

LAMPIRAN – LAMPIRAN



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

2294/34/ST/AK/D/X/2025

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

Nama : Dede Abdul Rozak, S.E., M.M.
Sebagai : Pembimbing I

Nama : Hj. Elis Badriah, S.E., M.Ak.
Sebagai : Pembimbing II

Dalam penulisan/penyusunan skripsi mahasiswa untuk dan atas:

Nama : Dian Erita Arisona
NIM : 3403220095
Program Studi : Akuntansi
Judul Skripsi : Pengaruh Biaya Tenaga Kerja Langsung Terhadap Profitabilitas

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

Demikian agar dilaksanakan sebagaimana mestinya.

Ciamis, 09 Oktober 2025
Dekan,

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

Tembusan :

1. Yth. Ketua Program Studi;
2. Mahasiswa yang bersangkutan.



**GALERI INVESTASI BURSA EFEK INDONESIA
UNIVERSITAS GALUH**

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



SURAT KETERANGAN PENELITIAN

No : 975/GIBEI/SK/K/XII/2025

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 : Dian Erita Arisona
NIM : 3403220095
Program Studi : AKUNTANSI
Semester : VII
Alamat : Dusun Kutaagung RT 02 RW 02 Desa Kutaagung Kecamatan Dayeuhluhur Kabupaten Cilacap
Judul Penelitian : Pengaruh Biaya Tenaga Kerja Langsung terhadap Profitabilitas (Studi Pada PT. Mayora Tbk. 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.



Ciamis, 16 Desember 2025

Toto, S.E., M.M.

Koordinator Galeri Investasi Universitas Galuh Ciamis

LAMPIRAN BIAYA BAHAN BAKU, BIAYA TENAGA KERJA LANGSUNG DAN BIAYA OVERHEAD PABRIK

PT MAYORA INDAH Tbk DAN ENTITAS ANAK
Catatan atas Laporan Keuangan Konsolidasian
Untuk Tahun-tahun Yang Berakhir
31 Desember 2015 dan 2014
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24. Beban Pokok Penjualan

	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	1.731.924.632.210	1.528.218.968.646	Factory overhead
Jumlah Biaya Produksi	10.351.786.108.483	11.874.768.762.165	Total Manufacturing Costs
Persediaan barang dalam proses Awal tahun	542.758.711.898	348.726.439.683	Work in process At beginning of year
Akhir tahun (Catatan 6)	(293.010.131.373)	(542.758.711.898)	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 Awal tahun	260.621.721.737	213.747.701.257	Finished goods At beginning of year
Akhir tahun (Catatan 6)	(241.761.894.905)	(260.621.721.737)	At end of year (Note 6)
Beban Pokok Penjualan	10.620.394.515.840	11.633.862.469.470	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

Rincian dari beban usaha adalah sebagai berikut:

a. Beban penjualan

	2015	2014	
Iklan dan promosi	1.528.573.868.504	960.932.424.819	Advertising and promotions
Pengiriman	183.931.115.109	191.697.418.788	Freight out
Gaji	66.984.405.344	58.931.507.702	Salaries
Survei dan penelitian	24.821.247.935	19.016.859.405	Survey and research
Perjalanan dinas	18.332.990.478	16.433.904.493	Travel
Jasa profesional	15.151.160.942	302.536.264	Professional fees
Barang cetakan dan alat tulis	12.311.160.446	6.671.571.312	Printing and stationery
Sewa	4.936.655.588	3.920.229.938	Rental
Sumbangan dan hiburan	4.053.108.950	3.554.985.485	Donation and entertainment
Pajak dan perijinan	2.580.368.378	263.944.688	Taxes and licenses
Asuransi	1.852.613.842	1.477.016.732	Insurance
Rekrutmen	656.047.492	6.111.787.865	Recruitment
Perbaikan dan pemeliharaan	342.634.135	550.873.403	Repairs and maintenance
Lain-lain	11.574.368.464	14.085.771.733	Others
Jumlah	1.876.101.745.607	1.283.950.832.627	Total

25. Operating Expenses

The details of operating expenses are as follows:

a. Selling Expenses

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24. Beban Pokok Penjualan

24. Cost of Goods Sold

	2016	2015	
Bahan baku dan pembungkus yang digunakan	10.935.414.476.503	7.930.102.784.449	Raw and packing materials used
Tenaga kerja langsung	950.891.663.508	689.758.691.824	Direct labor
Biaya produksi tidak langsung	2.078.198.543.483	1.731.924.632.210	Factory overhead
Jumlah Biaya Produksi	13.964.504.683.494	10.351.786.108.483	Total Manufacturing Costs
Persediaan barang dalam proses			Work in process
Awal tahun	293.010.131.373	542.758.711.898	At beginning of year
Akhir tahun (Catatan 6)	(746.341.540.285)	(293.010.131.373)	At end of year (Note 6)
Beban Pokok Produksi	13.511.173.274.582	10.601.534.689.008	Cost of Goods Manufactured
Persediaan barang jadi			Finished goods
Awal tahun	241.761.894.905	260.621.721.737	At beginning of year
Akhir tahun (Catatan 6)	(303.397.727.041)	(241.761.894.905)	At end of year (Note 6)
Beban Pokok Penjualan	13.449.537.442.446	10.620.394.515.840	Cost of Goods Sold

Tidak terdapat pembelian kepada satu pihak yang melebihi 10% dari jumlah penjualan bersih untuk tahun-tahun yang berakhir 31 Desember 2016 dan 2015.

There were no purchases from any party which exceeded 10% of total net sales for the years ended December 31, 2016 and 2015.

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

	2016	2015	
Iklan dan promosi	1.680.155.238.077	1.528.573.868.504	Advertising and promotions
Pengiriman	222.207.470.325	183.931.115.109	Freight out
Gaji	85.134.535.147	66.984.405.344	Salaries
Survei dan penelitian	34.691.724.599	24.821.247.935	Survey and research
Perjalanan dinas	17.693.201.826	18.332.990.478	Travel
Barang cetakan dan alat tulis	17.091.129.385	12.311.160.446	Printing and stationery
Sewa	7.270.188.214	4.936.655.588	Rental
Asuransi	2.771.168.207	1.852.613.842	Insurance
Sumbangan dan hiburan	2.511.633.287	4.053.108.950	Donation and entertainment
Jasa profesional	2.044.824.327	15.151.160.942	Professional fee
Pajak dan perijinan	1.992.076.088	2.580.368.378	Taxes and licenses
Perbaikan dan pemeliharaan	479.520.097	342.634.135	Repairs and maintenance
Lain-lain	3.971.082.078	12.230.415.956	Others
Jumlah	2.078.013.791.657	1.876.101.745.607	Total

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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	2.175.452.774.455	2.078.198.543.483	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)	(359.551.277.420)	(746.341.540.285)	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)	(280.642.763.288)	(303.397.727.041)	At end of year (Note 6)
Beban Pokok Penjualan	15.841.619.191.077	13.449.537.442.446	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.

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 profesional	2.479.756.146	2.044.824.327	Professional fee
Perbaikan dan pemeliharaan	488.903.726	479.520.097	Repairs and maintenance
Lain-lain	476.054.760	3.971.082.078	Others
Jumlah	1.909.487.278.891	2.078.013.791.657	Total

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Penjualan bersih dilakukan dengan pihak berelasi 65,00% dan 79,92% dari penjualan bersih masing-masing untuk tahun-tahun yang berakhir tanggal 31 Desember 2018 dan 2017 (Catatan 31).

Sales to related parties represent 65.00% and 79.92% of net sales for the years ended December 31, 2018 and 2017, respectively (Note 31).

23. Beban Pokok Penjualan

23. Cost of Goods Sold

	2018	2017	
Bahan baku dan pembungkus yang digunakan	14.912.859.631.768	12.214.560.325.662	Raw and packing materials used
Tenaga kerja langsung	1.192.656.462.187	1.042.060.864.342	Direct labor
Biaya produksi tidak langsung	2.380.008.372.265	2.175.452.774.455	Factory overhead
Jumlah Biaya Produksi	18.485.524.466.220	15.432.073.964.459	Total Manufacturing Costs
Persediaan barang dalam proses			Work in process
Awal tahun	359.551.277.420	746.341.540.285	At beginning of year
Akhir tahun (Catatan 6)	(1.186.829.408.636)	(359.551.277.420)	At end of year (Note 6)
Beban Pokok Produksi	17.658.246.335.004	15.818.864.227.324	Cost of Goods Manufactured
Persediaan barang jadi			Finished goods
Awal tahun	280.642.763.288	303.397.727.041	At beginning of year
Akhir tahun (Catatan 6)	(274.740.233.214)	(280.642.763.288)	At end of year (Note 6)
Beban Pokok Penjualan	17.664.148.865.078	15.841.619.191.077	Cost of Goods Sold

Tidak terdapat pembelian kepada satu pihak yang melebihi 10% dari jumlah penjualan bersih untuk tahun-tahun yang berakhir 31 Desember 2018 dan 2017.

There were no purchases from any party which exceeded 10% of total net sales for the years ended December 31, 2018 and 2017.

24. Beban Usaha

24. Operating Expenses

Rincian dari beban usaha adalah sebagai berikut:

The details of operating expenses are as follows:

a. Beban penjualan

a. Selling Expenses

	2018	2017	
Iklan dan promosi	2.431.032.910.641	1.422.234.631.394	Advertising and promotions
Pengiriman	373.578.635.353	311.042.002.243	Freight out
Gaji	140.109.114.408	106.927.561.661	Salaries
Survei dan penelitian	54.015.313.839	25.931.380.754	Survey and research
Perjalanan dinas	16.661.093.664	17.942.638.516	Travel
Sewa	11.926.308.578	11.618.498.611	Rental
Sumbangan dan hiburan	7.631.020.998	4.195.518.768	Donation and entertainment
Asuransi	5.388.193.057	3.786.846.700	Insurance
Pajak dan Perijinan	3.486.526.466	4.498.263.820	Taxes and licenses
Barang cetakan dan alat tulis	804.521.633	344.977.938	Printing and stationery
Perbaikan dan Pemeliharaan	529.750.902	488.903.726	Repair and maintenance
Lain-lain	394.952.543	476.054.760	Others
Jumlah	3.045.558.342.082	1.909.487.278.891	Total

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23. Beban Pokok Penjualan

	2019	2018	
Bahan baku dan pembungkusan 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.

