

## LAMPIRAN

### Lampiran 1. Surat Keterangan Bimbingan



# UNIVERSITAS GALUH FAKULTAS EKONOMI

PROGRAM STUDI MANAJEMEN : TERAKREDITASI "B" SK. NO. 5278/SK/BAN-PT/Akred/SIK/2020  
PROGRAM STUDI AKUNTANSI : TERAKREDITASI "B" SK. NO. 4682/SK/BAN-PT/Akred/SVIII/2020  
Jl. RE. Martadinata No. 150 Telp/Fax. (0265) 772060 - 775374 Ciamis 46251

### SURAT TUGAS MEMBIMBING SKRIPSI

Nomor : 3165/34/ST/AK/DV/XI/2023

Dekan Fakultas Ekonomi Universitas Galuh, dengan ini memberikan tugas membimbing skripsi kepada:

Nama : Eva Faridah, S.E., M.Si.  
Sebagai : Pembimbing I

Nama : Benny Prawiranegara, S.E., M.M.  
Sebagai : Pembimbing II

Dalam penulisan/penyusunan skripsi mahasiswa untuk dan atas:

Nama : Widlawati  
NIM : 3403200018  
Program Studi : Akuntansi  
Judul Skripsi : Pengaruh Biaya Produksi Dan Biaya Promosi Terhadap Laba Usaha

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

Demikian agar dilaksanakan sebagaimana mestinya.

Ciamis, 07 November 2023  
Dekan,  
  
DR. Nurdiana Mulyatini, S.E., M.M.  
NIK 3112770079

#### Tembusan:

1. Yth. Ketua Program Studi;
2. 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 : 750/GIBEL/SK/K/XII/2023

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 : Widiawati  
 NIM : 3403200018  
 Program Studi : AKUNTANSI  
 Semester : VII  
 Alamat : Lingkungan Cisaueun RT. 22 RW 07 kelurahan situbatu Kecamatan Banjar Kota Banjar

Judul Penelitian : Pengaruh biaya produksi dan biaya promosi terhadap laba usaha

Tempat Penelitian : Galeri Investasi Bursa Efek Indonesia Universitas Galuh Ciamis  
 Tahun Data : 2011-2022

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

Dimulai tanggal : 15 November 2023  
 s.d Tanggal : 15 November 2024

Demikian surat keterangan penelitian ini dibuat untuk digunakan sebagaimana mestinya.

  
 18 Desember 2023

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

## Lampiran 3. Pendapatan Laba Usaha PT Mayora Indah Tbk Periode 2011-2022

PT MAYORA INDAH Tbk DAN ANAK PERUSAHAAN				
Laporan Laba Rugi Komprehensif Konsolidasian				
Untuk Tahun-tahun yang Berakhir 31 Desember 2011, 2010 dan 2009				
	Catatan	31 Desember		
		2011	2010	2009
		Rp	Rp	Rp
<b>PENJUALAN BERSIH</b>				
<b>BEBAN POKOK PENJUALAN</b>				
<b>LABA BRUTO</b>	2e.2o.25.32	9.453.865.962.878	7.224.164.991.859	4.777.175.386.540
<b>BEBAN USAHA</b>	2o.26	7.795.454.967.722	5.517.778.681.917	3.643.389.861.180
Penjualan		1.656.411.025.156	1.756.396.309.942	1.133.785.525.261
Umum dan administrasi	2e.2o.27.32	(711.945.016.015)	(792.466.029.483)	(388.591.236.646)
Total Beban Usaha	2p.27	(188.589.032.491)	(140.583.148.431)	(151.007.044.948)
<b>LABA USAHA</b>		(900.534.048.506)	(933.051.178.914)	(529.598.281.892)
<b>PENGHASILAN (BEBAN) LAIN-LAIN</b>		757.876.976.650	773.335.131.028	613.187.243.759
Penghasilan bunga	2e.26.32	8.012.935.475	9.988.243.226	20.264.352.484
Keuntungan penjualan aset tetap	2i.10	4.133.311.201	2.599.408.451	2.137.318.613
Penghasilan sewa	2e.2m.32	2.512.800.000	2.160.891.360	2.263.496.500
Amortisasi goodwill negatif	2c.18	-	138.295.388	138.295.388
Beban bunga	29	(123.856.315.729)	(87.782.627.567)	(98.183.758.504)
Pendapatan bagi hasil sukuk				(27.500.000.000)
Mudharabah	18	(27.500.000.000)	(27.500.000.000)	(7.215.098.988)
Kerugian kurs mata uang asing - bersih	2d	(11.299.798.838)	(19.353.408.414)	(1.158.783.448)
Lain-lain - bersih		16.561.806.750	5.372.914.080	(1.158.783.448)
Beban Lain-lain - Bersih		(131.436.158.941)	(114.976.263.575)	(109.253.687.954)
<b>LABA SEBELUM PAJAK</b>		626.440.817.709	658.358.947.453	503.933.578.805
<b>BEBAN PAJAK</b>	2q.31			
Pajak kini		139.706.411.100	157.539.569.230	129.347.496.410
Pajak tangguhan		3.248.253.932	1.564.106.711	(7.916.929.351)
<b>LABA TAHUN BERJALAN</b>		483.486.152.677	499.855.171.512	382.503.008.746
<b>PENDAPATAN KOMPREHENSIF LAIN</b>		340.077.011	2.325.497.161	2.590.610.783
Selisih kurs karena penjabaran laporan keuangan				
<b>PENDAPATAN KOMPREHENSIF LAIN SETELAH PAJAK PENGHASILAN</b>		340.077.011	2.325.497.161	2.590.610.783
<b>LABA KOMPREHENSIF</b>		483.826.229.688	501.980.668.673	385.093.619.529
Labu yang dapat diatribusikan kepada:				
Pemilik ekuitas induk		471.027.671.566	484.086.202.515	372.157.912.334
Keperentingan non-pengendali		12.458.261.111	15.568.968.997	10.345.096.412
<b>LABA KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:</b>		483.486.152.677	499.855.171.512	382.503.008.746
Labu komprehensif yang dapat diatribusikan kepada:				
Pemilik ekuitas induk		471.367.948.577	486.411.899.676	374.748.523.117
Keperentingan non-pengendali		12.458.261.111	15.568.968.997	10.345.096.412
<b>LABA PER SAHAM</b>	2b.2i	483.826.229.688	501.980.668.673	385.093.619.529
		614	631	485

PT MAYORA INDAH Tbk DAN ENTITAS ANAK  
Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian  
Untuk Tahun-tahun yang Berakhir 31 Desember 2015 dan 2014  
(Angka-angka Disajikan dalam Rupiah, kecuali Dinyatakan Lain)

PT MAYORA INDAH Tbk AND ITS SUBSIDIARIES  
Consolidated Statements of Profit or Loss and Other Comprehensive Income  
For the Years Ended December 31, 2015 and 2014  
(Figures are Presented in Rupiah, unless Otherwise Stated)

	2015	Catatan/ Notes	Disajikan Kembali/ As Restated (Catatan/Note 36) 2014	
PENJUALAN BERSIH	14.818.730.635.847	23	14.109.080.278.258	NET SALES
BEBAN POKOK PENJUALAN	<u>10.620.394.515.840</u>	24	<u>11.633.862.460.470</u>	COST OF GOODS SOLD
LABA BRUTO	<u>4.198.336.120.007</u>		<u>2.475.217.817.788</u>	GROSS PROFIT
BEBAN USAHA				OPERATING EXPENSES
Beban penjualan	1.876.101.745.837	25	1.283.950.832.627	Selling
Beban umum dan administrasi	<u>459.613.541.413</u>	25	<u>390.410.942.140</u>	General and administrative
Jumlah Beban Usaha	<u>2.335.715.287.020</u>		<u>1.644.361.774.767</u>	Total Operating Expenses
LABA USAHA	<u>1.862.620.832.987</u>		<u>890.856.043.021</u>	INCOME FROM OPERATIONS
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Beban bunga	(378.051.540.837)	27	(358.432.961.457)	Interest expense
Labu (rugi) selisih kurs mata uang asing - bersih	151.963.644.905		(18.524.885.783)	Gain (loss) on foreign exchange - net
Pendapatan bagi hasil Sukuk Mudharabah	(20.005.610.000)	18	(20.891.615.252)	Sukuk Mudharabah income sharing
Pendapatan bunga	16.986.949.052	28	32.667.875.095	Interest income
Keuntungan penjualan aset tetap	1.234.954.839	9	1.817.315.115	Gain on sale of property, plant and equipment
Lain-lain - bersih	<u>7.143.535.718</u>		<u>1.777.945.885</u>	Others - net
Beban Lain-lain - bersih	<u>(222.120.067.180)</u>		<u>(361.586.327.387)</u>	Other Expenses - net
LABA SEBELUM PAJAK	<u>1.640.494.765.801</u>		<u>529.267.706.614</u>	INCOME BEFORE TAX
BEBAN (PENGHASILAN) PAJAK		29		TAX EXPENSE (BENEFIT)
Pajak kis	386.435.802.950		123.093.528.095	Current tax
Pajak tanggahan	<u>3.625.834.291</u>		<u>(3.444.518.835)</u>	Deferred tax
Beban pajak	<u>380.261.637.241</u>		<u>119.640.017.130</u>	Tax expense
LABA BERSIH	<u>1.250.233.128.560</u>		<u>409.618.689.484</u>	NET INCOME
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak akan diklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit and loss -
Pengukuran kembali liabilitas imbalan kerja jangka panjang	26.887.030.660	20	(26.431.578.971)	Remeasurement of long-term employee benefits liability
Pajak yang terkait penghasilan komprehensif lain	<u>(4.499.048.596)</u>		<u>5.020.790.363</u>	Tax relating to other comprehensive income
	<u>16.219.091.154</u>		<u>(21.421.770.608)</u>	
Pos yang akan diklasifikasi ke laba rugi				Item that will be reclassified subsequently to profit and loss -
Selisih kurs penjabaran	<u>67.103.686</u>		<u>2.530.142.488</u>	Exchange differences on translating foreign subsidiary
PENGHASILAN (RUGI) KOMPREHENSIF LAIN SETELAH PAJAK	<u>91.285.132.046</u>		<u>(18.891.637.120)</u>	OTHER COMPREHENSIVE INCOME (LOSS) - NET OF TAX
JUMLAH LABA KOMPREHENSIF	<u>1.295.519.320.600</u>		<u>390.727.052.364</u>	TOTAL COMPREHENSIVE INCOME
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSKAN KEPADA:				TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:
Pemilik entitas induk	1.230.020.581.468		403.432.149.430	Owners of the Company
Keperwakilan nonpengendali	<u>30.212.547.102</u>		<u>8.185.540.054</u>	Non-controlling interests
	<u>1.250.233.128.560</u>		<u>409.618.689.484</u>	
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik entitas induk	1.238.098.172.071		394.701.765.529	Owners of the Company
Keperwakilan nonpengendali	<u>30.421.146.529</u>	22	<u>8.025.286.825</u>	Non-controlling interests
	<u>1.295.519.320.600</u>		<u>390.727.052.364</u>	
LABA PER SAHAM	<u>1.264</u>	30	<u>451</u>	EARNINGS PER SHARE

	Catatan/ Notes	2017	2016	
<b>PENJUALAN BERSIH</b>	23	20.810.873.940.473	18.348.959.898.358	<b>NET SALES</b>
<b>BEBAN POKOK PENJUALAN</b>	24	15.841.819.191.077	13.448.537.442.448	<b>COST OF GOODS SOLD</b>
<b>LABA BRUTO</b>		4.970.054.750.396	4.900.422.455.910	<b>GROSS PROFIT</b>
<b>BEBAN USAHA</b>	25			<b>OPERATING EXPENSES</b>
Beban penjualan		1.608.487.278.891	2.078.013.781.857	Selling
Beban umum dan administrasi		605.008.098.455	607.168.421.288	General and administrative
Jumlah Beban Usaha		2.214.495.367.346	2.685.182.203.045	Total Operating Expenses
<b>LABA USAHA</b>		2.400.559.388.050	2.215.240.242.867	<b>PROFIT FROM OPERATIONS</b>
<b>PENGHASILAN (BEBAN) LAIN-LAIN</b>				<b>OTHER INCOME (EXPENSES)</b>
Beban bunga	27	(388.823.167.817)	(388.714.077.483)	Interest expense
Pendapatan bagi hasil Sukuk Mudharabah	18	(7.393.536.955)	(20.825.810.850)	Sukuk Mudharabah income sharing
Labu (rugi) selisih kurs mata uang asing - bersih		91.393.499.350	(124.328.281.281)	Gain (loss) on foreign exchange - net
Penghasilan bunga	28	30.492.708.778	14.887.782.240	Interest income
Keuntungan penjualan aset tetap	9	3.094.131.489	2.401.899.898	Gain on sale of property, plant and equipment
Lain-lain - bersih	28	(10.279.429.219)	15.007.233.711	Others - net
Beban Lain-lain - bersih		(273.874.784.578)	(689.588.973.829)	Other Expenses - net
<b>LABA SEBELUM PAJAK</b>		2.186.884.603.474	1.645.883.269.238	<b>PROFIT BEFORE TAX</b>
<b>BEBAN (PENGHASILAN) PAJAK</b>	30			<b>TAX EXPENSE (BENEFIT)</b>
Pajak kini		575.727.778.560	475.283.108.250	Current tax
Pajak tangguhan		(19.797.055.919)	(19.275.966.677)	Deferred tax
Beban pajak		555.930.722.641	457.007.141.573	Tax Expense
<b>LABA TAHUN BERJALAN</b>		1.630.953.880.833	1.188.876.127.665	<b>PROFIT FOR THE YEAR</b>
<b>PENGHASILAN (RUGI) KOMPREHENSIF LAIN</b>				<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit or loss
Pengukuran kembali liabilitas imbalan pensi	29	(78.310.845.890)	(80.089.504.294)	Remeasurement of long-term employee benefits liability
Pajak yang terkait pos yang tidak akan direklasifikasi ke laba rugi	30	19.079.181.423	16.087.309.045	Tax relating to item that will not be reclassified subsequently to profit or loss
Pos yang akan direklasifikasi ke laba rugi		(87.237.484.270)	(44.823.084.249)	Item that will be reclassified subsequently to profit or loss
Selisih kurs penjabaran entitas anak luar negeri		(3.575.823.391)	1.862.743.182	Exchange differences on translation of a foreign subsidiary
<b>RUGI KOMPREHENSIF LAIN SETELAH PAJAK</b>		(60.813.407.661)	(42.959.321.087)	<b>OTHER COMPREHENSIVE LOSS - NET OF TAX</b>
<b>JUMLAH PENGHASILAN KOMPREHENSIF</b>		1.570.140.473.232	1.145.716.806.578	<b>TOTAL COMPREHENSIVE INCOME</b>
<b>JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:</b>				<b>TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:</b>
Pemilik entitas induk		1.384.441.049.254	1.384.950.312.035	Owners of the Company
Keperwakilan nonpengendali		38.512.781.630	33.725.815.630	Non-controlling interests
		1.630.953.880.883	1.388.676.127.665	
<b>JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:</b>				<b>TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:</b>
Pemilik entitas induk		1.534.112.298.194	1.312.343.705.855	Owners of the Company
Keperwakilan nonpengendali	22	38.028.187.038	33.373.100.723	Non-controlling interests
		1.572.140.473.232	1.345.716.806.578	
<b>LABA PER SAHAM</b>	31	71	61	<b>EARNINGS PER SHARE</b>

