

PT Pan Brothers Tbk dan Anak Perusahaan
Neraca konsolidasian
Per 31 Desember 2007 dan 2006

PT Pan Brothers Tbk and its Subsidiary
Consolidated balance sheets
As of 31 December 2007 and 2006

(Dalam Rupiah)

(In Rupiah)

	2007	Catatan/ Note	2006	
A k t i v a				A s s e t s
Aktiva lancar				Current assets
Kas dan setara kas	36.903.507.593	2d, 3, 34	14.236.669.119	Cash and cash equivalents
Piutang usaha setelah dikurangi penyisihan piutang ragu-ragu sebesar nihil pada 2007 dan Rp 93.893.500 pada 2006				Trade receivables – Net of allowance for doubtful account amounting to nil in 2007 and Rp 93,893,500 in 2006
Pihak ketiga	195.954.810.519	2e, 4, 34	193.510.407.273	Third parties
Pihak hubungan istimewa	9.915.483.735	2l, 32	11.256.674.352	Related parties
Piutang lain-lain setelah dikurangi penyisihan piutang ragu-ragu sebesar nihil pada 2007 dan 2006				Other receivables – Net of allowance for doubtful account amounting to nil in 2007 and 2006
Pihak hubungan istimewa	9.957.996.653	2l, 32	1.355.725.534	Related parties
Pihak ketiga	18.265.956.448	2e, 5, 34	10.023.288.228	Third parties
Persediaan	303.008.219.649	2f, 6	131.791.059.450	Inventories
Pajak dibayar dimuka	24.903.098.176	7a	28.386.201.028	Prepaid taxes
Biaya dibayar dimuka	2.061.828.868	2g, 8	1.112.378.693	Prepaid expenses
Uang muka dibayar	59.502.654.583	9, 34	27.981.337.656	Advance payments
Jumlah aktiva lancar	660.473.556.224		419.653.741.333	Total current assets
Aktiva tidak lancar				Non current assets
Investasi jangka panjang	566.000.000	2h, 10	566.000.000	Long term investment
Aktiva tetap setelah dikurangi akumulasi penyusutan Rp 124.029.934.337 dan Rp 104.059.812.049 per 31 Desember 2007 dan 2006	158.867.432.281	2i, 11	125.203.218.884	Fixed assets net of accumulated depreciation of Rp 124,029,934,337 and Rp 104,059,812,049 as of 31 December 2007 and 2006
Aktiva lain-lain	8.016.580.064	2j, 12	4.323.303.893	Other assets
Aktiva pajak tangguhan bersih	5.169.405.812	2m, 7d	4.099.784.135	Deferred tax assets - net
Jumlah aktiva tidak lancar	172.619.418.157		134.192.306.912	Total non current assets
Jumlah aktiva	833.092.974.381		553.846.048.245	Total assets

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan ini.

See accompanying notes to consolidated financial statements, which form an integral part of these financial statements.

PT Pan Brothers Tbk dan Anak Perusahaan
Neraca konsolidasian (lanjutan)
Per 31 Desember 2007 dan 2006

PT Pan Brothers Tbk and its Subsidiary
Consolidated balance sheets (continued)
As of 31 December 2007 and 2006

(Dalam Rupiah)

(In Rupiah)

	2007	Catatan/ Note	2006	
Kewajiban dan ekuitas				Liabilities and equity
Kewajiban lancar				Current liabilities
Pinjaman jangka pendek	313.455.962.143	13, 34	211.801.604.990	Short term loans
Hutang usaha				Trade payables
Pihak ketiga	206.409.016.254	14, 34	168.234.172.751	Third parties
Pihak hubungan istimewa	4.372.552.581	21, 32	4.202.710.360	Related parties
Hutang lain-lain				Other payables
Pihak ketiga	40.167.443.616	15, 34	4.137.266.485	Third parties
Pihak hubungan istimewa	390.293.807	21, 32	389.265.882	Related parties
Biaya masih harus dibayar	7.182.064.721	16	8.966.183.714	Accrued expenses
Hutang pajak	2.007.773.516	7b	5.374.731.164	Taxes payables
Bagian kewajiban jangka panjang - yang jatuh tempo dalam waktu satu tahun				Long term payables - current maturity
Pinjaman jangka panjang	11.146.467.258	17	131.204.041	Long term loans
Sewa guna usaha	17.555.556	2k, 18	-	Capital lease
Jumlah kewajiban lancar	585.149.129.452		403.237.139.387	Total current liabilities
Kewajiban tidak lancar				Non current liabilities
Pinjaman jangka panjang	79.702.280.708	17	304.664.100	Long term loans
Sewa guna usaha	84.266.667	2k, 18	-	Capital lease
Kewajiban imbalan pasca kerja	25.237.280.068	2n, 19	19.437.744.547	Post employment benefit liability
Wesel bayar	-	20	18.191.631.948	Promissory notes
Jumlah kewajiban tidak lancar	105.023.827.443		37.934.040.595	Total non current liabilities
Jumlah Kewajiban	690.172.956.895		441.171.179.982	Total liabilities
HAK MINORITAS	550.478.352	21	(5.502.457.114)	MINORITY INTERESTS
Ekuitas				Equity
Modal saham		22		Capital stock
Nilai nominal Rp 100 per saham				Par value of Rp 100 per share
Modal dasar Rp 178.176.000.000 pada tahun 2007 dan 2006				Authorized capital of Rp 178,176,000,000 in 2007 and 2006
Ditempatkan dan disetor penuh sejumlah 445.440.000 lembar saham pada tahun 2007 dan 2006	44.544.000.000		44.544.000.000	Issued and paid in consisting of 445,440,000 shares in 2007 and 2006
Tambahan modal disetor	19.463.678.310	24	19.463.678.310	Additional paid-in capital
Saldo laba				Retained earnings
Ditentukan penggunaannya	5.868.974.320	30	5.868.974.320	Appropriated
Belum ditentukan penggunaannya	72.492.886.504		48.300.672.747	Unappropriated
Jumlah ekuitas	142.369.539.134		118.177.325.377	Total equity
Jumlah kewajiban dan ekuitas	833.092.974.381		553.846.048.245	Total liabilities and equity

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan ini.

See accompanying notes to consolidated financial statements, which form an integral part of these financial statements.

PT Pan Brothers Tbk dan Anak Perusahaan
Laporan laba rugi konsolidasian

Untuk tahun yang berakhir 31 Desember 2007
 dan 2006

PT Pan Brothers Tbk and its Subsidiary
Consolidated statements of income

For the years ended 31 December 2007
 and 2006

(Dalam Rupiah)

(In Rupiah)

	2007	Catatan/ Note	2006	
Penjualan bersih	1.623.450.726.248	2q, 25	1.426.609.341.813	Net sales
Harga pokok penjualan	1.449.045.589.335	2q, 26	1.307.681.888.215	Cost of goods sold
Laba kotor	174.405.136.913		118.927.453.598	Gross profit
Beban operasi				Operating expenses
Beban penjualan	49.564.429.764	2q, 27	32.373.746.882	Selling expenses
Beban umum dan administrasi	75.320.843.276	2q, 28	66.538.051.879	General & administrative expense
Jumlah beban operasi	124.885.273.040		98.911.798.761	Total operating expenses
Laba operasi	49.519.863.873		20.015.654.837	Profit from operations
Pendapatan (beban) lain-lain				Other income (expenses)
Pendapatan bunga	167.563.885		175.585.596	Interest income
Laba (rugi) penjualan aktiva tetap	206.514.400		3.055.513.256	Gain (loss) on sale of fixed assets
Laba (rugi) selisih kurs, bersih	(8.722.137.783)		3.891.459.520	Gain (loss) of foreign exchange, net
Keuntungan penjualan saham anak perusahaan *)	14.110.055.836	1c, 29	-	Gain on sales of shares of a Subsidiary *)
Biaya bunga	(26.102.177.874)		(11.680.358.425)	Interest expenses
Lain-lain, bersih	377.947.624		(291.723.280)	Other, net
Pendapatan (beban) lain-lain, bersih	(19.962.233.912)		(4.849.523.333)	Other income (expenses), net
Laba (rugi) sebelum pajak penghasilan	29.557.629.961		15.166.131.504)	Profit (loss) before income tax
Penghasilan (beban) pajak :				Tax income (expense) :
Pajak kini	(5.910.214.000)	2m, 7c	(10.587.059.800)	Current tax
Pajak tangguhan	1.069.621.677	2m, 7d	1.459.168.118	Deferred tax
Jumlah beban pajak penghasilan	(4.840.592.323)		(9.127.891.682)	Total income tax expense
Laba bersih sebelum hak minoritas	24.717.037.638		6.038.239.822	Net income before minority interest
Hak minoritas	(79.383.881)		3.709.642.255	Minority interest
Laba bersih	24.637.653.757		9.747.882.077	Net Profit
Laba bersih per saham	55	2o	22	Net earning per share

*) Penjualan saham PT Pancabrothers Swakarsa (Anak Perusahaan) mengalami kerugian investasi sebesar Rp 14.107.414.836 dengan harga jual sebesar Rp 2.641.000 sesuai persetujuan RUPSLB tanggal 23 April 2007.

*) Sales of shares of PT Pancabrothers Swakarsa (a subsidiary) has (caused) investment loss amounting to Rp 14,107,414,836 with sale price amounting to Rp 2,641,000 based on approval in extraordinary shareholders' meeting on 23 April 2007.

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan ini.

See accompanying notes to consolidated financial statements, which form an integral part of these financial statements.

PT Pan Brothers Tbk dan Anak Perusahaan
Laporan perubahan ekuitas konsolidasian
 Untuk tahun yang berakhir 31 Desember 2007
 dan 2006

PT Pan Brothers Tbk and its Subsidiary
Consolidated statements of changes in equity
 For the years ended 31 December 2007
 and 2006

(Dalam Rupiah)

(In Rupiah)

	Catatan/ Note	Modal saham/ Capital stock	Tambahan modal disetor/ Additional Paid in capital	Saldo laba/ Retained earnings		Jumlah ekuitas/ Total equity
				Ditetapkan Penggunaannya/ appropriated	Belum ditentukan Penggunaannya/ unappropriated	
Saldo per 1 Januari 2006/ Balance as of 1 January 2006		44.544.000.000	19.463.678.310	5.868.974.320	40.272.805.891	110.149.458.521
Pembayaran dividen 2005 / Dividend payment 2005	23	-	-	-	(890.880.000)	(890.880.000)
Koreksi R/E / R/E correction	35	-	-	-	(829.135.221)	(829.135.221)
Laba bersih tahun berjalan 1 Januari 2006-31 Desember 2006/ Net profit for the year/1 January 2006 -31 December 2006		-	-	-	9.747.882.077	9.747.882.077
Saldo per 31 Desember 2006/ Balance as of 31 December 2006		44.544.000.000	19.463.678.310	5.868.974.320	48.300.672.747	118.177.325.377
Pembayaran dividen 2006 / Dividend payment 2006	23	-	-	-	(445.440.000)	(445.440.000)
Laba bersih tahun berjalan 1 Januari 2007-31 Desember 2007/ Net profit for the year/1 January 2007 -31 December 2007		-	-	-	24.637.653.757	24.637.653.757
Saldo per 31 Desember 2007/ Balance as of 31 December 2007		44.544.000.000	19.463.678.310	5.868.974.320	72.492.886.504	142.369.539.134

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan ini.

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