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	16.226.693.816	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	5.396.764.195	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	4.027.986.833.485	3.045.558.342.082	Total

b. Beban umum dan administrasi

	2019	2018	
Gaji	264.827.232.726	239.460.699.475	Salaries
Imbalan kerja jangka panjang (Catatan 28)	143.385.846.265	134.154.893.508	Long-term employee benefits (Note 28)
Sewa	122.872.290.778	116.189.246.567	Rental
Penyusutan (Catatan 9)	49.220.822.439	40.953.519.603	Depreciation (Note 9)
Pajak dan perijinan	21.227.926.442	10.542.791.108	Taxes and licenses
Perjalanan dinas	19.524.917.112	18.716.951.031	Travel
Sumbangan dan representasi	18.736.108.767	15.727.186.360	Donation and representation
Asuransi	17.302.840.184	17.765.385.891	Insurance
Penghapusan piutang tak tertagih	16.298.407.205	90.790.976.910	Accounts receivable written off
Pemeliharaan	8.843.503.800	12.374.233.493	Maintenance
Tanggung Jawab Sosial Perusahaan	8.545.147.441	4.047.734.151	Corporate Social Responsibility
Laboratorium	6.863.627.059	3.225.287.541	Laboratory
Jasa profesional	6.561.538.957	5.139.312.146	Professional fees
Rekrutmen	2.995.361.114	3.081.608.383	Recruitment
Barang cetakan dan alat tulis	2.686.262.976	5.000.463.690	Printing and stationery
Rapat dan publikasi	2.034.319.416	2.451.049.026	Meetings and publication
Telepon dan faksimili	1.707.226.841	1.753.838.079	Telephone and facsimile
Listrik, air dan gas	1.040.246.753	416.981.645	Electricity, water and gas
Pajak final	402.223.705	783.198.400	Final taxes
Kerugian penurunan nilai piutang (Catatan 5)	328.818.038	386.680.965	Provisions for impairment (Note 5)
Lain-lain	1.584.893.978	241.141.587	Others
Jumlah	716.989.561.996	723.203.180.559	Total

24. Operating Expenses

The details of operating expenses are as follows:

a. Selling Expenses

b. General and Administrative Expenses

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24. Penjualan Bersih

	31 Desember 2020/ <i>December 31, 2020</i>	31 Desember 2019/ <i>December 31, 2019</i>
Lokal	14.380.095.257.387	13.557.052.148.580
Ekspor	10.113.731.248.264	11.479.936.437.643
Retur	(16.872.763.000)	(10.249.113.676)
Jumlah	<u>24.476.953.742.651</u>	<u>25.026.739.472.547</u>

Penjualan bersih dilakukan dengan pihak berelasi sebesar 68,48% dan 63,82% dari penjualan bersih untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2020 dan 2019 (Catatan 33).

24. Net Sales

Local
Export
Sales returns
Net

Sales to related parties represent 68.48% and 63.82% of net sales for the years ended December 31, 2020 and 2019, respectively (Note 33).

25. Beban Pokok Penjualan

	31 Desember 2020/ <i>December 31, 2020</i>	31 Desember 2019/ <i>December 31, 2019</i>
Bahan baku dan pembungkus yang digunakan	12.694.461.336.609	13.282.287.699.652
Tenaga kerja langsung	1.369.274.922.584	1.249.020.013.269
Biaya produksi tidak langsung	<u>2.733.806.497.712</u>	<u>2.425.565.821.474</u>
Jumlah Biaya Produksi	16.797.542.756.905	16.956.873.534.395
Persediaan barang dalam proses		
Awal periode	1.076.480.745.915	1.186.829.408.636
Akhir periode (Catatan 6)	<u>(599.005.901.803)</u>	<u>(1.076.480.745.915)</u>
Beban Pokok Produksi	17.275.017.601.017	17.067.222.197.116
Persediaan barang jadi		
Awal periode	232.463.904.298	274.740.233.214
Akhir periode (Catatan 6)	<u>(329.650.722.349)</u>	<u>(232.463.904.298)</u>
Beban Pokok Penjualan	<u>17.177.830.782.966</u>	<u>17.109.498.526.032</u>

Tidak terdapat pembelian kepada satu pihak yang melebihi 10% dari jumlah penjualan bersih untuk tahun-tahun yang berakhir 31 Desember 2020 dan 2019.

25. Cost of Goods Sold

Raw and packing materials used
Direct labor
Factory overhead
Total Manufacturing Costs
Work in process
At beginning of period
At end of period (Note 6)
Cost of Goods Manufactured
Finished goods
At beginning of period
At end of period (Note 6)
Cost of Goods Sold

There were no purchases from any party which exceeded 10% of total net sales for the years ended December 31, 2020 and 2019.

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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	<u>20.981.574.813.780</u>	<u>17.177.830.782.966</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 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 Usaha

26. Operating Expenses

Rincian dari beban usaha adalah sebagai berikut:

The details of operating expenses are as follows:

a. Beban penjualan

a. Selling Expenses

	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

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26. Beban Pokok Penjualan

26. Cost of Goods Sold

	2022	2021	
Bahan baku dan pembungkusan 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	23.829.982.628.480	20.981.574.813.780	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.

27. Beban Usaha

27. Operating Expenses

Rincian dari beban usaha adalah sebagai berikut:

The details of operating expenses are as follows:

a. Beban penjualan

a. Selling Expenses

	2022	2021	
Iklan dan promosi	2.649.732.650.525	3.631.317.756.362	Advertising and promotions
Pengiriman	818.288.390.596	685.969.803.743	Freight out
Gaji	149.372.600.634	149.946.965.638	Salaries
Survei dan penelitian	63.309.528.721	48.526.818.588	Survey and research
Perjalanan dinas	17.098.451.363	3.976.870.895	Travel
Asuransi	5.427.184.375	5.832.723.099	Insurance
Sewa	3.662.980.269	5.549.914.197	Rental
Pajak dan perijinan	612.920.938	5.020.235.836	Taxes and licenses
Perbaikan dan pemeliharaan	268.916.361	661.753.247	Repairs and maintenance
Sumbangan dan hiburan	245.249.023	327.263.935	Donation and entertainment
Barang cetakan dan alat tulis	149.448.193	230.491.755	Printing and stationery
Lain-lain	405.037.053	2.086.409.708	Others
Jumlah	3.708.573.358.051	4.539.447.007.003	Total

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Pada tahun 2022, PT Kakao Mas Gemilang, entitas anak, telah membagikan dividen tunai sebesar Rp 2.000.000.000 kepada pemilik saham non pengendali atau 4% dari persentase kepemilikan saham.

In 2022, PT Kakao Mas Gemilang, a subsidiary, declared and paid cash dividends amounting to Rp 2,000,000,000 to non-controlling shareholders or 4% of total shares.

25. Penjualan Bersih

25. Net Sales

	2023	2022	
Lokal	17.779.971.747.647	17.801.674.636.367	Local
Ekspor	13.713.364.287.033	12.894.327.651.340	Export
Retur	(8.327.849.155)	(26.596.320.303)	Sales returns
Jumlah	<u>31.485.008.185.525</u>	<u>30.669.405.967.404</u>	Net

Penjualan bersih dilakukan dengan pihak berelasi sebesar 69,36% dan 70,44% dari penjualan bersih untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2023 dan 2022 (Catatan 34).

Sales to related parties represent 69.36% and 70.44% of net sales for the years ended December 31, 2023 and 2022, respectively (Note 34).

26. Beban Pokok Penjualan

26. Cost of Goods Sold

	2023	2022	
Bahan baku dan pembungkus yang digunakan	18.252.709.868.270	19.339.457.470.745	Raw and packing materials used
Tenaga kerja langsung	1.447.026.875.686	1.462.095.049.755	Direct labor
Biaya produksi tidak langsung	3.311.841.837.617	3.195.337.039.865	Factory overhead
Jumlah Biaya Produksi	23.011.578.581.573	23.996.889.560.365	Total Manufacturing Costs
Persediaan barang dalam proses			Work in process
Awal periode	580.949.086.608	601.503.982.857	At beginning of year
Akhir periode (Catatan 7)	(645.169.642.957)	(580.949.086.608)	At end of year (Note 7)
Beban Pokok Produksi	22.947.358.025.224	24.017.444.456.614	Cost of Goods Manufactured
Persediaan barang jadi			Finished goods
Awal periode	563.128.883.247	375.667.055.113	At beginning of year
Akhir periode (Catatan 7)	(433.256.481.629)	(563.128.883.247)	At end of year (Note 7)
Beban Pokok Penjualan	<u>23.077.230.426.842</u>	<u>23.829.982.628.480</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 2023 dan 2022.

There were no purchases from any party which exceeded 10% of total net sales for the years ended December 31, 2023 and 2022.

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26. Beban Pokok Penjualan

26. Cost of Goods Sold

	2024	2023	
Bahan baku dan pembungkus yang digunakan	23.506.789.203.434	18.252.709.868.270	Raw and packing materials used
Tenaga kerja langsung	1.738.388.347.975	1.447.026.875.686	Direct labor
Biaya produksi tidak langsung	4.001.128.493.408	3.311.841.837.617	Factory overhead
Jumlah Biaya Produksi	29.246.306.044.817	23.011.578.581.573	Total Manufacturing Costs
Persediaan barang dalam proses			Work in process
Awal periode	645.169.642.957	580.949.086.608	At beginning of year
Akhir periode (Catatan 6)	(1.616.842.360.946)	(645.169.642.957)	At end of year (Note 6)
Beban Pokok Produksi	28.274.633.326.828	22.947.358.025.224	Cost of Goods Manufactured
Persediaan barang jadi			Finished goods
Awal periode	433.256.481.629	563.128.883.247	At beginning of year
Akhir periode (Catatan 6)	(937.239.836.784)	(433.256.481.629)	At end of year (Note 6)
Beban Pokok Penjualan	27.770.649.971.673	23.077.230.426.842	Cost of Goods Sold

Tidak terdapat pembelian kepada satu pihak yang melebihi 10% dari jumlah penjualan bersih untuk tahun-tahun yang berakhir 31 Desember 2024 dan 2023.

There were no purchases from any party which exceeded 10% of total net sales for the years ended December 31, 2024 and 2023.

27. Beban Usaha

27. Operating Expenses

Rincian dari beban usaha adalah sebagai berikut:

The details of operating expenses are as follows:

a. Beban penjualan

a. Selling Expenses

	2024	2023	
Iklan dan promosi	2.559.476.897.434	2.551.355.455.279	Advertising and promotions
Pengiriman	599.161.153.219	509.925.898.770	Freight out
Gaji	249.913.954.744	196.211.376.977	Salaries
Survei dan penelitian	86.134.287.409	67.993.308.476	Survey and research
Perjalanan dinas	12.904.765.002	14.323.316.214	Travel
Asuransi	12.120.232.705	8.085.509.063	Insurance
Sewa	5.848.615.048	4.993.346.941	Rental
Pajak dan perijinan	927.066.628	4.200.374.088	Taxes and licenses
Sumbangan dan hiburan	674.222.352	296.262.862	Donation and entertainment
Barang cetakan dan alat tulis	354.292.599	103.785.317	Printing and stationery
Perbaikan dan pemeliharaan	24.839.050	139.908.449	Repairs and maintenance
Lain-lain	1.482.725.714	172.053.871	Others
Jumlah	3.529.023.051.904	3.357.800.596.307	Total

LAMPIRAN LAPORAN LABA RUGI

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Untuk Tahun-tahun yang Berakhir 31 Desember 2015 dan 2014		For the Years Ended December 31, 2015 and 2014		
(Angka-angka Disajikan dalam Rupiah, kecuali Dinyatakan Lain)		(Figures are Presented in Rupiah, unless Otherwise Stated)		
	2015	Catatan/ Notes	Disajikan Kembali/ As Restated (Catatan/Note 26) 2014	
PENJUALAN BERSIH	14.818.730.635.847	23	14.169.088.278.238	NET SALES
BEBAN POKOK PENJUALAN	10.620.394.515.840	24	11.633.862.469.470	COST OF GOODS SOLD
LABA BRUTO	4.198.336.120.007		2.535.225.808.768	GROSS PROFIT
BEBAN USAHA				OPERATING EXPENSES
Beban penjualan	1.876.101.745.607	25	1.283.950.832.627	Selling
Beban umum dan administrasi	459.613.541.413	25	360.410.942.140	General and administrative
Jumlah Beban Usaha	2.335.715.287.020		1.644.361.774.767	Total Operating Expenses
LABA USAHA	1.862.620.832.987		890.864.034.001	INCOME FROM OPERATIONS
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Beban bunga	(378.651.540.837)	27	(358.432.961.457)	Interest expense
Labas (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	(20.805.610.860)	18	(20.891.616.252)	Sukuk Mudharabah income sharing
Pendapatan bunga	16.968.949.052	26	32.657.875.095	Interest income
Keuntungan penjualan aset tetap	1.234.954.636	9	1.817.315.115	Gain on sale of property, plant and equipment
Lain-lain - bersih	7.143.535.718		1.777.945.895	Others - net
Beban Lain-lain - bersih	(222.126.067.186)		(261.596.327.387)	Other Expenses - net
LABA SEBELUM PAJAK	1.640.494.765.801		529.267.706.614	INCOME BEFORE TAX
BEBAN (PENGHASILAN) PAJAK		29		TAX EXPENSE (BENEFIT)
Pajak kini	386.435.802.950		123.093.528.065	Current tax
Pajak tangguhan	3.625.634.291		(3.444.510.935)	Deferred tax
Beban pajak	390.261.637.241		119.649.017.130	Tax expense
LABA BERSIH	1.250.233.128.560		409.618.689.484	NET INCOME
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit and loss -
Pengukuran kembali liabilitas imbalan kerja jangka panjang	20.687.939.660	28	(26.431.578.971)	Remeasurement of long-term employee benefits liability
Pajak yang terkait penghasilan komprehensif lain	(4.488.848.506)		5.009.799.363	Tax relating to other comprehensive income
	16.219.091.154		(21.421.779.608)	
Pos yang akan direklasifikasi ke laba rugi				Item that will be reclassified subsequently to profit and loss -
Selisih kurs penjabaran	67.100.866		2.530.142.488	Exchange differences on translating foreign subsidiary
PENGHASILAN (RUGI) KOMPREHENSIF LAIN SETELAH PAJAK	16.286.192.040		(18.891.637.120)	OTHER COMPREHENSIVE INCOME (LOSS) - NET OF TAX
JUMLAH LABA KOMPREHENSIF	1.266.519.320.600		390.727.052.364	TOTAL COMPREHENSIVE INCOME
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:
Pemilik entitas induk	1.220.020.581.458		403.432.149.430	Owners of the Company
Keperwakilan nonpengendali	30.212.547.102		6.186.540.054	Non-controlling interests
	1.250.233.128.560		409.618.689.484	
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik entitas induk	1.236.098.172.071		384.701.765.529	Owners of the Company
Keperwakilan nonpengendali	30.421.148.529	22	6.025.286.935	Non-controlling interests
	1.266.519.320.600		390.727.052.364	
LABA PER SAHAM	1.364	30	451	EARNINGS PER SHARE

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

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



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Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian			Consolidated Statements of Profit or Loss and Other Comprehensive Income		
Untuk Tahun-tahun yang Berakhir 31 Desember 2016 dan 2015			For the Years Ended December 31, 2016 and 2015		
(Angka-angka Disajikan dalam Rupiah, kecuali Dinyatakan Lain)			(Figures are Presented in Rupiah, unless Otherwise Stated)		
	Catatan/ Notes	2016	2015		
PENJUALAN BERSIH	23	18.349.959.898.358	14.818.730.635.847	NET SALES	
BEBAK POKOK PENJUALAN	24	13.449.537.442.446	10.620.394.515.840	COST OF GOODS SOLD	
LABA BRUTO		4.900.422.455.912	4.198.336.120.007	GROSS PROFIT	
BEBAK USAHA	25			OPERATING EXPENSES	
Beban penjualan		2.078.013.791.657	1.876.101.745.607	Selling	
Beban umum dan administrasi		507.166.421.388	459.613.541.413	General and administrative	
Jumlah Beban Usaha		2.585.180.213.045	2.335.715.287.020	Total Operating Expenses	
LABA USAHA		2.315.242.242.867	1.862.620.832.987	PROFIT FROM OPERATIONS	
PENGHASILAN (BEBAK) LAIN-LAIN				OTHER INCOME (EXPENSES)	
Penghasilan bunga	26	14.887.762.246	16.988.949.052	Interest income	
Keuntungan penjualan aset tetap	9	2.401.999.998	1.234.954.836	Gain on sale of property, plant and equipment	
Beban bunga	27	(366.714.077.463)	(378.651.540.837)	Interest expense	
Labak (rugk) selisih kurs mata uang asing - bersih		(124.336.281.261)	151.963.644.905	Gain (loss) on foreign exchange - net	
Pendapatan bagi hasil Sukuk Mudharabah	18	(20.805.610.860)	(20.805.610.860)	Sukuk Mudharabah income sharing	
Lain-lain - bersih	28	15.007.233.711	7.143.535.718	Others - net	
Beban Lain-lain - bersih		(469.558.973.629)	(222.126.067.186)	Other expenses - net	
LABA SEBELUM PAJAK		1.845.683.269.238	1.640.494.765.801	PROFIT BEFORE TAX	
BEBAK (PENGHASILAN) PAJAK	30			TAX EXPENSE (BENEFIT)	
Pajak kini		475.283.108.250	386.435.802.950	Current tax	
Pajak tangguhan		(18.275.966.677)	3.825.834.291	Deferred tax	
Beban pajak		457.007.141.573	390.261.637.241	Tax expense	
LABA TAHUN BERJALAN		1.388.676.127.665	1.250.233.128.560	PROFIT FOR THE YEAR	
PENGHASILAN (RUGK) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)	
Pos yang tidak akan direklasifikasi ke labak rugk				Item that will not be reclassified subsequently to profit and loss -	
Pengukuran kembali liabilitas imbalan pasti	29	(60.689.364.294)	20.687.939.660	Remeasurement of long-term employee benefits liability	
Pajak yang terkait pos yang tidak akan direklasifikasi ke labak rugk	30	16.067.300.045	(4.468.848.506)	Tax relating to item that will not be reclassified subsequently to profit and loss	
		(44.622.064.249)	16.219.091.154	Item that will be reclassified subsequently to profit and loss -	
Pos yang akan direklasifikasi ke labak rugk				Exchange differences on translating a foreign subsidiary	
Selisih kurs penjabaran entitas anak luar negeri		1.662.743.162	67.100.886		
PENGHASILAN (RUGK) KOMPREHENSIF LAIN SETELAH PAJAK		(42.959.321.087)	16.286.192.040	OTHER COMPREHENSIVE INCOME (LOSS) - NET OF TAX	
JUMLAH PENGHASILAN KOMPREHENSIF		1.345.716.806.578	1.266.519.320.600	TOTAL COMPREHENSIVE INCOME	
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:	
Pemilik entitas induk		1.354.950.312.035	1.220.020.581.458	Owners of the Company	
Kepentingan nonpengendali	22	33.725.815.630	30.212.547.102	Non-controlling interests	
		1.388.676.127.665	1.250.233.128.560		
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:	
Pemilik entitas induk		1.312.343.705.855	1.236.098.172.071	Owners of the Company	
Kepentingan nonpengendali	22	33.373.100.723	30.421.148.529	Non-controlling interests	
		1.345.716.806.578	1.266.519.320.600		
LABA TAHUN BERJALAN PER SAHAM	31	61	55	EARNINGS PER SHARE FROM PROFIT FOR THE YEAR	

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

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

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	Catatan/ Notes	2017	2016	
PENJUALAN BERSIH	23	20.816.673.946.473	18.349.959.898.358	NET SALES
BEBAN POKOK PENJUALAN	24	15.841.619.191.077	13.449.537.442.446	COST OF GOODS SOLD
LABA BRUTO		4.975.054.755.396	4.900.422.455.912	GROSS PROFIT
BEBAN USAHA	25			OPERATING EXPENSES
Beban penjualan		1.909.487.278.891	2.078.013.791.657	Selling
Beban umum dan administrasi		605.008.098.455	507.166.421.388	General and administrative
Jumlah Beban Usaha		2.514.495.367.346	2.585.180.213.045	Total Operating Expenses
LABA USAHA		2.460.559.388.050	2.315.242.242.867	PROFIT FROM OPERATIONS
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Beban bunga	27	(386.922.167.017)	(356.714.077.463)	Interest expense
Pendapatan bagi hasil Suku Mudharabah	18	(7.393.536.955)	(20.805.610.860)	Sukuk Mudharabah income sharing
Laba (rugi) selisih kurs mata uang asing - bersih		91.363.499.350	(124.336.281.261)	Gain (loss) on foreign exchange - net
Penghasilan bunga	26	36.492.708.776	14.887.762.246	Interest income
Keuntungan penjualan aset tetap	9	3.064.131.489	2.401.999.998	Gain on sale of property, plant and equipment
Lain-lain - bersih	28	(10.279.420.219)	15.007.233.711	Others - net
Beban Lain-lain - bersih		(273.674.784.576)	(469.558.973.629)	Other Expenses - net
LABA SEBELUM PAJAK		2.186.884.603.474	1.845.683.269.238	PROFIT BEFORE TAX
BEBAN (PENGHASILAN) PAJAK	30			TAX EXPENSE (BENEFIT)
Pajak kini		575.727.778.500	475.283.108.250	Current tax
Pajak tangguhan		(19.797.005.919)	(18.275.996.677)	Deferred tax
Beban pajak		555.930.772.581	457.007.141.573	Tax Expense
LABA TAHUN BERJALAN		1.630.953.830.893	1.388.676.127.665	PROFIT FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit or loss
Pengukuran kembali liabilitas imbalan pasti	29	(76.316.845.693)	(60.689.364.294)	Remeasurement of long-term employee benefits liability
Pajak yang terkait pos yang tidak akan direklasifikasi ke laba rugi	30	19.079.161.423	16.067.300.045	Tax relating to item that will not be reclassified subsequently to profit or loss
Pos yang akan direklasifikasi ke laba rugi		(57.237.484.270)	(44.622.064.249)	Item that will be reclassified subsequently to profit or loss
Pos yang akan direklasifikasi ke laba rugi				Exchange differences on translation of a foreign subsidiary
Selisih kurs penjabaran entitas anak luar negeri		(3.575.923.391)	1.662.743.162	
RUGI KOMPREHENSIF LAIN SETELAH PAJAK		(60.813.407.661)	(42.959.321.087)	OTHER COMPREHENSIVE LOSS - NET OF TAX
JUMLAH PENGHASILAN KOMPREHENSIF		1.570.140.423.232	1.345.716.806.578	TOTAL COMPREHENSIVE INCOME
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:
Pemilik entitas induk		1.594.441.049.254	1.354.950.312.035	Owners of the Company
Kepentingan nonpengendali		36.512.781.839	33.725.815.630	Non-controlling interests
		1.630.953.830.893	1.388.676.127.665	
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik entitas induk		1.534.112.236.194	1.312.343.705.855	Owners of the Company
Kepentingan nonpengendali	22	36.028.187.038	33.373.100.723	Non-controlling interests
		1.570.140.423.232	1.345.716.806.578	
LABA PER SAHAM	31	71	61	EARNINGS PER SHARE

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	Catatan/ Notes	2018	2017	
PENJUALAN BERSIH	22	24.060.802.395.725	20.816.673.946.473	NET SALES
BEBAN POKOK PENJUALAN	23	17.664.148.865.078	15.841.619.191.077	COST OF GOODS SOLD
LABA BRUTO		6.396.653.530.647	4.975.054.755.396	GROSS PROFIT
BEBAN USAHA	24	3.045.558.342.082	1.909.487.278.891	OPERATING EXPENSES
Beban penjualan		723.203.180.559	605.008.088.455	Selling
Beban umum dan administrasi		3.768.761.522.641	2.514.495.367.346	General and administrative
Jumlah Beban Usaha		2.627.892.008.006	2.460.559.388.050	Total Operating Expenses
LABA USAHA		(492.638.756.739)	(386.922.167.017)	PROFIT FROM OPERATIONS
PENGHASILAN (BEBAN) LAIN-LAIN	26	163.690.127.162	91.363.499.350	OTHER INCOME (EXPENSES)
Beban bunga		46.799.131.766	36.492.708.776	Interest expense
Pendapatan bagi hasil Sukuk Mudharabah		1.709.061.216	3.064.131.489	Sukuk Mudharabah income sharing
Laba selisih kurs mata uang asing - bersih	25	34.490.627.444	(10.279.420.219)	Gain on foreign exchange - net
Penghasilan bunga	9	(245.949.809.151)	(273.674.784.576)	Interest income
Keuntungan penjualan aset tetap	27			Gain on sale of property, plant and equipment
Lain-lain - bersih				Others - net
Beban Lain-lain - bersih				Other Expenses - net
LABA SEBELUM PAJAK		2.381.942.198.855	2.186.884.603.474	PROFIT BEFORE TAX
BEBAN (PENGHASILAN) PAJAK	29	644.824.290.250	575.727.778.500	TAX EXPENSE (BENEFIT)
Pajak kini		(23.316.371.699)	(19.797.005.919)	Current tax
Pajak tangguhan		621.507.918.551	555.930.772.581	Deferred tax
Beban pajak		1.760.434.280.304	1.630.953.830.893	Tax Expense
LABA TAHUN BERJALAN				PROFIT FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit or loss
Pengukuran kembali liabilitas imbalan pasti	28	59.926.817.294	(76.316.645.693)	Remeasurement of long-term employee benefits liability
Pajak yang terkait pos yang tidak akan direklasifikasi ke laba rugi	29	(14.981.704.324)	19.079.161.423	Tax relating to item that will not be reclassified subsequently to profit or loss
Pos yang akan direklasifikasi ke laba rugi		44.945.112.970	(57.237.484.270)	Item that will be reclassified subsequently to profit or loss
Pos yang akan direklasifikasi ke laba rugi				Exchange differences on translation of a foreign subsidiary
Selisih kurs penjabaran entitas anak luar negeri		(631.260.077)	(3.575.923.391)	
PENGHASILAN (RUGI) KOMPREHENSIF LAIN SETELAH PAJAK		44.313.852.893	(60.813.407.661)	OTHER COMPREHENSIVE INCOME (LOSS) - NET OF TAX
JUMLAH PENGHASILAN KOMPREHENSIF		1.804.748.133.197	1.570.140.423.232	TOTAL COMPREHENSIVE INCOME
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL PROFIT FOR THE YEAR
Pemilik entitas induk		1.716.355.870.266	1.594.441.049.254	ATTRIBUTABLE TO:
Keperwakilan nonpengendali		44.078.410.038	36.512.781.639	Owners of the Company
		1.760.434.280.304	1.630.953.830.893	Non-controlling interests
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik entitas induk		1.760.263.015.600	1.534.112.236.194	Owners of the Company
Keperwakilan nonpengendali	21	44.485.117.597	36.026.187.038	Non-controlling interests
		1.804.748.133.197	1.570.140.423.232	
LABA PER SAHAM	30	77	71	EARNINGS PER SHARE

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

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	Catatan/ Notes	2019	2018	
PENJUALAN BERSIH	22	25.026.739.472.547	24.060.802.395.725	NET SALES
BEBAN POKOK PENJUALAN	23	17.109.498.526.032	17.664.148.865.078	COST OF GOODS SOLD
LABA BRUTO		7.917.240.946.515	6.396.653.530.647	GROSS PROFIT
BEBAN USAHA	24			OPERATING EXPENSES
Beban penjualan		4.027.986.833.485	3.045.558.342.082	Selling
Beban umum dan administrasi		716.989.561.996	723.203.180.559	General and administrative
Jumlah Beban Usaha		4.744.976.395.481	3.768.761.522.641	Total Operating Expenses
LABA USAHA		3.172.264.551.034	2.627.892.008.006	PROFIT FROM OPERATIONS
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Beban bunga	26	(355.074.879.758)	(492.638.756.739)	Interest expense
(Rugi) Laba selisih kurs mata uang asing - bersih		(206.361.945.932)	163.690.127.162	(Loss) Gain on foreign exchange - net
Penghasilan bunga	25	52.352.843.077	46.799.131.766	Interest income
Keuntungan penjualan aset tetap	9	2.387.589.067	1.709.061.216	Gain on sale of property, plant and equipment
Lain-lain - bersih	27	38.898.423.523	34.490.627.444	Others - net
Beban Lain-lain - bersih		(467.797.970.023)	(245.949.809.151)	Other Expenses - net
LABA SEBELUM PAJAK		2.704.466.581.011	2.381.942.198.855	PROFIT BEFORE TAX
BEBAN (PENGHASILAN) PAJAK	29			TAX EXPENSE (BENEFIT)
Pajak kini		673.306.449.500	644.824.290.250	Current tax
Pajak langguhan		(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		2.039.404.206.764	1.760.434.280.304	PROFIT FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit or loss
Pengukuran kembali liabilitas imbalan pasti	28	(28.132.575.812)	59.926.817.294	Remeasurement of long-term employee benefits liability
Pajak yang terkait pos yang tidak akan direklasifikasi ke laba rugi	29	7.033.143.953	(14.981.704.324)	Tax relating to item that will not be reclassified subsequently to profit or loss
Pos yang akan direklasifikasi ke laba rugi		(21.099.431.859)	44.945.112.970	Item that will be reclassified subsequently to profit or loss
Pos yang akan direklasifikasi ke laba rugi				Exchange differences on translation of a foreign subsidiary
Selisih kurs penjabaran entitas anak luar negeri		1.745.730.744	(631.260.077)	
PENGHASILAN (RUGI) KOMPREHENSIF LAIN SETELAH PAJAK		(19.353.701.115)	44.313.852.893	OTHER COMPREHENSIVE INCOME (LOSS) - NET OF TAX
JUMLAH PENGHASILAN KOMPREHENSIF		2.020.050.505.649	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		1.987.755.412.096	1.716.355.870.266	Owners of the Company
Kepentingan nonpengendali		51.648.794.668	44.078.410.038	Non-controlling interests
		2.039.404.206.764	1.760.434.280.304	
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik entitas induk		1.968.620.672.605	1.760.263.015.600	Owners of the Company
Kepentingan nonpengendali	21	51.429.833.044	44.485.117.597	Non-controlling interests
		2.020.050.505.649	1.804.748.133.197	
LABA PER SAHAM	30	89	77	EARNINGS PER SHARE

