

PT BODAL CHEMICALS INDONESIA
Co. Reg. No. 1240000502345
STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)
AS OF MARCH 31, 2025
(All amounts are in IDR unless otherwise stated)

Particulars	Notes	March 31, 25	March 31, 24
Assets			
Non-current assets	8		
CWIP		-	-
Office Equipment		57,712,649	53,913,649
Furniture		22,347,560	22,347,560
Office Renovation		82,905,000	82,905,000
Accumulated depreciation		-71,771,331	-49,154,795
Total non-current assets		91,193,878	110,011,414
Current assets			
Closing stock	9	2,015,576,203	2,386,216,458
Cash and cash equivalents	1	1,547,292,150	994,166,809
Deposits	2	13,000,000	13,000,000
Other receivables	3	345,809,833	213,553,897
Trade receivables	3	5,904,174,879	3,783,161,095
Loans & Advances	4	5,808,246	3,665,350
Total current assets		9,831,661,311	7,393,763,608
Total assets		9,922,855,189	7,503,775,022
Equity and liabilities			
Equity			
Share capital	6	2,500,000,000	2,500,000,000
NCI			
Share Premium	6	10,454,190	10,439,935
Retained earning / (Accumulated losses)		-952,410,432	-970,256,287
Total equity		1,558,043,758	1,540,183,648
Current liabilities			
Other & Trade payables	5	8,267,421,873	5,914,294,403
Taxes payable	7	97,389,558	49,296,970
Total current liabilities		8,364,811,431	5,963,591,373
Non-current liabilities			
Non-current liabilities			
Total non-current assets		-	-
Total liabilities		8,364,811,431	5,963,591,373
Total equity and liabilities		9,922,855,189	7,503,775,022

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.

Chandra



PT BODAL CHEMICALS INDONESIA

Co. Reg. No. 1240000502345

STATEMENT OF INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31 MARCH 2025

(All amounts are in IDR unless otherwise stated)

Particulars	Notes	March 31, 25	March 31, 24
Continuing operations			-
Revenue			-
Sales Account		14,192,660,441	8,450,254,424
Cost of sales			-
Opening Stock		2,386,216,458	2,566,632,984
Purchases		10,794,369,876	5,944,135,937
Closing Stock		2,015,576,203	2,386,216,458
		11,165,010,131	6,124,552,463
Freight Charges Inward		262,994,934	64,110,572
Clearing Charges			14,395,738
Customs Duties		325,910,885	170,040,105
Sales commission			41,696,214
Total cost of sales		11,753,915,950	6,414,795,092
Gross Profit		2,438,744,491	2,035,459,331
Other items of income			-
Bank Interest		2,333,289	2,069,751
Total other items of income		2,333,289	2,069,751
Other items of expenses			-
Payroll Expenses		1,152,885,032	1,081,745,063
Sales Commission - Indirect Expenses		106,873,296	-
Medical		3,368,654	3,083,730
Office rentals		48,249,996	40,412,866
Office Expenses		9,259,111	5,747,350
Office Supplies		56,200	2,818,000
Telephone Expenses		2,967,463	2,623,927
Courier & Postage		47,849,389	25,297,299
Printing & Stationery		6,998,280	2,028,000
Repairs & Maintenance		755,000	2,365,000
Rounding Off/Writ Off		-47,693	-195,948
Stampduty Charges		11,552,000	7,151,900
Storage		1,755,412	-4,250,000
Car Rentals		78,000,000	78,000,000
Travelling expenses		29,634,381	18,724,579
Entertainments Expenses		54,101,642	16,005,661
Freight Charges Outward		306,204,600	262,210,914
Hotel Expense		63,472,709	-
Bank Charges		2,960,288	1,559,919
Tax on bank interest		466,658	126,607
Depreciation		22,616,536	26,887,524
Electricity Charges		3,654,000	1,980,750
Internet Charges		7,554,445	6,396,732
Material Charges		1,155,000	-
Miscellaneous expenses		248,816	2,234,030
Realized Gain/(Loss)		172,931,560	8,212,104
Unrealised Exchange Loss Gain		136,772,138	216,701,892
Professional Fee		108,000,000	123,000,000
Rent		-	42,620,875
Parking Expense		786,500	798,400
Petrol & Fuel Expenses		20,151,016	13,225,357
Tax Expenses		414,632	1,623,243
Toll Expenses		18,615,573	6,202,500
Transportation Charges		2,772,793	124,620
Statutory Payments		196,500	942,262
Total Other items of expenses		2,423,231,926	1,996,405,156
Profit (loss) before tax		17,845,854	41,123,926
Income tax expense			-
Corporate Income Tax			-
Total other items of income		-	-
Profit (loss) from operations, net of tax		17,845,854	41,123,926
NCI share of the profit(loss), net of tax			-
Other comprehensive income			-
Total other items of income		17,845,854	41,123,926




PT BODAL CHEMICALS INDONESIA
Co. Reg. No. 1240000502345
NOTES TO THE FINANCIAL STATEMENTS
(All amounts are in IDR unless otherwise stated)

Particulars		March 31, 25	March 31, 24
1. Cash and Cash Equivalents			
This account consist of:			
Cash in Bank - IDR :			
Citibank N.A Indonesia	1.1	-	11,978,932
PT. Bank Mandiri, Tbk - 888	1.2	1,339,512,472	753,374,797
PT. Bank Mandiri, Tbk - 999	1.3	207,779,678	206,057,366
Cash in Bank - USD :			
Citibank N.A Indonesia	1.4	-	22,755,713
Total Cash and Cash Equivalent		1,547,292,150	994,166,809
2. Deposit			
This account consist of:			
Deposit :			
Security Deposit Car - PT. CSM Corpor	2.1	13,000,000	13,000,000
Security Deposit Office	2.2	-	-
Total of Deposit		13,000,000	13,000,000
3. Other Receivables			
This account consist of:			
Shareholder receivable :			
Shareholder receivable - application mon	3.1	-	1,000
Prepaid Tax :			
WHT art. 21 :			
PPh 21 - (Prepaid tax-PBK)	3.2	306,271	306,271
PPh 21 - (Commission for Rumanto)	3.2	24,768	24,768
PPh 21 - (Commission for Agus W)	3.2	40,556	40,556
PPh 21 - Period July 2024	3.2	-	-
WHT art. 23 :			
PPh 23-(Sajira-Prepaid tax-PBK)	3.2	110,583	110,583
PPh 23 - (PT. Birotika Semesta - PBK I)	3.2	39,660	39,660
PPh 23 - (PT. Gudang Packing Nusantara)	3.2	22,082	22,082
PPh art. 22 - Import	3.3	288,982,575	164,575,643
Prepaid Expenses :			
Prepaid Rent	3.4	56,283,338	48,433,334
Total Other Receivable		345,809,833	213,553,897
4. Loans & Advances Current Assets			
This account consist of:			
Advance :			
Syifa	4.1	2,428,987	2,493,550
Jumroh	4.2	3,379,259	1,171,800
Total Loans & Advance Current Assets		5,808,246	3,665,350
5. Payables			
This account consist of:			
Other Payables :			
Payable to Employee :			
Mr. Dahlan A/c (Main A/c)	5.1	209,759,064	209,759,064
Dahlan (Reimbursement)	5.2	4,511,455	4,017,541
Salary Payable	5.3	73,569,548	33,154,584
Total Other Payables		287,840,067	246,931,189

Dahlan



PT BODAL CHEMICALS INDONESIA
Co. Reg. No. 1240000502345
NOTES TO THE FINANCIALS STATEMENTS
(All amounts are in IDR unless otherwise stated)

Particulars		March 31, 25	March 31, 24
Trade Payables :			
Trade Payable to Related Party :			
Bodal Chemicals Limited	5-4	7,885,404,384	5,623,217,630
Trade Payable to Third Party :			
PT. CSM Corporatama	5-5	6,955,000	7,085,000
PT. BSA Logistics Indonesia	5-6	40,522,932	4,199,410
PT. Global Distribution	5-7	570,433	413,987
PT. Birotika Semesta	5-8	-	-
PT. Gudang Packing Nusantara/Oxyger	5-9	9,554,132	-
PT. Gemilang Expresindo	5-10	-	-
PT. Sajira Mahardika	5-11	19,334,792	16,683,306
PT. IPC Termical Pettykemas	5-12	-	-
PT. Pakde Solusi Digital	5-13	-	-
PT. Fedex Express International	5-14	-	-
PT. Garuda Mas Lestari	5-15	-	-
PT. Transworld GLS Indonesia	5-16	-	-
PT. Rajjin Multi Synergy - Addavce Pay	5-17	-	-
PT. Finsure Consulting Indo	5-18	11,100,000	10,110,000
PT. KCA Global Maritim	5-19	-	-
PT. Mitra Kimia Mas	5-20	-	-
PT. Karya Gemilang Selatan	5-21	-	-
(Provision for Sales Commission)	5-22	-	-
BPJS Health Payable	5-25	-	-
BPJS Health Payable	5-23	6,140,132	5,653,880
Total Trade Payables		7,979,581,806	5,667,363,214
6. Equity		March 31, 25	March 31, 24
This account consist of:			
Share Capital :			
Bodal Chemicals Limited - 2.499.999 s.	6-1	2,499,999,000	2,499,999,000
Mr. Hardik Shah - 1 share @ Rp. 1.000,-	6-2	1,000	1,000
Total Share Capital		2,500,000,000	2,500,000,000
Share Premium			
Share Premium	6-3	10,454,190	10,439,935
Total Share Premium		10,454,190	10,439,935
7. Tax Payable		March 31, 25	March 31, 24
This account consist of:			
Outstanding WHT art. 21	7-1	28,202,620	889,388
Outstanding WHT art. 23	7-2	1,724,896	3,800,000
Outstanding WHT art. 4 (2)	7-3	4,500,000	38,424,751
VAT Payables	7-4	62,962,042	6,182,831
Total Equity		97,389,558	49,296,970
8. Non Current Assets		March 31, 25	March 31, 24
This account consist of:			
Fixed Asset			
Acquisition Cost:			
Office Equipment	8-1	57,712,649	53,913,649
Furniture	8-3	22,347,560	22,347,560
Office Renovation	8-4	82,905,000	82,905,000
Total Equity		162,965,209	159,166,209
Accumulated Depreciation:			
Office Equipment	8-5	-41,949,778	-29,858,497
Furniture	8-6	-6,331,806	-4,097,050
Office Renovation	8-7	-23,489,748	-15,199,248
Total Equity		-71,771,332	-49,154,795
Book Value		91,193,879	110,011,414
9. Closing Stock		March 31, 25	March 31, 24
This account consist of:			
Good in Transits	9-1	230,927,371	-
Closing Stock	9-1	1,784,648,832	2,386,216,458
Total Closing Stock		2,015,576,203	2,386,216,458

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PT Bodal Chemicals Indonesia
REGISTER ASSETS AND ACCUMULATION OF DEPRECIATION
Schedule:- 8

Sr.No.	FIXED ASSET	%	Purchase Date	Cost	Depreciation Cost		Acquisition Cost			Accumulated Depreciation Cost			NBV as of 31/03/25		
					Yearly	Monthly	Open, Bal 1/1/24	Additional	Deduction	Open, Bal 31/3/25	Deduction	Open, Bal 31/03/25	NBV as of 31/03/25	NBV as of 31/03/24	
I	Office Equipment														
1	AIRCON	15%	6/10/2022	8,450,000	1,267,500	105,625	8,450,000			8,450,000	2,323,750	1,267,500		3,591,250	6,126,250
2	Hand Phone	15%	6/30/2022	10,063,750	1,509,563	125,797	10,063,750			10,063,750	2,767,531	1,509,563		4,277,094	7,296,219
2	Hand Phone-oppo A15	15%	6/30/2022	2,299,000	344,850	28,738	2,299,000			2,299,000	632,225	344,850		977,075	1,666,775
3	Laptop	40%	6/30/2022	16,497,999	6,599,200	549,933	16,497,999			16,497,999	12,098,533	4,399,466		16,497,999	4,399,466
3	Laptop Asus	40%	6/30/2022	2,750,000	1,100,000	91,667	2,750,000			2,750,000	2,016,667	733,333		2,750,000	733,333
4	Laptop	40%	7/8/2022	4,170,000	1,668,000	139,000	4,170,000			4,170,000	2,919,000	1,112,000		4,031,000	1,251,000
4	Mouse	40%	6/30/2022	285,200	106,080	8,840	285,200			285,200	194,480	70,720		285,200	70,720
5	Other Office Equipment	40%	6/3/2022	665,000	262,000	21,833	665,000			665,000	480,333	174,667		665,000	174,667
5	PRINTER	40%	6/18/2022	8,762,700	3,505,080	292,090	8,762,700			8,762,700	6,426,980	2,336,720		8,762,700	2,336,720
6	Hand Phone OPPO	15%	1/2/2025	3,799,000	569,850	47,488	3,799,000	3,799,000		3,799,000	-	142,463		142,463	-
	Total			57,712,649	16,932,122	1,411,010	53,913,649	3,799,000	-	57,712,649	29,868,499	12,091,281	-	41,949,780	24,065,150
II	Furniture														
10	Furniture	10%	6/30/2022	22,347,560	2,234,756	186,230	22,347,560			22,347,560	4,097,053	2,234,756		6,331,809	18,250,507
	Total			22,347,560	2,234,756	186,230	22,347,560	-	-	22,347,560	4,097,053	2,234,756	-	6,331,809	18,250,507
III	Office Renovation														
11	OFFICE RENOVATION	10%	6/30/2022	82,905,000	8,290,500	690,875	82,905,000			82,905,000	15,199,250	8,290,500		23,489,750	67,706,750
	Total			82,905,000	8,290,500	690,875	82,905,000	-	-	82,905,000	15,199,250	8,290,500	-	23,489,750	67,706,750
	Total			162,965,209	27,457,378	2,288,115	159,166,209	3,799,000	-	162,965,209	49,154,802	22,615,637	-	71,771,339	110,011,407



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