Bentleys
THINKING AHEAD

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6 January 2015

The Directors
Pine Capital Limited
Level 5
56 Pitt Street
SYDNEY NSW 2000

Dear Sirs

Amendment to Investigating Accountant's Report – Pine Capital Limited - Issued 10 September 2014

This amended report has been prepared at the request of the Directors of Pine Capital Limited ("Pine Capital" or "the Company"), for submission to the Australian Stock Exchange ("ASX") as supplementary information to its prospectus lodged with the Australian Securities and Investment Commission ("ASIC") on 12 September 2014 ("Prospectus"). This report should be read in conjunction with our Investigating Accountant's Report issued on 10 September 2014 which was also included in the prospectus.

Following the lodgement of the prospectus, the company has issued 3,040,000 ordinary shares at an issue price of 20 cents each to raise a total of $608,000 ("share issue"). Appendix 1 – Historical and Proforma Financial Information and Appendix 2 – Notes to and Forming Part of the Financial Statements reflect the changes in the Proforma Statement of Financial Position and the notes to and Forming part of the Financial Statements as a result of the share issue. Unless disclosed in Appendix 1 and 2, no other changes have occurred to the proforma financial statements as detailed in our report on 10 September 2014.

Appendix 3 outlines the comparison of Indonesian Generally Accepted Accounting Principles ("IGAAP") to International Financial Reporting Standards ("IFRS"). We have reviewed this document and nothing has come to our attention that would indicate that the proforma financial statements are materially misstated.

We note that no modification to our opinion expressed in our letter on the 10 September 2014 is appropriate as a result of the additional information disclosed in Appendix 1, 2 and 3

Yours faithfully

BENTLEYS NSW AUDIT PTY LIMITED

ROBERT EVETT

Director

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Appendix 1 – Historical and Pro-Forma Financial Information

Statement of Financial Position

	Note	Reviewed Actual 31December 2013	Reviewed Pro forma 31 December 2013
		$	$
CURRENT ASSETS			
Cash and Cash Equivalents	2	531	633,914
Receivables		-	2,091,650
Inventory		-	870,949
Other Assets		-	767,675
TOTAL CURRENT ASSETS		531	4,364,188
NON CURRENT ASSETS			
Financial Assets		-	496,746
Property, Plant and Equipment		-	278,093
Intangible Assets		-	195,160
Deferred Tax Asset		-	11,735
Other Assets		-	131,058
TOTAL NON CURRENT ASSETS		-	1,112,792
TOTAL ASSETS		**531**	**5,476,980**
CURRENT LIABILITIES			
Trade and other payables		600	1,024,004
Interest Bearing Liabilities		-	258,044
Tax Liabilities		-	368,666
TOTAL CURRENT LIABILITIES		600	1,650,714

	Note	Reviewed Actual 31December 2013 $	Reviewed Pro forma 31 December 2013 $
NON CURRENT LIABILITIES			
Related Party Payable		-	1,267,155
Employee Entitlements		-	46,941
TOTAL NON-CURRENT LIABILITIES		-	1,314,096
TOTAL LIABILITIES		**600**	**2,964,810**
NET ASSETS		**(69)**	**2,512,170**
EQUITY			
Contributed Equity	3	1	1,372,774
Retained Earnings/(Accumulated losses)		(70)	1,043,633
Reserve			(216)
Minority Interest		-	95,979
TOTAL EQUITY		**(69)**	**2,512,170**

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Appendix 2 – Notes to and Forming Part of the Financial Statements

1. Actual and Proposed Transactions to Arrive at the Pro-Forma Financial Information

The pro-forma financial information has been included for illustrative purposes to reflect the position of Pine Capital on the assumption that the following transactions had occurred as at 31 December 2013:

i. Issue of 3,080,000 shares in Pine Capital for $0.03 per share on 4 July 2014 as pursuant to the prospectus;
ii. Issue of 80 million shares at SGD $0.10 in Story-I for acquisition of 95% of PT INetindo Infocom, PT INetindo Infocom is deemed the accounting acquirer under AASB 3;
iii. Issue of 111,123,708 shares in Pine Capital for $0.20 per share to Story-I as consideration for the acquisition of 100% share in Story –I, Story-I is deemed the accounting acquirer under AASB3;
iv. Issue of 3,040,000 shares in Pine Capital for $0.20 per share; and
v. Prospectus costs of $121,926 pursuant to prospectus.

	Note	Reviewed Actual 31 December 2013 $	Reviewed Pro forma 31 December 2013 $
2. Cash and cash equivalents			
Cash at Bank		531	55,440
Issue of 3,080,000 ordinary shares pursuant to the Prospectus	1(i)	-	92,400
Issue of 3,040,000 ordinary shares	1(iv)	-	608,000
Prospectus issue costs	1(v)	-	(121,926)
		-	
		531	**633,914**

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	Note	Reviewed Actual 31 December 2013 $	Reviewed Pro forma 31 December 2013 $
3. Contributed Equity			
Balance at 31 December 2013		1	1
Issued Capital in PT INetindo Infocom, recognised under AABS3 reverse acquisition			821,249
5% Minority Interest as a result of acquisition of Story-I			(41,062)
Fair Value acquisition of Story-I			14,181
Fair Value Acquisition of Pine Capital Limited			92,331
Issue of 3,040,000 of ordinary shares	1(iv)	-	608,000
Prospectus Issue Costs	1(v)	-	(121,926)
		1	**1,372,774**

	Note	No.	No.
a. Ordinary shares			
Balance at 31 December 2013		3,000,000	3,000,000
Issue of 3,080,000 ordinary shares pursuant to the Prospectus	1(i)	-	3,080,000
Issue of 111,123,708 ordinary shares for acquisition of Story-I	1(iii)	-	111,123,708
Issue of 3,040,000 ordinary shares	1(iv)	-	3,040,000
		3,000,000	**120,243,708**

Appendix 3
PT Inetindo Infocom
year ended 31 December 2013

Accounting Policies applied by PT Inetindo Info	Consistent with A-IFRS	GAAP Adjustment required
Financial Instruments **1. Financial Assets**		
Initial recognition Financial assets within the scope of PSAK No. 55 (Revised 2011) are classified as financial assets at fair value through profit or loss (FVTPL), held-tomaturity investments (HTM), loans and receivables, or available-for-sale (AFS) financial assets. The Company determines the classification of its financial assets at initial recognition and, where allowed and appropriate, re-evaluates the classification of the assets at each reporting date. Financial assets are initially recognized at fair value, in the case of investments not classified as at fair value through profit or loss, fair value plus transaction costs that are directly attributable to the acquisition or issuance of financial assets. Subsequent measurement of financial assets depends on their classification as follows: Financial Assets at Fair Value Through Profit or Loss (FVTPL)	Treatment consistent with AASB 132 and AASB 139	No adjustment required
Subsequent Measurement Financial assets are classified as financial assets at fair value through profit or loss (FVTPL) when the financial assets acquired for trading or designated upon initial recognition as FVTPL.Financial assets are classified as held for trading if acquired for the purpose of selling or repurchasing in the near future. Derivative assets are also classified as held for trading unless they are designated as derivative assets effective hedging instruments. Financial assets at FVTPL include financial assets held for trading and financial assets designated upon initial recognition as FVTPL are presented in the statement of financial position at fair value with gains or losses from changes in fair value recognized in the statement of comprehensive income include dividends or interest earned on financial assets without deducting transaction costs that may occur upon the sale or other disposal.	Treatment consistent with AASB 132 and AASB 139	No adjustment required
Held-to-Maturity Investments Non-derivative financial assets with fixed or determinable payments and maturity are classified as held-to-maturity investments when the Company has the positive intention and ability to hold them until maturity. After initial measurement, investments held to maturity are measured at amortized cost using the effective interest method (EIR). This method uses the EIR for discounted estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset. Gains and losses are recognized in the statements of comprehensive income when the investments are derecognized or impaired, as well as through the amortization process.	Treatment consistent with AASB 132 and AASB 139	No adjustment required
Loans and Receivables Loans and receivables are non-derivative financial assets with fixed or determinable payments and have no quotations in an active market. After initial recognition, the financial assets are measured at amortized cost using the EIR. Gains and losses are recognized in the statements of comprehensive income when the loans and receivables are derecognized or impaired, as well as through the amortization process.	Treatment consistent with AASB 132 and AASB 139	No adjustment required

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PT Inetindo Infocom
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Accounting Policies applied by PT Inetindo Info	Consistent with A-IFRS	GAAP Adjustment required
2. Financial Liabilities **Initial recognition** Financial liabilities within the scope of PSAK No. 55 (Revised 2011) are classified as financial liabilities measured at fair value through profit or loss (FVTPL), financial liabilities that are measured at amortized cost (other payables and derivatives designated as effective hedging instruments, which appropriate).The Company determines the classification of its financial liabilities at initial recognition. Financial liabilities are initially measured at fair value and in the case of financial liabilities not classified as at fair value through profit or loss (FVTPL), fair value plus transaction costs that are directly attributable to the issuance of financial liabilities.	Treatment consistent with AASB 132 and AASB 139	No adjustment required
Subsequent Measurement		
Subsequent measurement of financial liabilities depends on their classification as follows: Financial Liabilities at Fair Value Through Profit or Loss (FVTPL) Financial liabilities are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near future.Derivatives are also classified as held for trading unless they are designated as derivative liabilities effective hedging instruments. Gains or losses on liabilities held for trading are recognized in the statement of comprehensive income. Financial liabilities that are designated as financial liabilities at fair value through profit or loss (FVTPL) include financial liabilities held for trading and designated upon initial recognition as FVTPL are presented in the statement of financial position at fair value with gains or losses from changes in fair value recognized in statement of comprehensive income.	Treatment consistent with AASB 132 and AASB 139	No adjustment required
Financial Liabilities at Amortized Cost After initial recognition, financial liabilities are measured at amortized cost using the EIR. Amortized cost is calculated by using the EIR method less any allowance for impairment and financing or principal reduction.The calculation takes into account any premium or discount on acquisition and includes transaction costs and fees that are an integral part of the effective interest rate. Gains and losses are recognized in the statements of comprehensive income when the liabilities are derecognized as well as through the amortization process.	Treatment consistent with AASB 132 and AASB 139	No adjustment required
3. Offsetting of Financial Instruments Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position if, and only if, there is a legal right to offset the carrying amount of financial assets and financial liabilities and there is an intention to settle on a net basis, or to realize the asset and settle the liability simultaneously	Treatment consistent with AASB 132 and AASB 139	No adjustment required
Fair Value of Financial Instruments The fair value of financial instruments that are actively traded in organized financial markets is determined by reference to their quoted prices in an active market at the close of business on the financial position date without any deduction for transaction costs. For financial instruments with no active market, fair value is determined using valuation techniques. Such techniques may include the use of fair market transactions between the parties who understand and are willing to (arm's length transactions), referring to the current fair value of another instrument that is substantially the same, discounted cash flow analysis or other valuation models.	Treatment consistent with AASB 132 and AASB 139	No adjustment required
Credit Risk Adjustment The Company adjusts the price in the more advantageous market to reflect any differences in counterparty credit risk between instruments traded in that market and the instruments being valued for financial asset positions. In determining the fair value of financial liabilities position, the Company's credit risk associated with the instrument should be taken into account	Treatment consistent with AASB 132 and AASB 139	No adjustment required
5. Impairment of Financial Assets The Company evaluates at the end of each reporting period whether there is objective evidence that a financial asset or Company of financial assets has been impaired. **Financial Assets Measured at Amortized Cost** For loans and receivables carried at amortized cost, the Company determines individually for impairment based on objective evidence of	Treatment consistent with AASB 132 and AASB 139	No adjustment required

Accounting Policies applied by PT Inetindo Info	Consistent with A-IFRS	GAAP Adjustment required
impairment exists. The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognized in the statement of comprehensive income. Interest income is recognized further at the carrying reduced value, based on the beginning EIR of the asset. Loans and receivables, together with the associated allowance are written-off when there is no realistic possibility of future recovery and all collateral has been realized or has been transferred to the Company. If, in a subsequent period, the estimated value of the financial asset impairment loss increases or decreases because of an event occurring after the impairment was recognized, the impairment loss previously recognized increased or reduced by adjusting the allowance account. If future removal can be recovered, the recovery amount is recognized in the statements of comprehensive income.		
Available-for-Sales (AFS) Financial Assets In this case the equity instruments are classified as AFS financial assets, objective evidence of impairment, including the significant or long-term decline in the fair value of the investment below its acquisition cost.	Treatment consistent with AASB 132 and AASB 139	No adjustment required
6. Derecongnition of Financial Assets and Financial Liabilities **Financial Assets** Financial assets (or whichever is appropriate, part of a financial asset or part of a Company of similar financial assets) are derecognizedwhen: (1) the contractual rights to receive the cash flows from the asset have ceased to exist; or (2) the Company has transferred their contractual rights to receive the cash flows from the financial asset or an obligation to pay the received cash flows in fullwithout significant delay to a third party in the pass-through; and either (a) the Company has transferred substantially all the risks and rewards of the assets, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.	Treatment consistent with AASB 132 and AASB 139	No adjustment required
Financial Liabilities Financial liabilities are derecognized when the liability is terminated or canceled or expired. When an existing financial liability is replaced by another financial liabilities from the same lender on substantially different terms, or substantially modify the terms of a liability thatcurrently exists, an exchange or modification is treated as a derecognition of the initial liability and the recognition of a new liability, and the difference between the carrying amount of each liability recognized in the statement of comprehensive income.	Treatment consistent with AASB 132 and AASB 139	No adjustment required

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PT Inetindo Infocom
year ended 31 December 2013

Accounting Policies applied by PT Inetindo Info	Consistent with A-IFRS	GAAP Adjustment required
d. Cash and Cash Equivalents Cash is the means of payment that ready and free to be used to finance the activities of the Company. Cash equivalents are investments that are highly liquid, short-term, and it can quickly become cash in the amount that can be determined and have the risk of changes in value are not significant with maturities of three months or less from the date of placement and not pledged as collateral or restricted in usage . Cash in banks and deposits are restricted with respect to the terms of the loan agreement is presented as "Restricted Cash in Banks and Deposits ". Cash in banks and deposits will be used to pay liabilities due within 1 (one) year, is presented as part of current assets. Cash in banks and other deposits which are restricted presented as non-current assets.	Treatment consistent with AASB 132 and AASB 139	No adjustment required
e. Account Receivables Receivables are presented according to the value that can be realized. Uncollectible receivables written off immediately, allowance for doubtful accounts is based on the review of the management of the state and the collectibility of each customer at the end of the year.	Treatment consistent with AASB 132 and AASB 139	No adjustment required
f. Inventories Inventories which consist raw material are stated at cost determined byfirst in first out(FIFO) method.	Treatment consistent with AASB 102. Note that net realisable value is not explicitly stated however net realisable value is stated under accounting estimates in D	Review of audit workpapers that net realisable value has been reviewed. No adjustment required
g. Advance Payment Advances are paid on the purchase of fixed assets will be considered at the time the transaction.	Treatment consistent with AASB 116	No adjustment required
h. Prepaid Expenses Prepaid expenses are amortized over, their beneficial periods by using the straight-line method.	Treatment consistent with AASB 132 and AASB 139	No adjustment required
i. Property and Equipment Effective January 1, 2012, the Company adopted PSAK No. 16 (Revised 2011), "Property, Plant and Equipment" which replaces PSAK No. 16 (Revised 2007), "Fixed Assets" The application of the revised standard has no significant impact on the financial position or performance of the Company. The Company has chosen the cost model for measurement of their property and equipment. Property and equipment are stated at cost less accumulated depreciation and impairment losses. Depreciation is computed using the straight-line method over the useful life of the assets. Estimated useful lives as follows: **Year** 4 / Year Equipment 4 Year Office assets 4 Year Other assets At the end of each financial year, management reviewed the residual values, useful lives and methods of depreciation, and if appropriate, adjusted prospectively. The cost of repairs and maintenance is charged to the statement of comprehensive income as incurred; replacement or inspection costs are capitalized when incurred, and if it is probable future economic benefits associated with the item will flow to the Company, and the cost of the asset can be measured reliably. The carrying amount of property and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal.Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of comprehensive income in the year the asset is derecognized. Construction in progress is presented in the "Property, Plant and Equipment" and is stated at cost. The accumulated cost for the construction in progress is transferred to respective property, plant and equipment when the assets are completed and ready for intended use	Treatment consistent with AASB 116	No adjustment required

Accounting Policies applied by PT Inetindo Info	Consistent with A-IFRS	GAAP Adjustment required
j. Intangible Asset Effective January 1, 2011, the Company adopted prospectively PSAK No. 19 (Revised 2010), "Intangible Assets", which replaces PSAK No. 19 (Revised 2000), "Intangible Assets". Besides, the Company also adopted ISAK No. 14 (2011), "Web Site Cost". Intangible assets can be recognized only if: i. likely to obtain the future economic benefits of the asset, and ii. cost of that asset can be measured reliably. Intangible assets are initially recognized at cost or the amount attributable to the item when it was first recognized, where applicable. The Company has chosen the cost model for measurement intangible assets. Intangible assets with finite useful lives are amortized systematically over the useful life. Intangible assets with unlimited useful life are not necessarily amortized, but must be done on an annual basis the comparison between the carrying value and the recoverable amount. In addition, effective January 1, 2012, the Company also adopted prospectively ISAK No. 25, "Land Rights". Application of this ISAK is just to reclassify the cost of the land rights for the initial acquisition of land and account for the extension of rights to "Intangible Assets" account. Land rights are amortized using the straight-line method for xx to xx years. Application this ISAK does not have a significant influence on the financial position or performance of the Company. Other deferred charges that have benefit economic in the future are amortized over the estimated future useful lives using the straight-line method.	Treatment consistent with AASB 138	No adjustment required
k. Transaction and Balances in Foreign Currency Effective January 1, 2012, the Company adopted PSAK No. 10 (Revised 2010), "The Effects of Changes in Foreign Exchange Rates" which replaces PSAK No. 10, "Transactions in Foreign Currencies", PSAK No. 11, "Translation of Financial Statements in Foreign Currencies", PSAK No. 52, "Reporting Currency" and ISAK No. 4 Interpretation ofParagraph 20 PSAK 10: The Allowed Alternative Treatment for Foreign Exchange Difference". The application of the revised standard has no significant impact on the financial position or performance of the Company. This revised standard sets up measurement and presentation currency of an entity in which the measurement currency should use a functional currency as the presentation currency may use a currency other than the functional currency. In determining the functional currency of the entity to consider the following factors: a. Currency that most influences the selling price for goods and services, or from a country whose competitive forces and legislation largely determine the selling price of goods and services; b. Currency that most influences the cost of labor, material and other costs of the procurement of goods or services; c. The currency in which funds from financing activities (i.e. issuing debt and equity instruments) are produced; d. The currency in which receipts from operating activities are usually retained. The Company using the Rupiah currency as the functional currency and the reporting currency. Transactions in foreign currencies are recorded into Rupiah using the exchange rate at the transactions incurred. On the date of the statement of financial position, monetary assets and liabilities denominated in foreign currencies are adjusted to Rupiah using the middle rate set by Bank Indonesia on the last banking day of the period. Gains or losses are credited or charged to the statement of comprehensive income.	Treatment consistent with AASB 121	No adjustment required

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Accounting Policies applied by PT Inetindo Info	Consistent with A-IFRS	GAAP Adjustment required
Effective January1, 2012, the Company adopted PSAK No. 24 (Revised 2010), "Employee Benefit", which replaces PSAK No. 24 (Revised 2004), "Employee Benefit". Besides, the Company also adopted ISAK No. 15, "PSAK 24 (R2010): The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interactions". The application of the revised PSAK and ISAK has no significant impact on the financial position or performance of the Company. The Company recorded employee benefits under the Law No. 13 year 2003 dated March 25, 2003. Under PSAK No. 24 (Revised 2010), the cost of providing defined benefit post-employment benefits is determined using actuarial valuation "Projected Unit Credit". Actuarial gains and losses are recognized in the statements of comprehensive income when the net cumulative unrecognized actuarial gains and losses at the end of the previous reporting year exceed thegreaterof 10% of the present value of the defined benefit liabilities at that date and 10% of the fair value of any plan assets at that date. Gains or losses are recognized on a straight-line basis over the expected average expected remaining service years of the employees. Past service costs that occur when introducing a defined benefit plan or changes in the benefits of an existing program are amortized over the period until the benefits become vested.	Treatment consistent with AASB 119	No adjustment required
m. Revenue and Expense Recognition Effective January1, 2011, the Company adopted PSAK No. 23 (Revised 2010), "Revenue". This revised PSAK identifies revenue recognition criteria to be fulfilled, so that revenue can be recognized, and the accounting treatment of revenue arising from certain transactions and events, as well as practical guidance on the application of the criteria on revenue recognition. Revenue is recognized when it is probable the economic benefits to be obtained by the Business Company and the amount can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates and value added tax (VAT). Criteria revenue recognition must also be met, namely when the goods have been delivered to the customer or the service has been delivered. Expenses are recognized when incurred (accrual basis).	Treatment consistent with AASB 118	No adjustment required

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Accounting Policies applied by PT Inetindo Info	Consistent with A-IFRS	GAAP Adjustment required
n. Income Tax Effective January 1, 2012, the Company adopted PSAK No. 46 (Revised 2010), "Income Taxes", which replaces PSAK No. 46 (Revised 1997), "Accounting for Income Taxes". Besides, the Company also adopted ISAK No. 20, "Income Taxes: Changes in the Tax Status of an Enterprise of its Shareholders". The application of the revised PSAK and ISAK has no significant impact on the financial position or performance of the Company. Current tax expense is based on taxable income for the period which is calculated based on applicable tax rates. Total current tax, which has not been paid, must be recognized as a liability. If the amount of tax paid for the current period and prior periods exceeds the amount of tax due for those periods, the difference is recognized as an asset. Deferred tax assets and liabilities are recognized for temporary differences between assets and liabilities for commercial purposes and for tax purposes at each reporting date. Future tax benefits, such as the balance of unused tax losses are 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 statement of financial position date. Amendments to taxation liabilities are recognized when the tax assessment letter ("SKP") received and/or, if objected to and/or appealed against by the Company, when the decision on the objection and/or appeal is determined.	Treatment consistent with AASB 120	No adjustment required
4. ESTIMATES AND JUDGMENTS OF SIGNIFICANT ACCOUNTING **Judgments, Estimates and Assumptions** The preparation of financial statements requires management of the Company to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Uncertainty about the judgment, estimates and assumptions could result in material adjustments to the carrying value of assets and liabilities infuture period. The key assumptions of the future and the other key source of uncertainty in estimation at the reporting date that have a significant risk of material adjustment to the carrying amounts of assets and liabilities for the future period described below. The Company bases estimates and assumptions on the parameters available at the time of financial statements are prepared. Assumptions and situation concerning the future development may change market changes or circumstances beyond the control of the Company. The changes are reflected in the related assumptions as incurred.		
b. Determining Fair Value and Calculation of Cost Amortization of Financial Instruments The Company records certain assets and financial liabilities at fair value and at amortized cost, which requires the use of accounting estimates. While significant components of fair value measurement and assumptions used in the calculation of cost amortization is determined using verifiable objective evidence, the amount of the fair value or amortized cost may differ if the Company uses different valuation methodologies. These changes directly affect the Company's profit or loss.	Treatment consistent with AASB 132 and AASB 139	No adjustment required

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Accounting Policies applied by PT Inetindo Info	Consistent with A-IFRS	GAAP Adjustment required
c. Determining Recoverable Amount of Financial Assets The Company evaluates specific accounts where it has information that a particular customer cannot meet its financial liabilities. In this case, the Company uses judgment based on available facts and circumstances, including but not limited to, terms and relationships with customers and the credit status of customers based on available credit records from third parties and known market factors, to record specific allowance for the customer against the amount owed in order to reduce the amount of the receivables that the Company expects to collect. Specific allowance is re-evaluated and adjusted if additional information received affects the amount of allowance for impairment of receivables.	Treatment consistent with AASB 132 and AASB 139	No adjustment required
d. Determining Recoverable Amount of Nonfinancial Assets Provision for decline in market value and obsolescence of inventories is estimated based on available facts and circumstances, including but not limited to, the physical condition of inventory on hand, the selling price of the market, estimated costs of completion and the estimated costs incurred for the sale.Provision re-evaluated and adjusted if additional information that affect the estimated amounts. The recovery amounts of fixed assets and investment properties are based on estimates and assumptions especially about market prospects and cash flows associated with the asset. Estimates of future cash flows include estimates of future revenues. Any changes in these assumptions may have a material impact on the measurement of recoverable amount and could result in adjustments to the allowance for impairment already booked.	Treatment consistent with AASB 102 Treatment consistent with AASB 116	No adjustment required
e. Determining Depreciation Method and Estimated Useful Lives of Property and Equipment The estimated useful lives are reviewed at least at each year end reporting and updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other restrictions on the use of assets as well as technological developments. However, it is possible, future results of operations could be materially affected by changes in the estimates due to changes in the factors mentioned above, and therefore the future depreciation charges may be revised. The cost of propertyand equipment are depreciated using the straight-line method over the estimated economic useful lives. Management estimates the useful lives of propertyand equipmentbetween 4 to 20 years. This is the age that is generally expected in the industry in which the Company does business. More detailed information disclosed in the note 12 for propertyand equipment.	Treatment consistent with AASB 102	No adjustment required

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Accounting Policies applied by PT Inetindo Info	Consistent with A-IFRS	GAAP Adjustment required
f. Determining Income Tax Significant judgments made in determining the provision for income tax. There are certain transactions and computations for which the ultimate tax determination is uncertain during the ordinary course of business activities. The Company recognizes a liability for corporate income tax based on estimates of whether there will be an additional income tax. In certain situations, the Company cannot determine the exact amount of their current or future tax liability due to on going investigation, or the negotiations with tax authorities.Uncertainties arise concerning the interpretation of complex tax regulations and the amount and timing of the taxable income in the future. In determining the amount to be recognized related to uncertain tax liabilities, the Company applies the similar consideration that they will use in determining the amount of provision that must be recognized in accordance with PSAK No. 57 (Revised 2009), "Provisions, Contingent Liabilities and Contingent Assets". The Company makes the analysis to all tax positions related to income taxes to determine if tax liability for unrecognized tax benefits should be recognized. The Company reviews the deferred tax assets at each reporting date and reduces the carrying amount to the extent that it is no longer probable that sufficient taxable income will be available to allow for part or all of the deferred tax assets to be utilized. The Company also reviews the expected timing and tax rates on the reversal of temporary differences and adjusts the impact of deferred tax accordingly. More detailed information is disclosed in note 19.	Treatment consistent with AASB 120	No adjustment required
g. Estimated Pension Costs and Employee Benefits The determination of the Company's obligation and cost for pension and employee benefits depends on the choice of assumptions used by independent actuaries in calculating such amounts. The assumptions include, among others, the discount rate, the rate of annual salary increases, annual employee resignation rate, degree of disability, retirement age and mortality. Actual results that differ from the assumptions set forth by the Company that has influence over 10% of defined benefit liabilities are deferred and amortized on a straight-line basis over the expected average remaining working lives of the employees. While the Company believes that the assumptions are reasonable and appropriate, significant differences in actual results or significant changes in assumptions defined by the Company can materially affect the estimated liability for employee benefits and pensions and net employee benefits expense.	Treatment consistent with AASB 119	No adjustment required