

LAMPIRAN

SK BIMBINGAN



UNIVERSITAS GALUH FAKULTAS EKONOMI

PROGRAM STUDI MANAJEMEN : TERAKREDITASI "B" SK. NO. 5278/SK/BAN-PT/Akred/S/IX/2020
PROGRAM STUDI AKUNTANSI : TERAKREDITASI "B" SK. NO. 4682/SK/BAN-PT/Akred/S/VIII/2020
Jl. RE. Martadinata No. 150 Telp/Fax. (0265) 772060 - 778374 Ciamis 46251

SURAT TUGAS MEMBIMBING SKRIPSI

2615/34/SP/AK/D/IX/2025

Dekan Fakultas Ekonomi Universitas Galuh, dengan ini memberikan tugas membimbing skripsi kepada:

Nama : Dede Abdul Rozak, S.E., M.M.
Sebagai : Pembimbing I

Nama : Hj. Elis Badriah, S.E., M.Ak.
Sebagai : Pembimbing II

Dalam penulisan/penyusunan skripsi mahasiswa untuk dan atas:

Nama : Yuli Yuliani
NIM : 3403220031
Program Studi : Akuntansi
Judul Skripsi : Pengaruh Liabilitas Dan Ekuitas Terhadap Laba Bersih

Surat tugas ini berlaku sampai dengan skripsi selesai paling lambat 1 (satu) tahun setelah penetapan surat tugas ini.

Demikian agar dilaksanakan sebagaimana mestinya.

Ciamis, 28 Oktober 2025
Dekan,

Dr. Nurdiana Mulyatini, S.E., M.M.
NIK 3112770079

Tembusan :

1. Yth. Ketua Program Studi;
2. Mahasiswa yang bersangkutan.

SURAT IZIN PENELITIAN



GALERI INVESTASI BURSA EFEK INDONESIA UNIVERSITAS GALUH

Jl. Laksamana (L) R.E. Martadinata No. 150 Tlp. (0265) 772060 Ciamis 46251



SURAT KETERANGAN PENELITIAN No : 0011/GIBEL/SK/K/VI/2026

Yang bertanda tangan di bawah ini :

Nama : Toto, S.E., M.M.
NIK : 3112770544
Jabatan : Koordinator Galeri Investasi Bursa Efek Indonesia Universitas Galuh
Fakultas : Ekonomi Universitas Galuh
Alamat : R.E.Martadinata No.150 Ciamis

Menerangkan dengan sebenarnya bahwa :

Nama : Yuli Yuliani
NIM : 3403220031
Program Studi : AKUNTANSI
Semester : VIII
Alamat : Dusun Puncak Asih RT 02 RW 17 Desa Cisadap Kecamatan Ciamis Kabupaten Ciamis
Judul Penelitian :
PENGARUH LIABILITAS DAN EKUITAS TERHADAP LABA BERSIH (Studi pada PT. Nippon Indosari Corporindo Tbk. Periode 2015-2024)

Tempat Penelitian : Galeri Investasi Bursa Efek Indonesia Universitas Galuh Ciamis
Tahun Data : 2015-2024

Telah menyelesaikan penelitian dengan menggunakan data sekunder yang tersedia di Galeri Investasi Bursa Efek Indonesia Universitas Galuh :

Dimulai tanggal : 2 November 2025
s.d Tanggal : 2 November 2026

Demikian surat keterangan penelitian ini dibuat untuk digunakan sebagaimana mestinya.



Toto, S.E., M.M.

Koordinator Galeri Investasi Universitas Galuh Ciamis

The original financial statements included herein are in the Indonesian language.

PT NIPPON INDOSARI CORPINDO Tbk
LAPORAN POSISI KEUANGAN
Tanggal 31 Desember 2015
(Disajikan dalam rupiah)

PT NIPPON INDOSARI CORPINDO Tbk
STATEMENT OF FINANCIAL POSITION
As of December 31, 2015
(Expressed in rupiah)

			31 Desember 2014/ December 31, 2014	1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013	
	Catatan/ Notes	31 Desember 2015/ December 31, 2015	(Disajikan Kembali - Catatan 21 dan 20)/ (As Restated - Notes 21 and 20)		
ASET					ASSETS
ASET LANCAR					CURRENT ASSETS
Kas dan setara kas	2b, 2j, 4, 32	515.237.282.682	162.584.129.984	101.142.256.234	Cash and cash equivalents
Piutang usaha	2j, 5, 32				Trade receivables
Pihak ketiga		128.778.761.810	111.532.931.932	178.120.550.180	Third parties
Pihak berelasi	2k, 29	119.893.013.240	101.773.188.855	4.588.597.055	Related parties
Piutang lain-lain pihak ketiga	2j, 8, 32	1.872.642.383	100.814.310	381.871.649	Other third party receivables
Persediaan	2c, 6	43.169.425.832	40.795.755.774	38.523.703.417	Inventories
Biaya dibayar dimuka	2d, 7	2.248.477.210	2.218.902.887	1.568.991.746	Prepaid expenses
Pajak dibayar dimuka	2h, 15a	112.590.474	43.298.780	20.905.019.198	Prepaid taxes
Uang muka		1.678.452.468	1.286.368.013	20.852.029.580	Advances
TOTAL ASET LANCAR		812.990.646.097	420.316.388.535	363.881.019.917	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR					NON-CURRENT ASSETS
Aset tetap - neto	2a, 2f, 6	1.821.378.205.408	1.679.981.658.119	1.175.251.173.341	Fixed assets - net
Deposito jaminan	2b, 2j, 9				Guarantee deposits
30c, 32		16.739.169.827	15.374.050.272	15.501.000.787	
Aset takberwujud - neto	2f, 2p, 10	7.681.491.831	6.929.513.928	2.563.059.592	Intangible assets - net
Uang jaminan	2j, 11, 32	5.192.242.788	4.799.530.022	4.041.777.680	Security deposits
Aset non-keuangan tidak lancar lainnya	12	42.361.881.193	15.493.135.342	261.451.015.791	Other non-current non-financial assets
TOTAL ASET TIDAK LANCAR		1.893.332.990.937	1.722.577.887.681	1.458.808.027.191	TOTAL NON-CURRENT ASSETS
TOTAL ASET		2.706.323.637.034	2.142.894.276.216	1.822.689.047.108	TOTAL ASSETS

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

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

The original financial statements included herein are in the Indonesian language.

PT NIPPON INDOSARI CORPINDO Tbk
LAPORAN POSISI KEUANGAN (lanjutan)
Tanggal 31 Desember 2015
(Disajikan dalam rupiah)

PT NIPPON INDOSARI CORPINDO Tbk
STATEMENT OF FINANCIAL POSITION (continued)
As of December 31, 2015
(Expressed in rupiah)

			1 Januari 2014/ 31 Desember 2013/ January 1, 2014/ December 31, 2013		
	Catatan/ Notes	31 Desember 2015/ December 31, 2015	(Diajikan Kembali - Catatan 21 dan 20/ (As Restated - Notes 21 and 20)		
LIABILITAS DAN EKUITAS			LIABILITIES AND EQUITY		
LIABILITAS JANGKA PENDEK			CURRENT LIABILITIES		
Utang usaha	2j,13,32				Trade payables
Pinak ketiga		105.328.056.535	75.575.779.568	97.411.812.822	Third parties
Pinak bereslasi	2k,29	54.338.837.418	50.029.102.783	61.903.647.117	Related parties
Utang lain-lain	2j,14,32				Other payables
Pinak ketiga	30e,30g-j	135.105.314.310	67.321.963.068	118.044.464.058	Third parties
Pinak bereslasi	2k,29	1.711.704.398	637.868.703	-	Related parties
Utang pajak	2h,15b	26.145.331.440	8.270.644.015	5.303.215.646	Taxes payable
	2j,2k,16, 29,32	72.219.714.864	59.037.600.971	37.018.290.679	Accruals
Akruai					
Utang bank jangka panjang					
yang jatuh tempo dalam waktu satu tahun	2j,18,32	-	47.647.294.496	-	Current maturities of long-term bank loans
Liabilitas imbalan kerja jangka pendek	2i,2j,17,32	1.071.047.849	488.415.833	515.975.500	Short-term employee benefits liability
TOTAL LIABILITAS JANGKA PENDEK			395.920.006.814	307.608.669.233	320.197.405.822
LIABILITAS JANGKA PANJANG			NON-CURRENT LIABILITIES		
Jaminan pelanggan	2j,30c,32	21.797.492.367	20.650.277.695	18.465.488.908	Customers' deposits
Utang bank jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun	2j,18,32	-	291.203.527.978	160.464.234.676	Long-term bank loans - net of current maturities
Liabilitas pajak langguhan - neto	2h,15g	38.031.900.243	28.251.554.744	11.139.070.903	Deferred tax liability - net
Utang obligasi	2j,19,32	994.405.036.101	496.541.543.422	495.910.484.028	Bonds payable
Liabilitas imbalan kerja jangka panjang	2i,20	67.634.247.837	45.055.623.837	39.528.489.161	Long-term employee benefits liability
TOTAL LIABILITAS JANGKA PANJANG			1.121.868.678.348	861.702.527.476	725.527.727.676
TOTAL LIABILITAS			1.517.788.685.162	1.169.311.196.709	1.045.725.133.498
EKUITAS			EQUITY		
Modal saham - nilai nominal Rp20 per saham					Capital stock - Rp20 par value per share
Modal dislar - 17.200.000.000 saham					Authorized - 17,200,000,000 shares
Modal ditempatkan dan disetor penuh - 5.061.800.000 saham	21	101.236.000.000	101.236.000.000	101.236.000.000	Issued and fully paid - 5,061,800,000 shares
Tambahan modal disetor - neto	22	173.001.428.035	173.001.428.035	173.001.428.035	Additional paid-in capital - net
Saham treasuri	2e,21	(767.101.075)	-	-	Treasury stock
Saldo laba					
Tahap ditentukan penggunaannya	21	4.000.000.000	2.000.000.000	-	Retained earnings
Belum ditentukan penggunaannya	21	911.064.624.912	677.345.651.472	502.726.485.575	Appropriated Unappropriated
TOTAL EKUITAS			1.168.534.951.872	953.583.079.507	776.963.913.610
TOTAL LIABILITAS DAN EKUITAS			2.706.323.637.034	2.142.894.276.216	1.822.689.047.108
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Catatan atas laporan keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

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

The original financial statements included herein are in the Indonesian language.

PT NIPPON INDOSARI CORPINDO Tbk
LAPORAN LABA RUGI
DAN PENGHASILAN KOMPREHENSIF LAIN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2015
(Disajikan dalam rupiah)

PT NIPPON INDOSARI CORPINDO Tbk
STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the Year Ended December 31, 2015
(Expressed in rupiah)

Tahun yang berakhir pada tanggal 31 Desember/ Year ended December 31,			
	2015	Catatan/ Notes	2014 (Disajikan Kembali - Catatan 21 dan 20) / (As Restated - Notes 21 and 20)
PENJUALAN NETO	2.174.501.712.899	2g,2k,24,29	1.880.262.901.697
BEBAN POKOK PENJUALAN	1.019.511.433.830	2g,2k,25,29	978.841.438.517
LABA BRUTO	1.154.990.279.069		901.421.463.180
Beban usaha	(739.133.258.994)	2g,2k,26,29	(638.726.421.997)
Penghasilan operasi lainnya	40.422.535.641	2g,27	38.342.378.021
Beban operasi lainnya	(2.621.065.715)	2g,28	(2.314.293.577)
LABA USAHA	453.658.490.001		298.723.125.627
Penghasilan keuangan	18.540.730.176	2g,4	1.212.733.821
Pajak atas penghasilan keuangan	(3.708.146.035)	2h	(242.546.764)
Biaya keuangan	(90.239.459.054)	2g,18,19	(46.835.971.511)
LABA SEBELUM PAJAK	378.251.615.088		252.857.341.173
BEBAN PAJAK			
PENGHASILAN - NETO	107.712.914.648	2h,15d	64.208.995.297
LABA TAHUN BERJALAN	270.538.700.440		188.648.345.876
PENGHASILAN KOMPREHENSIF LAIN			
Pos yang tidak akan direklasifikasi ke laba rugi pada periode berikutnya:			
Laba/(rugi) pengukuran kembali atas liabilitas imbalan kerja - setelah pajak	(6.827.973.000)		3.763.636.022
TOTAL PENGHASILAN			
KOMPREHENSIF TAHUN BERJALAN	263.710.727.440		192.411.981.898
LABA PER SAHAM	53,45	2n	37,27

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

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

The original consolidated financial statements included herein are in the Indonesian language.

**PT NIPPON INDOSARI CORPINDO Tbk
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2017
(Disajikan dalam Rupiah)**

**PT NIPPON INDOSARI CORPINDO Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
As of December 31, 2017
(Expressed in Rupiah)**

	31 Desember 2017/ December 31, 2017	Catatan/ Notes	31 Desember 2016/ December 31, 2016	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	1.895.069.568.040	2d, 2o, 2r 4, 32, 33 2o, 2r, 5 32, 33	610.989.176.180	Cash and cash equivalents
Piutang usaha				Trade receivables
Pihak ketiga	164.515.198.562		138.850.856.494	Third parties
Pihak berelasi	160.402.331.673	2p, 30	141.530.530.025	Related parties
Piutang lain-lain - pihak ketiga	13.032.991.162	2o, 33	3.572.146.022	Other receivables - third parties
Persediaan	50.264.253.248	2o, 6	50.746.886.585	Inventories
Beban dibayar dimuka	7.951.582.514	2f, 7	2.135.085.115	Prepaid expenses
Pajak dibayar dimuka	24.119.681.088	2m, 15a	269.551.656	Prepaid tax
Uang muka	4.581.832.732		1.320.105.980	Advances
TOTAL ASET LANCAR	2.319.937.439.019		949.414.338.057	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset tetap - neto	1.993.663.314.016	2g, 2h, 2j, 8	1.842.722.492.525	Property, plant and equipment - net
Aset takberwujud - neto	62.295.673.598	2i, 2j, 9 2d, 2o, 10	62.056.464.165	Intangible assets - net
Deposito jaminan	22.302.214.074	31c, 33 2k, 2p	21.790.509.512	Guarantee deposits
Investasi jangka panjang	14.508.000.000	11, 30	-	Long-term investments
Aset tidak lancar lainnya:		2r, 12		Other non-current:
Aset keuangan	14.516.584.372	2o, 32, 33	6.409.937.499	Financial assets
Aset non-keuangan	132.350.484.332		37.247.116.960	Non-financial assets
TOTAL ASET TIDAK LANCAR	2.239.636.270.392		1.970.226.520.661	TOTAL NON-CURRENT ASSETS
TOTAL ASET	4.559.573.709.411		2.919.640.858.718	TOTAL ASSETS

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.

The original consolidated financial statements included herein are in the Indonesian language.

PT NIPPON INDOSARI CORPINDO Tbk DAN ENTITAS ANAKNYA LAPORAN POSISI KEUANGAN KONSOLIDASIAN (lanjutan) Tanggal 31 Desember 2017 (Disajikan dalam Rupiah)		PT NIPPON INDOSARI CORPINDO Tbk AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued) As of December 31, 2017 (Expressed in Rupiah)	
	31 Desember 2017/ December 31, 2017	Catatan/ Notes	31 Desember 2016/ December 31, 2016
LIABILITAS DAN EKUITAS			LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK			CURRENT LIABILITIES
Utang bank jangka pendek	119.270.800.000	2o, 2r	-
Utang pajak	7.791.273.454	17, 32, 33 2m, 15b	11.877.411.678
Utang usaha		2o, 2r	
Pihak ketiga	95.574.720.224	13, 32, 33	110.777.948.813
Pihak berelasi	54.496.677.667	2p, 30	61.675.545.442
Utang lain-lain		2o, 2r	
Pihak ketiga	103.448.215.037	14, 32, 33	83.714.622.240
Pihak berelasi	8.811.309.470	2p, 30	782.140.497
Beban akrual	138.278.119.910	2o, 2p, 2r, 16, 30, 31, 32, 33	51.674.155.712
Bagian jangka pendek atas utang obligasi	499.505.415.478	2o, 19, 33	-
TOTAL LIABILITAS JANGKA PENDEK	1.027.176.531.240		320.501.824.382
LIABILITAS JANGKA PANJANG			NON-CURRENT LIABILITIES
Jaminan pelanggan	23.018.934.806	2o, 31c, 33	23.799.065.169
Liabilitas pajak tangguhan - neto	77.378.693.668	2m, 15g	62.892.779.031
Utang obligasi	498.209.629.859	2o, 19, 33	995.987.913.319
Liabilitas imbalan kerja jangka panjang	109.811.309.791	2n, 20	73.707.504.791
Liabilitas jangka panjang lainnya	3.872.894.618	2o, 18, 33	-
TOTAL LIABILITAS JANGKA PANJANG	712.291.462.742		1.156.387.262.310
TOTAL LIABILITAS	1.739.467.993.982		1.476.889.086.692
EKUITAS			EQUITY
Modal saham - nilai nominal			Capital stock - Rp20 per
Rp20 per saham			value per share
Modal dasar - 17.200.000.000			Authorized - 17,200,000,000
saham			shares
Modal saham ditempatkan			
dan disetor penuh -			Issued and fully paid -
6.186.488.888 saham pada			6,186,488,888 shares in
tahun 2017 dan 5.061.800.000			2017 and 5,061,800,000 shares
saham pada tahun 2016	123.729.777.760	21	in 2016
Tambahan modal disetor - neto	1.458.867.087.549	22	Additional paid-in capital - net
Saham treasury	-	21, 21	Treasury stock
Selisih kurs atas penjabaran laporan			Exchange rate differences from
keuangan	(1.787.954.179)	2r	translation of financial statements
Saldo laba			Retained earnings
Telah ditentukan penggunaannya	8.000.000.000	21	Appropriated
Belum ditentukan penggunaannya	1.185.185.012.557		Unappropriated
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk	2.773.993.923.687		Equity attributable to owners of parent entity
Kepentingan nonpengendali	46.111.791.742	23	Non-controlling interest
TOTAL EKUITAS	2.820.105.715.429		1.442.751.772.026
TOTAL LIABILITAS DAN EKUITAS	4.559.573.709.411		2.919.640.858.718

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.

The original consolidated financial statements included herein are in the Indonesian language.

**PT NIPPON INDOSARI CORPINDO Tbk
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2017
(Disajikan dalam Rupiah)**

**PT NIPPON INDOSARI CORPINDO Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the Year Ended December 31, 2017
(Expressed in Rupiah)**

Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31				
	2017	Catatan/ Notes	2016	
PENJUALAN NETO	2.491.100.179.560	2l,2p,25,30	2.521.920.968.213	NET SALES
BEBAN POKOK PENJUALAN	1.183.169.352.508	2l,2p,26,30	1.220.832.597.005	COST OF GOODS SOLD
LABA BRUTO	1.307.930.827.052		1.301.088.371.208	GROSS PROFIT
Beban usaha	(1.106.974.224.495)	2l,2p,27,30	(918.136.528.749)	Operating expenses
Penghasilan operasi lainnya	57.661.011.601	28	62.800.049.391	Other operating income
Beban operasi lainnya	(1.452.912.964)	29	(2.706.914.462)	Other operating expenses
LABA USAHA	257.164.701.194		443.044.977.388	OPERATING PROFIT
Penghasilan keuangan	35.121.841.969	4	22.438.468.835	Finance income
Pajak atas penghasilan keuangan	(7.014.563.499)	2m	(4.482.006.676)	Tax on finance income
Biaya keuangan	(91.930.964.348)	17,19	(91.584.597.849)	Finance costs
Beban lainnya	(7.193.680.786)	5c,12a	-	Other expense
LABA SEBELUM PAJAK PENGHASILAN	186.147.334.530		369.416.841.698	PROFIT BEFORE INCOME TAX
BEBAN PAJAK PENGHASILAN - NETO	50.783.313.391	2m,15e	89.639.472.867	INCOME TAX EXPENSE - NET
LABA TAHUN BERJALAN	135.364.021.139		279.777.368.831	PROFIT FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak akan direklasifikasi ke laba rugi pada periode berikutnya: Rugi pengukuran kembali atas liabilitas imbalan kerja jangka panjang - setelah pajak	(10.990.670.250)	2n	(13.585.690.500)	Item that will not be reclassified to profit or loss in subsequent periods: Re-measurement loss of long term employee benefits liability - net of tax
Pos yang akan direklasifikasi ke laba rugi pada periode berikutnya: Selisih kurs karena penjabaran laporan keuangan	94.207.165	2r	(2.799.324.467)	Item that will be reclassified to profit or loss in subsequent periods: Exchange rate difference from financial statements translation
RUGI KOMPREHENSIF LAIN TAHUN BERJALAN - SETELAH PAJAK	(10.896.463.085)		(16.385.014.967)	OTHER COMPREHENSIVE LOSS FOR THE YEAR - NET OF TAX
TOTAL PENGHASILAN KOMPREHENSIF TAHUN BERJALAN	124.467.558.054		263.392.353.864	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
Laba tahun berjalan yang dapat diatribusikan kepada: Pemilik entitas induk	145.981.447.247		279.960.998.626	Profit for the year attributable to: Owners of the parent entity
Kepentingan nonpengendali	(10.617.426.108)	2b	(183.629.795)	Non-controlling interest
Total	135.364.021.139		279.777.368.831	Total
Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada: Pemilik entitas induk	135.058.106.663		264.461.500.803	Total comprehensive income for the year attributable to: Owners of the parent entity
Kepentingan nonpengendali	(10.590.548.609)	2b	(1.069.146.939)	Non-controlling interest
Total	124.467.558.054		263.392.353.864	Total
LABA PER SAHAM YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK	27,66	2u	55,31	EARNINGS PER SHARE ATTRIBUTABLE TO OWNERS OF THE PARENT ENTITY

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.

The original consolidated financial statements included herein are in the Indonesian language.

**PT NIPPON INDOSARI CORPINDO Tbk
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2018
(Disajikan dalam Rupiah,
Kecuali Dinyatakan Lain)**

**PT NIPPON INDOSARI CORPINDO Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
As of December 31, 2018
(Expressed in Rupiah,
Unless Otherwise Stated)**

	31 Desember 2018/ December 31, 2018	Catatan/ Notes	31 Desember 2017/ December 31, 2017	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	1.294.525.260.890	2d,2e,2f 4,33,34 2e,2f,5 33,34	1.895.069.568.040	Cash and cash equivalents
Piutang usaha				Trade receivables
Pihak ketiga - neto	206.166.236.967		164.515.198.562	Third parties - net
Pihak berelasi	206.783.616.894	2p,31	160.402.331.673	Related parties
Piutang lain-lain - pihak ketiga	41.126.316.396	2e,34	13.032.991.162	Other receivables - third parties
Persediaan	65.127.735.601	2e,6	50.264.253.248	Inventories
Beban dibayar dimuka	7.313.394.437	2f,7	7.951.582.514	Prepaid expenses
Pajak dibayar dimuka	49.222.655.192	2m,15a	24.119.681.088	Prepaid taxes
Uang muka	6.144.082.861		4.581.832.732	Advances
TOTAL ASET LANCAR	1.876.409.299.238		2.319.937.439.019	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset tetap - neto	2.222.133.112.899	2g,2h,2j,8 2i,2j,9	1.993.663.314.016	Property, plant and equipment - net
Aset takberwujud - neto	61.438.598.870	2d,2e,10 32,34 2k,2p	62.295.673.598	Intangible assets - net
Deposito jaminan	19.938.005.751	11,31 2r,12	22.302.214.074	Guarantee deposits
Investasi jangka panjang	22.281.617.509		14.508.000.000	Long-term investments
Aset tidak lancar lainnya:				Other non-current:
Aset keuangan	17.501.092.132	2o,32,33,34	14.516.584.372	Financial assets
Aset non-keuangan	174.108.654.484		132.350.484.332	Non-financial assets
TOTAL ASET TIDAK LANCAR	2.517.401.081.645		2.239.636.270.392	TOTAL NON-CURRENT ASSETS
TOTAL ASET	4.393.810.380.883		4.559.573.709.411	TOTAL ASSETS

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.

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PT NIPPON INDOSARI CORPINDO Tbk DAN ENTITAS ANAKNYA LAPORAN POSISI KEUANGAN KONSOLIDASIAN (lanjutan) Tanggal 31 Desember 2018 (Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)		PT NIPPON INDOSARI CORPINDO Tbk AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued) As of December 31, 2018 (Expressed in Rupiah, Unless Otherwise Stated)	
	31 Desember 2018/ December 31, 2018	Catatan/ Notes	31 Desember 2017/ December 31, 2017
LIABILITAS DAN EKUITAS			LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK			CURRENT LIABILITIES
Pinjaman bank jangka pendek	41.358.750.000	2a, 2r	119.270.800.000
Utang pajak	29.692.476.082	17, 33, 34	7.791.273.454
Utang usaha		2m, 15b	
Pihak ketiga	125.226.004.282	20, 2r	
Pihak berelasi	64.860.371.621	13, 33, 34	
Utang lain-lain		2p, 31	
Pihak ketiga	195.940.600.992	20, 2r	
Pihak berelasi	8.859.902.936	14, 33, 34	
Beban akrual	59.484.044.136	2p, 31	
Bagian jangka pendek atas utang obligasi	-	20, 2p, 2r, 16,	
		31, 32, 33, 34	
TOTAL LIABILITAS JANGKA PENDEK	525.422.150.049	20, 20, 34	1.027.176.531.240
LIABILITAS JANGKA PANJANG			NON-CURRENT LIABILITIES
Jaminan pelanggan	21.336.157.040	20, 32, 34	23.018.934.806
Pinjaman bank jangka panjang	206.793.750.000	20, 2r, 19	-
Liabilitas pajak tangguhan - neto	92.168.041.162	33, 34	-
Utang obligasi	498.968.280.020	2m, 15g	77.378.693.668
Liabilitas imbalan kerja jangka panjang	128.062.137.882	20, 20, 34	498.209.629.859
Liabilitas jangka panjang lainnya	4.158.744.619	2n, 21	109.811.309.791
TOTAL LIABILITAS JANGKA PANJANG	951.487.110.723	20, 18, 34	712.291.462.742
TOTAL LIABILITAS	1.476.909.260.772		1.739.467.993.982
EKUITAS			EQUITY
Modal saham - nilai nominal			Capital stock - Rp20 par
Rp20 per saham			value per share
Modal dasar - 17.200.000.000			Authorized - 17,200,000,000
saham			shares
Modal saham ditempatkan			
dan disetor penuh -			
6.186.488.888 saham	123.729.777.760	22	123.729.777.760
Saham treasuri	(77.244.732.741)	2x, 22	-
Tambahan modal disetor - neto	1.458.867.087.549	23	1.458.867.087.549
Selisih kurs atas penjabaran laporan keuangan	(826.359.921)	2r	(1.787.954.179)
Saldo laba			
Telah ditentukan penggunaannya	10.000.000.000	22	8.000.000.000
Belum ditentukan penggunaannya	1.327.358.114.301		1.185.185.012.557
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk	2.841.883.886.948		2.773.993.923.687
Kepentingan nonpengendali	75.017.233.163	24	46.111.791.742
TOTAL EKUITAS	2.916.901.120.111		2.820.105.715.429
TOTAL LIABILITAS DAN EKUITAS	4.393.810.380.883		4.559.573.709.411

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

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**PT NIPPON INDOSARI CORPINDO Tbk
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2018
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT NIPPON INDOSARI CORPINDO Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the Year Ended December 31, 2018
(Expressed in Rupiah, Unless Otherwise Stated)**

Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31		Catatan/ Notes	
	2018		2017
PENJUALAN NETO	2.766.545.866.684	2i, 2p, 26, 31	2.491.100.179.560
BEBAN POKOK PENJUALAN	(1.274.332.759.465)	2i, 2p, 27, 31	(1.183.169.352.508)
LABA BRUTO	1.492.213.107.219		1.307.930.827.052
Beban usaha	(1.353.753.543.617)	2i, 2p, 28, 31	(1.106.974.224.495)
Penghasilan operasi lainnya	58.019.667.898	29	57.561.011.601
Beban operasi lainnya	(2.064.517.559)	30	(1.452.912.964)
LABA USAHA	194.414.713.941		257.164.701.194
Penghasilan keuangan	84.633.658.042	4	35.121.841.969
Pajak atas penghasilan keuangan	(16.920.924.672)	2m	(7.014.563.499)
Biaya keuangan	(82.233.618.970)	17, 19, 20	(91.930.964.348)
Bagian rugi dari entitas asosiasi	(467.282.442)	11	-
Penghasilan (beban) lainnya	7.509.779.016	1d, 5c, 12a	(7.193.680.786)
LABA SEBELUM PAJAK	186.936.324.915		186.147.334.530
BEBAN PAJAK	(59.764.888.552)	2m, 15e	(50.783.313.391)
PENGHASILAN - NETO	(59.764.888.552)		(50.783.313.391)
LABA TAHUN BERJALAN	127.171.436.363		135.364.021.139
PENGHASILAN (RUGI) KOMPREHENSIF LAIN			
Pos yang tidak akan direklasifikasi ke laba rugi pada periode berikutnya:			
Laba (rugi) pengukuran kembali atas liabilitas imbalan kerja jangka panjang	9.988.100.552	2n	(14.654.227.000)
Pajak Penghasilan terkait	(2.497.025.138)		3.663.556.750
Pos yang akan direklasifikasi ke laba rugi pada periode berikutnya:			
Selisih kurs karena penjabaran laporan keuangan	1.638.579.120	2r	94.207.165
PENGHASILAN (RUGI) KOMPREHENSIF LAIN TAHUN - BERJALAN SETELAH PAJAK	9.129.654.534		(10.896.463.085)
TOTAL PENGHASILAN KOMPREHENSIF TAHUN BERJALAN	136.301.090.897		124.467.558.054
Laba (rugi) tahun berjalan yang dapat diatribusikan kepada:			
Pemilik entitas induk	172.687.391.659		145.981.447.247
Kepentingan nonpengendali	(45.515.955.296)	2b	(10.617.426.108)
Total	127.171.436.363		135.364.021.139
Total penghasilan (rugi) komprehensif tahun berjalan yang dapat diatribusikan kepada:			
Pemilik entitas induk	181.140.061.333		135.058.106.663
Kepentingan nonpengendali	(44.838.970.436)	2b	(10.590.548.609)
Total	136.301.090.897		124.467.558.054
LABA PER SAHAM DASAR YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK	28,07	2t	27,66

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

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**PT NIPPON INDOSARI CORPINDO Tbk
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2020
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT NIPPON INDOSARI CORPINDO Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION
As of December 31, 2020
(Expressed in Rupiah, Unless Otherwise Stated)**

	2020	Catatan/ Notes	2019	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	1.010.872.461.721	2d,2p,2s 4,34,35	1.185.910.198.515	Cash and cash equivalents
Piutang usaha		2p,2s,5 34,35		Trade receivables
Pihak ketiga - neto	176.075.299.580		282.085.488.326	Third parties - net
Pihak berelasi	169.703.141.320	2q,32	199.487.612.360	Related parties
Piutang lain-lain - pihak ketiga	64.490.484.095	2p,2s,34,35	42.902.108.361	Other receivables - third parties
Persediaan	103.693.623.334	2e,6	83.599.374.391	Inventories
Beban dibayar dimuka	13.187.373.994	2f,7	12.220.871.801	Prepaid expenses
Pajak dibayar dimuka	4.558.407.318	2n,15a	64.891.068.955	Prepaid taxes
Uang muka	7.036.538.106		3.314.321.729	Advances
TOTAL ASET LANCAR	1.549.617.329.468		1.874.411.044.438	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset tetap - neto	2.434.486.072.405	2g,2h,2k,8	2.540.413.874.692	Property, plant and equipment - net
Aset takberwujud - neto	110.732.583.280	2i,2j,2k,9,33	68.992.417.548	Intangible assets - net
Aset hak guna - neto	28.078.744.082	2l,2z,21 2d,2p,10	-	Right of use assets - net
Deposito jaminan	15.269.557.672	33,35	15.407.097.831	Guarantee deposits
Aset pajak tangguhan	7.130.794.039	2n,15g	1.711.634.110	Deferred tax assets
Investasi jangka panjang	23.751.946.688	2l,2q,11,32	23.507.637.557	Long-term investments
Aset tidak lancar lainnya:		2s,12		Other non-current:
Aset keuangan	20.379.313.779	2p,33,34,35	20.757.802.524	Financial assets
Aset non-keuangan	262.720.330.572		136.882.336.251	Non-financial assets
TOTAL ASET TIDAK LANCAR	2.902.549.342.517		2.807.672.800.513	TOTAL NON-CURRENT ASSETS
TOTAL ASET	4.452.166.671.985		4.682.083.844.951	TOTAL ASSETS

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

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PT NIPPON INDOSARI CORPINDO Tbk DAN ENTITAS ANAKNYA LAPORAN POSISI KEUANGAN KONSOLIDASIAN (lanjutan) Tanggal 31 Desember 2020 (Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)		PT NIPPON INDOSARI CORPINDO Tbk AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued) As of December 31, 2020 (Expressed in Rupiah, Unless Otherwise Stated)	
	2020	Catatan/ Notes	2019
LIABILITAS DAN EKUITAS			LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK			CURRENT LIABILITIES
Pinjaman bank jangka pendek	-	2p,2s	52.125.550.000
Utang pajak	7.278.188.027	17,34,35	63.284.091.781
		2n,15b	
Utang usaha		2p,2s	
Pihak ketiga	114.085.773.920	13,34,35	149.235.820.455
Pihak berelasi	51.298.801.106	2q,32	64.120.312.783
		2p,2s	
Utang lain-lain		14,34,35	
Pihak ketiga	157.505.028.031	2q,32	167.051.698.858
Pihak berelasi	1.869.601.144	2p,2q,2s,16,	3.024.780.411
		32,33,34,35	
Beban akrual	60.954.159.267		108.288.884.285
Bagian lancar atas:			
Liabilitas sewa	11.575.719.205	2s,2t	-
Utang obligasi	-	21,34,35	
		2p,20,35	499.807.179.992
TOTAL LIABILITAS JANGKA PENDEK	404.567.270.700		1.106.938.318.565
LIABILITAS JANGKA PANJANG			NON-CURRENT LIABILITIES
Jaminan pelanggan	18.925.207.567	2p,33,35	15.306.898.374
Pinjaman bank jangka panjang	496.833.333.333	2p,2s,19	
Liabilitas pajak tangguhan - neto	89.984.754.738	34,35	205.758.750.000
Liabilitas imbalan kerja jangka panjang	198.919.314.000	2n,15g	102.585.208.886
Liabilitas sewa	16.265.743.916	2o,22	154.528.964.003
		2t,21,35	
		2p,2s	
Liabilitas jangka panjang lainnya	-	18,34,35	4.368.326.026
TOTAL LIABILITAS JANGKA PANJANG	819.928.353.554		482.548.147.289
TOTAL LIABILITAS	1.224.495.624.254		1.589.486.465.854
EKUITAS			EQUITY
Modal saham - nilai nominal			Capital stock - Rp20 par value per share
Rp20 per saham			Authorized - 17,200,000,000 shares
Modal dasar - 17.200.000.000 saham			
Modal saham ditempatkan dan disetor penuh -			Issued and fully paid -
6.186.488.888 saham	123.729.777.760	23	6,186,488,888 shares
Saham treasuri	-	2y,23	(77.244.732.741)
Tambahan modal disetor - neto	1.486.392.647.799	24	1.458.867.087.549
Selisih kurs atas penjabaran laporan keuangan	-	2s	(1.453.360.286)
Saldo laba			
Telah ditentukan penggunaannya	14.000.000.000	23	12.000.000.000
Belum ditentukan penggunaannya	1.603.500.624.903		1.553.296.764.733
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk	3.227.623.050.462		3.069.195.537.015
Kepentingan nonpengendali	47.997.269	25	23.401.842.082
TOTAL EKUITAS	3.227.671.047.731		3.092.597.379.097
TOTAL LIABILITAS DAN EKUITAS	4.452.166.671.985		4.682.083.844.951

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

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**PT NIPPON INDOSARI CORPINDO Tbk
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada
Tanggal 31 Desember 2020
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT NIPPON INDOSARI CORPINDO Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the Year then Ended
December 31, 2020
(Expressed in Rupiah, Unless Otherwise Stated)**

	2020	Catatan/ Notes	2019	
PENJUALAN NETO	3.212.034.546.032	2m, 2q, 27, 32	3.337.022.314.624	NET SALES
BEBAN POKOK PENJUALAN	(1.409.870.836.152)	2m, 2q, 28, 32	(1.487.586.425.468)	COST OF GOODS SOLD
LABA BRUTO	1.802.163.709.880		1.849.435.889.156	GROSS PROFIT
Beban usaha	(1.598.529.737.771)	2m, 2q, 29, 32	(1.566.060.704.391)	Operating expenses
Penghasilan operasi lainnya	59.147.435.541	30	69.278.665.698	Other operating income
Beban operasi lainnya	(7.485.264.504)	31	(5.724.203.586)	Other operating expenses
LABA USAHA	255.296.143.146		356.929.646.877	OPERATING PROFIT
Penghasilan keuangan	39.277.684.675	4	69.443.009.950	Finance income
Pajak atas penghasilan keuangan	(7.855.536.935)	2n	(13.879.160.449)	Tax on finance income
Biaya keuangan	(80.883.885.810)	17, 19, 20, 21	(66.295.550.224)	Finance costs
Bagian laba dari entitas asosiasi	244.309.131	21, 11	226.020.048	Share of profit of associates
(Kerugian) keuntungan dari pelepasan entitas anak setelah reklasifikasi saldo akumulasi selisih kurs atas penjabaran laporan keuangan	(26.831.885.973)	1d	2.897.855.850	(Loss) gain from disposal of subsidiary net of reclassification of cumulative exchange rate difference from translation of financial statement
Beban lainnya	(18.889.290.465)		(2.223.001.439)	Other expense
LABA SEBELUM PAJAK	160.357.537.779		347.098.820.613	PROFIT BEFORE INCOME TAX
PENGHASILAN	160.357.537.779		347.098.820.613	INCOME TAX BENEFIT
MANFAAT (BEBAN) PAJAK	8.252.744.699	2n, 15e	(110.580.263.193)	(EXPENSE) - NET
LABA TAHUN BERJALAN	168.610.282.478		236.518.557.420	PROFIT FOR THE YEAR
RUGI KOMPREHENSIF LAIN				OTHER COMPREHENSIVE LOSS
Pos yang tidak akan direklasifikasi ke laba rugi pada periode berikutnya:				Item that will not be reclassified to profit or loss in subsequent periods:
Rugi pengukuran kembali atas liabilitas imbalan kerja jangka panjang	(17.074.503.000)	2o	(17.784.860.000)	Re-measurement loss of long term employee benefit liability
Pajak penghasilan terkait	3.756.390.660		4.446.215.000	Related income tax
Pos yang akan direklasifikasi ke laba rugi pada periode berikutnya:				Item that will be reclassified to profit or loss in subsequent periods:
Selisih kurs karena penjabaran laporan keuangan	(9.798.841.625)	2s	(1.326.438.396)	Exchange rate difference from financial statements translation
RUGI KOMPREHENSIF LAIN TAHUN BERJALAN - SETELAH PAJAK	(23.116.953.965)		(14.665.083.396)	OTHER COMPREHENSIVE LOSS FOR THE YEAR - NET OF TAX
TOTAL PENGHASILAN KOMPREHENSIF TAHUN BERJALAN	145.493.328.513		221.853.474.024	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
Laba (rugi) tahun berjalan yang dapat diatribusikan kepada:				Profit (loss) for the year attributable to:
Pemilik entitas induk	215.050.714.497		301.002.075.111	Owners of the parent entity
Kepentingan nonpengendali	(46.440.432.019)	2b	(64.483.517.691)	Non-controlling interest
Total	168.610.282.478		236.518.557.420	Total
Total penghasilan (rugi) komprehensif tahun berjalan yang dapat diatribusikan kepada:				Total comprehensive income (loss) for the year attributable to:
Pemilik entitas induk	194.708.513.229		287.036.429.746	Owners of the parent entity
Kepentingan nonpengendali	(49.215.184.716)	2b	(65.182.955.722)	Non-controlling interest
Total	145.493.328.513		221.853.474.024	Total
LABA PER SAHAM DASAR YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK	35,98	2u	49,29	BASIC EARNINGS PER SHARE ATTRIBUTABLE TO OWNERS OF THE PARENT ENTITY

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

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included herein are in Indonesian language.

**PT NIPPON INDOSARI CORPINDO TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2024
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT NIPPON INDOSARI CORPINDO TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION
As of December 31, 2024
(Expressed in Rupiah, Unless Otherwise Stated)**

	31 Desember 2024/ December 31, 2024	Catatan/ Notes	31 Desember 2023/ December 31, 2023	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	430.946.384.199	2d,2n,2q 4,32,33	537.954.241.879	Cash and cash equivalents
Piutang usaha		2n,5,33		Trade receivables
Pihak ketiga - neto	232.621.242.570		238.052.062.834	Third parties - net
Pihak berelasi	204.020.618.680	2o,30	230.433.185.621	Related parties
Piutang lain-lain - pihak ketiga	3.202.404.920	2n,33	3.387.672.528	Other receivables - third parties
Persediaan	156.863.697.714	2e,6	137.777.879.758	Inventories
Beban dibayar dimuka	14.144.774.115	2f,7	14.406.825.461	Prepaid expenses
Pajak dibayar dimuka	688.765.170	2i,15a	-	Prepaid taxes
Uang muka	1.648.987.361		2.928.933.554	Advances
TOTAL ASET LANCAR	1.044.136.874.729		1.164.940.801.635	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset tetap - neto	2.518.416.926.787	2g,2i,8	2.534.957.098.472	Property, plant and equipment - net
Aset takberwujud - neto	102.522.808.866	2h,2i,9	108.485.518.797	Intangible assets - net
Aset hak guna - neto	25.034.712.396	2r,19	35.508.023.768	Right of use assets - net
Deposito jaminan	21.503.250.324	2d,2n,10 31,33	20.501.774.972	Guarantee deposits
Aset pajak tangguhan - neto	286.634.846	2n,15g	-	Deferred tax asset - net
Investasi jangka panjang	8.601.633.792	2j,2o,11,30	8.743.317.245	Long-term investments
Aset tidak lancar lainnya:		12		Other non-current:
Aset keuangan	12.655.249.241	2n,31,33	11.903.579.270	Financial assets
Aset non-keuangan	13.188.897.786	2i	58.478.310.883	Non-financial assets
TOTAL ASET TIDAK LANCAR	2.702.210.114.038		2.778.577.623.407	TOTAL NON-CURRENT ASSETS
TOTAL ASET	3.746.346.988.767		3.943.518.425.042	TOTAL ASSETS

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.

The original consolidated financial statements included herein are in Indonesian language.

PT NIPPON INDOSARI CORPINDO TBK DAN ENTITAS ANAKNYA LAPORAN POSISI KEUANGAN KONSOLIDASIAN (lanjutan) Tanggal 31 Desember 2024 (Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)		PT NIPPON INDOSARI CORPINDO TBK AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued) As of December 31, 2024 (Expressed in Rupiah, Unless Otherwise Stated)	
	31 Desember 2024/ December 31, 2024	Catatan/ Notes	31 Desember 2023/ December 31, 2023
LIABILITAS DAN EKUITAS			LIABILITIES AND EQUITY
LIABILITAS			LIABILITIES
LIABILITAS JANGKA PENDEK			CURRENT LIABILITIES
Pinjaman bank jangka pendek	100.000.000.000	2n 17,33,34,36 2n,2q	100.000.000.000 Short-term bank loan
Utang usaha		13,32,33,34	
Pihak ketiga	148.679.413.121		172.452.042.852 Trade payables
Pihak berelasi	52.373.923.128	2o,30 2n,2q	46.176.921.932 Third parties
Utang lain-lain		14,32,33,34	
Pihak ketiga	130.497.684.512		145.023.597.275 Other payables
Pihak berelasi	51.552.787.382	2o,30	34.185.133.807 Third parties
Utang pajak	42.826.658.401	2l,15b	57.055.904.286 Related parties
		2n,2q,16	
Beban akrual	72.557.917.132	32,33,34	101.871.734.363 Taxes payable
		2n,2q,2r,19	
Bagian lancar atas liabilitas sewa	12.231.814.512	32,33,34,36	12.329.715.324 Accrued expenses
TOTAL LIABILITAS JANGKA PENDEK	610.720.198.188		669.095.049.839 Current maturities of lease liabilities
LIABILITAS JANGKA PANJANG			NON-CURRENT LIABILITIES
Jaminan pelanggan	22.203.616.026	2n,31,33,34 2n,18	22.102.087.229 Customers' deposits
Pinjaman bank jangka panjang	496.697.916.667	33,34,36	498.833.333.333 Long-term bank loan
Liabilitas pajak tangguhan - neto	142.296.051.268	2l,15g	121.557.706.674 Deferred tax liability - net
Liabilitas imbalan kerja jangka panjang	152.105.708.793	2m,20	212.819.458.429 Long-term employee benefits liability
		2n,2q,2r,19	
Liabilitas sewa	15.168.304.321	32,33,34,36	25.679.215.257 Lease liabilities
TOTAL LIABILITAS JANGKA PANJANG	827.471.597.075		880.991.799.922
TOTAL LIABILITAS	1.438.191.795.263		1.550.086.849.761
EKUITAS			EQUITY
Modal saham - nilai nominal			Capital stock - Rp20 par value per share
Rp20 per saham			
Modal dasar - 17.200.000.000 saham			Authorized - 17,200,000,000 shares
Modal saham ditempatkan dan disetor penuh -			Issued and fully paid -
6.186.488.888 saham	123.729.777.760	21	6,186,488,888 shares
Saham treasuri	(855.351.966.129)	2v,21	(645.575.674.577) Treasury stock
Tambahan modal disetor - neto	1.486.395.713.050	22	1.486.392.647.799 Additional paid-in capital - net
Komponen ekuitas lainnya	(4.080.000.000)	1d	- Other component equity
Saldo laba			Retained earnings
Telah ditentukan penggunaannya	22.000.000.000	21	20.000.000.000 Appropriated
Belum ditentukan penggunaannya	1.329.667.659.858		1.408.800.907.546 Unappropriated
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk	2.302.361.184.539		2.393.347.658.528 Equity attributable to owners of parent entity
Kepentingan nonpengendali	5.794.008.965	23	83.916.753 Non-controlling interest
TOTAL EKUITAS	2.308.155.193.504		2.393.431.575.281
TOTAL LIABILITAS DAN EKUITAS	3.746.346.988.767		3.943.518.425.042

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.

The original consolidated financial statements included herein are in Indonesian language.

**PT NIPPON INDOSARI CORPINDO TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada
Tanggal 31 Desember 2024
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT NIPPON INDOSARI CORPINDO TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the Year Ended
December 31, 2024
(Expressed in Rupiah, Unless Otherwise Stated)**

Tahun yang berakhir pada tanggal 31 Desember/ Year then ended December 31,				
	2024	Catatan/ Notes	2023	
PENDAPATAN	3.932.169.542.456		3.820.532.634.928	REVENUE
BEBAN POKOK PENJUALAN	(1.785.500.857.143)	2k, 2o, 25, 30 2k, 2o, 26, 30	(1.755.607.661.568)	COST OF GOODS SOLD
LABA BRUTO	2.146.668.685.313		2.064.924.973.358	GROSS PROFIT
Beban usaha	(1.714.715.007.433)	2k, 2o, 27, 30	(1.674.353.087.569)	Operating expenses
Penghasilan operasi lainnya	94.572.426.724	2k, 28	91.021.120.047	Other operating income
Beban operasi lainnya	(5.203.231.093)	2k, 29	(3.398.369.360)	Other operating expenses
LABA USAHA	521.322.873.511		478.194.636.476	OPERATING PROFIT
Penghasilan keuangan	14.786.074.343	2k, 4	14.127.849.956	Finance income
Pajak atas penghasilan keuangan	(2.957.214.869)	2i	(2.825.569.991)	Tax on finance income
Beban keuangan	(62.886.056.759)	2k, 17, 18, 19	(60.868.971.013)	Finance costs
Bagian atas rugi ventura bersama	(141.683.453)	2o, 2j, 11	(597.664.454)	Share in loss of joint venture
Beban lainnya	(1.178.996.565)	2k, 2n	(39.596.711)	Other expense
LABA SEBELUM PAJAK PENGHASILAN	468.944.996.208		427.990.685.263	PROFIT BEFORE INCOME TAX
BEBAN PAJAK PENGHASILAN - NETO	(106.749.297.728)	2l, 15e	(94.690.264.300)	INCOME TAX EXPENSE - NET
LABA TAHUN BERJALAN	362.195.698.480		333.300.420.963	PROFIT FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak akan direklasifikasi ke laba rugi pada tahun berikutnya:				Item that will not be reclassified to profit or loss in subsequent year:
Laba (rugi) pengukuran kembali atas liabilitas imbalan kerja jangka panjang	77.312.430.863	2m, 2o	(17.112.527.000)	Remeasurement gain (loss) of long term employee benefit liability
Pajak penghasilan terkait	(17.008.734.790)		3.764.755.940	Related income tax
PENGHASILAN (RUGI) KOMPREHENSIF LAIN TAHUN BERJALAN - SETELAH PAJAK	60.303.696.073		(13.347.771.060)	OTHER COMPREHENSIVE INCOME (LOSS) FOR THE YEAR - NET OF TAX
TOTAL PENGHASILAN KOMPREHENSIF TAHUN BERJALAN	422.499.394.553		319.952.649.903	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
Labal(rugi) tahun berjalan yang dapat diatribusikan kepada:				Profit/(loss) for the year attributable to:
Pemilik entitas induk	362.565.606.268		333.291.088.862	Owners of the parent entity
Kepentingan nonpengendali	(369.907.788)	2c	9.332.101	Non-controlling interest
Total	362.195.698.480		333.300.420.963	Total
Total penghasilan/(rugi) komprehensif tahun berjalan yang dapat diatribusikan kepada:				Total comprehensive income/(loss) for the year attributable to:
Pemilik entitas induk	422.869.302.341		319.943.317.802	Owners of the parent entity
Kepentingan nonpengendali	(369.907.788)	2c	9.332.101	Non-controlling interest
Total	422.499.394.553		319.952.649.903	Total
LABA PER SAHAM DASAR YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK	63,57	2s	58,44	BASIC EARNINGS PER SHARE ATTRIBUTABLE TO OWNERS OF THE PARENT ENTITY

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.