



STIE-PPI
AKUNTANSI - MANAJEMEN
Terakreditasi B

SURAT KEPUTUSAN
KETUA SEKOLAH TINGGI ILMU EKONOMI
PUTRA PERDANA INDONESIA
Nomor : 215d/01-A.01/43194/V/2023

Tentang
DOSEN PEMBIMBING SKRIPSI TAHUN AKADEMIK 2022/2023 GENAP
PROGRAM STUDI AKUNTANSI

KETUA STIE PUTRA PERDANA INDONESIA,

- Menimbang : 1. Bahwa untuk menjamin kelancaran penyelesaian proses penyusunan skripsi mahasiswa Program Studi Akuntansi Sekolah Tinggi Ilmu Ekonomi Ppi Tahun Akademik 2022/2023, perlu mengangkat Dosen Pembimbing Skripsi.
2. Bahwa nama yang tercantum dalam surat keputusan ini telah memenuhi syarat ketentuan akademik dan mempunyai kemampuan untuk melaksanakan tugas tersebut.
- Mengingat : 1. UU No. 12 Tentang Pendidikan Tinggi.
2. Permendikbud No. 3 Tahun 2020 Tentang Standar Nasional Pendidikan Tinggi
3. Permendikbud No. 50 Tahun 2014 Tentang Sistem Penjaminan Mutu Pendidikan Tinggi
4. Statuta Sekolah Tinggi Ilmu Ekonomi Ppi
- Memperhatikan : Hasil keputusan rapat pimpinan Sekolah Tinggi Ilmu Ekonomi PPI tentang Penetapan Dosen Pembimbing Skripsi untuk Tahun Akademik 2022/2023 di Sekolah Tinggi Ilmu Ekonomi Ppi Tangerang.

MEMUTUSKAN :

- Menetapkan : 1. Mengangkat dan menetapkan dosen pembimbing skripsi:

| | |
|--------------------|----------------------|
| Nama | SUMARYO, S.E., M.Ak. |
| NIDN | 0411087202 |
| Jabatan Fungsional | LEKTOR |

Dalam penyusunan Skripsi Mahasiswa:

| | |
|---------------|-----------------|
| Nama | DHITA FAHRIYANI |
| NIM | 1916220057 |
| Program Studi | AKUNTANSI |



STIE-PPI

AKUNTANSI - MANAJEMEN
Terakreditasi B

2. Tugas membimbing Skripsi selama 1 (satu) semester dan dapat diperpanjang selama 1 (satu) semester berikutnya.
3. kepadanya diberikan tunjangan honor sesuai dengan ketentuan yang berlaku di Sekolah Tinggi Ilmu Ekonomi Ppi.
4. Surat Keputusan ini berlaku mulai tanggal surat keputusan ini ditetapkan dan apabila dikemudian hari terdapat kekeliruan akan dilakukan perbaikan sebagaimana mestinya.

Ditetapkan di : Tangerang
Pada tanggal : 05 Juni 2023

Ketua



Dr. H. Juanda, S.E., S.H., M.M
NIP. 1941100001

Tembusan :

1. Ketua Yayasan PPI
2. BPH Yayasan PPI
3. Arsip

The original consolidated financial statements included herein are in the Indonesian language

**PT ASIAPLAST INDUSTRIES Tbk
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2021
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT ASIAPLAST INDUSTRIES Tbk
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
As of December 31, 2021
(Expressed in Rupiah, Unless Otherwise Stated)**

| | 31 Desember 2021/ December 31, 2021 | Catatan/ Notes | 31 Desember 2020/ December 31, 2020 | |
|--|--|-------------------|--|---|
| ASET | | | | ASSETS |
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan setara kas | 58.744.257.163 | 2,4,33,34,35 | 40.705.950.961 | Cash and cash equivalents |
| Piutang usaha - pihak ketiga - neto | 54.293.191.641 | 2,3 5,33,34 | 47.733.434.977 | Trade receivables - third parties - net |
| Persediaan - neto | 58.856.511.835 | 6 | 47.328.711.480 | Inventories - net |
| Uang muka | 720.465.986 | 7 | 590.007.611 | Advance payments |
| Biaya dibayar di muka | 218.751.040 | 2,8 | 258.116.548 | Prepaid expenses |
| Pajak dibayar di muka | 27.130.525 | | 67.987.692 | Prepaid taxes |
| Aset keuangan lancar lainnya | 714.524.607 | 2,33,34 | 59.709.596 | Other current financial assets |
| TOTAL ASET LANCAR | 173.574.832.797 | | 136.743.918.865 | TOTAL CURRENT ASSETS |
| ASET TIDAK LANCAR | | | | NON-CURRENT ASSETS |
| Investasi dalam surat berharga | 5.825.788.800 | 2,9,33,34 | 5.383.923.000 | Investment in marketable securities |
| Uang muka pembelian aset tetap | 3.606.177.000 | 10 2,3,11 | - | Advance for purchase of fixed assets |
| Aset tetap - neto | 236.275.943.315 | 14,19,25,27 | 250.324.490.619 | Fixed assets - net |
| Aset hak-guna - neto | 11.791.568.852 | 12 | 13.235.434.426 | Right-of-use assets - net |
| Taksiran tagihan pajak penghasilan | - | 2,17g | 528.131.900 | Estimated claims for tax refund |
| Aset keuangan tidak lancar lainnya | 206.342.900 | 2,13,33 | 224.996.900 | Other non-current financial assets |
| TOTAL ASET TIDAK LANCAR | 257.705.820.867 | | 269.696.976.845 | TOTAL NON-CURRENT ASSETS |
| TOTAL ASET | 431.280.653.664 | | 406.440.895.710 | TOTAL ASSETS |
| LIABILITAS DAN EKUITAS | | | | LIABILITIES AND EQUITY |
| LIABILITAS | | | | LIABILITIES |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Utang bank jangka pendek | 56.023.228.940 | 2,14,33,34,38 | 53.381.073.328 | Short-term bank loans |
| Utang usaha | | 2,33,34 | | Trade payables |
| Pihak ketiga | 30.026.809.639 | 15 | 15.379.116.435 | Third parties |
| Pihak berelasi | 24.900.000 | 32 | 86.783.600 | Related party |
| Utang lain-lain - pihak ketiga | 3.869.741.701 | 2,16,33,34 | 1.249.871.970 | Other payables - third parties |
| Utang pajak | 8.607.250.693 | 3,17a | 4.729.113.420 | Taxes payable |
| Beban akrual | 2.682.936.205 | 18,33,34 | 2.942.550.758 | Accrued expenses |
| Uang muka pelanggan | 1.268.622.768 | | 1.666.092.598 | Advance from customers |
| Liabilitas imbalan kerja jangka pendek | 147.971.022 | 30 | - | Short-term employee benefits liability |
| Bagian utang bank jangka panjang yang jatuh tempo dalam waktu satu tahun | 5.280.446.808 | 2,11,19,33,34 | 6.780.446.808 | Current maturities of long-term bank loan |
| Pinjaman dari pihak berelasi | 22.125.493.907 | 2,32,33,34 | - | Due to a related party |
| Utang pembiayaan konsumen | 459.691.800 | 2,33,34 | - | Consumer financing payable |
| TOTAL LIABILITAS JANGKA PENDEK | 130.517.093.483 | | 86.215.048.917 | TOTAL CURRENT LIABILITIES |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

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

The original consolidated financial statements included herein are in the Indonesian language.

**PT ASIAPLAST INDUSTRIES Tbk
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2021
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT ASIAPLAST INDUSTRIES Tbk
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION (continued)
As of December 31, 2021
(Expressed in Rupiah, Unless Otherwise Stated)**

| | 31 Desember 2021/ December 31, 2021 | Catatan/ Notes | 31 Desember 2020/ December 31, 2020 | |
|--|--|-------------------|--|--|
| LIABILITAS DAN EKUITAS | | | | LIABILITIES AND EQUITY |
| LIABILITAS | | | | LIABILITIES |
| LIABILITAS JANGKA PANJANG | | | | NON-CURRENT LIABILITIES |
| Pinjaman dari pihak-pihak berelasi | 41.150.000.000 | 2,32,38 | 72.642.304.568 | Due to related parties |
| Liabilitas imbalan kerja jangka panjang | 22.225.971.668 | 2,3,30 | 21.164.364.833 | Long-term employee benefits liability |
| Liabilitas pajak tangguhan - neto | 2.392.483.587 | 3,17e | 8.562.579.810 | Deferred tax liabilities - net |
| Utang bank jangka panjang - setelah dikurangi bagian jangka pendek | 3.960.335.107 | 2,19,33,38 | 11.865.781.916 | Long-term bank loan-net of current portion |
| TOTAL LIABILITAS JANGKA PANJANG | 69.728.790.362 | | 114.235.031.127 | TOTAL NON-CURRENT LIABILITIES |
| TOTAL LIABILITAS | 200.245.883.845 | | 200.450.080.044 | TOTAL LIABILITIES |
| EKUITAS | | | | EQUITY |
| EKUITAS YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK | | | | EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENTS ENTITY |
| Modal saham - nilai nominal Rp100 per saham | | | | Share capital - par value Rp100 per share |
| Modal dasar - 4.000.000.000 lembar saham | | | | Authorized - 4,000,000,000 shares |
| Modal ditempatkan dan disetor penuh - 1.362.671.400 lembar saham | 136.267.140.000 | 20 | 136.267.140.000 | Issued and fully paid - 1,362,671,400 shares |
| Tambahan modal disetor - neto | (8.407.840.449) | 2,21 | (8.407.840.449) | Additional paid-in capital - net |
| Komponen ekuitas lainnya | 12.750.270.426 | | 12.750.270.426 | Other component of equity |
| Saldo laba | | | | Retained earnings |
| Telah ditentukan penggunaannya | 4.100.000.000 | 22 | 4.100.000.000 | Appropriated |
| Belum ditentukan penggunaannya | 86.594.674.089 | | 63.361.876.353 | Unappropriated |
| Penghasilan komprehensif lain | (184.418.283) | 9 | (2.001.054.202) | Other comprehensive income |
| SUB-TOTAL | 231.119.825.783 | | 206.070.392.128 | SUB-TOTAL |
| KEPENTINGAN NON-PENGENDALI | (85.055.964) | | (79.576.462) | NON-CONTROLLING INTERESTS |
| TOTAL EKUITAS | 231.034.769.819 | | 205.990.815.666 | TOTAL EQUITY |
| TOTAL LIABILITAS DAN EKUITAS | 431.280.653.664 | | 406.440.895.710 | TOTAL LIABILITIES AND EQUITY |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan

The accompanying notes form an integral part of these consolidated

The original consolidated financial statements included herein are in the Indonesian language.

**PT ASIAPLAST INDUSTRIES Tbk
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2021
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT ASIAPLAST INDUSTRIES Tbk
AND ITS SUBSIDIARY
CONSOLIDATED
STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the Year Ended
December 31, 2021
(Expressed in Rupiah, Unless Otherwise Stated)**

| | Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31, | | | |
|--|--|-------------------|------------------------|---|
| | 2021 | Catatan/ Notes | 2020 | |
| PENDAPATAN DARI KONTRAK DENGAN PELANGGAN | 420.717.433.375 | 2,23,36 | 325.538.152.468 | REVENUE FROM CONTRACTS WITH CUSTOMERS |
| BEBAN POKOK PENJUALAN | (357.786.876.359) | 2,6,12,24,36 | (278.236.221.095) | COST OF GOODS SOLD |
| LABA BRUTO | 62.930.557.016 | | 47.301.931.373 | GROSS PROFIT |
| Beban penjualan | (11.434.558.091) | 2,11,25 | (12.138.615.245) | Selling expenses |
| Beban umum dan administrasi | (23.907.336.211) | 2,11 | (28.605.256.698) | General and administrative expenses |
| Pendapatan lainnya | 6.328.798.765 | 6,27 | 3.776.378.634 | Other income |
| Beban lainnya | (1.768.219.514) | 5,6,28 | (1.832.604.389) | Other expenses |
| LABA USAHA | 32.149.241.965 | | 8.501.833.675 | PROFIT FROM OPERATIONS |
| Pendapatan keuangan | 741.128.905 | 2,36 | 434.700.749 | Finance income |
| Beban keuangan | (7.118.037.237) | 2,29,36 | (11.007.195.757) | Finance costs |
| LABA (RUGI) SEBELUM PAJAK PENGHASILAN | 25.772.333.633 | | (2.070.661.333) | PROFIT (LOSS) BEFORE INCOME TAX |
| Beban pajak penghasilan - neto | (2.545.039.671) | 2,17b | (4.353.364.330) | Income tax expense - net |
| LABA (RUGI) TAHUN BERJALAN | 23.227.293.962 | | (6.424.025.663) | PROFIT (LOSS) FOR THE YEAR |
| PENGHASILAN KOMPREHENSIF LAIN | | | | OTHER COMPREHENSIVE INCOME |
| Pos yang tidak akan direklasifikasi ke laba rugi: | | | | Item that will not be reclassified to profit or loss: |
| Pengukuran kembali atas liabilitas imbalan kerja - setelah pajak | 1.374.794.391 | 17f,30 | (365.605.196) | Re-measurement of employee benefits liability - net of tax |
| Laba (rugi) yang belum direalisasi dari investasi dalam surat berharga | 441.865.800 | 9 | (224.177.800) | Unrealized gain (loss) from investment in marketable securities |
| Penghasilan (rugi) komprehensif lain tahun berjalan, setelah pajak | 1.816.660.191 | | (589.782.996) | Other comprehensive income (loss) for the year, net of tax |
| TOTAL PENGHASILAN (RUGI) KOMPREHENSIF TAHUN BERJALAN | 25.043.954.153 | | (7.013.808.659) | TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

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

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**PT CHAMPION PACIFIC INDONESIA TBK
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT CHAMPION PACIFIC INDONESIA TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
As of December 31, 2021
(Expressed in Rupiah, unless otherwise stated)**

| | | 31 Desember/December 31 | | | | |
|------------------------------------|------------------------|-------------------------|-------------------|---------------------------|--|--|
| | | 2021 | Catatan/ Notes | 2020 | | |
| ASET | | | | ASSETS | | |
| ASET LANCAR | | | | CURRENT ASSETS | | |
| Kas dan Setara Kas | 284.171.918.151 | 4,31,32 | | 240.409.766.767 | Cash and Cash Equivalents | |
| Piutang Usaha - Pihak Ketiga, neto | 208.268.815.057 | 3,5 | | | Trade Receivables - Third Parties, net | |
| Piutang Lain-lain - Pihak Ketiga | 251.657.059 | 31,32 | | 140.088.301.532 | Other Receivables - Third Parties | |
| Persediaan | 153.428.868.411 | 5,32 | | 322.593.506 | Inventories | |
| Pajak Dibayar di Muka | 1.096.135.908 | 3,6 | | 124.024.308.369 | Prepaid Tax | |
| Biaya Dibayar di Muka | 933.780.832 | 14a | | 1.185.305.190 | Prepaid Expenses | |
| Uang Muka | 16.300.243.231 | 7 | | 661.439.000 | Advances | |
| | 8 | | | 3.043.605.326 | | |
| Total Aset Lancar | 664.451.418.649 | | | 509.735.319.690 | Total Current Assets | |
| ASET TIDAK LANCAR | | | | NON-CURRENT ASSETS | | |
| Uang Muka | | | | | Advances for Fixed Assets Acquisition | |
| Pembelian Aset Tetap | 80.326.400 | 8 | | 519.881.445 | Intangible Assets, net | |
| Aset Takberwujud, neto | 3.414.357.132 | 3,9 | | 3.729.320.430 | Fixed Assets, net | |
| Aset Tetap, neto | 126.819.959.998 | 3,10 | | 140.087.552.996 | Right-of-Use Assets, net | |
| Aset Hak-Guna, neto | 1.160.181.154 | 3,11 | | 1.184.515.618 | Deferred Tax Assets, net | |
| Aset Pajak Tangguhan, neto | 13.445.340.677 | 3,14c | | 10.606.827.056 | | |
| Total Aset Tidak Lancar | 144.920.165.361 | | | 156.128.097.545 | Total Non-Current Assets | |
| TOTAL ASET | 809.371.584.010 | | | 665.863.417.235 | TOTAL ASSETS | |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

The original consolidated financial statements included herein are in Indonesian language.

PT CHAMPION PACIFIC INDONESIA TBK
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT CHAMPION PACIFIC INDONESIA TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION (continued)
As of December 31, 2021
(Expressed in Rupiah, unless otherwise stated)

| | 31 Desember/December 31 | | | |
|---|-------------------------|-------------------|------------------------|--|
| | 2021 | Catatan/ Notes | 2020 | |
| LIABILITAS | | | | LIABILITIES |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Utang Usaha - Pihak Ketiga | 61.840.145.272 | 12,31,32 | 32.838.168.378 | Trade Payables - Third Parties |
| Utang Lain-lain - Pihak Ketiga | 4.317.317.034 | 13,32 | 4.290.291.939 | Other Payables - Third Parties |
| Utang Pajak | 15.122.041.215 | 14d | 8.114.374.285 | Taxes Payables |
| Beban Akrua | 10.397.983.533 | 15,27c,32 | 3.397.025.586 | Accrued Expenses |
| Total Liabilitas Jangka Pendek | 91.677.487.054 | | 48.639.860.188 | Total Current Liabilities |
| LIABILITAS JANGKA PANJANG | | | | NON-CURRENT LIABILITY |
| Imbalan Kerja | 26.225.558.558 | 3,16 | 23.641.182.035 | Employee Benefits |
| TOTAL LIABILITAS | 117.903.045.612 | | 72.281.042.223 | TOTAL LIABILITIES |
| EKUITAS | | | | EQUITY |
| Ekuitas Yang Dapat Diatribusikan kepada Pemilik Entitas Induk | | | | Equity Attributable to Owner of the Parent Entity |
| Modal Saham - Nilai Nominal Rp50 per saham | | | | Capital Stock - Par Value of Rp50 per Share |
| Modal Dasar - 1.750.000.000 Saham | | | | Authorized Capital - 1,750,000,000 shares |
| Modal Ditempatkan dan Disetor Penuh - 972.204.500 saham | 48.610.225.000 | 18 | 48.610.225.000 | Issued and Fully Paid Capital - 972,204,500 shares |
| Tambahan Modal Disetor | 29.000.000 | | 29.000.000 | Additional Paid In Capital |
| Selisih Transaksi Dengan Kepentingan Nonpengendali | 28.630.140.459 | 20 | 28.630.140.459 | Difference in Transaction with Non-Controlling Interest |
| Selisih Transaksi Perubahan Ekuitas Entitas Anak | 29.357.108 | 19 | 29.357.108 | Difference in Transaction Concerning Equity Change of Subsidiary |
| Saldo Laba | | | | Retained Earnings |
| Ditentukan Penggunaannya | 6.054.413.055 | 28 | 5.613.194.562 | Appropriated |
| Belum Ditentukan Penggunaannya | 407.778.240.194 | | 339.422.046.889 | Unappropriated |
| Penghasilan Komprehensif Lainnya | 3.421.257.776 | | 3.095.030.065 | Other Comprehensive Income |
| Total | 494.552.633.592 | | 425.428.994.083 | Total |
| Kepentingan Nonpengendali | 196.915.904.806 | 17 | 168.153.380.929 | Non-Controlling Interest |
| TOTAL EKUITAS | 691.468.538.398 | | 593.582.375.012 | TOTAL EQUITY |
| TOTAL LIABILITAS DAN EKUITAS | 809.371.584.010 | | 665.863.417.235 | TOTAL LIABILITIES AND EQUITY |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

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**PT CHAMPION PACIFIC INDONESIA TBK
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT CHAMPION PACIFIC INDONESIA TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME
For the Year Ended December 31, 2021
(Expressed in Rupiah, unless otherwise stated)**

| | Tahun yang Berakhir pada tanggal 31 Desember/ Year Ended December 31, | | | |
|---|--|-----------------------|-------------------------|--|
| | 2021 | Catatan/ Notes | 2020 | |
| PENDAPATAN DARI KONTRAK DENGAN PELANGGAN | 970.111.806.482 | 21 | 739.402.296.030 | REVENUE FROM CONTRACTS WITH CUSTOMERS |
| BEBAN POKOK PENJUALAN | 791.413.142.457 | 22,27d | 610.537.250.674 | COST OF GOODS SOLD |
| LABA KOTOR | 178.698.664.025 | | 128.865.045.356 | GROSS PROFIT |
| Beban Penjualan | (17.622.366.112) | 23 | (16.696.318.088) | Selling Expenses |
| Beban Umum dan Administrasi | (37.386.413.860) | 24,27b,27e 27f,27g | (35.104.646.560) | General and Administrative Expenses |
| Beban Penelitian dan Pengembangan | (1.889.642.325) | 25 | (1.722.272.231) | Research and Development Expenses |
| Pendapatan Lainnya | 9.764.723.690 | 26a,27c | 4.639.756.249 | Other Income |
| Beban Lainnya | (519.030.286) | 26b | (3.440.944.756) | Other Expenses |
| LABA USAHA | 131.045.935.132 | | 76.540.619.970 | OPERATING INCOME |
| Pendapatan Keuangan | 5.157.181.606 | | 6.949.577.294 | Financial Income |
| Beban Keuangan | (254.120.087) | | (323.410.935) | Financial Expenses |
| LABA SEBELUM PAJAK PENGHASILAN | 135.948.996.651 | | 83.166.786.329 | INCOME BEFORE INCOME TAX |
| MANFAAT (BEBAN) PAJAK PENGHASILAN | | | | INCOME TAX BENEFITS (EXPENSES) |
| Pajak Kini | (34.891.447.000) | 14b | (21.644.665.000) | Current Tax |
| Penyesuaian atas Pajak Tahun Sebelumnya Sebagai Hasil Pemeriksaan Pajak | - | 14e | (1.177.921.958) | Adjustment for Prior Year Taxes As The Results of Tax Audits |
| Pajak Tangguhan | 2.976.750.195 | 14c | 426.511.074 | Deferred Tax |
| Total Beban Pajak Penghasilan, Neto | (31.914.696.805) | | (22.396.075.884) | Total Income Tax Expenses, Net |
| LABA TAHUN BERJALAN | 104.034.299.846 | | 60.770.710.445 | INCOME FOR THE YEAR |
| PENGHASILAN (RUGI) KOMPREHENSIF LAIN - SETELAH PAJAK PENGHASILAN | | | | OTHER COMPREHENSIVE INCOME (LOSS) - NET OF INCOME TAX |
| Pos-pos Yang Tidak Akan Direklasifikasi ke Laba Rugi: | | | | Items That Will Not Be Reclassified to Profit and Loss: |
| Pengukuran Kembali | | | | Remeasurements |
| Kewajiban Imbalan pasti | 628.348.064 | 16 | 4.764.195.469 | on Defined Benefits Obligation |
| Pajak Tangguhan Terkait | (138.236.574) | 14c | (1.048.123.003) | Related Deferred Tax |
| Total | 490.111.490 | | 3.716.072.466 | Total |
| TOTAL PENGHASILAN KOMPREHENSIF TAHUN BERJALAN | 104.524.411.336 | | 64.486.782.911 | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

The original consolidated financial statements included herein are in Indonesian language.

**PT IMPACK PRATAMA INDUSTRI TBK
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2021 DAN 2020
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT IMPACK PRATAMA INDUSTRI TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL
POSITION
DECEMBER 31, 2021 AND 2020
(Expressed in Rupiah, unless otherwise stated)**

| | Catatan/ Notes | 2021 | 2020 | |
|------------------------------------|-------------------|--------------------------|--------------------------|-------------------------------------|
| ASET | | | | ASSETS |
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan setara kas | 5 | 128.798.781.076 | 237.451.911.049 | Cash and Cash Equivalents |
| Piutang Usaha | 6 | | | Trade Receivables |
| Pihak Berelasi | 37.a | 2.460.755.801 | 4.607.557.705 | Related Parties |
| Pihak Ketiga - Bersih | | 372.090.189.588 | 358.678.151.161 | Third Parties - Net |
| Aset Keuangan | | | | Other Current |
| Lancar Lainnya | | | | Financial Assets |
| Pihak Berelasi | 37.b | 47.979.170 | 312.959.831 | Related Parties |
| Pihak Ketiga | | 642.331.104 | 1.544.453.708 | Third Parties |
| Persediaan - Bersih | 7 | 776.630.409.949 | 603.691.776.129 | Inventories - Net |
| Uang Muka Pembelian | 8 | 58.782.523.283 | 16.561.956.430 | Advance Payments |
| Pajak Dibayar di Muka | 17.a | 37.390.025.266 | 34.657.049.168 | Prepaid Taxes |
| Biaya Dibayar di Muka | | 6.588.552.750 | 4.446.344.746 | Prepaid Expenses |
| Jumlah Aset Lancar | | 1.383.431.547.987 | 1.261.952.159.927 | Total Current Assets |
| ASET TIDAK LANCAR | | | | NON-CURRENT ASSETS |
| Aset Pajak Tangguhan | 17.d | 39.130.068.141 | 41.670.189.466 | Deferred Tax Assets |
| Aset Keuangan Tidak Lancar Lainnya | 9 | 7.548.480.825 | 8.061.051.340 | Other Non-Current Financial Assets |
| Properti Investasi - Bersih | 10 | 239.073.064.378 | 234.913.503.552 | Investment Properties - Net |
| Aset Tetap - Bersih | 11 | 919.831.502.753 | 907.748.683.255 | Property, Plant and Equipment - Net |
| Aset Hak-Guna - Bersih | 12 | 71.313.527.565 | 60.031.495.992 | Right-of-Use Assets - Net |
| Goodwill | 13 | 20.760.273.617 | 20.760.273.617 | Goodwill |
| Aset Takberwujud | 14 | 180.409.743.098 | 161.962.705.607 | Intangible Assets |
| Jumlah Aset Tidak Lancar | | 1.478.066.660.377 | 1.435.147.902.829 | Total Non-Current Assets |
| JUMLAH ASET | | 2.861.498.208.364 | 2.697.100.062.756 | TOTAL ASSETS |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

The original consolidated financial statements included herein are in Indonesian language.

