

## LAMPIRAN

### Lampiran 1. Astra Agro Lestari Tbk(AALI)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Astra Agro Lestari Tbk(AALI)	ANALISIS KOMPARATIF								ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022	
				Rp	%	Rp	%				
<b>A S E T</b>											
<b>Aset lancar</b>											
Kas dan setara kas	Rp978.892	Rp3.896.022	Rp1.619.616	Rp2.917.130	298.00%	-Rp2.276.406	-58.43%	3.52%	12.82%	5.54%	
Piutang usaha											
Pihak ketiga	Rp391.189	Rp236.336	Rp484.846	-Rp154.853	-39.59%	Rp248.510	105.15%	1.41%	0.78%	1.66%	
Pihak berelasi	Rp374.660	Rp221.799	Rp363.924	-Rp152.861	-40.80%	Rp142.125	64.08%	1.35%	0.73%	1.24%	
Piutang lainnya											
Pihak ketiga	Rp620.750	Rp124.860	Rp42.279	-Rp495.890	-79.89%	-Rp82.581	-66.14%	2.23%	0.41%	0.14%	
Pihak berelasi	Rp3.385	Rp1.222	Rp7.381	-Rp2.163	-63.90%	Rp6.159	504.01%	0.01%	0.00%	0.03%	
Persediaan lancar lainnya	Rp2.165.603	Rp3.023.478	Rp3.273.597	Rp857.875	39.61%	Rp250.119	8.27%	7.80%	9.95%	11.19%	
Aset biologis lancar	Rp0	Rp291.491	Rp121.609	Rp291.491		-Rp169.882	-58.28%	0.00%	0.96%	0.42%	
Uang muka lancar lainnya	Rp123.234	Rp81.554	Rp68.385	-Rp41.680	-33.82%	-Rp13.169	-16.15%	0.44%	0.27%	0.23%	
Pajak dibayar dimuka lancar	Rp1.022.043	Rp1.537.446	Rp1.408.971	Rp515.403	50.43%	-Rp128.475	-8.36%	3.68%	5.06%	4.82%	
Aset non-keuangan lancar lainnya	Rp258.134	Rp0	Rp0	-Rp258.134	-100.00%	Rp0	0.00%	0.93%	0.00%	0.00%	
<b>JUMLAH ASET LANCAR</b>	<b>Rp5.937.890</b>	<b>Rp9.414.208</b>	<b>Rp7.390.608</b>	<b>Rp3.476.318</b>	<b>58.54%</b>	<b>-Rp2.023.600</b>	<b>-21.50%</b>	<b>21.37%</b>	<b>30.97%</b>	<b>25.27%</b>	
<b>Aset tidak lancar</b>											
Piutang tidak lancar lainnya pihak berelasi	Rp456.951	Rp419.452	Rp220.723	-Rp37.499	-8.21%	-Rp198.729	-47.38%	1.64%	1.38%	0.75%	
Investasi pada entitas ventura bersama	Rp255.530	Rp330.904	Rp546.531	Rp75.374	29.50%	Rp215.627	65.16%	0.92%	1.09%	1.87%	
Aset pajak tangguhan	Rp723.020	Rp626.433	Rp551.273	-Rp96.587	-13.36%	-Rp75.160	-12.00%	2.60%	2.06%	1.88%	

Tanaman perkebunan										
Tanaman perkebunan menghasilkan	Rp5.461.796	Rp5.499.864	Rp5.674.297	Rp38.068	0.70%	Rp174.433	3.17%	19.66%	18.09%	19.40%
Tanaman perkebunan belum menghasilkan	Rp1.544.060	Rp1.614.607	Rp1.635.923	Rp70.547	4.57%	Rp21.316	1.32%	5.56%	5.31%	5.59%
Perkebunan plasma	Rp1.493.464	Rp1.494.531	Rp1.581.302	Rp1.067	0.07%	Rp86.771	5.81%	5.38%	4.92%	5.41%
Aset tetap	Rp9.242.161	Rp9.172.225	Rp9.104.799	-Rp69.936	-0.76%	-Rp67.426	-0.74%	33.27%	30.17%	31.13%
Klaim atas pengembalian pajak tidak lancar	Rp2.485.464	Rp1.655.100	Rp2.234.602	-Rp830.364	-33.41%	Rp579.502	35.01%	8.95%	5.44%	7.64%
Goodwill	Rp55.951	Rp55.951	Rp55.951	Rp0	0.00%	Rp0	0.00%	0.20%	0.18%	0.19%
Aset tidak lancar non-keuangan lainnya	Rp124.944	Rp116.631	Rp253.331	-Rp8.313	-6.65%	Rp136.700	117.21%	0.45%	0.38%	0.87%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp21.843.341</b>	<b>Rp20.985.698</b>	<b>Rp21.858.732</b>	<b>-Rp857.643</b>	<b>-3.93%</b>	<b>Rp873.034</b>	<b>4.16%</b>	<b>78.63%</b>	<b>69.03%</b>	<b>74.73%</b>
<b>JUMLAH ASET</b>	<b>Rp27.781.231</b>	<b>Rp30.399.906</b>	<b>Rp29.249.340</b>	<b>Rp2.618.675</b>	<b>9.43%</b>	<b>-Rp1.150.566</b>	<b>-3.78%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang usaha										
Pihak ketiga	Rp749.456	Rp907.364	Rp1.162.333	Rp157.908	21.07%	Rp254.969	28.10%	2.70%	2.98%	3.97%
Pihak berelasi	Rp20.808	Rp119.353	Rp62.090	Rp98.545	473.59%	-Rp57.263	-47.98%	0.07%	0.39%	0.21%
Utang lainnya pihak ketiga	Rp463.203	Rp215.761	Rp213.855	-Rp247.442	-53.42%	-Rp1.906	-0.88%	1.67%	0.71%	0.73%
Uang muka pelanggan jangka pendek										
Pihak ketiga	Rp81.072	Rp368.162	Rp202.803	Rp287.090	354.12%	-Rp165.359	-44.91%	0.29%	1.21%	0.69%
Pihak berelasi	Rp64	Rp3	Rp4	-Rp61	-95.31%	Rp1	33.33%	0.00%	0.00%	0.00%
Beban akrual jangka pendek	Rp164.984	Rp132.316	Rp96.012	-Rp32.668	-19.80%	-Rp36.304	-27.44%	0.59%	0.44%	0.33%
Liabilitas imbalan pasca kerja jangka pendek	Rp90.300	Rp77.135	Rp84.860	-Rp13.165	-14.58%	Rp7.725	10.01%	0.33%	0.25%	0.29%
Utang pajak	Rp222.619	Rp575.841	Rp225.982	Rp353.222	158.67%	-Rp349.859	-60.76%	0.80%	1.89%	0.77%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	Rp0	Rp3.564.461	Rp5.000	Rp3.564.461	0.00%	-Rp3.559.461	-99.86%	0.00%	11.73%	0.02%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp1.792.506</b>	<b>Rp5.960.396</b>	<b>Rp2.052.939</b>	<b>Rp4.167.890</b>	<b>232.52%</b>	<b>-Rp3.907.457</b>	<b>-65.56%</b>	<b>6.45%</b>	<b>19.61%</b>	<b>7.02%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp133.160	Rp209.251	Rp221.288	Rp76.091	57.14%	Rp12.037	5.75%	0.48%	0.69%	0.76%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	Rp5.623.933	Rp2.131.944	Rp4.048.767	-Rp3.491.989	-62.09%	Rp1.916.823	89.91%	20.24%	7.01%	13.84%
Kewajiban imbalan pasca kerja jangka panjang	Rp737.379	Rp525.380	Rp466.322	-Rp211.999	-28.75%	-Rp59.058	-11.24%	2.65%	1.73%	1.59%
Liabilitas keuangan jangka panjang lainnya	Rp246.459	Rp401.762	Rp216.803	Rp155.303	63.01%	-Rp184.959	-46.04%	0.89%	1.32%	0.74%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp6.740.931</b>	<b>Rp3.268.337</b>	<b>Rp4.953.180</b>	<b>-Rp3.472.594</b>	<b>-51.52%</b>	<b>Rp1.684.843</b>	<b>51.55%</b>	<b>24.26%</b>	<b>10.75%</b>	<b>16.93%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp8.533.437</b>	<b>Rp9.228.733</b>	<b>Rp7.006.119</b>	<b>Rp695.296</b>	<b>8.15%</b>	<b>-Rp2.222.614</b>	<b>#####</b>	<b>30.72%</b>	<b>30.36%</b>	<b>23.95%</b>
<b>Ekuitas</b>										
Saham biasa	Rp962.344	Rp962.344	Rp962.344	Rp0	0.00%	Rp0	0.00%	3.46%	3.17%	3.29%
Tambahan modal disetor	Rp3.878.995	Rp3.878.995	Rp3.878.995	Rp0	0.00%	Rp0	0.00%	13.96%	12.76%	13.26%
Komponen ekuitas lainnya	-Rp585.804	-Rp225.215	-Rp77.590	Rp360.589	-61.55%	Rp147.625	-65.55%	-2.11%	-0.74%	-0.27%
Saldo laba (akumulasi kerugian)										
Telah ditentukan penggunaannya	Rp192.500	Rp192.500	Rp192.500	Rp0	0.00%	Rp0	0.00%	0.69%	0.63%	0.66%
Belum ditentukan penggunaannya	Rp14.304.458	Rp15.810.588	Rp16.727.788	Rp1.506.110	10.53%	Rp917.220	5.80%	51.49%	52.01%	57.19%
Kepentingan non-pengendali	Rp495.301	Rp551.981	Rp559.184	Rp56.680	11.44%	Rp7.203	1.30%	1.78%	1.82%	1.91%
<b>JUMLAH EKUITAS</b>	<b>Rp19.247.794</b>	<b>Rp21.171.173</b>	<b>Rp22.243.221</b>	<b>Rp1.923.379</b>	<b>9.99%</b>	<b>Rp1.072.048</b>	<b>5.06%</b>	<b>69.28%</b>	<b>69.64%</b>	<b>76.05%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp27.781.231</b>	<b>Rp30.399.906</b>	<b>Rp29.249.340</b>	<b>Rp2.618.675</b>	<b>9.43%</b>	<b>-Rp1.150.566</b>	<b>-3.78%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Astra Agro Lestari Tbk(AALI)	ANALISIS KOMPARATIF								ANALISIS COMMON SIZE (%)		
	2020	2021	2022	2020 -> 2021		2021 -> 2022		2020	2021	2022	
				Rp	%	Rp	%				
PENJUALAN NETO	Rp18.807.043	Rp24.322.048	Rp21.828.591	Rp5.515.005	29.32%	-Rp2.493.457	-10.25%	100.00%	100.00%	100.00%	
BEBAN POKOK PENJUALAN	-Rp15.844.152	-Rp19.492.034	-Rp18.006.474	-Rp3.647.882	23.02%	Rp1.485.560	-7.62%	-84.25%	-80.14%	-82.49%	
<b>LABA BRUTO</b>	<b>Rp2.962.891</b>	<b>Rp4.830.014</b>	<b>Rp3.822.117</b>	<b>Rp1.867.123</b>	<b>63.02%</b>	<b>-Rp1.007.897</b>	<b>-20.87%</b>	<b>15.75%</b>	<b>19.86%</b>	<b>17.51%</b>	
Beban penjualan	-Rp416.725	-Rp421.399	-Rp578.728	-Rp4.674	1.12%	-Rp157.329	37.33%	-2.22%	-1.73%	-2.65%	
Beban umum dan administrasi	-Rp704.009	-Rp978.957	-Rp882.978	-Rp274.948	39.05%	Rp95.981	-9.80%	-3.74%	-4.02%	-4.05%	
Pendapatan keuangan	Rp51.002	Rp82.793	Rp82.401	Rp11.791	23.12%	Rp19.608	31.23%	0.27%	0.26%	0.38%	
Beban keuangan	-Rp418.290	-Rp394.499	-Rp366.449	Rp23.791	-5.69%	Rp28.050	-7.11%	-2.22%	-1.62%	-1.68%	
Keuntungan (kerugian) selisih kurs mata uang asing	Rp33.048	Rp65.382	Rp50.407	Rp32.334	97.84%	-Rp14.975	-22.90%	0.18%	0.27%	0.23%	
Bagian atas laba (rugi) entitas ventura bersama yang dicatat menggunakan metode ekuitas	Rp88.463	Rp113.159	Rp215.627	Rp24.696	27.92%	Rp102.468	90.55%	0.47%	0.47%	0.99%	
Pendapatan lainnya	Rp265.679	Rp308.210	Rp270.495	Rp42.531	16.01%	-Rp37.715	-12.24%	1.41%	1.27%	1.24%	
Beban lainnya	-Rp399.424	-Rp671.534	-Rp183.718	-Rp272.110	68.13%	Rp487.818	-72.64%	-2.12%	-2.76%	-0.84%	
<b>Jumlah laba (rugi) sebelum pajak pengha</b>	<b>Rp1.462.635</b>	<b>Rp2.913.169</b>	<b>Rp2.429.178</b>	<b>Rp1.450.534</b>	<b>99.17%</b>	<b>-Rp483.991</b>	<b>-16.61%</b>	<b>7.78%</b>	<b>11.98%</b>	<b>11.13%</b>	
Pendapatan (beban) pajak	-Rp568.856	-Rp845.807	-Rp637.128	-Rp278.951	48.69%	Rp208.679	-24.67%	-3.02%	-3.48%	-2.92%	
<b>LABA RUGI TAHUN BERJALAN</b>	<b>Rp893.779</b>	<b>Rp2.067.362</b>	<b>Rp1.792.050</b>	<b>Rp1.173.583</b>	<b>131.31%</b>	<b>-Rp275.312</b>	<b>-13.32%</b>	<b>4.75%</b>	<b>8.50%</b>	<b>8.21%</b>	
Pendapatan komprehensif lainnya, sebelum pajak											
Pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi:											
Pendapatan komprehensif lainnya atas pengukuran kembali kewajiban manfaat	-Rp3.701	Rp32.522	Rp59.288	Rp36.223	-978.74%	Rp26.766	82.30%	-0.02%	0.13%	0.27%	
Pendapatan komprehensif lainnya yang akan direklasifikasi ke laba rugi:											
Keuntungan (kerugian) lindung nilai arus k	-Rp516.286	Rp444.589	Rp189.263	Rp960.875	-186.11%	-Rp255.326	-57.43%	-2.75%	1.83%	0.87%	
Pajak atas pendapatan komprehensif lainn	Rp93.461	-Rp90.399	-Rp54.681	-Rp183.860	-196.72%	Rp35.718	-39.51%	0.50%	-0.37%	-0.25%	
<b>Jumlah pendapatan komprehensif lainnya</b>	<b>-Rp426.526</b>	<b>Rp386.712</b>	<b>Rp193.870</b>	<b>Rp813.238</b>	<b>-190.67%</b>	<b>-Rp192.842</b>	<b>-49.87%</b>	<b>-2.27%</b>	<b>1.59%</b>	<b>0.89%</b>	
<b>Jumlah laba rugi komprehensif</b>	<b>Rp467.253</b>	<b>Rp2.454.074</b>	<b>Rp1.985.920</b>	<b>Rp1.986.821</b>	<b>425.21%</b>	<b>-Rp468.154</b>	<b>-19.08%</b>	<b>2.48%</b>	<b>10.09%</b>	<b>9.10%</b>	
Laba (rugi) yang dapat diatribusikan											
Pemilik entitas induk	Rp833.090	Rp1.971.365	Rp1.726.607	Rp1.138.275	136.63%	-Rp244.758	-12.42%	4.43%	8.11%	7.91%	
Kepentingan nonpengendali	Rp60.689	Rp95.997	Rp65.443	Rp35.308	58.18%	-Rp30.554	-31.83%	0.32%	0.39%	0.30%	
<b>JUMLAH</b>	<b>Rp893.779</b>	<b>Rp2.067.362</b>	<b>Rp1.792.050</b>	<b>Rp1.173.583</b>	<b>131.31%</b>	<b>-Rp275.312</b>	<b>-13.32%</b>	<b>4.75%</b>	<b>8.50%</b>	<b>8.21%</b>	
Total laba/(rugi) komprehensif yang dapat diatribusikan											
Pemilik entitas induk	Rp406.486	Rp2.357.494	Rp1.919.407	Rp1.951.008	479.97%	-Rp438.087	-18.58%	2.16%	9.69%	8.79%	
Kepentingan nonpengendali	Rp60.767	Rp96.580	Rp66.513	Rp35.813	58.93%	-Rp30.067	-31.13%	0.32%	0.40%	0.30%	
<b>JUMLAH</b>	<b>Rp467.253</b>	<b>Rp2.454.074</b>	<b>Rp1.985.920</b>	<b>Rp1.986.821</b>	<b>425.21%</b>	<b>-Rp468.154</b>	<b>-19.08%</b>	<b>2.48%</b>	<b>10.09%</b>	<b>9.10%</b>	
Laba per saham dasar/dilusian (Rupiah pe	432.84	1.024.25	897.08	591.41	136.63%	-127.17	-12.42%	0.00%	0.00%	0.00%	

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	3.31	1.58	3.60
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	5.937.888.79	9.414.207.49	7.390.806.41
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.55	0.65	0.79
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.44	0.44	0.31
Debt to Asset	Total Utang / Total Aset*100%	0.31	0.30	0.24
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.18	0.20	0.18
NPM	Laba Bersih / Penjualan*100%	0.05	0.08	0.08
ROA	Laba Bersih / Total Aset*100%	0.03	0.07	0.06
ROE	Laba Bersih / Ekuitas *100%	0.05	0.10	0.08
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-5.62	-6.91	-6.38
Assets Turnover	Penjualan Bersih / Total Aset	0.68	0.80	0.75
AR Turnover	Penjualan bersih / Rata-rata Piutang	27.22	35.20	31.59
<b>Valuasi Pasar</b>				
PER	Harga saham / Earnings per Share	28.46	9.28	8.95
EPS		433	1024	897
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saha	0.010	0.011	0.012
	P BV = Harga saham / BVPS	1232441.69	863652.63	694396.91

## Lampiran 2. PT Asia Sejahtera Mina Tbk(AGAR)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Asia Sejahtera Mina Tbk(AGAR)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset lancar</b>										
Kas dan setara kas	Rp1.393.336.654	Rp8.208.762.363	Rp25.911.737.517	Rp6.815.425.709	489,14%	Rp17.702.975.154	215,66%	0,81%	4,58%	13,01%
Piutang usaha pihak ketiga	Rp45.462.190.929	Rp26.237.238.891	Rp36.321.525.642	-Rp19.224.952.038	-42,29%	Rp10.084.286.751	38,44%	26,57%	14,64%	18,24%
Piutang lainnya pihak ketiga	Rp228.952.800	Rp60.000.000	Rp0	-Rp168.952.800	-73,79%	-Rp60.000.000	-100,00%	0,13%	0,03%	0,00%
Persediaan lancar lainnya	Rp65.991.307.469	Rp73.417.537.512	Rp63.068.539.973	Rp7.426.230.043	11,25%	-Rp10.348.997.539	-14,10%	38,56%	40,97%	31,68%
Biaya dibayar dimuka lancar	Rp10.578.156	Rp87.773.168	Rp88.556.037	Rp77.195.012	729,76%	Rp782.869	0,89%	0,01%	0,05%	0,04%
Uang muka lancar lainnya	Rp10.337.137.954	Rp23.882.521.646	Rp20.407.205.968	Rp13.545.383.692	131,04%	-Rp3.475.315.678	-14,55%	6,04%	13,33%	10,25%
Pajak dibayar dimuka lancar	Rp364.468.533	Rp439.689.907	Rp699.333.086	Rp75.221.374	20,64%	Rp259.643.179	59,05%	0,21%	0,25%	0,35%
<b>JUMLAH ASET LANCAR</b>	<b>Rp123.787.972.495</b>	<b>Rp132.333.523.487</b>	<b>Rp146.496.898.223</b>	<b>Rp8.545.550.992</b>	<b>6,90%</b>	<b>Rp14.163.374.736</b>	<b>10,70%</b>	<b>72,34%</b>	<b>73,85%</b>	<b>73,58%</b>
<b>Aset tidak lancar</b>										
Pajak dibayar dimuka tidak lancar	Rp187.521.619	Rp0	Rp0	-Rp187.521.619	-100,00%	Rp0	0,00%	0,11%	0,00%	0,00%
Aset pajak tangguhan	Rp309.540.634	Rp253.509.454	Rp721.555.900	-Rp56.031.180	-18,10%	Rp468.046.446	184,63%	0,18%	0,14%	0,36%
Aset tetap	Rp46.841.229.653	Rp46.602.524.743	Rp46.564.588.723	-Rp238.704.910	-0,51%	-Rp37.936.020	-0,08%	27,37%	26,01%	23,39%
Goodwill	Rp0	Rp0	Rp5.321.917.155	Rp0	0,00%	Rp5.321.917.155	0,00%	0,00%	0,00%	2,67%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp47.338.291.906</b>	<b>Rp46.856.034.197</b>	<b>Rp52.608.061.778</b>	<b>-Rp482.267.709</b>	<b>-1,02%</b>	<b>Rp5.752.027.581</b>	<b>12,28%</b>	<b>27,66%</b>	<b>26,15%</b>	<b>26,42%</b>
<b>T O T A L A S E T</b>	<b>Rp171.126.264.401</b>	<b>Rp179.189.557.684</b>	<b>Rp199.104.960.001</b>	<b>Rp8.063.293.283</b>	<b>4,71%</b>	<b>Rp19.915.402.317</b>	<b>11,11%</b>	<b>100,00%</b>	<b>100,00%</b>	<b>100,00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS</b>										
<b>Liabilitas Jangka Pendek</b>										
Utang bank jangka pendek	Rp0	Rp36.569.064.194	Rp17.090.545.322	Rp36.569.064.194	0,00%	-Rp19.478.518.872	-53,27%	0,00%	20,41%	8,58%
Utang usaha pihak ketiga	Rp11.317.932.932	Rp10.621.016.566	Rp9.636.363.154	-Rp696.916.366	-6,16%	-Rp984.653.412	-9,27%	6,61%	5,93%	4,84%
Utang lainnya pihak ketiga	Rp91.333.300	Rp98.833.300	Rp128.833.300	Rp7.500.000	8,21%	Rp30.000.000	30,35%	0,05%	0,06%	0,06%
Uang muka pelanggan jangka pendek pihak ketiga	Rp0	Rp383.898.726	Rp75.840.268	Rp383.898.726	0,00%	-Rp308.058.458	-80,24%	0,00%	0,21%	0,04%
Beban akrual jangka pendek	Rp56.120.300	Rp40.024.437	Rp51.296.034	-Rp16.095.863	-28,68%	Rp11.271.597	28,16%	0,03%	0,02%	0,03%
Utang pajak	Rp44.941.411	Rp340.916.848	Rp242.928.894	Rp295.975.437	658,58%	-Rp97.987.954	-28,74%	0,03%	0,19%	0,12%

Liabilitas jangka panjang yang jatuh tempo dalam satu tahun

Utang bank	Rp11.731.499.792	Rp2.291.775.759	Rp0	-Rp9.439.724.033	-80.46%	-Rp2.291.775.759	-100.00%	6.86%	1.28%	0.00%
Utang keuangan non - bank	Rp0	Rp9.065.340.341	Rp53.935.821.517	Rp9.065.340.341		Rp44.870.481.176	494.97%	0.00%	5.06%	27.09%
Utang pembiayaan konsumen	Rp27.326.087.059	Rp0	Rp0	-Rp27.326.087.059	-100.00%	Rp0	0.00%	15.97%	0.00%	0.00%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp50.567.914.794</b>	<b>Rp9.410.870.171</b>	<b>Rp81.161.628.489</b>	<b>Rp8.842.955.377</b>	<b>17.49%</b>	<b>Rp21.750.758.318</b>	<b>36.61%</b>	<b>29.55%</b>	<b>33.16%</b>	<b>40.76%</b>

#### Liabilitas jangka panjang

Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun

Utang bank	Rp0	Rp10.223.486.198	Rp0	Rp10.223.486.198	0.00%	-Rp10.223.486.198	-100.00%	0.00%	5.71%	0.00%
Utang keuangan non - bank	Rp0	Rp0	Rp10.223.486.198	Rp0	0.00%	Rp10.223.486.198	0.00%	0.00%	0.00%	5.13%
Pinjaman beragunan	Rp12.717.995.775	Rp0	Rp0	-Rp12.717.995.775	-100.00%	Rp0	0.00%	7.43%	0.00%	0.00%
Kewajiban imbalan pasca kerja jangka pa	Rp1.294.964.054	Rp1.014.808.156	Rp919.689.081	-Rp280.155.898	-21.63%	-Rp95.119.075	-9.37%	0.76%	0.57%	0.46%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp14.012.959.829</b>	<b>Rp1.238.294.354</b>	<b>Rp11.143.175.279</b>	<b>-Rp2.774.665.475</b>	<b>-19.80%</b>	<b>-Rp95.119.075</b>	<b>-0.85%</b>	<b>8.19%</b>	<b>6.27%</b>	<b>5.60%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp64.580.874.623</b>	<b>Rp70.649.164.525</b>	<b>Rp92.304.803.768</b>	<b>Rp6.068.289.902</b>	<b>9.40%</b>	<b>Rp21.655.639.243</b>	<b>30.65%</b>	<b>37.74%</b>	<b>39.43%</b>	<b>46.36%</b>

#### Ekuitas

Saham biasa	Rp100.000.000.000	Rp100.000.000.000	Rp100.000.000.000	Rp0	0.00%	Rp0	0.00%	58.44%	55.81%	50.22%
Tambahan modal disetor	Rp5.008.083.551	Rp5.008.083.551	Rp5.008.083.551	Rp0	0.00%	Rp0	0.00%	2.93%	2.79%	2.52%
Komponen ekuitas lainnya	Rp250.700.771	Rp569.170.514	Rp751.279.963	Rp318.469.743	127.03%	Rp182.109.449	32.00%	0.15%	0.32%	0.38%
Saldo laba yang belum ditentukan penggunaannya	Rp1.286.605.456	Rp2.963.139.094	Rp1.040.760.960	Rp1.676.533.638	130.31%	-Rp1.922.378.134	-64.88%	0.75%	1.65%	0.52%
Kepentingan non-pengendali	Rp0	Rp0	Rp31.759	Rp0	0.00%	Rp31.759	0.00%	0.00%	0.00%	0.00%
<b>JUMLAH EKUITAS</b>	<b>Rp106.545.389.778</b>	<b>Rp108.540.393.159</b>	<b>Rp106.800.156.233</b>	<b>Rp1.995.003.381</b>	<b>1.87%</b>	<b>-Rp1.740.236.926</b>	<b>-1.60%</b>	<b>62.26%</b>	<b>60.57%</b>	<b>53.64%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp171.126.264.401</b>	<b>Rp179.189.557.684</b>	<b>Rp199.104.960.001</b>	<b>Rp8.063.293.283</b>	<b>4.71%</b>	<b>Rp19.915.402.317</b>	<b>11.11%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Asia Sejahtera Mina Tbk(AGAR)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE (%)		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENJUALAN NETO	Rp329.428.302.218	Rp392.655.804.739	Rp540.850.470.104	Rp63.227.502.521	19.19%	Rp148.194.665.365	37.74%	100.00%	100.00%	100.00%
BEBAN POKOK PENJUALAN	-Rp308.010.991.502	-Rp359.459.706.358	-Rp502.049.636.989	-Rp51.448.714.856	16.70%	-Rp142.589.930.631	39.67%	-93.50%	-91.55%	-92.83%
<b>LABA BRUTO</b>	<b>Rp21.417.310.716</b>	<b>Rp33.196.098.381</b>	<b>Rp38.800.833.115</b>	<b>Rp11.778.787.665</b>	<b>55.00%</b>	<b>Rp5.604.734.734</b>	<b>16.88%</b>	<b>6.50%</b>	<b>8.45%</b>	<b>7.17%</b>
Beban umum dan administrasi	-Rp17.243.922.233	-Rp25.892.201.747	-Rp36.007.849.313	-Rp8.648.279.514	50.15%	-Rp10.115.647.566	39.07%	-5.23%	-6.59%	-6.66%
Pendapatan lainnya	Rp291.794.252	Rp474.610.087	Rp239.354.720	Rp182.815.835	62.65%	-Rp235.255.367	-49.57%	0.09%	0.12%	0.04%
Beban lainnya	-Rp5.226.626.044	-Rp5.612.722.498	-Rp4.872.849.881	-Rp386.096.454	7.39%	Rp739.872.617	-13.18%	-1.59%	-1.43%	-0.90%
<b>LABA RUGI SEBELUM PAJAK PENGHASILA</b>	<b>-Rp761.443.309</b>	<b>Rp2.165.784.223</b>	<b>-Rp1.840.511.359</b>	<b>Rp2.927.227.532</b>	<b>-384.43%</b>	<b>-Rp4.006.295.582</b>	<b>-184.98%</b>	<b>-0.23%</b>	<b>0.55%</b>	<b>-0.34%</b>
Pendapatan (beban) pajak	-Rp3.231.554	-Rp489.250.585	-Rp82.022.383	-Rp486.019.031	#####	Rp407.228.202	-83.24%	0.00%	-0.12%	-0.02%
<b>LABA (RUGI) BERSIH TAHUN BERJALAN</b>	<b>-Rp764.674.863</b>	<b>Rp1.676.533.638</b>	<b>-Rp1.922.533.742</b>	<b>Rp2.441.208.501</b>	<b>-319.25%</b>	<b>-Rp3.599.067.380</b>	<b>-214.67%</b>	<b>-0.23%</b>	<b>0.43%</b>	<b>-0.36%</b>
PENGHASILAN (RUGI) KOMPREHENSIF LAIN										
POS-POS YANG TIDAK AKAN DIREKLASIFIKASI KE LABA RUGI:										
Pengukuran kembali atas imbalan pasca k	Rp45.797.864	Rp398.087.179	Rp233.473.653	Rp352.289.315	769.23%	-Rp164.613.526	-41.35%	0.01%	0.10%	0.04%
Pajak penghasilan terkait	-Rp10.075.530	-Rp79.617.436	-Rp51.364.204	-Rp69.541.906	690.21%	Rp28.253.232	-35.49%	0.00%	-0.02%	-0.01%
<b>JUMLAH LABA (RUGI) KOMPREHENSIF</b>	<b>-Rp728.952.529</b>	<b>Rp1.995.003.381</b>	<b>-Rp1.740.424.293</b>	<b>Rp2.723.955.910</b>	<b>-373.68%</b>	<b>-Rp3.735.427.674</b>	<b>-187.24%</b>	<b>-0.22%</b>	<b>0.51%</b>	<b>-0.32%</b>
JUMLAH LABA (RUGI) TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik entitas induk	-Rp764.674.863	Rp1.676.533.638	-Rp1.922.378.134	Rp2.441.208.501	-319.25%	-Rp3.598.911.772	-214.66%	-0.23%	0.43%	-0.36%
Kepentingan nonpengendali	Rp0	Rp0	-Rp155.608	Rp0	0.00%	-Rp155.608	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>-Rp764.674.863</b>	<b>Rp1.676.533.638</b>	<b>-Rp1.922.533.742</b>	<b>Rp2.441.208.501</b>	<b>-319.25%</b>	<b>-Rp3.599.067.380</b>	<b>-214.67%</b>	<b>-0.23%</b>	<b>0.43%</b>	<b>-0.36%</b>
JUMLAH LABA (RUGI) KOMPREHENSIFTAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik entitas induk	-Rp728.952.529	Rp1.995.003.381	-Rp1.740.268.685	Rp2.723.955.910	-373.68%	-Rp3.735.272.066	-187.23%	-0.22%	0.51%	-0.32%
Kepentingan nonpengendali	Rp0	Rp0	-Rp155.608	Rp0	0.00%	-Rp155.608	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>-Rp728.952.529</b>	<b>Rp1.995.003.381</b>	<b>-Rp1.740.424.293</b>	<b>Rp2.723.955.910</b>	<b>-373.68%</b>	<b>-Rp3.735.427.674</b>	<b>-187.24%</b>	<b>-0.22%</b>	<b>0.51%</b>	<b>-0.32%</b>
LABA (RUGI) PER LEMBAR SAHAM	-0.76	1.60768	-1.40252	2.36768	-311.54%	-3.0102	-187.24%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.97	2.51	3.20
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	545.238.56	673.393.63	815.318.42
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	1.84	1.42	1.48
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.37	0.34	0.23
Debt to Asset	Total Utang / Total Aset*100%	0.27	0.28	0.19
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.51	0.53	0.52
NPM	Laba Bersih / Penjualan*100%	0.20	0.28	0.28
ROA	Laba Bersih / Total Aset*100%	0.14	0.20	0.22
ROE	Laba Bersih / Ekuitas *100%	0.96	0.96	0.97
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	3.04	4.00	5.70
Assets Turnover	Penjualan Bersih / Total Aset	0.70	0.72	0.78
AR Turnover	Penjualan bersih / Rata-rata Piutang	4.28	5.95	8.22
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	6.35	7.29	11.59
EPS		Rp230	Rp451	Rp619
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	0.001	0.002	0.002
	P BV = Harga saham / BVPS	1.229.463.94	2.001.161.53	3.170.808.65

### Lampiran 3. Akasha Wira International Tbk(ADES)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Akasha Wira International Tbk(ADES)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>A S E T</b>										
<b>Aset lancar</b>										
Kas dan setara kas	Rp338.488	Rp380.237	Rp377.722	Rp41.749	12.33%	-Rp2.515	-0.66%	35.30%	29.16%	22.95%
Penempatan bank jangka pendek	Rp0	Rp10.000	Rp10.000	Rp10.000	0.00%	Rp0	0.00%	-	0.77%	0.61%
Piutang usaha – neto	Rp119.610	Rp162.895	Rp188.937	Rp43.285	36.19%	Rp26.042	15.99%	12.48%	12.49%	11.48%
Piutang non-usaha	Rp2.159	Rp2.878	Rp2.474	Rp719	33.30%	-Rp404	-14.04%	0.23%	0.22%	0.15%
Persediaan	Rp80.118	Rp98.316	Rp148.141	Rp18.198	22.71%	Rp49.825	50.68%	8.36%	7.54%	9.00%
Uang muka dan biaya dibayar di muka	Rp4.864	Rp12.155	Rp85.873	Rp7.291	149.90%	Rp73.718	606.48%	0.51%	0.93%	5.22%
Pajak dibayar dimuka	Rp0	Rp6.913	Rp2.172	Rp6.913	-	-Rp4.741	-68.58%	-	0.53%	0.13%
<b>Total aset lancar</b>	<b>Rp545.239</b>	<b>Rp673.394</b>	<b>Rp815.319</b>	<b>Rp128.155</b>	<b>23.50%</b>	<b>Rp141.925</b>	<b>21.08%</b>	<b>56.87%</b>	<b>51.64%</b>	<b>49.55%</b>
<b>Aset tidak lancar</b>										
Aset tetap – neto	Rp351.626	Rp503.588	Rp708.363	Rp151.962	43.22%	Rp204.775	40.66%	36.67%	38.62%	43.05%
Aset takberwujud – neto	Rp3.882	Rp2.171	Rp944	-Rp1.711	-44.08%	-Rp1.227	-56.52%	0.40%	0.17%	0.06%
Uang jaminan	Rp48.215	Rp52.157	Rp58.041	Rp3.942	8.18%	Rp5.884	11.28%	5.03%	4.00%	3.53%
Investasi pada instrument utang	Rp0	Rp72.798	Rp72.741	Rp72.798	-	-Rp57	-0.08%	-	5.58%	4.42%
Aset tidak lancar lainnya	Rp3	Rp0	Rp0	-Rp3	-	-	-	0.00%	-	-
<b>Total aset tidak lancar</b>	<b>Rp413.552</b>	<b>Rp630.714</b>	<b>Rp830.263</b>	<b>Rp217.162</b>	<b>52.51%</b>	<b>Rp199.549</b>	<b>31.64%</b>	<b>43.13%</b>	<b>48.36%</b>	<b>50.45%</b>
<b>TOTAL ASET</b>	<b>Rp958.791</b>	<b>Rp1.304.108</b>	<b>Rp1.645.582</b>	<b>Rp345.317</b>	<b>36.02%</b>	<b>Rp341.474</b>	<b>26.18%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas Jangka Pendek</b>										
Utang Usaha	Rp63.317	Rp105.080	Rp112.266	Rp41.763	65.96%	Rp7.186	6.84%	6.60%	8.06%	6.82%
Utang Pajak	Rp27.326	Rp39.942	Rp47.296	Rp12.616	46.17%	Rp7.354	18.41%	2.85%	3.06%	2.87%
Utang bukan usaha dan akrual	Rp88.087	Rp120.002	Rp91.315	Rp31.915	36.23%	-Rp28.687	-23.91%	9.19%	9.20%	5.55%
Liabilitas sewa yang jatuh tempo dalam waktu satu tahun	Rp4.829	Rp1.641	Rp1.516	-Rp3.188	-66.02%	-Rp125	-7.62%	0.50%	0.13%	0.09%
Liabilitas imbalan pasca kerja yang jatuh tempo dalam waktu satu tahun	-	Rp1.702	Rp2.326	-	-	Rp624	36.66%	-	0.13%	0.14%
<b>Total Liabilitas Jangka Pendek</b>	<b>Rp183.559</b>	<b>Rp268.367</b>	<b>Rp254.719</b>	<b>Rp84.808</b>	<b>46.20%</b>	<b>-Rp13.648</b>	<b>-5.09%</b>	<b>19.14%</b>	<b>20.58%</b>	<b>15.48%</b>
<b>Liabilitas Jangka Panjang</b>										
Uang jaminan pelanggan	Rp3.043	Rp3.043	Rp39	Rp0	0.00%	-Rp3.004	-98.72%	0.32%	0.23%	0.00%
Liabilitas pajak tangguhan - neto	Rp20.762	Rp21.999	Rp19.995	Rp1.237	5.96%	-Rp2.004	-9.11%	2.17%	1.69%	1.22%
Liabilitas imbalan pasca - kerja	Rp47.324	Rp38.535	Rp35.097	-Rp8.789	-18.57%	-Rp3.438	-8.92%	4.94%	2.95%	2.13%
Utang sewa pembiayaan - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun	Rp3.595	Rp2.347	Rp896	-Rp1.248	-34.71%	-Rp1.451	-61.82%	0.37%	0.18%	0.05%
<b>Total Liabilitas Jangka Panjang</b>	<b>Rp74.724</b>	<b>Rp65.924</b>	<b>Rp56.027</b>	<b>-Rp8.800</b>	<b>-11.78%</b>	<b>-Rp9.897</b>	<b>-15.01%</b>	<b>7.79%</b>	<b>5.06%</b>	<b>3.40%</b>
<b>Total Liabilitas</b>	<b>Rp258.283</b>	<b>Rp334.291</b>	<b>Rp310.746</b>	<b>Rp76.008</b>	<b>29.43%</b>	<b>-Rp23.545</b>	<b>-7.04%</b>	<b>26.94%</b>	<b>25.63%</b>	<b>18.88%</b>
<b>EKUITAS</b>										
Modal Saham	Rp589.897	Rp589.897	Rp589.897	Rp0	0.00%	Rp0	0.00%	61.53%	45.23%	35.85%
Tambahan Modal disetor	Rp5.068	Rp5.068	Rp5.068	Rp0	0.00%	Rp0	0.00%	0.53%	0.39%	0.31%
Keuntungan pengukuran kembali liabilitas imbalan pasca kerja - neto	Rp10.690	Rp14.241	Rp14.288	Rp3.551	33.22%	Rp47	0.33%	1.11%	1.09%	0.87%
Saldo laba (defisit) :										
Dicadangkan	Rp213.952	Rp213.952	Rp213.952	Rp0	0.00%	Rp0	0.00%	22.31%	16.41%	13.00%
Belum dicadangkan	Rp119.099	Rp146.659	Rp511.631	Rp27.560	23.14%	Rp364.972	248.86%	12.42%	11.25%	31.09%
<b>Total Ekuitas - Neto</b>	<b>Rp700.508</b>	<b>Rp969.817</b>	<b>Rp1.334.836</b>	<b>Rp269.309</b>	<b>38.44%</b>	<b>Rp365.019</b>	<b>37.64%</b>	<b>73.06%</b>	<b>74.37%</b>	<b>81.12%</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>	<b>Rp958.791</b>	<b>Rp1.304.108</b>	<b>Rp1.645.582</b>	<b>Rp345.317</b>	<b>36.02%</b>	<b>Rp341.474</b>	<b>26.18%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Akasha Wira International Tbk(ADES)	ANALISIS KOMPARATIF							ANALISIS COMMON SIZE (%)		
	2020	2021	2022	2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>PENJUALAN NETO</b>	Rp673.364	Rp935.075	Rp1.290.992	Rp261.711	38.87%	Rp355.917	38.06%	100.00%	100.00%	100.00%
<b>BEBAN POKOK PENJUALAN</b>	Rp330.799	Rp435.507	Rp620.240	Rp104.708	31.65%	Rp184.733	42.42%	49.13%	46.57%	48.04%
<b>LABA BRUTO</b>	Rp342.565	Rp499.568	Rp670.752	Rp157.003	45.83%	Rp171.184	34.27%	50.87%	53.43%	51.96%
Beban Penjualan	Rp98.254	Rp111.247	Rp187.012	Rp12.993	13.22%	Rp55.785	50.13%	14.59%	11.90%	12.94%
Beban Umum dan Administrasi	Rp87.883	Rp83.857	Rp82.548	-Rp4.028	-5.93%	-Rp1.311	-2.05%	10.08%	8.83%	4.84%
Beban lain-lain	Rp17.782	Rp33	Rp1.835	-Rp17.729	-99.81%	Rp1.602	4854.55%	2.84%	0.00%	0.13%
Penghasilan lain-lain	Rp3.296	Rp3.790	Rp12.978	Rp494	14.99%	Rp9.188	242.43%	0.49%	0.41%	1.01%
<b>Total</b>	<b>Rp180.603</b>	<b>Rp171.347</b>	<b>Rp218.215</b>	<b>-Rp9.256</b>	<b>-5.13%</b>	<b>Rp46.868</b>	<b>27.35%</b>	<b>26.82%</b>	<b>18.32%</b>	<b>16.90%</b>
<b>LABA DARI USAHA</b>	<b>Rp161.962</b>	<b>Rp328.221</b>	<b>Rp452.537</b>	<b>Rp166.259</b>	<b>102.65%</b>	<b>Rp124.316</b>	<b>37.88%</b>	<b>24.05%</b>	<b>35.10%</b>	<b>35.05%</b>
Penghasilan Keuangan	Rp6.795	Rp10.354	Rp12.192	Rp3.559	52.38%	Rp1.838	17.75%	1.01%	1.11%	0.94%
Beban Keuangan	Rp838	Rp747	Rp421	-Rp91	-10.86%	-Rp328	-43.64%	0.12%	0.08%	0.03%
<b>Total</b>	<b>Rp5.957</b>	<b>Rp9.607</b>	<b>Rp11.771</b>	<b>Rp3.650</b>	<b>61.27%</b>	<b>Rp2.164</b>	<b>22.53%</b>	<b>0.88%</b>	<b>1.03%</b>	<b>0.91%</b>
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>	<b>Rp167.919</b>	<b>Rp337.828</b>	<b>Rp464.308</b>	<b>Rp169.909</b>	<b>101.19%</b>	<b>Rp126.480</b>	<b>37.44%</b>	<b>24.94%</b>	<b>36.13%</b>	<b>35.97%</b>
<b>BEBAN PAJAK PENGHASILAN - NETO</b>	<b>-Rp32.130</b>	<b>-Rp72.070</b>	<b>-Rp99.338</b>	<b>-Rp39.940</b>	<b>124.31%</b>	<b>-Rp27.288</b>	<b>37.83%</b>	<b>-4.77%</b>	<b>-7.71%</b>	<b>-7.69%</b>
<b>LABA TAHUN BERJALAN</b>	<b>Rp135.789</b>	<b>Rp265.758</b>	<b>Rp364.972</b>	<b>Rp129.969</b>	<b>95.71%</b>	<b>Rp99.214</b>	<b>37.33%</b>	<b>20.17%</b>	<b>28.42%</b>	<b>28.27%</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>										
<b>Pos yang tidak akan direklasifikasikan pada Laba Rugi</b>										
Pengukuran kembali liabilitas imbalan pasca-kerja	Rp581	Rp4.552	Rp81	Rp3.971	683.48%	-Rp4.491	-98.66%	0.09%	0.49%	0.00%
<b>Pajak terkait pos yang tidak akan direklasifikasikan :</b>										
Pajak tangguhan tahun ini	Rp128	Rp1.001	Rp14	Rp873	682.03%	-Rp987	-98.60%	0.02%	0.11%	0.00%
Dampak Perubahan tarif pajak	Rp429	-	-	-	-	-	-	0.08%	-	-
<b>NETO</b>	<b>Rp557</b>	<b>Rp1.001</b>	<b>-</b>	<b>Rp444</b>	<b>79.71%</b>	<b>-</b>	<b>-</b>	<b>0.08%</b>	<b>0.11%</b>	<b>-</b>
Penghasilan (kerugian) komprehensif lain tahun berjalan setelah pajak	Rp24	Rp3.551	Rp47	Rp3.527	14695.83%	-Rp3.504	-98.68%	0.00%	0.38%	0.00%
<b>TOTAL PENGHASILAN KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp135.765</b>	<b>Rp269.309</b>	<b>Rp365.019</b>	<b>Rp133.544</b>	<b>98.36%</b>	<b>Rp95.710</b>	<b>35.54%</b>	<b>20.16%</b>	<b>28.80%</b>	<b>28.27%</b>
<b>LABA PER SAHAM (dalam angka penuh)</b>	<b>Rp230</b>	<b>Rp451</b>	<b>Rp619</b>	<b>Rp221</b>	<b>96.09%</b>	<b>Rp168</b>	<b>37.25%</b>	<b>0.03%</b>	<b>0.05%</b>	<b>0.05%</b>
<b>RATA-RATA TERTIMBANG JUMLAH SAHAM BEREDAR / DITEMPATKAN (dalam angka penuh)</b>	<b>Rp589.896.800</b>	<b>Rp589.896.800</b>	<b>Rp589.896.800</b>	<b>Rp0</b>	<b>0.00%</b>	<b>Rp0</b>	<b>0.00%</b>	<b>87604.45%</b>	<b>63085.51%</b>	<b>45693.30%</b>

<b>ANALISIS LAPORAN KEUANGAN</b>				
<b>Rasio Keuangan</b>	<b>RUMUS</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.45	2.23	1.81
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	123.787.972.493.70	132.333.523.485.76	146.496.898.222.22
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.03	0.14	0.32
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.61	0.65	0.86
Debt to Asset	Total Utang / Total Aset*100%	0.38	0.39	0.46
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.065	0.085	0.072
NPM	Laba Bersih / Penjualan*100%	-0.002	0.004	-0.004
ROA	Laba Bersih / Total Aset*100%	-0.004	0.009	-0.010
ROE	Laba Bersih / Ekuitas *100%	-0.007	0.018	-0.016
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-4.56	-5.33	-7.44
Assets Turnover	Penjualan Bersih / Total Aset	1.93	2.19	2.72
AR Turnover	Penjualan bersih / Rata-rata Piutang	9.15	10.90	15.02
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	-144.74	68.42	-78.43
EPS		-0.76	1.61	-1.40
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	1.065	1.085	1.068
	P BV = Harga saham / BVPS	103.24	101.34	103.00

## Lampiran 4. PT FKS Food Sejahtera Tbk (AISA)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT FKS Food Sejahtera Tbk (AISA)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>ASET LANCAR</b>										
Kas dan Setara Kas	Rp226.840	Rp58.011	Rp88.661	-Rp168.829	-74.43%	Rp30.650	52.83%	11.28%	3.29%	4.85%
Piutang usaha - neto										
Pihak Ketiga	Rp252.680	Rp8.442	Rp22.325	-Rp244.238	-96.66%	Rp13.883	164.45%	12.56%	0.48%	1.22%
Pihak Berelasi	Rp7.755	Rp217.031	Rp252.708	Rp209.276	2698.59%	Rp35.677	16.44%	0.39%	12.32%	13.84%
Aset keuangan lancar lainnya	Rp794	Rp585	Rp585	-Rp209	-26.32%	Rp0	0.00%	0.04%	0.03%	0.03%
Persediaan - neto	Rp97.080	Rp99.468	Rp142.389	Rp2.388	2.46%	Rp42.903	43.13%	4.83%	5.65%	7.80%
Pajak Dibayar di Muka	Rp39.139	Rp18.863	Rp21.851	-Rp20.276	-51.81%	Rp2.988	15.84%	1.95%	1.07%	1.20%
Biaya Dibayar di Muka	Rp2.053	Rp3.755	Rp3.887	Rp1.702	82.90%	Rp112	2.98%	0.10%	0.21%	0.21%
Uang Muka	Rp69.019	Rp26.647	Rp26.594	-Rp42.372	-61.39%	-Rp53	-0.20%	3.43%	1.51%	1.46%
<b>Total Aset Lancar</b>	<b>Rp695.360</b>	<b>Rp432.800</b>	<b>Rp558.960</b>	<b>-Rp262.560</b>	<b>-37.76%</b>	<b>Rp126.160</b>	<b>29.15%</b>	<b>34.57%</b>	<b>24.57%</b>	<b>30.61%</b>
<b>ASET TIDAK LANCAR</b>										
Investasi Saham	Rp0	Rp0	Rp0	Rp0	0.00%	Rp0	0.00%	0.00%	0.00%	0.00%
Aset Keuangan Tidak Lancar Lainnya	Rp4.658	Rp3.350	Rp3.821	-Rp1.208	-26.50%	Rp471	14.00%	16.08%	12.15%	3.98%
Aset Tetap - Neto	Rp1.081.687	Rp1.041.010	Rp990.087	-Rp40.677	-3.76%	-Rp50.923	-4.89%	53.77%	59.09%	54.21%
Properti Investasi	Rp0	Rp33.218	Rp32.712	Rp33.218	0.00%	-Rp808	-1.52%	0.00%	1.89%	1.79%
Goodwill	Rp729	Rp729	Rp729	Rp0	0.00%	Rp0	0.00%	0.04%	0.04%	0.04%
Tajihan pajak penghasilan	Rp35.036	Rp22.276	Rp11.987	-Rp12.760	-36.42%	-Rp10.289	-46.19%	1.74%	1.26%	0.66%
Aset tak berwujud - neto	Rp228.193	Rp228.070	Rp227.935	-Rp123	-0.05%	-Rp135	-0.06%	11.34%	12.96%	12.48%
Aset Non Keuangan Tidak Lancar lainnya	Rp1.030	Rp181	Rp119	-Rp849	-82.43%	-Rp62	-34.25%	0.05%	0.01%	0.01%
<b>Total Aset Tidak Lancar</b>	<b>Rp1.351.233</b>	<b>Rp1.328.834</b>	<b>Rp1.267.390</b>	<b>-Rp22.399</b>	<b>-1.66%</b>	<b>-Rp61.444</b>	<b>-4.62%</b>	<b>67.17%</b>	<b>75.43%</b>	<b>69.39%</b>
<b>TOTAL ASET</b>	<b>Rp2.011.557</b>	<b>Rp1.761.634</b>	<b>Rp1.826.350</b>	<b>-Rp249.923</b>	<b>-12.42%</b>	<b>Rp64.716</b>	<b>3.67%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang Usaha										
Pihak ketiga	Rp287.387	Rp261.264	Rp205.227	-Rp26.123	-9.09%	-Rp56.037	-21.45%	14.29%	14.83%	11.24%
Pihak berelasi	Rp45.097	Rp73.471	Rp84.715	Rp28.374	62.92%	Rp11.244	15.30%	2.24%	4.17%	4.64%
Beban akrual dan provisi	Rp279.118	Rp146.804	Rp163.793	-Rp132.314	-47.40%	Rp16.989	11.57%	13.88%	8.33%	8.97%
Utang pajak	Rp5.573	Rp3.075	Rp5.516	-Rp2.498	-44.82%	Rp2.441	79.38%	0.28%	0.17%	0.30%
Liabilitas Imbalan Kerja Jangka Pendek	Rp35.731	Rp24.662	Rp25.822	-Rp11.069	-30.98%	Rp1.160	4.70%	1.78%	1.40%	1.41%
Utang bank jangka pendek	Rp28.378	Rp27.568	Rp95.954	-Rp810	-2.85%	Rp68.388	248.09%	1.41%	1.56%	5.25%
Bagian lancar atas :										
Utang bank	Rp67.741	Rp67.741	Rp67.741	Rp0	0.00%	Rp0	0.00%	3.37%	3.85%	3.71%
Liabilitas sewa	Rp6.968	Rp4.343	Rp21.909	-Rp2.023	-31.78%	Rp17.666	404.47%	0.32%	0.25%	1.20%
Liabilitas Keuangan Jangka Pendek Lainnya	Rp93.943	Rp75.425	Rp73.556	-Rp18.518	-19.71%	-Rp1.869	-2.48%	4.67%	4.28%	4.03%
Uang Muka Penjualan	Rp6.117	Rp0	Rp0	-Rp6.117	-100.00%	Rp0	0.00%	0.30%	0.00%	0.00%
Utang pihak berelasi non-usaha	Rp26.828	Rp29.653	Rp78.482	Rp2.825	10.53%	Rp48.829	164.87%	1.33%	1.68%	4.30%
Liabilitas kontrak	Rp6.117	Rp6.016	Rp5.192	-Rp101	-1.65%	-Rp824	-13.70%	0.30%	0.34%	0.28%
<b>Total Liabilitas Jangka Pendek</b>	<b>Rp882.277</b>	<b>Rp720.020</b>	<b>Rp827.907</b>	<b>-Rp162.257</b>	<b>-18.39%</b>	<b>Rp107.887</b>	<b>14.98%</b>	<b>43.86%</b>	<b>40.87%</b>	<b>45.33%</b>
<b>Liabilitas Jangka Panjang</b>										
Utang bank jangka panjang, setelah dikurangi bagian lancar	Rp0	Rp0	Rp67.904	Rp0	0.00%	Rp67.904	0.00%	0.00%	0.00%	3.72%
Liabilitas Sewa Setelah Dikurangi Bagian Lancar	Rp85.692	Rp88.337	Rp55.054	Rp2.645	3.09%	-Rp33.283	-37.88%	4.26%	5.01%	3.01%
Utang Obligasi - Neto	Rp5.102	Rp3.721	Rp0	-Rp1.381	-27.07%	-Rp3.721	-100.00%	0.25%	0.21%	0.00%
Utang sukuk ijarah - neto	Rp48.798	Rp16.266	Rp0	-Rp32.530	-66.67%	-Rp16.266	-100.00%	2.43%	0.92%	0.00%
Liabilitas pajak tangguhan - neto	Rp25.557	Rp27.795	Rp22.642	Rp2.238	8.76%	-Rp5.153	-18.54%	1.27%	1.58%	1.24%
Liabilitas imbalan pesca kerja	Rp114.264	Rp71.738	Rp74.982	-Rp42.526	-37.22%	Rp3.244	4.52%	5.68%	4.07%	4.11%
<b>Total Liabilitas Jangka Panjang</b>	<b>Rp279.411</b>	<b>Rp207.857</b>	<b>Rp220.582</b>	<b>-Rp71.554</b>	<b>-25.61%</b>	<b>Rp12.725</b>	<b>6.12%</b>	<b>13.89%</b>	<b>11.80%</b>	<b>12.08%</b>
<b>TOTAL LIABILITAS</b>	<b>Rp1.161.688</b>	<b>Rp927.877</b>	<b>Rp1.048.489</b>	<b>-Rp233.811</b>	<b>-20.13%</b>	<b>Rp120.612</b>	<b>13.00%</b>	<b>57.75%</b>	<b>52.67%</b>	<b>57.41%</b>
<b>EKUITAS</b>										
Modal saham - nilai nominal Saham seri A: 135.000.000 saham, Saham seri B: 9.176.800.000	Rp1.902.860	Rp1.902.860	Rp1.902.860	Rp0	0.00%	Rp0	0.00%	94.60%	108.02%	104.19%
Tambahan modal disetor - neto	Rp1.515.597	Rp1.515.597	Rp1.515.597	Rp0	0.00%	Rp0	0.00%	75.34%	86.03%	82.99%
Penghasilan komprehensif lain	Rp451.048	Rp387.968	Rp370.568	-Rp63.082	-13.99%	-Rp17.398	-4.48%	22.42%	22.02%	20.29%
Komponen Ekuitas pada Obligasi Konversi dan Sukuk Ijarah	Rp8.856	Rp3.114	Rp0	-Rp5.742	-64.84%	-Rp3.114	-100.00%	0.44%	0.18%	0.00%
Defisit	-Rp3.027.241	-Rp2.974.541	-Rp3.009.932	Rp52.700	-1.74%	-Rp35.391	1.19%	-150.49%	-168.85%	-164.81%
	Rp851.120	Rp834.996	Rp779.093	-Rp16.124	-1.89%	-Rp55.903	-8.70%	42.31%	47.40%	42.66%
KEPENTINGAN NONPENGENDALI	-Rp1.251	-Rp1.239	-Rp1.232	Rp12	-0.96%	Rp7	-0.56%	-0.06%	-0.07%	-0.07%
<b>TOTAL EKUITAS</b>	<b>Rp849.869</b>	<b>Rp833.757</b>	<b>Rp777.861</b>	<b>-Rp16.112</b>	<b>-1.90%</b>	<b>-Rp55.896</b>	<b>-6.70%</b>	<b>42.25%</b>	<b>47.33%</b>	<b>42.59%</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>	<b>Rp2.011.557</b>	<b>Rp1.761.634</b>	<b>Rp1.826.350</b>	<b>-Rp249.923</b>	<b>-12.42%</b>	<b>Rp64.716</b>	<b>3.67%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT FKS Food Sejahtera Tbk (AISA)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENJUALAN - NETO	Rp1.283.331	Rp1.520.879	Rp1.843.760	Rp237.548	18.51%	Rp322.881	21.23%	100.00%	100.00%	100.00%
BEBAN POKOK PENJUALAN	-Rp985.172	-Rp1.179.813	-Rp1.355.222	-Rp214.641	22.24%	-Rp175.409	14.87%	-75.21%	-77.57%	-73.50%
<b>LABA BRUTO</b>	<b>Rp318.159</b>	<b>Rp341.066</b>	<b>Rp488.538</b>	<b>Rp22.907</b>	<b>7.20%</b>	<b>Rp147.472</b>	<b>43.24%</b>	<b>24.79%</b>	<b>22.43%</b>	<b>26.50%</b>
Beban Usaha	-Rp480.135	Rp0	Rp0	Rp480.135	-100.00%	Rp0	0.00%	-37.41%	0.00%	0.00%
Beban umum dan administrasi	-Rp204.785	-Rp154.257	-Rp166.385	Rp50.528	-24.67%	-Rp12.128	7.86%	-15.96%	-10.14%	-9.02%
Beban penjualan dan distribusi	-Rp275.350	-Rp255.416	-Rp353.987	Rp19.934	-7.24%	-Rp98.571	38.59%	-21.46%	-16.79%	-19.20%
Penghasilan Lainnya	Rp2.388.919	Rp144.938	Rp12.815	-Rp2.223.981	-93.88%	-Rp132.123	-91.16%	184.59%	9.53%	0.70%
Beban lainnya	-Rp74.970	-Rp22.408	-Rp8.493	Rp62.564	-70.11%	Rp13.913	-82.09%	-5.84%	-1.47%	-0.46%
<b>LABA USAHA</b>	<b>Rp2.131.973</b>	<b>Rp53.925</b>	<b>-Rp27.512</b>	<b>-Rp2.078.048</b>	<b>-97.47%</b>	<b>-Rp81.437</b>	<b>-151.02%</b>	<b>166.13%</b>	<b>3.55%</b>	<b>-1.49%</b>
Penghasilan keuangan	Rp4.578	Rp2.752	Rp805	-Rp1.824	-39.86%	-Rp2.147	-78.02%	0.36%	0.18%	0.03%
Beban keuangan	-Rp1.128.144	-Rp38.711	-Rp29.580	Rp1.089.433	-96.57%	Rp9.131	-23.59%	-87.91%	-2.55%	-1.60%
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>	<b>Rp1.008.405</b>	<b>Rp17.966</b>	<b>-Rp56.487</b>	<b>-Rp990.439</b>	<b>-98.22%</b>	<b>-Rp74.453</b>	<b>-414.41%</b>	<b>78.58%</b>	<b>1.18%</b>	<b>-3.06%</b>
Beban pajak penghasilan	Rp196.567	-Rp9.195	-Rp5.872	-Rp205.762	-104.68%	Rp3.323	-36.14%	15.32%	-0.60%	-0.32%
<b>LABA TAHUN BERJALAN</b>	<b>Rp1.204.972</b>	<b>Rp8.771</b>	<b>-Rp62.359</b>	<b>-Rp1.196.201</b>	<b>-99.27%</b>	<b>-Rp71.130</b>	<b>-810.97%</b>	<b>93.89%</b>	<b>0.58%</b>	<b>-3.38%</b>
<b>Penghasilan komprehensif lain</b>										
Pos-pos yang tidak akan direklasifikasi ke Laba Rugi :										
Pengukuran Kembali atas Program Imbalan Pasti	-Rp18.423	Rp19.793	Rp4.290	Rp38.216	-207.44%	-Rp15.503	-78.33%	-1.44%	1.30%	0.23%
Pajak tangguhan terkait pengukuran kembali program imbalan pasti	Rp3.871	-Rp4.354	-Rp944	-Rp8.025	-218.61%	Rp3.410	-78.32%	0.29%	-0.29%	-0.05%
Defisit revaluasi aset tetap	Rp0	-Rp39.639	-Rp2.781	-Rp39.639	0.00%	Rp36.858	-92.98%	0.00%	-2.61%	-0.15%
Pajak tangguhan terkait revaluasi aset tetap	Rp18.710	Rp6.062	Rp5.898	-Rp10.848	-63.72%	-Rp164	-2.71%	1.30%	0.40%	0.32%
<b>LABA KOMPREHENSIF LAIN TAHUN BERJALAN</b>	<b>Rp1.958</b>	<b>-Rp18.138</b>	<b>Rp6.463</b>	<b>-Rp20.096</b>	<b>-1026.35%</b>	<b>Rp24.601</b>	<b>-135.63%</b>	<b>0.15%</b>	<b>-1.19%</b>	<b>0.35%</b>
<b>TOTAL LABA KOMPREHENSIF LAIN TAHUN BERJALAN</b>	<b>Rp1.206.930</b>	<b>-Rp9.367</b>	<b>-Rp55.896</b>	<b>-Rp1.216.297</b>	<b>-100.78%</b>	<b>-Rp46.529</b>	<b>496.73%</b>	<b>94.05%</b>	<b>-0.62%</b>	<b>-3.03%</b>
Laba tahun berjalan yang dapat diatribusikan kepada:										
Pemilik entitas induk	Rp1.205.212	Rp8.760	-Rp62.368	-Rp1.196.452	-99.27%	-Rp71.126	-811.94%	93.91%	0.58%	-3.38%
Kepentingan nonpengendali	-Rp240	Rp11	Rp7	Rp251	-104.58%	-Rp4	-36.36%	-0.02%	0.00%	0.00%
<b>JUMLAH</b>	<b>Rp1.204.972</b>	<b>Rp8.771</b>	<b>-Rp62.359</b>	<b>-Rp1.196.201</b>	<b>-99.27%</b>	<b>-Rp71.130</b>	<b>-810.97%</b>	<b>93.89%</b>	<b>0.58%</b>	<b>-3.38%</b>
Total Laba Komprehensif tahun berjalan yang dapat diatribusikan kepada:										
Pemilik entitas induk	Rp1.207.165	-Rp9.379	-Rp55.903	-Rp1.216.544	-100.78%	-Rp46.524	496.04%	94.06%	-0.62%	-3.03%
Kepentingan nonpengendali	-Rp235	Rp12	Rp7	Rp247	-105.11%	-Rp5	-41.87%	-0.02%	0.00%	0.00%
<b>JUMLAH</b>	<b>Rp1.206.930</b>	<b>-Rp9.367</b>	<b>-Rp55.896</b>	<b>-Rp1.216.297</b>	<b>-100.78%</b>	<b>-Rp46.529</b>	<b>496.73%</b>	<b>94.05%</b>	<b>-0.62%</b>	<b>-3.03%</b>
Laba (rugi) per saham dasar yang dapat diatribusikan kepada pemilik entitas induk (angka penuh)	243	0.94	-6.70	-242.06	-99.61%	-7.64	-812.77%	0.02%	0.00%	0.00%
Laba (rugi) per saham dilusian yang dapat diatribusikan kepada pemilik entitas induk (angka penuh)	220	0.92	-6.70	-219.08	-99.58%	-7.62	-828.26%	0.02%	0.00%	0.00%

<b>ANALISIS LAPORAN KEUANGAN</b>				
<b>Rasio Keuangan</b>	<b>RUMUS</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.79	0.60	0.68
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	695.359.89	432.799.86	558.959.83
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.26	0.08	0.11
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.37	1.11	1.35
Debt to Asset	Total Utang / Total Aset*100%	0.58	0.53	0.57
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.25	0.22	0.26
NPM	Laba Bersih / Penjualan*100%	0.939	0.006	-0.034
ROA	Laba Bersih / Total Aset*100%	0.599	0.005	-0.034
ROE	Laba Bersih / Ekuitas *100%	1.42	0.01	-0.08
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-8.54	-10.44	-12.00
Assets Turnover	Penjualan Bersih / Total Aset	0.64	0.86	1.01
AR Turnover	Penjualan bersih / Rata-rata Piutang	5.06	6.00	7.27
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	1.60	204.26	-21.19
EPS		243	0.94	-6.70
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	0.000091	0.000090	0.000084
	P BV = Harga saham / BVPS	42.731.315.06	2.144.348.53	1.699.886.74

## Lampiran 5. Tri Banyan Tirta Tbk(ALTO)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Tri Banyan Tirta Tbk(ALTO)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>ASET LANCAR</b>										
Kas dan setara kas	Rp24.388.817.920	Rp15.903.784.073	Rp1.373.763.715	-Rp8.485.033.847	-34.79%	-Rp14.530.020.358	-91.36%	2.21%	1.46%	0.13%
Piutang usaha:										
Pihak ketiga	Rp37.214.828.448	Rp35.755.230.237	Rp30.252.998.219	-Rp1.459.598.209	-3.92%	-Rp5.502.232.024	-15.39%	3.37%	3.28%	2.98%
Pihak berelasi	Rp72.183.008	Rp132.968.024	Rp51.628.823	Rp61.785.016	84.21%	-Rp81.339.201	-61.17%	0.01%	0.01%	0.01%
Piutang non-usaha										
Pihak ketiga	Rp138.093.458	Rp116.748.038	Rp110.138.158	-Rp19.345.422	-14.21%	-Rp8.611.878	-5.86%	0.01%	0.01%	0.01%
Pihak berelasi	Rp0	Rp3.140.800.324	Rp3.702.303.728	Rp3.140.800.324	0.00%	Rp581.703.402	17.89%	0.00%	0.29%	0.38%
Persediaan - neto	Rp112.134.982.507	Rp114.348.121.020	Rp100.989.005.793	Rp2.211.158.513	1.97%	-Rp13.387.115.227	-11.71%	10.14%	10.50%	9.87%
Biaya dibayar dimuka dan uang muka	Rp15.999.801.008	Rp17.527.075.759	Rp16.178.557.713	Rp1.527.474.753	9.55%	-Rp1.350.518.046	-7.71%	1.45%	1.81%	1.58%
Pajak dibayar dimuka	Rp2.792.385.900	Rp2.588.883.993	Rp0	-Rp205.701.907	-7.37%	-Rp2.588.883.993	-100.00%	0.25%	0.24%	0.00%
<b>TOTAL ASET LANCAR</b>	<b>Rp192.738.872.245</b>	<b>Rp189.509.211.466</b>	<b>Rp152.626.394.141</b>	<b>-Rp3.229.890.779</b>	<b>-1.68%</b>	<b>-Rp38.882.817.325</b>	<b>-19.46%</b>	<b>17.43%</b>	<b>17.40%</b>	<b>14.91%</b>
<b>ASET TIDAK LANCAR</b>										
Uang muka pembelian	Rp8.597.123.861	Rp0	Rp0	-Rp8.597.123.861	-100.00%	Rp0	0.00%	0.78%	0.00%	0.00%
Aset tetap - neto	Rp874.144.213.408	Rp871.177.959.259	Rp851.900.053.043	-Rp2.988.254.147	-0.34%	-Rp19.277.908.216	-2.21%	79.05%	79.98%	83.25%
Aset lainnya	Rp5.587.139.228	Rp5.339.740.828	Rp5.339.740.828	-Rp227.398.800	-4.08%	Rp0	0.00%	0.50%	0.49%	0.52%
Aset pajak tangguhan	Rp24.827.088.718	Rp23.182.054.022	Rp13.457.121.123	-Rp1.845.012.894	-8.83%	-Rp9.724.932.899	-41.95%	2.25%	2.13%	1.32%
<b>TOTAL ASET TIDAK LANCAR</b>	<b>Rp913.135.543.011</b>	<b>Rp899.899.753.909</b>	<b>Rp870.696.914.794</b>	<b>-Rp13.435.789.102</b>	<b>-1.47%</b>	<b>-Rp29.002.839.115</b>	<b>-3.22%</b>	<b>82.57%</b>	<b>82.60%</b>	<b>85.09%</b>
<b>TOTAL ASET</b>	<b>Rp1.105.874.415.256</b>	<b>Rp1.089.208.965.375</b>	<b>Rp1.023.323.308.935</b>	<b>-Rp16.665.449.881</b>	<b>-1.51%</b>	<b>-Rp65.885.656.440</b>	<b>-6.05%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang bank jangka pendek	Rp110.475.946.473	Rp99.036.911.952	Rp89.034.619.087	-Rp11.439.034.521	-10.35%	-Rp10.002.292.895	-10.10%	7.48%	6.82%	6.50%
Utang usaha:										
Pihak ketiga	Rp84.168.208.855	Rp112.239.175.785	Rp83.977.937.144	Rp28.082.967.130	33.37%	-Rp28.281.238.641	-25.18%	6.70%	7.73%	6.13%
Pihak berelasi	Rp6.784.852.740	Rp7.304.052.587	Rp1.008.693.050	Rp2.139.399.847	37.11%	-Rp8.697.359.537	-87.20%	0.39%	0.54%	0.07%
Utang non-usaha:										
Pihak ketiga	Rp4.119.995.785	Rp3.324.581.973	Rp3.205.387.088	-Rp795.413.812	-19.31%	-Rp119.194.905	-3.59%	0.28%	0.23%	0.23%
Utang pajak	Rp438.587.091	Rp1.259.322.144	Rp2.016.144.592	Rp820.755.053	187.14%	Rp758.822.848	80.10%	0.03%	0.09%	0.15%
Beban akrual	Rp8.296.529.809	Rp2.707.368.922	Rp2.888.263.496	-Rp5.589.182.887	-67.00%	-Rp19.103.456	-0.71%	0.43%	0.19%	0.20%
Uang muka pelanggan	Rp8.002.885.388	Rp12.591.580	Rp80.992.130	-Rp5.990.073.808	-89.79%	Rp48.400.570	384.39%	0.41%	0.00%	0.00%
Utang jangka panjang yang jatuh tempo dalam satu tahun:										
Pembayaran konsumen	Rp639.853.473	Rp0	Rp0	-Rp639.853.473	-100.00%	Rp0	0.00%	0.04%	0.00%	0.00%
Sewa pembiayaan	Rp14.821.850.370	Rp0	Rp0	-Rp14.821.850.370	-100.00%	Rp0	0.00%	0.99%	0.00%	0.00%
Liabilitas sewa	Rp291.750.387	Rp5.944.384.473	Rp5.328.284.045	Rp5.852.834.108	1937.49%	-Rp816.120.428	-10.38%	0.02%	0.41%	0.39%
<b>TOTAL LIABILITAS JANGKA PENDEK</b>	<b>Rp232.807.819.931</b>	<b>Rp232.428.387.396</b>	<b>Rp187.318.300.982</b>	<b>-Rp379.432.536</b>	<b>-0.16%</b>	<b>-Rp45.110.086.414</b>	<b>-19.41%</b>	<b>15.76%</b>	<b>16.01%</b>	<b>13.67%</b>
<b>LIABILITAS JANGKA PANJANG</b>										
Utang non-usaha:										
Pihak ketiga	Rp454.511.400.500	Rp458.443.808.081	Rp458.443.808.081	Rp3.932.205.581	0.87%	Rp0	0.00%	30.77%	31.59%	33.45%
Pihak berelasi	Rp8.537.511.731	Rp0	Rp0	-Rp8.537.511.731	-100.00%	Rp0	0.00%	0.58%	0.00%	0.00%
Jaminan pelanggan	Rp1.187.854.100	Rp1.405.924.100	Rp1.859.420.188	Rp218.070.000	18.38%	Rp453.498.088	32.28%	0.08%	0.10%	0.14%
Utang jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun:										
Pembayaran konsumen	Rp75.242.853	Rp0	Rp0	-Rp75.242.853	-100.00%	Rp0	0.00%	0.01%	0.00%	0.00%
Sewa pembiayaan	Rp22.283.452.992	Rp0	Rp0	-Rp22.283.452.992	-100.00%	Rp0	0.00%	1.51%	0.00%	0.00%
Liabilitas sewa	Rp289.127.781	Rp18.300.508.409	Rp16.878.805.950	Rp18.031.380.628	8699.93%	-Rp1.623.902.459	-8.87%	0.02%	1.26%	1.22%
Liabilitas imbalan kerja karyawan	Rp13.318.925.028	Rp14.794.878.325	Rp10.109.215.421	Rp1.475.953.297	11.08%	-Rp4.885.862.904	-31.87%	0.90%	1.02%	0.74%
<b>TOTAL LIABILITAS JANGKA PANJANG</b>	<b>Rp500.183.514.955</b>	<b>Rp492.944.916.895</b>	<b>Rp487.088.847.620</b>	<b>-Rp7.238.598.090</b>	<b>-1.45%</b>	<b>-Rp5.856.069.275</b>	<b>-1.19%</b>	<b>33.86%</b>	<b>33.96%</b>	<b>35.54%</b>
<b>TOTAL LIABILITAS</b>	<b>Rp732.991.334.916</b>	<b>Rp725.373.304.291</b>	<b>Rp674.407.148.602</b>	<b>-Rp7.618.030.625</b>	<b>-1.04%</b>	<b>-Rp50.966.155.689</b>	<b>-7.03%</b>	<b>49.62%</b>	<b>49.98%</b>	<b>49.20%</b>
<b>EKUITAS</b>										
Modal saham - nilai nominal Rp100 (dalam jumlah penuh) per saham										
Modal dasar - 2.191.870.558 lembar saham										
Modal ditempatkan dan disetor penuh - 2.191.870.558 lembar saham	Rp219.187.055.800	Rp219.187.055.800	Rp219.187.055.800	Rp0	0.00%	Rp0	0.00%	14.84%	15.10%	15.99%
Tambahan modal disetor	Rp308.983.031.488	Rp308.983.031.488	Rp308.983.031.488	Rp0	0.00%	Rp0	0.00%	20.78%	21.15%	22.39%
Saldo laba (defisit):										
Ditentukan penggunaannya	Rp1.000.000.000	Rp1.000.000.000	Rp1.000.000.000	Rp0	0.00%	Rp0	0.00%	0.07%	0.07%	0.07%
Belum ditentukan penggunaannya	-Rp159.235.281.920	-Rp168.134.716.858	-Rp184.188.735.444	-Rp8.899.454.738	-5.59%	-Rp16.052.018.788	-9.55%	-10.78%	-11.58%	-13.44%
Penghasilan komprehensif lain	Rp3.318.025.028	Rp3.205.555.394	Rp4.412.348.030	-Rp112.469.634	-3.39%	Rp1.206.792.638	37.85%	0.22%	0.22%	0.32%
Ekuitas yang diatribusikan kepada pemilik Entitas Induk										
Keperluan non-pengendalian	Rp371.232.850.378	Rp382.220.928.008	Rp347.375.899.854	-Rp9.011.924.370	-2.43%	-Rp14.845.228.152	-4.10%	25.13%	24.96%	25.34%
Keperluan non-pengendalian	Rp1.850.229.954	Rp1.814.735.078	Rp1.540.460.479	-Rp35.494.889	-2.15%	-Rp74.274.599	-4.80%	0.11%	0.11%	0.11%
<b>TOTAL EKUITAS</b>	<b>Rp744.115.930.716</b>	<b>Rp726.056.587.090</b>	<b>Rp696.291.860.187</b>	<b>-Rp18.059.343.626</b>	<b>-2.43%</b>	<b>-Rp29.764.726.903</b>	<b>-4.10%</b>	<b>50.38%</b>	<b>50.02%</b>	<b>50.80%</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>	<b>Rp1.477.107.265.632</b>	<b>Rp1.451.429.891.381</b>	<b>Rp1.370.699.008.789</b>	<b>-Rp25.677.374.251</b>	<b>-1.74%</b>	<b>-Rp80.730.882.592</b>	<b>-5.56%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Tri Banyan Tirta Tbk(ALTO)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE (%)		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENJUALAN	Rp321.602.485.934	Rp366.966.569.109	Rp409.161.010.323	Rp45.464.083.175	14.14%	Rp42.194.441.214	11.50%	100.00%	100.00%	100.00%
BEBAN POKOK PENJUALAN	-Rp284.121.002.771	-Rp330.906.461.303	-Rp375.416.566.487	-Rp46.784.448.532	16.47%	-Rp44.511.105.164	13.45%	-88.37%	-90.17%	-91.75%
<b>LABA BRUTO</b>	<b>Rp37.381.483.163</b>	<b>Rp36.061.117.806</b>	<b>Rp33.744.453.856</b>	<b>-Rp1.320.365.357</b>	<b>-3.53%</b>	<b>-Rp2.316.663.950</b>	<b>-6.42%</b>	<b>11.63%</b>	<b>9.83%</b>	<b>8.25%</b>
<b>BEBAN USAHA</b>										
Beban penjualan	-Rp16.108.381.016	-Rp11.643.011.732	-Rp14.150.172.510	Rp4.463.369.284	-27.71%	-Rp2.507.180.778	21.53%	-5.01%	-3.17%	-3.46%
Beban umum dan administrasi	-Rp19.057.913.409	-Rp18.794.837.943	-Rp17.757.932.208	Rp263.075.466	-1.38%	Rp1.036.905.737	-5.52%	-5.93%	-5.12%	-4.34%
Penghasilan (beban) lain-lain - neto	-Rp2.004.692.132	-Rp774.141.396	Rp2.024.385.593	Rp1.230.550.736	-61.38%	Rp2.798.526.989	-361.50%	-0.62%	-0.21%	0.49%
<b>LABA USAHA</b>	<b>Rp212.496.606</b>	<b>Rp4.849.126.735</b>	<b>Rp3.860.734.733</b>	<b>Rp4.636.630.129</b>	<b>2181.96%</b>	<b>-Rp988.392.002</b>	<b>-20.38%</b>	<b>0.07%</b>	<b>1.32%</b>	<b>0.94%</b>
Penghasilan keuangan	Rp98.669.725	Rp69.947.319	Rp55.188.847	-Rp28.722.408	-29.11%	-Rp14.760.472	-21.10%	0.03%	0.02%	0.01%
Beban keuangan	-Rp9.151.747.838	-Rp12.173.760.897	-Rp10.661.163.788	-Rp3.022.012.859	33.02%	Rp1.512.696.909	-12.43%	-2.85%	-3.32%	-2.61%
<b>RUGI SEBELUM BEBAN PAJAK PENGHASILAN</b>	<b>-Rp8.840.581.507</b>	<b>-Rp7.254.686.643</b>	<b>-Rp6.745.242.208</b>	<b>Rp1.585.894.864</b>	<b>-17.94%</b>	<b>Rp509.444.435</b>	<b>-7.02%</b>	<b>-2.75%</b>	<b>-1.98%</b>	<b>-1.65%</b>
BEBAN PAJAK TANGGUHAN	-Rp1.666.357.682	-Rp1.677.511.075	-Rp9.383.784.540	-Rp11.153.393	0.67%	-Rp7.706.273.465	459.39%	-0.52%	-0.46%	-2.29%
<b>RUGI NETO TAHUN BERJALAN</b>	<b>-Rp10.506.939.189</b>	<b>-Rp8.932.197.718</b>	<b>-Rp16.129.026.748</b>	<b>Rp1.574.741.471</b>	<b>-14.99%</b>	<b>-Rp7.196.829.030</b>	<b>80.57%</b>	<b>-3.27%</b>	<b>-2.43%</b>	<b>-3.94%</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali imbalan kerja karyawan	Rp3.375.005.174	-Rp147.719.920	Rp1.560.674.355	-Rp3.522.725.094	-104.38%	Rp1.698.394.275	-1149.74%	1.05%	-0.04%	0.38%
Penghasilan pajak terkait	-Rp742.501.138	Rp32.498.382	-Rp341.148.358	Rp774.999.520	-104.38%	-Rp373.646.740	-1149.74%	-0.23%	0.01%	-0.08%
Penyesuaian pajak tangguhan	Rp28.991.879	Rp0	Rp0	-Rp28.991.879	-100.00%	Rp0	0.00%	0.01%	0.00%	0.00%
<b>TOTAL PENGHASILAN KOMPREHENSIF LAIN</b>	<b>Rp2.659.495.915</b>	<b>-Rp115.221.538</b>	<b>Rp1.209.525.997</b>	<b>-Rp2.774.717.453</b>	<b>-104.33%</b>	<b>Rp1.324.747.535</b>	<b>-1149.74%</b>	<b>0.83%</b>	<b>-0.03%</b>	<b>0.30%</b>
<b>RUGI KOMPREHENSIF TAHUN BERJALAN</b>	<b>-Rp7.847.443.274</b>	<b>-Rp9.047.419.256</b>	<b>-Rp14.919.500.751</b>	<b>-Rp1.199.975.982</b>	<b>15.29%</b>	<b>-Rp5.872.081.495</b>	<b>64.90%</b>	<b>-2.44%</b>	<b>-2.47%</b>	<b>-3.65%</b>
Rugi neto tahun berjalan yang dapat dibagikan kepada:										
Pemilik entitas induk	-Rp10.480.232.395	-Rp8.899.454.736	-Rp16.052.018.788	Rp1.580.777.659	-15.08%	-Rp7.152.564.052	80.37%	-3.26%	-2.43%	-3.92%
Kepentingan non-pengendali	-Rp28.706.794	-Rp32.742.982	-Rp77.007.960	-Rp6.036.188	22.60%	-Rp44.284.978	135.19%	-0.01%	-0.01%	-0.02%
<b>RUGI NETO TAHUN BERJALAN</b>	<b>-Rp8.932.197.718</b>	<b>-Rp8.932.197.718</b>	<b>-Rp16.129.026.748</b>	<b>Rp0</b>	<b>0.00%</b>	<b>-Rp7.196.829.030</b>	<b>80.57%</b>	<b>-2.78%</b>	<b>-2.43%</b>	<b>-3.94%</b>
Rugi komprehensif tahun berjalan yang dapat dibagikan kepada:										
Pemilik entitas induk	-Rp7.827.103.872	-Rp9.011.924.370	-Rp14.845.226.152	-Rp1.184.820.498	15.14%	-Rp5.833.301.782	64.73%	-2.43%	-2.46%	-3.63%
Kepentingan non-pengendali	-Rp20.339.402	-Rp35.494.888	-Rp74.274.599	-Rp15.155.484	74.51%	-Rp38.779.713	109.25%	-0.01%	-0.01%	-0.02%
<b>RUGI KOMPREHENSIF TAHUN BERJALAN</b>	<b>-Rp7.847.443.274</b>	<b>-Rp9.047.419.256</b>	<b>-Rp14.919.500.751</b>	<b>-Rp1.199.975.982</b>	<b>15.29%</b>	<b>-Rp5.872.081.495</b>	<b>64.90%</b>	<b>-2.44%</b>	<b>-2.47%</b>	<b>-3.65%</b>
<b>RUGI PER SAHAM</b>	<b>-4.78</b>	<b>-4.06</b>	<b>-7.32</b>	<b>0.72</b>	<b>-15.06%</b>	<b>-3.26</b>	<b>80.30%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.83	0.82	0.81
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	192.738.872.244.52	189.509.211.465.51	152.626.394.140.46
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.10	0.07	0.01
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.99	1.00	0.97
Debt to Asset	Total Utang / Total Aset*100%	0.66	0.67	0.66
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.12	0.10	0.08
NPM	Laba Bersih / Penjualan*100%	-0.03	-0.02	-0.04
ROA	Laba Bersih / Total Aset*100%	-0.010	-0.008	-0.016
ROE	Laba Bersih / Ekuitas *100%	-0.014	-0.012	-0.023
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-2.60	-3.03	-3.44
Assets Turnover	Penjualan Bersih / Total Aset	0.29	0.34	0.40
AR Turnover	Penjualan bersih / Rata-rata Piutang	133.85	152.78	170.34
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	-64.44	-68.97	-6.83
EPS		-4.78	-4.06	-7.32
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	339.5	331.2	317.7
	P BV = Harga saham / BVPS	0.91	0.85	0.16

