

**PT KOTA SATU PROPERTI TBK DAN ENTITAS ANAK /
PT KOTA SATU PROPERTI AND ITS SUBSIDIARIES**

LAPORAN POSISI KEUANGAN KONSOLIDASIAN
Untuk periode yang berakhir 31 Maret 2024
(Disajikan dalam Rupiah)

CONSOLIDATED STATEMENTS OF FINANCIAL POSITIONS
As of March 31, 2024
(Expressed in Rupiah)

	g Catatan Notes	31 Maret 2024 March 31, 2024	31 Desember 2023 December 31, 2023	
ASET				ASSETS
Aset Lancar				Current Assets
Kas dan setara kas	2i, 4	4,565,815,598	5.975.321.820	Cash and cash equivalents
Piutang usaha - pihak ketiga	2j, 5	5,340,066,333	5.589.196.638	Trade receivables - third parties
Piutang lain-lain				Other receivables
Pihak ketiga	2j, 6	2,690,835,195	3.425.280.640	Third parties
Biaya dibayar di muka	2m	805,449,748	629.916.850	Prepaid expenses
Persediaan	2k, 7	120,033,294,994	118.291.577.295	Inventories
Aset lancar lainnya	8	58,950,000	1.294.114.634	Other current assets
Jumlah Aset Lancar		133,494,411,867	135.205.407.877	Total Current Assets
Aset Tidak Lancar				Non Current Assets
Piutang Lain-lain				
Tanah untuk pengembangan	2l, 9	15.851.717.450	15.851.717.450	Land bank
Properti investasi - bersih	2o, 11	5,245,488,175	68.439.164.195	Property investments - net
Aset tetap - bersih	2n, 10	67,452,414,794	5.282.040.594	Fixed assets - net
Aset pajak tangguhan	2v, 18d	5,574,975,186	5.575.821.105	Deferred tax assets
Jumlah Aset Tidak Lancar		94,124,595,604	95.148.743.343	Total Non Current Assets
JUMLAH ASET		227,619,007,472	230.354.151.220	TOTAL ASSETS

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.
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LAPORAN POSISI KEUANGAN KONSOLIDASIAN
Untuk periode yang berakhir 31 Maret 2024
(Disajikan dalam Rupiah)

CONSOLIDATED STATEMENTS OF FINANCIAL POSITIONS
As of March 31, 2024
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	Catatan Notes	31 Maret 2024 March 31, 2024	31 Desember 2023 December 31, 2023	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
Liabilitas Jangka Pendek				Short Term Liabilities
Utang usaha - pihak ketiga	2j, 12	1,325,304,620	1.051.864.522	Trade payables - third parties
Pihak berelasi	2h, 13	49,310,708,661	51.410.708.669	Related Parties
Utang lain-lain - pihak ketiga	2j, 17	622,772,382	590.852.262	Other payables - third parties
Utang akrual	16	2,767,042,545	2.778.943.614	Accrued payables
Utang pajak	2v, 18a	4,495,048,084	4.468.363.684	Tax payables
Utang pinjaman - bagian jangka pendek	14	4,855,000,000	5.170.000.000	Loan payables - short term portion
Utang Leasing Jangka Pendek			-	Short term lease debt
Uang muka penjualan	14	20,374,468,301	19.190.128.799	Unearned revenue
Uang jaminan			22.685.000	
Liabilitas Sewa			-	
Jumlah Liabilitas Jangka Pendek		83,750,344,591	84.683.546.550	Total Current Liabilities
Liabilitas Jangka Panjang				Long Term Liabilities
Utang pinjaman - bagian jangka panjang	15	87,701,866,831	88.001.866.831	Loan payables - long term portion
Liabilitas imbalan pasca kerja	2s, 19d	433,789,422	414.353.582	Employment benefits liabilities
Jumlah Liabilitas Jangka Panjang		88,135,656,253	88.416.220.413	Total Long Term Liabilities
JUMLAH LIABILITAS		171,886,000,845	173.099.766.963	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham	20	131.250.000.000	131.250.000.000	Share capital
Tambahan modal disetor	21	(12.235.280.118)	(12.235.280.118)	Additional paid-in capital
Penghasilan/(kerugian) komprehensif lain		945,100,850	964.204.799	Other comprehensive income/(loss)
Akumulasi rugi		(65,988,594,682)	(64.515.328.132)	Accumulated loss
Jumlah Ekuitas Yang Dapat Diatribusikan Kepada Entitas Induk		53,971,226,050	55.463.596.549	Total equity attributable toparent entity
Kepentingan non pengendali		1,761,780,563	1.790.787.708	Non controlling interest
JUMLAH EKUITAS		55,733,006,614	57.254.384.257	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		227,619,007,460	230.354.151.220	TOTAL LIABILITIES AND EQUITY