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

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	Catatan/ Notes	2020	2019	
PENJUALAN BERSIH	24	24.476.953.742.651	25.026.739.472.547	NET SALES
BEBAN POKOK PENJUALAN	25	17.177.830.782.966	17.109.498.526.032	COST OF GOODS SOLD
LABA BRUTO		7.299.122.959.685	7.917.240.946.515	GROSS PROFIT
BEBAN USAHA	26			OPERATING EXPENSES
Beban penjualan		3.769.234.915.945	4.027.986.833.485	Selling
Beban umum dan administrasi		698.959.849.585	716.989.561.996	General and administrative
Jumlah Beban Usaha		4.468.194.765.530	4.744.976.395.481	Total Operating Expenses
LABA USAHA		2.830.928.194.155	3.172.264.551.034	PROFIT FROM OPERATIONS
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Beban bunga	28	(353.822.336.007)	(355.074.879.758)	Interest expense
Laba (rugi) selisih kurs mata uang asing - bersih		116.986.949.959	(206.361.945.932)	Gain (loss) on foreign exchange - net
Penghasilan bunga	27	51.405.459.416	52.352.843.077	Interest income
Keuntungan penjualan aset tetap	9	1.965.163.012	2.387.589.067	Gain on sale of property, plant and equipment
Lain-lain - bersih	29	36.426.849.401	38.898.423.523	Others - net
Beban Lain-lain - bersih		(147.037.914.219)	(467.797.970.023)	Other Expenses - net
LABA SEBELUM PAJAK		2.683.890.279.936	2.704.466.581.011	PROFIT BEFORE TAX
BEBAN (PENGHASILAN) PAJAK	31			TAX EXPENSE (BENEFIT)
Pajak kini		576.418.381.880	661.306.449.500	Current tax
Pajak tangguhan		9.303.383.411	(8.244.075.253)	Deferred tax
Beban pajak		585.721.765.291	653.062.374.247	Right-of-use assets buildings - net of Tax expense
LABA TAHUN BERJALAN		2.098.168.514.645	2.051.404.206.764	PROFIT FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit or loss
Pengukuran kembali liabilitas imbalan pasti	30	(63.741.440.323)	(28.132.575.812)	Remeasurement of long-term employee benefits liability
Pajak yang terkait pos yang tidak akan direklasifikasi ke laba rugi	31	14.023.116.871	7.033.143.953	Tax relating to item that will not be reclassified subsequently to profit or loss
		(49.718.323.452)	(21.099.431.859)	
Pos yang akan direklasifikasi ke laba rugi				Item that will be reclassified subsequently to profit or loss -
Selisih kurs penjabaran entitas anak luar negeri		(3.846.177.236)	1.745.730.744	Exchange differences on translation of a foreign subsidiary
RUGI KOMPREHENSIF LAIN SETELAH PAJAK		(53.564.500.688)	(19.353.701.115)	OTHER COMPREHENSIVE LOSS - NET OF TAX
JUMLAH PENGHASILAN KOMPREHENSIF		2.044.604.013.957	2.032.050.505.649	TOTAL COMPREHENSIVE INCOME
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL PROFIT FOR THE YEAR
Pemilik entitas induk		2.060.631.850.945	1.999.303.012.096	ATTRIBUTABLE TO:
Keperluan nonpengendali		37.536.663.700	52.101.194.668	Owners of the Company
		2.098.168.514.645	2.051.404.206.764	Non-controlling interests
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME
Pemilik entitas induk		2.007.479.885.084	1.980.168.272.605	ATTRIBUTABLE TO:
Keperluan nonpengendali	23	37.124.128.873	51.882.233.044	Owners of the Company
		2.044.604.013.957	2.032.050.505.649	Non-controlling interests
LABA PER SAHAM	32	92	89	EARNINGS PER SHARE

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	2021	Catatan/ Notes	2020	
PENJUALAN BERSIH	27.904.558.322.183	24	24.476.953.742.651	NET SALES
BEBAN POKOK PENJUALAN	20.981.574.813.780	25	17.177.830.782.966	COST OF GOODS SOLD
LABA KOTOR	6.922.983.508.403		7.299.122.959.685	GROSS PROFIT
BEBAN USAHA		26		OPERATING EXPENSES
Penjualan	4.539.447.007.003		3.769.234.915.945	Selling
Umum dan administrasi	611.220.587.245		698.959.849.585	General and administrative
Jumlah Beban Usaha	5.150.667.594.248		4.468.194.765.530	Total Operating Expenses
LABA USAHA	1.772.315.914.155		2.830.928.194.155	OPERATING PROFIT
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Keuntungan selisih kurs mata uang asing - bersih	46.625.744.255		116.986.949.959	Gain on foreign exchange - net
Penghasilan bunga	23.187.158.296	27	51.405.459.416	Interest income
Keuntungan penjualan aset tetap	2.475.359.330	9	1.965.163.012	Gain on sale of property, plant and equipment
Beban bunga	(320.535.214.840)	28	(353.822.336.007)	Interest expense
Lain-lain - bersih	25.579.565.290	29	36.426.849.401	Others - net
Beban Lain-lain - bersih	(222.667.357.469)		(147.037.914.219)	Other Expenses - net
LABA SEBELUM PAJAK	1.549.648.556.686		2.683.890.279.936	PROFIT BEFORE TAX
BEBAN PAJAK		31		TAX EXPENSE
Pajak kini	296.373.748.136		576.418.381.880	Current tax
Pajak tangguhan	42.222.160.597		9.303.383.411	Deferred tax
Beban pajak	338.595.908.733		585.721.765.291	Tax expense
LABA TAHUN BERJALAN	1.211.052.647.953		2.098.168.514.645	PROFIT FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit or loss
Pengukuran kembali liabilitas imbalan pasti	114.325.477.830	30	(63.741.440.323)	Remeasurement of long-term employee benefits liability
Pajak yang terkait pos yang tidak akan direklasifikasi ke laba rugi	(25.151.805.123)	31	14.023.116.871	Tax relating to item that will not be reclassified subsequently to profit or loss
	89.173.672.707		(49.718.323.452)	
Pos yang akan direklasifikasi ke laba rugi				Item that will be reclassified subsequently to profit or loss -
Selisih kurs penjabaran entitas anak luar negeri	(4.901.788.783)		(3.846.177.236)	Exchange differences on translation of a foreign subsidiary
PENGHASILAN (RUGI) KOMPREHENSIF LAIN SETELAH PAJAK	84.272.083.924		(53.564.500.686)	OTHER COMPREHENSIVE INCOME (LOSS) - NET OF TAX
JUMLAH PENGHASILAN KOMPREHENSIF	1.295.324.731.877		2.044.604.013.957	TOTAL COMPREHENSIVE INCOME
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:
Pemilik entitas induk	1.166.598.590.767		2.080.631.850.945	Owners of the Parent Company
Kepentingan nonpengendali	24.454.057.186		37.536.663.700	Non-controlling Interests
	1.211.052.647.953		2.098.168.514.645	
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik entitas induk	1.270.289.630.521		2.007.479.885.084	Owners of the Parent Company
Kepentingan nonpengendali	25.035.101.356	23	37.124.128.873	Non-controlling Interests
	1.295.324.731.877		2.044.604.013.957	
LABA PER SAHAM	53	32	92	EARNINGS PER SHARE

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

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

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	2022	Catatan/ Notes	2021	
PENJUALAN BERSIH	30.669.405.967.404	25	27.904.558.322.183	NET SALES
BEBAN POKOK PENJUALAN	23.629.982.626.480	26	20.981.574.813.780	COST OF GOODS SOLD
LABA KOTOR	6.639.423.338.924		6.922.983.508.403	GROSS PROFIT
BEBAN USAHA		27		OPERATING EXPENSES
Penjualan	3.708.573.358.051		4.539.447.007.003	Selling
Umum dan administrasi	697.735.339.172		611.220.587.245	General and administrative
Jumlah Beban Usaha	4.406.308.697.223		5.150.667.594.248	Total Operating Expenses
LABA USAHA	2.433.114.641.701		1.772.315.914.155	OPERATING PROFIT
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Keuntungan selisih kurs mata uang asing - bersih	360.307.461.940		46.625.744.255	Gain on foreign exchange - net
Penghasilan bunga	30.708.263.481	28	23.187.158.298	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	69.038.638.465	30	25.579.595.290	Others - net
Penghasilan (Beban) Lain-lain - bersih	72.942.876.233		(222.667.357.469)	Other Income (Expenses) - net
LABA SEBELUM PAJAK	2.506.057.517.934		1.549.648.556.686	PROFIT BEFORE TAX
BEBAN PAJAK		32		TAX EXPENSE
Pajak kini	521.483.045.980		296.373.748.136	Current tax
Pajak tangguhan	14.509.933.805		42.222.160.597	Deferred tax
Beban pajak	535.992.979.785		338.595.908.733	Tax expense
LABA TAHUN BERJALAN	1.970.064.538.149		1.211.052.647.953	PROFIT FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit or loss
Pengukuran kembali liabilitas imbalan pensiun	39.877.020.963	31	114.325.477.830	Remeasurement of long-term employee benefits liability
Pajak yang terkait pos yang tidak akan direklasifikasi ke laba rugi	(8.774.849.494)	32	(25.151.605.123)	Tax relating to item that will not be reclassified subsequently to profit or loss
	31.102.171.469		89.173.872.707	
Pos yang akan direklasifikasi ke laba rugi				Item that will be reclassified subsequently to profit or loss -
Selisih kurs penjabaran entitas anak luar negeri	6.597.491.487		(4.901.788.783)	Exchange differences on translation of a foreign subsidiary
PENGHASILAN KOMPREHENSIF LAIN SETELAH PAJAK	37.699.662.956		84.272.083.024	OTHER COMPREHENSIVE INCOME - NET OF TAX
JUMLAH PENGHASILAN KOMPREHENSIF	2.007.764.201.105		1.295.324.731.877	TOTAL COMPREHENSIVE INCOME
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:
Pemilik entitas induk	1.942.229.752.036		1.186.596.590.767	Owners of the Parent Company
Kepentingan nonpengendali	27.834.786.113		24.454.057.186	Non-controlling interests
	1.970.064.538.149		1.211.052.647.953	
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik entitas induk	1.979.226.144.474		1.270.289.630.521	Owners of the Parent Company
Kepentingan nonpengendali	28.538.056.631	24	25.035.101.356	Non-controlling interests
	2.007.764.201.105		1.295.324.731.877	
LABA PER SAHAM	87	33	53	BASIC EARNINGS PER SHARE