## Lampiran 6. PT Sumber Alfaria Trijaya Tbk (AMRT)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Sumber Alfaria Trijaya Tbk (AMRT)	ANALISIS KOMPARATIF								ANALISIS COMMON SIZE		
	2020	2021	2022	2020 → 2021		2021 → 2022		2020	2021	2022	
				Rp	%	Rp	%				
<b>ASET</b>											
<b>ASET LANCAR</b>											
Kas dan setara kas	Rp3.877.500	Rp3.289.642	Rp3.818.801	-Rp807.918	-15,88%	Rp548.959	16,79%	14,99%	11,95%	12,42%	
Piutang Usaha - neto											
Pihak berelasi	Rp1.145	Rp1.475	Rp1.151	Rp330	28,82%	-Rp324	-21,97%	0,00%	0,01%	0,00%	
Pihak ketiga	Rp1.748.141	Rp1.759.181	Rp2.181.481	Rp11.020	0,63%	Rp402.300	22,87%	6,76%	6,43%	7,03%	
Lain-lain											
Pihak berelasi	Rp23	Rp423	Rp0	Rp400	1739,13%	-Rp423	-100,00%	0,00%	0,00%	0,00%	
Pihak ketiga	Rp147.993	Rp285.801	Rp327.214	Rp117.808	79,47%	Rp81.813	23,20%	0,57%	0,97%	1,08%	
Persediaan - neto	Rp7.840.189	Rp8.755.334	Rp9.128.428	Rp1.115.185	14,80%	Rp373.094	4,26%	29,54%	31,99%	29,89%	
Pajak pertambahan nilai dibayar di muka - neto	Rp29.118	Rp3.412	Rp39.386	-Rp25.708	-88,28%	Rp35.954	1053,75%	0,11%	0,01%	0,13%	
Aset lancar lainnya	Rp114.387	Rp158.855	Rp187.979	Rp42.488	37,13%	Rp31.124	19,84%	0,44%	0,57%	0,81%	
<b>Total Aset Lancar</b>	<b>Rp13.558.536</b>	<b>Rp14.211.903</b>	<b>Rp15.664.200</b>	<b>Rp653.367</b>	<b>4,82%</b>	<b>Rp1.452.297</b>	<b>10,22%</b>	<b>52,41%</b>	<b>51,92%</b>	<b>50,95%</b>	
<b>ASET TIDAK LANCAR</b>											
Investasi	Rp320.889	Rp352.455	Rp784.283	Rp31.586	9,84%	Rp431.828	122,62%	1,24%	1,29%	2,66%	
Aset pajak tangguhan - neto	Rp58.438	Rp139.925	Rp184.804	Rp81.487	139,44%	Rp24.679	17,84%	0,23%	0,51%	0,54%	
Aset tetap - neto	Rp6.091.338	Rp6.462.687	Rp7.204.035	Rp371.331	6,10%	Rp741.388	11,47%	23,55%	23,81%	23,43%	
Aset hak guna - neto	Rp5.292.750	Rp5.591.527	Rp6.303.286	Rp298.777	5,66%	Rp711.729	12,73%	20,46%	20,43%	20,50%	
Uang muka pembelian aset tetap	Rp77.377	Rp125.158	Rp181.433	Rp47.781	61,75%	Rp36.275	28,98%	0,30%	0,46%	0,53%	
Beban ditangguhkan - neto	Rp415.065	Rp435.456	Rp415.831	Rp20.391	4,91%	-Rp19.825	-4,55%	1,60%	1,59%	1,35%	
Aset tidak lancar lainnya	Rp53.735	Rp51.119	Rp48.824	-Rp2.616	-4,87%	-Rp2.295	-4,49%	0,21%	0,19%	0,18%	
<b>Total Aset Tidak Lancar</b>	<b>Rp12.309.570</b>	<b>Rp13.158.307</b>	<b>Rp15.082.066</b>	<b>Rp848.737</b>	<b>6,89%</b>	<b>Rp1.923.759</b>	<b>14,62%</b>	<b>47,59%</b>	<b>48,08%</b>	<b>49,05%</b>	
<b>TOTAL ASET</b>	<b>Rp25.868.106</b>	<b>Rp27.370.210</b>	<b>Rp30.746.266</b>	<b>Rp1.502.104</b>	<b>5,81%</b>	<b>Rp3.376.056</b>	<b>12,33%</b>	<b>100,00%</b>	<b>100,00%</b>	<b>100,00%</b>	
<b>LIABILITAS DAN EKUITAS</b>											
<b>LIABILITAS JANGKA PENDEK</b>											
Utang bank jangka pendek	Rp809.000	Rp779.000	Rp446.000	-Rp30.000	-3,71%	-Rp333.000	-42,75%	3,13%	2,85%	1,45%	
Utang Usaha											
Pihak berelasi	Rp77.870	Rp122.546	Rp148.080	Rp44.676	57,37%	Rp25.514	20,82%	0,30%	0,45%	0,48%	
Pihak ketiga	Rp122.546	Rp122.546	Rp148.080	Rp0	0,00%	Rp25.514	20,82%	0,47%	0,45%	0,48%	
Lain-lain	Rp8.782.724	Rp9.831.355	Rp10.340.545	Rp848.631	9,88%	Rp709.190	7,36%	33,95%	35,19%	33,83%	
Pihak berelasi	Rp1.985	Rp2.342	Rp8.473	Rp357	17,98%	Rp4.131	178,39%	0,01%	0,01%	0,02%	
Pihak ketiga	Rp2.513.778	Rp3.190.089	Rp3.008.883	Rp878.311	28,90%	-Rp181.228	-5,68%	9,72%	11,88%	9,79%	
Utang pajak	Rp167.670	Rp262.999	Rp503.791	Rp95.329	56,86%	Rp240.782	91,56%	0,85%	0,96%	1,04%	
Liabilitas imbalan kerja jangka pendek	Rp142.374	Rp417.595	Rp470.602	Rp275.221	193,31%	Rp53.007	12,69%	0,55%	1,53%	1,53%	
Beban akrual	Rp543.931	Rp556.654	Rp750.232	Rp12.723	2,34%	Rp193.578	34,78%	2,10%	2,03%	2,44%	
Bagian liabilitas jangka panjang yang jatuh tempo dalam waktu satu tahun:											
Liabilitas sewa	Rp579.992	Rp838.043	Rp1.079.789	Rp258.051	44,15%	Rp243.726	29,15%	2,24%	3,05%	3,51%	
Utang pembiayaan konsumen	Rp198	Rp197	Rp80	-Rp1	-0,51%	-Rp137	-69,54%	0,00%	0,00%	0,00%	
Utang bank	Rp516.449	Rp484.834	Rp353.710	-Rp81.615	-9,99%	-Rp111.124	-23,91%	2,00%	1,70%	1,15%	
Utang obligasi - neto	Rp999.629	Rp0	Rp0	-Rp999.629	-100,00%	Rp0	0,00%	3,88%	0,00%	0,00%	
Liabilitas kontrak	Rp109.287	Rp112.408	Rp281.127	Rp3.119	2,85%	Rp168.721	150,10%	0,42%	0,41%	0,91%	
Liabilitas lainnya	Rp81.253	Rp0	Rp0	-Rp81.253	-100,00%	Rp0	0,00%	0,31%	0,00%	0,00%	
<b>Total Liabilitas Jangka Pendek</b>	<b>Rp15.326.139</b>	<b>Rp16.376.061</b>	<b>Rp17.389.232</b>	<b>Rp1.049.922</b>	<b>6,85%</b>	<b>Rp1.013.171</b>	<b>6,19%</b>	<b>59,25%</b>	<b>59,83%</b>	<b>56,56%</b>	
<b>LIABILITAS JANGKA PANJANG</b>											
Liabilitas jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun:											
Liabilitas sewa	Rp330.823	Rp380.598	Rp411.579	Rp49.775	15,05%	Rp30.981	8,14%	1,28%	1,39%	1,34%	
Utang pembiayaan konsumen	Rp234	Rp38	Rp0	-Rp198	-84,82%	-Rp36	-100,00%	0,00%	0,00%	0,00%	
Utang bank	Rp724.494	Rp808.625	Rp785.788	-Rp117.889	-16,27%	Rp159.141	26,23%	2,80%	2,22%	2,49%	
Liabilitas kontrak	Rp54.873	Rp59.871	Rp67.131	Rp4.998	9,11%	Rp7.280	12,13%	0,21%	0,22%	0,22%	
Pinjaman	Rp722.380	Rp0	Rp0	-Rp722.380	-100,00%	Rp0	0,00%	2,79%	0,00%	0,00%	
Liabilitas lainnya	Rp168.987	Rp0	Rp0	-Rp168.987	-100,00%	Rp0	0,00%	0,85%	0,00%	0,00%	
Liabilitas imbalan kerja karyawan	Rp528.051	Rp519.238	Rp841.888	-Rp8.815	-1,30%	Rp122.630	23,82%	2,03%	1,90%	2,09%	
<b>Total Liabilitas Jangka Panjang</b>	<b>Rp2.527.842</b>	<b>Rp1.566.366</b>	<b>Rp1.886.342</b>	<b>-Rp961.476</b>	<b>-38,04%</b>	<b>Rp319.976</b>	<b>20,43%</b>	<b>9,77%</b>	<b>5,72%</b>	<b>6,14%</b>	
<b>TOTAL LIABILITAS</b>	<b>Rp17.853.981</b>	<b>Rp17.942.427</b>	<b>Rp19.275.574</b>	<b>Rp88.446</b>	<b>0,50%</b>	<b>Rp1.333.147</b>	<b>7,43%</b>	<b>69,02%</b>	<b>65,55%</b>	<b>62,69%</b>	
<b>LIABILITAS DAN EKUITAS</b>											
<b>EKUITAS</b>											
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk											
Modal saham - nilai nominal Rp10 per saham (Rupiah penuh) Modal dasar - 120.000.000.000 saham											
Modal saham ditempatkan dan disetor penuh - 41.524.501.700 saham	Rp415.245	Rp415.245	Rp415.245	Rp0	0,00%	Rp0	0,00%	1,81%	1,52%	1,35%	
Tambahan modal disetor - neto	Rp2.479.828	Rp2.479.828	Rp2.479.828	Rp0	0,00%	Rp0	0,00%	9,59%	9,08%	8,07%	
Selisih transaksi dengan pihak nonpengendali	-Rp394.248	-Rp502.356	-Rp502.356	-Rp108.108	27,42%	Rp0	0,00%	-1,52%	-1,84%	-1,83%	
Selisih kurs atas penjabaran laporan keuangan - neto	Rp714	Rp4.285	Rp28.784	Rp3.571	500,14%	Rp24.479	571,27%	0,00%	0,02%	0,09%	
Penghasilan komprehensif lain	Rp151.871	Rp147.285	Rp45.580	-Rp4.385	-2,89%	-Rp101.708	-69,05%	0,59%	0,54%	0,15%	
Saldo laba											
Telah ditentukan penggunaannya	Rp12.000	Rp13.000	Rp14.000	Rp1.000	8,33%	Rp1.000	7,89%	0,05%	0,05%	0,05%	
Belum ditentukan penggunaannya	Rp5.127.318	Rp6.868.012	Rp8.740.488	Rp1.538.698	30,01%	Rp2.074.454	31,12%	19,82%	24,35%	28,43%	
<b>Sub-total</b>	<b>Rp7.792.526</b>	<b>Rp9.223.300</b>	<b>Rp11.221.527</b>	<b>Rp1.430.774</b>	<b>18,36%</b>	<b>Rp1.998.227</b>	<b>21,66%</b>	<b>30,12%</b>	<b>33,70%</b>	<b>36,50%</b>	
Kepentingan nonpengendali	Rp221.599	Rp204.483	Rp249.185	-Rp17.116	-7,72%	Rp44.882	21,85%	0,88%	0,75%	0,81%	
<b>Total Ekuitas</b>	<b>Rp8.014.125</b>	<b>Rp9.427.783</b>	<b>Rp11.470.692</b>	<b>Rp1.413.658</b>	<b>17,64%</b>	<b>Rp2.042.909</b>	<b>21,67%</b>	<b>30,98%</b>	<b>34,45%</b>	<b>37,31%</b>	
<b>TOTAL LIABILITAS DAN EKUITAS</b>	<b>Rp25.868.106</b>	<b>Rp27.370.210</b>	<b>Rp30.746.266</b>	<b>Rp1.502.104</b>	<b>5,81%</b>	<b>Rp3.376.056</b>	<b>12,33%</b>	<b>100,00%</b>	<b>100,00%</b>	<b>100,00%</b>	

LABA RUGI PT Sumber Alfaria Trijaya Tbk (AMRT)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN NETO	Rp75.826.880	Rp84.904.301	Rp96.924.686	Rp9.077.421	11.97%	Rp12.020.385	14.16%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp60.414.446	-Rp67.223.296	-Rp76.902.242	-Rp6.808.850	11.27%	-Rp9.678.946	14.40%	-79.67%	-79.18%	-79.34%
<b>LABA BRUTO</b>	<b>Rp15.412.434</b>	<b>Rp17.681.005</b>	<b>Rp20.022.444</b>	<b>Rp2.268.571</b>	<b>14.72%</b>	<b>Rp2.341.439</b>	<b>13.24%</b>	<b>20.33%</b>	<b>20.82%</b>	<b>20.66%</b>
Beban penjualan dan distribusi	-Rp13.137.747	-Rp14.288.200	-Rp15.531.052	-Rp1.150.453	8.76%	-Rp1.242.852	8.70%	-17.33%	-16.83%	-16.02%
Beban umum dan administrasi	-Rp1.510.878	-Rp1.543.494	-Rp1.693.731	-Rp32.616	2.16%	-Rp150.237	9.73%	-1.99%	-1.82%	-1.75%
Pendapatan lainnya	Rp987.534	Rp1.026.579	Rp1.046.528	Rp39.045	3.95%	Rp19.949	1.94%	1.30%	1.21%	1.08%
Beban lainnya	-Rp62.926	-Rp64.737	-Rp74.001	-Rp1.811	2.88%	-Rp9.264	14.31%	-0.08%	-0.08%	-0.08%
<b>LABA USAHA</b>	<b>Rp1.688.417</b>	<b>Rp2.811.153</b>	<b>Rp3.770.188</b>	<b>Rp1.122.736</b>	<b>66.50%</b>	<b>Rp959.035</b>	<b>34.12%</b>	<b>2.23%</b>	<b>3.31%</b>	<b>3.89%</b>
Pendapatan keuangan	Rp118.254	Rp61.088	Rp38.093	-Rp57.166	-48.34%	-Rp22.995	-37.64%	0.16%	0.07%	0.04%
Biaya keuangan	-Rp381.680	-Rp322.031	-Rp183.233	Rp59.649	-15.63%	Rp138.798	-43.10%	-0.50%	-0.38%	-0.19%
Selisih amortisasi penghasilan ditangguhkan dengan biaya keuangan dari pinjaman	Rp9.392	-Rp27.381	Rp0	-Rp36.773	-391.54%	Rp27.381	-100.00%	0.01%	-0.03%	0.00%
Bagian atas rugi entitas asosiasi	-Rp45.416	-Rp29.966	-Rp7.825	Rp15.450	-34.02%	Rp22.141	-73.89%	-0.06%	-0.04%	-0.01%
entitas anak	Rp0	-Rp23.999	Rp0	-Rp23.999	0.00%	Rp23.999	-100.00%	0.00%	-0.03%	0.00%
<b>LABA SEBELUM PAJAK FINAL DAN PAJAK PENGHASILAN BADAN</b>	<b>Rp1.388.967</b>	<b>Rp2.468.864</b>	<b>Rp3.617.223</b>	<b>Rp1.079.897</b>	<b>77.75%</b>	<b>Rp1.148.359</b>	<b>46.51%</b>	<b>1.83%</b>	<b>2.91%</b>	<b>3.73%</b>
Beban pajak final	-Rp36.501	-Rp45.614	-Rp50.434	-Rp9.113	24.97%	-Rp4.820	10.57%	-0.05%	-0.05%	-0.05%
<b>LABA SEBELUM PAJAK PENGHASILAN BADAN</b>	<b>Rp1.352.466</b>	<b>Rp2.423.250</b>	<b>Rp3.566.789</b>	<b>Rp1.070.784</b>	<b>79.17%</b>	<b>Rp1.143.539</b>	<b>47.19%</b>	<b>1.78%</b>	<b>2.85%</b>	<b>3.68%</b>
Beban pajak penghasilan - neto	-Rp263.989	-Rp434.500	-Rp659.311	-Rp170.511	64.59%	-Rp224.811	51.74%	-0.35%	-0.51%	-0.68%
<b>LABA TAHUN BERJALAN</b>	<b>Rp1.088.477</b>	<b>Rp1.988.750</b>	<b>Rp2.907.478</b>	<b>Rp900.273</b>	<b>82.71%</b>	<b>Rp918.728</b>	<b>46.20%</b>	<b>1.44%</b>	<b>2.34%</b>	<b>3.00%</b>
<b>PENGHASILAN (RUGI) KOMPREHENSIF LAIN</b>										
Pos-pos yang akan direklasifikasi ke laba rugi:										
Selisih kurs atas penjabaran laporan keuangan	-Rp2.558	Rp4.578	Rp31.383	Rp7.136	-278.97%	Rp26.805	585.52%	0.00%	0.01%	0.03%
Keuntungan neto instrumen utang yang diukur pada nilai wajar melalui penghasilan komprehensif lain	Rp0	Rp0	Rp133	Rp0	0.00%	Rp133	0.00%	0.00%	0.00%	0.00%
Pajak penghasilan terkait selisih kurs atas penjabaran laporan keuangan	Rp563	-Rp1.007	-Rp6.934	-Rp1.570	-278.86%	-Rp5.927	588.58%	0.00%	0.00%	-0.01%
Pos-pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali atas liabilitas imbalan kerja	Rp611.659	-Rp130.096	-Rp19.840	-Rp741.755	-121.27%	Rp110.256	-84.75%	0.81%	-0.15%	-0.02%
Keuntungan (kerugian) neto instrumen ekuitas yang ditetapkan pada nilai wajar melalui penghasilan komprehensif lain	Rp0	Rp15.983	-Rp83.823	Rp15.983	0.00%	-Rp99.806	-624.45%	0.00%	0.02%	-0.09%
Pajak penghasilan terkait pengukuran kembali atas liabilitas imbalan kerja	-Rp132.014	Rp24.623	Rp1.444	Rp156.637	-118.65%	-Rp23.179	-94.14%	-0.17%	0.03%	0.00%
<b>LABA (RUGI) KOMPREHENSIF LAIN TAHUN BERJALAN SETELAH PAJAK</b>	<b>Rp477.650</b>	<b>-Rp85.919</b>	<b>-Rp77.637</b>	<b>-Rp563.569</b>	<b>-117.99%</b>	<b>Rp8.282</b>	<b>-9.64%</b>	<b>0.63%</b>	<b>-0.10%</b>	<b>-0.08%</b>
<b>TOTAL PENGHASILAN KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp1.566.127</b>	<b>Rp1.902.831</b>	<b>Rp2.829.841</b>	<b>Rp336.704</b>	<b>21.50%</b>	<b>Rp927.010</b>	<b>48.72%</b>	<b>2.07%</b>	<b>2.24%</b>	<b>2.92%</b>
Laba tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp1.061.476	Rp1.950.991	Rp2.855.284	Rp889.515	83.80%	Rp904.293	46.35%	1.40%	2.30%	2.95%
Kepentingan Nonpengendali	Rp27.001	Rp37.759	Rp52.194	Rp10.758	39.84%	Rp14.435	38.23%	0.04%	0.04%	0.05%
<b>TOTAL</b>	<b>Rp1.088.477</b>	<b>Rp1.988.750</b>	<b>Rp2.907.478</b>	<b>Rp900.273</b>	<b>82.71%</b>	<b>Rp918.728</b>	<b>46.20%</b>	<b>1.44%</b>	<b>2.34%</b>	<b>3.00%</b>
Total penghasilan komprehensif yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp1.533.565	Rp1.864.430	Rp2.778.057	Rp330.865	21.57%	Rp913.627	49.00%	2.02%	2.20%	2.87%
Kepentingan Nonpengendali	Rp32.562	Rp38.401	Rp51.784	Rp5.839	17.93%	Rp13.383	34.85%	0.04%	0.05%	0.05%
<b>TOTAL</b>	<b>Rp1.566.127</b>	<b>Rp1.902.831</b>	<b>Rp2.829.841</b>	<b>Rp336.704</b>	<b>21.50%</b>	<b>Rp927.010</b>	<b>48.72%</b>	<b>2.07%</b>	<b>2.24%</b>	<b>2.92%</b>
Laba per Saham diatribusikan kepada Pemilik Entitas Induk (Rupiah penuh)										
	25.56	46.98	68.76	21.42	83.80%	21.78	46.36%	0.00%	0.00%	0.00%

<b>ANALISIS LAPORAN KEUANGAN</b>				
<b>Rasio Keuangan</b>	<b>RUMUS</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.88	0.87	0.90
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	13.558.535.50	14.211.902.47	15.664.199.48
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.25	0.20	0.22
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	2.23	1.90	1.68
Debt to Asset	Total Utang / Total Aset*100%	0.69	0.66	0.63
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.203	0.208	0.207
NPM	Laba Bersih / Penjualan*100%	0.01	0.02	0.03
ROA	Laba Bersih / Total Aset*100%	0.04	0.07	0.09
ROE	Laba Bersih / Ekuitas *100%	0.14	0.21	0.25
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-7.10	-7.90	-9.04
Assets Turnover	Penjualan Bersih / Total Aset	2.93	3.10	3.15
AR Turnover	Penjualan bersih / Rata-rata Piutang	40.10	44.90	51.26
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	25.63	25.86	38.54
EPS		25.56	46.98	68.76
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	0.00019	0.00023	0.00028
	P BV = Harga saham / BVPS	3.393.826.35	5.351.445.78	9.593.137.84

## Lampiran 7. PT Andira Agro Tbk(ANDI)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Andira Agro Tbk(ANDI)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET LANCAR</b>										
Kas dan Setara Kas	Rp8.892.148.246	Rp9.978.623.434	Rp15.020.216.418	Rp1.086.475.188	12.22%	Rp5.041.592.984	50.52%	1.86%	2.07%	3.38%
Piutang Usaha - pihak ketiga bersih	Rp4.452.232.532	Rp1.337.747.900	Rp4.906.841.645	-Rp3.114.484.632	-69.95%	Rp3.569.093.745	266.80%	0.93%	0.28%	1.10%
Piutang Lain-Lain	Rp0	Rp0	Rp16.321.000	Rp0	0.00%	Rp16.321.000	0.00%	0.00%	0.00%	0.00%
Persediaan	Rp9.070.328.160	Rp16.227.311.781	Rp7.856.289.971	Rp7.156.983.621	78.91%	-Rp8.371.021.810	-51.59%	1.89%	3.36%	1.77%
Uang Muka dan Biaya Dibayar Dimuka	Rp35.096.364.325	Rp39.367.502.213	Rp41.987.417.333	Rp4.271.137.888	12.17%	Rp2.619.915.120	6.66%	7.32%	8.16%	9.45%
Produk Agrikultur	Rp7.324.401.000	Rp14.005.983.000	Rp8.030.575.000	Rp6.681.582.000	91.22%	-Rp5.975.408.000	-42.66%	1.53%	2.90%	1.81%
<b>Jumlah Aset Lancar</b>	<b>Rp64.835.474.263</b>	<b>Rp80.917.168.328</b>	<b>Rp77.817.661.367</b>	<b>Rp16.081.694.065</b>	<b>24.80%</b>	<b>-Rp3.099.506.961</b>	<b>-3.83%</b>	<b>13.53%</b>	<b>16.76%</b>	<b>17.52%</b>
<b>ASET TIDAK LANCAR</b>										
Piutang Plasma	Rp55.463.427.361	Rp53.279.531.472	Rp8.053.546.582	-Rp2.183.895.889	-3.94%	-Rp45.225.984.890	-84.88%	11.57%	11.04%	1.81%
Tanaman Menghasilkan (Setelah dikurangi akumulasi penyusutan)	Rp109.309.498.363	Rp100.234.403.815	Rp101.007.635.924	-Rp9.075.094.548	-8.30%	Rp773.232.109	0.77%	22.81%	20.77%	22.74%
Aset Tetap (Setelah dikurangi akumulasi penyusutan)	Rp214.580.949.687	Rp212.281.565.095	Rp231.038.676.082	-Rp2.299.384.592	-1.07%	Rp18.757.110.987	8.84%	44.78%	43.98%	52.01%
Aset Pajak Tangguhan	Rp6.401.403.299	Rp8.457.491.192	Rp9.728.117.435	Rp2.056.087.893	32.12%	Rp1.270.626.243	15.02%	1.34%	1.75%	2.19%
Beban Tangguhan Hak atas Tanah (Setelah dikurangi akumulasi amortisasi)	Rp28.492.481.316	Rp27.368.502.180	Rp16.407.423.012	-Rp1.123.979.136	-3.94%	-Rp10.961.079.168	-40.05%	5.95%	5.67%	3.69%
Aset Lain-Lain	Rp141.050.000	Rp142.690.050	Rp157.310.000	Rp1.640.050	1.16%	Rp14.619.950	10.25%	0.03%	0.03%	0.04%
<b>Jumlah Aset Tidak Lancar</b>	<b>Rp414.388.810.026</b>	<b>Rp401.764.183.804</b>	<b>Rp366.392.709.035</b>	<b>-Rp12.624.626.222</b>	<b>-3.05%</b>	<b>-Rp35.371.474.769</b>	<b>-8.80%</b>	<b>86.47%</b>	<b>83.24%</b>	<b>82.48%</b>
<b>JUMLAH ASET</b>	<b>Rp479.224.284.289</b>	<b>Rp482.681.352.132</b>	<b>Rp444.210.370.402</b>	<b>Rp3.457.067.843</b>	<b>0.72%</b>	<b>-Rp38.470.981.730</b>	<b>-7.97%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
Utang Usaha - pihak ketiga	Rp16.228.332.474	Rp13.485.751.959	Rp19.694.689.294	Rp2.742.580.515	-16.90%	Rp6.208.937.335	46.04%	3.39%	2.79%	4.43%
Utang Pajak	Rp2.718.185.462	Rp1.692.081.209	Rp1.413.358.475	-Rp1.026.104.253	-37.75%	-Rp278.722.734	-16.47%	0.57%	0.35%	0.32%
Biaya yang Masih Harus Dibayar	Rp2.399.763.455	Rp2.488.700.867	Rp2.171.740.983	Rp88.937.412	3.71%	-Rp316.959.884	-12.74%	0.50%	0.52%	0.49%
Pendapatan Ditangguhkan	Rp1.624.959.761	Rp9.203.952.815	Rp1.470.830.090	Rp7.578.993.054	466.41%	-Rp7.733.122.725	-84.02%	0.34%	1.91%	0.33%
Pendapatan Diterima Dimuka	Rp5.505.732.182	Rp13.720.339.045	Rp9.251.922.780	Rp8.214.606.863	149.20%	-Rp4.468.416.265	-32.57%	1.15%	2.84%	2.08%
Utang Jangka Panjang Jatuh tempo dalam satu tahun :										
Utang Sewa Pembiayaan	Rp2.124.451.499	Rp1.771.165.776	Rp709.204.424	-Rp353.285.723	-16.63%	-Rp1.061.961.352	-59.96%	0.44%	0.37%	0.16%
Utang Bank	Rp41.956.073.469	Rp15.461.368.199	Rp16.608.671.599	-Rp26.494.705.270	-63.15%	Rp1.147.303.400	7.42%	8.75%	3.20%	3.74%
<b>Jumlah Liabilitas Jangka Pendek</b>	<b>Rp72.557.498.302</b>	<b>Rp57.823.359.870</b>	<b>Rp51.320.417.645</b>	<b>-Rp14.734.138.432</b>	<b>-20.31%</b>	<b>-Rp6.502.942.225</b>	<b>-11.25%</b>	<b>15.14%</b>	<b>11.98%</b>	<b>11.55%</b>
<b>LIABILITAS JANGKA PANJANG</b>										
Utang jangka panjang setelah dikurangi bagian jatuh tempo dalam satu tahun:										
Utang Sewa Pembiayaan	Rp1.955.305.620	Rp184.139.845	Rp508.868.420	-Rp1.771.165.775	-90.58%	Rp324.728.575	176.35%	0.41%	0.04%	0.11%
Utang Bank	Rp144.197.479.296	Rp166.182.942.439	Rp149.574.270.840	Rp21.985.463.143	15.25%	-Rp16.608.671.599	-9.99%	30.09%	34.43%	33.67%
Liabilitas Imbalan Kerja	Rp9.830.711.855	Rp9.225.152.950	Rp4.112.904.846	-Rp605.558.905	-6.16%	-Rp5.112.248.104	-55.42%	2.05%	1.91%	0.93%
<b>Jumlah Liabilitas Jangka Panjang</b>	<b>Rp155.983.496.771</b>	<b>Rp175.592.235.234</b>	<b>Rp154.196.044.106</b>	<b>-Rp19.608.738.463</b>	<b>-12.57%</b>	<b>-Rp21.396.191.128</b>	<b>-12.19%</b>	<b>32.55%</b>	<b>36.38%</b>	<b>34.71%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp228.540.995.073</b>	<b>Rp233.415.595.104</b>	<b>Rp205.516.461.751</b>	<b>Rp4.874.600.031</b>	<b>2.13%</b>	<b>-Rp27.899.133.353</b>	<b>-11.95%</b>	<b>47.69%</b>	<b>48.36%</b>	<b>46.27%</b>
<b>EKUITAS</b>										
Modal Saham										
Modal dasar 4.000.000.000 saham :										
20.000.000.000 saham dengan nilai nominal Rp. 20 per saham, Modal ditempatkan dan disetor penuh 9.350.000.000 saham	Rp187.000.000.000	Rp187.000.000.000	Rp187.000.000.000	Rp0	0.00%	Rp0	0.00%	39.02%	38.74%	42.10%
Tambahan Modal Disetor	Rp48.929.000.000	Rp48.929.000.000	Rp48.929.000.000	Rp0	0.00%	Rp0	0.00%	10.21%	10.14%	11.01%
Laba Komprehensif Lain	Rp2.431.906.733	Rp4.135.759.194	Rp4.351.581.243	Rp1.703.852.461	70.06%	Rp215.822.049	5.22%	0.51%	0.86%	0.98%
Saldo Laba / (Akumulasi Rugi)	Rp12.322.382.483	Rp9.200.997.834	-Rp1.586.672.592	-Rp1.121.384.649	-25.33%	-Rp10.787.670.426	-117.24%	2.57%	1.91%	-0.36%
<b>JUMLAH EKUITAS</b>	<b>Rp250.683.289.216</b>	<b>Rp249.265.757.028</b>	<b>Rp238.693.908.651</b>	<b>-Rp1.417.532.188</b>	<b>-0.57%</b>	<b>-Rp10.571.848.377</b>	<b>-4.24%</b>	<b>52.31%</b>	<b>51.64%</b>	<b>53.73%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp479.224.284.289</b>	<b>Rp482.681.352.132</b>	<b>Rp444.210.370.402</b>	<b>Rp3.457.067.843</b>	<b>0.72%</b>	<b>-Rp38.470.981.730</b>	<b>-7.97%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Andira Agro Tbk(ANDI)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENJUALAN BERSIH	Rp260.214.446.632	Rp346.364.995.418	Rp317.855.645.702	Rp86.150.548.786	33.11%	-Rp28.509.349.716	-8.23%	100.00%	100.00%	100.00%
BEBAN POKOK PENJUALAN	-Rp217.871.436.903	-Rp308.195.161.023	-Rp295.077.013.708	-Rp90.323.724.120	41.46%	Rp13.118.147.315	-4.26%	-83.73%	-88.98%	-92.83%
LABA BRUTO	Rp42.343.009.729	Rp38.169.834.395	Rp22.778.631.994	-Rp4.173.175.334	-9.86%	-Rp15.391.202.401	-40.32%	16.27%	11.02%	7.17%
BEBAN USAHA										
perubahan nilai wajar produk agrikultur	Rp3.054.401.000	Rp6.681.582.000	-Rp5.975.408.000	Rp3.627.181.000	118.75%	-Rp12.656.990.000	-189.43%	1.17%	1.93%	-1.88%
Beban Usaha	-Rp44.456.756.187	-Rp35.015.193.183	-Rp27.343.831.934	Rp9.441.563.004	-21.24%	Rp7.671.361.249	-21.91%	-17.08%	-10.11%	-8.60%
LABA USAHA	Rp940.654.542	Rp9.836.223.212	-Rp10.540.607.940	Rp8.895.568.670	945.68%	-Rp20.376.831.152	-207.16%	0.36%	2.84%	-3.32%
Pendapatan Lain-Lain	Rp84.920.667	Rp12.412.817	Rp13.784.095.828	-Rp72.507.850	-85.38%	Rp13.771.683.011	#####	0.03%	0.00%	4.34%
Beban Lain-Lain	-Rp229.629.903	-Rp256.391.876	-Rp248.347.055	-Rp26.761.973	11.65%	Rp8.044.821	-3.14%	-0.09%	-0.07%	-0.08%
Pendapatan Keuangan	Rp2.609.042.037	Rp73.037.412	Rp50.246.778	-Rp2.536.004.625	-97.20%	-Rp22.790.634	-31.20%	1.00%	0.02%	0.02%
Beban Keuangan	-Rp93.896.445	-Rp101.257.878	-Rp79.715.211	-Rp7.361.433	7.84%	Rp21.542.667	-21.28%	-0.04%	-0.03%	-0.03%
Beban Bunga	-Rp17.544.567.051	-Rp15.192.038.239	-Rp14.969.816.054	Rp2.352.528.812	-13.41%	Rp222.222.185	-1.46%	-6.74%	-4.39%	-4.71%
RUGI SEBELUM PAJAK PENGHASILAN	-Rp14.233.476.153	-Rp5.628.014.552	-Rp12.004.143.654	Rp8.605.461.601	-60.46%	-Rp6.376.129.102	113.29%	-5.47%	-1.62%	-3.78%
MANFAAT / (BEBAN) PAJAK PENGHASILAN										
Pajak Kini	-Rp712.314.460	-Rp30.031.760	-Rp115.025.900	Rp682.282.700	-95.78%	-Rp84.994.140	283.01%	-0.27%	-0.01%	-0.04%
Pajak Tangguhan	Rp4.775.556.824	Rp2.536.661.663	Rp1.331.499.128	-Rp2.238.895.161	-46.88%	-Rp1.205.162.535	-47.51%	1.84%	0.73%	0.42%
BEBAN PAJAK PENGHASILAN	Rp4.063.242.364	Rp2.506.629.903	Rp1.216.473.228	-Rp1.556.612.461	-38.31%	-Rp1.290.156.675	-51.47%	1.56%	0.72%	0.38%
RUGI TAHUN BERJALAN	-Rp10.170.233.789	-Rp3.121.384.649	-Rp10.787.670.426	Rp7.048.849.140	-69.31%	-Rp7.666.285.777	245.61%	-3.91%	-0.90%	-3.39%
PENGHASILAN KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Keuntungan aktuarial atas liabilitas imbalan kerja jangka panjang	Rp2.155.144.356	Rp2.184.426.232	Rp276.694.934	Rp29.281.876	1.36%	-Rp1.907.731.298	-87.33%	0.83%	0.63%	0.09%
Pajak penghasilan terkait	-Rp474.131.758	-Rp480.573.771	-Rp60.872.885	-Rp6.442.013	1.36%	Rp419.700.886	-87.33%	-0.18%	-0.14%	-0.02%
Jumlah penghasilan komprehensif	Rp1.681.012.598	Rp1.703.852.461	Rp215.822.049	Rp22.839.863	1.36%	-Rp1.488.030.412	-87.33%	0.65%	0.49%	0.07%
JUMLAH RUGI KOMPREHENSIF TAHUN BERJALAN	-Rp8.489.221.191	-Rp1.417.532.188	-Rp10.571.848.377	Rp7.071.689.003	-83.30%	-Rp9.154.316.189	645.79%	-3.26%	-0.41%	-3.33%
Rugi per saham - Dasar	-1.09	-0.33	-1.15	0.76	-69.72%	-0.82	248.48%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN					
Rasio Keuangan	RUMUS	2020	2021	2022	
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.89	1.40	1.52	
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	64.835.474.262.88	80.917.168.327.72	77.817.661.366.85	
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.12	0.17	0.29	
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%	0.91	0.94	0.86	
Debt to Asset	Total Utang / Total Aset*100%	0.477	0.484	0.463	
<b>Profitabilitas</b>					
GPM	Laba Kotor / Penjualan bersih*100%	0.16	0.11	0.07	
NPM	Laba Bersih / Penjualan*100%	-0.04	-0.01	-0.03	
ROA	Laba Bersih / Total Aset*100%	-0.021	-0.006	-0.024	
ROE	Laba Bersih / Ekuitas *100%	-0.041	-0.013	-0.045	
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-19.71	-27.89	-26.70	
Assets Turnover	Penjualan Bersih / Total Aset	0.54	0.718	0.716	
AR Turnover	Penjualan bersih / Rata-rata Piutang	72.98	97.14	89.14	
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)	-48.62	-151.52	-43.48	
EPS		-1.09	-0.33	-1.15	
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	134.1	133.3	127.6	
	P BV = Harga saham / BVPS	0.40	0.38	0.39	

## Lampiran 8. PT Austindo Nusantara Jaya Tbk(ANJT)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Austindo Nusantara Jaya Tbk(ANJT)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>							
<b>ASET LANCAR</b>										
Kas dan setara kas	Rp15.887.126	Rp27.141.425	Rp10.820.724	Rp11.254.299	70,84%	-Rp16.320.701	-60,13%	2,50%	4,16%	1,80%
Investasi pada surat berharga	Rp490.209	Rp490.209	Rp490.209	Rp0	0,00%	Rp0	0,00%	0,08%	0,08%	0,08%
Piutang dari perjanjian konsesi jasa - lancar	Rp4.228	Rp72.253	Rp74.585	Rp8.025	12,49%	Rp2.332	3,63%	0,01%	0,01%	0,01%
Piutang usaha	Rp1.136.353	Rp3.131.655	Rp1.292.435	Rp1.995.302	175,59%	-Rp1.839.220	-161,85%	0,18%	0,48%	0,21%
Piutang lain-lain	Rp3.509.421	Rp397.065	Rp524.143	-Rp3.112.356	-88,69%	Rp127.078	3,62%	0,55%	0,06%	0,09%
Persediaan	Rp17.132.182	Rp18.992.054	Rp16.661.133	Rp1.859.872	10,86%	-Rp2.330.921	-13,61%	2,69%	2,91%	2,76%
Aset biologis	Rp3.234.440	Rp7.028.766	Rp4.067.927	Rp3.794.326	117,31%	-Rp2.960.839	-91,54%	0,51%	1,08%	0,68%
Biaya dibayar dimuka dan uang muka	Rp25.054.621	Rp20.975.111	Rp25.216.810	-Rp4.079.510	-16,28%	Rp4.241.699	16,93%	3,94%	3,21%	4,18%
<b>JUMLAH ASET LANCAR</b>	<b>Rp66.508.580</b>	<b>Rp78.228.538</b>	<b>Rp69.147.966</b>	<b>Rp11.719.958</b>	<b>17,62%</b>	<b>-Rp19.080.572</b>	<b>-28,69%</b>	<b>10,45%</b>	<b>11,99%</b>	<b>9,82%</b>
<b>ASET TIDAK LANCAR</b>										
Piutang dari perjanjian konsesi jasa - jangka panjang	Rp779.583	Rp698.370	Rp558.800	-Rp81.213	-10,42%	-Rp139.490	-17,89%	0,12%	0,11%	0,09%
Investasi pada efek ekuitas	Rp6.068.486	Rp6.554.471	Rp4.162.586	Rp485.985	8,01%	-Rp2.391.915	-39,42%	0,95%	1,00%	0,69%
Aset pajak tangguhan	Rp5.113.408	Rp974.632	Rp1.115.132	-Rp4.038.576	-80,56%	Rp140.300	2,80%	0,79%	0,15%	0,19%
Tanaman produktif	Rp304.820.634	Rp310.596.108	Rp291.397.955	Rp5.775.474	1,89%	-Rp19.198.153	-6,30%	47,92%	47,59%	48,36%
Aset tetap	Rp206.861.002	Rp209.418.273	Rp206.017.356	Rp2.557.271	1,24%	-Rp3.400.917	-1,64%	32,52%	32,09%	34,19%
Aset takberwujud	Rp1.184.641	Rp894.054	Rp1.038.593	-Rp290.587	-24,53%	Rp144.539	12,20%	0,19%	0,14%	0,17%
Aset hak-guna	Rp1.147.272	Rp1.849.060	Rp998.585	Rp701.788	61,17%	-Rp850.495	-74,13%	0,18%	0,28%	0,17%
Uang muka	Rp11.876.003	Rp11.231.079	Rp10.785.839	-Rp644.924	-5,43%	-Rp445.240	-3,75%	1,87%	1,72%	1,79%
Goodwill	Rp4.967.256	Rp4.967.256	Rp4.967.256	Rp0	0,00%	Rp0	0,00%	0,78%	0,76%	0,82%
Klaim atas pengembalian pajak	Rp5.914.581	Rp5.176.638	Rp5.139.756	-Rp37.734	-12,48%	-Rp36.882	-0,62%	0,93%	0,79%	0,85%
Aset tidak lancar lain-lain	Rp21.002.366	Rp22.061.683	Rp17.260.620	Rp1.059.317	5,04%	-Rp4.801.063	-22,86%	3,30%	3,38%	2,86%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp669.635.232</b>	<b>Rp574.421.824</b>	<b>Rp543.442.508</b>	<b>Rp4.786.592</b>	<b>0,84%</b>	<b>-Rp30.979.316</b>	<b>-5,44%</b>	<b>89,55%</b>	<b>88,01%</b>	<b>90,18%</b>
<b>JUMLAH ASET</b>	<b>Rp636.143.812</b>	<b>Rp652.650.362</b>	<b>Rp602.590.474</b>	<b>Rp16.506.550</b>	<b>2,59%</b>	<b>-Rp50.059.888</b>	<b>-7,87%</b>	<b>100,00%</b>	<b>100,00%</b>	<b>100,00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang bank jangka pendek	Rp3.142.999	Rp2.000.000	Rp4.635.687	-Rp1.142.999	-36,37%	Rp2.635.687	83,06%	0,31%	0,18%	0,45%
Utang usaha	Rp5.661.890	Rp5.939.443	Rp6.317.320	Rp277.553	4,90%	Rp377.877	6,67%	0,55%	0,55%	0,62%
Utang pajak	Rp3.404.812	Rp8.748.220	Rp4.213.109	Rp5.343.408	156,94%	-Rp4.535.111	-133,20%	0,33%	0,81%	0,41%
Utang derivatif	Rp2.037.319	Rp50.134	Rp0	-Rp1.987.185	-97,54%	-Rp50.134	-2,46%	0,20%	0,00%	0,00%
Utang lain-lain	Rp4.912.646	Rp10.851.940	Rp12.865.634	Rp5.939.294	120,90%	Rp2.013.694	40,99%	0,48%	1,00%	1,26%
Biaya masih harus dibayar	Rp6.082.689	Rp7.511.706	Rp6.779.661	Rp1.429.017	23,49%	-Rp732.045	-12,03%	0,59%	0,69%	0,66%
Utang bank jangka panjang yang jatuh tempo dalam satu tahun	Rp2.685.668	Rp12.744.759	Rp4.600.000	Rp10.079.091	378,11%	-Rp8.144.759	-305,54%	0,26%	1,18%	0,45%
Liabilitas sewa yang jatuh tempo dalam satu tahun	Rp430.258	Rp897.863	Rp822.607	Rp467.605	108,68%	-Rp75.256	-17,49%	0,04%	0,08%	0,08%
Provisi perjanjian konsesi jasa jatuh tempo dalam satu tahun	Rp67.848	Rp34.118	Rp236.067	-Rp33.730	-49,71%	Rp201.949	297,65%	0,01%	0,00%	0,02%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp28.406.129</b>	<b>Rp48.778.183</b>	<b>Rp40.470.085</b>	<b>Rp20.372.054</b>	<b>71,72%</b>	<b>-Rp8.308.098</b>	<b>-29,25%</b>	<b>2,76%</b>	<b>4,50%</b>	<b>3,95%</b>
<b>LIABILITAS JANGKA PANJANG</b>										
Utang bank jangka panjang-setelah dikurangi bagian yang jatuh tempo dalam satu tahun	Rp190.114.005	Rp154.501.272	Rp125.006.648	-Rp35.612.733	-18,73%	-Rp29.494.624	-15,51%	18,46%	14,26%	12,20%
Liabilitas sewa-setelah dikurangi bagian yang jatuh tempo dalam satu tahun	Rp751.360	Rp1.027.382	Rp264.475	Rp276.022	36,74%	-Rp762.907	-101,54%	0,07%	0,09%	0,03%
Provisi perjanjian konsesi jasa-setelah dikurangi bagian yang jatuh tempo dalam satu tahun	Rp366.891	Rp452.495	Rp300.798	Rp85.604	23,33%	-Rp151.697	-41,35%	0,04%	0,04%	0,03%
Liabilitas pajak tangguhan	Rp427.697	Rp770.444	Rp781.200	Rp342.747	80,14%	Rp10.756	2,51%	0,04%	0,07%	0,08%
Kewajiban imbalan kerja	Rp20.319.686	Rp13.844.321	Rp11.656.078	-Rp6.475.365	-31,87%	-Rp2.188.243	-10,77%	1,97%	1,28%	1,14%
Liabilitas jangka panjang lainnya	Rp689	Rp0	Rp0	-Rp689	-100,00%	Rp0	0,00%	0,00%	0,00%	0,00%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp211.980.328</b>	<b>Rp170.595.914</b>	<b>Rp138.009.199</b>	<b>-Rp41.384.414</b>	<b>-19,52%</b>	<b>-Rp32.586.715</b>	<b>-15,37%</b>	<b>20,58%</b>	<b>15,75%</b>	<b>13,47%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp240.386.457</b>	<b>Rp219.374.097</b>	<b>Rp178.479.284</b>	<b>Rp21.012.360</b>	<b>-8,74%</b>	<b>-Rp40.894.813</b>	<b>-17,01%</b>	<b>23,34%</b>	<b>20,25%</b>	<b>17,42%</b>
<b>EKUITAS</b>										
Modal saham	Rp46.735.308	Rp46.735.308	Rp46.735.308	Rp0	0,00%	Rp0	0,00%	4,54%	4,31%	4,56%
Tambahan modal disetor	Rp50.307.877	Rp50.223.609	Rp49.890.831	-Rp4.268	-0,17%	-Rp332.778	-0,66%	4,88%	4,64%	4,87%
Saham treasury	-Rp3.926.668	-Rp3.688.309	-Rp1.973.591	Rp258.359	-6,58%	Rp1.694.718	-43,16%	-0,38%	-0,34%	-0,19%
Selisih nilai akibat perubahan ekuitas entitas anak	Rp30.706.366	Rp30.706.366	Rp30.706.366	Rp0	0,00%	Rp0	0,00%	2,98%	2,83%	3,00%
Cadangan lainnya	-Rp29.173.010	-Rp31.360.972	-Rp50.768.552	-Rp2.187.962	7,50%	-Rp19.407.580	66,53%	-2,83%	-2,90%	-4,95%
<b>Saldo laba</b>										
Ditentukan penggunaannya	Rp6.824.453	Rp6.824.453	Rp6.824.453	Rp0	0,00%	Rp0	0,00%	0,66%	0,63%	0,67%
Tidak ditentukan penggunaannya	Rp282.289.905	Rp331.158.488	Rp340.591.048	Rp38.868.583	13,30%	Rp8.432.560	3,23%	28,38%	30,57%	33,24%
Ekuitas distribusikan kepada pemilik entitas induk	Rp393.784.231	Rp430.618.943	Rp422.005.863	Rp36.854.712	9,36%	-Rp8.613.080	-2,19%	38,23%	39,75%	41,19%
Keperincangan non-pengendali	Rp1.993.124	Rp2.657.322	Rp2.105.327	Rp684.198	33,32%	-Rp551.995	-27,69%	0,19%	0,25%	0,21%
<b>JUMLAH EKUITAS</b>	<b>Rp789.621.586</b>	<b>Rp863.895.208</b>	<b>Rp846.117.053</b>	<b>Rp74.373.622</b>	<b>9,42%</b>	<b>-Rp17.778.155</b>	<b>-2,25%</b>	<b>76,66%</b>	<b>79,75%</b>	<b>82,58%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp1.029.908.043</b>	<b>Rp1.083.269.305</b>	<b>Rp1.024.596.337</b>	<b>Rp53.361.262</b>	<b>5,18%</b>	<b>-Rp58.672.968</b>	<b>-5,70%</b>	<b>100,00%</b>	<b>100,00%</b>	<b>100,00%</b>

