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LAMPIRAN

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

PT BERLINA Tbk DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
31 Desember 2015
 (Disajikan dalam ribuan rupiah, kecuali dinyatakan lain)

PT BERLINA Tbk AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As of December 31, 2015
 (Expressed in thousand rupiah, unless otherwise stated)

	Catatan/ Notes	2015 Rp	2014 (Disajikan kembali/ As restated) Rp	1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013 (Disajikan kembali/ As restated) Rp	
ASET					ASSETS
ASET LANCAR					CURRENT ASSETS
Kas dan setara kas	2f,2g,4, 42,44,45	91.619.292	107.951.932	73.003.111	Cash and cash equivalents
Investasi dalam efek jangka pendek	2g,5,42,44, 45	4.105.003	3.823.151	5.104.452	Short-term investments in marketable securities
Piutang usaha – pihak ketiga, setelah dikurangi penyisihan penurunan nilai piutang sebesar Rp 1.152.464 pada tanggal 31 Desember 2015 (31 Desember 2014: Rp 313.001 dan 1 Januari 2014/ 31 Desember 2013: Rp 600.199)	2g,2h,6,42, 44,45	240.231.544	226.734.015	158.115.180	Trade receivables – third parties, net of allowance for impairment of receivables of Rp 1,152,464 as of December 31, 2015 (December 31, 2014: Rp 313,001 and January 1, 2014/ December 31, 2013: Rp 600,199)
Piutang lain-lain – pihak ketiga	2g,2h,7,42, 44,45	4.134.275	5.632.668	1.880.503	Other receivables – third parties
Persediaan, setelah dikurangi penyisihan persediaan usang dan lambat bergerak sebesar Rp 1.904.105 pada tanggal 31 Desember 2015 (31 Desember 2014: Rp Nihil dan 1 Januari 2014/ 31 Desember 2013: Rp 6.933.857)	2i,8	202.459.084	184.314.236	148.582.554	Inventories, net of allowance for obsolete and slow-moving inventories of Rp 1,904,105 as of December 31, 2015 (December 31, 2014: Rp Nil and January 1, 2014/ December 31, 2013: Rp 6,933,857)
Uang muka pembelian	9	8.290.951	15.987.801	37.750.225	Advances for purchases
Pajak dibayar di muka	2s,35a	29.018.816	31.295.132	27.649.604	Prepaid taxes
Beban dibayar di muka	2k,10	4.170.436	5.281.069	4.365.544	Prepaid expenses
Total aset lancar		584.029.401	581.020.004	456.451.173	Total current assets

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

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LAPORAN POSISI KEUANGAN KONSOLIDASIAN (Lanjutan)
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PT BERLINA Tbk AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)
As of December 31, 2015
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Catatan/ Notes	2 0 1 5 Rp	2 0 1 4 (Disajikan kembali/ As restated) Rp	1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013	NON-CURRENT ASSETS
			(Disajikan kembali/ As restated) Rp	
ASET TIDAK LANCAR				
Aset pajak tangguhan	2t,35d	—	1.103.197	Deferred tax assets
Beban tangguhan	35f	—	—	Deferred expenses
Aset tetap, setelah dikurangi akumulasi penyusutan dan penyisihan penurunan nilai sebesar Rp 144.323.981 pada tanggal 31 Desember 2015 (31 Desember 2014: Rp 494.367.959 dan 1 Januari 2014/ 31 Desember 2013: Rp 434.771.498)	2l,2m,2q 11,18	1.202.090.420	719.368.856	Property, plant and equipment, net of accumulated depreciation and allowance for impairment loss of Rp 144,323,981 as of December 31, 2015 (December 31, 2014: Rp 494,367,959 and January 1, 2014/ December 31, 2013: Rp 434,771,498)
Aset tak berwujud, setelah dikurangi akumulasi amortisasi sebesar Rp 15.702.569 pada tanggal 31 Desember 2015 (31 Desember 2014: Rp 14.037.551 dan 1 Januari 2014/ 31 Desember 2013: Rp 12.677.688)	2r,12	26.092.626	27.757.644	Intangible assets, net of accumulated amortization of Rp 15,702,569 as of December 31, 2015 (December 31, 2014: Rp 14,037,551 and January 1, 2014/ December 31, 2013: Rp 12,677,688)
Aset keuangan tidak lancar lainnya	2g,13,44,45	4.614.534	4.324.154	Other non-current financial assets
Aset tidak lancar lain-lain	2n,14,45	3.956.930	512.161	Other non-current assets
Total aset tidak lancar		1.236.754.510	753.066.012	Total non-current assets
TOTAL ASET		1.820.783.911	1.334.086.016	TOTAL ASSETS

