

DAFTAR LAMPIRAN

Laporan Posisi Keuangan PT. Mustika Ratu Tbk 2017-2018

	Catatan	2018	2017	
PT MUSTIKA RATU TBK DAN ENTITAS ANAK		PT MUSTIKA RATU TBK AND ITS SUBSIDIARIES		
LAPORAN POSISI KEUANGAN KONSOLIDASIAN		CONSOLIDATED STATEMENT OF FINANCIAL POSITION		
31 DESEMBER 2018		DECEMBER 31, 2018		
(Disajikan dalam Rupiah, kecuali dinyatakan lain)		(Expressed in Rupiah, unless otherwise specified)		
		<u>2018</u>	<u>2017</u>	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	4, 33a, 34	16,903,117,021	21,051,543,946	Cash and cash equivalents
Piutang usaha	5, 33a, 34	192,679,159,586	211,942,312,219	Trade receivables
Piutang lain-lain	6, 33a, 34	17,639,870,282	23,292,447,212	Others receivables
Persediaan	7	129,358,432,611	199,760,005,307	Inventories
Pajak dibayar dimuka	17a	5,548,324,046	82,117,389	Prepaid taxes
Biaya dibayar dimuka	8	17,963,518,143	11,216,361,143	Prepaid expenses
Uang muka pemasok dan lainnya	9	6,119,571,806	5,169,519,316	Advances to suppliers and others
		<u>382,536,851,179</u>	<u>384,262,966,538</u>	
ASET TIDAK LANCAR				NON CURRENT ASSETS
Aset tetap - setelah dikurangi akumulasi penyusutan pada 31 Desember 2018 dan 2017 masing-masing sebesar Rp126.422.597.902 dan Rp108.054.419.656	11	59,744,095,800	62,835,103,141	Property, plant and equipment - net of accumulated depreciation as of December 31, 2018 and 2017 amounting to Rp126,422,597,902 and Rp108,054,419,656, respectively
Properti investasi	12	59,597,340,772	25,707,241,772	Investment property
Uang jaminan - pihak berelasi	19, 33a, 34	2,099,504,906	1,968,535,664	Deposits - related parties
Tagihan pajak pengembalian	17b	9,981,179,794	9,995,179,794	Estimated claim for tax refund
Aset pajak tangguhan	17c	9,326,298,749	12,584,834,380	Deferred tax assets
Aset tidak lancar lainnya	16	22,304,771,938	10,000,000	Other non-current assets
		<u>129,556,932,668</u>	<u>113,091,532,951</u>	
JUMLAH ASET		<u>511,897,783,847</u>	<u>497,354,499,489</u>	TOTAL ASSETS

PT MUSTIKA RATU TBK DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
(lanjutan)
31 DESEMBER 2018
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT MUSTIKA RATU TBK AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(continued)
DECEMBER 31, 2018
(Expressed in Rupiah, unless otherwise specified)

	Catatan	2018	2017	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang bank jangka pendek	13, 34	54,589,768,443	53,415,327,801	Short-term bank loans
Utang usaha – pihak ketiga	14, 32c, 34	39,894,673,698	31,237,164,909	Trade payables – third parties
Utang lain-lain – pihak ketiga	15, 33c, 34	5,257,111,751	4,235,631,953	Other payable – third parties
Pinjaman pihak berelasi	19	19,100,588,759	14,102,226,758	Due to related parties
Utang pajak	17b	2,242,917,585	2,377,210,571	Taxes payable
Biaya yang masih harus dibayar	16	851,731,991	906,282,037	Accrued expenses
Utang dividen	33c, 34	283,056,366	283,056,366	Dividends payable
Uang muka		55,000,028	163,000,028	Advance
Utang bank jangka panjang – bagian yang jatuh tempo dalam waktu satu tahun	13, 34	50,620,638	94,021,901	Bank loans – current portion of long term liabilities
Utang sewa guna usaha – bagian yang jatuh tempo dalam waktu satu tahun	34	603,706,631	-	Debt leasing– current portion of long term liabilities
		122,929,175,890	106,813,922,324	
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Utang bank jangka panjang – setelah dikurangi bagian yang jatuh tempo dalam satu tahun	13, 33c, 34	628,694,093	49,192,657	Long-term bank loans – net of current maturity portion
Liabilitas imbalan pasca kerja	18	20,355,917,104	23,759,890,104	Post-employment benefits liabilities
		20,984,611,197	23,809,082,761	
JUMLAH LIABILITAS		143,913,787,087	130,623,005,085	TOTAL LIABILITIES
EKUITAS				EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik - Entitas induk				Equity attributable to owners of the Parent company
Modal dasar – nilai nominal Rp125 (nilai penuh) per lembar saham sejumlah 800.000.000 lembar saham	20	53,500,000,000	53,500,000,000	Capital stock - par value Rp125 (full amount) per share, authorized capital 800,000,000 shares.
Modal dasar ditempatkan dan disetor penuh sejumlah 428.000.000 lembar Saham				Capital issued and fully paid-in 428,000,000 shares
Tambahan modal disetor	21	56,710,000,000	56,710,000,000	Additional paid-in capital
Saldo laba				Retained earnings
- Telah ditentukan penggunaannya		13,748,488,606	13,748,488,606	- Appropriated
- Belum ditentukan penggunaannya		218,230,527,092	220,487,659,512	- Unappropriated
Selisih kurs karena penjabaran laporan Keuangan		30,415,936,256	30,218,929,103	Exchange difference due to translation of financial statements
Komponen ekuitas lainnya		(4,680,483,191)	(7,982,193,765)	Other equity components
Kepentingan non-pengendali		49,528,017	48,530,548	Non-controlling interest
JUMLAH EKUITAS		367,973,996,780	366,731,414,004	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		511,887,783,867	497,354,419,089	TOTAL LIABILITIES AND EQUITY

Laporan Laba Rugi PT. Mustika Ratu Tbk 2017-2018

		PT MUSTIKA RATU TBK DAN ENTITAS ANAK LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN 31 DESEMBER 2018 (Disajikan dalam Rupiah, kecuali dinyatakan lain)		PT MUSTIKA RATU TBK AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME DECEMBER 31, 2018 (Expressed in Rupiah, unless otherwise specified)	
	Catatan	2018	2017		
PENJUALAN BERSIH	24, 32	300,572,751,733	344,678,666,245		NET SALES
BEBAN POKOK PENJUALAN	25, 32	(126,237,236,215)	(145,109,272,647)		COST OF SALES
LABA BRUTO		174,335,515,518	199,569,393,598		GROSS PROFIT
Beban penjualan	26, 32	(121,854,966,846)	(149,895,559,375)		Selling expenses
Beban administrasi dan umum	27, 32	(43,793,006,242)	(43,984,434,952)		General and administrative expenses
Laba selisih kurs - bersih		2,293,299,533	1,834,023,590		Gain on foreign exchange - net
Beban lain-lain	28	(3,391,029,312)	(3,878,361,119)		Other expense
		(166,745,702,867)	(195,924,331,856)		
LABA USAHA		7,589,812,651	3,645,061,742		OPERATING PROFIT
Beban keuangan	29, 32	(6,507,057,142)	(5,568,603,458)		Finance expenses
Pendapatan lain-lain	30	794,345,026	567,970,732		Other income
		(5,712,712,116)	(5,000,632,726)		
LABA (RUGI) SEBELUM PAJAK PENGHASILAN		1,877,100,535	(1,355,570,984)		INCOME (LOSS) BEFORE INCOME TAX
MANFAAT (BEBAN) PAJAK PENGHASILAN - BERSIH					INCOME TAX BENEFIT (EXPENSES) - NET
Kumulatif	17d	(2,036,563,500)	(2,112,623,314)		Current tax
Tanggungan	17e	(2,097,013,532)	2,184,862,189		Deferred tax
		(4,133,577,032)	72,238,875		
LABA (RUGI) TAHUN BERJALAN		(2,256,476,497)	(1,283,332,109)		PROFIT (LOSS) FOR THE CURRENT YEAR
PENGHASILAN KOMPREHENSIF LAIN					OTHER COMPREHENSIVE INCOME
Pos-pos yang akan direklasifikasi ke laba rugi					Items that will be reclassified to profit or loss
Selisih kurs, karena penjabaran laporan keuangan		197,007,153	299,986,440		Exchange difference due to translation of financial statements
Pos-pos yang tidak akan direklasifikasi ke laba rugi					Items that would never be reclassified to profit or loss
Keuntungan (kerugian) aktuarial		4,402,736,161	(1,832,587,069)		Actuarial gain or (loss)
Pajak penghasilan terkait dengan komponen penghasilan komprehensif lainnya		(1,100,684,040)	458,146,767		Income tax relating to components of other comprehensive income
		3,302,052,121	(1,374,440,302)		
Jumlah penghasilan komprehensif lain		3,499,059,274	(1,074,453,862)		Total other comprehensive income
JUMLAH LABA (RUGI) KOMPREHENSIF		1,242,582,777	(2,367,786,971)		TOTAL COMPREHENSIVE INCOME (LOSS)

Laporan Posisi Keuangan PT. Mustika Ratu Tbk Tahun 2018-2019

PT MUSTIKA RATU Tbk DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2019
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)

PT MUSTIKA RATU Tbk AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As of December 31, 2019
(Expressed in Rupiah, Unless Otherwise Stated)

	Catatan/ Notes	2019	2018	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	5, 36	10.099.505.476	16.003.117.023	<i>Cash and cash equivalents</i>
Piutang usaha - pihak ketiga	6, 35a, 36	214.230.984.938	192.679.159.586	<i>Trade receivables - third parties</i>
Piutang lain-lain - pihak ketiga	7, 35a, 36	20.534.938.159	17.639.870.282	<i>Other receivables - third parties</i>
Persediaan	8	128.353.150.403	126.358.482.691	<i>Inventories</i>
Pajak dibayar dimuka	18a	3.956.195.699	5.548.324.048	<i>Prepaid taxes</i>
Biaya dibayar dimuka	9	28.570.889.295	17.983.318.143	<i>Prepaid expenses</i>
Uang muka pemasok dan lainnya	10	6.962.054.091	6.118.579.406	<i>Advances to suppliers and others</i>
		412.707.718.061	382.330.851.179	
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset tetap - bersih	11	54.872.479.523	59.744.095.869	<i>Property, plant and equipment - net</i>
Properti investasi	12	25.707.540.772	25.707.540.772	<i>Investment properties</i>
Uang jaminan - pihak berelasi	21, 35a, 36	2.020.250.761	2.089.304.506	<i>Security deposits - related party</i>
Tagihan pajak penghasilan	18d	9.985.120.794	9.985.120.794	<i>Claim for tax refund</i>
Aset pajak tangguhan	18f	9.545.501.796	9.726.298.749	<i>Deferred tax assets</i>
Aset tidak lancar lainnya	13	17.924.536.288	22.304.771.998	<i>Other non-current assets</i>
		120.056.229.934	129.556.932.688	
JUMLAH ASET		532.762.947.995	511.887.783.867	TOTAL ASSETS

LAPORAN POSISI KEUANGAN KONSOLIDASIAN
(lanjutan)
Tanggal 31 Desember 2019
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(continued)
As of December 31, 2019
(Expressed in Rupiah, Unless Otherwise Stated)

	Catatan/ Notes	2019	2018	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang bank jangka pendek	14a, 35c, 36	54.549.705.194	54.589.768.443	<i>Short-term bank loan</i>
Utang usaha - pihak ketiga	15, 35c, 36	37.670.738.643	39.894.673.698	<i>Trade payables - third parties</i>
Utang lain-lain - pihak ketiga	16, 35c, 36	3.248.667.950	5.257.111.751	<i>Other payables - third parties</i>
Pinjaman pihak berelasi	21	29.602.226.758	19.100.588.759	<i>Due to related parties</i>
Utang pajak	18b	3.140.424.517	2.242.917.585	<i>Taxes payable</i>
Beban akrual	17, 35c, 36	11.761.824.192	851.731.991	<i>Accrued expenses</i>
Utang dividen	35c, 36	283.056.366	283.056.366	<i>Dividends payable</i>
Pendapatan diterima dimuka		2.214.560.090	55.000.028	<i>Unearned revenue</i>
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun:				<i>Current maturities of long-term liabilities:</i>
Utang bank	14b, 35c, 36	-	50.620.638	<i>Bank loan</i>
Liabilitas sewa pembiayaan	19, 35c, 36	460.322.006	603.706.631	<i>Finance lease liabilities</i>
		142.931.525.716	122.929.175.890	
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Liabilitas jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam satu tahun:				<i>Long-term liabilities - net of current maturities:</i>
Liabilitas sewa pembiayaan	19, 35c, 36	309.726.923	628.694.093	<i>Finance lease liabilities</i>
Liabilitas imbalan kerja	20	20.880.170.306	20.355.917.104	<i>Employee benefits liability</i>
		21.189.897.229	20.984.611.197	
JUMLAH LIABILITAS		164.121.422.945	143.913.787.087	TOTAL LIABILITIES

EKUITAS				EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik - entitas induk				<i>Equity attributable to owners of the parent company</i>
Modal saham - nilai nominal Rp125 per lembar saham				<i>Share capital - par value Rp125 per share</i>
Modal dasar - 800.000.000 lembar saham				<i>Authorized - 800,000,000 shares</i>
Modal ditempatkan dan disetor penuh - 428.000.000 lembar saham	22	53.500.000.000	53.500.000.000	<i>Issued and fully paid-up capital - 428,000,000 shares</i>
Tambahan modal disetor	23	56.710.000.000	56.710.000.000	<i>Additional paid-in capital</i>
Saldo laba				<i>Retained earnings:</i>
- Telah ditentukan penggunaannya		13.748.488.606	13.748.488.606	<i>- Appropriated</i>
- Belum ditentukan penggunaannya		218.361.709.481	218.230.527.092	<i>- Unappropriated</i>
Selisih kurs penjabaran laporan keuangan		30.561.798.963	30.415.936.256	<i>Exchange difference due to translation of financial statements</i>
Penghasilan komprehensif lain		(4.290.563.796)	(4.680.483.191)	<i>Other comprehensive income</i>
Kepentingan non-pengendali		50.091.796	49.528.017	<i>Non-controlling interest</i>
JUMLAH EKUITAS		<u>368.641.828.080</u>	<u>367.973.996.780</u>	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		<u>532.762.947.995</u>	<u>511.887.783.867</u>	TOTAL LIABILITIES AND EQUITY



Laporan Laba Rugi PT. Mustika Ratu Tbk Tahun 2018-2019

PT MUSTIKA RATU Tbk DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2019
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)

PT MUSTIKA RATU Tbk AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the Year Ended
December 31, 2019
(Expressed in Rupiah, Unless Otherwise Stated)

	Catatan/ Notes	2019	2018	
PENJUALAN - BERSIH	26, 34	306.224.577.860	300.572.751.733	SALES - NET
BEBAN POKOK PENJUALAN	27	(120.806.351.025)	(126.237.236.215)	COST OF GOODS SOLD
LABA BRUTO		184.419.226.835	174.335.515.518	GROSS PROFIT
Beban penjualan	28	(127.264.471.191)	(121.854.966.846)	Selling expenses
Beban umum dan administrasi (Rugi) laba selisih kurs - bersih	29	(48.192.315.737)	(43.793.006.242)	General and administrative expenses (Loss)/gain on foreign exchange - net
Pendapatan (beban) lain-lain - bersih	30	1.197.571.730	(3.391.029.312)	Other income/(expenses) - net
		(175.331.100.800)	(166.745.702.867)	
LABA USAHA		9.088.126.035	7.599.812.651	PROFIT FROM OPERATIONS
Beban keuangan	31, 34	(6.810.180.321)	(6.507.057.142)	Finance cost
Pendapatan keuangan	32, 34	151.592.505	794.845.026	Finance income
		(6.658.587.816)	(5.712.212.116)	
LABA SEBELUM BEBAN PAJAK PENGHASILAN		2.429.538.219	1.877.100.535	PROFIT BEFORE INCOME TAX EXPENSES
(BEBAN) MANFAAT PAJAK PENGHASILAN - BERSIH				INCOME TAX (EXPENSES) BENEFIT - NET
Kimi	18d	(2.465.148.195)	(2.036.565.500)	Current tax
Tanggihan	18e	167.446.644	(2.097.013.532)	Deferred tax
		(2.297.701.551)	(4.133.577.032)	
LABA/(RUGI) TAHUN BERJALAN		131.836.668	(2.256.476.497)	PROFIT/(LOSS) FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos-pos yang akan direklasifikasi ke laba rugi				Items that will be reclassified to profit or loss
Selisih kurs penjabaran laporan keuangan		145.862.707	197.007.153	Exchange difference due to translation of financial statements
Pos-pos yang tidak akan direklasifikasi ke laba rugi				Items that will not be reclassified to profit or loss
Keuntungan aktuarial		519.771.860	4.402.736.161	Actuarial gain
Pajak penghasilan terkait dengan komponen penghasilan komprehensif lainnya		(129.942.965)	(1.100.684.040)	Income tax relating to components of other comprehensive income
		389.828.895	3.302.052.121	

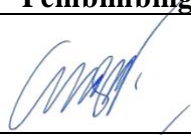





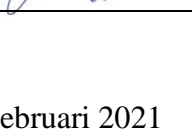

KARTU BIMBINGAN

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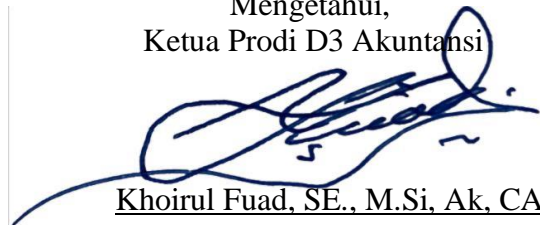
Program Studi : D3 Akuntansi

Judul : Analisis Rasio Likuiditas, Solvabilitas, dan Profitabilitas Laporan Keuangan Untuk Menilai Kinerja PT Mustika Ratu Tbk.

No	Tanggal	Materi Bimbingan	Media	TTD Dosen Pembimbing
1.	17 November 2020	Pengarahan dan mekanisme bimbingan	Whatsapp	
2.	24 November 2020	Pengarahan laporan	Whatsapp	
3.	28 Desember 2020	Konsultasi judul	Whatsapp	
4.	07 Januari 2021	Pengajuan judul	Whatsapp	
5.	27 Januari 2021	Evaluasi bab I – III	Whatsapp	
6.	28 Januari 2021	Evaluasi bab I – III	Whatsapp	
7.	01 Februari 2021	Evaluasi bab I – V	Whatsapp	
8.	05 Februari 2021	Acc laporan	Whatsapp	

Semarang, 05 Februari 2021

Mengetahui,
Ketua Prodi D3 Akuntansi



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