

## LAMPIRAN

### Lampiran 1 Berita Acara Bimbingan Skripsi

#### BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : Anis Safitri
2. NIM : 191600100
3. Program Studi : Akuntansi
4. Judul Skripsi : Pengaruh *Debt to Assets Ratio* dan *Debt to Equity Ratio* Terhadap Profitabilitas Pada Perusahaan Sub Industri *Fish, Meat & Poultry* yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2017-2021
5. Dosen Pembimbing : 1. Dr. Mohammad Afrizal Miradji, SE., Ak., MSA., CA  
2. Bayu Adi, SE., M.SA., Ak
6. Konsultasi :

No.	Tanggal	Paraf Pembimbing	Uraian/ Kegiatan
1	21/09/2022		Judul Skripsi
2	5/10/2022		Latar Belakang, Grafik
3	6/10/2022		Latar Belakang, Riset
4	12/10/2022		Rumusan Masalah, Manfaat, Tujuan
5	13/10/2022		Penelitian Terdahulu
6	15/10/2022		Landasan Teori, Hipotesis
7	19/10/2022		Sumber, Populasi, Sampel
8	17/01/2023		Penyajian Data Penelitian, Pembahasan
9	24/01/2023		Simpulan, Saran

7. Tanggal selesai menulis skripsi : 22 Februari 2023
8. Telah diuji dengan nilai : A-

Dosen Pembimbing I



Dr. M. Afrizal Miradji, SE., Ak., MSA., CA  
NPP: 1509745/DY

Surabaya, 22 Februari 2023  
Dosen Pembimbing II,



Bayu Adi, SE., M. SA., Ak  
NPP: 1108597/DY

## Lampiran 2 Berita Acara Ujian Proposal Skripsi



### UNIVERSITAS PGRI ADI BUANA SURABAYA FAKULTAS EKONOMI DAN BISNIS

Kampus: Jl. Dukuh Menanggal XII/4, Telp- Fax. 031-8281183 Surabaya 60234  
Website: <http://www.fe.unipasby.ac.id>

#### BERITA ACARA UJIAN PROPOSAL SKRIPSI

Pada hari ini 22 November 2022 bertempat di Fakultas Ekonomi dan Bisnis Universitas PGRI Adi Buana Surabaya telah dilaksanakan Ujian Proposal Skripsi Semester Ganjil / Genap \*) Tahun Akademik 2021 / 2022.

Nama Mahasiswa	: Anis Safitri
NIM	: 191600100
Program Studi	: Akuntansi
Judul Proposal	: Pengaruh <i>Debt to Assets Ratio</i> (DAR) dan <i>Debt to Equity Ratio</i> (DER) Terhadap Profitabilitas (ROE) pada Perusahaan Sub Industri <i>Fish, Meat &amp; Poultry</i> yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2018-2021.

Dihadiri oleh:

No.	NIM	Nama Mahasiswa	Tanda Tangan
1.	191600001	LAUSANA SURYA GUMELAR	1.
2.	191600005	Nurul Badriah	2.
3.	191600010	MOC Andy Taufiq H	3.
4.	191600077	Ach irwansya	4.
5.	191600137	Sendy Jodi Maharani	5.
6.	191600233	Muhammad Farhan Adiyatma P	6.
7.	191600159	Esira Vireta A	7.
8.	191600197	Nisa Ardi Ningrum	8.
9.	191600093	Sherly Amalia Rahmadanti	9.
10.	191600260	Auzli Ruzdini M P	10.
11.	191600102	Attha Tri Febrian	11.
12.	191600253	Shaila Indana Sulfa	12.
13.	201600115	Sarah Purni Aurellia	13.
14.	191600197	Nurindan Aprilina A	14.
15.	191600104	Nadya Budiarti	15.

Surabaya, 22 November 2022

Penguji : Fauziah, S.Si., M.Si.

Pembimbing : 1. Dr. Mohamad Afrizal Miradji, SE., AK., MSA., CA

2. Bayu Adi, S.E., M.SA

### Lampiran 3: Berita Acara Bimbingan Revisi Skripsi



## UNIVERSITAS PGRI ADI BUANA SURABAYA FAKULTAS EKONOMI dan BISNIS

Kampus : Jl. DukuhMenanggal XII/4, Telp- Fax. 031-8281183 Surabaya 60234

Website : <http://www.unipasbv.ac.id>

### BERITA ACARA BIMBINGAN REVISI SKRIPSI

Nama : Anis Safitri  
NIM/Program Studi : 191600100 / Akuntansi  
Judul Skripsi : Pengaruh Debt to Assets Ratio dan Debt to Equity Ratio Terhadap Profitabilitas pada perusahaan Sub Industri Fish, Meat & Poultry yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2017 - 2021  
Tanggal Ujian Skripsi : 14 Februari 2023  
Penguji : 1. Dr. Taudikhu Affar, S. Pd., M. Pd., M. Ak  
2. Fauziah, S. Si., M. Si.

No	Tanggal	Materi Konsultasi	Paraf Penguji
1	14 / 02 / 2023	Latar belakang	f
2	14 / 02 / 2023	Tujuan penelitian	f
3	14 / 02 / 2023	Hipotesis	f
4	14 / 02 / 2023	Rumus perhitungan variabel DAR, DER, ROE	f
5	14 / 02 / 2023	Kriteria Pengujian	f
6	14 / 02 / 2023	Penambahan data sebelum transformasi (Ln)	f
7	14 / 02 / 2023	Pembahasan, Saran	f
8	17 / 02 / 2023	Latar belakang, hipotesis, pembahasan	f

Penguji I,

Surabaya, 21 Februari 2023

Penguji II,

Lampiran 4 Penyajian Data Penelitian

No	Kode Perusahaan	Tahun	Total Hutang (Rp)	Total Aset (Rp)	DAR
1	CPIN	2017	8.822.202.000.000	24.532.331.000.000	0,36
		2018	8.253.944.000.000	27.645.118.000.000	0,30
		2019	8.281.441.000.000	29.353.041.000.000	0,28
		2020	7.809.608.000.000	31.159.291.000.000	0,25
		2021	10.296.052.000.000	35.446.051.000.000	0,29
2	CPRO	2017	8.787.597.000.000	7.008.719.000.000	1,25
		2018	5.898.097.000.000	6.572.440.000.000	0,90
		2019	5.670.767.000.000	6.000.259.000.000	0,95
		2020	5.618.709.000.000	6.326.293.000.000	0,89
		2021	3.586.807.000.000	6.448.014.000.000	0,56
3	DPUM	2017	683.304.453.733	2.079.476.367.995	0,33
		2018	700.736.756.967	2.106.989.925.386	0,33
		2019	748.047.678.335	1.820.802.086.894	0,41
		2020	770.068.834.869	1.468.546.602.990	0,52
		2021	767.711.803.152	1.388.166.745.320	0,55
4	DSFI	2017	204.212.957.573	365.398.170.105	0,56
		2018	222.727.255.672	404.997.860.246	0,55
		2019	194.442.694.006	391.479.346.685	0,50
		2020	180.381.388.796	373.757.193.361	0,48
		2021	180.348.204.011	391.754.830.323	0,46
5	IKAN	2017	25.036.566.756	313.924.526.593	0,08
		2018	69.436.529.340	81.315.831.386	0,85
		2019	62.280.498.161	95.848.982.883	0,65
		2020	63.404.922.846	132.538.615.751	0,48
		2021	58.357.126.496	129.081.871.589	0,45

<b>No</b>	<b>Kode Perusahaan</b>	<b>Tahun</b>	<b>Total Hutang (Rp)</b>	<b>Total Aset (Rp)</b>	<b>DAR</b>
6	JPFA	2017	1.129.750.800.000	19.959.548.000.000	0,06
		2018	12.823.219.000.000	23.038.028.000.000	0,56
		2019	13.736.841.000.000	25.185.009.000.000	0,55
		2020	14.539.790.000.000	25.951.760.000.000	0,56
		2021	15.486.946.000.000	28.589.656.000.000	0,54
7	MAIN	2017	2.371.092.779.000	4.008.635.719.000	0,59
		2018	2.344.198.361.000	4.335.844.455.000	0,54
		2019	2.537.250.235.000	4.648.577.041.000	0,55
		2020	2.528.717.093.000	4.674.206.873.000	0,54
		2021	3.048.242.414.000	5.436.745.210.000	0,56
8	SIPD	2017	1.448.387.000.000	2.239.699.000.000	0,65
		2018	1.347.391.000.000	2.187.879.000.000	0,62
		2019	1.554.580.000.000	2.470.793.000.000	0,63
		2020	1.717.786.000.000	2.618.554.000.000	0,66
		2021	1.868.100.000.000	2.794.113.000.000	0,67

No	Kode Perusahaan	Tahun	Total Hutang (Rp)	Total Ekuitas (Rp)	DER
1	CPIN	2017	8.822.202.000.000	15.710.129.000.000	0,56
		2018	8.253.944.000.000	19.391.174.000.000	0,43
		2019	8.281.441.000.000	21.071.600.000.000	0,39
		2020	7.809.608.000.000	23.349.683.000.000	0,33
		2021	10.296.052.000.000	25.149.999.000.000	0,41
2	CPRO	2017	8.787.597.000.000	-1.778.878.000.000	-4,94
		2018	5.898.097.000.000	674.343.000.000	8,75
		2019	5.670.767.000.000	329.492.000.000	17,21
		2020	5.618.709.000.000	707.584.000.000	7,94
		2021	3.586.807.000.000	2.861.207.000.000	1,25
3	DPUM	2017	683.304.453.733	1.396.171.914.262	0,49
		2018	700.736.756.967	1.406.253.168.419	0,50
		2019	748.047.678.335	1.072.754.408.559	0,70
		2020	770.068.834.869	698.477.768.120	1,10
		2021	767.711.803.152	620.454.942.168	1,24
4	DSFI	2017	204.212.957.573	161.185.212.532	1,27
		2018	222.727.255.672	182.270.604.574	1,22
		2019	194.442.694.006	197.036.652.679	0,99
		2020	180.381.388.796	193.375.804.565	0,93
		2021	180.348.204.011	211.406.626.312	0,85
5	IKAN	2017	25.036.566.756	288.887.959.837	0,09
		2018	69.436.529.340	11.879.302.046	5,85
		2019	62.280.498.161	33.568.484.722	1,86
		2020	63.404.922.846	69.133.692.905	0,92
		2021	58.357.126.496	70.724.745.093	0,83

No	Kode Perusahaan	Tahun	Total Hutang (Rp)	Total Ekuitas (Rp)	DER
6	JPFA	2017	1.129.750.800.000	8.662.040.000.000	0,13
		2018	12.823.219.000.000	10.214.809.000.000	1,26
		2019	13.736.841.000.000	11.448.168.000.000	1,20
		2020	14.539.790.000.000	11.411.970.000.000	1,27
		2021	15.486.946.000.000	13.102.710.000.000	1,18
7	MAIN	2017	2.371.092.779.000	1.637.542.940.000	1,45
		2018	2.344.198.361.000	1.896.646.094.000	1,24
		2019	2.537.250.235.000	2.028.641.621.000	1,25
		2020	2.528.717.093.000	1.983.915.706.000	1,27
		2021	3.048.242.414.000	2.048.039.833.000	1,49
8	SIPD	2017	1.448.387.000.000	791.312.000.000	1,83
		2018	1.347.391.000.000	840.488.000.000	1,60
		2019	1.554.580.000.000	916.213.000.000	1,70
		2020	1.717.786.000.000	900.768.000.000	1,91
		2021	1.868.100.000.000	926.013.000.000	2,02

