

**PT Superkrane Mitra Utama Tbk
dan Entitas Anak/
*and its Subsidiary***

Laporan Keuangan Konsolidasian Proforma
untuk Periode Sembilan Bulan yang Berakhir
pada Tanggal 30 September 2024/

*Pro Forma Consolidated Financial Statements
for the Nine-month Period Ended
September 30, 2024*

beserta Laporan Asurans Praktisi Independen/
with Independent Practitioner's Assurance Report

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**Laporan Asurans Praktisi Independen
atas Kompilasi Informasi Keuangan
Konsolidasian Proforma**

No. : PHHARP-AL/217/LY/LY/2024

**Pemegang Saham, Dewan Komisaris
dan Direksi
PT Superkrane Mitra Utama Tbk**

**Laporan atas Kompilasi Informasi
Keuangan Konsolidasian Proforma**

Kami telah menyelesaikan perikatan asurans kami untuk melaporkan kompilasi informasi keuangan konsolidasian proforma PT Superkrane Mitra Utama Tbk (“Perusahaan”) dan Entitas Anak oleh manajemen. Informasi keuangan konsolidasian proforma terdiri dari laporan posisi keuangan konsolidasian proforma pada 30 September 2024, laporan laba rugi dan penghasilan komprehensif lain konsolidasian proforma dan laporan arus kas konsolidasian proforma untuk periode sembilan bulan yang berakhir pada tanggal tersebut. Kriteria yang berlaku yang menjadi dasar manajemen untuk menyajikan informasi keuangan konsolidasian proforma dijelaskan dalam Catatan 4.

***Independent Practitioner’s Assurance
Report on the Compilation of Pro Forma
Consolidated Financial Information***

No. : PHHARP-AL/217/LY/LY/2024

***The Shareholders, Board of Commissioners
and Directors
PT Superkrane Mitra Utama Tbk***

***Report on the Compilation of Pro Forma
Consolidated Financial Information***

We have completed our assurance engagement to report on the compilation pro forma consolidated financial information of PT Superkrane Mitra Utama Tbk (“the Company”) and its Subsidiary by management. The pro forma consolidated financial information consists of the pro forma consolidated statement of financial position as at September 30, 2024, the pro forma consolidated statement of profit or loss and other comprehensive income and pro forma consolidated statement of cash flows for the nine-month period then ended. The applicable criteria on the basis of which the management has compiled the pro forma consolidated financial information are described in Note 4.



PKF
Paul Hadiwinata, Hidajat, Arsono,
Retno, Palilingan & Rekan

**Laporan Asurans Praktisi Independen
atas Kompilasi Informasi Keuangan
Konsolidasian Proforma (lanjutan)**

No. : PHHARP-AL/217/LY/LY/2024
(lanjutan)

**Laporan atas Kompilasi Informasi
Keuangan Konsolidasian Proforma
(lanjutan)**

Informasi keuangan konsolidasian kompilasi proforma telah disajikan oleh manajemen untuk mengilustrasikan dampak dari pengalihan saham yang dinyatakan dalam Catatan 4 pada laporan posisi keuangan konsolidasian proforma Perusahaan dan Entitas Anak pada tanggal yang ditentukan dan kinerja keuangan dan arus kasnya untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2024 seolah-olah transaksi tersebut terjadi pada tanggal 30 September 2024. Sebagai bagian dari proses ini, informasi mengenai laporan posisi keuangan, laporan laba rugi dan laporan arus kas Perusahaan dan Entitas Anak telah diekstraksi oleh manajemen dari laporan keuangan Perusahaan dan Entitas Anak untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2024, yang atasnya sebuah laporan audit telah diterbitkan.

***Independent Practitioner's Assurance
Report on the Compilation of Pro Forma
Consolidated Financial Information
(continued)***

No. : PHHARP-AL/217/LY/LY/2024
(continued)

***Report on the Compilation of Pro Forma
Consolidated Financial Information
(continued)***

Compilation of pro forma consolidated financial information has been presented by management to illustrate the impact of the shares transfers stated in Note 4 to the pro forma consolidated statement of financial position of the Company and its subsidiary as at the date specified and their financial performance and cash flows for the nine-month period ended September 30, 2024 as if the transaction occurred on September 30, 2024. As part of this process, information regarding the Company and its subsidiary's statement of financial position, profit or loss and cash flows have been extracted by management from the Company and its subsidiary's financial statements for the nine-month period ended September 30, 2024, on which an audit report has been issued.



PKF

**Paul Hadiwinata, Hidajat, Arsono,
Retno, Palilingan & Rekan**

**Laporan Asurans Praktisi Independen
atas Kompilasi Informasi Keuangan
Konsolidasian Proforma (lanjutan)**

No. : PHHARP-AL/217/LY/LY/2024
(lanjutan)

**Tanggung Jawab Manajemen atas
Informasi Keuangan Konsolidasian
Proforma**

Manajemen bertanggung jawab atas penyajian informasi keuangan konsolidasian proforma berdasarkan kriteria dan asumsi-asumsi yang dijelaskan dalam Catatan 4.

Tanggung Jawab Praktisi

Tanggung jawab kami adalah untuk menyatakan suatu opini mengenai apakah informasi keuangan konsolidasian proforma telah dikompilasi, dalam semua hal yang material, oleh manajemen berdasarkan kriteria yang berlaku.

Kami melaksanakan perikatan sesuai dengan Standar Perikatan Asurans 3420, "Perikatan Asurans untuk Informasi Kompilasi Keuangan Proforma", yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan prosedur untuk memperoleh keyakinan memadai tentang apakah manajemen telah menyajikan, dalam semua hal yang material, informasi keuangan proforma berdasarkan kriteria dan asumsi-asumsi yang dijelaskan dalam Catatan 4.

***Independent Practitioner's Assurance
Report on the Compilation of Pro Forma
Consolidated Financial Information
(continued)***

No. : PHHARP-AL/217/LY/LY/2024
(continued)

***Management's Responsibility for the Pro
Forma Consolidated Financial Information***

Management is responsible for the presentation of pro forma consolidated financial information on the basis of the criteria and assumptions described in Note 4.

Practitioner's Responsibilities

Our responsibility is to express an opinion on whether the pro forma consolidated financial information has been compiled, in all material respects, by management based on the applicable criteria.

We conducted our engagement in accordance with Assurance Engagement Standard 3420, "Assurance Engagement to Report on the Compilation of Pro Forma Financial Information", which is established by the Indonesian Institute of Certified Public Accountants. This standard requires that we comply with ethical requirements and plan and perform procedures to obtain reasonable assurance about whether management has presented, in all material respects, the pro forma consolidated financial information based on the criteria and assumptions described in Note 4.



PKF
Paul Hadiwinata, Hidajat, Arsono,
Retno, Palilingan & Rekan

**Laporan Asurans Praktisi Independen
atas Kompilasi Informasi Keuangan
Konsolidasian Proforma (lanjutan)**

No. : PHHARP-AL/217/LY/LY/2024
(lanjutan)

Tanggung Jawab Praktisi (lanjutan)

Untuk tujuan perikatan ini, kami tidak bertanggung jawab untuk memutakhirkan atau menerbitkan kembali laporan atau opini apapun atas informasi keuangan historis yang digunakan dalam menyajikan informasi keuangan proforma.

Tujuan informasi keuangan konsolidasian proforma adalah semata-mata untuk mengilustrasikan dampak dari peristiwa atau transaksi signifikan pada informasi keuangan entitas yang belum disesuaikan seolah-olah peristiwa telah terjadi atau transaksi telah dilakukan pada tanggal yang telah ditentukan lebih awal untuk tujuan ilustrasi. Oleh karena itu, kami tidak memberikan asurans apapun bahwa hasil aktual dari peristiwa atau transaksi pada 30 September 2024 akan seperti yang disajikan.

***Independent Practitioner's Assurance
Report on the Compilation of Pro Forma
Consolidated Financial Information
(continued)***

No. : PHHARP-AL/217/LY/LY/2024
(continued)

Practitioner's Responsibilities (continued)

For the purpose of this engagement, we are not responsible for updating or reissuing any reports or opinions on any historical financial information used in presenting the pro forma consolidated financial information.

The purpose of pro forma consolidated financial information is solely to illustrate the impact of a significant event or transaction on unadjusted financial information of the entity as if the event had occurred or the transaction had been undertaken at an earlier date selected for purposes of the illustration. Accordingly, we do not provide any assurance that the actual outcome of the event or transaction at September 30, 2024 would have been as presented.



PKF

**Paul Hadiwinata, Hidajat, Arsono,
Retno, Palilingan & Rekan**

**Laporan Asurans Praktisi Independen
atas Kompilasi Informasi Keuangan
Konsolidasian Proforma (lanjutan)**

No. : PHHARP-AL/217/LY/LY/2024
(lanjutan)

Tanggung Jawab Praktisi (lanjutan)

Perikatan yang memberikan keyakinan memadai untuk laporan atas apakah informasi keuangan proforma telah dikompilasi, dalam semua hal yang material, berdasarkan kriteria yang berlaku melibatkan pelaksanaan prosedur untuk menilai apakah kriteria yang digunakan oleh manajemen dalam informasi keuangan konsolidasian proforma memberikan dasar yang wajar untuk menyajikan dampak signifikan yang disebabkan langsung oleh peristiwa atau transaksi, dan untuk memperoleh bukti yang cukup dan tepat mengenai apakah:

- Penyesuaian proforma yang berkaitan memberikan dampak yang tepat pada kriteria tersebut; dan
- Informasi keuangan konsolidasian proforma mencerminkan penerapan yang tepat dari penyesuaian tersebut terhadap informasi keuangan konsolidasian yang belum disesuaikan.

***Independent Practitioner's Assurance
Report on the Compilation of Pro Forma
Consolidated Financial Information
(continued)***

No. : PHHARP-AL/217/LY/LY/2024
(continued)

Practitioner's Responsibilities (continued)

An engagement that provides reasonable assurance for the report as to whether the pro forma financial information has been compiled, in all material respects, on the basis of applicable criteria involves performing procedures to assess whether the criteria used by management in the pro forma consolidated financial information provide a reasonable basis for presenting the significant effects directly attributable to the event or transaction, and to obtain sufficient appropriate evidence as to whether:

- *The corresponding pro forma adjustments have the proper impact on the criteria; and*
- *Pro forma consolidated financial information reflects the appropriate application of those adjustments to the unadjusted consolidated financial information.*



PKF
Paul Hadiwinata, Hidajat, Arsono,
Retno, Palilingan & Rekan

**Laporan Asurans Praktisi Independen
atas Kompilasi Informasi Keuangan
Konsolidasian Proforma (lanjutan)**

***Independent Practitioner's Assurance
Report on the Compilation of Pro Forma
Consolidated Financial Information
(continued)***

No. : PHHARP-AL/217/LY/LY/2024
(lanjutan)

No. : PHHARP-AL/217/LY/LY/2024
(continued)

Tanggung Jawab Praktisi (lanjutan)

Practitioner's Responsibilities (continued)

Prosedur dipilih berdasarkan pertimbangan praktisi, dengan mempertimbangkan pemahaman praktisi atas sifat perusahaan, peristiwa atau transaksi yang terkait dengan informasi keuangan konsolidasian proforma, dan kondisi perikatan relevan lainnya.

The procedures selected are based on the practitioner's judgment, taking into account the practitioner's understanding of the nature of the enterprise, the events or transactions associated with of the pro forma consolidated financial information, and other relevant engagement conditions.

Perikatan juga melibatkan evaluasi penyajian keseluruhan dari informasi keuangan konsolidasian proforma.

The engagement also involves evaluating the overall presentation of the pro forma consolidated financial information.

Kami yakin bahwa bukti yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini kami.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



PKF
Paul Hadiwinata, Hidajat, Arsono,
Retno, Palilingan & Rekan

**Laporan Asurans Praktisi Independen
atas Kompilasi Informasi Keuangan
Konsolidasian Proforma (lanjutan)**

***Independent Practitioner's Assurance
Report on the Compilation of Pro Forma
Consolidated Financial Information
(continued)***

No. : PHHARP-AL/217/LY/LY/2024
(lanjutan)

No. : PHHARP-AL/217/LY/LY/2024
(continued)

Opini

Menurut opini kami, informasi keuangan konsolidasian proforma telah dikompilasi, dalam semua hal yang material, berdasarkan kriteria dan asumsi-asumsi yang dijelaskan dalam Catatan 4 atas Informasi Keuangan Konsolidasian Proforma.

Opinion

In our opinion, the pro forma consolidated financial information has been compiled, in all material respects, based on the criteria and assumptions described in Note 4 to the Pro Forma Consolidated Financial Information.

Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan

Linda Yanti, S.E., CPA., Asean CPA
Registrasi Akuntan Publik/ *Public Accountant Registration No. AP. 1968*

31 Desember / *December 31, 2024*

PT Superkrane Mitra Utama Tbk dan Entitas Anak
Laporan posisi keuangan konsolidasian proforma
Per 30 September 2024

PT Superkrane Mitra Utama Tbk and its Subsidiary
Pro forma consolidated statement of financial position
As at September 30, 2024

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) (Expressed in full Rupiah, unless otherwise stated)

| | Historis/Historical | | Proforma/Pro forma | | |
|---------------------------------|--|---------------------------------------|--|--|--------------------------------|
| | 30 September 2024/ September 30, 2024 | Penyesuaian/ Adjustment Dr (Cr) | 30 September 2024/ September 30, 2024 | | |
| Aset | | | | | Assets |
| Aset lancar | | | | | Current assets |
| Kas dan setara kas | 495.016.628.865 | 98.436.022.352***) | 593.452.651.217 | | Cash and cash equivalents |
| Piutang usaha | | | | | Trade receivables |
| Pihak berelasi | | | | | Related party |
| Pihak ketiga | 194.218.560.233 | (84.574.204.578)* | 109.644.355.655 | | Third parties |
| Piutang lain-lain | 242.268.552 | (242.268.552)* | - | | Other receivables |
| Persediaan | 66.318.170.166 | (66.318.170.166)* | - | | Inventories |
| Uang muka dan biaya | | | | | Advances and |
| dibayar dimuka | 10.074.627.009 | (2.209.285.134)* | 7.865.341.875 | | prepaid expense |
| Pajak dibayar dimuka | 3.560.487.876 | (3.560.487.876)* | - | | Prepaid taxes |
| Aset kontrak | 74.178.900.901 | - | 74.178.900.901 | | Contract assets |
| Aset keuangan lancar lainnya | 62.258.491.990 | (29.854.936.530)* | 32.403.555.460 | | Other current financial assets |
| Jumlah aset lancar | 905.868.135.592 | | 817.544.805.108 | | Total current assets |
| Aset tidak lancar | | | | | Noncurrent assets |
| Penyertaan saham | 266.277.420 | (266.277.420)* | - | | Share investment |
| Goodwill | 54.218.520.902 | (54.218.520.902)* | - | | Goodwill |
| Aset hak guna | 342.786.047.137 | - | 342.786.047.137 | | Right-of-use assets |
| Aset tetap - neto | 1.462.890.634.748 | (602.960.442.309)* | 859.930.192.439 | | Fixed assets - net |
| Aset keuangan tidak | | | | | Other noncurrent |
| lancar lainnya | 7.397.439.226 | (6.786.456.092)* | 610.983.134 | | financial assets |
| Jumlah aset tidak lancar | 1.867.558.919.433 | | 1.203.327.222.710 | | Total noncurrent assets |
| Jumlah aset | 2.773.427.055.025 | | 2.020.872.027.818 | | Total assets |

Berikut ini adalah deskripsi-deskripsi singkat tentang penyesuaian proforma:

*) Penyesuaian atas pelepasan saham entitas anak.

**) Penyesuaian atas laba/rugi penjualan saham.

The following are brief descriptions of pro forma adjustments:

*) Adjustment for the disposal of shares of a subsidiary.

**) Adjustment to profit/loss on sale of shares.

Catatan atas laporan keuangan konsolidasian proforma merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian proforma ini secara keseluruhan.

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

PT Superkrane Mitra Utama Tbk dan Entitas Anak
Laporan posisi keuangan konsolidasian proforma
(lanjutan)
Per 30 September 2024

PT Superkrane Mitra Utama Tbk and its Subsidiary
Pro forma consolidated statement of financial position
(continued)
As at September 30, 2024

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) (Expressed in full Rupiah, unless otherwise stated)

| | Historis/Historical | | Proforma/Pro forma | | |
|--|--|----------------------------|--|---------|--|
| | 30 September 2024/ September 30, 2024 | Penyesuaian/ Adjustment | 30 September 2024/ September 30, 2024 | Dr (Cr) | |
| Liabilitas dan ekuitas | | | | | Liabilities and equity |
| Liabilitas | | | | | Liabilities |
| Liabilitas jangka pendek | | | | | Short-term liabilities |
| Utang bank jangka pendek | 255.970.292.333 | (221.460.447.582)* | 34.509.844.751 | | Short-term bank loans |
| Utang usaha | | | | | Trade payables |
| Pihak berelasi | 201.285.893.514 | (199.775.610.756)* | 1.510.282.758 | | Related parties |
| Pihak ketiga | 144.784.802.909 | (48.823.259.256)* | 95.961.543.653 | | Third parties |
| Utang lain-lain | 13.753.826.694 | (13.753.826.694)* | - | | Other payables |
| Utang pajak | 138.340.922.237 | (123.574.264.254)* | 14.766.657.983 | | Taxes payable |
| Biaya yang masih harus dibayar | 73.718.230.102 | (66.482.341.776)* | 7.235.888.326 | | Accrued expenses |
| Liabilitas kontrak | 757.500.000 | - | 757.500.000 | | Contract liabilities |
| Bagian jangka pendek atas liabilitas jangka panjang: | | | | | Current maturities of long-term liabilities: |
| Utang bank | 17.447.813.511 | - | 17.447.813.511 | | Bank loans |
| Liabilitas sewa | 28.545.782.306 | - | 28.545.782.306 | | Lease liabilities |
| Pendapatan ditangguhkan | - | - | - | | Unearned revenue |
| Liabilitas imbalan kerja jangka pendek | 1.156.612.305 | - | 1.156.612.305 | | Short-term employee benefit liabilities |
| Jumlah liabilitas jangka pendek | 875.761.675.911 | | 201.891.925.593 | | Total short-term liabilities |
| Liabilitas jangka panjang | | | | | Long-term liabilities |
| Utang usaha | | | | | Trade payables |
| Pihak ketiga | 382.033.890.543 | (120.313.811.538)* | 261.720.079.005 | | Third parties |
| Liabilitas jangka panjang - setelah dikurangi bagian lancar: | | | | | Long-term liabilities - net of current maturities: |
| Utang bank | 78.403.810.617 | - | 78.403.810.617 | | Bank loans |
| Liabilitas sewa | 328.863.269.965 | - | 328.863.269.965 | | Lease liabilities |
| Liabilitas pajak tangguhan | 94.601.405.480 | - | 94.601.405.480 | | Deferred tax liabilities |
| Liabilitas imbalan pasca kerja | 38.322.845.692 | (19.545.789.692)* | 18.777.056.000 | | Post-employment benefit liabilities |
| Jumlah liabilitas jangka panjang | 922.225.222.297 | | 782.365.621.067 | | Total long-term liabilities |
| Jumlah liabilitas | 1.797.986.898.208 | | 984.257.546.660 | | Total liabilities |

Berikut ini adalah deskripsi-deskripsi singkat tentang penyesuaian proforma:

- *) Penyesuaian atas pelepasan saham entitas anak.
**) Penyesuaian atas laba/rugi penjualan saham.

The following are brief descriptions of pro forma adjustments:

- *) Adjustment for the disposal of shares of a subsidiary.
**) Adjustment to profit/loss on sale of shares.

Catatan atas laporan keuangan konsolidasian proforma merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian proforma ini secara keseluruhan.

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

PT Superkrane Mitra Utama Tbk dan Entitas Anak
Laporan posisi keuangan konsolidasian proforma
(lanjutan)
Per 30 September 2024

PT Superkrane Mitra Utama Tbk and its Subsidiary
Pro forma consolidated statement of financial position
(continued)
As at September 30, 2024

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) (Expressed in full Rupiah, unless otherwise stated)

| | Historis/Historical | | Proforma/Pro forma | | |
|---------------------------------|--|----------------------------|--|---------|------------------------------|
| | 30 September 2024/ September 30, 2024 | Penyesuaian/ Adjustment | 30 September 2024/ September 30, 2024 | Dr (Cr) | |
| Ekuitas | | | | | Equity |
| Modal saham | | | | | Share capital |
| Nilai nominal - Rp 20 per saham | | | | | Par value - Rp 20 per share |
| Modal dasar - | | | | | Authorized capital – |
| 24.000.000.000 saham | | | | | 24,000,000,000 shares |
| Modal ditempatkan dan | | | | | Issued and fully paid- |
| disetor penuh - | | | | | in capital - |
| 7.500.000.000 saham | 150.000.000.000 | - | 150.000.000.000 | | 7,500,000,000 shares |
| Tambahan modal disetor – | | | | | Additional paid-in |
| neto | 313.833.697.386 | - | 313.833.697.386 | | capital - net |
| Saldo laba | | | | | Retained earnings |
| Telah ditentukan | | | | | |
| penggunaannya | 19.236.231.035 | - | 19.236.231.035 | | Appropriated |
| Belum ditentukan | | | | | |
| penggunaannya | 520.154.708.393 | - | 520.154.708.393 | | Unappropriated |
| Selisih transaksi | | | | | Differences in |
| entitas | | | | | transactions of entities |
| sepengendali | - | 75.630.675.667*) | 75.630.675.667 | | under common control |
| Saham treasury | (54.456.831.932) | - | (54.456.831.932) | | Treasury stock |
| Komponen ekuitas lainnya | 23.257.554.821 | (11.041.554.212)**) | 12.216.000.609 | | Other equity components |
| Jumlah ekuitas yang dapat | | | | | Total equity |
| diatribusikan kepada: | | | | | attributable to: |
| Pemilik entitas induk | 972.025.359.703 | - | 1.036.614.481.158 | | Owner of parent entity |
| Kepentingan non | | | | | Non-controlling |
| pengendali | 3.414.797.114 | (3.414.797.114)**) | - | | interest |
| Jumlah ekuitas | 975.440.156.817 | | 1.036.614.481.158 | | Total equity |
| Jumlah liabilitas dan | | | | | Total liabilities and |
| ekuitas | 2.773.427.055.025 | | 2.020.872.027.818 | | equity |

Berikut ini adalah deskripsi-deskripsi singkat tentang penyesuaian proforma:

- *) Penyesuaian atas pelepasan saham entitas anak.
**) Penyesuaian atas laba/rugi penjualan saham.

The following are brief descriptions of pro forma adjustments:

- *) Adjustment for the disposal of shares of a subsidiary.
**) Adjustment to profit/loss on sale of shares.

Catatan atas laporan keuangan konsolidasian proforma merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian proforma ini secara keseluruhan.

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

PT Superkrane Mitra Utama Tbk dan Entitas Anak
Laporan laba rugi dan penghasilan komprehensif
lain konsolidasian proforma
 Untuk periode sembilan bulan yang berakhir pada
 tanggal 30 September 2024

PT Superkrane Mitra Utama Tbk and its Subsidiary
Pro forma consolidated statements of profit or loss
and other comprehensive income
 For the nine-month period ended
 September 30, 2024

| (Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) | | (Expressed in full Rupiah, unless otherwise stated) | | |
|---|---|---|---|---|
| | Historis/ <i>Historical</i> | Penyesuaian/ <i>Adjustment</i> | Proforma/ <i>Pro forma</i> | |
| | 30 September 2024/ <i>September 30, 2024</i> | Dr (Cr) | 30 September 2024/ <i>September 30, 2024</i> | |
| Pendapatan | 907.849.226.227 | - | 907.849.226.227 | <i>Revenue</i> |
| Beban pokok pendapatan | (624.886.876.231) | - | (624.886.876.231) | <i>Cost of revenues</i> |
| Laba kotor | 282.962.349.996 | | 282.962.349.996 | <i>Gross profit</i> |
| Beban usaha | (102.735.057.947) | - | (102.735.057.947) | <i>Operating expenses</i> |
| Pendapatan lainnya | 69.690.770.155 | - | 69.690.770.155 | <i>Other income</i> |
| Beban lainnya | (6.473.148.167) | - | (6.473.148.167) | <i>Other expenses</i> |
| Laba usaha | 243.444.914.037 | | 243.444.914.037 | <i>Operating income</i> |
| Beban keuangan | (47.016.824.617) | - | (47.016.824.617) | <i>Financial cost</i> |
| Laba sebelum pajak penghasilan | 196.428.089.420 | | 196.428.089.420 | <i>Profit before income</i> <i>tax</i> |
| Beban pajak kini | (33.875.088.219) | - | (33.875.088.219) | <i>Current tax expenses</i> |
| (Beban)/ Manfaat pajak tangguhan | 13.368.691.923 | - | 13.368.691.923 | <i>Deferred tax benefits/</i> <i>(expenses)</i> |
| Laba tahun berjalan | 175.921.693.124 | | 175.921.693.124 | <i>Profit for the year</i> |
| Penghasilan komprehensif lain | | | | <i>Other comprehensive</i> <i>income</i> |
| Pos-pos yang tidak akan direklasifikasi ke laba rugi: | | | | <i>Items that will not be</i> <i>reclassified to profit or loss:</i> |
| Pengkukuran kembali liabilitas imbalan pasti | 4.445.893.401 | - | 4.445.893.401 | <i>Remeasurement of defined</i> <i>benefit liabilities</i> |
| Pajak penghasilan terkait pengukuran kembali liabilitas imbalan pasti | (899.408.893) | - | (899.408.893) | <i>Income tax on</i> <i>remeasurement of</i> <i>defined benefit liabilities</i> |
| Pos-pos yang akan direklasifikasi ke laba rugi: | | | | <i>Items that will be</i> <i>reclassified to profit or loss:</i> |
| Penjabaran selisih kurs | 4.471.839.528 | - | 4.471.839.528 | <i>Translation of</i> <i>exchange differences</i> |
| Jumlah penghasilan komprehensif lain | 8.018.324.036 | | 8.018.324.036 | <i>Total other comprehensive</i> <i>income</i> |
| Jumlah laba komprehensif tahun berjalan | 183.940.017.160 | | 183.940.017.160 | <i>Total comprehensive</i> <i>income for the year</i> |

Catatan atas laporan keuangan konsolidasian proforma merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian proforma ini secara keseluruhan.

