

BAB V

PENUTUP

A Kesimpulan

Berdasarkan hasil penelitian mengenai Pengaruh Pertumbuhan Penjualan, Perencanaan Pajak, Ukuran Perusahaan, dan Leverage terhadap Manajemen Laba (Studi Empiris pada Perusahaan Manufaktur makanan minuman yang terdaftar di BEI Tahun 2018-2023 yang dibantu oleh program SPSS, Maka kesimpulan berikut ini:

- 1 Pertumbuhan pajak terhadap manajemen laba pada perusahaan makanan minuman pada tahun 2018-2023. Hal ini dapat dibuktikan dengan nilai signifikansi sebesar 0,000 lebih kecil dari 0,05 yang artinya ada pengaruh terhadap manajemen laba. Dapat disimpulkan H1 diterima.
- 2 Perencanaan pajak terhadap manajemen laba pada perusahaan makanan minuman pada tahun 2018-2023. Hal ini dapat dibuktikan dengan nilai signifikansi sebesar 0,516 lebih besar dari 0,05 yang artinya tidak ada pengaruh terhadap manajemen laba. Dapat disimpulkan H2 ditolak.
- 3 Ukuran perusahaan terhadap manajemen laba pada perusahaan makanan minuman pada tahun 2018-2023. Hal ini dapat dibuktikan dengan nilai signifikansi sebesar 0,900 lebih besar dari 0,05 yang artinya tidak ada pengaruh terhadap manajemen laba. Dapat disimpulkan H3 ditolak.

4 Leverage terhadap manajemen laba pada perusahaan makanan minuman pada tahun 2018-2023. Hal ini dapat dibuktikan dengan nilai signifikansi sebesar 0,862 lebih besar dari 0,05 yang artinya tidak ada pengaruh terhadap manajemen laba. Dapat disimpulkan H4 ditolak.

5 Pertumbuhan penjualan, perencanaan pajak, ukuran perusahaan, dan leverage terhadap manajemen laba pada perusahaan makanan minuman pada tahun 2018-2023. Hal ini dapat dibuktikan dengan nilai signifikansi sebesar 0,010 lebih kecil dari 0,05 yang artinya ada pengaruh terhadap manajemen laba. Dapat disimpulkan H5 diterima.

B Saran

Berdasarkan hasil penelitian ini, maka penelitian memberikan sebagai berikut :

1. Bagi perusahaan dan investor

Investor sebaiknya lebih berhati-hati dalam pengambilan keputusan dan lebih teliti dalam berinvestasi di dalam suatu perusahaan. Perusahaan juga harus memberikan laporan keuangan yang benar, dan tidak melakukan praktik perataan laba yang melampaui batas wajar, sehingga tidak menyesatkan dalam pengambilan keputusan yang akan datang.

2. Bagi peneliti selanjutnya

Sampel penelitian ini pada perusahaan makanan dan minuman yang terdaftar di BEI belum menggambarkan kondisi perusahaan

seluruh di Indonesia. Maka penelitian selanjutnya diharapkan untuk memperluas sampel seperti kondisi perusahaan yang ada diseluruh Indonesia yang sudah terdaftar di BEI.



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DAFTAR RIWAYAT HIDUP

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Sekolah Menengah Pertama : SMP Strada Bhakti Mulia
Sekolah Menengah Kejuruan : SMK Bonavita
Perguruan Tinggi : Universitas Buddhi Dharma

C. Pengalaman Kerja

Tahun 2021 – 2022 : PT. Adijaya Makmur Sejahtera
Tahun 2022 – 2024 : PT. Yau Shuenn Indonesia
Tahun 2024 – Sekarang : PT. Shyang Huei Industry

SURAT IZIN SURVEI & RISET

No.SISR-13449/ICaMEL/10-2024

Menunjuk surat nomor 058/Perm./BAA/VIII/2024 tanggal 30 September 2024 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	: Mela Sukhita
Nomor Pokok	: 20200100022
Jurusan/Prog.Studi	: S1 Akuntansi
Judul Skripsi	: Pengaruh Pertumbuhan Penjualan, Perencanaan Pajak, Ukuran Perusahaan, dan Leverage terhadap Manajemen Laba pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia (BEI) periode Tahun 2018-2023

Demikian surat izin ini dikeluarkan untuk dipergunakan sebagaimana mestinya.

Jakarta, 15 Oktober 2024
PT Indonesian Capital Market Electronic Library



Hery Mulyawan
Head of Data Services



LAMPIRAN 1

DAFTAR PERUSAHAAN SAMPLE

Daftar Perusahaan Sample

No	Kode	Nama
1	AISA	Tiga pilar Sejahtera Food Tbk, PT
2	ALTO	Tri Banyan Tirta Tbk, PT
3	CAMP	Campina Ice Cream Industry Tbk, PT
4	CEKA	Wilmar Cahaya Indonesia Tbk, PT
5	CLEO	Sariguna Primatirta Tbk, PT
6	COCO	Wahana Interfood Nusantara Tbk, PT
7	DLTA	Delta Djakarta Tbk, PT
8	DMND	Diamond Food Indonesia Tbk, PT
9	FOOD	Sentra Food Indonesia Tbk, PT
10	GOOD	Garudafood Putra Putri Jaya Tbk, PT
11	HOKI	Buyung Poetra Sembada Tbk, PT
12	ICBP	Indofood CBP Sukses Makmur Tbk, PT
13	IKAN	Era Mandiri Cemerlang Tbk, PT
14	INDF	Indofood Sukses Makmur Tbk, PT
15	KEJU	Mulia Boga Raya Tbk, PT
16	MLBI	Multi Bintang Indonesia Tbk, PT
17	MYOR	Mayora Indah Tbk, PT
18	PANI	Pratama Abadi Nusa Industri Tbk, PT
19	PCAR	Prima Cakrawala Abadi Tbk, PT
20	PSDN	Prashida Aneka Niaga Tbk, PT
21	PSGO	Palma Serasih Tbk, PT
22	ROTI	Nippon Indosari Corporindo Tbk, PT
23	SKBM	Sekar Bumi Tbk, PT
24	SKLT	Sekar Laut Tbk, PT
25	STTP	Siantar Top Tbk, PT



LAMPIRAN 2

TABULASI DATA VARIABEL

Tabulasi Data Variabel

	Code	Year	SALES GROWTH	TRRit	SIZE	DER	DAC
1	AISA	2018	- 0,1883	1,4434	28,2279	- 1,5264	- 0,0088
	AISA	2019	- 0,0460	0,8317	28,2564	- 2,1273	- 0,0294
	AISA	2020	- 0,1504	1,1949	28,3299	1,4287	0,0072
	AISA	2021	0,1851	0,4882	28,1973	1,1512	- 0,0044
	AISA	2022	0,2123	1,1040	28,2333	1,3479	0,0072
	AISA	2023	- 0,0758	0,3703	28,2462	0,9108	0,0034
2	ALTO	2018	0,1073	0,7230	27,7352	1,8669	0,0013
	ALTO	2019	0,1850	0,6658	27,7295	1,8982	- 0,0012
	ALTO	2020	- 0,0653	1,1885	27,7317	1,9657	- 0,0023
	ALTO	2021	0,1414	1,2312	27,7165	1,9937	0,0004
	ALTO	2022	0,1150	2,3912	27,6541	1,9329	- 0,0012
	ALTO	2023	- 0,2994	1,1448	27,6142	2,0370	- 0,0033
3	CAMP	2018	0,0173	0,7371	27,6353	0,1342	0,0050
	CAMP	2019	0,0706	0,7712	27,6870	0,1306	- 0,0028
	CAMP	2020	- 0,0703	0,7752	27,7143	0,1301	- 0,0140
	CAMP	2021	0,0653	0,7932	27,7684	0,1217	- 0,0034
	CAMP	2022	0,1082	0,7878	27,7031	0,1416	0,0034
	CAMP	2023	0,0057	0,7931	27,7160	0,1429	- 0,0005

4	CEKA	2018	- 0,1476	0,7508	27,7871	0,1969	0,0000
	CEKA	2019	- 0,1401	0,7556	27,9625	0,2314	0,0150
	CEKA	2020	0,1645	0,7808	28,0800	0,2427	0,0107
	CEKA	2021	0,4747	0,7915	28,1601	0,2235	0,0240
	CEKA	2022	0,1463	0,7795	28,1723	0,1085	0,0422
	CEKA	2023	0,0315	0,7843	28,2695	0,1530	0,0329
5	CLEO	2018	0,3521	0,7730	27,4494	0,3123	0,0096
	CLEO	2019	0,3099	0,7573	27,8503	0,6249	0,0100
	CLEO	2020	- 0,1066	0,7858	27,9018	0,4652	0,0007
	CLEO	2021	0,1346	0,7845	27,9298	0,3461	0,0012
	CLEO	2022	0,5170	0,7792	28,2134	0,4806	0,0113
	CLEO	2023	0,2485	0,7855	28,4623	0,5161	0,0004
6	COCO	2018	- 0,1568	0,7368	25,8155	2,2410	0,0219
	COCO	2019	0,3720	0,7393	26,2465	1,2900	0,0556
	COCO	2020	- 0,2088	0,7370	26,2983	1,3535	0,0088
	COCO	2021	0,3121	0,7937	26,6386	0,6939	0,0256
	COCO	2022	0,2912	0,6380	26,9075	1,3743	0,0308
	COCO	2023	- 0,4097	0,9923	26,9942	2,5123	0,0264
7	DLTA	2018	0,1488	0,7663	28,0520	0,1864	0,0065
	DLTA	2019	- 0,0738	0,7706	27,9859	0,1750	0,0064
	DLTA	2020	- 0,3395	0,7496	27,8344	0,2017	0,0168
	DLTA	2021	0,2469				-

				0,7805	27,9001	0,2574	0,0055
	DLTA	2022	0,1432	0,7820	27,8989	0,3062	0,0047
	DLTA	2023	- 0,0538	0,7949	27,8200	0,2928	0,0075
8	DMND	2018	- 0,0519	0,7459	29,0693	0,4403	- 0,0038
	DMND	2019	0,1096	0,7459	29,3485	0,6965	0,0088
	DMND	2020	- 0,1162	0,7693	29,3681	0,2202	- 0,0085
	DMND	2021	0,1413	0,7812	29,4711	0,2546	0,0036
	DMND	2022	0,2134	0,7661	29,5594	0,2711	- 0,0004
	DMND	2023	0,0920	0,7723	29,6005	0,2289	0,0046
9	FOOD	2018	0,2172	0,4107	25,5651	1,3049	0,0006
	FOOD	2019	0,0344	0,5953	25,4989	0,6014	- 0,0012
	FOOD	2020	- 0,2510	0,9042	25,4524	1,0126	- 0,0244
	FOOD	2021	- 0,0318	1,0229	25,3914	1,4347	- 0,0022
	FOOD	2022	- 0,0496	1,0494	25,3511	1,4558	- 0,0042
	FOOD	2023	- 0,1083	0,9928	24,6550	1,3799	- 0,0065
10	GOOD	2018	0,0760	0,7304	29,0691	0,6921	- 0,0073
	GOOD	2019	0,0484	0,7506	29,2530	0,8308	0,0104
	GOOD	2020	- 0,0862	0,7209	29,5137	1,2702	- 0,0050
	GOOD	2021	0,1411	0,7787	29,5430	1,2327	0,0045
	GOOD	2022	0,1945	0,7738	29,6226	1,1863	0,0052
	GOOD	2023	0,0031	0,7681	29,6362	0,9001	0,0019
11	HOKI	2018	0,1832	0,7465	27,3551	0,3475	0,0046

	HOKI	2019	0,1553	0,7295	27,4669	0,3228	- 0,0038
	HOKI	2020	- 0,2903	0,7477	27,5333	0,3688	- 0,0014
	HOKI	2021	- 0,2042	0,6964	27,6201	0,4793	0,0103
	HOKI	2022	- 0,0084	0,1368	27,4223	0,2134	- 0,0266
	HOKI	2023	0,3876	1,4578	27,6762	0,5814	- 0,0090
12	ICBP	2018	0,0788	0,7227	31,1681	0,5135	0,0012
	ICBP	2019	0,1011	0,7207	31,2871	0,4514	- 0,0010
	ICBP	2020	0,1027	0,7449	32,2714	1,0587	0,0106
	ICBP	2021	0,2179	0,7952	32,4023	1,1575	0,0027
	ICBP	2022	0,1407	0,7604	32,3786	1,0063	0,0008
	ICBP	2023	0,0480	0,7397	32,4124	0,9204	0,0007
13	IKAN	2018	0,0480	0,5928	25,1216	5,8452	0,0115
	IKAN	2019	- 0,0915	0,7091	25,2860	1,8553	- 0,0033
	IKAN	2020	- 0,2278	0,9111	25,6101	0,9171	0,0057
	IKAN	2021	0,3157	0,7501	25,5837	0,8251	0,0190
	IKAN	2022	0,0177	0,8204	25,5566	0,7268	- 0,0314
	IKAN	2023	0,2688	0,7478	25,6734	0,9161	0,0316
14	INDF	2018	0,0457	0,6663	32,2010	0,9340	- 0,0008
	INDF	2019	0,0436	0,6746	32,1974	0,7748	- 0,0016
	INDF	2020	0,0671	0,7043	32,7256	1,0614	0,0039
	INDF	2021	0,2155	0,7750	32,8204	1,0703	0,0016
	INDF	2022	0,1156				

				0,7462	32,8264	0,9272	0,0008
	INDF	2023	0,0079	0,7361	32,8599	0,8572	- 0,0005
15	KEJU	2018	- 0,0665	0,7237	27,0083	0,4314	- 0,0029
	KEJU	2019	0,1425	0,7176	27,2250	0,5293	0,0066
	KEJU	2020	- 0,0796	0,7697	27,2377	0,5305	- 0,0064
	KEJU	2021	0,1570	0,7900	27,3667	0,3105	0,0055
	KEJU	2022	0,0020	0,7804	27,4803	0,2226	0,0000
	KEJU	2023	- 0,0236	0,7802	27,4427	0,2350	0,0003
16	MLBI	2018	0,0767	0,7326	28,6921	1,4749	0,0034
	MLBI	2019	0,0169	0,7415	28,6947	1,5279	0,0225
	MLBI	2020	- 0,4652	0,7204	28,6983	1,0283	- 0,0460
	MLBI	2021	0,2462	0,7586	28,7033	1,6584	- 0,0007
	MLBI	2022	0,2592	0,7420	28,8473	2,1441	0,0103
	MLBI	2023	0,0666	0,7630	28,8570	1,4488	0,0114
17	MYOR	2018	0,1558	0,7391	30,4984	1,0593	- 0,0005
	MYOR	2019	0,0401	0,7541	30,5775	0,9230	0,0047
	MYOR	2020	- 0,0220	0,7818	30,6156	0,7547	- 0,0103
	MYOR	2021	0,1400	0,7815	30,6226	0,7533	0,0058
	MYOR	2022	0,0991	0,7861	30,7345	0,7356	0,0067
	MYOR	2023	0,0266	0,7926	30,8037	0,5620	- 0,0047
18	PANI	2018	0,5854	0,5719	25,7312	2,7526	- 0,0458
	PANI	2019	- 0,2181	2,4300	25,5083	1,9954	- 0,0001

	PANI	2020	- 0,2176	0,2934	25,4470	1,8173	- 0,0040
	PANI	2021	0,5671	0,7034	25,8226	2,9045	0,0009
	PANI	2022	1,0429	1,6532	30,9636	2,7295	0,0107
	PANI	2023	2,7368	0,9538	31,1489	0,7660	0,0112
19	PCAR	2018	0,3033	1,1227	25,4891	0,3276	0,0565
	PCAR	2019	- 0,6447	1,0373	25,5495	0,4809	0,0065
	PCAR	2020	- 0,2570	0,9968	25,3614	0,6232	- 0,0269
	PCAR	2021	2,4729	0,9404	25,4146	0,6763	0,0084
	PCAR	2022	0,4106	0,8771	25,3561	0,6805	- 0,0128
	PCAR	2023	0,2000	1,0837	25,3730	0,5644	0,0135
20	PSDN	2018	- 0,0468	2,1414	27,2710	1,8722	- 0,0001
	PSDN	2019	- 0,0823	5,9346	27,3612	3,3389	- 0,0082
	PSDN	2020	- 0,2686	1,5704	27,3636	5,3701	0,0018
	PSDN	2021	- 0,0306	1,1763	27,2870	13,5511	- 0,0110
	PSDN	2022	- 0,2646	0,7146	27,2823	17,0370	0,0009
	PSDN	2023	- 0,5831	0,9525	25,7470	1,2998	- 0,0150
21	PSGO	2018	- 0,0274	1,5391	28,8421	4,5951	0,0003
	PSGO	2019	0,0564	0,9135	28,8114	1,7657	- 0,0005
	PSGO	2020	0,2772	0,7801	28,8553	1,8108	0,0018
	PSGO	2021	0,8982	0,9499	28,9479	1,6192	0,0092
	PSGO	2022	0,1170	0,8086	29,0519	1,4559	- 0,0052
	PSGO	2023	0,0389				-

				0,8322	29,0616	0,8690	0,0021
22	ROTI	2018	0,1106	0,6803	29,1112	0,5063	0,0065
	ROTI	2019	0,2062	0,6814	29,1748	0,5140	0,0041
	ROTI	2020	- 0,0375	1,0515	29,1244	0,3794	- 0,0062
	ROTI	2021	0,0235	0,7482	29,0640	0,4709	- 0,0014
	ROTI	2022	0,1970	0,7546	29,0494	0,5405	0,0065
	ROTI	2023	- 0,0291	0,7788	29,0031	0,6476	- 0,0013
23	SKBM	2018	0,0611	0,7638	28,2028	0,7023	0,0041
	SKBM	2019	0,0772	0,1854	28,2301	0,7574	0,0048
	SKBM	2020	0,5040	0,3991	28,2012	0,8386	0,0114
	SKBM	2021	0,2156	0,6728	28,3093	0,9853	0,0128
	SKBM	2022	- 0,0118	0,7393	28,3450	0,9016	- 0,0002
	SKBM	2023	- 0,2532	0,1931	28,2406	0,7237	- 0,0257
24	SKLT	2018	0,1431	0,8076	27,3397	1,2029	0,0201
	SKLT	2019	0,2259	0,7915	27,3964	1,0791	0,0045
	SKLT	2020	- 0,0214	0,7637	27,3747	0,9016	- 0,0089
	SKLT	2021	0,0823	0,8309	27,5135	0,6409	0,0008
	SKLT	2022	0,1345	0,8099	27,6638	0,7491	0,0066
	SKLT	2023	0,1657	0,8041	27,8800	0,5702	0,0012
25	STTP	2018	0,0005	0,7856	28,5985	0,5982	0,0060
	STTP	2019	0,2425	0,7950	28,6894	0,3415	0,0151
	STTP	2020	0,0950	0,8126	28,8691	0,2902	- 0,0106

	STTP	2021	0,1028	0,8071	28,9969	0,1873	0,0030
	STTP	2022	0,1626	0,8253	29,1551	0,1686	- 0,0007
	STTP	2023	- 0,0333	0,8324	29,3325	0,1309	- 0,0030



LAMPIRAN 3

**MANAJEMEN LABA, PERENCANAAN PAJAK, UKURAN
PERUSAHAAN, PERTUMBUHAN PENJUALAN, LEVERAGE**

Hasil Perhitungan Manajemen Laba

No.	Code	Year	$\left(\frac{TAC_t}{TA_{t-1}}\right)$	NDA	DAC
1	AISA	2018	- 0,06375945219	- 0,05499662147	- 0,00876283072
	AISA	2019	- 0,03878044287	- 0,00939491849	- 0,02938552438
	AISA	2020	- 0,05688893341	- 0,06404983185	- 0,00716089844
	AISA	2021	- 0,00695450453	- 0,01137982201	- 0,00442531748
	AISA	2022	- 0,02170181739	- 0,01453879807	- 0,00716301932
	AISA	2023	- 0,04595541523	- 0,04936735578	- 0,00341194055
2	ALTO	2018	- 0,02842937604	- 0,02975665375	- 0,00132727771
	ALTO	2019	- 0,02263905886	- 0,02147412052	- 0,00116493834
	ALTO	2020	- 0,03985240614	- 0,03758599679	- 0,00226640936
	ALTO	2021	- 0,02399186988	- 0,02438843931	- 0,00039656943
	ALTO	2022	- 0,02424935662	- 0,02307390164	- 0,00117545499
	ALTO	2023	- 0,06601445029	- 0,06271479205	- 0,00329965824
3	CAMP	2018	- 0,00126594318	- 0,00623694763	- 0,00497100445
	CAMP	2019	- 0,01184551405	- 0,01460059601	- 0,00275508196
	CAMP	2020	- 0,02386953159	- 0,00989098066	- 0,01397855093
	CAMP	2021	- 0,01015386668	- 0,01351912114	- 0,00336525446
	CAMP	2022	- 0,01911406433	- 0,01572138477	- 0,00339267957
	CAMP	2023	- 0,00898685243	- 0,00843785412	- 0,00054899831

4	CEKA	2018	- 0,11845891953	- 0,11846171528	0,00000279574
	CEKA	2019	- 0,11478393610	- 0,12981213238	0,01502819629
	CEKA	2020	0,09011259188	0,07944855796	0,01066403392
	CEKA	2021	0,27605983932	0,25202376231	0,02403607701
	CEKA	2022	0,11270504670	0,07047978821	0,04222525849
	CEKA	2023	0,02413170853	0,05701289657	- 0,03288118804
5	CLEO	2018	0,04967664232	0,04005037210	0,00962627022
	CLEO	2019	0,02964257473	0,01969076489	0,00995180984
	CLEO	2020	- 0,05917146589	- 0,05843990394	- 0,00073156195
	CLEO	2021	- 0,00954170994	- 0,01071755227	- 0,00117584233
	CLEO	2022	0,06111722316	0,07242482906	- 0,01130760590
	CLEO	2023	0,01750558651	0,01715346195	0,00035212456
6	COCO	2018	- 0,02932880361	- 0,00744492847	- 0,02188387514
	COCO	2019	0,10048291563	0,04492369125	0,05555922438
	COCO	2020	- 0,03969118888	- 0,03094101417	- 0,00875017471
	COCO	2021	0,05836490627	0,03277324092	0,02559166535
	COCO	2022	0,04303286250	0,01227848607	0,03075437643
	COCO	2023	- 0,06995632695	- 0,04352882948	- 0,02642749747
7	DLTA	2018	0,02230888127	0,01575958133	0,00654929994
	DLTA	2019	- 0,01054928808	- 0,01694857341	- 0,00639928532
	DLTA	2020	- 0,04943542772	- 0,03259677529	- 0,01683865243
	DLTA	2021	0,02863313909	0,03413811743	- 0,00550497834
	DLTA	2022	0,01957388881	0,01487094880	0,00470294001

	DLTA	2023	- 0,00758685023	- 0,01511039889	0,00752354867
8	DMND	2018	- 0,03173990369	- 0,02795999109	- 0,00377991261
	DMND	2019	0,02313745019	0,01435991007	0,00877754012
	DMND	2020	- 0,05236197140	- 0,04383379962	- 0,00852817178
	DMND	2021	0,02124919694	0,01766574271	0,00358345423
	DMND	2022	0,04292175828	0,04327804654	- 0,00035628826
	DMND	2023	0,01004505084	0,00543493400	0,00461011684
9	FOOD	2018	0,05257120856	0,05197119982	0,00060000874
	FOOD	2019	0,01736007306	0,01855958564	- 0,00119951258
	FOOD	2020	- 0,05978451804	- 0,03538909767	- 0,02439542037
	FOOD	2021	0,00358209935	0,00580374090	- 0,00222164155
	FOOD	2022	0,00111582833	0,00526608930	- 0,00415026098
	FOOD	2023	0,01257870247	0,01911017115	- 0,00653146868
10	GOOD	2018	0,01037947954	0,01765069441	- 0,00727121487
	GOOD	2019	- 0,00710951505	- 0,01752418821	- 0,01041467317
	GOOD	2020	- 0,06698461418	- 0,06193983094	- 0,00504478324
	GOOD	2021	0,01891348645	0,01443174850	0,00448173795
	GOOD	2022	0,04193868803	0,03678127442	0,00515741361
	GOOD	2023	- 0,01917129812	- 0,02110318078	- 0,00193188266
11	HOKI	2018	0,08374241977	0,07917420741	0,00456821235
	HOKI	2019	0,05800662401	0,06180861149	- 0,00380198748
	HOKI	2020	- 0,16027107409	- 0,15887041847	- 0,00140065562
	HOKI	2021	- 0,08591842730	- 0,09626016664	- 0,01034173934

	HOKI	2022	- 0,01352713168	0,01307826139	- 0,02660539307
	HOKI	2023	0,09951424717	0,10850071425	- 0,00898646708
12	ICBP	2018	0,00598293482	0,00481600523	0,00116692959
	ICBP	2019	0,01261666845	0,01364947366	- 0,00103280521
	ICBP	2020	0,01167152613	0,00105004409	0,01062148204
	ICBP	2021	0,01826951988	0,01559645595	0,00267306393
	ICBP	2022	0,01120755516	0,01035813887	0,00084941629
	ICBP	2023	0,00061567754	- 0,00003847632	0,00065415387
13	IKAN	2018	0,06085603061	0,04940416272	0,01145186788
	IKAN	2019	0,01216426755	0,01549793575	- 0,00333366821
	IKAN	2020	- 0,02654420746	- 0,03220060555	0,00565639809
	IKAN	2021	0,08089293252	0,06184506163	0,01904787088
	IKAN	2022	0,03258885942	0,06396924717	- 0,03138038775
	IKAN	2023	0,09200621361	0,06038635876	0,03161985485
14	INDF	2018	- 0,01445584960	- 0,01364455487	- 0,00081129473
	INDF	2019	- 0,01354436322	- 0,01194009614	- 0,00160426708
	INDF	2020	- 0,00988893315	- 0,01382532967	0,00393639652
	INDF	2021	0,01337080513	0,01179034811	0,00158045701
	INDF	2022	0,00327891202	0,00251723884	0,00076167318
	INDF	2023	- 0,01168290642	- 0,01122168340	- 0,00046122302
15	KEJU	2018	- 0,03269664247	- 0,02975401795	- 0,00294262452
	KEJU	2019	0,05436144147	0,04776400917	0,00659743229
	KEJU	2020	- 0,03219620749	- 0,02578481972	- 0,00641138777

	KEJU	2021	0,05121042026	0,04566700822	0,00554341204
	KEJU	2022	- 0,00582152613	- 0,00586780691	0,00004628078
	KEJU	2023	- 0,01210274261	- 0,01237183837	0,00026909576
16	MLBI	2018	- 0,00166374358	- 0,00503609397	0,00337235039
	MLBI	2019	- 0,01950218441	- 0,04197261861	0,02247043420
	MLBI	2020	- 0,17525487568	- 0,12921123356	0,04604364213
	MLBI	2021	- 0,02059547379	- 0,02125875438	0,00066328059
	MLBI	2022	- 0,03274183390	- 0,02248261198	0,01025922192
	MLBI	2023	- 0,00402906784	- 0,01547709964	0,01144803180
17	MYOR	2018	- 0,04160982074	- 0,04208084292	0,00047102217
	MYOR	2019	- 0,00113778007	- 0,00360710176	0,00474488182
	MYOR	2020	- 0,02276854523	- 0,01246059669	0,01030794854
	MYOR	2021	- 0,02845446223	- 0,02269796236	0,00575649987
	MYOR	2022	- 0,01911835107	- 0,01240201430	0,00671633677
	MYOR	2023	- 0,00854420514	- 0,00388302242	0,00466118272
18	PANI	2018	- 0,41503476440	- 0,46080890399	0,04577413959
	PANI	2019	- 0,08542184093	- 0,08530729135	0,00011454958
	PANI	2020	- 0,07599977611	- 0,07198417083	0,00401560528
	PANI	2021	- 0,26514222621	- 0,26427369295	0,00086853326
	PANI	2022	- 0,47282796515	- 0,46217524139	0,01065272376
	PANI	2023	- 0,01449866106	- 0,00330351925	0,01119514180
19	PCAR	2018	- 0,10476046891	- 0,04821393919	0,05654652972
	PCAR	2019	- 0,20946706252	- 0,21596472727	0,00649766475

	PCAR	2020	0,00154008460	0,02848636815	- 0,02694628355
	PCAR	2021	0,32355165640	0,31517679143	0,00837486497
	PCAR	2022	0,19309137017	0,20586935658	- 0,01277798640
	PCAR	2023	0,15332817579	0,13979360753	0,01353456826
20	PSDN	2018	- 0,03621479936	- 0,03614552352	- 0,00006927585
	PSDN	2019	- 0,06488596568	- 0,05670826702	- 0,00817769866
	PSDN	2020	- 0,13269042896	- 0,13449433067	- 0,00180390171
	PSDN	2021	- 0,03156582618	- 0,02060377849	- 0,01096204769
	PSDN	2022	- 0,10604936545	- 0,10693044836	- 0,00088108291
	PSDN	2023	- 0,13656121068	- 0,12151992836	- 0,01504128232
21	PSGO	2018	- 0,00924067962	- 0,00951164367	- 0,00027096405
	PSGO	2019	- 0,00552612095	- 0,00499238228	- 0,00053373867
	PSGO	2020	- 0,00288440996	- 0,00103445517	- 0,00184995479
	PSGO	2021	- 0,04989303272	- 0,04072880975	- 0,00916422297
	PSGO	2022	- 0,00073636889	- 0,00593692187	- 0,00520055298
	PSGO	2023	- 0,00652028532	- 0,00442473908	- 0,00209554624
22	ROTI	2018	- 0,00760616348	- 0,01409078184	- 0,00648461835
	ROTI	2019	- 0,00562661212	- 0,00154712161	- 0,00407949051
	ROTI	2020	- 0,03142225110	- 0,02521168308	- 0,00621056802
	ROTI	2021	- 0,02222170076	- 0,02086396727	- 0,00135773348
	ROTI	2022	- 0,01113156744	- 0,00467389844	- 0,00645766900
	ROTI	2023	- 0,03618367682	- 0,03489179294	- 0,00129188387
23	SKBM	2018	0,00293448025	- 0,00115011230	0,00408459255

	SKBM	2019	0,00764253657	0,00287436683	0,00476816974
	SKBM	2020	0,13911639142	0,12772942694	0,01138696448
	SKBM	2021	0,08871220874	0,07590428910	0,01280791964
	SKBM	2022	- 0,01396129654	- 0,01373085703	- 0,00023043951
	SKBM	2023	- 0,12820327429	- 0,10253376792	- 0,02566950637
24	SKLT	2018	0,03498598084	0,01490599731	0,02007998353
	SKLT	2019	0,06319590040	0,05867610245	0,00451979795
	SKLT	2020	- 0,02478069062	- 0,01588314968	- 0,00889754094
	SKLT	2021	0,01392574751	0,01312881985	0,00079692766
	SKLT	2022	0,03340474925	0,02680047159	0,00660427766
	SKLT	2023	0,04524482782	0,04401469366	0,00123013416
25	STTP	2018	- 0,02084223677	- 0,02687650225	- 0,00603426549
	STTP	2019	0,04710170994	0,03199240428	0,01510930566
	STTP	2020	0,00482577748	0,01538969589	- 0,01056391841
	STTP	2021	0,00839517473	0,00542864361	0,00296653113
	STTP	2022	0,02608631411	0,02682802628	- 0,00074171218
	STTP	2023	- 0,02563881881	- 0,02268307391	- 0,00295574490

Perhitungan TRR (Perencanaan Pajak)

No.	Code	Year	Laba Bersih Tahun Berjalan	Laba Sebelum Pajak	TRR
1	AISA	2018	- 123.513.000.000	- 85.573.000.000	1,44336415
	AISA	2019	1.134.776.000.000	1.364.465.000.000	0,83166369
	AISA	2020	1.204.972.000.000	1.008.405.000.000	1,19492862
	AISA	2021	8.771.000.000	17.966.000.000	0,48819993
	AISA	2022	- 62.359.000.000	- 56.487.000.000	1,10395312
	AISA	2023	18.796.000.000	50.763.000.000	0,37026968
2	ALTO	2018	- 33.021.220.862	- 45.675.193.213	0,72295744
	ALTO	2019	- 7.383.289.239	- 11.089.562.244	0,66578726
	ALTO	2020	- 10.506.939.189	- 8.840.581.507	1,18848960
	ALTO	2021	- 8.932.197.718	- 7.254.686.643	1,23123136
	ALTO	2022	- 16.129.026.748	- 6.745.242.208	2,39117088
	ALTO	2023	- 25.917.765.585	- 22.640.151.958	1,14476995
3	CAMP	2018	61.947.295.689	84.038.783.563	0,73712747
	CAMP	2019	76.758.829.457	99.535.473.132	0,77117059
	CAMP	2020	44.045.828.313	56.816.360.398	0,77523143
	CAMP	2021	100.066.615.090	126.156.941.830	0,79319151
	CAMP	2022	121.257.336.904	153.914.313.784	0,78782365
	CAMP	2023	127.426.464.539	160.678.405.480	0,79305283
4	CEKA	2018	92.649.656.775	123.394.812.359	0,75083916
	CEKA	2019			0,75564655

			215.459.200.242	285.132.249.695	
	CEKA	2020	181.812.593.992	232.864.791.126	0,78076464
	CEKA	2021	187.066.990.085	236.334.817.214	0,79153378
	CEKA	2022	220.704.543.072	283.149.105.983	0,77946403
	CEKA	2023	153.574.779.624	195.807.621.110	0,78431462
5	CLEO	2018	63.261.752.474	81.834.159.473	0,77304823
	CLEO	2019	130.756.461.708	172.667.589.552	0,75727276
	CLEO	2020	132.772.234.495	168.964.556.985	0,78579932
	CLEO	2021	180.711.667.020	230.343.242.053	0,78453210
	CLEO	2022	195.465.706.676	250.859.107.721	0,77918521
	CLEO	2023	324.092.143.202	412.590.561.105	0,78550547
6	COCO	2018	3.090.956.272	4.195.216.992	0,73678102
	COCO	2019	7.957.208.221	10.763.692.936	0,73926377
	COCO	2020	2.738.128.648	3.715.043.422	0,73703813
	COCO	2021	8.532.631.708	10.749.861.691	0,79374339
	COCO	2022	6.620.432.696	10.376.623.131	0,63801418
	COCO	2023	50.439.861.088	50.831.622.872	0,99229295
7	DLTA	2018	338.129.985.000	441.248.118.000	0,76630352
	DLTA	2019	317.815.177.000	412.437.215.000	0,77057832
	DLTA	2020	123.465.762.000	164.704.480.000	0,74961994
	DLTA	2021	187.992.998.000	240.865.871.000	0,78048832
	DLTA	2022	230.065.807.000	294.211.660.000	0,78197379
	DLTA	2023	199.611.841.000	251.130.452.000	0,79485319
8	DMN	2018	318.113.000.000	426.500.000.000	0,74586870

	D				
	DMN D	2019	366.863.000.000	491.816.000.000	0,74593547
	DMN D	2020	205.589.000.000	267.246.000.000	0,76928747
	DMN D	2021	351.470.000.000	449.922.000.000	0,78117985
	DMN D	2022	382.105.000.000	498.775.000.000	0,76608691
	DMN D	2023	319.078.000.000	413.132.000.000	0,77233911
9	FOOD	2018	1.180.405.834	2.873.944.971	0,41072667
	FOOD	2019	1.827.667.171	3.070.282.568	0,59527654
	FOOD	2020	-	-	0,90424817
	FOOD	2021	14.658.771.261	14.330.211.086	1,02292780
	FOOD	2022	22.068.477.089	21.030.038.732	1,04937881
	FOOD	2023	20.380.916.766	20.528.335.417	0,99281877
10	GOOD	2018	425.481.597.110	582.506.906.329	0,73043185
	GOOD	2019	435.766.359.480	580.567.005.845	0,75058754
	GOOD	2020	245.103.761.907	339.984.897.163	0,72092544
	GOOD	2021	492.637.672.186	632.654.506.311	0,77868357
	GOOD	2022	521.714.035.585	674.251.464.663	0,77376775
	GOOD	2023	601.467.293.291	783.016.628.548	0,76814115
11	HOKI	2018	90.195.136.265	120.822.298.064	0,74651068
	HOKI	2019	103.723.133.972	142.179.083.420	0,72952456
	HOKI	2020	38.038.419.405	50.874.681.549	0,74768860
	HOKI	2021	12.533.087.704	17.997.743.133	0,69636996
	HOKI	2022	90.572.477	661.981.085	0,13682034
	HOKI	2023	-	-	1,45778694

			3.370.825.857	2.312.289.786	
12	ICBP	2018	4.658.781.000.000	6.446.785.000.000	0,72265183
	ICBP	2019	5.360.029.000.000	7.436.972.000.000	0,72072733
	ICBP	2020	7.418.574.000.000	9.958.647.000.000	0,74493794
	ICBP	2021	7.900.282.000.000	9.935.232.000.000	0,79517841
	ICBP	2022	5.722.194.000.000	7.525.385.000.000	0,76038555
	ICBP	2023	8.465.123.000.000	11.444.693.000.000	0,73965488
13	IKAN	2018	2.498.925.453	4.215.596.339	0,59278101
	IKAN	2019	4.694.444.802	6.620.449.302	0,70908251
	IKAN	2020	-	-	0,91105276
	IKAN	2021	1.599.675.921	2.132.717.873	0,75006448
	IKAN	2022	2.035.931.111	2.481.562.252	0,82042315
	IKAN	2023	934.253.601	1.249.261.808	0,74784452
14	INDF	2018	4.961.851.000.000	7.446.966.000.000	0,66629161
	INDF	2019	5.902.729.000.000	8.749.397.000.000	0,67464409
	INDF	2020	8.752.066.000.000	12.426.334.000.000	0,70431601
	INDF	2021	11.203.585.000.000	14.456.085.000.000	0,77500824
	INDF	2022	9.192.569.000.000	12.318.765.000.000	0,74622489
	INDF	2023	11.493.733.000.000	15.615.384.000.000	0,73605190
15	KEJU	2018	67.479.160.972	93.239.157.599	0,72372126
	KEJU	2019	98.047.666.143	136.625.747.757	0,71763681
	KEJU	2020	121.000.016.429	157.207.256.439	0,76968468
	KEJU	2021	144.700.268.968	183.170.597.779	0,78997541
	KEJU	2022			0,78044298

			117.370.750.383	150.389.911.968	
	KEJU	2023	80.342.415.257	102.980.669.381	0,78016987
16	MLBI	2018	1.224.807.000.000	1.671.912.000.000	0,73257863
	MLBI	2019	1.206.059.000.000	1.626.612.000.000	0,74145463
	MLBI	2020	285.617.000.000	396.470.000.000	0,72040003
	MLBI	2021	665.850.000.000	877.781.000.000	0,75856051
	MLBI	2022	924.906.000.000	1.246.487.000.000	0,74201015
	MLBI	2023	1.066.467.000.000	1.397.720.000.000	0,76300475
17	MYOR	2018	1.760.434.280.304	2.381.942.198.855	0,73907515
	MYOR	2019	2.039.404.206.764	2.704.466.581.011	0,75408741
	MYOR	2020	2.098.168.514.645	2.683.890.279.936	0,78176389
	MYOR	2021	1.211.052.647.953	1.549.648.556.686	0,78150148
	MYOR	2022	1.970.064.538.149	2.506.057.517.934	0,78612104
	MYOR	2023	3.244.872.091.221	4.093.715.832.812	0,79264713
18	PANI	2018	1.175.166.829	2.054.815.491	0,57190869
	PANI	2019	-	-	
	PANI	2019	1.236.402.757	508.811.189	2,42998343
	PANI	2020	224.178.056	764.104.674	0,29338658
	PANI	2021	1.680.076.000	2.388.514.000	0,70339801
	PANI	2022	288.311.135.000	174.393.334.000	1,65322337
19	PANI	2023	780.679.186.000	818.450.851.000	0,95384981
	PCAR	2018	-	-	
	PCAR	2018	8.385.167.515	7.468.892.901	1,12267877
	PCAR	2019	-	-	
	PCAR	2019	10.257.599.104	9.889.142.889	1,03725866
	PCAR	2020	-	-	
	PCAR	2020	15.957.991.606	16.008.559.329	0,99684121
	PCAR	2021			0,94037107

			1.278.943.527	1.360.041.342	
	PCAR	2022	4.932.754.628	5.623.830.892	0,87711646
	PCAR	2023	9.204.103.933	8.493.406.377	1,08367639
20	PSDN	2018	-	-	2,14136212
	PSDN	2019	-	-	-5,93455264
	PSDN	2020	-	-	1,57041950
	PSDN	2021	-	-	1,17633637
	PSDN	2022	-	-	0,71461413
	PSDN	2023	-	-	0,95249897
	PSDN	2023	143.397.423.734	150.548.638.677	0,95249897
21	PSGO	2018	-	-	1,53905211
	PSGO	2019	-	-	0,91345918
	PSGO	2020	-	-	0,78010802
	PSGO	2021	-	-	0,94993685
	PSGO	2022	-	-	0,80855241
	PSGO	2023	-	-	0,83224500
	PSGO	2023	549.244.004.886	659.954.710.565	0,83224500
22	ROTI	2018	-	-	0,68029280
	ROTI	2019	-	-	0,68141562
	ROTI	2020	-	-	1,05146465
	ROTI	2021	-	-	0,74815518
	ROTI	2022	-	-	0,75464519
	ROTI	2023	-	-	0,77875625
	ROTI	2023	333.300.420.963	427.990.685.263	0,77875625
23	SKBM	2018	-	-	0,76383808
	SKBM	2019	-	-	0,18538285
	SKBM	2020	-	-	0,39913308

			5.415.741.808	13.568.762.041	
	SKBM	2021	29.707.421.605	44.152.540.846	0,67283606
	SKBM	2022	86.635.603.936	117.187.513.903	0,73929040
	SKBM	2023	2.306.736.526	11.946.009.923	0,19309682
24	SKLT	2018	31.954.131.252	39.567.679.343	0,80758164
	SKLT	2019	44.943.627.899	56.782.206.577	0,79150901
	SKLT	2020	42.520.246.722	55.673.983.557	0,76373638
	SKLT	2021	84.524.160.228	101.725.399.549	0,83090517
	SKLT	2022	74.865.302.076	92.439.536.022	0,80988401
	SKLT	2023	78.089.597.225	97.118.384.008	0,80406607
25	STTP	2018	255.088.886.019	324.694.650.175	0,78562701
	STTP	2019	482.590.522.840	607.043.293.422	0,79498535
	STTP	2020	628.628.879.549	773.607.195.121	0,81259441
	STTP	2021	617.573.766.863	765.188.720.115	0,80708687
	STTP	2022	624.524.005.786	756.723.520.605	0,82530011
	STTP	2023	917.794.022.711	1.102.640.346.668	0,83236028

Perhitungan SG (Pertumbuhan Penjualan)

No.	Code	Year	Total Pendapatan	Total Pendapatan T - 1	SALES GROWTH
1	AISA	2018	1.583.265.000.000	1.950.589.000.000	-0,18831440
	AISA	2019	1.510.427.000.000	1.583.265.000.000	-0,04600493
	AISA	2020	1.283.331.000.000	1.510.427.000.000	-0,15035219
	AISA	2021	1.520.879.000.000	1.283.331.000.000	0,18510267
	AISA	2022	1.843.760.000.000	1.520.879.000.000	0,21229894
	AISA	2023	1.704.013.000.000	1.843.760.000.000	-0,07579457
2	ALTO	2018	290.274.839.317	262.143.990.839	0,10731067
	ALTO	2019	343.971.642.312	290.274.839.317	0,18498607
	ALTO	2020	321.502.485.934	343.971.642.312	-0,06532270
	ALTO	2021	366.966.569.109	321.502.485.934	0,14141130
	ALTO	2022	409.161.010.323	366.966.569.109	0,11498170
	ALTO	2023	286.654.013.487	409.161.010.323	-0,29941024
3	CAMP	2018	961.136.629.003	944.837.322.446	0,01725091
	CAMP	2019	1.028.952.947.818	961.136.629.003	0,07055846
	CAMP	2020	956.634.474.111	1.028.952.947.818	-0,07028356
	CAMP	2021	1.019.133.657.275	956.634.474.111	0,06533236
	CAMP	2022	1.129.360.552.136	1.019.133.657.275	0,10815745
	CAMP	2023	1.135.790.489.555	1.129.360.552.136	0,00569343
4	CEKA	2018	3.629.327.583.572	4.257.738.486.908	-0,14759265
	CEKA	2019			-0,14007842

			3.120.937.098.980	3.629.327.583.572	
	CEKA	2020	3.634.297.273.749	3.120.937.098.980	0,16448911
	CEKA	2021	5.359.440.530.374	3.634.297.273.749	0,47468413
	CEKA	2022	6.143.759.424.928	5.359.440.530.374	0,14634343
	CEKA	2023	6.337.428.625.946	6.143.759.424.928	0,03152291
5	CLEO	2018	831.104.026.853	614.677.561.202	0,35209755
	CLEO	2019	1.088.679.619.907	831.104.026.853	0,30991980
	CLEO	2020	972.634.784.176	1.088.679.619.907	-0,10659227
	CLEO	2021	1.103.519.743.574	972.634.784.176	0,13456743
	CLEO	2022	1.674.053.536.287	1.103.519.743.574	0,51701276
	CLEO	2023	2.090.115.884.030	1.674.053.536.287	0,24853587
6	COCO	2018	157.581.399.731	186.889.602.904	-0,15682094
	COCO	2019	216.197.806.076	157.581.399.731	0,37197541
	COCO	2020	171.048.708.670	216.197.806.076	-0,20883236
	COCO	2021	224.437.956.140	171.048.708.670	0,31212891
	COCO	2022	289.795.165.323	224.437.956.140	0,29120390
	COCO	2023	171.060.029.289	289.795.165.323	-0,40972090
7	DLTA	2018	893.006.350.000	777.308.328.000	0,14884444
	DLTA	2019	827.136.727.000	893.006.350.000	-0,07376165
	DLTA	2020	546.336.411.000	827.136.727.000	-0,33948476
	DLTA	2021	681.205.785.000	546.336.411.000	0,24686140
	DLTA	2022	778.744.315.000	681.205.785.000	0,14318512
	DLTA	2023	736.838.613.000	778.744.315.000	-0,05381189
8	DMND	2018	6.231.099.000.000		-0,05193600

			6.572.445.500.000	
	DMND	2019	6.913.792.000.000	6.231.099.000.000 0,10956221
	DMND	2020	6.110.155.000.000	6.913.792.000.000 -0,11623679
	DMND	2021	6.973.718.000.000	6.110.155.000.000 0,14133242
	DMND	2022	8.461.768.000.000	6.973.718.000.000 0,21337972
	DMND	2023	9.239.926.000.000	8.461.768.000.000 0,09196163
9	FOOD	2018	122.056.432.243	100.274.647.532 0,21722125
	FOOD	2019	126.256.859.256	122.056.432.243 0,03441381
	FOOD	2020	94.563.258.607	126.256.859.256 -0,25102478
	FOOD	2021	91.560.431.563	94.563.258.607 -0,03175469
	FOOD	2022	87.016.911.838	91.560.431.563 -0,04962318
	FOOD	2023	77.589.046.984	87.016.911.838 -0,10834520
10	GOOD	2018	8.048.946.664.266	7.480.628.488.726 0,07597198
	GOOD	2019	8.438.631.355.699	8.048.946.664.266 0,04841437
	GOOD	2020	7.711.334.590.144	8.438.631.355.699 -0,08618658
	GOOD	2021	8.799.579.901.024	7.711.334.590.144 0,14112282
	GOOD	2022	10.510.942.813.705	8.799.579.901.024 0,19448234
	GOOD	2023	10.543.572.559.649	10.510.942.813.705 0,00310436
11	HOKI	2018	1.430.785.280.985	1.209.215.316.632 0,18323450
	HOKI	2019	1.653.031.823.505	1.430.785.280.985 0,15533186
	HOKI	2020	1.173.189.488.886	1.653.031.823.505 -0,29028016
	HOKI	2021	933.597.187.584	1.173.189.488.886 -0,20422302
	HOKI	2022	925.708.985.640	933.597.187.584 -0,00844926
	HOKI	2023		0,38759645

			1.284.510.497.729	925.708.985.640	
12	ICBP	2018	38.413.407.000.000	35.606.593.000.000	0,07882849
	ICBP	2019	42.296.703.000.000	38.413.407.000.000	0,10109220
	ICBP	2020	46.641.048.000.000	42.296.703.000.000	0,10271120
	ICBP	2021	56.803.733.000.000	46.641.048.000.000	0,21789144
	ICBP	2022	64.797.516.000.000	56.803.733.000.000	0,14072637
	ICBP	2023	67.909.901.000.000	64.797.516.000.000	0,04803247
13	IKAN	2018	120.671.262.221	115.147.768.749	0,04796874
	IKAN	2019	109.624.275.276	120.671.262.221	-0,09154613
	IKAN	2020	84.646.710.437	109.624.275.276	-0,22784702
	IKAN	2021	111.367.220.162	84.646.710.437	0,31567098
	IKAN	2022	113.336.252.373	111.367.220.162	0,01768054
	IKAN	2023	143.806.146.494	113.336.252.373	0,26884508
14	INDF	2018	73.394.728.000.000	70.186.618.000.000	0,04570829
	INDF	2019	76.592.955.000.000	73.394.728.000.000	0,04357570
	INDF	2020	81.731.469.000.000	76.592.955.000.000	0,06708860
	INDF	2021	99.345.618.000.000	81.731.469.000.000	0,21551245
	INDF	2022	110.830.272.000.000	99.345.618.000.000	0,11560303
	INDF	2023	111.703.611.000.000	#####	0,00787997
15	KEJU	2018	856.750.384.301	917.778.294.807	-0,06649526
	KEJU	2019	978.806.205.312	856.750.384.301	0,14246369
	KEJU	2020	900.852.668.263	978.806.205.312	-0,07964144
	KEJU	2021	1.042.307.144.847	900.852.668.263	0,15702288
	KEJU	2022			0,00197803

			1.044.368.857.579	1.042.307.144.847	
	KEJU	2023	1.019.669.802.028	1.044.368.857.579	-0,02364974
16	MLBI	2018	3.649.615.000.000	3.389.736.000.000	0,07666644
	MLBI	2019	3.711.405.000.000	3.649.615.000.000	0,01693055
	MLBI	2020	1.985.009.000.000	3.711.405.000.000	-0,46515969
	MLBI	2021	2.473.681.000.000	1.985.009.000.000	0,24618125
	MLBI	2022	3.114.907.000.000	2.473.681.000.000	0,25921936
	MLBI	2023	3.322.282.000.000	3.114.907.000.000	0,06657502
17	MYOR	2018	24.060.802.395.725	20.816.673.946.473	0,15584279
	MYOR	2019	25.026.739.472.547	24.060.802.395.725	0,04014567
	MYOR	2020	24.476.953.742.651	25.026.739.472.547	-0,02196793
	MYOR	2021	27.904.558.322.183	24.476.953.742.651	0,14003395
	MYOR	2022	30.669.405.967.404	27.904.558.322.183	0,09908229
	MYOR	2023	31.485.008.185.525	30.669.405.967.404	0,02659335
18	PANI	2018	294.974.459.837	186.058.293.567	0,58538732
	PANI	2019	230.646.056.647	294.974.459.837	-0,21808126
	PANI	2020	180.460.605.151	230.646.056.647	-0,21758643
	PANI	2021	282.803.444.000	180.460.605.151	0,56712011
	PANI	2022	577.740.011.000	282.803.444.000	1,04290302
	PANI	2023	2.158.892.494.000	577.740.011.000	2,73678896
19	PCAR	2018	176.509.268.479	135.431.651.945	0,30330883
	PCAR	2019	62.720.091.934	176.509.268.479	-0,64466403
	PCAR	2020	46.602.172.890	62.720.091.934	-0,25698175
	PCAR	2021			2,47285219

			161.842.458.341	46.602.172.890	
	PCAR	2022	228.289.602.674	161.842.458.341	0,41056683
	PCAR	2023	273.941.926.884	228.289.602.674	0,19997549
20	PSDN	2018	1.334.070.483.011	1.399.580.416.996	-0,04680684
	PSDN	2019	1.224.283.552.949	1.334.070.483.011	-0,08229470
	PSDN	2020	895.456.045.999	1.224.283.552.949	-0,26858770
	PSDN	2021	868.091.474.069	895.456.045.999	-0,03055937
	PSDN	2022	638.377.010.000	868.091.474.069	-0,26462011
	PSDN	2023	266.131.773.827	638.377.010.000	-0,58311191
21	PSGO	2018	689.687.909.455	709.125.392.593	-0,02741050
	PSGO	2019	728.562.875.731	689.687.909.455	0,05636603
	PSGO	2020	930.503.571.803	728.562.875.731	0,27717676
	PSGO	2021	1.766.254.650.794	930.503.571.803	0,89817074
	PSGO	2022	1.972.824.875.264	1.766.254.650.794	0,11695382
	PSGO	2023	2.049.487.832.334	1.972.824.875.264	0,03885948
22	ROTI	2018	2.766.545.866.684	2.491.100.179.560	0,11057190
	ROTI	2019	3.337.022.314.624	2.766.545.866.684	0,20620531
	ROTI	2020	3.212.034.546.032	3.337.022.314.624	-0,03745488
	ROTI	2021	3.287.623.237.457	3.212.034.546.032	0,02353296
	ROTI	2022	3.935.182.048.668	3.287.623.237.457	0,19696868
	ROTI	2023	3.820.532.634.926	3.935.182.048.668	-0,02913446
23	SKBM	2018	1.953.910.957.160	1.841.487.199.828	0,06105052
	SKBM	2019	2.104.704.872.583	1.953.910.957.160	0,07717543
	SKBM	2020			0,50402570

			3.165.530.224.724	2.104.704.872.583	
	SKBM	2021	3.847.887.478.570	3.165.530.224.724	0,21555860
	SKBM	2022	3.802.296.289.773	3.847.887.478.570	-0,01184837
	SKBM	2023	2.839.561.359.367	3.802.296.289.773	-0,25319829
24	SKLT	2018	1.045.029.834.378	914.188.759.779	0,14312260
	SKLT	2019	1.281.116.255.236	1.045.029.834.378	0,22591357
	SKLT	2020	1.253.700.810.596	1.281.116.255.236	-0,02139965
	SKLT	2021	1.356.846.112.540	1.253.700.810.596	0,08227266
	SKLT	2022	1.539.310.803.104	1.356.846.112.540	0,13447707
	SKLT	2023	1.794.345.306.509	1.539.310.803.104	0,16568097
25	STTP	2018	2.826.957.323.397	2.825.409.180.889	0,00054794
	STTP	2019	3.512.509.168.853	2.826.957.323.397	0,24250520
	STTP	2020	3.846.300.254.825	3.512.509.168.853	0,09502924
	STTP	2021	4.241.856.914.012	3.846.300.254.825	0,10284082
	STTP	2022	4.931.553.771.470	4.241.856.914.012	0,16259315
	STTP	2023	4.767.207.433.046	4.931.553.771.470	-0,03332547

Perhitungan FM (Ukuran Perusahaan)

No.	Code	Year	Aset	LN
1	AISA	2018	1.816.406.000.000	28,22788094
	AISA	2019	1.868.966.000.000	28,25640645
	AISA	2020	2.011.557.000.000	28,32993016
	AISA	2021	1.761.634.000.000	28,19726290
	AISA	2022	1.826.350.000.000	28,23334056
	AISA	2023	1.850.004.000.000	28,24620892
2	ALTO	2018	1.109.843.522.344	27,73524015
	ALTO	2019	1.103.450.087.164	27,72946283
	ALTO	2020	1.105.874.415.256	27,73165746
	ALTO	2021	1.089.208.965.375	27,71647283
	ALTO	2022	1.023.323.308.935	27,65407659
	ALTO	2023	983.288.148.159	27,61416805
3	CAMP	2018	1.004.275.813.783	27,63528781
	CAMP	2019	1.057.529.235.985	27,68695639
	CAMP	2020	1.086.873.666.641	27,71432650
	CAMP	2021	1.147.260.611.703	27,76839814
	CAMP	2022	1.074.777.460.412	27,70313474
	CAMP	2023	1.088.726.193.209	27,71602950
4	CEKA	2018	1.168.956.042.706	27,78713220
	CEKA	2019		27,96253791

			1.393.079.542.074	
	CEKA	2020	1.566.673.828.068	28,07997591
	CEKA	2021	1.697.387.196.209	28,16011124
	CEKA	2022	1.718.287.453.575	28,17234924
	CEKA	2023	1.893.560.797.758	28,26948019
5	CLEO	2018	833.933.861.594	27,44941993
	CLEO	2019	1.245.144.303.719	27,85027255
	CLEO	2020	1.310.940.121.622	27,90176565
	CLEO	2021	1.348.181.576.913	27,92977782
	CLEO	2022	1.790.304.606.780	28,21340689
	CLEO	2023	2.296.227.711.688	28,46228877
6	COCO	2018	162.749.739.566	25,81547952
	COCO	2019	250.442.587.742	26,24649554
	COCO	2020	263.754.414.443	26,29828426
	COCO	2021	370.684.311.428	26,63861662
	COCO	2022	485.054.412.584	26,90752691
	COCO	2023	528.959.733.486	26,99417815
7	DLTA	2018	1.523.517.170.000	28,05204271
	DLTA	2019	1.425.983.722.000	27,98588302
	DLTA	2020	1.225.580.913.000	27,83443606
	DLTA	2021	1.308.722.065.000	27,90007225
	DLTA	2022	1.307.186.367.000	27,89889813
	DLTA	2023	1.208.050.010.000	27,82002861
8	DMND	2018	4.213.314.000.000	29,06927063

	DMND	2019	5.570.651.000.000	29,34853304
	DMND	2020	5.680.638.000.000	29,36808467
	DMND	2021	6.297.287.000.000	29,47114002
	DMND	2022	6.878.297.000.000	29,55939221
	DMND	2023	7.166.880.000.000	29,60049153
9	FOOD	2018	126.697.833.403	25,56507082
	FOOD	2019	118.586.648.946	25,49890975
	FOOD	2020	113.192.236.191	25,45235342
	FOOD	2021	106.495.352.963	25,39136719
	FOOD	2022	102.297.196.494	25,35114810
	FOOD	2023	50.993.895.743	24,65497177
10	GOOD	2018	4.212.408.305.683	29,06905564
	GOOD	2019	5.063.067.672.414	29,25299367
	GOOD	2020	6.570.969.641.033	29,51368252
	GOOD	2021	6.766.602.280.143	29,54302020
	GOOD	2022	7.327.371.934.290	29,62263803
	GOOD	2023	7.427.707.902.688	29,63623843
11	HOKI	2018	758.846.556.031	27,35506543
	HOKI	2019	848.676.035.300	27,46694337
	HOKI	2020	906.924.214.166	27,53332473
	HOKI	2021	989.119.315.334	27,62008080
	HOKI	2022	811.603.660.216	27,42227795
	HOKI	2023	1.046.190.979.746	27,67617705

12	ICBP	2018	34.367.153.000.000	31,16812237
	ICBP	2019	38.709.314.000.000	31,28710136
	ICBP	2020	103.588.325.000.000	32,27144575
	ICBP	2021	118.066.628.000.000	32,40227023
	ICBP	2022	115.305.536.000.000	32,37860656
	ICBP	2023	119.267.076.000.000	32,41238643
13	IKAN	2018	81.315.831.386	25,12160656
	IKAN	2019	95.848.982.883	25,28603969
	IKAN	2020	132.538.615.751	25,61013988
	IKAN	2021	129.081.871.589	25,58371270
	IKAN	2022	125.635.186.707	25,55664820
	IKAN	2023	141.188.309.682	25,67336037
14	INDF	2018	96.537.796.000.000	32,20095572
	INDF	2019	96.198.559.000.000	32,19743549
	INDF	2020	163.136.516.000.000	32,72560849
	INDF	2021	179.356.193.000.000	32,82039485
	INDF	2022	180.433.300.000.000	32,82638230
	INDF	2023	186.587.957.000.000	32,85992386
15	KEJU	2018	536.474.210.503	27,00828433
	KEJU	2019	666.313.386.673	27,22502595
	KEJU	2020	674.806.910.037	27,23769243
	KEJU	2021	767.726.284.113	27,36669911
	KEJU	2022	860.100.358.989	27,48031492

	KEJU	2023	828.378.354.007	27,44273584
16	MLBI	2018	2.889.501.000.000	28,69210494
	MLBI	2019	2.896.950.000.000	28,69467958
	MLBI	2020	2.907.425.000.000	28,69828893
	MLBI	2021	2.922.017.000.000	28,70329525
	MLBI	2022	3.374.502.000.000	28,84726887
	MLBI	2023	3.407.442.000.000	28,85698298
17	MYOR	2018	17.591.706.426.634	30,49844868
	MYOR	2019	19.037.918.806.473	30,57745383
	MYOR	2020	19.777.500.514.550	30,61556607
	MYOR	2021	19.917.653.265.528	30,62262755
	MYOR	2022	22.276.160.695.411	30,73453820
	MYOR	2023	23.870.404.962.472	30,80366052
18	PANI	2018	149.593.161.546	25,73118519
	PANI	2019	119.708.955.785	25,50832927
	PANI	2020	112.591.210.595	25,44702949
	PANI	2021	163.913.597.000	25,82260528
	PANI	2022	28.009.932.530.000	30,96358030
	PANI	2023	33.712.005.494.000	31,14887514
19	PCAR	2018	117.423.511.774	25,48905299
	PCAR	2019	124.735.506.555	25,54946138
	PCAR	2020	103.351.122.210	25,36139798
	PCAR	2021	108.995.625.626	25,41457359

	PCAR	2022	102.809.758.188	25,35614611
	PCAR	2023	104.552.819.861	25,37295823
20	PSDN	2018	697.657.400.651	27,27099399
	PSDN	2019	763.492.320.252	27,36116890
	PSDN	2020	765.375.539.783	27,36363245
	PSDN	2021	708.894.784.885	27,28697295
	PSDN	2022	705.620.167.000	27,28234292
	PSDN	2023	151.973.453.634	25,74697170
21	PSGO	2018	3.357.068.735.530	28,84208931
	PSGO	2019	3.255.607.109.573	28,81139989
	PSGO	2020	3.401.723.398.441	28,85530330
	PSGO	2021	3.731.907.652.769	28,94794065
	PSGO	2022	4.140.857.067.187	29,05192390
	PSGO	2023	4.181.183.763.101	29,06161552
22	ROTI	2018	4.393.810.380.883	29,11121793
	ROTI	2019	4.682.083.844.951	29,17476439
	ROTI	2020	4.452.166.671.985	29,12441199
	ROTI	2021	4.191.284.422.677	29,06402835
	ROTI	2022	4.130.321.616.083	29,04937639
	ROTI	2023	3.943.518.425.042	29,00309444
23	SKBM	2018	1.771.365.972.009	28,20277210
	SKBM	2019	1.820.383.352.812	28,23006823
	SKBM	2020	1.768.660.546.754	28,20124362

	SKBM	2021	1.970.428.120.056	28,30927195
	SKBM	2022	2.042.199.577.083	28,34504857
	SKBM	2023	1.839.622.473.747	28,24058149
24	SKLT	2018	747.293.725.435	27,33972415
	SKLT	2019	790.845.543.826	27,39636852
	SKLT	2020	773.863.042.440	27,37466075
	SKLT	2021	889.125.250.792	27,51350395
	SKLT	2022	1.033.289.474.829	27,66376849
	SKLT	2023	1.282.739.303.035	27,88001899
25	STTP	2018	2.631.189.810.030	28,59845726
	STTP	2019	2.881.563.083.954	28,68935400
	STTP	2020	3.448.995.059.882	28,86910402
	STTP	2021	3.919.243.683.748	28,99691981
	STTP	2022	4.590.737.849.889	29,15506188
	STTP	2023	5.482.234.635.262	29,33253391

Perhitungan DER (Leverage)

No.	Code	Year	Ekuitas	Liabilitas	DER
1	AISA	2018	- 3.450.942.000.000	5.267.348.000.000	-1,52635078
	AISA	2019	- 1.657.853.000.000	3.526.819.000.000	-2,12734121
	AISA	2020	828.257.000.000	1.183.300.000.000	1,42866284
	AISA	2021	818.890.000.000	942.744.000.000	1,15124620
	AISA	2022	777.861.000.000	1.048.489.000.000	1,34791306
	AISA	2023	968.198.000.000	881.806.000.000	0,91077032
2	ALTO	2018	387.126.677.545	722.716.844.799	1,86687430
	ALTO	2019	380.730.523.614	722.719.563.550	1,89824435
	ALTO	2020	372.883.080.340	732.991.334.916	1,96574040
	ALTO	2021	363.835.661.084	725.373.304.291	1,99368391
	ALTO	2022	348.916.160.333	674.407.148.602	1,93286303
	ALTO	2023	323.765.890.496	659.522.257.663	2,03703440
3	CAMP	2018	885.422.598.655	118.853.215.128	0,13423332
	CAMP	2019	935.392.483.850	122.136.752.135	0,13057273
	CAMP	2020	961.711.929.701	125.161.736.940	0,13014473
	CAMP	2021	1.022.814.971.131	124.445.640.572	0,12166975
	CAMP	2022	941.454.031.015	133.323.429.397	0,14161438
	CAMP	2023	952.639.271.054	136.086.922.155	0,14285252
4	CEKA	2018	976.647.575.842	192.308.466.864	0,19690672
	CEKA	2019			0,23140287

			1.131.294.696.834	261.784.845.240	
	CEKA	2020	1.260.714.994.864	305.958.833.204	0,24268676
	CEKA	2021	1.387.366.962.835	310.020.233.374	0,22345943
	CEKA	2022	1.550.042.869.748	168.244.583.827	0,10854189
	CEKA	2023	1.642.285.662.293	251.275.135.465	0,15300331
5	CLEO	2018	635.478.469.892	198.455.391.702	0,31229286
	CLEO	2019	766.299.436.026	478.844.867.693	0,62487958
	CLEO	2020	894.746.110.680	416.194.010.942	0,46515319
	CLEO	2021	1.001.579.893.307	346.601.683.606	0,34605495
	CLEO	2022	1.209.171.716.345	581.132.890.435	0,48060410
	CLEO	2023	1.514.585.030.778	781.642.680.910	0,51607712
6	COCO	2018	50.216.465.430	112.533.274.136	2,24096366
	COCO	2019	109.361.193.193	141.081.394.549	1,29004988
	COCO	2020	112.068.982.561	151.685.431.882	1,35350057
	COCO	2021	218.832.136.935	151.852.174.493	0,69392081
	COCO	2022	204.293.087.838	280.761.324.746	1,37430653
	COCO	2023	150.603.066.920	378.356.666.566	2,51227730
7	DLTA	2018	1.284.163.814.000	239.353.356.000	0,18638849
	DLTA	2019	1.213.563.332.000	212.420.390.000	0,17503857
	DLTA	2020	1.019.898.963.000	205.681.950.000	0,20166895
	DLTA	2021	1.010.000.000.000	260.000.000.000	0,25742574
	DLTA	2022	1.000.775.865.000	306.410.502.000	0,30617295
	DLTA	2023	934.414.260.000	273.635.750.000	0,29284201
8	DMND	2018	2.925.263.000.000	1.288.051.000.000	0,44031973

	DMND	2019	3.283.591.000.000	2.287.060.000.000	0,69651184
	DMND	2020	4.655.596.000.000	1.025.042.000.000	0,22017417
	DMND	2021	5.019.381.000.000	1.277.906.000.000	0,25459434
	DMND	2022	5.411.262.000.000	1.467.035.000.000	0,27110774
	DMND	2023	5.831.732.000.000	1.335.148.000.000	0,22894536
9	FOOD	2018	54.969.911.530	71.727.921.873	1,30485787
	FOOD	2019	74.051.619.874	44.535.029.072	0,60140520
	FOOD	2020	56.241.516.258	56.950.719.933	1,01260997
	FOOD	2021	43.740.688.728	62.754.664.235	1,43469767
	FOOD	2022	41.655.447.592	60.641.748.902	1,45579396
	FOOD	2023	21.426.725.878	29.567.169.865	1,37992011
10	GOOD	2018	2.489.408.476.680	1.722.999.829.003	0,69213223
	GOOD	2019	2.765.520.764.915	2.297.546.907.499	0,83078274
	GOOD	2020	2.894.436.789.153	3.676.532.851.880	1,27020665
	GOOD	2021	3.030.658.030.412	3.735.944.249.731	1,23271719
	GOOD	2022	3.351.444.502.184	3.975.927.432.106	1,18633247
	GOOD	2023	3.909.211.386.219	3.518.496.516.469	0,90005276
11	HOKI	2018	563.167.578.239	195.678.977.792	0,34746137
	HOKI	2019	641.567.444.819	207.108.590.481	0,32281655
	HOKI	2020	662.560.916.609	244.363.297.557	0,36881635
	HOKI	2021	668.660.599.446	320.458.715.888	0,47925467
	HOKI	2022	668.859.547.083	142.744.113.133	0,21341418
	HOKI	2023	661.573.606.369	384.617.373.377	0,58136747

12	ICBP	2018	22.707.150.000.000	11.660.003.000.000	0,51349478
	ICBP	2019	26.671.104.000.000	12.038.210.000.000	0,45135777
	ICBP	2020	50.318.053.000.000	53.270.272.000.000	1,05867117
	ICBP	2021	54.723.863.000.000	63.342.765.000.000	1,15749806
	ICBP	2022	57.473.007.000.000	57.832.529.000.000	1,00625549
	ICBP	2023	62.104.033.000.000	57.163.043.000.000	0,92044011
13	IKAN	2018	11.879.302.046	69.436.529.340	5,84516911
	IKAN	2019	33.568.484.722	62.280.498.161	1,85532647
	IKAN	2020	69.133.692.905	63.404.922.846	0,91713490
	IKAN	2021	70.724.745.093	58.357.126.496	0,82513025
	IKAN	2022	72.756.417.261	52.878.769.446	0,72679183
	IKAN	2023	73.686.172.369	67.502.137.313	0,91607604
14	INDF	2018	49.916.800.000.000	46.620.996.000.000	0,93397405
	INDF	2019	54.202.488.000.000	41.996.071.000.000	0,77479969
	INDF	2020	79.138.044.000.000	83.998.472.000.000	1,06141709
	INDF	2021	86.632.111.000.000	92.724.082.000.000	1,07032001
	INDF	2022	93.623.038.000.000	86.810.262.000.000	0,92723184
	INDF	2023	100.464.891.000.000	86.123.066.000.000	0,85724540
15	KEJU	2018	374.784.906.962	161.689.303.541	0,43141893
	KEJU	2019	435.693.976.887	230.619.409.786	0,52931512
	KEJU	2020	440.900.964.118	233.905.945.919	0,53051811
	KEJU	2021	585.825.528.987	181.900.755.126	0,31050329
	KEJU	2022	703.505.819.337	156.594.539.652	0,22259168

	KEJU	2023	670.772.958.412	157.605.395.595	0,23496087
16	MLBI	2018	1.167.536.000.000	1.721.965.000.000	1,47487101
	MLBI	2019	1.146.007.000.000	1.750.943.000.000	1,52786414
	MLBI	2020	1.433.406.000.000	1.474.019.000.000	1,02833321
	MLBI	2021	1.099.157.000.000	1.822.860.000.000	1,65841640
	MLBI	2022	1.073.275.000.000	2.301.227.000.000	2,14411684
	MLBI	2023	1.391.455.000.000	2.015.987.000.000	1,44883377
17	MYOR	2018	8.542.544.481.694	9.049.161.944.940	1,05930522
	MYOR	2019	9.899.940.195.318	9.137.978.611.155	0,92303372
	MYOR	2020	11.271.468.049.958	8.506.032.464.592	0,75465169
	MYOR	2021	11.360.031.396.135	8.557.621.869.393	0,75330970
	MYOR	2022	12.834.694.090.515	9.441.466.604.896	0,73562070
	MYOR	2023	15.282.089.186.736	8.588.315.775.736	0,56198571
18	PANI	2018	39.864.128.547	109.729.032.999	2,75257574
	PANI	2019	39.964.399.790	79.744.555.995	1,99538981
	PANI	2020	39.964.889.056	72.626.321.539	1,81725318
	PANI	2021	41.980.901.000	121.932.696.000	2,90448021
	PANI	2022	7.510.397.709.000	20.499.534.821.000	2,72948725
	PANI	2023	19.089.035.461.000	14.622.970.033.000	0,76604028
19	PCAR	2018	88.450.301.317	28.973.210.457	0,32756486
	PCAR	2019	84.232.092.402	40.503.414.152	0,48085490
	PCAR	2020	63.670.233.322	39.680.888.888	0,62322512
	PCAR	2021	65.022.002.999	43.973.622.627	0,67628834

	PCAR	2022	61.178.353.928	41.631.404.260	0,68049239
	PCAR	2023	66.832.180.628	37.720.639.233	0,56440833
20	PSDN	2018	242.897.129.653	454.760.270.998	1,87223403
	PSDN	2019	175.963.488.806	587.528.831.446	3,33892466
	PSDN	2020	120.151.540.897	645.223.998.886	5,37008509
	PSDN	2021	48.717.502.312	660.177.282.573	13,55113155
	PSDN	2022	39.120.716.000	666.499.451.000	17,03699521
	PSDN	2023	66.082.211.930	85.891.241.704	1,29976342
21	PSGO	2018	600.004.785.290	2.757.063.950.240	4,59506994
	PSGO	2019	1.177.120.908.313	2.078.486.201.260	1,76573722
	PSGO	2020	1.210.227.962.735	2.191.495.435.706	1,81081210
	PSGO	2021	1.424.812.031.387	2.307.095.621.382	1,61922806
	PSGO	2022	1.686.092.119.450	2.454.764.947.737	1,45589017
	PSGO	2023	2.237.120.695.275	1.944.063.067.826	0,86900232
22	ROTI	2018	2.916.901.120.111	1.476.909.260.772	0,50632819
	ROTI	2019	3.092.597.379.097	1.589.486.465.854	0,51396489
	ROTI	2020	3.227.671.047.731	1.224.495.624.254	0,37937436
	ROTI	2021	2.849.419.530.726	1.341.864.891.951	0,47092570
	ROTI	2022	2.681.158.538.764	1.449.163.077.319	0,54049884
	ROTI	2023	2.393.431.575.281	1.550.086.849.761	0,64764202
23	SKBM	2018	1.040.576.552.571	730.789.419.438	0,70229280
	SKBM	2019	1.035.820.381.000	784.562.971.811	0,75743149
	SKBM	2020	961.981.659.335	806.678.887.419	0,83855953

	SKBM	2021	992.485.493.010	977.942.627.046	0,98534702
	SKBM	2022	1.073.965.710.489	968.233.866.594	0,90155007
	SKBM	2023	1.067.279.217.885	772.343.255.862	0,72365623
24	SKLT	2018	339.236.007.000	408.057.718.435	1,20287266
	SKLT	2019	380.381.947.966	410.463.595.860	1,07908274
	SKLT	2020	406.954.570.727	366.908.471.713	0,90159565
	SKLT	2021	541.837.229.228	347.288.021.564	0,64094529
	SKLT	2022	590.753.527.421	442.535.947.408	0,74910420
	SKLT	2023	816.943.780.892	465.795.522.143	0,57016839
25	STTP	2018	1.646.387.946.952	984.801.863.078	0,59815906
	STTP	2019	2.148.007.007.980	733.556.075.974	0,34150544
	STTP	2020	2.673.298.199.144	775.696.860.738	0,29016473
	STTP	2021	3.300.848.622.529	618.395.061.219	0,18734427
	STTP	2022	3.928.398.773.915	662.339.075.974	0,16860281
	STTP	2023	4.847.511.375.575	634.723.259.687	0,13093796



LAMPIRAN 4
HASIL *OUTPUT* SPSS VERSI 25

Hasil Output SPSS Versi 25

- **STATISTIK DESKRIPTIF**

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SALES GROWTH	156	-,6447	2,7368	,100375	,3624692
TRRit	156	-5,9346	2,4300	,786202	,6172210
SIZE	156	24,6550	32,8599	28,259918	1,8182185
DER	156	-2,1273	17,0370	1,102998	1,8848987
DAC	156	-,0460	,0565	,000887	,0136882
Valid N (listwise)	156				

- **UJI NORMALITAS**

One-Sample Kolmogorov-Smirnov Test

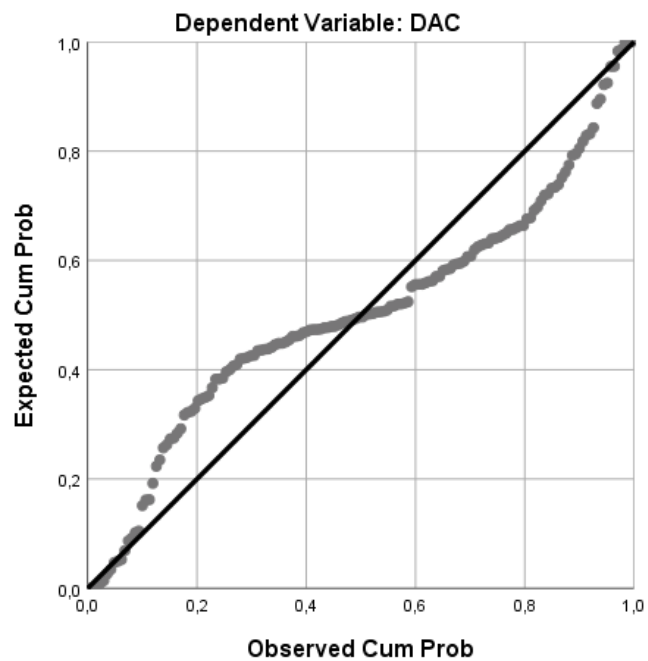
		Unstandardized Residual
N		156
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,01310193
Most Extreme Differences	Absolute	,150
	Positive	,135
	Negative	-,150
Test Statistic		,150
Asymp. Sig. (2-tailed)		,200 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Normal P-P Plot of Regression Standardized Residual



- **UJI MULTIKOLINEARITAS**

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	SALES GROWTH	,983	1,018
	TRRit	,998	1,002
	SIZE	,971	1,030
	DER	,979	1,021

a. Dependent Variable: DAC

Sumber : outputs data spss (2024)

- **Uji Heteroskedastisitas**

- Uji autokorelasi

Model Summary^b

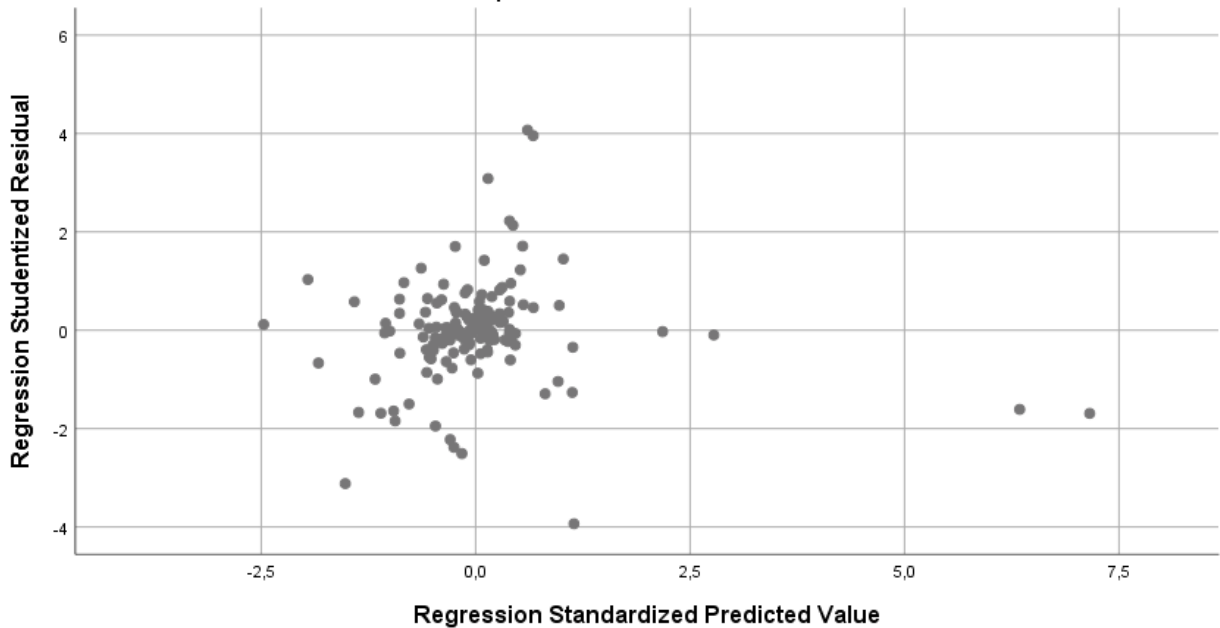
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,290 ^a	,084	,060	,0132743	2,334

a. Predictors: (Constant), DER, TRRit, SALES GROWTH, SIZE

b. Dependent Variable: DAC

Scatterplot

Dependent Variable: DAC



- Analisis Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,003	,017		-,181	,857
	SALES GROWTH	,011	,003	,281	3,570	,000
	TRRit	,001	,002	,051	,651	,516
	SIZE	7,524E-5	,001	,010	,126	,900

DER	-9,934E-5	,001	-,014	-,174	,862
-----	-----------	------	-------	-------	------

a. Dependent Variable: DAC

- **Uji Koefisien Determinasi (adjusted R2)**

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,290 ^a	,084	,060	,0132743

a. Predictors: (Constant), DER, TRRit, SALES GROWTH, SIZE

b. Dependent Variable: DAC

- **Uji statistik (t)**

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,003	,017		-,181	,857
	SALES GROWTH	,011	,003	,281	3,570	,000
	TRRit	,001	,002	,051	,651	,516
	SIZE	7,524E-5	,001	,010	,126	,900
	DER	-9,934E-5	,001	-,014	-,174	,862

a. Dependent Variable: DAC

- **Uji Simultan (Uji Statistik F)**

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,002	4	,001	3,454	,010 ^b
	Residual	,027	151	,000		
	Total	,029	155			

a. Dependent Variable: DAC

b. Predictors: (Constant), DER, TRRit, SALES GROWTH, SIZE



LAMPIRAN 5

LAPORAN KEUANGAN PERUSAHAAN

**PT ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/1 Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN**

31 DESEMBER 2018

(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENT OF
FINANCIAL POSITION**

31 DECEMBER 2018

(Expressed in millions of Rupiah, unless otherwise stated)

	<u>Catatan/ Notes</u>	<u>31/12/2018</u>	<u>31/12/2017¹⁾</u>	<u>01/01/2017¹⁾</u>	
ASET LANCAR					CURRENT ASSETS
Kas dan setara kas	2c,2o,4,6c	49,082	262,292	531,583	Cash and cash equivalents
Piutang usaha, setelah dikurangi penyisihan penurunan nilai sebesar Rp 24.907 (31/12/2017: Rp 23.303) (01/01/2017: Rp 23.110)					Trade receivables, net of provision for impairment of Rp 24,907 (31/12/2017: Rp 23,303) (01/01/2017: Rp 23,110)
Pihak ketiga	2d,5	295,436	71,302	43,047	Third parties
Pihak berelasi	2d,2o,5,6c	321,188	476,236	484,226	Related parties
Piutang lain-lain					Other receivables
Pihak ketiga	2d,36	41,375	154,055	48,552	Third parties
Pihak berelasi	2d,2o,6c	5,430	3,156	3,301	Related party
Persediaan	2e,3,7	2,368,363	1,993,195	2,097,204	Inventories
Aset biologis	2h,3,13	174,827	259,627	293,177	Biological assets
Uang muka	8	182,241	173,424	181,536	Advances
Pajak dibayar dimuka	9	1,062,686	1,087,161	662,095	Prepaid taxes
Total aset lancar		<u>4,500,628</u>	<u>4,480,448</u>	<u>4,344,721</u>	Total current assets
ASET TIDAK LANCAR					NON-CURRENT ASSETS
Investasi pada ventura bersama	2b,10	172,966	188,035	271,687	Investments in joint ventures
Piutang jangka panjang					Long-term receivables
Pihak ketiga	2d,36	70,133	76,678	86,672	Third parties
Pihak berelasi	2d,2o,6c,36	469,119	370,696	367,632	Related parties
Aset pajak tangguhan, bersih	2p,3,18c	838,940	943,511	958,494	Deferred tax assets, net
Tanaman produktif					Bearer plants
Tanaman menghasilkan, setelah dikurangi akumulasi penyusutan sebesar Rp 2.280.580 (31/12/2017: Rp 2.026.754) (01/01/2017: Rp 1.775.210)					Mature plantations, net of accumulated depreciation of Rp 2,280,580 (31/12/2017: Rp 2,026,754) (01/01/2017: Rp 1,775,210)
Tanaman belum menghasilkan	2f,2j,11a	5,681,689	5,154,777	4,645,579	Immature plantations
Aset tetap, setelah dikurangi akumulasi penyusutan sebesar Rp 6.019.488 (31/12/2017: Rp 5.142.303) (01/01/2017: Rp 4.325.739)	2f,2j,11b	1,367,116	1,592,437	2,029,323	Fixed assets, net of accumulated depreciation of Rp 6,019,488 (31/12/2017: Rp 5,142,303) (01/01/2017: Rp 4,325,739)
Aset biologis	2g,2j,12	10,219,013	10,152,225	10,027,968	Biological assets
Goodwill	2h,13	149,489	132,923	45,283	Goodwill
Perkebunan plasma	2i,14	867,926	833,692	631,941	Plasma plantations
Tagihan restitusi pajak	2k	2,018,680	1,027,079	878,711	Claims for tax refunds
Aset lain-lain	2w	445,317	111,157	112,216	Other assets
Total aset tidak lancar		<u>22,356,339</u>	<u>20,639,161</u>	<u>20,111,457</u>	Total non-current assets
TOTAL ASET		<u>26,856,967</u>	<u>25,119,609</u>	<u>24,456,178</u>	TOTAL ASSETS

¹⁾ Lihat Catatan 3

See Note 3 ¹⁾

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/2 Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2018**

(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
31 DECEMBER 2018**

(Expressed in millions of Rupiah, unless otherwise stated)

	Catatan/ Notes	31/12/2018	31/12/2017^{*)}	01/01/2017^{*)}	
					CURRENT LIABILITIES
LIABILITAS JANGKA PENDEK					
Uang muka pelanggan					Advances from customers
Pihak ketiga	15	325,856	252,446	503,507	Third parties
Pihak berelasi	20,6c,15	31,299	-	16,914	Related parties
Utang usaha					Trade payables
Pihak ketiga	21,16	1,057,257	804,718	905,834	Third parties
Pihak berelasi	21,20,6c,16	31,574	27,795	34,274	Related parties
Liabilitas lain-lain					Other liabilities
Pihak ketiga	21	118,726	87,784	58,081	Third parties
Pihak berelasi	21,20,6c	413	391	3,934	Related parties
Akrual	17	155,572	130,891	93,921	Accruals
Utang pajak	2p,18b	137,799	328,460	272,697	Taxes payable
Kewajiban imbalan kerja	2s,20	93,034	76,932	68,592	Employee benefits obligations
Pinjaman bank jangka pendek	2q,19	1,125,000	600,000	400,000	Short-term bank loans
Bagian pinjaman bank jangka panjang yang jatuh tempo dalam waktu satu tahun	2q	-	-	1,585,213	Current maturities of long-term bank loans
Total liabilitas jangka pendek		<u>3,076,530</u>	<u>2,309,417</u>	<u>3,942,967</u>	Total current liabilities
					NON-CURRENT LIABILITIES
Pinjaman bank jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun	2q,19	3,606,303	3,369,334	2,115,811	Long-term bank loans, net of current maturities
Liabilitas lain-lain	2w	-	29,458	-	Other liabilities
Liabilitas pajak tangguhan, bersih	2p,3,18c	116,217	88,812	67,151	Deferred tax liabilities, net
Kewajiban imbalan kerja	2s,20	583,395	610,111	516,885	Employee benefits obligations
Total liabilitas jangka panjang		<u>4,305,915</u>	<u>4,097,715</u>	<u>2,699,847</u>	Total non-current liabilities
Total liabilitas		<u>7,382,445</u>	<u>6,407,132</u>	<u>6,642,814</u>	Total liabilities
					EQUITY
EKUITAS					
Ekuitas yang dapat diatribusikan kepada pemilik Perusahaan:					Equity attributable to owners of the Company:
Modal saham	21	962,344	962,344	962,344	Share capital
Tambahan modal disetor	2b,22	3,878,995	3,878,995	3,878,995	Additional paid-in capital
Komponen ekuitas lainnya	23	(33,444)	(33,444)	-	Other components of equity
Saldo laba:					Retained earnings:
Dicadangkan	25	192,500	192,500	157,500	Appropriated
Belum dicadangkan	3	13,989,234	13,235,408	12,348,610	Unappropriated
		<u>18,989,629</u>	<u>18,235,803</u>	<u>17,347,449</u>	
Kepentingan nonpengendali	2b,3,24	484,893	476,674	465,915	Non-controlling interests
Total ekuitas		<u>19,474,522</u>	<u>18,712,477</u>	<u>17,813,364</u>	Total equity
TOTAL LIABILITAS DAN EKUITAS		<u>26,856,967</u>	<u>25,119,609</u>	<u>24,456,178</u>	TOTAL LIABILITIES AND EQUITY

^{*)} Lihat Catatan 3

See Note 3 ^{*)}

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 2 Schedule

**LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2018**

(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED
31 DECEMBER 2018**

(Expressed in millions of Rupiah, unless otherwise stated)

	<u>2018</u>	<u>Catatan/ Notes</u>	<u>2017^{*)}</u>	
Pendapatan bersih	19,084,387	2m,2o,2v,28	17,305,688	Net revenue
Beban pokok pendapatan	<u>(15,544,881)</u>	2m,2o,29	<u>(13,160,438)</u>	Cost of revenue
Laba bruto	<u>3,539,506</u>		<u>4,145,250</u>	Gross profit
Beban umum dan administrasi	(786,046)	2m,30	(756,418)	General and administrative expenses
Beban penjualan	(427,554)	2m,2o,30	(337,933)	Selling expenses
Biaya pendanaan	(225,057)	2m,31	(132,446)	Finance cost
Keuntungan selisih kurs, bersih	66,114	2n	4,912	Foreign exchange gains, net
Penghasilan bunga	25,774	2o,32	24,005	Interest income
Bagian atas hasil bersih ventura bersama	(15,069)	2b,10	(83,652)	Share of results of joint ventures
Lain-lain, bersih	<u>29,412</u>	3,33	<u>16,328</u>	Others, net
	<u>(1,332,426)</u>		<u>(1,265,204)</u>	
Laba sebelum pajak penghasilan	2,207,080		2,880,046	Profit before income tax
Beban pajak penghasilan	<u>(686,357)</u>	2p,3,18a	<u>(810,260)</u>	Income tax expense
Laba tahun berjalan	<u>1,520,723</u>		<u>2,069,786</u>	Profit for the year
Penghasilan komprehensif lain:				Other comprehensive income:
Pos-pos yang tidak akan direklasifikasi ke laba rugi:				Items not to be reclassified to profit or loss:
Pengukuran kembali atas kewajiban imbalan pasca kerja	23,219	2s,20	(24,480)	Remeasurements from post-employment benefit obligations
Pos-pos yang akan direklasifikasi ke laba rugi:				Items to be reclassified to profit or loss:
Lindung nilai arus kas	178,505	2w,19	(41,672)	Cashflow hedge
Pajak penghasilan terkait	<u>(50,431)</u>	18c	<u>16,538</u>	Related income tax
	<u>151,293</u>		<u>(49,614)</u>	
Total laba komprehensif	<u>1,672,016</u>		<u>2,020,172</u>	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik Perusahaan	1,438,511		1,968,027	Owners of the Company
Kepentingan nonpengendali	<u>82,212</u>		<u>101,759</u>	Non-controlling interests
	<u>1,520,723</u>		<u>2,069,786</u>	
Total laba komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik Perusahaan	1,589,141		1,918,787	Owners of the Company
Kepentingan nonpengendali	<u>82,875</u>		<u>101,385</u>	Non-controlling interests
	<u>1,672,016</u>		<u>2,020,172</u>	
Laba per saham dasar/dilusi (Rupiah penuh)	<u>747.40</u>	2t,34	<u>1,022.52</u>	Basic/diluted earnings per share (full amount)

^{*)} Lihat Catatan 3

See Note 3 ^{*)}

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 3 Schedule

**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2018**
(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED
31 DECEMBER 2018**
(Expressed in millions of Rupiah, unless otherwise stated)

	Catatan/ Notes	Modal saham/ Share capital	Tambahan modal disetor/ Additional paid-in capital	Komponen ekuitas lainnya/ Other components of equity	Saldo laba/Retained earnings		Total/ Total	Kepentingan nonpengendali/ Non-controlling interests	Total ekuitas/ Total equity	
					Dicadangkan/ Appropriated	Belum dicadangkan/ Unappropriated				
2017										2017
Saldo 1 Januari 2017		962,344	3,878,995	-	157,500	12,136,445	17,135,284	458,198	17,593,482	Balance at 1 January 2017
Penyesuaian sehubungan dengan penerapan PSAK No. 69	3	-	-	-	-	212,165	212,165	7,717	219,882	Adjustment in relation to implementation of PSAK No.69
Saldo 1 Januari 2017 setelah penyesuaian		962,344	3,878,995	-	157,500	12,348,610	17,347,449	465,915	17,813,364	Balance at 1 January 2017 after adjustment
Pembentukan cadangan umum	25	-	-	-	35,000	(35,000)	-	-	-	Allocation for general reserves
Selisih transaksi dengan pihak nonpengendali	23	-	-	(33,444)	-	-	(33,444)	(14,556)	(48,000)	Difference from transactions with non-controlling parties
Dividen kas	2u,26	-	-	-	-	(996,989)	(996,989)	(76,070)	(1,073,059)	Cash dividends
Laba komprehensif tahun berjalan ^{*)}		-	-	-	-	1,918,787	1,918,787	101,385	2,020,172	Comprehensive income for the year ^{*)}
Saldo 31 Desember 2017		<u>962,344</u>	<u>3,878,995</u>	<u>(33,444)</u>	<u>192,500</u>	<u>13,235,408</u>	<u>18,235,803</u>	<u>476,674</u>	<u>18,712,477</u>	Balance at 31 December 2017
2018										2018
Saldo 1 Januari 2018		962,344	3,878,995	(33,444)	192,500	13,235,408	18,235,803	476,674	18,712,477	Balance at 1 January 2018
Dividen kas	2u,26	-	-	-	-	(835,315)	(835,315)	(74,656)	(909,971)	Cash dividends
Laba komprehensif tahun berjalan		-	-	-	-	1,589,141	1,589,141	82,875	1,672,016	Comprehensive income for the year
Saldo 31 Desember 2018		<u>962,344</u>	<u>3,878,995</u>	<u>(33,444)</u>	<u>192,500</u>	<u>13,989,234</u>	<u>18,989,629</u>	<u>484,893</u>	<u>19,474,522</u>	Balance at 31 December 2018

^{*)} Lihat Catatan 3

See Note 3 ^{*)}

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 4 Schedule

**LAPORAN ARUS KAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2018**

(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
31 DECEMBER 2018**

(Expressed in millions of Rupiah, unless otherwise stated)

	<u>2018</u>	<u>2017</u>	
Arus kas dari aktivitas operasi			Cash flows from operating activities
Penerimaan dari pelanggan	19,118,173	17,018,349	Receipts from customers
Penerimaan penghasilan bunga, bersih	23,773	24,442	Receipts of interest income, net
Pembayaran kepada pemasok dan karyawan	(15,591,781)	(12,744,315)	Payments to suppliers and employees
Pembayaran pajak	(1,090,792)	(933,423)	Payments of taxes
Pembayaran beban operasional lainnya	<u>(414,138)</u>	<u>(523,231)</u>	Payments for other operational expenses
Arus kas bersih yang diperoleh dari aktivitas operasi	<u>2,045,235</u>	<u>2,841,822</u>	Net cash flows provided by operating activities
Arus kas dari aktivitas investasi			Cash flows from investing activities
Penambahan aset tetap	(939,268)	(1,038,890)	Additions of fixed assets
Penambahan tanaman produktif	(637,609)	(623,795)	Additions of bearer plants
Penambahan aset biologis	(31,891)	(90,819)	Additions of biological assets
Penambahan piutang pihak berelasi	<u>(69,999)</u>	<u>-</u>	Additions of due from related parties
Arus kas bersih yang digunakan untuk aktivitas investasi	<u>(1,678,767)</u>	<u>(1,753,504)</u>	Net cash flows used in investing activities
Arus kas dari aktivitas pendanaan			Cash flows from financing activities
Penerimaan pinjaman bank	1,225,000	5,020,750	Proceeds from bank loans
Pembayaran pinjaman bank	(700,000)	(5,176,759)	Payment of bank loans
Pembayaran dividen kas	(835,247)	(996,896)	Payment of cash dividends
Pembayaran dividen kas kepada pemegang saham nonpengendali	(74,656)	(76,070)	Payments of cash dividends to non-controlling shareholders
Pembayaran biaya pendanaan	(224,429)	(84,643)	Payment of finance cost
Pembayaran atas akuisisi saham pihak nonpengendali	<u>-</u>	<u>(48,000)</u>	Payment for acquisition of non-controlling shares
Arus kas bersih yang digunakan untuk aktivitas pendanaan	<u>(609,332)</u>	<u>(1,361,618)</u>	Net cash flows used in financing activities
Penurunan bersih kas dan setara kas	<u>(242,864)</u>	<u>(273,300)</u>	Net decrease in cash and cash equivalents
Dampak perubahan selisih kurs terhadap kas dan setara kas	<u>29,654</u>	<u>4,009</u>	Effect of exchange rate changes on cash and cash equivalents
Kas dan setara kas pada awal tahun	<u>262,292</u>	<u>531,583</u>	Cash and cash equivalents at the beginning of the year
Kas dan setara kas pada akhir tahun	<u><u>49,082</u></u>	<u><u>262,292</u></u>	Cash and cash equivalents at the end of 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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/1 Schedule

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

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

	<u>2019</u>	<u>Catatan/ Notes</u>	<u>2018</u>	
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	383,366	2c,2o,4,6c	49,082	Cash and cash equivalents
Piutang usaha, setelah dikurangi penyisihan penurunan nilai sebesar Rp 23.910 (2018: Rp 24.907)				Trade receivables, net of provision for impairment of Rp 23,910 (2018: Rp 24,907)
Pihak ketiga	356,095	2d,5	295,436	Third parties
Pihak berelasi	12,644	2d,2o,5,6c	321,188	Related parties
Piutang lain-lain				Other receivables
Pihak ketiga	384,290	2d,36	41,375	Third parties
Pihak berelasi	5,215	2d,2o,6c	5,430	Related party
Persediaan	1,974,035	2e,7	2,368,363	Inventories
Aset biologis	186,748	2h,13	174,827	Biological assets
Uang muka	153,854	8	182,241	Advances
Pajak dibayar dimuka	1,015,764	9	1,062,686	Prepaid taxes
Total aset lancar	<u>4,472,011</u>		<u>4,500,628</u>	Total current assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi pada ventura bersama	167,067	2b,10	172,966	Investments in joint ventures
Piutang jangka panjang				Long-term receivables
Pihak ketiga	-	2d,36	70,133	Third party
Pihak berelasi	450,350	2d,2o,6c,36	469,119	Related parties
Aset pajak tangguhan, bersih	825,031	2p,18c	838,940	Deferred tax assets, net
Tanaman produktif				Bearer plants
Tanaman menghasilkan, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 2.662.782 (2018: Rp 2.280.580)	5,423,078	2f,2j,11a	5,681,689	Mature plantations, net of accumulated depreciation and impairment of Rp 2,662,782 (2018: Rp 2,280,580)
Tanaman belum menghasilkan	1,567,434	2f,2j,11b	1,367,116	Immature plantations
Aset tetap, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 6.968.437 (2018: Rp 6.019.488)	9,841,623	2g,2j,12	10,219,013	Fixed assets, net of accumulated depreciation and impairment of Rp 6,968,437 (2018: Rp 6,019,488)
Aset biologis	171,561	2h,13	149,489	Biological assets
Goodwill	55,951	2b	55,951	Goodwill
Perkebunan plasma	1,198,863	2i,14	867,926	Plasma plantations
Tagihan restitusi pajak	2,706,543	18d	2,018,680	Claims for tax refunds
Aset lain-lain	94,612	2k,2w	445,317	Other assets
Total aset tidak lancar	<u>22,502,113</u>		<u>22,356,339</u>	Total non-current assets
TOTAL ASET	<u>26,974,124</u>		<u>26,856,967</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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/2 Schedule

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

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

	<u>2019</u>	<u>Catatan/ Notes</u>	<u>2018</u>	
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Uang muka pelanggan				Advances from customers
Pihak ketiga	72,968	15	325,856	Third parties
Pihak berelasi	16,232	20,6c,15	31,299	Related parties
Utang usaha				Trade payables
Pihak ketiga	801,001	2l,16	1,057,257	Third parties
Pihak berelasi	25,844	2l,20,6c,16	31,574	Related parties
Liabilitas lain-lain				Other liabilities
Pihak ketiga	161,050	2l	118,726	Third parties
Pihak berelasi	400	2l,20,6c	413	Related parties
Akrual	152,327	17	155,572	Accruals
Utang pajak	91,866	2p,18b	137,799	Taxes payable
Kewajiban imbalan kerja	95,077	2s,20	93,034	Employee benefits obligations
Pinjaman bank jangka pendek	150,000	2q,19	1,125,000	Short-term bank loans
Total liabilitas jangka pendek	1,566,765		3,076,530	Total current liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Pinjaman bank jangka panjang	5,535,466	2q,19	3,606,303	Long-term bank loans
Liabilitas pajak tangguhan, bersih	142,484	2p,18c	116,217	Deferred tax liabilities, net
Kewajiban imbalan kerja	651,344	2s,20	583,395	Employee benefits obligations
Liabilitas lain-lain	99,538	2q,2w	-	Other liabilities
Total liabilitas jangka panjang	6,428,832		4,305,915	Total non-current liabilities
Total liabilitas	7,995,597		7,382,445	Total liabilities
EKUITAS				EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik Perusahaan:				Equity attributable to owners of the Company:
Modal saham	962,344	21	962,344	Share capital
Tambahan modal disetor	3,878,995	2b,22	3,878,995	Additional paid-in capital
Komponen ekuitas lainnya	(164,066)	23	(33,444)	Other components of equity
Saldo laba:		25		Retained earnings:
Dicadangkan	192,500		192,500	Appropriated
Belum dicadangkan	13,651,380		13,989,234	Unappropriated
	18,521,153		18,989,629	
Kepentingan nonpengendali	457,374	2b,24	484,893	Non-controlling interests
Total ekuitas	18,978,527		19,474,522	Total equity
TOTAL LIABILITAS DAN EKUITAS	26,974,124		26,856,967	TOTAL LIABILITIES AND EQUITY

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 2 Schedule

**LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2019 DAN 2018**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF PROFIT OR
LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEARS ENDED
31 DECEMBER 2019 AND 2018**
(Expressed in millions of Rupiah, unless otherwise
stated)

	<u>2019</u>	<u>Catatan/ Notes</u>	<u>2018</u>	
Pendapatan bersih	17,452,736	2m,2o,2v,28	19,084,387	Net revenue
Beban pokok pendapatan	<u>(15,308,230)</u>	2m,2o,29	<u>(15,544,881)</u>	Cost of revenue
Laba bruto	<u>2,144,506</u>		<u>3,539,506</u>	Gross profit
Beban umum dan administrasi	(723,359)	2m,30	(786,046)	General and administrative expenses
Beban penjualan	(460,839)	2m,2o,30	(427,554)	Selling expenses
Biaya pendanaan	(350,337)	2m,31	(225,057)	Finance cost
(Kerugian)/keuntungan selisih kurs, bersih	(34,652)	2n	66,114	Foreign exchange (losses)/gains, net
Penghasilan bunga	30,214	2o,32	25,774	Interest income
Bagian atas hasil bersih ventura bersama	(5,899)	2b,10	(15,069)	Share of results of joint ventures
Lain-lain, bersih	61,226	33	29,412	Others, net
	<u>(1,483,646)</u>		<u>(1,332,426)</u>	
Laba sebelum pajak penghasilan	660,860		2,207,080	Profit before income tax
Beban pajak penghasilan	<u>(417,231)</u>	2p,18a	<u>(686,357)</u>	Income tax expense
Laba tahun berjalan	<u>243,629</u>		<u>1,520,723</u>	Profit for the year
Penghasilan komprehensif lain:				Other comprehensive income:
Pos-pos yang tidak akan direklasifikasi ke laba rugi:				Items not to be reclassified to profit or loss:
Pengukuran kembali atas kewajiban imbalan pascakerja	(20,805)	2s,20	23,219	Remeasurements from post-employment benefit obligations
Pos-pos yang akan direklasifikasi ke laba rugi:				Items to be reclassified to profit or loss:
Lindung nilai arus kas	(310,997)	2w,19,38	178,505	Cashflow hedge
Pajak penghasilan terkait	82,950	18c	(50,431)	Related income tax
	<u>(248,852)</u>		<u>151,293</u>	
Total (rugi)/laba komprehensif	<u>(5,223)</u>		<u>1,672,016</u>	Total comprehensive (loss)/ income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik Perusahaan	211,117		1,438,511	Owners of the Company
Kepentingan nonpengendali	32,512		82,212	Non-controlling interests
	<u>243,629</u>		<u>1,520,723</u>	
Total (rugi)/laba komprehensif yang dapat diatribusikan kepada:				Total comprehensive (loss)/ income attributable to:
Pemilik Perusahaan	(37,346)		1,589,141	Owners of the Company
Kepentingan nonpengendali	32,123		82,875	Non-controlling interests
	<u>(5,223)</u>		<u>1,672,016</u>	
Laba per saham dasar/dilusan (Rupiah penuh)	<u>109.69</u>	2t,34	<u>747.40</u>	Basic/diluted earnings per share (full amount)

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 3 Schedule

**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2019 DAN 2018**
(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED
31 DECEMBER 2019 AND 2018**
(Expressed in millions of Rupiah, unless otherwise stated)

Catatan/ Notes	Modal saham/ Share capital	Tambahkan modal disetor/ Additional paid-in capital	Saldo laba/Retained earnings		Komponen ekuitas lainnya/ Other components of equity	Total/ Total	Kepentingan nonpengendali/ Non-controlling interests	Total ekuitas/ Total equity	
			Dicadangkan/ Appropriated	Belum dicadangkan/ Appropriated					
2018									2018
Saldo 1 Januari 2018	962,344	3,878,995	192,500	13,235,408	(33,444)	18,235,803	476,674	18,712,477	Balance at 1 January 2018
Dividen kas	2u,26	-	-	(835,315)	-	(835,315)	(74,656)	(909,971)	Cash dividends
Laba komprehensif tahun berjalan	-	-	-	1,589,141	-	1,589,141	82,875	1,672,016	Comprehensive income for the year
Saldo 31 Desember 2018	<u>962,344</u>	<u>3,878,995</u>	<u>192,500</u>	<u>13,989,234</u>	<u>(33,444)</u>	<u>18,989,629</u>	<u>484,893</u>	<u>19,474,522</u>	Balance at 31 December 2018
2019									2019
Saldo 1 Januari 2019	962,344	3,878,995	192,500	13,989,234	(33,444)	18,989,629	484,893	19,474,522	Balance at 1 January 2019
Dividen kas	2u,26	-	-	(431,130)	-	(431,130)	(59,642)	(490,772)	Cash dividends
Rugi komprehensif tahun berjalan	-	-	-	93,276	(130,622)	(37,346)	32,123	(5,223)	Comprehensive loss for the year
Saldo 31 Desember 2019	<u>962,344</u>	<u>3,878,995</u>	<u>192,500</u>	<u>13,651,380</u>	<u>(164,066)</u>	<u>18,521,153</u>	<u>457,374</u>	<u>18,978,527</u>	Balance at 31 December 2019

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 4 Schedule

**LAPORAN ARUS KAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2019 DAN 2018**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED
31 DECEMBER 2019 AND 2018**
(Expressed in millions of Rupiah,
unless otherwise stated)

	<u>2019</u>	<u>2018</u>	
Arus kas dari aktivitas operasi			Cash flows from operating activities
Penerimaan dari pelanggan	17,414,370	19,118,173	Receipts from customers
Penerimaan penghasilan bunga, bersih	31,106	23,773	Receipts of interest income, net
Pembayaran kepada pemasok dan karyawan	(15,014,707)	(15,591,781)	Payments to suppliers and employees
Pembayaran pajak	(233,349)	(1,090,792)	Payments of taxes
Pembayaran beban operasional lainnya	(905,067)	(414,138)	Payments for other operational expenses
Arus kas bersih yang diperoleh dari aktivitas operasi	<u>1,292,353</u>	<u>2,045,235</u>	Net cash flows provided by operating activities
Arus kas dari aktivitas investasi			Cash flows from investing activities
Penambahan aset tetap	(653,547)	(939,268)	Additions of fixed assets
Penambahan tanaman produktif	(618,325)	(637,609)	Additions of bearer plants
Penambahan aset biologis	(35,511)	(31,891)	Additions of biological assets
Penambahan piutang pihak berelasi	-	(69,999)	Additions of due from related parties
Arus kas bersih yang digunakan untuk aktivitas investasi	<u>(1,307,383)</u>	<u>(1,678,767)</u>	Net cash flows used in investing activities
Arus kas dari aktivitas pendanaan			Cash flows from financing activities
Penerimaan pinjaman bank	3,135,550	1,225,000	Proceeds from bank loans
Pembayaran pinjaman bank	(1,975,000)	(700,000)	Payment of bank loans
Pembayaran dividen kas	(431,091)	(835,247)	Payment of cash dividends
Pembayaran dividen kas kepada pemegang saham nonpengendali	(59,642)	(74,656)	Payments of cash dividends to non-controlling shareholders
Pembayaran biaya pendanaan	(335,723)	(224,429)	Payment of finance cost
Arus kas bersih yang diperoleh dari/ (digunakan untuk) aktivitas pendanaan	<u>334,094</u>	<u>(609,332)</u>	Net cash flows provided by/ (used in) financing activities
Kenaikan/(penurunan) bersih kas dan setara kas	<u>319,064</u>	<u>(242,864)</u>	Net increase/(decrease) in cash and cash equivalents
Dampak perubahan selisih kurs terhadap kas dan setara kas	<u>15,220</u>	<u>29,654</u>	Effect of exchange rate changes on cash and cash equivalents
Kas dan setara kas pada awal tahun	<u>49,082</u>	<u>262,292</u>	Cash and cash equivalents at the beginning of the year
Kas dan setara kas pada akhir tahun	<u><u>383,366</u></u>	<u><u>49,082</u></u>	Cash and cash equivalents at the end of 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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/1 Schedule

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

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

	<u>2020</u>	<u>Catatan/ Notes</u>	<u>2019</u>	
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	978,892	2c,2n,4,6c	383,366	Cash and cash equivalents
Piutang usaha, setelah dikurangi penyisihan penurunan nilai sebesar Rp 24.261 (2019: Rp 23.910)				Trade receivables, net of provision for impairment of Rp 24,261 (2019: Rp 23,910)
Pihak ketiga	391,189	2d,5	356,095	Third parties
Pihak berelasi	374,660	2d,2n,5,6c	12,644	Related parties
Piutang lain-lain				Other receivables
Pihak ketiga	620,750	2d	384,290	Third parties
Pihak berelasi	3,385	2d,2n,6c	5,215	Related party
Persediaan	2,165,603	2e,7	1,974,035	Inventories
Aset biologis	258,134	2h,13	186,748	Biological assets
Uang muka	123,234	8	153,854	Advances
Pajak dibayar dimuka	<u>1,022,043</u>	9	<u>1,015,764</u>	Prepaid taxes
Total aset lancar	<u>5,937,890</u>		<u>4,472,011</u>	Total current assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi pada ventura bersama	255,530	2b,10	167,067	Investments in joint ventures
Piutang jangka panjang - pihak berelasi	456,951	2d,2n,6c	450,350	Long-term receivables - related parties
Aset pajak tangguhan, bersih	723,020	2o,18c	825,031	Deferred tax assets, net
Tanaman produktif				Bearer plants
Tanaman menghasilkan, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 3.016.786 (2019: Rp 2.662.782)	5,461,796	2f,2j,11a	5,423,078	Mature plantations, net of accumulated depreciation and impairment of Rp 3,016,786 (2019: Rp 2,662,782)
Tanaman belum menghasilkan	1,544,060	2f,2j,11b	1,567,434	Immature plantations
Aset tetap, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 7.904.162 (2019: Rp 6.968.437)	9,242,161	2g,2j,2w,12	9,841,623	Fixed assets, net of accumulated depreciation and impairment of Rp 7,904,162 (2019: Rp 6,968,437)
Aset biologis	-	2h,13	171,561	Biological assets
Goodwill	55,951	2b	55,951	Goodwill
Perkebunan plasma	1,493,464	2i,14	1,198,863	Plasma plantations
Tagihan restitusi pajak	2,485,464	18d	2,706,543	Claims for tax refunds
Aset lain-lain	<u>124,944</u>	2d,2v	<u>94,612</u>	Other assets
Total aset tidak lancar	<u>21,843,341</u>		<u>22,502,113</u>	Total non-current assets
TOTAL ASET	<u><u>27,781,231</u></u>		<u><u>26,974,124</u></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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/2 Schedule

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

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

	<u>2020</u>	<u>Catatan/ Notes</u>	<u>2019</u>	
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Uang muka pelanggan				Advances from customers
Pihak ketiga	81,072	15	72,968	Third parties
Pihak berelasi	64	2n,6c,15	16,232	Related parties
Utang usaha				Trade payables
Pihak ketiga	749,456	2k,16	801,001	Third parties
Pihak berelasi	20,808	2k,2n,6c,16	25,844	Related parties
Liabilitas lain-lain				Other liabilities
Pihak ketiga	463,203	2k,2v,2w	161,050	Third parties
Pihak berelasi	-	2k,2n,6c	400	Related parties
Akrual	164,984	17	152,327	Accruals
Utang pajak	222,619	2o,18b	91,866	Taxes payable
Kewajiban imbalan kerja	90,300	2r,20	95,077	Employee benefits obligations
Pinjaman bank jangka pendek	-	2p,19	150,000	Short-term bank loans
Total liabilitas jangka pendek	<u>1,792,506</u>		<u>1,566,765</u>	Total current liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Pinjaman bank jangka panjang	5,623,933	2p,19	5,535,466	Long-term bank loans
Liabilitas pajak tangguhan, bersih	133,160	2o,18c	142,484	Deferred tax liabilities, net
Kewajiban imbalan kerja	737,379	2r,20	651,344	Employee benefits obligations
Liabilitas lain-lain	246,459	2v,2w	99,538	Other liabilities
Total liabilitas jangka panjang	<u>6,740,931</u>		<u>6,428,832</u>	Total non-current liabilities
Total liabilitas	<u>8,533,437</u>		<u>7,995,597</u>	Total liabilities
EKUITAS				EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik Perusahaan:				Equity attributable to owners of the Company:
Modal saham	962,344	21	962,344	Share capital
Tambahan modal disetor	3,878,995	2b,22	3,878,995	Additional paid-in capital
Komponen ekuitas lainnya	(585,804)	23	(164,066)	Other components of equity
Saldo laba:		25		Retained earnings:
Dicadangkan	192,500		192,500	Appropriated
Belum dicadangkan	14,304,458		13,651,380	Unappropriated
	<u>18,752,493</u>		<u>18,521,153</u>	
Kepentingan nonpengendali	495,301	2b,24	457,374	Non-controlling interests
Total ekuitas	<u>19,247,794</u>		<u>18,978,527</u>	Total equity
TOTAL LIABILITAS DAN EKUITAS	<u>27,781,231</u>		<u>26,974,124</u>	TOTAL LIABILITIES AND EQUITY

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 2 Schedule

**LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2020 DAN 2019**

(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF PROFIT OR
LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEARS ENDED
31 DECEMBER 2020 AND 2019**

(Expressed in millions of Rupiah, unless otherwise
stated)

	<u>2020</u>	<u>Catatan/ Notes</u>	<u>2019</u>	
Pendapatan bersih	18,807,043	2l,2n,2u,28	17,452,736	Net revenue
Beban pokok pendapatan	<u>(15,844,152)</u>	2l,2n,29	<u>(15,308,230)</u>	Cost of revenue
Laba bruto	<u>2,962,891</u>		<u>2,144,506</u>	Gross profit
Beban umum dan administrasi	(704,009)	2l,30	(723,359)	General and administrative expenses
Beban penjualan	(416,725)	2l,2o,30	(460,839)	Selling expenses
Biaya pendanaan	(418,290)	2l,31	(350,337)	Finance cost
Keuntungan/(kerugian) selisih kurs, bersih	33,048	2m	(34,652)	Foreign exchange gains/(losses), net
Penghasilan bunga	51,002	2n,32	30,214	Interest income
Bagian atas hasil bersih ventura bersama	88,463	2b,10	(5,899)	Share of results of joint ventures
Lain-lain, bersih	<u>(133,745)</u>	33	<u>61,226</u>	Others, net
	<u>(1,500,256)</u>		<u>(1,483,646)</u>	
Laba sebelum pajak penghasilan	1,462,635		660,860	Profit before income tax
Beban pajak penghasilan	<u>(568,856)</u>	2o,18a,18b	<u>(417,231)</u>	Income tax expense
Laba tahun berjalan	<u>893,779</u>		<u>243,629</u>	Profit for the year
Penghasilan komprehensif lain:				Other comprehensive income:
Pos-pos yang tidak akan direklasifikasi ke laba rugi:				Items not to be reclassified to profit or loss:
Pengukuran kembali atas kewajiban imbalan pascakerja	(3,701)	2r,20	(20,805)	Remeasurements from post-employment benefit obligations
Pos-pos yang akan direklasifikasi ke laba rugi:				Items to be reclassified to profit or loss:
Lindung nilai arus kas	(516,286)	2v,19,38	(310,997)	Cashflow hedge
Pajak penghasilan terkait	<u>93,461</u>	18b,18c	<u>82,950</u>	Related income tax
	<u>(426,526)</u>		<u>(248,852)</u>	
Total laba/(rugi) komprehensif	<u>467,253</u>		<u>(5,223)</u>	Total comprehensive income/(loss)
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik Perusahaan	833,090		211,117	Owners of the Company
Kepentingan nonpengendali	<u>60,689</u>		<u>32,512</u>	Non-controlling interests
	<u>893,779</u>		<u>243,629</u>	
Total laba/(rugi) komprehensif yang dapat diatribusikan kepada:				Total comprehensive income/(loss) attributable to:
Pemilik Perusahaan	406,486		(37,346)	Owners of the Company
Kepentingan nonpengendali	<u>60,767</u>		<u>32,123</u>	Non-controlling interests
	<u>467,253</u>		<u>(5,223)</u>	
Laba per saham dasar/dilusi (Rupiah penuh)	<u>432.84</u>	2s,34	<u>109.69</u>	Basic/diluted earnings per share (full amount)

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 3 Schedule

**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2020 DAN 2019**
(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED
31 DECEMBER 2020 AND 2019**
(Expressed in millions of Rupiah, unless otherwise stated)

Catatan/ Notes	Modal saham/ Share capital	Tambahan modal disetor/ Additional paid-in capital	Komponen ekuitas lainnya/ Other components of equity	Saldo laba/Retained earnings		Total/ Total	Kepentingan nonpengendali/ Non-controlling interests	Total ekuitas/ Total equity	
				Dicadangkan/ Appropriated	Belum dicadangkan/ Unappropriated				
2019									2019
Saldo 1 Januari 2019	962,344	3,878,995	(33,444)	192,500	13,989,234	18,989,629	484,893	19,474,522	Balance at 1 January 2019
Dividen kas	2t,26	-	-	-	(431,130)	(431,130)	(59,642)	(490,772)	Cash dividends
Rugi komprehensif tahun berjalan	-	-	(130,622)	-	93,276	(37,346)	32,123	(5,223)	Comprehensive loss for the year
Saldo 31 Desember 2019	<u>962,344</u>	<u>3,878,995</u>	<u>(164,066)</u>	<u>192,500</u>	<u>13,651,380</u>	<u>18,521,153</u>	<u>457,374</u>	<u>18,978,527</u>	Balance at 31 December 2019
2020									2020
Saldo 1 Januari 2020	962,344	3,878,995	(164,066)	192,500	13,651,380	18,521,153	457,374	18,978,527	Balance at 1 January 2020
Dividen kas	2t,26	-	-	-	(175,146)	(175,146)	(22,840)	(197,986)	Cash dividends
Laba komprehensif tahun berjalan	-	-	(421,738)	-	828,224	406,486	60,767	467,253	Comprehensive income for the year
Saldo 31 Desember 2020	<u>962,344</u>	<u>3,878,995</u>	<u>(585,804)</u>	<u>192,500</u>	<u>14,304,458</u>	<u>18,752,493</u>	<u>495,301</u>	<u>19,247,794</u>	Balance at 31 December 2020

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 4 Schedule

**LAPORAN ARUS KAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2020 DAN 2019**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED
31 DECEMBER 2020 AND 2019**
(Expressed in millions of Rupiah,
unless otherwise stated)

	<u>2020</u>	<u>2019</u>	
Arus kas dari aktivitas operasi			Cash flows from operating activities
Penerimaan dari pelanggan	18,376,924	17,414,370	Receipts from customers
Penerimaan penghasilan bunga, bersih	55,609	31,106	Receipts of interest income, net
Pembayaran kepada pemasok dan karyawan	(15,656,118)	(15,014,707)	Payments to suppliers and employees
Penerimaan/(pembayaran) pajak	560,293	(233,349)	Receipts/(payments) of taxes
Pembayaran beban operasional lainnya	(1,014,544)	(905,067)	Payments to other operational expenses
Arus kas bersih yang diperoleh dari aktivitas operasi	<u>2,322,164</u>	<u>1,292,353</u>	Net cash flows provided by operating activities
Arus kas dari aktivitas investasi			Cash flows from investing activities
Penambahan aset tetap	(461,413)	(653,547)	Additions of fixed assets
Penambahan tanaman produktif	(509,098)	(618,325)	Additions of bearer plants
Penambahan aset biologis	(28,687)	(35,511)	Additions of biological assets
Arus kas bersih yang digunakan untuk aktivitas investasi	<u>(999,198)</u>	<u>(1,307,383)</u>	Net cash flows used in investing activities
Arus kas dari aktivitas pendanaan			Cash flows from financing activities
Penerimaan pinjaman bank	550,000	3,135,550	Proceeds from bank loans
Pembayaran pinjaman bank	(700,000)	(1,975,000)	Payment of bank loans
Pembayaran dividen kas	(175,130)	(431,091)	Payment of cash dividends
Pembayaran dividen kas kepada pemegang saham nonpengendali	(22,840)	(59,642)	Payments of cash dividends to non-controlling shareholders
Pembayaran biaya pendanaan	(419,975)	(335,723)	Payment of finance cost
Arus kas bersih yang (digunakan untuk)/ diperoleh dari aktivitas pendanaan	<u>(767,945)</u>	<u>334,094</u>	Net cash flows (used in)/ provided by financing activities
Kenaikan bersih kas dan setara kas	<u>555,021</u>	<u>319,064</u>	Net increase in cash and cash equivalents
Dampak perubahan selisih kurs terhadap kas dan setara kas	<u>40,505</u>	<u>15,220</u>	Effect of exchange rate changes on cash and cash equivalents
Kas dan setara kas pada awal tahun	<u>383,366</u>	<u>49,082</u>	Cash and cash equivalents at the beginning of the year
Kas dan setara kas pada akhir tahun	<u><u>978,892</u></u>	<u><u>383,366</u></u>	Cash and cash equivalents at the end of 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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/1 Schedule

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

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

	<u>2021</u>	<u>Catatan/ Notes</u>	<u>2020</u>	
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	3,896,022	2c,2n,4,6c	978,892	Cash and cash equivalents
Piutang usaha, setelah dikurangi penyisihan penurunan nilai sebesar Rp 24.543 (2020: Rp 24.261)				Trade receivables, net of provision for impairment of Rp 24,543 (2020: Rp 24,261)
Pihak ketiga	236,336	2d,5	391,189	Third parties
Pihak berelasi	221,799	2d,2n,5,6c	374,660	Related parties
Piutang lain-lain				Other receivables
Pihak ketiga	124,860	2d	620,750	Third parties
Pihak berelasi	1,222	2d,2n,6c	3,385	Related party
Persediaan	3,023,478	2e,7	2,165,603	Inventories
Aset biologis	291,491	2h,13	258,134	Biological assets
Uang muka	81,554	8	123,234	Advances
Pajak dibayar dimuka	1,537,446	9	1,022,043	Prepaid taxes
Total aset lancar	<u>9,414,208</u>		<u>5,937,890</u>	Total current assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi pada ventura bersama	330,904	2b,10	255,530	Investments in joint ventures
Piutang jangka panjang - pihak berelasi	419,452	2d,2n,6c	456,951	Long-term receivables - related parties
Aset pajak tangguhan, bersih	626,433	2o,18c	723,020	Deferred tax assets, net
Tanaman produktif				Bearer plants
Tanaman menghasilkan, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 3.357.312 (2020: Rp 3.016.786)	5,499,864	2f,2j,11a	5,461,796	Mature plantations, net of accumulated depreciation and impairment of Rp 3,357,312 (2020: Rp 3,016,786)
Tanaman belum menghasilkan	1,614,607	2f,2j,11b	1,544,060	Immature plantations
Aset tetap, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 8.776.501 (2020: Rp 7.904.162)	9,172,225	2g,2j,2w,12	9,242,161	Fixed assets, net of accumulated depreciation and impairment of Rp 8,776,501 (2020: Rp 7,904,162)
Goodwill	55,951	2b	55,951	Goodwill
Perkebunan plasma	1,494,531	2i,14	1,493,464	Plasma plantations
Tagihan restitusi pajak	1,655,100	18d	2,485,464	Claims for tax refunds
Aset lain-lain	116,631	2d,2v	124,944	Other assets
Total aset tidak lancar	<u>20,985,698</u>		<u>21,843,341</u>	Total non-current assets
TOTAL ASET	<u>30,399,906</u>		<u>27,781,231</u>	TOTAL ASSETS

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

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**PT ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/2 Schedule

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

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

	<u>2021</u>	<u>Catatan/ Notes</u>	<u>2020</u>	
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Uang muka pelanggan				Advances from customers
Pihak ketiga	368,162	15	81,072	Third parties
Pihak berelasi	3	2n,6c,15	64	Related parties
Utang usaha				Trade payables
Pihak ketiga	907,364	2k,16	749,456	Third parties
Pihak berelasi	119,353	2k,2n,6c,16	20,808	Related parties
Liabilitas lain-lain	215,761	2k,2v,2w	463,203	Other liabilities
Akrual	132,316	17	164,984	Accruals
Utang pajak	575,841	2o,18b	222,619	Taxes payable
Kewajiban imbalan kerja	77,135	2r,20	90,300	Employee benefits obligations
Bagian pinjaman bank jangka panjang yang jatuh tempo dalam waktu satu tahun	<u>3,564,461</u>	<u>2p,19</u>	<u>-</u>	Current maturities of long-term bank loans
Total liabilitas jangka pendek	<u>5,960,396</u>		<u>1,792,506</u>	Total current liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Pinjaman bank jangka panjang	2,131,944	2p,19	5,623,933	Long-term bank loans
Liabilitas pajak tangguhan, bersih	209,251	2o,18c	133,160	Deferred tax liabilities, net
Kewajiban imbalan kerja	525,380	2r,20	737,379	Employee benefits obligations
Liabilitas lain-lain	<u>401,762</u>	<u>2v,2w</u>	<u>246,459</u>	Other liabilities
Total liabilitas jangka panjang	<u>3,268,337</u>		<u>6,740,931</u>	Total non-current liabilities
Total liabilitas	<u>9,228,733</u>		<u>8,533,437</u>	Total liabilities
EKUITAS				EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik Perusahaan:				Equity attributable to owners of the Company:
Modal saham	962,344	21	962,344	Share capital
Tambahan modal disetor	3,878,995	2b,22	3,878,995	Additional paid-in capital
Komponen ekuitas lainnya	(225,215)	23	(585,804)	Other components of equity
Saldo laba:		25		Retained earnings:
Dicadangkan	192,500		192,500	Appropriated
Belum dicadangkan	<u>15,810,568</u>		<u>14,304,458</u>	Unappropriated
	<u>20,619,192</u>		<u>18,752,493</u>	
Kepentingan nonpengendali	<u>551,981</u>	2b,24	<u>495,301</u>	Non-controlling interests
Total ekuitas	<u>21,171,173</u>		<u>19,247,794</u>	Total equity
TOTAL LIABILITAS DAN EKUITAS	<u>30,399,906</u>		<u>27,781,231</u>	TOTAL LIABILITIES AND EQUITY

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

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**PT ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 2 Schedule

**LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2021 DAN 2020**

(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF PROFIT OR
LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEARS ENDED
31 DECEMBER 2021 AND 2020**

(Expressed in millions of Rupiah, unless otherwise
stated)

	<u>2021</u>	<u>Catatan/ Notes</u>	<u>2020</u>	
Pendapatan bersih	24,322,048	2l,2n,2u,28	18,807,043	Net revenue
Beban pokok pendapatan	<u>(19,492,034)</u>	2l,2n,29	<u>(15,844,152)</u>	Cost of revenue
Laba bruto	<u>4,830,014</u>		<u>2,962,891</u>	Gross profit
Beban umum dan administrasi	(978,957)	2l,30	(704,009)	General and administrative expenses
Beban penjualan	(421,399)	2l,2o,30	(416,725)	Selling expenses
Biaya pendanaan	(394,499)	2l,31	(418,290)	Finance cost
Keuntungan selisih kurs, bersih	65,382	2m	33,048	Foreign exchange gains, net
Penghasilan bunga	62,793	2n,32	51,002	Interest income
Bagian atas hasil bersih ventura bersama	113,159	2b,10	88,463	Share of results of joint ventures
Lain-lain, bersih	<u>(363,324)</u>	33	<u>(133,745)</u>	Others, net
	<u>(1,916,845)</u>		<u>(1,500,256)</u>	
Laba sebelum pajak penghasilan	2,913,169		1,462,635	Profit before income tax
Beban pajak penghasilan	<u>(845,807)</u>	2o,18a,18b	<u>(568,856)</u>	Income tax expense
Laba tahun berjalan	<u>2,067,362</u>		<u>893,779</u>	Profit for the year
Penghasilan komprehensif lain:				Other comprehensive income:
Pos-pos yang tidak akan direklasifikasi ke laba rugi:				Items not to be reclassified to profit or loss:
Pengukuran kembali atas kewajiban imbalan pascakerja	32,522	2r,20	(3,701)	Remeasurements from post-employment benefit obligations
Pos-pos yang akan direklasifikasi ke laba rugi:				Items to be reclassified to profit or loss:
Lindung nilai arus kas	444,589	2v,19,38	(516,286)	Cashflow hedge
Pajak penghasilan terkait	<u>(90,399)</u>	18b,18c	<u>93,461</u>	Related income tax
	<u>386,712</u>		<u>(426,526)</u>	
Total laba komprehensif	<u>2,454,074</u>		<u>467,253</u>	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik Perusahaan	1,971,365		833,090	Owners of the Company
Kepentingan nonpengendali	<u>95,997</u>		<u>60,689</u>	Non-controlling interests
	<u>2,067,362</u>		<u>893,779</u>	
Total laba komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik Perusahaan	2,357,494		406,486	Owners of the Company
Kepentingan nonpengendali	<u>96,580</u>		<u>60,767</u>	Non-controlling interests
	<u>2,454,074</u>		<u>467,253</u>	
Laba per saham dasar/dilusi (Rupiah penuh)	<u>1,024.25</u>	2s,34	<u>432.84</u>	Basic/diluted earnings per share (full amount)

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 3 Schedule

**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2021 DAN 2020**
(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED
31 DECEMBER 2021 AND 2020**
(Expressed in millions of Rupiah, unless otherwise stated)

Catatan/ Notes	Modal saham/ Share capital	Tambahan modal disetor/ Additional paid-in capital	Komponen ekuitas lainnya/ Other components of equity	Saldo laba/Retained earnings		Total/ Total	Kepentingan nonpengendali/ Non-controlling interests	Total ekuitas/ Total equity	
				Dicadangkan/ Appropriated	Belum dicadangkan/ Unappropriated				
2020									2020
Saldo 1 Januari 2020	962,344	3,878,995	(164,066)	192,500	13,651,380	18,521,153	457,374	18,978,527	Balance at 1 January 2020
Dividen kas	2t,26	-	-	-	(175,146)	(175,146)	(22,840)	(197,986)	Cash dividends
Laba komprehensif tahun berjalan	-	-	(421,738)	-	828,224	406,486	60,767	467,253	Comprehensive income for the year
Saldo 31 Desember 2020	962,344	3,878,995	(585,804)	192,500	14,304,458	18,752,493	495,301	19,247,794	Balance at 31 December 2020
2021									2021
Saldo 1 Januari 2021	962,344	3,878,995	(585,804)	192,500	14,304,458	18,752,493	495,301	19,247,794	Balance at 1 January 2021
Dividen kas	2t,26	-	-	-	(490,795)	(490,795)	(39,900)	(530,695)	Cash dividends
Laba komprehensif tahun berjalan	-	-	360,589	-	1,996,905	2,357,494	96,580	2,454,074	Comprehensive income for the year
Saldo 31 Desember 2021	962,344	3,878,995	(225,215)	192,500	15,810,568	20,619,192	551,981	21,171,173	Balance at 31 December 2021

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 4 Schedule

**LAPORAN ARUS KAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2021 DAN 2020**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED
31 DECEMBER 2021 AND 2020**
(Expressed in millions of Rupiah,
unless otherwise stated)

	<u>2021</u>	<u>2020</u>	
Arus kas dari aktivitas operasi			Cash flows from operating activities
Penerimaan dari pelanggan	24,909,734	18,376,924	Receipts from customers
Penerimaan penghasilan bunga, bersih	65,134	55,609	Receipts of interest income, net
Pembayaran kepada pemasok dan karyawan	(19,891,592)	(15,656,118)	Payments to suppliers and employees
Penerimaan pajak	39,286	560,293	Receipts of taxes
Pembayaran beban operasional lainnya	(227,443)	(1,014,544)	Payments to other operational expenses
Arus kas bersih yang diperoleh dari aktivitas operasi	<u>4,895,119</u>	<u>2,322,164</u>	Net cash flows provided by operating activities
Arus kas dari aktivitas investasi			Cash flows from investing activities
Penambahan aset tetap	(763,501)	(461,413)	Additions of fixed assets
Penambahan tanaman produktif	(465,981)	(509,098)	Additions of bearer plants
Penerimaan piutang jangka panjang	42,794	-	Receipt of long-term receivables
Penambahan aset biologis	-	(28,687)	Additions of biological assets
Arus kas bersih yang digunakan untuk aktivitas investasi	<u>(1,186,688)</u>	<u>(999,198)</u>	Net cash flows used in investing activities
Arus kas dari aktivitas pendanaan			Cash flows from financing activities
Pembayaran dividen kas	(490,745)	(175,130)	Payment of cash dividends
Pembayaran dividen kas kepada pemegang saham nonpengendali	(39,900)	(22,840)	Payments of cash dividends to non-controlling shareholders
Pembayaran biaya pendanaan	(398,542)	(419,975)	Payment of finance cost
Penerimaan dividen kas dari ventura bersama	37,785	-	Proceeds of cash dividends from joint ventures
Penerimaan pinjaman bank	-	550,000	Proceeds from bank loans
Pembayaran pinjaman bank	-	(700,000)	Payment of bank loans
Arus kas bersih yang digunakan untuk aktivitas pendanaan	<u>(891,402)</u>	<u>(767,945)</u>	Net cash flows used in financing activities
Kenaikan bersih kas dan setara kas	2,817,029	555,021	Net increase in cash and cash equivalents
Dampak perubahan selisih kurs terhadap kas dan setara kas	100,101	40,505	Effect of exchange rate changes on cash and cash equivalents
Kas dan setara kas pada awal tahun	<u>978,892</u>	<u>383,366</u>	Cash and cash equivalents at the beginning of the year
Kas dan setara kas pada akhir tahun	<u><u>3,896,022</u></u>	<u><u>978,892</u></u>	Cash and cash equivalents at the end of 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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/1 Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
31 DECEMBER 2022 AND 2021**
(Expressed in millions of Rupiah,
unless otherwise stated)

	<u>2022</u>	<u>Catatan/ Notes</u>	<u>2021</u>	
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	1,619,616	2c,2n,4	3,896,022	Cash and cash equivalents
Piutang usaha, setelah dikurangi penyisihan penurunan nilai sebesar Rp 27.057 (2021: Rp 24.543)				Trade receivables, net of provision for impairment of Rp 27,057 (2021: Rp 24,543)
Pihak ketiga	484,846	2d,5	236,336	Third parties
Pihak berelasi	363,924	2d,2n,5,6c	221,799	Related parties
Piutang lain-lain				Other receivables
Pihak ketiga	42,279	2d	124,860	Third parties
Pihak berelasi	7,381	2d,2n,6c	1,222	Related party
Persediaan	3,273,597	2e,7	3,023,478	Inventories
Aset biologis	121,609	2h,13	291,491	Biological assets
Uang muka	68,385	8	81,554	Advances
Pajak dibayar dimuka	<u>1,408,971</u>	9	<u>1,537,446</u>	Prepaid taxes
Total aset lancar	<u>7,390,608</u>		<u>9,414,208</u>	Total current assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi pada ventura bersama	546,531	2b,10	330,904	Investments in joint ventures
Piutang jangka panjang - pihak berelasi	220,723	2d,2n,6c	419,452	Long-term receivables - related parties
Aset pajak tangguhan, bersih	551,273	2o,18c	626,433	Deferred tax assets, net
Tanaman produktif				Bearer plants
Tanaman menghasilkan, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 3.737.587 (2021: Rp 3.357.312)	5,674,297	2f,2j,11a	5,499,864	Mature plantations, net of accumulated depreciation and impairment of Rp 3,737,587 (2021: Rp 3,357,312)
Tanaman belum menghasilkan	1,635,923	2f,2j,11b	1,614,607	Immature plantations
Aset tetap, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 9.566.162 (2021: Rp 8.776.501)	9,104,799	2g,2j,2w,12	9,172,225	Fixed assets, net of accumulated depreciation and impairment of Rp 9,566,162 (2021: Rp 8,776,501)
Goodwill	55,951	2b	55,951	Goodwill
Perkebunan plasma	1,581,302	2i,14	1,494,531	Plasma plantations
Tagihan restitusi pajak	2,234,602	18d	1,655,100	Claims for tax refunds
Aset lain-lain	<u>253,331</u>	2d,2v	<u>116,631</u>	Other assets
Total aset tidak lancar	<u>21,858,732</u>		<u>20,985,698</u>	Total non-current assets
TOTAL ASET	<u><u>29,249,340</u></u>		<u><u>30,399,906</u></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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/2 Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2022 DAN 2021**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
31 DECEMBER 2022 AND 2021**
(Expressed in millions of Rupiah,
unless otherwise stated)

	<u>2022</u>	<u>Catatan/ Notes</u>	<u>2021</u>	
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Uang muka pelanggan				Advances from customers
Pihak ketiga	202,803	15	368,162	Third parties
Pihak berelasi	4	2n,6c,15	3	Related party
Utang usaha				Trade payables
Pihak ketiga	1,162,333	2k,16	907,364	Third parties
Pihak berelasi	62,090	2k,2n,6c,16	119,353	Related parties
Liabilitas lain-lain	213,855	2k,2v,2w	215,761	Other liabilities
Akrual	96,012	17	132,316	Accruals
Utang pajak	225,982	2o,18b	575,841	Taxes payable
Kewajiban imbalan kerja	84,860	2r,20	77,135	Employee benefits obligations
Bagian pinjaman bank jangka panjang yang jatuh tempo dalam waktu satu tahun	<u>5,000</u>	<u>2p,19</u>	<u>3,564,461</u>	Current maturities of long-term bank loans
Total liabilitas jangka pendek	<u>2,052,939</u>		<u>5,960,396</u>	Total current liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Pinjaman bank jangka panjang	4,048,767	2p,19	2,131,944	Long-term bank loans
Liabilitas pajak tangguhan, bersih	221,288	2o,18c	209,251	Deferred tax liabilities, net
Kewajiban imbalan kerja	466,322	2r,20	525,380	Employee benefits obligations
Liabilitas lain-lain	<u>216,803</u>	<u>2q,2v,2w</u>	<u>401,762</u>	Other liabilities
Total liabilitas jangka panjang	<u>4,953,180</u>		<u>3,268,337</u>	Total non-current liabilities
Total liabilitas	<u>7,006,119</u>		<u>9,228,733</u>	Total liabilities
EKUITAS				EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik Perusahaan:				Equity attributable to owners of the Company:
Modal saham	962,344	21	962,344	Share capital
Tambahan modal disetor	3,878,995	2b,22	3,878,995	Additional paid-in capital
Komponen ekuitas lainnya	(77,590)	23	(225,215)	Other components of equity
Saldo laba:		25		Retained earnings:
Dicadangkan	192,500		192,500	Appropriated
Belum dicadangkan	<u>16,727,788</u>		<u>15,810,568</u>	Unappropriated
	<u>21,684,037</u>		<u>20,619,192</u>	
Kepentingan nonpengendali	<u>559,184</u>	2b,24	<u>551,981</u>	Non-controlling interests
Total ekuitas	<u>22,243,221</u>		<u>21,171,173</u>	Total equity
TOTAL LIABILITAS DAN EKUITAS	<u>29,249,340</u>		<u>30,399,906</u>	TOTAL LIABILITIES AND EQUITY

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 2 Schedule

**LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2022 DAN 2021**

(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF PROFIT OR
LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEARS ENDED
31 DECEMBER 2022 AND 2021**

(Expressed in millions of Rupiah, unless otherwise
stated)

	<u>2022</u>	<u>Catatan/ Notes</u>	<u>2021</u>	
Pendapatan bersih	21,828,591	2l,2n,2u,28	24,322,048	Net revenue
Beban pokok pendapatan	<u>(18,006,474)</u>	2l,2n,29	<u>(19,492,034)</u>	Cost of revenue
Laba bruto	<u>3,822,117</u>		<u>4,830,014</u>	Gross profit
Beban umum dan administrasi	(882,976)	2l,30	(978,957)	General and administrative expenses
Beban penjualan	(578,728)	2l,30	(421,399)	Selling expenses
Biaya pendanaan	(366,449)	2l,31	(394,499)	Finance cost
Keuntungan selisih kurs, bersih	50,407	2m	65,382	Foreign exchange gains, net
Penghasilan bunga	82,401	2n,32	62,793	Interest income
Bagian atas hasil bersih ventura bersama	215,627	2b,10	113,159	Share of results of joint ventures
Lain-lain, bersih	<u>86,779</u>	33	<u>(363,324)</u>	Others, net
	<u>(1,392,939)</u>		<u>(1,916,845)</u>	
Laba sebelum pajak penghasilan	2,429,178		2,913,169	Profit before income tax
Beban pajak penghasilan	<u>(637,128)</u>	2o,18a,18b	<u>(845,807)</u>	Income tax expense
Laba tahun berjalan	<u>1,792,050</u>		<u>2,067,362</u>	Profit for the year
Penghasilan komprehensif lain:				Other comprehensive income:
Pos-pos yang tidak akan direklasifikasi ke laba rugi:				Items not to be reclassified to profit or loss:
Pengukuran kembali atas kewajiban imbalan pascakerja	59,288	2r,20	32,522	Remeasurements from post-employment benefit obligations
Pos-pos yang akan direklasifikasi ke laba rugi:				Items to be reclassified to profit or loss:
Lindung nilai arus kas	189,263	2v,19,38	444,589	Cashflow hedge
Pajak penghasilan terkait	<u>(54,681)</u>	18b,18c	<u>(90,399)</u>	Related income tax
	<u>193,870</u>		<u>386,712</u>	
Total laba komprehensif	<u>1,985,920</u>		<u>2,454,074</u>	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik Perusahaan	1,726,607		1,971,365	Owners of the Company
Kepentingan nonpengendali	<u>65,443</u>		<u>95,997</u>	Non-controlling interests
	<u>1,792,050</u>		<u>2,067,362</u>	
Total laba komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik Perusahaan	1,919,407		2,357,494	Owners of the Company
Kepentingan nonpengendali	<u>66,513</u>		<u>96,580</u>	Non-controlling interests
	<u>1,985,920</u>		<u>2,454,074</u>	
Laba per saham dasar/dilusi (Rupiah penuh)	<u>897.08</u>	2s,34	<u>1,024.25</u>	Basic/diluted earnings per share (full amount)

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 3 Schedule

**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2022 DAN 2021**
(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED
31 DECEMBER 2022 AND 2021**
(Expressed in millions of Rupiah, unless otherwise stated)

Catatan/ Notes	Modal saham/ Share capital	Tambahan modal disetor/ Additional paid-in capital	Komponen ekuitas lainnya/ Other components of equity	Saldo laba/Retained earnings		Total/ Total	Kepentingan nonpengendali/ Non-controlling interests	Total ekuitas/ Total equity	
				Dicadangkan/ Appropriated	Belum dicadangkan/ Unappropriated				
2021									2021
Saldo 1 Januari 2021	962,344	3,878,995	(585,804)	192,500	14,304,458	18,752,493	495,301	19,247,794	Balance at 1 January 2021
Dividen kas	2t,26	-	-	-	(490,795)	(490,795)	(39,900)	(530,695)	Cash dividends
Laba komprehensif tahun berjalan	-	-	360,589	-	1,996,905	2,357,494	96,580	2,454,074	Comprehensive income for the year
Saldo 31 Desember 2021	<u>962,344</u>	<u>3,878,995</u>	<u>(225,215)</u>	<u>192,500</u>	<u>15,810,568</u>	<u>20,619,192</u>	<u>551,981</u>	<u>21,171,173</u>	Balance at 31 December 2021
2022									2022
Saldo 1 Januari 2022	962,344	3,878,995	(225,215)	192,500	15,810,568	20,619,192	551,981	21,171,173	Balance at 1 January 2022
Dividen kas	2t,26	-	-	-	(854,562)	(854,562)	(59,310)	(913,872)	Cash dividends
Laba komprehensif tahun berjalan	-	-	147,625	-	1,771,782	1,919,407	66,513	1,985,920	Comprehensive income for the year
Saldo 31 Desember 2022	<u>962,344</u>	<u>3,878,995</u>	<u>(77,590)</u>	<u>192,500</u>	<u>16,727,788</u>	<u>21,684,037</u>	<u>559,184</u>	<u>22,243,221</u>	Balance at 31 December 2022

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 4 Schedule

**LAPORAN ARUS KAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2022 DAN 2021**

(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED
31 DECEMBER 2022 AND 2021**

(Expressed in millions of Rupiah,
unless otherwise stated)

	<u>2022</u>	<u>2021</u>	
Arus kas dari aktivitas operasi			Cash flows from operating activities
Penerimaan dari pelanggan	21,267,225	24,909,734	Receipts from customers
Penerimaan penghasilan bunga, bersih	76,242	65,134	Receipts of interest income, net
Pembayaran kepada pemasok dan karyawan	(17,032,385)	(19,891,592)	Payments to suppliers and employees
(Pembayaran)/penerimaan pajak	(1,699,607)	39,286	(Payments)/receipts of taxes
Pembayaran beban operasional lainnya	(776,078)	(227,443)	Payments of other operational expenses
Arus kas bersih yang diperoleh dari aktivitas operasi	<u>1,835,397</u>	<u>4,895,119</u>	Net cash flows provided by operating activities
Arus kas dari aktivitas investasi			Cash flows from investing activities
Penambahan aset tetap	(791,413)	(763,501)	Additions of fixed assets
Penambahan tanaman produktif	(588,031)	(465,981)	Additions of bearer plants
Penerimaan piutang jangka panjang	237,226	42,794	Receipt of long-term receivables
Arus kas bersih yang digunakan untuk aktivitas investasi	<u>(1,142,218)</u>	<u>(1,186,688)</u>	Net cash flows used in investing activities
Arus kas dari aktivitas pendanaan			Cash flows from financing activities
Pembayaran pinjaman bank	(3,374,786)	-	Payment of bank loans
Penerimaan pinjaman bank	1,700,000	-	Proceeds from bank loans
Pembayaran dividen kas	(854,474)	(490,745)	Payment of cash dividends
Pembayaran dividen kas kepada pemegang saham nonpengendali	(59,310)	(39,900)	Payments of cash dividends to non-controlling shareholders
Pembayaran biaya pendanaan	(417,581)	(398,542)	Payment of finance cost
Penerimaan dividen kas dari ventura bersama	-	37,785	Proceeds of cash dividends from joint ventures
Arus kas bersih yang digunakan untuk aktivitas pendanaan	<u>(3,006,151)</u>	<u>(891,402)</u>	Net cash flows used in financing activities
(Penurunan)/kenaikan bersih kas dan setara kas	<u>(2,312,972)</u>	<u>2,817,029</u>	Net (decrease)/ increase in cash and cash equivalents
Dampak perubahan selisih kurs terhadap kas dan setara kas	<u>36,566</u>	<u>100,101</u>	Effect of exchange rate changes on cash and cash equivalents
Kas dan setara kas pada awal tahun	<u>3,896,022</u>	<u>978,892</u>	Cash and cash equivalents at the beginning of the year
Kas dan setara kas pada akhir tahun	<u><u>1,619,616</u></u>	<u><u>3,896,022</u></u>	Cash and cash equivalents at the end of 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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/1 Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2023 DAN 2022**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
31 DECEMBER 2023 AND 2022**
(Expressed in millions of Rupiah,
unless otherwise stated)

	<u>2023</u>	<u>Catatan/ Notes</u>	<u>2022</u>	
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	2,089,508	2c,2n,4	1,619,616	Cash and cash equivalents
Piutang usaha, setelah dikurangi penyisihan penurunan nilai sebesar Rp 26.516 (2022: Rp 27.057)				Trade receivables, net of provision for impairment of Rp 26,516 (2022: Rp 27,057)
Pihak ketiga	140,480	2d,5	484,846	Third parties
Pihak berelasi	534,007	2d,2n,5,6c	363,924	Related parties
Piutang lain-lain				Other receivables
Pihak ketiga	204,291	2d	42,279	Third parties
Pihak berelasi	-	2d,2n,6c	7,381	Related party
Persediaan	2,876,100	2e,7	3,273,597	Inventories
Aset biologis	145,450	2h,13	121,609	Biological assets
Uang muka	118,538	8	68,385	Advances
Pajak dibayar dimuka	<u>1,009,828</u>	9	<u>1,408,971</u>	Prepaid taxes
Total aset lancar	<u>7,118,202</u>		<u>7,390,608</u>	Total current assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi pada ventura bersama	521,754	2b,10	546,531	Investments in joint ventures
Piutang jangka panjang - pihak berelasi	489	2d,2n,6c	220,723	Long-term receivables - related parties
Aset pajak tangguhan, bersih	481,033	2o,18c	551,273	Deferred tax assets, net
Tanaman produktif				Bearer plants
Tanaman menghasilkan, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 4.129.507 (2022: Rp 3.737.587)	5,909,770	2f,2j,11a	5,674,297	Mature plantations, net of accumulated depreciation and impairment of Rp 4,129,507 (2022: Rp 3,737,587)
Tanaman belum menghasilkan	1,500,026	2f,2j,11b	1,635,923	Immature plantations
Aset tetap, setelah dikurangi akumulasi penyusutan dan penurunan nilai sebesar Rp 10.307.340 (2022: Rp 9.566.162)	8,982,236	2g,2j,2w,12	9,104,799	Fixed assets, net of accumulated depreciation and impairment of Rp 10,307,340 (2022: Rp 9,566,162)
Goodwill	55,951	2b	55,951	Goodwill
Perkebunan plasma	1,713,617	2i,14	1,581,302	Plasma plantations
Tagihan restitusi pajak	2,477,254	18d	2,234,602	Claims for tax refunds
Aset lain-lain	<u>85,911</u>	2d,2v	<u>253,331</u>	Other assets
Total aset tidak lancar	<u>21,728,041</u>		<u>21,858,732</u>	Total non-current assets
TOTAL ASET	<u>28,846,243</u>		<u>29,249,340</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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 1/2 Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2023 DAN 2022**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
31 DECEMBER 2023 AND 2022**
(Expressed in millions of Rupiah,
unless otherwise stated)

	<u>2023</u>	<u>Catatan/ Notes</u>	<u>2022</u>	
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Uang muka pelanggan				Advances from customers
Pihak ketiga	180,725	15	202,803	Third parties
Pihak berelasi	-	2n,6c,15	4	Related party
Utang usaha				Trade payables
Pihak ketiga	794,768	2k,16	1,162,333	Third parties
Pihak berelasi	47,296	2k,2n,6c,16	62,090	Related parties
Liabilitas lain-lain	227,356	2k,2v,2w	213,855	Other liabilities
Akrual	89,610	17	96,012	Accruals
Utang pajak	120,237	2o,18b	225,982	Taxes payable
Kewajiban imbalan kerja	106,851	2r,20	84,860	Employee benefits obligations
Bagian pinjaman bank jangka panjang yang jatuh tempo dalam waktu satu tahun	<u>2,315,298</u>	<u>2p,19</u>	<u>5,000</u>	Current maturities of long-term bank loans
Total liabilitas jangka pendek	<u>3,882,141</u>		<u>2,052,939</u>	Total current liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Pinjaman bank jangka panjang	1,689,754	2p,19	4,048,767	Long-term bank loans
Liabilitas pajak tangguhan, bersih	239,365	2o,18c	221,288	Deferred tax liabilities, net
Kewajiban imbalan kerja	468,977	2r,20	466,322	Employee benefits obligations
Liabilitas lain-lain	<u>-</u>	<u>2q,2v,2w</u>	<u>216,803</u>	Other liabilities
Total liabilitas jangka panjang	<u>2,398,096</u>		<u>4,953,180</u>	Total non-current liabilities
Total liabilitas	<u>6,280,237</u>		<u>7,006,119</u>	Total liabilities
EKUITAS				EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik Perusahaan:				Equity attributable to owners of the Company:
Modal saham	962,344	21	962,344	Share capital
Tambahan modal disetor	3,878,995	2b,22	3,878,995	Additional paid-in capital
Komponen ekuitas lainnya	(44,536)	23	(77,590)	Other components of equity
Saldo laba:		25		Retained earnings:
Dicadangkan	192,500		192,500	Appropriated
Belum dicadangkan	<u>17,026,742</u>		<u>16,727,788</u>	Unappropriated
	<u>22,016,045</u>		<u>21,684,037</u>	
Kepentingan nonpengendali	<u>549,961</u>	2b,24	<u>559,184</u>	Non-controlling interests
Total ekuitas	<u>22,566,006</u>		<u>22,243,221</u>	Total equity
TOTAL LIABILITAS DAN EKUITAS	<u>28,846,243</u>		<u>29,249,340</u>	TOTAL LIABILITIES AND EQUITY

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 2 Schedule

**LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2023 DAN 2022**
(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF PROFIT OR
LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEARS ENDED
31 DECEMBER 2023 AND 2022**
(Expressed in millions of Rupiah, unless otherwise
stated)

	<u>2023</u>	<u>Catatan/ Notes</u>	<u>2022</u>	
Pendapatan bersih	20,745,473	2l,2n,2u,28	21,828,591	Net revenue
Beban pokok pendapatan	<u>(17,974,493)</u>	2l,2n,29	<u>(18,006,474)</u>	Cost of revenue
Laba bruto	<u>2,770,980</u>		<u>3,822,117</u>	Gross profit
Beban umum dan administrasi	(908,369)	2l,30	(882,976)	General and administrative expenses
Beban penjualan	(611,396)	2l,30	(578,728)	Selling expenses
Biaya pendanaan	(268,262)	2l,31	(366,449)	Finance cost
(Kerugian)/keuntungan selisih kurs, bersih	(17,580)	2m	50,407	Foreign exchange (losses)/gains, net
Penghasilan bunga	92,317	2n,32	82,401	Interest income
Bagian atas hasil bersih ventura bersama	19,835	2b,10	215,627	Share of results of joint ventures
Lain-lain, bersih	420,877	33	86,779	Others, net
	<u>(1,272,578)</u>		<u>(1,392,939)</u>	
Laba sebelum pajak penghasilan	1,498,402		2,429,178	Profit before income tax
Beban pajak penghasilan	<u>(410,232)</u>	2o,18a,18b	<u>(637,128)</u>	Income tax expense
Laba tahun berjalan	<u>1,088,170</u>		<u>1,792,050</u>	Profit for the year
Penghasilan komprehensif lain:				Other comprehensive income:
Pos-pos yang tidak akan direklasifikasi ke laba rugi:				Items not to be reclassified to profit or loss:
Pengukuran kembali atas kewajiban imbalan pascakerja	19,423	2r,20	59,288	Remeasurements from post-employment benefit obligations
Pos-pos yang akan direklasifikasi ke laba rugi:				Items to be reclassified to profit or loss:
Lindung nilai arus kas	42,377	2v,19, 38	189,263	Cashflow hedge
Pajak penghasilan terkait	<u>(13,596)</u>	18b,18c	<u>(54,681)</u>	Related income tax
	<u>48,204</u>		<u>193,870</u>	
Total laba komprehensif	<u>1,136,374</u>		<u>1,985,920</u>	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik Perusahaan	1,055,897		1,726,607	Owners of the Company
Kepentingan nonpengendali	<u>32,273</u>		<u>65,443</u>	Non-controlling interests
	<u>1,088,170</u>		<u>1,792,050</u>	
Total laba komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik Perusahaan	1,103,807		1,919,407	Owners of the Company
Kepentingan nonpengendali	<u>32,567</u>		<u>66,513</u>	Non-controlling interests
	<u>1,136,374</u>		<u>1,985,920</u>	
Laba per saham dasar/dilusi (Rupiah penuh)	<u>548.61</u>	2s,34	<u>897.08</u>	Basic/diluted earnings per share (full amount)

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 3 Schedule

**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2023 DAN 2022**
(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED
31 DECEMBER 2023 AND 2022**
(Expressed in millions of Rupiah, unless otherwise stated)

Catatan/ Notes	Modal saham/ Share capital	Tambahan modal disetor/ Additional paid-in capital	Komponen ekuitas lainnya/ Other components of equity	Saldo laba/Retained earnings		Total/ Total	Kepentingan nonpengendali/ Non-controlling interests	Total ekuitas/ Total equity	
				Dicadangkan/ Appropriated	Belum dicadangkan/ Unappropriated				
2022									2022
Saldo 1 Januari 2022	962,344	3,878,995	(225,215)	192,500	15,810,568	20,619,192	551,981	21,171,173	Balance at 1 January 2022
Dividen kas	2t,26	-	-	-	(854,562)	(854,562)	(59,310)	(913,872)	Cash dividends
Laba komprehensif tahun berjalan	-	-	147,625	-	1,771,782	1,919,407	66,513	1,985,920	Comprehensive income for the year
Saldo 31 Desember 2022	<u>962,344</u>	<u>3,878,995</u>	<u>(77,590)</u>	<u>192,500</u>	<u>16,727,788</u>	<u>21,684,037</u>	<u>559,184</u>	<u>22,243,221</u>	Balance at 31 December 2022
2023									2023
Saldo 1 Januari 2023	962,344	3,878,995	(77,590)	192,500	16,727,788	21,684,037	559,184	22,243,221	Balance at 1 January 2023
Dividen kas	2t,26	-	-	-	(771,799)	(771,799)	(41,790)	(813,589)	Cash dividends
Laba komprehensif tahun berjalan	-	-	33,054	-	1,070,753	1,103,807	32,567	1,136,374	Comprehensive income for the year
Saldo 31 Desember 2023	<u>962,344</u>	<u>3,878,995</u>	<u>(44,536)</u>	<u>192,500</u>	<u>17,026,742</u>	<u>22,016,045</u>	<u>549,961</u>	<u>22,566,006</u>	Balance at 31 December 2023

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 ASTRA AGRO LESTARI Tbk
DAN ENTITAS ANAK/AND SUBSIDIARIES**

Lampiran 4 Schedule

**LAPORAN ARUS KAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2023 DAN 2022**

(Dinyatakan dalam jutaan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED
31 DECEMBER 2023 AND 2022**

(Expressed in millions of Rupiah,
unless otherwise stated)

	<u>2023</u>	<u>2022</u>	
Arus kas dari aktivitas operasi			Cash flows from operating activities
Penerimaan dari pelanggan	20,887,611	21,267,225	Receipts from customers
Penerimaan penghasilan bunga, bersih	99,465	76,242	Receipts of interest income, net
Pembayaran kepada pemasok dan karyawan	(17,623,354)	(17,032,385)	Payments to suppliers and employees
Penerimaan/(pembayaran) pajak	119,350	(1,699,607)	Receipts from/(payments of) taxes
Pembayaran beban operasional lainnya	(944,334)	(776,078)	Payments of other operational expenses
Arus kas bersih yang diperoleh dari aktivitas operasi	<u>2,538,738</u>	<u>1,835,397</u>	Net cash flows provided by operating activities
Arus kas dari aktivitas investasi			Cash flows from investing activities
Penambahan aset tetap	(715,685)	(791,413)	Additions of fixed assets
Penambahan tanaman produktif	(520,652)	(588,031)	Additions of bearer plants
Penerimaan piutang jangka panjang	215,362	237,226	Receipt of long-term receivables
Arus kas bersih yang digunakan untuk aktivitas investasi	<u>(1,020,975)</u>	<u>(1,142,218)</u>	Net cash flows used in investing activities
Arus kas dari aktivitas pendanaan			Cash flows from financing activities
Penerimaan pinjaman bank	-	1,700,000	Proceeds from bank loans
Pembayaran pinjaman bank	(5,000)	(3,374,786)	Payment of bank loans
Pembayaran dividen kas	(771,721)	(854,474)	Payment of cash dividends
Pembayaran dividen kas kepada pemegang saham nonpengendali	(41,790)	(59,310)	Payments of cash dividends to non-controlling shareholders
Pembayaran biaya pendanaan	(269,819)	(417,581)	Payment of finance cost
Penerimaan dividen kas dari ventura bersama	44,612	-	Proceeds of cash dividends from joint venture
Arus kas bersih yang digunakan untuk aktivitas pendanaan	<u>(1,043,718)</u>	<u>(3,006,151)</u>	Net cash flows used in financing activities
Kenaikan/(penurunan) bersih kas dan setara kas	<u>474,045</u>	<u>(2,312,972)</u>	Net increase/(decrease) in cash and cash equivalents
Dampak perubahan selisih kurs terhadap kas dan setara kas	<u>(4,153)</u>	<u>36,566</u>	Effect of exchange rate changes on cash and cash equivalents
Kas dan setara kas pada awal tahun	<u>1,619,616</u>	<u>3,896,022</u>	Cash and cash equivalents at the beginning of the year
Kas dan setara kas pada akhir tahun	<u>2,089,508</u>	<u>1,619,616</u>	Cash and cash equivalents at the end of 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.