PT OPTIMA PRIMA METAL SINERGI Tbk

Laporan Keuangan Interim / *Interim Financial Statements*
Pada Tanggal 30 Juni 2026 / *As Of June 30, 2026*
Dan Untuk Periode Enam Bulan Yang Berakhir Pada Tanggal Tersebut /
And For The Six-Month Period Then Ended
Beserta Laporan Atas Reviu Informasi Keuangan Interim /
With Report On Review Of Interim Financial Information
(Mata Uang Indonesia) / *(Indonesian Currency)*

PT OPTIMA PRIMA METAL SINERGI Tbk
LAPORAN POSISI KEUANGAN INTERIM
30 Juni 2026
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT OPTIMA PRIMA METAL SINERGI Tbk
INTERIM STATEMENT OF FINANCIAL POSITION
June 30, 2026
(Expressed in Rupiah, unless otherwise stated)

	Catatan / *Notes*	30 Juni 2026 / *June 30, 2026*	31 Desember 2025 / *December 31, 2025*	
ASET				***ASSETS***
ASET LANCAR				***CURRENT ASSETS***
Kas dan setara kas	2e,2g,4,25,26	16.431.575.959	12.035.651.937	*Cash and cash equivalents*
Piutang usaha - pihak ketiga	2e,5,25,26	47.847.526	8.567.267	*Trade receivables - third parties*
Pendapatan bunga masih harus diterima	2e,25,26	10.589.709	21.854.041	*Accrued interest income*
Persediaan	2h,6	1.042.753.963	504.084.772	*Inventories*
Uang muka dan biaya dibayar di muka	2i,7	3.282.335.693	3.296.344.509	*Advances and prepaid expenses*
Pajak dibayar di muka	13a	1.157.690	-	*Prepaid tax*
Uang jaminan	2e,8,25,26	5.381.000.000	5.981.000.000	*Security deposit*
Jumlah Aset Lancar		**26.197.260.540**	**21.847.502.526**	***Total Current Assets***
ASET TIDAK LANCAR				***NON-CURRENT ASSETS***
Uang muka dan biaya dibayar di muka	2i,7	29.000.000	-	*Advances and prepaid expenses*
Aset pajak tangguhan	2o,13d	956.137.554	939.106.852	*Deferred tax assets*
Aset tetap - bersih	2j,9	50.003.184.761	51.288.735.183	*Fixed assets - net*
Aset hak-guna - bersih	2k,10	47.362.720	94.725.439	*Right-of-use asset - net*
Jumlah Aset Tidak Lancar		**51.035.685.035**	**52.322.567.474**	***Total Non-Current Assets***
JUMLAH ASET		**77.232.945.575**	**74.170.070.000**	***TOTAL ASSETS***

Lihat Catatan atas Laporan Keuangan Interim terlampir yang merupakan bagian yang tidak terpisahkan dari laporan keuangan interim.

See accompanying Notes to the Interim Financial Statements which are an integral part of the interim financial statements.

	Catatan / *Notes*	30 Juni 2026 / *June 30, 2026*	31 Desember 2025 / *December 31, 2025*	
LIABILITAS DAN EKUITAS				***LIABILITIES AND EQUITY***
LIABILITAS				***LIABILITIES***
LIABILITAS JANGKA PENDEK				***CURRENT LIABILITIES***
Utang usaha - pihak ketiga	2e,11,25,26	444.963.635	386.462.454	*Trade payables - third parties*
Beban masih harus dibayar	2e,12,25,26	64.981.140	58.218.083	*Accrued expenses*
Liabilitas sewa	2k,10,25,26	-	100.000.000	*Lease liability*
Utang pajak	13b	16.571.857	218.544.960	*Taxes payable*
Jumlah Liabilitas Jangka Pendek		**526.516.632**	**763.225.497**	***Total Current Liabilities***
LIABILITAS JANGKA PANJANG				***NON-CURRENT LIABILITY***
Liabilitas diestimasi atas imbalan kerja karyawan	2m,14	**772.904.794**	**690.217.951**	*Estimated liabilities for employee benefits*
JUMLAH LIABILITAS		**1.299.421.426**	**1.453.443.448**	***TOTAL LIABILITIES***
EKUITAS				***EQUITY***
Modal saham - nilai nominal Rp100 per saham Modal dasar - 2.400.000.000 saham Modal ditempatkan dan disetor penuh - 1.000.000.000 saham	15	100.000.000.000	100.000.000.000	*Share capital - par value of Rp100 per share* *Authorized - 2,400,000,000 shares* *Issued and fully paid - 1,000,000,000 shares*
Tambahan modal disetor	16	12.634.562.416	10.350.060.117	*Additional paid-in capital*
Saham treasuri	2e,17	(17.866.954.596)	(21.729.240.519)	*Treasury shares*
Penghasilan komprehensif lain		(15.015.149)	7.165.667	*Other comprehensive income*
Saldo laba (defisit)				*Retained earnings (deficits)*
Telah ditentukan Penggunaannya	18	300.000.000	300.000.000	*Appropriated*
Belum ditentukan Penggunaannya		(19.119.068.522)	(16.211.358.713)	*Unappropriated*
JUMLAH EKUITAS		**75.933.524.149**	**72.716.626.552**	***TOTAL EQUITY***
JUMLAH LIABILITAS DAN EKUITAS		**77.232.945.575**	**74.170.070.000**	***TOTAL LIABILITIES AND EQUITY***

PT OPTIMA PRIMA METAL SINERGI Tbk
LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN INTERIM
Untuk Periode Enam Bulan Yang Berakhir Pada Tanggal 30 Juni 2026
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT OPTIMA PRIMA METAL SINERGI Tbk
INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For The Six-Month Period Ended June 30, 2026
(Expressed in Rupiah, unless otherwise stated)

	Catatan / *Notes*	2026 (Enam Bulan / *Six Months)*	2025 (Enam Bulan / *Six Months)*	
PENJUALAN BERSIH	2n,19	2.561.166.504	2.439.602.103	***NET SALES***
BEBAN POKOK PENJUALAN	2n,20	(3.321.310.312)	(3.431.255.994)	***COST OF GOODS SOLD***
RUGI KOTOR		**(760.143.808)**	**(991.653.891)**	***GROSS LOSSES***
Beban penjualan	2n,21	(45.450.000)	-	*Selling expenses*
Beban umum dan administrasi	2n,21	(2.454.457.061)	(2.687.433.368)	*General and administrative expenses*
RUGI USAHA		**(3.260.050.869)**	**(3.679.087.259)**	***LOSSES FROM OPERATIONS***
Pendapatan keuangan	2n,22	330.279.854	255.695.473	*Finance income*
Pendapatan lain-lain - bersih	2n,23	11.286.631	126.863.763	*Other income - net*
RUGI SEBELUM PAJAK PENGHASILAN		**(2.918.484.384)**	**(3.296.528.023)**	***LOSSES BEFORE INCOME TAX***
MANFAAT PAJAK PENGHASILAN TANGGUHAN	2o,13d	**10.774.575**	**2.661.933**	***DEFERRED INCOME TAX BENEFIT***
RUGI BERSIH PERIODE BERJALAN		**(2.907.709.809)**	**(3.293.866.090)**	***NET LOSSES FOR THE PERIOD***
PENGHASILAN KOMPREHENSIF LAIN				***OTHER COMPREHENSIVE INCOME***
Pos yang tidak akan direklasifikasikan ke laba rugi:				***Item that will not be reclassified to profit or loss:***
Pengukuran kembali liabilitas diestimasi atas imbalan kerja karyawan	2m,14	(28.436.943)	109.746.206	*Remeasurement of estimated liabilities for employee benefits*
Pajak penghasilan terkait	2o,13d	6.256.127	(24.144.165)	*Related income tax*
JUMLAH RUGI KOMPREHENSIF PERIODE BERJALAN		**(2.929.890.625)**	**(3.208.264.049)**	***TOTAL COMPREHENSIVE LOSSES FOR THE PERIOD***
RUGI PER SAHAM DASAR DAN DILUSIAN	2p,24	**(3,56)**	**(4,11)**	***BASIC AND DILUTED LOSS PER SHARE***

Lihat Catatan atas Laporan Keuangan Interim terlampir yang merupakan bagian yang tidak terpisahkan dari laporan keuangan interim.

See accompanying Notes to the Interim Financial Statements which are an integral part of the interim financial statements.

	Catatan / *Notes*	2026 (Enam Bulan / *Six Months*)	2025 (Enam Bulan / *Six Months*)	
ARUS KAS DARI (UNTUK) AKTIVITAS OPERASI				***CASH FLOWS FROM (FOR) OPERATING ACTIVITIES***
Penerimaan kas dari pelanggan		2.521.886.245	2.434.952.103	*Cash received from customers*
Pembayaran kas kepada pemasok		(2.794.102.361)	(2.256.840.100)	*Cash paid to suppliers*
Pembayaran kas kepada karyawan		(1.097.538.519)	(1.130.403.275)	*Cash paid to employees*
Pembayaran kas untuk beban usaha		(1.060.841.382)	(1.042.929.918)	*Cash payments for operating expenses*
Penerimaan kas dari operasional lainnya		10.836.181	4.880.818.690	*Cash receipts from other operations*
Kas diperoleh dari (digunakan untuk) operasi		(2.419.759.836)	2.885.597.500	*Cash generated from (used in) operations*
Penerimaan bunga		341.544.186	247.846.640	*Interest received*
Pembayaran bunga atas liabilitas sewa	10	-	(5.697.329)	*Interest paid on lease liability*
Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Operasi		**(2.078.215.650)**	**3.127.746.811**	***Net Cash Provided by (Used in) Operating Activities***
ARUS KAS DARI (UNTUK) AKTIVITAS INVESTASI				***CASH FLOWS FROM (FOR) INVESTING ACTIVITIES***
Penerimaan atas uang jaminan	8	600.000.000	150.000.000	*Receipts from security deposit*
Penerimaan dari penjualan aset tetap	9	450.450.450	315.315.315	*Proceeds from sale of fixed assets*
Perolehan aset tetap	9	(594.099.000)	(5.087.756)	*Acquisition of fixed assets*
Penempatan uang muka pembelian aset takberwujud	7	(29.000.000)	-	*Placement of advance for purchase of intangible asset*
Kas Bersih Diperoleh dari Aktivitas Investasi		**427.351.450**	**460.227.559**	***Net Cash Provided by Investing Activities***
ARUS KAS DARI (UNTUK) AKTIVITAS PENDANAAN				***CASH FLOWS FROM (FOR) FINANCING ACTIVITIES***
Penerimaan dari penjualan saham treasuri	17	6.146.788.222	-	*Proceeds from sale of treasury shares*
Pembayaran pokok liabilitas sewa	10	(100.000.000)	(105.413.782)	*Repayments of principal lease liability*
Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan		**6.046.788.222**	**(105.413.782)**	***Net Cash Provided by (Used in) Financing Activities***
KENAIKAN BERSIH KAS DAN SETARA KAS		**4.395.924.022**	**3.482.560.588**	***NET INCREASE IN CASH AND CASH EQUIVALENTS***
KAS DAN SETARA KAS AWAL PERIODE	4	**12.035.651.937**	**9.549.418.362**	***CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD***
KAS DAN SETARA KAS AKHIR PERIODE	4	**16.431.575.959**	**13.031.978.950**	***CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD***