



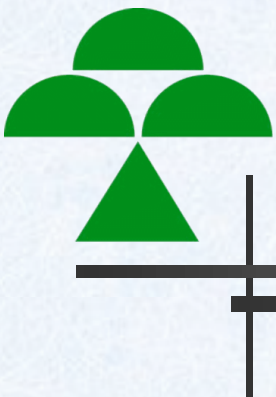
Cosmo Electronics Corp.

Investor Conference

December 7th, 2023

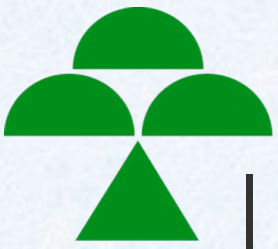
【stock symbol : 2466】





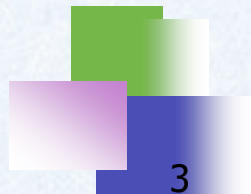
Disclaimers

- This report might contain forward-looking statements which are based on the expectation that is reasonable when made. However, these statements are not guarantees and are subject to known, unknown risks or the uncertainties that are difficult to predict. The results may not prove to be accurate.
- Company assumes no obligation to update or revise any forward-looking statement, whether as a result of new information, future events, or otherwise, except as required by law.



Agenda

- Company overview
- Product lines
- Financial Results
- Strategy & Prospect
- Q&A

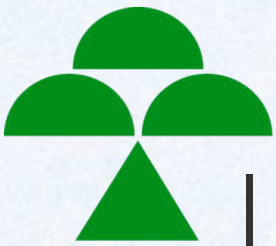




Company Overview

- Founded on May 25th, 1981
- Paid-in Capital :NT \$ 1,714,586,970
- Cosmo was listed on TWSE in 2001





Product Lines

LED decoration



U.S.A

Indonesia

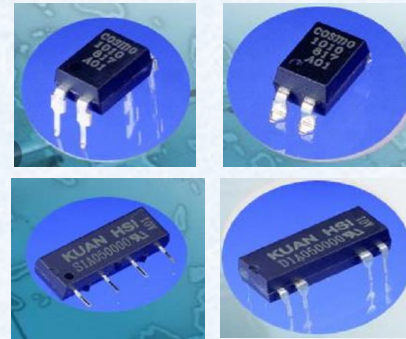
China

Indonesia development zone



Indonesia

Optoelectronic device



Taiwan

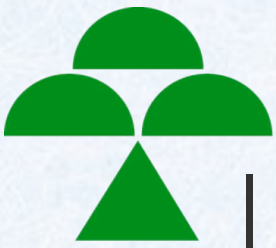
China

Indonesia

Biomass Fuel/steam



Indonesia



Optoelectronic Device —Production Milestones

2000 listed on TWSE

1995~1998 photo coupler/relay/Reed Relay/full production line of solid state relay

1994 set up the factory in Yilan, Get certified from ISO

1980s

1990s

2000s

2010s

2020s

2030s

1981 approved by MOEA, then found cosmo electronics corp.

2022 dedicate to electric field of car

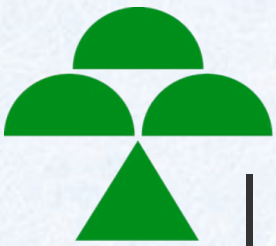
2022-2025 expect to develop new sites in Southeast Asia in the future

2010-2019 develop high performance products to adapt market trend

2003 new products release in succession

2005 china-set up factory in kunshan





Optoelectronic Device — Factory Sites



Taiwan



Headquarter (New Taipei City)

Taiwan factory 1 (Yilan)

Taiwan factory 2 (Yilan)

China



China factory 1 (Kunshan)

China Business Operation
Office (Dongguan)

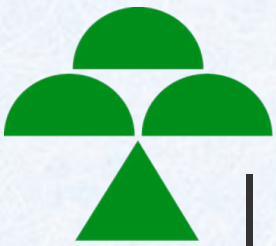
Indonesia



Indonesia factory
(Sukabumi)

Channel flows

Asia / Europe / Americas
Africa / Oceania



Optoelectronic Products Application



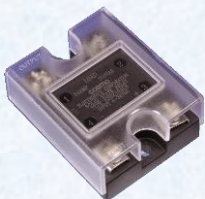
光耦合器
PHOTO COUPLER



光繼電器
SSR-MOSFET OUTPUT



磁簧繼電器
REED RELAY



固態繼電器
SOLID STATE RELAY

- Power switch
- charger
- appliance
- O/A machine
- sensor
- factory automation control
- LED lighting
- controller
- Battery Management system





VDE Prüf- und Zertifizierungsinstitut

intertek
Total Quality Assured

Certificate
 (S) for European Project

Reference No. 1911683

Optocoupler

P1010, KP1020*, KP1040*, KP2010*
P4010*, KP4020*, KP4040*, KP502010*, K3010*, K1010L*

OSMO ELECTRONICS CORPORATION
F, No. 258, Lian Cheng Rd., Chung
Hsin, Taipei City 235,
TAIWAN

N 60950-1:2006 and A11+A1+A12
N 60065:2014
N 60335-1:2012+A11

2 June 2021

ertek Semko AB, Product Certifica

Henrik Wikström

with the terms and conditions set out in the

CERTIFICATE FI/41193
Our Ref. HEL-CERT210600588-02

Product	Optocoupler
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Type	KAQV210, KAOQV210A, KAOQV210S, KAQV212, KAOQV21A, KAOQV214, KAQV214S, KAOQV414, KAOQV414AS, KAQV215, KAQV216, KAOQV218, KAOQV210S, KAOQV217S, KAOQV218, KAOQV219, KAOQW15, KAOQW16, KAOQW14, KAOQW14S, KAQW14AS, KAOQW14S, KAOQW18A, KAOQW18AS, KAQV210, KAQV210A KAQV210S, KAOV210B, KAQV210S, KAQV214, KAQV214S, KAQV214S, KAQY414,
Trademark	
Certificate Holder	Cosmo Electronics Corporation 8F., No. 258, Lian Cheng Rd., Chung-Ho Dist., New Taipei City 235, Taiwan
Technical information	Environment temperature : max. 85°C SMD and DIP package : Max. 250V AC mains / OVC III - MG IIalltill / PD2, reinforced insulation SOP package : Max. 150V AC mains / OVC II or 250V AC mains / OVC I - MG IIalltill / PD2, reinforced insulation.
Other information	
The product is certified according to the following standards	EN IEC 62368-1:2020 + A11:2020 EN 60601-1:2006 + A1:2013 + A12:2014

Validity	This certificate is valid until 22.10.2026 provided that the Conditions for FI certification are met. This certificate includes the right to use the FI mark under the condition that changes (if any) will be checked at SGS Finko before the product is brought onto market and that the conditions for FI certification are met.
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Date of issue 22.10.2021

Signature 

Tom Torn
Certification Director



SGS
 works under the General Conditions
 of liability, indemnification and

Page 1 of 1

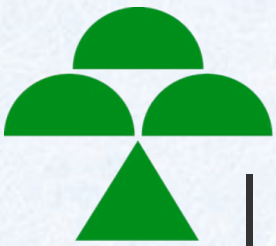
This document is issued by the Company under its General Conditions of Service accessible at http://www.ags.com/terms_and_conditions. Attention is drawn to the limitation of liability, indemnification and jurisdiction issues defined therein.

Any holder of this document is advised that information contained hereon reflects the Company's findings at the time of its intervention only and within the limits of Client's instructions, if any. The Company sole responsibility is to its Client and this document does not exonerate parties to a transaction from exercising all their rights and obligations under the transaction documents. Any unauthorised alteration, forgery, falsification of the content or appearance of this document is unlawful and offenders may be prosecuted to the fullest extent of the law.