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

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

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	2023	Catatan/ Notes	2022	
PENJUALAN BERSIH	31.485.008.185.525	25	30.669.405.967.404	NET SALES
BEBAN POKOK PENJUALAN	<u>23.077.230.426.842</u>	26	<u>23.829.982.628.480</u>	COST OF GOODS SOLD
LABA KOTOR	<u>8.407.777.758.683</u>		<u>6.839.423.338.924</u>	GROSS PROFIT
BEBAN USAHA		27		OPERATING EXPENSES
Penjualan	3.357.800.596.307		3.708.573.358.051	Selling
Umum dan administrasi	750.501.815.176		697.735.339.172	General and administrative
Jumlah Beban Usaha	<u>4.108.302.411.483</u>		<u>4.406.308.697.223</u>	Total Operating Expenses
LABA USAHA	<u>4.299.475.347.200</u>		<u>2.433.114.641.701</u>	OPERATING PROFIT
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Penghasilan bunga	84.751.267.929	28	30.708.263.481	Interest income
Keuntungan penjualan aset tetap	7.904.770.310	10	2.070.990.244	Gain on sale of property, plant and equipment
Keuntungan (kerugian) selisih kurs mata uang asing - bersih	(147.035.541.801)		360.307.461.940	Gain (loss) on foreign exchange - net
Beban bunga	(302.577.139.458)	29	(389.182.677.897)	Interest expense
Lain-lain - bersih	<u>151.197.128.632</u>	30	<u>69.038.838.465</u>	Others - net
Penghasilan (Beban) Lain-lain - bersih	<u>(205.759.514.388)</u>		<u>72.942.876.233</u>	Other Income (Expenses) - net
LABA SEBELUM PAJAK	<u>4.093.715.832.812</u>		<u>2.506.057.517.934</u>	PROFIT BEFORE TAX
BEBAN PAJAK		32		TAX EXPENSE
Pajak kini	872.973.436.829		521.483.045.980	Current tax
Pajak tangguhan	<u>(24.129.695.238)</u>		<u>14.509.933.805</u>	Deferred tax
Beban pajak	<u>848.843.741.591</u>		<u>535.992.979.785</u>	Tax expense
LABA TAHUN BERJALAN	<u>3.244.872.091.221</u>		<u>1.970.064.538.149</u>	PROFIT FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit or loss
Pengukuran kembali liabilitas imbalan pasti	8.613.306.961	31	39.877.020.963	Remeasurement of long-term employee benefits liability
Pajak yang terkait pos yang tidak akan direklasifikasi ke laba rugi	<u>(1.894.927.531)</u>	32	<u>(8.774.849.494)</u>	Tax relating to item that will not be reclassified subsequently to profit or loss
	<u>6.718.379.430</u>		<u>31.102.171.469</u>	
Pos yang akan direklasifikasi ke laba rugi				Item that will be reclassified subsequently to profit or loss -
Selisih kurs penjabaran entitas anak luar negeri	<u>(6.937.884.055)</u>		<u>6.597.491.487</u>	Exchange differences on translation of a foreign subsidiary
PENGHASILAN (RUGI) KOMPREHENSIF LAIN SETELAH PAJAK	<u>(219.504.625)</u>		<u>37.699.662.956</u>	OTHER COMPREHENSIVE INCOME (LOSS) - NET OF TAX
JUMLAH PENGHASILAN KOMPREHENSIF	<u>3.244.652.586.596</u>		<u>2.007.764.201.105</u>	TOTAL COMPREHENSIVE INCOME
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:
Pemilik entitas induk	3.193.816.276.615		1.942.229.752.036	Owners of the Parent Company
Kepentingan nonpengendali	<u>51.055.814.606</u>		<u>27.834.786.113</u>	Non-controlling interests
	<u>3.244.872.091.221</u>		<u>1.970.064.538.149</u>	
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik entitas induk	3.193.641.501.401		1.979.226.144.474	Owners of the Parent Company
Kepentingan nonpengendali	<u>51.011.085.195</u>	24	<u>28.538.056.631</u>	Non-controlling interests
	<u>3.244.652.586.596</u>		<u>2.007.764.201.105</u>	
LABA PER SAHAM	<u>143</u>	33	<u>87</u>	BASIC EARNINGS PER SHARE

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

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PT MAYORA INDAH Tbk DAN ENTITAS ANAK
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	2024	Catatan/ Notes	2023	
PENJUALAN BERSIH	36.072.949.285.930	25	31.485.008.185.525	NET SALES
BEBAN POKOK PENJUALAN	27.770.649.971.673	26	23.077.230.426.842	COST OF GOODS SOLD
LABA KOTOR	8.302.299.314.257		8.407.777.758.683	GROSS PROFIT
BEBAN USAHA		27		OPERATING EXPENSES
Penjualan	3.529.023.051.904		3.357.800.596.307	Selling
Umum dan administrasi	857.911.490.235		750.501.815.176	General and administrative
Jumlah Beban Usaha	4.386.934.542.139		4.108.302.411.483	Total Operating Expenses
LABA USAHA	3.915.364.772.118		4.299.475.347.200	OPERATING PROFIT
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Penghasilan bunga	151.062.730.611	28	84.751.267.929	Interest income
Keuntungan (kerugian) selisih kurs				
mata uang asing - bersih	148.594.906.404		(147.035.541.801)	Gain (loss) on foreign exchange - net
Keuntungan penjualan aset tetap	17.495.370.982	9	7.904.770.310	Gain on sale of property, plant and equipment
Beban bunga	(425.195.530.261)	29	(302.577.130.458)	Interest expense
Lain-lain - bersih	73.772.243.482	30	151.197.128.632	Others - net
Beban Lain-lain - bersih	(34.270.278.782)		(205.759.514.388)	Other Expenses - net
LABA SEBELUM PAJAK	3.881.094.493.336		4.093.715.832.812	PROFIT BEFORE TAX
BEBAN (PENGHASILAN) PAJAK		32		TAX EXPENSE (BENEFIT)
Pajak kini	803.012.591.565		872.973.436.829	Current tax
Pajak tangguhan	10.414.226.364		(24.129.695.238)	Deferred tax
Beban pajak	813.426.817.929		848.843.741.591	Tax expense
LABA TAHUN BERJALAN	3.067.667.675.407		3.244.872.091.221	PROFIT FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit or loss
Pengukuran kembali liabilitas imbalan pasti	10.716.219.076	31	8.613.306.961	Remeasurement of long-term employee benefits liability
Pajak yang terkait pos yang tidak akan direklasifikasi ke laba rugi	(2.357.568.197)	32	(1.894.927.531)	Tax relating to item that will not be reclassified subsequently to profit or loss
	8.358.650.879		6.718.379.430	
Pos yang akan direklasifikasi ke laba rugi				Item that will be reclassified subsequently to profit or loss -
Selisih kurs penjabaran entitas anak luar negeri	2.222.056.423		(6.937.884.055)	Exchange differences on translation of a foreign subsidiary
PENGHASILAN (RUGI) KOMPREHENSIF LAIN SETELAH PAJAK	10.580.707.302		(219.504.625)	OTHER COMPREHENSIVE INCOME (LOSS) - NET OF TAX
JUMLAH PENGHASILAN KOMPREHENSIF	3.078.248.382.709		3.244.652.586.596	TOTAL COMPREHENSIVE INCOME
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:
Pemilik entitas induk	3.000.372.094.158		3.193.816.276.615	Owners of the Parent Company
Kepentingan nonpengendali	67.295.581.249		51.055.814.606	Non-controlling interests
	3.067.667.675.407		3.244.872.091.221	
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik entitas induk	3.010.805.521.956		3.193.641.501.401	Owners of the Parent Company
Kepentingan nonpengendali	67.442.860.753	24	51.011.085.195	Non-controlling interests
	3.078.248.382.709		3.244.652.586.596	
LABA PER SAHAM	134	33	143	BASIC EARNINGS PER SHARE

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

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

LAMPIRAN LAPORAN PENJUALAN

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22. Kepentingan Nonpengendali

22. Non-Controlling Interests

	2015	Disajikan Kembali/ As Restated (Catatan/Note 36) 2014	
Ekuitas yang dapat diatribusikan kepada kepentingan nonpengendali			Non-controlling interests in net assets of subsidiaries
PT Torabika Eka Semesta	108.883.360.514	79.680.147.475	PT Torabika Eka Semesta
PT Kakao Mas Gemilang	8.125.841.602	12.907.906.112	PT Kakao Mas Gemilang
Jumlah	117.009.202.116	92.588.053.587	Total
		Disajikan Kembali/ As Restated (Catatan/Note 36) 2014	
Laba komprehensif yang dapat diatribusikan kepada kepentingan nonpengendali			Non-controlling interests in comprehensive income of subsidiaries
PT Torabika Eka Semesta	29.203.213.040	5.477.145.875	PT Torabika Eka Semesta
PT Kakao Mas Gemilang	1.217.935.489	548.140.960	PT Kakao Mas Gemilang
Jumlah	30.421.148.529	6.025.286.835	Total

Pada tahun 2015, PT Kakao Mas Gemilang, entitas anak telah membagikan dividen tunai sebesar Rp 6.000.000.000 kepada pemilik saham nonpengendali atau 4% dari persentase kepemilikan saham.

In 2015, PT Kakao Mas Gemilang, a subsidiary, declared and paid cash dividends amounting to Rp 6,000,000,000 to non-controlling shareholders or 4% of total shares.

23. Penjualan Bersih

23. Net Sales

	2015	2014	
Lokal	7.603.733.186.433	8.439.530.493.400	Local
Ekspor	7.231.820.268.994	5.774.099.475.636	Export
Retur	(16.922.819.580)	(44.541.690.798)	Sales returns
Jumlah	14.818.730.635.847	14.169.088.278.238	Net

Penjualan yang melebihi 10% dari jumlah penjualan bersih dilakukan dengan PT Inbisco Niagatama Semesta, pihak berelasi, masing-masing sebesar Rp 7.219.550.356.355 (49%) dan Rp 8.089.242.574.526 (57%) pada 2015 dan 2014 (Catatan 31).

Sales to PT Inbisco Niagatama Semesta, a related party, amounting to Rp 7,219,550,356,355 (49%) and Rp 8,089,242,574,526 (57%) exceeded 10% of the net sales in 2015 and 2014, respectively (Note 31).

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Berdasarkan Rapat Umum Pemegang Saham Tahunan yang tercantum dalam Akta No. 5 tanggal 10 Juni 2015, dari Periasman Effendi, S.H., M.H., notaris di Tangerang, para pemegang saham telah menyetujui untuk membagikan dividen tunai sebesar Rp 143.095.678.240 atau Rp 160 per saham serta membentuk dana cadangan sebesar Rp 2.000.000.000 dari keuntungan bersih tahun buku 2014.

Based on the Annual General Stockholders' Meeting as stated in Notarial Deed No. 5 dated June 10, 2015 of Periasman Effendi, S.H., M.H., a public notary in Tangerang, the stockholders approved the distribution of cash dividends amounting to Rp 143,095,678,240 or Rp 160 per share and appropriation of Rp 2,000,000,000 of its profit in 2014 for general reserve.

22. Kepentingan Nonpengendali

22. Non-Controlling Interests

	2016	2015	
Ekuitas yang dapat diatribusikan kepada kepentingan nonpengendali			Non-controlling interests in net assets of subsidiaries
TES	134.691.825.040	108.883.360.514	TES
KMG	9.074.127.799	8.125.841.602	KMG
Jumlah	143.765.952.839	117.009.202.116	Total
	2016	2015	
Penghasilan komprehensif yang dapat diatribusikan kepada kepentingan nonpengendali			Non-controlling interests in comprehensive income of subsidiaries
TES	32.424.814.526	29.203.213.040	TES
KMG	948.286.197	1.217.935.489	KMG
Jumlah	33.373.100.723	30.421.148.529	Total

Pada tahun 2016, PT Torabika Eka Semesta, entitas anak, telah membagikan dividen tunai sebesar Rp 6.616.350.000 kepada pemilik saham minoritas.

In 2016, PT Torabika Eka Semesta, a subsidiary, declared and paid cash dividends amounting to Rp 6,616,350,000 to minority shareholders.

Pada tahun 2015, PT Kakao Mas Gemilang, entitas anak, telah membagikan dividen tunai sebesar Rp 6.000.000.000 kepada pemilik saham minoritas.

In 2015, PT Kakao Mas Gemilang, a subsidiary, declared and paid cash dividends amounting to Rp 6,000,000,000 to minority shareholders.

23. Penjualan Bersih

23. Net Sales

	2016	2015	
Lokal	10.134.412.531.950	7.603.733.186.433	Local
Ekspor	8.235.702.219.300	7.231.920.268.994	Export
Retur	(20.154.852.892)	(16.922.819.580)	Sales returns
Jumlah	18.349.959.898.358	14.818.730.635.847	Net

Penjualan bersih dilakukan dengan pihak berelasi 53,89% dan 49,93% dari penjualan bersih masing-masing untuk tahun-tahun yang berakhir 31 Desember 31, 2016 dan 2015 (Catatan 32).

Sales to related parties represent 53.89% and 49.93% of net sales for the years ended December 31, 2016 and 2015, respectively (Note 32).

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22. Kepentingan Nonpengendali

22. Non-Controlling Interests

	2017	2016	
Ekuitas yang dapat diatribusikan kepada kepentingan nonpengendali			Non-controlling interests in net assets of subsidiaries
TES	158.521.047.868	134.691.825.040	TES
KMG	9.755.742.009	9.074.127.799	KMG
Jumlah	168.276.789.877	143.765.952.839	Total
	2017	2016	
Penghasilan komprehensif yang dapat diatribusikan kepada kepentingan nonpengendali			Non-controlling interests in comprehensive income of subsidiaries
TES	35.346.572.828	32.424.814.526	TES
KMG	681.614.210	948.286.197	KMG
Jumlah	36.028.187.038	33.373.100.723	Total

Pada tahun 2017 dan 2016, PT Torabika Eka Semesta, entitas anak, telah membagikan dividen tunai yang menjadi bagian kepentingan non-pengendali masing-masing sebesar Rp 11.517.350.000 dan Rp 6.616.350.000.

In 2017 and 2016, PT Torabika Eka Semesta, a subsidiary, declared and paid cash dividends to non-controlling interests amounting to Rp 11,517,350,000 and Rp 6,616,350,000, respectively.

23. Penjualan Bersih

23. Net Sales

	2017	2016	
Lokal	11.320.832.268.110	10.134.412.531.950	Local
Ekspor	9.501.470.803.880	8.235.702.219.300	Export
Retur	(5.629.125.517)	(20.154.852.892)	Sales returns
Jumlah	20.816.673.946.473	18.349.959.898.358	Net

Penjualan bersih dilakukan dengan pihak berelasi 79,92% dan 53,89% dari penjualan bersih masing-masing untuk tahun-tahun yang berakhir tanggal 31 Desember 2017 dan 2016 (Catatan 32).

Sales to related parties represent 79.92% and 53.89% of net sales for the years ended December 31, 2017 and 2016, respectively (Note 32).



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20. Dividen Tunai dan Pencadangan Saldo Laba

Berdasarkan Rapat Umum Pemegang Saham Tahunan yang tercantum dalam Akta No. 24 tanggal 25 Mei 2018, dari Periasman Effendi, S.H., M.H., notaris di Tangerang, para pemegang saham telah menyetujui untuk membagikan dividen tunai sebesar Rp 603.684.892.575 atau Rp 27 per saham serta membentuk cadangan umum sebesar Rp 2.000.000.000 dari keuntungan bersih tahun buku 2017.

Berdasarkan Rapat Umum Pemegang Saham Tahunan yang tercantum dalam Akta No. 8 tanggal 14 Juni 2017, dari Periasman Effendi, S.H., M.H., notaris di Tangerang, para pemegang saham telah menyetujui untuk membagikan dividen tunai sebesar Rp 469.532.694.225 atau Rp 21 per saham serta membentuk cadangan umum sebesar Rp 2.000.000.000 dari keuntungan bersih tahun buku 2016.

20. Cash Dividends and Appropriation For General Reserve

Based on the Annual General Stockholders' Meeting as stated in Notarial Deed No. 24 dated May 25, 2018 of Periasman Effendi, S.H., M.H., a public notary in Tangerang, the stockholders approved the distribution of cash dividends amounting to Rp 603,684,892,575 or Rp 27 per share and appropriation of Rp 2,000,000,000 of its profit in 2017 for general reserve.

Based on the Annual General Stockholders' Meeting as stated in Notarial Deed No. 8 dated June 14, 2017 of Periasman Effendi, S.H., M.H., a public notary in Tangerang, the stockholders approved the distribution of cash dividends amounting to Rp 469,532,694,225 or Rp 21 per share and appropriation of Rp 2,000,000,000 of its profit in 2016 for general reserve.

21. Kepentingan Nonpengendali

	2018	2017
Ekuitas yang dapat diatribusikan kepada kepentingan nonpengendali		
TES	189.148.902.245	158.521.047.868
KMG	10.747.880.229	9.755.742.009
Jumlah	199.896.782.474	168.276.789.877
Penghasilan komprehensif yang dapat diatribusikan kepada kepentingan nonpengendali		
TES	43.492.979.377	35.346.572.828
KMG	992.138.220	681.614.210
Jumlah	44.485.117.597	36.028.187.038

Pada tahun 2018 dan 2017, PT Torabika Eka Semesta, entitas anak, telah membagikan dividen tunai yang menjadi bagian kepentingan non-pengendali sebesar Rp 12.865.125.000 dan Rp 11.517.350.000.

21. Non-Controlling Interests

	2018	2017
Non-controlling interests in net assets of subsidiaries		
TES	189.148.902.245	158.521.047.868
KMG	10.747.880.229	9.755.742.009
Total	199.896.782.474	168.276.789.877
Non-controlling interests in comprehensive income of subsidiaries		
TES	43.492.979.377	35.346.572.828
KMG	992.138.220	681.614.210
Total	44.485.117.597	36.028.187.038

In 2018 and 2017, PT Torabika Eka Semesta, a subsidiary, declared and paid cash dividends to non-controlling interests amounting to Rp 12,865,125,000 and Rp 11,517,350,000, respectively.

22. Penjualan Bersih

	2018	2017
Lokal	12.963.963.886.575	11.320.832.268.110
Ekspor	11.108.731.652.403	9.501.470.803.880
Retur	(11.893.143.253)	(5.629.125.517)
Jumlah	24.060.802.395.725	20.816.673.946.473

22. Net Sales

	2018	2017
Local	12.963.963.886.575	11.320.832.268.110
Export	11.108.731.652.403	9.501.470.803.880
Sales returns	(11.893.143.253)	(5.629.125.517)
Net	24.060.802.395.725	20.816.673.946.473

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Penjualan bersih dilakukan dengan pihak berelasi 65,00% dan 79,92% dari penjualan bersih masing-masing untuk tahun-tahun yang berakhir tanggal 31 Desember 2018 dan 2017 (Catatan 31).

Sales to related parties represent 65.00% and 79.92% of net sales for the years ended December 31, 2018 and 2017, respectively (Note 31).

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Berdasarkan Rapat Umum Pemegang Saham Tahunan yang tercantum dalam Akta No. 24 tanggal 25 Mei 2018, dari Periasman Effendi, S.H., M.H., notaris di Tangerang, para pemegang saham telah menyetujui untuk membagikan dividen tunai sebesar Rp 603.684.892.575 atau Rp 27 per saham serta membentuk cadangan umum sebesar Rp 2.000.000.000 dari keuntungan bersih tahun buku 2017.

Based on the Annual General Stockholders' Meeting as stated in Notarial Deed No. 24 dated May 25, 2018 of Periasman Effendi, S.H., M.H., a public notary in Tangerang, the stockholders approved the distribution of cash dividends amounting to Rp 603,684,892,575 or Rp 27 per share and appropriation of Rp 2,000,000,000 of its profit in 2017 for general reserve.

21. Kepentingan Nonpengendali

21. Non-Controlling Interests

	2019	2018	
Ekuitas yang dapat diatribusikan kepada kepentingan nonpengendali			Non-controlling interests in net assets of subsidiaries
TES	227.310.164.598	189.148.902.245	TES
KMG	9.763.950.920	10.747.880.229	KMG
Jumlah	237.074.115.518	199.896.782.474	Total
	2019	2018	
Penghasilan komprehensif yang dapat diatribusikan kepada kepentingan nonpengendali			Non-controlling interests in comprehensive income of subsidiaries
TES	50.413.762.352	43.492.979.377	TES
KMG	1.016.070.692	992.138.220	KMG
Jumlah	51.429.833.044	44.485.117.597	Total

Pada tahun 2019 dan 2018, PT Torabika Eka Semesta, entitas anak, telah membagikan dividen tunai yang menjadi bagian kepentingan non-pengendali masing-masing sebesar Rp 12.252.500.000 dan Rp 12.865.125.000.

In 2019 and 2018, PT Torabika Eka Semesta, a subsidiary, declared and paid cash dividends to non controlling interests amounting to Rp 12,252,500,000 and Rp 12,865,125,000, respectively.

Pada tahun 2019, PT Kakao Mas Gemilang, entitas anak, telah membagikan dividen tunai sebesar Rp 2.000.000.000 kepada pemilik saham non pengendali atau 4% dari persentase kepemilikan saham.

In 2019, PT Kakao Mas Gemilang, a subsidiary, declared and paid cash dividends amounting to Rp 2,000,000,000 to non-controlling shareholders or 4% of total shares.

22. Penjualan Bersih

22. Net Sales

	2019	2018	
Lokal	13.557.052.148.580	12.963.963.886.575	Local
Ekspor	11.479.936.437.643	11.108.731.652.403	Export
Retur	(10.249.113.676)	(11.893.143.253)	Sales returns
Jumlah	25.026.739.472.547	24.060.802.395.725	Net

Penjualan bersih dilakukan dengan pihak berelasi sebesar 63,82% dan 65,00% dari penjualan bersih untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2019 dan 2018 (Catatan 31).

Sales to related parties represent 63.82% and 65.00% of net sales for the years ended December 31, 2019 and 2018, respectively (Note 31).

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24. Penjualan Bersih

	31 Desember 2020/ <u>December 31, 2020</u>	31 Desember 2019/ <u>December 31, 2019</u>	
Lokal	14.380.095.257.387	13.557.052.148.580	Local
Ekspor	10.113.731.248.264	11.479.936.437.643	Export
Retur	<u>(16.872.763.000)</u>	<u>(10.249.113.676)</u>	Sales returns
Jumlah	<u>24.476.953.742.651</u>	<u>25.026.739.472.547</u>	Net

Penjualan bersih dilakukan dengan pihak berelasi sebesar 68,48% dan 63,82% dari penjualan bersih untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2020 dan 2019 (Catatan 33).

Sales to related parties represent 68.48% and 63.82% of net sales for the years ended December 31, 2020 and 2019, respectively (Note 33).

25. Beban Pokok Penjualan

	31 Desember 2020/ <u>December 31, 2020</u>	31 Desember 2019/ <u>December 31, 2019</u>	
Bahan baku dan pembungkus yang digunakan	12.694.461.336.609	13.282.287.699.652	Raw and packing materials used
Tenaga kerja langsung	1.369.274.922.584	1.249.020.013.269	Direct labor
Biaya produksi tidak langsung	<u>2.733.806.497.712</u>	<u>2.425.565.821.474</u>	Factory overhead
Jumlah Biaya Produksi	16.797.542.756.905	16.956.873.534.395	Total Manufacturing Costs
Persediaan barang dalam proses			Work in process
Awal periode	1.076.480.745.915	1.186.829.408.636	At beginning of period
Akhir periode (Catatan 6)	<u>(599.005.901.803)</u>	<u>(1.076.480.745.915)</u>	At end of period (Note 6)
Beban Pokok Produksi	17.275.017.601.017	17.067.222.197.116	Cost of Goods Manufactured
Persediaan barang jadi			Finished goods
Awal periode	232.463.904.298	274.740.233.214	At beginning of period
Akhir periode (Catatan 6)	<u>(329.650.722.349)</u>	<u>(232.463.904.298)</u>	At end of period (Note 6)
Beban Pokok Penjualan	<u>17.177.830.782.966</u>	<u>17.109.498.526.032</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 2020 dan 2019.

There were no purchases from any party which exceeded 10% of total net sales for the years ended December 31, 2020 and 2019.



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23. Kepentingan Nonpengendali

	2021	2020	
Ekuitas yang dapat diatribusikan kepada kepentingan nonpengendali			Non-controlling interests in net assets of subsidiaries
TES	232.008.381.624	251.850.032.791	TES
KMG	9.315.864.123	8.548.111.600	KMG
Jumlah	241.324.245.747	260.398.144.391	Total
Penghasilan komprehensif yang dapat diatribusikan kepada kepentingan nonpengendali			Non-controlling interests in comprehensive income of subsidiaries
TES	24.267.348.832	36.339.968.194	TES
KMG	767.752.524	784.160.679	KMG
Jumlah	25.035.101.356	37.124.128.873	Total

Pada tahun 2021 dan 2020, PT Torabika Eka Semesta, entitas anak, telah membagikan dividen tunai yang menjadi bagian kepentingan non-pengendali masing-masing sebesar Rp 44.109.000.000 dan Rp 12.252.500.000.

Pada tahun 2020, PT Kakao Mas Gemilang, entitas anak, telah membagikan dividen tunai sebesar Rp 2.000.000.000 kepada pemilik saham non pengendali atau 4% dari persentase kepemilikan saham.

In 2021 and 2020, PT Torabika Eka Semesta, a subsidiary, declared and paid cash dividends to non controlling interests amounting to Rp 44,109,000,000 and Rp 12,252,500,000, respectively.

In 2020, PT Kakao Mas Gemilang, a subsidiary, declared and paid cash dividends amounting to Rp 2,000,000,000 to non-controlling shareholders or 4% of total shares.

24. Penjualan Bersih

	2021	2020	
Lokal	16.054.493.579.193	14.380.095.257.387	Local
Ekspor	11.885.472.763.242	10.113.731.248.264	Export
Retur	(35.408.020.252)	(16.872.763.000)	Sales returns
Jumlah	27.904.558.322.183	24.476.953.742.651	Net

Penjualan bersih dilakukan dengan pihak berelasi sebesar 67,50% dan 68,48% dari penjualan bersih untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2021 dan 2020 (Catatan 33).

Sales to related parties represent 67.50% and 68.48% of net sales for the years ended December 31, 2021 and 2020, respectively (Note 33).

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24. Kepentingan Nonpengendali

	2022	2021
Ekuitas yang dapat diatribusikan kepada kepentingan nonpengendali		
TES	197.942.611.066	232.008.381.624
KMG	8.350.878.812	9.315.864.123
Jumlah	<u>206.293.489.878</u>	<u>241.324.245.747</u>
Penghasilan komprehensif yang dapat diatribusikan kepada kepentingan nonpengendali		
TES	27.503.041.942	24.267.348.832
KMG	1.035.014.689	767.752.524
Jumlah	<u>28.538.056.631</u>	<u>25.035.101.356</u>

24. Non-Controlling Interests

Non-controlling interests in net assets of subsidiaries	
TES	
KMG	
Total	
Non-controlling interests in comprehensive income of subsidiaries	
TES	
KMG	
Total	

Pada tahun 2022 dan 2021, PT Torabika Eka Semesta, entitas anak, telah membagikan dividen tunai yang menjadi bagian kepentingan non-pengendali masing-masing sebesar Rp 61.568.812.500 dan Rp 44.109.000.000.

In 2022 and 2021, PT Torabika Eka Semesta, a subsidiary, declared and paid cash dividends to non controlling interests amounting to Rp 61,568,812,500 and Rp 44,109,000,000, respectively.

Pada tahun 2022, PT Kakao Mas Gemilang, entitas anak, telah membagikan dividen tunai sebesar Rp 2.000.000.000 kepada pemilik saham non pengendali atau 4% dari persentase kepemilikan saham.

In 2022, PT Kakao Mas Gemilang, a subsidiary, declared and paid cash dividends amounting to Rp 2,000,000,000 to non-controlling shareholders or 4% of total shares.

25. Penjualan Bersih

	2022	2021
Lokal	17.801.674.636.367	16.054.493.579.193
Ekspor	12.894.327.651.340	11.885.472.763.242
Retur	<u>(26.596.320.303)</u>	<u>(35.408.020.252)</u>
Jumlah	<u>30.669.405.967.404</u>	<u>27.904.558.322.183</u>

25. Net Sales

Local	
Export	
Sales returns	

Net

Penjualan bersih dilakukan dengan pihak berelasi sebesar 70,44% dan 67,50% dari penjualan bersih untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2022 dan 2021 (Catatan 34).

Sales to related parties represent 70.44% and 67.50% of net sales for the years ended December 31, 2022 and 2021, respectively (Note 34).

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Pada tahun 2022, PT Kakao Mas Gemilang, entitas anak, telah membagikan dividen tunai sebesar Rp 2.000.000.000 kepada pemilik saham non pengendali atau 4% dari persentase kepemilikan saham.

In 2022, PT Kakao Mas Gemilang, a subsidiary, declared and paid cash dividends amounting to Rp 2,000,000,000 to non-controlling shareholders or 4% of total shares.

25. Penjualan Bersih

25. Net Sales

	2023	2022	
Lokal	17.779.971.747.647	17.801.674.636.367	Local
Ekspor	13.713.364.287.033	12.894.327.651.340	Export
Retur	(8.327.849.155)	(26.596.320.303)	Sales returns
Jumlah	<u>31.485.008.185.525</u>	<u>30.669.405.967.404</u>	Net

Penjualan bersih dilakukan dengan pihak berelasi sebesar 69,36% dan 70,44% dari penjualan bersih untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2023 dan 2022 (Catatan 34).

Sales to related parties represent 69.36% and 70.44% of net sales for the years ended December 31, 2023 and 2022, respectively (Note 34).

26. Beban Pokok Penjualan

26. Cost of Goods Sold

	2023	2022	
Bahan baku dan pembungkus yang digunakan	18.252.709.868.270	19.339.457.470.745	Raw and packing materials used
Tenaga kerja langsung	1.447.026.875.686	1.462.095.049.755	Direct labor
Biaya produksi tidak langsung	<u>3.311.841.837.617</u>	<u>3.195.337.039.865</u>	Factory overhead
Jumlah Biaya Produksi	23.011.578.581.573	23.996.889.560.365	Total Manufacturing Costs
Persediaan barang dalam proses			Work in process
Awal periode	580.949.086.608	601.503.982.857	At beginning of year
Akhir periode (Catatan 7)	<u>(645.169.642.957)</u>	<u>(580.949.086.608)</u>	At end of year (Note 7)
Beban Pokok Produksi	22.947.358.025.224	24.017.444.456.614	Cost of Goods Manufactured
Persediaan barang jadi			Finished goods
Awal periode	563.128.883.247	375.667.055.113	At beginning of year
Akhir periode (Catatan 7)	<u>(433.256.481.629)</u>	<u>(563.128.883.247)</u>	At end of year (Note 7)
Beban Pokok Penjualan	<u>23.077.230.426.842</u>	<u>23.829.982.628.480</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 2023 dan 2022.

There were no purchases from any party which exceeded 10% of total net sales for the years ended December 31, 2023 and 2022.

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24. Kepentingan Nonpengendali

	2024	2023
Ekuitas yang dapat diatribusikan kepada kepentingan nonpengendali		
PT Torabika Eka Semesta	265.348.684.728	232.846.695.404
PT Kakao Mas Gemilang	16.515.001.098	9.754.879.669
Jumlah	<u>281.863.685.826</u>	<u>242.601.575.073</u>
Penghasilan komprehensif yang dapat diatribusikan kepada kepentingan nonpengendali		
PT Torabika Eka Semesta	60.682.739.324	49.607.084.337
PT Kakao Mas Gemilang	6.760.121.429	1.404.000.858
Jumlah	<u>67.442.860.753</u>	<u>51.011.085.195</u>

Pada tahun 2024 dan 2023, PT Torabika Eka Semesta, entitas anak, telah membagikan dividen tunai yang menjadi bagian kepentingan non-pengendali masing-masing sebesar Rp 28.180.750.000 dan Rp 14.703.000.000.

24. Non-Controlling Interests

Non-controlling interests in net assets of subsidiaries	
PT Torabika Eka Semesta	
PT Kakao Mas Gemilang	
Total	
Non-controlling interests in comprehensive income of subsidiaries	
PT Torabika Eka Semesta	
PT Kakao Mas Gemilang	
Total	

In 2024 and 2023, PT Torabika Eka Semesta, a subsidiary, declared and paid cash dividends to non controlling interests amounting to Rp 28,180,750,000 and Rp 14,703,000,000, respectively.

25. Penjualan Bersih

	2024	2023
Lokal	20.726.676.320.914	17.779.971.747.647
Ekspor	15.361.240.023.078	13.713.364.287.033
Retur	(14.967.058.062)	(8.327.849.155)
Jumlah	<u>36.072.949.285.930</u>	<u>31.485.008.185.525</u>

Penjualan bersih dilakukan dengan pihak berelasi sebesar 70,07% dan 69,36% dari penjualan bersih untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023 (Catatan 34).

25. Net Sales

	2024	2023
Local	20.726.676.320.914	17.779.971.747.647
Export	15.361.240.023.078	13.713.364.287.033
Sales returns	(14.967.058.062)	(8.327.849.155)
Net	<u>36.072.949.285.930</u>	<u>31.485.008.185.525</u>

Sales to related parties represent 70.07% and 69.36% of net sales for the years ended December 31, 2024 and 2023, respectively (Note 34).