LABA RUGI PT Austindo Nusantara Jaya Tbk(ANJT)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
Pendapatan	Rp164.099.644	Rp266.792.377	Rp269.166.721	Rp102.692.733	62.58%	Rp2.374.344	0.89%	100.00%	100.00%	100.00%
Beban pokok pendapatan	-Rp124.010.517	-Rp166.045.987	-Rp215.294.824	-Rp42.035.470	33.90%	-Rp49.248.837	29.66%	-75.57%	-62.24%	-79.99%
<b>LABA BRUTO</b>	<b>Rp40.089.127</b>	<b>Rp100.746.390</b>	<b>Rp53.871.897</b>	<b>Rp60.657.263</b>	<b>151.31%</b>	<b>-Rp46.874.493</b>	<b>-46.53%</b>	<b>24.43%</b>	<b>37.76%</b>	<b>20.01%</b>
Pendapatan dividen (Rugi) laba kurs mata uang asing, bersih	Rp97.177	Rp278.883	Rp640.276	Rp181.706	186.98%	Rp361.393	129.59%	0.06%	0.10%	0.24%
Beban penjualan	-Rp3.137.837	-Rp431.820	-Rp2.583.039	-Rp3.569.657	-113.76%	-Rp2.151.219	498.17%	1.91%	-0.16%	-0.96%
Beban karyawan	-Rp9.642.430	-Rp19.985.362	-Rp2.583.039	-Rp10.342.932	107.26%	Rp17.402.323	-87.08%	-5.88%	-7.49%	-0.96%
Beban umum dan administrasi	-Rp12.176.581	-Rp12.318.859	-Rp9.425.138	-Rp142.278	1.17%	Rp2.893.721	-23.49%	-7.42%	-4.62%	-3.50%
Penghasilan lain-lain, bersih	-Rp5.454.095	-Rp6.726.938	-Rp4.884.338	-Rp1.272.843	23.34%	Rp1.842.600	-27.39%	-3.32%	-2.52%	-1.81%
<b>LABA USAHA</b>	<b>Rp17.583.223</b>	<b>Rp62.505.172</b>	<b>Rp37.299.296</b>	<b>Rp44.921.949</b>	<b>255.48%</b>	<b>-Rp25.205.876</b>	<b>-40.33%</b>	<b>10.71%</b>	<b>23.43%</b>	<b>13.86%</b>
Biaya keuangan, bersih	-Rp2.559.606	-Rp4.119.003	-Rp4.769.432	-Rp1.559.397	60.92%	-Rp650.429	15.79%	-1.56%	-1.54%	-1.77%
<b>LABA SEBELUM PAJAK</b>	<b>Rp15.023.617</b>	<b>Rp58.386.169</b>	<b>Rp32.529.864</b>	<b>Rp43.362.552</b>	<b>288.63%</b>	<b>-Rp25.856.306</b>	<b>-44.28%</b>	<b>9.16%</b>	<b>21.88%</b>	<b>12.09%</b>
Beban pajak penghasilan	-Rp12.812.792	-Rp18.704.709	-Rp13.352.523	-Rp5.891.917	45.98%	Rp5.352.186	-28.61%	-7.81%	-7.01%	-4.96%
<b>LABA TAHUN BERJALAN</b>	<b>Rp2.210.825</b>	<b>Rp39.681.460</b>	<b>Rp19.177.341</b>	<b>Rp37.470.635</b>	<b>1694.87%</b>	<b>-Rp20.504.119</b>	<b>-51.67%</b>	<b>1.35%</b>	<b>14.87%</b>	<b>7.12%</b>
PENGHASILAN KOMPREHENSIF LAIN										
Pos-pos yang tidak akan direklasifikasi ke laba rugi:										
Perubahan nilai wajar atas investasi lain-lain	-Rp641	Rp485.985	Rp3.026.771	Rp486.626	-75916.69%	Rp2.540.786	522.81%	0.00%	0.18%	1.12%
Laba atas penjualan investasi pada efek ekuitas	Rp0	Rp0	Rp81.314	Rp0	0.00%	Rp81.314	0.00%	0.00%	0.00%	0.03%
Perubahan dari pengukuran kembali aktuarial atas kewajiban imbalan pasca kerja	-Rp1.017.748	-Rp293.490	Rp1.810.514	Rp724.258	-71.16%	Rp2.104.004	-716.89%	-0.62%	-0.11%	0.67%
Pajak penghasilan terkait pos-pos yang tidak akan direklasifikasi ke laba rugi	Rp216.314	-Rp20.774	-Rp364.915	-Rp237.088	-109.60%	-Rp344.141	1656.59%	0.13%	-0.01%	-0.14%
Pos-pos yang akan direklasifikasi ke laba rugi:										

Selisih kurs penjabaran laporan keuangan entitas anak	Rp4.431.544	-Rp2.902.304	-Rp19.599.894	-Rp7.333.848	-165.49%	-Rp16.697.590	575.32%	2.70%	-1.09%	-7.28%
<b>PENGHASILAN KOMPREHENSIF LAIN, SETELAH PAJAK</b>	<b>Rp8.061.013</b>	<b>-Rp5.632.887</b>	<b>-Rp34.646.104</b>	<b>-Rp13.693.900</b>	<b>-169.88%</b>	<b>-Rp29.013.217</b>	<b>515.07%</b>	<b>4.91%</b>	<b>-2.11%</b>	<b>-12.87%</b>
<b>JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp10.271.838</b>	<b>Rp34.048.573</b>	<b>-Rp15.468.763</b>	<b>Rp23.776.735</b>	<b>231.47%</b>	<b>-Rp49.517.336</b>	<b>-145.43%</b>	<b>6.26%</b>	<b>12.76%</b>	<b>-5.75%</b>
LABA TAHUN BERJALAN DIATRIBUSIKAN KEPADA :										
Pemilik entitas induk	Rp40.025.789	Rp2.347.918	Rp21.721.276	-Rp37.677.871	-94.13%	Rp19.373.358	825.13%	24.39%	0.88%	8.07%
Kepentingan non-pengendali	-Rp344.329	-Rp137.093	-Rp565.988	Rp207.236	-60.19%	-Rp428.895	312.85%	-0.21%	-0.05%	-0.21%
JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN DIATRIBUSIKAN KEPADA :										
Pemilik entitas induk	Rp37.608.901	Rp5.844.969	Rp6.872.372	-Rp31.763.932	-84.46%	Rp1.027.403	17.58%	22.92%	2.19%	2.55%
Kepentingan non-pengendali	-Rp658.024	-Rp4.675	-Rp763.294	Rp653.349	-99.29%	-Rp758.619	16227.14%	-0.40%	0.00%	-0.28%
LABA PER SAHAM										
Laba per saham dasar	0.000709	0.012084	0.0065	0.011375	1604.37%	-0.005584	-46.21%	0.00%	0.00%	0.00%
Laba per saham dilusian	0.000709	0.012084	0.0065	0.011375	1604.37%	-0.005584	-46.21%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.34	1.60	1.46
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	66.508.579.40	78.228.537.61	59.147.965.59
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.56	0.556	0.27
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.30	0.25	0.21
Debt to Asset	Total Utang / Total Aset*100%	0.38	0.34	0.30
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.24	0.38	0.20
NPM	Laba Bersih / Penjualan*100%	0.01	0.15	0.07
ROA	Laba Bersih / Total Aset*100%	0.0035	0.06	0.03
ROE	Laba Bersih / Ekuitas *100%	0.0028	0.05	0.02
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-7.05	-9.44	-12.24
Assets Turnover	Penjualan Bersih / Total Aset	0.26	0.41	0.45
AR Turnover	Penjualan bersih / Rata-rata Piutang	88.54	143.94	145.22
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	1.036.671.37	81.926.51	102.307.69
EPS		0.0007	0.0121	0.0065
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	0.24	0.26	0.25
	P BV = Harga saham / BVPS	3.122.55	3.843.79	2.636.19

Lampiran 9. PT Estika Tata Tiara Tbk(BEEF)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Estika Tata Tiara Tbk(BEEF)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>Aset</b>										
<b>Aset Lancar</b>										
Kas dan bank	Rp7.322.645.382	Rp1.219.882.252	Rp3.082.243.215	-Rp6.102.763.130	-83.34%	Rp1.862.360.963	152.67%	1.08%	0.18%	0.50%
Piutang usaha - pihak ketiga	Rp82.566.419.808	Rp62.032.192.355	Rp606.990.884	-Rp20.534.227.453	-24.87%	-Rp61.425.201.471	-99.02%	12.18%	9.21%	0.10%
Piutang lain-lain										
Pihak ketiga	Rp35.300.500.000	Rp5.014.994.577	Rp307.064.577	-Rp30.285.505.423	-85.79%	-Rp4.707.930.000	-93.88%	5.21%	0.74%	0.05%
Pihak berelasi	Rp377.962.448	Rp34.680.784.946	Rp33.813.366.611	Rp34.302.822.498	9075.72%	-Rp867.418.335	-2.50%	0.06%	5.15%	5.50%
Persediaan	Rp37.618.018.990	Rp24.689.798.004	Rp8.538.020.568	-Rp12.928.220.986	-34.37%	-Rp16.151.777.436	-65.42%	5.55%	3.67%	1.39%
Aset biologis	Rp1.173.455.226	Rp626.027.091	Rp22.910.798.882	-Rp547.428.135	-46.65%	Rp22.284.771.791	3559.71%	0.17%	0.09%	3.73%
Pajak dibayar di muka	Rp4.862.684.420	Rp10.746.726.696	Rp1.341.638.154	Rp5.884.042.276	121.00%	-Rp9.405.088.542	-87.52%	0.72%	1.60%	0.22%
Uang muka	Rp2.117.876.119	Rp1.649.681.076	Rp1.829.219.681	-Rp468.195.043	-22.11%	Rp179.538.605	10.88%	0.31%	0.24%	0.30%
Deposito jaminan	Rp21.777.336.175	Rp10.746.726.696	Rp1.341.638.154	-Rp11.030.609.479	-50.65%	-Rp9.405.088.542	-87.52%	3.21%	1.60%	0.22%
Biaya dibayar dimuka	Rp113.550.481	Rp498.103.510	Rp439.388.233	Rp384.553.029	338.66%	-Rp58.735.277	-11.79%	0.02%	0.07%	0.07%
<b>Total Aset Lancar</b>	<b>Rp193.116.898.568</b>	<b>Rp141.158.190.507</b>	<b>Rp72.868.710.805</b>	<b>-Rp51.958.708.061</b>	<b>-26.91%</b>	<b>-Rp68.289.479.702</b>	<b>-48.38%</b>	<b>28.49%</b>	<b>20.96%</b>	<b>11.85%</b>
<b>Aset Tidak Lancar</b>										
Investasi pada entitas asosiasi	Rp8.675.238.536	Rp6.032.466.377	Rp3.908.924.351	-Rp2.642.772.159	-30.46%	-Rp2.123.542.026	-35.20%	1.28%	0.90%	0.64%
Tagihan pajak penghasilan	Rp4.485.585.113	Rp0	Rp0	-Rp4.485.585.113	-100.00%	Rp0	0.00%	0.66%	0.00%	0.00%
Aset pajak tangguhan	Rp81.495.200.899	Rp131.723.968.258	Rp154.931.658.791	Rp50.228.767.359	61.63%	Rp23.207.690.533	17.62%	12.02%	19.56%	25.19%
Aset hak guna	Rp15.374.621.261	Rp14.183.591.350	Rp13.071.891.421	-Rp1.191.029.911	-7.75%	-Rp1.111.899.929	-7.84%	2.27%	2.11%	2.13%
Aset tetap	Rp370.577.592.335	Rp377.413.590.329	Rp368.570.176.165	Rp6.835.997.994	1.84%	-Rp8.843.414.164	-2.34%	54.67%	56.04%	59.93%
Aset tidak lancar lainnya	Rp4.078.749.703	Rp2.969.109.699	Rp1.666.666.667	-Rp1.109.640.004	-27.21%	-Rp1.302.443.032	-43.87%	0.60%	0.44%	0.27%
<b>Total Aset Tidak Lancar</b>	<b>Rp484.686.987.847</b>	<b>Rp532.322.726.013</b>	<b>Rp542.149.117.395</b>	<b>Rp47.635.738.166</b>	<b>9.83%</b>	<b>Rp9.826.391.382</b>	<b>1.85%</b>	<b>71.51%</b>	<b>79.04%</b>	<b>88.15%</b>
<b>Total Aset</b>	<b>Rp677.803.886.415</b>	<b>Rp673.480.916.520</b>	<b>Rp615.017.828.200</b>	<b>-Rp4.322.969.895</b>	<b>-0.64%</b>	<b>-Rp58.463.088.320</b>	<b>-8.68%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Liabilitas dan Ekuitas</b>										
<b>Liabilitas Jangka Pendek</b>										
Utang bank jangka pendek	Rp192.532.363.276	Rp149.674.356.376	Rp0	-Rp42.858.006.900	-22.26%	-Rp149.674.356.376	-100.00%	28.41%	22.22%	0.00%
<b>Utang usaha</b>										
Pihak ketiga	Rp86.555.125.841	Rp125.618.717.341	Rp130.613.543.338	Rp39.063.591.500	45.13%	Rp4.994.825.997	3.98%	12.77%	18.65%	21.24%
Pihak berelasi	Rp12.828.334.260	Rp17.565.699.530	Rp17.131.185.566	Rp4.737.365.270	36.93%	-Rp434.513.964	-2.47%	1.89%	2.61%	2.79%
<b>Utang lain-lain</b>										
Pihak ketiga	Rp480.164.335	Rp85.438.036.995	Rp113.344.862.637	Rp84.957.872.660	#####	Rp27.906.825.642	32.66%	0.07%	12.69%	18.43%
Pihak berelasi	Rp5.129.365.426	Rp7.038.186.947	Rp7.038.186.947	Rp1.908.821.521	37.21%	Rp0	0.00%	0.76%	1.05%	1.14%
Biaya masih harus dibayar	Rp18.964.716.479	Rp107.706.180.086	Rp16.544.874.952	Rp88.741.463.607	467.93%	-Rp91.161.305.134	-84.64%	2.80%	15.99%	2.69%
Uang muka penjualan	Rp114.000.663	Rp253.236.035	Rp644.855.139	Rp139.235.372	122.14%	Rp391.619.104	154.65%	0.02%	0.04%	0.10%
Utang pajak	Rp21.181.606.428	Rp15.783.905.652	Rp11.762.243.884	-Rp5.397.700.776	-25.48%	-Rp4.021.661.768	-25.48%	3.13%	2.34%	1.91%
Liabilitas kontrak - pihak ketiga	Rp114.000.663	Rp0	Rp0	-Rp114.000.663	-100.00%	Rp0	0.00%	0.02%	0.00%	0.00%
<b>Bagian utang jangka panjang - jatuh tempo dalam satu tahun :</b>										
Utang bank	Rp3.750.000.000	Rp46.250.000.000	Rp0	Rp42.500.000.000	1133.33%	-Rp46.250.000.000	-100.00%	0.55%	6.87%	0.00%
Liabilitas sewa	Rp4.171.847.878	Rp0	Rp142.067.436	-Rp4.171.847.878	-100.00%	Rp142.067.436	0.00%	0.62%	0.00%	0.02%
Utang sewa pembiayaan	Rp0	Rp2.571.871.233	Rp2.043.481.129	Rp2.571.871.233	0.00%	-Rp528.390.104	-20.54%	0.00%	0.38%	0.33%
<b>Total Liabilitas Jangka Pendek</b>	<b>Rp641.957.524.586</b>	<b>Rp557.900.190.195</b>	<b>Rp299.265.301.028</b>	<b>-Rp84.057.334.391</b>	<b>-13.09%</b>	<b>-Rp258.634.889.167</b>	<b>-46.36%</b>	<b>94.71%</b>	<b>82.84%</b>	<b>48.66%</b>
<b>Liabilitas Jangka Panjang</b>										
<b>Utang jangka panjang lainnya</b>										
Utang bank	Rp296.250.000.000	Rp253.750.000.000	Rp0	-Rp42.500.000.000	-14.35%	-Rp253.750.000.000	-100.00%	43.71%	37.68%	0.00%
Utang sewa pembiayaan	Rp0	Rp0	Rp556.779.790	Rp0	0.00%	Rp556.779.790	0.00%	0.00%	0.00%	0.09%
Liabilitas sewa	Rp2.656.717.715	Rp55.554.607	Rp0	-Rp2.601.163.108	-97.91%	-Rp55.554.607	-100.00%	0.39%	0.01%	0.00%
Liabilitas imbalan kerja	Rp8.001.120.914	Rp7.787.029.230	Rp3.595.635.420	-Rp4.191.091.684	-2.68%	-Rp4.191.393.810	-53.83%	1.18%	1.16%	0.58%
Liabilitas pajak tangguhan	Rp4.004.672.328	Rp3.927.120.186	Rp0	-Rp77.552.142	-1.94%	-Rp3.927.120.186	-100.00%	0.59%	0.58%	0.00%
Utang pihak berelasi	Rp13.901.512.600	Rp0	Rp0	-Rp13.901.512.600	-100.00%	Rp0	0.00%	2.05%	0.00%	0.00%
Liabilitas jangka panjang lainnya	Rp33.128.751	Rp0	Rp0	-Rp33.128.751	-100.00%	Rp0	0.00%	0.00%	0.00%	0.00%
<b>Total Liabilitas Jangka Panjang</b>	<b>Rp324.847.152.307</b>	<b>Rp289.940.959.025</b>	<b>Rp582.040.864.538</b>	<b>Rp34.906.193.282</b>	<b>-10.75%</b>	<b>Rp292.099.905.513</b>	<b>100.74%</b>	<b>47.93%</b>	<b>43.05%</b>	<b>94.64%</b>
<b>Total Liabilitas</b>	<b>Rp670.554.676.894</b>	<b>Rp847.841.149.220</b>	<b>Rp881.306.165.566</b>	<b>Rp177.286.472.326</b>	<b>26.44%</b>	<b>Rp33.465.016.346</b>	<b>3.95%</b>	<b>98.93%</b>	<b>125.89%</b>	<b>143.30%</b>
<b>Ekuitas</b>										
Modal saham - nilai nominal	Rp188.431.259.500	Rp188.431.259.500	Rp188.431.259.500	Rp0	0.00%	Rp0	0.00%	27.80%	27.98%	30.64%
Tambahan modal disetor	Rp88.584.905.202	Rp88.584.905.202	Rp88.584.905.202	Rp0	0.00%	Rp0	0.00%	13.07%	13.15%	14.40%
Saldo laba/(defisit)										
Cadangan umum	Rp6.271.589.469	Rp6.271.589.469	Rp6.271.589.469	Rp0	0.00%	Rp0	0.00%	0.93%	0.93%	1.02%
Belum ditentukan penggunaannya	-Rp276.224.591.374	-Rp457.826.409.833	-Rp548.933.944.039	-Rp181.601.818.459	65.74%	-Rp91.107.534.206	19.90%	-40.75%	-67.98%	-89.25%
Kepentingan Nonpengendali	Rp186.052.224	-Rp642.147.498	-Rp642.147.498	-Rp828.199.722	-445.14%	Rp0	0.00%	0.03%	-0.10%	-0.10%
<b>Total Ekuitas</b>	<b>Rp249.209.521</b>	<b>-Rp174.360.232.700</b>	<b>-Rp266.288.337.366</b>	<b>-Rp181.609.442.221</b>	<b>-2605.23%</b>	<b>-Rp91.928.104.666</b>	<b>52.72%</b>	<b>1.07%</b>	<b>-25.89%</b>	<b>-43.30%</b>
<b>Total Liabilitas dan Ekuitas</b>	<b>Rp677.803.886.415</b>	<b>Rp673.480.916.520</b>	<b>Rp615.017.828.200</b>	<b>-Rp4.322.969.895</b>	<b>-0.64%</b>	<b>-Rp58.463.088.320</b>	<b>-8.68%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Estika Tata Tiara Tbk(BEEF)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
Pendapatan	Rp728.034.316.374	Rp142.314.782.595	Rp39.116.821.863	-Rp585.719.533.779	-80.45%	-Rp103.197.960.732	-72.51%	100.00%	100.00%	100.00%
Beban pokok penjualan	-Rp954.954.244.615	-Rp129.509.804.063	-Rp34.773.998.702	Rp825.444.440.552	-86.44%	Rp94.735.805.361	-73.15%	-131.17%	-91.00%	-88.90%
<b>Laba bruto</b>	<b>-Rp226.919.928.241</b>	<b>Rp12.804.978.532</b>	<b>Rp4.342.823.161</b>	<b>Rp239.724.906.773</b>	<b>-105.64%</b>	<b>-Rp8.462.155.371</b>	<b>-66.08%</b>	<b>-31.17%</b>	<b>9.00%</b>	<b>11.10%</b>
(Rugi)/laba atas perubahan nilai wajar aset biologis	-Rp1.222.084.374	Rp0	Rp0	Rp1.222.084.374	-100.00%	Rp0	0.00%	-0.17%	0.00%	0.00%
Beban penjualan dan distribusi	-Rp50.745.396.182	-Rp34.686.323.818	-Rp4.727.730.360	Rp16.059.072.364	-31.85%	Rp29.958.593.458	-86.37%	-6.97%	-24.37%	-12.09%
Beban umum dan administrasi	-Rp36.017.313.926	-Rp31.709.223.894	-Rp37.774.123.854	Rp4.308.090.032	-11.96%	-Rp6.064.899.960	19.13%	-4.95%	-22.28%	-96.57%
Penghasilan operasi lain	Rp3.587.819.547	Rp0	Rp0	-Rp3.587.819.547	-100.00%	Rp0	0.00%	0.49%	0.00%	0.00%
Beban operasi lain	-Rp64.092.420.988	Rp0	Rp0	Rp64.092.420.988	-100.00%	Rp0	0.00%	-8.80%	0.00%	0.00%
<b>Rugi usaha</b>	<b>-Rp375.409.324.164</b>	<b>-Rp53.590.569.180</b>	<b>-Rp38.159.031.053</b>	<b>Rp321.818.754.984</b>	<b>-85.72%</b>	<b>Rp15.431.538.127</b>	<b>-28.80%</b>	<b>-51.56%</b>	<b>-37.66%</b>	<b>-97.55%</b>
Pendapatan (beban) lain-lain	-Rp119.892.757.827	-Rp178.110.467.765	-Rp83.401.750.063	-Rp58.217.709.938	48.56%	Rp94.708.717.702	-53.17%	-16.47%	-125.15%	-213.21%
Penghasilan keuangan	Rp234.378.477	Rp0	Rp0	-Rp234.378.477	-100.00%	Rp0	0.00%	0.03%	0.00%	0.00%
Beban keuangan	-Rp58.400.450.489	Rp0	Rp0	Rp58.400.450.489	-100.00%	Rp0	0.00%	-8.02%	0.00%	0.00%
<b>Rugi Sebelum Manfaat (Beban) Pajak penghasilan</b>	<b>-Rp433.575.396.176</b>	<b>-Rp231.701.036.945</b>	<b>-Rp121.560.781.116</b>	<b>Rp201.874.359.231</b>	<b>-46.56%</b>	<b>Rp110.140.255.829</b>	<b>-47.54%</b>	<b>-59.55%</b>	<b>-162.81%</b>	<b>-310.76%</b>
Pajak Tanggahan	Rp82.839.271.419	Rp50.259.078.842	Rp27.873.541.934	-Rp32.580.192.577	-39.33%	-Rp22.385.536.908	-44.54%	11.38%	35.32%	71.26%
<b>(Rugi)/laba tahun berjalan</b>	<b>-Rp350.736.124.757</b>	<b>-Rp181.441.958.103</b>	<b>-Rp93.687.239.182</b>	<b>Rp169.294.166.654</b>	<b>-48.27%</b>	<b>Rp87.754.718.921</b>	<b>-48.37%</b>	<b>-48.18%</b>	<b>-127.49%</b>	<b>-239.51%</b>
<b>Penghasilan komprehensif lain</b>										
<i>Pos yang tidak akan direklasifikasi ke laba rugi:</i>										
Laba atas penukaran kembali liabilitas imbalan kerja	Rp509.646.377	-Rp167.489.617	Rp1.759.134.516	-Rp677.135.994	-132.86%	Rp1.926.624.133	-1150.29%	0.07%	-0.12%	4.50%
<b>Rugi Bersih Komprehensif Tahun Berjalan</b>	<b>-Rp350.226.478.380</b>	<b>-Rp181.609.447.720</b>	<b>-Rp91.928.104.666</b>	<b>Rp168.617.030.660</b>	<b>-48.15%</b>	<b>Rp89.681.343.054</b>	<b>-49.38%</b>	<b>-48.11%</b>	<b>-127.61%</b>	<b>-235.01%</b>
<i>(Rugi)/laba tahun berjalan yang dapat diatribusikan kepada:</i>										
Pemilik entitas induk	-Rp350.745.479.112	-Rp181.433.649.829	-Rp93.605.399.937	Rp169.311.829.283	-48.27%	Rp87.828.249.892	-48.41%	-48.18%	-127.49%	-239.30%
Keperentingan nonpengendali	Rp9.354.355	-Rp8.308.274	-Rp81.839.245	-Rp17.662.629	-188.82%	-Rp73.530.971	885.03%	0.00%	-0.01%	-0.21%
<b>Total</b>	<b>-Rp350.736.124.757</b>	<b>-Rp181.441.958.103</b>	<b>-Rp93.687.239.182</b>	<b>Rp169.294.166.654</b>	<b>-48.27%</b>	<b>Rp87.754.718.921</b>	<b>-48.37%</b>	<b>-48.18%</b>	<b>-127.49%</b>	<b>-239.51%</b>
<i>Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada:</i>										
Pemilik entitas induk	-Rp350.236.536.458	-Rp181.601.818.458	-Rp91.107.534.206	Rp168.634.718.000	-48.15%	Rp90.494.284.252	-49.83%	-48.11%	-127.61%	-232.91%
Keperentingan nonpengendali	Rp10.058.078	-Rp7.629.262	-Rp820.570.460	-Rp17.687.340	-175.85%	-Rp812.941.198	10655.57%	0.00%	-0.01%	-2.10%
<b>Total</b>	<b>-Rp350.226.478.380</b>	<b>-Rp181.609.447.720</b>	<b>-Rp91.928.104.666</b>	<b>Rp168.617.030.660</b>	<b>-48.15%</b>	<b>Rp89.681.343.054</b>	<b>-49.38%</b>	<b>-48.11%</b>	<b>-127.61%</b>	<b>-235.01%</b>
Rugi Per Saham - Dasar	-186.13	-96.29	-49.72	89.84	-48.27%	46.57	-48.36%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.30	0.25	0.24
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	193.116.898.567.94	141.158.190.506.96	72.868.710.804.97
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.011	0.002	0.010
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	92.50	-4.86	-3.31
Debt to Asset	Total Utang / Total Aset*100%	0.99	1.26	1.43
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	-0.31	0.09	0.11
NPM	Laba Bersih / Penjualan*100%	-0.48	-1.27	-2.40
ROA	Laba Bersih / Total Aset*100%	-0.52	-0.27	-0.15
ROE	Laba Bersih / Ekuitas *100%	-48.38	1.04	0.35
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-40.44	-5.48	-1.47
Assets Turnover	Penjualan Bersih / Total Aset	1.07	0.21	0.06
AR Turnover	Penjualan bersih / Rata-rata Piutang	15.04	2.94	0.81
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share	-0.54	-1.04	-2.01
EPS		-186.13	-96.29	-49.72
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar P BV = Harga saham / BVPS	3.8	-92.5	-141.3
		25.99	-1.08	-0.71

Lampiran 10. PT Jobubu Jarum Minahasa Tbk(BEER)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Jobubu Jarum Minahasa Tbk(BEER)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>Aset</b>										
<b>Aset Lancar</b>										
Kas dan bank	Rp1.042.595.835	Rp676.547.908	Rp219.833.343	-Rp366.047.927	-35.11%	-Rp456.714.565	-67.51%	3.23%	1.39%	0.36%
Piutang usaha - bersih	Rp17.207.157.273	Rp34.849.082.032	Rp45.661.500.028	Rp17.641.924.759	102.53%	Rp10.812.417.996	31.03%	53.36%	71.45%	74.52%
Piutang lain-lain										
Pihak ketiga	Rp531.566.196	Rp303.122.300	Rp640.966.683	-Rp228.443.896	-42.98%	Rp337.844.383	111.45%	1.65%	0.62%	1.05%
Persediaan - bersih	Rp5.384.193.211	Rp4.942.225.489	Rp5.608.376.614	-Rp41.967.722	-8.21%	Rp666.151.125	13.48%	16.70%	10.13%	9.15%
Uang muka dan biaya dibayar di muka	Rp689.155.444	Rp824.737.211	Rp1.279.730.694	Rp155.581.767	23.25%	Rp454.993.483	55.17%	2.07%	1.69%	2.09%
Aset lancar lain-lain	Rp0	Rp712.000.000	Rp1.446.750.000	Rp712.000.000	0.00%	Rp734.750.000	103.20%	0.00%	1.46%	2.36%
<b>JUMLAH ASET LANCAR</b>	<b>Rp24.834.667.959</b>	<b>Rp42.307.714.940</b>	<b>Rp54.857.157.362</b>	<b>Rp17.473.046.981</b>	<b>70.36%</b>	<b>Rp12.549.442.422</b>	<b>29.68%</b>	<b>77.01%</b>	<b>86.75%</b>	<b>89.53%</b>
<b>Aset Tidak Lancar</b>										
Putang pihak berelasi	Rp1.792.943.150	Rp1.283.124.019	Rp189.111.954	-Rp509.819.131	-28.43%	-Rp1.094.012.065	-85.26%	5.56%	2.63%	0.31%
Aset pajak tangguhan - bersih	Rp153.241.893	Rp508.977.295	Rp955.186.416	Rp355.735.402	232.14%	Rp446.209.121	87.67%	0.48%	1.04%	1.56%
Aset tetap - bersih	Rp1.355.558.235	Rp1.556.325.113	Rp3.010.189.814	Rp200.766.878	14.81%	Rp1.453.864.701	93.42%	4.20%	3.19%	4.91%
Uang muka pembelian aset tetap	Rp0	Rp58.306.151	Rp50.202.951	Rp58.306.151	0.00%	-Rp8.103.200	-13.90%	0.00%	0.12%	0.06%
Aset hak-guna - bersih	Rp4.083.940.679	Rp2.906.957.399	Rp2.036.025.494	-Rp1.176.983.280	-28.82%	-Rp870.931.905	-29.96%	12.66%	5.96%	3.32%
Aset takberwujud - bersih	Rp28.755.272	Rp147.425.836	Rp132.687.872	Rp118.670.564	412.69%	-Rp14.737.964	-10.00%	0.09%	0.30%	0.22%
Aset tidak lancar lain-lain	Rp0	Rp2.500.000	Rp40.000.000	Rp2.500.000	0.00%	Rp37.500.000	1500.00%	0.00%	0.01%	0.07%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp7.414.439.229</b>	<b>Rp6.463.615.813</b>	<b>Rp6.413.404.501</b>	<b>-Rp50.823.416</b>	<b>-12.82%</b>	<b>-Rp50.211.312</b>	<b>-0.78%</b>	<b>22.99%</b>	<b>13.25%</b>	<b>10.47%</b>
<b>JUMLAH ASET</b>	<b>Rp32.249.107.188</b>	<b>Rp48.771.330.753</b>	<b>Rp61.270.561.863</b>	<b>Rp16.522.223.565</b>	<b>51.23%</b>	<b>Rp12.499.231.110</b>	<b>25.63%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS</b>										
<b>Liabilitas Jangka Pendek</b>										
Utang bank jangka pendek	Rp0	Rp0	Rp2.012.239.861	Rp0	0.00%	Rp2.012.239.861	0.00%	0.00%	0.00%	3.28%
Utang usaha	Rp2.053.593.434	Rp2.104.413.548	Rp3.367.166.180	Rp50.820.114	2.47%	Rp1.262.752.632	60.00%	6.37%	4.31%	5.50%
Utang lain-lain										
Pihak ketiga	Rp3.695.923.668	Rp2.000.005.836	Rp2.000.005.836	-Rp1.695.917.832	-45.89%	Rp0	0.00%	11.46%	4.10%	3.26%
Biaya masih harus dibayar	Rp196.002.500	Rp88.002.590	Rp206.752.590	-Rp107.999.910	-55.10%	Rp118.750.000	134.94%	0.81%	0.18%	0.34%
Utang pajak	Rp2.379.554.388	Rp5.953.992.932	Rp4.604.822.370	Rp3.574.438.544	150.21%	-Rp1.349.370.582	-22.68%	7.38%	12.21%	7.52%
Utang jangka panjang yang jatuh tempo dalam waktu satu tahun										
Utang pembelian aset tetap	Rp0	Rp43.253.235	Rp48.198.042	Rp43.253.235	0.00%	Rp4.944.807	11.43%	0.00%	0.09%	0.08%
Liabilitas sewa	Rp1.001.192.381	Rp1.101.548.137	Rp1.145.512.300	Rp100.355.756	10.02%	Rp43.964.163	3.99%	3.10%	2.26%	1.87%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp9.326.266.371</b>	<b>Rp11.291.216.278</b>	<b>Rp13.384.497.179</b>	<b>Rp1.964.949.907</b>	<b>21.07%</b>	<b>Rp2.093.280.901</b>	<b>18.54%</b>	<b>28.92%</b>	<b>23.15%</b>	<b>21.84%</b>
<b>Liabilitas Jangka Panjang</b>										
Utang pihak berelasi	Rp9.802.026.442	Rp2.660.666.274	Rp2.660.666.274	-Rp9.541.360.168	-97.34%	Rp0	0.00%	30.39%	0.53%	0.43%
Utang jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun										
Utang pembelian aset tetap	Rp0	Rp87.520.909	Rp50.728.271	Rp87.520.909	0.00%	-Rp36.792.638	-42.04%	0.00%	0.18%	0.08%
Liabilitas sewa	Rp2.883.620.467	Rp1.685.412.503	Rp850.596.215	-Rp1.198.207.964	-41.55%	-Rp834.817.288	-49.53%	8.94%	3.46%	1.39%
Estimasi liabilitas atas imbalan kerja karyawan	Rp124.630.311	Rp454.125.833	Rp646.371.022	Rp329.495.522	264.38%	Rp192.245.189	42.33%	0.39%	0.93%	1.05%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp12.810.277.220</b>	<b>Rp2.487.725.519</b>	<b>Rp1.808.360.782</b>	<b>-Rp10.322.551.701</b>	<b>-80.58%</b>	<b>-Rp679.364.737</b>	<b>-27.31%</b>	<b>39.72%</b>	<b>5.10%</b>	<b>2.95%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp22.136.543.591</b>	<b>Rp13.778.941.797</b>	<b>Rp15.192.857.961</b>	<b>-Rp8.357.601.794</b>	<b>-37.75%</b>	<b>Rp1.413.916.164</b>	<b>10.26%</b>	<b>68.64%</b>	<b>28.25%</b>	<b>24.80%</b>
<b>Ekuitas</b>										
Modal saham	Rp11.000.000.000	Rp32.000.000.000	Rp32.000.000.000	Rp21.000.000.000	190.91%	Rp0	0.00%	34.11%	65.81%	52.23%
Saldo laba belum ditentukan penggunaannya	-Rp887.438.403	Rp2.992.388.956	Rp14.077.703.902	Rp3.879.825.359	-437.19%	Rp11.085.314.946	370.45%	-2.75%	6.14%	22.98%
<b>JUMLAH EKUITAS</b>	<b>Rp10.112.561.597</b>	<b>Rp34.992.388.956</b>	<b>Rp46.077.703.902</b>	<b>Rp24.879.825.359</b>	<b>246.03%</b>	<b>Rp11.085.314.946</b>	<b>31.68%</b>	<b>31.38%</b>	<b>71.75%</b>	<b>75.20%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp32.249.107.188</b>	<b>Rp48.771.330.753</b>	<b>Rp61.270.561.863</b>	<b>Rp16.522.223.565</b>	<b>51.23%</b>	<b>Rp12.499.231.110</b>	<b>25.63%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Jobubu Jarum Minahasa Tbk(BEER)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp17.649.803.147	Rp11.184.580.873	Rp17.677.770.141	-Rp6.465.222.274	-36.63%	Rp6.493.189.268	58.05%	100.00%	100.00%	100.00%
BEBAN POKOK PENJUALAN	-Rp9.608.255.849	-Rp4.621.574.348	-Rp6.201.209.454	Rp4.229.830.197	-148.10%	Rp1.579.635.106	34.18%	-54.44%	41.32%	35.08%
<b>LABA KOTOR</b>	<b>Rp8.041.547.298</b>	<b>Rp15.806.155.221</b>	<b>Rp23.878.979.595</b>	<b>Rp7.764.607.923</b>	<b>96.56%</b>	<b>Rp8.072.824.374</b>	<b>51.07%</b>	<b>45.56%</b>	<b>141.32%</b>	<b>135.08%</b>
Beban penjualan	-Rp394.792.174	-Rp376.616.934	-Rp219.837.408	Rp18.175.240	-4.60%	Rp156.779.526	-41.63%	-2.24%	-3.37%	-1.24%
Beban umum dan administrasi	-Rp5.909.685.214	-Rp2.780.425.609	-Rp4.313.746.897	Rp3.129.259.605	-52.95%	-Rp1.533.321.288	55.15%	-33.48%	-24.86%	-24.40%
Pendapatan keuangan	Rp4.877.729	Rp227.976	Rp583.393	-Rp4.649.753	-95.33%	Rp355.417	155.90%	0.03%	0.00%	0.00%
Beban keuangan	-Rp16.654.663	-Rp8.718.593	-Rp56.359.013	Rp7.936.070	-47.65%	-Rp47.640.420	546.42%	-0.09%	-0.08%	-0.32%
Pendapatan (beban) lain-lain - bersih	-Rp39.883.196	-Rp77.613.008	-Rp104.764.915	-Rp37.729.812	94.60%	-Rp27.151.907	34.98%	-0.23%	-0.69%	-0.59%
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>	<b>Rp1.685.409.780</b>	<b>Rp12.563.009.053</b>	<b>Rp19.184.854.755</b>	<b>Rp10.877.599.273</b>	<b>645.40%</b>	<b>Rp6.621.846.702</b>	<b>52.71%</b>	<b>9.55%</b>	<b>112.32%</b>	<b>108.53%</b>
<b>MANFAAT (BEBAN) PAJAK PENGHASILAN</b>										
Kini	-Rp796.785.880	-Rp933.198.860	-Rp2.017.719.660	-Rp136.412.980	17.12%	-Rp1.084.520.800	116.22%	-4.51%	-8.34%	-11.41%
Tangguhan	Rp139.847.197	Rp125.551.476	Rp409.476.891	-Rp14.295.721	-10.22%	Rp283.925.215	226.14%	0.79%	1.12%	2.32%
<b>Beban pajak penghasilan</b>	<b>-Rp656.938.683</b>	<b>-Rp807.647.384</b>	<b>-Rp1.608.242.969</b>	<b>-Rp150.708.701</b>	<b>-22.94%</b>	<b>-Rp800.595.585</b>	<b>99.13%</b>	<b>-3.72%</b>	<b>-7.22%</b>	<b>-9.10%</b>
<b>LABA (RUGI) PERIODE BERJALAN</b>	<b>Rp1.028.471.097</b>	<b>Rp11.755.361.669</b>	<b>Rp17.576.611.786</b>	<b>Rp10.726.890.572</b>	<b>1042.99%</b>	<b>Rp5.821.250.117</b>	<b>49.52%</b>	<b>5.83%</b>	<b>105.10%</b>	<b>99.43%</b>
<b>LABA (RUGI) KOMPREHENSIF LAIN</b>										
Pos yang Tidak Akan Direklasifikasikan ke Laba Rugi										
Keuntungan (kerugian) aktuarial imbalan kerja karyawan	-Rp11.238.787	Rp2.735.675	Rp19.408.990	Rp13.974.462	-124.34%	Rp16.673.315	609.48%	-0.06%	0.02%	0.11%
Pajak penghasilan terkait	Rp2.472.533	-Rp601.849	-Rp4.269.978	-Rp3.074.382	-124.34%	-Rp3.668.129	609.48%	0.01%	-0.01%	-0.02%
<b>Laba (rugi) komprehensif lain periode berjalan - setelah pajak</b>	<b>-Rp8.766.254</b>	<b>Rp2.133.826</b>	<b>Rp15.139.012</b>	<b>Rp10.900.080</b>	<b>-124.34%</b>	<b>Rp13.005.186</b>	<b>609.48%</b>	<b>-0.05%</b>	<b>0.02%</b>	<b>0.09%</b>
<b>KOMPRESIF PERIODE</b>	<b>Rp1.019.704.843</b>	<b>Rp11.757.495.495</b>	<b>Rp17.591.750.798</b>	<b>Rp10.737.790.652</b>	<b>1053.03%</b>	<b>Rp5.834.255.303</b>	<b>49.62%</b>	<b>5.78%</b>	<b>105.12%</b>	<b>99.51%</b>
Laba (Rugi) per Saham	0.93	2.28	3.46	1.35	145.16%	1.18	51.75%	0.00%	0.00%	0.00%

<b>ANALISIS LAPORAN KEUANGAN</b>				
<b>Rasio Keuangan</b>	<b>RUMUS</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.66	3.75	4.10
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	24.834.667.958.42	42.307.714.939.56	54.857.157.361.58
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.11	0.06	0.02
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	2.19	0.39	0.33
Debt to Asset	Total Utang / Total Aset*100%	0.69	0.28	0.25
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.46	1.41	1.35
NPM	Laba Bersih / Penjualan*100%	0.06	1.05	0.99
ROA	Laba Bersih / Total Aset*100%	0.03	0.24	0.29
ROE	Laba Bersih / Ekuitas *100%	0.10	0.34	0.38
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-1.81	0.87	1.17
Assets Turnover	Penjualan Bersih / Total Aset	0.55	0.23	0.29
AR Turnover	Penjualan bersih / Rata-rata Piutang	0.542	0.34	0.543

## Lampiran 11. BISI INTERNATIONAL Tbk (BISI)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA BISI INTERNATIONAL Tbk (BISI)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASSET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp602.271	Rp1.095.398	Rp1.501.451	Rp493.127	81.88%	Rp406.053	37.07%	20.66%	34.97%	44.02%
<b>Piutang Usaha</b>										
Pihak ketiga	Rp667.410	Rp533.688	Rp413.255	-Rp133.722	-20.04%	-Rp120.433	-22.57%	22.90%	17.04%	12.12%
Pihak berelasi	Rp11.142	Rp3.324	Rp1.960	-Rp7.818	-70.17%	-Rp1.364	-41.03%	0.38%	0.11%	0.06%
Lain-lain - pihak ketiga	Rp2.401	Rp7.268	Rp11.113	Rp4.867	202.71%	Rp3.845	52.90%	0.08%	0.23%	0.33%
Hak retur aset	Rp38.814	Rp28.291	Rp3.747	-Rp10.523	-27.11%	-Rp24.544	-86.76%	1.33%	0.90%	0.11%
Persediaan	Rp910.144	Rp788.289	Rp752.573	-Rp124.855	-13.39%	-Rp35.716	-4.53%	31.22%	25.17%	22.07%
Uang muka	Rp4.886	Rp7.145	Rp9.906	Rp2.259	46.23%	Rp2.761	38.64%	0.17%	0.23%	0.29%
Biaya dibayar di muka	Rp3.269	Rp2.737	Rp2.928	-Rp532	-16.27%	Rp191	6.98%	0.11%	0.09%	0.09%
Aset biologis	Rp6.891	Rp2.234	Rp2.470	-Rp4.657	-67.58%	Rp236	10.56%	0.24%	0.07%	0.07%
<b>Total Aset Lancar</b>	<b>Rp2.247.228</b>	<b>Rp2.468.374</b>	<b>Rp2.699.403</b>	<b>Rp221.146</b>	<b>9.84%</b>	<b>Rp231.029</b>	<b>9.36%</b>	<b>77.09%</b>	<b>78.81%</b>	<b>79.15%</b>
<b>Aset Tidak Lancar</b>										
Piutang pihak berelasi non-usaha	Rp1.225	Rp176	Rp2.773	-Rp1.049	-85.63%	Rp2.597	1475.57%	0.04%	0.01%	0.08%
Aset pajak tangguhan	Rp47.138	Rp41.616	Rp44.052	-Rp5.522	-11.71%	Rp2.436	5.85%	1.62%	1.33%	1.29%
Aset tetap	Rp492.340	Rp497.760	Rp515.181	Rp5.420	1.10%	Rp17.421	3.50%	16.89%	15.89%	15.11%
Aset hak guna	Rp6.523	Rp6.668	Rp6.517	Rp145	2.22%	-Rp151	-2.26%	0.22%	0.21%	0.19%
Tagihan pajak penghasilan	Rp91.855	Rp84.736	Rp110.377	-Rp7.119	-7.75%	Rp25.641	30.26%	3.15%	2.71%	3.24%
Aset tidak lancar lainnya	Rp28.670	Rp32.872	Rp32.178	Rp4.202	14.66%	-Rp694	-2.11%	0.98%	1.05%	0.94%
<b>Total Aset Tidak Lancar</b>	<b>Rp667.751</b>	<b>Rp663.828</b>	<b>Rp711.078</b>	<b>-Rp3.923</b>	<b>-0.59%</b>	<b>Rp47.250</b>	<b>7.12%</b>	<b>22.91%</b>	<b>21.19%</b>	<b>20.85%</b>
<b>Total Aset</b>	<b>Rp2.914.979</b>	<b>Rp3.132.202</b>	<b>Rp3.410.481</b>	<b>Rp217.223</b>	<b>7.45%</b>	<b>Rp278.279</b>	<b>8.88%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Liabilitas dan Ekuitas</b>										
<b>Liabilitas Jangka Pendek</b>										
<b>Utang Usaha</b>										
Pihak ketiga	Rp103.669	Rp107.549	Rp31.067	Rp3.880	3.74%	-Rp76.482	-71.11%	3.56%	3.43%	0.91%
Pihak berelasi	Rp1.460	Rp5.273	Rp0	Rp3.813	261.16%	-Rp5.273	-100.00%	0.05%	0.17%	0.00%
Lain-lain - pihak ketiga	Rp17.244	Rp25.124	Rp36.704	Rp7.880	45.70%	Rp11.580	46.09%	0.59%	0.80%	1.08%
Kewajiban untuk retur	Rp174.538	Rp149.400	Rp136.904	-Rp25.138	-14.40%	-Rp12.496	-8.36%	5.99%	4.77%	4.01%
Beban akrual	Rp23.674	Rp8.596	Rp10.453	-Rp15.078	-63.69%	Rp1.857	21.60%	0.81%	0.27%	0.31%
Liabilitas imbalan kerja jangka pendek	Rp39	Rp111	Rp19.472	Rp72	184.62%	Rp19.361	17442.34%	0.00%	0.00%	0.57%
Utang pajak	Rp63.696	Rp48.722	Rp71.606	-Rp14.974	-23.51%	Rp22.884	46.97%	2.19%	1.56%	2.10%
Liabilitas sewa jangka pendek	Rp1.311	Rp1.270	Rp546	-Rp41	-3.13%	-Rp724	-57.01%	0.04%	0.04%	0.02%
<b>Total Liabilitas Jangka Pendek</b>	<b>Rp385.631</b>	<b>Rp346.045</b>	<b>Rp306.752</b>	<b>-Rp39.586</b>	<b>-10.27%</b>	<b>-Rp39.293</b>	<b>-11.35%</b>	<b>13.23%</b>	<b>11.05%</b>	<b>8.99%</b>
<b>Liabilitas Jangka Panjang</b>										
Utang pihak berelasi non-usaha	Rp1.938	Rp33	Rp208	-Rp1.905	-98.30%	Rp175	530.30%	0.07%	0.00%	0.01%
Liabilitas imbalan kerja jangka panjang	Rp68.801	Rp58.018	Rp53.271	-Rp10.783	-15.67%	-Rp4.747	-8.18%	2.36%	1.85%	1.56%
Liabilitas sewa jangka panjang	Rp222	Rp61	Rp0	-Rp161	-72.52%	-Rp61	-100.00%	0.01%	0.00%	0.00%
<b>Total Liabilitas Jangka Panjang</b>	<b>Rp70.961</b>	<b>Rp58.112</b>	<b>Rp53.479</b>	<b>-Rp12.849</b>	<b>-18.11%</b>	<b>-Rp4.633</b>	<b>-7.97%</b>	<b>2.43%</b>	<b>1.86%</b>	<b>1.57%</b>
<b>Total Liabilitas</b>	<b>Rp456.592</b>	<b>Rp404.157</b>	<b>Rp360.231</b>	<b>-Rp52.435</b>	<b>-11.48%</b>	<b>-Rp43.926</b>	<b>-10.87%</b>	<b>15.66%</b>	<b>12.90%</b>	<b>10.56%</b>
<b>Ekuitas</b>										
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk Modal saham - nilai nominal Rp100 per saham (Rupiah penuh)										
Modal ditempatkan dan disetor penuh - 3.000.000.000 saham	Rp300.000	Rp300.000	Rp300.000	Rp0	0.00%	Rp0	0.00%	10.29%	9.58%	8.80%
Tambahan modal disetor	Rp99.910	Rp99.910	Rp99.910	Rp0	0.00%	Rp0	0.00%	3.43%	3.19%	2.93%
Komponen lainnya dari ekuitas	Rp4.753	Rp4.753	Rp4.672	Rp0	0.00%	-Rp81	-1.70%	0.16%	0.15%	0.14%
Saldo laba										
Telah ditentukan penggunaannya	Rp60.000	Rp60.000	Rp60.000	Rp0	0.00%	Rp0	0.00%	2.06%	1.92%	1.76%
Belum ditentukan penggunaannya	Rp1.993.219	Rp2.262.693	Rp2.584.832	Rp269.474	13.52%	Rp322.139	14.24%	68.38%	72.24%	75.79%
<b>Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk</b>	<b>Rp2.457.882</b>	<b>Rp2.727.356</b>	<b>Rp3.049.414</b>	<b>Rp269.474</b>	<b>10.96%</b>	<b>Rp322.058</b>	<b>11.81%</b>	<b>84.32%</b>	<b>87.07%</b>	<b>89.41%</b>
Kepentingan non pengendali	Rp505	Rp689	Rp836	Rp184	36.44%	Rp147	21.34%	0.02%	0.02%	0.02%
<b>Total Ekuitas</b>	<b>Rp2.458.387</b>	<b>Rp2.728.045</b>	<b>Rp3.050.250</b>	<b>Rp269.658</b>	<b>10.97%</b>	<b>Rp322.205</b>	<b>11.81%</b>	<b>84.34%</b>	<b>87.10%</b>	<b>89.44%</b>
<b>Total Liabilitas dan Ekuitas</b>	<b>Rp2.914.979</b>	<b>Rp3.132.202</b>	<b>Rp3.410.481</b>	<b>Rp217.223</b>	<b>7.45%</b>	<b>Rp278.279</b>	<b>8.88%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

Laba Rugi BISI INTERNATIONAL Tbk (BISI)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
Penjualan neto	Rp1.812.762	Rp2.015.138	Rp2.415.592	Rp202.376	11.16%	Rp400.454	19.87%	100.00%	100.00%	100.00%
Beban pokok penjualan	-Rp1.124.032	-Rp1.205.168	-Rp1.395.090	-Rp81.136	7.22%	-Rp189.922	15.76%	-62.01%	-59.81%	-57.75%
<b>Laba bruto</b>	<b>Rp688.730</b>	<b>Rp889.970</b>	<b>Rp1.020.502</b>	<b>Rp201.240</b>	<b>29.22%</b>	<b>Rp130.532</b>	<b>14.67%</b>	<b>37.99%</b>	<b>44.16%</b>	<b>42.25%</b>
Beban penjualan	-Rp158.776	-Rp179.229	-Rp227.579	-Rp20.453	12.88%	-Rp48.350	26.98%	-8.76%	-8.89%	-9.42%
Beban umum dan administrasi	-Rp96.011	-Rp93.183	-Rp111.436	Rp2.828	-2.95%	-Rp18.253	19.59%	-5.30%	-4.62%	-4.61%
Beban penelitian dan pengembangan	-Rp62.047	-Rp65.426	-Rp79.421	-Rp3.379	5.45%	-Rp13.995	21.39%	-3.42%	-3.25%	-3.29%
Beban operasi lain	-Rp49.105	-Rp48.126	-Rp25.626	Rp979	-1.99%	Rp22.500	-46.75%	-2.71%	-2.39%	-1.06%
Penghasilan operasi lain	Rp39.697	Rp36.170	Rp39.810	-Rp3.527	-8.88%	Rp3.640	10.06%	2.19%	1.79%	1.65%
<b>Laba usaha</b>	<b>Rp362.488</b>	<b>Rp460.176</b>	<b>Rp616.250</b>	<b>Rp97.688</b>	<b>26.95%</b>	<b>Rp156.074</b>	<b>33.92%</b>	<b>20.00%</b>	<b>22.84%</b>	<b>25.51%</b>
Penghasilan keuangan	Rp5.199	Rp17.321	Rp28.708	Rp12.122	233.16%	Rp11.387	65.74%	0.29%	0.86%	1.19%
Beban keuangan	-Rp2.749	-Rp130	-Rp64	Rp2.619	-95.27%	Rp66	-50.77%	-0.15%	-0.01%	0.00%
<b>Laba sebelum pajak penghasilan</b>	<b>Rp364.938</b>	<b>Rp477.367</b>	<b>Rp644.894</b>	<b>Rp112.429</b>	<b>30.81%</b>	<b>Rp167.527</b>	<b>35.09%</b>	<b>20.13%</b>	<b>23.69%</b>	<b>26.70%</b>
Beban pajak penghasilan	-Rp89.271	-Rp96.375	-Rp121.652	-Rp7.104	7.96%	-Rp25.277	26.23%	-4.92%	-4.78%	-5.04%
<b>Laba tahun berjalan</b>	<b>Rp275.667</b>	<b>Rp388.992</b>	<b>Rp523.242</b>	<b>Rp113.325</b>	<b>41.11%</b>	<b>Rp134.250</b>	<b>34.51%</b>	<b>15.21%</b>	<b>19.30%</b>	<b>21.66%</b>
Penghasilan komprehensif lain Pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali atas liabilitas imbalan kerja	-Rp2.590	Rp3.418	Rp3.917	Rp6.008	-231.97%	Rp499	14.60%	-0.14%	0.17%	0.16%
Pajak penghasilan terkait	Rp570	-Rp184	-Rp862	-Rp1.322	-231.93%	-Rp110	-14.63%	0.03%	-0.04%	-0.04%
<b>Total penghasilan komprehensif tahun berjalan</b>	<b>Rp273.647</b>	<b>Rp383.658</b>	<b>Rp526.297</b>	<b>Rp110.011</b>	<b>40.20%</b>	<b>Rp142.639</b>	<b>37.18%</b>	<b>15.10%</b>	<b>19.04%</b>	<b>21.79%</b>
Laba tahun berjalan yang dapat diatribusikan kepada:										
Pemilik entitas induk	Rp275.453	Rp380.808	Rp523.086	Rp105.355	38.25%	Rp142.276	37.36%	15.20%	18.90%	21.65%
Kepentingan non pengendali	Rp214	Rp184	Rp158	-Rp30	-14.02%	-Rp28	-15.22%	0.01%	0.01%	0.01%
<b>Total</b>	<b>Rp275.667</b>	<b>Rp388.992</b>	<b>Rp523.242</b>	<b>Rp113.325</b>	<b>41.11%</b>	<b>Rp134.250</b>	<b>34.51%</b>	<b>15.21%</b>	<b>19.30%</b>	<b>21.66%</b>
Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada:										
Pemilik entitas induk	Rp273.434	Rp383.474	Rp526.139	Rp110.040	40.24%	Rp142.665	37.20%	15.08%	19.03%	21.78%
Kepentingan non pengendali	Rp213	Rp184	Rp158	-Rp29	-13.62%	-Rp26	-14.13%	0.01%	0.01%	0.01%
<b>Total</b>	<b>Rp273.647</b>	<b>Rp383.658</b>	<b>Rp526.297</b>	<b>Rp110.011</b>	<b>40.20%</b>	<b>Rp142.639</b>	<b>37.18%</b>	<b>15.10%</b>	<b>19.04%</b>	<b>21.79%</b>
Laba per saham dasar (Rupiah penuh)	91.82	128.94	174.36	35.12	38.25%	47.42	37.36%	0.01%	0.01%	0.01%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	5.83	7.13	8.80
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	2.247.225.64	2.468.371.72	2.699.400.55
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	1.56	3.17	4.89
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.19	0.15	0.12
Debt to Asset	Total Utang / Total Aset*100%	0.16	0.13	0.11
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.38	0.44	0.42
NPM	Laba Bersih / Penjualan*100%	0.15	0.19	0.22
ROA	Laba Bersih / Total Aset*100%	0.09	0.12	0.15
ROE	Laba Bersih / Ekuitas *100%	0.11	0.14	0.17
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-1.38	-1.48	-1.71
Assets Turnover	Penjualan Bersih / Total Aset	0.62	0.64	0.71
AR Turnover	Penjualan bersih / Rata-rata Piutang	3.33	3.71	4.44
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	11.22	7.84	9.18
EPS		91.82	126.94	174.36
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar P/BV = Harga saham / BVPS	0.0008	0.0009	0.0010
		1.256.921.71	1.094.190.16	1.573.641.50

## Lampiran 12. PT Budi Starch & Sweetener Tbk(BUDI)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Budi Starch & Sweetener Tbk(BUDI)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>Aset</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp64.022	Rp60.029	Rp65.385	-Rp3.993	-6.24%	Rp5.356	8.92%	2.16%	2.01%	2.06%
Dana yang dibatasi penggunaannya lancar	Rp1.526	Rp3.420	Rp1.388	Rp1.894	124.12%	-Rp2.032	-59.42%	0.05%	0.11%	0.04%
<b>Piutang usaha</b>										
Pihak ketiga	Rp141.619	Rp139.622	Rp138.607	-Rp1.997	-1.41%	-Rp1.015	-0.73%	4.78%	4.66%	4.37%
Pihak berelasi	Rp501.788	Rp712.360	Rp746.827	Rp210.572	41.96%	Rp34.467	4.84%	16.94%	23.80%	23.53%
Persediaan lancar lainnya	Rp511.382	Rp363.666	Rp618.767	-Rp147.716	-28.89%	Rp255.101	70.15%	17.26%	12.15%	19.50%
Biaya dibayar dimuka lancar	Rp6.031	Rp5.258	Rp7.336	-Rp773	-12.82%	Rp2.078	39.52%	0.20%	0.18%	0.23%
Uang muka lancar atas pembelian aset tetap	Rp2.843	Rp2.843	Rp0	Rp0	0.00%	-Rp2.843	-100.00%	0.10%	0.09%	0.00%
Uang muka lancar lainnya	Rp6.593	Rp26.681	Rp2.743	Rp20.088	304.69%	-Rp23.938	-89.72%	0.22%	0.89%	0.09%
Pajak dibayar dimuka lancar	Rp5.736	Rp6.398	Rp1.269	Rp662	11.54%	-Rp5.129	-80.17%	0.19%	0.21%	0.04%
<b>JUMLAH ASET LANCAR</b>	<b>Rp1.241.540</b>	<b>Rp1.320.277</b>	<b>Rp1.582.322</b>	<b>Rp78.737</b>	<b>6.34%</b>	<b>Rp262.045</b>	<b>19.85%</b>	<b>41.90%</b>	<b>44.11%</b>	<b>49.86%</b>
<b>Aset tidak lancar</b>										
Aset tetap	Rp1.699.087	Rp1.663.014	Rp1.582.871	-Rp36.073	-2.12%	-Rp80.143	-4.82%	57.34%	55.56%	49.88%
Aset tidak lancar non-keuangan lainnya	Rp22.380	Rp9.927	Rp8.458	-Rp12.453	-55.64%	-Rp1.469	-14.80%	0.76%	0.33%	0.27%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp1.721.467</b>	<b>Rp1.672.941</b>	<b>Rp1.591.329</b>	<b>-Rp48.526</b>	<b>-2.82%</b>	<b>-Rp81.612</b>	<b>-4.88%</b>	<b>58.10%</b>	<b>55.89%</b>	<b>50.14%</b>
<b>JUMLAH ASET</b>	<b>Rp2.963.007</b>	<b>Rp2.993.218</b>	<b>Rp3.173.651</b>	<b>Rp30.211</b>	<b>1.02%</b>	<b>Rp180.433</b>	<b>6.03%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS</b>										
<b>Liabilitas Jangka Pendek</b>										
Utang bank jangka pendek	Rp803.268	Rp812.054	Rp886.314	Rp8.786	1.09%	Rp74.260	9.14%	27.11%	27.13%	27.93%
Utang usaha pihak ketiga	Rp141.917	Rp145.737	Rp106.321	Rp3.820	2.69%	-Rp39.416	-27.05%	4.79%	4.87%	3.35%
Utang lainnya pihak ketiga	Rp118	Rp118	Rp118	Rp0	0.00%	Rp118	100.00%	0.00%	0.00%	0.00%
Beban akrual jangka pendek	Rp18.837	Rp20.507	Rp22.175	Rp1.670	8.87%	Rp1.668	8.13%	0.64%	0.69%	0.70%
Utang pajak	Rp12.852	Rp26.099	Rp58.291	Rp13.247	103.07%	Rp32.192	123.35%	0.43%	0.87%	1.84%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	Rp100.240	Rp103.840	Rp95.300	Rp3.600	3.59%	-Rp8.540	-8.22%	3.38%	3.47%	3.00%
Pinjaman lainnya	Rp8.207	Rp23.331	Rp21.446	Rp15.124	184.22%	-Rp1.885	-8.08%	0.28%	0.78%	0.68%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp1.085.439</b>	<b>Rp1.131.686</b>	<b>Rp1.189.965</b>	<b>Rp46.247</b>	<b>4.26%</b>	<b>Rp58.279</b>	<b>5.15%</b>	<b>36.63%</b>	<b>37.81%</b>	<b>37.50%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp192.325	Rp197.088	Rp199.432	Rp4.763	2.48%	Rp2.344	1.19%	6.49%	6.58%	6.28%
Liabilitas jangka panjang atas utang bank	Rp287.460	Rp193.620	Rp270.000	-Rp93.840	-32.64%	Rp76.380	39.45%	9.70%	6.47%	8.51%
Pinjaman lainnya	Rp9.552	Rp25.033	Rp7.243	Rp15.481	162.07%	-Rp17.790	-71.07%	0.32%	0.84%	0.23%
Kewajiban imbalan pasca kerja jangka panjang	Rp66.075	Rp58.094	Rp61.974	-Rp7.981	-12.00%	Rp3.880	6.68%	2.23%	1.94%	1.95%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp555.412</b>	<b>Rp473.835</b>	<b>Rp538.649</b>	<b>-Rp81.577</b>	<b>-14.69%</b>	<b>Rp64.814</b>	<b>13.68%</b>	<b>18.74%</b>	<b>15.83%</b>	<b>16.97%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp1.640.851</b>	<b>Rp1.605.521</b>	<b>Rp1.728.614</b>	<b>-Rp35.330</b>	<b>-2.15%</b>	<b>Rp123.093</b>	<b>7.67%</b>	<b>55.38%</b>	<b>53.64%</b>	<b>54.47%</b>
<b>Ekuitas</b>										
Saham biasa	Rp562.375	Rp562.375	Rp562.375	Rp0	0.00%	Rp0	0.00%	18.98%	18.79%	17.72%
Tambahan modal disetor	Rp104.152	Rp104.152	Rp104.152	Rp0	0.00%	Rp0	0.00%	3.52%	3.48%	3.28%
Cadangan revaluasi	Rp130.691	Rp130.691	Rp130.691	Rp0	0.00%	Rp0	0.00%	4.41%	4.37%	4.12%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp10.500	Rp11.000	Rp11.500	Rp500	4.76%	Rp500	4.55%	0.35%	0.37%	0.36%
Belum ditentukan penggunaannya	Rp413.884	Rp470.545	Rp523.272	Rp56.661	13.69%	Rp52.727	11.21%	13.97%	15.72%	16.49%
Keuntungan non-pengendali	Rp100.554	Rp108.934	Rp113.047	Rp8.380	8.33%	Rp4.113	3.78%	3.29%	3.64%	3.56%
<b>JUMLAH EKUITAS</b>	<b>Rp1.322.156</b>	<b>Rp1.387.697</b>	<b>Rp1.445.037</b>	<b>Rp65.541</b>	<b>4.96%</b>	<b>Rp57.340</b>	<b>4.13%</b>	<b>44.62%</b>	<b>46.36%</b>	<b>45.53%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp2.963.007</b>	<b>Rp2.993.218</b>	<b>Rp3.173.651</b>	<b>Rp30.211</b>	<b>1.02%</b>	<b>Rp180.433</b>	<b>6.03%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Budi Starch & Sweetener Tbk(BUDI)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN USAHA	Rp2.725.866	Rp3.374.782	Rp3.382.326	Rp648.916	23.81%	Rp7.544	0.22%	100.00%	100.00%	100.00%
BEBAN POKOK PENJUALAN	-Rp2.371.651	-Rp2.932.579	-Rp2.968.749	-Rp560.928	23.65%	-Rp36.170	1.23%	-87.01%	-86.90%	-87.77%
<b>LABA KOTOR</b>	<b>Rp354.215</b>	<b>Rp442.203</b>	<b>Rp413.577</b>	<b>Rp87.988</b>	<b>24.84%</b>	<b>-Rp28.626</b>	<b>-6.47%</b>	<b>12.99%</b>	<b>13.10%</b>	<b>12.23%</b>
Beban penjualan	-Rp53.647	-Rp95.834	-Rp58.498	-Rp42.187	78.64%	Rp37.336	-38.96%	-1.97%	-2.84%	-1.73%
Beban umum dan administrasi	-Rp103.333	-Rp123.654	-Rp132.106	-Rp20.321	19.67%	-Rp8.452	6.84%	-3.79%	-3.66%	-3.91%
Pendapatan keuangan	Rp1.138	Rp1.637	Rp537	Rp499	43.85%	-Rp1.100	-67.20%	0.04%	0.05%	0.02%
Beban keuangan	-Rp124.677	-Rp115.956	-Rp107.657	Rp8.721	-6.99%	Rp8.299	-7.16%	-4.57%	-3.44%	-3.18%
Keuntungan (kerugian) selisih kurs mata uang asing	-Rp2.604	Rp3.638	-Rp272	Rp6.242	-239.71%	-Rp3.910	-107.48%	-0.10%	0.11%	-0.01%
Beban lainnya	-Rp1.780	Rp1.931	Rp450	Rp3.711	-208.48%	-Rp1.481	-76.70%	-0.07%	0.06%	0.01%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp69.312</b>	<b>Rp113.965</b>	<b>Rp116.031</b>	<b>Rp44.653</b>	<b>64.42%</b>	<b>Rp2.066</b>	<b>1.81%</b>	<b>2.54%</b>	<b>3.38%</b>	<b>3.43%</b>
Pendapatan (beban) pajak	-Rp2.219	-Rp22.242	-Rp22.966	-Rp20.023	902.34%	-Rp724	3.26%	-0.08%	-0.66%	-0.68%
<b>LABA TAHUN BERJALAN</b>	<b>Rp67.093</b>	<b>Rp91.723</b>	<b>Rp93.065</b>	<b>Rp24.630</b>	<b>36.71%</b>	<b>Rp1.342</b>	<b>1.46%</b>	<b>2.46%</b>	<b>2.72%</b>	<b>2.75%</b>
<b>PENGHASILAN (RUGI) KOMPREHENSIF LAIN</b>										
Pos yang tidak akan direklasifikasi ke laba rugi										
Pengukuran kembali liabilitas imbalan pasti	-Rp3.863	Rp1.002	Rp329	Rp4.865	-125.94%	-Rp673	-67.17%	-0.14%	0.03%	0.01%
Pajak sehubungan dengan pos yang tidak akan direklasifikasi	Rp602	-Rp190	-Rp62	-Rp792	-131.56%	Rp128	-67.37%	0.02%	-0.01%	0.00%
<b>PENGHASILAN (RUGI) KOMPREHENSIF LAIN SETELAH PAJAK</b>	<b>-Rp3.261</b>	<b>Rp812</b>	<b>Rp267</b>	<b>Rp4.073</b>	<b>-124.90%</b>	<b>-Rp545</b>	<b>-67.12%</b>	<b>-0.12%</b>	<b>0.02%</b>	<b>0.01%</b>
<b>JUMLAH PENGHASILAN KOMPREHENSIF</b>	<b>Rp63.832</b>	<b>Rp92.535</b>	<b>Rp93.332</b>	<b>Rp28.703</b>	<b>44.97%</b>	<b>Rp797</b>	<b>0.86%</b>	<b>2.34%</b>	<b>2.74%</b>	<b>2.76%</b>
<b>JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:</b>										
Pemilik entitas induk	Rp62.496	Rp83.283	Rp88.961	Rp20.787	33.26%	Rp5.678	6.82%	2.29%	2.47%	2.63%
Kepentingan non-pengendali	Rp4.597	Rp8.440	Rp4.104	Rp3.843	83.60%	-Rp4.336	-51.37%	0.17%	0.25%	0.12%
<b>TOTAL</b>	<b>Rp67.093</b>	<b>Rp91.723</b>	<b>Rp93.065</b>	<b>Rp24.630</b>	<b>36.71%</b>	<b>Rp1.342</b>	<b>1.46%</b>	<b>2.46%</b>	<b>2.72%</b>	<b>2.75%</b>
<b>JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:</b>										
Pemilik entitas induk	Rp59.280	Rp84.155	Rp89.219	Rp24.875	41.96%	Rp5.064	6.02%	2.17%	2.49%	2.64%
Kepentingan non-pengendali	Rp4.552	Rp8.380	Rp4.113	Rp3.828	84.09%	-Rp4.267	-50.92%	0.17%	0.25%	0.12%
<b>TOTAL</b>	<b>Rp63.832</b>	<b>Rp92.535</b>	<b>Rp93.332</b>	<b>Rp28.703</b>	<b>44.97%</b>	<b>Rp797</b>	<b>0.86%</b>	<b>2.34%</b>	<b>2.74%</b>	<b>2.76%</b>
LABA PER SAHAM (Dalam Rupiah Penuh)	13.89	18.51	19.77	4.62	33.26%	1.26	6.81%	0.00%	0.00%	0.00%

<b>ANALISIS LAPORAN KEUANGAN</b>				
<b>Rasio Keuangan</b>	<b>RUMUS</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.14	1.17	1.33
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	1.241.539.53	1.320.276.68	1.582.321.48
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.059	0.053	0.055
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.24	1.16	1.20
Debt to Asset	Total Utang / Total Aset*100%	0.554	0.536	0.545
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.130	0.131	0.122
NPM	Laba Bersih / Penjualan*100%	0.025	0.027	0.028
ROA	Laba Bersih / Total Aset*100%	0.023	0.031	0.029
ROE	Laba Bersih / Ekuitas *100%	0.05	0.07	0.06
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-4.76	-5.89	-5.96
Assets Turnover	Penjualan Bersih / Total Aset	0.92	1.13	1.07
AR Turnover	Penjualan bersih / Rata-rata Piutang	3.43	4.25	4.26
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	7.13	9.67	11.43
EPS		13.89	18.51	19.77
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	0.29	0.31	0.32
	P BV = Harga saham / BVPS	336.87	580.33	703.63

Lampiran 13. Bumi Teknokultura Unggul Tbk (BTEK)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Bumi Teknokultura Unggul Tbk (BTEK)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>ASET LANCAR</b>										
Kas dan setara kas	Rp3.941.140.398	Rp5.318.658.600	Rp8.927.746.076	Rp1.377.518.202	34,95%	Rp3.609.087.476	67,86%	0,09%	0,13%	0,22%
Piutang usaha										
Pihak ketiga	Rp65.179.205	Rp19.653.382.839	Rp7.790.460.984	Rp19.588.203.634	30052,84%	-Rp11.862.921.855	-60,36%	0,00%	0,47%	0,19%
Pihak berelasi	Rp5.669.406.015	Rp5.713.058.687	Rp5.443.992.562	Rp43.852.672	0,77%	-Rp269.066.125	-4,71%	0,13%	0,14%	0,13%
Persediaan	Rp128.513.461.895	Rp67.722.058.322	Rp40.246.411.806	-Rp60.791.403.573	-47,30%	-Rp27.475.646.516	-40,57%	3,04%	1,62%	0,97%
Uang muka dan biaya dibayar di muka	Rp26.691.523.667	Rp10.907.477.558	Rp11.303.529.583	-Rp15.784.046.109	-59,14%	Rp396.052.025	3,63%	0,63%	0,26%	0,27%
Pajak dibayar di muka	Rp3.818.220.825	Rp5.433.690.240	Rp2.059.084.826	Rp1.615.469.415	42,31%	-Rp3.374.605.414	-62,11%	0,09%	0,13%	0,05%
<b>Jumlah Aset Lancar</b>	<b>Rp168.698.932.005</b>	<b>Rp114.748.326.246</b>	<b>Rp75.771.225.837</b>	<b>-Rp53.960.605.759</b>	<b>-31,98%</b>	<b>-Rp38.977.100.409</b>	<b>-33,97%</b>	<b>3,99%</b>	<b>2,75%</b>	<b>1,83%</b>
<b>ASET TIDAK LANCAR</b>										
Aset tetap - bersih	Rp1.672.298.365.101	Rp1.645.939.844.857	Rp1.773.266.561.901	-Rp26.358.520.244	-1,58%	Rp127.326.717.044	7,74%	39,59%	39,44%	42,81%
Aset tidak berwujud - bersih	Rp1.204.567.000	Rp970.732.253	Rp838.485.897	-Rp233.834.747	-19,41%	-Rp132.246.356	-13,62%	0,03%	0,02%	0,02%
Aset dalam proses	Rp158.389.854.805	Rp160.231.525.374	Rp196.711.585.697	Rp1.841.670.569	1,16%	Rp36.480.060.323	22,77%	3,75%	3,84%	4,75%
Goodwill	Rp1.084.306.126.101	Rp1.084.306.126.101	Rp1.084.306.126.101	Rp0	0,00%	Rp0	0,00%	25,67%	25,98%	26,18%
Aset lain-lain	Rp1.138.830.125.615	Rp1.166.847.255.223	Rp1.011.145.818.427	Rp28.017.129.608	2,46%	-Rp155.701.436.796	-13,34%	26,96%	27,96%	24,41%
<b>Jumlah Aset Tidak Lancar</b>	<b>Rp4.055.029.038.622</b>	<b>Rp4.058.295.483.808</b>	<b>Rp4.066.268.578.024</b>	<b>Rp3.266.445.186</b>	<b>0,08%</b>	<b>Rp7.973.094.216</b>	<b>0,20%</b>	<b>96,01%</b>	<b>97,25%</b>	<b>98,17%</b>
<b>JUMLAH ASET</b>	<b>Rp4.223.727.970.627</b>	<b>Rp4.173.043.810.054</b>	<b>Rp4.142.039.803.861</b>	<b>-Rp50.684.160.573</b>	<b>-1,20%</b>	<b>-Rp31.004.006.193</b>	<b>-0,74%</b>	<b>100,00%</b>	<b>100,00%</b>	<b>100,00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang usaha	Rp39.958.049.544	Rp15.040.560.390	Rp14.701.965.373	-Rp24.917.489.154	-62,36%	-Rp338.595.017	-2,25%	0,95%	0,36%	0,35%
Utang lain-lain										
Pihak ketiga	Rp18.111.271.783	Rp19.008.017.149	Rp443.961.700	Rp896.745.366	4,95%	-Rp18.564.055.449	-97,66%	0,43%	0,46%	0,01%
Pihak berelasi	Rp6.340.210.785	Rp79.890.187.333	Rp88.075.698.122	-Rp16.450.023.452	-17,07%	Rp8.185.510.789	10,25%	2,28%	1,91%	2,13%
Beban masih harus dibayar	Rp117.973.359.595	Rp194.941.476.164	Rp114.560.486.221	Rp76.968.116.569	65,24%	-Rp80.380.989.943	-41,23%	2,79%	4,67%	2,77%
Utang pajak	Rp96.891.911	Rp201.916.029	Rp236.247.752	Rp105.024.118	108,39%	Rp34.331.723	17,00%	0,00%	0,00%	0,01%
Uang muka penjualan	Rp0	Rp67.351.208	Rp92.685.794	Rp67.351.208	0,00%	Rp25.334.588	37,62%	0,00%	0,00%	0,00%
<b>Jumlah Liabilitas Jangka Pendek</b>	<b>Rp272.479.783.618</b>	<b>Rp309.149.508.272</b>	<b>Rp218.111.044.963</b>	<b>Rp36.669.724.654</b>	<b>13,46%</b>	<b>-Rp91.038.463.309</b>	<b>-29,45%</b>	<b>6,45%</b>	<b>7,41%</b>	<b>5,27%</b>
<b>LIABILITAS JANGKA PANJANG</b>										
Utang lain-lain										
Pihak berelasi	Rp52.677.459.840	Rp52.677.459.840	Rp52.677.459.840	Rp0	0,00%	Rp0	0,00%	1,25%	1,26%	1,27%
Utang bank	Rp2.059.983.752.645	Rp2.083.251.178.802	Rp2.478.574.652.960	Rp23.267.426.157	1,13%	Rp395.323.474.158	18,98%	48,77%	49,92%	59,84%
Pinjaman kepada entitas induk	Rp94.151.804.170	Rp112.293.988.868	Rp132.335.037.151	Rp18.142.185.698	19,27%	Rp20.041.047.283	17,85%	2,23%	2,69%	3,19%
Liabilitas pajak tangguhan	Rp75.889.238.196	Rp47.665.162.067	Rp52.630.437.827	-Rp28.224.078.129	-37,19%	Rp4.965.275.760	10,42%	1,80%	1,14%	1,27%
Liabilitas diestimasi atas imbalan kerja karyawan	Rp6.174.292.303	Rp6.416.584.108	Rp4.798.885.702	Rp242.291.805	3,92%	-Rp1.617.698.406	-25,21%	0,15%	0,15%	0,12%
<b>Jumlah Liabilitas Jangka Panjang</b>	<b>Rp2.288.876.547.154</b>	<b>Rp2.302.304.374.685</b>	<b>Rp2.721.016.473.480</b>	<b>Rp13.427.827.531</b>	<b>0,59%</b>	<b>Rp418.712.098.795</b>	<b>18,19%</b>	<b>54,19%</b>	<b>55,17%</b>	<b>65,69%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp2.561.356.330.773</b>	<b>Rp2.611.453.882.957</b>	<b>Rp2.939.127.518.443</b>	<b>Rp50.097.552.184</b>	<b>1,96%</b>	<b>Rp327.673.635.486</b>	<b>12,55%</b>	<b>60,64%</b>	<b>62,58%</b>	<b>70,96%</b>
<b>EKUITAS</b>										
Modal saham - nilai nominal Rp 12,5 per saham										
Modal dasar - 160.000.000.000 saham										
Modal ditempatkan dan disetor penuh - 46.277.496.376 saham	Rp578.468.704.700	Rp578.468.704.700	Rp578.468.704.700	Rp0	0,00%	Rp0	0,00%	13,70%	13,86%	13,97%
Tambahan modal disetor - bersih	Rp1.214.302.533.845	Rp1.214.302.533.845	Rp1.214.302.533.845	Rp0	0,00%	Rp0	0,00%	28,75%	29,10%	29,32%
Komponen ekuitas lain	Rp421.574.817.247	Rp418.504.502.570	Rp180.979.396.263	-Rp3.070.314.677	-0,73%	-Rp237.525.106.307	-56,76%	9,98%	10,03%	4,37%
Saldo laba (defisit)	-Rp551.974.415.938	-Rp649.685.814.019	-Rp770.838.349.389	-Rp97.711.398.081	17,70%	-Rp121.152.535.370	18,65%	-13,07%	-15,57%	-18,61%
<b>JUMLAH EKUITAS</b>	<b>Rp1.662.371.639.854</b>	<b>Rp1.561.589.927.096</b>	<b>Rp1.202.912.285.419</b>	<b>-Rp100.781.712.758</b>	<b>-6,06%</b>	<b>-Rp358.677.641.677</b>	<b>-22,97%</b>	<b>39,36%</b>	<b>37,42%</b>	<b>29,04%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp4.223.727.970.627</b>	<b>Rp4.173.043.810.054</b>	<b>Rp4.142.039.803.861</b>	<b>-Rp50.684.160.573</b>	<b>-1,20%</b>	<b>-Rp31.004.006.193</b>	<b>-0,74%</b>	<b>100,00%</b>	<b>100,00%</b>	<b>100,00%</b>

LABA RUGI Bumi Teknokultura Unggul Tbk (BTEK)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>PERUSAHAAN</b>										
<b>PERUSAHAAN</b>										
<b>PENJUALAN</b>	Rp1.013.029.439.944	Rp146.942.545.316	Rp153.501.795.074	-Rp886.086.894.628	-85,49%	Rp6.559.249.758	4,46%	100,00%	100,00%	100,00%
<b>BEBAN POKOK PENJUALAN</b>	-Rp1.364.881.167.697	-Rp158.544.255.213	-Rp165.324.746.502	Rp1.206.336.912.484	-88,38%	-Rp6.780.491.289	4,28%	-134,73%	-107,90%	-107,70%
<b>LABA (RUGI) KOTOR</b>	<b>-Rp351.851.727.753</b>	<b>-Rp11.601.709.897</b>	<b>-Rp11.822.951.428</b>	<b>Rp340.250.017.856</b>	<b>-96,70%</b>	<b>-Rp221.241.531</b>	<b>1,91%</b>	<b>-34,73%</b>	<b>-7,90%</b>	<b>-7,70%</b>
Beban usaha	-Rp27.512.156.815	-Rp29.961.770.649	-Rp29.200.964.615	-Rp2.449.613.834	8,90%	Rp760.806.034	-2,54%	-2,72%	-20,39%	-19,02%
<b>LABA (RUGI) OPERASI</b>	<b>-Rp379.363.884.568</b>	<b>-Rp41.563.480.547</b>	<b>-Rp41.023.916.043</b>	<b>Rp337.800.404.021</b>	<b>-89,04%</b>	<b>Rp539.564.504</b>	<b>-1,30%</b>	<b>-37,45%</b>	<b>-28,29%</b>	<b>-26,73%</b>
Beban keuangan	-Rp89.111.131.560	-Rp91.838.239.348	-Rp89.447.808.313	-Rp2.727.107.788	3,06%	Rp2.390.413.035	-2,60%	-8,80%	-62,50%	-58,27%
Pendapatan (beban) lainnya	-Rp155.953.210.776	-Rp2.454.286.778	-Rp2.896.983.366	Rp153.498.923.998	-98,43%	-Rp442.676.598	18,04%	-15,39%	-1,67%	-1,89%
<b>LABA (RUGI) SEBELUM PAJAK PENGHASILAN</b>	<b>-Rp624.428.226.904</b>	<b>-Rp135.856.006.673</b>	<b>-Rp133.368.687.723</b>	<b>Rp488.572.220.231</b>	<b>-78,24%</b>	<b>Rp2.487.318.950</b>	<b>-1,83%</b>	<b>-61,64%</b>	<b>-92,46%</b>	<b>-86,88%</b>
<b>MANFAAT (BEBAN) PAJAK PENGHASILAN</b>										
Kini	Rp0	-Rp10.233.051	-Rp126.593.477	-Rp10.233.051	0,00%	-Rp116.360.426	1137,10%	0,00%	-0,01%	-0,08%
Tangguhan	Rp114.920.335.992	Rp29.354.250.397	Rp26.028.149	-Rp85.566.085.595	-74,46%	-Rp29.328.222.248	-99,91%	11,34%	19,98%	0,02%
<b>LABA (RUGI) BERSIH TAHUN BERJALAN</b>	<b>-Rp509.507.890.912</b>	<b>-Rp106.511.989.327</b>	<b>-Rp133.469.253.051</b>	<b>Rp402.995.901.585</b>	<b>-79,10%</b>	<b>-Rp26.957.263.724</b>	<b>25,31%</b>	<b>-50,30%</b>	<b>-72,49%</b>	<b>-86,95%</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>										
Pos yang tidak akan direklasifikasikan ke laba rugi										
Pengukuran kembali liabilitas imbalan kerja karyawan	-Rp236.661.232	Rp728.003.788	Rp468.620.714	Rp964.665.020	-407,61%	-Rp259.383.074	-35,63%	-0,02%	0,50%	0,31%
Rugi revaluasi aset	Rp0	Rp0	-Rp236.601.732.707	Rp0	0,00%	-Rp236.601.732.707	0,00%	0,00%	0,00%	-154,14%
Pajak terkait	Rp52.065.471	-Rp160.160.833	-Rp103.096.557	-Rp212.226.304	-407,61%	Rp7.064.276	-35,63%	0,01%	-0,11%	-0,07%
Translasi penjabaran mata uang asing	Rp29.448.205.550	Rp5.162.433.615	Rp11.027.819.923	-Rp24.285.771.935	-82,47%	Rp5.885.386.308	113,62%	2,91%	3,51%	7,18%
<b>BERJALAN</b>	<b>-Rp480.244.281.123</b>	<b>-Rp100.781.712.757</b>	<b>-Rp358.677.641.678</b>	<b>Rp379.462.568.366</b>	<b>-79,01%</b>	<b>-Rp257.895.928.921</b>	<b>255,90%</b>	<b>-47,41%</b>	<b>-68,59%</b>	<b>-233,66%</b>
<b>LABA (RUGI) BERSIH TAHUN BERJALAN TERATRIBUSIKAN PADA:</b>										
Pemilik entitas induk	-Rp509.507.890.912	-Rp106.511.989.327	-Rp133.469.253.051	Rp402.995.901.585	-79,10%	-Rp26.957.263.724	25,31%	-50,30%	-72,49%	-86,95%
<b>TOTAL</b>	<b>-Rp509.507.890.912</b>	<b>-Rp106.511.989.327</b>	<b>-Rp133.469.253.051</b>	<b>Rp402.995.901.585</b>	<b>-79,10%</b>	<b>-Rp26.957.263.724</b>	<b>25,31%</b>	<b>-50,30%</b>	<b>-72,49%</b>	<b>-86,95%</b>
<b>JUMLAH LABA (RUGI) KOMPREHENSIF TAHUN BERJALAN TERATRIBUSIKAN PADA:</b>										
Pemilik entitas induk	-Rp480.244.281.123	-Rp100.781.712.757	-Rp358.677.641.678	Rp379.462.568.366	-79,01%	-Rp257.895.928.921	255,90%	-47,41%	-68,59%	-233,66%
<b>TOTAL</b>	<b>-Rp480.244.281.123</b>	<b>-Rp100.781.712.757</b>	<b>-Rp358.677.641.678</b>	<b>Rp379.462.568.366</b>	<b>-79,01%</b>	<b>-Rp257.895.928.921</b>	<b>255,90%</b>	<b>-47,41%</b>	<b>-68,59%</b>	<b>-233,66%</b>
<b>LABA (RUGI) PER SAHAM DASAR</b>		-11,01	-2,3	-2,88	8,71	-79,11%	-0,58	25,22%	0,00%	0,00%

