BAB V

PENUTUP

A. Kesimpulan

Penelitian ini bertujuan untuk mendapatkan bukti empiris mengenai pengaruh rasio pasar, profitabilitas, ukuran perusahaan, financial distress, dan leverage terhadap penerimaan opini audit *going concern* pada perusahaan manufaktur sektor customer non cylicals yang terdaftar di Bursa Efek Indonesia tahun 2021-2023. Data sampel yang digunakan sebanyak 162 sampel selama 3 tahun. Penelitian ini menggunakan alat uji regresi logistik menggunakan software SPSS versi 27 *for windows*.

Berdasarkan hasil analisis dan pembahasan yang telah diuraikan pada BAB IV, maka dapat disimpulkan sebagai berikut :

1. Variabel *rasio pasar* yang diproksikan dengan *price earning ratio (PER)* tidak berpengaruh signifikan terhadap penerimaan opini audit *going concern* pada perusahaan manufaktur sektor customer non cylicals yang terdaftar di Bursa Efek Indonesia tahun 2021-2023.
2. Variabel *profitabilitas* yang diproksikan dengan *return on asset (ROA)* tidak berpengaruh signifikan terhadap penerimaan opini audit *going concern* pada perusahaan manufaktur sektor customer non cylicals yang terdaftar di

Bursa Efek Indonesia tahun 2021-2023.

3. Variabel *ukuran perusahaan* yang diproksikan dengan *SIZE* tidak berpengaruh signifikan terhadap penerimaan opini audit *going concern* pada perusahaan manufaktur sektor customer non cylicals yang terdaftar di Bursa Efek Indonesia tahun 2021-2023.
4. Variabel *financial distress* yang diproksikan dengan *debt to equity ratio (DER)* berpengaruh signifikan terhadap penerimaan opini audit *going concern* pada perusahaan manufaktur sektor customer non cylicals yang terdaftar di Bursa Efek Indonesia tahun 2021-2023.
5. Variabel *leverage* yang diproksikan dengan *debt to asset ratio (DAR)* berpengaruh signifikan terhadap penerimaan opini audit *going concern* pada perusahaan manufaktur sektor customer non cylicals yang terdaftar di Bursa Efek Indonesia tahun 2021-2023.
6. Variabel rasio pasar, profitabilitas, ukuran perusahaan, financial distress, dan leverage yang dapat berpengaruh secara simultan terhadap penerimaan opini audit *going concern* pada perusahaan manufaktur sektor customer non cylicals yang terdaftar di Bursa Efek Indonesia tahun 2021-2023.

B. Saran

Adapun saran-saran yang dapat penulis berikan untuk penelitian selanjutnya adalah sebagai berikut :

1. Bagi Peneliti Selanjutnya

   a. Peneliti selanjutnya diharapkan dapat menambahkan variabel independen lainnya seperti likuiditas, arus kas operasional, audit tenure, dan sebagainya, sehingga dapat diperoleh informasi yang lebih jelas mengenai hal-hal yang berpengaruh terhadap penerimaan opini audit *going concern*.

   b. Peneliti selanjutnya juga diharapkan dapat menambah jumlah sampel dan masa periode penelitian, sehingga hasil analisis dapat memberikan gambaran yang lebih akurat mengenai pengaruh jangka panjang.

2. Bagi Perusahaan

   Berdasarkan hasil penelitian rasio pasar, profitabilitas, ukuran perusahaan, financial distress, dan leverage berpengaruh terhadap opini audit *going concern*, berdasarkan hasil tersebut sebaiknya perusahaan harus :

   a. Memperbaiki efisiensi operasional untuk meningkatkan margin laba, seperti dengan mengurangi biaya operasional yang tidak perlu, memastikan arus kas operasional positif dengan mempercepat pengumpulan piutang dan mengelola persediaan secara efektif.

   b. Sisi leverage perusahaan harus dikelola dengan hati-hati agar tidak meningkatkan risiko penerimaan opini audit *going concern*. Hal yang dapat dilakukan perusahaan yaitu, perusahaan harus memastikan bahwa proporsi hutang terhadap aset berada dalam batas yang wajar untuk menghindari risiko gagal bayar, perusahaan dapat mempertimbangkan penerbitan saham baru untuk meningkatkan modal ekuitas, sehingga dapat mengurangi ketergantungan pada hutang.

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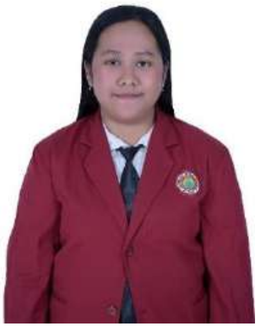

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Berdasarkan surat nomor 026/Perm./BAA/II/2025 tanggal 07 March 2025 tentang izin penilitian mahasiswa Universitas Buddhi Dharma, bersama ini kami memberikan izin untuk mengakses dan menggunakan data pasar modal TICMI untuk memenuhi kebutuhan riset dan penyusunan Skripsi kepada peneliti di bawah ini:

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Head of Data Services

LAMPIRAN

Lampiran 1

Daftar Perusahaan Sampel

No	Kode	Nama Perusahaan
1	AMRT	Sumber Alfaria Trijaya Tbk
2	DMND	Diamond Food Indonesia Tbk
3	EPMT	Enseval Putera Megatrading Tbk
4	KMDS	Kurniamitra Duta Sentosa Tbk
5	SDPC	Millennium Pharmacon International Tbk
6	AALI	Astra Agro Lestari Tbk
7	BISI	Bisi International Tbk
8	BOBA	Formosa Ingredient Factory Tbk
9	BUDI	Budi Starch & Sweetener Tbk
10	CAMP	Campina Ice Cream Industry Tbk
11	CEKA	Wilmar Cahaya Indonesia Tbk
12	CLEO	Sariguna Primatirta Tbk
13	CPIN	Charoen Pokphand Indonesia Tbk
14	CPRO	Central Proteina Prima Tbk
15	CSRA	PT Cisadane Sawit Raya Tbk
16	DSFI	Dharma Samudera Fishing Industries Tbk
17	DSNG	PT Dharma Satya Nusantara Tbk
18	ICBP	Indofood CBP Sukses Makmur Tbk
19	IKAN	Japfa Comfeed Indonesia Tbk
20	INDF	Mulia Boga Raya Tbk
21	JPFA	PP London Sumatra Indonesia Tbk
22	KEJU	Mulia Boga Raya Tbk
23	LSIP	PP London Sumatra Indonesia Tbk
24	MYOR	Mayora Indah Tbk
25	OILS	Indo Oil Perkasa Tbk
26	PGUN	PT Pradiksi Gunatama Tbk
27	PNGO	PT Pinago Utama Tbk
28	PSGO	PT Palma Serasih Tbk
29	ROTI	Nippon Indosari Corpindo Tbk
30	SGRO	PT Sampoerna Agro Tbk
31	SIMP	Salim Ivomas Pratama Tbk
32	SKLT	Sekar Laut Tbk
33	SSMS	PT Sawit Sumbermas Sarana Tbk
34	STTP	Siantar Top Tbk
35	TAPG	Triputra Agro Persada Tbk
36	TBLA	Tunas Baru Lampung Tbk

37	TGKA	Tigaraksa Satria Tbk
38	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk
39	GGRM	Gudang Garam Tbk
40	ITIC	PT Indonesian Tobacco Tbk
41	WIIM	Wismilak Inti Makmur Tbk
42	UCID	PT Uni-Charm Indonesia Tbk
43	UNVR	Unilever Indonesia Tbk
44	VICI	PT Victoria Care Indonesia Tbk
45	GOOD	Garudafood Putra Putri Jaya Tbk
46	WICO	Wicaksana Overseas International Tbk
47	ALTO	Tri Banyan Tirta Tbk
48	BEEF	Estika Tata Tiara Tbk
49	ENZO	Morenzo Abadi Perkasa Tbk
50	JAWA	Jaya Agra Wattie Tbk
51	PSDN	Prasidha Aneka Niaga Tbk
52	UNSP	Bakrie Sumatera Plantations Tbk
53	WMPP	Widodo Makmur Perkasa Tbk
54	FLMC	Falmaco Nonwoven Industri Tbk

Lampiran 2

Hasil Perhitungan Variabel Rasio Pasar

No	Kode Emiten	Tahun	Harga Saham	Laba Per Saham	PER
1.	AMRT	2021	1,215.00	46.98	26
2.	AMRT	2022	2,650.00	68.76	39
3.	AMRT	2023	2,930.00	81.97	36
4.	DMND	2021	875.00	37.00	24
5.	DMND	2022	815.00	40.00	20
6.	DMND	2023	815.00	33.00	25
7.	EPMT	2021	2,700.00	313.00	9
8.	EPMT	2022	2,750.00	313.00	20
9.	EPMT	2023	2,590.00	254.00	10
10.	KMDS	2021	434.00	42.00	10
11.	KMDS	2022	575.00	60.00	10
12.	KMDS	2023	424.00	64.00	7
13.	SDPC	2021	136.00	7.51	18
14.	SDPC	2022	332.00	19.20	17
15.	SDPC	2023	158.00	25.97	6
16.	AALI	2021	9,500.00	1,024.00	9
17.	AALI	2022	8,025.00	897.08	9
18.	AALI	2023	7,025.00	548.61	13
19.	BISI	2021	995.00	126.94	8
20.	BISI	2022	1,600.00	174.36	9
21.	BISI	2023	1,600.00	198.54	8
22.	BOBA	2021	230.00	20.00	12
23.	BOBA	2022	184.00	9.00	20
24.	BOBA	2023	169.00	13.00	13
25.	BUDI	2021	179.00	18.51	10
26.	BUDI	2022	226.00	19.77	11
27.	BUDI	2023	278.00	22.41	12
28.	CAMP	2021	290.00	17.00	17
29.	CAMP	2022	306.00	20.60	15
30.	CAMP	2023	402.00	21.65	19
31.	CEKA	2021	1,880.00	314.00	6
32.	CEKA	2022	1,980.00	371.00	5
33.	CEKA	2023	1,845.00	258.00	7
34.	CLEO	2021	470.00	15.00	31
35.	CLEO	2022	555.00	16.00	35
36.	CLEO	2023	710.00	25.00	28
37.	CPIN	2021	5,950	221.00	27

38.	CPIN	2022	5,650.00	179.00	32
39.	CPIN	2023	5,025.00	141.00	36
40.	CPRO	2021	95.00	7.83	12
41.	CPRO	2022	53.00	6.30	8
42.	CPRO	2023	51.00	6.70	8
43.	CSRA	2021	500.00	127.00	4
44.	CSRA	2022	570.00	123.00	5
45.	CSRA	2023	472.00	71.00	7
46.	DSFI	2021	95.00	7.83	12
47.	DSFI	2022	91.00	11.50	8
48.	DSFI	2023	68.00	6.50	10
49.	DSNG	2021	500.00	68.60	7
50.	DSNG	2022	600.00	113.86	5
51.	DSNG	2023	555.00	79.23	7
52.	ICBP	2021	8,700.00	548.00	16
53.	ICBP	2022	10,000.00	393.00	25
54.	ICBP	2023	10,575.00	599.00	18
55.	IKAN	2021	95.00	1.91	50
56.	IKAN	2022	59.00	2.44	24
57.	IKAN	2023	50.00	1.12	45
58.	INDf	2021	6,325.00	870.00	7
59.	INDf	2022	6,725.00	724.00	9
60.	INDf	2023	6,450.00	928.00	7
61.	JPFA	2021	1,720.00	174.00	10
62.	JPFA	2022	1,295.00	122.00	11
63.	JPFA	2023	1,180.00	80.00	15
64.	KEJU	2021	1,185.00	96.47	12
65.	KEJU	2022	1,430.00	78.25	18
66.	KEJU	2023	1,155.00	53.56	22
67.	LSIP	2021	1,185.00	145.00	8
68.	LSIP	2022	1,015.00	152.00	7
69.	LSIP	2023	890.00	112.00	8
70.	MYOR	2021	2,040.00	53.00	38
71.	MYOR	2022	2,500.00	87.00	29
72.	MYOR	2023	2,490.00	143.00	17
73.	OILS	2021	340.00	20.00	17
74.	OILS	2022	212.00	15.10	14
75.	OILS	2023	133.00	6.89	19
76.	PGUN	2021	388.00	7.69	50
77.	PGUN	2022	805.00	30.00	27
78.	PGUN	2023	416.00	18.83	2
79.	PNGO	2021	1,555.00	240.00	6
80.	PNGO	2022	1,400.00	222.00	6

81.	PNGO	2023	1,400.00	245.00	6
82.	PSGO	2021	216.00	11.34	19
83.	PSGO	2022	146.00	13.67	11
84.	PSGO	2023	133.00	29.14	5
85.	ROTI	2021	1,360.00	46.11	29
86.	ROTI	2022	1,320.00	74.98	18
87.	ROTI	2023	1,150.00	58.44	20
88.	SGRO	2021	1,995.00	441.00	5
89.	SGRO	2022	2.100.00	577.00	4
90.	SGRO	2023	2,010.00	266.00	8
91.	SIMP	2021	456.00	63.51	7
92.	SIMP	2022	414.00	77.31	5
93.	SIMP	2023	376.00	47.51	8
94.	SKLT	2021	2,420.00	122.91	20
95.	SKLT	2022	1,950.00	120.89	16
96.	SKLT	2023	282.00	75.12	4
97.	SSMS	2021	965.00	159.11	6
98.	SSMS	2022	1,470.00	192.90	8
99.	SSMS	2023	1,045.00	53.78	19
100.	STTP	2021	7,550.00	471.38	16
101.	STTP	2022	7,650.00	476.70	16
102.	STTP	2023	9,375.00	700.53	13
103.	TAPG	2021	610.00	59.00	10
104.	TAPG	2022	635.00	150.00	4
105.	TAPG	2023	545.00	81.00	7
106.	TBLA	2021	795.00	150.65	5
107.	TBLA	2022	695.00	151.74	5
108.	TBLA	2023	695.00	104.86	7
109.	TGKA	2021	7,000.00	523.79	13
110.	TGKA	2022	7,100.00	521.00	14
111.	TGKA	2023	6,450.00	498.00	13
112.	ULTJ	2021	1,570.00	122.00	13
113.	ULTJ	2022	1,475.00	92.00	16
114.	ULTJ	2023	1,600.00	112.00	14
115.	GGRM	2021	30,600.00	2,913.00	11
116.	GGRM	2022	18,000.00	1,445.00	12
117.	GGRM	2023	20,325.00	2,757.00	7
118.	ITIC	2021	274.00	19.53	14
119.	ITIC	2022	262.00	25.46	10
120.	ITIC	2023	300.00	28.66	10
121.	WIIM	2021	428.00	84.13	5
122.	WIIM	2022	630.00	119.33	5
123.	WIIM	2023	1,775.00	238.50	7

124.	UCID	2021	1,450.00	115.00	13
125.	UCID	2022	1,095.00	76.00	14
126.	UCID	2023	1,000.00	105.00	10
127.	UNVR	2021	4,110.00	151.00	27
128.	UNVR	2022	4,700.00	141.00	33
129.	UNVR	2023	3,530.00	126.00	28
130.	VICI	2021	515.00	26.43	19
131.	VICI	2022	510.00	14.56	35
132.	VICI	2023	650.00	26.60	24
133.	GOOD	2021	525.00	11.60	45
134.	GOOD	2022	525.00	11.64	45
135.	GOOD	2023	430.00	15.78	27
136.	WICO	2021	414.00	- 90.74	(5)
137.	WICO	2022	394.00	- 106.07	(4)
138.	WICO	2023	121.00	- 60.37	(2)
139.	ALTO	2021	280.00	4.06	69
140.	ALTO	2022	50.00	- 7.32	(7)
141.	ALTO	2023	50.00	- 11.79	(4)
142.	BEEF	2021	76.00	- 96.29	(1)
143.	BEEF	2022	66.00	- 49.72	(1)
144.	BEEF	2023	248.00	8.12	31
145.	ENZO	2021	50.00	4.73	11
146.	ENZO	2022	66.00	0.99	67
147.	ENZO	2023	50.00	- 2.82	(18)
148.	JAWA	2021	270.00	- 47.02	(6)
149.	JAWA	2022	105.00	- 79.53	(1)
150.	JAWA	2023	180.00	- 59.24	(3)
151.	PSDN	2021	153.00	60.33	(3)
152.	PSDN	2022	83.00	- 28.67	(3)
153.	PSDN	2023	90.00	99.58	1
154.	UNSP	2021	109.00	51.47	2
155.	UNSP	2022	128.00	86.71	1
156.	UNSP	2023	113.00	25.08	5
157.	WMPP	2021	160.00	8.41	19
158.	WMPP	2022	74.00	- 10.46	(7)
159.	WMPP	2023	50.00	- 29.76	(2)
160.	FLMC	2021	510.00	- 79.32	(6)
161.	FLMC	2022	79.00	- 23.32	(3)
162.	FLMC	2023	79.00	8.80	9

Lampiran 3

Hasil Perhitungan Variabel Profitabilitas

No	Kode Emiten	Tahun	Laba Bersih	Total Asset	ROA
1.	AMRT	2021	1,988,750,000.00	27,493,748,000.00	0.07
2.	AMRT	2022	2,907,478,000.00	30,746,266,000.00	0.09
3.	AMRT	2023	3,484,025,000.00	34,246,183,000.00	0.10
4.	DMND	2021	351,470,000.00	6,297,287,000.00	0.06
5.	DMND	2022	382,105,000.00	6,878,297,000.00	0.06
6.	DMND	2023	319,078,000.00	7,166,880,000.00	0.04
7.	EPMT	2021	846,240,999,497.00	9,729,919,645,520.00	0.09
8.	EPMT	2022	842,590,883,679.00	10,402,356,853,033.00	0.08
9.	EPMT	2023	688,374,430,004.00	10,955,849,005,936.00	0.06
10.	KMDS	2021	33,530,231,755.00	189,319,292,312.00	0.18
11.	KMDS	2022	47,993,345,719.00	233,321,416,964.00	0.21
12.	KMDS	2023	51,239,892,562.00	245,154,391,129.00	0.21
13.	SDPC	2021	9,571,235,584.00	1,206,385,542,888.00	0.01
14.	SDPC	2022	24,464,054,875.00	1,401,504,764,117.00	0.02
15.	SDPC	2023	33,081,201,848.00	1,639,682,291,798.00	0.02
16.	AALI	2021	2,067,362,000.00	30,399,906,000.00	0.07
17.	AALI	2022	1,792,050,000.00	29,249,340,000.00	0.06
18.	AALI	2023	1,088,170,000.00	28,846,243,000.00	0.04
19.	BISI	2021	380,992,000.00	3,132,202,000.00	0.12
20.	BISI	2022	523,242,000.00	3,410,481,000.00	0.15
21.	BISI	2023	595,740,000.00	3,901,820,000.00	0.15
22.	BOBA	2021	17,466,099,847.00	147,435,386,311.00	0.12
23.	BOBA	2022	10,738,669,242.00	164,088,907,388.00	0.07
24.	BOBA	2023	14,958,484,781.00	175,625,458,035.00	0.09
25.	BUDI	2021	91,723,000.00	2,993,218,000.00	0.03
26.	BUDI	2022	93,065,000.00	3,173,651,000.00	0.03
27.	BUDI	2023	102,542,000.00	3,327,846,000.00	0.03
28.	CAMP	2021	100,066,615,090.00	1,147,260,611,704.00	0.09
29.	CAMP	2022	121,257,336,904.00	1,074,777,460,412.00	0.11
30.	CAMP	2023	127,426,464,539.00	1,088,726,193,209.00	0.12
31.	CEKA	2021	187,066,990,085.00	1,697,387,196,209.00	0.11
32.	CEKA	2022	220,704,543,072.00	1,718,287,453,575.00	0.13
33.	CEKA	2023	153,574,779,624.00	1,893,560,797,758.00	0.08
34.	CLEO	2021	180,711,667,020.00	1,348,181,576,913.00	0.13
35.	CLEO	2022	192,467,066,577.00	1,790,304,606,780.00	0.11
36.	CLEO	2023	305,879,961,825.00	2,296,227,711,688.00	0.13
37.	CPIN	2021	3,619,010,000.00	35,446,051,000.00	0.10

