

LAMPIRAN

Lampiran 1

[1210000] Statement of financial position presented using current and non-current - General Industry

Laporan posisi keuangan	31 December 2020	31 December 2019	Statement of financial position
Aset			Assets
Aset lancar			Current assets
Kas dan setara kas	4,774,272	3,571,886	Cash and cash equivalents
Aset keuangan lancar			Current financial assets
Aset keuangan lancar lainnya	143,499	119,366	Other current financial assets
Piutang usaha			Trade receivables
Piutang usaha pihak ketiga	2,556,127	1,875,909	Trade receivables third parties
Persediaan lancar			Current inventories
Persediaan lancar lainnya	39,894,523	42,847,314	Current inventories
Biaya dibayar dimuka lancar	367,231	271,314	Current prepaid expenses
Uang muka lancar			Current advances
Uang muka lancar lainnya	121,915	171,660	Other current advances
Pajak dibayar dimuka lancar	1,680,362	3,223,684	Current prepaid taxes
Jumlah aset lancar	49,537,929	52,081,133	Total current assets
Aset tidak lancar			Non-current assets
Uang muka tidak lancar			Non-current advances
Uang muka tidak lancar atas pembelian aset tetap	685,448	822,356	Non-current advances on purchase of property, plant and equipment
Pajak dibayar dimuka tidak lancar	39,760	72,392	Non-current prepaid taxes
Aset pajak tangguhan	141,905	143,510	Deferred tax assets
Aset tetap	27,678,244	25,373,983	Property, plant and equipment
Aset tidak lancar non-keuangan lainnya	108,123	153,900	Other non-current non-financial assets
Jumlah aset tidak lancar	28,653,480	26,566,141	Total non-current assets
Jumlah aset	78,191,409	78,647,274	Total assets
Liabilitas dan ekuitas			Liabilities and equity
Liabilitas			Liabilities
Liabilitas jangka pendek			Current liabilities
Pinjaman jangka pendek	6,009,226	17,216,439	Short-term loans
Utang usaha			Trade payables
Utang usaha pihak ketiga	1,109,911	1,281,737	Trade payables third parties
Utang usaha pihak berelasi	13,792	15,726	Trade payables related parties
Liabilitas keuangan jangka pendek lainnya	502,636	958,362	Other current financial liabilities
Beban akrual jangka pendek	79,548	190,871	Current accrued expenses
Utang pajak	1,024,005	953,609	Taxes payable
Utang cukai	8,250,874	4,621,983	Excise payable

Lampiran 2

Liabilitas jangka panjang yang jatuh tempo dalam satu tahun			Current maturities of long-term liabilities
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	20,000	20,000	Current maturities of bank loans
Jumlah liabilitas jangka pendek	17,009,992	25,258,727	Total current liabilities
Liabilitas jangka panjang			Non-current liabilities
Liabilitas pajak tangguhan	506,208	515,298	Deferred tax liabilities
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun			Long-term liabilities net of current maturities
Liabilitas jangka panjang atas utang bank	156,667	176,667	Long-term bank loans
Kewajiban imbalan pasca kerja jangka panjang	1,996,074	1,765,824	Long-term post-employment benefit obligations
Jumlah liabilitas jangka panjang	2,658,949	2,457,789	Total non-current liabilities
Jumlah liabilitas	19,668,941	27,716,516	Total liabilities
Ekuitas			Equity
Ekuitas yang diatribusikan kepada pemilik entitas induk			Equity attributable to equity owners of parent entity
Saham biasa	962,044	962,044	Common stocks
Tambahan modal disetor	53,700	53,700	Additional paid-in capital
Komponen ekuitas lainnya	(33,379)	(33,379)	Other components of equity
Saldo laba (akumulasi kerugian)			Retained earnings (deficit)
Saldo laba yang telah ditentukan penggunaannya	200,000	200,000	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	57,340,043	49,748,338	Unappropriated retained earnings
Jumlah ekuitas yang diatribusikan kepada pemilik entitas induk	58,522,408	50,930,703	Total equity attributable to equity owners of parent entity
Kepentingan non-pengendali	60	55	Non-controlling interests
Jumlah ekuitas	58,522,468	50,930,758	Total equity
Jumlah liabilitas dan ekuitas	78,191,409	78,647,274	Total liabilities and equity

Lampiran 3

[1311000] Statement of profit or loss and other comprehensive income, OCI components presented net of tax, by function - General Industry

