

**PT EVER SHINE TEX Tbk**  
**DAN ENTITAS ANAK/ANDSUBSIDIARIES**

**LAPORAN KEUANGAN KONSOLIDASIAN/  
CONSOLIDATED FINANCIAL STATEMENTS**

**UNTUK PERIODE YANG BERAKHIR PADA 31 MARET 2020/  
FOR THE PERIOD ENDED 31 MARCH 2020**

*These Consolidated Financial Statements are originally issued  
in Indonesian language*

**PT EVER SHINE TEX Tbk DAN ENTITAS ANAK  
LAPORAN KEUANGAN KONSOLIDASIAN  
UNTUK PERIODE YANG BERAKHIR PADA  
31 MARET 2020**

**PT EVER SHINE TEX Tbk AND SUBSIDIARIES  
CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
31 MARCH 2020**

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Ekshibit A

Exhibit A

PT EVER SHINE TEX Tbk DAN ENTITAS ANAK  
LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
31 MARET 2020 & 31 DESEMBER 2019  
(Disajikan dalam Dolar Amerika Serikat, kecuali  
dinyatakan lain)

PT EVER SHINE TEX Tbk AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
31 MARCH 2020 & 31 DECEMBER 2019  
(Expressed in United States Dollar, unless  
otherwise stated)

	Catatan/ Notes	2020	2019	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan bank	4	161.408	111.162	Cash on hand and in banks
Investasi jangka pendek		3.678	8.314	Short-term investments
Piutang usaha				Accounts receivable - trade
Pihak ketiga	5	3.430.939	3.777.622	Third parties
Persediaan	7	23.945.577	26.361.121	Inventories
Pajak dibayar di muka	13	473.104	774.139	Prepaid taxes
Biaya dibayar di muka	8	20.047	40.176	Prepaid expenses
Aset keuangan lancar lainnya	15	2.489	1.807	Other current financial assets
<b>TOTAL ASET LANCAR</b>		<b>28.037.242</b>	<b>31.074.341</b>	<b>TOTAL CURRENT ASSETS</b>
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>
Aset pajak tangguhan	13	1.409.938	1.309.888	Deferred tax assets
Aset tetap	9	27.045.399	27.569.166	Property, plant and equipment
Tagihan pajak penghasilan	13	851.318	812.426	Claims for income tax refund
Aset tidak lancar lainnya	15	450.530	346.208	Other non-current assets
<b>JUMLAH ASET TIDAK LANCAR</b>		<b>29.757.185</b>	<b>30.037.688</b>	<b>TOTAL NON-CURRENT ASSETS</b>
<b>JUMLAH ASET</b>		<b>57.794.427</b>	<b>61.112.029</b>	<b>TOTAL ASSETS</b>

Lihat Catatan atas Laporan Keuangan Konsolidasian  
pada Ekshibit E terlampir yang merupakan bagian yang tidak terpisahkan  
dari Laporan Keuangan Konsolidasian secara keseluruhan

See accompanying Notes to the Consolidated Financial  
Statements on Exhibit E which are an integral part of  
the Consolidated Financial Statements taken as a whole

Ekshibit A/2

Exhibit A/2

PT EVER SHINE TEX Tbk DAN ENTITAS ANAK  
LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
31 MARET 2020 & 31 DESEMBER 2019  
(Disajikan dalam Dolar Amerika Serikat, kecuali  
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PT EVER SHINE TEX Tbk AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
31 MARCH 2020 & 31 DECEMBER 2019  
(Expressed in United States Dollar, unless  
otherwise stated)

	Catatan/ Notes	2020	2019	
<b>LIABILITAS DAN EKUITAS</b>				<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS</b>				<b>LIABILITIES</b>
<b>LIABILITAS JANGKA PENDEK</b>				<b>CURRENT LIABILITIES</b>
Utang bank	10	20.032.301	20.837.707	Bank loans
Utang usaha				Accounts payable trade
Pihak ketiga	11	2.242.108	3.137.127	third parties
Utang pihak berelasi	6	-	-	Due to related parties
Beban akrual	12	1.089.830	1.390.578	Accrued expenses
Liabilitas imbalan kerja				Short-term employee
Jangka pendek		-	326	benefits liability
Utang pajak	13	6.993	20.061	Taxes payable
Bagian liabilitas jangka				
panjang yang jatuh tempo				Current maturities of
Dalam satu tahun				long-term debts
Bank	14	1.909.398	2.444.749	Bank
Pembiayaan konsumen	14	6.121	21.365	Consumer financing loan
Liabilitas jangka pendek lainnya	15	272.474	139.910	Other current liabilities
<b>JUMLAH LIABILITAS</b>				<b>TOTAL CURRENT LIABILITIES</b>
<b>    JANGKA PENDEK</b>		<u>25.559.224</u>	<u>27.991.823</u>	
<b>LIABILITAS JANGKA PANJANG</b>				<b>NON-CURRENT LIABILITIES</b>
Utang pihak berelasi	6	15.994.836	16.615.089	Due to related parties
Liabilitas jangka panjang - setelah				Long-term debts - net of
Dikurangi bagian yang jatuh				current maturities
tempo dalam satu tahun				Bank
Bank	14	2.989.507	3.042.913	Bank
Pembiayaan konsumen	14	8.491	5.526	Consumer financing loan
<b>JUMLAH LIABILITAS JANGKA</b>				<b>TOTAL NON-</b>
<b>    PANJANG</b>		<u>18.992.833</u>	<u>19.663.528</u>	<b>    CURRENT LIABILITIES</b>
<b>JUMLAH LIABILITAS</b>		<u>44.552.057</u>	<u>47.655.351</u>	<b>TOTAL LIABILITIES</b>

Lihat Catatan atas Laporan Keuangan Konsolidasian pada Ekshibit E terlampir yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan Konsolidasian secara keseluruhan

See accompanying Notes to the Consolidated Financial Statements on Exhibit E which are an integral part of the Consolidated Financial Statements taken as a whole

PT EVER SHINE TEX Tbk DAN ENTITAS ANAK  
LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
31 MARET 2020 & 31 DESEMBER 2019  
(Disajikan dalam Dolar Amerika Serikat, kecuali  
dinyatakan lain)

PT EVER SHINE TEX Tbk AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
31 MARCH 2020 & 31 DECEMBER 2019  
(Expressed in United States Dollar, unless  
otherwise stated)

	Catatan/ Notes	2020	2019	
<b>EKUITAS</b>				<b>EQUITY</b>
Ekuitas yang dapat diatribusikan Kepada pemilik entitas induk				Equity attributable to the equity holders of the parent entity
Modal saham - nilai nominal				Capital stock - Rp100 par value per share
Rp100 per saham				Authorized -
Modal dasar -				3,000,000,000 shares
3.000.000.000 saham				Issued and fully paid -
Modal ditempatkan dan				2,015,208,720 shares
Disetor penuh -				Additional paid-in capital
2.015.208.720 saham	16	76.794.149	76.794.149	Accumulated losses
Tambahan modal disetor	16	5.200.668	5.200.668	
Akumulasi kerugian		( 68.752.787)	( 68.538.491)	
		<u>13.242.030</u>	<u>13.456.326</u>	
<b>KEPENTINGAN NONPENGENDALI</b>		<u>341</u>	<u>352</u>	<b>NON-CONTROLLING INTERESTS</b>
<b>JUMLAH EKUITAS</b>		<u>13.242.371</u>	<u>13.456.678</u>	<b>TOTAL EQUITY</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<u>57.794.427</u>	<u>61.112.029</u>	<b>TOTAL LIABILITIES AND EQUITY</b>

Lihat Catatan atas Laporan Keuangan Konsolidasian  
pada Ekshibit E terlampir yang merupakan bagian yang tidak terpisahkan  
dari Laporan Keuangan Konsolidasian secara keseluruhan

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Ekshibit B

Exhibit B

PT EVER SHINE TEX Tbk DAN ENTITAS ANAK  
LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF  
LAIN KONSOLIDASIAN  
UNTUK PERIODE YANG BERAKHIR PADA  
31 MARET 2020 & 2019  
(Disajikan dalam Dolar Amerika Serikat, kecuali  
dinyatakan lain)

PT EVER SHINE TEX Tbk AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF PROFIT  
OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE PERIOD ENDED  
31 MARET 2020 & 2019  
(Expressed in United States Dollar, unless  
otherwise stated)

	Catatan/ Notes	2020	2019	
PENJUALAN	17	7.874.088	7.728.149	SALES
BEBAN POKOK PENJUALAN	18	( 8.147.203)	( 6.815.604)	COST OF GOODS SOLD
LABA (RUGI) BRUTO		( 273.115 )	912.545	GROSS PROFIT
Beban penjualan	19	( 206.577)	( 207.052)	Selling expenses
Beban umum dan administrasi	20	( 342.658)	( 390.539)	General and administrative expenses
Pendapatan (beban) operasi lain	21	971.299	422.250	Other operating income (expenses)
LABA USAHA		148.950	737.204	INCOME FROM OPERATIONS
Laba penjualan aset		-	-	Gain on sale of assets
Pendapatan keuangan		74	93	Finance income
Beban keuangan	22	( 463.379)	( 382.386)	Finance costs
LABA (RUGI) SEBELUM MANFAAT PAJAK		( 314.356)	354.911	INCOME (LOSS) BEFORE TAX BENEFIT
Manfaat pajak		100.050	( 60.872)	Tax benefit
LABA (RUGI) PERIODE BERJALAN		( 214.306)	294.039	NET INCOME (LOSS) FOR THE PERIOD
PENGHASILAN KOMPREHENSIF LAIN		-	-	OTHER COMPREHENSIVE INCOME
TOTAL PENGHASILAN (RUGI) KOMPREHENSIF PERIODE BERJALAN		( 214.306)	294.039	TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD

Lihat Catatan atas Laporan Keuangan Konsolidasian pada Ekshibit E terlampir yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan Konsolidasian secara keseluruhan

See accompanying Notes to the Consolidated Financial Statements on Exhibit E which are an integral part of the Consolidated Financial Statements taken as a whole

**PT EVER SHINE TEX Tbk DAN ENTITAS ANAK  
LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF  
LAIN KONSOLIDASIAN  
UNTUK PERIODE YANG BERAKHIR PADA  
31 MARET 2020 & 2019  
(Disajikan dalam Dolar Amerika Serikat, kecuali  
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**PT EVER SHINE TEX Tbk AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF PROFIT  
OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE PERIOD ENDED  
31 MARCH 2020 & 2019  
(Expressed in United States Dollar, unless  
otherwise stated)**

	Catatan/ Notes	2020	2019	
Laba (rugi) periode berjalan/ Jumlah penghasilan (rugi) komprehensif periodeberjalandiatribusikan pada:				<i>Income (loss) for the period/Total comprehensive income - income (loss) for the period attributable to:</i>
Laba (rugi) periode berjalan/ Jumlah penghasilan (rugi) komprehensif - periode berjalan yang diatribusikan Kepada pemilik entitas induk	(	214.306)	294.039	<i>Income (loss) for the period/ Total comprehensive income - income (loss) for the period attributable to the equity holders of the parent entity</i>
Laba(rugi)periode berjalan/ Jumlah penghasilan (rugi) komprehensif - periode berjalan yang diatribusikan kepada Kepentingan non pengendali		11	-	<i>Income (loss) for the period/Total comprehensive - income (loss) for the period attributable to the equity holders of the non-controlling interest</i>
<b>Jumlah</b>	(	<u>214.295)</u>	<u>294.039</u>	<b>Total</b>
<b>LABA(RUGI) PER SAHAM DASAR YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK</b>	(	<u>0,0001)</u>	<u>0,0002</u>	<b>BASIC INCOME (LOSS) PER SHARE ATTRIBUTABLE TO THE EQUITY HOLDERS OF THE PARENT ENTITY</b>

Lihat Catatan atas Laporan Keuangan Konsolidasian pada Ekshibit E terlampir yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan Konsolidasian secara keseluruhan

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Ekshibit C

Exhibit C

PT EVER SHINE TEX Tbk DAN ENTITAS ANAK  
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN  
UNTUK PERIODE YANG BERAKHIR PADA 31 MARET 2020  
(Disajikan dalam Dolar Amerika Serikat, kecuali dinyatakan lain)

PT EVER SHINE TEX Tbk AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 31 MARCH 2020  
(Expressed in United States Dollar, unless otherwise stated)

	Catatan/ Notes	Modal Saham Ditempatkan dan Disetor Penuh/ Capital Stock Issued and Fully Paid Share capital	Tambahan modal disetor/ Additional paid-in capital	Akumulasi Kerugian/ Accumulated Losses	Jumlah / Total	Kepentingan non-pengendali atas aset bersih entitas anak/ Non-controlling interest in net assets of subsidiaries	Jumlah ekuitas/ Total equity	
Saldo pada tanggal 31 Desember 2018		76.794.149	5.200.668	( 65.745.616)	16.249.201	424	16.249.625	Balance as of 31 December 2018
Rugi tahun berjalan		-	-	( 2.792.875)	( 2.792.875)	( 72)	( 2.792.947)	Income for the year
Efek nilai wajar utang pemegang saham	6	-	-	-	-	-	-	Fair value effect of shareholder loan
Saldo pada tanggal 31 Desember 2019		76.794.149	5.200.668	( 68.538.492)	13.456.326	352	13.456.678	Balance as of 31 December 2019
Rugi periode berjalan		-	-	( 214.295)	( 214.295)	( 11)	( 214.306)	Loss for the period
Saldo pada tanggal 31 Maret 2020		<u>76.794.149</u>	<u>5.200.668</u>	<u>( 68.752.787)</u>	<u>13.242.031</u>	<u>341</u>	<u>13.242.372</u>	Balance as of 31 March 2020

Lihat Catatan atas Laporan Keuangan Konsolidasian pada Ekshibit E terlampir yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan Konsolidasian secara keseluruhan

See accompanying Notes to the Consolidated Financial Statements on Exhibit E which are an integral part of the Consolidated Financial Statements taken as a whole



Ekshibit D

Exhibit D

PT EVER SHINE TEX Tbk DAN ENTITAS ANAK  
LAPORAN ARUS KAS KONSOLIDASIAN  
UNTUK PERIODE YANG BERAKHIR PADA  
31 MARET 2020 & 2019  
(Disajikan dalam Dolar Amerika Serikat, kecuali dinyatakan lain)

PT EVER SHINE TEX Tbk AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE PERIOD ENDED  
31 MARCH 2020 & 2019  
(Expressed in United States Dollar, unless otherwise stated)

	2020	2019	
<b>ARUS KAS DARI AKTIVITAS OPERASI</b>			<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>
Penerimaan kas dari pelanggan	8.383.582	8.312.946	Cash received from customers
Pembayaran kas untuk:			Cash disbursements for:
Pemasok	( 2.482.062)	( 3.136.299)	Suppliers
Gaji dan tunjangan karyawan	( 884.876)	( 1.074.692)	Salaries and employees' benefits
Beban pabrikasi dan beban usaha	( 3.123.562)	( 3.436.025)	Manufacturing overhead and operating expenses
<b>Kas Neto Digunakan untuk Operasi</b>	<b>1.893.083</b>	<b>665.930</b>	<b>Net Cash Used in Operations</b>
Penerimaan dari tagihan			Receipts from claims
Pengembalian pajak	-	-	of tax refund
Penerimaan dari penghasilan bunga	74	93	Proceeds from interest income
Pembayaran bunga	( 386.371)	( 354.970)	Interest paid
Lain-lain -neto	331.856	924.620)	Others - net
<b>Kas Neto Digunakan untuk Aktivitas Operasi</b>	<b>1.838.643</b>	<b>( 613.567)</b>	<b>Net Cash Used in Operating Activities</b>
<b>ARUS KAS DARI AKTIVITAS INVESTASI</b>			<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>
Hasil pelepasan aset	-	22.605	Proceeds from disposal of assets
Perolehan aset tetap	( 19.067)	( 81.880)	Acquisition of property, plant and Equipment
Pembayaran utang pembiayaan Konsumen	-	-	Payment of consumer financing
Pembayaran Uang muka perolehan aset tetap	-	-	Advances for acquisition of property, plant and equipment
<b>Kas Neto Diperoleh dari (Digunakan untuk) Aktivitas Investasi</b>	<b>( 19.067)</b>	<b>( 59.275)</b>	<b>Net Cash Provided by (Used in) Investing Activities</b>
<b>ARUS KAS DARI AKTIVITAS PENDANAAN</b>			<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>
Penerimaan dari utang bank	9.734.766	-	Proceeds from bank loans
Penerimaan pinjaman Dari pihak berelasi	( 620.254)	1.528.960	Proceeds from due related parties
Pembayaran utang bank	( 10.883.886)	( 895.250)	Repayment of bank loans
<b>Kas Neto Diperoleh dari Aktivitas Pendanaan</b>	<b>( 1.769.374)</b>	<b>633.710</b>	<b>Net Cash Provided by Financing Activities</b>

Lihat Catatan atas Laporan Keuangan Konsolidasian pada Ekshibit E terlampir yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan Konsolidasian secara keseluruhan

See accompanying Notes to the Consolidated Financial Statements on Exhibit E which are an integral part of the Consolidated Financial Statements taken as a whole

Ekshibit D/2

Exhibit D/2

PT EVER SHINE TEX Tbk DAN ENTITAS ANAKNYA  
LAPORAN ARUS KAS KONSOLIDASIAN  
UNTUK PERIODE YANG BERAKHIR PADA  
31 MARET 2020 & 2019  
(DisajikandalamDolarAmerikaSerikat, kecuali  
dinyatakan lain)

PT EVER SHINE TEX Tbk AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE PERIOD ENDED  
31 MARCH 2020 & 2019  
(Expressed in United States Dollar, unless  
otherwise stated)

	<u>2020</u>	<u>2019</u>	
PENURUNAN NETO KAS DAN BANK	50.203	( 39.132)	<b>NET DECREASE IN CASH ON HAND AND IN BANKS</b>
KAS DAN BANK AWAL PERIODE	<u>111.204</u>	<u>180.738</u>	<b>CASH ON HAND AND IN BANKS AT BEGINNING OF PERIOD</b>
KAS DAN BANK AKHIR PERIODE	<u>161.408</u>	<u>141.606</u>	<b>CASH ON HAND AND IN BANKS AT END OF PERIOD</b>

Lihat Catatan atas LaporanKeuanganKonsolidasian pada Ekshibit E terlampir yang merupakan bagian yang tidakterpisahkan dariLaporanKeuanganKonsolidasian secara keseluruhan

See accompanying Notes to the Consolidated Financial Statements on Exhibit E which are an integral part of the Consolidated Financial Statements taken as a whole