

Laporan Keuangan PT Polychem Indonesia Tbk

PT. POLYCHEM INDONESIA Tbk DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
31 DESEMBER 2014 DAN 2013

PT. POLYCHEM INDONESIA Tbk AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2014 AND 2013

	Catatan/ Notes	31 Desember/December 31,		
		2014 USD	2013 USD	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	5	28.437.832	24.185.638	Cash and cash equivalents
Aset keuangan lainnya	6	4.618.018	31.349.365	Other financial assets
Piutang usaha	7			Trade accounts receivable
Pihak berelasi	30	14.897.936	14.452.394	Related party
Pihak ketiga		25.290.493	36.843.899	Third parties
Piutang lain-lain				Other accounts receivable
Pihak berelasi	8a,30	120.613	63.441	Related parties
Pihak ketiga		315.036	1.246.768	Third parties
Persediaan - setelah dikurangi penyisihan penurunan nilai sebesar USD 8.866.604 tahun 2014 dan USD 3.631.779 tahun 2013	9	78.033.665	110.441.806	Inventories - net of allowance for decline in value of USD 8,866,604 in 2014 and USD 3,631,779 in 2013
Uang muka		4.450.791	1.141.760	Advances
Pajak dibayar dimuka	10	14.948.477	22.624.286	Prepaid taxes
Biaya dibayar dimuka		449.032	469.379	Prepaid expenses
Jumlah Aset Lancar		<u>171.561.893</u>	<u>242.818.736</u>	Total Current Assets
ASET TIDAK LANCAR				NONCURRENT ASSETS
Aset tetap - setelah dikurangi akumulasi penyusutan sebesar USD 104.318.564 tahun 2014 dan USD 76.985.518 tahun 2013	11	292.890.647	314.973.896	Property, plant and equipment - net of accumulated depreciation of USD 104,318,564 in 2014 and USD 76,985,518 in 2013
Uang muka pembelian aset tetap		1.577.136	2.905.229	Advance for purchases of property, plant and equipment
Lain-lain		36.879	38.372	Others
Jumlah Aset Tidak Lancar		<u>294.504.662</u>	<u>317.917.497</u>	Total Noncurrent Assets
JUMLAH ASET		<u><u>466.066.555</u></u>	<u><u>560.736.233</u></u>	TOTAL ASSETS

LIABILITAS DAN EKUITAS**LIABILITAS JANGKA PENDEK**

Utang usaha kepada pihak ketiga	12	18.115.048	41.290.148
Utang lain-lain			
Pihak berelasi	8b,30	14.473.757	12.187.027
Pihak ketiga		208.552	585.675
Utang pajak	13	504.338	707.042
Biaya yang masih harus dibayar	14	1.549.013	1.327.008
Utang muka penjualan		2.137.377	1.662.653
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun			
Utang bank	15	4.871.288	4.599.693
Wesel bayar	16	25.394.871	29.777.716
Jumlah Liabilitas Jangka Pendek		<u>67.254.242</u>	<u>92.138.958</u>

LIABILITAS JANGKA PANJANG

Liabilitas jangka panjang • setelah dikurangi bagian yang jatuh tempo dalam satu tahun			
Utang bank	15	19.657.914	23.658.527
Wesel bayar	16	13.149.195	44.752.074
Liabilitas pajak tangguhan • bersih	28	13.038.408	22.561.041
Utang lain-lain kepada pihak berelasi	8b,30	52.126.677	53.200.087
Liabilitas imbalan pasca kerja	17	5.928.159	5.011.668
Jumlah Liabilitas Jangka Panjang		<u>103.900.353</u>	<u>149.181.397</u>

JUMLAH LIABILITAS

	<u>171.154.595</u>	<u>241.318.355</u>
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EKUITAS

Ekuitas yang dapat diatribusikan kepada Pemilik Entitas Induk			
Modal saham • nilai nominal Rp 500 per saham			
Modal dasar • 8.500.000.000 saham			
Modal ditempatkan dan disetor • 3.889.179.559 saham	18	216.281.813	216.281.813
Tambahan modal disetor	19	58.441.593	58.441.593
Pendapatan komprehensif lain	20	1.123.524	922.097
Saldo laba			
Defisit pada tanggal 31 Desember 2010 telah dieliminasi sehubungan dengan kuasi-reorganisasi			
Ditentukan penggunaannya	21	1.527.983	1.027.983
Tidak ditentukan penggunaannya		17.828.051	42.450.461
Ekuitas yang dapat diatribusikan kepada Pemilik Entitas Induk		<u>295.202.964</u>	<u>319.123.947</u>

KEPENTINGAN NONPENGENDALI

	<u>(291.004)</u>	<u>293.931</u>
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Jumlah Ekuitas

	<u>294.911.960</u>	<u>319.417.878</u>
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JUMLAH LIABILITAS DAN EKUITAS

	<u><u>468.068.555</u></u>	<u><u>560.736.233</u></u>
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LIABILITIES AND EQUITY**CURRENT LIABILITIES**

Trade accounts payable to third parties		
Other accounts payable		
Related parties		
Third parties		
Taxes payable		
Accrued expenses		
Sales advances		
Current maturities of long-term liabilities		
Bank loans		
Notes payable		
Total Current Liabilities		

NONCURRENT LIABILITIES

Long-term liabilities • net of current maturities		
Bank loans		
Notes payable		
Deferred tax liabilities • net		
Other accounts payable to a related party		
Post-employment benefits obligation		
Total Noncurrent Liabilities		

TOTAL LIABILITIES**EQUITY**

Equity attributable to the owners of the Company		
Capital stock • Rp 500 par value per share		
Authorized • 8,500,000,000 shares		
Subscribed and paid-up • 3,889,179,559 shares		
Additional paid-in capital		
Other comprehensive income		
Retained earnings		
Deficit as of December 31, 2010 was eliminated in connection with quasi-reorganization		
Appropriated		
Unappropriated		
Equity attributable to the owners of the Company		

NON-CONTROLLING INTERESTS**Total Equity****TOTAL LIABILITIES AND EQUITY**

PT. POLYCHEM INDONESIA Tbk DAN ENTITAS ANAK
LAPORAN LABA RUGI KOMPREHENSIF KONSOLIDASIAN
UNTUK TAHUN-TAHUN YANG BERAKHIR
31 DESEMBER 2014 DAN 2013

PT. POLYCHEM INDONESIA Tbk AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED
DECEMBER 31, 2014 AND 2013

	Catatan/ Notes	2014 USD	2013 USD	
PENJUALAN BERSIH	23,30	449.082.197	505.319.535	NET SALES
BEBAN POKOK PENJUALAN	24	454.881.408	490.529.575	COST OF GOODS SOLD
LABA (RUGI) KOTOR		<u>(15.799.211)</u>	<u>14.889.959</u>	GROSS PROFIT (LOSS)
Beban penjualan	25	(2.102.265)	(2.131.717)	Selling expenses
Beban umum dan administrasi	25	(7.501.755)	(7.974.954)	General and administrative expenses
Beban keuangan	27	(5.415.521)	(7.102.451)	Finance cost
Penghasilan investasi		305.520	232.859	Investment income
Keuntungan kurs mata uang asing		1.377.279	12.777.542	Gain on foreign exchange
Keuntungan dan kerugian lain-lain		<u>(4.092.875)</u>	<u>4.127.029</u>	Other gains and losses
LABA (RUGI) SEBELUM PAJAK		<u>(34.229.828)</u>	<u>14.718.267</u>	INCOME (LOSS) BEFORE TAX
MANFAAT (BEBAN) PAJAK	28			TAX BENEFIT (EXPENSE)
Pajak kini		*	(3.111.052)	Current tax
Pajak tangguhan		<u>9.522.533</u>	<u>(9.829.314)</u>	Deferred tax
Jumlah		<u>9.522.533</u>	<u>(12.740.355)</u>	Total
LABA (RUGI) BERSIH TAHUN BERJALAN		<u>(24.707.195)</u>	<u>1.977.901</u>	NET INCOME (LOSS) FOR THE YEAR
PENDAPATAN KOMPREHENSIF LAIN:				OTHER COMPREHENSIVE INCOME:
Perubahan nilai wajar efek yang belum direalisasi	20	209.522	(2.530.153)	Unrealized change in fair value of securities
Selisih kurs penjabaran laporan keuangan	20	<u>(9.345)</u>	<u>(59.721)</u>	Foreign currency translation adjustment
Jumlah Pendapatan Komprehensif lain		<u>201.277</u>	<u>(2.589.894)</u>	Total Other Comprehensive Income
JUMLAH LABA RUGI KOMPREHENSIF		<u>(24.505.918)</u>	<u>(511.993)</u>	TOTAL COMPREHENSIVE LOSS
LABA (RUGI) BERSIH TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				NET INCOME (LOSS) FOR THE YEAR ATTRIBUTABLE TO:
Pemilik Entitas Induk		(24.122.410)	1.045.573	Owners of the Company
Kepentingan Nonpengendali	22	<u>(584.785)</u>	<u>932.328</u>	Non-controlling interest
Laba (Rugi) Bersih Tahun Berjalan		<u>(24.707.195)</u>	<u>1.977.901</u>	Net Income (Loss) For The Year
JUMLAH LABA RUGI KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE LOSS ATTRIBUTABLE TO:
Pemilik Entitas Induk		(23.920.993)	(1.541.309)	Owners of the Company
Kepentingan Nonpengendali		<u>(584.935)</u>	<u>929.325</u>	Non-controlling interest
Jumlah Laba Rugi Komprehensif		<u>(24.505.918)</u>	<u>(511.993)</u>	Total Comprehensive Loss
LABA (RUGI) PER SAHAM DASAR	29	(0,0052)	0,0003	BASIC EARNINGS (LOSS) PER SHARE

	2014 USD	2013 USD	
ARUS KAS DARI AKTIVITAS OPERASI			CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan kas dari pelanggan	404.911.950	444.350.257	Cash receipts from customers
Pembayaran kas kepada karyawan	(8.921.453)	(7.851.978)	Cash paid to employees
Pembayaran kas kepada pemasok dan untuk beban operasional lainnya	(385.113.147)	(399.095.541)	Cash paid to suppliers and for other operating expense
Kas dihasilkan dari operasi	10.997.250	39.402.739	Cash generated from operations
Pembayaran bunga dan beban keuangan	(1.255.893)	(1.245.797)	Interest and financing charges paid
Penerimaan restitusi pajak penghasilan	7.833.941	•	Income tax restitution received
Pembayaran pajak penghasilan	(3.120.231)	(5.425.672)	Income tax paid
Kas Bersih Diperoleh dari Aktivitas Operasi	14.444.977	31.730.279	Net Cash Provided by Operating Activities
ARUS KAS DARI AKTIVITAS INVESTASI			CASH FLOWS FROM INVESTING ACTIVITIES
Pencairan aset keuangan lainnya	27.124.420	•	Proceeds from other financial assets
Penurunan dari piutang lain-lain kepada pihak berelasi	1.145.033	•	Decrease of other accounts receivable from related party
Penerimaan bunga	299.997	211.154	Interest received
Penambahan aset keuangan lainnya	(257.559)	•	Addition to other financial assets
Pembayaran uang muka pembelian aset tetap	(971.540)	(2.305.079)	Payment of advance for purchases of property, plant and equipment
Perolehan aset tetap	(2.544.559)	(9.152.415)	Acquisitions of property, plant and equipment
Pengembalian uang muka pembelian aset tetap	•	11.851.851	Refund of advance for purchases of property, plant and equipment
Kas Bersih Diperoleh dari Aktivitas Investasi	24.795.494	594.522	Net Cash Provided by Investing Activities
ARUS KAS DARI AKTIVITAS PENDANAAN			CASH FLOWS FROM FINANCING ACTIVITIES
Pembayaran wesel bayar jangka panjang	(34.319.205)	(35.000.000)	Payments of long-term notes payable
KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS	4.912.269	(3.575.199)	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
KAS DAN SETARA KAS AWAL TAHUN	21.894.459	24.135.375	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR
Pengaruh perubahan kurs mata uang asing	47.035	1.223.252	Effects of foreign exchange rate changes
KAS DAN SETARA KAS AKHIR TAHUN	26.843.759	21.894.459	CASH AND CASH EQUIVALENTS AT END OF YEAR

*) Disajikan dengan metode biaya

*) Presented using cost method