38.	CPIN	2022	2,930,357,000.00	39,847,545,000.00	0.07
39.	CPIN	2023	2,318,088,000.00	40,970,800,000.00	0.06
40.	CPRO	2021	2,212,293,000.00	6,448,014,000.00	0.34
41.	CPRO	2022	373,978,000.00	6,833,737,000.00	0.05
42.	CPRO	2023	401,774,000.00	6,856,338,000.00	0.06
43.	CSRA	2021	259,650,288,797.00	1,753,240,850,009.00	0.15
44.	CSRA	2022	252,406,668,731.00	1,835,253,997,038.00	0.14
45.	CSRA	2023	146,138,989,067.00	1,842,857,630,843.00	0.08
46.	DSFI	2021	14,571,697,139.00	391,754,830,323.00	0.04
47.	DSFI	2022	21,382,209,119.00	390,694,004,239.00	0.05
48.	DSFI	2023	12,087,821,539.00	411,881,217,220.00	0.03
49.	DSNG	2021	739,649,000.00	13,712,160,000.00	0.05
50.	DSNG	2022	1,206,587,000.00	15,357,229,000.00	0.08
51.	DSNG	2023	841,665,000.00	16,178,278,000.00	0.05
52.	ICBP	2021	7,900,282,000.00	118,066,628,000.00	0.07
53.	ICBP	2022	5,722,194,000.00	115,305,536,000.00	0.05
54.	ICBP	2023	8,465,123,000.00	119,267,076,000.00	0.07
55.	IKAN	2021	1,599,675,921.00	129,081,871,589.00	0.01
56.	IKAN	2022	2,035,931,112.00	125,635,186,707.00	0.02
57.	IKAN	2023	934,253,601.00	141,188,309,682.00	0.01
58.	INDf	2021	11,203,585,000.00	179,356,193,000.00	0.06
59.	INDf	2022	9,192,569,000.00	180,433,300,000.00	0.05
60.	INDf	2023	11,493,733,000.00	186,587,957,000.00	0.06
61.	JPFA	2021	2,130,896,000.00	28,589,656,000.00	0.07
62.	JPFA	2022	1,490,931,000.00	32,690,887,000.00	0.05
63.	JPFA	2023	945,922,000.00	34,109,431,000.00	0.03
64.	KEJU	2021	144,700,268,968.00	767,726,284,113.00	0.19
65.	KEJU	2022	117,370,750,383.00	860,100,358,989.00	0.14
66.	KEJU	2023	80,342,415,257.00	828,378,354,007.00	0.10
67.	LSIP	2021	990,445,000.00	11,851,182,000.00	0.08
68.	LSIP	2022	1,035,285,000.00	12,417,013,000.00	0.08
69.	LSIP	2023	760,673,000.00	12,514,203,000.00	0.06
70.	MYOR	2021	1,211,052,647,953.00	19,917,653,265,528.00	0.06
71.	MYOR	2022	1,970,064,538,149.00	22,276,160,695,411.00	0.09
72.	MYOR	2023	3,244,872,091,221.00	23,870,404,962,472.00	0.14
73.	OILS	2021	6,026,965,658.00	131,669,356,688.00	0.05
74.	OILS	2022	6,817,792,930.00	157,982,373,781.00	0.04
75.	OILS	2023	3,130,446,618.00	199,907,912,568.00	0.02
76.	PGUN	2021	38,428,235,746.00	2,497,154,377,255.00	0.02
77.	PGUN	2022	167,246,545,379.00	2,347,517,612,880.00	0.07
78.	PGUN	2023	108,056,587,588.00	2,591,476,467,270.00	0.04
79.	PNGO	2021	188,054,274,781.00	1,498,624,511,203.00	0.13
80.	PNGO	2022	173,391,571,265.00	1,550,623,971,085.00	0.11

81.	PNGO	2023	191,664,263,794.00	1,489,149,097,101.00	0.13
82.	PSGO	2021	213,841,959,820.00	3,731,907,652,769.00	0.06
83.	PSGO	2022	257,682,130,697.00	4,140,857,067,187.00	0.06
84.	PSGO	2023	549,244,004,886.00	4,181,183,763,101.00	0.13
85.	ROTI	2021	281,340,682,456.00	4,191,284,422,677.00	0.07
86.	ROTI	2022	432,247,722,254.00	4,130,321,616,083.00	0.10
87.	ROTI	2023	333,300,420,963.00	3,943,518,425,042.00	0.08
88.	SGRO	2021	814,715,000.00	9,751,365,000.00	0.08
89.	SGRO	2022	1,039,443,000.00	10,243,238,000.00	0.10
90.	SGRO	2023	440,779,000.00	10,067,533,000.00	0.04
91.	SIMP	2021	1,333,747,000.00	35,979,302,000.00	0.04
92.	SIMP	2022	1,509,605,000.00	36,113,081,000.00	0.04
93.	SIMP	2023	926,778,000.00	35,012,351,000.00	0.03
94.	SKLT	2021	84,524,160,000.53	889,125,250,792.00	0.00
95.	SKLT	2022	74,865,302,076.00	1,033,289,474,829.00	0.07
96.	SKLT	2023	78,089,597,225.00	1,282,739,303,035.00	0.06
97.	SSMS	2021	1,526,870,874.00	13,850,610,076.00	0.11
98.	SSMS	2022	1,848,118,978.00	11,136,909,800.00	0.17
99.	SSMS	2023	526,650,286,000.00	11,810,444,633.00	0.04
100.	STTP	2021	617,573,766,863.00	3,919,243,683,748.00	0.16
101.	STTP	2022	624,524,005,786.00	4,590,737,849,889.00	0.14
102.	STTP	2023	917,794,022,711.00	5,482,234,635,262.00	0.17
103.	TAPG	2021	1,198,747,000.00	12,446,326.000.00	0.10
104.	TAPG	2022	3,088,745,000.00	14,526,124.000.00	0.21
105.	TAPG	2023	1,661,258,000.00	13,867,387.000.00	0.12
106.	TBLA	2021	791,916,000.00	21,084,017.000.00	0.04
107.	TBLA	2022	801,440,000.00	23,673,644.000.00	0.03
108.	TBLA	2023	612,218,000.00	25,883,325.000.00	0.02
109.	TGKA	2021	481,109,483,989.00	3,403,961,007,490.00	0.14
110.	TGKA	2022	478,266,000.00	4,178,952.000.00	0.11
111.	TGKA	2023	441,099,000.00	4,566,006.000.00	0.10
112.	ULTJ	2021	1,276,793,000.00	7,406,856.000.00	0.17
113.	ULTJ	2022	965,486,000.00	7,376,375.000.00	0.13
114.	ULTJ	2023	1,186,161,000.00	7,523,956.000.00	0.16
115.	GGRM	2021	5,605,321,000.00	59,964,369.000.00	0.06
116.	GGRM	2022	2,779,742,000.00	88,562,617.000.00	0.03
117.	GGRM	2023	5,324,516,000.00	92,540,823.000.00	0.06
118.	ITIC	2021	18,368,616,642.00	526,704,173,504.00	0.03
119.	ITIC	2022	23,952,323,176.00	553,207,312,282.00	0.04
120.	ITIC	2023	26,963,627,275.00	560,353,325,935.00	0.05
121.	WIIM	2021	176,877,010,231.00	1,891,169,731,202.00	0.09
122.	WIIM	2022	249,644,129,079.00	2,168,793,843,296.00	0.12
123.	WIIM	2023	494,729,174,306.00	2,575,756,967,645.00	0.19

124.	UCID	2021	475,087,000.00	2,881,008,000.00	0.06
125.	UCID	2022	313,648,000.00	8,382,538,000.00	0.04
126.	UCID	2023	434,532,000.00	8,487,854,000.00	0.05
127.	UNVR	2021	5,758,148,000.00	19,068,532,000.00	0.30
128.	UNVR	2022	5,364,761,000.00	18,318,114,000.00	0.29
129.	UNVR	2023	4,800,940,000.00	16,664,086,000.00	0.29
130.	VICI	2021	177,275,878,389.00	997,797,006,411.00	0.18
131.	VICI	2022	97,639,053,688.00	1,150,904,222,886.00	0.08
132.	VICI	2023	178,455,165,962.00	1,148,235,338,153.00	0.16
133.	GOOD	2021	492,637,672,186.00	6,766,602,280,143.00	0.07
134.	GOOD	2022	521,714,035,585.00	7,327,371,934,290.00	0.07
135.	GOOD	2023	601,467,293,291.00	7,427,707,902,688.00	0.08
136.	WICO	2021	(115,139,460,313.00)	613,344,238,692.00	(0.19)
137.	WICO	2022	(137,839,403,241.00)	436,470,822,994.00	(0.32)
138.	WICO	2023	(111,023,368,335.00)	319,173,316,937.00	(0.35)
139.	ALTO	2021	(8,932,197,718.00)	1,089,208,965,375.00	(0.01)
140.	ALTO	2022	(16,129,026,748.00)	1,023,323,308,935.00	(0.02)
141.	ALTO	2023	(25,917,765,585.00)	983,288,148,159.00	(0.03)
142.	BEEF	2021	(181,441,958,103.00)	673,480,916,520.00	(0.27)
143.	BEEF	2022	(93,687,239,182.00)	615,017,828,200.00	(0.15)
144.	BEEF	2023	57,071,026,905.00	690,330,534,107.00	0.08
145.	ENZO	2021	10,191,676,313.00	294,416,024,814.00	0.03
146.	ENZO	2022	2,144,541,371.00	313,331,422,003.00	0.01
147.	ENZO	2023	(4,020,549,390.00)	355,681,189,980.00	(0.01)
148.	JAWA	2021	(178,278,611,469.00)	3,566,231,393,023.00	(0.05)
149.	JAWA	2022	(301,812,696,692.00)	3,589,642,467,446.00	(0.08)
150.	JAWA	2023	(303,853,274,732.00)	3,656,226,625,457.00	(0.08)
151.	PSDN	2021	(81,182,064,990.00)	708,894,784,885.00	(0.11)
152.	PSDN	2022	(25,834,965,122.00)	705,620,167,464.00	(0.04)
153.	PSDN	2023	143,397,423,734.00	151,973,453,634.00	0.94
154.	UNSP	2021	117,509,000.00	8,258,457,000.00	0.01
155.	UNSP	2022	930,207,000.00	4,540,302,000.00	0.20
156.	UNSP	2023	26,137,000.00	4,559,725,000.00	0.01
157.	WMPP	2021	301,834,684,569.00	5,656,783,727,367.00	0.05
158.	WMPP	2022	(317,071,200,358.00)	6,070,418,948,982.00	(0.05)
159.	WMPP	2023	(880,902,768,656.00)	5,006,640,555,189.00	(0.18)
160.	FLMC	2021	(55,802,985,495.00)	196,909,739,573.00	(0.28)
161.	FLMC	2022	(18,217,023,557.00)	184,075,289,123.00	(0.10)
162.	FLMC	2023	6,878,714,529.00	185,153,877,951.00	0.04

Lampiran 4

Hasil Perhitungan Variabel Ukuran Perusahaan

No	Kode Emiten	Tahun	Total Asset	SIZE
1.	AMRT	2021	27,493,748,000.00	17.13
2.	AMRT	2022	30,746,266,000.00	17.24
3.	AMRT	2023	34,246,183,000.00	17.35
4.	DMND	2021	6,297,287,000.00	15.66
5.	DMND	2022	6,878,297,000.00	15.74
6.	DMND	2023	7,166,880,000.00	15.78
7.	EPMT	2021	9,729,919,645,520.00	29.91
8.	EPMT	2022	10,402,356,853,033.00	29.97
9.	EPMT	2023	10,955,849,005,936.00	30.02
10.	KMDS	2021	189,319,292,312.00	25.97
11.	KMDS	2022	233,321,416,964.00	26.18
12.	KMDS	2023	245,154,391,129.00	26.23
13.	SDPC	2021	1,206,385,542,888.00	27.82
14.	SDPC	2022	1,401,504,764,117.00	27.97
15.	SDPC	2023	1,639,682,291,798.00	28.13
16.	AALI	2021	30,399,906,000.00	17.23
17.	AALI	2022	29,249,340,000.00	17.19
18.	AALI	2023	28,846,243,000.00	17.18
19.	BISI	2021	3,132,202,000.00	14.96
20.	BISI	2022	3,410,481,000.00	15.04
21.	BISI	2023	3,901,820,000.00	15.18
22.	BOBA	2021	147,435,386,311.00	25.72
23.	BOBA	2022	164,088,907,388.00	25.82
24.	BOBA	2023	175,625,458,035.00	25.89
25.	BUDI	2021	2,993,218,000.00	14.91
26.	BUDI	2022	3,173,651,000.00	14.97
27.	BUDI	2023	3,327,846,000.00	15.02
28.	CAMP	2021	1,147,260,611,704.00	27.77
29.	CAMP	2022	1,074,777,460,412.00	27.70
30.	CAMP	2023	1,088,726,193,209.00	27.72
31.	CEKA	2021	1,697,387,196,209.00	28.16
32.	CEKA	2022	1,718,287,453,575.00	28.17
33.	CEKA	2023	1,893,560,797,758.00	28.27
34.	CLEO	2021	1,348,181,576,913.00	27.93
35.	CLEO	2022	1,790,304,606,780.00	28.21
36.	CLEO	2023	2,296,227,711,688.00	28.46
37.	CPIN	2021	35,446,051,000.00	17.38

38.	CPIN	2022	39,847,545,000.00	17.50
39.	CPIN	2023	40,970,800,000.00	17.53
40.	CPRO	2021	6,448,014,000.00	15.68
41.	CPRO	2022	6,833,737,000.00	15.74
42.	CPRO	2023	6,856,338,000.00	15.74
43.	CSRA	2021	1,753,240,850,009.00	28.19
44.	CSRA	2022	1,835,253,997,038.00	28.24
45.	CSRA	2023	1,842,857,630,843.00	28.24
46.	DSFI	2021	391,754,830,323.00	26.69
47.	DSFI	2022	390,694,004,239.00	26.69
48.	DSFI	2023	411,881,217,220.00	26.74
49.	DSNG	2021	13,712,160,000.00	16.43
50.	DSNG	2022	15,357,229,000.00	16.55
51.	DSNG	2023	16,178,278,000.00	16.60
52.	ICBP	2021	118,066,628,000.00	18.59
53.	ICBP	2022	115,305,536,000.00	18.56
54.	ICBP	2023	119,267,076,000.00	18.60
55.	IKAN	2021	129,081,871,589.00	25.58
56.	IKAN	2022	125,635,186,707.00	25.56
57.	IKAN	2023	141,188,309,682.00	25.67
58.	INDf	2021	179,356,193,000.00	19.00
59.	INDf	2022	180,433,300,000.00	19.01
60.	INDf	2023	186,587,957,000.00	19.04
61.	JPFA	2021	28,589,656,000.00	17.17
62.	JPFA	2022	32,690,887,000.00	17.30
63.	JPFA	2023	34,109,431,000.00	17.35
64.	KEJU	2021	767,726,284,113.00	27.37
65.	KEJU	2022	860,100,358,989.00	27.48
66.	KEJU	2023	828,378,354,007.00	27.44
67.	LSIP	2021	11,851,182,000.00	16.29
68.	LSIP	2022	12,417,013,000.00	16.33
69.	LSIP	2023	12,514,203,000.00	16.34
70.	MYOR	2021	19,917,653,265,528.00	30.62
71.	MYOR	2022	22,276,160,695,411.00	30.73
72.	MYOR	2023	23,870,404,962,472.00	30.80
73.	OILS	2021	131,669,356,688.00	25.60
74.	OILS	2022	157,982,373,781.00	25.79
75.	OILS	2023	199,907,912,568.00	26.02
76.	PGUN	2021	2,497,154,377,255.00	28.55
77.	PGUN	2022	2,347,517,612,880.00	28.48
78.	PGUN	2023	2,591,476,467,270.00	28.58
79.	PNGO	2021	1,498,624,511,203.00	28.04
80.	PNGO	2022	1,550,623,971,085.00	28.07

81.	PNGO	2023	1,489,149,097,101.00	28.03
82.	PSGO	2021	3,731,907,652,769.00	28.95
83.	PSGO	2022	4,140,857,067,187.00	29.05
84.	PSGO	2023	4,181,183,763,101.00	29.06
85.	ROTI	2021	4,191,284,422,677.00	29.06
86.	ROTI	2022	4,130,321,616,083.00	29.05
87.	ROTI	2023	3,943,518,425,042.00	29.00
88.	SGRO	2021	9,751,365,000.00	16.09
89.	SGRO	2022	10,243,238,000.00	16.14
90.	SGRO	2023	10,067,533,000.00	16.12
91.	SIMP	2021	35,979,302,000.00	17.40
92.	SIMP	2022	36,113,081,000.00	17.40
93.	SIMP	2023	35,012,351,000.00	27.88
94.	SKLT	2021	889,125,250,792.00	27.51
95.	SKLT	2022	1,033,289,474,829.00	27.66
96.	SKLT	2023	1,282,739,303,035.00	27.88
97.	SSMS	2021	13,850,610,076.00	23.35
98.	SSMS	2022	11,136,909,800.00	23.13
99.	SSMS	2023	11,810,444,633.00	23.19
100.	STTP	2021	3,919,243,683,748.00	29.00
101.	STTP	2022	4,590,737,849,889.00	29.16
102.	STTP	2023	5,482,234,635,262.00	29.33
103.	TAPG	2021	12,446,326.000.00	16.34
104.	TAPG	2022	14,526,124.000.00	16.49
105.	TAPG	2023	13,867,387.000.00	16.45
106.	TBLA	2021	21,084,017.000.00	16.86
107.	TBLA	2022	23,673,644.000.00	16.98
108.	TBLA	2023	25,883,325.000.00	17.07
109.	TGKA	2021	3,403,961,007,490.00	28.86
110.	TGKA	2022	4,178,952.000.00	15.25
111.	TGKA	2023	4,566,006.000.00	15.33
112.	ULTJ	2021	7,406,856.000.00	15.82
113.	ULTJ	2022	7,376,375.000.00	15.81
114.	ULTJ	2023	7,523,956.000.00	15.83
115.	GGRM	2021	59,964,369.000.00	17.91
116.	GGRM	2022	88,562,617.000.00	18.30
117.	GGRM	2023	92,540,823.000.00	18.34
118.	ITIC	2021	526,704,173,504.00	26.99
119.	ITIC	2022	553,207,312,282.00	27.04
120.	ITIC	2023	560,353,325,935.00	27.05
121.	WIIM	2021	1,891,169,731,202.00	28.27
122.	WIIM	2022	2,168,793,843,296.00	28.41
123.	WIIM	2023	2,575,756,967,645.00	28.58