Laporan laba rugi dan penghasilan komprehensif lain			Statement of profit or loss and other comprehensive income
	31 December 2020	31 December 2019	
Penjualan dan pendapatan usaha	114,477,311	110,523,819	Sales and revenue
Beban pokok penjualan dan pendapatan	(97,089,067)	(87,740,564)	Cost of sales and revenue
Jumlah laba bruto	17,388,244	22,783,255	Total gross profit
Beban penjualan	(4,221,823)	(4,942,297)	Selling expenses
Beban umum dan administrasi	(3,359,674)	(3,050,959)	General and administrative expenses
Pendapatan keuangan	141,518	94,953	Finance income
Beban keuangan	(382,722)	(585,354)	Finance costs
Keuntungan (kerugian) selisih kurs mata uang asing	(38,692)	(20,175)	Gains (losses) on changes in foreign exchange rates
Pendapatan lainnya	140,041	232,480	Other income
Beban lainnya	(3,759)	(24,167)	Other expenses
Jumlah laba (rugi) sebelum pajak penghasilan	9,663,133	14,487,736	Total profit (loss) before tax
Pendapatan (beban) pajak	(2,015,404)	(3,607,032)	Tax benefit (expenses)
Jumlah laba (rugi) dari operasi yang dilanjutkan	7,647,729	10,880,704	Total profit (loss) from continuing operations
Jumlah laba (rugi)	7,647,729	10,880,704	Total profit (loss)
Pendapatan komprehensif lainnya, setelah pajak			Other comprehensive income, after tax
Pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak			Other comprehensive income that will not be reclassified to profit or loss, after tax
Pendapatan komprehensif lainnya atas pengukuran kembali kewajiban manfaat pasti, setelah pajak	(56,020)	(80,602)	Other comprehensive income for remeasurement of defined benefit obligation, after tax
Jumlah pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak	(56,020)	(80,602)	Total other comprehensive income that will not be reclassified to profit or loss, after tax
Jumlah pendapatan komprehensif lainnya, setelah pajak	(56,020)	(80,602)	Total other comprehensive income, after tax
Jumlah laba rugi komprehensif	7,591,709	10,800,102	Total comprehensive income
Laba (rugi) yang dapat diatribusikan			Profit (loss) attributable to
Laba (rugi) yang dapat diatribusikan ke entitas induk	7,647,725	10,880,701	Profit (loss) attributable to parent entity
Laba (rugi) yang dapat diatribusikan ke kepentingan non-pengendali	4	3	Profit (loss) attributable to non-controlling interests
Laba rugi komprehensif yang dapat diatribusikan			Comprehensive income attributable to
Laba rugi komprehensif yang dapat diatribusikan ke entitas induk	7,591,705	10,800,099	Comprehensive income attributable to parent entity

Lampiran 4

Laba rugi komprehensif yang dapat diatribusikan ke kepentingan non-pengendali	4	3	Comprehensive income attributable to non-controlling interests
Laba (rugi) per saham			Earnings (loss) per share
Laba per saham dasar diatribusikan kepada pemilik entitas induk			Basic earnings per share attributable to equity owners of the parent entity
Laba (rugi) per saham dasar dari operasi yang dilanjutkan	3,975	5,655	Basic earnings (loss) per share from continuing operations
Laba (rugi) per saham dilusian			Diluted earnings (loss) per share
Laba (rugi) per saham dilusian dari operasi yang dilanjutkan	3,975	5,655	Diluted earnings (loss) per share from continuing operations

Lampiran 5

[1210000] Statement of financial position presented using current and non-current - General Industry

Laporan posisi keuangan			Statement of financial position
Aset	31 December 2021	31 December 2020	Assets
Aset lancar			Current assets
Kas dan setara kas	4,169,740	4,774,272	Cash and cash equivalents
Aset keuangan lancar			Current financial assets
Aset keuangan lancar lainnya	84,840	143,499	Other current financial assets
Piutang usaha			Trade receivables
Piutang usaha pihak ketiga	2,773,872	2,556,127	Trade receivables third parties
Persediaan lancar			Current inventories
Persediaan lancar lainnya	47,456,225	39,894,523	Current inventories
Biaya dibayar dimuka lancar	210,811	367,231	Current prepaid expenses
Uang muka lancar			Current advances
Uang muka lancar lainnya	150,566	121,915	Other current advances
Pajak dibayar dimuka lancar	4,466,524	1,680,362	Current prepaid taxes
Jumlah aset lancar	59,312,578	49,537,929	Total current assets
Aset tidak lancar			Non-current assets
Uang muka tidak lancar			Non-current advances
Uang muka tidak lancar atas pembelian aset tetap	555,692	685,448	Non-current advances on purchase of property, plant and equipment
Pajak dibayar dimuka tidak lancar	23,710	39,760	Non-current prepaid taxes
Aset pajak tangguhan	123,422	141,905	Deferred tax assets
Aset tetap	29,823,806	27,678,244	Property, plant and equipment
Aset tidak lancar non-keuangan lainnya	125,161	108,123	Other non-current non-financial assets
Jumlah aset tidak lancar	30,651,791	28,653,480	Total non-current assets
Jumlah aset	89,964,369	78,191,409	Total assets
Liabilitas dan ekuitas			Liabilities and equity
Liabilitas			Liabilities
Liabilitas jangka pendek			Current liabilities
Pinjaman jangka pendek	9,948,336	6,009,226	Short-term loans
Utang usaha			Trade payables
Utang usaha pihak ketiga	977,315	1,109,911	Trade payables third parties
Utang usaha pihak berelasi	24,918	13,792	Trade payables related parties
Liabilitas keuangan jangka pendek lainnya	656,383	502,636	Other current financial liabilities
Beban akrual jangka pendek	96,138	79,548	Current accrued expenses
Utang pajak	1,996,469	1,024,005	Taxes payable
Utang cukai	14,637,724	8,250,874	Excise payable

Lampiran 6

Liabilitas jangka panjang yang jatuh tempo dalam satu tahun			Current maturities of long-term liabilities
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	32,000	20,000	Current maturities of bank loans
Jumlah liabilitas jangka pendek	28,369,283	17,009,992	Total current liabilities
Liabilitas jangka panjang			Non-current liabilities
Liabilitas pajak tangguhan	645,489	506,208	Deferred tax liabilities
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun			Long-term liabilities net of current maturities
Liabilitas jangka panjang atas utang bank	122,667	156,667	Long-term bank loans
Kewajiban imbalan pasca kerja jangka panjang	1,538,656	1,996,074	Long-term post-employment benefit obligations
Jumlah liabilitas jangka panjang	2,306,812	2,658,949	Total non-current liabilities
Jumlah liabilitas	30,676,095	19,668,941	Total liabilities
Ekuitas			Equity
Ekuitas yang diatribusikan kepada pemilik entitas induk			Equity attributable to equity owners of parent entity
Saham biasa	962,044	962,044	Common stocks
Tambahan modal disetor	53,700	53,700	Additional paid-in capital
Komponen ekuitas lainnya	(33,379)	(33,379)	Other components of equity
Saldo laba (akumulasi kerugian)			Retained earnings (deficit)
Saldo laba yang telah ditentukan penggunaannya	200,000	200,000	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	58,105,843	57,340,043	Unappropriated retained earnings
Jumlah ekuitas yang diatribusikan kepada pemilik entitas induk	59,288,208	58,522,408	Total equity attributable to equity owners of parent entity
Kepentingan non-pengendali	66	60	Non-controlling interests
Jumlah ekuitas	59,288,274	58,522,468	Total equity
Jumlah liabilitas dan ekuitas	89,964,369	78,191,409	Total liabilities and equity

Lampiran 7

[1311000] Statement of profit or loss and other comprehensive income, OCI components presented net of tax, by function - General Industry

Laporan laba rugi dan penghasilan komprehensif lain			Statement of profit or loss and other comprehensive income
	<u>31 December 2021</u>	<u>31 December 2020</u>	
Penjualan dan pendapatan usaha	124,881,266	114,477,311	Sales and revenue
Beban pokok penjualan dan pendapatan	(110,608,655)	(97,089,067)	Cost of sales and revenue
Jumlah laba bruto	14,272,611	17,388,244	Total gross profit
Beban penjualan	(4,266,747)	(4,221,823)	Selling expenses
Beban umum dan administrasi	(2,893,191)	(3,359,674)	General and administrative expenses
Pendapatan keuangan	124,988	141,518	Finance income
Beban keuangan	(74,919)	(382,722)	Finance costs
Keuntungan (kerugian) selisih kurs mata uang asing	16,718	(38,692)	Gains (losses) on changes in foreign exchange rates
Pendapatan lainnya	111,689	140,041	Other income
Beban lainnya	(4,303)	(3,759)	Other expenses
Jumlah laba (rugi) sebelum pajak penghasilan	7,286,846	9,663,133	Total profit (loss) before tax
Pendapatan (beban) pajak	(1,681,525)	(2,015,404)	Tax benefit (expenses)
Jumlah laba (rugi) dari operasi yang dilanjutkan	5,605,321	7,647,729	Total profit (loss) from continuing operations
Jumlah laba (rugi)	5,605,321	7,647,729	Total profit (loss)
Pendapatan komprehensif lainnya, setelah pajak			Other comprehensive income, after tax
Pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak			Other comprehensive income that will not be reclassified to profit or loss, after tax
Pendapatan komprehensif lainnya atas pengukuran kembali kewajiban manfaat pasti, setelah pajak	163,114	(56,020)	Other comprehensive income for remeasurement of defined benefit obligation, after tax
Jumlah pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak	163,114	(56,020)	Total other comprehensive income that will not be reclassified to profit or loss, after tax
Jumlah pendapatan komprehensif lainnya, setelah pajak	163,114	(56,020)	Total other comprehensive income, after tax
Jumlah laba rugi komprehensif	5,768,435	7,591,709	Total comprehensive income
Laba (rugi) yang dapat diatribusikan			Profit (loss) attributable to
Laba (rugi) yang dapat diatribusikan ke entitas induk	5,605,315	7,647,725	Profit (loss) attributable to parent entity
Laba (rugi) yang dapat diatribusikan ke kepentingan non-pengendali	6	4	Profit (loss) attributable to non-controlling interests
Laba rugi komprehensif yang dapat diatribusikan			Comprehensive income attributable to
Laba rugi komprehensif yang dapat diatribusikan ke entitas induk	5,768,429	7,591,705	Comprehensive income attributable to parent entity

Lampiran 8

Laba rugi komprehensif yang dapat diatribusikan ke kepentingan non-pengendali	6	4	Comprehensive income attributable to non-controlling interests
Laba (rugi) per saham			Earnings (loss) per share
Laba per saham dasar diatribusikan kepada pemilik entitas induk			Basic earnings per share attributable to equity owners of the parent entity
Laba (rugi) per saham dasar dari operasi yang dilanjutkan	2,913	3,975	Basic earnings (loss) per share from continuing operations
Laba (rugi) per saham dilusian			Diluted earnings (loss) per share
Laba (rugi) per saham dilusian dari operasi yang dilanjutkan	2,913	3,975	Diluted earnings (loss) per share from continuing operations

Lampiran 9

PT. GUDANG GARAM Tbk PERIODE 2019-2021

Dalam jutaan Rupiah

AKUN	2019	2020	2021
Aktiva Lancar	52.081.133	49.537.929	59.312.578
Kewajiban Lancar	25.258.727	17.009.992	28.369.283
Kas	3.571.886	4.774.272	4.169.740
Persediaan	42.847.314	39.894.523	47.456.225
Total Hutang	27.716.516	19.668.941	30.676.095
Total Aset	78.647.274	78.191.409	89.964.369
Total Ekuitas	50.930.758	58.522.468	59.288.274
Penjualan	110.523.819	114.477.311	124.881.266
Laba bersih setelah pajak	10.880.704	7.647.729	5.605.321

RASIO LIKUIDITAS

1. *Current Ratio (CR)*

Tahun	Aktiva Lancar (a)	Kewajiban Lancar (b)	CR (%) a : b
2019	52.081.133	25.258.727	206,19%
2020	49.537.929	17.009.992	291,23%
2021	59.312.578	28.369.283	209,07%
Rata-rata			235,50%

2. *Quick Ratio (QR)*

Tahun	Aktiva Lancar (a)	Persediaan (b)	Kewajiban Lancar (c)	QR (%) a - b / c
2019	52.081.133	42.847.314	25.258.727	36,56%
2020	49.537.929	39.894.523	17.009.992	56,69%
2021	59.312.578	47.456.225	28.369.283	41,79%
Rata-rata				45,01%

3. *Cash Ratio*

Tahun	Kas (a)	Kewajiban Lancar (b)	Cash Ratio (%) a : b
2019	3.571.886	25.258.727	14,14%
2020	4.774.272	17.009.992	28,07%
2021	4.169.740	28.369.283	14,70%
Rata-rata			18,97%

RASIO SOLVABILITAS

Lampiran 10

1. Debt to Assets Ratio (DAR)

Tahun	Total Hutang (a)	Total Aset (b)	DAR (%) a : b
2019	27.716.516	78.647.274	35,24%
2020	19.668.941	78.191.409	25,15%
2021	30.676.095	89.964.369	34,10%
Rata-rata			31,50%

2. Debt to Equity Ratio (DER)

Tahun	Total Hutang (a)	Total Ekuitas (b)	DER (%) a : b
2019	27.716.516	50.930.758	54,42%
2020	19.668.941	58.522.468	33,61%
2021	30.676.095	59.288.274	51,74%
Rata-rata			46,59%

RASIO PROFITABILITAS

1. Net Profit Margin (NPM)

Tahun	Laba bersih setelah pajak (a)	Penjualan (b)	NPM (%) a : b
2019	10.880.704	110.523.819	10%
2019	7.647.729	114.477.311	7%
2021	5.605.321	124.881.266	4%
Rata-rata			7%

2. Return On Assets (ROA)

Tahun	Laba bersih setelah pajak (a)	Total Aset (b)	ROA (%) a : b
2019	10.880.704	78.647.274	13,83%
2020	7.647.729	78.191.409	9,78%
2021	5.605.321	89.964.369	6,23%
Rata-rata			9,95%

3. Return On Equity (ROE)

Tahun	Laba bersih setelah pajak (a)	Total Ekuitas (b)	ROE (%) a : b
2019	10.880.704	50.930.758	21,36%
2020	7.647.729	58.522.468	13,07%
2021	5.605.321	59.288.274	9,45%
Rata-rata			14,63%

PT. GUDANG GARAM Tbk PERIODE 2019-2021

Dalam jutaan Rupiah

AKUN	2019	2020	2021
Aktiva Lancar	52.081.133	49.537.929	59.312.578
Kewajiban Lancar	25.258.727	17.009.992	28.369.283
Kas	3.571.886	4.774.272	4.169.740
Persediaan	42.847.314	39.894.523	47.456.225
Total Hutang	27.716.516	19.668.941	30.676.095
Total Aset	78.647.274	78.191.409	89.964.369
Total Ekuitas	50.930.758	58.522.468	59.288.274
Penjualan	110.523.819	114.477.311	124.881.266
Laba bersih setelah pajak	10.880.704	7.647.729	5.605.321

RASIO LIKUIDITAS

1. Current Ratio (CR)

Tahun	Aktiva Lancar (a)	Kewajiban Lancar (b)	CR (%) a : b
2019	52.081.133	25.258.727	206,19%
2020	49.537.929	17.009.992	291,23%
2021	59.312.578	28.369.283	209,07%
Rata-rata			235,50%

2. Quick Ratio (QR)

Tahun	Aktiva Lancar (a)	Persediaan (b)	Kewajiban Lancar (c)	QR (%) a - b / c
2019	52.081.133	42.847.314	25.258.727	36,56%
2020	49.537.929	39.894.523	17.009.992	56,69%
2021	59.312.578	47.456.225	28.369.283	41,79%
Rata-rata				45,01%

3. Cash Ratio

Tahun	Kas (a)	Kewajiban Lancar (b)	Cash Ratio (%) a : b
2019	3.571.886	25.258.727	14,14%
2020	4.774.272	17.009.992	28,07%
2021	4.169.740	28.369.283	14,70%
Rata-rata			18,97%

RASIO SOLVABILITAS

Lampiran 12

1. Debt to Assets Ratio (DAR)

Tahun	Total Hutang (a)	Total Aset (b)	DAR (%) a : b
2019	27.716.516	78.647.274	35,24%
2020	19.668.941	78.191.409	25,15%
2021	30.676.095	89.964.369	34,10%
Rata-rata			31,50%

2. Debt to Equity Ratio (DER)

Tahun	Total Hutang (a)	Total Ekuitas (b)	DER (%) a : b
2019	27.716.516	50.930.758	54,42%
2020	19.668.941	58.522.468	33,61%
2021	30.676.095	59.288.274	51,74%
Rata-rata			46,59%

RASIO PROFITABILITAS

1. Net Profit Margin (NPM)

Tahun	Laba bersih setelah pajak (a)	Penjualan (b)	NPM (%) a : b
2019	10.880.704	110.523.819	10%
2020	7.647.729	114.477.311	7%
2021	5.605.321	124.881.266	4%
Rata-rata			7%

2. Return On Assets (ROA)

Tahun	Laba bersih setelah pajak (a)	Total Aset (b)	ROA (%) a : b
2019	10.880.704	78.647.274	13,83%
2020	7.647.729	78.191.409	9,78%
2021	5.605.321	89.964.369	6,23%
Rata-rata			9,95%

3. Return On Equity (ROE)

Tahun	Laba bersih setelah pajak (a)	Total Ekuitas (b)	ROE (%) a : b
2019	10.880.704	50.930.758	21,36%
2020	7.647.729	58.522.468	13,07%
2021	5.605.321	59.288.274	9,45%
Rata-rata			14,63%