

LAMPIRAN

Lampiran 1 Laporan Keuangan Konsolidasian PT Astra International Tbk periode 2021-2022

PT ASTRA INTERNATIONAL Tbk DAN ENTITAS ANAK/AND SUBSIDIARIES		CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 DECEMBER 2022 AND 2021 (Expressed in billions of Rupiah, unless otherwise stated)	
LAPORAN POSISI KEUANGAN KONSOLIDASIAN 31 DESEMBER 2022 DAN 2021 (Dinyatakan dalam miliaran Rupiah, kecuali dinyatakan lain)			
	Catatan/ Notes	2022	2021
ASET			
Aset lancar			
Kas dan setara kas	4	61,295	63,947
Investasi lain-lain	5	286	651
Piutang usaha, setelah dikurangi penyisihan penurunan nilai sebesar 2.037 (2021: 1.960):			
- Pihak berelasi	6,33f	2,467	1,925
- Pihak ketiga	6	26,958	19,905
Piutang pembiayaan, setelah dikurangi penyisihan penurunan nilai sebesar 3.171 (2021: 2.919)	7	36,838	34,458
Piutang lain-lain, setelah dikurangi penyisihan penurunan nilai sebesar 299 (2021: 289):			
- Pihak berelasi	8,33h	599	691
- Pihak ketiga	8	4,977	3,782
Persediaan	9	32,323	21,815
Pajak dibayar dimuka	10a	6,786	6,115
Aset lain-lain		7,289	6,973
Jumlah aset lancar		179,818	160,262
Aset tidak lancar			
Piutang usaha - pihak ketiga	6	-	56
Piutang pembiayaan, setelah dikurangi penyisihan penurunan nilai sebesar 2.675 (2021: 2.277)	7	35,239	31,242
Piutang lain-lain, setelah dikurangi penyisihan penurunan nilai sebesar 161 (2021: 171):			
- Pihak berelasi	8,33h	2,339	1,965
- Pihak ketiga	8	2,094	851
Persediaan	9	4,303	3,529
Pajak dibayar dimuka	10a	2,858	2,237
Investasi pada ventura bersama	11	33,653	27,552
Investasi pada entitas asosiasi	12	13,072	10,242
Investasi lain-lain	5	19,140	16,406
Aset pajak tangguhan	10d	5,968	5,233
Properti investasi	13	7,172	7,550
Tanaman produktif, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar 3.737 (2021: 3.357)	14	7,310	7,114
Aset tetap, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar 87.047 (2021: 79.203)	15	59,536	55,349
Properti pertambangan, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar 15.563 (2021: 13.809)	16	11,905	11,925
Hak konsesi, setelah dikurangi akumulasi amortisasi sebesar 859 (2021: 726)	17	8,774	8,512
Goodwill		5,016	4,767
Aset takberwujud lainnya		1,811	1,771
Aset lain-lain		13,289	10,748
Jumlah aset tidak lancar		233,479	207,049
JUMLAH ASET		413,297	367,311
ASSETS			
Current assets			
Cash and cash equivalents			
Other investments			
Trade receivables, net of provision for impairment of 2,037 (2021: 1,960):			
- Related parties			
- Third parties			
Financing receivables, net of provision for impairment of 3,171 (2021: 2,919)			
Other receivables, net of provision for impairment of 299 (2021: 289):			
- Related parties			
- Third parties			
Inventories			
Prepaid taxes			
Other assets			
Total current assets			
Non-current assets			
Trade receivables - third parties			
Financing receivables, net of provision for impairment of 2,675 (2021: 2,277)			
Other receivables, net of provision for impairment of 161 (2021: 171):			
- Related parties			
- Third parties			
Inventories			
Prepaid taxes			
Investments in joint ventures			
Investments in associates			
Other investments			
Deferred tax assets			
Investment properties			
Bearer plants, net of accumulated depreciation and impairment of 3,737 (2021: 3,357)			
Fixed assets, net of accumulated depreciation and impairment of 87,047 (2021: 79,203)			
Mining properties, net of accumulated depreciation and impairment of 15,563 (2021: 13,809)			
Concession rights, net of accumulated amortisation of 859 (2021: 726)			
Goodwill			
Other intangible assets			
Other assets			
Total non-current assets			
TOTAL ASSETS			

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

The accompanying notes form an integral part of these consolidated financial statements.

**PT ASTRA INTERNATIONAL Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021**
(Dinyatakan dalam miliaran Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
AS AT 31 DECEMBER 2022 AND 2021**
(Expressed in billions of Rupiah,
unless otherwise stated)

	Catatan/ Notes	2022	2021	
LIABILITAS				LIABILITIES
Liabilitas jangka pendek				Current liabilities
Pinjaman jangka pendek	18a, 18d	5,643	3,812	Short-term borrowings
Utang usaha:				Trade payables:
- Pihak berelasi	19, 33i	6,338	4,699	- Related parties
- Pihak ketiga	19	31,308	20,450	- Third parties
Liabilitas lain-lain:				Other liabilities:
- Pihak berelasi	20, 33j	155	119	- Related parties
- Pihak ketiga	20	16,264	16,146	- Third parties
Utang pajak	10b	5,934	4,516	Taxes payable
Akrual	21	18,249	13,002	Accruals
Provisi		212	149	Provisions
Liabilitas imbalan kerja	22	656	748	Employee benefit obligations
Pendapatan ditangguhkan	23	5,415	5,282	Unearned income
Bagian jangka pendek dari utang jangka panjang:				Current portion of long-term debt:
- Pinjaman bank dan pinjaman lain-lain	18b, 18d	22,350	26,405	- Bank loans and other loans
- Surat utang	18c, 18d	5,674	7,742	- Debt securities
- Liabilitas sewa	18d	1,002	708	- Lease liabilities
Jumlah liabilitas jangka pendek		119,198	103,778	Total current liabilities
Liabilitas jangka panjang				Non-current liabilities
Liabilitas lain-lain - pihak ketiga	20	460	779	Other liabilities - third parties
Liabilitas pajak tangguhan	10d	4,265	4,102	Deferred tax liabilities
Provisi		1,090	831	Provisions
Liabilitas imbalan kerja	22	7,186	7,151	Employee benefit obligations
Pendapatan ditangguhkan	23	1,326	1,236	Unearned income
Utang jangka panjang, setelah dikurangi bagian jangka pendek:				Long-term debt, net of current portion:
- Pinjaman bank dan pinjaman lain-lain	18b, 18d	25,778	25,572	- Bank loans and other loans
- Surat utang	18c, 18d	9,308	7,673	- Debt securities
- Liabilitas sewa	18d	966	574	- Lease liabilities
Jumlah liabilitas jangka panjang		50,379	47,918	Total non-current liabilities
Jumlah liabilitas		169,577	151,696	Total liabilities
EKUITAS				EQUITY
Modal saham:				Share capital:
- Modal dasar - 60.000.000.000 saham dengan nilai nominal Rp50 (dalam satuan Rupiah) per saham	24	2,024	2,024	- Authorized - 60,000,000,000 shares with par value of Rp50 (full Rupiah) per share
- Modal ditempatkan dan disetor penuh - 40.483.553.140 saham biasa	25	1,139	1,139	- Issued and fully paid - 40,483,553,140 ordinary shares
Tambahan modal disetor				Additional paid-in capital
Saldo laba:				Retained earnings:
- Dicadangkan	27	425	425	- Appropriated
- Belum dicadangkan		181,098	163,375	- Unappropriated
Komponen ekuitas lainnya		7,456	5,090	Other reserves
Ekuitas yang diatribusikan kepada pemilik entitas induk		192,142	172,053	Equity attributable to owners of the parent
Kepentingan nonpengendali	28	51,578	43,562	Non-controlling interests
Jumlah ekuitas		243,720	215,615	Total equity
JUMLAH LIABILITAS DAN EKUITAS		413,297	367,311	TOTAL LIABILITIES AND EQUITY

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

The accompanying notes form an integral part of these consolidated
financial statements.

**Lampiran 2 Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian
PT Astra International Tbk periode 2021-2022**

PT ASTRA INTERNATIONAL Tbk DAN ENTITAS ANAK/AND SUBSIDIARIES					
LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2022 DAN 2021 (Dinyatakan dalam miliaran Rupiah, kecuali dinyatakan lain)		CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEARS ENDED 31 DECEMBER 2022 AND 2021 (Expressed in billions of Rupiah, unless otherwise stated)			
	Catatan/ Notes	2022	2021		
Pendapatan bersih	29	301,379	233,485	Net revenue	
Beban pokok pendapatan	30	(231,291)	(182,452)	Cost of revenue	
Labanya bruto		70,088	51,033	Gross profit	
Beban penjualan	30	(11,522)	(10,757)	Selling expenses	
Beban umum dan administrasi	30	(16,365)	(14,743)	General and administrative expenses	
Penghasilan bunga		2,535	2,553	Interest income	
Biaya keuangan		(2,107)	(2,288)	Finance costs	
Keuntungan selisih kurs, bersih		188	57	Foreign exchange gains, net	
Penyesuaian nilai wajar investasi:				Fair value adjustments on investments:	
- PT GoTo Gojek Tokopedia Tbk dan PT Medikakoka Hermina Tbk		(1,544)	-	- PT GoTo Gojek Tokopedia Tbk and PT Medikakoka Hermina Tbk	
- Lain-lain		419	67	- Others	
Penghasilan lain-lain, bersih	31	467	(36)	Other income, net	
Bagian atas hasil bersih ventura bersama	11	6,194	5,151	Share of results of joint ventures	
Bagian atas hasil bersih entitas asosiasi	12	2,037	1,313	Share of results of associates	
Labanya sebelum pajak penghasilan		50,390	32,350	Profit before income tax	
Beban pajak penghasilan	10c	(9,970)	(6,764)	Income tax expenses	
Labanya tahun berjalan		40,420	25,586	Profit for the year	
Penghasilan komprehensif lain:				Other comprehensive income:	
Pos-pos yang tidak akan direklasifikasi ke laba rugi				Items that will not be reclassified to profit or loss	
Revaluasi aset tetap	15	-	47	Revaluation of fixed assets	
Pengukuran kembali atas liabilitas imbalan pascakerja	22	201	(125)	Remeasurements of post-employment benefit obligations	
Bagian penghasilan komprehensif lain dari ventura bersama	11	44	(59)	Share of other comprehensive income of joint ventures	
Bagian penghasilan komprehensif lain dari entitas asosiasi	12	20	(16)	Share of other comprehensive income of associates	
Pajak penghasilan terkait	10d	(40)	20	Related income tax	
		225	(133)		
Pos-pos yang akan direklasifikasi ke laba rugi				Items that will be reclassified to profit or loss	
Selisih kurs karena penjabaran laporan keuangan dalam valuta asing		3,256	482	Exchange difference on translation of financial statements in foreign currencies	
Perubahan nilai wajar investasi lain-lain		(332)	(66)	Fair value changes of other investments	
Lindung nilai arus kas		518	1,370	Cash flow hedges	
Bagian penghasilan komprehensif lain dari ventura bersama	11	232	101	Share of other comprehensive income of joint ventures	
Bagian penghasilan komprehensif lain dari entitas asosiasi	12	1,738	708	Share of other comprehensive income of associates	
Pajak penghasilan terkait	10d	(112)	(267)	Related income tax	
		5,300	2,328		
Penghasilan komprehensif lain tahun berjalan, setelah pajak		5,525	2,195	Other comprehensive income for the year, net of tax	
Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.		The accompanying notes form an integral part of these consolidated financial statements.			