	Catatan/ Kode	2019	2018	
PEJUALAN BERSIH	22	25.028.739.472.547	24.060.802.306.725	NET SALES
BEBAN POKOK PEJUALAN	23	17.108.498.526.032	17.664.148.866.076	COST OF GOODS SOLD
LABA BRUTO		7.917.240.946.515	6.396.653.500.647	GROSS PROFIT
BEBAN USAHA	24			OPERATING EXPENSES
Beban penjualan		4.027.906.830.485	3.048.588.342.082	Selling
Beban umum dan administrasi		718.889.561.996	723.203.160.660	General and administrative
Jumlah Beban Usaha		4.744.976.396.481	3.768.791.522.641	Total Operating Expenses
LABA USAHA		3.172.264.551.034	2.627.862.008.006	PROFIT FROM OPERATIONS
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Beban bunga	25	(359.074.879.758)	(492.638.756.730)	Interest expense
(Rugi) Laba selisih kurs mata uang asing - bersih		(206.361.946.932)	163.690.127.162	(Loss) Gain on foreign exchange - net
Penghasilan bunga	26	52.352.843.077	49.799.131.766	Interest income
Keuntungan penjualan aset tetap	9	2.387.569.967	1.709.961.216	Gain on sale of property, plant and equipment
Lain-lain - bersih	27	38.868.423.523	34.490.827.444	Others - net
Beban lain-lain - bersih		(467.737.970.023)	(245.949.606.651)	Other Expenses - net
LABA SEBELUM PAJAK		2.704.488.581.011	2.381.942.196.855	PROFIT BEFORE TAX
BEBAN (PENGHASILAN) PAJAK	28			TAX EXPENSE (BENEFIT)
Pajak kini		673.306.449.500	644.804.260.250	Current tax
Pajak tangguhan		(8.244.075.253)	(23.316.371.699)	Deferred tax
Beban pajak		665.062.374.247	621.507.918.551	Tax Expense
LABA TAHUN BERJALAN		2.039.426.206.764	1.760.434.288.304	PROFIT FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Poa yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit or loss
Pengukuran kembali liabilitas imbalan pensi	29	(28.132.575.812)	59.926.517.294	Remeasurement of long-term employee benefits liability
Pajak yang terkait poa yang tidak akan direklasifikasi ke laba rugi	29	7.003.143.953	(14.961.704.324)	Tax relating to item that will not be reclassified subsequently to profit or loss
Poa yang akan direklasifikasi ke laba rugi		(21.069.431.859)	44.945.112.970	Item that will be reclassified subsequently to profit or loss
Poa yang akan direklasifikasi ke laba rugi				Item that will be reclassified subsequently to profit or loss
Selisih kurs penjabaran entitas anak luar negeri		1.745.730.744	(631.260.077)	Exchange differences on translation of a foreign subsidiary
PENGHASILAN (RUGI) KOMPREHENSIF LAIN SETELAH PAJAK		(18.353.701.115)	44.313.852.833	OTHER COMPREHENSIVE INCOME (LOSS) - NET OF TAX
JUMLAH PENGHASILAN KOMPREHENSIF		2.021.072.505.649	1.804.748.133.197	TOTAL COMPREHENSIVE INCOME
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:
Pemilik entitas induk		1.997.766.412.099	1.716.366.970.266	Owners of the Company
Keperwakilan nonpengendali		51.648.794.668	44.076.410.038	Non-controlling interests
		2.039.426.206.764	1.760.434.288.304	
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik entitas induk		1.998.620.673.605	1.760.363.015.600	Owners of the Company
Keperwakilan nonpengendali	21	51.429.833.044	44.465.117.697	Non-controlling interests
		2.020.050.506.649	1.804.748.133.197	
LABA PER SAHAM	30	89	77	EARNINGS PER SHARE

	2021	Catatan/ Note	2020	
PENJUALAN BERSIH	27.004.558.322.183	24	24.470.953.742.551	NET SALES
BEBAN POKOK PENJUALAN	20.981.574.813.780	25	17.177.830.702.596	COST OF GOODS SOLD
LABA KOTOR	6.022.983.508.403		7.293.123.039.955	GROSS PROFIT
BEBAN USAHA		26		OPERATING EXPENSES
Penjualan	4.539.447.037.033		3.709.334.916.545	Selling
Umum dan administrasi	811.230.587.245		698.929.849.595	General and administrative
Jumlah Beban Usaha	5.350.677.624.278		4.408.264.766.140	Total Operating Expenses
LABA USAHA	1.772.315.814.125		2.884.858.273.815	OPERATING PROFIT
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Keuntungan selisih kurs mata uang asing - bersih	49.625.744.235		116.966.940.060	Gain on foreign exchange - net
Penghasilan bunga	23.187.159.295	27	51.405.459.416	Interest income
Keuntungan penjualan aset tetap	2.479.899.330	9	1.955.163.072	Gain on sale of property, plant and equipment
Beban bunga	(303.595.214.640)	28	(358.822.396.007)	Interest expense
Lain-lain - bersih	29.579.593.293	29	35.426.049.401	Other - net
Beban Lain-lain - bersih	(222.667.957.409)		(147.037.914.216)	Other Expenses - net
LABA SEBELUM PAJAK	1.549.648.656.686		2.853.890.379.836	PROFIT BEFORE TAX
BEBAN PAJAK		31		TAX EXPENSE
Pajak kini	299.373.749.139		576.418.381.880	Current tax
Pajak tangguhan	42.222.160.897		9.303.383.411	Deferred tax
Beban pajak	341.595.910.036		585.721.765.291	Tax expense
LABA TAHUN BERJALAN	1.211.052.647.650		2.026.168.614.545	PROFIT FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak akan diklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit or loss
Pengukuran kembali liabilitas imbalan pensiun	114.325.477.630	30	(53.741.440.323)	Remeasurement of long-term employee benefits liability
Pajak yang terkait pos yang tidak akan diklasifikasi ke laba rugi	(25.151.605.123)	31	14.023.115.871	Tax relating to item that will not be reclassified subsequently to profit or loss
	89.173.872.507		(49.718.324.452)	
Pos yang akan diklasifikasi ke laba rugi				Item that will be reclassified subsequently to profit or loss -
Selisih kurs penjabaran entitas anak luar negeri	(4.901.756.753)		(3.048.177.235)	Exchange differences on translation of a foreign subsidiary
PENGHASILAN (RUGI) KOMPREHENSIF LAIN SETELAH PAJAK	84.272.063.904		(53.694.600.685)	OTHER COMPREHENSIVE INCOME (LOSS) - NET OF TAX
JUMLAH PENGHASILAN KOMPREHENSIF	1.295.324.711.557		2.044.804.013.867	TOTAL COMPREHENSIVE INCOME
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:
Pemilik entitas induk	1.189.568.550.757		2.060.631.890.945	Owners of the Parent Company
Kepentingan nonpengendali	24.454.057.166		37.536.663.703	Non-controlling interests
	1.211.052.647.923		2.098.168.514.648	
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik entitas induk	1.270.289.030.521		2.007.479.695.094	Owners of the Parent Company
Kepentingan nonpengendali	25.035.104.356	32	57.134.129.873	Non-controlling interests
	1.295.324.711.877		2.044.604.013.967	
LABA PER BAHAM	83	32	62	EARNINGS PER SHARE



	2022	Catatan/ Notes	2021	
PENJUALAN BERSIH	30.666.405.967.404	25	27.904.558.322.183	NET SALES
BEBAN POKOK PENJUALAN	23.829.982.628.480	28	20.981.574.813.790	COST OF GOODS SOLD
LABA KOTOR	6.836.423.338.924		6.922.983.508.403	GROSS PROFIT
BEBAN USAHA		27		OPERATING EXPENSES
Perjualan	3.708.573.358.051		4.539.447.007.003	Selling
Umum dan administratif	697.735.329.172		611.220.587.245	General and administrative
Jumlah Beban Usaha	4.406.308.687.223		5.150.667.594.248	Total Operating Expenses
LABA USAHA	2.430.114.651.701		1.772.315.914.155	OPERATING PROFIT
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Keuntungan selisih kurs mata uang asing - bersih	390.307.461.940		46.825.744.255	Gain on foreign exchange - net
Penghasilan bunga	30.709.263.481	28	23.187.158.298	Interest income
Keuntungan penjualan aset tetap	2.070.990.244	10	2.475.359.330	Gain on sale of property, plant and equipment
Beban bunga	(389.182.677.897)	29	(320.535.214.640)	Interest expense
Lain-lain - bersih	89.038.826.465	30	25.579.595.290	Others - net
Penghasilan (Beban) Lain-lain - bersih	72.942.676.233		(222.867.357.499)	Other Income (Expense) - net
LABA SEBELUM PAJAK	2.503.057.517.934		1.549.448.556.656	PROFIT BEFORE TAX
BEBAN PAJAK		32		TAX EXPENSE
Pajak kini	521.483.045.990		296.373.748.138	Current tax
Pajak tangguhan	14.509.933.905		42.222.180.597	Deferred tax
Beban pajak	535.992.979.895		338.595.928.735	Tax expense
LABA TAHUN BERJALAN	1.970.064.538.149		1.211.052.647.923	PROFIT FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak akan diklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit or loss
Pengukuran kembali liabilitas imbalan pensi	39.877.020.963	31	114.325.477.830	Remeasurement of long-term employee benefits liability
Pajak yang terkait pos yang tidak akan diklasifikasi ke laba rugi	(8.774.849.494)	32	(25.151.605.123)	Tax relating to items that will not be reclassified subsequently to profit or loss
	31.102.171.469		89.173.872.707	
Pos yang akan diklasifikasi ke laba rugi				Item that will be reclassified subsequently to profit or loss -
Selisih kurs penjabaran entitas anak luar negeri	6.597.431.487		(4.901.789.783)	Exchange differences on translation of a foreign subsidiary
PENGHASILAN KOMPREHENSIF LAIN SETELAH PAJAK	37.669.652.956		84.272.083.524	OTHER COMPREHENSIVE INCOME - NET OF TAX
JUMLAH PENGHASILAN KOMPREHENSIF	2.007.764.201.105		1.295.324.731.877	TOTAL COMPREHENSIVE INCOME
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:
Pemilik entitas induk	1.842.229.752.036		1.185.598.590.757	Owners of the Parent Company
Keperwakilan nonpengendali	27.834.799.113		24.454.057.186	Non-controlling interests
	1.870.064.538.149		1.211.052.647.953	
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik entitas induk	1.979.228.144.474		1.270.289.630.521	Owners of the Parent Company
Keperwakilan nonpengendali	28.536.056.631	24	25.055.101.356	Non-controlling interests
	2.007.764.201.105		1.295.324.731.877	
LABA PER SAHAM	87	33	53	BASIC EARNINGS PER SHARE



## Lampiran 4. Biaya Produksi

### 26. Beban Pokok Penjualan

	30 Juni 2011 Rp	30 Juni 2010 Rp
Bahan baku dan pembungkus yang digunakan	3.058.746.816.807	2.212.130.559.541
Tenaga kerja langsung	159.549.698.439	110.027.892.744
Biaya produksi tidak langsung	<u>379.059.031.760</u>	<u>294.394.006.506</u>
<b>Jumlah Biaya Produksi</b>	<b>3.597.355.547.006</b>	<b>2.616.552.458.791</b>
Persediaan barang dalam proses		
Awal tahun	19.988.774.003	26.479.799.094
Akhir tahun (Catatan 7)	<u>(95.823.599.793)</u>	<u>(42.179.218.593)</u>
<b>Beban Pokok Produksi</b>	<b>3.521.520.721.216</b>	<b>2.600.853.039.292</b>
Persediaan barang jadi		
Awal tahun	97.173.991.329	73.403.370.963
Sampel dan barang rusak	-	-
Akhir tahun (Catatan 7)	<u>(156.395.097.485)</u>	<u>(119.967.124.674)</u>
<b>Beban Pokok Penjualan</b>	<b><u>3.462.299.615.060</u></b>	<b><u>2.554.289.285.581</u></b>

Tidak terdapat pembelian kepada satu pihak yang melebihi 10% dari jumlah pembelian untuk periode enam bulan yang berakhir 30 Juni 2011 dan 2010.

### 25. Beban Pokok Penjualan

### 25. Cost of Goods Sold

	2013	2012	
Bahan baku dan pembungkus yang digunakan	7.756.841.119.236	7.424.993.364.995	Raw and packing materials used
Tenaga kerja langsung	576.032.016.171	430.537.729.924	Direct labor
Biaya produksi tidak langsung	<u>652.494.351.014</u>	<u>565.966.485.067</u>	Factory overhead
<b>Jumlah Biaya Produksi</b>	<b>9.167.367.486.423</b>	<b>8.441.497.580.006</b>	<b>Total Manufacturing Costs</b>
Persediaan barang dalam proses			Work in process
Awal tahun	299.761.726.019	63.847.604.415	At beginning of year
Akhir tahun (Catatan 6)	<u>(346.726.439.663)</u>	<u>(299.761.726.019)</u>	At end of year (Note 6)
<b>Beban Pokok Produksi</b>	<b>9.136.422.776.759</b>	<b>8.205.563.656.402</b>	<b>Cost of Goods Manufactured</b>
Persediaan barang jadi			Finished goods
Awal tahun	171.496.216.051	130.942.111.041	At beginning of year
Akhir tahun (Catatan 6)	<u>(213.747.701.257)</u>	<u>(171.496.216.051)</u>	At end of year (Note 6)
<b>Beban Pokok Penjualan</b>	<b><u>9.096.171.291.553</u></b>	<b><u>8.165.009.551.392</u></b>	<b>Cost of Goods Sold</b>

Tidak terdapat pembelian kepada satu pihak yang melebihi 10% dari jumlah pendapatan bersih pada tahun 2013 dan 2012.

There were no purchases from any party which exceeded 10% of total net revenues in 2013 and 2012.

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**24. Beban Pokok Penjualan**

**24. Cost of Goods Sold**

	2015	2014	
Bahan baku dan pembungkus yang digunakan	7.930.102.784.449	9.649.968.287.757	Raw and packing materials used
Tenaga kerja langsung	689.758.691.824	696.581.505.762	Direct labor
Biaya produksi tidak langsung	<u>1.731.924.632.210</u>	<u>1.528.218.968.646</u>	Factory overhead
Jumlah Biaya Produksi	10.351.786.108.483	11.874.768.762.165	Total Manufacturing Costs
Persediaan barang dalam proses			Work in process
Awal tahun	542.758.711.898	348.726.439.683	At beginning of year
Akhir tahun (Catatan 6)	<u>(293.010.131.373)</u>	<u>(542.758.711.898)</u>	At end of year (Note 6)
Beban Pokok Produksi	10.601.534.689.008	11.680.736.489.950	Cost of Goods Manufactured
Persediaan barang jadi			Finished goods
Awal tahun	260.621.721.737	213.747.701.257	At beginning of year
Akhir tahun (Catatan 6)	<u>(241.761.894.905)</u>	<u>(260.621.721.737)</u>	At end of year (Note 6)
Beban Pokok Penjualan	<u>10.620.394.515.840</u>	<u>11.633.862.469.470</u>	Cost of Goods Sold

Tidak terdapat pembelian kepada satu pihak yang melebihi 10% dari jumlah penjualan bersih pada 2015 dan 2014.

There were no purchases from any party which exceeded 10% of total net sales in 2015 and 2014.

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**24. Beban Pokok Penjualan**

**24. Cost of Goods Sold**

	2017	2016	
Bahan baku dan pembungkus yang digunakan	12.214.560.325.662	10.935.414.476.503	Raw and packing materials used
Tenaga kerja langsung	1.042.060.864.342	950.891.663.508	Direct labor
Biaya produksi tidak langsung	<u>2.175.452.774.455</u>	<u>2.078.198.543.483</u>	Factory overhead
Jumlah Biaya Produksi	15.432.073.964.459	13.964.504.683.494	Total Manufacturing Costs
Persediaan barang dalam proses			Work in process
Awal tahun	746.341.540.285	293.010.131.373	At beginning of year
Akhir tahun (Catatan 6)	<u>(359.551.277.420)</u>	<u>(746.341.540.285)</u>	At end of year (Note 6)
Beban Pokok Produksi	15.818.864.227.324	13.511.173.274.582	Cost of Goods Manufactured
Persediaan barang jadi			Finished goods
Awal tahun	303.397.727.041	241.761.894.905	At beginning of year
Akhir tahun (Catatan 6)	<u>(280.642.763.288)</u>	<u>(303.397.727.041)</u>	At end of year (Note 6)
Beban Pokok Penjualan	<u>15.841.619.191.077</u>	<u>13.449.537.442.446</u>	Cost of Goods Sold

Tidak terdapat pembelian kepada satu pihak yang melebihi 10% dari jumlah penjualan bersih untuk tahun-tahun yang berakhir 31 Desember 2017 dan 2016.

There were no purchases from any party which exceeded 10% of total net sales for the years ended December 31, 2017 and 2016.



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**23. Beban Pokok Penjualan**

**23. Cost of Goods Sold**

	2019	2018	
Bahan baku dan pembungkus yang digunakan	13.282.287.699.652	14.912.859.631.768	Raw and packing materials used
Tenaga kerja langsung	1.249.020.013.269	1.192.656.462.187	Direct labor
Biaya produksi tidak langsung	2.425.565.821.474	2.380.008.372.265	Factory overhead
Jumlah Biaya Produksi	16.956.873.534.395	18.485.524.466.220	Total Manufacturing Costs
Persediaan barang dalam proses			Work in process
Awal periode	1.186.829.408.636	359.551.277.420	At beginning of period
Akhir periode (Catatan 6)	(1.076.480.745.915)	(1.186.829.408.636)	At end of period (Note 6)
Beban Pokok Produksi	17.067.222.197.116	17.658.246.335.004	Cost of Goods Manufactured
Persediaan barang jadi			Finished goods
Awal periode	274.740.233.214	280.642.763.288	At beginning of period
Akhir periode (Catatan 6)	(232.463.904.298)	(274.740.233.214)	At end of period (Note 6)
Beban Pokok Penjualan	17.109.498.526.032	17.664.148.865.078	Cost of Goods Sold

Tidak terdapat pembelian kepada satu pihak yang melebihi 10% dari jumlah penjualan bersih untuk tahun-tahun yang berakhir 31 Desember 2019 dan 2018.

There were no purchases from any party which exceeded 10% of total net sales for the years ended December 31, 2019 and 2018.

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**25. Beban Pokok Penjualan**

**25. Cost of Goods Sold**

	2021	2020	
Bahan baku dan pembungkus yang digunakan	16.543.412.540.313	12.694.461.336.609	Raw and packing materials used
Tenaga kerja langsung	1.451.112.285.613	1.369.274.922.584	Direct labor
Biaya produksi tidak langsung	3.035.564.401.672	2.733.806.497.712	Factory overhead
Jumlah Biaya Produksi	21.030.089.227.598	16.797.542.756.905	Total Manufacturing Costs
Persediaan barang dalam proses			Work in process
Awal periode	599.005.901.803	1.076.480.745.915	At beginning of period
Akhir periode (Catatan 6)	(601.503.982.857)	(599.005.901.803)	At end of period (Note 6)
Beban Pokok Produksi	21.027.591.146.544	17.275.017.601.017	Cost of Goods Manufactured
Persediaan barang jadi			Finished goods
Awal periode	329.650.722.349	232.463.904.298	At beginning of period
Akhir periode (Catatan 6)	(375.667.055.113)	(329.650.722.349)	At end of period (Note 6)
Beban Pokok Penjualan	20.981.574.813.780	17.177.830.782.966	Cost of Goods Sold

Tidak terdapat pembelian kepada satu pihak yang melebihi 10% dari jumlah penjualan bersih untuk tahun-tahun yang berakhir 31 Desember 2021 dan 2020.

There were no purchases from any party which exceeded 10% of total net sales for the years ended December 31, 2021 and 2020.

26. Beban Pokok Penjualan

26. Cost of Goods Sold

	2022	2021	
Bahan baku dan pembungkus yang digunakan	19.339.457.470.745	16.543.412.540.313	Raw and packing materials used
Tenaga kerja langsung	1.462.095.049.755	1.451.112.285.613	Direct labor
Biaya produksi tidak langsung	3.195.337.039.865	3.035.564.401.672	Factory overhead
Jumlah Biaya Produksi	23.996.889.560.365	21.030.089.227.598	Total Manufacturing Costs
Persediaan barang dalam proses			Work in process
Awal periode	601.503.982.857	599.005.901.803	At beginning of period
Akhir periode (Catatan 7)	(580.949.086.608)	(601.503.982.857)	At end of period (Note 7)
Beban Pokok Produksi	24.017.444.456.614	21.027.591.146.544	Cost of Goods Manufactured
Persediaan barang jadi			Finished goods
Awal periode	375.667.055.113	329.650.722.349	At beginning of period
Akhir periode (Catatan 7)	(563.128.883.247)	(375.667.055.113)	At end of period (Note 7)
Beban Pokok Penjualan	<u>23.829.982.628.480</u>	<u>20.981.574.813.780</u>	Cost of Goods Sold

Tidak terdapat pembelian kepada satu pihak yang melebihi 10% dari jumlah penjualan bersih untuk tahun-tahun yang berakhir 31 Desember 2022 dan 2021.

There were no purchases from any party which exceeded 10% of total net sales for the years ended December 31, 2022 and 2021.

## Lampiran 5. Biaya Promosi

**PT MAYORA INDAH Tbk DAN ANAK PERUSAHAAN**  
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**Periode Enam Bulan yang Berakhir 30 Juni 2011 dan 2010 (Tidak Diaudit)**

### 27. Beban Usaha

#### a. Beban penjualan

	30 Juni 2011 Rp	30 Juni 2010 Rp
Iklan dan promosi	312.432.229.804	273.101.964.229
Pengiriman	42.797.816.797	27.341.938.203
Gaji	21.740.710.121	22.028.190.309
Perjalanan dinas	3.809.110.552	3.470.215.622
Pajak dan perijinan	3.245.168.160	18.788.144.883
Sewa	2.393.953.555	1.423.919.593
Biaya Survei & Riset	1.623.488.595	344.819.709
Barang cetakan dan alat tulis	307.535.935	864.229.327
Perbaikan dan pemeliharaan	212.098.539	251.391.933
Rekrutment & Training	35.550.466	245.791.787
Lain-lain	2.659.572.907	2.023.431.547
<b>Jumlah</b>	<b>391.257.235.431</b>	<b>349.884.037.142</b>

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### 26. Beban Usaha

Rincian dari beban usaha adalah sebagai berikut:

#### a. Beban penjualan

	2013	2012
Iklan dan promosi	1.032.394.404.665	703.792.455.026
Pengiriman	126.606.640.677	116.969.673.232
Gaji	57.873.048.045	46.549.745.163
Survei dan penelitian	18.108.708.920	9.564.140.507
Perjalanan dinas	14.033.123.426	11.468.563.663
Barang cetakan dan alat tulis	5.873.712.001	2.077.707.039
Sewa	4.239.596.651	6.003.661.772
Pengangkutan	3.141.021.690	1.398.057.794
Sumbangan	1.635.577.343	1.566.294.479
Asuransi	639.465.066	766.790.661
Perbaikan dan pemeliharaan	517.640.241	342.366.651
Pajak dan perijinan	356.260.415	734.549.346
Lain-lain	10.169.062.026	23.565.226.582
<b>Jumlah</b>	<b>1.275.792.663.166</b>	<b>926.663.434.155</b>

### 26. Operating Expenses

The details of operating expenses are as follows:

#### a. Selling Expenses

Advertising and promotions
Freight out
Salaries
Survey and research
Travel
Printing and stationery
Rental
Transportation
Donation
Insurance
Repairs and maintenance
Taxes and licenses
Others
<b>Total</b>



**24. Beban Pokok Penjualan**

**24. Cost of Goods Sold**

	2015	2014	
Bahan baku dan pembungkus yang digunakan	7.930.102.784.449	9.649.968.287.757	Raw and packing materials used
Tenaga kerja langsung	689.758.691.824	696.581.505.762	Direct labor
Biaya produksi tidak langsung	<u>1.731.924.632.210</u>	<u>1.528.218.968.646</u>	Factory overhead
Jumlah Biaya Produksi	10.351.786.108.483	11.874.768.762.165	Total Manufacturing Costs
Persediaan barang dalam proses			Work in process
Awal tahun	542.758.711.898	348.726.439.683	At beginning of year
Akhir tahun (Catatan 6)	<u>(293.010.131.373)</u>	<u>(542.758.711.898)</u>	At end of year (Note 6)
Beban Pokok Produksi	10.601.534.689.008	11.680.736.489.950	Cost of Goods Manufactured
Persediaan barang jadi			Finished goods
Awal tahun	260.621.721.737	213.747.701.257	At beginning of year
Akhir tahun (Catatan 6)	<u>(241.761.894.905)</u>	<u>(260.621.721.737)</u>	At end of year (Note 6)
Beban Pokok Penjualan	<u>10.620.394.515.840</u>	<u>11.633.862.469.470</u>	Cost of Goods Sold

Tidak terdapat pembelian kepada satu pihak yang melebihi 10% dari jumlah penjualan bersih pada 2015 dan 2014

There were no purchases from any party which exceeded 10% of total net sales in 2015 and 2014.

**25. Beban Usaha**

**25. Operating Expenses**

Rincian dari beban usaha adalah sebagai berikut:

The details of operating expenses are as follows:

**a. Beban penjualan**

**a. Selling Expenses**

	2017	2016	
Iklan dan promosi	1.419.754.875.248	1.680.155.238.077	Advertising and promotions
Pengiriman	289.416.200.846	222.207.470.325	Freight out
Gaji	106.927.561.661	85.134.535.147	Salaries
Survei dan penelitian	25.931.380.754	34.691.724.599	Survey and research
Barang cetakan dan alat tulis	21.970.779.335	17.091.129.385	Printing and stationery
Perjalanan dinas	17.942.638.516	17.693.201.826	Travel
Sewa	11.618.498.611	7.270.188.214	Rental
Pajak dan perijinan	4.498.263.820	1.992.076.088	Taxes and licenses
Sumbangan dan hiburan	4.195.518.768	2.511.633.287	Donation and entertainment
Asuransi	3.786.846.700	2.771.168.207	Insurance
Jasa professional	2.479.756.146	2.044.824.327	Professional fee
Perbaikan dan pemeliharaan	488.903.726	479.520.097	Repairs and maintenance
Lain-lain	<u>476.054.760</u>	<u>3.971.082.078</u>	Others
Jumlah	<u>1.909.487.278.891</u>	<u>2.078.013.791.657</u>	Total

## 24. Beban Usaha

Rincian dari beban usaha adalah sebagai berikut:

### a. Beban penjualan

	2019	2018	
Iklan dan promosi	3.393.230.779.946	2.431.032.910.641	Advertising and promotions
Pengiriman	366.623.327.067	373.578.635.353	Freight out
Gaji	170.410.307.644	140.109.114.408	Salaries
Survei dan penelitian	47.512.672.713	54.015.313.839	Survey and research
Perjalanan dinas	16.226.683.816	16.661.093.664	Travel
Sumbangan dan hiburan	10.698.681.217	7.631.020.998	Donation and entertainment
Sewa	8.599.775.042	11.926.308.578	Rental
Asuransi	6.461.061.208	5.388.193.057	Insurance
Pajak dan Perijinan	5.398.764.195	3.486.526.466	Taxes and licenses
Perbaikan dan pemeliharaan	549.623.524	529.750.902	Repairs and maintenance
Barang cetakan dan alat tulis	210.222.797	804.521.633	Printing and stationery
Lain-lain	2.066.934.316	394.952.543	Others
Jumlah	<u>4.027.986.833.485</u>	<u>3.045.558.342.082</u>	Total

## 24. Operating Expenses

The details of operating expenses are as follows:

### a. Selling Expenses

## 26. Beban Usaha

Rincian dari beban usaha adalah sebagai berikut:

### a. Beban penjualan

	2021	2020	
Iklan dan promosi	3.631.317.756.362	3.201.566.408.131	Advertising and promotions
Pengiriman	685.969.803.743	347.946.095.221	Freight out
Gaji	149.946.965.638	139.484.276.805	Salaries
Survei dan penelitian	48.526.818.588	43.311.230.039	Survey and research
Asuransi	5.832.723.099	5.721.058.730	Insurance
Sewa	5.549.914.197	7.509.279.915	Rental
Pajak dan perijinan	5.020.235.836	7.044.105.429	Taxes and licenses
Perjalanan dinas	3.976.870.895	8.242.111.188	Travel
Perbaikan dan pemeliharaan	661.753.247	452.964.964	Repairs and maintenance
Sumbangan dan hiburan	327.263.935	5.968.095.391	Donation and entertainment
Barang cetakan dan alat tulis	230.491.755	168.233.025	Printing and stationery
Jasa profesional	-	41.163.826	Professional fee
Lain-lain	2.086.409.708	1.779.893.281	Others
Jumlah	<u>4.539.447.007.003</u>	<u>3.769.234.915.945</u>	Total

## 26. Operating Expenses

The details of operating expenses are as follows:

### a. Selling Expenses



**27. Beban Usaha**

Rincian dari beban usaha adalah sebagai berikut:

**a. Beban penjualan**

	<u>2022</u>	<u>2021</u>
Iklan dan promosi	2.649.732.650.525	3.631.317.756.362
Pengiriman	818.288.390.596	685.969.803.743
Gaji	149.372.600.634	149.946.965.638
Survei dan penelitian	63.309.528.721	48.526.818.588
Perjalanan dinas	17.098.451.363	3.976.870.895
Asuransi	5.427.184.375	5.832.723.099
Sewa	3.662.980.269	5.549.914.197
Pajak dan perijinan	612.920.938	5.020.235.836
Perbaikan dan pemeliharaan	268.916.361	661.753.247
Sumbangan dan hiburan	245.249.023	327.263.935
Barang cetakan dan alat tulis	149.448.193	230.491.755
Lain-lain	405.037.053	2.086.409.708
Jumlah	<u>3.708.573.358.051</u>	<u>4.539.447.007.003</u>

**27. Operating Expenses**

The details of operating expenses are as follows:

**a. Selling Expenses**

Advertising and promotions
Freight out
Salaries
Survey and research
Travel
Insurance
Rental
Taxes and licenses
Repairs and maintenance
Donation and entertainment
Printing and stationery
Others
Total