

PT INFORMASI TEKNOLOGI INDONESIA

Laporan Keuangan / *Financial Statements*

30 Juni 2023 / *June 30, 2023*

**Dan untuk Tahun yang Berakhir pada Tanggal tersebut /
*And for The Year then Ended***

The original financial statements included herein are in Indonesian language.

PT INFORMASI TEKNOLOGI INDONESIA Tbk
LAPORAN POSISI KEUANGAN
30 Juni 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT INFORMASI TEKNOLOGI INDONESIA Tbk
STATEMENT OF FINANCIAL POSITION
June 30, 2023
(Expressed in Rupiah, unless otherwise stated)

| | <u>30 Juni 2023</u> | <u>2022</u> | |
|------------------------------------|------------------------|------------------------|--|
| ASET | | | ASSETS |
| ASET LANCAR | | | CURRENT ASSETS |
| Kas dan setara kas | 62.019.758.582 | 81.542.958.883 | <i>Cash and cash equivalents</i> |
| Piutang usaha - pihak ketiga | 118.274.208.793 | 118.572.083.774 | <i>Trade receivables - third parties</i> |
| Piutang lain-lain | | | <i>Other receivable</i> |
| Pihak berelasi | - | 1.448.460.688 | <i>Related parties</i> |
| Pihak ketiga | 576.006.936 | 608.828.922 | <i>Third parties</i> |
| Persediaan | 1.170.090.832 | 5.229.791.823 | <i>Inventories</i> |
| Uang muka | 3.863.348.686 | 171.430.184 | <i>Advance</i> |
| Pajak dibayar di muka | 8.826.696.188 | 1.917.130.330 | <i>Prepaid taxes</i> |
| Biaya dibayar di muka | 422.584.659 | 2.613.378.352 | <i>Prepaid expenses</i> |
| Total Aset Lancar | 195.152.694.675 | 212.104.062.956 | Total Current Assets |
| ASET TIDAK LANCAR | | | NON-CURRENT ASSETS |
| Taksiran tagihan pajak penghasilan | 940.096.442 | 940.096.442 | <i>Estimated claim for tax refund</i> |
| Aset tetap - neto | 42.195.065.473 | 41.905.579.993 | <i>Fixed assets - net</i> |
| Aset pajak tangguhan | 2.690.213.350 | 2.536.250.743 | <i>Deferred tax assets</i> |
| Aset takberwujud - neto | 41.481.442.643 | 717.618.119 | <i>Intangible assets - net</i> |
| Total Aset Tidak Lancar | 87.306.817.908 | 46.099.545.297 | Total Non-current Assets |
| TOTAL ASET | 282.459.512.583 | 258.203.608.253 | TOTAL ASSETS |

PT INFORMASI TEKNOLOGI INDONESIA Tbk
LAPORAN POSISI KEUANGAN (lanjutan)
30 Juni 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT INFORMASI TEKNOLOGI INDONESIA Tbk
STATEMENT OF FINANCIAL POSITION
June 30, 2023
(Expressed in Rupiah, unless otherwise stated)

| | 30 Juni 2023 | 2022 | |
|---|------------------------|------------------------|--|
| LIABILITAS DAN EKUITAS | | | LIABILITIES AND EQUITY |
| LIABILITAS JANGKA PENDEK | | | CURRENT LIABILITIES |
| Utang bank jangka pendek | - | - | Short-term bank loans |
| Utang usaha | | | Trade payables |
| Pihak berelasi | 519.204.475 | - | Related parties |
| Pihak ketiga | 45.786.523.857 | 68.329.985.733 | Third parties |
| Utang lain-lain - pihak ketiga | 4.244.820.654 | 3.863.345.156 | Other payable - third parties |
| Utang pajak | 4.155.461.569 | 1.721.377.622 | Taxes payable |
| Beban akrual | 41.547.831.320 | 62.290.825.091 | Accrued expenses |
| Pendapatan diterima di muka | 4.439.352.807 | 9.439.352.807 | Unearned revenue |
| Utang jangka panjang yang jatuh tempo dalam satu tahun: | | | Current maturities of long-term |
| Utang bank | 10.076.428.070 | 3.270.278.943 | Bank loans |
| Total Liabilitas Jangka Pendek | 110.769.622.752 | 148.915.165.352 | Total Current Liabilities |
| LIABILITAS JANGKA PANJANG | | | NON-CURRENT LIABILITIES |
| Utang jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun: | | | Long-term liabilities net of current maturities |
| Utang bank | 5.266.424.938 | 4.426.831.196 | Bank loans |
| Liabilitas imbalan kerja jangka panjang | 9.208.271.051 | 8.210.574.245 | Long-term employee benefits liability |
| Total Liabilitas Jangka Pendek | 14.474.695.989 | 12.637.405.441 | Total Current Liabilities |
| TOTAL LIABILITAS | 125.244.318.741 | 161.552.570.793 | TOTAL LIABILITIES |
| EKUITAS | | | EQUITY |
| Modal saham - nilai nominal Rp1.000.000 per saham | | | Capital stock - par value Rp1.000.000 per share |
| Modal dasar - 40.000 saham | | | Authorized - 40.000 share |
| Modal ditempatkan dan disetor - 12.200 saham | 52.200.000.000 | 52.200.000.000 | Issued and paid up - 12.200 shares |
| Saldo surplus revaluasi aset tetap | 31.163.417.866 | 31.163.417.866 | Revaluation surplus of fixed assets |
| Emisi Saham | (3.367.447.932) | | Capital emission |
| Tambahan Modal disetor dari IPO sebesar 652.500.000 saham dengan nilai nominal Rp.100 per saham | 65.250.000.000 | | Additional paid-in capital from IPO amounted to 652.500.000 shares with a nominal value of Rp. 100 per share |
| Saldo Laba | 10.348.341.639 | 10.126.709.089 | Retained earnings |
| Penghasilan komprehensif lain | 1.620.882.270 | 3.160.910.505 | Other comprehensive income |
| TOTAL EKUITAS | 157.215.193.842 | 96.651.037.460 | TOTAL EQUITY |
| TOTAL LIABILITAS DAN EKUITAS | 282.459.512.583 | 258.203.608.253 | TOTAL LIABILITIES AND EQUITY |

The original financial statements included herein are in Indonesian language.

PT INFORMASI TEKNOLOGI INDONESIA Tbk
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
Untuk Tahun yang Berakhir pada Tanggal
30 June 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT INFORMASI TEKNOLOGI INDONESIA Tbk
STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
For the Year Ended
June 30, 2023
(Expressed in Rupiah, unless otherwise stated)

| | <u>30 Juni 2023</u> | <u>2022</u> | |
|--|-----------------------|------------------------|---|
| PENDAPATAN USAHA | 219.862.069.905 | 507.347.976.514 | REVENUES |
| BEBAN POKOK PENDAPATAN | (188.464.655.769) | (420.409.811.266) | COSTS OF REVENUES |
| LABA KOTOR | 31.397.414.137 | 86.938.165.248 | GROSS PROFIT |
| Beban umum dan administrasi | (30.284.448.733) | (54.055.057.441) | General and administrative expenses |
| Beban usaha lainnya - neto | (720.339.967) | (668.654.056) | Other expenses - net |
| LABA USAHA | 392.625.436 | 32.214.453.751 | OPERATING INCOME |
| Penghasilan keuangan | 431.539.996 | 641.344.584 | Finance income |
| Beban keuangan | (735.220.023) | (774.466.172) | Finance cost |
| LABA SEBELUM PAJAK PENGHASILAN | 88.945.409 | 32.081.332.163 | PROFIT BEFORE INCOME TAX |
| BEBAN PAJAK PENGHASILAN - NETO | (19.348.519) | (7.514.861.791) | INCOME TAX EXPENSE - NET |
| LABA NETO TAHUN BERJALAN | 69.596.890 | 24.566.470.372 | NET PROFIT FOR THE YEAR |
| PENGHASILAN (RUGI) KOMPREHENSIF LAIN | | | OTHER COMPREHENSIVE INCOME (LOSS) |
| Pos-pos yang tidak akan direklasifikasikan ke laba rugi pada periode berikutnya | | | Items that will not be reclassified to profit or loss in subsequent period |
| Saldo surplus revaluasi aset tetap | 31.163.417.866 | 31.163.417.866 | Balance in revaluation surplus of fixed assets |
| Pengukuran kembali atas imbalan kerja pasti | | 1.835.008.000 | Remeasurements of employee benefit liability |
| Pajak penghasilan terkait | (462.292.910) | (403.701.760) | Related income tax |
| PENGHASILAN KOMPREHENSIF LAIN - NETO | 31.625.710.776 | 32.594.724.106 | OTHER COMPREHENSIVE INCOME - NET |
| TOTAL LABA KOMPREHENSIF TAHUN BERJALAN | 31.695.307.666 | 57.161.194.447 | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |

The original financial statements included herein are in Indonesian language.

PT INFORMASI TEKNOLOGI INDONESIA Tbk
LAPORAN PERUBAHAN EKUITAS
Untuk Tahun yang Berakhir pada Tanggal
30 Juni 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT INFORMASI TEKNOLOGI INDONESIA Tbk
STATEMENT OF CHANGES IN EQUITY
For the Year Ended June 30, 2023
(Expressed in Rupiah, unless otherwise stated)

| | <u>Modal Saham / Share Capital</u> | <u>Surplus Revaluasi Aset Tetap / Revaluation Surplus of Fixed Assets</u> | <u>Penghasilan Komprehensif Lain - Neto / Other Comprehensive Income (loss) - Net</u> | <u>Saldo Laba / Retained Earnings</u> | <u>Total Ekuitas / Total Equity</u> | |
|---|--|---|---|---|---|--|
| Saldo 31 Desember 2021 | 12.200.000.000 | - | 1.729.604.265 | 19.607.021.574 | 33.536.625.839 | Balance as of December 31, 2021 |
| Tambahan modal disetor | 10.000.000.000 | - | - | - | 10.000.000.000 | Additional paid-in capital |
| Dividen saham | 30.000.000.000 | - | - | (30.000.000.000) | - | Share dividend |
| Laba netto tahun berjalan | - | - | - | 24.566.470.372 | 24.566.470.372 | Net profit for the year |
| Pembagian dividen saham | - | - | - | (4.046.782.857) | (4.046.782.857) | Share dividend distributed |
| Penghasilan komprehensif lain - neto | - | 31.163.417.866 | 1.431.306.240 | - | 32.594.724.106 | Other comprehensive income - net |
| Saldo 31 Desember 2022 | 52.200.000.000 | 31.163.417.866 | 3.160.910.505 | 10.126.709.089 | 96.651.037.460 | Balance as of Desember 31, 2022 |
| Tambahan modal disetor Dari penawaran saham perdana | 13.050.000.000 | - | - | - | 13.050.000.000 | Additional paid-in capital |
| <i>Additional paid-in capital</i> | 52.200.000.000 | - | - | 0 | - | Additional paid-in capital |
| Laba netto tahun berjalan | - | - | - | 69,315,516 | 69,315,516 | Net profit for the year |
| Penghasilan komprehensif lain - neto | - | 31.163.417.866 | 0 | - | 47,444,840,525 | Other comprehensive income - net |
| Saldo 30 Juni 2023 | 117.450.000.000 | 31.163.417.866 | 3.160.910.505 | 10,196,024,605 | 157,215,193,842 | Balance as of June 30, 2023 |

Lihat Catatan atas Laporan Keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

1

See accompanying Notes to Financial Statements which are an integral part of the financial statements taken as a whole.

The original financial statements included herein are in Indonesian language.

PT INFORMASI TEKNOLOGI INDONESIA Tbk
LAPORAN ARUS KAS
Untuk Tahun yang Berakhir pada Tanggal
30 Juni 2023
(Disajikan Rupiah, kecuali dinyatakan lain)

PT INFORMASI TEKNOLOGI INDONESIA Tbk
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2023
(Expressed in Rupiah, unless otherwise stated)

| | 30 Juni 2023 | 2022 | |
|--|-------------------------|------------------------|--|
| ARUS KAS DARI AKTIVITAS OPERASI | | | CASH FLOWS FROM OPERATING ACTIVITIES |
| Penerimaan dari pelanggan | 214,813,143,424 | 468.315.699.306 | Cash receipts from customers |
| Penerimaan dari penghasilan bunga | 431,539,996 | 641.344.584 | Cash receipt from interest income |
| Penerimaan dari taksiran tagihan penghasilan | - | 2.070.011.473 | Cash receipt from estimated claim income tax refund |
| Pembayaran untuk biaya keuangan | (735,220,023) | (774.466.172) | Cash paid for finance costs |
| Pembayaran kepada pemasok | (209,358,181,471) | (368.026.559.396) | Cash payment to suppliers |
| Pembayaran kas untuk karyawan | (27,647,999,229) | (38.242.307.659) | Cash paid to employees |
| Pembayaran kas untuk pajak penghasilan | 2,430,495,876 | (7.305.902.962) | Cash paid for income tax |
| Pembayaran untuk beban operasional lainnya | - | (6.654.636.901) | Cash paid for other operational expense |
| Kas Neto Diperoleh dari (Digunakan untuk) Aktivitas Operasi | (20,066,221,427) | 50.023.182.273 | Net Cash Provided by (Used in) Operating Activities |
| ARUS KAS DARI AKTIVITAS INVESTASI | | | CASH FLOWS FROM INVESTING ACTIVITIES |
| Perolehan aset tetap | (1,582,296,000)) | (3.874.836.158) | Purchase of fixed assets |
| Perolehan aset takberwujud | (6,267,850,000)) | (322.506.472) | Acquisition of intangible assets |
| Hasil penjualan aset tetap | - | 495.495.495 | Sales of fixed assets |
| Penurunan (kenaikan) dana yang dibatasi penggunaannya | - | - | Decrease (increase) for restricted funds |
| Kas Neto Digunakan untuk Aktivitas Investasi | (7,850,146,000) | (3.701.867.135) | Net Cash Used in Investing Activities |

The original financial statements included herein are in Indonesian language.

PT INFORMASI TEKNOLOGI INDONESIA
LAPORAN ARUS KAS
 Untuk Tahun yang Berakhir pada Tanggal
 30 Juni 2023 (lanjutan)
 (Disajikan Rupiah, kecuali dinyatakan lain)

PT INFORMASI TEKNOLOGI INDONESIA
STATEMENT OF CASH FLOWS (continued)
 For the Year Ended
 June 30, 2023
 (Expressed in Rupiah, unless otherwise stated)

| | 30 Juni 2023 | 2022 | |
|--|-------------------------|-----------------------|---|
| ARUS KAS DARI AKTIVITAS PENDANAAN | | | CASH FLOWS FROM FINANCING ACTIVITIES |
| Pihak berelasi | | | <i>Related parties</i> |
| Penerimaan | - | - | <i>Proceed</i> |
| Pembayaran | - | - | <i>Payment</i> |
| Tambahan modal disetor | - | 10.000.000.000 | <i>Additional share capital</i> |
| Utang bank | | | <i>Bank loans</i> |
| Penerimaan | 10,000,000,000 | 10.000.000.000 | <i>Proceeds</i> |
| Pembayaran | (1,606,832,877) | (8.302.889.861) | <i>Payments</i> |
| Pembayaran dividen | - | - | <i>Payment of dividends</i> |
| Kas Neto Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan | 8,393,167,123 | 11.697.110.139 | Net Cash Provided by (Used in) Financing Activities |
| KENAIKAN (PENURUNAN) NETO KAS DAN SETARA KAS | (19,523,200,303) | 58.018.445.277 | NET INCREASE (DECREASE) OF CASH AND CASH EQUIVALENTS |
| KAS DAN SETARA KAS PADA AWAL TAHUN | 81,542,958,883 | 23.524.513.606 | CASH ON HAND AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR |
| KAS DAN SETARA KAS PADA AKHIR TAHUN | 62,019,758,580 | 81.542.958.883 | CASH ON HAND AND EQUIVALENTS AT THE END OF THE YEAR |

