

**PT SINGARAJA PUTRA Tbk
DAN ENTITAS ANAK**

**LAPORAN KEUANGAN KONSOLIDASIAN
PER 31 JULI 2026**

DAFTAR ISI

	Halaman
Laporan Posisi Keuangan Konsolidasian per 31 Juli 2026	1-3
Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian Untuk Periode Tujuh Bulan Yang Berakhir pada Tanggal 31 Juli 2026	4

PT Singaraja Putra Tbk dan Entitas Anak
Laporan Posisi Keuangan Konsolidasian
Per 31 Juli 2026 dan 31 Desember 2025

ASET			ASSETS
	31.07.26	31.12.25	
ASET LANCAR			CURRENT ASSETS
Kas dan Bank	355,990,316,223	33,565,948,051	Cash on Hand and in Banks
Deposito Berjangka	1,210,748,000,000	20,748,000,000	Time Deposits
Setara Kas yang Dibatasi			
Penggunaanya	8,263,946,726	1,231,099,494	Restricted Cash Equivalents
Investasi Lain-lain	10,984,357	11,330,574	Other Investment
Piutang Usaha - Neto			Trade Receivable - Net
- Pihak Ketiga	63,766,717,536	91,321,923,055	- Third Parties
- Pihak Berelasi	2,411,790,033	-	- Related Party
Piutang Lain-lain Kepada			Other Receivable to third
Pihak ketiga	9,911,083	8,060,185	Parties
Persediaan - Neto	181,049,160,158	145,897,641,351	Inventories - Net
Pajak dibayar dimuka	267,548,572,503	50,772,231,130	Prepaid Tax
Uang Muka dan Biaya			
dibayar dimuka	50,132,456,099	9,733,396,635	Advances and Prepayment
Aset Lancar Lainnya	341,092,046,194	334,473,520,706	Other Current Assets
Total Aset Lancar	2,481,023,900,912	687,763,151,181	Total Current Assets
ASET TIDAK LANCAR			NON-CURRENT ASSETS
Uang Muka	1,470,930,548	1,470,930,548	Advances
Pajak dibayar dimuka	-	-	Prepaid Tax
Investasi Pada Entitas Asosisasi	719,340,537	-	Investment in Associate Entity
Aset Tetap - setelah dikurangi			Fixed Assets - Net off
Akumulasi penyusutan			Accumulated Depreciation
Rp. 97.230.822.567			Rp. 97.230.822.567
(2025: Rp. 48.420.961.298)	393,948,439,602	83,058,424,788	(2025: Rp. 48.420.961.298)
Aset Pengampunan Pajak			
- setelah dikurangi			Tax Amnesty Assets - Net off
Akumulasi penyusutan			Accumulated Depreciation
Rp. 589.436.196			Rp. 589.436.196
(2025: Rp. 554.469.642)	6,109,219,834	6,144,186,388	(2025: Rp. 554.469.642)
Aset Pertambangan			
- setelah dikurangi			Mine Properties - Net off
Akumulasi penyusutan			Accumulated Depreciation
Rp. 5.448.992.014			Rp. 5.448.992.014
(2025: Rp. 850.226.469)	2,936,960,236,472	463,616,506,374	(2025: Rp. 850.226.469)
Aset Aktivitas Pengupasan			
- setelah dikurangi			Stripping Activity - Net off
Akumulasi penyusutan			Accumulated Depreciation
Rp. 25.447.662.649			Rp. 25.447.662.649
(2025: Rp. 461.877.020)	557,938,094,884	232,732,365,798	(2025: Rp. 461.877.020)
Piutang Pihak Berelasi		-	Due From Related Party
Jaminan Reklamasi	161,933,781,936	85,210,809,556	Reclamation Guarantee
Aset Pajak Tangguhan	15,076,055,380	9,201,085,732	Deferred Tax Assets
Total Aset Tidak Lancar	4,074,156,099,193	881,434,309,184	Total Non-Current Assets
TOTAL ASET	6,555,180,000,105	1,569,197,460,365	TOTAL ASSETS



