

PT Transcoal Pacific Tbk dan Entitas Anak/ *and Subsidiaries*

Laporan Keuangan Konsolidasian Interim
Per tanggal dan untuk tahun yang berakhir
31 Maret 2023 (Tidak diaudit) dan
31 Desember 2022 (Diaudit) dan untuk periode
tiga bulan yang berakhir pada tanggal
31 Maret 2023 dan 2022 (Tidak diaudit)

*Interim Consolidated Financial Statements
As of and for the year ended
31 March 2023 (Unaudited) and 31 December 2022 (Audited)
and for the three months period ended
31 March 2023 and 2022 (Unaudited)*

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TRANSCOALPACIFIC

Pernyataan Direksi

tentang
Tanggung Jawab atas
Laporan Keuangan Konsolidasian Interim
per tanggal 31 Maret 2023 (Tidak diaudit)
dan 31 Desember 2022 (Diaudit)
dan untuk periode tiga bulan yang berakhir
pada tanggal 31 Maret 2023 dan 2022 (Tidak diaudit)
PT Transcoal Pacific Tbk dan Entitas Anak

Kami yang bertandatangan di bawah ini :

1. Nama : **Denry Raymond Lelo**
Alamat kantor : Gedung Bakrie Tower Lt. 9
Jl. HR. Rasuna Said, Kuningan
Jakarta Selatan 12940
Alamat domisili
sesuai KTP atau
Kartu identitas
lain : Klp Kopyor Tmr Raya Q 1/15
RT 016 RW 019
Kelapa Gading Timur
Jakarta Utara
Nomor telepon : (+62 21) 2994 1389
Jabatan : Direktur Utama
2. Nama : **Bintang Septo Drestanto**
Alamat kantor : Bakrie Tower Lt. 9
Jl. HR. Rasuna Said, Kuningan
Jakarta Selatan 12940
Alamat domisili
sesuai KTP atau
Kartu identitas
lain : Tebet Dalam I-J/15
RT 004 / RW 001
Tebet Barat
Jakarta Selatan
Nomor telepon : (+62 21) 2994 1389
Jabatan : Direktur

menyatakan bahwa :

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian PT Transcoal Pacific Tbk dan Entitas Anak;
2. Laporan keuangan konsolidasian PT Transcoal Pacific Tbk dan Entitas Anak telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
3. a. Semua informasi dalam laporan keuangan konsolidasian PT Transcoal Pacific Tbk dan Entitas Anak telah dimuat secara lengkap dan benar;
b. Laporan keuangan konsolidasian PT Transcoal Pacific Tbk dan Entitas Anak tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
4. Kami bertanggung jawab atas sistem pengendalian intern dalam PT Transcoal Pacific Tbk dan Entitas Anak.

Demikian pernyataan ini dibuat dengan sebenarnya.

Board of Directors' Statement

regarding
The Responsibility for the
Interim Consolidated Financial Statements
as of 31 March 2023 (Unaudited)
and 31 December 2022 (Audited)
and for the three months period ended
31 March 2023 and 2022 (Unaudited)
PT Transcoal Pacific Tbk and Subsidiaries

We, the undersigned :

1. Name : **Denry Raymond Lelo**
Office address : Bakrie Tower Building 9 Floor
Jl. HR. Rasuna Said, Kuningan
Jakarta Selatan 12940
Address of domicile
based on ID card or
other identity
document : Klp Kopyor Tmr Raya Q 1/15
RT 016 RW 019
Kelapa Gading Timur
Jakarta Utara
Phone number : (+62 21) 2994 1389
Position : President Director
2. Name : **Bintang Septo Drestanto**
Office address : Bakrie Tower 9 Floor
Jl. HR. Rasuna Said, Kuningan
Jakarta Selatan 12940
Address of domicile
based on ID card or
other identity
document : Tebet Dalam I-J/15
RT 004 / RW 001
Tebet Barat
Jakarta Selatan
Phone number : (+62 21) 2994 1389
Position : Director

declare that :

1. We are responsible for the preparation and presentation of PT Transcoal Pacific Tbk and Subsidiaries consolidated financial statements;
2. PT Transcoal Pacific Tbk and Subsidiaries consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards;
3. a. All information in the PT Transcoal Pacific Tbk and Subsidiaries consolidated financial statements has been disclosed in a complete and truthful manner;
b. PT Transcoal Pacific Tbk and Subsidiaries consolidated financial statements do not contain any incorrect information or material fact, nor do they omit information or material fact;
4. We are responsible for PT Transcoal Pacific Tbk and Subsidiaries internal control system.

This statements is made truthfully.

Jakarta, 28 April 2023

Atas nama dan mewakili Direksi/

For and on behalf of the Board of Directors



Denry Raymond Lelo
Direktur Utama/ President Director

Bintang Septo Drestanto
Direktur/ Director

PT TRANSCOAL PACIFIC Tbk.

Bakrie Tower, Lt 9, Kompleks Rasuna Epicentrum Jl. HR Rasuna Said, Kuningan Jakarta Selatan 12940 - INDONESIA

Telp.+62 21 2994 1389, Fax. +62 21 2994 1886

www.transcoalpacific.com

PT Transcoal Pacific Tbk dan Entitas Anak
Laporan Posisi Keuangan Konsolidasian Interim
 Per tanggal 31 Maret 2023 (Tidak Diaudit) dan
 31 Desember 2022 (Diaudit)

PT Transcoal Pacific Tbk and Subsidiaries
Interim Consolidated Statements of Financial Position
 As of 31 March 2023 (Unaudited) and
 31 December 2022 (Audited)

(Disajikan dalam jutaan Rupiah,
 kecuali dinyatakan lain)

(Expressed in million Rupiah,
 unless otherwise stated)

| | <u>Catatan/ Notes</u> | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|--|---------------------------|---------------------------------|---------------------------------------|----------------------------------|
| Aset | | | | Assets |
| Aset lancar | | | | Current assets |
| Kas dan setara kas | 3f,3g,3h,5,27,28 | 108.747 | 89.732 | Cash and cash equivalents |
| Piutang usaha : | | | | Trade receivables : |
| Pihak berelasi | 3e,3g,3i,4,6,25,27,28 | 10.102 | 10.722 | Related parties |
| Pihak ketiga | 3f,3g,3i,4,6,27,28 | 359.629 | 383.079 | Third parties |
| Piutang lain-lain | 3g,3i,27 | 1.491 | 2.793 | Other receivables |
| Persediaan | 3j,7 | 49.465 | 45.553 | Inventories |
| Uang muka dan biaya dibayar di muka | 3k,8 | 290.364 | 159.461 | Advances and prepaid expenses |
| Pajak dibayar di muka | 3p,4,12a | <u>11.120</u> | <u>11.616</u> | Prepaid taxes |
| Jumlah aset lancar | | <u>830.918</u> | <u>702.956</u> | Total current assets |
| Aset tidak lancar | | | | Non-current assets |
| Piutang pihak berelasi | 3e,3f,3g,3i,25,27,28 | 127.067 | 121.472 | Due from related parties |
| Aset tetap - bersih | 3l,3m,4,9,10,14 | 2.010.107 | 1.958.848 | Fixed assets - net |
| Aset tidak lancar lainnya | | <u>26.757</u> | <u>26.593</u> | Other non-current assets |
| Jumlah aset tidak lancar | | <u>2.163.931</u> | <u>2.106.913</u> | Total non-current assets |
| Jumlah aset | | <u>2.994.849</u> | <u>2.809.869</u> | Total assets |

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

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

PT Transcoal Pacific Tbk dan Entitas Anak
Laporan Posisi Keuangan Konsolidasian Interim
(lanjutan)
Per tanggal 31 Maret 2023 (Tidak Diaudit) dan
31 Desember 2022 (Diaudit)

PT Transcoal Pacific Tbk and Subsidiaries
Interim Consolidated Statements of Financial Position
(continued)
As of 31 March 2023 (Unaudited) and
31 December 2022 (Audited)

(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)

(Expressed in million Rupiah,
unless otherwise stated)

| | <u>Catatan/ Notes</u> | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|---|---------------------------|---------------------------------|---------------------------------------|------------------------------------|
| Liabilitas dan ekuitas | | | | Liabilities and equity |
| Liabilitas jangka pendek | | | | Current liabilities |
| Pinjaman bank jangka pendek | 3g,10,27 | 498.438 | 508.766 | Short-term bank loans |
| Utang usaha : | | | | Trade payables : |
| Pihak berelasi | 3e,3g,11,25,27,28 | 3.909 | - | Related parties |
| Pihak ketiga | 3f,3g,11,27,28 | 148.066 | 151.821 | Third parties |
| Utang lain - lain | | 196 | 458 | Other payable |
| Utang pajak | 3p,4,12b | 26.995 | 16.346 | Taxes payable |
| Beban akrual | 3g,13,27 | 19.879 | 25.821 | Accrued expenses |
| Uang muka dari pelanggan | | 17.449 | 14.383 | Advance from customers |
| Bagian jangka pendek : | | | | Current portion of : |
| Pinjaman bank | | | | |
| jangka panjang | 3g,14,27 | 157.985 | 135.808 | Long-term bank loans |
| Utang perusahaan | | | | Financing company |
| pembiayaan | 3g,9,15,27 | <u>12.363</u> | <u>6.473</u> | payables |
| Jumlah liabilitas jangka pendek | | <u>885.280</u> | <u>859.876</u> | Total current liabilities |
| Liabilitas jangka panjang | | | | Long-term liabilities |
| Utang pihak berelasi | 3e,3f,3g,25,27,28 | 87.275 | 90.637 | Due to related parties |
| Pinjaman jangka panjang | | | | Long-term loans after |
| setelah dikurangi bagian | | | | deducting with current |
| jangka pendek : | | | | portion : |
| Pinjaman bank | | | | |
| jangka panjang | 3g,14,27,28 | 306.458 | 195.911 | Long-term bank loan |
| Utang perusahaan | | | | Financing company |
| pembiayaan | 3g,9,15,27,28 | 11.456 | 1.937 | payables |
| Liabilitas imbalan kerja | | | | Employee benefits |
| karyawan | 3n,4,16 | <u>13.484</u> | <u>13.484</u> | obligation |
| Jumlah liabilitas jangka panjang | | <u>418.673</u> | <u>301.969</u> | Total long-term liabilities |
| Jumlah liabilitas | | <u>1.303.953</u> | <u>1.161.845</u> | Total liabilities |

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

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

PT Transcoal Pacific Tbk dan Entitas Anak
Laporan Posisi Keuangan Konsolidasian Interim
 (lanjutan)
 Per tanggal 31 Maret 2023 (Tidak Diaudit) dan
 31 Desember 2022 (Diaudit)

PT Transcoal Pacific Tbk and Subsidiaries
Interim Consolidated Statements of Financial Position
 (continued)
 As of 31 March 2023 (Unaudited) and
 31 December 2022 (Audited)

(Disajikan dalam jutaan Rupiah,
 kecuali dinyatakan lain)

(Expressed in million Rupiah,
 unless otherwise stated)

| | <u>Catatan/ Notes</u> | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|--|---------------------------|---------------------------------|---------------------------------------|--|
| Ekuitas | | | | Equity |
| Ekuitas yang dapat diatribusikan kepada pemilik entitas induk : | | | | Equity attributable to owners of the parent entity : |
| Modal saham | | | | <i>Share capital</i> |
| Nilai nominal | | | | <i>Nominal value</i> |
| Rp 100 (nilai penuh) per saham | | | | <i>Rp 100 (full amount) per share</i> |
| Modal dasar | | | | <i>Authorized capital</i> |
| 10.000.000.000 saham | | | | <i>10,000,000,000 shares</i> |
| Modal ditempatkan dan disetor penuh | | | | <i>Issued and fully paid up capital</i> |
| 5.000.000.000 saham | 1e,17 | 500.000 | 500.000 | <i>5,000,000,000 shares</i> |
| Tambahan modal disetor | 1e,2,3d,18 | 287.995 | 287.995 | <i>Additional paid in capital</i> |
| Saldo laba : | | | | <i>Retained earnings :</i> |
| Telah ditentukan penggunaannya | 20 | 16.000 | 16.000 | <i>Appropriated</i> |
| Belum ditentukan penggunaannya | | 735.768 | 694.510 | <i>Unappropriated</i> |
| Surplus revaluasi aset tetap | 3l,3m | <u>42.155</u> | <u>42.155</u> | <i>Revaluation surplus of fixed assets</i> |
| Ekuitas yang dapat diatribusikan kepada pemilik entitas induk | | 1.581.918 | 1.540.660 | <i>Equity attributable to owners of the parent entity</i> |
| Kepentingan nonpengendali | 3c,19 | <u>108.977</u> | <u>107.364</u> | <i>Noncontrolling interests</i> |
| Jumlah ekuitas | | <u>1.690.895</u> | <u>1.648.024</u> | <i>Total equity</i> |
| Jumlah liabilitas dan ekuitas | | <u><u>2.994.849</u></u> | <u><u>2.809.869</u></u> | <i>Total liabilities and equity</i> |

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

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

PT Transcoal Pacific Tbk dan Entitas Anak
Laporan Laba Rugi dan Penghasilan
Komprehensif Lain Konsolidasian Interim
 Untuk periode tiga bulan yang berakhir pada
 tanggal 31 Maret 2023 dan 2022 (Tidak Diaudit)

PT Transcoal Pacific Tbk and Subsidiaries
Consolidated Statements of Profit or Loss
and Other Comprehensive Income
 For the threemonths period ended
 31 March 2023 and 2022 (Unaudited)

(Disajikan dalam jutaan Rupiah,
 kecuali dinyatakan lain)

(Expressed in million Rupiah,
 unless otherwise stated)

| | <u>Catatan/ Notes</u> | <u>31 Maret/ March 2023</u> | <u>31 Maret/ March 2022</u> | |
|--|---------------------------|---------------------------------|---------------------------------|--|
| Pendapatan | 3o,21 | 384.076 | 417.554 | Revenue |
| Beban pokok pendapatan | 3o,22 | <u>(277.103)</u> | <u>(318.506)</u> | Cost of revenue |
| Lab a bruto | | 106.973 | 99.048 | Gross profit |
| Beban usaha | 3o,23 | (36.894) | (26.828) | Operating expenses |
| Beban bunga | 3o | (22.247) | (21.469) | Interest expenses |
| Beban pajak final | 3p,12c | (5.975) | (5.899) | Final tax expense |
| Administrasi bank | 3o | (1.607) | (2.710) | Bank charges |
| Rugi selisih kurs - bersih | 3f | 2.815 | 662 | Loss on foreign exchange - net |
| Denda pajak | 3o | (197) | (213) | Tax penalty |
| Jasa giro | 3o | 224 | 150 | Interest income |
| Lab a penjualan aset tetap | | - | - | Gain on sale of fixed assets |
| Lain-lain - bersih | | <u>11</u> | <u>4</u> | Others - net |
| Lab a sebelum pajak | | 43.103 | 42.745 | Profit before tax |
| Beban pajak | 3p,4,12d | <u>(231)</u> | <u>(186)</u> | Tax expense |
| Lab a tahun berjalan | | 42.872 | 42.559 | Income 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 : |
| Surplus revaluasi aset tetap | | - | - | Revaluation surplus of fixed assets |
| Pengukuran kembali liabilitas imbangan kerja karyawan | 3n,4,16 | <u>-</u> | <u>-</u> | Remeasurement of employee benefits obligation |
| Jumlah penghasilan komprehensif lain tahun berjalan | | <u>-</u> | <u>-</u> | Total other comprehensive income for the year |
| Jumlah penghasilan komprehensif tahun berjalan | | <u>42.872</u> | <u>42.559</u> | Total comprehensive income for the year |

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

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

PT Transcoal Pacific Tbk dan Entitas Anak
Laporan Laba Rugi dan Penghasilan
Komprehensif Lain Konsolidasian Interim
 (lanjutan)
 Untuk periode tiga bulan yang berakhir pada
 tanggal 31 Maret 2023 dan 2022 (Tidak Diaudit)

PT Transcoal Pacific Tbk and Subsidiaries
Consolidated Statements of Profit or Loss
and Other Comprehensive Income
 (continued)
 For the threemonths period ended
 31 March 2023 and 2022 (Unaudited)

(Disajikan dalam jutaan Rupiah,
 kecuali dinyatakan lain)

(Expressed in million Rupiah,
 unless otherwise stated)

| | <u>Catatan/ Notes</u> | <u>31 Maret/ March 2023</u> | <u>31 Maret/ March 2022</u> | |
|--|---------------------------|---------------------------------|---------------------------------|--|
| Laba tahun berjalan yang dapat diatribusikan kepada : | | | | Income for the year attributable to : |
| Pemilik entitas induk | | 41.259 | 40.695 | <i>Owners of the parent company</i> |
| Kepentingan nonpengendali | 3c | <u>1.613</u> | <u>1.864</u> | <i>Noncontrolling interest</i> |
| Jumlah | | <u><u>42.872</u></u> | <u><u>42.559</u></u> | Total |
| Penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada : | | | | Comprehensive income for the year attributable to : |
| Pemilik entitas induk | | 41.259 | 40.695 | <i>Owners of the parent company</i> |
| Kepentingan nonpengendali | 3c,19 | <u>1.613</u> | <u>1.864</u> | <i>Noncontrolling interest</i> |
| Jumlah | | <u><u>42.872</u></u> | <u><u>42.559</u></u> | Total |
| Laba per saham dasar *) | 3r,24 | <u><u>8</u></u> | <u><u>8</u></u> | Basic earnings per share *) |
| Laba per saham dilusian *) | 3r,24 | <u><u>8</u></u> | <u><u>8</u></u> | Diluted earnings per share *) |

*) Nilai penuh

*) Full amount

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

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

PT Transcoal Pacific Tbk dan Entitas Anak
Laporan Perubahan Ekuitas Konsolidasian Interim
 Untuk periode tiga bulan yang berakhir pada
 tanggal 31 Maret 2023 dan 2022 (Tidak Diaudit)

PT Transcoal Pacific Tbk and Subsidiaries
Interim Consolidated Statements of Changes in Equity
 For the three months period ended
 31 March 2023 and 2022 (Unaudited)

(Disajikan dalam jutaan Rupiah,
 kecuali dinyatakan lain)

(Expressed in million Rupiah,
 unless otherwise stated)

| Catatan/ Note | Modal saham/ Share capital | Tambahkan modal/ disetor/ Additional paid in capital | Saldo laba/ Retained earnings | | Surplus revaluasi aset tetap/ Revaluation surplus of fixed assets | Jumlah/ Total | Kepentingan nonpengendali/ Noncontrolling interest | Jumlah ekuitas/ Total equity | |
|-------------------------------|-------------------------------------|---|---|---|--|------------------|---|---------------------------------|-------------------------------------|
| | | | Telah ditetapkan penggunaannya/ Appropriated | Belum ditetapkan penggunaannya/ Unappropriated | | | | | |
| Saldo 1 Januari 2022 | 500.000 | 287.995 | 6.000 | 603.640 | 42.155 | 1.439.790 | 100.483 | 1.540.273 | Balance as of 1 January 2022 |
| Laba tahun berjalan | - | - | - | 40.695 | - | 40.695 | 1.864 | 42.559 | Income for the year |
| Penghasilan komprehensif lain | - | - | - | - | - | - | - | - | Other comprehensive income |
| Saldo 31 Maret 2022 | 500.000 | 287.995 | 6.000 | 644.335 | 42.155 | 1.480.485 | 102.347 | 1.582.832 | Balance 31 March 2022 |
| Saldo 1 Januari 2023 | 500.000 | 287.995 | 16.000 | 694.510 | 42.155 | 1.540.660 | 107.364 | 1.648.024 | Balance as of 1 January 2023 |
| Laba tahun berjalan | - | - | - | 41.259 | - | 41.259 | 1.613 | 42.872 | Income for the year |
| Penghasilan komprehensif lain | - | - | - | - | - | - | - | - | Other comprehensive income |
| Saldo 31 Maret 2023 | 500.000 | 287.995 | 16.000 | 735.769 | 42.155 | 1.581.919 | 108.977 | 1.690.896 | Balance as of 31 March 2023 |

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

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

**PT Transcoal Pacific Tbk dan Entitas Anak
Komprehensif Lain Konsolidasian Interim**
Untuk periode tiga bulan yang berakhir pada
tanggal 31 Maret 2023 dan 2022 (Tidak Diaudit)

**PT Transcoal Pacific Tbk and Subsidiaries
and Other Comprehensive Income**
For the threemonths period ended
31 March 2023 and 2022 (Unaudited)

(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)

(Expressed in million Rupiah,
unless otherwise stated)

| | <u>Catatan/ Notes</u> | <u>31 Maret/ March 2023</u> | <u>31 Maret/ March 2022</u> | |
|--|---------------------------|---------------------------------|---------------------------------|---|
| Arus kas dari aktivitas operasi | | | | Cash flows from operating activities |
| Penerimaan kas dari pelanggan | | 411.212 | 449.706 | Cash received from customers |
| Pembayaran kas kepada : | | | | Cash paid to : |
| Pemasok | | (139.523) | (345.937) | Suppliers |
| Direksi dan karyawan | | (27.951) | (29.217) | Directors and employee |
| Kas dihasilkan dari operasi | | 243.738 | 74.552 | Cash generated from operations |
| Pembayaran pajak penghasilan | | (6.177) | (6.093) | Payment of income tax |
| Pembayaran denda pajak | | (197) | (213) | Payment of tax penalty |
| Penerimaan bunga | | 224 | 150 | Received of interest |
| Kas bersih dari aktivitas operasi | | <u>237.588</u> | <u>68.396</u> | Cash generated from operating activities |
| Arus kas dari aktivitas investasi | | | | Cash flows from investing activities |
| Perolehan aset tetap | 9 | (125.382) | (22.300) | Acquisition of fixed assets |
| Kenaikan aset tidak lancar lainnya (Kenaikan) penurunan uang muka pembelian aset tetap | | (163) | - | Increase (decrease) of advance purchase of fixed assets |
| | | <u>(198.051)</u> | <u>(36.248)</u> | |
| Kas bersih digunakan untuk aktivitas investasi | | <u>(323.596)</u> | <u>(58.548)</u> | Net cash used in investing activities |
| Arus kas dari aktivitas pendanaan | | | | Cash flows from financing activities |
| (Kenaikan) penurunan piutang pihak berelasi | | (5.595) | 7.872 | (Increase) decrease of due from related parties |
| Kenaikan (penurunan) utang pihak berelasi | | (3.362) | 409 | Increase (decrease) of due to related parties |
| Penerimaan (pembayaran) pinjaman bank jangka pendek | | (10.328) | (5.162) | Proceeds (payment) from short term bank loans |
| Penerimaan pinjaman bank jangka panjang | | 166.675 | 57.538 | Proceeds from long term bank loans |
| Pembayaran pinjaman bank jangka panjang | | (33.952) | (113.693) | Payment of long term bank loans |
| Penerimaan (pembayaran) utang perusahaan pembiayaan | | 15.408 | (824) | Proceeds (payment) of financing company payables |
| Pembayaran beban bunga | | (23.823) | (24.178) | Payment of interest expenses |
| Kas bersih digunakan untuk aktivitas pendanaan | | <u>105.023</u> | <u>(78.038)</u> | Net cash used in financing activities |
| Kenaikan (penurunan) bersih kas dan setara kas | | 19.015 | (68.190) | Net increase (decrease) in cash and cash equivalents |
| Kas dan setara kas awal tahun | 5 | <u>89.732</u> | <u>131.500</u> | Cash and cash equivalents at beginning of the year |
| Kas dan setara kas pada akhir tahun | 5 | <u>108.747</u> | <u>63.310</u> | Cash and cash equivalents at end of the year |

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

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

1. Umum

a. Pendirian Perusahaan

PT Transcoal Pacific (“Perusahaan”) didirikan pada tanggal 15 Januari 2007 dengan akta No. 2 dari Maria Regina Tjendra Salim SH., Notaris di Jakarta dan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. W7-02175 HT.01.01-TH.2007 tanggal 5 Maret 2007.

Berdasarkan Akta Pernyataan Keputusan Rapat Umum Para Pemegang Saham Luar Biasa PT Transcoal Pacific dengan akta notaris Rahayu Ningsih SH. No. 21 tanggal 26 Maret 2018, para pemegang saham Perusahaan menyetujui diantaranya perubahan seluruh Anggaran Dasar Perusahaan, perubahan status Perusahaan dari Perusahaan Tertutup menjadi Perusahaan Terbuka, rencana melakukan Penawaran Umum Saham-saham Perdana Perusahaan (*Initial Public Offering*) kepada masyarakat dan rencana melakukan pencatatan saham-saham Perusahaan di Bursa Efek Indonesia. Perubahan Anggaran Dasar Perusahaan tersebut disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui surat keputusan No. AHU-0006913.AH.01.02.TAHUN 2018 tanggal 27 Maret 2018.

Perubahan terakhir Anggaran Dasar Perusahaan yaitu berdasarkan Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan dan Rapat Umum Pemegang Saham Luar Biasa PT Transcoal Pacific dengan akta notaris Rahayu Ningsih SH. No. 29 tanggal 29 Juli 2022, mengenai perubahan pasal 3 Anggaran Dasar Perusahaan tentang maksud dan tujuan serta kegiatan usaha yaitu bergerak dalam bidang usaha Pelayaran. Perubahan Anggaran Dasar tersebut disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0056047.AH.01.02.TAHUN 2022 tanggal 9 Agustus 2022.

Perusahaan berdomisili di Bakrie Tower, Lt. 9, Kompleks Rasuna Epicentrum, Jl. HR. Rasuna Said, Jakarta Selatan 12940.

Perusahaan mulai beroperasi secara komersil pada tahun 2008. Kegiatan usaha Perusahaan saat ini adalah jasa penyewaan kapal dan jasa pengangkutan barang.

1. General

a. The Company's establishment

PT Transcoal Pacific (“the Company”) was established on 15 January 2007 by deed No. 2 of Maria Regina Tjendra Salim SH., Notary in Jakarta and have been approved by the Minister of Law and Human Right of the Republic of Indonesia based on the Decision Letter No. W7-02175 HT.01.01-TH.2007 dated 5 March 2007.

Based on the Deed of Statement of Resolutions of the Extraordinary General Meeting of Shareholders of PT Transcoal Pacific with deed of notary Rahayu Ningsih SH. No. 21 dated March 26 2018, the Company's shareholders agreed, among others the change all of the Company's Articles of Association, to change the Company's status from a Private Company to a Public Company, plans to conduct an Initial Public Offering of the Company's shares (*Initial Public Offering*) to the public and plans to conduct listing of the Company's shares on the Indonesia Stock Exchange. The amendments have been approved by the Minister of Law and Human Rights of the Republic of Indonesia in decision letter No. AHU-0006913.AH.01.02.TAHUN 2018 dated 27 March 2018.

The last amendment to the Company's Articles of Association is based on the Deed of Statement of Resolutions of the Annual General Meeting of Shareholders and the Extraordinary General Meeting of Shareholders of PT Transcoal Pacific with the deed of notary Rahayu Ningsih SH. No. 29 dated 29 July 2022, regarding changes to article 3 of the Company's Articles of Association regarding the aims and objectives and business activities, namely to be engaged in the Shipping business. The amendment to the Articles of Association was approved by the Minister of Law and Human Rights of the Republic of Indonesia based on Decree No. AHU-0056047.AH.01.02.TAHUN 2022 dated 9 August 2022.

The Company is domiciled in Bakrie Tower, 9 Floor, Rasuna Epicentrum Complex, Jl. HR. Rasuna Said, Jakarta Selatan 12940.

The Company started its commercial operations in 2008. The Company's current business activities are vessel charter and good freight services.

PT Transcoal Pacific Tbk dan Entitas Anak
Catatan atas Laporan Keuangan Konsolidasian Interim
(lanjutan)

Per tanggal 31 Maret 2023 (Tidak Diaudit) dan
31 Desember 2022 (Diaudit) serta
untuk periode tiga bulan yang berakhir pada
tanggal 31 Maret 2023 dan 2022 (Tidak Diaudit)

PT Transcoal Pacific Tbk and Subsidiaries
Notes to the Interim Consolidated Financial Statements
(continued)

As of 31 March 2023 (Unaudited) and
31 December 2022 (Audited) and
for the three months period ended
31 March 2023 and 2022 (Unaudited)

1. Umum (lanjutan)

b. Dewan Komisaris dan Direksi

Susunan Dewan Komisaris dan Direksi
Perusahaan adalah sebagai berikut :

31 Maret 2023 dan 31 Desember 2022 (Akta
No.29 tanggal 29 Juli 2022)

Komisaris Utama &
Komisaris Independen
Komisaris
Direktur Utama
Direktur
Direktur
Direktur
Direktur

Achmad Sutjipto
Ir. Aliyah Sianne Salim
Denry Raymond Lelo
Erizal Darwis
Bintang Septo Drestanto
Aditya Paruliangui
Budiman Kostaman

Berdasarkan Surat Keputusan Dewan
Komisaris tanggal 4 April 2018, Dewan
Komisaris telah menunjuk Komite Audit
Perusahaan sebagai berikut :

- Ketua : Achmad Sutjipto
- Anggota : Maharanny Savitri
Miftahul Khairatih

Berdasarkan Surat Keputusan Direksi bulan
Mei 2022, Direksi telah menunjuk Cahya
Perdana Nurmawan S.E sebagai Kepala Unit
Audit Internal Perusahaan (merangkap
anggota).

Berdasarkan Surat Keputusan Direksi
tanggal 4 April 2018, Direksi telah menunjuk
Anton Ramada Saragih sebagai Sekretaris
Perusahaan.

Jumlah karyawan Perusahaan (tidak diaudit)
adalah 346 orang (72 karyawan tetap dan
267 crew kapal) pada tahun 31 Maret 2023
dan 31 Desember 2022.

1. General (continued)

b. Board of Commissioners and Directors

*Composition of the Company's Board of
Commissioners and Directors are as
follows :*

*31 March 2023 and 31 December 2022
(Deed No. 29 dated 29 July 2022)*

*President Commissioner &
Independent Commissioner
Commissioner
President Director
Director
Director
Director
Director*

*Based on the Decision Letter of the Board
of Commissioners dated 4 April 2018, the
Board of Commissioners have appointed
the Company's Audit Committee as
follows :*

- *Chairman* : Achmad Sutjipto
- *Members* : Maharanny Savitri
Miftahul Khairatih

*Based on the Directors' Decision Letter May
2022, the Director has appointed Cahya
Perdana Nurmawan S.E as the Company's
Head of Internal Audit Unit (also member).*

*Based on the Directors' Decision Letter
dated 4 April 2018, the Director has
appointed Anton Ramada Saragih as the
Company's Secretary.*

*The number of the Company's employees
(unaudited) were 346 person (72
permanent employees and 267 crew boat)
in 31 March 2023 and 31 December 2022.*

PT Transcoal Pacific Tbk dan Entitas Anak
Catatan atas Laporan Keuangan Konsolidasian
 (lanjutan)

Per tanggal 31 Maret 2023 (Tidak Diaudit) dan 31 Desember 2022 (Diaudit) serta untuk periode tiga bulan yang berakhir pada tanggal 31 Maret 2023 dan 2022 (Tidak Diaudit)

PT Transcoal Pacific Tbk and Subsidiaries
Notes to the Consolidated Financial Statements
 (continued)

As of 31 March 2023 (Unaudited) and 31 December 2022 (Audited) and for the three months period ended 31 March 2023 and 2022 (Unaudited)

1. Umum (lanjutan)

c. Entitas Induk

Entitas induk Perusahaan adalah PT Sari Nusantara Gemilang, yang merupakan pemegang saham mayoritas Perusahaan. Entitas induk terakhir Perusahaan adalah PT Karya Permata Insani.

d. Entitas anak

Per 31 Maret 2023 dan 31 Desember 2022, Perusahaan memiliki entitas anak sebagai berikut (secara bersama-sama disebut sebagai “Grup”):

1. General (continued)

c. Parent Company

The Company's parent entity is PT Sari Nusantara Gemilang, which is the Company's major shareholder. The ultimate parent Company is PT Karya Permata Insani.

d. Subsidiaries

As of 31 March 2023 and 31 December 2022, the Company has subsidiaries as follows (together referred to as the “Group”):

| <u>Entitas anak/ Subsidiaries</u> | <u>Tempat kedudukan/ Domiciled</u> | <u>Jenis usaha/ Type of business</u> | <u>Lokasi usaha Business location</u> | <u>Tahun beroperasi secara komersil/ Year of commercial operation</u> | |
|---|--|--|--|---|---------------------------------------|
| <u>Pemilikan langsung/ Direct ownership :</u> | | | | | |
| PT Kanz Gemilang Utama (KGU) | Jakarta | Sub-perusahaan induk/ Sub-holding | Jakarta | 2009 | |
| PT Energy Transporter Indonesia (ETI) | Jakarta | Pelayaran/Shipping | Kalimantan Selatan/ South Kalimantan | 2009 | |
| <u>Pemilikan tidak langsung/ Indirect ownership :</u> | | | | | |
| - Dimiliki oleh/ Owned by KGU : | | | | | |
| PT Energy Transporter Indonesia (ETI) | Jakarta | Pelayaran/ Shipping | Kalimantan Selatan/ South Kalimantan | 2009 | |
| PT Sentra Makmur Lines (SML) | Jakarta | Pelayaran/ Shipping | Kalimantan Selatan/ South Kalimantan | 2004 | |
| PT Energy Gemilang Kencana (EGK) | Jakarta | Belum beroperasi/ Not operation yet | Jakarta | Belum beroperasi/ Not operating yet | |
| - Dimiliki oleh/ Owned by KGU dan/and SML : | | | | | |
| PT Energi Lautan Kencana (ELK) | Jakarta | Pelayaran/ Shipping | Jakarta | Belum beroperasi/ Not operating yet | |
| PT Karya Samudera Insani (KSI) | Jakarta | Pelayaran/ Shipping | Jakarta | Belum beroperasi/ Not operating yet | |
| PT Bahari Maritim Energi (BME) | Jakarta | Pelayaran/ Shipping | Jakarta | Belum beroperasi/ Not operating yet | |
| PT Transportasi Lautan Energi (TLE) | Jakarta | Pelayaran/ Shipping | Jakarta | Belum beroperasi/ Not operating yet | |
| - Dimiliki oleh/ Owned by EGK : | | | | | |
| PT Energy Transporter Indonesia (ETI) | Jakarta | Pelayaran/ Shipping | Kalimantan Selatan/ South Kalimantan | 2009 | |
| | | | | | |
| | | <u>Persentase kepemilikan/ Percentage of ownership</u> | <u>Total aset (sebelum eliminasi)/ Total assets (before elimination)</u> | | |
| | | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> |
| <u>Entitas anak/ Subsidiaries</u> | | | | | |
| <u>Pemilikan langsung/ Direct ownership :</u> | | | | | |
| PT Kanz Gemilang Utama (KGU) | | 99,92% | 99,92% | 695.670 | 690.045 |
| PT Energy Transporter Indonesia (ETI) | | 28,82% | 28,82% | 1.257.786 | 1.253.645 |
| <u>Pemilikan tidak langsung/ Indirect ownership :</u> | | | | | |
| - Dimiliki oleh/ Owned by KGU : | | | | | |
| PT Energy Transporter Indonesia (ETI) | | 50,18% | 50,18% | 1.257.786 | 1.253.645 |
| PT Sentra Makmur Lines (SML) | | 99,64% | 99,64% | 717.520 | 676.226 |
| PT Energy Gemilang Kencana (EGK) | | 99,57% | 99,57% | 71.351 | 71.140 |

PT Transcoal Pacific Tbk dan Entitas Anak
Catatan atas Laporan Keuangan Konsolidasian
 (lanjutan)

Per tanggal 31 Maret 2023 (Tidak Diaudit) dan
 31 Desember 2022 (Diaudit) serta
 untuk periode tiga bulan yang berakhir pada
 tanggal 31 Maret 2023 dan 2022 (Tidak Diaudit)

PT Transcoal Pacific Tbk and Subsidiaries
Notes to the Consolidated Financial Statements
 (continued)

As of 31 March 2023 (Unaudited) and
 31 December 2022 (Audited) and
 for the three months period ended
 31 March 2023 and 2022 (Unaudited)

1. Umum (lanjutan)

1. General (continued)

d. Entitas anak (lanjutan)

d. Subsidiaries (continued)

| <u>Entitas anak/ Subsidiaries</u> | <u>Persentase kepemilikan/ Percentage of ownership</u> | | <u>Total aset (sebelum eliminasi)/ Total assets (before elimination)</u> | |
|--|--|---------------------------------------|--|---------------------------------------|
| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> |
| - Dimiliki oleh/ Owned by KGU dan/and SML : | | | | |
| PT Energi Lautan Kencana (ELK) | 100% | 100% | 25.000 | 25.000 |
| PT Karya Samudera Insani (KSI) | 100% | 100% | 25.000 | 25.000 |
| PT Bahari Maritim Energi (BME) | 100% | 100% | 25.000 | 25.000 |
| PT Transportasi Lautan Energi (TLE) | 100% | 100% | 25.000 | 25.000 |
| - Dimiliki oleh/ Owned by EGK : | | | | |
| PT Energy Transporter Indonesia (ETI) | 7% | 7% | 1.257.786 | 1.253.645 |

Informasi keuangan entitas anak yang dimiliki oleh kepentingan nonpengendali dalam jumlah material pada tanggal dan untuk tahun yang berakhir 31 Maret 2023 dan 31 Desember 2022 adalah sebagai berikut :

The financial information of subsidiaries owned by noncontrolling interests in the material amount as of and for the year ended 31 December 2022 and 2021 are as follows :

| <u>Nama Entitas anak/ Name of Subsidiary</u> | <u>Bagian kepemilikan/ Equity held (%)</u> | <u>Bagian kepentingan nonpengendali atas aset bersih entitas anak/ controlling interest on subsidiaries net assets (dalam ribuan Rupiah/ thousands Rupiah)</u> | <u>Bagian kepentingan nonpengendali atas jumlah laba komprehensif tahun berjalan entitas anak/ Share of non-controlling interest of subsidiaries on total comprehensive income for the year (dalam ribuan Rupiah/ thousands Rupiah)</u> |
|--|--|--|---|
| | | | |
| PT Energy Transporter Indonesia (ETI) | | | |
| 31 Maret/ March 2023 | 14% | 107.194 | 1.570 |
| 31 Desember/ December 2022 | 14% | 105.624 | 7.301 |

Berikut adalah ringkasan informasi keuangan dari entitas anak. Jumlah-jumlah tersebut sebelum dieliminasi dengan transaksi antar entitas dalam Grup.

The following is a summary of financial information from subsidiaries. These amounts before elimination of transactions between entities within the Group.

Ringkasan laporan posisi keuangan ETI pada tanggal 31 Maret 2023 dan 31 Desember 2022:

Summarized statement of financial position of ETI as of 31 March 2023 and 31 December 2022 :

| | <u>ETI</u> <u>(dalam jutaan Rupiah/ in million Rupiah)</u> | | |
|---------------------------|---|---------------------------------------|--------------------------|
| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
| Aset lancar | 359.503 | 378.281 | Current assets |
| Aset tidak lancar | 898.282 | 875.364 | Non-current assets |
| Jumlah aset | 1.257.785 | 1.253.645 | Total assets |
| Liabilitas jangka pendek | 355.499 | 336.544 | Current liabilities |
| Liabilitas jangka panjang | 136.614 | 162.639 | Non-current liabilities |
| Jumlah liabilitas | 492.113 | 499.183 | Total liabilities |
| Jumlah ekuitas | 765.672 | 754.462 | Total equity |

PT Transcoal Pacific Tbk dan Entitas Anak
Catatan atas Laporan Keuangan Konsolidasian
 (lanjutan)

Per tanggal 31 Maret 2023 (Tidak Diaudit) dan 31 Desember 2022 (Diaudit) serta untuk periode tiga bulan yang berakhir pada tanggal 31 Maret 2023 dan 2022 (Tidak Diaudit)

PT Transcoal Pacific Tbk and Subsidiaries
Notes to the Consolidated Financial Statements
 (continued)

As of 31 March 2023 (Unaudited) and 31 December 2022 (Audited) and for the three months period ended 31 March 2023 and 2022 (Unaudited)

1. Umum (lanjutan)

d. Entitas anak (lanjutan)

Ringkasan laporan laba rugi dan penghasilan komprehensif lain ETI untuk tahun-tahun yang berakhir 31 Maret 2023 dan 2022 :

| | ETI (dalam jutaan Rupiah/ in million Rupiah) | |
|---|--|---------------|
| | 2023 | 2022 |
| Pendapatan | 200.490 | 234.722 |
| Laba tahun berjalan | 11.210 | 12.907 |
| Penghasilan komprehensif lain | - | - |
| Jumlah penghasilan komprehensif tahun berjalan | 11.210 | 12.907 |

Ringkasan laporan arus kas ETI untuk tahun-tahun yang berakhir 31 Maret 2023 dan 2022:

| | ETI (dalam jutaan Rupiah/ in million Rupiah) | |
|---|--|-----------------|
| | 2023 | 2022 |
| Operasi | 109.946 | 24.240 |
| Investasi | (60.867) | (15.977) |
| Pendanaan | (51.622) | (82.323) |
| Kenaikan (penurunan) bersih kas dan setara kas | (2.543) | (74.060) |

e. Penawaran Umum Perdana Saham

Pada tanggal 28 Juni 2018, Perusahaan memperoleh pernyataan efektif dari Dewan Komisiner Otoritas Jasa Keuangan ("OJK") dengan surat nomor KEP.S-77/D.04/2018 untuk melakukan Penawaran Umum Perdana ("IPO") sebanyak 1.000.000.000 lembar saham biasa yang merupakan 20% dari jumlah 5.000.000.000 saham ditempatkan dan disetor penuh setelah penawaran umum dengan nilai nominal Rp 100 per saham dan harga penawaran Rp 138 per saham kepada masyarakat. Penawaran umum saham ini menambah jumlah modal ditempatkan dan disetor Perusahaan sebesar Rp 100.000 juta.

Perusahaan melakukan kombinasi bisnis entitas sependengali berdasarkan Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa PT Kanz Gemilang Utama (KGU) dengan akta Notaris Rahayu Ningsih SH. No. 28 tanggal 30 Oktober 2018, KGU mengeluarkan saham baru sebesar Rp 177.750 juta yang diambil semuanya oleh Perusahaan dengan kepemilikan sebesar 99.92% dari modal disetor dan ditempatkan KGU sebesar Rp 177.900 juta.

1. General (continued)

d. Subsidiaries (continued)

Summarized statement of profit or loss and other comprehensive income of ETI for the years ended 31 March 2023 and 2022 :

| ETI (dalam jutaan Rupiah/ in million Rupiah) | |
|--|---------------|
| 2023 | 2022 |
| Revenues | 234.722 |
| Current year income | 12.907 |
| Other comprehensive income | - |
| Total comprehensive income for the year | 12.907 |

Summarized statement of cash flow of ETI for the years ended 31 March 2023 and 2022 :

| ETI (dalam jutaan Rupiah/ in million Rupiah) | |
|---|-----------------|
| 2023 | 2022 |
| Operating | 24.240 |
| Investing | (15.977) |
| Funding | (82.323) |
| Net increase (decrease) in cash and cash equivalents | (74.060) |

e. Initial Public Offering

On 28 June 2018, the Company has obtained an effective statement from the Boards of Commissioners of the Financial Services Authority ("OJK") under the letter No. KEP.S-77/D.04/2018 to conduct an Initial Public Offering ("IPO") of 1,000,000,000 ordinary shares or 20% of its 5,000,000,000 issued and fully paid up shares after initial public offering, with a par value of Rp 100 per share and a bid price of Rp 138 per share offered to the public. The public offering increased the Company's share subscribed and paid-up capital amounted Rp 100,000 million.

The Company conducted a business combination of entities under common control based on the Decision of the Extraordinary General Meeting of Shareholders of PT Kanz Gemilang Utama (KGU) with Notary deed Rahayu Ningsih SH. No. 28 dated 30 October, 2018, KGU issued new shares amounting to Rp 177,750 million, all of which were taken by the Company with ownership 99.92% of the paid up capital and placed by KGU amounting to Rp 177,900 million.

PT Transcoal Pacific Tbk dan Entitas Anak
Catatan atas Laporan Keuangan Konsolidasian
 (lanjutan)

Per tanggal 31 Maret 2023 (Tidak Diaudit) dan 31 Desember 2022 (Diaudit) serta untuk periode tiga bulan yang berakhir pada tanggal 31 Maret 2023 dan 2022 (Tidak Diaudit)

PT Transcoal Pacific Tbk and Subsidiaries
Notes to the Consolidated Financial Statements
 (continued)

As of 31 March 2023 (Unaudited) and 31 December 2022 (Audited) and for the three months period ended 31 March 2023 and 2022 (Unaudited)

2. Kombinasi bisnis entitas sepengendali

Rincian jumlah lembar saham, harga perolehan dan bagian proporsional atas nilai tercatat aset bersih KGU pada saat kombinasi bisnis adalah sebagai berikut :

| | Jumlah saham/ <i>Total shares</i> | Harga perolehan/ <i>Acquisition cost</i> | Bagian proporsional atas nilai buku aset bersih/ <i>Portion of share of book value of net assets</i> | Selisih nilai transaksi restrukturisasi entitas sepengendali/ <i>Difference in value of restructuring transaction entities under common control</i> |
|------------------------|---|---|---|---|
| PT Kanz Gemilang Utama | 1.777.500.000 | 240.000 | 492.185 | 252.185 |

Perusahaan mencatat kombinasi bisnis ini dengan menggunakan metode penyatuan kepemilikan sesuai dengan Pernyataan Standar Akuntansi Keuangan No. 38 (Revisi 2012) "Kombinasi Bisnis Entitas Sepengendali".

Perbedaan antara imbalan yang dibayar dan jumlah tercatat aset neto disajikan sebagai bagian dari akun "Tambahkan Modal Disetor" pada laporan posisi keuangan konsolidasian.

2. Business combination of entities under common control

The details of the number of shares, the acquisition price and the proportionate portion of the carrying value of KGU's net assets at the time the business combination are as follows :

| | Jumlah saham/ <i>Total shares</i> | Harga perolehan/ <i>Acquisition cost</i> | Bagian proporsional atas nilai buku aset bersih/ <i>Portion of share of book value of net assets</i> | Selisih nilai transaksi restrukturisasi entitas sepengendali/ <i>Difference in value of restructuring transaction entities under common control</i> |
|------------------------|---|---|---|---|
| PT Kanz Gemilang Utama | 1.777.500.000 | 240.000 | 492.185 | 252.185 |

The Company recorded this business combination using the pooling of interests method in accordance with the Statement of Financial Accounting Standards No. 38 (Revised 2012) "Business Combinations of Entities Under Common Control".

The difference between the compensation paid and the carrying amount of net assets is presented as part of "Additional Paid-in Capital" in the consolidated statements of financial position.

3. Ikhtisar kebijakan akuntansi penting

Kebijakan akuntansi penting yang diterapkan Perusahaan dan Entitas Anak ("Grup") dalam penyusunan dan penyajian laporan keuangan konsolidasian ini adalah sebagai berikut :

a. Pernyataan kepatuhan

Laporan keuangan konsolidasian Grup disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia dan Peraturan No. VIII.G.7 tentang Penyajian Laporan Keuangan Emiten atau Perusahaan Publik yang merupakan lampiran Keputusan Ketua Bapepam-LK No. KEP-347/BL/2012 tanggal 25 Juni 2012.

b. Dasar penyusunan laporan keuangan konsolidasian

Laporan keuangan konsolidasian, kecuali laporan arus kas konsolidasian, disusun berdasarkan konsep akrual dengan menggunakan konsep biaya historis, kecuali untuk beberapa akun tertentu yang diukur berdasarkan pengukuran sebagaimana diuraikan dalam kebijakan akuntansi masing-masing akun tersebut.

3. Summary of significant accounting policies

The significant accounting policies adopted by the Company and Subsidiaries ("Group") in the preparation and presentation of these consolidated financial statements are as follows :

a. Statement of compliance

The consolidated financial statements of the Group have been prepared and presented in accordance with Indonesian Financial Accounting Standards and Regulation No. VIII.G.7 regarding Presentation and Disclosure of Financial Statements of Issuers or Listed Companies as attachment to Decision of the Chairman of Bapepam-LK No. KEP-347/BL/2012 dated 25 June 2012.

b. Basis of preparation of consolidated financial statements

The consolidated financial statements, except for the consolidated statements of cash flows, have been prepared on the accrual basis using the historical cost concept of accounting, except for certain accounts which are measured on the bases described in the related accounting policies of each account.

PT Transcoal Pacific Tbk dan Entitas Anak
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(lanjutan)

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untuk periode tiga bulan yang berakhir pada
tanggal 31 Maret 2023 dan 2022 (Tidak Diaudit)

PT Transcoal Pacific Tbk and Subsidiaries
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b. Dasar penyusunan laporan keuangan konsolidasian (lanjutan)

Laporan arus kas konsolidasian disusun dengan menggunakan metode langsung dengan mengelompokkan arus kas dalam aktivitas operasi, investasi dan pendanaan.

Mata uang pelaporan yang digunakan dalam penyusunan laporan keuangan konsolidasian adalah Rupiah yang merupakan mata uang fungsional Grup.

Kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian per tanggal dan untuk tahun yang berakhir 31 Desember 2022 adalah konsisten dengan kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian per tanggal dan untuk tahun yang berakhir 31 Desember 2021.

Penyusunan laporan keuangan konsolidasian sesuai dengan Standar Akuntansi Keuangan di Indonesia mengharuskan penggunaan estimasi dan asumsi. Hal tersebut juga mengharuskan manajemen untuk membuat pertimbangan dalam proses penerapan kebijakan akuntansi Grup. Area yang kompleks atau memerlukan tingkat pertimbangan yang lebih tinggi atau area di mana asumsi dan estimasi dapat berdampak signifikan terhadap laporan keuangan konsolidasian diungkapkan di Catatan 4.

Perubahan atas Pernyataan Standar Akuntansi Keuangan ("PSAK")

Berikut adalah revisi, amendemen dan penyesuaian atas Pernyataan Standar Akuntansi Keuangan (PSAK) :

Berlaku efektif untuk tahun buku yang dimulai 1 Januari 2023 :

- Amendemen PSAK No. 1 "Penyajian Laporan Keuangan" tentang Klasifikasi Liabilitas sebagai Jangka Pendek atau Jangka Panjang.
- Amendemen PSAK No. 1 "Penyajian Laporan Keuangan" tentang Pengungkapan Kebijakan Akuntansi.

3. Summary of significant accounting policies (continued)

b. Basis of preparation of consolidated financial statements (continued)

The consolidated statements of cash flows have been prepared using the direct method, present cash receipts and payments classified into operating, investing and financing activities.

The reporting currency used in the preparation of the consolidated financial statements is Rupiah, which is the functional currency of the Group.

The accounting policies adopted in the preparation of the consolidated financial statements as of and for the year ended 31 December 2022 are consistent with the accounting policies adopted in the preparation of the consolidated financial statements as of and for the year ended 31 December 2021.

The preparation of the consolidated financial statements in conformity with Indonesian Financial Accounting Standards requires the use of certain critical accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas that are complex or require a higher level of consideration or areas where assumptions and estimates can have a significant impact on the consolidated financial statements are disclosed in Note 4.

Changes to the Statements of Financial Accounting Standards ("SFAS")

The following are revision, amendments and improvements of Statements of Financial Accounting Standards (SFAS) :

Effective for the financial year starting on 1 January 2023 :

- The amendments to SFAS No. 1 "Presentation of Financial Statements" about the Classification of Liabilities as a Current or Non Current.
- The amendments to SFAS No. 1 "Presentation of Financial Statements" about the Disclosure of Accounting Policies.

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b. Dasar penyusunan laporan keuangan konsolidasian (lanjutan)

Berlaku efektif untuk tahun buku yang dimulai 1 Januari 2023 :

- Amendemen PSAK No. 16 "Aset Tetap" tentang Hasil sebelum Penggunaan yang Diintensikan.
- Amendemen PSAK 25 "Kebijakan Akuntansi, Perubahan Estimasi Akuntansi dan Kesalahan"
- Amendemen PSAK No. 46 "Pajak Penghasilan" tentang Pajak Tanggahan terkait Aset dan Liabilitas yang timbul dari Transaksi Tunggal.

Perubahan atas Pernyataan Standar Akuntansi Keuangan (PSAK) diatas tidak menyebabkan perubahan signifikan atas kebijakan akuntansi Grup dan tidak memberikan dampak yang material terhadap jumlah yang dilaporkan dalam laporan keuangan konsolidasian tahun berjalan.

Berlaku efektif untuk tahun buku yang dimulai 1 Januari 2024 :

- Amendemen PSAK No. 1 "Penyajian Laporan Keuangan : Liabilitas Jangka Panjang dengan Kovenan".
- Amendemen PSAK No. 73 "Sewa : Liabilitas Sewa dalam Jual dan Sewa-Balik".

3. Summary of significant accounting policies (continued)

b. Basis of preparation of consolidated financial statements (continued)

Effective for the financial year starting on 1 January 2023 :

- The amendments to SFAS No 16. "Fixed Assets" about Proceeds before Intended Use.
- The amendments to PSAK 25 "Accounting Policies, Changes in Accounting Estimates and Errors".
- The amendments to SFAS No. 46 "Income Taxes" about Deferred Tax related to Assets and Liabilities arising from a Single Transaction.

Changes to the Statements of Financial Accounting Standards (SFAS) as mention above did not result in substantial changes to the Group's accounting policies and had no material effect on the amounts reported for the current year consolidated financial statements.

Effective for the financial year starting on 1 January 2024 :

- The amendments to SFAS No. 1 "Presentation of Financial Statements : Non Current Liabilities with Covenants".
- The amendments to SFAS No. 73 "Leases : Lease Liabilities in a Sale and Leaseback".

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b. Dasar penyusunan laporan keuangan konsolidasian (lanjutan)

Berlaku efektif untuk tahun buku yang dimulai 1 Januari 2025 :

- PSAK No. 74 “Kontrak Asuransi” tentang Penerapan Awal PSAK No. 74 dan PSAK No. 71 - Informasi Komparatif.

Grup masih mengevaluasi dampak penerapan PSAK di atas dan dampak terhadap laporan keuangan konsolidasian Grup dari penerapan PSAK tersebut belum dapat ditentukan.

c. Prinsip-prinsip konsolidasian

PSAK No. 65, “Laporan Keuangan Konsolidasian” menetapkan prinsip penyusunan dan penyajian laporan keuangan konsolidasian ketika entitas mengendalikan satu atau lebih entitas lain.

Laporan keuangan konsolidasian menggabungkan seluruh entitas anak yang dikendalikan oleh Perusahaan dan entitas anak (Grup).

Grup memiliki pengendalian jika dan hanya jika memiliki seluruh hal berikut :

- kekuasaan atas *investee*;
- eksposur atau hak atas imbal hasil variabel dari keterlibatannya dengan *investee*; dan
- kemampuan untuk menggunakan kekuasaannya atas *investee* untuk mempengaruhi jumlah imbal hasil investor.

Pengkonsolidasian entitas anak dimulai pada saat Grup memperoleh pengendalian atas entitas anak dan berakhir pada saat Grup kehilangan pengendalian atas entitas anak. Secara khusus, penghasilan dan beban entitas anak yang diakuisisi atau dilepaskan selama tahun berjalan termasuk dalam laba rugi sejak tanggal Grup memperoleh pengendalian sampai dengan tanggal Grup kehilangan pengendalian atas entitas anak.

Laba rugi dan setiap komponen penghasilan komprehensif lain diatribusikan kepada pemilik Grup dan kepentingan nonpengendali (KNP) meskipun hal tersebut mengakibatkan KNP memiliki saldo defisit.

3. Summary of significant accounting policies (continued)

b. Basis of preparation of consolidated financial statements (continued)

Effective for the financial year starting on 1 January 2025 :

- SFAS No. 74 “Insurance Contracts” about Initial Application of SFAS No. 74 and SFAS No. 71 - Comparative Information.

The Group is still evaluating the impact of adoption of the above SFAS and the impact on the Group’s consolidated financial statements from the adoption of the SFAS has not yet to be determined.

c. Principles of consolidation

SFAS No. 65, “Consolidated Financial Statements” provides guidance for the preparation and presentation of consolidated financial statements when an entity has control over another entity.

The consolidated financial statements consolidate all subsidiaries that are controlled by the Company and subsidiaries (Group).

The Group has control if and only if the investor has all of the following elements :

- power over the *investee*.
- exposure, or rights, to variable returns from its involvement with the *investee*.
- the ability to use its power over the *investee* to affect the amount of the investor’s returns.

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in profit or loss from the date the Group gains control until the date when the Group ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Group and to the non-controlling interest (NCI) even if this results in the NCI having a deficit balance.

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c. Prinsip-prinsip konsolidasian (lanjutan)

Seluruh aset dan liabilitas, ekuitas, penghasilan, beban dan arus kas dalam intra Grup terkait dengan transaksi antar entitas dalam Grup dieliminasi secara penuh dalam laporan keuangan konsolidasian.

Jika kehilangan pengendalian atas entitas anak, maka Grup :

- menghentikan pengakuan aset (termasuk setiap goodwill) dan liabilitas entitas anak;
- menghentikan pengakuan jumlah tercatat setiap KNP;
- menghentikan pengakuan akumulasi selisih penjabaran, yang dicatat di ekuitas, bila ada;
- mengakui nilai wajar pembayaran yang diterima;
- mengakui setiap sisa investasi pada nilai wajarnya;
- mengakui setiap perbedaan yang dihasilkan sebagai keuntungan atau kerugian dalam laba rugi; dan
- mereklasifikasi bagian entitas induk atas komponen yang sebelumnya diakui sebagai penghasilan komprehensif lain ke laba rugi, atau mengalihkan secara langsung ke saldo laba.

KNP mencerminkan bagian atas keuntungan atau kerugian dan aset neto dari entitas-entitas anak yang tidak dapat diatribusikan secara langsung maupun tidak langsung oleh Perusahaan, yang masing-masing disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dan dalam ekuitas pada laporan posisi keuangan konsolidasian, terpisah dari bagian yang dapat diatribusikan kepada pemilik entitas induk

Transaksi dengan kepentingan nonpengendali yang tidak mengakibatkan hilangnya pengendalian dicatat sebagai transaksi ekuitas. Selisih antara nilai wajar imbalan yang dialihkan dengan bagian relatif atas nilai tercatat aset bersih entitas anak yang diakuisisi dicatat di ekuitas. Keuntungan atau kerugian dari pelepasan kepada kepentingan nonpengendali juga dicatat di ekuitas.

3. Summary of significant accounting policies (continued)

c. Principles of consolidation (continued)

All intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are fully eliminated upon consolidation.

In case of loss of control over a subsidiary, the Group :

- derecognizes the assets (including goodwill) and liabilities of the subsidiary;
- derecognizes the carrying amount of any NCI;
- derecognizes the cumulative translation differences, recorded in equity, if any;
- recognizes the fair value of the consideration received;
- recognizes the fair value of any investment retained;
- recognizes any surplus or deficit in profit or loss; and
- reclassifies the parent's share of components previously recognized in other comprehensive income to profit or loss or retained earnings, as appropriate.

NCI represents the portion of the profit or loss and net assets of the subsidiaries attributable to equity interests that are not owned directly or indirectly by the Company, which are presented in the consolidated statement of profit or loss and other comprehensive income and under the equity section of the consolidated statement of financial position, respectively, separately from the corresponding portion attributable to owners of the parent entity.

Transactions with NCI that do not result in loss of control are accounted for as equity transactions. The difference between the fair value of any consideration paid and the relevant share acquired of the carrying value of net assets of the subsidiary is recorded in equity. Gains or losses on disposals to NCI are also recorded in equity.

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d. Kombinasi bisnis entitas sepengendali

Transaksi kombinasi bisnis entitas sepengendali, berupa pengalihan bisnis dalam rangka reorganisasi entitas-entitas yang berada dalam suatu grup yang sama, bukan merupakan perubahan kepemilikan dalam arti substansi ekonomi, sehingga transaksi tersebut tidak dapat menimbulkan laba atau rugi bagi grup secara keseluruhan ataupun bagi entitas individual dalam grup tersebut, karenanya transaksi tersebut diakui pada jumlah tercatat berdasarkan metode penyatuan kepemilikan (*pooling-of-interests*).

Dalam menerapkan metode penyatuan kepemilikan, komponen laporan keuangan untuk periode dimana terjadi kombinasi bisnis dan untuk periode komparatif sajian, disajikan sedemikian rupa seolah-olah penggabungan tersebut telah terjadi sejak awal periode entitas yang bergabung berada dalam sepengendalian.

Entitas yang melepas bisnis maupun yang menerima bisnis mencatat selisih antara imbalan yang diterima/dialihkan dan jumlah tercatat bisnis yang dilepas/jumlah tercatat dari setiap transaksi kombinasi bisnis di ekuitas dan menyajikannya dalam akun "Tambahkan Modal Disetor".

Bila entitas yang menerima bisnis, kemudian melepas entitas bisnis yang sebelumnya diperoleh, akun tambahan modal disetor yang dicatat sebelumnya, tidak dapat diakui sebagai laba rugi direalisasi maupun direklasifikasi ke saldo laba.

e. Transaksi dengan pihak berelasi

Pihak berelasi adalah orang atau entitas yang terkait dengan Grup ("entitas pelapor") :

- a. Orang atau anggota keluarga terdekat mempunyai relasi dengan entitas pelapor jika orang tersebut :
 - i. memiliki pengendalian atau pengendalian bersama atas entitas pelapor;
 - ii. memiliki pengaruh signifikan atas entitas pelapor; atau
 - iii. personil manajemen kunci entitas pelapor atau entitas induk dari entitas pelapor.

3. Summary of significant accounting policies (continued)

d. Business combination of entities under common control

Business combination transaction under common control, in the form of transfer of business within the framework of reorganization of entities under the same business group is not a change of ownership in economic substance, therefore it would not result in a gain or loss for the group as a whole or to the individual entity within the same group, therefore the transactions are recorded using the pooling-of-interests method.

In applying the pooling-of-interests method, the components of the financial statements for the period during which the business combination occurred and for other periods presented for comparison purposes, are presented in such a manner as if the combination has already occurred since the beginning of the period in which the entities were under common control.

The entity that disposed and received business records the difference between the consideration received/transferred and the carrying amount of the disposed business/carrying amount of any business combination transaction in equity and presenting it in "Additional Paid-in Capital" account.

If the entity that received the business, subsequently dispose the business entity acquired previously, the additional paid in capital account recorded before, can not be recognized as a realized gain or loss nor reclassified to retained earnings.

e. Transactions with related parties

A related party is a person or entity related with the Group ("reporting entity") :

- a. *A person or a close member of that person's family is related to the reporting entity if that person :*
 - i. *has control or joint control over the reporting entity;*
 - ii. *has significant influence over the reporting entity; or*
 - iii. *is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.*

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e. Transaksi dengan pihak berelasi (lanjutan)

- b. Suatu entitas berelasi dengan entitas pelapor jika memenuhi salah satu hal berikut :
- i. Entitas dan entitas pelapor adalah anggota grup yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya terkait dengan entitas lain).
 - ii. Suatu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu grup, yang mana entitas lain tersebut adalah anggotanya).
 - iii. Kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama.
 - iv. Suatu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga.
 - v. Entitas tersebut adalah suatu program imbalan pascakerja untuk imbalan kerja dari salah satu entitas pelapor atau entitas yang terkait dengan entitas pelapor. Jika entitas pelapor adalah entitas yang menyelenggarakan program tersebut, maka entitas sponsor juga berelasi dengan entitas pelapor.
 - vi. Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf (a).
 - vii. Orang yang diidentifikasi dalam huruf (a) (i) memiliki pengaruh signifikan atas entitas atau personil manajemen kunci entitas (atau entitas induk dari entitas).

Transaksi signifikan yang dilakukan dengan pihak-pihak berelasi, baik dilakukan dengan kondisi dan persyaratan yang sama dengan pihak ketiga maupun tidak, telah diungkapkan dalam laporan keuangan konsolidasian.

3. Summary of significant accounting policies (continued)

e. Transactions with related parties (continued)

- b. An entity is related to the reporting entity if any of the following conditions applies:
- i. The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - ii. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - iii. Both entities are joint ventures of the same third party.
 - iv. One entity is a joint venture of the third entity and the other entity is an associate of the third party.
 - v. The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity, or an entity related to the reporting entity. If the reporting entity is maintaining such plan by itself, the sponsoring employers are also related to the reporting entity.
 - vi. The entity is controlled or jointly controlled by a person identified in (a).
 - vii. A person identified in (a) (i) has significant influence over the entity or is a member of the key management personnel of the entity (or a parent of the entity).

Significant transactions with related parties, whether or not made at similar terms and conditions as those done with third parties, have been disclosed in the consolidated financial statements.

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f. Transaksi dan saldo dalam mata uang asing

Grup menyelenggarakan pembukuannya dalam Rupiah. Transaksi dalam mata uang selain Rupiah dicatat dengan menggunakan kurs tukar yang berlaku pada tanggal transaksi.

Pada tanggal laporan posisi keuangan konsolidasian, seluruh aset dan liabilitas moneter dalam mata uang Rupiah telah dijabarkan dengan menggunakan kurs tengah yang ditetapkan oleh Bank Indonesia pada tanggal tersebut. Laba atau rugi selisih kurs bersih yang timbul dari penjabaran tersebut diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian tahun berjalan.

Kurs yang digunakan pada tanggal-tanggal tersebut adalah sebagai berikut :

| Jenis mata uang asing | 31 Maret/ <u>March 2023</u> |
|-----------------------|--------------------------------|
| Dolar Amerika Serikat | Rp 15.062 |
| Dolar Singapura | Rp 11.342 |
| Euro Eropa | Rp 16.345 |
| Yuan China | Rp 2.190 |
| Ringgit Malaysia | Rp 3.407 |
| Dolar Hongkong | Rp 1.919 |

g. Instrumen keuangan

PSAK No. 71, mensyaratkan pengaturan instrumen keuangan terkait klasifikasi dan pengukuran, penurunan nilai atas instrumen aset keuangan.

i. Aset keuangan

Grup mengklasifikasikan aset keuangannya dalam kategori berikut :

- aset keuangan yang diukur dengan biaya perolehan diamortisasi.
- aset keuangan yang diukur pada nilai wajar melalui laba rugi (FVTPL).
- aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain (FVOCI).

Klasifikasi dan pengukuran aset keuangan harus didasarkan pada bisnis model dan arus kas kontraktual - apakah semata dari pembayaran pokok dan bunga.

3. Summary of significant accounting policies (continued)

f. Transactions and balances in foreign currencies

The Group maintain its accounting records in Rupiah. Transactions in currencies other than in Rupiah are recorded at the prevailing rates of exchange in effect on the date of the transactions.

As of the consolidated statements of financial position date, all monetary assets and liabilities denominated in currencies other than Rupiah currency have been translated at the middle exchange rates quoted by Bank Indonesia (Indonesian Central Bank) on those dates. The net foreign exchange gains or losses arising from the translation are recognized in the current year's consolidated statements of profit or loss and other comprehensive income.

The exchange rates used as of at those dates are as follows :

| 31 Desember/ <u>December 2022</u> | Type of foreign currency |
|--------------------------------------|--------------------------|
| Rp 15.731 | US Dollar |
| Rp 11.659 | Singapore Dollar |
| Rp 16.731 | European Euro |
| Rp 2.257 | Chinese Yuan |
| Rp 3.556 | Malaysian Ringgit |
| Rp 2.019 | Hongkong Dollar |

g. Financial instruments

PSAK No. 71, requires arrangement of financial instruments related to classification and measurement, impairment of financial asset instruments.

i. Financial assets

The Group classifies its financial assets in the following categories :

- financial assets measured at amortized cost.
- financial assets measured at fair value through profit or loss (FVTPL).
- financial assets measured at fair value through other comprehensive income (FVOCI).

Classification and measurement of financial assets are based on business model and contractual cash flows - whether from solely payment of principal and interest.

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3. Ikhtisar kebijakan akuntansi penting (lanjutan)

g. Instrumen keuangan (lanjutan)

i. Aset keuangan (lanjutan)

Grup menentukan klasifikasi aset keuangan tersebut pada saat pengakuan awal, perubahan setelah penerapan awal sangat jarang terjadi.

Aset keuangan yang diukur pada biaya perolehan diamortiasi pada awalnya diakui sebesar nilai wajarnya ditambah dengan biaya-biaya transaksi dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif.

Aset keuangan Grup yang diukur pada biaya perolehan diamortisasi terdiri dari kas dan setara kas, piutang usaha, piutang lain-lain dan piutang pihak berelasi. Aset keuangan diklasifikasikan sebagai aset lancar, jika jatuh tempo dalam waktu 12 bulan, jika tidak maka aset keuangan ini diklasifikasikan sebagai aset tidak lancar.

Grup tidak memiliki aset keuangan yang diklasifikasikan sebagai nilai wajar melalui laba rugi (FVTPL) dan nilai wajar melalui penghasilan komprehensif lain (FVOCI).

Penurunan nilai aset keuangan

Pada setiap tanggal pelaporan, Grup menilai apakah risiko kredit atas instrumen keuangan telah meningkat secara signifikan sejak pengakuan awal. Ketika melakukan penilaian tersebut, Grup mempertimbangkan perubahan risiko gagal bayar yang terjadi selama umur instrumen keuangan. Dalam melakukan penilaian tersebut, Grup membandingkan risiko gagal bayar instrumen keuangan yang terjadi pada tanggal pelaporan dengan risiko gagal bayar pada saat pengakuan awal dengan mempertimbangkan kewajaran serta ketersediaan informasi, yang tersedia pada tanggal pelaporan terkait dengan kejadian masa lalu, kondisi terkini dan perkiraan atas kondisi ekonomi masa depan, yang mengindikasikan kenaikan risiko kredit secara signifikan sejak pengakuan awal.

3. Summary of significant accounting policies (continued)

g. Financial instruments (continued)

i. Financial assets (continued)

The Group determines the classification of the financial assets at initial recognition, changes after initial implementation are very rare.

Financial assets measured at amortized cost are recognized initially at fair value plus transaction costs and subsequently measured at amortized cost using the effective interest rates method.

The Group's financial assets measured at amortized cost consist of cash and cash equivalents, trade receivables, other receivables and due from related parties. Financial assets are classified as current assets, if they mature within 12 months, otherwise these financial assets are classified as non-current assets.

The Group does not have financial assets classified as fair value through profit or loss (FVTPL) and fair value through other comprehensive income (FVOCI).

Impairment of financial assets

At each reporting date, the Group assesses whether the credit risk on financial instruments has increased significantly since initial recognition. When making this assessment, the Group considers changes in default risk that occur over the life of the financial instruments. In making this assessment, the Group compares the risk of default on financial instruments that occurs at the reporting date with the risk of default on initial recognition by taking into account the reasonableness and availability of information, which is available at the reporting date related to past events, current conditions and forecasts of future economic conditions, which indicate a significant increase in credit risk since initial recognition.

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i. Aset keuangan (lanjutan)

Penurunan nilai aset keuangan (lanjutan)

Grup menerapkan metode yang disederhanakan untuk mengukur kerugian kredit ekspektasian tersebut terhadap piutang usaha dan piutang lain-lain tanpa komponen pendanaan yang signifikan.

Penghentian pengakuan aset keuangan

Grup menghentikan pengakuan aset keuangan, jika dan hanya jika: hak kontraktual atas arus kas yang berasal dari aset keuangan tersebut berakhir; atau Grup telah mentransfer hak kontraktual untuk menerima arus kas yang berasal dari aset keuangan; atau tetap memiliki hak kontraktual untuk menerima arus kas yang berasal dari aset keuangan namun juga memiliki liabilitas kontraktual untuk membayar arus kas yang diterima tersebut kepada satu atau lebih pihak penerima melalui suatu kesepakatan yang memenuhi persyaratan tertentu. Ketika Grup mentransfer aset keuangan, maka Grup mengevaluasi sejauh mana Grup tetap memiliki risiko dan manfaat atas kepemilikan aset keuangan tersebut.

ii. Liabilitas keuangan

Grup mengklasifikasikan liabilitas keuangannya dalam kategori berikut :

- i. liabilitas keuangan yang diukur dengan biaya perolehan diamortisasi.
- ii. liabilitas keuangan yang diukur pada nilai wajar melalui laba rugi (FVTPL).
- iii. liabilitas keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain (FVOCI).

Grup menentukan klasifikasi liabilitas keuangannya tersebut pada saat pengakuan awal.

3. Summary of significant accounting policies (continued)

g. Financial instruments (continued)

i. Financial assets (continued)

Impairment of financial assets (continued)

The Group applied a simplified approach to measure such expected credit loss for trade receivables and other receivables without significant financing component.

Derecognition of financial assets

The Group derecognizes financial assets, if and only if : the contractual rights to the cash flows from the financial assets expire; or the Group has transferred contractual rights to receive cash flows from financial assets; or continue to have contractual rights to receive cash flows from financial assets but also have contractual liabilities to pay the cash flows received to one or more recipients through an agreement that meets certain requirements. When the Group transfers financial assets, the Group evaluates the extent to which the Group retains the risks and benefits of ownership of the financial assets.

ii. Financial liabilities

The Group classifies its financial liabilities in the following categories :

- i. financial liabilities measured at amortized cost.
- ii. financial liabilities measured at fair value through profit or loss (FVTPL).
- iii. financial liabilities measured at fair value through other comprehensive income (FVOCI).

The Group determines the classification of its financial liabilities at initial recognition.

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g. Instrumen keuangan (lanjutan)

ii. Liabilitas keuangan (lanjutan)

Grup memiliki liabilitas keuangan yang diklasifikasikan dalam liabilitas keuangan yang diukur dengan biaya perolehan diamortisasi. Seluruh liabilitas keuangan diakui pada awalnya sebesar nilai wajar dan dalam hal pinjaman dan utang, termasuk biaya transaksi yang dapat diatribusikan secara langsung dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif. Amortisasi suku bunga efektif termasuk di dalam beban keuangan dalam laba rugi.

Liabilitas keuangan Grup yang diukur pada biaya perolehan diamortisasi terdiri dari pinjaman bank jangka pendek, utang usaha, utang lain-lain, beban akrual, utang pihak berelasi, pinjaman bank jangka panjang dan utang perusahaan pembiayaan. Liabilitas keuangan diklasifikasikan sebagai liabilitas jangka pendek, jika jatuh tempo dalam waktu 12 bulan, jika tidak maka liabilitas keuangan ini diklasifikasikan sebagai liabilitas jangka panjang.

Grup tidak memiliki liabilitas keuangan yang diklasifikasikan sebagai nilai wajar melalui laba rugi (FVTPL) dan nilai wajar melalui penghasilan komprehensif lain (FVOCI).

Penghentian pengakuan liabilitas keuangan

Grup menghentikan pengakuan liabilitas keuangan, jika dan hanya jika, liabilitas Grup telah dilepaskan, dibatalkan atau kadaluwarsa.

Jika suatu liabilitas keuangan yang ada digantikan dengan liabilitas yang lain pada keadaan yang secara substansial berbeda, atau berdasarkan suatu liabilitas yang ada yang secara substansial telah diubah, maka pertukaran atau modifikasi tersebut diperlakukan sebagai penghentian pengakuan liabilitas awal dan pengakuan liabilitas baru, dan perbedaan nilai tercatat masing-masing diakui dalam laba rugi.

3. Summary of significant accounting policies (continued)

g. Financial instruments (continued)

ii. Financial liabilities (continued)

The Group has financial liabilities classified as the financial liabilities measured at amortized cost. All financial liabilities are recognized initially at fair value and in the case of loans and borrowings, include of directly attributable transaction costs and subsequently measured at amortized cost using the effective interest rate method. The amortization of the effective interest rate is included financing costs in the profit or loss.

The Group's financial liabilities measured at amortized cost consist of short-term banks loans, trade payables, other payables, accrued expenses, due to related parties, long-term bank loans and financing company payables. Financial liabilities are classified as current liabilities, if they mature within 12 months, otherwise these financial liabilities are classified as long-term liabilities.

The Group does not have financial liabilities classified as fair value through profit or loss (FVTPL) and fair value through other comprehensive income (FVOCI).

Derecognition of financial liabilities

The Group derecognizes financial liabilities, if and only if, the liabilities of the Group have been released, canceled or expired.

Where an existing financial liability is replaced by another liability with substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amount is recognized in profit or loss.

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g. Instrumen keuangan (lanjutan)

iii. Instrumen ekuitas

Instrumen ekuitas adalah setiap kontrak yang memberikan hak residual atas aset Grup setelah dikurangi dengan seluruh liabilitasnya. Instrumen ekuitas dicatat sebesar hasil penerimaan bersih setelah dikurangi biaya penerbitan langsung.

Pembelian kembali instrumen ekuitas Grup (saham diperoleh kembali) diakui dan dikurangkan secara langsung dari ekuitas. Laba rugi yang timbul dari pembelian, penjualan, penerbitan atau pembatalan instrumen ekuitas Grup tersebut tidak diakui dalam laba rugi.

iv. Instrumen keuangan disaling-hapus

Aset keuangan dan liabilitas keuangan disaling-hapus dan nilai netonya disajikan dalam laporan posisi keuangan jika memiliki hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui tersebut dan berniat untuk menyelesaikan secara neto atau untuk merealisasikan aset dan menyelesaikan liabilitasnya secara simultan.

Hak saling hapus tidak kontingen atas peristiwa di masa depan dan dapat dipaksakan secara hukum dalam situasi bisnis yang normal dan dalam peristiwa gagal bayar, atau peristiwa kepailitan atau kebangkrutan Grup atau pihak lawan.

h. Kas dan setara kas

Kas dan setara kas terdiri dari uang kas, uang yang ada di bank serta deposito berjangka yang akan jatuh tempo dalam waktu (3) tiga bulan atau kurang dari tanggal penempatannya dan tidak digunakan sebagai jaminan atas utang serta tidak dibatasi penggunaannya.

i. Piutang

Piutang pada awalnya diakui sebesar nilai wajar dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode bunga efektif, dikurangi penyisihan atas penurunan nilai piutang.

3. Summary of significant accounting policies (continued)

g. Financial instruments (continued)

iii. Equity instruments

An equity instrument is any contract that provides a residual interest in the assets of the Group after deducting all liabilities. Equity instruments are recorded at the proceeds received, net of direct issuance costs.

Repurchase of the Group's own equity instruments (treasury shares) is recognized and deducted directly in equity. Gain or loss arising from the purchase, sale, issuance or cancellation of the Group's equity instruments are not recognized in profit or loss.

iv. Offsetting of financial instrument

Financial assets and liabilities are offset and the net amount is reported in the statement of financial position when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously.

The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Group or the counterparties.

h. Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and in banks and term deposits with maturity in three months or less after placement date and are not used as collateral of obligation and there is no restriction of the use.

i. Receivables

Receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less any allowance for impairment of receivables.

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3. Ikhtisar kebijakan akuntansi penting (lanjutan)

i. Piutang (lanjutan)

Penyisihan penurunan nilai piutang diukur berdasarkan kerugian kredit ekspektasian dengan melakukan reviu atas kolektibilitas saldo secara individual atau kolektif sepanjang umur piutang usaha menggunakan pendekatan yang disederhanakan dengan mempertimbangkan informasi yang tersedia pada tanggal pelaporan terkait dengan kejadian masa lalu, kondisi terkini dan perkiraan atas kondisi ekonomi masa depan yang dilakukan setiap akhir periode pelaporan. Penyisihan penurunan nilai piutang dihapus pada saat piutang tersebut tidak akan tertagih.

j. Persediaan

Persediaan dinyatakan sebesar nilai terendah antara biaya perolehan dan nilai realisasi bersih.

Biaya perolehan ditetapkan berdasarkan metode rata-rata dan meliputi semua biaya yang terjadi untuk membawa persediaan ke lokasi dan kondisi sekarang.

Nilai realisasi bersih adalah taksiran harga jual dalam kegiatan usaha normal, dikurangi taksiran biaya penyelesaian dan taksiran biaya yang diperlukan untuk melaksanakan penjualan.

k. Biaya dibayar di muka

Biaya dibayar di muka diamortisasi selama masa manfaat masing-masing biaya dengan menggunakan metode garis lurus.

l. Aset tetap

Aset tetap yang dimiliki untuk digunakan dalam produksi atau penyediaan barang atau jasa atau untuk tujuan administratif pada awalnya dicatat berdasarkan biaya perolehan dan selanjutnya, kecuali tanah, dicatat pada biaya perolehan dikurangi akumulasi penyusutan dan akumulasi kerugian penurunan nilai.

Awalnya suatu aset tetap diukur sebesar biaya perolehan, yang terdiri dari harga perolehannya dan biaya-biaya yang dapat diatribusikan secara langsung untuk membawa aset ke lokasi dan kondisi yang diinginkan agar aset siap digunakan sesuai dengan keinginan dan maksud manajemen, serta estimasi awal biaya pembongkaran dan pemindahan aset tetap dan restorasi lokasi aset.

3. Summary of significant accounting policies (continued)

i. Receivables (continued)

The allowance for impairment of receivables are measured based on expected credit losses by reviewing the collectibility of individual or collective balances in a life time of account receivables using simplified approach with considering availability of information, which is available the reporting date related to past events, current conditions and forecasts of future economic conditions at the end of each reporting period. The allowance for impairment of receivables are written-off during the period in which they are determined to be not collectable.

j. Inventories

Inventories are valued at the lower of cost and net realizable value.

Cost is based on the average method and comprises of all costs incurred in bringing the inventory to its present location and condition.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated cost necessary to make the sale.

k. Prepaid expenses

Prepaid expenses are amortized over their respective useful life using the straight-line method.

l. Fixed assets

Fixed assets held for use in the production or supply of goods or services, or for administrative purposes, initially are stated at cost, and subsequently, except for land, are carried at cost less accumulated depreciation and any accumulated impairment losses.

Initially, an item of fixed assets is measured at cost, which consists of its cost and costs directly attributable to bringing the assets to the location and condition necessary for the asset to be ready for use in the manner intended by management, as well as an initial estimate of the costs of dismantling and moving the fixed assets and restoration of asset locations.

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3. Ikhtisar kebijakan akuntansi penting (lanjutan)

I. Aset tetap (lanjutan)

Biaya-biaya setelah perolehan awal seperti penggantian komponen dan inspeksi yang signifikan, diakui dalam jumlah tercatat aset tetap jika besar kemungkinan manfaat ekonomis di masa depan akan mengalir ke Grup dan biaya tersebut dapat diukur secara andal. Sisa jumlah tercatat biaya komponen yang diganti atau biaya inspeksi terdahulu dihentikan pengakuannya dan dibiayakan. Biaya perbaikan dan pemeliharaan yang tidak memenuhi kriteria pengakuan diakui dalam laporan laba rugi komprehensif pada saat terjadinya.

Penyusutan aset tetap dihitung dengan menggunakan metode garis lurus, berdasarkan estimasi masa manfaat ekonomis aset tetap sebagai berikut :

Masa manfaat ekonomis

| | |
|----------------------|---------------|
| Bangunan | 20 tahun |
| Kapal | 15 - 20 tahun |
| Biaya <i>docking</i> | 3 - 5 tahun |
| Peralatan kapal | 4 tahun |
| Kendaraan | 4 - 8 tahun |
| Alat berat | 4 tahun |
| Peralatan kantor | 4 tahun |

Nilai residu, umur manfaat dan metode penyusutan direviu setiap akhir tahun buku untuk memastikan nilai residu, umur manfaat dan metode depresiasi diterapkan secara konsisten sesuai dengan ekspektasi pola manfaat ekonomis dari aset tersebut.

Pada tanggal 31 Desember 2017, Grup merubah kebijakan akuntansi aset tetap - kapal dari sebelumnya menggunakan metode biaya menjadi metode revaluasi. Nilai revaluasi merupakan nilai wajar pada tanggal revaluasi dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai yang terjadi setelah tanggal revaluasi.

3. Summary of significant accounting policies (continued)

I. Fixed assets (continued)

Subsequent costs after initial acquisition such as component replacement and significant inspection, are recognized in the carrying amount of fixed assets if it is probable that future economic benefits will flow to the Group and those costs can be measured reliably. The remaining carrying amount of the replaced component or the cost of the previous inspection is stopped and expensed. Repair and maintenance costs that do not meet the recognition criteria are recognized in the statement of profit or loss and other comprehensive income when incurred.

Depreciation of fixed assets is computed on straight line method, based on the estimated economic useful lives of fixed assets as follows :

Economic useful lives

| | |
|--------------------------|---------------|
| <i>Buildings</i> | 20 years |
| <i>Vessels</i> | 15 - 20 years |
| <i>Docking cost</i> | 3 - 5 years |
| <i>Vessel equipments</i> | 4 years |
| <i>Vehicles</i> | 4 - 8 years |
| <i>Heavy equipments</i> | 4 years |
| <i>Office equipments</i> | 4 years |

The residual value, useful lives and depreciation methods shall be reviewed at each financial year end to ensure the residual value, useful lives and depreciation methods are applied consistently in line with the expected pattern of economic benefits of those assets.

As of 31 December 2017, the Group changed the accounting policy for fixed assets - vessels from the previous method using cost method to revaluation method. The revaluation amount is the fair value at the date of revaluation less accumulated depreciation and accumulated impairment losses incurred after the date of revaluation.

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3. Ikhtisar kebijakan akuntansi penting (lanjutan)

I. Aset tetap (lanjutan)

Ketika suatu aset dilepaskan atau tidak ada manfaat ekonomis masa depan yang diharapkan dari penggunaan atau pelepasannya, biaya perolehan dan akumulasi penyusutan dan akumulasi rugi penurunan nilai, jika ada, dikeluarkan dari akun tersebut. Laba atau rugi yang timbul dari penghentian pengakuan aset tetap akan dimasukkan dalam laporan laba rugi dan penghasilan komprehensif lain.

Aset tetap - Kapal

Revaluasi dilakukan dengan keteraturan yang cukup untuk memastikan bahwa nilai tercatat tidak berbeda secara material dari jumlah yang ditentukan dengan menggunakan nilai wajar pada tanggal pelaporan.

Aset tetap yang tidak mengalami perubahan nilai wajar secara signifikan wajib direvaluasi paling kurang setiap 3 (tiga) tahun.

Kenaikan yang berasal dari revaluasi kapal diakui pada penghasilan komprehensif lain dan dicatat dalam ekuitas, pada bagian surplus revaluasi aset tetap, kecuali sebelumnya penurunan revaluasi atas aset yang sama pernah diakui dalam laba rugi, dalam hal ini kenaikan revaluasi sehingga sebesar penurunan nilai aset akibat revaluasi tersebut, dikreditkan dalam laba rugi.

Penurunan jumlah tercatat yang berasal dari revaluasi kapal dibebankan dalam laba rugi apabila penurunan tersebut melebihi saldo surplus revaluasi aset yang bersangkutan, jika ada.

m. Penurunan nilai aset nonkeuangan

PSAK No. 48 "Penurunan Nilai Aset" menetapkan prosedur-prosedur yang diterapkan entitas agar aset dicatat tidak melebihi jumlah terpulihkannya. Suatu aset dicatat melebihi jumlah terpulihkannya jika jumlah tersebut melebihi jumlah yang akan dipulihkan melalui penggunaan atau penjualan aset. Pada kasus demikian, aset mengalami penurunan nilai dan pernyataan ini mensyaratkan entitas mengakui rugi penurunan nilai. PSAK ini juga menentukan kapan entitas membalik suatu rugi penurunan nilai dan pengungkapan yang diperlukan.

3. Summary of significant accounting policies (continued)

I. Fixed assets (continued)

When an item of assets is disposed of or when no future economic benefits are expected from its use or disposal, acquisition costs, accumulated depreciation and accumulated impairment loss, if any, are removed from the accounts. Any resulting gains or losses on the disposal of fixed assets are recognized in the statements of profit or loss and other comprehensive income.

Fixed assets - Vessels

Revaluation is made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the reporting date.

Fixed assets that do not experience significant changes in fair value must be revalued at least every 3 (three) years.

Any revaluation increase arising on the revaluation of vessels is recognized in other comprehensive income and recorded in equity under the heading of revaluation surplus of fixed assets, except to the extent that it reverses a revaluation decrease, for the same asset which was previously recognized in profit or loss, in which case the increase is credited to profit or loss to the extent of the decrease previously charged.

The decrease in the carrying amount arising from the revaluation of the vessel is charged to profit or loss if the decrease exceeds the surplus balance of such assets, if any.

m. Impairment of nonfinancial assets

SFAS No. 48 "Impairment of Assets Value" specifies the procedures applied by the entity so that assets are recorded not to exceed their recoverable amount. An asset is recorded in excess of its recoverable amount if the amount exceeds the amount to be recovered through the use or sale of assets. In such cases, the asset is impaired and this statement requires the entity to recognize an impairment loss. This SFAS also determines when an entity reverses an impairment loss and required disclosures.

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3. Ikhtisar kebijakan akuntansi penting (lanjutan)

m. Penurunan nilai aset nonkeuangan
(lanjutan)

Pada setiap akhir periode pelaporan Grup menilai apakah terdapat indikasi aset mengalami penurunan nilai. Jika terdapat indikasi tersebut, maka Grup mengestimasi jumlah terpulihkan aset tersebut. Jumlah terpulihkan suatu aset atau unit penghasil kas adalah jumlah yang lebih tinggi antara nilai wajar dikurangi biaya untuk menjual dan nilai pakainya. Jika jumlah terpulihkan suatu aset lebih kecil dari nilai tercatatnya, nilai tercatat aset harus diturunkan menjadi sebesar jumlah terpulihkan. Kerugian penurunan nilai diakui segera dalam laba atau rugi.

n. Imbalan kerja karyawan

Imbalan kerja karyawan jangka pendek

Imbalan kerja karyawan jangka pendek diakui pada saat terutang kepada karyawan berdasarkan metode akrual.

Imbalan pasca kerja karyawan

Imbalan pasca kerja karyawan seperti pensiun, uang pisah dan uang penghargaan masa kerja dihitung berdasarkan Undang-Undang No. 11/2020 tentang Cipta Kerja dan Peraturan Pemerintah No. 35/2021.

Grup mengakui jumlah liabilitas imbalan pasti neto sebesar nilai kini kewajiban imbalan pasti pada akhir periode pelaporan dikurangi nilai wajar aset program yang dihitung oleh aktuaris independen dengan menggunakan metode *Projected Unit Credit*. Nilai kini kewajiban imbalan pasti ditentukan dengan mendiskontokan imbalan tersebut.

Grup mencatat tidak hanya kewajiban hukum berdasarkan persyaratan formal program imbalan pasti, tetapi juga kewajiban konstruktif yang timbul dari praktik informal entitas.

Biaya jasa kini, setiap biaya jasa lalu dan laba rugi atas penyelesaian dan bunga neto atas liabilitas (aset) imbalan pasti neto diakui dalam laba rugi.

3. Summary of significant accounting policies
(continued)

m. Impairment of nonfinancial assets
(continued)

At the end of reporting period the Group evaluates whether there is any indication that an asset may be impaired. If any such indication exists, the Group estimates the recoverable amount of the asset. The recoverable amount of an asset or a cash generating unit is the higher of its fair value less costs to sell and its value in use. Whenever the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The impairment loss is recognized immediately in profit or loss.

n. Employee benefits

Short-term employee benefits

Short-term employee benefits are recognized when payable to employees on the accrual basis.

Post employment benefits

Post employment benefits such as retirement, severance and gratuity payment are calculated based on Law No. 11/2020 regarding Job Creation and Government Regulation No. 35/2021.

The Group recognize the amount of the net defined benefit obligation at the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets as determined by an independent actuary using the Projected Unit Credit method. The present value of the defined benefit obligation is determined by discounting the benefits.

The Group account not only for its legal obligation under the formal terms of a defined benefit plan, but also for any constructive obligations that arises from the informal practices of the entity.

Current service cost, any past service cost and gain or loss on settlement and net interests on the net defined benefit liabilities (assets) recognized in profit or loss.

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3. Ikhtisar kebijakan akuntansi penting (lanjutan)

n. Imbalan kerja karyawan (lanjutan)

Pengukuran kembali atas liabilitas (aset) imbalan pasti neto yang terdiri dari keuntungan dan kerugian aktuarial, imbal hasil atas aset program dan setiap perubahan dampak batas atas aset diakui sebagai penghasilan komprehensif lain.

o. Pengakuan pendapatan dan beban

Pengakuan pendapatan

PSAK No. 72 "Pendapatan dari Kontrak dengan Pelanggan", mensyaratkan pengakuan pendapatan memenuhi 5 langkah penilaian sebagai berikut :

- 1) Identifikasi kontrak dengan pelanggan.
- 2) Identifikasi kewajiban pelaksanaan dalam kontrak. Kewajiban pelaksanaan merupakan janji-janji dalam kontrak untuk menyerahkan barang atau jasa yang memiliki karakteristik berbeda ke pelanggan.
- 3) Penetapan harga transaksi. Harga transaksi merupakan jumlah imbalan yang berhak diperoleh suatu entitas sebagai kompensasi atas diteruskannya barang atau jasa yang dijanjikan ke pelanggan. Jika imbalan yang dijanjikan di kontrak mengandung suatu jumlah yang bersifat variabel, maka Grup membuat estimasi jumlah imbalan tersebut sebesar jumlah yang diharapkan berhak diterima atas diteruskannya barang atau jasa yang dijanjikan ke pelanggan dikurangi dengan estimasi jumlah jaminan kinerja jasa yang akan dibayarkan selama periode kontrak.
- 4) Alokasi harga transaksi ke setiap kewajiban pelaksanaan dengan menggunakan dasar harga jual berdiri sendiri relatif dari setiap barang atau jasa berbeda yang dijanjikan di kontrak. Ketika tidak dapat diamati secara langsung, harga jual berdiri sendiri relatif diperkirakan berdasarkan biaya yang diharapkan ditambah marjin.
- 5) Pengakuan pendapatan ketika kewajiban pelaksanaan telah dipenuhi dengan menyerahkan barang atau jasa yang dijanjikan ke pelanggan (ketika pelanggan telah memiliki kendali atas barang atau jasa tersebut).

3. Summary of significant accounting policies (continued)

n. Employee benefits (continued)

The remeasurement of the net defined benefit liability (assets) comprise actuarial gain and losses, return on plan assets and any change in effect of the asset ceiling recognized in other comprehensive income.

o. Revenue and expense recognition

Revenue recognition

SFAS No. 72 "Revenue from Contracts with Customers", requires revenue recognition to fulfill 5 steps of assessment as follows :

- 1) Identify contract(s) with a customer.
- 2) Identify the performance obligations in the contract. Performance obligations are promises in a contract to transfer to a customer goods or services that are distinct.
- 3) Determine the transaction price. Transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer. If the consideration promised in a contract includes a variable amount, the Group estimates the amount of consideration to which it expects to be entitled in exchange for transferring the promised goods or services to a customer less the estimated amount of service level guarantee which will be paid during the contract period.
- 4) Allocate the transaction price to each performance obligation on the basis of the relative stand-alone selling prices of each distinct goods or services promised in the contract. Where these are not directly observable, the relative stand-alone selling price are estimated based on expected cost plus margin.
- 5) Recognize revenue when performance obligation is satisfied by transferring a promised goods or services to a customer (which is when the customer obtains control of that goods or services).

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3. Ikhtisar kebijakan akuntansi penting (lanjutan)

o. Pengakuan pendapatan dan beban (lanjutan)

Kewajiban pelaksanaan dapat dipenuhi dengan 2 cara, sebagai berikut :

- a) Suatu titik waktu (umumnya janji untuk menyerahkan barang ke pelanggan); atau
- b) Suatu periode waktu (umumnya janji untuk menyerahkan jasa ke pelanggan).

Pendapatan diukur berdasarkan nilai yang diharapkan dapat diterima Grup atas pengalihan barang atau jasa yang dijanjikan kepada pelanggan, tidak termasuk jumlah yang ditagihkan atas nama pihak ketiga.

Pendapatan diakui ketika Grup memenuhi kewajibannya untuk mengalihkan barang atau jasa yang dijanjikan kepada pelanggan, yaitu ketika pelanggan memperoleh kendali atas barang atau jasa tersebut. Jumlah pendapatan yang diakui adalah sebesar jumlah yang dialokasikan untuk bagian dari kewajiban yang terpenuhi sebagai berikut :

- Pendapatan dari transportasi laut diakui pada saat jasa diberikan.

Beban diakui pada saat terjadinya, dengan menggunakan dasar akrual.

p. Pajak penghasilan

PSAK No. 46 mengisyaratkan Grup untuk memperhitungkan konsekuensi pajak kini dan mendatang dari pemulihan (penyelesaian) jumlah tercatat aset (liabilitas) masa depan yang diakui dalam laporan posisi keuangan, dan transaksi dan kejadian lain dari periode kini yang diakui dalam laporan keuangan konsolidasian.

Beban pajak terdiri dari pajak kini dan pajak tangguhan. Beban pajak diakui dalam laba rugi periode berjalan, kecuali jika pajak tersebut terkait dengan transaksi atau kejadian yang diakui di penghasilan komprehensif lain. Dalam hal ini, pajak tersebut masing-masing diakui dalam penghasilan komprehensif lain.

3. Summary of significant accounting policies (continued)

o. Revenue and expense recognition (continued)

A performance obligation can be fulfilled in 2 ways, as follows :

- a) A point in time (typically for promises to transfer goods to a customer); or
- b) Over time (typically for promises to transfer services to a customer).

Revenue is measured based on the consideration to which the Group expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Revenue is recognized when the Group satisfies a performance obligation by transferring a promised good or service to the customer, which is when the customer obtains control of the good or service. The amount of revenue recognized is the amount allocated for the satisfied performance obligation as follows :

- Revenue from sea transportations are recognized when services are rendered.

Expenses are recognized when incurred on an accruals basis.

p. Income tax

SFAS No. 46 requires the Group to calculate the tax consequences of current and future tax from recovery (settlement) of the carrying amount of assets (liabilities) that are recognized in the statement of financial position, and the transactions and events another of the current period that are recognized in the consolidated financial statements.

The tax expense comprises of current and deferred tax. Tax expense is recognized in the profit or loss for the period, except to the extent that it relates to items recognized in other comprehensive income. In this case, the tax is also recognized in other comprehensive income.

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3. Ikhtisar kebijakan akuntansi penting (lanjutan)

p. Pajak penghasilan (lanjutan)

Pajak kini

Pajak kini ditentukan berdasarkan laba kena pajak dalam tahun yang bersangkutan yang dihitung berdasarkan tarif pajak yang berlaku.

Pajak tangguhan

Aset dan liabilitas pajak tangguhan diakui atas perbedaan temporer antara aset dan liabilitas untuk tujuan komersial dan untuk tujuan perpajakan setiap tanggal pelaporan.

Aset pajak tangguhan diakui untuk seluruh perbedaan temporer yang boleh dikurangkan, sepanjang besar kemungkinan perbedaan temporer yang boleh dikurangkan tersebut dapat dimanfaatkan untuk mengurangi laba fiskal pada masa yang akan datang. Liabilitas pajak tangguhan diakui atas semua perbedaan temporer kena pajak. Manfaat pajak di masa mendatang, seperti saldo rugi fiskal yang belum digunakan, diakui sejauh besar kemungkinan realisasi atas manfaat pajak tersebut.

Aset dan liabilitas pajak tangguhan diukur pada tarif pajak yang diharapkan akan digunakan pada periode ketika aset direalisasi atau ketika liabilitas dilunasi berdasarkan tarif pajak (dan peraturan perpajakan) yang berlaku atau secara substansial telah diberlakukan pada akhir periode pelaporan.

Sebagian besar pendapatan Grup merupakan objek pajak final, sehingga Grup tidak mengakui aset dan liabilitas pajak tangguhan dari perbedaan temporer jumlah tercatat aset dan liabilitas menurut laporan keuangan konsolidasian dengan dasar pengenaan pajak aset dan liabilitas yang berhubungan dengan perbedaan tersebut.

Surat Ketetapan Pajak

Jumlah tambahan pokok dan denda pajak yang ditetapkan dengan Surat Ketetapan Pajak ("SKP") diakui masing-masing sebagai penambah beban pajak kini dan sebagai beban usaha lainnya dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian, kecuali jika diajukan upaya penyelesaian selanjutnya. Jumlah tambahan pokok pajak dan denda yang ditetapkan dengan SKP ditangguhkan pembebanannya, sepanjang memenuhi kriteria pengakuan aset.

3. Summary of significant accounting policies (continued)

p. Income tax (continued)

Current tax

Current tax expense is determined based on the taxable income for the year computed using prevailing tax rates.

Deferred tax

Deferred tax assets and liabilities are recognized for temporary differences between the financial and tax bases of assets and liabilities at each reporting date.

Deferred tax assets are recognized for all deductible temporary differences to the extent it is probable that future taxable profit will be available against which the deductible temporary difference can be utilized. Deferred tax liabilities are recognized for all taxable temporary differences. Future tax benefits, such as the carry-forward of unused tax losses, are also recognized to the extent that realization of such benefits is probable.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the end of the reporting period.

Most of the Group's revenue is the object of final tax, so that the Group does not recognize deferred tax assets and liabilities from temporary differences of assets and liabilities according to the consolidated financial statements and the tax bases of assets and liabilities related to the difference.

Tax Assessment Letters

Additional principal amount of taxes and penalties determined by the Tax Assessment Letter ("SKP") is recognized as additional of current tax expenses and as other operating expenses, respectively in the consolidated statements of profit or loss and other comprehensive income, unless there is further settlement effort. An additional principal amount of taxes and penalties determined by SKP, are deferred as long as it meets the recognition criteria of assets.

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3. Ikhtisar kebijakan akuntansi penting (lanjutan)

p. Pajak penghasilan (lanjutan)

Pajak final

Peraturan perpajakan di Indonesia mengatur beberapa jenis penghasilan dikenakan pajak yang bersifat final. Pajak final yang dikenakan atas nilai bruto transaksi, tetap dikenakan walaupun atas transaksi tersebut entitas pelaku transaksi mengalami kerugian.

Mengacu pada PSAK No. 46 yang disebutkan di atas, beban pajak final tersebut tidak termasuk dalam lingkup yang diatur oleh PSAK No. 46.

q. Provisi

Provisi diakui jika Grup mempunyai kewajiban kini (hukum maupun konstruktif) sebagai akibat peristiwa masa lalu, yang memungkinkan Grup harus menyelesaikan kewajiban tersebut dan estimasi yang andal mengenai jumlah kewajiban tersebut dapat dibuat.

Jumlah yang diakui sebagai provisi adalah hasil estimasi terbaik pengeluaran yang diperlukan untuk menyelesaikan kewajiban kini pada tanggal pelaporan, dengan mempertimbangkan risiko dan ketidakpastian terkait kewajiban tersebut.

r. Laba per saham

Laba per saham dasar

Laba per saham dasar dihitung dengan membagi laba tahun berjalan yang dapat diatribusikan kepada pemilik entitas induk dengan jumlah rata-rata tertimbang saham biasa yang beredar pada tahun yang bersangkutan.

Laba per saham dilusian

Laba per saham dilusian dihitung dengan menyesuaikan laba rugi yang dapat diatribusikan kepada pemegang saham biasa entitas induk dan jumlah rata-rata tertimbang saham biasa yang beredar, atas dampak dari semua instrumen berpotensi saham biasa yang bersifat dilutif.

s. Segmen operasi

Segmen operasi diidentifikasi berdasarkan laporan internal mengenai komponen dari Grup yang secara regular direviu oleh pengambil keputusan operasional dalam mengalokasikan sumber daya dan menilai kinerja segmen operasi.

3. Summary of significant accounting policies (continued)

p. Income tax (continued)

Final tax

Tax regulations in Indonesia stipulate that certain types of income are subject to final tax. The final tax imposed on the gross value of the transaction is still imposed even though the transaction entity suffers losses.

Referring to SFAS No. 46 mentioned above, the final tax expense is not included in the scope regulated by SFAS No. 46.

q. Provisions

Provisions are recognized when the Group have present obligation (legal or constructive) as a result of a past event, it is probable that the Group will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation.

r. Earnings per share

Basic earnings per share

Basic earnings per share is computed by dividing income for the year attributable to the owners of the parent company by the weighted average number of shares outstanding during the year.

Diluted earnings per share

Diluted earnings per share is computed by adjust profit or loss attributable to ordinary equity holders of the parent entity, and the weighted average number of shares outstanding, for the effects of all dilutive potential ordinary shares.

s. Operating segments

Operating segments are identified on the basis of internal report about components of the Grup that are regularly reviewed operating decision makers in allocating resources and assessing the performance of the operating segments.

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3. Ikhtisar kebijakan akuntansi penting (lanjutan)

s. Segmen operasi (lanjutan)

Segmen operasi adalah suatu komponen dari entitas:

- i. yang terlibat dalam aktivitas bisnis yang mana memperoleh pendapatan dan menimbulkan beban (termasuk pendapatan dan beban terkait dengan transaksi dengan komponen lain dari entitas yang sama);
- ii. yang hasil operasinya dikaji ulang secara regular oleh pengambil keputusan operasional untuk membuat keputusan tentang sumber daya yang dialokasikan pada segmen tersebut dan menilai kinerjanya; dan
- iii. di mana tersedia informasi keuangan yang dapat dipisahkan.

Informasi yang digunakan oleh pengambil keputusan operasional dalam rangka alokasi sumber daya dan penilaian kinerja mereka terfokus pada kategori dari setiap produk.

4. Pertimbangan, estimasi dan asumsi akuntansi signifikan

Penyusunan laporan keuangan konsolidasian sesuai dengan Standar Akuntansi Keuangan di Indonesia mewajibkan manajemen untuk membuat pertimbangan, estimasi dan asumsi yang mempengaruhi jumlah-jumlah yang dilaporkan dalam laporan keuangan konsolidasian. Sehubungan dengan adanya ketidakpastian yang melekat dalam membuat estimasi, hasil sebenarnya yang dilaporkan di masa mendatang dapat berbeda dengan jumlah estimasi yang dibuat. Manajemen berkeyakinan bahwa pengungkapan berikut telah mencakup ikhtisar pertimbangan, estimasi dan asumsi akuntansi signifikan yang berpengaruh terhadap jumlah-jumlah yang dilaporkan serta pengungkapan dalam laporan keuangan konsolidasian.