PT INFORMASI TEKNOLOGI INDONESIA
CATATAN ATAS LAPORAN KEUANGAN
30 Juni 2023
Dan untuk Tahun yang Berakhir pada Tanggal tersebut
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT INFORMASI TEKNOLOGI INDONESIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023
And for the Year then Ended
(Expressed in Rupiah, unless otherwise stated)

1. KAS DAN SETARA KAS

1 CASH AND CASH EQUIVALENTS

| | 30 Juni 2023 | 2022 | |
|---|-----------------------|-----------------------|---|
| Kas | | | <i>Cash on hand</i> |
| Rupiah | 12.500.000 | 12.500.000 | <i>Rupiah</i> |
| Bank | | | <i>Cash in banks</i> |
| Rupiah | | | <i>Rupiah</i> |
| PT Bank Central Asia Tbk | 3.998.443.274 | 32.321.079.240 | <i>PT Bank Central Asia Tbk</i> |
| PT Bank Mandiri (Persero) Tbk | 2.573.615.472 | 15.063.399.768 | <i>PT Bank Mandiri (Persero) Tbk</i> |
| PT Bank Danamon Indonesia Tbk | 1.148.563.786 | 4.021.734.411 | <i>PT Bank Danamon Indonesia Tbk</i> |
| PT Bank Permata Tbk | 1.147.222.704 | 2.060.857.433 | <i>PT Bank Permata Tbk</i> |
| PT Bank Mega Tbk | 371.904.309 | 880.393.891 | <i>PT Bank Mega Tbk</i> |
| PT Bank Sinarmas Tbk | 119.193.003 | 774.084.117 | <i>PT Bank Sinarmas Tbk</i> |
| PT Bank Bukopin Tbk | 185.995.951 | 681.835.988 | <i>PT Bank Bukopin Tbk</i> |
| PT Bank Tabungan Negara (Persero) Tbk | 1.955.216.603 | 582.146.212 | <i>PT Bank Tabungan Negara (Persero) Tbk</i> |
| PT Bank DKI | 704.879.377 | 380.083.073 | <i>PT Bank DKI</i> |
| PT Bank CIMB Niaga Tbk | 2.820.895.119 | 272.147.211 | <i>PT Bank CIMB Niaga Tbk</i> |
| PT Bank Negara Indonesia (Persero) Tbk | 174.310.758 | 147.803.523 | <i>PT Bank Negara Indonesia (Persero) Tbk</i> |
| PT Bank UOB Indonesia | 533.575.555 | 120.163.094 | <i>PT Bank UOB Indonesia</i> |
| PT Bank Nationalnobu Tbk | 105.021.715 | 103.851.266 | <i>PT Bank Nationalnobu Tbk</i> |
| PT Bank Rakyat Indonesia (Persero) Tbk | 1.068.420.957 | 11.890.431 | <i>PT Bank Rakyat Indonesia (Persero) Tbk</i> |
| PT Bank Pan Indonesia Tbk | - | 4.959.415 | <i>PT Bank Pan Indonesia Tbk</i> |
| Dolar Amerika Serikat | | | <i>United States Dollar</i> |
| PT Bank Mandiri (Persero) Tbk | - | 4.029.810 | <i>PT Bank Mandiri (Persero) Tbk</i> |
| Sub-total | 16.919.758.582 | 57.430.458.883 | Sub-total |
| Deposito berjangka | | | <i>Time deposits</i> |
| Rupiah | | | <i>Rupiah</i> |
| PT Bank Mega Tbk | - | 10.000.000.000 | <i>PT Bank Mega Tbk</i> |
| PT Bank Pan Indonesia Tbk | 8.000.000.000 | 8.000.000.000 | <i>PT Bank Pan Indonesia Tbk</i> |
| PT Bank DKI | 35.000.000.000 | | <i>PT Bank DKI</i> |
| PT Bank Negara Indonesia (Persero) Tbk | 2.100.000.000 | 2.100.000.000 | <i>PT Bank Negara Indonesia (Persero) Tbk</i> |
| PT Bank Central Asia Tbk | - | 2.000.000.000 | <i>PT Bank Central Asia Tbk</i> |
| PT Bank BPR Intidana Sukses Makmur | - | 2.000.000.000 | <i>PT Bank BPR Intidana Sukses Makmur</i> |
| Sub-total | 45.100.000.000 | 24.100.000.000 | Sub-total |
| Total | 62.019.758.582 | 81.542.958.883 | Total |

PT INFORMASI TEKNOLOGI INDONESIA
CATATAN ATAS LAPORAN KEUANGAN
30 Juni 2023
Dan untuk Tahun yang Berakhir pada Tanggal tersebut
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT INFORMASI TEKNOLOGI INDONESIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023
And for the Year then Ended
(Expressed in Rupiah, unless otherwise stated)