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**LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAINNYA KONSOLIDASIAN**
Untuk Periode Yang Berakhir 31 Maret 2024
(Disajikan Dalam Rupiah)

**CONSOLIDATED STATEMENTS OF PROFIT OR
LOSS AND OTHER COMPREHENSIVE INCOME**
As of March 31, 2024
(Expressed in Rupiah)

	Catatan/Notes	31 Maret 2024	31 Maret 2023	
Pendapatan	2p, 22	4,950,863,850	5.875.095.712	Revenues
Beban pokok pendapatan	2p, 23	(2,855,066,529)	(3,554.890.429)	Cost of sales
Laba kotor		2,095,797,320	2.320.205.283	Gross profit
Beban penjualan	2p, 24	(212,133,116)	(180.840.884)	Selling expenses
Beban umum dan administrasi	2p, 25	(2,634,700,481)	(2.398.552.117)	General and administrative expenses
Pendapatan keuangan	2p	6,504,092	4.743.420	Financial income
Beban keuangan	2p, 26	(502,495,694)	(527.243.003)	Financial expenses
Pendapatan/(beban) lain-lain - bersih	2p, 28	(124,313,825)	(77.108.679)	Other Income/(expenses) - net
Beban pajak final	2v, 17c	(130,086,072)		Final tax expenses
RUGI SEBELUM PAJAK PENGHASILAN		(1,501,427,775)	(858.795.980)	LOSS BEFORE INCOME TAX
MANFAAT/(BEBAN) PAJAK PENGHASILAN				INCOME TAX BENEFITS/(EXPENSES)
Pajak kini	2v	-	-	Current Tax
Pajak Tangguhan	2v, 18c	(845,925)	(87.143.727)	Deferred Tax
Jumlah Manfaat/(Beban) Pajak Penghasilan		(845,925)	(87.143.727)	Total Income Tax Benefits/(Expenses)
RUGI PERIODE BERJALAN		(1,502,273,700)	(945.939.707)	LOSS FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pengukuran kembali imbalan pasca kerja	2s, 19c	(19,103,944)	(8.843.715)	Remeasurement of post-employment
Pajak penghasilan terkait	2v, 18d	-	(1.743.813)	benefits Income tax related
Jumlah Penghasilan/(Beban) Komprehensif Lain		(19,103,944)	(10.587.528)	Total Other Comprehensive Income/(Expense)
RUGI KOMPREHENSIF		(1,521,377,644)	(956.527.235)	COMPREHENSIVE LOSS
Laba/(rugi) tahun berjalan yang dapat diatribusikan				Profit/(loss) of the year attributable to:
kepada:				
- Entitas induk		(1,473,266,550)	(914.794.626)	- Parent entity
- Kepentingan non pengendali		(29,007,150))	(31.145.081)	- Non controlling interest
		(1,502,273,700)	(945.939.707)	
Laba/(rugi) komprehensif yang dapat diatribusikan				Comprehensive income/(loss)
kepada:				
- Entitas induk		(1,521,377,644)	(924.995.471)	attributable to: Parent entity
- Kepentingan non pengendali		-	(31.531.764)	- Non controlling interest
		(1,521,377,644)	(956.527.235)	
Rugi per Saham Dasar	2x, 26	(1.18)	(0.67)	Loss per Share

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LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
Untuk Tahun-Tahun Yang Berakhir 31 Maret 2024
(Disajikan Dalam Rupiah)

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For The Years Ended March 31, 2024
(Expressed in Rupiah)

	Ekuitas yang dapat diatribusikan kepada Equity attributable to ownership of parent entity					Jumlah ekuitas / Total equity	
	Modal saham / Share capital	Tambahannya modal disetor/ Additional share capital	Penghasilan komprehensif lain / Other comprehensive income	Laba Ditahan (akumulasi rugi)/ Retained earnings (accumulated loss)	Kepentingan non pengendali / Non controlling interest		
Saldo per 31 Desember 2022	131.250.000.000	(12.235.280.118)	953.624.650	(60.625.179.133)	1.771.729.018	61.114.894.418	Balance as of December 31, 2022
Kepentingan non pengendali dari perubahan saham			-		18.606.341	(3.871.542.658)	Non controlling interest from changes in share holder
Laba/(rugi) periode berjalan modal disetor			-	(3.890.148.999)		-	Profit/(loss) for the year
Penghasilan komprehensif lain tahun berjalan			10.580.144		452.364	11.032.508	Other comprehensive income for the year
Biaya emisi saham							Shares Issuance cost
Saldo per 31 Desember 2023	131.250.000.000	(12.235.280.118)	964.204.794	(64.515.328.132)	1.790.787.713	57.254.384.257	Balance as of December 31, 2023
Modal Disetor	-					-	Paid - up Capital
Laba/(rugi) periode berjalan	-			(1.473.266.550)	(29.007.150)	(1.502.273.700)	Profit/(loss) for the year
Penghasilan komprehensif lain tahun berjalan	-	-	(19.103.944)	-	-	(19.103.944)	Other comprehensive income for the year
Saldo per 31 Maret 2024	131.250.000.000	(12.235.280.118)	945.100.850	(65.988.594.682)	1.761.780.563	55.733.006.613	Balance as of March 31, 2024

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.
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LAPORAN ARUS KAS KONSOLIDASIAN
Untuk Periode yang berakhir 31 Maret 2024
(Disajikan dalam Rupiah)

CONSOLIDATED STATEMENTS OF CASH FLOW
For Th Period Ended March 31 ,2024
(Expressed in Rupiah)

	Catatan/ Notes	31 Maret 2024	31 Maret 2023	
ARUS KAS DARI AKTIVITAS OPERASI				CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan dari pelanggan		6,505,064,856	5.733.739.666	<i>Receipt from customers</i>
Penerimaan lain-lain		9,129,092	4.743.420	
Pembayaran kepada pemasok		(3,589,210,347)	(3.164.684.593)	<i>Payment to suppliers</i>
Pembayaran kepada karyawan		(1,607,821,086)	(1.333.614.722)	<i>Payment to employees</i>
Pembayaran beban bunga		(494,511,092)	(532.217.004)	<i>Payment of interest expense</i>
Pembayaran lain-lain		(35,335,932)	-	
Pembayaran pajak penghasilan		(130,086,072)	37.558.099	<i>Payment of income tax</i>
ARUS KAS BERSIH YANG DIPEROLEH UNTUK AKTIVITAS OPERASI		657,229,418	745.524.866	NET CASH FLOWS PROVIDED BY OPERATING ACTIVITIES
ARUS KAS DARI AKTIVITAS INVESTASI				CASH FLOWS FROM INVESTING ACTIVITIES
Perolehan aset tetap		(118,101,198)	-	<i>Acquisition of fixed assets</i>
Penjualan aset tetap		-	-	<i>Sale of fixed assets</i>
ARUS KAS BERSIH YANG DIGUNAKAN UNTUK AKTIVITAS INVESTASI		(118,101,198)	-	NET CASH FLOWS USED IN INVESTING ACTIVITIES
ARUS KAS DARI AKTIVITAS PENDANAAN				CASH FLOWS FROM FINANCING ACTIVITIES
Pembayaran utang bank dan lembaga keuangan lain		(615,000,000)	(2.367.959.877)	<i>Payments of bank loan and other financial institutions</i>
Pembayaran kepada pihak berelasi		(2.100.000.000)		
Penerimaan dari pihak berelasi		-	480.708.692	<i>Receipt from related parties</i>
Penerimaan dari pihak ketiga		766.365.564	30.326.692	<i>Receipt from third parties</i>
ARUS KAS BERSIH (DIGUNAKAN UNTUK) DIPEROLEH DARI AKTIVITAS PENDANAAN		(1,948,634,444)	(1.856.924.493)	NET CASH FLOWS (USED IN)/PROVIDED FROM FINANCING ACTIVITIES
PENURUNAN KAS BERSIH		(1,409,506,224)	(1.111.399.627)	NET DECREASE IN CASH
				CASH AND CASH EQUIVALENT AT
KAS DAN SETARA KAS AWAL TAHUN	3	5,975,321,821	3.877.919.052	BEGINNING YEAR
SALDO KAS DAN SETARA KAS AKHIR TAHUN	3	4,565,815,598	2.766.519.425	CASH AND CASH EQUIVALENT AT ENDING YEAR

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