	31.07.26	31.12.25	
LIABILITAS DAN EKUITAS			LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK			CURRENT LIABILITIES
Utang Bank	32,465,416,072	932,303,920,677	Bank Loan
Utang Usaha :			Trade Payable:
- pihak berelasi	289,384,084,423	263,432,928,819	- Related Parties
- pihak ketiga	444,832,767,523	353,505,267,175	- Third Parties
Utang Lain lain kepada			Other Payable:
- pihak berelasi	556,675,543,963	57,600,000,000	- Related Parties
- pihak ketiga	26,744,418,769	44,397,667,284	- Third Parties
Utang Pajak	36,261,570,114	10,065,133,172	Taxes Payable
Beban Akrua	20,656,143,374	8,236,548,636	Accrued Expenses
Uang Muka Penjualan	3,083,538,080	10,105,569,951	Advance from customer
Depositi dari pelanggan	106,484,431,586	135,694,702,690	Customer Deposit
Utang kepada Pihak Berelasi	9,600,000,000		Due to Related Parties
Utang Jangka Panjang -			Long - term Liabilities
bagian jatuh tempo			Current Maturities
dalam satu tahun			- Bank Loans
- Utang Bank	15,502,835,058	4,734,929,585	
- Liabilitas Pembiayaan			- Consumer Financing Loans
Konsumen	104,493,903	148,859,531	- Finance leases loans
- Liabilitas Sewa Pembiayaan	610,496,077	1,359,547,859	
Total Liabilitas Jangka			Total Current Liabilities
Pendek	1,542,405,738,942	1,821,585,075,379	
LIABILITAS JANGKA PANJANG			NON CURRENT LIABILITIES
Utang kepada Pihak Berelasi	667,807,000,000	407,117,000,000	Due to Related Parties
Liabilitas Imbalan Kerja			Long - term Employee
Jangka Panjang	17,767,571,118	11,387,307,262	Benefits Liabilities
Provisi Pengelolaan dan			Provision for Environment
Reklamasi Lingkungan Hidup	16,999,864,313	1,222,700,291	and Reclamation
Liabilitas Pajak Tangguhan	533,071,725,175	-	Deferred Tax Liabilities
Utang Jangka Panjang -			Long - term Liabilities
setelah dikurangi bagian jatuh			Current Maturities
tempo dalam satu tahun			- Bank Loans
- Utang Bank	186,727,137,794	13,823,967,757	
- Liabilitas Pembiayaan			- Consumer Financing Loans
Konsumen	914,228,296	204,399,241	- Finance leases loans
- Liabilitas Sewa Pembiayaan	682,307,115	1,272,976,952	
Total Liabilitas Jangka			Total Non Current Liabilities
Panjang	1,423,969,833,811	435,028,351,503	TOTAL LIABILITIES
TOTAL LIABILITAS	2,966,375,572,753	2,256,613,426,882	



PT Singaraja Putra Tbk dan Entitas Anak
Laporan Posisi Keuangan Konsolidasian
Per 31 Juli 2026 dan 31 Desember 2025

EKUITAS (DEFISIENSI MODAL)

Modal Saham - nilai nominal		
Rp 10.000 per saham		
Modal Dasar - 1.000.000 saham		
Modal Ditempatkan dan		
Disetor - 1.000.000 saham	120,250,000,000	48,100,000,000
Tambahan Modal Disetor	2,796,367,499,398	(733,355,482,502)
Saldo Rugi	601,430,643,549	(78,271,390,052)
Total Ekuitas		
(Defisiensi Modal)	3,518,048,142,947	(763,526,872,554)
Kepentingan Non Pengendali	70,756,284,405	76,110,906,037
Total Ekuitas		
(Defisiensi Modal)	3,588,804,427,352	(687,415,966,517)
TOTAL LIABILITAS DAN		
EKUITAS		
(DEFISIENSI MODAL)	6,555,180,000,105	1,569,197,460,365

EQUITY (CAPITAL DEFICIENCY)

