




## LAMPIRAN

### Lampiran 1 Penetapan Dosen Pembimbing Skripsi

Perkumpulan Pengelola Pendidikan Malangkuçęwara (P3.M)

 **STIE MALANGKUÇĘWARA**  
d.h. ABM School of Economics

   
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### Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2019/2020

Nomor : 1103/BAAK/X/2019

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

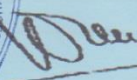

Nama : DR.Drs. AMINUL AMIN, MM, CPAI  
Sebagai : Dosen Pembimbing 1  
Nama : -  
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : LILIS SURYANI  
Nomor Pokok : A.2016.5.33912  
Skripsi yang diajukan  
Bidang Kajian : PERPAJAKAN  
Pokok Bahasan : PERPAJAKAN  
Tempat/Obyek : -  
Judul Skripsi : -

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

Dikeluarkan di : Malang  
Pada Tanggal : 06/10/2019  
Ketua Program Studi Akuntansi,

Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSi., CA, CPA  
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## Lampiran 2 Bukti Bimbingan Skripsi

10/9/2020

Print Log Bimbingan Skripsi



**STIE (Sekolah Tinggi Ilmu Ekonomi) Malangkuçewara**

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NIK : 202.710.169

No.	Tahap	Tanggal	Keterangan	Februari 2020
1	1	19-02-2020	Bab 1: Revisi permasalahan penelitian lebih dipertajam dalam suatu pernyataan dan didukung jurnal dan fenomena yang ada Bab 2: Revisi kerangka konsep penelitian, tabel review jurnal, hipotesis Bab 3: Revisi prosedur analisis	
No.	Tahap	Tanggal	Keterangan	Agustus 2020
2	2	13-08-2020	Bab 4. hasil analisis dilakukan pemeriksaan data terutama sampel dan pengukuran variabel dan dilakukan analisis ulang. pembahasan hasil dipertajam dan diperluas dengan memberi argumentasi yang logis terkait dengan dasar teori yang dipakai, riset terdahulu, fenomena yang ada, dan dikaitkan dengan karakteristik sampelnya	

*Keterangan: Tahap 1 (Bab 1-3) dan Tahap 2 (Bab 4-5)*

### Lampiran 3 Contoh Laporan Posisi Keuangan Tahun 2015

The original consolidated financial statements included herein are in Indonesian language.

PT INDOFOOD SUKSES MAKMUR Tbk DAN ENTITAS ANAKNYA LAPORAN POSISI KEUANGAN KONSOLIDASIAN Tanggal 31 Desember 2015 (Disajikan dalam Jutaan Rupiah, Kecuali Dinyatakan Lain)		PT INDOFOOD SUKSES MAKMUR Tbk AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF FINANCIAL POSITION As of December 31, 2015 (Expressed in Millions of Rupiah, Unless Otherwise Stated)		
	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)
ASET				ASSETS
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan setara kas	2,5,36,37,40	13.076.076	14.157.619	Cash and cash equivalents
Deposito berjangka	2,5,36	-	-	Time deposits
Investasi jangka pendek	2,3,6,36,37	1.090.607	665.340	Short-term investments
Piutang Usaha	2,4,36,37,40			Accounts receivable
Usaha	3,7			Trade
Pihak ketiga - neto		3.522.553	3.001.157	Third parties - net
Pihak berelasi	34	733.261	553.910	Related parties
Bukan usaha				Non-trade
Pihak ketiga	35	458.089	500.602	Third parties
Pihak berelasi	34,35	402.707	302.755	Related parties
Persediaan - neto	2,3,4,8	7.627.360	8.446.348	Inventories - net
Uang muka dan jaminan	4,9	809.685	649.072	Advances and deposits
Pajak dibayar di muka	2,4,21	302.105	351.822	Prepaid taxes
Beban tanaman ditangguhkan	2,12	165.308	161.819	Future crop expenditures
Biaya dibayar di muka dan aset lancar lainnya	2,4,34	253.910	390.760	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>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	Claims for tax refund
Piutang plasma - neto	2,3,36,37,38	785.773	618.026	Plasma receivables - net
Aset pajak tangguhan - neto	2,3,4,21	2.083.290	1.742.851	Deferred tax assets - net
Penyertaan jangka panjang	2,10,39	1.898.233	1.877.887	Long-term investments
Tanaman perkebunan	2,3,11,21,35			Plantations
Tanaman menghasilkan - neto		5.193.423	5.116.108	Mature plantations - net
Tanaman belum menghasilkan		3.612.838	3.197.449	Immature plantations
Hutan tanaman industri, neto	2,3,13	281.726	279.221	Industrial timber plantations, net
Aset tetap - neto	2,3,4,14,34,35	25.096.342	21.982.095	Fixed assets - net
Properti investasi	2,15	42.188	-	Investment property
Biaya ditangguhkan - neto	2	676.166	596.345	Deferred charges - net
Goodwill	2,3,15	3.976.524	3.976.524	Goodwill
Aset tak berwujud - neto	2,3,15	2.629.235	2.761.473	Intangible assets - net
Biaya dibayar di muka jangka panjang		948.126	761.489	Long-term prepayments
Uang muka setoran modal pada entitas asosiasi	1	-	-	Advances for stock subscription in associate
Aset tidak lancar lainnya	2,4,12,16,34,35,37	1.529.963	1.886.218	Other non-current assets
<b>Total Aset Tidak Lancar</b>		<b>49.014.781</b>	<b>45.063.124</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>TOTAL ASSETS</b>

## Lampiran 4 Contoh Laporan Laba Rugi Tahun 2015

PT INDOFOOD SUKSES MAKMUR Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2015  
(Disajikan dalam Jutaan Rupiah,  
Kecuali Dinyatakan Lain)

PT INDOFOOD SUKSES MAKMUR Tbk  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF PROFIT OR  
LOSS AND OTHER COMPREHENSIVE INCOME  
For the Year Ended December 31, 2015  
(Expressed in Millions of Rupiah,  
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 (losses)</b>
<u>Pos yang tidak akan direklasifikasi ke laba rugi:</u>				<u>Items that will not be reclassified to profit or loss:</u>
Laba (rugi) pengukuran kembali atas liabilitas imbalan kerja karyawan	2,4	311.665	(29.687)	Re-measurement gains (losses) of employees' benefit liabilities
Bagian rugi komprehensif lain dari entitas asosiasi setelah pajak		(3.450)	-	Share of other comprehensive losses of associates, net of tax
<u>Pos yang dapat direklasifikasi ke laba rugi:</u>				<u>Items that may be reclassified to profit or loss:</u>
Laba (rugi) yang belum terealisasi dari aset keuangan tersedia untuk dijual	2	392.698	(27.492)	Unrealized gains (losses) on available-for-sale financial assets
Selisih kurs atas penjabaran laporan keuangan	2	759.668	(324.233)	Exchange differences on translation of financial statements
Bagian rugi komprehensif lain dari entitas asosiasi setelah pajak		(173.187)	(74.928)	Share of other comprehensive losses of associates, net of tax
Laba (rugi) nilai wajar atas hedging arus kas	2	(129.548)	92.948	Fair value gains (losses) arising from cash flow hedges
<b>Penghasilan (rugi) komprehensif lain tahun berjalan setelah pajak</b>		<b>1.157.846</b>	<b>(363.392)</b>	<b>Other comprehensive income (losses) for the year, net of tax</b>
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>	4	<b>4.867.347</b>	<b>4.866.097</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

## Lampiran 5 Contoh Laporan Posisi Keuangan Tahun 2016

The original consolidated financial statements included herein are in Indonesian language.

**PT INDOFOOD SUKSES MAKMUR Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
Tanggal 31 Desember 2016  
(Disajikan dalam Jutaan Rupiah,  
Kecuali Dinyatakan Lain)**

**PT INDOFOOD SUKSES MAKMUR Tbk  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION  
As of December 31, 2016  
(Expressed in Millions of Rupiah,  
Unless Otherwise Stated)**

	Catatan/ Notes	31 Desember/ December 31, 2016	31 Desember / December 31, 2015	31 Desember / December 31, 2014	
<b>ASET</b>					<b>ASSETS</b>
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>
Kas dan setara kas	2,4,35,36,39	13.382.238	13.076.076	14.157.619	Cash and cash equivalents
Investasi jangka pendek	2,3,5,35,36	534.138	1.090.607	665.340	Short-term investments
Piutang	2,35,36,39				Accounts receivable
Usaha	3,6				Trade
Pihak ketiga - neto		3.729.640	3.522.553	3.001.157	Third parties - net
Pihak berelasi	33	687.206	733.261	553.910	Related parties
Bukan usaha					Non-trade
Pihak ketiga	34	216.638	458.089	500.602	Third parties
Pihak berelasi	33,34	371.033	402.707	302.755	Related parties
Persediaan - neto	2,3,7	8.489.821	7.627.360	8.448.349	Inventories - net
Uang muka dan jaminan	8	699.403	809.685	649.072	Advances and deposits
Pajak dibayar di muka	2,20	320.384	302.105	351.822	Prepaid taxes
Beban tanaman ditangguhkan	2,11	180.900	185.308	161.819	Future crop expenditures
Biaya dibayar di muka dan aset lancar lainnya	2,33	214.044	253.910	390.760	Prepaid expenses and other current assets
Aset kelompok lepasan yang dimiliki untuk dijual	2,3,14	-	14.375.084	11.832.922	Assets of disposal group classified as held for sale
<b>Total Aset Lancar</b>		<b>28.985.443</b>	<b>42.816.745</b>	<b>41.914.127</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>					<b>NON-CURRENT ASSETS</b>
Tagihan pajak penghasilan	2,3,20	271.485	261.934	457.440	Claims for tax refund
Piutang plasma - neto	2,3,35,36,37	1.084.600	785.773	618.026	Plasma receivables - net
Aset pajak tangguhan - neto	2,3,20	2.044.321	2.083.290	1.742.851	Deferred tax assets - net
Investasi jangka panjang	2,9,36,38	3.276.017	1.898.233	1.877.887	Long-term investments
Tanaman perkebunan	34				Plantations
Tanaman menghasilkan - neto		6.014.014	5.193.423	5.118.108	Mature plantations - net
Tanaman belum menghasilkan		3.095.395	3.612.838	3.197.449	Immature plantations
Hutan tanaman industri, neto	2,3,12	284.162	281.726	279.221	Industrial timber plantations, net
Aset tetap - neto	2,3,13,33,34	25.701.913	25.098.342	21.982.095	Fixed assets - net
Properti investasi	2,14	42.188	42.188	-	Investment property
Biaya ditangguhkan - neto	2	627.998	676.166	598.345	Deferred charges - net
Goodwill	2,3,14	3.976.524	3.976.524	3.976.524	Goodwill
Aset tak berwujud - neto	2,3,14	2.329.997	2.628.235	2.761.473	Intangible assets - net
Biaya dibayar di muka jangka panjang	2	981.204	948.126	761.489	Long-term prepayments
Aset tidak lancar lainnya	2,11,15,33,34,36	3.479.254	1.529.983	1.696.218	Other non-current assets
<b>Total Aset Tidak Lancar</b>		<b>53.189.072</b>	<b>49.014.781</b>	<b>45.963.124</b>	<b>Total Non-Current Assets</b>
<b>TOTAL ASET</b>	38	<b>82.174.515</b>	<b>91.831.526</b>	<b>86.977.251</b>	<b>TOTAL ASSETS</b>

## Lampiran 6 Contoh Laporan Laba Rugi Tahun 2016

PT INDOFOOD SUKSES MAKMUR Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2016  
(Disajikan dalam Jutaan Rupiah,  
Kecuali Dinyatakan Lain)

PT INDOFOOD SUKSES MAKMUR Tbk  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF PROFIT OR  
LOSS AND OTHER COMPREHENSIVE INCOME  
For the Year Ended  
December 31, 2016  
(Expressed in Millions of Rupiah,  
Unless Otherwise Stated)

	Catatan/ Notes	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,			
		2016	2015	2014	
<b>OPERASI YANG DILANJUTKAN</b>					<b>CONTINUING OPERATIONS</b>
PENJUALAN NETO	2,28,33,34, 38	88.750.217	84.061.847	80.584.452	NET SALES
BEBAN POKOK PENJUALAN	2,13,29, 33,34	47.321.377	48.300.338	48.486.917	COST OF GOODS SOLD
LABA BRUTO		19.428.440	17.268.068	17.128.336	GROSS PROFIT
Beban penjualan dan distribusi	2,13,30, 33	(7.168.040)	(6.885.612)	(6.241.394)	Selling and distribution expenses
Beban umum dan administrasi	2,13,30, 33,34	(3.988.897)	(3.495.437)	(3.902.208)	General and administrative expenses
Penghasilan operasi lain	2,20,30,33, 34	642.368	859.172	727.004	Other operating income
Beban operasi lain	2,20,30,33	(628.864)	(373.286)	(392.617)	Other operating expenses
LABA USAHA	38	8.286.007	7.582.896	7.219.820	INCOME FROM OPERATIONS
Penghasilan keuangan	2,31,38	1.050.551	735.879	858.338	Finance income
Beban keuangan	2,32,38	(1.574.192)	(2.665.675)	(1.552.958)	Finance expenses
Pajak final atas penghasilan bunga	2,38	(130.555)	(136.709)	(166.257)	Final tax on interest income
Bagian atas rugi/ neto entitas asosiasi	2,9,38	(245.723)	(334.306)	(119.058)	Share in net losses of associates
LABA SEBELUM BEBAN PAJAK PENGHASILAN	20,38	7.386.228	4.982.084	6.240.186	INCOME BEFORE INCOME TAX EXPENSE
Beban pajak penghasilan	2,3,20,38	(2.532.747)	(1.730.371)	(1.855.939)	Income tax expense
LABA TAHUN BERJALAN DARI OPERASI YANG DILANJUTKAN	38	4.852.481	3.251.713	4.484.248	INCOME FOR THE YEAR FROM CONTINUING OPERATIONS
<b>OPERASI YANG DIHENTIKAN</b>					<b>A DISCONTINUED OPERATION</b>
LABA TAHUN BERJALAN DARI OPERASI YANG DIHENTIKAN	2,14,38	414.426	477.733	746.243	INCOME FOR THE YEAR FROM A DISCONTINUED OPERATION
LABA TAHUN BERJALAN	38	5.266.908	3.729.601	5.229.499	INCOME FOR THE YEAR
Penghasilan (rugi) komprehensif lain					Other comprehensive income (losses)
<u>Pos yang tidak akan direklasifikasi ke laba rugi:</u>					<u>Items that will not be reclassified to profit or loss:</u>
Labas (rugi) pengukuran kembali atas liabilitas imbalan kerja karyawan	2,22	13.493	311.665	(29.687)	Re-measurement gains (losses) of employees' benefit liabilities
Bagian rugi komprehensif lain dari entitas asosiasi setelah pajak	9	(1.380)	(3.450)	-	Share of other comprehensive losses of associates, net of tax
<u>Pos yang dapat direklasifikasi ke laba rugi:</u>					<u>Items that may be reclassified to profit or loss:</u>
Labas (rugi) yang belum terealisasi dari aset keuangan tersedia untuk dijual	2	(230.850)	392.698	(27.492)	Unrealized gains (losses) on available-for-sale financial assets
Selisih kurs atas penjabaran laporan keuangan	2	(184.997)	759.668	(324.233)	Exchange differences on translation of financial statements
Bagian penghasilan (rugi) komprehensif lain dari entitas asosiasi setelah pajak	9	182.546	(173.187)	(74.928)	Share of other comprehensive income (losses) of associates, net of tax
Labas (rugi) perubahan nilai wajar atas hedging arus kas	2	(51.013)	(129.543)	52.948	Fair value gains (losses) arising from cash flow hedges
Penghasilan (rugi) komprehensif lain tahun berjalan setelah pajak		(282.801)	1.167.848	(383.382)	Other comprehensive income (losses) for the year, net of tax
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>		<b>4.984.306</b>	<b>4.897.347</b>	<b>4.898.087</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

Lampiran 7 Contoh Laporan Posisi Keuangan Tahun 2017

PT INDOFOOD SUKSES MAKMUR Tbk DAN ENTITAS ANAKNYA LAPORAN POSISI KEUANGAN KONSOLIDASIAN Tanggal 31 Desember 2017 (Disajikan dalam Jutaan Rupiah, Kecuali Dinyatakan Lain)		PT INDOFOOD SUKSES MAKMUR Tbk AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF FINANCIAL POSITION As of December 31, 2017 (Expressed in Millions of Rupiah, Unless Otherwise Stated)		
	Catatan/ Notes	31 Desember 2017/ December 31, 2017	31 Desember 2016/ December 31, 2016	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan setara kas	2,4,35,36,39	13.889.998	13.362.238	Cash and cash equivalents
Investasi jangka pendek	2,3,5,35,38	800.159	534.138	Short-term investments
Piutang Usaha	2,35,36,39 3,8			Accounts receivable
Pihak ketiga - neto		3.041.053	3.729.640	Trade
Pihak berelasi	33	1.098.680	887.206	Third parties - net
Bukan usaha				Related parties
Pihak ketiga	14,34	1.430.300	218.638	Non-trade
Pihak berelasi	33,34	382.852	371.033	Third parties
Persediaan - neto	2,3,7	9.690.981	8.469.821	Related parties
Uang muka dan jaminan	8	690.160	699.403	Inventories - net
Pajak dibayar di muka	2,3,20	368.412	320.384	Advances and deposits
Beban tanaman ditangguhkan	2,11	205.876	180.900	Prepaid taxes
Biaya dibayar di muka dan aset lancar lainnya	2,33	218.928	214.044	Future crop expenditures
<b>Total Aset Lancar</b>		<b>32.515.399</b>	<b>28.985.443</b>	Prepaid expenses and other current assets
				<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>
Tagihan pajak penghasilan	2,3,20 2,3,34,35,	215.082	271.485	Claims for tax refund
Piutang plasma - neto	36,37	1.158.659	1.064.600	Plasma receivables - net
Aset pajak tangguhan - neto	2,3,20	2.120.185	2.044.321	Deferred tax assets - net
Investasi jangka panjang	2,9,38,38 2,3,10,20,	3.588.183	3.278.017	Long-term investments
Tanaman perkebunan	34			Plantations
Tanaman menghasilkan - neto		6.375.322	6.014.014	Mature plantations - net
Tanaman belum menghasilkan		3.028.276	3.095.395	Immature plantations
Hutan tanaman industri, neto	2,3,12 2,3,13,	284.648	284.162	Industrial timber plantations, net
Aset tetap - neto	33,34	29.787.303	25.701.913	Fixed assets - net
Properti investasi	2,14	42.188	42.188	Investment property
Biaya ditangguhkan - neto	2	758.038	627.998	Deferred charges - net
Goodwill	2,3,14	3.968.725	3.978.524	Goodwill
Aset tak berwujud - neto	2,3,14	1.830.140	2.329.997	Intangible assets - net
Biaya dibayar di muka jangka panjang	2	981.395	981.204	Long-term prepayments
Aset tidak lancar lainnya	2,11,15, 33,34,36	1.305.985	3.479.254	Other non-current assets
<b>Total Aset Tidak Lancar</b>		<b>55.424.089</b>	<b>53.189.072</b>	<b>Total Non-Current Assets</b>
<b>TOTAL ASET</b>	38	<b>87.939.488</b>	<b>82.174.515</b>	<b>TOTAL ASSETS</b>

## Lampiran 8 Contoh Laporan Laba Rugi Tahun 2017

**PT INDOFOOD SUKSES MAKMUR Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2017  
(Disajikan dalam Jutaan Rupiah,  
Kecuali Dinyatakan Lain)**

**PT INDOFOOD SUKSES MAKMUR Tbk  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF PROFIT OR  
LOSS AND OTHER COMPREHENSIVE INCOME  
For the Year Ended  
December 31, 2017  
(Expressed in Millions of Rupiah,  
Unless Otherwise Stated)**

	Catatan/ Notes	Tahun yang berakhir pada Tanggal 31 Desember/Year Ended December 31,		
		2017	2016	
<b>OPERASI YANG DILANJUTKAN</b>				<b>CONTINUING OPERATIONS</b>
PENJUALAN NETO	2,28,33,34, 38,41 2,13,29,	70.186.618	66.659.484	NET SALES
BEBAN POKOK PENJUALAN	33,34	50.318.096	47.321.877	COST OF GOODS SOLD
LABA BRUTO		19.868.522	19.337.607	GROSS PROFIT
Beban penjualan dan distribusi	2,13,30, 33,41 2,13,30,	(7.237.120)	(7.077.207)	Selling and distribution expenses
Beban umum dan administrasi	33,34	(4.070.151)	(3.988.897)	General and administrative expenses
Penghasilan operasi lain	2,30,33,34	888.883	842.368	Other operating income
Beban operasi lain	2,30,33	(702.812)	(628.864)	Other operating expenses
LABA USAHA	38	8.747.502	8.285.007	INCOME FROM OPERATIONS
Penghasilan keuangan	2,31,38	814.293	1.050.651	Finance income
Beban keuangan	2,32,38	(1.488.027)	(1.574.152)	Finance expenses
Pajak final atas penghasilan bunga	2,38	(113.978)	(130.555)	Final tax on interest income
Bagian atas rugi neto entitas asosiasi dan ventura bersama	2,9,38	(103.236)	(245.723)	Share in net losses of associates and joint ventures
LABA SEBELUM BEBAN PAJAK PENGHASILAN	20,38	7.658.554	7.385.228	INCOME BEFORE INCOME TAX EXPENSE
Beban Pajak Penghasilan	2,3,20,38	(2.513.491)	(2.532.747)	Income Tax Expense
LABA TAHUN BERJALAN DARI OPERASI YANG DILANJUTKAN	38	5.145.063	4.852.481	INCOME FOR THE YEAR FROM CONTINUING OPERATIONS
<b>OPERASI YANG DIHENTIKAN</b>				<b>A DISCONTINUED OPERATION</b>
LABA TAHUN BERJALAN DARI OPERASI YANG DIHENTIKAN	2,14,38	-	414.425	INCOME FOR THE YEAR FROM A DISCONTINUED OPERATION
LABA TAHUN BERJALAN	38	5.145.063	5.266.906	INCOME FOR THE YEAR
				Other comprehensive income



## Lampiran 9 Contoh Komposisi Kepemilikan Saham Tahun 2015

### SHAREHOLDING STRUCTURE Struktur Pemegang Saham



\* CAB Holdings Limited is an indirect subsidiary of First Pacific Company Limited, a public listed company on the Hong Kong Stock Exchange. Mr. Andrew Saito holds interest in and controls directly and indirectly First Pacific Company Limited.

\* CAB Holdings Limited merupakan entitas anak yang berada di bawah kendali oleh First Pacific Company Limited, suatu perusahaan yang tercatat di Bursa Efek Hongkong. Bapak Andrew Saito memiliki kepemilikan dan memegang kendali secara langsung dan tidak langsung mengenai entitas anak tersebut.

Name of Shareholder Nama Pemegang Saham	Total Share Issued and Fully Paid Jumlah Saham-Issuikan dan Sempurna Dibayar	Percentage of Ownership Persentase Kepemilikan
CAB Holdings Limited CAB Holdings Limited	4,386,903,650	50.07%
<b>Directors &amp; Officers</b> Direktoris & Direksi		
- Andrew Saito (President Director / Presiden Direktur)	1,329,776	0.03%
- Saibik Misraningsih (Director / Direktur)	50,000	0.00%
- Fransiskus Widayana (Director / Direktur)	350	0.00%
Public with ownership interest below 0.1% <sup>**</sup> Publik dengan kepemilikan di bawah 0.1% <sup>**</sup>	4,382,943,000	49.93%
<b>Total</b> <b>Jumlah</b>	<b>8,769,826,300</b>	<b>100.00%</b>

<sup>\*\*</sup> Does not include share ownership of BCC and IPOO of the Company  
Tidak termasuk kepemilikan saham oleh BCC dan IPOO perusahaan  
The figures are stated in Indonesian Language

<sup>\*\*</sup> Tidak termasuk kepemilikan saham oleh Dewan Komisaris & Direksi Perusahaan  
Angka-angkanya dalam Bahasa Indonesia

## Lampiran 10 Contoh Komposisi Kepemilikan Saham Tahun 2016

### STRUCTURE

Struktur Pemegang Saham



\* CAB Holdings is an indirect subsidiary of First Pacific Company Limited, a public listed company on the Hong Kong Stock Exchange. Mr. Anthoni Salim holds interest in and controls directly and indirectly First Pacific Company Limited.

\* CAB Holdings Limited merupakan entitas anak yang secara tidak langsung dimiliki oleh First Pacific Company Limited, suatu perusahaan yang tercatat di Bursa Efek Hongkong. Bapak Anthoni Salim memiliki kepentingan dan memegang kendali baik langsung maupun tidak langsung di First Pacific Company Limited.

Name of Shareholder	Total Share Issued and Fully Paid Jumlah Saham Ditempatkan dan Disetor Penuh	Percentage of Share Ownership Persentase Kepemilikan Saham	Nama Pemegang Saham
CAB Holdings Limited	4.896.803.450	50,07%	CAB Holdings Limited
Commissioners & Directors - Anthoni Salim (President Director) - Taufik Wiratmadja (Director) - Franciscus Weirang (Director)	1.520.770 50.000 250	0,02% 0,00% 0,00%	Komisaris & Direksi - Anthoni Salim (Presiden Direktur) - Taufik Wiratmadja (Direktur) - Franciscus Weirang (Direktur)
Public (with ownership interest below 5%) **	4.382.943.030	49,98%	Publik (dengan kepemilikan di bawah 5%) **
<b>Total</b>	<b>8.780.426.500</b>	<b>100,00%</b>	<b>Jumlah</b>

Type of Shareholder	Number of Shareholder Jumlah Pemegang Saham	Percentage of Share Ownership Persentase Kepemilikan Saham	Tipe Pemegang Saham
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## Lampiran 11 Contoh Komposisi Kepemilikan Saham Tahun 2017

# Shareholding Structure

Struktur Pemegang Saham

First Pacific Company Limited\*

50,07% \*\*

Public

49,93%

**Indofood**  
THE SYMBOL OF QUALITY FOODS

\* First Pacific Company Limited, is a public listed company on the Hong Kong Stock Exchange. Mr. Anthoni Salim holds interests in and controls directly and indirectly First Pacific Company Limited.

\*\* Through CAB Holdings Limited, an indirect subsidiary of First Pacific Company Limited.

\* First Pacific Company Limited merupakan suatu perusahaan yang tercatat di Bursa Efek Hong Kong. Bapak Anthoni Salim memiliki kepentingan dan memegang kendali baik secara langsung maupun tidak langsung di First Pacific Company Limited.

\*\* Melalui CAB Holdings Limited, entitas anak tidak langsung dari First Pacific Company Limited.

Name of Shareholder	Share Issued Fully Paid Jumlah Saham Ditempatkan dan Disetor Penuh	Percentage of Share Ownership Persentase Kepemilikan Saham	Nama Pemegang Saham
CAB Holdings Limited	4.396.103.450	50,07%	CAB Holdings Limited
Commissioners & Directors			Komisaris & Direksi
- Anthoni Salim (President Director)	1.329.770	0,02%	- Anthoni Salim (Presiden Direktur)
- Taufik Wiraatmadja (Director)	50.000	0,00%	- Taufik Wiraatmadja (Direktur)
- Franciscus Welirang (Director)	250	0,00%	- Franciscus Welirang (Direktur)
Public (with ownership interest below 5%) ***	4.382.943.030	49,91%	Publik (dengan kepemilikan saham di bawah 5%) ***
<b>Total</b>	<b>8.780.426.500</b>	<b>100,00%</b>	<b>Jumlah</b>

## Lampiran 12 Tabel Durbin Watson (DW)

Tabel Durbin-Watson (DW),  $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683

**Lampiran 13 Hasil perhitungan BTD Tahun 2015**

<b>NO</b>	<b>KODE SAHAM</b>	<b>LABA AKUNTANSI 2015</b>	<b>TOTAL ASET 2015</b>	<b>B PAJAK KINI 2015</b>	<b>TARIF PAJAK</b>	<b>LABA PAJAK</b>	<b>BTD</b>
1	ADES	44,175,000,000	653,224,000,000	9,239,000,000	25%	36,956,000,000	0.0111
2	BUDI	52,125,000,000	3,265,953,000,000	270,000,000	25%	1,080,000,000	0.0156
3	CEKA	142,271,353,890	1,485,826,210,015	(36,447,040,119)	25%	(145,788,160,476)	0.1939
4	DLTA	250,197,742,000	1,038,321,916,000	63,020,987,000	25%	252,083,948,000	(0.0018)
5	DVLA	144,437,708,000	1,376,278,237,000	(37,605,179,000)	25%	(150,420,716,000)	0.2142
6	GGRM	8,635,275,000,000	63,505,413,000,000	2,159,787,000,000	25%	8,639,148,000,000	(0.0001)
7	ICBP	4,009,634,000,000	26,560,624,000,000	1,229,728,000,000	25%	4,918,912,000,000	(0.0342)
8	INDF	4,962,084,000,000	91,831,526,000,000	1,952,413,000,000	25%	7,809,652,000,000	(0.0310)
9	KINO	336,974,242,532	3,211,234,658,570	(62,450,032,250)	25%	(249,800,129,000)	0.1827
10	MERK	14,865,000,000	572,756,151,660,000	(10,618,093,005,000)	25%	(42,472,372,020,000)	0.0742
11	MLBI	675,572,000,000	2,100,853,000,000	155,911,000,000	25%	623,644,000,000	0.0247
12	MYOR	1,640,494,765,801	11,342,715,686,221	386,435,802,950	25%	1,545,743,211,800	0.0084
13	ROTI	378,251,615,088	2,706,323,637,034	80,446,716,919	25%	321,786,867,676	0.0209
14	SKBM	53,629,853,879	764,484,248,710	(15,923,583,000)	25%	(63,694,332,000)	0.1535
15	SKLT	27,376,238,223	377,110,748,359	(8,620,014,750)	25%	(34,480,059,000)	0.1640
16	TBLA	263,214,000,000	9,283,775,000,000	48,777,000,000	25%	195,108,000,000	0.0073
17	TCID	583,121,947,494	2,062,096,848,703	(38,387,407,750)	25%	(153,549,631,000)	0.3572
18	UNVR	7,829,490,000,000	15,729,945,000,000	1,905,175,000,000	25%	7,620,700,000,000	0.0133

Lampiran 14 Hasil perhitungan BTB Tahun 2015

NO	KODE SAHAM	LABA AKUNTANSI 2016	TOTAL ASET 2016	B PAJAK KINI 2016	TARIF PAJAK	LABA PAJAK	BTB
1	ADES	61,636,000,000	767,479,000,000	8,059,000,000	25%	32,236,000,000	0.0383
2	BUDI	52,832,000,000	2,931,807,000,000	3,268,000,000	25%	13,072,000,000	0.0136
3	CEKA	285,827,837,455	1,425,964,152,418	(74,760,078,410)	25%	(299,040,313,640)	0.4102
4	DLTA	327,047,654,000	1,197,796,650,000	85,564,530,000	25%	342,258,120,000	(0.0127)
5	DVLA	214,417,056,000	1,531,365,558,000	(51,027,993,000)	25%	(204,111,972,000)	0.2733
6	GGRM	8,931,136,000,000	62,951,634,000,000	2,236,500,000,000	25%	8,946,000,000,000	(0.0002)
7	ICBP	4,989,254,000,000	28,901,948,000,000	1,471,399,000,000	25%	5,885,596,000,000	(0.0310)
8	INDF	7,385,228,000,000	82,174,515,000,000	2,410,045,000,000	25%	9,640,180,000,000	(0.0274)
9	KINO	219,312,978,691	3,284,504,424,358	(49,459,321,856)	25%	(197,837,287,424)	0.1270
10	MERK	214,916,161,000	743,934,894,000	(67,536,323,000)	25%	(270,145,292,000)	0.6520
11	MLBI	1,320,186,000,000	2,275,038,000,000	334,294,000,000	25%	1,337,176,000,000	(0.0075)
12	MYOR	1,845,683,269,238	12,922,421,859,142	475,283,108,250	25%	1,901,132,433,000	(0.0043)
13	ROTI	369,416,841,698	2,919,640,858,718	60,250,030,578	25%	241,000,122,312	0.0440
14	SKBM	30,809,950,308	1,001,657,012,004	(16,508,091,585)	25%	(66,032,366,340)	0.0967
15	SKLT	25,166,206,536	568,239,939,951	(6,396,753,750)	25%	(25,587,015,000)	0.0893
16	TBLA	802,712,000,000	12,596,824,000,000	133,203,000,000	25%	532,812,000,000	0.0214
17	TCID	221,475,857,643	2,185,101,038,101	(54,517,376,250)	25%	(218,069,505,000)	0.2012
18	UNVR	8,571,885,000,000	16,745,695,000,000	2,162,290,000,000	25%	8,649,160,000,000	(0.0046)

Lampiran 15 Hasil perhitungan BTD Tahun 2017

NO	NAMA PERUSAHAAN	LABA AKUNTANSI 2017	TOTAL ASET 2017	B PAJAK KINI 2017	TARIF PAJAK	LABA PAJAK	BTD
1	ADES	51,095,000,000	840,236,000,000	7,014,000,000	25%	28,056,000,000	0.0274
2	BUDI	61,016,000,000	2,939,456,000,000	4,003,000,000	25%	16,012,000,000	0.0153
3	CEKA	143,195,939,366	1,392,636,444,501	(33,749,572,025)	25%	(134,998,288,100)	0.1998
4	DLTA	369,012,853,000	1,340,842,765,000	84,257,854,000	25%	337,031,416,000	0.0239
5	DVLA	226,147,921,000	1,640,886,147,000	(60,369,436,000)	25%	(241,477,744,000)	0.2850
6	GGRM	10,436,512,000,000	66,759,930,000,000	2,627,442,000,000	25%	10,509,768,000,000	(0.0011)
7	ICBP	5,206,561,000,000	31,619,514,000,000	1,566,980,000,000	25%	6,267,920,000,000	(0.0336)
8	INDF	7,658,554,000,000.00	87,939,488,000,000	2,413,311,000,000	25%	9,653,244,000,000	(0.0227)
9	KINO	140,964,951,060	3,237,595,219,274	(45,209,846,000)	25%	(180,839,384,000)	0.0994
10	MERK	205,784,642,000	847,006,544,000	(66,912,753,000)	25%	(267,651,012,000)	0.5590
11	MLBI	1,780,020,000,000	2,510,078,000,000	449,085,000,000	25%	1,796,340,000,000	(0.0065)
12	MYOR	2,186,884,603,474	14,915,849,800,251	575,727,778,500	25%	2,302,911,114,000	(0.0078)
13	ROTI	186,147,334,530	4,559,573,709,411	32,667,124,500	25%	130,668,498,000	0.0122
14	SKBM	31,761,022,154	1,623,027,475,045	(12,509,743,732)	25%	(50,038,974,928)	0.0504
15	SKLT	27,370,565,356	636,284,210,210	(4,791,040,000)	25%	(19,164,160,000)	0.0731
16	TBLA	1,244,596,000,000	14,024,486,000,000	212,631,000,000	25%	850,524,000,000	0.0281
17	TCID	243,083,045,787	2,361,807,189,430	(73,658,077,000)	25%	(294,632,308,000)	0.2277
18	UNVR	9,371,661,000,000	18,906,413,000,000	2,300,496,000,000	25%	9,201,984,000,000	0.0090

**Lampiran 16 Hasil perhitungan EP Tahun 2015**

<b>NO</b>	<b>NAMA PERUSAHAAN</b>	<b>LABA SEBELUM PAJAK 2017</b>	<b>TOTAL ASET 2015</b>	<b>TOTAL ASET 2016</b>	<b>RATA-RATA ASET</b>	<b>EP</b>
1	ADES	51,095,000,000	653,224,000,000	767,479,000,000	710,351,500,000	0.0719
2	BUDI	61,016,000,000	3,265,953,000,000	2,931,807,000,000	3,098,880,000,000	0.0197
3	CEKA	143,195,939,366	1,485,826,210,015	1,425,964,152,418	1,455,895,181,217	0.0984
4	DLTA	369,012,853,000	1,038,321,916,000	1,197,796,650,000	1,118,059,283,000	0.3300
5	DVLA	226,147,921,000	1,376,278,237,000	1,531,365,558,000	1,453,821,897,500	0.1556
6	GGRM	10,436,512,000,000	63,505,413,000,000	62,951,634,000,000	63,228,523,500,000	0.1651
7	ICBP	5,206,561,000,000	26,560,624,000,000	28,901,948,000,000	27,731,286,000,000	0.1878
8	INDF	7,658,554,000,000.00	91,831,526,000,000	82,174,515,000,000	87,003,020,500,000	0.0880
9	KINO	140,964,951,060	3,211,234,658,570	3,284,504,424,358	3,247,869,541,464	0.0434
10	MERK	205,784,642,000	572,756,151,660,000	743,934,894,000	286,750,043,277,000	0.0007
11	MLBI	1,780,020,000,000	2,100,853,000,000	2,275,038,000,000	2,187,945,500,000	0.8136
12	MYOR	2,186,884,603,474	11,342,715,686,221	12,922,421,859,142	12,132,568,772,682	0.1802
13	ROTI	186,147,334,530	2,706,323,637,034	2,919,640,858,718	2,812,982,247,876	0.0662
14	SKBM	31,761,022,154	764,484,248,710	1,001,657,012,004	883,070,630,357	0.0360
15	SKLT	27,370,565,356	377,110,748,359	568,239,939,951	472,675,344,155	0.0579
16	TBLA	1,244,596,000,000	9,283,775,000,000	12,596,824,000,000	10,940,299,500,000	0.1138
17	TCID	243,083,045,787	2,062,096,848,703	2,185,101,038,101	2,123,598,943,402	0.1145
18	UNVR	9,371,661,000,000	15,729,945,000,000	16,745,695,000,000	16,237,820,000,000	0.5772



Lampiran 17 Hasil perhitungan EP Tahun 2016

NO	NAMA PERUSAHAAN	LABA SEBELUM PAJAK 2016	TOTAL ASET 2014	TOTAL ASET 2015	RATA-RATA ASET	EP
1	ADES	61,636,000,000	502,990,000,000	653,224,000,000	578,107,000,000	0.1066
2	BUDI	52,832,000,000	2,476,982,000,000	3,265,953,000,000	2,871,467,500,000	0.0184
3	CEKA	285,827,837,455	1,284,150,037,341	1,485,826,210,015	1,384,988,123,678	0.2064
4	DLTA	327,047,654,000	997,443,167,000	1,038,321,916,000	1,017,882,541,500	0.3213
5	DVLA	214,417,056,000	1,241,239,780,000	1,376,278,237,000	1,308,759,008,500	0.1638
6	GGRM	8,931,136,000,000	58,234,278,000,000	63,505,413,000,000	60,869,845,500,000	0.1467
7	ICBP	4,989,254,000,000	25,029,488,000,000	26,560,624,000,000	25,795,056,000,000	0.1934
8	INDF	7,385,228,000,000	86,077,251,000,000	91,831,526,000,000	88,954,388,500,000	0.0830
9	KINO	219,312,978,691	1,863,380,544,823	3,211,234,658,570	2,537,307,601,697	0.0864
10	MERK	214,916,161,000	393,616,222,650,000	572,756,151,660,000	483,186,187,155,000	0.0004
11	MLBI	1,320,186,000,000	2,231,051,000,000	2,100,853,000,000	2,165,952,000,000	0.6095
12	MYOR	1,845,683,269,238	10,297,997,020,540	11,342,715,686,221	10,820,356,353,381	0.1706
13	ROTI	369,416,841,698	2,142,894,276,216	2,706,323,637,034	2,424,608,956,625	0.1524
14	SKBM	30,809,950,308	652,976,510,619	764,484,248,710	708,730,379,665	0.0435
15	SKLT	25,166,206,536	336,932,338,819	377,110,748,359	357,021,543,589	0.0705
16	TBLA	802,712,000,000	7,328,419,000,000	9,283,775,000,000	8,306,097,000,000	0.0966
17	TCID	221,475,857,643	1,863,679,837,324	2,062,096,848,703	1,962,888,343,014	0.1128
18	UNVR	8,571,885,000,000	14,280,670,000,000	15,729,945,000,000	15,005,307,500,000	0.5713

**Lampiran 18 Hasil perhitungan EP Tahun 2017**

<b>NO</b>	<b>NAMA PERUSAHAAN</b>	<b>LABA SEBELUM PAJAK 2018</b>	<b>TOTAL ASET 2016</b>	<b>TOTAL ASET 2017</b>	<b>RATA-RATA ASET</b>	<b>EP</b>
1	ADES	70,060,000,000	767,479,000,000	840,236,000,000	803,857,500,000	0.0872
2	BUDI	71,781,000,000	2,931,807,000,000	2,939,456,000,000	2,935,631,500,000	0.0245
3	CEKA	123,394,812,359	1,425,964,152,418	1,392,636,444,501	1,409,300,298,460	0.0876
4	DLTA	441,248,118,000	1,197,796,650,000	1,340,842,765,000	1,269,319,707,500	0.3476
5	DVLA	272,843,904,000	1,531,365,558,000	1,640,886,147,000	1,586,125,852,500	0.1720
6	GGRM	10,479,242,000,000	62,951,634,000,000	66,759,930,000,000	64,855,782,000,000	0.1616
7	ICBP	6,446,785,000,000	28,901,948,000,000	31,619,514,000,000	30,260,731,000,000	0.2130
8	INDF	7,446,966,000,000	82,174,515,000,000	87,939,488,000,000	85,057,001,500,000	0.0876
9	KINO	200,385,373,873	3,284,504,424,358	3,237,595,219,274	3,261,049,821,816	0.0614
10	MERK	21,671,195,625	743,934,894,000	847,006,544,000	795,470,719,000	0.0272
11	MLBI	1,671,912,000,000	2,275,038,000,000	2,510,078,000,000	2,392,558,000,000	0.6988
12	MYOR	2,381,942,198,855	12,922,421,859,142	14,915,849,800,251	13,919,135,829,697	0.1711
13	ROTI	186,936,324,915	2,919,640,858,718	4,559,573,709,411	3,739,607,284,065	0.0500
14	SKBM	20,887,453,647	1,001,657,012,004	1,623,027,475,045	1,312,342,243,525	0.0159
15	SKLT	39,567,679,343	568,239,939,951	636,284,210,210	602,262,075,081	0.0657
16	TBLA	1,043,045,000,000	12,596,824,000,000	14,024,486,000,000	13,310,655,000,000	0.0784
17	TCID	234,625,954,664	2,185,101,038,101	2,361,807,189,430	2,273,454,113,766	0.1032
18	UNVR	12,185,764,000,000	16,745,695,000,000	18,906,413,000,000	17,826,054,000,000	0.6836

**Lampiran 19 Hasil perhitungan FO Tahun 2015, 2016, dan 2017**

<b>NO</b>	<b>NAMA PERUSAHAAN</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
1	ADES	91.940	91.520	91.520
2	BUDI	50.070	53.400	53.400
3	CEKA	87.020	87.020	87.020
4	DLTA	84.580	58.330	84.580
5	DVLA	92.660	92.130	92.130
6	GGRM	69.290	83.000	69.290
7	ICBP	80.530	80.530	80.530
8	INDF	50.070	50.070	50.070
9	KINO	69.500	69.500	69.500
10	MERK	36.600	31.300	73.990
11	MLBI	81.780	81.780	81.780
12	MYOR	32.930	84.290	84.290
13	ROTI	58.008	56.630	46.560
14	SKBM	32.140	32.140	32.140
15	SKLT	53.000	89.800	52.940
16	TBLA	54.290	51.250	54.350
17	TCID	60.800	60.800	60.800
18	UNVR	85.000	85.000	94.610