

LAMPIRAN

Lampiran 1: Surat Tugas Pembimbing



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 : 2573/34/ST/AK/D/XI/2023

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

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

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

Dalam penulisan/penyusunan skripsi mahasiswa untuk dan atas:

Nama : Henida Wulandari
NIM : 3403200163
Program Studi : Akuntansi
Judul Skripsi : Pengaruh Ukuran Perusahaan, Financial Distress Dan Default Terhadap Penerimaan Opini Audit Dengan Penekanan Going Concern Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia

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

Demikian agar dilaksanakan sebagaimana mestinya.

Ciamis, 18 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 : 805/GIBEI/SK/K/VI/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 : Henida Wulandari
 NIM : 3403200163
 Program Studi : AKUNTANSI;
 Semester : VIII
 Alamat : Kavling Ricky Al-Ikhsan Kp. Taringgul Rt. 04 Rw. 03 No. 14B, Desa Tarikolot, Kecamatan Citeureup, Kab Bogor, Jawa Barat
 Judul Penelitian : Pengaruh Ukuran Perusahaan, Financial Distress, dan Default Terhadap Penerimaan Opini Audit Dengan Penekanan Going Concern (Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2022)

Tempat Penelitian : Galeri Investasi Bursa Efek Indonesia Universitas Galuh Ciamis
 Tahun Data : 2020-2022

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 Juni 2024
 Toto, S.E., M.M.
 Koordinator Galeri Investasi Universitas Galuh Ciamis

Lampiran 3: Laporan Keuangan Perusahaan Tahun 2020 dan 2021

a. Asia Pacific Investama

The original consolidated financial statements included herein are in Indonesian language

PT ASIA PACIFIC INVESTAMA Tbk
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
(lanjutan)
31 Desember 2021 dan 2020
(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)

PT ASIA PACIFIC INVESTAMA Tbk
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(continued)
December 31, 2021 and 2020
(Expressed in million Rupiah, unless otherwise stated)

	2021	Catatan / Notes	2020	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS JANGKA				CURRENT
 PENDEK				LIABILITIES
Utang usaha		3g,12,36,37		Trade payables
Pihak berelasi	1.487	3f,35	1.471	Related party
Pihak ketiga	77.678		37.237	Third parties
Liabilitas keuangan jangka pendek lainnya		3g,13,36,37		Other short-term financial liabilities
Pihak berelasi	-	3f,35	3.502	Related parties
Pihak ketiga	8.250		13.142	Third parties
Utang pajak	540	19b	8.733	Taxes payables
Uang muka penjualan				Sales advances
Pihak berelasi	1.218.234	3f,15,35	1.187.511	Related parties
Pihak ketiga	13.011		43.817	Third parties
Beban akrual	146.430	3g,14,36,37	122.661	Accrued expenses
Utang bank jangka pendek	252.005	3g,16,36,37	290.127	Short-term bank loans
Liabilitas jangka panjang bagian jatuh tempo dalam satu tahun		3g,36,37		Current maturities of long-term liabilities
Utang bank	12.052	17	21.160	Bank loans
Utang lembaga keuangan lainnya	14.198	17	21.158	Other financial institution loans
Liabilitas sewa	48.000	3n,18	37.025	Lease liabilities
Total Liabilitas Jangka Pendek	1.791.885		1.787.544	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Liabilitas keuangan jangka panjang lainnya		3g,20,36,37		Other long-term financial liabilities
Pihak berelasi	1.282	3f,35	1.282	Related parties
Pihak ketiga	14.382		14.382	Third parties
Liabilitas jangka panjang - setelah dikurangi bagian jatuh tempo dalam satu tahun		3g,36,37		Long-term liabilities - net of current maturities
Utang bank	1.382.784	17	1.360.979	Bank loans
Utang lembaga keuangan lainnya	-	17	14.042	Other financial institution loans
Liabilitas sewa	339.904	3n,18	322.492	Lease liabilities
Liabilitas imbalan kerja	68.768	3r,21	78.421	Employee benefits liability
Liabilitas diestimasi	182.350	3p,22,36,37	180.754	Estimated liabilities
Utang subordinasi - pihak berelasi	92.035	3g,23,35,36,37	90.977	Subordinated loan - related party
Total Liabilitas Jangka Panjang	2.081.505		2.063.329	Total Non-current Liabilities
TOTAL LIABILITAS	3.873.390		3.850.873	TOTAL LIABILITIES

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

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

The original consolidated financial statements included herein are in Indonesian language

PT ASIA PACIFIC INVESTAMA Tbk DAN ENTITAS ANAKNYA LAPORAN POSISI KEUANGAN KONSOLIDASIAN (lanjutan) 31 Desember 2021 dan 2020 (Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)	2021	Catatan / Notes	2020	PT ASIA PACIFIC INVESTAMA Tbk AND ITS SUBSIDIARY CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued) December 31, 2021 and 2020 (Expressed in million Rupiah, unless otherwise stated)
EKUITAS (DEFISIENSI MODAL)				EQUITY (CAPITAL DEFICIENCY)
Ekuitas (defisiensi modal) yang dapat diatribusikan kepada pemilik entitas induk				Equity (capital deficiency) attributable to owners of the Parent entity
Modal saham				Share Capital
- saham seri A nilai nominal Rp 1.000 (nilai penuh) per saham				- series A shares par value Rp 1,000 (full amount) per shares
- saham seri B nilai nominal Rp 250 (nilai penuh) per saham				- series B shares par value Rp 250 (full amount) per shares
- saham seri C nilai nominal Rp 100 (nilai penuh) per saham				- series C shares par value Rp 100 (full amount) per shares
Modal dasar - 15.340.000.000 saham terdiri dari				Authorized - 15,340,000,000 shares consists of
- 1.040.000.000 saham seri A				- 1,040,000,000 series A shares
- 4.000.000.000 saham seri B				- 4,000,000,000 series B shares
- 10.300.000.000 saham seri C				- 10,300,000,000 series C shares
Modal ditempatkan dan disetor - pada tahun 2021 dan 2020 adalah 7.747.281.949 saham terdiri dari				Issued and fully paid-up capital - in 2021 and 2020 is 7,747,281,949 shares consists of
- 534.666.577 saham seri A				- 534,666,577 series A shares
- 932.000.000 saham seri B				- 932,000,000 series B shares
- 6.280.615.372 saham seri C	1.395.728	24	1.395.728	- 6,280,615,372 series C shares
Tambahan modal disetor	(48.125)	25	(48.125)	Additional paid-in capital
Selisih transaksi dengan pihak nonpengendali	200.951	26	200.951	Difference in value from transactions with non-controlling interest
Penghasilan komprehensif lain	1.370.299		1.394.374	Other comprehensive income
Defisit	2.000		2.000	Deficits
Ditentukan penggunaannya				Appropriated
Tidak ditentukan penggunaannya	(3.049.523)		(2.917.150)	Unappropriated
Ekuitas (defisiensi modal) yang dapat diatribusikan kepada pemilik entitas induk	(128.670)		27.778	Equity (capital deficiency) attributable to owners of the Parent entity
Kepentingan nonpengendali	214	27	5.916	Non-controlling interests
TOTAL EKUITAS (DEFISIENSI MODAL)	(128.456)		33.694	TOTAL EQUITY (CAPITAL DEFICIENCY)
TOTAL LIABILITAS DAN EKUITAS (DEFISIENSI MODAL)	3.744.934		3.884.567	TOTAL LIABILITIES AND EQUITY (CAPITAL DEFICIENCY)

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

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

The original consolidated financial statements included herein are in Indonesian language

PT ASIA PACIFIC INVESTAMA Tbk DAN ENTITAS ANAKNYA LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN Untuk Tahun-tahun yang Berakhir pada Tanggal 31 Desember 2021 dan 2020 (Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)	2021	Catatan / Notes	2020	PT ASIA PACIFIC INVESTAMA Tbk AND ITS SUBSIDIARY CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME For the Years Ended December 31, 2021 and 2020 (Expressed in million Rupiah, unless otherwise stated)
PENJUALAN NETO	1.702.852	3s,28	1.388.468	NET SALES
BEBAN POKOK PENJUALAN	(1.644.169)	3s,29	(1.414.412)	COSTS OF GOODS SOLD
LABA (RUGI) BRUTO	58.683		(25.944)	GROSS PROFIT (LOSS)
Beban penjualan	(84.881)	3s,30	(49.662)	Selling expense
Beban umum dan administrasi	(21.303)	3s,31	(68.631)	General and administrative expenses
Keuntungan selisih kurs - neto	39.850	3e	86.179	Gain on foreign exchange - net
Penghasilan lain-lain - neto	2.230	3s,32	2.453	Other income - net
RUGI USAHA	(5.421)		(55.605)	OPERATING LOSS
Biaya keuangan	(97.003)	3s,33	(80.607)	Finance costs
RUGI SEBELUM PAJAK PENGHASILAN	(102.424)		(136.212)	LOSS BEFORE INCOME TAX
MANFAAT (BEBAN) PAJAK PENGHASILAN - NETO	(37.192)	3u,19c	21.385	INCOME TAX BENEFIT (EXPENSES) - NET
RUGI NETO TAHUN BERJALAN	(139.616)		(114.827)	NET LOSS FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang akan direklasifikasi ke laba rugi				<i>Item that will be reclassified to profit or loss</i>
Keuntungan (kerugian) dari penjabaran laporan keuangan	(24.963)	3e	22.509	Gain (loss) on translation of financial statements
Kerugian dari revaluasi aset tetap	-		(170.476)	Loss on revaluation of fixed assets
Pos yang tidak akan direklasifikasi ke laba rugi				<i>Item that will not be reclassified to profit or loss</i>
Pengukuran kembali liabilitas imbalan kerja	3.114	3r,21	(19.603)	Remeasurements of employee benefits liability
Pajak penghasilan terkait	(685)	3u,19e	4.313	Related income tax
RUGI KOMPREHENSIF LAIN - NETO	(22.534)		(163.257)	NET OTHER COMPREHENSIVE LOSS
TOTAL RUGI KOMPREHENSIF LAIN TAHUN BERJALAN	(162.150)		(278.084)	TOTAL OTHER COMPREHENSIVE LOSS FOR THE YEAR
RUGI NETO TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA				NET LOSS FOR THE YEAR ATTRIBUTABLE TO:
Pemilik entitas induk	(134.716)		(111.104)	Owners of the parent entity
Kepentingan nonpengendali	(4.900)		(3.723)	Non-controlling interest
TOTAL	(139.616)		(114.827)	TOTAL

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

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

The original consolidated financial statements included herein are in Indonesian language

<p>PT ASIA PACIFIC INVESTAMA Tbk DAN ENTITAS ANAKNYA LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN (lanjutan) Untuk Tahun-tahun yang Berakhir pada Tanggal 31 Desember 2021 dan 2020 (Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)</p>	<p>PT ASIA PACIFIC INVESTAMA Tbk AND ITS SUBSIDIARY CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued) For the Years Ended December 31, 2021 and 2020 (Expressed in million Rupiah, unless otherwise stated)</p>
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	2021	Catatan / Notes	2020	
TOTAL RUGI KOMPREHENSIF LAIN TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA				TOTAL OTHER COMPREHENSIVE LOSS FOR THE YEAR
Pemilik entitas induk	(156.448)		(268.549)	ATTRIBUTABLE TO:
Kepentingan nonpengendali	(5.702)		(9.535)	Owners of the parent entity
TOTAL	(162.150)		(278.084)	Non-controlling interest TOTAL
Rugi per saham - dasar dan diusia	(17,39)	3q.34	(14,34)	Loss per share - basic and diluted

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan. The accompanying notes to the consolidated financial statements are an integral part of these consolidated financial statements taken as a whole.

The original consolidated financial statements included herein are in Indonesian language

**PT ASIA PACIFIC INVESTAMA TBK
DAN ENTITAS ANAKNYA
LAPORAN PERUBAHAN EKUITAS (DEFISIENSI MODAL) KONSOLIDASIAN
Untuk Tahun-tahun yang Berakhir pada Tanggal
31 Desember 2021 dan 2020
(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)**

**PT ASIA PACIFIC INVESTAMA TBK
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (CAPITAL DEFICIENCY)
For the Years Ended
December 31, 2021 and 2020
(Expressed in million Rupiah, unless otherwise stated)**

	Bentuk yang Dapat Ditransfer/Kepada Pemilik/Entitas Lain/ <i>Equity dan Simile to Owners of The Parent</i>																								
	Salah satu/ <i>Salah satu/</i>			Salah satu/ <i>Salah satu/</i>			Salah satu/ <i>Salah satu/</i>			Defisit / <i>Deficit</i>	Total / <i>Total</i>														
	Modal Saham/ Modal Saham/ Gedil	Tambahan/ Modal Diser/ Pinjaman/ Gedil	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>	Salah satu/ <i>Salah satu/</i>					
Saldo per 1 Januari 2020	1.98.738	(8.125)	208.961	107.785	1.432.289	2.000	(2.791.801)	298.437	511.778	16.491	(114.871)	38.694	(1.39.616)	311.778	16.491	(114.871)	38.694	(1.39.616)	311.778	16.491	(114.871)	38.694	(1.39.616)	311.778	
Bagi-membah/ <i>Bagi-membah/</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Saldo per 31 Desember 2020	1.98.738	(8.125)	208.961	107.785	1.432.289	2.000	(2.791.801)	298.437	511.778	16.491	(114.871)	38.694	(1.39.616)	311.778	16.491	(114.871)	38.694	(1.39.616)	311.778	16.491	(114.871)	38.694	(1.39.616)	311.778	
Bagi-membah/ <i>Bagi-membah/</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Saldo per 31 Desember 2021	1.98.738	(8.125)	208.961	107.785	1.432.289	2.000	(2.791.801)	298.437	511.778	16.491	(114.871)	38.694	(1.39.616)	311.778	16.491	(114.871)	38.694	(1.39.616)	311.778	16.491	(114.871)	38.694	(1.39.616)	311.778	

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

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

b. Eterindo Wahanatama

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

PT ETERINDO WAHANATAMA Tbk DAN ENTITAS ANAKNYA LAPORAN POSISI KEUANGAN KONSOLIDASIAN Per 31 Desember 2021 (Disajikan dalam Rupiah, kecuali dinyatakan lain)	PT ETERINDO WAHANATAMA Tbk AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF FINANCIAL POSITION as of December 31, 2021 (Expressed in Rupiah, unless otherwise stated)
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	Catatan/ Notes	31 Desember 2021/ December 31, 2021	31 Desember 2020/ December 31, 2020	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan bank	4	15.230.255.152	294.263.994	Cash on hand and in banks
Piutang usaha dari pihak ketiga	5	21.523.326.321	21.246.094.613	Trade receivables from third parties
Piutang lain-lain dari pihak ketiga	6	445.018.267	1.215.340.162	Other receivables from third parties
Persediaan	8	1.712.205.593	2.131.468.401	Inventories
Aset biologis	9	1.643.017.161	1.815.159.800	Biological assets
Pajak dibayar dimuka	20a	1.883.320.967	1.622.042.273	Prepaid taxes
Uang muka dan biaya dibayar dimuka	10	29.551.244.848	165.118.486	Advances and prepaid expenses
TOTAL ASET LANCAR		71.988.388.309	28.489.487.729	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset tetap	11	271.294.899.492	273.427.209.220	Fixed assets
Tanaman perkebunan				Plantations
Tanaman belum menghasilkan	12b	6.656.094.011	6.656.094.011	Immature plantations
Tanaman telah menghasilkan	12a	364.129.342.176	386.915.335.209	Mature plantations
Properti investasi	13	162.395.000.000	162.395.000.000	Investment properties
Uang muka pembelian aset tetap	14	-	12.524.750.000	Advances on purchase of fixed assets
Piutang plasma	15	130.656.830.410	129.421.994.795	Plasma receivables
Aset pajak tangguhan	20d	42.649.542.922	52.056.588.744	Deferred tax assets
Goodwill	16	3.434.203.348	3.434.203.348	Goodwill
Uang jaminan		350.748.000	350.420.000	Security deposits
TOTAL ASET TIDAK LANCAR		981.566.660.359	1.027.181.595.327	TOTAL NON-CURRENT ASSETS
TOTAL ASET		1.053.555.048.668	1.055.671.083.056	TOTAL ASSETS

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

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

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

PT ETERINDO WAHANATAMA Tbk DAN ENTITAS ANAKNYA LAPORAN POSISI KEUANGAN KONSOLIDASIAN (lanjutan) Per 31 Desember 2021 (Disajikan dalam Rupiah, kecuali dinyatakan lain)	PT ETERINDO WAHANATAMA Tbk AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued) as of December 31, 2021 (Expressed in Rupiah, unless otherwise stated)
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	Catatan/ Notes	31 Desember 2021/ December 31, 2021	31 Desember 2020/ December 31, 2020	
LIABILITAS DAN DEFISIENSI MODAL				LIABILITIES AND CAPITAL DEFICIENCY
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang bank jangka pendek	17	98.597.877.056	84.192.698.992	Short-term bank loans
Utang usaha kepada pihak ketiga	18	18.161.780.363	15.610.455.324	Trade payables to third parties
Utang lain-lain	19a	10.750.446.032	8.011.679.562	Other payables
Utang pajak	20b	17.981.576.675	14.030.966.969	Taxes payable
Liabilitas yang masih harus dibayar	21	193.178.651.174	141.261.092.778	Accrued liabilities
Utang muka pelanggan	22	11.513.824.234	11.388.990.701	Advances from customers
Liabilitas jangka panjang yang jatuh tempo dalam waktu satu tahun:				Current portion of long-term liabilities:
Utang bank	23	10.117.668.225	15.117.668.225	Bank loans
TOTAL LIABILITAS JANGKA PENDEK		360.301.823.759	289.613.552.551	TOTAL CURRENT LIABILITIES
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Utang lain-lain kepada pihak ketiga	19b	-	226.427.100.120	Other payables to third parties
Liabilitas jangka panjang dikurangi bagian yang jatuh tempo dalam waktu satu tahun:				Long-term liabilities net of current portion:
Utang bank	23	802.387.970.842	802.387.970.842	Bank loans
Liabilitas pajak tangguhan	20d	361.463.775	399.335.156	Deferred tax liabilities
Liabilitas imbalan kerja	24	5.320.210.569	5.012.700.101	Employee benefits liability
TOTAL LIABILITAS JANGKA PANJANG		808.069.645.186	1.034.227.106.219	TOTAL NON-CURRENT LIABILITIES
TOTAL LIABILITAS		1.168.371.468.945	1.323.840.658.770	TOTAL LIABILITIES
DEFISIENSI MODAL				CAPITAL DEFICIENCY
Modal saham	25	572.337.520.000	387.318.800.000	Share capital
Tambahan modal disetor	26	112.006.488.522	19.497.125.240	Additional paid-in capital
Saldo laba (defisit)				
Telah ditentukan penggunaannya untuk cadangan umum		100.000.000	100.000.000	Appropriated for general reserved
Belum ditentukan penggunaannya	27	(799.451.124.176)	(675.510.349.678)	Unappropriated
Defisiensi modal yang dapat diatribusikan kepada pemilik entitas induk		(115.007.115.654)	(268.594.424.438)	Capital deficiency attributable to owner of the parent entity
Kepentingan non-pengendali	28	190.695.377	424.848.724	Non-controlling interests
TOTAL DEFISIENSI MODAL		(114.816.420.277)	(268.169.575.714)	TOTAL CAPITAL DEFICIENCY
TOTAL LIABILITAS DAN DEFISIENSI MODAL		1.053.555.048.668	1.055.671.083.056	TOTAL LIABILITIES AND CAPITAL DEFICIENCY

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

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

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

<p>PT ETERINDO WAHANATAMA Tbk DAN ENTITAS ANAKNYA LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN Untuk Tahun yang Berakhir pada 31 Desember 2021 (Disajikan dalam Rupiah, kecuali dinyatakan lain)</p>	<p>PT ETERINDO WAHANATAMA Tbk AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME For the Year Ended Desember 31, 2021 (Expressed in Rupiah, unless otherwise stated)</p>
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	Catatan/ Notes	2021	2020	
PENJUALAN NETO	29,38	3.715.594.629	467.391.344	NET SALES
BEBAN POKOK PENJUALAN	30	(31.010.323.840)	(27.109.131.468)	COST OF GOODS SOLD
RUGI BRUTO		(27.294.729.211)	(26.641.740.124)	GROSS LOSS
BEBAN USAHA				OPERATING EXPENSE
Beban umum dan administrasi	31	(12.850.642.524)	(8.819.194.785)	<i>General and administrative expenses</i>
Total beban usaha		(12.850.642.524)	(8.819.194.785)	<i>Total operating expenses</i>
(BEBAN) PENDAPATAN LAIN-LAIN				OTHER OPERATING (EXPENSES) INCOME
Rugi atas perubahan nilai wajar aset biologis	9,32	(172.142.639)	(953.588.886)	<i>Loss arising from changes in fair value of biological assets</i>
Beban piutang tak tertagih		(200.000.000)	(3.428.370.037)	<i>Bad debts expense</i>
Beban pajak	32	(2.579.982.087)	(93.385.705)	<i>Tax expense</i>
Rugi selisih kurs		(3.209.059.068)	(8.990.888.640)	<i>Loss on foreign exchange</i>
Rugi atas penghapusan aset	33	-	(4.808.966.221)	<i>Loss on assets written-off</i>
Rugi pelepasan aset tetap	33	-	(1.607.009.476)	<i>Loss on disposal of fixed assets</i>
penalti atas restrukturisasi hutang (Beban) pendapatan lain-lain, neto	23,33	-	140.222.155.022	<i>penalty from loan restructuring</i>
		97.029.562	5.667.467.504	<i>Other (expenses) income, net</i>
Total beban lain-lain		(6.064.154.232)	126.007.413.561	<i>Total other operating expenses</i>
(RUGI) LABA USAHA		(46.209.525.967)	90.546.478.652	(LOSS) PROFIT FROM OPERATION
Beban keuangan	33	(69.162.689.890)	(8.389.378.093)	<i>Finance cost</i>
Pendapatan keuangan		5.431.489	4.303.402	<i>Finance income</i>
Pajak final terkait dengan pendapatan keuangan		(1.086.298)	(860.680)	<i>Final tax related to finance income</i>
(RUGI) LABA SEBELUM BEBAN PAJAK PENGHASILAN		(115.367.870.666)	82.160.543.281	(LOSS) PROFIT BEFORE INCOME TAX
MANFAAT (BEBAN) PAJAK PENGHASILAN				INCOME TAX BENEFIT (EXPENSE)
Pajak kini	20c	-	-	<i>Current tax</i>
Pajak tangguhan	20c	(9.245.493.009)	(9.507.760.218)	<i>Deferred tax</i>
Total		(9.245.493.009)	(9.507.760.218)	<i>Total</i>
(RUGI) LABA TAHUN BERJALAN		(124.613.363.675)	72.652.783.063	(LOSS) PROFIT FOR THE YEAR

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

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

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

**PT ETERINDO WAHANATAMA Tbk
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN (lanjutan)
Untuk Tahun yang Berakhir pada
31 Desember 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT ETERINDO WAHANATAMA Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME (continued)
For the Year Ended Desember 31, 2021
(Expressed in Rupiah, unless otherwise stated)**

	Catatan/ Notes	2021	2020	
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos yang tidak akan direklasifikasi ke laba rugi:				Item that will not be reclassified to profit or loss:
Pengukuran kembali atas imbalan pascakerja	24	499.554.703	6.637.175.263	Remeasurements of post-employment benefits
Pajak penghasilan terkait	24;20d	(61.118.873)	(1.131.000.328)	Related income tax
Total penghasilan komprehensif lain		438.435.830	5.506.174.935	Total other comprehensive income
TOTAL (RUGI) LABA KOMPREHENSIF TAHUN BERJALAN		(124.174.927.845)	78.158.957.998	TOTAL COMPREHENSIVE (LOSS) INCOME FOR THE YEAR
(Rugi) laba tahun berjalan yang dapat diatribusikan kepada:				(Loss) profit for the year attributable to:
Pemilik entitas induk		(124.379.252.360)	72.397.812.981	Owners of the parent entity
Kepentingan nonpengendali		(234.111.315)	254.970.082	Non-controlling interests
Total		(124.613.363.675)	72.652.783.063	Total
Total (rugil) laba komprehensif tahun berjalan yang dapat diatribusikan kepada:				Total comprehensive (loss) income for the year attributable to:
Pemilik entitas induk		(123.940.774.498)	77.903.744.339	Owners of the parent entity
Kepentingan nonpengendali		(234.153.347)	255.213.659	Non-controlling interests
Total		(124.174.927.845)	78.158.957.998	Total
(RUGI) LABA PER SAHAM YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK	34	(97,43)	74,77	(LOSS) EARNING PER SHARE ATTRIBUTABLE TO OWNERS OF THE PARENT ENTITY

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

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

PT ETERINDO WAHANATAMA Tbk DAN ENTITAS ANAKNYA
LAPORAN PERUBAHAN DEFIENSI MODAL KONSOLIDASIAN
Untuk Tahun yang Berakhir pada 31 Desember 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT ETERINDO WAHANATAMA Tbk AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CHANGES CAPITAL DEFICIENCY
For the Year Ended Desember 31, 2021
(Expressed in Rupiah, unless otherwise stated)

	Defisiensi modal yang dapat diatribusikan kepada pemilik entitas induk Capital deficiency attributable to owner of the parent entity						
	Modal saham - Ditempatkan dan diorot penuh/ Share capital - Issued and fully paid	Tambahhan modal disetor/ Additional paid in capital	Saldo laba (Defisit)/ Retained Earnings (Deficit)			Kepentingan non-pengendali/ Non-controlling interests	Total defisiensi modal/ Total capital deficiency
			Telah dipergunakan/ Appropriated	Belum dipergunakan/ Unappropriated	Total/ Total		
Saldo pada tanggal 1 Januari 2020	387.318.000.000	19.497.125.240	100.000.000	(753.414.094.017)	(346.488.168.777)	168.635.065	(346.328.533.712)
Rugi tahun berjalan	-	-	-	72.397.812.981	72.397.812.981	254.970.082	72.652.793.063
Penghasilan komprehensif lain	-	-	-	5.505.931.358	5.505.931.358	243.577	5.506.174.935
Saldo pada tanggal 31 Desember 2020	387.318.000.000	19.497.125.240	100.000.000	(675.510.349.678)	(268.994.424.438)	424.848.724	(268.169.575.714)
Penambahan modal saham	185.018.720.000	92.509.363.282	-	-	277.528.083.282	-	277.528.083.282
Rugi tahun berjalan	-	-	-	(124.379.252.360)	(124.379.252.360)	(234.111.315)	(124.613.363.675)
Penghasilan komprehensif lain	-	-	-	438.477.862	438.477.862	(42.032)	438.435.830
Saldo pada tanggal Desember 31, 2021	572.337.520.000	112.006.488.522	100.000.000	(799.451.124.176)	(115.007.115.654)	180.695.377	(114.816.420.277)

Callatan atas laporan keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan. The accompanying notes to the financial statements form an integral part of these financial statements taken as a whole.

c. Jakarta Kyoei Steel Works

PT JAKARTA KYOEI STEEL WORKS Tbk				
LAPORAN POSISI KEUANGAN	STATEMENTS OF FINANCIAL POSITION			
Tanggal 31 Desember 2021 Dan 2020	As Of December 31, 2021 And 2020			
(Disajikan dalam Rupiah, kecuali dinyatakan lain)	(Expressed in Rupiah, unless otherwise stated)			
	2021	Catatan/ Note	2020	
ASET				ASSETS
Aset Lancar				Current Assets
Kas dan setara kas	13.814.336.202	4	8.820.607.179	Cash and cash equivalents
Piutang usaha				Trade receivables
Pihak ketiga	286.106.632	5a	286.106.632	Third parties
Pihak berelasi	32.191.162.989	5b	40.077.481.498	Related parties
Piutang lain-lain				Other receivables
Pihak ketiga	5.000.000	6a	-	Third parties
Persediaan	9.093.323.213	7	9.588.422.227	Inventories
Uang muka dan biaya dibayar di muka	614.188.546	8	641.049.036	Prepayments and advances
Pajak dibayar di muka	59.939.849	14a	65.348.929	Prepaid taxes
Jumlah Aset Lancar	56.064.057.431		59.479.015.501	Total Current Assets
Aset Tidak Lancar				
Piutang lain-lain				Other receivables
Pihak berelasi	65.715.140.747	6b	63.692.832.579	Related parties
Investasi properti	11.971.110.000	9	11.971.110.000	Property investment
Aset tetap	30.630.724.141	10	30.337.826.913	Fixed assets
Aset lain-lain	3.820.480.309	11	3.813.314.309	Other assets
Jumlah Aset Tidak Lancar	112.137.455.196		109.815.083.801	Total Noncurrent Assets
JUMLAH ASET	168.201.512.628		169.294.099.302	TOTAL ASSETS

Lihat catatan yang merupakan bagian tidak terpisahkan dari laporan keuangan/
See the accompanying notes which form an integral part of the financial statements

PT JAKARTA KYOEI STEEL WORKS Tbk

LAPORAN POSISI KEUANGAN

Tanggal 31 Desember 2021 Dan 2020

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

STATEMENTS OF FINANCIAL POSITION

As Of December 31, 2021 And 2020

(Expressed in Rupiah, unless otherwise stated)

	2021	Catatan/ Note	2020	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
Liabilitas Jangka Pendek				Current Liabilities
Utang usaha				Trade payables
Pihak ketiga	2.118.200	12a	2.118.200	Third parties
Pihak berelasi	9.192.498.317	12b	10.165.226.727	Related parties
Utang lain-lain	6.482.777.998	13	6.452.480.000	Other payables
Utang pajak	39.384.842	14b	33.516.026	Taxes payables
Biaya masih harus dibayar	164.774.964	15	303.577.633	Accrued expenses payable
Pendapatan diterima dimuka	3.270.988.166	16a	3.280.436.911	Unearned revenues
Jumlah Liabilitas Jangka Pendek	<u>19.152.542.487</u>		<u>20.237.355.497</u>	Total Current Liabilities
Liabilitas Jangka Panjang				Noncurrent Liabilities
Pinjaman kepada pihak ketiga	638.089.331.702	17	638.089.331.702	Loan to third party
Liabilitas imbalan pasca kerja	1.015.278.867	18	955.890.557	Post employment benefits obligation
Utang pemegang saham	6.873.076.300	25c	6.873.076.300	Due to shareholders
Jumlah Liabilitas Jangka Panjang	<u>645.977.686.869</u>		<u>645.918.298.559</u>	Total Noncurrent Liabilities
Ekuitas				Equity
Modal saham	75.000.000.000	19	75.000.000.000	Share capital
Tambahan modal disetor	6.514.524.544	20	6.514.524.544	Additional paid-in capital
Saldo laba (rugi)	<u>(578.443.241.272)</u>		<u>(578.376.079.298)</u>	Retained earnings (deficit)
Jumlah Ekuitas	<u>(496.928.716.728)</u>		<u>(496.861.554.754)</u>	Total Equity
JUMLAH LIABILITAS DAN EKUITAS	<u>168.201.512.628</u>		<u>169.294.099.302</u>	TOTAL LIABILITIES AND EQUITY

Lihat catatan yang merupakan bagian tidak terpisahkan dari laporan keuangan/
See the accompanying notes which form an integral part of the financial statements

PT JAKARTA KYOEI STEEL WORKS Tbk

LAPORAN LABA RUGI DAN PENGHASILAN	STATEMENTS OF INCOME AND OTHER
KOMPREHENSIF LAIN	COMPREHENSIVE INCOME
Untuk Tahun Yang Berakhir	For The Years Ended
Tanggal 31 Desember 2021 Dan 2020	December 31, 2021 And 2020
(Disajikan dalam Rupiah, kecuali dinyatakan lain)	(Expressed in Rupiah, unless otherwise stated)

	2021	Catatan/ Note	2020	
Penjualan bersih	1.463.340.582	21	-	Net sales
Beban pokok penjualan	<u>(1.439.432.384)</u>	22	<u>-</u>	Cost of goods sold
Laba kotor	23.908.198		-	Gross profit
Beban usaha :				Operating expenses :
Beban umum dan administrasi	<u>(10.435.967.451)</u>	23	<u>(9.141.985.620)</u>	General and administrative expenses
Laba (rugi) usaha	(10.412.059.253)		(9.141.985.620)	Operating profit (loss)
Pendapatan (beban) di luar usaha :				Non operating income (expenses) :
Pendapatan bunga bank	320.112.322		500.355.654	Bank interest income
Pendapatan sewa	9.828.991.515		9.524.401.832	Rent income
Beban pajak sewa	(982.899.156)		(952.440.184)	Lease tax expenses
Pendapatan Lain - lain	452.488.000		-	Other income
(Kenaikan) Penurunan nilai piutang usaha	1.199.666.566		3.571.169.000	(Increase) Impairment on trade receivable
(Kenaikan) Penurunan nilai persediaan	(462.561.618)		(4.572.516.241)	(Increase) Impairment on inventories
Laba (rugi) selisih kurs - bersih	5.166.000		6.426.000	Gain (loss) on foreign exchange - net
Beban bank	<u>(2.633.600)</u>		<u>(2.422.200)</u>	Bank charges
Laba (rugi) sebelum pajak penghasilan	(53.729.224)		(1.067.011.759)	Profit (loss) before income tax
Pajak penghasilan	<u>-</u>	14c	<u>-</u>	Income tax
Laba (rugi) bersih	(53.729.224)		(1.067.011.759)	Net income (loss)
Penghasilan komprehensif lain:				Other comprehensive income:
Pos-pos yang tidak direklasifikasi ke laba rugi				Items that will not reclassified to profit or loss
Keuntungan (kerugian) pengukuran kembali imbalan pasti	(13.432.750)		(65.571.727)	Gain (loss) remeasurement of defined benefits
Pos-pos yang tidak direklasifikasi ke laba rugi	<u>-</u>		<u>-</u>	Items that will be reclassified to profit or loss
Jumlah Penghasilan komprehensif lain	(13.432.750)		(65.571.727)	Total Other comprehensive income
Laba (rugi) komprehensif tahun berjalan	<u>(67.161.974)</u>		<u>(1.132.583.486)</u>	Comprehensive income (loss) for the year
Laba (rugi) bersih per saham	<u>(0,36)</u>		<u>(7,11)</u>	Net income (loss) per share

Lihat catatan yang merupakan bagian tidak terpisahkan dari laporan keuangan/
See the accompanying notes which form an integral part of the financial statements

PT JAKARTA KYOEI STEEL WORKS Tbk

LAPORAN PERUBAHAN EKUITAS

Untuk Tahun Yang Berakhir

Tanggal 31 Desember 2021 Dan 2020

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

STATEMENTS OF CHANGES IN EQUITY

For The Years Ended

December 31, 2021 And 2020

(Expressed in Rupiah, unless otherwise stated)

	Modal saham/ Share capital	Tambahan modal disetor/Additional paid-in capital	Saldo laba (rugi)/ Retained earnings (deficit)	Jumlah ekuitas/ Total equity	
Saldo 01 Jan 2020	75.000.000.000	6.514.524.544	(577.243.495.812)	(495.728.971.268)	Balance as of 01 Jan 2020
Laba (rugi) bersih	-	-	(1.067.011.759)	(1.067.011.759)	Net income (loss)
Penghasilan komprehensif lain	-	-	(65.571.727)	(65.571.727)	Other comprehensive income
Saldo 31 Des 2020	75.000.000.000	6.514.524.544	(578.376.079.298)	(496.861.554.754)	Balance as of 31 Des 2020
Laba (rugi) bersih	-	-	(53.729.224)	(53.729.224)	Net income (loss)
Penghasilan komprehensif lain	-	-	(13.432.750)	(13.432.750)	Other comprehensive income
Saldo 31 Des 2021	<u>75.000.000.000</u>	<u>6.514.524.544</u>	<u>(578.443.241.272)</u>	<u>(496.928.716.728)</u>	Balance as of 31 Des 2021

Lihat catatan yang merupakan bagian tidak terpisahkan dari laporan keuangan/
See the accompanying notes which form an integral part of the financial statements

d. Indofarma

PT INDOFARMA Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
31 DESEMBER 2021 DAN 2020
(Dinyatakan dalam Rupiah Penuh)

PT INDOFARMA Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
December 31, 2021 and 2020
(Expressed in Full Rupiah)

	Catatan / Notes	31 Desember 2021/ December 31, 2021	31 Desember 2020/ December 31, 2020	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	4,45,46	380.814.191.220	158.178.406.505	Cash and cash equivalents
Piutang usaha	45,46,47			Trade receivables
- Pihak berelasi	6	175.185.265.714	291.657.582.312	Related parties -
- Pihak ketiga	6	204.314.194.121	268.168.160.832	Third parties -
Piutang lain-lain – Neto	7	12.532.662.721	11.978.307.436	Other receivables
Persediaan – Neto	8	333.734.190.679	144.767.398.929	Inventories
Pajak dibayar dimuka	9	149.781.949.486	176.627.098.219	Prepaid taxes
Uang muka dan biaya dibayar dimuka	10	80.721.401.186	77.699.535.782	Advances and prepayments
Aset pengembalian dana	11	12.848.512.862	5.656.330.065	Right of return assets
Aset lancar lainnya	5	61.457.732.000	-	Other current assets
Jumlah Aset Lancar		1.411.390.099.989	1.134.732.820.080	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi pada entitas asosiasi	12	1.215.177.152	1.115.516.163	Investment in associate
Aset keuangan tersedia untuk dijual	13	155.585.955	155.585.955	Financial assets at fair value through other comprehensive income
Aset Pajak Tangguhan	41b	88.066.461.550	73.271.513.304	Deferred Tax Assets
Aset Tetap	14	456.937.782.287	456.932.530.650	Property, Plant and Equipment
Aset Hak Guna	15	20.209.186.168	14.453.636.893	Right of Use Assets
Aset tak berwujud	16	11.714.578.016	17.063.010.017	Intangible assets
Properti Investasi	17	13.223.541.747	13.397.694.666	Investment Property
Aset tidak lancar yang akan ditinggalkan	18	2.086.524.945	2.212.351.121	Abandoned non-current assets
Aset tidak lancar atas kelompok lepasan yang dimiliki untuk dijual	19	6.858.958.333	-	Non-current assets of disposal group classified as held for sale
Aset tidak lancar lainnya		21.500.000	-	Other non-current assets
Jumlah Aset Tidak Lancar		600.489.296.153	578.601.838.769	Total Non-Current Assets
JUMLAH ASET		2.011.879.396.142	1.713.334.658.849	TOTAL ASSETS
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha	45,46,47			Trade payables
- Pihak berelasi	20	82.093.459.147	49.129.314.018	Related parties -
- Pihak ketiga	20	486.569.315.344	553.511.320.238	Third parties -
Utang pemegang saham	29	78.000.000.000	-	Shareholder's loan
Pinjaman bank jangka pendek	21,46	125.089.852.578	91.858.005.417	Short term bank loans
Biaya yang masih harus dibayar	22	18.338.386.163	16.727.247.529	Accrued Expenses
Kewajiban pengembalian dana	23	39.029.536.684	7.784.828.001	Refund Liabilities
Liabilitas Hak Guna	24	4.226.734.748	3.464.644.094	Lease Liabilities
Utang Pajak	25	194.501.035.693	98.104.451.617	Taxes Payables
Kewajiban Kontrak	26	2.942.726.644	2.259.890.669	Contract Liability
Liabilitas Imbalan Kerja Jangka Pendek	27	14.397.391.354	13.912.236.740	Short Term Employee Benefit
Jumlah Liabilitas Jangka Pendek		1.045.188.438.355	836.751.938.323	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Pinjaman bank jangka panjang	28	293.833.471.889	360.776.420.282	Long term bank loans
Pinjaman kepada pemegang saham	29	100.687.260.698	-	Shareholders loans
Liabilitas Hak Guna	24	3.000.553.652	1.393.759.330	Lease Liability
Kewajiban imbalan pasca kerja	30	60.859.762.042	84.086.064.395	Employment benefit obligation
Jumlah Liabilitas Jangka Panjang		458.381.048.281	446.256.244.007	Total Non-Current Liabilities
JUMLAH LIABILITAS		1.503.569.486.636	1.283.008.182.330	TOTAL LIABILITIES

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

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

PT INDOFARMA Tbk
DAN ENTITAS ANAK
 LAPORAN POSISI KEUANGAN KONSOLIDASIAN
 31 DESEMBER 2021 DAN 2020
 (Dinyatakan dalam Rupiah Penuh)

PT INDOFARMA Tbk
AND SUBSIDIARIES
 CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
 December 31, 2021 and 2020
 (Expressed in Full Rupiah)

	Catatan / Notes	31 Desember 2021/ December 31, 2021	31 Desember 2020/ December 31, 2020	
EKUITAS				EQUITY
EKUITAS YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK				EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT ENTITY
Modal saham				Share capital
Modal dasar - 10.000.000.000 saham, Modal ditempatkan dan disetor penuh sebanyak 3.099.267.500 lembar dengan nilai nominal Rp100 per lembar	32	309.926.750.000	309.926.750.000	Authorized - 10,000,000,000 shares, Issued and fully paid 3,099,267,500 shares with par value of Rp100 per share
Tambahan modal disetor	33	81.120.060.644	81.120.060.644	Additional paid-in capital
Komponen ekuitas lainnya	34	101.797.512.549	-	Other equity component
Keuntungan belum direalisasi atas aset keuangan tersedia untuk dijual		50.585.449	50.585.449	Unrealized gain on financial assets at fair value through other comprehensive income
Keuntungan (Kerugian) aktuarial		(1.331.740.494)	(15.088.850.897)	Actuarial gain (loss)
Keuntungan revaluasi aset		203.293.717.754	203.293.717.754	Unrealized gain revaluation assets
Saldo laba:				Retained earnings:
Telah ditentukan penggunaannya		1.271.553.449	1.271.553.449	Appropriated
Belum ditentukan penggunaannya		(187.832.656.959)	(150.252.017.344)	Unappropriated
Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk		508.295.782.392	430.321.799.055	Total equity attributable to owners of the parent entity
Kepentingan non pengendali	31	14.127.114	4.677.464	Non-controlling interests
JUMLAH EKUITAS		508.309.909.506	430.326.476.519	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		2.011.879.396.142	1.713.334.658.849	TOTAL LIABILITIES AND EQUITY

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

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

PT INDOFARMA Tbk DAN ENTITAS ANAK LABORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2021 dan 2020 (Dinyatakan dalam Rupiah Pembul)		PT INDOFARMA Tbk AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020 (Expressed in Full Rupiah)		
	Catatan / Notes	31 Desember 2021/ December 31, 2021	31 Desember 2020/ December 31, 2020	
Penjualan bersih	35	2.901.986.532.879	1.715.587.654.399	Net sales
Beban pokok penjualan	36	(2.450.332.548.549)	(1.314.987.873.576)	Cost of goods sold
LABA BRUTO		451.653.984.330	400.599.780.823	GROSS PROFIT
Beban penjualan	37	(153.158.756.202)	(140.934.544.872)	Selling expenses
Beban tunun dan administrasi	38	(148.534.732.122)	(126.316.625.703)	General and administrative expenses
Kerugian lain-lain-neto	40	(97.981.260.981)	(75.179.785.537)	Other expense-net
LABA USAHA		51.979.235.025	58.168.824.711	OPERATING PROFIT
Beban keuangan	39	(43.305.696.962)	(40.410.906.886)	Finance expenses
Bagian laba dari entitas asosiasi	12	99.660.989	323.684.351	Share of profit from Associate
LABA SEBELUM PAJAK		8.773.199.052	18.081.602.176	PROFIT BEFORE TAX
Pajak Penghasilan				Income Taxes
Beban pajak kini	41a	(64.450.855.889)	(25.958.590.336)	Current tax expense
Manfaat pajak tangguhan	41b	18.106.415.611	7.907.008.869	Deferred tax benefit
Jumlah Pajak Penghasilan		(46.344.440.278)	(18.051.581.467)	Total Income Tax
LABA (RUGI) TAHUN BERJALAN		(37.571.241.226)	30.020.709	PROFIT (LOSS) FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos-pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified to profit or loss
Pengukuran Kembali Liabilitas Imbalan Pasca Kerja	30	17.068.629.029	(4.022.141.115)	Remeasurement of Post Employment Benefit
Pajak Penghasilan Terkait		(3.311.467.365)	362.154.910	Related Income Tax
Pos-pos yang tidak akan direklasifikasi ke laba rugi		13.757.161.664	(3.659.986.205)	Item that will not be reclassified to profit or loss
JUMLAH PENGHASILAN (RUGI) KOMPREHENSIF LAIN		13.757.161.664	(3.659.986.205)	TOTAL OTHER COMPREHENSIVE INCOME (LOSS)
RUGI KOMPREHENSIF TAHUN BERJALAN		(23.814.079.562)	(3.629.965.496)	TOTAL COMPREHENSIVE LOSS FOR THE YEAR
Laba (Rugi) yang dapat diatribusikan kepada:				Profit (loss) attributable to:
Pemilik entitas induk		(37.580.639.615)	27.580.910	Owners of the parent
Kepentingan non-pengendali		9.398.389	2.439.799	Non-controlling interests
Jumlah		(37.571.241.226)	30.020.709	Total
Laba (Rugi) Komprehensif yang dapat diatribusikan kepada :				Comprehensive profit (loss) attributable
Pemilik Entitas Induk		(23.823.529.212)	(3.632.394.862)	Owners of the Parent
Kepentingan Non Pengendali		9.449.650	2.429.366	Non-controlling interest
Jumlah		(23.814.079.562)	(3.629.965.496)	Total
LABA RUGI BERSIH PER SAHAM		(12,12)	0,01	EARNINGS LOSS PER SHARE

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

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PT INDOFARMA Tbk
 DAN ENTITAS ANAK
 LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
 UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2021 dan 2020
 (Dinyatakan dalam Rupiah Penuh)

PT INDOFARMA Tbk
 AND SUBSIDIARIES
 CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
 FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
 (Expressed in Full Rupiah)

	Penghasilan Komprehensif Lain / Other Comprehensive Income		Saldo Laba / Retained Earnings		Total Ekuitas Distribusikan Ke Pemilik Induk Total Equity Attributable to Owners of the Parent	Kepentingan Non- Pengendali/ Non- Controlling Interests	Total Ekuitas / Total Equity						
	Modal Disorok / Full Paid Capital	Modal Disorok / Additional Paid In Capital	Keuntungan (Kerugian) Ases Keuntungan / Kerugian / Aktuarial / Unrealized Gain (Loss) Aktuarial Financial Ases	Keuntungan (Kerugian) Ases Keuntungan / Kerugian / Aktuarial / Unrealized Gain (Loss) Aktuarial Financial Ases				Keuntungan (Kerugian) Ases Keuntungan / Kerugian / Aktuarial / Unrealized Gain (Loss) Aktuarial Financial Ases	Belum Dibeat Penggunaan / Unappropriated				
Saldo per 1 Januari 2020	32,33	309.926.750.000	81.120.000.644	50.585.449	(11.428.875.129)	-	203.293.217.754	1.271.553.449	(79.200.152.444)	504.933.639.536	1.687.510	504.935.327.036	Balance as at January 1, 2019 adjustment adoption of SFAS 71, 72, and 73 Transactions with non controlling interest Loss for the year Threshold Gain (Loss) Account
Penerapan PSAK 71, 72, dan 73 Terselaku dengan kepentingannya penting	-	-	-	-	-	(70.978.288.829)	-	-	(70.978.288.829)	504.933.639.536	(596.192)	504.935.327.036	
Laba Tahun Berjalan Keuntungan (Kerugian) Aktuarial	-	-	-	-	(3.659.975.771)	(1.156.781)	27.580.910	-	27.580.910	430.331.799.055	1.156.781	430.331.799.055	Balance as at December 31, 2020
Saldo per 31 Desember 2020	32,33	309.926.750.000	81.120.000.644	50.585.449	(15.088.850.897)	-	203.293.217.754	1.271.553.449	(150.252.017.244)	430.331.799.055	4.677.464	430.336.476.519	Balance as at December 31, 2020
Pembelian Tanpa Bunga Uang Penerjemahan Saham Rugi Tahun Berjalan Keuntungan (Kerugian) Aktuarial	34	-	-	-	-	101.797.512.549	-	-	(37.580.639.615)	101.797.512.549	9.308.389	101.797.512.549	Described Interest Attributable to Shareholder Loan Loss for the year Threshold Gain (Loss) Account
Saldo per 31 Desember 2021	32,33	309.926.750.000	81.120.000.644	50.585.449	(13.757.110.403)	-	203.293.217.754	1.271.553.449	(187.832.656.959)	508.295.782.392	14.127.114	508.309.909.506	Balance as at December 31, 2021

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

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PT INDOFARMA Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
31 DESEMBER 2021 DAN 2020
(Dinyatakan dalam Rupiah Penuh)

PT INDOFARMA Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
December 31, 2021 and 2020
(Expressed in Full Rupiah)

	Catatan / Notes	31 Desember 2021/ December 31, 2021	31 Desember 2020/ December 31, 2020	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	4,45,46	380.814.191.220	158.178.406.505	Cash and cash equivalents
Piutang usaha	45,46,47			Trade receivables
- Pihak berelasi	6	175.185.265.714	291.657.582.312	Related parties -
- Pihak ketiga	6	204.314.194.121	268.168.160.832	Third parties -
Piutang lain-lain – Neto	7	12.532.662.721	11.978.307.436	Other receivables
Persediaan – Neto	8	333.734.190.679	144.767.398.929	Inventories
Pajak dibayar dimuka	9	149.781.949.486	176.627.098.219	Prepaid taxes
Uang muka dan biaya dibayar dimuka	10	80.721.401.186	77.699.535.782	Advances and prepayments
Aset pengembalian dana	11	12.848.512.862	5.656.330.065	Right of return assets
Aset lancar lainnya	5	61.457.732.000	-	Other current assets
Jumlah Aset Lancar		1.411.390.099.989	1.134.732.820.080	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi pada entitas asosiasi	12	1.215.177.152	1.115.516.163	Investment in associate
Aset keuangan tersedia untuk dijual	13	155.585.955	155.585.955	Financial assets at fair value through other comprehensive income
Aset Pajak Tangguhan	41b	88.066.461.550	73.271.513.304	Deferred Tax Assets
Aset Tetap	14	456.937.782.287	456.932.530.650	Property, Plant and Equipment
Aset Hak Guna	15	20.209.186.168	14.453.636.893	Right of Use Assets
Aset tak berwujud	16	11.714.578.016	17.063.010.017	Intangible assets
Properti Investasi	17	13.223.541.747	13.397.694.666	Investment Property
Aset tidak lancar yang akan ditinggalkan	18	2.086.524.945	2.212.351.121	Abandoned non-current assets
Aset tidak lancar atas kelompok lepasan yang dimiliki untuk dijual	19	6.858.958.333	-	Non-current assets of disposal group classified as held for sale
Aset tidak lancar lainnya		21.500.000	-	Other non-current assets
Jumlah Aset Tidak Lancar		600.489.296.153	578.601.838.769	Total Non-Current Assets
JUMLAH ASET		2.011.879.396.142	1.713.334.658.849	TOTAL ASSETS
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha	45,46,47			Trade payables
- Pihak berelasi	20	82.093.459.147	49.129.314.018	Related parties -
- Pihak ketiga	20	486.569.315.344	553.511.320.238	Third parties -
Utang pemegang saham	29	78.000.000.000	-	Shareholder's loan
Pinjaman bank jangka pendek	21,46	125.089.852.578	91.858.005.417	Short term bank loans
Biaya yang masih harus dibayar	22	18.338.386.163	16.727.247.529	Accrued Expenses
Kewajiban pengembalian dana	23	39.029.536.684	7.784.828.001	Refund Liabilities
Liabilitas Hak Guna	24	4.226.734.748	3.464.644.094	Lease Liabilities
Utang Pajak	25	194.501.035.693	98.104.451.617	Taxes Payables
Kewajiban Kontrak	26	2.942.726.644	2.259.890.669	Contract Liability
Liabilitas Imbalan Kerja Jangka Pendek	27	14.397.391.354	13.912.236.740	Short Term Employee Benefit
Jumlah Liabilitas Jangka Pendek		1.045.188.438.355	836.751.938.323	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Pinjaman bank jangka panjang	28	293.833.471.889	360.776.420.282	Long term bank loans
Pinjaman kepada pemegang saham	29	100.687.260.698	-	Shareholders loans
Liabilitas Hak Guna	24	3.000.553.652	1.393.759.330	Lease Liability
Kewajiban imbalan pasca kerja	30	60.859.762.042	84.086.064.395	Employment benefit obligation
Jumlah Liabilitas Jangka Panjang		458.381.048.281	446.256.244.007	Total Non-Current Liabilities
JUMLAH LIABILITAS		1.503.569.486.636	1.283.008.182.330	TOTAL LIABILITIES

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

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DAN ENTITAS ANAK
 LAPORAN POSISI KEUANGAN KONSOLIDASIAN
 31 DESEMBER 2021 DAN 2020
 (Dinyatakan dalam Rupiah Penuh)

PT INDOFARMA Tbk
AND SUBSIDIARIES
 CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
 December 31, 2021 and 2020
 (Expressed in Full Rupiah)

	Catatan / Notes	31 Desember 2021/ December 31, 2021	31 Desember 2020/ December 31, 2020	
EKUITAS				EQUITY
EKUITAS YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK				EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT ENTITY
Modal saham				Share capital
Modal dasar - 10.000.000.000 saham, Modal ditempatkan dan disetor penuh sebanyak 3.099.267.500 lembar dengan nilai nominal Rp100 per lembar	32	309.926.750.000	309.926.750.000	Authorized - 10,000,000,000 shares, Issued and fully paid 3,099,267,500 shares with par value of Rp100 per share
Tambahan modal disetor	33	81.120.060.644	81.120.060.644	Additional paid-in capital
Komponen ekuitas lainnya	34	101.797.512.549	-	Other equity component
Keuntungan belum direalisasi atas aset keuangan tersedia untuk dijual		50.585.449	50.585.449	Unrealized gain on financial assets at fair value through other comprehensive income
Keuntungan (Kerugian) aktuarial		(1.331.740.494)	(15.088.850.897)	Actuarial gain (loss)
Keuntungan revaluasi aset		203.293.717.754	203.293.717.754	Unrealized gain revaluation assets
Saldo laba:				Retained earnings:
Telah ditentukan penggunaannya		1.271.553.449	1.271.553.449	Appropriated
Belum ditentukan penggunaannya		(187.832.656.959)	(150.252.017.344)	Unappropriated
Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk		508.295.782.392	430.321.799.055	Total equity attributable to owners of the parent entity
Kepentingan non pengendali	31	14.127.114	4.677.464	Non-controlling interests
JUMLAH EKUITAS		508.309.909.506	430.326.476.519	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		2.011.879.396.142	1.713.334.658.849	TOTAL LIABILITIES AND EQUITY

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	Catatan / Notes	31 Desember 2021/ December 31, 2021	31 Desember 2020/ December 31, 2020	
Penjualan bersih	35	2.901.986.532.879	1.715.587.654.399	Net sales
Beban pokok penjualan	36	(2.450.332.548.549)	(1.314.987.873.576)	Cost of goods sold
LABA BRUTO		451.653.984.330	400.599.780.823	GROSS PROFIT
Beban penjualan	37	(153.158.756.202)	(140.934.544.872)	Selling expenses
Beban tunun dan administrasi	38	(148.534.732.122)	(126.316.625.703)	General and administrative expenses
Kerugian lain-lain-neto	40	(97.981.260.981)	(75.179.785.537)	Other expense-net
LABA USAHA		51.979.235.025	58.168.824.711	OPERATING PROFIT
Beban keuangan	39	(43.305.696.962)	(40.410.906.886)	Finance expenses
Bagian laba dari entitas asosiasi	12	99.660.989	323.684.351	Share of profit from Associate
LABA SEBELUM PAJAK		8.773.199.052	18.081.602.176	PROFIT BEFORE TAX
Pajak Penghasilan				Income Taxes
Beban pajak kini	41a	(64.450.855.889)	(25.958.590.336)	Current tax expense
Manfaat pajak tangguhan	41b	18.106.415.611	7.907.008.869	Deferred tax benefit
Jumlah Pajak Penghasilan		(46.344.440.278)	(18.051.581.467)	Total Income Tax
LABA (RUGI) TAHUN BERJALAN		(37.571.241.226)	30.020.709	PROFIT (LOSS) FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos-pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified to profit or loss
Pengukuran Kembali Liabilitas Imbalan Pasca Kerja	30	17.068.629.029	(4.022.141.115)	Remeasurement of Post Employment Benefit
Pajak Penghasilan Terkait		(3.311.467.365)	362.154.910	Related Income Tax
Pos-pos yang tidak akan direklasifikasi ke laba rugi		13.757.161.664	(3.659.986.205)	Item that will not be reclassified to profit or loss
JUMLAH PENGHASILAN (RUGI) KOMPREHENSIF LAIN		13.757.161.664	(3.659.986.205)	TOTAL OTHER COMPREHENSIVE INCOME (LOSS)
RUGI KOMPREHENSIF TAHUN BERJALAN		(23.814.079.562)	(3.629.965.496)	TOTAL COMPREHENSIVE LOSS FOR THE YEAR
Laba (Rugi) yang dapat diatribusikan kepada:				Profit (loss) attributable to:
Pemilik entitas induk		(37.580.639.615)	27.580.910	Owners of the parent
Kepentingan non-pengendali		9.398.389	2.439.799	Non-controlling interests
Jumlah		(37.571.241.226)	30.020.709	Total
Laba (Rugi) Komprehensif yang dapat diatribusikan kepada :				Comprehensive profit (loss) attributable
Pemilik Entitas Induk		(23.823.529.212)	(3.632.394.862)	Owners of the Parent
Kepentingan Non Pengendali		9.449.650	2.429.366	Non-controlling interest
Jumlah		(23.814.079.562)	(3.629.965.496)	Total
LABA RUGI BERSIH PER SAHAM		(12,12)	0,01	EARNINGS LOSS PER SHARE

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

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 LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
 UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2021 dan 2020
 (Dinyatakan dalam Rupiah Penuh)

PT INDOFARMA Tbk
 AND SUBSIDIARIES
 CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
 FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
 (Expressed in Full Rupiah)

	Penghasilan Komprehensif Lain / Other Comprehensive Income		Saldo Laba / Retained Earnings		Total Ekuitas Distributable Ke Pemilik/ Equity Attributable to Owners of the Parent	Kepentingan Non- Pengendali/ Non- Controlling Interests	Total Ekuitas / Total Equity	Balance as at January 1, 2019 adoption of SFAS 71.72, and 73 Transition with non-comparing basis for the year Ended for the year Ended (Revised) (Loss) / Accrual Balance as at December 31, 2020					
	Modal/Direksi/ Full Paid Capital	Modal/Direksi/ Additional Paid in Capital	Keuntungan (Kerugian) Ases Keuntungan / Unrealized Gain (Loss) Financial Asset	Keuntungan (Kerugian) Aktuarial Unrealized gain (loss) Aktuarial					Komponen Ekuitas Lainnya/ Other Equity Component	Keuntungan (Kerugian) Kerugian Ases/ Unrealized gain (loss) Revaluation Asset	Dibebankan Penggunaan/Ases/ Hypothetical	Beban Dibebankan Penggunaan/Ases/ Unappropriated	
Saldo per 1 Januari 2020	32.33	309.926.750.000	81.120.060.644	50.585.449	(11.428.875.126)	-	203.293.717.754	1.271.553.449	(79.300.152.644)	504.033.639.526	1.687.510	504.935.237.036	Balance as at January 1, 2019 adoption of SFAS 71.72, and 73 Transition with non-comparing basis for the year Ended for the year Ended (Revised) (Loss) / Accrual Balance as at December 31, 2020
Penyesuaian Revisi PSAC 71.72, dan 73 Transisi dengan komparasi non- perbandingan Pajak Tahun Berjalan Keuntungan (Kerugian) Aktuarial													
Saldo per 31 Desember 2020	32.33	309.926.750.000	81.120.060.644	50.585.449	(15.088.850.987)	(3.659.975.771)	203.293.717.754	1.271.553.449	(79.252.017.340)	430.321.799.055	1.677.464	430.326.476.519	Balance as at December 31, 2020
Pembiayaan Traja Bunga Uang Pengang Saham Kegai Tahun Berjalan Keuntungan (Kerugian) Aktuarial													
Saldo per 31 Desember 2021	32.33	309.926.750.000	81.120.060.644	50.585.449	(1.331.740.493)	13.757.110.403	101.797.512.549	1.271.553.449	(187.832.656.659)	508.295.782.392	1.417.114	508.309.909.506	Balance as at December 31, 2021

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

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

f. Panasia Indo Resources

PT PANASIA INDO RESOURCES TBK DAN ENTITAS ANAK		PT PANASIA INDO RESOURCES TBK AND SUBSIDIARIES		
LAPORAN POSISI KEUANGAN 31 Desember 2021 Dan 2020 (Disajikan dalam ribuan Rupiah, kecuali dinyatakan lain)		STATEMENTS OF FINANCIAL POSITION December 31, 2021 And 2020 (Expressed in thousands of Rupiah, unless otherwise stated)		
	Catatan/ Notes	2021	2020	
ASET				ASSETS
Aset Lancar				Current Assets
Kas dan Setara Kas	3d, 4	476.927	809.138	Cash and Cash Equivalents
Piutang Usaha - Setelah Dikurangi Cadangan Kerugian Penurunan Nilai Sebesar Rp2.369.820 dan Rp1.286.548 Pada Tahun 2021 dan 2020				Account Receivables - Net Less Allowance for Impairment Loss of Rp2.369.820 and Rp1.286.548 For The Years 2021 and 2020
Pihak Ketiga	5	786.185	2.692.046	Third Parties
Piutang Lain-lain Pihak Ketiga	6	1.720.141	1.621.591	Other Receivables Third Parties
Persediaan - Setelah Dikurangi Cadangan Kerugian Penurunan Nilai Sebesar Rp18.462.279 dan Rp15.412.645 Pada Tahun 2021 dan 2020	3g, 7	11.993.215	15.594.240	Inventories - Net of Allowance for Impairment Loss of Rp18.462.279 and Rp15.412.645 For The Years 2021 and 2020
Biaya Dibayar Dimuka dan Uang Muka Pembelian	3i, 8	104.776	20.803	Prepaid Expenses and Advance Payment
Jumlah Aset Lancar		<u>15.081.244</u>	<u>20.737.818</u>	Total Current Assets
Aset Tidak Lancar				Non-Current Assets
Piutang Pihak Berelasi Non-Usaha	3h, 9	15.755.121	15.755.121	Due From Related Parties
Investasi Jangka Panjang	3j, 10	287.057	287.057	Long Term Investments
Properti Investasi - Setelah Dikurangi Akumulasi Penyusutan Sebesar Rp3.526.426 dan Rp1.060.964 Pada Tahun 2021 dan 2020	3k, 11	2.121.943	805.376	Investment Properties - Net Less Accumulated Depreciation Rp3.526.426 and Rp1.060.964 For The Years 2021 and 2020
Aset Tetap - Setelah Dikurangi Akumulasi Penyusutan dan Cadangan Kerugian Penurunan Nilai Sebesar Rp895.101.280 dan Rp892.542.066 Pada Tahun 2021 dan 2020	3l, 12	310.796.530	344.195.297	Fixed Assets - Net Less Accumulated Depreciation and Allowance for Impairment Loss of Rp895.101.280 and Rp892.542.066 For The Years 2021 and 2020
Aset Lain-lain	13	2.335.530	2.335.530	Other Assets
Jumlah Aset Tidak Lancar		<u>331.296.181</u>	<u>363.378.381</u>	Total Non Current Assets
JUMLAH ASET		<u>346.377.425</u>	<u>384.116.199</u>	TOTAL ASSETS

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan/
The accompanying notes to consolidated financial statements form an integral part of these financial statements taken as a whole

**PT PANASIA INDO RESOURCES TBK
DAN ENTITAS ANAK**

LAPORAN POSISI KEUANGAN
31 Desember 2021 Dan 2020
(Disajikan dalam ribuan Rupiah, kecuali dinyatakan lain)

**PT PANASIA INDO RESOURCES TBK
AND SUBSIDIARIES**

STATEMENTS OF FINANCIAL POSITION
December 31, 2021 And 2020

(Expressed in thousands of Rupiah, unless otherwise stated)

	Catatan/ Notes	2021	2020	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
Liabilitas Jangka Pendek				Short Term Liabilities
Utang Usaha				Account Payables
Pihak Ketiga	3m, 14	6.222.459	6.353.695	Third Parties
Utang Bank Jangka Pendek	15	105.590.674	104.377.074	Short Term Bank Loan
Utang Muka Diterima Dimuka	16	394.485	1.825.769	Advances Received
Utang Pajak	17a	2.744.163	1.702.009	Taxes Payable
Beban Yang Masih Harus Dibayar	18	26.694.397	24.680.158	Accrued Expenses
Utang Lain-lain				Other Payables
Pihak Berelasi	3h, 19	60.387.541	55.191.542	Related Parties
Pihak Ketiga	19	54.805.487	51.130.529	Third Parties
Jumlah Liabilitas Jangka Pendek		<u>256.839.206</u>	<u>245.260.776</u>	Total Short Term Liabilities
Liabilitas Jangka Panjang				Long Term Liabilities
Utang Pihak Berelasi Non-Usaha	3h, 20	74.246.551	77.564.551	Due To Related Parties
Liabilitas Imbalan Pasca Kerja	3r, 21	32.484	1.586.522	Employee Benefit Liabilities
Liabilitas Pajak Tangguhan	3t, 17c	35.691.486	38.718.712	Deferred Tax Liabilities
Jumlah Liabilitas Jangka Panjang		<u>109.970.521</u>	<u>117.869.785</u>	Total Long Term Liabilities
Jumlah Liabilitas		<u>366.809.727</u>	<u>363.130.561</u>	Total Liabilities
Ekuitas				Equity
Modal Dasar 12.000.000 Lembar Saham Dengan Nilai Nominal Rp500 per lembar. Modal Ditempatkan dan Disetor Sebanyak 3.601.462.800 Lembar Saham Pada Tahun 2021 dan 2020.	22	1.800.731.400	1.800.731.400	Capital Stock Authorized 12,000,000 Shares Per Value Rp500 Per Share. Issued and Paid Up Capital of 3,601,462,800 Shares For The Years 2021 and 2020.
Tambahan Modal Disetor	23	135.554.492	135.564.492	Additional Paid-In Capital
Saldo Laba				Retained Earning
Ditentukan Penggunaannya	24	10.640.000	10.640.000	Appropriated
Belum Ditentukan Penggunaannya	24	(1.953.461.153)	(1.912.614.034)	Unappropriated
Keuntungan Non Pengendali	25	(13.907.041)	(13.336.220)	Non-Controlling Interest
Jumlah Ekuitas		<u>(20.432.302)</u>	<u>20.985.638</u>	Total Equity
JUMLAH LIABILITAS DAN EKUITAS		<u>346.377.425</u>	<u>384.116.199</u>	TOTAL LIABILITIES AND EQUITY

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan/
The accompanying notes to consolidated financial statements form an integral part of these financial statements taken as a whole

Bandung, 16 Juni 2022/June 16, 2022



Enrico Haryono
Direktur Utama/President Director

**PT PANASIA INDO RESOURCES TBK
DAN ENTITAS ANAK**

LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
Untuk Tahun Yang Berakhir
31 Desember 2021 Dan 2020
(Disajikan dalam ribuan Rupiah, kecuali dinyatakan lain)

**PT PANASIA INDO RESOURCES TBK
AND SUBSIDIARIES**

STATEMENTS OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
For The Years Ended
December 31, 2021 And 2020
(Expressed in thousands of Rupiah, unless otherwise stated)

	Catatan/ Notes	2021	2020	
PENDAPATAN USAHA	3s, 26	11.764.292	10.600.097	REVENUE
BEBAN POKOK PENJUALAN	27	(52.658.671)	(53.525.678)	COST OF GOODS SOLD
RUGI KOTOR		(40.894.379)	(42.925.581)	GROSS LOSS
BEBAN OPERASIONAL	3s, 28	(12.889.909)	(14.841.159)	OPERATING EXPENSES
RUGI USAHA		(53.784.288)	(57.766.740)	OPERATING LOSS
PENDAPATAN DAN (BEBAN) LAIN-LAIN				OTHER INCOMES AND (EXPENSES)
Pendapatan Lain-lain	29	14.702.958	14.461.313	Other Incomes
Beban Lain-lain	29	(5.624.554)	(14.577.094)	Other Expenses
Jumlah Pendapatan dan (Beban) Lain-lain		9.078.404	(115.781)	Total Other Incomes And (Expenses)
RUGI SEBELUM PAJAK		(44.705.884)	(57.882.521)	LOSS BEFORE TAX
BEBAN PAJAK PENGHASILAN				INCOME TAX EXPENSES
Pajak Kini	3t, 17b	-	-	Current Tax
Pajak Tanggihan	3t, 17c	2.735.549	9.912.533	Deferred Tax
Jumlah Beban Pajak Penghasilan		2.735.549	9.912.533	Total Income Tax Expenses
RUGI SETELAH PAJAK		(41.970.335)	(47.969.988)	LOSS AFTER TAX
PENDAPATAN KOMPREHENSIF LAINNYA				OTHER COMPREHENSIVE INCOME
Laba (Rugi) Aktuarial	3r, 21	260.718	48.849	Actuarial Income (Loss)
Pajak Penghasilan Atas Laba (Rugi) Aktuarial	17c	(57.358)	-	Income Tax on Actuarial Income (Loss)
Penghasilan Komprehensif Lain Setelah Pajak		203.360	48.849	Other Comprehensive Income After Tax
JUMLAH RUGI KOMPREHENSIF TAHUN BERJALAN		(41.766.975)	(47.921.139)	TOTAL COMPREHENSIVE LOSS FOR THE YEAR

**PT PANASIA INDO RESOURCES TBK
DAN ENTITAS ANAK**

LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
Untuk Tahun Yang Berakhir
31 Desember 2021 Dan 2020
(Disajikan dalam ribuan Rupiah, kecuali dinyatakan lain)

**PT PANASIA INDO RESOURCES TBK
AND SUBSIDIARIES**

STATEMENTS OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
For The Years Ended
December 31, 2021 And 2020
(Expressed in thousands of Rupiah, unless otherwise stated)

	Catatan/ Notes	2021	2020	
RUGI BERSIH YANG DAPAT DIATRIBUSIKAN KEPADA:				NET LOSS THAT CAN BE DISTRIBUTED TO:
Pemilik Entitas Induk		(41.399.514)	(47.254.731)	Owner of Parent Entity
Kepentingan Non Pengendali		(570.821)	(715.257)	Non Controlling Interest
Jumlah Rugi Bersih		(41.970.335)	(47.969.988)	Total Net Loss
RUGI KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				COMPREHENSIVE LOSS THAT CAN BE DISTRIBUTED TO:
Pemilik Entitas Induk		(41.196.154)	(47.205.882)	Owner of Parent Entity
Kepentingan Non Pengendali		(570.821)	(715.257)	Non Controlling Interest
Jumlah Laba Komprehensif Lainnya		(41.766.975)	(47.921.139)	Total Comprehensive Loss
RUGI BERSIH PER SAHAM	3p, 30	(0,01)	(0,01)	NET LOSS PER SHARE

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan/
The accompanying notes to consolidated financial statements form an integral part of these financial statements taken as a whole

Bandung, 16 Juni 2022/June 16, 2022



PT PANASIA INDO RESOURCES Tbk

Enrico Haryono
Direktur Utama/President Director

**PT PANASIA INDO RESOURCES Tbk
DAN ENTITAS ANAK**

**PT PANASIA INDO RESOURCES Tbk
AND SUBSIDIARIES**

LAPORAN PERUBAHAN EKUITAS
Untuk Tahun Yang Berakhir
31 Desember 2021 Dan 2020
(Disajikan dalam ribuan Rupiah, kecuali dinyatakan lain)

STATEMENTS OF CHANGES IN EQUITY
For The Years Ended
December 31, 2021 And 2020
(Expressed in thousands of Rupiah, unless otherwise stated)

Catatan/ Notes	Modal Saham/ Capital Stock	Tambahkan Modal Diseor/ Additional Paid-in Capital	Saldo Laba/ Retained Earnings			Kepentingan Non Pengendali/ Non- Controlling Interest	Jumlah Ekuitas/ Total Equity
			Diturunkan Pengusaiannya/ Appropriated	Belum Diturunkan Pengusaiannya/ Unappropriated			
	1.800.731.400	135.564.492	10.640.000	(1.864.157.853)	(12.620.963)	70.157.076	Balance as of December 31, 2019
24	-	-	-	(1.250.299)	-	(1.250.299)	Impact of Initial Adoption of PSAK 71
				(47.205.882)	(715.257)	(47.921.139)	Total Comprehensive Loss For The Year
	1.800.731.400	135.564.492	10.640.000	(1.912.614.034)	(13.336.220)	20.985.638	Balance as of December 31, 2020
24	-	-	-	349.035	-	349.035	Adjustment Prior Years
				(41.196.154)	(570.821)	(41.766.975)	Total Comprehensive Loss For The Year
	1.800.731.400	135.564.492	10.640.000	(1.953.461.153)	(13.907.041)	(20.432.302)	Balance as of December 31, 2021

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan/
The accompanying notes to consolidated financial statements form an integral part of these financial statements taken as a whole

g. Tirta Mahakam Resources

		<i>PT TIRTA MAHAKAM RESOURCES TBK</i> <i>STATEMENTS OF FINANCIAL POSITION</i> <i>FOR THE YEAR ENDED</i> <i>DECEMBER 31, 2021</i> <i>(EXPRESSED IN RUPIAH,</i> <i>UNLESS OTHERWISE STATE)</i>		
		<i>PT TIRTA MAHAKAM RESOURCES TBK</i> <i>LAPORAN POSISI KEUANGAN</i> <i>UNTUK TAHUN YANG BERAKHIR</i> <i>PADA TANGGAL 31 DESEMBER 2021</i> <i>(DISAJIKAN DALAM RUPIAH,</i> <i>KECUALI DINYATAKAN LAIN)</i>		
	Catatan/ Notes	2021	2020	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan bank	3b,3p,5	4.120.928.638	9.049.376.833	<i>Cash and banks</i>
Piutang usaha	3c,3p,6	-	614.322.400	<i>Account receivables</i>
Piutang lain-lain		23.123.600	539.508.756	<i>Other receivables</i>
Persediaan - Neto	3d, 7	33.980.201.899	113.929.103.339	<i>Inventories - Net</i>
Pajak dibayar di muka	3o,13	2.047.568.722	2.478.612.856	<i>Prepaid taxes</i>
Uang muka dan biaya dibayar di muka	3e, 8	13.247.015.516	16.781.764.425	<i>Advance and prepaid expenses</i>
Jumlah Aset Lancar		53.418.838.375	143.392.688.609	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset keuangan lainnya	3f,3s,9	651.888.000	651.888.000	<i>Other financial assets</i>
Aset tetap setelah dikurangi akumulasi penyusutan sebesar Rp 414.086.347.504 dan Rp 395.467.254.472 masing- masing pada tanggal 31 Desember 2021 dan 2020	3g, 3h,10 3m,11	226.864.086.563 1.734.151.206	248.955.124.407 1.725.842.707	<i>Property, plant and equipment net of accumulated depreciation of Rp 414,086,347,504 and Rp 395,467,254,472 as of December 31, 2021 and 2020, respectively</i>
Beban tanaman ditangguhkan		1.734.151.206	1.725.842.707	<i>Future crop expenditure</i>
Jumlah Aset Tidak Lancar		229.250.125.769	251.332.855.114	Total Non-Current Assets
JUMLAH ASET		282.668.964.144	394.725.543.723	TOTAL ASSETS

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

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT TIRTA MAHAKAM RESOURCES TBK
LAPORAN POSISI KEUANGAN
UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL 31 DESEMBER 2021
(DISAJIKAN DALAM RUPIAH,
KECUALI DINYATAKAN LAIN)

PT TIRTA MAHAKAM RESOURCES TBK
STATEMENTS OF FINANCIAL POSITION
FOR THE YEAR ENDED
DECEMBER 31, 2021
(EXPRESSED IN RUPIAH,
UNLESS OTHERWISE STATE)

	Catatan/ Notes	2021	2020	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha				Account payables
Pihak ketiga	3i, 3p, 12	7.342.652.178	59.015.392.445	Third parties
Pihak berelasi	3p, 3q, 12, 30	322.613.985	9.032.387.697	Related parties
Utang lain-lain				Other payables
Pihak ketiga		714.664.296	2.186.341.627	Third parties
Utang pajak	3o, 13	260.843.410	284.614.244	Taxes payables
Biaya yang masih harus dibayar	14	812.185.311	343.659.141	Accrued expenses
Utang bank	3j, 3p, 15	189.064.250.000	352.625.000.000	Bank loan
Jumlah Liabilitas Jangka Pendek		198.517.209.180	423.487.395.154	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON CURRENT LIABILITIES
Utang pihak berelasi	3p, 3q, 16, 30	81.322.450.000	74.360.250.000	Due to related parties
Utang pemegang saham	3p, 3q, 17, 30	497.084.393.953	261.999.843.953	Due to shareholders
Liabilitas pajak tangguhan	13	16.499.896.271	18.576.625.264	Deferred tax liability
Liabilitas imbalan pasca kerja	3k, 18	3.996.729.683	6.624.228.516	Post employment-benefits obligation
Jumlah Liabilitas Jangka Panjang		598.903.469.907	361.560.947.733	Total Non-current Liabilities
JUMLAH LIABILITAS		797.420.679.087	785.048.342.887	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham –				Capital stock -
Nilai nominal Rp125 per saham				Par value of Rp125 per share
Modal dasar – 4.000.000.000 saham				Authorized – 4,000,000,000 shares
Modal ditempatkan dan disetor penuh				Issued and fully paid
1.011.774.750 saham	19	126.471.843.750	126.471.843.750	1,011,774,750 shares
Tambahan modal disetor	20	16.238.938.833	16.238.938.833	Additional paid-in capital
Saldo laba (defisit)				Retained earnings (deficit)
Telah ditentukan penggunaannya		900.000.000	900.000.000	Appropriated
Belum ditentukan penggunaannya		(730.013.929.491)	(603.496.073.290)	Unappropriated
Penghasilan komprehensif lain				Other comprehensive income
Surplus revaluasi aset	21	83.772.507.960	80.550.488.423	Surplus on revaluation of assets
Pengukuran Kembali imbalan kerja	18	(12.121.075.995)	(10.987.996.880)	Remeasurement of employee benefits
JUMLAH EKUITAS		(514.751.714.943)	(390.322.799.164)	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		282.668.964.144	394.725.543.723	TOTAL LIABILITY AND EQUITY

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

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT TIRTA MAHAKAM RESOURCES TBK
 LAPORAN LABA RUGI DAN
 PENGHASILAN KOMPREHENSIF LAIN
 UNTUK TAHUN YANG BERAKHIR
 PADA TANGGAL 31 DESEMBER 2021
 (DISAJIKAN DALAM RUPIAH,
 KECUALI DINYATAKAN LAIN)

PT TIRTA MAHAKAM RESOURCES TBK
 STATEMENT OF PROFIT OR LOSS
 AND OTHER COMPREHENSIVE INCOME
 FOR THE YEAR ENDED
 DECEMBER 31, 2021
 (EXPRESSED IN RUPIAH,
 UNLESS OTHERWISE STATE)

	Catatan/ Notes	2021	2020	
PENJUALAN NETO	3n, 22	15.676.233.957	168.879.831.491	NET SALES
BEBAN POKOK PENJUALAN	3n, 23	(109.439.822.128)	(462.214.490.044)	COST OF GOODS SOLD
RUGI KOTOR		(93.763.588.171)	(293.334.658.553)	GROSS LOSS
Beban penjualan	24	(2.323.600.576)	(17.521.738.031)	Selling expenses
Beban umum dan administrasi	25	(11.552.170.081)	(63.394.385.345)	General and administrative expenses
Jumlah		(13.875.770.657)	(80.916.123.376)	Total
RUGI USAHA		(107.639.358.828)	(374.250.781.929)	OPERATING LOSS
Penghasilan bunga		59.001.124	94.255.041	Interest income
Beban bunga	26	(20.007.916.971)	(22.225.067.585)	Interest expenses
Rugi selisih kurs – neto	27	(5.288.964.346)	(8.259.595.274)	Loss on foreign exchange - net
Pendapatan lain-lain		7.260.772.761	4.377.223.284	Other income
Beban Lain-lain - Neto		(17.977.107.432)	(26.013.184.534)	Other Expense - Net
RUGI SEBELUM PAJAK		(125.616.466.260)	(400.263.966.463)	LOSS BEFORE TAX
BEBAN PAJAK – NETO	3o, 13	(901.389.941)	(14.134.472.952)	TAX EXPENSE - NET
RUGI TAHUN BERJALAN		(126.517.856.201)	(414.398.439.415)	LOSS FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Keuntungan revaluasi aset		3.222.019.537	(11.533.657.357)	Surplus on revaluation asset
Pengukuran kembali imbalan kerja		(1.133.079.115)	(336.928.128)	Remeasurement of employee benefits
JUMLAH RUGI KOMPREHENSIF TAHUN BERJALAN		(124.428.915.779)	(426.269.024.900)	TOTAL COMPREHENSIVE LOSS FOR THE YEAR
RUGI PER SAHAM	3r, 28	(125,05)	(409,58)	LOSS PER SHARE

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

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT TIRTA MAHAKAM RESOURCES TBK
 LAPORAN PERUBAHAN EKUITAS
 UNTUK TAHUN YANG BERAKHIR PADA TANGGAL 31 DESEMBER 2021
 (DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT TIRTA MAHAKAM RESOURCES TBK
 STATEMENT OF CHANGES IN EQUITY
 FOR THE YEAR ENDED DECEMBER 31, 2021
 (EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Modal saham/ Capital stock	Tambahkan modal disetor/Additional paid-in capital	Saldo laba (defisit)/Retained earnings (deficit)		Penghasilan komprehensif lain/Other comprehensive income		Jumlah ekuitas/ Total equity	
			Tidak ditentukan pengusutannya/ Appropriated	Belum ditentukan pengusutannya/ Unappropriated	Surplus revaluasi aset/ Surplus on revaluation of assets	Pengukuran kembali imbalan kerja/Reassessment of employee benefits		
Saldo 1 Januari 2020	126.471.843,750	16.238.938.833	900.000,000	(189.097.633,875)	92.084.145,780	(10.651.068,752)	35.946.225,736	Balance as of January 1, 2020
Rugi tahun berjalan	-	-	-	(414.398.439,415)	-	-	(414.398.439,415)	Loss for the year
Penghasilan komprehensif lain	-	-	-	-	(11.533.657,257)	(336.528,128)	(11.870.585,485)	Other comprehensive income
Saldo 31 Desember 2020	126.471.843,750	16.238.938.833	900.000,000	(603.496.073,290)	80.550.488,423	(10.987.596,880)	(390.322.793,164)	Balance as of December 31, 2020
Rugi tahun berjalan	-	-	-	(126.517.856,201)	-	-	(126.517.856,201)	Loss for the year
Penghasilan komprehensif lain	-	-	-	-	3.222.019,537	(1.133.079,115)	2.088.940,422	Other comprehensive income
Saldo 31 Desember 2021	126.471.843,750	16.238.938.833	900.000,000	(730.013.929,491)	83.772.507,960	(12.121.075,995)	(514.751.714,943)	Balance as of December 31, 2021

Catatan atas Laporan Keuangan bersama merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

4

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

Lampiran 4: Laporan Keuangan Perusahaan Tahun 2022

a. Asia Pasific Investama

PT ASIA PACIFIC INVESTAMA Tbk DAN ENTITAS ANAKNYA LAPORAN POSISI KEUANGAN KONSOLIDASIAN 31 Desember 2022 (Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)	2022	Catatan / Notes	2021	PT ASIA PACIFIC INVESTAMA Tbk AND ITS SUBSIDIARY CONSOLIDATED STATEMENT OF FINANCIAL POSITION December 31, 2022 (Expressed in millions of Rupiah, unless otherwise stated)
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan bank	28.008	3g,3i,5,36,37	19.943	<i>Cash on hand and in banks</i>
Piutang usaha - neto		3g,6,36,37		<i>Trade receivables - net</i>
Pihak ketiga	71.005		91.913	<i>Third parties</i>
Aset keuangan lancar lainnya - neto		3g,7,36,37		<i>Other current financial assets - net</i>
Pihak ketiga	586		692	<i>Third parties</i>
Persediaan - neto	607.205	3j,8	489.974	<i>Inventories - net</i>
Uang muka pembelian				<i>Purchase advances</i>
Pihak ketiga	4.960	9	21.880	<i>Third parties</i>
Pajak dibayar dimuka	11.063	19a	8.600	<i>Prepaid taxes</i>
Beban dibayar dimuka	406	3k	213	<i>Prepaid expenses</i>
Total Aset Lancar	723.233		633.215	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi saham	1.000	3g,3m,10,36,37	1.000	<i>Investment in shares</i>
Aset tetap - neto	3.044.010	3l,11	2.835.840	<i>Fixed assets - net</i>
Aset pajak tanggugihan - neto	188.548	3u,19e	271.782	<i>Deferred tax assets - net</i>
Uang jaminan	3.113	3g,36,37	3.097	<i>Security deposits</i>
Total Aset Tidak Lancar	3.236.671		3.111.719	Total Non-current Assets
TOTAL ASET	3.959.904		3.744.934	TOTAL ASSETS

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

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

The original consolidated financial statements included herein are in Indonesian language

**PT ASIA PACIFIC INVESTAMA Tbk
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
(lanjutan)
31 Desember 2022
(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)**

**PT ASIA PACIFIC INVESTAMA Tbk
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(continued)
December 31, 2022
(Expressed in millions of Rupiah, unless otherwise stated)**

	2022	Catatan / Notes	2021	
LIABILITAS DAN DEFISIENSI MODAL				LIABILITIES AND CAPITAL DEFICIENCY
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha		3g,12,36,37		Trade payables
Pihak berelasi	1.640	3f,35	1.487	Related party
Pihak ketiga	100.339		77.678	Third parties
Liabilitas keuangan jangka pendek lainnya		3g,13,36,37		Other short-term financial liabilities
Pihak ketiga	2.015	3f,35	8.250	Third parties
Utang pajak	386	19b	540	Taxes payable
Utang muka penjualan				Sales advances
Pihak berelasi	1.334.698	3f,15,35	1.218.234	Related parties
Pihak ketiga	13.137		13.011	Third parties
Beban akrual	147.107	3g,14,36,37	146.430	Accrued expenses
Utang bank jangka pendek	250.155	3g,16,36,37	252.005	Short-term bank loans
Liabilitas jangka panjang bagian jatuh tempo dalam satu tahun		3g,36,37		Current maturities of long-term liabilities
Utang bank	19.150	17	12.052	Bank loans
Utang lembaga keuangan lainnya	-	17	14.198	Other financial institution loans
Liabilitas sewa	78.500	3n,18	48.000	Lease liabilities
Total Liabilitas Jangka Pendek	1.947.127		1.791.885	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Liabilitas keuangan jangka panjang lainnya		3g,20,36,37		Other long-term financial liabilities
Pihak berelasi	1.282	3f,35	1.282	Related parties
Pihak ketiga	14.382		14.382	Third parties
Liabilitas jangka panjang - setelah dikurangi bagian jatuh tempo dalam satu tahun		3g,36,37		Long-term liabilities - net of current maturities
Utang bank	1.485.015	17	1.382.784	Bank loans
Liabilitas sewa	304.446	3n,18	339.904	Lease liabilities
Liabilitas imbalan kerja	52.573	3r,21	68.768	Employee benefits liability
Liabilitas diestimasi	196.607	3g,3p,22,36,37	182.350	Estimated liabilities
Utang subordinasi - pihak berelasi	101.464	3g,23,35,36,37	92.035	Subordinated loan - related party
Total Liabilitas Jangka Panjang	2.155.769		2.081.505	Total Non-current Liabilities
TOTAL LIABILITAS	4.102.896		3.873.390	TOTAL LIABILITIES

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

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

The original consolidated financial statements included herein are in Indonesian language

PT ASIA PACIFIC INVESTAMA Tbk DAN ENTITAS ANAKNYA LAPORAN POSISI KEUANGAN KONSOLIDASIAN (lanjutan) 31 Desember 2022 (Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)	2022	Catatan / Notes	2021	PT ASIA PACIFIC INVESTAMA Tbk AND ITS SUBSIDIARY CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued) December 31, 2022 (Expressed in millions of Rupiah, unless otherwise stated)
DEFISIENSI MODAL				CAPITAL DEFICIENCY
Defisiensi modal yang dapat diatribusikan kepada pemilik entitas induk				Capital deficiency attributable to owners of the Parent entity
Modal saham				Share Capital
- saham seri A nilai nominal Rp 1.000 (nilai penuh) per saham				- series A shares par value Rp 1,000 (full amount) per share
- saham seri B nilai nominal Rp 250 (nilai penuh) per saham				- series B shares par value Rp 250 (full amount) per share
- saham seri C nilai nominal Rp 100 (nilai penuh) per saham				- series C shares par value Rp 100 (full amount) per share
Modal dasar - 15.340.000.000 saham terdiri dari				Authorized - 15,340,000,000 shares consists of
- 1.040.000.000 saham seri A				- 1,040,000,000 series A shares
- 4.000.000.000 saham seri B				- 4,000,000,000 series B shares
- 10.300.000.000 saham seri C				- 10,300,000,000 series C shares
Modal ditempatkan dan disetor - pada tahun 2022 dan 2021 adalah 7.747.281.949 saham terdiri dari				Issued and fully paid-up capital - in 2022 and 2021 is 7,747,281,949 shares consists of
- 534.666.577 saham seri A				- 534,666,577 series A shares
- 932.000.000 saham seri B				- 932,000,000 series B shares
- 6.280.615.372 saham seri C	1.395.728	24	1.395.728	- 6,280,615,372 series C shares
Tambahan modal disetor	(48.125)	25	(48.125)	Additional paid-in capital
Selisih transaksi dengan pihak nonpengendali	200.951	26	200.951	Difference in value from transactions with non-controlling interest
Penghasilan komprehensif lain	1.371.415		1.370.299	Other comprehensive income
Defisit				Deficits
Ditentukan penggunaannya	2.000		2.000	Appropriated
Belum ditentukan penggunaannya	(3.064.511)		(3.049.523)	Unappropriated
Defisiensi modal yang dapat diatribusikan kepada pemilik entitas induk	(142.542)		(128.670)	Capital deficiency attributable to owners of the parent entity
Kepentingan nonpengendali	(450)	27	214	Non-controlling interests
DEFISIENSI MODAL	(142.992)		(128.456)	CAPITAL DEFICIENCY
TOTAL LIABILITAS DAN DEFISIENSI MODAL	3.959.904		3.744.934	TOTAL LIABILITIES AND CAPITAL DEFICIENCY

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

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

The original consolidated financial statements included herein are in Indonesian language

PT ASIA PACIFIC INVESTAMA Tbk DAN ENTITAS ANAKNYA LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN Untuk Tahun yang Berakhir Tanggal 31 Desember 2022 (Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)	2022	Catatan / Notes	2021	PT ASIA PACIFIC INVESTAMA Tbk AND ITS SUBSIDIARY CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME For the Year Ended December 31, 2022 (Expressed in millions of Rupiah, unless otherwise stated)
PENJUALAN NETO	1.623.733	38,28,35	1.702.852	NET SALES
BEBAN POKOK PENJUALAN	(1.569.595)	38,29,35	(1.644.169)	COSTS OF GOODS SOLD
LABA BRUTO	54.138		58.683	GROSS PROFIT
Beban penjualan	(49.779)	38,30	(84.881)	Selling expense
Beban umum dan administrasi	(19.051)	38,31	(21.303)	General and administrative expenses
Keuntungan selisih kurs - neto	195.862	3e	39.850	Gain on foreign exchange - net
Penghasilan (beban) lain-lain	(11.183)	38,32	2.230	Other income (expenses)
LABA (RUGI) USAHA	169.987		(5.421)	OPERATING PROFIT (LOSS)
Biaya keuangan	(87.993)	38,33	(97.003)	Finance costs
LABA (RUGI) SEBELUM PAJAK PENGHASILAN	81.994		(102.424)	PROFIT (LOSS) BEFORE INCOME TAX
BEBAN PAJAK PENGHASILAN - NETO	(103.387)	3u,19c	(37.192)	INCOME TAX EXPENSES - NET
RUGI NETO TAHUN BERJALAN	(21.393)		(139.616)	NET LOSS FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang akan direklasifikasi ke laba rugi				Items that will be reclassified to profit or loss
Keuntungan (kerugian) dari penjabaran laporan keuangan	1.116	3e	(24.963)	Gain (loss) on translation of financial statements
Pos yang tidak akan direklasifikasi ke laba rugi				Items that will not be reclassified to profit or loss
Pengukuran kembali liabilitas imbalan kerja	7.360	3r,21	3.114	Remeasurements of employee benefits liability
Pajak penghasilan terkait	(1.619)	3u,19e	(685)	Related income tax
PENGHASILAN (RUGI) KOMPREHENSIF LAIN - NETO SETELAH PAJAK	6.857		(22.534)	NET OTHER COMPREHENSIVE INCOME (LOSS) - NET AFTER TAX
TOTAL RUGI KOMPREHENSIF TAHUN BERJALAN	(14.536)		(162.150)	TOTAL COMPREHENSIVE LOSS FOR THE YEAR
RUGI NETO TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA				NET LOSS FOR THE YEAR ATTRIBUTABLE TO:
Pemilik entitas induk	(20.525)		(134.716)	Owners of the parent entity
Kepentingan nonpengendali	(868)		(4.900)	Non-controlling interest
TOTAL	(21.393)		(139.616)	TOTAL

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

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

The original consolidated financial statements included herein are in Indonesian language

PT ASIA PACIFIC INVESTAMA Tbk DAN ENTITAS ANAKNYA LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN (lanjutan) Untuk Tahun yang Berakhir Tanggal 31 Desember 2022 (Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)	PT ASIA PACIFIC INVESTAMA Tbk AND ITS SUBSIDIARY CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued) For the Year Ended December 31, 2022 (Expressed in millions of Rupiah, unless otherwise stated)
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	2022	Catatan / Notes	2021	
TOTAL RUGI				TOTAL
KOMPREHENSIF				COMPREHENSIVE LOSS
TAHUN BERJALAN YANG				FOR THE YEAR
DAPAT DIATRIBUSIKAN				ATTRIBUTABLE TO:
KEPADA				Owners of the parent entity
Pemilik entitas induk	(13.872)		(156.448)	Non-controlling interest
Kepentingan nonpengendali	(664)		(5.702)	TOTAL
TOTAL	(14.536)		(162.150)	
Rugi per saham -				Loss per share -
dasar dan diulusan	(2,65)	3q.34	(17,39)	basic and diluted

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

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

PT ASIA PACIFIC INVESTAMA TBK
DAN ENTITAS ANAKNYA
LAPORAN PERUBAHAN DEFISIENSI MODAL KONSOLIDASIAN
Untuk Tahun yang Berakhir Tanggal
31 Desember 2022
(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)

PT ASIA PACIFIC INVESTAMA TBK
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF CHANGES IN CAPITAL DEFICIENCY
For the Year Ended
December 31, 2022
(Expressed in millions of Rupiah, unless otherwise stated)

	Defisieni Modal yang Dapat Diatribusikan Kepada Pemilik Ekuitas bank/ Capital Deficiency Attributable to Owners of the Parent Entity				Defisit /		Total Ekuitas (Defisit) Modal/ Total Equity (Deficiency)	Balance as of January 1, 2021	Net loss for the year			
	Penghasilan Komprehensif Lain / Other Comprehensive Income	Salah satu pihak dengan pihak non-pengusaha / Difference in Value from Transactions with Non-controlling Interest	Salah satu pihak karena Penjabaran Laporan Keuangan / Exclusion of Financial Statements	Surplus / Residua / Surplus	Dibebankan / Appropriated	Belum Dibebankan / Unappropriated				Total / Total	Keuntungan / Non-pengusaha / Non-controlling Interest	
Saldo 1 Januari 2021	1.995.728	(48.125)	200.951	129.492	1.264.882	2.000	(2.917.150)	134.719	(4.900)	139.619	Balance as of January 1, 2021	Net loss for the year
Rugi neto tahun berjalan	-	-	-	(24.075)	-	-	(134.719)	(134.719)	(4.900)	(2.314)	Other comprehensive loss - net	Net loss for the year
Rugi komprehensif lain - neto	-	-	-	-	-	-	2.343	(21.752)	(802)	(2.314)	Other comprehensive loss - net	Net loss for the year
Saldo 31 Desember 2021	1.995.728	(48.125)	200.951	105.417	1.264.882	2.000	(3.049.523)	(138.670)	214	(128.456)	Balance as of December 31, 2021	Net loss for the year
Rugi neto tahun berjalan	-	-	-	-	-	-	(20.525)	(20.525)	(868)	(2.393)	Net loss for the year	Net loss for the year
Penghasilan komprehensif lain - neto	-	-	-	1.116	-	-	5.537	6.653	204	6.857	Other comprehensive income - net	Net loss for the year
Saldo 31 Desember 2022	1.995.728	(48.125)	200.951	106.533	1.264.882	2.000	(3.064.511)	(142.542)	(480)	(142.992)	Balance as of December 31, 2022	Net loss for the year

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

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

b. Eterindo Wahanatama

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

PT ETERINDO WAHANATAMA Tbk DAN ENTITAS ANAKNYA LAPORAN POSISI KEUANGAN KONSOLIDASIAN Per 31 Desember 2022 dan 2021 (Disajikan dalam Rupiah, kecuali dinyatakan lain)		PT ETERINDO WAHANATAMA Tbk AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF FINANCIAL POSITION as of December 31, 2022 and 2021 (Expressed in Rupiah, unless otherwise stated)		
	Catatan/ Notes	2022	2021	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan bank	4	300.750.817	15.230.255.152	Cash on hand and in banks
Piutang usaha dari pihak ketiga	5	29.069.217.169	21.523.326.321	Trade receivables from third parties
Piutang lain-lain dari pihak ketiga	6	456.527.252	445.018.267	Other receivables from third parties
Persediaan	8	1.594.671.981	1.712.205.593	Inventories
Aset biologis	9	4.118.905.530	1.643.017.161	Biological assets
Pajak dibayar dimuka	20a	2.017.013.948	1.883.320.967	Prepaid taxes
Uang muka dan biaya dibayar dimuka	10	25.200.955.810	29.551.244.848	Advances and prepaid expenses
TOTAL ASET LANCAR		62.758.042.507	71.988.388.309	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset tetap	11	348.779.563.982	271.294.899.492	Fixed assets
Tanaman perkebunan				Plantations
Tanaman belum menghasilkan	12b	6.656.094.012	6.656.094.011	Immature plantations
Tanaman telah menghasilkan	12a	133.767.449.208	364.129.342.176	Mature plantations
Properti investasi	13	168.859.000.000	162.395.000.000	Investment properties
Piutang plasma	14	131.478.020.570	130.656.830.410	Plasma receivables
Aset pajak tangguhan	20d	39.321.546.613	42.649.542.922	Deferred tax assets
Goodwill	15	3.434.203.348	3.434.203.348	Goodwill
Uang jaminan	16	150.532.700	350.748.000	Security deposits
TOTAL ASET TIDAK LANCAR		832.446.410.433	981.566.660.359	TOTAL NON-CURRENT ASSETS
TOTAL ASET		895.204.452.940	1.053.555.048.668	TOTAL ASSETS

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

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

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

**PT ETERINDO WAHANATAMA Tbk
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN
KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2022 dan 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT ETERINDO WAHANATAMA Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME
For The Years Ended
December 31, 2022 and 2021
(Expressed in Rupiah, unless otherwise stated)**

	Catatan/ Notes	2022	2021	
PENJUALAN NETO	30,38	48.306.825.917	3.715.594.629	NET SALES
BEBAN POKOK PENJUALAN	31	(77.194.534.500)	(31.010.323.840)	COST OF GOODS SOLD
RUGI BRUTO		(28.887.708.583)	(27.294.729.211)	GROSS LOSS
BEBAN USAHA				OPERATING EXPENSE
Beban umum				General and administrative
dan administrasi	32	(10.988.832.686)	(12.850.642.524)	expenses
Total beban usaha		(10.988.832.686)	(12.850.642.524)	Total operating expenses
(BEBAN) PENDAPATAN LAIN-LAIN				(EXPENSES) OTHERS INCOME
Beban pajak	33	(6.763.241.021)	(2.579.982.087)	Tax expense
Laba atas perubahan nilai wajar aset biologis	9,33	2.475.888.369	(172.142.639)	Gain arising from changes in fair value of biological assets
Kenaikan nilai wajar properti investasi	33	6.464.000.000	-	Increment in value of investment property
(Rugi) selisih kurs	33	(34.070.631.694)	(3.209.059.068)	(Loss) on foreign exchange
Kenaikan nilai wajar aset tetap	33	80.754.512.511	-	Increment in value of fixed assets
(Rugi) atas penghapusan aset tetap	33	(1.117.893.723)	-	(Loss) on write off fixed assets
(Rugi) atas penurunan nilai tanaman yang menghasilkan	33	(209.672.626.192)	-	(Loss) on impairment mature plantation
Beban piutang tak tertagih	33	-	(200.000.000)	Bad debt expenses
(Beban) pendapatan lain-lain, neto	33	(29.797.973)	97.029.562	(Expenses) other income, net
Total (Beban) pendapatan lain-lain		(161.959.789.723)	(6.064.154.232)	Total (Expenses) other income
RUGI USAHA		(201.836.330.992)	(46.209.525.967)	LOSS FROM OPERATION
Beban keuangan	34	(76.867.970.266)	(69.162.689.890)	Finance cost
Pendapatan keuangan		6.896.326	5.431.489	Finance income
Pajak final terkait dengan pendapatan keuangan		(1.379.265)	(1.086.298)	Final tax related to finance income
RUGI SEBELUM BEBAN PAJAK PENGHASILAN		(278.698.784.197)	(115.367.870.666)	LOSS BEFORE INCOME TAX
MANFAAT (BEBAN) PAJAK PENGHASILAN				INCOME TAX BENEFIT (EXPENSE)
Pajak tangguhan	20c	(4.075.832.846)	(9.245.493.009)	Deferred tax
Total		(4.075.832.846)	(9.245.493.009)	Total
RUGI TAHUN BERJALAN		(282.774.617.043)	(124.613.363.675)	LOSS FOR THE YEAR

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

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

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

PT ETERINDO WAHANATAMA Tbk DAN ENTITAS ANAKNYA LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN (lanjutan) Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2022 dan 2021 (Disajikan dalam Rupiah, kecuali dinyatakan lain)		PT ETERINDO WAHANATAMA Tbk AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued) For The Years Ended December 31, 2022 and 2021 (Expressed in Rupiah, unless otherwise stated)		
	Catatan/ Notes	2022	2021	
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos yang tidak akan direklasifikasi ke laba rugi:				Item that will not be reclassified to profit or loss:
Pengukuran kembali atas imbalan pascakerja	24	(602.181.496)	499.554.703	Remeasurements of post-employment benefits
Pajak penghasilan terkait	24,20d	128.864.444	(61.118.873)	Related income tax
Total penghasilan komprehensif lain		(473.317.052)	438.435.830	Total other comprehensive income
TOTAL LABA (RUGI) KOMPREHENSIF TAHUN BERJALAN		(283.247.934.095)	(124.174.927.845)	TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR
Rugi tahun berjalan yang dapat diatribusikan kepada:				Loss for the year attributable to:
Pemilik entitas induk		(282.063.443.382)	(124.379.252.361)	Owners of the parent entity
Kepentingan nonpengendali		(711.173.661)	(234.111.315)	Non-controlling interests
Total		(282.774.617.043)	(124.613.363.676)	Total
Total laba (rugi) komprehensif tahun berjalan yang dapat diatribusikan kepada:				Total comprehensive income (loss) for the year attributable to:
Pemilik entitas induk		(282.536.485.352)	(123.940.774.498)	Owners of the parent entity
Kepentingan nonpengendali		(711.448.743)	(234.153.347)	Non-controlling interests
Total		(283.247.934.095)	(124.174.927.845)	Total
RUGI PER SAHAM YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK	35	(60,42)	(97,43)	LOSS PER SHARE ATTRIBUTABLE TO OWNERS OF THE PARENT ENTITY

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

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

PT ETERINDO WAHAMATAMA Tbk DAN ENTITAS ANAKNYA
 LAPORAN PERUBAHAN DEFENISI MODAL KONSOLIDASIAN
 Untuk Tahun yang Berakhir pada Tanggal
 31 Desember 2022 dan 2021
 (Disajikan dalam Rupiah, kecuali dinyatakan lain)

The original consolidated financial statements included herein are in Indonesian language.
 PT ETERINDO WAHAMATAMA Tbk AND ITS SUBSIDIARIES
 CONSOLIDATED STATEMENT OF CHANGES CAPITAL DEFICIENCY
 For The Years Ended
 December 31, 2022 and 2021
 (Expressed in Rupiah, unless otherwise stated)

	Defisiensi modal yang dapat diatribusikan kepada pemilik entitas induk/ Capital deficiency attributable to owner of the parent entity						Keperangan non-pengendalian/ Non-controlling interests	Total defisiensi modal/ Total capital deficiency	Balance as of January 1, 2021	Increase in capital	Lost for the year	Other comprehensive income	Balance as of December 31, 2021	Loss for the year	Other comprehensive income	Balance as of December 31, 2022	
	Modal saham - Ditempatkan dan tidak diperjualbelikan/ Share capital - Issued and fully paid	Tambahan modal diotorisasi/ Additional paid in capital	Telah ditentukan penggunaannya/ Appropriated	Belum ditentukan penggunaannya/ Unappropriated	Total	Total											
Saldo pada tanggal 1 Januari 2021	387.318.800.000	19.497.125.240	100.000.000	(675.610.348.678)	(288.884.424.438)	424.848.724	(288.189.575.714)										
Penambahan modal saham	185.018.720.000	92.509.363.282	-	-	277.528.083.282	-	277.528.083.282										Increase in capital
Rugi tahun berjalan	-	-	-	(124.379.252.380)	(124.379.252.380)	(234.113.151)	(124.613.363.675)										Lost for the year
Penghasilan komprehensif lain	-	-	100.000.000	438.477.862	438.477.862	(42.032)	438.435.830										Other comprehensive income
Saldo pada tanggal 31 Desember 2021	572.337.520.000	112.006.488.522	100.000.000	(739.461.124.175)	(115.807.115.554)	190.885.377	(114.816.420.277)										Balance as of December 31, 2021
Rugi tahun berjalan	-	-	-	(282.063.443.382)	(282.063.443.382)	(711.173.861)	(282.274.617.043)										Lost for the year
Penghasilan komprehensif lain	-	-	-	(473.041.970)	(473.041.970)	(275.094)	(473.317.064)										Other comprehensive income
Saldo pada tanggal 31 Desember 2022	572.337.520.000	112.006.488.522	100.000.000	(1.081.987.609.829)	(397.543.601.005)	(620.753.389)	(398.054.354.374)										Balance as of December 31, 2022

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

5

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

c. Indofarma

PT INDOFARMA Tbk				PT INDOFARMA Tbk	
DAN ENTITAS ANAK				AND SUBSIDIARIES	
LAPORAN POSISI KEUANGAN KONSOLIDASIAN				CONSOLIDATED STATEMENTS OF FINANCIAL POSITION	
31 DESEMBER 2022 DAN 2021				DECEMBER 31, 2022 AND 2021	
(Dinyatakan dalam Rupiah Penuh)				(Expressed in Full Rupiah)	
	Catatan	31 Desember 2022/	31 Desember 2021/		
	/ Notes	December 31, 2022	December 31, 2021		
ASET				ASSETS	
ASET LANCAR				CURRENT ASSETS	
Kas dan setara kas	4,45,46	269.751.394.924	380.814.191.220	Cash and cash equivalents	
Piutang usaha	45,46,47			Trade receivables	
- Pihak berelasi	6	77.146.741.163	175.185.265.714	Related parties -	
- Pihak ketiga	6	95.989.436.177	204.314.194.121	Third parties -	
Piutang lain-lain	7	8.810.929.065	12.532.662.721	Other receivables	
Persediaan	8	243.968.559.046	333.734.190.679	Inventories	
Pajak dibayar dimuka	9	48.701.036.739	149.781.949.486	Prepaid taxes	
Uang muka dan biaya dibayar dimuka	10	59.382.977.381	80.721.401.186	Advances and prepayments	
Aset pengembalian dana	11	7.368.172.449	12.848.512.862	Right of return assets	
Aset lancar lainnya	5	52.457.805.368	61.457.732.000	Other current assets	
Jumlah Aset Lancar		863.577.052.312	1.411.390.099.989	Total Current Assets	
ASET TIDAK LANCAR				NON-CURRENT ASSETS	
Investasi pada entitas asosiasi	12	1.300.454.109	1.215.177.152	Investment in associate	
Aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain	13	155.585.955	155.585.955	Financial assets at fair value through other comprehensive income	
Aset Pajak Tangguh	41b	178.232.566.040	88.066.461.550	Deferred Tax Assets	
Aset Tetap	14	448.655.665.445	456.937.782.287	Property, Plant and Equipment	
Aset Hak Guna	15	14.338.441.698	20.209.186.168	Right of Use Assets	
Aset tak berwujud	16	7.546.197.519	11.714.578.016	Intangible assets	
Properti Investasi	17	13.049.388.828	13.223.541.747	Investment Property	
Aset tidak lancar yang akan ditinggalkan	18	1.960.698.769	2.086.524.945	Abandoned non-current assets	
Aset tidak lancar lainnya	19	5.184.395.833	6.880.458.333	Other non-current assets	
Jumlah Aset Tidak Lancar		670.423.394.196	600.489.296.153	Total Non-Current Assets	
JUMLAH ASET		1.534.000.446.508	2.011.879.396.142	TOTAL ASSETS	
LIABILITAS				LIABILITIES	
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES	
Utang usaha	45,46,47			Trade payables	
- Pihak berelasi	20	35.832.215.586	82.093.459.147	Related parties -	
- Pihak ketiga	20	490.051.995.327	486.569.315.344	Third parties -	
Pinjaman kepada pemegang saham	29	56.572.544.769	78.000.000.000	Shareholder's loan	
Pinjaman bank jangka pendek	21,46	136.465.573.979	125.089.852.578	Short term bank loans	
Biaya yang masih harus dibayar	22	17.999.630.896	18.338.386.163	Accrued Expenses	
Kewajiban pengembalian dana	23	27.677.712.214	39.029.536.684	Refund Liabilities	
Liabilitas Hak Guna	24	2.275.250.958	4.226.734.748	Lease Liabilities	
Utang Pajak	25	187.454.385.652	194.501.035.693	Taxes Payables	
Kewajiban Kontrak	26	3.171.810.386	2.942.726.644	Contract Liability	
Liabilitas Imbalan Kerja Jangka Pendek	27	27.744.821.266	14.397.391.354	Short Term Employee Benefit	
Jumlah Liabilitas Jangka Pendek		985.245.941.033	1.045.188.438.355	Total Current Liabilities	
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES	
Pinjaman bank jangka panjang	28	-	293.833.471.889	Long term bank loans	
Pinjaman kepada pemegang saham	29	429.785.960.579	100.687.260.698	Shareholders loans	
Liabilitas Hak Guna	24	2.113.726.790	3.000.553.652	Lease Liability	
Kewajiban imbalan pasca kerja	30	30.506.306.393	60.859.762.042	Employment benefit obligation	
Jumlah Liabilitas Jangka Panjang		462.405.993.762	458.381.048.281	Total Non-Current Liabilities	
JUMLAH LIABILITAS		1.447.651.934.795	1.503.569.486.636	TOTAL LIABILITIES	

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

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

PT INDOFARMA Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021
(Dinyatakan dalam Rupiah Penuh)

PT INDOFARMA Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2022 AND 2021
(Expressed in Full Rupiah)

	Catatan / Notes	31 Desember 2022/ December 31, 2022	31 Desember 2021/ December 31, 2021	
EKUITAS				EQUITY
EKUITAS YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK				EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT ENTITY
Modal saham				Share capital
Modal dasar - 10.000.000.000 saham, Modal ditempatkan dan disetor penuh sebanyak 3.099.267.500 lembar dengan nilai nominal Rp100 per lembar	32	309.926.750.000	309.926.750.000	Authorized - 10,000,000,000 shares, Issued and fully paid 3,099,267,500 shares with par value of Rp100 per share
Tambahan modal disetor	33	81.120.060.644	81.120.060.644	Additional paid-in capital
Komponen ekuitas lainnya	34	101.797.512.549	101.797.512.549	Other equity component
Keuntungan belum direalisasi atas aset keuangan tersedia untuk dijual		50.585.449	50.585.449	Unrealized gain on financial assets at fair value through other comprehensive income
Cadangan aktuarial		5.194.557.876	(1.331.740.494)	Actuarial reserve
Cadangan revaluasi		203.293.717.754	203.293.717.754	Revaluation reserve
Saldo laba:				Retained earnings:
Telah ditentukan penggunaannya		1.271.553.449	1.271.553.449	Appropriated
Belum ditentukan penggunaannya		(616.295.611.197)	(187.832.656.959)	Unappropriated
Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk		86.359.126.524	508.295.782.392	Total equity attributable to owners of the parent entity
Keentingan non pengendali	31	(10.614.811)	14.127.114	Non-controlling interests
JUMLAH EKUITAS		86.348.511.713	508.309.909.506	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		1.534.000.446.508	2.011.879.396.142	TOTAL LIABILITIES AND EQUITY

Bekasi, 30 Maret 2023/March 30, 2023


Agus Heru Darjono

Direktur Utama/President Director


Ariesta Krishawan

Direktur Keuangan, Manajemen Risiko dan SDM
/Finance, risk management and HR Director

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

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

PT INDOFARMA Tbk
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2022 DAN 2021
(Dinyatakan dalam Rupiah Penuh)

PT INDOFARMA Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in Full Rupiah)

	Catatan / Notes	31 Desember 2022/ December 31, 2022	31 Desember 2021/ December 31, 2021	
Penjualan bersih	35	1.144.108.230.742	2.901.986.532.879	Net sales
Beban pokok penjualan	36	(1.254.216.941.753)	(2.450.332.548.549)	Cost of goods sold
LABA (RUGI) BRUTO		(110.108.711.011)	451.653.984.330	GROSS PROFIT (LOSS)
Beban penjualan	37	(137.961.871.438)	(153.158.756.202)	Selling expenses
Beban umum dan administrasi	38	(135.316.285.407)	(148.534.732.122)	General and administrative expenses
Kerugian lain-lain-neto	40	(96.157.280.376)	(97.981.260.981)	Other expense-net
LABA (RUGI) USAHA		(479.544.148.232)	51.979.235.025	OPERATING PROFIT (LOSS)
Beban keuangan	39	(38.098.990.335)	(43.305.696.962)	Finance expenses
Bagian laba dari entitas asosiasi	12	85.276.957	99.660.989	Share of profit from Associate
LABA (RUGI) SEBELUM PAJAK		(517.557.861.610)	8.773.199.052	PROFIT (LOSS) BEFORE TAX
Pajak Penghasilan				Income Taxes
Beban pajak kini	41a	(3.505.416.086)	(64.450.855.889)	Current tax expense
Manfaat pajak tangguhan	41b	92.575.606.101	18.106.415.611	Deferred tax benefit
Jumlah Pajak Penghasilan		89.070.190.015	(46.344.440.278)	Total Income Tax
RUGI TAHUN BERJALAN		(428.487.671.595)	(37.571.241.226)	LOSS FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos-pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified to profit or loss
Pengukuran Kembali Liabilitas Imbalan Pasca Kerja	30	8.935.775.413	17.068.629.029	Remeasurement of Post Employment Benefit
Pajak Penghasilan Terkait		(2.409.501.611)	(3.311.467.365)	Related Income Tax
Pos-pos yang tidak akan direklasifikasi ke laba rugi		6.526.273.802	13.757.161.664	Item that will not be reclassified to profit or loss
JUMLAH PENGHASILAN KOMPREHENSIF LAIN		6.526.273.802	13.757.161.664	TOTAL OTHER COMPREHENSIVE INCOME
RUGI KOMPREHENSIF TAHUN BERJALAN		(421.961.397.793)	(23.814.079.562)	TOTAL COMPREHENSIVE LOSS FOR THE YEAR
Laba (Rugi) yang dapat diatribusikan kepada:				Profit (loss) attributable to:
Pemilik entitas induk		(428.462.954.238)	(37.580.639.615)	Owners of the parent
Kepentingan non-pengendali		(24.717.357)	9.398.389	Non-controlling interests
Jumlah		(428.487.671.595)	(37.571.241.226)	Total
Laba (Rugi) Komprehensif yang dapat diatribusikan kepada :				Comprehensive profit (loss) attributable
Pemilik Entitas Induk		(421.936.655.868)	(23.823.529.212)	Owners of the Parent
Kepentingan Non Pengendali		(24.741.925)	9.449.650	Non-controlling interest
Jumlah		(421.961.397.793)	(23.814.079.562)	Total
RUGI BERSIH PER SAHAM	46	(138,25)	(12,12)	LOSS PER SHARE

Bekasi, 30 Maret 2023/March 30, 2023


Agus Heru Darjono
Direktur Utama/President Director

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


Ariesta Krishawan
Direktur Keuangan, Manajemen Risiko dan SDM
/Finance, risk management and HR Director

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

PT INDOFARMA Tbk
DAN ENTITAS ANAK
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2022 DAN 2021

PT INDOFARMA Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

(Dinyatakan dalam Rupiah Penuh)

(Expressed in Full Rupiah)

	Penghasilan Komprehensif Lain / Other Comprehensive Income				Saldo Laba / Retained Earnings								
	Keuntungan (Keuntungan) Aset Keuangan / Unrealized Gain / (Loss) Modal Disor / Notes	Cadangan Aktuarial / Actuarial reserve	Komponen Ekuitas Lainnya/ Other Equity Component	Cadangan Reversasi/ Reversal/ reserve	Ditetapkan Penggunaannya / Appropriated	Belum Ditetapkan Penggunaannya / Unappropriated	Total Ekuitas Distribusikan Ke Pemilik Induk/ Total Equity Attributable to Owners of the Parent	Keuntungan Non-Pengendali/ Non-Controlling Interests	Total Ekuitas / Total Equity				
Saldo per 1 Januari 2021	32.33	309.926.750.000	81.120.060.644	50.585.449	(15.088.850.897)	-	203.293.717.754	1.271.553.449	(130.252.017.344)	430.321.799.055	4.677.464	430.326.476.519	Balance as at January 1, 2021
Pinjaman Tanpa Bunga Utang Pemegang Saham Rugi Tahun Berkhidmat Cadangan Aktuarial	-	-	-	-	-	101.797.512.549	-	-	-	101.797.512.549	-	101.797.512.549	Deemed Interest Attributable to Shareholder Loan
Saldo per 31 Desember 2021	32.33	309.926.750.000	81.120.060.644	50.585.449	(1.331.740.494)	101.797.512.549	203.293.717.754	1.271.553.449	(137.832.656.959)	508.295.782.392	14.127.114	508.309.909.506	Balance as at December 31, 2021
Rugi Tahun Berkhidmat Cadangan Aktuarial	-	-	-	-	-	-	-	-	(428.462.954.238)	(428.462.954.238)	(24.717.357)	(428.487.671.595)	Loss for the year Actual Reserve
Saldo per 31 Desember 2022	32.33	309.926.750.000	81.120.060.644	50.585.449	5.194.557.876	101.797.512.549	203.293.717.754	1.271.553.449	(616.295.611.197)	86.359.126.524	(1.014.811)	86.348.511.713	Balance as at December 31, 2022

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

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

PT JAKARTA KYOEI STEEL WORKS Tbk

LAPORAN POSISI KEUANGAN

Tanggal 31 Desember 2022 Dan 2021

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

STATEMENTS OF FINANCIAL POSITION

As Of December 31, 2022 And 2021

(Expressed in Rupiah, unless otherwise stated)

	2022	Catatan/ Note	2021	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
Liabilitas Jangka Pendek				Current Liabilities
Utang usaha				Trade payables
Pihak ketiga	2.118.200	12a	2.118.200	Third parties
Pihak berelasi	3.873.494.823	12b	9.192.498.317	Related parties
Utang lain-lain	6.482.777.998	13	6.482.777.998	Other payables
Utang pajak	36.549.526	14b	39.384.842	Taxes payables
Biaya masih harus dibayar	125.537.004	15	164.774.964	Accrued expenses payable
Pendapatan diterima dimuka	3.408.003.623	16	3.270.988.166	Unearned revenues
Jumlah Liabilitas Jangka Pendek	<u>13.928.481.174</u>		<u>19.152.542.487</u>	Total Current Liabilities
Liabilitas Jangka Panjang				Noncurrent Liabilities
Pinjaman kepada pihak ketiga	638.089.331.702	17	638.089.331.702	Loan to third party
Liabilitas imbalan pasca kerja	1.097.188.549	18	1.015.278.867	Post employment benefits obligation
Utang pemegang saham	-	24c	6.873.076.300	Due to shareholders
Jumlah Liabilitas Jangka Panjang	<u>639.186.520.251</u>		<u>645.977.686.869</u>	Total Noncurrent Liabilities
Jumlah Liabilitas	<u>653.115.001.425</u>		<u>665.130.229.356</u>	Total Liabilities
Ekuitas				Equity
Modal saham	75.000.000.000	19	75.000.000.000	Share capital
Tambahan modal disetor	6.514.524.544	20	6.514.524.544	Additional paid-in capital
Saldo laba (rugi)	<u>(575.286.589.706)</u>		<u>(578.443.241.272)</u>	Retained earnings (deficit)
Jumlah Ekuitas	<u>(493.772.065.162)</u>		<u>(496.928.716.728)</u>	Total Equity
JUMLAH LIABILITAS DAN EKUITAS	<u>159.342.936.263</u>		<u>168.201.512.628</u>	TOTAL LIABILITIES AND EQUITY

Lihat catatan yang merupakan bagian tidak terpisahkan dari laporan keuangan/
See the accompanying notes which form an integral part of the financial statements

PT JAKARTA KYOEI STEEL WORKS Tbk

LAPORAN LABA RUGI DAN PENGHASILAN	STATEMENTS OF INCOME AND OTHER
KOMPREHENSIF LAIN	COMPREHENSIVE INCOME
Untuk Tahun Yang Berakhir	For The Years Ended
Tanggal 31 Desember 2022 Dan 2021	December 31, 2022 And 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)	(Expressed in Rupiah, unless otherwise stated)

	2022	Catatan/ Note	2021	
Penjualan bersih	-	21	1.463.340.582	Net sales
Beban pokok penjualan	-	22	(1.439.432.384)	Cost of goods sold
Laba kotor	-		23.908.198	Gross profit
Beban usaha :				Operating expenses :
Beban umum dan administrasi	(9.617.947.837)	23	(10.435.967.451)	General and administrative expenses
Laba (rugi) usaha	(9.617.947.837)		(10.412.059.253)	Operating profit (loss)
Pendapatan (beban) di luar usaha :				Non operating income (expenses) :
Pendapatan bunga bank	303.077.127		320.112.322	Bank interest income
Pendapatan sewa	10.638.723.926		9.828.991.515	Rent income
Beban pajak sewa	(1.063.872.298)		(982.899.156)	Lease tax expenses
Pendapatan Lain - lain	2.445.365.000		452.488.000	Other income
(Kenaikan) Penurunan nilai piutang usaha	1.694.398.200		1.199.666.566	(Increase) Impairment on trade receivable
(Kenaikan) Penurunan nilai persediaan	(1.251.617.937)		(462.561.618)	(Increase) Impairment on inventories
Laba (rugi) selisih kurs - bersih	46.052.685		5.166.000	Gain (loss) on foreign exchange - net
Beban bank	(3.510.500)		(2.633.600)	Bank charges
Laba (rugi) sebelum pajak penghasilan	3.190.668.366		(53.729.224)	Profit (loss) before income tax
Pajak penghasilan	-	14c	-	Income tax
Laba (rugi) bersih	3.190.668.366		(53.729.224)	Net income (loss)
Penghasilan komprehensif lain:				Other comprehensive income:
Pos-pos yang tidak direklasifikasi ke laba rugi				Items that will not reclassified to profit or loss
Keuntungan (kerugian) pengukuran kembali imbalan pasti	(34.016.800)		(13.432.750)	Gain (loss) remeasurement of defined benefits
Pos-pos yang tidak direklasifikasi ke laba rugi	-		-	Items that will be reclassified to profit or loss
Jumlah Penghasilan komprehensif lain	(34.016.800)		(13.432.750)	Total Other comprehensive income
Laba (rugi) komprehensif tahun berjalan	3.156.651.566		(67.161.974)	Comprehensive income (loss) for the year
Laba (rugi) bersih per saham	21,27		(0,36)	Net income (loss) per share

Lihat catatan yang merupakan bagian tidak terpisahkan dari laporan keuangan/
See the accompanying notes which form an integral part of the financial statements

PT JAKARTA KYOEI STEEL WORKS Tbk

LAPORAN ARUS KAS

Untuk Tahun Yang Berakhir

Tanggal 31 Desember 2022 Dan 2021

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

STATEMENTS OF CASH FLOWS

For The Years Ended

December 31, 2022 And 2021

(Expressed in Rupiah, unless otherwise stated)

	2022	Catatan/ Note	2021	
Arus Kas dari Aktivitas Operasi				Cash Flows from Operating Activities
Penerimaan kas dari pelanggan	4.841.137.714	5,21	10.549.325.657	Receipt from customers
Pembayaran kepada pemasok dan karyawan/direktur	(10.922.269.370)	7,12,22,23	(7.296.413.155)	Cash payment to suppliers and employees/directors
Pembayaran beban operasional	(3.696.623.708)	23	(5.251.284.012)	Cash payment operating expenses
Administrasi bank	(3.510.500)		(2.633.600)	Bank charges
Penerimaan (pembayaran) piutang lain-lain	568.549.758		-	Receipt (Payment) other receivables
Pendapatan sewa - bersih	9.711.867.085		8.836.643.614	Rent income - net
Pendapatan dan beban diluar usaha	2.748.442.127		772.600.322	Non operating income and expense
Arus kas bersih dari aktivitas operasi	<u>3.247.593.106</u>		<u>7.608.238.826</u>	Net cash flows from operating activities
Arus Kas dari Aktivitas Investasi				Cash Flows from Investing Activities
Pembelian aset tetap	(46.850.000)	10	(592.201.635)	Acquisition of fixed assets
Arus kas bersih dari aktivitas investasi	<u>(46.850.000)</u>		<u>(592.201.635)</u>	Net cash flows from investing activities
Arus Kas dari Aktivitas Pendanaan				Cash Flows from Financing Activities
Penerimaan/(pembayaran) pihak berelasi	-	6	(2.022.308.168)	Receipt/(payment) from related parties
Pembayaran utang pemegang saham	(6.873.076.300)	24c	-	Payment of due to shareholders
Arus kas bersih dari aktivitas pendanaan	<u>(6.873.076.300)</u>		<u>(2.022.308.168)</u>	Net cash flows from financing activities
Kenaikan (penurunan) bersih kas dan setara kas	(3.672.333.194)		4.993.729.023	Net increase (decrease) cash and cash equivalents
Kas dan setara kas awal tahun	<u>13.814.336.202</u>		<u>8.820.607.179</u>	Cash and cash equivalents beginning of year
Kas dan setara kas akhir tahun	<u>10.142.003.008</u>		<u>13.814.336.202</u>	Cash and cash equivalents end of year

Lihat catatan yang merupakan bagian tidak terpisahkan dari laporan keuangan/
See the accompanying notes which form an integral part of the financial statements

e. Lionmesh Prima

PT LIONMESH PRIMA Tbk
LAPORAN POSISI KEUANGAN
Tanggal 31 Desember 2022
 (Disajikan dalam Rupiah, kecuali dinyatakan lain)

	Catatan	2022	2021
ASET			
ASET LANCAR			
Kas dan setara kas	4	19.418.900.739	18.614.524.726
Deposito berjangka	5	14.324.788.882	7.287.791.131
Piutang usaha - pihak ketiga -neto	6	13.255.094.740	20.643.093.878
Persediaan	7	29.448.678.120	38.761.194.127
Pajak dibayar di muka	13	-	332.419.572
Biaya dibayar di muka		44.538.005	42.322.712
Uang muka		5.142.000	12.717.280
Total Aset Lancar		76.497.142.486	85.694.063.426
ASET TIDAK LANCAR			
Aset pajak tangguhan	13	1.273.200.035	1.733.722.533
Pinjaman karyawan		40.000.000	42.100.000
Aset tetap - neto	8	43.989.255.991	46.877.108.179
Properti investasi - neto	9	10.599.269.235	11.112.655.751
Total Aset Tidak Lancar		55.901.725.261	59.765.586.463
TOTAL ASET		132.398.867.747	145.459.649.889

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan.

PT LIONMESH PRIMA Tbk
LAPORAN POSISI KEUANGAN (lanjutan)
Tanggal 31 Desember 2022
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

	Catatan	2022	2021
LIABILITAS			
LIABILITAS JANGKA PENDEK			
Utang bank	10	-	5.000.000.000
Utang usaha			
Pihak ketiga	11	6.761.903.823	7.827.544.025
Utang pajak	13	456.194.664	32.810.241
Biaya yang masih harus dibayar		354.838.784	502.490.441
Utang dividen		589.948.790	589.948.790
Utang muka pelanggan	12	2.145.107.669	2.911.135.497
Pendapatan diterima di muka			
Pihak berelasi	21	378.000.000	319.875.000
Liabilitas imbalan kerja - bagian jangka pendek	20	1.482.775.919	1.840.578.847
Total Liabilitas Jangka Pendek		12.168.769.649	19.024.382.841
LIABILITAS JANGKA PANJANG			
Liabilitas imbalan kerja - bagian jangka panjang	20	7.248.065.316	9.454.043.233
Utang lain-lain			
Pihak berelasi	21	1.414.924.815	1.414.924.815
Total Liabilitas Jangka Panjang		8.662.990.131	10.868.968.048
Total Liabilitas		20.831.759.780	29.893.350.889
EKUITAS			
Ekuitas yang dapat diatribusikan kepada pemilik Perseroan:			
Modal saham - nilai nominal			
Rp 100 per saham			
Modal dasar - 380.000.000 saham			
Modal ditempatkan dan disetor penuh - 96.000.000 saham	14	9.600.000.000	9.600.000.000
Tambahan modal disetor	15	164.137.360	164.137.360
Saldo laba			
Dicadangkan		1.132.200.000	1.132.200.000
Belum dicadangkan		100.670.770.607	104.669.961.640
Total Ekuitas		111.567.107.967	115.566.299.000
TOTAL LIABILITAS DAN EKUITAS		132.398.867.747	145.459.649.889

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan.

PT LIONMESH PRIMA Tbk
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
Untuk Tahun Yang Berakhir Pada Tanggal
31 Desember 2022
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

	Catatan	2022	2021
PENJUALAN NETO	16, 21	172.869.763.600	168.551.904.708
BEBAN POKOK PENJUALAN	17, 21	(170.150.266.591)	(151.926.155.179)
LABA KOTOR		2.719.497.009	16.625.749.529
BEBAN USAHA			
Penjualan	18	(2.064.076.072)	(2.301.384.615)
Umum dan administrasi	18	(6.988.580.054)	(8.880.212.612)
Total Beban Usaha		(9.052.656.126)	(11.181.597.227)
LABA (RUGI) USAHA		(6.333.159.117)	5.444.152.302
PENGHASILAN (BEBAN) LAIN-LAIN			
Penghasilan keuangan		288.406.600	317.152.237
Beban keuangan		(325.884.725)	(723.599.105)
Penghasilan lain-lain - neto	19, 21	1.876.380.310	918.895.575
Penghasilan lain-lain neto		1.838.902.185	512.448.707
LABA (RUGI) SEBELUM PAJAK PENGHASILAN		(4.494.256.932)	5.956.601.009
MANFAAT (BEBAN) PAJAK PENGHASILAN - NETO	13	(250.293.051)	557.689.099
LABA (RUGI) TAHUN BERJALAN		(4.744.549.983)	6.514.290.108
PENDAPATAN KOMPREHENSIF LAIN			
Pos-pos yang tidak akan direklasifikasi ke laba rugi pada periode berikutnya:			
Pengukuran kembali liabilitas Imbalan kerja	20	955.588.397	1.059.980.719
Beban pajak penghasilan terkait	13	(210.229.447)	(359.416.496)
Total pendapatan komprehensif lain tahun berjalan - setelah pajak		745.358.950	700.564.223
TOTAL LABA (RUGI) PENGHASILAN KOMPREHENSIF		(3.999.191.033)	7.214.854.331
LABA (RUGI) NETO PER SAHAM DASAR	23	(49)	68

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan.

PT LIONMESH PRIMA Tbk
LAPORAN PERUBAHAN EKUITAS
Untuk Tahun Yang Berakhir Pada Tanggal
31 Desember 2022
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

	Saldo laba				
	Modal Saham Ditempatkan dan Disetor Penuh	Tambahhan Modal Disetor - neto	Dicadangkan	Belum Dicadangkan	Total Ekuitas
Saldo 1 Januari 2021	9.600.000.000	164.137.360	1.132.200.000	97.455.107.309	108.351.444.669
Laba tahun berjalan	-	-	-	6.514.290.108	6.514.290.108
Pendapatan komprehensif lain:					
Pengukuran kembali liabilitas imbalan kerja	20	-	-	1.059.980.719	1.059.980.719
Pajak penghasilan terkait	13	-	-	(359.416.496)	(359.416.496)
Saldo 31 Desember 2021	9.600.000.000	164.137.360	1.132.200.000	104.669.961.640	115.566.299.000
Rugi tahun berjalan	-	-	-	(4.744.549.983)	(4.744.549.983)
Pendapatan komprehensif lain:					
Pengukuran kembali liabilitas imbalan kerja	20	-	-	955.588.397	955.588.397
Pajak penghasilan terkait	13	-	-	(210.229.447)	(210.229.447)
Saldo 31 Desember 2022	9.600.000.000	164.137.360	1.132.200.000	100.670.770.607	111.567.107.967

f. Panasia Indo Resources

PT LIONMESH PRIMA Tbk
LAPORAN POSISI KEUANGAN
Tanggal 31 Desember 2022
 (Disajikan dalam Rupiah, kecuali dinyatakan lain)

	Catatan	2022	2021
ASET			
ASET LANCAR			
Kas dan setara kas	4	19.418.900.739	18.614.524.726
Deposito berjangka	5	14.324.788.882	7.287.791.131
Piutang usaha - pihak ketiga -neto	6	13.255.094.740	20.643.093.878
Persediaan	7	29.448.678.120	38.761.194.127
Pajak dibayar di muka	13	-	332.419.572
Biaya dibayar di muka		44.538.005	42.322.712
Uang muka		5.142.000	12.717.280
Total Aset Lancar		<u>76.497.142.486</u>	<u>85.694.063.426</u>
ASET TIDAK LANCAR			
Aset pajak tangguhan	13	1.273.200.035	1.733.722.533
Pinjaman karyawan		40.000.000	42.100.000
Aset tetap - neto	8	43.989.255.991	46.877.108.179
Properti investasi - neto	9	10.599.269.235	11.112.655.751
Total Aset Tidak Lancar		<u>55.901.725.261</u>	<u>59.765.586.463</u>
TOTAL ASET		<u>132.398.867.747</u>	<u>145.459.649.889</u>

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan.

PT LIONMESH PRIMA Tbk
LAPORAN POSISI KEUANGAN (lanjutan)
Tanggal 31 Desember 2022
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

	Catatan	2022	2021
LIABILITAS			
LIABILITAS JANGKA PENDEK			
Utang bank	10	-	5.000.000.000
Utang usaha			
Pihak ketiga	11	6.761.903.823	7.827.544.025
Utang pajak	13	456.194.664	32.810.241
Biaya yang masih harus dibayar		354.838.784	502.490.441
Utang dividen		589.948.790	589.948.790
Utang muka pelanggan	12	2.145.107.669	2.911.135.497
Pendapatan diterima di muka			
Pihak berelasi	21	378.000.000	319.875.000
Liabilitas imbalan kerja - bagian jangka pendek	20	1.482.775.919	1.840.578.847
Total Liabilitas Jangka Pendek		12.168.769.649	19.024.382.841
LIABILITAS JANGKA PANJANG			
Liabilitas imbalan kerja - bagian jangka panjang	20	7.248.065.316	9.454.043.233
Utang lain-lain			
Pihak berelasi	21	1.414.924.815	1.414.924.815
Total Liabilitas Jangka Panjang		8.662.990.131	10.868.968.048
Total Liabilitas		20.831.759.780	29.893.350.889
EKUITAS			
Ekuitas yang dapat diatribusikan kepada pemilik Perseroan:			
Modal saham - nilai nominal			
Rp 100 per saham			
Modal dasar - 380.000.000 saham			
Modal ditempatkan dan disetor penuh - 96.000.000 saham	14	9.600.000.000	9.600.000.000
Tambahan modal disetor	15	164.137.360	164.137.360
Saldo laba			
Dicadangkan		1.132.200.000	1.132.200.000
Belum dicadangkan		100.670.770.607	104.669.961.640
Total Ekuitas		111.567.107.967	115.566.299.000
TOTAL LIABILITAS DAN EKUITAS		132.398.867.747	145.459.649.889

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan.

PT LIONMESH PRIMA Tbk
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
Untuk Tahun Yang Berakhir Pada Tanggal
31 Desember 2022
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

	Catatan	2022	2021
PENJUALAN NETO	16, 21	172.869.763.600	168.551.904.708
BEBAN POKOK PENJUALAN	17, 21	(170.150.266.591)	(151.926.155.179)
LABA KOTOR		2.719.497.009	16.625.749.529
BEBAN USAHA			
Penjualan	18	(2.064.076.072)	(2.301.384.615)
Umum dan administrasi	18	(6.988.580.054)	(8.880.212.612)
Total Beban Usaha		(9.052.656.126)	(11.181.597.227)
LABA (RUGI) USAHA		(6.333.159.117)	5.444.152.302
PENGHASILAN (BEBAN) LAIN-LAIN			
Penghasilan keuangan		288.406.600	317.152.237
Beban keuangan		(325.884.725)	(723.599.105)
Penghasilan lain-lain - neto	19, 21	1.876.380.310	918.895.575
Penghasilan lain-lain neto		1.838.902.185	512.448.707
LABA (RUGI) SEBELUM PAJAK PENGHASILAN		(4.494.256.932)	5.956.601.009
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LABA (RUGI) TAHUN BERJALAN		(4.744.549.983)	6.514.290.108
PENDAPATAN KOMPREHENSIF LAIN			
Pos-pos yang tidak akan direklasifikasi ke laba rugi pada periode berikutnya:			
Pengukuran kembali liabilitas Imbalan kerja	20	955.588.397	1.059.980.719
Beban pajak penghasilan terkait	13	(210.229.447)	(359.416.496)
Total pendapatan komprehensif lain tahun berjalan - setelah pajak		745.358.950	700.564.223
TOTAL LABA (RUGI) PENGHASILAN KOMPREHENSIF		(3.999.191.033)	7.214.854.331
LABA (RUGI) NETO PER SAHAM DASAR	23	(49)	68

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan.

PT LIONMESH PRIMA Tbk
LAPORAN PERUBAHAN EKUITAS
Untuk Tahun Yang Berakhir Pada Tanggal
31 Desember 2022
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

	Saldo laba				
	Modal Saham Ditempatkan dan Disetor Penuh	Tambahhan Modal Disetor - neto	Dicadangkan	Belum Dicadangkan	Total Ekuitas
Saldo 1 Januari 2021	9.600.000.000	164.137.360	1.132.200.000	97.455.107.309	108.351.444.669
Laba tahun berjalan	-	-	-	6.514.290.108	6.514.290.108
Pendapatan komprehensif lain:					
Pengukuran kembali liabilitas imbalan kerja	20	-	-	1.059.980.719	1.059.980.719
Pajak penghasilan terkait	13	-	-	(359.416.496)	(359.416.496)
Saldo 31 Desember 2021	9.600.000.000	164.137.360	1.132.200.000	104.669.961.640	115.566.299.000
Rugi tahun berjalan	-	-	-	(4.744.549.983)	(4.744.549.983)
Pendapatan komprehensif lain:					
Pengukuran kembali liabilitas imbalan kerja	20	-	-	955.588.397	955.588.397
Pajak penghasilan terkait	13	-	-	(210.229.447)	(210.229.447)
Saldo 31 Desember 2022	9.600.000.000	164.137.360	1.132.200.000	100.670.770.607	111.567.107.967

g. Tirta Mahakam Resources

PT TIRTA MAHAKAM RESOURCES TBK LAPORAN POSISI KEUANGAN UNTUK TAHUN YANG BERAKHIR PADA TANGGAL 31 DESEMBER 2022 (DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)		PT TIRTA MAHAKAM RESOURCES TBK STATEMENTS OF FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 2022 (EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATE)		
	Catatan/ Notes	2022	2021	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan bank	3b,3p,5	1.995.889.373	4.120.928.638	Cash and banks
Piutang lain-lain		163.056.961	23.123.600	Other receivables
Persediaan - Neto	3d, 6	31.880.420.377	33.980.201.899	Inventories - Net
Pajak dibayar di muka	3o,12a	1.460.630.487	2.047.568.722	Prepaid taxes
Uang muka dan biaya dibayar di muka	3e, 7	10.797.327.164	13.247.015.516	Advance and prepaid expenses
Jumlah Aset Lancar		46.297.324.362	53.418.838.375	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset keuangan lainnya	3f,3c,8	651.888.000	651.888.000	Other financial assets
Aset tetap setelah dikurangi akumulasi penyusutan sebesar Rp 425.205.234.878 dan Rp 414.086.347.504 masing- masing pada tanggal 31 Desember 2022 dan 2021	3g, 3h,9 3m,10	203.419.174.237 1.729.646.701	226.864.086.563 1.734.151.206	Property, plant and equipment net of accumulated depreciation of Rp 425,205,234,878 and Rp 414,086,347,504 as of December 31, 2022 and 2021, respectively
Beban tanaman ditangguhkan				Future crop expenditure
Jumlah Aset Tidak Lancar		205.800.708.938	229.250.125.769	Total Non-Current Assets
JUMLAH ASET		252.098.033.300	282.668.964.144	TOTAL ASSETS

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

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT TIRTA MAHAKAM RESOURCES TBK
LAPORAN POSISI KEUANGAN
UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL 31 DESEMBER 2022
(DISAJIKAN DALAM RUPIAH,
KECUALI DINYATAKAN LAIN)

PT TIRTA MAHAKAM RESOURCES TBK
STATEMENTS OF FINANCIAL POSITION
FOR THE YEAR ENDED
DECEMBER 31, 2022
(EXPRESSED IN RUPIAH,
UNLESS OTHERWISE STATE)

	Catatan/ Notes	2022	2021	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha				Account payables
Pihak ketiga	3i, 11	19.026.535	7.342.652.178	Third parties
Pihak berelasi	3p, 3q, 11, 29	85.900.997	322.613.985	Related parties
Utang lain-lain				Other payables
Pihak ketiga		877.895.351	714.664.296	Third parties
Utang pajak	3o, 12b	38.745.158	260.843.410	Taxes payables
Biaya yang masih harus dibayar	13	368.195.705	812.185.311	Accrued expenses
Utang bank	3j, 3p, 14	140.005.900.000	189.064.250.000	Bank loan
Jumlah Liabilitas Jangka Pendek		141.395.663.746	198.517.209.180	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON CURRENT LIABILITIES
Utang pihak berelasi	3p, 3q, 15, 29	90.140.050.000	81.322.450.000	Due to related party
Utang pemegang saham	3p, 3q, 16, 29	603.295.543.953	497.084.393.953	Due to shareholder
Liabilitas pajak tangguhan	12d	16.527.061.060	16.499.896.271	Deferred tax liability
Liabilitas imbalan pasca kerja	3k, 17	2.634.269.715	3.996.729.683	Post employment-benefits obligation
Jumlah Liabilitas Jangka Panjang		712.596.924.728	598.903.469.907	Total Non-current Liabilities
JUMLAH LIABILITAS		853.992.588.474	797.420.679.087	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham –				Capital stock -
Nilai nominal Rp125 per saham				Par value of Rp125 per share
Modal dasar – 4.000.000.000 saham				Authorized – 4,000,000,000
Modal ditempatkan dan disetor penuh				shares
1.011.774.750 saham	18	126.471.843.750	126.471.843.750	Issued and fully paid
1.011.774.750 saham				1,011,774,750 shares
Tambahan modal disetor	19	16.238.938.833	16.238.938.833	Additional paid-in capital
Saldo laba (defisit)				Retained earnings (deficit)
Telah ditentukan penggunaannya		900.000.000	900.000.000	Appropriated
Belum ditentukan penggunaannya		(816.359.409.680)	(730.013.929.491)	Unappropriated
Penghasilan komprehensif lain				Other comprehensive income
Surplus revaluasi aset	20	83.772.507.960	83.772.507.960	Surplus on revaluation of assets
Pengukuran kembali				Remeasurement of
imbalan kerja	17	(12.918.436.037)	(12.121.075.995)	employee benefits
JUMLAH EKUITAS		(601.894.555.174)	(514.751.714.943)	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		252.098.033.300	282.668.964.144	TOTAL LIABILITY AND EQUITY

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

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT TIRTA MAHAKAM RESOURCES TBK
 LAPORAN LABA RUGI DAN
 PENGHASILAN KOMPREHENSIF LAIN
 UNTUK TAHUN YANG BERAKHIR
 PADA TANGGAL 31 DESEMBER 2022
 (DISAJIKAN DALAM RUPIAH,
 KECUALI DINYATAKAN LAIN)

PT TIRTA MAHAKAM RESOURCES TBK
 STATEMENT OF PROFIT OR LOSS
 AND OTHER COMPREHENSIVE INCOME
 FOR THE YEAR ENDED
 DECEMBER 31, 2022
 (EXPRESSED IN RUPIAH,
 UNLESS OTHERWISE STATE)

	Catatan/ Notes	2022	2021	
PENJUALAN NETO	3n, 21	925.150.997	15.676.233.957	NET SALES
BEBAN POKOK PENJUALAN	3n, 22	(28.136.787.929)	(109.439.822.128)	COST OF GOODS SOLD
RUGI KOTOR		(27.211.636.932)	(93.763.588.171)	GROSS LOSS
Beban penjualan	23	-	(2.323.600.576)	Selling expenses
Beban umum dan administrasi	24	(6.628.171.489)	(11.552.170.081)	General and administrative expenses
Jumlah		(6.628.171.489)	(13.875.770.657)	Total
RUGI USAHA		(33.839.808.421)	(107.639.358.828)	OPERATING LOSS
Penghasilan bunga		21.321.777	59.001.124	Interest income
Beban bunga	25	(9.211.820.382)	(20.007.916.971)	Interest expenses
Rugi selisih kurs – neto	26	(45.053.032.290)	(5.288.964.346)	Loss on foreign exchange - net
Pendapatan lain-lain		1.989.920.338	7.260.772.761	Other income
Beban Lain-lain - Neto		(52.253.610.557)	(17.977.107.432)	Other Expense - Net
RUGI SEBELUM PAJAK		(86.093.418.978)	(125.616.466.260)	LOSS BEFORE TAX
BEBAN PAJAK – NETO	3o, 12c	(252.061.211)	(901.389.941)	TAX EXPENSE - NET
RUGI TAHUN BERJALAN		(86.345.480.189)	(126.517.856.201)	LOSS FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Keuntungan revaluasi aset		-	3.222.019.537	Surplus on revaluation asset
Pengukuran kembali imbalan kerja		(797.360.042)	(1.133.079.115)	Remeasurement of employee benefits
JUMLAH RUGI KOMPREHENSIF TAHUN BERJALAN		(87.142.840.231)	(124.428.915.779)	TOTAL COMPREHENSIVE LOSS FOR THE YEAR
RUGI PER SAHAM	3r, 27	(85,34)	(125,05)	LOSS PER SHARE

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

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT TIRTA MAHAKAM RESOURCES TBK
 LAPORAN PERUBAHAN EKUITAS
 UNTUK TAHUN YANG BERAKHIR PADA TANGGAL 31 DESEMBER 2022
 (DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT TIRTA MAHAKAM RESOURCES TBK
 STATEMENT OF CHANGES IN EQUITY
 FOR THE YEAR ENDED DECEMBER 31, 2022
 (EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Modal saham/ Capital stock	Tambahan modal disetor/ Additional paid-in capital	Saldo laba (defisit)/ Retained earnings (deficit)		Penghasilan komprehensif lain/ Other comprehensive income			Jumlah ekuitas/ Total equity	
			Telah ditemukan penggunaan/ Appropriated	Belum ditemukan penggunaan/ Unappropriated	Surplus revaluasi aset/ Surplus or revaluation of assets	Pengukuran kembali imbalan kerja/kompensasi of employee benefits			
Saldo 1 Januari 2021	126.471.843,750	16.238.938.833	900.000.000	(603.496.073.290)	80.550.488.423	(10.987.296.880)	(390.322.799.164)	Balance as of January 1, 2021	
Rugi tahun berjalan	-	-	-	(126.517.866.201)	-	-	(126.517.866.201)	Loss for the year	
Penghasilan komprehensif lain	-	-	-	-	3.222.019.537	(1.133.079.115)	2.088.940.422	Other comprehensive income	
Saldo 31 Desember 2021	126.471.843,750	16.238.938.833	900.000.000	(730.013.929.491)	83.772.507.960	(12.121.075.995)	(514.751.714.943)	Balance as of December 31, 2021	
Rugi tahun berjalan	-	-	-	(86.345.480.189)	-	-	(86.345.480.189)	Loss for the year	
Penghasilan komprehensif lain	-	-	-	-	-	(797.360.042)	(797.360.042)	Other comprehensive income	
Saldo 31 Desember 2022	126.471.843,750	16.238.938.833	900.000.000	(816.359.409.680)	83.772.507.960	(12.918.436.037)	(601.894.555.174)	Balance as of December 31, 2022	

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

4

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

Lampiran 4: Ukuran Perusahaan

No.	Kode Perusahaan	Tahun	Total Asset	Ukuran Perusahaan
1	ETWA	2020	1.055.671	13.82
2	ETWA	2021	1.023.555	13.84
3	ETWA	2022	895.204	13.70
4	HDTX	2020	384.116	12.86
5	HDTX	2021	346.377	12.76
6	HDTX	2022	265.693	12.49
7	INAF	2020	1.713.334	14.35
8	INAF	2021	1.411.390	14.16
9	INAF	2022	863.577	13.67
10	JKSW	2020	169.294	12.04
11	JKSW	2021	168.201	12.03
12	JKSW	2022	159.342	11.98
13	LMSH	2020	143.486	11.87
14	LMSH	2021	145.459	11.89
15	LMSH	2022	132.398	11.79
16	MYTX	2020	3.884.567	15.17
17	MYTX	2021	3.744.934	15.14
18	MYTX	2022	3.959.904	15.19
19	TIRT	2020	394.725	12.89
20	TIRT	2021	282.668	12.55
21	TIRT	2022	252.098	12.44

Lampiran 6: Perhitungan *Financial Distress*

ETWA	Uraian	2020	2021	2022
	Aset Lancar	28,489,487,729	71,998,388,309	62,758,042,507
	Liabilitas Lancar	289,613,552,551	360,301,823,759	451,219,917,309
	Modal Kerja	(261,124,064,822)	(288,303,435,450)	(388,461,874,802)
	Total Aset	1,055,671,083,056	1,053,555,048,668	895,204,452,940
	Rasio Modal Kerja Terhadap Total Aset	(0.24735362085138)	-0.273648193	-0.433936486
	Faktor Pengali (rumus Altman)	1.2	1.2	1.2
	Nilai	(0.30)	(0.33)	(0.52)
ETWA	Uraian	2020	2021	2022
	Laba Ditahan	675,610,349,678	799,551,124,176	1,082,087,609,528
	Rasio Laba Ditahan Terhadap Total Aset	0.63998186605833	0.758907781	1.208760307
	Faktor Pengali	1.4	1.4	1.4
	Nilai	0.90	1.06	1.69
ETWA	Uraian	2020	2021	2022
	Laba sebelum bunga dan pajak	90,546,478,652	(46,209,525,967)	(201,836,330,992)
	Total Aset	1,055,671,083,056	1,053,555,048,668	895,204,452,940
	Rasio EBIT	0.08577148707141	-0.043860571	-0.225463949
	Faktor Pengali	3.3	3.3	3.3
	Nilai	0.28	(0.14)	(0.74)
ETWA	Uraian	2020	2021	2022
	Market Value Of Equity	60,034,414,000	79,153,015,046	840,360,852,000
	Nilai Buku Liabilitas	1,323,840,658,770	1,168,371,468,945	1,293,268,807,314
	Rasio Market Value Of Equity Terhadap Nilai Buku Liabilitas	0.0453486706291	0.07	0.649795964
	Faktor Pengali	0.6	0.6	0.6
	Nilai	0.03	0.04	0.39
ETWA	Uraian	2020	2021	2022
	Sales	467,391,344	3,715,594,629	48,306,825,917
	Total Aset	1,055,671,083,056	1,053,555,048,668	895,204,452,940
	Rasio Sales Terhadap Total Aset	0.000442743342602	0.003526721	0.05396178
	Faktor Pengali	1	1	1
	Nilai	0.00	0.00	0.05

ETWA	Analisis Kebangkrutan Usaha Dengan Altman Z''-Score				
	Keterangan	2020	2021	2022	
	Modal kerja/Total Aset (%)	-0.3	-0.33	-0.52	
	Laba Ditahan/Total Aset (%)	0.9	1.06	1.69	
	EBIT/Total Aset (%)	0.28	-0.14	-0.74	
	Market Value Of Equity/Nilai Buku Utang (%)	0.03	0.04	0.39	
	Sales/Total Aset (%)	0	0	0.05	
	Z ALTMAN SCORE	0.91	0.63	0.87	

HDTX	Uraian	2020	2021	2022
	Aset Lancar	20,737,828	15,081,224	12031229
	Liabilitas Lancar	245,260,776	256,839,206	233,520,736
	Modal Kerja	(224,522,948)	(241,757,982)	(221,489,507)
	Total Aset	384,116,199	346,377,425	265,693,432
	Rasio Modal Kerja Terhadap Total Aset	-0.584518301	-0.697961139	-0.833628085
	Faktor Pengali (rumus Altman)	1.2	1.2	1.2
	Nilai	-0.70	-0.84	-1.00
HDTX	Uraian	2020	2021	2022
	Laba Ditahan	(1,901,974,034)	(1,942,764,319)	(1,999,776,323)
	Rasio Laba Ditahan Terhadap Total Aset	(4.95)	(5.61)	(7.53)
	Faktor Pengali	1.4	1.4	1.4
	Nilai	(6.93)	(7.85)	(10.54)
HDTX	Uraian	2020	2021	2022
	Laba sebelum bunga dan pajak	(57,730,491)	(53,784,288)	(47,529,442)
	Total Aset	384,116,199	346,377,425	265,693,432
	Rasio EBIT	-0.150294341	-0.15527654	-0.178888284
	Faktor Pengali	3.3	3.3	3.3
	Nilai	-0.50	-0.51	-0.59
HDTX	Uraian	2020	2021	2022
	Market Value Of Equity	3,601,462,800	3,601,462,800	3,601,462,800
	Nilai Buku Liabilitas	363,130,561	366,809,727	343,476,018
	Rasio Market Value Of Equity Terhadap Nilai Buku Liabilitas	9.917817961	9.818340504	10.48533991
	Faktor Pengali	0.6	0.6	0.6
	Nilai	5.95	5.89	6.29
HDTX	Uraian	2020	2021	2022
	Sales	10,600,097	11,764,292	6,005,743
	Total Aset	384,116,199	346,377,425	265,693,432
	Rasio Sales Terhadap Total Aset	0.03	0.03	0.02
	Faktor Pengali	1	1	1
	Nilai	0.03	0.03	0.02

HDTX	Analisis Kebangkrutan Usaha Dengan Altman Z'-Score			
	Keterangan	2020	2021	2022
	Modal kerja/Total Aset (%)	-0.7	-0.84	-1
	Laba Ditahan/Total Aset (%)	-6.93	-7.85	-10.54
	EBIT/Total Aset (%)	-0.5	-0.51	-0.59
	Market Value Of Equity/Nilai Buku Utang (%)	5.95	5.89	6.29
	Sales/Total Aset (%)	0.03	0.03	0.02
	Z ALTMAN SCORE	-2.15	-3.28	-5.82

INAF	Uraian	2020	2021	2022
	Aset Lancar	1,134,732,820,080	1,411,390,099,989	863,577,052,312
	Liabilitas Lancar	836,751,938,323	1,045,188,438,355	985,245,941,033
	Modal Kerja	297,980,881,757	366,201,661,634	(121,668,888,721)
	Total Aset	1,713,334,658,849	2,011,879,396,142	1,534,000,446,508
	Rasio Modal Kerja Terhadap Total Aset	0.173918668	0.182019689	-0.079314767
	Faktor Pengali (rumus Altman)	1.2	1.2	1.2
	Nilai	0.21	0.22	-0.10
INAF	Uraian	2020	2021	2022
	Laba Ditahan	(148,980,463,895)	(615,024,057,748)	(186,561,103,510)
	Rasio Laba Ditahan Terhadap Total Aset	(0.09)	-0.305696285	-0.121617372
	Faktor Pengali	1.4	1.4	1.4
	Nilai	(0.12)	(0.43)	(0.17)
INAF	Uraian	2020	2021	2022
	Laba sebelum bunga dan pajak	58,168,602,176	51,979,235,025	(479,544,148,232)
	Total Aset	1,713,334,658,849	2,011,879,396,142	1,534,000,446,508
	Rasio EBIT	0.03395052	0.025836159	-0.312610175
	Faktor Pengali	3.3	3.3	3.3
	Nilai	0.11	0.09	-1.03
INAF	Uraian	2020	2021	2022
	Market Value Of Equity	3,099,267,500	3,099,267,500	3,099,267,500
	Nilai Buku Liabilitas	1,283,008,182,330	1,503,569,486,636	1,447,651,934,795
	Rasio Market Value Of Equity Terhadap Nilai Buku Liabilitas	0.002415626	0.002061273	0.002140893
	Faktor Pengali	0.6	0.6	0.6
	Nilai	0.00	0.00	0.00
INAF	Uraian	2020	2021	2022
	Sales	400,599,780,823	451,653,984,330	(110,108,711,011)
	Total Aset	1,713,334,658,849	2,011,879,396,142	1,534,000,446,508
	Rasio Sales Terhadap Total Aset	0.233812921	0.224493568	-0.0717788
	Faktor Pengali	1	1	1
	Nilai	0.23	0.22	-0.07

INAF	Analisis Kebangkrutan Usaha Dengan Altman Z'-Score			
	Keterangan	2020	2021	2022
	Modal kerja/Total Aset (%)	0.21	0.22	-0.10
	Laba Ditahan/Total Aset (%)	-0.12	-0.43	-0.17
	EBIT/Total Aset (%)	0.11	0.09	-1.03
	Market Value Of Equity/Nilai Buku Utang (%)	0	0	0
	Sales/Total Aset (%)	0.23	0.22	-0.07
	Z ALTMAN SCORE	0.43	0.10	-1.37

JKSW	Uraian	2020	2021	2022
	Aset Lancar	59,479,015,501	59,064,057,431	47,982,609,653
	Liabilitas Lancar	20,237,355,497	19,152,542,487	13,928,481,174
	Modal Kerja	39,241,660,004	39,911,514,944	34,054,128,479
	Total Aset	169,294,099,302	168,201,512,628	159,342,936,263
	Rasio Modal Kerja Terhadap Total Aset	0.231795793	0.237283924	0.213715959
	Faktor Pengali (rumus Altman)	1.2	1.2	1.2
	Nilai	0.28	0.28	0.26
JKSW	Uraian	2020	2021	2022
	Laba Ditahan	(578,376,079,298)	(578,443,241,272)	(575,286,589,706)
	Rasio Laba Ditahan Terhadap Total Aset	-3.416398337	-3.438989532	-3.610367696
	Faktor Pengali	1.4	1.4	1.4
	Nilai	-4.78	-4.81	-5.05
JKSW	Uraian	2020	2021	2022
	Laba sebelum bunga dan pajak	(9,141,985,620)	(10,412,059,253)	(9,617,947,837)
	Total Aset	169,294,099,302	168,201,512,628	159,342,936,263
	Rasio EBIT	-0.054000616	-0.061902293	-0.060360051
	Faktor Pengali	3.3	3.3	3.3
	Nilai	-0.18	-0.20	-0.20
JKSW	Uraian	2020	2021	2022
	Market Value Of Equity	9,000,000,000	9,000,000,000	9,000,000,000
	Nilai Buku Liabilitas	666,155,654,056	665,130,229,356	653,115,001,425
	Rasio Market Value Of Equity Terhadap Nilai Buku Liabilitas	0.013510356	0.013531185	0.013780115
	Faktor Pengali	0.6	0.6	0.6
	Nilai	0.02	0.02	0.02
JKSW	Uraian	2020	2021	2022
	Sales	0	1,463,340,582	0
	Total Aset	169,294,099,302	168,201,512,628	159,342,936,263
	Rasio Sales Terhadap Total Aset	0	0.008699925	0
	Faktor Pengali	1	1	1
	Nilai	0	0.01	0

JKSW	Analisis Kebangkrutan Usaha Dengan Altman Z'-Score			
Keterangan	2020	2021	2022	
Modal kerja/Total Aset (%)	0.28	0.28	0.26	
Laba Ditahan/Total Aset (%)	-4.78	-4.81	-5.05	
EBIT/Total Aset (%)	-0.18	-0.20	-0.20	
Market Value Of Equity/Nilai Buku Utang (%)	0.02	0.02	0.02	
Sales/Total Aset (%)	0	1.01	0	
Z ALTMAN SCORE	-4.66	-3.70	-4.97	

LMSH	Uraian	2020	2021	2022
	Aset Lancar	79,949,514,002	85,694,063,426	76,497,142,486
	Liabilitas Lancar	35,134,745,290	19,024,382,841	12,168,769,649
	Modal Kerja	44,814,768,712	66,669,680,585	64,328,372,837
	Total Aset	143,486,189,959	145,459,649,889	132,398,867,747
	Rasio Modal Kerja Terhadap Total Aset	0.312328097	0.45833797	0.485867998
	Faktor Pengali (rumus Altman)	1.2	1.2	1.2
	Nilai	0.37	0.55	0.58
LMSH	Uraian	2020	2021	2022
	Laba Ditahan	97,587,307,309	105,802,161,640	101,802,970,607
	Rasio Laba Ditahan Terhadap Total Aset	0.680116375	0.727364336	0.768911187
	Faktor Pengali	1.4	1.4	1.4
	Nilai	0.95	1.02	1.08
LMSH	Uraian	2020	2021	2022
	Laba sebelum bunga dan pajak	(8,813,710,592)	5,444,152,302	(6,333,159,117)
	Total Aset	143,486,189,959	145,459,649,889	132,398,867,747
	Rasio EBIT	-0.061425497	0.037427234	-0.047833937
	Faktor Pengali	3.3	3.3	3.3
	Nilai	-0.20	0.12	-0.16
LMSH	Uraian	2020	2021	2022
	Market Value Of Equity	40,320,000,000	71,520,000,000	59,520,000,000
	Nilai Buku Liabilitas	35,134,745,290	29,893,350,889	20,831,759,780
	Rasio Market Value Of Equity Terhadap Nilai Buku Liabilitas	1.147581964	2.392505285	2.857175804
	Faktor Pengali	0.6	0.6	0.6
	Nilai	0.69	1.44	1.71
LMSH	Uraian	2020	2021	2022
	Sales	124,814,032,661	168,551,904,708	172,869,763,600
	Total Aset	143,486,189,959	145,459,649,889	132,398,867,747
	Rasio Sales Terhadap Total Aset	0.869867913	1.158753681	1.305674033
	Faktor Pengali	1	1	1
	Nilai	0.87	1.16	1.31

LMSH	Analisis Kebangkrutan Usaha Dengan Altman Z'-Score			
Keterangan	2020	2021	2022	
Modal kerja/Total Aset (%)	0.37	0.55	0.58	
Laba Ditahan/Total Aset (%)	0.95	1.02	1.08	
EBIT/Total Aset (%)	-0.20	0.12	-0.16	
Market Value Of Equity/Nilai Buku Utang (%)	0.69	1.44	1.71	
Sales/Total Aset (%)	0.87	1.16	1.31	
Z ALTMAN SCORE	2.68	4.29	4.52	

MYTX	Uraian	2020	2021	2022
	Aset Lancar	680,147	633,215	723,233
	Liabilitas Lancar	1,787,544	1,791,885	1,947,127
	Modal Kerja	(1,107,397)	(1,158,670)	(1,223,894)
	Total Aset	3,884,567	3,744,934	3,959,904
	Rasio Modal Kerja Terhadap Total Aset	-0.285076046	-0.309396641	-0.309071634
	Faktor Pengali (rumus Altman)	1.2	1.2	1.2
	Nilai	-0.34	-0.37	-0.37
MYTX	Uraian	2020	2021	2022
	Laba Ditahan	(2,915,150)	(3,047,523)	(3,062,511)
	Rasio Laba Ditahan Terhadap Total Aset	-0.750444001	-0.813772152	-0.773380112
	Faktor Pengali	1.4	1.4	1.4
	Nilai	-1.05	-1.14	-1.08
MYTX	Uraian	2020	2021	2022
	Laba sebelum bunga dan pajak	(144,237)	(47,501)	(15,142)
	Total Aset	3,884,567	3,744,934	3,959,904
	Rasio EBIT	-0.037130779	-0.012684069	-0.00382383
	Faktor Pengali	3.3	3.3	3.3
	Nilai	-0.12	-0.04	-0.01
MYTX	Uraian	2020	2021	2022
	Market Value Of Equity	7,747	7,747	7,747
	Nilai Buku Liabilitas	3,850,873	3,873,390	4,102,896
	Rasio Market Value Of Equity Terhadap Nilai Buku Liabilitas	0.002011752	0.002000057	0.001888178
	Faktor Pengali	0.6	0.6	0.6
	Nilai	0.001207051	0.001200034	0.001132907
MYTX	Uraian	2020	2021	2022
	Sales	1,388,468	1,702,852	1,623,733
	Total Aset	3,884,567	3,744,934	3,959,904
	Rasio Sales Terhadap Total Aset	0.36	0.45	0.41
	Faktor Pengali	1	1	1
	Nilai	0.36	0.45	0.41

MYTX	Analisis Kebangkrutan Usaha Dengan Altman Z'-Score			
Keterangan	2020	2021	2022	
Modal kerja/Total Aset (%)	-0.34	-0.37	-0.37	
Laba Ditahan/Total Aset (%)	-1.05	-1.14	-1.08	
EBIT/Total Aset (%)	-0.12	-0.04	-0.01	
Market Value Of Equity/Nilai Buku Utang (%)	0.00	0.00	0.00	
Sales/Total Aset (%)	0.36	0.45	0.41	
Z ALTMAN SCORE	-1.16	-1.10	-1.06	

TIRT	Uraian	2020	2021	2022
	Aset Lancar	143,392,668,609	53,418,838,375	46,297,234,362
	Liabilitas Lancar	423,487,395,154	198,517,209,180	141,395,663,746
	Modal Kerja	(280,094,726,545)	(145,098,370,805)	(95,098,429,384)
	Total Aset	394,725,543,723	282,668,964,144	252,098,033,300
	Rasio Modal Kerja Terhadap Total Aset	-0.709593618	-0.513315536	-0.37722797
	Faktor Pengali (rumus Altman)	1.2	1.2	1.2
	Nilai	-0.85	-0.62	-0.45
TIRT	Uraian	2020	2021	2022
	Laba Ditahan	(602,596,073,290)	(729,113,929,491)	(815,459,409,680)
	Rasio Laba Ditahan Terhadap Total Aset	-1.526620415	-2.579391521	-3.234691675
	Faktor Pengali	1.4	1.4	1.4
	Nilai	-2.14	-3.61	-4.53
TIRT	Uraian	2020	2021	2022
	Laba sebelum bunga dan pajak	(374,250,781,929)	(107,639,358,828)	(33,839,808,421)
	Total Aset	394,725,543,723	282,668,964,144	252,098,033,300
	Rasio EBIT	-0.948129119	-0.380796523	-0.134232735
	Faktor Pengali	3.3	3.3	3.3
	Nilai	-3.128826092	-1.256628527	-0.442968024
TIRT	Uraian	2020	2021	2022
	Market Value Of Equity	1,011,774,750	1,011,774,750	1,011,774,750
	Nilai Buku Liabilitas	785,048,342,887	797,420,679,087	853,992,588,474
	Rasio Market Value Of Equity Terhadap Nilai Buku Liabilitas	0.001288806	0.001268809	0.001184758
	Faktor Pengali	0.6	0.6	0.6
	Nilai	0.000773283	0.000761286	0.000710855
TIRT	Uraian	2020	2021	2022
	Sales	168,879,831,491	15,676,233,957	925,150,997
	Total Aset	394,725,543,723	282,668,964,144	252,098,033,300
	Rasio Sales Terhadap Total Aset	0.427841152	0.055457924	0.003669806
	Faktor Pengali	1	1	1
	Nilai	0.427841152	0.055457924	0.003669806

TIRT	Analisis Kebangkrutan Usaha Dengan Altman Z'-Score			
	Keterangan	2020	2021	2022
	Modal kerja/Total Aset (%)	-0.85	-0.62	-0.45
	Laba Ditahan/Total Aset (%)	-2.14	-3.61	-4.53
	EBIT/Total Aset (%)	-3.13	-1.26	-0.44
	Market Value Of Equity/Nilai Buku Utang (%)	0.00	0.00	0.00
	Sales/Total Aset (%)	0.43	0.06	0.00
	Z ALTMAN SCORE	-5.69	-5.43	-5.42

Lampiran 7: Kondisi *Default*

No.	Kode Perusahaan	Tahun	Default
1	ETWA	2020	1
2		2021	1
3		2022	1
4	HDTX	2020	0
5		2021	0
6		2022	1
7	INAF	2020	1
8		2021	1
9		2022	1
10	JKSW	2020	0
11		2021	1
12		2022	1
13	LMSH	2020	0
14		2021	0
15		2022	0
16	MYTX	2020	1
17		2021	1
18		2022	1
19	TIRT	2020	0
20		2021	0
21		2022	0

Lampiran 8: Perusahaan Yang mendapatkan Opini Audit *Going Concern*

No.	Kode Perusahaan	Tahun	Opini Audit Going Concern
1	ETWA	2020	1
2		2021	1
3		2022	1
4	HDTX	2020	1
5		2021	1
6		2022	1
7	INAF	2020	1
8		2021	0
9		2022	1
10	JKSW	2020	1
11		2021	1
12		2022	1
13	LMSH	2020	0
14		2021	0
15		2022	0
16	MYTX	2020	1
17		2021	1
18		2022	1
19	TIRT	2020	0
20		2021	1
21		2022	0

Lampiran 9: Output Hasil *EViews* 13Analisis *Statistikk* Deskriptif

Date: 08/02/24
Time: 21:10
Sample: 2020 2022

	Y	X1	X2	X3
Mean	0.714286	13.17286	-1.494286	0.571429
Median	1.000000	12.86000	-1.160000	1.000000
Maximum	1.000000	15.19000	4.520000	1.000000
Minimum	0.000000	11.79000	-5.820000	0.000000
Std. Dev.	0.462910	1.155068	3.220686	0.507093
Skewness	-0.948683	0.482981	0.253330	-0.288675
Kurtosis	1.900000	1.950882	2.075980	1.083333
Jarque-Bera	4.208750	1.779515	0.971704	3.506076
Probability	0.121922	0.410755	0.615173	0.173247
Sum	15.00000	276.6300	-31.38000	12.00000
Sum Sq. Dev.	4.285714	26.68363	207.4563	5.142857
Observations	21	21	21	21

Hosmer and Lemeshow Test

Goodness-of-Fit Evaluation for Binary Specification
 Andrews and Hosmer-Lemeshow Tests
 Equation: UNTITLED
 Date: 08/02/24 Time: 23:02
 Grouping based upon predicted risk (randomize ties)

	Quantile of Risk		Dep=0		Dep=1		Total Obs	H-L Value
	Low	High	Actual	Expect	Actual	Expect		
1	0.0832	0.0895	2	1.82737	0	0.17263	2	0.18894
2	0.1401	0.4452	1	1.41465	1	0.58535	2	0.41528
3	0.5322	0.6253	0	0.84251	2	1.15749	2	1.45575
4	0.6858	0.6882	1	0.62603	1	1.37397	2	0.32519
5	0.7106	0.8626	1	0.42679	1	1.57321	2	0.97871
6	0.8631	0.8729	0	0.26396	2	1.73604	2	0.30409
7	0.8836	0.8926	1	0.22382	1	1.77618	2	3.03085
8	0.9273	0.9281	0	0.14467	2	1.85533	2	0.15595
9	0.9287	0.9300	0	0.14129	2	1.85871	2	0.15202
10	0.9594	0.9794	0	0.08891	3	2.91109	3	0.09162
	Total		6	6.00000	15	15.0000	21	7.09841
H-L Statistic			7.0984		Prob. Chi-Sq(8)		0.5261	
Andrews Statistic			18.0168		Prob. Chi-Sq(10)		0.0547	

Uji Overall Model

Dependent Variable: Y
 Method: ML - Binary Logit (Newton-Raphson / Marquardt steps)
 Date: 08/27/24 Time: 17:45
 Sample: 2020 2022
 Included observations: 21
 Convergence achieved after 4 iterations
 Coefficient covariance computed using observed Hessian

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-1.826144	13.55198	-0.134751	0.8928
X3	2.952836	2.307350	1.279752	0.2006
X2	-0.315254	0.228429	-1.380092	0.1676
X1	0.072186	1.093314	0.066025	0.9474
McFadden R-squared	0.348528	Mean <i>dependent</i> var	0.714286	
S.D. <i>dependent</i> var	0.462910	S.E. of regression	0.395662	
Akaike info criterion	1.160464	Sum squared resid	2.661318	
Schwarz criterion	1.359421	Log likelihood	-8.184876	
Hannan-Quinn criter.	1.203643	Deviance	16.36975	
Restr. deviance	25.12732	Restr. log likelihood	-12.56366	
LR <i>statistic</i>	8.757570	Avg. log likelihood	-0.389756	
Prob(LR <i>statistic</i>)	0.032694			
Obs with Dep=0	6	Total obs	21	
Obs with Dep=1	15			

Uji Akurasi Model

Expectation-Prediction Evaluation for Binary Specification

Equation: UNTITLED

Date: 08/27/24 Time: 18:36

Success cutoff: C = 0

	Estimated Equation			Constant Probability		
	Dep=0	Dep=1	Total	Dep=0	Dep=1	Total
E(# of Dep=0)	3.40	2.60	6.00	1.71	4.29	6.00
E(# of Dep=1)	2.60	12.40	15.00	4.29	10.71	15.00
Total	6.00	15.00	21.00	6.00	15.00	21.00
Correct	3.40	12.40	15.80	1.71	10.71	12.43
% Correct	56.64	82.66	75.22	28.57	71.43	59.18
% Incorrect	43.36	17.34	24.78	71.43	28.57	40.82
Total Gain*	28.07	11.23	16.04			
Percent Gain**	39.29	39.29	39.29			

Uji Multikolinearitas

	Y	X1	X2	X3
Y	1.000000	0.373780	-0.316782	0.517294
X1	0.373780	1.000000	0.133439	0.637304
X2	-0.316782	0.133439	1.000000	0.051783
X3	0.517294	0.637304	0.051783	1.000000

Uji Regresi Logistik

Sample: 2020 2022

Included observations: 21

Convergence achieved after 4 iterations

Coefficient covariance computed using observed Hessian

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-1.826144	13.55198	-0.134751	0.8928
X1	0.072186	1.093314	0.066025	0.9474
X2	-0.315254	0.228429	-1.380092	0.1676
X3	2.952836	2.307350	1.279752	0.2006

Uji F atau Uji Simultan

McFadden R-squared	0.348528	Mean <i>dependent</i> var	0.714286
S.D. <i>dependent</i> var	0.462910	S.E. of regression	0.395662
Akaike info criterion	1.160464	Sum squared resid	2.661318
Schwarz criterion	1.359421	Log likelihood	-8.184876
Hannan-Quinn criter.	1.203643	Deviance	16.36975
Restr. deviance	25.12732	Restr. log likelihood	-12.56366
LR <i>statistic</i>	8.757570	Avg. log likelihood	-0.389756
Prob(LR <i>statistic</i>)	0.032694		

Koefisien Determinasi (*McFadden R-squared*)

Dependent Variable: Y

Method: ML - Binary Logit (Newton-Raphson / Marquardt steps)

Date: 08/27/24 Time: 17:45

Sample: 2020 2022

Included observations: 21

Convergence achieved after 4 iterations

Coefficient covariance computed using observed Hessian

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	-1.826144	13.55198	-0.134751	0.8928
X3	2.952836	2.307350	1.279752	0.2006
X2	-0.315254	0.228429	-1.380092	0.1676
X1	0.072186	1.093314	0.066025	0.9474
McFadden R-squared	0.348528	Mean <i>dependent</i> var		0.714286
S.D. <i>dependent</i> var	0.462910	S.E. of regression		0.395662
Akaike info criterion	1.160464	Sum squared resid		2.661318
Schwarz criterion	1.359421	Log likelihood		-8.184876
Hannan-Quinn criter.	1.203643	Deviance		16.36975
Restr. deviance	25.12732	Restr. log likelihood		-12.56366
LR <i>statistic</i>	8.757570	Avg. log likelihood		-0.389756
Prob(LR <i>statistic</i>)	0.032694			
Obs with Dep=0	6	Total obs		21
Obs with Dep=1	15			