

**STIE MALANGKUÇEÇWARA**  
d/b ABM School of Economics

Terakreditasi "A", AKUNTANSI, 056/SK/IBAN-PT/Akred/S/II/2014  
Terakreditasi "A", MANAJEMEN, 257/SK/IBAN-PT/Ak-V/S/II/2013

**Penetapan Dosen Pembimbing Skripsi**  
Semester GASAL Tahun Akademik 2016/2017  
Nomor : 0908/BAAK/X/2016

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


Nama : Dr. WIYARNI, Ak., MSPA, CA, CSRA  
Sebagai : Dosen Pembimbing 1  
Nama : - - -  
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : VICTORIO GOMES  
Nomor Pokok : A.2013.1.32333  
Skripsi yang diajukan  
Bidang Kajian : TEORI AKUNTANSI  
Pokok Bahasan : EARNING MANAGEMENT  
Tempat/Obyek : -  
Judul Skripsi : -

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

Dikeluarkan di : Malang  
Pada Tanggal : 06/10/2016  
Ketua Program Studi Akuntansi,

  
Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSi., CA  
NIK-P.3M : 202.710.246

“PENGARUH UKURAN PERUSAHAAN, *GOOD CORPORATE GOVERNANCE*, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333



# 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 : Oktober			
10		Kembalikan Judul	[Signature]
12		outline	
20		Acc Judul & outline	
Bulan : November			
3		Menyelesaikan Bab I	[Signature]
7		Revisi Bab I & Menyelesaikan Bab II	
15		Revisi Bab II	
22		Menyelesaikan Bab II	
Bulan : Desember			
5		Acc Bab I & II	[Signature]
13		Acc Bab III	
16		Jeminar proposal	
Bulan :			
Bulan :			

Dosen Pembimbing 1

[Signature]

Dosen Pembimbing 2




### Catatan:

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

1. Ide/inovasi penelitian
2. Pemahaman konsep/teori
3. Pemahaman Metodologi
4. Kemampuan Analisis
5. Rutinitas Pembimbingan

Perkumpulan Pengelola Pendidikan Malangkuçewara (P3.M)

**STIE MALANGKUÇEWARA**  
d/it. ABM School of Economics

Terakreditasi "A", AKUNTANSI, 058/SK/BAN-PT/Akred/S/III/2014  
 Terakreditasi "A", MANAJEMEN, 257/SK/BAN-PT/Ak-VI/S/XII/2013

### Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2016/2017

Nomor : 0908/BAAK/X/2016

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

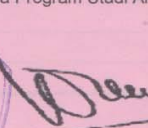

Nama : Dr. WIYARNI, Ak., MSPA, CA, CSRA  
 Sebagai : Dosen Pembimbing 1  
 Nama : --  
 Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : VICTORIO GOMES  
 Nomor Pokok : A.2013.1.32333  
 Skripsi yang diajukan  
 Bidang Kajian : TEORI AKUNTANSI  
 Pokok Bahasan : EARNING MANAGEMENT  
 Tempat/Obyek : POJOK GALERI INVESTASI BEI STIE  
 MALANGKUÇEWARA  
 Judul Skripsi : PENGARUH UKURAN PERUSAHAAN, GOOD  
 CORPORATE GOVERNANCE DAN KEPEMILIKAN  
 MANAJERIAL TERHADAP MANAJEMEN LABA

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

Dikeluarkan di : Malang  
Pada Tanggal : 05/06/2017  
Ketua Program Studi Akuntansi,

  
  
 Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSI., CA  
 NIK-P.3M : 202.710.246 fi

"PENGARUH UKURAN PERUSAHAAN, *GOOD CORPORATE GOVERNANCE*, DAN  
 KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada  
 Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)"  
 Author: Victorio Gomes NPK: A.2013.1.32333



# STIE Malangkuçęwara

(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 : <u>Januari</u>			
10	IV	Menyerahkan ✓	✓
15	IV	Revisi Bab IV	
31	IV	Menyerahkan Revisi Bab IV	
Bulan : <u>Februari</u>			
5	IV	Ace Bab IV	✓
20	V	Menyerahkan Bab V	
Bulan : <u>Maret</u>			
4	V	Revisi Bab V	✓
11	V	Menyerahkan Revisi Bab V	
30	V	Ace Bab V	
Bulan :			
Bulan :			

Dosen Pembimbing 1

Dosen Pembimbing 2

**Catatan:**

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

1. Ide/inovasi penelitian
2. Pemahaman konsep/teori
3. Pemahaman Metodologi
4. Kemampuan Analisis
5. Rutinitas Pembimbingan

## LAMPIRAN 1

### HASIL PERHITUNGAN VARIABEL DEPENDEN DAN INDEPENDEN

#### Kalbe Farma

Tahun	DA	SIZE	KI	KA	KPMJ
2012	-0,01502969	13,636,405,178,957	0,33333333	0,66666666	0,000000000001
2013	-0,09942201	16,002,131,057,048	0,33333333	0,66666666	0,000000000002
2014	0,05694095	17,368,532,547,558	0,33333333	0,66666666	0,000000000002
2015	0,037088007	17,887,464,223,321	0,428571428	0,66666666	0,000000000002

#### Kmia Farma

Tahun	DA	SIZE	KI	KA	KPMJ
2012	0,032593195	3,734,241,101,309	0,4	0,66666666	0,000000000001
2013	-0,00448188	4,348,073,988,385	0,66666666	0,66666666	0,000000000002
2014	0,013142333	4,521,024,379,960	0,4	0,66666666	0,000000000002
2015	-0,06606398	4,860,371,483,524	0,4	0,66666666	0,000000000002

### Merck Indonesia

Tahun	DA	SIZE	KI	KA	KPMJ
2012	0,099152882	929,876,824	0,33333333	0,66666666	0,000000000004
2013	-0,17455972	1.193.952.302	0,33333333	0,66666666	0,000000000004
2014	0,032798893	1.179.182.068	0,33333333	0,66666666	0,000000000004
2015	-0,09750862	983.446.471	0,33333333	0,66666666	0,000000000001

### Pyridam Farma

Tahun	DA	SIZE	KI	KA	KPMJ
2012	-0,08628417	176,730,000,000	0,33333333	0,66666666	0,00000000043
2013	-0,06295929	192.555.731.180	0,33333333	0,66666666	0,00000000043
2014	0,035965069	222.302.407.528	0,33333333	0,66666666	0,00000000043
2015	0,016731388	217.843.921.422	0,5	0,66666666	0,00000000043

### Indofood Sukses Makmur

Tahun	DA	SIZE	KI	KA	KPMJ
2012	38,50221328	50.059.427 .000	0,33333333	0,75	0,000000000002
2013	- 6,130237593	57.731.998 .000	0,33333333	0,75	0,000000000002

<b>2014</b>	- 11,21854089	<b>63.594.452.000</b>	<b>0,375</b>	<b>0,666666666</b>	<b>0,0000000000002</b>
<b>2015</b>	- 44,49318104	<b>64.061.947.000</b>	<b>0,375</b>	<b>0,666666666</b>	<b>0,0000000000002</b>

### Ultrajaya

<b>Tahun</b>	<b>DA</b>	<b>SIZE</b>	<b>KI</b>	<b>KA</b>	<b>KPMJ</b>
<b>2012</b>	<b>-0,02656162</b>	<b>2,809,851,307,439</b>	<b>0,333333333</b>	<b>0,75</b>	<b>0,000000062</b>
<b>2013</b>	<b>0,018248124</b>	<b>3,460,231,249,075</b>	<b>0,333333333</b>	<b>0,666666666</b>	<b>0,000000061</b>
<b>2014</b>	<b>-0,11005894</b>	<b>3,916,789,366,423</b>	<b>0,333333333</b>	<b>0,666666666</b>	<b>0,000000061</b>
<b>2015</b>	<b>0,017315006</b>	<b>4,393,932,684,171</b>	<b>0,333333333</b>	<b>0,666666666</b>	<b>0,000000125</b>

### Prashida Aneka Niaga

<b>Tahun</b>	<b>DA</b>	<b>SIZE</b>	<b>KI</b>	<b>KA</b>	<b>KPMJ</b>
<b>2012</b>	<b>-0,08970269</b>	<b>1,305,116,747,447</b>	<b>0,333333333</b>	<b>0,666666666</b>	<b>0,00000000001</b>
<b>2013</b>	<b>0,011800637</b>	<b>1,279,553,071,584</b>	<b>0,333333333</b>	<b>0,666666666</b>	<b>0,00000000001</b>
<b>2014</b>	<b>0,097628162</b>	<b>975,081,057,089</b>	<b>0,333333333</b>	<b>0,666666666</b>	<b>0,00000000001</b>
<b>2015</b>	<b>-16,9693306</b>	<b>920,352,848,084</b>	<b>0,333333333</b>	<b>0,666666666</b>	<b>0,00000000001</b>

### Kedaung Indah Can

Tahun	DA	SIZE	KI	KA	KPMJ
2012	-0,08514186	94.787.254.405	0,33333333	0,66666666	0,000000000001
2013	0,008875754	99,030.000.000	0,33333333	0,66666666	0,000000000001
2014	0,098163312	102.971.318.497	0,33333333	0,66666666	0,000000000001
2015	0,019667592	91.734.724.118	0,33333333	0,66666666	0,000000000001

### Sekar Bumi

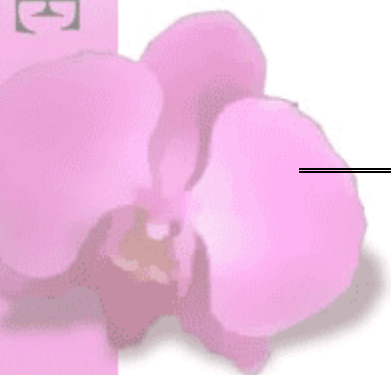
Tahun	DA	SIZE	KI	KA	KPMJ
2012	-0,09458581	753.709.821.608	0,33333333	0,66666666	0,00000000000002
2013	-0,01289694	1.296.618.257.503	0,33333333	0,66666666	0,00000000000005
2014	0,030672093	1.480.764.903.724	0,33333333	0,66666666	0,0000000003
2015	-0,01895307	1.362.245.580.664	0,33333333	0,66666666	0,0000000003

### Wismilak

Tahun	DA	SIZE	KI	KA	KPMJ
2012	0,08204982 7	1,119,062,225,72 9	0,3333333 3	0,6666666 6	0,00000000 1
2013	- 0,01374781	1,588,022,200,15 0	0,3333333 3	0,6666666 6	0,00000000 1



<b>2014</b>	<b>0,01803570 1</b>	<b>1,661,533,200,31 6</b>	<b>0,3333333 3</b>	<b>0,66666666 6</b>	<b>0,000000001 1</b>
<b>2015</b>	<b>0,00039446 6</b>	<b>1,839,419,574,95 6</b>	<b>0,3333333 3</b>	<b>0,66666666 6</b>	<b>0,000000001 1</b>



## LAMPIRAN 2

### HASIL ANALISIS REGRESI MENGGUNAKAN IBM SPSS

#### Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		SIZE	Komisaris Independen	Komite Audit	Kepemilikan Manajerial	Discretionary Acruial
N		40	40	40	40	40
Normal Paramete#	Mean	848955564032	.35505	.67295	.00000007980668	-1.01600
	Std. Deviation	782408859648	.061228	.0222200	.000000250048906	9.964399
Most Extreme Differences	Absolute	.284	.441	.536	.479	.434
	Positive	.284	.441	.536	.479	.430
	Negative	-.276	-.359	-.389	-.375	-.434
Kolmogorov-Smirnov Z		.912	.459	.466	.788	.581
Asymp. Sig. (2-tailed)		.376	.984	.982	.563	.888

a. Test distribution is Normal.

b. Calculated from data.

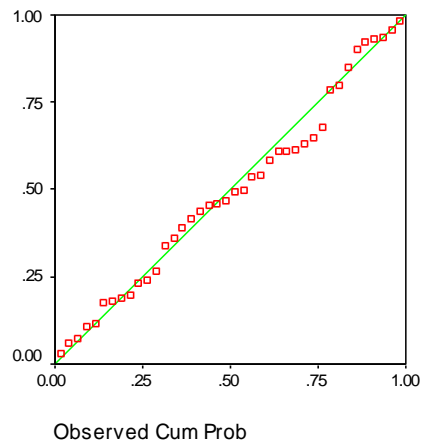
One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		40
Normal Paramete#	Mean	.0000000
	Std. Deviation	.94733095
Most Extreme Differences	Absolute	.096
	Positive	.096
	Negative	-.062
Kolmogorov-Smirnov Z		.607
Asymp. Sig. (2-tailed)		.855

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residuals  
Dependent Variable: Discretionary Accrual



### Uji Autokorelasi

#### Model Summary<sup>a</sup>

Model	Durbin-Watson
1	1.994 <sup>a</sup>

a. Predictors: (Constant), Kepemilikan Manajerial, Komisaris Independen, SIZE, Komite Audit

b. Dependent Variable: Discretionary Accrual

### Uji Multikolinieritas

#### Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	SIZE	.977	1.024
	Komisaris Independen	.985	1.016
	Komite Audit	.974	1.027
	Kepemilikan Manajerial	.980	1.020

a. Dependent Variable: Discretionary Accrual

### Uji Heteroskedastisitas

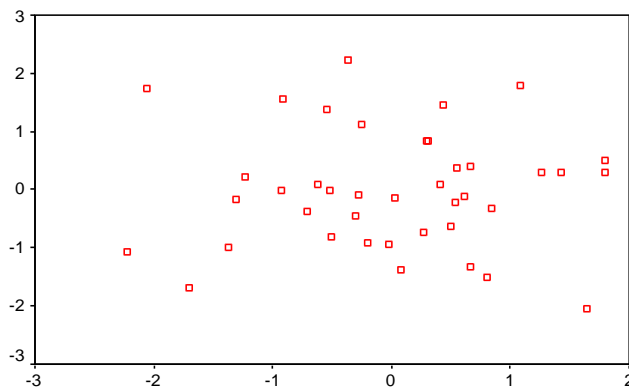
Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.732	.099		7.372	.000
	SIZE	-.114	.097	-.190	-1.174	.248
	Komisaris Independen	-.221	.142	-.250	-1.556	.129
	Komite Audit	.024	.124	.032	.196	.846
	Kepemilikan Manajerial	.089	.194	.074	.461	.648

a. Dependent Variable: ABSRESID

### Scatterplot

Dependent Variable: Discretionary Acrual



Regression Standardized Predicted Value

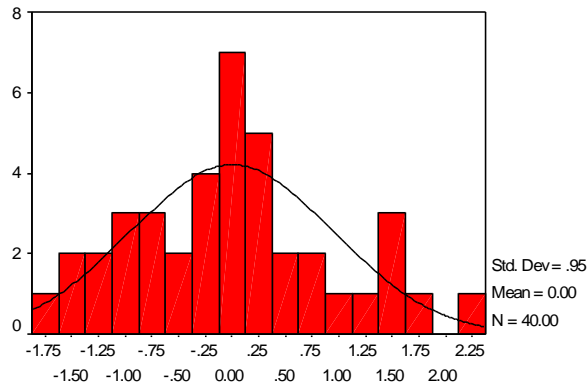
### Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SIZE	40	929876824	17887464223321	2848955442370.97	4782409102172.060
Komisaris Independen	40	.333	.667	.35505	.061228
Komite Audit	40	.667	.750	.67295	.022220
Kepemilikan Manajerial	40	.0000000000001	.0000001250000	.000000007980668	.0000000250048910
Discretionary Acrual	40	-44.493	38.502	-1.01600	9.964400
Valid N (listwise)	40				

## Histogram

Dependent Variable: Discretionary Acrual



Regression Standardized Residual

## Regressions

## Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.357 <sup>a</sup>	.127	.027	9.826651

a. Predictors: (Constant), Kepemilikan Manajerial, SIZ Komisararis Independen, Komite Audit

ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	492.574	4	123.143	1.275	.298 <sup>a</sup>
	Residual	3379.707	35	96.563		
	Total	3872.281	39			

a. Predictors: (Constant), Kepemilikan Manajerial, SIZE, Komisararis Independen Komite Audit

b. Dependent Variable: Discretionary Acrual

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-105.598	50.256		-2.101	.043
	SIZE	.0000000000002	.000	.100	.620	.539
	Komisaris Independen	6.6912558520084	26.225	-.041	-.255	.800
	Komite Audit	58.198383696493	72.323	.353	2.187	.035
	Kepemilikan Manajerial	11760408.362809	64225057.1	-.030	-.183	.856

a. Dependent Variable: Discretionary Acruar

## Correlations

Correlations

		Discretionary Acruar
SIZE	Pearson Correlation	.052
	Sig. (2-tailed)	.748
	N	40
Komisaris Independen	Pearson Correlation	-.061
	Sig. (2-tailed)	.711
	N	40
Komite Audit	Pearson Correlation	.341*
	Sig. (2-tailed)	.031
	N	40
Kepemilikan Manajerial	Pearson Correlation	.033
	Sig. (2-tailed)	.841
	N	40

\*. Correlation is significant at the 0.05 level (2-tailed).

## Partial Corr

PARTIAL CORRELATION COEFFICIENTS

Controlling for.. X1 X2 X4

X3 Y

X3 1.0000 .3468

( 0 ) ( 35)

P= . P= .035

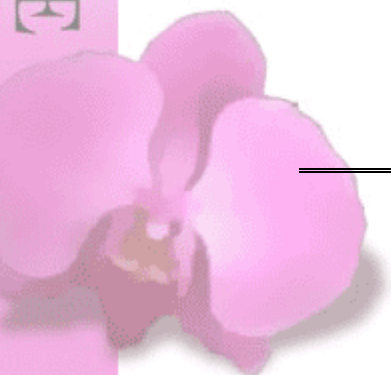
Y .3468 1.0000

( 35) ( 0)

P= .035 P= .

(Coefficient / (D.F.) / 2-tailed Significance)

" . " is printed if a coefficient cannot be computed



**LAMPIRAN 3**  
**KALBE FARMA 2012 - 2013**  
**LAPORAN POSISI KEUANGAN**

**PT KALBE FARMA Tbk. DAN ENTITAS ANAK**  
**LAPORAN POSISI KEUANGAN KONSOLIDASIAN**  
**Tanggal 31 Desember 2013**  
**(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT KALBE FARMA Tbk. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF FINANCIAL**  
**POSITION**  
**As of December 31, 2013**  
**(Expressed in Rupiah, unless otherwise stated)**

	31 Desember 2013/ December 31, 2013	Catatan/ Notes	31 Desember 2012/ December 31, 2012	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan setara kas	1.426.460.966.674	2d,2u,4,37	1.859.662.706.073	<i>Cash and cash equivalents</i>
Piutang usaha, neto	2.145.218.904.462	2u,5,37	1.805.234.960.760	<i>Trade receivables, net</i>
Piutang lain-lain	128.159.883.954	2u,6,37	132.920.638.689	<i>Other receivables</i>
Aset keuangan lancar lainnya	187.742.937.561	2u,7,37	239.187.296.256	<i>Other current financial assets</i>
Persediaan, neto	3.053.494.513.851	2e,2f,8,9,28	2.115.483.766.910	<i>Inventories, net</i>
Pajak pertambahan nilai dibayar di muka	40.855.503.867	2t	30.791.801.204	<i>Prepaid value added tax</i>
Biaya dibayar di muka	119.253.269.711	2g,10	96.676.558.937	<i>Prepaid expenses</i>
Aset lancar lainnya	396.133.471.463	11	161.752.815.252	<i>Other current assets</i>
<b>Total Aset Lancar</b>	<b>7.497.319.451.543</b>		<b>6.441.710.544.081</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>
Investasi pada entitas asosiasi	42.420.010.003	2b,2h,2u 12,37	48.951.431.557	<i>Investment in associated entity</i>
Aset pajak tangguhan, neto	72.602.976.620	2t,21	56.264.133.006	<i>Deferred tax assets, net</i>
Tagihan restitusi pajak penghasilan	34.043.461.574	2t,21	26.389.487.884	<i>Claims for income tax refund</i>
Aset tetap, neto	2.925.546.783.050	2e,2i,2j,8, 13,29,30,31	2.254.763.272.886	<i>Property, plant and equipment, net</i>
Aset tak berwujud, neto	385.267.577.327	2b,2k,2m, 2n,2o,14	341.173.421.136	<i>Intangible assets, net</i>
Aset tidak lancar lainnya	357.861.014.909	2i,2p,15	248.704.890.408	<i>Other non-current assets</i>
<b>Total Aset Tidak Lancar</b>	<b>3.817.741.823.483</b>		<b>2.976.246.636.877</b>	<b>Total Non-current Assets</b>
<b>TOTAL ASET</b>	<b>11.315.061.275.026</b>		<b>9.417.957.180.958</b>	<b>TOTAL ASSETS</b>

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333



**PT KALBE FARMA Tbk. DAN ENTITAS ANAK**  
**LAPORAN POSISI KEUANGAN KONSOLIDASIAN**  
**(lanjutan)**  
**Tanggal 31 Desember 2013**  
**(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT KALBE FARMA Tbk. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF FINANCIAL**  
**POSITION (continued)**  
**As of December 31, 2013**  
**(Expressed in Rupiah, unless otherwise stated)**

	31 Desember 2013/ December 31, 2013	Catatan/ Notes	31 Desember 2012/ December 31, 2012	
<b>LIABILITAS DAN EKUITAS</b>				<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS JANGKA PENDEK</b>				<b>CURRENT LIABILITIES</b>
Utang bank	583.823.955.413	2u,16,37	204.252.407.762	<i>Bank loans</i>
Utang usaha		2u,17,37		<i>Trade payables</i>
Pihak ketiga	1.123.624.060.524		793.161.241.733	<i>Third parties</i>
Pihak berelasi	28.030.519.173	2e,8	15.703.499.800	<i>Related party</i>
Utang lain-lain		2u,18,37		<i>Other payables</i>
Pihak ketiga	373.767.266.490		286.160.154.964	<i>Third parties</i>
Pihak berelasi	5.389.417.222	2e,8	4.848.295.391	<i>Related party</i>
Beban akrual	314.518.392.842	2u,19,37	361.916.843.180	<i>Accrued expenses</i>
Liabilitas imbalan kerja				<i>Short-term liabilities</i>
jangka pendek	24.391.340.352	2u,20,37	29.444.628.851	<i>for employees' benefits</i>
Utang pajak	186.953.727.366	2t,21	195.836.997.773	<i>Taxes payable</i>
Bagian jangka pendek utang sewa pembiayaan	91.344.366	2j,2u,13,37	293.784.270	<i>Current maturities of obligations under finance leases</i>
<b>Total Liabilitas Jangka Pendek</b>	<b>2.640.590.023.748</b>		<b>1.891.617.853.724</b>	<b>Total Current Liabilities</b>
<b>LIABILITAS JANGKA PANJANG</b>				<b>NON-CURRENT LIABILITIES</b>
Liabilitas pajak tangguhan, neto	11.931.480.758	2t,21	10.932.346.121	<i>Deferred tax liabilities, net</i>
Utang sewa pembiayaan setelah dikurangi bagian jangka pendek	-	2j,2u,13,37	78.356.010	<i>Obligations under finance leases net of current maturities</i>
Liabilitas imbalan kerja jangka panjang	162.581.804.945	2s,34	143.685.010.206	<i>Long-term liabilities for employees' benefits</i>
<b>Total Liabilitas Jangka Panjang</b>	<b>174.513.285.703</b>		<b>154.695.712.337</b>	<b>Total Non-current Liabilities</b>
<b>TOTAL LIABILITAS</b>	<b>2.815.103.309.451</b>		<b>2.046.313.566.061</b>	<b>TOTAL LIABILITIES</b>

**PT KALBE FARMA Tbk. DAN ENTITAS ANAK**  
**LAPORAN POSISI KEUANGAN KONSOLIDASIAN**  
 (lanjutan)  
 Tanggal 31 Desember 2013  
 (Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT KALBE FARMA Tbk. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF FINANCIAL**  
**POSITION (continued)**  
 As of December 31, 2013  
 (Expressed in Rupiah, unless otherwise stated)

	31 Desember 2013/ December 31, 2013	Catatan/ Notes	31 Desember 2012/ December 31, 2012	
<b>EKUITAS</b>				<b>EQUITY</b>
<b>Ekuitas yang Dapat</b>				
<b>Diatribusikan kepada</b>				<b>Equity Attributable to the</b>
<b>Pemilik Entitas Induk</b>				<b>Owners of the Parent</b>
Modal saham - nilai nominal				<b>Capital stock - Rp10 par value</b>
Rp10 per saham				<b>per share</b>
Modal dasar -				<b>Authorized -</b>
85.000.000.000 saham				<b>85,000,000,000 shares</b>
Modal ditempatkan dan disetor				<b>Issued and fully paid -</b>
penuh - 46.875.122.110 saham				<b>46,875,122,110 shares</b>
pada 31 Desember 2013				<b>as of December 31, 2013</b>
dan 50.780.072.110 saham				<b>and 50,780,072,110 shares</b>
pada 31 Desember 2012	468.751.221.100	22	507.800.721.100	<b>as of December 31, 2012</b>
Tambahan modal disetor, neto	(34.118.673.814)	21,22,23	(32.317.540.678)	<b>Additional paid-in capital, net</b>
Selisih transaksi dengan pihak				<b>Differences arising from transaction</b>
non-pengendali	(3.070.186.478)	2b,24	(3.069.982.400)	<b>with non-controlling interest</b>
Saldo laba				<b>Retained earnings</b>
Telah ditentukan penggunaannya	94.472.405.108	21,22	77.133.124.052	<b>Appropriated</b>
Belum ditentukan penggunaannya	7.538.715.965.642		7.173.606.932.349	<b>Unappropriated</b>
Modal treasury -				<b>Treasury stock -</b>
3.904.950.000 saham	-	21,22	(687.283.369.009)	<b>3,904,950,000 shares</b>
Pendapatan komprehensif lainnya:				<b>Other comprehensive income:</b>
Selisih kurs atas penjabaran				<b>Differences arising from foreign</b>
laporan keuangan	36.450.368.684	2b	3.337.783.433	<b>currency translations</b>
Laba belum direalisasi				<b>Unrealized gains on</b>
atas kenaikan nilai				<b>appreciation in market</b>
pasar investasi, neto	7.040.421.261	2u,7,12	14.846.567.653	<b>values of investments, net</b>
<b>Sub-total</b>	<b>8.108.241.521.503</b>		<b>7.054.054.236.500</b>	<b>Sub-total</b>
<b>Kepentingan Non-pengendali</b>	<b>391.716.444.072</b>	2b,25	<b>317.589.378.397</b>	<b>Non-controlling Interest</b>
<b>Ekuitas, Neto</b>	<b>8.499.957.965.575</b>		<b>7.371.643.614.897</b>	<b>Equity, Net</b>
<b>TOTAL LIABILITAS DAN</b>				<b>TOTAL LIABILITIES AND</b>
<b>EKUITAS</b>	<b>11.315.061.275.026</b>		<b>9.417.957.180.958</b>	<b>EQUITY</b>

## KALBE FARMA 2012 – 2013 LAPORAN LABA RUGI

**PT KALBE FARMA Tbk. DAN ENTITAS ANAK**  
**LAPORAN LABA RUGI KOMPREHENSIF**  
**KONSOLIDASIAN**  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2013  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT KALBE FARMA Tbk. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF**  
**COMPREHENSIVE INCOME**  
For the Year Ended December 31, 2013  
(Expressed in Rupiah, unless otherwise stated)

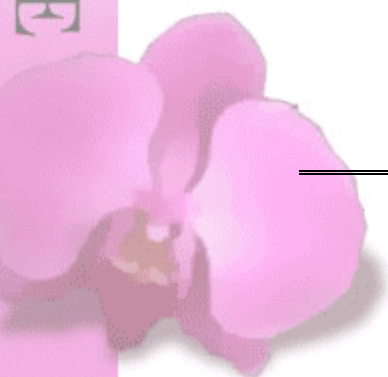
	Tahun yang Berakhir pada tanggal 31 Desember/ Year ended December 31,			
	2013	Catatan/ Notes		2012
<b>PENJUALAN NETO</b>	<b>16.002.131.057.048</b>	2q,2v,26, 27,38	<b>13.636.405.178.957</b>	<b>NET SALES</b>
<b>BEBAN POKOK PENJUALAN</b>	<b>8.323.017.600.990</b>	2q,2v,9,13, 26,28,38	<b>7.102.971.372.126</b>	<b>COST OF GOODS SOLD</b>
<b>LABA BRUTO</b>	<b>7.679.113.456.058</b>		<b>6.533.433.806.831</b>	<b>GROSS PROFIT</b>
Beban penjualan	(4.230.293.635.075)	13,26,29,38	(3.573.502.403.790)	Selling expense
Beban umum dan administrasi	(764.512.533.499)	13,26,30,34	(651.416.535.513)	General and administrative expense
Beban penelitian dan pengembangan	(135.388.356.694)	2o,13,26,31	(90.754.826.941)	Research and development expense
Beban bunga dan keuangan	(28.642.082.811)	16,26,32	(17.513.612.249)	Interest expense and financial charges
Penghasilan bunga	50.425.100.828	4,7,26,33	74.469.005.621	Interest income
Laba atas penjualan aset tetap	21.202.496.859	2i,13,26	18.818.935.524	Gain on sale of property, plant and equipment
Laba selisih kurs, neto	529.460.305	2r,26	19.832.825.669	Gain on foreign exchange, net
Rupa-rupa, neto	(19.911.188.740)	12,13,21,26	(5.350.102.660)	Miscellaneous, net
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>	<b>2.572.522.717.231</b>		<b>2.308.017.092.492</b>	<b>INCOME BEFORE INCOME TAX EXPENSE</b>
<b>BEBAN PAJAK PENGHASILAN, Neto</b>	<b>(602.070.267.545)</b>	2i,21,26	<b>(532.918.244.560)</b>	<b>INCOME TAX EXPENSE, Net</b>
<b>LABA TAHUN BERJALAN</b>	<b>1.970.452.449.686</b>		<b>1.775.098.847.932</b>	<b>INCOME FOR THE YEAR</b>
<b>PENDAPATAN (BEBAN) KOMPREHENSIF LAIN:</b>				<b>OTHER COMPREHENSIVE INCOME (EXPENSES):</b>
Laba (rugi) yang belum direalisasi dari aset keuangan tersedia untuk dijual, neto	678.659.860	2u,7,12	(4.217.177.806)	Unrealized gains (losses) on available-for-sale financial assets, net
Selisih kurs atas penjabaran laporan keuangan	33.112.585.251	2b	1.153.080.445	Differences arising from foreign currency translation
<b>TOTAL LABA RUGI KOMPREHENSIF TAHUN BERJALAN</b>	<b>2.004.243.694.797</b>		<b>1.772.034.750.571</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333

**PT KALBE FARMA Tbk. DAN ENTITAS ANAK**  
**LAPORAN LABA RUGI KOMPREHENSIF**  
**KONSOLIDASIAN**  
 (lanjutan)  
 Untuk Tahun yang Berakhir pada Tanggal  
 31 Desember 2013  
 (Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT KALBE FARMA Tbk. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF**  
**COMPREHENSIVE INCOME**  
 (continued)  
 For the Year Ended December 31, 2013  
 (Expressed in Rupiah, unless otherwise stated)