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

PT Superkrane Mitra Utama Tbk dan Entitas Anak
Laporan laba rugi dan penghasilan komprehensif
lain konsolidasian proforma (lanjutan)
 Untuk periode sembilan bulan yang berakhir pada
 tanggal 30 September 2024

PT Superkrane Mitra Utama Tbk and its Subsidiary
Pro forma consolidated statements of profit or loss
and other comprehensive income (continued)
 For the nine-month period ended
 September 30, 2024

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) (Expressed in full Rupiah, unless otherwise stated)

| | Historis/ <i>Historical</i> | Penyesuaian/ <i>Adjustment</i> | Proforma/ <i>Pro forma</i> | |
|--|---|-----------------------------------|---|--|
| | 30 September 2024/ <i>September 30, 2024</i> | Dr (Cr) | 30 September 2024/ <i>September 30, 2024</i> | |
| Laba tahun berjalan yang dapat diatribusikan kepada: | | | | <i>Profit for the year attributable to:</i> |
| Pemilik entitas induk | 175.478.002.523 | - | 175.478.002.523 | <i>Owner of the parent entity</i> |
| Kepentingan non pengendali | 443.690.601 | - | 443.690.601 | <i>Non-controlling interest</i> |
| Laba tahun berjalan | 175.921.693.124 | | 175.921.693.124 | <i>Profit for the year</i> |
| Laba komprehensif tahun berjalan yang dapat diatribusikan kepada: | | | | <i>Comprehensive income for the year attributable to:</i> |
| Pemilik entitas induk | 183.496.326.559 | - | 183.496.326.559 | <i>Owner of the parent entity</i> |
| Kepentingan non pengendali | 443.690.601 | - | 443.690.601 | <i>Non-controlling interest</i> |
| Jumlah laba komprehensif tahun berjalan | 183.940.017.160 | | 183.940.017.160 | <i>Total comprehensive income for the year</i> |
| Laba per saham | 26,12 | | 26,12 | <i>Earnings per share</i> |

Catatan atas laporan keuangan konsolidasian proforma merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian proforma ini secara keseluruhan.

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

PT Superkrane Mitra Utama Tbk dan Entitas Anak
Laporan perubahan ekuitas konsolidasian proforma
Untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2024

PT Superkrane Mitra Utama Tbk and its Subsidiary
Pro forma consolidated statements of changes in equity
For the nine-month period ended September 30, 2024

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

(Expressed in full Rupiah, unless otherwise stated)

| | Modal saham/ Share capital | Tambahan modal disetor/ Additional paid in capital | Saham treasuri/ Treasury stock | Selisih transaksi entitas sepengendali/ Differences in transactions of entities under common control | Saldo laba/ Retained earnings Telah ditentukan penggunaannya/ Appropriated | Belum ditentukan penggunaannya/ Unappropriated | Komponen ekuitas lainnya/ Other equity components | Jumlah/ Total | Kepentingan nonpengendali/ Non-controlling interest | Jumlah ekuitas/ Total equity | |
|--|-------------------------------|---|-----------------------------------|---|--|---|--|--------------------------|--|---------------------------------|--|
| Sebelum transaksi proforma | | | | | | | | | | | Before pro forma transaction |
| Saldo per | | | | | | | | | | | Balance as at |
| 31 Desember 2023 | 150.000.000.000 | 313.833.697.386 | (54.456.831.932) | - | 14.736.231.035 | 420.356.704.132 | 15.239.230.785 | 859.709.031.406 | 2.971.106.513 | 862.680.137.919 | December 31, 2023 |
| Dividen tunai | - | - | - | - | - | (71.179.998.262) | - | (71.179.998.262) | - | (71.179.998.262) | Cash dividends |
| Cadangan umum | - | - | - | - | 4.500.000.000 | (4.500.000.000) | - | - | - | - | General reserve |
| Laba tahun berjalan | - | - | - | - | - | 175.478.002.523 | - | 175.478.002.523 | 443.690.601 | 175.921.693.124 | Profit for the year |
| Selisih kurs penjabaran laporan keuangan | - | - | - | - | - | - | 4.471.839.528 | 4.471.839.528 | - | 4.471.839.528 | Translation of exchange differences |
| Imbalan pasca kerja | - | - | - | - | - | - | 3.546.484.508 | 3.546.484.508 | - | 3.546.484.508 | Post-employment benefit |
| Saldo per | | | | | | | | | | | Balance as at |
| 30 September 2024 | 150.000.000.000 | 313.833.697.386 | (54.456.831.932) | - | 19.236.231.035 | 520.154.708.393 | 23.257.554.821 | 972.025.359.703 | 3.414.797.114 | 975.440.156.817 | September 30, 2024 |
| Setelah transaksi proforma | | | | | | | | | | | After pro forma transaction |
| Saldo per | | | | | | | | | | | Balance as at |
| 31 Desember 2023 | 150.000.000.000 | 313.833.697.386 | (54.456.831.932) | - | 14.736.231.035 | 420.356.704.132 | 15.239.230.785 | 859.709.031.406 | 2.971.106.513 | 862.680.137.919 | December 31, 2023 |
| Dividen tunai | - | - | - | - | - | (71.179.998.262) | - | (71.179.998.262) | - | (71.179.998.262) | Cash dividends |
| Cadangan umum | - | - | - | - | 4.500.000.000 | (4.500.000.000) | - | - | - | - | General reserve |
| Laba tahun berjalan | - | - | - | - | - | 175.478.002.523 | - | 175.478.002.523 | 443.690.601 | 175.921.693.124 | Profit for the year |
| Selisih kurs penjabaran laporan keuangan | - | - | - | - | - | - | 4.471.839.528 | 4.471.839.528 | - | 4.471.839.528 | Translation of exchange differences |
| Imbalan pasca kerja | - | - | - | - | - | - | 3.546.484.508 | 3.546.484.508 | - | 3.546.484.508 | Post-employment benefit |
| Selisih transaksi entitas sepengendali | - | - | - | 75.630.675.667 | - | - | (11.041.554.212) | 64.589.121.455 | (3.414.797.114) | 61.174.324.341 | Differences in transactions of entities under common control |
| Saldo per | | | | | | | | | | | Balance as at |
| 30 September 2024 | 150.000.000.000 | 313.833.697.386 | (54.456.831.932) | 75.630.675.667 | 19.236.231.035 | 520.154.708.393 | 12.216.000.609 | 1.036.614.481.158 | - | - 1.036.614.481.158 | September 30, 2024 |

Catatan atas laporan keuangan konsolidasian proforma merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian proforma ini secara keseluruhan.

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

PT Superkrane Mitra Utama Tbk dan Entitas Anak
Laporan arus kas konsolidasian proforma
Untuk periode sembilan bulan yang berakhir pada
tanggal 30 September 2024

PT Superkrane Mitra Utama Tbk and its Subsidiary
Pro forma consolidated statements of cash flows
For the nine-month period ended
September 30, 2024

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) (Expressed in full Rupiah, unless otherwise stated)

