

BAB V

PENUTUP

A. Kesimpulan

Penelitian ini bertujuan untuk melihat pengaruh Perputaran Piutang, *Current Ratio*, *Debt to Asset Ratio* terhadap *Return On Asset* pada Perusahaan Subsektor Perdagangan Eceran Yang Terdaftar di Bursa Efek Indonesia (BEI) Periode Tahun 2018-2022. Dan penelitian ini menggunakan sampel sebanyak 6 perusahaan.

Berdasarkan hasil analisis dan pembahasan yang telah diuraikan sebelumnya, maka dapat ditarik kesimpulan sebagai berikut :

1. Dalam penelitian ini, pada tabel *model summary* memiliki nilai *R Square* sebesar 0,558 atau 55,8%. Berarti variabel perputaran piutang memiliki pengaruh sebesar 55,8% terhadap variabel *return on asset*, sedangkan sebesar 44,2% dipengaruhi oleh variabel lain. Berdasarkan hasil uji hipotesis secara parsial dalam penelitian ini, Perputaran Piutang yang memiliki $t_{hitung} > t_{tabel}$ yaitu sebesar $5,091 > t_{tabel} 2,052$ dengan tingkat signifikan sebesar $0,00 < 0,05$. Dapat disimpulkan bahwa variabel Perputaran Piutang berpengaruh positif dan signifikan terhadap variabel *Return On Asset* (ROA) pada Perusahaan Subsektor Perdagangan Eceran Yang Terdaftar di Bursa Efek Indonesia (BEI) Periode Tahun 2018-2023.
2. Dalam penelitian ini, pada tabel *model summary* memiliki nilai *R Square* sebesar 0,558 atau 55,8%. Berarti variabel *current ratio* memiliki pengaruh sebesar 55,8% terhadap variabel *return on asset*, sedangkan

sebesar 44,2% dipengaruhi oleh variabel lain. Berdasarkan hasil uji hipotesis secara parsial dalam penelitian ini, *Current Ratio* memiliki $t_{hitung} < t_{tabel}$ yaitu sebesar $-1,691 < t_{tabel} 2,052$ dengan tingkat signifikan sebesar $0,0103 > 0,05$. Dapat disimpulkan bahwa variabel *Current Ratio* berpengaruh positif namun tidak signifikan terhadap variabel *Return On Asset* (ROA) pada Perusahaan Subsektor Perdagangan Eceran Yang Terdaftar di Bursa Efek Indonesia (BEI) Periode Tahun 2018 – 2022.

3. Dalam penelitian ini, pada tabel *model summary* memiliki nilai *R Square* sebesar 0,558 atau 55,8%. Berarti variabel *debt to asset ratio* memiliki pengaruh sebesar 55,8% terhadap variabel *return on asset*, sedangkan sebesar 44,2% dipengaruhi oleh variabel lain. Berdasarkan hasil uji hipotesis secara parsial dalam penelitian ini, *Debt to Asset Ratio* memiliki $t_{hitung} < t_{tabel}$ yaitu sebesar $1,948 < t_{tabel} 2,052$ dengan tingkat signifikan sebesar $0,062 > 0,05$. Dapat disimpulkan bahwa variabel *Debt to Asset Ratio* berpengaruh negatif dan tidak signifikan terhadap variabel *Return On Asset* (ROA) pada Perusahaan Subsektor Perdagangan Eceran Yang Terdaftar di Bursa Efek Indonesia (BEI) Periode Tahun 2018 – 2022.
4. Dalam penelitian ini, pada tabel *model summary* memiliki nilai *Adjusted R Square* sebesar 0,507 atau 50,7%. Berarti bahwa dalam pengujian ini variabel *Return On Asset* dapat dijelaskan oleh variabel Perputaran Piutang, *Current Ratio*, dan *Debt to Asset Ratio*. Sedangkan sebesar 49,3% dipengaruhi oleh variabel lain. Berdasarkan hasil uji hipotesis secara simultan dalam penelitian ini memiliki hasil nilai $0,000 < 0,05$. Maka H_0

ditolak dan H_4 diterima, sehingga dapat disimpulkan dalam penelitian ini variabel independen Perputaran Piutang, *Current Ratio*, dan *Debt to Asset Ratio* memiliki pengaruh yang signifikan terhadap variabel *Return On Asset* secara simultan pada Perusahaan Subsektor Perdagangan Eceran Yang Terdaftar di Bursa Efek Indonesia (BEI) Periode Tahun 2018 – 2022.

B. Saran

Berdasarkan hasil penelitian, pembahasan, dan kesimpulan dalam penelitian ini yang telah dijelaskan pada bab sebelumnya, penulis dapat memberikan beberapa saran sebagai berikut :

1. Bagi Perusahaan
 - a. Bagi manajemen perusahaan diharapkan dapat lebih memperhatikan tingkat perputaran piutang, agar dana yang tertanam dalam piutang usaha dapat berputar dengan baik.
 - b. Bagi manajemen perusahaan diharapkan agar lebih meningkatkan penjualan maupun pemasaran agar laba bersih perusahaan terus meningkat.
 - c. Bagi manajemen perusahaan diharapkan agar lebih memperhatikan aset, utang, dan arus kas perusahaan agar dapat meningkatkan kinerja perusahaan dan meningkatkan laba.

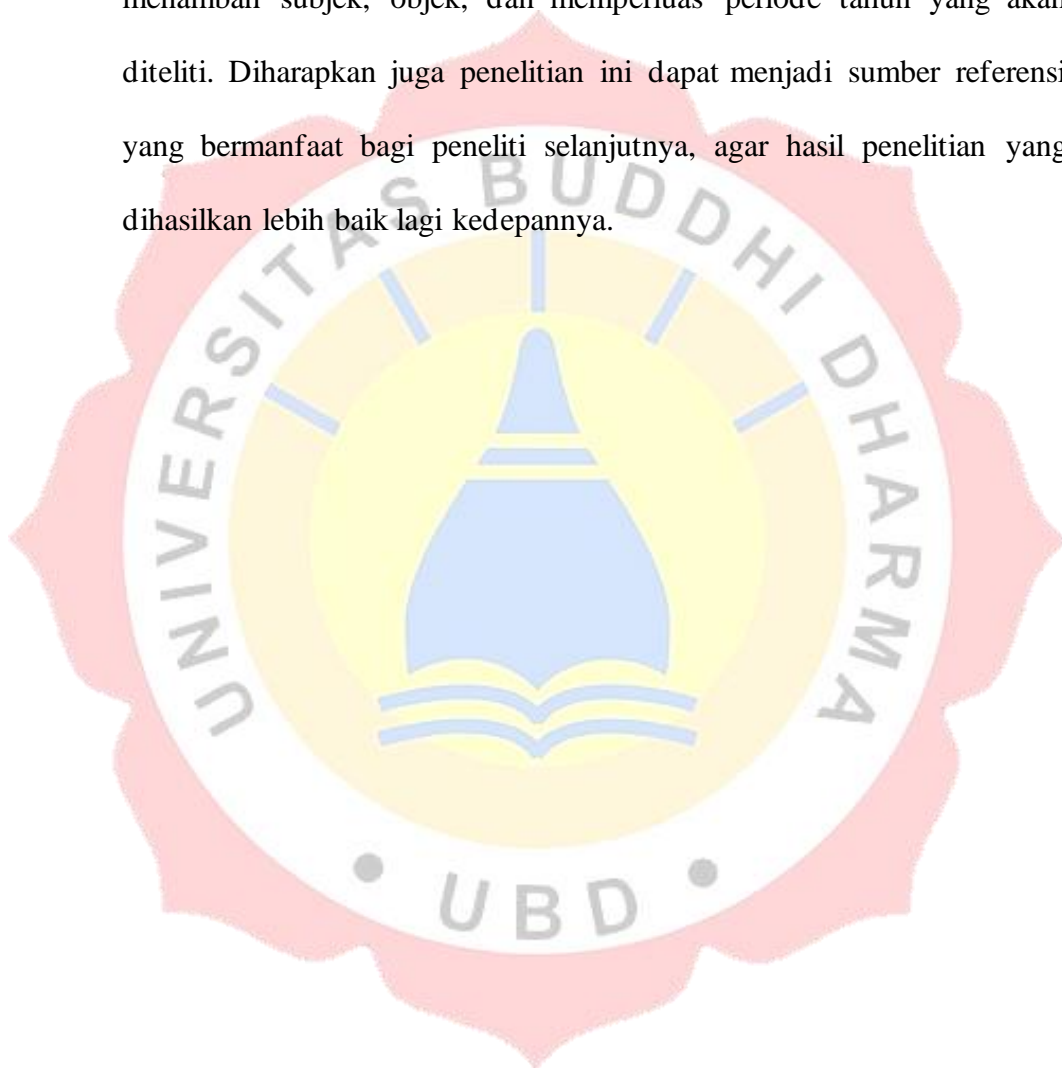
2. Bagi Investor

Dengan adanya penelitian ini, diharapkan investor lebih mencari informasi terkait perusahaan, lebih memperhatikan *return* perusahaan, karena dalam berinvestasi kita harus selalu berhati-hati agar tidak

mengalami kerugian sehingga investor harus melihat kondisi perusahaan yang akan dilakukan investasi.

3. Bagi Peneliti Selanjutnya

Bagi peneliti selanjutnya, diharapkan dapat memperluas variabel, menambah subjek, objek, dan memperluas periode tahun yang akan diteliti. Diharapkan juga penelitian ini dapat menjadi sumber referensi yang bermanfaat bagi peneliti selanjutnya, agar hasil penelitian yang dihasilkan lebih baik lagi kedepannya.



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Dedie Gunawan



LAMPIRAN

Lampiran 1

Daftar Sampel Penelitian Perusahaan Subsektor Perdagangan Eceran Yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2018-2022

| No. | Nama Perusahaan | Kode Perusahaan |
|-----|---------------------------------|-----------------|
| 1 | PT Ace Hardware Indonesia, Tbk. | ACES |
| 2 | PT Sumber Alfaria Trijaya, Tbk. | AMRT |
| 3 | PT Catur Sentosa Adiprana, Tbk. | CSAP |
| 4 | PT Supra Boga Lestari, Tbk. | RANC |
| 5 | PT Midi Utama Indonesia, Tbk. | MIDI |
| 6 | PT Erajaya Swasembada, Tbk. | ERAA |



Lampiran 2

Perhitungan Perputaran Piutang

Perusahaan Subsektor Perdagangan Eceran Yang Terdaftar di Bursa Efek

Indonesia Periode Tahun 2018-2022

| Kode | Tahun | Penjualan Kredit | Rata-rata Piutang | Perputaran Piutang |
|------|-------|----------------------|-----------------------|--------------------|
| ACES | 2018 | Rp 36,642,626,059 | Rp 63,239,885,744 | 0.58 |
| | 2019 | Rp 88,918,882,414 | Rp 62,780,754,237 | 1.42 |
| | 2020 | Rp 143,482,663,889 | Rp 116,200,773,152 | 1.23 |
| | 2021 | Rp 163,451,618,901 | Rp 7,189,816,371,434 | 0.02 |
| | 2022 | Rp 156,172,909,811 | Rp 7,312,946,165,989 | 0.02 |
| AMRT | 2018 | Rp 668,426,000,000 | Rp 22,165,968,000,000 | 0.03 |
| | 2019 | Rp 1,138,888,000,000 | Rp 23,992,313,000,000 | 0.05 |
| | 2020 | Rp 1,088,477,000,000 | Rp 25,970,743,000,000 | 0.04 |
| | 2021 | Rp 1,963,050,000,000 | Rp 27,370,210,000,000 | 0.07 |
| | 2022 | Rp 2,907,478,000,000 | Rp 30,746,266,000,000 | 0.09 |
| CSAP | 2018 | Rp 389,609,693,000 | Rp 5,785,287,553,000 | 0.07 |
| | 2019 | Rp 368,480,112,000 | Rp 6,584,587,023,000 | 0.06 |
| | 2020 | Rp 360,817,945,000 | Rp 7,616,266,096,000 | 0.05 |
| | 2021 | Rp 255,314,512,000 | Rp 8,505,127,561,000 | 0.03 |
| | 2022 | Rp 263,261,813,000 | Rp 9,645,596,019,000 | 0.03 |
| RANC | 2018 | Rp 49,966,984,744 | Rp 904,003,739,438 | 0.06 |
| | 2019 | Rp 55,464,434,251 | Rp 952,496,300,846 | 0.06 |
| | 2020 | Rp 76,002,689,458 | Rp 1,319,134,443,995 | 0.06 |
| | 2021 | Rp 9,838,767,784 | Rp 1,512,036,014,160 | 0.01 |
| | 2022 | Rp 83,668,234,859 | Rp 1,354,418,637,499 | 0.06 |
| MIDI | 2018 | Rp 159,154,000,000 | Rp 4,960,145,000,000 | 0.03 |
| | 2019 | Rp 203,070,000,000 | Rp 4,990,309,000,000 | 0.04 |
| | 2020 | Rp 200,273,000,000 | Rp 5,923,693,000,000 | 0.03 |
| | 2021 | Rp 269,694,000,000 | Rp 6,329,539,000,000 | 0.04 |
| | 2022 | Rp 399,121,000,000 | Rp 6,905,148,000,000 | 0.06 |
| ERAA | 2018 | Rp 889,340,783,000 | Rp 12,682,902,626,000 | 0.07 |
| | 2019 | Rp 325,583,191,000 | Rp 9,747,703,198,000 | 0.03 |
| | 2020 | Rp 671,172,137,000 | Rp 11,211,369,042,000 | 0.06 |
| | 2021 | Rp 1,117,917,248,000 | Rp 11,372,225,256,000 | 0.10 |
| | 2022 | Rp 1,076,555,292,000 | Rp 17,058,217,814,000 | 0.06 |

Lampiran 3

Perhitungan Current Ratio

Perusahaan subsektor Perdagangan Eceran Yang Terdaftar di Bursa Efek

Indonesia Periode Tahun 2018-2022

| Kode | Tahun | Aktiva Lancar | Utang Lancar | CR |
|------|-------|-----------------------|-----------------------|------|
| ACES | 2018 | Rp 4,096,280,475,383 | Rp 631,055,459,387 | 6.49 |
| | 2019 | Rp 4,369,550,647,718 | Rp 783,375,432,849 | 5.58 |
| | 2020 | Rp 5,034,737,166,320 | Rp 844,928,054,206 | 5.96 |
| | 2021 | Rp 5,192,108,153,404 | Rp 722,537,477,543 | 7.19 |
| | 2022 | Rp 5,366,211,979,743 | Rp 623,872,862,869 | 8.60 |
| AMRT | 2018 | Rp 12,791,052,000,000 | Rp 11,126,956,000,000 | 1.15 |
| | 2019 | Rp 14,782,817,000,000 | Rp 13,167,601,000,000 | 1.12 |
| | 2020 | Rp 13,558,536,000,000 | Rp 15,326,139,000,000 | 0.88 |
| | 2021 | Rp 14,211,903,000,000 | Rp 16,376,061,000,000 | 0.87 |
| | 2022 | Rp 15,664,200,000,000 | Rp 17,389,232,000,000 | 0.90 |
| CSAP | 2018 | Rp 3,612,982,306,000 | Rp 3,302,706,214,000 | 1.09 |
| | 2019 | Rp 4,502,446,283,000 | Rp 3,956,848,238,000 | 1.14 |
| | 2020 | Rp 4,419,656,047,000 | Rp 4,060,960,933,000 | 1.09 |
| | 2021 | Rp 4,889,716,585,000 | Rp 4,466,588,051,000 | 1.09 |
| | 2022 | Rp 5,534,371,433,000 | Rp 5,271,647,809,000 | 1.05 |
| RANC | 2018 | Rp 544,178,319,988 | Rp 348,666,837,381 | 1.56 |
| | 2019 | Rp 589,611,622,008 | Rp 348,625,244,359 | 1.69 |
| | 2020 | Rp 625,866,677,394 | Rp 512,965,592,357 | 1.22 |
| | 2021 | Rp 570,901,473,128 | Rp 633,150,936,994 | 0.90 |
| | 2022 | Rp 519,796,958,062 | Rp 620,513,540,875 | 0.84 |
| MIDI | 2018 | Rp 2,174,526,000,000 | Rp 2,959,873,000,000 | 0.73 |
| | 2019 | Rp 2,255,382,000,000 | Rp 2,898,464,000,000 | 0.78 |
| | 2020 | Rp 2,205,519,000,000 | Rp 3,395,618,000,000 | 0.65 |
| | 2021 | Rp 2,535,858,000,000 | Rp 3,691,937,000,000 | 0.69 |
| | 2022 | Rp 2,873,858,000,000 | Rp 3,766,704,000,000 | 0.76 |
| ERAA | 2018 | Rp 10,053,691,913,000 | Rp 7,740,591,920,000 | 1.30 |
| | 2019 | Rp 6,944,525,743,000 | Rp 4,615,531,135,000 | 1.50 |
| | 2020 | Rp 7,546,995,255,000 | Rp 5,142,950,705,000 | 1.47 |
| | 2021 | Rp 6,624,347,489,000 | Rp 4,279,452,623,000 | 1.55 |
| | 2022 | Rp 11,217,075,937,000 | Rp 9,021,226,534,000 | 1.24 |

Lampiran 4

Perhitungan Debt to Asset Ratio

Perusahaan subsektor Perdagangan Eceran Yang Terdaftar di Bursa Efek

Indonesia Periode Tahun 2018-2022

| Kode | Tahun | Total Utang | Total Aset | DAR |
|------|-------|-----------------------|-----------------------|------|
| ACES | 2018 | Rp 1,085,709,809,612 | Rp 5,321,180,855,541 | 0.20 |
| | 2019 | Rp 6,476,301,294,266 | Rp 6,641,808,005,145 | 0.98 |
| | 2020 | Rp 2,024,821,339,896 | Rp 7,247,063,894,394 | 0.28 |
| | 2021 | Rp 1,677,057,743,660 | Rp 7,189,816,371,434 | 0.23 |
| | 2022 | Rp 1,642,014,628,404 | Rp 7,312,946,165,989 | 0.22 |
| AMRT | 2018 | Rp 16,148,410,000,000 | Rp 22,165,968,000,000 | 0.73 |
| | 2019 | Rp 17,108,006,000,000 | Rp 23,992,313,000,000 | 0.71 |
| | 2020 | Rp 18,334,415,000,000 | Rp 25,970,743,000,000 | 0.71 |
| | 2021 | Rp 17,942,427,000,000 | Rp 27,370,210,000,000 | 0.66 |
| | 2022 | Rp 19,275,574,000,000 | Rp 30,746,266,000,000 | 0.63 |
| CSAP | 2018 | Rp 3,884,663,517,000 | Rp 5,785,287,533,000 | 0.67 |
| | 2019 | Rp 4,612,787,339,000 | Rp 6,584,587,023,000 | 0.70 |
| | 2020 | Rp 5,562,713,870,000 | Rp 7,616,266,096,000 | 0.73 |
| | 2021 | Rp 6,239,940,610,000 | Rp 8,505,127,561,000 | 0.73 |
| | 2022 | Rp 7,149,548,480,000 | Rp 9,645,596,019,000 | 0.74 |
| RANC | 2018 | Rp 399,959,714,997 | Rp 904,003,739,438 | 0.44 |
| | 2019 | Rp 404,693,066,101 | Rp 952,496,300,846 | 0.42 |
| | 2020 | Rp 774,629,825,055 | Rp 1,319,134,443,995 | 0.59 |
| | 2021 | Rp 1,004,972,007,389 | Rp 1,512,036,014,160 | 0.66 |
| | 2022 | Rp 928,180,973,526 | Rp 1,354,418,637,499 | 0.69 |
| MIDI | 2018 | Rp 3,879,324,000,000 | Rp 4,960,145,000,000 | 0.78 |
| | 2019 | Rp 3,769,310,000,000 | Rp 4,990,309,000,000 | 0.76 |
| | 2020 | Rp 4,524,990,000,000 | Rp 5,923,693,000,000 | 0.76 |
| | 2021 | Rp 4,661,895,000,000 | Rp 6,329,539,000,000 | 0.74 |
| | 2022 | Rp 4,918,421,000,000 | Rp 6,905,148,000,000 | 0.71 |
| ERAA | 2018 | Rp 7,857,284,389,000 | Rp 12,682,902,626,000 | 0.62 |
| | 2019 | Rp 4,768,986,646,000 | Rp 9,747,703,198,000 | 0.49 |
| | 2020 | Rp 5,523,372,852,000 | Rp 11,211,369,042,000 | 0.49 |
| | 2021 | Rp 4,909,863,586,000 | Rp 11,372,225,256,000 | 0.43 |
| | 2022 | Rp 9,855,354,942,000 | Rp 17,058,217,814,000 | 0.58 |

Lampiran 5

Perhitungan Return On Asset

Perusahaan subsektor Perdagangan Eceran Yang Terdaftar di Bursa Efek

Indonesia Periode Tahun 2018-2022

| Kode | Tahun | Laba Bersih | Total Aset | ROA |
|------|-------|----------------------|-----------------------|------|
| ACES | 2018 | Rp 976,273,356,597 | Rp 5,321,180,855,541 | 0.18 |
| | 2019 | Rp 1,023,636,538,399 | Rp 6,641,808,005,145 | 0.15 |
| | 2020 | Rp 731,310,571,351 | Rp 7,247,063,894,294 | 0.10 |
| | 2021 | Rp 163,451,618,901 | Rp 7,189,816,371,434 | 0.02 |
| | 2022 | Rp 156,172,909,811 | Rp 7,312,946,165,989 | 0.02 |
| AMRT | 2018 | Rp 668,426,000,000 | Rp 22,165,968,000,000 | 0.03 |
| | 2019 | Rp 1,138,888,000,000 | Rp 23,992,313,000,000 | 0.05 |
| | 2020 | Rp 1,088,477,000,000 | Rp 25,970,743,000,000 | 0.04 |
| | 2021 | Rp 1,963,050,000,000 | Rp 27,370,210,000,000 | 0.07 |
| | 2022 | Rp 2,907,478,000,000 | Rp 30,746,266,000,000 | 0.09 |
| CSAP | 2018 | Rp 389,609,693,000 | Rp 5,785,287,553,000 | 0.07 |
| | 2019 | Rp 368,480,112,000 | Rp 6,584,587,023,000 | 0.06 |
| | 2020 | Rp 360,817,945,000 | Rp 7,616,266,096,000 | 0.05 |
| | 2021 | Rp 255,314,512,000 | Rp 8,505,127,561,000 | 0.03 |
| | 2022 | Rp 263,261,813,000 | Rp 9,645,596,019,000 | 0.03 |
| RANC | 2018 | Rp 49,966,984,744 | Rp 904,003,739,438 | 0.06 |
| | 2019 | Rp 55,464,434,251 | Rp 952,496,300,846 | 0.06 |
| | 2020 | Rp 76,002,689,458 | Rp 1,319,134,443,995 | 0.06 |
| | 2021 | Rp 9,838,767,784 | Rp 1,512,036,014,160 | 0.01 |
| | 2022 | Rp 83,668,234,859 | Rp 1,354,418,637,499 | 0.06 |
| MIDI | 2018 | Rp 159,154,000,000 | Rp 4,960,145,000,000 | 0.03 |
| | 2019 | Rp 203,070,000,000 | Rp 4,990,309,000,000 | 0.04 |
| | 2020 | Rp 200,273,000,000 | Rp 5,923,693,000,000 | 0.03 |
| | 2021 | Rp 269,694,000,000 | Rp 6,329,539,000,000 | 0.04 |
| | 2022 | Rp 399,121,000,000 | Rp 6,905,148,000,000 | 0.06 |
| ERAA | 2018 | Rp 889,340,783,000 | Rp 12,682,902,626,000 | 0.07 |
| | 2019 | Rp 325,583,191,000 | Rp 9,747,703,198,000 | 0.03 |
| | 2020 | Rp 671,172,137,000 | Rp 11,211,369,042,000 | 0.06 |
| | 2021 | Rp 1,117,917,248,000 | Rp 11,372,225,256,000 | 0.10 |
| | 2022 | Rp 1,076,555,292,000 | Rp 17,058,217,814,000 | 0.06 |

Lampiran 6

Perhitungan Tabel t

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|--------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .101 | .028 | | 3.623 | .001 |
| | PERPUTARAN_PIUTANG | .098 | .019 | .893 | 5.091 | .000 |
| | CR | -.006 | .004 | -.390 | -1.691 | .103 |
| | DAR | -.074 | .038 | -.379 | -1.948 | .062 |

a. Dependent Variable: ROA



Lampiran 7

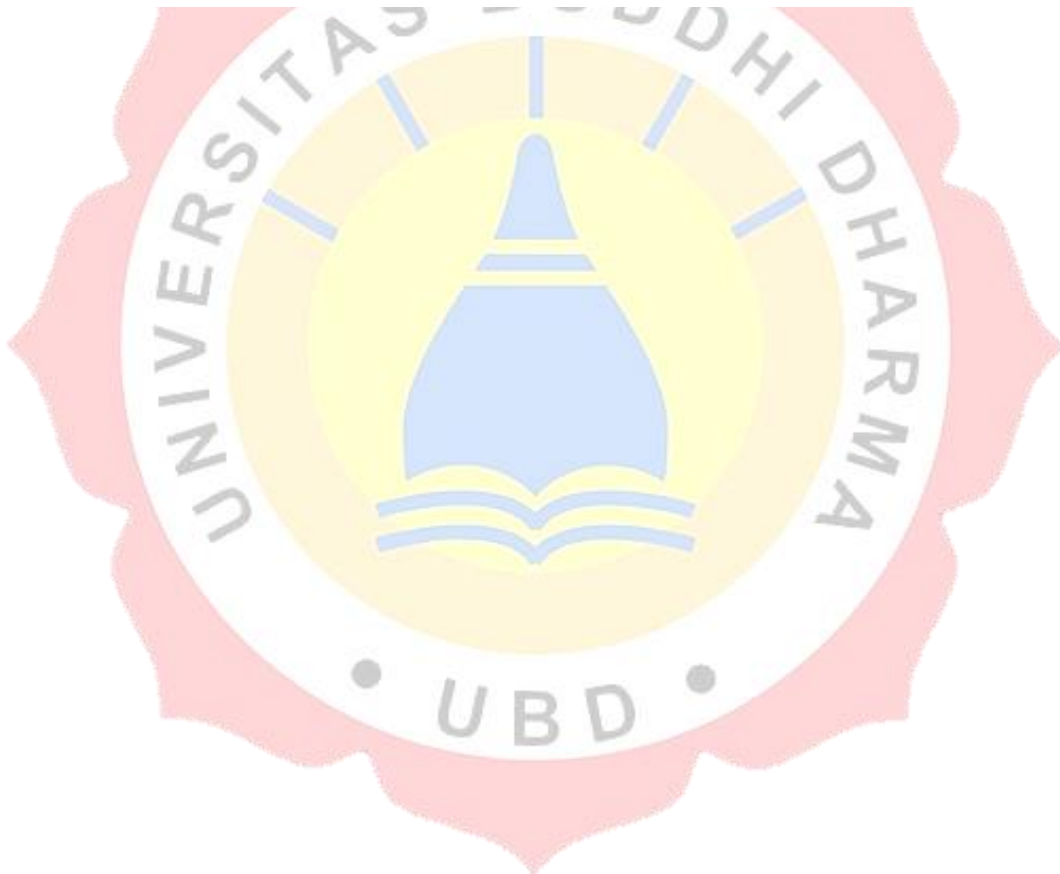
Perhitungan Tabel F

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | .022 | 3 | .007 | 10.932 | .000 ^b |
| | Residual | .017 | 26 | .001 | | |
| | Total | .039 | 29 | | | |

a. Dependent Variable: ROA

b. Predictors: (Constant), DAR, PERPUTARAN_PIUTANG, CR



SURAT IZIN SURVEI & RISET

No.SISR-12861/ICaMEL/08-2023

Menunjuk surat nomor 421/Perm./BAA/VII/2023 tanggal 25 Juli 2023 perihal permohonan izin penelitian bagi Mahasiswa Universitas Buddhi Dharma bersama ini kami memberikan izin mengakses dan menggunakan data-data pasar modal yang tersimpan di perusahaan kami untuk keperluan riset dan penyusunan Skripsi kepada peneliti di bawah ini:

Nama Pemohon : Dedie Gunawan
Nomor Pokok : 20190500139
Jurusan/Prog.Studi : S1 Manajemen
Judul Skripsi : Pengaruh Perputaran Piutang, Current Ratio, dan Debt to Asset Ratio Terhadap Return on Asset pada Perusahaan Sub Sektor Perdagangan Eceran yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2018-2022

Demikian surat izin ini dikeluarkan untuk dipergunakan sebagaimana mestinya.

Jakarta, 23 Agustus 2023
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Head of Data Services



**LAPORAN KEUANGAN
PT ACE HARDWARE, TBK.
TAHUN 2018-2022**



**PT ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK**

**Laporan Keuangan Konsolidasian
Untuk Tahun-tahun yang Berakhir pada
Tanggal 31 Desember 2018 dan 2017**

***PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARY***

***Consolidated Financial Statements
For the Years Ended
December 31, 2018 and 2017***



**PT ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Per 31 Desember 2018 dan 2017
(Dalam Rupiah Penuh)**

**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
As of December 31, 2018 and 2017
(In Full Rupiah)**

| | Catatan/ Notes | 2018 Rp | 2017 Rp | |
|---|-------------------|---------------------------------|---------------------------------|---|
| ASET | | | | ASSETS |
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan Setara Kas | 4, 32, 33 | 798,522,144,576 | 902,227,973,886 | Cash and Cash Equivalents |
| Piutang Usaha | 5, 32 | | | Trade Receivables |
| Pihak Berelasi | 31 | 10,106,302,455 | 47,136,653,365 | Related Parties |
| Pihak Ketiga | | 26,536,323,604 | 42,700,492,063 | Third Parties |
| Aset Keuangan Lancar Lainnya | 32, 33 | 6,224,968,013 | 9,887,210,386 | Other Current Financial Assets |
| Persediaan | 6 | 2,519,908,461,853 | 1,849,188,643,329 | Inventories |
| Pajak Dibayar di Muka | 19.a | 54,982,451,169 | 10,401,102,675 | Prepaid Taxes |
| Biaya Dibayar di Muka | 7, 31 | 203,342,234,492 | 177,989,954,600 | Prepaid Expenses |
| Uang Muka | 8, 31 | 476,657,589,221 | 318,740,272,008 | Advance Payments |
| Total Aset Lancar | | <u>4,096,280,475,383</u> | <u>3,358,272,302,312</u> | Total Current Assets |
| ASET TIDAK LANCAR | | | | NON-CURRENT ASSETS |
| Piutang Pihak Berelasi | 31, 32 | 13,917,997,212 | 10,435,264,373 | Due from Related Parties |
| Biaya Dibayar di Muka Jangka Panjang | 7, 31 | 117,315,453,523 | 98,580,247,058 | Long Term Prepaid Expenses |
| Properti Investasi | 9 | 357,391,347,707 | 346,147,375,087 | Investment Properties |
| Aset Tetap | 10 | 443,895,142,416 | 359,229,296,682 | Fixed Assets |
| Aset Keuangan Tidak Lancar Lainnya | 11, 32 | 54,030,834,524 | 51,152,903,113 | Other Non-Current Financial Assets |
| Aset Non-Keuangan Tidak Lancar Lainnya | 12 | 125,061,140,086 | 79,975,511,832 | Other Non-Current Non-Financial Assets |
| Investasi Pada Saham+C3 | 13 | -- | -- | Investment in Shares |
| Aset Pajak Tangguhan | 19.d | 113,288,464,690 | 125,047,650,022 | Deferred Tax Assets |
| Total Aset Tidak Lancar | | <u>1,224,900,380,158</u> | <u>1,070,568,248,167</u> | Total Non-Current Assets |
| TOTAL ASET | | <u>5,321,180,855,541</u> | <u>4,428,840,550,479</u> | TOTAL ASSETS |
| LIABILITAS DAN EKUITAS | | | | LIABILITIES AND EQUITY |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Utang Bank Jangka Pendek | 14, 32 | 115,080,973,572 | -- | Short Term Bank Loan |
| Utang Usaha | 15, 32, 33 | | | Trade Payables |
| Pihak Berelasi | 31 | 85,301,484,253 | 43,496,855,805 | Related Parties |
| Pihak Ketiga | | 112,634,637,655 | 125,212,823,036 | Third Parties |
| Uang Muka Pelanggan | 16 | 71,429,231,328 | 58,396,939,515 | Advances from Customer |
| Liabilitas Keuangan Jangka Pendek Lainnya | 17, 32, 33 | 44,067,132,551 | 35,233,840,167 | Other Current Financial Liabilities |
| Utang Pihak Berelasi | 31, 32 | 12,119,025,126 | 2,868,752,126 | Due to Related Parties |
| Beban Akrual | 18, 32 | 55,211,293,925 | 32,275,986,067 | Accrued Expenses |
| Liabilitas Imbalan Kerja Jangka Pendek | 32 | 1,058,431,811 | 807,799,859 | Short Term Employee Benefit Liabilities |
| Pendapatan Ditangguhkan | | 82,225,652,000 | 122,729,046,500 | Deferred Income |
| Utang Pajak | 19.b | 51,927,597,166 | 57,186,513,672 | Taxes Payables |
| Total Liabilitas Jangka Pendek | | <u>631,055,459,387</u> | <u>478,208,556,747</u> | Total Current Liabilities |
| LIABILITAS JANGKA PANJANG | | | | NON-CURRENT LIABILITIES |
| Liabilitas Keuangan Jangka Panjang Lainnya | 32 | 21,873,891,225 | 20,628,247,942 | Other Non-Current Financial Liabilities |
| Liabilitas Imbalan PascaKerja Jangka Panjang | 20 | 432,780,459,000 | 419,581,898,000 | Long Term Post-Employment Benefits Liabilities |
| Total Liabilitas Jangka Panjang | | <u>454,654,350,225</u> | <u>440,210,145,942</u> | Total Non-Current Liabilities |
| TOTAL LIABILITAS | | <u>1,085,709,809,612</u> | <u>918,418,702,689</u> | TOTAL LIABILITIES |
| EKUITAS | | | | EQUITY |
| Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk: | | | | Equity Attributable to Owners of the Parent Company: |
| Modal Saham - | | | | Capital Stock - |
| Nilai Nominal Rp10 per Saham | | | | Par Value of Rp10 per Share |
| Modal Dasar - 48.000.000.000 Saham | | | | Authorized Capital - 48,000,000,000 Shares |
| Modal Ditempatkan dan Disetor Penuh - | | | | Issued and Fully Paid - |
| 17.150.000.000 Saham | 21 | 171,500,000,000 | 171,500,000,000 | 17,150,000,000 Shares |
| Tambahan Modal Disetor - Bersih | 22 | 404,435,806,481 | 369,147,496,948 | Additional Paid in Capital - Net |
| Saham Treasuri | 21 | (19,466,342,400) | (54,085,682,400) | Treasury Stocks |
| Selisih Transaksi Perubahan Ekuitas Entitas Anak | | 239,797,199 | 239,797,199 | Effect of Changes in Equity of Subsidiary |
| Saldo Laba | | | | Retained Earnings |
| Telah Ditentukan Penggunaannya | 23 | 434,594,713,034 | 356,594,713,034 | Appropriated |
| Belum Ditentukan Penggunaannya | | 3,234,114,092,793 | 2,669,380,365,072 | Unappropriated |
| Total Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk | | <u>4,225,418,067,107</u> | <u>3,512,776,689,853</u> | Total Equity Attributable to Owners of the Parent Company |
| Kepentingan Non-Pengendali | | 10,052,978,822 | (2,354,842,063) | Non-Controlling Interests |
| Total Ekuitas | | <u>4,235,471,045,929</u> | <u>3,510,421,847,790</u> | Total Equity |
| TOTAL LIABILITAS DAN EKUITAS | | <u>5,321,180,855,541</u> | <u>4,428,840,550,479</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 ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN**

Untuk Tahun-tahun yang Berakhir pada
Tanggal 31 Desember 2018 dan 2017
(Dalam Rupiah Penuh)

**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF
PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME**

For the Years Ended
December 31, 2018 and 2017
(In Full Rupiah)


| | Catatan/ Notes | 2018 Rp | 2017 *) Rp | |
|--|-------------------|--------------------------|-------------------------|--|
| PENJUALAN | 24, 31 | 7,124,230,646,381 | 5,877,966,660,390 | SALES |
| PENJUALAN KONSINYASI - BERSIH | 25 | 115,523,621,882 | 60,609,564,675 | CONSIGNMENT SALES - NET |
| TOTAL PENJUALAN - BERSIH | | 7,239,754,268,263 | 5,938,576,225,065 | NET SALES |
| BEBAN POKOK PENJUALAN | 26, 31 | 3,795,596,070,656 | 3,103,860,086,251 | COST OF GOODS SOLD |
| LABA KOTOR | | 3,443,158,197,607 | 2,834,716,138,814 | GROSS PROFIT |
| Beban Usaha | 27, 31 | (2,370,738,606,721) | (1,965,431,936,688) | Operating Expenses |
| Pendapatan Lain-lain | 28.a | 157,861,839,185 | 113,585,919,405 | Other Income |
| Beban Lain-lain | 28.b | (1,280,358,948) | (12,208,262,617) | Other Expenses |
| LABA USAHA | | 1,229,001,071,123 | 970,661,858,914 | PROFIT FROM OPERATION |
| Beban Pajak Final | | (4,301,764,588) | (2,304,080,092) | Final Expense Tax |
| Bagian atas Rugi Entitas Asosiasi | 13 | (4,390,597,390) | (3,376,280,622) | Share in Net Loss of Associates |
| Beban Keuangan - Bersih | 29 | (17,599,605,780) | (5,001,150,817) | Financial Charges - Net |
| LABA SEBELUM PAJAK PENGHASILAN | | 1,202,709,103,365 | 959,980,347,383 | PROFIT BEFORE INCOME TAX |
| (BEBAN) MANFAAT PAJAK PENGHASILAN | 19.c | | | INCOME TAX (EXPENSES) BENEFIT |
| Pajak Kini | | (237,413,854,436) | (198,006,006,660) | Current Tax |
| Pajak Tangguhan | | 10,978,107,668 | 18,712,473,938 | Deferred Tax |
| Total Beban Pajak Penghasilan - Bersih | | (226,435,746,768) | (179,293,532,722) | Total Income Tax Expenses - Net |
| LABA TAHUN BERJALAN | | 976,273,356,597 | 780,686,814,661 | PROFIT FOR THE YEAR |
| PENGHASILAN KOMPREHENSIF LAIN | | | | OTHER COMPREHENSIVE INCOME |
| Pos yang Tidak akan Direklasifikasikan ke Laba Rugi | | | | Item that will not be Reclassified to Profit and Loss |
| Pengukuran Kembali atas Program Imbalan Kerja | | 90,949,172,000 | (51,855,171,000) | Remeasurement on Employee Benefits Program |
| Pajak Penghasilan atas Pengukuran Kembali atas Program Imbalan Kerja | | (22,737,293,000) | 12,963,792,750 | Income Tax on Remeasurement on Employee Benefits Program |
| Penghasilan Komprehensif Lain Setelah Pajak | | 68,211,879,000 | (38,891,378,250) | Other Comprehensive Income After Tax |
| TOTAL LABA KOMPREHENSIF TAHUN BERJALAN | | 1,044,485,235,597 | 741,795,436,411 | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |
| Total Laba Tahun Berjalan Yang Dapat Diatribusikan Kepada: | | | | Total Net Income Attributable To: |
| Pemilik Entitas Induk | | 964,554,026,626 | 777,727,071,793 | Owner of the Parent Company |
| Kepentingan Non-Pengendali | | 11,719,329,971 | 2,959,742,868 | Non-Controlling Interests |
| Total | | 976,273,356,597 | 780,686,814,661 | Total |
| Total Laba Komprehensif Yang Dapat Diatribusikan Kepada: | | | | Total Comprehensive Income Attributable To: |
| Pemilik Entitas Induk | | 1,032,077,414,712 | 739,256,063,663 | Owner of the Parent Company |
| Kepentingan Non-Pengendali | | 12,407,820,885 | 2,539,372,748 | Non-Controlling Interests |
| Total | | 1,044,485,235,597 | 741,795,436,411 | Total |
| LABA PER SAHAM DASAR | 30 | 56.49 | 45.62 | BASIC EARNING PER SHARE |

*) Direklasifikasi, Catatan 37

*) As Reclassified, Note 37

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 ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK**

**Laporan Keuangan Konsolidasian
Untuk Tahun-tahun yang Berakhir pada
Tanggal 31 Desember 2019 dan 2018**

***PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARY***

***Consolidated Financial Statements
For the Years Ended
December 31, 2019 and 2018***



**PT ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Per 31 Desember 2019 dan 2018
(Dalam Rupiah Penuh)**

**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
As of December 31, 2019 and 2018
(In Full Rupiah)**

| | Catatan/ Notes | 2019 Rp | 2018 Rp | |
|---|-------------------|---------------------------------|---------------------------------|---|
| ASET | | | | ASSETS |
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan Setara Kas | 4, 32, 33 | 1,255,018,477,387 | 798,522,144,576 | Cash and Cash Equivalents |
| Piutang Usaha | 5, 32 | | | Trade Receivables |
| Pihak Berelasi | 31 | 55,481,251,974 | 10,106,302,455 | Related Parties |
| Pihak Ketiga | | 33,657,298,104 | 26,536,323,604 | Third Parties |
| Aset Keuangan Lancar Lainnya | 32, 33 | 6,718,640,997 | 6,224,968,013 | Other Current Financial Assets |
| Persediaan | 6 | 2,652,702,550,446 | 2,519,908,461,853 | Inventories |
| Pajak Dibayar di Muka | 19.a | 56,032,727,492 | 54,982,451,169 | Prepaid Taxes |
| Biaya Dibayar di Muka | 7, 31 | 233,104,161,647 | 203,342,234,492 | Prepaid Expenses |
| Uang Muka | 8 | 291,613,707,633 | 476,657,589,221 | Advance Payments |
| Total Aset Lancar | | <u>4,584,328,815,680</u> | <u>4,096,280,475,383</u> | Total Current Assets |
| ASET TIDAK LANCAR | | | | NON-CURRENT ASSETS |
| Piutang Pihak Berelasi | 31, 32 | 2,250,254,418 | 13,917,997,212 | Due from Related Parties |
| Biaya Dibayar di Muka Jangka Panjang | 7, 31 | 93,251,726,801 | 117,315,453,523 | Long Term Prepaid Expenses |
| Properti Investasi | 9 | 345,015,797,293 | 357,391,347,707 | Investment Properties |
| Aset Tetap | 10 | 502,037,664,506 | 443,895,142,416 | Fixed Assets |
| Aset Keuangan Tidak Lancar Lainnya | 11, 32 | 63,043,569,924 | 54,030,834,524 | Other Non-Current Financial Assets |
| Aset Non-Keuangan Tidak Lancar Lainnya | 12 | 180,478,784,270 | 125,061,140,086 | Other Non-Current Non-Financial Assets |
| Investasi Pada Saham | 13 | — | — | Investment in Shares |
| Aset Pajak Tangguhan | 19.d | 149,763,190,557 | 113,288,464,690 | Deferred Tax Assets |
| Total Aset Tidak Lancar | | <u>1,335,840,987,769</u> | <u>1,224,900,380,158</u> | Total Non-Current Assets |
| TOTAL ASET | | <u>5,920,169,803,449</u> | <u>5,321,180,855,541</u> | TOTAL ASSETS |
| LIABILITAS DAN EKUITAS | | | | LIABILITIES AND EQUITY |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Utang Bank Jangka Pendek | 14, 32 | — | 115,080,973,572 | Short Term Bank Loan |
| Utang Usaha | 15, 32, 33 | | | Trade Payables |
| Pihak Berelasi | 31 | 59,999,124,540 | 85,301,484,253 | Related Parties |
| Pihak Ketiga | | 117,559,294,990 | 112,634,637,655 | Third Parties |
| Uang Muka Pelanggan | 16 | 58,730,134,538 | 71,429,231,328 | Advances from Customer |
| Liabilitas Keuangan Jangka Pendek Lainnya | 17, 32, 33 | 57,429,064,413 | 44,067,132,551 | Other Current Financial Liabilities |
| Utang Pihak Berelasi | 31, 32 | 51,582,515,268 | 12,119,025,126 | Due to Related Parties |
| Beban Akumulasi | 18, 32 | 57,805,927,175 | 55,211,293,925 | Accrued Expenses |
| Liabilitas Imbalan Kerja Jangka Pendek | 32 | 2,769,725,732 | 1,058,431,811 | Short Term Employee Benefit Liabilities |
| Pendapatan Ditangguhkan | | 89,776,701,750 | 82,225,652,000 | Deferred Income |
| Utang Pajak | 19.b | 71,965,995,747 | 51,927,597,166 | Taxes Payables |
| Total Liabilitas Jangka Pendek | | <u>567,618,484,153</u> | <u>631,055,459,387</u> | Total Current Liabilities |
| LIABILITAS JANGKA PANJANG | | | | NON-CURRENT LIABILITIES |
| Liabilitas Keuangan Jangka Panjang Lainnya | 32 | 15,986,242,432 | 21,873,891,225 | Other Non-Current Financial Liabilities |
| Liabilitas Imbalan PascaKerja Jangka Panjang | 20 | 594,070,801,000 | 432,780,459,000 | Long Term Post-Employment Benefits Liabilities |
| Total Liabilitas Jangka Panjang | | <u>610,057,043,432</u> | <u>454,654,350,225</u> | Total Non-Current Liabilities |
| TOTAL LIABILITAS | | <u>1,177,675,527,585</u> | <u>1,085,709,809,612</u> | TOTAL LIABILITIES |
| EKUITAS | | | | EQUITY |
| Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk: | | | | Equity Attributable to Owners of the Parent Company: |
| Modal Saham - | | | | Capital Stock - |
| Nilai Nominal Rp10 per Saham | | | | Par Value of Rp10 per Share |
| Modal Dasar - 48.000.000.000 Saham | | | | Authorized Capital - 48,000,000,000 Shares |
| Modal Ditempatkan dan Disetor Penuh - | | | | Issued and Fully Paid - |
| 17.150.000.000 Saham | 21 | 171,500,000,000 | 171,500,000,000 | 17,150,000,000 Shares |
| Tambahan Modal Disetor - Bersih | 22 | 404,435,806,481 | 404,435,806,481 | Additional Paid in Capital - Net |
| Saham Treasuri | 21 | (19,466,342,400) | (19,466,342,400) | Treasury Stocks |
| Selisih Transaksi Perubahan Ekuitas Entitas Anak | | 239,797,199 | 239,797,199 | Effect of Changes in Equity of Subsidiary |
| Saldo Laba | | | | Retained Earnings |
| Telah Ditentukan Penggunaannya | 23 | 482,594,713,034 | 434,594,713,034 | Appropriated |
| Belum Ditentukan Penggunaannya | | 3,687,128,907,035 | 3,234,114,092,793 | Unappropriated |
| Total Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk | | 4,726,432,881,349 | 4,225,418,067,107 | Total Equity Attributable to Owners of the Parent Company |
| Kepentingan Non-Pengendali | | 16,061,394,515 | 10,052,978,822 | Non-Controlling Interests |
| TOTAL EKUITAS | | <u>4,742,494,275,864</u> | <u>4,235,471,045,929</u> | TOTAL EQUITY |
| TOTAL LIABILITAS DAN EKUITAS | | <u>5,920,169,803,449</u> | <u>5,321,180,855,541</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 ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN**

Untuk Tahun-tahun yang Berakhir pada
Tanggal 31 Desember 2019 dan 2018
(Dalam Rupiah Penuh)


**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF
PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME**

For the Years Ended
December 31, 2019 and 2018
(In Full Rupiah)

| | Catatan/ Notes | 2019 Rp | 2018 Rp | |
|--|-------------------|--------------------------|--------------------------|--|
| PENJUALAN | 24, 31 | 7,986,528,789,676 | 7,124,230,646,381 | SALES |
| PENJUALAN KONSINYASI - BERSIH | 25 | 156,188,255,979 | 115,523,621,882 | CONSIGNMENT SALES - NET |
| PENJUALAN - BERSIH | | 8,142,717,045,655 | 7,239,754,268,263 | NET SALES |
| BEBAN POKOK PENJUALAN | 26, 31 | 4,255,626,726,811 | 3,796,596,070,656 | COST OF GOODS SOLD |
| LABA KOTOR | | 3,887,090,318,844 | 3,443,158,197,607 | GROSS PROFIT |
| Beban Usaha | 27, 31 | (2,724,515,688,299) | (2,370,738,606,721) | Operating Expenses |
| Pendapatan Lain-lain | 28.a | 160,176,612,422 | 157,861,839,185 | Other Income |
| Beban Lain-lain | 28.b | (17,528,968,515) | (1,280,358,948) | Other Expenses |
| LABA USAHA | | 1,305,222,274,462 | 1,229,001,071,123 | PROFIT FROM OPERATION |
| Beban Pajak Final | | (4,439,170,951) | (4,301,764,588) | Final Expense Tax |
| Bagian atas Rugi Entitas Asosiasi | | — | (4,390,597,390) | Share in Net Loss of Associates |
| Beban Keuangan - Bersih | 29 | (20,774,765,257) | (17,599,605,780) | Financial Charges - Net |
| LABA SEBELUM PAJAK PENGHASILAN | | 1,280,008,338,244 | 1,202,709,103,365 | PROFIT BEFORE INCOME TAX |
| MANFAAT (BEBAN) PAJAK PENGHASILAN | 19.c | | | INCOME TAX BENEFIT (EXPENSES) |
| Pajak Kini | | (264,530,818,351) | (237,413,854,436) | Current Tax |
| Pajak Tangguhan | | 21,133,036,617 | 10,978,107,668 | Deferred Tax |
| Total Beban Pajak Penghasilan - Bersih | | (243,397,781,734) | (226,435,746,768) | Total Income Tax Expenses - Net |
| LABA TAHUN BERJALAN | | 1,036,610,556,510 | 976,273,356,597 | PROFIT FOR THE YEAR |
| PENGHASILAN KOMPREHENSIF LAIN | | | | OTHER COMPREHENSIVE INCOME |
| Pos yang Tidak akan Direklasifikasikan ke Laba Rugi | | | | Item that will not be Reclassified to Profit and Loss |
| Pengukuran Kembali atas Program Imbalan Kerja | | (61,366,757,000) | 90,949,172,000 | Remeasurement on Employee Benefits Program |
| Pajak Penghasilan atas Pengukuran Kembali atas Program Imbalan Kerja | | 15,341,689,250 | (22,737,293,000) | Income Tax on Remeasurement on Employee Benefits Program |
| Penghasilan Komprehensif Lain Setelah Pajak | | (46,025,067,750) | 68,211,879,000 | Other Comprehensive Income After Tax |
| TOTAL LABA KOMPREHENSIF TAHUN BERJALAN | | 990,585,488,760 | 1,044,485,235,597 | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |
| Total Laba Tahun Berjalan Yang Dapat Diatribusikan Kepada: | | | | Total Profit For The Year Attributable To: |
| Pemilik Entitas Induk | | 1,030,105,904,792 | 964,554,026,626 | Owner of the Parent Company |
| Keperentingan Non-Pengendali | | 6,504,651,718 | 11,719,329,971 | Non-controlling Interests |
| Total | | 1,036,610,556,510 | 976,273,356,597 | Total |
| Total Laba Komprehensif Yang Dapat Diatribusikan Kepada: | | | | Total Comprehensive Income Attributable To: |
| Pemilik Entitas Induk | | 984,577,073,067 | 1,032,077,414,712 | Owner of the Parent Company |
| Keperentingan Non-Pengendali | | 6,008,415,693 | 12,407,820,885 | Non-controlling Interests |
| Total | | 990,585,488,760 | 1,044,485,235,597 | Total |
| LABA PER SAHAM DASAR | 30 | 60.33 | 56.49 | BASIC EARNING PER SHARE |

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

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



**PT ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK**

***PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARY***

**Laporan Keuangan Konsolidasian
Untuk Tahun-tahun yang Berakhir pada
Tanggal 31 Desember 2020 dan 2019,
serta Laporan Posisi Keuangan
Konsolidasian Pada Tanggal
1 Januari 2019/31 Desember 2018**

***Consolidated Financial Statements
For the Years Ended
December 31, 2020 and 2019,
and Consolidated Statement of
Financial Position as of
January 1, 2019/December 31, 2018***

**PT ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN**

Per 31 Desember 2020 dan 2019, serta
1 Januari 2019/31 Desember 2018
(Dalam Rupiah Penuh)

**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION**

As of December 31, 2020 and 2019, and
January 1, 2019/December 31, 2018
(In Full Rupiah)

| | Catatan/ Notes | 2020 Rp | 2019*) Rp | 1 Januari 2019/ 31 Desember 2018*)/ January 1, 2019/ December 31 2018*) Rp | |
|--|-------------------|--------------------------|--------------------------|--|--|
| ASET | | | | | ASSETS |
| ASET LANCAR | | | | | CURRENT ASSETS |
| Kas dan Setara Kas | 4, 35, 36 | 2,219,784,801,023 | 1,255,018,477,387 | 798,522,144,576 | Cash and Cash Equivalents |
| Piutang Usaha | 5, 34, 35 | | | | Trade Receivables |
| Pihak Berelasi | | 115,086,693,129 | 55,481,251,974 | 10,106,302,455 | Related Parties |
| Pihak Ketiga | | 28,395,970,760 | 33,437,630,440 | 26,535,041,728 | Third Parties |
| Aset Keuangan Lancar Lainnya | 6, 35, 36 | 2,453,226,712,334 | 2,652,702,550,446 | 2,519,908,461,853 | Other Current Financial Assets |
| Persediaan | 7 | 17,499,730,523 | 56,032,727,492 | 54,982,451,169 | Inventories |
| Pajak Dibayar di Muka | 8, 34 | 7,390,471,641 | 18,044,390,629 | 13,152,818,079 | Prepaid Taxes |
| Biaya Dibayar di Muka | 9 | 191,313,322,856 | 291,613,707,633 | 476,657,589,221 | Prepaid Expenses |
| Uang Muka | | | | | Advance Payments |
| Total Aset Lancar | | 5,034,737,166,320 | 4,369,550,647,718 | 3,906,136,917,474 | Total Current Assets |
| ASET TIDAK LANCAR | | | | | NON-CURRENT ASSETS |
| Piutang Pihak Berelasi | 10, 34, 35 | 4,068,701,791 | 1,742,171,588 | 13,310,045,808 | Due from Related Parties |
| Properti Investasi | 11 | 363,069,256,209 | 375,074,433,605 | 387,449,984,069 | Investment Properties |
| Aset Tetap | 12 | 511,639,035,778 | 471,979,028,144 | 413,836,506,054 | Fixed Assets |
| Aset Hak Guna | 13, 34, 35 | 965,550,699,732 | 1,008,111,852,090 | 826,717,150,919 | Rights of Use Assets |
| Aset Keuangan Tidak Lancar Lainnya | 14, 35 | 65,074,575,386 | 63,043,569,504 | 54,030,834,524 | Other Non-Current Financial Assets |
| Aset Non-Keuangan Tidak Lancar Lainnya | 15, 35, 36 | 154,080,380,936 | 180,478,784,270 | 125,061,149,085 | Other Non-Current Non-Financial Assets |
| Investasi Entitas Asosiasi | 16 | -- | -- | -- | Investment in Association |
| Aset Pajak Tanggahan | 26.c | 148,824,078,142 | 171,827,517,756 | 131,028,119,185 | Deferred Tax Assets |
| Total Aset Tidak Lancar | | 2,212,326,727,974 | 2,272,257,357,427 | 1,951,433,780,645 | Total Non-Current Assets |
| TOTAL ASET | | 7,247,063,894,294 | 6,641,808,005,145 | 5,857,570,698,119 | TOTAL ASSETS |
| LIABILITAS DAN EKUITAS | | | | | LIABILITIES AND EQUITY |
| LIABILITAS JANGKA PENDEK | | | | | CURRENT LIABILITIES |
| Utang Bank Jangka Pendek | | -- | -- | 115,080,973,572 | Short Term Bank Loan |
| Utang Usaha | 17, 34, 35, 36 | | | | Trade Payables |
| Pihak Berelasi | | 40,901,799,002 | 59,999,124,540 | 85,301,484,253 | Related Parties |
| Pihak Ketiga | | 123,325,436,601 | 117,559,294,990 | 112,634,637,655 | Third Parties |
| Utang Muka Pelanggan | 18 | 31,889,653,512 | 58,730,134,538 | 71,429,231,328 | Advances from Customer |
| Utang Pihak Berelasi | 34, 35 | 55,359,532,461 | 51,582,515,268 | 12,119,025,126 | Due to Related Parties |
| Beban Akumul | 19 | 76,270,096,071 | 50,237,494,756 | 50,029,881,736 | Accrued Expenses |
| Liabilitas Imbalan Kerja Jangka Pendek | | 6,817,770,173 | 2,769,725,730 | 1,058,431,809 | Short Term Employee Benefit Liabilities |
| Pendapatan Ditangguhkan | | 84,504,472,750 | 89,776,701,750 | 82,225,652,000 | Deferred Income |
| Liabilitas Keuangan Jangka Pendek Lainnya | 20, 35, 36 | 41,165,033,508 | 58,862,027,803 | 44,586,307,685 | Other Current Financial Liabilities |
| Utang Pajak | 26.b | 128,507,418,891 | 71,965,995,747 | 51,927,597,166 | Taxes Payables |
| Bagian Jangka Pendek atas - | | | | | Short-Term Liabilities Net of - |
| Liabilitas Jangka Panjang | | | | | Non-Current Portion |
| Liabilitas Sewa | 21, 34, 35 | 256,186,841,237 | 221,892,417,727 | 152,460,163,233 | Lease Liabilities |
| Total Liabilitas Jangka Pendek | | 844,928,054,206 | 783,375,432,849 | 778,853,385,563 | Total Current Liabilities |
| LIABILITAS JANGKA PANJANG | | | | | NON-CURRENT LIABILITIES |
| Liabilitas Jangka Panjang Setelah Dikurangi - | | | | | Long-Term Liabilities Net of - |
| dengan Bagian Jangka Pendek: | | | | | Current Portion |
| Liabilitas Sewa | 21, 34, 35 | 577,040,961,185 | 572,335,337,722 | 441,457,488,088 | Lease Liabilities |
| Liabilitas Keuangan Jangka Panjang Lainnya | | 9,006,059,505 | 15,725,139,308 | 22,227,283,026 | Other Non-Current Financial Liabilities |
| Liabilitas Imbalan PascaKerja Jangka Panjang | 22 | 593,846,265,000 | 594,070,801,000 | 432,780,459,000 | Long Term Post-Employment Benefits Liabilities |
| Total Liabilitas Jangka Panjang | | 1,179,893,285,690 | 1,182,131,278,030 | 896,465,230,114 | Total Non-Current Liabilities |
| TOTAL LIABILITAS | | 2,024,821,339,896 | 1,965,506,710,879 | 1,675,318,615,677 | TOTAL LIABILITIES |
| EKUITAS | | | | | EQUITY |
| Ekuitas yang Dapat Ditransfer kepada | | | | | Equity Attributable to |
| Pemilik Entitas Induk: | | | | | Owners of the Parent Company: |
| Modal Saham - | | | | | Capital Stock - |
| Nilai Nominal Rp10 per Saham | | | | | Par Value of Rp10 per Share |
| Modal Dasar - 48,000,000,000 Saham | | | | | Authorized Capital - 48,000,000,000 Shares |
| Modal Ditempatkan dan Dibeat Penuh - | | | | | Issued and Fully Paid - |
| 17,150,000,000 Saham | 23 | 171,500,000,000 | 171,500,000,000 | 171,500,000,000 | 17,150,000,000 Shares |
| Tambahkan Modal Dibeat - Bersih | 24 | 440,574,864,042 | 404,435,806,481 | 404,435,806,481 | Additional Paid In Capital - Net |
| Saham Treasuri | 23 | (34,184,872,500) | (19,466,342,400) | (19,466,342,400) | Treasury Stocks |
| Selisih Transaksi Perubahan Ekuitas Entitas Anak | | 239,797,199 | 239,797,199 | 239,797,199 | Effect of Changes in Equity of Subsidiary |
| Saldo Laba | | | | | Retained Earnings |
| Telah Ditemukan Penggunaannya | 25 | 482,594,713,034 | 482,594,713,034 | 434,594,713,034 | Appropriated |
| Belum Ditemukan Penggunaannya | | 4,146,745,643,645 | 3,622,463,703,313 | 3,182,159,876,790 | Unappropriated |
| Total Ekuitas yang Dapat Ditransfer kepada | | 5,207,470,145,420 | 4,661,767,677,627 | 4,173,463,851,104 | Total Equity Attributable to - |
| Kepentingan Non-Pengendali | | 14,772,408,978 | 14,533,616,639 | 8,788,231,338 | Owners of the Parent Company |
| Kepentingan Non-Pengendali | | | | | Non-Controlling Interests |
| TOTAL EKUITAS | | 5,222,242,554,398 | 4,676,301,294,266 | 4,182,252,082,442 | TOTAL EQUITY |
| TOTAL LIABILITAS DAN EKUITAS | | 7,247,063,894,294 | 6,641,808,005,145 | 5,857,570,698,119 | TOTAL LIABILITIES AND EQUITY |

*) Disajikan Kembali dalam Catatan 39

*) Restatement in Note 39

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 ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN**

Untuk Tahun-tahun yang Berakhir pada
Tanggal 31 Desember 2020 dan 2019
(Dalam Rupiah Penuh)

**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF
PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME**

For the Years Ended
December 31, 2020 and 2019
(In Full Rupiah)

| | Catatan/ Mata | 2020 Rp | 2019*) Rp | |
|---|------------------|-------------------------------|---------------------------------|--|
| PENJUALAN | 27 | 7,275,828,758,719 | 7,986,528,789,676 | SALES |
| PENJUALAN KONSINYASI - BERSIH | 28 | <u>136,938,113,583</u> | <u>158,188,255,979</u> | CONSIGNMENT SALES - NET |
| PENJUALAN - BERSIH | | 7,412,766,872,302 | 8,144,717,045,655 | NET SALES |
| BEBAN POKOK PENJUALAN | 29 | <u>(3,753,585,066,580)</u> | <u>(4,255,626,726,811)</u> | COST OF GOODS SOLD |
| LABA KOTOR | | 3,659,181,805,722 | 3,887,090,318,844 | GROSS PROFIT |
| Beban Usaha | 30 | (2,806,097,154,344) | (2,688,479,540,783) | Operating Expenses |
| Pendapatan Lain-lain | 31.a | 141,855,738,265 | 163,055,651,857 | Other Income |
| Beban Lain-lain | 31.b | <u>(5,423,065,820)</u> | <u>(17,747,354,304)</u> | Other Expenses |
| LABA USAHA | | 989,517,323,823 | 1,363,919,075,614 | PROFIT FROM OPERATION |
| Beban Pajak Final | | (2,650,522,128) | (4,439,170,951) | Final Expense Tax |
| Beban Keuangan - Bersih | 32 | <u>(63,531,033,009)</u> | <u>(96,770,257,234)</u> | Financial Charges - Net |
| LABA SEBELUM PAJAK PENGHASILAN MANFAAT (BEBAN) PAJAK PENGHASILAN | | 923,335,768,686 | 1,262,709,647,429 | PROFIT BEFORE INCOME TAX |
| Pajak Kini | 26.c | (200,811,185,221) | (264,530,818,351) | Current Tax |
| Pajak Tanggihan | 26.c | <u>8,785,987,886</u> | <u>25,457,709,321</u> | Deferred Tax |
| Total Beban Pajak Penghasilan - Bersih | | <u>(192,025,197,335)</u> | <u>(239,073,109,030)</u> | Total Income Tax Expenses - Net |
| LABA TAHUN BERJALAN | | <u>731,310,571,351</u> | <u>1,023,636,538,399</u> | PROFIT FOR THE YEAR |
| PENGHASILAN KOMPREHENSIF LAIN | | | | OTHER COMPREHENSIVE INCOME |
| Pos yang Tidak akan Direklasifikasikan ke Laba Rugi | | | | Item that will not be Reclassified to Profit and Loss |
| Pengukuran Kembali atas Program Imbalan Kerja | 22 | 134,285,833,000 | (61,366,757,000) | Remeasurement on Employee Benefits Program |
| Pajak Penghasilan atas Pengukuran Kembali atas Program Imbalan Kerja | 26.c | <u>(31,789,427,500)</u> | <u>15,341,689,250</u> | Income Tax on Remeasurement on Employee Benefits Program |
| Penghasilan Komprehensif Lain Setelah Pajak | | <u>102,496,405,500</u> | <u>(46,025,067,750)</u> | Other Comprehensive Income After Tax |
| TOTAL LABA KOMPREHENSIF TAHUN BERJALAN | | <u>833,806,976,851</u> | <u>977,611,470,649</u> | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |
| Total Laba Tahun Berjalan Yang Dapat Dibagikan Kepada: | | | | Total Profit For The Year Attributable To: |
| Pemilik Entitas Induk | | 733,195,452,445 | 1,017,394,917,073 | Owner of the Parent Company |
| Kepentingan Non-Pengendali | | <u>(1,884,581,094)</u> | <u>6,241,621,326</u> | Non-controlling interests |
| Total | | <u>731,310,571,351</u> | <u>1,023,636,538,399</u> | Total |
| Total Laba Komprehensif Yang Dapat Dibagikan Kepada: | | | | Total Comprehensive Income Attributable To: |
| Pemilik Entitas Induk | | 833,588,184,512 | 971,866,085,348 | Owner of the Parent Company |
| Kepentingan Non-Pengendali | | <u>258,792,339</u> | <u>5,745,385,301</u> | Non-controlling interests |
| Total | | <u>833,806,976,851</u> | <u>977,611,470,649</u> | Total |
| LABA PER SAHAM DASAR | | 42.88 | 59.58 | BASIC EARNING PER SHARE |

*) Disajikan Kembali dalam Catatan 39

*) Restatement in Note 39

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 ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK**

**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARY**

**Laporan Keuangan Konsolidasian
Untuk Tahun-tahun yang Berakhir pada
Tanggal 31 Desember 2021 dan 2020**

***Consolidated Financial Statements
For the Years Ended
December 31, 2021 and 2020***



**PT ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN**

Untuk Tahun-tahun yang Berakhir pada
Tanggal 31 Desember 2021 dan 2020
(Dalam Rupiah Penuh)

**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION**

For the Years Ended
December 31, 2021 and 2020
(In Full Rupiah)

| | Catatan/ Notes | 2021 Rp | 2020 Rp | |
|---|-------------------|---------------------------------|---------------------------------|---|
| ASET | | | | ASSETS |
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan Setara Kas | 4, 35, 36 | 2,543,833,653,523 | 2,219,784,801,023 | Cash and Cash Equivalents |
| Piutang Usaha | 5, 35 | | | Trade Receivables |
| Pihak Berelasi | 34 | 43,060,742,690 | 115,086,693,129 | Related Parties |
| Pihak Ketiga | | 23,716,901,643 | 28,395,970,760 | Third Parties |
| Aset Keuangan Lancar Lainnya | 6, 35, 36 | 12,866,087,674 | 2,036,464,054 | Other Current Financial Assets |
| Persediaan | 7 | 2,367,948,502,132 | 2,453,226,712,334 | Inventories |
| Pajak Dibayar di Muka | 26.a | 10,274,258,497 | 17,499,730,523 | Prepaid Taxes |
| Biaya Dibayar di Muka | 8 | 6,161,958,170 | 7,393,471,641 | Prepaid Expenses |
| Uang Muka | 9 | 184,246,049,075 | 191,313,322,856 | Advance Payments |
| Total Aset Lancar | | <u>5,192,108,153,404</u> | <u>5,034,737,166,320</u> | Total Current Assets |
| ASET TIDAK LANCAR | | | | NON-CURRENT ASSETS |
| Piutang Pihak Berelasi | 10, 34, 35 | 79,638,433 | 4,088,701,791 | Due from Related Parties |
| Properti Investasi | 11 | 348,424,815,585 | 363,069,256,209 | Investment Properties |
| Aset Tetap | 12 | 459,888,282,960 | 511,639,035,778 | Fixed Assets |
| Aset Hak Guna | 13, 34 | 860,723,687,110 | 965,550,699,732 | Rights of Use Assets |
| Aset Keuangan Tidak Lancar Lainnya | 14, 35 | 68,078,245,213 | 65,074,575,386 | Other Non-Current Financial Assets |
| Aset Non-Keuangan Tidak Lancar Lainnya | 15 | 134,260,857,433 | 154,080,380,936 | Other Non-Current Non-Financial Assets |
| Investasi Pada Entitas Asosiasi | 16 | - | - | Investment in Associates |
| Aset Pajak Tangguhan | 26.d | 126,252,691,296 | 148,824,078,142 | Deferred Tax Assets |
| Total Aset Tidak Lancar | | <u>1,997,708,218,030</u> | <u>2,212,326,727,974</u> | Total Non-Current Assets |
| TOTAL ASET | | <u>7,189,816,371,434</u> | <u>7,247,063,894,294</u> | TOTAL ASSETS |
| LIABILITAS DAN EKUITAS | | | | LIABILITIES AND EQUITY |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Utang Usaha | 17, 35, 36 | | | Trade Payables |
| Pihak Berelasi | 34 | 25,782,285,428 | 40,901,799,002 | Related Parties |
| Pihak Ketiga | | 100,941,496,489 | 123,325,436,601 | Third Parties |
| Uang Muka Pelanggan | 18 | 40,091,217,523 | 31,889,653,512 | Advances from Customer |
| Utang Pihak Berelasi | 34, 35 | 45,080,675,935 | 55,359,532,461 | Due to Related Parties |
| Beban Akruai | 19, 35 | 62,608,174,276 | 76,270,096,071 | Accrued Expenses |
| Liabilitas Imbalan Kerja Jangka Pendek | | 1,382,804,674 | 6,817,770,173 | Short Term Employee Benefit Liabilities |
| Pendapatan Ditangguhkan | | 69,229,034,250 | 84,504,472,750 | Deferred Income |
| Liabilitas Keuangan Jangka Pendek Lainnya | 20, 35, 36 | 37,338,018,894 | 41,165,033,508 | Other Current Financial Liabilities |
| Utang Pajak | 26.b | 77,175,355,040 | 128,507,418,891 | Taxes Payables |
| Bagian Jangka Pendek atas - Liabilitas Jangka Panjang: Liabilitas Sewa | 21, 34, 35 | 262,908,385,034 | 256,186,841,237 | Short-Term Liabilities Net of - Non Current Portion Lease Liabilities |
| Total Liabilitas Jangka Pendek | | <u>722,537,447,543</u> | <u>844,928,054,206</u> | Total Current Liabilities |
| LIABILITAS JANGKA PANJANG | | | | NON-CURRENT LIABILITIES |
| Liabilitas Jangka Panjang Setelah Dikurangi - dengan Bagian Jangka Pendek: Liabilitas Sewa | 21, 34, 35 | 571,447,690,357 | 577,040,961,185 | Long-Term Liabilities Net of - Current Portion Lease Liabilities |
| Liabilitas Keuangan Jangka Panjang Lainnya | 35 | 4,912,619,760 | 9,006,059,505 | Other Non-Current Financial Liabilities |
| Liabilitas Imbalan PascaKerja Jangka Panjang | 22 | 378,159,986,000 | 593,846,265,000 | Long Term Post-Employment Benefits Liabilities |
| Total Liabilitas Jangka Panjang | | <u>954,520,296,117</u> | <u>1,179,893,285,690</u> | Total Non-Current Liabilities |
| TOTAL LIABILITAS | | <u>1,677,057,743,660</u> | <u>2,024,821,339,896</u> | TOTAL LIABILITIES |
| EKUITAS | | | | EQUITY |
| Ekuitas yang Dapat Didistribusikan kepada Pemilik Entitas Induk: Modal Saham - Nilai Nominal Rp10 per Saham Modal Dasar - 48.000.000.000 Saham Modal Ditempaikan dan Disetor Penuh - 17.150.000.000 Saham | 23 | 171,500,000,000 | 171,500,000,000 | Equity Attributable to Owners of the Parent Company: Capital Stock - Par Value of Rp10 per Share Authorized Capital - 48,000,000,000 Shares Issued and Fully Paid - 17,150,000,000 Shares |
| Tambahan Modal Disetor - Bersih | 24 | 440,574,864,042 | 440,574,864,042 | Additional Paid in Capital - Net |
| Saham Treasuri | 23 | (34,184,872,500) | (34,184,872,500) | Treasury Stocks |
| Selisih Transaksi Perubahan Ekuitas Entitas Anak | | 239,797,199 | 239,797,199 | Effect of Changes in Equity of Subsidiary |
| Saldo Laba | | | | Retained Earnings |
| Telah Ditentukan Penggunaannya | 25 | 482,594,713,034 | 482,594,713,034 | Appropriated |
| Belum Ditentukan Penggunaannya | | 4,420,800,226,360 | 4,146,745,643,645 | Unappropriated |
| Total Ekuitas yang Dapat Didistribusikan kepada Pemilik Entitas Induk | | 5,481,524,728,135 | 5,207,470,145,420 | Total Equity Attributable to Owners of the Parent Company |
| Kepentingan Non-Pengendali | | 31,233,899,639 | 14,772,408,978 | Non-Controlling Interests |
| TOTAL EKUITAS | | <u>5,512,758,627,774</u> | <u>5,222,242,554,398</u> | TOTAL EQUITY |
| TOTAL LIABILITAS DAN EKUITAS | | <u>7,189,816,371,434</u> | <u>7,247,063,894,294</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 ACE HARDWARE INDONESIA 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 Rupiah Penuh)

**PT ACE HARDWARE INDONESIA Tbk
 AND SUBSIDIARY
 CONSOLIDATED STATEMENTS OF
 PROFIT OR LOSS AND
 OTHER COMPREHENSIVE INCOME**

For the Years Ended
 December 31, 2021 and 2020
 (In Full Rupiah)

| | Catatan/ Notes | 2021 Rp | 2020 Rp | |
|--|-------------------|------------------------|------------------------|---|
| PENJUALAN | 27, 34 | 6,409,614,100,032 | 7,275,828,758,719 | SALES |
| PENJUALAN KONSINYASI - BERSIH | 28 | 133,748,598,868 | 136,938,113,583 | CONSIGNMENT SALES - NET |
| PENJUALAN - BERSIH | | 6,543,362,698,900 | 7,412,766,872,302 | NET SALES |
| BEBAN POKOK PENJUALAN | 29 | (3,330,713,867,112) | (3,753,585,066,580) | COST OF GOODS SOLD |
| LABA KOTOR | | 3,212,648,831,788 | 3,659,181,805,722 | GROSS PROFIT |
| Beban Usaha | 30, 34 | (2,424,922,995,544) | (2,806,097,154,344) | Operating Expenses |
| Pendapatan Lain-lain | 31.a | 138,595,945,063 | 141,855,738,265 | Other Income |
| Beban Lain-lain | 31.b | (832,052,678) | (5,423,065,820) | Other Expenses |
| LABA USAHA | | 925,489,728,649 | 989,517,323,823 | PROFIT FROM OPERATION |
| Beban Pajak Final | | (2,934,065,533) | (2,650,522,128) | Final Expense Tax |
| Beban Keuangan - Bersih | 32 | (63,636,537,449) | (63,531,033,009) | Financial Charges - Net |
| LABA SEBELUM PAJAK PENGHASILAN MANFAAT (BEBAN) PAJAK PENGHASILAN | | 858,919,125,667 | 923,335,768,686 | PROFIT BEFORE INCOME TAX INCOME TAX BENEFIT (EXPENSES) |
| Pajak Kini | 26.c | (152,907,386,590) | (200,811,185,221) | Current Tax |
| Pajak Tangguhan | 26.c | 12,790,600,474 | 8,785,987,886 | Deferred Tax |
| Total Beban Pajak Penghasilan - Bersih | | (140,116,786,116) | (192,025,197,335) | Total Income Tax Expenses - Net |
| LABA TAHUN BERJALAN | | 718,802,339,551 | 731,310,571,351 | PROFIT FOR THE YEAR |
| PENGHASILAN KOMPREHENSIF LAIN | | | | OTHER COMPREHENSIVE INCOME |
| Pos yang Tidak akan Direklasifikasikan ke Laba Rugi | | | | Item that will not be Reclassified to Profit and Loss |
| Pengukuran Kembali atas Program Imbalan Kerja Pajak Penghasilan atas Pengukuran Kembali atas Program Imbalan Kerja | 22 | 157,496,250,000 | 134,285,833,000 | Remeasurement on Employee Benefits Program Income Tax on Remeasurement on Employee Benefits Program |
| Penghasilan Komprehensif Lain Setelah Pajak | 26.c | (35,361,987,320) | (31,789,427,500) | Other Comprehensive Income After Tax |
| TOTAL LABA KOMPREHENSIF TAHUN BERJALAN | | 840,936,602,231 | 833,806,976,851 | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |
| Total Laba Tahun Berjalan Yang Dapat Diatribusikan Kepada: | | | | Total Profit For The Year Attributable To: |
| Pemilik Entitas Induk | | 704,384,331,764 | 733,195,452,445 | Owner of the Parent Company |
| Kepentingan Non-Pengendali | | 14,418,007,787 | (1,884,881,094) | Non-controlling interests |
| Total | | 718,802,339,551 | 731,310,571,351 | Total |
| Total Laba Komprehensif Yang Dapat Diatribusikan Kepada: | | | | Total Comprehensive Income Attributable To: |
| Pemilik Entitas Induk | | 824,475,111,570 | 833,568,184,512 | Owner of the Parent Company |
| Kepentingan Non-Pengendali | | 16,461,490,661 | 238,792,339 | Non-controlling interests |
| Total | | 840,936,602,231 | 833,806,976,851 | Total |
| LABA PER SAHAM DASAR | 33 | 41.18 | 42.86 | BASIC EARNING 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

**PT ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK**

**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARIES**

**Laporan Keuangan Konsolidasian
Untuk Tahun-tahun yang Berakhir pada
Tanggal 31 Desember 2022 dan 2021,
serta Laporan Posisi Keuangan
Konsolidasian Pada Tanggal
1 Januari 2021/31 Desember 2020**

***Consolidated Financial Statements
For the Years Ended
December 31, 2022 and 2021,
and Consolidated Statement of
Financial Position as of
January 1, 2021/December 31, 2020***



**PT ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN**

Per 31 Desember 2022 dan 2021, serta
1 Januari 2021/31 Desember 2020
(Dalam Rupiah Penuh)

**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION**

As of December 31, 2022 and 2021, and
January 1, 2021/December 31, 2020
(In Full Rupiah)

| | Catatan/ Notes | 2022 Rp | 2021*) Rp | 1 Januari 2021/ 31 Desember 2020*) January 1, 2021/ December 31, 2020*) Rp | |
|--|-------------------|---------------------------------|---------------------------------|--|---|
| ASET | | | | | ASSETS |
| ASET LANCAR | | | | | CURRENT ASSETS |
| Kas dan Setara Kas | 4, 35, 36 | 2,133,399,081,620 | 2,543,833,653,523 | 2,219,784,801,023 | Cash and Cash Equivalents |
| Piutang Usaha | 5, 35 | | | | Trade Receivables |
| Pihak Berelasi | 34 | 47,647,813,591 | 43,060,742,690 | 115,086,693,129 | Related Parties |
| Pihak Ketiga | | 38,207,113,267 | 23,716,901,643 | 28,395,970,760 | Third Parties |
| Aset Keuangan Lancar Lainnya | 6, 35, 36 | 9,167,146,664 | 12,866,087,674 | 2,036,464,054 | Other Current Financial Assets |
| Persediaan | 7 | 2,810,769,398,502 | 2,367,948,502,132 | 2,453,226,712,334 | Inventories |
| Pajak Dibayar di Muka | 26.a | 93,627,929,800 | 10,274,258,497 | 17,499,730,523 | Prepaid Taxes |
| Biaya Dibayar di Muka | 8 | 18,231,978,798 | 6,161,958,170 | 7,393,471,841 | Prepaid Expenses |
| Utang Mula | 9 | 211,679,882,918 | 184,246,049,075 | 191,313,322,856 | Advances Payments |
| Total Aset Lancar | | <u>5,362,930,145,198</u> | <u>5,192,108,153,404</u> | <u>5,034,737,166,320</u> | Total Current Assets |
| ASET TIDAK LANCAR | | | | | NON-CURRENT ASSETS |
| Piutang Pihak Berelasi | 10, 34, 35 | 2,675,019,109 | 79,638,433 | 4,088,701,791 | Due from Related Parties |
| Properti Investasi | 11 | 333,075,266,960 | 348,424,815,585 | 363,069,256,209 | Investment Properties |
| Aset Tetap | 12 | 425,774,133,745 | 459,888,282,960 | 511,639,035,778 | Fixed Assets |
| Aset Hak Guna | 13, 34 | 835,110,929,345 | 860,723,687,110 | 965,550,699,732 | Rights of Use Assets |
| Aset Keuangan Tidak Lancar Lainnya | 14, 35 | 69,487,850,001 | 68,078,245,213 | 65,074,575,386 | Other Non-Current Financial Assets |
| Aset Non-Keuangan Tidak Lancar Lainnya | 15 | 136,393,995,007 | 134,260,857,433 | 154,080,380,936 | Other Non-Current Non-Financial Assets |
| Investasi Pada Entitas Asosiasi | 16 | | | | Investment in Associates |
| Aset Pajak Tangguhan | 26.d | 83,607,263,724 | 107,574,790,076 | 118,485,253,742 | Deferred Tax Assets |
| Total Aset Tidak Lancar | | <u>1,886,324,466,891</u> | <u>1,979,030,316,810</u> | <u>2,181,967,903,574</u> | Total Non-Current Assets |
| TOTAL ASET | | <u>7,249,254,612,089</u> | <u>7,171,138,470,214</u> | <u>7,216,725,069,894</u> | TOTAL ASSETS |
| LIABILITAS DAN EKUITAS | | | | | LIABILITIES AND EQUITY |
| LIABILITAS JANGKA PENDEK | | | | | CURRENT LIABILITIES |
| Utang Usaha | 17, 35, 36 | | | | Trade Payables |
| Pihak Berelasi | 34 | 44,360,667,511 | 25,782,285,428 | 40,901,799,002 | Related Parties |
| Pihak Ketiga | | 99,989,406,971 | 100,941,496,489 | 123,325,436,601 | Third Parties |
| Utang Mula Pelanggan | 18 | 42,635,348,004 | 40,091,217,523 | 31,889,653,512 | Advances from Customer |
| Utang Pihak Berelasi | 34, 35 | 7,119,968,443 | 45,080,675,935 | 55,359,532,461 | Due to Related Parties |
| Beban Akruai | 19, 35 | 52,968,628,621 | 62,608,174,276 | 76,270,096,071 | Accrued Expenses |
| Liabilitas Imbalan Kerja Jangka Pendek | | 207,000,193 | 1,382,804,674 | 6,817,770,173 | Short Term Employee Benefit Liabilities |
| Pendapatan Ditangguhkan | | 66,070,623,250 | 69,229,034,250 | 84,504,472,750 | Deferred Income |
| Liabilitas Keuangan Jangka Pendek Lainnya | 20, 35, 36 | 41,860,561,197 | 37,338,018,894 | 41,165,033,508 | Other Current Financial Liabilities |
| Utang Pajak | 26.b | 56,103,084,768 | 77,175,355,040 | 128,507,418,891 | Taxes Payables |
| Bagian Jangka Pendek atas - Liabilitas Jangka Panjang: Liabilitas Sewa | 21, 34, 35 | 258,453,470,946 | 262,908,385,034 | 256,186,841,237 | Short-Term Liabilities Net of - Non-Current Portion Lease Liabilities |
| Total Liabilitas Jangka Pendek | | <u>669,768,766,924</u> | <u>722,537,447,543</u> | <u>844,928,054,206</u> | Total Current Liabilities |
| LIABILITAS JANGKA PANJANG | | | | | NON-CURRENT LIABILITIES |
| Liabilitas Jangka Panjang Setelah Dikurangi - dengan Bagian Jangka Pendek: Liabilitas Sewa | 21, 34, 35 | 449,800,261,031 | 571,447,690,357 | 577,040,961,185 | Long-Term Liabilities Net of - Current Portion Lease Liabilities |
| Liabilitas Keuangan Jangka Panjang Lainnya | 35 | 5,122,070,483 | 4,912,619,760 | 9,006,059,505 | Other Non-Current Financial Liabilities |
| Liabilitas Imbalan Pascakerja Jangka Panjang | 22 | 190,574,883,000 | 293,260,435,000 | 442,152,143,000 | Long Term Post-Employment Benefits Liabilities |
| Total Liabilitas Jangka Panjang | | <u>645,497,214,514</u> | <u>869,620,745,117</u> | <u>1,028,199,163,690</u> | Total Non-Current Liabilities |
| TOTAL LIABILITAS | | <u>1,315,265,981,438</u> | <u>1,592,158,192,660</u> | <u>1,873,127,217,896</u> | TOTAL LIABILITIES |
| EKUITAS | | | | | EQUITY |
| Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk: Modal Saham - Nilai Nominal Rp10 per Saham Modal Dasar - 48.000.000.000 Saham Modal Ditempatkan dan Dialeter Penuh - 17.150.000.000 Saham | 23 | 171,500,000,000 | 171,500,000,000 | 171,500,000,000 | Equity Attributable to Owners of the Parent Company: Capital Stock - Per Value of Rp10 per Share Authorized Capital - 48,000,000,000 Shares Issued and Fully Paid - 17,150,000,000 Shares |
| Tambahkan Modal Dialeter - Bersih | 24 | 440,574,864,042 | 440,574,864,042 | 440,574,864,042 | Additional Paid in Capital - Net |
| Saham Treasuri | 23 | (34,184,872,500) | (34,184,872,500) | (34,184,872,500) | Treasury Stocks |
| Selisih Transaksi Perubahan Ekuitas Entitas Anak | | 239,797,199 | 239,797,199 | 239,797,199 | Effect of Changes in Equity of Subsidiary |
| Saldo Laba Telah Ditentukan Penggunaannya Belum Ditentukan Penggunaannya | | 482,594,713,034 | 482,594,713,034 | 482,594,713,034 | Retained Earnings Appropriated Unappropriated |
| Total Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk Kepentingan Non-Pengendali | | <u>5,889,852,361,714</u> | <u>5,546,562,212,391</u> | <u>5,326,706,903,357</u> | Total Equity Attributable to Owners of the Parent Company Non-Controlling Interests |
| Kepentingan Non-Pengendali | | 44,136,268,897 | 32,418,065,163 | 16,890,948,641 | |
| TOTAL EKUITAS | | <u>5,933,988,630,611</u> | <u>5,578,980,277,554</u> | <u>5,343,697,851,998</u> | TOTAL EQUITY |
| TOTAL LIABILITAS DAN EKUITAS | | <u>7,249,254,612,089</u> | <u>7,171,138,470,214</u> | <u>7,216,725,069,894</u> | TOTAL LIABILITIES AND EQUITY |
| *) Disajikan Kembali, Catatan 41 | | | | | *) As Restated, Note 41 |

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 ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN**

Untuk Tahun-tahun yang Berakhir pada
Tanggal 31 Desember 2022 dan 2021
(Dalam Rupiah Penuh)

**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME**

For the Years Ended
December 31, 2022 and 2021
(In Full Rupiah)

| | Catatan/ Notes | 2022 Rp | 2021*) Rp | |
|---|-------------------|------------------------|------------------------|---|
| PENJUALAN | 27, 34 | 6.612.739.815.398 | 6.409.614.100.032 | SALES |
| PENJUALAN KONSINYASI - BERSIH | 28 | 150.063.526.748 | 133.748.598.868 | CONSIGNMENT SALES - NET |
| PENJUALAN - BERSIH | | 6.762.803.342.146 | 6.543.362.698.900 | NET SALES |
| BEBAN POKOK PENJUALAN | 29 | (3.494.850.563.778) | (3.330.713.867.112) | COST OF GOODS SOLD |
| LABA KOTOR | | 3.267.952.778.368 | 3.212.648.831.788 | GROSS PROFIT |
| Beban Usaha | 30, 34 | (2.521.240.163.935) | (2.438.974.111.544) | Operating Expenses |
| Pendapatan Lain-lain | 31.a | 133.713.297.923 | 138.595.945.083 | Other Income |
| Beban Lain-lain | 31.b | (4.335.069.197) | (832.052.678) | Other Expenses |
| LABA USAHA | | 876.090.843.159 | 911.438.612.649 | PROFIT FROM OPERATION |
| Beban Pajak Final | | (4.679.369.659) | (2.934.065.533) | Final Expense Tax |
| Beban Keuangan - Bersih | 32 | (50.580.273.988) | (63.636.537.449) | Financial Charges - Net |
| LABA SEBELUM PAJAK PENGHASILAN | | 820.831.199.512 | 844.868.009.667 | PROFIT BEFORE INCOME TAX |
| BEBAN PAJAK PENGHASILAN | | | | INCOME TAX EXPENSES |
| Pajak Kini | 26.c | (132.405.871.180) | (152.907.386.590) | Current Tax |
| Pajak Tanggihan | 26.c | (14.778.463.852) | 12.847.963.554 | Deferred Tax |
| Total Beban Pajak Penghasilan - Bersih | | (147.184.335.032) | (140.059.423.036) | Total Income Tax Expenses - Net |
| LABA TAHUN BERJALAN | | 673.646.864.480 | 704.808.586.631 | PROFIT FOR THE YEAR |
| PENGHASILAN KOMPREHENSIF LAIN | | | | OTHER COMPREHENSIVE INCOME |
| Pos yang Tidak akan Direklasifikasikan ke Laba Rugi | | | | Item that will not be Reclassified to Profit and Loss |
| Pengukuran Kembali atas Program Imbalan Kerja Pajak Penghasilan atas Pengukuran | 22 | 40.859.375.000 | 104.752.795.000 | Remeasurement on Employee Benefits Program Income Tax on Remeasurement on |
| Kembali atas Program Imbalan Kerja | 26.d | (8.989.062.500) | (23.758.427.220) | Employee Benefits Program |
| Penghasilan Komprehensif Lain Setelah Pajak | | 31.870.312.500 | 80.994.367.780 | Other Comprehensive Income After Tax |
| TOTAL LABA KOMPREHENSIF TAHUN BERJALAN | | 705.517.176.980 | 785.802.954.411 | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |
| Total Laba Tahun Berjalan Yang Dapat Diatribusikan Kepada: | | | | Total Profit For The Year |
| Pemilik Entitas Induk | | 664.342.863.394 | 690.770.530.338 | Attributable To: |
| Kepentingan Non-Pengendali | | 9.304.001.086 | 14.038.056.293 | Owner of the Parent Company |
| Total | | 673.646.864.480 | 704.808.586.631 | Total |
| Total Laba Komprehensif Yang Dapat Diatribusikan Kepada: | | | | Total Comprehensive Income |
| Pemilik Entitas Induk | | 695.798.973.246 | 770.275.837.889 | Attributable To: |
| Kepentingan Non-Pengendali | | 9.718.203.734 | 15.527.116.522 | Owner of the Parent Company |
| Total | | 705.517.176.980 | 785.802.954.411 | Total |
| LABA PER SAHAM DASAR | 33 | 38,83 | 40,38 | BASIC EARNING PER SHARE |

*) Disajikan Kembali, Catatan 41

*) As Restated, Note 41

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