	Tahun yang Berakhir pada tanggal 31 Desember/ Year ended December 31,			
	2013	Catatan/ Notes	2012	
<b>Laba Tahun Berjalan Yang Dapat Diatribusikan Kepada:</b>				<b>Income For The Year Attributable To:</b>
Pemilik entitas induk	1.919.508.370.312	26	1.733.928.105.603	Owners of the parent
Kepentingan non-pengendali	50.944.079.374	26	41.170.742.329	Non-controlling interest
<b>Total</b>	<b>1.970.452.449.686</b>		<b>1.775.098.847.932</b>	<b>Total</b>
<b>Total Laba Rugi Komprehensif Tahun Berjalan Yang Dapat Diatribusikan Kepada:</b>				<b>Total Comprehensive Income For The Year Attributable To:</b>
Pemilik entitas induk	1.952.588.559.890		1.730.864.008.242	Owners of the parent
Kepentingan non-pengendali	51.655.134.907		41.170.742.329	Non-controlling interest
<b>Total</b>	<b>2.004.243.694.797</b>		<b>1.772.034.750.571</b>	<b>Total</b>
<b>PER SAHAM DASAR</b>				<b>BASIC EARNINGS PER SHARE</b>
<b>LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK</b>	<b>41</b>	<b>2w,22,39</b>	<b>37</b>	<b>INCOME FOR THE YEAR ATTRIBUTABLE TO OWNERS OF THE PARENT</b>



## KALBE FARMA 2014 - 2015 LAPORAN POSISI KEUANGAN

**PT KALBE FARMA Tbk. DAN ENTITAS ANAKNYA**  
**LAPORAN POSISI KEUANGAN KONSOLIDASIAN**  
**Tanggal 31 Desember 2015**  
**(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT KALBE FARMA Tbk. AND ITS SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF FINANCIAL**  
**POSITION**  
**As of December 31, 2015**  
**(Expressed in Rupiah, unless otherwise stated)**

Disajikan kembali - Catatan 46/  
As restated - Note 46

	Catatan/ Notes	31 Desember 2015/ December 31, 2015	31 Desember 2014/ December 31, 2014	1 Januari 2014/ 31 Desember 2013/ January 1, 2014 December 31, 2013/	
<b>ASET</b>					<b>ASSETS</b>
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>
Kas dan setara kas	2d,2q,2t,4,40	2.718.619.232.764	1.894.609.528.205	1.426.460.966.674	Cash and cash equivalents
Piutang usaha	2q,2t,5,35,40				Trade receivables
Pihak ketiga, neto		2.337.444.304.540	2.325.439.969.320	2.125.221.961.421	Third parties, net
Pihak berelasi	2e,2q,8a	17.335.467.379	21.503.683.945	19.996.943.041	Related parties
Piutang lain-lain	2q,2t,6,40	79.301.987.108	117.957.876.451	128.159.883.954	Other receivables
Aset keuangan lancar lainnya	2q,2t,7,40	155.753.502.796	199.389.672.567	187.742.937.561	Other current financial assets
Persediaan, neto	2e,2f,9,29	3.003.149.535.671	3.090.544.151.155	3.053.494.513.851	Inventories, net
Pajak Pertambahan Nilai dibayar di muka	2s	31.631.064.733	13.609.917.516	40.855.503.867	Prepaid Value Added Tax
Biaya dibayar di muka	2g,10	66.672.277.410	69.088.895.897	55.120.742.321	Prepaid expenses
Aset lancar lainnya	11	338.584.236.301	388.661.675.136	460.265.998.853	Other current assets
<b>Total Aset Lancar</b>		<b>8.748.491.608.702</b>	<b>8.120.805.370.192</b>	<b>7.497.319.451.543</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>					<b>NON-CURRENT ASSETS</b>
Aset keuangan tidak lancar lainnya	2i,12,40	11.760.000.000	16.537.500.000	15.487.500.000	Other non-current financial asset
Investasi pada entitas asosiasi	2h,13	45.890.342.781	24.296.002.168	26.932.510.003	Investment in associates
Aset pajak tangguhan, neto	2s,22	106.339.190.223	94.209.938.133	76.941.003.754	Deferred tax assets, net
Tagihan restitusi pajak penghasilan	2s,22	83.631.207.773	30.717.297.898	34.043.461.574	Claims for income tax refund
Aset tetap, neto	2e,2i,2j,14, 17,30,31,32, 2b,2k,2l	3.938.494.051.483	3.404.457.131.056	2.925.546.783.050	Property, plant and equipment, net
Aset takberwujud, neto	2m,2n,15,41	415.279.754.800	421.707.972.435	385.267.577.327	Intangible assets, net
Aset tidak lancar lainnya	2i,2o,16	346.531.225.677	326.536.184.133	357.861.014.909	Other non-current assets
<b>Total Aset Tidak Lancar</b>		<b>4.947.925.772.737</b>	<b>4.318.462.025.823</b>	<b>3.822.079.850.617</b>	<b>Total Non-current Assets</b>
<b>TOTAL ASET</b>		<b>13.696.417.381.439</b>	<b>12.439.267.396.015</b>	<b>11.319.399.302.160</b>	<b>TOTAL ASSETS</b>

**PT KALBE FARMA Tbk. DAN ENTITAS ANAKNYA**  
**LAPORAN POSISI KEUANGAN KONSOLIDASIAN**  
**(lanjutan)**  
**Tanggal 31 Desember 2015**  
**(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT KALBE FARMA Tbk. AND ITS SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF FINANCIAL**  
**POSITION (continued)**  
**As of December 31, 2015**  
**(Expressed in Rupiah, unless otherwise stated)**

Catatan/ Notes	31 Desember 2015/ December 31, 2015	31 Desember 2014/ December 31, 2014	Disajikan kembali - Catatan 46/ As restated - Note 46		
			1 Januari 2014/ 31 Desember 2013/ January 1, 2014 December 31, 2013		
<b>LIABILITAS</b>					<b>LIABILITIES</b>
<b>LIABILITAS JANGKA PENDEK</b>					<b>CURRENT LIABILITIES</b>
Utang bank jangka pendek	2q,2t,17,40	266.148.059.414	251.909.102.153	583.823.955.413	Short-term bank loans
Utang usaha	2q,2t,18,40				Trade payables
Pihak ketiga		1.024.170.082.622	1.100.702.542.859	1.123.624.060.524	Third parties
Pihak berelasi	2e,2q,8c	44.495.441.420	32.390.276.800	28.030.519.173	Related party
Utang lain-lain	2q,2t,19,40				Other payables
Pihak ketiga		391.108.233.500	422.739.416.901	373.767.266.490	Third parties
Pihak berelasi	2e,2q	-	-	5.389.417.222	Related party
Beban akrual	2q,2t,20,40	408.242.363.125	358.667.243.424	314.518.392.842	Accrued expenses
Liabilitas imbalan kerja					Short-term liabilities
jangka pendek	2t,2t,40	32.427.710.263	34.921.207.677	24.391.340.352	for employees' benefits
Utang pajak	2s,22	197.459.298.266	184.590.382.675	186.953.727.366	Taxes payable
Bagian jangka pendek utang sewa pembiayaan	2j,2q,2t,14,40	1.829.302.253	-	91.344.366	Current maturities of finance lease payable
<b>Total Liabilitas Jangka Pendek</b>		<b>2.365.880.490.863</b>	<b>2.385.920.172.489</b>	<b>2.640.590.023.748</b>	<b>Total Current Liabilities</b>
<b>LIABILITAS JANGKA PANJANG</b>					<b>NON-CURRENT LIABILITIES</b>
Utang bank jangka panjang	2t,17,40	127.727.051.924	44.219.703.964	-	Long-term bank loan
Liabilitas pajak tangguhan, neto	2s,22	6.602.342.000	11.300.396.364	10.158.298.515	Deferred tax liabilities, net
Liabilitas imbalan kerja jangka panjang	2r,37	254.715.638.636	233.726.104.775	189.259.313.273	Long-term liabilities for employees' benefits
Bagian jangka panjang utang sewa pembiayaan	2j,2q,2t,14,40	3.205.872.747	-	-	Long-term maturities of finance lease payable
<b>Total Liabilitas Jangka Panjang</b>		<b>392.250.905.307</b>	<b>289.246.205.103</b>	<b>199.417.611.788</b>	<b>Total Non-current Liabilities</b>
<b>TOTAL LIABILITAS</b>		<b>2.758.131.396.170</b>	<b>2.675.166.377.592</b>	<b>2.840.007.635.536</b>	<b>TOTAL LIABILITIES</b>

**PT KALBE FARMA Tbk. DAN ENTITAS ANAKNYA**  
**LAPORAN POSISI KEUANGAN KONSOLIDASIAN**  
**(lanjutan)**  
**Tanggal 31 Desember 2015**  
**(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT KALBE FARMA Tbk. AND ITS SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF FINANCIAL**  
**POSITION (continued)**  
**As of December 31, 2015**  
**(Expressed in Rupiah, unless otherwise stated)**

Catatan/ Notes	31 Desember 2015/ December 31, 2015	31 Desember 2014/ December 31, 2014	Disajikan kembali - Catatan 46/ As restated - Note 46		
			1 Januari 2014/ 31 Desember 2013/ January 1, 2014 December 31, 2013/		
<b>EKUITAS</b>					<b>EQUITY</b>
<b>Ekuitas yang Dapat Distribusikan kepada Pemilik Entitas Induk</b>					<b>Equity Attributable to the Owners of the Parent Company</b>
Modal saham - nilai nominal Rp10 per saham					Capital stock - Rp10 par value per share
Modal dasar - 85.000.000.000 saham					Authorized - 85,000,000,000 shares
Modal ditempatkan dan disetor penuh - 46.875.122.110 saham	23	468.751.221.100	468.751.221.100	468.751.221.100	Issued and fully paid - 46,875,122,110 shares
Tambahan modal disetor, neto	24	(34.118.673.814)	(34.118.673.814)	(34.118.673.814)	Additional paid-in capital, net
Selisih transaksi dengan pihak non-pengendali	2b,25	777.244.134	777.607.239	782.207.871	Differences arising from transaction with non-controlling interests
Saldo laba					Retained earnings
Telah ditentukan penggunaannya	23	134.314.355.465	113.667.488.811	94.472.405.108	Appropriated
Belum ditentukan penggunaannya		9.872.083.279.142	8.779.120.485.759	7.529.171.085.363	Unappropriated
Penghasilan komprehensif lain:					Other comprehensive income:
Selisih kurs atas penjabaran laporan keuangan	2b	62.386.164.106	40.008.270.342	36.450.368.684	Differences arising from foreign currency translation
Laba belum direalisasi dari aset keuangan tersedia untuk dijual, neto	2t,7,12	4.725.655.162	9.459.173.195	7.040.421.261	Unrealized gain on available-for-sale financial assets, net
Kerugian aktuarial atas liabilitas imbalan kerja, neto	2r,37	(43.796.281.405)	(47.586.663.972)	(13.798.723.591)	Actuarial loss on employees' benefits liabilities, net
<b>Sub-total</b>		<b>10.465.122.963.890</b>	<b>9.330.078.908.660</b>	<b>8.088.750.311.982</b>	<b>Sub-total</b>
<b>Kepentingan Non-pengendali</b>	2b,26	<b>473.163.021.379</b>	<b>434.022.109.763</b>	<b>390.641.354.642</b>	<b>Non-controlling Interests</b>
<b>Ekuitas, Neto</b>		<b>10.938.285.985.269</b>	<b>9.764.101.018.423</b>	<b>8.479.391.666.624</b>	<b>Equity, Net</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>		<b>13.696.417.381.439</b>	<b>12.439.267.396.015</b>	<b>11.319.399.302.160</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

## KALBE FARMA 2015 & 2014 LAPORAN LABA RUGI

**PT KALBE FARMA Tbk. DAN ENTITAS ANAKNYA**  
**LAPORAN LABA RUGI DAN PENGHASILAN**  
**KOMPREHENSIF LAIN KONSOLIDASIAN**  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2015  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT KALBE FARMA Tbk. AND ITS SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF PROFIT OR LOSS**  
**AND OTHER COMPREHENSIVE INCOME**  
For the Year Ended December 31, 2015  
(Expressed in Rupiah, unless otherwise stated)

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31 ,			
	2015	Catatan/ Notes	2014 (Disajikan kembali - Catatan 46)/ (As restated - Note 46)	
<b>PENJUALAN NETO</b>	<b>17.887.464.223.321</b>	2e, 2p, 2u, 8b 27, 28, 41	<b>17.368.532.547.558</b>	<b>NET SALES</b>
<b>BEBAN POKOK PENJUALAN</b>	<b>(9.295.887.287.351)</b>	2e, 2p, 2u, 8d 9, 14, 27, 29, 41	<b>(8.892.725.955.545)</b>	<b>COST OF GOODS SOLD</b>
<b>LABA BRUTO</b>	<b>8.591.576.935.970</b>		<b>8.475.806.592.013</b>	<b>GROSS PROFIT</b>
Beban penjualan	(4.828.392.482.465)	2u, 14, 27, 30, 41	(4.677.646.188.262)	Selling expenses
Beban umum dan administrasi	(953.016.118.389)	2u, 14, 27, 31	(892.339.376.449)	General and administrative expenses
Beban penelitian dan pengembangan	(163.364.759.657)	2n, 2u, 14, 27, 32 2i, 2q, 2u,	(143.023.676.252)	Research and development expenses
Pendapatan operasi lainnya	104.495.963.796	14, 27, 36 2s, 2u, 5,	91.296.113.044	Other operating income
Beban operasi lainnya	(87.177.000.653)	22, 27, 35	(97.222.093.797)	Other operating expenses
Penghasilan bunga	101.333.519.539	2u, 4, 7, 27 34, 47	78.814.213.671	Interest income
Pajak atas penghasilan bunga	(19.752.143.479)	2s, 2u, 27, 47	(15.446.556.433)	Tax on interest income
Beban bunga dan keuangan	(23.918.010.816)	2u, 17, 27, 33	(52.009.056.900)	Interest expense and financial charges
Bagian atas rugi entitas asosiasi, neto	(904.659.387)	2h, 2u, 13, 27	(2.636.507.835)	Share in losses of the associated entities, net
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>	<b>2.720.881.244.459</b>		<b>2.765.593.462.800</b>	<b>INCOME BEFORE INCOME TAX EXPENSE</b>
<b>BEBAN PAJAK PENGHASILAN, Neto</b>	<b>(663.186.962.586)</b>	2s, 2u, 22, 27	<b>(642.915.814.984)</b>	<b>INCOME TAX EXPENSE, Net</b>
<b>LABA TAHUN BERJALAN</b>	<b>2.057.694.281.873</b>		<b>2.122.677.647.816</b>	<b>INCOME FOR THE YEAR</b>
<b>PENGHASILAN KOMPREHENSIF LAIN:</b>				<b>OTHER COMPREHENSIVE INCOME:</b>
Pos yang tidak akan direklasifikasi ke laba rugi:				Item that will not be reclassified to profit or loss:
Keuntungan (kerugian) aktuarial atas liabilitas imbalan kerja, neto	3.901.901.743	2r, 37	(34.394.469.408)	Actuarial gain (loss) on employees' benefits liabilities, net
Pos-pos yang akan direklasifikasi ke laba rugi:				Items that will be reclassified to profit or loss:
Laba (rugi) belum direalisasi dari aset keuangan tersedia untuk dijual, neto	(571.176.259)	2t, 7, 12	4.566.966.794	Unrealized gain (loss) on available-for-sale financial assets, net
Selisih kurs atas penjabaran laporan keuangan	22.377.893.764	2b	3.557.901.658	Differences arising from foreign currency translation
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>	<b>2.083.402.901.121</b>		<b>2.096.408.046.860</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333



**PT KALBE FARMA Tbk. DAN ENTITAS ANAKNYA**  
**LAPORAN LABA RUGI DAN PENGHASILAN**  
**KOMPREHENSIF LAIN**  
**KONSOLIDASIAN (lanjutan)**  
**Untuk Tahun yang Berakhir pada Tanggal**  
**31 Desember 2015**  
 (Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT KALBE FARMA Tbk. AND ITS SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF PROFIT OR LOSS**  
**AND OTHER COMPREHENSIVE**  
**INCOME (continued)**  
**For the Year Ended December 31, 2015**  
 (Expressed in Rupiah, unless otherwise stated)

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,			
	2015	Catatan/ Notes	2014 (Disajikan kembali - Catatan 46) (As restated - Note 46)	
<b>Laba Tahun Berjalan Yang Dapat Diatribusikan Kepada:</b>				<b>Income For The Year Attributable To:</b>
Pemilik entitas induk	2.004.236.980.127	2u,27	2.066.021.559.969	Owners of the parent company
Kepentingan non-pengendali	53.457.301.746	2u,27	56.656.087.847	Non-controlling interests
<b>Total</b>	<b>2.057.694.281.873</b>		<b>2.122.677.647.816</b>	<b>Total</b>
<b>Total Laba Komprehensif Tahun Berjalan Yang Dapat Diatribusikan Kepada:</b>				<b>Total Comprehensive Income For The Year Attributable To:</b>
Pemilik entitas induk	2.029.812.883.113		2.040.329.222.113	Owners of the parent company
Kepentingan non-pengendali	53.590.018.008		56.078.824.747	Non-controlling interests
<b>Total</b>	<b>2.083.402.901.121</b>		<b>2.096.408.046.860</b>	<b>Total</b>
<b>Laba per Saham Diatribusikan kepada Pemilik Entitas Induk</b>	<b>42,76</b>	2v,23,42	<b>44,08</b>	<b>Earnings per Share Attributable to Owners of the Parent Company</b>

**LAMPIRAN 4**  
**KIMIA FARMA 2012-2013**  
**LAPORAN POSISI KEUANGAN**

**PT KIMIA FARMA (PERSERO) Tbk.**  
**DAN ENTITAS ANAK**  
**LAPORAN POSISI KEUANGAN**  
**KONSOLIDASIAN**  
**31 DESEMBER 2013 DAN 2012**  
**(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)**

**PT KIMIA FARMA (PERSERO) Tbk.**  
**AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF**  
**FINANCIAL POSITION**  
**DECEMBER 31, 2013 AND 2012**  
**(Expressed in Rupiah, unless otherwise stated)**

	Catatan/ Notes	31 / 12 / 2013	31 / 12 / 2012	
<b>LIABILITAS JANGKA PENDEK</b>				<b>CURRENT LIABILITIES</b>
Utang bank	2f, 17	47.375.830.919	17.377.108.766	Bank loan
Utang usaha				Account payables
Pihak-pihak berelasi	2f, 18	21.721.859.363	36.884.377.032	Related parties
Pihak ketiga	2f, 2p, 18	456.169.891.947	304.248.660.515	Third parties
Utang pajak	2s, 8b	52.708.653.939	46.608.327.874	Taxes payable
Utang muka pelanggan	19	2.077.643.896	1.665.285.810	Advance receipt from customers
Biaya masih harus dibayar	20	117.961.455.449	91.281.052.262	Accrued expenses
Utang sewa pembiayaan – jangka pendek	2k, 2l	1.735.823.535	4.086.850.879	Lease liabilities – short term
Liabilitas lancar lainnya	22	46.371.989.506	35.032.572.088	Other current liabilities
Jumlah Liabilitas Jangka Pendek		<u>746.123.148.554</u>	<u>537.184.235.226</u>	Total Current Liabilities
<b>LIABILITAS JANGKA PANJANG</b>				<b>NON-CURRENT LIABILITIES</b>
Kewajiban imbalan kerja	2r, 23	99.588.762.093	91.239.848.054	Employee benefit obligations
Utang sewa pembiayaan – jangka panjang	2k, 2l	1.872.949.262	6.389.807.839	Lease liabilities – long term
Jumlah Liabilitas Jangka Panjang		<u>101.461.711.355</u>	<u>97.629.655.893</u>	Total Non-Current Liabilities
<b>Jumlah Liabilitas</b>		<u>847.584.859.909</u>	<u>634.813.891.119</u>	<b>Total Liabilities</b>
<b>EKUITAS</b>				<b>EQUITY</b>
<b>EKUITAS YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK</b>				<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE ENTITY</b>
Modal saham				Share capital
modal dasar sebanyak 20.000.000.000 saham terdiri dari : 1 saham seri A Dwiwarna dan 19.999.999.999 saham seri B. Modal ditempatkan dan disetor penuh 5.554.000.000 saham terbagi atas 1 saham seri A Dwiwarna dan 5.553.999.999 saham seri B dengan nilai nominal Rp 100 per saham	26	555.400.000.000	555.400.000.000	Authorized-20,000,000,000 shares consisting of 1 serie A Dwiwarna share and 19,999,999,999 serie B shares Issued and fully paid – 5,554,000,000 shares consisting of 1 serie A Dwiwarna share and 5,553,999,999 serie B shares with amount Rp 100 per share
Tambahan modal disetor				Paid in capital
Selisih transaksi restrukturisasi Entitas Sepengendali	25	10.084.641.850	10.084.641.850	Difference in restructuring Entities transactions
Tambahan modal disetor	2m, 27	43.579.620.031	43.579.620.031	Addition paid in capital
Saldo laba				Retained Earnings
Ditentukan penggunaannya	35	784.611.229.538	612.299.243.565	Specified use
Belum ditentukan penggunaannya		214.549.154.260	205.133.316.635	Unspecified use
Jumlah ekuitas yang dapat diatribusikan kepada pemilik entitas induk		<u>1.608.224.645.679</u>	<u>1.426.496.822.081</u>	Total equity attributable to owners of the entity
<b>KEPENTINGAN NON PENGENDALI</b>	24	16.130.043.302	15.036.867.585	<b>NON-CONTROLLING INTEREST</b>
Jumlah Ekuitas		<u>1.624.354.688.981</u>	<u>1.441.533.689.666</u>	Total Equity
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<u><b>2.471.939.548.890</b></u>	<u><b>2.076.347.580.785</b></u>	<b>TOTAL LIABILITIES AND EQUITY</b>

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333

## KIMIA FARMA 2012 - 2013 LAPORAN LABA RUGI

**PT KIMIA FARMA (PERSERO) Tbk.  
DAN ENTITAS ANAK  
LAPORAN LABA RUGI KOMPREHENSIF  
KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL  
31 DESEMBER 2013 DAN 2012  
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)**

**PT KIMIA FARMA (PERSERO) Tbk.  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF  
COMPREHENSIVE INCOME  
FOR YEARS ENDED  
DECEMBER 31, 2013 and 2012  
(Expressed in Rupiah, unless otherwise stated)**

	31/12/2012	Catatan/ Notes	31/12/2012	
PENJUALAN	4.348.073.988.385	2r, 2p, 28	3.734.241.101.309	SALES
BEBAN POKOK PENJUALAN	<u>(3.055.921.946.994)</u>	2r, 29	<u>(2.559.074.130.367)</u>	COST OF GOODS SOLD
LABA BRUTO	1.292.152.041.391		1.175.166.970.942	GROSS PROFIT
Pendapatan lainnya	43.681.718.265	33	24.135.411.087	Other income
Beban Usaha	(1.042.618.886.755)	2r, 30	(912.599.414.375)	Operating expenses
Pendapatan (beban) kurs mata uang asing - bersih	811.575.630	2r, 32	(1.546.112.212)	Income (expense) on foreign exchange - net
Bagian laba (rugi) investasi pada entitas asosiasi	(261.374.648)	11	-	Profit / loss from associated entities and / or joint venture
LABA USAHA	<u>293.765.073.883</u>		<u>285.156.855.442</u>	OPERATING INCOME
Beban Keuangan	(9.639.641.584)	31	(6.872.403.387)	Finance cost
LABA (RUGI) SEBELUM PAJAK	<u>284.125.432.299</u>		<u>278.284.452.055</u>	PROFIT (LOSS) BEFORE TAXES
BEBAN (PENGHASILAN) PAJAK	<u>(68.483.102.322)</u>	2s, 8c	<u>(72.520.454.677)</u>	INCOME TAX LOSS (BENEFIT)
LABA (RUGI) TAHUN BERJALAN	<u><b>215.642.329.977</b></u>		<u><b>205.763.997.378</b></u>	CURRENT YEAR NET INCOME
PENDAPATAN (BEBAN) KOMPREHENSIF LAIN	<u>-</u>		<u>-</u>	OTHER COMPREHENSIVE INCOME (EXPENSE)
Laba yang dapat dapat diatribusikan kepada:				Profit attributable to:
Pemilik Entitas induk	214.549.154.260		205.133.316.635	Owners of the Entity
Kepentingan non pengendali	1.093.175.717	24	630.680.743	Non-controlling interest
LABA BERSIH PER SAHAM DASAR	<u><b>38,63</b></u>	2t, 34	<u><b>36,93</b></u>	BASIC EARNING PER SHARE

## KIMIA FARMA 2014 - 2015 LAPORAN POSISI KEUANGAN

PT KIMIA FARMA (PERSERO) Tbk. DAN ENTITAS ANAK LAPORAN POSISI KEUANGAN KONSOLIDASIAN 31 DESEMBER 2015 (Disajikan dalam Rupiah, kecuali dinyatakan lain)		PT KIMIA FARMA (PERSERO) Tbk. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2015 (Expressed in Rupiah, unless otherwise stated)			
	Catatan/ Notes	31 Des 2015 / Dec 31, 2015	31 Des 2014 (Disajikan kembali)* / Dec 31, 2014 (Restated)*	31 Des 2013 (Disajikan kembali)* / Dec 31, 2013 (Restated)	
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>
Kas dan setara kas	3f, 3g, 3q, 5	460.994.073.484	573.360.267.681	394.149.909.832	Cash and cash equivalents
Piutang usaha					Trade receivables
Pihak berelasi	3f, 3e, 3q, 6	44.818.042.782	43.761.562.484	61.534.147.809	Related parties
Pihak ketiga	3f, 3e, 3q, 6	510.534.165.277	471.168.677.740	485.042.276.146	Third parties
Piutang lain-lain	3e, 7	20.854.150.798	10.164.241.862	7.644.556.387	Other receivables
Persediaan	3h, 8	742.317.799.941	687.406.883.246	640.909.360.172	Inventories
Uang muka	9	5.500.149.446	3.475.497.245	1.805.960.726	Advance payments
Pajak dibayar dimuka	3t, 20a	251.496.222.578	207.778.767.093	184.697.561.679	Prepaid taxes
Biaya dibayar dimuka	3i, 10	64.407.189.313	43.314.960.555	34.830.841.785	Prepaid expenses
<b>Jumlah Aset Lancar</b>		<b>2.100.921.793.619</b>	<b>2.040.430.857.906</b>	<b>1.810.614.614.536</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>					<b>NON-CURRENT ASSETS</b>
Piutang lain-lain jangka panjang	3e, 11	98.045.898	118.783.492	523.375.893	Long term other receivables
Investasi dalam Entitas asosiasi	3d, 12	165.653.849.498	165.705.970.429	380.977.729	Investment in associates
Aset tetap	3j, 3k, 13	681.742.779.981	568.868.648.423	498.644.378.133	Fixed Assets
Aset belum digunakan	3j, 3k, 14	9.301.868.998	9.301.868.998	9.301.868.998	Unused assets
Beban ditangguhkan	3n, 15	1.299.943.533	1.137.653.107	631.756.211	Deferred charges
Aset tak berwujud	3k, 16	5.638.639.078	3.240.791.261	3.412.069.215	Intangible assets
Aset lain-lain	3o, 17	182.350.594.087	147.995.106.441	109.147.189.798	Other assets
Aset pajak tangguhan	3i, 20e	89.216.561.619	75.978.957.511	82.068.013.201	Deferred tax assets
<b>Jumlah Aset Tidak Lancar</b>		<b>1.135.302.282.692</b>	<b>972.347.779.662</b>	<b>704.109.629.178</b>	<b>Total Non-Current Assets</b>
<b>JUMLAH ASET</b>		<b>3.236.224.076.311</b>	<b>3.012.778.637.568</b>	<b>2.514.724.243.714</b>	<b>TOTAL ASSETS</b>

PT KIMIA FARMA (PERSERO) Tbk.  
DAN ENTITAS ANAK  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
31 DESEMBER 2015  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT KIMIA FARMA (PERSERO) Tbk.  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF  
FINANCIAL POSITION  
DECEMBER 31, 2015  
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ Notes	31 Des 2015 / Dec 31, 2015	31 Des 2014 (Disajikan kembali)* / Dec 31, 2014 (Restated)	31 Des 2013 (Disajikan kembali)* / Dec 31, 2013 (Restated)	
<b>LIABILITAS JANGKA PENDEK</b>					<b>CURRENT LIABILITIES</b>
Utang bank	3e, 18	120.344.417.974	131.515.398.867	47.375.830.919	Bank loan
Utang usaha					Trade payables
Pihak berelasi	3e, 19	9.367.514.174	15.499.642.498	21.721.859.363	Related parties
Pihak ketiga	3e, 3q, 19	521.746.762.477	489.718.895.403	456.169.891.947	Third parties
Utang pajak	3i, 20a	31.356.013.492	49.392.289.856	52.708.653.939	Taxes payable
Utang muka pelanggan	21	2.739.983.883	762.264.902	2.077.643.896	Advance receipt from customers
Biaya masih harus dibayar	22	154.019.736.680	130.974.795.363	117.961.455.449	Accrued expenses
Pinjaman jangka menengah – jangka pendek	3f, 25, 35	200.000.000.000	-	-	
Utang sewa pembiayaan – jangka pendek	23	2.125.679.070	1.797.144.315	1.735.823.535	Lease liabilities – short term
Liabilitas lancar lainnya	24	46.731.239.142	35.151.250.222	46.371.989.505	Other current liabilities
<b>Jumlah Liabilitas Jangka Pendek</b>		<b>1.088.431.346.892</b>	<b>854.811.681.426</b>	<b>746.123.148.553</b>	<b>Total Current Liabilities</b>
<b>LIABILITAS JANGKA PANJANG</b>					<b>NON-CURRENT LIABILITIES</b>
Pinjaman jangka menengah	3f, 25, 35	-	200.000.000.000	-	Medium term notes
Liabilitas imbalan kerja	3s, 26	283.505.980.492	233.794.463.133	270.727.541.394	Employee benefit obligations
Utang sewa pembiayaan – jangka panjang	3i, 23	2.189.926.457	3.093.633.500	1.872.949.262	Finance lease payable – long term
<b>Jumlah Liabilitas Jangka Panjang</b>		<b>285.695.906.949</b>	<b>436.888.096.633</b>	<b>272.600.490.656</b>	<b>Total Non-Current Liabilities</b>
<b>Jumlah Liabilitas</b>		<b>1.374.127.253.841</b>	<b>1.291.699.778.059</b>	<b>1.018.723.639.209</b>	<b>Total Liabilities</b>
<b>EKUITAS</b>					<b>EQUITY</b>
<b>Ekuitas yang dapat diatribusikan kepada pemilik entitas induk</b>					<b>Equity attributable to owners of the entity</b>
Modal saham					Share capital
modal dasar sebanyak 20.000.000.000 saham terdiri dari : 1 saham seri A Dwiwarna dan 19.999.999.999 saham seri B. Modal ditempatkan dan disetor penuh 5.554.000.000 saham terbagi atas 1 saham seri A Dwiwarna dan 5.553.999.999 saham seri B dengan nilai nominal Rp 100 per saham	27	555.400.000.000	555.400.000.000	555.400.000.000	Authorized-20,000,000,000 shares consisting of 1 serie A Dwiwarna share and 19,999,999,999 serie B shares Issued and fully paid – 5,554,000,000 shares consisting of 1 serie A Dwiwarna share and 5,553,999,999 serie B shares with amount Rp 100 per share
Tambahan modal disetor:					Paid in capital
Selisih transaksi restrukturisasi Entitas Sepengendali	1c, 29	10.084.641.850	10.084.641.850	10.084.641.850	Difference in value from restructuring transactions under common control entities
Tambahan modal disetor lainnya	3n, 28	43.579.620.031	43.579.620.031	43.579.620.031	Addition paid in capital
Saldo laba:					Retained Earnings
Ditentukan penggunaannya	38	1.133.223.638.598	945.523.095.233	784.611.229.538	Specified use
Belum ditentukan penggunaannya					Unspecified use
Tahun lalu		62.760.955.031	62.760.955.031	30.526.774.746	Prior year
Tahun berjalan		248.849.016.193	234.625.679.206	214.549.154.260	Current year
Komponen ekuitas lain		(217.855.452.706)	(152.826.045.435)	(158.880.859.222)	
Jumlah ekuitas yang dapat diatribusikan kepada pemilik entitas induk		<b>1.836.042.418.997</b>	<b>1.699.147.945.916</b>	<b>1.479.870.561.203</b>	Total equity attributable to owners of the entity
<b>Keperluan non pengendali</b>	30	26.054.403.473	21.930.913.593	16.130.043.302	Non-controlling interest
Jumlah Ekuitas		<b>1.862.096.822.470</b>	<b>1.721.078.859.509</b>	<b>1.496.000.604.505</b>	Total Equity
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<b>3.236.224.076.311</b>	<b>3.012.778.637.568</b>	<b>2.514.724.243.714</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”