| | Historis/Historical | Penyesuaian/ Adjustment | Proforma/Pro forma | |
|--|--|----------------------------|--|--|
| | 30 September 2024/ September 30, 2024 | Dr (Cr) | 30 September 2024/ September 30, 2024 | |
| Arus kas dari aktivitas operasi | | | | Cash flows from operating activities |
| Penerimaan kas dari pelanggan | 1.000.163.538.763 | (478.428.615.438) | 521.734.923.325 | Cash receipts from customers |
| Pembayaran kas kepada pemasok dan lainnya | (534.966.037.440) | 401.653.092.924 | (133.312.944.516) | Payment to suppliers and others |
| Pembayaran kepada karyawan | (141.292.308.544) | 37.075.855.437 | (104.216.453.107) | Payment to employees |
| Penerimaan bunga | 14.309.766.245 | (1.248.247.345) | 13.061.518.900 | Interest income |
| Pembayaran pajak penghasilan | (17.768.204.643) | 4.243.602.491 | (13.524.602.152) | Payment for income tax |
| Kas neto diperoleh dari aktivitas operasi | 320.446.754.381 | | 283.742.442.450 | Net cash provided from operating activities |
| Arus kas dari aktivitas investasi | | | | Cash flows from investing activities |
| Perolehan aset tetap | (32.302.061.969) | 2.813.201.922 | (29.488.860.047) | Acquisition of fixed assets |
| Penerimaan dari penjualan aset tetap | 62.989.706.582 | (365.000.000) | 62.624.706.582 | Proceeds from sale of fixed assets |
| Uang muka pembelian | (2.384.203.149) | - | (2.384.203.149) | Purchasing advance |
| Penerimaan dari penjualan entitas anak, setelah dikurangi kas yang diperoleh | - | 168.000.158.168 | 168.000.158.168 | Proceeds from sale of subsidiary, net of cash acquired |
| Kas neto diperoleh dari aktivitas investasi | 28.303.441.464 | | 198.751.801.554 | Net cash provided from investing activities |
| Arus kas dari aktivitas pendanaan | | | | Cash flows from financing activities |
| Pembayaran utang bank jangka pendek | (98.094.245.196) | 24.878.584.042 | (73.215.661.154) | Payment for short-term bank loans |
| Pembayaran utang bank jangka panjang | (17.775.390.002) | - | (17.775.390.002) | Payment for long-term bank loans |
| (Pembayaran) penerimaan liabilitas sewa | (81.589.213.480) | - | (81.589.213.480) | (Payment to) receipt from lease liabilities |
| Pembayaran bunga pinjaman | (47.016.824.617) | 13.010.510.487 | (34.006.314.130) | Payment for interest loan |
| Pembayaran dividen tunai | (71.179.998.260) | - | (71.179.998.260) | Payment for cash dividend |
| Penerimaan dari utang lainnya | 8.030.698.358 | (8.030.698.358) | | Receipt from other payable |
| Penerimaan utang bank jangka pendek | 41.670.970.516 | - | 41.670.970.516 | Receipt from short-term bank loans |
| Pengeluaran kas lainnya | (23.699.700.000) | - | (23.699.700.000) | Cash paid for others |
| Kas neto digunakan untuk aktivitas pendanaan | (289.653.702.681) | | (259.795.306.510) | Net cash used in financing activities |
| Kenaikan kas dan setara kas | 59.096.493.163 | 163.602.444.330 | 222.698.937.494 | Increase in cash and cash equivalents |
| Pengaruh perubahan kurs | 6.116.288.485 | (6.521.044.355) | (404.755.870) | Effect of foreign exchange rate changes |
| Saldo awal kas dan setara kas | 429.803.847.217 | (58.645.377.624) | 371.158.469.593 | Beginning balance of cash and cash equivalents |
| Saldo akhir kas dan setara kas | 495.016.628.865 | | 593.452.651.217 | Ending balance of cash and cash equivalents |

Catatan atas laporan keuangan konsolidasian proforma merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian proforma ini secara keseluruhan.

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

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) (Expressed in full Rupiah, unless otherwise stated)

1. Umum

a. Pendirian dan informasi umum

PT Superkrane Mitra Utama Tbk (“Perusahaan”) didirikan berdasarkan Akta No. 285 tanggal 27 Maret 1996 oleh Notaris Ratna Komala Komar, S.H., di Jakarta. Akta Pendirian telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan No. C210238-HT.01.01.Tahun 1996, tanggal 8 November 1996, dan telah diumumkan dalam Lembaran Berita Negara No. 75 tanggal 19 September 1997 dengan Tambahan Berita Negara No. 4249 Tahun 1997.

Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan, yang terakhir berdasarkan Akta Notaris No. 63 tanggal 28 Mei 2024 dari Notaris Ir. Nanette Cahyanie Handari Adi Warsito, S.H., mengenai pergantian komisaris dan pembagian dividen. Akta perubahan ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan No. AHU-AH.01.09-0207907 tanggal 30 Mei 2024.

Sesuai dengan Pasal 3 Anggaran Dasar Perusahaan, ruang lingkup kegiatan Perusahaan meliputi bidang jasa, pemborong (kontraktor), perindustrian, perdagangan umum, pengangkutan umum, percetakan/penjilidan, perkebunan dan agribisnis, peternakan dan perikanan. Perusahaan mulai beroperasi secara komersil tahun 1997 dan saat ini bergerak di bidang perdagangan umum, jasa penyewaan alat berat dan pemborong (kontraktor).

Perusahaan berkedudukan di Jl. Raya Cakung-Cilincing No. 9B Jakarta Utara.

PT Saga Investama Sedaya, dahulu bernama PT Sumi Traktor Perkasa, merupakan entitas induk utama Perusahaan.

1. General

a. Establishment and general information

PT Superkrane Mitra Utama Tbk (“the Company”) was established based on Deed No. 285 by Notary Ratna Komala Komar, S.H., dated March 27, 1996, in Jakarta. The Deed of Establishment was approved by Minister of Law and Human Rights of the Republic of Indonesia in its Decision Letter No. C210238-HT.01.01.Year 1996, dated November 8, 1996, and was published in State Gazette No. 75, dated September 19, 1997 and Supplement to State Gazette No. 4249 Year 1997.

The Company's Articles of Association have been amended several times, the latest based on Notarial Deed No. 63 dated May 28, 2024, from Notary Ir. Nanette Cahyanie Handari Adi Warsito, S.H., regarding the change of commissioners and distribution of dividends. This Deed of amendment was ratified by the Minister of Law and Human Rights of the Republic of Indonesia in his Decree No. AHU-AH.01.09-0207907 dated May 30, 2024.

In accordance with Article 3 of the Company's Article of Association, the Company's scope of activities include services, contractors, industrial, general trading, general transportation, printing/binding, plantation and agribusiness, farming and fishery. The Company started operations commercially in 1997 and currently is engaged in general trading, heavy equipment rental services and contractor.

The Company is located at Jl. Raya Cakung-Cilincing No. 9B North Jakarta.

PT Saga Investama Sedaya, formerly PT Sumi Traktor Perkasa, is the ultimate parent of the Company.

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) *(Expressed in full Rupiah, unless otherwise stated)*

1. Umum (lanjutan)

b. Penawaran Umum Efek Perusahaan

Pada tahun 2018, melalui Surat Pengantar Pernyataan Pendaftaran No. 18059/SMU-MDC/VI/2018 tanggal 2 Juli 2018, Perusahaan telah melakukan penawaran umum perdana melalui pasar modal sejumlah 300.000.000 saham dengan nilai nominal Rp 100 per saham dengan harga penawaran Rp 700 per saham.

Berdasarkan Surat keputusan Dewan Komisiner Otoritas Jasa Keuangan (OJK) No. S-135/D.04/2018 tanggal 28 September 2018, Perusahaan telah memperoleh Surat Pemberitahuan Efektifnya Pernyataan Pendaftaran dan dicatatkan di Bursa Efek Indonesia. Selisih lebih jumlah yang diterima dari pengeluaran saham terhadap nilai nominalnya sebesar Rp 167.602.110.137 dicatat dalam akun "Tambahkan Modal Disetor" setelah dikurangi total biaya emisi saham sebesar Rp 12.397.889.863.

Pada 16 Desember 2022, Perusahaan mengadakan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) untuk memperoleh persetujuan pemecahan nilai nominal saham dari Rp 100 per saham menjadi Rp 20 per saham. Pemecahan nilai nominal tersebut telah dinyatakan dalam Akta Notaris No. 27 tanggal 16 Desember 2022, dibuat di hadapan Ir. Nanette Cahyanie Handari Adi Warsito, S.H., Notaris di Jakarta, mengenai perubahan Pasal 3, maksud dan tujuan serta kegiatan usaha, mengubah ketentuan Pasal 4 ayat 1 dan ayat 2 Anggaran Dasar Perusahaan tentang modal dasar ditempatkan dan disetor.

Perubahan Anggaran Dasar tersebut telah diterima dan dicatat di dalam database sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia sebagaimana tercantum dalam Surat Keputusan Penerimaan Pemberitahuan Perubahan Data Perusahaan sesuai Akta No. 27 AHU-AH.01.03-0328797 tanggal 20 Desember 2022.

1. General (continued)

b. The Company's Public Offerings

In 2018, based on Statement of Registration Letter No. 18059/SMU-MDC/VI/2018 dated July 2, 2018, the Company has conducted the initial public offering of 300,000,000 shares with par value of Rp 100 per share with offering price of Rp 700 per share through capital market.

Based on Decision Letter from Board of Commissioner of Financial Services Authority No. S-135/D.04/2018 dated September 28, 2018, the Company received Letter of Effectivity of Registration Statement and listed in the Indonesia Stock Exchange. The excess amount received from the issuance of stock over its par value amounting to Rp 167,602,110,137 was recorded in "Additional Paid-in Capital" account, net of stock issuance cost amounting to Rp 12,397,889,863.

On December 16, 2022, the Company held the Extraordinary General Meeting of Shareholders (EGMS) to obtain approval of stock split from par value of Rp 100 per share to Rp 20 per share. Stock split has been stated in Notarial Deed No. 27 dated December 16, 2022, made in the presence of Ir. Nanette Cahyanie Handari Adi Warsito, S.H., a notary in Jakarta, regarding the change of Article 3, the purposes and objectives as well as business activities of the Company, and the change of Article 4 paragraph 1 and paragraph 2 of the Company's Articles of Association concerning capital stock issued and paid-up.

These changes in Article of Association have been accepted and registered into the database of Administrative System for Legal Entities of the Ministry of Law and Human Rights of the Republic of Indonesia as stated in Letter of Acceptance of Notification of Changes in Company Data as stipulated in Deed No. 27 AHU-AH.01.03-0328797 dated December 20, 2022.

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) (Expressed in full Rupiah, unless otherwise stated)

1. Umum (lanjutan)

I. General (continued)

c. Entitas Anak

c. Subsidiary

Pernyataan saham pada entitas anak pada tanggal 30 September 2024 adalah sebagai berikut:

The Company's investment in shares of stock of subsidiary as at September 30, 2024 is as follows:

| Entitas Anak/ Subsidiary | Domisili/ Domicile | Tahun Operasi Komersial/ Year of Commercial Operation | Bidang Utama Usaha/ Main Business Activity | Persentase Kepemilikan Efektif/ Percentage of Ownership | Jumlah Aset Sebelum Eliminasi/ Total Assets Before Elimination |
|--|-------------------------------|--|---|--|---|
| PT Gunanusa Utama Fabricators (GUF) | Jakarta | 1980 | Fabrikasi Baja/ <i>Steel Fabrication</i> | 70,00% | 862.925 |

Pada tanggal 26 Juni 2023, berdasarkan Akta Pernyataan Keputusan Para Pemegang Saham No. 58 tanggal 26 Juni 2023 dari Michael, S.H., S.T., M.Kn., M.Th., Perusahaan telah melakukan penyertaan pada PT Gunanusa Utama Fabricators (GUF) sebesar USD 7.140.000 atau setara dengan Rp 96.211.500.000 atau setara dengan 14.280 lembar saham seri A dan sebesar USD 8.656.600 atau setara dengan Rp 116.647.685.000 atau setara dengan 86.566 lembar saham seri B, sehingga Perusahaan memiliki pernyataan saham sebesar 70% dari modal ditempatkan dan disetor GUF. Transaksi tersebut telah disampaikan kepada OJK melalui surat No. 083/SMU-DIR/VII/2023 tanggal 3 Juli 2023 sehubungan dengan keterbukaan informasi. Selisih lebih yang timbul dari harga pengalihan dengan porsi kepemilikan Perusahaan atas aset neto GUF sebesar Rp 54.218.520.902 diakui sebagai "Goodwill".

On June 26, 2023, based on Notarial Deed of Resolution of Shareholders No. 58 dated June 26, 2023 of Michael, S.H., S.T., M.Kn., M.Th., the Company has an investment in PT Gunanusa Utama Fabricators (GUF) amounted to USD 7,140,000 or equivalent to Rp 96,211,500,000 or equivalent to 14,280 series A shares and amounted to USD 8,656,600 or equivalent to Rp 116,647,685,000 or equivalent to 86,566 series B shares, therefore the Company owns 70% of the issued and paid-up capital of GUF. The transaction has been submitted to OJK through Letter No. 083/SMU-DIR/VII/2023 dated July 3, 2023 regarding the publicity of information. Difference in excess that arise between cash consideration and ownership portion of the Company on GUF net assets amounted to Rp 54,218,520,902 is recognized as "Goodwill".

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) (Expressed in full Rupiah, unless otherwise stated)

1. Umum (lanjutan)

1. General (continued)

d. Dewan Komisaris, Direksi dan Karyawan

d. Board of Commissioners, Directors and Employees

Susunan Dewan Komisaris dan Direksi Perusahaan pada 30 September 2024 dan 31 Desember 2023 adalah sebagai berikut:

The composition of the Company's Board of Commissioners and Directors as at September 30, 2024 and December 31, 2023 is as follows:

| | 30 September 2024/ September 30, 2024 | 31 Desember 2023/ December 31, 2023 | |
|-------------------------------|--|--|--------------------------------------|
| <u>Dewan Komisaris</u> | | | <u>Board of Commissioners</u> |
| Komisaris Utama | Johanes Wargo Irjen Pol. (P) | Johanes Wargo | <i>President Commissioner</i> |
| Komisaris Independen | Drs. Anton Wahono | Irjanto Ongko | <i>Independent Commissioner</i> |
| <u>Direksi</u> | | | <u>Board of Directors</u> |
| Direktur Utama | Yafin Tandiono Tan | Yafin Tandiono Tan | <i>President Director</i> |
| Direktur | Linayati | Linayati | <i>Director</i> |

Pada 30 September 2024 dan 31 Desember 2023, jumlah karyawan tetap Perusahaan masing-masing sebanyak 457 dan 495 karyawan (tidak diaudit).

As at September 30, 2024 and December 31, 2023, the Company had a total of 457 and 495 permanent employees, respectively (unaudited).

e. Komite Audit, Sekretaris Perusahaan dan Internal Audit

e. Audit Committee, Corporate Secretary and Internal Audit

Susunan Komite Audit pada 30 September 2024 dan 31 Desember 2023 adalah sebagai berikut:

The composition of Audit Committee as at September 30, 2024 and December 31, 2023 is as follows:

| | 30 September 2024/ September 30, 2024 | 31 Desember 2023/ December 31, 2023 | |
|-------------------------|--|--|----------------------------|
| Ketua merangkap anggota | Irjen Pol. (P) Drs. Anton Wahono | Irjanto Ongko | <i>Chairman cum member</i> |
| Anggota | Wikanto Artadi | Wikanto Artadi | <i>Member</i> |
| Anggota | Dian Utami Tjandra | Dian Utami Tjandra | <i>Member</i> |

Sekretaris Perusahaan adalah Eddy Gunawin yang diangkat berdasarkan surat No. 18054/SMU-MDC/VI/2018 tanggal 6 Juni 2018.

The Corporate Secretary is Eddy Gunawin who was appointed based on letter No. 18054/SMU-MDC/VI/2018 dated June 6, 2018.

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) (Expressed in full Rupiah, unless otherwise stated)

1. Umum (lanjutan)

1. General (continued)

e. Komite Audit, Sekretaris Perusahaan dan Kepala Internal Audit

e. Audit Committee, Corporate Secretary and Internal Audit

Susunan Internal Audit pada 30 September 2024 dan 31 Desember 2023 adalah sebagai berikut:

The composition of Audit Internal as at September 30, 2024 and December 31, 2023 is as follows:

| | 30 September 2024/ September 30, 2024 | 31 Desember 2023/ December 31, 2023 | |
|-----------------------|--|--|-------------------------------|
| Kepala Internal Audit | Akhmad Baihaky | Akhmad Baihaky | <i>Head of internal audit</i> |
| Anggota | Iriene Noviany | Iriene Noviany | <i>Member</i> |

2. Tujuan penyajian informasi keuangan konsolidasian proforma

2. Purpose of presentation of pro forma consolidated financial information

Tujuan laporan posisi keuangan konsolidasian proforma dan laporan laba rugi komprehensif konsolidasian proforma adalah untuk menggambarkan dampak signifikan atas rencana penjualan saham Entitas Anak PT Gunanusa Utama Fabricators, dengan perincian sebagai berikut:

The purpose of the pro forma consolidated statement of financial position and pro forma consolidated statement of comprehensive income is to describe the significant impact on the planned sale of shares in the subsidiary PT Gunanusa Utama Fabricators, with the following details:

1) Berdasarkan akta Jual Beli Saham:

1) *Based on the Share Sale and Purchase deed:*

- a. Berdasarkan akta No. 54 tanggal 30 Desember 2024, jumlah saham yang dijual 66.991 (enam puluh enam ribu sembilan ratus sembilan puluh satu) lembar saham dengan perincian saham seri A sebanyak 9.486 (sembilan ribu empat ratus delapan puluh enam) lembar saham dengan harga Rp 15.802.803.288 (lima belas miliar delapan ratus dua juta delapan ratus tiga ribu dua ratus delapan puluh delapan Rupiah) dan 57.505 (lima puluh tujuh ribu lima ratus lima) lembar saham seri B dengan harga Rp 95.798.039.540 (sembilan puluh lima miliar tujuh ratus sembilan puluh delapan juta tiga puluh sembilan ribu lima ratus empat puluh Rupiah) jumlah harga Rp 111.600.842.828 (seratus sebelas miliar enam ratus juta delapan ratus empat puluh dua ribu delapan ratus dua puluh delapan Rupiah).

- a. *Based on deed No. 54 dated December 30, 2024, the number of shares sold was 66,991 (sixty six thousand nine hundred ninety one) shares with details of series A shares consisting of 9,486 (nine thousand four hundred eighty six) shares at a price of Rp 15,802,803,288 (fifteen billion eight hundred two million eight hundred three thousand two hundred eighty eight Rupiah) and 57,505 (fifty seven thousand five hundred five) series B shares at a price of Rp 95,798,039,540 (ninety five billion seven hundred ninety eight million thirty nine thousand five hundred forty Rupiah) so the total price is Rp 111,600,842,828 (one hundred eleven billion six hundred million eight hundred forty two thousand eight hundred twenty eight Rupiah).*

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) (Expressed in full Rupiah, unless otherwise stated)

2. Tujuan penyajian informasi keuangan konsolidasian proforma (lanjutan) **2. Purpose of presentation of pro forma consolidated financial information (continued)**

- | | |
|---|--|
| <p>1) Berdasarkan akta Jual Beli Saham: (lanjutan)</p> <p>b. Berdasarkan akta No. 56 tanggal 31 Desember 2024, jumlah saham yang dijual 33.855 (tiga puluh tiga ribu delapan ratus lima puluh lima ribu) lembar saham, dengan rincian saham seri A sebanyak 4.794 (empat ribu tujuh ratus sembilan puluh empat) lembar saham dengan harga Rp 7.986.362.952 (tujuh miliar sembilan ratus delapan puluh enam juta tiga ratus enam puluh dua ribu sembilan ratus lima puluh dua Rupiah) dan 29.061 (dua puluh sembilan ribu enam puluh satu) lembar saham seri B dengan harga Rp 48.412.952.388 (empat puluh delapan miliar empat ratus dua belas juta sembilan ratus lima puluh dua ribu tiga ratus delapan puluh delapan Rupiah) jumlah harga Rp 56.399.315.340 (lima puluh enam miliar tiga ratus sembilan puluh sembilan juta tiga ratus lima puluh tiga ratus empat puluh Rupiah).</p> <p>2) Menggambarkan dampak signifikan atas rencana penjualan saham-saham tersebut di atas setelah dilakukan.</p> | <p>1) <i>Based on the Share Sale and Purchase deed: (continued)</i></p> <p>b. <i>Based on deed No. 56 dated December 31, 2024, the number of shares sold was 33,855 (thirty three thousand eight hundred fifty five thousand) shares, with details of series A shares consisting of 4,794 (four thousand seven hundred ninety four) shares at a price of Rp 7,986,362,952 (seven billion nine hundred eighty six million three hundred sixty two thousand nine hundred fifty two Rupiah) and 29,061 (twenty nine thousand sixty one) series B shares at a price of Rp 48,412,952,388 (forty eight billion four hundred twelve million nine hundred fifty two thousand three hundred eighty eight Rupiah) so the total price is Rp 56,399,315,340 (fifty six billion three hundred ninety nine million three hundred fifteen thousand three hundred forty Rupiah).</i></p> <p>2) <i>Describe the significant impact of the plan to sell the shares mentioned above after it is carried out.</i></p> |
|---|--|

3. Ikhtisar kebijakan akuntansi material **3. Material accounting policy information**

- | | |
|--|--|
| <p>a. Penyajian laporan keuangan konsolidasian proforma</p> <p>Laporan keuangan konsolidasian proforma disusun dengan menggunakan prinsip akuntansi yang berlaku umum di Indonesia yaitu Standar Akuntansi Keuangan di Indonesia dan peraturan Otoritas Jasa Keuangan, dahulu Badan Pengawas Pasar Modal dan Lembaga Keuangan (BAPEPAM-LK), No. VIII.G.7 tentang Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik, yang terlampir dalam surat keputusan No. KEP-347/BL/2012.</p> | <p>a. Pro forma consolidated financial statements presentation</p> <p><i>The pro forma consolidated financial statements have been prepared using generally accepted accounting principles in Indonesia which is Indonesian Financial Accounting Standards and the Financial Services Authority regulation, formerly Capital Market Supervisory Agency and Financial Institution (BAPEPAM-LK), No. VIII.G.7 on Financial Statements Presentation and Disclosure of Publicly Listed Companies, which are enclosed in letter No. KEP-347/BL/2012.</i></p> |
|--|--|

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) (Expressed in full Rupiah, unless otherwise stated)

3. Ikhtisar kebijakan akuntansi material *3. Material accounting policy information*
(lanjutan) *(continued)*

a. Penyajian laporan keuangan konsolidasian proforma (lanjutan)

Laporan keuangan konsolidasian proforma disusun berdasarkan konsep biaya perolehan historis.

Laporan keuangan konsolidasian proforma disusun dengan menggunakan dasar akrual, kecuali untuk laporan arus kas konsolidasian proforma.

Laporan arus kas konsolidasian proforma disusun menggunakan metode langsung dan arus kas dikelompokkan atas dasar kegiatan operasi, investasi dan pendanaan. Untuk tujuan laporan arus kas konsolidasian proforma, kas dan setara kas mencakup kas, bank dan investasi jangka pendek yang jatuh tempo dalam waktu tiga bulan atau kurang dan yang tidak dijadikan jaminan. Laporan keuangan konsolidasian proforma disajikan sesuai dengan prinsip akuntansi yang berlaku umum.

Mata uang fungsional Perusahaan adalah Rupiah dan entitas anak di dalam Kelompok Usaha menetapkan mata uang fungsionalnya sendiri dan transaksi-transaksi dalam laporan keuangan dari setiap entitas diukur berdasarkan mata uang fungsional tersebut. Mata uang penyajian yang digunakan untuk penyusunan laporan keuangan konsolidasian proforma adalah mata uang Rupiah (Rp).

a. Pro forma consolidated financial statements presentation (continued)

The pro forma consolidated financial statements are prepared based on the historical cost concept.

The pro forma consolidated financial statements have been prepared on the basis of the accruals concept, except for the pro forma consolidated statements of cash flows.

The pro forma consolidated statements of cash flows are prepared using the direct method, by classifying cash flows on the basis of operating, investing and financing activities. For the purpose of pro forma consolidated statements of cash flows, cash and cash equivalents include cash on hand, cash in banks, and short-term investment with maturity of three months or less and which are not used as collateral. These pro forma consolidated financial statements are presented in accordance with generally accepted accounting principles.

The functional currency of the Company is Rupiah and subsidiary in the Group determines its own functional currency and items included in the financial statements of each entity which will be measured using that functional currency. The currency used in the preparation of the pro forma consolidated financial statements is the Indonesian Rupiah (Rp).

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) (Expressed in full Rupiah, unless otherwise stated)

3. Ikhtisar kebijakan akuntansi material *3. Material accounting policy information*
 (lanjutan) *(continued)*

a. Penyajian laporan keuangan konsolidasian proforma (lanjutan)

Pernyataan dan Interpretasi Standar Akuntansi Baru dan Revisi yang Berlaku Efektif pada Periode Berjalan

Standar baru dan amandemen atas standar yang berlaku efektif sejak 1 Januari 2024, dengan penerapan dini diperkenankan, yaitu:

1 Januari 2024

- Amandemen PSAK 201, “Penyajian Laporan Keuangan - Liabilitas Jangka Panjang dengan Kovenan”;
- Amandemen PSAK 116, “Sewa - Liabilitas Sewa dalam Jual dan Sewa-Balik”;
- Revisi PSAK 401, “Penyajian Laporan Keuangan Syariah”;
- Revisi PSAK 409, “Akuntansi Zakat, Infak, dan Sedekah”.
- Amandemen PSAK 207, “Laporan Arus Kas”
- Amandemen PSAK 107, “Instrumen Keuangan: Pengungkapan”

Efektif pada atau setelah 1 Januari 2025

- Amandemen PSAK 221, “Pengaruh Perubahan Kurs Valuta Asing”
- PSAK 117, “Kontrak Asuransi”;
- Amandemen PSAK 117, “Kontrak Asuransi tentang Penerapan Awal PSAK 117 dan PSAK 109 – Informasi Komparatif”;
- Amandemen PSAK 370, “Akuntansi Aset dan Liabilitas Pengampunan Pajak”

a. Pro forma consolidated financial statements presentation (continued)

New and Revised Statements and Interpretation of Financial Accounting Standards Effective in the Current Period

New standards and amendments which effective from January 1, 2024 with early adoption is permitted, are as follows:

January 1, 2024

- *Amendment to SFAS 201, “Presentation of Financial Statements - Non-Current Liabilities with Covenants”;*
- *Amendment to SFAS 116, “Leases - Lease Liability in a Sale and Leaseback”;*
- *Revision to SFAS 401, “Presentation of Sharia Financial Statements”;*
- *Revision to SFAS 409, “Zakah, Infaq and Alms Accounting”.*
- *Amendment to SFAS 207, “Statement of Cash Flows”*
- *Amendment to SFAS 107, “Financial Instruments: Presentation”*

Effective on or after January 1, 2025

- *Amendment to SFAS 221, “Effect of Changes in Foreign Exchange Rates”*
- *SFAS 117, “Insurance Contracts”;*
- *Amendment to SFAS 117, “Insurance Contracts regarding Initial Application of SFAS 117 and SFAS 109 - Comparative Information”;*
- *Amendment to SFAS 370, “Assets and Liabilities of Tax Amnesty Accounting”*

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) (Expressed in full Rupiah, unless otherwise stated)

3. Ikhtisar kebijakan akuntansi material *3. Material accounting policy information*
(lanjutan) *(continued)*

b. Prinsip konsolidasian

Laporan keuangan konsolidasian proforma meliputi aset dan liabilitas Perusahaan dan entitas anaknya dimana Perusahaan, baik secara langsung ataupun tidak langsung, memiliki lebih dari setengah hak suara dan memiliki kemampuan mengendalikan kebijakan keuangan dan operasional entitas kecuali, dalam keadaan yang jarang, dapat ditunjukkan secara jelas bahwa kepemilikan tersebut tidak diikuti dengan pengendalian atau Perusahaan memiliki kemampuan mengendalikan entitas walaupun memiliki kurang dari atau sama dengan setengah hak suara.

Entitas anak dikonsolidasikan secara penuh sejak tanggal dimana pengendalian dialihkan kepada Perusahaan. Entitas Anak tidak dikonsolidasikan sejak tanggal Perusahaan kehilangan pengendalian.

Seluruh transaksi, saldo, keuntungan dan kerugian antara Perusahaan dan Entitas Anak yang belum direalisasi dan material telah dieliminasi.

Kepentingan non-pengendali merupakan proporsi atas hasil usaha dan aset bersih entitas anak yang tidak diatribusikan kepada Perusahaan.

b. Principles of consolidation

The pro forma consolidated financial statements include the assets and liabilities of the Company and its subsidiary in which the Company, directly or indirectly, owns more than half of the voting rights and has the ability to control the financial and operating policy of the entity unless, in rare circumstances, it can be clearly demonstrated that such ownership do not constitute control or the Company has the ability to control the entity, despite having less than or equal to half of the voting rights.

Subsidiary is fully consolidated from the date on which control is transferred to the Company. It is de-consolidated from the date the control ceases.

All material intercompany transactions, balances, unrealized surpluses and deficits on transactions between the Company and its Subsidiary have been eliminated.

Non-controlling interest represents the proportion of the result and net assets of subsidiary not attributable to the Company.

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) (Expressed in full Rupiah, unless otherwise stated)

3. Ikhtisar kebijakan akuntansi material *3. Material accounting policy information*
 (lanjutan) *(continued)*

c. Transaksi pihak berelasi

Perusahaan dan Entitas Anak melakukan transaksi dengan pihak-pihak berelasi sebagaimana didefinisikan di dalam PSAK 224 mengenai “Pengungkapan Pihak-pihak Berelasi”. Pihak-pihak berelasi berdasarkan PSAK tersebut adalah:

Suatu pihak dianggap berelasi dengan Perusahaan dan Entitas Anak jika:

1. Secara langsung atau tidak langsung melalui satu atau lebih perantara, suatu pihak:
 - (i) Mengendalikan atau dikendalikan oleh, atau berada di bawah pengendalian bersama dengan Perusahaan dan Entitas Anak;
 - (ii) Memiliki kepentingan dalam Perusahaan dan Entitas Anak yang memberikan pengaruh signifikan atas Perusahaan dan Entitas Anak; atau
 - (iii) Memiliki pengendalian bersama atas Perusahaan dan entitas anak;
2. Suatu pihak yang berelasi dengan Perusahaan dan Entitas Anak;
3. Perusahaan dan Entitas Anak sebagai ventura;
4. Suatu pihak adalah anggota dari personil manajemen kunci Perusahaan dan Entitas Anak atau induk;
5. Suatu pihak adalah anggota keluarga dekat dengan individu yang diuraikan dalam butir (1) atau (4);
6. Suatu pihak adalah entitas yang dikendalikan, dikendalikan bersama atau dipengaruhi signifikan oleh atau hak suara signifikan entitas tersebut terletak pada, langsung maupun tidak langsung, individu seperti diuraikan dalam butir (4) atau (5); atau
7. Suatu pihak menyelenggarakan suatu program imbalan pasca kerja untuk imbalan kerja dari Perusahaan dan Entitas Anak atau perusahaan lain yang berelasi dengan Perusahaan dan Entitas Anak.

c. Related party transactions

The Company and Subsidiary made certain transactions with related parties as defined under SFAS 224 on “Related Parties Disclosures”. Related parties according to this SFAS are as follows:

A party is considered to be a related party to the Company and subsidiary if:

1. *Directly or indirectly through one or more intermediaries, the party:*
 - (i) *Controls, or is controlled by, or is under common control with the Company and Subsidiary;*
 - (ii) *Has an interest in the Company and Subsidiary that gives significant influence over the Company and Subsidiary; or*
 - (iii) *Has joint control over the Company and subsidiary;*
2. *The party is an associate of the Company and Subsidiary;*
3. *The Company and Subsidiary act as venturer;*
4. *The party is a member of the key management personnel of the Company and Subsidiary or their parent;*
5. *The party is a close member of the family of any individual referred to (1) or (4);*
6. *The party is an entity that is controlled, jointly controlled or significantly influenced by, or for which significant voting power in such entity resides with, directly or indirectly, any individual referred to in (4) or (5); or*
7. *The party is conducting a post-employment benefit plan for the benefit of employees of the Company and Subsidiary, or any entity that is an associate of the Company and Subsidiary.*

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) *(Expressed in full Rupiah, unless otherwise stated)*

3. Ikhtisar kebijakan akuntansi material *3. Material accounting policy information*
 (lanjutan) *(continued)*

c. Transaksi pihak berelasi (lanjutan)

Semua transaksi dengan pihak-pihak yang mempunyai hubungan berelasi, baik yang dilakukan dengan atau tidak dengan tingkat bunga atau harga, persyaratan dan kondisi yang sama sebagaimana dilakukan dengan pihak ketiga, diungkapkan dalam Catatan atas Laporan Keuangan Konsolidasian Proforma.

c. Related party transactions (continued)

All transactions with related parties, whether or not done with the same interest rate or price, terms and conditions as those done with third parties, are disclosed in the Notes to Pro Forma Consolidated Financial Statements.

4. Asumsi-asumsi yang digunakan dalam penyusunan informasi keuangan konsolidasian proforma *4. Assumptions used in the preparation of pro forma consolidated financial information*

a. Laporan Keuangan Konsolidasian Proforma disusun berdasarkan laporan konsolidasian PT Superkrane Mitra Utama Tbk dan Entitas Anak per 30 September 2024 dan untuk periode sembilan bulan yang berakhir pada tanggal tersebut, diaudit oleh Kantor Akuntan Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan.

a. The Pro Forma Consolidated Financial Statements are prepared based on the consolidated report of PT Superkrane Mitra Utama Tbk and Subsidiary as at September 30, 2024 and for the nine-month period ended audited by the Public Accountant of Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Partners.

b. Berikut rencana pengalihan saham entitas anak:

b. The following is the plan for transferring shares in the subsidiary entity:

| <i>(Dalam Rupiah/ In Rupiah)</i> | | | |
|--|---|--|--|
| | <i>Lembar saham/ Number of shares</i> | <i>Harga per lembar saham/ Par value per share</i> | <i>Jumlah harga saham/ Total price of shares</i> |
| AKTA JUAL BELI/ SHARE SALE AND PURCHASE DEED | | | |
| a. SERI A/ <i>SERIES A</i> | 9.486 | 1.665.908 | 15.802.803.288 |
| SERI B/ <i>SERIES B</i> | 57.505 | 1.665.908 | 95.798.039.540 |
| Jumlah/ Total | 66.991 | | 111.600.842.828 |
| b. SERI A/ <i>SERIES A</i> | 4.794 | 1.665.908 | 7.986.362.952 |
| SERI B/ <i>SERIES B</i> | 29.061 | 1.665.908 | 48.412.952.388 |
| Jumlah/ Total | 33.855 | | 56.399.315.340 |
| Jumlah/ Total (a+b) | 100.846 | | 168.000.158.168 |
| HARGA PEROLEHAN SAHAM / STOCK ACQUISITION PRICE | | | 212.859.185.000 |
| SELISIH TRANSAKSI ENTITAS SEPENGENDALI / DIFFERENCES IN TRANSACTIONS OF ENTITIES UNDER COMMON CONTROL | | | 44.859.026.832 |

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain) (Expressed in full Rupiah, unless otherwise stated)

5. Tanggung jawab penyusunan informasi keuangan proforma **5. Responsibility for preparing pro forma financial information**

Manajemen Perusahaan bertanggung jawab terhadap seluruh data, informasi dan asumsi dasar yang digunakan dalam penyusunan informasi keuangan proforma pada tanggal dan untuk periode yang berakhir pada 30 September 2024, yang telah diselesaikan pada tanggal 31 Desember 2024.

The Company's Management is responsible for all data, information and basic assumptions used in the preparation of pro forma financial information on the date and for the period ended September 30, 2024, which was completed on December 31, 2024.