



Jakarta, 31 Oktober 2019

No. : 071/GTB-JKT/X/2019

Kepada Yth :

Otoritas Jasa Keuangan

Gedung Soemitro Djojohadikusumo

Jalan Lapangan Banteng Timur No. 2-4

Jakarta 10710

U.p.: Yth Kepala Eksekutif Pengawas Pasar Modal

Direktur Bursa Efek Indonesia

Gedung Bursa Efek Indonesia Tower 1

Jl. Jend. Sudirman Kav. 51-53

Jakarta 12190

U.p.: Yth. Bapak I Gede Nyoman Yetna

Perihal : Penjelasan tertulis mengenai perubahan lebih dari 20% dari Total Aktiva dan Total Kewajiban pada Laporan Keuangan Interim PT Garda Tujuh Buana Tbk yang berakhir pada tanggal 30 September 2019

Dengan hormat,

Sesuai dengan Peraturan Nomor I-E tentang Kewajiban Penyampaian Informasi angka III.I.4. terdapat perubahan lebih dari 20% (dua puluh per seratus) pada pos Total Kewajiban pada Laporan Posisi Keuangan Interim Konsolidasian 30 September 2019 (Tidak Diaudit) dan 31 Desember 2018 (Diaudit), berikut penjelasan kami:

1. Total Kewajiban berdasarkan Laporan Posisi Keuangan Interim Konsolidasian 30 September 2019 sebesar USD13,862,185 sedangkan di 31 Desember 2018 sebesar USD10,762,271 sehingga terdapat perubahan sebesar USD3,099,914 atau 28.80%;
2. Perubahan disebabkan terutama akibat kenaikan Liabilitas Jangka Pendek yang berdasarkan Laporan Keuangan Interim Konsolidasian 30 September 2019 sebesar USD7,565,433 sedangkan di 31 Desember tahun 2018 sebesar USD4,605,636 sehingga terdapat perubahan sebesar USD2,959,797 atau 64,26%;

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U.p.: Yth. Bapak I Gede Nyoman Yetna

Subject : Written Explanation regarding the changes of more than 20% of Total Assets and Total Liabilities in the Interim Financial Statements of PT Garda Tujuh Buana Tbk as of September 30, 2019

Honorably,

In accordance with Rule Number I-E concerning The Obligation of Information Submission number III.I.4. there is a change of more than 20% (twenty percent) in the Total Liabilities post in the Interim Consolidated Statement of Financial Position as at 30 September 2019 (Unaudited) and 31 December 2018 (Audited), herewith our explanation:

1. *Total Liabilities based on the Interim Consolidated Statement of Financial Position as at September 30, 2019 amounting to USD13,862,185 whereas as of December 31, 2018 amounted USD10,762,271 so that there was a change of USD3,099,914 or 28.80%;*
2. *Changes are caused primarily due to an increase in the Current Liabilities based on the Interim Consolidated Statement of Financial Position as at June 30, 2019 amounting to USD7,565,433 whereas as December 31, 2018 amounting USD4,605,636 there was a change of USD2,959,797 or 64,26%;*



3. Kenaikan terbesar Liabilitas Jangka Pendek di periode 30 September 2019 disebabkan :
- a. Utang Usaha Pihak Ketiga meningkat sebesar USD2,438,180 atau 52,94% menjadi USD7,565,433 sedangkan ditahun 2018 sebesar USD4,605,636. Kenaikan Utang Usaha Pihak Ketiga didominasi antara lain Alata Overseas Pte Ltd sebesar USD2,050,000, PT VPR Laxmindo sebesar USD2,760,822, PT Purba Fortuneius sebesar USD900,377, PT Wangi Cendana Stevedoring sebesar USD155,733, dan PT Buma Niaga Perkasa sebesar USD110,991;
- b. Utang Pajak; merupakan Pajak Dibayar Dimuka, Utang Pajak PPh pasal 23, 21, 15, dan 4 ayat 2 sebesar USD450,153 sedangkan di tahun 2018 sebesar USD172,835 meningkat sebesar USD277,318 atau 160,45%;
- c. Uang Muka Penjualan sebesar USD210,063.
3. *Increase of Current Liabilities in September 30, 2019 due to :*
- a. *Third Party Trade Payables increased by USD2,438,180 or 52,94% to USD7,565,433 while in 2018 was USD4,605,636. The increase in Third Party Trade Payables was dominated by Alata Overseas Pte Ltd amounting to USD2,050,000, PT VPR Laxmindo amounting to USD2,760,822, PT Purba Fortuneius amounting to USD900,377, PT Wangi Cendana Stevedoring of USD155,733 and PT Buma Niaga Perkasa amounting to USD110,991.*
- b. *Tax Payables; are Prepaid Taxes, Income Tax Article 23, 21, 15, and 4 paragraph 2 of USD450,153 while in 2018 was USD172,835, there is a change of USD277,318 or 160,45%;*
- c. *Down Payment amounted USD210,063*

Demikian disampaikan. Atas perhatian dan kerjasamanya diucapkan terima kasih. *We thank you for your attention and cooperation.*

Hormat kami / *Respectfully yours,*

Jones Manulang

Direktur

Tembusan /CC :

1. Kepala Departemen Pengawasan Pasar Modal 2B, Otoritas Jasa Keuangan
2. Kepala Divisi Penilaian Perusahaan III, Bursa Efek Indonesia