



KANTOR AKUNTAN PUBLIK

Noor Salim, Nursehan & Sinarahardja

Registered Public Accountant

Izin Praktek No. 98.1.0274 Izin Usaha No. Kep-374/KM.6/2003 Izin Cabang No. Kep-002/KM.6/2004

No. : 09/NNS/LLV/2013

LAPORAN AUDITOR INDEPENDEN

Kepada yang terhormat,
Pemegang Saham, Dewan Komisaris dan Direksi
PT DELTASUPLINDO INTERNUSA

Kami ditugasi mengaudit neraca **PT Deltasuplindo Internusa** tanggal 31 Desember 2012 dan laporan laba (rugi) untuk tahun yang berakhir pada tanggal tersebut. Laporan keuangan adalah tanggung jawab manajemen perusahaan, tanggung jawab kami terletak pada pernyataan pendapat atas laporan keuangan berdasarkan audit kami.

Kami melaksanakan audit berdasarkan standar auditing yang ditetapkan Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami merencanakan dan melaksanakan audit agar kami memperoleh keyakinan memadai bahwa laporan keuangan bebas dari salah saji material. Suatu audit meliputi pemeriksaan, atas dasar pengujian, bukti-bukti yang mendukung jumlah-jumlah dan pengungkapan dalam laporan keuangan. Audit kami juga meliputi atas prinsip akuntansi yang digunakan dan estimasi signifikan yang dibuat manajemen, serta penilaian terhadap penyajian laporan keuangan secara keseluruhan. Kami yakin bahwa audit kami memberikan dasar memadai untuk menyatakan pendapat.

Menurut pendapat kami, laporan keuangan tersebut di atas menyajikan secara wajar, dalam semua hal yang material, posisi keuangan **PT Deltasuplindo Internusa** tanggal 31 Desember 2012 dan hasil usaha untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan prinsip akuntansi yang berlaku umum di Indonesia.

Jakarta, 30 Mei 2013

Kantor Akuntan Publik
Noor Salim, Nursehan & Sinarahardja
KEP-374/KM.3/2003

Dra. Hj. Nursehan Muchlis, Ak.
NIAP AP. 0745



Kantor Akuntan Publik

Noor Salim, Nursehan & Sinarahardja

Registered Public Accountant

PT DELTASUPLINDO INTERNUSA
NERACA
PER 31 DESEMBER 2012

| AKTIVA | 31 Desember 2012 | KEWAJIBAN DAN EKUITAS | 31 Desember 2012 |
|--------------------------------|--------------------------|------------------------------------|--------------------------|
| | Rp. | | Rp. |
| Aktiva Lancar | | Kewajiban Lancar | |
| Kas dan Bank | 6,426,931,241.00 | Hutang Bank | 4,507,592,236.00 |
| Piutang Usaha | 33,276,065,741.00 | Hutang Usaha | 24,069,785,333.00 |
| Piutang Karyawan | 156,095,038.00 | Hutang Pajak | 23,649,986.00 |
| Pajak Dibayar Dimuka | 1,674,954,296.00 | Hutang Lain-Lain | 60,302,507.00 |
| Pembayaran Uang Muka | 264,297,600.00 | | |
| | | Jumlah Kewajiban Lancar | 28,661,330,062.00 |
| Jumlah Aktiva Lancar | 41,798,343,916.00 | | |
| Aktiva Tetap | | Ekuitas | |
| Nilai Perolehan | 5,565,740,512.00 | Modal Disetor | 1,000,000,000.00 |
| Akumulasi Penyusutan | (2,492,928,905.00) | Laba Ditahan | 15,668,358,915.00 |
| | | Laba Tahun Berjalan | 3,335,087,572.00 |
| Nilai Buku Aktiva Tetap | 3,072,811,607.00 | Jumlah Ekuitas | 20,003,446,487.00 |
| Aktiva Lainnya | | | |
| Bank Garansi | 3,793,621,026.00 | | |
| Jumlah Aktiva Lainnya | 3,793,621,026.00 | | |
| Total Aktiva | 48,664,776,549.00 | Total Kewajiban dan Ekuitas | 48,664,776,549.00 |

Lampiran 2
Perhitungan PPh 21 Yang Di Tanggung Pemberi Kerja

| No | Nama | Jenis Kelamin | Status | Penghasilan / tahun | THR | Gaji Bruto | Biaya Jabatan | Gaji Bersih Setahun | PTKP Setahun | PKP Setahun | PPh 21 |
|-------|------|---------------|--------|---------------------|------------|-------------|---------------|---------------------|--------------|-------------|------------|
| 1 | A | L | K/3 | 132,000,000 | 11,000,000 | 143,000,000 | 6,000,000 | 137,000,000 | 21,120,000 | 115,880,000 | 12,382,000 |
| 2 | B | L | TK | 72,000,000 | 6,000,000 | 78,000,000 | 3,900,000 | 74,100,000 | 15,840,000 | 58,260,000 | 3,739,000 |
| 3 | C | P | TK | 60,000,000 | 5,000,000 | 65,000,000 | 3,250,000 | 61,750,000 | 15,840,000 | 45,910,000 | 2,295,500 |
| 4 | D | P | TK | 48,000,000 | 4,000,000 | 52,000,000 | 2,600,000 | 49,400,000 | 15,840,000 | 33,560,000 | 1,678,000 |
| 5 | E | L | K/1 | 48,000,000 | 4,000,000 | 52,000,000 | 2,600,000 | 49,400,000 | 18,480,000 | 30,920,000 | 1,546,000 |
| 6 | F | L | K/2 | 18,000,000 | 1,500,000 | 19,500,000 | 975,000 | 18,525,000 | 19,800,000 | | |
| 7 | G | L | K/2 | 15,000,000 | 1,250,000 | 16,250,000 | 812,500 | 15,437,500 | 19,800,000 | | |
| 8 | H | L | K/1 | 15,000,000 | 1,500,000 | 16,500,000 | 825,000 | 15,675,000 | 18,480,000 | | |
| 9 | I | L | TK | 13,800,000 | 1,000,000 | 14,800,000 | 740,000 | 14,060,000 | 15,840,000 | | |
| 10 | J | L | K/1 | 14,400,000 | 1,250,000 | 15,650,000 | 782,500 | 14,867,500 | 18,480,000 | | |
| 11 | K | L | K/1 | 15,000,000 | 1,250,000 | 16,250,000 | - | 16,250,000 | 18,480,000 | | |
| 12 | L | L | K/1 | 14,000,000 | 1,300,000 | 15,300,000 | - | 15,300,000 | 18,480,000 | | |
| 13 | M | L | K/1 | 8,000,000 | 1,300,000 | 9,300,000 | - | 9,300,000 | 18,480,000 | | |
| 14 | N | L | K/1 | 15,300,000 | 1,300,000 | 16,600,000 | - | 16,600,000 | 18,480,000 | | |
| 15 | O | L | K/1 | 8,000,000 | 1,250,000 | 9,250,000 | - | 9,250,000 | 18,480,000 | | |
| 16 | P | L | K/2 | 9,500,000 | 1,200,000 | 10,700,000 | - | 10,700,000 | 19,800,000 | | |
| 17 | Q | L | K/1 | 15,000,000 | 1,200,000 | 16,200,000 | - | 16,200,000 | 18,480,000 | | |
| 18 | R | L | K/1 | 13,000,000 | 1,200,000 | 14,200,000 | - | 14,200,000 | 18,480,000 | | |
| 19 | S | L | K/0 | 14,000,000 | 1,100,000 | 15,100,000 | - | 15,100,000 | 17,160,000 | | |
| 20 | T | L | K/0 | 13,200,000 | 1,100,000 | 14,300,000 | - | 14,300,000 | 17,160,000 | | |
| TOTAL | | | | 561,200,000 | 48,700,000 | 609,900,000 | | 587,415,000 | | 284,530,000 | 21,640,500 |

Lampiran 3

Perhitungan PPh 21 Yang Di Beri Tunjangan Pajak

| No | Nama | Jenis Kelamin | Status | Penghasilan / tahun | THR | Gaji Bruto | Biaya Jabatan | Gaji Bersih Setahun | PTKP Setahun | PKP Setahun | Tunjangan Pajak |
|-------|------|---------------|--------|---------------------|------------|-------------|---------------|---------------------|--------------|-------------|-----------------|
| 1 | A | L | K/3 | 132,000,000 | 11,000,000 | 143,000,000 | 6,000,000 | 137,000,000 | 21,120,000 | 115,880,000 | 14,567,059 |
| 2 | B | L | TK | 72,000,000 | 6,000,000 | 78,000,000 | 3,900,000 | 74,100,000 | 15,840,000 | 58,260,000 | 4,398,824 |
| 3 | C | P | TK | 60,000,000 | 5,000,000 | 65,000,000 | 3,250,000 | 61,750,000 | 15,840,000 | 45,910,000 | 2,416,316 |
| 4 | D | P | TK | 48,000,000 | 4,000,000 | 52,000,000 | 2,600,000 | 49,400,000 | 15,840,000 | 33,560,000 | 1,766,316 |
| 5 | E | L | K/1 | 48,000,000 | 4,000,000 | 52,000,000 | 2,600,000 | 49,400,000 | 18,480,000 | 30,920,000 | 1,627,368 |
| 6 | F | L | K/2 | 18,000,000 | 1,500,000 | 19,500,000 | 975,000 | 18,525,000 | 19,800,000 | | |
| 7 | G | L | K/2 | 15,000,000 | 1,250,000 | 16,250,000 | 812,500 | 15,437,500 | 19,800,000 | | |
| 8 | H | L | K/1 | 15,000,000 | 1,500,000 | 16,500,000 | 825,000 | 15,675,000 | 18,480,000 | | |
| 9 | I | L | TK | 13,800,000 | 1,000,000 | 14,800,000 | 740,000 | 14,060,000 | 15,840,000 | | |
| 10 | J | L | K/1 | 14,400,000 | 1,250,000 | 15,650,000 | 782,500 | 14,867,500 | 18,480,000 | | |
| 11 | K | L | K/1 | 15,000,000 | 1,250,000 | 16,250,000 | - | 16,250,000 | 18,480,000 | | |
| 12 | L | L | K/1 | 14,000,000 | 1,300,000 | 15,300,000 | - | 15,300,000 | 18,480,000 | | |
| 13 | M | L | K/1 | 8,000,000 | 1,300,000 | 9,300,000 | - | 9,300,000 | 18,480,000 | | |
| 14 | N | L | K/1 | 15,300,000 | 1,300,000 | 16,600,000 | - | 16,600,000 | 18,480,000 | | |
| 15 | O | L | K/1 | 8,000,000 | 1,250,000 | 9,250,000 | - | 9,250,000 | 18,480,000 | | |
| 16 | P | L | K/2 | 9,500,000 | 1,200,000 | 10,700,000 | - | 10,700,000 | 19,800,000 | | |
| 17 | Q | L | K/1 | 15,000,000 | 1,200,000 | 16,200,000 | - | 16,200,000 | 18,480,000 | | |
| 18 | R | L | K/1 | 13,000,000 | 1,200,000 | 14,200,000 | - | 14,200,000 | 18,480,000 | | |
| 19 | S | L | K/0 | 14,000,000 | 1,100,000 | 15,100,000 | - | 15,100,000 | 17,160,000 | | |
| 20 | T | L | K/0 | 13,200,000 | 1,100,000 | 14,300,000 | - | 14,300,000 | 17,160,000 | | |
| TOTAL | | | | 561,200,000 | 48,700,000 | 609,900,000 | | 587,415,000 | | 284,530,000 | 24,775,883 |

| Gaji Bruto | Tunjangan Pajak | Penghasilan Bruto | Biaya Jabatan | Gaji Bersih Setahun | PTKP Setahun | PKP Setahun | PPh 21 |
|-------------|-----------------|-------------------|---------------|---------------------|--------------|-------------|------------|
| 143,000,000 | 14,567,059 | 157,567,059 | 6,000,000 | 151,567,059 | 21,120,000 | 130,447,059 | 14,567,059 |
| 78,000,000 | 4,398,824 | 82,398,824 | 4,119,941 | 78,278,883 | 15,840,000 | 62,438,883 | 4,365,832 |
| 65,000,000 | 2,416,316 | 67,416,316 | 3,370,816 | 64,045,500 | 15,840,000 | 48,205,500 | 2,410,275 |
| 52,000,000 | 1,766,316 | 53,766,316 | 2,688,316 | 51,078,000 | 15,840,000 | 35,238,000 | 1,761,900 |
| 52,000,000 | 1,627,368 | 53,627,368 | 2,681,368 | 50,946,000 | 18,480,000 | 32,466,000 | 1,623,300 |
| 19,500,000 | | 19,500,000 | 975,000 | 18,525,000 | 19,800,000 | | |
| 16,250,000 | | 16,250,000 | 812,500 | 15,437,500 | 19,800,000 | | |
| 16,500,000 | | 16,500,000 | 825,000 | 15,675,000 | 18,480,000 | | |
| 14,800,000 | | 14,800,000 | 740,000 | 14,060,000 | 15,840,000 | | |
| 15,650,000 | | 15,650,000 | 782,500 | 14,867,500 | 18,480,000 | | |
| 16,250,000 | | 16,250,000 | - | 16,250,000 | 18,480,000 | | |
| 15,300,000 | | 15,300,000 | - | 15,300,000 | 18,480,000 | | |
| 9,300,000 | | 9,300,000 | - | 9,300,000 | 18,480,000 | | |
| 16,600,000 | | 16,600,000 | - | 16,600,000 | 18,480,000 | | |
| 9,250,000 | | 9,250,000 | - | 9,250,000 | 18,480,000 | | |
| 10,700,000 | | 10,700,000 | - | 10,700,000 | 19,800,000 | | |
| 16,200,000 | | 16,200,000 | - | 16,200,000 | 18,480,000 | | |
| 14,200,000 | | 14,200,000 | - | 14,200,000 | 18,480,000 | | |
| 15,100,000 | | 15,100,000 | - | 15,100,000 | 17,160,000 | | |
| 14,300,000 | | 14,300,000 | - | 14,300,000 | 17,160,000 | | |
| 609,900,000 | 24,775,883 | 634,675,883 | | 611,680,442 | | 308,795,442 | 24,728,366 |