Capital Stock - Rp 10,000	
par value per share	
Authorized - 1,000,000 shares	
Subscribed and Fully Paid -	
1,000,000 shares	
Additional Paid Up Capital	
Deficit	
Total Equity	
(Capital Deficiency)	
Non Controlling Interest	
Total Equity	
(Capital Deficiency)	
TOTAL LIABILITIES AND	
EQUITY	
(CAPITAL DEFICIENCY)	



PT Singaraja Putra Tbk dan Entitas Anak
Laporan Laba Rugi dan Penghasilan Komprehensif Lain
Per 31 Juli 2026 dan 31 Desember 2025

	31.07.26	31.12.25	
PENDAPATAN	537,848,527,049	534,021,405,626	REVENUE
BEBAN POKOK PENDAPATAN	(394,441,205,423)	(435,913,902,844)	COST OF REVENUE
LABA BRUTO	143,407,321,626	98,107,502,782	GROSS PROFIT
Beban Usaha	(69,601,164,325)	(89,459,496,115)	Operating Expenses
Laba Penjualan Aset Tetap	15,416,666	29,729,730	Gain on sale of fixed assets
Beban Keuangan	(28,289,298,327)	(50,666,513,743)	Financial Expenses
Pemulihan Imbalan Kerja	-	1,156,057,000	Recovery of employee benefit
Penghasilan Keuangan	(96,268,915)	2,631,526,329	Financial Income
Rugi Selisih Kurs - Neto	-	(1,852,169,078)	Foreign Exchanges
Beban Pajak	(554,954,105)	(1,866,258,493)	Tax Expenses
Pendapatan Sewa Lahan	-	270,000,000	Rent Income
Laba Akuisisi dengan diskon	662,720,820,318	-	Gain form bargain purchase
Cadangan piutang	(2,157,790,530)	-	Provision for Receivables
Cadangan persediaan	(23,714,804,183)	-	Provision for impairment of inventories
Rugi dari Entitas Asosiasi	(1,730,659,463)	-	Loss from Associate
Lain Lain- Neto	3,954,196,268	288,990,354	Other
LABA SEBELUM PAJAK	683,952,815,030	(41,360,631,234)	INCOME BEFORE TAX
PAJAK PENGHASILAN	(9,768,102,024)	149,260,680	INCOME TAX
LABA (RUGI) TAHUN BERJALA	674,184,713,006	(41,211,370,554)	INCOME (LOSS) FOR THE YEAR
EFEK PENYESUAIAN RUGI DARI MERGING			
PENGHASILAN KOMPREHENSIF LAIN			OTHER COMPREHENSIVE INCOME
Item yang Tidak Akan			Item that Will Not Be
Direklasifikasikan ke Laba Rugi			Reclassified to Profit or Loss
- Pengukuran kembali atas Liabilitas Imbalan Kerja	-	(191,354,646)	- Remesurement of employee benefit liabilities
- Pajak penghasilan terkait	-	42,098,022	- Related Income Tax
Item yang Akan Direklasifikasi ke Laba Rugi	-	-	Item that Will Be Reclassified to Profit or Loss
TOTAL RUGI KOMPREHENSIF TAHUN BERJALAN	674,184,713,006	(41,360,627,178)	TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD
	(5,517,320,595)	1,839,194,438	
LABA (RUGI) TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA :			INCOME (LOSS) FOR THE YEAR ATTRIBUTABLE TO :
Pemilik Entitas Induk	679,702,033,601	(43,087,994,671)	Owners of the Parent Entity
Kepentingan Non Pengendali	(5,517,320,595)	1,876,624,117	Non - Controlling Interest
Total	674,184,713,006	(41,211,370,554)	Total
LABA (RUGI) KOMPREHENSIF TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA :			TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR ATTRIBUTABLE TO :
Pemilik Entitas Induk	679,702,033,601	(43,199,821,616.00)	Owners of the Parent Entity
Kepentingan Non Pengendali	(5,517,320,595)	1,839,194,438.00	Non - Controlling Interest
Total	674,184,713,006	(41,360,627,178)	Total
LABA (RUGI) TAHUN BERJALAN PER SAHAM DASAR	1,413.10	(89.58)	BASIC INDOME (LOSS) PER SHARE FOR THE PERIOD