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

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PT BERLINA Tbk AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)
As of December 31, 2015
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	Catatan/ Notes	2015 Rp	2014	1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013	
			(Disajikan kembali/ As restated)	(Disajikan kembali/ As restated)	
			Rp	Rp	
LIABILITAS DAN EKUITAS					LIABILITIES AND EQUITY
LIABILITAS					LIABILITIES
LIABILITAS JANGKA PENDEK					CURRENT LIABILITIES
Pinjaman bank jangka pendek	2g,15a,42, 44,45	195.111.344	221.903.530	194.908.726	Short-term bank loans
Utang usaha – pihak ketiga	2g,16,42, 44,45	180.771.879	167.710.370	168.261.171	Trade payables – third parties
Utang pajak	2t,35b	5.864.969	4.783.842	7.389.274	Taxes payable
Utang lain-lain – pihak ketiga	2g,17,42, 44,45	3.170.608	4.776.283	8.767.298	Other payables – third parties
Utang pembelian aset tetap jangka pendek	19a,42,44, 45	10.935.461	51.538.526	19.992.865	Current portion of purchase of property, plant and equipment payable
Uang muka dari pelanggan	20	3.181.300	3.120.990	21.866.532	Advances received from customers
Liabilitas imbalan kerja jangka pendek	2s,20,42, 44,45	6.081.578	5.498.492	2.985.603	Short-term employee benefits liabilities
Beban masih harus dibayar	22,42,45	25.649.055	17.491.452	25.794.418	Accrued expenses
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun:					Current portion of long-term liabilities:
Pinjaman bank	2g,15b,42, 44,45	38.452.496	44.053.661	85.626.162	Bank loans
Utang sewa pembiayaan	2g,2m,23, 40,42,44,45	42.577.973	34.232.298	26.776.571	Obligation under finance leases
Total liabilitas jangka pendek		511.796.663	555.109.444	562.368.620	Total current liabilities

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

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PT BERLINA Tbk DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN (Lanjutan)
31 Desember 2015

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PT BERLINA Tbk AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)
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				1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013 (Disajikan kembali/ As restated)	
	Catatan/ Notes	2015 Rp	2014 (Disajikan kembali/ As restated) Rp	2013 (Disajikan kembali/ As restated) Rp	
LIABILITAS JANGKA PANJANG					NON-CURRENT LIABILITIES
Utang jangka menengah	2g,18,44,45	197.325.286	196.209.719	–	Medium-term note
Liabilitas jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam satu tahun:					Long-term liabilities, net of current portion:
Pinjaman bank	2g,15b,42,44,45	114.986.194	109.513.605	77.917.460	Bank loans
Utang sewa pembiayaan	2g,2m,23,42,44,45	73.940.697	65.070.567	31.262.205	Obligation under finance leases
Utang pembelian aset tetap	19b,40,42,44,45	–	6.213.158	122.869.511	Purchase of property, plant and equipment payable
Liabilitas pajak tangguhan	2t,37d	54.817.568	8.417.823	215.361	Deferred tax liabilities
Liabilitas imbalan kerja jangka panjang	2n,24	40.003.215	35.479.074	30.484.234	Long-term employee benefits liabilities
Total liabilitas jangka panjang		481.072.960	420.903.946	262.748.771	Total non-current liabilities
TOTAL LIABILITAS		992.869.623	976.013.390	825.117.391	TOTAL LIABILITIES

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

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PT BERLINA Tbk DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN (Lanjutan)
31 Desember 2015
(Disajikan dalam ribuan rupiah, kecuali dinyatakan lain)

PT BERLINA Tbk AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)
As of December 31, 2015
(Expressed in thousand rupiah, unless otherwise stated)

Catatan/ Notes	2015 Rp	2014 (Disajikan kembali/ As restated) Rp	1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013		
			(Disajikan kembali/ As restated) Rp	(Disajikan kembali/ As restated) Rp	
EKUITAS				EQUITY	
Modal saham:				Share capital	
Modal dasar – 1.500.000.000 (angka penuh) saham dengan nilai nominal Rp 50 (nilai penuh) per saham; Modal ditempatkan dan disetor penuh – 759.000.000 (angka penuh) saham pada tanggal 31 Desember 2015 (31 Desember 2014 dan 1 Januari 2014/ 31 Desember 2013: 690.000.000 (angka penuh) saham)	25	37.950.000	34.500.000	34.500.000	Authorized capital – 1,500,000,000 (full amount) shares with par value of Rp 50 (full amount) per share; Issued and fully paid up – 759,000,000 (full amount) shares as of December 31, 2015 (December 31, 2014 and January 1, 2014/ December 31, 2013: 690,000,000 (full amount) shares)
Tambahan modal disetor	26	40.595.000	575.000	575.000	Additional paid-in capital
Saldo laba:					Retained earnings:
Ditentukan penggunaannya		6.900.000	6.900.000	6.900.000	Appropriated
Belum ditentukan penggunaannya		192.411.894	236.908.132	186.467.392	Unappropriated
Surplus revaluasi	21,2m,11	440.872.596	–	–	Revaluation surplus
Komponen ekuitas lainnya	2d,27	61.589.169	53.819.648	50.324.836	Other equity component
Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk		780.318.659	332.702.780	278.767.228	Total equity attributable to owners of the parent entity
Kepentingan non-pengendali	2b,28	47.595.629	25.369.846	21.491.087	Non-controlling interest
TOTAL EKUITAS		827.914.288	358.072.626	300.258.315	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		1.820.783.911	1.334.086.016	1.125.375.706	TOTAL LIABILITIES AND EQUITY

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

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PT BERLINA Tbk DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAINNYA KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2015
 (Disajikan dalam ribuan rupiah, kecuali dinyatakan lain)

PT BERLINA Tbk AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For Year Ended December 31, 2015
 (Expressed in thousand rupiah, unless otherwise stated)

	Catatan/ Notes	2 0 1 5 Rp	2 0 1 4 Disajikan kembali/ As restated Rp	
PENJUALAN NETO	2o,30	1.278.353.442	1.258.841.240	NET SALES
BEBAN POKOK PENJUALAN	2o,31	<u>(1.052.996.199)</u>	<u>(1.030.720.991)</u>	COST OF GOODS SOLD
LABA BRUTO		225.357.243	228.120.249	GROSS PROFIT
Pendapatan lainnya	2o,32	14.295.781	19.731.051	<i>Other income</i>
Pendapatan bunga dan keuangan	2o	462.513	509.691	<i>Interest and finance income</i>
Beban penjualan	2o,33	(38.983.782)	(41.031.523)	<i>Selling expenses</i>
Beban umum dan administrasi	2o,34	(75.656.323)	(65.680.906)	<i>General and administrative expenses</i>
Beban bunga dan keuangan	2o,35	(77.407.160)	(59.931.157)	<i>Interest and finance costs</i>
Beban lainnya	2o,36	<u>(50.495.661)</u>	<u>(6.950.677)</u>	<i>Other expenses</i>
LABA (RUGI) SEBELUM PAJAK		(2.427.389)	74.766.728	PROFIT (LOSS) BEFORE TAX
Beban pajak penghasilan	2t,37e	<u>(4.732.183)</u>	<u>(17.794.581)</u>	<i>Corporate income tax expense</i>
LABA (RUGI) TAHUN BERJALAN		(7.159.572)	56.972.147	PROFIT (LOSS) FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAINNYA:				OTHER COMPREHENSIVE INCOME:
Pos-pos yang akan direklasifikasi ke laba rugi :				<i>Items that will be reclassified to profit or loss:</i>
Selisih kurs dari penjabaran laporan keuangan entitas anak	2d,27	7.769.521	3.494.812	<i>Foreign exchange differences due to translation of financial statements of subsidiaries</i>
Pos-pos yang tidak akan direklasifikasi ke laba rugi :				<i>Items that will not be reclassified to profit or loss:</i>
Surplus revaluasi	2l,2m,11	492.011.225	-	<i>Revaluation surplus</i>
Pengukuran kembali imbalan kerja Manfaat (beban) pajak penghasilan terkait	2a,2s,2z,24	(1.655.067)	(3.349.386)	<i>Remeasurement of employee benefits</i>
	2t,2z,37d	<u>(50.794.445)</u>	696.738	<i>Related income tax (benefit) expense</i>
TOTAL LABA KOMPREHENSIF TAHUN BERJALAN		<u>440.171.662</u>	<u>57.814.311</u>	TOTAL COMPREHENSIVE INCOME FOR THE YEAR

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

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PT BERLINA Tbk DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAINNYA KONSOLIDASIAN (Lanjutan)
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PT BERLINA Tbk AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME (Continued)
For Year Ended December 31, 2015
(Expressed in thousand rupiah, unless otherwise stated)

	Catatan/ Notes	2 0 1 5 Rp	2 0 1 4 Disajikan kembali/ As restated Rp	
Laba (rugi) tahun berjalan yang dapat diatribusikan kepada:				<i>Profit (loss) for the year attributable to:</i>
Pemilik entitas induk		(11.737.117)	52.873.468	<i>Owners of the parent entity</i>
Kepentingan non-pengendali		4.577.545	4.098.679	<i>Non-controlling interest</i>
Total		(7.159.572)	56.972.147	Total
Total laba (rugi) komprehensif yang dapat diatribusikan kepada:				<i>Total comprehensive income attributable to:</i>
Pemilik entitas induk		416.145.879	53.935.552	<i>Owners of the parent entity</i>
Kepentingan non-pengendali		24.025.783	3.878.759	<i>Non-controlling interest</i>
Total		440.171.662	57.814.311	Total
LABA (RUGI) PER SAHAM DASAR (angka penuh)				BASIC EARNINGS (LOSS) PER SHARE (full amount)
Laba (rugi) per saham dasar tahun berjalan yang diatribusikan kepada pemilik entitas induk	2v,38	(17)	77	<i>Basic earnings (loss) per share attributable the owners of the parent entity</i>

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

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PT BERLINA Tbk DAN ENTITAS ANAKNYA
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
Tahun yang berakhir pada tanggal 31 Desember 2015
 (Disajikan dalam ribuan rupiah, kecuali dinyatakan lain)

PT BERLINA Tbk AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
Year ended December 31, 2015
 (Expressed in thousand rupiah, unless otherwise stated)

Ekuitas yang dapat diatribusikan kepada pemilik entitas induk/ Equity attributable to the owners of the parent entity										
Catatan/ Notes	Modal saham/ Share capital	Tambahkan modal disetor/ Additional paid-in capital	Saldo laba / Retained earnings		Surplus revaluasi/ Revaluation surplus	Komponen ekuitas lainnya/ Other equity component	Total/ Total	Kepentingan non-pengendali/ Non-controlling interest	Total ekuitas/ Total equity	
			Ditentukan penggunaannya/ Appropriated	Belum ditentukan penggunaannya/ Unappropriated						
	Rp	Rp	Rp	Rp	Rp	Rp	Rp	Rp	Rp	
Saldo awal 1 Januari 2014 - dilaporkan sebelumnya	34.500.000	575.000	6.900.000	192.350.139	-	50.324.836	284.649.975	21.231.204	305.881.179	Beginning balance as of January 1, 2014 - as previously reported
Penyesuaian sehubungan dengan penerapan PSAK No. 24 (Revisi 2013)	2a,2z	-	-	(5.882.747)	-	-	(5.882.747)	259.883	(5.622.864)	Adjustment related to adoption SFAS No. 24 (Revised 2013)
Saldo awal 1 Januari 2014 - disajikan kembali	34.500.000	575.000	6.900.000	186.467.392	-	50.324.836	278.767.228	21.491.087	300.258.315	Beginning balance as of January 1, 2014 - as restated
Total laba komprehensif tahun 2014	-	-	-	50.440.740	-	3.494.812	53.935.552	3.878.759	57.814.311	Total comprehensive income for the year 2014
Saldo 31 Desember 2014	34.500.000	575.000	6.900.000	236.908.132	-	53.819.648	332.702.780	25.369.846	358.072.626	Balance as of December 31, 2014
Tambahan modal disetor	25,26	3.450.000	40.020.000	-	-	-	43.470.000	-	43.470.000	Additional share capital
Pembagian dividen	29	-	-	(12.000.000)	-	-	(12.000.000)	(1.800.000)	(13.800.000)	Dividends paid
Total laba komprehensif tahun 2015	-	-	-	(32.496.238)	440.872.596	7.769.521	416.145.879	24.025.783	440.171.662	Total comprehensive income for the year 2015
Saldo 31 Desember 2015	37.950.000	40.595.000	6.900.000	192.411.894	440.872.596	61.589.169	780.318.659	47.595.629	827.914.288	Balance as of December 31, 2015

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LAPORAN ARUS KAS KONSOLIDASIAN
Tahun yang Berakhir pada Tanggal 31 Desember 2015
 (Disajikan dalam ribuan rupiah, kecuali dinyatakan lain)

PT BERLINA Tbk AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
Year Ended December 31, 2015
 (Expressed in thousand rupiah, unless otherwise stated)

Catatan/ Notes	2 0 1 4		
	2 0 1 5 Rp	Disajikan kembali/ As restated Rp	
ARUS KAS DARI AKTIVITAS OPERASI			
Penerimaan kas dari pelanggan	1.274.211.142	1.201.772.425	<i>Cash receipts from customers</i>
Pembayaran kas kepada pemasok	(739.199.317)	(755.488.441)	<i>Cash paid to suppliers</i>
Pembayaran kas kepada karyawan	(182.244.293)	(170.328.080)	<i>Cash paid to employees</i>
Kas dihasilkan dari operasi	352.767.532	275.955.904	<i>Cash generated from operations</i>
Pembayaran bunga dan beban keuangan	(76.772.489)	(58.164.947)	<i>Interest and finance cost paid</i>
Pembayaran pajak penghasilan	(13.662.047)	(19.685.354)	<i>Income tax paid</i>
Penerimaan dari pengembalian pajak	13.969.926	—	<i>Cash received from tax refund</i>
Kas neto diperoleh dari aktivitas operasi	276.302.922	198.105.603	<i>Net cash provided by operating activities</i>
ARUS KAS DARI AKTIVITAS INVESTASI			
Hasil penjualan aset tetap dan disewa kembali	65.682.967	36.676.079	<i>Proceeds from sale and leaseback transaction</i>
Penerimaan bunga	20 462.513	509.691	<i>Interest received</i>
Hasil penjualan aset tetap	11,43 168.568	396.823	<i>Proceeds from sale of property, plant and equipment</i>
Perolehan aset tetap	11,43 (54.935.267)	(40.630.726)	<i>Acquisition of property, plant and equipment</i>
Pembayaran uang muka pembelian aset tetap	9,43 (3.546.534)	(3.907.204)	<i>Advance payment for purchase of property, plant and equipment</i>
Hasil penjualan investasi dalam efek jangka pendek	5,43 —	2.800.030	<i>Proceeds from sales of marketable securities</i>
Perolehan aset tak berwujud	12,43 —	(3.319.254)	<i>Acquisition of intangible assets</i>
Kas neto diperoleh (digunakan) untuk aktivitas investasi	7.832.247	(7.474.561)	<i>Net cash provided by (used in) investing activities</i>
CASH FLOWS FROM OPERATING ACTIVITIES			
CASH FLOWS FROM INVESTING ACTIVITIES			

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 are an integral part of these consolidated financial statements taken as a whole.



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PT BERLINA Tbk DAN ENTITAS ANAKNYA
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PT BERLINA Tbk AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS (Continued)
Year Ended December 31, 2015
 (Expressed in thousand rupiah, unless otherwise stated)

	Catatan/ Notes	2015 Rp	2014 Disajikan kembali/ As restated Rp	
ARUS KAS DARI AKTIVITAS PENDANAAN				CASH FLOWS FROM FINANCING ACTIVITIES
Penerimaan pinjaman bank jangka pendek	15a,43	661.560.921	503.328.142	Proceeds from short-term bank loans
Penerimaan pinjaman bank jangka panjang	15b,43	24.516.594	66.283.613	Proceeds from long-term bank loans
Pembayaran pinjaman bank jangka pendek	15a,43	(855.555.145)	(674.936.483)	Payments of short-term bank loans
Pembayaran pinjaman bank jangka panjang	15b,43	(48.187.532)	(164.850.347)	Payments of long-term bank loans
Penerimaan utang jangka menengah	18	-	200.000.000	Proceeds from medium term loan
Pembayaran utang sewa pembiayaan	23,43	(57.971.041)	(34.693.676)	Payments of obligation under finance lease
Pembayaran utang pembelian aset tetap	19,43	(57.876.373)	(51.401.970)	Payment of purchase of property, plant and equipment payable
Penerimaan dari penerbitan saham	25,26	43.470.000	-	Proceed from share issuance
Pembayaran dividen kepada pemegang saham non-pengendali entitas anak	28	(1.800.000)	-	Payment of cash dividends to non-controlling interest of subsidiaries
Pembayaran dividen	29	(11.879.489)	-	Payment of cash dividends
Kas neto digunakan untuk aktivitas pendanaan		(303.722.065)	(156.270.721)	Net cash used in financing activities
KENAIKAN (PENURUNAN) NETO KAS DAN SETARA KAS		(19.586.896)	34.360.321	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
KAS DAN SETARA KAS AWAL TAHUN		107.951.932	73.003.111	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR
Pengaruh perubahan kurs mata uang asing		3.254.256	588.500	Effect of changes in foreign exchange rate
KAS DAN SETARA KAS AKHIR TAHUN		91.619.292	107.951.932	CASH AND CASH EQUIVALENTS AT END OF YEAR

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

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11. ASET TETAP

11. PROPERTY, PLANT AND EQUIPMENT

	1 Januari 2015 / January 1, 2015	Penambahan / Addition *)	Pengurangan / Disposals	Selisih kurs penjabaran/ Translation adjustments	Surplus revaluasi/ Revaluation surplus	Rugi penurunan nilai/ Impairment loss	Eliminasi / Elimination	Reklasifikasi / Reclassification	31 Desember 2015/ December 31, 2015	
	Rp	Rp	Rp	Rp	Rp		Rp	Rp	Rp	
Biaya perolehan:										<i>At cost:</i>
Pemilikan langsung:										<i>Direct acquisition:</i>
Tanah	44.357.781	—	—	1.236.572	259.710.719	—	(2.663.242)	—	302.641.830	<i>Land</i>
Bangunan dan prasarana	154.401.607	3.693.480	—	3.199.889	15.809.828	(2.355.497)	(37.612.136)	2.219.457	139.356.628	<i>Buildings and improvements</i>
Mesin	628.325.894	55.491.191	(87.583.539)	7.023.158	134.403.526	—	(353.029.684)	42.761.276	427.391.822	<i>Machinery</i>
Peralatan pabrik	191.474.635	6.300.714	—	2.452.425	—	—	—	224.757	200.452.531	<i>Factory equipment</i>
Kendaraan	5.004.400	—	(534.075)	38.711	—	—	—	320.825	4.829.861	<i>Vehicles</i>
Inventaris dan peralatan kantor	26.263.525	2.295.215	(49.083)	150.575	—	—	—	(1.874.307)	26.785.925	<i>Furniture, fixture and office equipment</i>
Aset tetap dalam pembangunan:										<i>Construction in progress:</i>
Bangunan dan prasarana	338.550	—	—	—	—	—	—	(333.550)	5.000	<i>Buildings and improvements</i>
Mesin	11.072.935	11.708.653	(2.753.150)	—	—	—	—	(7.171.736)	12.856.702	<i>Machinery</i>
Inventaris dan peralatan kantor	11.600	—	—	—	—	—	—	(11.600)	—	<i>Furniture, fixture and office equipment</i>
Aset sewa pembiayaan :										<i>Assets under finance lease:</i>
Mesin	152.165.063	65.682.967	—	—	82.087.152	—	(32.026.783)	(35.814.297)	232.094.102	<i>Machinery</i>
Kendaraan	320.825	—	—	—	—	—	—	(320.825)	—	<i>Vehicles</i>
Total	1.213.736.815	145.172.220	(90.919.847)	14.101.330	492.011.225	(2.355.497)	(425.331.845)	—	1.346.414.401	<i>Total</i>
Akumulasi penyusutan:										<i>Accumulated depreciation:</i>
Pemilikan langsung:										<i>Direct acquisition:</i>
Tanah	1.997.079	583.994	—	82.169	—	—	(2.663.242)	—	—	<i>Land</i>
Bangunan dan prasarana	29.828.365	7.339.675	—	16.268	—	—	(37.612.136)	427.828	—	<i>Buildings and improvements</i>
Mesin	315.401.995	42.510.380	(17.229.955)	3.544.323	—	—	(353.029.684)	8.802.941	—	<i>Machinery</i>
Peralatan pabrik	101.900.801	16.930.344	—	1.276.973	—	—	—	—	120.108.118	<i>Factory equipment</i>
Kendaraan	3.868.952	250.963	(491.524)	24.100	—	—	—	133.466	3.785.957	<i>Vehicles</i>
Inventaris dan peralatan kantor	17.258.611	3.280.848	(46.569)	56.759	—	—	—	(431.339)	20.118.310	<i>Furniture, fixture and office equipment</i>
Aset sewa pembiayaan:										<i>Assets under finance lease:</i>
Mesin	23.675.240	17.150.973	—	—	—	—	(32.026.783)	(8.799.430)	—	<i>Machinery</i>
Kendaraan	125.320	8.146	—	—	—	—	—	(133.466)	—	<i>Vehicles</i>
Total	494.056.363	88.055.323	(17.768.048)	5.000.592	—	—	(425.331.845)	—	144.012.385	<i>Total</i>
kebehamasan										<i>Net book value before</i>
nilai tercatat	719.680.452								1.202.402.016	<i>impairment losses</i>
penurunan nilai tercatat	(311.596)								(311.596)	<i>Less impairment in the value of assets</i>
nilai tercatat neto	719.368.856								1.202.090.420	<i>Total net carrying value</i>



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11. ASET TETAP (Lanjutan)

11. PROPERTY, PLANT AND EQUIPMENT (Continued)

	2014					
	1 Januari 2014 / January 1, 2014	Penambahan / Additions	Pengurangan / Disposals	Reklasifikasi / Reclassification	Selisih kurs penjabaran / Translation adjustments	31 Desember 2014 / December 31, 2014
	Rp	Rp	Rp	Rp	Rp	Rp
Biaya perolehan:						
Pemilikan langsung:						<i>At cost:</i>
						<i>Direct acquisition:</i>
Tanah	43.900.578	-	-	-	457.203	44.357.781 <i>Land</i>
Bangunan dan prasarana	121.258.332	11.667.899	-	20.134.085	1.341.291	154.401.607 <i>Buildings and improvements</i>
Mesin	525.458.603	74.106.750	(72.767.451)	98.642.134	2.885.858	628.325.894 <i>Machinery</i>
Peralatan pabrik	131.546.991	38.865.517	-	20.230.494	831.633	191.474.635 <i>Factory equipment</i>
Kendaraan	4.685.222	34.505	-	270.360	14.313	5.004.400 <i>Transportation equipment</i>
Inventaris dan peralatan kantor	39.812.186	2.402.021	(54.807)	(15.952.030)	56.155	26.263.525 <i>Furniture, fixture and office equipment</i>
Aset tetap dalam pembangunan:						<i>Construction in progress:</i>
Bangunan dan prasarana	21.011.794	338.551	-	(21.011.795)	-	338.550 <i>Buildings and improvements</i>
Mesin	70.387.343	6.725.183	-	(66.039.591)	-	11.072.935 <i>Machinery</i>
Inventaris dan peralatan kantor	3.710.415	-	-	(3.698.815)	-	11.600 <i>Furniture, fixture and office equipment</i>
Aset sewa pembiayaan:						<i>Assets under finance lease:</i>
Mesin	111.572.467	76.364.492	-	(35.771.896)	-	152.165.063 <i>Machinery</i>
Kendaraan	725.185	-	-	(404.360)	-	320.825 <i>Transportation equipment</i>
Total	<u>1.074.069.116</u>	<u>210.504.918</u>	<u>(72.822.258)</u>	<u>(3.601.414)</u>	<u>5.586.453</u>	<u>1.213.736.815</u> <i>Total</i>
Akumulasi penyusutan:						<i>Accumulated depreciation:</i>
Pemilikan langsung:						<i>Direct acquisition:</i>
Tanah	1.421.461	524.437	-	-	51.181	1.997.079 <i>Land</i>
Bangunan dan prasarana	23.360.503	6.166.463	-	-	301.399	29.828.365 <i>Buildings and improvements</i>
Mesin	270.622.659	40.750.576	(17.780.208)	20.068.113	1.740.855	315.401.995 <i>Machinery</i>
Peralatan pabrik	77.793.024	11.883.320	-	11.591.101	633.356	101.900.801 <i>Factory equipment</i>
Kendaraan	3.293.716	389.383	-	173.960	11.893	3.868.952 <i>Transportation equipment</i>
Inventaris dan peralatan kantor	27.775.586	3.286.653	(54.806)	(13.783.814)	34.992	17.258.611 <i>Furniture, fixture and office equipment</i>
Aset sewa pembiayaan:						<i>Assets under finance lease:</i>
Mesin	29.809.725	11.924.210	-	(18.058.695)	-	23.675.240 <i>Machinery</i>
Kendaraan	383.228	45.361	-	(303.269)	-	125.320 <i>Transportation equipment</i>
Total	<u>434.459.902</u>	<u>74.970.403</u>	<u>(17.835.014)</u>	<u>(312.604)</u>	<u>2.773.676</u>	<u>494.056.363</u> <i>Total</i>
Nilai buku neto sebelum penurunan nilai	639.609.214					719.680.452 <i>Net book value before impairment losses</i>
Dikurangi penurunan nilai tercatat	(311.596)					(311.596) <i>Less impairment in the value of assets</i>
Total nilai tercatat neto	<u>328.012.618</u>					<u>408.083.856</u> <i>Total net carrying value</i>

⁷⁾ Reklasifikasi pada tahun 2014 sebesar Rp 3.601.414 untuk harga perolehan dan Rp 312.604 untuk akumulasi penyusutan merupakan reklasifikasi piranti lunak ke aset tidak berwujud (Catatan 12).

⁷⁾ The reclassification in 2014 represents a reclassification of software to intangible assets with a cost of Rp 3,601,414 and accumulated depreciation of Rp 312,604 (Note 12).



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11. ASET TETAP (Lanjutan)

11. PROPERTY, PLANT AND EQUIPMENT (Continued)

Beban penyusutan dialokasikan sebagai berikut:

Depreciation expense was allocated as follows:

	<u>2 0 1 5</u>	<u>2 0 1 4</u>	
	Rp	Rp	
Pemilikan langsung:			<i>Direct acquisition:</i>
Beban pabrikasi	68.043.056	60.242.397	<i>Manufacturing expenses</i>
Beban usaha	2.853.148	2.758.435	<i>Operating expenses</i>
Aset sewa pembiayaan guna usaha:			<i>Assets under finance lease:</i>
Beban pabrikasi	17.159.119	11.956.792	<i>Manufacturing expenses</i>
Beban usaha	-	12.779	<i>Operating expenses</i>
Total	<u>88.055.323</u>	<u>74.970.403</u>	Total

Pelepasan aset tetap adalah sebagai berikut:

Disposal of property plant and equipment are as follows:

	<u>2 0 1 5</u>	<u>2 0 1 4</u>	
	Rp	Rp	
Harga jual aset tetap	65.851.535	54.967.353	<i>Proceeds from sale of property,</i>
Nilai tercatat	(73.151.799)	(54.987.244)	<i>plant and equipment</i>
			<i>Net carrying amount</i>
Kerugian pelepasan aset tetap	<u>(7.300.264)</u>	<u>(19.891)</u>	<i>Loss on sale of property, plant</i>
			<i>and equipment</i>

Kerugian pelepasan aset tetap tersebut termasuk kerugian yang belum direalisasi dari transaksi jual dan sewa kembali sebesar Rp 4.500.457 tahun 2015 dan Rp 305.373 tahun 2014, yang diamortisasi selama masa sewa kembali dan rugi atas penghapusan aset tetap sebesar Rp 2.968.375 tahun 2015 dan Rp 10.491 tahun 2014.

Loss on disposal of property, plant and equipment includes unrealized loss from sale and leaseback transaction amounting to Rp 4,500,457 in 2015 and Rp 305,373 in 2014, which was amortized over the leaseback period and loss on write-off of property, plant and equipment amounting to Rp 2,968,375 in 2015 and Rp 10,491 in 2014.

Aset tetap tertentu berupa tanah, bangunan, mesin dan peralatan milik Kelompok Usaha juga digunakan sebagai jaminan pinjaman bank (Catatan 15).

Certain assets of land, buildings, machineries and equipment of the Group were used as collateral for bank loan (Note 15).

Aset sewa pembiayaan digunakan sebagai jaminan untuk utang sewa pembiayaan (Catatan 23).

Assets leased under finance lease were used as collateral for the obligation under finance leases (Note 23).

Bangunan, mesin dan peralatan dalam penyelesaian diperkirakan akan selesai antara tahun 2016 dan 2015 dengan persentase penyelesaian antara 10% - 90%.

Construction in progress of building and facilities is estimated to be completed in 2016 and 2015 with the percentage of completion between 10% - 90%.



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11. ASET TETAP (Lanjutan)

Kelompok Usaha memiliki beberapa bidang tanah yang terletak di Pandaan, Tangerang, Cikarang, Sidoarjo dan Hefei (Cina) dengan Hak Legal berupa Hak Guna Bangunan yang berjangka waktu 20 (dua puluh) tahun sampai dengan 30 (tiga puluh) tahun yang akan jatuh tempo pada tahun 2022 sampai dengan tahun 2034 dan Hak Guna Tanah yang berjangka 50 (lima puluh) tahun yang akan jatuh tempo pada tahun 2059 (Hefei, China). Manajemen berpendapat bahwa tidak terdapat masalah dengan perpanjangan hak atas tanah karena seluruh tanah diperoleh secara sah dan didukung dengan bukti kepemilikan yang memadai.

Aset tetap Kelompok Usaha, kecuali tanah, telah diasuransikan terhadap risiko kebakaran, pencurian dan risiko lainnya dengan jumlah pertanggungan masing-masing sebesar Rp 95.599.062, USD 54.605.671 dan Rmb 114.701.544 tahun 2015 dan Rp 85.822.062, USD 54.887.037 dan Rmb 137.599.133 tahun 2014.

Manajemen berpendapat bahwa nilai pertanggungan tersebut cukup untuk menutupi kemungkinan kerugian atas aset yang dipertanggungjawabkan.

Manajemen berpendapat bahwa nilai wajar aset tetap Kelompok Usaha melebihi nilai tercatatnya dan karenanya tidak terdapat penurunan nilai atas nilai tercatat aset tetap tersebut, kecuali mesin tertentu milik HPPP. HPPP telah membuat penyisihan atas penurunan nilai mesin tersebut sebesar Rp 311.596.

Total nilai tercatat bruto dari setiap aset tetap yang telah disusutkan penuh dan masih digunakan oleh Kelompok Usaha adalah sebagai berikut:

	2 0 1 5	2 0 1 4
	Rp	Rp
Inventaris dan peralatan kantor	13.525.223	11.125.152
Kendaraan	2.331.429	2.338.085
Bangunan dan prasarana	-	6.672.760
Mesin dan peralatan	-	207.565.911
	15.856.652	227.701.908

11. PROPERTY, PLANT AND EQUIPMENT (Continued)

The Group owned several parcels of land located in Pandaan, Tangerang, Cikarang, Sidoarjo and Hefei (China) with Building Use Rights (Hak Guna Bangunan or HGB) for a period between 20 (twenty) to 30 (thirty) years or until 2022 to 2034 and Land Use Right for a period 50 (fifty) years that will mature in 2059 (Hefei, China). The Management believes that there will be no difficulty in the extension of the landrights since all lands were acquired legally and supported by sufficient evidence of ownership.

Property, plant and equipment of the Group, except for land, were insured against fire, theft and other possible risks with sum insured for Rp 95,599,062, USD 54,605,671 dan Rmb 114,701,544 in 2015 and Rp 85,822,062, USD 54,887,037 and Rmb 137,599,133 in 2014.

The Management believes that the insurance coverage is adequate to cover possible losses on the assets insured.

Management believes that the fair value of the Group's property, plant and equipment, other than those that were revalued is greater than the carrying amount and accordingly there has been no impairment in carrying amount in property, plant and equipment except certain HPPP's machinery. HPPP has provided a provision for such machinery amounting to Rp 311,596.

The gross carrying amounts of each property, plant and equipment which are fully depreciated and are still used by the Group are as follows :

	<i>Furniture, fixtures and office equipment</i>
	<i>Vehicles</i>
	<i>Buildings and improvements</i>
	<i>Machinery and equipment</i>
Total	Total

