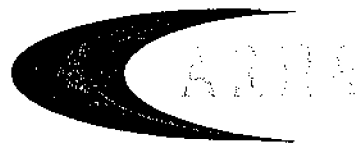


**PT. EATERTAINMENT INTERNATIONAL Tbk.**

**LAPORAN KEUANGAN**

**Untuk Tahun Yang Berakhir  
Pada Tanggal 31 Desember 2008  
DAN  
LAPORAN AUDITOR INDEPENDEN**



**KANTOR AKUNTAN PUBLIK**

**ACHMAD, RASYID, HISBULLAH & JERRY**  
**REGISTERED PUBLIC ACCOUNTANTS**

*Jl. Kepu Barat No. 90-91 B Kemayoran Jakarta Pusat 10620*

*Tlp. : (021) 4247872, 4264971, Fax. : (021) 4240080*

*Email : kap\_arhj@yahoo.co.id*

*Kantor Cabang :*

*Jl. Rajamantri I No. 12 Bandung,*

*Telp. : 022. 7303355 Fax. : 022. 7303355*

**PT. EATERTAINMENT INTERNATIONAL Tbk.**

**DAFTAR ISI**

**TABLE OF CONTENTS**

Laporan Auditor Independen	1	<i>Independent Audit's Reports</i>
Neraca Konsolidasi per 31 Desember 2008 dan 2007	2	<i>Consolidated Balance Sheet as of December 31, 2008 and 2007</i>
Laporan Laba Rugi Konsolidasi untuk tahun yang berakhir 31 Desember 2008 dan 2007	3	<i>Consolidated Statement of Income for the years ended December 31, 2008 and 2007</i>
Laporan Perubahan Ekuitas Konsolidasi untuk tahun yang berakhir 31 Desember 2008 dan 2007	4	<i>Consolidated Statement of Change in Equity for the years ended December 31, 2008 and 2007</i>
Laporan Arus Kas Konsolidasi untuk tahun yang berakhir 31 Desember 2008 dan 2007	5	<i>Consolidated Statement of Cash Flows for the years ended December 31, 2008 and 2007</i>
Catatan atas Laporan Keuangan	6-31	<i>Notes of Financial Statements</i>

## PT. EATERTAINMENT INTERNATIONAL Tbk.

NERACA KONSOLIDASIAN  
TANGGAL 31 Desember 2008CONSOLIDATED BALANCE SHEET  
AS OF 31 DECEMBER 2008

Aktiva	Catatan Notes	2008	2007	Assets
<b>Aktiva Lancar</b>				<b>Current Assets</b>
Kas dan setara kas	2a, 3	2.103.556.043	2.251.131.531	Cash and cash equivalent
Piutang usaha bersih				Trade receivables net
Pihak Ketiga	4	610.548.969	571.191.832	Third parties
Pihak yang mempunyai hubungan istimewa	2b, 4	1.557.829.848	1.262.399.062	Related parties
Piutang lain-lain	5	218.366.617	208.068.900	Other Receivables
Persediaan	2c, 6	1.236.696.688	965.437.195	Inventories
Uang muka	7	702.094.031	1.049.723.390	Advanced payments
Biaya dibayar dimuka	8	257.456.870	213.961.331	Prepaid expenses
<b>Jumlah Aktiva Lancar</b>		<b>6.686.549.066</b>	<b>6.521.913.241</b>	<b>Total Current Assets</b>
<b>Aktiva Tidak Lancar</b>				<b>Non Current Assets</b>
<b>Aktiva Tetap</b>	2e, 9			<b>Fixed Assets</b>
setelah dikurangi akumulasi penyusutan				net of accumulated depreciation of
Rp. 8.791.463.860,- tahun 2008 dan		3.294.380.932	3.656.852.976	IDR. 8.791.463.860 in 2008 and
Rp. 7.358.313.126 tahun 2007				IDR. 7.358.313.126 in 2007
<b>Aktiva Tidak Berwujud</b>	2f, 10			<b>Intangible Assets</b>
setelah dikurangi amortisasi				net of accumulated amortization of
Rp. 9.953.333.335,- tahun 2008 dan		4.246.666.665	4.671.333.332	IDR. 9.953.333.335,- in 2008 and
Rp. 9.528.666.668 tahun 2007				IDR. 9.528.666.668 in 2007
<b>Aktiva Lain-lain</b>	2g, 11	6.104.723.934	5.995.783.180	Other assets
<b>Jumlah Aktiva Tidak Lancar</b>		<b>13.645.771.531</b>	<b>14.323.969.488</b>	<b>Total Non Current Assets</b>
<b>Jumlah Aktiva</b>		<b>20.332.320.597</b>	<b>20.845.882.729</b>	<b>Total Assets</b>
<b>Kewajiban dan Ekuitas</b>				<b>Liabilities and Equity</b>
<b>Kewajiban Lancar</b>				<b>Current Liabilities</b>
Hutang Usaha				Trade Payables
Pihak Ketiga	12	784.691.802	1.349.573.886	Third parties
Hutang Pajak	13	1.427.684.563	1.101.439.936	Taxes Payables
Biaya yang masih harus dibayar	14	608.162.851	1.953.700.608	Accrued expenses payable
Hutang lain-lain	15	787.525.155	2.290.819.281	Other payables
<b>Jumlah Kewajiban Lancar</b>		<b>3.608.064.371</b>	<b>6.695.533.711</b>	<b>Total Current Liabilities</b>
<b>Kewajiban Tidak Lancar</b>				<b>Non-current Liabilities</b>
Hutang kepada pihak yang mempunyai hubungan istimewa	16	25.053.402.900	20.210.734.479	Related parties payable
Imbalan kerja karyawan	17	1.677.120.000	-	Employee benefit
Kewajiban pajak tangguhan		767.630.183	238.995.270	Deferred Tax Liability
<b>Jumlah Kewajiban Tidak Lancar</b>		<b>27.498.153.083</b>	<b>20.449.729.749</b>	<b>Total Non-Current Liabilities</b>
<b>Ekuitas</b>				<b>Equity</b>
Modal saham - nilai nominal Rp. 125 per saham				Capital stock - Rp. 125 par value per share
Modal dasar - 80 juta saham				Authorized - 80 million shares
Modal ditempatkan dan disetor - 80 juta saham	18	10.000.000.000	10.000.000.000	Issued and paid up 80 million shares
Selisih kurs karena penjabaran laporan keuangan		(8.767.401.405)	(5.133.122.655)	Translation adjustment
Saldo laba (defisit)		(12.006.495.452)	(11.166.258.076)	Retained earnings (deficits)
<b>Jumlah Ekuitas (defisiensi modal)</b>		<b>(10.773.896.857)</b>	<b>(6.299.380.731)</b>	<b>Total Equity (capital deficiency)</b>
<b>Jumlah Kewajiban dan Ekuitas</b>		<b>20.332.320.597</b>	<b>20.845.882.729</b>	<b>Total Liabilities and Equity</b>

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan  
The accompanying notes from an integral part of the financial statements

PT. ENTERTAINMENT INTERNATIONAL Tbk.

LAPORAN LABA RUGI KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR  
31 Desember 2008

CONSOLIDATED STATEMENTS OF INCOME  
FOR THE YEARS ENDED  
31 Desember 2008

		2008	2007	
Penjualan	19	33.865.219.311	30.132.777.794	<i>Sales</i>
Harga Pokok Penjualan	20	(17.548.952.468)	(15.120.036.935)	<i>Cost of Goods Sold</i>
<b>Laba bruto</b>		<b>16.316.266.843</b>	<b>15.012.740.859</b>	<b><i>Gross profit</i></b>
Beban usaha	21	(16.767.118.042)	(16.920.036.836)	<i>Operating expenses</i>
<b>Laba (rugi) usaha</b>		<b>(450.851.199)</b>	<b>(1.907.295.977)</b>	<b><i>Operating Income (loss)</i></b>
<b>Penghasilan (beban) diluar usaha</b>				<b><i>Non-operating income (expenses)</i></b>
Pendapatan lain-lain restoran	22	2.943.775.753	2.168.099.035	<i>Other income from restaurant</i>
Pendapatan bunga		50.118.821	48.498.903	<i>Interest income</i>
Laba (rugi) selisih kurs		(46.365.234)	(84.820.053)	<i>Gain (loss) on foreign exchange</i>
Sponsorship		82.125.000	55.000.000	<i>Sponsorship</i>
Pendapatan store room (freight)		160.747.630	65.032.120	<i>Store room income (freight)</i>
Management Fee		-	146.000.000	<i>Management fee</i>
Pendapatan waralaba		124.451.250	83.728.000	<i>Franchise revenue</i>
Pendapatan royalti		1.033.966.726	981.908.362	<i>Royalties revenue</i>
Deposit income		87.329	-	
Capital Gain (Loss)		(11.716.929)	138.684.816	<i>Capital gain</i>
Biaya penyusutan dan Amortisasi		(2.764.051.610)	(2.682.273.703)	<i>Depreciation expenses</i>
<b>Total penghasilan (beban) lain-lain</b>		<b>1.573.138.736</b>	<b>919.857.480</b>	<b><i>Total non-operating income (expenses)</i></b>
<b>Laba (rugi) sebelum pajak</b>		<b>1.122.287.537</b>	<b>(987.438.497)</b>	<b><i>Income (loss) before tax</i></b>
<b>Beban pajak</b>				<b><i>Tax expenses</i></b>
Beban pajak kini		-	-	<i>Current tax expenses</i>
Manfaat (beban) pajak tangguhan		(528.634.913)	(52.903.902)	<i>Deferred tax benefits (expenses)</i>
<b>Laba (rugi) dari operasi normal</b>		<b>593.652.624</b>	<b>(1.040.342.399)</b>	<b><i>Income (loss) from ordinary operation</i></b>
<b>Laba (rugi) usaha per saham</b>	2k	<b>(6)</b>	<b>24</b>	<b>* <i>Operating Income (loss) per share</i></b>
<b>Laba (rugi) bersih per saham</b>		<b>7</b>	<b>13</b>	<b><i>Net Income (loss) per share</i></b>

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan  
*The accompanying notes from an integral part of the financial statements*

**PT. EATERTAINMENT INTERNATIONAL Tbk.**

**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2008**

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED 31 DESEMBER 2008**

	Modal disetor/ <i>Paid-up capital stock</i>	Selisih kurs penjabaran laporan keuangan/ <i>Translations adjustment</i>	Saldo laba (rugi)/Retained earnings (deficit)		Jumlah/ <i>Total</i>	
			Ditentukan penggunaannya/ <i>Appropriated</i>	Tidak ditentukan penggunaannya/ <i>Unappropriated</i>		
Saldo per 31 Desember 2006	10.000.000.000	(5.133.122.655)	-	(10.125.915.677)	(5.259.038.332)	<i>Balances as at December 31, 2006</i>
Laba (rugi) bersih tahun berjalan	-	-	-	(1.040.342.399)	(1.040.342.399)	<i>Net income (loss) for the year</i>
Saldo per 31 Desember 2007	10.000.000.000	(5.133.122.655)	-	(11.166.258.076)	(6.299.380.731)	<i>Balances as at December 31, 2007</i>
Koreksi laba (rugi) ditahan	-	(3.634.278.750)	(1.433.890.000)	-	(5.068.168.750)	<i>Retained earnings correction</i>
Laba (rugi) bersih tahun berjalan	-	-	-	593.652.624	593.652.624	<i>Net income (loss) for the year</i>
Saldo per 31 Desember 2008	<u>10.000.000.000</u>	<u>(8.767.401.405)</u>	<u>(1.433.890.000)</u>	<u>(10.572.605.452)</u>	<u>(10.773.896.857)</u>	<i>Balances as at Desember 31, 2008</i>

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan  
*The accompanying notes from an integrad part of the financial statements*

PT. EATERTAINMENT INTERNATIONAL Tbk.

LAPORAN ARUS KAS KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR  
31 JANUARI 2008

CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEARS ENDED  
31-Jan-07

	2008	2007	
<b>Arus Kas dari Aktivitas Operasi</b>			<b>Cash Flows from Operating Activities</b>
Penerimaan kas dari pelanggan	35.093.272.407	32.348.486.844	Cash received from customers
Pembayaran kas kepada pemasok dan karyawan	(33.815.007.739)	(30.568.993.469)	Cash payment to suppliers and employees
<b>Kas yang dihasilkan operasi</b>	<b>1.278.264.668</b>	<b>1.779.493.375</b>	<b>Cash from operations</b>
Pembayaran pajak penghasilan	854.879.539	1.105.454.658	Income tax payment
<b>Arus kas bersih diterima (digunakan untuk) aktivitas operasi</b>	<b>2.133.144.207</b>	<b>2.884.948.033</b>	<b>Net cash flows received from (used for) operating activities</b>
<b>Arus Kas dari Aktivitas Investasi</b>			<b>Cash Flows from Investing Activities</b>
Pembelian aktiva tetap	(1.070.678.689)	(761.279.750)	Purchase of fixed assets
Pembelian aktiva lain-lain	(984.540.677)	(443.768.299)	Purchase of
<b>Arus kas bersih diterima dan (digunakan untuk) aktivitas investasi</b>	<b>(2.055.219.366)</b>	<b>(1.205.048.049)</b>	<b>Net cash flows received from (used from) investing activities</b>
<b>Arus Kas dari Aktivitas Pendanaan</b>			<b>Cash Flows from Financing Activities</b>
Hasil dari pinjaman jangka panjang	4.842.668.421	(1.520.276.581)	Proceeds from long-term loan
Kenaikan (penurunan) bersih kas dan setara kas	(3.634.278.750)	-	Translation adjustment
<b>Arus kas bersih diterima dan (digunakan untuk) aktivitas pendanaan</b>	<b>1.208.389.671</b>	<b>(1.520.276.581)</b>	<b>Net cash flows received from (used from) financing activities</b>
Koreksi laba ditahan	(1.433.890.000)	-	Retained earnings correction
Kenaikan (penurunan) bersih kas dan setara kas	(147.575.488)	159.623.403	Net increase (decrease) in cash and cash equivalent
Kas dan setara kas awal tahun	2.251.131.531	2.091.508.128	Cash and cash equivalent at beginning of year
<b>Kas dan setara kas akhir tahun</b>	<b>2.103.556.043</b>	<b>2.251.131.531</b>	<b>Cash and cash equivalent at end of year</b>

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan  
The accompanying notes from an integral part of the financial statements

## PT. EATERTAINMENT INTERNATIONAL Tbk.

Catatan atas laporan keuangan konsolidasian  
Untuk tahun yang berakhir 31 Desember 2008 dan 2007

Notes to consolidated financial statements  
For the years ended December 31, 2008 and 2007

### 1. Umum

PT. Eatertainment International Tbk. didirikan pertama kali dengan nama "PT. The Green Pub" berdasarkan akta No. 46 tanggal 14 Maret 1980, juncto akta "Perubahan" No. 65 tanggal 29 April 1980, dari Soelaiman Ardjasasmita SH, Notaris di Jakarta. Anggaran Dasar tersebut telah disetujui oleh Menteri Kehakiman Republik Indonesia tanggal 26 Juli 1980 No. Y.A.5/264/20 dan telah didaftarkan pada Kantor Pengadilan Negeri Jakarta dengan No. 4404 dan No. 4405 pada tanggal 27 Agustus 1980 serta telah diumumkan dalam Berita Negara Republik Indonesia tanggal 30 November 1984 No. 96 tambahan No. 116. Berdasarkan Akta No. 42 tanggal 10 Mei 1996 dari Lieke L. Tugali SH, Notaris di Jakarta merubah nama perseroan terbatas "PT. The Green Pub" menjadi perseroan terbatas PT. Setiamandiri Mitratama.

Berdasarkan Akta No. 66 tanggal 25 Juni 2004 dari Fathiah Helmi SH, Notaris di Jakarta merubah nama perseroan terbatas PT. Setiamandiri Mitratama Tbk. menjadi perseroan terbatas PT. Eatertainment International Tbk.

Perseroan berkedudukan di Jakarta dan berdasarkan pasal 3 anggaran dasar Perusahaan, ruang lingkup Perusahaan adalah menjalankan usaha-usaha dalam bidang restaurant, pertunjukan-pertunjukan, jasa, perdagangan, pengangkutan dan keagenan.

Berdasarkan Akta No. 69 tanggal 31 Mei 2006 dari Fathiah Helmi SH, Notaris di Jakarta, Susunan Direksi dan Komisaris Perseroan sebagai berikut :

#### Dewan Direksi

Direktur Utama : Tuan Suyat Martowiyono  
Direktur : Tuan Ronald E.P. Mullers

#### Dewan Komisaris

Komisaris Utama : Nyonya Indrajati Hadiwardoyo  
Komisaris : Nyonya Elsini Tirta  
Komisaris Independen : Tuan Rex Eugene Rerimassie

### 1. General

*PT. Eatertainment International, Tbk. (the Company) was established with first name "PT. The Green Pub", based on notarial deed of Soelaiman Ardjasasmita, SH No. 46 dated 14 March 1980. The Company's Articles of Association were approved by the Minister of Justice in a decision letter No. Y.A.5/264/20 dated 26 July 1980, the letter was registered at District Court Office Jakarta No. 4404 and No. 4405 dated 27 August 1980 and published in the State Gazette No. 96 added No. 1169 dated 30 November 1984. Based on the notarial deed of Lieke L. Tugali, SH No. 42 dated 10 May 1996, in Jakarta the Company's name had been changed from "PT. Green Pub" to PT. Setiamandiri Mitratama.*

*Based on the notarial deed of Fathiah Helmi, SH No. 66 dated 25 June 2004, in Jakarta the Company's name had been changed from PT. Setiamandiri Mitratama Tbk. to PT. Eatertainment International Tbk.*

*The Company's domicile is in Jakarta and in accordance with article 3 of the Company's articles of association, the scope of its activities is engaged in the restaurant, games, services, trading, delivery, and agency.*

*Based on notarial deed of Fathiah Helmi SH, in Jakarta, No. 69 dated May 31, 2006, the Board of Directors and Commissioners structure are as follows :*

#### Board of Directors

*President Director : Mr. Suyat Martowiyono  
Director : Mr. Ronald E.P. Mullers*

#### Board of Commissioners

*President Commissioners : Mrs. Indrajati Hadiwardoyo  
Commissioner : Mrs. Elsini Tirta  
Independent Commissioner: Mr. Rex Eugene Rerimassie*

## PT. EATERTAINMENT INTERNATIONAL Tbk.

### 2. Ikhtisar Kebijakan Akuntansi

Berikut ini adalah kebijakan akuntansi yang diterapkan Dalam penyusunan laporan keuangan Perusahaan, yang dengan prinsip akuntansi yang berlaku umum di Indonesia.

#### a. Dasar Penyusunan laporan keuangan konsolidasian

Dasar penyusunan laporan keuangan konsolidasi, kecuali untuk laporan arus kas, adalah dasar akrual. Mata uang pelaporan yang digunakan dalam penyusunan laporan keuangan konsolidasi adalah mata uang Rupiah, yang pengukurannya disusun berdasarkan nilai historis.

Laporan arus kas konsolidasi disusun dengan menggunakan metode-langsung dengan mengelompokkan arus kas dalam aktivitas operasi, investasi dan pendanaan.

#### b. Pihak-pihak yang mempunyai hubungan istimewa

Transaksi hubungan istimewa meliputi pengalihan sumber daya atau kewajiban antara pihak-pihak yang mempunyai hubungan istimewa. Seluruh transaksi yang dilakukan dengan pihak yang mempunyai hubungan istimewa, bila ada, baik yang dilakukan dengan atau tidak dengan tingkat harga, persyaratan dan kondisi normal sebagaimana dilakukan dengan pihak di luar hubungan istimewa, diungkapkan dalam laporan keuangan.

Pihak-pihak yang dianggap mempunyai hubungan istimewa adalah bila satu pihak mempunyai kemampuan untuk mengendalikan pihak lain atau mempunyai pengaruh signifikan atas pihak lain dalam mengambil keputusan keuangan dan operasional, yang meliputi :

- i. Perusahaan yang melalui satu atau lebih perantara, mengendalikan, atau dikendalikan oleh, atau berada dibawah pengendalian bersama, dengan perusahaan pelapor (termasuk holding companies, subsidiaries dan fellow subsidiaries);
- ii. Perusahaan asosiasi;
- iii. Perorangan yang memiliki, baik secara langsung maupun tidak langsung, suatu kepentingan hak suara di perusahaan pelapor yang berpengaruh secara signifikan, dan anggota keluarga dekat dari perorangan tersebut (yang dimaksudkan dengan anggota keluarga dekat adalah mereka yang dapat mempengaruhi atau dipengaruhi perorangan tersebut dalam transaksinya dengan perusahaan pelapor);

### 2. Summary of Significant Accounting Policies

*Presented below are the significant accounting policies adopted in preparing the financial statements of the Company, which are in conformity with accounting principles generally accepted in Indonesia.*

#### *a. Basis of preparation of the consolidated financial statements*

*The consolidated financial statements, except for the statement of cash flows, are prepared under the accrual basis of accounting. The reporting currency used in the preparation of the consolidated financial statements is the Indonesian Rupiah, while the measurement basis used is the historical cost.*

*The consolidated statements of cash flows are prepared using the direct method by classifying cash flows on the basis of operating, investing and financing statements.*

#### *b. Transaction with related parties*

*Transaction with related parties arise from resources or liabilities transfer among related parties. All transaction occurred among related parties, if any, conducted with normal or abnormal price level, qualifications, and conditions, as being conducted with unrelated parties, are disclosed in the financial statements.*

*Party being considered as related party if a party has the ability to exercise control other party or has significant influence over the other in making financial and operational decision, as defined as follows :*

- i. Enterprise that, through one or more intermediaries, control are controlled by, or are under common control, with the reporting enterprise (including holding companies, subsidiaries and fellow subsidiaries);*
- ii. Associated company*
- iii. Individuals owning, directly or indirectly, an interest in the voting power of the reporting enterprise that gives them significant influence over the enterprise, and close members of the family of any such individuals (close members of a family are defined as those members who are able to exercise influence or can be influenced by such individuals in conjunction with their transactions with the reporting enterprise);*



## PT. EATERTAINMENT INTERNATIONAL Tbk.

- iv. Karyawan kunci, yaitu orang-orang yang mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin dan mengendalikan kegiatan perusahaan pelapor yang meliputi anggota dewan komisaris, direksi dan manager serta anggota keluarga dekat orang-orang tersebut;
- v. Perusahaan dimana suatu kepentingan substansial dalam hak suara dimiliki baik secara langsung maupun tidak langsung oleh setiap orang yang diuraikan dalam 3) atau 4), atau setiap orang tersebut mempunyai pengaruh signifikan atas perusahaan tersebut. Ini mencakup perusahaan yang dimiliki oleh Komisaris, Direktur atau pemegang saham mayoritas dan perusahaan pelapor, dan perusahaan-perusahaan yang mempunyai anggota manajemen kunci yang sama dengan perusahaan pelapor.

### c. Persediaan

Persediaan dinyatakan berdasarkan biaya perolehan. Biaya perolehan untuk persediaan bahan baku dan bahan penolong ditentukan dengan metode FIFO.

### d. Prinsip-prinsip konsolidasi

Laporan keuangan konsolidasi mencakup akun-akun Perusahaan dan Anak Perusahaan dengan pemilikan lebih dari 50%, baik langsung maupun tidak langsung, kecuali Anak Perusahaan yang pengendaliannya bersifat sementara atau terdapat pembatasan jangka panjang yang mempengaruhi kemampuan Anak Perusahaan untuk memindahkan dananya ke Perusahaan.

Saldo dan transaksi termasuk keuntungan/kerugian yang belum direalisasi atas transaksi antar Perusahaan dieliminasi untuk mencerminkan posisi keuangan dan hasil usaha Perusahaan dan Anak Perusahaan sebagai satu kesatuan usaha.

Anak Perusahaan dimana Perusahaan mempunyai kepemilikan saham secara langsung yaitu : Putt-Putt South East Asia Limited (Putt-Putt SEAL) – persentase kepemilikan 100%. Putt-Putt SEAL berkedudukan di British Virgin Islands, dimana dalam laporan keuangan Anak Perusahaan menggunakan mata uang Dollar (USD).

Untuk tujuan konsolidasi, aktiva dan kewajiban Anak Perusahaan yang laporannya disajikan dalam mata uang asing dijabarkan ke dalam Rupiah dengan kurs yang berlaku pada tanggal neraca, sedangkan pendapatan, beban serta arus kas dijabarkan dengan kurs rata-rata. Selisih kurs yang terjadi disajikan sebagai bagian dari ekuitas pada akun "Selisih kurs karena penjabaran laporan keuangan".

iv. *Key personnel, that is those persons having authority and responsibility for planning, directing and controlling the activities of the reporting enterprise, including commissioners, directors and manager of the enterprise and close members of the families of such individuals;*

v. *Enterprise in which a substantial interest in the voting power is owned, directly or indirectly, by any person described in (3) or (4), or over which such a person is able to exercise significant influence. This definition includes enterprises owned by commissioners, directors or major stockholders of the reporting enterprise and enterprises that have a member of key management in common with the reporting enterprise.*

### c. Inventories

*Inventories are stated at cost. Cost of main materials and other materials is determined by the first-in first-out method.*

### d. Consolidated principles

*The consolidated financial statement include accounts of Company and its subsidiary where the Company has direct or indirect ownership interest of more than 50%, other than those excluded because control is temporary or due to long term restrictions significantly impairing the subsidiary's ability to transfer fund to the Company.*

*Intercompany balances and transactions including unrealized gains and or losses on intercompany transactions are eliminated to reflect the financial position and the results of operation of the Company and its subsidiary as a single business entity.*

*Subsidiary in which the Company has directly shares of ownership is : Putt-Putt South East Asia Limited (Putt-Putt SEAL) 100% of ownership. Putt-Putt SEAL resided in British Virgin Island, which use US Dollar (USD) as reporting currencies.*

*For consolidation purposes, assets and liabilities of the subsidiaries whose financial statements are presented in foreign currencies are translated into Rupiah using the exchange rates at balance sheet date, while revenue, expenses and cash flows are translated at the average rates of exchange for the year. The resulting translation adjustments are shown as part of equity under the account "Translation Adjustments".*

**PT. EATERTAINMENT INTERNATIONAL Tbk.**

Penyertaan saham 20% hak suara atau lebih dicatat dengan metode ekuitas (equity method), dimana biaya perolehan penyertaan saham tersebut akan ditambah atau dikurangi dengan bagian laba atau rugi bersih perusahaan asosiasi sesuai dengan persentase kepemilikan saham Perusahaan dan Anak Perusahaan.

*Investment in shares of 20% of ownership interest or more is stated by using equity method, in which the investment cost will be added or subtracted by net profit or loss portion of the associated company according to percentage of ownership in the subsidiary company.*

**e. Aktiva Tetap**

**e. Fixed assets**

Aktiva tetap diakui sebesar harga perolehan (atau nilai revaluasi) setelah dikurangi dengan akumulasi penyusutan. Semua aktiva tetap, kecuali hak atas tanah, disusutkan dengan menggunakan metode garis-lurus selama masa manfaatnya, yaitu :

*Fixed assets are stated at cost revalued amount less accumulated depreciation. Fixed assets, except land rights, are depreciated using the straight-line method over their estimated useful lives as follows :*

Bangunan	20 tahun	20 year	Building
Peralatan kantor	5 tahun	5 year	Office equipment
Peralatan computer	5 tahun	5 year	Computers
Peralatan bar	5 tahun	5 year	Bar equipment
Peralatan makan	5 tahun	5 year	Dining equipment
Peralatan dapur	5 tahun	5 year	Kitchen equipment
Mebel dan perlengkapan	5 tahun	5 year	Furniture and fixtures
Peralatan restaurant	5 tahun	5 year	Restaurant utilities
Peralatan musik	5 tahun	5 year	Music equipment
Kendaraan	5 tahun	5 year	Vehicles
Peralatan delivery	5 tahun	5 year	Delivery equipment
Papan nama	5 tahun	5 year	Building signage
Peralatan putt-putt	5 tahun	5 year	Putt-Putt equipment
Peralatan skating	5 tahun	5 year	Skating equipment
Peralatan permainan	5 tahun	5 year	Games equipment

Biaya pemeliharaan dan perbaikan diakui sebagai beban pada saat terjadinya. Pengeluaran yang memperpanjang masa manfaat aktiva atau yang memberikan manfaat ekonomis berupa peningkatan kapasitas atau mutu produksi, dikapitalisasi dan disusutkan sesuai dengan tarif penyusutan yang sesuai.

*The cost of maintenance and repairs is charged as an expense as incurred. Expenditures which extend the future life of assets or provide further economic benefits by increasing capacity or quality of production are capitalised and depreciated based on applicable depreciation rates.*

Apabila nilai tercatat aktiva lebih besar dari nilai yang dapat diperoleh kembali, nilai tercatat aktiva harus diturunkan menjadi sebesar nilai yang dapat diperoleh kembali, yang ditentukan sebagai nilai tertinggi antara harga jual neto dan nilai pakai.

*When the carrying amount of an assets is greater than is estimated recoverable amount, it is written down immediately to its recoverable amount, which is determined as the higher of net selling price or value in use.*

Apabila aktiva tetap tidak digunakan lagi atau dijual, maka nilai tercatat dan akumulasi penyusutannya dikeluarkan dari laporan keuangan, dan keuntungan atau kerugian yang dihasilkan diakui dalam laporan laba rugi.

*When assets are retired or otherwise disposed of, their carrying values and the related accumulated depreciation are eliminated from the financial statements, and the resulting gains and losses the disposal of fixed assets are recognised in the income statement.*

**f. Aktiva tak berwujud**

**f. Intangible assets**

Aktiva tak berwujud dicatat berdasarkan harga perolehan, dan amortisasi selama 20 tahun.

*Intangible assets are stated at cost, and amortized over 20 years.*

## PT. EATERTAINMENT INTERNATIONAL Tbk.

### g. Biaya praoperasi

Biaya-biaya yang terjadi untuk pengurusan perijinan bagi beroperasinya kegiatan komersial dikapitalisasi sebagai biaya praoperasi dan diamortisasi selama tiga tahun.

### g. Preoperating cost

*The costs occurred for obtaining licences to enable the Company operates commercially are capitalized as preoperating cost and being amortized for three years.*

### h. Transaksi dan saldo dalam mata uang asing

Transaksi dalam mata uang asing dijabarkan ke mata uang Rupiah dengan menggunakan kurs yang berlaku pada tanggal transaksi. Pada tanggal neraca, aktiva dan kewajiban moneter dalam mata uang asing dijabarkan dengan kurs yang berlaku pada tanggal neraca.

### h. Transaction and balances in foreign currency

*Transaction denominated in a foreign currency are converted into Rupiah at the exchange rate prevailing at the date of the transaction. At the balance sheet date, monetary assets and liabilities in foreign currencies are translated at the exchange rates prevailing at that date.*

Keuntungan dan kerugian dari selisih kurs yang timbul dari transaksi dalam mata uang asing dan penjabaran aktiva dan kewajiban moneter dalam mata uang asing, diakui pada laporan laba rugi. Nilai kurs yang digunakan adalah Rp. 10.950,- dan Rp. 9.419,- masing-masing untuk neraca tanggal 31 Desember 2008 dan 2007.

*Exchange gains and losses arising on transactions in foreign currency and on the translation of foreign currency monetary assets and liabilities are recognised in the income statement. The foreign exchange rates used were IDR. 10.950,- and IDR. 9.419,- in balance sheets as of 31 December 2008 and 2007, respectively.*

### i. Pajak Penghasilan

Semua perbedaan temporer antara jumlah tercatat aktiva dan kewajiban dengan dasar pengenaan pajaknya diakui sebagai pajak tangguhan dengan metode kewajiban. Pajak tangguhan diukur dengan tarif pajak yang berlaku saat ini. Saldo rugi fiskal yang dapat dikompensasi diakui sebagai aktiva pajak tangguhan apabila besar kemungkinan bahwa jumlah laba fiskal pada masa mendatang akan memadai untuk dikompensasi. Koreksi terhadap kewajiban perpajakan diakui saat surat ketetapan pajak diterima atau jika mengajukan keberatan, pada saat keputusan atas keberatan tersebut telah ditetapkan.

### i. Income tax

*Deffered income tax is provided using the liability method, for all temporary differences arising between the tax base of assets and liabilities and their carrying values for financial reporting purpose. Currently enacted tax rates are used to determine deferred income tax. Compensable balance of fiscal losses is recognized as deferred tax assets if great is the possibility that future amounts of fiscal profit, will be adequate to be compensated. Correction upon taxation obligations is recognized when tax assessment letter is received or if appealed against, when the result of the appeal is determined.*

### j. Pengakuan pendapatan dan beban

Pendapatan diakui pada saat penyerahan jasa atau barang, sedangkan beban diakui sesuai dengan masa manfaatnya pada tahun yang bersangkutan (accrual basis).

### j. Revenues and expenses recognition

*Revenues were recognized at the time goods or services being rendered, meanwhile expenses were recognized according to the usefulness in the current period (accrual basis).*

### k. Laba per saham

Laba (rugi) usaha dan laba (rugi) bersih per saham dihitung dengan membagi laba (rugi) usaha dan laba (rugi) bersih dengan jumlah rata-rata tertimbang saham yang beredar pada tahun yang bersangkutan.

### k. Earnings per share

*Earnings (loss) per share is computed by dividing operating income (loss) and net income (loss) by weighted average number of shares outstanding during the year.*

## 3. Kas dan Setara Kas

## Cash and Cash Equivalents 3.

## a. Kas Kecil

## Petty Cash a.

	2008	2007
	Rp.	Rp.
Kantor Pusat	10.000.000	10.000.000
Amigos Cilegon	-	-
Amigos Kemang Villa	3.000.000	3.000.000
Ponderosa	1.500.000	1.500.000
Putt-Putt Café Senayan	2.500.000	2.500.000
UFC Sidoarjo	5.000.000	5.000.000
Papa Ron's Pizza Tendea	-	1.500.000
Papa Ron's Pizza Pondok Pinang	1.000.000	1.000.000
Papa Ron's Park Royal	1.500.000	1.500.000
Papa Ron's Pizza Kelapa Gading	1.000.000	1.500.000
Papa Ron's Pizza Padang	-	3.000.000
Papa Ron's Bekasi	2.000.000	2.000.000
Papa Ron's Artha Gading	1.500.000	1.500.000
Saldo Kas Putt-Putt SEAL	1.095.000	941.900
Amigos Belgio	2.000.000	-
Papa Ron's Belgio	2.000.000	-
Sport Canteena	-	500.000
	<b>34.095.000</b>	<b>35.441.900</b>

Head Office
Amigos Cilegon
Amigos Kemang Villa
Ponderosa
Putt-Putt Café Senayan
UFC Sidoarjo
Papa Ron's Pizza Tendea
Papa Ron's Pizza Pondok Pinang
Papa Ron's Park Royal
Papa Ron's Pizza Kelapa Gading
Papa Ron's Pizza Padang
Papa Ron's Bekasi
Papa Ron's Artha Gading
Saldo Kas Putt-Putt SEAL
Amigos Belgio
Papa Ron's Belgio
Sport Canteena
<b>Total Petty Cash</b>

## b. Bank

## Banks b.

	2008	2007
	Rp.	Rp.
Bank Transfer	106.145.192	244.607.493
BCA Sunter Rp (Kantor Pusat)	199.185.910	21.350.781
Bank BCA - Ciputat	582.939.689	116.793.994
Bank BCA - Ciputat (USD)	32.571.432	65.057.221
Lippo Kramat Djati (Amkev)	341.409.278	49.544.758
Niaga (Pondok Pinang)	21.794.607	14.669.426
HSBC	109.710.569	56.986.457
Bank Mandiri (Kantor Pusat)	349.688.324	495.054.679
Bank Mandiri (Amigos)	326.016.042	430.674.822
Jumlah Bank	<b>2.069.461.043</b>	<b>1.494.739.631</b>

Bank Transfer
BCA Sunter Rp (Head Office)
Bank BCA - Ciputat
Bank BCA - Ciputat (USD)
Lippo Kramat Djati (Amkev)
Niaga (Pondok Pinang)
HSBC
Bank Mandiri (Head Office)
Bank Mandiri (Amigos)
<b>Total Banks</b>

## c. Deposito

## c. Deposito c.

	2008	2007
	Rp.	Rp.
Deposito (RP)	-	250.000.000
Deposito (USD)	-	470.950.000
Jumlah Deposito	-	<b>720.950.000</b>
Jumlah Kas dan Setara Kas	<b>2.103.556.043</b>	<b>2.251.131.531</b>

Deposito (RP)
Deposito (USD)
<b>Total Deposito</b>

Total Cash and Cash Equivalents

## 4. Piutang Usaha

## Accounts Receivables 4.

## A. Pihak Ketiga

## Third Party A.

## a. Piutang Kartu Kredit

## a. Credit Card Receivables

## Amigos Kemang Villa :

## Amigos Kemang Villa :

	2008	2007
	Rp.	Rp.
Amex	1.058.750	6.391.635
Visa	43.987.372	44.752.764
Mastercard	21.132.366	21.575.798
BCA Card	469.480	1.328.927
Diners	-	410.069
Debet Card BCA	1.804.715	5.726.697
	<b>68.452.683</b>	<b>80.185.890</b>

Debet Card BCA

## Ponderosa :

## Ponderosa :

	2008	2007
Amex	-	237.892
Visa	324.555	1.372.431
Mastercard	-	1.249.809
BCA Card	-	230.626
Debet Card BCA	-	94.568
	<b>324.555</b>	<b>3.185.326</b>

Debet Card BCA

## PT. EATERTAINMENT INTERNATIONAL Tbk.

<b>Amigos Belgio :</b>		
Amex	1.557.807	-
Visa	16.849.152	-
Mastercard	7.567.723	-
BCA Card	986.081	-
Debet Card BCA	1.151.824	-
	<b>28.112.587</b>	<b>-</b>
<b>Putt-Putt Café Senayan :</b>		
Amex	-	-
Visa	-	192.792
Mastercard	462.495	816.981
BCA Card	-	300.988
Debit BCA	249.999	5.988.724
	<b>712.494</b>	<b>7.299.485</b>
<b>UFC Sidoarjo :</b>		
Visa	-	257.870
Mastercard	-	538.107
Debit BCA	-	434.003
	<b>-</b>	<b>1.229.980</b>
<b>Papa Ron's Pizza Tendean :</b>		
Visa	-	339.832
Mastercard	-	778.839
BCA Card	-	554.985
Debit BCA	-	540.283
	<b>-</b>	<b>2.213.939</b>
<b>Papa Ron's Pizza Pondok Pinang :</b>		
Visa	87.120	-
Mastercard	-	160.106
	<b>87.120</b>	<b>160.106</b>
<b>Papa Ron's Pizza Kelapa Gading :</b>		
Visa	441.986	2.203.948
Mastercard	-	968.378
BCA Card	102.911	393.228
Debit BCA	306.994	402.193
	<b>851.891</b>	<b>3.967.747</b>
<b>Papa Ron's Bekasi :</b>		
Visa	52.092	380.606
Mastercard	266.516	98.094
	<b>318.608</b>	<b>478.700</b>
<b>Papa Ron's Pizza Artha Gading :</b>		
Visa	535.940	427.219
Mastercard	684.562	539.411
BCA Card	-	318.749
Debit BCA	445.129	743.191
	<b>1.665.631</b>	<b>2.028.570</b>
<b>Papa Ron's Pizza Padang :</b>		
Visa	-	1.141.580
Mastercard	-	438.240
Debit BCA	-	430.320
	<b>-</b>	<b>2.010.140</b>

## PT. EATERTAINMENT INTERNATIONAL Tbk.

<b>Amigos Belgio :</b>		
Amex	-	-
Visa	-	-
Mastercard	-	-
BCA Card	-	-
Debet Card BCA	-	-
<b>Putt-Putt Café Senayan :</b>		
Amex	-	-
Visa	-	-
Mastercard	-	-
BCA Card	-	-
Debit BCA	-	-
<b>UFC Sidoarjo :</b>		
Visa	-	-
Mastercard	-	-
Debit BCA	-	-
<b>Papa Ron's Pizza Tendean :</b>		
Visa	-	-
Mastercard	-	-
BCA Card	-	-
Debit BCA	-	-
<b>Papa Ron's Pizza Pondok Pinang :</b>		
Visa	-	-
Mastercard	-	-
<b>Papa Ron's Pizza Kelapa Gading :</b>		
Visa	-	-
Mastercard	-	-
BCA Card	-	-
Debit BCA	-	-
<b>Papa Ron's Bekasi :</b>		
Visa	-	-
Mastercard	-	-
<b>Papa Ron's Pizza Artha Gading :</b>		
Visa	-	-
Mastercard	-	-
BCA Card	-	-
Debit BCA	-	-
<b>Papa Ron's Pizza Padang :</b>		
Visa	-	-
Mastercard	-	-
Debit BCA	-	-

Papa Ron's Park Royal :		Papa Ron's Park Royal :	
Visa	77.501	399.701	Visa
Mastercard	1.204.474	-	Mastercard
BCA Card	183.079	-	BCA Card
Debit BCA	409.945	-	Debit BCA
	<u>1.874.999</u>	<u>399.701</u>	
Papa Ron's Pizza Belgio :		Papa Ron's Pizza Belgio :	
Visa	1.896.894	-	Visa
Mastercard	639.391	-	Mastercard
Debit BCA	335.551	-	Debit BCA
	<u>2.871.836</u>	<u>-</u>	
Sub Jumlah Piutang Kartu Kredit		Sub Total Credit Card Receivables	
	<u>105.272.404</u>	<u>103.159.584</u>	
b. Piutang Cabang		b. Outlets Receivables	
	2008	2007	
	Rp.	Rp.	
Amigos Kemang Villa	5.220.414	14.494.253	Amigos Kemang Villa
Amigos Cilegon	7.605.304	7.605.304	Amigos Cilegon
Ponderosa	7.119.287	20.935.106	Ponderosa
Amigos Belgio	43.835.118	-	Amigos Belgio
Putt Putt Café Senayan	98.215	21.334	Putt Putt Café Senayan
UFC Sidoarjo	3.293.894	1.953.937	UFC Sidoarjo
Papa Ron's Pizza Fatmawati	120.636.334	120.636.334	Papa Ron's Pizza Fatmawati
Papa Ron's Pizza Tendeen	46.090.358	109.082.218	Papa Ron's Pizza Tendeen
Papa Ron's Pizza Pondok Pinang	158.712.285	146.269.195	Papa Ron's Pizza Pondok Pinang
Papa Ron's Pizza Kenari Mas	3.130.128	3.130.128	Papa Ron's Pizza Kenari Mas
Papa Ron's Pizza Kelapa Gading	5.323.232	4.768.055	Papa Ron's Pizza Kelapa Gading
Papa Ron's Pizza Bekasi	521.617	10.435.507	Papa Ron's Pizza Bekasi
Papa Ron's Pizza Artha Gading	10.334.647	2.301.595	Papa Ron's Pizza Artha Gading
Papa Ron's Pizza Padang	-	30.000	Papa Ron's Pizza Padang
Papa Ron's Pizza Belgio	2.900.564	-	Papa Ron's Pizza Belgio
Sport Canteena	-	1.047.550	Sport Canteena
Park Royal	90.455.168	25.381.732	Park Royal
Sub Jumlah Piutang Cabang	<u>505.276.565</u>	<u>468.032.248</u>	Sub Total Outlets Receivables
Jumlah Piutang Pihak Ketiga		Total Third Party	
	<u>610.548.969</u>	<u>571.191.832</u>	
Pihak yang Mempunyai Hubungan Islmewa		Related Parties B.	
	2008	2007	
	Rp.	Rp.	
East West BBQ	-	531.270	East West BBQ
Putt-Putt SEAL	798.000.000	798.000.000	Putt-Putt SEAL
CV. Pangan Makmur Sejahtera	7.225.610	21.592.187	CV. Pangan Makmur Sejahtera
PT. Fajar Wisata Hotelindo	10.851.650	5.841.376	PT. Fajar Wisata Hotelindo
PT. Wahyu Nugra Hartono	17.290.850	54.003.340	PT. Wahyu Nugra Hartono
CV. Selera Multi Rasa	18.068.682	16.988.953	CV. Selera Multi Rasa
CV. Ligata Mandiri	32.716.800	47.760.152	CV. Ligata Mandiri
PT. Cipta Serasa Abadi	74.853.625	20.809.326	PT. Cipta Serasa Abadi
PT. Cahaya Hatindo	9.045.140	-	PT. Cahaya Hatindo
PT. Vege Galang Makmur	43.617.213	36.400.289	PT. Vege Galang Makmur
CV. Panji Mitra Sejahtera	24.362.060	22.933.300	CV. Panji Mitra Sejahtera
PT. Aries Makmur Sejahtera	-	317.000	PT. Aries Makmur Sejahtera
PT. Karya Agung Perdana	21.384.636	13.452.309	PT. Karya Agung Perdana
PT. Mirah Segar	13.760.344	19.653.638	PT. Mirah Segar
PT. Wacana Setia Rasa	805.450	805.450	PT. Wacana Setia Rasa
PT. Martani Karya Boga	23.916.501	6.068.270	PT. Martani Karya Boga
PT. Multi Usaha Adiguna	29.572.730	10.230.155	PT. Multi Usaha Adiguna
PT. Misterman	22.395.532	38.263.933	PT. Misterman
PT. Adhi Karya Mandiri	19.737.671	66.537.071	PT. Adhi Karya Mandiri
PT. Putih Biru Harmonies	43.930.999	14.684.731	PT. Putih Biru Harmonies
PT. Baru Inti Boga	8.733.544	17.712.150	PT. Baru Inti Boga
PT. Bogha Bali Bagus	42.076.337	-	PT. Bogha Bali Bagus
PT. Citra Boga Lestari	11.528.250	19.338.287	PT. Citra Boga Lestari
CV. Rahardjo Jaya Mandiri	30.535.398	15.556.655	CV. Rahardjo Jaya Mandiri
CV. Citra Rasa Cemerlang	29.029.207	8.703.520	CV. Citra Rasa Cemerlang
PT. Wang Investment	18.890.876	-	PT. Wang Investment
PT. BS Entertainment	38.430.978	-	PT. BS Entertainment
PT. Cendrawasi Persada Jaya	84.944.764	-	PT. Cendrawasi Persada Jaya
PT. Artha Jaya Sentosa	-	6.215.500	PT. Artha Jaya Sentosa
PT. Peka Sadra Adhika	-	-	PT. Peka Sadra Adhika
	<u>82.125.000</u>	<u>6.215.500</u>	
	<u>1.557.829.848</u>	<u>1.262.399.062</u>	

Piutang kepada pihak yang mempunyai hubungan istimewa berupa makanan, minuman, pemakaian kendaraan yang digunakan oleh pihak yang mempunyai hubungan istimewa dengan PT. Entertainment International Tbk.

Due from related parties arose from food, beverage and vehicles owned by PT. Entertainment International Tbk. and used by the related parties.

## 5. Piutang Lain-lain

## Other Receivables 5.

	2008	2007
	Rp.	Rp.
Piutang Karyawan	40.324.637	5.490.755
Rupa-rupa	178.041.980	202.578.145
	<u>218.366.617</u>	<u>208.068.900</u>

Employee receivables  
Others

Piutang karyawan merupakan saldo pinjaman karyawan

Employee receivables consists of the balances of loan granted to the employees.

Piutang rupa-rupa merupakan piutang karena pengambilan material/bahan.

Others arose from the usage of materials.

## 6. Persediaan

## Inventories 6.

	2008	2007
	Rp.	Rp.
<b>Kantor Pusat :</b>		
Makanan di gudang	191.610.595	147.859.183
Minuman	179.426.462	179.892.713
Rokok	17.250	17.250
Material	279.709.877	290.927.017
	<u>650.764.184</u>	<u>618.696.163</u>
<b>Amigos Kemang Villa :</b>		
Makanan	52.575.982	58.051.498
Minuman	77.632.690	45.425.200
Rokok	932.600	5.223.106
T-Shirt	2.412.500	2.067.500
Mug	1.476.000	-
El Grande	1.052.352	2.118.352
	<u>136.082.124</u>	<u>112.885.656</u>
<b>Ponderosa :</b>		
Makanan	26.550.525	23.350.399
Minuman	16.758.936	8.360.880
Rokok	142.800	21.000
	<u>43.452.261</u>	<u>31.732.279</u>
<b>Amigos Belgio :</b>		
Makanan	28.100.157	-
Minuman	86.811.738	-
Rokok	124.500	-
El Grande	572.000	-
Mug	3.060.000	-
Caps/hats Supply	650.000	-
	<u>119.318.395</u>	<u>-</u>
<b>Papa Ron's Pizza Tendean :</b>		
Makanan	-	6.549.850
Minuman	-	890.000
	<u>-</u>	<u>7.439.850</u>
<b>Papa Ron's Pizza Pondok Pinang :</b>		
Makanan	15.356.511	5.585.510
Minuman	1.810.853	1.031.350
Gantungan Kunci Supply	113.000	-
Pin Supply	500.500	-
Caps/hats Supply	87.500	-
	<u>17.868.364</u>	<u>6.616.860</u>
<b>Papa Ron's Pizza Kelapa Gading :</b>		
Makanan	11.542.377	14.871.950
Minuman	3.859.748	2.715.550
Caps/hats Supply	7.000	-
Gantungan Kunci Supply	471.000	-
Pin Supply	423.000	-
	<u>16.303.125</u>	<u>17.587.500</u>

Head Office :  
Food in store room  
Beverage  
Cigarette  
Material

Amigos Kemang Villa :  
Food  
Beverage  
Cigarette  
T-Shirt  
Mug  
El Grande

Ponderosa :  
Food  
Beverage  
Cigarette

Amigos Belgio :  
Food  
Beverage  
Cigarette  
El Grande  
Mug  
Caps/hats Supply

Papa Ron's Pizza Tendean :  
Food  
Beverage

Papa Ron's Pizza Pondok Pinang :  
Food  
Beverage  
Key hanger supply  
Pin Supply  
Caps/hats Supply

Papa Ron's Pizza Kelapa Gading :  
Food  
Beverage  
Caps/hats Supply  
Key hanger supply  
Pin Supply

## PT. EATERTAINMENT INTERNATIONAL Tbk.

## PT. EATERTAINMENT INTERNATIONAL Tbk.

<b>Papa Ron's Bekasi :</b>			<b>Papa Ron's Bekasi :</b>
Makanan	48.914.605	25.594.700	Food
Minuman	3.388.202	3.100.500	Beverage
T-Shirt	5.000	-	T-Shirt
Caps/hats Supply	79.000	-	Caps/hats Supply
Pin Supply	473.600	-	Pin Supply
	<u>52.860.407</u>	<u>28.695.200</u>	
<b>Papa Ron's Artha Gading :</b>			<b>Papa Ron's Pizza Artha Gading</b>
Makanan	42.318.859	16.737.000	Food
Minuman	5.086.807	2.963.600	Beverage
T-Shirt	404.000	-	T-Shirt
Caps/hats Supply	5.000	-	Caps/hats Supply
Pin Supply	910.000	-	Pin Supply
	<u>48.724.666</u>	<u>19.700.600</u>	
<b>Papa Ron's Pizza Padang :</b>			<b>Papa Ron's Pizza Padang :</b>
Makanan	-	44.248.073	Food
Minuman	-	7.136.599	Beverage
	-	<u>51.384.672</u>	
<b>Putt-Putt Café Senayan :</b>			<b>Putt-Putt Café Senayan :</b>
Makanan	34.034.651	14.282.095	Food
Minuman	6.673.890	3.795.900	Beverage
Rokok	220.500	301.000	Cigarette
T-Shirt	4.262.500	3.332.500	T-Shirt
Topi	359.150	700.700	Caps
Payung	3.354.950	3.174.200	Umbrella
Piala	6.380.000	6.780.000	Trophy
Mug	2.963.510	3.168.165	Mug
Jam Dinding	2.145.255	1.980.255	Clocks
Tiket	255.000	255.000	Tickets
Boneka	1.093.750	412.500	Dolls
Gantungan Kunci Supply	2.838.500	-	Key hanger supply
	<u>64.581.656</u>	<u>38.182.315</u>	
<b>UFC Sidoarjo :</b>			<b>UFC Sidoarjo :</b>
Makanan	6.575.935	2.953.900	Food
Minuman	1.076.847	932.400	Beverage
Rokok	128.300	85.200	Cigarette
T-shirt	6.635.000	6.635.000	T-shirt
Payung	404.800	404.800	Umbrella
Topi	765.000	825.000	Caps
Boneka	2.345.000	2.345.000	Dolls
Piala	2.890.000	2.890.000	Trophy
Prices Supply	40.000	40.000	Prices Supply
Mugs	231.000	231.000	Mug
Jam dinding	1.397.950	1.397.950	Clocks
	<u>22.489.832</u>	<u>18.740.250</u>	
<b>Putt-Putt Golf Sidoarjo :</b>			<b>Putt-Putt Golf Sidoarjo :</b>
Piala	1.080.000	1.080.000	Trophy
	<u>1.080.000</u>	<u>1.080.000</u>	
<b>Paparon's Park Royal :</b>			<b>Paparon's Park Royal :</b>
Makanan	12.002.261	10.885.750	Food
Minuman	3.711.743	1.810.100	Beverage
T-Shirt	1.175.000	-	T-Shirt
Gantungan Kunci Supply	317.000	-	Key hanger supply
Pin Supply	681.500	-	Pin Supply
	<u>17.887.504</u>	<u>12.695.850</u>	
<b>Papa Ron's Pizza Belgio :</b>			<b>Papa Ron's Pizza Belgio :</b>
Makanan	39.763.303	-	Makanan
Minuman	5.328.867	-	Minuman
Pin Supply	12.000	-	Key hanger supply
T-Shirt	180.000	-	T-Shirt
	<u>45.284.170</u>	<u>-</u>	
<b>Jumlah Persediaan</b>	<u>1.236.696.688</u>	<u>965.437.195</u>	<b>Total Inventories</b>



7. Uang Muka	2008	2007	Advances	7.
	Rp.	Rp.		
Kantor Pusat	240.896.871	615.998.456	Head Office	
Accounting	1.000.000	1.000.000	Accounting	
Marketing Amigos	1.000.000	1.000.000	Marketing Amigos	
Marketing Papa Ron's	5.448.844	5.448.844	Marketing Papa Ron's	
HRD	7.000.000	7.000.000	HRD	
Gen Affair	134.090.000	139.950.000	Gen Affair	
Amigos Kemang Villa	4.000.000	2.500.000	Amigos Kemang Villa	
Amigos Gedung Surya	3.600.000	3.600.000	Amigos Gedung Surya	
Amigos Belagio	23.760.001	-	Amigos Belagio	
Papa Ron's Belagio	9.600.000	-	Papa Ron's Belagio	
Papa Ron's Pizza Cikokol	71.783.553	71.783.553	Papa Ron's Pizza Cikokol	
Papa Ron's Pizza Fatmawati	108.671.058	108.671.058	Papa Ron's Pizza Fatmawati	
Papa Ron's Pizza Tendeau	13.090.015	13.300.000	Papa Ron's Pizza Tendeau	
Papa Ron's Pizza Pondok Pinang	3.831.710	4.470.000	Papa Ron's Pizza Pondok Pinang	
Papa Ron's Pizza Kenari Mas	7.430.700	7.430.700	Papa Ron's Pizza Kenari Mas	
Papa Ron's Bekasi	1.850.000	1.850.000	Papa Ron's Bekasi	
Putt-Putt Senayan	22.198.879	22.198.879	Putt-Putt Senayan	
UFC Sidoarjo	5.170.000	5.170.000	UFC Sidoarjo	
Bankshoot Kelapa Gading	37.272.400	37.272.400	Bankshoot Kelapa Gading	
Park Royal	400.000	1.079.500	Park Royal	
<b>Jumlah Uang Muka</b>	<b>702.094.031</b>	<b>1.049.723.390</b>	<b>Total Advance</b>	
8. Biaya Dibayar Dimuka	2008	2007	Prepaid Expenses	8.
	Rp.	Rp.		
a. Sewa Dibayar Dimuka :			Prepaid Rent :	a.
Papa Ron's Pizza Artha Gading	12.680.865	-	Papa Ron's Pizza Artha Gading	
Sega Sport Mall	2.322.311	2.322.311	Sega Sport Mall	
<b>Jumlah Sewa Dibayar Dimuka</b>	<b>15.003.176</b>	<b>2.322.311</b>	<b>Total Prepaid Rent</b>	
b. Lain-lain :			Others :	b.
Ponderosa	178.170.633	147.355.959	Ponderosa	
Amigos Kemang	7.920.000	7.920.000	Amigos Kemang	
Amigos Gedung Surya	16.044.525	16.044.525	Amigos Gedung Surya	
UFC Sidoarjo	27.688.536	27.688.536	UFC Sidoarjo	
Bekasi	10.630.000	10.630.000	Bekasi	
Kantin Bonanza	2.000.000	2.000.000	Kantin Bonanza	
<b>Jumlah Lain-lain</b>	<b>242.453.694</b>	<b>211.639.020</b>	<b>Total Others</b>	
<b>Jumlah Biaya Dibayar Dimuka</b>	<b>257.456.870</b>	<b>213.961.331</b>	<b>Total Prepaid Expenses</b>	
9. Aktiva Tetap	2008	2007	Fixed Assets	9.
	Rp.	Rp.		
Harga Perolehan :			Acquisition Costs :	
Rumah Joglo	215.000.000	215.000.000	Building	
Peralatan Kantor	354.837.680	341.850.130	Office Equipment	
Komputer	1.072.630.456	1.038.540.456	Computer Equipment	
Peralatan Bar	577.124.773	498.847.600	Bar Equipment	
Peralatan Makan	1.013.101.247	894.547.947	Restaurant Equipment	
Peralatan Dapur	4.323.445.370	4.022.362.510	Kitchen Equipment	
Mebel dan Perlengkapan	1.130.434.609	964.913.255	Furniture and Fixture	
Perlengkapan Restoran	874.523.581	709.135.591	Restaurant Utilites	
Peralatan Musik	754.286.070	567.380.320	Music Equipment	
Kendaraan	1.018.837.000	1.018.837.000	Vehicles	
Peralatan Delivery	39.878.194	38.478.194	Delivery Equipment	
Papan Nama	236.987.500	236.987.500	Building Signage	
Peralatan Putt-Putt	206.067.750	206.067.750	Putt-Putt Equipment	
Peralatan Skating	56.385.700	56.385.700	Skating Equipment	
Peralatan Permainan	62.733.499	62.733.499	Games Equipment	
Peralatan Bankshoot	3.000.000	3.000.000	Bankshoots Equipment	
Peralatan Cakruk	146.571.362	140.098.650	Cakruk Equipment	
<b>Jumlah Harga Perolehan</b>	<b>12.085.844.791</b>	<b>11.015.166.102</b>	<b>Total Acquisition Costs</b>	
Akumulasi Penyusutan :			Accumulated Depreciation :	
Rumah Joglo	215.000.000	172.000.000	Building	
Peralatan Kantor	298.008.581	275.784.853	Office Equipment	
Komputer	868.941.395	781.819.563	Computer Equipment	
Peralatan Restoran/Bar	388.720.410	319.744.978	Restaurant/Bar Equipment	
Peralatan Makan	674.606.589	531.292.285	Dining Equipment	
Peralatan Dapur	3.138.968.577	2.665.118.797	Kitchen Equipment	
Mebel dan Perlengkapan	723.626.653	585.231.257	Furniture and Fixture	
Perlengkapan Restoran	521.177.222	386.335.014	Restaurant Utilites	
Peralatan Musik	525.418.694	452.969.185	Music Equipment	

Kendaraan	926.815.334	789.986.551	Vehicles
Peralatan Delivery	29.554.789	23.136.416	Delivery Equipment
Papan Nama	154.300.333	117.953.583	Building Signage
Peralatan Putt-Putt	175.019.550	163.610.350	Putt-Putt Equipment
Peralatan Skating	42.239.033	31.012.135	Skating Equipment
Peralatan Permainan	40.644.291	28.097.591	Games Equipment
Peralatan Bankshoot	2.250.000	1.650.000	Bankshoots Equipment
Peralatan Cakruk	66.172.409	32.570.568	Cakruk Equipment
<b>Jumlah Akumulasi Penyusutan</b>	<b>8.791.463.860</b>	<b>7.358.313.126</b>	<b>Total Accumulated Depreciation</b>
<b>Nilai Buku</b>	<b>3.294.380.932</b>	<b>3.656.852.976</b>	<b>Book Value</b>

	Beginning Balance 31 Desember 2007	Penambahan/ Additional	Pengurangan/ Deductional	Ending Balance 31 Desember 2008	
<b>Harga Perolehan :</b>					<b>Acquisition Costs :</b>
Peralatan Kantor	341.850.130	17.150.050	4.162.500	354.837.680	Office Equipment
Komputer	1.038.540.456	34.090.000	-	1.072.630.456	Computer Equipment
Peralatan Bar	498.847.600	78.277.173	-	577.124.773	Bar Equipment
Peralatan Makan	894.547.947	118.553.300	-	1.013.101.247	Dining Equipment
Peralatan Dapur	4.022.362.510	301.832.860	750.000	4.323.445.370	Kitchen Equipment
Mebel dan Perlengkapan	954.913.255	192.705.000	27.183.646	1.130.434.609	Furniture and Fixture
Perlengkapan Restoran	709.135.591	165.387.990	-	874.523.581	Restaurant Utilities
Peralatan Musik	567.380.320	186.905.750	-	754.286.070	Music Equipment
Kendaraan	1.018.837.000	-	-	1.018.837.000	Vehicles
Peralatan Delivery	38.478.194	1.400.000	-	39.878.194	Delivery Equipment
Papan Nama	236.987.500	-	-	236.987.500	Building Signage
Peralatan Putt-Putt	206.067.750	-	-	206.067.750	Putt-Putt Equipment
Peralatan Skating	56.385.700	-	-	56.385.700	Skating Equipment
Peralatan Permainan	62.733.499	-	-	62.733.499	Games Equipment
Peralatan Bankshoot	3.000.000	-	-	3.000.000	Bankshoot Equipment
Peralatan Cakruk	140.098.650	6.472.712	-	146.571.362	Cakruk Equipment
Rumah Joglo	215.000.000	-	-	215.000.000	Joglo House
<b>Jumlah</b>	<b>11.015.166.102</b>	<b>1.102.774.835</b>	<b>32.096.146</b>	<b>12.085.844.791</b>	<b>Total Acquisition Costs</b>

<b>Akumulasi Penyusutan :</b>					
Peralatan Kantor	275.784.853	23.515.825	1.292.097	298.008.581	Office Equipment
Komputer	781.819.563	111.761.480	24.639.648	868.941.395	Computer Equipment
Peralatan Bar	319.744.978	72.116.769	3.141.337	388.720.410	Bar Equipment
Peralatan Makan	531.292.285	143.314.304	-	674.606.589	Dining Equipment
Peralatan Dapur	2.665.118.797	476.956.488	3.106.708	3.138.968.577	Kitchen Equipment
Mebel dan Perlengkapan	585.231.257	160.157.478	21.762.080	723.626.653	Furniture and Fixture
Perlengkapan Restoran	386.335.014	134.842.208	-	521.177.222	Restaurant Utilities
Peralatan Musik	452.969.185	72.449.509	-	525.418.694	Music Equipment
Kendaraan	789.986.551	136.828.783	-	926.815.334	Vehicles
Peralatan Delivery	23.136.416	6.418.373	-	29.554.789	Delivery Equipment
Papan Nama	117.953.583	36.346.750	-	154.300.333	Building Signage
Peralatan Putt-Putt	163.610.350	11.409.203	3	175.019.550	Putt-Putt Equipment
Peralatan Skating	31.012.135	11.277.144	50.246	42.239.033	Skating Equipment
Peralatan Permainan	28.097.591	12.546.700	-	40.644.291	Games Equipment
Peralatan Bankshoot	1.650.000	600.000	-	2.250.000	Bankshoot Equipment
Peralatan Cakruk	32.570.568	33.601.841	-	66.172.409	Cakruk Equipment
Rumah Joglo	172.000.000	43.000.000	-	215.000.000	Joglo House
<b>Jumlah</b>	<b>7.358.313.126</b>	<b>1.487.142.853</b>	<b>53.992.119</b>	<b>8.791.463.860</b>	<b>Total</b>
<b>Nilai Buku</b>	<b>3.656.852.976</b>			<b>3.294.380.932</b>	<b>Book Value</b>

	Beginning Balance 31 Desember 2006	Penambahan/ Additional	Pengurangan/ Deductional	Ending Balance 31 Desember 2007	
<b>Harga Perolehan :</b>					<b>Acquisition Costs :</b>
Peralatan Kantor	340.584.580	7.599.000	6.333.450	341.850.130	Office Equipment
Komputer	930.436.956	121.378.500	13.275.000	1.038.540.456	Computer Equipment
Peralatan Bar	456.927.600	59.145.000	17.225.000	498.847.600	Bar Equipment
Peralatan Makan	859.991.747	103.097.500	68.541.300	894.547.947	Dining Equipment
Peralatan Dapur	3.601.137.010	483.726.000	62.500.500	4.022.362.510	Kitchen Equipment
Mebel dan Perlengkapan	918.890.255	82.480.000	36.457.000	964.913.255	Furniture and Fixture
Perlengkapan Restoran	650.756.091	81.776.300	23.396.800	709.135.591	Restaurant Utilities
Peralatan Musik	566.743.820	54.069.000	53.432.500	567.380.320	Music Equipment
Kendaraan	1.018.837.000	-	-	1.018.837.000	Vehicles
Peralatan Delivery	38.478.194	-	-	38.478.194	Delivery Equipment
Papan Nama	230.042.500	38.250.000	31.305.000	236.987.500	Building Signage
Peralatan Putt-Putt	206.067.750	-	-	206.067.750	Putt-Putt Equipment
Peralatan Skating	56.385.700	-	-	56.385.700	Skating Equipment
Peralatan Permainan	62.733.499	-	-	62.733.499	Games Equipment
Peralatan Bankshoot	3.000.000	-	-	3.000.000	Bankshoot Equipment
Peralatan Cakruk	97.873.650	42.225.000	-	140.098.650	Cakruk Equipment
Rumah Joglo	215.000.000	-	-	215.000.000	Joglo House
<b>Jumlah</b>	<b>10.253.886.352</b>	<b>1.073.746.300</b>	<b>312.466.550</b>	<b>11.015.166.102</b>	<b>Total Acquisition Costs</b>

Akumulasi Penyusutan :					
Peralatan Kantor	240.628.109	11.170.486	46.327.230	275.784.853	Office Equipment
Komputer	654.177.672	13.275.000	140.916.891	781.819.563	Computer Equipment
Peralatan Bar	286.819.620	24.276.748	57.202.106	319.744.978	Bar Equipment
Peralatan Makan	455.480.422	68.541.300	144.353.163	531.292.285	Dining Equipment
Peralatan Dapur	2.262.478.195	82.695.802	485.336.404	2.665.118.797	Kitchen Equipment
Mebel dan Perlengkapan	491.040.496	42.935.763	137.126.524	585.231.257	Furniture and Fixture
Perlengkapan Restoran	295.973.187	41.933.372	132.295.199	386.335.014	Restaurant Utilities
Peralatan Musik	434.177.107	49.455.420	68.247.498	452.969.185	Music Equipment
Kendaraan	614.712.272	-	175.274.279	789.986.551	Vehicles
Peralatan Delivery	16.661.378	14.403.853	20.878.891	23.136.416	Delivery Equipment
Papan Nama	106.171.852	22.325.000	34.106.731	117.953.583	Building Signage
Peralatan Putt-Putt	152.201.150	-	11.409.200	163.610.350	Putt-Putt Equipment
Peralatan Skating	19.734.995	-	11.277.140	31.012.135	Skating Equipment
Peralatan Permainan	15.550.891	-	12.546.700	28.097.591	Games Equipment
Peralatan Bankshoot	1.050.000	-	600.000	1.650.000	Bankshoot Equipment
Peralatan Cakruk	27.070.233	14.449.211	19.949.546	32.570.568	Cakruk Equipment
Rumah Joglo	129.000.001	-	42.999.999	172.000.000	Joglo House
<b>Jumlah</b>	<b>6.202.927.580</b>	<b>385.461.955</b>	<b>1.540.847.301</b>	<b>7.358.313.126</b>	<b>Total</b>
<b>Nilai Buku</b>	<b>4.050.958.772</b>			<b>3.656.852.976</b>	<b>Book Value</b>

Aktiva tetap tersebut diatas telah diasuransikan dengan nilai pertanggungan Property All Risk dan Elektronik Equipment dengan nilai asuransi sebagai berikut :

The Fixed Assets have been insured for Property All Risk and Electronic Equipment with the insurance value as follows :

	2008	2007	
	Rp.	Rp.	
a. Kantor Pusat	158.000.000	158.000.000	Head Office
Amigos Kemang	227.000.000	227.000.000	Amigos Kemang
Amigos Cilegon	-	66.000.000	Amigos Cilegon
Amigos Belagio	230.000.000	-	Amigos Belagio
Ponderosa	37.700.000	37.700.000	Ponderosa
UPC Sidoarjo	25.000.000	25.000.000	UPC Sidoarjo
Putt-Putt Senayan	104.000.000	104.000.000	Putt-Putt Senayan
Sport Canteena	10.500.000	10.500.000	Sport Canteena
Papa Ron's Pizza Tendean	12.000.000	12.000.000	Papa Ron's Pizza Tendean
Papa Ron's Bellagio	90.000.000	-	Papa Ron's Bellagio
Papa Ron's Pizza Pondok Pinang	6.000.000	6.000.000	Papa Ron's Pizza Pondok Pinang
Papa Ron's Pizza Park Royal	10.000.000	10.000.000	Papa Ron's Pizza Park Royal
Papa Ron's Pizza Padang	-	47.500.000	Papa Ron's Pizza Padang
Papa Ron's Pizza Kelapa Gading	38.000.000	38.000.000	Papa Ron's Pizza Kelapa Gading
Papa Ron's Bekasi	105.000.000	105.000.000	Papa Ron's Bekasi
Papa Ron's Mall Artha Gading	90.000.000	-	Papa Ron's Mall Artha Gading
<b>Jumlah Peralatan elektronik</b>	<b>1.143.200.000</b>	<b>846.700.000</b>	<b>Total Electronic Equipment</b>
b. Property All Risk :			Property All Risk :
Kantor Pusat	2.600.000.000	660.000.000	Head Office
Amigos Kemang	453.000.000	453.000.000	Amigos Kemang
Amigos Cilegon	330.000.000	330.000.000	Amigos Cilegon
Amigos Belagio	1.535.000.000	-	Amigos Belagio
Ponderosa	529.000.000	529.000.000	Ponderosa
UPC Sidoarjo	4.000.000.000	4.000.000.000	UPC Sidoarjo
Putt-Putt Senayan	1.200.000.000	1.200.000.000	Putt-Putt Senayan
Papa Ron's Pizza Tendean	462.000.000	462.000.000	Papa Ron's Pizza Tendean
Papa Ron's Pizza Pondok Pinang	440.000.000	440.000.000	Papa Ron's Pizza Pondok Pinang
Papa Ron's Bellagio	1.900.000.000	-	Papa Ron's Bellagio
Papa Ron's Pizza Park Royal	50.000.000	65.000.000	Papa Ron's Pizza Park Royal
Papa Ron's Pizza Padang	-	1.000.000.000	Papa Ron's Pizza Padang
Papa Ron's Pizza Kelapa Gading	530.000.000	530.000.000	Papa Ron's Pizza Kelapa Gading
Papa Ron's Bekasi	895.000.000	815.000.000	Papa Ron's Bekasi
Papa Ron's Mall Artha Gading	530.000.000	530.000.000	Papa Ron's Mall Artha Gading
Sport Canteena	200.000.000	200.000.000	Sport Canteena
<b>Jumlah Property All Risk</b>	<b>15.654.000.000</b>	<b>11.214.000.000</b>	<b>Total Property All Risk</b>
<b>Jumlah Pertanggungan</b>	<b>16.797.200.000</b>	<b>12.060.700.000</b>	<b>Total Insured Value</b>

## 10. Aktiva Tak Berwujud

Aktiva ini merupakan hak franchise, paten, dan lisensi yang dinyatakan berdasarkan nilai perolehan, termasuk didalamnya jumlah yang dibayarkan kepada franchisor, pemegang hak paten dan lisensi sesuai dengan perjanjian, sebagai berikut :

	Rp.	Rp.
<b>a. Harga Perolehan :</b>		
Putt-Putt Golf & Games	6.745.000.000	6.745.000.000
Bankshoot Basketball	3.195.000.000	3.195.000.000
Super Ice Skating	4.260.000.000	4.260.000.000
<b>Jumlah Harga Perolehan</b>	<b>14.200.000.000</b>	<b>14.200.000.000</b>
<b>b. Akumulasi Amortisasi :</b>		
Putt-Putt Golf & Games	4.001.000.000	3.726.600.000
Bankshoot Basketball	2.551.000.000	2.486.600.000
Super Ice Skating	3.401.333.335	3.315.466.668
<b>Jumlah Akumulasi Amortisasi</b>	<b>9.953.333.335</b>	<b>9.528.666.668</b>
<b>Nilai Buku</b>	<b>4.246.666.665</b>	<b>4.671.333.332</b>

Rincian akumulasi amortisasi tahun 2008 sebagai berikut :

	2008	2007
	Rp.	Rp.
Saldo awal	9.528.666.668	9.104.000.001
Beban amortisasi	424.666.667	424.666.667
	<b>9.953.333.335</b>	<b>9.528.666.668</b>

*Intangible assets*  
This assets consists of franchise patent right and license which are stated at acquisition cost, including the amount paid to franchisor, patent holder and license in accordance with the agrrement, as follows :

**a. Acquisition Cost :**  
Putt-Putt Golf & Games  
Bankshoot Basketball  
Super Ice Skating  
**Total Acquisition Cost**

**b. Accumulated Amortization :**  
Putt-Putt Golf & Games  
Bankshoot Basketball  
Super Ice Skating  
**Total Accumulated Amortization**

**Book Value**

*The detail of accumulated amortization in 2008 is as follows :*

*Beginning balances*  
*Amortization expenses*

## 11. Aktiva Lain-lain

Merupakan saldo biaya renovasi bangunan yang disewa, biaya pra-operasi, dan jaminan lain-lain per 31 Desember 2008 dan 2007 dengan rincian sebagai berikut :

*Other Assets*  
The account represents renovation cost of rented building renovation, pre-operation cost, other deposit and Putt-Putt equipment as of December 31,2008 and 2007, and the details are as follows :

## A. Renovasi Gedung

	2008	2007
	Rp.	Rp.
<b>Harga Perolehan :</b>		
Kantor Pusat	691.264.917	691.264.917
Amigos Kemang Villa	187.299.260	187.299.260
Amigos Gedung Surya	766.355.298	766.355.298
Ponderosa	27.800.000	27.800.000
Putt-Putt Café Senayan	241.717.231	241.717.231
Putt-Putt Golf Senayan	335.513.693	335.513.693
UFC Sidoarjo	3.386.993.143	3.386.993.143
Putt-Putt Golf Sidoarjo	990.722.080	990.722.080
Papa Ron's Bekasi	291.636.500	291.636.500
Papa Ron's Pizza Tendea	79.597.500	79.597.500
Papa Ron's Pizza Pondok Pinang	90.982.848	90.982.848
Papa Ron's Pizza Kelapa Gading	297.132.950	297.132.950
Papa Ron's Pizza Artha Gading	673.539.200	673.539.200
Papa Ron's Bellagio	508.670.009	104.160.876
Papa Ron's Padang	131.904.704	131.904.704
Amigos Belagio	215.414.042	-
Sega Sportmall	87.983.000	87.983.000
Sport Canteena	182.841.202	182.841.202
Park Royal	69.168.022	69.168.022
<b>Jumlah Harga Perolehan</b>	<b>9.256.535.599</b>	<b>8.636.612.424</b>
<b>Akumulasi Amortisasi :</b>		
Kantor Pusat	691.264.917	626.038.425
Amigos Kemang Villa	187.299.260	187.299.260
Amigos Gedung Surya	766.355.297	711.179.902
Ponderosa	27.800.000	27.800.000
Putt-Putt Café Senayan	241.717.231	193.373.785
Putt-Putt Golf Senayan	335.513.693	335.513.693
UFC Sidoarjo	482.482.749	313.830.592
Putt-Putt Golf Sidoarjo	151.502.833	101.966.729
Papa Ron's Pizza Tendea	79.597.500	77.242.417
Papa Ron's Pizza Pondok Pinang	77.715.169	59.518.600
Papa Ron's Pizza Kelapa Gading	262.875.772	203.919.529

## A. Building Renovation

**Acquisition Costs :**  
Head Office  
Amigos Kemang Villa  
Amigos Gedung Surya  
Ponderosa  
Putt-Putt Café Senayan  
Putt-Putt Golf Senayan  
UFC Sidoarjo  
Putt-Putt Golf Sidoarjo  
Papa Ron's Bekasi  
Papa Ron's Pizza Tendea  
Papa Ron's Pizza Pondok Pinang  
Papa Ron's Pizza Kelapa Gading  
Papa Ron's Pizza Artha Gading  
Papa Ron's Bellagio  
Papa Ron's Padang  
Amigos Belagio  
Sega Sportmall  
Sport Canteena  
Park Royal  
**Total Acquisition Costs**

**Accumulated Amortization :**  
Head Office  
Amigos Kemang Villa  
Amigos Gedung Surya  
Ponderosa  
Putt-Putt Café Senayan  
Putt-Putt Golf Senayan  
UFC Sidoarjo  
Putt-Putt Golf Sidoarjo  
Papa Ron's Pizza Tendea  
Papa Ron's Pizza Pondok Pinang  
Papa Ron's Pizza Kelapa Gading

Papa Ron's Bekasi	145.818.246	87.490.950
Papa Ron's Padang	90.134.881	63.753.940
Papa Ron's Pizza Artha Gading	134.707.840	-
Papa Ron's Bellagio	79.807.696	1.859.293
Amigos Belagio	24.388.393	-
Sega Sportmall	65.831.654	48.235.058
Sport Canteena	127.988.837	91.420.601
Park Royal	42.209.643	28.376.043
<b>Jumlah Akumulasi Amortisasi</b>	<b>4.015.011.611</b>	<b>3.158.818.817</b>
<b>Nilai Buku</b>	<b>5.241.523.988</b>	<b>5.477.793.607</b>

**B. Biaya Pra-Operasi :**

	2008 Rp.	2007 Rp.
<b>Harga Perolehan :</b>		
Kantor Pusat	42.119.486	42.119.486
Amigos Setiabudi	126.597.276	126.597.276
Amigos Kemang	74.141.450	74.141.450
Havana (BSD)	12.160.359	12.160.359
Putt-Putt Senayan	311.510.556	311.510.556
Putt-Putt Pasar Festival	362.504.521	362.504.521
UFC Sidoarjo	43.567.510	43.567.510
Putt-Putt Golf Sidoarjo	19.819.062	19.819.062
Papa Ron's Bellagio	78.417.844	25.344.050
Papa Ron's Pizza Fatmawati	6.020.074	6.020.074
Amigos Belagio	39.322.784	-
Chiken Hut Tanjung Priok	57.869.128	57.869.128
Papa Ron's Pizza Pondok Pinang	112.950	112.950
Park Royal	44.123.788	44.123.788
<b>Jumlah Biaya Pra-Operasi</b>	<b>1.218.286.788</b>	<b>1.125.890.210</b>
<b>Akumulasi Amortisasi :</b>		
Kantor Pusat	44.911.984	44.911.984
Amigos Setiabudi	126.597.276	126.597.276
Amigos Kemang	74.141.450	74.141.450
Havana (BSD)	12.160.359	12.160.359
Putt-Putt Senayan	311.510.556	311.510.556
Putt-Putt Pasar Festival	362.504.521	362.504.521
Putt-Putt Sidoarjo	63.396.572	63.396.572
Papa Ron's Pizza Fatmawati	6.020.074	6.020.074
Chiken Hut Tanjung Priok	57.869.128	57.869.128
Papa Ron's Bekasi	2	2
Papa Ron's Bellagio	11.621.728	95.833
Amigos Belagio	7.881.234	-
Park Royal	41.321.288	41.321.288
Papa Ron's Pizza Pondok Pinang	112.950	112.950
<b>Jumlah Akumulasi Amortisasi</b>	<b>1.120.049.122</b>	<b>1.100.641.993</b>
<b>Nilai Buku</b>	<b>98.237.666</b>	<b>25.248.217</b>

**C. Jaminan Lain-Lain :**

Kantor Pusat	1.000.000	500.000
Amigos Kemang	9.443.520	9.443.520
Amigos Cilegon	36.615.000	36.615.000
Amigos Gedung Surya	3.000.000	3.000.000
Chiken Tanjung Priok	29.000.000	29.000.000
Papa Ron's Pizza Fatmawati	5.000.000	5.000.000
Papa Ron's Pizza Tendea	4.500.000	4.500.000
Papa Ron's Pizza Kenari	50.303.432	50.303.432
Papa Ron's Pizza Kelapa Gading	33.380.000	175.796.074
Papa Ron's Pizza Artha Gading	196.556.828	59.675.830
Papa Ron's Bekasi	272.643.500	53.907.500
Papa Ron's Bellagio	33.500.000	-
Amigos Belagio	35.020.000	10.000.000
Skating Sport Mall	1.500.000	1.500.000
Sega Sport Mall Kelapa Gading	1.000.000	1.000.000
Fredo's	4.500.000	4.500.000
Park Royal	48.000.000	48.000.000
<b>Jumlah Jaminan Lain-lain</b>	<b>764.962.280</b>	<b>492.741.356</b>
<b>Jumlah Aktiva Lain-lain</b>	<b>6.104.723.934</b>	<b>5.995.783.180</b>

Papa Ron's Bekasi
Papa Ron's Padang
Papa Ron's Pizza Artha Gading
Papa Ron's Bellagio
Amigos Belagio
Sega Sportmall
Sport Canteena
Fredo's Greek Taverna
<b>Total Accumulated Amortization</b>

**Book Value****B. Pre-operation Cost :**

<b>Acquisition Costs</b>
Head Office
Amigos Setiabudi
Amigos Kemang
Havana (BSD)
Putt-Putt Senayan
Putt-Putt Pasar Festival
UFC Sidoarjo
Putt-Putt Golf Sidoarjo
Papa Ron's Bellagio
Papa Ron's Pizza Fatmawati
Amigos Belagio
Chiken Hut Tanjung Priok
Papa Ron's Pizza Pondok Pinang
Park Royal
<b>Total Pre-operation Cost</b>

**Accumulated Amortization :**

Head Office
Amigos Setiabudi
Amigos Kemang
Havana (BSD)
Putt-Putt Senayan
Putt-Putt Pasar Festival
Putt-Putt Sidoarjo
Papa Ron's Pizza Fatmawati
Chiken Hut Tanjung Priok
Papa Ron's Bekasi
Papa Ron's Bellagio
Amigos Belagio
Park Royal
Papa Ron's Pizza Pondok Pinang
<b>Total Accumulated Amortization</b>

**C. Other Deposits :**

Head Office
Amigos Kemang
Amigos Cilegon
Amigos Gedung Surya
Chiken Tanjung Priok
Papa Ron's Pizza Fatmawati
Papa Ron's Pizza Tendea
Papa Ron's Pizza Kenari
Papa Ron's Pizza Kelapa Gading
Papa Ron's Pizza Artha Gading
Papa Ron's Bekasi
Papa Ron's Bellagio
Amigos Belagio
Skating Sport Mall
Sega Sport Mall Kelapa Gading
Fredo's
Park Royal
<b>Total Other Deposits</b>

**Total Other Assets**

## 12. Hutang Usaha

	2008	2007
	Rp.	Rp.
<b>Pihak Ketiga :</b>		
Kantor Pusat	288.539.209	662.004.022
Amigos Kemang Villa	119.450.289	205.481.194
Ponderosa	26.917.653	58.468.198
Amigos Bellagio	66.571.902	-
Putt-Putt Senayan	21.026.200	56.525.936
UFC Sidoarjo	26.023.593	44.992.640
Papa Ron's Pizza Tendeau	-	34.419.064
Papa Ron's Pizza Pondok Pinang	33.252.117	27.030.359
Papa Ron's Pizza Artha Gading	45.546.367	40.182.610
Papa Ron's Pizza Kelapa Gading	22.569.098	40.344.162
Papa Ron's Bekasi	73.593.138	92.688.185
Papa Ron's Pizza Padang	-	41.926.456
Papa Ron's Bellagio	21.036.813	-
Sport Canteena	490.196	4.406.131
Park Royal	39.675.227	41.104.929
<b>Jumlah Hutang Usaha Pihak Ketiga</b>	<b>784.691.802</b>	<b>1.349.573.886</b>

## Accounts Payable 12.

	2008	2007
	Rp.	Rp.
<b>Third Parties :</b>		
Head Office		
Amigos Kemang Villa		
Ponderosa		
Amigos Bellagio		
Putt-Putt Senayan		
UFC Sidoarjo		
Papa Ron's Pizza Tendeau		
Papa Ron's Pizza Pondok Pinang		
Papa Ron's Pizza Artha Gading		
Papa Ron's Pizza Kelapa Gading		
Papa Ron's Bekasi		
Papa Ron's Pizza Padang		
Papa Ron's Bellagio		
Sport Canteena		
Park Royal		
<b>Total Accounts Payable Third Parties</b>		

## 13. Hutang Pajak

	2008	2007
	Rp.	Rp.
<b>a. Pajak Pembangunan I :</b>		
Amigos Kemang Villa	214.026.133	332.648.879
Ponderosa	57.176.876	103.418.640
Amigos Bellagio	216.066.119	-
Papa Ron's Pizza Tendeau	4.714.261	47.256.989
Papa Ron's Pizza Pondok Pinang	98.460.437	40.664.615
Papa Ron's Bekasi	-	169.258.189
Papa Ron's Pizza Kelapa Gading	129.154.909	78.272.393
Papa Ron's Pizza Padang	44.214.006	51.349.734
Papa Ron's Pizza Artha Gading	187.295.218	59.199.115
Papa Ron's Bellagio	48.570.851	-
Putt-Putt Senayan	239.172.282	125.224.423
Sport Canteena	9.676.782	10.854.204
Park Royal	146.148.620	61.656.424
<b>Jumlah Pajak Pembangunan I</b>	<b>1.394.676.494</b>	<b>1.079.803.605</b>
<b>b. PPh Pasal 21 :</b>		
Kantor Pusat	6.935.149	8.718.729
Amigos Kemang Villa	615.520	2.315.329
Amigos Bellagio	352.232	-
Ponderosa	79.462	405.723
Putt-Putt Senayan	132.708	386.860
UFC Sidoarjo	109.540	338.645
Papa Ron's Pizza Tendeau	-	9.998
Papa Ron's Pizza Pondok Pinang	-	10.932
Papa Ron's Bekasi	106.101	143.090
Papa Ron's Pizza Padang	-	4.019
Papa Ron's Pizza Kelapa Gading	37.992	-
Papa Ron's Pizza Artha Gading	1.877	101.386
Papa Ron's Bellagio	80.681	-
Park Royal	5.657	30.585
Sport Canteena	-	36.256
<b>Jumlah PPh Pasal 21</b>	<b>8.456.919</b>	<b>12.501.552</b>
<b>c. PPh Pasal 23 :</b>		
Kantor Pusat	1.042.352	76.614
Kantor Pusat (Final)	888.888	888.888
Amigos Kemang Villa	24.000	-
Amigos Kemang Villa (Final)	3.360.000	3.120.000
Ponderosa (Final)	3.235.842	-
Amigos Bellagio (Final)	1.041.600	-
Marketing Amigos	16.500	-
Papa Ron's Pizza Tendeau (Final)	-	887.135
Papa Ron's Pizza Kelapa Gading	-	42.975
Papa Ron's Pizza Kelapa Gading (Final)	189.750	379.500
Papa Ron's Pizza Padang (Final)	2.928.695	980.000
Papa Ron's Bekasi (Tidak Final)	40.500	40.500
Papa Ron's Bekasi (Final)	2.176.200	348.750
Papa Ron's Pizza Pondok Pinang (Final)	628.356	-
Putt-Putt Artha Gading (Final)	5.867.300	299.000
Papa Ron's Bellagio (Final)	300.000	-
Park Royal (Final)	1.962.928	1.036.720
<b>Jumlah PPh Pasal 23</b>	<b>23.702.911</b>	<b>8.100.082</b>

## Taxes Payable 13.

	2008	2007
	Rp.	Rp.
<b>a. Development Tax :</b>		
Amigos Kemang Villa		
Ponderosa		
Amigos Bellagio		
Papa Ron's Pizza Tendeau		
Papa Ron's Pizza Pondok Pinang		
Papa Ron's Bekasi		
Papa Ron's Pizza Kelapa Gading		
Papa Ron's Pizza Padang		
Papa Ron's Pizza Artha Gading		
Papa Ron's Bellagio		
Putt-Putt Senayan		
Sport Canteena		
<b>Total Development Tax</b>		
<b>b. Tax Article 21 :</b>		
Head Office		
Amigos Kemang Villa		
Amigos Bellagio		
Ponderosa		
Putt-Putt Senayan		
UFC Sidoarjo		
Papa Ron's Pizza Tendeau		
Papa Ron's Pizza Pondok Pinang		
Papa Ron's Bekasi		
Papa Ron's Pizza Padang		
Papa Ron's Pizza Kelapa Gading		
Papa Ron's Pizza Artha Gading		
Papa Ron's Bellagio		
Park Royal		
Sport Canteena		
<b>Total Tax Article 21</b>		
<b>c. Tax Article 23 :</b>		
Head Office		
Head Office (Final)		
Amigos Kemang Villa		
Amigos Kemang Villa (Final)		
Ponderosa (Final)		
Amigos Bellagio (Final)		
Marketing Amigos		
Papa Ron's Pizza Tendeau (Final)		
Papa Ron's Pizza Kelapa Gading		
Papa Ron's Pizza Kelapa Gading (Final)		
Papa Ron's Pizza Padang (Final)		
Papa Ron's Bekasi (Final)		
Papa Ron's Bekasi (Final)		
Papa Ron's Pizza Pondok Pinang (Final)		
Putt-Putt Artha Gading (Final)		
Papa Ron's Bellagio (Final)		
Park Royal (Final)		
<b>Total Tax Article 23</b>		

	2008	2007
	Rp.	Rp.
d. PPN	848.239	1.034.697
<b>Jumlah Hutang Pajak</b>	<b>1.427.684.563</b>	<b>1.101.439.936</b>
<b>14. Biaya Masih Harus Dibayar</b>		
<b>a. Waiters :</b>		
Amigos Kemang Villa	415.984	945.869
Ponderosa	244.590	201.373
Amigos Gedung Surya	107.955	107.955
Amigos Belgio	183.565	-
<b>Jumlah Waiters</b>	<b>952.094</b>	<b>1.255.197</b>
<b>b. Jamsostek :</b>		
Kantor Pusat	-	795.622
Amigos Kemang Villa	-	608.833
Ponderosa	-	300.033
Putt-Putt Senayan	-	464.633
UFC Sidoarjo	-	218.560
Papa Ron's Pizza Tendeon	-	76.000
Papa Ron's Pizza Pondok Pinang	-	57.000
Papa Ron's Bekasi	-	117.000
Papa Ron's Pizza Kelapa Gading	-	38.000
Papa Ron's Pizza Padang	-	267.100
Papa Ron's Pizza Artha Gading	-	22.000
Sport Canteena	-	128.222
Park Royal	-	120.000
<b>Jumlah Jamsostek</b>	<b>-</b>	<b>3.213.003</b>
<b>c. Hutang Bunga :</b>		
Kantor Pusat	-	1.208.389.671
<b>Jumlah Hutang Bunga</b>	<b>-</b>	<b>1.208.389.671</b>
<b>d. Telephone :</b>		
Kantor Pusat	3.695.128	4.612.161
Amigos Kemang Villa	1.252.057	1.233.179
Ponderosa	996.416	1.350.574
Putt-Putt Senayan	1.041.542	896.835
UFC Sidoarjo	1.675.370	1.307.000
Papa Ron's Pizza Tendeon	-	578.685
Papa Ron's Pizza Pondok Pinang	310.935	424.282
Papa Ron's Bekasi	541.196	375.204
Papa Ron's Pizza Kelapa Gading	332.379	511.897
Papa Ron's Pizza Padang	-	1.104.726
Papa Ron's Pizza Artha Gading	247.702	384.527
Sport Canteena	-	102.764
Amigos BLG	496.423	-
Papa Ron's Bellagio	55.521	-
Park Royal	428.990	555.298
<b>Jumlah Telephone</b>	<b>11.073.659</b>	<b>13.437.132</b>
<b>e. Gas :</b>		
Amigos Kemang Villa	7.381.900	12.713.300
Ponderosa	4.116.418	4.742.618
Putt-Putt Café Senayan	2.788.300	3.178.050
UFC Sidoarjo	1.550.500	2.216.000
Papa Ron's Pizza Tendeon	-	1.593.100
Papa Ron's Pizza Pondok Pinang	3.870.600	4.611.500
Papa Ron's Bekasi	4.659.650	5.834.000
Papa Ron's Pizza Kelapa Gading	4.949.989	3.769.176
Papa Ron's Pizza Padang	1.580.000	5.140.000
Papa Ron's Pizza Artha Gading	5.336.305	3.831.360
Sport Canteena	-	179.000
Amigos BLG	9.811.900	-
Paparons BLG	5.190.820	-
Park Royal	4.442.250	3.436.850
<b>Jumlah Gas</b>	<b>55.678.832</b>	<b>51.244.954</b>

d. Value Added Tax

Total Taxes Payable

Accrued Expenses 14.

a. Waiters :

Amigos Kemang Villa

Ponderosa

Amigos Gedung Surya

Total Waiters

b. Jamsostek :

Head Office

Amigos Kemang Villa

Ponderosa

Putt-Putt Senayan

UFC Sidoarjo

Papa Ron's Pizza Tendeon

Papa Ron's Pizza Pondok Pinang

Papa Ron's Bekasi

Papa Ron's Pizza Kelapa Gading

Papa Ron's Pizza Padang

Papa Ron's Pizza Artha Gading

Sport Canteena

Total Jamsostek

c. Interest Payable :

Head Office

Total Interest Payable

d. Telephone :

Head Office

Amigos Kemang Villa

Ponderosa

Putt-Putt Senayan

UFC Sidoarjo

Papa Ron's Pizza Tendeon

Papa Ron's Pizza Pondok Pinang

Papa Ron's Bekasi

Papa Ron's Pizza Kelapa Gading

Papa Ron's Pizza Padang

Papa Ron's Pizza Artha Gading

Sport Canteena

Park Royal

Total Telephone

e. Gas :

Amigos Kemang Villa

Ponderosa

Putt-Putt Café Senayan

UFC Sidoarjo

Papa Ron's Pizza Tendeon

Papa Ron's Pizza Pondok Pinang

Papa Ron's Bekasi

Papa Ron's Pizza Kelapa Gading

Papa Ron's Pizza Padang

Papa Ron's Pizza Artha Gading

Sport Canteena

Park Royal

Total Gas

## f. Listrik :

Kantor Pusat	9.439.844	7.744.889
Amigos Kemang Villa	16.221.617	7.362.446
Ponderosa	16.001.700	15.953.580
Putt-Putt Senayan	9.566.572	8.330.975
UFC Sidoarjo	10.950.000	8.736.975
Papa Ron's Pizza Tendea	-	4.290.015
Papa Ron's Pizza Pondok Pinang	805.964	2.998.156
Papa Ron's Bekasi	10.658.952	9.208.725
Papa Ron's Pizza Kelapa Gading	4.350.584	5.016.091
Papa Ron's Pizza Padang	-	5.998.212
Papa Ron's Pizza Artha Gading	10.375.107	9.884.780
Sport Canteena	-	5154706
Amigos BLG	8.355.802	-
Paparons BLG	7.057.724	-
Park Royal	9.355.993	8.849.472
<b>Jumlah Listrik</b>	<b>113.139.859</b>	<b>99.529.022</b>

## f. Electricity :

Head Office	
Amigos Kemang Villa	
Ponderosa	
Putt-Putt Senayan	
UFC Sidoarjo	
Papa Ron's Pizza Tendea	
Papa Ron's Pizza Pondok Pinang	
Papa Ron's Bekasi	
Papa Ron's Pizza Kelapa Gading	
Papa Ron's Pizza Padang	
Papa Ron's Pizza Artha Gading	
Sport Canteena	
<b>Total Electricity</b>	

## g. Air :

Head Office	19.860	-
Amigos Kemang Villa	1.780.860	3.459.560
Ponderosa	2.354.550	2.028.345
Papa Ron's Pizza Tendea	-	455.900
Papa Ron's Pizza Kelapa Gading	437.096	575.146
Papa Ron's Pizza Padang	-	356.600
Papa Ron's Bekasi	274.400	328.300
Papa Ron's Pizza Artha Gading	630.432	705.732
Paparons BLG	795.573	-
Amigos BLG	1.779.850	-
Park Royal	1.032.050	740.450
<b>Jumlah Air</b>	<b>9.104.671</b>	<b>8.650.033</b>

## g. Water :

Amigos Kemang Villa	
Ponderosa	
Papa Ron's Pizza Tendea	
Papa Ron's Pizza Kelapa Gading	
Papa Ron's Pizza Padang	
Papa Ron's Bekasi	
Papa Ron's Pizza Artha Gading	
<b>Park Royal</b>	
<b>Total Water</b>	

## h. Sewa Gedung :

Kantor Pusat	84.444.442	75.555.554
Ponderosa	71.122.585	75.741.674
Putt-Putt Senayan	31.719.634	45.377.971
UFC Sidoarjo	3.694.028	4.983.801
Papa Ron's Pizza Tendea	-	8.943.619
Papa Ron's Pizza Pondok Pinang	7.344.720	10.157.713
Papa Ron's Bekasi	8137500	8137500
Papa Ron's Pizza Padang	13.862.730	35.453.628
Paparons Artha Gading	13.506.906	-
Amigos BLG	47.526.132	-
Paparons BLG	28.715.975	-
Sport Canteena	-	6.666.873
Park Royal	17.642.342	16.894.265
<b>Jumlah Sewa Gedung</b>	<b>327.716.994</b>	<b>287.912.598</b>

## h. Building Rent :

Head Office	
Ponderosa	
Putt-Putt Senayan	
UFC Sidoarjo	
Papa Ron's Pizza Tendea	
Papa Ron's Pizza Pondok Pinang	
Papa Ron's Bekasi	
Papa Ron's Pizza Padang	
<b>Sport Canteena</b>	
<b>Total Building Rent</b>	



PT. EATERTAINMENT INTERNATIONAL Tbk.

PT. EATERTAINMENT INTERNATIONAL Tbk

I. Rupa-Rupa :		
Kantor Pusat	24.513.627	217.006.125
Amigos Kemang Villa	1.533.059	933.059
Ponderosa	150.000	-
Putt-Putt Senayan	5.016.448	5.379.487
UFC Sidoarjo	16.372.150	14.045.518
Putt-Putt Golf Sidoarjo	300.000	300.000
Papa Ron's Pizza Tendean	-	14.104.435
Papa Ron's Pizza Pondok Pinang	838.679	4.708.476
Papa Ron's Pizza Kelapa Gading	17.075.269	1.182.269
Papa Ron's Pizza Artha Gading	2.718.530	6.898.030
Papa Ron's Pizza Padang	2.569.947	13.609.947
Papa Ron's Bekasi	17.063.033	1.573.033
Paprons BLG	1.254.000	-
Park Royal	1.092.000	328.618
<b>Jumlah Rupa-Rupa</b>	<b>90.496.742</b>	<b>280.068.998</b>

I. Others :		
Head Office		
Amigos Kemang Villa		
Putt-Putt Senayan		
UFC Sidoarjo		
Putt-Putt Golf Sidoarjo		
Papa Ron's Pizza Tendean		
Papa Ron's Pizza Pondok Pinang		
Papa Ron's Pizza Kelapa Gading		
Papa Ron's Pizza Artha Gading		
Papa Ron's Pizza Padang		
Papa Ron's Bekasi		
Park Royal		
<b>Total Others</b>		

Jumlah Biaya Masih Dibayar

608.162.851

1.953.700.608

Total Accrued Expenses

15. Hutang Lain-Lain

	2008	2007
	Rp.	Rp.
Cadangan Hilang/Pecah	193.946.418	275.071.788
Cadangan SDM	129.000.459	105.413.935
Deposit Turnamen	6.583.225	5.850.000
Hutang Service Charge	272.742.948	102.733.429
Voucher Supplier	33.445.000	28.680.000
Gift Certificate	105.807.200	89.957.200
Lainnya	45.999.905	1.683.112.929
<b>Jumlah Hutang Lain-Lain</b>	<b>787.525.155</b>	<b>2.290.819.281</b>

Other Payables 15.

Reserve for Loss and Breakage	
Reserve for Human Resources	
Tournament Deposits	
Service Charges Payable	
Voucher Supplier	
Gift Certificate	
Others	
<b>Total Other Payables</b>	

16. Pinjaman Jangka Panjang

Akun ini merupakan saldo hutang yang timbul diluar kegiatan normal Perusahaan yaitu berupa pinjaman kepada Credit Suisse dan kepada PT. Solid Capital Limited sebesar Rp. 25.053.402.900,- per 31 Desember 2008 dan Rp. 20.210.734.479,- per 31 Desember 2007

Berdasarkan Surat Pernyataan Direksi tertanggal 5 Juni 2008 disebutkan bahwa sejak tanggal 3 Juni 2008 pinjaman jangka panjang PT. Eatertainment International Tbk. Kepada HSBC beralih kepada Credit Suisse

This account represents payable (loan) due to related party arose outside Company's normal operation. The loan due to Credit Suisse and to PT. Solid Capital Limited amounting IDR 25,053,402,900,- as of December 31, 2008 and IDR 20,210,734,479,- as of December 31, 2007

Based on the letter of statement the Directors at June, 5th 2008 is mentioned that since of June, 3rd 2008 long -range loan of PT. Eatertainment International Tbk. to HSBC is transferred to Credit Suisse.

Long-Term Liabilities 16.

17. Imbalan kerja karyawan

Penilaian imbalan kerja karyawan ini dilakukan oleh penilai independen PT. Bumi Aktuarial, asumsi yang dipergunakan aktuaris adalah sebagai berikut :

Tingkat diskonto	: 14% per tahun
Kenaikan gaji masa depan	: 10% per tahun
Tingkat mortalitas	: Daftar Tingkat Mortalitas
Tingkat kecacatan	: 10% dari tingkat mortalitas
Pengunduran diri	: 6% per tahun menurun secara linier linier ke 0% di usia 52 tahun
Pensiun	: 100% umur pensiun normal
Umur pensiun normal	: 55 tahun

Employee benefit 17.

Assessment of reward work this employees is conducted by independent assessor of PT. Bumi Aktuarial, utilized by assumption shall be as follows :

Discount rate	: 14% per annum
Future salary increment rate	: 10% per annum
Mortality rate	: Indonesian Mortality Table
Disability rate	: 10% Mortality rate
Voluntary resignation	: 6% per downhill year linearly
Retirement	: 100% normal retired age
Normal retired age	: 55 year

	2008	2007
	Rp.	Rp.
Imbalan kerja karyawan	1.677.120.000	-
<b>Jumlah imbalan kerja karyawan</b>	<b>1.677.120.000</b>	<b>-</b>

Employee benefit  
Total employee benefit

## 18. Modal Saham

Berdasarkan Akta Notaris No. 66 tanggal 25 Juni 2004 dari Fathiah Helmi SH, Notaris di Jakarta, modal dasar Perseroan berjumlah Rp. 10.000.000.000,- terbagi atas 80.000.000 lembar saham, masing-masing saham bernilai nominal Rp. 125,-

Berdasarkan Akta Notaris No. 4 tanggal 2 Juni 2008 dari Fathiah Helmi SH, Notaris di Jakarta dan daftar Pemegang Saham PT. Sirca Datapro Perdana (Biro Administrasi Efek) per 31 Desember 2008 saham yang ditempatkan dan setor terdiri dari:

Pemegang Saham/Shareholders	Jumlah Saham/ Numbers of Shares	Persentase/ Percentage	Modal Disetor/ Paid-in Capital
Ny. Indrajaty Hadi Wardoyo	37.964.000	47,46	4.745.500.000
Ny. Elisni Tirta	10.000.000	12,50	1.250.000.000
PT. Putt-Putt Indonesia	26.386.000	32,98	3.298.250.000
Masyarakat	5.650.000	7,06	706.250.000
	<b>80.000.000</b>	<b>100,00</b>	<b>10.000.000.000</b>

## Capital Stock 18.

Based on Notarial Deed of Fathiah Helmi SH, No. 66 dated 25 June 2004, the Notary in Jakarta, Company's authorized capital amounting to Rp. 10,000,000,000,- represented by 80,000,000 shares, and par value is IDR. 125,- per share.

Based on Notarial Deed of Fathiah Helmi SH, No. 4 dated June 2, 2008, the Notary in Jakarta and list stockholder PT Sirca Datapro Perdana (Biro Administration Efek) on the December 31, 2008 share that authorized capital and fully paid consist of:

## 19. Penjualan

	2008 Rp.	2007 Rp.	
Makanan	27.307.611.952	23.972.050.596	Food
Minuman	8.271.645.621	6.795.097.278	Beverages
Rokok	42.612.500	50.399.500	Cigarette
Material	2.568.318.222	2.183.527.733	Materials
Putt-Putt Golf	299.210.076	359.978.371	Putt-Putt Golf
Games Income	46.003.296	74.632.386	Games Income
Lain-lain	6.016.000	5.285.000	Others
<b>Jumlah Penjualan Kotor</b>	<b>38.541.417.667</b>	<b>33.440.970.864</b>	<b>Total Sales Gross</b>
Diskon Penjualan	(4.676.198.356)	(3.308.193.070)	Sales Discount
<b>Penjualan Bersih</b>	<b>33.865.219.311</b>	<b>30.132.777.794</b>	<b>Total Sales Net</b>

## 20. Harga Pokok Penjualan

	2008 Rp.	2007 Rp.	
Persediaan Awal	965.437.195	796.647.793	Beginning Inventories
Pembelian	17.820.211.961	15.288.826.337	Purchases
Tersedia untuk Dijual	<b>18.785.649.156</b>	<b>16.085.474.130</b>	Available for Sale
Persediaan Akhir	1.236.696.688	965.437.195	Ending Inventories
<b>Total Harga Pokok Penjualan</b>	<b>17.548.952.468</b>	<b>15.120.036.935</b>	<b>Cost of Good Sold</b>

21. Beban Usaha	2008		2007		Operating Expenses	21
	Rp.		Rp.			
<b>a. Beban Operasional :</b>					<b>a. Operating Expenses :</b>	
Beban Gaji	4.891.941.438	4.358.633.135			Salary Expenses	
Tunjangan Karyawan/Honoror	162.506.835	406.346.930			Employee Benefits	
Honorarium	167.200.439	144.027.795			Honorarium	
Seragam Karyawan	5.835.750	26.848.050			Employee Uniform	
Makan Karyawan	490.892.294	439.992.840			Employee Meal	
Beban Personil	63.041.559	63.405.052			Personnel Expenses	
Perbaikan dan Pemeliharaan	558.521.201	624.594.638			Repair and Maintenance	
Perlengkapan Operasional	1.045.214.015	1.222.239.611			Operating Utilities	
Beban Musik	13.366.183	2.851.300			Music Expenses	
Peralatan Dapur dan Restoran	16.650.180	6.327.428			Kitchen and Restaurant Utilities	
Alat Tulis Kantor	99.506.434	83.002.935			Printing and Stationary	
Transportasi	236.938.252	288.055.505			Transportation	
Gas	648.697.896	389.856.538			Gas	
Air	100.067.031	81.040.251			Water	
Listrik	1.182.147.717	1.120.610.012			Electricity	
Telepon/Starko/Fax	142.563.841	158.622.842			Telephone/Starko/Fax	
Test Produk/Panel	173.995.308	132.223.239			Product Test	
Jamuan	4.231.968	13.318.567			Entertainment	
Beban Promosi	271.916.390	241.541.451			Promotion Expenses	
Biaya Bank	224.585.153	171.724.479			Bank Charges	
Beban Lain-lain	55.795.434	107.043.310			Other Expenses	
Service Charge Gedung	494.856.823	430.473.488			Building Service Charge	
Sewa Gedung	1.673.088.544	1.543.929.998			Building Rent	
Biaya Sewa	16.720.000	60.839.328			Other Rent Expense	
Beban Perijinan	259.151.317	111.168.363			License Expense	
Beban Asuransi	156.020.056	239.974.105			Insurance Expense	
Biaya Pengangkutan	74.767.474	110.262.158			Freight Expense	
Beban Turnamen	2.300.000	2.600.000			Tournament Expenses	
<b>Jumlah Beban Operasional</b>	<b>13.232.519.532</b>	<b>12.581.553.348</b>			<b>Total Operating Expenses</b>	
<b>b. Beban Administrasi &amp; Umum :</b>					<b>b. General &amp; Administration Expenses :</b>	
<b>Beban Manajemen :</b>					<b>Management Expenses :</b>	
	2008	2007				
	Rp.	Rp.				
Gaji Kantor Pusat	1.396.385.317	1.371.761.412			Head Office Salaries	
Tunjangan Lain-lain	16.259.910	191.791.411			Other Benefit	
Honoror	56.181.108	46.578.936			Honor	
<b>Jumlah Beban Manajemen</b>	<b>1.468.826.335</b>	<b>1.610.131.759</b>			<b>Total Management Expenses</b>	
<b>Beban Divisi :</b>					<b>c. Division Expenses :</b>	
	2008	2007				
	Rp.	Rp.				
Makanan Karyawan	13.721.459	19.893.900			Employee Meal	
Imbalan kerja	243.230.000	-			Employee Benefit	
Beban Personil	7.195.880	19.773.790			Personnel Expenses	
Beban Pajak PPh 21	-	4.308.221			Tax Article 21 Expenses	
Perbaikan dan Pemeliharaan	31.074.698	35.312.572			Repair and Maintenance	
Alat Tulis Kantor	96.523.953	109.351.065			Printing and Stationary	
Beban Transportasi	87.740.426	149.167.604			Transportation Expenses	
Listrik	77.418.923	72.187.998			Electricity	
Air	104.200	-			Water Expenses	
Telepon/Starko/Fax	72.175.641	131.623.669			Telephone/Starko/Fax	
Beban Jamuan	119.024.170	146.465.891			Entertainment	
Peralatan dapur dan restoran	2.631.578	-			Kitchen and Restaurant Utilities	
Beban Sewa Gedung	76.631.327	74.547.992			Building Rent	
Beban Perijinan	91.170.100	69.858.500			License Expense	
Beban Asuransi	47.487.965	55.651.093			Insurance Expense	
Beban Musik	2.000.000	-			Music Expenses	
Beban Perjalanan	30.498.656	34.199.042			Travelling Expenses	
Beban Tenaga Ahli	171.291.666	141.500.000			Professional Expenses	
Biaya Pengangkutan	59.921.270	27.767.912			Freight Expense	
Biaya Iklan	697.319.371	1.064.979.173			Promotion Expense	
Biaya Bank	35.551.894	34.776.234			Bank Charges	
Beban Pajak	699.260	159.007.352			Tax Expense	
Beban sewa	16.829.577	20.505.987			Rental Expense	
Beban Lain-lain	85.530.161	357.473.734			Other Expenses	
<b>Jumlah Beban Divisi</b>	<b>2.065.772.175</b>	<b>2.728.351.729</b>			<b>Total Division Expenses</b>	
<b>Jumlah Beban Administrasi &amp; Umum</b>	<b>3.534.598.510</b>	<b>4.338.483.488</b>			<b>Total General &amp; Administration Expenses</b>	

## 22. Pendapatan Lain-lain Restoran

Merupakan pendapatan restoran di luar penjualan makanan, minuman, rokok dan cinderamata untuk tahun yang berakhir tanggal 31 Desember 2008 dan 2007.

	2008 Rp.	2007 Rp.
Pendapatan Service Charge	1.218.512.914	430.473.488
Beban Service Charge	(1.218.512.914)	(430.473.488)
Pendapatan Lain-lain	2.943.775.753	2.168.099.035
<b>Jumlah Pendapatan Lain-lain Restoran</b>	<b>2.943.775.753</b>	<b>2.168.099.035</b>

Pendapatan service charge merupakan jumlah yang dibebankan kepada pelanggan sehubungan dengan pelayanan yang diberikan.

Beban service charge merupakan jumlah beban gaji untuk staf pelayanan pelanggan

## Other Income from Restaurant 22

This account represent restaurant income from other than sales of food, beverages, cigarette and gifts for the years ended 31 December 2008 and 2007.

Service Charge Income  
Service Charge Expense  
Others  
**Total Other Income from Restaurant**

Service charge income represent the amount charged to customers due to service rendered.

Service charge expenses represents salaries for service staff.

## 23. Pajak Penghasilan

a. Beban Pajak :  
Pajak Kini  
Beban (manfaat) Pajak Tangguhan  
Jumlah Beban Pajak

	2008 Rp.	2007 Rp.
Pajak Kini	-	-
Beban (manfaat) Pajak Tangguhan	(528.634.913)	(52.903.902)
<b>Jumlah Beban Pajak</b>	<b>(528.634.913)</b>	<b>(52.903.902)</b>

## Pajak Kini

Rekonsiliasi antara laba sebelum pajak menurut laporan laba rugi konsolidasi dan laba kena pajak adalah sebagai berikut :

	2008 Rp.	2007 Rp.
Laba (Rugi) sebelum pajak menurut laporan laba rugi konsolidasi	1.122.287.537	(987.438.497)
Rugi anak perusahaan sebelum pajak penghasilan	424.666.667	424.666.667
<b>Rugi sebelum pajak penghasilan</b>	<b>1.546.954.204</b>	<b>(562.771.830)</b>

## Perbedaan waktu :

Beban depresiasi dan amortisasi  
Imbalan kerja

Beban depresiasi dan amortisasi	(2.024.549.150)	(1.972.507.768)
Imbalan kerja	243.230.000	-

## Perbedaan permanen :

Beban lain-lain  
Beban divisi  
Beban pajak  
Beban pajak PPh 21  
Beban lain-lain  
Pendapatan bunga

Beban lain-lain	55.795.434	107.043.310
Beban divisi	123.256.138	159.784.458
Beban pajak	699.260	159.007.352
Beban pajak PPh 21	-	4.308.221
Beban lain-lain	85.530.161	357.473.734
Pendapatan bunga	(50.118.821)	(48.498.903)
<b>Jumlah</b>	<b>215.162.172</b>	<b>739.118.172</b>

Laba kena pajak (rugi fiskal)  
sebelum kompensasi rugi fiskal  
Kompensasi rugi fiskal

Laba kena pajak (rugi fiskal) sebelum kompensasi rugi fiskal	(19.202.775)	(1.796.161.426)
Kompensasi rugi fiskal		
Tahun 2003	(788.292.077)	(788.292.077)
Tahun 2004	(389.245.380)	(921.957.490)
Tahun 2005	-	(86.988.416)
Tahun 2006	(2.250.743.977)	(2.250.743.977)
Tahun 2007	(1.796.161.426)	-
<b>Laba kena pajak (rugi fiskal)</b>	<b>(5.243.645.635)</b>	<b>(5.844.143.386)</b>

Beban pajak kini

Beban pajak kini	-	-
------------------	---	---

## Income Tax 23

a. Tax Expenses :  
Current Tax  
Deferred Tax Expenses (Benefit)  
**Total Tax Expenses**

## Current Tax

A reconciliation between income before tax per consolidated statements of income and taxable income is as follows :

Income before tax per consolidated statements of income

Loss before tax of subsidiary  
Loss before tax of the Company

Temporary difference :  
Depreciation and amortization expense  
Employee Benefit

Permanent difference :  
Other operating expense  
Division expense  
Tax expense  
Tax article 21 expense  
Other expense  
Interest income

Taxable income (Tax loss)  
Before tax loss carry forward  
Tax loss carry forwards :

2003  
2004  
2005  
2006  
2007

**Taxable income (Tax loss)**

Current tax expense

## b. Aktiva (Kewajiban) Pajak Tangguhan

	2008	2007
	Rp.	Rp.
<b>Kewajiban pajak tangguhan dari depresiasi dan amortisasi :</b>		
Kewajiban pajak tangguhan awal	2.502.848.501	1.911.096.171
Dibebankan (dikreditkan) ke laba rugi	534.395.745	591.752.330
<b>Kewajiban pajak tangguhan akhir</b>	<b>3.037.244.246</b>	<b>2.502.848.501</b>
<b>Aktiva pajak tangguhan dari rugi fiskal :</b>		
Aktiva pajak tangguhan awal	2.263.853.231	1.725.004.803
Dibebankan (dikreditkan) ke laba rugi	5.760.832	538.848.428
<b>Aktiva pajak tangguhan akhir</b>	<b>2.269.614.063</b>	<b>2.263.853.231</b>
<b>Aktiva (kewajiban) pajak tangguhan net</b>	<b>(767.630.183)</b>	<b>(238.995.270)</b>

## c. Hutang Pajak

	2008	2007
	Rp.	Rp.
<b>Hutang Pajak lain :</b>		
PBI	1.394.676.494	1.079.803.605
Pasal 21	8.456.919	12.501.552
Pasal 23	23.702.911	8.100.082
PPN	848.239	1.034.697
<b>Jumlah Hutang Pajak lain</b>	<b>1.427.684.563</b>	<b>1.101.439.936</b>

## 24. Aktiva dan Kewajiban dalam Mata Uang Asing

Pada tanggal 31 Desember 2008, perusahaan dan anak perusahaan memiliki aktiva dan kewajiban dalam mata uang asing, sebagai berikut :

	Induk Perusahaan Parent Company	Anak Perusahaan Subsidiary Company
	USD	USD
<b>Aktiva</b>		
Kas dan setara kas	12.993	100
Promissory notes dari Putt-Putt SEAL	2.000.000	
	<b>2.012.993</b>	<b>100</b>
<b>Kewajiban</b>		
Kewajiban ke HSBC	1.696.779	-
Kewajiban ke PT. Solid Capital Limited	591.203	-
Kewajiban ke PT. Eatertainment International Tbk.		2.000.000
	<b>2.287.982</b>	<b>2.000.000</b>
	<b>(274.989)</b>	<b>(1.999.900)</b>

Pada tanggal neraca, seluruh aktiva dan kewajiban moneter dalam mata uang asing dijabarkan ke dalam rupiah dengan menggunakan nilai kurs tengah yang ditetapkan Bank Indonesia. Nilai kurs yang digunakan pada tanggal 31 Desember 2008 adalah Rp. 10.950,-

## 25. Informasi Segmen Usaha

Perusahaan semata-mata bergerak di bidang industri restoran dan rekreasi keluarga, dengan demikian Perusahaan tidak menyajikan informasi laporan keuangan dalam bentuk segmen industri.

## 26. Kewajiban Manfaat Karyawan

Berdasarkan Undang-Undang Tenaga Kerja No. 13 Tahun 2003, yang mem perbaiki Surat Keputusan Menteri Tenaga Kerja Republik Indonesia No. Kep-150/Men/2000, perusahaan mempunyai kewajiban untuk menyediakan uang penghargaan dan ganti kerugian berdasarkan lamanya masa kerja karyawan yang bersangkutan jika terjadi pemutusan hubungan kerja, masa pensiun atau pengunduran diri secara sukarela. Penghargaan tersebut memiliki karakteristik manfaat pasti (defined benefit). Perusahaan masih harus menganalisa efek dari Undang-Undang tersebut. Perusahaan karena estimasi atas manfaat karyawan tersebut mengandung asumsi dan isu-isu yang kompleks.

## b. Deferred Tax Assets (Liability)

*Deferred tax liabilities arose from depreciation and amortization :*  
*Deferred tax liabilities beginning*  
*Charged (credited) to profit/loss*  
*Deferred tax liabilities ending*

*Deferred tax assets arose from tax loss :*  
*Deferred tax assets beginning*  
*Credited (charged) to profit/loss*  
*Deferred tax assets ending*

## Deferred tax assets (liabilities) net

## c. Tax Payables

**Other Tax Payables :**  
 PBI  
 Article 21  
 Article 23  
 Value Added tax  
**Total Other Tax Payables**

## Assets and Liabilities in Foreign Currency 24

On the 31 December 2008, the Company and its subsidiary owned assets and liabilities in foreign currency as follows :

**Assets**  
 Cash and ash equivalent  
 Promissory notes Putt-Putt SEAL

**Liabilities**  
 Liabilities to HSBC  
 Liabilities to PT. Solid Capital Limited  
 Loan to PT. Eatertainment International Tbk

On balance sheet date, all monetary assets and liabilities were translated into Rupiah by using Bank Indonesia middle rate of exchange. The rate as at December 31, 2008 was Rp. 10.950,-

## Informasi Segmen Usaha 24

The Company only engaged in restaurant and family entertainment so that the Company did not represent the financial statement information in the form of industrial segmen.

## Employee benefit liabilities 21

Pursuant to Law Number 13 of 2003 on Manpower, which improves Decree of the Manpower Minister of the Republic of Indonesia Number Kep-150/Men/2000, the company has the obligation to provide service award and indemnity based on the length of the service term of the concerned employee in the event of termination of employment relationship, pension or voluntary resignation. Such wards has defined benefits. Company still has to analyze the impact of the concerned Law. The company due to such estimated employee benefits bears assumptions and complex issues.

Ikatan Akuntan Indonesia telah mengeluarkan standar akuntansi baru yang relevan dengan perlakuan akuntansi untuk Perusahaan yaitu PSAK 24 (Revisi) " Imbalan Kerj " yang merupakan revisi atas PSAK 24 (1994) mengenai akuntansi biaya manfaat pensiun, sehingga cakupan standar tersebut menjadi lebih luas terhadap seluruh imbalan kerja, yang meliputi imbalan jangka pendek, imbalan pasca kerja, imbalan kerja jangka panjang lainnya, pesangon pemutusan kontrak kerja dan imbalan berbasis ekuitas. PSAK ini berlaku efektif untuk laporan keuangan yang mencakup periode yang dimulai setelah 1 Juli 2004.

The Association of Indonesia Accountants has issued new accounting standard relevant with the accounting treatment for Company, namely PSAK 24 (Revision) " Compensation of Work " which constitutes revision of PSAK 24 (1994) on pension benefit cost accounting, that the scope of such standards become broader against all compensations of work, including sort term compensation, post employment compensation, other long service compensation, separation payment upon termination of employment contract and equity-based compensation. This PSAK is effective for the financial report for the period commencing after July 1, 2004.

Perusahaan telah menghitung pencadangan atas imbalan pasca kerja sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) No. 24 dan menurut pendapat kami, pencadangan tersebut seharusnya diakui dan dihitung dengan metode aktuarial yang telah ditentukan agar sesuai dengan prinsip akuntansi yang berlaku umum di Indonesia.

The company does have calculate the reserve of post employment compensation pursuant to the Financial Accounting Standard Statement (PSAK) No. 24 and in our opinion, such reserving should be acknowledged and calculated by the defined actuarial methods so that it fits the accounting principles commonly applicable in Indonesia.

## 27. Kondisi Ekonomi

Banyak negara di wilayah regional Asia Pasifik, termasuk Indonesia, sejak pertengahan tahun 1997, mengalami dampak memburuknya kondisi ekonomi, terutama karena depresiasi mata uang negara-negara tersebut. Akibat utamanya adalah sangat langkanya likuiditas, tingginya tingkat bunga dan kurs mata uang. Kondisi ini mencakup pula penurunan drastis harga saham, pengetatan penyediaan kredit, dan penghentian atau penundaan pelaksanaan proyek konstruksi tertentu.

Penutupan sejumlah gerai di sentra-sentra bisnis, konsumsi kelangkaan bahan bakar minyak, musibah bencana alam di beberapa daerah, serta konflik keamanan di wilayah lain adalah sejumlah permasalahan krusial yang tengah dihadapi negeri ini. Keberadaannya sudah jelas mempengaruhi dunia usaha, seperti membludaknya angka pengangguran yang secara otomatis menyebabkan turunnya daya beli konsumen terhadap barang.

Dalam merespon kondisi ekonomi tersebut, Perusahaan telah mengambil langkah-langkah sebagai berikut :

a. Meningkatkan usaha melalui konsep penjualan waralaba atau pembukaan outlet baru terutama untuk pengembangan pasar ke luar negeri. Sampai saat ini, Perusahaan telah atau sedang dalam negosiasi dengan beberapa investor dalam dan luar negeri untuk mengembangkan usaha tersebut.

b. Melakukan efisiensi usaha melalui pengawasan yang memadai terhadap pengeluaran operasional Perusahaan.

Pemulihan perekonomian ke kondisi yang stabil sangat tergantung kepada kebijakan fiskal dan moneter yang akan diambil oleh pemerintah untuk menyehatkan ekonomi, suatu tindakan yang berada di luar kendali Perusahaan dan anak perusahaan. Oleh karena itu, tidaklah mungkin untuk menentukan dampak dari masa depan kondisi ekonomi terhadap likuiditas dan pendapatan Perusahaan dan anak perusahaan, termasuk dampak mengalirnya dana investor, langganan dan pemasok dan dari Perusahaan dan anak perusahaan.

## Economic Condition 27

Since the middle of 1997, many Asia Pacific countries including Indonesia, have been experiencing adverse economic condition mainly resulting from currency depreciation in the region, the principal consequences of which have been an extreme lack of liquidity and high foreign exchange and interest rates. The crisis has also involved declining prices in shares, tightening of available credit and stoppage or postponement of certain construction project.

Closing numbers of outlet in the business sentras, rare of oil fuels, natural disasters in some areas, and also security conflict in other regions are number of crucial problems which is being be faced by this country. The existence is clear to influence corporate world, like the crowded of the number unemployment which is automatically make the power of purchasing consumer at consumption of goods are down.

In response to the economic condition, the Company has taken several actions as follows :

a. Developing the business by sale of franchise or open new outlets, specially for market penetration to foreign market. By now, the Company has or still in progress of negotiating with several local and foreign investors to develop the business.

b. Business efficiency by adequate control on the Company's operational expenditures.

Recovery of the economy to a sound and stable condition is dependent of the fiscal and monetary measures being taken by government, actions which are beyond the control of the Company and its subsidiaries liquidity and earnings, including the effect on the flow of funds to and from their investors, creditors, customers and suppliers.

Di tingkat manajerial, perusahaan menjalankan konsolidasi di semua line, pengawasan terpadu, efisiensi operasional usaha serta menata kembali efektivitas pertumbuhan gerai. Menutup gerai bukan indikasi kebangkrutan, namun wujud nyata untuk menjaga pertumbuhan yang benar-benar sehat. namun wujud nyata untuk menjaga pertumbuhan yang benar-benar sehat. Gerai yang merugi akan menjadi beban usaha dan menorehkan citra buruk.

Pengembangan dilakukan dengan memaksimalkan potensi gerai yaitu melalui upaya meningkatkan daya tarik gerai seperti penyegaran desain gerai, termasuk inovasi menu dengan meluncurkan produk-produk baru sebagai pendamping menu utama.

## 28. Komitmen

Pada tanggal 24 Oktober 1997 (Putt- Putt Golf), 17 April 1988 (Super Ice Skating), 26 Oktober 1997 (Bankshoot Basketball) telah diadakan perjanjian Master Franchise antara Putt- Putt Asia Limited selaku Franchisor dengan anak perusahaan (Putt-Putt SEAL) selaku Master Franchise yang berkantor pusat di Hongkong Hak Franchise dan Sub Franchisor Putt-Putt Golf, Super Ice Skating and Bankshoot Basketball diberikan untuk wilayah empat negara (Indonesia, Malaysia, Singapura dan Brunei) oleh Putt-Putt Asia Limited kepada anak perusahaan.

Adapun garis besar isi perjanjian Master Franchise adalah sebagai berikut :

1. Putt-Putt SEAL harus membayar franchise fee atas penjualan setiap bulannya sebesar 5% dari penjualan.

2. Putt-Putt SEAL harus membayar initial fee sebesar USD 40,000 untuk setiap pembukaan outlet Putt-Putt Golf.

3. Putt-Putt SEAL mempunyai hak eksekutif untuk menggunakan dan mengoperasikan dengan menggunakan nama Putt-Putt Golf / Super Ice Skating/Bankshoot Basketball di empat negara.

4. Jangka waktu agreement tersebut adalah :
- 40 tahun dari outlet terakhir yang dibuka untuk Putt-Putt Golf.
  - Tidak terbatas untuk Super Ice Skating.
  - Setiap tahun diperpanjang untuk Bankshoot Basketball.

Pada tanggal 27 September 1999 telah diadakan perjanjian Master Franchise antara Perseroan selaku Master Franchise dengan Putt- Putt SEAL selaku pemilik Franchise (Franchisor) Putt-Putt Golf, Super Ice Skating, Bankshoot Basketball yang berkantor pusat di Hongkong untuk wilayah Asia Tenggara (Indonesia, Malaysia, Singapura dan Brunei).

Perusahaan telah menandatangani kontrak pengalihan Hak Franchise tertanggal 1 Oktober 1999 dengan Putt-Putt Asia Limited yang sebelumnya memberikan Hak Franchise kepada PT. Graha Nuansa Prima (Putt-Putt Golf Lippo Carita).

## 29. Kejadian Setelah Tanggal Neraca

Sampai dengan tanggal laporan ini diterbitkan terdapat kejadian setelah tanggal neraca yaitu berdasarkan Surat Perjanjian Kerjasama Tentang Pelaksanaan Pengoperasian Universal Fun Center antara PT. Eatertainment International Tbk. dengan PT. Bintang Entertainment tanggal 2 Februari 2009 disebutkan bahwa :

*In manajerial level; company make a consolidation in all of line, inwrought actuating, the efficiency operational company, and also rearrange the effectiveness growth of gerai. Closing gerai is not bankruptcy of indication, but the real form to take care of really healthy growth. Gerai which lose will become burden of company and make a bad image.*

*Development is done by maximizing the potenton of gerai that is, by effort to improve the fascination of gerai like refreshing the design of gerai, including the innovation of menu innovation by launching new products as the first menu.*

## 28. Commitments

*On 24 October 1997 (Putt-Putt Golf), 17 April 1998 (Super Ice Skating, 26 October 1997 (Bankshoot Basketball) the Subsidiary Company (Putt- Putt SEAL) as Franchise has come into Master Franchise Agreement with Putt-Putt Asia Limited as Franchisor which resided in Hongkong, Franchise Right and Sub Franchisor of Putt-Putt Golf, Super Ice Skating and Bankshoot Basketball is given for four countries (Indonesia, Malaysia, Singapore and Brunei) by Putt-Putt Asia Limited to subsidiary company.*

*The headlines of Master Franchise Agreement are as follows :*

*1. Putt-Putt SEAL must pay the franchise fee for monthly sales amounting to 5% to sales.*

*2. Putt-Putt SEAL must pay initial fee amounting to USD 40,000 for every opening of Putt-Putt Golf outlet.*

*3. Putt-Putt SEAL has executive right to use and operate by using Putt-Putt Golf/Super Ice Skating/Bankshoot Basketball name in four countries.*

*4. The term of the agreement are as follows :*

- 40 years from the last outlet opened for Putt-Putt Golf.*

- Unlimited for Super Ice Skating.*
- Every year will be rolled over for Bankshoot*

*On 27 September 1999 the Company as Master Franchise has come into Master Franchise Agreement with Putt-Putt SEAL as Franchisor of Putt-Putt Golf, Super Ice Skating, Bankshoot Basketball which resided in Hongkong for South East Asia area (Indonesia, Malaysia, Singapore and Brunei).*

*The Company has signed Franchise Right Transfer Contract with Putt-Putt Asia Limited on 1 October 1999 which formerly had given Franchise Right to PT. Graha Nuansa Prima (Putt-Putt Golf Lippo Carita).*

## 29. Subsequent Event

*Up to this report is published, there are occurrences after the date of balance sheet that is pursuant to Contract Cooperation About Universal Fun Center between PT. Eatertainment International Tbk. on February, 2, 2009 mentioned that :*

1. PT. Eatertainment International Tbk., berdasarkan Surat Perjanjian Kerjasama bernomor 18 Tahun 2004 dengan Pemerintah Kabupaten Sidoarjo, bermaksud mengalihkan Hak Sewa dan Hak Operasi Lahan kepada PT. Bintang Entertainment dengan dasar komersial yang saling menguntungkan bagi para pihak.

2. PT. Bintang Entertainment akan mempergunakan lahan sebagai tempat usaha sebagaimana yang telah disetujui para pihak dan berkewajiban menyediakan seluruh biaya investasi serta biaya operasi untuk berjalannya usaha Universal Fun Center serta mempersiapkan segala sarana pendukungnya.

3. Terhadap rencana usaha tambahan yang mungkin akan dilakukan dimasa mendatang, maka PT. Bintang Entertainment sebelum melaksanakan rencana tersebut terlebih dahulu harus mendapatkan persetujuan tertulis dari PT. Eatertainment International Tbk.

**30. Penyelesaian Laporan Keuangan**

Manajemen Perusahaan bertanggung jawab atas laporan keuangan terlampir diselesaikan pada tanggal 24 Maret 2009.

*1. PT. Eatertainment International Tbk., pursuant to Contract Cooperation have number 18 year 2004 with Sidoarjo Sub-Province Government, meaning to transfer Rights Rent and Rights Operate for Farm to PT. Bintang Entertainment under colour of mutual profiting commercial to all party.*

*2. PT. Bintang Entertainment will utilize farm as place of effort as which have been agreed by the parties and obliged to provide entire all expense of investment and also operating expenses to the run of Universal Fun Center and also draw up all it's supporter medium.*

*3. To plan of effort aditton which possibly will be done by period to come, hence PT. Bintang Entertainment before executing the plan before hand have to get written permission from PT. Eatertainment International Tbk.*

*Finishing Finance Report* **30.**

*Management's taking responsibility of finance report attached which finished on Maret 24, 2009.*