Menentukan klasifikasi aset dan liabilitas keuangan

Grup menetapkan klasifikasi atas aset dan liabilitas tertentu sebagai aset keuangan dan liabilitas keuangan dengan mempertimbangkan apakah definisi yang ditetapkan PSAK No. 71 dipenuhi. Dengan demikian, aset keuangan dan liabilitas keuangan diakui sesuai dengan kebijakan akuntansi Group seperti diungkapkan pada Catatan 3.

3. Summary of significant accounting policies (continued)

s. Operating segments (continued)

Operating segment is a component of an entity:

- i. involved in the business activities which generate revenue and incurs expenses (including revenues and expenses relating to transactions with other components of the same entity);
- ii. whose operating results are reviewed regularly by operating decision maker to make decisions about resources to be allocated to the segment and assess its performance, and
- iii. where the financial information is available that can be separated.

The information is used by decision-makers operating in the framework of resource allocation and performance valuation they focused on the category of each product.

4. Significant accounting considerations, estimates and assumptions

The preparation of the consolidated financial statements in conformity with Indonesian Financial Accounting Standards, requires management to make considerations, estimates and assumptions that affect amounts reported in the consolidated financial statements. Due to inherent uncertainty in making estimates, actual results reported in future periods may differ from those estimates. Management believe that the following disclosure has included a summary of significant accounting considerations, estimates and assumptions that affect the reported amounts and disclosures in the consolidated financial statements.

Determining classification of financial assets and financial liabilities

The Group determines the classifications of certain assets and liabilities as financial assets and financial liabilities by judging if they meet the definition set forth in SFAS No. 71. Accordingly, the financial assets and financial liabilities are accounted for in accordance with the Group's accounting policies disclosed in Note 3.

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4. Pertimbangan, estimasi dan asumsi akuntansi signifikan (lanjutan)

Aset keuangan yang tidak memiliki kuotasi harga di pasar aktif

Grup mengklasifikasikan aset keuangan dengan mengevaluasi, antara lain, apakah aset tersebut memiliki atau tidak memiliki kuotasi harga di pasar yang aktif. Evaluasi tersebut juga mencakup apakah kuotasi harga suatu aset keuangan di pasar yang aktif, merupakan kuotasi harga yang tersedia secara reguler, dan kuotasi harga tersebut mencerminkan transaksi di pasar yang aktual dan terjadi secara reguler dalam suatu transaksi wajar.

Menentukan nilai wajar atas instrumen keuangan

Grup mencatat aset dan liabilitas keuangan tertentu pada nilai wajar, yang mengharuskan penggunaan estimasi akuntansi. Sementara komponen signifikan atas pengukuran nilai wajar ditentukan menggunakan bukti obyektif yang dapat diverifikasi, jumlah perubahan nilai wajar dapat berbeda bila Grup menggunakan metodologi penilaian yang berbeda. Perubahan nilai wajar aset dan liabilitas keuangan tersebut dapat mempengaruhi secara langsung laba atau rugi Grup.

Nilai wajar aset keuangan per 31 Maret 2023 dan 31 Desember 2022 telah diungkapkan dalam Catatan 27c.

Menilai penyisihan penurunan nilai piutang

Grup mengevaluasi penggunaan cadangan kerugian ekspektasian sepanjang taksiran umur piutang untuk seluruh piutang usaha. Untuk mengukur kerugian kredit ekspektasian, piutang usaha dikelompokkan berdasarkan karakteristik risiko kredit dan waktu jatuh tempo yang serupa. Ketika melakukan penilaian atas cadangan kerugian kredit ekspektasian, Grup mengevaluasi risiko gagal bayar yang mungkin terjadi sepanjang perkiraan usia instrumen keuangan dalam menentukan jumlah kerugian kredit ekspektasian dengan mempertimbangkan ketersediaan informasi kejadian masa lalu, kondisi terkini dan perkiraan atas kondisi ekonomi di masa depan.

Nilai tercatat atas piutang telah diungkapkan dalam Catatan 6.

4. Significant accounting considerations, estimates and assumptions (continued)

Financial assets not quoted in active market

The Group classifies financial assets by evaluating, among other things, whether the asset has or does not have a quoted price in an active market. The evaluation also includes whether the quoted price of a financial asset in an active market, is a price quote that is available regularly, and the quoted price reflects actual market transactions that occur regularly in a arm's length transaction.

Determining fair value of financial instruments

The Group carries certain financial assets and liabilities at fair values, which requires the use of accounting estimates. While significant components of fair value measurement were determined using verifiable objective evidences, the amount of changes in fair values would differ if the Group utilized different valuation methodology. Any changes in fair values of these financial assets and liabilities would affect directly the Group's profit or loss.

The fair value of financial assets and liabilities as of 31 March 2023 and 31 December 2022 are disclosed in Note 27c.

Assessing impairment of receivables

The Group evaluates the use of allowance for expected losses over the estimated age of the receivables for all trade receivables. To measure expected credit losses, trade receivables are grouped based on similar credit risk characteristics and maturity dates. When assessing the allowance for expected credit losses, the Group evaluates the risk of default that may occur over the expected life of the financial instrument in determining the amount of expected credit losses taking into account the availability of information on past events, current conditions and estimates of future economic conditions.

The carrying amount of receivables are disclosed in Note 6.

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4. Pertimbangan, estimasi dan asumsi akuntansi signifikan (lanjutan)

Menentukan masa manfaat aset tetap

Biaya perolehan aset tetap disusutkan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomisnya. Manajemen mengestimasi masa manfaat ekonomis aset tetap antara 3 tahun sampai dengan 20 tahun. Ini adalah umur yang secara umum diharapkan dalam industri di mana Grup menjalankan bisnisnya. Perubahan tingkat pemakaian dan perkembangan teknologi dapat mempengaruhi masa manfaat ekonomis dan nilai sisa aset, dan karenanya biaya penyusutan masa depan mungkin direvisi.

Nilai tercatat atas aset tetap telah diungkapkan dalam Catatan 9.

Menilai penurunan nilai aset nonkeuangan tertentu

PSAK No. 48 mensyaratkan bahwa penilaian penurunan nilai dilakukan pada aset nonkeuangan tertentu apabila terdapat kejadian atau perubahan keadaan yang mengindikasikan bahwa nilai tercatat tidak dapat diperoleh kembali. Faktor-faktor yang dianggap penting oleh Grup yang dapat memicu penelaahan atas penurunan nilai adalah sebagai berikut :

- a. kinerja yang kurang signifikan relatif terhadap *expected historical* atau hasil dari operasional yang diharapkan dari proyek masa depan;
- b. perubahan signifikan dalam cara penggunaan aset yang diperoleh atau strategi bisnis secara keseluruhan; dan
- c. tren negatif yang signifikan atas industri atau ekonomi.

Kerugian akibat penurunan nilai diakui apabila nilai tercatat aset nonkeuangan melebihi jumlah yang dapat dipulihkan. Menentukan jumlah yang dapat dipulihkan atas aset-aset tersebut membutuhkan estimasi atas arus kas yang diharapkan dapat dihasilkan dari penggunaan lanjutan dan disposisi akhir dari aset tersebut.

4. Significant accounting considerations, estimates and assumptions (continued)

Determining useful lives of fixed assets

The costs of fixed assets are depreciated on a straight-line basis over their estimated useful lives. Management properly estimates the useful lives of these fixed assets to be within 3 years to 20 years. These are common life expectancies applied in the industries where the Group conducts its businesses. Changes in the expected level of usage and technological development could impact the economic useful lives and the residual values of these assets, and therefore future depreciation charges could be revised.

The carrying amount of fixed assets are disclosed in Note 9.

Assessing impairment of certain nonfinancial assets

SFAS No. 48 requires that an impairment review be performed on certain non-financial assets whenever events or changes in circumstances indicate that the carrying value may not be recoverable. The factors that the Group considers important which could trigger an impairment review include the following :

- a. significant underperformance relative to the *expected historical* or *expected operational* results from future projects;
- b. significant changes in the manner of use of the acquired assets or the strategy for overall business; and
- c. significant negative industry or economic trends.

An impairment loss is recognized whenever the carrying amount of a nonfinancial asset exceeds its recoverable amount. Determining the recoverable amount of such assets requires the estimation of cash flows expected to be generate from the continued use and ultimate disposition of such assets.

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4. Pertimbangan, estimasi dan asumsi akuntansi signifikan (lanjutan)

Menentukan beban dan liabilitas imbalan kerja karyawan

Penentuan beban dan liabilitas imbalan kerja karyawan Grup bergantung pada pemilihan asumsi yang digunakan oleh aktuaris independen dalam menghitung jumlah-jumlah tersebut. Asumsi tersebut termasuk antara lain, tingkat diskonto, tingkat kenaikan gaji tahunan, umur pensiun dan tingkat kematian.

Sementara Grup berkeyakinan bahwa asumsi tersebut adalah wajar, perbedaan signifikan pada hasil aktual atau perubahan signifikan dalam asumsi yang ditetapkan Grup dapat mempengaruhi secara material liabilitas diestimasi atas imbalan kerja karyawan dan beban imbalan kerja karyawan bersih.

Liabilitas imbalan kerja karyawan telah diungkapkan dalam Catatan 16.

Menilai provisi atas pajak penghasilan

Menentukan provisi atas pajak penghasilan badan mewajibkan pertimbangan signifikan oleh manajemen. Terdapat transaksi dan perhitungan tertentu yang penentuan pajak akhirnya adalah tidak pasti sepanjang kegiatan usaha normal, dikarenakan terdapat interpretasi dari peraturan perpajakan yang kompleks. Grup mengakui liabilitas atas pajak penghasilan badan berdasarkan estimasi pajak penghasilan badan.

Perhitungan pajak penghasilan badan untuk tahun yang berakhir pada tanggal 31 Maret 2023 dan 31 Desember 2022 telah diungkapkan dalam Catatan 12d.

Menilai pajak tangguhan

Sebagian besar pendapatan Grup merupakan obyek pajak final, sehingga Grup tidak mengakui aset dan liabilitas pajak tangguhan dari perbedaan temporer jumlah tercatat aset dan liabilitas menurut laporan keuangan konsolidasian dengan dasar pengenaan pajak aset dan liabilitas yang berhubungan dengan perbedaan tersebut.

Penjelasan pajak tangguhan telah diungkapkan dalam Catatan 12e.

4. Significant accounting considerations, estimates and assumptions (continued)

Determining employee benefit expenses and obligations

The determination of the expenses and liabilities of the Group's employee benefits depends on the selection of assumptions used by independent actuaries in calculating such amounts. Those assumptions include among others, discount rates, annual salary increase rate, retirement age and mortality rate.

While the Group believes that such assumptions are reasonable, significant differences in actual results or significant changes in the assumptions set by the Group may materially affect the estimated liabilities for employee benefits and net employee benefits obligation.

The carrying amount of employee benefits obligation are disclosed in Note 16.

Assessing provision for income tax

Determining provision for corporate income tax requires significant judgment by management. There are certain transactions and computation for which the ultimate tax determination is uncertain during the ordinary course of business, because there is complex interpretations of tax regulations. The Group recognizes liabilities for corporate income tax based on estimation of corporate income tax.

The calculation of corporate income tax for the years ended 31 March 2023 and 31 December 2022 are disclosed in Note 12d.

Assessing deferred tax

Most of the Group's revenues are the object of final tax, so that the Group does not recognize the deferred tax assets and liabilities from temporary differences of assets and liabilities according to the consolidated financial statements and the tax bases of assets and liabilities related to the differences.

Description of deferred tax are disclosed in Note 12e.

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| 5. Kas dan setara kas | 31 Maret/ <u>March 2023</u> | 31 Desember/ <u>December 2022</u> | 5. Cash and cash equivalents |
|-------------------------------------|--|--|--|
| Kas | 785 | 2.654 | Cash |
| Bank | | | Banks |
| <u>Dolar AS</u> | | | <u>US Dollar</u> |
| PT Bank Mandiri Tbk | 9.571 | 5.501 | PT Bank Mandiri Tbk |
| PT Bank Negara Indonesia Tbk | 266 | 915 | PT Bank Negara Indonesia Tbk |
| PT Bank Permata Tbk | 251 | 261 | PT Bank Permata Tbk |
| PT Bank Bukopin Tbk | 87 | 91 | PT Bank Bukopin Tbk |
| <u>Dolar SGD</u> | | | <u>SGD Dollar</u> |
| PT Bank Mandiri Tbk | 36.303 | - | PT Bank Mandiri Tbk |
| PT Bank Negara Indonesia Tbk | 75 | 74 | PT Bank Negara Indonesia Tbk |
| Bank | | | Banks |
| <u>Rupiah</u> | | | <u>Rupiah</u> |
| PT Bank Negara Indonesia Tbk | 28.289 | 44.855 | PT Bank Negara Indonesia Tbk |
| PT Bank Mandiri Tbk | 28.548 | 30.231 | PT Bank Mandiri Tbk |
| PT Bank Bukopin Tbk | 7 | 2.033 | PT Bank Bukopin Tbk |
| PT Bank Central Asia Tbk | 3.238 | 1.790 | PT Bank Central Asia Tbk |
| PT BRIsyariah Tbk | 688 | 688 | PT BRIsyariah Tbk |
| PT Bank CIMB Niaga Tbk | 599 | 599 | PT Bank CIMB Niaga Tbk |
| PT Bank Permata Tbk | 34 | 34 | PT Bank Permata Tbk |
| PT Bank Panin Tbk | 6 | 6 | PT Bank Panin Tbk |
| Jumlah kas dan setara kas | <u><u>108.747</u></u> | <u><u>89.732</u></u> | Total cash and cash equivalents |
| 6. Piutang usaha | | | 6. Trade receivables |
| | 31 Maret/ <u>March 2023</u> | 31 Desember/ <u>December 2022</u> | |
| <u>Berdasarkan pelanggan</u> | | | <u>By debtors</u> |
| <u>Pihak berelasi</u> | | | <u>Related parties</u> |
| PT Berkah Daya Mandiri | 8.783 | 9.403 | PT Berkah Daya Mandiri |
| PT Sea Transhipment Services | 1.319 | 1.319 | PT Sea Transhipment Services |
| Jumlah piutang usaha | | | Total trade receivables |
| - pihak berelasi | <u>10.102</u> | <u>10.722</u> | - related parties |
| <u>Pihak ketiga</u> | | | <u>Third parties</u> |
| PT Arutmin Indonesia | 179.067 | 175.971 | PT Arutmin Indonesia |
| PT Kaltim Prima Coal | 145.253 | 138.806 | PT Kaltim Prima Coal |
| PT Anugrah Sukses Mining | 14.591 | 14.591 | PT Anugrah Sukses Mining |
| PT Pelayaran Bahtera Adhiguna | 489 | 5.250 | PT Pelayaran Bahtera Adhiguna |
| PT Quattuor Isla Associated | 2.227 | 4.094 | PT Quattuor Isla Associated |
| PT Petromine Energy Trading | 3.418 | 2.737 | PT Petromine Energy Trading |
| PT Quadra Samudra Perkasa | 1.125 | 1.914 | PT Quadra Samudra Perkasa |
| PT PLN Batubara Niaga | 13.160 | 18.963 | PT PLN Batubara Niaga |
| Lain-lain | 37.035 | 52.363 | Others |
| Jumlah piutang usaha | | | Total trade receivables |
| - pihak ketiga | <u>396.365</u> | <u>414.689</u> | - third parties |
| | 406.467 | 425.411 | |
| Dikurangi : | | | Deduct : |
| Penyisihan penurunan nilai | <u>(36.736)</u> | <u>(31.610)</u> | Allowance for impairment |
| Jumlah piutang usaha | <u><u>369.731</u></u> | <u><u>393.801</u></u> | Total trade receivables |

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6. Piutang usaha (lanjutan)

| | 31 Maret/ March 2023 |
|-------------------------------------|---------------------------------|
| <u>Berdasarkan mata uang</u> | |
| Dolar AS | 17.864 |
| Rupiah | <u>388.603</u> |
| Jumlah piutang usaha | <u>406.467</u> |

Berdasarkan umur

| | |
|--|-----------------------|
| Belum jatuh tempo dan tidak mengalami penurunan nilai | 237.088 |
| Telah jatuh tempo tetapi tidak mengalami penurunan nilai : | |
| 1 sampai 30 hari | 95.159 |
| 31 sampai 60 hari | 27.447 |
| 61 sampai 90 hari | 4.486 |
| Lebih dari 90 hari | <u>42.287</u> |
| Jumlah piutang usaha | <u>406.467</u> |

Mutasi penyisihan penurunan nilai piutang adalah sebagai berikut :

| | 31 Maret/ March 2023 |
|---------------------------|---------------------------------|
| Saldo awal tahun | 31.610 |
| Penyisihan tahun berjalan | <u>5.126</u> |
| Saldo akhir tahun | <u>36.736</u> |

Berdasarkan hasil penilaian manajemen dalam menentukan penyisihan penurunan nilai piutang pada 31 Maret 2023 dan 31 Desember 2022, manajemen percaya bahwa penyisihan penurunan nilai tersebut memadai untuk menutupi kemungkinan kerugian dari piutang tak tertagih.

Piutang usaha digunakan sebagai jaminan pinjaman bank jangka panjang (Catatan 14).

7. Persediaan

| | 31 Maret/ March 2023 |
|--------------------------|---------------------------------|
| Bahan bakar kapal | 36.479 |
| Suku cadang | <u>12.986</u> |
| Jumlah persediaan | <u>49.465</u> |

Manajemen berkeyakinan bahwa persediaan telah mencerminkan nilai realisasi netonya, sehingga tidak perlu dilakukan penyisihan atas persediaan tersebut. Persediaan juga tidak dijadikan jaminan pinjaman Grup.

6. Trade receivables (continued)

| | 31 Desember/ December 2022 |
|--|---------------------------------------|
|--|---------------------------------------|

| <u>By currencies</u> | |
|--------------------------------|-----------------------|
| US Dollar | 19.164 |
| Rupiah | <u>406.247</u> |
| Total trade receivables | <u>425.411</u> |

By aging

| | |
|--------------------------------|-----------------------|
| Neither past due nor impaired | 261.257 |
| Past due but not impaired : | |
| 1 to 30 days | 94.075 |
| 31 to 60 days | 13.443 |
| 61 to 90 days | - |
| More than 90 days | <u>56.636</u> |
| Total trade receivables | <u>425.411</u> |

Movement of allowance for impairment of receivables are as follows :

| | 31 Desember/ December 2022 |
|-----------------------------------|---------------------------------------|
| Beginning balance of the year | 21.109 |
| Allowance during the year | <u>10.501</u> |
| Ending balance of the year | <u>31.610</u> |

Based on management's assessment in determining allowance for impairment of receivables as of 31 March 2023 and 31 December 2022, management believes that the allowance for impairment is adequate to cover possible losses from uncollectible receivables.

The trade receivables are used as collateral of long-term bank loans (Note 14).

7. Inventory

| | 31 Desember/ December 2022 |
|------------------------|---------------------------------------|
| Bunker | 35.115 |
| Spareparts | <u>10.438</u> |
| Total inventory | <u>45.553</u> |

Management believes that inventories are realizable at the above amounts and no provision for losses is necessary. Inventories are also not used as collateral for Group loans.

8. Uang muka dan biaya dibayar di muka

8. Advances and prepaid expenses

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|---|---------------------------------|---------------------------------------|--|
| Pembelian aset tetap | 201.258 | 70.613 | Purchase of fixed assets |
| Biaya docking | 54.023 | 65.358 | Docking expenses |
| Asuransi | 12.756 | 14.182 | Insurance |
| Uang muka operasional | 13.442 | 7.357 | Operational advance |
| Lain-lain | <u>8.885</u> | <u>1.951</u> | Others |
| Jumlah uang muka dan biaya dibayar di muka | <u><u>290.364</u></u> | <u><u>159.461</u></u> | Total advances and prepaid expenses |

9. Aset tetap

9. Fixed assets

Saldo dan mutasi aset tetap untuk 31 Maret 2023

Balance and movements of fixed assets as of 31 March 2023

| | <u>1 Januari/ January 2023</u> | <u>Penambahan/ Additions</u> | <u>Pengurangan/ Disposals</u> | <u>Reklasifikasi/ Reclassification</u> | <u>Penyesuaian revaluasi/ Revaluation adjustments</u> | <u>31 Maret/ March 2023</u> | |
|-----------------------------|--|----------------------------------|-----------------------------------|--|---|-------------------------------------|---------------------------------|
| Biaya perolehan | | | | | | | Acquisition cost |
| Bangunan | 21.862 | - | - | - | - | 21.862 | Buildings |
| Kapal | 1.914.674 | 57.155 | - | - | - | 1.971.829 | Vessels |
| Biaya docking | 655.738 | 59.088 | - | - | - | 714.826 | Docking cost |
| Peralatan kapal | 11.318 | 255 | - | - | - | 11.573 | Vessel equipments |
| Kendaraan | 30.621 | 8.560 | - | - | - | 39.181 | Vehicles |
| Alat berat | 28.300 | - | - | - | - | 28.300 | Heavy equipments |
| Peralatan kantor | <u>16.004</u> | <u>323</u> | - | - | - | <u>16.327</u> | Office equipments |
| Jumlah | <u>2.678.517</u> | <u>125.381</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2.803.898</u> | Total |
| Akumulasi penyusutan | | | | | | | Accumulated depreciation |
| Bangunan | 11.136 | 195 | - | - | - | 11.331 | Buildings |
| Kapal | 271.232 | 35.859 | - | - | - | 307.091 | Vessels |
| Biaya docking | 363.364 | 36.546 | - | - | - | 399.910 | Docking cost |
| Peralatan kapal | 11.074 | 75 | - | - | - | 11.149 | Vessel equipments |
| Kendaraan | 22.522 | 1.037 | - | - | - | 23.559 | Vehicles |
| Alat berat | 28.301 | - | - | - | - | 28.301 | Heavy equipments |
| Peralatan kantor | <u>12.040</u> | <u>410</u> | - | - | - | <u>12.450</u> | Office equipments |
| Jumlah | <u>719.669</u> | <u>74.122</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>793.791</u> | Total |
| Nilai buku | <u><u>1.958.848</u></u> | | | | | <u><u>2.010.107</u></u> | Book value |

Saldo dan mutasi aset tetap untuk tahun 2022

Balance and movements of fixed assets for the year 2022

| | <u>1 Januari/ January 2022</u> | <u>Penambahan/ Additions</u> | <u>Pengurangan/ Disposals</u> | <u>Reklasifikasi/ Reclassification</u> | <u>Penyesuaian revaluasi/ Revaluation adjustments</u> | <u>31 Desember/ December 2022</u> | |
|------------------------|--|----------------------------------|-----------------------------------|--|---|---|-------------------------|
| Biaya perolehan | | | | | | | Acquisition cost |
| Bangunan | 21.649 | 213 | - | - | - | 21.862 | Buildings |
| Kapal | 1.840.085 | 74.589 | - | - | - | 1.914.674 | Vessels |
| Biaya docking | 473.717 | 182.021 | - | - | - | 655.738 | Docking cost |
| Peralatan kapal | 11.824 | 26 | 532 | - | - | 11.318 | Vessel equipments |
| Kendaraan | 26.998 | 3.623 | - | - | - | 30.621 | Vehicles |
| Alat berat | 28.300 | - | - | - | - | 28.300 | Heavy equipments |
| Peralatan kantor | <u>14.551</u> | <u>1.453</u> | - | - | - | <u>16.004</u> | Office equipments |
| Jumlah | <u>2.417.124</u> | <u>261.925</u> | <u>532</u> | <u>-</u> | <u>-</u> | <u>2.678.517</u> | Total |

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9. Aset tetap (lanjutan)

Saldo dan mutasi aset tetap untuk tahun 2022
tetap (lanjutan)

| | 1 Januari/ <i>January</i> 2022 | Penambahan/ <i>Additions</i> | Pengurangan/ <i>Disposals</i> | Reklasifikasi/ <i>Reclassification</i> | Penyesuaian revaluasi/ <i>Revaluation</i> adjustments | 31 Desember/ <i>December</i> 2022 | |
|-----------------------------|--------------------------------------|---------------------------------|----------------------------------|---|--|---|---------------------------------|
| Akumulasi penyusutan | | | | | | | Accumulated depreciation |
| Bangunan | 10.370 | 766 | - | - | - | 11.136 | <i>Buildings</i> |
| Kapal | 132.182 | 139.050 | - | - | - | 271.232 | <i>Vessels</i> |
| Biaya <i>docking</i> | 237.821 | 125.543 | - | - | - | 363.364 | <i>Docking cost</i> |
| Peralatan kapal | 10.644 | 873 | 443 | - | - | 11.074 | <i>Vessel equipments</i> |
| Kendaraan | 18.771 | 3.751 | - | - | - | 22.522 | <i>Vehicles</i> |
| Alat berat | 26.217 | 2.084 | - | - | - | 28.301 | <i>Heavy equipments</i> |
| Peralatan kantor | 10.562 | 1.478 | - | - | - | 12.040 | <i>Office equipments</i> |
| Jumlah | <u>446.567</u> | <u>273.545</u> | <u>443</u> | <u>-</u> | <u>-</u> | <u>719.669</u> | <i>Total</i> |
| Nilai buku | <u>1.970.557</u> | | | | | <u>1.958.848</u> | Book value |

Bangunan merupakan ruang kantor dan tempat tinggal karyawan.

The building is an office space and employee residence.

Beban penyusutan dialokasikan sebagai berikut :

Depreciation expenses are allocated as follow :

| | 31 Maret/ <i>March</i> 2023 | 31 Maret/ <i>March</i> 2022 | |
|--------------------------------|--|--|---|
| Beban pokok pendapatan | 72.480 | 63.765 | <i>Cost of revenue</i> |
| Beban usaha | <u>1.642</u> | <u>1.386</u> | <i>Operating expenses</i> |
| Jumlah beban penyusutan | <u>74.122</u> | <u>65.151</u> | <i>Total depreciation expenses</i> |

Seluruh aset tetap Grup digunakan dalam kegiatan operasional Grup.

All of the Groups' fixed assets are used in the Group's operational activities.

Pada tanggal 31 Maret 2023 dan 31 Desember 2022, Grup mempunyai aset tetap yang telah disusutkan penuh tetapi masih digunakan dalam kegiatan operasional dengan biaya perolehan sebesar Rp 309.038 juta.

On 31 March 2023 and 31 December 2022, the Group has fixed assets which are fully depreciated but still being used in the operational activities with acquisition cost amounting to Rp 309,038 million.

Aset tetap Grup - kapal, alat berat dan kendaraan dijadikan sebagai jaminan pinjaman bank jangka panjang (Catatan 14).

The Group's fixed assets - vessels, heavy equipments and vehicles are pledge as collateral for long-term bank loans (Note 14).

9. Aset tetap (lanjutan)

Pada 31 Maret 2023 dan 31 Desember 2022, aset tetap telah diasuransikan kepada PT Asuransi Kredit Indonesia (Askrindo) dan The London P&I Club masing-masing adalah pihak ketiga. Nilai pertanggungan asuransi sebesar US\$ 72.500.095, SGD 46.692.905 dan Rp 413.855 juta.

Manajemen berpendapat bahwa nilai pertanggungan cukup untuk menutup kemungkinan kerugian yang timbul dari risiko-risiko.

Revaluasi aset tetap - kapal

Berikut adalah revaluasi aset tetap - kapal yang dilakukan Grup pada tanggal 31 Desember 2017.

| | Nilai tercatat sebelum revaluasi/ Carrying amount before revaluation | Nilai tercatat setelah revaluasi/ Carrying amount after revaluation | Surplus revaluasi/ Revaluation surplus | |
|---------------------------------|---|--|---|---------------------------------|
| Perusahaan | 406.354 | 417.008 | 10.654 | The Company |
| PT Energy Transporter Indonesia | 727.044 | 912.520 | 185.476 | PT Energy Transporter Indonesia |
| PT Sentra Makmur Lines | 66.229 | 74.290 | 8.061 | PT Sentra Makmur Lines |
| Jumlah | 1.199.627 | 1.403.818 | 204.191 | Total |

Perusahaan

Pada tanggal 31 Desember 2020, Perusahaan merevaluasi aset tetap - kapal, nilai revaluasian berdasarkan nilai pasar yang dilakukan oleh KJPP Firman Suryantoro Sugeng Suzy Hartomo & Rekan, penilai independen, dengan laporannya No. 00004/2.0074-00/PI/04/0063/1/III/2021 tanggal 22 Maret 2021.

Pada tanggal 31 Desember 2017, Perusahaan merevaluasi aset tetap - kapal, nilai revaluasian berdasarkan nilai pasar yang dilakukan oleh KJPP Suwendho Rinaldy & Rekan, penilai independen, dengan laporannya No. 180312.002/SRR/LP-A/TP/SW tanggal 12 Maret 2018.

9. Fixed assets (continued)

In 31 March 2023 and 31 December 2022, fixed assets are insured to PT Asuransi Kredit Indonesia (Askrindo) and The London P&I Club, each is a third party. The sum insured are US\$ 72,500,095, SGD 46,692,905 and Rp 413,855 million.

The Management believes that sum insured is adequate to cover possible losses arising from risks.

Revaluation of fixed assets - vessels

The following is a revaluation of fixed assets - vessels conducted by the Group on 31 December 2017.

The Company

As of 31 December 2020, the Company revalued its fixed assets - vessels, revaluation value based on market value performed by KJPP Firman Suryantoro Sugeng Suzy Hartomo & Rekan, independent appraiser, with its report No. 00004/2.0074-00/PI/04/0063/1/III/2021 dated 22 March 2021.

As of 31 December 2017, the Company revalued its fixed assets - vessels, revaluation value based on market value performed by KJPP Suwendho Rinaldy & Rekan, independent appraiser, with its report No. 180312.002/SRR/LP-A/TP/SW dated 12 March 2018.

9. Aset tetap (lanjutan)

Revaluasi aset tetap - kapal (lanjutan)

Perusahaan (lanjutan)

Berdasarkan laporan penilai, penilaian tersebut dilakukan sesuai dengan Standar Penilaian Indonesia (SPI) dan Peraturan Bapepam-LK No. VIII.C.4 tentang pedoman penilaian dan penyajian laporan penilaian aset di pasar modal. Metode penilaian yang digunakan adalah pendekatan nilai pasar, pendekatan pendapatan dengan metode arus kas terdiskonto serta pendekatan biaya.

Selisih nilai pasar dengan nilai tercatat aset tetap - kapal dibukukan pada penghasilan komprehensif lain dan terakumulasi dalam ekuitas pada bagian "Surplus revaluasi aset tetap"

Informasi mengenai penilaian kembali aset tetap - kapal pada tanggal 31 Desember 2020 adalah sebagai berikut :

| | <u>Nilai tercatat sebelum revaluasi/ Carrying amount before revaluation</u> | <u>Nilai tercatat setelah revaluasi/ Carrying amount after revaluation</u> | <u>Penurunan revaluasi/ Decrease in revaluation increment</u> | |
|--------------------|---|--|---|-------------------------------|
| Aset tetap - kapal | 607.820 | 591.890 | (15.930) | Fixed assets - Vessels |

Penurunan revaluasi sebesar 15.930 juta dicatat pada penghasilan komprehensif lain sebesar Rp 9.604 juta dan pada laba rugi sebesar Rp 6.326 juta.

Informasi mengenai penilaian kembali aset tetap - kapal pada tanggal 31 Desember 2017 adalah sebagai berikut :

| | <u>Nilai tercatat sebelum revaluasi/ Carrying amount before revaluation</u> | <u>Nilai tercatat setelah revaluasi/ Carrying amount after revaluation</u> | <u>Surplus revaluasi/ Revaluation surplus</u> | |
|--------------------|---|--|---|-------------------------------|
| Aset tetap - kapal | 406.354 | 417.008 | 10.654 | Fixed assets - Vessels |

**PT Energy Transporter Indonesia (ETI) -
Entitas anak**

Pada tahun 2021, ETI merevaluasi aset tetap - kapal, nilai revaluasian berdasarkan nilai pasar yang dilakukan oleh KJPP Firman Suryantoro Sugeng Suzy Hartomo & Rekan, penilai independen, dengan laporannya No. 100/2.0074-00/PI/06/0329/1/XII/2021 tanggal 30 Desember 2021.

9. Fixed assets (continued)

**Revaluation of fixed assets - vessels
(continued)**

The Company (continued)

Based on the appraisal report, the valuation was performed in accordance with the Indonesian Appraisal Standards (SPI) and Bapepam-LK's rule No. VIII.C.4 regarding valuation and presentation of asset valuation report in capital market. Appraisal method were based on the market value approach, income approach with discounted cash flows method and cost approach

The difference between the market value and carrying amount of fixed assets - vessels was recorded in other comprehensive income and accumulated in equity as "Revaluation surplus of fixed assets".

Information on the revaluation of fixed assets - vessels as of 31 December 2020 are as follows :

A decrease in revaluation amounting 15,930 million was recorded in other comprehensive income amounting to Rp 9,604 million and in profit or loss amounting to Rp 6,326 million.

Information on the revaluation of fixed assets - vessels as of 31 December 2017 are as follows :

**PT Energy Transporter Indonesia (ETI) -
Subsidiary**

In 2021, ETI revalued its fixed assets - vessels, revaluation value based on market value performed by KJPP Firman Suryantoro Sugeng Suzy Hartomo & Rekan, independent appraiser, with its report No. 100/2.0074-00/PI/06/0329/1/XII/2021 dated 30 December 2021.

9. Aset tetap (lanjutan)

Revaluasi aset tetap - kapal (lanjutan)

**PT Energy Transporter Indonesia (ETI) -
 Entitas anak (lanjutan)**

Pada tanggal 31 Desember 2017, ETI merevaluasi aset tetap - kapal, nilai revaluasi berdasarkan nilai pasar yang dilakukan oleh KJPP Firman Suryantoro Sugeng Suzy Hartomo & Rekan, penilai independen, dengan laporannya No. 022/2.0074-02/PI/06/0098/1/III/2019 tanggal 6 Maret 2019.

Berdasarkan laporan penilai, penilaian tersebut dilakukan sesuai dengan Standar Penilaian Indonesia (SPI) dan Peraturan Bapepam-LK No. VIII.C.4 tentang pedoman penilaian dan penyajian laporan penilaian aset di pasar modal. Metode penilaian yang digunakan adalah pendekatan pasar (*market approach*) dan pendekatan biaya (*cost approach*).

Selisih nilai pasar dengan nilai tercatat aset tetap - kapal dibukukan pada penghasilan komprehensif lain dan terakumulasi dalam ekuitas pada bagian "Surplus revaluasi aset tetap".

Informasi mengenai penilaian kembali aset tetap - kapal pada tanggal 31 Desember 2017 adalah sebagai berikut :

| | Nilai tercatat sebelum revaluasi/ Carrying amount before revaluation | Nilai tercatat setelah revaluasi/ Carrying amount after revaluation | Surplus revaluasi/ Revaluation surplus | |
|---------------------------|---|--|---|-----------------------------------|
| Aset tetap - kapal | 727.044 | 912.520 | 185.476 | Fixed assets - Vessels |

Pada tahun 2020 Perusahaan mencatat penurunan nilai aset tetap - kapal sebesar Rp 18.012 juta, yang dicatat sebagai pengurangan saldo surplus revaluasi aset tetap - kapal.

Informasi mengenai penilaian kembali aset tetap - kapal pada tanggal 1 Januari 2021 adalah sebagai berikut :

| | Nilai tercatat sebelum revaluasi/ Carrying amount before revaluation | Nilai tercatat setelah revaluasi/ Carrying amount after revaluation | Surplus revaluasi/ Revaluation surplus | |
|---------------------------|---|--|---|-----------------------------------|
| Aset tetap - kapal | 702.454 | 714.990 | 12.536 | Fixed assets - Vessels |

9. Fixed assets (continued)

**Revaluation of fixed assets - vessels
 (continued)**

**PT Energy Transporter Indonesia (ETI) -
 Subsidiary (continued)**

As of 31 December 2017, ETI revalued its fixed assets - vessels, revaluation value based on market value performed by KJPP Firman Suryantoro Sugeng Suzy Hartomo & Rekan, independent appraiser, with its report No. 022/2.0074-02/PI/06/0098/1/III/2019 dated 6 March 2019.

Based on the appraisal report, the valuation was performed in accordance with the Indonesian Appraisal Standards (SPI) and Bapepam-LK's rule No. VIII.C.4 regarding valuation and presentation of asset valuation report in capital market. Appraisal method were based on the market approach and cost approach.

The difference between the market value and carrying amount of fixed assets - vessels was recorded in other comprehensive income and accumulated in equity as "Revaluation surplus of fixed assets".

Information on the revaluation of fixed assets - vessels as of 31 December 2017 are as follows :

In 2020 the Company recorded a decrease in the value of fixed assets - vessels amounting to Rp 18,012 million, which was recorded as a reduction in balance of revaluation surplus fixed assets - vessels.

Information on the revaluation of fixed assets - vessels as of 1 January 2021 are as follows :

9. Aset tetap (lanjutan)

Revaluasi aset tetap - kapal (lanjutan)

PT Sentra Makmur Lines (SML) -
Entitas anak

Pada tahun 2021, SML merevaluasi aset tetap - kapal, nilai revaluasian berdasarkan nilai pasar yang dilakukan oleh KJPP Firman Suryantoro Sugeng Suzy Hartomo & Rekan, penilai independen, dengan laporannya No. 101/2.0074-00/PI/06/0329/1/XII/2021 tanggal 30 Desember 2021.

Pada tanggal 31 Desember 2017, SML merevaluasi aset tetap - kapal, nilai revaluasian berdasarkan nilai pasar yang dilakukan oleh KJPP Firman Suryantoro Sugeng Suzy Hartomo & Rekan, penilai independen, dengan laporannya No. 023/2.0074-02/PI/06/0098/1/III/2019 tanggal 6 Maret 2019.

Berdasarkan laporan penilai, penilaian tersebut dilakukan sesuai dengan Standar Penilaian Indonesia (SPI) dan Peraturan Bapepam-LK No. VIII.C.4 tentang pedoman penilaian dan penyajian laporan penilaian aset di pasar modal. Metode penilaian yang digunakan adalah pendekatan pasar (*market approach*) dan pendekatan biaya (*cost approach*).

Selisih nilai pasar dengan nilai tercatat aset tetap - kapal dibukukan pada penghasilan komprehensif lain dan terakumulasi dalam ekuitas pada bagian "Surplus revaluasi aset tetap".

Informasi mengenai penilaian kembali aset tetap - kapal pada tanggal 31 Desember 2017 adalah sebagai berikut :

| | Nilai tercatat sebelum revaluasi/ Carrying amount before revaluation | Nilai tercatat setelah revaluasi/ Carrying amount after revaluation | Surplus revaluasi/ Revaluation surplus | |
|---------------------------|---|--|---|-----------------------------------|
| Aset tetap - kapal | <u>66.229</u> | <u>74.290</u> | <u>8.061</u> | Fixed assets - Vessels |

Pada tahun 2020 Perusahaan mencatat penurunan nilai aset tetap - kapal sebesar Rp 6.967 juta, yang dicatat sebagai pengurangan saldo surplus revaluasi aset tetap - kapal.

9. Fixed assets (continued)

Revaluation of fixed assets - vessels
 (continued)

PT Sentra Makmur Lines (SML) -
Subsidiary

In 2021, SML revalued its fixed assets - vessels, revaluation value based on market value performed by KJPP Firman Suryantoro Sugeng Suzy Hartomo & Rekan, independent appraiser, with its report No. 101/2.0074-00/PI/06/0329/1/XII/2021 dated 30 December 2021.

As of 31 December 2017, SML revalued its fixed assets - vessels, revaluation value based on market value performed by KJPP Firman Suryantoro Sugeng Suzy Hartomo & Rekan, independent appraiser, with its report No.023/2.0074-02/PI/06/0098/1/III/2019 dated 6 March 2019.

Based on the appraisal report, the valuation was performed in accordance with the Indonesian Appraisal Standards (SPI) and Bapepam-LK's rule No. VIII.C.4 regarding valuation and presentation of asset valuation report in capital market. Appraisal method were based on the market approach and cost approach.

The difference between the market value and carrying amount of fixed assets - vessels was recorded in other comprehensive income and accumulated in equity as "Revaluation surplus of fixed assets".

Information on the revaluation of fixed assets - vessels as of 31 December 2017 are as follows :

In 2020 the Company recorded a decrease in the value of fixed assets - vessels amounting to Rp 6,967 million, which was recorded as a reduction in balance of revaluation surplus of fixed assets - vessels.

9. Aset tetap (lanjutan)

Revaluasi aset tetap - kapal (lanjutan)

PT Sentra Makmur Lines (SML) -
Entitas anak (lanjutan)

Informasi mengenai penilaian kembali aset tetap - kapal pada tanggal 1 Januari 2021 adalah sebagai berikut :

| | Nilai tercatat sebelum revaluasi/ <i>Carrying amount</i> <u>before revaluation</u> | Nilai tercatat setelah revaluasi/ <i>Carrying amount</i> <u>after revaluation</u> | Surplus revaluasi/ <i>Revaluation surplus</i> |
|--------------------|---|--|--|
| Aset tetap - kapal | 361.693 | 369.670 | 7.977 |

9. Fixed assets (continued)

Revaluation of fixed assets - vessels (continued)

PT Sentra Makmur Lines (SML) -
Subsidiary (continued)

Information on the revaluation of fixed assets - vessels as of 1 January 2021 are as follows :

10. Pinjaman bank jangka pendek

| | 31 Maret/ <u>March 2023</u> |
|---------------------------------|--------------------------------|
| Perusahaan | 255.964 |
| Entitas anak | |
| PT Energy Transporter Indonesia | 137.474 |
| PT Sentra Makmur Lines | 105.000 |
| Jumlah pinjaman bank | |
| jangka pendek | <u>498.438</u> |

Perusahaan

Berdasarkan Perjanjian Kredit No. 13 tanggal 25 Juni 2019, PT Bank Negara Indonesia Tbk telah memberikan fasilitas kredit modal kerja kepada Perusahaan maksimum sebesar Rp 80.000 juta untuk biaya operasional usaha dibidang transportasi laut. Jangka waktu fasilitas selama 1 tahun dan telah diperpanjang sampai 25 Maret 2023.

Berdasarkan Perjanjian Kredit No. 143 tanggal 30 September 2021, PT Bank Negara Indonesia Tbk telah memberikan tambahan fasilitas kredit modal kerja kepada Perusahaan maksimum sebesar Rp 225.000 juta dengan suku bunga 9,7% per tahun. Mulai 1 September 2022 suku bunga menjadi 9,25% per tahun. Jangka waktu fasilitas selama 1 tahun dan telah diperpanjang sampai 25 Maret 2024.

Saldo beban bunga akrual pada tanggal 31 Maret 2023 dan 31 Desember 2022 masing-masing sebesar Rp 381 juta dan Rp 431 juta.

Hal-hal yang tidak boleh dilakukan dan pemeliharaan rasio keuangan Perusahaan, sama seperti perjanjian pinjaman bank jangka panjang dengan PT Bank Negara Indonesia Tbk. (Catatan 14)

10. Short-term bank loans

| | 31 Desember/ <u>December 2022</u> | |
|------------------------------------|--------------------------------------|---------------------------------|
| | 266.292 | The Company |
| | | Subsidiaries |
| | 137.474 | PT Energy Transporter Indonesia |
| | 105.000 | PT Sentra Makmur Lines |
| Total short-term bank loans | <u>508.766</u> | |

The Company

Based on Credit Agreement No. 13 dated 25 June 2019, PT Bank Negara Indonesia Tbk has provided credit facility to the Company maximum amounting Rp 80,000 million for cost of operating business in the field of sea transportation. The facility period for 1 year and has been extended until 25 March 2023.

Based on the Credit Agreement No. 143 dated 30 September 2021, PT Bank Negara Indonesia Tbk has provided additional working capital credit facilities to the Company maximum amounting Rp 225,000 million with an interest rate of 9.7% per annum. Starting on 1 September 2022 the interest rate become 9.25% per annum. The facility period for 1 year and has been extended until 25 March 2023.

Balance of accrued interest expense as of 31 March 2023 and 31 December 2022 amounting Rp 381 million and Rp 431 million, respectively.

Things not to conduct and maintenance of the Company's financial ratios, are the same as the long-term bank loan agreement with PT Bank Negara Indonesia Tbk. (Note 14)

10. Pinjaman bank jangka pendek (lanjutan)

PT Energy Transporter Indonesia (ETI)

Berdasarkan surat Rescheduling Fasilitas Kredit tanggal 23 September 2013 dari PT Bank Negara Indonesia Tbk, maksimum kredit adalah sebesar Rp 61.000 juta yang terdiri dari Rekening Koran Terbatas sebesar Rp 31.000 juta dan plafond KMK sebesar Rp 30.000 juta. Berdasarkan surat No. LMC2/2.2/425/R tanggal 26 September 2014 PT Energy Transporter Indonesia (ETI) menerima tambahan fasilitas kredit modal kerja maksimum sebesar Rp 33.000 juta. Fasilitas kredit tersebut telah diperpanjang sampai 25 Maret 2023.

Berdasarkan surat No. LMC2/2.2/154/R tanggal 10 Juli 2017 dari PT Bank Negara Indonesia Tbk, ETI menerima tambahan fasilitas kredit modal kerja maksimum sebesar Rp 50.000 juta. Suku bunga pinjaman 9,7 – 10,50% per tahun. Mulai 1 September 2022 suku bunga menjadi 9,25% per tahun. Jangka waktu seluruh fasilitas modal kerja selama 12 (dua belas) bulan dan dapat dilanjutkan sampai tanggal jatuh tempo dengan syarat dan ketentuan tetap sebagaimana telah diperjanjikan. Fasilitas kredit tersebut telah diperpanjang sampai 25 Maret 2024.

Saldo beban bunga akrual pada tanggal 31 Maret 2023 dan 31 Desember 2022 masing-masing sebesar Rp 219 juta dan Rp 230 juta.

Pinjaman ETI kepada PT Bank Negara Indonesia Tbk dijamin dengan :

- 8 unit kapal motor tunda dan 8 unit tongkang atas nama Perusahaan
- Tanah dan/ atau tanah bangunan atas nama Tn. Abdullah Popo Parulian
- 4 set kapal baru (4 unit *tugboat* dan 4 unit *barge*)
- 2 unit *tugboat* dan 3 unit *barge* (baru dan rekondisi) atas nama Perusahaan
- Piutang yang diikat secara fidusia
- *Corporate guarantee* dari PT Transcoal Pacific dan *personal guarantee* dari Tn. Abdullah Popo Parulian

10. Short-term bank loans (continued)

PT Energy Transporter Indonesia (ETI)

Based on the Credit Facility Rescheduling letter dated 23 September 2013 from PT Bank Negara Indonesia Tbk, the maximum credit amounting Rp 61,000 million which consist of Restricted Current Account amounting Rp 31,000 million and limit of Working Capital Credit amounting Rp 30,000 million. Based on the letter No. LMC2/2.2/425/R dated 26 September 2014 PT Energy Transporter Indonesia (ETI) received an additional working capital credit facility with maximum amount Rp 33,000 million. The credit facility has been extended until 25 March 2023.

Based on the letter No. LMC2/2.2/154/R dated 10 July 2017 from PT Bank Negara Indonesia Tbk, ETI received an additional working capital credit facility with maximum amount Rp 50,000 million. The loan interest rate 9.7 – 10.50% per annum. Starting on 1 September 2022 the interest rate become 9.25% per annum. All working capital credit facility period are 12 (twelve) months and continued until the due date with terms and conditions remain already agreed. Other terms and conditions remain refers to long-term loans (Note 14). The credit facility has been extended until 25 March 2023.

Balance of accrued interest expense as of 31 March 2023 and 31 December 2022 amounting Rp 219 million and Rp 230 million, respectively.

The ETI's loans to PT Bank Negara Indonesia Tbk is secured by, among others :

- *8 units tugboat and 8 units barge on behalf of the Company*
- *Land and/ or building land on behalf of Mr. Abdullah Popo Parulian*
- *4 sets of new vessels (4 units tugboat and 4 units barge)*
- *2 units tugboat and 3 units barge (new and reconditioned) on behalf of the Company*
- *Receivables are bound by fiduciary*
- *Corporate guarantee from PT Transcoal Pacific and a personal guarantee from Mr. Abdullah Popo Parulian*

PT Transcoal Pacific Tbk dan Entitas Anak
Catatan atas Laporan Keuangan Konsolidasian
(lanjutan)

Per tanggal 31 Maret 2023 (Tidak Diaudit) dan
31 Desember 2022 (Diaudit)

(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)

PT Transcoal Pacific Tbk and Subsidiaries
Notes to the Consolidated Financial Statements
(continued)

As of 31 March 2023 (Unaudited) and
31 December 2022 (Audited)

(Expressed in million Rupiah
unless otherwise stated)

10. Pinjaman bank jangka pendek (lanjutan)

PT Sentra Makmur Lines (SML)

PT Bank Negara Indonesia Tbk

Merupakan Kredit Modal Kerja sebagai alokasi dari Kredit Investasi yang diterima SML dari PT Bank Negara Indonesia Tbk dengan maksimum kredit Rp 84.000 juta. Suku bunga pinjaman 9,7 – 10,50% per tahun. Mulai 1 September 2022 suku bunga menjadi 9,25% per tahun. Fasilitas kredit tersebut telah diperpanjang sampai 25 Maret 2024. Pinjaman ini 2 unit kapal *Mother Vessel* baru, piutang kepada PT Energy Transporter Indonesia, kantor (SHMARS), deposito, jaminan perusahaan atas nama PT Karya Permata Insani dan jaminan pribadi dari Tn. Abdullah Popo Parulian.

Saldo beban bunga akrual pada tanggal 31 Maret 2023 dan 31 Desember 2022 masing-masing sebesar Rp 125 juta dan Rp 131 juta.

PTT Bank Mandiri (Persero) Tbk

Berdasarkan Perjanjian Kredit tanggal 24 Februari 2022, PT Sentra Makmur Lines menerima fasilitas Kredit Agunan Surat Berharga (KASB) dari PT Bank Mandiri (Persero) Tbk dengan limit sebesar Rp 25.000 juta, suku bunga 1% per tahun dan jangka waktu fasilitas sampai dengan 23 Mei 2023.

Saldo beban bunga akrual pada tanggal 31 Maret 2023 dan 31 Desember 2022 masing-masing sebesar Rp 13 juta dan Rp 41 juta.

10. Short-term bank loans (continued)

PT Sentra Makmur Lines (SML)

PT Bank Negara Indonesia Tbk

Represent a Working Capital Credit as an allocation of Investment Loans received by SML from PT Bank Negara Indonesia Tbk with a maximum credit Rp 84,000 million. The loan interest rate 9.7 – 10.50% per annum. Starting on 1 September 2022 the interest rate become 9.25% per annum. The credit facility has been extended until 25 March 2023. This loan is secured by 2 units of new Mother Vessel, receivables from PT Energy Transporter Indonesia, offices (SHMARS), deposits, corporate guarantees on behalf of PT Karya Permata Insani and personal guarantees from of Mr. Abdullah Popo Parulian.

Balance of accrued interest expense as of 31 March 2023 and 31 December 2022 amounting Rp 125 million and Rp 131 million, respectively.

PT Bank Mandiri (Persero) Tbk

Based on the Credit Agreement dated 24 February 2022, PT Sentra Makmur Lines received Securities Collateral Credit (KASB) facility from PT Bank Mandiri (Persero) Tbk with limit amounting to Rp 25,000 million, interest rate 1% per annum and term of the facility up to 23 May 2023.

Balance of accrued interest expense as of 31 March 2023 and 31 December 2022 amounting Rp 13 million and Rp 41 million, respectively.

PT Transcoal Pacific Tbk dan Entitas Anak
Catatan atas Laporan Keuangan Konsolidasian
 (lanjutan)

Per tanggal 31 Maret 2023 (Tidak Diaudit) dan
 31 Desember 2022 (Diaudit)

(Disajikan dalam jutaan Rupiah,
 kecuali dinyatakan lain)

PT Transcoal Pacific Tbk and Subsidiaries
Notes to the Consolidated Financial Statements
 (continued)

As of 31 March 2023 (Unaudited) and
 31 December 2022 (Audited)

(Expressed in million Rupiah
 unless otherwise stated)

11. Utang usaha

11. Trade payables

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|-------------------------------|--|--|-------------------------------|
| Berdasarkan pemasok | | | By suppliers |
| <u>Pihak berelasi</u> | | | <u>Related party</u> |
| PT Dharmalancar Sejahtera | 3.909 | - | PT Dharmalancar Sejahtera |
| <u>Pihak ketiga</u> | | | <u>Third parties</u> |
| PT Citra Bahari Shipyard | 30.996 | 28.748 | PT Citra Bahari Shipyard |
| PT Tanjung Harapan Selatan | 18.464 | 13.840 | PT Tanjung Harapan Selatan |
| PT Khatulistiwa Enrgi Pratama | 15.741 | - | PT Pelayaran Bahtera Adhiguna |
| PT Sinar Alam Duta Perdana II | 15.557 | 8.844 | PT Sinar Alam Duta Perdana II |
| PT Pelayaran Straits Perdana | 14.366 | 11.392 | PT Pelayaran Straits Perdana |
| PT Pelayaran Bahtera Adhiguna | 8.858 | - | PT Pelayaran Bahtera Adhiguna |
| PT Arghaniaga Pancatunggal | 7.513 | 7.683 | PT Arghaniaga Pancatunggal |
| PT Meratus Advance Maritim | 7.303 | 25.224 | PT Meratus Advance Maritim |
| PT Gamatara Trans | | | PT Gamatara Trans |
| Ocean Shipyard | 6.915 | 6.866 | Ocean Shipyard |
| Cockett Marine Oil Australia | - | 19.199 | Cockett Marine Oil Australia |
| Lain-lain (dibawah Rp 7.500) | 22.353 | 30.025 | Others (under Rp 7,500) |
| Jumlah utang usaha | | | Total trade payables |
| - pihak ketiga | 148.066 | 151.821 | - third parties |
| Jumlah utang usaha | <u>151.975</u> | <u>151.821</u> | Total trade payables |

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|------------------------------|--|--|-----------------------------|
| Berdasarkan mata uang | | | By currencies |
| Dolar AS | 10.155 | 24.090 | US Dollar |
| Rupiah | 141.820 | 127.731 | Rupiah |
| Jumlah utang usaha | <u>151.975</u> | <u>151.821</u> | Total trade payables |

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|-------------------------|--|--|-------------------|
| Berdasarkan umur | | | By aging |
| Belum jatuh tempo | 40.655 | 71.416 | Current |
| Telah jatuh tempo | | | Past due |
| 1 sampai 30 hari | 27.211 | 36.370 | 1 to 30 days |
| 31 sampai 60 hari | 25.373 | 11.887 | 31 to 60 days |
| 61 sampai 90 hari | 26.251 | 10.029 | 61 to 90 days |
| Lebih dari 90 hari | 32.485 | 22.119 | More than 90 days |
| Jumlah | <u>151.975</u> | <u>151.821</u> | Total |

Tidak ada jaminan yang diberikan Grup atas
 utang usaha tersebut.

There are no guarantees given by the Group for
 the trade payables.

12. Perpajakan

a. Pajak dibayar di muka

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|---|---------------------------------|---------------------------------------|----------------------------|
| <u>Perusahaan</u> | | | <u>The Company</u> |
| Pajak Pertambahan Nilai | - | - | Value Added Tax |
| <u>Entitas anak</u> | | | <u>Subsidiaries</u> |
| Pajak Pertambahan Nilai | <u>11.120</u> | <u>11.616</u> | Value Added Tax |
| Jumlah pajak dibayar di muka | <u>11.120</u> | <u>11.616</u> | Total prepaid taxes |

b. Utang pajak

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|-------------------------------|---------------------------------|---------------------------------------|----------------------------|
| <u>Perusahaan</u> | | | <u>The Company</u> |
| Pajak penghasilan pasal 4 (2) | 20 | 39 | Income tax article 4 (2) |
| Pajak penghasilan pasal 15 | 7.080 | 4.610 | Income tax article 15 |
| Pajak penghasilan pasal 21 | 401 | 451 | Income tax article 21 |
| Pajak penghasilan pasal 23 | 313 | 311 | Income tax article 23 |
| Pajak penghasilan pasal 29 | 38 | 18 | Income tax article 29 |
| Pajak Pertambahan Nilai | 5.954 | 4.824 | Value Added Tax |
| <u>Entitas Anak</u> | | | <u>Subsidiaries</u> |
| Pajak penghasilan pasal 4 (2) | 19 | 39 | Income tax article 4 (2) |
| Pajak penghasilan pasal 15 | 2.370 | 1.012 | Income tax article 15 |
| Pajak penghasilan pasal 21 | 486 | 378 | Income tax article 21 |
| Pajak penghasilan pasal 23 | 63 | 101 | Income tax article 23 |
| Pajak Pertambahan Nilai | <u>10.251</u> | <u>4.563</u> | Value Added Tax |
| Jumlah utang pajak | <u>26.995</u> | <u>16.346</u> | Total taxes payable |

c. Beban pajak final

| | <u>31 Maret/ March 2023</u> | <u>31 Maret/ March 2022</u> | |
|---------------------------------|---------------------------------|---------------------------------|--------------------------------|
| Perusahaan | 3.048 | 2.470 | The Company |
| Entitas anak | <u>2.927</u> | <u>3.429</u> | Subsidiaries |
| Jumlah beban pajak final | <u>5.975</u> | <u>5.899</u> | Total final tax expense |

Pajak final merupakan pajak atas jasa pengangkutan minyak dan batu bara dan disajikan mengurangi pendapatan.

Final tax represents tax on oil and coal transportation services and is presented as a reduction in revenue.

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12. Perpajakan (lanjutan)

12. Taxation (continued)

c. Beban pajak (lanjutan)

c Tax expense (continued)

| | <u>31 Maret/ March 2023</u> | <u>31 Maret/ March 2022</u> | |
|--|--|--|---|
| Laba konsolidasian sebelum pajak | 43.103 | 42.745 | Consolidated profit before tax |
| Penyesuaian laba Entitas anak | <u>(20.724)</u> | <u>(23.543)</u> | Adjustment of Subsidiaries' profit |
| Laba Perusahaan sebelum pajak | <u>22.379</u> | <u>19.202</u> | The Company's profit before tax |
| Pajak dihitung dengan tarif pajak yang berlaku | 4.476 | 3.840 | Tax calculated at prevailing tax rate |
| Laba atas pendapatan kena pajak final | (4.150) | (3.370) | Profit on income subjected to final tax |
| Efek pajak koreksi fiskal | <u>(95)</u> | <u>(284)</u> | Tax effect on fiscal correction |
| Pajak kini - Perusahaan | 231 | 186 | Current tax - The Company |
| Pajak kini - Entitas anak | <u>-</u> | <u>-</u> | Current tax - Subsidiaries |
| Jumlah beban pajak | <u>231</u> | <u>186</u> | Total tax expenses |

Pajak kini

Current tax

Rekonsiliasi antara laba konsolidasian sebelum pajak dan laba kena pajak Perusahaan adalah sebagai berikut :

The reconciliation between consolidated profit before tax and the Company's taxable income are as follows :

| | <u>31 Maret/ March 2023</u> | <u>31 Maret/ March 2022</u> | |
|---------------------------------------|--|--|---|
| Laba konsolidasian sebelum pajak | 43.103 | 42.745 | Consolidated profit before tax |
| Penyesuaian laba Entitas anak | <u>(20.724)</u> | <u>(24.543)</u> | Adjustment of Subsidiaries' income |
| Laba Perusahaan sebelum pajak | 22.379 | 19.202 | The Company's profit before tax |
| Koreksi fiskal : | | | Fiscal correction : |
| Laba atas pendapatan kena pajak final | (20.751) | (16.852) | Profit on income subjected to final tax |
| Koreksi fiskal - lainnya | <u>(473)</u> | <u>(1.420)</u> | Fiscal correction - others |
| Laba kena pajak | <u>1.155</u> | <u>930</u> | Taxable income |

12. Perpajakan (lanjutan)

c. Beban pajak (lanjutan)

| | 31 Maret/ March 2023 |
|--|---------------------------------|
| Pajak kini | 231 |
| Dikurangi pajak penghasilan dibayar di muka : | |
| Pajak penghasilan pasal 22 | 5 |
| Pajak penghasilan pasal 23 | <u>206</u> |
| Kurang bayar pajak penghasilan badan : | |
| Tahun 2023 | 20 |
| Tahun 2022 | 18 |
| Tahun 2021 | <u>-</u> |
| Jumlah kurang bayar pajak penghasilan badan | <u><u>38</u></u> |

Laba kena pajak hasil rekonsiliasi akan menjadi dasar dalam pengisian Surat Pemberitahuan Tahunan PPh Badan. Nilai tersebut mungkin disesuaikan ketika Surat Pemberitahuan Tahunan disampaikan ke Direktorat Jenderal Pajak.

d. Pajak tangguhan

Sebagian besar pendapatan Grup merupakan obyek pajak final, sehingga Grup tidak mengakui aset dan liabilitas pajak tangguhan dari perbedaan temporer jumlah tercatat aset dan liabilitas menurut laporan keuangan konsolidasian dengan dasar pengenaan pajak aset dan liabilitas yang berhubungan dengan perbedaan tersebut.

e. Berdasarkan Peraturan Pemerintah Pengganti Undang-Undang No. 1/2020 tanggal 31 Maret 2020 tentang penyesuaian tarif pajak penghasilan badan adalah sebagai berikut :

- Untuk tahun pajak 2020 dan 2021, dari 25% menjadi 22%;
- Mulai tahun pajak 2022, dari 22% menjadi 20% (Catatan 12g).

12. Taxation (continued)

c. Tax expense (continued)

| | 31 Maret/ March 2022 | |
|--|---------------------------------|--|
| Pajak kini | 186 | Current tax |
| Dikurangi pajak penghasilan dibayar di muka : | | <i>Less prepaid income tax :</i> |
| Pajak penghasilan pasal 22 | - | <i>Income tax article 22</i> |
| Pajak penghasilan pasal 23 | <u>175</u> | <i>Income tax article 23</i> |
| Kurang bayar pajak penghasilan badan : | | Under payment of corporate income tax : |
| Tahun 2023 | - | <i>Year 2023</i> |
| Tahun 2022 | 11 | <i>Year 2022</i> |
| Tahun 2021 | <u>10</u> | <i>Year 2021</i> |
| Jumlah kurang bayar pajak penghasilan badan | <u><u>21</u></u> | Total under payment of corporate income tax |

Taxable income from reconciliation will be the basis for filling annual corporate income tax return. The amount may be adjusted when annual tax returns are submitted to the Directorate General of Taxes.

d. Deferred tax

Most of the Group's revenues are the object of final tax, so that the Group does not recognize the deferred tax assets and liabilities from temporary differences of assets and liabilities according to the consolidated financial statements and the tax bases of assets and liabilities related to the differences.

e *Based on Government Regulation in Lieu of Law No. 1/2020 dated 31 March 2020 regarding of adjustment of corporate income tax rates are as follows :*

- *For fiscal years 2020 and 2021, from 25% become 22%;*
- *Starting fiscal year 2022, from 22% become 20% (Note 12g).*

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12. Perpajakan (lanjutan)

f. Berdasarkan Undang-Undang No. 7/2021 tanggal 29 Oktober 2021 tentang Harmonisasi Peraturan Perpajakan, tarif pajak penghasilan badan wajib pajak dalam negeri dan bentuk usaha tetap sebesar 22%.

12. Taxation (continued)

f. Based on Law No. 7/2021 dated 29 October 2021 regarding Harmonization of Tax Regulations, corporate income tax rate for domestic tax payers and permanent establishment is 22%.

13. Beban akrual

| | |
|-------------------------|--------|
| Pengangkutan | 11.000 |
| Bahan bakar dan pelumas | 2.690 |
| Sparepart | 1.171 |
| Docking | - |
| Bunga | 1.596 |
| Asuransi | 679 |
| Lain-lain | 2.743 |

Jumlah beban akrual

| | |
|---------------------------------|---------------------------------------|
| 31 Maret/ March 2023 | 31 Desember/ December 2022 |
| 11.000 | 3.581 |
| 2.690 | 13.041 |
| 1.171 | 2.751 |
| - | 1.418 |
| 1.596 | 1.494 |
| 679 | 679 |
| 2.743 | 2.857 |
| <u>19.879</u> | <u>25.821</u> |

13. Accrued expenses

| | |
|--------------------|--------|
| Transportation | 3.581 |
| Fuel and lubricant | 13.041 |
| Sparepart | 2.751 |
| Docking | 1.418 |
| Interests | 1.494 |
| Insurance | 679 |
| Others | 2.857 |

Total accrued expenses

14. Pinjaman bank jangka panjang

| | | |
|------------------------------|---------------------------------|---------------------------------------|
| Perusahaan | 31 Maret/ March 2023 | 31 Desember/ December 2022 |
| PT Bank Negara Indonesia Tbk | | |
| KI 1 (Rp) | 24.264 | 31.542 |
| KI 3 (Rp) | 2.780 | 3.336 |
| KI 6 (Rp) | 24.300 | 29.160 |
| KI 7 (Rp) | 8.733 | 10.274 |
| PT Bank Mandiri Tbk | | |
| KI 1 (Rp) | 74.419 | 80.065 |
| KI 2 (Rp) | 45.584 | 47.720 |
| KI 3 (Rp) | 71.128 | 36.072 |
| KI 5 (Rp) | 130.095 | - |

PT Energy Transporter Indonesia
 (Entitas anak)

| | | |
|---------------------|--------|--------|
| PT Bank Mandiri Tbk | | |
| KI (Rp) | 83.140 | 93.550 |

Jumlah pinjaman bank

| | |
|---------------------------------|---------------------------------------|
| 31 Maret/ March 2023 | 31 Desember/ December 2022 |
| 24.264 | 31.542 |
| 2.780 | 3.336 |
| 24.300 | 29.160 |
| 8.733 | 10.274 |
| 74.419 | 80.065 |
| 45.584 | 47.720 |
| 71.128 | 36.072 |
| 130.095 | - |
| 83.140 | 93.550 |
| <u>464.443</u> | <u>331.719</u> |

14. Long-term bank loans

The Company

| | |
|------------------------------|--------|
| PT Bank Negara Indonesia Tbk | |
| IC 1 (Rp) | 31.542 |
| IC 3 (Rp) | 3.336 |
| IC 6 (Rp) | 29.160 |
| IC 7 (Rp) | 10.274 |

| | |
|---------------------|--------|
| PT Bank Mandiri Tbk | |
| IC 1 (Rp) | 80.065 |
| IC 2 (Rp) | 47.720 |
| IC 3 (Rp) | 36.072 |
| IC 5 (Rp) | - |

PT Energy Transporter Indonesia (Subsidiary)

| | |
|---------------------|--------|
| PT Bank Mandiri Tbk | |
| IC (Rp) | 93.550 |

Total bank loans

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14. Pinjaman bank jangka panjang (lanjutan)

14. Long-term bank loans (continued)

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|---|--|--|---|
| Jumlah pinjaman bank | 464.443 | 331.719 | Total bank loans |
| Dikurangi bagian jangka pendek : | | | Less current portion : |
| <u>Perusahaan</u> | | | <u>The Company</u> |
| PT Bank Negara Indonesia Tbk | | | PT Bank Negara Indonesia Tbk |
| KI 1 (Rp) | 24.264 | 29.116 | IC 1 (Rp) |
| KI 2 (Rp) | - | - | IC 2 (Rp) |
| KI 3 (Rp) | 2.224 | 2.224 | IC 3 (Rp) |
| KI 5 (Rp) | - | - | IC 5 (Rp) |
| KI 6 (Rp) | 19.440 | 19.440 | IC 6 (Rp) |
| KI 7 (Rp) | 6.164 | 6.164 | IC 7 (Rp) |
| PT Bank Mandiri Tbk | | | PT Bank Mandiri Tbk |
| KI 1 (Rp) | 22.584 | 22.584 | IC 1 (Rp) |
| KI 2 (Rp) | 8.544 | 8.544 | IC 2 (Rp) |
| KI 3 (Rp) | 12.192 | 6.096 | IC 3 (Rp) |
| KI 5 (Rp) | 20.933 | - | IC 5 (Rp) |
| <u>PT Energy Transporter Indonesia</u> (Entitas anak) | | | <u>PT Energy Transporter</u> <u>Indonesia (Subsidiary)</u> |
| PT Bank Mandiri Tbk | | | PT Bank Mandiri Tbk |
| KI (Rp) | 41.640 | 41.640 | IC (Rp) |
| Jumlah bagian jangka pendek | <u>157.985</u> | <u>135.808</u> | Total current portion |
| Jumlah bagian jangka panjang - bersih | <u>306.458</u> | <u>195.911</u> | Total noncurrent portion - net |

14. Pinjaman bank jangka panjang (lanjutan)

Perusahaan

PT Bank Negara Indonesia Tbk

a. Kredit Investasi (KI 1)

Berdasarkan Perjanjian Kredit No. 17 tanggal 13 Februari 2019, PT Bank Negara Indonesia Tbk telah memberikan fasilitas kredit kepada Perusahaan sejumlah Rp 138.347 juta untuk membeli 1 (satu) unit *Mother Vessel*. Jangka waktu fasilitas selama 60 bulan atau sampai dengan Februari 2024 dengan suku bunga 9,7% per tahun. Mulai 1 September 2022 suku bunga menjadi 9,25% per tahun.

Saldo beban bunga akrual pada tanggal 31 Maret 2023 dan 31 Desember 2022 masing-masing sebesar Rp 37 juta dan Rp 63 juta.

b. Kredit Investasi (KI 3)

Berdasarkan Perjanjian Kredit No. 12 tanggal 25 Juni 2019, Perusahaan memperoleh fasilitas dari PT Bank Negara Indonesia Tbk berupa Kredit Investasi maksimum sebesar Rp 21.284 juta. Jangka waktu fasilitas selama 60 bulan sampai dengan Juni 2024 dengan suku bunga 9,7% per tahun. Mulai 1 September 2022 suku bunga menjadi 9,25% per tahun. Fasilitas ini digunakan untuk pendanaan kembali 1 (satu) unit kapal motor TCP 209.

Saldo beban bunga akrual pada tanggal 31 Maret 2023 dan 31 Desember 2022 masing-masing sebesar Rp 4 juta dan Rp 6 juta.

c. Kredit Investasi (KI 6)

Berdasarkan Perjanjian Kredit No. 11 tanggal 25 Juni 2019, Perusahaan memperoleh fasilitas dari PT Bank Negara Indonesia Tbk berupa Kredit Investasi maksimum sebesar Rp 97.200 juta. Jangka waktu fasilitas selama 60 bulan sampai dengan Juni 2024 dengan suku bunga 9,7% per tahun. Mulai 1 September 2022 suku bunga menjadi 9,25% per tahun. Fasilitas ini digunakan untuk *refinancing*.

Saldo beban bunga akrual pada tanggal 31 Maret 2023 dan 31 Desember 2022 masing-masing sebesar Rp 37 juta dan Rp 54 juta.

14. Long-term bank loans (continued)

The Company

PT Bank Negara Indonesia Tbk

a. *Investment Credit (IC 1)*

Based on Credit Agreement No. 17 dated 13 February 2019, PT Bank Negara Indonesia Tbk has provided credit facility to the Company amounting Rp 138,347 million to purchase 1 (one) unit Mother Vessel. The facility period is for 60 months or until February 2024 with an interest rate 9.7% per annum. Starting on 1 September 2022 the interest rate become 9.25% per annum.

Balance of accrued interest expense as of 31 March 2023 and 31 December 2022 amounting Rp 37 million and Rp 63 million, respectively.

b. *Investment Credit (IC 3)*

Based on Credit Agreement No. 12 dated 25 June 2019, the Company obtained facilities from PT Bank Negara Indonesia Tbk in form of Investment Credit to a maximum amounting Rp 21,284 million. The facility period is for 60 months until June 2024 with an interest rate 9.7% per annum. Starting on 1 September 2022 the interest rate become 9.25% per annum. This facility is used to refinancing 1 (one) unit Tugboat TCP 209.

Balance of accrued interest expense as of 31 March 2023 and 31 December 2022 amounting Rp 4 million and Rp 6 million, respectively.

c. *Investment Credit (IC 6)*

Based on Credit Agreement No. 11 dated 25 June 2019, the Company obtained facilities from PT Bank Negara Indonesia Tbk in form of Investment Credit to a maximum amounting Rp 97,200 million. Starting on 1 September 2022 the interest rate become 9.25% per annum. The facility period is for 60 months until June 2024 with an interest rate 9.7% per annum. This facility is used to refinancing.

Balance of accrued interest expense as of 31 March 2023 and 31 December 2022 amounting Rp 37 million and Rp 54 million, respectively.

14. Pinjaman bank jangka panjang (lanjutan)

Perusahaan (lanjutan)

PT Bank Negara Indonesia Tbk (lanjutan)

d. Kredit Investasi (KI 7)

Berdasarkan Perjanjian Kredit No. 18 tanggal 24 September 2019, PT Bank Negara Indonesia Tbk telah memberikan fasilitas kredit kepada Perusahaan sejumlah Rp 31.926 juta untuk membeli 1 (satu) unit Tongkang (*Barge*). Jangka waktu fasilitas selama 60 bulan atau sampai dengan September 2024 dengan suku bunga 9,7% per tahun. Mulai 1 September 2022 suku bunga menjadi 9,25% per tahun.

Saldo beban bunga akrual pada tanggal 31 Maret 2023 dan 31 Desember 2022 masing-masing sebesar Rp 13 juta dan Rp 19 juta.

Pinjaman ini antara lain dijamin dengan :

- 1 (satu) unit *Mother Vessel* atas nama Perusahaan
- 11 (sebelas) unit kapal motor tunda dan 10 (sepuluh) unit tongkang atas nama Perusahaan
- 1 (satu) unit kapal tongkang *crane* "atas nama Perusahaan.
- 4 (empat) unit *Wheel loader*
- 2 (dua) unit Dozer
- Piutang usaha yang telah ada maupun yang akan ada dikemudian hari dengan nilai penjaminan Rp 231.721 juta.
- Asuransi kredit atas nama Perusahaan.
- 1 (satu) unit Kantor Bakrie Tower Lantai 9 No. BT 09-A atas nama PT Karya Permata Insani.
- *Personal Guarantee* dari Tuan Denry Raymond Lelo.
- *Personal Guarantee* dari Tuan Haji Abdullah Popo Parulian.

14. Long-term bank loans (continued)

The Company (continued)

PT Bank Negara Indonesia Tbk (continued)

d. *Investment Credit (IC 7)*

Based on Credit Agreement No. 17 dated 24 September 2019, PT Bank Negara Indonesia Tbk has provided credit facility to the Company amounting Rp 138,347 million to purchase 1 (one) unit Barge. The facility period is for 60 months or until September 2024 with an interest rate of 9.7% per annum. Starting on 1 September 2022 the interest rate become 9.25% per annum.

Balance of accrued interest expense as of 31 March 2023 and 31 December 2022 amounting Rp 13 million and Rp 19 million, respectively.

This loan is secured by, among others :

- *1 (one) unit Mother Vessel on behalf of the Company*
- *11 (eleven) units tugboat and 10 (ten) units barge on behalf of the Company*
- *1 (one) unit floating crane on behalf of the Company*
- *4 (four) units Wheel Loader*
- *2 (two) units Dozer*
- *Trade receivables that have existed or will exist in the future with secured amounting Rp 231,721 million.*
- *Credit insurance on behalf of the Company.*
- *1 (one) unit Bakrie Tower Office 9th floor No. BT 09-A on behalf of PT Karya Permata Insani.*
- *Personal Guarantee from Mr. Denry Raymond Lelo.*
- *Personal Guarantee from Mr. Haji Abdullah Popo Parulian.*

14. Pinjaman bank jangka panjang (lanjutan)

Perusahaan (lanjutan)

PT Bank Negara Indonesia Tbk (lanjutan)

Berikut adalah hal-hal yang tidak boleh dilakukan Perusahaan tanpa persetujuan tertulis terlebih dahulu dari PT Bank Negara Indonesia Tbk :

- Mengadakan merger atau konsolidasi dengan perusahaan lain.
- Mengubah bentuk atau status hukum Perusahaan.
- Menggunakan dana yang berasal dari fasilitas kredit untuk tujuan lain diluar bidang usaha Perusahaan.
- Memindahtangankan dan atau menyewakan Perusahaan dalam bentuk dan maksud apapun kepada pihak lain.
- Memberikan pinjaman kepada siapapun juga, termasuk kepada para pemegang saham, kecuali jika pinjaman tersebut diberikan dalam rangka transaksi dagang yang berkaitan langsung dengan usahanya.
- Melakukan investasi baru yang nilainya melebihi 50% dari nilai total aset Perusahaan.
- Membayar kembali pinjaman kepada pemegang saham, kecuali atas hutang-hutang atau tagihan-tagihan yang timbul karena transaksi perdagangan yang sehubungan dengan kegiatan operasional usaha pemegang saham dengan Perusahaan.
- Melakukan akuisisi atau pengambilalihan aset milik pihak ketiga yang jumlahnya melebihi sebagian besar dari harta kekayaan Perusahaan.

14. Long-term bank loans (continued)

The Company (continued)

PT Bank Negara Indonesia Tbk (continued)

Below are the matters that the Company may not conduct without the prior written approval from PT Bank Negara Indonesia Tbk :

- *Conducting mergers or consolidate with other companies.*
- *Changes the Company form or legal status.*
- *Using funds from credit facilities for other objectives outside the Company business.*
- *Transferring and/ or lease the Company in other form and the purposes to other parties.*
- *Providing loans to others, including shareholders, except if its lends related for trading transaction.which is related directly with its business.*
- *Conducting new investment that value exceeds 50% total from the Company's assets*
- *Repayment loans to shareholders, except for debts or receivables arising from trading transactions related to the activities of shareholders' business with the Company.*
- *Conducting acquisitions or takeovers third parties assets which the amount exceeds a majority of the Company's assets.*

14. Pinjaman bank jangka panjang (lanjutan)

Perusahaan (lanjutan)

PT Bank Negara Indonesia Tbk (lanjutan)

- Menjual atau menjaminkan harta kekayaan yang telah dijaminkan kepada BNI kepada pihak lain.
- Membubarkan Perusahaan dan meminta dinyatakan pailit.
- Mengizinkan pihak lain menggunakan Perusahaan untuk kegiatan usaha pihak lain tersebut.

Selain pembatasan tersebut diatas, Grup juga diminta untuk menjaga rasio-rasio keuangan tertentu.

Perusahaan telah memperoleh surat pelepasan permanen sebagian agunan pinjaman kepada PT Bank Negara Indonesia Tbk tanggal 24 November 2022 berupa 3 unit tongkang (*Barge*).

PT Bank Mandiri (Persero) Tbk

- Kredit Investasi (KI 1)

Berdasarkan akta Perjanjian Kredit No. 54 tanggal 19 Maret 2021, Perusahaan memperoleh pinjaman dari PT Bank Mandiri (Persero) Tbk berupa Kredit Investasi dengan limit maksimum Rp 113.000 juta untuk pembiayaan 4 unit kapal. Jangka waktu pinjaman 66 bulan termasuk *availability period* 6 bulan setelah penandatanganan perjanjian kredit dan *grace period* 3 bulan setelah pencairan kredit. Suku bunga pinjaman 9,7% per tahun dan akan direviu setiap saat untuk disesuaikan dengan tarif suku bunga yang berlaku di PT Bank Mandiri (Persero) Tbk. . Mulai 1 Desember 2022 suku bunga menjadi 8,75% per tahun. Pinjaman ini dijamin dengan 4 unit kapal (2 unit *Tugboat* dan 2 unit *Barge*), piutang kepada PT Energy Transporter Indonesia atau pihak lain senilai Rp 10.480 juta, jaminan berupa saham Perusahaan yang dimiliki oleh PT Karya Permata Insani sebesar 5.000.000 lembar saham yang diikat gadai senilai Rp 20.000 juta dan jaminan pribadi dari Abdullah Popo Parulian.

14. Long-term bank loans (continued)

The Company (continued)

PT Bank Negara Indonesia Tbk (continued)

- *Selling or collateralizing assets has been collateral to BNI to other parties*
- *Dissolve the Company and ask for bankruptcy .*
- *Allowing other parties to use the Company for the other parties business activities*

In addition to the above restrictions, the Group is also required to maintain certain financial ratios.

The Company has obtained a letter of permanent release of part of loan collateral from PT Bank Negara Indonesia Tbk dated 24 November 2022 in the form of 3 units Barge.

PT Bank Mandiri (Persero) Tbk

- *Investment Credit (IC 1)*

Based on deed of Credit Agreement No. 54 dated 19 March 2021, Company obtained loans from PT Bank Mandiri (Persero) Tbk in form of Investment Credit with maximum limit amounting to Rp 113,000 million to finance 4 unit ships. The loan period is 66 months including the availability period of 6 months after signing the credit agreement and grace period of 3 months after credit drawdown. Loan interest rate are 9.7% per annum and will be reviewed at any time to be adjusted to the prevailing interest rates at PT Bank Mandiri (Persero) Tbk. Starting on 1 December 2022 the interest rate become 8.75% per annum. This loan is secured by 4 units of ships (2 units of Tugboat and 2 units of Barge), receivables from PT Energy Transporter Indonesia or other parties amounting Rp 10,480 million, collateral in the form of Company shares owned by PT Karya Permata Insani in the amount of 5,000,000 shares tied as a pledge of Rp 20,000 million and personal guarantees from of Abdullah Popo Parulian.

14. Pinjaman bank jangka panjang (lanjutan)

Perusahaan (lanjutan)

PT Bank Mandiri (Persero) Tbk (lanjutan)

Saldo beban bunga akrual pada tanggal 31 Maret 2023 dan 31 Desember 2022 masing-masing sebesar Rp 123 Juta dan Rp 124 Juta.

- Kredit Investasi (KI 2)

Berdasarkan Perjanjian Kredit No. 83 tanggal 30 Maret 2022, Perusahaan menerima fasilitas Kredit Investasi 2 maksimum sebesar Rp 51.280 juta untuk pembiayaan 2 (dua) unit kapal Pusher Tug. Jangka waktu fasilitas 78 bulan termasuk availability period selama 6 bulan. Suku bunga pinjaman 9% per tahun dan akan direviu setiap saat untuk disesuaikan dengan tarif suku bunga yang berlaku di PT Bank Mandiri (Persero) Tbk. Mulai 1 Desember 2022 suku bunga menjadi 8,75% per tahun.

Pinjaman ini dijamin dengan piutang usaha kepada PT Kaltim Prima Coal baik yang sudah ada maupun yang akan ada sebesar Rp 10.901 juta, 2 unit *Pusher Tug*, personal guarantee atas nama Ir. Aliyah Sianne Salim, agunan 5 juta lembar saham Perusahaan sebesar Rp 40.000 juta dan diikat gadai sebesar Rp 20.000 juta.

Saldo beban bunga akrual pada tanggal 31 Maret 2023 dan 31 Desember 2022 masing-masing sebesar Rp 75 juta dan Rp 74 juta .

- Kredit Investasi (KI.3)

Berdasarkan Perjanjian Kredit No. 84 tanggal 30 Maret 2022, Perusahaan menerima fasilitas Kredit Investasi 3 maksimum sebesar Rp 73.160 juta untuk pembiayaan 2 (dua) unit kapal *Pusher Barge*. Jangka waktu fasilitas 84 bulan termasuk availability period selama 12 bulan. Suku bunga pinjaman 9% per tahun dan akan direviu setiap saat untuk disesuaikan dengan tarif suku bunga yang berlaku di PT Bank Mandiri (Persero) Tbk. Mulai 1 Desember 2022 suku bunga menjadi 8,75% per tahun.

14. Long-term bank loans (continued)

The Company (continued)

PT Bank Mandiri (Persero) Tbk (continued)

Balance of accrued interest expense as of 31 March 2023 and 31 December 2022 amounting Rp 123 million and Rp 124 million, respectively.

- *Investment Credit (IC 2)*

Based on the Credit Agreement No. 83 dated 30 March 2022, the Company received an Investment Credit 2 facility with maximum amounting to Rp 51,280 million to finance 2 (two) units of Pusher Tug vessels. The term of the facility is 78 months including an availability period of 6 months. The loan interest rate is 9% per annum and will be reviewed at any time to be adjusted to the interest rate applicable at PT Bank Mandiri (Persero) Tbk. Starting on 1 December 2022 the interest rate become 8.75% per annum.

This loan is secured by existing and future trade receivables from PT Kaltim Prima Coal amounting to 10,901 million, 2 units of Pusher Tug, personal guarantee on behalf of Ir. Aliyah Sianne Salim, the collateral of 5 million shares of the Company amounting to Rp 40,000 million and is subject to a pledge of Rp 20,000 million.

Balance of accrued interest expense as of 31 March 2023 and 31 December 2022 amounting Rp 75 million and Rp 74 million, respectively.

- *Investment Credit (IC.3)*

Based on the Credit Agreement No. 84 dated 30 March 2022, the Company received an Investment Credit 3 facility with maximum amounting to Rp 73,160 million to finance 2 (two) units of Pusher Barge vessels. The term of the facility is 84 months including an availability period of 12 months. The loan interest rate is 9% per annum and will be reviewed at any time to be adjusted to the interest rate applicable at PT Bank Mandiri (Persero) Tbk. Starting on 1 December 2022 the interest rate become 8.75% per annum.

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14. Pinjaman bank jangka panjang (lanjutan)

Perusahaan (lanjutan)

PT Bank Mandiri (Persero) Tbk (lanjutan)

- Kredit Investasi (KI.3)

Pinjaman ini dijamin dengan piutang usaha kepada PT Kaltim Prima Coal baik yang sudah ada maupun yang akan ada sebesar Rp 10.901 juta, 2 unit *Pusher Barge*, personal guarantee atas nama Ir. Aliyah Sianne Salim, agunan 5 juta lembar saham Perusahaan sebesar Rp 40.000 juta dan diikat gadai sebesar Rp 20.000 juta.

Saldo beban bunga akrual pada tanggal 31 Maret 2023 dan 31 Desember 2022 masing-masing sebesar Rp 117 juta dan Rp 56 juta.

- Kredit Investasi (KI.5)

Berdasarkan Perjanjian Kredit No. 20 tanggal 2 Februari 2023, Perusahaan menerima fasilitas Kredit Investasi 5 maksimum Rp 137.000 juta untuk pembiayaan 1 (satu) unit kapal *Floating Crane Straits Venture*, jangka waktu 75 bulan, suku bunga 9% per dan akan direviu setiap saat untuk disesuaikan dengan tarif suku bunga yang berlaku di PT Bank Mandiri (Persero) Tbk. Mulai 1 Desember 2022 suku bunga menjadi 8,75% per tahun. Pinjaman ini dijamin dengan 1 (satu) unit kapal *Floating Crane Straits Venture*, personal guarantee atas nama Ir. Aliyah Sianne Salim, dan saham atas nama PT Karya Permata Insani

Saldo beban bunga akrual pada tanggal 31 Maret 2023 dan 31 Desember 2022 masing-masing sebesar Rp 214 juta dan Rp Nihil.

Berikut adalah hal-hal yang tidak boleh dilakukan Perusahaan tanpa persetujuan tertulis terlebih dahulu dari PT Bank Mandiri (Persero) Tbk :

- Melakukan perubahan anggaran dasar kecuali perubahan yang dipersyaratkan oleh peraturan perundang-undangan yang berlaku.
- Memindahtangankan barang agunan, kecuali untuk agunan persediaan dalam proses transaksi yang wajar.
- Melunasi utang kepada pemegang saham
- Mengubah bentuk dan tata susunan obyek agunan kredit, kecuali dalam kegiatan usaha yang wajar.

Selain pembatasan tersebut diatas, Grup juga diminta untuk menjaga rasio-rasio keuangan tertentu.

14. Long-term bank loans (continued)

The Company (continued)

PT Bank Mandiri (Persero) Tbk (continued)

- *Investment Credit (IC.3)*

This loan is secured by existing and future trade receivables from PT Kaltim Prima Coal amounting to 10,901 million, 2 units of Pusher Barge, personal guarantee on behalf of Ir. Aliyah Sianne Salim, the collateral of 5 million shares of the Company amounting to Rp 40,000 million and is subject to a pledge of Rp. 20,000 million.

Balance of accrued interest expense as of 31 March 2023 and 31 December 2022 amounting Rp 117 million and Rp 56 million, respectively.

- *Investment Credit (IC.5)*

Based on the Credit Agreement No. 20 dated 2 February 2023, the Company received an Investment Credit 5 facility with maximum Rp 137,000 million to finance 1 (one) units of Floating Crane Straits Venture vessels., term of 75 months, interest rate 9% per annum and will be reviewed at any time to be adjusted to the interest rate applicable at PT Bank Mandiri (Persero) Tbk. Starting on 1 December 2022 the interest rate become 8.75% per annum. This loan is secured by 1 (one) units of Floating Crane Straits Venture vessels, personal guarantee on behalf of Ir. Aliyah Sianne Salim, and shares on behalf PT Karya Permata Insani.

Balance of accrued interest expense as of 31 March 2023 and 31 December 2022 amounting Rp 117 million and Rp Nil, respectively.

Below are the matters that the Company may not conduct without the prior written approval from PT Bank Mandiri (Persero) Tbk :

- *Make changes to the articles of association except for changes required by applicable laws and regulations.*
- *Transferring collateral goods, except for inventory collateral in a normal transaction process*
- *Pay off debt to shareholders*
- *Change the form and structure of the object of credit collateral, except in normal business activities*

In addition to the above restrictions, the Group is also required to maintain certain financial ratios.

14. Pinjaman bank jangka panjang (lanjutan)

PT Energy Transporter Indonesia (ETI)
(lanjutan)

PT Bank Mandiri (Persero) Tbk

Berdasarkan akta Perjanjian Kredit No. 18 tanggal 15 September 2021, ETI memperoleh pinjaman dari PT Bank Mandiri (Persero) Tbk berupa Kredit Investasi dengan limit maksimum Rp 100.000 juta dengan jangka waktu 45 bulan setelah penandatanganan perjanjian kredit termasuk *availability period* selama 3 bulan. Suku bunga pinjaman 9% per tahun dan akan direviu setiap saat untuk disesuaikan dengan tarif suku bunga yang berlaku di PT Bank Mandiri (Persero) Tbk. Mulai 1 Desember 2022 suku bunga menjadi 8,75% per tahun. Pinjaman ini dijamin dengan 9 unit tugboat dan 7 unit barge, piutang atas nama ETI senilai Rp 30.000 juta, corporate guarantee dari PT Transcoal Pacific Tbk dan jaminan pribadi dari Ir. Aliyah Sianne Salim.

Saldo beban bunga akrual pada tanggal 31 Maret 2023 dan 31 Desember 2022 masing-masing sebesar Rp 140 juta dan Rp 198 juta.

Berikut adalah hal-hal yang tidak boleh dilakukan ETI tanpa persetujuan tertulis terlebih dahulu dari PT Bank Mandiri (Persero) Tbk :

- Melakukan perubahan anggaran dasar termasuk didalamnya pemegang saham, direktur dan atau komisaris, permodalan dan nilai saham.
- Memperoleh fasilitas kredit atau pinjaman dari pihak lain kecuali fasilitas kredit yang telah ada.
- Mengikatkan diri sebagai penjamin utang.
- Memindahtangankan barang agunan.
- Menjaminkan harta kekayaan ETI kepada pihak lain.
- Melakukan pembagian deviden.
- Melakukan merger, akuisisi atau penyertaan modal baru pada perusahaan lain.
- Melunasi utang pemegang saham dan atau utang pihak afiliasi kepada Grup usaha.

Selain pembatasan tersebut diatas, Grup juga diminta untuk menjaga rasio-rasio keuangan tertentu.

14. Long-term bank loans (continued)

PT Energy Transporter Indonesia (ETI)
(continued)

PT Bank Mandiri (Persero) Tbk

Based on the Credit Agreement No. 1 dated 15 September 2021, ETI obtained loans from PT Bank Mandiri (Persero) Tbk in the form of Investment Credit with maximum limit amounting Rp 100,000 million with period of 45 months after signing the credit agreement, including 3 months availability period. Loan interest rate are 9% per annum and will be reviewed at any time to be adjusted to the prevailing interest rates at PT Bank Mandiri (Persero) Tbk. Starting on 1 December 2022 the interest rate become 8.75% per annum. This loan is secured by 9 units tugboat dan 7 units barge, receivables from ETI amounting Rp 30.000 million, corporate guarantee from PT Transcoal Pacific Tbk and personal guarantee from Ir. Aliyah Sianne Salim.

Balance of accrued interest expense as of 31 March 2023 and 31 December 2022 amounting Rp 140 million and Rp 198 million, respectively.

Below are the matters that ETI may not conduct without the prior written approval from PT Bank Mandiri (Persero) Tbk :

- Make changes to the articles of association including shareholders, directors and or commissioners, capital and share value.
- Obtain credit facilities or loans from other parties except for existing credit facilities.
- Bind yourself as a debt guarantor.
- Transferring collateral
- Guaranteeing ETI's assets to other parties
- Distribute dividends
- Conduct mergers, acquisitions or new capital investments in other companies
- Pay off shareholder debt and or affiliated party debt to the business Group

In addition to the above restrictions, the Group is also required to maintain certain financial ratios.

15. Utang perusahaan pembiayaan

| | 31 Maret/ March 2023 |
|-------------------------------------|---------------------------------|
| Sewa pembiayaan | - |
| Pembiayaan lainnya | <u>23.819</u> |
| Saldo pembiayaan | 23.819 |
| Dikurangi bagian jangka pendek : | |
| Sewa pembiayaan | - |
| Pembiayaan lainnya | <u>12.363</u> |
| Jumlah bagian jangka pendek | <u>12.363</u> |
| Jumlah bagian jangka panjang | <u>11.456</u> |

Sewa pembiayaan

Merupakan fasilitas pembiayaan dari beberapa perusahaan pembiayaan (pihak ketiga), untuk pembiayaan beberapa alat berat, kendaraan dan kapal tunda milik Grup untuk jangka waktu antara 3 - 4 tahun dengan suku bunga antara 13% - 15% per tahun. Jaminan fasilitas ini adalah aset yang menjadi obyek pembiayaan.

Pembiayaan lainnya

Merupakan fasilitas pembiayaan dari beberapa lembaga keuangan, pihak ketiga, untuk pembiayaan beberapa kendaraan milik Grup untuk jangka waktu 24 - 36 bulan dengan suku bunga 4,99% - 8,47% per tahun. Jaminan fasilitas ini adalah kendaraan yang menjadi obyek pembiayaan.

Saldo beban bunga akrual pada tanggal 31 Desember 2022 dan 2021 masing-masing sebesar Rp 91 Juta dan Rp 7 juta.

16. Liabilitas imbalan kerja karyawan

Liabilitas imbalan kerja karyawan Perusahaan per 31 Maret 2023 (tidak dihitung) dan 31 Desember 2022 oleh Kantor Konsultan Aktuaria V. Agus Basuki aktuaris independen, berdasarkan laporannya masing-masing tanggal 17 Februari 2023 dan 4 Maret 2022.

15. Financing company payables

| | 31 Desember/ December 2022 | |
|---------------------------------|---------------------------------------|---------------------------------|
| | - | <i>Finance lease</i> |
| | <u>8.410</u> | <i>Other financing</i> |
| Financing balance | 8.410 | Financing balance |
| Less current portion : | | <i>Less current portion :</i> |
| <i>Finance lease</i> | - | <i>Finance lease</i> |
| <i>Other financing</i> | <u>6.473</u> | <i>Other financing</i> |
| Total current portion | <u>6.473</u> | Total current portion |
| Total noncurrent portion | <u>1.937</u> | Total noncurrent portion |

Finance lease

Represent financing facility from several financing company (third parties), to financing certain Group's heavy equipments, vehicles and tug boat for the period between 3 - 4 years, with interest rate between 13% - 15% per annum. The guarantee of this facility is an asset that becomes the object of financing.

Other financing

Represent financing facility from financial institutions, third parties, to financing certain Group's vehicles for the period 24 - 36 months with interest rate 4.99% - 8.47% per annum. The guarantee of this facility is the vehicles that becomes the object of financing.

Balance of accrued interest expense as of 31 December 2022 and 2021 amounting Rp 91 million and Rp 7 million, respectively.

16. Employee benefits obligation

The Company' employee benefits obligation as of 31 March 2023 (Uncalculated) and 31 December 2022 were calculated by Kantor Konsultan Aktuaria V. Agus Basuki, an independent actuary, on their reports dated 17 February 2023 and 4 March 2022, respectively.

16. Liabilitas imbalan kerja karyawan (lanjutan)

Liabilitas imbalan kerja karyawan dihitung dengan menggunakan metode "Projected Unit Credit". Asumsi utama yang digunakan aktuaris tersebut untuk perhitungan imbalan kerja adalah sebagai berikut :

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 | |
|-----------------------|---------------------------------|---------------------------------------|-----------------------|
| Tingkat diskonto | 7% | 7% | Discount rate |
| Tingkat kenaikan gaji | 10% | 10% | Salary increment rate |
| Usia pensiun normal | 60 tahun/ years | 60 tahun/ years | Normal pension age |
| Tingkat mortalitas | TMI 3 | TMI 3 | Mortality rate |

Liabilitas imbalan kerja karyawan yang diakui di dalam laporan posisi keuangan adalah sebagai berikut :

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 | |
|---|---------------------------------|---------------------------------------|---|
| Nilai kini liabilitas | 13.484 | 13.484 | Present value of obligation |
| Nilai wajar aset program | - | - | Fair value of plan assets |
| Jumlah liabilitas imbalan kerja karyawan | <u>13.484</u> | <u>13.484</u> | Total employee benefits obligation |

Mutasi liabilitas imbalan kerja karyawan yang diakui di dalam laporan posisi keuangan adalah sebagai berikut :

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 | |
|---|---------------------------------|---------------------------------------|---|
| Liabilitas awal tahun | 13.484 | 17.393 | Obligation at beginning of the year |
| Beban tahun berjalan | - | 4.294 | Current year' expenses |
| Pengukuran kembali liabilitas imbalan kerja | - | (7.658) | Remeasurement of employee benefits obligation |
| Manfaat yang dibayarkan | - | (545) | Benefits paid |
| Liabilitas akhir tahun | <u>13.484</u> | <u>13.484</u> | Obligations at end of the year |

Beban imbalan kerja karyawan yang diakui di dalam laba rugi konsolidasian adalah sebagai berikut :

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 | |
|--|---------------------------------|---------------------------------------|--|
| Beban jasa kini | - | 3.260 | Current service cost |
| Beban bunga | - | 1.034 | Interest expense |
| Jumlah beban imbalan kerja karyawan | <u>-</u> | <u>4.294</u> | Total employee benefits expense |

Analisis sensitivitas dari perubahan asumsi-asumsi utama terhadap liabilitas imbalan kerja untuk tahun-tahun yang berakhir 31 Maret 2023 dan 31 Desember 2022 adalah sebagai berikut :

16. Employee benefits obligation (continued)

Employee benefits obligation were calculated using "Projected Unit Credit" method. Key assumption used by the actuary in calculating the employee benefits are as follows :

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 | |
|-----------------------|---------------------------------|---------------------------------------|-----------------------|
| Tingkat diskonto | 7% | 7% | Discount rate |
| Tingkat kenaikan gaji | 10% | 10% | Salary increment rate |
| Usia pensiun normal | 60 tahun/ years | 60 tahun/ years | Normal pension age |
| Tingkat mortalitas | TMI 3 | TMI 3 | Mortality rate |

Employee benefits obligation recognized in the statements of financial position are as follows :

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 | |
|---|---------------------------------|---------------------------------------|---|
| Nilai kini liabilitas | 13.484 | 13.484 | Present value of obligation |
| Nilai wajar aset program | - | - | Fair value of plan assets |
| Jumlah liabilitas imbalan kerja karyawan | <u>13.484</u> | <u>13.484</u> | Total employee benefits obligation |

Mutation of employee benefits obligation recognized in the statements of financial position are as follows :

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 | |
|---|---------------------------------|---------------------------------------|---|
| Liabilitas awal tahun | 13.484 | 17.393 | Obligation at beginning of the year |
| Beban tahun berjalan | - | 4.294 | Current year' expenses |
| Pengukuran kembali liabilitas imbalan kerja | - | (7.658) | Remeasurement of employee benefits obligation |
| Manfaat yang dibayarkan | - | (545) | Benefits paid |
| Liabilitas akhir tahun | <u>13.484</u> | <u>13.484</u> | Obligations at end of the year |

The employee benefits expense recognized in the consolidated profit or loss is as follows :

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 | |
|--|---------------------------------|---------------------------------------|--|
| Beban jasa kini | - | 3.260 | Current service cost |
| Beban bunga | - | 1.034 | Interest expense |
| Jumlah beban imbalan kerja karyawan | <u>-</u> | <u>4.294</u> | Total employee benefits expense |

The sensitivity analysis of changes in the main assumptions of the employee benefits obligation for the years ended 31 March 2023 and 31 December 2022 are as follows :

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16. Liabilitas imbalan kerja karyawan (lanjutan)

16. Employee benefits obligation (continued)

| | Perubahan asumsi/ <i>Change in assumptions</i> | Dampak terhadap liabilitas imbalan kerja/ <i>Impact on employee benefits obligation</i> | | |
|--------------------------|---|--|---|-------------------------|
| | | Kenaikan dari asumsi/ <i>Increase in assumptions</i> | Penurunan asumsi/ <i>Decrease in assumptions</i> | |
| <u>31 Maret 2023</u> | | | | <u>31 March 2023</u> |
| Bunga diskonto | 1% | - | - | Discount rate |
| Tingkat pertumbuhan gaji | 1% | - | - | Salary growth rate |
| <u>31 Desember 2022</u> | | | | <u>31 December 2022</u> |
| Bunga diskonto | 1% | (1.367) | 1.600 | Discount rate |
| Tingkat pertumbuhan gaji | 1% | 1.571 | (1.340) | Salary growth rate |

17. Modal saham

17. Share capital

Berdasarkan Pernyataan Keputusan Rapat Umum Pemegang Saham Perusahaan dengan akta No. 53 tanggal 19 Desember 2017 dari Muchlis Patahna SH MKn, Notaris di Jakarta, para pemegang saham memutuskan dan menyetujui :

Based on Declaration of Resolution of the Company's General Meeting of Shareholders by deed No. 53 tanggal 19 December 2017 of Muchlis Patahna SH MKn, Notary in Jakarta, the shareholders decide and agree :

- Mengubah atau mengkonversi utang Perusahaan kepada PT Sari Nusantara Gemilang (pemegang saham Perusahaan) sebesar Rp 39.556 sebagai setoran modal kepada Perusahaan.
- Mengubah atau mengkonversi utang Perusahaan kepada PT Karya Permata Insani (pemegang saham Perusahaan) sebesar Rp 16.953 sebagai setoran modal kepada Perusahaan.
- Memutuskan dan menyetujui perubahan nilai nominal saham Perusahaan dari Rp 1.000.000 (nilai penuh) per lembar saham menjadi Rp 100 (nilai penuh) per lembar saham.
- Memutuskan dan menyetujui peningkatan modal dasar Perusahaan dari Rp 300.000 juta menjadi Rp 1.000.000 juta yang terdiri dari 10.000.000.000 lembar saham dengan nilai nominal Rp 100 (nilai penuh) per lembar saham.
- Memutuskan dan menyetujui peningkatan modal ditempatkan dan disetor Perusahaan dari Rp 109.050 juta menjadi Rp 400.000 juta yang terdiri dari 4.000.000.000 lembar saham dengan nilai nominal Rp 100 (nilai penuh) per lembar saham.

- *Changed or converted the Company's debt to PT Sari Nusantara Gemilang (shareholder of the Company) amounting to Rp 39,556 as capital paid to the Company.*
- *Changed or converted the Company's debt to PT Karya Permata Insani (the Company's shareholders) amounting to Rp 16,953 as a capital injection to the Company.*
- *To decide and approve the change of nominal value of the Company's shares from Rp 1,000,000 (full amount) per share to Rp 100 (full amount) per share.*
- *To decide and approve the increase of authorized capital of the Company from Rp 300,000 million to Rp 1,000,000 million consisting of 10,000,000,000 shares with par value of Rp 100 (full amount) per share.*
- *To decide and approve the increase of issued and paid-up capital of the Company from Rp 109,050 million to Rp 400,000 million consisting of 4,000,000,000 shares with par value of Rp 100 (full amount) per share.*

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17. Modal saham (lanjutan)

Perubahan tersebut telah mendapat pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0026959.AH.01.02.Tahun 2017 tanggal 20 Desember 2017.

Perusahaan memperoleh pernyataan efek dari Dewan Komisioner Otoritas Jasa keuangan ("OJK") tanggal 28 Juni 2018 (Catatan 1e). Pada tanggal 6 Juli 2018, saham tersebut telah dicatatkan pada Bursa Efek Jakarta.

Berdasarkan akta No. 1 tanggal 1 Agustus 2019, pemegang saham Perusahaan menyetujui jual beli saham Perusahaan dimana PT Sari Nusantara Gemilang telah menjual 50.000.100 saham Perusahaan yang dimilikinya kepada PT Karya Permata Insani.

Perubahan tersebut telah mendapat pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0132734.AH.01.11.Tahun 2019 tanggal 9 Agustus 2019.

Modal ditempatkan dan disetor pada tanggal 31 Maret 2023 dan 31 Desember 2022 adalah sebagai berikut :

| | Jumlah saham/ Number of shares | Persentase kepemilikan/ Percentage of ownership | Jumlah/ Total Rp | |
|--|---|--|---------------------------------|-----------------------------------|
| PT Sari Nusantara Gemilang | 2.749.999.994 | 55% | 275.000 | PT Sari Nusantara Gemilang |
| PT Karya Permata Insani | 1.250.000.006 | 25% | 125.000 | PT Karya Permata Insani |
| Masyarakat (masing-masing tidak ada yang melebihi 5%) | <u>1.000.000.000</u> | <u>20%</u> | <u>100.000</u> | Public (each not exceeding 5%) |
| Jumlah | <u><u>5.000.000.000</u></u> | <u><u>100%</u></u> | <u><u>500.000</u></u> | Total |

Kepemilikan saham oleh masing-masing Masyarakat tidak ada yang melebihi 5 %.