No	Kode Perusahaan	Tahun	Laba Bersih Setelah Pajak (Rp)	Total Ekuitas (Rp)	ROE
1	CPIN	2017	2.499.875.000.000	15.710.129.000.000	0,16
		2018	4.551.485.000.000	19.391.174.000.000	0,23
		2019	3.632.174.000.000	21.071.600.000.000	0,17
		2020	3.845.833.000.000	23.349.683.000.000	0,16
		2021	3.619.010.000.000	25.149.999.000.000	0,14
2	CPRO	2017	-2.630.221.000.000	-1.778.878.000.000	1,48
		2018	1.722.704.000.000	674.343.000.000	2,55
		2019	-348.863.000.000	329.492.000.000	-1,06
		2020	381.422.000.000	707.584.000.000	0,54
		2021	2.212.293.000.000	2.861.207.000.000	0,77
3	DPUM	2017	105.548.625.881	1.396.171.914.262	0,08
		2018	8.486.766.111	1.406.253.168.419	0,01
		2019	-334.841.525.599	1.072.754.408.559	-0,31
		2020	-374.932.077.813	698.477.768.120	-0,54
		2021	-79.591.406.148	620.454.942.168	-0,13
4	DSFI	2017	6.748.725.135	161.185.212.532	0,04
		2018	8.642.591.060	182.270.604.574	0,05
		2019	8.460.708.045	197.036.652.679	0,04
		2020	-5.869.581.850	193.375.804.565	-0,03
		2021	14.571.697.139	211.406.626.312	0,07
5	IKAN	2017	-13.010.375.867	288.887.959.837	-0,05
		2018	2.498.925.453	11.879.302.046	0,21
		2019	4.694.444.802	33.568.484.722	0,14
		2020	-1.087.117.567	69.133.692.905	-0,02
		2021	1.599.675.921	70.724.745.093	0,02



No	Kode Perusahaan	Tahun	Laba Bersih Setelah Pajak (Rp)	Total Ekuitas (Rp)	ROE
6	JPFA	2017	1.043.104.000.000	8.662.040.000.000	0,12
		2018	2.253.201.000.000	10.214.809.000.000	0,22
		2019	1.883.857.000.000	11.448.168.000.000	0,16
		2020	1.221.904.000.000	11.411.970.000.000	0,11
		2021	2.130.896.000.000	13.102.710.000.000	0,16
7	MAIN	2017	42.943.995.000	1.637.542.940.000	0,03
		2018	284.246.878.000	1.896.646.094.000	0,15
		2019	152.425.111.000	2.028.641.621.000	0,08
		2020	-38.953.042.000	1.983.915.706.000	-0,02
		2021	60.376.485.000	2.048.039.833.000	0,03
8	SIPD	2017	-354.925.000.000	791.312.000.000	-0,45
		2018	25.934.000.000	840.488.000.000	0,03
		2019	79.776.000.000	916.213.000.000	0,09
		2020	14.339.000.000	900.768.000.000	0,02
		2021	15.065.000.000	926.013.000.000	0,02

Lampiran 5 Rekapitulasi Data Setelah Dilakukan Transform (Ln)

No	Kode Perusahaan	Tahun	ROE	DAR	DER
1	CPIN	2017	-1.83	-1.02	-0.58
		2018	-1.47	-1.20	-0.84
		2019	-1.77	-1.27	-0.94
		2020	-1.83	-1.39	-1.11
		2021	-1.97	-1.24	-0.89
2	CPRO	2017	0.39	0.22	0.00
		2018	0.94	-0.11	2.17
		2019	0.00	-0.05	2.85
		2020	-0.62	-0.12	2.07
		2021	-0.26	-0.58	0.22
3	DPUM	2017	-2.53	-1.11	-0.71
		2018	-4.61	-1.11	-0.69
		2019	0.00	-0.89	-0.36
		2020	0.00	-0.65	0.10
		2021	0.00	-0.60	0.22
4	DSFI	2017	-3.22	-0.58	0.24
		2018	-3.00	-0.60	0.20
		2019	-3.22	-0.69	-0.01
		2020	0.00	-0.73	-0.07
		2021	-2.66	-0.78	-0.16
5	IKAN	2017	0.00	-2.53	-2.41
		2018	-1.56	-0.16	1.77
		2019	-1.97	-0.43	0.62

<b>No</b>	<b>Kode Perusahaan</b>	<b>Tahun</b>	<b>ROE</b>	<b>DAR</b>	<b>DER</b>
		2020	0.00	-0.73	-0.08
		2021	-3.91	-0.80	-0.19
6	JPFA	2017	-2.12	-2.81	-2.04
		2018	-1.51	-0.58	0.23
		2019	-1.83	-0.60	0.18
		2020	-2.21	-0.58	0.24
		2021	-1.83	-0.62	0.17
7	MAIN	2017	-3.51	-0.53	0.37
		2018	-1.90	-0.62	0.22
		2019	-2.53	-0.60	0.22
		2020	0.00	-0.62	0.24
		2021	-3.51	-0.58	0.40
8	SIPD	2017	0.00	-0.43	0.60
		2018	-3.51	-0.48	0.47
		2019	-2.41	-0.46	0.53
		2020	-3.91	-0.42	0.65
		2021	-3.91	-0.40	0.70

Lampiran 6 Hasil Perhitungan SPSS Versi 26 Sebelum Transform Data

**Uji Normalitas**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		40
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.47986368
Most Extreme Differences	Absolute	.190
	Positive	.190
	Negative	-.177
Test Statistic		.190
Asymp. Sig. (2-tailed)		.001 <sup>c</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

## Lampiran 7 Hasil Perhitungan SPSS Versi 26 Sesudah Transform Data (Ln)

### Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.05485377
Most Extreme Differences	Absolute	.089
	Positive	.082
	Negative	-.089
Test Statistic		.089
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

- Test distribution is Normal.
- Calculated from data.
- Lilliefors Significance Correction.
- This is a lower bound of the true significance.

### Uji Multikolinearitas

Model		Coefficients <sup>a</sup>					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
	B	Std. Error	Beta					
1	(Constant)	-3.933	.754		-5.218	.000		
	LN_X1	-1.921	.899	-.833	-2.137	.042	.193	5.184
	LN_X2	1.347	.515	1.021	2.618	.014	.193	5.184

a. Dependent Variable: LN\_Y

## Uji Heteroskedastisitas

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
1	(Constant)	.825	.414		1.994	.056
	LN_X1	-.055	.493	-.048	-.111	.913
	LN_X2	.011	.282	.016	.037	.971

a. Dependent Variable: ABS\_RES

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.012	2	.006	.016	.984 <sup>b</sup>
	Residual	9.720	27	.360		
	Total	9.731	29			

a. Dependent Variable: ABS\_RES

b. Predictors: (Constant), LN\_X2, LN\_X1

## Uji Autokorelasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.456 <sup>a</sup>	.208	.149	1.09322	2.050

a. Predictors: (Constant), LN\_X2, LN\_X1

b. Dependent Variable: LN\_Y

## Analisis Regresi Linier Berganda

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.933	.754		-5.218	.000
	LN_X1	-1.921	.899	-.833	-2.137	.042
	LN_X2	1.347	.515	1.021	2.618	.014

