

**PT PERKEBUNAN NUSANTARA X
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2015
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PERKEBUNAN NUSANTARA X
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION
As of December 31, 2015
(Expressed in Rupiah, Unless Otherwise Stated)**

		Disajikan kembali (Catatan 4)/ As restated (Note 4)			
	Catatan/ Notes	31 Desember/ December 31, 2015	31 Desember/ December 31, 2014	1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013	
ASET					ASSETS
ASET LANCAR					CURRENT ASSETS
Kas dan setara kas	2i,2l,5,10	395.885.957.341	399.117.275.829	371.999.840.856	Cash and cash equivalents
Kas dan setara kas yang dibatasi penggunaannya	2l,6,10	975.000.000.000	-	-	Restricted cash and cash equivalents
Piutang usaha, neto	2j,2l,7				Trade receivables, net
Pihak berelasi	2h,10	35.039.236.059	24.172.392.506	281.459.750	Related parties
Pihak ketiga, neto		143.754.556.419	349.057.977.923	358.844.611.745	Third parties, net
Piutang petani tebu rakyat, neto	2j,2l,8	178.490.052.924	377.618.967.118	354.070.839.705	Sugarcane farmers receivables, net
Piutang lain-lain, neto	2j,2l,9				Other receivables, net
Pihak berelasi	2h,10	6.731.200.378	6.406.540.253	5.576.889.652	Related parties
Pihak ketiga, neto		57.907.053.286	58.643.300.933	50.302.547.222	Third parties, net
Persediaan, neto	2k,11	506.157.194.626	536.051.586.519	330.031.699.535	Inventories, net
Pajak dibayar di muka	2t,20a	30.960.870.184	687.679.460	1.781.858.521	Prepaid taxes
Biaya dibayar di muka	2m	1.122.175.846	1.176.295.043	1.164.637.484	Prepaid expenses
Aset lancar lainnya	12	110.959.573.162	90.486.462.068	66.219.966.348	Other current assets
JUMLAH ASET LANCAR		2.442.007.870.225	1.843.418.477.652	1.540.274.350.818	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR					NON CURRENT ASSETS
Piutang pihak berelasi jangka panjang	2h,2j, 10,13	889.417.682.345	898.697.656.593	798.387.151.083	Long-term receivables from related parties
Investasi pada entitas asosiasi	2f,10,14	8.953.371.096	8.953.371.096	29.439.386.122	Investment in associates
Aset pajak tangguhan	2t,20e	203.670.893.990	193.781.845.078	138.351.246.696	Deferred tax assets
Aset tanaman menghasilkan	2n,15				Mature plantation assets
Tanaman semusim		26.498.072.837	18.064.399.192	14.054.257.227	Annual crops assets
Tanaman tahunan		30.067.521	63.799.089	106.715.540	Perennial crops assets
Aset tetap, neto	2o,16	8.679.922.966.926	1.516.338.474.705	1.300.700.758.095	Fixed assets, net
Aset takberwujud, neto	2o,2r,17	50.334.586.327	42.081.403.137	31.950.105.681	Intangible assets, net
Estimasi tagihan pajak	2t,20f	15.795.821.437	18.197.205.476	-	Estimated claims for tax refund
Aset tidak lancar lainnya	2p	7.092.669.286	6.751.402.189	11.608.361.752	Other non current assets
JUMLAH ASET TIDAK LANCAR		9.881.716.131.765	2.702.929.556.555	2.324.597.982.196	TOTAL NON CURRENT ASSETS
JUMLAH ASET		12.323.724.001.990	4.546.348.034.207	3.864.872.333.014	TOTAL ASSETS

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

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**PT PERKEBUNAN NUSANTARA X
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2015
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PERKEBUNAN NUSANTARA X
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION (continued)
As of December 31, 2015
(Expressed in Rupiah, Unless Otherwise Stated)**

		Disajikan kembali (Catatan 4)/ As restated (Note 4)			
		31 Desember/ December 31, 2015	31 Desember/ December 31, 2014	1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013	
Catatan/ Notes					
LIABILITAS DAN EKUITAS					
LIABILITAS JANGKA PENDEK					
Utang usaha	2l,18	66.359.605.000	77.974.710.980	58.066.885.551	CURRENT LIABILITIES Trade payables
Beban akrual	2l,19	96.692.127.588	25.067.352.794	50.809.774.159	Accrued expenses
Utang pajak	2t,20b	135.414.700.587	92.723.496.097	123.152.643.772	Taxes payables
Utang KKPE	2l,10,21	205.831.736.897	478.516.864.969	353.761.835.623	KKPE payables
Utang jangka pendek	2l,10,22	139.220.643.363	205.787.270.000	311.244.368.199	Short-term loans
Utang lain-lain	2l,23				Other payables
Pihak berelasi	2h,10	34.237.849.076	39.126.226.426	31.076.983.150	Related parties
Pihak ketiga		82.752.380.635	109.291.065.396	201.893.252.412	Third parties
Uang muka pelanggan		9.458.682.421	1.251.791.574	6.477.054.549	Advances from customers
Bagian utang jangka panjang yang jatuh tempo dalam waktu satu tahun	2l,10,24	205.082.122.637	201.088.323.464	11.942.629.375	Current portion of long-term loans
JUMLAH LIABILITAS JANGKA PENDEK		975.049.848.204	1.230.827.101.700	1.148.425.426.790	TOTAL CURRENT LIABILITIES
LIABILITAS JANGKA PANJANG					
Utang jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun	2l,10,24	665.060.399.696	884.519.373.236	363.034.013.496	NON CURRENT LIABILITIES Long-term loans, net of current portion
Utang obligasi	2l,25	700.000.000.000	700.000.000.000	700.000.000.000	Bond payable
Liabilitas imbalan kerja	2u,26	716.358.998.388	652.378.220.555	429.228.062.401	Employee benefits liability
JUMLAH LIABILITAS JANGKA PANJANG		2.081.419.398.084	2.236.897.593.791	1.492.262.075.897	TOTAL NON CURRENT LIABILITIES
JUMLAH LIABILITAS		3.056.469.246.288	3.467.724.695.491	2.640.687.502.687	TOTAL LIABILITIES

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

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**PT PERKEBUNAN NUSANTARA X
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2015
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PERKEBUNAN NUSANTARA X
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION (continued)
As of December 31, 2015
(Expressed in Rupiah, Unless Otherwise Stated)**

		Disajikan kembali (Catatan 4)/ As restated (Note 4)			
	Catatan/ Notes	31 Desember/ December 31, 2015	31 Desember/ December 31, 2014	1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013	
EKUITAS					EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik Entitas Induk					Equity attributable to the owners of the Parent Entity
Modal saham - nilai nominal - Rp1.000.000 per saham	27				Share capital - par value - Rp1,000,000 per share
Modal dasar - 3.400.000 saham					Authorized capital - 3,400,000 shares
Modal ditempatkan dan disetor penuh - 870.596 saham		870.596.000.000	870.596.000.000	870.596.000.000	Issued and fully paid-up - 870,596 shares
Modal sumbangan	28	10.061.504.138	10.061.504.138	10.061.504.138	Donated capital
Komponen ekuitas lainnya	29	985.137.116.356	10.137.116.356	10.137.116.356	Other component of equity
Penghasilan komprehensif lain	2o,16	7.126.062.047.189	-	-	Other comprehensive income
Saldo laba					Retained earnings
Ditentukan penggunaannya	27	547.623.627.605	529.122.521.845	432.452.779.210	Appropriated
Belum ditentukan penggunaannya		(307.681.929.647)	(365.629.728.044)	(102.923.269.227)	Unappropriated
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk		9.231.798.365.641	1.054.287.414.295	1.220.324.130.477	Equity attributable to owners of the parent entity
Kepentingan nonpengendali	2e,30a	35.456.390.061	24.335.924.421	3.860.699.850	Non-controlling interest
JUMLAH EKUITAS		9.267.254.755.702	1.078.623.338.716	1.224.184.830.327	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		12.323.724.001.990	4.546.348.034.207	3.864.872.333.014	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 PERKEBUNAN NUSANTARA X
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Tahun Yang Berakhir Pada Tanggal
31 Desember 2015
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PERKEBUNAN NUSANTARA X
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
Year Ended
December 31, 2015
(Expressed in Rupiah, Unless Otherwise Stated)**

Tahun yang berakhir pada tanggal 31 Desember/ Year ended December 31,				
	2015	Catatan/ Notes	2014 (Disajikan kembali; Catatan 4)/ (As restated; Note 4)	
PENDAPATAN	2.531.557.640.770	2w,31	1.902.441.115.672	REVENUE
BEBAN POKOK PENJUALAN	(1.910.117.046.465)	2w,32	(1.614.056.254.868)	COST OF SALES
LABA KOTOR	621.440.594.305		288.384.860.804	GROSS PROFIT
Beban penjualan	(20.003.442.819)	2w,33	(16.624.549.797)	Selling expenses
Beban umum dan administrasi	(276.961.437.686)	2w,33	(257.342.334.543)	General and administrative Expenses
Beban operasi lain	(92.224.172.403)	2w,35	(45.168.486.739)	Other operating expenses
Pendapatan operasi lain	70.038.076.951	2w,35	91.880.750.957	Other operating income
LABA USAHA	302.289.618.348		61.130.240.682	OPERATING PROFIT
Pendapatan keuangan	4.052.048.081	2w	6.642.440.233	Finance income
Pajak final	(711.365.945)	2t	(1.505.668.753)	Final tax
Beban keuangan	(107.267.297.312)	2w,34	(98.559.678.933)	Finance expenses
Bagian laba entitas asosiasi	-		1.103.513.024	Equity in earnings of associates
LABA SEBELUM BEBAN PAJAK	198.363.003.172		(31.189.153.747)	PROFIT BEFORE TAX EXPENSE
BEBAN PAJAK	(71.935.106.505)	2t,20c	3.549.707.847	TAX EXPENSE
LABA (RUGI) TAHUN BERJALAN	126.427.896.667		(27.639.445.900)	PROFIT (LOSS) FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Item yang tidak akan direklasifikasi ke laba rugi tahun berikutnya:				Items that will not be reclassified to profit or loss in subsequent years:
Suplus revaluasi aset tetap	7.132.317.869.932	2o,16	-	Revaluation surplus of fixed assets
Kerugian pengukuran kembali liabilitas imbalan kerja	(50.479.392.041)	2u	(134.403.086.785)	Re-measurement losses on employee benefits liability
Pajak tangguhan terkait	12.619.848.010	2u,2t	33.600.771.696	Deferred tax effect
Pendapatan komprehensif lain, neto	7.094.458.325.901		(100.802.315.089)	Other comprehensive income, net
TOTAL LABA (RUGI) KOMPREHENSIF TAHUN BERJALAN	7.220.886.222.568		(128.441.760.989)	TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR

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

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DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
(lanjutan)
Tahun Yang Berakhir Pada Tanggal
31 Desember 2015
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PERKEBUNAN NUSANTARA X
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
(continued)
Year Ended
December 31, 2015
(Expressed in Rupiah, Unless Otherwise Stated)**

Tahun yang berakhir pada tanggal 31 Desember/ Year ended December 31,			
	2015	Catatan/ Notes	2014 (Disajikan kembali; Catatan 4)/ (As restated; Note 4)
Laba tahun berjalan yang dapat diatribusikan kepada:			Profit for the year attributable to:
Pemilik entitas induk	119.053.128.201		Owners of the parent entity
Kepentingan nonpengendali	7.374.768.466	30b	Non-controlling interests
Total	126.427.896.667		Total
Total laba (rugi) komprehensif tahun berjalan yang dapat diatribusikan kepada:			Total comprehensive income (loss) for the year attributable to:
Pemilik entitas induk	7.207.136.227.346		Owners of the parent entity
Kepentingan nonpengendali	13.749.995.222	30b	Non-controlling interests
Total	7.220.886.222.568		Total
Laba (rugi) per saham	136.749	2y,37	Earnings (deficit) per share

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

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PT PERKEBUNAN NUSANTARA X DAN ENTITAS ANAKNYA
LAPORAN PERUBAHAN EKUITAS
Tahun Yang Berakhir Pada Tanggal
31 Desember 2015
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)

PT PERKEBUNAN NUSANTARA X AND ITS SUBSIDIARIES
STATEMENT OF CHANGES IN EQUITY
Year Ended
December 31, 2015
(Expressed in Rupiah, Unless Otherwise Stated)

Diatribusikan kepada pemilik entitas induk/ Attributable to the owners of the parent entity										
Modal saham ditempatkan dan disetor penuh/ Authorized and issued fully paid	Catatan/ Notes	Saldo laba (defisit)/ Retained earnings (deficit)		Penghasilan lain/ Other comprehensive income	Modal sumbangan/ Donated capital	Komponen ekuitas lainnya/ Other component of equity	Total	Kepentingan non pengendali/ Non-controlling interests	Total ekuitas/ Total equity	
		Telah ditentukan penggunaannya/ Appropriated	Belum ditentukan penggunaannya/ Unappropriated							
Saldo 1 Januari 2014 (sebelum disajikan kembali)		870.596.000.000	432.452.779.210	137.831.060.186	10.061.504.138	15.865.921.981	1.466.807.265.515	4.630.998.883	1.471.438.264.398	Balance as of January 1, 2014 (before restated)
Efek perubahan kebijakan akuntansi dan kesalahan		-	-	-	-	(5.728.805.625)	(246.483.135.038)	(770.299.033)	(247.253.434.071)	Effects of changes in accounting policies and errors
Saldo 1 Januari 2014 (disajikan kembali)		870.596.000.000	432.452.779.210	-	10.061.504.138	10.137.116.356	1.220.324.130.477	3.860.699.850	1.224.184.830.327	Balance as of January 1, 2014 (as restated)
Laba (rugi) tahun berjalan (disajikan kembali)		-	-	-	-	-	(32.999.747.475)	5.360.301.575	(27.639.445.900)	Profit (loss) for the year (as restated)
Pembayaran dividen tunai	36	-	-	-	-	-	(32.224.000.000)	-	(32.224.000.000)	Cash dividend payment
Cadangan umum	27	-	96.669.742.635	-	-	-	-	-	-	General reserve
Kerugian pengukuran kembali imbalan imbalan kerja	4	-	-	-	-	-	(100.812.968.707)	10.653.618	(100.802.315.089)	Re-measurement losses on employee benefits liability
Pembagian dividen tunai oleh Entitas Anak untuk kepentingan nonpengendali		-	-	-	-	-	-	(4.318.980)	(4.318.980)	Cash dividend paid by Subsidiary to non-controlling interests
Perubahan kepentingan nonpengendali		-	-	-	-	-	-	15.108.588.358	15.108.588.358	Change of non-controlling interest
Saldo 31 Desember 2014 (disajikan kembali)		870.596.000.000	529.122.521.845	-	10.061.504.138	10.137.116.356	1.054.287.414.295	24.335.924.421	1.078.623.338.716	Balance as of December 31, 2014 (as restated)
Laba tahun berjalan		-	-	-	-	-	119.053.128.201	7.374.768.466	126.427.886.667	Profit for the year
Pembayaran dividen tunai	36	-	-	-	-	-	(4.625.276.000)	-	(4.625.276.000)	Cash dividend payment
Cadangan umum	27	-	18.501.105.760	-	-	-	-	-	-	General reserve
Surplus revaluasi aset tetap	16	-	-	-	-	-	7.126.062.047.189	6.255.822.743	7.132.317.869.932	Revaluation surplus of fixed assets
Kerugian pengukuran kembali liabilitas imbalan imbalan kerja	4	-	-	-	-	-	(37.978.948.044)	119.404.013	(37.859.544.031)	Re-measurement losses on employee benefits liability
Pembagian dividen tunai oleh Entitas Anak untuk kepentingan nonpengendali		-	-	-	-	-	-	(2.629.529.582)	(2.629.529.582)	Cash dividend paid by Subsidiary to non-controlling interests
Penyertaan modal negara	29	-	-	-	-	975.000.000.000	975.000.000.000	-	975.000.000.000	State capital investment
Saldo 31 Desember 2015		870.596.000.000	547.623.627.605	307.681.929.647	7.126.062.047.189	10.061.504.138	985.137.116.356	9.231.798.365.641	35.456.390.061	Balance as of December 31, 2015

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LAPORAN ARUS KAS KONSOLIDASIAN
Tahun Yang Berakhir Pada Tanggal
31 Desember 2015
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PERKEBUNAN NUSANTARA X
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
Year Ended
December 31, 2015
(Expressed in Rupiah, Unless Otherwise Stated)**

	2015	Catatan/ Notes	2014	
ARUS KAS DARI AKTIVITAS OPERASI				CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan dari pelanggan	3.191.394.905.313		2.283.678.583.294	Cash receipts from customers
Pembayaran kepada pemasok	(2.892.191.458.936)		(2.556.138.139.977)	Cash paid to suppliers
Pembayaran ke Direksi dan karyawan	(838.734.210.178)		(843.243.401.710)	Cash paid to Directors and employees
Kas yang digunakan untuk operasi	(539.530.763.801)		(1.115.702.958.393)	Cash used in operations
Pembayaran pajak	(327.977.797.809)		(412.666.442.385)	Tax payment
Pembayaran bunga atas pinjaman	(153.079.527.169)		(165.557.705.183)	Interest payments on loans
Penerimaan dari piutang Bone, Camming dan Takalar	451.004.040.420		251.770.428.311	Proceeds from receivables of Bone, Camming and Takalar
Pembayaran atas operasional Bone, Camming dan Takalar	(360.563.097.723)		(290.799.433.194)	Payment for the operational of Bone, Camming and Takalar
Penyaluran ke petani tebu rakyat	(455.872.767.166)		(578.814.432.489)	Distribution to sugarcane farmers
Pengembalian dari petani tebu rakyat	673.132.540.373		582.793.867.513	Repayments from sugarcane farmers
Lain-lain	1.512.548.310.012		1.454.288.604.458	Others
Arus kas bersih diperoleh dari (digunakan untuk) aktivitas operasi	799.660.937.137		(274.688.071.362)	Net cash flows provided by (used in) operating activities
ARUS KAS DARI AKTIVITAS INVESTASI				CASH FLOWS FROM INVESTING ACTIVITIES
Pembelian aset tetap	(265.066.091.924)	16	(436.508.583.723)	Purchase of fixed assets
Arus kas bersih digunakan untuk aktivitas investasi	(265.066.091.924)		(436.508.583.723)	Net cash flows used in investing activities
ARUS KAS DARI AKTIVITAS PENDANAAN				CASH FLOWS FROM FINANCING ACTIVITIES
Penerimaan Penyertaan Modal Negara (PMN)	975.000.000.000	28	-	Cash receipts from State Capital Investment (PMN)
Penerimaan pinjaman bank	766.926.068.175		1.021.344.649.357	Proceeds from bank loans
Penerimaan pinjaman KKPE	441.469.584.393		563.009.445.632	Proceeds from KKPE payables
Pembayaran dividen	(4.625.276.000)	36	(32.224.000.000)	Cash dividend payment
Penerimaan dana stimulus	-		41.336.363.637	Cash receipts from stimulus funds
Pembayaran dividen dari Entitas Anak kepada kepentingan nonpengendali	(2.629.529.582)		(4.318.980)	Cash dividend payment from subsidiary to non-controlling interests
Pembatasan kas dan setara kas	(975.000.000.000)	6	-	Restricted cash and cash equivalents
Pembayaran angsuran atas pinjaman bank dan lainnya	(1.030.316.524.237)		(386.385.830.457)	Installment payments on bank loans and others
Pembayaran angsuran pinjaman KKPE	(708.650.486.450)		(468.762.219.131)	Installment payments on KKPE payables
Arus kas bersih (digunakan untuk) diperoleh dari aktivitas pendanaan	(537.826.163.701)		738.314.090.058	Net cash flows provided by (used in) financing 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 form an integral part of these consolidated financial statements taken as a whole.

**PT PERKEBUNAN NUSANTARA X
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LAPORAN ARUS KAS KONSOLIDASIAN
(lanjutan)
Tahun Yang Berakhir Pada Tanggal
31 Desember 2015
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PERKEBUNAN NUSANTARA X
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CONSOLIDATED STATEMENT OF CASH FLOWS
(continued)
Year Ended
December 31, 2015
(Expressed in Rupiah, Unless Otherwise Stated)**

	2015	Catatan/ Notes	2014	
(PENURUNAN) KENAIKAN NETO KAS DAN SETARA KAS	(3.231.318.488)		27.117.434.973	NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS
KAS DAN SETARA KAS AWAL TAHUN	399.117.275.829		371.999.840.856	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR
KAS DAN SETARA KAS AKHIR TAHUN	395.885.957.341		399.117.275.829	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.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

**PT PERKEBUNAN NUSANTARA X
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KONSOLIDASIAN
Tanggal 31 Desember 2015 dan untuk
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**4. PENYAJIAN KEMBALI LAPORAN KEUANGAN
KONSOLIDASIAN TAHUN 2014 dan 2013
(lanjutan)**

Akun-akun yang dipengaruhi atas penyajian kembali dan reklasifikasi diikhtisarkan sebagai berikut: (lanjutan)

	Dilaporkan sebelumnya/ <i>Previously reported</i>	Penyesuaian atas penyajian kembali/ <i>Restatement adjustment</i>	Reklasifikasi/ <i>Reclassification</i>	Setelah penyajian kembali/ <i>After restatement</i>	
Liabilitas jangka pendek					Current liabilities
Utang usaha	61.195.541.480	-	(3.128.655.929)	58.066.885.551	Trade payables
Beban akrual	53.360.824.117	-	(2.551.049.958)	50.809.774.159	Accrued expenses
Utang pajak	72.166.998.992	52.932.159.554	(1.946.514.774)	123.152.643.772	Taxes payable
Utang lain-lain - pihak ketiga	210.502.623.185	-	(8.609.370.773)	201.893.252.412	Other payables - related Parties
Bagian utang jangka panjang yang jatuh tempo dalam waktu satu tahun	322.346.455.665	-	(310.403.826.290)	11.942.629.375	Current portion of long-term loans
Liabilitas jangka panjang					Non current liabilities
Utang jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun	356.133.517.290	-	6.900.496.206	363.034.013.496	Long-term loans, net of current portion
Liabilitas imbalan kerja karyawan	156.217.778.221	273.010.284.180	-	429.228.062.401	Employee benefits liability
Ekuitas					Equity
Komponen ekuitas lainnya	15.865.921.981	-	(5.728.805.625)	10.137.116.356	Other component of equity
Saldo laba (defisit) - Belum ditentukan penggunaannya	137.831.060.186	(246.483.135.038)	5.728.805.625	(102.923.269.227)	Retained earnings (deficit) - Unappropriated
Kepentingan nonpengendali	4.630.998.883	(770.299.033)	-	3.860.699.850	Non-controlling interest

5. KAS DAN SETARA KAS

5. CASH AND CASH EQUIVALENTS

	31 Desember/December 31,		
	2015	2014	
Kas	1.522.344.971	1.230.055.261	Cash
Bank:			Bank:
Rupiah			Rupiah
Pihak berelasi			Related parties
PT Bank Mandiri (Persero) Tbk	164.065.172.058	128.804.992.035	PT Bank Mandiri (Persero) Tbk
PT Bank Rakyat Indonesia (Persero) Tbk	42.935.948.570	88.769.810.439	PT Bank Rakyat Indonesia (Persero) Tbk
PT Bank Negara Indonesia (Persero) Tbk	8.308.673.605	21.683.125.157	PT Bank Negara Indonesia (Persero) Tbk
PT Bank Pembangunan Daerah Jawa Timur Tbk	4.909.579.102	10.083.486.426	PT Bank Pembangunan Daerah Jawa Timur Tbk
PT Bank Tabungan Negara (Persero) Tbk	350.033.590	5.559.567	PT Bank Tabungan Negara (Persero) Tbk
PT Bank Rakyat Indonesia Agroniaga Tbk	297.323.230	21.966.507.652	PT Bank Rakyat Indonesia Agroniaga Tbk
PT Bank Syariah Mandiri	192.558.155	1.678.827.833	PT Bank Syariah Mandiri

**PT PERKEBUNAN NUSANTARA X
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5. KAS DAN SETARA KAS (lanjutan)

5. CASH AND CASH EQUIVALENTS (continued)

		31 Desember/December 31,			
		2015	2014		
Bank:				Bank:	
Rupiah				Rupiah	
Pihak ketiga				Third parties	
PT Bank Central Asia Tbk	1.481.894.588		556.347.696	PT Bank Central Asia Tbk	
PT Bank CIMB Niaga Tbk	1.234.020.324		1.150.526.924	PT Bank CIMB Niaga Tbk	
PT Bank Bukopin Tbk	391.629.160		10.000.000.000	PT Bank Bukopin Tbk	
PT Bank Mega Syariah	139.354.785		747.673.514	PT Bank Mega Syariah	
Dolar Amerika Serikat				United States Dollar	
Pihak berelasi				Related parties	
PT Bank Mandiri (Persero) Tbk	31.448.872.729		2.458.159.674	PT Bank Mandiri (Persero) Tbk	
PT Bank Rakyat Indonesia (Persero) Tbk	390.036.795		-	PT Bank Rakyat Indonesia (Persero) Tbk	
PT Bank Negara Indonesia (Persero) Tbk	20.589.727		-	PT Bank Negara Indonesia (Persero) Tbk	
PT Bank Rakyat Indonesia Agroniaga Tbk	12.798.035		-	PT Bank Rakyat Indonesia Agroniaga Tbk	
Pihak ketiga				Third parties	
PT Bank Maybank Indonesia Tbk (d/h PT Bank Internasional Indonesia Tbk)	472.185.330		-	PT Bank Maybank Indonesia Tbk (formerly PT Bank Internasional Indonesia Tbk)	
PT Bank Bukopin Tbk	389.352.977		10.000.001.000	PT Bank Bukopin Tbk	
PT Bank Danamon Indonesia Tbk	27.235.745		-	PT Bank Danamon Indonesia Tbk	
Euro				Euro	
Pihak berelasi				Related parties	
PT Bank Mandiri (Persero) Tbk	135.796.353.865		59.882.202.651	PT Bank Mandiri (Persero) Tbk	
Jumlah bank	392.863.612.370		357.787.220.568	Total bank	
Deposito berjangka:				Time deposits:	
Rupiah				Rupiah	
Pihak berelasi				Related parties	
PT Bank Mandiri (Persero) Tbk	1.500.000.000		3.000.000.000	PT Bank Mandiri (Persero) Tbk	
PT Bank Rakyat Indonesia (Persero) Tbk	-		1.000.000.000	PT Bank Rakyat Indonesia (Persero) Tbk	
PT Bank Rakyat Indonesia Agroniaga Tbk	-		33.000.000.000	PT Bank Rakyat Indonesia Agroniaga Tbk	
PT Bank Negara Indonesia (Persero) Tbk	-		3.100.000.000	PT Bank Negara Indonesia (Persero) Tbk	
Jumlah deposito berjangka	1.500.000.000		40.100.000.000	Total time deposits	
Jumlah kas dan setara kas	395.885.957.341		399.117.275.829	Total cash and cash equivalents	
Tingkat bunga deposito per tahun	9,0% - 10,0%		5,5% - 8,0%	Annual interest rate of time deposits	

**PT PERKEBUNAN NUSANTARA X
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**33. BEBAN PENJUALAN DAN UMUM DAN
ADMINISTRASI**

**33. SELLING EXPENSES AND GENERAL AND
ADMINISTRATIVE EXPENSES**

a. Beban penjualan

a. Selling expenses

	Tahun yang berakhir pada tanggal 31 Desember/ Year ended December 31,		
	2015	2014	
Transportasi	10.531.174.636	7.697.663.676	Transportation
Beban penjualan tembakau	3.488.287.343	4.798.147.877	Tobacco sales expense
Beban penjualan gula dan tetes	1.266.558.693	456.367.720	Sugar and molasses sales expense
Beban promosi	1.216.738.194	493.922.881	Promotion expense
Jasa perantara	1.173.961.397	687.232.829	Brokerage service
Beban kirim dan bongkar	937.009.821	676.158.268	Shipping and unloading cost
Lain-lain	1.389.712.735	1.815.056.546	Others
Jumlah	20.003.442.819	16.624.549.797	Total

b. Beban umum dan administrasi

b. General and administrative expenses

	Tahun yang berakhir pada tanggal 31 Desember/ Year ended December 31,		
	2015	2014	
Gaji, upah dan tunjangan kesejahteraan	160.230.499.642	125.422.094.572	Salaries, wages and welfare benefits
Beban kantor, gedung dan mess	31.886.467.434	53.865.766.628	Office, building, and hostel cost
Penyusutan (Catatan 16)	23.655.531.602	20.907.686.931	Depreciation (Note 16)
Tunjangan sosial karyawan	21.038.617.092	14.862.564.494	Employee social benefits
Beban penelitian dan pengembangan	16.595.984.363	19.670.834.475	Research and development cost
Perjalanan dinas	6.006.446.183	5.516.419.791	Business travelling
Transportasi	5.185.562.485	4.829.448.076	Transportation
Pajak dan asuransi	3.274.600.932	2.519.260.220	Taxes and insurances
Beban komisaris dan direksi	2.552.900.500	4.902.971.500	Commissioners and directors fees
Perjamuan	1.387.437.637	904.739.216	Entertainment
Amortisasi	1.201.299.731	397.225.608	Amortization
Lain-lain	3.946.090.085	3.543.324.032	Others
Jumlah	276.961.437.686	257.342.334.543	Total