

## LAMPIRAN

### Lampiran 1. Kartu Bimbingan Skripsi Bab 1-3



### Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2019/2020

Nomor : 1103/BAAK/X/2019

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçewara Malang menetapkan :

Nama : Dra. SITI MUNFAQIROH, MSi.  
Sebagai : Dosen Pembimbing 1  
Nama : -  
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : BELLA GIOVANA PUTRI  
Nomor Pokok : K.2016.1.33773  
Skripsi yang diajukan  
Bidang Kajian : MANAJEMEN KEUANGAN  
Pokok Bahasan : KEBIJAKAN DIVIDEN  
Tempat/Obyek : -  
Judul Skripsi : -

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.  
Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang

Pada Tanggal : 09/10/2019

Ketua Program Studi Manajemen,



Dra. LINDANANTY, MM.  
NIK-P.3M : 202.710.194



# STIE Malangkuççwara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

## KARTU BIMBINGAN SKRIPSI BAB.I s.d BAB. III

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan :			
14/9/19		Konsultasi pendahuluan	
8/10/19		Konsultasi Judul	
16/10/19		Acc Judul & Membuat Outline	
18/10/19		Menyusun Jurnal	
Bulan :			
20/10/19		Konrad Bab 1, 2, 3	
25/10/19		Revisi Bab 4	
29/10/19		Acc Bab 1, 2, 3	
Bulan :			
19/11/19		Sempro	
Bulan :			
Bulan :			
Bulan :			

Dosen Pembimbing 1

Dosen Pembimbing 2

**Catatan:**

Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan



Terakreditasi 'A' AKUNTANSI, 3233/SK/BAN-PT/Akred/S/XXI/2018  
Terakreditasi 'A' MANAJEMEN, 2812/SK/BAN-PT/Akred/S/XX/2018

### Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2019/2020

Nomor : 1103/BAAK/X/2019

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuççwara Malang menetapkan :

Nama : Dra. SITI MUNFAQIROH, MSi.  
Sebagai : Dosen Pembimbing 1  
Nama : -  
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : BELLA GIOVANA PUTRI  
Nomor Pokok : K.2016.1.33773  
Skripsi yang diajukan  
Bidang Kajian : MANAJEMEN KEUANGAN  
Pokok Bahasan : ANALISIS RASIO  
Tempat/Obyek : BURSA EFEK INDONESIA

Judul Skripsi : ANALISIS RASIO KEUANGAN UNTUK MENGUKUR  
KINERJA KEUANGAN PERUSAHAAN PADA PT.  
PERUSAHAAN GAS NEGARA TBK PERIODE 2016-2018

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.  
Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang

Pada Tanggal : 29/01/2020

Ketua Program Studi Manajemen,

Dra. LINDANANTY, MM.  
NIK-P.3M : 202.710.194 V



# STIE Malangkuççwara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

**KARTU BIMBINGAN SKRIPSI  
BAB IV s.d. BAB V**

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan :			
5/12/19		Konsultasi Bab 4	[Signature]
5/1/20		Memeriksa Bab 4	
10/1/20		Konsultasi Bab 4.5	
Bulan :			
20/1/20		Memeriksa Bab 4	[Signature]
24/1/20		Memeriksa Bab 4 dan 5	
5/2/20		Sembang	
Bulan :			
Bulan :			
Bulan :			
Bulan :			

Dosen Pembimbing 1

Dosen Pembimbing 2

[Signature]

**Catatan:**

Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan

Lampiran 3. Laporan Posisi Keuangan & Laba Rugi PT Perusahaan Gas Negara Tahun 2016

**PT PERUSAHAAN GAS NEGARA (PERSERO) TBK  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Halaman 1/1 Page

**LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
31 DESEMBER 2016 DAN 2015,  
DAN 1 JANUARI 2015**  
(Dinyatakan dalam Dolar Amerika Serikat,  
kecuali nilai nominal dan data saham)

**CONSOLIDATED  
STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2016 AND 2015,  
AND JANUARY 1, 2015**  
(Expressed in US Dollar,  
except for par value and share data)

	<b>Catatan/ Notes</b>	<b>31 Desember/ December 2016</b>	<b>31 Desember/ December 2015*</b>	<b>1 Januari/ January 2015*</b>	
<b>ASET</b>					<b>ASSETS</b>
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>
					<i>Cash and</i>
Kas dan setara kas	5	1,304,043,250	1,135,502,538	1,130,950,217	<i>cash equivalents</i>
Investasi jangka pendek	6	68,832,771	64,669,022	92,588,146	<i>Short-term investments</i>
Piutang usaha	7				<i>Trade receivables</i>
- Pihak berelasi		110,001,213	103,849,943	55,574,614	<i>Related parties -</i>
- Pihak ketiga		211,163,487	182,744,626	238,948,856	<i>Third parties -</i>
Piutang lain-lain	8	234,041,757	100,659,573	69,599,876	<i>Other receivables</i>
Piutang <i>promissory</i>					<i>Promissory notes</i>
<i>notes</i>		-	-	13,714,628	<i>receivables</i>
Persediaan	9	65,293,227	43,453,022	62,605,239	<i>Inventories</i>
Uang muka	10	97,034,964	78,283,079	56,220,753	<i>Advances</i>
Beban dibayar di muka	11	34,263,560	13,369,034	14,790,377	<i>Prepaid expenses</i>
Total aset lancar		<u>2,124,674,229</u>	<u>1,722,530,837</u>	<u>1,734,992,706</u>	<i>Total current assets</i>
<b>ASET TIDAK LANCAR</b>					<b>NON-CURRENT ASSETS</b>
Piutang usaha	7				<i>Trade receivables</i>
- Pihak berelasi		222,589,494	240,717,868	-	<i>Related parties -</i>
- Pihak ketiga		52,609	647,410	-	<i>Third parties -</i>
Piutang lain-lain					<i>Other long-term</i>
jangka panjang	12	228,013,045	275,839,353	61,790,787	<i>receivables</i>
Uang muka,					<i>Advances,</i>
bagian tidak lancar	10	60,507,887	117,979,126	118,899,606	<i>non-current portion</i>
Penyertaan saham	13	427,438,815	387,948,711	403,517,140	<i>Investment in</i>
Aset tetap	14	1,828,630,994	1,871,295,357	1,770,763,161	<i>shares of stock</i>
Aset eksplorasi					<i>Fixed assets</i>
dan evaluasi	15a	52,594,652	49,947,246	12,744,097	<i>Exploration and</i>
Properti minyak dan gas	15b	1,708,665,674	1,636,331,976	1,416,588,326	<i>evaluation assets</i>
Goodwill dan					<i>Oil and gas properties</i>
aset tak berwujud					<i>Goodwill and</i>
lainnya	16	4,627,160	3,851,047	50,676,966	<i>other intangible</i>
					<i>assets</i>
Taksiran tagihan pajak	22a				<i>Estimated claims</i>
- Pajak penghasilan		20,779,992	16,466,112	129,621	<i>for tax refund</i>
- Pajak lain-lain		73,485,563	90,038,765	73,901,605	<i>Income taxes -</i>
Aset pajak tangguhan	22d	77,050,565	75,598,358	37,654,959	<i>Other taxes -</i>
Lain-lain		5,042,289	5,830,095	7,909,000	<i>Deferred tax assets</i>
Total aset tidak lancar		<u>4,709,478,739</u>	<u>4,772,491,424</u>	<u>3,954,575,268</u>	<i>Others</i>
<b>TOTAL ASET</b>		<u><b>6,834,152,968</b></u>	<u><b>6,495,022,261</b></u>	<u><b>5,689,567,974</b></u>	<b>TOTAL ASSETS</b>

klasifikasi, lihat Catatan 45.

As reclassified, refer to Note 45. \*

**PT PERUSAHAAN GAS NEGARA (PERSERO) TBK  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Halaman 1/2 Page

**LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
31 DESEMBER 2016 DAN 2015,  
DAN 1 JANUARI 2015**  
(Dinyatakan dalam Dolar Amerika Serikat,  
kecuali nilai nominal dan data saham)

**CONSOLIDATED  
STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2016 AND 2015,  
AND JANUARY 1, 2015**  
(Expressed in US Dollar,  
except for par value and share data)

	Catatan/ Notes	31 Desember/ December 2016	31 Desember/ December 2015*	1 Januari/ January 2015*	
<b>LIABILITAS</b>					<b>LIABILITIES</b>
<b>LIABILITAS JANGKA PENDEK</b>					<b>SHORT-TERM LIABILITIES</b>
Utang usaha	17				Trade payables
- Pihak berelasi		25,605,442	30,069,489	32,911,210	Related parties -
- Pihak ketiga		86,154,305	86,927,123	104,744,217	Third parties -
Utang lain-lain	18	107,408,420	84,667,261	115,344,702	Other payables
Liabilitas yang masih harus dibayar	19	231,197,395	269,863,474	280,646,193	Accrued liabilities
Pinjaman bank jangka pendek	20b	100,000,000	-	-	Short-term bank loans
Bagian jangka pendek dari pinjaman bank jangka panjang	20a	170,987,760	121,621,548	47,745,427	Short-term portion of long-term bank loans
Utang pajak	22b				Taxes payable
- Pajak penghasilan		29,342,932	10,965,213	20,469,702	Income taxes -
- Pajak lain-lain		13,348,181	10,501,871	11,980,692	Other taxes -
Liabilitas imbalan kerja jangka pendek	23	51,327,452	52,704,202	55,309,832	Short-term employee benefits liabilities
Total liabilitas jangka pendek		<u>815,371,887</u>	<u>667,320,181</u>	<u>669,151,975</u>	Total current liabilities
<b>LIABILITAS JANGKA PANJANG</b>					<b>LONG-TERM LIABILITIES</b>
Utang derivatif	25	8,828,746	11,330,750	11,005,055	Derivative payable
Pinjaman bank jangka panjang	20a	1,296,315,710	1,253,416,592	473,038,896	Long-term bank loans
Utang obligasi	21	1,335,343,701	1,333,756,692	1,332,255,514	Bonds payables
Liabilitas pajak tangguhan	22d	84,645,847	94,128,626	142,128,120	Deferred tax liabilities
Liabilitas pembongkaran aset dan restorasi area	24	26,306,310	31,535,308	73,554,156	Asset abandonment and site restoration obligations
Liabilitas imbalan pascakerja	23	94,370,721	77,843,277	109,928,336	Post-employment benefits obligation
Pendapatan diterima di muka		<u>2,776,712</u>	<u>2,886,781</u>	<u>3,035,878</u>	Unearned income
Total liabilitas jangka panjang		<u>2,848,587,747</u>	<u>2,804,898,026</u>	<u>2,144,945,955</u>	Total non-current liabilities
<b>TOTAL LIABILITAS</b>		<b><u>3,663,959,634</u></b>	<b><u>3,472,218,207</u></b>	<b><u>2,814,097,930</u></b>	<b>TOTAL LIABILITIES</b>

\* Direklasifikasi, lihat Catatan 45.

\* As reclassified, refer to Note 45. \*

**PT PERUSAHAAN GAS NEGARA (PERSERO) TBK  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Halaman 1/3 Page

**LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
31 DESEMBER 2016 DAN 2015,  
DAN 1 JANUARI 2015**  
(Dinyatakan dalam Dolar Amerika Serikat,  
kecuali nilai nominal dan data saham)

**CONSOLIDATED  
STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2016 AND 2015,  
AND JANUARY 1, 2015**  
(Expressed in US Dollar,  
except for par value and share data)

	<u>Catatan/ Notes</u>	<u>31 Desember/ December 2016</u>	<u>31 Desember/ December 2015*</u>	<u>1 Januari/ January 2015*</u>	
<b>EKUITAS</b>					<b>EQUITY</b>
<b>Ekuitas yang dapat diatribusikan kepada pemilik entitas induk</b>					<b>Equity attributable to owners of the parent</b>
Modal saham - nilai nominal Rp100 per saham					Share capital - par value of Rp100 per share
Modal dasar – 70.000.000.000 dari saham yang terdiri 1 saham Seri A Dwiwarna dan 69.999.999.999 saham Seri B					Authorized - 70,000,000,000 shares consist of 1 Series A Dwiwarna share and 69,999,999,999 Series B shares
Modal ditempatkan dan disetor penuh - 24.241.508.196 saham yang terdiri dari 1 saham Seri A Dwiwarna dan 24.241.508.195 saham Seri B	26a	344,018,831	344,018,831	344,018,831	Issued and fully paid 24,241,508,196 shares of which consist of 1 Series A Dwiwarna and 24,241,508,195 Series B shares
Saham treasuri	26a	-	(251,054)	(251,054)	Treasury stocks
Modal disetor lainnya	26b	284,339,313	284,339,313	284,339,313	Other paid-in capital
Saldo laba					Retained earnings
Dicadangkan		2,576,863,351	2,343,765,418	1,892,288,752	Appropriated
Tidak dicadangkan		(12,289,093)	84,586,366	406,140,550	Unappropriated
Komponen ekuitas lainnya		(29,757,693)	(36,102,749)	(51,095,926)	Other components of equity
<b>Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk</b>		<u>3,163,174,709</u>	<u>3,020,356,125</u>	<u>2,875,440,466</u>	<b>Total equity attributable to owners of the parent</b>
Kepentingan nonpengendali	27	7,018,625	2,447,929	29,578	Non-controlling interests
<b>TOTAL EKUITAS</b>		<u>3,170,193,334</u>	<u>3,022,804,054</u>	<u>2,875,470,044</u>	<b>TOTAL EQUITY</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>		<u>6,834,152,968</u>	<u>6,495,022,261</u>	<u>5,689,567,974</u>	<b>TOTAL LIABILITIES AND EQUITY</b>

\* Direklasifikasi, lihat Catatan 45.

As reclassified, refer to Note 45 \*

**PT PERUSAHAAN GAS NEGARA (PERSERO) TBK  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Halaman 2/1 Page

**LAPORAN LABA RUGI DAN  
PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
UNTUK TAHUN-TAHUN YANG BERAKHIR PADA**

**31 DESEMBER 2016 DAN 2015**

(Disajikan dalam Dolar Amerika Serikat,  
kecuali laba bersih per saham)

**CONSOLIDATED STATEMENTS OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME  
FOR THE YEARS ENDED  
DECEMBER 31, 2016 AND**

**2015**

(Expressed in US Dollar,  
except earnings per share)

	<b>Catatan/ Notes</b>	<b>31 Desember/ December 2016</b>	<b>31 Desember/ December 2015*</b>	
<b>PENDAPATAN NETO</b>	29	2,934,778,710	3,068,790,845	<b>NET REVENUES</b>
<b>BEBAN POKOK PENDAPATAN</b>	30	<u>(2,047,838,771)</u>	<u>(2,105,680,228)</u>	<b>COST OF REVENUES</b>
<b>LABA BRUTO</b>		<b><u>886,939,939</u></b>	<b><u>963,110,617</u></b>	<b>GROSS PROFIT</b>
Beban distribusi dan transmisi	31	(220,401,617)	(201,231,465)	<i>Distribution and transmission expense</i>
Beban umum dan administrasi	32	(234,003,179)	(190,418,733)	<i>General and administrative expense</i>
Penurunan nilai properti minyak dan gas	15b	(37,201,328)	(97,649,297)	<i>Impairment losses of oil and gas properties</i>
Beban lain-lain	34b	(13,217,928)	(11,104,340)	<i>Others expenses</i>
Pendapatan lain-lain	34a	<u>62,126,336</u>	<u>94,536,121</u>	<i>Other income</i>
<b>LABA OPERASI</b>		<b><u>444,242,223</u></b>	<b><u>557,242,903</u></b>	<b>OPERATING INCOME</b>
Beban keuangan	33a	(132,404,898)	(119,162,853)	<i>Finance cost</i>
Pendapatan keuangan	33b	17,838,004	16,220,751	<i>Finance income</i>
Rugi selisih kurs	34c	(5,120,175)	(14,304,070)	<i>Loss on foreign exchange</i>
Rugi perubahan nilai wajar derivatif	25	(4,526,823)	(6,656,089)	<i>Loss on change in fair value of derivatives</i>
Penurunan nilai goodwill	16	-	(47,235,828)	<i>Impairment lossess of goodwill</i>
Keuntungan dari pembelian dengan diskon	4a	7,243,369	-	<i>Gain on bargain purchase</i>
Bagian laba dari ventura bersama	13b	<u>57,713,446</u>	<u>51,259,769</u>	<i>Share in profit of joint ventures</i>
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>		<b><u>384,985,146</u></b>	<b><u>437,364,583</u></b>	<b>PROFIT BEFORE INCOME TAX EXPENSE</b>
<b>BEBAN PAJAK PENGHASILAN</b>	22c			<b>INCOME TAX EXPENSE</b>
Kini		(97,283,302)	(125,311,318)	<i>Current</i>
Tangguhan		<u>20,882,072</u>	<u>90,705,639</u>	<i>Deferred</i>
Beban pajak penghasilan		<u>(76,401,230)</u>	<u>(34,605,679)</u>	<i>Income tax expenses</i>
<b>LABA TAHUN BERJALAN</b>		<b><u>308,583,916</u></b>	<b><u>402,758,904</u></b>	<b>PROFIT FOR THE YEAR</b>

\* Direklasifikasi, lihat Catatan 45.

As reclassified, refer to Note 45 \*



Lampiran 4. Laporan Posisi Keuangan & Laba Rugi PT Perusahaan Gas Negara Tahun 2017

**PT PERUSAHAAN GAS NEGARA (PERSERO) TBK  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Halaman 1/1 Page

**LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN**

**31 DESEMBER 2017 DAN 2016**

(Dinyatakan dalam Dolar Amerika Serikat,  
kecuali nilai nominal dan data saham)

**CONSOLIDATED  
STATEMENTS OF FINANCIAL POSITION**

**DECEMBER 31, 2017 AND 2016**

(Expressed in United States Dollar,  
except for par value and share data)

	<u>Catatan/ Notes</u>	<u>2017</u>	<u>2016</u>	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan setara kas	5a	1,026,328,911	1,304,043,250	<i>Cash and cash equivalents</i>
Kas yang dibatasi penggunaannya	5b	29,752,000	-	<i>Restricted cash</i>
Investasi jangka pendek	6	70,663,096	68,832,771	<i>Short-term investments</i>
Piutang usaha	7			<i>Trade receivables</i>
- Pihak berelasi		144,552,889	110,001,213	<i>Related parties -</i>
- Pihak ketiga		195,108,274	211,163,487	<i>Third parties -</i>
Piutang lain-lain	8	189,639,392	234,041,757	<i>Other receivables</i>
Persediaan	9	60,820,710	65,293,227	<i>Inventories</i>
Uang muka	10	66,750,638	97,034,964	<i>Advances</i>
Beban dibayar di muka	11	24,432,083	34,263,560	<i>Prepaid expenses</i>
Total aset lancar		<u>1,808,047,993</u>	<u>2,124,674,229</u>	<i>Total current assets</i>
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>
Piutang usaha	7			<i>Trade receivables</i>
- Pihak berelasi		208,907,752	222,589,494	<i>Related parties -</i>
- Pihak ketiga		200,775	52,609	<i>Third parties -</i>
Piutang lain-lain jangka panjang	12	227,946,810	228,013,045	<i>Other long-term receivables</i>
Uang muka, bagian tidak lancar	10	41,907,478	60,507,887	<i>Advances, non-current portion</i>
Beban dibayar di muka, bagian tidak lancar	11	13,644,137	-	<i>Prepaid expenses, non-current portion</i>
Penyertaan saham	13	386,402,243	427,438,815	<i>Investment in shares of stock</i>
Aset tetap	14	1,706,413,816	1,828,630,994	<i>Fixed assets</i>
Aset eksplorasi dan evaluasi	15a	76,779,800	52,594,652	<i>Exploration and evaluation assets</i>
Properti minyak dan gas	15b	1,594,911,817	1,708,665,674	<i>Oil and gas properties</i>
Goodwill dan aset tak berwujud lainnya	16	4,235,907	4,627,160	<i>Goodwill and other intangible assets</i>
Taksiran tagihan pajak Pajak penghasilan	22a	72,334,317	20,779,992	<i>Estimated claims for tax refund</i>
Pajak lain-lain		82,818,105	73,485,563	<i>Income taxes - Other taxes -</i>
Aset pajak tangguhan	22d	63,272,391	77,050,565	<i>Deferred tax assets</i>
Lain-lain		5,305,650	5,042,289	<i>Others</i>
Total aset tidak lancar		<u>4,485,080,998</u>	<u>4,709,478,739</u>	<i>Total non-current assets</i>
<b>TOTAL ASET</b>		<b><u>6,293,128,991</u></b>	<b><u>6,834,152,968</u></b>	<b>TOTAL ASSETS</b>

**PT PERUSAHAAN GAS NEGARA (PERSERO) TBK  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Halaman 1/2 Page

**LAPORAN POSISI  
KEUANGAN  
KONSOLIDASIAN  
31 DESEMBER 2017 DAN  
2016**

**CONSOLIDATED  
STATEMENTS OF FINANCIAL POSITION**

**DECEMBER 31, 2017 AND 2016**

*(Expressed in United States  
Dollar,  
except for par value and share  
data)*

(Dinyatakan dalam Dolar Amerika Serikat,  
kecuali nilai nominal dan data saham)

	<u>Catatan/ Notes</u>	<u>2017</u>	<u>2016</u>	
<b>LIABILITAS</b>				<b>LIABILITIES</b>
<b>LIABILITAS JANGKA PENDEK</b>				<b>SHORT-TERM LIABILITIES</b>
Utang usaha	17			<i>Trade payables</i>
- Pihak berelasi		25,495,995	25,605,442	<i>Related parties -</i>
- Pihak ketiga		69,685,084	86,154,305	<i>Third parties -</i>
Utang lain-lain	18	94,494,730	107,408,420	<i>Other payables</i>
Liabilitas yang masih harus dibayar	19	192,011,051	231,197,395	<i>Accrued liabilities</i>
Pinjaman bank jangka pendek	20b	-	100,000,000	<i>Short-term bank loans</i>
Bagian jangka pendek dari pinjaman bank jangka panjang	20a	22,857,361	170,987,760	<i>Short-term portion of long-term bank loans</i>
Utang pajak	22b			<i>Taxes payable</i>
- Pajak penghasilan		23,231,565	29,342,932	<i>Income taxes -</i>
- Pajak lain-lain		8,426,731	13,348,181	<i>Other taxes -</i>
Liabilitas imbalan kerja jangka pendek	23	<u>30,458,551</u>	<u>51,327,452</u>	<i>Short-term employee benefits liabilities</i>
Total liabilitas jangka pendek		<u>466,661,068</u>	<u>815,371,887</u>	<i>Total current liabilities</i>
<b>LIABILITAS JANGKA PANJANG</b>				<b>LONG-TERM LIABILITIES</b>
Utang derivatif	25	5,083,381	8,828,746	<i>Derivative payable</i>
Pinjaman bank jangka panjang	20a	413,732,667	1,296,315,710	<i>Long-term bank loans</i>
Utang obligasi	21	1,955,926,183	1,335,343,701	<i>Bonds payables</i>
Liabilitas pajak tangguhan	22d	123,528,183	84,645,847	<i>Deferred tax liabilities</i>
Liabilitas pembongkaran aset dan restorasi area	24	30,719,863	26,306,310	<i>Asset abandonment and site restoration obligations</i>
Liabilitas imbalan pascakerja	23	107,988,742	94,370,721	<i>Post-employment benefits obligation</i>
Pendapatan diterima di muka		<u>2,576,025</u>	<u>2,776,712</u>	<i>Unearned income</i>
Total liabilitas jangka panjang		<u>2,639,555,044</u>	<u>2,848,587,747</u>	<i>Total non-current liabilities</i>
<b>TOTAL LIABILITAS</b>		<b>3,106,216,112</b>	<b>3,663,959,634</b>	<b>TOTAL LIABILITIES</b>

**PT PERUSAHAAN GAS NEGARA (PERSERO) TBK  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Halaman 1/3 Page

**LAPORAN POSISI  
KEUANGAN  
KONSOLIDASIAN  
31 DESEMBER 2017 DAN  
2016**

**CONSOLIDATED  
STATEMENTS OF FINANCIAL POSITION**

**DECEMBER 31, 2017 AND 2016**

*(Expressed in United States  
Dollar,  
except for par value and share  
data)*

(Dinyatakan dalam Dolar Amerika Serikat,  
kecuali nilai nominal dan data saham)

	<u>Catatan/ Notes</u>	<u>2017</u>	<u>2016</u>	
<b>EKUITAS</b>				<b>EQUITY</b>
<b>Ekuitas yang dapat diatribusikan kepada pemilik entitas induk</b>				<b>Equity attributable to owners of the parent</b>
Modal saham - nilai nominal Rp100 per saham				Share capital - par value of Rp100 per share
Modal dasar – 70.000.000.000 dari saham yang terdiri 1 saham Seri A Dwiwarna dan 69.999.999.999 saham Seri B				Authorised - 70,000,000,000 shares consist of 1 Series A Dwiwarna share and 69,999,999,999 Series B shares
Modal ditempatkan dan disetor penuh - 24.241.508.196 saham yang terdiri dari 1 saham Seri A Dwiwarna dan 24.241.508.195 saham Seri B				Issued and fully paid 24,241,508,196 shares of which consist of  1 Series A Dwiwarna and 24,241,508,195 Series B shares
	26a	344,018,831	344,018,831	
Modal disetor lainnya	26b	284,339,313	284,339,313	Other paid-in capital
Saldo laba				Retained earnings
Dicadangkan		2,427,854,334	2,576,863,351	Appropriated
Tidak dicadangkan		143,146,347	(12,289,093)	Unappropriated
Komponen ekuitas lainnya		<u>(31,207,882)</u>	<u>(29,757,693)</u>	Other components of equity
 Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk		 <u>3,168,150,943</u>	 <u>3,163,174,709</u>	 Total equity attributable to owners of the parent
 Kepentingan nonpengendali	 27	 <u>18,761,936</u>	 <u>7,018,625</u>	 Non-controlling interests
<b>TOTAL EKUITAS</b>		<b><u>3,186,912,879</u></b>	<b><u>3,170,193,334</u></b>	<b>TOTAL EQUITY</b>
 <b>TOTAL LIABILITAS DAN EKUITAS</b>		 <b>6,293,128,991</b>	 <b>6,834,152,968</b>	 <b>TOTAL LIABILITIES AND EQUITY</b>

**PT PERUSAHAAN GAS NEGARA (PERSERO) TBK  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Halaman 2/1 Page

**LAPORAN LABA RUGI DAN  
PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
UNTUK TAHUN-TAHUN YANG BERAKHIR PADA**

**CONSOLIDATED STATEMENTS OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME  
FOR THE YEARS ENDED  
DECEMBER 31, 2017 AND**

**31 DESEMBER 2017 DAN 2016**

**2016**

(Disajikan dalam Dolar Amerika Serikat,  
kecuali laba bersih per saham)

(Expressed in United States  
Dollar,  
except earnings per share)

	<u>Catatan/ Notes</u>	<u>2017</u>	<u>2016</u>	
<b>PENDAPATAN NETO</b>	29	2,969,591,811	2,934,778,710	<b>NET REVENUES</b>
<b>BEBAN POKOK PENDAPATAN</b>	30	<u>(2,172,360,007)</u>	<u>(2,047,838,771)</u>	<b>COST OF REVENUES</b>
<b>LABA BRUTO</b>		<u><b>797,231,804</b></u>	<u><b>886,939,939</b></u>	<b>GROSS PROFIT</b>
Beban distribusi dan transmisi	31	(237,150,171)	(220,401,617)	<i>Distribution and transmission expense</i>
Beban umum dan administrasi	32	(202,506,628)	(234,003,179)	<i>General and administrative expense</i>
Pemulihan/(penurunan) nilai properti minyak dan gas	15b	7,031,618	(37,201,328)	<i>Impairment reversal/(losses) of oil and gas properties</i>
Beban lain-lain	34b	(24,463,130)	(13,217,928)	<i>Others expenses</i>
Pendapatan lain-lain	34a	<u>36,872,991</u>	<u>62,126,336</u>	<i>Other income</i>
<b>LABA OPERASI</b>		<u><b>377,016,484</b></u>	<u><b>444,242,223</b></u>	<b>OPERATING INCOME</b>
Beban keuangan	33a	(147,175,165)	(132,404,898)	<i>Finance cost</i>
Pendapatan keuangan	33b	17,313,232	17,838,004	<i>Finance income</i>
Rugi selisih kurs	34c	(7,404,933)	(5,120,175)	<i>Loss on foreign exchange</i>
Rugi perubahan nilai wajar derivatif	25	(2,660,198)	(4,526,823)	<i>Loss on change in fair value of derivatives</i>
Keuntungan dari pembelian dengan diskon	4a	-	7,243,369	<i>Gain on bargain purchase</i>
Bagian laba dari ventura bersama	13b	<u>38,460,602</u>	<u>57,713,446</u>	<i>Share in profit of joint ventures</i>
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>		<u><b>275,550,022</b></u>	<u><b>384,985,146</b></u>	<b>PROFIT BEFORE INCOME TAX EXPENSE</b>
<b>BEBAN PAJAK PENGHASILAN</b>	22c			<b>INCOME TAX EXPENSE</b>
Kini		(74,599,074)	(97,283,302)	<i>Current</i>
Tangguhan		<u>(53,166,937)</u>	<u>20,882,072</u>	<i>Deferred</i>
Beban pajak penghasilan		<u>(127,766,011)</u>	<u>(76,401,230)</u>	<i>Income tax expenses</i>
<b>LABA TAHUN BERJALAN</b>		<b>147,784,011</b>	<b>308,583,916</b>	<b>PROFIT FOR THE YEAR</b>

Lampiran 5. Laporan Posisi Keuangan & Laba Rugi PT Perusahaan Gas Negara Tahun 2018

PT PERUSAHAAN GAS NEGARA TBK  
DAN ENTITAS ANAK/AND SUBSIDIARIES

Halaman 1/1 Page

LAPORAN POSISI KEUANGAN  
SOLIDASIAN  
31 DESEMBER 2018 DAN 2017  
DAN 1 JANUARI 2017  
(Dinyatakan dalam Dolar Amerika Serikat,  
kecuali nilai nominal dan data saham)

CONSOLIDATED  
STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2018 AND 2017  
AND JANUARY 1, 2017  
(Expressed in United States Dollars,  
except for par value and share data)

	Catatan/ tes	31 Desember/ December 31, 2018	31 Desember/ December 31, 2017*	1 Januari/ January 1, 2017*	
<b>ASET</b>					<b>ASSETS</b>
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>
Kas dan setara kas	5a	1,315,234,446	1,140,427,367	1,448,616,063	Cash and cash equivalents
Kas yang dibatasi penggunaannya	5b	22,552,159	29,752,000	-	Restricted cash
Investasi jangka pendek	6	63,633,805	70,663,096	68,832,771	Short-term investments
Piutang usaha	7				Trade receivables
- Pihak berelasi		213,642,094	225,405,016	210,453,738	Related parties -
- Pihak ketiga		327,283,272	277,635,399	267,064,366	Third parties -
Piutang lain-lain	8	205,293,468	209,906,206	254,750,257	Other receivables
Aset derivatif	25	403,179	-	-	Derivative assets
Persediaan	9	78,508,478	74,182,101	65,579,497	Inventories
Taksiran tagihan pajak	22a				Estimated claims for tax refund
- Pajak penghasilan		7,164,491	9,159,000	-	Income taxes -
- Pajak lain-lain		161,064,077	98,703,157	122,342,602	Other taxes -
Uang muka	10	50,962,064	69,355,072	97,452,327	Advances
Beban dibayar di muka	11	27,867,213	30,319,103	42,741,632	Prepaid expenses
<b>Total aset lancar</b>		<b>2,473,608,746</b>	<b>2,235,507,517</b>	<b>2,577,833,253</b>	<b>Total current assets</b>
<b>ASET TIDAK LANCAR</b>					<b>NON-CURRENT ASSETS</b>
Kas yang dibatasi penggunaannya	5b	55,424,633	46,564,372	38,920,871	Restricted cash
Piutang usaha	7				Trade receivables
- Pihak berelasi		191,456,835	208,907,752	222,589,494	Related parties -
- Pihak ketiga		12,389	200,775	52,609	Third parties -
Piutang lain-lain jangka panjang	12	95,743,265	249,087,866	273,938,812	Other long-term receivables
Uang muka, bagian tidak lancar	10	44,414,669	41,907,478	60,507,887	Advances, non-current portion
Beban dibayar di muka, bagian tidak lancar	11	67,327,253	66,561,760	35,478,912	Prepaid expenses, non-current portion
Penyertaan saham	13	381,413,453	474,034,008	504,628,474	Investment in shares of stock
Aset tetap	14	2,861,408,876	2,897,063,230	2,989,882,828	Fixed assets
Aset eksplorasi dan evaluasi	15a	97,525,013	76,779,800	52,594,652	Exploration and evaluation assets
Properti minyak dan gas	15b	1,411,127,049	1,594,911,817	1,708,665,674	Oil and gas properties
Goodwill dan aset tak berwujud lainnya	16	4,549,963	4,235,907	4,627,160	Goodwill and other intangible assets
Taksiran tagihan pajak	22a				Estimated claims for tax refund
- Pajak penghasilan		15,548,435	72,334,317	20,779,992	Income taxes -
- Pajak lain-lain		108,365,649	82,818,105	73,485,563	Other taxes -
Aset pajak tangguhan	22d	127,295,543	122,952,561	131,681,646	Deferred tax assets
Lain-lain		4,051,396	9,312,977	6,694,174	Others
<b>Total aset tidak lancar</b>		<b>5,465,664,421</b>	<b>5,947,672,725</b>	<b>6,124,528,748</b>	<b>Total non-current assets</b>
<b>TOTAL ASET</b>		<b>7,939,273,167</b>	<b>8,183,180,242</b>	<b>8,702,362,001</b>	<b>TOTAL ASSETS</b>

**PT PERUSAHAAN GAS NEGARA TBK  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Halaman 1/2 Page

**LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN**

**31 DESEMBER 2018 DAN 2017  
DAN 1 JANUARI 2017**

(Dinyatakan dalam Dolar Amerika Serikat,  
kecuali nilai nominal dan data  
saham)

**CONSOLIDATED  
STATEMENTS OF FINANCIAL POSITION**

**DECEMBER 31, 2018 AND 2017  
AND JANUARY 1, 2017**

(Expressed in United States Dollars,  
except for par value and share data)

Keterangan/ Notes	31 Desember/ December 31, 2018	31 Desember/ December 31, 2017*	1 Januari/ January 1, 2017*	
<b>LIABILITAS</b>				<b>LIABILITIES</b>
<b>LIABILITAS JANGKA PENDEK</b>				<b>SHORT-TERM LIABILITIES</b>
Utang usaha	17			Trade payables
- Pihak berelasi	76,191,585	73,734,228	64,865,696	Related parties -
- Pihak ketiga	137,601,321	126,280,860	105,759,662	Third parties -
Utang lain-lain	18	234,892,272	159,893,169	Other payables
Liabilitas yang masih harus dibayar	19	255,315,783	288,803,662	Accrued liabilities
Pinjaman bank jangka pendek	20b	-	-	Short-term bank loans
Bagian jangka pendek dari pinjaman bank jangka panjang	20a	23,316,820	22,857,361	Short-term portion of long-term bank loans
Bagian jangka pendek dari pinjaman dari pemegang saham	20c	53,772,145	76,887,432	Short-term portion of shareholder loan
Promissory notes	20d	691,043,648	-	Promissory notes
Utang pajak	22b			Taxes payable
Pajak				
- penghasilan	24,674,613	26,877,537	37,230,941	Income taxes -
- Pajak lain-lain	24,190,291	11,779,980	14,697,306	Other taxes -
Liabilitas imbalan kerja jangka pendek	23	50,756,038	38,502,551	Short-term employee benefit liabilities
Bagian jangka pendek dari pendapatan yang ditangguhkan		32,769,850	16,329,474	Short-term portion of deferred revenues
<b>Total liabilitas</b>				
<b>jangka pendek</b>	<b>1,604,524,366</b>	<b>841,946,254</b>	<b>1,192,932,582</b>	<b>Total short-term liabilities</b>

\*) Disajikan kembali, lihat Catatan  
4a

As restated, refer to Note 4a \*)

LAPORAN POSISI KEUANGAN  
ISOLIDASIAN  
31 DESEMBER 2018 DAN 2017  
DAN 1 JANUARI 2017  
(Dinyatakan dalam Dolar Amerika Serikat,  
kecuali nilai nominal dan data  
saham)

CONSOLIDATED  
STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2018 AND 2017  
AND JANUARY 1, 2017  
(Expressed in United States Dollars,  
except for par value and share data)

	Catatan/ Notes	31 Desember/ December 31, 2018	31 Desember/ December 31, 2017*	1 Januari/ January 1, 2017*	
<b>LIABILITAS</b>					<b>LONG-TERM</b>
<b>JANGKA PANJANG</b>					<b>LIABILITIES</b>
Utang derivatif	25	-	5,083,381	8,828,746	Derivative payable
Pinjaman bank					
jangka panjang	20a	496,515,768	413,732,667	1,296,315,710	Long-term bank loans
Pinjaman dari					
pemegang saham	20c	280,733,036	338,003,599	408,155,069	Shareholder loan
Utang lain-lain					
jangka panjang	18	26,210,731	-	-	Other long-term payables
Utang obligasi	21	1,958,569,888	1,955,926,183	1,335,343,701	Bonds payable
Liabilitas pajak					
tangguhan	22d	166,464,732	123,528,183	84,533,340	Deferred tax liabilities
Liabilitas					
pembongkaran					Asset abandonment
aset dan restorasi					and
area	24	74,479,686	77,284,235	65,227,181	site restoration
Liabilitas imbalan					obligations
pascakerja	23	127,154,291	114,373,717	101,718,971	Post-employment
Pendapatan diterima					benefit obligation
di muka dan					
ditangguhkan		2,729,958	2,888,402	23,647,016	Unearned and
					deferred revenues
<b>Total liabilitas</b>					
jangka panjang		<u>3,132,858,090</u>	<u>3,030,820,367</u>	<u>3,323,769,734</u>	Total long-term liabilities
<b>TOTAL LIABILITAS</b>		<u>4,737,382,456</u>	<u>3,872,766,621</u>	<u>4,516,702,316</u>	<b>TOTAL LIABILITIES</b>

\*) Disajikan kembali, lihat Catatan  
4a

As restated, refer to Note 4a \*)

LAPORAN POSISI KEUANGAN  
ISOLIDASIAN31 DESEMBER 2018 DAN 2017  
DAN 1 JANUARI 2017(Dinyatakan dalam Dolar Amerika Serikat,  
kecuali nilai nominal dan data saham)CONSOLIDATED  
STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2018 AND 2017  
AND JANUARY 1, 2017(Expressed in United States Dollars,  
except for par value and share data)

	Catatan/ Notes	31 Desember/ December 31, 2018	31 Desember/ December 31, 2017*	1 Januari/ January 1, 2017*	
<b>EKUITAS</b>					<b>EQUITY</b>
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk					Equity attributable to owners of the parent
Modal saham - nilai nominal Rp100 per saham					Share capital - par value of Rp100 per share
Modal dasar 70.000.000.000 saham yang terdiri 1 saham Seri A Dwiwarna dan 69.999.999.999 saham Seri B					Authorized - 70,000,000,000 shares consist of 1 Series A Dwiwarna share and 69,999,999,999 Series B shares
Modal ditempatkan dan disetor penuh - 24.241.508.196 saham yang terdiri dari 1 saham Seri A Dwiwarna dan 24.241.508.195 saham Seri B					Issued and fully paid - 24,241,508,196 shares of which consist of 1 Series A Dwiwarna and 24,241,508,195 Series B shares
Ekuitas merging entities	26a	344,018,831	344,018,831	344,018,831	Equity of merging entities
Tambahan modal disetor	4a	-	572,762,252	517,667,730	Additional paid-in capital
Saldo laba	26b	(467,574,628)	284,339,313	284,339,313	Retained earnings
- Dicadangkan		2,515,991,774	2,427,854,334	2,576,863,351	Appropriated -
- Tidak dicadangkan		242,607,597	143,146,347	(12,289,093)	Unappropriated -
Komponen ekuitas lainnya		(60,506,174)	(31,207,882)	(29,757,693)	Other components of equity
<b>Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk</b>		<b><u>2,574,537,400</u></b>	<b><u>3,740,913,195</u></b>	<b><u>3,680,842,439</u></b>	<b>Total equity attributable to owners of the parent</b>
Kepentingan nonpengendali	27	627,353,311	569,500,426	504,817,246	Non-controlling interests
<b>TOTAL EKUITAS</b>		<b><u>3,201,890,711</u></b>	<b><u>4,310,413,621</u></b>	<b><u>4,185,659,685</u></b>	<b>TOTAL EQUITY</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>		<b><u>7,939,273,167</u></b>	<b><u>8,183,180,242</u></b>	<b><u>8,702,362,001</u></b>	<b>TOTAL LIABILITIES AND EQUITY</b>

\*) Disajikan kembali, lihat Catatan 4a

As restated, refer to Note 4a \*)



**PT PERUSAHAAN GAS NEGARA TBK  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Halaman 2/1 Page

LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN UNTUK TAHUN-TAHUN YANG BERAKHIR PADA 31 DESEMBER 2018 DAN 2017 (Disajikan dalam Dolar Amerika Serikat, kecuali laba bersih per saham)	CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017 (Expressed in United States Dollar, except earnings per share)			
	Catatan/ Notes	<u>2018</u>	<u>2017*</u>	
PENDAPATAN NETO	29	3,870,266,738	3,570,597,761	NET REVENUES
BEBAN POKOK PENDAPATAN	30	<u>(2,560,766,539)</u>	<u>(2,389,088,310)</u>	COST OF REVENUES
LABA BRUTO		<u>1,309,500,199</u>	<u>1,181,509,451</u>	GROSS PROFIT
Beban distribusi dan transmisi	31	(437,777,037)	(456,005,252)	Distribution and transmission expenses
Beban umum dan administrasi (Penurunan)/pemulihan nilai properti minyak dan gas, bersih	32 15b	(251,687,465) (26,221,962)	(245,614,539) 7,031,618	General and administrative expenses (Impairment)/impairment reversal of oil and gas properties, net
Beban lain-lain	34b	(36,672,208)	(24,463,130)	Other expenses
Pendapatan lain-lain	34a	<u>88,167,421</u>	<u>52,441,992</u>	Other income
LABA OPERASI		<u>645,308,948</u>	<u>514,900,140</u>	OPERATING INCOME
Beban keuangan	33a	(153,429,529)	(169,340,745)	Finance costs
Pendapatan keuangan	33b	34,562,801	22,284,831	Finance income
Rugi selisih kurs	34c	(18,833,597)	(9,345,838)	Loss on foreign exchange
Laba/(rugi) perubahan nilai wajar derivatif	25	4,596,145	(2,660,198)	Gain/(loss) on change in fair value of derivatives
Bagian laba dari ventura bersama	13	79,875,917	62,102,708	Share of profit from joint ventures
Penghapusan nilai investasi pada ventura bersama	13	<u>(7,176,400)</u>	-	Write-off joint ventures investment
LABA SEBELUM PAJAK PENGHASILAN		<u>584,904,285</u>	<u>417,940,898</u>	PROFIT BEFORE INCOME TAX
BEBAN PAJAK PENGHASILAN	22c			INCOME TAX EXPENSES
Kini		(181,432,024)	(116,421,799)	Current
Tangguhan		<u>(38,833,601)</u>	<u>(48,230,355)</u>	Deferred
Beban pajak penghasilan		<u>(220,265,625)</u>	<u>(164,652,154)</u>	Income tax expenses
LABA TAHUN BERJALAN		<u>364,638,660</u>	<u>253,288,744</u>	PROFIT FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos-pos yang tidak akan direklasifikasi ke laba rugi				Items that will not be reclassified to profit or loss
Pengukuran kembali liabilitas imbalan pascakerja		(12,783,469)	(4,878,937)	Remeasurement of post- employment obligation
Pajak penghasilan terkait	22d	<u>240,034</u>	<u>506,427</u>	Related income tax
		<u>(12,543,435)</u>	<u>(4,372,510)</u>	

\*) Disajikan kembali, lihat Catatan 4a

As restated, refer to Note 4a \*)