124.	UCID	2021	2,881,008,000.00	14.87
125.	UCID	2022	8,382,538,000.00	15.94
126.	UCID	2023	8,487,854,000.00	15.95
127.	UNVR	2021	19,068,532,000.00	16.76
128.	UNVR	2022	18,318,114,000.00	16.72
129.	UNVR	2023	16,664,086,000.00	16.63
130.	VICI	2021	997,797,006,411.00	27.63
131.	VICI	2022	1,150,904,222,886.00	27.77
132.	VICI	2023	1,148,235,338,153.00	27.77
133.	GOOD	2021	6,766,602,280,143.00	29.54
134.	GOOD	2022	7,327,371,934,290.00	29.62
135.	GOOD	2023	7,427,707,902,688.00	29.64
136.	WICO	2021	613,344,238,692.00	27.14
137.	WICO	2022	436,470,822,994.00	26.80
138.	WICO	2023	319,173,316,937.00	26.49
139.	ALTO	2021	1,089,208,965,375.00	27.72
140.	ALTO	2022	1,023,323,308,935.00	27.65
141.	ALTO	2023	983,288,148,159.00	27.61
142.	BEEF	2021	673,480,916,520.00	27.24
143.	BEEF	2022	615,017,828,200.00	27.14
144.	BEEF	2023	690,330,534,107.00	27.26
145.	ENZO	2021	294,416,024,814.00	26.41
146.	ENZO	2022	313,331,422,003.00	26.47
147.	ENZO	2023	355,681,189,980.00	26.60
148.	JAWA	2021	3,566,231,393,023.00	28.90
149.	JAWA	2022	3,589,642,467,446.00	28.91
150.	JAWA	2023	3,656,226,625,457.00	28.93
151.	PSDN	2021	708,894,784,885.00	27.29
152.	PSDN	2022	705,620,167,464.00	27.28
153.	PSDN	2023	151,973,453,634.00	25.75
154.	UNSP	2021	8,258,457,000.00	15.93
155.	UNSP	2022	4,540,302,000.00	15.33
156.	UNSP	2023	4,559,725,000.00	15.33
157.	WMPP	2021	5,656,783,727,367.00	29.36
158.	WMPP	2022	6,070,418,948,982.00	29.43
159.	WMPP	2023	5,006,640,555,189.00	29.24
160.	FLMC	2021	196,909,739,573.00	26.01
161.	FLMC	2022	184,075,289,123.00	25.94
162.	FLMC	2023	185,153,877,951.00	25.94

Lampiran 5

Hasil Perhitungan Variabel Financial Distress

No	Kode Emiten	Tahun	Total Hutang	Total Modal	DER
1.	AMRT	2021	18,503,950,000.00	8,989,798,000.00	2.06
2.	AMRT	2022	19,275,574,000.00	11,470,692,000.00	1.68
3.	AMRT	2023	18,540,983,000.00	15,705,200,000.00	1.18
4.	DMND	2021	1,277,906,000.00	5,019,381,000.00	0.25
5.	DMND	2022	1,467,035,000.00	5,411,262,000.00	0.27
6.	DMND	2023	1,335,148,000.00	5,831,732,000.00	0.23
7.	EPMT	2021	2,882,998,501,598.00	6,846,921,143,922.00	0.42
8.	EPMT	2022	3,264,730,959,090.00	7,137,625,893,943.00	0.46
9.	EPMT	2023	3,658,018,645,691.00	7,297,830,360,245.00	0.50
10.	KMDS	2021	36,707,420,737.00	152,611,871,575.00	0.24
11.	KMDS	2022	48,246,892,240.00	185,074,524,724.00	0.26
12.	KMDS	2023	37,541,840,078.00	207,612,551,051.00	0.18
13.	SDPC	2021	969,406,193,098.00	236,979,349,790.00	4.09
14.	SDPC	2022	1,142,594,625,772.00	258,910,138,345.00	4.41
15.	SDPC	2023	1,361,968,904,232.00	277,713,387,566.00	4.90
16.	AALI	2021	9,228,733,000.00	21,171,173,000.00	0.44
17.	AALI	2022	7,006,119,000.00	22,243,221,000.00	0.31
18.	AALI	2023	6,280,237,000.00	22,566,006,000.00	0.28
19.	BISI	2021	404,157,000.00	2,728,045,000.00	0.15
20.	BISI	2022	360,231,000.00	3,050,250,000.00	0.12
21.	BISI	2023	455,124,000.00	3,446,696,000.00	0.13
22.	BOBA	2021	8,851,215,507.00	138,584,170,804.00	0.06
23.	BOBA	2022	25,732,479,292.00	138,356,428,096.00	0.19
24.	BOBA	2023	24,574,399,638.00	151,051,058,397.00	0.16
25.	BUDI	2021	1,605,521,000.00	1,387,697,000.00	1.16
26.	BUDI	2022	1,728,614,000.00	1,445,037,000.00	1.20
27.	BUDI	2023	1,736,519,000.00	1,591,327,000.00	1.09
28.	CAMP	2021	124,445,640,572.00	1,022,814,971,132.00	0.12
29.	CAMP	2022	133,323,429,397.00	941,454,031,015.00	0.14
30.	CAMP	2023	136,086,922,155.00	952,639,271,054.00	0.14
31.	CEKA	2021	310,020,233,374.00	1,387,366,962,835.00	0.22
32.	CEKA	2022	168,244,583,827.00	1,550,042,869,748.00	0.11
33.	CEKA	2023	251,275,135,465.00	1,642,285,662,293.00	0.15
34.	CLEO	2021	346,601,683,606.00	1,001,579,893,307.00	0.35
35.	CLEO	2022	581,132,890,435.00	1,209,171,716,345.00	0.48
36.	CLEO	2023	781,642,680,910.00	1,514,585,030,778.00	0.52
37.	CPIN	2021	10,296,052,000.00	25,149,999,000.00	0.41

38.	CPIN	2022	13,520,331,000.00	26,327,214,000.00	0.51
39.	CPIN	2023	13,942,042,000.00	27,028,758,000.00	0.52
40.	CPRO	2021	3,586,807,000.00	2,861,207,000.00	1.25
41.	CPRO	2022	3,651,905,000.00	3,181,832,000.00	1.15
42.	CPRO	2023	3,436,635,000.00	3,419,703,000.00	1.00
43.	CSRA	2021	971,947,990,544.00	781,292,859,465.00	1.24
44.	CSRA	2022	872,142,115,999.00	963,111,881,039.00	0.91
45.	CSRA	2023	727,686,075,761.00	1,115,171,555,082.00	0.65
46.	DSFI	2021	180,348,204,011.00	211,406,626,312.00	0.85
47.	DSFI	2022	154,410,397,536.00	236,283,606,703.00	0.65
48.	DSFI	2023	161,380,088,089.00	250,501,129,131.00	0.64
49.	DSNG	2021	6,686,697,000.00	7,025,463,000.00	0.95
50.	DSNG	2022	7,197,089,000.00	8,160,140,000.00	0.88
51.	DSNG	2023	7,288,850,000.00	8,889,428,000.00	0.82
52.	ICBP	2021	63,342,765,000.00	54,723,863,000.00	1.16
53.	ICBP	2022	57,832,529,000.00	57,473,007,000.00	1.01
54.	ICBP	2023	57,163,043,000.00	62,104,033,000.00	0.92
55.	IKAN	2021	58,357,126,496.00	70,724,745,093.00	0.83
56.	IKAN	2022	52,878,769,446.00	72,756,417,261.00	0.73
57.	IKAN	2023	67,502,137,313.00	73,686,172,369.00	0.92
58.	INDf	2021	92,724,082,000.00	86,632,111,000.00	1.07
59.	INDf	2022	86,810,262,000.00	93,623,038,000.00	0.93
60.	INDf	2023	86,123,066,000.00	100,464,891,000.00	0.86
61.	JPFA	2021	15,486,946,000.00	13,102,710,000.00	1.18
62.	JPFA	2022	19,036,110,000.00	13,654,777,000.00	1.39
63.	JPFA	2023	19,942,219,000.00	14,167,212,000.00	1.41
64.	KEJU	2021	181,900,755,126.00	585,825,528,987.00	0.31
65.	KEJU	2022	156,594,539,652.00	703,505,819,337.00	0.22
66.	KEJU	2023	157,605,395,595.00	670,772,958,412.00	0.23
67.	LSIP	2021	1,678,676,000.00	10,172,506,000.00	0.17
68.	LSIP	2022	1,481,306,000.00	10,935,707,000.00	0.14
69.	LSIP	2023	1,166,762,000.00	11,347,441,000.00	0.10
70.	MYOR	2021	8,557,621,869,393.00	11,360,031,396,135.00	0.75
71.	MYOR	2022	9,441,466,604,896.00	12,834,694,090,515.00	0.74
72.	MYOR	2023	8,588,315,775,736.00	15,282,089,186,736.00	0.56
73.	OILS	2021	54,607,833,589.00	77,061,523,099.00	0.71
74.	OILS	2022	75,193,658,157.00	82,788,715,624.00	0.91
75.	OILS	2023	115,421,733,330.00	84,486,179,238.00	1.37
76.	PGUN	2021	955,700,125,110.00	1,541,454,252,145.00	0.62
77.	PGUN	2022	918,351,509,165.00	1,429,166,103,715.00	0.64
78.	PGUN	2023	965,401,621,500.00	1,626,074,845,770.00	0.59
79.	PNGO	2021	863,528,523,500.00	635,095,987,703.00	1.36
80.	PNGO	2022	842,074,572,429.00	708,549,398,656.00	1.19

81.	PNGO	2023	692,307,357,059.00	796,841,740,042.00	0.87
82.	PSGO	2021	2,307,095,621,382.00	1,424,812,031,387.00	1.62
83.	PSGO	2022	2,454,764,947,737.00	1,686,092,119,450.00	1.46
84.	PSGO	2023	1,944,063,067,826.00	2,237,120,695,275.00	0.87
85.	ROTI	2021	1,341,864,891,951.00	2,849,419,530,726.00	0.47
86.	ROTI	2022	1,449,163,077,319.00	2,681,158,538,764.00	0.54
87.	ROTI	2023	1,550,086,849,761.00	2,393,431,575,281.00	0.65
88.	SGRO	2021	5,154,666,000.00	4,596,699,000.00	1.12
89.	SGRO	2022	5,013,127,000.00	5,230,111,000.00	0.96
90.	SGRO	2023	4,555,126,000.00	5,512,407,000.00	0.83
91.	SIMP	2021	16,193,066,000.00	19,786,236,000.00	0.82
92.	SIMP	2022	14,945,799,000.00	21,167,282,000.00	0.71
93.	SIMP	2023	13,291,426,000.00	21,720,925,000.00	0.61
94.	SKLT	2021	347,288,021,564.00	541,837,229,228.00	0.64
95.	SKLT	2022	442,535,947,408.00	590,753,527,421.00	0.75
96.	SKLT	2023	465,795,522,143.00	816,943,780,892.00	0.57
97.	SSMS	2021	7,743,102,311.00	6,107,507,765.00	1.27
98.	SSMS	2022	9,092,405,909.00	2,044,503,891.00	4.45
99.	SSMS	2023	9,820,482,573.00	1,989,962,060.00	4.94
100.	STTP	2021	618,395,061,219.00	3,300,848,622,529.00	0.19
101.	STTP	2022	662,339,075,974.00	3,928,398,773,915.00	0.17
102.	STTP	2023	634,723,259,687.00	4,847,511,375,575.00	0.13
103.	TAPG	2021	4,650,315.000.00	7,796,011,000.00	0.60
104.	TAPG	2022	4,113,380.000.00	10,412,744,000.00	0.40
105.	TAPG	2023	2,527,847.000.00	11,339,540,000.00	0.22
106.	TBLA	2021	14,591,663.000.00	6,492,354,000.00	2.25
107.	TBLA	2022	16,841,410.000.00	6,832,234,000.00	2.46
108.	TBLA	2023	17,680,467.000.00	8,202,585,000.00	2.16
109.	TGKA	2021	1,643,370,252,313.00	1,760,590,755,177.00	0.93
110.	TGKA	2022	2,133,663.000.00	2,045,289,000.00	1.04
111.	TGKA	2023	2,365,654.000.00	2,200,352,000.00	1.08
112.	ULTJ	2021	2,268,730.000.00	5,138,126,000.00	0.44
113.	ULTJ	2022	1,553,696.000.00	5,822,679,000.00	0.27
114.	ULTJ	2023	836,988.000.00	6,686,968,000.00	0.13
115.	GGRM	2021	30,676,095.000.00	59,288,274,000.00	0.52
116.	GGRM	2022	30,706,651.000.00	57,855,966,000.00	0.53
117.	GGRM	2023	31,587,980.000.00	60,862,843,000.00	0.52
118.	ITIC	2021	202,024,664,317.00	324,679,509,187.00	0.62
119.	ITIC	2022	188,886,108,964.00	364,321,203,318.00	0.52
120.	ITIC	2023	162,422,114,987.00	397,931,210,948.00	0.41
121.	WIIM	2021	572,784,572,607.00	1,318,385,158,595.00	0.43
122.	WIIM	2022	667,866,337,031.00	1,500,927,506,265.00	0.44
123.	WIIM	2023	728,434,659,389.00	1,847,322,308,256.00	0.39

124.	UCID	2021	2,881,008,000.00	4,906,505,000.00	0.59
125.	UCID	2022	3,218,785,000.00	5,163,753,000.00	0.62
126.	UCID	2023	2,924,204,000.00	5,563,650,000.00	0.53
127.	UNVR	2021	14,747,263,000.00	4,321,269,000.00	3.41
128.	UNVR	2022	14,320,858,000.00	3,997,256,000.00	3.58
129.	UNVR	2023	13,282,848,000.00	3,381,238,000.00	3.93
130.	VICI	2021	247,640,173,647.00	750,156,832,464.00	0.33
131.	VICI	2022	349,890,773,766.00	801,013,449,120.00	0.44
132.	VICI	2023	229,498,076,801.00	918,737,261,352.00	0.25
133.	GOOD	2021	3,735,944,249,731.00	3,030,658,030,412.00	1.23
134.	GOOD	2022	3,975,927,432,106.00	3,351,444,502,184.00	1.19
135.	GOOD	2023	3,518,496,516,469.00	3,909,211,386,219.00	0.90
136.	WICO	2021	519,763,604,158.00	93,580,634,534.00	5.55
137.	WICO	2022	419,393,878,641.00	17,076,944,353.00	24.56
138.	WICO	2023	1,701,584,118.00	1,701,584,118.00	184.22
139.	ALTO	2021	725,373,304,291.00	363,835,661,084.00	1.99
140.	ALTO	2022	674,407,148,602.00	348,916,160,333.00	1.93
141.	ALTO	2023	659,522,257,663.00	323,765,890,496.00	2.04
142.	BEEF	2021	847,841,149,220.00	(174,538,655,662.00)	(4.86)
143.	BEEF	2022	881,306,165,566.00	(266,288,337,366.00)	(3.31)
144.	BEEF	2023	549,791,851,137.00	140,538,682,970.00	3.91
145.	ENZO	2021	136,643,787,451.00	157,772,237,363.00	0.87
146.	ENZO	2022	152,824,893,951.00	160,506,528,052.00	0.95
147.	ENZO	2023	199,807,402,838.00	155,873,787,142.00	1.28
148.	JAWA	2021	3,342,826,267,249.00	223,405,125,774.00	14.96
149.	JAWA	2022	3,471,237,598,677.00	118,404,868,769.00	29.32
150.	JAWA	2023	2,674,644,786,344.00	981,581,839,113.00	2.72
151.	PSDN	2021	660,177,282,573.00	48,717,502,312.00	13.55
152.	PSDN	2022	666,499,450,770.00	39,120,716,694.00	17.04
153.	PSDN	2023	85,891,241,704.00	66,082,211,930.00	1.30
154.	UNSP	2021	15,151,341,000.00	(6,892,884,000.00)	(2.20)
155.	UNSP	2022	10,496,922,000.00	(5,956,620,000.00)	(1.76)
156.	UNSP	2023	10,492,595,000.00	(5,932,870,000.00)	(1.77)
157.	WMPP	2021	3,240,668,510,226.00	2,416,115,217,141.00	1.34
158.	WMPP	2022	3,973,267,423,392.00	2,097,151,525,590.00	1.89
159.	WMPP	2023	3,788,445,847,429.00	1,218,194,707,760.00	3.11
160.	FLMC	2021	101,475,624,565.00	95,434,115,008.00	1.06
161.	FLMC	2022	106,678,319,475.00	77,396,969,648.00	1.38
162.	FLMC	2023	100,448,331,094.00	84,705,546,857.00	1.19

Lampiran 6

Hasil Perhitungan Variabel Leverage

No	Kode Emiten	Tahun	Total Hutang	Total Asset	DAR
1.	AMRT	2021	18,503,950,000.00	27,493,748,000.00	0.67
2.	AMRT	2022	19,275,574,000.00	30,746,266,000.00	0.63
3.	AMRT	2023	18,540,983,000.00	34,246,183,000.00	0.54
4.	DMND	2021	1,277,906,000.00	6,297,287,000.00	0.20
5.	DMND	2022	1,467,035,000.00	6,878,297,000.00	0.21
6.	DMND	2023	1,335,148,000.00	7,166,880,000.00	0.19
7.	EPMT	2021	2,882,998,501,598.00	9,729,919,645,520.00	0.30
8.	EPMT	2022	3,264,730,959,090.00	10,402,356,853,033.00	0.31
9.	EPMT	2023	3,658,018,645,691.00	10,955,849,005,936.00	0.33
10.	KMDS	2021	36,707,420,737.00	189,319,292,312.00	0.19
11.	KMDS	2022	48,246,892,240.00	233,321,416,964.00	0.21
12.	KMDS	2023	37,541,840,078.00	245,154,391,129.00	0.15
13.	SDPC	2021	969,406,193,098.00	1,206,385,542,888.00	0.80
14.	SDPC	2022	1,142,594,625,772.00	1,401,504,764,117.00	0.82
15.	SDPC	2023	1,361,968,904,232.00	1,639,682,291,798.00	0.83
16.	AALI	2021	9,228,733,000.00	30,399,906,000.00	0.30
17.	AALI	2022	7,006,119,000.00	29,249,340,000.00	0.24
18.	AALI	2023	6,280,237,000.00	28,846,243,000.00	0.22
19.	BISI	2021	404,157,000.00	3,132,202,000.00	0.13
20.	BISI	2022	360,231,000.00	3,410,481,000.00	0.11
21.	BISI	2023	455,124,000.00	3,901,820,000.00	0.12
22.	BOBA	2021	8,851,215,507.00	147,435,386,311.00	0.06
23.	BOBA	2022	25,732,479,292.00	164,088,907,388.00	0.16
24.	BOBA	2023	24,574,399,638.00	175,625,458,035.00	0.14
25.	BUDI	2021	1,605,521,000.00	2,993,218,000.00	0.54
26.	BUDI	2022	1,728,614,000.00	3,173,651,000.00	0.54
27.	BUDI	2023	1,736,519,000.00	3,327,846,000.00	0.52
28.	CAMP	2021	124,445,640,572.00	1,147,260,611,704.00	0.11
29.	CAMP	2022	133,323,429,397.00	1,074,777,460,412.00	0.12
30.	CAMP	2023	136,086,922,155.00	1,088,726,193,209.00	0.12
31.	CEKA	2021	310,020,233,374.00	1,697,387,196,209.00	0.18
32.	CEKA	2022	168,244,583,827.00	1,718,287,453,575.00	0.10
33.	CEKA	2023	251,275,135,465.00	1,893,560,797,758.00	0.13
34.	CLEO	2021	346,601,683,606.00	1,348,181,576,913.00	0.26
35.	CLEO	2022	581,132,890,435.00	1,790,304,606,780.00	0.32
36.	CLEO	2023	781,642,680,910.00	2,296,227,711,688.00	0.34
37.	CPIN	2021	10,296,052,000.00	35,446,051,000.00	0.29

38.	CPIN	2022	13,520,331,000.00	39,847,545,000.00	0.34
39.	CPIN	2023	13,942,042,000.00	40,970,800,000.00	0.34
40.	CPRO	2021	3,586,807,000.00	6,448,014,000.00	0.56
41.	CPRO	2022	3,651,905,000.00	6,833,737,000.00	0.53
42.	CPRO	2023	3,436,635,000.00	6,856,338,000.00	0.50
43.	CSRA	2021	971,947,990,544.00	1,753,240,850,009.00	0.55
44.	CSRA	2022	872,142,115,999.00	1,835,253,997,038.00	0.48
45.	CSRA	2023	727,686,075,761.00	1,842,857,630,843.00	0.39
46.	DSFI	2021	180,348,204,011.00	391,754,830,323.00	0.46
47.	DSFI	2022	154,410,397,536.00	390,694,004,239.00	0.40
48.	DSFI	2023	161,380,088,089.00	411,881,217,220.00	0.39
49.	DSNG	2021	6,686,697,000.00	13,712,160,000.00	0.49
50.	DSNG	2022	7,197,089,000.00	15,357,229,000.00	0.47
51.	DSNG	2023	7,288,850,000.00	16,178,278,000.00	0.45
52.	ICBP	2021	63,342,765,000.00	118,066,628,000.00	0.54
53.	ICBP	2022	57,832,529,000.00	115,305,536,000.00	0.50
54.	ICBP	2023	57,163,043,000.00	119,267,076,000.00	0.48
55.	IKAN	2021	58,357,126,496.00	129,081,871,589.00	0.45
56.	IKAN	2022	52,878,769,446.00	125,635,186,707.00	0.42
57.	IKAN	2023	67,502,137,313.00	141,188,309,682.00	0.48
58.	INDf	2021	92,724,082,000.00	179,356,193,000.00	0.52
59.	INDf	2022	86,810,262,000.00	180,433,300,000.00	0.48
60.	INDf	2023	86,123,066,000.00	186,587,957,000.00	0.46
61.	JPFA	2021	15,486,946,000.00	28,589,656,000.00	0.54
62.	JPFA	2022	19,036,110,000.00	32,690,887,000.00	0.58
63.	JPFA	2023	19,942,219,000.00	34,109,431,000.00	0.58
64.	KEJU	2021	181,900,755,126.00	767,726,284,113.00	0.24
65.	KEJU	2022	156,594,539,652.00	860,100,358,989.00	0.18
66.	KEJU	2023	157,605,395,595.00	828,378,354,007.00	0.19
67.	LSIP	2021	1,678,676,000.00	11,851,182,000.00	0.14
68.	LSIP	2022	1,481,306,000.00	12,417,013,000.00	0.12
69.	LSIP	2023	1,166,762,000.00	12,514,203,000.00	0.09
70.	MYOR	2021	8,557,621,869,393.00	19,917,653,265,528.00	0.43
71.	MYOR	2022	9,441,466,604,896.00	22,276,160,695,411.00	0.42
72.	MYOR	2023	8,588,315,775,736.00	23,870,404,962,472.00	0.36
73.	OILS	2021	54,607,833,589.00	131,669,356,688.00	0.41
74.	OILS	2022	75,193,658,157.00	157,982,373,781.00	0.48
75.	OILS	2023	115,421,733,330.00	199,907,912,568.00	0.58
76.	PGUN	2021	955,700,125,110.00	2,497,154,377,255.00	0.38
77.	PGUN	2022	918,351,509,165.00	2,347,517,612,880.00	0.39
78.	PGUN	2023	965,401,621,500.00	2,591,476,467,270.00	0.37
79.	PNGO	2021	863,528,523,500.00	1,498,624,511,203.00	0.58
80.	PNGO	2022	842,074,572,429.00	1,550,623,971,085.00	0.54

81.	PNGO	2023	692,307,357,059.00	1,489,149,097,101.00	0.46
82.	PSGO	2021	2,307,095,621,382.00	3,731,907,652,769.00	0.62
83.	PSGO	2022	2,454,764,947,737.00	4,140,857,067,187.00	0.59
84.	PSGO	2023	1,944,063,067,826.00	4,181,183,763,101.00	0.46
85.	ROTI	2021	1,341,864,891,951.00	4,191,284,422,677.00	0.32
86.	ROTI	2022	1,449,163,077,319.00	4,130,321,616,083.00	0.35
87.	ROTI	2023	1,550,086,849,761.00	3,943,518,425,042.00	0.39
88.	SGRO	2021	5,154,666,000.00	9,751,365,000.00	0.53
89.	SGRO	2022	5,013,127,000.00	10,243,238,000.00	0.49
90.	SGRO	2023	4,555,126,000.00	10,067,533,000.00	0.45
91.	SIMP	2021	16,193,066,000.00	35,979,302,000.00	0.45
92.	SIMP	2022	14,945,799,000.00	36,113,081,000.00	0.41
93.	SIMP	2023	13,291,426,000.00	35,012,351,000.00	0.38
94.	SKLT	2021	347,288,021,564.00	889,125,250,792.00	0.39
95.	SKLT	2022	442,535,947,408.00	1,033,289,474,829.00	0.43
96.	SKLT	2023	465,795,522,143.00	1,282,739,303,035.00	0.36
97.	SSMS	2021	7,743,102,311.00	13,850,610,076.00	0.56
98.	SSMS	2022	9,092,405,909.00	11,136,909,800.00	0.82
99.	SSMS	2023	9,820,482,573.00	11,810,444,633.00	0.83
100.	STTP	2021	618,395,061,219.00	3,919,243,683,748.00	0.16
101.	STTP	2022	662,339,075,974.00	4,590,737,849,889.00	0.14
102.	STTP	2023	634,723,259,687.00	5,482,234,635,262.00	0.12
103.	TAPG	2021	4,650,315.000.00	12,446,326.000.00	0.37
104.	TAPG	2022	4,113,380.000.00	14,526,124.000.00	0.28
105.	TAPG	2023	2,527,847.000.00	13,867,387.000.00	0.18
106.	TBLA	2021	14,591,663.000.00	21,084,017.000.00	0.69
107.	TBLA	2022	16,841,410.000.00	23,673,644.000.00	0.71
108.	TBLA	2023	17,680,467.000.00	25,883,325.000.00	0.68
109.	TGKA	2021	1,643,370,252,313.00	3,403,961,007,490.00	0.48
110.	TGKA	2022	2,133,663.000.00	4,178,952.000.00	0.51
111.	TGKA	2023	2,365,654.000.00	4,566,006.000.00	0.52
112.	ULTJ	2021	2,268,730.000.00	7,406,856.000.00	0.31
113.	ULTJ	2022	1,553,696.000.00	7,376,375.000.00	0.21
114.	ULTJ	2023	836,988.000.00	7,523,956.000.00	0.34
115.	GGRM	2021	30,676,095.000.00	59,964,369.000.00	0.51
116.	GGRM	2022	30,706,651.000.00	88,562,617.000.00	0.35
117.	GGRM	2023	31,587,980.000.00	92,540,823.000.00	0.34
118.	ITIC	2021	202,024,664,317.00	526,704,173,504.00	0.38
119.	ITIC	2022	188,886,108,964.00	553,207,312,282.00	0.34
120.	ITIC	2023	162,422,114,987.00	560,353,325,935.00	0.29
121.	WIIM	2021	572,784,572,607.00	1,891,169,731,202.00	0.30
122.	WIIM	2022	667,866,337,031.00	2,168,793,843,296.00	0.31

123.	WIIM	2023	728,434,659,389.00	2,575,756,967,645.00	0.28
124.	UCID	2021	2,881,008,000.00	2,881,008,000.00	1.00
125.	UCID	2022	3,218,785,000.00	8,382,538,000.00	0.38
126.	UCID	2023	2,924,204,000.00	8,487,854,000.00	0.34
127.	UNVR	2021	14,747,263,000.00	19,068,532,000.00	0.77
128.	UNVR	2022	14,320,858,000.00	18,318,114,000.00	0.78
129.	UNVR	2023	13,282,848,000.00	16,664,086,000.00	0.80
130.	VICI	2021	247,640,173,647.00	997,797,006,411.00	0.25
131.	VICI	2022	349,890,773,766.00	1,150,904,222,886.00	0.30
132.	VICI	2023	229,498,076,801.00	1,148,235,338,153.00	0.20
133.	GOOD	2021	3,735,944,249,731.00	6,766,602,280,143.00	0.55
134.	GOOD	2022	3,975,927,432,106.00	7,327,371,934,290.00	0.54
135.	GOOD	2023	3,518,496,516,469.00	7,427,707,902,688.00	0.47
136.	WICO	2021	519,763,604,158.00	613,344,238,692.00	0.85
137.	WICO	2022	419,393,878,641.00	436,470,822,994.00	0.96
138.	WICO	2023	1,701,584,118.00	319,173,316,937.00	0.01
139.	ALTO	2021	725,373,304,291.00	1,089,208,965,375.00	0.67
140.	ALTO	2022	674,407,148,602.00	1,023,323,308,935.00	0.66
141.	ALTO	2023	659,522,257,663.00	983,288,148,159.00	0.67
142.	BEEF	2021	847,841,149,220.00	673,480,916,520.00	1.26
143.	BEEF	2022	881,306,165,566.00	615,017,828,200.00	1.43
144.	BEEF	2023	549,791,851,137.00	690,330,534,107.00	0.80
145.	ENZO	2021	136,643,787,451.00	294,416,024,814.00	0.46
146.	ENZO	2022	152,824,893,951.00	313,331,422,003.00	0.49
147.	ENZO	2023	199,807,402,838.00	355,681,189,980.00	0.56
148.	JAWA	2021	3,342,826,267,249.00	3,566,231,393,023.00	0.94
149.	JAWA	2022	3,471,237,598,677.00	3,589,642,467,446.00	0.97
150.	JAWA	2023	2,674,644,786,344.00	3,656,226,625,457.00	0.73
151.	PSDN	2021	660,177,282,573.00	708,894,784,885.00	0.93
152.	PSDN	2022	666,499,450,770.00	705,620,167,464.00	0.94
153.	PSDN	2023	85,891,241,704.00	151,973,453,634.00	0.57
154.	UNSP	2021	15,151,341,000.00	8,258,457,000.00	1.83
155.	UNSP	2022	10,496,922,000.00	4,540,302,000.00	2.31
156.	UNSP	2023	10,492,595,000.00	4,559,725,000.00	2.30
157.	WMPP	2021	3,240,668,510,226.00	5,656,783,727,367.00	0.57
158.	WMPP	2022	3,973,267,423,392.00	6,070,418,948,982.00	0.65
159.	WMPP	2023	3,788,445,847,429.00	5,006,640,555,189.00	0.76
160.	FLMC	2021	101,475,624,565.00	196,909,739,573.00	0.52
161.	FLMC	2022	106,678,319,475.00	184,075,289,123.00	0.58
162.	FLMC	2023	100,448,331,094.00	185,153,877,951.00	0.54

Lampiran 7

Hasil Perhitungan Variabel Opini Audit *Going Concern* 2021-2023

No	Kode Emiten	Tahun	Keterangan	GC
1.	AMRT	2021	NGCAO	0
2.	AMRT	2022	NGCAO	0
3.	AMRT	2023	NGCAO	0
4.	DMND	2021	NGCAO	0
5.	DMND	2022	NGCAO	0
6.	DMND	2023	NGCAO	0
7.	EPMT	2021	NGCAO	0
8.	EPMT	2022	NGCAO	0
9.	EPMT	2023	NGCAO	0
10.	KMDS	2021	NGCAO	0
11.	KMDS	2022	NGCAO	0
12.	KMDS	2023	NGCAO	0
13.	SDPC	2021	NGCAO	0
14.	SDPC	2022	NGCAO	0
15.	SDPC	2023	NGCAO	0
16.	AALI	2021	NGCAO	0
17.	AALI	2022	NGCAO	0
18.	AALI	2023	NGCAO	0
19.	BISI	2021	NGCAO	0
20.	BISI	2022	NGCAO	0
21.	BISI	2023	NGCAO	0
22.	BOBA	2021	NGCAO	0
23.	BOBA	2022	NGCAO	0
24.	BOBA	2023	NGCAO	0
25.	BUDI	2021	NGCAO	0
26.	BUDI	2022	NGCAO	0
27.	BUDI	2023	NGCAO	0
28.	CAMP	2021	NGCAO	0
29.	CAMP	2022	NGCAO	0
30.	CAMP	2023	NGCAO	0
31.	CEKA	2021	NGCAO	0
32.	CEKA	2022	NGCAO	0
33.	CEKA	2023	NGCAO	0
34.	CLEO	2021	NGCAO	0
35.	CLEO	2022	NGCAO	0
36.	CLEO	2023	NGCAO	0
37.	CPIN	2021	NGCAO	0

38.	CPIN	2022	NGCAO	0
39.	CPIN	2023	NGCAO	0
40.	CPRO	2021	NGCAO	0
41.	CPRO	2022	NGCAO	0
42.	CPRO	2023	NGCAO	0
43.	CSRA	2021	NGCAO	0
44.	CSRA	2022	NGCAO	0
45.	CSRA	2023	NGCAO	0
46.	DSFI	2021	NGCAO	0
47.	DSFI	2022	NGCAO	0
48.	DSFI	2023	NGCAO	0
49.	DSNG	2021	NGCAO	0
50.	DSNG	2022	NGCAO	0
51.	DSNG	2023	NGCAO	0
52.	ICBP	2021	NGCAO	0
53.	ICBP	2022	NGCAO	0
54.	ICBP	2023	NGCAO	0
55.	IKAN	2021	NGCAO	0
56.	IKAN	2022	NGCAO	0
57.	IKAN	2023	NGCAO	0
58.	INDf	2021	NGCAO	0
59.	INDf	2022	NGCAO	0
60.	INDf	2023	NGCAO	0
61.	JPFA	2021	NGCAO	0
62.	JPFA	2022	NGCAO	0
63.	JPFA	2023	NGCAO	0
64.	KEJU	2021	NGCAO	0
65.	KEJU	2022	NGCAO	0
66.	KEJU	2023	NGCAO	0
67.	LSIP	2021	NGCAO	0
68.	LSIP	2022	NGCAO	0
69.	LSIP	2023	NGCAO	0
70.	MYOR	2021	NGCAO	0
71.	MYOR	2022	NGCAO	0
72.	MYOR	2023	NGCAO	0
73.	OILS	2021	NGCAO	0
74.	OILS	2022	NGCAO	0
75.	OILS	2023	NGCAO	0
76.	PGUN	2021	NGCAO	0
77.	PGUN	2022	NGCAO	0
78.	PGUN	2023	NGCAO	0
79.	PNGO	2021	NGCAO	0
80.	PNGO	2022	NGCAO	0

81.	PNGO	2023	NGCAO	0
82.	PSGO	2021	NGCAO	0
83.	PSGO	2022	NGCAO	0
84.	PSGO	2023	NGCAO	0
85.	ROTI	2021	NGCAO	0
86.	ROTI	2022	NGCAO	0
87.	ROTI	2023	NGCAO	0
88.	SGRO	2021	NGCAO	0
89.	SGRO	2022	NGCAO	0
90.	SGRO	2023	NGCAO	0
91.	SIMP	2021	NGCAO	0
92.	SIMP	2022	NGCAO	0
93.	SIMP	2023	NGCAO	0
94.	SKLT	2021	NGCAO	0
95.	SKLT	2022	NGCAO	0
96.	SKLT	2023	NGCAO	0
97.	SSMS	2021	NGCAO	0
98.	SSMS	2022	NGCAO	0
99.	SSMS	2023	NGCAO	0
100.	STTP	2021	NGCAO	0
101.	STTP	2022	NGCAO	0
102.	STTP	2023	NGCAO	0
103.	TAPG	2021	NGCAO	0
104.	TAPG	2022	NGCAO	0
105.	TAPG	2023	NGCAO	0
106.	TBLA	2021	NGCAO	0
107.	TBLA	2022	NGCAO	0
108.	TBLA	2023	NGCAO	0
109.	TGKA	2021	NGCAO	0
110.	TGKA	2022	NGCAO	0
111.	TGKA	2023	NGCAO	0
112.	ULTJ	2021	NGCAO	0
113.	ULTJ	2022	NGCAO	0
114.	ULTJ	2023	NGCAO	0
115.	GGRM	2021	NGCAO	0
116.	GGRM	2022	NGCAO	0
117.	GGRM	2023	NGCAO	0
118.	ITIC	2021	NGCAO	0
119.	ITIC	2022	NGCAO	0
120.	ITIC	2023	NGCAO	0
121.	WIIM	2021	NGCAO	0
122.	WIIM	2022	NGCAO	0
123.	WIIM	2023	NGCAO	0

124.	UCID	2021	NGCAO	0
125.	UCID	2022	NGCAO	0
126.	UCID	2023	NGCAO	0
127.	UNVR	2021	NGCAO	0
128.	UNVR	2022	NGCAO	0
129.	UNVR	2023	NGCAO	0
130.	VICI	2021	NGCAO	0
131.	VICI	2022	NGCAO	0
132.	VICI	2023	NGCAO	0
133.	GOOD	2021	NGCAO	0
134.	GOOD	2022	NGCAO	0
135.	GOOD	2023	NGCAO	0
136.	WICO	2021	NGCAO	0
137.	WICO	2022	NGCAO	0
138.	WICO	2023	GCAO	1
139.	ALTO	2021	NGCAO	0
140.	ALTO	2022	NGCAO	0
141.	ALTO	2023	GCAO	1
142.	BEEF	2021	GCAO	1
143.	BEEF	2022	NGCAO	0
144.	BEEF	2023	NGCAO	0
145.	ENZO	2021	NGCAO	0
146.	ENZO	2022	GCAO	1
147.	ENZO	2023	NGCAO	0
148.	JAWA	2021	GCAO	1
149.	JAWA	2022	GCAO	1
150.	JAWA	2023	GCAO	1
151.	PSDN	2021	NGCAO	0
152.	PSDN	2022	NGCAO	0
153.	PSDN	2023	GCAO	1
154.	UNSP	2021	GCAO	1
155.	UNSP	2022	GCAO	1
156.	UNSP	2023	GCAO	1
157.	WMPP	2021	NGCAO	0
158.	WMPP	2022	NGCAO	0
159.	WMPP	2023	GCAO	1
160.	FLMC	2021	GCAO	1
161.	FLMC	2022	GCAO	1
162.	FLMC	2023	GCAO	1

Lampiran 8

Hasil Uji Olah SPSS Versi 27.0

Descriptive

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1_Rasio_Pasar	162	-18	69	13.73	13.202
X2_Profitabilitas	162	-.35	.94	.0692	.11861
X3_Ukuran_Perusahaan	162	14.87	30.80	23.2371	5.60382
X4_Financial_Distress	162	-4.86	184.22	2.6195	14.81921
X5_Leverage	162	.01	2.31	.4815	.33166
Y_Opini_Audit_Going_Concern	162	0	1	.09	.291
Valid N (listwise)	162				

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	9.474	8	.304

Block 0: Begining Block

Iteration History[a,b,c]

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	106.880	-1.630
	2	100.200	-2.150
	3	99.953	-2.276
	4	99.953	-2.282
	5	99.953	-2.282

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 99.953

c. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Block 1: Method = Enter

Iteration History[a,b,c,d]

Iteration		-2 Log likelihood	Coefficients					
			Constant	X1_Rasio_Pasar	X2_Profitabilitas	X3_Ukuran_Perusahaan	X4_Financial_Distress	X5_Leverage
Step 1	1	82.752	-2.949	-.012	.050	.027	.022	1.648
	2	64.502	-5.106	-.023	.374	.067	.032	2.764
	3	60.392	-7.166	-.032	.996	.118	.037	3.583
	4	59.797	-8.540	-.035	1.313	.157	.039	3.974
	5	59.769	-8.966	-.036	1.381	.169	.039	4.068
	6	59.769	-8.996	-.036	1.386	.170	.039	4.074
	7	59.769	-8.996	-.036	1.386	.170	.039	4.074

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 99.953

d. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	59.769[a]	.220	.477

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	40.184	5	<.001
	Block	40.184	5	<.001
	Model	40.184	5	<.001

Classification Table[a]

Observed			Predicted: Y_Opini_Audit_Going_Concern 0	1	Percentage Correct
Step 1	Y_Opini_Audit_Going_Concern	0	144	3	98.0
		1	8	7	46.7
	Overall Percentage				93.2

a. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1[a]	X1_Rasio_Pasar	-.036	.032	1.252	1	.263	.965
	X2_Profitabilitas	1.386	2.082	.443	1	.506	3.997
	X3_Ukuran_Perusahaan	.170	.096	3.125	1	.077	1.186
	X4_Financial_Distress	.039	.020	3.888	1	.049	1.040
	X5_Leverage	4.074	1.136	12.871	1	<.001	58.779
	Constant	-8.996	3.039	8.762	1	.003	.000

a. Variable(s) entered on step 1: X1_Rasio_Pasar, X2_Profitabilitas, X3_Ukuran_Perusahaan, X4_Financial_Distress, X5_Leverage.

PT Mayora Indah Tbk
dan Entitas Anak/*and Its Subsidiaries*

Laporan Keuangan Konsolidasian/
Consolidated Financial Statements
Untuk Tahun-tahun yang Berakhir 31 Desember 2021 dan 2020/
For the Years Ended December 31, 2021 and 2020

PT MAYORA INDAH Tbk.

MAYORA GROUP HEADQUARTERS
Jl. Daan Mogot KM. 18 Cengkareng, Jakarta 11840, **Indonesia** • Telephone : +62 (21) 8063 7700 - 02

SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
UNTUK TAHUN-TAHUN YANG BERAKHIR
31 DESEMBER 2021 DAN 2020

DIRECTORS' STATEMENT
ON THE RESPONSIBILITY
FOR CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2021 AND 2020

PT MAYORA INDAH Tbk DAN ENTITAS ANAK/*AND ITS SUBSIDIARIES*

Kami yang bertanda tangan di bawah ini: / We, the undersigned:

1.	Nama/*Name*	:	Andre Sukendra Atmadja
	Alamat Kantor/*Office Address*	:	Jl. Daan Mogot Km. 18, Kalideres Jakarta Barat
	Alamat Domisili/sesuai KTP atau Kartu Identitas lain/*Residential Address /in accordance with Personal Identity Card*	:	Permata Hijau Blok E/23 Jakarta
	Nomor Telepon/*Telephone Number*	:	(021) 806 37700
	Jabatan/*Title*	:	Direktur Utama/ *President Director*
2.	Nama/*Name*	:	Hendrik Polisar
	Alamat Kantor/*Office Address*	:	Jl. Daan Mogot Km. 18, Kalideres Jakarta Barat
	Alamat Domisili/sesuai KTP atau Kartu Identitas lain/*Residential Address /in accordance with Personal Identity Card*	:	Jl. Puyuh Timur EG 6/7 Pondok Aren Tangerang
	Nomor Telepon/*Telephone Number*	:	(021) 806 37700
	Jabatan/*Title*	:	Direktur/ *Director*

menyatakan bahwa:

1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian Grup.
2. Laporan keuangan konsolidasian telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia.
3. a. Semua informasi dalam laporan keuangan konsolidasian tersebut telah dimuat secara lengkap dan benar; dan
   b. Laporan keuangan konsolidasian tersebut tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material.
4. Bertanggung jawab atas sistem pengendalian intern dalam Grup.

Demikian pernyataan ini dibuat dengan sebenarnya.

declare that:

1. We are responsible for the preparation and presentation of the Group's consolidated financial statements.
2. The consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards.
3. a. All information have been fully and correctly disclosed in the consolidated financial statements; and
   b. The consolidated financial statements do not contain materially misleading information or facts, and do not conceal any information or facts.
4. We are responsible for the Group's internal control system.

This statement has been made truthfully.

30 Maret 2022/*March 30, 2022*

PT MAYORA INDAH Tbk.

METERAI TEMPEL
961DBAJX726596602

Andre Sukendra Atmadja
Direktur Utama/ *President Director*

Hendrik Polisar
Direktur/ *Director*

MAYORA GROUP

MIRAWATI SENSI IDRIS

Registered Public Accountants
Business License No. 1353/KM.1/2016
Intiland Tower, 7th Floor
Jl. Jenderal Sudirman, Kav 32
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INDONESIA

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MOORE

Laporan Auditor Independen

No. 00197/2.1090/AU.1/04/0154-3/1/III/2022

Pemegang Saham, Dewan Komisaris, dan Direksi

PT Mayora Indah Tbk

Kami telah mengaudit laporan keuangan konsolidasian PT Mayora Indah Tbk dan entitas anaknya terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2021, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

Tanggung jawab manajemen atas laporan keuangan

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan konsolidasian yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Tanggung jawab auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan konsolidasian tersebut berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan konsolidasian tersebut bebas dari kesalahan penyajian material.

Independent Auditors' Report

No. 00197/2.1090/AU.1/04/0154-3/1/III/2022

The Stockholders, Board of Commissioners, and Directors
PT Mayora Indah Tbk

We have audited the accompanying consolidated financial statements of PT Mayora Indah Tbk and its subsidiaries, which comprise the consolidated statement of financial position as of December 31, 2021, and the consolidated statement of profit or loss and other comprehensive income, statement of changes in equity, and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of such consolidated financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on such consolidated financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether such consolidated financial statements are free from material misstatement.

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti tentang angka-angka dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan pengendalian internal entitas. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Opini

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian PT Mayora Indah Tbk dan entitas anaknya tanggal 31 Desember 2021, serta kinerja keuangan dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of PT Mayora Indah Tbk and its subsidiaries as of December 31, 2021, and their consolidated financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

MIRAWATI SENSI IDRIS

Jacinta Mirawati
Izin Akuntan Publik No. AP.0154/*Certified Public Accountant License No. AP.0154*

30 Maret 2022/*March 30, 2022*

(Figures are Presented in Rupiah, unless Otherwise Stated)

	2021	Catatan/ *Notes*	2020	
ASET				**ASSETS**
ASET LANCAR				**CURRENT ASSETS**
Kas dan setara kas	3.009.380.167.931	4	3.777.791.432.101	Cash and cash equivalents
Piutang usaha - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp 36.932.172.632 dan Rp 38.070.062.219 pada tanggal 31 Desember 2021 dan 2020		5		Trade accounts receivable - net of allowance for impairment of Rp 36,932,172,632 and Rp 38,070,062,219 as of Desember 31, 2021 and 2020, respectively
Pihak berelasi	5.552.851.482.405	33	5.333.380.386.497	Related parties
Pihak ketiga	358.952.306.318		130.604.357.590	Third parties
Piutang lain-lain - pihak ketiga	167.565.242.110		168.238.240.056	Other accounts receivable - third parties
Persediaan	3.034.214.212.009	6	2.805.111.592.211	Inventories
Uang muka pembelian	176.080.401.607	7	106.660.948.660	Advances for purchases
Pajak dibayar dimuka	641.949.307.687	8	484.846.041.218	Prepaid taxes
Biaya dibayar dimuka	28.790.754.576		32.096.163.761	Prepaid expenses
JUMLAH ASET LANCAR	12.969.783.874.643		12.838.729.162.094	**TOTAL CURRENT ASSETS**
ASET TIDAK LANCAR				**NONCURRENT ASSETS**
Aset pajak tangguhan	50.345.713.262	31	104.876.456.480	Deferred tax assets
Aset tetap - setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp 6.399.975.298.761 dan Rp 5.567.196.018.777 pada tanggal 31 Desember 2021 dan 2020	6.376.788.515.278	9	6.043.201.970.326	Property, plant and equipment - net of accumulated depreciation of Rp 6,399,975,298,761 and Rp 5,567,196,018,777 as of December 31, 2021 and 2020, respectively
Aset hak guna - setelah dikurangi akumulasi amortisasi masing-masing sebesar Rp 151.483.323.644 dan Rp 72.420.411.139 pada tanggal 31 Desember 2021 dan 2020	160.222.590.217	10	228.563.209.997	Right-of-use assets - net of accumulated amortization of Rp 151,483,323,644 and Rp 72,420,411,139 as of December 31, 2021 and 2020, respectively
Uang muka pembelian aset tetap	318.471.230.686	11	521.483.598.829	Advances for purchases of property and equipment
Uang jaminan	42.041.341.442		40.646.116.824	Guarantee deposits
JUMLAH ASET TIDAK LANCAR	6.947.869.390.885		6.938.771.352.456	**TOTAL NONCURRENT ASSETS**
JUMLAH ASET	19.917.653.265.528		19.777.500.514.550	**TOTAL ASSETS**

(Figures are Presented in Rupiah, unless Otherwise Stated)

	2021	Catatan/ *Notes*	2020	
LIABILITAS DAN EKUITAS				**LIABILITIES AND EQUITY**
LIABILITAS				**LIABILITIES**
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang bank jangka pendek	795.000.000.000	12	50.000.000.000	Short-term bank loans
Utang usaha		13		Trade accounts payable
Pihak berelasi	97.816.084.609	33	89.728.514.763	Related parties
Pihak ketiga	1.680.128.443.647		1.502.068.040.119	Third parties
Utang lain-lain - pihak ketiga	231.203.036.911	14	314.132.408.598	Other accounts payable - third parties
Utang pajak	26.615.483.990	15	147.124.420.454	Taxes payable
Beban akrual	325.827.795.215	16	411.852.543.588	Accrued expenses
Bagian liabilitas jangka panjang yang akan jatuh tempo dalam waktu satu tahun:				Current portion of long-term liabilities:
Utang bank	1.273.204.542.128	17	804.080.567.757	Bank loans
Liabilitas sewa	91.430.355.508	18	84.012.315.786	Lease liabilities
Utang obligasi	1.049.547.726.762	19	156.337.216.664	Bonds payable
JUMLAH LIABILITAS JANGKA PENDEK	5.570.773.468.770		3.559.336.027.729	TOTAL CURRENT LIABILITIES
LIABILITAS JANGKA PANJANG				NONCURRENT LIABILITIES
Liabilitas pajak tangguhan	28.104.502.479	31	15.261.479.977	Deferred tax liabilities
Liabilitas jangka panjang - setelah dikurangi bagian yang akan jatuh tempo dalam waktu satu tahun:				Long-term liabilities - net of current portion:
Utang bank	1.004.213.366.942	17	1.725.336.242.405	Bank loans
Liabilitas sewa	79.536.036.170	18	152.178.239.664	Lease liabilities
Utang obligasi	841.002.159.986	19	1.888.882.902.612	Bonds payable
Liabilitas imbalan kerja jangka panjang	1.033.992.335.046	30	1.165.037.572.205	Long-term employee benefits liability
JUMLAH LIABILITAS JANGKA PANJANG	2.986.848.400.623		4.946.696.436.863	TOTAL NONCURRENT LIABILITIES
JUMLAH LIABILITAS	8.557.621.869.393		8.506.032.464.592	**TOTAL LIABILITIES**
EKUITAS				**EQUITY**
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk				**Equity Attributable to Owners of the Parent Company**
Modal saham - nilai nominal Rp 20 per saham				Capital stock - Rp 20 par value per share
Modal dasar - 75.000.000.000 saham				Authorized - 75,000,000,000 shares
Modal ditempatkan dan disetor - 22.358.699.725 saham	447.173.994.500	21	447.173.994.500	Issued and paid-up - 22,358,699,725 shares
Tambahan modal disetor	330.005.500		330.005.500	Additional paid-in capital
Saldo laba				Retained earnings
Ditentukan penggunaannya	49.000.000.000	22	47.000.000.000	Appropriated
Belum ditentukan penggunaannya	10.634.916.958.291		10.524.377.924.687	Unappropriated
Selisih kurs penjabaran entitas anak luar negeri	(12.713.807.903)		(7.812.019.120)	Exchange differences on translation of a foreign subsidiary
JUMLAH	11.118.707.150.388		11.011.069.905.567	**TOTAL**
KEPENTINGAN NONPENGENDALI	241.324.245.747	23	260.398.144.391	**NON-CONTROLLING INTERESTS**
JUMLAH EKUITAS	11.360.031.396.135		11.271.468.049.958	**TOTAL EQUITY**
JUMLAH LIABILITAS DAN EKUITAS	19.917.653.265.528		19.777.500.514.550	**TOTAL LIABILITIES AND EQUITY**

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

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

(Figures are Presented in Rupiah, unless Otherwise Stated)

	2021	Catatan/ *Notes*	2020	
PENJUALAN BERSIH	27.904.558.322.183	24	24.476.953.742.651	**NET SALES**
BEBAN POKOK PENJUALAN	20.981.574.813.780	25	17.177.830.782.966	**COST OF GOODS SOLD**
LABA KOTOR	6.922.983.508.403		7.299.122.959.685	**GROSS PROFIT**
BEBAN USAHA		26		**OPERATING EXPENSES**
Penjualan	4.539.447.007.003		3.769.234.915.945	Selling
Umum dan administrasi	611.220.587.245		698.959.849.585	General and administrative
Jumlah Beban Usaha	5.150.667.594.248		4.468.194.765.530	Total Operating Expenses
LABA USAHA	1.772.315.914.155		2.830.928.194.155	**OPERATING PROFIT**
PENGHASILAN (BEBAN) LAIN-LAIN				**OTHER INCOME (EXPENSES)**
Keuntungan selisih kurs mata uang asing - bersih	46.625.744.255		116.986.949.959	Gain on foreign exchange - net
Penghasilan bunga	23.187.158.296	27	51.405.459.416	Interest income
Keuntungan penjualan aset tetap	2.475.359.330	9	1.965.163.012	Gain on sale of property, plant and equipment
Beban bunga	(320.535.214.640)	28	(353.822.336.007)	Interest expense
Lain-lain - bersih	25.579.595.290	29	36.426.849.401	Others - net
Beban Lain-lain - bersih	(222.667.357.469)		(147.037.914.219)	Other Expenses - net
LABA SEBELUM PAJAK	1.549.648.556.686		2.683.890.279.936	**PROFIT BEFORE TAX**
BEBAN PAJAK		31		**TAX EXPENSE**
Pajak kini	296.373.748.136		576.418.381.880	Current tax
Pajak tangguhan	42.222.160.597		9.303.383.411	Deferred tax
Beban pajak	338.595.908.733		585.721.765.291	Tax expense
LABA TAHUN BERJALAN	1.211.052.647.953		2.098.168.514.645	**PROFIT FOR THE YEAR**
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				**OTHER COMPREHENSIVE INCOME (LOSS)**
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit or loss
Pengukuran kembali liabilitas imbalan pasti	114.325.477.830	30	(63.741.440.323)	Remeasurement of long-term employee benefits liability
Pajak yang terkait pos yang tidak akan direklasifikasi ke laba rugi	(25.151.605.123)	31	14.023.116.871	Tax relating to item that will not be reclassified subsequently to profit or loss
	89.173.872.707		(49.718.323.452)	
Pos yang akan direklasifikasi ke laba rugi				Item that will be reclassified subsequently to profit or loss -
Selisih kurs penjabaran entitas anak luar negeri	(4.901.788.783)		(3.846.177.236)	Exchange differences on translation of a foreign subsidiary
PENGHASILAN (RUGI) KOMPREHENSIF LAIN SETELAH PAJAK	84.272.083.924		(53.564.500.688)	**OTHER COMPREHENSIVE INCOME (LOSS) - NET OF TAX**
JUMLAH PENGHASILAN KOMPREHENSIF	1.295.324.731.877		2.044.604.013.957	**TOTAL COMPREHENSIVE INCOME**
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				**TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:**
Pemilik entitas induk	1.186.598.590.767		2.060.631.850.945	Owners of the Parent Company
Kepentingan nonpengendali	24.454.057.186		37.536.663.700	Non-controlling interests
	1.211.052.647.953		2.098.168.514.645	
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				**TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:**
Pemilik entitas induk	1.270.289.630.521		2.007.479.885.084	Owners of the Parent Company
Kepentingan nonpengendali	25.035.101.356	23	37.124.128.873	Non-controlling interests
	1.295.324.731.877		2.044.604.013.957	
LABA PER SAHAM	53	32	92	**EARNINGS PER SHARE**

(Figures are Presented in Rupiah, unless Otherwise Stated)

		Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk/*Equity Attributable to Owners of the Parent Company*							
					Saldo Laba/*Retained Earnings*				
	Catatan/ *Notes*	Modal Ditempatkan dan Disetor *Issued and Paid-up Capital*	Tambahan Modal Disetor/ *Additional Paid-in Capital*	Selisih Kurs Penjabaran Entitas Anak Luar Negeri/ *Exchange Differences on Translation of a Foreign Subsidiary*	Yang telah ditentukan penggunaannya/ *Appropriated*	Yang belum ditentukan penggunaannya/ *Unappropriated*	Jumlah Ekuitas/ *Total Equity*	Kepentingan Non-Pengendali/ *Non-Controlling Interests*	Jumlah Ekuitas/ *Total Equity*
Saldo pada tanggal 1 Januari 2020 - sebelum dampak penyesuaian/ *Balance as of January 1, 2020 - before adjustment*		447.173.994.500	330.005.500	(3.965.841.884)	45.000.000.000	9.185.875.521.684	9.674.413.679.800	237.526.515.518	9.911.940.195.318
Penyesuaian dampak penerapan PSAK No. 71/ *Impact of initial adoption of PSAK No. 71*	42	-	-	-	-	(62.667.567)	(62.667.567)	-	(62.667.567)
Saldo pada tanggal 1 Januari 2020 - setelah dampak penyesuaian/ *Balance as of January 1, 2020 - after adjustment*		447.173.994.500	330.005.500	(3.965.841.884)	45.000.000.000	9.185.812.854.117	9.674.351.012.233	237.526.515.518	9.911.877.527.751
Penghasilan komprehensif/*Comprehensive income*									
Laba tahun berjalan/Profit for the year		-	-	-	-	2.060.631.850.945	2.060.631.850.945	37.536.663.700	2.098.168.514.645
Penghasilan (rugi) komprehensif lain/ *Other comprehensive income (loss)*		-	-	-	-	(49.305.788.625)	(49.305.788.625)	(412.534.827)	(49.718.323.452)
Selisih kurs penjabaran entitas anak luar negeri/ *Exchange differences on translation of a foreign subsidiary*		-	-	(3.846.177.236)	-	-	(3.846.177.236)	-	(3.846.177.236)
Jumlah penghasilan komprehensif/ *Total comprehensive income*		-	-	(3.846.177.236)	-	2.011.326.062.320	2.007.479.885.084	37.124.128.873	2.044.604.013.957
Dividen tunai yang dibayarkan oleh Perusahaan/ *Cash dividends paid by the Company*	22	-	-	-	-	(670.760.991.750)	(670.760.991.750)	-	(670.760.991.750)
Dividen tunai yang dibayarkan oleh Entitas Anak/ *Cash dividends paid by the Subsidiary*	23	-	-	-	-	-	-	(14.252.500.000)	(14.252.500.000)
Cadangan umum/ *Appropriation for general reserve*	22	-	-	-	2.000.000.000	(2.000.000.000)	-	-	-
Saldo pada tanggal 31 Desember 2020/ *Balance as of December 31, 2020*		447.173.994.500	330.005.500	(7.812.019.120)	47.000.000.000	10.524.377.924.687	11.011.069.905.567	260.398.144.391	11.271.468.049.958
Penghasilan (rugi) komprehensif/*Comprehensive income (loss)*									
Laba tahun berjalan/Profit for the year		-	-	-	-	1.186.598.590.767	1.186.598.590.767	24.454.057.186	1.211.052.647.953
Penghasilan komprehensif lain/ *Other comprehensive income*		-	-	-	-	88.592.828.537	88.592.828.537	581.044.170	89.173.872.707
Selisih kurs penjabaran entitas anak luar negeri/ *Exchange differences on translation of a foreign subsidiary*		-	-	(4.901.788.783)	-	-	(4.901.788.783)	-	(4.901.788.783)
Jumlah penghasilan komprehensif/ *Total comprehensive income*		-	-	(4.901.788.783)	-	1.275.191.419.304	1.270.289.630.521	25.035.101.356	1.295.324.731.877
Dividen tunai yang dibayarkan oleh Perusahaan/ *Cash dividends paid by the Company*	22	-	-	-	-	(1.162.652.385.700)	(1.162.652.385.700)	-	(1.162.652.385.700)
Dividen tunai yang dibayarkan oleh Entitas Anak/ *Cash dividends paid by the Subsidiary*	23	-	-	-	-	-	-	(44.109.000.000)	(44.109.000.000)
Cadangan umum/ *Appropriation for general reserve*	22	-	-	-	2.000.000.000	(2.000.000.000)	-	-	-
Saldo pada tanggal 31 Desember 2021/ *Balance as of December 31, 2021*		447.173.994.500	330.005.500	(12.713.807.903)	49.000.000.000	10.634.916.958.291	11.118.707.150.388	241.324.245.747	11.360.031.396.135

(Figures are Presented in Rupiah, unless Otherwise Stated)

	2021	Catatan/ *Notes*	2020	
ARUS KAS DARI AKTIVITAS OPERASI				**CASH FLOWS FROM OPERATING ACTIVITIES**
Penerimaan dari pelanggan dan lain-lain	27.065.541.049.324		24.952.077.753.025	Cash received from customers and others
Pembayaran kepada pemasok, kontraktor, karyawan dan lainnya	(25.598.403.259.380)		(20.475.882.317.664)	Cash paid to suppliers, contractors, employees and others
Kas bersih dihasilkan dari operasi	1.467.137.789.944		4.476.195.435.361	Net cash generated from operations
Penerimaan restitusi pajak	391.874.842.166	8	295.621.855.149	Tax refund
Pembayaran pajak penghasilan	(406.975.511.465)		(614.758.865.448)	Income tax paid
Pembayaran bunga	(340.692.360.945)		(377.798.075.150)	Interest paid
Pembayaran imbalan kerja jangka panjang	(69.152.079.680)	30	(61.711.370.707)	Long-term employee benefits paid
Pembayaran pajak final	(237.676.672)		(1.716.530.019)	Final tax paid
Kas Bersih Diperoleh dari Aktivitas Operasi	1.041.955.003.348		3.715.832.449.186	Net Cash Provided by Operating Activities
ARUS KAS DARI AKTIVITAS INVESTASI				**CASH FLOWS FROM INVESTING ACTIVITIES**
Perolehan aset tetap	(658.964.759.604)	9	(634.118.812.741)	Acquisitions of property, plant and equipment
Pembayaran uang muka pembelian aset tetap	(318.471.230.686)		(521.463.598.829)	Cash paid for advances purchases of property and equipment
Kenaikan uang jaminan	(1.395.224.618)		(9.708.104.606)	Increase in guarantee deposits
Penerimaan bunga	23.187.158.296	27	51.405.459.416	Interest received
Hasil penjualan aset tetap	8.029.354.686	9	2.889.819.622	Proceeds from sale of property, plant and equipment
Kas Bersih Digunakan untuk Aktivitas Investasi	(947.614.701.926)		(1.111.015.237.138)	Net Cash Used in Investing Activities
ARUS KAS DARI AKTIVITAS PENDANAAN				**CASH FLOWS FROM FINANCING ACTIVITIES**
Penerimaan:				Proceeds from:
Utang bank jangka pendek	1.815.000.000.000		1.700.000.000.000	Short-term bank loans
Pinjaman bank jangka panjang	1.175.000.000.000		400.000.000.000	Long-term bank loans
Utang obligasi	-		500.000.000.000	Bonds payable
Pembayaran:				Payments of:
Utang bank jangka pendek	(1.070.000.000.000)		(2.650.000.000.000)	Short-term bank loans
Pinjaman bank jangka panjang	(1.426.932.234.425)		(1.130.834.706.953)	Long-term bank loans
Dividen				Dividends
Perusahaan	(1.162.652.385.700)	22	(670.760.991.750)	Company
Entitas anak	(44.109.000.000)	23	(14.252.500.000)	Subsidiary
Utang obligasi	(157.000.000.000)		-	Bonds payable
Kas Bersih Digunakan untuk Aktivitas Pendanaan	(870.693.620.125)		(1.865.848.198.703)	Net Cash Used in Financing Activities
KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS	(776.353.318.703)		738.969.013.345	**NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**
KAS DAN SETARA KAS AWAL TAHUN	3.777.791.432.101		2.982.004.859.009	**CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR**
Pengaruh perubahan kurs mata uang asing	7.942.054.533		56.817.559.747	Effect of foreign exchange rate changes
KAS DAN SETARA KAS AKHIR TAHUN	3.009.380.167.931	4	3.777.791.432.101	**CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR**

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

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

PT Mayora Indah Tbk
dan Entitas Anak/*and Its Subsidiaries*

Laporan Keuangan Konsolidasian/
Consolidated Financial Statements
Untuk Tahun-tahun yang Berakhir 31 Desember 2022 dan 2021/
For the Years Ended December 31, 2022 and 2021

PT MAYORA INDAH Tbk.

MAYORA GROUP HEADQUARTERS

Jl. Daan Mogot KM. 18 Cengkareng, Jakarta 11840, **Indonesia** · Telephone : +62 (21) 8063 7700 - 02

SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
UNTUK TAHUN-TAHUN YANG BERAKHIR
31 DESEMBER 2022 DAN 2021

DIRECTORS' STATEMENT
ON THE RESPONSIBILITY
FOR CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2022 AND 2021

PT MAYORA INDAH Tbk DAN ENTITAS ANAK/*AND ITS SUBSIDIARIES*

Kami yang bertanda tangan di bawah ini:

We, the undersigned:

1. Nama/*Name* : Andre Sukendra Atmadja
   Alamat Kantor/*Office Address* : Jl. Daan Mogot Km. 18, Kalideres Jakarta Barat
   Alamat Domisili/sesuai KTP atau Kartu Identitas lain/*Residential Address /in accordance with Personal Identity Card* : Permata Hijau Blok E/23 Jakarta
   Nomor Telepon/*Telephone Number* : (021) 806 37700
   Jabatan/*Title* : Direktur Utama/ *President Director*

2. Nama/*Name* : Hendrik Polisar
   Alamat Kantor/*Office Address* : Jl. Daan Mogot Km. 18, Kalideres Jakarta Barat
   Alamat Domisili/sesuai KTP atau Kartu Identitas lain/*Residential Address /in accordance with Personal Identity Card* : Jl. Puyuh Timur EG 6/7 Pondok Aren Tangerang
   Nomor Telepon/*Telephone Number* : (021) 806 37700
   Jabatan/*Title* : Direktur/ *Director*

menyatakan bahwa:

1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian Grup.
2. Laporan keuangan konsolidasian telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia.
3. a. Semua informasi dalam laporan keuangan konsolidasian tersebut telah dimuat secara lengkap dan benar; dan
   b. Laporan keuangan konsolidasian tersebut tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material.
4. Bertanggung jawab atas sistem pengendalian intern dalam Grup.

Demikian pernyataan ini dibuat dengan sebenarnya.

declare that:

1. We are responsible for the preparation and presentation of the Group's consolidated financial statements.
2. The consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards.
3. a. All information have been fully and correctly disclosed in the consolidated financial statements; and
   b. The consolidated financial statements do not contain materially misleading information or facts, and do not conceal any information or facts.
4. We are responsible for the Group's internal control system.

This statement has been made truthfully.

29 Maret 2023 / *March 29, 2023*

PT. MAYORA INDAH Tbk.

METERAI TEMPEL
BA742AKX098217024

Andre Sukendra Atmadja
Direktur Utama/ *President Director*

Hendrik Polisar
Direktur/ *Director*

MAYORA GROUP

MIRAWATI SENSI IDRIS

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Intiland Tower, 7th Floor
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MOORE

Laporan Auditor Independen

No. 00378/2.1090/AU.1/04/0153-1/1/III/2023

Pemegang Saham, Dewan Komisaris, dan Direksi

PT Mayora Indah Tbk

Opini

Kami telah mengaudit laporan keuangan konsolidasian PT Mayora Indah Tbk dan entitas anaknya (Grup), yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2022, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan konsolidasian, termasuk ikhtisar kebijakan akuntansi signifikan.

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2022, serta kinerja keuangan konsolidasian dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Basis Opini

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami. Kami independen terhadap Grup berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan konsolidasian di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Independent Auditors' Report

No. 00378/2.1090/AU.1/04/0153-1/1/III/2023

The Stockholders, Board of Commissioners, and Directors
PT Mayora Indah Tbk

Opinion

We have audited the consolidated financial statements of PT Mayora Indah Tbk and its subsidiaries (the Group), which comprise the consolidated statement of financial position as December 31, 2022, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2022, and its consolidated financial performance and its consolidated cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian

Tujuan kami adalah untuk memeroleh keyakinan memadai tentang apakah laporan keuangan konsolidasian secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

Sebagai bagian dari suatu audit berdasarkan Standar Audit, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan konsolidsian, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memeroleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.

- Memeroleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan pengendalian internal Grup.

- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Standards on Auditing we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Grup untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor kami ke pengungkapan terkait dalam laporan keuangan konsolidsian atau, jika pengungkapan tersebut tidak memadai, harus menentukan apakah perlu untuk memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Grup tidak dapat mempertahankan kelangsungan usaha.

- Mengevaluasi penyajian, struktur, dan isi laporan keuangan konsolidasian secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan konsolidasian mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.

- Memperoleh bukti audit yang cukup dan tepat terkait informasi keuangan entitas atau aktivitas bisnis dalam Grup untuk menyatakan opini atas laporan keuangan konsolidasian. Kami bertanggung jawab atas arahan, supervisi, dan pelaksanaan audit Grup. Kami tetap bertanggung jawab sepenuhnya atas opini audit kami.

Kami mengomunikasikan kepada manajemen mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit, serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

Kami juga memberikan suatu pernyataan kepada manajemen bahwa kami telah mematuhi ketentuan etika yang relevan mengenai independensi, dan mengomunikasikan seluruh hubungan, serta hal-hal lain yang dianggap secara wajar berpengaruh terhadap independensi kami, dan, jika relevan, pengamanan terkait.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Dari hal-hal yang dikomunikasikan kepada manajemen, kami menentukan hal-hal tersebut yang paling signifikan dalam audit atas laporan keuangan konsolidasian periode kini dan oleh karenanya menjadi hal audit utama. Kami menguraikan hal audit utama dalam laporan auditor kami, kecuali peraturan perundang-undangan melarang pengungkapan publik tentang hal tersebut atau ketika, dalam kondisi yang sangat jarang terjadi, kami menentukan bahwa suatu hal tidak boleh dikomunikasikan dalam laporan kami karena konsekuensi merugikan dari mengomunikasikan hal tersebut akan diekspektasikan secara wajar melebihi manfaat kepentingan publik atas komunikasi tersebut.

From the matters communicated with management, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

MIRAWATI SENSI IDRIS

Ahmad Syakir
Izin Akuntan Publik No. AP.0153/
Certified Public Accountant License No. AP.0153

00378

29 Maret 2023/*March 29, 2023*

(Figures are Presented in Rupiah, unless Otherwise Stated)

	2022	Catatan/ *Notes*	2021	
ASET				**ASSETS**
ASET LANCAR				**CURRENT ASSETS**
Kas dan setara kas	3.262.074 784.511	4	3 009.380 167 931	Cash and cash equivalents
Investasi surat berharga	75 798 942.564	5	-	Investment in securities
Piutang usaha - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp 52 482.561.966 dan Rp 36.932.172.632 pada tanggal 31 Desember 2022 dan 2021		6		Trade accounts receivable - net of allowance for impairment of Rp 52,482,561,966 and Rp 36,932,172,632 as of Desember 31, 2022 and 2021, respectively
Pihak berelasi	6 135 528 728 699	34	5 552 851.482 405	Related parties
Pihak ketiga	353 876.660.824		358.952.306 318	Third parties
Piutang lain-lain - pihak ketiga	115 363 708 383		167 565 242.110	Other accounts receivable - third parties
Persediaan	3 870 496 137.257	7	3 034 214.212.009	Inventories
Uang muka pembelian	302 131 345.685	8	176.080 401.607	Advances for purchases
Pajak dibayar dimuka	634 975 643.345	9	641 949.307 687	Prepaid taxes
Biaya dibayar dimuka	22.378.024 860		28 790 754.576	Prepaid expenses
JUMLAH ASET LANCAR	14.772 623.976.128		12 969 783.874 643	**TOTAL CURRENT ASSETS**
ASET TIDAK LANCAR				**NONCURRENT ASSETS**
Aset pajak tangguhan	32.707 246 426	32	50 345.713 262	Deferred tax assets
Aset tetap - setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp 7.232 118 288.467 dan Rp 6 399.975.298.761 pada tanggal 31 Desember 2022 dan 2021	6.644 507 001.686	10	6 376.788 515.278	Property, plant and equipment - net of accumulated depreciation of Rp 7,232,118,288,467 and Rp 6,399,975,298,761 as of December 31, 2022 and 2021, respectively
Aset hak guna - setelah dikurangi akumulasi amortisasi masing-masing sebesar Rp 231.168 871.201 dan Rp 151.483.323 644 pada tanggal 31 Desember 2022 dan 2021	80.787.122.543	11	160 222.590 217	Right-of-use assets - net of accumulated amortization of Rp 231,168,871,201 and Rp 151,483,323,644 as of December 31, 2022 and 2021, respectively
Uang muka pembelian aset tetap	704 295.962 071	12	318 471.230.686	Advances for purchases of property and equipment
Uang jaminan	41 239 386 557		42 041 341 442	Guarantee deposits
JUMLAH ASET TIDAK LANCAR	7.503.536.719 283		6 947 869.390 885	**TOTAL NONCURRENT ASSETS**
JUMLAH ASET	22.276 160.695 411		19 917.653 265 528	**TOTAL ASSETS**

(Figures are Presented in Rupiah, unless Otherwise Stated)

	2022	Catatan/ *Notes*	2021	
LIABILITAS DAN EKUITAS				**LIABILITIES AND EQUITY**
LIABILITAS				**LIABILITIES**
LIABILITAS JANGKA PENDEK				**CURRENT LIABILITIES**
Utang bank jangka pendek	1 028 750 990.000	13	795 000.000.000	Short-term bank loans
Utang usaha		14		Trade accounts payable
Pihak berelasi	82.371.087.484	34	97.816 084.609	Related parties
Pihak ketiga	1.576.147.984.797		1.680.128 443 647	Third parties
Utang lain-lain - pihak ketiga	357.015.942.399	15	231.203.036.911	Other accounts payable - third parties
Utang pajak	217.422.227 950	16	26 615 483 990	Taxes payable
Beban akrual	685.327.213.150	17	325.827 795 215	Accrued expenses
Bagian liabilitas jangka panjang yang akan jatuh tempo dalam waktu satu tahun.				Current portion of long-term liabilities
Utang bank	1 092.802 460 415	18	1 273 204.542.128	Bank loans
Liabilitas sewa	88.899.341.557	19	91.430.355 508	Lease liabilities
Utang obligasi	507 890.053 556	20	1.049 547.726 762	Bonds payable
JUMLAH LIABILITAS JANGKA PENDEK	5.636 627 301 308		5 570 773 468 770	**TOTAL CURRENT LIABILITIES**
LIABILITAS JANGKA PANJANG				**NONCURRENT LIABILITIES**
Liabilitas pajak tangguhan	33 750.818.942	32	28 104.502.479	Deferred tax liabilities
Liabilitas jangka panjang - setelah dikurangi bagian yang akan jatuh tempo dalam waktu satu tahun				Long-term liabilities - net of current portion
Utang bank	983 145 381.513	18	1 004 213 366 942	Bank loans
Liabilitas sewa	-	19	79 536.036.170	Lease liabilities
Utang obligasi	1.827 689 626.148	20	841 002 159 986	Bonds payable
Liabilitas imbalan kerja jangka panjang	960.253 476 985	31	1.033 992 335 046	Long-term employee benefits liability
JUMLAH LIABILITAS JANGKA PANJANG	3.804.839.303 588		2 986.848 400.623	**TOTAL NONCURRENT LIABILITIES**
JUMLAH LIABILITAS	9.441.466.604 896		8 557 621 869.393	**TOTAL LIABILITIES**
EKUITAS				**EQUITY**
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk				**Equity Attributable to Owners of the Parent Company**
Modal saham - nilai nominal Rp 20 per saham				Capital stock - Rp 20 par value per share
Modal dasar - 75.000.000 000 saham				Authorized - 75,000,000,000 shares
Modal ditempatkan dan disetor - 22 358 699.725 saham	447.173 994 500	22	447 173.994.500	Issued and paid-up - 22,358,699,725 shares
Tambahan modal disetor	330 005 500		330 005 500	Additional paid-in capital
Saldo laba				Retained earnings
Ditentukan penggunaannya	51.000.000 000	23	49.000.000.000	Appropriated
Belum ditentukan penggunaannya	12 136.012.917.053		10 634.916 958.291	Unappropriated
Selisih kurs penjabaran entitas anak luar negeri	(6 116.316 416)		(12.713 807 903)	Exchange differences on translation of a foreign subsidiary
JUMLAH	12.628 400.600 637		11.118.707 150 388	**TOTAL**
KEPENTINGAN NONPENGENDALI	206 293.489.878	24	241 324.245.747	**NON-CONTROLLING INTERESTS**
JUMLAH EKUITAS	12.834.694 090 515		11 360 031 396 135	**TOTAL EQUITY**
JUMLAH LIABILITAS DAN EKUITAS	22.276.160 695 411		19.917 653 265.528	**TOTAL LIABILITIES AND EQUITY**

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

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

(Figures are Presented in Rupiah, unless Otherwise Stated)

	2022	Catatan/ *Notes*	2021	
PENJUALAN BERSIH	30.669.405.967.404	25	27 904.558.322.183	**NET SALES**
BEBAN POKOK PENJUALAN	23.829 982 628.480	26	20 981.574 813 780	**COST OF GOODS SOLD**
LABA KOTOR	6 839.423.338.924		6 922 983.508.403	**GROSS PROFIT**
BEBAN USAHA		27		**OPERATING EXPENSES**
Penjualan	3 708 573.358 051		4 539.447.007.003	Selling
Umum dan administrasi	697 735 339 172		611 220.587 245	General and administrative
Jumlah Beban Usaha	4.406 308 697 223		5 150.667.594.248	Total Operating Expenses
LABA USAHA	2.433.114.641.701		1 772.315 914 155	**OPERATING PROFIT**
PENGHASILAN (BEBAN) LAIN-LAIN				**OTHER INCOME (EXPENSES)**
Keuntungan selisih kurs mata uang asing - bersih	360.307.461.940		46.625 744 255	Gain on foreign exchange - net
Penghasilan bunga	30 708 263 481	28	23 187.158.296	Interest income
Keuntungan penjualan aset tetap	2 070 990 244	10	2 475 359 330	Gain on sale of property, plant and equipment
Beban bunga	(389 182 677 897)	29	(320.535 214 640)	Interest expense
Lain-lain - bersih	69.038.838.465	30	25 579 595.290	Others - net
Penghasilan (Beban) Lain-lain - bersih	72 942.876 233		(222 667 357 469)	Other Income (Expenses) - net
LABA SEBELUM PAJAK	2 506.057.517 934		1.549 648 556 686	**PROFIT BEFORE TAX**
BEBAN PAJAK		32		**TAX EXPENSE**
Pajak kini	521.483.045.980		296 373.748 136	Current tax
Pajak tangguhan	14 509 933 805		42.222.160.597	Deferred tax
Beban pajak	535 992 979 785		338.595.908.733	Tax expense
LABA TAHUN BERJALAN	1 970 064 538.149		1.211 052 647 953	**PROFIT FOR THE YEAR**
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				**OTHER COMPREHENSIVE INCOME (LOSS)**
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit or loss
Pengukuran kembali liabilitas imbalan pasti	39.877 020.963	31	114.325 477 830	Remeasurement of long-term employee benefits liability
Pajak yang terkait pos yang tidak akan direklasifikasi ke laba rugi	(8.774.849 494)	32	(25.151 605 123)	Tax relating to item that will not be reclassified subsequently to profit or loss
	31 102 171 469		89.173 872 707	
Pos yang akan direklasifikasi ke laba rugi				Item that will be reclassified subsequently to profit or loss -
Selisih kurs penjabaran entitas anak luar negeri	6 597 491 487		(4 901 788.783)	Exchange differences on translation of a foreign subsidiary
PENGHASILAN KOMPREHENSIF LAIN SETELAH PAJAK	37 699.662.956		84 272 083.924	**OTHER COMPREHENSIVE INCOME - NET OF TAX**
JUMLAH PENGHASILAN KOMPREHENSIF	2.007.764 201.105		1.295.324 731.877	**TOTAL COMPREHENSIVE INCOME**
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				**TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:**
Pemilik entitas induk	1.942.229 752 036		1.186.598 590 767	Owners of the Parent Company
Kepentingan nonpengendali	27.834.786 113		24 454 057 186	Non-controlling interests
	1.970.064.538.149		1 211.052.647.953	
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				**TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:**
Pemilik entitas induk	1 979 226 144.474		1 270 289 630 521	Owners of the Parent Company
Kepentingan nonpengendali	28.538.056.631	24	25 035.101 356	Non-controlling interests
	2.007 764 201 105		1.295 324 731 877	
LABA PER SAHAM	87	33	53	**BASIC EARNINGS PER SHARE**

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

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

(Figures are Presented in Rupiah, unless Otherwise Stated)

		Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk/*Equity Attributable to Owners of the Parent Company*							
					Saldo Laba/*Retained Earnings*				
	Catatan/ *Notes*	Modal Ditempatkan dan Disetor *Issued and Paid-up Capital*	Tambahan Modal Disetor/ *Additional Paid-in Capital*	Selisih Kurs Penjabaran Entitas Anak Luar Negeri/ *Exchange Differences on Translation of a Foreign Subsidiary*	Yang telah ditentukan penggunaannya/ *Appropriated*	Yang belum ditentukan penggunaannya/ *Unappropriated*	Jumlah Ekuitas/ *Total Equity*	Kepentingan Non-Pengendali/ *Non-Controlling Interests*	Jumlah Ekuitas/ *Total Equity*
Saldo pada tanggal 1 Januari 2021/ *Balance as of January 1, 2021*		447 173 994 500	330 005 500	(7 812 019 120)	47 000 000 000	10 524 377 924 687	11 011 069 905 567	260 398 144 391	11 271 468 049 958
Penghasilan komprehensif/*Comprehensive income*									
Laba tahun berjalan/Profit for the year		-	-	-	-	1 186 598 590 767	1 186 598 590 767	24 454 057 186	1 211 052 647 953
Penghasilan (rugi) komprehensif lain/ *Other comprehensive income (loss)*		-	-	-	-	88 592 828 537	88 592 828 537	581 044 170	89 173 872 707
Selisih kurs penjabaran entitas anak luar negeri/ *Exchange differences on translation of a foreign subsidiary*		-	-	(4 901 788 783)	-	-	(4 901 788 783)	-	(4 901 788 783)
Jumlah penghasilan komprehensif/ *Total comprehensive income*		-	-	(4 901 788 783)	-	1 275 191 419 304	1 270 289 630 521	25 035 101 356	1 295 324 731 877
Dividen tunai yang dibayarkan oleh Perusahaan/ *Cash dividends paid by the Company*	23	-	-	-	-	(1 162 652 385 700)	(1 162 652 385 700)	-	(1 162 652 385 700)
Dividen tunai yang dibayarkan oleh Entitas Anak/ *Cash dividends paid by the Subsidiary*	24	-	-	-	-	-	-	(44 109 000 000)	(44 109 000 000)
Cadangan umum/ *Appropriation for general reserve*	23	-	-	-	2 000 000 000	(2 000 000 000)	-	-	-
Saldo pada tanggal 31 Desember 2021/ *Balance as of December 31, 2021*		447 173 994 500	330 005 500	(12 713 807 903)	49 000 000 000	10 634 916 958 291	11 118 707 150 388	241 324 245 747	11 360 031 396 135
Penghasilan komprehensif/*Comprehensive income*									
Laba tahun berjalan/Profit for the year		-	-	-	-	1 942 229 752 036	1 942 229 752 036	27 834 786.113	1 970 064 538 149
Penghasilan komprehensif lain/ *Other comprehensive income*		-	-	-	-	30 398 900 951	30 398 900 951	703 270 518	31 102 171 469
Selisih kurs penjabaran entitas anak luar negeri/ *Exchange differences on translation of a foreign subsidiary*		-	-	6 597 491 487	-	-	6 597 491 487	-	6 597 491.487
Jumlah penghasilan komprehensif/ *Total comprehensive income*		-	-	6 597 491 487	-	1 972 628 652 987	1 979 226 144 474	28 538 056 631	2 007 764 201 105
Dividen tunai yang dibayarkan oleh Perusahaan/ *Cash dividends paid by the Company*	23	-	-	-	-	(469 532 694 225)	(469 532 694 225)	-	(469 532 694 225)
Dividen tunai yang dibayarkan oleh Entitas Anak/ *Cash dividends paid by the Subsidiary*	24	-	-	-	-	-	-	(63 568 812 500)	(63 568 812 500)
Cadangan umum/ *Appropriation for general reserve*	23	-	-	-	2 000 000 000	(2 000 000 000)	-	-	-
Saldo pada tanggal 31 Desember 2022/ *Balance as of December 31, 2022*		447 173 994 500	330 005 500	(6 116 316 416)	51 000 000 000	12 136 012 917 053	12 628 400 600 637	206 293 489 878	12 834 694 090 515

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

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

(Figures are Presented in Rupiah, unless Otherwise Stated)

	2022	Catatan/ *Notes*	2021	
ARUS KAS DARI AKTIVITAS OPERASI				**CASH FLOWS FROM OPERATING ACTIVITIES**
Penerimaan dari pelanggan dan lain-lain	29 519 519 535 689		27 065 541 049.324	Cash received from customers and others
Pembayaran kepada pemasok, kontraktor, karyawan dan lainnya	(27.675 687.658.432)		(25.598.403 259 380)	Cash paid to suppliers, contractors, employees and others
Kas bersih dihasilkan dari operasi	1 843 831 877 257		1 467 137.789 944	Net cash generated from operations
Penerimaan restitusi pajak	624 486.364.640	9	391 874 842 166	Tax refund
Pembayaran pajak penghasilan	(382.067.996 657)		(406 975 511.465)	Income tax paid
Pembayaran bunga	(396.061.583.172)		(340 692 360 945)	Interest paid
Pembayaran imbalan kerja jangka panjang	(70.218 183.882)	31	(69 152 079 680)	Long-term employee benefits paid
Pembayaran pajak final	(399 840.000)		(237.676.672)	Final tax paid
Kas Bersih Diperoleh dari Aktivitas Operasi	1.619.570 638.186		1.041.955.003 348	Net Cash Provided by Operating Activities
ARUS KAS DARI AKTIVITAS INVESTASI				**CASH FLOWS FROM INVESTING ACTIVITIES**
Perolehan aset tetap	(804.918 815 873)	10	(658 964.759.604)	Acquisitions of property, plant and equipment
Pembayaran atas penempatan investasi surat berharga	(75 851 945.448)		-	Payment for investment in securities
Pembayaran uang muka pembelian aset tetap	(704.295.962.071)		(318 471 230.686)	Cash paid for advance purchases of property and equipment
Penurunan (kenaikan) uang jaminan	801 954 883		(1 395 224.618)	Decrease (increase) in guarantee deposits
Penerimaan bunga	30 708 263 481	28	23 187 158 296	Interest received
Hasil penjualan aset tetap	6.993.080 241	10	8.029.354.686	Proceeds from sale of property, plant and equipment
Kas Bersih Digunakan untuk Aktivitas Investasi	(1.546 563 424 787)		(947 614 701 926)	Net Cash Used in Investing Activities
ARUS KAS DARI AKTIVITAS PENDANAAN				**CASH FLOWS FROM FINANCING ACTIVITIES**
Penerimaan				Proceeds from
Utang bank jangka pendek	3.868.750.990.000		1.815.000.000.000	Short-term bank loans
Pinjaman bank jangka panjang	1.826.251.000.000		1 175.000.000.000	Long-term bank loans
Penerbitan obligasi	1 500 000.000.000		-	Issuance of bonds
Pembayaran.				Payments of·
Utang bank jangka pendek	(3 635.000.000 000)		(1 070 000 000 000)	Short-term bank loans
Pinjaman bank jangka panjang	(2.026.124.542.131)		(1.426.932.234.425)	Long-term bank loans
Dividen				Dividends
Perusahaan	(469.532 694.225)	23	(1.162.652.385.700)	Company
Entitas anak	(63 568 812 500)	24	(44 109 000 000)	Subsidiary
Pelunasan obligasi	(1.050 000 000.000)		(157 000.000 000)	Redemption of bonds
Kas Bersih Digunakan untuk Aktivitas Pendanaan	(49 224 058 856)		(870 693 620 125)	Net Cash Used in Financing Activities
KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS	23.783.154.543		(776.353.318.703)	**NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**
KAS DAN SETARA KAS AWAL TAHUN	3.009.380.167.931		3.777 791.432.101	**CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR**
Pengaruh perubahan kurs mata uang asing	228 911.462 037		7.942.054.533	Effect of foreign exchange rate changes
KAS DAN SETARA KAS AKHIR TAHUN	3.262.074.784.511	4	3 009 380.167.931	**CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR**

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

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

PT Mayora Indah Tbk
dan Entitas Anak/*and Its Subsidiaries*

Laporan Keuangan Konsolidasian/
Consolidated Financial Statements
Untuk Tahun-tahun yang Berakhir 31 Desember 2023 dan 2022/
For the Years Ended December 31, 2023 and 2022

PT MAYORA INDAH Tbk.

MAYORA GROUP HEADQUARTERS

Jl. Daan Mogot KM. 18 Cengkareng, Jakarta 11840, **Indonesia** • Telephone : +62 (21) 8063 7700 - 02

SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
UNTUK TAHUN-TAHUN YANG BERAKHIR
31 DESEMBER 2023 DAN 2022

DIRECTORS' STATEMENT
ON THE RESPONSIBILITY
FOR CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2023 AND 2022

PT MAYORA INDAH Tbk DAN ENTITAS ANAK/*AND ITS SUBSIDIARIES*

Kami yang bertanda tangan di bawah ini: / We, the undersigned:

1. Nama/*Name* : Andre Sukendra Atmadja
   Alamat Kantor/*Office Address* : Jl. Daan Mogot Km. 18, Kalideres Jakarta Barat
   Alamat Domisili/sesuai KTP atau Kartu Identitas lain/*Residential Address /in accordance with Personal Identity Card* : Permata Hijau Blok E/23 Jakarta
   Nomor Telepon/*Telephone Number* : (021) 806 37700
   Jabatan/*Title* : Direktur Utama/ *President Director*

2. Nama/*Name* : Hendrik Polisar
   Alamat Kantor/*Office Address* : Jl. Daan Mogot Km. 18, Kalideres Jakarta Barat
   Alamat Domisili/sesuai KTP atau Kartu Identitas lain/*Residential Address /in accordance with Personal Identity Card* : Jl. Puyuh Timur EG 6/7 Pondok Aren Tangerang
   Nomor Telepon/*Telephone Number* : (021) 806 37700
   Jabatan/*Title* : Direktur/ *Director*

menyatakan bahwa:

1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian Grup.
2. Laporan keuangan konsolidasian telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia.
3. a. Semua informasi dalam laporan keuangan konsolidasian tersebut telah dimuat secara lengkap dan benar; dan
   b. Laporan keuangan konsolidasian tersebut tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material.
4. Bertanggung jawab atas sistem pengendalian intern dalam Grup.

Demikian pernyataan ini dibuat dengan sebenarnya.

declare that:

1. We are responsible for the preparation and presentation of the Group's consolidated financial statements.
2. The consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards.
3. a. All information have been fully and correctly disclosed in the consolidated financial statements; and
   b. The consolidated financial statements do not contain materially misleading information or facts, and do not conceal any information or facts.
4. We are responsible for the Group's internal control system.

This statement has been made truthfully.

28 Februari 2024 / *February 28, 2024*

METERAI TEMPEL
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3D375AKX717895374

Andre Sukendra Atmadja
Direktur Utama/ *President Director*

Hendrik Polisar
Direktur/ *Director*

MAYORA GROUP

MIRAWATI SENSI IDRIS

Registered Public Accountants
Business License No. 1353/KM.1/2016
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MOORE

Laporan Auditor Independen

No. 00035/2.1090/AU.1/04/0153-2/1/II/2024

Pemegang Saham, Dewan Komisaris, dan Direksi

PT Mayora Indah Tbk

Opini

Kami telah mengaudit laporan keuangan konsolidasian PT Mayora Indah Tbk dan entitas anaknya (Grup), yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2023, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan konsolidasian, termasuk informasi kebijakan akuntansi material.

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2023, serta kinerja keuangan konsolidasian dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Basis Opini

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami. Kami independen terhadap Grup berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan konsolidasian di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Independent Auditors' Report

No. 00035/2.1090/AU.1/04/0153-2/1/II/2024

The Stockholders, Board of Commissioners, and Directors
PT Mayora Indah Tbk

Opinion

We have audited the consolidated financial statements of PT Mayora Indah Tbk and its subsidiaries (the Group), which comprise the consolidated statement of financial position as December 31, 2023, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2023, and its consolidated financial performance and its consolidated cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian

Tujuan kami adalah untuk memeroleh keyakinan memadai tentang apakah laporan keuangan konsolidasian secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

Sebagai bagian dari suatu audit berdasarkan Standar Audit, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan konsolidsian, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memeroleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.

- Memeroleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan pengendalian internal Grup.

- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Standards on Auditing we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Grup untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor kami ke pengungkapan terkait dalam laporan keuangan konsolidsian atau, jika pengungkapan tersebut tidak memadai, harus menentukan apakah perlu untuk memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Grup tidak dapat mempertahankan kelangsungan usaha.

- Mengevaluasi penyajian, struktur, dan isi laporan keuangan konsolidasian secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan konsolidasian mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.

- Memperoleh bukti audit yang cukup dan tepat terkait informasi keuangan entitas atau aktivitas bisnis dalam Grup untuk menyatakan opini atas laporan keuangan konsolidasian. Kami bertanggung jawab atas arahan, supervisi, dan pelaksanaan audit Grup. Kami tetap bertanggung jawab sepenuhnya atas opini audit kami.

Kami mengomunikasikan kepada manajemen mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit, serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

Kami juga memberikan suatu pernyataan kepada manajemen bahwa kami telah mematuhi ketentuan etika yang relevan mengenai independensi, dan mengomunikasikan seluruh hubungan, serta hal-hal lain yang dianggap secara wajar berpengaruh terhadap independensi kami, dan, jika relevan, pengamanan terkait.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Dari hal-hal yang dikomunikasikan kepada manajemen, kami menentukan hal-hal tersebut yang paling signifikan dalam audit atas laporan keuangan konsolidasian periode kini dan oleh karenanya menjadi hal audit utama. Kami menguraikan hal audit utama dalam laporan auditor kami, kecuali peraturan perundang-undangan melarang pengungkapan publik tentang hal tersebut atau ketika, dalam kondisi yang sangat jarang terjadi, kami menentukan bahwa suatu hal tidak boleh dikomunikasikan dalam laporan kami karena konsekuensi merugikan dari mengomunikasikan hal tersebut akan diekspektasikan secara wajar melebihi manfaat kepentingan publik atas komunikasi tersebut.

