

**PT. EATERTAINMENT INTERNATIONAL TBK
DAN ANAK PERUSAHAAN**

LAPORAN KEUANGAN INTERIM KONSOLIDASIAN
30 SEPTEMBER 2011 (TIDAK DIAUDIT), 31 DESEMBER 2010 (DIAUDIT)
SERTA UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR
30 SEPTEMBER 2011 DAN 2010 (TIDAK DIAUDIT)

*INTERIM CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2011 (UNAUDITED), DECEMBER 31, 2010 (AUDITED)
AND FOR THE NINE MONTHS PERIOD ENDED
SEPTEMBER 30, 2011 AND 2010 (UNAUDITED)*

PT. EATERTAINMENT INTERNATIONAL TBK
DAN ANAK PERUSAHAAN
LAPORAN POSISI KEUANGAN INTERIM KONSOLIDASIAN

PT. EATERTAINMENT INTERNATIONAL TBK
AND SUBSIDIARY
INTERIM CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

30 SEPTEMBER 2011 (TIDAK DIAUDIT)
DAN 31 DESEMBER 2010 (DIAUDIT)
(Dalam Rupiah Penuh)

SEPTEMBER 30, 2011 (UNAUDITED)
AND DECEMBER 31, 2010 (AUDITED)
(In Full Rupiah)

	30 Sept 2011/ Sept 30, 2011	Catatan/ Notes	31 Des 2010 / Dec 31, 2010	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	4.806.335.613	2d,3	6.520.517.824	Cash and cash equivalents
Piutang Usaha	2.163.226.607	2e,4	2.226.655.788	Trade receivable
Piutang lain-lain	341.580.094		249.403.706	Other receivable
Persediaan	989.182.885	2f,5	932.709.845	Inventories
Biaya di bayar dimuka	331.663.780		-	Prepaid expenses
Uang muka	474.365.642	6	453.965.582	Advance payments
Jumlah Aset Lancar	9.106.354.621		10.383.252.745	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset Tetap				Fixed Assets
setelah dikurangi akumulasi penyusutan				net of accumulated depreciation
sebesar Rp 11.857.260.394 pada tahun 2011				of Rp 11.857.260.394 in 2011
dan Rp 11.139.328.086 pada tahun 2010	4.424.758.751	2g,7	4.263.771.449	and Rp 11.139.328.086 in 2010
Aset lain-lain	367.085.020	8	639.779.787	Other assets
Jumlah Aset Tidak Lancar	4.791.843.771		4.903.551.236	Total Non-Current Assets
Jumlah aset	13.898.198.392		15.286.803.981	Total Assets
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS LANCAR				CURRENT LIABILITIES
Hutang Usaha	734.628.122	9	1.033.818.071	Trade Payable
Hutang Pajak	222.060.304	2j,10a	226.501.858	Taxes Payables
Biaya yang masih harus dibayar	560.792.490	11	706.788.572	Accrued expenses
Hutang lain-lain	163.636.321		164.230.186	Other Payables
Jumlah Liabilitas Lancar	1.681.117.237		2.131.338.687	Total Current Liabilities
LIABILITAS TIDAK LANCAR				NON-CURRENT LIABILITIES
Hutang kepada pihak-pihak berelasi	21.590.308.044	2k, 12	21.944.288.748	Due to related parties
Liabilitas imbalan kerja	2.100.731.323	2l,13	2.031.407.792	Employees benefits obligation
Liabilitas pajak tangguhan	2.139.856.764	2j,10c	1.995.401.422	Deferred tax liability
Jumlah Liabilitas Tidak Lancar	25.830.896.131		25.971.097.962	Total Non-Current Liabilities
EKUITAS				EQUITY
Modal saham - modal dasar				Share capital - authorised capital
160.000.000 lembar saham ditempatkan dan				160,000,000 shares, issued and fully paid
disetor penuh 80.000.000 lembar saham dengan				80,000,000 shares with par value Rp 125
nilai nominal Rp 125 per saham	10.000.000.000	14	10.000.000.000	per share
Selisih kurs karena penjabaran				Differences arising from
laporan keuangan dalam mata uang asing	(8.767.401.405)		(8.767.401.405)	translation of foreign currencies
Akumulasi kerugian	(14.846.413.571)		(14.048.231.263)	Accumulated loss
Jumlah Ekuitas	(13.613.814.976)		(12.815.632.668)	Total Equity
Jumlah Liabilitas dan Ekuitas	13.898.198.392		15.286.803.981	Total Liabilities and Equity

Catatan atas laporan keuangan interim konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan interim konsolidasian

The accompanying notes form an integral part of these interim consolidated financial statements

PT. EATERTAINMENT INTERNATIONAL TBK
DAN ANAK PERUSAHAAN
LAPORAN LABA RUGI KOMPREHENSIF INTERIM KONSOLIDASIAN

PT. EATERTAINMENT INTERNATIONAL TBK
AND SUBSIDIARY
INTERIM CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR PADA
30 SEPTEMBER 2011 DAN 2010 (TIDAK DIAUDIT)
(Dalam Rupiah Penuh)

AND FOR THE NINE MONTHS PERIOD ENDED
SEPTEMBER 30, 2011 AND 2010 (UNAUDITED)
(In Full Rupiah)

	30 Sept 2011/ Sept 30, 2011	Catatan / Notes	30 Sept 2010/ Sept 30, 2010	
PENJUALAN BERSIH	22.787.731.991	2i,15	21.577.917.672	NET SALES
HARGA POKOK PENJUALAN	<u>(14.224.372.298)</u>	2i,16	<u>(13.457.890.620)</u>	COST OF GOODS SOLD
LABA KOTOR	8.563.359.693		8.120.027.052	GROSS PROFIT
BEBAN USAHA				OPERATING EXPENSES
Beban penjualan	(7.377.810.282)	2i,17	(7.380.487.124)	Selling expenses
Beban administrasi dan umum	<u>(4.005.155.768)</u>	2i,17	<u>(2.685.443.516)</u>	General and administration expenses
	(11.382.966.050)		(10.065.930.640)	
RUGI USAHA	<u>(2.819.606.357)</u>		<u>(1.945.903.588)</u>	OPERATING LOSS
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Pendapatan lain-lain	731.829.365	2i,18	1.153.006.359	Other income
Pendapatan bunga	127.275.510		63.272.276	Interest income
Laba selisih kurs, bersih	476.188.327		1.021.408.280	Gain on foreign exchange, net
Pendapatan royalti	701.541.189		818.987.418	Royalties revenue
Rugi penjualan aset	-		(512.021.301)	Loss on sale of assets
Pendapatan waralaba	129.045.000		200.450.000	Franchise income
Beban bunga	-		(29.229.155)	Interest expenses
Total penghasilan (beban) lain-lain	<u>2.165.879.391</u>		<u>2.715.873.877</u>	Total non-operating income (expenses)
(RUGI) LABA SEBELUM PAJAK	<u>(653.726.966)</u>		<u>769.970.289</u>	(LOSS) PROFIT BEFORE INCOME TAX
MANFAAT (BEBAN) PAJAK				INCOME TAX BENEFIT (EXPENSES)
Beban pajak kini	-		-	Current tax expenses
Manfaat (beban) pajak tangguhan	(144.455.342)	2j,10b	(182.274.608)	Deferred tax benefits (expenses)
(RUGI) LABA BERSIH	(798.182.308)		587.695.681	NET (LOSS) INCOME
PENDAPATAN KOMPREHENSIF LAIN	<u>-</u>		<u>-</u>	OTHER COMPREHENSIVE INCOME
TOTAL (RUGI) PENDAPATAN KOMPREHENSIF	<u>(798.182.308)</u>		<u>587.695.681</u>	TOTAL COMPREHENSIVE (LOSS) INCOME
(RUGI) LABA YANG DAPAT DIATRIBUSIKAN KEPADA:				(LOSS) INCOME ATTRIBUTABLE TO:
Pemilik entitas induk	(798.182.308)		587.695.681	Owners of the parent
Kepentingan non pengendali	<u>-</u>		<u>-</u>	Non-controlling interest
	<u>(798.182.308)</u>		<u>587.695.681</u>	
JUMLAH (RUGI) LABA KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE (LOSS) INCOME ATTRIBUTABLE TO:
Pemilik entitas induk	(798.182.308)		587.695.681	Owners of the parent
Kepentingan non pengendali	<u>-</u>		<u>-</u>	Non-controlling interest
	<u>(798.182.308)</u>		<u>587.695.681</u>	
(RUGI) LABA BERSIH PER SAHAM	(10)	2m	7	NET (LOSS) EARNING PER SHARE

Catatan atas laporan keuangan interim konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan interim konsolidasian

The accompanying notes form an integral part of these interim consolidated financial statements

PT. EATERTAINMENT INTERNATIONAL TBK
DAN ANAK PERUSAHAAN
LAPORAN PERUBAHAN EKUITAS INTERIM KONSOLIDASIAN

UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR PADA
30 SEPTEMBER 2011 DAN 2010 (TIDAK DIAUDIT)
(Dalam Rupiah Penuh)

PT. EATERTAINMENT INTERNATIONAL TBK
AND SUBSIDIARY
INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

AND FOR THE NINE MONTHS PERIOD ENDED
SEPTEMBER 30, 2011 AND 2010 (UNAUDITED)
(In Full Rupiah)

Catatan/ Notes	Modal ditempatkan dan disetor penuh/ Issued and fully paid capital	Selisih kurs karena penjabaran laporan keuangan dalam mata uang asing/ Differences arising from translation of foreign currencies in financial statements	Akumulasi kerugian/ Accumulated losses	Jumlah/ Total	
Saldo per 1 Januari 2010	10.000.000.000	(8.767.401.405)	(10.938.869.027)	(9.706.270.432)	Balance as at 1 January 2010
Laba komprehensif sembilan bulan yang berakhir 30 September 2010	-	-	587.695.681	587.695.681	Comprehensive income for nine months ended 30 September 2010
Saldo per 30 September 2010	<u>10.000.000.000</u>	<u>(8.767.401.405)</u>	<u>(10.351.173.346)</u>	<u>(9.118.574.751)</u>	Balance as at 30 September 2010
Saldo per 1 Januari 2011	10.000.000.000	(8.767.401.405)	(14.048.231.263)	(12.815.632.668)	Balance as at 1 January 2011
Rugi komprehensif sembilan bulan yang berakhir 30 September 2011	-	-	(798.182.308)	(798.182.308)	Comprehensive loss for nine months ended 30 September 2011
Saldo per 30 September 2011	<u>10.000.000.000</u>	<u>(8.767.401.405)</u>	<u>(14.846.413.571)</u>	<u>(13.613.814.976)</u>	Balance as at 30 September 2011

Catatan atas laporan keuangan interim konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan interim konsolidasian

The accompanying notes form an integral part of these interim consolidated financial statements

PT. EATERTAINMENT INTERNATIONAL TBK
DAN ANAK PERUSAHAAN
LAPORAN ARUS KAS INTERIM KONSOLIDASIAN

PT. EATERTAINMENT INTERNATIONAL TBK
AND SUBSIDIARY
INTERIM CONSOLIDATED STATEMENTS OF CASH FLOWS

UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR PADA
30 SEPTEMBER 2011 DAN 2010 (TIDAK DIAUDIT)
(Dalam Rupiah Penuh)

AND FOR THE NINE MONTHS PERIOD ENDED
SEPTEMBER 30, 2011 AND 2010 (UNAUDITED)
(In Full Rupiah)

	30 Sept 2011/ 30 Sept 2011	30 Sept 2010/ 30 Sept 2010	
ARUS KAS DARI AKTIVITAS OPERASI			CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan dari pelanggan	24.413.576.726	26.393.397.766	Receipts from customers
Pembayaran kepada pemasok dan karyawan	(23.628.143.905)	(23.464.097.481)	Payments to suppliers and employees
Penerimaan bunga dan beban bunga, net	127.275.510	-	Interest income and expenses, net
Kas yang diperoleh dari operasi	912.708.331	2.929.300.285	Cash generated from operations
Pembayaran pajak penghasilan	(1.899.750.220)	(2.379.922.459)	Income tax payments
Kas bersih (digunakan untuk)			Net cash flows (used in)
diperoleh dari aktivitas operasi	(987.041.889)	549.377.826	provided from operating activities
ARUS KAS DARI AKTIVITAS INVESTASI			CASH FLOWS FROM INVESTING ACTIVITIES
Pembelian aset tetap	(936.919.610)	4.690.672.927	Acquisition of fixed assets
Pembelian aktiva lain-lain	-	625.520.511	Acquisition of other assets
Hasil penjualan aset tetap	-	-	Proceeds from the sale of fixed assets
Penerimaan jaminan	209.779.288	-	Deposit receipts
Kas bersih (digunakan untuk)			Net cash flows (used in)
diperoleh dari aktivitas investasi	(727.140.322)	5.316.193.438	provided from investing activities
ARUS KAS DARI AKTIVITAS PENDANAAN			CASH FLOWS FROM FINANCING ACTIVITIES
Pembayaran pinjaman jangka panjang	-	(448.050.231)	Payment of long term liabilities
Kas bersih digunakan untuk			Net cash flows used in
aktivitas pendanaan	-	(448.050.231)	financing activities
(PENURUNAN) KENAIKAN BERSIH KAS DAN SETARA KAS	(1.714.182.211)	5.417.521.033	NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENT
KAS DAN SETARA KAS PADA AWAL TAHUN	6.520.517.824	2.935.543.048	CASH AND CASH EQUIVALENT AS AT THE BEGINNING OF THE YEAR
KAS DAN SETARA KAS PADA AKHIR TAHUN	4.806.335.613	8.353.064.081	CASH AND CASH EQUIVALENT AS AT THE END OF THE YEAR

Catatan atas laporan keuangan interim konsolidasian merupakan bagian yang tidak terpisahkan
dari laporan keuangan interim konsolidasian

The accompanying notes form an integral part of these interim consolidated
financial statements

30 SEPTEMBER 2011 (TIDAK DIAUDIT) DAN 31 DESEMBER 2010 (DIAUDIT)
SERTA UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR
30 SEPTEMBER 2011 DAN 2010 (TIDAK DIAUDIT)
(Dalam Rupiah Penuh)

1. Umum

a. Pendirian Perusahaan

PT. Eatertainment International Tbk ("Perusahaan") 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 Soeleman Ardjasmita 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 Helmy SH, notaris di Jakarta merubah nama perseroan terbatas "PT. Setiamandiri Mitratama" menjadi perseroan terbatas "PT. Eatertainment International".

Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan, perubahan terakhir Anggaran Dasar Perusahaan berdasarkan Akta Notaris No. 79 tertanggal 22 Juni 2011 yang dibuat oleh Fathiah Helmi SH, notaris di Jakarta, mengenai perubahan susunan anggota Dewan Komisaris dan Direksi Perusahaan, yang pengesahannya sudah diajukan ke Menteri Hukum dan Hak Asasi Manusia Republik Indonesia.

Perusahaan berkedudukan di Jakarta dan berdasarkan pasal 3 Anggaran Dasar Perusahaan, ruang lingkup Perusahaan adalah menjalankan usaha-usaha dalam bidang restoran, pertunjukan, jasa, perdagangan dan pengangkutan.

b. Penawaran Umum Efek Perusahaan

Pada tanggal 28 Januari 2000, Perusahaan memperoleh pernyataan efektif dari Ketua Bapepam dengan suratnya No. S-89/PM/2000, untuk melakukan penawaran perdana kepada masyarakat atas 5.000.000 lembar saham dengan nominal Rp 500,- per saham dengan harga penawaran Rp 500,- per saham. Saham-saham tersebut dicatatkan pada Bursa Efek Surabaya pada tanggal 29 Februari 2000.

Seluruh saham Perusahaan sebanyak 80.000.000 saham pada tanggal 30 September 2011 dan 31 Desember 2010 telah dicatatkan pada Bursa Efek Indonesia berturut-turut.

Ikhtisar kepemilikan langsung perusahaan pada anak perusahaan dan total aset anak perusahaan adalah sebagai berikut :

	Kedudukan / Country of Domicile	Tahun beroperasi komersial / Year commercial operation commenced	Persentase kepemilikan/ Percentage of ownership		Jumlah aset dalam Rp/ Total assets in Rp	
			2011	2010	2011	2010
PT. Putt Putt SEAL	British Virgin Island	1997	100%	100%	882.300	899.100

Susunan Direktur dan Komisaris Perusahaan pada tanggal 30 September 2010 adalah sebagai berikut :

Dewan Komisaris

Komisaris Utama
Komisaris
Komisaris
Komisaris Independen

Darjoto Setyawan
Harry Wiguna
Indrajaty Hadi Wardoyo
Suharta Tirtaatmadja

Board of Commissioners

President Commissioner
Commissioner
Commissioner
Independent Commissioner

Dewan Direksi

Direktur Utama
Direktur
Direktur

N. Bernadus Tirtadinata
See Teck Ann
Oktobriana

Board of Directors

President Director
Director
Director

SEPTEMBER 30, 2011 (UNAUDITED) DAN DECEMBER 31, 2010 (AUDITED)
AND FOR THE NINE MONTHS PERIOD ENDED
SEPTEMBER 30, 2011 AND 2010 (UNAUDITED)
(In Full Rupiah)

1. General

a. Company Establishment

PT. Eatertainment International Tbk ("The Company") was established with first name "PT. The Green Pub", based on the notarial deed No. 46 dated March 14, 1980, amended by notarial deed No. 65 dated April 29, 1980 of Soeleman Ardjasmita SH in Jakarta. The Company's Article of Association was approved by the Ministry of Justice dated July 26, 1980 No. Y.A.5/264/20 and registered in the District Court of Jakarta under registry No. 4404 and No. 4405 dated August 27, 1980, and was published in State Gazette of the Republik Indonesia No. 96 supplement of No. 116 dated November 30, 1984. PT The Green Pub changed its name to PT. Setiamandiri Mitratama based on the notarial deed No. 42 dated May 10, 1996 of Lieke L. Tugali SH, notary in Jakarta. PT. Setiamandiri Mitratama changes its name to PT. Eatertainment International based on the notarial deed No. 66 dated June 25, 2004 of Fathiah Helmy SH, in Jakarta.

The Company's Articles of Association have been amended several times, most recently by Notarial Deed No. 79, dated on June 22, 2011 of Fathiah Helmi SH, notary in Jakarta, concerning the change in the Company's Board of Commissioners and Directors, in which its approval have submitted to The Ministry of Law and Human Rights of Republic Indonesia.

The Company is located in Jakarta and based on the Article of Association art No. 3, the Company is to engage in restaurants, show business, service, trading and transportation activities.

b. Public Offerings of The Company's Stock

On January 28, 2000, the Company received a statement from Capital Market Supervisory Agency or "BAPEPAM" No. S-89/PM/2000, to do the first public offering of 5,000,000 shares with nominal Rp 500 per share and price offering of Rp 500 per share. The shares were listed at Surabaya Stock Exchange on February 29, 2000.

All the Company's shares of 80,000,000 as of September 30, 2011 and December 31, 2010 have listed in Indonesia Stock Exchange, respectively.

The summary of the Company's direct ownership in subsidiary and the total assets of subsidiary is as follows :

The members of the Company Board of Directors and Commissioners as of September 30, 2010 are as follows :

**PT. EATERTAINMENT INTERNATIONAL TBK
DAN ANAK PERUSAHAAN
CATATAN ATAS LAPORAN KEUANGAN INTERIM KONSOLIDASIAN**

**30 SEPTEMBER 2011 (TIDAK DIAUDIT) DAN 31 DESEMBER 2010 (DIAUDIT)
SERTA UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR
30 SEPTEMBER 2011 DAN 2010 (TIDAK DIAUDIT)
(Dalam Rupiah Penuh)**

Susunan Direktur dan Komisaris Perusahaan pada tanggal 30 September 2011 adalah sebagai berikut :

Dewan Komisaris

Komisaris Utama
Komisaris
Komisaris
Komisaris Independen
Komisaris Independen

Dewan Direksi

Direktur Utama
Direktur
Direktur

Komite Audit pada tanggal 30 September 2011 dan 2010 adalah sebagai berikut :

Ketua
Anggota
Anggota

Rata-rata jumlah karyawan Group untuk sembilan bulan yang berakhir tanggal 30 September 2011 dan 2010 adalah sebanyak 247 dan 231 orang.

2. Ikhtisar Kebijakan Akuntansi Penting

Laporan keuangan interim konsolidasian PT. Eatertainment International Tbk dan anak perusahaan ("Grup") disusun oleh Direksi dan diselesaikan pada tanggal 28 Oktober 2011.

Kebijakan akuntansi penting yang ditetapkan dalam penyusunan laporan keuangan interim konsolidasian yang sesuai dengan prinsip akuntansi yang berlaku umum di Indonesia sebagai berikut:

a. Dasar Penyajian laporan keuangan interim konsolidasian

Grup mengadopsi standar akuntansi yang telah direvisi dan diterbitkan, yang relevan dengan operasi perusahaan dan diterapkan efektif tanggal 1 Januari 2011. Seperti diungkapkan dalam catatan-catatan terkait berikut di dalam Laporan keuangan interim konsolidasian.

Laporan keuangan interim konsolidasian Kelompok Usaha untuk sembilan bulan yang berakhir pada tanggal 30 September 2011 disusun sesuai dengan PSAK No. 1 (Revisi 2009), "Penyajian Laporan Keuangan", dan PSAK No.3 (Revisi 2010), "Laporan Keuangan Interim".

Kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan interim konsolidasian adalah selaras dengan kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian untuk tahun yang berakhir pada tanggal 31 Desember 2010, kecuali bagi penerapan beberapa PSAK yang telah direvisi efektif sejak tanggal 1 Januari 2011.

Laporan keuangan interim konsolidasian disusun berdasarkan konsep nilai historis, kecuali beberapa akun tertentu yang diukur berdasarkan pengukuran lain sebagaimana diuraikan dalam kebijakan akuntansi untuk masing-masing akun tersebut.

Laporan keuangan interim konsolidasian juga disusun berdasarkan konsep akrual kecuali untuk laporan arus kas interim konsolidasian.

Laporan arus kas interim konsolidasian disusun dengan menggunakan metode langsung dengan mengelompokkan arus kas ke dalam aktivitas operasi, investasi dan pendanaan.

**PT. EATERTAINMENT INTERNATIONAL TBK
AND SUBSIDIARY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

**SEPTEMBER 30, 2011 (UNAUDITED) DAN DECEMBER 31, 2010 (AUDITED)
AND FOR THE NINE MONTHS PERIOD ENDED
SEPTEMBER 30, 2011 AND 2010 (UNAUDITED)
(In Full Rupiah)**

The members of the Company Board of Directors and Commissioners as of September 30, 2011 are as follows :

Board of Commissioners

President Commissioner
Commissioner
Commissioner
Independent Commissioner
Independent Commissioner

Board of Directors

President Director
Director
Director

Member of the Audit Committee as of September 30, 2011 and 2010 are as follows :

Suharta Tirtaamadja
Rudy Budiman
Fastabiquil K Algotat

Chairman
Member
Member

The average number of the Group employee for nine months ended September 30, 2011 and 2010 are 247 and 231 employees, respectively.

2. Summary of Significant Accounting Policies

The interim consolidated financial statements of PT. Eatertainment International Tbk and subsidiaries ("the Group") were prepared by the Board of Directors and completed on October 28, 2011.

The significant accounting policies adopted in preparing the interim consolidated financial statements which are in conformity with accounting principles generally accepted in Indonesia, as follows:

a. Basis of preparation of the interim consolidated financial statements

The Group have adopted the amended and published accounting standards that are relevant to their operations and effective from January 1, 2011. As disclosed further in the relevant succeeding notes in the interim consolidated financial statements.

The interim consolidated financial statements of the Group for the nine months ended September 30, 2011 have been prepared in accordance with PSAK No. 1 (Revised 2009), "Presentation of Financial Statements", and PSAK No. 3 (Revised 2010), "Interim Financial Reporting".

The accounting policies adopted in the preparation of interim consolidated financial statements are consistent with those followed in the preparation of the Group's consolidated financial statements for the year ended December 31, 2010, except for the adoption of several amended PSAK effective January 1, 2011.

The interim consolidated financial statements are prepared based on the historical costs concept, except for certain accounts which are measured on the basis as described in the related account.

The interim consolidated financial statements have also been prepared on the basis of the accruals concept except for the interim consolidated statements of cash flows.

The interim consolidated statements of cash flows are prepared using the direct method by classifying cash flows into operating, investing and financing activities.

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Penyusunan laporan keuangan interim konsolidasian sesuai dengan prinsip akuntansi yang berlaku umum di Indonesia mengharuskan manajemen untuk membuat estimasi dan asumsi yang mempengaruhi jumlah aset dan liabilitas dan pengungkapan aset dan liabilitas kontinjensi pada tanggal laporan keuangan interim konsolidasian serta jumlah pendapatan dan beban selama periode pelaporan. Hasil aktual dapat berbeda dengan jumlah yang diestimasi.

Mata uang pelaporan yang digunakan dalam laporan keuangan interim konsolidasian adalah Rupiah dan disajikan dalam Rupiah penuh, kecuali dinyatakan lain.

b. Prinsip-prinsip konsolidasi

Laporan keuangan interim konsolidasian meliputi laporan keuangan Perusahaan beserta seluruh Anak Perusahaan yang berada di bawah pengendalian Perusahaan, kecuali Anak Perusahaan yang sifat pengendaliannya adalah sementara atau adanya pembatasan jangka panjang yang mempengaruhi kemampuan Anak Perusahaan untuk memindahkan dananya ke Perusahaan.

Dalam hal pengendalian terhadap suatu entitas dimulai atau diakhiri dalam suatu tahun tertentu, maka hasil usaha entitas tersebut di perhitungkan ke dalam laporan keuangan interim konsolidasian sejak saat pengendalian tersebut dimulai atau hingga saat pengendalian atas entitas tersebut berakhir.

Suatu pengendalian atas suatu Anak Perusahaan dianggap ada bilamana Perusahaan menguasai lebih dari lima puluh persen (50%) hak suara baik secara langsung maupun tidak langsung di Anak Perusahaan; atau Perusahaan dapat menentukan kebijakan keuangan dan operasional dari Anak Perusahaan; atau mempunyai kemampuan untuk memberhentikan atau menunjuk mayoritas anggota dewan direksi di Anak Perusahaan.

Seluruh transaksi dan saldo yang material antara perusahaan-perusahaan yang dikonsolidasikan telah dieliminasi dalam penyajian laporan keuangan interim konsolidasian.

c. Transaksi dan saldo dalam mata uang asing

Transaksi dalam mata uang asing dicatat ke dalam mata uang Rupiah dengan menggunakan kurs yang berlaku pada tanggal transaksi dilakukan.

Pada tanggal pelaporan, aset dan liabilitas moneter dalam mata uang asing dijabarkan dengan kurs yang berlaku pada tanggal tersebut.

Kurs yang dipakai pada tanggal 30 September 2011 dan 2010 masing-masing adalah Rp 8.823 Dan Rp 8.924 Per US \$ 1.

Keuntungan dan kerugian selisih kurs yang timbul dari transaksi atau penjabaran aset dan liabilitas moneter dalam mata uang asing diakui pada laporan laba rugi komprehensif konsolidasian periode berjalan.

d. Kas dan setara kas

Kas dan setara kas terdiri dari saldo kas dan bank serta deposito jangka pendek yang jangka waktunya tidak lebih dari tiga bulan dan tidak dibatasi penggunaannya.

e. Piutang usaha

Piutang usaha disajikan dalam jumlah bersih setelah dikurangi dengan penyisihan piutang tak tertagih, yang diestimasi berdasarkan penelaahan atas kemungkinan tertagihnya saldo piutang pada akhir tahun. Piutang dihapusbukkan dalam periode di mana piutang tersebut dipastikan tidak akan tertagih.

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The preparation of interim consolidated financial statements in conformity with accounting principles generally accepted in Indonesia requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the interim consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

The reporting currency used in the interim consolidated financial statements is Rupiah and are stated in full Rupiah amount, unless otherwise stated.

b. Principles of consolidation

The interim consolidated financial statements consists of the financial statements of the Company and its Subsidiary that are controlled by the Company, except for those Subsidiaries in which the control is assumed to be temporary or there is a long term restrictions for transferring funds to the Company.

Where control of on an entity is started or ceased during a financial year, then the entity's result is included in the interim consolidated financial statements from the date on which control is commenced or up to the date on which control is ceased.

A control is presumed to exist where more than 50%, directly or indirectly, of a Subsidiary's voting rights is controlled by the Company; or the Company is able to govern the financial and operating policies of a Subsidiary; or the Company has the ability to dismiss or to appoint a majority board of directors of a Subsidiary.

All material transactions and balances between consolidated companies have been eliminated in preparing the interim consolidated financial statements.

c. Transactions and balances in foreign currency

Transactions denominated in foreign currencies are converted into Rupiah at the exchange rate prevailing at the date of the transactions.

At the dates of the balance sheet, monetary assets and liabilities denominated in a foreign currency are translated at the exchange rates prevailing at those dates.

The exchange rates used at September 30, 2011 and 2010 was Rp 8.823 And Rp 8.924 Per US \$ 1, respectively.

Exchange gains and losses arising on foreign currency transactions or on the translation of foreign currency monetary assets and liabilities are recognized in the consolidated statements of comprehensive income for the current period.

d. Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and in bank and short term deposits with maturities no more than three months and there is no restriction of the usage.

e. Trade receivable

Trade receivables are recorded net of provision for doubtful accounts, based on a review of the collectibility of outstanding amounts at the end of the year. Trade receivables are written-off during the period in which they are determined to be not collectible.

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f. Persediaan

Persediaan dinyatakan sebesar nilai terendah antara harga perolehan dan nilai realisasi bersih.

Harga perolehan persediaan di tentukan berdasarkan metode masuk pertama keluar pertama (FIFO).

Nilai realisasi bersih adalah estimasi harga penjualan dalam kegiatan usaha biasa dikurangi taksiran biaya penyelesaian dan biaya penjualan.

Penyisihan untuk persediaan usang di tentukan berdasarkan penelaahan terhadap keadaan persediaan pada akhir tahun.

g. Aset tetap

Aset tetap dinyatakan berdasarkan harga perolehan dikurangi akumulasi penyusutan dan cadangan penurunan nilai, jika ada. Aset tetap, kecuali aset dalam penyelesaian, disusutkan dengan menggunakan metode garis lurus selama taksiran masa manfaat ekonomis aset sebagai berikut:

Jenis aset tetap	Tahun/Years	Type of fixed assets
Bangunan	20	Buildings
Peralatan kantor	5	Office equipments
Perlengkapan restoran	5	Restaurant equipments
Peralatan permainan	5	Games equipments
Peralatan musik	5	Music equipments
Kendaraan	5	Vehicles

Nilai residu dan masa manfaat ekonomis aset tetap di tinjau kembali dan disesuaikan, jika perlu, pada setiap tanggal pelaporan.

Biaya-biaya setelah pengakuan awal aset diakui sebagai bagian dari nilai tercatat aset tetap atau sebagai aset yang terpisah, sebagaimana seharusnya, hanya apabila kemungkinan besar Grup akan mendapatkan manfaat ekonomis di masa mendatang berkenaan dengan aset tersebut dan biaya perolehan aset dapat diukur dengan handal. Jumlah tercatat komponen yang diganti, dihapusbukukan. Biaya pemeliharaan dan perbaikan lainnya dibebankan di laporan laba rugi komprehensif konsolidasian pada saat terjadinya.

Apabila aset tetap tidak digunakan lagi atau dijual, maka nilai tercatat dan akumulasi penyusutannya dikeluarkan dari laporan keuangan interim konsolidasian, serta keuntungan atau kerugian yang dihasilkan di akui dalam laporan laba rugi komprehensif konsolidasian.

Aset dalam penyelesaian merupakan biaya perolehan untuk pembuatan bangunan, peralatan dan prasarana yang masih dalam konstruksi. Biaya tersebut di reklasifikasi ke akun aset tetap pada saat proses konstruksi atau pemasangan aset tersebut selesai dikerjakan dan siap untuk digunakan. Penyusutan mulai dibebankan pada tanggal yang sama.

h. Penurunan nilai aset

Aset di telaah untuk mengetahui apakah telah terjadi penurunan nilai akibat suatu kejadian atau perubahan keadaan yang mengindikasikan bahwa nilai tercatat aset tersebut tidak dapat diperoleh kembali. Kerugian akibat penurunan nilai diakui sebesar selisih antara nilai tercatat aset dengan nilai yang dapat diperoleh kembali dari aset tersebut. Nilai yang dapat diperoleh kembali adalah nilai yang lebih tinggi di antara harga jual bersih dan nilai pakai aset. Dalam rangka mengukur penurunan nilai, aset dikelompokkan hingga unit terkecil yang menghasilkan arus kas terpisah.

i. Pengakuan pendapatan dan beban

Penjualan bersih adalah pendapatan Grup yang diperoleh dari penjualan makanan dan minuman setelah dikurangi diskon dan retur penjualan.

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f. Inventories

Inventories are stated at the lower of cost or net realizable value.

The cost of inventories is determined by the First In First Out (FIFO) method.

Net realizable value is the estimated selling price in the ordinary course of business less an estimation of the cost of completion and selling expenses.

Provision for inventory obsolescence is determined based on a review of the condition of the inventories at the end of the year.

g. Fixed Assets

Fixed assets are stated at historical cost less their accumulated depreciation and provision of impairment in value, if any. The fixed assets, except contruction in progress, are depreciated using the straight-line method over their estimated economic useful life as follows:

The residual value and estimated useful lives of fixed assets are reviewed and adjusted, if appropriate, at each balance sheet date.

Subsequent cost are included in the fixed asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to the consolidated statements of comprehensive income as incurred.

When assets are retired or otherwise disposed of, their carrying values and the related accumulated depreciation are eliminated from the interim consolidated financial statements, and the resulting gains and losses on the disposal of fixed assets are recognized in the consolidated statements of comprehensive income.

Construction in progress represents costs for the construction of buildings, equipments and infrastructures that is under construction. These costs are reclassified to the fixed asset accounts when the construction or installation is completed and the asset is ready for its intended use. Depreciation is charged from such date.

h. Impairment of assets

Assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the carrying amount of the asset exceeds its recoverable amount, which is the higher of an asset's nett selling price and value in use. For the purposes off assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows.

i. Revenues and expense recognition

Net sales represents revenue earned from the sales of the Group's food and beverage net of discount and sales return.

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Pendapatan dari penjualan diakui pada saat diterima pembeli.

Beban diakui pada saat terjadinya, dengan menggunakan dasar akrual.

j. Perpajakan

Beban pajak kini ditetapkan berdasarkan taksiran laba kena pajak tahun berjalan. Aset dan liabilitas pajak tangguhan diakui atas perbedaan temporer antara aset dan liabilitas untuk tujuan komersial dan untuk tujuan perpajakan pada masing-masing perusahaan.

Pajak tangguhan ditentukan dengan menggunakan tarif pajak yang telah diberlakukan atau secara substansi telah diberlakukan pada tanggal laporan posisi keuangan dan diharapkan berlaku pada saat aset pajak tangguhan direalisasi atau liabilitas pajak tangguhan diselesaikan.

Aset pajak tangguhan diakui apabila besar kemungkinan jumlah penghasilan kena pajak di masa mendatang akan memadai untuk dikompensasi dengan perbedaan temporer yang dapat dikurangkan dan rugi fiskal yang masih dapat dimanfaatkan.

Koreksi terhadap liabilitas perpajakan diakui pada saat surat ketetapan pajak diterima atau jika mengajukan keberatan/banding pada saat keputusan atas keberatan/banding tersebut ditetapkan.

k. Transaksi dengan pihak-pihak berelasi

Grup melakukan transaksi dengan pihak-pihak berelasi sebagaimana di definisikan dalam PSAK No. 7 "Pengungkapan Pihak-pihak Berelasi". Kebijakan Grup atas transaksi seperti tersebut di atas adalah menggunakan prinsip *arm's length*.

Seluruh transaksi dan saldo yang material dengan pihak-pihak berelasi diungkapkan dalam catatan atas laporan keuangan interim konsolidasian.

l. Liabilitas imbalan kerja

Grup telah menerapkan Pernyataan Standar Akuntansi Keuangan No. 24 (Revisi 2004), "Imbalan Kerja" untuk mengakui liabilitas imbalan kerja sesuai dengan Undang-undang Ketenagakerjaan No. 13/2003 tanggal 25 Maret 2003. Pernyataan ini mewajibkan Grup untuk mengakui seluruh imbalan kerja yang diberikan melalui program atau perjanjian formal dan informal, peraturan perundang-undangan atau peraturan industri, yang mencakup imbalan kerja, imbalan kerja jangka pendek dan jangka panjang lainnya, pesangon pemutusan kontrak kerja dan imbalan berbasis ekuitas.

Perhitungan estimasi liabilitas untuk imbalan kerja karyawan berdasarkan Undang-undang ditentukan dengan menggunakan metode aktuarial "Projected Unit Credit". Keuntungan atau kerugian aktuarial diakui sebagai pendapatan atau beban apabila akumulasi keuntungan atau kerugian aktuarial bersih yang belum diakui pada akhir tahun pelaporan sebelumnya melebihi 10% dari nilai kini liabilitas imbalan pasti pada tanggal tersebut. Keuntungan atau kerugian diakui atas dasar metode garis lurus selama rata-rata sisa masa kerja karyawan yang diharapkan.

Biaya jasa lalu karena penerapan program imbalan pasca kerja tersebut diamortisasi selama periode sampai imbalan bersangkutan menjadi hak pekerja (vested).

m. Laba per saham

Laba per saham dihitung dengan membagi laba bersih dengan jumlah rata-rata tertimbang saham biasa yang beredar pada periode yang bersangkutan.

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Revenues from the sales of food and beverage is recognized upon delivery to the customer.

Expenses are recognized when incurred on an accruals basis.

j. Taxation

Current tax expense is provided based on the estimated taxable income for the year. Deferred tax assets and liabilities are recognized for temporary differences between the financial and the tax bases of assets and liabilities for each entity separately.

Deferred tax is determined using tax rates that have been enacted or substantially enacted at the balance sheet date and are expected to apply when the related deferred tax assets is realized or the deferred tax liability is settled.

Deferred tax assets are recognized to the extent that it is probable that future taxable income will be available against which the deductible temporary difference and tax losses carried forward can be utilized.

Amendments to taxation obligations are recorded when an assessments is received or, if objected to/appealed against, when the result of the objection/appeal is determined.

k. Transaction with related parties

The Group enters into transactions with related parties as defined in PSAK No. 7 "Related Party Disclosures". It is the policy of the Group that such transactions be entered into on an arm's length basis.

All significant transactions and balances with related parties are disclosed in the notes to the interim consolidated financial statements.

l. Employee benefits obligation

The Group has applied Statements of Financial Accounting Standard No. 24 (Revised 2004), "Employees' Benefits" to recognized employees' benefits liabilities in accordance with Labor Law No. 13/2003 dated March 25, 2003 (the Law). This statement requires the Group to provide all employees' benefits under formal and informal plans or agreements, under legislative requirements or through industry arrangements, including post-employment benefits, short-term and other long-term employees' benefits, termination benefits and equity compensation benefits.

The calculation of liability of employees' benefits based on the Law is determined using the "Projected Unit Credit" actuarial method. Actuarial gains or losses are recognized as income or expense when the net cumulative unrecognized actuarial gains and losses at the end of the previous reporting year exceeded 10% of the present value defined benefit obligation at that date. These gains or losses are recognized on a straight-line basis over the expected average remaining working lives of the employees.

Past service cost arising from the introductions of benefits plan are amortised over the period until the benefits concerned become vested.

m. Earnings per share

Earning per share is calculated by dividing net income by the weighted average number of ordinary shares outstanding during the period.

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n. Dividen

Pembagian dividen final diakui sebagai liabilitas ketika dividen tersebut disetujui Rapat Umum Pemegang Saham Perseroan. Pembagian dividen interim diakui sebagai liabilitas ketika dividen disetujui berdasarkan keputusan rapat Direksi dan disetujui oleh Dewan Komisaris serta sudah diumumkan kepada publik.

o. Pelaporan Segmen

Pelaporan segmen disajikan berdasarkan segmen usaha yang teridentifikasi. Segmen usaha merupakan komponen yang dapat dibedakan dalam menghasilkan produk dan jasa dan kelompok tersebut memiliki resiko dan imbalan yang berbeda dengan resiko dan imbalan segmen lain.

3. Kas dan Setara Kas

	30 Sept 2011/ Sept 30, 2011
Kas	62.363.841
Bank	
PT. Bank Central Asia Tbk	404.965.920
PT. CIMB Niaga Tbk	431.639.565
PT. Bank Mandiri Tbk	854.649.747
	<u>1.691.255.232</u>
Deposito berjangka	
Deposito (IDR)	2.250.000.000
Deposito (USD)	802.716.540
	<u>3.052.716.540</u>
Jumlah kas dan setara kas	<u>4.806.335.613</u>
Tingkat bunga deposito berjangka per tahun	
Rupiah	7%
Dollar	1,75%

4. Piutang Usaha

	30 Sept 2011/ Sept 30, 2011
Piutang Pelanggan	296.006.251
Piutang Cabang	1.718.974.824
Piutang Pembeli Waralaba	148.245.532
	<u>2.163.226.607</u>

Piutang kepada pembeli waralaba timbul terutama dari penjualan bahan makanan dan minuman yang digunakan pembeli waralaba dalam mengoperasikan restorannya.

Tidak dibuat penyisihan piutang tidak tertagih untuk akun ini karena manajemen berkeyakinan saldo piutang tersebut akan tertagih seluruhnya.

5. Persediaan

	30 Sept 2011/ Sept 30, 2011
Makanan	393.393.303
Minuman	268.959.043
Material	300.767.981
Lain-lain	26.062.558
	<u>989.182.885</u>

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n. Dividends

Final dividend distributions are recognized as a liability when the dividends are approved in the Company's General Meeting of the Shareholders. Interim dividend distributions are recognized as a liability when the dividends are approved by a Board a Directors' resolution, approval has been obtained from the Board of Commissioners and public announcement has been made.

o. Segment reporting

Segment information is presented based upon identifiable business segments. A business segment is a distinguishable component that engages in providing products and services subject to risks and returns which are different from those of other business segments.

3. Cash and Cash Equivalents

	31 Dec 2010 / Dec 31, 2010	
	112.579.675	Cash
		Cash in Banks
		PT. Bank Central Asia Tbk
	331.241.472	PT. CIMB Niaga Tbk
	419.954.618	PT. Bank Mandiri Tbk
	2.833.242.059	
	<u>3.584.438.149</u>	Time deposits
		Time deposits (IDR)
	2.000.000.000	Time deposits (USD)
	823.500.000	
	<u>2.823.500.000</u>	
Jumlah kas dan setara kas	<u>6.520.517.824</u>	Total cash and cash equivalents
Tingkat bunga deposito berjangka per tahun		Interest rate per annum on time deposits
Rupiah	7%	Rupiah
Dollar	1,75%	Dollar

4. Accounts Receivables

	31 Dec 2010 / Dec 31, 2010	
	316.463.029	Customer receivables
	1.625.056.279	Outlets receivables
	285.136.480	Franchisee receivables
	<u>2.226.655.788</u>	

Franchisee receivables arose from the sales of food and beverage supplies which are used by franchisee in operating its restaurant.

Management has not made a provision for doubtful accounts as the management believes that these receivables will be collectible in full.

5. Inventories

	31 Dec 2010 / Dec 31, 2010	
	303.345.740	Food
	292.803.422	Beverage
	300.767.981	Material
	35.792.702	Other
	<u>932.709.845</u>	

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Tidak dibuat penyisihan untuk persediaan usang dan tidak laris karena management berkeyakinan tidak ada persediaan usang dan persediaan tidak terpakai/tidak laris.

Management has not made a provision for obsolete and unused/slow moving inventories as management believes that there is no obsolete and unused/slow moving inventories.

6. Uang muka

Akun ini merupakan uang muka untuk pengoperasian restoran.

6. Advances

This account represents advances for operating the restaurants.

7. Aset tetap

7. Fixed assets

Sembilan bulan 2011	Saldo awal / Beginning balance	Penambahan / Addition	Pengurangan / Deduction	Saldo Akhir / Ending balance	Nine months 2011
Harga Perolehan					Acquisition cost
Bangunan	6.333.473.650	474.038.770	-	6.807.512.420	Building
Peralatan kantor	2.223.014.695	195.520.000	-	2.418.534.695	Office equipments
Perlengkapan restoran	5.141.433.421	213.568.340	58.000.000	5.297.001.761	Restaurant equipments
Peralatan musik	691.175.570	53.792.500	-	744.968.070	Music equipments
Kendaraan	873.837.000	-	-	873.837.000	Vehicles
Peralatan permainan	140.165.199	-	-	140.165.199	Games equipments
	<u>15.403.099.535</u>	<u>936.919.610</u>	<u>58.000.000</u>	<u>16.282.019.145</u>	
Akumulasi penyusutan					Accumulated depreciation
Bangunan	2.866.248.231	283.836.508	-	3.150.084.739	Building
Peralatan kantor	2.103.477.281	97.178.900	-	2.200.656.181	Office equipments
Perlengkapan restoran	4.610.648.622	346.184.345	58.000.000	4.898.832.967	Restaurant equipments
Peralatan musik	546.099.215	47.585.093	-	593.684.308	Music equipments
Kendaraan	873.837.000	-	-	873.837.000	Vehicles
Peralatan permainan	139.017.737	1.147.462	-	140.165.199	Games equipments
	<u>11.139.328.086</u>	<u>775.932.308</u>	<u>58.000.000</u>	<u>11.857.260.394</u>	
Nilai Buku	<u>4.263.771.449</u>			<u>4.424.758.751</u>	Book Value
Tahun 2010	Saldo awal / Beginning balance	Penambahan / Addition	Pengurangan / Deduction	Saldo Akhir / Ending balance	Year 2010
Harga Perolehan					Acquisition cost
Bangunan	9.443.735.599	-	3.110.261.949	6.333.473.650	Building
Peralatan kantor	2.745.715.445	9.209.000	531.909.750	2.223.014.695	Office equipments
Perlengkapan restoran	6.417.850.603	104.685.509	1.381.102.691	5.141.433.421	Restaurant equipments
Peralatan musik	760.456.070	47.400.000	116.680.500	691.175.570	Music equipments
Kendaraan	873.837.000	-	-	873.837.000	Vehicles
Peralatan permainan	328.186.949	-	188.021.750	140.165.199	Games equipments
	<u>20.569.781.666</u>	<u>161.294.509</u>	<u>5.327.976.640</u>	<u>15.403.099.535</u>	
Akumulasi penyusutan					Accumulated depreciation
Bangunan	4.900.156.087	467.757.137	2.501.664.993	2.866.248.231	Building
Peralatan kantor	2.244.068.094	210.197.634	350.788.447	2.103.477.281	Office equipments
Perlengkapan restoran	5.013.326.537	633.216.675	1.035.894.590	4.610.648.622	Restaurant equipments
Peralatan musik	589.804.130	64.804.918	108.509.833	546.099.215	Music equipments
Kendaraan	873.837.000	-	-	873.837.000	Vehicles
Peralatan permainan	295.857.107	19.482.380	176.321.750	139.017.737	Games equipments
	<u>13.917.048.955</u>	<u>1.395.458.744</u>	<u>4.173.179.613</u>	<u>11.139.328.086</u>	
Nilai Buku	<u>6.652.732.711</u>			<u>4.263.771.449</u>	Book Value

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Sembilan bulan 2010	Saldo awal / Beginning balance	Penambahan / Addition	Pengurangan / Deduction	Saldo Akhir / Ending balance	Nine months 2010
Harga Perolehan					Acquisition cost
Bangunan	9.443.735.599		2.626.468.828	6.817.266.771	Building
Peralatan kantor	2.745.715.445	2.959.000	479.234.750	2.270.689.695	Office equipments
Perlengkapan restoran	6.417.850.603	36.799.419	1.345.275.518	5.125.947.504	Restaurant equipments
Peralatan musik	760.456.070	8.400.000	116.680.500	652.175.570	Music equipments
Kendaraan	873.837.000	-	-	873.837.000	Vehicles
Peralatan permainan	328.186.949		188.021.750	140.165.199	Games equipments
	<u>20.569.781.666</u>	<u>48.158.419</u>	<u>4.755.681.346</u>	<u>15.880.081.739</u>	
Akumulasi penyusutan					Accumulated depreciation
Bangunan	4.900.156.087	382.589.583	2.244.800.572	3.037.945.098	Building
Peralatan kantor	2.244.068.094	162.409.289	337.579.067	2.068.898.316	Office equipments
Perlengkapan restoran	5.013.326.537	485.419.231	1.021.449.716	4.477.296.052	Restaurant equipments
Peralatan musik	589.804.130	48.877.636	108.509.833	530.171.933	Music equipments
Kendaraan	873.837.000	-	-	873.837.000	Vehicles
Peralatan permainan	295.857.107	16.427.077	176.321.750	135.962.434	Games equipments
	<u>13.917.048.955</u>	<u>1.095.722.816</u>	<u>3.888.660.938</u>	<u>11.124.110.833</u>	
Nilai Buku	<u>6.652.732.711</u>			<u>4.755.970.906</u>	Book Value

Beban penyusutan dialokasikan sebagai berikut :

Depreciation expense is allocated as follows :

	30 Sept 2011/ Sept 30, 2011	30 Sept 2010/ Sept 30, 2010	
Beban penjualan dan pemasaran	108.370.602	285.057.344	Sales and marketing expenses
Beban umum dan administrasi	202.002.321	153.231.782	General and administration expenses
Harga pokok penjualan	465.559.385	657.433.690	Cost of good sold
	<u>775.932.308</u>	<u>1.095.722.816</u>	

Pada tanggal 30 September 2011, perusahaan telah mengasuransikan seluruh asetnya dengan nilai pertanggungan sebesar Rp 10.520.000.000. Manajemen berkeyakinan bahwa nilai pertanggungan asuransi tersebut cukup untuk menutup kemungkinan kerugian yang timbul dari resiko tersebut.

As of September 30, 2011, the Company has insured all the assets with total coverage of Rp 10.520.000.000. Management believes that the said amount of insurance coverage is adequate to cover possible losses from the said risks.

8. Aset lain-lain

8. Other assets

	30 Sept 2011/ Sept 30, 2011	31 Dec 2010 / Dec 31, 2010	
Biaya pra operasi			Pre-operation cost
Biaya perolehan	906.776.232	906.776.232	Costs
Akumulasi amortisasi	(906.776.232)	(843.860.753)	Accumulated depreciation
	<u>-</u>	<u>62.915.479</u>	
Uang jaminan sewa gedung, listrik, telephone, dll	367.085.020	576.864.308	Deposit for building rent, electricity telephone, etc
	<u>367.085.020</u>	<u>639.779.787</u>	

9. Hutang Usaha

9. Accounts Payable

Akun ini merupakan liabilitas kepada para pemasok yang timbul terutama dari pembelian bahan baku.

This accounts are liabilities to the suppliers mainly arising from purchase of raw material

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	30 Sept 2011/ Sept 30, 2011
Pandurasa Kharisma	5.262.000
Cakrawala Mega Indah	99.798.900
Indoguna Meat Shop	30.016.425
Intermas Tata Trading	1.600.008
Kharisma Adi Nugraha	23.404.100
Mitratama Kencana Sakti	88.967.000
Putra Mandiri	-
San Miquel Purefoods	25.164.820
Sukanda Jaya	63.549.993
Selatan Jaya Prima Perkasa	15.937.992
Farid Ridwan Effendy	-
Mulia Raya Agrijaya	101.399.974
Garuda Food	23.100.000
WHC	24.963.225
Lain-lain dibawah Rp 20.000.000	231.463.685
	<u>734.628.122</u>

Analisis umur hutang usaha adalah sebagai berikut :

	30 Sept 2011/ Sept 30, 2011
Lancar	356.212.247
Jatuh tempo 30 - 90 hari	186.448.893
Jatuh tempo > 90 hari	191.966.982
	<u>734.628.122</u>

10. Pajak

a. Hutang Pajak

	30 Sept 2011/ Sept 30, 2011
Pajak Hotel & Restoran	178.147.540
PPh pasal 21	7.175.607
PPh pasal 23	17.455.580
PPN	19.281.577
	<u>222.060.304</u>

b. Beban Pajak

	30 Sept 2011/ Sept 30, 2011
Pajak kini	-
Manfaat pajak tangguhan	(144.455.342)
	<u>(144.455.342)</u>

Rekonsiliasi antara laba sebelum pajak penghasilan menurut laporan laba rugi komprehensif konsolidasian dengan taksiran penghasilan kena pajak Perusahaan untuk periode yang berakhir 30 September 2011 dan 2010 adalah sebagai berikut :

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25.380.000	Pandurasa Kharisma
70.728.900	Cakrawala Mega Indah
40.299.890	Indoguna Meat Shop
105.599.977	Intermas Tata Trading
56.391.275	Kharisma Adi Nugraha
116.552.600	Mitratama Kencana Sakti
39.600.000	Putra Mandiri
35.841.645	San Miquel Purefoods
57.984.865	Sukanda Jaya
27.589.995	Selatan Jaya Prima Perkasa
52.216.000	Farid Ridwan Effendy
600.000	Mulia Raya Agrijaya
11.270.000	Garuda Food
-	WHC
393.762.924	Others under Rp 20.000.000
<u>1.033.818.071</u>	

The aging analysis of trade payables is as follow

31 Dec 2010 /
Dec 31, 2010

618.865.729	Current
192.199.765	Overdue in 30 - 90 days
222.752.577	Overdue in > 90 days
<u>1.033.818.071</u>	

10. Taxation

a. Taxes Payable

	31 Dec 2010 / Dec 31, 2010
169.796.871	Hotel and Restaurant Tax
23.989.987	Tax Article 21
23.424.029	Tax Article 23
9.290.971	Value Added Tax
<u>226.501.858</u>	

b. Tax Expenses

	30 Sept 2010 / Sept 30, 2010
-	Current tax
(182.274.608)	Deffered tax benefit
<u>(182.274.608)</u>	

The reconciliation between income before tax per consolidated statements of comprehensive income and the Company's estimated taxable income for the period ended September 30, 2011 and 2010 are as follows :

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	30 Sept 2011/ Sept 30, 2011	30 Sept 2010 / Sept 30, 2010	
Rugi sebelum pajak menurut laporan laba rugi komprehensif konsolidasian	(653.726.966)	769.970.289	Loss before tax per consolidated statements of comprehensive income
Rugi anak perusahaan sebelum pajak penghasilan	(16.800)	(340.139.559)	Loss before tax of subsidiary
Laba sebelum pajak penghasilan	(653.710.166)	1.110.109.848	Income before tax of the Company
Pajak Kini			Current Tax
Perbedaan waktu			Temporary difference
Beban depresiasi dan amortisasi	(424.708.838)	(1.148.751.338)	Depreciation and amortization expense
Imbalan kerja	153.112.531	172.152.750	Employee benefit
Perbedaan permanen			Permanent difference
Beban yang tidak dapat dikurangkan	235.968.550	649.780.780	Non deductible expenses
Pendapatan bunga	(127.275.510)	(63.272.276)	Interest income
	108.693.040	586.508.504	
Laba kena pajak (rugi fiskal) sebelum kompensasi rugi fiskal	(816.613.433)	720.019.764	Taxable income (tax loss) before tax loss carry forward
Kompensasi rugi fiskal			Tax loss carry forward
Tahun 2004	(389.245.380)	(389.245.380)	2004
Tahun 2006	(2.250.743.977)	(2.250.743.977)	2006
Tahun 2007	(1.796.161.426)	(1.796.161.426)	2007
Tahun 2008	(19.202.774)	(19.202.774)	2008
Laba kena pajak (rugi fiskal)	(5.271.966.990)	(3.735.333.793)	Taxable income (tax loss)
Beban pajak kini	NIHIL	NIHIL	Current tax expense

Rekonsiliasi antara beban pajak penghasilan perusahaan dan hasil perkalian laba sebelum pajak penghasilan perusahaan dengan tarif pajak yang berlaku adalah sebagai berikut:

Reconciliation between the Company's income tax expense and the theoretical tax amount on the Company's profit before income tax are as follows:

	30 Sept 2011/ Sept 30, 2011	30 Sept 2010 / Sept 30, 2010	
Laba sebelum pajak penghasilan	(653.726.966)	769.970.289	Profit before income tax
Pajak dihitung pada tarif pajak yang berlaku	-	-	Tax calculated at applicable tax rates
Penghasilan bunga kena pajak final	(127.275.510)	(63.272.276)	Interest income subject to final tax
Bagian rugi/(laba) bersih anak perusahaan	16.800	340.139.559	Share of net loss/(income) of subsidiaries
Beban yang tidak dapat diuntungkan	235.968.550	649.780.780	Non-deductible expenses
Rugi fiskal	(4.455.353.557)	(4.455.353.557)	Fiscal loss
Perbedaan Temporer	(271.596.307)	(976.598.588)	Temporary difference
Denda Pajak	-	-	Tax administrative sanctions
Kebijakan pajak (Sunset Policy)	-	-	Sunset Policy
Penyesuaian tarif pajak	-	-	Tax rate adjustment
Beban pajak penghasilan	(5.271.966.990)	(3.735.333.793)	Income tax expense

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c. Aset (liabilitas) Pajak Tangguhan

	31 Dec 2010 / Dec 31, 2010	Dibebankan ke laporan laba rugi komprehensif konsolidasian / Charge to consolidated statement of comprehensive income	30 Sept 2011/ Sept 30, 2011	
Aset/(liabilitas) pajak tangguhan Grup	(1.995.401.422)	(144.455.342)	(2.139.856.764)	Deferred tax assets/(liabilities) of the Group
Aset pajak tangguhan/(liabilitas) perusahaan :				Deferred tax assets/(liabilities) of the company
- Penyisihan dan beban yang masih harus dibayar	-	-	-	Provisions and accrued expenses -
- Perbedaan antara nilai buku bersih komersial dan fiskal dari aset tetap dan aset tidak berwujud	(3.613.931.366)	(106.177.210)	(3.720.108.576)	Difference between commercial and - fiscal net book value of fixed assets and intangible assets
- liabilitas imbalan kerja	1.618.529.944	(38.278.133)	1.580.251.811	Employee benefits obligation
	<u>(1.995.401.422)</u>	<u>(144.455.342)</u>	<u>(2.139.856.764)</u>	

	31 Dec 2009 / Dec 31, 2009	Dibebankan ke laporan laba rugi komprehensif konsolidasian / Charge to consolidated statement of comprehensive income	31 Dec 2010/ Dec 31, 2010	
Aset/(liabilitas) pajak tangguhan Grup	(1.904.869.320)	(90.532.102)	(1.995.401.422)	Deferred tax assets/(liabilities) of the Group
Aset pajak tangguhan/(liabilitas) perusahaan :				Deferred tax assets/(liabilities) of the company
- Penyisihan dan beban yang masih harus dibayar	-	-	-	Provisions and accrued expenses -
- Perbedaan antara nilai buku bersih komersial dan fiskal dari aset tetap dan aset tidak berwujud	(3.472.361.753)	(141.569.613)	(3.613.931.366)	Difference between commercial and - fiscal net book value of fixed assets and intangible assets
- liabilitas imbalan kerja	1.567.492.433	51.037.511	1.618.529.944	Employee benefits obligation
	<u>(1.904.869.320)</u>	<u>(90.532.102)</u>	<u>(1.995.401.422)</u>	

Pajak tangguhan

Pada tanggal 30 September 2011 dan 2010, Grup tidak mengakui adanya aset pajak tangguhan dari kerugian fiskal dengan mempertimbangkan bahwa kecil kemungkinan penghasilan kena pajak masa mendatang dapat mengkompensasi kerugian fiskal tersebut dalam waktu yang memadai.

Administrasi

Berdasarkan Undang-undang perpajakan yang berlaku di Indonesia, Perusahaan dan anak perusahaan melaporkan pajak terhutang berdasarkan perhitungan sendiri (self assessment). Direktorat Jendral Pajak ("DJP") dapat menetapkan atau mengubah liabilitas pajak dalam batas waktu sepuluh tahun sejak tanggal terhutangnya pajak, atau akhir tahun 2013, maka yang lebih awal. Ketentuan baru yang berlaku mulai tahun pajak 2008, menentukan bahwa DJP dapat menetapkan atau mengubah liabilitas pajak dalam batas waktu lima tahun sejak saat terhutangnya pajak.

Deferred Tax

As of September 30, 2011 and 2010, the Group did not recognize the deferred tax assets on its fiscal loss considering that it is not probable that the future foreseeable taxable income will sufficiently be available to utilize the unused losses.

Administration

Under the tax laws in force in Indonesia, the Company and its subsidiaries reported a tax due based on self assessment. The Directorate General of Tax ("DGP") may assess or amend taxes within ten years from the time the tax becomes due, or until the end of 2013, whichever is earlier. New rules applicable commencing 2008 fiscal year stipulate that the DGP may assess or amend taxes within five years of the time the tax become due.

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11. Biaya Masih Harus Dibayar

	30 Sept 2011/ Sept 30, 2011
Sewa Gedung	272.585.691
Service Charge	134.221.288
Cadangan untuk penggantian peralatan usaha	11.755.171
Cadangan SDM	37.931.320
Utility	96.366.115
Lain-lain	7.932.905
	<u>560.792.490</u>

12. Hutang kepada pihak-pihak berelasi

	30 Sept 2011/ Sept 30, 2011
Indrajaty Hadi Wardoyo	18.138.723.975
Solid Capital Limited	3.451.584.069
	<u>21.590.308.044</u>

a. Berdasarkan surat referensi SWA/CS tanggal 20 September 2005 disebutkan bahwa Credit Suisse Singapore Branch, memberikan persetujuan fasilitas kredit kepada Grup, dengan sata perkreditan antara lain sebagai berikut :

- i. Fasilitas kredit
 - a. Cerukan atas akun giro : 2,00 %
 - b. Uang muka tetap
 - c. Garansi dikeluarkan oleh Bank sesuai permintaan peminjam
- ii. Jumlah kredit USD 2.000.000 (dua juta dollar Amerika Serikat)
- iii. Suku bunga
 - a. Cerukan atas akun giro : 2,00 %
 - b. Uang muka tetap : 0,50 %
 - c. Garansi dikeluarkan oleh Bank sesuai permintaan peminjam : 2,00 %

b. Berdasarkan Perjanjian Hutang No. 01/EAT-IHM/04/10 tanggal 19 April 2010 antara Indrajaty Hadi Wardoyo dengan Grup disebutkan bahwa Grup menerima pinjaman dari Indrajaty Hadi Wardoyo sebesar maksimal USD 2.000.000 (dua juta dollar Amerika Serikat) yang akan dipergunakan untuk melunasi hutang Grup kepada Credit Suisse Singapore Branch.

Berdasarkan Berita Acara Rapat Umum Pemegang Saham Luar Biasa akte No. 26 tanggal 21 Juni 2010 mencantumkan agenda Rapat Umum Pemegang Saham Luar Biasa atas persetujuan Pemegang Saham atas rencana pembayaran hutang Perseroan di Credit Suisse menjadi hutang Perseroan kepada Indrajaty Hadi Wardoyo.

Berdasarkan Promisorry Note tanggal 21 Mei 2005 disebutkan bahwa Solid Capital Limited memberikan pinjaman kepada Grup sebesar USD 591.203. Sampai dengan laporan ini diterbitkan, Grup telah membayar sebesar USD 200.000 (dua ratus ribu dollar Amerika Serikat).

13. Liabilitas Imbalan Kerja

Grup mencatat liabilitas imbalan kerja karyawan dengan asumsi yang digunakan dalam perhitungan tersebut adalah : 55 tahun untuk usia normal pensiun, rata-rata peningkatan gaji berkisar 7% per tahun dan tingkat diskonto sebesar 7,5% per tahun.

Beban imbalan kerja karyawan yang diakui dalam laporan laba rugi komprehensif konsolidasian adalah sebagai berikut :

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11. Accrued Expenses

	31 Dec 2010 / Dec 31, 2010	
	185.758.431	Building rent
	122.175.341	Service charge
	127.247.469	Reserve for operating equipment
	122.232.158	Reserve for human resources
	87.643.007	Utilities
	61.732.166	Others
	<u>706.788.572</u>	

12. Due to related parties

	31 Dec 2010 / Dec 31, 2010	
	18.426.982.575	Indrajaty Hadi Wardoyo
	3.517.306.173	Solid Capital Limited
	<u>21.944.288.748</u>	

a. Based on the reference letter SWA/CS dated September 20, 2005, it was stated that Credit Suisse Singapore Branch has approved a credit facility for the Group with the following terms :

- i. Credit facility
 - a. Overdraft advanced on current accounts
 - b. Fixed advances
 - c. Issuance of guarantees by the bank ("the guarantees") at the request of the borrower
- ii. Total credit US \$ 2,000,000 (two million United States dollar)
- iii. Interest rate
 - a. Overdraft advanced on current accounts : 2.00 %
 - b. Fixed advances : 0.50 %
 - c. Issuance of guarantees by the bank ("the guarantees") at the request of the borrower : 2.00 %

b. Based on the loan agreement No. 01/EAT-IHM/04/10 dated April 19, 2010 between Indrajaty Hadi Wardoyo with the Group, it was stated that the Group received a loan from Indrajaty Hadi Wardoyo of maximum US \$ 2,000,000 (two million United States dollar) which will be used to pay the loan to Credit Suisse Singapore Branch.

Based on Minutes of the Company's Extraordinary General Meeting of the Shareholders stipulated on Deed No. 26 dated June 21, 2010, stated Agenda of Extraordinary General Meeting of the Shareholders regarding the Shareholders' approval on the plan of the settlement of Company's liability in Credit Suisse into the Company's liability to Indrajaty Hadi Wardoyo.

Based on the promissory note dated May 21, 2005, it was noted that Solid Capital Limited extended a loan to the Group amounting US \$ 591,203. As at the date of the signing of this report, the Group has paid US \$ 200,000 (two hundred thousand United States dollar).

13. Employees' Benefits Obligation

The Group records employee benefits obligation . The assumptions used for the calculation are: normal retirement age is at age 55 years old, average salary increase is at 7 % per annum and discounted rate is at 7.5 % per annum.

Employees' benefits expense recognized in the consolidated statements of comprehensive income was as follows :

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	30 Sept 2011/ Sept 30, 2011
Biaya jasa kini	58.032.558
Biaya bunga	76.024.350
Kerugian aktuarial	(39.664.262)
Amortisasi dari manfaat non vested	7.972.500
Imbalan kerja jangka panjang	50.747.385
	<u>153.112.531</u>

Liabilitas imbalan kerja karyawan yang diakui di laporan posisi keuangan konsolidasian adalah sebagai berikut :

	30 Sept 2011/ Sept 30, 2011
Nilai kini liabilitas yang tidak didanai	2.031.407.792
Keuntungan aktuarial yang belum diakui	-
Biaya jasa lalu yang belum diakui	-
Pembayaran tahun berjalan	(83.789.000)
Laba (rugi) yang belum terealisasi	153.112.531
	<u>2.100.731.323</u>

Saldo dan mutasi

	30 Sept 2011/ Sept 30, 2011
Liabilitas pada awal tahun	2.031.407.792
Beban tahun berjalan yang diakui	153.112.531
Pembayaran tahun berjalan	(83.789.000)
	<u>2.100.731.323</u>

14. Modal Saham

Berdasarkan Akta Notaris No. 65 tanggal 25 Juni 2004 dari Fathiah Helmy SH, Notaris di Jakarta, modal dasar Perseroan berjumlah 160.000.000 saham, masing-masing saham bernilai nominal Rp 125 telah ditempatkan dan disetor penuh 80.000.000 saham dengan jumlah nilai nominal seluruhnya sebesar Rp 10.000.000.000.

Susunan pemegang saham Perseroan pada tanggal 30 September 2011 dan 2010 adalah sebagai berikut :

	Jumlah saham/ Number of shares
Green Palm Resources Pte Ltd	37.964.000
PT. Mutiara Timur Pratama	26.140.000
PT. Eagle Capital	12.500.000
Publik dibawah 5%	3.396.000
	<u>80.000.000</u>

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	30 Sept 2010/ Sept 30, 2010
	73.563.000
	132.961.500
	(42.344.250)
	7.972.500
	-
	<u>172.152.750</u>

Current service cost
Interest cost
Actuarial losses
Amortization of non vested fund
Long term employee benefits

Employees' benefits obligation recognized in the consolidated statement of financial position was as follows :

	31 Dec 2010 / Dec 31, 2010
	1.252.744.161
	917.453.631
	(138.790.000)
	-
	-
	<u>2.031.407.792</u>

Present value of unfunded obligation
Unrecognized actuarial gains
Unrecognized past service cost
Payments during the current year
Unrealized gain (loss)

Balance and movements

	31 Dec 2010 / Dec 31, 2010
	1.886.326.000
	204.150.042
	(59.068.250)
	<u>2.031.407.792</u>

Obligation at the beginning of the year
Expense recognized in the current year
Payments during the current year

14. Share Capital

Based on Notarial Deed of Fathiah Helmy SH, the notary in Jakarta, No. 65 dated June 25, 2004, the Company's authorized capital amounting to 160,000,000 shares, each par value is Rp 125 per share, have been issued and fully paid of 80,000,000 shares with amount of value equal to Rp 10,000,000,000.

A composition of the Company's stockholders as of September 30, 2011 and 2010 are as follows :

	Jumlah/Total	Persentase kepemilikan/ ownership percentage
	4.745.500.000	47,46%
	3.267.500.000	32,68%
	1.562.500.000	15,63%
	424.500.000	4,25%
	<u>10.000.000.000</u>	<u>100,00%</u>

Green Palm Resources Pte Ltd
PT. Mutiara Timur Pratama
PT. Eagle Capital
Public under 5%

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15. Penjualan Bersih

	30 Sept 2011/ Sept 30, 2011
Makanan	17.676.274.109
Minuman	6.354.866.377
Material	1.977.237.916
Lain-lain	24.200.000
	<u>26.032.578.402</u>
Potongan Penjualan	<u>(3.244.846.411)</u>
Penjualan bersih	<u>22.787.731.991</u>

16. Harga Pokok Penjualan

	30 Sept 2011/ Sept 30, 2011
Saldo persediaan awal	932.709.845
Pembelian	12.219.821.961
Saldo persediaan akhir	<u>(989.182.885)</u>
Persediaan digunakan	12.163.348.921
Biaya tenaga kerja langsung	775.394.144
Biaya overhead	<u>1.285.629.233</u>
Total Harga Pokok Penjualan	<u>14.224.372.298</u>

17. Beban Usaha

	30 Sept 2011/ Sept 30, 2011
Beban Penjualan	
Gaji dan tunjangan karyawan	2.151.918.799
Sewa gedung	1.330.333.951
Perlengkapan operasional	585.383.928
Listrik	421.458.785
Perbaikan dan pemeliharaan	366.368.626
Beban promosi	808.818.370
Transportasi	389.422.658
Biaya Bank	156.290.141
Beban lain-lain	1.059.444.422
Beban penyusutan	<u>108.370.602</u>
	<u>7.377.810.282</u>
Beban umum dan administrasi	
Gaji dan tunjangan kantor pusat	1.061.768.881
Beban tenaga ahli	759.053.966
Beban depresiasi & amortisasi	202.002.321
Lain-lain	<u>1.982.330.600</u>
	<u>4.005.155.768</u>

18. Pendapatan lain-lain

Merupakan pendapatan di luar penjualan makanan, minuman, rokok dan barang-barang promosi yang dijual, misalnya pendapatan sewa peralatan, sponsorship dan pengurusan perijinan.

	30 Sept 2011/ Sept 30, 2011
Pendapatan service charge	989.040.530
Beban service charge	<u>(989.040.530)</u>
Pendapatan lain-lain	<u>731.829.365</u>

15. Net Sales

	30 Sept 2010 / Sept 30, 2010
	17.614.144.296
	5.518.915.931
	1.467.254.530
	<u>78.567.997</u>
	<u>24.678.882.754</u>
	<u>(3.100.965.082)</u>
	<u>21.577.917.672</u>

16. Cost of Goods Sold

	30 Sept 2010 / Sept 30, 2010
	1.156.015.492
	10.766.895.617
	<u>(900.185.337)</u>
	11.022.725.772
	997.720.341
	<u>1.437.444.507</u>
	<u>13.457.890.620</u>

17. Operating Expenses

	30 Sept 2010 / Sept 30, 2010
	2.459.664.413
	1.693.511.317
	653.316.420
	328.040.151
	418.043.224
	511.652.857
	170.003.068
	144.023.083
	717.175.247
	<u>285.057.344</u>
	<u>7.380.487.124</u>

18. Other income

This account represents income from other than sales of food, beverages, cigarettes and merchandises, such as income from lease of assets, sponsorship and licenses.

	30 Sept 2010 / Sept 30, 2010
	823.225.793
	<u>(823.225.793)</u>
	<u>1.153.006.359</u>

Food
Beverage
Material
Others

Sales discount

Net sales

Beginning balance of inventories
Purchases
Ending Balance of Inventories

Inventories used
Direct labour cost
Overhead cost

Total Cost of Goods Sold

Selling Expenses

Salary and employee benefit
Building rent
Operating utilities
Electricity
Repair and maintenance
Promotion expenses
Transportation
Bank charges
Other expenses
Depreciation expenses

General and administration expenses

Head office salaries and benefits
Professional expenses
Depreciation & amortization expenses
Others

Service charge income
Service charge expense
Other

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731.829.365

Pendapatan service charge merupakan 10% yang dibebankan kepada pelanggan sehubungan dengan pelayanan yang diberikan dan akan dibayarkan sebagai beban service charge pada bulan berikutnya.

19. Manajemen Resiko Keuangan

Instrumen keuangan utama Perusahaan terdiri dari kas dan setara kas, piutang dan pinjaman kepada pihak berelasi. Instrumen keuangan tersebut terutama langsung berasal dari kegiatan usaha Perusahaan atau untuk tujuan pembiayaan bagi kegiatan operasional Perusahaan.

Telah menjadi kebijakan Perusahaan bahwa tidak akan ada perdagangan dalam instrumen keuangan yang akan dilakukan.

Resiko utama dari instrumen keuangan Perusahaan adalah resiko mata uang dan resiko kredit. Manajemen menelaah dan menyetujui kebijakan untuk mengelola resiko-resiko keuangan sebagai berikut :

Resiko mata uang
Perusahaan tidak mempunyai kebijakan formal lindung nilai transaksi dalam mata uang asing

Resiko kredit
Resiko kredit adalah resiko kerugian yang dapat timbul dari instrumen keuangan dapat mengimbangi gagal bayar dari liabilitasnya. Resiko kredit perusahaan terutama berkaitan dengan piutang pihak pembeli waralaba. Merupakan kebijakan perusahaan untuk memantau posisi keuangan piutang-piutang ini secara terus menerus untuk meminimalisir resiko kredit perusahaan. Kas dan setara kas yang belum jatuh tempo maupun tidak mengalami penurunan nilai di tempatkan dalam institusi keuangan terkemuka.

20. Aset dan liabilitas dalam mata uang asing

Grup memiliki aset dan liabilitas dalam mata uang asing sebagai berikut :

	Mata uang asing/ Foreign Currency	Rupiah / IDR	
Sembilan bulan 2011			Nine months 2011
Aset			Assets
Kas dan setara kas	<u>99.435</u>	<u>877.315.005</u>	Cash and cash equivalents
	<u>99.435</u>	<u>877.315.005</u>	
Liabilitas			Liabilities
Liabilitas kepada pihak berelasi	<u>2.107.028</u>	<u>18.590.308.044</u>	Liabilities to related parties
	<u>2.107.028</u>	<u>18.590.308.044</u>	
Tahun 2010			Year 2010
Aset			Assets
Kas dan setara kas	<u>95.990</u>	<u>863.046.090</u>	Cash and cash equivalents
	<u>95.990</u>	<u>863.046.090</u>	
Liabilitas			Liabilities
Liabilitas kepada pihak berelasi	<u>2.107.028</u>	<u>18.944.288.748</u>	Liabilities to related parties
	<u>2.107.028</u>	<u>18.944.288.748</u>	

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1.153.006.359

Service charge income represent 10% of charges to customers for the service rendered and this will be paid to the employee every end of the next months as the service charge expense.

19. Financial Risk Management

The Company's principal financial instrument comprise of cash and cash equivalent, receivables and loan to related party. These financial instruments mainly originate directly from the Company's operation or are to finance Company's operations.

It is and has been the Company's policy that no trading in financial instruments shall be undertaken.

The main risk arising from the Company's financial instruments are foreign currency risk and credit risk. The management review and approve policies for managing each of these financial risks,, which are described in more detail as follows :

Foreign currency risk
The company does not have a formal hedging policy for foreign currency exposures.

Credit risk
Credit risk is the risk of loss that may arise on outstanding financial instruments should counterpart default on its obligations. The Company's exposures to credit risk are primarily attributable to due from franchisee. It is the Company's policy to monitor the financial outstanding of these receivables on an on-going basis to ensure that the Company is exposed to minimal credit risk. Cash and cash equivalents that are neither past due nor impaired are placed with or entered into with reputable financial institutions.

20. Assets and liabilities in foreign currency

The group owned assets and liabilities in foreign currency as follows :

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21. Informasi segmen

Segmen primer

Sembilan bulan 2011

	Penjualan/ Sales
Storeroom dan Head Office	6.410.981.226
Amigos	9.206.139.733
Papa Ron's Pizza	7.170.611.032
Putt Putt SEAL	-
Total	<u>22.787.731.991</u>
Manfaat (beban) pajak tangguhan	
Rugi setelah pajak	

Sembilan bulan 2010

	Aset/ Assets	Liabilitas/ Liabilities	Ekuitas/ Equity	Jumlah liabilitas dan Ekuitas / Total liabilities and equity
Storeroom dan Head Office	7.107.143.859	26.114.532.452	(5.823.296.998)	20.291.235.454
Amigos	2.822.708.760	664.628.122	10.388.214.446	11.052.842.568
Papa Ron's Pizza	3.961.613.483	732.852.794	(539.464.714)	193.388.080
Putt Putt SEAL	882.300	-	(17.645.117.700)	(17.645.117.700)
Total	<u>13.892.348.402</u>	<u>27.512.013.368</u>	<u>(13.619.664.966)</u>	<u>13.892.348.402</u>

Sembilan bulan 2010

	Penjualan/ Sales	Hasil segmen / Segment result
Storeroom dan Head Office	5.719.852.568	(511.333.805)
Amigos	8.341.740.718	1.728.272.369
Papa Ron's Pizza	7.516.324.386	(106.828.716)
Putt Putt SEAL	-	(340.139.559)
Total	<u>21.577.917.672</u>	<u>769.970.289</u>
Manfaat (beban) pajak tangguhan		<u>(182.274.608)</u>
Rugi setelah pajak		<u>587.695.681</u>

Sembilan bulan 2010

	Aset/ Assets	Liabilitas/ Liabilities	Ekuitas/ Equity	Jumlah liabilitas dan Ekuitas / Total liabilities and equity
Storeroom dan Head Office	9.222.521.146	27.707.265.397	(2.605.885.229)	25.101.380.168
Amigos	3.478.630.766	825.720.490	8.383.049.034	9.208.769.524
Papa Ron's Pizza	3.751.873.351	515.732.619	(524.857.048)	(9.124.429)
Putt Putt SEAL	3.477.118.492	-	(14.370.881.508)	(14.370.881.508)
Total	<u>19.930.143.755</u>	<u>29.048.718.506</u>	<u>(9.118.574.751)</u>	<u>19.930.143.755</u>

22. Kesenambungan Usaha

Perusahaan melaporkan kerugian bersih sebesar Rp 798.182.308 untuk periode yang berakhir 30 September 2011, yang mengakibatkan peningkatan defisit pada ekuitas dari Rp 14.048.231.263 pada periode yang berakhir 31 Desember 2010 menjadi Rp 14.846.413.571 per 30 September 2011 dan defisiensi modal sebesar Rp 13.613.814.976.

Dalam merespon kondisi tersebut, Manajemen akan menerapkan langkah-langkah dan kebijakan untuk mendukung kesinambungan usaha antara lain :

21. Segment information

Primary segment

Nine months 2011

	Hasil segmen / Segment result	
Storeroom dan Head office	(1.938.505.821)	Storeroom dan Head office
Amigos	1.442.698.906	Amigos
Papa Ron's Pizza	(163.753.241)	Papa Ron's Pizza
Putt Putt SEAL	(16.800)	Putt Putt SEAL
Total	(659.576.956)	Total
Deferred tax benefit (expense)	(144.455.342)	Deferred tax benefit (expense)
Loss after tax	(804.032.298)	Loss after tax

Nine months 2011

	Ekuitas/ Equity	Jumlah liabilitas dan Ekuitas / Total liabilities and equity	
Storeroom dan Head office	(5.823.296.998)	20.291.235.454	Storeroom dan Head office
Amigos	10.388.214.446	11.052.842.568	Amigos
Papa Ron's Pizza	(539.464.714)	193.388.080	Papa Ron's Pizza
Putt Putt SEAL	(17.645.117.700)	(17.645.117.700)	Putt Putt SEAL
Total	(13.619.664.966)	13.892.348.402	Total

Nine months 2010

	Hasil segmen / Segment result	
Storeroom dan Head office	(511.333.805)	Storeroom dan Head office
Amigos	1.728.272.369	Amigos
Papa Ron's Pizza	(106.828.716)	Papa Ron's Pizza
Putt Putt SEAL	(340.139.559)	Putt Putt SEAL
Total	769.970.289	Total
Deferred tax benefit (expense)	(182.274.608)	Deferred tax benefit (expense)
Loss after tax	587.695.681	Loss after tax

Nine months 2010

	Ekuitas/ Equity	Jumlah liabilitas dan Ekuitas / Total liabilities and equity	
Storeroom dan Head office	(2.605.885.229)	25.101.380.168	Storeroom dan Head office
Amigos	8.383.049.034	9.208.769.524	Amigos
Papa Ron's Pizza	(524.857.048)	(9.124.429)	Papa Ron's Pizza
Putt Putt SEAL	(14.370.881.508)	(14.370.881.508)	Putt Putt SEAL
Total	(9.118.574.751)	19.930.143.755	Total

22. Going Concern

The company reported net loss amounting to Rp 798.182.308 for the period ended September 30, 2011, resulting increase in deficit from Rp 14.048.231.263 as of December 31, 2010 to Rp 14.846.413.571 as of September 30, 2011 and capital deficiency amounting to Rp 13.613.814.976.

In response to the conditions, the Management will implement these steps and policies to support the Company's going concern :

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- Melakukan efisiensi usaha melalui pengawasan yang memadai terhadap pengeluaran operasional perusahaan, dengan cara mengoptimalkan internal control Perusahaan dan memperbaiki serta menyempurnakan standar operasional perusahaan.
- Manajemen dan pemegang saham akan mendukung kesinambungan usaha Perusahaan, baik secara financial maupun prospek bisnis ke depan dan mempertimbangkan untuk melakukan aksi korporasi yang bertujuan mengembangkan prospek bisnis perusahaan.

23. Komitmen dan Liabilitas Kontinjensi

Per 30 September 2011 dan 2010 tidak ada komitmen dan liabilitas kontinjensi yang material.

24. Kejadian penting setelah tanggal laporan posisi keuangan

Sampai dengan tanggal laporan, tidak ada kejadian penting setelah tanggal laporan posisi keuangan yang mempengaruhi laporan keuangan untuk periode yang berakhir pada tanggal 30 September 2011.

25. Ikatan dan perjanjian

Perusahaan melakukan kerjasama waralaba dengan pihak ketiga untuk menggunakan merek dagang milik Perusahaan "Papa Ron's Pizza". Sesuai dengan perjanjian waralaba, masing-masing pihak pengguna hak waralaba diwajibkan membayar kepada perusahaan berupa biaya waralaba (Franchise Fee) sebesar antara USD 25.000 dan biaya royalti sebesar 5% dari penjualan bersih.

Sampai dengan 30 September 2011, jumlah gerai waralaba ini sebanyak 26 gerai yang tersebar di beberapa wilayah di Indonesia. Jangka waktu perjanjian selama 8 (delapan) tahun sampai 15 (lima belas) tahun, perjanjian terakhir sampai dengan 2019.

26. Reklasifikasi Akun

Beberapa akun dalam laporan keuangan interim konsolidasian untuk tahun yang berakhir 30 September 2010 agar sesuai dengan penyajian laporan keuangan interim konsolidasian untuk tahun yang berakhir 30 September 2011.

	Sebelum reklasifikasi / Before Reclassification	Reklasifikasi / Reclassification	Setelah reklasifikasi / After Reclassification	
Harga Pokok Penjualan	11.022.725.772	2.435.164.848	13.457.890.620	Cost of Goods Sold
Beban penjualan	8.569.476.411	(1.188.989.287)	7.380.487.124	Selling expense
Beban penyusutan dan amortisasi	1.453.273.783	(1.453.273.783)	-	Depreciation and amortization expense
Beban administrasi dan umum	2.478.345.294	207.098.222	2.685.443.516	Administration and general expense

27. Standar dan interpretasi telah diterbitkan tapi belum berlaku efektif

Ikatan Akuntan Indonesia telah menerbitkan beberapa standar akuntansi keuangan revisi yang mungkin berdampak pada laporan keuangan Perusahaan, sebagai berikut:

Standar akuntansi keuangan dan interpretasi akan berlaku untuk laporan keuangan yang periodenya dimulai pada atau setelah 1 Januari 2012.

- PSAK No. 10 : Pengaruh Perubahan Kurs Valuta Asing
- PSAK No. 18 : Akuntansi dan Pelaporan Program Manfaat Purnakarya
- PSAK No. 24 : Imbalan Kerja
- PSAK No. 34 : Kontrak Konstruksi
- PSAK No. 46 : Akuntansi Pajak Penghasilan
- PSAK No. 50 : Instrumen Keuangan: Penyajian
- PSAK No. 53 : Pembayaran Berbasis Saham
- PSAK No. 60 : Instrumen Keuangan: Pengungkapan

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- Improves efficiency by implementing proper monitoring for operational expenses and optimizing internal control to improve the Company's standard operational procedures.
- The management and shareholders will support the Company's going concern, financially as well as future business prospect, and will consider a corporate action to develop future business prospect.

23. Commitments and contingent liabilities

As at September 30, 2011 and 2010 there is no significant commitments and contingent liabilities.

24. Subsequent event

Up to the date of report's, there is no significant event after balance sheet date which might be a significant effect to the financial statements for the period ended September 30, 2011.

25. Agreements

The company cooperate with third parties to use the company's trademark "Papa Ron's Pizza" by Franchise system. In accordance with the franchise agreement, each Franchisee are required to pay franchise fees to the company form USD 25,000 and a royalty fee of 5% of net sales.

As of September 30, 2011, the number of franchised outlets is 26 outlets spread across several regions in Indonesia. Term of agreement for 8 (eight) years until 15 (fifteen) years, the last agreement until 2019.

26. Reclassification of Account

Certain accounts in the consolidated financial statement for the year ended September 30, 2010 have been reclassified to conform to the presentation of the consolidated financial statement for the year ended September 30, 2011.

	Sebelum reklasifikasi / Before Reclassification	Reklasifikasi / Reclassification	Setelah reklasifikasi / After Reclassification	
Harga Pokok Penjualan	11.022.725.772	2.435.164.848	13.457.890.620	Cost of Goods Sold
Beban penjualan	8.569.476.411	(1.188.989.287)	7.380.487.124	Selling expense
Beban penyusutan dan amortisasi	1.453.273.783	(1.453.273.783)	-	Depreciation and amortization expense
Beban administrasi dan umum	2.478.345.294	207.098.222	2.685.443.516	Administration and general expense

27. Standards and interpretations issued but not yet effective

The Indonesian Institute of Accountants has issued the following revised financial accounting standards which might have an impact on the Company's financial statements as follows:

Financial accounting standards and interpretation will be applicable for financial statements covering periods beginning on or after January 1, 2012.

- PSAK No. 10 : The Effects of Changes in Foreign Exchange Rates
- PSAK No. 18 : Accounting and Reporting by Retirement Benefit Plans
- PSAK No. 24 : Employee Benefits
- PSAK No. 34 : Construction Contracts
- PSAK No. 46 : Accounting for Income Taxes
- PSAK No. 50 : Financial Instruments: Presentation
- PSAK No. 53 : Share-based Payment
- PSAK No. 60 : Financial Instruments: Disclosures

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**27. Standar dan interpretasi telah diterbitkan tapi belum berlaku efektif
(lanjutan)**

- PSAK No. 61 : Akuntansi Hibah Pemerintah dan Pengungkapan Bantuan Pemerintah
- ISAK No. 13 : Lindung Nilai Investasi Neto dalam Kegiatan Usaha Luar Negeri
- ISAK No. 15 : PSAK No. 24 - Batas Aset Imbalan Pasti, Persyaratan Pendanaan Minimum dan Interaksinya
- ISAK No. 20 : Pajak Penghasilan – Perubahan Dalam Status Pajak Entitas atau Para Pemegang Saham

Standar dan interpretasi baru/revisi ini merupakan hasil konvergensi Standar Pelaporan Keuangan Internasional (*International Financial Reporting Standards*).

SEPTEMBER 30, 2011 (UNAUDITED) DAN DECEMBER 31, 2010 (AUDITED)
AND FOR THE NINE MONTHS PERIOD ENDED
SEPTEMBER 30, 2011 AND 2010 (UNAUDITED)
(In Full Rupiah)

27. Standards and interpretations issued but not yet effective (continued)

- PSAK No. 61 : Accounting for Government Grants and Disclosure of Government Assistance
- ISAK No. 13 : Hedge of a Net Investment in a Foreign Operation
- ISAK No. 15 : PSAK No. 24 - The Limit on a Defined/Benefit Asset, Minimum Funding Requirements and their Interaction
- ISAK No. 20 : Income Taxes – Changes in the Tax Status of an Entity or its Shareholders

These new/revised standards and interpretations resulted from convergence to International Financial Reporting Standards.