Average Effective Interest Rate	Jatuh Tempo dalam 1 Tahun/ Within 1 Year	Jatuh Tempo Pada Tahun ke - 2/ In the 2nd Year	Jatuh Tempo Pada Tahun ke - 3/ In the 3rd Year	Jatuh Tempo Pada Tahun ke - 4/ In the 4th Year	Total/Total
<b>Liabilitas/ Liabilities</b>						
Utang bank/ Bank loans	6,6% - 11,00%	117.484.815.163	85.303.232.955	104.478.878.021	196.561.697.031	503.828.623.170
Liabilitas sewa/ Lease Liabilities	6,00% - 11,00%	124.593.982.552	165.826.569.685	184.715.748.362	18.103.060.987	493.239.361.586

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN**  
(Lanjutan)

**Risiko Pasar** (Lanjutan)

Analisis Sensitivitas

Perubahan dari 100 basis poin suku bunga pada tanggal laporan keuangan akan meningkatkan atau menurunkan laba sebelum pajak. Analisis ini mengasumsikan bahwa semua variabel lainnya tetap konstan. Perubahan terutama disebabkan oleh tingkat suku bunga pinjaman variabel.

Risiko Nilai Tukar

Risiko mata uang asing adalah risiko dimana nilai wajar atau arus kas masa mendatang dari suatu instrumen keuangan karena perubahan dari nilai tukar mata uang asing. Pengaruh dari risiko perubahan nilai tukar mata uang asing terutama berasal dari aktivitas usaha Grup yang terjadi dalam mata uang yang berbeda dari mata uang fungsional Grup.

Eksposur fluktuasi nilai tukar atas Grup berasal dari nilai tukar antara Dolar Amerika Serikat, Euro, Dolar Singapura, Yen Jepang, Yuan China, Swiss Franc, Dolar Australia dengan Rupiah.

Grup memonitor secara ketat fluktuasi dari nilai tukar mata uang asing sehingga dapat mengambil langkah-langkah yang paling menguntungkan Grup pada waktu yang tepat. Manajemen tidak menganggap perlu untuk melakukan transaksi forward/swap mata uang asing saat ini.

Berikut adalah posisi aset dan liabilitas moneter neto dalam mata uang asing pada tanggal 31 Maret 2024 dan 31 Desember 2023:

**43. FINANCIAL RISK MANAGEMENT** (Continued)

**Market Risk** (Continued)

Sensitivity analysis

A change of 100 basis points in interest rates on the date of the financial statements will increase or decrease in income before tax. This analysis assumes that all other variables remain constant. The change is mainly due to the variable borrowing rate.

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Group's exposure to the risk of changes in foreign exchange rates relates primarily to the Group's operating activities in a different currency from the Group's functional currency.

The Group's exposure to exchange rate fluctuations comes from the exchange rate between United States Dollar, Euro, Singapore Dollar, Japanese Yen, Chinese Yuan, Swiss Franc, Australian Dollar against Rupiah.

The Group closely monitors the foreign exchange rate fluctuation and market expectation so it can take necessary actions benefited most to the Group in due time. The management currently does not consider the necessity to enter into any currency forward/swaps.

The following table shows net monetary assets and liabilities as at March 31, 2024 and December 2023:

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN 43. FINANCIAL RISK MANAGEMENT (Continued)**  
(Lanjutan)

**Risiko Pasar (Lanjutan)**

**Market Risk (Continued)**

**Risiko Nilai Tukar (Lanjutan)**

**Foreign Currency Risk (Continued)**

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>		
	<b>Mata Uang Asing/ Foreign Currency</b>	<b>Ekuivalen/ Equivalent</b>	
		<b>Rupiah</b>	
<b>Aset</b>			<b>Assets</b>
Kas dan setara kas	USD 2.504.436	39.702.817.708	Cash and cash equivalents
Portofolio efek	USD 7.020.430	111.294.882.582	Marketable securities
Piutang nasabah	USD 162.611	2.577.875.432	Receivables from customers
Piutang premi	USD 8.757.325	138.829.880.935	Premium receivables
	SGD 70.672	831.521.176	
	EUR 185.685	3.186.548.202	
	JPY 260.618	27.364.935	
	CHF 68.156	1.193.275	
	CNY 38.783	85.050.970	
	AUD 58	602.655	
	GBP 47	937.230	
	MYR 1.421	4.760.330	
	THB 938	407.860	
Piutang reasuransi	USD 1.609.281	25.511.934.499	Due from reinsurance
	SGD 4.837	56.906.377	
	EUR 2.656	45.584.078	
	JPY 5.142	539.910	
	CNY 19	41.579	
	AUD 66	678.387	
<b>Total Aset Moneter</b>		<b>322.159.528.121</b>	<b>Total Monetary Assets</b>
<b>Liabilitas</b>			<b>Liability</b>
Utang nasabah	USD 417.592	6.620.090.173	Payables to customers
Utang klaim	USD 110.794	1.756.416.871	Claim payables
	SGD 64	749.982	
	EUR 1319	22.639.134	
Utang reasuransi	USD 8.181.353	129.698.989.897	Due to reinsurances
	SGD 47.102	554.203.662	
	JPY 283.468	29.764.140	
	EUR 117.343	2.013.715.542	
	CNY 29922	65.618.661	
	CHF 45	793.725	
	AUD 2	18.933	
	THB 113	49.051	
	GBP 19	384.623	
	MYR 578	1.935.203	
	SEK 556	831.938	
Utang Koasuransi	USD 27.528	436.400.116	Due to coinsurance
Utang komisi	USD 871.370	13.813.823.257	Commissions payables
	SGD 5.933	69.809.612	
	EUR 32.549	558.570.510	
	JPY 49.524	5.200.000	
	AUD 13	133.817	
	CNY 7.763	17.024.938	
	CHF 9	153.265	
	GBP 11	223.646	
	MYR 350	1.172.783	
	THB 191	83.146	
<b>Total Liabilitas Moneter</b>		<b>155.668.796.626</b>	<b>Total Monetary Liability</b>
<b>Aset Moneter Neto</b>		<b>166.490.731.495</b>	<b>Net Monetary Assets</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