Author: Victorio Gomes NPK: A.2013.1.32333

## KIMIA FARMA 2014 - 2015 LAPORAN LABA RUGI

PT KIMIA FARMA (PERSERO) Tbk.  
DAN ENTITAS ANAK  
LAPORAN LABA RUGI KOMPREHENSIF  
KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL  
31 DESEMBER 2014  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT KIMIA FARMA (PERSERO) Tbk.  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF  
COMPREHENSIVE INCOME  
FOR YEAR ENDED  
DECEMBER 31, 2015  
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ Notes	31 Des 2015 Dec 31, 2015 (Restated)	31 Des 2014 (Disajikan kembali)* Dec 31, 2014 (Restated)	
Penjualan	3r, 3q, 31	4.860.371.483.524	4.521.024.379.760	SALES
Beban Pokok Penjualan	3r, 33	(3.323.619.297.215)	(3.135.542.319.600)	COST OF GOODS SOLD
<b>LABA BRUTO</b>		<b>1.536.752.186.309</b>	<b>1.385.482.060.160</b>	<b>GROSS PROFIT</b>
Pendapatan lainnya	32	64.529.882.213	47.592.022.836	Other income
Beban Usaha	3r, 34	(1.227.054.498.635)	(1.071.424.819.951)	Operating expenses
Pendapatan (beban) kurs mata uang asing – bersih	3u, 34	101.697.663	9.238.074.583	Income (expense) on foreign exchange – net
Bagian laba (rugi) investasi pada entitas asosiasi	12	(52.120.931)	-	Profit / loss from associated entities
<b>LABA USAHA</b>		<b>374.277.146.619</b>	<b>370.887.337.628</b>	<b>OPERATING INCOME</b>
Beban Keuangan	35	(36.142.085.430)	(26.869.685.415)	Finance cost
<b>LABA SEBELUM PAJAK</b>		<b>338.135.061.189</b>	<b>344.017.652.213</b>	<b>PROFIT BEFORE TAXES</b>
MANFAAT BEBAN PAJAK PENGHASILAN	20c	(85.162.555.115)	(86.181.636.916)	INCOME TAX LOSS BENEFIT
<b>LABA TAHUN BERJALAN</b>		<b>252.972.506.074</b>	<b>257.836.015.297</b>	
PENDAPATAN (BEBAN) KOMPREHENSIF LAINNYA:				REVENUE (EXPENSE) OTHER COMPREHENSIVE
Pos – pos yang tidak akan di reklasifikasi ke laba rugi				Other comprehensive income not to be reclassified to profit or loss in subsequent periods
Pengukuran kembali atas program imbalan pasti	3s, 26	(86.705.876.363)	8.073.085.049	Remeasurement gain (loss) on defined benefit program
Pajak penghasilan terkait pos-pos yang tidak akan diklasifikasikan ke laba rugi	26	21.676.469.091	(2.018.271.263)	Related income tax
		<b>(65.029.407.272)</b>	<b>6.054.813.786</b>	
Penghasilan komprehensif lain tahun berjalan setelah pajak		<b>(65.029.407.272)</b>	<b>6.054.813.786</b>	Other comprehensive income for the year – after tax
<b>Total Penghasilan Komprehensif Tahun Berjalan</b>		<b>187.943.098.802</b>	<b>263.890.829.083</b>	<b>Current Year Net Income</b>
<b>Laba yang dapat diatribusikan kepada :</b>				<b>Profit attributable to:</b>
Pemilik Entitas induk		248.849.016.194	255.930.623.639	Owners of the Entity
Keperluan non pengendali	30	4.123.489.880	1.905.391.658	Non-controlling interest
		<b>252.972.506.074</b>	<b>257.836.015.297</b>	
<b>Jumlah penghasilan komprehensif yang dapat diatribusikan kepada:</b>				<b>Net comprehensive profit attributable to:</b>
Pemilik Entitas induk		183.819.608.922	261.985.437.425	Owners of the Entity
Keperluan non pengendali		4.123.489.880	1.905.391.658	Non-controlling interest
		<b>187.943.098.802</b>	<b>263.890.829.083</b>	
<b>LABA BERSIH PER SAHAM (Dalam rupiah)</b>	3u, 37	<b>44,81</b>	<b>46,08</b>	<b>BASIC EARNING (In rupiah)</b>

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333

**LAMPIRAN 5**  
**MERCK 2012 - 2013**  
**LAPORAN POSISI KEUANGAN**

**PT MERCK Tbk**  
**LAPORAN POSISI KEUANGAN/STATEMENT OF FINANCIAL POSITION**

ASET	Catatan/ Notes	31 Desember/ 31 December		ASSETS
		2013 Rp 000	2012 Rp 000	
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
KAS DAN SETARA KAS	3b,3c,5	184.226.649	143.551.868	CASH AND CASH EQUIVALENTS
PIUTANG USAHA PADA PIHAK KETIGA (Setelah dikurangi cadangan penurunan nilai sebesar Rp 14.726 ribu pada tahun 2013 dan nihil pada tahun 2012)	3c,6	136.435.794	67.305.122	TRADE RECEIVABLES FROM THIRD PARTIES (After deduction of allowance for impairment amounting to Rp 14,726 thousand in 2013 and nil in 2012)
PIUTANG LAIN-LAIN (Setelah dikurangi cadangan penurunan nilai sebesar nihil pada tahun 2013 dan 2012)	3c,7	1.347.948	1.240.413	OTHER RECEIVABLES (After deduction of allowance for impairment amounting to nil in 2013 and 2012)
PERSEDIAAN (Setelah dikurangi cadangan persediaan slow-moving sebesar Rp 7.853.786 ribu pada tahun 2013 dan Rp 3.334.094 ribu pada tahun 2012)	3d,8	249.318.913	237.577.457	INVENTORIES (After deduction of allowance for slow-moving inventories amounting to Rp 7,853,786 thousand in 2013 and Rp 3,334,094 thousand in 2012)
PAJAK PERTAMBAHAN NILAI DIBAYAR DIMUKA		3.349.010	4.580.107	PREPAID VALUE ADDED TAX
BIAYA DIBAYAR DIMUKA		12.838.739	8.401.189	PREPAID EXPENSES
ASET LANCAR LAINNYA	9	720.537	1.226.934	OTHER CURRENT ASSETS
<b>TOTAL ASET LANCAR</b>		<b>588.237.590</b>	<b>463.883.090</b>	<b>TOTAL CURRENT ASSETS</b>
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>
UANG MUKA UNTUK PEMBELIAN ASET TETAP		5.821.295	1.181.044	ADVANCES FOR PURCHASES OF FIXED ASSETS
ASET TETAP (Setelah dikurangi akumulasi penyusutan sebesar Rp 68.565.005 ribu pada tahun 2013 dan Rp 64.183.022 ribu pada tahun 2012)	3e,10	61.626.794	63.317.809	FIXED ASSETS (After deduction of accumulated depreciation amounting to Rp 68,565,005 thousand in 2013 and Rp 64,183,022 thousand in 2012)
KLAIM PENGEMBALIAN PAJAK	11a	19.209.421	19.209.421	CLAIM FOR TAX REFUND
ASET TAKBERWUJUD (Setelah dikurangi akumulasi amortisasi sebesar Rp 8.693.329 ribu pada tahun 2013 dan Rp 6.820.193 ribu pada tahun 2012)	3f	4.788.987	6.404.080	INTANGIBLE ASSETS (After deduction of accumulated amortization amounting to Rp 8,693,329 thousand in 2013 and Rp 6,820,193 thousand in 2012)
ASET PAJAK TANGGUHAN	3k,11h	15.507.480	11.824.432	DEFERRED TAX ASSETS
ASET TIDAK LANCAR LAINNYA	3c,12	1.754.751	3.611.075	OTHER NON-CURRENT ASSETS
<b>TOTAL ASET TIDAK LANCAR</b>		<b>108.708.728</b>	<b>105.547.861</b>	<b>TOTAL NON-CURRENT ASSETS</b>
<b>TOTAL ASET</b>		<b>696.946.318</b>	<b>569.430.951</b>	<b>TOTAL ASSETS</b>

**PT MERCK Tbk**  
**LAPORAN POSISI KEUANGAN (Lanjutan)/STATEMENT OF FINANCIAL POSITION (Continued)**

LIABILITAS DAN EKUITAS	Catatan/ Notes	31 Desember/ 31 December		LIABILITIES AND EQUITY
		2013 Rp 000	2012 Rp 000	
<b>LIABILITAS JANGKA PENDEK</b>				<b>CURRENT LIABILITIES</b>
UTANG USAHA:	3c,13			TRADE PAYABLES:
Pihak ketiga		72.468.621	60.372.281	Third parties
Pihak berelasi		1.462.325	2.028.837	Related parties
UTANG PAJAK PENGHASILAN	3k,11b	9.467.628	3.687.098	INCOME TAXES PAYABLE
UTANG PAJAK LAINNYA	11c	2.859.570	3.300.286	OTHER TAXES PAYABLE
LIABILITAS JANGKA PENDEK LAINNYA	3c,14	61.560.109	50.439.436	OTHER CURRENT LIABILITIES
<b>TOTAL LIABILITAS JANGKA PENDEK</b>		<b>147.818.253</b>	<b>119.827.938</b>	<b>TOTAL CURRENT LIABILITIES</b>
<b>LIABILITAS JANGKA PANJANG</b>				<b>NON-CURRENT LIABILITIES</b>
LIABILITAS IMBALAN KERJA	3h,15	35.511.730	32.435.960	EMPLOYEE BENEFITS OBLIGATION
LIABILITAS JANGKA PANJANG LAINNYA	3c	1.397.713	425.188	OTHER NON-CURRENT LIABILITIES
<b>TOTAL LIABILITAS JANGKA PANJANG</b>		<b>36.909.443</b>	<b>32.861.148</b>	<b>TOTAL NON-CURRENT LIABILITIES</b>
<b>EKUITAS</b>				<b>EQUITY</b>
MODAL SAHAM, nilai nominal Rp 1.000 per saham:				SHARE CAPITAL, at par value of Rp 1,000 per share:
Modal dasar, ditempatkan seluruhnya dan disetor penuh 22.400.000 saham	16	22.400.000	22.400.000	Authorized, fully issued and paid-up capital 22,400,000 shares
TAMBAHAN MODAL DISETOR	17	17.561.517	17.561.517	ADDITIONAL PAID-IN CAPITAL
SALDO LABA		472.257.105	376.780.348	RETAINED EARNINGS
<b>TOTAL EKUITAS</b>		<b>512.218.622</b>	<b>416.741.865</b>	<b>TOTAL EQUITY</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>		<b>696.946.318</b>	<b>569.430.951</b>	<b>TOTAL LIABILITIES AND EQUITY</b>



**MERCK INDONESIA 2012 - 2013**  
**LAPORAN LABA RUGI**

		<b>PT MERCK Tbk</b>		<b>LAPORAN LABA RUGI KOMPREHENSIF/STATEMENT OF COMPREHENSIVE INCOME</b>	
	Catatan/ Notes	<b>Tahun berakhir 31 Desember/ For the year ended 31 December</b>			
		<b>2013</b>	<b>2012</b>		
		Rp 000	Rp 000		
<b>PENJUALAN</b>	3i,18	1.193.952.302	929.876.824	<b>SALES</b>	
<b>BEBAN POKOK PENJUALAN</b>	19	(648.472.675)	(505.434.526)	<b>COST OF SALES</b>	
<b>LABA BRUTO</b>		<u>545.479.627</u>	<u>424.442.298</u>	<b>GROSS PROFIT</b>	
Beban penjualan	20	(254.078.835)	(234.344.551)	<i>Selling expenses</i>	
Beban umum dan administrasi	21	(63.178.329)	(48.257.698)	<i>General and administrative expenses</i>	
Laba penjualan aset tetap	3e,10	1.804.436	1.483.973	<i>Gain on sale of fixed assets</i>	
Rugi kurs, bersih	3j	(581.305)	(273.943)	<i>Foreign exchange loss, net</i>	
Pendapatan (beban) lainnya, bersih	22	579.917	(1.802.335)	<i>Miscellaneous income (expenses), net</i>	
		<u>(315.454.116)</u>	<u>(283.194.554)</u>		
<b>LABA USAHA</b>		230.025.511	141.247.744	<b>RESULTS FROM OPERATING ACTIVITIES</b>	
<b>PENDAPATAN KEUANGAN NETO:</b>	3i			<b>NET FINANCE INCOME:</b>	
Pendapatan keuangan		5.100.226	5.049.914	<i>Finance income</i>	
Biaya keuangan		(417.998)	(382.781)	<i>Finance costs</i>	
		<u>4.682.228</u>	<u>4.667.133</u>		
<b>LABA SEBELUM PAJAK PENGHASILAN</b>		234.707.739	145.914.877	<b>PROFIT BEFORE INCOME TAX</b>	
<b>(BEBAN) PENGHASILAN PAJAK:</b>	3k,11d			<b>TAX (EXPENSE) INCOME:</b>	
Pajak kini		(62.946.030)	(39.171.904)	<i>Current</i>	
Pajak tangguhan		3.683.048	1.065.182	<i>Deferred</i>	
		<u>(59.262.982)</u>	<u>(38.106.722)</u>		
<b>LABA TAHUN BERJALAN</b>		175.444.757	107.808.155	<b>PROFIT FOR THE YEAR</b>	
<b>PENDAPATAN KOMPREHENSIF LAIN</b>		-	-	<b>OTHER COMPREHENSIVE INCOME</b>	
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>		<u><b>175.444.757</b></u>	<u><b>107.808.155</b></u>	<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	
<b>Laba per saham (dalam Rupiah penuh):</b>	3n, 23			<b>Earnings per share (in whole Rupiah):</b>	
Laba tahun berjalan		7.832	4.813	<i>Profit for the year</i>	

## MERCK INDONESIA 2014 - 2015 LAPORAN POSISI KEUANGAN

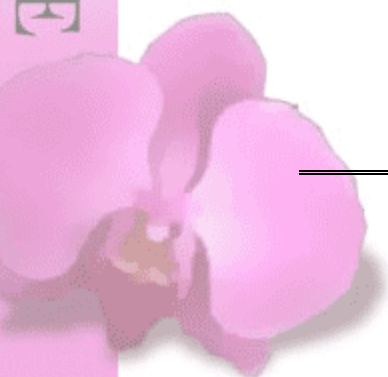
### PT MERCK Tbk LAPORAN POSISI KEUANGAN/STATEMENT OF FINANCIAL POSITION 31 DESEMBER 2015, 31 DESEMBER 2014 DAN 1 JANUARI 2014/ 31 DECEMBER 2015, 31 DECEMBER 2014 AND 1 JANUARY 2014

ASET	Catatan/ Notes	31 Desember/ December 2015 Rp 000	31 Desember/ December 2014* Rp 000	1 Januari/ January 2014* Rp 000	ASSETS
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>
Kas dan setara kas	3b,3c,5	140.831.570	257.411.689	184.226.649	<i>Cash and cash equivalents</i>
Piutang usaha:	3c,6				<i>Trade receivables:</i>
Pihak ketiga		161.472.425	142.590.516	136.435.794	<i>Third parties</i>
Pihak berelasi		57.181	812.211	-	<i>Related parties</i>
Piutang lain-lain	3c,7	10.058.588	1.231.224	1.347.948	<i>Other receivables</i>
Persediaan	3d,8	161.124.628	183.724.387	249.318.913	<i>Inventories</i>
Pajak pertambahan nilai dibayar dimuka		-	-	3.349.010	<i>Prepaid value added tax</i>
Biaya dibayar dimuka	9	9.562.570	8.806.718	12.838.739	<i>Prepaid expenses</i>
Aset lancar lainnya	9	573.009	761.974	720.537	<i>Other current assets</i>
<b>TOTAL ASET LANCAR</b>		<b>483.679.971</b>	<b>595.338.719</b>	<b>588.237.590</b>	<b>TOTAL CURRENT ASSETS</b>
<b>ASET TIDAK LANCAR</b>					<b>NON-CURRENT ASSETS</b>
Uang muka untuk pembelian aset tetap	10	16.688.580	60.003	5.821.295	<i>Advances for purchases of fixed assets</i>
Aset tetap	3e,10	110.784.138	81.384.920	61.626.794	<i>Fixed assets</i>
Pengembalian pajak	11a	12.425.640	17.906.402	19.209.421	<i>Refundable taxes</i>
Aset takberwujud	3f	1.072.328	2.928.922	4.788.987	<i>Intangible assets</i>
Aset pajak tangguhan	3k,11h,28	13.877.076	11.616.927	18.039.108	<i>Deferred tax assets</i>
Biaya dibayar dimuka		1.350.453	-	-	<i>Prepaid expenses</i>
Aset tidak lancar lainnya	3c,12	1.768.632	1.819.937	1.754.751	<i>Other non-current assets</i>
<b>TOTAL ASET TIDAK LANCAR</b>		<b>157.966.847</b>	<b>115.717.111</b>	<b>111.240.356</b>	<b>TOTAL NON-CURRENT ASSETS</b>
<b>TOTAL ASET</b>		<b>641.646.818</b>	<b>711.055.830</b>	<b>699.477.946</b>	<b>TOTAL ASSETS</b>

"PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)"  
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**PT MERCK Tbk**  
**LAPORAN POSISI KEUANGAN (Lanjutan)/STATEMENT OF FINANCIAL POSITION (Continued)**

LIABILITAS DAN EKUITAS	Catatan/ Notes	31 Desember/ 31 December		LIABILITIES AND EQUITY
		2013 Rp 000	2012 Rp 000	
<b>LIABILITAS JANGKA PENDEK</b>				<b>CURRENT LIABILITIES</b>
UTANG USAHA:	3c,13			TRADE PAYABLES:
Pihak ketiga		72.468.621	60.372.281	Third parties
Pihak berelasi		1.462.325	2.028.837	Related parties
UTANG PAJAK PENGHASILAN	3k,11b	9.467.628	3.687.098	INCOME TAXES PAYABLE
UTANG PAJAK LAINNYA	11c	2.859.570	3.300.286	OTHER TAXES PAYABLE
LIABILITAS JANGKA PENDEK LAINNYA	3c,14	61.560.109	50.439.436	OTHER CURRENT LIABILITIES
<b>TOTAL LIABILITAS JANGKA PENDEK</b>		<b>147.818.253</b>	<b>119.827.938</b>	<b>TOTAL CURRENT LIABILITIES</b>
<b>LIABILITAS JANGKA PANJANG</b>				<b>NON-CURRENT LIABILITIES</b>
LIABILITAS IMBALAN KERJA	3h,15	35.511.730	32.435.960	EMPLOYEE BENEFITS OBLIGATION
LIABILITAS JANGKA PANJANG LAINNYA	3c	1.397.713	425.188	OTHER NON-CURRENT LIABILITIES
<b>TOTAL LIABILITAS JANGKA PANJANG</b>		<b>36.909.443</b>	<b>32.861.148</b>	<b>TOTAL NON-CURRENT LIABILITIES</b>
<b>EKUITAS</b>				<b>EQUITY</b>
MODAL SAHAM, nilai nominal Rp 1.000 per saham:				SHARE CAPITAL, at par value of Rp 1,000 per share:
Modal dasar, ditempatkan seluruhnya dan disetor penuh 22.400.000 saham	16	22.400.000	22.400.000	Authorized, fully issued and paid-up capital 22,400,000 shares
TAMBAHAN MODAL DISETOR	17	17.561.517	17.561.517	ADDITIONAL PAID-IN CAPITAL
SALDO LABA		472.257.105	376.780.348	RETAINED EARNINGS
<b>TOTAL EKUITAS</b>		<b>512.218.622</b>	<b>416.741.865</b>	<b>TOTAL EQUITY</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>		<b>696.946.318</b>	<b>569.430.951</b>	<b>TOTAL LIABILITIES AND EQUITY</b>



## MERCK 2014 - 2015 LAPORAN LABA RUGI

### PT MERCK Tbk LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN/ STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME TAHUN-TAHUN YANG BERAKHIR PADA 31 DESEMBER 2015 DAN 2014/ YEARS ENDED 31 DECEMBER 2015 AND 2014

	Catatan/ Notes	Tahun berakhir 31 Desember/ Year ended 31 December		
		2015	2014*	
		Rp 000	Rp 000	
<b>OPERASI YANG DILANJUTKAN</b>				<b>CONTINUING OPERATIONS</b>
Penjualan	3i,18	983.446.471	863.207.535	Sales
Beban pokok penjualan	19,28	(487.190.159)	(404.600.761)	Cost of sales
<b>LABA BRUTO</b>		<b>496.256.312</b>	<b>458.606.774</b>	<b>GROSS PROFIT</b>
Beban penjualan	20,28	(254.087.074)	(217.622.485)	Selling expenses
Beban administrasi	21,28	(57.427.363)	(46.732.138)	Administrative expenses
Laba penjualan aset tetap	3e,10	1.535.960	792.443	Gain on sales of fixed assets
Rugi kurs, bersih	3j	(1.183.322)	(919.113)	Currency exchange loss, net
Pendapatan lainnya, bersih		1.419.466	7.210.098	Miscellaneous income, net
		<b>(309.742.333)</b>	<b>(257.271.195)</b>	
<b>LABA USAHA</b>		<b>186.513.979</b>	<b>201.335.579</b>	<b>OPERATING PROFIT</b>
Pendapatan keuangan neto:	3l			Net finance income:
Pendapatan keuangan		7.444.035	4.925.926	Finance income
Biaya keuangan		(17.173)	(303.087)	Finance costs
		<b>7.426.862</b>	<b>4.622.839</b>	
<b>LABA SEBELUM PAJAK PENGHASILAN</b>		<b>193.940.841</b>	<b>205.958.418</b>	<b>PROFIT BEFORE INCOME TAX</b>
Beban pajak penghasilan:	3k,11d,28			Income tax expense:
Pajak kini		(55.746.695)	(50.665.173)	Current
Pajak tangguhan		4.351.316	(4.242.762)	Deferred
		<b>(51.395.379)</b>	<b>(54.907.935)</b>	
<b>LABA DARI OPERASI YANG DILANJUTKAN</b>		<b>142.545.462</b>	<b>151.050.483</b>	<b>PROFIT FROM CONTINUING OPERATIONS</b>
<b>OPERASI YANG DIHENTIKAN</b>				<b>DISCONTINUED OPERATION</b>
Laba dari operasi yang dihentikan, setelah pajak penghasilan	3o, 27	-	31.096.741	Profit from discontinued operation, net of income tax
<b>LABA</b>		<b>142.545.462</b>	<b>182.147.224</b>	<b>PROFIT</b>
<b>PENGHASILAN (RUGI) KOMPREHENSIF LAIN</b>				<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>
<b>Pos-pos yang tidak akan direklasifikasi ke laba rugi</b>				
Pengukuran kembali atas program imbalan pasti	3h,15,28	8.364.668	(3.368.857)	Remeasurements of defined benefits plan
Pajak atas penghasilan komprehensif lain		(2.091.167)	842.214	Tax on other comprehensive income
<b>PENGHASILAN (RUGI) KOMPREHENSIF LAIN</b>		<b>6.273.501</b>	<b>(2.526.643)</b>	<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>
<b>TOTAL PENGHASILAN KOMPREHENSIF</b>		<b>148.818.963</b>	<b>179.620.581</b>	<b>TOTAL COMPREHENSIVE INCOME</b>
<b>Laba per saham (dalam Rupiah penuh):</b>				<b>Earnings per share (in whole Rupiah):</b>
Laba	3n, 22	2.463	8.132	Profit
Laba dari operasi yang dilanjutkan		2.463	6.743	Profit from continuing operations
Laba dari operasi yang dihentikan		-	1.388	Profit from discontinued operation

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333

**LAMPIRAN 6**  
**PYRIDAM FARMA 2012 -2013**  
**LAPORAN POSISI KEUANGAN**

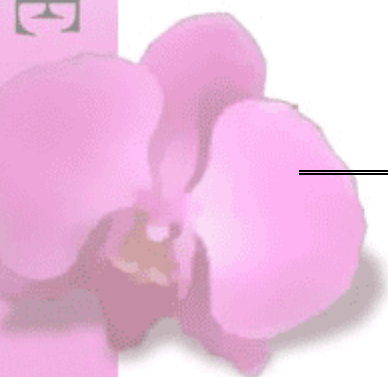
PT PYRIDAM FARMA Tbk  
 LAPORAN POSISI KEUANGAN  
 PER 31 DESEMBER 2013  
 (Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT PYRIDAM FARMA Tbk  
 STATEMENT OF FINANCIAL POSITION  
 AS OF 31 DECEMBER 2013  
 (Expressed in Rupiah, unless otherwise stated)

	31 Desember 2013/ <u>31 December 2013</u>	Catatan/ <u>Notes</u>	31 Desember 2012/ <u>31 December 2012</u>	
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan bank	7.566.596.789	4,31	5.343.314.421	<i>Cash on hand and in banks</i>
Piutang usaha - Pihak ketiga, setelah dikurangi cadangan kerugian penurunan nilai Rp 244.633.964 tahun 2013 dan Rp 250.000.000 tahun 2012	30.273.751.470	2,5	30.568.281.713	<i>Trade receivables - Third parties, net of allowance for impairment losses of Rp 244,633,964 in 2013 and Rp 250,000,000 in 2012</i>
Persediaan	35.866.745.171	2,6	25.046.859.209	<i>Inventories</i>
Uang muka dan biaya dibayar di muka	1.266.666.061	2,7	7.629.363.345	<i>Advances and prepaid expense</i>
<b>Jumlah Aset Lancar</b>	<u>74.973.759.491</u>		<u>68.587.818.688</u>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>
Aset pajak tangguhan - Bersih	2.509.740.622	2,13d	1.042.257.356	<i>Deferred tax assets - Net</i>
Aset tetap - setelah dikurangi akumulasi penyusutan sebesar Rp 54.454.278.096 tahun 2013 dan Rp 41.442.369.868 tahun 2012	97.554.474.825	2,8	66.153.646.271	<i>Property, plant and equipment - net of accumulated depreciation of Rp 54,454,278,096 in 2013 and Rp 41,442,369,868 in 2012</i>
Aset tidak berwujud - setelah dikurangi akumulasi amortisasi sebesar Rp 66.635.672 tahun 2013 dan Rp 58.294.394 tahun 2012	80.946.468	2,9	65.787.746	<i>Intangible assets - net of accumulated amortization of Rp 66,635,672 in 2013 and Rp 58,294,394 in 2012</i>
<b>Jumlah Aset Tidak Lancar</b>	<u>100.145.161.915</u>		<u>67.261.691.373</u>	<b>Total Non-Current Assets</b>
<b>JUMLAH ASET</b>	<u>175.118.921.406</u>		<u>135.849.510.061</u>	<b>TOTAL ASSETS</b>

Lihat Catatan atas Laporan Keuangan pada Ekshibit E terlampir yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan secara keseluruhan

See accompanying Notes to Financial Statements on Exhibit E which are an integral part of the Financial Statements taken as a whole



PT PYRIDAM FARMA Tbk  
LAPORAN POSISI KEUANGAN  
PER 31 DESEMBER 2013  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT PYRIDAM FARMA Tbk  
STATEMENT OF FINANCIAL POSITION  
AS OF 31 DECEMBER 2013  
(Expressed in Rupiah, unless otherwise stated)

	31 Desember 2013/ 31 December 2013	Catatan/ Notes	31 Desember 2012/ 31 December 2012	
<b>LIABILITAS DAN EKUITAS</b>				<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS LANCAR</b>				<b>CURRENT LIABILITIES</b>
Pinjaman bank jangka pendek	23.370.299.485	10	14.815.927.001	Short-term bank loans
Utang usaha - Pihak ketiga	7.088.178.249	2,11,31	1.190.638.190	Trade payables - Third parties
Utang non-usaha - Pihak ketiga	2.565.807.822		358.488.550	Non-trade payables - Third parties
Utang pajak	3.385.042.397	2,13a	3.801.079.546	Taxes payable
Beban akrual	3.369.159.018	12	696.746.828	Accruals
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun				Current maturities of long-term liabilities
Utang bank	6.928.310.244	16	4.827.656.200	Bank loan
Utang pembelian kendaraan	2.079.079.888	14	1.779.322.848	Payables on purchase of vehicles
Utang sewa pembiayaan	-	2,15	949.971.211	Finance lease payables
<b>Jumlah Liabilitas Lancar</b>	<b>48.785.877.103</b>		<b>28.419.830.374</b>	<b>Total Current Liabilities</b>
<b>LIABILITAS TIDAK LANCAR</b>				<b>NON-CURRENT LIABILITIES</b>
Liabilitas imbalan pasca-kerja	14.209.623.877	2,17	12.264.433.811	Post-employment benefits liabilities
Liabilitas jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam satu tahun				Long-term liabilities - net of current maturities
Utang bank	17.898.134.786	16	6.487.222.294	Bank loan
Utang pembelian kendaraan	324.012.424	14	972.550.704	Payables on purchase of vehicles
<b>Jumlah Liabilitas Tidak Lancar</b>	<b>32.431.771.087</b>		<b>19.724.206.809</b>	<b>Total Noncurrent Liabilities</b>
<b>Jumlah Liabilitas</b>	<b>81.217.648.190</b>		<b>48.144.037.183</b>	<b>Total Liabilities</b>
<b>EKUITAS</b>				<b>EQUITY</b>
Modal saham - Nominal Rp 100 per saham				Share capital - par value Rp 100 per share
Modal dasar - 1.600.000.000 saham				Authorized - 1,600,000,000 shares
Modal ditempatkan dan disetor penuh - 535.080.000 saham	53.508.000.000	18	53.508.000.000	Issued and fully paid - 535,080,000 shares
Tambahan modal disetor - Bersih	2.065.078.501	2,19	2.065.078.501	Additional paid-in capital - Net
Saldo laba				Retained earnings
Ditentukan penggunaannya	1.000.000.000	20	1.000.000.000	Appropriated
Belum ditentukan penggunaannya	37.328.194.715		31.132.394.377	Unappropriated
<b>Jumlah Ekuitas</b>	<b>93.901.273.216</b>		<b>87.705.472.878</b>	<b>Total Equity</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>175.118.921.406</b>		<b>135.849.510.061</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

## PYRIDAM FARMA 2012 - 2013 LAPORAN LABA RUGI

PT PYRIDAM FARMA Tbk  
LAPORAN LABA RUGI KOMPREHENSIF  
TAHUN YANG BERAKHIR PADA 31 DESEMBER 2013  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT PYRIDAM FARMA Tbk  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2013  
(Expressed in Rupiah, unless otherwise stated)