a. Dependent Variable: LN\_Y

## Pengujian Hipotesis (Uji t)

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.933	.754		-5.218	.000
	LN_X1	-1.921	.899	-.833	-2.137	.042
	LN_X2	1.347	.515	1.021	2.618	.014

a. Dependent Variable: LN\_Y

## Pengujian Hipotesis (Uji F)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.475	2	4.238	3.546	.043 <sup>b</sup>
	Residual	32.269	27	1.195		
	Total	40.744	29			

a. Dependent Variable: LN\_Y

b. Predictors: (Constant), LN\_X2, LN\_X1

## Koefisien Determinasi (R Square)

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.456 <sup>a</sup>	.208	.149	1.09322	2.050

a. Predictors: (Constant), LN\_X2, LN\_X1

b. Dependent Variable: LN\_Y



## Lampiran 8 Tabel Durbin Watson

Tabel Durbin-Watson (DW),  $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708

# Lampiran 9 Laporan Keuangan Tahunan Sub Industri *Fish, Meat & Poultry* yang Terdaftar di BEI Periode 2017-2021

The original consolidated financial statements included herein are in the Indonesian language.

**PT CHAROEN POKPHAND INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
Tanggal 31 Desember 2018  
(Disajikan dalam Jutaan Rupiah,  
Kecuali Dinyatakan Lain)**

**PT CHAROEN POKPHAND INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION  
As of December 31, 2018  
(Expressed In Millions of Rupiah,  
Unless Otherwise Stated)**

Catatan/ Nota	(Disajikan Kembali - Catatan 42/ As Restated - Note 42)				
	31 Desember 2018/ December 31, 2018	31 Desember 2017/ December 31, 2017	1 Januari 2017/ 31 Desember 2016/ January 1, 2017		
<b>Aset</b>				<b>Assets</b>	
<b>Aset Lancar</b>				<b>Current Assets</b>	
Kas dan setara kas	2p,2h,2v,4	2.803.131	1.793.454	2.504.434	Cash and cash equivalents
Investasi jangka pendek	5	-	1.990	20.870	Short-term investments
Piutang Usaha	6	2.771.333	2.239.906	2.187.133	Accounts receivable
Pihak ketiga - neto	35d	6.317	119.772	123.892	Trade
Pihak berelasi	2h,3a	242.740	208.420	279.593	Third parties - net
Lain-lain	2v	6.155.542	5.696.815	5.108.821	Related parties
Persediaan - neto	2i,7	373.132	200.382	143.677	Others
Uang muka	2k,9	59.034	52.316	57.296	Inventories - net
Biaya dibayar di muka	2i,31	7.824	6.794	4.178	Advances
Pajak dibayar di muka					Prepaid expenses
Bagian lancar sewa jangka panjang					Prepaid taxes
dibayar di muka	2k,2v	88.671	58.367	70.501	Current portion of long-term
Aset biologis	2j,8	1.591.235	1.352.252	1.316.781	prepaid rent
					Biological assets
<b>Total Aset Lancar</b>		<b>14.097.959</b>	<b>11.730.468</b>	<b>11.823.266</b>	<b>Total Current Assets</b>
<b>Aset Tidak Lancar</b>					<b>Non-current Assets</b>
Uang muka pembelian aset tetap		97.731	164.677	33.388	Advances for purchase of fixed assets
Piutang pihak berelasi non-usaha - neto	2h,3d	53.429	59.570	11.770	Due from related parties - net
Piutang peternak	10	500.654	347.445	241.758	Farmers receivables
Aset pajak tangguhan	2i,31	32.295	97.734	70.927	Deferred tax assets
Aset keuangan tidak lancar	2d,2n,11	58.000	56.000	21.000	Non-current financial assets
Aset tetap - neto	2m,3n,12	11.635.261	11.009.361	11.233.847	Fixed assets - net
Tagihan pajak penghasilan	2i,31	384.083	333.359	52.065	Claims for tax refund
Sewa jangka panjang dibayar di muka setelah dikurangi bagian lancar	2k,2v	74.511	72.888	68.260	Long-term prepaid rent - net of current portion
Goodwill	2c,2n,13	444.803	444.803	444.803	Goodwill
Aset takberwujud - neto	2l,2p,2r,13	41.461	55.159	101.418	Intangible assets - net
Aset tidak lancar lainnya		176.901	160.867	108.083	Other non-current assets
<b>Total Aset Tidak Lancar</b>		<b>13.547.159</b>	<b>12.801.863</b>	<b>12.387.349</b>	<b>Total Non-current Assets</b>
<b>Total Aset</b>		<b>27.645.118</b>	<b>24.532.331</b>	<b>24.210.615</b>	<b>Total Assets</b>

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

The original consolidated financial statements included herein are in the Indonesian language.

**PT CHAROEN POKPHAND INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN (lanjutan)  
Tanggal 31 Desember 2018  
(Disajikan dalam Jutaan Rupiah,  
Kecuali Dinyatakan Lain)**

**PT CHAROEN POKPHAND INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (continued)  
As of December 31, 2018  
(Expressed in Millions of Rupiah,  
Unless Otherwise Stated)**

Catatan/ Notes	31 Desember 2018/ December 31, 2018	(Disajikan Kembali - Catatan 42/ As Restated - Note 42)		31 Desember 2017/ December 31, 2017	1 Januari 2017/ January 1, 2017	
		31 Desember 2017/ December 31, 2017	31 Desember 2017/ December 31, 2017			
<b>Liabilitas dan Ekuitas</b>						<b>Liabilities and Equity</b>
<b>Liabilitas</b>						<b>Liabilities</b>
<b>Liabilitas Jangka Pendek</b>						<b>Current Liabilities</b>
Utang bank jangka pendek	2v,14	1.700.000	1.749.689	1.400.000		Short-term bank loans
Utang Usaha	15					Accounts payable
Pihak ketiga	2v	1.273.298	854.644	1.114.310		Trade
Pihak berelasi	2h,34	172.015	158.636	152.636		Related parties
Lain-lain	15	749.512	768.027	478.093		Others
Beban akrual	2v,17	169.587	168.054	139.893		Accrued expenses
Liabilitas imbalan kerja jangka pendek	2o	4.359	4.431	5.558		Short-term employee benefits liability
Utang pajak	2t,31	643.613	200.800	678.825		Taxes payable
Utang muka pelanggan		20.484	14.184	19.123		Advances from customers
Bagian lancar utang bank jangka panjang	2v,18	-	1.131.086	1.563.819		Current portion of long-term bank loans
<b>Total Liabilitas Jangka Pendek</b>		<b>4.732.868</b>	<b>5.059.551</b>	<b>5.550.257</b>		<b>Total Current Liabilities</b>
<b>Liabilitas Jangka Panjang</b>						<b>Non-current Liabilities</b>
Utang pihak berelasi non-usaha	2h,2v,34	112.316	91.872	244.714		Due to related parties
Liabilitas pajak tangguhan	2t,31	88.240	75.548	92.343		Deferred tax liabilities
Liabilitas imbalan kerja jangka panjang	2o,32	570.691	590.059	515.760		Long-term employee benefits liabilities
Utang bank jangka panjang setelah dikurangi bagian lancar	2v,18	2.748.829	3.005.172	3.646.082		Long-term bank loans - net of current portion
<b>Total Liabilitas Jangka Panjang</b>		<b>3.521.076</b>	<b>3.762.651</b>	<b>4.498.899</b>		<b>Total Non-current Liabilities</b>
<b>Total Liabilitas</b>		<b>8.253.944</b>	<b>8.822.202</b>	<b>10.049.156</b>		<b>Total Liabilities</b>
<b>Ekuitas</b>						<b>Equity</b>
<b>Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk</b>						<b>Equity Attributable to the Owners of the Parent Entity</b>
Modal saham - nilai nominal Rp10 per saham (Rupiah penuh)						Share capital - Rp10 par value per share (full Rupiah)
Modal dasar - 40.000.000.000 saham						Authorized - 40,000,000,000 shares
Modal ditempatkan dan disetor penuh - 16.398.000.000 saham	20	163.980	163.980	163.980		Issued and fully paid - 16,398,000,000 shares
Tambahan modal disetor	2c,2e,21	(43.385)	(43.385)	(43.385)		Additional paid-in capital
Komponen lainnya dari ekuitas		18.276	18.276	18.034		Other components of equity
Saldo laba	22					Retained earnings
Telah ditentukan penggunaannya		33.000	33.000	33.000		Appropriated
Belum ditentukan penggunaannya		19.203.849	15.520.066	13.970.578		Unappropriated
<b>Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk Kepentingan Non pengendali</b>	2c,2e,19	19.375.720	15.691.937	14.142.207		<b>Equity Attributable to Owners of the Parent Entity Non-controlling Interests</b>
		15.454	18.192	19.252		
<b>Total Ekuitas</b>		<b>19.391.174</b>	<b>15.710.429</b>	<b>14.161.459</b>		<b>Total Equity</b>
<b>Total Liabilitas dan Ekuitas</b>		<b>27.645.118</b>	<b>24.532.631</b>	<b>24.210.615</b>		<b>Total Liabilities and Equity</b>

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

The original consolidated financial statements included herein are in the Indonesian language.

**PT CHAROEN POKPHAND INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2018  
(Disajikan dalam Jutaan Rupiah,  
Kecuali Dinyatakan Lain)**

**PT CHAROEN POKPHAND INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME  
For the Year Ended December 31, 2018  
(Expressed in Millions of Rupiah,  
Unless Otherwise Stated)**

Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,				
2018	Catatan/ Notes	(Disajikan Kembali - Catatan 42/ As Restated - Note 42) 2017		
Penjualan - neto	53.957.604	2h,2q,23,36	49.367.386	<b>Sales - net</b>
Beban pokok penjualan	(44.822.755)	2h,2q,24	(43.118.451)	<b>Cost of goods sold</b>
Laba bruto	9.134.849	2w,36	6.248.935	<b>Gross profit</b>
Keuntungan yang timbul dari perubahan nilai wajar aset biologis	10.583	2j,8	6.470	<i>Gain arising from change in fair value of biological assets</i>
Beban penjualan	(1.184.085)	2q,25	(1.175.052)	<i>Selling expenses</i>
Beban umum dan administrasi	(1.556.530)	2h,25	(1.421.598)	<i>General and administrative expenses</i>
Penghasilan operasi lain	207.117	2h,2q,27	175.300	<i>Other operating income</i>
Beban operasi lain	(123.728)	2h,2q,28	(113.564)	<i>Other operating expenses</i>
Laba usaha	6.488.206		3.720.391	<b>Operating profit</b>
Rugi selisih kurs	(144.780)	2r	(13.776)	<i>Loss on foreign exchange</i>
Penghasilan keuangan	77.164	2q,29	49.294	<i>Finance income</i>
Beban keuangan	(513.239)	2q,30	(496.087)	<i>Finance costs</i>
Laba sebelum pajak penghasilan	5.907.351		3.259.822	<b>Profit before income tax</b>
Beban pajak penghasilan - neto	(1.355.866)	2t,31	(759.947)	<i>Income tax expense - net</i>
Laba tahun berjalan	4.551.485		2.499.875	<b>Profit for the year</b>
Penghasilan komprehensif lain				<b>Other comprehensive income</b>
Pos yang tidak akan direklasifikasi ke laba rugi:				<i>Item that will not be reclassified to profit or loss:</i>
Pengukuran kembali atas liabilitas imbalan kerja - neto pajak	47.848	32	(33.159)	<i>Re-measurement of employee benefits liability - net of tax</i>
Total penghasilan komprehensif tahun berjalan	4.599.333		2.466.716	<b>Total comprehensive income for the year</b>

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

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**PT CHAROEN POKPHAND INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
Tanggal 31 Desember 2019  
(Disajikan dalam Jutaan Rupiah,  
Kecuali Dinyatakan Lain)**

**PT CHAROEN POKPHAND INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION  
As of December 31, 2019  
(Expressed in Millions of Rupiah,  
Unless Otherwise Stated)**

	31 Desember 2019/ December 31, 2019	Catatan/ Notes	31 Desember 2018/ December 31, 2018	
<b>Aset</b>				<b>Assets</b>
<b>Aset Lancar</b>				<b>Current Assets</b>
Kas dan setara kas	1.961.373	2g,2h,2v,4	2.803.131	Cash and cash equivalents
Piutang Usaha		5		Accounts receivable
Pihak ketiga - neto	3.041.361	34d	2.771.333	Trade
Pihak berelasi	2.130	2h,33a	6.317	Third parties - net
Lain-lain	195.374	2v	242.740	Related parties
Persediaan - neto	5.718.089	2i,6	5.835.077	Others
Aset biologis	2.020.368	2j,7	1.911.700	Inventories - net
Uang muka	210.109		373.132	Biological assets
Biaya dibayar di muka	45.893	2k,8	58.034	Advances
Pajak dibayar di muka	11.770	2l,30	7.824	Prepaid expenses
Bagian lancar sewa jangka panjang dibayar di muka	91.251	2k,2v	88.671	Prepaid taxes
<b>Total Aset Lancar</b>	<b>13.297.718</b>		<b>14.097.959</b>	Current portion of long-term prepaid rent
				<b>Total Current Assets</b>
<b>Aset Tidak Lancar</b>				<b>Non-current Assets</b>
Uang muka pembelian aset tetap	93.148		97.731	Advances for purchase of fixed assets
Piutang pihak berelasi non-usaha - neto	82.675	2h,33	53.429	Due from related parties - net
Piutang pelemak - neto	647.793	9	500.654	Farmers receivables - net
Aset pajak tangguhan	328.052	2l,30	32.295	Deferred tax assets
Aset keuangan tidak lancar	56.000	2d,2n,10	56.000	Non-current financial assets
Aset tetap - neto	13.521.979	2m,2n,11	11.685.261	Fixed assets - net
Tagihan pajak penghasilan	500.281	2l,30	384.083	Claims for tax refund
Sewa jangka panjang dibayar di muka setelah dikurangi bagian lancar	186.894	2k,2v	74.541	Long-term prepaid rent - net of current portion
Goodwill	444.803	2c,2b,12	444.803	Goodwill
Aset takberwujud - neto	27.763	2f,2p,2r,12	41.461	Intangible assets - net
Aset tidak lancar lainnya	165.935		176.901	Other non-current assets
<b>Total Aset Tidak Lancar</b>	<b>16.055.323</b>		<b>13.547.159</b>	<b>Total Non-current Assets</b>
<b>Total Aset</b>	<b>29.353.041</b>		<b>27.645.118</b>	<b>Total Assets</b>

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

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**PT CHAROEN POKPHAND INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN (lanjutan)  
Tanggal 31 Desember 2019  
(Disajikan dalam Jutaan Rupiah,  
Kecuali Dinyatakan Lain)**

**PT CHAROEN POKPHAND INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (continued)  
As of December 31, 2019  
(Expressed in Millions of Rupiah,  
Unless Otherwise Stated)**

	31 Desember 2019/ December 31, 2019	Catatan/ Notes	31 Desember 2018/ December 31, 2018	
<b>Liabilitas dan Ekuitas</b>				<b>Liabilities and Equity</b>
<b>Liabilitas</b>				<b>Liabilities</b>
<b>Liabilitas Jangka Pendek</b>				<b>Current Liabilities</b>
Utang bank jangka pendek	2.770.000	2v,13	1.700.000	Short-term bank loans
Utang Usaha		14		Accounts payable
Pihak ketiga	896.525	2v	1.273.298	Trade
Pihak berelasi	141.302	2h,33	172.015	Third parties
Lain-lain	741.576	15	749.512	Related parties
Beban akrual	351.606	2v,16	169.587	Others
Liabilitas imbalan kerja	7.801	2o	4.359	Accrued expenses
jangka pendek				Short-term employee
Utang pajak	260.477	2l,30	643.613	benefits liabilities
Utang muka pelanggan	18.994		20.484	Taxes payable
<b>Total Liabilitas Jangka Pendek</b>	<b>5.188.281</b>		<b>4.732.868</b>	<b>Total Current Liabilities</b>
<b>Liabilitas Jangka Panjang</b>				<b>Non-current Liabilities</b>
Utang pihak berelasi non-usaha	98.695	2h,2v,33	112.316	Due to related parties
Liabilitas pajak tangguhan	83.768	2l,30	88.240	Deferred tax liabilities
Liabilitas imbalan kerja				Long-term employee
jangka panjang	632.659	2o,31	570.691	benefits liabilities
Utang bank jangka panjang	2.278.038	2v,17	2.749.829	Long-term bank loans
<b>Total Liabilitas Jangka Panjang</b>	<b>3.093.160</b>		<b>3.521.076</b>	<b>Total Non-current Liabilities</b>
<b>Total Liabilitas</b>	<b>8.281.441</b>		<b>8.253.944</b>	<b>Total Liabilities</b>
<b>Ekuitas</b>				<b>Equity</b>
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk				Equity Attributable to the Owners of the Parent Entity
Modal saham - nilai nominal Rp10 per saham (Rupiah penuh)				Share capital - Rp10 par value per share (full Rupiah)
Modal dasar - 40.000.000.000 saham				Authorized - 40,000,000,000 shares
Modal ditempatkan dan disetor penuh - 16.398.000.000 saham	163.980	19	163.980	Issued and fully paid - 16,398,000,000 shares
Tambahan modal disetor	(43.385)	2c,2e,2o	(43.385)	Additional paid-in capital
Komponen lainnya dari ekuitas	18.276		18.276	Other components of equity
Saldo laba				Retained earnings
Telah ditentukan penggunaannya	33.000	21	33.000	Appropriated
Belum ditentukan penggunaannya	20.886.778		19.203.849	Unappropriated
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk Kepentingan Non pengendali	21.058.649		19.375.720	Equity Attributable to the Owners of the Parent Entity
	12.351	2c,2e,18	15.454	Non-controlling Interests
<b>Total Ekuitas</b>	<b>21.071.600</b>		<b>19.391.174</b>	<b>Total Equity</b>
<b>Total Liabilitas dan Ekuitas</b>	<b>29.353.041</b>		<b>27.645.118</b>	<b>Total Liabilities and Equity</b>

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

The original consolidated financial statements included herein are in the Indonesian language.

**PT CHAROEN POKPHAND INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2019  
(Disajikan dalam Jutaan Rupiah,  
Kecuali Dinyatakan Lain)**

**PT CHAROEN POKPHAND INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME  
For the Year Ended December 31, 2019  
(Expressed in Millions of Rupiah,  
Unless Otherwise Stated)**

Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,				
	2019	Catatan/ Notes	2018	
Penjualan - neto	58.634.502	2h, 2q, 22, 35	53.957.604	<b>Sales - net</b>
Beban pokok penjualan	(50.538.498)	2h, 2q, 23	(44.822.755)	<b>Cost of goods sold</b>
<b>Laba bruto</b>	<b>8.096.004</b>	<b>2w, 35</b>	<b>9.134.849</b>	<b>Gross profit</b>
Keuntungan yang timbul dari perubahan nilai wajar aset biologis	3.663	2j, 7	10.583	<i>Gain arising from change in fair value of biological assets</i>
Beban penjualan	(1.239.395)	2q, 24	(1.184.085)	<i>Selling expenses</i>
Beban umum dan administrasi	(1.608.896)	2h, 25	(1.556.530)	<i>General and administrative expenses</i>
Penghasilan operasi lain	262.179	2h, 2q, 26	207.117	<i>Other operating income</i>
Beban operasi lain	(580.636)	2h, 2q, 27	(123.728)	<i>Other operating expenses</i>
<b>Laba usaha</b>	<b>4.932.919</b>		<b>6.488.206</b>	<b>Operating profit</b>
Laba (rugi) selisih kurs	60.239	2i	(144.780)	<i>Gain (loss) on foreign exchange</i>
Penghasilan keuangan	49.865	2q, 28	77.164	<i>Finance income</i>
Beban keuangan	(447.865)	2q, 29	(513.239)	<i>Finance costs</i>
<b>Laba sebelum pajak penghasilan</b>	<b>4.595.238</b>		<b>5.907.351</b>	<b>Profit before income tax</b>
Beban pajak penghasilan - neto	(963.064)	2t, 30	(1.355.866)	<i>Income tax expense - net</i>
<b>Laba tahun berjalan</b>	<b>3.632.174</b>		<b>4.551.485</b>	<b>Profit for the year</b>
Penghasilan komprehensif lain				<b>Other comprehensive income</b>
Pos yang tidak akan direklasifikasi ke laba rugi				<i>Item that will not be reclassified to profit or loss:</i>
Pengukuran kembali atas liabilitas imbalan kerja - neto pajak	(16.784)	31	47.848	<i>Re-measurement of employee benefits liability - net of tax</i>
<b>Total penghasilan komprehensif tahun berjalan</b>	<b>3.615.390</b>		<b>4.599.333</b>	<b>Total comprehensive income for the year</b>

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

The original consolidated financial statements included herein are in the Indonesian language.

**PT CHAROEN POKPHAND INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
Tanggal 31 Desember 2021  
(Disajikan dalam Jutaan Rupiah,  
Kecuali Dinyatakan Lain)**

**PT CHAROEN POKPHAND INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION  
As of December 31, 2021  
(Expressed in Millions of Rupiah,  
Unless Otherwise Stated)**

	31 Desember 2021/ December 31, 2021	Catatan/ Notes	31 Desember 2020/ December 31, 2020	
<b>Aset</b>				<b>Assets</b>
<b>Aset Lancar</b>				<b>Current Assets</b>
Kas dan setara kas	1.803.188	2,4	2.577.813	Cash and cash equivalents
Piutang		2		Accounts receivable
Usaha				Trade
Pihak ketiga - neto	1.633.874		1.834.984	Third parties - net
Pihak berelasi	9.828	2,34	6.024	Related parties
Lain-lain	150.656		136.978	Others
Persediaan - neto	7.655.165	2,6	5.693.119	Inventories - net
Aset biologis	3.932.613	2,7	2.657.584	Biological assets
Uang muka	219.806		214.716	Advances
Biaya dibayar di muka	76.737	2,8	99.879	Prepaid expenses
Pajak dibayar di muka	15.597	2,31	11.009	Prepaid taxes
Aset keuangan lancar lainnya	217.576	35	189.709	Other current financial asset
<b>Total Aset Lancar</b>	<b>15.715.060</b>		<b>13.531.817</b>	<b>Total Current Assets</b>
<b>Aset Tidak Lancar</b>				<b>Non-current Assets</b>
Uang muka pembelian aset tetap	61.577		14.283	Advances for purchase of fixed assets
Piutang pihak berelasi non-usaha - neto	1.810	2,34	27.040	Due from related parties - net
Piutang petani/ternak - neto	633.569	2,9	631.815	Farmers receivables - net
Aset pajak tangguhan	763.357	2,31	481.015	Deferred tax assets
Investasi pada saham	63.203		62.629	Investment in shares
Aset tetap - neto	16.255.596	2,11	14.494.330	Fixed assets - net
Aset hak guna - neto	661.052	2,12	600.055	Right-of-use - net
Tagihan pajak penghasilan	523.902	2,31	653.496	Claims for tax refund
Goodwill	444.803	2,13	444.803	Goodwill
Aset takberwujud - neto	12.417		16.464	Intangible assets - net
Aset tidak lancar lainnya	309.675		201.744	Other non-current assets
<b>Total Aset Tidak Lancar</b>	<b>19.730.991</b>		<b>17.627.474</b>	<b>Total Non-current Assets</b>
<b>Total Aset</b>	<b>35.446.051</b>		<b>31.159.291</b>	<b>Total Assets</b>

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.



The original consolidated financial statements included herein are in the Indonesian language.

**PT CHAROEN POKPHAND INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN (lanjutan)  
Tanggal 31 Desember 2021  
(Disajikan dalam Jutaan Rupiah,  
Kecuali Dinyatakan Lain)**

**PT CHAROEN POKPHAND INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (continued)  
As of December 31, 2021  
(Expressed in Millions of Rupiah,  
Unless Otherwise Stated)**

	31 Desember 2021/ December 31, 2021	Catatan/ Notes	31 Desember 2020/ December 31, 2020	
<b>Liabilitas dan Ekuitas</b>				<b>Liabilities and Equity</b>
<b>Liabilitas</b>				<b>Liabilities</b>
<b>Liabilitas Jangka Pendek</b>				<b>Current Liabilities</b>
Utang bank jangka pendek	4.586.881	2,14,38	2.770.000	Short-term bank loans
Utang		2,38		Accounts payable
Usaha		15		Trade
Pihak ketiga	1.398.027		970.962	Third parties
Pihak berelasi	173.841	2,34	199.538	Related parties
Lain-lain	829.822	16	723.632	Others
Beban akrual	258.164	2,17,38	233.632	Accrued expenses
Liabilitas sewa jangka pendek	58.997	2,12	72.209	Short-term lease liabilities
Liabilitas imbalan kerja				Short-term employee benefits liabilities
jangka pendek	4.308	2,38	6.850	Taxes payable
Utang pajak	496.573	2,31	364.543	Advances from customers
Utang muka pelanggan	29.488		14.856	
<b>Total Liabilitas Jangka Pendek</b>	<b>7.836.101</b>		<b>5.356.453</b>	<b>Total Current Liabilities</b>
<b>Liabilitas Jangka Panjang</b>				<b>Non-current Liabilities</b>
Utang pihak berelasi non-usaha	138.028	2,34,38	111.996	Due to related parties
Liabilitas sewa jangka panjang	278.931	2,12	284.155	Long-term lease liabilities
Liabilitas pajak langgungan	77.968	2,31	24.158	Deferred tax liabilities
Liabilitas imbalan kerja				Long-term employee benefits liabilities
jangka panjang	607.388	2,32	704.714	Long-term bank loans
Utang bank jangka panjang	1.357.636	2,18,38	1.328.132	
<b>Total Liabilitas Jangka Panjang</b>	<b>2.459.951</b>		<b>2.453.155</b>	<b>Total Non-current Liabilities</b>
<b>Total Liabilitas</b>	<b>10.296.052</b>		<b>7.809.608</b>	<b>Total Liabilities</b>
<b>Ekuitas</b>				<b>Equity</b>
<b>Ekuitas yang Dapat</b>				<b>Equity Attributable</b>
<b>    Distribusikan kepada</b>				<b>    to the Owners of the</b>
<b>    Pemilik Entitas Induk</b>				<b>    Parent Entity</b>
Modal saham - nilai nominal				Share capital - Rp10 per value
Rp10 per saham (Rupiah penuh)				per share (full Rupiah)
Modal dasar -				Authorized -
40.000.000.000 saham				40,000,000,000 shares
Modal ditempatkan				Issued and fully paid -
dan disetor penuh -				16,398,000,000 shares
16.398.000.000 saham	163.980	20	163.980	Additional paid-in capital
Tambahan modal disetor	(43.385)	21	(43.385)	Other components of equity
Komponen lainnya dari ekuitas	18.276		18.276	Retained earnings
Saldo laba		22		Appropriated
Telah ditentukan penggunaannya	33.000		33.000	Unappropriated
Belum ditentukan penggunaannya	24.963.417		23.161.160	
<b>Ekuitas yang Dapat</b>				<b>Equity Attributable to the</b>
<b>    Distribusikan</b>				<b>    Owners of the Parent Entity</b>
<b>    kepada Pemilik Entitas Induk</b>	<b>25.135.288</b>		<b>23.333.031</b>	
Kepentingan Non pengendali	14.711	2,19	16.652	Non-controlling Interests
<b>Total Ekuitas</b>	<b>25.149.999</b>		<b>23.349.683</b>	<b>Total Equity</b>
<b>Total Liabilitas dan Ekuitas</b>	<b>35.446.051</b>		<b>31.159.291</b>	<b>Total Liabilities and Equity</b>

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.

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**PT CHAROEN POKPHAND INDONESIA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2021  
(Disajikan dalam Jutaan Rupiah,  
Kecuali Dinyatakan Lain)**

**PT CHAROEN POKPHAND INDONESIA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME  
For the Year Ended December 31, 2021  
(Expressed in Millions of Rupiah,  
Unless Otherwise Stated)**

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,			
	2021	Catatan/ Notes	2020	
Penjualan neto	51.698.249	2,23,34,36	42.518.782	Net sales
Beban pokok penjualan	(43.559.424)	2,24,34,36	(34.263.799)	Cost of goods sold
<b>Laba bruto</b>	<b>8.138.825</b>		<b>8.254.983</b>	<b>Gross profit</b>
Keuntungan (kerugian) yang timbul dari perubahan nilai wajar aset biologis	90.960	2,7	(19.593)	Gains (losses) arising from changes in fair value of biological assets
Beban penjualan	(1.762.240)	2,25	(1.280.330)	Selling expenses
Beban umum dan administrasi	(1.766.260)	2,26	(1.603.115)	General and administrative expenses
Penghasilan operasi lain	533.967	2,27	191.993	Other operating income
Beban operasi lain	(300.888)	2,28	(406.066)	Other operating expenses
<b>Laba usaha</b>	<b>4.934.354</b>		<b>5.137.882</b>	<b>Operating profit</b>
Beban keuangan	(328.551)	2,30	(443.233)	Finance costs
Laba (rugi) selisih kurs	(12.110)	2	6.448	Gains (losses) on foreign exchange
Penghasilan keuangan	39.843	2,29	66.601	Finance income
<b>Laba sebelum pajak penghasilan</b>	<b>4.633.546</b>		<b>4.767.698</b>	<b>Profit before income tax</b>
Beban pajak penghasilan - neto	(1.014.538)	2,31	(921.865)	Income tax expense - net
<b>Laba tahun berjalan</b>	<b>3.619.010</b>		<b>3.845.833</b>	<b>Profit for the year</b>
Penghasilan komprehensif lain				Other comprehensive income
Pos yang tidak akan direklasifikasi ke laba rugi:				Item that will not be reclassified to profit or loss:
Laba atas perubahan nilai wajar investasi saham	574	10	1.270	Gains on changes in fair value of investment in share
Pengukuran kembali atas liabilitas imbalan kerja - neto pajak	17.308	32	(33.371)	Re-measurement of employee benefits liability - net of tax
<b>Total penghasilan komprehensif tahun berjalan</b>	<b>3.636.892</b>		<b>3.813.732</b>	<b>Total comprehensive income for the year</b>

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

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements taken as a whole.