

BAB V

PENUTUP

A. Kesimpulan

Penelitian ini bertujuan untuk mendapatkan bukti empiris mengenai pengaruh *capital intensity*, *sales growth* dan *inventory intensity* terhadap agresivitas pajak. Sebanyak 13 sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2021 dan telah memenuhi kriteria-kriteria pemilihan sampel yang digunakan. Analisis sampel data yang menggunakan *software* SPSS ver 25.00 for windows. Berdasarkan hasil analisis dan pembahasan yang telah diuraikan, maka dapat disimpulkan sebagai berikut:

1. Hipotesis pertama yang diajukan adalah *capital intensity* berpengaruh terhadap agresivitas pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2018-2021. Berdasarkan hasil uji T yakni menunjukkan probabilitas sebesar $0,222 > 0,05$ (nilai signifikansi lebih besar dari tingkat signifikansi yang ditetapkan). Maka penelitian ini disimpulkan bahwa *capital intensity* tidak berpengaruh terhadap agresivitas pajak.
2. Hipotesis kedua yang diajukan adalah *sales growth* berpengaruh terhadap agresivitas pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2018-2021. Berdasarkan hasil uji T yakni menunjukkan probabilitas sebesar $0,026 < 0,05$ (nilai signifikansi lebih kecil dari tingkat

signifikansi yang ditetapkan). Maka dari penelitian ini disimpulkan bahwa sales growth berpengaruh terhadap agresivitas pajak.

3. Hipotesis ketiga yang diajukan adalah *inventory intensity* berpengaruh terhadap agresivitas pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2018-2021. Berdasarkan hasil uji T yakni menunjukkan probabilitas sebesar $0,232 < 0,05$ (nilai signifikansi lebih besar dari tingkat signifikansi yang ditetapkan). Maka dari penelitian ini disimpulkan bahwa *inventory intensity* tidak berpengaruh terhadap agresivitas pajak.
4. Hipotesis keempat pengaruh *Capital intensity*, *Sales growth* dan *Inventory intensity* berpengaruh terhadap Agresivitas Pajak pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2018-2021. Berdasarkan hasil Uji F, nilai F hitung sebesar 3,207 dengan probabilitas sebesar $0,031 < 0,05$ maka dapat disimpulkan bahwa seluruh variabel independen secara bersama-sama berpengaruh signifikan terhadap variabel dependen.

B. Saran

Berikut saran-saran yang dapat diberikan untuk penelitian selanjutnya adalah sebagai berikut :

1. Bagi Peneliti Selanjutnya

Diharapkan peneliti selanjutnya dapat menggunakan objek penelitian lain selain perusahaan manufaktur yang ada di Bursa Efek Indonesia, dan

disarankan memperpanjang rentang waktu periode pengamatan penelitian sehingga hasil penelitian menjadi lebih akurat dan terpercaya. Serta diharapkan dapat menambah atau menggunakan lebih banyak variabel independen agar bertambahnya hasil penelitian yang beragam.

2. Bagi Investor

Sebelum berinvestasi pada saham Perusahaan, investor disarankan untuk mengevaluasi menyeluruh operasi Perusahaan, terutama berkaitan dengan kebijakan perpajakan pada perusahaan tersebut. Diharapkan dapat berinvestasi pada perusahaan yang memiliki citra dan aset yang baik, dimana perusahaan tersebut taat pajak dan tidak mengeksploitasi kelemahan peraturan perpajakan.

3. Bagi Perusahaan Manufaktur

Perusahaan manufaktur disarankan untuk lebih meningkatkan kinerja perusahaan, seperti tidak berusaha mencari atau memanfaatkan kelemahan peraturan perpajakan untuk mengurangi atau bahkan menghindari beban pajak yang tinggi, serta lebih berhati-hati dan bijak dalam hal mengambil keputusan terkait perpajakan dari para manajer.

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Tangerang, 20 Juli 2023

Elis Suhendi

SURAT IZIN SURVEI & RISET

No.SISR-12927/ICaMEL/09-2023

Menunjuk surat nomor 519/Perm./BAA/IX/2023 tanggal 05 September 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 : Elis Suhendi
Nomor Pokok : 20190100057
Jurusan/Prog.Studi : S1 Akuntansi
Judul Skripsi : Pengaruh Capital Intensity, Sales Growth dan Inventory Intensity terhadap Agresivitas pajak (Studi Empiris pada perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2021)

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LAMPIRAN

Lampiran 1

Perhitungan Capital Intensity

| Kode Emiten | Capital Intensity | | | CPINT |
|-------------|-------------------|--------------------|--------------------|--------|
| | Tahun | Aset Tetap | Total Aset | |
| JPFA | 2018 | 7.935.353.000.000 | 23.038.028.000.000 | 0,3444 |
| | 2019 | 10.062.592.000.000 | 25.185.009.000.000 | 0,3995 |
| | 2020 | 11.143.803.000.000 | 25.951.760.000.000 | 0,4294 |
| | 2021 | 11.509.654.000.000 | 28.589.656.000.000 | 0,4026 |
| ULTJ | 2018 | 1.453.135.000.000 | 5.555.871.000.000 | 0,2615 |
| | 2019 | 1.556.666.000.000 | 6.608.422.000.000 | 0,2356 |
| | 2020 | 1.715.401.000.000 | 8.754.116.000.000 | 0,1960 |
| | 2021 | 2.165.353.000.000 | 7.406.856.000.000 | 0,2923 |
| HMSP | 2018 | 7.288.435.000.000 | 46.602.420.000.000 | 0,1564 |
| | 2019 | 7.297.912.000.000 | 50.902.806.000.000 | 0,1434 |
| | 2020 | 6.582.808.000.000 | 49.674.030.000.000 | 0,1325 |
| | 2021 | 6.038.643.000.000 | 53.090.428.000.000 | 0,1137 |
| SIDO | 2018 | 1.553.362.000.000 | 3.337.628.000.000 | 0,4654 |
| | 2019 | 1.593.059.000.000 | 3.536.898.000.000 | 0,4504 |
| | 2020 | 1.568.264.000.000 | 3.849.516.000.000 | 0,4074 |
| | 2021 | 1.588.101.000.000 | 4.068.970.000.000 | 0,3903 |
| KINO | 2018 | 1.416.998.860.302 | 3.592.164.205.408 | 0,3945 |
| | 2019 | 2.159.772.086.658 | 4.695.764.958.883 | 0,4599 |
| | 2020 | 2.340.811.522.787 | 5.255.359.155.031 | 0,4454 |
| | 2021 | 2.567.544.579.678 | 5.346.800.159.052 | 0,4802 |
| SKLT | 2018 | 323.244.348.971 | 747.293.725.435 | 0,4325 |
| | 2019 | 360.346.292.384 | 790.845.543.826 | 0,4556 |

| | | | | |
|-------------|------|-------------------|--------------------|--------|
| | 2020 | 355.052.455.562 | 773.863.042.440 | 0,4586 |
| | 2021 | 413.018.253.918 | 889.125.250.792 | 0,4645 |
| ARNA | 2018 | 795.547.807.911 | 1.652.905.985.730 | 0,4813 |
| | 2019 | 799.758.119.934 | 1.799.137.069.343 | 0,4445 |
| | 2020 | 767.222.504.498 | 1.970.340.289.520 | 0,3894 |
| | 2021 | 766.149.629.601 | 2.243.523.072.803 | 0,3415 |
| STTP | 2018 | 1.096.143.561.950 | 2.631.189.810.030 | 0,4166 |
| | 2019 | 1.124.520.287.704 | 2.881.563.083.954 | 0,3902 |
| | 2020 | 1.538.988.540.784 | 3.448.995.059.882 | 0,4462 |
| | 2021 | 1.552.703.249.576 | 3.919.243.683.748 | 0,3962 |
| SRSN | 2018 | 224.257.888.000 | 686.777.211.000 | 0,3265 |
| | 2019 | 228.818.788.000 | 779.246.858.000 | 0,2936 |
| | 2020 | 319.819.738.000 | 906.846.895.000 | 0,3527 |
| | 2021 | 324.351.860.000 | 860.162.908.000 | 0,3771 |
| KEJU | 2018 | 182.939.273.529 | 536.474.210.503 | 0,3410 |
| | 2019 | 138.148.991.989 | 666.313.386.673 | 0,2073 |
| | 2020 | 166.875.756.129 | 674.806.910.037 | 0,1954 |
| | 2021 | 128.944.476.290 | 767.726.284.113 | 0,1679 |
| MYOR | 2018 | 4.258.300.525.120 | 17.591.706.426.634 | 0,2421 |
| | 2019 | 4.674.963.819.225 | 19.037.918.806.473 | 0,2456 |
| | 2020 | 6.043.201.970.326 | 19.777.500.514.550 | 0,3056 |
| | 2021 | 6.376.788.515.278 | 19.917.653.265.528 | 0,3202 |
| LMPI | 2018 | 260.570.405.821 | 786.704.752.983 | 0,3312 |
| | 2019 | 257.498.561.434 | 737.642.257.697 | 0,3490 |
| | 2020 | 232.389.521.864 | 698.252.022.979 | 0,3328 |
| | 2021 | 217.997.175.032 | 704.070.618.412 | 0,3096 |

| | | | | |
|-------------|------|-------------------|-------------------|--------|
| TSPC | 2018 | 2.271.379.683.420 | 7.869.975.060.326 | 0,2886 |
| | 2019 | 2.370.214.050.251 | 8.372.769.580.743 | 0,2831 |
| | 2020 | 2.418.932.619.330 | 9.104.657.533.366 | 0,2657 |
| | 2021 | 2.509.079.373.131 | 9.644.326.662.784 | 0,2602 |



Lampiran 2

Hasil Perhitungan Sales Growth

| Kode Emiten | Sales Growth | | | SGR |
|-------------|--------------|------------------------------------|---------------------|---------|
| | Tahun | Penj Thn ini – Penj Thn sebelumnya | Penj Thn sebelumnya | |
| JPFA | 2018 | 4.410.277.000.000 | 29.602.688.000.000 | 0,1490 |
| | 2019 | 2.729.596.000.000 | 34.012.965.000.000 | 0,0803 |
| | 2020 | 222.387.000.000 | 36.742.561.000.000 | 0,0061 |
| | 2021 | 7.913.352.000.000 | 36.964.948.000.000 | 0,2141 |
| ULTJ | 2018 | 593.323.000.000 | 4.879.559.000.000 | 0,1216 |
| | 2019 | 768.537.000.000 | 5.472.882.000.000 | 0,1404 |
| | 2020 | - 274.057.000.000 | 6.241.419.000.000 | -0,0439 |
| | 2021 | 649.280.000.000 | 5.967.362.000.000 | 0,1088 |
| HMSP | 2018 | 7.650.407.000.000 | 99.091.484.000.000 | 0,0772 |
| | 2019 | - 686.715.000.000 | 106.741.891.000.000 | -0,0064 |
| | 2020 | - 13.629.966.000.000 | 106.055.176.000.000 | -0,1285 |
| | 2021 | 6.449.574.000.000 | 92.425.210.000.000 | 0,0698 |
| SIDO | 2018 | 189.452.000.000 | 2.573.840.000.000 | 0,0736 |
| | 2019 | 304.142.000.000 | 2.763.292.000.000 | 0,1101 |
| | 2020 | 267.977.000.000 | 3.067.434.000.000 | 0,0874 |
| | 2021 | 685.569.000.000 | 3.335.411.000.000 | 0,2055 |
| KINO | 2018 | 451.056.790.436 | 3.160.637.269.263 | 0,1427 |
| | 2019 | 1.067.174.579.123 | 3.611.694.059.699 | 0,2955 |
| | 2020 | - 653.897.596.683 | 4.678.868.638.822 | -0,1398 |
| | 2021 | - 48.314.940.631 | 4.024.971.042.139 | -0,012 |
| SKLT | 2018 | 130.841.074.599 | 914.188.759.779 | 0,1431 |

| | | | | |
|-------------|------|-------------------|--------------------|---------|
| | 2019 | 236.086.420.858 | 1.045.029.834.378 | 0,2259 |
| | 2020 | -27.415.444.640 | 1.281.116.255.236 | -0,0213 |
| | 2021 | 103.145.301.944 | 1.253.700.810.596 | 0,0822 |
| ARNA | 2018 | 238.492.708.301 | 1.732.985.361.870 | 0,1376 |
| | 2019 | 180.323.061.515 | 1.971.478.070.171 | 0,0915 |
| | 2020 | 59.942.461.450 | 2.151.801.131.686 | 0,0279 |
| | 2021 | 343.137.389.448 | 2.211.743.593.136 | 0,1551 |
| STTP | 2018 | 1.548.142.508 | 2.825.409.180.889 | 0,0005 |
| | 2019 | 685.551.845.456 | 2.826.957.323.397 | 0,2425 |
| | 2020 | 333.791.085.972 | 3.512.509.168.853 | 0,0950 |
| | 2021 | 395.556.659.187 | 3.846.300.254.825 | 0,1028 |
| SRSN | 2018 | 79.505.145.000 | 521.481.727.000 | 0,1525 |
| | 2019 | 83.477.520.000 | 600.986.872.000 | 0,1389 |
| | 2020 | 206.532.474.000 | 684.464.392.000 | 0,3017 |
| | 2021 | 16.835.783.000 | 890.996.866.000 | 0,0189 |
| KEJU | 2018 | 68.219.310.546 | 788.531.073.755 | 0,0865 |
| | 2019 | 122.055.821.011 | 856.750.384.301 | 0,1424 |
| | 2020 | -77.953.537.049 | 978.806.205.312 | -0,0796 |
| | 2021 | 81.089.313.361 | 961.217.831.486 | 0,0843 |
| MYOR | 2018 | 3.244.128.449.252 | 20.816.673.946.473 | 0,1558 |
| | 2019 | 965.937.076.822 | 24.060.802.395.725 | 0,0401 |
| | 2020 | - 549.785.729.896 | 25.026.739.472.547 | -0,022 |
| | 2021 | 3.427.604.579.532 | 24.476.953.742.651 | 0,1400 |
| LMPI | 2018 | 44.411.794.087 | 411.144.165.006 | 0,1082 |
| | 2019 | 61.956.420.585 | 455.555.959.093 | 0,1362 |
| | 2020 | - 3.905.196.220 | 517.512.379.678 | -0,0072 |

| | | | | |
|-------------|------|------------------|--------------------|---------|
| | 2021 | 55.037.351.701 | 513.607.183.458 | 0,1072 |
| TSPC | 2018 | 522.656.785.581 | 9.565.462.045.199 | 0,0546 |
| | 2019 | 905.723.226.967 | 10.088.118.830.780 | 0,0898 |
| | 2020 | - 25.439.967.501 | 10.993.842.057.747 | -0,0023 |
| | 2021 | 266.040.913.393 | 10.968.402.090.246 | 0,0243 |



Lampiran 3

Hasil Perhitungan Inventory Intensity

| Kode Emiten | Inventory Intensity | | | INVTR |
|-------------|---------------------|--------------------|--------------------|--------|
| | Tahun | Persediaan | Total Aset | |
| JPFA | 2018 | 6.247.684.000.000 | 23.038.028.000.000 | 0,2712 |
| | 2019 | 5.940.206.000.000 | 25.185.009.000.000 | 0,2359 |
| | 2020 | 5.670.376.000.000 | 25.951.760.000.000 | 0,2185 |
| | 2021 | 7.713.062.000.000 | 28.589.656.000.000 | 0,2698 |
| ULTJ | 2018 | 708.773.000.000 | 5.555.871.000.000 | 0,1276 |
| | 2019 | 987.927.000.000 | 6.608.422.000.000 | 0,1495 |
| | 2020 | 924.639.000.000 | 8.754.116.000.000 | 0,1056 |
| | 2021 | 681.983.000.000 | 7.406.856.000.000 | 0,0921 |
| HMSP | 2018 | 15.183.197.000.000 | 46.602.420.000.000 | 0,3258 |
| | 2019 | 16.376.231.000.000 | 50.902.806.000.000 | 0,3217 |
| | 2020 | 18.093.707.000.000 | 49.674.030.000.000 | 0,3642 |
| | 2021 | 17.781.747.000.000 | 53.090.428.000.000 | 0,3349 |
| SIDO | 2018 | 311.193.000.000 | 3.337.628.000.000 | 0,0932 |
| | 2019 | 299.244.000.000 | 3.536.898.000.000 | 0,0846 |
| | 2020 | 309.478.000.000 | 3.849.516.000.000 | 0,0804 |
| | 2021 | 454.810.000.000 | 4.068.970.000.000 | 0,1118 |
| KINO | 2018 | 519.237.523.369 | 3.592.164.205.408 | 0,1445 |
| | 2019 | 557.080.008.368 | 4.695.764.958.883 | 0,1186 |
| | 2020 | 690.323.890.776 | 5.255.359.155.031 | 0,1314 |
| | 2021 | 605.667.466.852 | 5.346.800.159.052 | 0,1133 |
| SKLT | 2018 | 154.839.960.751 | 747.293.725.435 | 0,2072 |
| | 2019 | 161.904.003.569 | 790.845.543.826 | 0,2047 |

| | | | | |
|-------------|------|-------------------|--------------------|--------|
| | 2020 | 146.698.971.577 | 773.863.042.440 | 0,1895 |
| | 2021 | 135.057.215.504 | 889.125.250.792 | 0,1518 |
| ARNA | 2018 | 123.729.877.593 | 1.652.905.985.730 | 0,0749 |
| | 2019 | 93.726.557.117 | 1.799.137.069.343 | 0,0521 |
| | 2020 | 122.126.018.084 | 1.970.340.289.520 | 0,0620 |
| | 2021 | 158.724.777.219 | 2.243.523.072.803 | 0,0707 |
| SRSN | 2018 | 231.990.354.000 | 686.777.211.000 | 0,3378 |
| | 2019 | 285.804.878.000 | 779.246.858.000 | 0,3668 |
| | 2020 | 323.200.819.000 | 906.846.895.000 | 0,3564 |
| | 2021 | 340.874.112.000 | 860.162.908.000 | 0,3963 |
| STTP | 2018 | 313.291.338.820 | 2.631.189.810.030 | 0,1191 |
| | 2019 | 1.165.406.301.686 | 2.881.563.083.954 | 0,4044 |
| | 2020 | 291.378.253.517 | 3.448.995.059.882 | 0,0845 |
| | 2021 | 339.743.039.394 | 3.919.243.683.748 | 0,0867 |
| KEJU | 2018 | 171.582.356.959 | 536.474.210.503 | 0,3198 |
| | 2019 | 168.211.360.663 | 666.313.386.673 | 0,2524 |
| | 2020 | 158.855.752.455 | 674.806.910.037 | 0,2354 |
| | 2021 | 194.845.187.006 | 767.726.284.113 | 0,2537 |
| MYOR | 2018 | 3.351.796.321.991 | 17.591.706.426.634 | 0,1905 |
| | 2019 | 2.790.633.951.514 | 19.037.918.806.473 | 0,1466 |
| | 2020 | 2.805.111.592.211 | 19.777.500.514.550 | 0,1418 |
| | 2021 | 3.034.214.212.009 | 19.917.653.265.528 | 0,1523 |
| LMPI | 2018 | 258.185.107.570 | 786.704.752.983 | 0,3282 |
| | 2019 | 290.751.126.232 | 737.642.257.697 | 0,3942 |
| | 2020 | 287.394.620.960 | 698.252.022.979 | 0,4116 |
| | 2021 | 313.789.540.596 | 704.070.618.412 | 0,4458 |

| | | | | |
|-------------|------|-------------------|-------------------|--------|
| TSPC | 2018 | 1.507.993.377.295 | 7.869.975.060.326 | 0,1916 |
| | 2019 | 1.416.073.420.751 | 8.372.769.580.743 | 0,1691 |
| | 2020 | 1.488.087.633.710 | 9.104.657.533.366 | 0,1634 |
| | 2021 | 1.608.950.113.060 | 9.644.326.662.784 | 0,1668 |



Lampiran 4

Hasil Perhitungan Agresivitas Pajak

| Kode Emiten | Agresivitas Pajak | | | ETR |
|-------------|-------------------|-------------------------------|--------------------|--------|
| | Tahun | Total Beban Pajak Penghasilan | Laba Sebelum Pajak | |
| JPFA | 2018 | 836.638.000.000 | 3.089.839.000.000 | 0,2708 |
| | 2019 | 688.851.000.000 | 2.572.708.000.000 | 0,2678 |
| | 2020 | 457.187.000.000 | 1.679.091.000.000 | 0,2723 |
| | 2021 | 662.951.000.000 | 2.793.847.000.000 | 0,2373 |
| ULTJ | 2018 | 247.411.000.000 | 949.018.000.000 | 0,2607 |
| | 2019 | 339.494.000.000 | 1.375.359.000.000 | 0,2468 |
| | 2020 | 311.851.000.000 | 1.421.517.000.000 | 0,2194 |
| | 2021 | 265.139.000.000 | 1.541.932.000.000 | 0,1720 |
| HMSP | 2018 | 4.422.851.000.000 | 17.961.269.000.000 | 0,2462 |
| | 2019 | 4.537.910.000.000 | 18.259.423.000.000 | 0,2485 |
| | 2020 | 2.580.088.000.000 | 11.161.466.000.000 | 0,2312 |
| | 2021 | 2.015.069.000.000 | 9.152.166.000.000 | 0,2202 |
| SIDO | 2018 | 203.988.000.000 | 867.837.000.000 | 0,2351 |
| | 2019 | 266.146.000.000 | 1.073.835.000.000 | 0,2478 |
| | 2020 | 265.532.000.000 | 1.199.548.000.000 | 0,2214 |
| | 2021 | 352.333.000.000 | 1.613.231.000.000 | 0,2184 |
| KINO | 2018 | 50.269.328.831 | 200.385.373.873 | 0,2509 |
| | 2019 | 120.493.436.530 | 636.096.776.179 | 0,1894 |
| | 2020 | 21.494.720.414 | 135.159.940.052 | 0,1590 |
| | 2021 | 26.486.437.355 | 127.135.975.585 | 0,2083 |
| SKLT | 2018 | 10.383.551.750 | 39.567.679.343 | 0,2624 |

| | | | | |
|-------------|------|-----------------|-------------------|--------|
| | 2019 | 14.364.651.250 | 56.782.206.578 | 0,2529 |
| | 2020 | 17.057.454.482 | 101.725.399.549 | 0,2060 |
| | 2021 | 11.470.877.440 | 55.673.983.557 | 0,1676 |
| ARNA | 2018 | 53.522.141.574 | 211.729.940.176 | 0,2528 |
| | 2019 | 73.932.125.865 | 291.607.365.374 | 0,2535 |
| | 2020 | 94.384.895.323 | 420.626.406.830 | 0,2244 |
| | 2021 | 133.670.240.121 | 609.653.614.511 | 0,2193 |
| SRSN | 2018 | 12.110.671.000 | 50.845.763.000 | 0,2382 |
| | 2019 | 14.200.531.000 | 57.029.659.000 | 0,2490 |
| | 2020 | 16.875.622.000 | 61.027.867.000 | 0,2765 |
| | 2021 | 5.714.303.000 | 32.257.288.000 | 0,1771 |
| STTP | 2018 | 69.605.764.156 | 324.694.650.175 | 0,2144 |
| | 2019 | 124.452.770.582 | 607.043.293.422 | 0,2050 |
| | 2020 | 144.978.315.572 | 773.607.195.121 | 0,1874 |
| | 2021 | 147.614.953.252 | 765.188.720.115 | 0,1929 |
| KEJU | 2018 | 25.759.996.627 | 93.239.157.599 | 0,2762 |
| | 2019 | 38.578.081.614 | 136.625.747.757 | 0,2823 |
| | 2020 | 36.207.240.010 | 157.207.256.439 | 0,2303 |
| | 2021 | 38.470.328.811 | 183.170.597.779 | 0,2100 |
| MYOR | 2018 | 621.507.918.551 | 2.381.942.198.855 | 0,2609 |
| | 2019 | 653.062.374.247 | 2.704.466.581.011 | 0,2415 |
| | 2020 | 585.721.765.291 | 2.683.890.279.936 | 0,2182 |
| | 2021 | 338.595.908.733 | 1.549.648.556.686 | 0,2185 |
| LMPI | 2018 | 12.484.288.068 | 58.874.992.358 | 0,2120 |
| | 2019 | 14.687.051.040 | 56.356.644.949 | 0,2606 |
| | 2020 | 7.792.134.332 | 49.123.405.851 | 0,1586 |

| | | | | |
|-------------|------|-----------------|-------------------|--------|
| | 2021 | 3.776.283.118 | 10.586.019.650 | 0,3567 |
| TSPC | 2018 | 187.322.033.018 | 727.700.178.905 | 0,2574 |
| | 2019 | 201.065.998.598 | 796.220.911.472 | 0,2525 |
| | 2020 | 230.078.783.192 | 1.064.448.534.874 | 0,2161 |
| | 2021 | 220.552.779.828 | 1.098.370.417.471 | 0,2008 |



Lampiran 5

Hasil Uji Statistik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|-------|----------------|
| CPINT | 52 | ,11 | ,48 | ,3375 | ,10015 |
| SGR | 52 | -,14 | ,30 | ,0866 | ,09273 |
| INVTR | 52 | ,05 | ,45 | ,2081 | ,11146 |
| AGRE | 52 | ,16 | ,36 | ,2318 | ,03607 |
| Valid N (listwise) | 52 | | | | |

Lampiran 6

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 52 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | ,03292428 |
| Most Extreme Differences | Absolute | ,093 |
| | Positive | ,078 |
| | Negative | -,093 |
| Test Statistic | | ,093 |
| Asymp. Sig. (2-tailed) | | ,200 ^{c,d} |

a. Test distribution is Normal.

b. Calculated from data.

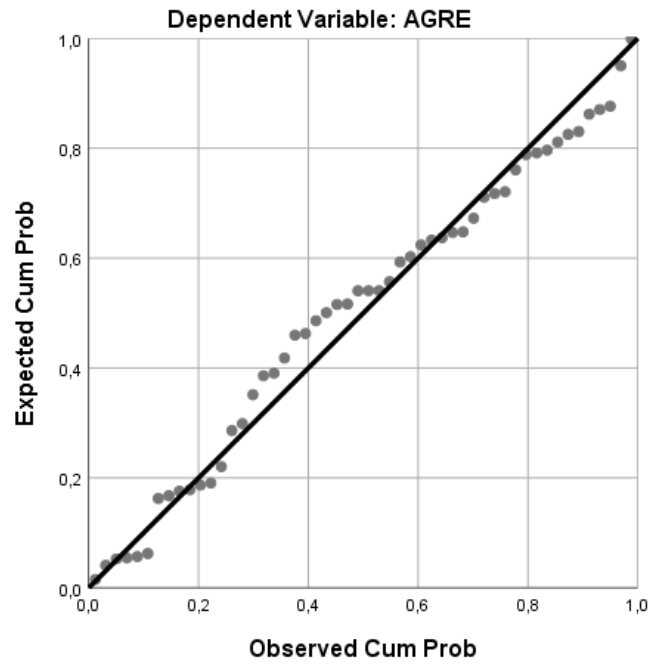
c. Lilliefors Significance Correction.

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

Lampiran 7

Hasil Uji P-P PLOT

Normal P-P Plot of Regression Standardized Residual



Lampiran 8

Hasil Uji Multikolenaritas

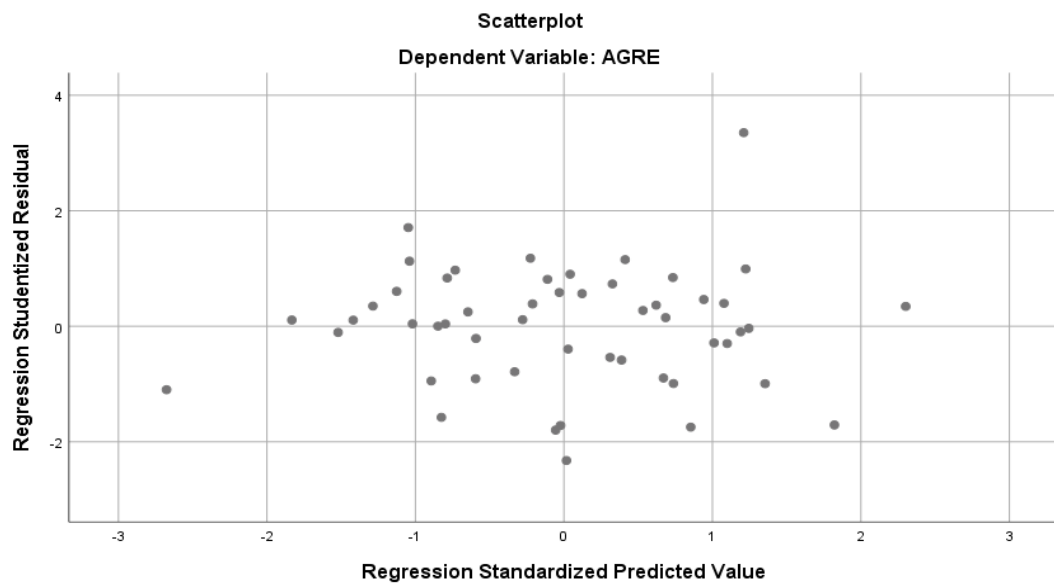
Coefficients^a

| Model | | Collinearity Statistics | |
|-------|------------|-------------------------|-------|
| | | Tolerance | VIF |
| 1 | (Constant) | | |
| | CPINT | ,781 | 1,280 |
| | SGR | ,908 | 1,102 |
| | INVTR | ,831 | 1,203 |

a. Dependent Variable: AGRE

Lampiran 9

Hasil Uji Heteroskedastisitas



Lampiran 10

Hasil Uji Autokorelasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | ,409 ^a | ,167 | ,115 | ,03394 | 1,855 |

a. Predictors: (Constant), INVTR, SGR, CPINT

b. Dependent Variable: AGRE

Lampiran 11

Hasil Analisis Regresi Berganda

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients |
|-------|------------|-----------------------------|------------|---------------------------|
| | | B | Std. Error | Beta |
| 1 | (Constant) | ,232 | ,023 | |
| | CPINT | -,066 | ,054 | -,184 |
| | SGR | ,123 | ,054 | ,317 |
| | INVTR | ,057 | ,047 | ,175 |

a. Dependent Variable: AGRE

Lampiran 12

Hasil Koefisien Determinasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | ,409 ^a | ,167 | ,115 | ,03394 |

a. Predictors: (Constant), INVTR, SGR, CPINT

b. Dependent Variable: AGRE

Lampiran 13

Hasil Uji Signifikansi Simultan (Uji F)

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | ,011 | 3 | ,004 | 3,207 | ,031 ^b |
| | Residual | ,055 | 48 | ,001 | | |
| | Total | ,066 | 51 | | | |

a. Dependent Variable: AGRE

b. Predictors: (Constant), INVTR, SGR, CPINT

Lampiran 14

Hasil Uji Parameter Individual (Uji T)

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | ,232 | ,023 | | 9,934 | ,000 |
| | CPINT | -,066 | ,054 | -,184 | -1,237 | ,222 |
| | SGR | ,123 | ,054 | ,317 | 2,294 | ,026 |
| | INVTR | ,057 | ,047 | ,175 | 1,210 | ,232 |

a. Dependent Variable:

Lampiran 15

Tabel t

Titik Persentase Distribusi t (df = 1 – 40)

| Pr df | 0.25 0.50 | 0.10 0.20 | 0.05 0.10 | 0.025 0.050 | 0.01 0.02 | 0.005 0.010 | 0.001 0.002 |
|----------|--------------|--------------|--------------|----------------|--------------|----------------|----------------|
| 1 | 1.00000 | 3.07768 | 6.31375 | 12.70620 | 31.82052 | 63.65674 | 318.30884 |
| 2 | 0.81650 | 1.88562 | 2.91999 | 4.30265 | 6.96456 | 9.92484 | 22.32712 |
| 3 | 0.76489 | 1.63774 | 2.35336 | 3.18245 | 4.54070 | 5.84091 | 10.21453 |
| 4 | 0.74070 | 1.53321 | 2.13185 | 2.77645 | 3.74695 | 4.60409 | 7.17318 |
| 5 | 0.72669 | 1.47588 | 2.01505 | 2.57058 | 3.36493 | 4.03214 | 5.89343 |
| 6 | 0.71756 | 1.43976 | 1.94318 | 2.44691 | 3.14267 | 3.70743 | 5.20763 |
| 7 | 0.71114 | 1.41492 | 1.89458 | 2.36462 | 2.99795 | 3.49948 | 4.78529 |
| 8 | 0.70639 | 1.39682 | 1.85955 | 2.30600 | 2.89646 | 3.35539 | 4.50079 |
| 9 | 0.70272 | 1.38303 | 1.83311 | 2.26216 | 2.82144 | 3.24984 | 4.29681 |
| 10 | 0.69981 | 1.37218 | 1.81246 | 2.22814 | 2.76377 | 3.16927 | 4.14370 |
| 11 | 0.69745 | 1.36343 | 1.79588 | 2.20099 | 2.71808 | 3.10581 | 4.02470 |
| 12 | 0.69548 | 1.35622 | 1.78229 | 2.17881 | 2.68100 | 3.05454 | 3.92963 |
| 13 | 0.69383 | 1.35017 | 1.77093 | 2.16037 | 2.65031 | 3.01228 | 3.85198 |
| 14 | 0.69242 | 1.34503 | 1.76131 | 2.14479 | 2.62449 | 2.97684 | 3.78739 |
| 15 | 0.69120 | 1.34061 | 1.75305 | 2.13145 | 2.60248 | 2.94671 | 3.73283 |
| 16 | 0.69013 | 1.33676 | 1.74588 | 2.11991 | 2.58349 | 2.92078 | 3.68615 |
| 17 | 0.68920 | 1.33338 | 1.73961 | 2.10982 | 2.56693 | 2.89823 | 3.64577 |
| 18 | 0.68836 | 1.33039 | 1.73406 | 2.10092 | 2.55238 | 2.87844 | 3.61048 |
| 19 | 0.68762 | 1.32773 | 1.72913 | 2.09302 | 2.53948 | 2.86093 | 3.57940 |
| 20 | 0.68695 | 1.32534 | 1.72472 | 2.08596 | 2.52798 | 2.84534 | 3.55181 |
| 21 | 0.68635 | 1.32319 | 1.72074 | 2.07961 | 2.51765 | 2.83136 | 3.52715 |
| 22 | 0.68581 | 1.32124 | 1.71714 | 2.07387 | 2.50832 | 2.81876 | 3.50499 |
| 23 | 0.68531 | 1.31946 | 1.71387 | 2.06866 | 2.49987 | 2.80734 | 3.48496 |
| 24 | 0.68485 | 1.31784 | 1.71088 | 2.06390 | 2.49216 | 2.79694 | 3.46678 |
| 25 | 0.68443 | 1.31635 | 1.70814 | 2.05954 | 2.48511 | 2.78744 | 3.45019 |
| 26 | 0.68404 | 1.31497 | 1.70562 | 2.05553 | 2.47863 | 2.77871 | 3.43500 |
| 27 | 0.68368 | 1.31370 | 1.70329 | 2.05183 | 2.47266 | 2.77068 | 3.42103 |
| 28 | 0.68335 | 1.31253 | 1.70113 | 2.04841 | 2.46714 | 2.76326 | 3.40816 |
| 29 | 0.68304 | 1.31143 | 1.69913 | 2.04523 | 2.46202 | 2.75639 | 3.39624 |
| 30 | 0.68276 | 1.31042 | 1.69726 | 2.04227 | 2.45726 | 2.75000 | 3.38518 |
| 31 | 0.68249 | 1.30946 | 1.69552 | 2.03951 | 2.45282 | 2.74404 | 3.37490 |
| 32 | 0.68223 | 1.30857 | 1.69389 | 2.03693 | 2.44868 | 2.73848 | 3.36531 |
| 33 | 0.68200 | 1.30774 | 1.69236 | 2.03452 | 2.44479 | 2.73328 | 3.35634 |
| 34 | 0.68177 | 1.30695 | 1.69092 | 2.03224 | 2.44115 | 2.72839 | 3.34793 |
| 35 | 0.68156 | 1.30621 | 1.68957 | 2.03011 | 2.43772 | 2.72381 | 3.34005 |
| 36 | 0.68137 | 1.30551 | 1.68830 | 2.02809 | 2.43449 | 2.71948 | 3.33262 |
| 37 | 0.68118 | 1.30485 | 1.68709 | 2.02619 | 2.43145 | 2.71541 | 3.32563 |
| 38 | 0.68100 | 1.30423 | 1.68595 | 2.02439 | 2.42857 | 2.71156 | 3.31903 |
| 39 | 0.68083 | 1.30364 | 1.68488 | 2.02269 | 2.42584 | 2.70791 | 3.31279 |
| 40 | 0.68067 | 1.30308 | 1.68385 | 2.02108 | 2.42326 | 2.70446 | 3.30688 |

Titik Persentase Distribusi t (df = 41 – 80)

| Pr df | 0.25 0.50 | 0.10 0.20 | 0.05 0.10 | 0.025 0.050 | 0.01 0.02 | 0.005 0.010 | 0.001 0.002 |
|------------------|----------------------|----------------------|----------------------|------------------------|----------------------|------------------------|------------------------|
| 41 | 0.68052 | 1.30254 | 1.68288 | 2.01954 | 2.42080 | 2.70118 | 3.30127 |
| 42 | 0.68038 | 1.30204 | 1.68195 | 2.01808 | 2.41847 | 2.69807 | 3.29595 |
| 43 | 0.68024 | 1.30155 | 1.68107 | 2.01669 | 2.41625 | 2.69510 | 3.29089 |
| 44 | 0.68011 | 1.30109 | 1.68023 | 2.01537 | 2.41413 | 2.69228 | 3.28607 |
| 45 | 0.67998 | 1.30065 | 1.67943 | 2.01410 | 2.41212 | 2.68959 | 3.28148 |
| 46 | 0.67986 | 1.30023 | 1.67866 | 2.01290 | 2.41019 | 2.68701 | 3.27710 |
| 47 | 0.67975 | 1.29982 | 1.67793 | 2.01174 | 2.40835 | 2.68456 | 3.27291 |
| 48 | 0.67964 | 1.29944 | 1.67722 | 2.01063 | 2.40658 | 2.68220 | 3.26891 |
| 49 | 0.67953 | 1.29907 | 1.67655 | 2.00958 | 2.40489 | 2.67995 | 3.26508 |
| 50 | 0.67943 | 1.29871 | 1.67591 | 2.00856 | 2.40327 | 2.67779 | 3.26141 |
| 51 | 0.67933 | 1.29837 | 1.67528 | 2.00758 | 2.40172 | 2.67572 | 3.25789 |
| 52 | 0.67924 | 1.29805 | 1.67469 | 2.00665 | 2.40022 | 2.67373 | 3.25451 |
| 53 | 0.67915 | 1.29773 | 1.67412 | 2.00575 | 2.39879 | 2.67182 | 3.25127 |
| 54 | 0.67906 | 1.29743 | 1.67356 | 2.00488 | 2.39741 | 2.66998 | 3.24815 |
| 55 | 0.67898 | 1.29713 | 1.67303 | 2.00404 | 2.39608 | 2.66822 | 3.24515 |
| 56 | 0.67890 | 1.29685 | 1.67252 | 2.00324 | 2.39480 | 2.66651 | 3.24226 |
| 57 | 0.67882 | 1.29658 | 1.67203 | 2.00247 | 2.39357 | 2.66487 | 3.23948 |
| 58 | 0.67874 | 1.29632 | 1.67155 | 2.00172 | 2.39238 | 2.66329 | 3.23680 |
| 59 | 0.67867 | 1.29607 | 1.67109 | 2.00100 | 2.39123 | 2.66176 | 3.23421 |
| 60 | 0.67860 | 1.29582 | 1.67065 | 2.00030 | 2.39012 | 2.66028 | 3.23171 |
| 61 | 0.67853 | 1.29558 | 1.67022 | 1.99962 | 2.38905 | 2.65886 | 3.22930 |
| 62 | 0.67847 | 1.29536 | 1.66980 | 1.99897 | 2.38801 | 2.65748 | 3.22696 |
| 63 | 0.67840 | 1.29513 | 1.66940 | 1.99834 | 2.38701 | 2.65615 | 3.22471 |
| 64 | 0.67834 | 1.29492 | 1.66901 | 1.99773 | 2.38604 | 2.65485 | 3.22253 |
| 65 | 0.67828 | 1.29471 | 1.66864 | 1.99714 | 2.38510 | 2.65360 | 3.22041 |
| 66 | 0.67823 | 1.29451 | 1.66827 | 1.99656 | 2.38419 | 2.65239 | 3.21837 |
| 67 | 0.67817 | 1.29432 | 1.66792 | 1.99601 | 2.38330 | 2.65122 | 3.21639 |
| 68 | 0.67811 | 1.29413 | 1.66757 | 1.99547 | 2.38245 | 2.65008 | 3.21446 |
| 69 | 0.67806 | 1.29394 | 1.66724 | 1.99495 | 2.38161 | 2.64898 | 3.21260 |
| 70 | 0.67801 | 1.29376 | 1.66691 | 1.99444 | 2.38081 | 2.64790 | 3.21079 |
| 71 | 0.67796 | 1.29359 | 1.66660 | 1.99394 | 2.38002 | 2.64686 | 3.20903 |
| 72 | 0.67791 | 1.29342 | 1.66629 | 1.99346 | 2.37926 | 2.64585 | 3.20733 |
| 73 | 0.67787 | 1.29326 | 1.66600 | 1.99300 | 2.37852 | 2.64487 | 3.20567 |
| 74 | 0.67782 | 1.29310 | 1.66571 | 1.99254 | 2.37780 | 2.64391 | 3.20406 |
| 75 | 0.67778 | 1.29294 | 1.66543 | 1.99210 | 2.37710 | 2.64298 | 3.20249 |
| 76 | 0.67773 | 1.29279 | 1.66515 | 1.99167 | 2.37642 | 2.64208 | 3.20096 |
| 77 | 0.67769 | 1.29264 | 1.66488 | 1.99125 | 2.37576 | 2.64120 | 3.19948 |
| 78 | 0.67765 | 1.29250 | 1.66462 | 1.99085 | 2.37511 | 2.64034 | 3.19804 |
| 79 | 0.67761 | 1.29236 | 1.66437 | 1.99045 | 2.37448 | 2.63950 | 3.19663 |
| 80 | 0.67757 | 1.29222 | 1.66412 | 1.99006 | 2.37387 | 2.63869 | 3.19526 |

Lampiran 16

Tabel f

| df untuk penyebut (N2) | df untuk pembilang (N1) | | | | | | | | | | | | | | |
|------------------------|-------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 1 | 161 | 199 | 216 | 225 | 230 | 234 | 237 | 239 | 241 | 242 | 243 | 244 | 245 | 245 | 246 |
| 2 | 18.51 | 19.00 | 19.16 | 19.25 | 19.30 | 19.33 | 19.35 | 19.37 | 19.38 | 19.40 | 19.40 | 19.41 | 19.42 | 19.42 | 19.43 |
| 3 | 10.13 | 9.55 | 9.28 | 9.12 | 9.01 | 8.94 | 8.89 | 8.85 | 8.81 | 8.79 | 8.76 | 8.74 | 8.73 | 8.71 | 8.70 |
| 4 | 7.71 | 6.94 | 6.59 | 6.39 | 6.26 | 6.16 | 6.09 | 6.04 | 6.00 | 5.96 | 5.94 | 5.91 | 5.89 | 5.87 | 5.86 |
| 5 | 6.61 | 5.79 | 5.41 | 5.19 | 5.05 | 4.95 | 4.88 | 4.82 | 4.77 | 4.74 | 4.70 | 4.68 | 4.66 | 4.64 | 4.62 |
| 6 | 5.99 | 5.14 | 4.76 | 4.53 | 4.39 | 4.28 | 4.21 | 4.15 | 4.10 | 4.06 | 4.03 | 4.00 | 3.98 | 3.96 | 3.94 |
| 7 | 5.59 | 4.74 | 4.35 | 4.12 | 3.97 | 3.87 | 3.79 | 3.73 | 3.68 | 3.64 | 3.60 | 3.57 | 3.55 | 3.53 | 3.51 |
| 8 | 5.32 | 4.46 | 4.07 | 3.84 | 3.69 | 3.58 | 3.50 | 3.44 | 3.39 | 3.35 | 3.31 | 3.28 | 3.26 | 3.24 | 3.22 |
| 9 | 5.12 | 4.26 | 3.86 | 3.63 | 3.48 | 3.37 | 3.29 | 3.23 | 3.18 | 3.14 | 3.10 | 3.07 | 3.05 | 3.03 | 3.01 |
| 10 | 4.96 | 4.10 | 3.71 | 3.48 | 3.33 | 3.22 | 3.14 | 3.07 | 3.02 | 2.98 | 2.94 | 2.91 | 2.89 | 2.86 | 2.85 |
| 11 | 4.84 | 3.98 | 3.59 | 3.36 | 3.20 | 3.09 | 3.01 | 2.95 | 2.90 | 2.85 | 2.82 | 2.79 | 2.76 | 2.74 | 2.72 |
| 12 | 4.75 | 3.89 | 3.49 | 3.26 | 3.11 | 3.00 | 2.91 | 2.85 | 2.80 | 2.75 | 2.72 | 2.69 | 2.66 | 2.64 | 2.62 |
| 13 | 4.67 | 3.81 | 3.41 | 3.18 | 3.03 | 2.92 | 2.83 | 2.77 | 2.71 | 2.67 | 2.63 | 2.60 | 2.58 | 2.55 | 2.53 |
| 14 | 4.60 | 3.74 | 3.34 | 3.11 | 2.96 | 2.85 | 2.76 | 2.70 | 2.65 | 2.60 | 2.57 | 2.53 | 2.51 | 2.48 | 2.46 |
| 15 | 4.54 | 3.68 | 3.29 | 3.06 | 2.90 | 2.79 | 2.71 | 2.64 | 2.59 | 2.54 | 2.51 | 2.48 | 2.45 | 2.42 | 2.40 |
| 16 | 4.49 | 3.63 | 3.24 | 3.01 | 2.85 | 2.74 | 2.66 | 2.59 | 2.54 | 2.49 | 2.46 | 2.42 | 2.40 | 2.37 | 2.35 |
| 17 | 4.45 | 3.59 | 3.20 | 2.96 | 2.81 | 2.70 | 2.61 | 2.55 | 2.49 | 2.45 | 2.41 | 2.38 | 2.35 | 2.33 | 2.31 |
| 18 | 4.41 | 3.55 | 3.16 | 2.93 | 2.77 | 2.66 | 2.58 | 2.51 | 2.46 | 2.41 | 2.37 | 2.34 | 2.31 | 2.29 | 2.27 |
| 19 | 4.38 | 3.52 | 3.13 | 2.90 | 2.74 | 2.63 | 2.54 | 2.48 | 2.42 | 2.38 | 2.34 | 2.31 | 2.28 | 2.26 | 2.23 |
| 20 | 4.35 | 3.49 | 3.10 | 2.87 | 2.71 | 2.60 | 2.51 | 2.45 | 2.39 | 2.35 | 2.31 | 2.28 | 2.25 | 2.22 | 2.20 |
| 21 | 4.32 | 3.47 | 3.07 | 2.84 | 2.68 | 2.57 | 2.49 | 2.42 | 2.37 | 2.32 | 2.28 | 2.25 | 2.22 | 2.20 | 2.18 |
| 22 | 4.30 | 3.44 | 3.05 | 2.82 | 2.66 | 2.55 | 2.46 | 2.40 | 2.34 | 2.30 | 2.26 | 2.23 | 2.20 | 2.17 | 2.15 |
| 23 | 4.28 | 3.42 | 3.03 | 2.80 | 2.64 | 2.53 | 2.44 | 2.37 | 2.32 | 2.27 | 2.24 | 2.20 | 2.18 | 2.15 | 2.13 |
| 24 | 4.26 | 3.40 | 3.01 | 2.78 | 2.62 | 2.51 | 2.42 | 2.36 | 2.30 | 2.25 | 2.22 | 2.18 | 2.15 | 2.13 | 2.11 |
| 25 | 4.24 | 3.39 | 2.99 | 2.76 | 2.60 | 2.49 | 2.40 | 2.34 | 2.28 | 2.24 | 2.20 | 2.16 | 2.14 | 2.11 | 2.09 |
| 26 | 4.23 | 3.37 | 2.98 | 2.74 | 2.59 | 2.47 | 2.39 | 2.32 | 2.27 | 2.22 | 2.18 | 2.15 | 2.12 | 2.09 | 2.07 |
| 27 | 4.21 | 3.35 | 2.96 | 2.73 | 2.57 | 2.46 | 2.37 | 2.31 | 2.25 | 2.20 | 2.17 | 2.13 | 2.10 | 2.08 | 2.06 |
| 28 | 4.20 | 3.34 | 2.95 | 2.71 | 2.56 | 2.45 | 2.36 | 2.29 | 2.24 | 2.19 | 2.15 | 2.12 | 2.09 | 2.06 | 2.04 |
| 29 | 4.18 | 3.33 | 2.93 | 2.70 | 2.55 | 2.43 | 2.35 | 2.28 | 2.22 | 2.18 | 2.14 | 2.10 | 2.08 | 2.05 | 2.03 |
| 30 | 4.17 | 3.32 | 2.92 | 2.69 | 2.53 | 2.42 | 2.33 | 2.27 | 2.21 | 2.16 | 2.13 | 2.09 | 2.06 | 2.04 | 2.01 |
| 31 | 4.16 | 3.30 | 2.91 | 2.68 | 2.52 | 2.41 | 2.32 | 2.25 | 2.20 | 2.15 | 2.11 | 2.08 | 2.05 | 2.03 | 2.00 |
| 32 | 4.15 | 3.29 | 2.90 | 2.67 | 2.51 | 2.40 | 2.31 | 2.24 | 2.19 | 2.14 | 2.10 | 2.07 | 2.04 | 2.01 | 1.99 |
| 33 | 4.14 | 3.28 | 2.89 | 2.66 | 2.50 | 2.39 | 2.30 | 2.23 | 2.18 | 2.13 | 2.09 | 2.06 | 2.03 | 2.00 | 1.98 |
| 34 | 4.13 | 3.28 | 2.88 | 2.65 | 2.49 | 2.38 | 2.29 | 2.23 | 2.17 | 2.12 | 2.08 | 2.05 | 2.02 | 1.99 | 1.97 |
| 35 | 4.12 | 3.27 | 2.87 | 2.64 | 2.49 | 2.37 | 2.29 | 2.22 | 2.16 | 2.11 | 2.07 | 2.04 | 2.01 | 1.99 | 1.96 |
| 36 | 4.11 | 3.26 | 2.87 | 2.63 | 2.48 | 2.36 | 2.28 | 2.21 | 2.15 | 2.11 | 2.07 | 2.03 | 2.00 | 1.98 | 1.95 |
| 37 | 4.11 | 3.25 | 2.86 | 2.63 | 2.47 | 2.36 | 2.27 | 2.20 | 2.14 | 2.10 | 2.06 | 2.02 | 2.00 | 1.97 | 1.95 |
| 38 | 4.10 | 3.24 | 2.85 | 2.62 | 2.46 | 2.35 | 2.26 | 2.19 | 2.14 | 2.09 | 2.05 | 2.02 | 1.99 | 1.96 | 1.94 |
| 39 | 4.09 | 3.24 | 2.85 | 2.61 | 2.46 | 2.34 | 2.26 | 2.19 | 2.13 | 2.08 | 2.04 | 2.01 | 1.98 | 1.95 | 1.93 |
| 40 | 4.08 | 3.23 | 2.84 | 2.61 | 2.45 | 2.34 | 2.25 | 2.18 | 2.12 | 2.08 | 2.04 | 2.00 | 1.97 | 1.95 | 1.92 |
| 41 | 4.08 | 3.23 | 2.83 | 2.60 | 2.44 | 2.33 | 2.24 | 2.17 | 2.12 | 2.07 | 2.03 | 2.00 | 1.97 | 1.94 | 1.92 |
| 42 | 4.07 | 3.22 | 2.83 | 2.59 | 2.44 | 2.32 | 2.24 | 2.17 | 2.11 | 2.06 | 2.03 | 1.99 | 1.96 | 1.94 | 1.91 |
| 43 | 4.07 | 3.21 | 2.82 | 2.59 | 2.43 | 2.32 | 2.23 | 2.16 | 2.11 | 2.06 | 2.02 | 1.99 | 1.96 | 1.93 | 1.91 |
| 44 | 4.06 | 3.21 | 2.82 | 2.58 | 2.43 | 2.31 | 2.23 | 2.16 | 2.10 | 2.05 | 2.01 | 1.98 | 1.95 | 1.92 | 1.90 |
| 45 | 4.06 | 3.20 | 2.81 | 2.58 | 2.42 | 2.31 | 2.22 | 2.15 | 2.10 | 2.05 | 2.01 | 1.97 | 1.94 | 1.92 | 1.89 |

| df untuk penyebut (N2) | df untuk pembilang (N1) | | | | | | | | | | | | | | |
|------------------------|-------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 46 | 4.05 | 3.20 | 2.81 | 2.57 | 2.42 | 2.30 | 2.22 | 2.15 | 2.09 | 2.04 | 2.00 | 1.97 | 1.94 | 1.91 | 1.89 |
| 47 | 4.05 | 3.20 | 2.80 | 2.57 | 2.41 | 2.30 | 2.21 | 2.14 | 2.09 | 2.04 | 2.00 | 1.96 | 1.93 | 1.91 | 1.88 |
| 48 | 4.04 | 3.19 | 2.80 | 2.57 | 2.41 | 2.29 | 2.21 | 2.14 | 2.08 | 2.03 | 1.99 | 1.96 | 1.93 | 1.90 | 1.88 |
| 49 | 4.04 | 3.19 | 2.79 | 2.56 | 2.40 | 2.29 | 2.20 | 2.13 | 2.08 | 2.03 | 1.99 | 1.96 | 1.93 | 1.90 | 1.88 |
| 50 | 4.03 | 3.18 | 2.79 | 2.56 | 2.40 | 2.29 | 2.20 | 2.13 | 2.07 | 2.03 | 1.99 | 1.95 | 1.92 | 1.89 | 1.87 |
| 51 | 4.03 | 3.18 | 2.79 | 2.55 | 2.40 | 2.28 | 2.20 | 2.13 | 2.07 | 2.02 | 1.98 | 1.95 | 1.92 | 1.89 | 1.87 |
| 52 | 4.03 | 3.18 | 2.78 | 2.55 | 2.39 | 2.28 | 2.19 | 2.12 | 2.07 | 2.02 | 1.98 | 1.94 | 1.91 | 1.89 | 1.86 |
| 53 | 4.02 | 3.17 | 2.78 | 2.55 | 2.39 | 2.28 | 2.19 | 2.12 | 2.06 | 2.01 | 1.97 | 1.94 | 1.91 | 1.88 | 1.86 |
| 54 | 4.02 | 3.17 | 2.78 | 2.54 | 2.39 | 2.27 | 2.18 | 2.12 | 2.06 | 2.01 | 1.97 | 1.94 | 1.91 | 1.88 | 1.86 |
| 55 | 4.02 | 3.16 | 2.77 | 2.54 | 2.38 | 2.27 | 2.18 | 2.11 | 2.06 | 2.01 | 1.97 | 1.93 | 1.90 | 1.88 | 1.85 |
| 56 | 4.01 | 3.16 | 2.77 | 2.54 | 2.38 | 2.27 | 2.18 | 2.11 | 2.05 | 2.00 | 1.96 | 1.93 | 1.90 | 1.87 | 1.85 |
| 57 | 4.01 | 3.16 | 2.77 | 2.53 | 2.38 | 2.26 | 2.18 | 2.11 | 2.05 | 2.00 | 1.96 | 1.93 | 1.90 | 1.87 | 1.85 |
| 58 | 4.01 | 3.16 | 2.76 | 2.53 | 2.37 | 2.26 | 2.17 | 2.10 | 2.05 | 2.00 | 1.96 | 1.92 | 1.89 | 1.87 | 1.84 |
| 59 | 4.00 | 3.15 | 2.76 | 2.53 | 2.37 | 2.26 | 2.17 | 2.10 | 2.04 | 2.00 | 1.96 | 1.92 | 1.89 | 1.86 | 1.84 |
| 60 | 4.00 | 3.15 | 2.76 | 2.53 | 2.37 | 2.25 | 2.17 | 2.10 | 2.04 | 1.99 | 1.95 | 1.92 | 1.89 | 1.86 | 1.84 |
| 61 | 4.00 | 3.15 | 2.76 | 2.52 | 2.37 | 2.25 | 2.16 | 2.09 | 2.04 | 1.99 | 1.95 | 1.91 | 1.88 | 1.86 | 1.83 |
| 62 | 4.00 | 3.15 | 2.75 | 2.52 | 2.36 | 2.25 | 2.16 | 2.09 | 2.03 | 1.99 | 1.95 | 1.91 | 1.88 | 1.85 | 1.83 |
| 63 | 3.99 | 3.14 | 2.75 | 2.52 | 2.36 | 2.25 | 2.16 | 2.09 | 2.03 | 1.98 | 1.94 | 1.91 | 1.88 | 1.85 | 1.83 |
| 64 | 3.99 | 3.14 | 2.75 | 2.52 | 2.36 | 2.24 | 2.16 | 2.09 | 2.03 | 1.98 | 1.94 | 1.91 | 1.88 | 1.85 | 1.83 |
| 65 | 3.99 | 3.14 | 2.75 | 2.51 | 2.36 | 2.24 | 2.15 | 2.08 | 2.03 | 1.98 | 1.94 | 1.90 | 1.87 | 1.85 | 1.82 |
| 66 | 3.99 | 3.14 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.03 | 1.98 | 1.94 | 1.90 | 1.87 | 1.84 | 1.82 |
| 67 | 3.98 | 3.13 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.02 | 1.98 | 1.93 | 1.90 | 1.87 | 1.84 | 1.82 |
| 68 | 3.98 | 3.13 | 2.74 | 2.51 | 2.35 | 2.24 | 2.15 | 2.08 | 2.02 | 1.97 | 1.93 | 1.90 | 1.87 | 1.84 | 1.82 |
| 69 | 3.98 | 3.13 | 2.74 | 2.50 | 2.35 | 2.23 | 2.15 | 2.08 | 2.02 | 1.97 | 1.93 | 1.90 | 1.86 | 1.84 | 1.81 |
| 70 | 3.98 | 3.13 | 2.74 | 2.50 | 2.35 | 2.23 | 2.14 | 2.07 | 2.02 | 1.97 | 1.93 | 1.89 | 1.86 | 1.84 | 1.81 |
| 71 | 3.98 | 3.13 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.97 | 1.93 | 1.89 | 1.86 | 1.83 | 1.81 |
| 72 | 3.97 | 3.12 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.86 | 1.83 | 1.81 |
| 73 | 3.97 | 3.12 | 2.73 | 2.50 | 2.34 | 2.23 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.86 | 1.83 | 1.81 |
| 74 | 3.97 | 3.12 | 2.73 | 2.50 | 2.34 | 2.22 | 2.14 | 2.07 | 2.01 | 1.96 | 1.92 | 1.89 | 1.85 | 1.83 | 1.80 |
| 75 | 3.97 | 3.12 | 2.73 | 2.49 | 2.34 | 2.22 | 2.13 | 2.06 | 2.01 | 1.96 | 1.92 | 1.88 | 1.85 | 1.83 | 1.80 |
| 76 | 3.97 | 3.12 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.01 | 1.96 | 1.92 | 1.88 | 1.85 | 1.82 | 1.80 |
| 77 | 3.97 | 3.12 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.96 | 1.92 | 1.88 | 1.85 | 1.82 | 1.80 |
| 78 | 3.96 | 3.11 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.85 | 1.82 | 1.80 |
| 79 | 3.96 | 3.11 | 2.72 | 2.49 | 2.33 | 2.22 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.85 | 1.82 | 1.79 |
| 80 | 3.96 | 3.11 | 2.72 | 2.49 | 2.33 | 2.21 | 2.13 | 2.06 | 2.00 | 1.95 | 1.91 | 1.88 | 1.84 | 1.82 | 1.79 |
| 81 | 3.96 | 3.11 | 2.72 | 2.48 | 2.33 | 2.21 | 2.12 | 2.05 | 2.00 | 1.95 | 1.91 | 1.87 | 1.84 | 1.82 | 1.79 |
| 82 | 3.96 | 3.11 | 2.72 | 2.48 | 2.33 | 2.21 | 2.12 | 2.05 | 2.00 | 1.95 | 1.91 | 1.87 | 1.84 | 1.81 | 1.79 |
| 83 | 3.96 | 3.11 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.95 | 1.91 | 1.87 | 1.84 | 1.81 | 1.79 |
| 84 | 3.95 | 3.11 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.95 | 1.90 | 1.87 | 1.84 | 1.81 | 1.79 |
| 85 | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.87 | 1.84 | 1.81 | 1.79 |
| 86 | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.21 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.87 | 1.84 | 1.81 | 1.78 |
| 87 | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.20 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.87 | 1.83 | 1.81 | 1.78 |
| 88 | 3.95 | 3.10 | 2.71 | 2.48 | 2.32 | 2.20 | 2.12 | 2.05 | 1.99 | 1.94 | 1.90 | 1.86 | 1.83 | 1.81 | 1.78 |
| 89 | 3.95 | 3.10 | 2.71 | 2.47 | 2.32 | 2.20 | 2.11 | 2.04 | 1.99 | 1.94 | 1.90 | 1.86 | 1.83 | 1.80 | 1.78 |
| 90 | 3.95 | 3.10 | 2.71 | 2.47 | 2.32 | 2.20 | 2.11 | 2.04 | 1.99 | 1.94 | 1.90 | 1.86 | 1.83 | 1.80 | 1.78 |

**PT HANJAYA MANDALA SAMPOERNA Tbk.
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**LAPORAN POSISI
KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2018 DAN 2017**

(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED
STATEMENTS OF
FINANCIAL POSITION
AS AT DECEMBER 31, 2018 AND 2017**

*(Expressed in millions of Rupiah,
unless otherwise stated)*

| | <u>31 Desember/ December 2018</u> | <u>Catatan/ Notes</u> | <u>31 Desember/ December 2017</u> | |
|--|---------------------------------------|---------------------------|---------------------------------------|---|
| ASET | | | | ASSETS |
| Aset lancar | | | | Current assets |
| Kas dan setara kas | 15,516,439 | 2d,4 | 7,501,737 | <i>Cash and cash equivalents</i> |
| Piutang usaha | | 2e,5 | | <i>Trade receivables</i> |
| - Pihak ketiga | 3,370,321 | | 3,375,798 | <i>Third parties -</i> |
| - Pihak-pihak berelasi | 137,280 | 2v,27 | 222,124 | <i>Related parties -</i> |
| Piutang lainnya | | 2e | | <i>Other receivables</i> |
| - Pihak ketiga | 299,975 | | 180,752 | <i>Third parties -</i> |
| - Pihak-pihak berelasi | 7,759 | 2v,27 | 2,316 | <i>Related parties -</i> |
| Aset keuangan jangka pendek lainnya | 1,273,838 | 2f,27 | 2,374,246 | <i>Other short-term financial asset</i> |
| Persediaan | 15,183,197 | 2g,6 | 18,023,238 | <i>Inventories</i> |
| Pajak dibayar dimuka | | 14a | | <i>Prepaid taxes</i> |
| - Pajak penghasilan badan | 47,426 | 2r | 81 | <i>Corporate income tax -</i> |
| - Pajak lain-lain | 962,368 | | 1,260,002 | <i>Other taxes -</i> |
| Uang muka pembelian tembakau | 883,936 | 29c | 1,025,646 | <i>Advances for purchase of tobacco</i> |
| Biaya dibayar dimuka | 148,944 | 7 | 155,983 | <i>Prepayments</i> |
| Aset tidak lancar yang dimiliki untuk dijual | - | 2j,1 0 | 58,430 | <i>Non-current assets held for sale</i> |
| Jumlah aset lancar | <u>37,831,483</u> | | <u>34,180,353</u> | Total current assets |
| Aset tidak lancar | | | | Non-current assets |
| Investasi pada entitas asosiasi | 70,426 | 8 | 63,382 | <i>Investment in associate</i> |
| Properti investasi | 465,004 | 2i,9 | 481,322 | <i>Investment properties</i> |
| Aset tetap | 7,288,435 | 2h,10 | 6,890,750 | <i>Fixed assets</i> |
| Tanah untuk pengembangan | 108,449 | 2l | 113,954 | <i>Land for development</i> |
| Aset pajak tangguhan | 335,166 | 2r,14e | 333,346 | <i>Deferred tax assets</i> |
| Goodwill | 60,423 | 2m,11 | 60,423 | <i>Goodwill</i> |
| Aset tidak lancar lainnya | 443,034 | 14d | 1,017,533 | <i>Other non-current assets</i> |
| Jumlah aset tidak lancar | <u>8,770,937</u> | | <u>8,960,710</u> | Total non-current assets |
| JUMLAH ASET | <u>46,602,420</u> | | <u>43,141,063</u> | TOTAL ASSETS |

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

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

PT HANJAYA MANDALA SAMPOERNA Tbk.
DAN ENTITAS ANAK/AND SUBSIDIARIES

LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2018 DAN 2017

CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION AS AT
DECEMBER 31, 2018 AND 2017

(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

(Expressed in millions of Rupiah, unless otherwise stated)

| | <u>2018</u> | Catatan/ <i>Notes</i> | <u>2017</u> | |
|--|--------------------------|--------------------------|--------------------------|--|
| Penjualan bersih | 106,741,891 | 2s, 19,20,27 | 99,091,484 | Net revenues |
| Beban pokok penjualan | <u>(81,251,100)</u> | 20,21,27 | <u>(74,875,642)</u> | Cost of goods sold |
| Laba kotor | 25,490,791 | | 24,215,842 | Gross profit |
| Beban penjualan | (6,296,611) | 21,27 | (6,258,145) | Selling expenses |
| Beban umum dan administrasi | (2,312,252) | 21,27 | (1,846,352) | General and administrative expenses |
| Penghasilan lain-lain | 208,891 | | 59,753 | Other income |
| Beban lain-lain | (110,036) | | (73,998) | Other expenses |
| Penghasilan keuangan | 1,003,937 | 22,27 | 816,778 | Finance income |
| Biaya keuangan | (30,495) | 23,27 | (25,533) | Finance costs |
| Bagian atas hasil bersih entitas asosiasi | <u>7,044</u> | 2b,8 | <u>6,461</u> | Share of net results of associate |
| Laba sebelum pajak penghasilan | 17,961,269 | | 16,894,806 | Profit before income tax |
| Beban pajak penghasilan | <u>(4,422,851)</u> | 2r,14c | <u>(4,224,272)</u> | Income tax expense |
| Laba tahun berjalan | <u>13,538,418</u> | | <u>12,670,534</u> | Profit for the year |
| Penghasilan komprehensif lain | | | | Other comprehensive income |
| Pos yang tidak akan direklasifikasi ke laba rugi: | | | | Items that will not be reclassified to profit or loss: |
| Pengukuran kembali imbalan pascakerja | 122,355 | 2p,24 | (248,869) | Remeasurement of post-employment benefits |
| Beban pajak penghasilan terkait | <u>(31,150)</u> | 2p,24 | <u>62,143</u> | Related income tax expense |
| | 91,205 | | (186,726) | |
| Pos yang akan direklasifikasi ke laba rugi: | | | | Items that will be subsequently reclassified to profit or loss: |
| Selisih kurs karena penjabaran laporan keuangan | <u>(372)</u> | 2c | <u>(674)</u> | Cumulative translation adjustments |
| Penghasilan/(rugi) komprehensif lain, setelah pajak | <u>90,833</u> | | <u>(187,400)</u> | Other comprehensive income/(loss), net of tax |
| JUMLAH PENGHASILAN KOMPRESIF TAHUN BERJALAN | <u><u>13,629,251</u></u> | | <u><u>12,483,134</u></u> | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |

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

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

**PT HANJAYA MANDALA SAMPOERNA Tbk.
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2019 DAN 2018**
(Dinyatakan dalam jutaan
Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITIONAS
AT DECEMBER 31, 2019 AND
2018**
(Expressed in millions of Rupiah,
unless otherwise stated)

| | <u>31 Desember/ December 2019</u> | <u>Catatan/ Notes</u> | <u>31 Desember/ December 2018</u> | |
|---------------------------|---------------------------------------|---------------------------|---------------------------------------|---------------------------|
| ASET | | | | ASSETS |
| Aset lancar | | | | Current assets |
| Kas dan setara kas | 18,820,695 | 2d,4 | 15,516,439 | Cash and cash equivalents |
| Piutang usaha | | 2e,5 | | Trade |
| - Pihak ketiga | 3,118,541 | | 3,370,321 | receivables |
| - Pihak-pihak | 136,413 | 2v,2 | 137,280 | Third parties - |
| berelasiPiutang | | 7 | | Related parties - |
| lainnya | | 2e | | Other |
| - Pihak ketiga | 527,407 | | 299,975 | receivables |
| - Pihak-pihak | 3,880 | 2v,27 | 7,759 | Third parties - |
| berelasiAset | | | | Related parties - |
| keuangan jangka | 401,155 | 2f,2v,27 | 1,273,838 | Other short- |
| pendek lainnya | | | | termfinancial |
| Persediaan | 16,376,231 | 2g,6 | 15,183,197 | asset |
| Pajak dibayar dimuka | | 14 | | Inventorie |
| - Pajak penghasilan badan | 53,184 | a2r | 47,426 | sPrepaid taxes |
| - Pajak lain-lain | 1,234,960 | | 962,368 | Corporate income tax |
| Uang muka | | | | - |
| pembelian | 952,616 | 29e | 883,936 | Other taxes - |
| tembakau | | | | Advances for |
| Biaya dibayar dimuka | 71,933 | 7 | 148,944 | purchase |
| Jumlah aset lancar | <u>41,697,015</u> | | <u>37,831,48</u> | of tobacco |
| | | | <u>3</u> | Prepayments |
| | | | | Total current assets |
| Aset tidak lancar | | | | Non-current assets |
| Investasi pada entitas | 81,651 | 8 | 70,426 | Investment in associate |
| asosiasi | | | | Investment properties |
| Properti investasi | 443,339 | 2i,9 | 465,004 | Fixed assets |
| Aset tetap | 7,297,912 | 2h,2k,10 | 7,288,435 | Land for development |
| Tanah untuk | 108,956 | 2l | 108,449 | Deferred tax assets |
| pengembangan | | | | Goodwill |
| Aset pajak tangguhan | 345,043 | 2r,14e | 335,166 | Other non-current assets |
| Goodwill | 60,423 | 2m,11 | 60,423 | Total non-current assets |
| Aset tidak lancar lainnya | 868,467 | 14d | 443,034 | |
| Jumlah aset tidak lancar | <u>9,205,791</u> | | <u>8,770,93</u> | |
| | | | <u>7</u> | |
| JUMLAH ASET | <u>50,902,806</u> | | <u>46,602,42</u> | TOTAL ASSETS |
| | | | <u>0</u> | |

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

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

PT HANJAYA MANDALA SAMPOERNA Tbk.
DAN ENTITAS ANAK/AND SUBSIDIARIES

LAPORAN POSISI KEUANGAN
KONSOLIDASIAN

31 DESEMBER 2019 DAN 2018

(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

CONSOLIDATED STATEMENTS OF
FINANCIAL POSITIONAS
AT DECEMBER 31, 2019 AND 2018

(Expressed in millions of Rupiah,
unless otherwise stated)

| | 2019 | Catatan/ Notes | 2018 | |
|--|-------------------|-------------------|-------------------|--|
| Penjualan bersih | 106,055,176 | 2s, 19,20,27 | 106,741,891 | Net revenues |
| Beban pokok penjualan | (79,932,195) | 20,21,27 | (81,251,100) | Cost of goods sold |
| Laba kotor | 26,122,981 | | 25,490,791 | Gross profit |
| Beban penjualan | (6,621,032) | 21,27 | (6,296,611) | Selling expenses |
| Beban umum dan administrasi | (2,424,862) | 21,27 | (2,312,252) | General and administrative expenses |
| Penghasilan lain-lain | 100,120 | | 208,891 | Other income |
| Beban lain-lain | (74,773) | | (110,036) | Other expenses |
| Penghasilan keuangan | 1,198,798 | 22,27 | 1,003,937 | Finance income |
| Biaya keuangan | (53,454) | 23,27 | (30,495) | Finance costs |
| Bagian atas hasil bersih entitas asosiasi | 11,645 | 2b,8 | 7,044 | Share of net results of associate |
| Laba sebelum pajak penghasilan | 18,259,423 | | 17,961,269 | Profit before income tax |
| Beban pajak penghasilan | (4,537,910) | 2r,14c | (4,422,851) | Income tax expense |
| Laba tahun berjalan | 13,721,513 | | 13,538,418 | Profit for the year |
| Penghasilan komprehensif lain | | | | Other comprehensive income |
| Pos yang tidak akan direklasifikasi ke laba rugi: | | | | Items that will not be reclassified to profit or loss: |
| Pengukuran kembali imbalan pascakerja | 279,806 | 2p,24 | 122,355 | Remeasurement of post-employment benefits |
| Beban pajak penghasilan terkait | (69,546) | 2r,14e | (31,150) | Related income tax expense |
| | 210,260 | | 91,205 | |
| Pos yang akan direklasifikasi ke laba rugi: | | | | Items that will be subsequently reclassified to profit or loss: |
| Selisih kurs karena penjabaran laporan keuangan | 257 | 2c | (372) | Cumulative translation adjustments |
| Penghasilan komprehensif lain, setelah pajak | 210,517 | | 90,833 | Other comprehensive income, net of tax |
| JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN | <u>13,932,030</u> | | <u>13,629,251</u> | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |

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

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

**PT HANJAYA MANDALA SAMPOERNA Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2020 DAN 2019**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
AS AT DECEMBER 31, 2020 AND 2019**
(Expressed in millions of Rupiah,
unless otherwise stated)

| | <u>31 Desember/ December 2020</u> | <u>Catatan/ Notes</u> | <u>31 Desember/ December 2019¹⁾</u> | |
|--|---------------------------------------|---------------------------|--|--------------------------------------|
| ASET | | | | ASSETS |
| Aset lancar | | | | Current assets |
| Kas dan setara kas | 15,804,309 | 2e,4 | 18,820,695 | Cash and cash equivalents |
| Piutang usaha | | 2f,5 | | Trade receivables |
| - Pihak ketiga | 3,507,586 | | 3,118,541 | Third parties - |
| - Pihak-pihak berelasi | 140,736 | 2v,27 | 136,413 | Related parties - |
| Piutang lainnya | | 2f | | Other receivables |
| - Pihak ketiga | 450,703 | | 527,407 | Third parties - |
| - Pihak-pihak berelasi | 2,489 | 2v,27 | 3,880 | Related parties - |
| Aset keuangan jangka pendek lainnya | 709,535 | 2d,2v,3,27 | 401,155 | Other short-term financial assets |
| Persediaan | 18,093,707 | 2h,6 | 16,376,231 | Inventories |
| Pajak dibayar dimuka | | 14a | | Prepaid taxes |
| - Pajak penghasilan badan | 53,433 | 2r | 53,184 | Corporate income tax - |
| - Pajak lain-lain | 17,049 | | 3,786 | Other taxes - |
| Uang muka pembelian tembakau | 526,602 | 29e | 952,616 | Advances for purchase of tobacco |
| Biaya dibayar dimuka | 73,723 | 7 | 71,933 | Prepayments |
| Aset lancar lainnya | 1,711,766 | 32 | 1,231,174 | Other current asset |
| Jumlah aset lancar | <u>41,091,638</u> | | <u>41,697,015</u> | Total current assets |
| Aset tidak lancar | | | | Non-current assets |
| Investasi pada entitas asosiasi | 80,356 | 8 | 81,651 | Investment in associate |
| Properti investasi | 422,148 | 2j,9 | 443,339 | Investment properties |
| Aset tetap | 6,582,808 | 2i,2k,10 | 7,297,912 | Fixed assets |
| Tanah untuk pengembangan | 109,367 | 2l | 108,956 | Land for development |
| Aset pajak tangguhan | 393,862 | 2r,14e,14g | 345,043 | Deferred tax assets |
| Goodwill | 60,423 | 2m,11 | 60,423 | Goodwill |
| Aset tidak lancar lainnya | 933,428 | 14d | 868,467 | Other non-current assets |
| Jumlah aset tidak lancar | <u>8,582,392</u> | | <u>9,205,791</u> | Total non-current assets |
| JUMLAH ASET | <u>49,674,030</u> | | <u>50,902,806</u> | TOTAL ASSETS |

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

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

**PT HANJAYA MANDALA SAMPOERNA Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2020 DAN 2019**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
AS AT DECEMBER 31, 2020 AND 2019**
(Expressed in millions of Rupiah,
unless otherwise stated)

| | <u>2020</u> | <u>Catatan/ Notes</u> | <u>2019</u> | |
|--|---------------------|---------------------------|---------------------|---|
| Penjualan bersih | 92,425,210 | 2s, 19,20,27 | 106,055,176 | Net revenues |
| Beban pokok penjualan | <u>(73,653,975)</u> | 20,21,27 | <u>(79,932,195)</u> | Cost of goods sold |
| Laba kotor | 18,771,235 | | 26,122,981 | Gross profit |
| Beban penjualan | (6,258,339) | 21,27 | (6,621,032) | Selling expenses |
| Beban umum dan administrasi | (2,110,740) | 21,27 | (2,424,862) | General and administrative expenses |
| Penghasilan lain-lain | 84,397 | | 100,120 | Other income |
| Beban lain-lain | (44,199) | | (74,773) | Other expenses |
| Penghasilan keuangan | 765,556 | 22,27 | 1,198,798 | Finance income |
| Biaya keuangan | (49,983) | 23,27 | (53,454) | Finance costs |
| Bagian atas hasil bersih entitas asosiasi | <u>3,539</u> | 2b,8 | <u>11,645</u> | Share of net results of associate |
| Laba sebelum pajak penghasilan | 11,161,466 | | 18,259,423 | Profit before income tax |
| Beban pajak penghasilan | <u>(2,580,088)</u> | 2r,14c,14g | <u>(4,537,910)</u> | Income tax expenses |
| Laba tahun berjalan | <u>8,581,378</u> | | <u>13,721,513</u> | Profit for the year |
| Penghasilan komprehensif lain | | | | Other comprehensive income |
| Pos yang tidak akan direklasifikasi ke laba rugi: | | | | Items that will not be reclassified to profit or loss: |
| Pengukuran kembali imbalan pascakerja | (130,614) | 2p,24 | 279,806 | Remeasurement of post-employment benefits |
| Manfaat/(beban) pajak penghasilan terkait | <u>28,388</u> | 2r, 14e | <u>(69,546)</u> | Related income tax benefit/(expense) |
| | <u>(102,226)</u> | | <u>210,260</u> | |
| Pos yang akan direklasifikasi ke laba rugi: | | | | Items that will be reclassified to profit or loss: |
| Cadangan lindung nilai arus kas | (761) | 2g | - | Cash flows hedging reserve |
| Beban pajak penghasilan terkait | 168 | 2r, 14e | - | Related income tax expense |
| Selisih kurs karena penjabaran laporan keuangan | <u>(254)</u> | 2c | <u>257</u> | Cumulative translation adjustments |
| | <u>(847)</u> | | <u>257</u> | |
| (Rugi)/penghasilan komprehensif lain, setelah pajak | <u>(103,073)</u> | | <u>210,517</u> | Other comprehensive (loss)/income, net of tax |
| JUMLAH PENGHASILAN KOMPRESIF TAHUN BERJALAN | <u>8,478,305</u> | | <u>13,932,030</u> | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |

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

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

31 DESEMBER 2020 DAN 2019

**PT HANJAYA MANDALA SAMPOERNA Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2021 DAN 2020**
(Dinyatakan dalam jutaan
Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
AS AT DECEMBER 31, 2021 AND 2020**
(Expressed in millions of Rupiah,
unless otherwise stated)

| | <u>31 Desember/ December 2021</u> | <u>Catatan/ Notes</u> | <u>31 Desember/ December 2020</u> | |
|--|---------------------------------------|---------------------------|---------------------------------------|--------------------------------------|
| ASET | | | | ASSETS |
| Aset lancar | | | | Current assets |
| Kas dan setara kas | 17,843,656 | 5 | 15,804,309 | Cash and cash equivalents |
| Piutang usaha | | 6 | | Trade receivables |
| - Pihak ketiga | 2,175,531 | | 3,507,586 | Third parties - |
| - Pihak-pihak berelasi | 205,262 | 28 | 140,736 | Related parties - |
| Piutang lainnya | | | | Other receivables |
| - Pihak ketiga | 489,408 | | 450,703 | Third parties - |
| - Pihak-pihak berelasi | 26,398 | 28 | 2,489 | Related parties - |
| Aset keuangan jangka pendek lainnya | 21,198 | 4,28 | 709,535 | Other short-term financial assets |
| Persediaan | 17,781,747 | 7 | 18,093,707 | Inventories |
| Pajak dibayar dimuka | | 15a | | Prepaid taxes |
| - Pajak penghasilan badan | 99,063 | | 53,433 | Corporate income taxes - |
| - Pajak lain-lain | 32,345 | | 17,049 | Other taxes - |
| Uang muka pembelian tembakau | 726,606 | 29g | 526,602 | Advances for purchase of tobacco |
| Biaya dibayar dimuka | 141,104 | 8 | 73,723 | Prepayments |
| Aset lancar lainnya | <u>1,780,787</u> | | <u>1,711,766</u> | Other current asset |
| Jumlah aset lancar | <u>41,323,105</u> | | <u>41,091,638</u> | Total current assets |
| Aset tidak lancar | | | | Non-current assets |
| Investasi pada entitas asosiasi | 85,194 | 9 | 80,356 | Investment in associate |
| Properti investasi | 400,645 | 10 | 422,148 | Investment properties |
| Aset tetap | 6,038,643 | 11 | 6,582,808 | Fixed assets |
| Tanah untuk pengembangan | 110,702 | | 109,367 | Land for development |
| Aset pajak tangguhan | 312,903 | 15e | 393,862 | Deferred tax assets |
| Goodwill | 60,423 | 12 | 60,423 | Goodwill |
| Aset tidak lancar lainnya | <u>4,758,813</u> | 15d | <u>933,428</u> | Other non-current assets |
| Jumlah aset tidak lancar | <u>11,767,323</u> | | <u>8,582,392</u> | Total non-current assets |
| JUMLAH ASET | <u>53,090,428</u> | | <u>49,674,030</u> | TOTAL ASSETS |

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

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

**PT HANJAYA MANDALA SAMPOERNA Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN**

31 DESEMBER 2021 DAN 2020

(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION AS AT
DECEMBER 31, 2021 AND 2020**

(Expressed in millions of Rupiah, unless otherwise stated)

| | <u>2021</u> | <u>Catatan/ Notes</u> | <u>2020</u> | |
|---|---------------------|---------------------------|---------------------|---|
| Penjualan bersih | 98,874,784 | 20,28 | 92,425,210 | Net revenues |
| Beban pokok penjualan | <u>(81,955,013)</u> | 22,28 | <u>(73,653,975)</u> | Cost of goods sold |
| Laba kotor | 16,919,771 | | 18,771,235 | Gross profit |
| Beban penjualan | (6,202,849) | 22,28 | (6,258,339) | Selling expenses |
| Beban umum dan administrasi | (2,133,563) | 22,28 | (2,110,740) | General and administrative expenses |
| Penghasilan keuangan | 483,575 | 23,28 | 765,556 | Finance income |
| Biaya keuangan | (56,528) | 24,28 | (49,983) | Finance costs |
| Bagian atas hasil bersih entitas asosiasi | 7,965 | 9 | 3,539 | Share of net results of associate |
| Penghasilan lain-lain | 139,174 | | 84,397 | Other income |
| Beban lain-lain | <u>(5,379)</u> | | <u>(44,199)</u> | Other expenses |
| Laba sebelum pajak penghasilan | 9,152,166 | | 11,161,466 | Profit before income taxes |
| Beban pajak penghasilan | <u>(2,015,069)</u> | 15c | <u>(2,580,088)</u> | Income tax expenses |
| Laba tahun berjalan | <u>7,137,097</u> | | <u>8,581,378</u> | Profit for the year |
| Penghasilan komprehensif lain | | | | Other comprehensive income |
| Pos yang tidak akan direklasifikasi ke laba rugi: | | | | Items that will not be reclassified to profit or loss: |
| Pengukuran kembali imbalan pascakerja (Beban)/manfaat pajak penghasilan terkait | 289,651 | 25 | (130,614) | Remeasurement of post-employment benefits |
| | <u>(63,665)</u> | 15e | <u>28,388</u> | Related income tax (expense)/benefit |
| | <u>225,986</u> | | <u>(102,226)</u> | |
| Pos yang akan direklasifikasi ke laba rugi: | | | | Items that will be reclassified to profit or loss: |
| Cadangan lindung nilai arus kas (Beban)/manfaat pajak penghasilan terkait | 760 | | (761) | Cash flows hedging reserve |
| Penghasilan terkait Selisih kurs karena penjabaran laporan keuangan | (168) | 15e | 168 | Related income tax (expense)/benefit |
| | <u>(7)</u> | | <u>(254)</u> | Cumulative translation adjustments |
| | <u>585</u> | | <u>(847)</u> | |
| Penghasilan/(rugi) komprehensif lain, setelah pajak | <u>226,571</u> | | <u>(103,073)</u> | Other comprehensive income/(loss), net of tax |
| JUMLAH PENGHASILAN KOMPRESIF TAHUN BERJALAN | <u>7,363,668</u> | | <u>8,478,305</u> | TOTAL COMPREHENSIVE INCOME FOR THE YEAR |