

## LAMPIRAN

### Lampiran 1 Surat Tugas Bimbingan



# UNIVERSITAS GALUH FAKULTAS EKONOMI

PROGRAM STUDI MANAJEMEN : TERAKREDITASI "B" SK. NO. 5278/SK/BAN-PT/Akred/S/IX/2020  
PROGRAM STUDI AKUNTANSI : TERAKREDITASI "B" SK. NO. 4682/SK/BAN-PT/Akred/S/VIII/2020  
Jl. RE. Martadinata No. 150 Telp/Fax. (0265) 772060 - 778374 Ciamis 46251

### SURAT TUGAS MEMBIMBING SKRIPSI

Nomor : 3193/34/ST/AK/D/XII/2023

Dekan Fakultas Ekonomi Universitas Galuh, dengan ini memberikan tugas membimbing skripsi kepada:

Nama : Dani Usmar, S.E., M.Si., Ak., CPA., CIAPS.  
Sebagai : Pembimbing I

Nama : Hj. Elis Badriah, S.E., M.Ak.  
Sebagai : Pembimbing II

Dalam penulisan/penyusunan skripsi mahasiswa untuk dan atas:

Nama : Anna Azhar Nurafifah  
NIM : 3403200108  
Program Studi : Akuntansi  
Judul Skripsi : Pengaruh Penetapan Tarif Air Terhadap Kinerja Keuangan (Studi Pada Perusahaan Umum Daerah Air Minum Tirta Sukapura Kabupaten Tasikmalaya Cabang Ciawi)

Surat tugas ini berlaku sampai dengan skripsi selesai paling lambat 1 (satu) tahun setelah penetapan surat tugas ini.

Demikian agar dilaksanakan sebagaimana mestinya.

Ciamis, 07 November 2023

Dekan,

**DR. Nurdiana Mulyatini, S.E., M.M.**  
NIK 3112770079

Tembusan :

1. Yth. Ketua Program Studi;
2. Mahasiswa yang bersangkutan.

## Lampiran 2 Surat Keterangan Penelitian



# GALERI INVESTASI BURSA EFEK INDONESIA UNIVERSITAS GALUH

Jl. Laksamana (L) R.E. Martadinata No. 150 Tlp. (0265) 772060 Ciamis 46251



### SURAT KETERANGAN PENELITIAN

No : 789/GIBEI/SK/K/II/2024

Yang bertanda tangan di bawah ini :

Nama : Toto, S.E., M.M.  
 NIK : 3112770544  
 Jabatan : Koordinator Galeri Investasi Bursa Efek Indonesia Universitas Galuh  
 Fakultas : Ekonomi Universitas Galuh  
 Alamat : R.E.Martadinata No.150 Ciamis

Menerangkan dengan sebenarnya bahwa :

Nama : Anna Azhar Nurafifah  
 NIM : 3403200108  
 Program Studi : AKUNTANSI;  
 Semester : VII  
 Alamat : Kp. Babakan Peundeuy RT 02 RW 02 Desa Kurniabakti Kecamatan Ciawi Kabupaten Tasikmalaya  
 Judul Penelitian : Pengaruh Profitabilitas, Leverage dan Free Cash Flow Terhadap Manajemen Laba (Studi Pada Perusahaan Sub Sektor Transportasi Industri Maskapai Penerbangan yang Terdaftar di BEI Tahun 2017-2022)

Tempat Penelitian : Galeri Investasi Bursa Efek Indonesia Universitas Galuh Ciamis  
 Tahun Data : 2017-2022

Telah menyelesaikan penelitian dengan menggunakan data sekunder yang tersedia di Galeri Investasi Bursa Efek Indonesia Universitas Galuh :

Dimulai tanggal : 15 November 2023  
 s.d Tanggal : 15 November 2024

Demikian surat keterangan penelitian ini dibuat untuk digunakan sebagaimana mestinya.

Ciamis, 18 Februari 2024

Toto, S.E., M.M.  
 Koordinator Galeri Investasi Universitas Galuh Ciamis

### Lampiran 3 Laporan Posisi Keuangan PT. AirAsia Indonesia Tbk

The original consolidated financial statements included herein are in the Indonesian language.

**PT AIRASIA INDONESIA TBK  
(DAHULU PT RIMAU MULTI PUTRA  
PRATAMA TBK)  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
Tanggal 31 Desember 2017  
(Disajikan dalam Rupiah,  
Kecuali Dinyatakan Lain)**

**PT AIRASIA INDONESIA TBK  
(FORMERLY PT RIMAU MULTI PUTRA  
PRATAMA TBK)  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF  
FINANCIAL POSITION  
As of December 31, 2017  
(Expressed in Rupiah,  
Unless Otherwise Stated)**

	Catatan/ Notes	31 Desember 2017/ December 31, 2017	31 Desember 2016 (Catatan 4 dan 37)/ December 31, 2016 (Notes 4 and 37)	1 Januari 2016/ 31 Desember 2015 (Catatan 4 dan 37)/ January 1, 2016/ December 31, 2015 (Notes 4 and 37)	
<b>ASET</b>					<b>ASSETS</b>
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>
Kas dan bank	2,5,30	248.423.113.666	238.447.678.194	54.669.078.814	Cash on hand and in banks
Piutang usaha - pihak ketiga	2,6,30	22.985.357.253	22.251.720.228	27.651.902.620	Trade receivables - third parties
Piutang lain-lain					Other receivables
Pihak berelasi	2,7,23,30	167.125.046.173	151.735.699.142	55.299.705.698	Related parties
Pihak ketiga, neto	1,2,7,15,30	26.742.967.804	11.189.384.614	93.014.937.673	Third parties, net
Persediaan, neto	2,8,11	40.730.641.991	30.620.626.191	24.114.744.352	Inventories, net
Uang muka dan biaya dibayar di muka	2,9	61.320.285.068	38.215.548.968	94.329.964.602	Advances and prepaid expenses
PPN dibayar di muka	2	-	8.038.064.446	-	Prepaid value added tax
Total Aset Lancar		567.327.411.955	500.498.721.783	349.080.333.759	Total Current Assets
<b>ASET TIDAK LANCAR</b>					<b>NON-CURRENT ASSETS</b>
Uang muka pembelian aset tetap	23	137.250.888.321	-	-	Advances for fixed asset acquisition
Dana pemeliharaan pesawat	10,11,15,32,36	149.664.324.874	169.786.303.267	214.423.533.096	Maintenance reserve funds
Aset pajak tangguhan	2,3,24	7.924.329.822	710.450.140.795	836.521.070.085	Deferred tax assets
Aset tetap, neto	2,3,10,11	2.068.830.054.818	1.954.005.873.760	1.750.029.655.522	Fixed assets, net
Uang jaminan	2,12,32	136.476.307.090	127.637.852.596	246.333.550.532	Security deposits
Estimasi tagihan pajak	24	189.917.653	15.633.932.266	4.465.768.508	Estimated claims for tax refund
Aset tidak lancar lainnya	32	23.470.723.224	26.881.100.394	45.936.861.452	Other non-current assets
Total Aset Tidak Lancar		2.523.806.545.802	3.004.395.203.078	3.097.710.439.195	Total Non-Current Assets
<b>TOTAL ASET</b>		<b>3.091.133.957.757</b>	<b>3.504.893.924.861</b>	<b>3.446.790.772.954</b>	<b>TOTAL ASSETS</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

The original consolidated financial statements included herein are in the Indonesian language.

**PT AIRASIA INDONESIA TBK  
(DAHULU PT RIMAU MULTI PUTRA  
PRATAMA TBK)  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN (lanjutan)  
Tanggal 31 Desember 2017  
(Disajikan dalam Rupiah,  
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**PT AIRASIA INDONESIA TBK  
(FORMERLY PT RIMAU MULTI PUTRA  
PRATAMA TBK)  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF  
FINANCIAL POSITION (continued)  
As of December 31, 2017  
(Expressed in Rupiah,  
Unless Otherwise Stated)**

	Catatan/ Notes	31 Desember 2017/ December 31, 2017	31 Desember 2016 (Catatan 4 dan 37)/ December 31, 2016 (Notes 4 and 37)	1 Januari 2016/ 31 Desember 2015 (Catatan 4 dan 37)/ January 1, 2016/ December 31, 2015 (Notes 4 and 37)	
<b>LIABILITAS DAN EKUITAS</b>					<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS JANGKA PENDEK</b>					<b>CURRENT LIABILITIES</b>
Utang usaha - pihak ketiga	2,13,29,30 2,14,23,	248.917.186.605	214.985.722.970	342.749.697.829	Trade payables - third parties
Utang lain-lain - pihak berelasi	29,30	658.517.798.850	332.277.332.168	3.128.920.211.058	Other payables - related parties
Utang pajak	2,3,24	50.250.989.779	6.274.417.176	10.945.094.155	Taxes payable
Pendapatan diterima di muka	2,16	496.036.129.375	520.707.360.918	533.548.197.404	Unearned revenues
Uang muka diterima		677.950.000	671.800.000	709.955.000	Advances received
Kewajiban jangka panjang yang jatuh tempo dalam satu tahun:					Current maturities of long-term obligations:
Sewa pembiayaan	2,3,17,29,30	494.147.322.489	239.164.182.611	235.413.243.038	Finance lease
Biaya masih harus dibayar	10,15,24,29,30	225.699.008.595	380.605.192.626	188.933.608.630	Accrued expenses
Total Liabilitas Jangka Pendek		2.174.246.385.693	1.694.686.008.469	4.441.220.007.114	Total Current Liabilities
<b>LIABILITAS JANGKA PANJANG</b>					<b>NON-CURRENT LIABILITIES</b>
Kewajiban jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam satu tahun:					Long-term liabilities, net of current maturities:
Sewa pembiayaan	2,3,17,29,30	591.348.704.145	1.076.528.981.802	1.350.787.587.104	Finance lease
Biaya masih harus dibayar	10,15,24,29,30	97.332.772.326	156.242.727.086	122.067.444.518	Accrued expenses
Liabilitas imbalan kerja karyawan	2,3,18	191.131.232.913	160.589.864.572	179.428.483.990	Employee benefits liability
Total Liabilitas Jangka Panjang		879.812.709.384	1.393.361.573.460	1.652.283.515.612	Total Non-Current Liabilities
<b>TOTAL LIABILITAS</b>		<b>3.054.059.095.077</b>	<b>3.088.047.581.929</b>	<b>6.093.503.522.726</b>	<b>TOTAL LIABILITIES</b>
<b>EKUITAS</b>					<b>EQUITY</b>
<b>Ekuitas yang dapat diatribusikan kepada pemilik entitas induk</b>					<b>Equity attributable to the equity holders of the parent entity</b>
Modal saham - nilai nominal Rp250 per saham					Share capital - par value of Rp250 per share
Modal dasar - 40.000.000.000 saham (31 Desember 2016 dan 1 Januari 2016/ 31 Desember 2015: 600.000.000 saham)					Authorized - 40,000,000,000 shares (December 31, 2016 and January 1, 2016/ December 31, 2015: 600,000,000 shares)
Ditempatkan dan disetor penuh - 10.685.124.441 saham (31 Desember 2016 dan 1 Januari 2016/ 31 Desember 2015: 216.000.000 saham)	19	2.671.281.110.250	54.000.000.000	54.000.000.000	Issued and fully paid - 10,685,124,441 saham (December 31, 2016 and January 1, 2016/ December 31, 2015: 216,000,000 shares)
Tambahan modal disetor	20	163.673.995.500	126.000.000.000	126.000.000.000	Additional paid-in capital
Akumulasi rugi		(5.379.608.226.162)	(4.866.964.982.584)	(4.845.970.883.478)	Accumulated losses
Sekuritas perpetual	22,23,36	2.499.000.000.000	5.100.000.000.000	2.058.000.000.000	Perpetual securities
Penghasilan komprehensif lainnya		78.115.361.786	(1.105.674.484)	(38.741.866.294)	Other comprehensive income
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk		32.462.241.374	411.929.342.932	(2.646.712.749.772)	Equity attributable to the equity holders of the parent entity
Kepentingan non-pengendali	1b,2	4.612.621.306	4.917.000.000	-	Non-controlling interests
<b>TOTAL EKUITAS (DEFISIENSI MODAL), NETO</b>		<b>37.074.862.680</b>	<b>416.846.342.932</b>	<b>(2.646.712.749.772)</b>	<b>TOTAL EQUITY (CAPITAL DEFICIENCY), NET</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>		<b>3.091.133.957.757</b>	<b>3.504.893.924.861</b>	<b>3.446.790.772.954</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

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**PT AIRASIA INDONESIA TBK  
(DAHULU PT RIMAU MULTI PUTRA  
PRATAMA TBK)  
DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2017  
(Disajikan dalam Rupiah,  
kecuali dinyatakan lain)**

**PT AIRASIA INDONESIA TBK  
(FORMERLY PT RIMAU MULTI PUTRA  
PRATAMA TBK)  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF PROFIT OR  
LOSS AND OTHER COMPREHENSIVE INCOME  
For the Year Ended  
December 31, 2017  
(Expressed in Rupiah,  
Unless Otherwise Stated)**

	2017	Catatan/ Notes	2016	
<b>PENDAPATAN USAHA</b>	<b>3.817.860.941.246</b>	<b>2,25,31</b>	<b>3.888.967.582.954</b>	<b>OPERATING REVENUES</b>
<b>BEBAN (PENGHASILAN) USAHA</b>				<b>OPERATING EXPENSES (INCOME)</b>
Bahan bakar	1.219.858.771.967	23,26,31	1.150.708.659.810	Fuel
Gaji dan tunjangan	646.537.020.246		585.132.387.355	Salaries and allowances
Sewa pesawat	580.358.048.965	2,17,23,32	589.990.712.967	Aircraft lease
Perbaikan dan perawatan	561.328.811.021	2,32	620.513.714.280	Repairs and maintenance
Pelayanan pesawat dan penerbangan	583.830.951.543		538.897.288.828	Aircraft and flight services
Pemasaran	254.446.978.663		234.684.065.378	Marketing
Penyusutan	169.265.389.295	11,31	140.872.345.092	Depreciation
Asuransi	40.180.986.131		64.949.135.998	Insurance
Beban operasi lain	297.082.799.310	2,24,27	541.677.010.078	Other operating expenses
Pendapatan operasi lain	(913.531.973.464)	27	(763.785.446.651)	Other operating income
<b>BEBAN USAHA, NETO</b>	<b>3.439.357.783.677</b>	<b>31</b>	<b>3.703.639.873.135</b>	<b>OPERATING EXPENSES, NET</b>
<b>LABA USAHA</b>	<b>378.503.157.569</b>		<b>185.327.709.819</b>	<b>OPERATING PROFIT</b>
Penghasilan keuangan	6.152.523.114	2,31	3.622.985.463	Finance income
Pajak final atas pendapatan keuangan	(1.230.504.623)	31	(724.597.093)	Final tax on finance income
Beban keuangan	(83.129.713.608)	2,28,31	(95.727.665.275)	Finance costs
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>300.295.462.452</b>	<b>24</b>	<b>92.498.432.914</b>	<b>PROFIT BEFORE INCOME TAX</b>
Beban pajak	(813.256.742.835)	2,24,31	(113.525.532.020)	Income tax expense
<b>RUGI TAHUN BERJALAN</b>	<b>(512.961.280.383)</b>		<b>(21.027.099.106)</b>	<b>LOSS FOR THE YEAR</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>				<b>OTHER COMPREHENSIVE INCOME</b>
<u>Pos yang tidak akan direklasifikasi ke laba rugi</u>				<u>Item that will not be reclassified to profit or loss</u>
Laba (rugi) pengukuran kembali atas liabilitas imbalan kerja karyawan	(5.709.541.804)	18	50.181.589.080	Re-measurement profit (loss) of employee benefits liability
Selisih revaluasi aset tetap	111.355.800.978		-	Revaluation difference of fixed assets
Pengaruh pajak penghasilan	(26.411.564.794)		(12.545.397.270)	Income tax effect
<b>PENGHASILAN KOMPREHENSIF LAIN TAHUN BERJALAN, SETELAH PAJAK</b>	<b>79.234.694.380</b>		<b>37.636.191.810</b>	<b>OTHER COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX</b>
<b>TOTAL PENGHASILAN (RUGI) KOMPREHENSIF TAHUN BERJALAN</b>	<b>(433.726.586.003)</b>		<b>16.609.092.704</b>	<b>TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

TATA KELOLA PERUSAHAAN  
Corporate Governance

TANGGUNG JAWAB SOSIAL PERUSAHAAN  
Corporate Social Responsibility

 LAPORAN KEUANGAN 2019  
2019 Financial Statements

The original consolidated financial statements included herein  
are in Indonesian language.

**PT AIRASIA INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
Tanggal 31 Desember 2019  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT AIRASIA INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION  
As of December 31, 2019  
(Expressed in Rupiah, unless otherwise stated)**

	31 Desember 2019/ December 31, 2019	Catatan/ Notes	31 Desember 2018/ December 31, 2018	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan bank	311.873.503.513	2,5,31	140.409.140.360	<i>Cash on hand and in banks</i>
Piutang usaha - pihak ketiga	31.977.114.618	2,6,31	62.763.959.834	<i>Trade receivables - third parties</i>
Piutang lain-lain, neto				<i>Other receivables, net</i>
Pihak berelasi	304.507.228.603	2,7,24,31	108.025.068.231	<i>Related parties</i>
Pihak ketiga	8.550.558.220	2,7,31	23.545.751.941	<i>Third parties</i>
Persediaan	59.958.238.891	2,8,11	65.565.414.367	<i>Inventories</i>
Uang muka dan biaya dibayar di muka	215.102.837.117	2,9	59.533.103.105	<i>Advances and prepaid expenses</i>
Pajak dibayar di muka	13.935.740.430	25	-	<i>Prepaid taxes</i>
<b>Total Aset Lancar</b>	<b>945.905.221.392</b>		<b>459.842.437.838</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>
Uang muka pembelian aset tetap	-	24	527.250.888.321	<i>Advances for fixed asset acquisition</i>
		2,10		
Dana pemeliharaan pesawat	63.374.269.271	11,15,33,37	68.714.759.408	<i>Maintenance reserve funds</i>
Aset pajak tangguhan	93.811.953.106	2,3,25	158.940.284.783	<i>Deferred tax assets</i>
Aset tetap, neto	1.179.761.455.303	2,3,10,11	1.426.357.150.398	<i>Fixed assets, net</i>
Uang jaminan	172.718.732.639	2,12,31,33	139.109.992.414	<i>Security deposits</i>
Estimasi tagihan pajak	24.888.911.751	25	29.561.161.775	<i>Estimated claims for tax refund</i>
Aset tidak lancar lainnya	132.609.531.470	31,33	35.268.537.416	<i>Other non-current assets</i>
<b>Total Aset Tidak Lancar</b>	<b>1.667.164.853.540</b>		<b>2.385.202.774.515</b>	<b>Total Non-Current Assets</b>
<b>TOTAL ASET</b>	<b>2.613.070.074.932</b>		<b>2.845.045.212.353</b>	<b>TOTAL ASSETS</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.



**IKHTISAR KINERJA**  
Performance Overview

**LAPORAN MANAJEMEN**  
Management Reports

**PROFIL PERUSAHAAN**  
Company Profile

**ANALISIS & PEMBAHASAN MANAJEMEN**  
Management Discussion & Analysis

The original consolidated financial statements included herein are in Indonesian language.

**PT AIRASIA INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN (lanjutan)  
Tanggal 31 Desember 2019  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT AIRASIA INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (continued)  
As of December 31, 2019  
(Expressed in Rupiah, unless otherwise stated)**

	31 Desember 2019/ December 31, 2019	Catatan/ Notes	31 Desember 2018/ December 31, 2018	
<b>LIABILITAS DAN EKUITAS</b>				<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS JANGKA PENDEK</b>				<b>CURRENT LIABILITIES</b>
Utang usaha - pihak ketiga	584.588.769.726	2,13,30,31	528.141.321.221	Trade payables - third parties
Utang lain-lain - pihak berelasi	94.176.544.264	2,14,24, 30,31,33	851.646.273.601	Other payables - related parties
Utang pajak	13.909.710.636	2,3,25	46.104.669.924	Taxes payable
Pendapatan diterima di muka	811.830.785.231	2,11,17	724.485.382.758	Unearned revenues
Uang muka diterima	300.000.000		756.099.000	Advances received
Pinjaman bank:		2,16,30,31		Bank loan:
Pinjaman bank jangka pendek	-		60.000.000.000	Short-term bank loan
Bagian lancar atas				Current maturities of
pinjaman jangka panjang	42.486.627.969		43.146.693.975	long-term bank loan
Bagian lancar atas				Current maturities of
kewajiban sewa pembiayaan	172.584.952.438	2,3,18,30,31	283.300.158.175	obligations under finance lease
Biaya masih harus dibayar	287.376.231.929	15,30,31	268.807.105.994	Accrued expenses
<b>Total Liabilitas Jangka Pendek</b>	<b>2.007.253.622.193</b>		<b>2.806.387.704.648</b>	<b>Total Current Liabilities</b>
<b>LIABILITAS JANGKA PANJANG</b>				<b>NON-CURRENT LIABILITIES</b>
Pinjaman bank jangka panjang	227.314.717.480	2,16,30,31	273.262.395.178	Long-term bank loan
Kewajiban sewa pembiayaan	-	2,3,18,30,31	348.761.562.581	Obligations under finance lease
Biaya masih harus dibayar	-	15,30,31	36.909.735.718	Accrued expenses
Liabilitas imbalan kerja karyawan	176.374.475.934	2,3,19	181.899.173.582	Employee benefits liability
<b>Total Liabilitas Jangka Panjang</b>	<b>403.689.193.414</b>		<b>840.832.867.059</b>	<b>Total Non-Current Liabilities</b>
<b>TOTAL LIABILITAS</b>	<b>2.410.942.815.607</b>		<b>3.647.220.571.707</b>	<b>TOTAL LIABILITIES</b>
<b>EKUITAS</b>				<b>EQUITY</b>
Ekuitas (defisiensi modal) yang dapat diatribusikan kepada pemilik entitas induk				Equity (capital deficiency) attributable to the equity holders of the parent entity
Modal saham - nilai nominal Rp250 per saham				Share capital - par value of Rp250 per share
Modal dasar - 40.000.000.000 saham				Authorized - 40,000,000,000 shares
Ditempatkan dan disetor penuh - 10.685.124.441 saham	2.671.281.110.250	20	2.671.281.110.250	Issued and fully paid - 10,685,124,441 shares
Tambahkan modal disetor	163.673.995.500	21	163.673.995.500	Additional paid-in capital
Akumulasi rugi	(6.328.963.065.859)		(6.246.265.168.629)	Accumulated losses
Sekuritas perpetual	3.627.750.000.000	23	2.499.000.000.000	Perpetual securities
Penghasilan komprehensif lainnya	63.520.955.905		105.238.032.131	Other comprehensive income
Ekuitas (defisiensi modal) yang dapat diatribusikan kepada pemilik entitas induk	197.262.995.796		(807.072.030.748)	Equity (capital deficiency) attributable to the equity holders of the parent entity
Kepentingan non-pengendali	4.864.263.529	1c,2,20	4.896.671.394	Non-controlling interests
<b>TOTAL EKUITAS (DEFISIENSI MODAL), NETO</b>	<b>202.127.259.325</b>		<b>(802.175.359.354)</b>	<b>TOTAL EQUITY (CAPITAL DEFICIENCY), NET</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>	<b>2.613.070.074.932</b>		<b>2.845.045.212.353</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

The original consolidated financial statements included herein are in Indonesian language.

**PT AIRASIA INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2019  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT AIRASIA INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME  
For the Year Ended  
December 31, 2019  
(Expressed in Rupiah, unless otherwise stated)**

	2019	Catatan/ Notes	2018	
<b>PENDAPATAN USAHA</b>	<b>6.708.800.607.590</b>	<b>2,26,32</b>	<b>4.232.768.047.707</b>	<b>OPERATING REVENUES</b>
<b>BEBAN (PENGHASILAN) USAHA</b>				<b>OPERATING EXPENSES (INCOME)</b>
Bahan bakar	2.529.800.826.533	24,27	1.868.450.452.102	Fuel
Beban sewa pesawat	1.072.705.363.324	2,33	741.702.710.831	Aircraft lease expense
Perbaikan dan perawatan	844.046.356.861	2,33	731.235.727.226	Repairs and maintenance
Pelayanan pesawat dan penerbangan	768.966.915.225		683.437.719.613	Aircraft and flight services
Gaji dan tunjangan	730.750.949.426		683.604.750.788	Salaries and allowances
Pemasaran	273.102.451.345		282.331.981.800	Marketing
Penyusutan	134.259.634.468	3,11,32	178.058.505.245	Depreciation
Asuransi	49.926.325.909		50.623.110.179	Insurance
Beban operasi lain	543.739.770.349	2,28	514.663.707.073	Other operating expenses
Pendapatan operasi lain	(238.611.928.640)	2,24,28	(514.287.849.138)	Other operating income
<b>BEBAN USAHA, NETO</b>	<b>6.708.686.664.800</b>	<b>32</b>	<b>5.219.820.815.719</b>	<b>OPERATING EXPENSES, NET</b>
<b>LABA (RUGI) USAHA</b>	<b>113.942.790</b>		<b>(987.052.768.012)</b>	<b>PROFIT (LOSS) FROM OPERATIONS</b>
Pendapatan keuangan	4.216.251.038	2	3.694.831.129	Finance income
Pajak final atas pendapatan keuangan	(843.250.208)		(738.966.226)	Final tax on finance income
Beban keuangan	(65.293.914.766)	2,29	(82.972.451.188)	Finance costs
<b>RUGI SEBELUM PAJAK PENGHASILAN</b>	<b>(61.806.971.146)</b>	<b>25</b>	<b>(1.067.069.354.297)</b>	<b>LOSS BEFORE INCOME TAX</b>
Manfaat (beban) pajak penghasilan	(95.561.647.660)	2,25	160.044.520.589	Income tax benefit (expense)
<b>RUGI TAHUN BERJALAN</b>	<b>(157.368.618.806)</b>		<b>(907.024.833.708)</b>	<b>LOSS FOR THE YEAR</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>				<b>OTHER COMPREHENSIVE INCOME</b>
<u>Pos yang tidak akan direklasifikasi ke laba rugi</u>				<u>Item that will not be reclassified to profit or loss</u>
Laba pengukuran kembali atas liabilitas imbalan kerja karyawan	19.039.138.880	19	32.771.515.860	Re-measurement profit of employee benefits liability
Selisih revaluasi aset tetap	-	11,37	44.031.661.442	Revaluation difference of fixed assets
Pengaruh pajak penghasilan	(4.811.583.978)		(19.186.998.254)	Income tax effect
<b>PENGHASILAN KOMPREHENSIF LAIN TAHUN BERJALAN, SETELAH PAJAK</b>	<b>14.227.554.902</b>		<b>57.616.179.048</b>	<b>OTHER COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX</b>
<b>TOTAL RUGI KOMPREHENSIF TAHUN BERJALAN</b>	<b>(143.141.063.904)</b>		<b>(849.408.654.660)</b>	<b>TOTAL COMPREHENSIVE LOSS FOR THE YEAR</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.



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**PT AIRASIA INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
Tanggal 31 Desember 2021  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT AIRASIA INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION  
As of December 31, 2021  
(Expressed in Rupiah, unless otherwise stated)**

	31 Desember 2021/ December 31, 2021	Catatan/ Notes	31 Desember 2020/ December 31, 2020	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan bank	21.134.302.906	2,4,30	18.722.028.051	<i>Cash on hand and in banks</i>
Piutang usaha - pihak ketiga	548.065.076	2,5	5.831.144.397	<i>Trade receivables - third parties</i>
Piutang lain-lain, neto				<i>Other receivables, net</i>
Pihak berelasi	26.017.262.529	2,6,23,30	27.908.257.424	<i>Related parties</i>
Pihak ketiga	6.294.696.636	2,6,30	4.750.844.749	<i>Third parties</i>
Persediaan	58.309.538.161	2,7,10	63.621.490.330	<i>Inventories</i>
Uang muka dan biaya dibayar di muka	10.820.583.683	2,8	6.368.083.849	<i>Advances and prepaid expenses</i>
Pajak pertambahan nilai	42.422.652.112	24	45.458.819.864	<i>Prepaid value added tax</i>
<b>Total Aset Lancar</b>	<b>165.547.101.103</b>		<b>172.660.668.664</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>
Dana pemeliharaan pesawat	34.310.380.145	2,9,32	29.934.868.125	<i>Maintenance reserve funds</i>
Aset pajak tangguhan, neto	9.176.533.723	2,3,24	425.194.566.746	<i>Deferred tax assets, net</i>
Aset tetap, neto	667.721.248.881	2,3,10	720.291.831.038	<i>Fixed assets, net</i>
Aset hak-guna, neto	4.017.186.370.136	2,3,11	4.506.867.160.958	<i>Right-of-use assets, net</i>
Uang jaminan	248.919.979.826	2,12,30,32	218.252.680.532	<i>Security deposits</i>
Aset tidak lancar lainnya	6.232.910.392		7.314.309.689	<i>Other non-current assets</i>
<b>Total Aset Tidak Lancar</b>	<b>4.983.547.423.103</b>		<b>5.907.855.417.088</b>	<b>Total Non-current Assets</b>
<b>TOTAL ASET</b>	<b>5.149.094.524.206</b>		<b>6.080.516.085.752</b>	<b>TOTAL ASSETS</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

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**PT AIRASIA INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN (lanjutan)  
Tanggal 31 Desember 2021  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT AIRASIA INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (continued)  
As of December 31, 2021  
(Expressed in Rupiah, unless otherwise stated)**

	31 Desember 2021/ December 31, 2021	Catatan/ Notes	31 Desember 2020/ December 31, 2020	
<b>LIABILITAS DAN DEFISIENSI MODAL</b>				<b>LIABILITIES AND CAPITAL DEFICIENCY</b>
<b>LIABILITAS</b>				<b>LIABILITIES</b>
<b>LIABILITAS JANGKA PENDEK</b>				<b>CURRENT LIABILITIES</b>
Utang usaha - pihak ketiga	611.265.858.181	2,13,29,30 2,14,23,	624.818.655.118	Trade payables - third parties
Utang lain-lain - pihak berelasi	2.693.092.946.198	29,30	1.597.996.829.133	Other payables - related parties
Biaya masih harus dibayar	364.775.965.362	2,15,29,30	314.441.350.975	Accrued expenses
Utang pajak	23.128.084.296	2,3,24	15.122.928.634	Taxes payable
Liabilitas kontrak	731.603.115.621	2,17	759.591.318.544	Contract liabilities
Bagian yang jatuh tempo dalam satu tahun:				Current maturities of:
Pinjaman bank jangka panjang	257.432.638.644	2,16,29,30 2,3,11	256.312.734.696	Long-term bank loan
Liabilitas sewa	1.920.435.605.153	29,30	1.388.847.155.839	Lease liabilities
<b>Total Liabilitas Jangka Pendek</b>	<b>6.601.734.213.455</b>		<b>4.957.130.972.939</b>	<b>Total Current Liabilities</b>
<b>LIABILITAS JANGKA PANJANG</b>				<b>NON-CURRENT LIABILITIES</b>
Laba transaksi jual dan sewa-balik ditangguhkan	12.145.707.423	2,3,10	16.432.427.690	Deferred income from sale-and-leaseback transaction
Liabilitas sewa	3.566.590.940.585	2,3,11,29,30	3.804.324.636.476	Lease liabilities
Liabilitas imbalan kerja karyawan	173.701.742.912	2,3,18	213.039.849.012	Employee benefits liability
<b>Total Liabilitas Jangka Panjang</b>	<b>3.752.438.390.920</b>		<b>4.033.796.913.178</b>	<b>Total Non-current Liabilities</b>
<b>TOTAL LIABILITAS</b>	<b>10.354.172.604.375</b>		<b>8.990.927.886.117</b>	<b>TOTAL LIABILITIES</b>
<b>DEFISIENSI MODAL</b>				<b>CAPITAL DEFICIENCY</b>
Defisiensi modal yang dapat diatribusikan kepada pemilik entitas induk				Capital deficiency attributable to the equity holders of the parent entity
Modal saham - nilai nominal Rp250 per saham				Share capital - par value of Rp250 per share
Modal dasar - 40.000.000.000 saham				Authorized - 40,000,000,000 shares
Modal ditempatkan dan disetor penuh - 10.685.124.441 saham	2.671.281.110.250	19	2.671.281.110.250	Issued and fully paid - 10,685,124,441 shares
Tambahkan modal disetor	163.673.995.500	20	163.673.995.500	Additional paid-in capital
Sekuritas perpetual	3.486.850.000.000	22	3.486.850.000.000	Perpetual securities
Penghasilan komprehensif lain	58.835.906.728		15.413.692.305	Other comprehensive income
Akumulasi rugi	(11.587.993.441.152)	35	(9.252.423.291.377)	Accumulated losses
Defisiensi modal yang dapat diatribusikan kepada pemilik entitas induk	(5.207.352.428.674)		(2.915.204.493.322)	Capital deficiency attributable to the equity holders of the parent entity
Kepentingan non-pengendali	2.274.348.505	1,2,19	4.792.692.957	Non-controlling interests
<b>DEFISIENSI MODAL, NETO</b>	<b>(5.205.078.080.169)</b>		<b>(2.910.411.800.365)</b>	<b>CAPITAL DEFICIENCY, NET</b>
<b>TOTAL LIABILITAS DAN DEFISIENSI MODAL, NETO</b>	<b>5.149.094.524.206</b>		<b>6.080.516.085.752</b>	<b>TOTAL LIABILITIES AND CAPITAL DEFICIENCY, NET</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

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**PT AIRASIA INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPRESIF LAIN KONSOLIDASIAN  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2021  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT AIRASIA INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME  
For the Year Ended  
December 31, 2021  
(Expressed in Rupiah, unless otherwise stated)**

	2021	Catatan/ Notes	2020	
<b>PENDAPATAN USAHA</b>	<b>626.001.737.959</b>	<b>2,25,31</b>	<b>1.610.973.387.045</b>	<b>OPERATING REVENUES</b>
<b>BEBAN (PENGHASILAN) USAHA</b>				<b>OPERATING EXPENSES (INCOME)</b>
Penyusutan	1.014.751.537.339	3,10,11,31	1.146.042.825.114	Depreciation
Bahan bakar	332.877.489.966	23,26	1.251.915.422.427	Fuel
Perbaikan dan pemeliharaan	294.077.807.676	2,32	479.089.700.478	Repairs and maintenance
Gaji dan tunjangan	280.055.494.692		458.667.873.389	Salaries and allowances
Beban sewa pesawat	99.356.885.395	2,11,32	-	Aircraft lease expense
Pelayanan pesawat dan penerbangan	70.059.598.511		226.066.226.763	Aircraft and flight services
Pemasaran	25.912.359.308		106.962.494.348	Marketing
Asuransi	60.115.423.456		64.621.131.937	Insurance
Beban usaha lain	227.125.937.064	2,27	861.871.652.027	Other operating expenses
Pendapatan usaha lain	(109.500.067.437)	2,27	(181.202.593.773)	Other operating income
<b>BEBAN USAHA, NETO</b>	<b>2.294.832.465.970</b>	<b>31</b>	<b>4.414.034.732.710</b>	<b>OPERATING EXPENSES, NET</b>
<b>RUGI USAHA</b>	<b>(1.668.830.728.011)</b>		<b>(2.803.061.345.665)</b>	<b>LOSS FROM OPERATIONS</b>
Pendapatan keuangan	146.493.936	2	874.685.201	Finance income
Pajak final atas pendapatan keuangan	(29.298.787)		(174.937.040)	Final tax on finance income
Beban keuangan	(262.607.204.936)	2,28	(267.246.207.693)	Finance costs
<b>RUGI SEBELUM MANFAAT (BEBAN) PAJAK PENGHASILAN</b>	<b>(1.931.320.737.798)</b>	<b>24</b>	<b>(3.069.607.805.197)</b>	<b>LOSS BEFORE INCOME TAX BENEFIT (EXPENSE)</b>
Manfaat (beban) pajak penghasilan	(406.555.440.237)	2,24	315.017.931.636	Income tax benefit (expense)
<b>RUGI TAHUN BERJALAN</b>	<b>(2.337.876.178.035)</b>		<b>(2.754.589.873.561)</b>	<b>LOSS FOR THE YEAR</b>
<b>PENGHASILAN KOMPRESIF LAIN</b>				<b>OTHER COMPREHENSIVE INCOME</b>
<b>Pos-pos yang tidak akan direklasifikasi ke laba rugi</b>				<b>Items that will not be reclassified to profit or loss</b>
Laba (rugi) pengukuran kembali atas liabilitas imbalan kerja karyawan	7.471.650.745	18	(5.819.520.915)	Re-measurement profit (loss) of employee benefits liability
Selisih revaluasi aset tetap	-	11	(11.904.216.553)	Revaluation difference of fixed assets
Pengaruh pajak penghasilan	181.466.831	24	4.999.068.450	Income tax effect
	<b>7.653.117.576</b>		<b>(12.724.669.018)</b>	
<b>Pos-pos yang akan direklasifikasi ke laba rugi</b>				<b>Items that will be reclassified to profit or loss</b>
Perubahan atas nilai wajar lindung nilai arus kas	45.585.616.225		(45.585.616.225)	Changes in fair value of cash flow hedge
Pengaruh pajak penghasilan	(10.028.835.570)	24	10.028.835.570	Income tax effect
	<b>35.556.780.655</b>	<b>23</b>	<b>(35.556.780.655)</b>	
<b>PENGHASILAN (RUGI) KOMPRESIF LAIN TAHUN BERJALAN, SETELAH PAJAK</b>	<b>43.209.898.231</b>	<b>31</b>	<b>(48.281.449.673)</b>	<b>OTHER COMPREHENSIVE INCOME (LOSS) FOR THE YEAR, NET OF TAX</b>
<b>TOTAL RUGI KOMPRESIF TAHUN BERJALAN</b>	<b>(2.294.666.279.804)</b>		<b>(2.802.871.323.234)</b>	<b>TOTAL COMPREHENSIVE LOSS FOR THE YEAR</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

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**PT AIRASIA INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
Tanggal 31 Desember 2022  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT AIRASIA INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION  
As of December 31, 2022  
(Expressed in Rupiah, unless otherwise stated)**

		31 Desember 2022/ December 31, 2022	31 Desember 2021/ December 31, 2021	1 Januari 2021/ 31 Desember 2020/ January 1, 2021/ December 31, 2020	
	Catatan/ Notes		(Disajikan kembali, Catatan 2) (As restated, Note 2)		
<b>ASET</b>					<b>ASSETS</b>
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>
Kas dan bank	2,4,30	26.734.281.919	21.134.302.906	18.722.028.051	Cash on hand and in banks
Piutang usaha - pihak ketiga	2,5	26.727.897.271	548.065.076	5.831.144.397	Trade receivables - third parties
Piutang lain-lain, neto					Other receivables, net
Pihak berelasi	2,6,23,30	57.563.858.307	26.017.262.529	27.908.257.424	Related parties
Pihak ketiga	2,6,30	5.434.752.392	6.294.696.636	4.750.844.749	Third parties
Persediaan	2,7	89.167.777.996	58.309.538.161	63.621.490.330	Inventories
Uang muka dan biaya dibayar di muka	2,8	61.779.904.070	10.820.583.683	6.368.083.849	Advances and prepaid expenses
Pajak pertambahan nilai dibayar di muka	24	20.073.648.620	42.422.652.112	45.458.819.864	Prepaid value added tax
<b>Total Aset Lancar</b>		<b>287.482.120.575</b>	<b>165.547.101.103</b>	<b>172.660.668.664</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>					<b>NON-CURRENT ASSETS</b>
Dana pemeliharaan pesawat	2,9,32	42.891.310.936	34.310.380.145	29.934.868.125	Maintenance reserve funds
Aset pajak tangguhan, neto	2,3,24	9.347.145.320	9.176.533.723	425.194.566.746	Deferred tax assets, net
Aset tetap, neto	2,3,10	625.587.811.306	667.721.248.881	720.291.831.038	Fixed assets, net
Aset hak-guna, neto	2,3,11	3.960.335.993.798	4.005.040.662.713	4.490.434.733.267	Right-of-use assets, net
Uang jaminan	2,12,30,32	417.503.675.487	248.919.979.826	218.252.680.532	Security deposits
Aset tidak lancar lainnya		13.814.831.740	6.232.910.392	7.314.309.690	Other non-current assets
<b>Total Aset Tidak Lancar</b>		<b>5.069.480.768.587</b>	<b>4.971.401.715.680</b>	<b>5.891.422.989.398</b>	<b>Total Non-current Assets</b>
<b>TOTAL ASET</b>		<b>5.356.962.889.162</b>	<b>5.136.948.816.783</b>	<b>6.064.083.658.062</b>	<b>TOTAL ASSETS</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

The original consolidated financial statements included herein are in the Indonesian language.

**PT AIRASIA INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN (lanjutan)  
Tanggal 31 Desember 2022  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT AIRASIA INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (continued)  
As of December 31, 2022  
(Expressed in Rupiah, unless otherwise stated)**

			31 Desember 2021/ December 31, 2021	1 Januari 2021/ 31 Desember 2020/ January 1, 2021/ December 31, 2020	
	Catatan/ Notes	31 Desember 2022/ December 31, 2022	(Disajikan kembali, Catatan 2) (As restated, Note 2)		
<b>LIABILITAS DAN DEFISIENSI MODAL</b>					<b>LIABILITIES AND CAPITAL DEFICIENCY</b>
<b>LIABILITAS</b>					<b>LIABILITIES</b>
<b>LIABILITAS JANGKA PENDEK</b>					<b>CURRENT LIABILITIES</b>
Utang usaha - pihak ketiga	2,13,29,30	846.746.811.004	611.265.858.181	624.818.655.118	Trade payables - third parties
Utang lain-lain - pihak berelasi	2,14,23,29,30	2.892.715.958.511	2.693.092.946.198	1.597.996.829.133	Other payables - related parties
Biaya masih harus dibayar	2,15,29,30	355.251.383.636	364.775.965.362	314.441.350.975	Accrued expenses
Utang pajak	2,3,24	22.987.733.344	23.128.084.296	15.122.928.634	Taxes payable
Liabilitas kontrak	2,17	1.203.834.168.818	731.603.115.621	759.591.318.544	Contract liabilities
Bagian yang jatuh tempo dalam satu tahun:					Current maturities of:
Pinjaman bank jangka panjang	2,16,29,30	259.058.803.124	257.432.638.644	256.312.734.696	Long-term bank loan
Liabilitas sewa	2,3,11,29,30	1.873.923.278.871	1.920.435.605.153	1.388.847.155.839	Lease liabilities
<b>Total Liabilitas Jangka Pendek</b>		<b>7.454.518.137.308</b>	<b>6.601.734.213.455</b>	<b>4.957.130.972.939</b>	<b>Total Current Liabilities</b>
<b>LIABILITAS JANGKA PANJANG</b>					<b>NON-CURRENT LIABILITIES</b>
Liabilitas sewa	2,3,11,29,30	4.586.804.235.560	3.566.590.940.585	3.804.324.636.476	Lease liabilities
Liabilitas imbalan kerja karyawan	2,3,18	130.947.368.946	162.264.609.320	197.767.730.010	Employee benefits liability
<b>Total Liabilitas Jangka Panjang</b>		<b>4.717.751.604.506</b>	<b>3.728.855.549.905</b>	<b>4.002.092.366.486</b>	<b>Total Non-current Liabilities</b>
<b>TOTAL LIABILITAS</b>		<b>12.172.269.741.814</b>	<b>10.330.589.763.360</b>	<b>8.959.223.339.425</b>	<b>TOTAL LIABILITIES</b>
<b>DEFISIENSI MODAL</b>					<b>CAPITAL DEFICIENCY</b>
Defisiensi modal yang dapat diatribusikan kepada pemilik entitas induk					Capital deficiency attributable to the equity holders of the parent entity
Modal saham - nilai nominal Rp250 per saham					Share capital - par value of Rp250 per share
Modal dasar - 40.000.000.000 saham					Authorized - 40,000,000,000 shares
Modal ditempatkan dan disetor penuh - 10.685.124.441 saham	19	2.671.281.110.250	2.671.281.110.250	2.671.281.110.250	Issued and fully paid - 10,685,124,441 shares
Tambahan modal disetor	20	163.673.995.500	163.673.995.500	163.673.995.500	Additional paid-in capital
Sekuritas perpetual	22	3.486.850.000.000	3.486.850.000.000	3.486.850.000.000	Perpetual securities
Penghasilan komprehensif lain		87.888.476.098	62.518.944.453	15.413.692.305	Other comprehensive income
Akumulasi rugi	35	(13.230.134.784.568)	(11.580.239.345.285)	(9.237.151.172.375)	Accumulated losses
Defisiensi modal yang dapat diatribusikan kepada pemilik entitas induk		(6.820.441.202.720)	(5.195.915.295.082)	(2.899.932.374.320)	Capital deficiency attributable to the equity holders of the parent entity
Kepentingan non-pengendali	1,2,19	5.134.350.068	2.274.348.505	4.792.692.957	Non-controlling interests
<b>DEFISIENSI MODAL, NETO</b>		<b>(6.815.306.852.652)</b>	<b>(5.193.640.946.577)</b>	<b>(2.895.139.681.363)</b>	<b>CAPITAL DEFICIENCY, NET</b>
<b>TOTAL LIABILITAS DAN DEFISIENSI MODAL, NETO</b>		<b>5.356.962.889.162</b>	<b>5.136.948.816.783</b>	<b>6.064.083.658.062</b>	<b>TOTAL LIABILITIES AND CAPITAL DEFICIENCY, NET</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.



The original consolidated financial statements included herein are in the Indonesian language.

**PT AIRASIA INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
(lanjutan)  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2022  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT AIRASIA INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME  
(continued)  
For the Year Ended  
December 31, 2022  
(Expressed in Rupiah, unless otherwise stated)**

	2022	Catatan/ Notes	2021 (Disajikan kembali, Catatan 2)/ (As restated, Note 2)	
<b>PENDAPATAN USAHA</b>	<b>3.780.525.920.680</b>	<b>2,25,31</b>	<b>626.001.737.959</b>	<b>OPERATING REVENUES</b>
<b>BEBAN (PENGHASILAN) USAHA</b>				<b>OPERATING EXPENSES (INCOME)</b>
Bahan bakar	1.873.448.465.935	23,26	332.877.489.966	Fuel
Perbaikan dan pemeliharaan	674.638.630.949	2,32	294.077.807.676	Repairs and maintenance
Penyusutan	636.727.564.853	3,10,11,31	1.010.464.817.072	Depreciation
Pelayanan pesawat dan penerbangan	398.372.575.262		70.059.598.511	Aircraft and flight services
Gaji dan tunjangan	351.324.055.762		280.055.494.692	Salaries and allowances
Pemasaran	182.706.476.028		25.912.359.308	Marketing
Beban sewa pesawat	143.383.682.545	2,11,32	99.356.885.395	Aircraft lease expense
Asuransi	42.534.823.402		60.115.423.456	Insurance
Beban usaha lain	1.113.708.296.915	2,27	227.125.937.064	Other operating expenses
Pendapatan usaha lain	(320.655.681.857)	2,27	(97.695.324.035)	Other operating income
<b>BEBAN USAHA, NETO</b>	<b>5.096.188.889.794</b>	<b>31</b>	<b>2.302.350.489.105</b>	<b>OPERATING EXPENSES, NET</b>
<b>RUGI USAHA</b>	<b>(1.315.662.969.114)</b>	<b>2</b>	<b>(1.676.348.751.146)</b>	<b>LOSS FROM OPERATIONS</b>
Pendapatan keuangan	998.754.906		146.493.936	Finance income
Pajak final atas pendapatan keuangan	(199.750.981)		(29.298.787)	Final tax on finance income
Beban keuangan	(328.559.903.302)	2,28	(262.607.204.936)	Finance costs
<b>RUGI SEBELUM MANFAAT (BEBAN) PAJAK PENGHASILAN</b>	<b>(1.643.423.868.491)</b>	<b>24</b>	<b>(1.938.838.760.933)</b>	<b>LOSS BEFORE INCOME TAX BENEFIT (EXPENSE)</b>
Beban pajak penghasilan	(3.513.082.147)	2,24	(406.555.440.237)	Income tax expense
<b>RUGI TAHUN BERJALAN</b>	<b>(1.646.936.950.638)</b>		<b>(2.345.394.201.170)</b>	<b>LOSS FOR THE YEAR</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>				<b>OTHER COMPREHENSIVE INCOME</b>
<b>Pos-pos yang tidak akan direklasifikasi ke laba rugi</b>				<b>Items that will not be reclassified to profit or loss</b>
Laba pengukuran kembali atas liabilitas imbalan kerja karyawan	25.186.867.569	18	11.154.688.470	Re-measurement profit of employee benefits liability
Pengaruh pajak penghasilan	84.176.994		181.466.831	Income tax effect
	<b>25.271.044.563</b>		<b>11.336.155.301</b>	
<b>Pos-pos yang akan direklasifikasi ke laba rugi</b>				<b>Items that will be reclassified to profit or loss</b>
Perubahan atas nilai wajar lindung nilai arus kas	-		45.585.616.225	Changes in fair value of cash flow hedge
Pengaruh pajak penghasilan	-		(10.028.835.570)	Income tax effect
	-		<b>35.556.780.655</b>	
<b>LABA KOMPREHENSIF LAIN TAHUN BERJALAN, SETELAH PAJAK</b>	<b>25.271.044.563</b>		<b>46.892.935.956</b>	<b>OTHER COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX</b>
<b>TOTAL RUGI KOMPREHENSIF TAHUN BERJALAN</b>	<b>(1.621.665.906.075)</b>		<b>(2.298.501.265.214)</b>	<b>TOTAL COMPREHENSIVE LOSS FOR THE YEAR</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

## Lampiran 4 Laporan Posisi Keuangan PT. Garuda Indonesia (Persero) Tbk

PT. GARUDA INDONESIA (PERSERO) Tbk DAN ENTITAS ANAK  
LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
31 DESEMBER 2017 DAN 2016

PT. GARUDA INDONESIA (PERSERO) Tbk AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2017 AND 2016

	Catatan/ Notes	31 Desember 2017/ December 31, 2017	31 Desember 2016/ December 31, 2016	
		USD	USD	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan setara kas	5,45	306.918.945	578.702.739	Cash and cash equivalents
Piutang usaha				Trade accounts receivables
Pihak berelasi	6,45	7.738.669	3.716.431	Related parties
Pihak ketiga - setelah dikurangi cadangan kerugian penurunan nilai sebesar USD 7.826.683 pada 31 Desember 2017 dan USD 7.279.906 pada 31 Desember 2016		221.511.419	187.579.134	Third parties - net of allowance for impairment loss of USD 7,826,683 at December 31, 2017 and USD 7,279,906 at December 31, 2016
Piutang lain-lain	7	42.993.404	21.172.730	Other receivables
Persediaan - bersih	8	131.155.717	108.954.457	Inventories - net
Uang muka dan biaya dibayar dimuka	9	249.279.058	220.275.067	Advances and prepaid expenses
Pajak dibayar dimuka	10	27.144.415	44.732.744	Prepaid taxes
Jumlah Aset Lancar		<u>986.741.627</u>	<u>1.165.133.302</u>	Total Current Assets
<b>ASET TIDAK LANCAR</b>				<b>NON CURRENT ASSETS</b>
Dana perawatan pesawat dan uang jaminan	11,48,49	1.506.626.547	1.241.870.703	Maintenance reserve fund and security deposits
Uang muka pembelian pesawat	12	172.590.300	169.738.910	Advances for purchase of aircraft
Investasi pada entitas asosiasi	13	511.344	427.479	Investment in associates
Aset pajak tangguhan	10	69.511.409	108.493.964	Deferred tax assets
Aset tetap - setelah dikurangi akumulasi penyusutan sebesar USD 680.664.849 pada 31 Desember 2017 dan USD 625.778.389 pada 31 Desember 2016	14	900.657.607	926.666.977	Property and equipment - net of accumulated depreciation of USD 680,664,849 at December 31, 2017 and USD 625,778,389 at December 31, 2016
Properti investasi	15	67.433.865	57.772.474	Investment properties
Aset takberwujud - bersih	16	3.424.645	4.992.892	Intangible assets - net
Beban tangguhan - bersih		1.210.992	1.307.310	Deferred charges - net
Aset lain-lain - bersih	17,45	54.583.757	61.165.379	Other assets - net
Jumlah Aset Tidak Lancar		<u>2.776.550.466</u>	<u>2.572.436.088</u>	Total Non Current Assets
<b>JUMLAH ASET</b>		<u><b>3.763.292.093</b></u>	<u><b>3.737.569.390</b></u>	<b>TOTAL ASSETS</b>

Lihat catatan laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

PT. GARUDA INDONESIA (PERSERO) Tbk DAN ENTITAS ANAK  
LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
31 DESEMBER 2017 DAN 2016 - Lanjutan

PT. GARUDA INDONESIA (PERSERO) Tbk AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2017 AND 2016 - Continued

	Catatan/ Notes	31 Desember 2017/ December 31, 2017	31 Desember 2016/ December 31, 2016	
		USD	USD	
<b>LIABILITAS DAN EKUITAS</b>				<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS JANGKA PENDEK</b>				<b>CURRENT LIABILITIES</b>
Utang bank	18,45	868.378.784	698.011.118	Loan from banks
Utang usaha				Trade accounts payable
Pihak-pihak berelasi	19,45	95.136.627	91.412.955	Related parties
Pihak ketiga		128.886.122	129.019.003	Third parties
Utang lain-lain	20	43.412.813	35.583.709	Other payables
Utang pajak	10	49.698.754	39.458.951	Taxes payable
Beban akrual	21	202.761.501	197.983.396	Accrued expenses
Pendapatan diterima dimuka	22	253.439.521	229.846.173	Unearned revenues
Uang muka diterima		36.963.563	30.932.877	Advances received
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun:				Current maturities of long term liabilities
Pinjaman jangka panjang	23,45	64.001.397	61.696.994	Long-term loans
Liabilitas sewa pembiayaan	24	13.801.586	22.311.219	Lease liabilities
Liabilitas estimasi biaya pengembalian dan pemeliharaan pesawat	25	18.045.272	27.319.726	Estimated liability for aircraft return and maintenance cost
Utang obligasi	26	147.320.207	-	Bonds payable
Jumlah Liabilitas Jangka Pendek		1.921.846.147	1.563.576.121	Total Current Liabilities
<b>LIABILITAS JANGKA PANJANG</b>				<b>NON CURRENT LIABILITIES</b>
Liabilitas jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam satu tahun:				Non current maturities of long-term liabilities:
Pinjaman jangka panjang	23,45	60.355.645	132.418.213	Long-term loans
Liabilitas sewa pembiayaan	24	66.893.867	138.588.227	Lease liabilities
Liabilitas estimasi biaya pengembalian dan pemeliharaan pesawat	25	101.346.802	86.550.585	Estimated liability for aircraft return and maintenance cost
Utang obligasi	26	494.707.567	641.041.165	Bonds payable
Liabilitas pajak tangguhan	10	1.685.345	2.055.561	Deferred tax liabilities
Liabilitas imbalan kerja	28	133.234.790	116.009.808	Employment benefits obligation
Liabilitas tidak lancar lainnya	27	45.752.730	47.432.491	Other non current liabilities
Jumlah Liabilitas Jangka Panjang		903.976.746	1.164.096.050	Total Non Current Liabilities
<b>EKUITAS</b>				<b>EQUITY</b>
Modal saham - nilai nominal Rp 459 per saham untuk saham Seri A Dwiwarna dan saham Seri B				Capital stock - Rp 459 par value per share for Series A Dwiwarna share and Series B shares
Modal dasar - 1 saham Seri A Dwiwarna dan 29.999.999.999 saham Seri B				Authorized - 1 of Series A Dwiwarna share and 29,999,999,999 Series B shares
Modal ditempatkan dan disetor - 1 saham Seri A Dwiwarna dan 25.886.576.253 saham Seri B pada 31 Desember 2017 dan 25.868.926.632 saham Seri B pada 31 Desember 2016	29	1.310.326.950	1.309.433.569	Issued and paid-up capital - 1 Series A Dwiwarna shares and 25,886,576,253 Series B shares at December 31, 2017 and 25,868,926,632 Series B shares at December 31, 2016
Tambahan modal disetor	30	23.526.520	(33.948.489)	Additional paid-in capital
Opsi saham	32	-	2.770.970	Stock option
Saldo laba				Retained earnings
Defisit sebesar USD 1.385.459.977 pada tanggal 1 Januari 2012 telah dieliminasi dalam rangka kuasi-reorganisasi (Catatan 53)				Deficit amounting USD 1,385,459,977 as of January 1, 2012 was eliminated in connection with quasi reorganization (Note 53)
- Dicadangkan	33	6.081.861	6.081.861	- Appropriated
- Belum dicadangkan		(449.484.287)	(221.069.730)	- Unappropriated
Penghasilan komprehensif lain	14,31	4.330.661	(70.462.233)	Other comprehensive income
Ekuitas yang dapat diatribusikan kepada pemilik kepentingan non pengendali	34	894.781.705	992.805.948	Equity attributable to owners of the company
		42.687.495	17.091.271	Non controlling interest
Jumlah Ekuitas		937.469.200	1.009.897.219	Total Equity
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<b>3.763.292.093</b>	<b>3.737.569.390</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

Lihat catatan laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

PT. GARUDA INDONESIA (PERSERO) Tbk DAN ENTITAS ANAK  
LAPORAN LABA RUGI DAN  
PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN  
UNTUK TAHUN-TAHUN YANG BERAKHIR 31 DESEMBER 2017 DAN 2016

PT. GARUDA INDONESIA (PERSERO) Tbk AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

	2017	Catatan/ Notes	2016	
	USD		USD	
<b>PENDAPATAN USAHA</b>				<b>OPERATING REVENUES</b>
Penerbangan berjadwal	3.401.980.804	35	3.279.806.762	Scheduled airline services
Penerbangan tidak berjadwal	301.498.970	35	192.145.848	Non-scheduled airline services
Lainnya	473.846.007	35	391.968.955	Others
Jumlah Pendapatan Usaha	4.177.325.781		3.863.921.565	Total Operating Revenues
<b>BEBAN USAHA</b>				<b>OPERATING EXPENSES</b>
Operasional penerbangan	2.478.025.975	36	2.187.316.263	Flight operations
Pemeliharaan dan perbaikan	429.361.211	37	393.308.458	Maintenance and overhaul
Bandara	382.651.073	38	334.047.207	User charges and station
Tiket, penjualan dan promosi	323.723.174	39	310.187.732	Ticketing, sales and promotion
Pelayanan penumpang	298.973.443	40	286.289.766	Passenger services
Administrasi dan umum	265.808.770	41	226.797.925	General and administrative
Operasional hotel	26.125.254		28.180.038	Hotel operation
Operasional transportasi	21.028.192		17.848.699	Transportation operations
Operasional jaringan	12.076.240		11.951.555	Network operation
Jumlah Beban Usaha	4.237.773.332		3.795.927.643	Total Operating Expenses
<b>BEBAN (PENDAPATAN) USAHA LAINNYA</b>				<b>OTHER OPERATING (INCOME) CHARGES</b>
Beban pengampunan pajak	50.307.992		-	Tax amnesty expenses
Kerugian (keuntungan) selisih kurs	(14.777.069)		19.170.712	Loss (gain) on foreign exchange
Lain-lain	(19.797.296)	42	(50.280.729)	Others
Bersih	15.733.627		(31.110.017)	Net
<b>LABA (RUGI) USAHA</b>	(76.181.178)		99.103.939	<b>PROFIT (LOSS) FROM OPERATIONS</b>
Bagian laba (rugi) bersih asosiasi	192.617		(215.172)	Equity in net gain (loss) of associates
Pendapatan keuangan	6.196.164		7.180.597	Finance income
Beban keuangan	(88.388.240)	43	(88.278.664)	Finance cost
<b>LABA (RUGI) SEBELUM PAJAK</b>	(158.180.637)		17.790.700	<b>PROFIT (LOSS) BEFORE TAX</b>
Pajak kini	(18.883.554)	10	(18.126.148)	Current tax
Pajak tangguhan	(36.325.487)	10	9.700.306	Deferred tax
<b>BEBAN PAJAK</b>	(55.209.041)		(8.425.842)	<b>TAX EXPENSES</b>
<b>LABA (RUGI) BERSIH TAHUN BERJALAN</b>	(213.389.678)		9.364.858	<b>NET PROFIT (LOSS) FOR THE CURRENT YEAR</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>				<b>OTHER COMPREHENSIVE INCOME</b>
<b>POS-POS YANG TIDAK DIREKLASIFIKASIKAN KE LABA RUGI</b>				<b>ITEMS THAT WILL NOT BE RECLASSIFIED SUBSEQUENTLY TO PROFIT OR LOSS</b>
Peningkatan revaluasi aset tetap - bersih	50.984.648		48.017.873	Gain on revaluation of property and equipment - net
Pengukuran kembali kewajiban imbalan pasti	(16.816.713)		(14.236.271)	Remeasurement of defined benefit obligation
Pajak penghasilan terkait item yang tidak direklasifikasi	(1.942.785)		(6.678.568)	Income tax relating to items that will not be reclassified
Subjumlah	32.225.150		27.103.034	Subtotal
<b>POS-POS YANG MUNGKIN DIREKLASIFIKASIKAN KE LABA RUGI</b>				<b>ITEMS THAT MAY BE RECLASSIFIED SUBSEQUENTLY TO PROFIT OR LOSS</b>
Keuntungan belum direalisasi atas transaksi lindung nilai	28.245.899		13.154.916	Unrealized gain on hedge transaction
Selisih kurs karena penjabaran laporan keuangan	(2.450.101)		9.551.226	Exchange differences on translating foreign operations
Subjumlah	25.795.798		22.706.142	Subtotal
Jumlah penghasilan komprehensif lain	58.020.948		49.809.176	Total other comprehensive income
<b>JUMLAH LABA (RUGI) KOMPREHENSIF PADA TAHUN BERJALAN</b>	(155.368.730)		59.174.034	<b>TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE CURRENT YEAR</b>
<b>LABA (RUGI) YANG DAPAT DIATRIBUSIKAN KEPADA:</b>				<b>PROFIT (LOSS) ATTRIBUTABLE TO:</b>
Pemilik entitas induk	(216.582.416)		8.069.365	Owners of the Company
Kepentingan non pengendali	3.192.738	34	1.295.493	Non controlling interest
<b>LABA (RUGI) BERSIH TAHUN BERJALAN</b>	(213.389.678)		9.364.858	<b>NET PROFIT (LOSS) FOR THE YEAR</b>
<b>JUMLAH LABA (RUGI) KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:</b>				<b>TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:</b>
Pemilik entitas induk	(153.621.663)		59.285.192	Owners of the Company
Kepentingan non pengendali	(1.747.067)	34	(111.158)	Non controlling interest
<b>JUMLAH LABA (RUGI) KOMPREHENSIF TAHUN BERJALAN</b>	(155.368.730)		59.174.034	<b>TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR</b>
<b>LABA (RUGI) PER SAHAM DASAR - diatribusikan kepada pemilik entitas induk</b>	(0,00837)	44	0,00031	<b>EARNINGS (LOSS) PER SHARE - BASIC attributable to owner of the parent company</b>

Lihat catatan laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

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## Ikhtisar Data Keuangan Penting Significant Financial Highlights

### IKHTISAR KEUANGAN DAN RASIO KEUANGAN

### FINANCIAL HIGHLIGHTS AND FINANCIAL RATIOS

<b>Tabel Ikhtisar Operasional</b> Table of Operational Highlights					
(dalam USD penuh) (in full USD)					
Uraian Description	2022	2021	2020	2019	2018
<b>LAPORAN POSISI KEUANGAN KONSOLIDASIAN</b> CONSOLIDATED STATEMENTS OF FINANCIAL POSITION					
<b>ASET</b> ASSETS					
<b>ASET LANCAR</b> CURRENT ASSETS					
Kas dan setara kas Cash and cash equivalents	521.682.689	54.442.439	200.979.909	299.348.853	253.074.999
Kas dibatasi penggunaannya Restricted cash	16.400.351	5.938.273	512.150	5.651.945	569.923
<b>Piutang usaha</b> Trade receivables					
Pihak berelasi Related parties	16.591.272	9.996.478	10.323.841	13.884.667	63.702.313
Pihak ketiga Third parties	86.289.993	84.742.853	100.583.150	235.971.750	222.795.921
Aset kontrak Contract assets	11.429.851	1.799.100	10.383.010	98.633.447	123.119.089
Piutang lain-lain Other receivables	11.698.529	7.347.430	5.992.422	37.666.598	16.694.815
Persediaan Inventories	67.986.260	73.033.991	105.199.006	167.744.331	148.889.021
Uang muka dan beban dibayar dimuka Advances and prepaid expenses	49.256.522	45.163.998	64.688.636	249.803.162	226.885.187
<b>Pajak dibayar di muka</b> Prepaid taxes					
Pajak penghasilan badan Corporate income taxes	11.187.372	11.561.857	13.894.653	11.761.518	15.300.558
Pajak lain-lain Other taxes	8.630.986	11.698.610	14.287.713	13.426.262	8.913.300
Aset tidak lancar yang dimiliki untuk dijual Non-current asset classified held for sale	-	-	9.702.686	-	-
<b>Total aset lancar</b> <b>Total current assets</b>	<b>801.153.825</b>	<b>305.725.029</b>	<b>536.547.176</b>	<b>1.133.892.533</b>	<b>1.079.945.126</b>
<b>ASET TIDAK LANCAR</b> NON-CURRENT ASSETS					
Uang muka dan uang jaminan Advance and security deposits	223.894.513	164.856.914	314.359.197	1.731.560.436	1.666.138.746
Uang muka pembelian pesawat Advances for purchase of aircraft	137.640.940	153.616.395	185.640.719	183.026.120	172.007.581
Investasi pada entitas asosiasi Investment in associates	5.390.400	2.599.119	20.006.880	23.945.705	673.004
Properti investasi Investment properties	79.431.585	83.083.551	83.894.322	83.957.127	81.155.552



Tabel Ikhtisar Operasional  
Table of Operational Highlights

(dalam USD penuh) (in full USD)

Uraian Description	2022	2021	2020	2019	2018
Aset pajak tangguhan Deferred tax assets	372.316.463	571.753.237	211.828.238	85.066.368	125.685.183
Aset tetap – Bersih Fixed assets - Net	4.565.021.490	5.854.523.982	9.392.106.273	1.143.600.991	936.864.500
Aset tak berwujud Intangible assets	4.758	35.943	253.178	738.387	1.476.348
Beban tangguhan Deferred charges	7.773	23.480	42.977	598.608	1.130.829
Aset tidak lancar lain-lain Other non-current assets	50.149.232	56.527.710	45.301.447	69.289.499	90.397.934
<b>Total aset tidak lancar Total non-current assets</b>	<b>5.433.857.154</b>	<b>6.887.020.331</b>	<b>10.253.433.231</b>	<b>3.321.783.241</b>	<b>3.075.529.677</b>
<b>TOTAL ASET TOTAL ASSETS</b>	<b>6.235.010.979</b>	<b>7.192.745.360</b>	<b>10.789.980.407</b>	<b>4.455.675.774</b>	<b>4.155.474.803</b>
<b>LIABILITAS DAN EKUITAS LIABILITIES AND EQUITY</b>					
<b>LIABILITAS JANGKA PENDEK CURRENT LIABILITIES</b>					
Pinjaman jangka pendek Short-term loans	16.490.706	699.191.633	805.272.996	984.853.063	1.047.132.765
<b>Utang usaha Trade payables</b>					
Pihak berelasi Related parties	269.507.661	287.662.388	121.073.351	428.233.049	257.546.118
Pihak ketiga Third parties	231.099.576	341.916.442	299.900.564	306.362.661	245.066.897
Liabilitas anjak piutang Factoring liabilities	-	-	94.019.723	54.570.560	109.780.236
Utang lain-lain Other payables	53.023.319	40.363.360	38.678.877	45.890.412	122.671.648
<b>Utang pajak Taxes payables</b>					
Pajak penghasilan badan Corporate income taxes	633.768	1.343.867	680.082	1.500.235	470.555
Pajak lain-lain Other taxes	193.422.369	232.294.335	211.857.149	136.085.178	54.785.573
Akrual Accruals	240.024.695	739.304.926	378.376.163	326.205.722	294.490.757
Pendapatan diterima di muka Unearned revenues	232.439.248	166.425.468	168.091.594	200.141.599	259.933.261
Uang muka diterima Advances received	36.320.205	50.967.321	57.922.908	106.982.911	76.081.320
Liabilitas terkait aset tidak lancar yang dimiliki untuk dijual Liabilities related to non-current asset classified held for sale	-	-	2.028.374	-	-
<b>Liabilitas lowercase panjang yang lowercase tempo dalam satu tahun: Current lowercase:</b>					
Pinjaman lowercase panjang Long-term lowercase	20.305.381	55.720.909	51.068.979	141.779.239	25.536.141
Liabilitas imbalan kerja Liabilities for employee benefits	8.144.593	16.237.370	17.854.160	14.858.629	10.450.074
Liabilitas sewa Lease liabilities	170.058.419	1.842.202.619	1.505.258.580	52.533.237	66.681.711

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**Tabel Ikhtisar Operasional**  
Table of Operational Highlights

(dalam USD penuh) (in full USD)

Uraian Description	2022	2021	2020	2019	2018
Liabilitas estimasi biaya pengembalian dan pemeliharaan pesawat Estimated liability for aircraft return and maintenance costs	209.559.732	667.012.510	25.117.040	70.990.245	56.067.107
Utang obligasi Bonds payable	-	495.188.854	492.074.369	498.996.741	496.845.180
Pinjaman efek beragun aset Asset-backed securitisation loan	-	65.549.397	25.522.846	25.897.408	24.876.000
Obligasi wajib konversi Mandatory convertible bond	-	69.931.786	-	-	-
<b>Total Liabilitas jangka pendek</b> Total current Liabilities	<b>1.681.029.672</b>	<b>5.771.313.185</b>	<b>4.294.797.755</b>	<b>3.395.880.889</b>	<b>3.148.415.343</b>
<b>LIABILITAS JANGKA PANJANG</b> NON-CURRENT LIABILITIES					
<b>Liabilitas jangka panjang - setelah dikurangi bagian yang Jatuh tempo dalam satu tahun:</b> Long-term liabilities - net of current maturities:					
<b>Utang Usaha Jangka Panjang</b> Long-term Trade Payables					
Pihak berelasi Related parties	134.575.101	580.361.465	582.500.342	-	-
Pihak ketiga Third parties	42.373.545	-	-	-	-
Utang obligasi Bonds payable	701.431.591	-	-	-	-
Pinjaman Jangka panjang Long-term Loans	655.540.935	720.187.820	248.159.518	1.597.426	77.536.546
Liabilitas Imbalan kerja Liabilities for employee benefits	92.093.932	94.140.107	100.087.608	107.396.582	110.056.816
Liabilitas sewa Lease liabilities	2.406.975.640	3.768.230.816	4.493.564.698	35.340	168.387
Liabilitas estimasi biaya pengembalian dan pemeliharaan pesawat Estimated liability for aircraft return and maintenance cost	2.005.968.253	2.348.193.989	2.955.512.646	241.281.636	124.895.098
Pinjaman efek beragun aset Asset-backed securitisation loan	32.230.672	-	51.045.692	77.692.229	99.504.000
Liabilitas pajak tangguhan Deferred tax liabilities	617.036	779.089	804.629	939.520	788.664
Liabilitas tidak lancar lainnya Other non-current liabilities	17.273.752	19.598.604	6.531.766	48.273.883	41.322.735
<b>Total liabilitas jangka panjang</b> Total non-current liabilities	<b>6.089.080.457</b>	<b>7.531.491.890</b>	<b>8.438.206.899</b>	<b>477.216.616</b>	<b>454.272.246</b>
<b>TOTAL LIABILITAS</b> TOTAL LIABILITIES	<b>7.770.110.129</b>	<b>13.302.805.075</b>	<b>12.733.004.654</b>	<b>3.873.097.505</b>	<b>3.602.687.589</b>


**Tabel Ikhtisar Operasional**  
**Table of Operational Highlights**

(dalam USD penuh) (in full USD)

Uraian Description	2022	2021	2020	2019	2018
<b>EKUITAS</b> EQUITY					
Modal saham - nilai nominal Rp459 per saham untuk saham Seri A Dwiwarna dan saham Seri B dan nilai nominal Rp 196 per saham untuk saham Seri C Modal dasar - 1 saham Seri A Dwiwarna, 25.886.576.253 saham Seri B dan 181.866.405.621 saham Seri C Share capital - Rp459 par per share for Series A Dwiwarna share and Series B shares and Rp196 par value per share for Series C shares Authorised - 1 of Series A Dwiwarna share and 25,886,576,253 Series B shares and 181,866,405,621 Series C shares					
Modal ditempatkan dan disetor - 1 saham Seri A Dwiwarna dan 25.886.576.253 saham Seri B dan 65.594.207.583 saham Seri C Issued and paid-up capital - 1 Series A Dwiwarna share, 25,886,576,253 Series B shares and 65,594,207,583 Series C shares	2.131.354.134	1.310.326.950	1.310.326.950	1.310.326.950	1.310.326.950
Tambahan modal disetor Additional paid-in capital	30.279.214	13.753.694	13.753.694	13.753.694	23.526.520
<b>Akumulasi rugi sebesar USD 1.385.459.977 pada tanggal 1 Januari 2012 telah dieliminasi dalam rangka kuasi-reorganisasi</b> Accumulated loss totalling USD1,385,459,977 as at January 1, 2012 was eliminated in connection with quasi-reorganization					
Dicadangkan Appropriated	6.081.861	6.081.861	6.081.861	6.081.861	6.081.861
Belum dicadangkan Unappropriated	(3.678.709.527)	(7.418.846.826)	(3.263.966.450)	(799.660.846)	(759.180.735)
Penghasilan komprehensif lain Other comprehensive income	12.973.418	16.342.049	14.118.586	40.255.513	(60.455.573)
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk Equity attributable to owners of the parent	(1.498.020.900)	(6.072.342.272)	(1.919.685.359)	570.757.172	520.299.023
Kepentingan non-pengendali Non-controlling interest	(37.078.250)	(37.717.443)	(23.338.888)	11.821.097	32.488.191
<b>Total Ekuitas</b> Total Equity	<b>(1.535.099.150)</b>	<b>(6.110.059.715)</b>	<b>(1.943.024.247)</b>	<b>582.578.269</b>	<b>552.787.214</b>
<b>Total Liabilitas dan Ekuitas</b> Total Liabilities and Equity	<b>6.235.010.979</b>	<b>7.192.745.360</b>	<b>10.789.980.407</b>	<b>4.455.675.774</b>	<b>4.155.474.803</b>

Growing with Resilience, Ready to Fly Higher

**Tabel Ikhtisar Operasional**  
Table of Operational Highlights

(dalam USD penuh) (in full USD)

Uraian Description	2022	2021	2020	2019	2018
<b>LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN</b>					
<b>CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME</b>					
<b>Pendapatan Usaha</b>					
Operating Revenues					
Penerbangan berjadwal Scheduled airline services	1.689.971.738	1.041.146.408	1.200.671.828	3.773.399.072	3.529.322.999
Penerbangan tidak berjadwal Non-scheduled airline services	174.812.244	88.053.843	77.242.260	249.906.152	266.866.623
Lainnya Others	235.295.576	207.478.219	214.417.011	549.332.859	534.251.439
<b>Total</b>	<b>2.100.079.558</b>	<b>1.336.678.470</b>	<b>1.492.331.099</b>	<b>4.572.638.083</b>	<b>4.330.441.061</b>
<b>Beban Usaha</b>					
Operating Expenses					
Beban operasional penerbangan Flight operations expenses	(1.490.352.099)	(1.484.323.240)	1.653.741.214	2.549.469.922	2.737.601.890
Beban pemeliharaan dan perbaikan Maintenance and repairs expenses	(407.371.304)	(559.241.814)	800.558.373	585.900.437	566.803.802
Beban administrasi dan umum General and administrative expenses	(236.781.145)	(192.180.422)	350.253.350	249.984.716	224.181.523
Beban bandara User charges and station expenses	(145.754.891)	(153.719.394)	184.974.225	385.298.616	404.718.544
Beban tiket, penjualan dan promosi Ticketing, sales, and promotion expenses	(107.931.719)	(94.878.738)	129.234.980	342.771.452	296.889.881
Beban pelayanan penumpang Passenger services expenses	(96.645.016)	(81.741.861)	133.279.727	271.817.792	291.948.721
Beban operasional hotel Hotel operation expenses	(19.832.325)	(22.215.692)	23.416.387	31.980.015	31.474.431
Beban operasional transportasi Transportation operations expenses	(10.699.453)	(13.494.498)	20.205.283	29.440.247	28.001.571
Beban operasional jaringan Network operation expenses	(4.059.433)	(7.226.631)	8.163.104	10.382.106	12.162.238
<b>Total</b>	<b>(2.519.427.385)</b>	<b>(2.609.022.290)</b>	<b>3.303.826.643</b>	<b>4.457.045.303</b>	<b>4.593.782.601</b>
<b>Pendapatan (Beban) Usaha Lainnya</b>					
Other Operating Income (Expenses)					
Keuntungan/(kerugian) selisih kurs – bersih Gain/(loss) on foreign exchange – net	124.022.650	22.118.829	(35.247.323)	(32.601.114)	28.361.734
Pendapatan/(beban) lain-lain – bersih Other income/(expenses) – net	399.555.231	(367.863.193)	(91.799.035)	(19.603.390)	64.235.991
Penurunan nilai aset non keuangan Impairment of non-financial assets	-	(1.456.153.521)	(264.517.723)	-	-
Penghentian dini kontrak sewa Early lease contract termination	-	(887.922.715)	-	-	-
Keuntungan dari restrukturisasi pembayaran Gain payment term restructuring	1.383.893.094	-	-	-	-



Tabel Ikhtisar Operasional  
Table of Operational Highlights

(dalam USD penuh) (in full USD)

Uraian Description	2022	2021	2020	2019	2018
Pendapatan dari restrukturisasi utang Income from debt restructuring	2.854.798.632	-	-	-	-
Bagian atas hasil bersih entitas asosiasi Share of results of associates	2.754.209	(16.599.396)	(3.888.337)	(21.484)	201.241
Pendapatan keuangan Finance income	2.138.080	17.954.502	168.034.422	45.257.323	40.011.858
Beban keuangan Finance cost	(412.654.065)	(571.741.475)	(553.669.995)	139.990.076	127.503.999
<b>Laba/(rugi) sebelum pajak Profit/(loss) before tax</b>	<b>3.935.160.004</b>	<b>(4.532.553.816)</b>	<b>(2.592.583.535)</b>	<b>1.235.153</b>	<b>(286.393.449)</b>
<b>(Beban)/manfaat pajak Tax (expenses)/benefits</b>	<b>(198.489.700)</b>	<b>358.549.048</b>	<b>115.950.186</b>	<b>(45.802.668)</b>	<b>57.503.925</b>
<b>Laba/(rugi) tahun berjalan Profit/(loss) for the year</b>	<b>3.736.670.304</b>	<b>(4.174.004.768)</b>	<b>(2.476.633.349)</b>	<b>(44.567.515)</b>	<b>(228.889.524)</b>
<b>Penghasilan Komprehensif Lain Other Comprehensive Income</b>					
<b>Pos-pos yang tidak akan direklasifikasi ke laba rugi: Item that will not be reclassified to profit or loss:</b>					
(Defisit)/surplus revaluasi aset tetap Revaluation (deficit)/surplus on fixed assets	(1.249.198)	11.043.960	(36.726.782)	26.489.594	71.219.126
Pengukuran kembali liabilitas imbalan pascakerja Remeasurement of post employment benefits liabilities	5.703.017	4.079.401	(3.256.098)	(10.390.757)	12.388.580
Perubahan nilai wajar investasi ekuitas pada nilai wajar melalui penghasilan komprehensif lain Changes in the fair value of equity investments at fair value through other comprehensive income	-	-	316.684	-	-
Beban pajak tangguhan terkait Related deferred tax expenses	(1.227.329)	(4.037.374)	11.015.897	631.188	(15.809.875)
<b>Pos-pos yang akan direklasifikasi ke laba rugi: Items that will be reclassified to profit or loss:</b>					
Perubahan atas nilai wajar lindung nilai arus kas Changes in fair value of cash flow hedge	-	-	(1.168.525)	60.083.572	(89.577.811)
Selisih kurs karena penjabaran laporan keuangan Exchange differences due to financial statements translation	(2.488.933)	381.213	103.235	8.307.132	(9.211.952)
<b>Total keuntungan/(kerugian) komprehensif lain Total other comprehensive income/(loss)</b>	<b>737.557</b>	<b>11.467.200</b>	<b>(29.715.589)</b>	<b>85.120.729</b>	<b>(30.991.932)</b>
<b>Total keuntungan/(kerugian) komprehensif tahun berjalan Total comprehensive income/(loss) for the year</b>	<b>3.737.407.861</b>	<b>(4.162.537.568)</b>	<b>(2.506.348.938)</b>	<b>(40.553.214)</b>	<b>(259.881.456)</b>



Growing with Resilience, Ready to Fly Higher

**Tabel Ikhtisar Operasional**  
Table of Operational Highlights

(dalam USD penuh) (in full USD)

Uraian Description	2022	2021	2020	2019	2018
<b>Labanya/(rugi) yang dapat diatribusikan kepada:</b> Profit/(loss) attributable to:					
Pemilik entitas induk Owners of the parent	3.737.905.012	(4.159.342.510)	(2.443.042.762)	(38.936.612)	(231.156.005)
Kepentingan non-pengendali Non-controlling interest	(1.234.708)	(14.662.258)	(33.590.587)	(5.630.903)	2.266.481
<b>Total</b>	<b>3.736.670.304</b>	<b>(4.174.004.768)</b>	<b>(2.476.633.349)</b>	<b>(44.567.515)</b>	<b>(228.889.524)</b>
<b>Total keuntungan/(kerugian) komprehensif yang dapat diatribusikan kepada:</b> Total comprehensive income/(loss) attributable to:					
Pemilik entitas induk Owners of the parent	3.736.768.668	(4.148.159.013)	(2.472.917.795)	46.721.666	(263.125.965)
Kepentingan non-pengendali Non-controlling interest	639.193	(14.378.555)	(33.431.143)	(6.168.452)	3.244.509
<b>Total</b>	<b>3.737.407.861</b>	<b>(4.162.537.568)</b>	<b>(2.506.348.938)</b>	<b>40.553.214</b>	<b>(259.881.456)</b>
<b>Rugi per saham dasar/dilusi</b> Basic/diluted loss per share	<b>0,14145</b>	<b>(0,16068)</b>	<b>(0,09437)</b>	<b>(0,00150)</b>	<b>(0,0089)</b>
<b>LAPORAN ARUS KAS KONSOLIDASIAN</b> CONSOLIDATED STATEMENTS OF CASH FLOWS					
<b>ARUS KAS DARI AKTIVITAS OPERASI</b> CASH FLOWS FROM OPERATING ACTIVITIES					
Penerimaan kas dari pelanggan Cash receipts from customers	2.166.344.054	1.419.175.102	1.706.188.443	4.598.841.042	4.327.388.678
Pengeluaran kas kepada pemasok Cash paid to suppliers	(1.541.421.065)	(941.053.320)	(1.035.089.742)	(3.370.278.815)	(3.684.239.607)
Pengeluaran kas kepada karyawan Cash paid to employees	(347.315.543)	(333.973.816)	(467.016.826)	(592.788.033)	(492.870.541)
Kas dihasilkan dari operasi Cash generated from operations	277.607.446	144.147.966	204.081.875	635.774.194	150.278.530
Pembayaran beban keuangan Financial costs paid	(17.502.342)	(61.454.555)	(119.643.584)	(127.460.655)	(102.680.915)
Penerimaan bunga Interest received	2.138.080	994.363	24.168.914	7.473.931	3.695.161
Pengembalian pajak Tax refund	3.415.852	6.202.117	4.072.037	-	-
Pembayaran pajak penghasilan Income taxes paid	(4.307.701)	(7.485.869)	(2.305.080)	(2.686.184)	(22.949.795)
<b>Arus kas bersih yang diperoleh dari aktivitas operasi</b> Net cash flows provided from operating activities	<b>261.351.335</b>	<b>82.404.022</b>	<b>110.374.162</b>	<b>513.101.286</b>	<b>28.342.981</b>
<b>ARUS KAS DARI AKTIVITAS INVESTASI</b> CASH FLOWS FROM INVESTING ACTIVITIES					
Pengeluaran untuk dana cadangan pemeliharaan pesawat Payments for aircraft maintenance reserve fund	(177.480.265)	(227.692.728)	(34.819.523)	(328.683.597)	(362.910.700)
Penerimaan uang jaminan Receipts of security deposit	3.406.104	2.501.535	8.225.110	23.865.798	12.847.621
Pembayaran uang jaminan Payments for security deposit	(4.582.200)	(18.041.684)	(13.011.169)	(6.623.295)	(16.710.287)
Uang muka pembelian pesawat Advance payments for purchase of aircraft	-	(137.808)	(2.614.599)	(37.615.507)	(3.130.300)

**Lampiran 5 Data Kurs PT. Garuda Indonesia (Persero) Tbk**

<b>TAHUN</b>	<b>KURS</b>	<b>RUPIAH</b>
2016	0.0001	10,000
2017	0.0738	13,550
2018	0.0691	14,472
2019	0.0719	13,908
2020	0.0709	14,104
2021	0.0701	14,265
2022	0.0635	15,748

**Lampiran 6 Perhitungan *Leverage***

<b>Kode Perusahaan</b>	<b>Tahun</b>	<b>Total Hutang</b>	<b>Total Aset</b>	<b>Leverage (%)</b>
<b>CMPP</b>	2017	3,054,059,095,077	3,091,133,957,757	0.988
	2018	3,647,220,571,707	2,845,045,212,353	1.282
	2019	2,410,942,815,607	2,613,070,074,932	0.923
	2020	8,990,927,886,117	6,080,516,085,752	1.479
	2021	10,354,172,604,375	5,149,094,524,206	2.011
	2022	12,172,269,741,814	5,356,962,889,162	2.272
	<b>Rata-Rata</b>			
<b>GIAA</b>	2017	38,290,283,102,981	50,993,117,791,328	0.751
	2018	50,093,651,432,706	63,265,697,337,193	0.792
	2019	51,947,884,325,452	61,970,455,827,538	0.838
	2020	179,591,038,843,441	152,185,901,368,124	1.180
	2021	189,768,973,965,763	102,606,923,823,110	1.849
	2022	122,363,939,039,370	98,189,149,275,591	1.246
	<b>Rata-Rata</b>			
<b>Rata-Rata dari Rata-Rata</b>				<b>1.301</b>

### Lampiran 7 Menghitung Nilai Koefisien Regresi Manajemen Laba

Kode Perusahaan	Tahun	$TA_{it}$	$A_{it-1}$	$REV_{it}$	$REV_{it-1}$	$\Delta REV_{it}$	$PPE_{it}$	$ROA_{it}$
CMPP	2017	(915.640.954.246)	3.504.893.924.861	3.817.860.941.246	3.888.967.582.954	(71.106.641.708)	2.068.830.054.818	(0.166)
	2018	(781.844.002.429)	3.091.133.957.757	4.232.768.047.707	3.817.860.941.246	414.907.106.461	1.426.357.150.398	(0.319)
	2019	815.102.330.446	2.845.045.212.353	6.708.800.607.590	4.232.768.047.707	2.476.032.559.883	1.179.761.455.303	(0.060)
	2020	(2.864.587.202.157)	2.613.070.074.932	1.610.973.387.045	6.708.800.607.590	(5.097.827.220.545)	720.291.831.038	(0.453)
	2021	(2.369.564.956.066)	6.080.516.085.752	626.001.737.959	1.610.973.387.045	(984.971.649.086)	667.721.248.881	(0.454)
GIAA	2022	(2.145.609.613.323)	5.149.094.524.206	3.780.525.920.680	626.001.737.959	3.154.524.182.721	625.587.811.306	(0.307)
	2017	(2.055.885.975.610)	37.375.693.900.000	56.603.330.365.854	38.639.215.650.000	17.964.114.715.854	12.204.032.615.176	(0.057)
	2018	(3.845.651.027.496)	50.993.117.791.328	62.669.190.463.097	56.603.330.365.854	6.065.860.097.243	13.558.096.960.926	0.001
	2019	(7.046.502.378.303)	63.265.697.337.193	63.597.191.696.801	62.669.190.463.097	928.001.233.704	15.905.437.983.310	0.001
	2020	(36.488.117.221.439)	61.970.455.827.538	21.048.393.497.884	63.597.191.696.801	(42.548.798.198.917)	132.469.764.076.164	(0.230)
2021	(60.719.098.288.160)	152.185.901.368.124	19.068.166.476.462	21.048.393.497.884	(1.980.227.021.422)	83.516.747.246.790	(0.580)	
2022	54.729.432.582.677	102.606.923.823.110	33.072.119.023.622	19.068.166.476.462	14.003.952.547.160	71.890.102.204.724	0.599	

$\frac{TA_{it}}{A_{it-1}}$	$\left(\frac{1}{A_{it-1}}\right)$	$\left(\frac{\Delta REV_{it}}{A_{it-1}}\right)$	$\left(\frac{PPE_{it}}{A_{it-1}}\right)$	$\left(\frac{ROA_{it}}{A_{it-1}}\right)$	$\alpha_1$	$\alpha_2$	$\alpha_3$	$\alpha_4$
(0.261)	0.00000000000028532	(0.020)	0.590	(0.000000000000473469)	0.296	0.568	0.024	0.485
(0.253)	0.00000000000032351	0.134	0.461	(0.0000000000001031365)	0.296	0.568	0.024	0.485
0.286	0.000000000000035149	0.870	0.415	(0.0000000000000211679)	0.296	0.568	0.024	0.485
(1.096)	0.00000000000038269	(1.951)	0.276	(0.0000000000001733666)	0.296	0.568	0.024	0.485
(0.390)	0.00000000000016446	(0.162)	0.110	(0.000000000000746707)	0.296	0.568	0.024	0.485
(0.417)	0.00000000000019421	0.613	0.121	(0.000000000000597073)	0.296	0.568	0.024	0.485
(0.055)	0.00000000000002676	0.481	0.327	(0.000000000000015251)	-0.071	0.490	0.199	0.823
(0.075)	0.00000000000001961	0.119	0.266	0.000000000000000196	-0.071	0.490	0.199	0.823
(0.111)	0.00000000000001581	0.015	0.251	0.000000000000000158	-0.071	0.490	0.199	0.823
(0.589)	0.00000000000001614	(0.687)	2.138	(0.000000000000037114)	-0.071	0.490	0.199	0.823
(0.399)	0.00000000000000657	(0.013)	0.549	(0.000000000000038111)	-0.071	0.490	0.199	0.823
0.533	0.00000000000000975	0.136	0.701	0.000000000000058378	-0.071	0.490	0.199	0.823

### Lampiran 8 Output Nilai $\alpha_1, \alpha_2, \alpha_3, \alpha_4$

PT. AirAsia Indonesia Tbk.

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.455	.569		-.801	.570
	a1	1.503E+12	2.151E+12	.296	.699	.612
	a2	.253	.291	.568	.872	.544
	a3	.055	.932	.024	.059	.962
	a4	4.037E+12	5.833E+12	.485	.692	.615

a. Dependent Variable: y

PT. Garuda Indonesia (Persero) Tbk.

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.087	.002		-40.106	.016
	a1	-3.813E+12	1.293E+11	-.071	-29.484	.022
	a2	.488	.005	.490	95.744	.007
	a3	.105	.002	.199	43.619	.015
	a4	8.865E+13	2.491E+11	.823	355.882	.002

a. Dependent Variable: y

### Lampiran 9 Menghitung Nilai Nondiscretionary Accrual Manajemen Laba

Kode Perusahaan	Tahun	$TA_{it}$	$A_{it-1}$	$REV_{it}$	$REV_{it-1}$	$\Delta REV_{it}$	$REC_{it}$	$REC_{it-1}$	$\Delta REC_{it}$	$PPE_{it}$	$ROA_{it}$
CMPP	2017	(915.640.954.246)	3.504.893.924.861	3.817.860.941.246	3.888.967.582.954	(71.106.641.708)	22.985.357.253	22.251.720.228	733.637.025	2.068.830.054.818	(0.166)
	2018	(781.844.002.429)	3.091.133.957.757	4.232.768.047.707	3.817.860.941.246	414.907.106.461	62.763.959.834	22.985.357.253	39.778.602.581	1.426.357.150.398	(0.319)
	2019	815.102.330.446	2.845.045.212.353	6.708.800.607.590	4.232.768.047.707	2.476.032.559.883	31.977.114.618	62.763.959.834	(30.786.845.216)	1.179.761.455.303	(0.060)
	2020	(2.864.587.202.157)	2.613.070.074.932	1.610.973.387.045	6.708.800.607.590	(5.097.827.220.545)	5.831.144.397	31.977.114.618	(26.145.970.221)	720.291.831.038	(0.453)
	2021	(2.369.564.956.066)	6.080.516.085.752	626.001.737.959	1.610.973.387.045	(984.971.649.086)	548.065.076	5.831.144.397	(5.283.079.321)	667.721.248.881	(0.454)
GIAA	2022	(2.145.609.613.323)	5.149.094.524.206	3.780.525.920.680	626.001.737.959	3.154.524.182.721	26.727.897.271	548.065.076	26.179.832.195	625.587.811.306	(0.307)
	2017	(2.055.885.975.610)	37.375.693.900.000	56.603.330.365.854	38.639.215.650.000	17.964.114.715.854	3.001.509.742.547	1.875.791.340.000	1.125.718.402.547	12.204.032.615.176	(0.057)
	2018	(3.845.651.027.496)	50.993.117.791.328	62.669.190.463.097	56.603.330.365.854	6.065.860.097.243	5.089.167.568.741	3.001.509.742.547	2.087.657.826.194	13.558.096.960.926	0.001
	2019	(7.046.502.378.303)	63.265.697.337.193	63.597.191.696.801	62.669.190.463.097	928.001.233.704	3.281.943.671.766	5.089.167.568.741	(1.807.223.896.975)	15.905.437.983.310	0.001
	2020	(36.488.117.221.439)	61.970.455.827.538	21.048.393.497.884	63.597.191.696.801	(42.548.798.198.917)	1.418.662.200.282	3.281.943.671.766	(1.863.281.471.484)	132.469.764.076.164	(0.230)
2021	(60.719.098.288.160)	152.185.901.368.124	19.068.166.476.462	21.048.393.497.884	(1.980.227.021.422)	1.208.885.206.847	1.418.662.200.282	(209.776.993.435)	83.516.747.246.790	(0.580)	
2022	54.729.432.582.677	102.606.923.823.110	33.072.119.023.622	19.068.166.476.462	14.003.952.547.160	1.358.897.527.559	1.208.885.206.847	150.012.320.712	71.890.102.204.724	0.599	

$\frac{TA_{it}}{A_{it-1}}$	$\left(\frac{1}{A_{it-1}}\right)$	$\left(\frac{\Delta REV_{it} - \Delta REC_{it}}{A_{it-1}}\right)$	$\left(\frac{PPE_{it}}{A_{it-1}}\right)$	$\left(\frac{ROA_{it}}{A_{it-1}}\right)$	$\alpha_1$	$\alpha_2$	$\alpha_3$	$\alpha_4$	$\alpha_1 \left(\frac{1}{A_{it-1}}\right)$	$\alpha_2 \left(\frac{\Delta REV_{it} - \Delta REC_{it}}{A_{it-1}}\right)$	$\alpha_3 \left(\frac{PPE_{it}}{A_{it-1}}\right)$	$\alpha_4 \left(\frac{ROA_{it}}{A_{it-1}}\right)$	$NDA_{it}$
(0.261)	0.000000000000285315	(0.02050)	0.59027	(0.000000000000473469)	0.296	0.568	0.024	0.485	0.00000000000008845	(0.012)	0.014	(0.000000000000229633)	0.0025
(0.253)	0.000000000000323506	0.12136	0.46143	(0.0000000000001031365)	0.296	0.568	0.024	0.485	0.0000000000000958	0.069	0.011	(0.000000000000500212)	0.0800
0.286	0.0000000000000351488	0.88112	0.41467	(0.000000000000211679)	0.296	0.568	0.024	0.485	0.0000000000001040	0.500	0.010	(0.000000000000102664)	0.5104
(1.096)	0.0000000000000382692	(1.94089)	0.27565	(0.0000000000001733666)	0.296	0.568	0.024	0.485	0.0000000000001133	(1.102)	0.007	(0.0000000000000840828)	(1.0958)
(0.390)	0.0000000000000164460	(0.16112)	0.10981	(0.000000000000746707)	0.296	0.568	0.024	0.485	0.00000000000000487	(0.092)	0.003	(0.0000000000000362153)	(0.0889)
(0.417)	0.0000000000000194209	0.60755	0.12149	(0.000000000000597073)	0.296	0.568	0.024	0.485	0.00000000000000575	0.345	0.003	(0.000000000000289580)	0.3480
(0.055)	0.000000000000026755	0.45052	0.32652	(0.00000000000015251)	-0.071	0.490	0.199	0.823	(0.0000000000000019)	0.221	0.065	(0.000000000000012551)	0.2857
(0.075)	0.000000000000019610	0.07801	0.26588	0.00000000000000196	-0.071	0.490	0.199	0.823	(0.0000000000000014)	0.038	0.053	(0.000000000000000161)	0.0911
(0.111)	0.000000000000015806	0.04323	0.25141	0.00000000000000158	-0.071	0.490	0.199	0.823	(0.0000000000000011)	0.021	0.050	(0.0000000000000001030)	0.0712
(0.589)	0.000000000000016137	(0.65653)	2.13763	(0.000000000000037114)	-0.071	0.490	0.199	0.823	(0.0000000000000011)	(0.322)	0.425	(0.0000000000000030545)	0.1037
(0.399)	0.000000000000006571	(0.01163)	0.54878	(0.000000000000038111)	-0.071	0.490	0.199	0.823	(0.0000000000000005)	(0.006)	0.109	(0.0000000000000031366)	0.1035
0.533	0.000000000000009746	0.13502	0.70064	0.000000000000058378	-0.071	0.490	0.199	0.823	(0.0000000000000007)	0.066	0.139	(0.0000000000000048045)	0.2056