43. MANAJEMEN RISIKO KEUANGAN (Lanjutan)			43. FINANCIAL RISK MANAGEMENT (Continued)
Risiko Pasar (Lanjutan)			Market Risk (Continued)
Risiko Nilai Tukar (Lanjutan)			Foreign Currency Risk (Continued)
	31 Desember/ December 31, 2023 (Diaudit/ Audited)		
	Mata Uang Asing/ Foreign Currency	Ekuivalen/ Equivalent Rupiah	
<b>Aset</b>			<b>Assets</b>
Kas dan setara kas	USD 4.600.017	27.573.437.813	Cash and cash equivalents
	SGD 1.163.052	12.272.217.302	
Portofolio efek	USD 16.788.535	258.795.274.162	Marketable securities
Piutang nasabah	USD 161.580	2.490.757.365	Receivables from customers
Piutang premi	USD 9.732.652	150.028.838.801	Premium receivables
	CNY 33.112	107.935.830	
	SGD 74.069	867.467.539	
	EUR 85.743	1.469.596.515	
	CHF 225,27	4.139.221	
	JPY 4712	51.619.198	
	AUD 55,02	581.284	
Piutang reasuransi	USD 179.885	2.772.929.415	Due from reinsurance
	EUR 1.996,71	34.222.581	
	SGD 3.940,92	46.154.650	
<b>Total Aset Moneter</b>		<b>456.515.171.676</b>	<b>Total Monetary Assets</b>
<b>Liabilitas</b>			<b>Liability</b>
Utang nasabah	USD 255.640,29	3.940.695.059	Payables to customers
Utang klaim	USD 49.623,72	764.949.719	Claim payables
	SGD 3.046,11	35.674.869	
Utang reasuransi	USD 7.911.759	121.959.762.343	Due to reinsurances
	CNY -18.378	(59.906.317)	
	SGD 46.818	548.315.562	
	EUR 44.340	759.969.573	
	JPY 3.846	42.135.630	
Utang komisi	USD 1.308.021	20.163.151.256	Due to coinsurance
	CNY 5.613	18.298.182	Commissions payables
	SGD 7.250	84.912.139	
	EUR 14.184	243.118.164	
	JPY 947	10.384.596	
	AUD 12,46	131.684	
<b>Total Liabilitas Moneter</b>		<b>148.511.592.459</b>	<b>Total Monetary Liability</b>
<b>Aset Moneter Neto</b>		<b>308.003.579.217</b>	<b>Net Monetary Assets</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN  
(Lanjutan)**

**Risiko Pasar (Lanjutan)**

Risiko Nilai Tukar (Lanjutan)

Berikut adalah sensitivitas Grup terhadap kenaikan atau penurunan kurs Rupiah terhadap Dolar Amerika Serikat, Euro, Ringgit Malaysia, Dolar Singapura, Dolar Australia, Poundsterling Inggris, Yuan China dan Yen Jepang pada tanggal laporan posisi keuangan konsolidasian yang menggunakan 10% tingkat sensitivitas untuk tujuan pelaporan risiko kurs mata uang asing secara internal kepada personel manajemen kunci dan pengungkapan berikut merupakan hasil penelaahan manajemen atas kemungkinan perubahan kurs mata uang asing yang wajar.

**43. FINANCIAL RISK MANAGEMENT (Continued)**

**Market Risk (Continued)**

Foreign Currency Risk (Continued)

The following describes the Group's sensitivity to increase and decrease in Rupiah against United States Dollar, Euro, Malaysian Ringgit, Singapore Dollar, Australian Dollar, Great Britain Poundsterling, Chinese Yuan and Japanese Yen translated at the consolidated statement of financial position date 10% is the sensitivity rate used when reporting internally the foreign currency risk to key management personnel and this represents management's assessment of a reasonable possible change in foreign exchange rates.

	<b>Kenaikan (Penurunan) Mata Uang Asing/Increase (Decrease) in Foreign Currency</b>	<b>Pengaruh Pada Laba Sebelum Pajak/Effect on Income Before Tax</b>
<u>31 Maret/ March 31, 2024</u>	USD	16.559.167.084
	10%	16.559.167.084
	-10%	(16.559.167.084)
	SGD	26.366.430
	10%	26.366.430
	-10%	(26.366.430)
	EUR	63.720.709
	10%	63.720.709
	-10%	(63.720.709)
	CHF	24.629
	10%	24.629
	-10%	(24.629)
	CNY	244.895
	10%	244.895
	-10%	(244.895)
	AUD	112.829
	10%	112.829
	-10%	(112.829)
	THB	27.566
	10%	27.566
	-10%	(27.566)
	MYR	165.234
	10%	165.234
	-10%	(165.234)
	SEK	83.194
	10%	83.194
	-10%	(83.194)
	GBP	32.896
	10%	32.896
	-10%	(32.896)
	JPY	705.929
	10%	705.929
	-10%	(705.929)



The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN (Lanjutan)**      **43. FINANCIAL RISK MANAGEMENT (Continued)**

**Risiko Pasar (Lanjutan)**

**Market Risk (Continued)**

Risiko Nilai Tukar (Lanjutan)

Foreign Currency Risk (Continued)

	<b>Kenaikan (Penurunan) Mata Uang Asing/Increase (Decrease) in Foreign Currency</b>		<b>Pengaruh Pada Laba Sebelum Pajak/Effect on Income Before Tax</b>
<u>31 Desember/ December 31, 2023</u>	USD	10%	33.816.850.658
		-10%	(33.816.850.658)
	SGD	10%	1.386.596.215
		-10%	(1.386.596.215)
	EUR	10%	50.073.136
		-10%	(50.073.136)
	CHF	10%	413.922
		-10%	(413.922)
	CNY	10%	14.954.397
		-10%	(14.954.397)
	AUD	10%	44.960
		-10%	(44.960)
	JPY	10%	(90.103)
		-10%	90.103

**Risiko Likuiditas**

Risiko likuiditas muncul dari manajemen modal kerja dan beban keuangan Grup dan pembayaran kembali pokok pada instrumen utang. Ini adalah risiko bahwa Grup akan mengalami kesulitan dalam memenuhi kewajiban keuangan saat jatuh tempo.

**Liquidity Risk**

Liquidity risk arises from the Group's management of working capital and the finance charges and principal repayments on its debt instruments. It is the risk that the Group will encounter difficulty in meeting their financial obligations as they fall due.

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN  
(Lanjutan)**

**Risiko Likuiditas (Lanjutan)**

Kebijakan Grup adalah untuk memastikan bahwa mereka selalu memiliki uang yang cukup dalam bentuk kas untuk membayar kewajiban mereka ketika kewajiban tersebut jatuh tempo. Untuk memenuhi tujuan tersebut, mereka mencari cara untuk menjaga saldo kas dan fasilitas yang disetujui untuk memenuhi kebutuhan uang kas untuk suatu periode setidaknya 180 hari. Grup juga mencari cara untuk mengurangi risiko likuiditas dengan menetapkan suku bunga dalam bagian pinjaman bank yang diterima.

Tabel di bawah ini menggambarkan jatuh tempo kontraktual (digambarkan dengan arus kas kontraktual yang tidak didiskontokan) dari aset dan liabilitas keuangan:

**43. FINANCIAL RISK MANAGEMENT (Continued)**

**Liquidity Risk (Continued)**

The Group's policy is to ensure that they will always have sufficient cash to allow them to meet their liabilities when they become due. To achieve this aim, they seek to maintain cash balances and agree facilities to meet expected requirements for a period of at least 180 days. The Group also seeks to reduce liquidity risk by fixing interest rates on a portion of their bank borrowings.

The following table sets out the contractual maturities (representing undiscounted contractual cash flows) of financial assets and liabilities:

	31 Maret/ March 31, 2024					Total/Total	
	Telah Jatuh Tempo/Past Due						
	<=1 bulan/ <= 1 month	1-3 bulan/ 1-3 months	3-6 bulan/ 3-6 months	6-12 bulan/ 6-12 months	>= 12 bulan/ >= 12 months		
<b>Liabilitas</b>							<b>Liabilities</b>
Utang bank	9.695.115.831	44.240.479.170	35.595.906.199	65.100.004.861	418.573.103.252	573.204.609.313	Bank loans
Utang nasabah	30.040.175.069	-	-	-	-	30.040.175.069	Payables to customers
Utang klaim	31.141.393.605	-	-	-	-	68.667.534.884	Claims payable
Utang reasuransi	1.089.608.498.864	-	-	-	-	297.468.174.885	Due to reinsurance
Utang koasuransi	8.142.475.397	-	-	-	-	6.051.199.999	Due to coinsurance
Utang komisi	46.312.665.233	-	-	-	-	52.812.146.360	Commissions payables
Utang lain-lain - pihak ketiga	71.042.542.521	-	-	-	-	71.042.542.521	Other Payables - third parties
Beban akrual - pihak ketiga	12.325.044.090	-	-	-	-	12.325.044.090	Accrued expenses - third parties
Liabilitas sewa	10.781.149.362	21.282.793.341	45.209.599.460	95.886.239.003	298.164.578.705	471.324.359.871	Lease liabilities
<b>Total liabilitas keuangan</b>	<b>1.309.089.059.972</b>	<b>65.523.272.511</b>	<b>80.805.505.659</b>	<b>160.986.243.864</b>	<b>716.737.681.957</b>	<b>1.582.935.786.992</b>	<b>Total financial liabilities</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**43. MANAJEMEN RISIKO KEUANGAN 43. FINANCIAL RISK MANAGEMENT (Continued)**  
(Lanjutan)

**Risiko Likuiditas (Lanjutan)**

**Liquidity Risk (Continued)**

	31 Desember/ December 31, 2023					Total/Total	
	Telah Jatuh Tempo/Past Due						
	<=1 bulan/ <= 1 month	1-3 bulan/ 1-3 months	3-6 bulan/ 3-6 months	6-12 bulan/ 6-12 months	>= 12 bulan/ >= 12 months		
<b>Liabilitas</b>							<b>Liabilities</b>
Utang bank	7.418.643.580	14.866.383.702	21.986.687.140	95.205.350.134	364.351.558.614	503.828.623.170	Bank loans
Utang nasabah	-	-	-	-	-	-	Payables to customers
Utang klaim	68.667.534.884	-	-	-	-	68.667.534.884	Claims payable
Utang reasuransi	297.468.174.885	-	-	-	-	297.468.174.885	Due to reinsurance
Utang koasuransi	6.051.199.999	-	-	-	-	6.051.199.999	Due to coinsurance
Utang komisi	52.812.146.360	-	-	-	-	52.812.146.360	Commissions payables
Utang lain-lain - pihak ketiga	62.381.836.346	-	-	-	-	62.381.836.346	Other Payables - third parties
Beban akrual - pihak ketiga	20.831.560.224	-	-	-	-	20.831.560.224	Accrued expenses - third parties
Liabilitas sewa	-	-	-	865.924.564	492.373.437.022	493.239.361.586	Lease liabilities
<b>Total liabilitas keuangan</b>	<b>515.631.096.278</b>	<b>14.866.383.702</b>	<b>21.986.687.140</b>	<b>96.071.274.698</b>	<b>856.724.995.636</b>	<b>1.505.280.437.454</b>	<b>Total financial liabilities</b>

**44. MANAJEMEN MODAL**

**44. CAPITAL MANAGEMENT**

Grup mengelola modal ditujukan untuk memastikan kemampuan Grup melanjutkan usaha secara berkelanjutan dan memaksimalkan imbal hasil kepada pemegang saham melalui optimalisasi saldo liabilitas dan ekuitas. Untuk memelihara atau mencapai struktur modal yang optimal, Grup dapat menyesuaikan jumlah pembayaran dividen, pengurangan modal, penerbitan saham baru atau membeli kembali saham beredar, mendapatkan pinjaman baru atau menjual aset untuk mengurangi pinjaman.

The Group manages its capital to ensure that they will be able to continue as going concern while maximizing the return to stakeholders through the optimization of the debt and equity balance. In order to maintain or achieve an optimal capital structure, the Group may adjust the amount of dividend payment, return capital to shareholders, issue new shares or buy back issued shares, obtain new borrowings or sell assets to reduce borrowings.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**44. MANAJEMEN MODAL (Lanjutan)**

Pada tanggal 18 Maret 2022, Ijin Usaha Perusahaan Efek sebagai penjamin emisi efek telah dicabut, sehingga BPS, Entitas Anak, beroperasi sebagai perantara pedagang efek yang tidak mengadministrasikan rekening efek nasabah (PPE Non AB). Terkait hal tersebut, maka sesuai Pasal 2 ayat (3) POJK No. 52/POJK.04/2020, BPS, Entitas Anak, tetap wajib memiliki MKBD minimal yang diwajibkan sebesar Rp 200.000.000 pada tanggal 31 Desember 2022.

Jika hal ini tidak diawasi dan disesuaikan, tingkat modal kerja sesuai peraturan dapat berada di bawah jumlah minimum yang ditetapkan oleh regulator, yang dapat mengakibatkan berbagai sanksi mulai dari denda sampai dengan penghentian sebagian atau seluruh kegiatan usaha. Untuk mengatasi risiko ini, Grup terus mengevaluasi tingkat kebutuhan modal kerja berdasarkan peraturan dan memantau perkembangan peraturan tentang modal kerja bersih yang disyaratkan dan mempersiapkan peningkatan batas minimum yang diperlukan sesuai peraturan yang mungkin terjadi dari waktu ke waktu di masa datang.

Tabel dibawah ini merangkum jumlah modal yang dipertimbangkan oleh Grup pada tanggal 31 Maret 2024 dan 31 Desember 2023:

	<b>31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember/ December 31, 2023 (Diaudit/ Audited)</b>	
Modal saham	51.549.866.200	51.549.866.200	<i>Share capital</i>
Tambahan modal disetor - neto	39.024.486.889	39.024.486.889	<i>Additional paid-in capital - net</i>
Saham treasuri	(229.830.990.000)	(229.830.990.000)	<i>Treasury shares</i>
Selisih atas transaksi dengan Kepentingan Non-pengendali	(55.045.350.931)	(55.045.350.931)	<i>Differences in value of transactions with Non-controlling Interest</i>
Cadangan lain-lain	(451.505.482)	(451.505.482)	<i>Other reserves</i>
Saldo laba			<i>Retained earnings</i>
Telah ditentukan penggunaannya	500.000.000	500.000.000	<i>Appropriated</i>
Belum ditentukan penggunaannya	1.509.137.932.509	1.476.508.144.829	<i>Unappropriated</i>
Penghasilan komprehensif lain	94.041.562.207	63.408.879.208	<i>Other comprehensive income</i>
Ekuitas yang dapat diatribusikan kepada pemilik Entitas Induk	1.408.926.001.393	1.345.663.530.713	<i>Equity attributable to the Owners of the Parent Entity</i>
Kepentingan Non-pengendali	283.666.091.745	304.803.959.862	<i>Non-controlling Interest</i>
<b>Total</b>	<b>1.692.592.093.138</b>	<b>1.650.467.490.575</b>	<b>Total</b>

**44. CAPITAL MANAGEMENT (Continued)**

On March 18, 2022, the Securities Company's Business License as an underwriter has been revoked, so that the BPS's, Subsidiary, operates as a brokerage dealer which does not administer customers' account (PPE Non AB). Related to this, in accordance with Article 2 paragraph (3) of POJK No. 52/POJK.04/2020, the BPS's, Subsidiary, must still have a minimum required MKBD of Rp 200,000,000 as at December 31, 2022.

If not properly monitored and adjusted, the regulatory working capital levels could fall below the required minimum amounts set by the regulators, which could expose various sanctions ranging from fines and censure to imposing partial or complete restrictions on its ability to conduct business. To address the risk, the Group continuously evaluates the levels of regulatory capital requirements and monitors regulatory developments regarding net working capital requirements and prepare for increases in the required minimum levels of regulatory capital that may occur from time to time in the future.

The following table summarizes the total capital considered by the Group as at March 31, 2024 and December 2023 :

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**45. ANALISA MATURITAS ASET DAN KEWAJIBAN**

Tabel di bawah ini menunjukkan analisis aset dan kewajiban sesuai kapan mereka diharapkan untuk dipulihkan atau diselesaikan:

**45. MATURITY ANALYSIS OF ASSETS AND LIABILITIES**

The table below shows an analysis of assets and liabilities according when they expected to be recovered or settled, respectively:

	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)			
	Dalam 12 bulan/ Within 12 months	Setelah 12 bulan/After 12 months	Total	
<b>ASET</b>				<b>ASSETS</b>
Kas dan setara kas	280.456.058.715	-	280.456.058.715	Cash and cash equivalents
Portofolio efek				Marketable securities
Pihak ketiga	702.211.195.950	-	702.211.195.950	Third parties
Pihak berelasi	221.461.421.761	-	221.461.421.761	Related parties
Piutang sewa operasi				Operating lease receivables
Pihak ketiga - neto	51.628.487.686	-	51.628.487.686	Third parties - net
Piutang nasabah				Receivables from customers
Pihak ketiga	8.573.741.484	-	8.573.741.484	Third parties
Pihak berelasi	26.101.769.926	-	26.101.769.926	Related parties
Piutang premi - neto	323.339.117.725	-	323.339.117.725	Premiums receivables - net
Piutang reasuransi	67.665.715.843	-	67.665.715.843	Due from reinsurance
Piutang lain-lain - pihak ketiga	18.200.076.331	-	18.200.076.331	Other receivables - third parties
Investasi pada entitas asosiasi	-	17.057.232.835	17.057.232.835	Investment in associate entity
Aset reasuransi				Reinsurance assets
Estimasi klaim retensi sendiri	504.603.038.901	-	504.603.038.901	retention claims Estimated own
Premi yang belum merupakan pendapatan	365.785.794.797	-	365.785.794.797	Unearned premiums
Pendapatan yang belum ditagih	1.618.497.439	-	1.618.497.439	Unbilled revenue
Uang muka dan beban dibayar di muka	154.895.829.582	-	154.895.829.582	Advance and prepaid expenses
Pajak dibayar dimuka	9.277.798.485	-	9.277.798.485	Prepaid taxes
Penyertaan saham	-	2.163.100.000	2.163.100.000	Investment in shares
Aset tetap - neto	-	1.619.568.479.018	1.619.568.479.018	Property and equipment - net
Properti investasi	-	7.391.000.000	7.391.000.000	Investment properties
Aset pajak tangguhan	-	16.311.365.929	16.311.365.929	Deferred tax assets
Aset lain-lain	-	44.211.634.262	44.211.634.262	Other assets
<b>Total Aset</b>	<b>2.735.818.544.625</b>	<b>1.706.702.812.044</b>	<b>4.442.521.356.669</b>	<b>Total Assets</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**45. ANALISA MATURITAS ASET DAN KEWAJIBAN (Lanjutan)**      **45. MATURITY ANALYSIS OF ASSETS AND LIABILITIES (Continued)**

	31 Maret/ March 31, 2024 (Tidak Diaudit/ Unaudited)			
	Dalam 12 bulan/ Within 12 months	Setelah 12 bulan/After 12 months	Total	
<b>Liabilitas</b>				<b>Liabilities</b>
Utang bank	-	503.828.623.170	503.828.623.170	Bank loans
Utang nasabah	21.617.797.563		21.617.797.563	Payables to customers
Utang klaim Pihak ketiga	68.667.534.884		68.667.534.884	Claims payable Third parties
Liabilitas reasuransi				Reinsurance liabilities
Estimasi klaim retensi sendiri	407.023.291.959		407.023.291.959	Estimated own retention claims
Premi yang belum merupakan pendapatan	468.333.712.414		468.333.712.414	Unearned premiums
Utang reasuransi	297.468.174.885		297.468.174.885	Reinsurance payable
Utang koasuransi	6.051.199.999		6.051.199.999	Coinsurance payable
Utang komisi	52.812.146.360		52.812.146.360	Commission payable
Utang lain-lain Pihak ketiga	62.381.836.346		62.381.836.346	Other payables Third parties
Beban akrual Pihak ketiga	20.831.560.224		20.831.560.224	Accrued expenses Third parties
Uang jaminan pelanggan	-	45.745.162.058	45.745.162.058	Customer security deposits
Liabilitas kontrak	275.519.844		275.519.844	Contract Liabilities
Utang pajak	15.005.298.243		15.005.298.243	Taxes payable
Liabilitas sewa	493.239.361.586		493.239.361.586	Lease liabilities
Liabilitas imbalan kerja	-	37.440.785.583	37.440.785.583	Employee benefits liabilities
Liabilitas pajak tangguhan	-	11.102.477.492	11.102.477.492	Deferred tax liabilities
<b>Total Liabilitas</b>	<b>1.913.707.434.307</b>	<b>598.117.048.303</b>	<b>2.511.824.482.610</b>	<b>Total Liabilities</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**45. ANALISA MATURITAS ASET DAN KEWAJIBAN (Lanjutan)**      **45. MATURITY ANALYSIS OF ASSETS AND LIABILITIES (Continued)**

31 Desember 2023/December 31, 2023

	Dalam 12 bulan/ Within 12 months	Setelah 12 bulan/After 12 months	Total	
<b>ASET</b>				<b>ASSETS</b>
Kas dan setara kas	361.428.478.152	-	361.428.478.152	Cash and cash equivalents
Portofolio efek				Marketable securities
Pihak ketiga	759.310.048.208	-	759.310.048.208	Third parties
Pihak berelasi	160.854.429.010	-	160.854.429.010	Related parties
Piutang sewa operasi				Operating lease receivables
Pihak ketiga - neto	31.398.231.762	-	31.398.231.762	Third parties - net
Piutang nasabah				Receivables from customers
Pihak ketiga	8.709.939.343	-	8.709.939.343	Third parties
Pihak berelasi	27.831.686.930	-	27.831.686.930	Related parties
Piutang premi - neto	338.037.348.148	-	338.037.348.148	Premiums receivables - net
Piutang reasuransi	100.091.820.676	-	100.091.820.676	Due from reinsurance
Piutang lain-lain - pihak ketiga	15.304.817.853	-	15.304.817.853	Other receivables - third parties
Investasi pada entitas asosiasi	-	16.837.388.206	16.837.388.206	Investment in associate entity
Aset reasuransi				Reinsurance assets
Estimasi klaim retensi sendiri	359.653.006.407	-	359.653.006.407	retention claims
Premi yang belum merupakan pendapatan	318.732.738.378	-	318.732.738.378	Estimated own Unearned premiums
Pendapatan yang belum ditagih	13.102.843.847	-	13.102.843.847	Unbilled revenue
Uang muka dan beban dibayar di muka	94.329.907.070	-	94.329.907.070	Advance and prepaid expenses
Pajak dibayar dimuka	7.804.822.623	-	7.804.822.623	Prepaid taxes
Penyertaan saham	-	2.163.100.000	2.163.100.000	Investment in shares
Aset tetap - neto	-	1.493.089.861.951	1.493.089.861.951	Property and equipment - net
Properti investasi	-	7.391.000.000	7.391.000.000	Investment properties
Aset pajak tangguhan	-	16.305.779.521	16.305.779.521	Deferred tax assets
Aset lain-lain	-	30.009.501.512	30.009.501.512	Other assets
<b>Total Aset</b>	<b>2.596.590.118.407</b>	<b>1.565.796.631.190</b>	<b>4.162.386.749.597</b>	<b>Total Assets</b>

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**45. ANALISA MATURITAS ASET DAN KEWAJIBAN (Lanjutan)**

**45. MATURITY ANALYSIS OF ASSETS AND LIABILITIES (Continued)**

31 Desember 2023/December 31, 2023				
	Dalam 12 bulan/ Within 12 months	Setelah 12 bulan/After 12 months	Total	
<b>Liabilitas</b>				<b>Liabilities</b>
Utang bank	-	503.828.623.170	503.828.623.170	Bank loans
Utang nasabah	21.617.797.563		21.617.797.563	Payables to customers
Utang klaim Pihak ketiga	68.667.534.884		68.667.534.884	Claims payable Third parties
Liabilitas reasuransi				Reinsurance liabilities
Estimasi klaim retensi sendiri	407.023.291.959		407.023.291.959	Estimated own retention claims
Premi yang belum merupakan pendapatan	468.333.712.414		468.333.712.414	Unearned premiums
Utang reasuransi	297.468.174.885		297.468.174.885	Reinsurance payable
Utang koasuransi	6.051.199.999		6.051.199.999	Coinsurance payable
Utang komisi	52.812.146.360		52.812.146.360	Commission payable
Utang lain-lain Pihak ketiga	62.381.836.346		62.381.836.346	Other payables Third parties
Beban akrual Pihak ketiga	20.831.560.224		20.831.560.224	Accrued expenses Third parties
Uang jaminan pelanggan	-	45.745.162.058	45.745.162.058	Customer security deposits
Liabilitas kontrak	275.519.844		275.519.844	Contract Liabilities
Utang pajak	15.005.298.243		15.005.298.243	Taxes payable
Liabilitas sewa	493.239.361.586		493.239.361.586	Lease liabilities
Liabilitas imbalan kerja	-	37.440.785.583	37.440.785.583	Employee benefits liabilities
Liabilitas pajak tangguhan	-	11.102.477.492	11.102.477.492	Deferred tax liabilities
<b>Total Liabilitas</b>	<b>1.913.707.434.307</b>	<b>598.117.048.303</b>	<b>2.511.824.482.610</b>	<b>Total Liabilities</b>



**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**46. INFORMASI PENTING LAINNYA**

**PT Malacca Trust Wuwungan Insurance Tbk  
(MTWI)**

**Analisis Kekayaan dan Perhitungan Batas  
Tingkat Solvabilitas**

Entitas Induk bergerak dalam bidang asuransi. Berdasarkan Peraturan Menteri Keuangan Republik Indonesia No. 53/PMK.010/2012 tanggal 3 April 2012, Entitas Induk setiap saat wajib memenuhi tingkat solvabilitas paling rendah 100% dari modal minimum berbasis risiko yang dihitung dengan menggunakan pendekatan Risk Based Capital (RBC). Entitas Induk setiap tahun wajib memenuhi target tingkat solvabilitas minimum sebesar 120% dari risiko kerugian yang mungkin timbul sebagai akibat dari deviasi dalam pengelolaan kekayaan dan liabilitas.

Tingkat solvabilitas dihitung dengan mengurangi seluruh liabilitas (kecuali pinjaman subordinasi) dari kekayaan yang diperkenankan. Entitas Induk telah menghitung batas solvabilitas dengan menggunakan petunjuk perhitungan RBC yang dikeluarkan oleh Otoritas Jasa Keuangan (OJK) (d/h Badan Pengawas Pasar Modal - Lembaga Keuangan).

Batas tingkat solvabilitas minimum dihitung dengan mempertimbangkan kegagalan pengelolaan kekayaan, ketidakseimbangan antara proyeksi arus kekayaan dan liabilitas, ketidakseimbangan antara nilai kekayaan dan liabilitas dalam setiap jenis mata uang, perbedaan antara beban klaim yang terjadi dan beban klaim yang diperkirakan, ketidakcukupan premi akibat perbedaan hasil investasi yang diasumsikan dalam penetapan premi dengan hasil investasi yang diperoleh, ketidakmampuan pihak reasuradur untuk memenuhi liabilitas membayar klaim dan deviasi lainnya yang timbul dari pengelolaan kekayaan dan liabilitas.

Pada tanggal 31 Maret 2024 dan 31 Desember 2023, rasio pencapaian solvabilitas yang dihitung sesuai dengan Peraturan Menteri Keuangan Republik Indonesia No. 53/PMK.010/2012, Peraturan Bapepam - LK No. PER 09/BL/2011 dan No. PER-08/BL/2012, masing-masing adalah sebesar 220% dan 230%.

**46. OTHER SIGNIFICANT INFORMATION**

**PT Malacca Trust Wuwungan Insurance Tbk  
(MTWI)**

**Asset Analysis and Calculation of Solvency  
Margin**

The Parent Entity is engaged in insurance activities. Based on Regulation No. 53/PMK.010/2012 dated April 3, 2012 of the Ministry of Finance of the Republic of Indonesia, the Parent Entity is required to fulfill a solvency margin limit of at least 100% from risk base minimum capital which is calculated using the Risk Based Capital (RBC) Approach. The Parent Entity has to establish, at all years, a solvency margin target of at least 120% of risk of loss that might arise from deviation of assets and liabilities management.

Solvency margin is calculated by deducting all liabilities (except for subordinated loans) from admitted assets. The Parent Entity has calculated the solvency margin limit by using the instructions of RBC calculation issued by Financial Services Authority (OJK) (formerly the Capital Market Supervisory Agency - Financial Institution).

Minimum solvency margin is calculated by considering unsuccessful assets management, imbalance between projected flows of assets and liabilities, imbalance between assets and liabilities value in each currency, the differences between claims expense incurred and estimated claims expense, insufficient premium as a result of differences between investment income assumed in determining premiums and investment income earned, inability of reinsurer to pay claims and other deviations arising from assets and liabilities management.

As at March 31, 2024 and December 31, 2023, solvency margin ratio which was calculated based on Regulation No. 53/PMK.010/2012 of the Minister of Finance of the Republic of Indonesia and the Bapepam-LK regulation No. PER 09/BL/2011 and No. PER-08/BL/2012, was 220% and 230%, respectively.

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**46. INFORMASI PENTING LAINNYA (Lanjutan)**

**Analisis Kekayaan dan Perhitungan Batas Tingkat Solvabilitas (Lanjutan)**

Perhitungan analisis kekayaan dan batas tingkat solvabilitas MTWI, Entitas Anak, adalah sebagai berikut:

**46. OTHER SIGNIFICANT INFORMATION (Continued)**

**Asset Analysis and Calculation of Solvency Margin (Continued)**

MTWI's, Subsidiary, computations of minimum solvency margin limit and analysis of admitted assets are as follows:

<b>31 Maret 2024/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>					
	<b>Kekayaan dibukukan/ Recorded assets</b>	<b>Kekayaan belum dibukukan/ Non-ledger Assets</b>	<b>Kekayaan tidak diperkenankan/ Not-admitted assets</b>	<b>Kekayaan diperkenankan/ Admitted assets</b>	
Investasi					<i>Investments</i>
Deposito berjangka	113.000.000.000	-	-	113.000.000.000	<i>Time deposits</i>
Obligasi	334.629.701.088	-	-	334.629.701.088	<i>Bonds</i>
Efek ekuitas	8.038.100.000	1.570.510.788	-	9.608.610.788	<i>Equity securities</i>
	<u>455.667.801.088</u>	<u>1.570.510.788</u>	<u>-</u>	<u>457.238.311.876</u>	
Kas dan bank	23.625.282.001	-	-	23.625.282.001	<i>Cash in banks</i>
Piutang premi	322.461.370.653	-	16.263.057.029	306.198.313.624	<i>Premium receivables</i>
Piutang reasuransi	16.941.724.321	-	5.610.551.191	11.331.173.130	<i>Reinsurance receivables</i>
Piutang hasil investasi	5.388.370.861	-	-	5.388.370.861	<i>Receivable from investment</i>
Aset reasuransi	870.388.833.698	-	-	870.388.833.698	<i>Reinsurance assets</i>
Klaim Reasuransi	51.601.738.594	-	39.570.084.762	12.031.653.832	<i>Reinsurance claim</i>
Bangunan dengan hak strata atau tanah dengan bangunan	18.912.975.848	-	-	18.912.975.848	<i>Land and building net of accumulated depreciation</i>
Aset lain-lain	47.796.615.010	-	47.796.615.010	-	<i>Other assets</i>
<b>Total Kekayaan</b>	<b><u>1.812.784.712.074</u></b>	<b><u>1.570.510.788</u></b>	<b><u>109.240.307.992</u></b>	<b><u>1.705.114.914.870</u></b>	<b><i>Total Assets</i></b>
<b>31 Desember 2023/ December 31, 2023 (Diaudit/ Audited)</b>					
	<b>Kekayaan dibukukan/ Recorded assets</b>	<b>Kekayaan belum dibukukan/ Non-ledger Assets</b>	<b>Kekayaan tidak diperkenankan/ Not-admitted assets</b>	<b>Kekayaan diperkenankan/ Admitted assets</b>	
Investasi					<i>Investments</i>
Deposito berjangka	112.000.000.000	-	-	112.000.000.000	<i>Time deposits</i>
Obligasi	308.334.140.499	-	-	308.334.140.499	<i>Bonds</i>
Efek ekuitas	8.038.100.000	1.540.938.242	-	9.579.038.242	<i>Equity securities</i>
	<u>428.372.240.499</u>	<u>1.540.938.242</u>	<u>-</u>	<u>429.913.178.741</u>	
Kas di bank	16.023.948.811	-	-	16.023.948.811	<i>Cash in banks</i>
Piutang premi	338.037.348.148	-	3.276.089.802	334.761.258.346	<i>Premium receivables</i>
Piutang reasuransi	14.640.818.002	-	8.531.873.095	6.108.944.907	<i>Reinsurance receivables</i>
Piutang hasil investasi	5.635.030.156	-	-	5.635.030.156	<i>Receivable from investment</i>
Aset reasuransi	678.385.744.785	-	-	678.385.744.785	<i>Reinsurance assets</i>
Klaim Reasuransi	67.684.328.959	-	39.102.146.145	28.582.182.814	<i>Reinsurance claim</i>
Bangunan dengan hak strata atau tanah dengan bangunan	19.007.845.259	-	-	19.007.845.259	<i>Land and building net of accumulated depreciation</i>
Aset lain-lain	39.498.450.092	-	39.498.450.092	-	<i>Other assets</i>
<b>Total Kekayaan</b>	<b><u>1.607.285.754.711</u></b>	<b><u>1.540.938.242</u></b>	<b><u>90.408.559.134</u></b>	<b><u>1.518.418.133.819</u></b>	<b><i>Total Assets</i></b>

\*Tidak dikonsolidasi/Not consolidated

The original consolidated financial statements included herein are in Indonesia language.

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**46. INFORMASI PENTING LAINNYA (Lanjutan)**

**46. OTHER SIGNIFICANT INFORMATION  
(Continued)**

**PT Malacca Trust Wuwungan Insurance Tbk  
(MTWI) (Lanjutan)**

**PT Malacca Trust Wuwungan Insurance Tbk  
(MTWI) (Continued)**

**Analisis Kekayaan dan Perhitungan Batas  
Tingkat Solvabilitas (Lanjutan)**

**Asset Analysis and Calculation of Solvency  
Margin (Continued)**

	<b>31 Maret 2024/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember 2023/ December 31, 2023 (Diaudit/ Audited)</b>	
<b>Tingkat Solvabilitas</b>			<b>Solvency Margin</b>
Aset yang diperkenankan	1.705.114.914.870	1.518.418.133.817	Admitted assets
Liabilitas	1.515.621.366.590	1.327.713.843.931	Liabilities
<b>Total Tingkat Solvabilitas</b>	<b>189.493.548.280</b>	<b>190.704.289.886</b>	<b>Total Solvency Margin</b>
Modal Minimum Berbasis Risiko (MMBR)			Minimum Solvency Margin (MMBR)
Risiko kredit	54.303.192.182	51.169.008.874	Credit risk
Risiko likuiditas	5.069.763.034	4.035.867.748	Liquidity risk
Risiko pasar	2.722.488.886	2.580.653.087	Market risk
Risiko asuransi	23.439.858.196	24.605.350.129	Insurance risk
Risiko operasional	480.468.515	450.105.700	Operating risk
<b>Total MMBR</b>	<b>86.015.770.813</b>	<b>82.840.985.538</b>	<b>Total MMBR</b>
<b>Kelebihan Batas Tingkat Solvabilitas</b>	<b>103.477.777.467</b>	<b>107.863.304.348</b>	<b>Excess of Solvency Margin</b>
<b>Rasio Pencapaian Solvabilitas</b>	<b>220 %</b>	<b>230%</b>	<b>Solvency Ratio Attained</b>

\*Tidak dikonsolidasi/Not consolidated

**Rasio Keuangan**

**Financial Ratio**

	<b>31 Maret 2024/ March 31, 2024 (Tidak Diaudit/ Unaudited)</b>	<b>31 Desember 2023/ December 31, 2023 (Diaudit/ Audited)</b>	
Rasio likuiditas	115%	118%	Liquidity ratio
Rasio kecukupan investasi	192%	207%	Investment adequacy ratio
Rasio perimbangan hasil investasi dengan pendapatan premi neto	8%	10%	Return on investment of net premium income ratio
Rasio beban klaim, beban usaha, dan komisi terhadap pendapatan premi neto	53%	56%	Ratio of claim expenses, operating expenses, and commissions to net premium income
Rasio biaya pelatihan dan pendidikan terhadap biaya gaji dan tunjangan	5%	5%	Education and training cost to salary and allowances cost ratio

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**47. PERISTIWA SETELAH PERIODE  
PELAPORAN**

PT Batavia Prosperindo Internasional Tbk

Pada hari Selasa, 16 April 2024. Entitas induk melaksanakan Rapat Umum Pemegang Saham Luar Biasa. Dalam rapat tersebut diputuskan mengenai persetujuan pemecahan Nilai Nominal Saham (*Stock Split*) , yang semula sebesar Rp100,00 (seratus rupiah) per saham akan dipecahkan menjadi Rp 5,00 (lima rupiah) per saja, atau dengan rasio 1 : 20 (satu banding dua puluh) .

**48. RENCANA MANAJEMEN TERHADAP  
KELANGSUNGAN USAHA**

**Rencana Manajemen**

PT Batavia Prosperindo Sekuritas

Entitas anak PT Batavia Prosperindo Sekuritas memiliki rugi usaha sebesar Rp 31.383.224 pada laporan keuangan yang berakhir ada tanggal 31 Maret 2024. Pada tanggal 18 Maret 2022 Perusahaan menerima persetujuan dari Otoritas Jasa Keuangan terkait pengajuan pengembalian Ijin Penjamin Emisi Efek oleh Perusahaan. Kondisi tersebut, mengindikasikan adanya suatu ketidakpastian material yang dapat menyebabkan keraguan signifikan atas kemampuan Perusahaan untuk mempertahankan kelangsungan usahanya.

Untuk mengatasi kondisi di atas, manajemen perusahaan berencana melakukan antara lain hal-hal sebagai berikut:

- Mempertahankan prinsip kehati-hatian dalam mengelola usaha Perusahaan;
- Terus mengusahakan efisiensi biaya Perusahaan;
- Menjaga optimalisasi arus kas Perusahaan;
- Memenuhi ketentuan sesuai dengan peraturan yang berlaku;
- Mengusahakan agar adanya potensi investor yang dapat melakukan pengembangan usaha Perusahaan.

Menyikapi kondisi tersebut, Perusahaan akan menerapkan strategi bisnis yang berfokus dalam meningkatkan optimalisasi arus kas dan efisiensi biaya.

**47. EVENTS AFTER THE REPORTING PERIOD**

PT Batavia Prosperindo Internasional, Tbk

On Tuesday, April 16, 2024 . The parent entity held an Extraordinary General Meeting of Shareholders . The result of the meeting is the agreement the split of the nominal value of shares (stock split) , which was originally Rp 100.00 (one hundred rupiah) per share, will be split to Rp 5.00 (five rupiah) per share, or with a ratio of 1: 20 (one to twenty).

**48. MANAGEMENT PLAN ON BUSINESS  
CONTINUITY**

**Management Plan**

PT Batavia Prosperindo Sekuritas

The child entity, PT Batavia Prosperindo Sekuritas has deficit with amount Rp 31.383.224 on financial statement which ended on March 31, 2024. On March 18, 2022 the Company has received the approval from Financial Services Authority regarding the request to return its Securities Underwriter Permit. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the ability of the Company to continue as a going concern.

To manage the above conditions, the Company's management plans to do among others the following:

- Maintain the principle of prudence in managing the Company's business;
- Continue to strive for efficiency in the Company's costs;
- Maintain the optimization of the Company's cash flow;
- Meet the provisions in accordance with applicable regulations;
- Striving for potential investors who can develop the Company's business.

In response to these conditions, the Company's management will implement business strategies which focuses on increasing cash flow optimization and cost efficiency.

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

***PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)***

**49. STANDAR, AMENDEMEN/ PENYESUAIAN  
DAN INTERPRETASI STANDAR TELAH  
DITERBITKAN TAPI BELUM DITERAPKAN**

Dewan Standar Akuntansi Keuangan Indonesia (DSAK-IAI) telah menerbitkan amandemen Standar Akuntansi Keuangan (PSAK) berikut ini. Standar akuntansi yang diubah akan berlaku efektif atau berlaku untuk laporan keuangan konsolidasian Grup untuk periode yang dimulai pada atau setelah tanggal 1 Januari 2024:

- Amandemen PSAK 1: Penyajian laporan keuangan tentang liabilitas jangka panjang dengan kovenan;
- Amandemen PSAK 73: Liabilitas sewa dalam jual dan sewa-balik;

Amandemen atas standar yang berlaku efektif untuk periode yang dimulai pada atau setelah 1 Januari 2025, dengan penerapan dini diperkenankan yaitu:

- PSAK 74: Kontrak asuransi; dan

Amandemen PSAK 74: Kontrak asuransi tentang penerapan awal PSAK 74 dan PSAK 71 – Informasi komparatif

Sampai dengan tanggal otorisasi laporan keuangan konsolidasian ini, manajemen Grup masih mengevaluasi dampak potensial dari perubahan standar akuntansi tersebut terhadap laporan keuangan konsolidasiannya.

**49. STANDARDS, AMENDMENTS/  
IMPROVEMENTS AND INTERPRETATIONS  
TO STANDARDS ISSUED NOT YET  
ADOPTED**

*The Indonesian Financial Accounting Standards Board (DSAK-IAI) has issued amendment to the following Indonesian Financial Accounting Standards (“SFAS”). The amended accounting standards will be effective or applicable on the Group’s consolidated financial statements for the period beginning on or after January 1, 2024:*

- *Amendments to SFAS 1: Presentation of financial statements related to non-current liabilities with covenants;*
- *Amendments to SFAS 73: Lease liability in a sale and leaseback;*

*Amendments to standards which effective for periods beginning on or after January 1, 2025, with early adoption is permitted, are as follows:*

- *SFAS 74: Insurance contract; and*

*Amendments to SFAS 74: Insurance contract regarding initial application of SFAS 74 and SFAS 71 - Comparative information.*

*As of authorization date of these consolidated financial statements, the Group’s management is still evaluating the potential impact on these amended accounting standards on its consolidated financial statements.*

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**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

***PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)***

**50. INFORMASI KEUANGAN TAMBAHAN**

Informasi keuangan tersendiri Entitas Induk menyajikan informasi laporan posisi keuangan, laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas dan laporan arus kas, dimana penyertaan saham pada Entitas Anak dicatat dengan metode biaya.

Informasi keuangan terlampir Entitas Induk, yang terdiri dari laporan posisi keuangan pada tanggal 31 Maret 2024 dan 31 Desember 2023 , serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut (secara kolektif disebut sebagai “Informasi Keuangan Entitas Induk”), yang disajikan sebagai informasi tambahan pada laporan keuangan konsolidasian terlampir, disajikan untuk tujuan analisis tambahan.

Informasi Keuangan Entitas Induk ini adalah tanggung jawab manajemen dan berasal dari dan berkaitan langsung dengan akuntansi yang mendasarinya dan catatan lain yang digunakan untuk menyiapkan laporan keuangan konsolidasian terlampir.

**50. SUPPLEMENTARY  
INFORMATION**

**FINANCIAL**

*The Parent Entity separate financial statements stated information of financial position statement, statement of profit or loss and other comprehensive income, changes in equity and cash flow, where investment in Subsidiaries recognized as cost method.*

*The accompanying financial information of the Parent Entity, which comprises the statements of financial position as at March 31, 2024 and December 31, 2023 , and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows for the years then ended (collectively referred to as the “Parent Entity Financial Information”), which is presented as additional information to the accompanying consolidated financial statements, is presented for purposes of additional analysis.*

*The Parent Entity Financial Information is the responsibility of the management and was derived from and relates directly to the underlying accounting and other records used to prepare the accompanying consolidated financial statements.*

*The original consolidated financial statements included herein are in Indonesia language.*

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
Tanggal 31 Maret 2024  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT BATAVIA PROSPERINDO INTERNASIONAL Tbk  
AND ITS SUBSIDIARIES  
INTERIM CONSOLIDATED STATEMENT  
FINANCIAL POSITION  
As at March 31, 2024  
(Expressed in Rupiah, unless otherwise stated)**

**50. INFORMASI KEUANGAN TAMBAHAN  
(Lanjutan)**

Dasar penyusunan laporan keuangan tersendiri  
Entitas Induk

Laporan keuangan tersendiri Entitas Induk disusun sesuai dengan PSAK 4, "Laporan Keuangan Tersendiri".

PSAK 4 mengatur dalam hal entitas memilih untuk menyajikan laporan keuangan tersendiri maka laporan tersebut hanya dapat disajikan sebagai informasi tambahan dalam laporan keuangan konsolidasian. Laporan keuangan tersendiri adalah laporan keuangan yang disajikan oleh entitas induk yang mencatat investasi pada entitas anak, entitas asosiasi, dan pengendalian bersama entitas berdasarkan kepemilikan ekuitas langsung bukan berdasarkan pelaporan hasil dan aset neto investee.

PSAK 4 memperkenankan metode biaya perolehan sebagai metode pencatatan investasi pada entitas anak dalam laporan keuangan tersendiri. Entitas Induk menerapkan metode biaya perolehan dalam laporan keuangan entitas induk saja pada tanggal dan tahun-tahun yang berakhir 31 Desember 2022 dan 2021.

Kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan tersendiri Entitas Induk adalah sama dengan kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian sebagaimana diungkapkan dalam Catatan 2 atas laporan keuangan konsolidasian, kecuali untuk penyertaan pada entitas anak.

**50. SUPPLEMENTARY FINANCIAL  
INFORMATION (Continued)**

Basis of preparation of the separate financial  
statements of the Parent Entity

*The separate financial statements of the Parent Entity are prepared in accordance with PSAK 4, "Separate Financial Statements".*

*PSAK 4 regulates that when an entity elects to present the separate financial statements, such financial statements should be presented as supplementary information to the consolidated financial statements. Separate financial statements are those presented by a parent entity, in which the investments are accounted for on the basis of the direct equity interest rather than on the basis of the reported results and net assets of the investees.*

*PSAK 4 allows the use of the cost method to record the investment in subsidiaries in the separate financial statements. The Parent Entity implemented cost method in the financial statements of the parent entity only as at and for the years ended December 31, 2022 and 2021.*

*Accounting policies adopted in the preparation of the Parent Entity's separate financial statements are the same as the accounting policies adopted in the preparation of the consolidated financial statements as disclosed in Note 2 to the consolidated financial statements, except for investments in subsidiaries.*