17. Share capital (continued)

The above amendments have been approved by the Minister of Law and Human Right of the Republic of Indonesia in the Decision Letter No. AHU-0026959.AH.01.02.Tahun 2017 dated 20 December 2017.

The Company obtained an effective statement from the Boards of Commissioners of the Financial Services Authority ("OJK") dated 28 June 2018 (Note 1e). On 6 July 2018, the shares were listed on the Jakarta Stock Exchanges.

Based on deed No. 1 dated 1 August 2019, the Company's shareholders approved the sale and purchase of the Company's shares where PT Sari Nusantara Gemilang has sold 50,000,100 of the Company's shares to PT Karya Permata Insani.

The above amendments have been approved by the Minister of Law and Human Right of the Republic of Indonesia in the Decision Letter No. AHU-0132734.AH.01.11.Tahun 2019 dated 9 August 2019.

Issued and paid up capital as of 31 March 2023 and 31 December 2022 are as follows :

Share ownership by each Public does not exceed 5%.

18. Tambahan modal disetor

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 | |
|---|---------------------------------|---------------------------------------|---|
| Agio saham - bersih | 34.410 | 34.410 | Share premium - net |
| Selisih nilai transaksi kombinasi bisnis entitas sepengendali (Catatan 2) | 252.185 | 252.185 | Difference in value of business combination transaction of entities under common control (Note 2) |
| Pengampunan pajak | <u>1.400</u> | <u>1.400</u> | Tax amnesty |
| Jumlah tambahan modal disetor | <u><u>287.995</u></u> | <u><u>287.995</u></u> | Total additional paid in capital |

18. Additional paid in capital

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18. Tambahan modal disetor (lanjutan)

18. Additional paid in capital (continued)

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|---|---------------------------------|---------------------------------------|----------------------------------|
| <u>Agio saham - bersih</u> | | | <u>Share premium - net</u> |
| Agio saham | 38.000 | 38.000 | Share premium |
| Biaya emisi efek penawaran umum perdana | <u>(3.590)</u> | <u>(3.590)</u> | Cost of issuance of new shares |
| Jumlah agio saham - bersih | <u>34.410</u> | <u>34.410</u> | Total share premium - net |

Agio saham

Agio saham berasal dari selisih nilai nominal sebesar Rp 100 per saham (nilai penuh) dan harga penawaran sebesar Rp 138 per saham (nilai penuh) pada saat penawaran umum perdana Perusahaan sebanyak 1.000 juta saham pada tahun 2018.

Share premium

Share premium arose from the nominal value of Rp 100 per share (full amount) and a bid price of Rp 138 per share (full amount) at initial public offering amounted 1,000 million shares in 2018.

Biaya emisi efek penawaran umum perdana

Biaya-biaya yang terkait dengan penerbitan saham baru sehubungan dengan Penawaran umum saham perdana terdiri dari imbalan jasa profesional yang dibayarkan kepada *underwriters*, akuntan, penasihat hukum, penasihat keuangan, penilai dan Biro Administrasi Efek serta biaya-biaya yang berkaitan langsung dengan proses Penawaran umum saham perdana.

Share issuance cost of initial public offering

The costs related to the issuance of the new shares in respect to the Initial public offering comprise professional fees paid to underwriters, accountants, legal adviser, financial advisers, appraiser and the share register and costs which directly related with Initial public offering process.

Selisih nilai transaksi kombinasi bisnis entitas sepengendali

Lihat Catatan 2.

Difference in value of business combination transaction of entities under common control

See Note 2.

Pengampunan pajak

Perusahaan menyampaikan Surat Pernyataan Harta untuk Pengampunan Pajak (SPHPP) yang diterima oleh Kantor Pelayanan Pajak Madya Jakarta Selatan I tanggal 29 September 2016 dengan nilai harta bersih yang dilaporkan sebesar Rp 1.400 juta. Berdasarkan pernyataan harta tersebut, Perusahaan telah membayar uang tebusan sebesar Rp 28 juta. Perusahaan telah menerima Surat Keterangan Pengampunan Pajak (SKPP) No. KET-3751/PP/WPJ.04/2016 tanggal 30 September 2016 dari Kantor Wilayah DJP Jakarta Selatan I.

Tax amnesty

The Company submitted Tax Amnesty Assets Declaration Letter (SPHPP) which received by Medium Tax Office South Jakarta I on 29 September 2016 with the net assets declared amounting to Rp 1,400 million. Based on the assets declaration, the Company paid the redemption money amounting to Rp 28 million. The Company has received a Statement Letter on Tax Amnesty (SKPP) No. KET-3751/PP/WPJ.04/2016 dated 30 September 2016 from the Head of Regional Office of DGT South Jakarta I.

Aset yang dilaporkan sebesar Rp 1.400 juta dalam bentuk kendaraan dan dicatat dalam akun "Aset tetap" dan dikreditkan dalam akun "Tambahan modal disetor". Pembayaran uang tebusan sebesar Rp 28 juta dicatat dalam laba rugi.

Assets declared amounting to Rp 1,400 million in form of vehicle and recorded in "Fixed assets" account and credited in "Additional paid in capital" account. Payment of redemption money amounting to Rp 28 million recorded in profit or loss.

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19. Kepentingan nonpengendali

Bagian kepentingan nonpengendali atas aset
bersih Entitas anak.

| | 31 Maret / March 2023 | |
|---------------------------------|--------------------------|--------|
| | Jumlah/ Total | % |
| PT Kanz Gemilang Utama | 576 | 0,08% |
| PT Energy Transporter Indonesia | 107.194 | 14,00% |
| PT Sentra Makmur Lines | 898 | 0,36% |
| PT Energy Gemilang Kencana | 309 | 0,43% |
| Jumlah | 108.977 | |

Bagian kepentingan nonpendendali atas jumlah
laba (rugi) komprehensif periode berjalan Entitas
anak

| | 31 Maret/ March 2023 | |
|---------------------------------|-------------------------|--------|
| | Jumlah/ Total | % |
| PT Kanz Gemilang Utama | 5 | 0,08% |
| PT Energy Transporter Indonesia | 1.570 | 14,00% |
| PT Sentra Makmur Lines | 34 | 0,36% |
| PT Energy Gemilang Kencana | 4 | 0,43% |
| Jumlah | 1.613 | |

**20. Dividen dan Saldo laba - ditentukan
penggunannya**

Berdasarkan Akta Pernyataan Keputusan Rapat
Umum Pemegang Saham Tahunan dan Rapat
Umum Pemegang Saham Luar Biasa
PT Transcoal Pacific Tbk dengan akta notaris
Rahayu Ningsih SH. No. 29 tanggal 29 Juli 2022,
para pemegang saham menyetujui penggunaan
laba bersih Perusahaan untuk tahun buku 2021
sebesar Rp 84.578 juta, yaitu : (i) sebesar Rp
10.000 juta atau sekitar 11,82% untuk dana
cadangan Perusahaan, (ii) sebesar Rp 15.000
juta atau sekitar 17,74% sebagai dividen tunai
dan (iii) saldo laba bersih tahun berjalan sebesar
Rp 59.578 juta atau sebesar 70,44% dicatat
sebagai saldo laba Perusahaan.

Berdasarkan Akta Pernyataan Keputusan Rapat
Umum Pemegang Saham Tahunan PT Transcoal
Pacific Tbk dengan akta notaris Rahayu Ningsih
SH, No. 26 tanggal 30 Juli 2021, menyetujui
penggunaan laba bersih Perusahaan untuk tahun
buku 2020 sebesar Rp 57.730 juta, yaitu : (i)
sebesar Rp 2.000 juta atau sekitar 3,5% untuk
dana cadangan Perusahaan dan (ii) saldo laba
bersih tahun berjalan sebesar Rp 55.730 juta
atau sebesar 96,5% dicatat sebagai saldo laba
Perusahaan.

19. Noncontrolling interests

Share of noncontrolling interest on its
Subsidiaries net assets.

| | 31 Desember/ December 2022 | | |
|--------------|-------------------------------|--------|---------------------------------|
| | Jumlah/ Total | % | |
| | 571 | 0,08% | PT Kanz Gemilang Utama |
| | 105.624 | 14,00% | PT Energy Transporter Indonesia |
| | 864 | 0,36% | PT Sentra Makmur Lines |
| | 305 | 0,43% | PT Energy Gemilang Kencana |
| Total | 107.364 | | |

Share of noncontrolling interest on total
comprehensive income (loss) for the period of
its Subsidiaries

| | 31 Maret/ March 2022 | | |
|--------------|-------------------------|--------|---------------------------------|
| | Jumlah/ Total | % | |
| | 15 | 0,08% | PT Kanz Gemilang Utama |
| | 1.807 | 14,00% | PT Energy Transporter Indonesia |
| | 38 | 0,36% | PT Sentra Makmur Lines |
| | 4 | 0,43% | PT Energy Gemilang Kencana |
| Total | 1.864 | | |

**20. Dividends and Retained earnings -
appropriated**

Based on the Deed of Statement of Resolutions
of the Annual General Meeting of Shareholders
and Extraordinary General Meeting of
Shareholders of PT Transcoal Pacific Tbk by
deed of notary Rahayu Ningsih SH. No. 29 dated
29 July 2022, the shareholders agreed to use the
Company's net profit for the 2021 amounting to
84,578 million, i.e. : (i) amounting Rp 10,000
million or around 11.82% for the Company's
reserve fund, (ii) amounting Rp 15,000 million or
around 17.74% as cash dividends and (iii)
balance of net profit for the year amounting to Rp
59,578 million or 70.44% are recorded as
retained earnings of the Company.

Based on the Deed of Decision of the Annual
General Meeting of Shareholders of
PT Transcoal Pacific Tbk by deed of notary
Rahayu Ningsih SH. No. 26 dated 30 July 2021,
approved use of the Company's net profit for the
year of 2020 amounting to Rp 57,730 million, i.e.
: (i) amounting Rp 2,000 million or around 3.5%
for the Company's reserve fund and (ii) balance
of net profit for the year amounting Rp 55,730
million or around 96.5% recorded as Company's
retained earnings.

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21. Pendapatan

| | 31 Maret/ March 2023 | 31 Maret/ March 2022 | |
|--------------------------|---------------------------------|---------------------------------|-----------------------|
| Transportasi laut | 381.858 | 415.018 | Sea transportations |
| Lain-lain | <u>2.218</u> | <u>2.506</u> | Others |
| Jumlah pendapatan | <u>384.076</u> | <u>417.554</u> | Total revenues |

Pendapatan yang melebihi 10% dari jumlah
pendapatan dari satu pelanggan adalah sebagai
berikut :

| | 31 Maret/ March 2023 | 31 Maret/ March 2022 | |
|----------------------|---------------------------------|---------------------------------|----------------------|
| Pihak ketiga | | | Third parties |
| PT Arutmin Indonesia | 232.903 | 151.458 | PT Arutmin Indonesia |
| PT Kaltim Prima Coal | 111.191 | 201.384 | PT Kaltim Prima Coal |

Revenues that exceed 10% of total revenue
coming from one customer are as follows :

22. Beban pokok pendapatan

| | 31 Maret/ March 2023 | 31 Maret/ March 2022 | |
|--------------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Beban pengangkutan | 87.993 | 141.550 | Transportation expenses |
| Penyusutan aset tetap | 72.480 | 63.765 | Depreciation of fixed assets |
| Bahan bakar dan pelumas | 69.104 | 67.953 | Fuel and lubricant |
| Perbaikan dan pemeliharaan | 15.348 | 13.217 | Repair and maintenance |
| Gaji dan tunjangan | 13.679 | 14.866 | Salaries and allowance |
| Sertifikat dan dokumen kapal | 8.202 | 6.830 | Certificate and vessel document |
| Asuransi | 6.382 | 5.621 | Insurance |
| Perlengkapan kapal | 3.915 | 4.080 | Vessel logistic |
| Sewa kendaraan | - | 201 | Rental vehicle |
| Lain-lain | <u>-</u> | <u>423</u> | Others |
| Jumlah beban pokok pendapatan | <u>277.103</u> | <u>318.506</u> | Total cost of revenues |

23. Beban usaha

| | 31 Maret/ March 2023 | 31 Maret/ March 2022 | |
|----------------------------|---------------------------------|---------------------------------|---------------------------------|
| Gaji dan tunjangan | 15.628 | 14.164 | Salaries and allowance |
| Sewa | 3.173 | 2.381 | Rental |
| Beban cadangan piutang | 5.126 | - | Bad debt expense |
| Penyusutan aset tetap | 1.641 | 1.456 | Depreciation of fixed assets |
| Pemasaran dan promosi | 812 | 538 | Marketing and promotions |
| Perjalanan dinas | 1.683 | 1.132 | Official travel |
| Provisi imbalan kerja | - | - | Provision for employee benefits |
| Pos dan telepon | 1.066 | 1.068 | Post and telephone |
| Jasa profesional | 2.065 | 720 | Professional fees |
| Asuransi | 1.917 | 1.633 | Insurance |
| Transportasi | 468 | 344 | Transportation |
| Perbaikan dan pemeliharaan | 317 | 30 | Repair and maintenance |
| Keperluan kantor | 90 | 155 | Office supplies |
| Penyusutan software | 199 | - | Depreciation of software |
| Lain-lain | <u>2.709</u> | <u>3.297</u> | Others |
| Jumlah beban usaha | <u>36.894</u> | <u>26.828</u> | Total operating expenses |

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24. Laba per saham

Laba per saham dasar

Laba per saham dasar dihitung dengan membagi laba tahun berjalan yang dapat diatribusikan kepada pemilik entitas induk dengan jumlah rata-rata tertimbang saham biasa yang beredar pada tahun yang bersangkutan.

| | 31 Maret/ March 2023 | 31 Maret/ March 2022 |
|---|---------------------------------|---------------------------------|
| Laba tahun berjalan yang dapat diatribusikan kepada pemilik entitas induk | 41.259 | 40.695 |
| Rata-rata tertimbang jumlah saham yang beredar (juta) | <u>5.000</u> | <u>5.000</u> |
| Laba per saham dasar *) | <u>8</u> | <u>8</u> |

*) Nilai penuh

Laba per saham dilusian

Laba per saham dilusian dihitung dengan menyesuaikan laba rugi yang dapat diatribusikan kepada pemegang saham biasa entitas induk dan jumlah rata-rata tertimbang saham yang beredar, atas dampak dari semua instrumen berpotensi saham biasa yang bersifat dilutif.

| | 31 Maret/ March 2023 | 31 Maret/ March 2022 |
|---|---------------------------------|---------------------------------|
| Laba tahun berjalan yang dapat diatribusikan kepada pemilik entitas induk | 41.259 | 40.695 |
| Rata-rata tertimbang jumlah saham yang beredar (juta) | <u>5.000</u> | <u>5.000</u> |
| Laba per saham dilusian *) | <u>8</u> | <u>8</u> |

*) Nilai penuh

24. Earnings per share

Basic earnings per share

Basic earnings per share is computed by dividing income for the year attributable to the owners of the parent company by the weighted average number of shares outstanding during the year .

| | 31 Maret/ March 2023 | 31 Maret/ March 2022 |
|---|---------------------------------|---------------------------------|
| Income for the year attributable to the owners of the parent entity | 41.259 | 40.695 |
| Weighted average number of shares outstanding (million) | <u>5.000</u> | <u>5.000</u> |
| Basic earnings per share *) | <u>8</u> | <u>8</u> |

*) Full amount

Dilution earnings per share

Diluted earnings per share is computed by adjust profit or loss attributable to ordinary equity holders of the parent entity, and the weighted average number of shares outstanding, for the effects of all dilutive potential ordinary shares.

| | 31 Maret/ March 2023 | 31 Maret/ March 2022 |
|---|---------------------------------|---------------------------------|
| Income for the year attributable to the owners of the parent entity | 41.259 | 40.695 |
| Weighted average number of shares outstanding (million) | <u>5.000</u> | <u>5.000</u> |
| Diluted earnings per share *) | <u>8</u> | <u>8</u> |

*) Full amount

25. Saldo dan transaksi dengan pihak berelasi

Sifat hubungan dan transaksi

| Entitas/ <i>Entities</i> |
|---------------------------------|
| PT Sea Transshipment Services |
| PT Berkah Daya Mandiri |
| PT Karya Permata Insani |
| PT Renjani Maritim Transportasi |

25. Balances and transactions with related parties

Nature of relationship and transactions

| Hubungan/ <i>Relationship</i> | Transaksi/ <i>Transactions</i> |
|--|---|
| Manajemen kunci yang sama/ <i>The same key management</i> | Fasilitas pinjaman dan <i>ship to ship/</i> <i>Loans facility and ship to ship</i> |
| Manajemen kunci yang sama/ <i>The same key management</i> | Fasilitas pinjaman dan pendapatan sewa kapal / <i>Loans facility and</i> <i>freight charter revenue</i> |
| Pemegang saham/ <i>Shareholder</i> | Fasilitas pinjaman/ <i>Loans facility</i> |
| Manajemen kunci yang sama/ <i>The same key management</i> | Fasilitas pinjaman dan sewa kapal/ <i>Loans facility and time charter</i> |

25. Saldo dan transaksi dengan pihak berelasi
(lanjutan)

25. Balances and transactions with related parties
(continued)

Sifat hubungan dan transaksi (lanjutan)

Nature of relationship and transactions
(continued)

| Entitas/ <i>Entities</i> | Hubungan/ <i>Relationship</i> | Transaksi/ <i>Transactions</i> |
|---|--|---|
| PT Dharmalancar Sejahtera | Manajemen kunci yang sama/ <i>The same key management</i> | Utang usaha dan sewa kapal/ <i>Trade payable and time charter</i> |
| PT Berkah Cakrawala Lancar | Manajemen kunci yang sama/ <i>The same key management</i> | Fasilitas pinjaman/ <i>Loans facility</i> |
| Yayasan Pendidikan dan Kesejahteraan PT PLN (Persero) | Pemegang saham Entitas anak/ <i>Shareholder of Subsidiary</i> | Fasilitas pinjaman, bunga pinjaman dan utang pihak berelasi/ <i>Loans facility, interest of loan and due to related parties</i> |
| PT Berkah Cakrawala Sejahtera | Manajemen kunci yang sama/ <i>The same key management</i> | Fasilitas pinjaman/ <i>Loans facility</i> |
| PT Berkah Lautan Energi | Manajemen kunci yang sama/ <i>The same key management</i> | Fasilitas pinjaman/ <i>Loans facility</i> |
| Goodman Seacrest Ltd. | Manajemen kunci yang sama/ <i>The same key management</i> | Fasilitas pinjaman dan utang pihak berelasi/ <i>Loans facility and Due to related parties</i> |
| PT Berkah Bahari Nusantara | Manajemen kunci yang sama/ <i>The same key management</i> | Fasilitas pinjaman/ <i>Loans facility</i> |
| Kebijakan Grup terkait penetapan harga untuk transaksi dengan pihak berelasi adalah sebagai berikut : | | <i>The Group pricing policy of transactions with related party are as follows :</i> |
| - Biaya sewa kapal dengan pihak berelasi ditetapkan berdasarkan harga yang berlaku secara umum di pasaran dan syarat dan ketentuan lainnya. | | - <i>Time charter and charter hire with related party is determined based on prevailing market prices and other terms and conditions.</i> |
| - Grup menagih segala biaya yang dikeluarkan atas nama pihak berelasi sebesar biaya yang telah dibayarkan, dan sebaliknya. | | - <i>The Group claimed any costs incurred on behalf of a related party for the expenses paid, and vice versa.</i> |
| - Utang dan piutang dengan pihak berelasi dilakukan tanpa bunga dan tanpa jaminan. | | - <i>Due to and due from with related parties are conducted without interest and without collateral.</i> |

Saldo dan transaksi pihak berelasi dengan jumlah yang material adalah sebagai berikut :

The balance and transaction with related parties with the material amount are as follows :

Piutang usaha

Trade receivables

| | 31 Maret/ March 2023 | 31 Desember/ December 2022 | |
|------------------------------|---------------------------------|---------------------------------------|-------------------------------------|
| PT Berkah Daya Mandiri | 8.783 | 9.403 | <i>PT Berkah Daya Mandiri</i> |
| PT Sea Transhipment Services | 1.319 | 1.319 | <i>PT Sea Transhipment Services</i> |
| Jumlah | 10.102 | 10.722 | Total |
| Persentase dari jumlah aset | 0,34% | 0,38% | <i>Percentage of total assets</i> |

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| <p>25. 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| PT Renjani Maritim Transportasi | 41.456 | 36.278 | PT Renjani Maritim Transportasi | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Karya Permata Insani | 24.305 | 23.622 | PT Karya Permata Insani | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Berkah Cakrawala Sejahtera | 8.462 | 8.456 | PT Berkah Cakrawala Sejahtera | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Yayasan Pendidikan dan Kesejahteraan PT PLN (Persero) | 7.000 | 7.000 | Yayasan Pendidikan dan Kesejahteraan PT PLN (Persero) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Berkah Lautan Energi | 6.598 | 6.598 | PT Berkah Lautan Energi | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Goodman Seacrest Ltd. | 6.202 | 6.477 | Goodman Seacrest Ltd. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Berkah Cakrawala Lancar | 2.955 | 2.955 | PT Berkah Cakrawala Lancar | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Sea Transshipment Services | 1.701 | 1.701 | PT Sea Transshipment Services | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jumlah | <u>127.067</u> | <u>121.472</u> | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Persentase dari jumlah aset | <u>4,24%</u> | <u>4,33%</u> | Persentase dari jumlah aset | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Dharmalancar Sejahtera | <u>3.909</u> | <u>-</u> | PT Dharmalancar Sejahtera | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Persentase dari jumlah liabilitas | <u>0,30%</u> | <u>-</u> | Persentase dari jumlah liabilitas | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Yayasan Pendidikan dan Kesejahteraan PT PLN (Persero) | <u>196</u> | <u>392</u> | Yayasan Pendidikan dan Kesejahteraan PT PLN (Persero) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Persentase dari jumlah liabilitas | <u>0,02%</u> | <u>0,03%</u> | Persentase dari jumlah liabilitas | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Goodman Seacrest Ltd. | 75.703 | 79.065 | Goodman Seacrest Ltd. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Yayasan Pendidikan dan Kesejahteraan PT PLN (Persero) | 11.571 | 11.571 | Yayasan Pendidikan dan Kesejahteraan PT PLN (Persero) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Karya Permata Insani | 1 | 1 | PT Karya Permata Insani | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jumlah | <u>87.275</u> | <u>90.637</u> | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Persentase dari jumlah liabilitas | <u>6,69%</u> | <u>7,80%</u> | Persentase dari jumlah liabilitas | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>31 Maret/ March 2023</u> | <u>31 Maret/ March 2022</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Dharmalancar Sejahtera | 16.887 | 22.820 | PT Dharmalancar Sejahtera | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Rinjani Maritim Transportasi | 14.820 | 14.820 | PT Rinjani Maritim Transportasi | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jumlah | <u>31.707</u> | <u>37.640</u> | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Persentase dari jumlah beban pokok pendapatan | <u>8,25%</u> | <u>12,00%</u> | Persentase dari total cost of revenues | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Berkah Daya Mandiri | 28.388 | 28.385 | PT Berkah Daya Mandiri | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Renjani Maritim Transportasi | 41.456 | 36.278 | PT Renjani Maritim Transportasi | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Karya Permata Insani | 24.305 | 23.622 | PT Karya Permata Insani | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Berkah Cakrawala Sejahtera | 8.462 | 8.456 | PT Berkah Cakrawala Sejahtera | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Yayasan Pendidikan dan Kesejahteraan PT PLN (Persero) | 7.000 | 7.000 | Yayasan Pendidikan dan Kesejahteraan PT PLN (Persero) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Berkah Lautan Energi | 6.598 | 6.598 | PT Berkah Lautan Energi | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Goodman Seacrest Ltd. | 6.202 | 6.477 | Goodman Seacrest Ltd. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Berkah Cakrawala Lancar | 2.955 | 2.955 | PT Berkah Cakrawala Lancar | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Sea Transshipment Services | 1.701 | 1.701 | PT Sea Transshipment Services | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | <u>127.067</u> | <u>121.472</u> | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Persentase dari jumlah aset | <u>4,24%</u> | <u>4,33%</u> | Persentase dari jumlah aset | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Dharmalancar Sejahtera | <u>3.909</u> | <u>-</u> | PT Dharmalancar Sejahtera | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Persentase dari jumlah liabilitas | <u>0,30%</u> | <u>-</u> | Persentase dari jumlah liabilitas | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Yayasan Pendidikan dan Kesejahteraan PT PLN (Persero) | <u>196</u> | <u>392</u> | Yayasan Pendidikan dan Kesejahteraan PT PLN (Persero) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Persentase dari jumlah liabilitas | <u>0,02%</u> | <u>0,03%</u> | Persentase dari jumlah liabilitas | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Goodman Seacrest Ltd. | 75.703 | 79.065 | Goodman Seacrest Ltd. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Yayasan Pendidikan dan Kesejahteraan PT PLN (Persero) | 11.571 | 11.571 | Yayasan Pendidikan dan Kesejahteraan PT PLN (Persero) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Karya Permata Insani | 1 | 1 | PT Karya Permata Insani | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | <u>87.275</u> | <u>90.637</u> | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Persentase dari jumlah liabilitas | <u>6,69%</u> | <u>7,80%</u> | Persentase dari jumlah liabilitas | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <u>31 Maret/ March 2023</u> | <u>31 Maret/ March 2022</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Dharmalancar Sejahtera | 16.887 | 22.820 | PT Dharmalancar Sejahtera | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PT Rinjani Maritim Transportasi | 14.820 | 14.820 | PT Rinjani Maritim Transportasi | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | <u>31.707</u> | <u>37.640</u> | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Persentase dari jumlah total cost of revenues | <u>8,25%</u> | <u>12,00%</u> | Persentase dari total cost of revenues | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

PT Transcoal Pacific Tbk dan Entitas Anak
Catatan atas Laporan Keuangan Konsolidasian
 (lanjutan)

Per tanggal 31 Maret 2023 (Tidak Diaudit) dan
 31 Desember 2022 (Diaudit)

(Disajikan dalam jutaan Rupiah,
 kecuali dinyatakan lain)

PT Transcoal Pacific Tbk and Subsidiaries
Notes to the Consolidated Financial Statements
 (continued)

As of 31 March 2023 (Unaudited) and
 31 December 2022 (Audited)

(Expressed in million Rupiah
 unless otherwise stated)

25. Saldo dan transaksi dengan pihak berelasi
 (lanjutan)

Saldo dan transaksi (lanjutan)

Kompensasi yang diterima oleh dewan direksi
 dan komisaris adalah sebagai berikut :

| | 31 Maret/ March 2023 |
|---------------------------------------|---------------------------------|
| Imbalan kerja jangka pendek | <u>3.151</u> |
| Persentase dari jumlah beban usaha | <u>8,54%</u> |

**25. Balances and transactions with related
 parties (continued)**

Balance and transactions (continued)

Compensation of the board of directors and
 commissioners are as follows :

| | 31 Maret/ March 2022 | |
|--|---------------------------------|---|
| | <u>3.151</u> | Short-term employee benefits |
| | <u>11,75%</u> | Percentage of total operating expenses |

26. Komitmen

Perusahaan

a. Berdasarkan kontrak No. KPC-33-0102
 tanggal 5 November 2021, Perusahaan telah
 ditunjuk oleh PT Kaltim Prima Coal untuk
 menyediakan tongkang terapung untuk
 penyimpanan sementara bahan bakar
 minyak di Pelabuhan LTT Bengalon. Jangka
 waktu kontrak adalah selama 2 tahun.

b. Berdasarkan Perjanjian No. KPC-44-0260
 tanggal 19 Juni 2019, PT Kaltim Prima Coal
 telah menunjuk Perusahaan untuk
 melakukan jasa Penyediaan Layanan
 Pengangkutan dan Pemandah muatan
 Batubara di Tanjung Bara dan Bengalon
 untuk periode sampai dengan tanggal
 19 Desember 2021 dengan estimasi kontrak
 sebesar Rp 869.516 juta. Berdasarkan
 perubahan kontrak No. 2 tanggal 13
 Desember 2021, jangka waktu kontrak telah
 diperpanjang sampai 31 Maret 2022 dengan
 estimasi nilai kontrak menjadi Rp 1.103.954
 juta.

Selanjutnya berdasarkan Perjanjian No.
 KPC-44-0280 tanggal 3 November 2022,
 kontrak dimulai 1 Januari 2023 sampai 31
 Desember 2027 dengan estimasi nilai
 kontrak menjadi Rp 2.573.064 juta.

c. Berdasarkan Perjanjian No. KPC-99-0063
 tanggal 6 November 2020, PT Kaltim Prima
 Coal telah menunjuk Perusahaan untuk
 melakukan jasa Penyediaan Layanan
 Pengangkutan Batubara ke GEB Celukan
 selama 58 bulan yang dimulai pada 1
 Februari 2021.

26. Commitments

Company

a. Based on contract No. KPC-33-0102 dated 5
 November 2021, the Company has been
 appointed by PT Kaltim Prima Coal to
 provide floating barges for temporary storage
 of fuel oil at LTT Bengalon Port. The term of
 the contract is for 2 year.

b. Based on Agreement No. KPC-44-0260
 dated 19 June 2019, PT Kaltim Prima Coal
 has appointed the Company to carry out coal
 transportation services, Provision of Coal
 Barging and Transshipment Services in
 Tanjung Bara and Bengalon for the period
 up to 19 December 2021 with contract
 estimate amounting Rp 869,516 million.
 Based on the change in contract No. 2 dated
 13 December 2021, the contract period
 has been extended until 31 March 2022
 with contract estimate value become
 Rp 1,103,954 million.

Furthermore, based on Agreement No. KPC-
 44-0280 dated 3 November 2022, the
 contract starts 1 January 2023 until 31
 December 2027 with an estimated contract
 value amounting to Rp 2,573,064 million.

c. Based on Agreement No. KPC-99-0063
 dated 6 November 2020, PT Kaltim Prima
 Coal has appointed the Company to provide
 services for the Provision of Coal Freight
 Services to GEB Celukan for 58 months
 starting on 1 February 2021.

26. Komitmen (lanjutan)

Perusahaan (lanjutan)

- d. Berdasarkan Kontrak Transportasi Batubara dengan menggunakan Jasa Tongkang No. NPL/21/CO4R tanggal 17 Oktober 2021, Perusahaan telah ditunjuk oleh PT Arutmin Indonesia untuk melakukan jasa pengangkutan batubara dari Pelabuhan Muat ke Posisi Pemuatan Kapal atau Pelabuhan yang Ditunjuk dengan menggunakan minimum 7 set Tongkang. Jangka waktu kontrak adalah sampai dengan 31 Oktober 2030.
- e. Berdasarkan Kontrak Transportasi Batubara dengan menggunakan Jasa Floating Crane No. NPL/21/CO5R tanggal 17 Oktober 2021, Perusahaan telah ditunjuk oleh PT Arutmin Indonesia untuk melakukan jasa pemuatan batubara ke kapal yang telah ditunjuk oleh PT Arutmin Indonesia dengan menggunakan Floating Crane. Jangka waktu kontrak adalah sampai dengan 31 Oktober 2030.
- f. Berdasarkan perjanjian antara Perusahaan dengan PT Arutmin Indonesia tanggal 19 Desember 2016, Perusahaan ditunjuk untuk penyediaan jasa penyewaan Assist Tug dan pengoperasiannya untuk mendukung usaha PT Arutmin Indonesia. Berdasarkan Kontrak Revisi No. 10 tanggal 24 Februari 2023, kontrak penyediaan jasa penyewaan Assist Tug dengan PT Arutmin Indonesia telah diperpanjang sampai 31 Desember 2023 dengan harga kontrak sebesar Rp 750 juta per bulan per tug boat.
- g. Berdasarkan Amandemen II Perjanjian Pengangkutan Bahan Bakar Solar tanggal 28 April 2022, Perusahaan ditunjuk oleh PT Petromine Energy Trading untuk melakukan jasa transportasi BBM solar dengan tarif pengangkutan, tergantung titik muat dan titik penyerahan. Perjanjian berlaku mulai dari 11 Mei 2022 sampai 10 Mei 2024.
- h. Berdasarkan Letter Of Award No. 062/MMTC-AWD/VIII/2022 tanggal 1 Agustus 2022, Perusahaan ditunjuk PT Minamas Gemilang untuk melakukan jasa pengangkutan laut *Crude Palm Oil (CPO)* dan *Palm Kernel (PK)* dari pelabuhan muat (Kalimantan dan Sulawesi) ke pelabuhan bongkar (Kalimantan). Perjanjian berlaku 2 tahun yaitu dari 1 Agustus 2022 sampai dengan 31 Juli 2024.

26. Commitments (continued)

Company (continued)

- d. Based on the Coal Transportation Contract of Barging Services No. NPL/21/CO4R dated 17 October 2021, the Company has been appointed by PT Arutmin Indonesia to provide coal transportation services from the Loading Port to the Ship Loading Position or Designated Port using a minimum 7 sets of Barges. The term of the contract is until 31 October 2030.
- e. Based on the Coal Transportation Contract of Floating Crane Services No. NPL/21/CO5R dated 17 October 2021, the Company has been appointed by PT Arutmin Indonesia to perform coal loading services to ships appointed by PT Arutmin Indonesia using Floating Crane. The term of the contract is until 31 October 2030.
- f. Based on the agreement between the Company and PT Arutmin Indonesia dated 19 December 2016, the Company was appointed to provide Assist Tug rental services and its operation to support PT Arutmin Indonesia business. Based on Revised Contract No. 10 dated 24 February 2023, the contract for provide Assist Tug rental services with PT Arutmin Indonesia has been extended until 31 December 2023 with a contract price amounting to Rp 750 million per month per tug boat.
- g. Based on Amendment II of the Diesel Fuel Transportation Agreement dated 28 April 2022, the Company was appointed by PT Petromine Energy Trading to provide diesel fuel transportation services with freight rates, depending on the loading point and delivery point. The agreement is valid from 11 May 2022 to 10 May 2024.
- h. Based on Letter Of Award No. 062/MMTC-AWD/VIII/2022 dated 1 August 2022, the Company was appointed by PT Minamas Gemilang to perform sea transportation services for Crude Palm Oil (CPO) and Palm Kernel (PK) from loading ports (Kalimantan and Sulawesi) to discharged ports (Kalimantan). The agreement is valid for 2 years, from 1 August 2022 to 31 July 2024.

26. Komitmen (lanjutan)

Perusahaan (lanjutan)

- i. Berdasarkan perjanjian antara Perusahaan dengan PT Petro Storindo Energi tanggal 19 April 2021, Perusahaan ditunjuk untuk melakukan jasa *Mooring Man & Oil Spill Response Team*. Perjanjian berlaku sampai dua tahun sampai 10 Mei 2023 dengan akumulasi nilai kontrak tidak melebihi Rp 3.024 juta.
- j. Berdasarkan Perjanjian Kerjasama Operasi Penyediaan Armada Angkutan Batubara tanggal 21 Desember 2022 antara PT PLN Batubara Niaga dan Perusahaan, secara bersama-sama melaksanakan penyediaan armada transportasi batubara berupa kapal curah kering selama 5 tahun terhitung 1 Januari 2023 sampai 31 Desember 2027 dan dapat diperpanjang 5 tahun berikutnya.
- k. Berdasarkan perjanjian antara Perusahaan dengan PT Anugrah Sukses Mining tanggal 29 Agustus 2018, Perusahaan ditunjuk untuk melakukan jasa pengangkutan Bijih Nikel (*Nickel Ore*) dengan menggunakan *Mother Vessel* dari pelabuhan muat di Pulau Gebe ke pelabuhan bongkar di SMI, Morowali atau Virtue, Konawe Utara dengan volume minimum 1.100.000 MT/tahun. Perjanjian berlaku 5 tahun dari tanggal 29 Agustus 2018 sampai dengan 29 Agustus 2023.
- l. Berdasarkan Surat Penawaran Pemberian Kredit tanggal 27 Januari 2023, PT Bank Mandiri (Persero) Tbk telah menyetujui pemberian fasilitas pinjaman kepada Perusahaan berupa Kredit Investasi - 4, maksimum Rp 140.000 juta, jangka waktu 84 bulan, suku bunga 9% per tahun (sewaktu-waktu dapat berubah).

26. Commitments (continued)

Company (continued)

- i. Based on the agreement between the Company and PT Petro Storindo Energi dated 19 April 2021, the Company appointed to perform the services of *Mooring Man & Oil Spill Response Team*. The agreement is valid for two years until 10 May 2023 with the accumulated contract value not exceeding Rp 3,024 million.
- j. Based on the Based on the Joint Operation Agreement for the Provision of Coal Transportation Fleet dated 21 December 2022 between PT PLN Batubara Niaga and the Company, jointly carry out the provision of coal transportation fleets in the form of dry bulk carriers for 5 years from 1 January 2023 to 31 December 2027 and can be extended for the next 5 years.
- k. Based on the agreement between the Company and PT Anugrah Sukses Mining dated 29 August 2018, the Company was appointed to carry out Nickel Ore transportation services using *Mother Vessel* from the port of loading on Gebe Island to the port of discharge at SMI, Morowali or Virtue, Konawe Utara with a volume minimum 1,100,000 MT/year. The agreement is valid for 5 years from 29 August 2018 to 29 August 2023.
- l. Based on the Credit Offer Letter dated 27 January 2023, PT Bank Mandiri (Persero) Tbk has agreed to provide loan facilities for the Company in the form of Investment Credit - 4, maximum Rp 140,000 million, term of 84 months, interest rate 9% per annum (subject to change at any time).

26. Komitmen (lanjutan)

PT Energy Transporter Indonesia (ETI) - Entitas anak

Berdasarkan Perjanjian Induk Tentang Pengangkutan Batubara LRC tanggal 28 Maret 2008, ETI telah ditunjuk oleh Konsorsium PT Arutmin Indonesia dan PT Darma Henwa Tbk ("Konsorsium") untuk melakukan pengangkutan Batubara LRC yang diperjual belikan antara Konsorsium dengan PT PLN (Persero) ke Pelabuhan Bongkar dan menyerahkannya kepada PT PLN (Persero).

Perjanjian ini diikuti dengan "Perjanjian Transportasi Lanjutan" yang berarti perjanjian pengangkutan Batubara LRC yang akan dibuat oleh dan antara ETI dengan Konsorsium untuk setiap PLTU, sebagai pelaksanaan dari setiap perjanjian jual beli batubara LRC. Perjanjian mulai berlaku untuk jangka waktu dua puluh (20) tahun sejak tanggal ditandatangani dan atau sampai dengan Perjanjian Transportasi Lanjutan yang terakhir dibuat para pihak berakhir.

Jumlah keseluruhan Batubara LRC yang akan diangkut dan diserahkan ETI kepada PT PLN (Persero) adalah keseluruhan Batubara LRC yang dijual oleh Konsorsium kepada PT PLN (Persero) berdasarkan Perjanjian Jual Beli Batubara LRC, baik yang sudah ada maupun yang akan ada selanjutnya. Biaya pengangkutan Batubara LRC akan ditentukan dan diatur dalam setiap Perjanjian Transportasi Lanjutan.

PT Sentra Makmur Lines (SML) - Entitas anak

Berdasarkan surat tanggal 24 November 2022, PT Bank Negara Indonesia (Persero) Tbk telah menyetujui pemberian fasilitas Kredit Investasi kepada PT Sentra Makmur Lines (entitas anak) dengan limit maksimum sejumlah Rp 820.000 juta untuk pembelian 20 set kapal *tug* dan *boat* dengan jangka waktu selama 102 bulan. Fasilitas kredit akan tersedia 18 bulan sejak penandatanganan Perjanjian Kredit.

26. Commitments (continued)

PT Energy Transporter Indonesia (ETI) - Subsidiary

Under the Master Agreement of Transporting LRC Coals dated 28 March 2008, ETI appointed by a consortium of PT Arutmin Indonesia and PT Darma Henwa Tbk ("Consortium") for transporting LRC Coal traded between Consortium with PT PLN (Persero) to Unloading Port and handed to PT PLN (Persero).

This agreement was followed by "Continued Transportation Agreement" means the agreement of LRC Coal transporting coal to be made by and between ETI and Consortium for each PLTU, as the execution of each sale and purchase agreement of LRC Coal. The agreements entered into force for a period of twenty (20) years from the date of signature and or until the latest Continued Transportation Agreement terminated by the parties.

All of LRC Coal to be transported and delivered by ETI to PT PLN (Persero) is all LRC Coal sold by the Consortium to PT PLN (Persero) based on the LRC Coal Sales and Purchase Agreement, either already exist or will be there in the next. Transportation costs of LRC Coal will be determined and regulated in every Continued Transportation Agreement.

PT Sentra Makmur Lines (SML) (ETI) - Subsidiary

*Based on the letter dated 24 November 2022, PT Bank Negara Indonesia (Persero) Tbk has approved the granting of an Investment Credit facility to PT Sentra Makmur Lines (subsidiary) with maximum limit amounting Rp 820,000 million for purchasing 20 unit ships *tug* and *boat* with term of 102 months. The credit facility will be available 18 months from the signing of the Credit Agreement.*

27. Manajemen risiko keuangan dan nilai wajar instrumen keuangan

a. Kebijakan manajemen risiko

Grup menghadapi risiko kredit, risiko mata uang, risiko suku bunga dan risiko likuiditas yang timbul dalam kegiatan usaha normal. Manajemen terus menerus memantau proses manajemen risiko Grup untuk memastikan tercapainya keseimbangan yang memadai antara risiko dan kontrol. Kebijakan manajemen risiko dan sistem direviu secara berkala untuk mencerminkan perubahan dalam kondisi pasar dan kegiatan Grup.

i. Risiko kredit

Risiko kredit timbul dari kemungkinan ketidakmampuan pelanggan untuk memenuhi kewajibannya sesuai dengan syarat normal transaksi pada saat jatuh tempo.

Risiko kredit timbul dari kas dan setara kas, piutang usaha, piutang lain-lain dan piutang pihak berelasi. Manajemen menempatkan kas dan setara kas hanya pada bank yang bereputasi baik dan terpercaya. Untuk meminimalisasi risiko kredit atas piutang usaha, kebijakan Grup adalah untuk bertransaksi dengan pihak lain yang layak kredit dan atau mendapatkan uang muka yang memadai, bila perlu, untuk menekan risiko kredit. Selain itu, piutang tersebut dipantau ketat secara berkelanjutan.

Berdasarkan evaluasi tersebut pihak manajemen akan menentukan perkiraan jumlah yang tidak dapat ditagih atas piutang tersebut serta menentukan cadangan kerugian penurunan nilai atas piutang usaha tersebut, bila diperlukan.

Risiko maksimal dari risiko kredit dicerminkan dalam jumlah tercatat pada masing-masing golongan aset keuangan dalam laporan posisi keuangan konsolidasian. (Catatan 27c)

Tabel di bawah ini menunjukkan analisa umur aset keuangan Grup pada tanggal-tanggal pelaporan.

27. Financial risk management and fair value of financial instruments

a. Risk management policies

The Group is exposed to credit risk, currency risk, interest rate risk and liquidity risk arising in the normal course of business. The management continually monitors the Group's risk management process to ensure the appropriate balance between risk and control is achieved. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Group activities.

i. Credit risk

Credit risk arise from the possibility customers' failure to fulfill their obligations in accordance with the normal terms of transaction on the due date.

Credit risk arises from cash and cash equivalents, trade receivables, other receivables and due from related parties. Management places cash and cash equivalent only to banks and financial institutions which are reputable and reliable. To minimize credit risk on receivable, the Group policy is to deal with creditworthy counterparties and/or obtaining sufficient down payment, where appropriate, to mitigate credit risk. In addition, those receivables are monitored closely on an ongoing basis.

Based on the evaluation, management will determine the estimated uncollectible amount for receivables and determine the establishment of an allowance for impairment losses on trade receivables, if needed.

The maximum exposure to credit risk is represented by the carrying amount of each class of financial assets in the consolidated statement of financial position. (Note 27c)

The tables below present the aging analysis of the Group's financial assets as at reporting dates.

27. Manajemen risiko keuangan dan nilai wajar instrumen keuangan (lanjutan)

27. Financial risk management and fair value of financial instruments (continued)

a. Kebijakan manajemen risiko (lanjutan)

a. Risk management policies (continued)

i. Risiko kredit (lanjutan)

i. Credit risk (continued)

| | | 31 Maret/ March 2023 | | | | | |
|--|----------------|--|---|---------------------------|--------------------------------------|--|--|
| | | Belum jatuh tempo dan tidak mengalami penurunan nilai/ Neither past due nor impaired | Telah jatuh tempo tetapi tidak mengalami penurunan nilai/ Past due but not impaired | | | Telah jatuh tempo dan mengalami penurunan nilai/ Past due and impaired | |
| | | Jumlah/ Total | ≤ 3 bulan/ ≤ 3 months | 3 – 6 bulan/ 3 – 6 months | 6 bulan – 1 tahun/ 6 months – 1 year | | |
| Aset keuangan yang diukur dengan biaya perolehan diamortisasi | | | | | | | Financial assets measured at amortized cost |
| Kas dan setara kas | 108.747 | 108.747 | - | - | - | - | - Cash and cash equivalents |
| Piutang usaha | 406.467 | 237.088 | 127.092 | 42.287 | - | 36.736 | Trade receivables |
| Piutang lain-lain | 1.491 | 1.491 | - | - | - | - | - Other receivables |
| Piutang pihak berelasi | 127.067 | - | - | - | 127.067 | - | Due from related parties |
| Jumlah | 643.772 | 347.326 | 127.092 | 42.287 | 127.067 | 36.736 | Total |

| | | 31 Desember/ December 2022 | | | | | |
|--|----------------|--|---|---------------------------|--------------------------------------|--|--|
| | | Belum jatuh tempo dan tidak mengalami penurunan nilai/ Neither past due nor impaired | Telah jatuh tempo tetapi tidak mengalami penurunan nilai/ Past due but not impaired | | | Telah jatuh tempo dan mengalami penurunan nilai/ Past due and impaired | |
| | | Jumlah/ Total | ≤ 3 bulan/ ≤ 3 months | 3 – 6 bulan/ 3 – 6 months | 6 bulan – 1 tahun/ 6 months – 1 year | | |
| Aset keuangan yang diukur dengan biaya perolehan diamortisasi | | | | | | | Financial assets measured at amortized cost |
| Kas dan setara kas | 89.732 | 89.732 | - | - | - | - | - Cash and cash equivalents |
| Piutang usaha | 425.411 | 261.257 | 107.518 | 25.026 | - | 31.610 | Trade receivables |
| Piutang lain-lain | 2.793 | 2.793 | - | - | - | - | - Other receivables |
| Piutang pihak berelasi | 121.472 | - | - | - | 121.472 | - | Due from related parties |
| Jumlah | 639.408 | 353.782 | 107.518 | 25.026 | 121.472 | 31.610 | Total |

ii. Risiko mata uang

ii. Currency risk

Risiko mata uang adalah dimana nilai wajar atau arus kas masa depan suatu instrumen keuangan akan berfluktuasi karena perubahan kurs valuta asing.

Currency risk is where the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates.

Saldo aset dan liabilitas dalam mata uang asing lihat Catatan 28.

Balance of assets and liabilities in foreign currencies see Note 28.

Pada tanggal 31 Maret 2023 dan 31 Desember 2022, jika nilai tukar Rupiah melemah/menguat sebesar 5% dengan semua variabel konstan, laba sebelum pajak untuk tahun yang berakhir pada tanggal 31 Maret 2023 dan 31 Desember 2022 akan lebih rendah/tinggi sebesar Rp 2.572 juta dan Rp 3.528 juta, terutama sebagai laba rugi transaksi kas dan setara kas, piutang usaha, piutang pihak berelasi, utang usaha dan utang pihak berelasi.

On 31 March 2023 and 31 December 2022, if the Rupiah weakened/strengthened by 5% with all variables constant, income before tax for the year ended 31 March 2023 and 31 December 2022 would be lower/ higher by Rp 2,572 million and Rp 3,528 million, mainly as gain or loss transactions of cash and cash equivalents, trade receivables, due from related parties, trade payables and due to related parties.

27. Manajemen risiko keuangan dan nilai wajar instrumen keuangan (lanjutan)

a. Kebijakan manajemen risiko (lanjutan)

iii. Risiko suku bunga

Risiko suku bunga adalah risiko dimana nilai wajar atau arus kas kontraktual masa datang dari suatu instrumen keuangan akan terpengaruh akibat perubahan suku bunga pasar. Eksposur utama Grup yang terkait dengan risiko suku bunga adalah pinjaman bank jangka pendek, utang kepada pihak berelasi dan pinjaman bank jangka panjang.

Untuk meminimalkan risiko suku bunga, Grup mengelola beban bunga dengan mengevaluasi kecenderungan suku bunga pasar. Manajemen juga melakukan penelaahan berbagai suku bunga yang ditawarkan oleh kreditor untuk mendapatkan suku bunga yang menguntungkan sebelum mengambil keputusan untuk melakukan perikatan utang.

Tabel berikut menunjukkan sensitivitas terhadap perubahan yang mungkin terjadi pada suku bunga utang untuk tahun yang berakhir pada tanggal 31 Maret 2023 dan 31 Desember 2022 dengan semua variabel lainnya tetap konstan. Laba Grup sebelum pajak dipengaruhi dampak atas suku bunga yang mengambang sebagai berikut :

| Kenaikan/ penurunan suku bunga/ <i>Increase/ decrease in interest rate</i> | Efek pada laba sebelum pajak/ <i>Effect on profit before tax</i> | |
|---|---|---------|
| | 2023 | 2022 |
| + 0,5% | (4.302) | (4.256) |
| - 0,5% | 4.302 | 4.256 |

Asumsi pergerakan dalam analisis sensitivitas suku bunga berdasarkan observasi historis terhadap lingkungan pasar. Tidak ada dampak lain pada ekuitas Grup selain yang sudah mempengaruhi laba sebelum pajak penghasilan.

27. Financial risk management and fair value of financial instruments (continued)

a. Risk management policies (continued)

iii. Interest rate risk

Interest rate risk is the risk that the fair value or contractual future cash flows of a financial instrument will be affected due to changes in market interest rates. The Group's main exposure relating to the interest rate risk are short-term bank loans, amount due to related and long-term bank loans.

To minimize interest rate risk, the Group manages interest cost by evaluating market rate trends. Management also conducts assessment among interest rates offered by creditors to obtain the most favorable interest rate before taking any decision to enter into a new loan agreement.

The following table demonstrates the sensitivity to a reasonably possible change in interest rates on the debts for the year ended 31 March and 31 December 2022, with all other variables remain constant. The Group's profit before tax is affected impact on floating interest rates as follows :

| Kenaikan/ penurunan suku bunga/ <i>Increase/ decrease in interest rate</i> | Efek pada laba sebelum pajak/ <i>Effect on profit before tax</i> | |
|---|---|---------|
| | 2023 | 2022 |
| + 0,5% | (4.302) | (4.256) |
| - 0,5% | 4.302 | 4.256 |

Assumptions movements in interest rate sensitivity analysis are based on historical observations of the market environment. There is no other impact on the Group's equity other than those already affecting the income before income tax.

27. Manajemen risiko keuangan dan nilai wajar instrumen keuangan (lanjutan)

a. Kebijakan manajemen risiko (lanjutan)

iv. Risiko likuiditas

Risiko likuiditas adalah risiko bahwa Grup akan menghadapi kesulitan dalam memenuhi liabilitas keuangan karena kurangnya dana.

Grup memantau likuiditasnya dengan memantau ketat jadwal pembayaran liabilitas keuangan dan arus kas keluar untuk kegiatan sehari-hari, serta memastikan ketersediaan pendanaan yang cukup, baik yang mengikat dan tidak mengikat.

Tabel berikut menganalisa liabilitas keuangan Grup yang diselesaikan secara neto yang dikelompokkan berdasarkan periode yang tersisa sampai dengan tanggal jatuh tempo kontraktual. Jumlah yang diungkapkan dalam tabel merupakan arus kas kontraktual yang tidak didiskontokan.

27. Financial risk management and fair value of financial instruments (continued)

a. Risk management policies (continued)

iv. Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting financial obligations due to shortage of funds.

The Group monitors its liquidity by closely monitoring the payment scheduled of financial liabilities and cash outflows for daily activities, and ensuring adequate funding availability both committed and uncommitted.

The following table analyzes the financial liabilities of the Group which are settled on a net basis, classified based on the remaining period until the contractual maturity date. The amounts disclosed in the table represent contractual cash flows which are not discounted.

31 Maret/ March 2023

| | Jatuh tempo dalam satu tahun/ <i>Due within one year</i> | Jatuh tempo pada tahun ke-2/ <i>Due in the 2nd year</i> | Jatuh tempo diatas 2 tahun/ <i>Due over 2 years</i> | Jumlah/ <i>Total</i> | Nilai tercatat/ <i>Carrying amount</i> | |
|------------------------------|---|---|--|-------------------------|---|------------------------------|
| Liabilitas keuangan | | | | | | Financial liabilities |
| Pinjaman bank jangka pendek | 498.438 | - | - | 498.438 | 498.438 | Short-term bank loans |
| Utang usaha | 151.975 | - | - | 151.975 | 151.975 | Trade payables |
| Utang lain-lain | 196 | - | - | 196 | 196 | Other payables |
| Beban akrual | 19.879 | - | - | 19.879 | 19.879 | Accrued expenses |
| Utang pihak berelasi | - | - | 87.275 | 87.275 | 87.275 | Due to related parties |
| Pinjaman bank jangka panjang | 157.985 | 113.738 | 192.720 | 464.443 | 464.443 | Long-term bank loans |
| | | | | | | Financing company payables |
| Utang perusahaan pembiayaan | 12.363 | 4.443 | 6.993 | 23.819 | 23.819 | |
| Jumlah | 840.836 | 118.181 | 286.988 | 1.246.025 | 1.246.025 | Total |

31 Desember/ December 2022

| | Jatuh tempo dalam satu tahun/ <i>Due within one year</i> | Jatuh tempo pada tahun ke-2/ <i>Due in the 2nd year</i> | Jatuh tempo diatas 2 tahun/ <i>Due over 2 years</i> | Jumlah/ <i>Total</i> | Nilai tercatat/ <i>Carrying amount</i> | |
|------------------------------|---|---|--|-------------------------|---|------------------------------|
| Liabilitas keuangan | | | | | | Financial liabilities |
| Pinjaman bank jangka pendek | 508.766 | - | - | 508.766 | 508.766 | Short-term bank loans |
| Utang usaha | 151.821 | - | - | 151.821 | 151.821 | Trade payables |
| Utang lain-lain | 458 | - | - | 458 | 458 | Other payables |
| Beban akrual | 25.821 | - | - | 25.821 | 25.821 | Accrued expenses |
| Utang pihak berelasi | - | - | 90.637 | 90.637 | 90.637 | Due to related parties |
| Pinjaman bank jangka panjang | 135.808 | 96.232 | 99.679 | 331.719 | 331.719 | Long-term bank loans |
| | | | | | | Financing company payables |
| Utang perusahaan pembiayaan | 6.473 | 1.937 | - | 8.410 | 8.410 | |
| Jumlah | 829.147 | 98.169 | 190.316 | 1.117.632 | 1.117.632 | Total |

27. Manajemen risiko keuangan dan nilai wajar instrumen keuangan (lanjutan)

b. Manajemen modal

Tujuan utama dari pengelolaan modal Grup adalah untuk memastikan bahwa rasio modal selalu dalam kondisi sehat agar dapat mendukung kinerja usaha dan memaksimalkan nilai dari pemegang saham. Grup mengelola struktur modalnya dan membuat penyesuaian-penyesuaian sehubungan dengan perubahan kondisi ekonomi dan karakteristik dari risiko usahanya. Agar dapat menjaga dan menyesuaikan struktur modalnya, Grup melanjutkan untuk membina hubungan dengan kreditur agar kreditur tetap mendukung keuangan Grup. Tidak ada perubahan dalam tujuan, kebijakan dan proses dan sama seperti penerapan tahun-tahun sebelumnya.

Secara periodik, Grup melakukan penilaian utang untuk menilai kemungkinan pembiayaan kembali utang yang ada dengan utang baru yang memiliki biaya yang lebih efisien sehingga mengoptimalkan biaya utang dan menggunakan hasil pinjaman untuk investasi yang lebih menguntungkan.

Manajemen juga memantau modal dengan menggunakan beberapa ukuran leverage keuangan seperti rasio pinjaman terhadap ekuitas. Tujuan Grup adalah berusaha untuk menjaga kepatuhan sebagaimana yang dipersyaratkan oleh pemberi pinjaman.

Rasio pinjaman terhadap ekuitas Grup per 31 Maret 2023 dan 31 Desember 2022 adalah sebagai berikut :

| | <u>31 Maret/ March 2023</u> | <u>31 Desember/ December 2022</u> | |
|--|---------------------------------|---------------------------------------|-----------------------------|
| Pinjaman berbunga | 989.271 | 860.466 | Loans bearing interest |
| Jumlah ekuitas | <u>1.690.895</u> | <u>1.648.024</u> | Total equity |
| Rasio pinjaman terhadap ekuitas | <u><u>0.59</u></u> | <u><u>0,52</u></u> | Debt to equity ratio |

27. Financial risk management and fair value of financial instruments (continued)

b. Capital management

The main objective of the Group's capital management is to ensure that the capital ratio is always in a healthy condition in order to support business performance and maximize shareholder value. The Group manages its capital structure and makes adjustments with respect to changes in economic conditions and the characteristics of their business risks. In order to maintain and adjust its capital structure, the Group will continue to developing relationships with creditors in order to continue to support the Group's financial. No changes have been made in the objectives, policies and processes as they have been applied in previous years.

Periodically, the Group conducts debt valuation to assess possibilities of refinancing existing debts with new ones which have more efficient cost that will lead to more optimized cost of debt and use of the proceeds for more profitable investment.

Management also conducts capital monitoring by using some measures of financial leverage such as debt to equity ratio. The purpose of the Group is attempted to maintain the compliance as required by the lender.

The Group's debt to equity ratios as of 31 March 2023 and 31 December 2022 are as follow :

27. Manajemen risiko keuangan dan nilai wajar instrumen keuangan (lanjutan)

c. Estimasi nilai wajar

Nilai wajar aset dan liabilitas keuangan diestimasi untuk keperluan pengakuan dan pengukuran atau untuk keperluan pengungkapan.

PSAK No. 68, "Pengukuran Nilai Wajar" mensyaratkan pengungkapan atas pengukuran nilai wajar dengan tingkat hirarki nilai wajar sebagai berikut :

- harga kuotasian di pasar aktif untuk aset atau liabilitas yang identik yang dimiliki pihak lain,
- jika harga tersebut tidak tersedia, maka menggunakan input lain yang dapat diobservasi baik secara langsung atau secara tidak langsung, dan
- jika harga yang dapat diobservasi dalam (a) dan (b) tidak tersedia, maka menggunakan teknik penilaian lain.

Tabel di bawah ini menggambarkan nilai tercatat dan nilai wajar dari aset dan liabilitas keuangan :

| | 2023 | | 2022 | | |
|--|------------------------------------|----------------------------|------------------------------------|----------------------------|---|
| | Nilai tercatat/ Carrying amount | Nilai wajar/ Fair value | Nilai tercatat/ Carrying amount | Nilai wajar/ Fair value | |
| Aset keuangan | | | | | Financial assets |
| <u>Aset keuangan yang diukur dengan biaya perolehan amortisasi :</u> | | | | | <u>Financial assets measured at amortized cost :</u> |
| Kas dan setara kas | 108.747 | 108.747 | 89.732 | 89.732 | Cash and cash equivalents |
| Piutang usaha | 369.731 | 369.731 | 393.801 | 393.801 | Trade receivables |
| Piutang lain-lain | 1.491 | 1.491 | 2.793 | 2.793 | Other receivables |
| Piutang pihak berelasi | 127.067 | 127.067 | 121.472 | 121.472 | Due from related parties |
| Jumlah aset keuangan | 607.036 | 607.036 | 607.798 | 607.798 | Total financial assets |
| Liabilitas keuangan | | | | | Financial liabilities |
| <u>Liabilitas keuangan diukur pada biaya perolehan diamortisasi</u> | | | | | <u>Financial liabilities measured at amortized cost</u> |
| Pinjaman bank jangka pendek | 498.438 | 498.438 | 508.766 | 508.766 | Short-term bank loans |
| Utang usaha | 151.975 | 151.975 | 151.821 | 151.821 | Trade payables |
| Utang lain-lain | 196 | 196 | 458 | 458 | Other payables |
| Beban akrual | 19.879 | 19.879 | 25.821 | 25.821 | Accrued expenses |
| Utang pihak berelasi | 87.275 | 87.275 | 90.637 | 90.637 | Due to related parties |
| Pinjaman bank jangka panjang | 464.443 | 464.443 | 331.719 | 331.719 | Long-term bank loans |
| Utang perusahaan pembiayaan | 23.819 | 23.819 | 8.410 | 8.410 | Financing company payables |
| Jumlah liabilitas keuangan | 1.246.025 | 1.246.025 | 1.117.632 | 1.117.632 | Total financial liabilities |

27. Financial risk management and fair value of financial instruments (continued)

c. Fair value estimation

The fair value of financial assets and liabilities is estimated for the purposes of recognition and measurement or for disclosure purposes.

SFAS No. 68, "Fair value measurement" requires disclosure of fair value measurements with the following levels of the fair value hierarchy :

- quoted prices in active markets for identical assets or liabilities held by other party,
- if the price is not available, then use other inputs that can be observed either directly or indirectly, and
- if the prices that can be observed in (a) and (b) are not available, then use another valuation technique.

The table below describes the carrying amount and fair value of financial assets and liabilities :

27. Manajemen risiko keuangan dan nilai wajar instrumen keuangan (lanjutan)

c. Estimasi nilai wajar (lanjutan)

Nilai tercatat aset dan liabilitas keuangan disajikan di dalam laporan posisi keuangan konsolidasian mendekati nilai wajarnya karena dampak pendiskontoan yang tidak signifikan atau disajikan pada biaya perolehan karena nilai wajarnya tidak dapat diukur secara handal.

Manajemen menetapkan bahwa nilai tercatat (berdasarkan jumlah nosional) kas dan setara kas, piutang usaha, piutang lain-lain, utang usaha dan beban akrual kurang lebih sebesar nilai wajarnya karena instrumen keuangan tersebut berjangka pendek dan dampak pendiskontoan yang tidak signifikan.

Nilai wajar dari utang piutang pihak berelasi dilaporkan sebesar nilai tercatatnya yaitu sebesar jumlah yang diterima atau dibayar karena nilai wajar tidak bisa dihitung secara handal.

Nilai tercatat dari pinjaman bank jangka pendek dan jangka panjang dengan suku bunga mengambang kurang lebih sebesar nilai wajarnya karena dinilai ulang secara berkala.

27. Financial risk management and fair value of financial instruments (continued)

c. Fair value estimation (continued)

The carrying amount of financial assets and liabilities presented in the statement of consolidated financial position approximates their fair value because of the insignificant effect of discounting or is presented at cost because their fair value cannot be measured reliably.

Management have determined that the carrying amounts (based on notional amounts) of cash and cash equivalents, trade receivables, other receivables, trade payables, other payables and accrued expenses reasonably approximate their fair values because of their short-term maturities and the impact of discounting is not significant.

The fair value of due to and due from related parties stated at their carrying amount is equal to the amount received or paid because their fair values cannot be reliably measured

The carrying amounts of short and long-term bank loans with floating interest rates approximate their fair values as they are reassessed periodically.

28. Aset (liabilitas) moneter dalam mata uang asing

31 Maret 2023

| | <u>US\$</u> | <u>SGD</u> | <u>EUR</u> | <u>CNY</u> | <u>MYR</u> | <u>HKD</u> | <u>Setara dengan jutaan Rupiah (Rp)/ Equivalent with million Rupiah (Rp)</u> | |
|--|--------------------|---------------|------------|--------------|--------------|--------------|--|--|
| Aset moneter | | | | | | | | Monetary assets |
| Kas dan setara kas | 675.734 | 12.126 | 355 | 2.937 | 1.401 | 2.650 | 10.338 | Cash and cash equivalents |
| Piutang usaha | 1.186.007 | - | - | - | - | - | 17.864 | Trade receivables |
| Piutang pihak berelasi | 411.735 | - | - | - | - | - | 6.202 | Due from related parties |
| Jumlah aset moneter | 2.292.944 | 12.126 | 355 | 2.937 | 1.401 | 2.650 | 34.404 | Total monetary assets |
| Liabilitas moneter | | | | | | | | Monetary liabilities |
| Utang usaha | (674.187) | - | - | - | - | - | (10.155) | Trade payables |
| Utang pihak berelasi | (5.026.067) | - | - | - | - | - | (75.701) | Due to related parties |
| Jumlah liabilitas moneter | (5.700.254) | - | - | - | - | - | (85.856) | Total monetary liabilities |
| Jumlah aset (liabilitas) moneter - bersih | (3.407.309) | 12.126 | 355 | 2.937 | 1.401 | 2.650 | (51.452) | Total monetary assets (liabilities) - net |

28. Monetary assets (liabilities) in foreign currencies

31 March 2023

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28. Aset (liabilitas) moneter dalam mata uang asing (lanjutan)

31 Desember 2022

28. Financial risk management and fair value of financial instruments (continued)

31 December 2022

| | <u>US\$</u> | <u>SGD</u> | <u>EUR</u> | <u>CNY</u> | <u>MYR</u> | <u>HKD</u> | <u>Setara dengan jutaan Rupiah (Rp)/ Equivalent with million Rupiah (Rp)</u> | |
|--|--------------------|---------------|------------|--------------|--------------|--------------|--|--|
| Aset moneter | | | | | | | | Monetary assets |
| Kas dan setara kas | 431.949 | 11.808 | 355 | 2.937 | 1.401 | 2.650 | 6.956 | Cash and cash equivalents |
| Piutang usaha | 1.218.211 | - | - | - | - | - | 19.164 | Trade receivables |
| Piutang pihak berelasi | 411.735 | - | - | - | - | - | 6.477 | Due from related parties |
| Jumlah aset moneter | <u>2.061.895</u> | <u>11.808</u> | <u>355</u> | <u>2.937</u> | <u>1.401</u> | <u>2.650</u> | <u>32.597</u> | Total monetary assets |
| Liabilitas moneter | | | | | | | | Monetary liabilities |
| Utang usaha | (1.531.345) | - | - | - | - | - | (24.090) | Trade payables |
| Utang pihak berelasi | (5.026.067) | - | - | - | - | - | (79.065) | Due to related parties |
| Jumlah liabilitas moneter | <u>(6.557.412)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(103.155)</u> | Total monetary liabilities |
| Jumlah aset (liabilitas) moneter - bersih | <u>(4.495.517)</u> | <u>11.808</u> | <u>355</u> | <u>2.937</u> | <u>1.401</u> | <u>2.650</u> | <u>(70.558)</u> | Total monetary assets (liabilities) - net |

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 (lanjutan)

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(Disajikan dalam jutaan Rupiah,
 kecuali dinyatakan lain)

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 unless otherwise stated)

29. Segmen operasi

Segmen operasi di bawah ini dilaporkan berdasarkan informasi yang digunakan oleh manajemen untuk mengevaluasi kinerja segmen usaha.

Grup terutama mengklasifikasikan kegiatan usahanya menjadi kegiatan usaha transportasi laut dan kegiatan usaha lainnya.

Informasi tentang laba atau rugi, aset dan liabilitas segmen adalah sebagai berikut :

| | Kegiatan usaha transportasi laut/ Sea transportation business activities | Kegiatan usaha lainnya/ Other business activities | Jumlah/ Total | |
|--|---|--|--------------------------|--|
| | | | | <u>For the three months period ended 31 March 2023</u> |
| <u>Untuk periode tiga bulan yang berakhir pada tanggal 31 Maret 2023</u> | | | | |
| Pendapatan | 381.585 | 2.218 | 384.076 | Revenue |
| Penghasilan bunga | 211 | 13 | 224 | Interest income |
| Beban bunga | 22.247 | - | 22.247 | Interest expenses |
| Penambahan aset tetap | 125.382 | - | 125.382 | Addition of fixed assets |
| Penyusutan aset tetap | 74.121 | - | 74.121 | Depreciation of fixed assets |
| Laba segmen | 42.887 | 216 | 43.103 | Segments income |
| | | | | <u>As of 31 March 2023</u> |
| <u>Per 31 Maret 2023</u> | | | | |
| Aset segmen | 2.970.922 | 23.927 | 2.994.849 | Segments assets |
| Liabilitas segmen | 1.288.709 | 15.245 | 1.303.954 | Segments liabilities |

| | Kegiatan usaha transportasi laut/ Sea transportation business activities | Kegiatan usaha lainnya/ Other business activities | Jumlah/ Total | |
|--|---|--|--------------------------|--|
| | | | | <u>For the three months period ended 31 March 2022</u> |
| <u>Untuk periode tiga bulan yang berakhir pada tanggal 31 Maret 2022</u> | | | | |
| Pendapatan | 415.048 | 2.506 | 417.554 | Revenue |
| Penghasilan bunga | 140 | 11 | 150 | Interest income |
| Beban bunga | 21.469 | - | 21.469 | Interest expenses |
| Penambahan aset tetap | 22.300 | - | 22.300 | Addition of fixed assets |
| Penyusutan aset tetap | 65.211 | - | 65.211 | Depreciation of fixed assets |
| Laba segmen | 40.644 | 1.915 | 42.559 | Segments income |
| | | | | <u>As of 31 December 2022</u> |
| <u>Per 31 Desember 2022</u> | | | | |
| Aset segmen | 2.783.856 | 26.013 | 2.809.869 | Segments assets |
| Liabilitas segmen | 1.150.731 | 11.114 | 1.161.845 | Segments liabilities |

29. Operating segments

The following operating segments are reported based on information used by management to evaluate the performance of business segments.

The Group primarily classifies its business activities into sea transportation business activities and other business activities.

Information about profit or loss, segment assets and liabilities are as follows :

30. Peristiwa penting setelah periode pelaporan

Sampai dengan tanggal penerbitan laporan keuangan konsolidasian, tidak ada peristiwa penting lain setelah periode pelaporan yang mungkin berdampak signifikan terhadap laporan keuangan konsolidasian per tanggal dan untuk tahun yang berakhir 31 Maret 2023.

30. Events after the reporting period

Up to the issuance date of the consolidated financial statements, there is no other significant events after the reporting period which might have a significant effect to the consolidated financial statements as of and for the year ended 31 March 2023/49.