	2013	Catatan/ Notes	2012	
PENJUALAN BERSIH	192.555.731.180	2,21	176.730.979.672	NET SALES
BEBAN POKOK PENJUALAN	62.125.464.282	2,22	61.056.242.077	COST OF GOODS SOLD
LABA BRUTO	130.430.266.898		115.674.737.595	GROSS PROFIT
Beban penjualan dan pemasaran	( 97.197.012.676)	2,23	( 82.478.900.003)	Selling and marketing expenses
Beban umum dan administrasi	( 23.506.432.189)	2,24,27a	( 24.297.768.556)	General and administrative expenses
Laba atas penjualan aset tetap	307.467.156	2,8	295.385.267	Gain on sale of property, plant and equipment
Penghasilan bunga	10.452.974		29.311.967	Interest income
Rugi selisih kurs mata uang asing	( 781.083.147)	2	( 201.440.133)	Loss on foreign exchange rate
Beban keuangan	( 3.215.100.408)	2,25	( 2.283.483.066)	Finance charges
Pendapatan operasional lainnya	3.072.797.284	2	1.612.400.254	Other operating income
Beban operasional lainnya	( 621.426.947)	2	( 378.288.595)	Other operating expenses
LABA SEBELUM PAJAK PENGHASILAN	8.499.928.945		7.971.954.730	PROFIT BEFORE INCOME TAX
BEBAN PAJAK PENGHASILAN	( 2.304.128.607)	2,13b	( 2.663.733.367)	INCOME TAX EXPENSES
LABA TAHUN BERJALAN	6.195.800.338		5.308.221.363	INCOME FOR THE YEAR
PENDAPATAN KOMPREHENSIF LAINNYA	-		-	OTHER COMPREHENSIVE INCOME
JUMLAH LABA KOMPREHENSIF PADA TAHUN BERJALAN	6.195.800.338		5.308.221.363	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
LABA PER SAHAM DASAR	11,58	2,30	9,92	BASIC EARNINGS PER SHARE

"PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)"  
Author: Victorio Gomes NPK: A.2013.1.32333

## PYRIDAM FARMA 2014 -2015 LAPORAN POSISI KEUANGAN

**PT PYRIDAM FARMA Tbk**  
**LAPORAN POSISI KEUANGAN**  
**PER 31 DESEMBER 2015**  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

**PT PYRIDAM FARMA Tbk**  
**STATEMENT OF FINANCIAL POSITION**  
**AS OF 31 DECEMBER 2015**  
(Expressed in Rupiah, unless otherwise stated)

	31 Desember 2015/ 31 December 2015	Catatan/ Notes	1 Januari 2014/ *) 31 Desember 2013		
			31 Desember 2014/ *) 31 December 2014 *)	1 Januari 2014 *) 31 December 2013	
<b>A S E T</b>					<b>ASSETS</b>
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>
Kas dan bank	3.728.123.019	4	2.926.380.348	7.566.596.789	Cash on hand and in banks
Piutang usaha - Pihak ketiga - Setelah dikurangi cadangan penurunan nilai sebesar Rp 389.000.000 pada tanggal 31 Desember 2015 dan 2014, dan Rp 244.633.964 pada tanggal 31 Desember 2013	30.245.569.598	5	39.596.938.982	30.273.751.470	Trade receivables - Third parties - Net of allowance for impairment loss of Rp 389,000,000 as of 31 December 2015 and 2014, and Rp 244,633,964 as of 31 December 2013
Persediaan	36.163.518.386	6	32.258.012.129	35.866.745.171	Inventories
Uang muka dan beban dibayar di muka	2.608.786.371	7	3.296.192.227	1.266.666.061	Advances and prepaid expense
<b>Jumlah Aset Lancar</b>	<b>72.745.997.374</b>		<b>78.077.523.686</b>	<b>74.973.759.491</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>					<b>NONCURRENT ASSETS</b>
Aset pajak tangguhan	2.953.733.675	12d	2.666.823.030	2.439.439.898	Deferred tax assets
Aset tetap - setelah dikurangi akumulasi penyusutan sebesar Rp 71.615.742.322 pada tanggal 31 Desember 2015, Rp 62.515.472.194 pada tanggal 31 Desember 2014 dan Rp 54.454.278.096 pada tanggal 31 Desember 2013	84.152.132.186	8	91.716.051.981	97.554.474.825	Property and equipment - net of accumulated depreciation of Rp 71,615,742,322 as of 31 December 2015, Rp 62,515,472,194 as of 31 December 2014 and Rp 54,454,278,096 as of 31 December 2013
Aset tidak berwujud - setelah dikurangi akumulasi amortisasi sebesar Rp 90.408.146 pada tanggal 31 Desember 2015, Rp 80.580.376 pada tanggal 31 Desember 2014 dan Rp 66.635.672 pada tanggal 31 Desember 2013	99.673.994	9	97.001.764	80.946.468	Intangible assets - net of accumulated amortization of Rp 90,408,146 as of 31 December 2015, Rp 80,580,376 as of 31 December 2014 and Rp 66,635,672 as of 31 December 2013
<b>Jumlah Aset Tidak Lancar</b>	<b>87.205.539.855</b>		<b>94.479.876.775</b>	<b>100.074.861.191</b>	<b>Total Noncurrent Assets</b>
<b>JUMLAH ASET</b>	<b>159.951.537.229</b>		<b>172.557.400.461</b>	<b>175.048.620.682</b>	<b>TOTAL ASSETS</b>
*) Disajikan kembali (Lihat Catatan 2a)			*) Restated (See Note 2a)		



PT PYRIDAM FARMA Tbk  
LAPORAN POSISI KEUANGAN  
PER 31 DESEMBER 2015  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

PT PYRIDAM FARMA Tbk  
STATEMENT OF FINANCIAL POSITION  
AS OF 31 DECEMBER 2015  
(Expressed in Rupiah, unless otherwise stated)

	31 Desember 2015/ 31 December 2015	Catatan/ Notes	31 Desember 2014/ *) 31 December 2014 *)	1 Januari 2014 *) 31 Desember 2013/ 1 January 2014 *) 31 December 2013	
<b>LIABILITAS DAN EKUITAS</b>					<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS JANGKA PENDEK</b>					<b>CURRENT LIABILITIES</b>
Pinjaman bank jangka pendek	22.049.638.390	10	28.642.132.297	23.370.299.485	Short-term bank loans
Utang usaha - Pihak ketiga	3.629.434.001	11	6.590.590.991	7.088.178.249	Trade payables - Third parties
Utang non-usaha - Pihak ketiga	-		237.490.193	2.565.807.822	Non-trade payable - Third parties
Utang pajak	3.361.727.835	12a	3.446.138.507	3.385.042.397	Taxes payable
Beban akrual	166.468.410		1.133.000.000	3.369.159.018	Accruals
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun					Current maturities of long-term liabilities
Utang bank	6.928.310.244	14	6.928.310.244	6.928.310.244	Bank loan
Utang pembelian kendaraan	398.480.469	13	1.017.063.884	2.079.079.888	Payables on purchase of vehicles
<b>Jumlah Liabilitas Jangka Pendek</b>	<b>36.534.059.349</b>		<b>47.994.726.116</b>	<b>48.785.877.103</b>	<b>Total Current Liabilities</b>
<b>LIABILITAS JANGKA PANJANG</b>					<b>NONCURRENT LIABILITIES</b>
Liabilitas imbalan pasca-kerja	18.083.139.087	15	16.412.389.294	13.928.420.982	Post-employment benefits liability
Liabilitas jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam satu tahun					Long-term liabilities - net of current maturities
Utang bank	4.041.514.298	14	10.969.824.542	17.898.134.786	Bank loan
Utang pembelian kendaraan	70.765.298	13	83.849.203	324.012.424	Payables on purchase of vehicles
<b>Jumlah Liabilitas Jangka Panjang</b>	<b>22.195.418.683</b>		<b>27.466.063.039</b>	<b>32.150.568.192</b>	<b>Total Noncurrent Liabilities</b>
<b>Jumlah Liabilitas</b>	<b>58.729.478.032</b>		<b>75.460.789.155</b>	<b>80.936.445.295</b>	<b>Total Liabilities</b>
<b>EKUITAS</b>					<b>EQUITY</b>
Modal saham - Nominal Rp 100 per saham					Share capital - Rp 100 par value per share
Modal dasar - 1.600.000.000 saham					Authorized - 1,600,000,000 shares
Modal ditempatkan dan disetor penuh - 535.080.000 saham	53.508.000.000	16	53.508.000.000	53.508.000.000	Issued and fully paid capital - 535,080,000 shares
Tambahan modal disetor	2.065.078.501	17	2.065.078.501	2.065.078.501	Additional paid-in capital
Saldo laba					Retained earnings
Sudah ditentukan penggunaannya	1.000.000.000	18	1.000.000.000	1.000.000.000	Appropriated
Belum ditentukan penggunaannya	44.648.980.696		40.523.532.805	37.539.096.886	Unappropriated
<b>Jumlah Ekuitas</b>	<b>101.222.059.197</b>		<b>97.096.611.306</b>	<b>94.112.175.387</b>	<b>Total Equity</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>159.951.537.229</b>		<b>172.557.400.461</b>	<b>175.048.620.682</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333

## PYRIDAM FARMA 2014 - 2015 LAPORAN LABA RUGI

PT PYRIDAM FARMA Tbk  
LAPORAN LABA RUGI DAN  
PENGHASILAN KOMPREHENSIF LAIN  
TAHUN YANG BERAKHIR PADA 31 DESEMBER 2015  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

PT PYRIDAM FARMA Tbk  
STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2015  
(Expressed in Rupiah, unless otherwise stated)

	2 0 1 5	Catatan/ Notes	2 0 1 4 *)	
PENJUALAN BERSIH	217.843.921.422	19	222.302.407.528	NET SALES
BEBAN POKOK PENJUALAN	79.859.558.081	20	80.959.311.191	COST OF GOODS SOLD
LABA BRUTO	137.984.363.341		141.343.096.337	GROSS PROFIT
Beban penjualan dan pemasaran	( 100.187.014.461)	21	( 104.863.515.732)	Selling and marketing expenses
Beban umum dan administrasi	( 28.449.373.346)	22	( 29.100.173.695)	General and administrative expenses
Laba atas penjualan aset tetap	312.103.082	8	320.558.238	Gain on sale of property, plant and equipment
Rugi selisih kurs mata uang asing	( 725.765.528)		( 113.894.888)	Loss on foreign exchange rate
Pendapatan lain-lain - Bersih	1.201.196.134		2.607.533.402	Other income - Net
LABA USAHA	10.135.509.222		10.193.603.662	OPERATING PROFIT
Penghasilan keuangan	5.862.356		7.089.310	Finance income
Beban keuangan	( 5.586.440.483)	23	( 5.989.504.992)	Finance cost
LABA SEBELUM PAJAK	4.554.931.095		4.211.187.980	PROFIT BEFORE TAX
BEBAN PAJAK PENGHASILAN	( 1.467.826.630)	12b	( 1.550.165.979)	INCOME TAX EXPENSES
LABA BERSIH TAHUN BERJALAN	3.087.104.465		2.661.022.001	NET PROFIT FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos-pos yang tidak akan direklasifikasi ke laba rugi periode berikutnya				Items that will not be reclassified to profit or loss in subsequent period
Keuntungan aktuarial dari program pensiun manfaat pasti	1.384.457.901	15	431.218.557	Actuarial gains from defined benefit plan
Pajak penghasilan terkait	( 346.114.475)		( 107.804.639)	Related income tax
PENGHASILAN KOMPREHENSIF LAIN TAHUN BERJALAN - SETELAH PAJAK	1.038.343.426		323.413.918	OTHER COMPREHENSIVE INCOME FOR THE YEAR - NET OF TAX
JUMLAH LABA KOMPREHENSIF PADA TAHUN BERJALAN	4.125.447.891		2.984.435.919	TOTAL COMPREHENSIVE INCOME FOR THE CURRENT YEAR
LABA PER SAHAM DASAR	7,71		5,58	BASIC EARNINGS PER SHARE

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333

**LAMPIRAN 7**  
**INDOFOOD 2013 & 2012**  
**LAPORAN POSISI KEUANGAN**

**PT INDOFOOD SUKSES MAKMUR Tbk**  
**DAN ENTITAS ANAKNYA**  
**LAPORAN POSISI KEUANGAN**  
**KONSOLIDASIAN**  
**Tanggal 31 Desember 2013**  
**(Disajikan dalam Jutaan Rupiah,**  
**Kecuali Dinyatakan Lain)**

**PT INDOFOOD SUKSES MAKMUR Tbk**  
**AND ITS SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF**  
**FINANCIAL POSITION**  
**As of December 31, 2013**  
**(Expressed in Millions of Rupiah,**  
**Unless Otherwise Stated)**

	Catatan/ Notes	31 Desember/December 31,			1 Jan. 2011/ 31 Des. 2010	
		2013	2012 (Disajikan kembali, Catatan 4/As restated, Note 4)	2011 (Disajikan kembali, Catatan 4/As restated, Note 4)	Jan. 1, 2011/ Dec. 31, 2010 (Disajikan kembali, Catatan 4/As restated, Note 4)	
<b>ASET</b>						<b>ASSETS</b>
<b>ASET LANCAR</b>						<b>CURRENT ASSETS</b>
Kas dan setara kas	2,5,36,37,40	13.666.194	13.345.881	13.055.188	10.445.849	Cash and cash equivalents
Deposito berjangka	2,5,36	3.398.300	-	-	-	Time deposits
Investasi jangka pendek	2,3,6,36,37	692.832	552.726	574.800	461.725	Short-term investments
Piutang Usaha	2,36,37,40					Accounts receivable
Usaha	3,7					Trade
Pihak ketiga - neto		4.053.300	2.696.937	2.652.704	2.281.010	Third parties - net
Pihak berelasi	34	375.733	339.888	342.798	167.732	Related parties
Bukan usaha						Non-trade
Pihak ketiga	35	322.114	385.191	393.645	158.887	Third parties
Pihak berelasi	34,35	208.269	219.383	364.881	139.550	Related parties
	2,3,8,22,					
Persediaan - neto	34	8.160.539	7.786.166	6.547.161	5.652.736	Inventories - net
Uang muka dan jaminan	9	884.410	393.212	305.810	324.641	Advances and deposits
Pajak dibayar di muka	2,21	203.619	176.537	119.958	76.153	Prepaid taxes
Beban tanaman ditangguhkan	2,12	143.896	122.141	148.949	179.578	Future crop expenditures
Biaya dibayar di muka dan aset lancar lainnya	2,35	355.291	217.928	102.665	127.188	Prepaid expenses and other current assets
<b>Total Aset Lancar</b>		<b>32.464.497</b>	<b>26.235.990</b>	<b>24.608.559</b>	<b>20.015.049</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>						<b>NON-CURRENT ASSETS</b>
Tagihan pajak penghasilan	2,3,21	565.241	518.238	480.747	600.992	Claims for tax refund
Piutang plasma - neto	2,3,36,38	632.661	542.643	546.479	600.656	Plasma receivables - net
Aset pajak tangguhan - neto	2,3,21	1.249.370	904.782	669.810	494.176	Deferred tax assets - net
Penyertaan jangka panjang	2,10,39	1.573.095	295.565	86.219	24.464	Long-term investments
	2,3,11,22,					
Tanaman perkebunan	35					Plantations
Tanaman menghasilkan - neto		4.742.845	4.933.229	4.510.700	4.000.320	Mature plantations - net
Tanaman belum menghasilkan		2.847.525	1.988.650	1.881.244	1.915.420	Immature plantations
Hutan tanaman industri - neto	2,3,13	269.020	-	-	-	Industrial timber plantations - net
	2,3,14,22,34,					
Aset tetap - neto	35	23.027.913	15.805.224	12.941.630	11.754.863	Fixed assets - net
Biaya ditangguhkan - neto	2	529.943	433.540	696.802	627.767	Deferred charges - net
Goodwill - neto	2,3,15	3.970.420	3.878.674	3.878.674	3.878.674	Goodwill - net
Aset tak berwujud - neto	2,3,15	1.931.957	2.065.195	2.198.433	2.331.671	Intangible assets - net
Biaya dibayar dimuka jangka panjang		1.280.156	456.732	70.558	28.307	Long-term prepayments
Uang muka setoran modal pada entitas asosiasi	1,2	259.700	-	-	-	Advances for stock subscription in associate
	2,12,14,16,34,					
Aset tidak lancar lainnya	37	2.748.446	1.330.943	1.146.095	1.105.895	Other non-current assets
<b>Total Aset Tidak Lancar</b>		<b>45.628.292</b>	<b>33.153.415</b>	<b>29.107.391</b>	<b>27.363.205</b>	<b>Total Non-Current Assets</b>
<b>TOTAL ASET</b>	<b>4</b>	<b>78.092.789</b>	<b>59.389.405</b>	<b>53.715.950</b>	<b>47.378.254</b>	<b>TOTAL ASSETS</b>

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Author: Victorio Gomes NPK: A.2013.1.32333

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LAPORAN POSISI KEUANGAN  
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	31 Desember/December 31,				1 Jan. 2011/ 31 Des. 2010 Jan. 1, 2011/ Dec. 31, 2010	
Catatan/ Notes	2013	2012 (Disajikan kembali, Catatan 4/As restated, Note 4)	2011 (Disajikan kembali, Catatan 4/As restated, Note 4)	2010 (Disajikan kembali, Catatan 4/As restated, Note 4)		
<b>LIABILITAS DAN EKUITAS</b>					<b>LIABILITIES AND EQUITY</b>	
<b>LIABILITAS</b>					<b>LIABILITIES</b>	
<b>LIABILITAS JANGKA PENDEK</b>					<b>CURRENT LIABILITIES</b>	
Utang bank jangka pendek dan cerukan	2,17,36,37,40	4.625.586	2.613.840	2.842.973	2.360.484	Short-term bank loans and overdraft
Utang <i>trust receipts</i>	18,36,37,40	4.103.558	3.856.065	2.160.600	1.760.829	Trust receipts payable
Utang usaha Pihak ketiga	2,19,36,37,40	3.400.715	2.288.717	1.684.283	1.619.474	Trade payables Third parties
Utang lain-lain - Pihak ketiga	34	277.135	211.104	242.862	204.480	Related parties Other payables - Third parties
Biaya akrual	2,20,35,36,	1.172.720	1.143.628	774.151	649.180	Accrued expenses
Liabilitas imbalan kerja jangka pendek	2,20	1.513.147	1.252.849	1.023.095	1.147.523	Short-term employee benefits liability
Utang pajak	2,3,21	770.224	621.265	516.046	543.777	Taxes payable
Utang jangka panjang yang jatuh tempo dalam waktu satu tahun	2,8,11,14,22,36,37	305.536	317.874	418.048	466.905	Current maturities of long-term debts
Utang bank	40	954.935	491.524	1.039.225	947.928	Bank loans
Utang obligasi		2.336.642	-	1.962.558	-	Bonds payable
Utang pembelian aset tetap	40	11.111	8.334	6.259	2.839	Liability for purchases of fixed assets
Utang sewa pembiayaan		-	-	50	970	Finance lease liabilities
<b>Total Liabilitas Jangka Pendek</b>		<b>19.471.309</b>	<b>12.805.200</b>	<b>12.670.150</b>	<b>9.704.389</b>	<b>Total Current Liabilities</b>
<b>LIABILITAS JANGKA PANJANG</b>						<b>NON-CURRENT LIABILITIES</b>
Utang jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun	2,8,11,14,22,36,37					Long-term debts - net of current maturities
Utang bank	40	13.294.577	3.992.605	3.313.280	4.960.094	Bank loans
Utang obligasi dan Sukuk Ijarah		1.993.227	4.323.442	2.327.712	4.282.995	Bonds payable and Sukuk Ijarah payables
Utang pembelian aset tetap	40	36.511	37.780	33.575	9.819	Liability for purchases of fixed assets
Utang sewa pembiayaan	2	-	-	-	50	Finance lease liabilities
<b>Total utang jangka panjang</b>		<b>15.324.315</b>	<b>8.353.827</b>	<b>5.674.567</b>	<b>9.252.958</b>	<b>Total long-term debts</b>
Liabilitas pajak tangguhan - neto	2,21	1.278.384	1.362.434	1.470.720	1.573.087	Deferred tax liabilities - net
Uang muka setoran modal dari kepentingan nonpengendali	1	213.150	-	-	-	Advances for stock subscription from non-controlling interests
Utang kepada pihak-pihak berelasi	2,34,36	515.443	342.720	298.606	260.169	Due to related parties

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	31 Desember/December 31,				1 Jan. 2011/ 31 Des. 2010 Jan. 1, 2011/ Dec. 31, 2010 (Disajikan kembali, Catatan 4/As restated, Note 4)	
	Catatan/ Notes	2013	2012 (Disajikan kembali, Catatan 4/As restated, Note 4)	2011 (Disajikan kembali, Catatan 4/As restated, Note 4)		
<b>LIABILITAS JANGKA PANJANG (lanjutan)</b>						<b>NON-CURRENT LIABILITIES (continued)</b>
Liabilitas imbalan kerja karyawan	2,3,23	2.729.970	2.292.950	1.925.036	1.607.299	Liabilities for employee benefits
Liabilitas estimasi atas biaya pembongkaran aset tetap	2,3,14	50.923	92.037	75.643	131.543	Estimated liabilities for assets dismantling costs
Utang lain-lain jangka panjang		136.166	-	-	-	Other long-term payable
<b>Total Liabilitas Jangka Panjang</b>		<b>20.248.351</b>	<b>12.443.968</b>	<b>9.444.572</b>	<b>12.825.056</b>	<b>Total Non-Current Liabilities</b>
<b>TOTAL LIABILITAS</b>	4,39	<b>39.719.660</b>	<b>25.249.168</b>	<b>22.114.722</b>	<b>22.529.445</b>	<b>TOTAL LIABILITIES</b>
<b>EKUITAS</b>						<b>EQUITY</b>
<b>Ekuitas yang Dapat Distribusikan kepada Pemilik Entitas Induk</b>						<b>Equity Attributable to Equity Holders of the Parent Entity</b>
Modal saham - nilai nominal Rp100 (angka penuh) per saham						Capital stock - Rp100 (full amount) par value per share
Modal dasar - 30.000.000.000 saham						Authorized - 30,000,000,000 shares
Modal ditempatkan dan disetor penuh - 8.780.426.500 saham	24	878.043	878.043	878.043	878.043	Issued and fully paid - 8,780,426,500 shares
Tambahan modal disetor	2,25	522.249	522.249	522.249	522.249	Additional paid-in capital
Laba yang belum terrealisasi dari aset keuangan tersedia untuk dijual	2	554.051	464.664	487.283	371.538	Unrealized gains on available-for-sale financial assets
Selisih atas perubahan ekuitas Entitas Anak dan dampak transaksi dengan kepentingan nonpengendali	1,25	6.579.227	6.524.586	6.520.486	5.945.575	Difference from changes in equity of Subsidiaries and effects of transactions with non- controlling interests
Selisih kurs atas penjabaran laporan keuangan	2	1.505.767	74.337	(31.499)	(43.586)	Exchange differences on translation of financial statements
Modal proforma	4	-	(2.437)	(8.997)	(4.029)	Pro forma Capital
Saldo laba						Retained earnings
Cadangan umum Belum ditentukan penggunaannya	26	85.000	80.000	75.000	70.000	Appropriated for general reserve
<b>Sub-total</b>		<b>13.524.258</b>	<b>12.664.836</b>	<b>10.945.235</b>	<b>9.040.852</b>	<b>Unappropriated</b>
<b>Sub-total</b>		<b>23.648.595</b>	<b>21.206.278</b>	<b>19.387.800</b>	<b>16.780.642</b>	<b>Sub-total</b>
<b>Kepentingan Nonpengendali</b>	2,27	<b>14.724.534</b>	<b>12.933.959</b>	<b>12.213.428</b>	<b>8.068.167</b>	<b>Non-controlling Interests</b>
<b>Total Ekuitas</b>		<b>38.373.129</b>	<b>34.140.237</b>	<b>31.601.228</b>	<b>24.848.809</b>	<b>Total Equity</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>		<b>78.092.789</b>	<b>59.389.405</b>	<b>53.715.950</b>	<b>47.378.254</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

## INDOFOOD 2012 - 2013 LAPORAN LABA RUGI

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COMPREHENSIVE INCOME  
For the Year Ended  
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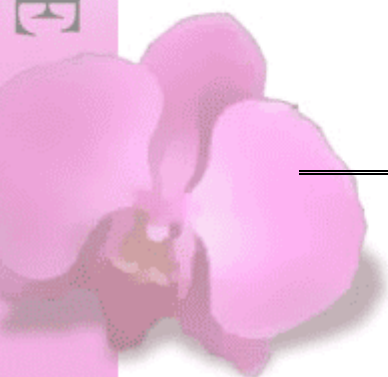
	Catatan/ Notes	2013	2012 (Disajikan kembali, Catatan 4/As restated, Note 4)	2011 (Disajikan kembali, Catatan 4/As restated, Note 4)	
<b>PENJUALAN NETO</b>	2,29,34,39	57.731.998	50.201.548	45.768.144	<b>NET SALES</b>
<b>BEBAN POKOK PENJUALAN</b>	2,14,30,34,35	43.402.144	36.610.248	33.104.064	<b>COST OF GOODS SOLD</b>
<b>LABA BRUTO</b>		<b>14.329.854</b>	<b>13.591.300</b>	<b>12.664.080</b>	<b>GROSS PROFIT</b>
Beban penjualan dan distribusi	2,14,31,34,35	(4.862.078)	(4.074.620)	(3.616.925)	Selling and distribution expenses
Beban umum dan administrasi	2,14,31,34,35	(3.378.638)	(2.763.411)	(2.322.654)	General and administrative expenses
Pendapatan operasi lain	2,31,34,35	938.421	573.831	479.757	Other operating income
Beban operasi lain	2,31	(309.578)	(449.318)	(356.826)	Other operating expenses
<b>LABA USAHA</b>	39	<b>6.717.981</b>	<b>6.877.782</b>	<b>6.847.432</b>	<b>INCOME FROM OPERATIONS</b>
Pendapatan keuangan	2,32,39	605.996	554.407	437.523	Finance income
Beban keuangan	2,33,39	(2.772.827)	(1.082.319)	(936.219)	Finance expenses
Bagian atas laba (rugi) neto entitas asosiasi	2,10,39	115.808	(32.910)	(1.462)	Share in net income (losses) of associates
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>	21,39	<b>4.666.958</b>	<b>6.316.960</b>	<b>6.347.274</b>	<b>INCOME BEFORE INCOME TAX EXPENSE</b>
Beban Pajak Penghasilan – Neto	2,3,39,21	(1.252.072)	(1.530.954)	(1.460.569)	Income Tax Expense – Net
<b>LABA TAHUN BERJALAN SEBELUM PENYESUAIAN PROFORMA</b>	39	<b>3.414.886</b>	<b>4.786.006</b>	<b>4.886.705</b>	<b>INCOME FOR THE YEAR BEFORE PRO FORMA ADJUSTMENT</b>
Penyesuaian Proforma	39	1.749	(6.560)	4.968	Pro Forma Adjustment
<b>LABA TAHUN BERJALAN</b>	39	<b>3.416.635</b>	<b>4.779.446</b>	<b>4.891.673</b>	<b>INCOME FOR THE YEAR</b>
<b>Pendapatan komprehensif lain</b>					<b>Other comprehensive income</b>
Laba (rugi) yang belum terealisasi dari aset keuangan tersedia untuk dijual	2	140.107	(18.619)	113.665	Unrealized gains (losses) on available-for-sale financial assets
Selisih kurs atas penjabaran laporan keuangan	2	1.654.486	110.918	12.087	Exchange differences on translation of financial statements
Rugi nilai wajar atas hedging arus kas	2	(49.981)	-	-	Fair value loss arising from cash flow hedges
<b>Pendapatan komprehensif lain</b>		<b>1.744.612</b>	<b>92.299</b>	<b>125.752</b>	<b>Other comprehensive income</b>
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>		<b>5.161.247</b>	<b>4.871.745</b>	<b>5.017.425</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>
<b>Laba tahun berjalan yang dapat diatribusikan kepada:</b>					<b>Income for the year attributable to:</b>
Pemilik entitas induk	28	2.503.841	3.261.176	3.077.180	Equity holders of the parent entity
Kepentingan nonpengendali		912.794	1.518.270	1.814.493	Non-controlling interests
<b>Total</b>		<b>3.416.635</b>	<b>4.779.446</b>	<b>4.891.673</b>	<b>Total</b>

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	Catatan/ Notes	2013	2012 (Disajikan kembali, Catatan 4/As restated, Note 4)	2011 (Disajikan kembali, Catatan 4/As restated, Note 4)	
<b>Total laba komprehensif tahun berjalan yang dapat diatribusikan kepada:</b>					<b>Total comprehensive income for the year attributable to:</b>
Pemilik entitas induk		4.011.240	3.346.600	3.203.898	Equity holders of the parent entity
Kepentingan nonpengendali		1.150.007	1.525.145	1.813.527	Non-controlling interests
<b>Total</b>		<b>5.161.247</b>	<b>4.871.745</b>	<b>5.017.425</b>	<b>Total</b>
<b>LABA PER SAHAM DASAR YANG DAPAT DI ATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK (angka penuh)</b>	2,28	<b>285</b>	<b>371</b>	<b>350</b>	<b>BASIC EARNINGS PER SHARE ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT ENTITY (full amount)</b>



## INDOFOOD 2014 - 2015 LAPORAN POSISI KEUANGAN

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	Catatan/ Notes	31 Desember 2015/ December 31, 2015	31 Desember 2014/ December 31, 2014 (Disajikan Kembali/ As Restated)	1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013 (Disajikan Kembali/ As Restated)	
<b>ASET</b>					<b>ASSETS</b>
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>
Kas dan setara kas	2,5,36,37,40	13.076.076	14.157.619	13.666.194	Cash and cash equivalents
Deposito berjangka	2,5,36	-	-	3.398.300	Time deposits
Investasi jangka pendek	2,3,6,36,37	1.090.607	665.340	692.832	Short-term investments
Piutang	2,4,36,37,40				Accounts receivable
Usaha	3,7				Trade
Pihak ketiga - neto		3.522.553	3.001.157	4.360.898	Third parties - net
Pihak berelasi	34	733.261	553.910	375.733	Related parties
Bukan usaha					Non-trade
Pihak ketiga	35	458.089	500.602	322.114	Third parties
Pihak berelasi	34,35	402.707	302.755	208.269	Related parties
Persediaan - neto	2,3,4,8	7.627.360	8.446.349	8.160.539	Inventories - net
Uang muka dan jaminan	4,9	809.685	649.072	884.410	Advances and deposits
Pajak dibayar di muka	2,4,21	302.105	351.822	203.619	Prepaid taxes
Beban tanaman ditangguhkan	2,12	165.308	161.819	143.896	Future crop expenditures
Biaya dibayar di muka dan aset lancar lainnya	2,4,34	253.910	390.760	355.291	Prepaid expenses and other current assets
Aset kelompok lepasan yang dimiliki untuk dijual	2,15	14.375.084	11.832.922	-	Assets of disposal group classified as held for sale
<b>Total Aset Lancar</b>		<b>42.816.745</b>	<b>41.014.127</b>	<b>32.772.095</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>					<b>NON-CURRENT ASSETS</b>
Tagihan pajak penghasilan	2,3,4,21	261.934	457.440	565.241	Claims for tax refund
Piutang plasma - neto	2,3,36,37,38	785.773	618.026	632.661	Plasma receivables - net
Aset pajak tangguhan - neto	2,3,4,21	2.083.290	1.742.851	1.415.894	Deferred tax assets - net
Penyertaan jangka panjang	2,10,39	1.898.233	1.877.887	1.573.095	Long-term investments
Tanaman perkebunan	2,3,11,21,35				Plantations
Tanaman menghasilkan - neto		5.193.423	5.116.106	4.742.845	Mature plantations - net
Tanaman belum menghasilkan		3.612.838	3.197.449	2.847.525	Immature plantations
Hutan tanaman industri, neto	2,3,13	281.726	279.221	269.020	Industrial timber plantations, net
Aset tetap - neto	2,3,4,14,34,35	25.096.342	21.982.095	22.237.661	Fixed assets - net
Properti investasi	2,15	42.188	-	-	Investment property
Biaya ditangguhkan - neto	2	676.166	596.345	529.943	Deferred charges - net
Goodwill	2,3,15	3.976.524	3.976.524	3.970.420	Goodwill
Aset tak berwujud - neto	2,3,15	2.628.235	2.761.473	1.931.957	Intangible assets - net
Biaya dibayar di muka jangka panjang		948.126	761.489	1.280.156	Long-term prepayments
Uang muka setoran modal pada entitas asosiasi	1	-	-	259.700	Advances for stock subscription in associate
Aset tidak lancar lainnya	2,4,12,16,34,35,37	1.529.983	1.696.218	2.749.727	Other non-current assets
<b>Total Aset Tidak Lancar</b>		<b>49.014.781</b>	<b>45.063.124</b>	<b>45.005.845</b>	<b>Total Non-Current Assets</b>
<b>TOTAL ASET</b>	<b>39</b>	<b>91.831.526</b>	<b>86.077.251</b>	<b>77.777.940</b>	<b>TOTAL ASSETS</b>