**PT ASTRA INTERNATIONAL Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2022 DAN 2021**
(Dinyatakan dalam miliaran Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF PROFIT OR
LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEARS ENDED
31 DECEMBER 2022 AND 2021**
(Expressed in billions of Rupiah,
unless otherwise stated)

	Catatan/ Notes	2022	2021	
Laba tahun berjalan (saldo dipindahkan dari halaman sebelumnya)		40,420	25,586	<i>Profit for the year (balance carried forward from previous page)</i>
Penghasilan komprehensif lain tahun berjalan, setelah pajak (saldo dipindahkan dari halaman sebelumnya)		5,525	2,195	<i>Other comprehensive income for the year, net of tax (balance carried forward from previous page)</i>
Jumlah penghasilan komprehensif tahun berjalan		45,945	27,781	<i>Total comprehensive income for the year</i>
Laba yang diatribusikan kepada:				<i>Profit attributable to:</i>
Pemilik entitas induk		28,944	20,196	<i>Owners of the parent</i>
Kepentingan nonpengendali		11,476	5,390	<i>Non-controlling interests</i>
		40,420	25,586	
Penghasilan komprehensif yang diatribusikan kepada:				<i>Comprehensive income attributable to:</i>
Pemilik entitas induk		32,191	21,755	<i>Owners of the parent</i>
Kepentingan nonpengendali		13,754	6,026	<i>Non-controlling interests</i>
		45,945	27,781	
Laba per saham - dasar dan diusia (dalam satuan Rupiah)	34	715	499	<i>Earnings per share - basic and diluted (full Rupiah)</i>

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

The accompanying notes form an integral part of these consolidated financial statements.

Lampiran 3 Perpajakan PT Astra International Tbk periode 2021-2022

10. PERPAJAKAN		10. TAXATION	
a. Pajak dibayar dimuka		a. Prepaid taxes	
	2022	2021	
Perseroan			The Company
Pajak penghasilan badan	42	309	Corporate income tax
Pajak Penjualan Barang Mewah	294	325	Luxury Sales Tax
Pajak Pertambahan Nilai	-	8	Value Added Tax
	<u>336</u>	<u>642</u>	
Entitas anak			Subsidiaries
Pajak penghasilan badan	2,131	2,463	Corporate income tax
Pajak Pertambahan Nilai	7,177	5,247	Value Added Tax
	<u>9,308</u>	<u>7,710</u>	
	9,644	8,352	
Bagian lancar	<u>(6,786)</u>	<u>(6,115)</u>	Current portion
Bagian tidak lancar	<u>2,858</u>	<u>2,237</u>	Non-current portion

PT ASTRA INTERNATIONAL Tbk DAN ENTITAS ANAK/AND SUBSIDIARIES

CATATAN ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021
(Dinyatakan dalam miliaran Rupiah,
kecuali dinyatakan lain)

NOTES TO
THE CONSOLIDATED FINANCIAL STATEMENTS
31 DECEMBER 2022 AND 2021
(Expressed in billions of Rupiah,
unless otherwise stated)

10. PERPAJAKAN (lanjutan)

10. TAXATION (continued)

a. Pajak dibayar dimuka (lanjutan)

Pajak dibayar dimuka merupakan kelebihan bayar pajak penghasilan badan dan pajak lainnya yang belum diperiksa oleh Direktorat Jenderal Pajak ("DJP") serta pembayaran atas surat ketetapan pajak yang diterima oleh Grup, dimana Grup telah mengajukan keberatan ke DJP dan banding ke Pengadilan Pajak. Status dari pajak dibayar dimuka adalah sebagai berikut:

a. Prepaid taxes (continued)

Prepaid taxes represent overpayments of corporate income tax and other taxes which have not been audited by the Directorate General of Tax ("DGT") and payments of tax assessments received by the Group, for which the Group has submitted objections to the DGT and appeals to the Tax Court. The status of the prepaid taxes are as follows:

	2022	2021	
Belum/ sedang diperiksa	7,325	5,935	Not yet/in progress audited
Keberatan dan banding	2,319	2,417	Objections and appeals
	<u>9,644</u>	<u>8,352</u>	

b. Utang pajak

b. Taxes payable

	2022	2021	
Perseroan			The Company
Pajak penghasilan:			Income taxes:
Pasal 29	130	84	Article 29
Pasal 21, 22, 23, 26 dan 4(2)	358	265	Article 21, 22, 23, 26 and 4(2)
Pajak Pertambahan Nilai	157	197	Value Added Tax
	<u>645</u>	<u>546</u>	
Entitas anak			Subsidiaries
Pajak penghasilan:			Income taxes:
Pasal 25/29	4,052	3,166	Article 25/29
Pasal 21, 22, 23, 26 dan 4(2)	820	643	Article 21, 22, 23, 26 and 4(2)
Pajak Pertambahan Nilai	350	122	Value Added Tax
Pajak Penjualan Barang Mewah	45	21	Luxury Sales Tax
Pajak lainnya	22	18	Other taxes
	<u>5,289</u>	<u>3,970</u>	
	<u>5,934</u>	<u>4,516</u>	

c. (Beban)/manfaat pajak penghasilan

c. Income tax (expenses)/benefits

	2022	2021	
Perseroan			The Company
Kini	(684)	(431)	Current
Tangguhan	56	62	Deferred
	<u>(628)</u>	<u>(369)</u>	
Entitas anak			Subsidiaries
Kini	(10,361)	(6,785)	Current
Tangguhan	1,019	390	Deferred
	<u>(9,342)</u>	<u>(6,395)</u>	
Konsolidasian			Consolidated
Kini	(11,045)	(7,216)	Current
Tangguhan	1,075	452	Deferred
	<u>(9,970)</u>	<u>(6,764)</u>	

**PT ASTRA INTERNATIONAL Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**CATATAN ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021**
(Dinyatakan dalam miliaran Rupiah,
kecuali dinyatakan lain)

**NOTES TO
THE CONSOLIDATED FINANCIAL STATEMENTS
31 DECEMBER 2022 AND 2021**
(Expressed in billions of Rupiah,
unless otherwise stated)

10. PERPAJAKAN (lanjutan)

10. TAXATION (continued)

c. (Beban)/manfaat pajak penghasilan
(lanjutan)

c. Income tax (expenses)/benefits (continued)

Rekonsiliasi antara beban pajak penghasilan konsolidasian dan hasil perhitungan teoritis laba sebelum pajak penghasilan konsolidasian adalah sebagai berikut:

The reconciliation between consolidated income tax expenses and the theoretical tax amount on consolidated profit before income tax is as follows:

	<u>2022</u>	<u>2021</u>	
Laba konsolidasian sebelum pajak penghasilan	50,390	32,350	Consolidated profit before income tax
Bagian atas hasil bersih ventura bersama dan entitas asosiasi	(8,231)	(6,464)	Share of results of joint ventures and associates
	<u>42,159</u>	<u>25,886</u>	
Pajak dihitung pada tarif pajak yang berlaku	(9,049)	(5,588)	Tax calculated at applicable tax rates
Penghasilan bukan obyek pajak	1,002	1,081	Income not subject to tax
Beban yang tidak dapat dikurangkan	(1,583)	(2,029)	Non-deductible expenses
Kerugian pajak yang tidak diakui pada tahun berjalan	(294)	(171)	Unrecognised tax loss during the year
Penyesuaian akibat perubahan tarif pajak (lihat Catatan 10g)	-	(98)	Adjustment due to changes in tax rate (refer to Note 10g)
Lain-lain	(46)	41	Others
Beban pajak penghasilan konsolidasian	<u>(9,970)</u>	<u>(6,764)</u>	Consolidated income tax expenses

**PT ASTRA INTERNATIONAL Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**CATATAN ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021**
(Dinyatakan dalam miliaran Rupiah,
kecuali dinyatakan lain)

**NOTES TO
THE CONSOLIDATED FINANCIAL STATEMENTS
31 DECEMBER 2022 AND 2021**
(Expressed in billions of Rupiah,
unless otherwise stated)

10. PERPAJAKAN (lanjutan)

10. TAXATION (continued)

**c. (Beban)/manfaat pajak penghasilan
(lanjutan)**

c. Income tax (expenses)/benefits (continued)

Rekonsiliasi antara laba sebelum pajak Perseroan dengan penghasilan kena pajak Perseroan untuk tahun yang berakhir pada tanggal 31 Desember 2022 dan 2021 adalah sebagai berikut:

The reconciliation between profit before income tax of the Company and the Company's taxable income for the years ended 31 December 2022 and 2021 are as follows:

	<u>2022</u>	<u>2021</u>	
Laba konsolidasian sebelum pajak penghasilan	50,390	32,350	Consolidated profit before income tax
Dikurangi laba sebelum pajak penghasilan - entitas anak	(43,828)	(25,940)	Less profit before income tax - subsidiaries
Disesuaikan dengan jurnal eliminasi konsolidasi	<u>7,459</u>	<u>3,507</u>	Adjusted for consolidation elimination
Laba sebelum pajak penghasilan Perseroan	14,021	9,917	Profit before income tax of the Company
Penyesuaian pajak:			Tax adjustments:
Pendapatan dividen	(12,935)	(8,125)	Dividend income
Penghasilan kena pajak final, bersih	(254)	(441)	Income subject to final tax, net
Pelayanan purna jual	(22)	53	After sales service
Penyesuaian nilai wajar investasi di PT GoTo Gojek Tokopedia Tbk dan PT Medikaloka Hermina Tbk	1,544	-	Fair value adjustments on investments in PT GoTo Gojek Tokopedia Tbk and PT Medikaloka Hermina Tbk
Iklan dan promosi	541	297	Advertising and promotion
Insentif dealer	235	25	Dealer incentives
Beban imbalan kerja	234	367	Employee benefit expenses
Lain-lain	<u>140</u>	<u>212</u>	Others
	3,504	2,305	
Kompensasi rugi fiskal	-	(113)	Fiscal loss compensation
Penghasilan kena pajak Perseroan	<u>3,504</u>	<u>2,192</u>	Taxable income of the Company
Beban pajak penghasilan kini Perseroan	684	431	Current income tax expenses of the Company
Pembayaran pajak dimuka Perseroan	(554)	(347)	Prepayment of income taxes of the Company
Utang pajak penghasilan Perseroan	<u>130</u>	<u>84</u>	Income tax payable of the Company
Beban pajak penghasilan kini entitas anak	10,361	6,785	Current income tax expenses of subsidiaries
Pembayaran pajak dimuka entitas anak	(6,309)	(3,619)	Prepayment of income taxes of subsidiaries
Utang pajak penghasilan entitas anak	<u>4,052</u>	<u>3,166</u>	Income tax payable of subsidiaries

Dalam laporan keuangan konsolidasian ini, jumlah penghasilan kena pajak didasarkan atas perhitungan sementara, karena Perseroan belum menyampaikan Surat Pemberitahuan Tahunan pajak penghasilan badan.

