

## **LAMPIRAN-LAMPIRAN**

## Lampiran 1

### Daftar Sampel Penelitian

No.	Kode Perusahaan	Nama Perusahaan
1	ASII	PT ASTRA INTERNATIONAL Tbk
2	AUTO	PT ASTRA OTOPARTS Tbk
3	CEKA	PT WILMAR CAHAYA INDONESIA Tbk
4	CINT	PT CHITOSE INTERNASIONAL Tbk
5	CPIN	PT CHAROEN POKPHAND INDONESIA TBK
6	DVLA	PT DARYA-VARIA LABORATORIA TBK
7	ICBP	PT INDOFOOD CBP SUKSES MAKMUR Tbk
8	IKBI	PT SUMI INDO KABEL TBK
9	IMPC	PT IMPACK PRATAMA INDUSTRI Tbk
10	INCI	PT INTANWIJAYA INTERNASIONAL TBK
11	INDF	PT Indofood Sukses Makmur Tbk
12	IPOL	PT INDOPOLY SWAKARSA INDUSTRY Tbk
13	LION	PT LION METAL WORKS Tbk
14	MYOR	PT MAYORA INDAH Tbk
15	PICO	PT PELANGI INDAH CANINDO TBK
16	ROTI	PT NIPPON INDOSARI CORPINDO Tbk
17	SMGR	PT SEMEN INDONESIA (PERSERO) Tbk
18	SMSM	PT SELAMAT SEMPURNA Tbk
19	SRSN	PT INDO ACIDATAMA Tbk
20	TOTO	PT SURYA TOTO INDONESIA Tbk
21	TRST	PT TRIAS SENTOSA Tbk

Sumber : Data diolah Peneliti, 2018

## Lampiran 2

### Perhitungan *Transfer Pricing*

No.	Kode Perusahaan	Transfer Pricing			
		AR Related Party	Total AR	Related Party Transaction %	Transform TP (SQRT)
1	ASII2016	1,537.00	18,946.00	0.0811	0.2848
2	ASII2015	923.00	18,088.00	0.0510	0.2259
3	ASII2014	909.00	21,332.00	0.0426	0.2064
4	AUTO2016	564,524.00	1,638,291.00	0.3446	0.5870
5	AUTO2015	515,084.00	1,551,614.00	0.3320	0.5762
6	AUTO2014	584,667.00	1,678,435.00	0.3483	0.5902
7	CEKA2016	37,835,858,847.00	107,744,230,649.00	0.3512	0.5926
8	CEKA2015	26,442,405,284.00	85,924,406,919.00	0.3077	0.5547
9	CEKA2014	28,595,858,613.00	101,225,328,275.00	0.2825	0.5315
10	CINT2016	1,742,043,992.00	46,012,037,510.00	0.0379	0.1946
11	CINT2015	2,497,788,450.00	50,155,339,778.00	0.0498	0.2232
12	CINT2014	2,372,700,589.00	67,272,405,897.00	0.0353	0.1878
13	CPIN2016	128,882.00	2,316,015.00	0.0556	0.2359
14	CPIN2015	289,173.00	2,998,307.00	0.0964	0.3106
15	CPIN2014	137,334.00	3,159,286.00	0.0435	0.2085
16	DVLA2016	21,342,480.00	461,789,437.00	0.0462	0.2150
17	DVLA2015	32,605,103.00	398,510,527.00	0.0818	0.2860
18	DVLA2014	46,815,319.00	351,272,822.00	0.1333	0.3651
19	ICBP2016	2,736,633.00	3,721,206.00	0.7354	0.8576
20	ICBP2015	2,187,361.00	3,197,834.00	0.6840	0.8271
21	ICBP2014	1,718,119.00	2,695,540.00	0.6374	0.7984
22	IKBI2016	11,306,887.00	13,759,599.00	0.8217	0.9065
23	IKBI2015	11,428,070.00	21,795,150.00	0.5243	0.7241
24	IKBI2014	10,669,578.00	22,641,198.00	0.4712	0.6865
25	IMPC2016	26,097,938,892.00	186,530,793,550.00	0.1399	0.3740
26	IMPC2015	23,181,977,106.00	152,118,253,061.00	0.1524	0.3904
27	IMPC2014	5,740,954,004.00	166,250,123,978.00	0.0345	0.1858
28	INCI2016	15,920,762,359.00	46,741,563,765.00	0.3406	0.5836
29	INCI2015	14,697,474,769.00	26,413,647,515.00	0.5564	0.7459
30	INCI2014	15,173,532,932.00	17,177,954,120.00	0.8833	0.9398
31	INDF2016	887,206.00	4,616,846.00	0.1922	0.4384
32	INDF2015	733,261.00	4,255,814.00	0.1723	0.4151
33	INDF2014	553,910.00	3,555,067.00	0.1558	0.3947
34	IPOL2016	2,498,635.00	44,414,792.00	0.0563	0.2372

35	IPOL2015	1,017,638.00	36,829,799.00	0.0276	0.1662
36	IPOL2014	2,252,385.00	46,341,314.00	0.0486	0.2205
37	LION2016	22,000,679,980.00	107,757,594,823.00	0.2042	0.4518
38	LION2015	19,613,090,341.00	94,307,316,712.00	0.2080	0.4560
39	LION2014	8,341,361,429.00	79,221,770,890.00	0.1053	0.3245
40	MYOR2016	2,831,124,973,353.00	4,364,284,552,253.00	0.6487	0.8054
41	MYOR2015	2,153,904,487,339.00	3,368,430,940,065.00	0.6394	0.7996
42	MYOR2014	1,950,164,516,232.00	3,046,374,390,443.00	0.6402	0.8001
43	PICO2016	74,305,073,161.00	88,944,982,767.00	0.8354	0.9140
44	PICO2015	75,434,816,892.00	86,416,820,860.00	0.8729	0.9343
45	PICO2014	72,522,385,506.00	101,192,474,458.00	0.7167	0.8466
46	ROTI2016	141,530,530,025.00	280,381,386,519.00	0.5048	0.7105
47	ROTI2015	119,893,013,240.00	248,671,775,050.00	0.4821	0.6944
48	ROTI2014	101,773,188,855.00	213,306,120,787.00	0.4771	0.6907
49	SMGR2016	638,200,521.00	3,837,918,210.00	0.1663	0.4078
50	SMGR2015	827,569,631.00	3,543,839,969.00	0.2335	0.4832
51	SMGR2014	747,593,796.00	3,301,247,304.00	0.2265	0.4759
52	SMSM2016	10,354.00	728,221.00	0.0142	0.1192
53	SMSM2015	8,033.00	599,855.00	0.0134	0.1157
54	SMSM2014	12,708.00	574,052.00	0.0221	0.1488
55	SRSN2016	206,457.00	118,463,589.00	0.0017	0.0417
56	SRSN2015	303,000.00	117,335,496.00	0.0026	0.0508
57	SRSN2014	410,998.00	94,876,681.00	0.0043	0.0658
58	TOTO2016	447,844,755,705.00	465,995,963,799.00	0.9610	0.9803
59	TOTO2015	511,614,066,146.00	523,028,546,173.00	0.9782	0.9890
60	TOTO2014	495,068,186,820.00	519,532,129,126.00	0.9529	0.9762
61	TRST2016	11,423,702,775.00	408,872,965,447.00	0.0279	0.1672
62	TRST2015	12,293,694,564.00	428,081,416,006.00	0.0287	0.1695
63	TRST2014	9,148,305,341.00	484,265,476,751.00	0.0189	0.1374

Sumber : Data diolah Peneliti, 2018

### Lampiran 3

#### Perhitungan Beban Pajak

No.	Kode Perusahaan	Beban Pajak		Tax Rate	Transform Tax Rate (SQRT)
		Tax Expense	Laba Kena Pajak		
1	ASII2016	3,951	22,253	0.17755	0.421
2	ASII2015	4,017	19,630	0.20464	0.452
3	ASII2014	4,927	27,058	0.18209	0.427
4	AUTO2016	165,486	648,907	0.25502	0.505
5	AUTO2015	110,895	433,596	0.25576	0.506
6	AUTO2014	136,954	1,091,040	0.12553	0.354
7	CEKA2016	74,760,078,410	285,827,837,455	0.26156	0.511
8	CEKA2015	36,447,040,119	142,271,353,890	0.25618	0.506
9	CEKA2014	14,757,552,091	56,866,547,178	0.25951	0.509
10	CINT2016	7,553,603,434	28,172,913,292	0.26812	0.518
11	CINT2015	12,058,911,492	40,762,330,489	0.29583	0.544
12	CINT2014	10,720,713,334	36,759,612,201	0.29164	0.540
13	CPIN2016	1,731,848	3,983,661	0.43474	0.659
14	CPIN2015	449,030	2,281,628	0.1968	0.444
15	CPIN2014	360,248	2,105,972	0.17106	0.414
16	DVLA2016	62,333,656	214,417,056	0.29071	0.539
17	DVLA2015	36,543,278	144,437,708	0.253	0.503
18	DVLA2014	25,159,730	106,757,491	0.23567	0.485
19	ICBP2016	1,357,953	4,989,254	0.27218	0.522
20	ICBP2015	1,086,486	4,009,634	0.27097	0.521
21	ICBP2014	871,208	3,445,380	0.25286	0.503
22	IKBI2016	1,345,104	5,340,672	0.25186	0.502
23	IKBI2015	779,245	2,931,315	0.26583	0.516
24	IKBI2014	807,803	2,963,130	0.27262	0.522
25	IMPC2016	38,973,036,457	164,796,167,232	0.23649	0.486
26	IMPC2015	17,445,790,361	147,204,866,336	0.11851	0.344
27	IMPC20143	41,571,950,463	331,590,433,815	0.12537	0.354
28	INCI2016	2,856,349,500	13,294,748,095	0.21485	0.464
29	INCI2015	2,259,981,843	19,220,641,866	0.11758	0.343
30	INCI2014	429,659,603	11,486,543,972	0.03741	0.193
31	INDF2016	2,532,747	7,385,228	0.34295	0.586
32	INDF2015	1,730,371	4,962,084	0.34872	0.591
33	INDF2014	1,855,939	6,340,185	0.29273	0.541
34	IPOL2016	1,985,822	10,326,358	0.19231	0.439
35	IPOL2015	2,211,747	6,777,976	0.32631	0.571
36	IPOL2014	2,110,087	8,359,705	0.25241	0.502

37	LION2016	12,325,977,643	54,671,394,698	0.22546	0.475
38	LION2015	12,433,164,026	58,451,801,513	0.21271	0.461
39	LION2014	13,863,444,789	62,576,422,459	0.22154	0.471
40	MYOR2016	457,007,141,573	1,845,683,269,238	0.24761	0.498
41	MYOR2015	390,261,637,241	1,640,494,765,801	0.23789	0.488
42	MYOR2014	119,649,017,130	529,267,706,614	0.22607	0.475
43	PICO2016	3,704,166,354	17,285,721,005	0.21429	0.463
44	PICO2015	2,750,307,561	17,451,317,001	0.1576	0.397
45	PICO2014	3,381,536,806	20,537,790,746	0.16465	0.406
46	ROTI2016	89,639,472,867	369,416,841,698	0.24265	0.493
47	ROTI2015	107,712,914,648	378,251,615,088	0.28477	0.534
48	ROTI2014	64,208,995,297	252,857,341,173	0.25393	0.504
49	SMGR2016	549,584,720	5,084,621,543	0.10809	0.329
50	SMGR2015	1,325,482,459	5,850,923,497	0.22654	0.476
51	SMGR2014	1,509,616,169	7,077,276,008	0.2133	0.462
52	SMSM2016	156,016	658,208	0.23703	0.487
53	SMSM2015	122,410	583,717	0.20971	0.458
54	SMSM2014	119,902	542,028	0.22121	0.470
55	SRSN2016	9,367,689	19,926,070	0.47012	0.686
56	SRSN2015	5,209,875	20,714,663	0.25151	0.502
57	SRSN2014	12,509,067	30,050,062	0.41627	0.645
58	TOTO2016	82,756,308,203	251,320,891,921	0.32929	0.574
59	TOTO2015	96,337,115,958	381,573,896,617	0.25247	0.502
60	TOTO2014	88,764,527,617	384,625,560,340	0.23078	0.480
61	TRST2016	10,599,899,807	23,194,967,133	0.45699	0.676
62	TRST2015	17,404,640,747	51,097,812,346	0.34061	0.584
63	TRST2014	21,304,791,316	63,330,489,681	0.33641	0.580

Sumber : Data diolah Peneliti, 2018

## Lampiran 4

### Perhitungan *Tunneling Incentive*

No.	Kode Perusahaan	Tunneling Incentive	Transform Tun (SQRT)
1	ASII2016	50.11%	0.71
2	ASII2015	50.11%	0.71
3	ASII2014	50.11%	0.71
4	AUTO2016	80.00%	0.89
5	AUTO2015	80.00%	0.89
6	AUTO2014	80.00%	0.89
7	CEKA2016	87.02%	0.93
8	CEKA2015	87.02%	0.93
9	CEKA2014	87.02%	0.93
10	CINT2016	68.43%	0.83
11	CINT2015	68.43%	0.83
12	CINT2014	68.43%	0.83
13	CPIN2016	55.53%	0.75
14	CPIN2015	55.53%	0.75
15	CPIN2014	55.53%	0.75
16	DVLA2016	92.46%	0.96
17	DVLA2015	93.00%	0.96
18	DVLA2014	93.00%	0.96
19	ICBP2016	80.53%	0.90
20	ICBP2015	80.53%	0.90
21	ICBP2014	80.53%	0.90
22	IKBI2016	93.06%	0.96
23	IKBI2015	46.15%	0.68
24	IKBI2014	46.15%	0.68
25	IMPC2016	33.69%	0.58
26	IMPC2015	33.69%	0.58
27	IMPC20143	33.69%	0.58
28	INCI2016	20.80%	0.46
29	INCI2015	20.80%	0.46
30	INCI2014	20.80%	0.46
31	INDF2016	50.07%	0.71
32	INDF2015	50.07%	0.71
33	INDF2014	50.07%	0.71
34	IPOL2016	29.54%	0.54
35	IPOL2015	41.01%	0.64
36	IPOL2014	41.01%	0.64

37	LION2016	28.85%	0.54
38	LION2015	28.85%	0.54
39	LION2014	28.85%	0.54
40	MYOR2016	32.93%	0.57
41	MYOR2015	32.93%	0.57
42	MYOR2014	32.93%	0.57
43	PICO2016	76.16%	0.87
44	PICO2015	76.16%	0.87
45	PICO2014	76.16%	0.87
46	ROTI2016	31.50%	0.56
47	ROTI2015	31.50%	0.56
48	ROTI2014	31.50%	0.56
49	SMGR2016	51.01%	0.71
50	SMGR2015	51.01%	0.71
51	SMGR2014	51.01%	0.71
52	SMSM2016	58.13%	0.76
53	SMSM2015	58.13%	0.76
54	SMSM2014	58.13%	0.76
55	SRSN2016	35.21%	0.59
56	SRSN2015	35.21%	0.59
57	SRSN2014	35.21%	0.59
58	TOTO2016	37.90%	0.62
59	TOTO2015	39.48%	0.63
60	TOTO2014	39.48%	0.63
61	TRST2016	25.52%	0.51
62	TRST2015	25.52%	0.51
63	TRST2014	28.54%	0.53

Sumber : Data diolah Peneliti, 2018



## Lampiran 5

### Perhitungan Mekanisme Bonus

No.	Kode Perusahaan	Mekanisme Bonus		Bonus	Transform Bonus (SQRT)
		Laba Bersih tahun t	Laba Bersih tahun t-1		
1	ASII2016	18,302	15,613	1.172228	1.083
2	ASII2015	15,613	22,131	0.705481	0.840
3	ASII2014	22,131	22,297	0.992555	0.996
4	AUTO2016	483,421	322,701	1.498046	1.224
5	AUTO2015	322,701	954,086	0.338231	0.582
6	AUTO2014	954,086	999,766	0.954309	0.977
7	CEKA2016	249,697,013,626	106,549,446,980	2.343485	1.531
8	CEKA2015	106,549,446,980	41,001,414,954	2.598677	1.612
9	CEKA2014	41,001,414,954	65,068,958,558	0.630123	0.794
10	CINT2016	20,619,309,858	29,477,807,514	0.699486	0.836
11	CINT2015	29,477,807,514	26,065,329,538	1.13092	1.063
12	CINT2014	26,065,329,538	42,154,164,550	0.618333	0.786
13	CPIN2016	2,225,402	1,832,598	1.214343	1.102
14	CPIN2015	1,832,598	1,745,724	1.049764	1.025
15	CPIN2014	1,745,724	2,528,690	0.690367	0.831
16	DVLA2016	152,083,400	107,894,430	1.409557	1.187
17	DVLA2015	107,894,430	81,597,761	1.322272	1.150
18	DVLA2014	81,597,761	125,796,473	0.648649	0.805
19	ICBP2016	3,631,301	2,923,148	1.242257	1.115
20	ICBP2015	2,923,148	2,574,172	1.135568	1.066
21	ICBP2014	2,574,172	2,235,040	1.151734	1.073
22	IKBI2016	3,995,568	2,153,074	1.85575	1.362
23	IKBI2015	2,153,074	2,161,327	0.996182	0.998
24	IKBI2014	2,153,074	1,086,362	1.981912	1.408
25	IMPC2016	125,823,130,775	129,759,075,975	0.969667	0.985
26	IMPC2015	129,759,075,975	290,018,483,352	0.447417	0.669
27	IMPC20143	290,018,483,352	185,668,041,474	1.562027	1.250
28	INCI2016	9,988,836,259	16,960,660,023	0.588941	0.767
29	INCI2015	16,960,660,023	11,056,884,369	1.533946	1.239
30	INCI2014	11,056,884,369	10,331,808,096	1.070179	1.034
31	INDF2016	5,266,906	3,709,501	1.419842	1.192
32	INDF2015	3,709,501	5,229,489	0.709343	0.842
33	INDF2014	5,229,489	3,416,635	1.530596	1.237
34	IPOL2016	6,497,367	2,664,780	2.438238	1.561
35	IPOL2015	2,664,780	4,162,440	0.640197	0.800
36	IPOL2014	4,162,440	9,503,444	0.437993	0.662

37	LION2016	42,345,417,055	46,018,637,487	0.92018	0.959
38	LION2015	46,018,637,487	48,712,977,670	0.944689	0.972
39	LION2014	48,712,977,670	64,761,350,816	0.752192	0.867
40	MYOR2016	1,388,676,127,665	1,250,233,128,560	1.110734	1.054
41	MYOR2015	1,250,233,128,560	409,618,689,484	3.052188	1.747
42	MYOR2014	409,618,689,484	1,013,558,238,779	0.404139	0.636
43	PICO2016	13,753,451,941	14,975,406,018	0.918403	0.958
44	PICO2015	14,975,406,018	16,226,153,752	0.922918	0.961
45	PICO2014	16,226,153,752	15,439,372,429	1.050959	1.025
46	ROTI2016	279,777,368,831	270,538,700,440	1.034149	1.017
47	ROTI2015	270,538,700,440	188,648,345,876	1.43409	1.198
48	ROTI2014	188,648,345,876	158,015,270,921	1.193861	1.093
49	SMGR2016	4,535,036,823	4,525,441,038	1.00212	1.001
50	SMGR2015	4,525,441,038	5,567,659,839	0.812808	0.902
51	SMGR2014	5,567,659,839	5,354,298,521	1.039849	1.020
52	SMSM2016	502,192	461,307	1.088629	1.043
53	SMSM2015	461,307	421,095	1.095494	1.047
54	SMSM2014	421,095	338,223	1.245022	1.116
55	SRSN2016	11,056,051	15,504,788	0.713073	0.844
56	SRSN2015	15,504,788	14,600,316	1.061949	1.031
57	SRSN2014	14,600,316	15,994,295	0.912845	0.955
58	TOTO2016	168,564,583,718	285,236,780,659	0.590964	0.769
59	TOTO2015	285,236,780,659	295,861,032,723	0.96409	0.982
60	TOTO2014	295,861,032,723	236,557,513,162	1.250694	1.118
61	TRST2016	33,794,866,940	25,314,103,403	1.335021	1.155
62	TRST2015	25,314,103,403	30,256,039,162	0.836663	0.915
63	TRST2014	30,256,039,162	32,965,552,359	0.917808	0.958

## Lampiran 6

### Neraca Laporan Keuangan

	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	13.078.078	14.157.819	Cash and cash equivalents
Investasi jangka pendek	2,3,5,35,36	534.138	1.090.607	665.340	Short-term investments
Piutang Usaha	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	887.208	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	8.446.349	Inventories - net
Uang muka dan jaminan	8	899.403	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	165.308	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>41.014.127</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	1.064.600	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	2,3,10,20,34				Plantations
Tanaman menghasilkan - neto		6.014.014	5.193.423	5.116.106	Mature plantations - net
Tanaman belum menghasilkan		3.095.395	3.612.838	3.197.449	Immature plantations
Hutan tanaman industri, neto	2,3,12,2,3,13,	284.162	281.726	279.221	Industrial timber plantations, net
Aset tetap - neto	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	948.128	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>45.063.124</b>	<b>Total Non-Current Assets</b>
<b>TOTAL ASET</b>	38	<b>82.174.515</b>	<b>91.831.526</b>	<b>86.077.251</b>	<b>TOTAL ASSETS</b>

## Lampiran 7

## Laporan Laba Rugi

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	88.760.817	84.061.847	83.684.462	NET SALES
Beban pokok penjualan	2,13,29, 33,34	47.321.877	48.803.889	48.486.817	COST OF GOODS SOLD
LABA BRUTO		19.428.440	17.268.068	17.128.836	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	7.982.886	7.319.820	INCOME FROM OPERATIONS
Penghasilan keuangan	2,31,38	1.050.651	735.879	858.838	Finance income
Beban keuangan	2,32,38	(1.574.152)	(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	4.962.084	6.340.186	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	4.862.481	3.231.713	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	477.788	746.243	INCOME FOR THE YEAR FROM A DISCONTINUED OPERATION
LABA TAHUN BERJALAN	38	6.286.908	3.709.501	6.228.489	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>
Laba (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	(1.880)	(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	(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	(304.233)	Exchange differences on translation of financial statements
Bagian penghasilan (rugi) komprehensif lain dari entitas asosiasi setelah pajak	9	182.646	(173.187)	(74.928)	Share of other comprehensive income (losses) of associates, net of tax
Laba (rugi) perubahan nilai wajar atas hedging arus kas	2	(61.013)	(129.548)	92.948	Fair value gains (losses) arising from cash flow hedges
Penghasilan (rugi) komprehensif					Other comprehensive income

## Lampiran 7

### Catatan atas Laporan Keuangan (Modal Saham)

#### 23. MODAL SAHAM

Rincian pemegang saham Perusahaan dan kepemilikan sahamnya masing-masing pada tanggal-tanggal pelaporan adalah sebagai berikut:

Nama Pemegang Saham	Saham Ditempatkan dan Disetor Penuh (angka penuh)/ Total Shares Issued and Fully Paid (full amount)	Persentase Kepemilikan/ Percentage of Ownership	Jumlah/ Amounts	Name of Shareholders
CAB Holdings Limited, Seychelles	4.396.103.450	50,07%	439.610	CAB Holdings Limited, Seychelles
Anthoni Salim	1.329.770	0,02%	133	Anthoni Salim
Taufik Wiraatmadja	50.000	-	5	Taufik Wiraatmadja
Franciscus Welirang	250	-	-	Franciscus Welirang
Masyarakat (dengan pemilikan masing-masing dibawah 5%)	4.382.943.030	49,91%	438.295	Public (with ownership interest each below 5%)
<b>Total</b>	<b>8.780.426.500</b>	<b>100,00%</b>	<b>878.043</b>	<b>Total</b>

#### 23. CAPITAL STOCK

The details of the Company's shareholders and their respective share ownership at reporting dates are as follows: