

LAMPIRAN

Lampiran 1 Surat Tugas Bimbingan Skripsi



UNIVERSITAS GALUH FAKULTAS EKONOMI

PROGRAM STUDI MANAJEMEN : TERAKREDITASI "B" SK. NO. 5278/SK/BAN-PT/Akred/S/IX/2020

PROGRAM STUDI AKUNTANSI : TERAKREDITASI "B" SK. NO. 4682/SK/BAN-PT/Akred/S/VIII/2020

Jl. RE. Martadinata No. 150 Telp/Fax. (0265) 772060 - 778374 Ciamis 46251

SURAT TUGAS MEMBIMBING SKRIPSI

Nomor : 2554/34/ST/AK/D/X/2025

Dekan Fakultas Ekonomi Universitas Galuh Ciamis dengan ini memberi tugas membimbing skripsi kepada :

Nama : **H. Mujaddid Faruk, S.E., M.M.**
sebagai Pembimbing I

Nama : **Dr. H. Iwan Setiawan, S.E., M.M.**
sebagai Pembimbing II

Dalam penulisan/penyusunan skripsi mahasiswa untuk dan atas :

Nama : **INDRA JUNIAR**
NIM : **3402220073**
Program Studi : **Manajemen**
Judul Skripsi : **PENGARUH LEVERAGE DAN BEBAN CUKAI TERHADAP PROFITABILITAS (Net Profit Margin) Studi Pada Pt Gudang Garam Tbk**

Surat tugas ini berlaku sampai dengan skripsi selesai paling lambat 1 (satu) tahun setelah penetapan surat tugas ini.

Demikian agar dilaksanakan sebagaimana mestinya.

Ciamis, 27 Oktober 2025
Dekan,



Dr. Nurdiana Mulyatini, S.E., M.M.
NIK. 3112770079

Tembusan :

- Yth. Ketua Program Studi yang bersangkutan
- Yth. Mahasiswa yang bersangkutan

Lampiran 2 Surat Keterangan Penelitian



GALERI INVESTASI BURSA EFEK INDONESIA UNIVERSITAS GALUH

Jl. Laksamana (L) R.E. Martadinata No. 150 Tlp. (0265) 772060 Ciamis 46251



SURAT KETERANGAN PENELITIAN

No : 0004/GIBEI/SK/K/IV/2026

Yang bertanda tangan di bawah ini :

Nama : Toto, S.E., M.M.
NIK : 3112770544
Jabatan : Koordinator Galeri Investasi Bursa Efek Indonesia Universitas Galuh
Fakultas : Ekonomi Universitas Galuh
Alamat : R.E.Martadinata No.150 Ciamis

Menerangkan dengan sebenarnya bahwa :

Nama : Indra Juniar
NIM : 3402220073
Program Studi : MANAJEMEN
Semester : VIII
Alamat : Dusun Citutut RT 05 RW 06 Desa Dewasari Kecamatan Cijeungjing Kabupaten Ciamis
Judul Penelitian : Pengaruh Leverage dan Beban Cukai Terhadap Profitabilitas (Studi Pada PT. Gudang Garam Tbk. Yang Terdaftar pada Bursa Efek Indonesia Periode tahun 2015-2024)

Tempat Penelitian : Galeri Investasi Bursa Efek Indonesia Universitas Galuh Ciamis
Tahun Data : 2015-2024

Telah menyelesaikan penelitian dengan menggunakan data sekunder yang tersedia di Galeri Investasi Bursa Efek Indonesia Universitas Galuh :

Dimulai tanggal : 2 November 2025
s.d Tanggal : 2 November 2026

Demikian surat keterangan penelitian ini dibuat untuk digunakan sebagaimana mestinya.



17 April 2026

Toto, S.E., M.M.
Koordinator Galeri Investasi Universitas Galuh Ciamis

Lampiran 3 Laporan Posisi Keuangan PT. Gudang Garam Tbk.

	Catatan/ <i>Notes</i>	31 Desember/ <i>December</i> 2015	31 Desember/ <i>December</i> 2014*	1 Januari/ <i>January</i> 2014*	
LIABILITAS DAN EKUITAS					LIABILITIES AND EQUITY
LIABILITAS					LIABILITIES
Liabilitas Jangka Pendek					Current Liabilities
Pinjaman bank jangka pendek	10	20,561,189	18,147,298	12,978,791	Short-term bank loans
Utang usaha	11				Trade payables
Pihak ketiga		2,349,264	966,508	788,611	Third parties
Pihak berelasi		21,075	22,661	9,823	Related parties
Utang pajak	12	556,163	166,475	48,816	Taxes payable
Utang cukai, PPN dan pajak rokok	13	-	3,882,071	5,716,498	Excise duty, VAT and cigarettes tax payables
Beban akrual	14	211,745	294,763	189,163	Accrued expenses
Liabilitas jangka pendek lainnya	15	345,650	303,358	362,878	Other current liabilities
Total Liabilitas Jangka Pendek		24,045,086	23,783,134	20,094,580	Total Current Liabilities
Liabilitas Jangka Panjang					Non-Current Liabilities
Liabilitas imbalan pasca kerja	16	1,114,407	1,012,077	1,054,940	Post-employment benefits obligation
Liabilitas pajak tangguhan, bersih	12	338,011	304,664	230,200	Deferred tax liabilities, net
Total Liabilitas Jangka Panjang		1,452,418	1,316,741	1,285,140	Total Non-Current Liabilities
TOTAL LIABILITAS		25,497,504	25,099,875	21,379,720	TOTAL LIABILITIES
EKUITAS					EQUITY
Modal saham, nilai nominal Rp 500 (rupiah penuh) per saham:					Share capital, par value of Rp 500 (whole rupiah) per share:
Modal dasar:					Authorized capital:
2.316.000.000 saham					2,316,000,000 shares
Modal ditempatkan dan disetor penuh:					Issued and paid-up capital:
1.924.088.000 saham	17	962,044	962,044	962,044	1,924,088,000 shares
Agio saham	18	53,700	53,700	53,700	Capital paid in excess of par
Selisih transaksi dengan pihak nonpengendali	19	(15,250)	(13,109)	(13,109)	Difference from transaction with non-controlling interest
Saldo laba					Retained earnings
Dicadangkan	20	200,000	200,000	200,000	Appropriated
Belum dicadangkan		36,699,588	31,797,522	28,038,406	Unappropriated
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk		37,900,082	33,000,157	29,241,041	Equity attributable to owners of the Company
Kepentingan nonpengendali		107,827	134,246	150,889	Non-controlling interest
TOTAL EKUITAS		38,007,909	33,134,403	29,391,930	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		63,505,413	58,234,278	50,771,650	TOTAL LIABILITIES AND EQUITY

LIABILITAS DAN EKUITAS	Catatan/ Notes	31 Desember/December		LIABILITIES AND EQUITY
		2016	2015	
LIABILITAS				LIABILITIES
Liabilitas Jangka Pendek				Current Liabilities
Pinjaman bank jangka pendek	10	19,753,245	20,561,189	Short-term bank loans
Utang usaha	11			Trade payables
Pihak ketiga		1,091,412	2,349,264	Third parties
Pihak berelasi		26,545	21,075	Related parties
Utang pajak	12	308,852	556,163	Taxes payable
Utang pajak pertambahan nilai		7,114	-	Value added tax payables
Beban akrual	13	160,811	211,745	Accrued expenses
Liabilitas jangka pendek lainnya	14	290,586	345,650	Other current liabilities
Total Liabilitas Jangka Pendek		21,638,565	24,045,086	Total Current Liabilities
Liabilitas Jangka Panjang				Non-Current Liabilities
Liabilitas imbalan pasca kerja	15	1,377,390	1,114,407	Post-employment benefits liabilities
Liabilitas pajak tangguhan, bersih	12	371,451	338,011	Deferred tax liabilities, net
Total Liabilitas Jangka Panjang		1,748,841	1,452,418	Total Non-Current Liabilities
TOTAL LIABILITAS		23,387,406	25,497,504	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham, nilai nominal				Share capital, par value of
Rp 500 (rupiah penuh)				Rp 500 (whole rupiah)
per saham:				per share:
Modal dasar:				Authorized capital:
2.316.000.000 saham				2,316,000,000 shares
Modal ditempatkan dan disetor penuh:				Issued and paid-up capital:
1.924.088.000 saham	16	962,044	962,044	1,924,088,000 shares
Agio saham	17	53,700	53,700	Capital paid in excess of par
Selisih transaksi dengan pihak				Difference from transaction with
nonpengendali	18	(16,168)	(15,250)	non-controlling interest
Saldo laba				Retained earnings
Dicadangkan	19	200,000	200,000	Appropriated
Belum dicadangkan		38,287,441	36,699,588	Unappropriated
Ekuitas yang dapat diatribusikan kepada				Equity attributable to
pemilik entitas induk		39,487,017	37,900,082	owners of the Company
Kepentingan nonpengendali		77,211	107,827	Non-controlling interest
TOTAL EKUITAS		39,564,228	38,007,909	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		62,951,634	63,505,413	TOTAL LIABILITIES AND EQUITY

LIABILITAS DAN EKUITAS	Catatan/ Notes	31 Desember/December		LIABILITIES AND EQUITY
		2017	2016	
LIABILITAS				LIABILITIES
Liabilitas Jangka Pendek				Current Liabilities
Pinjaman bank jangka pendek	10	20,600,000	19,753,245	Short-term bank loans
Utang usaha	11			Trade payables
Pihak ketiga		1,189,089	1,091,412	Third parties
Pihak berelasi		24,545	26,545	Related parties
Utang pajak	12	307,592	308,852	Taxes payable
Utang pajak pertambahan nilai		1,089	7,114	Value added tax payables
Beban akrual	13	171,449	160,811	Accrued expenses
Liabilitas jangka pendek lainnya	14	317,278	290,586	Other current liabilities
Total Liabilitas Jangka Pendek		22,611,042	21,638,565	Total Current Liabilities
Liabilitas Jangka Panjang				Non-Current Liabilities
Liabilitas imbalan pasca kerja	15	1,577,537	1,377,390	Post-employment benefits liabilities
Liabilitas pajak tangguhan, bersih	12	383,687	371,451	Deferred tax liabilities, net
Total Liabilitas Jangka Panjang		1,961,224	1,748,841	Total Non-Current Liabilities
TOTAL LIABILITAS		24,572,266	23,387,406	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham, nilai nominal				Share capital, par value of
Rp 500 (rupiah penuh)				Rp 500 (whole rupiah)
per saham:				per share:
Modal dasar:				Authorized capital:
2.316.000.000 saham				2,316,000,000 shares
Modal ditempatkan dan disetor penuh:				Issued and paid-up capital:
1.924.088.000 saham	16	962,044	962,044	1,924,088,000 shares
Agio saham	17	53,700	53,700	Capital paid in excess of par
Selisih transaksi dengan pihak nonpengendali	18	(31,399)	(16,168)	Difference from transaction with non-controlling interest
Saldo laba				Retained earnings
Dicadangkan	19	200,000	200,000	Appropriated
Belum dicadangkan		40,986,735	38,287,441	Unappropriated
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk		42,171,080	39,487,017	Equity attributable to owners of the Company
Kepentingan nonpengendali		16,584	77,211	Non-controlling interest
TOTAL EKUITAS		42,187,664	39,564,228	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		66,759,930	62,951,634	TOTAL LIABILITIES AND EQUITY

LIABILITAS DAN EKUITAS	Catatan/ Notes	31 Desember/December		LIABILITIES AND EQUITY
		2018	2017	
LIABILITAS				LIABILITIES
Liabilitas Jangka Pendek				Current Liabilities
Pinjaman bank jangka pendek	10	17,322,145	20,600,000	Short-term bank loans
Utang usaha	11			Trade payables
Pihak ketiga		1,110,975	1,189,089	Third parties
Pihak berelasi		18,569	24,545	Related parties
Utang pajak	12	134,622	307,592	Taxes payable
Utang cukai, PPN dan pajak rokok	13	2,698,834	1,089	Excise duty, VAT and cigarettes tax payables
Beban akrual	14	178,692	171,449	Accrued expenses
Liabilitas jangka pendek lainnya	15	539,730	317,278	Other current liabilities
Total Liabilitas Jangka Pendek		22,003,567	22,611,042	Total Current Liabilities
Liabilitas Jangka Panjang				Non-Current Liabilities
Liabilitas imbalan pasca kerja	16	1,509,943	1,577,537	Post-employment benefits liabilities
Liabilitas pajak tangguhan, bersih	12	450,424	383,687	Deferred tax liabilities, net
Total Liabilitas Jangka Panjang		1,960,367	1,961,224	Total Non-Current Liabilities
TOTAL LIABILITAS		23,963,934	24,572,266	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham, nilai nominal				Share capital, par value of
Rp 500 (Rupiah penuh)				Rp 500 (whole Rupiah)
per saham:				per share:
Modal dasar:				Authorized capital:
2.316.000.000 saham				2,316,000,000 shares
Modal ditempatkan dan disetor penuh:				Issued and paid-up capital:
1.924.088.000 saham	17	962,044	962,044	1,924,088,000 shares
Agio saham	18	53,700	53,700	Capital paid in excess of par
Selisih transaksi dengan pihak				Difference from transaction with
nonpengendali	19	(33,379)	(31,399)	non-controlling interest
Saldo laba				Retained earnings
Dicadangkan	20	200,000	200,000	Appropriated
Belum dicadangkan		43,950,868	40,986,735	Unappropriated
Ekuitas yang dapat diatribusikan kepada				Equity attributable to
pemilik entitas induk		45,133,233	42,171,080	owners of the Company
Kepentingan nonpengendali		52	16,584	Non-controlling interest
TOTAL EKUITAS		45,133,285	42,187,664	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		69,097,219	66,759,930	TOTAL LIABILITIES AND EQUITY

Dalam jutaan Rupiah	Catatan/ Notes	31 Desember/December		In millions of Rupiah
		2019	2018	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
Liabilitas Jangka Pendek				Current Liabilities
Pinjaman bank jangka pendek	10	17,216,439	17,322,145	Short-term bank loans
Pinjaman bank jangka panjang yang jatuh tempo dalam satu tahun	10	20,000	-	Current maturities of long-term bank loan
Utang usaha	11	1,297,463	1,129,544	Trade payables
Utang pajak	12	490,676	134,622	Taxes payable
Utang cukai, PPN dan pajak rokok	13	5,084,916	2,698,834	Excise duty, VAT and cigarettes tax payables
Beban akrual	14	190,871	178,692	Accrued expenses
Liabilitas jangka pendek lainnya	15	958,362	539,730	Other current liabilities
Total Liabilitas Jangka Pendek		25,258,727	22,003,567	Total Current Liabilities
Liabilitas Jangka Panjang				Non-Current Liabilities
Pinjaman bank jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam satu tahun	10	176,667	-	Long-term bank loan, net of current maturities
Liabilitas imbalan pasca kerja	16	1,765,824	1,509,943	Post-employment benefits liabilities
Liabilitas pajak tangguhan, bersih	12	515,298	450,424	Deferred tax liabilities, net
Total Liabilitas Jangka Panjang		2,457,789	1,960,367	Total Non-Current Liabilities
TOTAL LIABILITAS		27,716,516	23,963,934	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham, nilai nominal Rp 500 (Rupiah penuh) per saham:				Share capital, par value of Rp 500 (whole Rupiah) per share:
Modal dasar:				Authorized capital:
2.316.000.000 saham				2,316,000,000 shares
Modal ditempatkan dan disetor penuh:				Issued and paid-up capital:
1.924.088.000 saham	17	962,044	962,044	1,924,088,000 shares
Agio saham	18	53,700	53,700	Capital paid in excess of par
Selisih transaksi dengan pihak nonpengendali	19	(33,379)	(33,379)	Difference from transaction with non-controlling interest
Saldo laba				Retained earnings
Dicadangkan	20	200,000	200,000	Appropriated
Belum dicadangkan		49,748,338	43,950,868	Unappropriated
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk		50,930,703	45,133,233	Equity attributable to owners of the Company
Kepentingan nonpengendali		55	52	Non-controlling interest
TOTAL EKUITAS		50,930,758	45,133,285	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		78,647,274	69,097,219	TOTAL LIABILITIES AND EQUITY

Dalam jutaan Rupiah	Catatan/ Notes	31 Desember/December		In millions of Rupiah
		2020	2019	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
Liabilitas Jangka Pendek				Current Liabilities
Pinjaman bank jangka pendek	10	6,009,226	17,216,439	Short-term bank loans
Pinjaman bank jangka panjang yang jatuh tempo dalam satu tahun	10	20,000	20,000	Current maturities of long-term bank loan
Utang usaha	11	1,123,703	1,297,463	Trade payables
Utang pajak	12	215,747	490,676	Taxes payable
Utang cukai, PPN dan pajak rokok	13	9,059,132	5,084,916	Excise duty, VAT and cigarettes tax payables
Beban akrual	14	79,548	190,871	Accrued expenses
Liabilitas jangka pendek lainnya	15	502,636	958,362	Other current liabilities
Total Liabilitas Jangka Pendek		17,009,992	25,258,727	Total Current Liabilities
Liabilitas Jangka Panjang				Non-Current Liabilities
Pinjaman bank jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam satu tahun	10	156,667	176,667	Long-term bank loan, net of current maturities
Liabilitas imbalan pasca kerja	16	1,996,074	1,765,824	Post-employment benefits liabilities
Liabilitas pajak tangguhan, bersih	12	506,208	515,298	Deferred tax liabilities, net
Total Liabilitas Jangka Panjang		2,658,949	2,457,789	Total Non-Current Liabilities
TOTAL LIABILITAS		19,668,941	27,716,516	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham, nilai nominal Rp 500 (Rupiah penuh) per saham:				Share capital, par value of Rp 500 (whole Rupiah) per share:
Modal dasar:				Authorized capital:
2.316.000.000 saham				2,316,000,000 shares
Modal ditempatkan dan disetor penuh:				Issued and paid-up capital:
1.924.088.000 saham				1,924,088,000 shares
Agio saham	17	962,044	962,044	Capital paid in excess of par
Selisih transaksi dengan pihak nonpengendali	18	53,700	53,700	Difference from transaction with non-controlling interest
Saldo laba	19	(33,379)	(33,379)	Retained earnings
Dicadangkan	20	200,000	200,000	Appropriated
Belum dicadangkan		57,340,043	49,748,338	Unappropriated
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk		58,522,408	50,930,703	Equity attributable to owners of the Company
Kepentingan nonpengendali		60	55	Non-controlling interest
TOTAL EKUITAS		58,522,468	50,930,758	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		78,191,409	78,647,274	TOTAL LIABILITIES AND EQUITY

Dalam jutaan Rupiah	Catatan/ Notes	31 Desember/December		In millions of Rupiah
		2021	2020	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
Liabilitas Jangka Pendek				Current Liabilities
Pinjaman bank jangka pendek	10	9,948,336	6,009,226	Short-term bank loans
Pinjaman bank jangka panjang yang jatuh tempo dalam satu tahun	10	32,000	20,000	Current maturities of long-term bank loan
Utang usaha	11	1,002,233	1,123,703	Trade payables
Utang pajak	12	531,620	215,747	Taxes payable
Utang cukai, PPN dan pajak rokok	13	16,102,573	9,059,132	Excise duty, VAT and cigarettes tax payables
Beban akrual	14	96,138	79,548	Accrued expenses
Liabilitas jangka pendek lainnya	15	656,383	502,636	Other current liabilities
Total Liabilitas Jangka Pendek		28,369,283	17,009,992	Total Current Liabilities
Liabilitas Jangka Panjang				Non-Current Liabilities
Pinjaman bank jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam satu tahun	10	122,667	156,667	Long-term bank loan, net of current maturities
Liabilitas imbalan pascakerja	16	1,538,656	1,996,074	Post-employment benefits liabilities
Liabilitas pajak tangguhan, bersih	12	645,489	506,208	Deferred tax liabilities, net
Total Liabilitas Jangka Panjang		2,306,812	2,658,949	Total Non-Current Liabilities
TOTAL LIABILITAS		30,676,095	19,668,941	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham, nilai nominal Rp 500 (Rupiah penuh) per saham:				Share capital, par value of Rp 500 (whole Rupiah) per share:
Modal dasar: 2.316.000.000 saham				Authorized capital: 2,316,000,000 shares
Modal ditempatkan dan disetor penuh: 1.924.088.000 saham	17	962,044	962,044	Issued and paid-up capital: 1,924,088,000 shares
Agio saham	18	53,700	53,700	Capital paid in excess of par
Selisih transaksi dengan pihak nonpengendali	19	(33,379)	(33,379)	Difference from transaction with non-controlling interest
Saldo laba				Retained earnings
Dicadangkan	20	200,000	200,000	Appropriated
Belum dicadangkan		58,105,843	57,340,043	Unappropriated
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk		59,288,208	58,522,408	Equity attributable to owners of the Company
Kepentingan nonpengendali		66	60	Non-controlling interest
TOTAL EKUITAS		59,288,274	58,522,468	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		89,964,369	78,191,409	TOTAL LIABILITIES AND EQUITY

Dalam jutaan Rupiah	Catatan/ Notes	31 Desember/December		In millions of Rupiah
		2022	2021	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
Liabilitas Jangka Pendek				Current Liabilities
Pinjaman bank jangka pendek	10	10,048,007	9,948,336	Short-term bank loans
Pinjaman bank jangka panjang yang jatuh tempo dalam satu tahun	10	23,077	32,000	Current maturities of long-term bank loans
Utang usaha	11	1,308,958	1,002,233	Trade payables
Utang pajak	12	573,773	531,620	Taxes payable
Utang cukai, PPN dan pajak rokok	13	16,266,318	16,102,573	Excise duty, VAT and cigarettes tax payables
Liabilitas jangka pendek lainnya	14	904,877	752,521	Other current liabilities
Total Liabilitas Jangka Pendek		29,125,010	28,369,283	Total Current Liabilities
Liabilitas Jangka Panjang				Non-Current Liabilities
Pinjaman bank jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam satu tahun	10	65,385	122,667	Long-term bank loans, net of current maturities
Liabilitas imbalan pascakerja	15	1,188,123	1,538,656	Post-employment benefits liabilities
Liabilitas pajak tangguhan, bersih	12	328,133	645,489	Deferred tax liabilities, net
Total Liabilitas Jangka Panjang		1,581,641	2,306,812	Total Non-Current Liabilities
TOTAL LIABILITAS		30,706,651	30,676,095	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham, nilai nominal Rp 500 (Rupiah penuh) per saham:				Share capital, par value of Rp 500 (whole Rupiah) per share:
Modal dasar:				Authorized capital:
2.316.000.000 saham				2,316,000,000 shares
Modal ditempatkan dan disetor penuh:				Issued and paid-up capital:
1.924.088.000 saham	16	962,044	962,044	1,924,088,000 shares
Agio saham	17	53,700	53,700	Capital paid in excess of par
Selisih transaksi dengan pihak nonpengendali	18	(33,379)	(33,379)	Difference from transaction with non-controlling interest
Saldo laba				Retained earnings
Dicadangkan	19	200,000	200,000	Appropriated
Belum dicadangkan		56,673,532	58,105,843	Unappropriated
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk		57,855,897	59,288,208	Equity attributable to owners of the Company
Kepentingan nonpengendali		69	66	Non-controlling interest
TOTAL EKUITAS		57,855,966	59,288,274	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		88,562,617	89,964,369	TOTAL LIABILITIES AND EQUITY

Dalam jutaan Rupiah	Catatan/ Notes	31 Desember/December	
		2023	2022
LIABILITAS DAN EKUITAS			
LIABILITAS			
Liabilitas Jangka Pendek			
Pinjaman bank jangka pendek	10	13,395,817	10,048,007
Pinjaman bank jangka panjang yang jatuh tempo dalam satu tahun	10	-	23,077
Utang usaha	11	1,064,716	1,308,958
Utang pajak	12	432,762	573,773
Utang cukai, PPN dan pajak rokok	13	11,884,812	16,266,318
Liabilitas jangka pendek lainnya	14	2,758,326	904,877
Total Liabilitas Jangka Pendek		29,536,433	29,125,010
Liabilitas Jangka Panjang			
Pinjaman bank jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam satu tahun	10	-	65,385
Liabilitas imbalan pascakerja	15	1,322,726	1,188,123
Liabilitas pajak tangguhan, bersih	12	138,466	328,133
Liabilitas jangka panjang lainnya	28	590,355	-
Total Liabilitas Jangka Panjang		2,051,547	1,581,641
TOTAL LIABILITAS		31,587,980	30,706,651
EKUITAS			
Modal saham, nilai nominal			
Rp 500 (Rupiah penuh) per saham:			
Modal dasar:			
2.316.000.000 saham			
Modal ditempatkan dan disetor penuh:			
1.924.088.000 saham	16	962,044	962,044
Agio saham	17	53,700	53,700
Selisih transaksi dengan pihak nonpengendali	18	(33,379)	(33,379)
Saldo laba			
Dicadangkan	19	200,000	200,000
Belum dicadangkan		59,680,407	56,673,532
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk		60,862,772	57,855,897
Kepentingan nonpengendali		71	69
TOTAL EKUITAS		60,862,843	57,855,966
TOTAL LIABILITAS DAN EKUITAS		92,450,823	88,562,617

In millions of Rupiah
LIABILITIES AND EQUITY
LIABILITIES
Current Liabilities
Short-term bank loans
Current maturities of long-term bank loan
Trade payables
Taxes payable
Excise duty, VAT and cigarettes tax payables
Other current liabilities
Total Current Liabilities
Non-Current Liabilities
Long-term bank loan, net of current maturities
Post-employment benefits liabilities
Deferred tax liabilities, net
Other non-current liabilities
Total Non-Current Liabilities
TOTAL LIABILITIES
EQUITY
Share capital, par value of Rp 500 (whole Rupiah) per share:
Authorized capital:
2,316,000,000 shares
Issued and paid-up capital:
1,924,088,000 shares
Capital paid in excess of par
Difference from transaction with non-controlling interest
Retained earnings
Appropriated
Unappropriated
Equity attributable to owners of the Company
Non-controlling interest
TOTAL EQUITY
TOTAL LIABILITIES AND EQUITY

Dalam jutaan Rupiah	Catatan/ Notes	31 Desember/December		In millions of Rupiah
		2024	2023	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
Liabilitas Jangka Pendek				Current Liabilities
Pinjaman bank jangka pendek	11	9,375,398	13,395,817	Short-term bank loans
Utang usaha	12	1,127,437	1,064,716	Trade payables
Utang pajak	13	209,407	432,762	Taxes payable
				Excise duty, VAT and cigarettes
Utang cukai, PPN dan pajak rokok	14	8,406,774	11,884,812	tax payables
Liabilitas jangka pendek lainnya	15	1,705,199	2,758,326	Other current liabilities
Total Liabilitas Jangka Pendek		20,824,215	29,536,433	Total Current Liabilities
Liabilitas Jangka Panjang				Non-Current Liabilities
Liabilitas imbalan pascakerja	16	1,343,683	1,322,726	Post-employment benefits liabilities
Liabilitas pajak tangguhan, bersih	13	264,432	138,466	Deferred tax liabilities, net
Liabilitas jangka panjang lainnya	29	590,355	590,355	Other non-current liabilities
Total Liabilitas Jangka Panjang		2,198,470	2,051,547	Total Non-Current Liabilities
TOTAL LIABILITAS		23,022,685	31,587,980	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham, nilai nominal				Share capital, par value of
Rp 500 (Rupiah penuh) per saham:				Rp 500 (whole Rupiah) per share:
Modal dasar:				Authorized capital:
2.316.000.000 saham				2,316,000,000 shares
Modal ditempatkan dan disetor penuh:				Issued and paid-up capital:
1.924.088.000 saham	17	962,044	962,044	1,924,088,000 shares
Agio saham	18	53,700	53,700	Capital paid in excess of par
Selisih transaksi dengan pihak nonpengendali	19	(33,379)	(33,379)	Difference from transaction with non-controlling interest
Saldo laba				Retained earnings
Dicadangkan	20	200,000	200,000	Appropriated
Belum dicadangkan		60,734,156	59,680,407	Unappropriated
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk		61,916,521	60,862,772	Equity attributable to owners of the Company
Kepentingan nonpengendali		70	71	Non-controlling interest
TOTAL EKUITAS		61,916,591	60,862,843	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		84,939,276	92,450,823	TOTAL LIABILITIES AND EQUITY

Lampiran 4 Laporan Beban Pokok Penjualan PT. Gudang Garam Tbk.

**PT GUDANG GARAM Tbk DAN ENTITAS ANAK/
PT GUDANG GARAM Tbk AND SUBSIDIARIES**

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TAHUN BERAKHIR 31 DESEMBER 2015 DAN 2014/YEARS ENDED 31 DECEMBER 2015 AND 2014
(Dalam jutaan rupiah, kecuali dinyatakan khusus/In millions of rupiah, unless otherwise specified)

22. BIAYA POKOK PENJUALAN

22. COST OF SALES

	2015	2014	
Rokok dan kertas karton:			<i>Cigarettes and paperboard:</i>
Biaya produksi langsung:			<i>Direct production costs:</i>
Bahan baku yang digunakan	13,429,219	13,856,909	<i>Raw materials used</i>
Upah langsung	560,067	597,274	<i>Direct labor</i>
Biaya produksi tak langsung	3,158,386	2,787,982	<i>Indirect production costs</i>
Total biaya produksi	17,147,672	17,242,165	<i>Total production costs</i>
Persediaan awal barang dalam pengolahan	759,919	520,058	<i>Beginning balance of goods in process</i>
Persediaan akhir barang dalam pengolahan	(686,974)	(759,919)	<i>Ending balance of goods in process</i>
Biaya pokok produksi	17,220,617	17,002,304	<i>Cost of goods manufactured</i>
Pita cukai, PPN dan pajak rokok	37,681,016	35,231,120	<i>Excise duty ribbons, VAT and cigarette tax</i>
	54,901,633	52,233,424	
Persediaan awal barang jadi/ dagangan	4,600,599	3,778,575	<i>Beginning balance of finished goods/ merchandise inventories</i>
Pembelian barang dagangan	122,043	107,926	<i>Purchase of merchandise inventories</i>
Persediaan akhir barang jadi/ dagangan	(4,787,066)	(4,600,599)	<i>Ending balance of finished goods/ merchandise inventories</i>
Barang jadi untuk promosi dan lain-lain	(205,110)	(134,468)	<i>Finished goods for promotion and others</i>
Biaya pokok penjualan rokok dan kertas karton	54,632,099	51,384,858	<i>Cost of sales of cigarettes and paperboard</i>
Biaya pokok penjualan lain-lain	247,863	421,426	<i>Cost of other sales</i>
	54,879,962	51,806,284	

**PT GUDANG GARAM Tbk DAN ENTITAS ANAK/
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(Dalam jutaan Rupiah, kecuali dinyatakan khusus/In millions of Rupiah, unless otherwise specified)

21. BIAYA POKOK PENJUALAN

21. COST OF SALES

	2016	2015	
Rokok dan kertas karton:			<i>Cigarettes and paperboard:</i>
Biaya produksi langsung:			<i>Direct production costs:</i>
Bahan baku yang digunakan	13,478,135	13,429,219	<i>Raw materials used</i>
Upah langsung	624,539	560,067	<i>Direct labor</i>
Biaya produksi tak langsung	3,187,620	3,158,386	<i>Indirect production costs</i>
Total biaya produksi	17,290,294	17,147,672	<i>Total production costs</i>
Persediaan awal barang dalam pengolahan	686,974	759,919	<i>Beginning balance of goods in process</i>
Persediaan akhir barang dalam pengolahan	(796,251)	(686,974)	<i>Ending balance of goods in process</i>
Biaya pokok produksi	17,181,017	17,220,617	<i>Cost of goods manufactured</i>
Pita cukai, PPN dan pajak rokok	42,602,291	37,681,016	<i>Excise duty ribbons, VAT and cigarette tax</i>
	59,783,308	54,901,633	
Persediaan awal barang jadi/ dagangan	4,787,066	4,600,599	<i>Beginning balance of finished goods/ merchandise inventories</i>
Pembelian barang dagangan	152,188	122,043	<i>Purchase of merchandise inventories</i>
Persediaan akhir barang jadi/ dagangan	(4,968,672)	(4,787,066)	<i>Ending balance of finished goods/ merchandise inventories</i>
Barang jadi untuk promosi dan lain-lain	(285,934)	(205,110)	<i>Finished goods for promotion and others</i>
Biaya pokok penjualan rokok dan kertas karton	59,467,956	54,632,099	<i>Cost of sales of cigarettes and paperboard</i>
Biaya pokok penjualan lainnya	189,475	247,863	<i>Cost of other sales</i>
	59,657,431	54,879,962	

**PT GUDANG GARAM Tbk DAN ENTITAS ANAK/
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(Dalam jutaan Rupiah, kecuali dinyatakan khusus/In millions of Rupiah, unless otherwise specified)

21. BIAYA POKOK PENJUALAN

21. COST OF SALES

	2017	2016	
Rokok dan kertas karton:			<i>Cigarettes and paperboard:</i>
Biaya produksi langsung:			<i>Direct production costs:</i>
Bahan baku yang digunakan	13,232,460	13,478,135	<i>Raw materials used</i>
Upah langsung	702,912	624,539	<i>Direct labor</i>
Biaya produksi tak langsung	2,966,097	3,187,620	<i>Indirect production costs</i>
Total biaya produksi	16,901,469	17,290,294	<i>Total production costs</i>
Persediaan awal barang dalam pengolahan	796,251	686,974	<i>Beginning balance of goods in process</i>
Persediaan akhir barang dalam pengolahan	(638,047)	(796,251)	<i>Ending balance of goods in process</i>
Biaya pokok produksi	17,059,673	17,181,017	<i>Cost of goods manufactured</i>
Pita cukai, PPN dan pajak rokok	49,620,618	42,602,291	<i>Excise duty ribbons, VAT and cigarette tax</i>
	66,680,291	59,783,308	
Persediaan awal barang jadi/ dagangan	4,968,672	4,787,066	<i>Beginning balance of finished goods/ merchandise inventories</i>
Pembelian barang dagangan	189,767	152,188	<i>Purchase of merchandise inventories</i>
Persediaan akhir barang jadi/ dagangan	(6,424,958)	(4,968,672)	<i>Ending balance of finished goods/ merchandise inventories</i>
Barang jadi untuk promosi dan lain-lain	(454,629)	(285,934)	<i>Finished goods for promotion and others</i>
Biaya pokok penjualan rokok dan kertas karton	64,959,143	59,467,956	<i>Cost of sales of cigarettes and paperboard</i>
Biaya pokok penjualan lainnya	125,120	189,475	<i>Cost of other sales</i>
	65,084,263	59,657,431	

**PT GUDANG GARAM Tbk DAN ENTITAS ANAK/
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CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN/NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
TAHUN BERAKHIR 31 DESEMBER 2018 DAN 2017/YEARS ENDED 31 DECEMBER 2018 AND 2017
(Dalam jutaan Rupiah, kecuali dinyatakan khusus/In millions of Rupiah, unless otherwise specified)

22. BIAYA POKOK PENJUALAN			22. COST OF SALES
	2018	2017	
Rokok dan kertas karton:			<i>Cigarettes and paperboard:</i>
Biaya produksi langsung:			<i>Direct production costs:</i>
Bahan baku yang digunakan	13,990,688	13,232,460	<i>Raw materials used</i>
Upah langsung	780,139	702,912	<i>Direct labor</i>
Biaya produksi tak langsung	3,250,690	2,966,097	<i>Indirect production costs</i>
Total biaya produksi	18,021,517	16,901,469	<i>Total production costs</i>
Persediaan awal barang dalam pengolahan	638,047	796,251	<i>Beginning balance of goods in process</i>
Persediaan akhir barang dalam pengolahan	(446,250)	(638,047)	<i>Ending balance of goods in process</i>
Biaya pokok produksi	18,213,314	17,059,673	<i>Cost of goods manufactured</i>
Pita cukai, PPN dan pajak rokok	60,081,435	49,620,618	<i>Excise duty ribbons, VAT and cigarette tax</i>
	78,294,749	66,680,291	
Persediaan awal barang jadi/ dagangan	6,424,958	4,968,672	<i>Beginning balance of finished goods/ merchandise inventories</i>
Pembelian barang dagangan	209,366	189,767	<i>Purchase of merchandise inventories</i>
Persediaan akhir barang jadi/ dagangan	(8,253,412)	(6,424,958)	<i>Ending balance of finished goods/ merchandise inventories</i>
Barang jadi untuk promosi dan lain-lain	(344,001)	(454,629)	<i>Finished goods for promotion and others</i>
Biaya pokok penjualan rokok dan kertas karton	76,331,660	64,959,143	<i>Cost of sales of cigarettes and paperboard</i>
Biaya pokok penjualan lainnya	731,676	125,120	<i>Cost of other sales</i>
	77,063,336	65,084,263	

**PT GUDANG GARAM Tbk DAN ENTITAS ANAK/
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TAHUN BERAKHIR 31 DESEMBER 2019 DAN 2018/YEARS ENDED 31 DECEMBER 2019 AND 2018

22. BIAYA POKOK PENJUALAN

22. COST OF SALES

<u>Dalam jutaan Rupiah</u>	<u>2019</u>	<u>2018</u>	<u>In millions of Rupiah</u>
Rokok dan kertas karton:			<i>Cigarettes and paperboard:</i>
Biaya produksi langsung:			<i>Direct production costs:</i>
Bahan baku yang digunakan	15,013,900	13,990,688	<i>Raw materials used</i>
Upah langsung	850,943	780,139	<i>Direct labor</i>
Biaya produksi tak langsung	3,784,183	3,250,690	<i>Indirect production costs</i>
Total biaya produksi	19,649,026	18,021,517	<i>Total production costs</i>
Persediaan awal barang dalam pengolahan	446,250	638,047	<i>Beginning balance of goods in process</i>
Persediaan akhir barang dalam pengolahan	(480,706)	(446,250)	<i>Ending balance of goods in process</i>
Biaya pokok produksi	19,614,570	18,213,314	<i>Cost of goods manufactured</i>
Pita cukai, PPN dan pajak rokok	68,229,128	60,081,435	<i>Excise duty ribbons, VAT and cigarette tax</i>
	87,843,698	78,294,749	
Persediaan awal barang jadi/ dagangan	8,253,412	6,424,958	<i>Beginning balance of finished goods/ merchandise inventories</i>
Pembelian barang dagangan	200,383	209,366	<i>Purchase of merchandise inventories</i>
Persediaan akhir barang jadi/ dagangan	(8,228,497)	(8,253,412)	<i>Ending balance of finished goods/ merchandise inventories</i>
Barang jadi untuk promosi dan lain-lain	(544,937)	(344,001)	<i>Finished goods for promotion and others</i>
Biaya pokok penjualan rokok dan kertas karton	87,524,059	76,331,660	<i>Cost of sales of cigarettes and paperboard</i>
Biaya pokok penjualan lainnya	216,505	731,676	<i>Cost of other sales</i>
	87,740,564	77,063,336	

22. BIAYA POKOK PENJUALAN**22. COST OF SALES**

<u>Dalam jutaan Rupiah</u>	<u>2020</u>	<u>2019</u>	<u>In millions of Rupiah</u>
Rokok dan kertas karton:			<i>Cigarettes and paperboard:</i>
Biaya produksi langsung:			<i>Direct production costs:</i>
Bahan baku yang digunakan	14,099,167	15,013,900	<i>Raw materials used</i>
Upah langsung	912,172	850,943	<i>Direct labor</i>
Biaya produksi tak langsung	3,958,137	3,784,183	<i>Indirect production costs</i>
Total biaya produksi	18,969,476	19,649,026	<i>Total production costs</i>
Persediaan awal barang dalam pengolahan	480,706	446,250	<i>Beginning balance of goods in process</i>
Persediaan akhir barang dalam pengolahan	(589,203)	(480,706)	<i>Ending balance of goods in process</i>
Biaya pokok produksi	18,860,979	19,614,570	<i>Cost of goods manufactured</i>
Pita cukai, PPN dan pajak rokok	78,662,740	68,229,128	<i>Excise duty ribbons, VAT and cigarettes tax</i>
	97,523,719	87,843,698	
Persediaan awal barang jadi/ dagangan	8,228,497	8,253,412	<i>Beginning balance of finished goods/ merchandise inventories</i>
Pembelian barang dagangan	231,034	200,383	<i>Purchase of merchandise inventories</i>
Persediaan akhir barang jadi/ dagangan	(8,723,119)	(8,228,497)	<i>Ending balance of finished goods/ merchandise inventories</i>
			<i>Finished goods for promotion and others</i>
Barang jadi untuk promosi dan lain-lain	(230,499)	(544,937)	
Biaya pokok penjualan rokok dan kertas karton	97,029,632	87,524,059	<i>Cost of sales of cigarettes and paperboard</i>
Biaya pokok penjualan lainnya	59,435	216,505	<i>Cost of other sales</i>
	97,089,067	87,740,564	

**PT GUDANG GARAM Tbk DAN ENTITAS ANAK/
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22. BIAYA POKOK PENJUALAN

22. COST OF SALES

<u>Dalam jutaan Rupiah</u>	<u>2021</u>	<u>2020</u>	<u>In millions of Rupiah</u>
Rokok dan kertas karton:			Cigarettes and paperboard:
Biaya produksi langsung:			Direct production costs:
Bahan baku yang digunakan	14,571,324	14,099,167	Raw materials used
Upah langsung	968,573	912,172	Direct labor
Biaya produksi tak langsung	4,161,255	3,958,137	Indirect production costs
Total biaya produksi	19,701,152	18,969,476	Total production costs
Persediaan awal barang dalam pengolahan	589,203	480,706	Beginning balance of goods in process
Persediaan akhir barang dalam pengolahan	(566,722)	(589,203)	Ending balance of goods in process
Biaya pokok produksi	19,723,633	18,860,979	Cost of goods manufactured
			Excise duty ribbons, VAT and cigarettes tax
Pita cukai, PPN dan pajak rokok	91,099,726	78,662,740	
	110,823,359	97,523,719	
Persediaan awal barang jadi/ barang dagangan	8,723,119	8,228,497	Beginning balance of finished goods/ merchandise inventories
Pembelian barang dagangan	182,527	231,034	Purchase of merchandise inventories
Persediaan akhir barang jadi/ barang dagangan	(8,732,553)	(8,723,119)	Ending balance of finished goods/ merchandise inventories
Barang jadi untuk promosi dan lain-lain	(636,695)	(230,499)	Finished goods for promotion and others
Biaya pokok penjualan rokok dan kertas karton	110,359,757	97,029,632	Cost of sales of cigarettes and paperboard
Biaya pokok penjualan lainnya	248,898	59,435	Cost of other sales
	110,608,655	97,089,067	

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TAHUN BERAKHIR 31 DESEMBER 2022 DAN 2021 /YEARS ENDED 31 DECEMBER 2022 AND 2021

21. BIAYA POKOK PENJUALAN

21. COST OF SALES

<u>Dalam jutaan Rupiah</u>	<u>2022</u>	<u>2021</u>	<u>In millions of Rupiah</u>
Rokok dan kertas karton:			Cigarettes and paperboard:
Biaya produksi langsung:			Direct production costs:
Bahan baku yang digunakan	14,335,838	14,571,324	Raw materials used
Upah langsung	973,797	968,573	Direct labor
Biaya produksi tak langsung	4,111,902	4,161,255	Indirect production costs
Total biaya produksi	19,421,537	19,701,152	Total production costs
Persediaan awal barang dalam pengolahan	566,722	589,203	Beginning balance of goods in process
Persediaan akhir barang dalam pengolahan	(362,317)	(566,722)	Ending balance of goods in process
Biaya pokok produksi	19,625,942	19,723,633	Cost of goods manufactured
Pita cukai, PPN dan pajak rokok	97,593,866	91,099,726	Excise duty ribbons, VAT and cigarettes tax
	117,219,808	110,823,359	
Persediaan awal barang jadi/ barang dagangan	8,732,553	8,723,119	Beginning balance of finished goods/ merchandise inventories
Pembelian barang dagangan	122,847	182,527	Purchase of merchandise inventories
Persediaan akhir barang jadi/ barang dagangan	(12,081,039)	(8,732,553)	Ending balance of finished goods/ merchandise inventories
Barang jadi untuk promosi dan lain-lain	(650,553)	(636,695)	Finished goods for promotion and others
Biaya pokok penjualan rokok dan kertas karton	113,343,616	110,359,757	Cost of sales of cigarettes and paperboard
Biaya pokok penjualan lainnya	243,473	248,898	Cost of other sales
	113,587,089	110,608,655	

**PT GUDANG GARAM Tbk DAN ENTITAS ANAK/
PT GUDANG GARAM Tbk AND SUBSIDIARIES**

CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN/NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
TAHUN BERAKHIR 31 DESEMBER 2023 DAN 2022/YEARS ENDED 31 DECEMBER 2023 AND 2022

21. BIAYA POKOK PENDAPATAN

21. COST OF REVENUE

<u>Dalam jutaan Rupiah</u>	<u>2023</u>	<u>2022</u>	<u>In millions of Rupiah</u>
Rokok dan kertas karton:			Cigarettes and paperboard:
Biaya produksi langsung:			Direct production costs:
Bahan baku yang digunakan	10,697,043	14,335,838	Raw materials used
Upah langsung	949,517	973,797	Direct labor
Biaya produksi tidak langsung	3,900,699	4,111,902	Indirect production costs
Total biaya produksi	15,547,259	19,421,537	Total production costs
Persediaan awal barang dalam pengolahan	362,317	566,722	Beginning balance of goods in process
Persediaan akhir barang dalam pengolahan	(407,184)	(362,317)	Ending balance of goods in process
Biaya pokok produksi	15,502,392	19,625,942	Cost of goods manufactured
Pita cukai, PPN dan pajak rokok	73,297,918	97,593,866	Excise duty ribbons, VAT and cigarettes tax
	88,800,310	117,219,808	
Persediaan awal barang jadi/ barang dagangan	12,081,039	8,732,553	Beginning balance of finished goods/ merchandise inventories
Pembelian barang dagangan	80,507	122,847	Purchase of merchandise inventories
Persediaan akhir barang jadi/ barang dagangan	(7,908,154)	(12,081,039)	Ending balance of finished goods/ merchandise inventories
Barang jadi untuk promosi dan lain-lain	(1,306,189)	(650,553)	Finished goods for promotion and others
Biaya pokok penjualan rokok dan kertas karton	91,747,513	113,343,616	Cost of sales of cigarettes and paperboard
Biaya pokok pendapatan lainnya	12,609,863	243,473	Cost of other revenue
	<u>104,357,376</u>	<u>113,587,089</u>	

22. BIAYA POKOK PENDAPATAN**22. COST OF REVENUE**

<u>Dalam jutaan Rupiah</u>	<u>2024</u>	<u>2023</u>	<u>In millions of Rupiah</u>
Rokok dan kertas karton:			<i>Cigarettes and paperboard:</i>
Biaya produksi langsung:			<i>Direct production costs:</i>
Bahan baku yang digunakan	10,375,710	10,697,043	<i>Raw materials used</i>
Upah langsung	900,674	949,517	<i>Direct labor</i>
Biaya produksi tak langsung	3,743,451	3,900,699	<i>Indirect production costs</i>
Total biaya produksi	15,019,835	15,547,259	<i>Total production costs</i>
Persediaan awal barang dalam pengolahan	407,184	362,317	<i>Beginning balance of goods in process</i>
Persediaan akhir barang dalam pengolahan	(390,296)	(407,184)	<i>Ending balance of goods in process</i>
Biaya pokok produksi	15,036,723	15,502,392	<i>Cost of goods manufactured</i>
Pita cukai, PPN dan pajak rokok	73,631,184	73,297,918	<i>Excise duty ribbons, VAT and cigarettes tax</i>
	88,667,907	88,800,310	
Persediaan awal barang jadi/			<i>Beginning balance of finished goods/</i>
barang dagangan	7,908,154	12,081,039	<i>merchandise inventories</i>
Pembelian barang dagangan	56,258	80,507	<i>Purchase of merchandise inventories</i>
Persediaan akhir barang jadi/			<i>Ending balance of finished goods/</i>
barang dagangan	(8,630,953)	(7,908,154)	<i>merchandise inventories</i>
Barang jadi untuk promosi dan lain-lain	(1,012,267)	(1,306,189)	<i>Finished goods for promotion and others</i>
Biaya pokok penjualan rokok dan kertas karton	86,989,099	91,747,513	<i>Cost of sales of cigarettes and paperboard</i>
Biaya pokok pendapatan lainnya	2,286,760	12,609,863	<i>Cost of other revenue</i>
	89,275,859	104,357,376	

Lampiran 5 Laporan Laba Rugi PT. Gudang Garam Tbk.

**PT GUDANG GARAM Tbk DAN ENTITAS ANAK/
PT GUDANG GARAM Tbk AND SUBSIDIARIES**

LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN/
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
TAHUN BERAKHIR 31 DESEMBER 2015 DAN 2014/YEARS ENDED 31 DECEMBER 2015 AND 2014
(Dalam jutaan rupiah, kecuali dinyatakan khusus/In millions of rupiah, unless otherwise specified)

	Catatan/ Notes	Tahun berakhir 31 Desember/ Year ended 31 December		
		2015	2014*	
Pendapatan	21	70,365,573	65,185,850	Revenue
Biaya pokok penjualan	22	(54,879,962)	(51,806,284)	Cost of sales
Laba bruto		15,485,611	13,379,566	Gross profit
Pendapatan lainnya		124,999	67,845	Other income
Beban usaha	23	(5,579,370)	(4,805,845)	Operating expenses
Beban lainnya		(38,436)	(31,742)	Other expenses
Laba kurs, bersih		72,063	16,700	Foreign exchange gain, net
Laba usaha		10,064,867	8,626,524	Operating profit
Beban bunga		(1,429,592)	(1,371,811)	Interest expense
Laba sebelum pajak penghasilan		8,635,275	7,254,713	Profit before income tax
Beban pajak penghasilan	12	(2,182,441)	(1,822,046)	Income tax expense
Laba		6,452,834	5,432,667	Profit
Penghasilan komprehensif lain				Other comprehensive income
Pos-pos yang tidak akan pernah direklasifikasi ke laba rugi				Items that will never be reclassified to profit or loss
Pengukuran kembali liabilitas imbalan pasti		7,576	(143,134)	Remeasurement of defined benefit liabilities
Pajak penghasilan atas penghasilan komprehensif lain		(1,894)	35,784	Income tax on other comprehensive income
Jumlah penghasilan komprehensif lain		5,682	(107,350)	Total other comprehensive income
Jumlah penghasilan komprehensif		6,458,516	5,325,317	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik entitas induk		6,435,654	5,405,738	Owners of the Company
Kepentingan nonpengendali		17,180	26,929	Non-controlling interest
		6,452,834	5,432,667	
Jumlah penghasilan komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik entitas induk		6,441,336	5,298,386	Owners of the Company
Kepentingan nonpengendali		17,180	26,931	Non-controlling interest
		6,458,516	5,325,317	

**PT GUDANG GARAM Tbk DAN ENTITAS ANAK/
PT GUDANG GARAM Tbk AND SUBSIDIARIES**

LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN/
CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
TAHUN BERAKHIR 31 DESEMBER 2016 DAN 2015/YEARS ENDED 31 DECEMBER 2016 AND 2015
(Dalam jutaan Rupiah, kecuali dinyatakan khusus/In millions of Rupiah, unless otherwise specified)

	Catatan/ Notes	Tahun berakhir 31 Desember/ Year ended 31 December		
		2016	2015	
Pendapatan	20	76,274,147	70,365,573	Revenue
Biaya pokok penjualan	21	(59,657,431)	(54,879,962)	Cost of sales
Laba bruto		16,616,716	15,485,611	Gross profit
Pendapatan lainnya		161,286	124,999	Other income
Beban usaha	22	(6,644,400)	(5,579,370)	Operating expenses
Beban lainnya		(13,515)	(38,436)	Other expenses
Laba kurs, bersih		1,951	72,063	Foreign exchange gain, net
Laba usaha		10,122,038	10,064,867	Operating profit
Beban bunga		(1,190,902)	(1,429,592)	Interest expense
Laba sebelum pajak penghasilan		8,931,136	8,635,275	Profit before income tax
Beban pajak penghasilan	12	(2,258,454)	(2,182,441)	Income tax expense
Laba		6,672,682	6,452,834	Profit
Penghasilan komprehensif lain				Other comprehensive income
Pos-pos yang tidak akan pernah direklasifikasi ke laba rugi				Items that will never be reclassified to profit or loss
Pengukuran kembali liabilitas imbalan pasti	15	(115,412)	7,576	Remeasurement of defined benefit liabilities
Pajak penghasilan atas penghasilan komprehensif lain		28,811	(1,894)	Income tax on other comprehensive income
Jumlah penghasilan komprehensif lain		(86,601)	5,682	Total other comprehensive income
Jumlah penghasilan komprehensif		6,586,081	6,458,516	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik entitas induk		6,677,083	6,435,654	Owners of the Company
Kepentingan nonpengendali		(4,401)	17,180	Non-controlling interest
		6,672,682	6,452,834	
Jumlah penghasilan komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik entitas induk		6,590,482	6,441,336	Owners of the Company
Kepentingan nonpengendali		(4,401)	17,180	Non-controlling interest
		6,586,081	6,458,516	

**PT GUDANG GARAM Tbk DAN ENTITAS ANAK/
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LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN/
CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
TAHUN BERAKHIR 31 DESEMBER 2017 DAN 2016/YEARS ENDED 31 DECEMBER 2017 AND 2016
(Dalam jutaan Rupiah, kecuali dinyatakan khusus/In millions of Rupiah, unless otherwise specified)

	Catatan/ Notes	Tahun berakhir 31 Desember/ Year ended 31 December		
		2017	2016	
Pendapatan	20	83,305,925	76,274,147	Revenue
Biaya pokok penjualan	21	(65,084,263)	(59,657,431)	Cost of sales
Laba bruto		18,221,662	16,616,716	Gross profit
Pendapatan lainnya		166,184	161,286	Other income
Beban usaha	22	(7,103,026)	(6,644,400)	Operating expenses
Beban lainnya		(32,871)	(13,515)	Other expenses
(Rugi) laba kurs, bersih		(14,696)	1,951	Foreign exchange (loss) gain, net
Laba usaha		11,237,253	10,122,038	Operating profit
Beban bunga		(800,741)	(1,190,902)	Interest expense
Laba sebelum pajak penghasilan		10,436,512	8,931,136	Profit before income tax
Beban pajak penghasilan	12	(2,681,165)	(2,258,454)	Income tax expense
Laba		7,755,347	6,672,682	Profit
Penghasilan komprehensif lain				Other comprehensive income
Pos-pos yang tidak akan pernah direklasifikasi ke laba rugi				Items that will never be reclassified to profit or loss
Pengukuran kembali liabilitas imbalan pasti	15	(68,901)	(115,412)	Remeasurement of defined benefit liabilities
Pajak penghasilan atas penghasilan komprehensif lain		17,176	28,811	Income tax on other comprehensive income
Jumlah penghasilan komprehensif lain		(51,725)	(86,601)	Total other comprehensive income
Jumlah penghasilan komprehensif		7,703,622	6,586,081	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik entitas induk		7,753,648	6,677,083	Owners of the Company
Kepentingan nonpengendali		1,699	(4,401)	Non-controlling interest
		7,755,347	6,672,682	
Jumlah penghasilan komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik entitas induk		7,701,923	6,590,482	Owners of the Company
Kepentingan nonpengendali		1,699	(4,401)	Non-controlling interest
		7,703,622	6,586,081	

**PT GUDANG GARAM Tbk DAN ENTITAS ANAK/
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LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN/
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TAHUN BERAKHIR 31 DESEMBER 2018 DAN 2017/YEARS ENDED 31 DECEMBER 2018 AND 2017
(Dalam jutaan Rupiah, kecuali dinyatakan khusus/In millions of Rupiah, unless otherwise specified)

	Catatan/ Notes	Tahun berakhir 31 Desember/ Year ended 31 December		
		2018	2017	
Pendapatan	21	95,707,663	83,305,925	Revenue
Biaya pokok penjualan	22	(77,063,336)	(65,084,263)	Cost of sales
Laba bruto		18,644,327	18,221,662	Gross profit
Pendapatan lainnya		141,440	166,184	Other income
Beban usaha	23	(7,551,057)	(7,103,026)	Operating expenses
Beban lainnya		(112,700)	(32,871)	Other expenses
Laba (rugi) kurs, bersih		34,794	(14,696)	Foreign exchange gain (loss), net
Laba usaha		11,156,804	11,237,253	Operating profit
Beban bunga		(677,562)	(800,741)	Interest expense
Laba sebelum pajak penghasilan		10,479,242	10,436,512	Profit before income tax
Beban pajak penghasilan	12	(2,686,174)	(2,681,165)	Income tax expense
Laba		7,793,068	7,755,347	Profit
Penghasilan komprehensif lain				Other comprehensive income
Pos-pos yang tidak akan pernah direklasifikasi ke laba rugi				Items that will never be reclassified to profit or loss
Pengukuran kembali liabilitas imbalan pasti	16	233,170	(68,901)	Remeasurement of defined benefit liabilities
Pajak penghasilan atas penghasilan komprehensif lain		(58,230)	17,176	Income tax on other comprehensive income
Jumlah penghasilan komprehensif lain		174,940	(51,725)	Total other comprehensive income
Jumlah penghasilan komprehensif		7,968,008	7,703,622	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik entitas induk		7,791,822	7,753,648	Owners of the Company
Kepentingan nonpengendali		1,246	1,699	Non-controlling interest
		7,793,068	7,755,347	
Jumlah penghasilan komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik entitas induk		7,966,762	7,701,923	Owners of the Company
Kepentingan nonpengendali		1,246	1,699	Non-controlling interest
		7,968,008	7,703,622	

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TAHUN BERAKHIR 31 DESEMBER 2019 DAN 2018/YEARS ENDED 31 DECEMBER 2019 AND 2018

Dalam jutaan Rupiah	Catatan/ Notes	Tahun berakhir 31 Desember/ Year ended 31 December		In millions of Rupiah
		2019	2018	
Pendapatan	21	110,523,819	95,707,663	Revenue
Biaya pokok penjualan	22	(87,740,564)	(77,063,336)	Cost of sales
Laba bruto		22,783,255	18,644,327	Gross profit
Pendapatan lainnya		327,433	141,440	Other income
Beban usaha	23	(7,993,256)	(7,551,057)	Operating expenses
Beban lainnya		(24,167)	(112,700)	Other expenses
(Rugi) laba kurs, bersih		(20,175)	34,794	Foreign exchange (loss) gain, net
Laba usaha		15,073,090	11,156,804	Operating profit
Beban bunga		(585,354)	(677,562)	Interest expense
Laba sebelum pajak penghasilan		14,487,736	10,479,242	Profit before income tax
Beban pajak penghasilan	12	(3,607,032)	(2,686,174)	Income tax expense
Laba		10,880,704	7,793,068	Profit
(Rugi) penghasilan komprehensif lain				Other comprehensive (loss) income
Pos-pos yang tidak akan pernah direklasifikasi ke laba rugi				Items that will never be reclassified to profit or loss
Pengukuran kembali liabilitas imbalan pasti	16	(107,327)	233,170	Remeasurement of defined benefit liabilities
Manfaat (beban) pajak penghasilan atas penghasilan komprehensif lain		26,725	(58,230)	Income tax benefit (expense) on other comprehensive income
Jumlah (rugi) penghasilan komprehensif lain		(80,602)	174,940	Total other comprehensive (loss) income
Jumlah penghasilan komprehensif		10,800,102	7,968,008	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik entitas induk		10,880,701	7,791,822	Owners of the Company
Kepentingan nonpengendali		3	1,246	Non-controlling interest
		10,880,704	7,793,068	
Jumlah penghasilan komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik entitas induk		10,800,099	7,966,762	Owners of the Company
Kepentingan nonpengendali		3	1,246	Non-controlling interest
		10,800,102	7,968,008	

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LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN/
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TAHUN BERAKHIR 31 DESEMBER 2020 DAN 2019/YEARS ENDED 31 DECEMBER 2020 AND 2019

<u>Dalam jutaan Rupiah</u>	<u>Catatan/ Notes</u>	<u>Tahun berakhir 31 Desember/ Year ended 31 December</u>		<u>In millions of Rupiah</u>
		<u>2020</u>	<u>2019</u>	
Pendapatan	21	114,477,311	110,523,819	Revenue
Biaya pokok penjualan	22	(97,089,067)	(87,740,564)	Cost of sales
Laba bruto		17,388,244	22,783,255	Gross profit
Pendapatan lainnya		281,559	327,433	Other income
Beban usaha	23	(7,581,497)	(7,993,256)	Operating expenses
Beban lainnya		(3,759)	(24,167)	Other expenses
Rugi kurs, bersih		(38,692)	(20,175)	Foreign exchange loss, net
Laba usaha		10,045,855	15,073,090	Operating profit
Beban bunga		(382,722)	(585,354)	Interest expense
Laba sebelum pajak penghasilan		9,663,133	14,487,736	Profit before income tax
Beban pajak penghasilan	12	(2,015,404)	(3,607,032)	Income tax expense
Laba		7,647,729	10,880,704	Profit
Rugi komprehensif lain				Other comprehensive loss
Pos-pos yang tidak akan pernah direklasifikasi ke laba rugi				Items that will never be reclassified to profit or loss
Pengukuran kembali liabilitas imbalan pasti	16	(70,025)	(107,327)	Remeasurement of defined benefit liabilities
Manfaat pajak penghasilan atas penghasilan komprehensif lain		14,005	26,725	Income tax benefit on other comprehensive income
Jumlah rugi komprehensif lain		(56,020)	(80,602)	Total other comprehensive loss
Jumlah penghasilan komprehensif		7,591,709	10,800,102	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik entitas induk		7,647,725	10,880,701	Owners of the Company
Kepentingan nonpengendali		4	3	Non-controlling interest
		7,647,729	10,880,704	
Jumlah penghasilan komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik entitas induk		7,591,705	10,800,099	Owners of the Company
Kepentingan nonpengendali		4	3	Non-controlling interest
		7,591,709	10,800,102	

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LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN/
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TAHUN BERAKHIR 31 DESEMBER 2021 DAN 2020/YEARS ENDED 31 DECEMBER 2021 AND 2020

Dalam jutaan Rupiah	Catatan/ Notes	Tahun berakhir 31 Desember/ Year ended 31 December		In millions of Rupiah
		2021	2020	
Pendapatan	21	124,881,266	114,477,311	Revenue
Biaya pokok penjualan	22	(110,608,655)	(97,089,067)	Cost of sales
Laba bruto		14,272,611	17,388,244	Gross profit
Pendapatan lainnya		236,677	281,559	Other income
Beban usaha	23	(7,159,938)	(7,581,497)	Operating expenses
Beban lainnya		(4,303)	(3,759)	Other expenses
Laba (rugi) kurs, bersih		16,718	(38,692)	Foreign exchange gain (loss), net
Laba usaha		7,361,765	10,045,855	Operating profit
Beban bunga		(74,919)	(382,722)	Interest expense
Laba sebelum pajak penghasilan		7,286,846	9,663,133	Profit before income tax
Beban pajak penghasilan	12	(1,681,525)	(2,015,404)	Income tax expense
Laba		5,605,321	7,647,729	Profit
Penghasilan komprehensif lain				Other comprehensive income
Pos-pos yang tidak akan pernah direklasifikasi ke laba rugi				Items that will never be reclassified to profit or loss
Pengukuran kembali liabilitas imbalan pasti	16	209,121	(70,025)	Remeasurement of defined benefit liabilities
(Beban) manfaat pajak penghasilan atas penghasilan komprehensif lain		(46,007)	14,005	Income tax (expense) benefit on other comprehensive income
Total penghasilan komprehensif lain		163,114	(56,020)	Total other comprehensive income
Total penghasilan komprehensif		5,768,435	7,591,709	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik entitas induk		5,605,315	7,647,725	Owners of the Company
Kepentingan nonpengendali		6	4	Non-controlling interest
		5,605,321	7,647,729	
Total penghasilan komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik entitas induk		5,768,429	7,591,705	Owners of the Company
Kepentingan nonpengendali		6	4	Non-controlling interest
		5,768,435	7,591,709	

**PT GUDANG GARAM Tbk DAN ENTITAS ANAK/
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LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN/
CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
TAHUN BERAKHIR 31 DESEMBER 2022 DAN 2021/YEARS ENDED 31 DECEMBER 2022 AND 2021

Dalam jutaan Rupiah	Catatan/ Notes	Tahun berakhir 31 Desember/ Year ended 31 December		In millions of Rupiah
		2022	2021	
Pendapatan	20	124,682,692	124,881,266	Revenue
Biaya pokok penjualan	21	(113,587,089)	(110,608,655)	Cost of sales
Laba bruto		11,095,603	14,272,611	Gross profit
Pendapatan lainnya		151,740	236,677	Other income
Beban usaha	22	(7,324,975)	(7,159,938)	Operating expenses
Beban lainnya		(4,268)	(4,303)	Other expenses
(Rugi) laba kurs, bersih		(9,174)	16,718	Foreign exchange (loss) gain, net
Laba usaha		3,908,926	7,361,765	Operating profit
Beban bunga		(262,405)	(74,919)	Interest expense
Laba sebelum pajak penghasilan		3,646,521	7,286,846	Profit before income tax
Beban pajak penghasilan	12	(866,779)	(1,681,525)	Income tax expense
Laba		2,779,742	5,605,321	Profit
Penghasilan komprehensif lain				Other comprehensive income
Pos-pos yang tidak akan pernah direklasifikasi ke laba rugi				Items that will never be reclassified to profit or loss
Pengukuran kembali liabilitas imbalan pasti	15	150,189	209,121	Remeasurement of defined benefit liabilities
Beban pajak penghasilan atas penghasilan komprehensif lain	12	(33,041)	(46,007)	Income tax expense on other comprehensive income
Total penghasilan komprehensif lain		117,148	163,114	Total other comprehensive income
Total penghasilan komprehensif		2,896,890	5,768,435	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik entitas induk		2,779,739	5,605,315	Owners of the Company
Kepentingan nonpengendali		3	6	Non-controlling interest
		2,779,742	5,605,321	
Total penghasilan komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik entitas induk		2,896,887	5,768,429	Owners of the Company
Kepentingan nonpengendali		3	6	Non-controlling interest
		2,896,890	5,768,435	

**PT GUDANG GARAM Tbk DAN ENTITAS ANAK/
PT GUDANG GARAM Tbk AND SUBSIDIARIES**

LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN/
CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
TAHUN BERAKHIR 31 DESEMBER 2023 DAN 2022/YEARS ENDED 31 DECEMBER 2023 AND 2022

Dalam jutaan Rupiah	Catatan/ Notes	Tahun berakhir 31 Desember/ Years ended 31 December		In millions of Rupiah
		2023	2022	
Pendapatan	20	118,952,997	124,682,692	Revenue
Biaya pokok pendapatan	21	(104,357,376)	(113,587,089)	Cost of revenue
Laba bruto		14,595,621	11,095,603	Gross profit
Pendapatan lainnya		177,093	151,740	Other income
Beban usaha	22	(7,334,600)	(7,324,975)	Operating expenses
Beban lainnya		(4,209)	(4,268)	Other expenses
Laba (rugi) kurs, bersih		5,693	(9,174)	Foreign exchange gain (loss), net
Laba usaha		7,439,598	3,908,926	Operating profit
Beban bunga		(578,782)	(262,405)	Interest expense
Laba sebelum pajak penghasilan		6,860,816	3,646,521	Profit before income tax
Beban pajak penghasilan	12	(1,536,300)	(866,779)	Income tax expense
Laba		5,324,516	2,779,742	Profit
Penghasilan komprehensif lain				Other comprehensive income
Pos-pos yang tidak akan pernah direklasifikasi ke laba rugi				Items that will never be reclassified to profit or loss
Pengukuran kembali liabilitas imbalan pasti	15	(11,196)	150,189	Remeasurement of defined benefit liabilities
Manfaat (beban) pajak penghasilan atas penghasilan komprehensif lain	12	2,463	(33,041)	Income tax benefit (expense) on other comprehensive income
Total penghasilan komprehensif lain		(8,733)	117,148	Total other comprehensive income
Total penghasilan komprehensif		5,315,783	2,896,890	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik entitas induk		5,324,514	2,779,739	Owners of the Company
Kepentingan nonpengendali		2	3	Non-controlling interest
		5,324,516	2,779,742	
Total penghasilan komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik entitas induk		5,315,781	2,896,887	Owners of the Company
Kepentingan nonpengendali		2	3	Non-controlling interest
		5,315,783	2,896,890	

**PT GUDANG GARAM Tbk DAN ENTITAS ANAK/
PT GUDANG GARAM Tbk AND SUBSIDIARIES**

LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN/
CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
TAHUN BERAKHIR 31 DESEMBER 2024 DAN 2023/YEARS ENDED 31 DECEMBER 2024 AND 2023

Dalam jutaan Rupiah	Catatan/ Notes	Tahun berakhir 31 Desember/ Years ended 31 December		In millions of Rupiah
		2024	2023	
Pendapatan	21	98,655,483	118,952,997	Revenue
Biaya pokok pendapatan	22	(89,275,859)	(104,357,376)	Cost of revenue
Laba bruto		9,379,624	14,595,621	Gross profit
Pendapatan lainnya		186,447	177,093	Other income
Beban usaha	23	(7,690,356)	(7,334,600)	Operating expenses
Beban lainnya		(4,963)	(4,209)	Other expenses
Laba kurs, bersih		32,708	5,693	Foreign exchange gain, net
Laba usaha		1,903,460	7,439,598	Operating profit
Beban bunga		(502,906)	(578,782)	Interest expense
Laba sebelum pajak penghasilan		1,400,554	6,860,816	Profit before income tax
Beban pajak penghasilan	13	(419,750)	(1,536,300)	Income tax expense
Laba		980,804	5,324,516	Profit
Penghasilan komprehensif lain				Other comprehensive income
Pos-pos yang tidak akan pernah direklasifikasi ke laba rugi				Items that will never be reclassified to profit or loss
Pengukuran kembali liabilitas imbalan pasti	16	93,518	(11,196)	Remeasurement of defined benefit liabilities
(Beban) manfaat pajak penghasilan atas penghasilan komprehensif lain	13	(20,574)	2,463	Income tax (expense) benefit on other comprehensive income
Total penghasilan komprehensif lain		72,944	(8,733)	Total other comprehensive income
Total penghasilan komprehensif		1,053,748	5,315,783	Total comprehensive income
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik entitas induk		980,805	5,324,514	Owners of the Company
Kepentingan nonpengendali		(1)	2	Non-controlling interest
		980,804	5,324,516	
Total penghasilan komprehensif yang dapat diatribusikan kepada:				Total comprehensive income attributable to:
Pemilik entitas induk		1,053,749	5,315,781	Owners of the Company
Kepentingan nonpengendali		(1)	2	Non-controlling interest
		1,053,748	5,315,783	