From the matters communicated with management, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

MIRAWATI SENSI IDRIS

Ahmad Syakir
Izin Akuntan Publik No. AP.0153/
Certified Public Accountant License No. AP.0153

28 Februari 2024/*February 28, 2024*

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(Figures are Presented in Rupiah, unless Otherwise Stated)

	2023	Catatan/ Notes	2022	
ASET				**ASSETS**
ASET LANCAR				**CURRENT ASSETS**
Kas dan setara kas	4.156.738.667.354	4	3.262.074.784.511	Cash and cash equivalents
Investasi surat berharga	-	5	75.798.942.564	Investment in securities
Piutang usaha - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp 64.843.934.927 dan Rp 52.482.561.966 pada tanggal 31 Desember 2023 dan 2022		6		Trade accounts receivable - net of allowance for impairment of Rp 64,843,934,927 and Rp 52,482,561,966 as of Desember 31, 2023 and 2022, respectively
Pihak berelasi	5.848.243.953.678	34	6.135.528.728.699	Related parties
Pihak ketiga	250.189.161.536		353.876.660.824	Third parties
Piutang lain-lain - pihak ketiga	98.527.776.182		115.363.708.383	Other accounts receivable - third parties
Persediaan	3.556.864.426.525	7	3.870.496.137.257	Inventories
Uang muka pembelian	314.374.996.704	8	302.131.345.685	Advances for purchases
Pajak dibayar dimuka	482.036.426.350	9	634.975.643.345	Prepaid taxes
Biaya dibayar dimuka	31.946.980.201		22.378.024.860	Prepaid expenses
JUMLAH ASET LANCAR	14.738.922.387.529		14.772.623.976.128	**TOTAL CURRENT ASSETS**
ASET TIDAK LANCAR				**NONCURRENT ASSETS**
Aset pajak tangguhan	51.556.446.752	32	32.707.246.426	Deferred tax assets
Aset tetap - setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp 8.043.311.333.371 dan Rp 7.232.118.288.467 pada tanggal 31 Desember 2023 dan 2022	8.159.841.794.537	10	6.644.507.001.686	Property, plant and equipment - net of accumulated depreciation of Rp 8,043,311,333,371 and Rp 7,232,118,288,467 as of December 31, 2023 and 2022, respectively
Aset hak guna - setelah dikurangi akumulasi amortisasi masing-masing sebesar Rp 311.776.463.459 dan Rp 231.168.871.201 pada tanggal 31 Desember 2023 dan 2022	4.626.540.933	11	80.787.122.543	Right-of-use assets - net of accumulated amortization of Rp 311,776,463,459 and Rp 231,168,871,201 as of December 31, 2023 and 2022, respectively
Uang muka pembelian aset tetap	872.161.016.043	12	704.295.962.071	Advances for purchases of property and equipment
Uang jaminan	43.296.776.678		41.239.386.557	Guarantee deposits
JUMLAH ASET TIDAK LANCAR	9.131.482.574.943		7.503.536.719.283	**TOTAL NONCURRENT ASSETS**
JUMLAH ASET	23.870.404.962.472		22.276.160.695.411	**TOTAL ASSETS**

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

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

(Figures are Presented in Rupiah, unless Otherwise Stated)

	2023	Catatan/ Notes	2022	
LIABILITAS DAN EKUITAS				**LIABILITIES AND EQUITY**
LIABILITAS				**LIABILITIES**
LIABILITAS JANGKA PENDEK				**CURRENT LIABILITIES**
Utang bank jangka pendek	85.000.000.000	13	1.028.750.990.000	Short-term bank loans
Utang usaha		14		Trade accounts payable
Pihak berelasi	109.415.027.985	34	82.371.087.484	Related parties
Pihak ketiga	1.785.245.057.218		1.576.147.984.797	Third parties
Utang lain-lain - pihak ketiga	168.251.254.636	15	357.015.942.399	Other accounts payable - third parties
Utang pajak	465.942.717.971	16	217.422.227.950	Taxes payable
Beban akrual	750.268.983.125	17	685.327.213.150	Accrued expenses
Bagian liabilitas jangka panjang yang akan jatuh tempo dalam waktu satu tahun:				Current portion of long-term liabilities:
Utang bank	644.389.561.419	18	1.092.802.460.415	Bank loans
Liabilitas sewa	4.687.899.060	19	88.899.341.557	Lease liabilities
Utang obligasi	-	20	507.890.053.556	Bonds payable
JUMLAH LIABILITAS JANGKA PENDEK	4.013.200.501.414		5.636.627.301.308	**TOTAL CURRENT LIABILITIES**
LIABILITAS JANGKA PANJANG				**NONCURRENT LIABILITIES**
Liabilitas pajak tangguhan	30.365.251.561	32	33.750.818.942	Deferred tax liabilities
Liabilitas jangka panjang - setelah dikurangi bagian yang akan jatuh tempo dalam waktu satu tahun:				Long-term liabilities - net of current portion:
Utang bank	1.703.883.498.124	18	983.145.381.513	Bank loans
Utang obligasi	1.829.449.117.872	20	1.827.689.626.148	Bonds payable
Liabilitas imbalan kerja jangka panjang	1.011.417.406.765	31	960.253.476.985	Long-term employee benefits liability
JUMLAH LIABILITAS JANGKA PANJANG	4.575.115.274.322		3.804.839.303.588	**TOTAL NONCURRENT LIABILITIES**
JUMLAH LIABILITAS	8.588.315.775.736		9.441.466.604.896	**TOTAL LIABILITIES**
EKUITAS				**EQUITY**
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk				**Equity Attributable to Owners of the Parent Company**
Modal saham - nilai nominal Rp 20 per saham				Capital stock - Rp 20 par value per share
Modal dasar - 75.000.000.000 saham				Authorized - 75,000,000,000 shares
Modal ditempatkan dan disetor - 22.358.699.725 saham	447.173.994.500	22	447.173.994.500	Issued and paid-up - 22,358,699,725 shares
Tambahan modal disetor	330.005.500		330.005.500	Additional paid-in capital
Saldo laba				Retained earnings
Ditentukan penggunaannya	53.000.000.000	23	51.000.000.000	Appropriated
Belum ditentukan penggunaannya	14.552.037.812.134		12.136.012.917.053	Unappropriated
Selisih kurs penjabaran entitas anak luar negeri	(13.054.200.471)		(6.116.316.416)	Exchange differences on translation of a foreign subsidiary
JUMLAH	15.039.487.611.663		12.628.400.600.637	**TOTAL**
KEPENTINGAN NONPENGENDALI	242.601.575.073	24	206.293.489.878	**NON-CONTROLLING INTERESTS**
JUMLAH EKUITAS	15.282.089.186.736		12.834.694.090.515	**TOTAL EQUITY**
JUMLAH LIABILITAS DAN EKUITAS	23.870.404.962.472		22.276.160.695.411	**TOTAL LIABILITIES AND EQUITY**

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

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

(Figures are Presented in Rupiah, unless Otherwise Stated)

	2023	Catatan/ Notes	2022	
PENJUALAN BERSIH	31.485.008.185.525	25	30.669.405.967.404	**NET SALES**
BEBAN POKOK PENJUALAN	23.077.230.426.842	26	23.829.982.628.480	**COST OF GOODS SOLD**
LABA KOTOR	8.407.777.758.683		6.839.423.338.924	**GROSS PROFIT**
BEBAN USAHA		27		**OPERATING EXPENSES**
Penjualan	3.357.800.596.307		3.708.573.358.051	Selling
Umum dan administrasi	750.501.815.176		697.735.339.172	General and administrative
Jumlah Beban Usaha	4.108.302.411.483		4.406.308.697.223	Total Operating Expenses
LABA USAHA	4.299.475.347.200		2.433.114.641.701	**OPERATING PROFIT**
PENGHASILAN (BEBAN) LAIN-LAIN				**OTHER INCOME (EXPENSES)**
Penghasilan bunga	84.751.267.929	28	30.708.263.481	Interest income
Keuntungan penjualan aset tetap	7.904.770.310	10	2.070.990.244	Gain on sale of property, plant and equipment
Keuntungan (kerugian) selisih kurs mata uang asing - bersih	(147.035.541.801)		360.307.461.940	Gain (loss) on foreign exchange - net
Beban bunga	(302.577.139.458)	29	(389.182.677.897)	Interest expense
Lain-lain - bersih	151.197.128.632	30	69.038.838.465	Others - net
Penghasilan (Beban) Lain-lain - bersih	(205.759.514.388)		72.942.876.233	Other Income (Expenses) - net
LABA SEBELUM PAJAK	4.093.715.832.812		2.506.057.517.934	**PROFIT BEFORE TAX**
BEBAN PAJAK		32		**TAX EXPENSE**
Pajak kini	872.973.436.829		521.483.045.980	Current tax
Pajak tangguhan	(24.129.695.238)		14.509.933.805	Deferred tax
Beban pajak	848.843.741.591		535.992.979.785	Tax expense
LABA TAHUN BERJALAN	3.244.872.091.221		1.970.064.538.149	**PROFIT FOR THE YEAR**
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				**OTHER COMPREHENSIVE INCOME (LOSS)**
				Item that will not be reclassified subsequently to profit or loss
Pos yang tidak akan direklasifikasi ke laba rugi				
Pengukuran kembali liabilitas imbalan pasti	8.613.306.961	31	39.877.020.963	Remeasurement of long-term employee benefits liability
Pajak yang terkait pos yang tidak akan direklasifikasi ke laba rugi	(1.894.927.531)	32	(8.774.849.494)	Tax relating to item that will not be reclassified subsequently to profit or loss
	6.718.379.430		31.102.171.469	
				Item that will be reclassified subsequently to profit or loss -
Pos yang akan direklasifikasi ke laba rugi				
Selisih kurs penjabaran entitas anak luar negeri	(6.937.884.055)		6.597.491.487	Exchange differences on translation of a foreign subsidiary
PENGHASILAN (RUGI) KOMPREHENSIF LAIN SETELAH PAJAK	(219.504.625)		37.699.662.956	**OTHER COMPREHENSIVE INCOME (LOSS) - NET OF TAX**
JUMLAH PENGHASILAN KOMPREHENSIF	3.244.652.586.596		2.007.764.201.105	**TOTAL COMPREHENSIVE INCOME**

	2023	Catatan/ Notes	2022	
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				**TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:**
Pemilik entitas induk	3.193.816.276.615		1.942.229.752.036	Owners of the Parent Company
Kepentingan nonpengendali	51.055.814.606		27.834.786.113	Non-controlling interests
	3.244.872.091.221		1.970.064.538.149	
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				**TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:**
Pemilik entitas induk	3.193.641.501.401		1.979.226.144.474	Owners of the Parent Company
Kepentingan nonpengendali	51.011.085.195	24	28.538.056.631	Non-controlling interests
	3.244.652.586.596		2.007.764.201.105	
LABA PER SAHAM	143	33	87	**BASIC EARNINGS PER SHARE**

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

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

(Figures are Presented in Rupiah, unless Otherwise Stated)

		Ekuitas yang Dapat Distribusikan kepada Pemilik Entitas Induk/*Equity Attributable to Owners of the Parent Company*							
					Saldo Laba/*Retained Earnings*				
	Catatan/ *Notes*	Modal Ditempatkan dan Disetor *Issued and Paid-up Capital*	Tambahan Modal Disetor/ *Additional Paid-in Capital*	Selisih Kurs Penjabaran Entitas Anak Luar Negeri/ *Exchange Differences on Translation of a Foreign Subsidiary*	Yang telah ditentukan penggunaannya/ *Appropriated*	Yang belum ditentukan penggunaannya/ *Unappropriated*	Jumlah Ekuitas/ *Total Equity*	Kepentingan Non-Pengendali/ *Non-Controlling Interests*	Jumlah Ekuitas/ *Total Equity*
Saldo pada tanggal 1 Januari 2022/ *Balance as of January 1, 2022*		447.173.994.500	330.005.500	(12.713.807.903)	49.000.000.000	10.634.916.958.291	11.118.707.150.388	241.324.245.747	11.360.031.396.135
Penghasilan komprehensif/*Comprehensive income*									
Laba tahun berjalan/Profit for the year		-	-	-	-	1.942.229.752.036	1.942.229.752.036	27.834.786.113	1.970.064.538.149
Penghasilan komprehensif lain/ *Other comprehensive income*		-	-	-	-	30.398.900.951	30.398.900.951	703.270.518	31.102.171.469
Selisih kurs penjabaran entitas anak luar negeri/ *Exchange differences on translation of a foreign subsidiary*		-	-	6.597.491.487	-	-	6.597.491.487	-	6.597.491.487
Jumlah penghasilan komprehensif/ *Total comprehensive income*		-	-	6.597.491.487	-	1.972.628.652.987	1.979.226.144.474	28.538.056.631	2.007.764.201.105
Dividen tunai yang dibayarkan oleh Perusahaan/ *Cash dividends paid by the Company*	23	-	-	-	-	(469.532.694.225)	(469.532.694.225)	-	(469.532.694.225)
Dividen tunai yang dibayarkan oleh Entitas Anak/ *Cash dividends paid by the Subsidiary*	24	-	-	-	-	-	-	(63.568.812.500)	(63.568.812.500)
Cadangan umum/ *Appropriation for general reserve*	23	-	-	-	2.000.000.000	(2.000.000.000)	-	-	-
Saldo pada tanggal 31 Desember 2022/ *Balance as of December 31, 2022*		447.173.994.500	330.005.500	(6.116.316.416)	51.000.000.000	12.136.012.917.053	12.628.400.600.637	206.293.489.878	12.834.694.090.515
Penghasilan komprehensif/*Comprehensive income*									
Laba tahun berjalan/Profit for the year		-	-	-	-	3.193.816.276.615	3.193.816.276.615	51.055.814.606	3.244.872.091.221
Penghasilan komprehensif lain/ *Other comprehensive income*		-	-	-	-	6.763.108.841	6.763.108.841	(44.729.411)	6.718.379.430
Selisih kurs penjabaran entitas anak luar negeri/ *Exchange differences on translation of a foreign subsidiary*		-	-	(6.937.884.055)	-	-	(6.937.884.055)	-	(6.937.884.055)
Jumlah penghasilan komprehensif/ *Total comprehensive income*		-	-	(6.937.884.055)	-	3.200.579.385.456	3.193.641.501.401	51.011.085.195	3.244.652.586.596
Dividen tunai yang dibayarkan oleh Perusahaan/ *Cash dividends paid by the Company*	23	-	-	-	-	(782.554.490.375)	(782.554.490.375)	-	(782.554.490.375)
Dividen tunai yang dibayarkan oleh Entitas Anak/ *Cash dividends paid by the Subsidiary*	24	-	-	-	-	-	-	(14.703.000.000)	(14.703.000.000)
Cadangan umum/ *Appropriation for general reserve*	23	-	-	-	2.000.000.000	(2.000.000.000)	-	-	-
Saldo pada tanggal 31 Desember 2023/ *Balance as of December 31, 2023*		447.173.994.500	330.005.500	(13.054.200.471)	53.000.000.000	14.552.037.812.134	15.039.487.611.663	242.601.575.073	15.282.089.186.736

(Figures are Presented in Rupiah, unless Otherwise Stated)

	2023	Catatan/ Notes	2022	
ARUS KAS DARI AKTIVITAS OPERASI				**CASH FLOWS FROM OPERATING ACTIVITIES**
Penerimaan dari pelanggan dan lain-lain	31.896.213.560.339		29.519.519.535.689	Cash received from customers and others
Pembayaran kepada pemasok, kontraktor, karyawan dan lainnya	(26.142.798.907.994)		(27.675.687.658.432)	Cash paid to suppliers, contractors, employees and others
Kas bersih dihasilkan dari operasi	5.753.414.652.345		1.843.831.877.257	Net cash generated from operations
Penerimaan restitusi pajak	474.266.252.912	9	624.486.364.640	Tax refund
Pembayaran pajak penghasilan	(590.728.069.871)		(382.067.996.657)	Income tax paid
Pembayaran bunga	(310.804.898.933)		(396.061.583.172)	Interest paid
Pembayaran imbalan kerja jangka panjang	(66.566.106.757)	31	(70.218.183.882)	Long-term employee benefits paid
Pembayaran pajak final	(399.840.000)		(399.840.000)	Final tax paid
Kas Bersih Diperoleh dari Aktivitas Operasi	5.259.181.989.696		1.619.570.638.186	Net Cash Provided by Operating Activities
ARUS KAS DARI AKTIVITAS INVESTASI				**CASH FLOWS FROM INVESTING ACTIVITIES**
Perolehan aset tetap	(1.653.568.063.139)	10	(804.918.815.873)	Acquisitions of property, plant and equipment
Penerimaan dari (pembayaran atas) penempatan investasi surat berharga	72.401.774.258		(75.851.945.448)	Proceeds from (payment for) for investment in securities
Pembayaran uang muka pembelian aset tetap	(872.161.016.043)		(704.295.962.071)	Cash paid for advance purchases of property and equipment
Penurunan (kenaikan) uang jaminan	(2.057.390.122)		801.954.883	Decrease (increase) in guarantee deposits
Penerimaan bunga	84.751.267.929	28	30.708.263.481	Interest received
Hasil penjualan aset tetap	11.176.185.217	10	6.993.080.241	Proceeds from sale of property, plant and equipment
Kas Bersih Digunakan untuk Aktivitas Investasi	(2.359.457.241.900)		(1.546.563.424.787)	Net Cash Used in Investing Activities
ARUS KAS DARI AKTIVITAS PENDANAAN				**CASH FLOWS FROM FINANCING ACTIVITIES**
Penerimaan:				Proceeds from:
Utang bank jangka pendek	1.350.000.000.000		3.868.750.990.000	Short-term bank loans
Pinjaman bank jangka panjang	1.570.085.500.000		1.826.251.000.000	Long-term bank loans
Penerbitan obligasi	-		1.500.000.000.000	Issuance of bonds
Pembayaran:				Payments of:
Utang bank jangka pendek	(2.293.750.990.000)		(3.635.000.000.000)	Short-term bank loans
Pinjaman bank jangka panjang	(1.297.055.311.361)		(2.026.124.542.131)	Long-term bank loans
Dividen				Dividends
Perusahaan	(782.554.490.375)	23	(469.532.694.225)	Company
Entitas anak	(14.703.000.000)	24	(63.568.812.500)	Subsidiary
Pelunasan obligasi	(508.000.000.000)		(1.050.000.000.000)	Redemption of bonds
Kas Bersih Digunakan untuk Aktivitas Pendanaan	(1.975.978.291.736)		(49.224.058.856)	Net Cash Used in Financing Activities
KENAIKAN BERSIH KAS DAN SETARA KAS	923.746.456.060		23.783.154.543	**NET INCREASE IN CASH AND CASH EQUIVALENTS**
KAS DAN SETARA KAS AWAL TAHUN	3.262.074.784.511		3.009.380.167.931	**CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR**
Pengaruh perubahan kurs mata uang asing	(29.082.573.217)		228.911.462.037	Effect of foreign exchange rate changes
KAS DAN SETARA KAS AKHIR TAHUN	4.156.738.667.354	4	3.262.074.784.511	**CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR**