

**PT EVER SHINE TEX Tbk  
DAN ENTITAS ANAK / AND SUBSIDIARIES**

**LAPORAN KEUANGAN KONSOLIDASIAN /  
CONSOLIDATED FINANCIAL STATEMENTS**

**UNTUK TANGGAL 30 SEPTEMBER 2020 (TIDAK DIAUDIT) DAN 31 DESEMBER 2019 (DIAUDIT) SERTA UNTUK  
PERIODE SEMBILAN BULAN YANG BERAKHIR PADA  
30 SEPTEMBER 2020 DAN 2019 (TIDAK DIAUDIT) /  
AS OF SEPTEMBER 30, 2020 (UNAUDITED) AND DECEMBER 31, 2019 (AUDITED) AND FOR THE NINE  
MONTHS PERIODS ENDED SEPTEMBER 30, 2020 DAN 2019 (UNAUDITED)**

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

**PT EVER SHINE TEX Tbk DAN ENTITAS ANAK  
LAPORAN KEUANGAN KONSOLIDASIAN  
UNTUK TANGGAL 30 SEPTEMBER 2020 (TIDAK  
DIAUDIT) DAN 31 DESEMBER 2019 (DIAUDIT) SERTA  
UNTUK PERIODE SEMBILAN BULANAN YANG BERAKHIR  
PADA  
30 SEPTEMBER 2020 DAN 2019 (TIDAK DIAUDIT)**

**PT EVER SHINE TEX Tbk AND SUBSIDIARIES  
CONSOLIDATED FINANCIAL STATEMENTS  
AS OF SEPTEMBER 30, 2020 (UNAUDITED) AND  
DECEMBER 31, 2019 (AUDITED) AND FOR THE NINE  
MONTHS PERIODS ENDED SEPTEMBER 30, 2020 AND  
2019  
(UNAUDITED)**

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Ekshibit A

Exhibit A

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

PT EVER SHINE TEX Tbk AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
30 SEPTEMBER 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	175.873	111.162	Cash on hand and in banks
Investasi jangka pendek		9.028	8.314	Short-term investments
Piutang usaha				Accounts receivable - trade
Pihak ketiga	5	2.105.905	3.777.622	Third parties
Persediaan	7	25.639.485	26.361.121	Inventories
Pajak dibayar di muka	13	555.467	774.139	Prepaid taxes
Biaya dibayar di muka	8	35.000	40.176	Prepaid expenses
Aset keuangan lancar lainnya	15	2.489	1.807	Other current financial assets
<b>TOTAL ASET LANCAR</b>		<b>28.523.247</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	1.315.327	1.309.888	Deferred tax assets
Aset tetap	9	25.984.655	27.569.166	Property, plant and equipment
Tagihan pajak penghasilan	13	490.973	812.426	Claims for income tax refund
Aset tidak lancar lainnya	15	260.876	346.208	Other non-current assets
<b>JUMLAH ASET TIDAK LANCAR</b>		<b>28.051.831</b>	<b>30.037.688</b>	<b>TOTAL NON-CURRENT ASSETS</b>
<b>JUMLAH ASET</b>		<b>56.575.078</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  
30 SEPTEMBER 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  
30 SEPTEMBER 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	19.311.519	20.837.707	Bank loans
Utang usaha				Accounts payable trade
Pihak ketiga	11	1.696.042	3.137.127	third parties
Utang pihak berelasi	6	-	-	Due to related parties
Beban akrual	12	680.180	1.390.578	Accrued expenses
Liabilitas imbalan kerja				Short-term employee
Jangka pendek		-	326	benefits liability
Utang pajak	13	218.852	20.061	Taxes payable
Bagian liabilitas jangka panjang yang jatuh tempo				Current maturities of
Dalam satu tahun				long-term debts
Bank	14	1.286.093	2.444.749	Bank
Pembiayaan konsumen	14	7.001	21.365	Consumer financing loan
Liabilitas jangka pendek lainnya	15	287.485	139.910	Other current liabilities
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>		<b>23.487.172</b>	<b>27.991.823</b>	<b>TOTAL CURRENT LIABILITIES</b>
<b>LIABILITAS JANGKA PANJANG</b>				<b>NON-CURRENT LIABILITIES</b>
Utang pihak berelasi	6	17.191.990	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	2.937.505	3.042.913	Bank
Pembiayaan konsumen	14	733	5.526	Consumer financing loan
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>		<b>20.130.228</b>	<b>19.663.528</b>	<b>TOTAL NON-CURRENT LIABILITIES</b>
<b>JUMLAH LIABILITAS</b>		<b>43.617.400</b>	<b>47.655.351</b>	<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

Ekshibit A/3

Exhibit A/3

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

PT EVER SHINE TEX Tbk AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
30 SEPTEMBER 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 Rp100 per saham				Capital stock - Rp100 par value per share
Modal dasar - 3.000.000.000 saham				Authorized - 3,000,000,000 shares
Modal ditempatkan dan Disetor penuh - 2.015.208.720 saham	16	76.794.149	76.794.149	Issued and fully paid - 2,015,208,720 shares
Tambahan modal disetor	16	5.200.668	5.200.668	Additional paid-in capital
Akumulasi kerugian		( 69.037.463 )	( 68.538.491 )	Accumulated losses
		<u>12.957.354</u>	<u>13.456.326</u>	
<b>KEPENTINGAN NONPENGENDALI</b>		<u>324</u>	<u>352</u>	<b>NON-CONTROLLING INTERESTS</b>
<b>JUMLAH EKUITAS</b>		<u>12.957.678</u>	<u>13.456.678</u>	<b>TOTAL EQUITY</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<u>56.575.078</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  
30 SEPTEMBER 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  
30 SEPTEMBER 2020 & 2019  
(Expressed in United States Dollar, unless  
otherwise stated)

	Catatan/ Notes	2020	2019	
PENJUALAN	17	17.126.937	22.944.476	SALES
BEBAN POKOK PENJUALAN	18	( 15.785.806)	( 21.033.374)	COST OF GOODS SOLD
LABA (RUGI) BRUTO		1.341.131	1.911.102	GROSS (LOSS) PROFIT
Beban penjualan	19	( 489.725)	( 597.857)	Selling expenses
Beban umum dan administrasi	20	( 1.122.204)	( 991.686)	General and administrative expenses
Pendapatan (beban) operasi lain	21	964.564	97.973	Other operating income (expenses)
LABA (RUGI) USAHA		693.766	419.532	INCOME (LOSS) FROM OPERATIONS
Laba penjualan aset		-	-	Gain on sale of assets
Pendapatan keuangan		207	303	Finance income
Beban keuangan	22	( 1.198.412)	( 1.257.503)	Finance costs
LABA (RUGI) SEBELUM MANFAAT PAJAK		( 504.439)	( 837.668)	INCOME (LOSS) BEFORE TAX BENEFIT
Manfaat pajak	13	5.439	198.524	Tax benefit
LABA (RUGI) PERIODE BERJALAN		( 499.000)	( 639.144)	NET INCOME (LOSS) FOR THE PERIOD
PENGHASILAN KOMPREHENSIF LAIN		-	-	OTHER COMPREHENSIVE INCOME
TOTAL PENGHASILAN (RUGI) KOMPREHENSIF PERIODE BERJALAN		( 499.000)	( 639.144)	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

Ekshibit B/2

Exhibit B/2

PT EVER SHINE TEX Tbk DAN ENTITAS ANAK  
LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF  
LAIN KONSOLIDASIAN  
UNTUK PERIODE YANG BERAKHIR PADA  
30 SEPTEMBER 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  
30 SEPTEMBER 2020 & 2019  
(Expressed in United States Dollar, unless  
otherwise stated)

	Catatan/ Notes	2020	2019	
Laba (rugi) periode berjalan/ Jumlah penghasilan (rugi) komprehensif periode berjalan diatribusikan pada:				Income (loss) for the period/ Total comprehensive income - income (loss) for the period attributable to:
Laba (rugi) periode berjalan/ Jumlah penghasilan (rugi) komprehensif - periode berjalan yang diatribusikan Kepada pemilik entitas induk		( 499.000)	( 639.144)	Income (loss) for the period/ Total comprehensive income - income (loss) for the period attributable to the equity holders of the parent entity
Laba (rugi) periode berjalan/ Jumlah penghasilan (rugi) komprehensif - periode berjalan yang diatribusikan kepada Kepentingan non pengendali		28	-	Income (loss) for the period/ Total comprehensive - income (loss) for the period attributable to the equity holders of the non-controlling interest
<b>Jumlah</b>		<u>( 498.972)</u>	<u>( 639.144)</u>	<b>Total</b>
<b>LABA(RUGI) PER SAHAM DASAR YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK</b>	<b>24</b>	<u>( 0,00025)</u>	<u>( 0,00032)</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

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

These Consolidated Financial Statements are originally issued in Indonesian language

Ekshibit C

Exhibit C

PT EVER SHINE TEX Tbk DAN ENTITAS ANAK  
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN  
UNTUK PERIODE YANG BERAKHIR PADA 30 SEPTEMBER 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 30 SEPTEMBER 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	( 68.538.491)	13.456.326	352	13.456.678	Balance as of 31 December 2019
Laba /(Rugi) periode berjalan		-	-	( 498.972)	( 498.972)	( 28)	( 499.000)	Loss for the period
Saldo pada tanggal 30 September 2020		76.794.149	5.200.668	( 69.037.463)	12.957.354	324	12.957.678	Balance as of 30 September 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  
30 SEPTEMBER 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  
30 SEPTEMBER 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	19.857.614	23.965.048	Cash received from customers
Pembayaran kas untuk:			Cash disbursements for:
Pemasok	( 5.432.505)	( 11.558.628)	Suppliers
Gaji dan tunjangan karyawan	( 3.047.873)	( 3.641.906)	Salaries and employees' benefits
Beban pabrikasi dan beban usaha	( 8.315.747)	( 10.201.635)	Manufacturing overhead and operating expenses
<b>Kas Neto Digunakan untuk Operasi</b>	3.061.489	( 1.437.121)	<b>Net Cash Used in Operations</b>
Penerimaan dari tagihan			Receipts from claims
Pengembalian pajak	-	1.067.007	of tax refund
Penerimaan dari penghasilan Bunga	205	303	Proceeds from interest income
Pembayaran bunga	( 1.083.537)	( 1.115.383)	Interest paid
Lain-lain -neto	341.373	( 1.772.251)	Others - net
<b>Kas Neto Digunakan untuk Aktivitas Operasi</b>	2.319.530	( 3.257.445)	<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	( 99.230)	( 486.069)	Acquisition of property, plant and Equipment
<b>Kas Neto Diperoleh dari (Digunakan untuk) Aktivitas Investasi</b>	( 99.230)	( 463.464)	<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 / (Pembayaran) pinjaman	( 2.155.589)	3.715.178	Proceeds / (Repayment) of loans
<b>Kas Neto Diperoleh dari Aktivitas Pendanaan</b>	( 2.155.589)	3.715.178	<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  
30 SEPTEMBER 2020 & 2019  
(Disajikan dalam Dolar Amerika Serikat, kecuali dinyatakan lain)

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

	<u>2020</u>	<u>2019</u>	
PENURUNAN NETO KAS DAN BANK	64.711	( 5.731)	<b>NET DECREASE IN CASH ON HAND AND IN BANKS</b>
KAS DAN BANK AWAL PERIODE	<u>111.162</u>	<u>180.738</u>	<b>CASH ON HAND AND IN BANKS AT BEGINNING OF PERIOD</b>
KAS DAN BANK AKHIR PERIODE	<u><u>175.873</u></u>	<u><u>175.007</u></u>	<b>CASH ON HAND AND IN BANKS AT END OF PERIOD</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