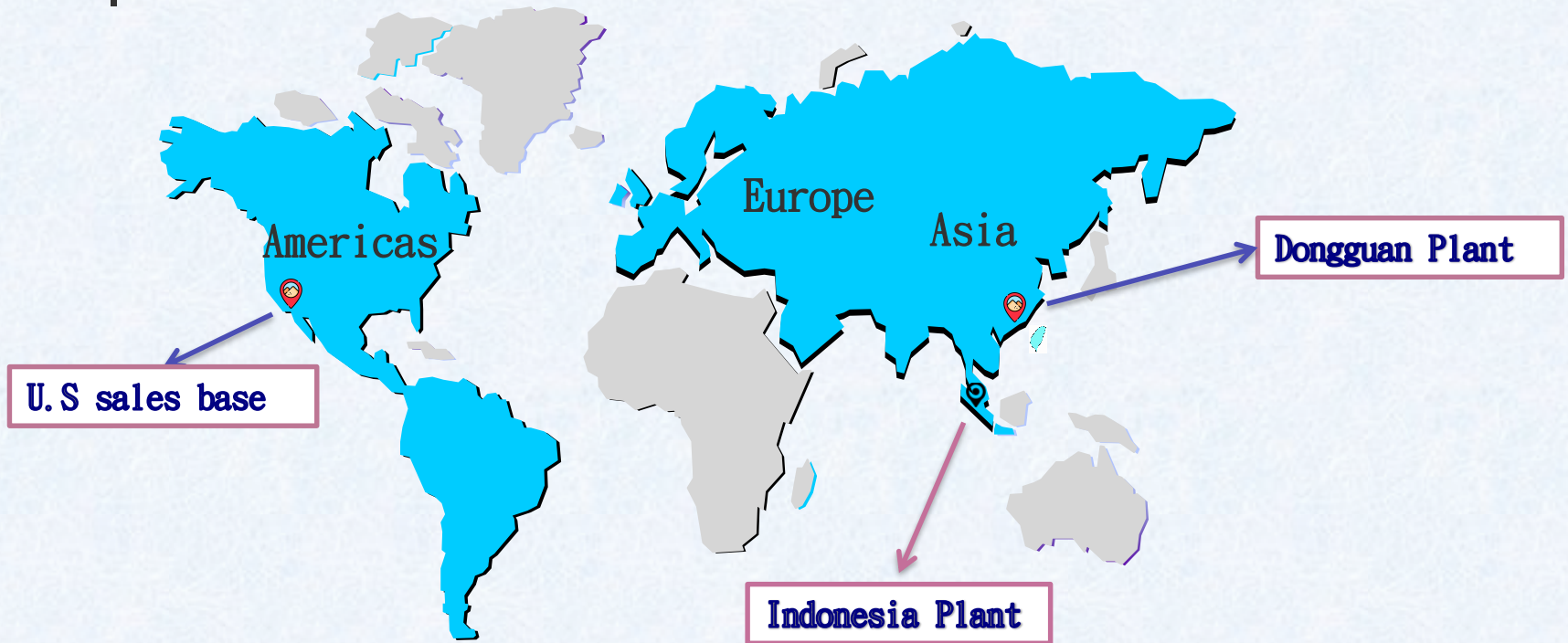
SGS Eimko Ltd

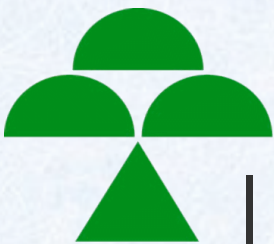
Takomatie 8, FI-00380 Helsinki, Finland
t. +358 9 696 361 www.sgs.fi

Business ID 0978538-6 Member of the SSG Group (SSG SA)



Decorative Lights—Factory Sites





Decorative Lights Factory in Indonesia



Location in Java and Indonesia



Sukabumi City (Indonesia)

Area

- **Total** 48.33 km² (18.66 sq mi)
- **Water** 4.815 km² (1.859 sq mi)

Elevation

584 m (1,916 ft)

Population (mid 2022 estimate)^[2]

- **Total** 356,410
- **Rank** 37th, [Indonesia](#)
- **Density** 7,400/km² (19,000/sq mi)

Sukabumi

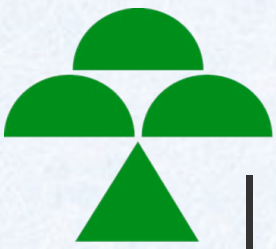
[Article](#) [Talk](#)

From Wikipedia, the free encyclopedia

Sukabumi (*Sundanese*: ꦱꦸꦏꦧꦸꦩꦶ) is a landlocked city surrounded by the [regency of the same name](#) (within which it is an [enclave](#)) in the southern foothills of [Mount Gede](#), in [West Java, Indonesia](#), about 100 km (62 mi) south of the national capital, [Jakarta](#).

At an altitude of approximately 584 m (1,916 ft), the city is a minor [hill station](#) resort, with a cooler climate than the surrounding lowlands. The area around Sukabumi is also a popular destination for [whitewater rafting](#). [Tea](#) and [Rubber](#) production is a major industry in the area. The suburban area surrounding Sukabumi circling the mountain has grown tremendously in population, such that northern [Sukabumi Regency](#), hugging the volcano, and bordering [Greater Jakarta](#), is home to the bulk of the [regency's](#) population.

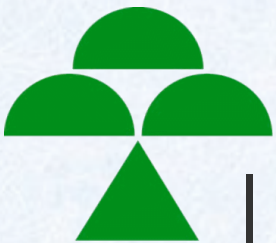
The area of the city is 48.33 km², and the population at the 2010 Census was 300,359,^[3] while the 2020 Census was 346,325;^[4] the official estimate as at mid 2022 was 356,410.^[2] However, some 1.8 million people, as of the 2010 census figures, live in the surrounding metropolitan area. The bulk of the metro area population is unusual in that it forms a narrow southwest ring around Mount Gede. The eastern portion of the ringed population belt continues on into [Cianjur Regency](#).



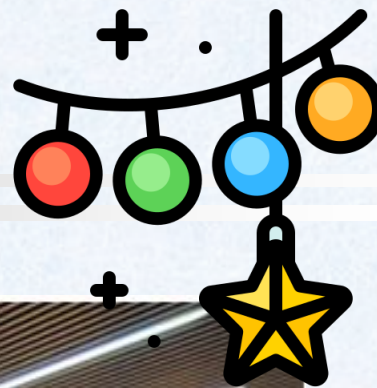
Decorative Lights Factory in Indonesia



- Land area: about 12 hectares
- Factory area: about 8 hectares



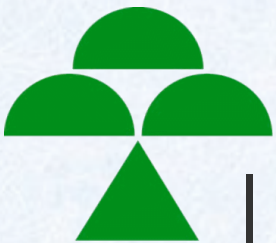
Christmas





Halloween/Harvest





Spring/Wedding





Financial Results

Consolidated Income Statement

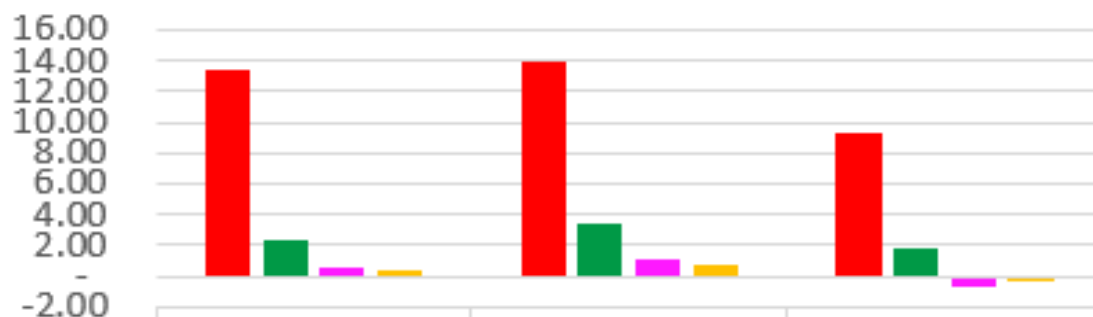
Unit:NTDThousands

Item \ Year	2021	%	2022	%	2022Q3	%	2023Q3	%
Revenue	1,341,812	100%	1,390,778	100%	1,184,649	100%	920,509	100%
Cost of good sold	1,108,883	83%	1,053,647	76%	892,177	75%	740,188	81%
Gross Profit	232,929	17%	337,131	24%	292,472	25%	180,321	19%
Operating expenses	232,204	17%	298,032	21%	210,383	18%	210,637	23%
Gain(Loss) From Operations	725	-	39,099	3%	82,089	7%	(30,316)	-3%
Income before Tax	66,391	5%	113,338	8%	93,486	8%	(68,945)	-8%
Net Income	54,939	4%	110,224	8%	89,120	8%	(73,333)	-8%
EPS(Unit: NTDdollar)	0.33		0.66		0.52		(0.43)	



Financial Results

Consolidated Income Statement



	2021	2022	2023Q3
Revenue(100 million)	13.42	13.91	9.21
Gross profit(100 million)	2.33	3.37	1.80
Net Income (100 million)	0.55	1.10	(0.73)
EPS(Unit: NT\$)	0.33	0.66	(0.43)

■ Revenue(100 million) ■ Gross profit(100 million)

■ Net Income (100 million) ■ EPS(Unit: NT\$)



Financial Results

Revenue by Products

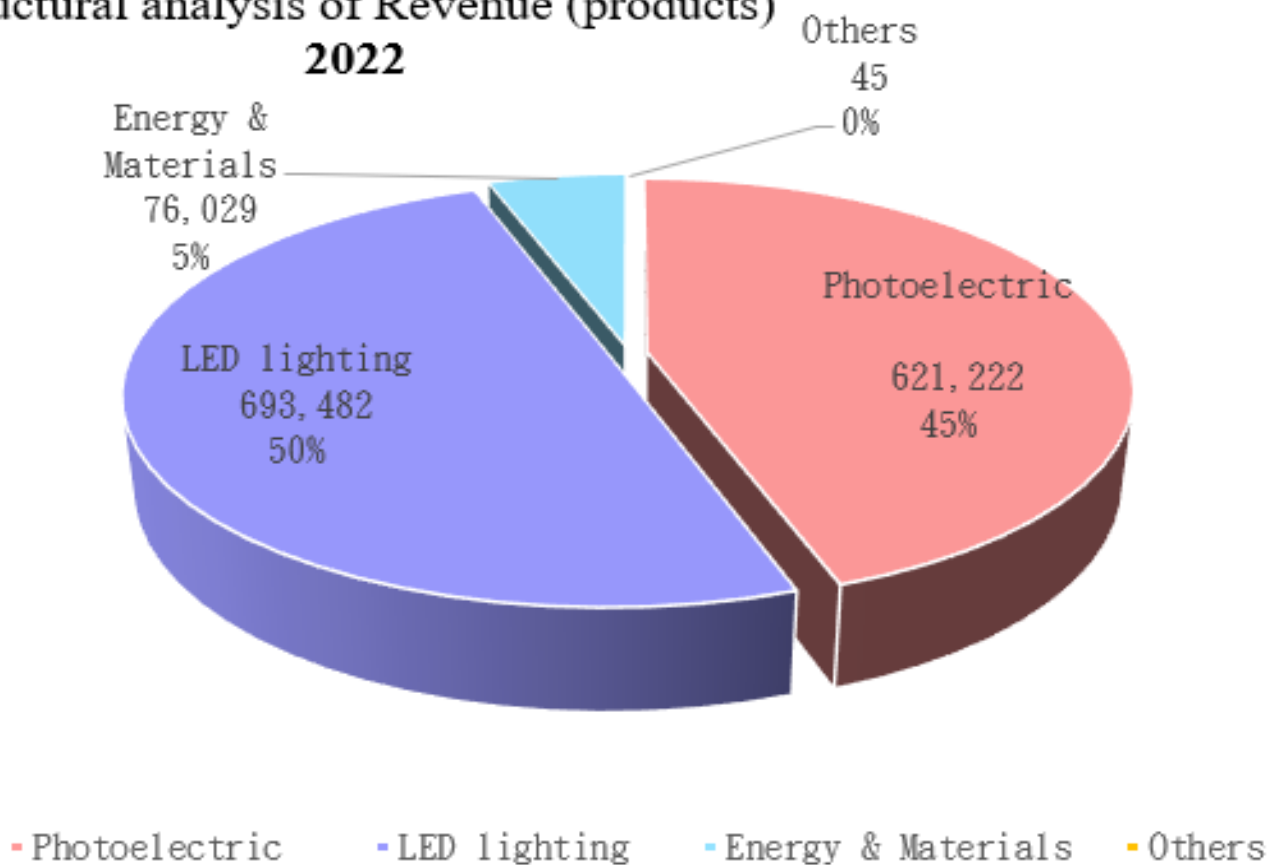
Unit:NTDThousands

Item \ Year	2021		2022		2022Q3		2023Q3	
		%		%		%		%
Photoelectric	582,040	43%	621,222	45%	475,175	40%	320,326	35%
LED lighting	658,979	49%	693,482	50%	644,891	54%	543,535	59%
Energy & Materials	88,969	7%	76,029	5%	64,539	5%	35,134	4%
Others	11,824	1%	45	0%	44	0%	21,514	2%
Total	1,341,812	100%	1,390,778	100%	1,184,649	100%	920,509	100%



Analysis of revenue by products

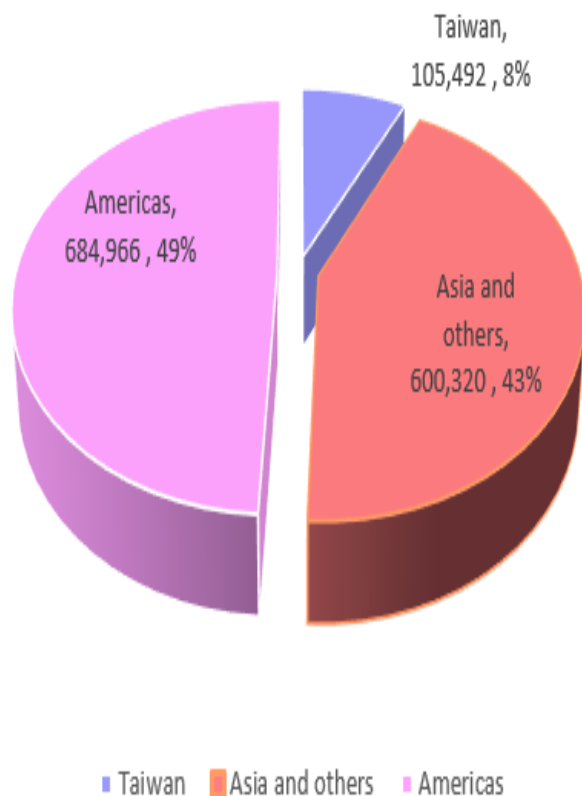
structural analysis of Revenue (products)
2022



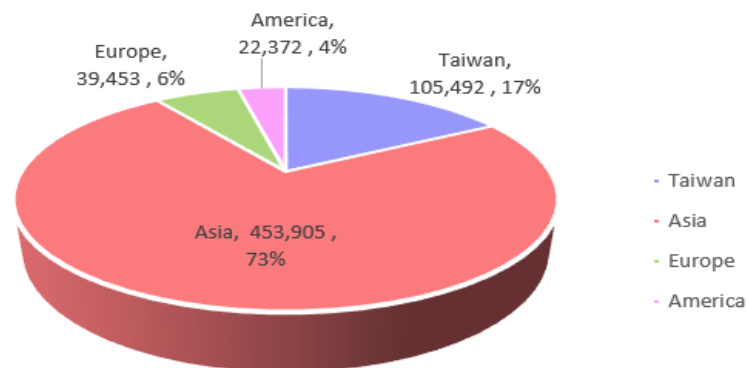


Analysis of revenue by region

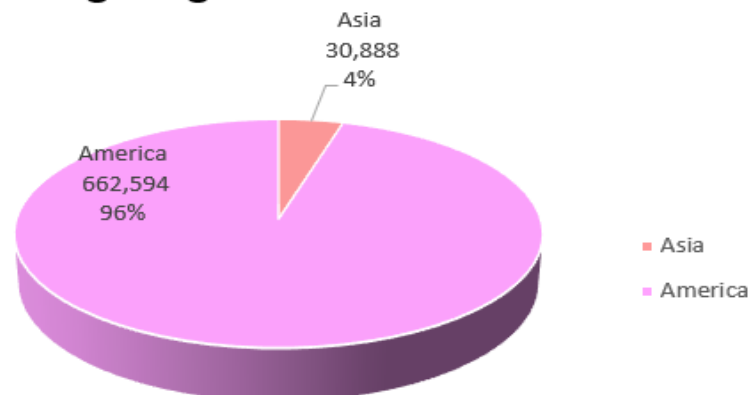
sales region of products-2022



Photoelectric



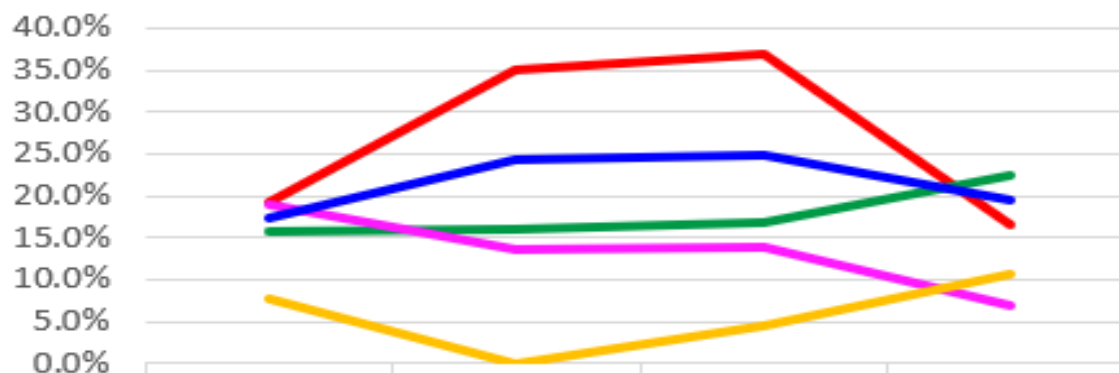
LED lighting





Financial results

gross margin analysis of products



	2021	2022	2022Q3	2023Q3
Photoelectric	19.1%	34.9%	36.9%	16.6%
LED lighting	15.8%	15.9%	16.8%	22.5%
Energy & Materials	18.8%	13.5%	13.9%	7.0%
Others	7.6%	0.00%	4.5%	10.7%
Total	17.4%	24.2%	24.7%	19.6%

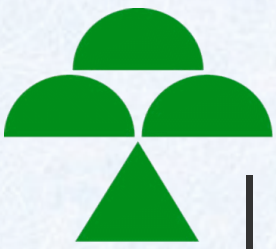
Photoelectric

LED lighting

Energy & Materials

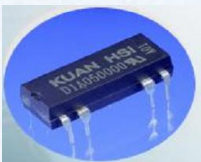
Others

Total



Strategy & Prospect- Optoelectronic component

- Increase orders in the industrial control system, AI and Electric vehicle markets
- Tap into 5G and automotive markets as business layout
- Improving manufacturing process to increase profit
- Invest in R&D of high-end products to increase the market share
- Obtain more OEM orders from famous brand
- Indonesia factory has started the first phase of production in Q2 2023

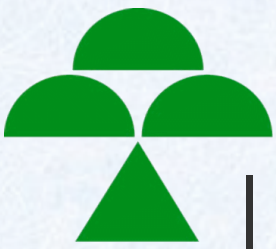




Strategy & Prospect- decorative lights

- Develop new products for diversification
- Develop outdoor Christmas lightings with strong sense of design and exquisiteness
- Improve service quality
- Acquire new projects from customers





Investment Environment in Indonesia

■ Economic scale

Gross domestic profit (GDP) in Indonesia reach about 1.06 trillion U.S. Dollars, as the largest economy in ARF, the 16th largest in the world.

■ Population

Indonesia's population is recorded as 270 million, the median age of the Indonesian population is around 30 years old. It is estimated to have large consuming capacity because of the tremendous domestic market and the high demographic dividend. Indonesia has huge potential in economic and trade investment.

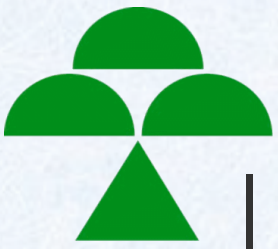
■ Policy Support

- 2020 Omnibus Law:
- Pioneer Industry tax relief

Indonesia Industrial Park - Location

- Located in the southern part of West Java Province
- It takes about 2 hours to get to central Jakarta.
- It takes about 2.5 hours to reach Jakarta Soekarno-Hatta International Airport.
- It takes about 2 hours and 15 minutes to the largest commercial export port in Jakarta - Tanjung-Priok.





Panorama of development zone





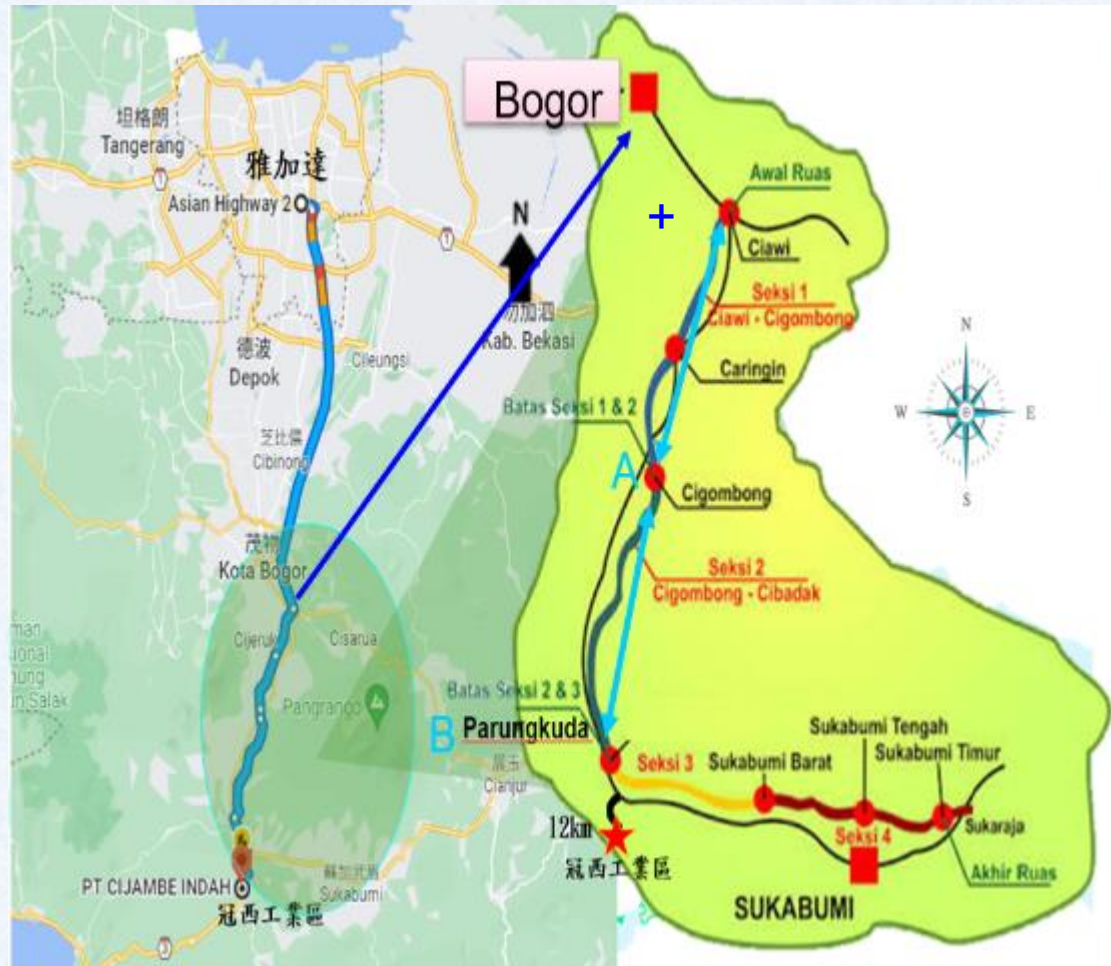
Project progress—set up fence

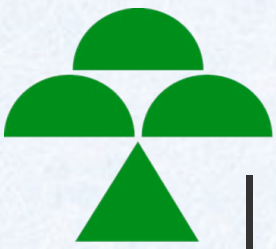


Transportation Construction

- The expressway was originally built to Ciawi. +
- The first section to Cigombong was opened at the end of 2019. A
- The section to Parungkuda was opened in August 2023. B

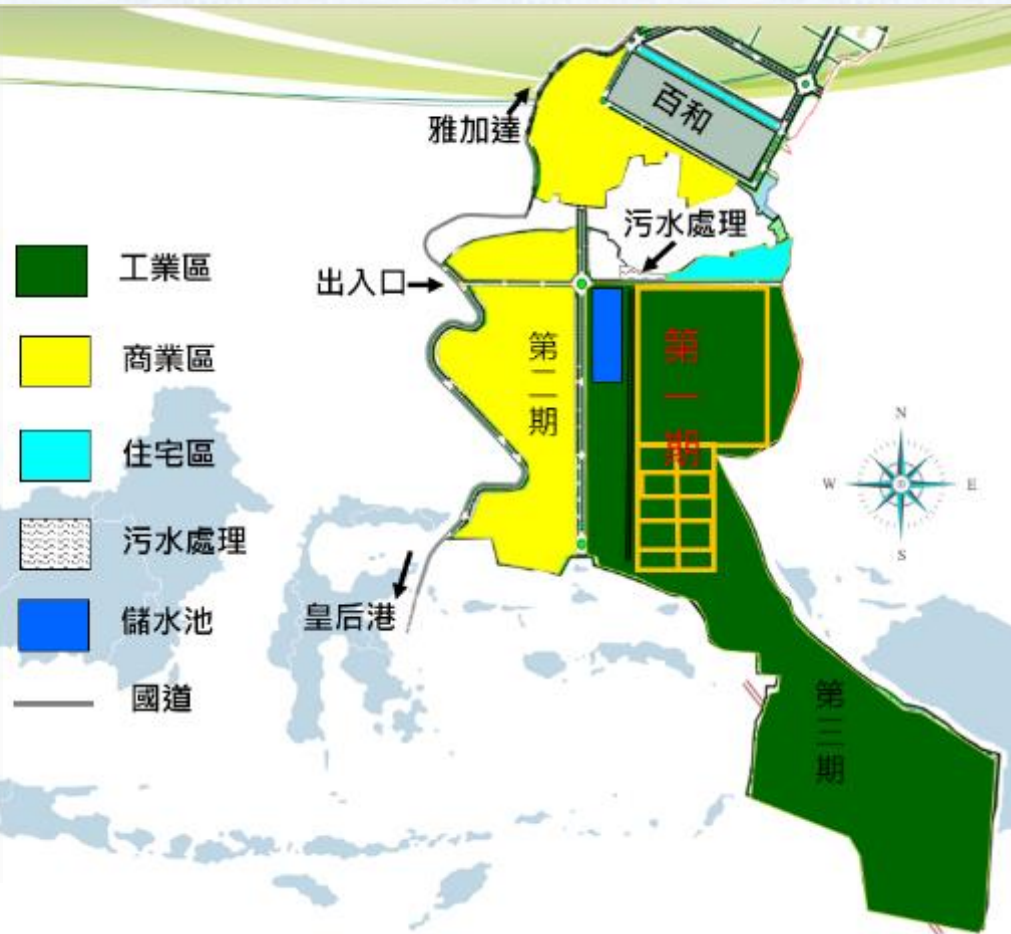
length: 54km
Overall phase: 4 (second phase Cigombong – Cibadak 12 m, predict to complete the construction in early of 2023)

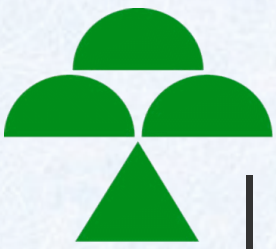




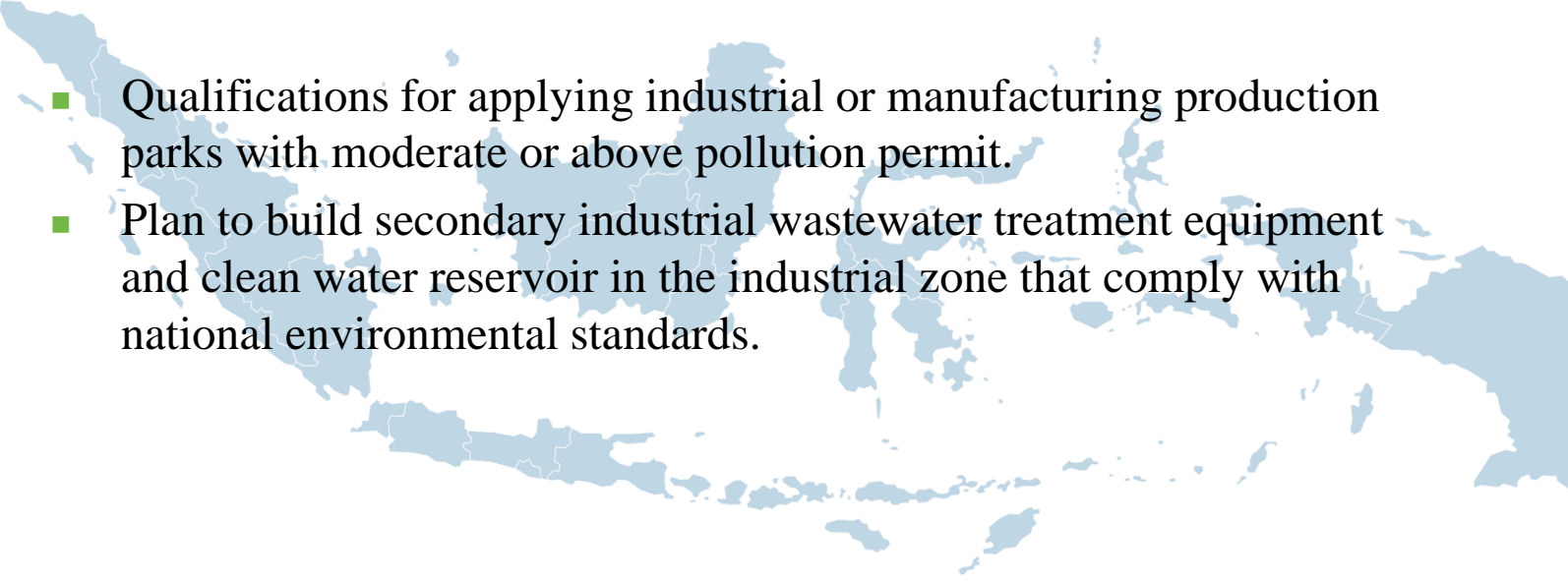
District Planning

- The development zone is located in Zhikenbar Town, Sukabumi County, West Java Province, Indonesia.(INDONESIA Jawa Barat Sukabumi Cikembar)
- The average temperature throughout the year is 25 degrees Celsius, and the rainy season is from September to April of the following year (it drizzling every day during the rainy season, usually stopped within 30 to 50 minutes) .
- The development zone will be separated into commercial areas, factory areas, commercial areas and residential areas; 2 to 4 lanes road will be built between the areas for transportation.





Advantage 1

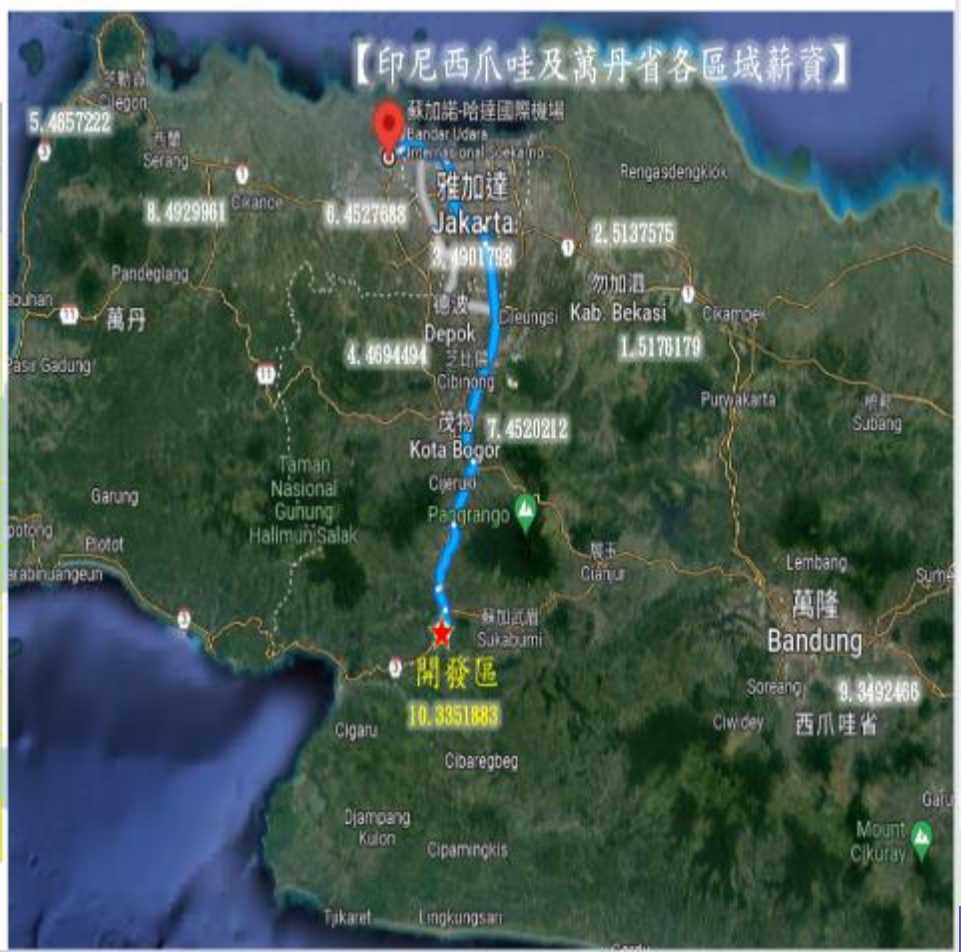
- 
- Qualifications for applying industrial or manufacturing production parks with moderate or above pollution permit.
 - Plan to build secondary industrial wastewater treatment equipment and clean water reservoir in the industrial zone that comply with national environmental standards.



Advantage 2 The cost for human resources in west Java region

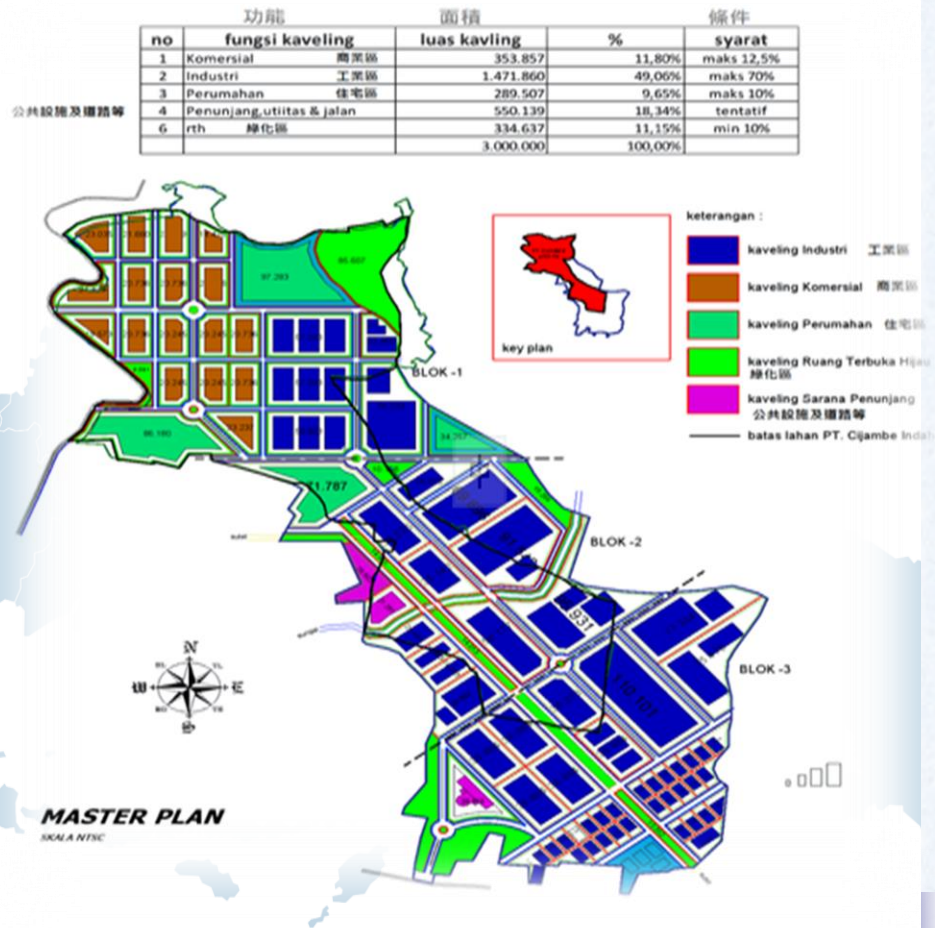
各區域薪資

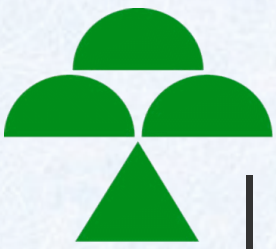
No	縣市	基本薪資		薪資含社保和健保	
		印尼盾	美金	印尼盾	美金
1	卡拉旺縣	5,176,179	329.79	5,783,862	368.51
2	勿加泗縣	5,137,575	327.33	5,740,726	365.76
3	雅加達	4,901,798	312.31	5,477,269	348.98
4	德波市	4,694,494	299.10	5,245,628	334.22
5	芝勒貢縣	4,657,222	296.73	5,203,980	331.56
6	坦格郎縣	4,527,688	288.47	5,059,239	322.34
7	茂物縣	4,520,212	288.00	5,050,885	321.81
8	西蘭縣	4,492,961	286.26	5,020,435	319.87
9	萬隆縣	3,492,466	222.52	3,902,482	248.64
10	蘇加武眉縣	3,351,883	213.56	3,745,394	238.63



Advantage 3

- The government has regulated the development zone where we located as an industrial zone. The total area is approximately 300 hectares.
- The development zone owned by us covers an area of 187 hectares currently.
- GSI which is a branch of POU CHEN Group needs to pass through here.






Advantage 4

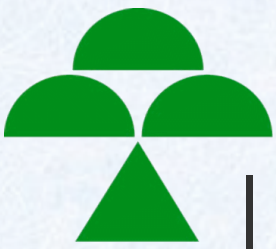
- The cost of electricity in Indonesia is low :
https://www.globalpetrolprices.com/Indonesia/electricity_prices/

Electricity prices for business, March 2023
(kWh, U.S. Dollar)



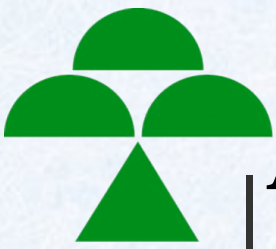
Indonesia	0.072
Vietnam	0.073
South Africa	0.073
DR Congo	0.075
Swaziland	0.075
Bahrain	0.077
Burma	0.078
Rwanda	0.078
Mozambique	0.080
Armenia	0.081
Russia	0.084
Bangladesh	0.085
Ecuador	0.085
China	0.087
Belarus	0.091
Malawi	0.093
Tanzania	0.094
Madagascar	0.099
Sri Lanka	0.102
Canada	0.104
Morocco	0.106
Ukraine	0.108
Ghana	0.110
UAE	0.110
Bosnia & Herz	0.110
Botswana	0.111
Taiwan	0.111
Georgia	0.113
Tunisia	0.113
India	0.117
South Korea	0.117
Uruguay	0.118
Mauritius	0.122
Serbia	0.122
Jordan	0.123
Chile	0.124
Uganda	0.125
Malaysia	0.129
Albania	0.131
Norway	0.137
Portugal	0.139
USA	0.142
Brazil	0.145
Kenya	0.147
Turkey	0.149
Philippines	0.151
Oman	0.153
Bulgaria	0.154

0.072



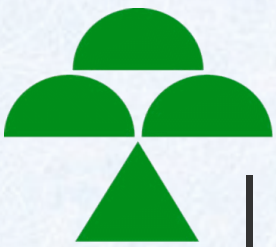
Advantage 5 Experience

- Learn from the experience of PT Cosmo Technology, a subsidiary of Cosmo Electronics Corp.
- The cost for human resources is considerably low in Southeast Asian countries, and the worker is hard-working and highly obedient.
- Recruitment is easy.
- The Employee Turnover is low. Many employees have been in the factory since opened.
- The employees are loyal in both work and personality, and our core technology is not easy to leak out after technical management.
- The enterprises are mainly Taiwan-funded and also listed in Taiwan, which are relatively secure for Taiwanese businessmen.
- The relationship with the local government and military is stable and close, safety is guaranteed, and the official business is processed quickly.



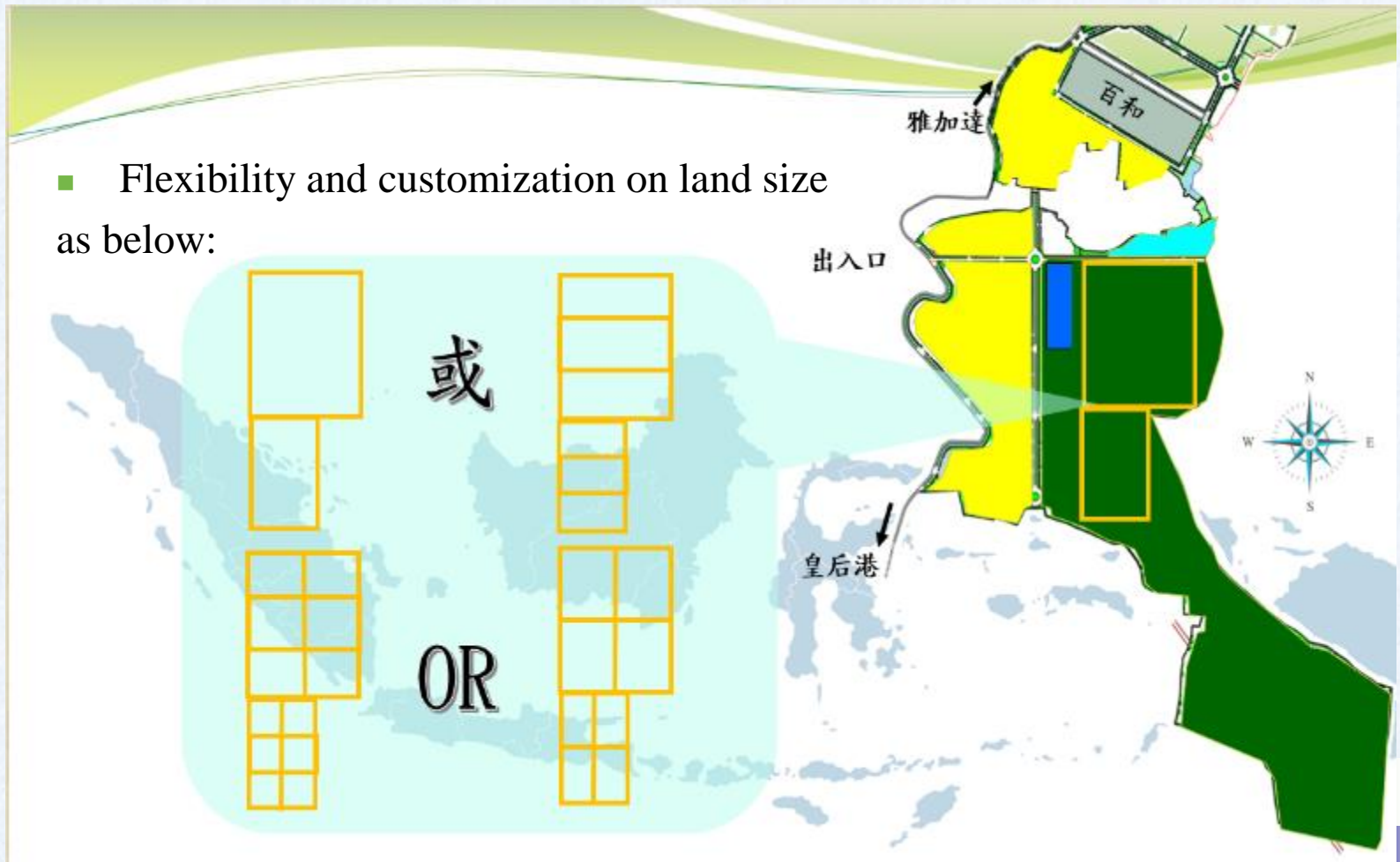
Advantage 6 initial setup assistance

- PT Cosmo Technology has set up local factories for many years and is able to assist with setting up factory operation models and share experiences
 - Experiences of applying local required documents and the operations of corresponding government system
 - Systems (such as payroll and Customs systems)
 - Certificate Application
 - Recruitment
 - Tax declarations
 - Set up factory
 - Customs clearance
 - Ocean freight
 - Set up low-tax area
 - Learning local cultures



Advantage 7

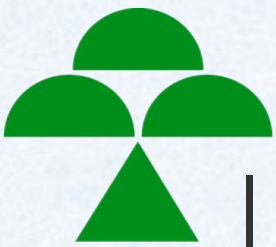
- Flexibility and customization on land size as below:





Shipping fees

Type	Items	Statements	Indonesian	Price(Rp)	Price(USD)	Total(USD)
Import 40FT	Fees for land freight	Cartage fees	Trucking	3,800,000	253.33	591.04
		Customs fees: Document fees x number of documents	Jasa EMKL	200,000	13.33	
		Administrative fees	Administrasi	100,000	6.67	
		Security fees	Kawalan	150,000	10.00	
		Tax	PPN 11%	49,500	3.30	
	Shipping Company	Unloading containers & terminal operating fees & others	THC & Others	3,003,930	200.26	
	Terminal company	Terminal Handling Charge& Others(load on container truck)	Lift On/Penumpukan	507,649	33.84	
	Container Yard	Terminal Handling Charge& Others(unload container truck)	Lift Off/ Kumpulkan wadah kosong	1,054,500	70.30	
Export 40FT	Fees for land freight	Cartage fees	Trucking	3,800,000	253.33	850.82
		Customs fees: Document fees x number of documents	Jasa EMKL	200,000	13.33	
		Administrative fees	Administrasi	100,000	6.67	
		Security fees	Kawalan	150,000	10.00	
		Tax	PPN 11%	49,500	3.30	
	Container Yard	Terminal Handling Charge and others(load on container truck)	Lift On/Penumpukan	999,930	66.60	
	Terminal company	Terminal Handling Charge& Others(unload container truck)	Lift Off/Kumpulkan wadah kosong	595,238	39.68	
	Shipping Company	Container Handling Charge and others	Biaya Forward	6,868,542	457.90	



Project progress—related certificate in industrial zone

project	progress
OSS system(essential certificate)	Completed
SPPL(land usage permit)	Completed
Mater Plan	Completed
Environmental assessment	Completed
Traffic assessment	Completed
PKS or MOU(cooperation agreement)	Completed
Land appraisal	Completed
Location permission	Completed
IPPT(usage permit of land allocation/permission of break ground)	Completed
Certificate of industrial zone	Completed
Permission of highway exists	Completed
tree-felling permission	Completed
Permission of release the sewage	Completed



The Indonesian issued a regulation that factories are required to be located in industrial zones

PERATURAN PEMERINTAH REPUBLIK INDONESIA

NOMOR 24 TAHUN 2009

TENTANG

KAWASAN INDUSTRI

DENGAN RAHMAT TUHAN YANG MAHA ESA

PRESIDEN REPUBLIK INDONESIA,

- Menimbang : a. bahwa dalam rangka pelaksanaan Pasal 20 Undang-Undang Nomor 5 Tahun 1984 tentang Perindustrian perlu mendorong pembangunan Industri yang dilakukan melalui pembangunan lokasi Industri berupa Kawasan Industri;
- b. bahwa pembangunan Kawasan Industri merupakan sarana untuk mengembangkan Industri yang berwawasan lingkungan serta memberikan kemudahan dan daya tarik bagi investasi;
- c. bahwa berdasarkan pertimbangan sebagaimana dimaksud dalam huruf a dan huruf b, perlu menetapkan Peraturan Pemerintah tentang Kawasan Industri;
- Mengingat : 1. Pasal 5 ayat (2) Undang-Undang Dasar Negara Republik Indonesia Tahun 1945;
2. Undang-Undang Nomor 5 Tahun 1984 tentang Perindustrian (Lembaran Negara Republik Indonesia Tahun 1984 Nomor 22, Tambahan Lembaran Republik Indonesia Nomor 3274);

MEMUTUSKAN:

Menetapkan : PERATURAN PEMERINTAH TENTANG KAWASAN INDUSTRI.

BAB I

KETENTUAN UMUM

Pasal 1

Dalam Peraturan Pemerintah ini yang dimaksud dengan:

1. Industri adalah kegiatan ekonomi yang mengolah bahan mentah, bahan baku, barang setengah jadi, dan/atau barang jadi menjadi barang dengan nilai yang lebih tinggi untuk penggunaannya, termasuk kegiatan rancang bangun dan perekayasaan Industri.

2. Kawasan . . .

Pasal 6

Dalam rangka optimalisasi pemanfaatan Kawasan Industri, gubernur atau bupati/walikota memberikan:

- a. insentif dan kemudahan lainnya sesuai dengan ketentuan peraturan perundang-undangan;
- b. kemudahan dalam perolehan/pembebasan lahan pada wilayah daerah yang diperuntukkan bagi pembangunan Kawasan Industri;
- c. pengarahannya kegiatan Industri ke dalam Kawasan Industri; dan/atau
- d. pelayanan terpadu sesuai dengan ketentuan peraturan perundang-undangan.

Pasal 7

- (1) Perusahaan Industri yang akan menjalankan Industri setelah Peraturan Pemerintah ini mulai berlaku, wajib berlokasi di Kawasan Industri.
- (2) Kewajiban berlokasi di Kawasan Industri sebagaimana dimaksud pada ayat (1) dikecualikan bagi:
 - a. Perusahaan Industri yang menggunakan bahan baku dan/atau proses produksinya memerlukan lokasi khusus.
 - b. Industri mikro, kecil, dan menengah.
 - c. Perusahaan Industri yang akan menjalankan Industri dan berlokasi di daerah kabupaten/kota yang belum memiliki Kawasan Industri atau yang telah memiliki Kawasan Industri namun seluruh kaveling industri dalam kawasan industrinya telah habis.

(3) Jenis . . .



SUKABUMI issued a regulation that factories are required to be located in industrial zones



PERATURAN DAERAH KABUPATEN SUKABUMI
NOMOR 22 TAHUN 2012

TENTANG

RENCANA TATA RUANG WILAYAH KABUPATEN SUKABUMI
TAHUN 2012-2032

DENGAN RAHMAT TUHAN YANG MAHA ESA
BUPATI SUKABUMI,

- Menimbang : a. bahwa dalam rangka mewujudkan keterpaduan pembangunan antar-sektor, antar wilayah, dan antar pelaku dalam pemanfaatan ruang di Kabupaten Sukabumi, diperlukan pengaturan penataan ruang secara serasi, selaras, seimbang, berdayaguna, berhasilguna, berbudaya dan berkelanjutan untuk meningkatkan kesejahteraan masyarakat yang berkeadilan;
- b. bahwa keberadaan ruang yang terbatas dan pemahaman masyarakat yang berkembang terhadap pentingnya penataan ruang, memerlukan penyelenggaraan penataan ruang yang transparan, efektif dan partisipatif, agar terwujud ruang yang aman, nyaman, produktif dan berkelanjutan;
- c. bahwa untuk mengakomodasi dinamika perkembangan pembangunan yang tumbuh pesat di Kabupaten Sukabumi dan untuk menjamin keterpaduan dan keserasian antara Rencana Tata Ruang Wilayah Kabupaten Sukabumi dengan Rencana Tata Ruang Wilayah Provinsi Jawa Barat dan Nasional, diperlukan sinkronisasi terhadap Rencana Tata Ruang Wilayah Kabupaten Sukabumi;
- d. bahwa Peraturan Daerah Kabupaten Sukabumi Nomor 10 Tahun 1999 tentang Rencana Tata Ruang Wilayah Kabupaten Sukabumi sudah tidak sesuai lagi dengan Undang-Undang Nomor 26 Tahun 2007 tentang Penataan Ruang, sehingga perlu diganti dengan Peraturan Daerah yang baru;
- e. bahwa berdasarkan Pasal 26 ayat (7) Undang-Undang Nomor 26 Tahun 2007 tentang Penataan Ruang, rencana tata ruang Wilayah Kabupaten ditetapkan dengan Peraturan Daerah;
- f. bahwa berdasarkan pertimbangan sebagaimana dimaksud pada huruf a, b, c, d dan e perlu membentuk Peraturan Daerah tentang Rencana Tata Ruang Wilayah Kabupaten Sukabumi Tahun 2012-2032;

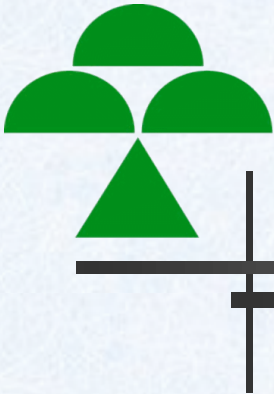
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- m. dapat digunakan untuk pengembangan zona industri pada sepanjang jalan arteri atau kolektor dengan syarat dilengkapi *frontage road*;
- n. pembatasan pembangunan perumahan baru sekitar kawasan peruntukan industri;
- o. industri baru wajib berlokasi di kawasan peruntukan industri;
- p. industri baru wajib memanfaatkan sumber daya lokal; dan
- q. lokasi pembangunan perumahan baru bagi pekerja industri dengan harga terjangkau untuk kawasan industri yang luasnya lebih dari 200 (dua ratus) hektar.

Pasal 186

Ketentuan umum peraturan zonasi kawasan peruntukan pariwisata sebagaimana dimaksud dalam Pasal 175 huruf g disusun dengan ketentuan:

- a. dapat digunakan untuk kegiatan wisata, sarana dan prasarana dengan syarat tidak mengganggu fungsi kawasan lindung;
- b. dapat digunakan kegiatan pemanfaatan kawasan fungsi lindung untuk kegiatan wisata sesuai azas konservasi sumberdaya alam hayati dan ekosistemnya, perlindungan terhadap situs peninggalan kebudayaan masa lampau;
- c. wajib menerapkan ciri khas arsitektur daerah setempat pada setiap bangunan hotel dan fasilitas penunjang pariwisata;
- d. wajib menyediakan fasilitas parkir;
- e. wajib menggunakan tata busana adat daerah pada petugas jasa pariwisata sesuai dengan jenis jasa yang disediakan;
- f. dapat digunakan untuk kegiatan penelitian dan pendidikan; dan
- g. dapat digunakan untuk optimalisasi pemanfaatan lahan-lahan tidur yang sementara tidak diusahakan.



■ Tax Incentive

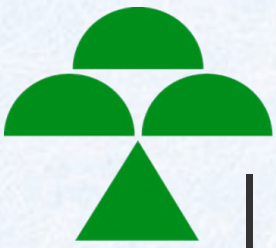
Omnibus Law in 2020: Indonesian government announced that Omnibus Law is enacted in November 2020 to attract foreign investment, create jobs and promote economic growth.

■ Tax Induction in Pioneer Industry:

Pioneer industry include: upstream basic metal (non-steel) industry, petrochemical industry, inorganic chemical industry, agricultural chemicals industry, pharmaceutical industry, components industry of semiconductor, computer parts, key communication equipment, health care equipment and machinery-related.

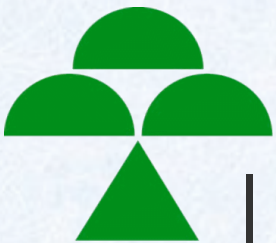
Tax Induction as below:

Investment amount (Indonesian Rupiah)	Investment amount (Millions of USD)	Exemption period	Tax benefits	Tax benefits within two years after exemption period
One hundred billion	7.08	Five years	50% income tax deduction	25% tax deduction
Five hundred billion	35.4	Five years	100% income tax deduction	50% tax deduction
One trillion	70.8	Seven years	100% income tax deduction	50% tax deduction
Five trillion	354	Ten years	100% income tax deduction	50% tax deduction
Fifteen trillion	1,062	Fifteen years	100% income tax deduction	50% tax deduction
Thirty trillion	2,124	Twenty years	100% income tax deduction	50% tax deduction



Strategy & prospect- development area

- **Choose the suitable and reputable clients.**
- **The amount of land available for sale in the industrial zone has reached approximately 40 hectares.**



Q & A