In these consolidated financial statements, the amount of taxable income is based on preliminary calculations, as the Company has not yet submitted its corporate income tax returns.

PT ASTRA INTERNATIONAL Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES

CATATAN ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021
(Dinyatakan dalam miliaran Rupiah,
kecuali dinyatakan lain)

NOTES TO
THE CONSOLIDATED FINANCIAL STATEMENTS
31 DECEMBER 2022 AND 2021
(Expressed in billions of Rupiah,
unless otherwise stated)

10. PERPAJAKAN (lanjutan)

10. TAXATION (continued)

d. Aset dan liabilitas pajak tangguhan

d. Deferred tax assets and liabilities

2022						
	Pada awal tahun/ At beginning of year	Dibebankan/ (Dibebankan) ke laba rugi/ Credited/ (Charged) to profit or loss	(Dibebankan/ dikurangkan ke penghasilan komprehensif lain/ (Charged) Credited to other comprehensive income	Reklasifikasi/ Reclassification	Selisih kurs karena perubahan laporan keuangan dalam valuta asing/ Exchange difference on translation of financial statements in foreign currencies	Pada akhir tahun/ At end of year
Aset pajak tangguhan						Deferred tax assets of the Company:
Perseoran:						Accruals and provisions
Akumulasi dan provisi	359	56	-	-	-	415
Liabilitas imbalan kerja	211	17	(7)	-	-	221
Selisih depresiasi dan revaluasi aset pajak	181	(7)	-	-	-	174
Penghasilan ditangguhkan	168	(5)	-	-	-	163
Penyesuaian nilai wajar dari lindung nilai arus kas	6	-	(4)	-	-	2
Penyesuaian nilai wajar atas investasi lain-lain	(92)	-	-	-	-	(92)
Lain-lain	16	(2)	-	-	-	14
Aset pajak tangguhan Perseoran, bersih	642	56	(11)			687
Aset/(liabilitas) pajak tangguhan entitas anak:						Deferred tax assets/(liabilities) of subsidiaries:
Liabilitas imbalan kerja	1,370	106	(33)	-	1	1,444
Akumulasi dan provisi	1,074	97	-	-	(1)	1,170
Penghasilan ditangguhkan	172	(27)	-	-	-	145
Rugi pajak	100	41	-	-	-	141
Penyesuaian nilai wajar dari lindung nilai arus kas	144	-	(109)	-	-	35
Properti pertambangan	(2,633)	246	-	-	(311)	(2,698)
Penyesuaian nilai wajar aset akuisisi	(210)	8	-	-	-	(202)
Selisih depresiasi dan revaluasi aset pajak	(203)	122	-	-	(75)	(156)
Penyesuaian nilai wajar atas investasi lain-lain	(79)	(70)	1	-	-	(148)
Lain-lain	554	502	-	-	35	1,091
Aset/(liabilitas) pajak tangguhan entitas anak, bersih	289	1,019	(141)		(381)	816
Aset pajak tangguhan entitas anak, bersih	4,391	811	(152)	(17)	16	5,069
Liabilitas pajak tangguhan entitas anak, bersih	(4,102)	208	(21)	17	(362)	(4,260)

**PT ASTRA INTERNATIONAL Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**CATATAN ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021**
(Dinyatakan dalam miliaran Rupiah,
kecuali dinyatakan lain)

**NOTES TO
THE CONSOLIDATED FINANCIAL STATEMENTS
31 DECEMBER 2022 AND 2021**
(Expressed in billions of Rupiah,
unless otherwise stated)

10. PERPAJAKAN (lanjutan)

10. TAXATION (continued)

**d. Aset dan liabilitas pajak tangguhan
(lanjutan)**

**d. Deferred tax assets and liabilities
(continued)**

	2021					Pada akhir tahun/ At end of year	
	Pada awal tahun/ At beginning of year	Dikreditkan/ (Dibebankan)/ ke laba rugi ¹ Credited/ (Charged) to profit or loss ¹	Dikreditkan/ (Dibebankan) ke penghasilan komprehensif lain ¹ Credited/ (Charged) to other comprehensive income ¹	Reklasifikasi/ Reclassifications	Selisih kurs karena perubahan laporan keuangan dalam valuta asing/ Exchange difference on translation of financial statements in foreign currencies		
Aset pajak tangguhan Perseroan							Deferred tax assets of the Company:
Akumulasi dan provisi	259	100	-	-	-	359	Accruals and provisions
Liabilitas imbalan kerja	235	(25)	1	-	-	211	Employee benefit obligations
Selisih depresiasi dan revaluasi aset pajak	175	6	-	-	-	181	Excess of depreciation and tax assets revaluation
Penghasilan ditangguhkan	141	27	-	-	-	168	Deferred income
Penyesuaian nilai wajar dari lindung nilai atau kas	17	-	(11)	-	-	6	Fair value adjustment on cash flow hedge
Penyesuaian nilai wajar atas investasi lain-lain	(87)	(12)	-	-	-	(99)	Fair value adjustment on other investments
Lain-lain	50	(34)	-	-	-	16	Others
Aset pajak tangguhan Perseroan, bersih	796	82	(10)			868	Deferred tax assets of the Company, net
Aset/(liabilitas) pajak tangguhan entitas anak:							Deferred tax assets/(liabilities) of subsidiaries:
Liabilitas imbalan kerja	1.188	147	36	-	(1)	1.370	Employee benefit obligations
Akumulasi dan provisi	819	255	-	-	-	1.074	Accruals and provisions
Penghasilan ditangguhkan	164	8	-	-	-	172	Deferred income
Rugi pajak	176	(76)	-	-	-	100	Tax losses
Penyesuaian nilai wajar dari lindung nilai atau kas	307	7	(263)	-	3	144	Fair value adjustment on cash flow hedge
Properti pertambangan	(2.756)	21	-	-	102	(2.633)	Mining properties
Penyesuaian nilai wajar saat akuisisi	(190)	(3)	(17)	-	-	(210)	Fair value adjustment on acquisitions
Selisih depresiasi dan revaluasi aset pajak	(198)	2	-	-	(7)	(203)	Excess of depreciation and tax assets revaluation
Penyesuaian nilai wajar atas investasi lain-lain	(80)	(6)	7	-	-	(79)	Fair value adjustment on other investments
Lain-lain	517	35	-	-	2	554	Others
Aset/(liabilitas) pajak tangguhan entitas anak, bersih	37	300	(237)		59	289	Deferred tax assets/(liabilities) of subsidiaries, net
Aset pajak tangguhan entitas anak, bersih	4.002	578	(120)	59	1	4.321	Deferred tax assets of subsidiaries, net
Liabilitas pajak tangguhan entitas anak, bersih	(3.972)	(158)	(169)	59	58	(4.301)	Deferred tax liabilities of subsidiaries, net

¹ Termasuk penyesuaian akibat perubahan tarif pajak (lihat Catatan 10).

¹ Including adjustment due to changes in tax rates (refer to note 10).

Lampiran 4 Laporan Keuangan Konsolidasian PT Indah Kiat Pulp & Paper Tbk periode 2021-2022

PT INDAH KIAT PULP & PAPER Tbk DAN ENTITAS ANAK LAPORAN POSISI KEUANGAN KONSOLIDASIAN 31 DESEMBER 2022 DAN 2021, DAN 1 JANUARI 2021/31 DESEMBER 2020 (Saldo dalam tabel disajikan dalam ribuan Dolar Amerika Serikat, kecuali dinyatakan lain)		PT INDAH KIAT PULP & PAPER Tbk AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2022 AND 2021, AND JANUARY 1, 2021/DECEMBER 31, 2020 (Amounts in tables are expressed in thousands of United States Dollar, unless otherwise stated)		
	Catatan/ Notes	31 Desember / December 31, 2022	31 Desember / December 31, 2021 *)	1 Januari/ January 1, 2021 *) / 31 Desember/ December 31, 2020 *)
ASET				
ASET LANCAR				ASSETS
				CURRENT ASSETS
				Cash and
Kas dan setara kas	3c,3e,3f,3r,5,42,44			cash equivalents
Pihak ketiga		1.262.386	1.055.503	Third parties
Pihak berelasi		3.048	3.954	Related party
Piutang usaha	3e,3f,3r,6,42,44			Trade receivables
Pihak ketiga - setelah				Third parties - net of
dikurangi penyisihan				allowance for
penurunan nilai		606.066	488.031	impairment loss
Pihak berelasi		1.213.861	918.307	Related parties
Pihak ketiga - setelah				Other receivables -
dikurangi penyisihan				third parties
penurunan nilai		5.803	4.023	inventories
Pihak berelasi		486.538	441.572	Advances
Pihak ketiga	3f,3r,7,44	5.803	4.023	Prepaid expenses
Persediaan	3g,8	486.538	441.572	Prepaid taxes
Uang muka	3h,9,42	741.322	743.531	9.234
Beban dibayar dimuka	3h,9,42	89.505	35.489	
Pajak dibayar dimuka	3q,38a	21.628	7.278	
Aset lancar lainnya	3d,3e,3f,3r,10,42,44			Other current assets
Pihak ketiga		1.060.375	998.194	Third parties
Pihak berelasi		6.025	6.246	Related parties
Total Aset Lancar		5.476.557	4.702.128	4.341.593
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Piutang pihak berelasi -				Due from related parties -
setelah dikurangi				net of allowance for
penyisihan				impairment loss
penurunan nilai	3e,3f,3r,11,44	64.818	92.895	110.704
Uang muka pihak berelasi -				Advances to a
setelah dikurangi				related party -
penyisihan				net of allowance for
penurunan nilai	3e,42	282.039	283.008	impairment loss
Investasi pada				Investment in
entitas asosiasi	3i,12	12.263	11.848	an associate
Aset hak-guna -				Right-of-use assets -
setelah dikurangi				net of accumulated
akumulasi penyusutan	3j,3k,13	30.584	35.369	depreciation
Aset tetap -				Fixed assets -
setelah dikurangi				net of accumulated
akumulasi penyusutan	3j,3l,3m,14	3.262.573	3.430.271	depreciation
Uang muka pembelian				Advances for purchase of
aset tetap - pihak ketiga	15	499.458	410.756	fixed assets - third parties
Aset tidak lancar lainnya		12.429	12.170	10.324
Total Aset Tidak Lancar		4.164.164	4.276.317	4.154.684
TOTAL ASET		9.640.721	8.978.445	8.496.277

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

The accompanying notes to the consolidated financial statements are an integral part of these consolidated financial statements.

**PT INDAH KIAT PULP & PAPER Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021, DAN
1 JANUARI 2021/31 DESEMBER 2020
(Saldo dalam tabel disajikan dalam ribuan Dolar Amerika
Serikat, kecuali dinyatakan lain)**

**PT INDAH KIAT PULP & PAPER Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
DECEMBER 31, 2022 AND 2021, AND
JANUARY 1, 2021/DECEMBER 31, 2020
(Amounts in tables are expressed in thousands of United
States Dollar, unless otherwise stated)**

	Catatan/ Notes	31 Desember / December 31, 2022	2021 *)	1 Januari/ January 1, 2021 *) / 31 Desember/ December 31, 2020 *)	
LIABILITAS DAN EKUITAS					LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK					CURRENT LIABILITIES
Pinjaman bank jangka pendek	3f,3r,16,44	1.028.167	1.141.769	981.604	Short-term bank loans
Pembiayaan Musyarakah jangka pendek	3f,3r,17,44	27.335	30.135	30.487	Short-term Musyarakah financing
Utang usaha	3e,3f,3r,18,42,44				Trade payables
Pihak ketiga		185.702	189.735	161.819	Third parties
Pihak berelasi		25.602	42.066	33.929	Related parties
Utang lain-lain - pihak ketiga	3f,3r,19,44	42.288	29.441	23.884	Other payables - third parties
Beban masih harus dibayar	3f,3r,3k,20,44	70.539	42.542	43.580	Accrued expenses
Utang pajak	3q,38b	82.765	62.173	29.814	Taxes payable
Liabilitas jangka panjang yang akan jatuh tempo dalam waktu satu tahun					Current maturities of long-term liabilities
Liabilitas sewa	3f,3k,3r,22,44	10.034	8.076	29.660	Lease liabilities
Pinjaman bank jangka panjang	3f,3r,23,44				Long-term bank loans
Pihak ketiga		183.066	249.153	227.016	Third parties
Utang Murabahah dan pembiayaan Musyarakah jangka panjang	3f,3r,24,44	35.669	26.024	14.298	Long-term Murabahah payables and Musyarakah financing
Medium-term notes	3f,3r,25,44	-	68.225	56.718	Medium-term notes
Wesel bayar	3f,3r,26,43,44	89	537	288	Notes payable
Pinjaman jangka panjang	3f,3r,27,43,44	51.090	90.331	153.240	Long-term loans
Utang obligasi	3f,3r,28a,43,44	386.568	236.754	136.529	Bonds payable
Sukuk Mudharabah	3f,3r,3u,28b,43,44	110.929	48.160	-	Sukuk Mudharabah
Total Liabilitas Jangka Pendek		2.239.843	2.265.121	1.922.866	Total Current Liabilities
LIABILITAS JANGKA PANJANG					NON-CURRENT LIABILITIES
Utang pihak berelasi	3e,3f,3r,21,42,44	21.445	11.722	11.453	Due to related parties
Liabilitas pajak tangguhan - neto	3q,38d	200.020	212.326	204.684	Deferred tax liabilities - net
Liabilitas imbalan kerja	3p,29	50.737	54.770	70.067	Employee benefits liabilities
Liabilitas jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun:					Long-term liabilities - net of current maturities:
Liabilitas sewa	3f,3k,3r,22,44	40.763	49.902	43.410	Lease liabilities
Pinjaman bank jangka panjang	3f,3r,23,44				Long-term bank loans
Pihak ketiga		381.376	575.374	376.929	Third parties
Utang Murabahah dan pembiayaan Musyarakah jangka panjang	3f,3r,24,44	13.984	42.740	69.563	Long-term Murabahah payables and Musyarakah financing
Medium-term notes	3f,3r,25,44	-	-	153.740	Medium-term notes
Wesel bayar	3f,3r,26,43,44	712	1.278	2.035	Notes payable
Pinjaman jangka panjang	3f,3r,27,43,44	104.063	181.213	1.043.059	Long-term loans
Utang obligasi	3f,3r,28a,43,44	798.715	745.354	341.804	Bonds payable
Sukuk Mudharabah	3f,3r,3u,28b,43,44	183.859	73.700	-	Sukuk Mudharabah
Total Liabilitas Jangka Panjang		1.795.674	1.948.379	2.316.744	Total Non-Current Liabilities
Total Liabilitas		4.035.517	4.213.500	4.239.610	Total Liabilities

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

The accompanying notes to the consolidated financial statements are an integral part of these consolidated financial statements.

**Lampiran 5 Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian
PT Indah Kiat Pulp & Paper Tbk periode 2021-2022**

PT INDAH KIAT PULP & PAPER Tbk DAN ENTITAS ANAK LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN UNTUK TAHUN YANG BERAKHIR PADA TANGGAL-TANGGAL 31 DESEMBER 2022 DAN 2021 (Saldo dalam tabel disajikan dalam ribuan Dolar Amerika Serikat, kecuali dinyatakan lain)	PT INDAH KIAT PULP & PAPER Tbk AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (Amounts in tables are expressed in thousands of United States Dollar, unless otherwise stated)			
	Catatan/ Notes	2022	2021 *)	
PENJUALAN NETO	3e,3n,31,34,41,42	4.002.632	3.516.586	NET SALES
BEBAN POKOK PENJUALAN	3e,3n,31,35,41	<u>(2.412.693)</u>	<u>(2.288.190)</u>	COST OF GOODS SOLD
LABA BRUTO		<u>1.589.939</u>	<u>1.228.396</u>	GROSS PROFIT
BEBAN USAHA	3e,3n,36,42			OPERATING EXPENSES
Penjualan		(311.125)	(252.173)	Selling
Umum dan administrasi		(140.731)	(117.979)	General and administrative
Total Beban Usaha		<u>(451.856)</u>	<u>(370.152)</u>	Total Operating Expenses
LABA USAHA	3i,41	<u>1.138.083</u>	<u>858.244</u>	OPERATING PROFIT
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (CHARGES)
Laba selisih kurs - neto	3o	67.354	11.571	Gain on foreign exchange - net
Penghasilan bunga		15.670	11.919	Interest income
Bagian atas laba neto entitas asosiasi	3i,12	415	1.171	Share in net profit of an associate
Beban Murabahah		(1.577)	(5.011)	Murabahah expense
Beban bagi hasil Musyarakah		(6.159)	(5.306)	Musyarakah sharing expense
Beban bunga	37	(246.345)	(241.297)	Interest expense
Lain-lain - neto		80.058	29.456	Others - net
Beban Lain-lain - Neto		<u>(90.584)</u>	<u>(197.497)</u>	Other Charges - Net
LABA SEBELUM BEBAN PAJAK PENGHASILAN		1.047.499	660.747	PROFIT BEFORE INCOME TAX EXPENSE
BEBAN PAJAK PENGHASILAN	3q,38c	<u>(190.037)</u>	<u>(134.388)</u>	INCOME TAX EXPENSE
LABA NETO		<u>857.462</u>	<u>526.359</u>	NET PROFIT
LABA (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos-pos yang tidak akan direklasifikasi lebih lanjut ke laba rugi:				Items that will not subsequently be reclassified to profit or loss:
Pengukuran kembali dari liabilitas imbalan kerja	3p,29	1.982	982	Remeasurement of employee benefits liability
Pajak penghasilan terkait	38d	<u>(377)</u>	<u>(186)</u>	Related income tax
Laba Komprehensif Lain - Setelah Pajak		<u>1.605</u>	<u>796</u>	Other Comprehensive Income - Net of Tax
PENGHASILAN KOMPREHENSIF NETO		<u><u>859.067</u></u>	<u><u>527.155</u></u>	NET COMPREHENSIVE INCOME

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

The accompanying notes to the consolidated financial statements are an integral part of these consolidated financial statements.

PT INDAH KIAT PULP & PAPER Tbk
 DAN ENTITAS ANAK
 LAPORAN LABA RUGI DAN PENGHASILAN
 KOMPREHENSIF LAIN KONSOLIDASIAN
 UNTUK TAHUN YANG BERAKHIR PADA
 TANGGAL-TANGGAL 31 DESEMBER 2022 DAN 2021
 (Saldo dalam tabel disajikan dalam ribuan Dolar Amerika
 Serikat, kecuali dinyatakan lain)

PT INDAH KIAT PULP & PAPER Tbk
 AND SUBSIDIARIES
 CONSOLIDATED STATEMENTS OF PROFIT OR LOSS
 AND OTHER COMPREHENSIVE INCOME
 FOR THE YEARS ENDED
 DECEMBER 31, 2022 AND 2021
 (Amounts in tables are expressed in thousands of United
 States Dollar, unless otherwise stated)

	Catatan/ Notes	2022	2021 *)	
LABA (RUGI) NETO YANG DAPAT DIATRIBUSIKAN KEPADA:				NET (LOSS) PROFIT ATTRIBUTABLE TO:
Pemilik entitas induk		857.513	526.362	Owners of the parent
Kepentingan nonpengendali	3b,32	(51)	(3)	Non-controlling interest
NETO		857.462	526.359	NET
PENGHASILAN (RUGI) KOMPREHENSIF NETO YANG DAPAT DIATRIBUSIKAN KEPADA:				NET (LOSS) COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik entitas induk		859.118	527.158	Owners of the parent
Kepentingan nonpengendali	3b,32	(51)	(3)	Non-controlling interest
NETO		859.067	527.155	NET
LABA PER SAHAM DASAR YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK (dalam angka penuh)	3s,39	0,15674	0,09621	BASIC EARNINGS PER SHARE ATTRIBUTABLE TO THE OWNERS OF PARENT (in full amount)

*) Disajikan kembali (Catatan 47)

As restated (Note 47) *)

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

The accompanying notes to the consolidated financial statements are an integral part of these consolidated financial statements.

Lampiran 6 Perpajakan PT Indah Kiat Pulp & Paper Tbk periode 2021-2022

PT INDAH KIAT PULP & PAPER Tbk DAN ENTITAS ANAK CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN 31 DESEMBER 2022 DAN 2021 SERTA UNTUK TAHUN YANG BERAKHIR PADA TANGGAL-TANGGAL TERSEBUT (Saldo dalam tabel disajikan dalam ribuan Dolar Amerika Serikat, kecuali dinyatakan lain)			PT INDAH KIAT PULP & PAPER Tbk AND SUBSIDIARIES NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2022 AND 2021 AND FOR THE YEARS THEN ENDED (Amounts in tables are expressed in thousands of United States Dollar, unless otherwise stated)
38. PERPAJAKAN			38. TAXATION
a. Pajak Dibayar Dimuka			a. Prepaid Taxes
	2022	2021	
Perusahaan			Company
Pajak Pertambahan Nilai	21.628	7.276	Value-Added Tax
Entitas Anak	-	2	Subsidiaries
Total	21.628	7.278	Total
b. Utang Pajak			b. Taxes Payable
	2022	2021	
Perusahaan			Company
Pajak penghasilan	82.414	62.073	Income taxes
Entitas Anak	351	100	Subsidiaries
Total	82.765	62.173	Total
c. Beban Pajak Penghasilan			c. Income Tax Expense
Beban pajak penghasilan Perusahaan dan Entitas Anak adalah sebagai berikut:			<i>Income tax expense of the Company and Subsidiaries is as follows:</i>
	2022	2021	
Kini			Current
Perusahaan	(202.386)	(126.906)	Company
Entitas Anak	(334)	(26)	Subsidiaries
Subtotal	(202.720)	(126.932)	Subtotal
Tangguhan			Deferred
Perusahaan	12.683	(7.410)	Company
Entitas Anak	-	(46)	Subsidiaries
Subtotal	12.683	(7.456)	Subtotal
Beban Pajak Penghasilan	(190.037)	(134.388)	Income Tax Expense
Rekonsiliasi antara laba sebelum beban pajak penghasilan dan taksiran laba kena pajak Perusahaan untuk tahun yang berakhir pada tanggal-tanggal 31 Desember 2022 dan 2021, berdasarkan laporan laba rugi dan penghasilan komprehensif lain dalam Rupiah Indonesia adalah sebagai berikut:			<i>The following calculation presents the reconciliation between profit before estimated income tax expense and estimated taxable profit for the years ended December 31, 2022 and 2021, based on the Indonesian Rupiah statements of profit or loss and other comprehensive income:</i>
	2022	2021	
Laba Perusahaan sebelum beban pajak penghasilan	16.762.193	10.547.561	Profit before income tax expense attributable to the Company
Beda waktu:			Temporary differences:
Beban imbalan kerja	46.924	(191.861)	Employee benefits expense
Beban penyusutan	118.547	(9.918)	Depreciation expense
Lain-lain	185.840	(350.881)	Others

PT INDAH KIAT PULP & PAPER Tbk
 DAN ENTITAS ANAK
 CATATAN ATAS LAPORAN KEUANGAN
 KONSOLIDASIAN
 31 DESEMBER 2022 DAN 2021 SERTA
 UNTUK TAHUN YANG BERAKHIR PADA
 TANGGAL-TANGGAL TERSEBUT
 (Saldo dalam tabel disajikan dalam ribuan Dolar Amerika
 Serikat, kecuali dinyatakan lain)

PT INDAH KIAT PULP & PAPER Tbk
 AND SUBSIDIARIES
 NOTES TO THE CONSOLIDATED FINANCIAL
 STATEMENTS
 DECEMBER 31, 2022 AND 2021 AND
 FOR THE YEARS THEN ENDED
 (Amounts in tables are expressed in thousands of United
 States Dollar, unless otherwise stated)

38. **PERPAJAKAN** (Lanjutan)

38. **TAXATION** (Continued)

	2022	2021	
Beda tetap:			Permanent differences:
Penghasilan bunga	(62.060)	(54.481)	Interest income
Sewa	(75.921)	(9.394)	Rental
Lain-lain	(219.315)	(319.327)	Others
Taksiran laba kena pajak	<u>16.756.208</u>	<u>9.611.699</u>	Estimated taxable profit
Beban pajak penghasilan - kini	3.183.679	1.826.223	Income tax expense - current
Taksiran pajak penghasilan dibayar dimuka	<u>(2.173.211)</u>	<u>(1.086.760)</u>	Estimated prepayment of income taxes
Utang Pajak Penghasilan Badan - Pasal 29	<u>1.010.468</u>	<u>739.463</u>	Corporate Income Tax Payable - Article 29

Dalam laporan keuangan konsolidasian ini, jumlah taksiran laba kena pajak berdasarkan perhitungan sementara, karena Surat Pemberitahuan Tahunan (SPT) Pajak Penghasilan Badan tahun 2022 belum dilaporkan sampai dengan tanggal penyelesaian laporan keuangan konsolidasian.

In these consolidated financial statements, the amount of estimated taxable profit is based on provisional calculations, as the 2022 Corporate Income Tax Return (SPT) has not yet been filed as of the completion date of the consolidated financial statements.

d. **Pajak Tanggahan**

d. **Deferred Tax**

Mutasi liabilitas pajak tanggahan - neto adalah sebagai berikut:

Movements of deferred tax liabilities - net are as follows:

	Saldo 31 Desember/ Balance as of December 31, 2021	Dikreditkan (Dibebankan) ke Laba Rugi/ Credited (Charged) to Profit or Loss	Dikreditkan ke Penghasilan Komprehensif Lain/ Credited to Other Comprehensive Income	Saldo 31 Desember/ Balance as of December 31, 2022	
Perusahaan					The Company
Aset pajak tanggahan					Deferred tax assets
Liabilitas imbalan kerja	10.335	(304)	(375)	9.566	Employee benefits liability
Penyisihan kerugian penurunan nilai	3.998	(614)	-	3.384	Allowance for impairment losses
Revaluasi aset tetap setelah setelah dikurangi penyusutan	1.302	(1.302)	-	-	Revaluation of fixed assets - net of depreciation
Cadangan pengurang penghasilan neto	4.122	(2.252)	-	1.870	Deduction allowance in net income
Transaksi sewa	5.517	(505)	-	5.012	Transactions under lease
Total	<u>25.364</u>	<u>(5.157)</u>	<u>(375)</u>	<u>19.832</u>	Total
Liabilitas pajak tanggahan					Deferred tax liabilities
Penyusutan aset tetap	227.308	(21.262)	-	206.046	Depreciation of fixed assets
Laba (rugi) neto belum direalisasi atas perubahan nilai wajar aset dan liabilitas keuangan	9.980	3.422	-	13.402	Net unrealized gain (loss) on financial assets and liabilities
Total	<u>237.288</u>	<u>(17.840)</u>	<u>-</u>	<u>219.448</u>	Total
Liabilitas pajak tanggahan Perusahaan - neto	<u>(211.924)</u>	<u>12.683</u>	<u>(375)</u>	<u>(199.616)</u>	Deferred tax liabilities of the Company - net
Entitas Anak					Subsidiary
Liabilitas pajak tanggahan - neto	(402)	-	(2)	(404)	Deferred tax liabilities - net
Liabilitas Pajak Tanggahan Konsolidasian - Neto	<u>(212.326)</u>			<u>(200.020)</u>	Deferred Tax Liabilities Consolidated - Net

**PT INDAH KIAT PULP & PAPER Tbk
DAN ENTITAS ANAK
CATATAN ATAS LAPORAN KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021 SERTA
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL-TANGGAL TERSEBUT
(Saldo dalam tabel disajikan dalam ribuan Dolar Amerika
Serikat, kecuali dinyatakan lain)**

**PT INDAH KIAT PULP & PAPER Tbk
AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS
DECEMBER 31, 2022 AND 2021 AND
FOR THE YEARS THEN ENDED
(Amounts in tables are expressed in thousands of United
States Dollar, unless otherwise stated)**

38. PERPAJAKAN (Lanjutan)

38. TAXATION (Continued)

	Saldo 31 Desember/ Balance as of December 31, 2020	Dikreditkan (Dibebankan) ke Laba Rugi/ Credited (Charged) to Profit or Loss	Dikreditkan ke Penghasilan Komprehensif Lain/ Credited to Other Comprehensive Income	Saldo 31 Desember/ Balance as of December 31, 2021	
Perusahaan					The Company
Ases nilai tangguhan					Deferred tax assets
Liabilitas imbalan kerja	13.224	(2.707)	(182)	10.335	Employee benefits liability
Penyisihan kerugian penurunan nilai	3.708	290	-	3.998	Allowance for impairment losses
Revaluasi aset tetap setelah setelah dikurangi penyusutan	1.609	(217)	-	1.392	Revaluation of fixed assets - net of depreciation
Cadangan pengurang penghasilan neto	4.570	(457)	-	4.122	Deduction allowance in net income
Transaksi sewa	3.151	2.366	-	5.517	Transactions under lease
Total	26.271	(725)	(182)	25.364	Total
Liabilitas pajak tangguhan					Deferred tax liabilities
Penyusutan aset tetap	229.084	(1.778)	-	227.308	Depreciation of fixed assets
Labas (rugi) neto belum direalisasi atas perubahan nilai wajar aset dan liabilitas keuangan	1.519	8.461	-	9.980	Net unrealized gain (loss) on fair value changes of financial assets and liabilities
Total	230.603	6.685	-	237.288	Total
Liabilitas pajak tangguhan Perusahaan - neto	(204.332)	(7.410)	(182)	(211.924)	Deferred tax liabilities of the Company - net
Entitas Anak					Subsidiary
Liabilitas pajak tangguhan - neto	(352)	(46)	(4)	(402)	Deferred tax liabilities - net
Liabilitas Pajak Tangguhan Konsolidasian - Neto	(204.684)			(212.326)	Deferred Tax Liabilities Consolidated - Net

e. Surat Ketetapan Pajak

Pada tanggal 29 Januari 2021, Perusahaan menerima Surat Ketetapan Pajak Kurang Bayar (SKPKB) No. 00001/206/19/092/21 atas pajak penghasilan badan tahun pajak 2019 sebesar Rp1,8 miliar, dan laba fiskal neto Perusahaan untuk tahun pajak 2019 ditetapkan sebesar Rp6,5 triliun.

Pada tanggal 28 April 2022, Perusahaan menerima Surat Ketetapan Pajak Lebih Bayar (SKPLB) No. KEP 00050/406/20/092/22 atas pajak penghasilan badan tahun pajak 2020 sebesar Rp225,6 miliar dan laba fiskal neto Perusahaan untuk tahun pajak 2020 ditetapkan sebesar Rp4,1 triliun.

Pada tanggal 31 Mei 2022, Perusahaan menerima Keputusan Direktur Jenderal Pajak No. KEP 00007/NKEB/WPJ.19/KP.02/2022 tentang pembetulan atas surat ketetapan pajak kurang bayar (SKPKB) tahun pajak 2018 sehingga laba fiskal neto Perusahaan untuk tahun pajak 2018 dihitung kembali menjadi sebesar Rp8,1 triliun.

Pada tanggal 31 Mei 2022, Perusahaan menerima Keputusan Direktur Jenderal Pajak No. KEP 00008/NKEB/WPJ.19/KP.02/2022 tentang pembetulan atas Surat Ketetapan Pajak Kurang Bayar (SKPKB) tahun pajak 2019 sehingga laba fiskal neto Perusahaan untuk tahun pajak 2019 dihitung kembali menjadi sebesar Rp6,3 triliun.

e. Tax Assessment Letters

On January 29, 2021, the Company received a Tax Underpayment Assessment Letter (SKPKB) No. 00001/206/19/092/21 for corporate income tax for the 2019 tax year amounting to Rp1.8 billion, and the Company's net taxable profit for the 2019 fiscal year is set at Rp6.5 trillion.

On April 28, 2022, the Company received a Tax Overpayment Assessment Letter (SKPLB) No. KEP 00050/406/20/092/22 for corporate income tax for the 2020 tax year amounting to Rp225.6 billion, and the Company's net taxable profit for the year 2020 fiscal year is set at Rp4.1 trillion.

On May 31, 2022, the Company received a decision letter from Director General of Taxes No. KEP 00007/NKEB/WPJ.19/KP.02/2022 related to Tax Underpayment Assessment Letter (SKPKB) for the 2018 tax year and the Company's net taxable profit recalculated to Rp8.1 trillion.

On May 31, 2022, the Company received a decision letter from Director General of Taxes No. KEP 00008/NKEB/WPJ.19/KP.02/2022 related to on Tax Underpayment Assessment Letter (SKPKB) for the 2019 tax year and the Company's net taxable profit recalculated to Rp6.3 trillion.

Lampiran 7 Laporan Keuangan Konsolidasian PT Adaro Energy Indonesia Tbk periode 2021-2022

PT ADARO ENERGY INDONESIA Tbk
DAN ENTITAS ANAKNYA/AND ITS SUBSIDIARIES

Lampiran 1/1 Schedule

LAPORAN POSISI KEUANGAN
KONSOLIDASIAN PADA TANGGAL
31 DESEMBER 2022 DAN 2021
(Dinyatakan dalam ribuan Dolar AS,
kecuali nilai nominal dan data saham)

CONSOLIDATED STATEMENTS
OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022 AND 2021
(Expressed in thousands of US Dollars,
except for par value and share data)

	Catatan/ Notes	2022	2021	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	4	4,067,358	1,811,141	Cash and cash equivalents
Kas dan deposito berjangka yang dibatasi penggunaannya - bagian lancar	5	4,110	3,024	Restricted cash and time deposits - current portion
Piutang usaha	7a	647,153	451,989	Trade receivables
Investasi lain-lain - bagian lancar	6	104,923	220,700	Other investments - current portion
Persediaan	9	199,200	125,738	Inventories
Pajak dibayar dimuka - bagian lancar	34a	44,386	26,564	Prepaid taxes - current portion
Pajak yang bisa dipulihkan kembali	34b	39,196	20,609	Recoverable taxes
Piutang lain-lain - bagian lancar	7b	17,821	134,167	Other receivables - current portion
Pinjaman untuk pihak ketiga - bagian lancar	14	159,121	-	Loans to third parties - current portion
Pinjaman untuk pihak berelasi - bagian lancar	35b	3,059	4,782	Loans to related parties - current portion
Uang muka dan biaya dibayar dimuka - bagian lancar	8	15,616	13,951	Advances and prepayments - current portion
Aset lancar lain-lain		17,366	25,467	Other current assets
Total aset lancar		5,319,309	2,838,132	Total current assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Kas dan deposito berjangka yang dibatasi penggunaannya - bagian tidak lancar	5	44,422	40,220	Restricted cash and time deposits - non-current portion
Investasi lain-lain - bagian tidak lancar	6	492,363	161,653	Other investments - non-current portion
Piutang lain-lain - bagian tidak lancar	7b	90,299	10,786	Other receivables - non-current portion
Investasi pada ventura bersama	11	1,277,509	831,991	Investments in joint ventures
Pinjaman untuk pihak ketiga - bagian tidak lancar	14	383	20,607	Loans to third parties - non-current portion
Pinjaman untuk pihak berelasi - bagian tidak lancar	35b	140,594	140,594	Loans to related parties - non-current portion
Uang muka dan biaya dibayar dimuka - bagian tidak lancar	8	38,955	21,108	Advances and prepayments - non-current portion
Pajak dibayar dimuka - bagian tidak lancar	34a	2,969	3,306	Prepaid taxes - non-current portion
Properti pertambangan	12	1,033,258	1,217,484	Mining properties
Aset tetap	10	1,451,993	1,397,105	Fixed assets
Goodwill	13	776,943	776,943	Goodwill
Aset takberwujud		5,279	4,849	Intangible assets
Piutang jasa konsesi		19,030	20,018	Service concession receivables
Aset pajak tangguhan	34e	81,263	92,933	Deferred tax assets
Aset tidak lancar lain-lain		7,738	9,207	Other non-current assets
Total aset tidak lancar		5,462,998	4,748,804	Total non-current assets
TOTAL ASET		10,782,307	7,586,936	TOTAL ASSETS

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

Laporan Tahunan 2022

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

307

PT Adaro Energy Indonesia Tbk

**PT ADARO ENERGY INDONESIA Tbk
DAN ENTITAS ANAKNYA/AND ITS SUBSIDIARIES**

Lampiran 1/2 Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN PADA TANGGAL
31 DESEMBER 2022 DAN 2021**
(Dinyatakan dalam ribuan Dolar AS,
kecuali nilai nominal dan data saham)

**CONSOLIDATED STATEMENTS
OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022 AND 2021**
(Expressed in thousands of US Dollars,
except for par value and share data)

	Catatan/ Notes	2022	2021	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha	15	333,212	272,409	Trade payables
Utang dividen	28	532,495	378,524	Dividends payable
Beban yang masih harus dibayar	17	164,056	59,936	Accrued expenses
Liabilitas imbalan kerja jangka pendek		1,430	4,671	Short-term employee benefits liabilities
Utang pajak:				Taxes payable:
- Pajak penghasilan badan	34c	1,144,085	324,807	Corporate income tax payable -
- Pajak lainnya	34c	31,962	20,637	Other taxes payable -
Utang royalti	16	49,511	16,773	Royalties payable
Bagian lancar atas pinjaman jangka panjang:				Current maturity of long-term borrowings:
- Liabilitas sewa	19	32,755	51,765	Lease liabilities -
- Utang bank	20	142,945	218,971	Bank loans -
Provisi pembongkaran, rehabilitasi, reklamasi dan penutupan tambang - bagian jangka pendek	23	5,940	4,256	Provision for decommissioning, mine rehabilitation, reclamation and closure - current portion
Utang lain-lain		9,121	8,809	Other liabilities
Total liabilitas jangka pendek		2,447,512	1,361,558	Total current liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Pinjaman dari pihak ketiga	18	3,256	3,614	Loans from third parties
Pinjaman jangka panjang setelah dikurangi bagian yang akan jatuh tempo dalam satu tahun:				Long-term borrowings, net of current maturities:
- Liabilitas sewa	19	34,895	42,271	Lease liabilities -
- Utang bank	20	667,904	550,594	Bank loans -
Senior Notes	21	700,890	740,118	Senior Notes
Liabilitas pajak tangguhan	34e	163,410	187,396	Deferred tax liabilities
Liabilitas imbalan pasca kerja	22	59,288	66,869	Post-employment benefits liabilities
Provisi pembongkaran, rehabilitasi, reklamasi dan penutupan tambang - bagian jangka panjang	23	177,814	176,201	Provision for decommissioning, mine rehabilitation, reclamation and closure - non-current portion
Total liabilitas jangka panjang		1,807,457	1,767,063	Total non-current liabilities
TOTAL LIABILITAS		4,254,969	3,128,621	TOTAL LIABILITIES

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

**PT ADARO ENERGY INDONESIA Tbk
DAN ENTITAS ANAKNYA/AND ITS SUBSIDIARIES**

Lampiran 1/3 Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN PADA TANGGAL
31 DESEMBER 2022 DAN 2021**
(Dinyatakan dalam ribuan Dolar AS,
kecuali nilai nominal dan data saham)

**CONSOLIDATED STATEMENTS
OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022 AND 2021**
(Expressed in thousands of US Dollars,
except for par value and share data)

	Catatan/ Notes	2022	2021	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
EKUITAS				EQUITY
Ekuitas yang diatribusikan kepada pemilik entitas induk				Equity attributable to owners of the parent entity
Modal saham - modal dasar 80.000.000.000 lembar; ditempatkan dan disetor penuh 31.985.962.000 lembar dengan nilai nominal Rp100 per saham	24	342,940	342,940	Share capital - authorised 80,000,000,000 shares; issued and fully paid 31,985,962,000 shares at par value of Rp100 per share
Tambahan modal disetor, neto	25	1,154,494	1,154,494	Additional paid-in capital, net
Selisih transaksi dengan pihak non-pengendali	26	153,614	7,852	Difference in value from non-controlling interests
Saham treasury	24	(139,936)	(97,070)	Treasury shares
Saldo laba				Retained earnings
Dicadangkan	27	68,588	68,588	Appropriated
Belum dicadangkan	27	4,412,865	2,714,907	Unappropriated
Penghasilan/(kerugian) komprehensif lain		32,035	(54,931)	Other comprehensive income/(loss)
Total ekuitas yang diatribusikan kepada pemilik entitas induk		6,024,600	4,136,780	Total equity attributable to owners of the parent entity
Kepentingan non-pengendali	29	502,738	321,535	Non-controlling interests
TOTAL EKUITAS		6,527,338	4,458,315	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		10,782,307	7,586,936	TOTAL LIABILITIES AND EQUITY

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

Lampiran 8 Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian PT Adaro Energy Indonesia Tbk periode 2021-2022

		PT ADARO ENERGY INDONESIA Tbk DAN ENTITAS ANAKNYA/AND ITS SUBSIDIARIES			
		Lampiran 2/1 Schedule			
		LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN UNTUK TAHUN-TAHUN YANG BERAKHIR PADA TANGGAL 31 DESEMBER 2022 DAN 2021 (Dinyatakan dalam ribuan Dolar AS, kecuali laba per saham dasar dan dilusian)		CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEARS ENDED 31 DECEMBER 2022 AND 2021 (Expressed in thousands of US Dollars, except for basic and diluted earnings per share)	
	Catatan/ Notes	2022	2021		
Pendapatan usaha	30	8,102,399	3,992,718		Revenue
Beban pokok pendapatan	31	(3,449,427)	(2,222,972)		Cost of revenue
Laba bruto		4,652,972	1,769,746		Gross profit
Beban usaha	32	(375,490)	(185,045)		Operating expenses
Pendapatan/(beban) lain-lain, neto	33	30,865	(56,422)		Other income/(expenses), net
Laba usaha		4,308,347	1,528,279		Operating income
Biaya keuangan		(89,314)	(83,334)		Finance costs
Penghasilan keuangan		47,647	34,003		Finance income
Bagian atas keuntungan neto ventura bersama	11	209,539	7,303		Share in net profit of joint ventures
		167,872	(42,028)		
Laba sebelum pajak penghasilan		4,476,219	1,486,251		Profit before income tax
Beban pajak penghasilan	34d	(1,645,096)	(457,658)		Income tax expense
Laba tahun berjalan		2,831,123	1,028,593		Profit for the year
Penghasilan/(kerugian) komprehensif lain tahun berjalan:					Other comprehensive income/ (loss) for the year:
Pos-pos yang akan direklasifikasi ke laba rugi:					Items that will be reclassified to profit or loss:
Perubahan nilai wajar atas investasi pada instrumen utang pada nilai wajar melalui penghasilan komprehensif lain	6a	(1,229)	(72)		Changes in fair value of investment in debt securities at fair value through other comprehensive income
Selisih kurs karena penjabaran laporan keuangan Bagian atas penghasilan komprehensif lain dari ventura bersama	11	(48,013)	(1,898)		Exchange difference due to financial statements translation
Perubahan atas nilai wajar lindung nilai arus kas		-	8,288		Share of other comprehensive income of joint ventures
Pajak penghasilan terkait pos-pos ini	34d	-	(3,730)		Changes in value of cash flow hedges
		91,669	65,931		Income tax relating to these items

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

**PT ADARO ENERGY INDONESIA Tbk
DAN ENTITAS ANAKNYA/AND ITS SUBSIDIARIES**

Lampiran 2/2 Schedule

LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN UNTUK TAHUN-TAHUN YANG BERAKHIR PADA TANGGAL 31 DESEMBER 2022 DAN 2021 <small>(Dinyatakan dalam ribuan Dolar AS, kecuali laba per saham dasar dan dilusian)</small>	CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEARS ENDED 31 DECEMBER 2022 AND 2021 <small>(Expressed in thousands of US Dollars, except for basic and diluted earnings per share)</small>		
Catatan/ Notes	2022	2021	
Penghasilan/(kerugian) komprehensif lain tahun berjalan: (lanjutan)			<i>Other comprehensive income/ (loss) for the year: (continued)</i>
Pos-pos yang tidak akan direklasifikasi ke laba rugi:			<i>Items that will not be reclassified to profit or loss:</i>
Perubahan nilai wajar atas investasi pada funds pada nilai wajar melalui penghasilan komprehensif lain	6a	(5,309) 12,838	<i>Changes in fair value of investment in funds at fair value through other comprehensive income</i>
Pengukuran kembali liabilitas imbalan pasca kerja		1,227 (162)	<i>Remeasurement of post-employment benefits liabilities</i>
Pajak penghasilan terkait pos ini	34d	4,218 (95)	<i>Income tax relating to this item</i>
		<u>136 12,581</u>	
		<u>91,805 78,512</u>	
Total penghasilan komprehensif tahun berjalan, setelah pajak		<u>2,922,928 1,107,105</u>	<i>Total comprehensive income for the year, net of tax</i>
Laba tahun berjalan yang dapat diatribusikan kepada:			<i>Profit for the year attributable to:</i>
Pemilik entitas induk		2,493,080 933,492	<i>Owners of the parent entity</i>
Kepentingan non-pengendali	29	<u>338,043 95,101</u>	<i>Non-controlling interests</i>
Laba tahun berjalan		<u>2,831,123 1,028,593</u>	<i>Profit for the year</i>
Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada:			<i>Total comprehensive income for the year attributable to:</i>
Pemilik entitas induk		2,584,924 1,009,826	<i>Owners of the parent entity</i>
Kepentingan non-pengendali	29	<u>338,004 97,279</u>	<i>Non-controlling interests</i>
Total penghasilan komprehensif tahun berjalan, setelah pajak		<u>2,922,928 1,107,105</u>	<i>Total comprehensive income for the year, net of tax</i>
Laba per saham diatribusikan kepada pemilik entitas induk	36		<i>Earnings per share attributable to owners of the parent entity</i>
- Dasar (nilai penuh)		0.08032 0.02927	<i>Basic (full amount) -</i>
- Dilusian (nilai penuh)		0.08032 0.02927	<i>Diluted (full amount) -</i>

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

Lampiran 9 Perpajakan PT Adaro Energy Indonesia Tbk periode 2021-2022

PT ADARO ENERGY INDONESIA Tbk DAN ENTITAS ANAKNYA/AND ITS SUBSIDIARIES		Lampiran 5/113 Schedule		NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS 31 DECEMBER 2022 AND 2021 (Expressed in thousands of US Dollars, unless otherwise stated)	
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN 31 DESEMBER 2022 DAN 2021 (Dinyatakan dalam ribuan Dolar AS, kecuali dinyatakan lain)					
34. PERPAJAKAN		34. TAXATION			
a. Pajak dibayar dimuka		a. Prepaid taxes			
	<u>2022</u>	<u>2021</u>			
PPN	35,785	22,425			VAT
Pajak Penghasilan Badan ("PPH Badan")	<u>11,570</u>	<u>7,445</u>			Corporate Income Tax ("CIT")
Total	<u>47,355</u>	<u>29,870</u>			Total
Dikurangi: bagian lancar	<u>44,386</u>	<u>26,564</u>			Less: current portion
Bagian tidak lancar	<u>2,969</u>	<u>3,306</u>			Non-current portion
b. Pajak yang bisa dipulihkan kembali		b. Recoverable taxes			
	<u>2022</u>	<u>2021</u>			
Piutang Pajak Bahan Bakar Kendaraan Bermotor ("PBBKB")	<u>39,196</u>	<u>20,609</u>			Vehicle fuel tax ("PBBKB") receivables
<p>Piutang PBBKB merupakan saldo PBBKB yang dapat dikompensasi kepada Pemerintah. Pemerintah telah menetapkan bahwa PBBKB adalah pajak baru dan oleh karena itu dapat dikompensasi menurut PKP2B. Sebagai tambahan, berdasarkan Amandemen PKP2B (Catatan 1c), dalam hal AI membayar PBBKB, AI dapat melakukan kompensasi PBBKB dimaksud terhadap bagian Pemerintah yang sebesar 13,5% paling cepat 60 hari setelah dilakukan pembayaran PBBKB dimaksud oleh AI. Berdasarkan IUPK sebagai Kelanjutan Operasi Kontrak/Perjanjian, PBBKB yang dibayarkan sampai dengan akhir tahun pajak 2022 masih diperbolehkan untuk dikompensasi terhadap bagian Pemerintah.</p>			<p>The PBBKB receivables represent the balance of PBBKB that is reimbursable by the Government. The Government has confirmed that PBBKB is a new tax and therefore is reimbursable according to the provisions of the CCA. In addition, based on the Amendment to the CCA (Note 1c), in the case of AI paying PBBKB, AI is allowed to offset PBBKB against the Government's share of 13.5% at the soonest 60 days after payment of that PBBKB is made by AI. Based on the IUPK for the Continuation of Contract/Agreement Operation, the PBBKB paid until the end of 2022 fiscal year is still allowed to be offset against the Government's share.</p>		
<p>Selama tahun 2022, AI telah mengkompensasikan klaim atas PBBKB terhadap utang royalti yang masih tertang kepada Pemerintah sebesar AS\$15.217 (2021: AS\$15.675).</p>			<p>During 2022, AI had offset reimbursement claims for PBBKB against royalties payable to the Government amounting to US\$15,217 (2021: US\$15,675).</p>		
c. Utang pajak		c. Taxes payable			
	<u>2022</u>	<u>2021</u>			
PPH Badan	1,144,085	324,807			CIT
Pajak lain-lain:					Other taxes:
- Pajak penghasilan					
pasal 23 dan 26	13,335	10,291			Income tax articles 23 and 26 -
- PPN	12,043	7,325			VAT -
- Lain-lain	<u>6,584</u>	<u>3,021</u>			Others -
Total	<u>1,176,047</u>	<u>345,444</u>			Total

**PT ADARO ENERGY INDONESIA Tbk
DAN ENTITAS ANAKNYA/AND ITS SUBSIDIARIES**

Lampiran 5/114 Schedule

**CATATAN ATAS LAPORAN KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021**
(Dinyatakan dalam ribuan Dolar AS,
kecuali dinyatakan lain)

**NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
31 DECEMBER 2022 AND 2021**
(Expressed in thousands of US Dollars,
unless otherwise stated)

34. PERPAJAKAN (lanjutan)

34. TAXATION (continued)

d. Beban pajak penghasilan

d. Income tax expense

	<u>2022</u>	<u>2021</u>	
Pajak penghasilan kini	1,644,930	561,831	Current income tax
Pajak penghasilan tangguhan	(8,098)	(109,621)	Deferred income tax
Beban pajak dari penyesuaian pajak tahun sebelumnya	<u>8,264</u>	<u>5,448</u>	Income tax expense from prior year tax adjustments
Total beban pajak penghasilan konsolidasian	<u>1,645,096</u>	<u>457,658</u>	Total consolidated income tax expense

Pajak atas laba sebelum pajak penghasilan konsolidasian berbeda dengan jumlah teoritis yang dihitung menggunakan rata-rata tertimbang tarif pajak yang berlaku atas laba masing-masing entitas anak yang dikonsolidasi sebagai berikut:

The tax on consolidated profit before income tax differs from the theoretical amount that would arise using the weighted average tax rate applicable to profits of the consolidated subsidiaries as follows:

	<u>2022</u>	<u>2021</u>	
Laba sebelum pajak penghasilan konsolidasian	<u>4,476,219</u>	<u>1,486,251</u>	Consolidated profit before income tax
Pajak dihitung dengan tarif pajak yang berlaku	1,648,717	483,750	Tax calculated at applicable tax rates
Penghasilan yang telah dikenakan pajak final	(99,916)	(74,262)	Income subject to final tax
Beban yang tidak dapat dikurangkan menurut pajak	51,315	63,898	Non-deductible expenses
Fasilitas pajak	(8,283)	(7,648)	Tax facility
Hasil pemeriksaan pajak	4,906	8	Tax audit assessments
Penyesuaian akibat perubahan tarif pajak (Catatan 34e dan 34h)	50,422	11,736	Adjustments due to changes in tax rate (Notes 34e and 34h)
Lain-lain	<u>(2,065)</u>	<u>(19,824)</u>	Others
Beban pajak penghasilan konsolidasian	<u>1,645,096</u>	<u>457,658</u>	Consolidated income tax expense

PT ADARO ENERGY INDONESIA Tbk
DAN ENTITAS ANAKNYA/AND ITS SUBSIDIARIES

Lampiran 5/115 Schedule

CATATAN ATAS LAPORAN KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021
(Dinyatakan dalam ribuan Dolar AS,
kecuali dinyatakan lain)

NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
31 DECEMBER 2022 AND 2021
(Expressed in thousands of US Dollars,
unless otherwise stated)

34. PERPAJAKAN (lanjutan)

34. TAXATION (continued)

d. Beban pajak penghasilan (lanjutan)

d. Income tax expense (continued)

Rekonsiliasi antara laba sebelum pajak penghasilan konsolidasian dengan estimasi penghasilan kena pajak konsolidasian adalah sebagai berikut:

The reconciliation between the consolidated profit before income tax and estimated consolidated taxable income is as follows:

	2022	2021	
Laba sebelum pajak penghasilan konsolidasian	4,476,219	1,486,251	Consolidated profit before income tax
Dikurangi:			Less:
Laba sebelum pajak penghasilan - Entitas anak	(4,507,899)	(1,483,295)	Profit before income tax - Subsidiaries
Disesuaikan dengan jurnal eliminasi konsolidasian (Rugi)/laba sebelum pajak penghasilan - Perusahaan	20,513	(998)	Adjustment for consolidation elimination entries
	(11,167)	1,958	(Loss)/profit before income tax - the Company
Koreksi fiskal:			Fiscal corrections:
Penghasilan yang telah dikenakan pajak final	(858)	(1,298)	Income subject to final tax
Beban yang tidak dapat dikurangkan menurut pajak	22,297	22,104	Non-deductible expenses
Sub-total	21,439	20,806	Sub-total
Laba kena pajak - Perusahaan	10,272	22,764	Taxable income - the Company
Pajak penghasilan kini - Perusahaan	1,952	4,325	Current income tax - the Company
Pajak penghasilan kini - Entitas anak	1,642,978	557,506	Current income tax - Subsidiaries
Pajak penghasilan kini konsolidasian	1,644,930	561,831	Consolidated current income tax

Laba kena pajak hasil rekonsiliasi menjadi dasar dalam pengisian Surat Pembentahan Tahunan PPh Badan.

The taxable income resulting from the reconciliation will become the basis for filing the Annual CIT Return.

Pajak penghasilan sehubungan dengan penghasilan komprehensif lain selama tahun berjalan adalah sebagai berikut:

The income tax relating to other comprehensive income during the year is as follows:

	2022			2021			
	Sebelum pajak/ Before tax	Beban pajak/ Tax charges	Setelah pajak/ After tax	Sebelum pajak/ Before tax	Beban pajak/ Tax charges	Setelah pajak/ After tax	
Liabilitas imbalan pasca kerja	1,227	4,218	5,445	(162)	(96)	(257)	Post-employment benefits liabilities
Lindung nilai arus kas	-	-	-	8,298	(3,736)	4,562	Cash flow hedges
Total	1,227	4,218	5,445	8,136	(3,832)	4,304	Total

PT ADARO ENERGY INDONESIA Tbk
DAN ENTITAS ANAKNYA/AND ITS SUBSIDIARIES

Lampiran 5/116 Schedule

CATATAN ATAS LAPORAN KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021
(Dinyatakan dalam ribuan Dolar AS,
kecuali dinyatakan lain)

NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
31 DECEMBER 2022 AND 2021
(Expressed in thousands of US Dollars,
unless otherwise stated)

34. PERPAJAKAN (lanjutan)

34. TAXATION (continued)

e. Aset/(liabilitas) pajak tangguhan

e. Deferred tax assets/(liabilities)

		2022			
	Saldo awal/ Beginning balance	Dikreditkan/ (dibebankan) pada laba rugi/ Credited/ (charged) to profit or loss ⁽¹⁾	(Dibebankan)/ dikreditkan pada ekuitas/ (Charged)/ credited to equity ⁽²⁾	Saldo akhir/ Ending balance	
Aset pajak tangguhan					Deferred tax assets
Perbedaan nilai buku aset tetap komersial dan fiktal	25,374	(2,453)	-	22,921	Difference between the commercial and tax book values of fixed assets
Liabilitas imbalan pasca kerja	8,433	(1,321)	4,245	11,357	Post-employment benefits liabilities
Properti pertambangan	43,568	(4,678)	-	38,890	Mining properties
Perbedaan sewa aset tetap dan angsuran sewa	(806)	(1,547)	-	(2,373)	Differences in fixed assets under leases and lease instalments
Penyisihan kerugian piutang usaha	717	1,604	-	2,321	Loss allowances of trade receivables
Rugi fiktal yang dibawa ke masa depan	-	16	-	16	Tax losses carried forward
Provisi pembongkaran, rehabilitasi, dan penutupan tambang	15,198	(7,304)	-	7,894	Provision for decommissioning, mine rehabilitation and closure
Lain-lain	469	(232)	-	237	Others
Aset pajak tangguhan - akhir tahun	92,933	(16,916)	4,245	81,263	Deferred tax assets at the end of the year
Liabilitas pajak tangguhan					Deferred tax liabilities
Properti pertambangan	(176,737)	25,779	-	(150,958)	Mining properties
Perbedaan nilai buku aset tetap komersial dan fiktal	(8,206)	(1,935)	-	(10,141)	Difference between the commercial and tax book values of fixed assets
Penyisihan kerugian piutang usaha	-	19	-	19	Loss allowances of trade receivables
Biaya pinjaman yang dikapitalisasi	(3,765)	222	-	(3,543)	Capitalized borrowing cost
Liabilitas imbalan pasca kerja	1,057	(69)	(27)	961	Post-employment benefits liabilities
Provisi pembongkaran, rehabilitasi, dan penutupan tambang	82	20	-	102	Provision for decommissioning, mine rehabilitation and closure
Lain-lain	173	(23)	-	150	Others
Liabilitas pajak tangguhan akhir tahun	(187,326)	24,913	(27)	(163,410)	Deferred tax liabilities at the end of the year

⁽¹⁾ Termasuk penyesuaian tarif pajak Ai dari 45% menjadi 22% sebesar
AS\$50,422 yang dibebankan pada laba rugi dan AS\$4,564 yang
dikreditkan pada ekuitas (Catatan 34f).

⁽²⁾ Including adjustments of Ai's tax rate from 45% to 22% amounted
to US\$50,422 which was charged to profit or loss and US\$4,564
which was credited to equity (Note 34f).

PT ADARO ENERGY INDONESIA Tbk
DAN ENTITAS ANAKNYA/AND ITS SUBSIDIARIES

Lampiran 5/117 Schedule

CATATAN ATAS LAPORAN KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021
(Dinyatakan dalam ribuan Dolar AS,
kecuali dinyatakan lain)

NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
31 DECEMBER 2022 AND 2021
(Expressed in thousands of US Dollars,
unless otherwise stated)

34. PERPAJAKAN (lanjutan)

34. TAXATION (continued)

e. Aset/(liabilitas) pajak tangguhan (lanjutan)

e. Deferred tax assets/(liabilities) (continued)

	2021				Saldo akhir/ Ending balance	
	Saldo awal/ Beginning balance	Dikreditkan/ (dibebankan) pada laba rugi/ Credited/ (charged) to profit or loss ^a	Dikreditkan pada ekuitas/ Credited to equity	Ditransfer ke/ dari aset/ (liabilitas) pajak tangguhan/ Transfer to/ from deferred tax assets/ liabilities		
Aset pajak tangguhan						Deferred tax assets
Perbedaan nilai buku aset tetap komersial dan fiskal	14,105	3,254	-	8,015	25,374	Difference between the commercial and tax book values of fixed assets
Liabilitas imbalan pasca kerja	8,875	1,583	131	(2,150)	8,433	Post-employment benefits liabilities
Properti pertambangan	(3)	15,009	-	28,562	43,568	Mining properties
Perbedaan sewa aset tetap dan angsuran sewa	673	(1,699)	-	-	(1,026)	Differences in fixed assets under leases and lease installments
Penyisihan kerugian putring usaha	723	(6)	-	-	717	Loss allowances of trade receivables
Rugi fiskal yang dibawa ke masa depan	68	(68)	-	-	-	Tax losses carried forward
Provisi pembongkaran, rehabilitasi, dan penutupan tambang	196	(113)	-	15,113	15,196	Provision for decommissioning, mine rehabilitation and closure
Lain-lain	292	(13)	-	185	664	Others
Aset pajak tangguhan - akhir tahun	25,136	17,947	131	48,719	92,933	Deferred tax assets at the end of the year
Liabilitas pajak tangguhan						Deferred tax liabilities
Properti pertambangan	(197,284)	49,109	-	(28,562)	(176,737)	Mining properties
Perbedaan nilai buku aset tetap komersial dan fiskal	(28,688)	28,497	-	(8,015)	(8,206)	Difference between the commercial and tax book values of fixed assets
Biaya pinjaman yang dikapitalisasi	(6,470)	5,705	-	-	(3,765)	Capitalized borrowing cost
Liabilitas imbalan pasca kerja	(1,424)	551	(226)	2,156	1,057	Post-employment benefits liabilities
Perubahan nilai wajar instrumen keuangan derivatif	3,730	-	(3,730)	-	-	Changes in the fair values of derivative financial instruments
Rugi fiskal yang dibawa ke masa depan	56	(56)	-	-	-	Tax losses carried forward
Provisi pembongkaran, rehabilitasi, dan penutupan tambang	7,173	8,022	-	(15,113)	82	Provision for decommissioning, mine rehabilitation and closure
Lain-lain	512	(154)	-	(185)	173	Others
Liabilitas pajak tangguhan akhir tahun	(128,990)	94,874	(3,856)	(48,719)	(187,386)	Deferred tax liabilities at the end of the year

^a Termasuk penyesuaian akibat perubahan tarif pajak sebesar AS\$11,736 (Catatan 34H).

^a Including adjustments due to changes in tax rates amounting to US\$11,736 (Note 34H).

Karena beberapa entitas anak dalam posisi rugi dan hanya berfungsi sebagai kantor pusat saja, terdapat pembatasan pemakaian rugi fiskal yang dibawa ke masa depan dan ketidakpastian apakah aset pajak tangguhan ini dapat terealisasi. Karena itu, terdapat aset pajak tangguhan yang berkaitan dengan rugi fiskal yang dibawa ke masa depan dan liabilitas imbalan pasca kerja tidak diakui di dalam laporan keuangan konsolidasian ini.

Seluruh aset pajak tangguhan diperkirakan dapat dipulihkan setelah 12 bulan.

Due to the fact that several subsidiaries are in a loss position and only function as head offices, there is a limitation on the future use of tax losses carried forward and also uncertainty as to whether the deferred tax assets will be realized. Thus, a portion of the deferred tax assets relating to tax losses carried forward and post-employment benefits liabilities has not been recognised in these consolidated financial statements.

All of the deferred tax assets are expected to be recovered after 12 months.

**PT ADARO ENERGY INDONESIA Tbk
DAN ENTITAS ANAKNYA/AND ITS SUBSIDIARIES**

Lampiran 5/118 Schedule

**CATATAN ATAS LAPORAN KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021**
(Dinyatakan dalam ribuan Dolar AS,
kecuali dinyatakan lain)

**NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
31 DECEMBER 2022 AND 2021**
(Expressed in thousands of US Dollars,
unless otherwise stated)

34. PERPAJAKAN (lanjutan)

34. TAXATION (continued)

e. Aset/(liabilitas) pajak tangguhan (lanjutan)

e. Deferred tax assets/(liabilities) (continued)

Manajemen berpendapat jika aset pajak tangguhan dapat dipulihkan sesuai dengan periode realisasi yang diekspektasikan.

Management believes that the deferred tax assets could be recovered within the expected realisation period.

Analisis liabilitas pajak tangguhan adalah sebagai berikut:

The analysis of deferred tax liabilities is as follows:

	2022	2021	
Liabilitas pajak tangguhan yang akan diselesaikan dalam 12 bulan	6,713	28,117	Deferred tax liabilities to be settled within 12 months
Liabilitas pajak tangguhan yang akan diselesaikan setelah 12 bulan	156,697	159,279	Deferred tax liabilities to be settled after 12 months
Total	163,410	187,396	Total

f. Administrasi

f. Administration

Berdasarkan undang-undang perpajakan yang berlaku di Indonesia, perusahaan-perusahaan di dalam Grup yang berdomisili di Indonesia menghitung dan membayar sendiri besarnya jumlah pajak yang terutang. DJP dapat menetapkan atau mengubah pajak dalam batas waktu lima tahun sejak saat terutangnya pajak.

Under the taxation laws of Indonesia, companies within the Group which are domiciled in Indonesia, calculate and pay tax on the basis of self assessment. The DGT may assess or amend taxes within five years from when the tax becomes due.

g. Surat ketetapan pajak

g. Tax assessment letters

Berikut ini adalah ringkasan dari surat ketetapan pajak Grup yang masih belum selesai statusnya:

Set out below is a summary of the tax assessment letters received by the Group for which the status has not yet been completed:

Entitas/ Entity	Jenis pajak/ Tax type	Tahun pajak/ Fiscal year	Surat ketetapan pajak/ Tax assessment letter	Tanggal surat ketetapan pajak/ Date of tax assessment letter	Jumlah yang diperkarakan dalam Dolar AS/ Dispute amount in US Dollars	Status
SIS	PPH Badan/CIT	2016	Lebih bayar/ Overpayment	21 Mei/ May 2019	1,070	Dalam proses peninjauan kembali/ In the process of judicial review