2. PIUTANG USAHA

| | 30 June 2023 | 2022 | |
|--|-----------------------|------------------------|---|
| Pihak berelasi (Catatan 25) | | | <i>Related party (Note 25)</i> |
| PT Jasa Kelola Asia | 1,448,610,616.72 | 1.379.013.969 | <i>PT Jasa Kelola Asia</i> |
| Pihak ketiga | | | <i>Third parties</i> |
| PT Bank Mandiri (Persero) Tbk | - | 14.451.388.174 | <i>PT Bank Mandiri (Persero) Tbk</i> |
| PT Trans Digital Media | 4,493,336,326 | 11.050.708.909 | <i>PT Trans Digital Media</i> |
| PT Home Credit Indonesia | 3,072,053,723 | 6.658.262.095 | <i>PT Home Credit Indonesia</i> |
| PT Metra net | 5,761,242,123 | 5.366.693.656 | <i>PT Metra net</i> |
| PT Satkomindo Mediyasa | 4,819,219,316 | 5.121.680.527 | <i>PT Satkomindo Mediyasa</i> |
| PT Telekomunikasi Indonesia | - | 3.255.072.978 | <i>PT Telekomunikasi Indonesia</i> |
| PT Infinitium Solutions | 2,156,628,408 | 3.130.621.124 | <i>PT Infinitium Solutions</i> |
| PT Pertamina (Persero) | 1,216,085,203 | 2.303.217.945 | <i>PT Pertamina (Persero)</i> |
| PT Prudential Life Assurance | 679,062,306 | 1.708.018.268 | <i>PT Prudential Life Assurance</i> |
| PT. Goto Gojek Tokopedia | 3,546,239,296 | - | <i>Facebook Ireland Limited</i> |
| PT Bank CIMB Niaga Tbk | 2,231,456,132 | - | <i>BPJS Kesehatan</i> |
| Citibank N.A. | 2,211,152,573 | - | <i>Tyntec Limited</i> |
| PT. Bank BTPN Tbk | 1,806,770,156 | - | <i>PT Bukalapak.com Tbk</i> |
| Lain-lain (masing-masing dibawah Rp 1.000.000.000) | 23,204,169,573 | 66.765.447.254 | <i>Others (each below Rp 1,000,000,000)</i> |
| Sub-total | 56,646,025,753 | 121.190.124.899 | <i>Sub-total</i> |
| Dikurangi penyisihan kerugian penurunan nilai | (2,964,842,588) | (2.618.041.125) | <i>Less allowance for impairment losses</i> |
| Total | 61.628.083.040 | 118.572.083.774 | Total |

3. PIUTANG LAIN-LAIN

| | 30 Juni 2023 | 2022 | |
|----------------|---------------------|----------------------|----------------------|
| Pihak berelasi | 37.139.163 | 1.448.460.688 | <i>Related party</i> |
| Pihak ketiga | 538.867.772 | 608.828.922 | <i>Third parties</i> |
| Total | 576.006.935 | 2.057.289.610 | Total |

3. OTHER RECEIVABLES

4. PERSEDIAAN

Akun ini merupakan persediaan pulsa SMS dari beberapa operator. Saldo persediaan per 30 Juni 2023 dan 2022 adalah masing masing sebesar Rp 1.170.090.832 dan Rp 5.229.791.823.

4. INVENTORIES

This account represents inventory of SMS credit from several operators. As of June 30, 2023 and 2022, total inventories amounted to Rp 1.170.090.832 and Rp 5.229.791.823, respectively.

5. BEBAN DIBAYAR DI MUKA

Pada tanggal 30 Juni 2023 dan 2022, akun ini seluruhnya mengenai asuransi dibayar dimuka dan biaya emisi sebesar Rp 29.760.805 dan Rp 2.613.378.352

5. PREPAID EXPENSES

As of June 30, 2023 and 2022, this account pertains to prepaid insurance and emission costs amounting to Rp 29.760.805 and Rp 2.613.378.352.

6. UANG MUKA

Pada tanggal 30 Juni 2023 dan 2022, akun ini seluruhnya merupakan uang muka pembelian kepada pihak ketiga masing - masing bernilai Rp 3.863.348.686 dan Rp 171.430.184.

6. ADVANCES

As of June 30, 2023 and 2022, this account pertains to purchase advances to third parties amounting to Rp 3.863.348.686 and Rp 171.430.184.

PT INFORMASI TEKNOLOGI INDONESIA
CATATAN ATAS LAPORAN KEUANGAN
30 Juni 2023
Dan untuk Tahun yang Berakhir pada Tanggal tersebut
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT INFORMASI TEKNOLOGI INDONESIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023
And for the Year then Ended
(Expressed in Rupiah, unless otherwise stated)

7. ASET TETAP

7 FIXED ASSETS

| | 30 Juni 2023 | | | | | |
|---------------------------------------|--------------------------------------|---------------------------|-----------------------------|---------------------------|---------------------------------|---|
| | Saldo Awal / Beginning Balance | Penambahan / Additions | Pengurangan / Deductions | Revaluasi/ Revaluation | Saldo Akhir / Ending Balance | |
| Biaya | | | | | | Costs |
| Tanah | 31.605.500.000 | - | - | - | 31.605.500.000 | Land |
| Bangunan | 3.975.000.000 | - | - | - | 3.975.000.000 | Buildings |
| Kendaraan | 2.513.406.500 | - | - | - | 2.513.406.500 | Vehicle |
| Komputer dan perlengkapan | 19.330.671.011 | 1.565.301.000 | - | - | 20.895.972.011 | Computer and peripheral |
| Peralatan kantor | 1.676.708.461 | 16.995.000 | - | - | 1.693.703.461 | Office equipment |
| Perabot dan perlengkapan | 168.779.077 | - | - | - | 168.779.077 | Furniture and fixtures |
| Total Biaya | 59.270.065.049 | 1.582.296.000 | - | - | 60.852.361.049 | Total Costs |
| Akumulasi Penyusutan | | | | | | Accumulated Depreciation |
| Bangunan | 52.288.125 | 104.576.250 | - | - | 156.864.375 | Buildings |
| Kendaraan | 408.233.444 | 157.087.906 | - | - | 565.321.350 | Vehicles |
| Komputer dan perlengkapan | 15.161.412.058 | 991.417.243 | - | - | 16.152.829.301 | Computer and peripheral |
| Peralatan kantor | 1.581.165.112 | 37.109.808 | - | - | 1.618.274.920 | Office equipment |
| Perabot dan perlengkapan | 161.386.317 | 2.619.313 | - | - | 164.005.630 | Furniture and fixtures |
| Total Akumulasi Penyusutan | 17.364.485.056 | 1.292.810.520 | - | - | 18.657.295.576 | Total Accumulated Depreciation |
| Nilai Buku Neto | 41.905.579.993 | | | | 42.195.065.473 | Net Book Value |

| | 2022 | | | | | |
|---------------------------------------|--------------------------------------|---------------------------|-----------------------------|---------------------------|---------------------------------|---|
| | Saldo Awal / Beginning Balance | Penambahan / Additions | Pengurangan / Deductions | Revaluasi/ Revaluation | Saldo Akhir / Ending Balance | |
| Biaya | | | | | | Costs |
| Tanah | 3.494.359.250 | - | - | 28.111.140.750 | 31.605.500.000 | Land |
| Bangunan | 3.922.963.561 | - | - | 52.036.439 | 3.975.000.000 | Buildings |
| Kendaraan | 1.716.306.500 | 1.507.100.000 | (710.000.000) | - | 2.513.406.500 | Vehicle |
| Komputer dan perlengkapan | 17.041.521.308 | 2.343.683.158 | (54.533.181) | - | 19.330.671.285 | Computer and peripheral |
| Peralatan kantor | 1.657.655.461 | 19.053.000 | - | - | 1.676.708.461 | Office equipment |
| Perabot dan perlengkapan | 163.779.077 | 5.000.000 | - | - | 168.779.077 | Furniture and fixtures |
| Total Biaya | 27.996.585.157 | 3.874.836.158 | (764.533.181) | 28.163.177.189 | 59.270.065.323 | Total Costs |
| Akumulasi Penyusutan | | | | | | Accumulated Depreciation |
| Bangunan | 2.820.385.207 | 232.143.595 | - | (3.000.240.677) | 52.288.125 | Buildings |
| Kendaraan | 480.411.798 | 341.988.313 | (414.166.667) | - | 408.233.444 | Vehicles |
| Komputer dan perlengkapan | 13.660.422.859 | 1.555.522.654 | (54.533.181) | - | 15.161.412.332 | Computer and peripheral |
| Peralatan kantor | 1.510.566.467 | 70.598.645 | - | - | 1.581.165.112 | Office equipment |
| Perabot dan perlengkapan | 156.392.906 | 4.993.411 | - | - | 161.386.317 | Furniture and fixtures |
| Total Akumulasi Penyusutan | 18.628.179.237 | 2.205.246.618 | (468.699.848) | (3.000.240.677) | 17.364.485.330 | Total Accumulated Depreciation |
| Nilai Buku Neto | 9.368.405.920 | | | | 41.905.579.993 | Net Book Value |

Jumlah beban penyusutan sebesar Rp 1.292.810.520 dan Rp 2.205.246.618 masing-masing untuk tahun 2023 dan 2022 dicatat sebagai bagian dari beban umum dan administrasi.

Depreciation expense amounting to Rp 1.292.810.520 and Rp 2.205.246.618 in June 30, 2023 and 2022, respectively, were recorded under general and administrative expenses.

8 ASET TAKBERWUJUD

8 INTANGIBLE ASSETS

| | | 30 Juni 2023 | | | | |
|-----------------------------------|---------------------------------------|-------------------------------|--------------------------------|-------------------------------------|--|---------------------------------------|
| | <u>Saldo Awal / Beginning Balance</u> | <u>Penambahan / Additions</u> | <u>Pengurangan / Deduction</u> | <u>Saldo Akhir / Ending Balance</u> | | |
| Biaya Perolehan | | | | | | Acquisition Costs |
| <i>Mobile application</i> | 410.256.410 | - | - | 410.256.410 | | <i>Mobile application</i> |
| <i>Jatis top pulsa</i> | 233.435.897 | - | - | 233.435.897 | | <i>Jatis top pulsa</i> |
| <i>Ticketing system</i> | 65.663.264 | - | - | 65.663.264 | | <i>Ticketing system</i> |
| <i>JNS 6 SMS Broadcast</i> | 3.648.796.917 | - | - | 3.648.796.917 | | <i>JNS 6 SMS Broadcast</i> |
| <i>Lisensi microsoft</i> | 66.100.000 | - | - | 66.100.000 | | <i>Microsoft license</i> |
| <i>Development AI</i> | 40.916.500.000 | - | - | 40.916.500.000 | | |
| Total Biaya Perolehan | 45.340.752.488 | - | - | 45.340.752.488 | | Total Acquisition Costs |
| Akumulasi Amortisasi | | | | | | Accumulated Amortization |
| <i>Mobile application</i> | 410.256.410 | - | - | 410.256.410 | | <i>Mobile application</i> |
| <i>Jatis top pulsa</i> | 233.435.897 | - | - | 233.435.897 | | <i>Jatis top pulsa</i> |
| <i>Ticketing system</i> | 65.663.264 | - | - | 65.663.264 | | <i>Ticketing system</i> |
| <i>JNS 6 SMS Broadcast</i> | 2.945.466.298 | 148.999.695 | - | 3.094.466.993 | | <i>JNS 6 SMS Broadcast</i> |
| <i>Lisensi microsoft</i> | 51.812.500 | 3.675.781 | - | 55.488.281 | | <i>Microsoft license</i> |
| Total akumulasi amortisasi | 3.706.634.369 | 152.675.477 | - | 3.859.309.846 | | Total accumulated amortization |
| Nilai Buku Neto | 41.634.118.119 | | | 41.481.442.642 | | Net Book Value |
| 2022 | | | | | | |
| | <u>Saldo Awal / Beginning Balance</u> | <u>Penambahan / Additions</u> | <u>Pengurangan / Deduction</u> | <u>Saldo Akhir / Ending Balance</u> | | |
| Biaya Perolehan | | | | | | Acquisition Costs |
| <i>Mobile application</i> | 410.256.410 | - | - | 410.256.410 | | <i>Mobile application</i> |
| <i>Jatis top pulsa</i> | 233.435.897 | - | - | 233.435.897 | | <i>Jatis top pulsa</i> |
| <i>Ticketing system</i> | 65.663.264 | - | - | 65.663.264 | | <i>Ticketing system</i> |
| <i>JNS 6 SMS Broadcast</i> | 3.326.290.445 | 322.506.472 | - | 3.648.796.917 | | <i>JNS 6 SMS Broadcast</i> |
| <i>Lisensi microsoft</i> | 66.100.000 | - | - | 66.100.000 | | <i>Microsoft license</i> |
| Total Biaya Perolehan | 4.101.746.016 | 322.506.472 | - | 4.424.252.488 | | Total Acquisition Costs |
| Akumulasi Amortisasi | | | | | | Accumulated Amortization |
| <i>Mobile application</i> | 410.256.410 | - | - | 410.256.410 | | <i>Mobile application</i> |
| <i>Jatis top pulsa</i> | 233.435.897 | - | - | 233.435.897 | | <i>Jatis top pulsa</i> |
| <i>Ticketing system</i> | 65.663.264 | - | - | 65.663.264 | | <i>Ticketing system</i> |
| <i>JNS 6 SMS Broadcast</i> | 2.699.982.436 | 245.483.862 | - | 2.945.466.298 | | <i>JNS 6 SMS Broadcast</i> |
| <i>Lisensi microsoft</i> | 35.287.500 | 16.525.000 | - | 51.812.500 | | <i>Microsoft license</i> |
| Total akumulasi amortisasi | 3.444.625.507 | 262.008.862 | - | 3.706.634.369 | | Total accumulated amortization |
| Nilai Buku Neto | 657.120.509 | | | 717.618.119 | | Net Book Value |

PT INFORMASI TEKNOLOGI INDONESIA
CATATAN ATAS LAPORAN KEUANGAN
30 Juni 2023
Dan untuk Tahun yang Berakhir pada Tanggal tersebut
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT INFORMASI TEKNOLOGI INDONESIA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023
And for the Year then Ended
(Expressed in Rupiah, unless otherwise stated)

9. UTANG BANK

a. Jangka pendek

| | 30 Juni 2023 | 2022 |
|---|---------------------|-------------|
| PT Bank CIMB Niaga Tbk Pinjaman Transaksi Khusus | - | - |

*PT Bank CIMB Niaga Tbk
Special Transaction Loan*

b. Jangka panjang

| | 30 Juni 2023 | 2022 |
|--|-----------------------|----------------------|
| PT Bank Panin Tbk | 15.342.853.008 | 7.697.110.139 |
| Dikurangi bagian yang jatuh tempo dalam waktu satu tahun | 10.076.428.070 | 2.430.685.201 |
| Bagian Jangka Panjang | 5.266.424.938 | 4.426.831.196 |

b. Long-term

PT Bank Panin Tbk

*Less the maturity
within a year*

Long-term Portion

10. UTANG USAHA

| | 30 Juni 2023 | 2022 |
|---|-----------------------|-----------------------|
| Pihak berelasi | 519.204.475 | - |
| Pihak ketiga | | |
| PT Telekomunikasi Seluler | 26.844.067.431 | 32.971.110.957 |
| Meta Platforms Ireland Limited | 7.929.338.864 | 27.408.043.601 |
| PT Integra Mitra Sejati | 2.182.871.484 | 6.282.312.658 |
| PT TIG Technologies Indonesia | 1.556.044.608 | - |
| PT Infobip Technology Indonesia | 1.332.000.000 | - |
| Lain-lain (dibawah Rp 1.000.000.000) | 5.942.201.470 | 1.668.518.607 |
| Total | 46.305.728.332 | 68.329.985.733 |

10. TRADE PAYABLES

*Related parties
Third parties*

*PT Telekomunikasi Seluler
Meta Platforms Ireland Limited
PT Integra Mitra Sejati
PT Pintar Cari Usaha
Facebook Ireland Limited
Others (below
Rp 1,000,000,000)*

Total

11. UTANG LAIN-LAIN

Pada tanggal 30 Juni 2023 dan 2022, akun tersebut merupakan utang lain-lain ke pihak ketiga masing-masing sebesar Rp 4.244.820.654 dan Rp 3.863.345.156.

11. OTHER PAYABLES

As of June 30, 2023 and 2022, this account represents other payables to third parties amounting to Rp 4.244.820.654 and Rp 3.863.345.156, respectively.

12. PERPAJAKAN

a. Pajak Dibayar di Muka

Pada tanggal 30 Juni 2023 dan 2022, akun ini merupakan Pajak Pertambahan Nilai ("PPN") sebesar Rp 2.705.381.686 dan Rp 1.917.130.330.

12. TAXATIONS

a. Prepaid Tax

As of June 30, 2023 and 2022, this account represents Value Added Tax ("VAT") amounting to Rp 2,705,381,686 and Rp 1,917,130,330, respectively.

b. Taksiran Tagihan Pajak Penghasilan

| | 30 Juni 2023 | 2022 |
|---|--------------|--------------------|
| Lebih bayar atas pajak penghasilan badan tahun: | | |
| 2021 | - | 940.096.442 |
| 2020 | - | - |
| Total | - | 940.096.442 |

b. Claims for Income Tax Refund

Overpayment of corporate income tax fiscal year:
 2021
 2020

2021
 2020

Total

c. Utang Pajak

| | 30 Juni 2023 | 2022 |
|-------------------|----------------------|----------------------|
| Pajak penghasilan | | |
| Pasal 21 | 292.042.907 | 231.516.142 |
| Pasal 23 | 48.537.792 | 34.915.437 |
| Pasal 26 | 1.484.712.725 | 1.440.358.663 |
| Pasal 29 | 19.629.892 | 14.587.380 |
| Total | 1.844.923.316 | 1.721.377.622 |

c. Taxes Payable

Income taxes
 Article 21
 Article 23
 Article 26
 Article 29

Total

d. Beban Pajak Penghasilan

| | 30 Juni 2023 | 2022 |
|--------------------------------------|---------------------|------------------------|
| Beban pajak kini | (19.629.892) | (7.320.490.341) |
| Manfaat (beban) pajak tangguhan | - | (194.371.450) |
| Total beban pajak penghasilan | (19.629.892) | (7.514.861.791) |

d. Income Tax Expenses

Current tax expenses
 Deferred tax benefit (expense)

Total income tax expenses

13. BEBAN AKRUAL

| | 30 Juni 2023 | 2022 |
|---------------------------------|-----------------------|-----------------------|
| Beban SMS operator | 31.981.419.989 | 49.917.665.617 |
| Beban karyawan | 1.266.218.326 | 6.851.413.184 |
| Beban manage service dan proyek | 5.173.800.845 | 1.225.066.273 |
| Jasa profesional | 1.686.550.000 | 1.797.500.000 |
| Lain-lain | 1.439.842.166 | 2.499.180.017 |
| Total | 41.547.831.326 | 62.290.825.091 |

13. ACCRUED EXPENSES

Cost of SMS operator
 Employee expenses
 Cost of manage service and project
 Professional fee
 Others

Total

14. PENDAPATAN DITERIMA DI MUKA

Akun ini merupakan pendapatan diterima di muka atas jasa pengiriman pesan singkat. Sisa saldo pendapatan diterima dimuka adalah masing-masing sebesar Rp 4.439.352.807 dan Rp 9.439.352.807.

14 UNEARNED REVENUE

This account represents unearned revenue of SMS broadcast service. The outstanding balance of unearned revenue of SMS broadcast service amounting to Rp 9,439,352,807 and Rp 13,277,259,011, respectively.

15. PENDAPATAN

| | 30 Juni 2023 | 2022 |
|-------------------------------|------------------------|------------------------|
| Jasa pengiriman pesan singkat | 155.159.525.170 | 360.558.589.363 |
| Jasa pengiriman WhatsApp | 59.763.614.564 | 117.337.339.567 |
| Jasa lainnya | 4.938.930.171 | 29.452.047.584 |
| Total | 219.862.069.905 | 507.347.976.514 |

15. REVENUES

SMS broadcast service
 WhatsApp broadcast service
 Other services

Total

16. BEBAN POKOK PENDAPATAN

16. COSTS OF REVENUES

| | 30 Juni 2023 | 2022 | |
|---------------------------------|------------------------|------------------------|-----------------------------------|
| Jasa pengiriman pesan singkat | 137.451.648.784 | 316.483.988.709 | SMS broadcast service |
| Jasa pengiriman <i>WhatsApp</i> | 47.111.252.203 | 86.567.023.437 | <i>WhatsApp</i> broadcast service |
| Jasa lainnya | 3.901.754.782 | 17.358.799.120 | Other services |
| Total | 188.464.655.769 | 420.409.811.266 | Total |

17. BEBAN UMUM DAN ADMINISTRASI

17. GENERAL AND ADMINISTRATIVE EXPENSES

| | 30 Juni 2023 | 2022 | |
|-----------------------------|-----------------------|-----------------------|---------------------------------|
| Gaji dan tunjangan karyawan | 22.336.503.575 | 41.497.521.589 | Salary and employees allowances |
| Telekomunikasi | 2.768.804.850 | 5.625.214.888 | Telecommunication |
| Penyusutan | 1.292.810.520 | 2.205.246.618 | Depreciation |
| Jasa profesional | 426.257.693 | 1.461.905.011 | Professional fees |
| Jasa manajemen | 458.000.000 | 912.000.000 | Management fee |
| Tenaga kerja lepas | 418.759.608 | 883.751.880 | Outsourcing employee |
| Jamuan | 327,370,589 | 579.427.614 | Entertainment |
| Amortisasi | 152,675,477 | 262.008.862 | amortization |
| Imbalan kerja | 900.281.374 | (705.375.000) | Employee benefit |
| Lain-lain | 1,202,985,047 | 1.333.355.979 | Others |
| Total | 30,284,448,733 | 54.055.057.441 | Total |