**PT IMPACK PRATAMA INDUSTRI TBK
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
UNTUK TAHUN-TAHUN YANG BERAKHIR
31 DESEMBER 2021 DAN 2020
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT IMPACK PRATAMA INDUSTRI TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL
POSITION (continued)
FOR THE YEARS ENDED DECEMBER 31, 2021
AND 2020
(Expressed in Rupiah, unless otherwise stated)**

| | Catatan/ Notes | 2021 | 2020 | |
|--|-------------------|--------------------------|--------------------------|---|
| LIABILITAS DAN EKUITAS | | | | LIABILITIES AND EQUITY |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Pinjaman Bank Jangka Pendek | 15 | 68.607.375.104 | 108.375.599.199 | Short-Term Bank Loans |
| Utang Usaha | 16 | | | Trade Payables |
| Pihak Berelasi | 37.c | 1.773.081.663 | 2.521.624.895 | Related Parties |
| Pihak Ketiga | | 243.168.408.607 | 175.055.076.022 | Third Parties |
| Liabilitas Keuangan Lainnya | | | | Other Financial Liabilities |
| Pihak Berelasi | 37.d | 15.370.163.428 | 516.515.669 | Related Parties |
| Pihak Ketiga | | 14.853.467.290 | 12.051.699.558 | Third Parties |
| Utang Pajak | 17.b | 44.176.371.057 | 33.916.434.254 | Taxes Payable |
| Beban Akrua | 18 | 100.443.247.467 | 47.085.319.368 | Accrued Expenses |
| Uang Muka Pelanggan | 19 | 23.354.560.781 | 16.930.890.538 | Advance from Customers |
| Utang Obligasi | 22 | -- | 99.823.285.472 | Bonds Payable |
| Liabilitas Jangka Panjang yang Jatuh Tempo dalam Satu Tahun | | | | Current Maturities of Long-Term Liabilities |
| Pinjaman Bank | 20 | 109.157.028.013 | 98.673.918.599 | Bank Loans |
| Liabilitas Sewa | 21 | 18.864.651.077 | 13.403.255.821 | Lease Liabilities |
| Jumlah Liabilitas Jangka Pendek | | 639.768.354.487 | 608.353.619.395 | Total Current Liabilities |
| LIABILITAS JANGKA PANJANG | | | | NON-CURRENT LIABILITIES |
| Liabilitas Jangka Panjang (Setelah Dikurangi Bagian yang Jatuh Tempo dalam Satu Tahun) | | | | Long-Term Liabilities (Net of Current Maturities) |
| Pinjaman Bank | 20 | 380.244.454.651 | 410.134.259.345 | Bank Loans |
| Liabilitas Sewa | 21 | 37.403.161.305 | 34.064.299.250 | Lease Liabilities |
| Liabilitas Imbalan Pascakerja | 35 | 127.533.857.866 | 178.640.056.000 | Post-employment Benefits Liabilities |
| Jumlah Liabilitas Jangka Panjang | | 545.181.473.822 | 622.838.614.595 | Total Non-Current Liabilities |
| JUMLAH LIABILITAS | | 1.184.949.828.309 | 1.231.192.233.990 | TOTAL LIABILITIES |
| EKUITAS | | | | EQUITY |
| Modal Saham - Nilai Nominal | | | | Share Capital - Par Value |
| Rp 10 per Saham | | | | Rp 10 per Share |
| Modal Dasar - 17.000.000.000 Saham | | | | Authorised Capital - 17,000,000,000 Shares |
| Modal Ditempatkan dan Disetor Penuh - 4.833.500.000 Saham | 23 | 48.335.000.000 | 48.335.000.000 | Issued and Fully Paid-Up 4,833,500,000 Shares |
| Tambahan Modal Disetor | 24 | 168.919.315.136 | 168.919.315.136 | Additional Paid-In Capital |
| Selisih Nilai Transaksi dengan Kepentingan Non-Pengendali | 26 | 88.456.279.490 | 84.078.065.983 | Difference in Value of Transactions with Non-Controlling Interests |
| Saldo Laba | | | | Retained Earnings |
| Telah Ditetapkan Penggunaannya | | 9.667.000.000 | 9.667.000.000 | Appropriated |
| Belum Ditetapkan Penggunaannya | | 1.144.721.976.363 | 929.584.643.168 | Unappropriated |
| Penghasilan Komprehensif Lainnya | | 4.818.696.978 | 6.793.169.047 | Other Comprehensive Income |
| Ekuitas yang Dapat Diatribusikan Kepada Pemilik Entitas Induk | | 1.464.918.267.967 | 1.247.377.193.334 | Equity Attributable to Owner of the Parent Entity |
| Kepentingan Non-Pengendali | 25 | 211.630.112.088 | 218.530.635.432 | Non-Controlling Interest |
| JUMLAH EKUITAS | | 1.676.548.380.055 | 1.465.907.828.766 | TOTAL EQUITY |
| JUMLAH LIABILITAS DAN EKUITAS | | 2.861.498.208.364 | 2.697.100.062.756 | TOTAL LIABILITIES AND EQUITY |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

The original consolidated financial statements included herein are in Indonesian language.

**PT IMPACK PRATAMA INDUSTRI TBK
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK TAHUN-TAHUN YANG BERAKHIR
31 DESEMBER 2021 DAN 2020
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT IMPACK PRATAMA INDUSTRI TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF PROFIT OR
LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2021
AND 2020
(Expressed in Rupiah, unless otherwise stated)**

| | Catatan/ Notes | 2021 | 2020 | |
|---|-------------------|------------------------|------------------------|--|
| PENDAPATAN BERSIH | 28 | 2.227.367.211.794 | 1.797.514.877.242 | NET REVENUES |
| BEBAN POKOK PENDAPATAN | 29 | (1.419.602.931.217) | (1.146.328.782.026) | COST OF REVENUES |
| LABA KOTOR | | 807.764.280.577 | 651.186.095.216 | GROSS PROFIT |
| Beban Usaha | 30 | (475.544.480.129) | (413.457.936.700) | Operating Expenses |
| Beban Keuangan | 31 | (49.812.526.117) | (66.391.570.721) | Financial Costs |
| Penghasilan Keuangan | 32 | 3.642.728.957 | 6.305.272.204 | Finance Income |
| Pajak Penghasilan Final | 33 | (1.963.717.584) | (1.971.982.805) | Final Income Tax |
| Penghasilan Lainnya | 34 | 8.008.951.109 | 25.537.002.306 | Other Income |
| Beban Lainnya | 34 | (16.073.555.709) | (25.729.951.405) | Other Expenses |
| LABA SEBELUM PAJAK | | 276.021.681.104 | 175.476.928.095 | PROFIT BEFORE TAX |
| BEBAN PAJAK | 17.c | (69.432.703.809) | (59.671.603.733) | TAX EXPENSES |
| LABA BERSIH TAHUN BERJALAN | | 206.588.977.295 | 115.805.324.362 | NET PROFIT FOR THE YEAR |
| PENGHASILAN KOMPREHENSIF LAIN | | | | OTHER COMPREHENSIVE INCOME |
| Pos yang Tidak Akan Direklasifikasi ke Laba Rugi | | | | Item that Will Not be Reclassified to Profit or Loss |
| Pengukuran Kembali atas Program Imbalan Pasti | 35 | 44.543.179.302 | (13.830.437.000) | Remeasurement on Defined Benefit Plans |
| Pajak Penghasilan Terkait | | (9.295.290.269) | 2.707.961.800 | Related Income Tax |
| | | 35.247.889.033 | (11.122.475.200) | |
| Pos yang Akan Direklasifikasi ke Laba Rugi | | | | Item that May be Reclassified to Profit or Loss |
| Selisih Penjabaran Laporan Keuangan Dalam Mata Uang Asing | | (1.974.472.069) | 2.498.068.018 | Difference in Translation of Financial Statement in Foreign Currencies |
| Penghasilan Komprehensif Lain Tahun Berjalan Setelah Pajak | | 33.273.416.964 | (8.624.407.182) | Other Comprehensive Income |
| JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN | | 239.862.394.259 | 107.180.917.180 | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |
| LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA: | | | | PROFIT FOR THE YEAR ATTRIBUTABLE TO: |
| Pemilik Entitas Induk | | 210.038.447.571 | 125.060.624.062 | Owners of the Company |
| Kepentingan Non-Pengendali | | (3.449.470.276) | (9.255.299.700) | Non-Controlling Interest |
| Laba Bersih Tahun Berjalan | | 206.588.977.295 | 115.805.324.362 | Net Profit For The Year |
| PENGHASILAN KOMPREHENSIF TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA: | | | | COMPREHENSIVE INCOME FOR THE YEAR ATTRIBUTABLE TO: |
| Pemilik Entitas Induk | | 242.163.861.126 | 116.586.933.520 | Owners of the Company |
| Kepentingan Non-Pengendali | | (2.301.466.867) | (9.406.016.340) | Non-Controlling Interest |
| Jumlah Penghasilan Komprehensif Tahun Berjalan | | 239.862.394.259 | 107.180.917.180 | Total Comprehensive Income For The Year |
| LABA PER SAHAM DASAR | 36 | 43,45 | 25,87 | BASIC EARNINGS PER SHARE |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

**PT INDOPOLY SWAKARSA INDUSTRY Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN**

Per Tanggal 31 Desember 2021 dan 2020
(Dalam USD Penuh, kecuali dinyatakan lain)

**PT INDOPOLY SWAKARSA INDUSTRY Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION**

As of December 31, 2021 and 2020
(In Full USD, unless otherwise stated)

| ASET | Catatan/ Notes | 2021 USD | 2020 USD | |
|----------------------------------|---------------------------|---------------------------|---------------------------|-----------------------------------|
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan Bank | 3, 29,31 | 20,434,212 | 28,216,321 | Cash on Hand and in Banks |
| Piutang Usaha | 4, 29,31 | | | Trade Receivables |
| Pihak Berelasi | 27 | 12,591,751 | 7,133,960 | Related Parties |
| Pihak Ketiga | | 47,539,137 | 40,995,242 | Third Parties |
| Piutang Lain-lain - Pihak Ketiga | 5, 29,31 | 1,957,181 | 1,518,955 | Other Receivables - Third Parties |
| Persediaan | 6 | 36,935,242 | 26,361,275 | Inventories |
| Pajak Dibayar di Muka | 28.a | 3,261,733 | 3,262,390 | Prepaid Taxes |
| Biaya Dibayar di Muka | | 489,917 | 376,131 | Prepaid Expenses |
| Investasi Jangka Pendek | 7, 29,31 | 3,497,574 | -- | Short Term Investments |
| Aset Lancar Lainnya | 8 | 4,576,060 | 4,745,975 | Other Current Assets |
| Total Aset Lancar | | <u>131,282,807</u> | <u>112,610,249</u> | Total Current Assets |
| ASET TIDAK LANCAR | | | | NON CURRENT ASSETS |
| Aset Tetap | 9 | 165,289,912 | 165,342,143 | Fixed Assets |
| Aset Takberwujud | 10 | 2,464,622 | 2,483,228 | Intangible Assets |
| Aset Tidak Lancar Lainnya | 11 | 85,225 | 79,715 | Other Non Current Assets |
| Total Aset Tidak Lancar | | <u>167,839,759</u> | <u>167,905,086</u> | Total Non Current Assets |
| TOTAL ASET | | <u>299,122,566</u> | <u>280,515,335</u> | TOTAL ASSETS |

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

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

**PT INDOPOLY SWAKARSA INDUSTRY Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (Lanjutan)
Per Tanggal 31 Desember 2021 dan 2020
(Dalam USD Penuh, kecuali dinyatakan lain)**

**PT INDOPOLY SWAKARSA INDUSTRY Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION (Continued)
As of December 31, 2021 and 2020
(In Full USD, unless otherwise stated)**

| | Catatan/ Notes | 2021 USD | 2020 USD | |
|--|-------------------|---------------------------|---------------------------|---|
| LIABILITAS DAN EKUITAS | | | | LIABILITIES AND EQUITY |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Utang Bank Jangka Pendek | 12, 29,31 | 70,976,822 | 62,494,812 | Short Term Bank Loans |
| Utang Usaha - Pihak Ketiga | 13, 29,31 | 15,898,683 | 12,826,383 | Trade Payables - Third Parties |
| Utang Lain-lain - Pihak Ketiga | 14, 29,31 | 587,070 | 609,674 | Other Payables - Third Parties |
| Utang Pajak | 28.b | 1,657,104 | 2,187,942 | Taxes Payable |
| Beban Akrua | 15,31 | 3,018,867 | 3,043,155 | Accrued Expenses |
| Bagian Liabilitas Jangka Panjang yang Jatuh Tempo dalam Satu Tahun: | | | | Current Portion of Long Term Liabilities: |
| Utang Bank | 16, 29,31 | 1,818,970 | 5,134,322 | Bank Loans |
| Liabilitas Imbalan Kerja Jangka Pendek | | 5,460 | 2,778 | Short Term Employee Benefits Liabilities |
| Total Liabilitas Jangka Pendek | | <u>93,962,976</u> | <u>86,299,066</u> | Total Current Liabilities |
| LIABILITAS JANGKA PANJANG | | | | NON CURRENT LIABILITIES |
| Liabilitas Jangka Panjang Setelah Dikurangi Bagian Jatuh Tempo dalam Satu Tahun: | | | | Long Term Liabilities Net of Current Portion: |
| Utang Bank | 16, 29,31 | 3,892,019 | 2,291,388 | Bank Loans |
| Liabilitas Imbalan Pascakerja | 17 | 6,590,830 | 6,635,729 | Post-employment Benefits Liabilities |
| Liabilitas Pajak Tangguhan | 28.e | 10,343,208 | 9,396,793 | Deferred Tax Liabilities |
| Total Liabilitas Jangka Panjang | | <u>20,826,057</u> | <u>18,323,910</u> | Total Non Current Liabilities |
| Total Liabilitas | | <u>114,789,033</u> | <u>104,622,976</u> | Total Liabilities |
| EKUITAS | | | | EQUITY |
| Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk | | | | Equity Attributable to Owners of the Parent |
| Modal Saham - Nilai Nominal Rp100 (angka penuh) | | | | Capital Stock - Par Value Rp100 (full amount) |
| Modal Dasar - 16.561.280.000 saham Modal Ditempatkan dan Disetor Penuh - 6.443.379.509 saham | 19 | 72,874,753 | 72,874,753 | Authorized Capital - 16,561,280,000 shares Issued and Fully Paid - 6,443,379,509 shares |
| Tambahan Modal Disetor | 20 | 23,427,408 | 23,427,408 | Additional Paid-in Capital |
| Pendapatan Komprehensif Lain - Selisih Kurs karena Penjabaran Laporan Keuangan | | (1,783,178) | (3,283,146) | Other Comprehensive Income - Currency Translation Adjustments |
| Saldo Laba | | <u>81,604,531</u> | <u>75,430,610</u> | Retained Earnings |
| Total Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk | | 176,123,514 | 168,449,625 | Total Equity Attributable to Owners of the Parent |
| Kepentingan Nonpengendali | 18 | 8,210,019 | 7,442,734 | Non-Controlling Interest |
| Total Ekuitas | | <u>184,333,533</u> | <u>175,892,359</u> | Total Equity |
| TOTAL LIABILITAS DAN EKUITAS | | <u>299,122,566</u> | <u>280,515,335</u> | TOTAL LIABILITIES AND EQUITY |

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

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

**PT INDOPOLY SWAKARSA INDUSTRY Tbk
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN**
Untuk Tahun-tahun yang Berakhir pada
Tanggal 31 Desember 2021 dan 2020
(Dalam USD Penuh, kecuali dinyatakan lain)

**PT INDOPOLY SWAKARSA INDUSTRY Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME**
For the Years Ended
December 31, 2021 and 2020
(In Full USD, unless otherwise stated)

| | Catatan/ Notes | 2021 USD | 2020 USD | |
|---|-------------------|-------------------|-------------------|--|
| PENJUALAN | 21 | 239,407,318 | 197,888,006 | SALES |
| BEBAN POKOK PENJUALAN | 22 | (187,261,078) | (153,806,806) | COST OF GOODS SOLD |
| LABA BRUTO | | 52,146,240 | 44,081,200 | GROSS PROFIT |
| Beban Usaha | 23 | (35,053,102) | (28,272,368) | Operating Expenses |
| Pendapatan Lain-lain | 24.a | 733,803 | 1,014,732 | Other Income |
| Beban Lain-lain | 24.b | (328,576) | (62,757) | Other Expenses |
| LABA USAHA | | 17,498,365 | 16,740,807 | OPERATING INCOME |
| Beban Keuangan | 25 | (3,983,001) | (4,291,469) | Finance Cost |
| LABA SEBELUM PAJAK | | 13,515,364 | 12,449,338 | INCOME BEFORE TAX |
| MANFAAT (BEBAN) PAJAK PENGHASILAN | | | | INCOME TAX BENEFITS (EXPENSES) |
| Pajak Kini | 28.d | (2,852,178) | (2,623,722) | Current Tax |
| Penyesuaian Pajak Kini Tahun Sebelumnya | 28.c | -- | (762,868) | Adjustment for Current Tax of Prior Year |
| Pajak Tangguhan | 28.e | (1,164,053) | (543,315) | Deferred Tax |
| LABA TAHUN BERJALAN | | 9,499,133 | 8,519,433 | INCOME FOR THE YEAR |
| PENGHASILAN KOMPREHENSIF LAIN | | | | OTHER COMPREHENSIVE INCOME |
| Pos yang Tidak akan Direklasifikasi ke Laba Rugi: | | | | Item that Will Not be Reclassified to Profit or Loss: |
| Pengukuran Kembali atas Program Imbalan Pasti | 17 | (659,564) | (221,651) | Remeasurement on Defined Benefits Plan |
| Pajak Penghasilan Terkait | 28.e | 145,104 | 48,763 | Related Income Tax |
| Penyesuaian Pajak Penghasilan Terkait | 28.e | 72,534 | (174,686) | Adjustment of Related Income Tax |
| Pos yang akan Direklasifikasi ke Laba Rugi: | | | | Item that May be Reclassified Subsequently to Profit or Loss: |
| Selisih Kurs karena Penjabaran Laporan Keuangan | | 1,680,826 | 4,325,493 | Currency Translation Adjustments |
| Laba Komprehensif Lain Setelah Pajak | | 1,238,900 | 3,977,919 | Other Comprehensive Gain After Tax |
| TOTAL PENGHASILAN KOMPREHENSIF TAHUN BERJALAN | | 10,738,033 | 12,497,352 | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |
| Total Laba Tahun Berjalan yang Dapat Diatribusikan kepada: | | | | Total Income for The Year Attributable to: |
| Pemilik Entitas Induk | | 8,830,371 | 7,885,331 | Owners of the Parent |
| Kepentingan Nonpengendali | 18 | 668,762 | 634,102 | Non-Controlling Interest |
| | | 9,499,133 | 8,519,433 | |
| Total Penghasilan Komprehensif Tahun Berjalan yang Dapat Diatribusikan kepada: | | | | Total Comprehensive Income for The Year Attributable to: |
| Pemilik Entitas Induk | | 9,888,413 | 11,397,827 | Owners of the Parent |
| Kepentingan Nonpengendali | 18 | 849,620 | 1,099,525 | Non-Controlling Interest |
| | | 10,738,033 | 12,497,352 | |
| LABA PER SAHAM DASAR | 26 | 0.0014 | 0.0012 | BASIC EARNINGS PER SHARE |

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

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

The original financial statements included herein are in Indonesian language

**PT PANCA BUDI IDAMAN TBK
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN**
Per 31 Desember 2021 dan 2020
(Disajikan dalam ribuan Rupiah, kecuali dinyatakan lain)

**PT PANCA BUDI IDAMAN TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION**
As of December 31, 2021 and 2020
(Expressed in thousand Rupiah, unless otherwise stated)

| | Catatan/ Notes | 2021 | 2020 ^{*)} | |
|---------------------------------|-------------------|----------------------|----------------------|--------------------------------------|
| ASET | | | | ASSETS |
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan setara kas | 4, 39, 41, 44 | 171.411.876 | 475.785.704 | Cash and cash equivalents |
| Piutang usaha | | | | Account receivables |
| Pihak ketiga | 3, 5, 39, 41 | 285.649.542 | 234.035.914 | Third parties |
| Pihak berelasi | 3, 5, 38, 41 | 38.937.027 | 30.891.078 | Related parties |
| Piutang lain-lain | | | | Other receivables |
| Pihak ketiga | 3, 6, 39, 41 | 4.953.709 | 4.986.510 | Third parties |
| Pihak berelasi | 3, 6, 38, 41 | 611.828 | 2.751.589 | Related parties |
| Persediaan | 3, 7 | 960.254.729 | 612.603.486 | Inventories |
| Biaya dibayar dimuka | 8 | 2.944.029 | 2.328.836 | Prepaid expenses |
| Uang muka pembelian | 9, 44 | 65.714.365 | 69.507.733 | Advances purchase |
| Pajak dibayar dimuka | 3, 16a | 10.781.866 | 33.199.987 | Prepaid taxes |
| Aset lancar lainnya | 10 | 1.771.705 | 3.159.407 | Other current assets |
| Investasi obligasi | 14, 39, 41 | 70.094.565 | 17.718.151 | Investment in bond |
| Aset derivatif | 24, 41 | 7.649 | - | Derivative assets |
| Jumlah aset lancar | | 1.613.132.890 | 1.486.968.395 | Total current assets |
| ASET TIDAK LANCAR | | | | NON-CURRENT ASSETS |
| Aset tetap - bersih | 3, 11, 44 | 1.017.327.697 | 736.342.962 | Property, plant, and equipment - net |
| Properti investasi - bersih | 3, 12 | 69.364.689 | 62.478.110 | Investment property - net |
| Aset pajak tangguhan | 3, 16e | 32.479.951 | 37.890.118 | Deferred tax assets |
| Aset tidak berwujud - bersih | 13 | 26.269.336 | 28.145.443 | Intangible assets - net |
| Investasi obligasi | 14, 39, 41 | 40.000.000 | 67.048.159 | Investment in bond |
| Aset tidak lancar lainnya | 15 | 2.612.395 | 2.427.892 | Other non-current assets |
| Jumlah aset tidak lancar | | 1.188.054.068 | 934.332.684 | Total non-current assets |
| JUMLAH ASET | | 2.801.186.958 | 2.421.301.079 | TOTAL ASSETS |

*) Setelah reklasifikasi (catatan 45)

*) After reclassification (note 45)

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian ini.

See accompanying notes to consolidated financial statements which form an integral part of the consolidated financial statements.

The original financial statements included herein are in Indonesian language

PT PANCA BUDI IDAMAN TBK
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Per 31 Desember 2021 dan 2020
(Disajikan dalam ribuan Rupiah, kecuali dinyatakan lain)

PT PANCA BUDI IDAMAN TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION (continued)
As of December 31, 2021 and 2020
(Expressed in thousand Rupiah, unless otherwise stated)

| | Catatan/ Notes | 2021 | 2020 ^{*)} | |
|---|-------------------|--------------------|--------------------|---|
| LIABILITAS DAN EKUITAS | | | | LIABILITIES AND EQUITY |
| LIABILITAS | | | | LIABILITIES |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Utang bank jangka pendek | 17, 39, 41 | 93.680.634 | 83.326.130 | Short-term bank loans |
| Utang usaha | | | | Account payables |
| Pihak ketiga | 18, 39, 41 | 156.634.685 | 126.259.213 | Third parties |
| Pihak berelasi | 18, 38, 41 | 3.136.134 | 7.849.600 | Related parties |
| Utang lain-lain | | | | Other payables |
| Pihak ketiga | 20, 39, 41 | 12.838.940 | 8.936.624 | Third parties |
| Pihak berelasi | 20, 38, 39, 41 | 32.922.240 | 31.639.993 | Related parties |
| Biaya yang masih harus dibayar | 19, 41 | 39.779.684 | 36.477.463 | Accrued expenses |
| Utang pajak | 3, 16b | 60.378.912 | 73.941.874 | Taxes payables |
| Uang muka penjualan | 21 | 9.652.056 | 9.881.018 | Sales advances |
| Liabilitas jangka panjang yang akan jatuh tempo dalam satu tahun: | | | | Current portion of long term liabilities: |
| - Utang bank | 17, 39, 41 | 2.687.258 | 2.599.351 | Bank loans - |
| - Utang pembiayaan konsumen | 22, 41, 44 | 1.128.765 | 2.020.220 | Consumer financing payables - |
| - Liabilitas sewa | 23, 41, 44 | 5.621.013 | 6.279.232 | Lease liabilities - |
| - Liabilitas imbalan pascakerja | 3, 25, 45 | 8.489.106 | 3.538.284 | Employee benefit liabilities - |
| Liabilitas derivatif | 24, 41 | 199.201 | 1.589.209 | Derivative liabilities |
| Jumlah liabilitas jangka pendek | | 427.148.628 | 394.338.211 | Total current liabilities |
| LIABILITAS JANGKA PANJANG | | | | NON-CURRENT LIABILITIES |
| Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun: | | | | Long-term liabilities, net of current maturities: |
| - Utang bank | 17, 39, 41 | 6.356.863 | 9.244.481 | Bank loans - |
| - Utang pembiayaan konsumen | 22, 41, 44 | 255.558 | 306.067 | Consumer financing payables - |
| - Liabilitas sewa | 23, 41, 44 | 9.629.353 | 17.916.622 | Lease liabilities - |
| - Liabilitas imbalan pascakerja | 3, 25, 45 | 80.717.749 | 70.686.417 | Employee benefit liabilities - |
| Jumlah liabilitas jangka panjang | | 96.959.523 | 98.153.587 | Total non-current liabilities |
| JUMLAH LIABILITAS | | 524.108.151 | 492.491.798 | TOTAL LIABILITIES |

*) Setelah reklasifikasi (catatan 45)

*) After reclassification (note 45)

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian ini.

See accompanying notes to consolidated financial statements which form an integral part of the consolidated financial statements.

The original financial statements included
herein are in Indonesian language

PT PANCA BUDI IDAMAN TBK
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk tahun-tahun yang berakhir pada tanggal
31 Desember 2021 dan 2020
(Disajikan dalam ribuan Rupiah, kecuali dinyatakan lain)

PT PANCA BUDI IDAMAN TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF PROFIT OR
LOSS AND OTHER COMPREHENSIVE INCOME
For the years ended
December 31, 2021 and 2020
(Expressed in thousand Rupiah, unless otherwise stated)

| | Catatan/ Notes | 2021 | 2020 | |
|---|-------------------|----------------------|----------------------|---|
| Penjualan bersih | 30, 38, 40 | 4.441.512.773 | 3.870.552.460 | Net sales |
| Beban pokok penjualan | 31, 38, 40 | (3.562.016.302) | (3.051.870.631) | Cost of goods sold |
| LABA BRUTO | | 879.496.471 | 818.681.829 | GROSS PROFIT |
| Beban penjualan | 32 | (157.008.943) | (136.312.520) | Selling expenses |
| Beban umum dan administrasi | 33 | (211.467.123) | (191.492.651) | General and administrative expenses |
| Pendapatan (beban) lain-lain - bersih | 34 | 12.898.485 | (2.334.301) | Others income (expense) - net |
| LABA USAHA | | 523.918.890 | 488.542.357 | OPERATING PROFIT |
| Pendapatan keuangan | 35 | 14.277.992 | 15.598.111 | Finance income |
| Beban keuangan | 36 | (12.282.662) | (14.922.846) | Finance expenses |
| LABA SEBELUM | | | | PROFIT BEFORE |
| PAJAK PENGHASILAN BADAN | | 525.914.220 | 489.217.622 | CORPORATE INCOME TAX |
| Pajak penghasilan | | | | Income tax |
| Beban pajak kini | 3, 16c | (109.403.161) | (106.854.806) | Current tax expenses |
| Beban pajak tangguhan | 3, 16e | (3.958.587) | (8.708.971) | Deferred tax expense |
| Jumlah beban pajak penghasilan | | (113.361.748) | (115.563.777) | Total income tax expenses |
| LABA TAHUN BERJALAN | | 412.552.472 | 373.653.845 | PROFIT FOR THE YEAR |
| Penghasilan (rugi) komprehensif lain | | | | Other comprehensive income (loss) |
| Item yang tidak akan direklasifikasi ke laba rugi: | | | | Item that will not be reclassified to profit loss: |
| Revaluasi aset tetap | 3, 11 | 121.072.148 | - | Revaluation of property, plant, and equipment |
| Pengukuran kembali atas liabilitas imbalan pascakerja | 3, 25 | 6.598.092 | (390.526) | Remeasurement of long term employee benefit liabilities |
| Pajak penghasilan terkait | 3, 16e | (1.451.580) | 78.105 | Related income tax |
| | | 126.218.660 | (312.421) | |
| Item yang akan direklasifikasi ke laba rugi: | | | | Item that will be reclassified to profit loss: |
| Selisih kurs karena penjabaran laporan keuangan | | (727.849) | 896.208 | Exchange differences due to translation of financial statements |
| PENGHASILAN KOMPREHENSIF LAIN | | 125.490.811 | 583.787 | OTHER COMPREHENSIVE INCOME |
| JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN | | 538.043.283 | 374.237.632 | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian ini.

See accompanying notes to consolidated financial statements which form an integral part of the consolidated financial statements.

PT SATYAMITRA KEMAS LESTARI Tbk
LAPORAN POSISI KEUANGAN
PER 31 DESEMBER 2021 DAN 2020

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

The original financial statements included
herein is in Indonesian language

PT SATYAMITRA KEMAS LESTARI Tbk
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2021 AND 2020

(Expressed in of Rupiah, unless otherwise stated)

| | Catatan/ Notes | 31 Desember/ December 31, 2021 | 31 Desember/ December 31, 2020 ⁷⁾ | |
|--|-------------------|--------------------------------------|--|---|
| ASET | | | | ASSETS |
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan bank | 5 | 18.695.934.690 | 12.161.529.024 | Cash on hand and in banks |
| Piutang usaha | | | | Trade receivables |
| Pihak ketiga - setelah dikurangi cadangan kerugian penurunan nilai sebesar Rp6.100.289.572 pada 31 Desember 2021 dan Rp5.577.778.972 pada 31 Desember 2020 | 6 | 529.978.300.829 | 449.994.587.420 | Third parties - net of allowance for impairment losses of Rp6,100,289,572 at December 31, 2021 and Rp5,577,778,972 at December 31, 2020 |
| Piutang lain-lain - pihak ketiga | | 58.279.929 | 115.120.192 | Other receivable - third parties |
| Persediaan | 7 | 384.987.681.218 | 255.535.621.738 | Inventories |
| Uang muka dan biaya dibayar dimuka | 8 | 72.133.712.843 | 30.477.204.011 | Advances payment and prepaid expenses |
| Pajak dibayar dimuka | 16a | 27.789.003.370 | 24.849.152.692 | Prepaid tax |
| Jumlah aset lancar | | 1.033.642.912.879 | 773.133.215.077 | Total current assets |
| ASET TIDAK LANCAR | | | | NON-CURRENT ASSETS |
| Klaim atas pengembalian pajak | 16b | 25.876.796.854 | 33.701.016.473 | Claim for tax refunds |
| Aset pajak tangguhan | 16e | 28.532.222.242 | 32.824.758.931 | Deferred tax assets |
| Aset tetap, setelah dikurangi akumulasi penyusutan sebesar Rp616.109.064.410 pada 31 Desember 2021 dan Rp567.686.006.328 pada 31 Desember 2020 | 9 | 819.645.497.956 | 828.456.313.132 | Property, plant and equipment, net of accumulated depreciation of Rp616,109,064,410 at December 31, 2021 and Rp567,686,006,328 at December 31, 2020 |
| Aset tidak berwujud, setelah dikurangi akumulasi amortisasi sebesar Rp1.064.471.428 pada 31 Desember 2021 | 10 | 3.254.355.108 | 3.919.395.900 | Intangible assets, net of accumulated amortization of Rp1,064,471,428 at December 31, 2021 |
| Aset tidak lancar lainnya | 11 | 970.027.342 | 481.043.954 | Other non-current assets |
| Jumlah aset tidak lancar | | 878.278.899.502 | 899.382.528.390 | Total non-current assets |
| JUMLAH ASET | | 1.911.921.812.381 | 1.672.515.743.467 | TOTAL ASSETS |
| | | | | After reclassification - note 36 ⁷⁾ |

⁷⁾ Setelah reklasifikasi - catatan 36

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan.

See accompanying notes to financial statements which are an integral part of the financial statements.

The original financial statements included herein is in Indonesian language

PT SATYAMITRA KEMAS LESTARI Tbk
LAPORAN POSISI KEUANGAN (lanjutan)
PER 31 DESEMBER 2021 DAN 2020

PT SATYAMITRA KEMAS LESTARI Tbk
STATEMENTS OF FINANCIAL POSITION (continued)
AS OF DECEMBER 31, 2021 AND 2020

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

(Expressed in of Rupiah, unless otherwise stated)

| | Catatan/ Notes | 31 Desember/ December 31, 2021 | 31 Desember/ December 31, 2020 ¹⁾ | |
|--|-------------------|--------------------------------------|--|--|
| LIABILITAS DAN EKUITAS | | | | LIABILITIES AND EQUITY |
| LIABILITAS | | | | LIABILITIES |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Utang bank jangka pendek | 12 | 523.447.579.909 | 474.987.951.793 | Short-term bank loans |
| Utang usaha - pihak ketiga | 13 | 334.374.585.972 | 205.587.954.168 | Trade payable - third parties |
| Utang lain-lain - pihak ketiga | 14 | 5.667.572.027 | 3.802.415.604 | Other payables - third parties |
| Biaya yang masih harus dibayar | 15 | 5.766.475.917 | 13.307.907.538 | Accrued expenses |
| Pendapatan diterima dimuka | | 334.922.454 | 661.941.979 | Unearned revenue |
| Utang pajak | 16c | 23.156.948.858 | 9.634.646.625 | Taxes payable |
| Liabilitas jangka panjang yang jatuh tempo dalam satu tahun: | | | | Current maturities of long-term liabilities: |
| Utang bank | 12 | 53.096.675.683 | 44.501.105.898 | Bank loans |
| Liabilitas sewa | 17 | 2.838.072.359 | 4.510.854.663 | Lease liabilities |
| Utang pembiayaan konsumen | 18 | 808.922.289 | 545.890.141 | Consumer financing liabilities |
| Liabilitas imbalan pasca kerja | 19 | 1.613.761.272 | 1.473.529.959 | Post-employment benefits liability |
| Jumlah liabilitas jangka pendek | | 951.105.516.740 | 759.014.198.368 | Total current liabilities |
| LIABILITAS JANGKA PANJANG | | | | NON-CURRENT LIABILITIES |
| Liabilitas jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam satu tahun: | | | | Long-term liabilities - net of current maturities: |
| Utang bank | 12 | 118.444.542.738 | 154.666.829.832 | Bank loans |
| Liabilitas sewa | 17 | 2.631.305.519 | 2.290.760.615 | Lease liabilities |
| Utang pembiayaan konsumen | 18 | 1.500.337.604 | 346.328.530 | Consumer financing liabilities |
| Liabilitas imbalan pasca kerja | 19 | 23.168.277.693 | 22.819.748.479 | Post-employment benefits liability |
| Jumlah liabilitas jangka panjang | | 145.744.463.554 | 180.123.667.456 | Total non-current liabilities |
| JUMLAH LIABILITAS | | 1.096.849.980.294 | 939.137.865.824 | TOTAL LIABILITIES |
| EKUITAS | | | | EQUITY |
| Modal saham - nilai nominal Rp100 per saham pada tanggal 31 Desember 2021 dan 2020 | | | | Share capital - par value of Rp100 per share as of December 31, 2021 and 2020 |
| Modal dasar - 11.000.000.000 saham pada tanggal 31 Desember 2021 dan 2020 | | | | Authorized - 11,000,000,000 shares as of December 31, 2021 and 2020 |
| Modal ditempatkan dan disetor penuh - 3.401.381.246 saham pada tanggal 31 Desember 2021, 3.400.000.005 saham pada tanggal 31 Desember 2020 | 20 | 340.138.124.600 | 340.000.000.500 | Issued and fully paid - 3,401,381,246 shares as of December 31, 2021, 3,400,000,005 shares as of December 31, 2020 |
| Tambahan modal disetor | 21 | 56.496.265.976 | 56.081.893.676 | Additional paid-in capital |
| Penghasilan komprehensif lain | 22 | 241.801.311.831 | 239.766.734.278 | Other comprehensive income |
| Saldo laba | | | | Retained earnings |
| Ditentukan penggunaannya | 23 | 4.000.000.000 | 3.000.000.000 | Appropriated |
| Tidak ditentukan penggunaannya | | 172.636.129.680 | 94.529.249.189 | Unappropriated |
| JUMLAH EKUITAS | | 815.071.832.087 | 733.377.877.643 | TOTAL EQUITY |
| JUMLAH LIABILITAS DAN EKUITAS | | 1.911.921.812.381 | 1.672.515.743.467 | TOTAL LIABILITIES AND EQUITY |

¹⁾Setelah reklasifikasi - catatan 36

After reclassification - note 36¹⁾

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan.

See accompanying notes to financial statements which are an integral part of the financial statements.

PT SATYAMITRA KEMAS LESTARI Tbk
 LAPORAN LABA RUGI DAN PENGHASILAN
 KOMPREHENSIF LAIN
 UNTUK TAHUN-TAHUN YANG BERAKHIR 31 DESEMBER 2021 DAN 2020

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

The original financial statements included
 herein is in Indonesian language

PT SATYAMITRA KEMAS LESTARI Tbk
 STATEMENTS OF PROFIT OR LOSS AND
 OTHER COMPREHENSIVE INCOME
 FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

(Expressed in of Rupiah, unless otherwise stated)

| | Catatan/ Notes | 2021 | 2020 ⁷⁾ | |
|---|-------------------|------------------------|------------------------|---|
| PENJUALAN BERSIH | 24 | 2.119.868.420.179 | 1.697.782.916.089 | NET SALES |
| BEBAN POKOK PENJUALAN | 25 | (1.763.429.149.027) | (1.392.941.317.143) | COST OF GOODS SOLD |
| LABA BRUTO | | 356.439.271.152 | 304.841.598.946 | GROSS PROFIT |
| Beban operasi | 26 | (176.063.733.547) | (196.134.342.402) | Operating expenses |
| (Rugi) laba selisih kurs, bersih | | (72.632.694) | 4.429.841.762 | (Loss) gain on foreign exchange, net |
| Pendapatan keuangan | | 6.498.026 | 9.982.897 | Finance income |
| Beban keuangan | 27 | (58.592.499.472) | (66.179.395.266) | Finance costs |
| Pendapatan lain-lain, bersih | 28 | 17.500.008.888 | 15.748.812.015 | Other income, net |
| LABA SEBELUM PAJAK PENGHASILAN | | 139.216.912.353 | 62.716.497.952 | PROFIT BEFORE INCOME TAX |
| BEBAN PAJAK PENGHASILAN | 16d | (32.910.030.702) | (22.265.167.713) | INCOME TAX EXPENSE |
| LABA TAHUN BERJALAN | | 106.306.881.651 | 40.451.330.239 | PROFIT FOR THE YEAR |
| PENGHASILAN (RUGI) KOMPREHENSIF LAIN | | | | OTHER COMPREHENSIVE INCOME (LOSS) |
| Pos-pos yang tidak akan direklasifikasi ke laba rugi: | | | | Items that will not be reclassified to profit or loss: |
| Pengukuran kembali program imbalan pasti | 19 | 2.608.432.760 | (3.136.179.051) | Remeasurement of defined benefits plans |
| Pajak penghasilan terkait | 16e | (573.855.207) | 627.235.811 | Related income tax |
| Jumlah penghasilan (rugi) komprehensif lain - neto setelah pajak | | 2.034.577.553 | (2.508.943.240) | Total other comprehensive income (loss) - net of tax |
| JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN | | 108.341.459.204 | 37.942.386.999 | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |
| LABA PER SAHAM DASAR | 29 | 31,27 | 11,90 | BASIC EARNINGS PER SHARE |

⁷⁾ Setelah reklasifikasi - catatan 36

After reclassification - note 36⁷⁾

Lihat catatan atas laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan.

See accompanying notes to financial statements which are an integral part of the financial statements.

The original consolidated financial statements included herein are in the Indonesian language

PT TUNAS ALFIN Tbk DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2021
(Dinyatakan dalam Rupiah Indonesia,
kecuali dinyatakan lain)

PT TUNAS ALFIN Tbk AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
As of December 31, 2021
(Expressed in Indonesian Rupiah,
unless otherwise stated)

| | Catatan/ Notes | 2021 | 2020 | |
|-------------------------------------|-------------------|--------------------------|--------------------------|--|
| ASET | | | | ASSETS |
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan bank | 2g,4,35 | 26.777.787.660 | 55.386.586.098 | Cash on hand and in banks |
| Piutang usaha - pihak ketiga - neto | 2g,5,35 | 218.242.175.938 | 210.788.032.644 | Trade receivables - third parties - net |
| Persediaan - neto | 2i,6 | 269.689.497.108 | 219.656.022.775 | Inventories - net |
| Biaya dibayar di muka | 2j | 992.864.501 | 469.896.201 | Prepaid expenses |
| Pajak dibayar di muka | 2s,17a | 925.534.245 | 1.234.892.456 | Prepaid tax |
| Aset lancar lainnya | 7 | 4.660.684.411 | 2.768.650.086 | Other current assets |
| JUMLAH ASET LANCAR | | 521.288.543.863 | 490.284.080.260 | TOTAL CURRENT ASSETS |
| ASET TIDAK LANCAR | | | | NON-CURRENT ASSETS |
| Piutang lain-lain - pihak ketiga | 2g,8,35 | 894.413.750 | 1.054.941.449 | Other receivables - third parties |
| Uang muka perolehan aset tetap | 9 | 30.341.933.610 | 5.656.240.493 | Advances for acquisition of fixed assets |
| Aset tetap - neto | 2h,2k,2m,2p,10 | 1.006.930.999.941 | 965.782.828.798 | Fixed assets - net |
| Properti investasi - neto | 2i,2m,11 | 144.206.362 | 360.515.906 | Investment property - net |
| Aset takberwujud - neto | 2m,2o,12 | 491.820.763 | 473.056.095 | Intangible asset - net |
| Aset pajak tangguhan - neto | 2s,17c | 9.313.868.555 | 10.461.578.165 | Deferred tax assets - net |
| Aset tidak lancar lainnya | | 524.150.000 | 399.275.000 | Other non-current assets |
| JUMLAH ASET TIDAK LANCAR | | 1.048.641.392.981 | 984.188.435.906 | TOTAL NON-CURRENT ASSETS |
| JUMLAH ASET | | 1.569.929.936.844 | 1.474.472.516.166 | TOTAL ASSETS |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

The original consolidated financial statements included herein are in the Indonesian language.

PT TUNAS ALFIN Tbk DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2021
(Dinyatakan dalam Rupiah Indonesia,
kecuali dinyatakan lain)

PT TUNAS ALFIN Tbk AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION (continued)
As of December 31, 2021
(Expressed in Indonesian Rupiah,
unless otherwise stated)

| | Catatan/ Notes | 2021 | 2020 | |
|---|-------------------|--------------------------|--------------------------|---|
| LIABILITAS | | | | LIABILITIES |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Utang bank jangka pendek | 2g,13,35 | 63.843.437.708 | 99.794.850.784 | Short-term bank loans |
| Utang usaha - pihak ketiga | 2g,14,35 | 180.317.100.997 | 142.513.376.657 | Trade payables - third parties |
| Utang lain-lain - pihak ketiga | 2g,15,35 | 734.691.243 | 1.280.297.756 | Other payables - third parties |
| Beban akrual | 2g,16,35 | 6.670.008.255 | 5.396.122.631 | Accrued expenses |
| Utang pajak | 2s,17b | 3.740.608.906 | 6.114.718.693 | Taxes payable |
| Utang jangka panjang yang jatuh tempo dalam satu tahun: | 2g,35 | | | Current maturities of long-term debts: |
| Utang bank | 13 | 10.730.379.592 | 8.333.333.333 | Bank loans |
| Utang pembiayaan konsumen | 18 | 420.842.857 | - | Consumer financing payable |
| JUMLAH LIABILITAS JANGKA PENDEK | | 266.457.069.558 | 263.432.699.854 | TOTAL CURRENT LIABILITIES |
| LIABILITAS JANGKA PANJANG | | | | NON-CURRENT LIABILITIES |
| Utang jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam satu tahun | 2g,35 | | | Long-term debts - net of current maturities |
| Utang bank | 13 | 106.447.185.301 | 31.666.666.667 | Bank loans |
| Utang pembiayaan konsumen | 18 | 880.504.443 | - | Consumer financing payable |
| Wesel bayar - pihak berelasi | 2f,2g,33,35 | 99.000.000.000 | 99.000.000.000 | Note payable - related party |
| Liabilitas imbalan pasca kerja | 2q,19 | 49.461.129.218 | 60.187.833.417 | Post-employment benefits liability |
| JUMLAH LIABILITAS JANGKA PANJANG | | 255.788.818.962 | 190.854.500.084 | TOTAL NON-CURRENT LIABILITIES |
| JUMLAH LIABILITAS | | 522.245.888.520 | 454.287.199.938 | TOTAL LIABILITIES |
| EKUITAS | | | | EQUITY |
| Ekuitas yang dapat diatribusikan kepada pemilik entitas induk | | | | Equity attributable to equity holders of the parent entity |
| Modal saham - nilai nominal Rp 100 per saham | | | | Share capital - par value of Rp 100 per share |
| Modal dasar - 2.500.000.000 saham | | | | Authorized - 2,500,000,000 shares |
| Modal ditempatkan dan disetor penuh - 1.353.435.000 saham | 20 | 135.343.500.000 | 135.343.500.000 | Issued and fully paid - 1,353,435,000 shares |
| Tambah modal disetor | 2d,21 | (30.065.408.439) | (30.065.408.439) | Additional paid-in capital |
| Surplus revaluasi aset tetap - neto | 2k,10 | 566.067.695.236 | 566.067.695.236 | Revaluation surplus of fixed assets - net |
| Saldo laba | | | | Retained earnings |
| Telah ditentukan penggunaannya | 22 | 2.900.000.000 | 2.800.000.000 | Appropriated |
| Belum ditentukan penggunaannya | | 343.308.407.868 | 317.725.304.268 | Unappropriated |
| Jumlah ekuitas yang dapat diatribusikan kepada pemilik entitas induk | | 1.017.554.194.665 | 991.871.091.065 | Total equity attributable to equity holders of the parent entity |
| Kepentingan nonpengendali | 2c,23 | 30.129.853.659 | 28.314.225.163 | Non-controlling interests |
| JUMLAH EKUITAS | | 1.047.684.048.324 | 1.020.185.316.228 | TOTAL EQUITY |
| JUMLAH LIABILITAS DAN EKUITAS | | 1.569.929.936.844 | 1.474.472.516.166 | TOTAL LIABILITIES AND EQUITY |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

The original consolidated financial statements included herein are in the Indonesian language.

PT TUNAS ALFIN Tbk DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN
 Untuk Tahun yang Berakhir
 pada Tanggal 31 Desember 2021
 (Dinyatakan dalam Rupiah Indonesia,
 kecuali dinyatakan lain)

PT TUNAS ALFIN Tbk AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF
PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME
 For The Year Ended
 December 31, 2021
 (Expressed in Indonesian Rupiah,
 unless otherwise stated)

| | Catatan/ Notes | 2021 | 2020 | |
|---|-------------------|------------------------|------------------------|--|
| PENJUALAN NETO | 2r,24 | 1.047.891.188.545 | 1.022.101.048.870 | NET SALES |
| BEBAN POKOK PENJUALAN | 2r,25 | (946.069.813.293) | (921.154.417.190) | COST OF GOODS SOLD |
| LABA BRUTO | | 101.821.375.252 | 100.946.631.680 | GROSS PROFIT |
| Beban penjualan | 2f,2r,26,33 | (20.695.765.720) | (23.295.165.608) | Selling expenses |
| Beban umum dan administrasi | 2r,27 | (42.953.304.960) | (43.125.157.613) | General and administrative expenses |
| Pendapatan operasi lain | 2f,2n,2q,2r,28,33 | 9.540.086.024 | 7.154.685.420 | Other operating income |
| Beban operasi lain | 2r,2e,29 | (1.332.862.693) | (1.624.677.761) | Other operating expenses |
| LABA USAHA | | 46.379.527.903 | 40.056.316.118 | INCOME FROM OPERATIONS |
| Pendapatan keuangan | 2r,4 | 326.803.566 | 353.476.043 | Finance income |
| Biaya keuangan | 2f,2r,30,33 | (15.607.340.051) | (11.788.732.295) | Finance costs |
| LABA SEBELUM PAJAK PENGHASILAN | | 31.098.991.418 | 28.621.059.866 | INCOME BEFORE INCOME TAX |
| PAJAK PENGHASILAN | 2s,17c | (8.661.405.608) | (10.132.359.645) | INCOME TAX |
| LABA TAHUN BERJALAN | | 22.437.585.810 | 18.488.700.221 | INCOME FOR THE YEAR |
| PENGHASILAN KOMPREHENSIF LAIN | | | | OTHER COMPREHENSIVE INCOME |
| Pos-pos yang tidak akan direklasifikasi ke laba rugi: | | | | Items that will not be reclassified to profit or loss: |
| Pengukuran kembali program imbalan pasti | 2q,19 | 6.103.221.091 | (5.040.030.280) | Remeasurement of defined benefit plans |
| Pajak penghasilan terkait | 2s,17c | (1.042.074.805) | 228.060.110 | Related income tax |
| Penghasilan komprehensif lain - setelah pajak | | 5.061.146.286 | (4.811.970.170) | Other comprehensive income - net of tax |
| JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN | | 27.498.732.096 | 13.676.730.051 | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

These Financial Statements are Originally Issued in Indonesian Language.

PT YANAPRIMA HASTAPERSADA TBK
LAPORAN POSISI KEUANGAN
31 DESEMBER 2021
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT YANAPRIMA HASTAPERSADA TBK
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2021
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

| | Catatan/ Notes | 2021 | 2020 | |
|----------------------------------|----------------------|------------------------|------------------------|--|
| ASET | | | | ASSETS |
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan bank | 2d, 4 | 758.742.879 | 1.273.544.313 | Cash on hand and in banks |
| Piutang usaha | | | | Trade receivables |
| Pihak ketiga - bersih | 2e, 5, 12 | 76.209.879.571 | 84.090.841.002 | Third parties - net |
| Pihak berelasi | 2e, 2f, 5, 6, 12 | 2.551.267.744 | 43.559.100 | Related parties |
| | | | | Other receivables - third parties |
| Piutang lain-lain - pihak ketiga | | 988.454.638 | 751.751.031 | Inventories - net |
| Persediaan - bersih | 2g, 7, 12 | 61.624.826.883 | 60.130.750.613 | Prepaid taxes |
| Pajak dibayar di muka | 2q, 14 | 537.086.919 | - | Prepaid expenses |
| Biaya dibayar di muka | 2h | 8.074.098 | 499.687.078 | Advance for purchases |
| Uang muka pembelian | 8 | 4.618.765.737 | 13.202.849.895 | |
| Jumlah Aset Lancar | | 147.297.098.469 | 159.992.983.032 | Total Current Assets |
| ASET TIDAK LANCAR | | | | NON-CURRENT ASSETS |
| Uang muka pembelian aset tetap | 9 | 3.781.666.163 | - | Advance payments for purchase of fixed assets |
| Aset pajak tangguhan - bersih | 2q, 14 | 637.997.153 | 439.302.856 | Deferred tax assets - net |
| Aset tetap - bersih | 2i, 2j, 2k, 9, 12 | 102.609.609.656 | 109.413.447.226 | Fixed assets - net |
| Aset hak guna - bersih | 2u, 10 | 136.083.205 | 204.124.808 | Right-of-use assets - net |
| Taksiran klaim pajak penghasilan | 2q, 14 | 3.200.074.885 | 5.132.314.788 | Estimated claims for income tax refund |
| Aset tidak lancar lain-lain | 11 | 500.000.000 | 600.000.000 | Other non-current assets |
| Jumlah Aset Tidak Lancar | | 110.865.431.062 | 115.789.189.678 | Total Non-Current Assets |
| JUMLAH ASET | | 258.162.529.531 | 275.782.172.710 | TOTAL ASSETS |

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements.

These Financial Statements are Originally Issued in Indonesian Language.

PT YANAPRIMA HASTAPERSADA TBK
LAPORAN POSISI KEUANGAN (lanjutan)
31 DESEMBER 2021
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT YANAPRIMA HASTAPERSADA TBK
STATEMENT OF FINANCIAL POSITION (continued)
DECEMBER 31, 2021
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

| | Catatan/ Notes | 2021 | 2020 | |
|---|-------------------|------------------------|------------------------|--|
| LIABILITAS DAN EKUITAS | | | | LIABILITIES AND EQUITY |
| LIABILITAS | | | | LIABILITIES |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Utang bank jangka pendek | 12 | 59.763.107.885 | 75.099.771.787 | Short-term bank loans |
| Utang usaha | | | | Trade payables |
| Pihak berelasi | 2f, 6, 13 | 206.221.125 | - | Related parties |
| Pihak ketiga | 13 | 14.055.199.797 | 8.992.000.270 | Third parties |
| Utang pajak | 2q, 14 | 28.607.165 | 147.275.668 | Taxes payable |
| Beban harus dibayar | 15 | 3.720.492.150 | 2.832.396.410 | Accrued expenses |
| Uang muka dari pelanggan | 19 | 726.240.451 | 634.244.068 | Advances from customers |
| Liabilitas sewa jangka pendek | 2u, 10 | 67.800.536 | 61.150.427 | Short-term lease liabilities |
| Liabilitas imbalan kerja jangka pendek | 2p, 15 | 5.143.567.225 | 3.691.042.215 | Short-term employees' benefit liabilities |
| Jumlah Liabilitas Jangka Pendek | | 83.711.236.334 | 91.457.880.845 | Total Current Liabilities |
| LIABILITAS JANGKA PANJANG | | | | NON-CURRENT LIABILITIES |
| Liabilitas sewa jangka panjang | 2u, 10 | 75.173.844 | 142.974.381 | Long-term lease liabilities |
| Utang pihak berelasi | 2f, 6 | 50.000.000.000 | 50.000.000.000 | Due to related party |
| Estimasi liabilitas atas imbalan kerja karyawan | 2p, 23 | 2.363.011.755 | 2.884.893.064 | Estimated liabilities for employees' benefits |
| Jumlah Liabilitas Jangka Panjang | | 52.438.185.599 | 53.027.867.445 | Total Non-Current Liabilities |
| Jumlah Liabilitas | | 136.149.421.933 | 144.485.748.290 | Total Liabilities |
| EKUITAS | | | | EQUITY |
| Modal saham - nilai nominal | | | | Capital stock - Rp 100 par value per share |
| Rp 100 per saham | | | | Authorized - 2,000,000,000 shares |
| Modal dasar - 2.000.000.000 saham | | | | |
| Modal ditempatkan dan disetor penuh - 668.000.089 saham | 16 | 66.800.008.900 | 66.800.008.900 | Issued and fully paid - 668,000,089 shares |
| Tambahan modal disetor - bersih | 2s, 17 | 28.054.021.637 | 28.054.021.637 | Additional paid-in capital - net |
| Saldo laba | | | | Retained earnings |
| Telah ditentukan penggunaannya untuk dana cadangan umum | | 14.000.000.000 | 14.000.000.000 | Appropriated for general reserve |
| Belum ditentukan penggunaannya | | 13.159.077.061 | 22.442.393.883 | Unappropriated |
| Jumlah Ekuitas | | 122.013.107.598 | 131.296.424.420 | Total Equity |
| JUMLAH LIABILITAS DAN EKUITAS | | 258.162.529.531 | 275.782.172.710 | TOTAL LIABILITIES AND EQUITY |

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements.

These Financial Statements are Originally Issued in Indonesian Language.

PT YANAPRIMA HASTAPERSADA TBK
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN
TAHUN YANG BERAKHIR PADA TANGGAL 31 DESEMBER 2021
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT YANAPRIMA HASTAPERSADA TBK
STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2021
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

| | Catatan/ Notes | 2021 | 2020 | |
|---|-------------------|------------------------|-----------------------|--|
| PENJUALAN BERSIH | 2f, 2n, 6, 19 | 339.039.023.365 | 303.203.668.856 | NET SALES |
| BEBAN POKOK PENJUALAN | 2f, 2n, 6, 20 | (319.591.175.814) | (265.558.897.419) | COST OF GOODS SOLD |
| LABA BRUTO | | 19.447.847.551 | 37.644.771.437 | GROSS PROFIT |
| Beban penjualan | 2n, 21 | (7.287.983.310) | (8.006.632.098) | Selling expenses |
| Beban umum dan administrasi | 2n, 21 | (13.844.769.828) | (12.301.705.267) | General and administrative expenses |
| Beban keuangan | 2n, 22 | (6.067.262.265) | (7.611.925.724) | Financing expenses |
| Laba penjualan aset tetap | 9 | 317.024.318 | 6.466.937 | Gain on sale of fixed assets |
| Selisih kurs - bersih | 2o | 2.460.644 | 318.306.833 | Foreign exchange differentials - net |
| Pendapatan bunga | 2n | 34.924.198 | 15.748.643 | Interest income |
| Lain-lain - bersih | 2n, 9 | (2.342.398.167) | 37.762.429 | Miscellaneous - net |
| LABA (RUGI) SEBELUM MANFAAT (BEBAN) PAJAK PENGHASILAN | | (9.740.156.859) | 10.102.793.190 | INCOME (LOSS) BEFORE INCOME TAX BENEFIT (EXPENSE) |
| MANFAT (BEBAN) PAJAK PENGHASILAN | 2q, 14 | | | INCOME TAX BENEFIT (EXPENSE) |
| Pajak tangguhan | | 255.486.360 | (1.767.934.788) | Deferred |
| LABA (RUGI) TAHUN BERJALAN | | (9.484.670.499) | 8.334.858.402 | INCOME (LOSS) FOR THE YEAR |
| LABA (RUGI) KOMPREHENSIF LAIN | | | | OTHER COMPREHENSIVE INCOME (LOSS) |
| Pos yang Tidak akan Direklasifikasi ke Laba Rugi | | | | Item that Will Not be Reclassified Subsequently to Profit or Loss |
| Keuntungan (kerugian) aktuarial atas program imbalan pasti | 2p, 23 | 258.145.740 | 2.266.190.869 | Actuarial gain (loss) of defined benefit plan |
| Pajak penghasilan atas keuntungan (kerugian) aktuarial atas program imbalan pasti | 2q, 14 | (56.792.063) | (498.561.991) | Income tax of actuarial gain (loss) of defined benefit plan |
| Laba (Rugi) Komprehensif Lain - Setelah Pajak | | 201.353.677 | 1.767.628.878 | Other Comprehensive Income (Loss) - Net of Tax |
| JUMLAH LABA (RUGI) KOMPREHENSIF TAHUN BERJALAN | | (9.283.316.822) | 10.102.487.280 | TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR |
| LABA (RUGI) PER SAHAM | 2r, 27 | (14) | 12 | INCOME (LOSS) PER SHARE |

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements.

| No | Kode Emiten | Tahun | Likuiditas | | |
|----|-------------|-------|---------------|--------------|--------|
| | | | Jutaan Rupiah | | CR (X) |
| | | | Aktiva Lancar | Utang Lancar | |
| 1 | APLI | 2017 | 126.404.952 | 73.638.951 | 1,72 |
| | | 2018 | 201.923.603 | 201.327.226 | 1,00 |
| | | 2019 | 123.669.639 | 87.957.256 | 1,41 |
| | | 2020 | 136.743.918 | 86.215.048 | 1,59 |
| | | 2021 | 173.574.832 | 130.517.093 | 1,33 |
| 2 | IGAR | 2017 | 396.252.892 | 60.941.267 | 6,50 |
| | | 2018 | 416.191.470 | 72.223.978 | 5,76 |
| | | 2019 | 446.573.796 | 57.853.674 | 7,72 |
| | | 2020 | 509.735.319 | 48.639.860 | 10,48 |
| | | 2021 | 664.451.418 | 91.677.487 | 7,25 |
| 3 | IMPC | 2017 | 1.200.668.597 | 333.004.593 | 3,61 |
| | | 2018 | 1.220.137.554 | 342.328.901 | 3,56 |
| | | 2019 | 1.174.699.544 | 479.079.545 | 2,45 |
| | | 2020 | 1.261.952.159 | 608.353.619 | 2,07 |
| | | 2021 | 1.383.431.547 | 639.768.354 | 2,16 |
| 4 | IPOL | 2017 | 98.032.607 | 100.644.759 | 0,97 |
| | | 2018 | 108.667.852 | 106.171.161 | 1,02 |
| | | 2019 | 105.060.090 | 92.748.238 | 1,13 |
| | | 2020 | 112.610.249 | 86.299.066 | 1,30 |
| | | 2021 | 131.282.807 | 93.962.976 | 1,40 |

| No | Kode Emiten | Tahun | Likuiditas | | |
|----|-------------|-------|---------------|--------------|--------|
| | | | Jutaan Rupiah | | CR (X) |
| | | | Aktiva Lancar | Utang Lancar | |
| 5 | PBID | 2017 | 1.177.435.699 | 442.229.374 | 2,66 |
| | | 2018 | 1.689.893.416 | 708.309.176 | 2,39 |
| | | 2019 | 1.550.097.999 | 594.735.136 | 2,61 |
| | | 2020 | 1.486.968.395 | 390.799.927 | 3,80 |
| | | 2021 | 1.613.132.890 | 427.148.628 | 3,78 |
| 6 | SMKL | 2017 | 1.666.578.965 | 369.609.136 | 4,51 |
| | | 2018 | 883.283.762 | 933.084.971 | 0,95 |
| | | 2019 | 854.777.722 | 824.715.171 | 1,04 |
| | | 2020 | 773.133.215 | 759.014.198 | 1,02 |
| | | 2021 | 1.033.642.912 | 951.105.516 | 1,09 |
| 7 | TALF | 2017 | 351.255.636 | 127.673.269 | 2,75 |
| | | 2018 | 405.988.723 | 151.341.881 | 2,68 |
| | | 2019 | 468.877.107 | 173.578.114 | 2,70 |
| | | 2020 | 490.284.080 | 263.432.699 | 1,86 |
| | | 2021 | 521.288.643 | 266.457.069 | 1,96 |
| 8 | YPAS | 2017 | 148.857.086 | 166.871.675 | 0,89 |
| | | 2018 | 189.670.201 | 184.198.194 | 1,03 |
| | | 2019 | 146.737.666 | 94.274.141 | 1,56 |
| | | 2020 | 159.992.983 | 91.457.880 | 1,75 |
| | | 2021 | 147.297.098 | 83.711.236 | 1,76 |

Sumber: Data diolah

| No | Kode Emiten | Tahun | Solvabilitas | | |
|----|-------------|-------|---------------|---------------|---------|
| | | | Jutaan Rupiah | | DAR (X) |
| | | | Total Hutang | Total Aset | |
| 1 | APLI | 2017 | 171.514.782 | 398.698.779 | 0,43 |
| | | 2018 | 298.992.622 | 503.177.499 | 0,59 |
| | | 2019 | 206.523.459 | 419.264.529 | 0,49 |
| | | 2020 | 200.450.080 | 406.440.895 | 0,49 |
| | | 2021 | 200.245.883 | 431.280.653 | 0,46 |
| 2 | IGAR | 2017 | 71.075.842 | 513.022.591 | 0,14 |
| | | 2018 | 87.283.567 | 570.197.810 | 0,15 |
| | | 2019 | 80.669.409 | 617.594.780 | 0,13 |
| | | 2020 | 72.281.042 | 665.863.417 | 0,11 |
| | | 2021 | 117.903.045 | 809.371.584 | 0,15 |
| 3 | IMPC | 2017 | 1.005.656.523 | 2.294.677.493 | 0,44 |
| | | 2018 | 997.975.486 | 2.370.198.817 | 0,42 |
| | | 2019 | 1.092.845.023 | 2.501.132.856 | 0,44 |
| | | 2020 | 1.231.192.233 | 2.697.100.062 | 0,46 |
| | | 2021 | 1.184.949.828 | 2.861.498.208 | 0,41 |
| 4 | IPOL | 2017 | 128.349.250 | 287.793.458 | 0,45 |
| | | 2018 | 130.444.172 | 292.126.972 | 0,45 |
| | | 2019 | 114.135.764 | 277.540.954 | 0,41 |
| | | 2020 | 104.622.976 | 280.515.335 | 0,37 |
| | | 2021 | 114.789.033 | 299.122.566 | 0,38 |

| No | Kode Emiten | Tahun | Solvabilitas | | |
|----|-------------|-------|---------------|---------------|---------|
| | | | Jutaan Rupiah | | DAR (X) |
| | | | Total Hutang | Total Aset | |
| 5 | PBID | 2017 | 498.990.179 | 1.818.904.603 | 0,27 |
| | | 2018 | 751.597.581 | 2.295.734.967 | 0,33 |
| | | 2019 | 670.694.230 | 2.338.919.728 | 0,29 |
| | | 2020 | 492.491.798 | 2.421.301.079 | 0,20 |
| | | 2021 | 524.108.151 | 2.801.186.958 | 0,19 |
| 6 | SMKL | 2017 | 1.130.013.481 | 1.513.833.882 | 0,75 |
| | | 2018 | 1.193.147.699 | 1.720.523.692 | 0,69 |
| | | 2019 | 1.020.362.428 | 1.695.541.272 | 0,60 |
| | | 2020 | 939.137.865 | 1.672.515.743 | 0,56 |
| | | 2021 | 1.096.849.980 | 1.911.921.812 | 0,57 |
| 7 | TALF | 2017 | 155.076.156 | 921.240.988 | 0,17 |
| | | 2018 | 176.218.785 | 984.597.771 | 0,18 |
| | | 2019 | 320.791.791 | 1.329.083.050 | 0,24 |
| | | 2020 | 454.287.199 | 1.474.472.516 | 0,31 |
| | | 2021 | 522.245.888 | 1.569.929.936 | 0,33 |
| 8 | YPAS | 2017 | 176.448.023 | 202.542.364 | 0,87 |
| | | 2018 | 212.804.570 | 330.956.269 | 0,64 |
| | | 2019 | 156.887.406 | 278.236.534 | 0,56 |
| | | 2020 | 144.485.748 | 275.782.172 | 0,52 |
| | | 2021 | 136.149.421 | 258.162.529 | 0,53 |

Sumber: Data diolah

| No | Kode Emiten | Tahun | Profitabilitas | | |
|----|-------------|-------|----------------|---------------|---------|
| | | | Jutaan Rupiah | | ROA (%) |
| | | | Laba Bersih | Total Aset | |
| 1 | APLI | 2017 | 12.396.301 | 398.698.779 | 3,11 |
| | | 2018 | - 23.451.591 | 503.177.499 | - 4,66 |
| | | 2019 | 9.618.426 | 419.264.529 | 2,29 |
| | | 2020 | - 6.408.219 | 406.440.895 | - 1,58 |
| | | 2021 | 23.232.797 | 431.280.653 | 5,39 |
| 2 | IGAR | 2017 | 52.013.535 | 513.022.591 | 10,14 |
| | | 2018 | 33.806.003 | 570.197.810 | 5,93 |
| | | 2019 | 43.608.255 | 617.594.780 | 7,06 |
| | | 2020 | 44.121.849 | 665.863.417 | 6,63 |
| | | 2021 | 73.264.824 | 809.371.584 | 9,05 |
| 3 | IMPC | 2017 | 87.262.052 | 2.294.677.493 | 3,80 |
| | | 2018 | 86.440.795 | 2.370.198.817 | 3,65 |
| | | 2019 | 103.701.431 | 2.501.132.856 | 4,15 |
| | | 2020 | 125.060.624 | 2.697.100.062 | 4,64 |
| | | 2021 | 210.038.447 | 2.861.498.208 | 7,34 |
| 4 | IPOL | 2017 | 2.104.067 | 287.793.458 | 0,73 |
| | | 2018 | 4.854.391 | 292.126.972 | 1,66 |
| | | 2019 | 4.222.588 | 277.540.954 | 1,52 |
| | | 2020 | 7.885.331 | 280.515.335 | 2,81 |
| | | 2021 | 8.830.371 | 299.122.566 | 2,95 |

| No | Kode Emiten | Tahun | Profitabilitas | | |
|----|-------------|-------|----------------|---------------|---------|
| | | | Jutaan Rupiah | | ROA (%) |
| | | | Laba Bersih | Total Aset | |
| 5 | PBID | 2017 | 227.865.376 | 1.818.904.603 | 12,53 |
| | | 2018 | 294.513.353 | 2.295.734.967 | 12,83 |
| | | 2019 | 222.899.129 | 2.338.919.728 | 9,53 |
| | | 2020 | 371.602.077 | 2.421.301.079 | 15,35 |
| | | 2021 | 410.247.556 | 2.801.186.958 | 14,65 |
| 6 | SMKL | 2017 | 28.123.159 | 1.513.833.882 | 1,86 |
| | | 2018 | 131.435.592 | 1.720.523.692 | 7,64 |
| | | 2019 | 26.720.957 | 1.695.541.272 | 1,58 |
| | | 2020 | 37.942.386 | 1.672.515.743 | 2,27 |
| | | 2021 | 108.341.459 | 1.911.921.812 | 5,67 |
| 7 | TALF | 2017 | 18.329.651 | 921.240.988 | 1,99 |
| | | 2018 | 46.274.460 | 984.597.771 | 4,70 |
| | | 2019 | 26.751.221 | 1.329.083.050 | 2,01 |
| | | 2020 | 17.645.908 | 1.474.472.516 | 1,20 |
| | | 2021 | 20.585.956 | 1.569.929.936 | 1,31 |
| 8 | YPAS | 2017 | - 14.500.026 | 202.542.364 | - 7,16 |
| | | 2018 | - 9.041.325 | 330.956.269 | - 2,73 |
| | | 2019 | 3.198.431 | 278.236.534 | 1,15 |
| | | 2020 | 10.102.487 | 275.782.172 | 3,66 |
| | | 2021 | - 9.283.316 | 258.162.529 | - 3,60 |

Sumber: Data diolah

Descriptives

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|--------|----------------|
| CR | 40 | .89 | 10.48 | 2.6804 | 2.15134 |
| DAR | 40 | .11 | .87 | .4048 | .18424 |
| ROA | 40 | -7.16 | 15.35 | 4.0758 | 4.91835 |
| Valid N (listwise) | 40 | | | | |

Regression

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|----------------------|-------------------|--------|
| 1 | DAR, CR ^b | . | Enter |

a. Dependent Variable: ROA

b. All requested variables entered.

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .618 ^a | .382 | .348 | 3.96989 |

a. Predictors: (Constant), DAR, CR

b. Dependent Variable: ROA

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 360.296 | 2 | 180.148 | 11.431 | .000 ^b |
| | Residual | 583.121 | 37 | 15.760 | | |
| | Total | 943.417 | 39 | | | |

a. Dependent Variable: ROA

b. Predictors: (Constant), DAR, CR

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 9.634 | 2.713 | | 3.551 | .001 |
| | CR | .189 | .389 | .083 | .485 | .631 |
| | DAR | -14.979 | 4.543 | -.561 | -3.297 | .002 |

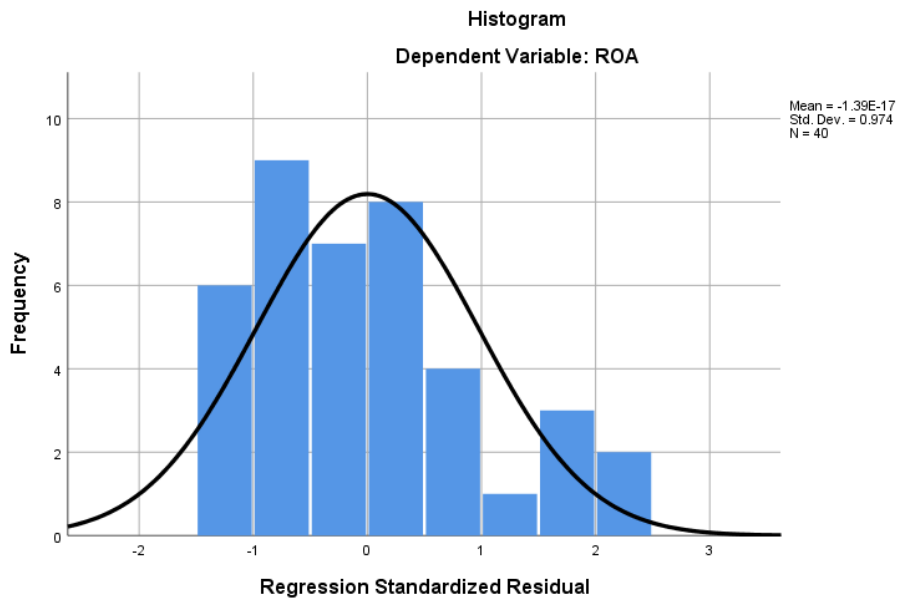
a. Dependent Variable: ROA

Residuals Statistics^a

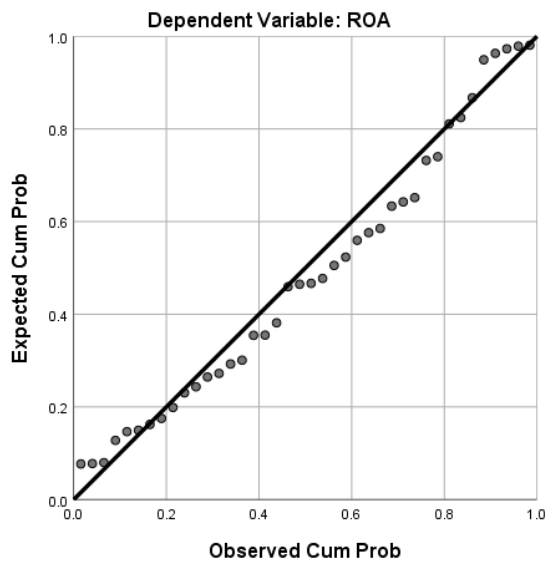
| | Minimum | Maximum | Mean | Std. Deviation | N |
|----------------------|----------|---------|--------|----------------|----|
| Predicted Value | -3.2470 | 9.9851 | 4.0758 | 3.03947 | 40 |
| Residual | -5.66223 | 8.21440 | .00000 | 3.86676 | 40 |
| Std. Predicted Value | -2.409 | 1.944 | .000 | 1.000 | 40 |
| Std. Residual | -1.426 | 2.069 | .000 | .974 | 40 |

a. Dependent Variable: ROA

Charts



Normal P-P Plot of Regression Standardized Residual



NPar Tests

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 40 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 3.86675676 |
| Most Extreme Differences | Absolute | .095 |
| | Positive | .095 |
| | Negative | -.079 |
| Test Statistic | | .095 |
| Asymp. Sig. (2-tailed) | | .200 ^{c,d} |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Regression

Coefficients^a

| Model | | Collinearity Statistics | |
|-------|-----|-------------------------|-------|
| | | Tolerance | VIF |
| 1 | CR | .577 | 1.734 |
| | DAR | .577 | 1.734 |

a. Dependent Variable: ROA

Coefficient Correlations^a

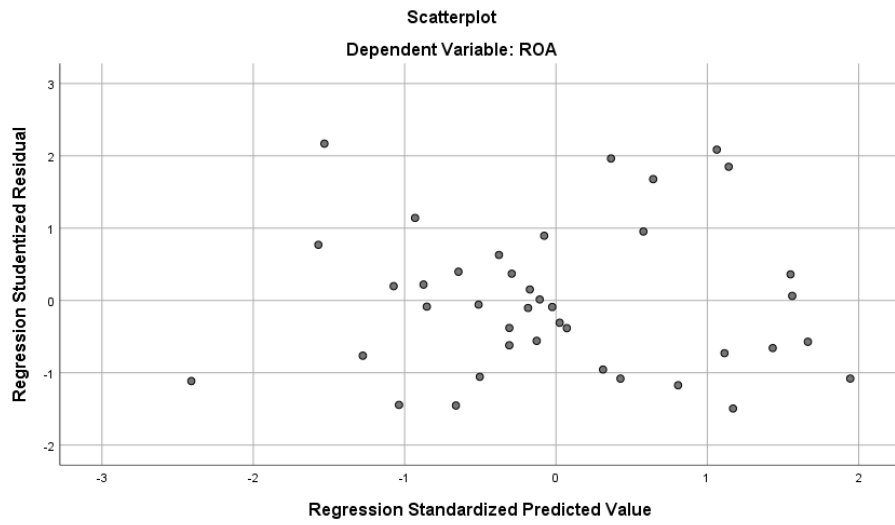
| Model | | | DAR | CR |
|-------|--------------|-----|--------|-------|
| 1 | Correlations | DAR | 1.000 | .651 |
| | | CR | .651 | 1.000 |
| | Covariances | DAR | 20.640 | 1.150 |
| | | CR | 1.150 | .151 |

a. Dependent Variable: ROA

Collinearity Diagnostics^a

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions | | |
|-------|-----------|------------|-----------------|----------------------|-----|-----|
| | | | | (Constant) | CR | DAR |
| 1 | 1 | 2.506 | 1.000 | .01 | .03 | .01 |
| | 2 | .461 | 2.331 | .00 | .30 | .08 |
| | 3 | .032 | 8.804 | .99 | .68 | .91 |

a. Dependent Variable: ROA



| Model Summary^b | | | | | |
|----------------------------------|-------------------|----------|-------------------|----------------------------|---------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .618 ^a | .382 | .348 | 3.96989 | 1.618 |

a. Predictors: (Constant), DAR, CR

b. Dependent Variable: ROA

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Riwayat pendidikan

- Pendidikan formal:
 1. STIE PPI program studi Akuntansi di Tangerang tahun 2019
 2. SMAN 19 Kab. Tangerang tahun 2015
 3. SMPN 2 Balaraja tahun 2012
 4. SDN Merak II tahun 2006
- Pendidikan non formal:
 1. Kelas Excel – Pivot Table to Level Up Your Career yang dilaksanakan pada 28 Mei 2023
 2. Seminar Ekonomi: Kewirausahaan yang Berproses yang dilaksanakan pada 29 Januari 2023
 3. Kelas Excel – Mastering Vlookup for your career yang dilaksanakan pada 18 Desember 2022
 4. Tax and Accounting: Professional Class – Batch 14 yang dilaksanakan pada 30 Juli 2022

Demikian riwayat hidup ini saya buat dengan sebenarnya.

Tangerang, 21 Agustus 2023

Dhita Fahriyani

