

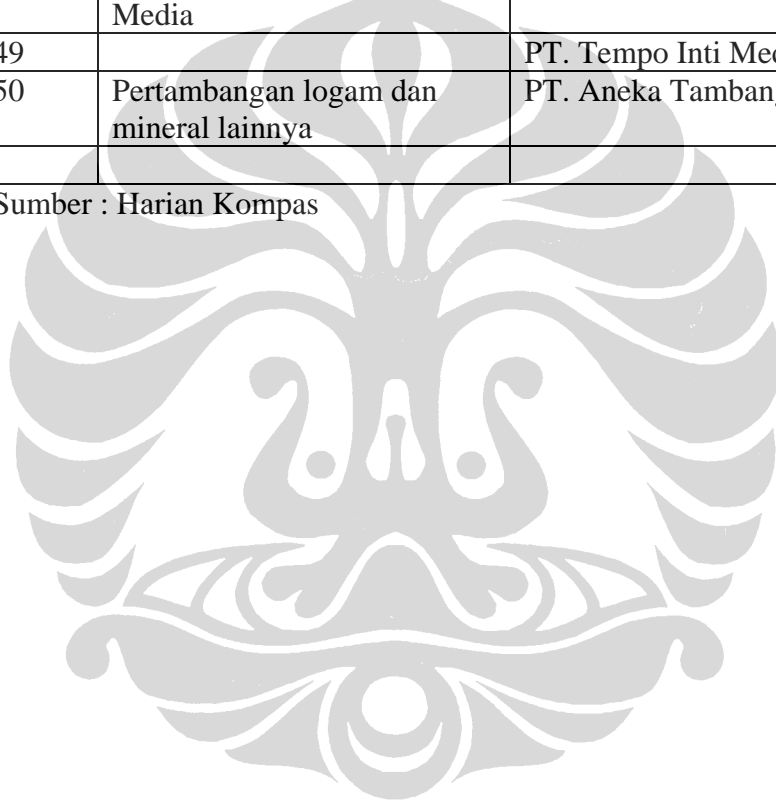
Daftar Perusahaan

Nomor	Kategori	Nama Perusahaan
1	Perkebunan	PT. Smart Tbk
2	Pertambangan Batu Bara	PT. Petrosea Tbk
3	Pertambangan Minyak dan Gas Bumi	PT. Medco Energi Tbk
4		PT. Perusahaan Gas Negara Tbk
5		PT. Energi Mega Persada Tbk
6		PT. Bumi Resources Tbk
7	Keramik Perselen dan Kaca	PT. Asahimas Flat Glass Tbk
8	Logam dan sejenisnya	PT. Lionmesh Prima Tbk
9		PT. Citra Tubindo
10	Kimia	PT. Unggul Indah Cahaya Tbk
11		PT. Barito Pacific Tbk
12	Aneka Industri	PT. Astra International Tbk
13		PT. Unilever Indonesia Tbk
14		PT. Bakrie Brothers
15		PT. Astra Graphia
16	Makanan dan Minuman	PT. Ultra Jaya Milk Tbk
17		PT. Indofood Sukses Makmur
18	Farmasi	PT. Darya Varia Laboratorie Tbk
19		PT. Indofarma Tbk
20		PT. Kalbe Farma Tbk
21	Kosmetik dan Barang Keperluan Rumah Tangga	PT. Mandom Indonesia Tbk
22	Properti dan Real Estate	PT. Gowa Makassar Tourism Development Tbk
23	Konstruksi Bangunan	PT. Adhi Karya Tbk
24		PT. Citra Marga Nusaphala Persada Tbk
25		PT. Surya Semesta Internusa Tbk
26	Konstruksi non Bangunan	PT. Hexindo Adiperkasa Tbk
27		PT. United Tractor Tbk
28		PT. Holcim Indonesia Tbk
29		PT. Indocement Tungal Prakarsa Tbk
30	Telekomunikasi	PT. Telkom Indonesia Tbk
31		PT. Indosat Tbk
32	Lembaga Pembiayaan	PT. Trust Finance Indonesia Tbk
33		PT. Trimegah Securities Tbk
34		PT. Panin Securitas Tbk
35	Perusahaan Investasi	PT. Bhakti Investama Tbk
36	Perdagangan Besar Barang Produksi	PT. Enseval Putra Megatrading Tbk

Lampiran 1 Daftar Perusahaan (lanjutan)

37		PT. Tigaraksa Satria Tbk
38		PT. Tira Austenite Tbk
39		PT. Tunas Ridean Tbk
40	Perdagangan Eceran	PT. Mitra Adi Perkasa Tbk
41		PT. Hero Supermarket Tbk
42		PT. Alfa Retailindo Tbk
43		PT. Ramayana Lestari Sentosa Tbk
44		PT. Matahari Putra Prima Tbk
45		PT. Agis Tbk
46	Transportasi	PT. Berlian Laju Tanker Tbk
47	Pakan Ternak	PT. Japfa Comfeed Tbk
48	Advertising, Printing & Media	PT. Surya Citra Media Tbk
49		PT. Tempo Inti Media Tbk
50	Pertambangan logam dan mineral lainnya	PT. Aneka Tambang

Sumber : Harian Kompas



PT. Mitra Adi Perkasa	CR	DER	EPS	Disclo	Return	Market Cap
	148,00	74,67	92,00	65,28	0,2231	901.900,00
	135,00	71,69	79,00	64,6	0,3346	1.460.800,00
	121,00	100,44	66,00	63,24	-0,3007	1.510.600,00
	215,00	141,43	70,00	64,6	-0,2884	1.162.000,00
	140,00	233,42	-42,00	64,6	-0,5170	581.000,00
PT. Astra Graphia	CR	DER	EPS	Disclo	Return	Market Cap
	475,70	72,50	28,00	61,2	0,5127	431.609,76
	333,00	82,10	27,00	61,2	-0,0837	397.890,25
	242,50	97,60	41,00	62,56	0,1233	411.378,05
	133,60	98,90	53,00	63,92	0,6992	795.780,50
	113,70	152,70	46,00	65,96	-0,5000	269.756,10
PT. Mandom Indonesia	CR	DER	EPS	Disclo	Return	Market Cap
	189,97	18,77	438,00	56,44	0,7998	624.000,00
	225,40	18,79	493,00	56,44	-0,1817	639.600,00
	314,20	10,62	532,00	57,8	1,0095	1.257.672,00
	373,82	7,65	591,00	57,8	-0,0584	1.520.064,00
	435,81	11,59	590,00	57,8	-0,3768	1.045.543,20
PT. Smart	CR	DER	EPS	Disclo	Return	Market Cap
	140,00	441,00	237,00	65,28	0,1722	184.363,20
	140,00	140,00	194,00	65,96	1,8562	2.728.583,35
	150,00	110,00	215,00	65,96	0,8562	10.914.333,40
	170,00	130,00	579,00	65,96	1,6582	17.233.158,00
	170,00	110,00	745,00	65,96	-0,7748	4.882.728,10
PT. Japfa Comfeed	CR	DER	EPS	Disclo	Return	Market Cap
	270,00	820,00	-112,00	56,44	0,8045	260.575,00
	230,00	770,00	27,00	56,44	0,2708	364.805,00
	190,00	480,00	160,00	56,44	0,3770	565.820,00
	245,00	390,00	121,00	59,16	0,3095	1.146.530,00
	173,00	400,00	170,00	61,2	0,0182	543.485,00
PT. Adhi Karya	CR	DER	EPS	Disclo	Return	Market Cap
	163,44	452,01	41,23	54,4	3,6171	1.215.891,00
	134,12	550,92	43,26	54,4	-0,0235	1.332.977,00
	119,49	551,28	53,06	57,8	0,0444	1.441.056,00
	120,93	715,68	61,96	57,8	-0,1032	2.449.795,00
	117,41	777,21	46,04	57,8	-0,5724	477.859,00
PT. Alfa Retailindo	CR	DER	EPS	Disclo	Return	Market Cap
	133,41	132,12	11,00	55,08	0,1879	468.000,00
	137,60	118,25	21,00	55,08	0,1735	627.120,00
	183,97	101,94	83,00	55,08	0,1478	477.360,00
	127,24	84,40	9,00	56,44	0,9697	982.800,00
	95,59	55,41	35,00	56,44	-0,1346	1.357.200,00
PT. Asahimas Flat Glass	CR	DER	EPS	Disclo	Return	Market Cap

	189,19	51,67	476,00	56,44	0,0991	933.100,00
	322,70	30,38	490,00	56,44	0,5261	1.443.050,00
	221,83	41,95	-40,00	56,44	-0,2236	1.269.450,00
	274,87	37,38	357,00	57,12	0,2224	1.388.800,00
	345,18	33,11	526,00	57,12	-0,5327	525.140,00
PT. Berlian Laju Tanker	CR	DER	EPS	Disclo	Return	Market Cap
	135,24	140,80	64,00	59,84	0,6581	2.646.549,50
	146,05	293,78	159,00	59,84	0,5959	4.208.451,52
	153,33	162,07	303,00	61,88	0,3599	6.914.707,80
	69,72	523,38	199,00	63,24	0,1221	10.098.839,95
	71,41	323,51	373,00	63,24	-0,7361	2.422.619,40
PT. Bhakti Investama	CR	DER	EPS	Disclo	Return	Market Cap
	112,09	59,43	14,00	60,52	-0,3093	1.101.937,56
	105,13	47,78	12,00	60,52	-0,2870	805.262,06
	160,98	466,68	52,00	63,24	5,2500	2.305.586,42
	350,28	228,75	119,00	63,24	-0,4976	7.598.072,34
	269,43	266,64	-49,00	63,92	-0,6835	1.440.149,78
PT. Citra Marga Nusaphala Persada	CR	DER	EPS	Disclo	Return	Market Cap
	4,69	42,42	43,00	54,4	1,4908	1.650.000,00
	0,82	40,07	41,00	54,4	-0,2414	1.540.000,00
	1,34	50,06	61,00	54,4	1,3512	3.300.000,00
	0,98	94,88	60,00	54,4	-0,3122	4.400.000,00
	12,00	93,16	36,00	57,8	-0,3816	1.880.000,00
PT. Darya Varia Laboratorie	CR	DER	EPS	Disclo	Return	Market Cap
	386,00	35,00	89,00	58,48	-0,1202	378.000,00
	350,00	41,00	128,00	59,84	0,2284	420.000,00
	469,00	35,00	94,00	59,84	0,8873	845.600,00
	536,00	21,00	89,00	59,84	0,0142	896.000,00
	413,00	26,00	126,00	59,84	0,0743	526.400,00
PT. Enseval Putra Megatrading	CR	DER	EPS	Disclo	Return	Market Cap
	171,39	186,72	79,00	59,84	0,0820	1.368.000,00
	200,34	143,39	89,00	59,84	0,3457	1.368.000,00
	184,23	90,53	92,00	59,84	-0,1401	1.185.600,00
	191,04	85,82	102,00	61,88	-0,1182	1.386.240,00
	190,60	87,91	117,00	61,88	-0,3261	592.800,00
PT. Gowa Makassar Tourisme International	CR	DER	EPS	Disclo	Return	Market Cap
	138,00	242,00	63,00	50,32	-0,4924	43.153,65
	139,00	254,00	65,00	50,32	0,0298	32.999,85
	143,00	233,00	73,00	50,32	-0,1116	42.645,96
	133,00	5,00	77,00	50,32	0,1209	30.969,09
	131,00	40,00	79,00	50,32	-0,3776	14.926,09
PT. Hero Supermarket	CR	DER	EPS	Disclo	Return	Market Cap
	90,70	-2,60	104,00	54,4	2,3000	922.376,00

	84,60	3,70	168,00	54,4	0,8030	2.305.940,00
	98,00	8,00	195,00	54,4	-0,1933	1.581.216,00
	93,90	-22,60	213,00	54,4	-0,0521	1.630.629,00
	86,00	-19,70	294,00	54,4	0,0989	1.647.100,00
PT. Hexindo Adiperkasa	CR	DER	EPS	Disclo	Return	Market Cap
	177,80	124,70	109,00	55,08	2,0000	516.600,00
	132,10	210,20	116,00	56,44	0,1673	806.400,00
	111,10	248,50	47,00	55,76	0,0218	756.000,00
	115,20	263,40	67,00	56,44	-0,3479	621.600,00
	140,37	200,16	304,00	56,44	0,4819	579.600,00
PT. Kalbe Farma	CR	DER	EPS	Disclo	Return	Market Cap
	289,25	91,41	44,00	65,28	0,5146	4.466.880,00
	394,00	43,71	62,00	63,92	0,9570	10.054.440,00
	504,17	12,64	67,00	63,24	-0,0887	12.085.640,00
	498,26	9,27	70,00	61,88	-0,2030	12.713.400,00
	333,35	11,19	72,00	61,88	-0,3695	3.968.680,00
PT. Lion Mesh Prima	CR	DER	EPS	Disclo	Return	Market Cap
	163,00	145,00	573,00	51,68	0,5618	14.640,00
	176,00	99,00	428,00	52,36	0,5338	18.240,00
	181,00	86,00	278,00	51,68	-0,1112	16.320,00
	185,00	116,00	619,00	51,68	-0,0385	20.160,00
	275,00	64,00	962,00	51,68	0,8123	32.640,00
PT. Matahari Putra Prima	CR	DER	EPS	Disclo	Return	Market Cap
	150,00	120,00	44,00	56,44	0,1764	1.555.946,55
	130,00	120,00	76,00	56,44	0,3970	2.597.754,24
	160,00	180,00	55,00	56,44	-0,2134	3.769.537,60
	230,00	160,00	41,00	56,44	-0,1034	3.251.226,18
	110,00	210,00	2,00	56,44	-0,0635	2.843.379,00
PT. Medco Energi	CR	DER	EPS	Disclo	Return	Market Cap
	213,00	187,00	235,00	66,64	1,8670	6.914.836,76
	219,00	170,00	248,00	66,64	0,1074	11.247.023,64
	237,00	226,00	107,00	66,64	-0,1332	11.830.202,65
	217,00	294,00	21,00	66,64	-0,0700	17.162.124,97
	222,00	168,00	905,00	66,64	-0,2106	6.231.684,21
PT. Perusahaan Gas Negara	CR	DER	EPS	Disclo	Return	Market Cap
	376,10	225,71	110,00	63,24	0,7925	1.643.040,64
	358,80	179,95	193,00	63,24	3,1474	6.158.595,03
	145,60	158,76	418,00	63,24	-0,0508	10.493.992,83
	116,70	230,55	51,00	63,24	0,5134	6.968.386,75
	217,60	247,06	28,00	63,24	-0,0951	4.268.318,29
PT. Petrosea	CR	DER	EPS	Disclo	Return	Market Cap
	322,00	33,64	54,824	58,48	1,6217	412.965,00
	257,00	56,34	46,0718	58,48	0,7421	718.200,00

	227,00	60,26	60,7376	58,48	-0,2358	620.730,00
	171,00	94,52	69,82976	58,48	-0,0918	584.820,00
	122,00	152,30	17,48208	58,48	1,0968	369.360,00
PT. Ramayana Lestari Sentosa	CR	DER	EPS	Disclo	Return	Market Cap
	220,00	54,45	45,00	51,68	-0,1083	5.425.000,00
	290,00	32,63	43,00	51,68	0,0615	5.695.920,00
	320,00	29,93	44,00	51,68	0,0127	6.117.840,00
	280,00	33,96	52,00	51,68	0,0349	6.004.400,00
	300,00	29,06	61,00	51,68	-0,4340	3.532.000,00
PT. Surya Citra Media	CR	DER	EPS	Disclo	Return	Market Cap
	370,00	58,80	27,50	59,84	0,3052	1.325.625,00
	328,60	62,10	34,50	59,84	0,0156	1.212.000,00
	335,90	59,80	38,20	59,84	0,5614	1.515.000,00
	204,90	106,10	67,10	58,48	0,0112	1.780.125,00
	318,30	71,30	109,90	58,48	-0,5264	712.806,94
PT. Tigaraksa Satria	CR	DER	EPS	Disclo	Return	Market Cap
	157,40	181,80	45,00	58,48	0,4041	21.869.000,00
	145,70	224,40	22,00	58,48	-0,3024	218.688.750,00
	135,10	303,00	29,00	58,48	0,0699	339.842.410,00
	130,20	356,50	51,00	58,48	0,5817	247.993.110,00
	139,20	299,80	121,00	58,48	-0,1322	243.400.645,00
PT. Tira Ausentie	CR	DER	EPS	Disclo	Return	Market Cap
	147,00	148,00	197,00	52,36	0,2097	70.560,00
	183,00	137,00	50,00	53,04	-0,0750	70.560,00
	106,00	233,00	107,00	54,4	0,0270	105.840,00
	116,00	214,00	43,00	53,04	0,7544	117.600,00
	115,00	194,00	23,00	53,04	0,0000	117.600,00
PT. Tunas Ridean	CR	DER	EPS	Disclo	Return	Market Cap
	120,00	270,00	109,00	57,8	1,7389	941.625,00
	120,00	340,00	102,00	57,8	-0,2246	962.550,00
	120,00	320,00	16,00	57,8	0,1063	990.450,00
	120,00	290,00	136,00	57,8	0,5311	1.729.800,00
	140,00	250,00	176,00	57,8	-0,0603	1.046.250,00
PT. Ultra Milk Jaya	CR	DER	EPS	Disclo	Return	Market Cap
	481,77	60,54	2,00	57,8	0,0714	1.227.400,00
	158,46	54,02	2,00	57,8	-0,2853	895.280,00
	118,45	53,30	5,00	58,48	0,1455	1.256.280,00
	237,16	63,97	10,00	58,48	0,9023	1.877.200,00
	185,39	53,32	105,00	58,48	0,2209	2.310.400,00
PT. Unggul Indah Cahaya	CR	DER	EPS	Disclo	Return	Market Cap
	195,48	157,07	0,05	63,24	0,0342	766.662,73
	189,54	121,56	0,01	63,24	0,3188	1.102.077,67
	170,91	142,52	0,00	63,24	-0,0087	1.015.828,11

	108,39	113,30	0,01	63,24	-0,2655	977.494,98
	169,66	128,52	0,01	63,24	-0,0085	1.034.994,68
PT. United Tractor	CR	DER	EPS	Disclo	Return	Market Cap
	183,86	59,32	475,00	64,6	1,3103	6.488,30
	156,00	72,00	369,00	64,6	0,2508	10.481,10
	133,00	77,00	326,00	64,6	0,7095	18.680,60
	134,00	68,00	524,00	64,6	0,9777	31.086,80
	164,00	44,00	884,00	64,6	-0,5873	14.638,80
PT. Telkom Indonesia	CR	DER	EPS	Disclo	Return	Market Cap
	78,80	182,66	328,10	66,64	0,3733	47.475.725,34
	76,30	139,85	396,51	66,64	0,2819	56.806.604,60
	67,80	138,51	547,15	66,64	0,4032	95.073.704,49
	77,30	115,57	644,08	66,64	-0,0794	95.544.366,39
	54,20	137,72	537,73	67,32	-0,0896	64.507.783,07
PT. Astra International	CR	DER	EPS	Disclo	Return	Market Cap
	102,57	175,32	1.335,00	68	1,0990	38.860.800,00
	73,73	180,84	1.348,00	68	0,0649	41.289.600,00
	78,38	140,77	917,00	68	0,1870	63.553.600,00
	131,94	116,87	1.610,00	68	1,2549	110.510.400,00
	132,17	121,41	2.270,00	68	-0,5953	42.706.400,00
PT. Bakrie Brothers	CR	DER	EPS	Disclo	Return	Market Cap
	47,60	167,92	-6,87	67,32	-0,8436	7.750.000,00
	146,84	68,61	15,46	67,32	-0,2093	6.472.800,00
	193,96	93,54	7,99	67,32	0,1000	8.360.700,00
	125,11	188,08	8,28	68	0,3636	15.642.600,00
	54,30	239,67	-225,86	68	-0,8314	1.348.500,00
PT. Aneka Tambang	CR	DER	EPS	Disclo	Return	Market Cap
	287,62	143,83	423,08	60,52	-0,0606	2.956.922,60
	267,83	111,34	441,34	60,52	0,7935	5.303.383,76
	281,27	70,28	813,95	60,52	0,1511	6.104.614,40
	442,67	37,64	536,67	61,88	0,0725	41.969.224,00
	801,65	27,06	143,48	61,88	-0,6909	10.301.536,80
PT. Unilever Indonesia	CR	DER	EPS	Disclo	Return	Market Cap
	161,00	60,70	192,00	55,08	0,1227	22.661.100,00
	135,20	76,30	189,00	55,08	0,2037	29.356.425,00
	126,60	94,90	226,00	58,48	0,3814	44.978.850,00
	111,00	98,00	257,00	58,48	0,2316	46.352.250,00
	100,40	109,60	315,00	58,48	0,1681	52.203.263,88
PT. Indofood Sukses Makmur	CR	DER	EPS	Disclo	Return	Market Cap
	148,00	252,00	45,00	65,96	0,5575	6.822.880,00
	146,00	228,00	15,00	65,96	-0,2178	7.761.026,00
	117,00	212,00	78,00	65,96	0,9104	11.684.182,00
	92,00	261,00	115,00	65,96	0,2527	21.961.145,00

	90,00	311,00	120,00	65,96	-0,5427	8.077.968,00
PT. Indosat	CR	DER	EPS	Disclo	Return	Market Cap
	146,30	71,96	313,90	67,32	0,3791	27.594.551,30
	138,58	87,34	309,00	67,32	-0,1501	27.755.828,40
	83,28	75,13	260,90	67,32	0,5723	35.456.197,50
	92,59	100,89	375,80	67,32	0,1544	45.438.271,80
	90,49	124,97	345,70	67,32	-0,4084	30.201.616,20
PT. Holcim Indonesia	CR	DER	EPS	Disclo	Return	Market Cap
	276,00	220,00	-70,00	61,2	0,2368	4.406.167,50
	167,00	260,00	-44,00	61,2	0,4043	3.639.877,50
	123,00	190,00	23,00	61,2	0,0000	5.134.143,00
	133,00	172,00	22,00	61,2	0,7576	13.410.075,00
	168,00	143,00	37,00	61,2	-0,5431	4.827.627,00
PT. Tempo Inti Media	CR	DER	EPS	Disclo	Return	Market Cap
	34,65	54,54	-6,25	54,4	0,0000	65.250,00
	42,45	75,22	-10,97	54,4	-0,3000	47.125,00
	45,04	83,60	-9,28	55,08	0,2143	54.375,00
	47,81	77,57	3,52	55,08	0,1765	100.050,00
	49,25	92,40	4,43	55,08	-0,0100	65.975,00
PT. Trimegah Securities	CR	DER	EPS	Disclo	Return	Market Cap
	457,15	164,70	17,00	53,04	0,1500	602.250,00
	247,01	84,20	21,00	53,04	0,0725	529.432,70
	197,67	116,90	21,00	53,72	-0,0811	548.250,00
	186,20	279,10	28,00	53,72	0,7279	1.114.775,00
	280,23	153,60	9,00	53,72	-0,4553	427.635,00
PT. Trust Finance	CR	DER	EPS	Disclo	Return	Market Cap
	155,24	174,50	28,13	50,32	0,5128	122.000,00
	153,19	169,42	24,43	50,32	0,2373	140.000,00
	178,08	118,41	20,00	50,32	0,0274	150.000,00
	209,23	92,62	25,56	50,32	0,0133	152.000,00
	210,82	91,55	30,50	50,32	-0,0132	138.000,00
PT. Indofarma	CR	DER	EPS	Disclo	Return	Market Cap
	153,47	104,92	2,34	55,76	-0,0313	526.875,48
	162,27	95,60	3,10	55,76	-0,2903	356.415,76
	148,46	144,90	4,92	55,76	0,4364	309.926,75
	131,04	246,21	3,57	55,76	-0,1456	635.349,84
	133,16	225,63	1,66	55,76	-0,4889	154.963,38
PT. Surya Semesta Internusa	CR	DER	EPS	Disclo	Return	Market Cap
	50,50	507,50	-115,00	59,16	0,8519	321.900,00
	87,20	144,10	93,00	59,84	-0,1000	308.425,00
	89,50	127,10	23,00	59,84	0,4000	474.500,00
	83,00	147,80	12,00	59,84	-0,0317	967.980,00
	95,00	202,30	-11,00	59,84	-0,5082	470.400,00

Lampiran 2 Data Perhitungan (lanjutan)

PT. Panin Securitas	CR	DER	EPS	Disclo	Return	Market Cap
	384,00	142,00	68,00	55,76	0,2143	57.600,00
	309,56	215,00	87,00	55,76	0,0294	46.800,00
	184,00	273,00	173,00	55,76	2,6571	83.520,00
	181,00	355,00	120,00	55,76	0,9844	241.200,00
	214,00	207,00	51,00	55,76	-0,5335	280.800,00
PT. Energi Mega Persada	CR	DER	EPS	Disclo	Return	Market Cap
	41,00	453,00	-7,30	61,88	0,9408	864.048,80
	117,00	453,00	12,90	61,88	0,4915	1.080.061,00
	186,00	363,00	-18,70	63,24	-0,2727	763.243,11
	62,00	180,00	8,00	63,24	0,5625	2.174.522,82
	182,00	239,00	-2,40	63,24	-0,8390	125.287,08
PT. Bumi Resources	CR	DER	EPS	Disclo	Return	Market Cap
	69,10	839,96	14,88	59,16	0,8652	15.523.200,00
	87,60	631,61	6,35	59,16	0,0907	14.747.040,00
	133,48	598,31	11,46	60,52	0,5072	17.463.600,00
	135,25	151,29	43,07	63,24	2,7994	116.424.000,00
	117,21	237,37	33,62	65,28	-0,6960	17.657.640,00
PT. Barito Pacific	CR	DER	EPS	Disclo	Return	Market Cap
	29,04	-194,00	-55,00	61,88	3,5283	1.177.856,91
	117,51	117,16	262,00	61,88	-0,5333	1.439.602,89
	104,98	63,78	3,00	63,24	0,2679	1.675.174,27
	202,30	81,46	15,00	63,24	1,1690	19.543.699,80
	220,61	152,66	-487,00	63,24	-0,6558	4.187.935,67
PT. Agis	CR	DER	EPS	Disclo	Return	Market Cap
	259,06	35,76	1,31	56,44	0,1200	188.700,00
	134,06	79,63	-1,08	56,44	-0,4286	150.960,00
	132,14	63,39	-9,70	57,8	2,7500	405.705,00
	118,46	94,55	0,16	57,8	-0,4100	735.930,00
	313,81	42,61	0,41	58,48	-0,1299	313.557,00
PT. Citra Tubindo	CR	DER	EPS	Disclo	Return	Market Cap
	228,00	42,00	293,00	61,88	-0,2045	25.600,00
	365,00	29,00	310,00	61,88	0,5633	27.520,00
	460,00	26,00	476,00	61,88	0,3603	61.280,00
	253,00	36,00	119,00	61,88	1,2054	94.960,00
	489,00	21,00	397,00	61,88	1,7633	295.280,00
PT. Indocement Tunggul Prakarsa	CR	DER	EPS	Disclo	Return	Market Cap
	143,00	109,85	32	64,6	0,4203	10.807.416,00
	252,00	87,17	201	64,6	0,4001	12.478.590,00
	214,00	59,10	161	64,6	0,2039	20.477.403,00
	289,00	45,30	266	64,6	0,1497	29.337.570,00
	179,00	32,52	474	64,6	-0,2471	16.568.181,00

No.	Descriptions	Yes	No	N/A
	A. DISCLOSURES REQUIRED BY ALL ENTITIES			
	A1 General Disclosure			
	General Disclosure			
1	Include the following components in the financial statements: (a) a statement of financial position (balance sheet) at the period end date; (b) a statement of comprehensive income for the period; (c) separate income statement for the period (if presented as a separate statement from the statement of comprehensive income); (d) a statement of changes in equity for the period; (e) a statement of cash flows for the period; and (f) notes, including a summary of significant accounting policies and other explanatory information.			
2	Each material item is presented separately. Immaterial amounts are aggregated with amounts of a similar nature or function.			
3	Assets, liabilities, income and expense are not offset except when offsetting is required or permitted.			
4	Comparative information is disclosed. Comparative information is included in numerical and narrative information when it is relevant to an understanding of the current period's financial statements.			
5	Display the following information prominently, and repeat where necessary for the information presented to be understood: (a) the name of the reporting entity or other means of identification, and any change in that information from the end of the previous reporting period; (b) whether the financial statements are for an individual entity or a group of entities; (c) the date of the end of the reporting period or the period covered by the financial statements and notes; (d) the presentation currency; and (e) the level of rounding used in presenting amounts in the financial statements.			
6	Disclose in the notes that the financial statements comply with PSAK.			
7	When the presentation or classification of items is amended, comparative amounts should be reclassified. The nature, amount of, and reason for, any reclassification should be disclosed. When it is impracticable to reclassify, the reason should be disclosed. Where an entity has changed the end of its reporting period and prepares financial statements for a period of less than or more than one year, disclose: (a) the period covered by the financial statements; (b) the reason for using a longer or shorter period; and (c) the fact that amounts presented in the financial statements are not entirely comparable.			
8	Include the following in the notes to the financial statements: (a) the date when the financial statements were authorised for issue; (b) the body who gave that authorisation; and (c) whether the entity's owners or others have the power to amend the financial statements after issue.			
	Other Disclosure			
1	Disclose in the notes: a) information about the basis of preparation of the financial			

Lampiran 3 Disclosure Checklist (lanjutan)

No.	Descriptions	Yes	No	N/A
	<ul style="list-style-type: none"> statements and the specific accounting policies used; b) the information required by IFRSs that is not presented elsewhere in the financial statements; and c) information that is not presented elsewhere but is relevant to an understanding of the financial statements. 			
2	The notes are given in a systematic manner, as far as is practicable, with each item cross-referenced in the statements of financial position and of comprehensive income, the separate income statement (where presented) and in the statements of changes in equity and cash flows to any related information in the notes.			
3	Notes are normally presented in the following order to assist users to understand the financial statements and to compare them with financial statements of other entities (unless considered necessary or desirable to vary the order): <ul style="list-style-type: none"> (a) statement of compliance with PSAK; (b) summary of significant accounting policies applied (c) other disclosures, including: <ul style="list-style-type: none"> (i) contingent liabilities and unrecognised contractual commitments; (ii) non-financial disclosures. 			
4	Provide additional disclosures when compliance with the specific requirements in IFRSs is insufficient to enable users to understand the impact of particular transactions, other events and conditions on the entity's financial position and financial performance.			
5	An entity presents statements of financial position as at: <ul style="list-style-type: none"> (a) the end of the current period; (b) the end of the previous period (which is the same as the beginning of the current period); and (c) the beginning of the earliest comparative period. 			
6	Where an entity has reclassified comparative amounts due to a change in presentation or classification of items in its financial statements, disclose: <ul style="list-style-type: none"> (a) the nature of the reclassification; (b) the amount of each item or class of item that is reclassified; and (c) the reason for the reclassification. 			
7	Disclose the following: <ul style="list-style-type: none"> (a) the domicile and legal form of the entity, the country in which it is incorporated and the address of its registered office (or principal place of business, if different from the registered office); (b) a description of the nature of the entity's operations and its principal activities; (c) the name of the parent and the ultimate parent of the group; and (d) if it is a limited life entity, information regarding the length of its life. (e) name of the immediate parent entity (or other controlling shareholder); (f) name of the ultimate controlling party. 			
8	Companies may present outside the financial statements a financial review by management that describes and explains the main features of the entity's financial performance and financial position, and the principal uncertainties it faces.			
	A2 Accounting Policies			
	General Disclosures			
1	Disclose in the summary of significant accounting policies: <ul style="list-style-type: none"> (a) the measurement basis (or bases) used in preparing the financial statements; and (b) the other accounting policies used that are relevant to an understanding of the financial statements. 			
2	Disclose in the summary of significant accounting policies or other notes, the judgements, apart from those involving estimations that management has made in applying the entity's accounting policies and that have the most significant impact on the amounts recognised in the financial statements.			

Lampiran 3 Disclosure Checklist (lanjutan)

No.	Descriptions	Yes	No	N/A
3	In consolidated financial statements, the results of all subsidiaries, associates and joint ventures should be consolidated, equity accounted or proportionally consolidated, as applicable, using uniform accounting policies for like transactions and other events in similar circumstances.			
3	In accordance with the transition provisions of each standard, disclose whether any standards have been adopted by the reporting entity before the effective date .			
	Specific policies			
1	Consolidation principles, including accounting for: (a) subsidiaries; and (b) associates.			
2	Business combinations.			
3	Joint ventures, including the method the venturer uses to recognise its interests in jointly controlled entities.			
4	Foreign currency transactions and translation.			
5	Property, plant and equipment – for each class: (a) measurement basis (for example, cost less accumulated depreciation and impairment losses, or revaluation less subsequent depreciation); (b) depreciation method (for example, the straight-line method); and (c) the useful lives or the depreciation rates used.			
6	Investment property. Disclose: (a) whether the entity applies the fair value model or the cost model; (b) if it applies the fair value model, whether, and in what circumstances, property interests held under operating leases are classified and accounted for as investment property;			
7	Other intangible assets. Disclose, for each class (distinguishing between internally generated and acquired assets): (a) accounting treatment (cost less amortisation, or, in very rare cases, revaluation less subsequent amortisation); (b) whether the useful lives are indefinite or finite;			
8	Leases.			
9	Inventories, including the cost formula used (for example, FIFO or weighted average cost).			
10	Provisions.			
11	Employee benefit costs – including policy for recognising actuarial gains and losses.			
12	Share-based payments.			
13	Taxes, including deferred taxes.			
14	Revenue recognition.			
	A.2 Balance Sheet			
	General Disclosures			
1	Include in the statement of financial position, as a minimum, the following line items: (a) property, plant and equipment; (b) investment property; (c) intangible assets; (d) financial assets (excluding amounts shown under (e), (h) and (i)); (e) investments accounted for using the equity method; (f) biological assets; (g) inventories; (h) trade and other receivables; (i) cash and cash equivalents; (j) the total of assets classified as held for sale and assets included in disposal groups classified as held for sale; (k) trade and other payables; (l) provisions;			

Lampiran 3 Disclosure Checklist (lanjutan)

No.	Descriptions	Yes	No	N/A
	(m) financial liabilities (excluding amounts shown under (k) and (l)); (n) liabilities and assets for current tax; (o) deferred tax liabilities and deferred tax assets; (p) liabilities included in disposal groups classified as held for sale; (q) minority interest (r) issued capital and reserves attributable to owners of the parent.			
2	Present additional line items, heading and subtotals on the face of the statement of financial position when such presentation is relevant to an understanding of the entity's financial position.			
3	Do not classify deferred tax assets or liabilities as current assets or liabilities.			
4	Disclose further sub-classifications of the line items presented, classified in a manner appropriate to the entity's operations. This disclosure is made either in the statement of financial position or in the notes.			
5	If the current/non-current distinction of assets and liabilities made is on the face of the balance sheet. If they are not made on the face of the balance sheet, ensure that a presentation based on liquidity provides information that is reliable and more relevant. Ensure also that assets and liabilities are presented in order of their liquidity.			
6	Whichever method of presentation is applied, disclose the non-current portion (the amount expected to be recovered or settled after more than 12 months) for each asset and liability item that combines current and non-current amounts.			
7	Disclose the following information either in the statement of financial position or the statement of changes in equity or in the notes: (a) for each class of share capital: (i) the number of shares authorised; (ii) the number of shares issued and fully paid, and issued but not fully paid; (iii) the par value per share, or that the shares have no par value; (iv) a reconciliation between the number of shares outstanding at the beginning and the end of the reporting period; (v) the rights, preferences and restrictions for each class of share, including restrictions on dividends and the repayment of capital; (vi) shares in the entity held by the entity itself or by its subsidiaries or associates; and (vii) shares reserved for issue under options and contracts for the sale of shares, including the terms and amounts;			
	Measurement uncertainty			
1	For each class of provision, provide: (a) a brief description of the nature of the obligation and of the expected timing of any resulting outflows of economic benefits; (b) an indication of the uncertainties about the amount or timing of those outflows (where necessary to provide adequate information, disclose the major assumptions made concerning future events (c) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.			
2	Note that certain standards require further specific disclosures about sources of estimation uncertainty and judgements. The specific disclosure requirements in the other sections of this disclosure checklist include: (a) methods and assumptions applied in determining fair values for: (i) investment property; (ii) property, plant and equipment; (iii) intangible assets; (iv) impairment of assets; (v) business combinations; (vi) financial instruments;			

Lampiran 3 Disclosure Checklist (lanjutan)

No.	Descriptions	Yes	No	N/A
	(vii) share-based payments; and (viii) agricultural produce and biological assets; (b) nature, timing and certainty of cash flows relating to the following: (i) contingencies; (ii) financial instruments (iii) public service concession arrangements; and (iv) insurance; (c) other relevant disclosures: (i) impairment of assets; (ii) post-employment defined benefit plans. (iii) insurance (iv) retirement benefit plan entities.			
	A.3 Income Statement			
1	Present all items of income and expense recognised in a period: (a) in a single statement of comprehensive income; or (b) in a statement displaying components of profit or loss (a separate income statement) and a second statement beginning with profit or loss and displaying components of other comprehensive income (statement of comprehensive income).			
2	Disclose the amount of each significant category of revenue recognised during the period, including revenue arising from: (a) the sale of goods; (b) the rendering of services; (c) interest; (d) royalties; and (e) dividends.			
3	As a minimum, the income statement includes the following items: a) Revenue; b) The results of operating activities; c) Finance costs; d) Share of profits and losses of associates and joint ventures accounted for using the equity method; e) Tax expenses; f) Profit or loss from ordinary activities; g) Other expenses (income) - gain or loss from foreign exchange h) Extraordinary items; - share of any extraordinary or prior period items arising from investments should be separately disclosed; i) Minority interest; j) Net profit or loss for the period. k) Dividends per share.			
	A.4 Statement of Changes in Equity			
1	An enterprise presents a statement of changes in equity showing: a) The net profit or loss for the period; b) Each item and the amount of income and expense, gain or loss which is recognised directly in equity; c) The cumulative effect of changes in accounting policy and the correction of fundamental errors;			

Lampiran 3 Disclosure Checklist (lanjutan)

No.	Descriptions	Yes	No	N/A
	<ul style="list-style-type: none"> d) Capital transaction with owners and distributions to owners; e) The balance of accumulated profit or loss at beginning and end of period and the changes for the period; and f) A reconciliation between the carrying amount of each class of equity capital, share premium and each reserve at beginning and end of period, separately disclosing each change. 			
2	Disclose, either in the statement of changes in equity or in the notes, the amount of dividends recognised as distributions to owners during the period and the related amount per share.			
	A.5 Cash Flow Statement			
1	Cash flow classified by operating, investing, and financing activities			
2	Cash flows from operating activities using either: <ul style="list-style-type: none"> (a) the direct method, disclosing major classes of gross cash receipts or payments; or (b) the indirect method, adjusting net profit and loss for the effects of: <ul style="list-style-type: none"> (i) any transactions of a non-cash nature; (ii) any deferrals or accruals of past or future operating cash receipts or payments; (iii) items of income or expense associated with investing or financing cash flows. 			
3	For cash flows arising from taxes on income: <ul style="list-style-type: none"> (a) disclose taxes paid; (b) classify taxes paid as cash flows from operating activities unless specifically identified with financing and investing activities; and (c) disclose the total amount of taxes paid when tax cash flows are allocated over more than one class of activity. 			
4	For cash flows from interest and dividends, disclose: <ul style="list-style-type: none"> (a) interest received; (b) interest paid; (c) dividends received; and (d) dividends paid. 			
5	Interest paid is normally classified as either operating or financing activities.			
6	Interest and dividends received are normally classified as either operating or investing activities.			
7	Dividends paid are normally classified as either financing or operating activities.			
8	Aggregate cash flows arising from the following are presented separately and classified as investing activities: <ul style="list-style-type: none"> (a) acquisitions; and (b) disposals of subsidiaries or other business units. 			
9	For cash and cash equivalents, disclose: <ul style="list-style-type: none"> (a) the components; and (b) reconciliation of amounts in cash flow statement with cash and cash equivalents in the balance sheet. 			

Lampiran 3 Disclosure Checklist (lanjutan)

No.	Descriptions	Yes	No	N/A
	A6.1 General Information			
1	An enterprise discloses : (a) the domicile and legal form of the enterprise, its country of incorporation and the address of the registered office; (b) a description of the nature of the enterprise's operations and its principal activities; (c) the name of the parent enterprise and the ultimate parent enterprise of the group; (d) the name of each director and commissioner; and (e) either the number of employees at the end of the period or the average for the period.			
	A6.3 Notes			
	(1) Cash and Cash Equivalents			
1	Disclose the component of cash and cash equivalents.			
2	Disclose the amount of significant cash and cash equivalents held by the enterprise that are not available for free use by the enterprise or group of enterprises.			
	(2) Trade and Other Receivables			
1	Receivables should be disclosed in a manner appropriate to the enterprise operation, with the following specific disclosures: (a) trade receivables; (b) receivables from subsidiaries; (c) receivables from related parties; (d) other receivables; and (e) prepayments			
	(3) Inventories			
1	Inventories, sub-classified by main categories appropriate to the enterprise (for example merchandise, raw materials, work in progress and finished goods).			
2	The carrying amount of inventories carried at net realisable value.			
3	The amount of, and circumstances or events leading to, any reversal of any write down of inventories arising from an increase in net realisable value recognised as income			
4	Disclose the amount of inventories and the amount of writedown recognised as expenses during the period.			

Lampiran 3 Disclosure Checklist (lanjutan)

No.	Descriptions	Yes	No	N/A
5	Where inventories combine current and non-current amounts, disclose the amount of the non-current portion that is expected to be recovered or settled after more than 12 months.			
6	Carrying amount of inventories pledged as security for liabilities.			
	(4) Investments			
1	Enterprise with classified balance sheet should classify investments into current and non current.			
2	Investments in marketable securities (debt and equity securities) for each class disclose: a) aggregate fair value; b) unrealised gains or losses.			
3	The fair value of investments properties, if they are accounted for as long-term investments and not carried at fair value.			
	(5) Property, Plant, and Equipment			
1	Disclose the gross carrying amount and the accumulated depreciation (including accumulated impairment losses) for each class of property, plant and equipment (PPE), at the beginning and end of each period presented.			
2	Provide a reconciliation of the carrying amount for each class of PPE at the beginning and end of each period presented showing: (a) additions; (b) assets classified as held for sale and other disposals; (c) acquisitions through business combinations; (d) increases or decreases during the period that result from revaluations and impairment losses recognised or reversed directly in equity; (e) impairment losses recognised during the period; (f) impairment losses reversed during the period; (g) depreciation; (h) net exchange differences on the translation of financial statements into a different presentation currency and on translation of a foreign operation into the presentation currency of the reporting entity; and (i) other movements.			
3	For PPE stated at revalued amounts, disclose: (a) the effective date of the revaluation; (b) whether an independent valuer was involved; (c) the methods and significant assumptions applied in estimating the items' fair values; (d) the extent to which the items' fair values were determined directly by reference to observable prices in an active market or recent market transactions on arm's length terms, or the extent to which they were estimated using other valuation techniques; and (e) for each revalued class of PPE, the carrying amount that would have been recognised had the assets been carried under the cost model.			
	Borrowing costs added to PPE			
4	(a) the amount of borrowing costs capitalised during the period. (b) the capitalisation rate used.			
	Leased Assets			

Lampiran 3 Disclosure Checklist (lanjutan)

No.	Descriptions	Yes	No	N/A
5	(a) leased assets should be included as part of PPE, separately showing each class of leased assets. (b) depreciation expense for the year should be disclosed.			
6	<i>Land</i> (a) land is presented as tangible fixed asset. (b) type of land ownership and its useful lives. (c) management prediction or level of certainty to obtain the extension or renewal of the land rights. (d) deferred cost relating to land rights. (e) reclassification of land (e.g. other assets reclassified to PPE, land inventory reclassified to PPE).			
	(6) Other intangible assets (e.g. patent, trade mark)			
1	A reconciliation of the carrying amount in respect of each class of intangible asset, distinguishing between: (a) internally generated intangible assets; and (b) other intangible assets. Show the following in the reconciliation: (a) gross carrying amount and accumulated amortisation (including accumulated impairment losses) at the beginning of the period; (b) additions (indicating separately those from internal development, those acquired separately, and those acquired through business combinations); (c) assets classified as held for sale or included in a disposal group classified as held for sale and other disposals; (d) increases or decreases resulting from revaluations; (e) impairment losses recognised during the period; (f) impairment losses reversed during the period; (g) amortisation recognised during the period; (h) exchange differences from the translation of the financial statements into a presentation currency that is different to the entity's functional currency and from the translation of a foreign operation into the entity's presentation currency; (i) other movements; and (j) the gross carrying amount and accumulated amortisation (including accumulated impairment losses) at the end of the period.			
	(7) Goodwill and 'negative goodwill'			
1	Provide a reconciliation of the carrying amount of goodwill, showing: (a) gross carrying amount and accumulated impairment losses at the beginning of the period; (b) additions; (c) adjustments resulting from the subsequent recognition of deferred tax assets during the period in accordance with; (d) disposals; (e) impairment losses recognised during the period; (f) net exchange differences arising during the period; (g) other changes during the period; and (h) gross carrying amount and accumulated impairment losses at the end of the period.			
	(8) Trade and Other Payables			

Lampiran 3 Disclosure Checklist (lanjutan)

No.	Descriptions	Yes	No	N/A
1	<p>Payables should be disclosed in a manner appropriate to the enterprise's operations with the following specific disclosures:</p> <p>(a) trade payables;</p> <p>(b) payables to related parties;</p> <p>(c) other payables;</p> <p>(d) accruals; and</p> <p>(a) deferred income</p>			
	(9) Lease Liabilities			
	<i>Lessees - Capital Lease</i>			
1	<p>Disclose:</p> <p>(a) the net carrying amount for each class of assets at the balance sheet date;</p> <p>(b) a reconciliation between the total minimum lease payments at the balance sheet date, and their present value;</p> <p>(c) the total of minimum lease payments at the balance sheet date, and their present value, for each of the following periods:</p> <p>(i) no later than one year;</p> <p>(ii) later than one year but no later than five years; and</p> <p>(iii) later than five years;</p> <p>(d) the amount of contingent rents recognised in the income statement for the period;</p> <p>(d) the total of future minimum sublease payments expected to be received under non-cancellable subleases at the balance sheet date; and</p> <p>(e) a general description of the lessee's significant leasing arrangements. This would include, but is not limited to:</p> <p>(i) the basis on which contingent rent payments are determined;</p> <p>(ii) the existence and terms of renewal or purchase options and escalation clauses; and</p> <p>(iii) restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing.</p>			
	<i>Lessees - Operating Lease</i>			
1	<p>Disclose:</p> <p>(a) the total of future minimum lease payments under non-cancellable operating leases for each of the following periods:</p> <p>(i) no later than one year;</p> <p>(ii) later than one year and no later than five years; and</p> <p>(iii) later than five years.</p> <p>(b) the total of future minimum sublease payments to be received under non-cancellable subleases at the balance sheet date;</p> <p>(c) lease and sublease payments recognised in the income statement for the period, with separate amounts for minimum lease payments, contingent rents and sublease payments; and</p> <p>(d) a general description of the lessee's significant leasing arrangements. This would include, but is not limited to:</p> <p>(i) the basis on which contingent rent payments are determined;</p> <p>(ii) the existence and terms of renewal or purchase options and escalation clauses; and</p> <p>(iii) restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing.</p>			

Lampiran 3 Disclosure Checklist (lanjutan)

No.	Descriptions	Yes	No	N/A
	(10) Borrowings and Other Liabilities			
1	Disclose the borrowings classified between current and noncurrent portions			
	(11) Taxes			
1	Current tax assets and tax liabilities should be presented separately from other assets and liabilities in the balance sheets.			
2	Deferred tax assets/liabilities should be presented separately from current tax assets/liabilities.			
3	Disclose the amount of the non-current portion of deferred or current taxes that is expected to be recovered or settled after more than 12 months.			
4	Classify deferred tax assets (liabilities) as non-current assets (liabilities) if a distinction between current and non-current assets and liabilities is made on the face of the balance sheet.			
5	An explanation of the relationship between tax expense (income) and accounting in either of the following forms: (a) numerical reconciliation between tax expense (income) and result of accounting profit multiplied by the applicable tax rates; or (b) numerical reconciliation between the average effective tax rate and the applicable tax rate, disclosing also the basis on which the applicable tax rate is computed.			
6	In respect of each type of temporary difference, and to each type of unused tax losses which could be carried forward to the next years, disclose: (a) the amount of the deferred tax assets and liabilities recognised in the balance sheet for each period presented; (b) if the amount of the deferred tax expenses (income) recognised in the income statement, if this is not apparent from the changes in the amount of deferred tax asset (liabilities) amounts recognised in the balance sheet.			
7	The major components of tax expense (income);			
8	Current tax assets should be offsetted against current tax liabilities and the net amount presented in balance sheet.			
	(12) Related Party Transactions			
1	The disclosures in the following paragraph apply to related parties, which comprise the following entities and individuals: (a) controlling shareholders (for example, parent companies, individual companies and trusts); (b) subsidiaries and fellow subsidiaries; (c) parties that have an interest in the entity that gives them significant influence over the entity; (d) parties that have joint control over the entity; (e) associates; (f) joint ventures; (g) the entity's or parent's key management personnel; (h) close members of the family of any individual referred to in (a), (b), (c), (d) or (g); (i) an entity that is controlled, jointly controlled or significantly influenced by any individual referred to in (g) or (h), or for which significant voting power in the entity resides with, directly or indirectly, any individual referred to in (g) or (h); and (j) the post-employment benefit plan.			

Lampiran 3 Disclosure Checklist (lanjutan)

2	Disclose relationships between parents and subsidiaries irrespective of whether there have been transactions between those related parties. Disclose the name of the entity's parent and, if different, the ultimate controlling party. If neither the entity's parent nor the ultimate controlling party produces financial statements available for public use, disclose the name of the next most senior parent that does so.			
3	Disclose key management personnel compensation in total and for each of the following categories: (a) short-term employee benefits; (b) post-employment benefits; (c) other long-term benefits; (d) termination benefits; and (e) share-based payments.			
4	Where there have been transactions between related parties, disclose: (a) the nature of related-party relationships; (b) types of transactions (for example, goods or services sold/ purchased, management services, directors' remuneration and emoluments, loans and guarantees); (c) the amount of transactions; (d) the amount of outstanding balances (including terms and conditions, secured or not, the nature of the consideration to be provided in settlement and an guarantees given or received); (e) provisions for doubtful debts related to the amount of outstanding balances; and (f) the expense recognised during the period in respect of bad or doubtful debts due from related parties.			
5	Make the disclosure separately for each of the following categories: (a) the parent; (b) entities with joint control or significant influence over the entity; (c) subsidiaries; (d) associates; (e) joint ventures in which the entity is a venturer; (f) entity's or parent's key management personnel; and (g) other related parties.			
6	Only provide disclosures that related-party transactions were made on an arm's length basis if such terms can be substantiated.			
7	Examples of transactions between related parties that may need to be disclosed: (a) purchase or sales of goods; (b) purchase or sales of property and other assets; (c) rendering or receiving of services; (d) transfer of research and development; (e) financing (including loans and equity or contributions in cash or kind); (f) guarantees and collateral; (g) management contracts.			
(15) Employee Benefits				
1	Where the amounts recognised in the balance sheet combine current and non-current amounts, disclose the amount of the non-current portion (where this can be determined)			
2	Provide a general description of the type of defined benefit plan.			

Lampiran 3 Disclosure Checklist (lanjutan)

3	<p>Provide a reconciliation of opening and closing balances of the present value of the defined benefit obligation showing separately, if applicable, the effects during the period attributable to each of the following:</p> <ul style="list-style-type: none"> (a) current service cost, (b) interest cost, (d) actuarial gains and losses, (e) foreign currency exchange rate changes on plans measured in a currency different from the entity's presentation currency, (f) benefits paid, (g) past service cost, (h) business combinations, (i) curtailments, and (j) settlements. 			
4	Provide an analysis of the defined benefit obligation into amounts arising from plans that are wholly unfunded and amounts arising from plans that are wholly or partly funded.			
5	<p>Provide a reconciliation of the opening and closing balances of the fair value of plan assets and of the opening and closing balances of any reimbursement right recognised as an asset, showing separately, if applicable, the effects during the period attributable to each of the following:</p> <ul style="list-style-type: none"> (a) expected return on plan assets; (b) actuarial gains and losses; (c) foreign currency exchange rate changes on plans measured in a currency different from the entity's presentation currency; (d) contributions by the employer; (e) contributions by plan participants; (f) benefits paid; (g) business combinations; and (h) settlements. 			
6	<p>Provide a reconciliation of the present value of the defined benefit obligation and the fair value of the plan assets in para 4 above to the assets and liabilities recognised in the balance sheet, showing at least:</p> <ul style="list-style-type: none"> (a) the net actuarial gains or losses not recognised in the balance sheet; (b) the past service cost not recognised in the balance sheet; (c) any amount not recognised as an asset, because of the limit; (d) the fair value at the balance sheet date of any reimbursement right recognised as an asset (e) the other amounts recognised in the balance sheet. 			
	<i>(16) Commitments and Contingencies</i>			
	<i>Commitment</i>			
1	<p>The amount of contractual commitments for the acquisition of:</p> <ul style="list-style-type: none"> (a) property, plant and equipment; and (b) intangible assets. 			
	<p>Contractual obligations:</p> <ul style="list-style-type: none"> (a) to purchase, construct or develop investment property; and (b) for repairs, maintenance or enhancements of investment property. 			
	<i>Contingencies</i>			
1	<p>Disclose for each class of contingent liability, unless the possibility of any outflow in settlement is remote:</p> <ul style="list-style-type: none"> (a) a brief description of the nature of the contingent liability; (b) where practicable, disclose also: <ul style="list-style-type: none"> (i) an estimate of its financial effect; (ii) an indication of the uncertainties about the amount or timing of any outflow; and (iii) the possibility of any reimbursement; and (c) where any of this information is not disclosed because it is not practicable to do so, disclose that fact. 			

Lampiran 3 Disclosure Checklist (lanjutan)

2	Where a provision and a contingent liability arise from the same set of circumstances, show the link between the provision and the contingent liability.			
3	Disclose for contingent assets, where an inflow of economic benefits is probable: (a) a brief description of the nature of the contingent asset; (b) where practicable, an estimate of their financial effect; and (c) where this information is not disclosed because it is not practicable to do so, disclose that fact.			
4	Disclose contingent liabilities arising from: (a) post-employment benefit obligations; and (b) termination benefits (for example, due to the uncertainty over the number of employees who will accept an offer of termination benefits).			
	<i>(17) Investment property</i>			
1	Provide a reconciliation of the carrying amount of investment property at the beginning and end of each period presented, showing separately those carried at fair value and those measured at cost because the fair value cannot be determined reliably: (a) additions; disclosing separately those additions resulting from acquisitions and those resulting from subsequent expenditure recognised in the carrying amount of the asset; (b) additions resulting from acquisitions through business combinations; (c) assets classified as held for sale or included in a disposal group classified as held for sale and other disposals; (d) the net gains or losses from fair value adjustments; (e) net exchange differences arising on the translation of the financial statements into a different presentation currency and on translation of a foreign operation into the presentation currency of the reporting entity; (f) transfers to and from inventories; and owner-occupied property; and (g) other changes.			
	<i>(18) Associates</i>			
1	Associates accounted for using the equity method. Disclose: (a) associates as a separate item under non-current assets; (b) the investor's share of the profit or loss of associates; and (c) separately, the investor's share of any discontinued operations of associates.			

Lampiran 3 Disclosure Checklist (lanjutan)

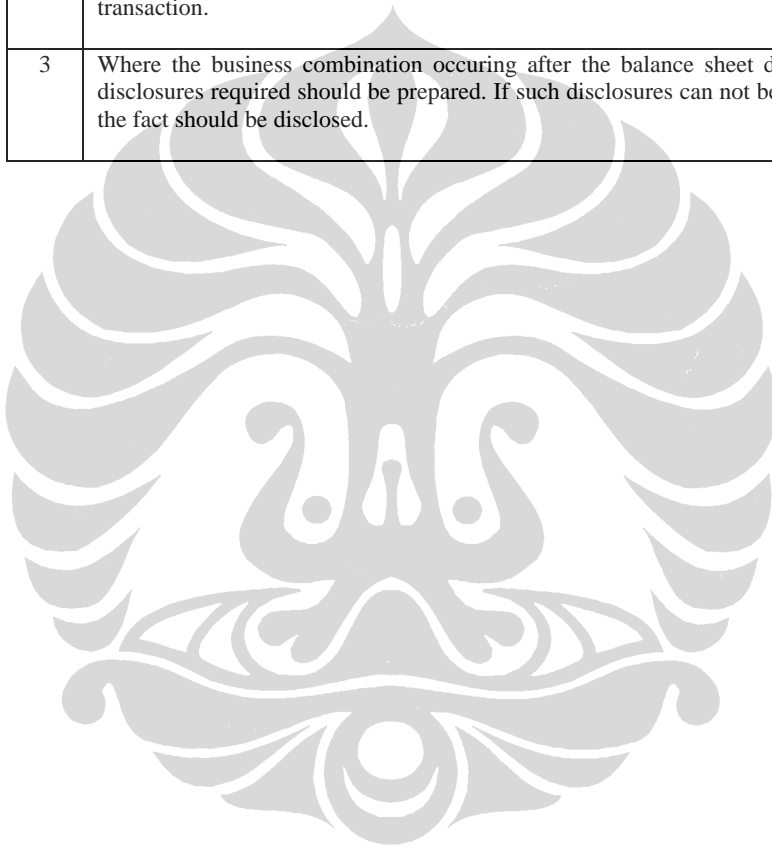
2	<p>Disclose:</p> <p>(a) the fair value of investments in associates (individually) for which there are published price quotations;</p> <p>(b) summarised financial information of associates (individually for each significant associate), including the aggregated amounts of assets, liabilities, revenues and profit or loss;</p> <p>(c) the reasons why the presumption that an investor does not have significant influence is overcome if the investor holds, directly or indirectly through subsidiaries, less than 20% of the voting or potential voting power of the investee but concludes that it has significant influence;</p> <p>(d) the reasons why the presumption that an investor has significant influence is overcome if the investor holds, directly or indirectly through subsidiaries, 20% or more of the voting or potential voting power of the investee but concludes that it does not have significant influence;</p> <p>(e) the reporting date of an associate's financial statements, when it is different from that of the investor, and the reason for using a different reporting date;</p> <p>(f) the nature and extent of any significant restrictions (for example, resulting from borrowing arrangements or regulatory requirements) on associates' ability to transfer funds to the investor in the form of cash dividends, or repayment of loans or advances;</p> <p>(g) the unrecognised share of an associate's losses, both for the period and cumulatively, if an investor has discontinued recognition of its share of an associate's losses;</p> <p>(h) the fact that an associate is not accounted for using the equity method; and</p> <p>(i) summarised financial information of associates, either individually or in groups, that are not accounted for using the equity method, including the amounts of total assets, total liabilities, revenues and profit or loss.</p>			
(19) Joint ventures				
1	<p>A venturer should disclose:</p> <p>(a) a listing and description of interests in significant joint ventures and the proportion of ownership interest held in jointly controlled entities; and</p> <p>(b) the aggregate amounts of each of current assets, long-term assets, current liabilities, long-term liabilities, income and expenses related to its interests in joint ventures.</p>			
(20) Subsidiaries				
1	<p>a list of significant investments in subsidiaries, jointly controlled entities and associates, including:</p> <p>(i) the name;</p> <p>(ii) country of incorporation or residence;</p> <p>(iii) proportion of ownership interest; and</p> <p>(iv) if different, proportion of voting power held; and</p> <p>(c) a description of the method used to account for the investments listed under (b).</p>			
2	<p>Disclose information relating to subsidiaries:</p> <p>(a) the nature of the relationship between the parent and a subsidiary in which the parent does not own, directly or indirectly through subsidiaries more than 50% of the voting power;</p> <p>(b) the reason for not consolidating a subsidiary;</p> <p>(c) the effect of the acquisition and disposal of subsidiaries on the financial position at the reporting date, the results for the reporting period and on the corresponding amount for the preceding period.</p>			
(21) Provisions				
1	<p>Provisions are disaggregated into provisions for employee benefits and other items.</p>			

Lampiran 3 Disclosure Checklist (lanjutan)

2	<p>For each class of provision, disclose:</p> <p>(a) the carrying amount at the beginning of the period;</p> <p>(b) exchange differences from the translation of foreign entities' financial statements;</p> <p>(c) provisions acquired through business combinations;</p> <p>(d) additional provisions made in the period and increases to existing provisions;</p> <p>(e) amounts used (incurred and charged against the provision);</p> <p>(f) amounts reversed unused;</p> <p>(g) the increase during the period in the discounted amount arising from the passage of time and the effect of any change in the discount rate; and</p> <p>(h) the carrying amount at the end of the period.</p>			
3	<p>For each class of provision, provide:</p> <p>(a) a brief description of the nature of the obligation and of the expected timing of any resulting outflows of economic benefits;</p> <p>(b) an indication of the uncertainties about the amount or timing of those outflows</p> <p>(c) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.</p>			
(22) Segment Information				
1	<p>The following disclosures should be made for each reportable segment based on the enterprise's primary reporting format:</p> <p>(a) segment revenue, reporting separately the segment revenue from sales to external customers and segment revenue from transactions with other segments;</p> <p>(b) segment result;</p> <p>(c) total carrying amount of segment assets;</p> <p>(d) total segment liabilities;</p> <p>(e) total cost incurred during the period to acquire segment assets that are expected to be used during more than one period (property, plant, equipment, and intangible assets). Note: This information should be presented on an accrual basis, not a cash basis;</p> <p>(f) total amount of expense included in segment results for depreciation and amortization of segment assets for the period;</p> <p>(g) the nature and amount of any items of segment revenue and segment expense that are of such size, nature or incidence that their disclosure is relevant to explain the performance of each reportable segment for the period.</p> <p>(h) Total amount of significant non-cash expenses, other than depreciation and amortization, that are included in segment expense and, therefore, deducted in measuring segment result;</p> <p>An enterprise is highly encouraged to disclose the segment cash flow.</p>			
(23) Impairment of Assets				
1	<p>For each class of assets, the financial statements should disclose :</p> <p>(a) the amount of impairment losses recognized in the income statement during the period;</p> <p>(b) the amount of reversal of impairment losses recognized in the income statement during the period.</p>			
(24) Event after the reporting period				
1	<p>Disclose the amount of dividends proposed or declared before the financial</p>			

Lampiran 3 Disclosure Checklist (lanjutan)

No.	Descriptions	Yes	No	N/A
	<p>statements were authorised for issue but not recognised as a distribution to equity holders during the period, and the related amount per share.</p> <p>Where events occurring after the balance sheet date do not affect the condition of assets and liabilities at balance sheet date but are such importance that non disclosure would affect the ability of the users to make proper evaluation and decision disclose :</p> <p>(a) the nature of the event; and</p> <p>(b) an estimate of the financial effect, or a statement that such an estimate cannot be made.</p>			
2	<p>Responsibility to disclose significant subsequent to balance sheet events but before the date of the Independent Auditor's Report, includes significant issuance of shares, dividend declaration, re-capitalisation and other capital transaction.</p>			
3	<p>Where the business combination occurring after the balance sheet date, all disclosures required should be prepared. If such disclosures can not be made, the fact should be disclosed.</p>			



Dependent Variable: RETURN

Method: Least Squares

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.754309	0.490494	-1.537855	0.1255
CR	0.000327	0.038046	0.008591	0.9932
DER	0.026711	0.029586	0.902806	0.3676
EPS	0.110275	0.048227	2.286600	0.0232
DISCLO	0.784364	0.928349	0.844902	0.3991
MARKET_CAP	-0.022673	0.047990	-0.472456	0.6371
D1	0.753111	0.124399	6.054011	0.0000
D2	0.424002	0.121520	3.489164	0.0006
D3	0.509142	0.122299	4.163077	0.0000
D4	0.508069	0.120452	4.218009	0.0000
R-squared	0.169586	Mean dependent var		0.251465
Adjusted R-squared	0.135615	S.D. dependent var		0.622274
S.E. of regression	0.578543	Akaike info criterion		1.785895
Sum squared resid	73.63653	Schwarz criterion		1.935377
Log likelihood	-195.3780	Hannan-Quinn criter.		1.846193
F-statistic	4.992013	Durbin-Watson stat		2.179721
Prob(F-statistic)	0.000004			

Heteroskedasticity Test: Glejser

F-statistic	1.297793	Prob. F(9,220)	0.2393
Obs*R-squared	11.59543	Prob. Chi-Square(9)	0.2371
Scaled explained SS	14.18807	Prob. Chi-Square(9)	0.1158

Test Equation:

Dependent Variable: ARESID

Method: Least Squares

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.083788	0.325876	0.257117	0.7973
CR	0.004936	0.025277	0.195267	0.8454
DER	0.014768	0.019657	0.751298	0.4533
EPS	0.066174	0.032041	2.065300	0.0401
DISCLO	0.567591	0.616779	0.920250	0.3584
MARKET_CAP	-0.031992	0.031884	-1.003384	0.3168
D1	0.142772	0.082648	1.727461	0.0855
D2	-0.027879	0.080736	-0.345314	0.7302
D3	0.003747	0.081254	0.046115	0.9633
D4	0.082626	0.080026	1.032485	0.3030
R-squared	0.050415	Mean dependent var		0.413928
Adjusted R-squared	0.011568	S.D. dependent var		0.386616
S.E. of regression	0.384374	Akaike info criterion		0.968102
Sum squared resid	32.50349	Schwarz criterion		1.117583
Log likelihood	-101.3317	Hannan-Quinn criter.		1.028400
F-statistic	1.297793	Durbin-Watson stat		1.987481
Prob(F-statistic)	0.239255			

Correlations

		RETURN	CR	DER	EPS	DISCLO	Market Cap
RETURN	Pearson Correlation	1	-,006	,048	,125	,059	,019
	Sig. (2-tailed)		,929	,465	,060	,376	,776
	N	229	229	229	229	229	229
CR	Pearson Correlation	-,006	1	-,120	,052	,049	-,127
	Sig. (2-tailed)	,929		,070	,434	,459	,054
	N	229	229	229	229	229	229
DER	Pearson Correlation	,048	-,120	1	-,100	,022	,108
	Sig. (2-tailed)	,465	,070		,131	,745	,103
	N	229	229	229	229	229	229
EPS	Pearson Correlation	,125	,052	-,100	1	,165*	,125
	Sig. (2-tailed)	,060	,434	,131		,012	,060
	N	229	229	229	229	229	229
DISCLO	Pearson Correlation	,059	,049	,022	,165*	1	,513**
	Sig. (2-tailed)	,376	,459	,745	,012		,000
	N	229	229	229	229	229	229
Market Cap	Pearson Correlation	,019	-,127	,108	,125	,513**	1
	Sig. (2-tailed)	,776	,054	,103	,060	,000	
	N	229	229	229	229	229	229

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

Lampiran 4 Hasil Statistik (lanjutan)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
RETURN	250	-,8436	2,4108	,240030	,6551920
CR	250	,0082	5,1911	1,840502	1,0610650
DER	250	-1,9400	6,7904	1,560618	1,4217068
TATO	250	,0199	3,7227	1,103981	,8127351
EPS	250	-1,2658	3,3560	1,658342	,9205547
DISCLO	250	,5032	,6800	,595816	,0477517
Market Cap	250	3,8121	8,5313	6,163120	,9336106
Valid N (listwise)	250				

Variance Inflation Factors

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.240584	165.3197	NA
CR	0.001448	4.660877	1.123514
DER	0.000875	2.498142	1.118967
EPS	0.002326	6.243656	1.050808
DISCLO	0.861831	211.0544	1.374618
MARKET_CAP	0.002303	62.18972	1.414839
D1	0.015475	1.988062	1.616381
D2	0.014767	2.073579	1.649847
D3	0.014957	2.055589	1.644471
D4	0.014509	2.167355	1.696191