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**PT INDOFOOD SUKSES MAKMUR Tbk  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (continued)  
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	Catatan/ Notes	31 Desember 2015/ December 31, 2015	31 Desember 2014/ December 31, 2014 (Disajikan Kembali/ As Restated)	1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013 (Disajikan Kembali/ As Restated)	
<b>LIABILITAS</b>					<b>LIABILITIES</b>
<b>LIABILITAS JANGKA PENDEK</b>					<b>CURRENT LIABILITIES</b>
Utang bank jangka pendek dan cerukan	2,17,36,37,40	5.971.569	5.069.833	4.625.586	Short-term bank loans and overdraft
Utang trust receipts	2,18,36,37,40,2,4,19,36,37,40	1.747.575	3.922.784	4.103.558	Trust receipts payable
Utang usaha					Trade payables
Pihak ketiga		3.080.946	3.279.443	3.400.715	Third parties
Pihak berelasi	34	503.958	539.400	277.135	Related parties
Utang lain-lain dan uang muka yang diterima - Pihak ketiga	2,4,15,35,37,40	1.589.265	1.274.315	1.172.720	Other payables and deposit received - Third parties
Beban akrual	2,4,20,36,37	2.137.266	2.084.729	1.513.147	Accrued expenses
Liabilitas imbalan kerja jangka pendek	2,4,20	684.417	730.683	770.224	Short-term employee benefits liability
Utang pajak	2,3,4,21	352.910	478.529	305.536	Taxes payable
Utang jangka panjang yang jatuh tempo dalam waktu satu tahun	2,11,14,22,36,37				Current maturities of long-term debts
Utang bank	40	2.949.803	1.091.748	954.935	Bank loans
Utang obligasi dan Sukuk Ijarah	36	-	-	2.336.642	Bonds payable and Sukuk Ijarah payable
Utang pembelian aset tetap	40	42.942	11.349	11.111	Liability for purchases of fixed assets
Liabilitas terkait aset kelompok lepasan yang dimiliki untuk dijual	2,15	6.046.887	4.176.022	-	Liabilities directly associated with disposal group classified as held for sale
<b>Total Liabilitas Jangka Pendek</b>		<b>25.107.538</b>	<b>22.658.835</b>	<b>19.471.309</b>	<b>Total Current Liabilities</b>
<b>LIABILITAS JANGKA PANJANG</b>					<b>NON-CURRENT LIABILITIES</b>
Utang jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun	2,11,14,22,36,37				Long-term debts - net of current maturities
Utang bank	40	12.889.330	12.826.553	13.294.577	Bank loans
Utang obligasi		3.989.156	3.985.409	1.993.227	Bonds payable
Utang pembelian aset tetap	40	15.466	25.914	36.511	Liability for purchases of fixed assets
<b>Total utang jangka panjang</b>		<b>16.893.952</b>	<b>16.837.876</b>	<b>15.324.315</b>	<b>Total long-term debts</b>
Liabilitas pajak tangguhan - neto	2,4,21	1.518.833	1.016.943	1.109.020	Deferred tax liabilities - net
Utang kepada pihak-pihak berelasi	2,34,36,37	338.848	523.202	515.443	Due to related parties
Liabilitas imbalan kerja karyawan	2,3,4,23	4.775.806	4.707.196	4.073.515	Liabilities for employee benefits
Liabilitas estimasi atas biaya pembongkaran aset tetap	2,3,14	74.956	59.001	50.923	Estimated liabilities for assets dismantling costs
Utang lain-lain jangka panjang		-	-	136.166	Other long-term payable
Uang muka setoran modal dari kepentingan nonpengendali	1	-	-	213.150	Advances for stock subscription from non-controlling interests
<b>Total Liabilitas Jangka Panjang</b>		<b>23.602.395</b>	<b>23.144.218</b>	<b>21.422.532</b>	<b>Total Non-Current Liabilities</b>
<b>TOTAL LIABILITAS</b>	39	<b>48.709.933</b>	<b>45.803.053</b>	<b>40.893.841</b>	<b>TOTAL LIABILITIES</b>

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	Catatan/ Notes	31 Desember 2015/ December 31, 2015	31 Desember 2014/ December 31, 2014 (Disajikan Kembali/ As Restated)	1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013 (Disajikan Kembali/ As Restated)	
<b>EKUITAS</b>					<b>EQUITY</b>
Modal saham - nilai nominal Rp100 (angka penuh) per saham					Capital stock - Rp100 (full amount) par value per share
Modal dasar - 30.000.000.000 saham					Authorized - 30,000,000,000 shares
Modal ditempatkan dan disetor penuh - 8.780.426.500 saham	24	878.043	878.043	878.043	Issued and fully paid - 8,780,426,500 shares
Tambahan modal disetor	2,25	522.249	522.249	522.249	Additional paid-in capital
Laba yang belum terealisasi dari aset keuangan tersedia untuk dijual	2	924.426	539.039	554.051	Unrealized gains on available-for-sale financial assets
Selisih atas perubahan ekuitas Entitas Anak dan dampak transaksi dengan kepentingan nonpengendali	1,25	6.645.415	6.637.221	6.579.227	Difference from changes in equity of Subsidiaries and effects of transactions with non-controlling interests
Selisih kurs atas penjabaran laporan keuangan	2	844.545	520.453	1.286.568	Exchange differences on translation of financial statements
Bagian kelompok lepasan yang diklasifikasikan sebagai dimiliki untuk dijual	2,15	627.333	387.359	-	Reserve of disposal group classified as held for sale
Saldo laba					Retained earnings
Cadangan umum	26	95.000	90.000	85.000	Appropriated for general reserve
Belum ditentukan penggunaannya	4	16.732.340	15.530.036	12.886.831	Unappropriated
<b>Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk</b>		<b>27.269.351</b>	<b>25.104.400</b>	<b>22.791.969</b>	<b>Equity Attributable to Equity Holders of the Parent Entity</b>
<b>Kepentingan Nonpengendali</b>	<b>2,4,27</b>	<b>15.852.242</b>	<b>15.169.798</b>	<b>14.092.130</b>	<b>Non-controlling Interests</b>
<b>TOTAL EKUITAS</b>		<b>43.121.593</b>	<b>40.274.198</b>	<b>36.884.099</b>	<b>TOTAL EQUITY</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>		<b>91.831.526</b>	<b>86.077.251</b>	<b>77.777.940</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

## INDOFOOD 2014 - 2015 LAPORAN LABA RUGI

**PT INDOFOOD SUKSES MAKMUR Tbk  
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KOMPREHENSIF LAIN KONSOLIDASIAN  
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31 Desember 2015  
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**PT INDOFOOD SUKSES MAKMUR Tbk  
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CONSOLIDATED STATEMENT OF PROFIT OR  
LOSS AND OTHER COMPREHENSIVE INCOME  
For the Year Ended December 31, 2015  
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Unless Otherwise Stated)**

	Catatan/ Notes	Tahun yang berakhir pada tanggal 31 Desember/ Year ended December 31,		
		2015	2014 (Disajikan Kembali/ As Restated)	
<b>OPERASI YANG DILANJUTKAN</b>				<b>CONTINUING OPERATIONS</b>
<b>PENJUALAN NETO</b>	2,29,34,39	<b>64.061.947</b>	<b>63.594.452</b>	<b>NET SALES</b>
<b>BEBAN POKOK PENJUALAN</b>	2,4,14,30, 34,35	<b>46.803.889</b>	<b>46.465.617</b>	<b>COST OF GOODS SOLD</b>
<b>LABA BRUTO</b>		<b>17.258.058</b>	<b>17.128.835</b>	<b>GROSS PROFIT</b>
Beban penjualan dan distribusi	2,4,14,31, 34	(6.885.612)	(6.241.394)	Selling and distribution expenses
Beban umum dan administrasi	2,4,14,31, 34,35	(3.495.437)	(3.902.208)	General and administrative expenses
Penghasilan operasi lain	2,31,34,35	859.172	727.004	Other operating income
Beban operasi lain	2,31	(373.286)	(392.617)	Other operating expenses
<b>LABA USAHA</b>	4,39	<b>7.362.895</b>	<b>7.319.620</b>	<b>INCOME FROM OPERATIONS</b>
Penghasilan keuangan	2,32,39	599.170	692.581	Finance income
Beban keuangan	2,33,39	(2.665.675)	(1.552.958)	Finance expenses
Bagian atas rugi neto entitas asosiasi	2,10,39	(334.306)	(119.058)	Share in net losses of associates
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>	4,21,39	<b>4.962.084</b>	<b>6.340.185</b>	<b>INCOME BEFORE INCOME TAX EXPENSE</b>
Beban Pajak Penghasilan	2,3,21,39	(1.730.371)	(1.855.939)	Income Tax Expense
<b>LABA TAHUN BERJALAN DARI OPERASI YANG DILANJUTKAN</b>	4,39	<b>3.231.713</b>	<b>4.484.246</b>	<b>INCOME FOR THE YEAR FROM CONTINUING OPERATIONS</b>
<b>OPERASI YANG DIHENTIKAN</b>				<b>A DISCONTINUED OPERATION</b>
<b>LABA TAHUN BERJALAN DARI OPERASI YANG DIHENTIKAN</b>	2,15,39	<b>477.788</b>	<b>745.243</b>	<b>INCOME FOR THE YEAR FROM A DISCONTINUED OPERATION</b>
<b>LABA TAHUN BERJALAN</b>	39	<b>3.709.501</b>	<b>5.229.489</b>	<b>INCOME FOR THE YEAR</b>
<b>Penghasilan (rugi) komprehensif lain</b>				<b>Other comprehensive income</b>
<u>Pos yang tidak akan direklasifikasi ke laba rugi:</u>				<b>(losses)</b>
<u>Laba (rugi) pengukuran kembali atas liabilitas imbalan kerja karyawan</u>	2,4	311.665	(29.687)	<b>Items that will not be reclassified to profit or loss:</b>
<u>Bagian rugi komprehensif lain dari entitas asosiasi setelah pajak</u>		(3.450)	-	<b>Re-measurement gains (losses) of employees' benefit liabilities</b>
<u>Pos yang dapat direklasifikasi ke laba rugi:</u>				<b>Share of other comprehensive losses of associates, net of tax</b>
<u>Laba (rugi) yang belum terealisasi dari aset keuangan tersedia untuk dijual</u>	2	392.698	(27.492)	<b>Items that may be reclassified to profit or loss:</b>
<u>Selisih kurs atas penjabaran laporan keuangan</u>	2	759.668	(324.233)	<b>Unrealized gains (losses) on available-for-sale financial assets</b>
<u>Bagian rugi komprehensif lain dari entitas asosiasi setelah pajak</u>		(173.187)	(74.928)	<b>Exchange differences on translation of financial statements</b>
<u>Laba (rugi) nilai wajar atas hedging arus kas</u>	2	(129.548)	92.948	<b>Share of other comprehensive losses of associates, net of tax</b>
<u>Penghasilan (rugi) komprehensif lain tahun berjalan setelah pajak</u>		<b>1.157.846</b>	<b>(363.392)</b>	<b>Fair value gains (losses) arising from cash flow hedges</b>
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>	4	<b>4.867.347</b>	<b>4.866.097</b>	<b>Other comprehensive income (losses) for the year, net of tax</b>
				<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333

**PT INDOFOOD SUKSES MAKMUR Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
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	Catatan/ Notes	Tahun yang berakhir pada tanggal 31 Desember/ Year ended December 31,		
		2015	2014 (Disajikan Kembali/ As Restated)	
<b>Laba tahun berjalan yang dapat diatribusikan kepada:</b>				<b>Income for the year attributable to:</b>
Pemilik entitas induk	4	2.967.951	3.941.794	Equity holders of the parent entity
Kepentingan nonpengendali	4	741.550	1.287.695	Non-controlling interests
<b>Total</b>		<b>3.709.501</b>	<b>5.229.489</b>	<b>Total</b>
<b>Total laba komprehensif tahun berjalan yang dapat diatribusikan kepada:</b>				<b>Total comprehensive income for the year attributable to:</b>
Pemilik entitas induk		4.066.347	3.569.608	Equity holders of the parent entity
Kepentingan nonpengendali		801.000	1.296.489	Non-controlling interests
<b>Total</b>		<b>4.867.347</b>	<b>4.866.097</b>	<b>Total</b>
<b>LABA PER SAHAM DASAR DARI OPERASI YANG DILANJUTKAN DAN YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK (angka penuh)</b>	2,28	<b>293</b>	<b>379</b>	<b>BASIC EARNINGS PER SHARE FROM CONTINUING OPERATIONS ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT ENTITY (full amount)</b>
<b>LABA PER SAHAM DASAR DARI OPERASI YANG DIHENTIKAN DAN YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK (angka penuh)</b>	2,28	<b>45</b>	<b>70</b>	<b>BASIC EARNINGS PER SHARE FROM A DISCONTINUED OPERATION ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT ENTITY (full amount)</b>

**LAMPIRAN 8**  
**PRASHIDA 2012 - 2013**  
**LAPORAN POSISI KEUANGAN**

**PT PRASIDHA ANEKA NIAGA Tbk**  
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**As of December 31, 2013**  
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	<b>31 Desember 2013/ December 31, 2013</b>	<b>Catatan/ Notes</b>	<b>31 Desember 2012/ December 31, 2012</b>	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan setara kas	87.886.588.998	2c,2d,2m, 4,20,30,33	85.657.618.688	<i>Cash and cash equivalents</i>
Piutang usaha		2c,2m,6,30,33		<i>Trade receivables</i>
Pihak ketiga, neto	67.957.994.246		61.509.121.596	<i>Third parties, net</i>
Pihak-pihak berelasi	2.839.529.938	2e,7	3.703.764.720	<i>Related parties</i>
Piutang lain-lain, neto	493.927.724	2c,2m,30,33	194.085.397	<i>Other receivables, net</i>
Persediaan	217.607.447.083	2f,8	225.987.469.477	<i>Inventories</i>
Uang muka kepada pemasok dan lain-lain	2.493.288.158		2.330.926.157	<i>Advances to suppliers and others</i>
Biaya dibayar di muka	1.806.850.574	2g	864.708.597	<i>Prepaid expenses</i>
<b>Total Aset Lancar</b>	<b>381.085.626.721</b>		<b>380.247.694.632</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>
Aset pajak tangguhan, neto	5.414.605.941	2n,16	5.170.074.154	<i>Deferred tax assets, net</i>
Penyertaan saham	3.473.181.636	2c,9,33	3.473.181.636	<i>Investments in shares of stock</i>
Tanaman perkebunan				<i>Plantations</i>
Belum menghasilkan	1.072.622.876	2h,10	682.249.906	<i>Immature</i>
Aset tetap, neto	275.646.225.705	2i,2j,2p,11	283.052.836.745	<i>Fixed assets, net</i>
Taksiran tagihan pajak	6.190.495.756	2n,16	3.179.286.787	<i>Estimated claims for tax refunds</i>
Deposito berjangka yang dibatasi penggunaannya	3.592.525.000	2c,2d,2m, 5,30,32,33	3.025.750.000	<i>Restricted time deposits</i>
Biaya tangguhan hak atas tanah, neto	1.134.822.500	2i	1.296.940.000	<i>Deferred land rights, net</i>
Uang muka pembelian aset tetap	3.315.774.927	32	1.599.753.500	<i>Advance for purchase of fixed assets</i>
Pinjaman kepada karyawan	379.347.529	2c,33	356.575.529	<i>Loan to employee</i>
Uang jaminan	446.783.100	2c,33	446.783.100	<i>Security deposit</i>
Aset lain-lain	80.321.450		80.000.000	<i>Others assets</i>
<b>Total Aset Tidak Lancar</b>	<b>300.746.706.420</b>		<b>302.363.431.357</b>	<b>Total Non-Current Assets</b>
<b>TOTAL ASET</b>	<b>681.832.333.141</b>		<b>682.611.125.989</b>	<b>TOTAL ASSETS</b>

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	31 Desember 2013/ December 31, 2013	Catatan/ Notes	31 Desember 2012/ December 31, 2012	
<b>LIABILITAS DAN EKUITAS</b>				<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS JANGKA PENDEK</b>				<b>CURRENT LIABILITIES</b>
Pinjaman bank jangka pendek	201.823.634.259	2c,2m,12, 20,30,33,34	213.318.150.256	Short-term bank loans
Utang usaha		2c,2m		Trade payables
Pihak ketiga	7.126.761.834	13,30,33	6.260.905.899	Third parties
Utang lain-lain	2.722.901.787	2c,33	130.123.228	Other payables
Beban akrual	5.285.020.487	2c,2e,2l,2m, 7,14,30,33	4.791.755.212	Accrued expenses
Liabilitas imbalan kerja				Short-term employees benefit
jangka pendek	684.868.460	2o	-	liabilities
Utang pajak	5.657.575.480	2n,16	6.436.080.231	Taxes payable
Pendapatan diterima di muka	305.189.958	2l,15	891.500.749	Unearned revenue
Liabilitas jangka panjang yang				Current maturities of
jatuh tempo dalam satu tahun				long-term debts
Pinjaman bank	3.325.159.200	2c,2m,17,20, 30,33,34	3.516.012.000	Bank loans
Kewajiban sewa pembiayaan	490.631.335	2c,2j,18,33	1.323.098.320	Obligations under finance lease
Total Liabilitas Jangka Pendek	227.421.742.800		236.667.625.895	Total Current Liabilities
<b>LIABILITAS JANGKA PANJANG</b>				<b>NON-CURRENT LIABILITIES</b>
Liabilitas pajak tangguhan, neto	1.019.151.032	2n,16	1.380.295.042	Deferred tax liabilities, net
Liabilitas jangka panjang, setelah				Long-term debts, net of
dikurangi bagian yang jatuh				current maturities
tempo dalam satu tahun		2c,		Bank loans
Pinjaman bank	-	17,20,33,34	2.599.144.437	Obligations under finance lease
Kewajiban sewa pembiayaan	295.232.992	2c,2j,18,33	830.141.980	Long-term employees benefit
Liabilitas imbalan kerja				liabilities
jangka panjang	35.496.473.154	2o,31	31.556.626.806	Total Non-Current Liabilities
Total Liabilitas Jangka Panjang	36.810.857.178		36.366.208.265	Total Liabilities
Total Liabilitas	264.232.599.978		273.033.834.160	
<b>EKUITAS</b>				<b>EQUITY</b>
Ekuitas yang dapat diatribusikan				Equity attributable to equity
kepada pemilik entitas induk				holders of the parent entity
Modal saham - nilai nominal				Capital stock-par value of
Rp175 per saham				Rp175 per share
Modal dasar,				Authorized,
ditempatkan dan				issued and
disetor penuh -				fully paid -
1.440.000.000 saham	252.000.000.000	2k,20,35	252.000.000.000	1,440,000,000 shares
Tambahan modal disetor	52.681.380.953	2k,35	52.681.380.953	Additional paid-in capital
Saldo laba (akumulasi rugi sebesar				Retained earnings (accumulated losses totaling
Rp567.723.113.356 telah dieliminasi				Rp567,723,113,356 were eliminated
dengan tambahan modal disetor				against additional paid-in capital
pada saat kuasi reorganisasi				as a result of quasi-reorganisation
pada tanggal 30 Januari 2012)	21.318.497.538	2k,35	13.426.647.820	as at January 30, 2012)
Sub-Total	325.999.878.491		318.108.028.773	Sub-Total
Kepentingan Nonpengendali	91.599.854.672	2b,19	91.469.263.056	Non-controlling Interest
Total Ekuitas	417.599.733.163	20	409.577.291.829	Total Equity
<b>TOTAL LIABILITAS DAN EKUITAS</b>	<b>681.832.333.141</b>		<b>682.611.125.989</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

**PRASHIDA 2012 - 2013**  
**LAPORAN LABA RUGI**

**PT PRASIDHA ANEKA NIAGA Tbk**  
**DAN ENTITAS ANAKNYA**  
**LAPORAN LABA RUGI KOMPREHENSIF**  
**KONSOLIDASIAN**  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2013  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT PRASIDHA ANEKA NIAGA Tbk**  
**AND ITS SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF**  
**COMPREHENSIVE INCOME**  
For the Year Ended December 31, 2013  
(Expressed in Rupiah, unless otherwise stated)

	Tahun yang Berakhir pada tanggal 31 Desember/ Year ended December 31			
	2013	Catatan/ Notes	2012	
<b>PENJUALAN NETO</b>	1.279.553.071.584	2e,2i,7,21,29	1.305.116.747.447	<b>NET SALES</b>
<b>BEBAN POKOK PENJUALAN</b>	1.103.330.479.808	2e,2i,7,22	1.145.168.660.646	<b>COST OF GOODS SOLD</b>
<b>LABA BRUTO</b>	176.222.591.776		159.948.086.801	<b>GROSS PROFIT</b>
<b>BEBAN (PENDAPATAN) OPERASI</b>		2i		<b>OPERATING EXPENSES (INCOME)</b>
Beban penjualan	17.024.437.277	2e,7,23	13.462.908.906	Selling expenses
Beban umum dan administrasi	80.048.588.332	24	73.368.203.760	General and administrative expenses
Beban operasi lainnya	24.686.731.438	25	10.567.008.599	Other operating expenses
Pendapatan operasi lain-lain	(2.479.076.238)	26	(4.307.855.183)	Other operating income
Beban Operasi, Neto	119.280.680.809		93.090.266.082	Operating Expenses, Net
<b>LABA OPERASI</b>	<b>56.941.910.967</b>	29	<b>66.857.820.719</b>	<b>INCOME FROM OPERATIONS</b>
Pendapatan keuangan	1.334.401.646	2i,29,32	960.814.721	Finance income
Beban keuangan	(15.038.748.966)	2i,27,29	(17.023.982.788)	Finance charges
<b>LABA SEBELUM BEBAN PAJAK</b>	43.237.563.647		50.794.652.652	<b>INCOME BEFORE TAX EXPENSE</b>
Beban Pajak, Neto	(21.915.314.813)	2n,16	(25.171.248.381)	Tax Expense, Net
<b>LABA TAHUN BERJALAN</b>	21.322.248.834		25.623.404.271	<b>INCOME FOR THE YEAR</b>
Laba komprehensif lain-lain	-		-	Other comprehensive income
<b>TOTAL LABA RUGI KOMPREHENSIF TAHUN BERJALAN</b>	<b>21.322.248.834</b>		<b>25.623.404.271</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>
Laba/Total laba rugi komprehensif tahun berjalan yang dapat diatribusikan kepada:				Income /Total comprehensive income for the year attributable to:
Pemilik entitas induk	7.891.849.718	28,29	14.088.411.809	Equity holders of the parent entity
Kepentingan nonpengendali	13.430.399.116	19,29	11.534.992.462	Non-controlling interest
<b>TOTAL</b>	<b>21.322.248.834</b>		<b>25.623.404.271</b>	<b>TOTAL</b>
<b>LABA PER SAHAM DASAR</b>	<b>5,48</b>	2s,28	<b>9,78</b>	<b>BASIC EARNINGS PER SHARE</b>

**PRASHIDA 2014 - 2015**  
**LAPORAN POSISI KEUANGAN**

**PT PRASIDHA ANEKA NIAGA Tbk**  
**DAN ENTITAS ANAKNYA**  
**LAPORAN POSISI KEUANGAN**  
**KONSOLIDASIAN**  
Tanggal 31 Desember 2015  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT PRASIDHA ANEKA NIAGA Tbk**  
**AND ITS SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF**  
**FINANCIAL POSITION**  
As of December 31, 2015  
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ Notes	31 Desember 2015/ December 31, 2015	31 Desember 2014/ (disajikan kembali)/ December 31, 2014 (as restated) (Catatan 37)/ (Note 37)	1 Januari 2014/ 31 Desember 2013/ (disajikan kembali)/ January 1, 2014 December 31, 2013 (as restated) (Catatan 37)/ (Note 37)	
<b>ASET</b>					<b>ASSETS</b>
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>
Kas dan setara kas	2,4	27.820.719.243	34.238.117.211	87.886.588.998	Cash and cash equivalents
Piutang usaha	2,6,29				Trade receivables
Pihak ketiga, neto		39.130.149.629	82.098.740.270	67.957.994.246	Third parties, net
Pihak-pihak berelasi	2,6,7	5.894.479.515	6.028.467.540	2.839.529.938	Related parties
Piutang lain-lain, neto	2	633.644.161	388.301.398	493.927.724	Other receivables, net
Pinjaman kepada pihak berelasi	2,7	1.940.000.000	2.550.000.000	-	Due from related parties
Persediaan	2,8	206.470.791.700	159.934.594.274	217.607.447.083	Inventories
Uang muka kepada pemasok dan lain-lain		2.261.303.000	1.864.616.684	2.493.288.158	Advances to suppliers and others
Biaya dibayar di muka	2	2.687.187.917	2.662.087.300	1.806.850.574	Prepaid expenses
<b>Total Aset Lancar</b>		<b>286.838.275.165</b>	<b>289.764.924.677</b>	<b>381.085.626.721</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>					<b>NON-CURRENT ASSETS</b>
Aset pajak tangguhan, neto	2,15	9.524.208.316	7.961.113.026	5.986.310.595	Deferred tax assets, net
Penyertaan saham	2,9	3.473.181.636	3.473.181.636	3.473.181.636	Investments in shares of stock
Tanaman perkebunan belum menghasilkan	2,10	1.879.857.837	1.568.380.111	1.072.622.876	Plantations immature
Aset tetap, neto	2,11	287.327.682.169	294.074.971.399	275.646.225.705	Fixed assets, net
Estimasi tagihan pajak	2,15	22.915.202.258	18.178.622.095	6.190.495.756	Estimated claims for tax refunds
Deposito berjangka yang dibatasi penggunaannya	2,5	3.953.875.000	3.649.000.000	3.592.525.000	Restricted time deposits
Aset tak berwujud	29,31	810.587.500	972.705.000	1.134.822.500	Intangible assets
Uang muka pembelian aset tetap		1.028.720.000	1.149.818.400	3.315.774.927	Advances for purchase of fixed assets
Pinjaman kepada karyawan	2	427.529.031	449.558.030	379.347.529	Loan to employees
Uang jaminan	2	2.139.735.270	1.186.020.450	446.783.100	Security deposit
Aset lain-lain		80.000.000	80.000.000	80.321.450	Others assets
<b>Total Aset Tidak Lancar</b>		<b>333.560.579.017</b>	<b>332.743.370.147</b>	<b>301.318.411.074</b>	<b>Total Non-Current Assets</b>
<b>TOTAL ASET</b>		<b>620.398.854.182</b>	<b>622.508.294.824</b>	<b>682.404.037.795</b>	<b>TOTAL ASSETS</b>



**PT PRASIDHA ANEKA NIAGA Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN (lanjutan)  
Tanggal 31 Desember 2015  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT PRASIDHA ANEKA NIAGA Tbk  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (continued)  
As of December 31, 2015  
(Expressed in Rupiah, unless otherwise stated)**

		1 Januari 2014/ 31 Desember 2013/			
		31 Desember 2014/ (disajikan kembali)/ December 31, 2014 (as restated) (Catatan 37)/ (Note 37)	(disajikan kembali)/ January 1, 2014 December 31, 2013 (as restated) (Catatan 37)/ (Note 37)		
	Catatan/ Notes	31 Desember 2015/ December 31, 2015			
<b>LIABILITAS DAN EKUITAS</b>				<b>LIABILITIES AND EQUITY</b>	
<b>LIABILITAS JANGKA PENDEK</b>				<b>CURRENT LIABILITIES</b>	
Pinjaman bank jangka pendek	2,12,19,29	221.701.370.825	178.597.418.167	201.823.634.259	Short-term bank loans
Utang usaha - pihak ketiga	2,13,29	3.629.209.653	7.166.404.068	7.126.761.834	Trade payables - third parties
Utang lain-lain - pihak ketiga	2	1.710.482.412	2.250.741.923	2.797.952.132	Other payables - third parties
Beban akrual	14,29	4.580.460.664	3.588.899.011	5.285.020.487	Accrued expenses
Liabilitas imbalan kerja jangka pendek	2	561.045.430	-	684.868.460	Short-term employees benefit liabilities
Utang pajak	2,15	3.091.389.667	4.994.799.488	5.657.575.480	Taxes payable
Pendapatan diterima di muka	2	30.566.686	30.930.303	305.189.959	Unearned revenue
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun					Current maturities of long-term debts
Kredit pembiayaan konsumen	2,11,16,19	1.208.489.615	1.056.731.627	-	Consumer finance loans
Kewajiban sewa pembiayaan	2,11,17	398.008.465	269.200.806	490.631.335	Obligations under finance lease
Pinjaman bank	2,16	-	-	3.325.159.200	Bank loans
<b>Total Liabilitas Jangka Pendek</b>		<b>236.911.023.417</b>	<b>197.955.125.393</b>	<b>227.496.793.146</b>	<b>Total Current Liabilities</b>
<b>LIABILITAS JANGKA PANJANG</b>					<b>NON-CURRENT LIABILITIES</b>
Liabilitas jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam satu tahun	2,				Long-term debts, net of current maturities
Kredit pembiayaan konsumen	11,16,19	579.863.266	1.652.369.246	-	Consumer finance loans
Kewajiban sewa pembiayaan	2,17,19	207.984.433	-	295.232.992	Obligations under finance lease
Liabilitas imbalan kerja jangka panjang	2,30	58.380.882.150	51.177.524.969	41.800.304.380	Long-term employee benefits liability
<b>Total Liabilitas Jangka Panjang</b>		<b>59.168.729.849</b>	<b>52.829.894.215</b>	<b>42.095.537.372</b>	<b>Total Non-Current Liabilities</b>
<b>Total Liabilitas</b>		<b>296.079.753.266</b>	<b>250.785.019.608</b>	<b>269.592.330.518</b>	<b>Total Liabilities</b>
<b>EKUITAS</b>					<b>EQUITY</b>
<b>EKUITAS</b>					<b>EQUITY</b>
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk					Equity attributable to equity holders of the parent entity
Modal saham - nilai nominal Rp175 per saham					Capital stock-par value of Rp175 per share
Modal dasar, ditempatkan dan disetor penuh - 1.440.000.000 saham	2,19	252.000.000.000	252.000.000.000	252.000.000.000	Authorized, issued and fully paid - 1,440,000,000 shares
Tambahan modal disetor	2	52.681.380.953	52.681.380.953	52.681.380.953	Additional paid-in capital
Saldo laba (akumulasi kerugian)					Retained earnings (accumulated losses)
Akumulasi kerugian sebesar Rp567.723.113.356 telah dieliminasi dengan tambahan modal disetor pada saat kuasi reorganisasi pada tanggal 30 Januari 2012	2,34	(57.875.580.641)	(10.845.171.773)	19.332.743.527	Accumulated losses of Rp567,723,113,356 were eliminated against additional paid-in capital as a result of quasi-reorganization as at January 30, 2012
Penghasilan komprehensif lainnya	2	826.750.507	945.464.194	2.713.331.990	Other comprehensive income
Sub-Total	19	247.632.550.819	294.781.673.374	326.727.456.470	Sub-Total
Kepentingan Nonpengendali	2,18	76.686.550.097	76.941.601.842	86.084.250.807	Non-controlling Interest
<b>Total Ekuitas</b>		<b>324.319.100.916</b>	<b>371.723.275.216</b>	<b>412.811.707.277</b>	<b>Total Equity</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>		<b>620.398.854.182</b>	<b>622.508.294.824</b>	<b>682.404.037.795</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

**PRASHIDA 2014 - 2015**  
**LAPORAN LABA RUGI**

**PT PRASIDHA ANEKA NIAGA Tbk**  
**DAN ENTITAS ANAKNYA**  
**LAPORAN LABA RUGI DAN PENGHASILAN**  
**KOMPREHENSIF LAIN**  
**KONSOLIDASIAN**  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2015  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT PRASIDHA ANEKA NIAGA Tbk**  
**AND ITS SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF**  
**PROFIT OR LOSS AND OTHER**  
**COMPREHENSIVE INCOME**  
For the Year Ended December 31, 2015  
(Expressed in Rupiah, unless otherwise stated)

		Tahun yang Berakhir pada tanggal 31 Desember/Year ended December 31				
		2015	Catatan/ Notes	2014 (Disajikan kembali/ As restated) (Catatan 37/ Note 37)		
<b>PENJUALAN NETO</b>		920.352.848.084	2,7,20	975.081.057.089	<b>NET SALES</b>	
<b>BEBAN POKOK PENJUALAN</b>		813.836.984.792	2,21	876.933.770.789	<b>COST OF GOODS SOLD</b>	
<b>LABA BRUTO</b>		106.515.863.292		98.147.286.300	<b>GROSS PROFIT</b>	
<b>BEBAN (PENDAPATAN) OPERASI</b>					<b>OPERATING EXPENSES (INCOME)</b>	
Beban penjualan		18.214.505.571	2,7,22	17.525.511.456	Selling expenses	
Beban umum dan administrasi		92.273.328.186	23	86.820.455.603	General and administrative expenses	
Beban operasi lainnya		18.494.802.499	24	3.480.207.258	Other operating expenses	
Pendapatan operasi lainnya		(2.427.747.833)	25	(2.314.015.182)	Other operating income	
Beban Operasi, Neto		126.554.888.423		105.512.159.135	Operating Expenses, Net	
<b>RUGI OPERASI</b>		<b>(20.039.025.131)</b>		<b>(7.364.872.835)</b>	<b>LOSS FROM OPERATIONS</b>	
Pendapatan keuangan		590.305.505	2	929.181.141	Finance income	
Pajak final atas pendapatan keuangan		(91.897.474)	2	(164.671.893)	Final tax on interest income	
Beban keuangan		(13.495.559.390)	2,26	(11.689.228.784)	Finance charges	
<b>RUGI SEBELUM BEBAN PAJAK</b>		<b>(33.036.176.490)</b>		<b>(18.289.592.371)</b>	<b>LOSS BEFORE TAX EXPENSE</b>	
Beban Pajak, Neto		(9.583.653.087)	2,15	(9.376.077.546)	Tax Expense, Net	
<b>RUGI TAHUN BERJALAN</b>		<b>(42.619.829.577)</b>		<b>(27.665.669.917)</b>	<b>LOSS FOR THE YEAR</b>	
<b>PENGHASILAN KOMPREHENSIF LAIN</b>					<b>OTHER COMPREHENSIVE INCOME</b>	
Pos-pos yang tidak akan direklasifikasi ke laba rugi:					Item that will not be reclassified to profit or loss:	
Pengukuran kembali atas liabilitas imbalan kerja jangka panjang		(715.077.569)	2,30	(3.412.799.857)	Remeasurement of long-term employee benefits liability	
Pajak penghasilan terkait		218.565.346	2,15	839.827.713	Income tax effect	
Penghasilan komprehensif lain - setelah pajak		(496.512.223)		(2.572.972.144)	Other comprehensive income - net of tax	
<b>TOTAL RUGI KOMPREHENSIF TAHUN BERJALAN</b>		<b>(43.116.341.800)</b>		<b>(30.238.642.061)</b>	<b>TOTAL COMPREHENSIVE LOSS FOR THE YEAR</b>	
Rugi tahun berjalan yang dapat diatribusikan kepada:					Loss for the year attributable to:	
Pemilik entitas induk		(47.030.408.868)	27	(30.177.915.300)	Equity holders of the parent entity	
Kepentingan nonpengendali		4.410.579.291		2.512.245.383	Non-controlling interest	
<b>TOTAL</b>		<b>(42.619.829.577)</b>		<b>(27.665.669.917)</b>	<b>TOTAL</b>	
Total rugi komprehensif tahun berjalan yang dapat diatribusikan kepada:					Total comprehensive loss for the year attributable to:	
Pemilik entitas induk		(47.149.122.555)		(31.945.783.096)	Equity holders of the parent entity	
Kepentingan nonpengendali		4.032.780.755	18	1.707.141.035	Non-controlling interest	
<b>TOTAL</b>		<b>(43.116.341.800)</b>		<b>(30.238.642.061)</b>	<b>TOTAL</b>	
<b>RUGI PER SAHAM DASAR YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK</b>		<b>(32,66)</b>	2,27	<b>(20,96)</b>	<b>BASIC LOSS PER SHARE ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT ENTITY</b>	

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333

**LAMPIRAN 9**  
**SEKAR BUMI 2012 - 2013**  
**LAPORAN POSISI KEUANGAN**

PT SEKAR BUMI Tbk. DAN ENTITAS ANAK  
 LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
 31 DESEMBER 2013 DAN 31 DESEMBER 2012

A S E T	Catatan / Notes	31 Desember 2012 /	31 Desember 2012 /
		December 31, 2013	December 31, 2012
		(Rp)	(Rp)
<b>Aset Lancar</b>			
Kas dan setara kas	02d, e, 03	91.980.401.088	36.949.540.816
Piutang usaha	02d,f,g, 04, 25		
Pihak yang berelasi		10.577.596.926	7.967.315.064
Pihak ketiga		127.617.175.364	53.451.944.131
Piutang lain-lain	02d,f,g, 05, 25		
Pihak yang berelasi		1.967.300	1.865.020
Pihak ketiga, setelah dikurangi penyisihan piutang ragu-ragu sebesar Rp 12.000.000 (2012: Rp 17.000.000)		1.019.535.097	106.248.535
Persediaan	02h, 06	88.932.449.912	54.917.730.968
Uang muka pembelian	07	16.902.120.339	8.372.367.796
Pajak dibayar dimuka	02o,08	1.221.402.344	4.446.347.638
Biaya dibayar dimuka		216.231.920	270.104.747
Jumlah aset lancar		<u>338.468.880.290</u>	<u>166.483.464.715</u>
<b>Aset Tidak Lancar</b>			
Aset pajak tangguhan	02o, 17d	5.985.344.195	4.436.516.966
Aset tetap, setelah dikurangi akumulasi penyusutan sebesar Rp 75.561.894.560 (2012: Rp 67.374.547.997)	02i,j, 09, 14	149.864.271.873	115.829.754.074
Piutang pajak	02o, 15a	2.920.166.310	1.698.726.872
Aset lain-lain		413.895.004	513.095.004
Jumlah Aset Tidak Lancar		<u>159.183.677.382</u>	<u>122.478.092.916</u>
<b>JUMLAH ASET</b>		<u>497.652.557.672</u>	<u>288.961.557.631</u>

PT SEKAR BUMI Tbk. DAN ENTITAS ANAK  
LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
31 DESEMBER 2013 DAN 31 DESEMBER 2012

LIABILITAS DAN EKUITAS	Catatan / Notes	31 Desember 2013 /	31 Desember 2012 /
		December 31, 2013	December 31, 2012
		(Rp)	(Rp)
<b>Liabilitas Jangka Pendek</b>			
Utang bank	02m.11	160.216.884.363	72.108.141.101
Utang usaha	12, 25		
Pihak yang berelasi		321.296.124	1.373.261.193
Pihak ketiga		80.324.162.797	34.892.440.619
Utang lain-lain	13, 25		
Pihak yang berelasi		1.000.000.000	574.073.652
Pihak ketiga		6.287.798.428	14.754.136.767
Utang pajak	02o, 15c	16.301.697.279	2.897.379.336
Uang muka penjualan		9.000.000	1.489.117.145
Biaya yang masih harus dibayar	16	5.826.103.123	4.567.225.408
Sewa pembiayaan	02j.14	852.842.692	1.020.204.904
Jumlah Liabilitas Jangka Pendek		271.139.784.806	133.675.980.125
<b>Liabilitas Jangka Panjang</b>			
Utang lain-lain			
Pihak yang berelasi	02f, 12, 25	5.624.611.030	5.624.611.030
Pihak ketiga		-	4.287.980.290
Sewa pembiayaan	02j.14	806.058.330	1.658.901.022
Imbalan kerja	02p, 17	18.957.888.995	16.034.321.921
Jumlah Liabilitas Jangka Panjang		25.388.558.355	27.605.814.263
<b>Ekuitas</b>			
Modal saham - nilai nominal Rp 100 per saham 31 Desember 2013 dan 31 Desember 2012, modal dasar 3.400.000.000 lembar saham 31 Desember 2013 dan 1.400.000.000 lembar saham pada 31 Desember 2012. Modal ditempatkan dan disetor 865.736.394 lembar saham 31 Desember 2012 dan 851.391.894 lembar saham 31 Desember 2012.	18	86.573.639.400	85.139.189.400
Agio saham	19	4.718.519.524	845.504.524
Saldo laba		77.711.044.161	18.987.060.263
		169.003.203.085	104.971.754.187
Kepentingan non pengendali	20	32.121.011.426	22.708.009.056
Jumlah Ekuitas		201.124.214.511	127.679.763.243
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<b>497.652.557.672</b>	<b>288.961.557.631</b>

## SEKAR BUMI 2012 -2013 LAPORAN LABA RUGI

PT SEKAR BUMI Tbk. DAN ENTITAS ANAK

LAPORAN LABA (RUGI) KOMPREHENSIF KONSOLIDASIAN

UNTUK TAHUN YANG BERAKHIR PADA TANGGAL-TANGGAL 31 DESEMBER 2013 DAN 31 DESEMBER 2012

	Catatan / Notes	31 Desember 2013 /	31 Desember 2012 /
		December 31, 2013	December 31, 2012
		(Rp)	(Rp)
Penjualan bersih	02n, 21	1.296.618.257.503	753.709.821.608
Beban pokok penjualan	02n, 22	( 1.150.038.660.789)	( 679.906.396.353)
<b>Laba kotor</b>		<b>146.579.596.714</b>	<b>73.803.425.255</b>
Beban penjualan	02n 23	( 42.387.433.615)	( 33.304.975.051)
Beban administrasi dan umum	02n 23	( 39.807.963.922)	( 29.582.271.709)
Laba penjualan aset tetap		40.172.727	100.988.655
Pendapatan sewa		19.184.120	-
Pendapatan bunga deposito dan jasa giro		278.241.632	152.705.838
Beban bunga dan denda bunga		( 8.942.830.184)	( 2.317.653.665)
Denda pajak		( 144.543.572)	( 37.277.567)
Laba (Rugi) selisih kurs bersih	02d, 27	21.428.193.551	2.508.618.214
Beban cadangan penyisihan piutang ragu-ragu		-	( 13.000.000)
Biaya sewa		( 1.262.962.032)	(631.481.016)
Lain-lain	02n, 24	2.505.390.496	5.882.455.275
<b>Laba bersih sebelum pajak</b>		<b>78.305.045.915</b>	<b>16.561.534.229</b>
Beban Pajak	02o, 15c	( 20.038.059.647)	( 3.858.474.348)
<b>Laba bersih setelah pajak</b>		<b>58.266.986.268</b>	<b>12.703.059.881</b>
<b>Pendapatan komprehensif lain</b>		<b>-</b>	<b>-</b>
<b>Jumlah laba komprehensif</b>		<b>58.266.986.268</b>	<b>12.703.059.881</b>
<b>Laba yang dapat diatribusikan kepada :</b>			
Pemilik entitas induk		58.723.983.898	12.501.299.351
Kepentingan non pengendali		( 456.997.630)	201.760.530
		<b>58.266.986.268</b>	<b>12.703.059.881</b>
<b>Jumlah laba komprehensif yang dapat diatribusikan kepada :</b>			
Pemilik entitas induk		58.723.983.898	12.501.299.351
Kepentingan non pengendali		( 456.997.630)	201.760.530
		<b>58.266.986.268</b>	<b>12.703.059.881</b>
<b>Laba bersih per saham dasar</b>	02q,28	<b>67</b>	<b>15</b>

## SEKAR BUMI 2014 - 2015 LAPORAN POSISI KEUANGAN

**PT SEKAR BUMI Tbk DAN ENTITAS ANAK  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN**

31 Desember 2015, 2014 dan  
1 Januari 2014/31 Desember 2013  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT SEKAR BUMI Tbk AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF  
FINANCIAL POSITION**

December 31, 2015, 2014 and  
January 1, 2014/December 31, 2013  
(Expressed in Rupiah, unless otherwise stated)

Catatan/ Notes	2015	2014	Disajikan kembali/As restated (lihat Catatan/see Note 4)		
			1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013		
<b>ASET</b>					<b>ASSETS</b>
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>
Kas dan setara kas	2f,2g,2q,5	107.598.435.920	125.050.843.516	91.980.401.088	<i>Cash and cash equivalents</i>
Kas yang dibatasi penggunaannya	2f,2g,6	170.269.200	170.269.200	-	<i>Restricted cash</i>
Piutang usaha	2g,2q,7				<i>Trade receivables</i>
Pihak berelasi	2e,32	6.633.212.338	3.808.474.640	5.097.025.165	<i>Related parties</i>
Pihak ketiga		87.667.139.172	105.318.484.636	133.097.747.125	<i>Third parties</i>
Piutang lain-lain					<i>Other receivables</i>
Pihak ketiga	2g,8	282.612.956	3.564.467.738	1.021.502.397	<i>Third parties</i>
Persediaan	2h,9	108.659.590.967	111.766.911.295	88.932.449.912	<i>Inventories</i>
Uang muka pembelian	10	18.501.717.810	26.680.108.288	16.902.120.339	<i>Purchase advances</i>
Pajak dibayar di muka	17a	12.023.166.803	2.635.413.050	1.221.402.344	<i>Prepaid taxes</i>
Beban dibayar di muka	2i	187.639.673	501.735.149	216.231.920	<i>Prepaid expenses</i>
<b>JUMLAH ASET LANCAR</b>		<b>341.723.784.839</b>	<b>379.496.707.512</b>	<b>338.468.880.290</b>	<b>TOTAL CURRENT ASSETS</b>
<b>ASET TIDAK LANCAR</b>					<b>NON-CURRENT ASSETS</b>
Aset tetap - neto	2j,2k,2l,11	393.331.492.683	250.714.045.211	149.864.271.873	<i>Fixed assets - net</i>
					<i>Estimated claims for tax refund</i>
Taksiran tagihan pajak	17b	9.519.416.057	8.508.076.790	2.920.166.310	<i>Deferred tax assets - net</i>
Aset pajak tangguhan - neto	2r,17f	14.998.877.523	12.624.684.612	8.330.156.653	<i>Other non-current assets</i>
Aset tidak lancar lainnya	2g,12	4.910.677.608	1.632.996.494	413.895.004	
<b>JUMLAH ASET TIDAK LANCAR</b>		<b>422.760.463.871</b>	<b>273.479.803.107</b>	<b>161.528.489.840</b>	<b>TOTAL NON-CURRENT ASSETS</b>
<b>JUMLAH ASET</b>		<b>764.484.248.710</b>	<b>652.976.510.619</b>	<b>499.997.370.130</b>	<b>TOTAL ASSETS</b>

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Author: Victorio Gomes NPK: A.2013.1.32333

**PT SEKAR BUMI Tbk DAN ENTITAS ANAK**  
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**KONSOLIDASIAN**  
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**FINANCIAL POSITION**  
 December 31, 2015, 2014 and  
 January 1, 2014/December 31, 2013  
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Catatan/ Notes	2015	Disajikan kembali/As restated (lihat Catatan/see Note 4)		1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013	
		2014			
<b>LIABILITAS</b>					<b>LIABILITIES</b>
<b>LIABILITAS JANGKA PENDEK</b>					<b>CURRENT LIABILITIES</b>
Utang bank jangka pendek	2g,13	23.711.873.357	12.440.000.000	12.189.000.000	Short-term bank loans
Utang usaha	2g,14				Trade payables
Pihak berelasi	2e,32	34.531.463	74.067.878	74.505.783	Related parties
Pihak ketiga		82.674.180.879	73.649.382.478	80.570.953.138	Third parties
Utang pajak	2r,17c	4.867.209.823	12.852.645.564	16.301.697.279	Taxes payable
Pembiayaan musyarakah jangka pendek	2g,15	120.538.330.255	112.387.798.685	129.482.337.020	Short-term musyarakah financing
Utang lain-lain	2g,16				Other payables
Pihak berelasi	2e,32	4.641.776.232	272.662.172	1.000.000.000	Related parties
Pihak ketiga		7.257.652.004	11.166.147.200	6.287.798.428	Third parties
Uang muka penjualan		424.519.467	74.488.905	9.000.000	Sales advance
Beban masih harus dibayar	2g,18	10.446.102.515	11.352.591.796	5.826.103.124	Accrued expenses
Bagian liabilitas jangka panjang yang jatuh tempo dalam waktu satu tahun	2g				Current maturities of long-term liabilities
Pembiayaan al-musyarakah	15	43.213.417.969	22.000.620.306	1.852.499.440	al-musyarakah financing
Pembiayaan konsumen	19	455.508.838	-	-	Consumers financing
Sewa pembiayaan	2k	152.276.700	653.774.550	852.842.692	Finance lease
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>		<b>298.417.379.502</b>	<b>256.924.179.534</b>	<b>254.446.736.904</b>	<b>TOTAL CURRENT LIABILITIES</b>
<b>LIABILITAS JANGKA PANJANG</b>					<b>NON-CURRENT LIABILITIES</b>
Utang tidak lancar lainnya - pihak berelasi	2e,32	5.624.611.030	5.624.611.030	5.624.611.030	Other non-current payables - related parties
Liabilitas jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun	2g				Long-term liabilities - net off current maturities
Pembiayaan al-musyarakah	15	71.856.321.875	44.349.520.308	16.693.047.903	al-musyarakah financing
Pembiayaan konsumen	19	1.274.980.796	-	-	Consumers financing
Sewa pembiayaan	2k	-	152.283.900	806.058.330	Finance lease
Liabilitas imbalan pascakerja	2n,20	43.223.515.848	38.310.853.568	28.337.138.824	Post-employment benefits liabilities
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>		<b>121.979.429.549</b>	<b>88.437.268.806</b>	<b>51.460.856.087</b>	<b>TOTAL NON-CURRENT LIABILITIES</b>
<b>JUMLAH LIABILITAS</b>		<b>420.396.809.051</b>	<b>345.361.448.340</b>	<b>305.907.592.991</b>	<b>TOTAL LIABILITIES</b>

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 Author: Victorio Gomes NPK: A.2013.1.32333

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**KONSOLIDASIAN**

31 Desember 2015, 2014 dan  
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**CONSOLIDATED STATEMENTS OF**  
**FINANCIAL POSITION**

December 31, 2015, 2014 and  
 January 1, 2014/December 31, 2013  
 (Expressed in Rupiah, unless otherwise stated)

Catatan/ Notes	2015	2014	Disajikan kembali/As restated (lihat Catatan/see Note 4)		
			1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013		
					<b>Parent Entity</b>
<b>Pemilik Entitas Induk</b>					<i>Share capital - par value</i>
Modal saham - nilai nominal Rp 100 per saham					<i>Rp 100 per share</i>
Modal dasar 3.400.000.000 saham					<i>Authorized 3,400,000,000 shares</i>
Modal ditempatkan dan disetor penuh 936.530.894 saham pada tahun 2015 dan 2014 dan 865.736.394 saham pada tahun 2013	21	93.653.089.400	93.653.089.400	86.573.639.400	<i>Issued and fully paid 936,530,894 shares in 2015 and 2014 and 865,736,394 shares in 2013</i>
Tambahan modal disetor - neto	2o,22	24.962.034.524	24.962.034.524	4.718.519.524	<i>Additional paid-in capital - net</i>
Saldo laba		162.311.089.576	132.773.829.030	71.715.300.063	<i>Retained earnings</i>
Jumlah Ekuitas yang Dapat Diatribusikan Kepada					<i>Total Equity Attributable to Owner of the Parent Entity</i>
Pemilik Entitas Induk		280.926.213.500	251.388.952.954	163.007.458.987	
Kepentingan nonpengendali	2c,23	63.161.226.159	56.226.109.325	31.082.318.152	<i>Non-controlling interest</i>
<b>JUMLAH EKUITAS</b>		<b>344.087.439.659</b>	<b>307.615.062.279</b>	<b>194.089.777.139</b>	<b>TOTAL EQUITY</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<b>764.484.248.710</b>	<b>652.976.510.619</b>	<b>499.997.370.130</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN  
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## SEKAR BUMI 2014 - 2015 LAPORAN LABA RUGI

PT SEKAR BUMI Tbk DAN ENTITAS ANAK  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
Untuk Tahun-Tahun yang Berakhir Pada Tanggal  
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PT SEKAR BUMI Tbk AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME  
For the Years Ended  
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(Expressed in Rupiah, unless otherwise stated)

2015	Catatan/ Notes	2014 Disajikan kembali/ As restated (lihat Catatan 4/ see Note 4)	
PENJUALAN NETO	1.362.245.580.664	2p,25	1.480.764.903.724 <i>NET SALES</i>
BEBAN POKOK PENJUALAN	(1.187.246.973.889)	2p,26	(1.291.253.009.672) <i>COST OF GOOD SOLD</i>
<b>LABA BRUTO</b>	<b>174.998.606.775</b>		<b>189.511.894.052</b> <i>GROSS PROFIT</i>
Beban penjualan	(51.304.410.474)	2p,27	(46.526.407.172) <i>Selling expenses</i>
Beban umum dan administrasi	(65.937.473.026)	2p,28	(58.577.281.469) <i>General and administrative expenses</i>
Laba penjualan aset tetap	175.855.618	2j,11	30.166.671.781 <i>Gain on sales of fixed assets</i>
Pendapatan lainnya - neto	6.596.040.507	2p,29	6.226.689.823 <i>Other income - net</i>
<b>LABA USAHA</b>	<b>64.528.619.400</b>		<b>120.801.567.015</b> <i>OPERATING PROFIT</i>
Penghasilan bunga	3.506.247.781	2p	1.466.796.215 <i>Interest income</i>
Beban bunga pinjaman	(14.405.013.302)	2p,30	(11.364.790.558) <i>Interest expense</i>
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>53.629.853.879</b>		<b>110.903.572.672</b> <i>PROFIT BEFORE INCOME TAX</i>
<b>BEBAN PAJAK PENGHASILAN - NETO</b>	<b>(13.479.285.258)</b>	<b>2r,17d</b>	<b>(20.809.209.078)</b> <i>INCOME TAX EXPENSES - NET</i>
<b>LABA TAHUN BERJALAN</b>	<b>40.150.568.621</b>		<b>90.094.363.594</b> <i>NET INCOME FOR THE YEAR</i>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>			<b>OTHER COMPREHENSIVE INCOME</b>
Pos yang tidak akan direklasifikasi ke laba rugi			<i>Items that will not be reclassified to profit or loss</i>
Pengukuran kembali liabilitas imbalan pasti	280.239.320	2n,20	(5.651.528.267) <i>Remeasurement of defined benefit liability</i>
Manfaat (beban) pajak penghasilan terkait	(70.059.831)	2r,17f	1.412.882.067 <i>Related income tax benefit (expense)</i>
<b>PENGHASILAN (RUGI) KOMPREHENSIF LAIN TAHUN BERJALAN, SETELAH PAJAK</b>	<b>210.179.489</b>		<b>(4.238.646.200)</b> <i>OTHER COMPREHENSIVE INCOME (LOSS) FOR THE YEAR, NET OF TAX</i>
<b>JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN</b>	<b>40.360.748.110</b>		<b>85.855.717.394</b> <i>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</i>
<b>LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:</b>			<b>TOTAL INCOME FOR THE YEAR ATTRIBUTABLE TO:</b>
Pemilik Entitas Induk	41.654.139.191		75.881.654.977 <i>Owner of the Parent Entity</i>
Kepentingan nonpengendali	(1.503.570.570)	2c,23	14.212.708.617 <i>Non-controlling interest</i>
<b>Jumlah</b>	<b>40.150.568.621</b>		<b>90.094.363.594</b> <i>Total</i>
<b>JUMLAH LABA KOMPREHENSIF DAPAT DIATRIBUSIKAN KEPADA:</b>			<b>TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:</b>
Pemilik Entitas Induk	40.775.631.276		72.711.926.221 <i>Owner of the Parent Entity</i>
Kepentingan nonpengendali	(414.883.166)	2c,23	13.143.791.173 <i>Non-controlling interest</i>
<b>Jumlah</b>	<b>40.360.748.110</b>		<b>85.855.717.394</b> <i>Total</i>
<b>LABA PER SAHAM DASAR</b>	<b>44,48</b>	<b>2s,31</b>	<b>82,80</b> <i>BASIC EARNING PER SHARE</i>

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**LAMPIRAN 10**  
**ULTRAJAYA 2012 - 2013**  
**LAPORAN POSISI KEUANGAN**

PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk.  
 DAN ENTITAS ANAK  
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A S E T	Catatan/ Notes	31 Desember/ 31 December 2013	31 Desember/ 31 December 2012	A S S E T S
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan setara kas	2,4,41	611.624.871.676	535.889.526.748	Cash and cash equivalent
Piutang usaha (setelah dikurangi penyisihan piutang ragu-ragu 2013: Rp 458.554.664 2012: Rp 789.347.475)	2,3,5,41	368.549.136.075	297.400.522.080	Trade receivables (net of allowances for doubtful accounts 2013: Rp 458,554,664 2012: Rp 789,347,475)
Piutang lain-lain				Other receivables
Pihak ketiga	2,3,6,10	6.667.801.268	5.814.947.244	Third party
Pihak berelasi	2,3,6,37	6.735.873.458	5.583.463.949	Related party
Persediaan	2,3,7	534.977.217.239	334.169.035.934	Inventories
Uang muka	2,8,41	32.446.909.931	15.213.609.789	Advance payment
Biaya dibayar di muka	9	4.508.845.491	2.355.498.099	Prepaid expenses
<b>Jumlah Aset Lancar</b>		<u>1.565.510.655.138</u>	<u>1.196.426.603.843</u>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>
Aset keuangan tidak lancar	2,10	43.521.681.858	35.204.659.333	Non-current financial asset
Penyertaan saham pada entitas asosiasi dan ventura bersama	2,11	119.735.695.043	105.844.919.475	Investment in associates and joint venture
Hewan ternak produksi-berumur panjang (setelah dikurangi akumulasi amortisasi 2013: Rp 4.891.216.830, 2012: Rp 4.939.728.237)	2,3,12	30.102.682.590	26.062.111.777	Investment in long-term livestock (net of accumulated amortization of 2013: Rp 4,891,216,830; 2012: Rp 4,939,728,237)
Aset tetap (setelah dikurangi akumulasi penyusutan 2013: Rp 873.848.645.634, 2012: Rp 772.774.650.697)	2,3,13	965.974.994.305	979.511.601.619	Fixed assets (net of accumulated depreciation 2013: Rp 873,848,645,634; 2012: Rp 772,774,650,697)
Aset takberwujud	2,3,14	18.694.072.362	17.933.194.395	Intangible assets
Aset pajak tangguhan	2,35	1.599.130.743	32.796.696	Deferred tax asset
Aset tidak lancar lainnya	3,15,35	66.482.070.103	59.777.494.891	Other non-current assets
<b>Jumlah Aset Tidak Lancar</b>		<u>1.246.110.327.004</u>	<u>1.224.366.778.186</u>	<b>Total Non-Current Assets</b>
<b>J U M L A H A S E T</b>		<u>2.811.620.982.142</u>	<u>2.420.793.382.029</u>	<b>T O T A L A S S E T S</b>

PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk.  
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AS OF 31 DECEMBER 2013  
(Expressed in Rupiah, unless otherwise stated)

LIABILITAS DAN EKUITAS	Catatan/ Notes	31 Desember/ 31 December 2013	31 Desember/ 31 December 2012	LIABILITIES AND SHAREHOLDERS' EQUITY
<b>LIABILITAS JANGKA PENDEK</b>				<b>SHORT-TERM LIABILITIES</b>
Pinjaman jangka pendek	16	21.412.410.529	5.268.078.050	Short-term loans
Utang usaha	2,17,41	463.538.990.751	394.466.233.719	Trade payables
Utang lain-lain				Other payables
Pihak berelasi	2,37	102.562.222	-	Related party
Utang derivatif	18	357.190.478	-	Derivative payables
Utang dividen	2,19	14.826.576.643	15.816.567.871	Dividend payables
Utang pajak	2,35	22.410.075.747	57.854.467.257	Taxes payables
Akrual	20	73.915.874.428	51.171.595.269	Accruals
Liabilitas imbalan kerja jangka pendek	2,24	-	1.601.977.123	Short-term employee benefits liabilities
Bagian utang jangka panjang yang jatuh tempo dalam setahun:				Current maturities of long-term liabilities:
Utang bank	21	30.714.285.714	60.000.000.001	Bank loans
Utang sewa	2,22	726.348.705	6.643.609.853	Lease liabilities
Utang mesin	2,23	5.789.737.791	-	Machinery loans
<b>Jumlah Liabilities Jangka Pendek</b>		<b>633.794.053.008</b>	<b>592.822.529.143</b>	<b>Total Short-Term Liabilities</b>
<b>LIABILITAS JANGKA PANJANG</b>				<b>LONG-TERM LIABILITY</b>
Liabilitas pajak tangguhan	2,35	76.102.720.581	85.608.703.824	Deffered tax liabilities
Kewajiban imbalan kerja	2,3,24	34.995.857.303	34.404.885.086	Employee benefits
Utang jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun:				Long-term loans - Net of current maturities:
Utang bank	21	-	30.714.285.713	Bank loans
Utang sewa	2,22	-	723.864.841	Lease liabilities
Utang mesin	2,23	51.581.817.164	-	Machinery loans
<b>Jumlah Liabilitas Jangka Panjang</b>		<b>162.680.395.048</b>	<b>151.451.739.464</b>	<b>Total Long-Term Liabilities</b>
<b>EKUITAS</b>				<b>EQUITY</b>
Modal saham				Share capital
Modal dasar 7.500.000.000 saham dengan nilai nominal Rp 200				Authorized 7,500,000,000 shares, at par value of Rp 200
Modal ditempatkan dan Disetor penuh 2.888.382.000 saham	1,25	577.676.400.000	577.676.400.000	Shares issued and fully paid, 2,888,382,000 share
Tambahan modal disetor bersih	1,26	51.130.441.727	51.130.441.727	Additional paid-in capital
Saldo laba:				Retained rarning:
Ditentukan penggunaannya	27	74.300.000.000	39.000.000.000	Appropriated
Belum ditentukan penggunaannya		1.294.930.340.599	1.004.984.228.158	Unappropriated
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk		1.998.037.182.326	1.672.791.069.885	Equity attributable to owners of the parent entity
Kepentingan non pengendali	2,28	17.109.351.760	3.728.043.537	Non-controlling interests
<b>Jumlah Ekuitas</b>		<b>2.015.146.534.086</b>	<b>1.676.519.113.422</b>	<b>Total Equity</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<b>2.811.620.982.142</b>	<b>2.420.793.382.029</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

## ULTRAJAYA 2012 - 2013 LAPORAN LABA RUGI

PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk.  
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(Expressed in Rupiah, unless otherwise stated)

	Catatan/ Notes	2 0 1 3	2 0 1 2	
PENJUALAN	2,29	3.460.231.249.075	2.809.851.307.439	S A L E S
BEBAN POKOK PENJUALAN	2,30	( 2.446.448.128.599 )	( 1.908.109.047.237 )	COST OF GOODS SOLD
LABA KOTOR		<u>1.013.783.120.476</u>	<u>901.742.260.202</u>	GROSS PROFIT
BEBAN USAHA				OPERATING EXPENSES
Beban penjualan	2,31	( 433.576.647.265 )	( 366.413.401.362 )	Selling expenses
Beban umum dan administrasi	2,31	( 117.578.345.972 )	( 82.694.854.869 )	General and administrative expenses
Kerugian selisih kurs - Bersih	2	( 36.748.585.605 )	( 13.513.232.874 )	Loss on foreign exchange rate - Net
Rugi penjualan aset tetap	2,13	( 2.264.294.635 )	( 14.849.245.962 )	Loss on sales of fixed assets
Lain-lain - Bersih	32	( 420.223.874 )	( 5.069.974.743 )	Others - Net
Jumlah Beban Usaha		( 590.588.097.351 )	( 472.400.760.324 )	Total Operating Expenses
LABA DARI USAHA		<u>423.195.023.125</u>	<u>429.341.499.878</u>	OPERATING INCOME
PENDAPATAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Pendapatan keuangan	33	22.439.459.095	12.085.195.324	Finance income
Beban keuangan	34	( 7.955.069.915 )	( 11.948.954.781 )	Finance cost
Bagian laba/(rugi) bersih entitas asosiasi dan ventura bersama	2,11	( 959.224.432 )	28.492.374.763	Shares of net income (loss) in associates and joint venture
Jumlah Pendapatan Lain-lain-Bersih		<u>13.525.164.748</u>	<u>28.628.615.306</u>	Total Other income - Net
LABA SEBELUM PAJAK PENGHASILAN		<u>436.720.187.873</u>	<u>457.970.115.184</u>	PROFITS BEFORE INCOME TAX
PAJAK PENGHASILAN	2,35			INCOME TAX
Kini		( 122.665.084.500 )	( 111.603.230.250 )	Current
Ditangguhkan		<u>11.072.317.291</u>	<u>7.064.734.551</u>	Deferred
Jumlah Pajak Penghasilan		( 111.592.767.209 )	( 104.538.495.699 )	Total Income Tax
LABA TAHUN BERJALAN		<u>325.127.420.664</u>	<u>353.431.619.485</u>	INCOME FOR THE YEAR
Laba komprehensif lainnya		-	-	Other comprehensive income
JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN		<u>325.127.420.664</u>	<u>353.431.619.485</u>	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
Laba yang dapat diatribusikan kepada:				Income attributable to:
Pemilik entitas induk		325.246.112.441	352.965.099.993	Owners of the company
Kepentingan non-pengendali	2	( 118.691.777 )	466.519.492	Non-controlling interest
Jumlah laba tahun berjalan		<u>325.127.420.664</u>	<u>353.431.619.485</u>	Total Net Income For The Current Year
Laba komprehensif yang dapat diatribusikan kepada:				Comprehensive income attributable to:
Pemilik entitas Induk		325.246.112.441	352.965.099.993	Owners of the company
Kepentingan non-pengendali	2	( 118.691.777 )	466.519.492	Non-controlling interests
Jumlah laba komprehensif tahun berjalan		<u>325.127.420.664</u>	<u>353.431.619.485</u>	Total net comprehensive income current year
LABA BERSIH PER SAHAM DASAR	2,36	<u>113</u>	<u>122</u>	BASIC EARNING PER SHARE

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333

## ULTRAJAYA 2014 - 2015 LAPORAN POSISI KEUANGAN

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	Catatan / Notes	31 Desember / December 2015	31 Desember / December 2014 *)	1 Januari / January 2014 *)	
<b>A S E T</b>					<b>A S S E T S</b>
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>
Kas dan setara kas	4,40	849.122.582.559	489.284.795.925	611.624.871.676	Cash and cash equivalents
Piutang usaha setelah dikurangi penyisihan piutang ragu-ragu 2015: Rp 527.337.864, 2014: Rp 527.337.864, 2013: Rp 458.554.664	5,40	448.129.204.430	395.101.722.940	368.549.136.075	Trade receivables net of allowances for doubtful accounts 2015: Rp 527,337,864, 2014: Rp 527,337,864, 2013: Rp 458,554,664
Piutang lain-lain Pihak ketiga	6,10	6.098.167.310	4.539.671.316	6.667.801.268	Other receivables Third parties
Pihak berelasi	6,36	23.401.561.963	7.808.055.718	6.735.873.458	Related parties
Persediaan	7	738.803.692.770	714.411.455.060	534.977.217.239	Inventories
Uang muka	8,40	33.692.860.784	28.342.464.659	32.446.909.931	Advance payment
Pajak dibayar di muka	34	833.947.813	195.035.842	-	Prepaid Taxes
Biaya dibayar di muka	9	3.483.036.998	2.418.545.359	4.508.845.491	Prepaid expenses
<b>Jumlah Aset Lancar</b>		<u>2.103.565.054.627</u>	<u>1.642.101.746.819</u>	<u>1.565.510.655.138</u>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>					<b>NON-CURRENT ASSETS</b>
Aset keuangan tidak lancar	10	1.613.216.530	5.295.192.167	43.521.681.858	Non-current financial asset
Penyertaan saham pada entitas asosiasi dan ventura bersama	11	150.437.550.716	151.114.759.031	119.735.695.043	Investment in associates and joint venture
Hewan ternak produksi - berumur panjang - setelah dikurangi akumulasi amortisasi 2015: Rp 16.191.054.340, 2014: Rp 8.304.509.471, 2013: Rp 4.891.216.830	12	76.225.587.801	57.014.019.177	30.102.682.590	Investment in long-term livestock - net of accumulated amortization of 2015: Rp 16,191,054,340, 2014: Rp 8,304,509,471, 2013: Rp 4,891,216,830
Aset tetap- setelah dikurangi akumulasi penyusutan 2015: Rp 1.157.299.301.490, 2014: Rp 1.013.290.998.046, 2013: Rp 873.848.645.634	13	1.160.712.905.883	1.003.229.206.363	965.974.994.305	Fixed Assets - net of accumulated depreciation 2015: Rp 1,157,299,301,490, 2014: Rp 1,013,290,998,046, 2013: Rp 873,848,645,634
Aset takberwujud	14	13.763.798.541	13.887.879.432	18.694.072.362	Intangible assets
Aset pajak tangguhan	34	11.793.582.124	11.970.706.326	2.034.245.222	Deferred tax asset
Aset tidak lancar lainnya	15,34	21.884.214.026	33.519.769.120	66.482.070.103	Other non-current assets
<b>Jumlah Aset Tidak Lancar</b>		<u>1.436.430.855.621</u>	<u>1.276.031.531.616</u>	<u>1.246.545.441.483</u>	<b>Total Non-Current Assets</b>
<b>JUMLAH ASET</b>		<u>3.539.995.910.248</u>	<u>2.918.133.278.435</u>	<u>2.812.056.096.621</u>	<b>TOTAL ASSETS</b>

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	Catatan / Notes	31 Desember / December 2015	31 Desember / December 2014 *)	1 Januari / January 2014 *)	
<b>LIABILITAS DAN EKUITAS</b>					<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS LANCAR</b>					<b>CURRENT LIABILITIES</b>
Pinjaman jangka pendek	16	2.539.060.908	9.210.880.931	21.412.410.529	Short - term loans
Utang usaha	17,40	367.005.334.619	381.899.807.713	463.538.990.751	Trade payables
Utang lain-lain					Other payables
Pihak berelasi	36	-	2.671.277.397	102.562.222	Related parties
Utang derivatif	18	-	-	357.190.478	Derivative payables
Utang dividen	19	58.552.875	53.203.011	14.826.576.643	Dividend payables
Utang pajak	34	81.026.828.371	17.414.824.736	22.410.075.747	Taxes payables
Akrual	20	86.288.301.722	63.831.139.275	73.915.874.428	Accruals
Bagian utang jangka panjang yang jatuh tempo dalam satu tahun:					Current maturities of long-term liabilities:
Utang bank		-	-	30.714.285.714	Bank loans
Utang sewa		-	-	726.348.705	Lease liabilities
Utang mesin	21,40	24.710.100.898	15.885.956.163	5.789.737.791	Machinery loans
<b>Jumlah Liabilitas Lancar</b>		<b>561.628.179.393</b>	<b>490.967.089.226</b>	<b>633.794.053.008</b>	<b>Total Current Liabilities</b>
<b>LIABILITAS TIDAK LANCAR</b>					<b>NON-CURRENT LIABILITY</b>
Liabilitas pajak tangguhan	35	51.491.473.618	68.315.353.046	78.885.553.615	Deffered tax liabilities
Kewajiban manfaat karyawan					Post employment benefits obligation
Utang jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun:					Long-term loans - Net of current maturities:
Utang mesin	21,40	99.905.151.402	60.256.511.064	51.581.817.164	Machinery loans
<b>Jumlah Liabilitas Tidak Lancar</b>		<b>180.862.036.933</b>	<b>153.860.032.791</b>	<b>156.072.353.865</b>	<b>Total Non-Current Liabilities</b>
<b>Jumlah Liabilitas</b>		<b>742.490.216.326</b>	<b>644.827.122.017</b>	<b>789.866.406.873</b>	<b>Total Liabilities</b>
<b>EKUITAS</b>					<b>EQUITY</b>
Ekuitas yang diatribusikan kepada pemilik entitas induk					Equity attributable to the owners of the parent
Modal saham					Share capital
Ditorisasi 7.500.000.000 lembar saham dengan nilai nominal Rp 200,- per lembar					Authorized 7,500,000,000 shares, with par value of Rp 200,- per share
Modal ditempatkan dan disetor penuh 2.888.382.000 lembar saham	23	577.676.400.000	577.676.400.000	577.676.400.000	Shares issued and fully paid, 2,888,382,000 share
Tambahan modal disetor	24	51.130.441.727	51.130.441.727	51.130.441.727	Additional paid-in capital
Keuntungan pengukuran kembali program imbalan pasti - Bersih	25	7.293.549.512	9.469.043.930	7.441.040.636	Gain on remeasurement of defined benefit plans - Net
Saldo laba:					Retained earning:
Cadangan khusus	26	25.895.433	25.895.433	-	Special reserved
Telah ditentukan penggunaannya	26	135.100.000.000	106.800.000.000	74.300.000.000	Appropriated
Belum ditentukan penggunaannya		2.009.632.481.431	1.518.865.366.927	1.294.924.968.201	Unappropriated
Ekuitas yang diatribusikan kepada pemilik entitas induk		2.780.858.768.103	2.263.967.148.017	2.005.472.850.564	Equity attributable to owners of the parent
Keuntungan non-pengendali	27	16.646.925.819	9.339.008.401	16.716.839.184	Non-controlling interests
<b>Jumlah Ekuitas</b>		<b>2.797.505.693.922</b>	<b>2.273.306.156.418</b>	<b>2.022.189.689.748</b>	<b>Total Equity</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<b>3.539.995.910.248</b>	<b>2.918.133.278.435</b>	<b>2.812.056.096.621</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

## ULTRAJAYA 2014 - 2015 LAPORAN LABA RUGI

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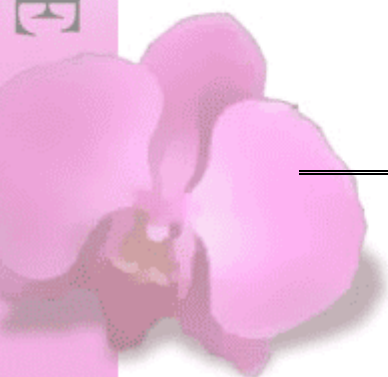
PT ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk.  
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	Catatan / Notes	2 0 1 5	2 0 1 4 *)	
<b>PENJUALAN</b>	<b>28</b>	4.393.932.684.171	3.916.789.366.423	<b>S A L E S</b>
<b>BEBAN POKOK PENJUALAN</b>	<b>29</b>	( 3.011.443.561.889 )	( 2.979.799.459.658 )	<b>COST OF GOODS SOLD</b>
<b>LABA KOTOR</b>		<u>1.382.489.122.282</u>	<u>936.989.906.765</u>	<b>GROSS PROFIT</b>
Beban penjualan	30	( 593.015.089.674 )	( 488.878.667.936 )	Selling expenses
Beban umum dan administrasi	30	( 136.835.487.451 )	( 121.197.001.653 )	General and administrative expenses
Laba (Rugi) selisih kurs - Bersih	13	( 145.300.037 )	17.939.823.758	Gain (Loss) on foreign exchange rate - Net
Laba (Rugi) penjualan aset tetap	13	4.350.643.845	( 132.984.693 )	Gain (Loss) on sales of fixed assets
Lain-lain - Bersih	31	36.021.767.171	29.006.148.914	Others - Net
<b>J u m l a h</b>		<u>( 689.623.466.146 )</u>	<u>( 563.262.681.610 )</u>	<b>T o t a l</b>
<b>LABA DARI USAHA</b>		<u>692.865.656.136</u>	<u>373.727.225.155</u>	<b>OPERATING INCOME</b>
Pendapatan keuangan	32	36.301.363.542	24.591.709.425	Finance income
Beban keuangan	33	( 2.314.561.134 )	( 4.063.182.474 )	Finance cost
Bagian laba/(rugi) bersih entitas asosiasi dan ventura bersama	11	( 26.177.208.315 )	( 19.298.136.012 )	Shares of net income (loss) in associates and joint venture
<b>J u m l a h</b>		<u>7.809.594.093</u>	<u>1.230.390.939</u>	<b>T o t a l</b>
<b>LABA SEBELUM PAJAK PENGHASILAN</b>		<u>700.675.250.229</u>	<u>374.957.616.094</u>	<b>PROFITS BEFORE INCOME TAX</b>
<b>PAJAK PENGHASILAN</b>	<b>34</b>			<b>INCOME TAX</b>
Kini		( 194.588.231.250 )	( 112.891.088.914 )	Current
Ditangguhkan		17.013.196.050	20.994.903.271	Deferred
<b>Jumlah Pajak Penghasilan</b>		<u>( 177.575.035.200 )</u>	<u>( 91.896.185.643 )</u>	<b>Total Income Tax</b>
<b>LABA TAHUN BERJALAN</b>		<u>523.100.215.029</u>	<u>283.061.430.451</u>	<b>PROFIT FOR THE YEAR</b>
<b>Penghasilan komprehensif lain:</b>				<b>Other comprehensive income:</b>
<b>Item yang tidak akan direklasifikasikan ke laba rugi:</b>				<b>Items that will not be reclassified to profit or loss:</b>
Skema pengukuran manfaat imbalan pasti		1.465.763.299	1.952.966.382	Remeasurements of defined benefit pension schemes
Pajak terkait dengan item yang tidak akan direklasifikasikan		( 366.440.824 )	( 488.241.596 )	Tax relating to items that will not be reclassified
<b>Penghasilan komprehensif lain selama periode, pajak neto</b>		<u>1.099.322.475</u>	<u>1.464.724.786</u>	<b>Other comprehensive income for the year, net of tax</b>
<b>JUMLAH PENGHASILAN KOMPREHENSIF</b>		<u>524.199.537.504</u>	<u>284.526.155.237</u>	<b>TOTAL COMPREHENSIVE INCOME</b>

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	Catatan / Notes	2 0 1 5	2 0 1 4 *)	
Laba tahun berjalan yang dapat diatribusikan kepada:				<i>Profit attributable to:</i>
Pemilik entitas induk		519.067.114.504	291.100.982.726	<i>Owners of the parent</i>
Kepentingan non-pengendali		4.033.100.525	( 8.039.552.275 )	<i>Non-controlling interest</i>
<b>Jumlah</b>		<u>523.100.215.029</u>	<u>283.061.430.451</u>	<b>Total</b>
Penghasilan komprehensif yang dapat diatribusikan kepada:				<i>Total comprehensive income attributable to:</i>
Pemilik entitas induk		516.891.620.086	293.128.986.018	<i>Owners of the company</i>
Kepentingan non-pengendali		7.307.917.418	( 8.602.830.781 )	<i>Non-controlling interests</i>
<b>Jumlah penghasilan komprehensif tahun berjalan</b>		<u>524.199.537.504</u>	<u>284.526.155.237</u>	<b>Total net comprehensive income current year</b>
<b>LABA PER SAHAM DASAR YANG DIATRIBUSIKAN KEPADA PEMEGANG EKUITAS ENTITAS INDUK</b>	<b>36</b>	<u>180</u>	<u>101</u>	<b>BASIC EARNING PER SHARE ATTRIBUTABLE TO EQUITY HOLDER OF PARENT COMPANY</b>





**LAMPIRAN 11**  
**KEDAUNG INDAH CAN 2012 - 2013**  
**LAPORAN POSISI KEUANGAN**

**PT KEDAUNG INDAH CAN Tbk**  
**LAPORAN POSISI KEUANGAN (NERACA)**  
 Per 31 Desember 2013 dan 2012

**PT KEDAUNG INDAH CAN Tbk**  
**STATEMENTS OF FINANCIAL POSITION**  
 As of December 31, 2013 and 2012

(Disajikan dalam Rupiah)	Catatan/ Notes	2013	2012	(Expressed in Rupiah)
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan setara kas	2d,2e,4,27	4.632.638.583	4.870.033.105	Cash and cash equivalents
Saldo bank yang dibatasi penggunaannya	2e,5,27	2.237.034.204	1.861.133.165	Restricted bank accounts
Piutang usaha	2e,2f,6,24,27			Accounts receivable
Pihak berelasi, neto setelah dikurangi cadangan kerugian penurunan nilai sebesar Rp7.027.482.941 pada tahun 2013 dan 2012		2.755.816.174	4.791.070.703	Related parties, net of provision for impairment losses of Rp7,027,482,941 in 2013 and 2012
Pihak ketiga, neto setelah dikurangi cadangan kerugian penurunan nilai sebesar Rp467.806.895 pada tahun 2013 dan Rp402.664.003 pada tahun 2012		6.711.092.344	8.336.417.682	Third parties, net of provision for impairment losses of Rp467,806,895 in 2013 and Rp402,664,003 in 2012
Piutang lain-lain	2e	226.791.736	175.135.181	Other receivables
Uang muka	2e	546.949.000	1.514.391.358	Advances payment
Persediaan	2e,2g,7,11	49.680.217.136	40.389.235.653	Inventories
Beban dibayar di muka	2e,2h	-	3.034.292	Prepaid expenses
Jaminan		-	51.920.000	Guarantee
Aset lancar lainnya		73.433.667	91.983.273	Other current assets
<b>JUMLAH ASET LANCAR</b>		<b>66.863.972.844</b>	<b>62.084.354.412</b>	<b>TOTAL CURRENT ASSETS</b>
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>
Aset pajak tangguhan	2m,21b	18.196.039.928	18.913.700.581	Deferred tax assets
Aset tetap, neto setelah dikurangi akumulasi penyusutan sebesar Rp45.656.594.707 tahun 2013 and Rp44.591.353.602 tahun 2012	2i,9	8.717.131.863	9.439.337.673	Fixed assets, net of accumulated depreciation of Rp45,656,594,707 in 2013 and Rp44,591,353,602 in 2012
Properti investasi	2j,10	4.518.577.465	4.518.577.465	Investment properties
<b>JUMLAH ASET TIDAK LANCAR</b>		<b>31.431.749.256</b>	<b>32.871.615.719</b>	<b>TOTAL NON-CURRENT ASSETS</b>
<b>JUMLAH ASET</b>		<b>98.295.722.100</b>	<b>94.955.970.131</b>	<b>TOTAL ASSETS</b>

**PT KEDAUNG INDAH CAN Tbk**  
**LAPORAN POSISI KEUANGAN (NERACA)** (lanjutan)  
 Per 31 Desember 2013 dan 2012

**PT KEDAUNG INDAH CAN Tbk**  
**STATEMENTS OF FINANCIAL POSITION** (continued)  
 As of December 31, 2013 and 2012

(Disajikan dalam Rupiah)

(Expressed in Rupiah)

	Catatan/ Notes	2013	2012	
<b>LIABILITAS DAN EKUITAS</b>				<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS JANGKA PENDEK</b>				<b>SHORT-TERM LIABILITIES</b>
Pinjaman jangka pendek	2e,11,27	7.513.928.803	8.442.613.373	Short-term loans
Utang usaha	12,27	2.237.405.606	2.238.782.361	Accounts payable
Utang lain-lain	2e	57.636.700	426.352.417	Other payables
Utang sewa guna usaha	2q,13	-	174.768.079	Finance lease payable
Uang muka penjualan	2e,27	742.156.793	208.163.866	Sales advances
Utang pajak	21a	573.662.658	407.290.319	Taxes payable
Beban yang masih harus dibayar	2e,14,27	455.252.793	1.036.429.042	Accrued expenses
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>		<b>11.580.043.353</b>	<b>12.934.399.457</b>	<b>TOTAL SHORT-TERM LIABILITIES</b>
<b>LIABILITAS JANGKA PANJANG</b>				<b>LONG-TERM LIABILITIES</b>
Liabilitas imbalan pasca kerja	21,23	12.739.100.144	15.464.492.789	Post-employment benefits
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>		<b>12.739.100.144</b>	<b>15.464.492.789</b>	<b>TOTAL LONG-TERM LIABILITIES</b>
<b>JUMLAH LIABILITAS</b>		<b>24.319.143.497</b>	<b>28.398.892.246</b>	<b>TOTAL LIABILITIES</b>
<b>EKUITAS</b>				<b>EQUITY</b>
Modal saham, nilai nominal Rp 500 per lembar saham.				Capital share, nominal value of Rp 500 per share.
Modal dasar sejumlah 200.000.000 saham Modal ditempatkan dan disetor penuh 138.000.000 saham.	15	69.000.000.000	69.000.000.000	Authorized 200,000,000 shares Subscribed and fully paid-up 138,000,000 shares.
Tambahan modal disetor	16	3.300.000.000	3.300.000.000	Additional paid-in capital
Saldo laba (defisit)		1.676.578.603	(5.742.922.115)	Retained earning (deficit)
<b>JUMLAH EKUITAS</b>		<b>73.976.578.603</b>	<b>66.557.077.885</b>	<b>TOTAL EQUITY</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<b>98.295.722.100</b>	<b>94.955.970.131</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

## KEDAUNG INDAH CAN 2012 - 2013 LAPORAN LABA RUGI

**PT KEDAUNG INDAH CAN Tbk**  
**LAPORAN LABA RUGI KOMPREHENSIF**  
Untuk tahun yang berakhir pada tanggal-tanggal  
31 Desember 2013 dan 2012

*PT KEDAUNG INDAH CAN Tbk*  
*STATEMENTS OF COMPREHENSIVE INCOME*  
*For the years ended*  
*December 31, 2013 and 2012*

(Disajikan dalam Rupiah)		(Expressed in Rupiah)		
	Catatan/ Note	2013	2012	
PENJUALAN NETO	2k,17,24	99.029.696.717	94.787.254.405	NET SALES
BEBAN POKOK PENJUALAN	2k,18,24	(75.189.903.085)	(80.258.223.773)	COST OF GOODS SOLD
<b>LABA KOTOR</b>		<b>23.839.793.632</b>	<b>14.529.030.632</b>	<b>GROSS PROFIT</b>
Beban penjualan	2k, 19	(1.870.395.605)	(1.825.126.319)	Selling expenses
Beban umum dan administrasi	2k, 20	(10.578.495.205)	(9.583.593.366)	General and administrative expenses
<b>LABA USAHA</b>		<b>11.390.902.822</b>	<b>3.120.310.947</b>	<b>OPERATING PROFIT</b>
Penghasilan bunga dan jasa giro		109.701.017	69.031.624	Interest income on current accounts
Beban pencadangan kerugian penurunan nilai piutang	6	(65.142.892)	-	Provision expense for impairment losses on receivables
Beban bunga		(595.908.528)	(501.529.372)	Interest expense
Laba (rugi) selisih kurs, neto	2c	(987.752.312)	202.800.711	Gain (loss) on foreign exchange, net
Laba penjualan aset tetap	9	-	118.500.000	Gain on disposal of fixed assets
Lain-lain, neto		95.732.763	70.855.495	Others, net
<b>LABA SEBELUM PAJAK</b>		<b>9.947.532.870</b>	<b>3.079.969.405</b>	<b>PROFIT BEFORE TAX</b>
<b>MANFAAT (BEBAN) PAJAK</b>	2m, 21b			<b>TAX BENEFIT (EXPENSES)</b>
Pajak kini		(1.810.371.500)	(908.761.250)	Current tax
Pajak tangguhan		(717.660.652)	88.267.339	Deferred tax
<b>LABA PERIODE BERJALAN</b>		<b>7.419.500.718</b>	<b>2.259.475.494</b>	<b>INCOME FOR THE PERIOD</b>
<b>PENDAPATAN KOMPREHENSIF LAIN PERIODE BERJALAN</b>		<b>-</b>	<b>-</b>	<b>OTHER COMPREHENSIVE INCOME FOR THE PERIOD</b>
<b>JUMLAH LABA KOMPREHENSIF PERIODE BERJALAN</b>		<b>7.419.500.718</b>	<b>2.259.475.494</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>
<b>LABA NETO PER SAHAM DASAR</b>	2n, 22	<b>53,76</b>	<b>16,37</b>	<b>NET PROFIT PER SHARE</b>

"PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)"  
Author: Victorio Gomes NPK: A.2013.1.32333

## KEDAUNG INDAH CAN 2014 - 2015 LAPORAN POSISI KEUANGAN

PT KEDAUNG INDAH CAN Tbk

LAPORAN POSISI KEUANGAN

Per 31 Desember 2015, 31 Desember 2014  
dan 1 Januari 2014/31 Desember 2013

PT KEDAUNG INDAH CAN Tbk

STATEMENTS OF FINANCIAL POSITION

As of December 31, 2015 and December 31, 2014  
and January 1, 2014/December 31, 2013

(Disajikan dalam Rupiah)

(Expressed in Rupiah)

Catatan/ Note	2015	2014	Disajikan kembali - Catatan 31/ As restated - Note 31		
			1 Jan 2014/ 31 Des 2013	Jan 1, 2014/ Dec 31, 2013	
<b>ASET</b>					
<b>ASET LANCAR</b>					
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Kas dan setara kas	2d,2e,4,27	2.264.143.520	4.520.594.521	4.632.638.583	Cash and cash equivalents
Saldo bank yang dibatasi penggunaannya	2e,5,27	2.356.753.084	2.307.065.969	2.237.034.204	Restricted bank accounts
Piutang usaha	2e,2f,6,24,27				Accounts receivable
Pihak berelasi, neto setelah dikurangi cadangan kerugian penurunan nilai sebesar nihil pada tahun 2015 dan Rp7.027.482.941 pada tahun 2014 dan 2013		1.893.446.209	3.239.996.615	2.755.816.174	Related parties, net of provision for impairment losses of nil in 2015 and Rp7,027,482,941 in 2014 and 2013
Pihak ketiga, neto setelah dikurangi cadangan kerugian penurunan nilai sebesar nihil pada 2015 dan Rp467.806.895 pada tahun 2014 dan 2013		7.275.690.370	6.353.158.595	6.711.092.344	Third parties, net of provision for impairment losses of nil in 2015 and Rp467,806,895 in 2014 and 2013
Piutang lain-lain	2e	166.148.167	326.052.063	226.791.736	Other receivables
Uang muka pembelian	2e	546.228.750	401.439.541	546.949.000	Purchase advances
Persediaan	2g,7,11	57.384.023.808	47.833.812.926	49.680.217.136	Inventories
Piutang pajak, bagian lancar	2m,21a	1.443.583.983	-	-	Tax receivables, current portion
Aset lancar lainnya		94.748.901	45.480.957	73.433.667	Other current assets
<b>JUMLAH ASET LANCAR</b>		<b>73.424.766.792</b>	<b>65.027.601.187</b>	<b>66.863.972.844</b>	<b>TOTAL CURRENT ASSETS</b>
<b>ASET TIDAK LANCAR</b>					
<b>NON-CURRENT ASSETS</b>					
Aset pajak tangguhan	2m,21c	6.779.043.449	21.078.937.517	19.822.424.519	Deferred tax assets
Piutang pajak, bagian tidak lancar	2m,21a	-	1.443.583.983	-	Tax receivables, non-current portion
Aset tetap, neto setelah dikurangi akumulasi penyusutan sebesar Rp243.558.790.484 tahun 2015, Rp46.645.645.491 tahun 2014 dan Rp45.656.594.707 tahun 2013	2i,9	49.109.501.110	8.253.323.849	8.717.131.863	Fixed assets, net of accumulated depreciation of Rp243,558,790,484 in 2015, Rp46,645,645,491 in 2014 and Rp45,656,594,707 in 2013
Properti investasi	2j,10	4.518.577.465	4.518.577.465	4.518.577.465	Investment properties
<b>JUMLAH ASET TIDAK LANCAR</b>		<b>60.407.122.024</b>	<b>35.294.422.814</b>	<b>33.058.133.847</b>	<b>TOTAL NON-CURRENT ASSETS</b>
<b>JUMLAH ASET</b>		<b>133.831.888.816</b>	<b>100.322.024.001</b>	<b>99.922.106.691</b>	<b>TOTAL ASSETS</b>

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333

PT KEDAUNG INDAH CAN Tbk  
LAPORAN POSISI KEUANGAN (lanjutan)  
Per 31 Desember 2015, 31 Desember 2014  
dan 1 Januari 2014/31 Desember 2013

PT KEDAUNG INDAH CAN Tbk  
STATEMENTS OF FINANCIAL POSITION (continued)  
As of December 31, 2015 and December 31, 2014  
and January 1, 2014/December 31, 2013

(Disajikan dalam Rupiah)

(Expressed in Rupiah)

	Catatan/ Note	Disajikan kembali - Catatan 31/ As restated - Note 31			
		2015	2014	1 Jan 2014/ 31 Des 2013 Jan 1, 2014/ Dec 31, 2013	
<b>LIABILITAS DAN EKUITAS</b>					<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS JANGKA PENDEK</b>					<b>SHORT-TERM LIABILITIES</b>
Pinjaman jangka pendek	2e,11,27	9.502.473.412	6.221.264.439	7.513.928.803	Short-term loans
Utang usaha	12,27	1.564.194.076	874.860.248	2.237.405.606	Accounts payable
Utang lain-lain	2e	460.609.547	31.435.100	57.636.700	Other payables
Uang muka penjualan	2e,27	317.615.436	198.816.841	742.156.793	Sales advances
Utang pajak	2m,21b	421.195.665	467.354.405	573.662.658	Taxes payable
Beban yang masih harus dibayar	2e,13,27	516.508.554	433.435.876	455.252.793	Accrued expenses
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>		<b>12.782.596.690</b>	<b>8.227.166.909</b>	<b>11.580.043.353</b>	<b>TOTAL SHORT-TERM LIABILITIES</b>
<b>LIABILITAS JANGKA PANJANG</b>					<b>LONG-TERM LIABILITIES</b>
Liabilitas imbalan pasca kerja	2l,23	27.677.684.778	24.143.609.589	19.244.638.506	Post-employment benefits
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>		<b>27.677.684.778</b>	<b>24.143.609.589</b>	<b>19.244.638.506</b>	<b>TOTAL LONG-TERM LIABILITIES</b>
<b>JUMLAH LIABILITAS</b>		<b>40.460.281.468</b>	<b>32.370.776.498</b>	<b>30.824.681.859</b>	<b>TOTAL LIABILITIES</b>
<b>EKUITAS</b>					<b>EQUITY</b>
Modal saham, nilai nominal Rp 500 per lembar saham. Modal dasar sejumlah 200.000.000 saham Modal ditempatkan dan disetor penuh 138.000.000 saham.					Capital share, nominal value of Rp 500 per share. Authorized 200,000,000 shares Subscribed and fully paid-up 138,000,000 shares.
138.000.000 saham.	14	69.000.000.000	69.000.000.000	69.000.000.000	
Tambahan modal disetor	15	3.300.000.000	3.300.000.000	3.300.000.000	Additional paid-in capital
Komponen ekuitas lainnya	2m,9,16	39.500.315.181	-	-	Other component of equity
Defisit		(18.428.707.833)	(4.348.752.497)	(3.202.575.168)	Deficit
<b>JUMLAH EKUITAS</b>		<b>93.371.607.348</b>	<b>67.951.247.503</b>	<b>69.097.424.832</b>	<b>TOTAL EQUITY</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<b>133.831.888.816</b>	<b>100.322.024.001</b>	<b>99.922.106.691</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333

## KEDAUNG INDAH CAN 2014 - 2015 LAPORAN LABA RUGI

**PT KEDAUNG INDAH CAN Tbk**  
**LAPORAN LABA RUGI DAN PENGHASILAN**  
**KOMPREHENSIF LAIN**  
Untuk tahun-tahun yang berakhir pada tanggal  
31 Desember 2015 dan 2014

**PT KEDAUNG INDAH CAN Tbk**  
**STATEMENTS OF PROFIT OR LOSS AND**  
**OTHER COMPREHENSIVE INCOME**  
For the years ended  
December 31, 2015 and 2014

(Disajikan dalam Rupiah)

(Expressed in Rupiah)

	Catatan/ Note	2015	Disajikan kembali - Catatan 31/ As restated - Note 31 2014	
PENJUALAN NETO	2k,17,25	91.734.724.118	102.971.318.497	NET SALES
BEBAN POKOK PENJUALAN	2k,18,25	(73.336.794.428)	(82.439.147.507)	COST OF GOODS SOLD
<b>LABA KOTOR</b>		<b>18.397.929.690</b>	<b>20.532.170.990</b>	<b>GROSS PROFIT</b>
Beban penjualan	2k,19	(1.621.987.666)	(1.775.773.595)	Selling expenses
Beban umum dan administrasi	2k,21,20	(13.947.895.857)	(11.838.658.558)	General and administrative expenses
<b>LABA USAHA</b>		<b>2.828.046.167</b>	<b>6.917.738.837</b>	<b>OPERATING PROFIT</b>
Pemulihan cadangan kerugian penurunan nilai piutang	8	1.081.952.865	-	Recovery of provision for impairment losses on receivables
Penghasilan bunga dan jasa giro		70.024.655	101.408.090	Interest income on current accounts
Laba (rugi) selisih kurs, neto	2c	(317.183.114)	554.848.452	Gain (loss) on foreign exchange, net
Beban bunga		(949.388.878)	(818.231.648)	Interest expense
Lain-lain, neto		(2.844.891)	3.455.752	Others, net
<b>LABA SEBELUM PAJAK</b>		<b>2.710.606.804</b>	<b>6.759.219.483</b>	<b>PROFIT BEFORE TAX</b>
<b>BEBAN PAJAK</b>	2m, 21c			<b>TAX EXPENSES</b>
Pajak kini		(1.051.905.250)	(931.239.500)	Current tax
Pajak tangguhan		(14.659.584.774)	(801.154.580)	Deferred tax
<b>LABA (RUGI) PERIODE BERJALAN</b>		<b>(13.000.883.220)</b>	<b>5.026.825.403</b>	<b>PROFIT (LOSS) FOR THE PERIOD</b>
<b>PENGHASILAN KOMPREHENSIF LAIN PERIODE BERJALAN</b>				<b>OTHER COMPREHENSIVE INCOME FOR THE PERIOD</b>
Pos yang tidak akan direklasifikasi ke laba rugi periode berikutnya:				Items not to be reclassified to profit or loss in subsequent periods:
Kerugian aktuarial	2l, 23	(1.438.762.822)	(8.230.670.309)	Actuarial loss
Beban pajak tangguhan terkait	21c	359.690.706	2.057.667.577	Related deferred tax
Suplus revaluasi aset tetap	2m, 9, 16	40.804.012.070	-	Revaluation surplus of fixed assets
Pajak penghasilan terkait	21d	(1.303.696.889)	-	Related income tax
<b>JUMLAH PENGHASILAN (KERUGIAN) KOMPREHENSIF PERIODE BERJALAN</b>		<b>25.420.359.845</b>	<b>(1.146.177.329)</b>	<b>TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD</b>
<b>LABA (RUGI) NETO PER SAHAM DASAR</b>	2n, 22	<b>(94,21)</b>	<b>36,43</b>	<b>NET PROFIT (LOSS) PER SHARE</b>

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN  
KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada  
Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333

**LAMPIRAN 12**  
**WISMILAK 2012 - 2013**  
**LAPORAN POSISI KEUANGAN**

**PT WISMILAK INTI MAKMUR TBK**  
**DAN ENTITAS ANAK**  
**LAPORAN POSISI KEUANGAN**  
**KONSOLIDASIAN**  
**31 Desember 2013**  
**(Dengan Angka Perbandingan untuk**  
**31 Desember 2012)**  
**(Disajikan Dalam Rupiah, kecuali Dinyatakan Lain)**

**PT WISMILAK INTI MAKMUR TBK**  
**AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF**  
**FINANCIAL POSITION**  
**December 31, 2013**  
**(With Comparative Figures for December 31, 2012)**  
**(Expressed in Rupiah, unless Otherwise Stated)**

	Catatan/ Notes	2013	2012	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan setara kas	2c,2n,2p,3,4,27	165.349.291.716	426.125.935.345	Cash and cash equivalents
Investasi jangka pendek	2p,3,5,27	15.240.750.286	-	Short-term investments
Piutang usaha - Pihak ketiga	2d,2p,3,6,15,27 2d,2g,2n,2p,	57.371.732.073	38.526.059.892	Trade receivables - Third parties
Piutang lain-lain	3,7,27,31	1.923.412.333	2.024.717.756	Other receivables
Persediaan	2e,3,8,15	693.067.236.229	537.167.118.451	Inventories
Pajak dibayar dimuka	16	24.569.932.766	30.702.402.935	Prepaid taxes
Uang muka	9	30.703.201.700	9.017.686.701	Advance payments
Beban dibayar dimuka	2f,10	5.660.099.962	5.881.335.608	Prepaid expenses
<b>TOTAL ASET LANCAR</b>		<b>993.885.657.065</b>	<b>1.049.445.256.688</b>	<b>TOTAL CURRENT ASSETS</b>
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>
Aset pajak tangguhan - neto	2o,16	2.748.834.578	1.677.956.045	Deferred tax assets - net
Aset tetap - setelah dikurangi akumulasi penyusutan sebesar Rp187.151.865.932 pada tanggal 31 Desember 2013 dan Rp172.460.714.249 pada tanggal 31 Desember 2012	2i,2k,3, 11,15	218.745.061.722	154.938.599.256	Fixed assets - net of accumulated depreciation of Rp187,151,865,932 as of December 31, 2013 and Rp172,460,714,249 as of December 31, 2012
Aset lain-lain - neto	2j,2p,3,12,27	13.631.707.516	1.189.341.911	Other assets - net
<b>TOTAL ASET TIDAK LANCAR</b>		<b>235.125.603.816</b>	<b>157.805.897.212</b>	<b>TOTAL NON-CURRENT ASSETS</b>
<b>TOTAL ASET</b>		<b>1.229.011.260.881</b>	<b>1.207.251.153.900</b>	<b>TOTAL ASSETS</b>

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	Catatan/ Notes	2013	2012	
<b>LIABILITAS DAN EKUITAS</b>				<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS</b>				<b>LIABILITIES</b>
<b>LIABILITAS JANGKA PENDEK</b>				<b>CURRENT LIABILITIES</b>
Utang bank jangka pendek	2p,3,15,27	190.913.911.646	298.401.104.901	Short-term bank loans
Utang usaha -	2p,3,13,27			Trade payables -
Pihak berelasi	2g,31	1.359.407.052	430.806.750	Related parties
Pihak ketiga	2n	127.055.238.415	144.322.953.038	Third parties
Utang lain-lain	2p,3,14,27			Other payables
Pihak berelasi	2g,31	129.654.285	-	Related parties
Pihak ketiga	2n	46.578.797.279	12.901.121.506	Third parties
Uang muka pelanggan	18	821.013.337	36.000	Advances from customers
Utang pajak	2o,16	27.576.404.967	34.783.059.896	Taxes payable
Liabilitas yang masih harus dibayar	2p,3,17,27	6.090.650.880	6.312.532.612	Accrued liabilities
Bagian utang jangka panjang yang jatuh tempo dalam satu tahun:				Current maturities of long-term loans:
Utang bank	2p,3,15,27	7.114.559.628	8.262.059.619	Bank loans
Utang pembiayaan konsumen	2p,3,19,27	1.366.472.826	3.478.408.269	Consumer financing payables
<b>TOTAL LIABILITAS JANGKA PENDEK</b>		<b>409.006.110.315</b>	<b>508.892.082.591</b>	<b>TOTAL CURRENT LIABILITIES</b>
<b>LIABILITAS JANGKA PANJANG</b>				<b>NON-CURRENT LIABILITIES</b>
Utang jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun:				Long-term loans - net of current maturities:
Utang bank	2p,3,15,27	11.433.708.783	18.548.268.391	Bank loans
Utang pembiayaan konsumen	2h,2p,3,19,27	-	1.357.004.448	Consumer financing payables
Liabilitas imbalan kerja	2i,3,20	27.212.137.258	22.149.434.749	Employee benefits liability
<b>TOTAL LIABILITAS JANGKA PANJANG</b>		<b>38.645.846.041</b>	<b>42.054.707.588</b>	<b>TOTAL NON-CURRENT LIABILITIES</b>
<b>TOTAL LIABILITAS</b>		<b>447.651.956.356</b>	<b>550.946.790.179</b>	<b>TOTAL LIABILITIES</b>



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31 Desember 2012)  
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**PT WISMILAK INTI MAKMUR TBK  
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	Catatan/ Notes	2013	2012	
<b>EKUITAS</b>				<b>EQUITY</b>
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk				Equity attributable to the owners of the parent entity:
Modal saham - Rp100 per saham pada tanggal 31 Desember 2013 dan 2012				Share capital - Rp100 per share as of December 31, 2013 and 2012
Modal dasar - 4.050.000.000 saham pada tanggal 31 Desember 2013 dan 2012				Authorized - 4,050,000,000 shares as of December 31, 2013 and 2012
Modal ditempatkan dan disetor penuh - 2.099.873.760 saham pada tanggal 31 Desember 2013 dan 2012	21	209.987.376.000	209.987.376.000	Issued and fully paid - 2,099,873,760 shares as of December 31, 2013 and 2012
Tambahan modal disetor - neto	2s,22	303.627.463.232	303.627.463.232	Additional paid in capital - net
Saldo laba - telah ditentukan penggunaannya	21	2.000.000.000	-	Retained earnings - appropriated
Saldo laba - belum ditentukan penggunaannya		264.757.137.487	142.168.438.358	Retained earnings - unappropriated
Laba komprehensif lain	5	56.699.447	-	Other comprehensive income
Total Ekuitas yang Dapat Diatribusikan Kepada Pemilik Entitas Induk		780.428.676.166	655.783.277.590	Total Equity Attributable to the Owners of the Parent Entity
Kepentingan Non-pengendali	2b,23	930.628.359	521.086.131	Non-controlling Interest
Total Ekuitas		781.359.304.525	656.304.363.721	Total Equity
<b>TOTAL LIABILITAS DAN EKUITAS</b>		<b>1.229.011.260.881</b>	<b>1.207.251.153.900</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

## WISMILAK 2012 - 2013 LAPORAN LABA RUGI

**PT WISMILAK INTI MAKMUR TBK  
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KONSOLIDASIAN  
Tahun yang Berakhir pada Tanggal  
31 Desember 2013  
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Berakhir pada Tanggal 31 Desember 2012)  
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**PT WISMILAK INTI MAKMUR TBK  
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COMPREHENSIVE INCOME  
Year Ended December 31, 2013  
(With Comparative Figures for the Year Ended  
December 31, 2012)  
(Expressed in Rupiah, unless Otherwise Stated)**

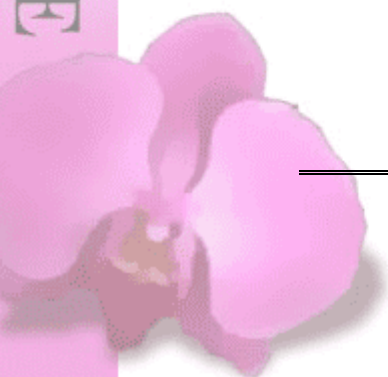
	Catatan/ Notes	2013	2012	
<b>PENJUALAN NETO</b>	2m,24	1.588.022.200.150	1.119.062.225.729	<b>NET SALES</b>
<b>BEBAN POKOK PENJUALAN</b>	2m,25	1.118.437.306.390	814.421.204.708	<b>COST OF GOODS SOLD</b>
<b>LABA KOTOR</b>		<b>469.584.893.760</b>	<b>304.641.021.021</b>	<b>GROSS PROFIT</b>
<b>BEBAN USAHA</b>	2m,26			<b>OPERATING EXPENSES</b>
Beban penjualan		180.046.804.506	102.170.399.182	Selling expenses
Beban umum dan administrasi		109.336.924.876	87.123.490.319	General and administrative expenses
Total Beban Usaha		289.383.729.382	189.293.889.501	Total Operating Expenses
<b>LABA USAHA</b>		<b>180.201.164.378</b>	<b>115.347.131.520</b>	<b>OPERATING INCOME</b>
<b>PENDAPATAN (BEBAN) LAIN-LAIN</b>	2m			<b>OTHER INCOME (EXPENSES)</b>
Pendapatan bunga		10.747.151.385	772.419.925	Interest income
Laba penjualan aset tetap	11	1.221.449.039	6.424.349.648	Gain on sale of fixed assets
Beban bunga		(14.342.096.369)	(25.130.168.420)	Interest expense
Rugi selisih kurs - neto		(3.789.402.533)	(1.409.661.130)	Foreign exchange loss - net
Laba pelepasan entitas anak	31	-	7.464.865.843	Gain on sale of subsidiary
Lain-lain - neto		1.081.023.678	2.108.520.804	Others - net
Beban Lain-lain - Neto		(5.081.874.800)	(9.769.673.330)	Other Expenses - Net
<b>LABA SEBELUM BEBAN (MANFAAT) PAJAK PENGHASILAN</b>		<b>175.119.289.578</b>	<b>105.577.458.190</b>	<b>INCOME BEFORE INCOME TAX EXPENSE (BENEFIT)</b>
<b>BEBAN (MANFAAT) PAJAK PENGHASILAN</b>	2o,16			<b>INCOME TAX EXPENSE (BENEFIT)</b>
Kini		43.867.960.250	27.328.437.000	Current
Tangguhan		(1.070.878.533)	947.237.637	Deferred
Beban Pajak Penghasilan - Neto		42.797.081.717	28.275.674.637	Income Tax Expense - Net
<b>TOTAL LABA TAHUN BERJALAN</b>		<b>132.322.207.861</b>	<b>77.301.783.553</b>	<b>TOTAL INCOME FOR THE YEAR</b>
<b>Laba komprehensif lain</b>				<b>Other comprehensive income</b>
Perubahan bersih nilai wajar investasi tersedia untuk dijual		56.775.859	-	Net change in fair value of available- for-sale financial asset
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>		<b>132.378.983.720</b>	<b>77.301.783.553</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>

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KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada  
Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333

**PT WISMILAK INTI MAKMUR TBK  
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	Catatan/ Notes	2013	2012	
<b>Total laba tahun berjalan yang dapat diatribusikan kepada:</b>				<b>Total income for the year attributable to:</b>
Pemilik entitas induk		132.148.244.665	77.202.260.609	Owners of the parent entity
Kepentingan non-pengendali		173.963.196	99.522.944	Non-controlling interest
<b>Total</b>		<b>132.322.207.861</b>	<b>77.301.783.553</b>	<b>Total</b>
<b>Total laba komprehensif tahun berjalan yang dapat diatribusikan kepada:</b>				<b>Total comprehensive income for the year attributable to:</b>
Pemilik entitas induk		132.204.944.112	77.202.260.609	Owners of the parent entity
Kepentingan non-pengendali	23	174.039.608	99.522.944	Non-controlling interest
<b>Total</b>		<b>132.378.983.720</b>	<b>77.301.783.553</b>	<b>Total</b>
<b>LABA PER SAHAM DASAR YANG DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK</b>	21,29	<b>62,93</b>	<b>50,71</b>	<b>BASIC EARNINGS PER SHARE ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT COMPANY</b>



## WISMILAK 2014 - 2015 LAPORAN POSISI KEUANGAN

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January 1, 2014/December 31, 2013  
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	Catatan/ Notes	31 Desember/December 31,		1 Januari 2014/ January 1, 2014/ 31 Desember 2013/ December 31, 2013 (Disajikan Kembali - Catatan 33/As Restated - Note 33)	
		2015	2014 (Disajikan Kembali - Catatan 33/ As Restated - Note 33)	(Disajikan Kembali - Catatan 33/As Restated - Note 33)	
<b>ASET</b>					<b>ASSETS</b>
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>
Kas dan setara kas	2c,2o,2q,3,4,27	91.875.822.118	75.162.596.823	165.349.291.716	Cash and cash equivalents
Setara kas yang dibatasi penggunaannya	2d,2q,3,5,27	1.251.061.646	-	-	Restricted cash equivalents
Investasi jangka pendek	2q,3,6,27	16.181.408.514	16.084.458.973	15.240.750.286	Short-term investments
Piutang usaha -					Trade receivables -
Pihak ketiga	2e,2q,3,7,16,27	62.343.695.804	72.063.454.460	57.371.732.073	Third parties
Piutang lain-lain	2e,2o,2q,3,8,27	1.233.192.566	2.617.533.092	1.923.412.333	Other receivables
Persediaan	2f,3,9,16	762.247.944.395	753.511.490.458	693.067.236.229	Inventories
Pajak dibayar dimuka	17	25.021.671.747	38.541.431.476	24.569.932.766	Prepaid taxes
Uang muka	10	20.147.568.257	30.283.564.867	30.703.201.700	Advance payments
Beban dibayar dimuka	2g,11	8.511.640.348	11.452.803.500	5.660.099.962	Prepaid expenses
<b>TOTAL ASET LANCAR</b>		<b>988.814.005.395</b>	<b>999.717.333.649</b>	<b>993.885.657.065</b>	<b>TOTAL CURRENT ASSETS</b>
<b>ASET TIDAK LANCAR</b>					<b>NON-CURRENT ASSETS</b>
Aset pajak tangguhan - neto	2p,17	4.781.020.574	4.111.668.524	6.667.706.855	Deferred tax assets - net
Aset tetap - setelah dikurangi akumulasi penyusutan sebesar Rp252.633.270.784 pada tanggal 31 Desember 2015, Rp213.679.244.437 pada tanggal 31 Desember 2014 dan Rp187.151.865.932 pada tanggal 31 Desember 2013	2j,2l,3,12,16	331.748.299.750	309.830.060.177	218.745.061.722	Fixed assets - net of accumulated depreciation of Rp252,633,270,784 as of December 31, 2015, Rp213,679,244,437 as of December 31, 2014 and Rp187,151,865,932 as of December 31, 2013
Aset lain-lain - neto	2k,2q,3,13,27	17.356.719.672	20.885.728.037	13.631.707.516	Other assets - net
<b>TOTAL ASET TIDAK LANCAR</b>		<b>353.886.039.996</b>	<b>334.827.456.738</b>	<b>239.044.476.093</b>	<b>TOTAL NON-CURRENT ASSETS</b>
<b>TOTAL ASET</b>		<b>1.342.700.045.391</b>	<b>1.334.544.790.387</b>	<b>1.232.930.133.158</b>	<b>TOTAL ASSETS</b>

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	Catatan/ Notes	31 Desember/December 31,		1 Januari 2014/ January 1, 2014/ 31 Desember 2013/ December 31, 2013 (Disajikan Kembali - Catatan 33/As Restated - Note 33)	
		2015	2014 (Disajikan Kembali - Catatan 33/ As Restated - Note 33)	31 Desember 2013/ December 31, 2013 (Disajikan Kembali - Catatan 33/As Restated - Note 33)	
<b>LIABILITAS DAN EKUITAS</b>					<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS</b>					<b>LIABILITIES</b>
<b>LIABILITAS JANGKA PENDEK</b>					<b>CURRENT LIABILITIES</b>
Utang bank jangka pendek	2q,3,16,27	277.719.667.022	223.792.618.391	190.913.911.646	Short-term bank loans
Utang usaha -	2q,3,14,27				Trade payables -
Pihak berelasi	2h,31	1.348.917.316	2.510.444.451	1.359.407.052	Related parties
Pihak ketiga	2o	23.211.614.009	173.159.529.954	127.055.238.415	Third parties
Utang lain-lain -	2q,3,15,27				Other payables -
Pihak berelasi	2h,31	821.226.514	109.099.446	129.654.285	Related parties
Pihak ketiga	2o	15.459.566.898	17.755.140.697	46.578.797.279	Third parties
Utang muka pelanggan	19	399.590.982	297.279.571	821.013.337	Advances from customers
Utang pajak	2p,17	10.041.475.402	7.766.479.626	27.576.404.967	Taxes payable
Liabilitas yang masih harus dibayar	2q,3,18,27	8.001.844.302	7.323.257.007	6.090.650.880	Accrued liabilities
Bagian utang jangka panjang yang jatuh tempo dalam satu tahun:					Current maturities of long-term loans:
Utang bank	2q,3,16,27	4.701.649.157	6.732.059.628	7.114.559.628	Bank loans
Utang pembiayaan konsumen	2q,3	-	-	1.366.472.826	Consumer financing payables
<b>TOTAL LIABILITAS JANGKA PENDEK</b>		<b>341.705.551.602</b>	<b>439.445.908.771</b>	<b>409.006.110.315</b>	<b>TOTAL CURRENT LIABILITIES</b>
<b>LIABILITAS JANGKA PANJANG</b>					<b>NON-CURRENT LIABILITIES</b>
Utang bank jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun	2q,3,16,27	-	4.701.649.155	11.433.708.783	Long-term bank loans - net of current maturities
Liabilitas imbalan kerja	2m,3,20	56.283.942.043	44.006.829.433	42.887.626.366	Employee benefits liability
Liabilitas pajak tangguhan - neto	2p,17	1.001.570.840	-	-	Deferred tax liability - net
<b>TOTAL LIABILITAS JANGKA PANJANG</b>		<b>57.285.512.883</b>	<b>48.708.478.588</b>	<b>54.321.335.149</b>	<b>TOTAL NON-CURRENT LIABILITIES</b>
<b>TOTAL LIABILITAS</b>		<b>398.991.064.485</b>	<b>488.154.387.359</b>	<b>463.327.445.464</b>	<b>TOTAL LIABILITIES</b>

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**PT WISMILAK INTI MAKMUR TBK  
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January 1, 2014/December 31, 2013  
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Catatan/ Notes	31 Desember/December 31,		1 Januari 2014/ January 1, 2014/ 31 Desember 2013/ December 31, 2013 (Disajikan Kembali - Catatan 33/As Restated - Note 33)	EQUITY	
	2015	2014 (Disajikan Kembali - Catatan 33/ As Restated - Note 33)	2013 (Disajikan Kembali - Catatan 33/As Restated - Note 33)		
<b>EKUITAS</b>				<b>EQUITY</b>	
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk: Modal saham - Rp100 per saham				Equity attributable to the owners of the parent entity: Share capital - Rp100 per share	
Modal dasar - 4.050.000.000 saham				Authorized - 4,050,000,000 shares	
Modal ditempatkan dan disetor penuh - 2.099.873.760 saham	21	209.987.376.000	209.987.376.000	Issued and fully paid 2,099,873,760 shares	
Tambahan modal disetor - neto	21,22	303.627.463.232	303.627.463.232	Additional paid in capital - net	
Pendapatan komprehensif lain	6	143.224.751	498.795.845	56.699.447	Other comprehensive income
Saldo laba - telah ditentukan penggunaannya	21	5.000.000.000	4.000.000.000	2.000.000.000	Retained earnings - appropriated
Saldo laba - belum ditentukan penggunaannya		423.744.012.533	327.200.012.236	253.015.723.379	Retained earnings - unappropriated
Total Ekuitas yang Dapat Diatribusikan Kepada Pemilik Entitas Induk		942.502.076.516	845.313.647.313	768.687.262.058	Total Equity Attributable to the Owners of the Parent Entity
Kepentingan Non-pengendali	2b,23	1.206.904.390	1.076.755.715	915.425.636	Non-controlling interest
Total Ekuitas		943.708.980.906	846.390.403.028	769.602.687.694	Total Equity
<b>TOTAL LIABILITAS DAN EKUITAS</b>		<b>1.342.700.045.391</b>	<b>1.334.544.790.387</b>	<b>1.232.930.133.158</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

## WISMILAK 2014 - 2015 LAPORAN LABA RUGI

**PT WISMILAK INTI MAKMUR TBK  
DAN ENTITAS ANAK  
LAPORAN LABA RUGI DAN  
PENGHASILAN KOMPREHENSIF LAIN  
KONSOLIDASIAN**  
Tahun yang Berakhir pada Tanggal-tanggal  
31 Desember 2015 dan 2014  
(Disajikan dalam Rupiah, kecuali Dinyatakan Lain)

**PT WISMILAK INTI MAKMUR TBK  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF  
PROFIT OR LOSS AND OTHER  
COMPREHENSIVE INCOME**  
Years Ended December 31, 2015 and 2014  
(Expressed in Rupiah, unless Otherwise Stated)

	Catatan/ Notes	2015	2014 (Disajikan Kembali - Catatan 33/ As Restated - Note 33)	
<b>PENJUALAN NETO</b>	2n,24	1.839.419.574.956	1.661.533.200.316	<b>NET SALES</b>
<b>BEBAN POKOK PENJUALAN</b>	2n,25	1.279.427.333.869	1.177.718.564.881	<b>COST OF GOODS SOLD</b>
<b>LABA KOTOR</b>		<b>559.992.241.087</b>	<b>483.814.635.435</b>	<b>GROSS PROFIT</b>
<b>BEBAN USAHA</b>	2i,2n,26			<b>OPERATING EXPENSES</b>
Beban penjualan		218.127.343.903	196.416.708.398	Selling expenses
Beban umum dan administrasi		141.144.685.518	124.618.398.658	General and administrative expenses
Total Beban Usaha		359.272.029.421	321.035.107.056	Total Operating Expenses
<b>LABA USAHA</b>		<b>200.720.211.666</b>	<b>162.779.528.379</b>	<b>OPERATING INCOME</b>
<b>PENDAPATAN (BEBAN) LAIN-LAIN</b>	2n			<b>OTHER INCOME (EXPENSES)</b>
Pendapatan bunga		2.461.424.478	4.099.662.449	Interest income
Laba penjualan aset tetap	12	1.668.238.653	1.963.022.828	Gain on sale of fixed assets
Beban bunga		(18.700.322.445)	(20.187.863.948)	Interest expense
Rugi selisih kurs - neto		(1.827.527.803)	(535.984.684)	Foreign exchange loss - net
Lain-lain - neto	17	(6.359.082.770)	1.915.089.295	Others - net
Beban Lain-lain - Neto		(22.757.269.887)	(12.746.074.060)	Other Expenses - Net
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>		<b>177.962.941.779</b>	<b>150.033.454.319</b>	<b>INCOME BEFORE INCOME TAX EXPENSE</b>
<b>BEBAN PAJAK PENGHASILAN</b>	2p,17			<b>INCOME TAX EXPENSE</b>
Kini		44.876.683.000	35.921.312.750	Current
Tangguhan		2.005.147.192	1.438.378.309	Deferred
Beban Pajak Penghasilan - Neto		46.881.830.192	37.359.691.059	Income Tax Expense - Net
<b>TOTAL LABA TAHUN BERJALAN</b>		<b>131.081.111.587</b>	<b>112.673.763.260</b>	<b>TOTAL INCOME FOR THE YEAR</b>
<b>PENGHASILAN (RUGI) KOMPREHENSIF LAIN</b>				<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>
Pos yang akan direklasifikasi ke laba rugi:				Items that will be reclassified to profit or loss:
Perubahan neto nilai wajar aset keuangan tersedia untuk dijual		(356.050.460)	442.683.115	Net change in fair value of available-for-sale financial asset
Pos yang tidak akan direklasifikasi ke laba rugi:				Items that will not be reclassified to profit or loss:
Pengukuran kembali liabilitas imbalan kerja	2m,20	(6.691.713.607)	4.470.640.091	Remeasurement of employee benefit liabilities
Beban pajak terkait	2p,17	1.672.928.402	(1.117.660.022)	Related income tax
Total penghasilan (rugi) komprehensif lain		(5.374.835.665)	3.795.663.184	Total other comprehensive income (loss)
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>		<b>125.706.275.922</b>	<b>116.469.426.444</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>

“PENGARUH UKURAN PERUSAHAAN, GOOD CORPORATE GOVERNANCE, DAN KEPEMILIKAN MANAJERIAL TERHADAP MANAJEMEN LABA (Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun 2012-2015)”  
Author: Victorio Gomes NPK: A.2013.1.32333

**PT WISMILAK INTI MAKMUR TBK  
DAN ENTITAS ANAK  
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KONSOLIDASIAN (lanjutan)  
Tahun yang Berakhir pada Tanggal-tanggal  
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**PT WISMILAK INTI MAKMUR TBK  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF  
PROFIT OR LOSS AND OTHER  
COMPREHENSIVE INCOME (continued)  
Years Ended December 31, 2015 and 2014  
(Expressed in Rupiah, unless Otherwise Stated)**

	Catatan/ Notes	2015	2014 (Disajikan Kembali - Catatan 33/ As Restated - Note 33)	
<b>Total laba tahun berjalan yang dapat diatribusikan kepada:</b>				<b>Total income for the year attributable to:</b>
Pemilik entitas induk		130.904.874.355	112.523.334.114	Owners of the parent entity
Kepentingan non-pengendali		176.237.232	150.429.146	Non-controlling interest
<b>Total</b>		<b>131.081.111.587</b>	<b>112.673.763.260</b>	<b>Total</b>
<b>Total laba komprehensif tahun berjalan yang dapat diatribusikan kepada:</b>				<b>Total comprehensive income for the year attributable to:</b>
Pemilik entitas induk		125.536.724.963	116.313.999.319	Owners of the parent entity
Kepentingan non-pengendali	23	169.550.959	155.427.125	Non-controlling interest
<b>Total</b>		<b>125.706.275.922</b>	<b>116.469.426.444</b>	<b>Total</b>
<b>LABA PER SAHAM DASAR YANG DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK</b>	2u,29	<b>62,34</b>	<b>53,59</b>	<b>BASIC EARNINGS PER SHARE ATTRIBUTABLE TO EQUITY HOLDERS OF THE PARENT COMPANY</b>