### ANALISIS LAPORAN KEUANGAN

Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.62	0.37	0.35
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	168.698.932.004.53	114.748.326.245.78	75.771.225.836.82
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.01	0.02	0.04
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.54	1.67	2.44
Debt to Asset	Total Utang / Total Aset*100%	0.61	0.63	0.71
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	-0.35	-0.079	-0.077
NPM	Laba Bersih / Penjualan*100%	-0.50	-0.72	-0.87
ROA	Laba Bersih / Total Aset*100%	-0.12	-0.026	-0.032
ROE	Laba Bersih / Ekuitas *100%	-0.31	-0.07	-0.11
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-17.31	-2.01	-2.10
Assets Turnover	Penjualan Bersih / Total Aset	0.24	0.035	0.037
AR Turnover	Penjualan bersih / Rata-rata Piutang	110.48	16.02	16.74
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	-4.54	-21.74	-17.36
EPS		-11.01	-2.3	-2.88
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	35.9	33.7	26.0
	P BV = Harga saham / BVPS	1.39	1.48	1.92

## Lampiran 14. Eagle High Plantations Tbk(BWPT)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Eagle High Plantations Tbk(BWPT)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>ASET LANCAR</b>										
Kas dan bank	Rp41.459	Rp103.577	Rp108.876	Rp62.118	149.83%	Rp5.299	5.12%	0.28%	0.86%	0.89%
Piutang usaha pihak ketiga	Rp64.420	Rp41.552	Rp41.005	-Rp22.868	-35.50%	-Rp547	-1.32%	0.43%	0.34%	0.34%
Piutang plasma	Rp365.597	Rp257.914	Rp314.222	-Rp107.683	-29.45%	Rp56.308	21.83%	2.43%	2.14%	2.57%
Piutang lain-lain	Rp18.047	Rp9.622	Rp13.553	-Rp8.425	-46.68%	Rp3.931	40.85%	0.12%	0.08%	0.11%
Persediaan - setelah dikurangi cadangan kerugian penurunan nilai	Rp191.089	Rp272.002	Rp484.150	Rp80.913	42.34%	Rp212.148	78.00%	1.27%	2.26%	3.96%
Pajak dibayar dimuka	Rp59.319	Rp75.763	Rp86.849	Rp16.444	27.72%	Rp11.086	14.63%	0.39%	0.63%	0.71%
Biaya dibayar dimuka	Rp72.769	Rp71.542	Rp129.240	-Rp1.227	-1.69%	Rp57.698	80.65%	0.48%	0.59%	1.06%
Uang muka kepada pemasok - pihak ketiga										
	Rp52.752	Rp54.115	Rp165.711	Rp1.363	2.58%	Rp111.596	206.22%	0.35%	0.45%	1.36%
Aset biologis	Rp260.811	Rp257.471	Rp292.957	-Rp3.340	-1.28%	Rp35.486	13.78%	1.73%	2.14%	2.40%
Aset tidak lancar yang dimiliki untuk dijual	Rp3.344.616	Rp377.591	Rp0	-Rp2.967.025	-88.71%	-Rp377.591	-100.00%	22.21%	3.13%	0.00%
Aset lancar lain-lain	Rp175.479	Rp252.014	Rp247.206	Rp76.535	43.61%	-Rp4.808	-1.91%	1.17%	2.09%	2.02%
<b>Jumlah Aset Lancar</b>	<b>Rp4.646.358</b>	<b>Rp1.773.163</b>	<b>Rp1.883.769</b>	<b>-Rp2.873.195</b>	<b>-61.84%</b>	<b>Rp110.606</b>	<b>6.24%</b>	<b>30.85%</b>	<b>14.72%</b>	<b>15.41%</b>
<b>ASET TIDAK LANCAR</b>										
<b>Tanaman produktif</b>										
Tanaman menghasilkan - setelah dikurangi akumulasi amortisasi	Rp4.475.219	Rp4.261.660	Rp3.944.232	-Rp213.559	-4.77%	-Rp317.428	-7.45%	29.71%	35.38%	32.27%
Tanaman belum menghasilkan - setelah dikurangi cadangan kerugian penurunan nilai	Rp462.922	Rp15.638	Rp16.815	-Rp447.284	-96.62%	Rp1.177	7.53%	3.07%	0.13%	0.14%
Pembibitan	Rp58.323	Rp53.338	Rp66.585	-Rp4.987	-8.55%	Rp13.249	24.84%	0.39%	0.44%	0.54%
Aset tetap - setelah dikurangi akumulasi penyusutan	Rp3.350.412	Rp3.295.842	Rp3.487.975	-Rp54.570	-1.63%	Rp192.133	5.83%	22.25%	27.36%	28.53%
Goodwill dan aset takberwujud lainnya	Rp1.054.683	Rp1.002.453	Rp981.327	-Rp52.230	-4.95%	-Rp21.126	-2.11%	7.00%	8.32%	8.03%
Aset paial tancauhan	Rp522.843	Rp1.199.943	Rp1.378.197	Rp677.100	129.50%	Rp178.254	14.86%	3.47%	9.96%	11.27%
Aset tidak lancar lainnya	Rp490.208	Rp443.013	Rp464.668	-Rp47.195	-9.63%	Rp21.655	4.89%	3.25%	3.68%	3.80%
<b>Jumlah Aset Tidak Lancar</b>	<b>Rp10.414.610</b>	<b>Rp10.271.885</b>	<b>Rp10.339.799</b>	<b>-Rp142.725</b>	<b>-1.37%</b>	<b>Rp67.914</b>	<b>0.66%</b>	<b>69.15%</b>	<b>85.28%</b>	<b>84.59%</b>
<b>JUMLAH ASET</b>	<b>Rp15.060.968</b>	<b>Rp12.045.048</b>	<b>Rp12.223.568</b>	<b>-Rp3.015.920</b>	<b>-20.02%</b>	<b>Rp178.520</b>	<b>1.48%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang bank jangka pendek	Rp686.592	Rp442.100	Rp442.100	-Rp244.492	-35.61%	Rp0	0.00%	4.56%	3.61%	3.68%
Utang usaha										
Pihak berelasi	Rp6.671	Rp2.707	Rp3.531	-Rp3.964	-59.42%	Rp824	30.44%	0.04%	0.02%	0.03%
Pihak ketiga	Rp325.973	Rp449.102	Rp711.759	Rp123.129	37.77%	Rp262.657	58.48%	2.16%	3.67%	5.92%
Utang lembaga keuangan bukan bank jangka pendek	Rp142.617	Rp394.101	Rp400.934	Rp251.484	176.34%	Rp6.833	1.73%	0.95%	3.22%	3.33%
Uang muka diterima - pihak ketiga	Rp90.514	Rp130.993	Rp241.040	Rp40.479	44.72%	Rp110.047	84.01%	0.60%	1.07%	2.00%
Utang pajak	Rp232.993	Rp241.793	Rp238.135	Rp8.800	3.78%	-Rp3.658	-1.51%	1.55%	1.98%	1.98%
Beban akrual	Rp234.239	Rp229.568	Rp225.311	-Rp4.671	-1.99%	-Rp4.257	-1.85%	1.56%	1.88%	1.87%
Bagian liabilitas jangka panjang yang akan jatuh tempo dalam waktu satu tahun:										
Utang bank	Rp787.591	Rp543.801	Rp641.300	-Rp243.790	-30.95%	Rp97.499	17.93%	5.23%	4.44%	5.33%
Utang lembaga keuangan bukan bank	Rp279.814	Rp3.709	Rp4.893	-Rp276.105	-98.67%	Rp1.184	31.92%	1.86%	0.03%	0.04%
Liabilitas sewa	Rp7.239	Rp7.417	Rp42.535	Rp178	2.46%	Rp35.118	473.48%	0.05%	0.06%	0.35%
Liabilitas terkait langsung dengan aset tidak lancar yang dimiliki untuk dijual	Rp1.837.668	Rp149.839	Rp0	-Rp1.687.829	-91.85%	-Rp149.839	-100.00%	12.20%	1.22%	0.00%
Liabilitas jangka pendek lain-lain	Rp413.936	Rp411.519	Rp442.754	-Rp2.417	-0.58%	Rp31.235	7.59%	2.75%	3.36%	3.68%
<b>Jumlah Liabilitas Jangka Pendek</b>	<b>Rp5.045.847</b>	<b>Rp3.006.649</b>	<b>Rp3.394.292</b>	<b>-Rp2.039.198</b>	<b>-40.41%</b>	<b>Rp387.643</b>	<b>12.89%</b>	<b>33.50%</b>	<b>24.57%</b>	<b>28.22%</b>
<b>LIABILITAS JANGKA PANJANG</b>										
Liabilitas imbalan kerja jangka panjang	Rp38.632	Rp34.653	Rp32.034	-Rp3.979	-10.30%	-Rp2.619	-7.56%	0.28%	0.28%	0.27%
Liabilitas jangka panjang - setelah dikurangi bagian yang akan jatuh tempo dalam waktu satu tahun:										
Utang bank	Rp5.563.436	Rp5.446.485	Rp5.821.950	-Rp116.951	-2.10%	Rp375.465	6.89%	36.94%	44.50%	48.40%
Liabilitas sewa	Rp6.258	Rp76.286	Rp15.538	Rp70.028	1119.02%	-Rp60.748	-79.63%	0.04%	0.62%	0.13%
Utang lembaga keuangan bukan bank	Rp0	Rp4.598	Rp9.180	Rp4.598		Rp4.582	99.65%	0.00%	0.04%	0.08%
Liabilitas pajak tangguhan	Rp719.140	Rp711.730	Rp729.254	-Rp7.410	-1.03%	Rp17.524	2.46%	4.77%	5.82%	6.06%
Uang muka setoran modal	Rp0	Rp220.000	Rp170.000	Rp220.000	0.00%	-Rp50.000	-22.73%	0.00%	1.80%	1.41%
Liabilitas ianoka paniano lain-lain	Rp200.000	Rp288.500	Rp200.000	Rp88.500	44.25%	-Rp88.500	-30.68%	1.33%	2.36%	1.66%

Jumlah Liabilitas Jangka Panjang	Rp6.527.466	Rp6.779.633	Rp6.980.575	Rp252.167	3.86%	Rp200.942	2.96%	43.34%	55.39%	58.03%
Jumlah Liabilitas	Rp11.573.313	Rp10.173.925	Rp9.987.224	-Rp1.399.388	-12.09%	-Rp186.701	-1.84%	76.84%	83.13%	83.02%
<b>EKUITAS</b>										
Modal saham nilai nominal Rp 100 (dalam Rupiah penuh) per saham	Rp3.152.529	Rp3.152.529	Rp3.152.529	Rp0	0.00%	Rp0	0.00%	20.93%	25.76%	26.21%
Saham treasury - 223.631.400 saham	Rp0	Rp0	-Rp22.363	Rp0	0.00%	-Rp22.363	0.00%	0.00%	0.00%	-0.19%
Tambahan modal disetor	Rp4.000.747	Rp4.000.747	Rp4.007.764	Rp0	0.00%	Rp7.017	0.18%	26.56%	32.69%	33.32%
Selisih nilai transaksi dengan kepentingan	-Rp241.141	-Rp241.141	-Rp241.141	Rp0	0.00%	Rp0	0.00%	-1.60%	-1.97%	-2.00%
Rugi komprehensif lain	-Rp348.521	-Rp366.528	-Rp361.058	-Rp18.007	5.17%	Rp5.470	-1.49%	-2.31%	-2.99%	-3.00%
Defisit	-Rp3.120.919	-Rp4.506.908	-Rp4.524.386	-Rp1.385.989	44.41%	-Rp17.478	0.39%	-20.72%	-36.82%	-37.61%
<b>Keuntungan Nonpengendali</b>	<b>Rp44.960</b>	<b>Rp26.290</b>	<b>Rp31.133</b>	<b>-Rp18.670</b>	<b>-41.53%</b>	<b>Rp4.843</b>	<b>18.42%</b>	<b>0.30%</b>	<b>0.21%</b>	<b>0.26%</b>
<b>Jumlah Ekuitas</b>	<b>Rp3.487.655</b>	<b>Rp2.064.989</b>	<b>Rp2.042.478</b>	<b>-Rp1.422.666</b>	<b>-40.79%</b>	<b>-Rp22.511</b>	<b>-1.09%</b>	<b>23.16%</b>	<b>16.87%</b>	<b>16.98%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp15.060.968</b>	<b>Rp12.238.914</b>	<b>Rp12.029.702</b>	<b>-Rp2.822.054</b>	<b>-18.74%</b>	<b>-Rp209.212</b>	<b>-1.71%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Eagle High Plantations Tbk(BWPT)	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE					
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN USAHA	Rp2.198.666	Rp2.938.338	Rp4.574.124	Rp739.672	33.64%	Rp1.635.786	55.67%	100.00%	100.00%	100.00%
BEBAN POKOK PENJUALAN	Rp2.143.029	Rp2.313.289	Rp3.542.668	Rp170.260	7.94%	Rp1.229.379	53.14%	97.47%	78.73%	77.45%
<b>LABA KOTOR</b>	<b>Rp55.637</b>	<b>Rp625.049</b>	<b>Rp1.031.456</b>	<b>Rp569.412</b>	<b>1023.44%</b>	<b>Rp406.407</b>	<b>65.02%</b>	<b>2.53%</b>	<b>21.27%</b>	<b>22.55%</b>
<b>BEBAN USAHA</b>										
Penjualan	Rp113.166	Rp108.838	Rp157.900	-Rp4.328	-3.82%	Rp49.062	45.08%	5.15%	3.70%	3.45%
Umum dan administrasi	Rp229.426	Rp237.803	Rp212.449	Rp8.377	3.65%	-Rp25.354	-10.66%	10.43%	8.09%	4.64%
Jumlah Beban Usaha	Rp342.592	Rp346.641	Rp370.349	Rp4.049	1.18%	Rp23.708	6.84%	15.58%	11.80%	8.10%
<b>LABA (RUGI) USAHA</b>	<b>-Rp299.685</b>	<b>Rp278.408</b>	<b>Rp661.107</b>	<b>Rp578.093</b>	<b>-192.90%</b>	<b>Rp382.699</b>	<b>137.46%</b>	<b>-13.63%</b>	<b>9.48%</b>	<b>14.45%</b>
<b>PENGHASILAN (BEBAN) LAIN-LAIN</b>										
KEUNTUNGAN (KERUGIAN) DARI PERUBAHAN NILAI WAJAR ASET BIOLOGIS	-Rp12.730	-Rp527	Rp35.486	Rp12.203	-95.86%	Rp36.013	-6833.59%	-0.58%	-0.02%	0.78%
Dampak modifikasi atas arus kas liabilitas keuangan	Rp95.053	Rp143.364	Rp0	Rp48.311	50.83%	-Rp143.364	-100.00%	4.32%	4.88%	0.00%
Beban bunga dan keuangan	-Rp907.156	-Rp715.693	-Rp581.611	Rp191.463	-21.11%	Rp134.082	-18.73%	-41.26%	-24.36%	-12.72%
Kerugian selisih kurs mata uang asing - bersih	-Rp447	-Rp57	-Rp38	Rp390	-87.25%	Rp19	-33.33%	-0.02%	0.00%	0.00%
Pendapatan bunga	Rp7.652	Rp6.893	Rp6.708	-Rp759	-9.92%	-Rp185	-2.68%	0.35%	0.23%	0.15%
Rugi penjualan entitas anak	Rp0	-Rp1.597.267	-Rp220.272	-Rp1.597.267	0.00%	Rp1.376.995	-86.21%	0.00%	-54.36%	-4.82%
Lain-lain - bersih	-Rp45.477	-Rp42.016	-Rp16.310	Rp3.461	-7.61%	Rp25.706	-61.18%	-2.07%	-1.43%	-0.36%
Beban Lain-lain - Bersih	-Rp850.375	-Rp2.205.303	-Rp776.037	-Rp1.354.928	159.33%	Rp1.429.266	-64.81%	-38.68%	-75.05%	-16.97%
<b>RUGI SEBELUM PAJAK</b>	<b>-Rp1.150.060</b>	<b>-Rp1.926.895</b>	<b>-Rp114.930</b>	<b>-Rp776.835</b>	<b>67.55%</b>	<b>Rp1.811.965</b>	<b>-94.04%</b>	<b>-52.31%</b>	<b>-65.58%</b>	<b>-2.51%</b>
MANFAAT PAJAK - Bersih	Rp41.671	Rp509.601	Rp127.565	Rp467.930	1122.92%	-Rp382.036	-74.97%	1.90%	17.34%	2.79%
<b>LABA (RUGI) TAHUN BERJALAN</b>	<b>-Rp1.108.389</b>	<b>-Rp1.417.294</b>	<b>Rp12.635</b>	<b>-Rp308.905</b>	<b>27.87%</b>	<b>Rp1.429.929</b>	<b>-100.89%</b>	<b>-50.41%</b>	<b>-48.23%</b>	<b>0.28%</b>
<b>RUGI KOMPREHENSIF LAIN</b>										
Pos yang tidak akan direklasifikasi ke laba rugi										
Pengukuran kembali liabilitas program imbalan	-Rp3.935	-Rp4.174	Rp4.870	-Rp239	6.07%	Rp9.044	-216.67%	-0.18%	-0.14%	0.11%
Manfaat (beban) pajak terkait pos-pos yang tidak akan direklasifikasi	Rp866	Rp3.256	Rp1.071	Rp2.390	275.98%	-Rp2.185	-67.11%	0.04%	0.11%	0.02%
Selisih kurs karena penjabaran laporan keuangan dari kegiatan usaha luar negeri	-Rp9.281	-Rp9.281	-Rp9.269	Rp0	0.00%	Rp12	-0.13%	-0.42%	-0.32%	-0.20%
<b>RUGI KOMPREHENSIF LAIN SETELAH PAJAK</b>	<b>-Rp12.350</b>	<b>-Rp12.537</b>	<b>-Rp5.470</b>	<b>-Rp187</b>	<b>1.51%</b>	<b>Rp7.067</b>	<b>-56.37%</b>	<b>-0.56%</b>	<b>-0.43%</b>	<b>-0.12%</b>
<b>JUMLAH LABA (RUGI) KOMPREHENSIF</b>	<b>-Rp1.120.739</b>	<b>-Rp1.429.831</b>	<b>Rp7.165</b>	<b>-Rp309.092</b>	<b>27.58%</b>	<b>Rp1.436.996</b>	<b>-100.50%</b>	<b>-50.97%</b>	<b>-48.66%</b>	<b>0.16%</b>
<b>JUMLAH LABA (RUGI) TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:</b>										
Pemilik entitas induk	-Rp1.081.101	-Rp1.403.467	Rp17.478	-Rp322.366	29.82%	Rp1.420.945	-101.25%	-49.17%	-47.76%	0.38%
Keuntungan nonpengendali	-Rp27.288	-Rp13.827	-Rp4.843	Rp13.461	-49.33%	Rp8.984	-64.97%	-1.24%	-0.47%	-0.11%
<b>JUMLAH LABA (RUGI) KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:</b>										
Pemilik entitas induk	-Rp1.093.451	-Rp1.416.004	Rp12.008	-Rp322.553	29.50%	Rp1.428.012	-100.85%	-49.73%	-48.19%	0.26%
Keuntungan nonpengendali	-Rp27.288	-Rp13.827	-Rp4.843	Rp13.461	-49.33%	Rp8.984	-64.97%	-1.24%	-0.47%	-0.11%
<b>LABA (RUGI) TAHUN BERJALAN PER SAHAM Dasar (dalam Rupiah penuh)</b>	<b>-34.29</b>	<b>-44.52</b>	<b>0.55</b>	<b>-10.23</b>	<b>29.83%</b>	<b>45.07</b>	<b>-101.24%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

<b>ANALISIS LAPORAN KEUANGAN</b>				
<b>Rasio Keuangan</b>	<b>RUMUS</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.92	0.59	0.55
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	4.646.357.96	1.773.162.91	1.883.768.86
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.008	0.034	0.032
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	3.32	4.93	4.89
Debt to Asset	Total Utang / Total Aset*100%	0.77	0.84	0.82
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.03	0.21	0.23
NPM	Laba Bersih / Penjualan*100%	-0.50	-0.48	0.003
ROA	Laba Bersih / Total Aset*100%	-0.07	-0.12	0.001
ROE	Laba Bersih / Ekuitas *100%	-0.32	-0.69	0.006
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	6.79	7.33	11.22
Assets Turnover	Penjualan Bersih / Total Aset	0.15	0.24	0.37
AR Turnover	Penjualan bersih / Rata-rata Piutang	44.88	59.98	93.36
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	-4.20	-1.66	118.18
EPS		-34.29	-44.52	0.55
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	0.00011	0.00007	0.00006
	P BV = Harga saham / BVPS	1.301.631.58	1.129.725.89	1.003.263.64

Lampiran 15. PT Campina Ice Cream Industry Tbk(CAMP)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Campina Ice Cream Industrv	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>A S E T</b>										
<b>ASET LANCAR</b>										
Kas dan setara kas	Rp478.735.929.325	Rp610.486.190.679	Rp506.458.110.482	Rp131.750.261.354	27.52%	-Rp104.028.080.197	-17.04%	44.05%	56.80%	44.18%
Piutang usaha										
Pihak ketiga - bersih	Rp124.395.919.918	Rp110.549.359.898	Rp126.820.874.647	-Rp13.846.560.020	-11.13%	Rp16.271.514.749	14.72%	11.45%	10.29%	11.06%
Piutang lain-lain	Rp2.326.183.537	Rp1.807.385.109	Rp822.946.142	-Rp518.798.428	-22.30%	-Rp984.438.967	-54.47%	0.21%	0.17%	0.07%
Persediaan	Rp138.318.505.104	Rp120.967.227.625	Rp125.459.113.293	-Rp17.351.277.479	-12.54%	Rp4.491.885.688	3.71%	12.73%	11.26%	10.95%
Biaya dibayar dimuka	Rp2.907.436.982	Rp1.454.907.037	Rp1.767.496.277	-Rp1.452.529.945	-49.96%	Rp312.589.240	21.49%	0.27%	0.14%	0.15%
Uang muka pembelian	Rp5.105.943.221	Rp10.933.512.078	Rp11.357.265.804	Rp5.827.568.857	#####	Rp423.753.726	3.88%	0.47%	1.02%	0.99%
<b>Jumlah Aset Lancar</b>	<b>Rp751.789.918.087</b>	<b>Rp856.198.582.426</b>	<b>Rp772.685.806.645</b>	<b>Rp104.408.664.339</b>	<b>13.89%</b>	<b>-Rp83.512.775.781</b>	<b>-9.75%</b>	<b>69.17%</b>	<b>79.66%</b>	<b>67.41%</b>
<b>ASET TIDAK LANCAR</b>										
Aset pajak tangguhan	Rp20.835.470.946	Rp18.120.684.747	Rp16.891.452.126	-Rp2.714.786.199	-13.03%	-Rp1.229.232.621	-6.78%	1.92%	1.69%	1.47%
Aset tidak lancar lainnya	Rp7.311.513.249	Rp6.333.489.459	Rp8.545.230.729	-Rp978.023.790	-13.38%	Rp2.211.741.270	34.92%	0.67%	0.59%	0.75%
Aset tetap - setelah dikurangi akumulasi penyusutan	Rp237.711.417.828	Rp223.673.837.741	Rp198.170.686.974	-Rp14.037.580.087	-5.91%	-Rp25.503.150.767	-11.40%	21.87%	20.81%	17.29%
Aset hak guna - setelah dikurangi akumulasi penyusutan	Rp4.077.254.888	Rp3.986.254.191	Rp2.873.758.462	-Rp91.000.697	-2.23%	-Rp1.112.495.729	-27.91%	0.38%	0.37%	0.25%
Aset tidak berwujud setelah dikurangi amortisasi	Rp4.789.980.117	Rp1.596.660.039	Rp3.193.320.078	-Rp3.193.320.078	-66.67%	Rp1.596.660.039	100.00%	0.44%	0.15%	0.28%
Jaminan	Rp381.512.040	Rp425.492.088	Rp385.948.182	Rp43.980.048	11.53%	-Rp39.543.906	-9.29%	0.04%	0.04%	0.03%
Aset lain-lain - bersih	Rp59.976.599.486	Rp47.955.235.502	Rp59.976.599.486	-Rp12.021.363.984	-20.04%	Rp12.021.363.984	25.07%	5.52%	4.46%	5.23%
<b>Jumlah Aset Tidak Lancar</b>	<b>Rp335.083.748.554</b>	<b>Rp302.091.653.767</b>	<b>Rp290.036.996.037</b>	<b>-Rp32.992.094.787</b>	<b>-9.85%</b>	<b>-Rp12.054.657.730</b>	<b>-3.99%</b>	<b>30.83%</b>	<b>28.11%</b>	<b>25.30%</b>
<b>JUMLAH ASET</b>	<b>Rp1.086.873.666.641</b>	<b>Rp1.074.777.460.412</b>	<b>Rp1.146.235.578.463</b>	<b>-Rp12.096.206.229</b>	<b>-1.11%</b>	<b>Rp71.458.118.051</b>	<b>6.65%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
<b>Utang usaha</b>										
Pihak ketiga	Rp37.377.630.667	Rp41.732.263.660	Rp46.928.766.212	Rp4.354.632.993	11.65%	Rp5.196.502.552	12.45%	3.44%	3.64%	4.37%
Pihak yang berelasi	Rp541.475.845	Rp514.130.681	Rp259.921.375	-Rp27.345.164	-5.05%	-Rp254.209.306	-49.44%	0.05%	0.04%	0.02%
Utang pajak	Rp8.675.210.105	Rp10.923.312.818	Rp12.751.244.995	Rp2.248.102.713	25.91%	Rp1.827.932.177	16.73%	0.80%	0.95%	1.19%
Beban akrual	Rp2.759.235.073	Rp4.261.318.071	Rp8.777.998.356	Rp1.502.082.998	54.44%	Rp4.516.680.285	105.99%	0.25%	0.37%	0.82%
Jaminan agen	Rp7.311.513.250	Rp6.900.997.342	Rp3.693.859.459	-Rp410.515.908	-5.61%	-Rp3.207.137.883	-46.47%	0.67%	0.60%	0.34%
<b>Jumlah Liabilitas Jangka Pendek</b>	<b>Rp56.665.064.940</b>	<b>Rp64.332.022.572</b>	<b>Rp72.411.790.397</b>	<b>Rp7.666.957.632</b>	<b>13.53%</b>	<b>Rp8.079.767.825</b>	<b>12.56%</b>	<b>5.21%</b>	<b>5.61%</b>	<b>6.74%</b>
<b>LIABILITAS JANGKA PANJANG</b>										
Liabilitas imbalan kerja	Rp68.496.672.000	Rp55.454.376.000	Rp60.911.639.000	-Rp13.042.296.000	-19.04%	Rp5.457.263.000	9.84%	6.30%	4.84%	5.67%
<b>Jumlah Liabilitas Jangka Panjang</b>	<b>Rp68.496.672.000</b>	<b>Rp55.454.376.000</b>	<b>Rp60.911.639.000</b>	<b>-Rp13.042.296.000</b>	<b>-19.04%</b>	<b>Rp5.457.263.000</b>	<b>9.84%</b>	<b>6.30%</b>	<b>4.84%</b>	<b>5.67%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp125.161.736.940</b>	<b>Rp119.786.398.572</b>	<b>Rp133.323.429.397</b>	<b>-Rp5.375.338.368</b>	<b>-4.29%</b>	<b>Rp13.537.030.825</b>	<b>11.30%</b>	<b>11.52%</b>	<b>10.45%</b>	<b>12.40%</b>
<b>E K U I T A S</b>										
Modal saham - modal dasar	Rp588.500.000.000	Rp588.500.000.000	Rp588.500.000.000	Rp0	0.00%	Rp0	0.00%	54.15%	51.34%	54.76%
Tambahan modal disetor	Rp205.166.146.680	Rp205.166.146.680	Rp205.166.146.680	Rp0	0.00%	Rp0	0.00%	18.88%	17.90%	19.09%
Saldo laba										
Telah ditentukan penggunaannya	Rp0	Rp2.850.828.312	Rp26.970.202.943	Rp2.850.828.312	0.00%	Rp24.119.374.631	846.05%	0.00%	0.25%	2.51%
Belum ditentukan penggunaannya	Rp174.073.587.853	Rp233.747.990.571	Rp124.910.952.844	Rp59.674.402.718	34.28%	-Rp108.837.037.727	-46.56%	16.02%	20.39%	11.62%
Penghasilan komprehensif lain	-Rp6.027.804.832	-Rp3.815.785.672	-Rp4.093.271.452	Rp2.212.019.160	-36.70%	-Rp277.485.780	7.27%	-0.55%	-0.33%	-0.38%
<b>Jumlah Ekuitas</b>	<b>Rp961.711.928.701</b>	<b>Rp1.026.448.179.891</b>	<b>Rp941.454.031.015</b>	<b>Rp64.737.250.190</b>	<b>6.73%</b>	<b>-Rp84.995.148.876</b>	<b>-8.28%</b>	<b>88.48%</b>	<b>89.55%</b>	<b>87.60%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp1.086.873.666.641</b>	<b>Rp1.146.235.578.463</b>	<b>Rp1.074.777.460.412</b>	<b>Rp59.361.911.822</b>	<b>5.46%</b>	<b>-Rp71.458.118.051</b>	<b>-6.23%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Campina Ice Cream Industrv	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENJUALAN BERSIH	Rp956.634.474.111	Rp1.019.133.657.275	Rp1.129.360.552.136	Rp62.499.183.164	6.53%	Rp110.226.894.861	10.82%	100.00%	100.00%	100.00%
BEBAN POKOK PENJUALAN	-Rp439.655.714.828	-Rp464.038.494.499	-Rp500.329.164.288	-Rp24.382.779.671	5.55%	-Rp36.290.669.789	7.82%	-45.96%	-45.53%	-44.30%
<b>LABA KOTOR</b>	<b>Rp516.978.759.283</b>	<b>Rp555.095.162.776</b>	<b>Rp629.031.387.848</b>	<b>Rp38.116.403.493</b>	<b>7.37%</b>	<b>Rp73.936.225.072</b>	<b>13.32%</b>	<b>54.04%</b>	<b>54.47%</b>	<b>55.70%</b>
Beban penjualan	-Rp186.627.103.432	-Rp184.194.989.415	-Rp206.929.679.815	Rp2.432.114.017	-1.30%	-Rp22.734.690.400	12.34%	-19.51%	-18.07%	-18.32%
Beban administrasi dan umum	-Rp282.574.403.816	-Rp256.100.334.251	-Rp272.111.543.719	Rp26.474.069.565	-9.37%	-Rp16.011.209.468	6.25%	-29.54%	-25.13%	-24.09%
Pendapatan lain-lain	Rp9.069.276.052	Rp5.099.687.269	Rp4.067.958.774	-Rp3.969.588.783	-43.77%	-Rp1.031.728.495	-20.23%	0.95%	0.50%	0.36%
Beban lain-lain	-Rp8.086.743.340	-Rp2.460.301.480	-Rp6.851.877.699	Rp5.626.441.860	-69.58%	-Rp4.391.576.219	178.50%	-0.85%	-0.24%	-0.61%
<b>Jumlah</b>	<b>-Rp468.218.974.536</b>	<b>-Rp437.655.937.877</b>	<b>-Rp481.825.142.459</b>	<b>Rp30.563.036.659</b>	<b>-6.53%</b>	<b>-Rp44.169.204.582</b>	<b>10.09%</b>	<b>-48.94%</b>	<b>-42.94%</b>	<b>-42.66%</b>
Laba dari Usaha	Rp48.759.784.747	Rp117.439.224.899	Rp147.206.245.389	Rp68.679.440.152	140.85%	Rp29.767.020.490	25.35%	5.10%	11.52%	13.03%
Pendapatan keuangan	Rp8.595.046.948	Rp8.248.926.236	Rp7.136.532.978	-Rp346.120.712	-4.03%	-Rp1.112.393.258	-13.49%	0.90%	0.81%	0.63%
Beban keuangan	-Rp538.471.297	-Rp541.219.305	-Rp428.464.583	-Rp2.748.008	0.51%	Rp112.754.722	-20.83%	-0.06%	-0.05%	-0.04%
<b>Laba Sebelum Pajak Penghasilan</b>	<b>Rp56.816.360.398</b>	<b>Rp125.146.931.830</b>	<b>Rp153.914.313.784</b>	<b>Rp68.330.571.432</b>	<b>120.27%</b>	<b>Rp28.767.381.954</b>	<b>22.99%</b>	<b>5.94%</b>	<b>12.28%</b>	<b>13.63%</b>
Beban pajak	-Rp12.770.532.085	-Rp25.868.124.540	-Rp32.656.976.880	-Rp13.097.592.455	102.56%	-Rp6.788.852.340	26.24%	-1.33%	-2.54%	-2.89%
<b>LABA RUGI TAHUN BERJALAN</b>	<b>Rp44.045.828.312</b>	<b>Rp99.278.807.290</b>	<b>Rp121.257.336.904</b>	<b>Rp55.232.978.978</b>	<b>125.40%</b>	<b>Rp21.978.529.614</b>	<b>22.14%</b>	<b>4.60%</b>	<b>9.74%</b>	<b>10.74%</b>
PENDAPATAN (BEBAN) KOMPREHENSIF LAINNYA										
Pos yang tidak akan direklasifikasi ke laporan laba rugi:										
Pengukuran kembali atas program imbalan pasti	Rp868.092.000	Rp2.835.922.000	-Rp355.751.000	Rp1.967.830.000	226.68%	-Rp3.191.673.000	-112.54%	0.09%	0.28%	-0.03%
Pajak tangguhan	-Rp190.980.240	-Rp623.902.840	Rp78.265.220	-Rp432.922.600	226.68%	Rp702.168.060	-112.54%	-0.02%	-0.06%	0.01%
<b>Total Pendapatan (Beban) Komprehensif Lainnya setelah Tahun Berjalan</b>	<b>Rp677.111.760</b>	<b>Rp2.212.019.160</b>	<b>-Rp277.485.780</b>	<b>Rp1.534.907.400</b>	<b>226.68%</b>	<b>-Rp2.489.504.940</b>	<b>-112.54%</b>	<b>0.07%</b>	<b>0.22%</b>	<b>-0.02%</b>
<b>Laba per saham dasar</b>	<b>7.48</b>	<b>16.87</b>	<b>20.60</b>	<b>9.39</b>	<b>125.53%</b>	<b>3.73</b>	<b>22.11%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	13.27	13.31	10.67
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	751.789.918.084.56	856.198.582.424.12	772.685.806.643.27
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	8.45	9.49	6.99
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.13	0.12	0.14
Debt to Asset	Total Utang / Total Aset*100%	0.12	0.11	0.12
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.54	0.54	0.56
NPM	Laba Bersih / Penjualan*100%	0.05	0.10	0.11
ROA	Laba Bersih / Total Aset*100%	0.04	0.09	0.11
ROE	Laba Bersih / Ekuitas *100%	0.05	0.10	0.13
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-3.43	-3.62	-3.90
Assets Turnover	Penjualan Bersih / Total Aset	0.88	0.95	0.99
AR Turnover	Penjualan bersih / Rata-rata Piutang	7.93	8.45	9.37
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	40.37	14.11	14.85
EPS		7.48	16.87	20.60
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham	163.4	174.4	160.0
	P BV = Harga saham / BVPS	1.85	1.36	1.91

Lampiran 16. PT Wilmar Cahaya Indonesia Tbk(CEKA)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Wilmar Cahaya Indonesia	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>ASET LANCAR</b>										
Kas dan setara kas	Rp441.806.177.838	Rp234.899.763.801	Rp118.054.324.561	-Rp206.906.414.037	-46.83%	-Rp116.845.439.240	-49.74%	28.20%	13.84%	6.87%
Piutang usaha										
Pihak ketiga	Rp119.694.603.388	Rp231.747.886.364	Rp192.708.209.797	Rp112.053.282.976	93.62%	-Rp39.039.676.587	-16.85%	7.64%	13.65%	11.22%
Pihak berelasi	Rp296.898.154.464	Rp331.162.815.173	Rp650.796.429.735	Rp34.264.660.709	11.54%	Rp319.633.614.562	96.52%	18.95%	19.51%	37.87%
Piutang lain-lain										
Pihak ketiga	Rp700.314.377	Rp2.147.106.470	Rp3.148.103.827	Rp1.446.792.093	206.59%	Rp1.000.997.357	46.62%	0.04%	0.13%	0.18%
Pihak berelasi	Rp0	Rp133.048.209	Rp34.438.444	Rp133.048.209	0.00%	-Rp98.609.765	-74.12%	0.00%	0.01%	0.00%
Persediaan - neto	Rp326.172.666.133	Rp415.890.903.114	Rp367.684.598.919	Rp89.718.236.981	27.51%	-Rp48.206.304.195	-11.59%	20.82%	24.50%	21.40%
Uang muka pembelian	Rp25.429.866.838	Rp49.231.104.826	Rp26.002.308.665	Rp23.801.237.988	93.60%	-Rp23.228.796.161	-47.18%	1.62%	2.90%	1.51%
Pajak dibayar di muka	Rp55.168.674.515	Rp91.581.862.644	Rp24.352.501.804	Rp36.413.188.129	66.00%	-Rp67.229.360.840	-73.41%	3.52%	5.40%	1.42%
Beban dibayar di muka	Rp716.008.441	Rp1.290.865.437	Rp1.217.424.677	Rp574.856.996	80.29%	-Rp73.440.760	-5.69%	0.05%	0.08%	0.07%
<b>Jumlah aset lancar</b>	<b>Rp1.266.596.466.994</b>	<b>Rp1.358.085.366.038</b>	<b>Rp1.383.998.340.429</b>	<b>Rp91.498.890.044</b>	<b>7.22%</b>	<b>Rp25.912.984.391</b>	<b>1.91%</b>	<b>80.85%</b>	<b>80.01%</b>	<b>80.56%</b>
<b>ASET TIDAK LANCAR</b>										
Aset pajak tangguhan - neto	Rp15.613.339.233	Rp14.535.375.858	Rp11.461.364.182	-Rp1.077.963.375	-6.90%	-Rp3.074.011.676	-21.15%	1.00%	0.86%	0.67%
Estimasi tagihan pajak	Rp75.838.681.234	Rp86.214.146.746	Rp41.569.285.886	Rp10.375.465.512	13.68%	-Rp44.644.860.860	-51.78%	4.84%	5.08%	2.42%
Aset tetap, setelah dikurangi akumulasi penyusutan	Rp204.186.009.945	Rp236.062.886.495	Rp269.389.502.266	Rp31.876.876.550	15.61%	Rp33.326.615.771	14.12%	13.03%	13.91%	15.68%
Aset tidak lancar lainnya	Rp4.449.331.662	Rp2.489.431.072	Rp11.868.960.812	-Rp1.959.900.590	-44.05%	Rp9.379.529.740	376.77%	0.28%	0.15%	0.69%
<b>Jumlah aset tidak lancar</b>	<b>Rp300.087.362.074</b>	<b>Rp339.301.840.171</b>	<b>Rp334.289.113.146</b>	<b>Rp39.214.478.097</b>	<b>13.07%</b>	<b>Rp5.012.727.025</b>	<b>-1.48%</b>	<b>19.15%</b>	<b>19.99%</b>	<b>19.46%</b>
<b>JUMLAH ASET</b>	<b>Rp1.566.673.828.068</b>	<b>Rp1.697.387.196.209</b>	<b>Rp1.718.287.453.575</b>	<b>Rp130.713.368.141</b>	<b>8.34%</b>	<b>Rp20.900.257.366</b>	<b>1.23%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
<b>Utang usaha</b>										
Pihak ketiga	Rp39.280.034.725	Rp29.807.374.102	Rp11.881.145.165	-Rp9.472.660.623	-24.12%	-Rp17.926.228.937	-60.14%	2.51%	1.76%	0.69%
Pihak berelasi	Rp153.499.431.768	Rp174.668.579.106	Rp61.140.428.410	Rp21.169.147.338	13.79%	-Rp113.528.150.696	-65.00%	9.80%	10.29%	3.56%
Utang lain-lain										
Pihak ketiga	Rp19.042.765.898	Rp17.871.830.557	Rp13.136.894.437	-Rp1.171.135.341	-6.15%	-Rp4.734.736.120	-26.49%	1.22%	1.05%	0.76%
Pihak berelasi	Rp3.259.906.115	Rp6.755.332.157	Rp13.974.815.126	Rp3.495.426.042	107.22%	Rp7.219.482.969	106.87%	0.21%	0.40%	0.81%
Uang muka penjualan	Rp5.456.976.416	Rp9.313.528.118	Rp1.361.656.736	Rp3.856.551.702	70.67%	-Rp7.951.871.382	-85.38%	0.35%	0.55%	0.08%
Utang pajak	Rp25.766.720.132	Rp18.139.782.731	Rp9.530.254.748	-Rp7.626.937.401	-29.60%	-Rp8.609.527.983	-47.46%	1.64%	1.07%	0.55%
Beban akrual	Rp10.680.771.945	Rp11.277.914.006	Rp10.551.967.626	Rp597.142.061	5.59%	-Rp725.946.380	-6.44%	0.68%	0.66%	0.61%
Liabilitas imbalan kerja jangka pendek	Rp14.179.467.091	Rp14.711.376.483	Rp17.052.652.465	Rp531.909.392	3.75%	Rp2.341.275.982	15.91%	0.91%	0.87%	0.99%
Utang dividen	Rp474.931.500	Rp559.311.500	Rp407.206.500	Rp84.380.000	17.77%	-Rp152.105.000	-27.20%	0.03%	0.03%	0.02%
<b>Jumlah liabilitas jangka pendek</b>	<b>Rp271.641.005.590</b>	<b>Rp283.104.828.760</b>	<b>Rp139.037.021.213</b>	<b>Rp11.463.823.170</b>	<b>4.22%</b>	<b>-Rp144.067.807.547</b>	<b>-50.89%</b>	<b>17.34%</b>	<b>16.68%</b>	<b>8.09%</b>
<b>LIABILITAS JANGKA PANJANG</b>										
Liabilitas imbalan kerja jangka panjang	Rp34.317.827.614	Rp26.915.404.614	Rp29.207.562.614	-Rp7.402.423.000	-21.57%	Rp2.292.158.000	8.52%	2.19%	1.59%	1.70%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp34.317.827.614</b>	<b>Rp26.915.404.614</b>	<b>Rp29.207.562.614</b>	<b>-Rp7.402.423.000</b>	<b>-21.57%</b>	<b>Rp2.292.158.000</b>	<b>8.52%</b>	<b>2.19%</b>	<b>1.59%</b>	<b>1.70%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp305.958.833.204</b>	<b>Rp310.020.233.374</b>	<b>Rp168.244.583.827</b>	<b>Rp4.061.400.170</b>	<b>1.33%</b>	<b>-Rp141.775.649.547</b>	<b>-45.73%</b>	<b>19.53%</b>	<b>18.26%</b>	<b>9.79%</b>
<b>EKUITAS</b>										
Modal saham - nilai nominal Rp250 per saham	Rp148.750.000.000	Rp148.750.000.000	Rp148.750.000.000	Rp0	0.00%	Rp0	0.00%	9.49%	8.76%	8.66%
Tambahan modal disetor - neto	Rp109.952.993.909	Rp109.952.993.909	Rp109.952.993.909	Rp0	0.00%	Rp0	0.00%	7.02%	6.48%	6.40%
Komponen ekuitas lainnya	Rp2.427.836.590	Rp1.512.814.476	Rp2.747.693.317	-Rp915.022.114	-37.69%	Rp1.234.878.841	81.63%	0.15%	0.09%	0.16%
Saldo laba										
Ditentukan penggunaannya:										
- Cadangan umum	Rp9.030.025.067	Rp9.530.025.067	Rp10.030.025.067	Rp500.000.000	5.54%	Rp500.000.000	5.25%	0.58%	0.56%	0.58%
- Cadangan khusus	Rp0	Rp0	Rp236.485.000	Rp0	0.00%	Rp236.485.000	0.00%	0.00%	0.00%	0.01%
Belum ditentukan penggunaannya	Rp990.554.139.298	Rp1.117.621.129.383	Rp1.278.325.672.455	Rp127.066.990.085	12.83%	Rp160.704.543.072	14.38%	63.23%	65.84%	74.40%
<b>JUMLAH EKUITAS</b>	<b>Rp1.260.714.994.864</b>	<b>Rp1.387.366.962.835</b>	<b>Rp1.550.042.869.748</b>	<b>Rp126.651.967.971</b>	<b>10.05%</b>	<b>Rp162.675.906.913</b>	<b>11.73%</b>	<b>80.47%</b>	<b>81.74%</b>	<b>90.21%</b>
<b>JUMLAH LIABILITAS DAN EKUITA</b>	<b>Rp1.566.673.828.068</b>	<b>Rp1.697.387.196.209</b>	<b>Rp1.718.287.453.575</b>	<b>Rp130.713.368.141</b>	<b>8.34%</b>	<b>Rp20.900.257.366</b>	<b>1.23%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Wilmar Cahaya Indonesia Tbk(CEKA)	ANALISIS KOMPARATIF						ANALISIS COMMON			
	2020	2021	2022	2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENJUALAN NETO	Rp3.834.297.273.749	Rp5.359.440.530.374	Rp6.143.759.424.928	Rp1.725.143.256.625	47.47%	Rp784.318.894.554	14.83%	100.00%	100.00%	100.00%
BEBAN POKOK PENJUALAN	-Rp3.299.157.338.979	-Rp4.997.372.710.028	-Rp5.722.153.735.172	-Rp1.698.215.371.049	51.47%	-Rp724.781.025.144	14.50%	-90.78%	-93.24%	-93.14%
LABA BRUTO	Rp335.139.934.770	Rp362.067.820.346	Rp421.605.689.756	Rp26.927.885.576	8.03%	Rp59.537.869.410	16.44%	9.22%	6.76%	6.86%
BEBAN USAHA										
Beban penjualan	-Rp79.134.141.192	-Rp105.714.295.888	-Rp95.770.791.433	-Rp20.580.154.694	33.59%	Rp9.943.504.453	-9.41%	-2.18%	-1.97%	-1.56%
Beban umum dan administrasi	-Rp51.430.321.036	-Rp45.113.383.907	-Rp56.587.080.088	Rp6.318.937.129	-12.28%	-Rp11.473.896.159	25.43%	-1.42%	-0.84%	-0.92%
Laba selisih kurs - neto	-Rp20.149.568	Rp491.018.010	Rp2.114.841.729	Rp511.167.578	-2598.87%	Rp1.623.823.719	330.71%	0.00%	0.01%	0.03%
Laba/(rugi) pelepasan aset tetap	Rp60.716.971	-Rp1.882.725.515	Rp577.392.298	-Rp1.933.441.488	-3812.29%	Rp2.480.117.813	-130.67%	0.00%	-0.04%	0.01%
Pendapatan dan beban operasi lain-lain	Rp2.937.044.196	Rp17.315.113.525	Rp10.284.229.383	Rp14.378.069.329	489.54%	-Rp7.030.884.162	-40.61%	0.08%	0.32%	0.17%
Jumlah beban usaha	-Rp127.598.851.629	-Rp134.904.273.773	-Rp139.381.408.109	-Rp7.307.422.144	5.73%	-Rp4.477.134.336	3.32%	-3.51%	-2.52%	-2.27%
LABA USAHA	Rp207.543.083.141	Rp227.163.546.573	Rp282.224.281.647	Rp19.620.463.432	9.45%	Rp55.060.735.074	24.24%	5.71%	4.24%	4.59%
(BEBAN)/PENGHASILAN LAIN-LAIN										
Pendapatan Bunga	Rp31.618.558.289	Rp11.629.951.537	Rp1.698.549.853	-Rp19.988.808.752	-63.22%	-Rp9.931.401.884	-85.40%	0.87%	0.22%	0.03%
Pajak final atas pendapatan bunga	-Rp6.281.581.093	-Rp2.454.480.597	-Rp344.135.519	Rp3.827.100.496	-60.93%	Rp2.110.325.078	-85.98%	-0.17%	-0.05%	-0.01%
Pendapatan bunga - neto	Rp25.336.997.196	Rp9.175.469.940	Rp1.354.414.334	-Rp16.161.508.256	-63.79%	-Rp7.821.078.806	-85.24%	0.70%	0.17%	0.02%
Beban bunga	-Rp15.289.211	-Rp4.220.299	-Rp429.589.798	Rp11.068.912	-72.40%	-Rp425.369.499	10079.13%	0.00%	0.00%	-0.01%
Pendapatan lain-lain - neto	Rp25.321.707.985	Rp9.171.270.641	Rp924.824.338	-Rp16.150.437.344	-63.78%	-Rp8.246.446.305	-89.92%	0.70%	0.17%	0.02%
LABA SEBELUM PAJAK PENGHASILAN BADAN	Rp232.864.791.126	Rp236.334.817.214	Rp283.149.105.983	Rp3.470.026.088	1.49%	Rp46.814.288.769	19.81%	6.41%	4.41%	4.61%
BEBAN PAJAK PENGHASILAN BADAN										
Kini	-Rp45.117.566.179	-Rp48.009.595.888	-Rp59.718.850.394	-Rp2.892.029.689	6.41%	-Rp11.709.254.528	24.39%	-1.24%	-0.90%	-0.97%
Tanggungan	-Rp5.934.830.955	-Rp1.258.231.261	-Rp2.725.712.517	Rp4.678.399.694	-78.80%	-Rp1.467.481.256	118.63%	-0.16%	-0.02%	-0.04%
Jumlah beban pajak penghasilan badan	-Rp51.052.197.134	-Rp49.267.827.129	-Rp62.444.562.911	Rp1.784.370.005	-3.50%	-Rp13.176.735.782	26.75%	-1.40%	-0.92%	-1.02%
LABA TAHUN BERJALAN	Rp181.812.593.992	Rp187.066.990.085	Rp220.704.543.072	Rp5.254.396.093	2.89%	Rp33.637.552.987	17.98%	5.00%	3.49%	3.59%
Penghasilan komprehensif lain										
Pos-pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali liabilitas imbalan kerja manfaat pasti	Rp9.274.619.000	-Rp1.095.290.000	Rp1.583.178.000	-Rp10.369.909.000	-111.81%	Rp2.678.468.000	-244.54%	0.26%	-0.02%	0.03%
Pajak tanggungan terkait	-Rp2.166.914.982	Rp180.287.888	Rp348.299.159	Rp2.347.182.848	-108.32%	-Rp528.567.045	-293.21%	-0.08%	0.00%	-0.01%
Jumlah laba/(rugi) komprehensif lain	Rp7.107.704.038	-Rp915.022.114	Rp1.234.878.841	-Rp8.022.726.152	-112.87%	Rp2.149.900.955	-234.96%	0.20%	-0.02%	0.02%
JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN	Rp188.920.298.030	Rp186.151.967.971	Rp221.939.421.913	-Rp2.768.330.059	-1.47%	Rp35.787.453.942	19.22%	5.20%	3.47%	3.61%
Laba per saham dasar:										
Laba tahun berjalan	306	314	371	8	2.61%	57	18.15%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	4.66	4.80	9.95
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	1.266.586.465.992.80	1.358.085.356.036.53	1.383.998.340.426.36
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	1.63	0.83	0.85
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.24	0.22	0.11
Debt to Asset	Total Utang / Total Aset*100%	0.20	0.18	0.10
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.092	0.068	0.069
NPM	Laba Bersih / Penjualan*100%	0.050	0.035	0.036
ROA	Laba Bersih / Total Aset*100%	0.116	0.110	0.128
ROE	Laba Bersih / Ekuitas *100%	0.144	0.135	0.142
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-8.92	-13.51	-15.47
Assets Turnover	Penjualan Bersih / Total Aset	2.32	3.16	3.58
AR Turnover	Penjualan bersih / Rata-rata Piutang	5.98	8.82	10.11
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	5.83	5.99	5.34
EPS		306	314	371
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar P BV = Harga saham / BVPS	2118.8	2331.7	2605.1
		0.84	0.81	0.76

## Lampiran 17. PT Sariguna Primatirta Tbk(CLEO)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Sariguna Primatirta Tbk(CLEO)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>ASET LANCAR</b>										
Kas dan setara kas	Rp22.890.468.010	Rp4.761.050.331	Rp2.486.254.768	-Rp18.129.417.679	-79.20%	-Rp2.274.795.565	-47.78%	1.75%	0.35%	0.15%
Piutang usaha										
Pihak berelasi	Rp111.695.585.232	Rp122.437.010.846	Rp189.074.877.305	Rp10.741.425.614	9.62%	Rp66.637.866.459	54.43%	8.52%	9.08%	11.16%
Pihak ketiga	Rp7.611.850.597	Rp3.091.954.866	Rp107.823.487	-Rp4.519.895.731	-59.38%	-Rp2.984.131.379	-96.51%	0.58%	0.23%	0.01%
Piutang lain-lain	Rp534.164.540	Rp366.760.406	Rp438.882.323	-Rp167.404.134	-31.34%	Rp72.121.917	19.66%	0.04%	0.03%	0.03%
Persediaan - setelah dikurangi penyisihan penurunan nilai persediaan	Rp101.777.866.019	Rp121.734.019.328	Rp178.177.657.051	Rp19.956.153.309	19.61%	Rp56.443.637.723	46.37%	7.76%	9.03%	10.52%
Uang muka dan biaya dibayar di muka	Rp9.677.730.742	Rp27.413.326.937	Rp9.983.321.795	Rp17.735.596.195	183.26%	-Rp17.430.005.142	-63.58%	0.74%	2.03%	0.59%
<b>Jumlah Aset Lancar</b>	<b>Rp254.187.665.140</b>	<b>Rp279.804.122.714</b>	<b>Rp380.268.816.727</b>	<b>Rp25.616.457.574</b>	<b>10.08%</b>	<b>Rp100.464.694.013</b>	<b>35.91%</b>	<b>19.39%</b>	<b>20.75%</b>	<b>22.45%</b>
<b>ASET TIDAK LANCAR</b>										
Uang muka pembelian aset tetap	Rp46.479.509.253	Rp25.441.931.503	Rp85.307.867.568	-Rp21.037.577.750	-45.26%	Rp59.865.936.065	235.30%	3.55%	1.89%	5.04%
Properti investasi - setelah dikurangi akumulasi penyusutan	Rp14.098.979.284	Rp13.502.551.559	Rp11.906.123.834	-Rp596.427.725	-4.23%	-Rp1.596.427.725	-11.82%	1.08%	1.00%	0.70%
Aset tetap - setelah dikurangi akumulasi penyusutan	Rp993.154.588.208	Rp1.027.647.313.598	Rp1.212.528.185.222	Rp34.492.725.390	3.47%	Rp184.880.871.624	17.99%	75.76%	76.22%	71.60%
Aset hak-guna - bersih	Rp3.019.379.737	Rp1.785.657.539	Rp3.512.618.063	-Rp1.233.722.198	-40.86%	Rp1.726.960.524	96.71%	0.23%	0.13%	0.21%
<b>Jumlah Aset Tidak Lancar</b>	<b>Rp1.056.752.456.482</b>	<b>Rp1.068.377.454.199</b>	<b>Rp1.313.254.794.687</b>	<b>Rp11.624.997.717</b>	<b>1.10%</b>	<b>Rp244.877.340.488</b>	<b>22.92%</b>	<b>80.61%</b>	<b>79.25%</b>	<b>77.55%</b>
<b>JUMLAH ASET</b>	<b>Rp1.310.940.121.622</b>	<b>Rp1.348.181.576.913</b>	<b>Rp1.693.523.611.414</b>	<b>Rp37.241.455.291</b>	<b>2.84%</b>	<b>Rp345.342.034.501</b>	<b>25.62%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang bank jangka pendek	Rp0	Rp21.800.000.000	Rp56.800.000.000	Rp21.800.000.000	0.00%	Rp35.000.000.000	160.55%	0.00%	1.62%	3.35%
Utang usaha										
Pihak berelasi	Rp16.506.062.777	Rp19.564.866.823	Rp24.816.649.292	Rp3.058.804.046	18.53%	Rp5.251.782.469	26.84%	1.26%	1.45%	1.47%
Pihak ketiga	Rp39.092.879.410	Rp52.623.980.488	Rp55.960.327.127	Rp13.531.101.078	34.61%	Rp3.336.346.639	6.34%	2.98%	3.90%	3.30%
Utang pajak	Rp17.485.421.248	Rp19.819.912.072	Rp17.957.819.804	Rp2.334.490.824	13.35%	-Rp1.862.092.268	-9.40%	1.33%	1.47%	1.06%
Biaya masih harus dibayar	Rp9.550.016.789	Rp11.161.110.142	Rp14.763.890.108	Rp1.611.093.353	16.87%	Rp3.602.779.966	32.28%	0.73%	0.83%	0.87%

Utang lain-lain											
Pihak ketiga	Rp9.121.364.147	Rp5.236.850.028	Rp10.882.361.574	-Rp3.884.514.119	-42,59%	Rp5.645.511.546	107,80%	0,70%	0,39%	0,64%	
Pihak berelasi	Rp0	Rp0	Rp1.513.003.525	Rp0	0,00%	Rp1.513.003.525	0,00%	0,00%	0,00%	0,09%	
Pendapatan diterima di muka											
Pihak berelasi	Rp1.577.083.333	Rp1.617.487.498	Rp1.620.889.737	Rp404.165	2,56%	Rp3.402.239	0,21%	0,12%	0,12%	0,10%	
Pihak ketiga	Rp517.294.505	Rp29.855.000	Rp899.334.172	-Rp487.439.505	-94,23%	Rp899.479.172	2912,34%	0,04%	0,00%	0,05%	
Utang jangka panjang yang jatuh tempo dalam waktu satu tahun											
Utang bank	Rp44.819.452.115	Rp43.674.562.219	Rp20.833.333.333	-Rp1.144.889.896	-2,55%	-Rp22.841.228.886	-52,30%	3,42%	3,24%	1,23%	
Utang sewa pembiayaan	Rp4.736.702.587	Rp3.992.458.666	Rp1.173.609.045	-Rp744.243.921	-15,71%	-Rp2.818.849.621	-70,60%	0,36%	0,30%	0,07%	
Utang pembiayaan konsumen	Rp3.004.064.898	Rp3.057.771.082	Rp1.671.044.245	Rp53.706.184	1,79%	-Rp1.386.726.837	-45,35%	0,23%	0,23%	0,10%	
Liabilitas sewa	Rp1.134.671.597	Rp303.961.688	Rp936.279.617	-Rp830.709.909	-73,21%	Rp632.317.929	208,03%	0,09%	0,02%	0,06%	
<b>Jumlah Liabilitas Jangka Pendek</b>	<b>Rp147.545.013.406</b>	<b>Rp182.882.815.706</b>	<b>Rp209.828.541.579</b>	<b>Rp35.337.802.300</b>	<b>23,95%</b>	<b>Rp26.945.725.873</b>	<b>14,73%</b>	<b>11,25%</b>	<b>13,57%</b>	<b>12,39%</b>	
<b>LIABILITAS JANGKA PANJANG</b>											
Utang jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun											
Utang bank	Rp190.954.167.832	Rp88.862.602.233	Rp229.166.666.667	-Rp102.091.565.599	-53,46%	Rp140.304.064.434	157,89%	14,57%	6,59%	13,53%	
Utang sewa pembiayaan	Rp5.166.067.711	Rp1.173.609.045	Rp0	-Rp3.992.458.666	-77,28%	-Rp1.173.609.045	-100,00%	0,39%	0,09%	0,00%	
Utang pembiayaan konsumen	Rp4.728.815.327	Rp1.671.044.245	Rp0	-Rp3.057.771.082	-64,66%	-Rp1.671.044.245	-100,00%	0,36%	0,12%	0,00%	
Liabilitas sewa	Rp1.197.353.894	Rp893.392.206	Rp2.105.413.014	-Rp303.961.688	-25,39%	Rp1.212.020.808	135,67%	0,09%	0,07%	0,12%	
Utang jaminan pelanggan											
Pihak berelasi	Rp23.211.683.566	Rp23.349.718.566	Rp29.529.579.568	Rp138.035.000	0,59%	Rp6.179.861.002	26,47%	1,77%	1,73%	1,74%	
Pihak ketiga	Rp12.067.736.074	Rp12.153.354.090	Rp0	Rp85.618.016	0,71%	-Rp12.153.354.090	-100,00%	0,92%	0,90%	0,00%	
Estimasi liabilitas atas imbalan kerja karyawan	Rp20.506.340.186	Rp16.795.717.910	Rp13.085.646.822	-Rp3.710.622.276	-18,10%	-Rp3.710.071.088	-22,09%	1,56%	1,25%	0,77%	
Liabilitas pajak tangguhan	Rp10.816.832.946	Rp18.819.429.605	Rp24.656.900.477	Rp8.002.596.659	73,98%	Rp5.837.470.872	31,02%	0,83%	1,40%	1,46%	
<b>Jumlah Liabilitas Jangka Panjang</b>	<b>Rp268.648.997.536</b>	<b>Rp163.718.867.900</b>	<b>Rp298.544.206.548</b>	<b>-Rp104.930.129.636</b>	<b>-39,06%</b>	<b>Rp134.825.338.648</b>	<b>82,35%</b>	<b>20,49%</b>	<b>12,14%</b>	<b>17,63%</b>	
<b>JUMLAH LIABILITAS</b>	<b>Rp416.194.010.942</b>	<b>Rp346.601.683.606</b>	<b>Rp508.372.748.127</b>	<b>-Rp69.592.327.336</b>	<b>-16,72%</b>	<b>Rp161.771.064.521</b>	<b>46,67%</b>	<b>31,75%</b>	<b>25,71%</b>	<b>30,02%</b>	
<b>EKUITAS</b>											
Modal saham - nilai nominal Rp 20 per saham	Rp240.000.000.000	Rp240.000.000.000	Rp240.000.000.000	Rp0	0,00%	Rp0	0,00%	18,31%	17,80%	14,17%	
Saham treasury	-Rp130.000.000	-Rp800.248.000	-Rp800.248.000	-Rp670.248.000	515,58%	Rp0	0,00%	-0,01%	-0,06%	-0,05%	
Tambahan modal disetor - bersih	Rp259.247.087.919	Rp243.992.958.730	Rp243.992.958.730	-Rp15.254.129.189	-5,88%	Rp0	0,00%	19,78%	18,10%	14,41%	
Saldo laba											
Telah ditentukan penggunaannya	Rp4.000.000.000	Rp5.000.000.000	Rp6.000.000.000	Rp1.000.000.000	25,00%	Rp1.000.000.000	20,00%	0,31%	0,37%	0,35%	
Belum ditentukan penggunaannya	Rp391.629.022.761	Rp513.387.182.577	Rp695.958.152.557	Rp121.758.159.816	31,09%	Rp182.570.969.980	35,56%	29,87%	38,08%	41,10%	
<b>JUMLAH EKUITAS</b>	<b>Rp894.746.110.680</b>	<b>Rp1.001.579.893.307</b>	<b>Rp1.185.150.863.287</b>	<b>Rp106.833.782.627</b>	<b>11,94%</b>	<b>Rp183.570.969.980</b>	<b>18,33%</b>	<b>68,25%</b>	<b>74,29%</b>	<b>69,98%</b>	
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp1.310.940.121.622</b>	<b>Rp1.348.181.576.913</b>	<b>Rp1.693.523.611.414</b>	<b>Rp37.241.455.291</b>	<b>2,84%</b>	<b>Rp345.342.034.501</b>	<b>25,62%</b>	<b>100,00%</b>	<b>100,00%</b>	<b>100,00%</b>	

LABA RUGI PT Sariguna Primatirta Tbk(CLEO)	ANALISIS KOMPARATIF								ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022	
				Rp	%	Rp	%				
PENJUALAN BERSIH	Rp972.634.784.178	Rp1.103.519.743.574	Rp1.358.708.497.895	Rp130.884.959.398	13%	Rp255.188.754.231	23%	100%	100%	100%	
BEBAN POKOK PENJUALAN	-Rp562.235.507.989	-Rp642.038.152.501	-Rp836.416.488.396	-Rp79.802.644.512	14%	-Rp194.378.335.895	30%	-58%	-58%	-62%	
<b>LABA BRUTO</b>	<b>Rp410.399.276.187</b>	<b>Rp461.481.591.073</b>	<b>Rp522.292.009.499</b>	<b>Rp51.082.314.886</b>	<b>12%</b>	<b>Rp60.810.418.336</b>	<b>13%</b>	<b>42%</b>	<b>42%</b>	<b>38%</b>	
Beban penjualan	-Rp130.862.499.011	-Rp126.655.643.489	-Rp155.879.440.502	Rp2.226.855.522	-2%	-Rp27.223.797.013	21%	-13%	-12%	-11%	
Beban umum dan administrasi	-Rp66.492.672.966	-Rp71.217.785.129	-Rp73.748.093.518	-Rp4.725.092.163	7%	-Rp2.530.328.389	4%	-7%	-6%	-5%	
Beban keuangan	-Rp25.461.582.184	-Rp13.804.081.795	-Rp12.361.025.889	Rp11.657.500.479	-46%	Rp1.443.055.836	-10%	-3%	-1%	-1%	
Pendapatan sewa	Rp4.824.721.292	Rp4.086.769.232	Rp0	-Rp737.952.060	-15%	-Rp4.086.769.232	-100%	0%	0%	0%	
Selisih kurs - bersih	Rp1.030.930.173	Rp422.589.638	Rp0	-Rp608.340.535	-59%	-Rp422.589.638	-100%	0%	0%	0%	
Rugi penjualan dan pelepasan aset tetap	-Rp18.364.782.995	-Rp22.671.605.873	Rp0	-Rp4.306.822.678	23%	Rp22.671.605.873	-100%	-2%	-2%	0%	
Lain-lain - bersih	-Rp6.088.833.511	-Rp17.460.858.897	-Rp31.072.072.851	-Rp11.372.025.186	187%	-Rp13.611.214.154	78%	-1%	-2%	-2%	
<b>LABA SEBELUM BEBAN PAJAK FINAL DAN PAJAK PENGHASILAN</b>	<b>Rp168.964.556.985</b>	<b>Rp230.343.242.053</b>	<b>Rp249.231.376.669</b>	<b>Rp61.378.685.068</b>	<b>36%</b>	<b>Rp18.888.134.616</b>	<b>8%</b>	<b>17%</b>	<b>21%</b>	<b>18%</b>	
Pajak final	-Rp351.000.000	-Rp361.621.366	-Rp367.716.074	-Rp10.621.366	3%	-Rp6.094.708	2%	0%	0%	0%	
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>	<b>Rp168.613.556.985</b>	<b>Rp229.981.620.687</b>	<b>Rp248.663.660.595</b>	<b>Rp61.368.063.702</b>	<b>36%</b>	<b>Rp18.882.039.908</b>	<b>8%</b>	<b>17%</b>	<b>21%</b>	<b>18%</b>	
<b>BEBAN PAJAK PENGHASILAN</b>											
Pajak kini	-Rp28.847.901.940	-Rp41.811.775.720	-Rp47.408.192.280	-Rp12.963.873.780	45%	-Rp5.596.416.540	13%	-3%	-4%	-3%	
Pajak tangguhan	-Rp6.993.420.550	-Rp7.458.177.947	-Rp5.856.619.646	-Rp464.757.397	7%	Rp1.601.558.301	-21%	-1%	-1%	0%	
Beban Pajak Penghasilan	-Rp35.841.322.490	-Rp49.269.953.667	-Rp53.264.811.906	-Rp13.428.631.177	37%	-Rp3.994.858.239	8%	-4%	-4%	-4%	
<b>LABA TAHUN BERJALAN</b>	<b>Rp132.772.234.495</b>	<b>Rp180.711.667.020</b>	<b>Rp195.598.846.689</b>	<b>Rp47.939.432.525</b>	<b>36%</b>	<b>Rp14.887.181.669</b>	<b>8%</b>	<b>14%</b>	<b>16%</b>	<b>14%</b>	
<b>LABA (RUGI) KOMPREHENSIF LAIN</b>											
Pos yang Tidak Akan Direklasifikasi ke Laba	-Rp2.081.199.987	Rp2.474.630.508	-Rp87.039.883	Rp4.555.830.495	-219%	-Rp2.551.670.391	-104%	0%	0%	0%	
Pajak penghasilan terkait	Rp457.863.997	-Rp544.418.712	Rp19.148.774	-Rp1.002.282.709	-219%	Rp563.567.406	-104%	0%	0%	0%	
Laba (rugi) komprehensif lain - setelah pajak	-Rp1.623.335.990	Rp1.930.211.796	-Rp67.891.109	Rp3.553.547.786	-219%	-Rp1.998.102.905	-104%	0%	0%	0%	
<b>BERJALAN</b>	<b>Rp131.148.898.505</b>	<b>Rp182.641.878.816</b>	<b>Rp195.530.957.580</b>	<b>Rp51.492.980.311</b>	<b>39%</b>	<b>Rp12.889.078.764</b>	<b>7%</b>	<b>13%</b>	<b>17%</b>	<b>14%</b>	
Laba per Saham Dasar	11	15	16	Rp4	36%	Rp1	7%	0%	0%	0%	

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.72	1.53	1.81
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	254.187.665.139.31	279.804.122.713.33	380.268.816.726.15
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.16	0.03	0.01
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.47	0.35	0.43
Debt to Asset	Total Utang / Total Aset*100%	0.32	0.26	0.30
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.422	0.418	0.38
NPM	Laba Bersih / Penjualan*100%	0.137	0.16	0.144
ROA	Laba Bersih / Total Aset*100%	0.10	0.13	0.12
ROE	Laba Bersih / Ekuitas *100%	0.15	0.18	0.17
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-4.20	-4.80	-6.25
Assets Turnover	Penjualan Bersih / Total Aset	0.74	0.82	0.80
AR Turnover	Penjualan bersih / Rata-rata Piutang	6.72	7.63	9.39
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	45.45	31.33	34.69
EPS		11	15	16
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	74.6	83.5	98.8
	P BV = Harga saham / BVPS	6.71	5.63	5.62

Lampiran 18. PT Wahana Interfood Nusantara Tbk(COCO)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Wahana Interfood Nusantara	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>ASET LANCAR</b>										
Kas dan bank	Rp88.644.585	Rp75.065.944.922	Rp1.221.110.631	Rp74.977.300.337	84581.93%	-Rp73.844.834.291	-98.37%	0.03%	20.25%	0.25%
Piutang usaha - neto										
Pihak ketiga	Rp67.725.320.270	Rp94.235.811.605	Rp138.898.673.053	Rp26.510.491.335	39.14%	Rp44.662.861.448	47.39%	25.68%	25.42%	28.64%
Piutang lain-lain	Rp0	Rp0	Rp111.626.000	Rp0	0.00%	Rp111.626.000	0.00%	0.00%	0.00%	0.02%
Persediaan	Rp76.910.896.783	Rp79.881.572.808	Rp94.138.505.136	Rp2.970.676.025	3.86%	Rp14.256.932.328	17.85%	29.16%	21.55%	19.41%
Uang muka dan beban dibayar di	Rp17.261.310.135	Rp24.664.817.858	Rp47.445.500.140	Rp7.403.507.723	42.89%	Rp22.780.682.282	92.36%	6.54%	6.65%	9.78%
Pajak di bayar di muka	Rp0	Rp0	Rp2.358.461.349	Rp0	0.00%	Rp2.358.461.349	0.00%	0.00%	0.00%	0.49%
<b>Total Aset Lancar</b>	<b>Rp161.986.171.773</b>	<b>Rp273.848.147.193</b>	<b>Rp284.173.876.309</b>	<b>Rp111.861.975.420</b>	<b>69.06%</b>	<b>Rp10.325.729.116</b>	<b>3.77%</b>	<b>61.42%</b>	<b>73.88%</b>	<b>58.59%</b>
<b>ASET TIDAK LANCAR</b>										
Uang muka perolehan aset tetap	Rp33.264.000.000	Rp33.264.000.000	Rp87.025.103.388	Rp0	0.00%	Rp53.761.103.388	161.62%	12.61%	8.97%	17.94%
Aset pajak tangguhan - neto	Rp604.825.926	Rp639.217.733	Rp385.139.017	Rp34.391.807	5.69%	-Rp254.078.716	-39.75%	0.23%	0.17%	0.08%
Aset tetap - neto	Rp67.899.416.744	Rp62.932.946.502	Rp113.353.753.899	-Rp4.966.470.242	-7.31%	Rp50.420.807.397	80.12%	25.74%	16.98%	23.37%
Aset takberwujud - neto	Rp0	Rp0	Rp116.539.971	Rp0	0.00%	Rp116.539.971	0.00%	0.00%	0.00%	0.02%
<b>Total Aset Tidak Lancar</b>	<b>Rp101.768.242.670</b>	<b>Rp96.836.164.235</b>	<b>Rp200.880.536.275</b>	<b>-Rp4.932.078.435</b>	<b>-4.85%</b>	<b>Rp104.044.372.040</b>	<b>107.44%</b>	<b>38.58%</b>	<b>26.12%</b>	<b>41.41%</b>
<b>TOTAL ASET</b>	<b>Rp263.754.414.443</b>	<b>Rp370.684.311.428</b>	<b>Rp485.054.412.584</b>	<b>Rp106.929.896.985</b>	<b>40.54%</b>	<b>Rp114.370.101.156</b>	<b>30.85%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang bank jangka pendek	Rp81.386.805.746	Rp111.035.713.637	Rp71.406.551.256	Rp29.648.907.891	36.43%	-Rp39.629.162.381	-35.69%	30.86%	29.95%	14.72%
Utang usaha										
Pihak ketiga	Rp23.888.178.016	Rp19.086.630.725	Rp4.213.902.999	-Rp4.801.547.291	-20.10%	Rp45.127.272.274	236.43%	9.06%	5.15%	13.24%
Beban akrual	Rp248.894.131	Rp582.066.169	Rp246.692.757	Rp333.172.038	133.86%	-Rp155.373.412	-26.69%	0.09%	0.16%	0.09%
Utang pihak berelasi	Rp18.030.000.000	Rp0	Rp0	-Rp18.030.000.000	-100.00%	Rp0	0.00%	6.84%	0.00%	0.00%
Utang lain-lain	Rp0	Rp0	Rp2.517.509.563	Rp0	0.00%	Rp2.517.509.563	0.00%	0.00%	0.00%	0.52%
Utang pajak	Rp1.610.858.246	Rp2.138.477.653	Rp2.447.917.791	Rp527.619.407	32.75%	Rp309.440.138	14.47%	0.61%	0.58%	0.50%
Utang jangka panjang yang jatuh tempo dalam satu tahun:										
Utang bank	Rp9.381.160.586	Rp6.953.959.459	Rp4.960.344.539	-Rp2.427.201.127	-25.87%	-Rp1.993.614.920	-28.67%	3.56%	1.88%	1.02%
Utang pembiayaan konsumen	Rp383.111.062	Rp336.786.165	Rp5.840.000	-Rp46.324.897	-12.09%	-Rp281.946.165	-83.72%	0.15%	0.09%	0.01%
Liabilitas sewa	Rp361.023.612	Rp0	Rp0	-Rp361.023.612	-100.00%	Rp0	0.00%	0.14%	0.00%	0.00%
<b>Total Liabilitas Jangka Pendek</b>	<b>Rp135.290.031.399</b>	<b>Rp140.133.633.808</b>	<b>Rp146.027.758.905</b>	<b>Rp4.843.602.409</b>	<b>3.58%</b>	<b>Rp5.894.125.097</b>	<b>4.21%</b>	<b>51.29%</b>	<b>37.80%</b>	<b>30.11%</b>
<b>LIABILITAS JANGKA PANJANG</b>										
Liabilitas jangka panjang setelah dikurangi jatuh tempo dalam waktu satu tahun:										
Utang bank	Rp15.673.517.220	Rp11.413.422.685	Rp84.273.009.841	-Rp4.260.094.535	-27.18%	Rp72.859.587.156	638.37%	5.94%	3.08%	17.37%
Utang pembiayaan konsumen	Rp286.234.263	Rp0	Rp68.550.000	-Rp286.234.263	-100.00%	Rp68.550.000	0.00%	0.11%	0.00%	0.01%
Medium term notes	Rp0	Rp0	Rp49.650.000.000	Rp0	0.00%	Rp49.650.000.000	0.00%	0.00%	0.00%	10.24%
Liabilitas imbalan kerja	Rp435.649.000	Rp305.118.000	Rp742.006.000	-Rp130.531.000	-29.96%	Rp436.888.000	143.19%	0.17%	0.08%	0.15%
<b>Total Liabilitas Jangka Panjang</b>	<b>Rp16.395.400.483</b>	<b>Rp11.718.540.685</b>	<b>Rp134.733.565.841</b>	<b>-Rp4.676.859.798</b>	<b>-28.53%</b>	<b>Rp123.015.025.156</b>	<b>1049.75%</b>	<b>6.22%</b>	<b>3.16%</b>	<b>27.78%</b>
<b>TOTAL LIABILITAS</b>	<b>Rp151.685.431.882</b>	<b>Rp151.852.174.493</b>	<b>Rp280.761.324.746</b>	<b>Rp166.742.611</b>	<b>0.11%</b>	<b>Rp128.909.150.253</b>	<b>84.89%</b>	<b>57.51%</b>	<b>40.97%</b>	<b>57.88%</b>
<b>EKUITAS</b>										
Modal saham	Rp88.986.398.100	Rp88.986.398.100	Rp88.986.398.100	Rp0	0.00%	Rp0	0.00%	33.74%	24.01%	18.35%
Tambahan modal disetor	Rp105.035.880.294	Rp105.035.880.294	Rp105.035.880.294	Rp0	0.00%	Rp0	0.00%	39.82%	28.34%	21.65%
Rugi komprehensif lain	-Rp101.694.480	Rp4.682.010	-Rp351.494.430	Rp106.376.490	-104.60%	-Rp356.176.440	-7607.34%	-0.04%	0.00%	-0.07%
Selisih nilai transaksi restrukturisasi entitas sependengali	Rp0	Rp0	-Rp20.804.109.090	Rp0	0.00%	-Rp20.804.109.090	0.00%	0.00%	0.00%	-4.29%
Saldo laba										
Telah ditentukan penggunaann	Rp100.500.000	Rp100.500.000	Rp100.500.000	Rp0	0.00%	Rp0	0.00%	0.04%	0.03%	0.02%
Belum ditentukan penggunaann	Rp0	Rp24.704.676.531	Rp31.325.109.227	Rp24.704.676.531	0.00%	Rp6.620.432.696	26.80%	0.00%	6.66%	6.46%
<b>Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk</b>	<b>Rp0</b>	<b>Rp218.832.136.935</b>	<b>Rp204.292.284.101</b>	<b>Rp218.832.136.935</b>	<b>0.00%</b>	<b>-Rp14.539.852.834</b>	<b>-6.64%</b>	<b>0.00%</b>	<b>59.03%</b>	<b>42.12%</b>
Keperentingan nonpengendali	Rp16.172.044.823	Rp0	Rp803.737	-Rp16.172.044.823	-100.00%	Rp803.737	0.00%	6.13%	0.00%	0.00%
<b>TOTAL EKUITAS</b>	<b>Rp112.068.982.561</b>	<b>Rp218.832.136.935</b>	<b>Rp204.293.087.838</b>	<b>Rp106.783.154.374</b>	<b>95.27%</b>	<b>-Rp14.539.049.097</b>	<b>-6.64%</b>	<b>42.49%</b>	<b>59.03%</b>	<b>42.12%</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>	<b>Rp263.754.414.443</b>	<b>Rp370.684.311.428</b>	<b>Rp485.054.412.584</b>	<b>Rp106.929.896.985</b>	<b>40.54%</b>	<b>Rp114.370.101.156</b>	<b>30.85%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Wahana Interfood Nusantara	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENJUALAN NETO	Rp171.048.708.670	Rp224.437.956.140	Rp289.795.165.323	Rp53.389.247.470	31.21%	Rp65.357.209.183	29.12%	100.00%	100.00%	100.00%
BEBAN POKOK PENJUALAN	-Rp143.396.373.624	-Rp186.111.621.563	-Rp233.269.281.315	-Rp42.715.247.939	29.79%	-Rp47.157.659.752	25.34%	-83.83%	-82.92%	-80.49%
<b>LABA KOTOR</b>	<b>Rp27.652.335.046</b>	<b>Rp38.326.334.577</b>	<b>Rp56.525.884.008</b>	<b>Rp10.673.999.531</b>	<b>38.60%</b>	<b>Rp18.199.549.431</b>	<b>47.49%</b>	<b>16.17%</b>	<b>17.08%</b>	<b>19.51%</b>
Beban penjualan	-Rp2.500.811.416	-Rp3.372.749.046	-Rp5.533.284.018	-Rp871.937.630	34.87%	-Rp2.160.534.972	64.06%	-1.46%	-1.50%	-1.91%
Beban umum dan administrasi	-Rp9.401.649.600	-Rp9.728.374.018	-Rp28.558.067.280	-Rp326.724.418	3.48%	-Rp18.829.693.262	193.55%	-5.50%	-4.33%	-9.85%
Keuntungan (kerugian) selisih kurs - neto	-Rp7.293.823	-Rp34.622.731	Rp25.034.303	-Rp27.328.908	374.69%	Rp59.657.034	-172.31%	0.00%	-0.02%	0.01%
Penghasilan operasi lain	Rp356.895.346	Rp446.094	Rp480.249.087	-Rp356.449.252	-99.88%	Rp479.802.993	107556.48%	0.21%	0.00%	0.17%
Beban operasi lain	-Rp14.453.637	-Rp317.422.088	-Rp981.954.108	-Rp302.968.451	2096.14%	-Rp664.532.020	209.35%	-0.01%	-0.14%	-0.34%
<b>LABA USAHA</b>	<b>Rp16.085.021.916</b>	<b>Rp24.873.612.788</b>	<b>Rp21.957.861.992</b>	<b>Rp8.788.590.872</b>	<b>54.64%</b>	<b>-Rp2.915.750.796</b>	<b>-11.72%</b>	<b>9.40%</b>	<b>11.08%</b>	<b>7.58%</b>
Penghasilan keuangan	Rp2.353.044	Rp19.000.540	Rp92.939.980	Rp16.647.496	707.49%	Rp73.939.440	389.14%	0.00%	0.01%	0.03%
Beban keuangan	-Rp12.372.331.538	-Rp14.142.751.637	-Rp11.674.178.841	-Rp1.770.420.099	14.31%	Rp2.468.572.796	-17.45%	-7.23%	-6.30%	-4.03%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp3.715.043.422</b>	<b>Rp10.749.861.691</b>	<b>Rp10.376.623.131</b>	<b>Rp7.034.818.269</b>	<b>189.36%</b>	<b>-Rp373.238.560</b>	<b>-3.47%</b>	<b>2.17%</b>	<b>4.79%</b>	<b>3.58%</b>
BEBAN PAJAK PENGHASILAN - NETO	-Rp976.914.774	-Rp2.217.229.983	-Rp3.585.734.134	-Rp1.240.315.209	126.96%	-Rp1.368.504.151	61.72%	-0.57%	-0.99%	-1.24%
Penyesuaian merging entity	Rp0	Rp0	-Rp170.456.301	Rp0	0.00%	-Rp170.456.301	0.00%	0.00%	0.00%	-0.06%
<b>LABA NETO TAHUN BERJALAN</b>	<b>Rp2.738.128.648</b>	<b>Rp8.532.631.708</b>	<b>Rp6.620.432.696</b>	<b>Rp5.794.503.060</b>	<b>211.62%</b>	<b>-Rp1.912.199.012</b>	<b>-22.41%</b>	<b>1.60%</b>	<b>3.80%</b>	<b>2.28%</b>
PENGHASILAN(RUGI) KOMPREHENSIF LAIN										
Pos-pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali atas imbalan	-Rp58.608.000	Rp131.329.000	-Rp439.724.000	Rp189.937.000	-324.08%	-Rp571.053.000	-434.83%	-0.03%	0.06%	-0.15%
Pajak penghasilan terkait	Rp11.135.520	-Rp24.952.510	Rp83.547.560	-Rp36.088.030	-324.08%	Rp108.500.070	-434.83%	0.01%	-0.01%	0.03%
<b>PENGHASILAN (RUGI) KOMPREHENSIF LAIN NETO - SETELAH PAJAK</b>	<b>-Rp47.472.480</b>	<b>Rp106.376.490</b>	<b>-Rp356.176.440</b>	<b>Rp153.848.970</b>	<b>-324.08%</b>	<b>-Rp462.552.930</b>	<b>-434.83%</b>	<b>-0.03%</b>	<b>0.05%</b>	<b>-0.12%</b>
<b>TOTAL LABA KOMPREHENSIF</b>	<b>Rp2.690.656.168</b>	<b>Rp8.639.008.198</b>	<b>Rp6.264.256.256</b>	<b>Rp5.948.352.030</b>	<b>221.07%</b>	<b>-Rp2.374.751.942</b>	<b>-27.49%</b>	<b>1.57%</b>	<b>3.85%</b>	<b>2.16%</b>
LABA PER SAHAM DASAR	4.81	9.59	7.43	4.78	99.38%	-2.16	-22.52%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.20	1.95	1.95
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	161.986.171.772.43	273.848.147.192.43	284.173.876.308.36
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.0007	0.536	0.008
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.35	0.69	1.37
Debt to Asset	Total Utang / Total Aset*100%	0.575	0.410	0.579
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.16	0.17	0.20
NPM	Laba Bersih / Penjualan*100%	0.016	0.038	0.023
ROA	Laba Bersih / Total Aset*100%	0.01	0.02	0.01
ROE	Laba Bersih / Ekuitas *100%	0.02	0.04	0.03
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-1.71	-2.23	-2.79
Assets Turnover	Penjualan Bersih / Total Aset	0.65	0.61	0.60
AR Turnover	Penjualan bersih / Rata-rata Piutang	1.71	2.24	2.89
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	145.53	30.03	36.07
EPS		4.81	9.59	7.43
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	2.0	2.5	2.3
	P BV = Harga saham / BVPS	349.96	117.11	116.74



Saldo laba (akumulasi kerugian)										
Saldo laba yang telah ditentukan penggunaannya	Rp33.000	Rp33.000	Rp33.000	Rp0	0.00%	Rp0	0.00%	0.11%	0.09%	0.08%
Saldo laba yang belum ditentukan penggunaannya	Rp23.161.160	Rp24.963.417	Rp26.138.602	Rp1.802.257	7.78%	Rp1.175.185	4.71%	74.33%	70.43%	65.60%
<b>Ekuitas yang diatribusikan kepada pemilik entitas induk</b>	<b>Rp23.333.031</b>	<b>Rp25.135.288</b>	<b>Rp26.310.473</b>	<b>Rp1.802.257</b>	<b>7.72%</b>	<b>Rp1.175.185</b>	<b>4.68%</b>	<b>74.88%</b>	<b>70.91%</b>	<b>66.03%</b>
Kepentingan non-pengendali	Rp16.652	Rp14.711	Rp16.741	-Rp1.941	-11.66%	Rp2.030	13.80%	0.05%	0.04%	0.04%
<b>Jumlah ekuitas</b>	<b>Rp23.349.683</b>	<b>Rp25.149.999</b>	<b>Rp26.327.214</b>	<b>Rp1.800.316</b>	<b>7.71%</b>	<b>Rp1.177.215</b>	<b>4.68%</b>	<b>74.94%</b>	<b>70.95%</b>	<b>66.07%</b>
<b>Jumlah liabilitas dan ekuitas</b>	<b>Rp31.159.291</b>	<b>Rp35.446.051</b>	<b>Rp39.847.545</b>	<b>Rp4.286.760</b>	<b>13.76%</b>	<b>Rp4.401.494</b>	<b>12.42%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Charoen Pokphand Indonesia Tbk(CPIN)	ANALISIS KOMPARATIF								ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022	
				Rp	%	Rp	%				
Penjualan dan pendapatan usaha	Rp42.518.782	Rp51.698.249	Rp56.867.544	Rp9.179.467	21.59%	Rp5.169.295	10.00%	100.00%	100.00%	100.00%	
Beban pokok penjualan dan pendapatan	-Rp34.263.799	-Rp43.559.424	-Rp48.723.504	-Rp9.295.625	27.13%	-Rp5.164.080	11.86%	-80.59%	-84.26%	-85.68%	
<b>LABA BRUTO</b>	<b>Rp8.254.983</b>	<b>Rp8.138.825</b>	<b>Rp8.144.040</b>	<b>-Rp116.158</b>	<b>-1.41%</b>	<b>Rp5.215</b>	<b>0.06%</b>	<b>19.41%</b>	<b>15.74%</b>	<b>14.32%</b>	
Beban penjualan	-Rp1.280.330	-Rp1.762.240	-Rp2.129.885	-Rp481.910	37.64%	-Rp367.645	20.86%	-3.01%	-3.41%	-3.75%	
Beban umum dan administrasi	-Rp1.603.115	-Rp1.766.260	-Rp1.828.310	-Rp163.145	10.18%	-Rp62.050	3.51%	-3.77%	-3.42%	-3.22%	
Pendapatan keuangan	Rp66.601	Rp39.843	Rp21.555	-Rp26.758	-40.18%	-Rp18.288	-45.90%	0.16%	0.08%	0.04%	
Beban keuangan	-Rp443.233	-Rp328.551	-Rp420.306	Rp114.682	-25.87%	-Rp91.755	27.93%	-1.04%	-0.64%	-0.74%	
Keuntungan (kerugian) selisih kurs mata uang asing	Rp6.448	-Rp12.110	-Rp48.469	-Rp18.558	-287.81%	-Rp36.359	300.24%	0.02%	-0.02%	-0.09%	
Pendapatan lainnya	Rp191.993	Rp533.967	Rp513.963	Rp341.974	178.12%	-Rp20.004	-3.75%	0.45%	1.03%	0.90%	
Beban lainnya	-Rp406.066	-Rp299.409	-Rp433.596	Rp106.657	-26.27%	-Rp134.187	44.82%	-0.96%	-0.58%	-0.76%	
Keuntungan (kerugian) lainnya	-Rp19.583	Rp89.481	-Rp281.812	Rp109.064	-556.93%	-Rp371.293	-414.94%	-0.05%	0.17%	-0.50%	
<b>Jumlah laba (rugi) sebelum pajak penghasilan</b>	<b>Rp4.767.698</b>	<b>Rp4.633.546</b>	<b>Rp3.537.180</b>	<b>-Rp134.152</b>	<b>-2.81%</b>	<b>-Rp1.096.366</b>	<b>-23.66%</b>	<b>11.21%</b>	<b>8.96%</b>	<b>6.22%</b>	
Pendapatan (beban) pajak	-Rp921.865	-Rp1.014.536	-Rp606.823	-Rp92.671	10.05%	Rp407.713	-40.19%	-2.17%	-1.96%	-1.07%	
<b>Laba tahun berjalan</b>	<b>Rp3.845.833</b>	<b>Rp3.619.010</b>	<b>Rp2.930.357</b>	<b>-Rp226.823</b>	<b>-5.90%</b>	<b>-Rp688.653</b>	<b>-19.03%</b>	<b>9.05%</b>	<b>7.00%</b>	<b>5.15%</b>	
Penghasilan komprehensif lain											
Pos yang tidak akan direklasifikasi ke laba rugi :											
Laba atas perubahan nilai wajar investasi saham	Rp1.270	Rp574	-Rp4.947	-Rp696	-54.80%	-Rp5.521	-961.85%	0.00%	0.00%	-0.01%	
Pengukuran kembali atas liabilitas imbalan kerja-neto pajak	-Rp33.371	Rp17.308	Rp22.789	Rp50.679	-151.87%	Rp5.481	31.67%	-0.08%	0.03%	0.04%	
<b>Jumlah penghasilan komprehensif tahun berjalan</b>	<b>Rp3.813.732</b>	<b>Rp3.636.892</b>	<b>Rp2.948.199</b>	<b>-Rp176.840</b>	<b>-4.64%</b>	<b>-Rp688.693</b>	<b>-18.94%</b>	<b>8.97%</b>	<b>7.03%</b>	<b>5.18%</b>	
<b>Jumlah penghasilan komprehensif tahun berjalan</b>	<b>Rp3.813.732</b>	<b>Rp3.636.892</b>	<b>Rp2.948.199</b>	<b>-Rp176.840</b>	<b>-4.64%</b>	<b>-Rp688.693</b>	<b>-18.94%</b>	<b>8.97%</b>	<b>7.03%</b>	<b>5.18%</b>	
Laba tahun berjalan yang dapat diatribusikan kepada:											
Pemilik entitas induk	Rp3.842.083	Rp3.620.961	Rp2.928.342	-Rp221.122	-5.76%	-Rp692.619	-19.13%	9.04%	7.00%	5.15%	
Kepentingan nonpengendali	Rp3.750	-Rp1.951	Rp2.015	-Rp5.701	-152.03%	Rp3.966	-203.28%	0.01%	0.00%	0.00%	
<b>TOTAL</b>	<b>Rp3.845.833</b>	<b>Rp3.619.010</b>	<b>Rp2.930.357</b>	<b>-Rp226.823</b>	<b>-5.90%</b>	<b>-Rp688.653</b>	<b>-19.03%</b>	<b>9.05%</b>	<b>7.00%</b>	<b>5.15%</b>	
Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada:											
Pemilik entitas induk	Rp3.810.031	Rp3.638.833	Rp2.946.169	-Rp171.198	-4.49%	-Rp692.664	-19.04%	8.96%	7.04%	5.18%	
Kepentingan nonpengendali	Rp3.701	-Rp1.941	Rp2.030	-Rp5.642	-152.45%	Rp3.971	-204.59%	0.01%	0.00%	0.00%	
<b>TOTAL</b>	<b>Rp3.813.732</b>	<b>Rp3.636.892</b>	<b>Rp2.948.199</b>	<b>-Rp176.840</b>	<b>-4.64%</b>	<b>-Rp688.693</b>	<b>-18.94%</b>	<b>8.97%</b>	<b>7.03%</b>	<b>5.18%</b>	
Laba per saham dasar yang dapat diatribusikan kepada pemilik entitas induk (Rupiah penuh)											
	234	221	179	-13	-5.56%	-42	-19.00%	0.00%	0.00%	0.00%	

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.53	2.01	1.78
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	13.531.815.94	15.715.059.02	18.031.435.11
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.50	0.23	0.20
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.33	-0.0012	-0.0011
Debt to Asset	Total Utang / Total Aset*100%	0.25	-0.083	-0.084
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.19	0.16	0.14
NPM	Laba Bersih / Penjualan*100%	0.09	0.07	0.05
ROA	Laba Bersih / Total Aset*100%	0.12	0.10	0.07
ROE	Laba Bersih / Ekuitas *100%	0.16	0.14	0.11
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-4.60	-5.85	-6.54
Assets Turnover	Penjualan Bersih / Total Aset	1.36	1.46	1.43
AR Turnover	Penjualan bersih / Rata-rata Piutang	24.04	29.24	32.16
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	27.88	26.92	31.56
EPS		234	221	179
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	0.0014	0.0015	0.0016
	P BV = Harga saham / BVPS	4.582.372.70	3.879.447.47	3.519.122.84

## Lampiran 20. Central Proteina Prima Tbk(CPRO)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Central Proteina Prima Tbk(CPRO)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>Aset</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp301.607	Rp98.125	Rp77.888	-Rp203.482	-67.47%	-Rp20.237	-20.62%	4.77%	1.52%	1.14%
Piutang usaha										
Pihak ketiga - neto	Rp461.222	Rp523.802	Rp623.433	Rp62.580	13.57%	Rp99.631	19.02%	7.29%	8.13%	9.12%
Pihak berelasi - neto	Rp16.683	Rp5.245	Rp5.509	-Rp11.438	-68.56%	Rp264	5.03%	0.26%	0.08%	0.08%
Piutang lain-lain -										
pihak ketiga - neto	Rp54.607	Rp4.231	Rp5.454	-Rp50.376	-92.25%	Rp1.223	28.91%	0.86%	0.07%	0.08%
Persediaan - neto	Rp777.216	Rp1.082.599	Rp1.339.589	Rp305.383	39.29%	Rp256.990	23.74%	12.29%	16.80%	19.60%
Aset biologis	Rp18.370	Rp16.660	Rp15.573	-Rp1.710	-9.31%	-Rp1.087	-6.52%	0.29%	0.26%	0.23%
Uang muka	Rp29.585	Rp11.085	Rp10.348	-Rp18.500	-62.53%	-Rp737	-6.65%	0.47%	0.17%	0.15%
Pajak dibayar di muka	Rp7.239	Rp764	Rp7.482	-Rp6.475	-89.45%	Rp6.718	879.32%	0.11%	0.01%	0.11%
Biaya dibayar di muka	Rp9.033	Rp11.537	Rp8.026	Rp2.504	27.72%	-Rp3.511	-30.43%	0.14%	0.18%	0.12%
Aset keuangan yang dibatasi penggunaannya	Rp23.293	Rp62.951	Rp64.058	Rp39.658	170.26%	Rp1.107	1.76%	0.37%	0.98%	0.94%
Aset lancar lainnya	Rp3.293	Rp1.754	Rp5.179	-Rp1.539	-46.74%	Rp3.425	195.27%	0.05%	0.03%	0.08%
<b>Total Aset Lancar</b>	<b>Rp1.702.148</b>	<b>Rp1.818.753</b>	<b>Rp2.162.539</b>	<b>Rp116.605</b>	<b>6.85%</b>	<b>Rp343.786</b>	<b>18.90%</b>	<b>26.91%</b>	<b>28.22%</b>	<b>31.65%</b>
<b>Aset Tidak Lancar</b>										
Piutang pihak berelasi - neto	Rp12.013	Rp8.107	Rp5.864	-Rp3.906	-32.51%	-Rp2.243	-27.67%	0.19%	0.13%	0.09%
Aset pajak tangguhan	Rp150.595	Rp142.928	Rp120.951	-Rp7.667	-5.09%	-Rp21.977	-15.38%	2.38%	2.22%	1.77%
Investasi pada saham	Rp56.295	Rp56.049	Rp57.600	-Rp246	-0.44%	Rp1.551	2.77%	0.89%	0.87%	0.84%
Aset hak guna - neto	Rp57.137	Rp66.312	Rp67.463	Rp9.175	16.06%	Rp1.151	1.74%	0.90%	1.03%	0.99%
Properti investasi	Rp225.355	Rp233.221	Rp253.483	Rp7.866	3.49%	Rp20.262	8.69%	3.56%	3.62%	3.71%
Aset tetap - neto	Rp4.000.926	Rp3.973.981	Rp3.971.104	-Rp26.945	-0.67%	-Rp2.877	-0.07%	63.24%	61.67%	58.11%
Tagihan pajak	Rp104.578	Rp124.727	Rp136.093	Rp20.149	19.27%	Rp11.366	9.11%	1.65%	1.94%	1.99%
Aset keuangan yang dibatasi penggunaannya	Rp0	Rp0	Rp28.941	Rp0	0.00%	Rp28.941	0.00%	0.00%	0.00%	0.42%
Aset tidak lancar lainnya	Rp17.246	Rp20.360	Rp29.699	Rp3.114	18.06%	Rp9.339	45.87%	0.27%	0.32%	0.43%
<b>Total Aset Tidak Lancar</b>	<b>Rp4.624.145</b>	<b>Rp4.625.685</b>	<b>Rp4.671.198</b>	<b>Rp1.540</b>	<b>0.03%</b>	<b>Rp45.513</b>	<b>0.98%</b>	<b>73.09%</b>	<b>71.78%</b>	<b>68.35%</b>
<b>Total Aset</b>	<b>Rp6.326.293</b>	<b>Rp6.444.438</b>	<b>Rp6.833.737</b>	<b>Rp118.145</b>	<b>1.87%</b>	<b>Rp389.299</b>	<b>6.04%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Liabilitas dan Ekuitas</b>										
<b>Liabilitas Jangka Pendek</b>										
Utang bank jangka pendek	Rp1.175.060	Rp1.129.874	Rp983.639	-Rp45.186	-3.85%	-Rp146.235	-12.94%	18.57%	17.53%	14.39%
Utang usaha										
Pihak ketiga	Rp642.883	Rp465.453	Rp470.489	-Rp177.430	-27.60%	Rp5.036	1.08%	10.16%	7.22%	6.88%
Pihak berelasi	Rp5.429	Rp3.503	Rp1.820	-Rp1.926	-35.48%	-Rp1.683	-48.04%	0.09%	0.05%	0.03%
Uang muka pelanggan	Rp17.702	Rp17.195	Rp57.514	-Rp507	-2.86%	Rp40.319	234.48%	0.28%	0.27%	0.84%
Utang lain-lain - pihak ketiga	Rp231.096	Rp135.509	Rp117.608	-Rp95.587	-41.36%	-Rp17.901	-13.21%	3.65%	2.10%	1.72%
Utang pajak	Rp49.561	Rp60.433	Rp41.153	Rp10.872	21.94%	-Rp19.280	-31.90%	0.78%	0.94%	0.60%
Beban akrual	Rp490.080	Rp87.580	Rp111.361	-Rp402.500	-82.13%	Rp23.781	27.15%	7.75%	1.36%	1.63%
Pendapatan dibayar dimuka	Rp1.245	Rp479	Rp467	-Rp766	-61.53%	-Rp12	-2.51%	0.02%	0.01%	0.01%
Liabilitas imbalan kerja jangka pendek	Rp79.677	Rp65.652	Rp48.526	-Rp14.025	-17.60%	-Rp17.126	-26.09%	1.26%	1.02%	0.71%
Bagian jangka panjang yang jatuh tempo dalam waktu satu tahun:										
Utang bank	Rp71.330	Rp23.434	Rp76.406	-Rp47.896	-67.15%	Rp52.972	226.05%	1.13%	0.36%	1.12%
Liabilitas sewa	Rp29.428	Rp29.286	Rp32.165	-Rp142	-0.48%	Rp2.879	9.83%	0.47%	0.45%	0.47%
Utang lain-lain	Rp0	Rp36.753	Rp40.518	Rp36.753	0.00%	Rp3.765	10.24%	0.00%	0.57%	0.59%
Utang obligasi	Rp2.291.573	Rp0	Rp0	-Rp2.291.573	-100.00%	Rp0	0.00%	36.22%	0.00%	0.00%
<b>Total Liabilitas Jangka Pendek</b>	<b>Rp5.085.064</b>	<b>Rp2.055.151</b>	<b>Rp1.981.666</b>	<b>-Rp3.029.913</b>	<b>-59.58%</b>	<b>-Rp73.485</b>	<b>-3.58%</b>	<b>80.38%</b>	<b>31.89%</b>	<b>29.00%</b>
<b>Liabilitas Jangka Panjang</b>										

Utang pihak berelasi	Rp205.662	Rp219.910	Rp239.456	Rp14.248	6.93%	Rp19.546	8.89%	3.25%	3.41%	3.50%
Liabilitas imbalan kerja jangka panjang	Rp297.284	Rp229.562	Rp218.776	-Rp67.722	-22.78%	-Rp10.786	-4.70%	4.70%	3.56%	3.20%
Bagian jangka panjang - setelah dikurangi bagian jatuh tempo dalam waktu satu tahun:										
Utang bank	Rp0	Rp10.000	Rp418.600	Rp10.000	0.00%	Rp408.600	4086.00%	0.00%	0.16%	6.13%
Liabilitas sewa	Rp29.508	Rp37.938	Rp35.196	Rp8.430	28.57%	-Rp2.742	-7.23%	0.47%	0.59%	0.52%
Pinjaman jangka panjang	Rp0	Rp1.016.644	Rp756.539	Rp1.016.644	0.00%	-Rp260.105	-25.58%	0.00%	15.78%	11.07%
Utang lain-lain	Rp1.191	Rp1.492	Rp1.672	Rp301	25.27%	Rp180	12.06%	0.02%	0.02%	0.02%
<b>Total Liabilitas Jangka Panjang</b>	<b>Rp533.645</b>	<b>Rp1.515.546</b>	<b>Rp1.670.239</b>	<b>Rp981.901</b>	<b>184.00%</b>	<b>Rp154.693</b>	<b>10.21%</b>	<b>8.44%</b>	<b>23.52%</b>	<b>24.44%</b>
<b>Total Liabilitas</b>	<b>Rp5.618.709</b>	<b>Rp3.570.697</b>	<b>Rp3.651.905</b>	<b>-Rp2.048.012</b>	<b>-36.45%</b>	<b>Rp81.208</b>	<b>2.27%</b>	<b>88.82%</b>	<b>55.41%</b>	<b>53.44%</b>
<b>Ekuitas</b>										
Modal saham - nilai nominal Seri A Rp100 dan Seri B Rp50 (angka penuh) per saham	Rp5.002.156	Rp5.002.156	Rp5.002.156	Rp0	0.00%	Rp0	0.00%	79.07%	77.62%	73.20%
Tambahan modal disetor	-Rp1.102.556	-Rp1.102.556	-Rp1.102.556	Rp0	0.00%	Rp0	0.00%	-17.43%	-17.11%	-16.13%
Selisih nilai transaksi dengan kepentingan nonpengendali	Rp249.041	Rp249.041	Rp249.041	Rp0	0.00%	Rp0	0.00%	3.94%	3.86%	3.64%
Komponen ekuitas lainnya	Rp2.923.056	Rp2.852.754	Rp2.778.728	-Rp70.302	-2.41%	-Rp74.026	-2.59%	46.20%	44.27%	40.66%
Saldo laba (akumulasi kerugian)										
Telah ditentukan penggunaannya	Rp100	Rp100	Rp100	Rp0	0.00%	Rp0	0.00%	0.00%	0.00%	0.00%
Belum ditentukan penggunaannya	-Rp6.366.727	-Rp4.130.191	-Rp3.748.372	Rp2.236.536	-35.13%	Rp381.819	-9.24%	-100.64%	-64.09%	-54.85%
Kepentingan Nonpengendali	Rp2.514	Rp2.437	Rp2.735	-Rp77	-3.06%	Rp298	12.23%	0.04%	0.04%	0.04%
<b>Total Ekuitas</b>	<b>Rp707.584</b>	<b>Rp2.873.741</b>	<b>Rp3.181.832</b>	<b>Rp2.166.157</b>	<b>306.13%</b>	<b>Rp308.091</b>	<b>10.72%</b>	<b>11.18%</b>	<b>44.59%</b>	<b>46.56%</b>
<b>Total Liabilitas dan Ekuitas</b>	<b>Rp6.326.293</b>	<b>Rp6.444.438</b>	<b>Rp6.833.737</b>	<b>Rp118.145</b>	<b>1.87%</b>	<b>Rp389.299</b>	<b>6.04%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Central Proteina Prima Tbk(CPRO)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
Penjualan neto	Rp7.573.506	Rp8.028.078	Rp8.242.343	Rp454.572	6.00%	Rp214.265	2.67%	100.00%	100.00%	100.00%
Beban pokok penjualan	-Rp6.228.003	-Rp6.533.173	-Rp6.597.640	-Rp305.170	4.90%	-Rp64.467	0.99%	-82.23%	-81.38%	-80.05%
<b>Laba Bruto</b>	<b>Rp1.345.503</b>	<b>Rp1.494.905</b>	<b>Rp1.644.703</b>	<b>Rp149.402</b>	<b>11.10%</b>	<b>Rp149.798</b>	<b>10.02%</b>	<b>17.77%</b>	<b>18.62%</b>	<b>19.95%</b>
Kerugian yang timbul dari perubahan nilai wajar aset biologis	Rp7.091	-Rp2.463	-Rp3.110	-Rp9.554	-134.73%	-Rp647	26.27%	0.09%	-0.03%	-0.04%
Beban penjualan	-Rp236.352	-Rp286.189	-Rp353.098	-Rp49.837	21.09%	-Rp66.909	23.38%	-3.12%	-3.56%	-4.28%
Beban umum dan administrasi	-Rp449.104	-Rp430.799	-Rp444.912	Rp18.305	-4.08%	-Rp14.113	3.28%	-5.93%	-5.37%	-5.40%
Beban operasi lain	-Rp89.452	-Rp26.859	-Rp76.460	Rp62.593	-69.97%	-Rp49.601	184.67%	-1.18%	-0.33%	-0.93%
Penghasilan operasi lain	Rp40.635	Rp69.380	Rp38.441	Rp28.745	70.74%	-Rp30.939	-44.59%	0.54%	0.86%	0.47%
<b>Laba Usaha</b>	<b>Rp18.321</b>	<b>Rp817.975</b>	<b>Rp805.564</b>	<b>Rp199.654</b>	<b>32.29%</b>	<b>Rp12.411</b>	<b>-1.52%</b>	<b>8.16%</b>	<b>10.19%</b>	<b>9.77%</b>
Penghasilan keuangan - neto	Rp8.044	Rp1.483	Rp1.504	-Rp6.561	-81.56%	Rp21	1.42%	0.11%	0.02%	0.02%
Beban keuangan	-Rp397.827	-Rp247.407	-Rp241.848	Rp150.420	-37.81%	Rp5.559	-2.25%	-5.25%	-3.08%	-2.93%
Kerugian selisih kurs atas pinjaman jangka panjang	Rp0	-Rp29.810	-Rp88.541	-Rp29.810	0.00%	-Rp58.731	197.02%	0.00%	-0.37%	-1.07%
Keuntungan penyelesaian utang obligasi - neto	-Rp33.143	Rp1.740.709	Rp0	Rp1.773.862	-5352.12%	-Rp1.740.709	-100.00%	-0.44%	21.68%	0.00%
<b>Laba Sebelum Pajak Penghasilan</b>	<b>Rp195.395</b>	<b>Rp2.282.950</b>	<b>Rp476.679</b>	<b>Rp2.087.555</b>	<b>1068.38%</b>	<b>-Rp1.806.271</b>	<b>-79.12%</b>	<b>2.58%</b>	<b>28.44%</b>	<b>5.78%</b>
Beban pajak penghasilan - neto	Rp186.031	-Rp73.637	-Rp102.701	-Rp259.668	-139.58%	-Rp29.064	39.47%	2.46%	-0.92%	-1.25%
<b>Laba Tahun Berjalan</b>	<b>Rp381.426</b>	<b>Rp2.209.313</b>	<b>Rp373.978</b>	<b>Rp1.827.887</b>	<b>479.22%</b>	<b>-Rp1.835.335</b>	<b>-83.07%</b>	<b>5.04%</b>	<b>27.52%</b>	<b>4.54%</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Surplus revaluasi tanah	Rp1.225	-Rp69.744	-Rp75.255	-Rp70.969	-5793.39%	-Rp5.511	7.90%	0.02%	-0.87%	-0.91%
Pengukuran kembali atas liabilitas imbalan kerja, neto setelah pajak	Rp7.842	Rp11.480	Rp8.158	Rp3.638	46.39%	-Rp3.322	-28.94%	0.10%	0.14%	0.10%
Kenaikan (penurunan) nilai wajar investasi pada saham, neto setelah pajak	Rp16.170	-Rp575	Rp1.210	-Rp16.745	-103.56%	Rp1.785	-310.43%	0.21%	-0.01%	0.01%

<b>ANALISIS LAPORAN KEUANGAN</b>				
<b>Rasio Keuangan</b>	<b>RUMUS</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.33	0.88	1.09
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	1.702.147.85	1.818.752.47	2.162.538.32
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.06	0.05	0.04
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	7.94	1.24	1.15
Debt to Asset	Total Utang / Total Aset*100%	0.89	0.55	0.53
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.18	0.19	0.20
NPM	Laba Bersih / Penjualan*100%	0.050	0.275	0.045
ROA	Laba Bersih / Total Aset*100%	0.06	0.34	0.05
ROE	Laba Bersih / Ekuitas *100%	0.54	0.77	0.12
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-5.84	-6.13	-6.19
Assets Turnover	Penjualan Bersih / Total Aset	1.20	1.25	1.21
AR Turnover	Penjualan bersih / Rata-rata Piutang	13.89	14.72	15.12
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	7.81	2.56	8.41
EPS		6.4	37.1	6.3
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	0.000012	0.000048	0.000053
	P BV = Harga saham / BVPS	4.209.562.60	1.969.341.14	992.301.38

## Lampiran 21. PT Cisadane Sawit Raya Tbk(CSRA)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Cisadane Sawit Raya Tbk(CSRA)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset lancar</b>										
Kas dan setara kas	Rp41.851.641.273	Rp365.501.446.520	Rp263.734.075.819	Rp323.649.805.247	773.33%	-Rp101.767.370.701	-27.84%	2.99%	20.85%	14.37%
<b>Putang usaha</b>										
Putang usaha pihak ketiga	Rp5.817.799.383	Rp7.746.858.586	Rp13.975.631.725	Rp1.929.059.203	33.16%	Rp6.228.773.139	80.40%	0.42%	0.44%	0.76%
<b>Putang lainnya</b>										
Putang lainnya pihak ketiga	Rp4.162.683.313	Rp5.828.360.202	Rp3.976.029.529	Rp1.665.676.889	40.01%	-Rp1.852.330.673	-31.78%	0.30%	0.33%	0.22%
Persediaan lancar lainnya	Rp19.796.009.973	Rp24.918.628.687	Rp36.773.035.909	Rp5.122.618.714	25.88%	Rp11.854.407.222	47.57%	1.42%	1.42%	2.00%
Uang muka lancar atas pembelian aset tetap	Rp17.058.871.681	Rp41.951.312.113	Rp83.598.195.579	Rp24.892.440.432	145.92%	Rp41.646.883.466	99.27%	1.22%	2.39%	4.56%
Pajak dibayar dimuka lancar	Rp12.847.298.443	Rp8.340.555.370	Rp4.149.333.866	-Rp4.506.743.073	-35.08%	-Rp4.191.221.504	-50.25%	0.92%	0.48%	0.23%
Aset non-keuangan lancar lainnya	Rp102.026.620.939	Rp116.642.987.925	Rp96.321.367.990	Rp14.616.366.986	14.33%	-Rp20.321.619.935	-17.42%	7.30%	6.65%	5.25%
<b>JUMLAH ASET LANCAR</b>	<b>Rp203.560.925.005</b>	<b>Rp570.930.149.403</b>	<b>Rp502.527.670.417</b>	<b>Rp367.269.224.398</b>	<b>180.47%</b>	<b>-Rp68.402.478.986</b>	<b>-11.98%</b>	<b>14.55%</b>	<b>32.56%</b>	<b>27.38%</b>
<b>Aset tidak lancar</b>										
Putang tidak lancar lainnya pihak berelasi	Rp25.517.138.917	Rp2.848.818.098	Rp11.673.450.599	-Rp22.668.320.819	-88.84%	Rp8.824.632.501	309.76%	1.82%	0.16%	0.64%
Aset pajak tangguhan	Rp2.872.761.357	Rp0	Rp0	-Rp2.872.761.357	-100.00%	Rp0	0.00%	0.21%	0.00%	0.00%
Persediaan tidak lancar lainnya	Rp5.622.938.468	Rp8.974.876.210	Rp10.504.267.888	Rp3.351.937.742	59.61%	Rp1.529.391.678	17.04%	0.40%	0.51%	0.57%
Tanaman perkebunan menghasilkan	Rp272.390.085.800	Rp545.192.505.277	Rp535.230.750.368	-Rp27.197.580.523	-4.75%	-Rp9.961.754.909	-1.83%	40.93%	31.10%	29.16%
Tanaman perkebunan belum menghasilkan	Rp123.829.368.991	Rp151.360.199.689	Rp172.854.629.765	Rp27.530.830.698	22.23%	Rp21.494.430.076	14.20%	8.85%	8.63%	9.42%
Perkebunan plasma	Rp28.474.125.064	Rp35.226.687.824	Rp44.219.927.218	Rp6.752.562.760	23.71%	Rp8.993.239.394	25.53%	2.04%	2.01%	2.41%
Properti investasi	Rp679.351.000	Rp679.351.000	Rp679.351.000	Rp0	0.00%	Rp0	0.00%	0.05%	0.04%	0.04%
Aset tetap	Rp420.253.210.357	Rp422.834.602.004	Rp542.534.101.779	Rp2.581.391.647	0.61%	Rp119.699.499.775	28.31%	30.05%	24.12%	29.56%
Goodwill	Rp14.674.920.921	Rp14.674.920.921	Rp14.674.920.921	Rp0	0.00%	Rp0	0.00%	1.05%	0.84%	0.80%
Aset pengampunan pajak tidak lancar	Rp693.695.417	Rp518.739.583	Rp354.927.083	-Rp174.955.834	-25.22%	-Rp163.812.500	-31.58%	0.05%	0.03%	0.02%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp1.195.007.596.292</b>	<b>Rp1.182.310.700.606</b>	<b>Rp1.332.726.326.621</b>	<b>-Rp12.696.895.686</b>	<b>-1.06%</b>	<b>Rp150.415.626.015</b>	<b>12.72%</b>	<b>85.46%</b>	<b>67.44%</b>	<b>72.62%</b>
<b>Jumlah aset</b>	<b>Rp1.398.568.521.297</b>	<b>Rp1.753.240.850.009</b>	<b>Rp1.835.253.997.038</b>	<b>Rp354.672.328.712</b>	<b>25.36%</b>	<b>Rp82.013.147.029</b>	<b>4.68%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp0	Rp100.000.000.000	Rp50.000.000.000	Rp100.000.000.000	0.00%	-Rp50.000.000.000	-50.00%	0.00%	5.70%	2.72%
<b>Utang usaha</b>										
Utang usaha pihak ketiga	Rp32.796.958.272	Rp22.327.732.116	Rp47.226.186.261	-Rp10.469.226.156	-31.92%	Rp24.898.454.145	111.51%	2.35%	1.27%	2.57%
<b>Utang lainnya</b>										
Utang lainnya pihak ketiga	Rp18.409.512.513	Rp10.257.540.633	Rp12.772.370.533	-Rp8.151.971.880	-44.28%	Rp2.514.829.900	24.52%	1.32%	0.59%	0.70%
Uang muka pelanggan jangka pendek pihak ketiga	Rp13.975.000	Rp7.550.000	Rp0	-Rp6.425.000	-45.97%	-Rp7.550.000	-100.00%	0.00%	0.00%	0.00%
Liabilitas keuangan jangka pendek lainnya	Rp0	Rp381.543.637	Rp1.892.512.763	Rp381.543.637	0.00%	Rp1.510.969.126	396.01%	0.00%	0.02%	0.10%
Beban akrual jangka pendek	Rp10.666.144.168	Rp10.206.243.260	Rp12.527.075.584	-Rp459.900.908	-4.31%	Rp2.320.832.324	22.74%	0.76%	0.58%	0.68%
Utang pajak	Rp15.525.997.858	Rp41.372.656.493	Rp37.638.634.875	Rp25.846.658.635	166.47%	-Rp3.734.021.618	-9.03%	1.11%	2.36%	2.05%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp184.917.846.252	Rp76.471.400.841	Rp85.850.000.000	-Rp108.446.445.411	-58.85%	Rp9.378.599.159	12.26%	13.22%	4.36%	4.68%
Liabilita sewa pembiayaan	Rp1.663.537.833	Rp2.319.042.223	Rp3.340.131.215	Rp655.504.390	39.40%	Rp1.021.088.992	44.03%	0.12%	0.13%	0.18%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp263.993.971.896</b>	<b>Rp263.343.709.203</b>	<b>Rp251.246.911.231</b>	<b>-Rp650.262.693</b>	<b>-0.25%</b>	<b>-Rp12.096.797.972</b>	<b>-4.59%</b>	<b>18.88%</b>	<b>15.02%</b>	<b>13.69%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp19.680.715.695	Rp36.830.991.830	Rp33.783.062.702	Rp17.150.276.135	87.14%	-Rp3.047.929.128	-8.28%	1.41%	2.10%	1.84%
Utang pihak berelasi jangka panjang	Rp33.225.000.000	Rp33.225.000.000	Rp33.225.000.000	Rp0	0.00%	Rp0	0.00%	2.38%	1.90%	1.81%
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp448.431.018.838	Rp585.882.000.000	Rp500.032.000.000	Rp137.450.981.162	30.65%	-Rp85.850.000.000	-14.65%	32.06%	33.42%	27.25%
Liabilita sewa pembiayaan	Rp1.211.026.838	Rp1.467.796.257	Rp3.009.131.827	Rp256.769.419	21.20%	Rp1.541.335.570	105.01%	0.09%	0.08%	0.16%
Kewajiban imbalan pasca kerja jangka panjang	Rp59.745.318.564	Rp51.097.063.589	Rp50.273.361.059	-Rp8.648.254.975	-14.48%	-Rp823.702.530	-1.61%	4.27%	2.91%	2.74%
Liabilitas keuangan jangka panjang lainnya	Rp0	Rp101.429.665	Rp572.649.180	Rp101.429.665	0.00%	Rp471.219.515	464.58%	0.00%	0.01%	0.03%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp662.293.079.935</b>	<b>Rp708.604.281.341</b>	<b>Rp620.895.204.768</b>	<b>Rp146.311.201.406</b>	<b>26.02%</b>	<b>-Rp87.709.076.573</b>	<b>-12.38%</b>	<b>40.20%</b>	<b>40.42%</b>	<b>33.83%</b>
<b>Jumlah liabilitas</b>	<b>Rp826.287.051.831</b>	<b>Rp971.947.990.544</b>	<b>Rp872.142.115.999</b>	<b>Rp145.660.938.713</b>	<b>17.63%</b>	<b>-Rp99.805.874.545</b>	<b>-10.27%</b>	<b>59.08%</b>	<b>55.44%</b>	<b>47.52%</b>
<b>Ekuitas</b>										
Saham biasa	Rp205.000.000.000	Rp205.000.000.000	Rp205.000.000.000	Rp0	0.00%	Rp0	0.00%	14.66%	11.69%	11.17%
Tambahan modal disetor	-Rp259.618.166.987	-Rp259.618.166.987	-Rp259.618.166.987	Rp0	0.00%	Rp0	0.00%	-18.56%	-14.81%	-14.15%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp0	Rp0	Rp2.600.000.000	Rp0	0.00%	Rp2.600.000.000	0.00%	0.00%	0.00%	0.14%
Belum ditentukan penggunaannya	Rp628.884.636.453	Rp835.896.026.452	Rp1.015.115.048.026	Rp209.011.389.999	33.34%	Rp179.219.021.574	21.44%	44.82%	47.68%	55.31%
Kepentingan non-pengendali	Rp15.000.000	Rp15.000.000	Rp15.000.000	Rp0	0.00%	Rp0	0.00%	0.00%	0.00%	0.00%
<b>JUMLAH EKUITAS</b>	<b>Rp572.821.469.466</b>	<b>Rp781.292.859.465</b>	<b>Rp963.111.881.039</b>	<b>Rp209.011.389.999</b>	<b>36.52%</b>	<b>Rp181.819.021.574</b>	<b>23.27%</b>	<b>40.92%</b>	<b>44.56%</b>	<b>52.48%</b>
<b>Jumlah liabilitas dan ekuitas</b>	<b>Rp1.398.568.521.297</b>	<b>Rp1.753.240.850.009</b>	<b>Rp1.835.253.997.038</b>	<b>Rp354.672.328.712</b>	<b>25.36%</b>	<b>Rp82.013.147.029</b>	<b>4.68%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Cisadane Sawit Raya Tbk(CSRA)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 → 2021		2021 → 2022		2020	2021	2022
				Rp	%	Rp	%			
Penjualan dan pendapatan usaha	Rp607.253.410.714	Rp895.867.536.708	Rp970.572.083.452	Rp288.614.125.994	47.53%	Rp74.704.546.744	8.34%	100.00%	100.00%	100.00%
Beban pokok penjualan dan pendapatan	-Rp341.326.332.910	-Rp388.135.360.514	-Rp398.812.740.162	-Rp46.809.027.604	13.71%	-Rp10.677.379.648	2.75%	-56.21%	-43.33%	-41.09%
<b>Jumlah laba bruto</b>	<b>Rp265.927.077.804</b>	<b>Rp507.732.176.194</b>	<b>Rp571.759.343.290</b>	<b>Rp241.805.098.390</b>	<b>90.93%</b>	<b>Rp64.027.167.096</b>	<b>12.61%</b>	<b>43.79%</b>	<b>56.67%</b>	<b>58.91%</b>
Beban umum dan administrasi	-Rp118.206.172.143	-Rp119.181.537.740	-Rp175.585.629.496	-Rp975.365.597	0.83%	-Rp56.404.091.756	47.33%	-19.47%	-13.30%	-18.09%
Pendapatan keuangan	Rp1.995.040.466	Rp2.839.696.306	Rp6.051.547.025	Rp844.655.840	42.34%	Rp3.211.850.719	113.11%	0.33%	0.32%	0.62%
Beban keuangan	-Rp64.252.825.921	-Rp73.737.126.496	-Rp50.138.090.195	-Rp9.484.300.575	14.76%	Rp23.599.036.301	-32.00%	-10.58%	-8.23%	-5.17%
Keuntungan (kerugian) selisih kurs mata uang asing	Rp35.153.969	Rp11.919.532	Rp106.810.398	-Rp23.234.437	-6.09%	Rp94.890.866	796.10%	0.01%	0.00%	0.01%
Pendapatan lainnya	-Rp691.820.045	-Rp796.098.113	-Rp2.248.807.003	-Rp106.278.068	15.36%	-Rp1.450.708.890	181.77%	-0.11%	-0.09%	-0.23%
Beban lainnya	-Rp631.249.187	-Rp172.480.900	-Rp743.025.906	Rp458.768.287	-72.68%	-Rp570.545.006	330.79%	-0.10%	-0.02%	-0.08%
Keuntungan (kerugian) lainnya	Rp6.256.483.145	Rp20.431.166.620	-Rp19.502.781.678	Rp14.174.683.475	226.56%	-Rp39.933.948.298	-195.46%	1.03%	2.28%	-2.01%
<b>Jumlah laba (rugi) sebelum pajak penghasilan</b>	<b>Rp90.431.688.088</b>	<b>Rp337.125.715.403</b>	<b>Rp329.699.366.435</b>	<b>Rp246.694.027.315</b>	<b>272.80%</b>	<b>-Rp7.426.348.968</b>	<b>-2.20%</b>	<b>14.89%</b>	<b>37.63%</b>	<b>33.97%</b>
Pendapatan (beban) pajak	-Rp18.065.038.750	-Rp77.475.426.606	-Rp77.292.697.704	-Rp59.410.387.856	328.87%	Rp182.728.902	-0.24%	-2.97%	-8.65%	-7.96%
<b>JUMLAH LABA SEBELUM PROFORMA DAMPAK TRANSAKSI RESTRUKTURISASI ENTITAS SEPENGENDALI</b>	<b>Rp72.366.649.338</b>	<b>Rp259.650.288.797</b>	<b>Rp252.406.668.731</b>	<b>Rp187.283.639.459</b>	<b>258.80%</b>	<b>-Rp7.243.620.066</b>	<b>-2.79%</b>	<b>11.92%</b>	<b>28.98%</b>	<b>26.01%</b>
LABA TAHUN BERJALAN PENGHASILAN KOMPREHENSIF LAIN										
Item yang Tidak Akan Direklasifikasi ke Laba Rugi:										
Pengukuran Kembali atas Liabilitas Imbalan Kerja	-Rp12.206.353.176	Rp783.463.081	Rp1.490.195.953	Rp12.989.816.257	-106.42%	Rp706.732.872	90.21%	-2.01%	0.09%	0.15%
Pajak Penghasilan Terkait	Rp2.685.397.699	-Rp172.361.879	-Rp327.843.110	-Rp2.857.759.578	-106.42%	-Rp155.481.231	90.21%	0.44%	-0.02%	-0.03%
<b>JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp62.845.693.861</b>	<b>Rp260.261.389.999</b>	<b>Rp253.569.021.574</b>	<b>Rp197.415.696.138</b>	<b>314.13%</b>	<b>-Rp6.692.368.425</b>	<b>-2.57%</b>	<b>10.35%</b>	<b>29.05%</b>	<b>26.13%</b>
LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp72.366.649.338	Rp259.650.288.797	Rp252.406.668.731	Rp187.283.639.459	258.80%	-Rp7.243.620.066	-2.79%	11.92%	28.98%	26.01%
<b>TOTAL</b>	<b>Rp72.366.649.338</b>	<b>Rp259.650.288.797</b>	<b>Rp252.406.668.731</b>	<b>Rp187.283.639.459</b>	<b>258.80%</b>	<b>-Rp7.243.620.066</b>	<b>-2.79%</b>	<b>11.92%</b>	<b>28.98%</b>	<b>26.01%</b>
TOTAL LABA KOMPREHENSIF TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp62.845.693.861	Rp260.261.389.999	Rp253.569.021.574	Rp197.415.696.138	314.13%	-Rp6.692.368.425	-2.57%	10.35%	29.05%	26.13%
<b>TOTAL</b>	<b>Rp62.845.693.861</b>	<b>Rp260.261.389.999</b>	<b>Rp253.569.021.574</b>	<b>Rp197.415.696.138</b>	<b>314.13%</b>	<b>-Rp6.692.368.425</b>	<b>-2.57%</b>	<b>10.35%</b>	<b>29.05%</b>	<b>26.13%</b>
LABA TAHUN BERJALAN PER SAHAM DASAR	35	127	123	92	262.86%	-4	-3.15%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.77	2.17	2.00
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	203.560.925.004.93	570.930.149.402.91	502.527.670.416.85
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.16	1.39	1.05
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.44	1.24	0.91
Debt to Asset	Total Utang / Total Aset*100%	0.59	0.55	0.48
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.44	0.57	0.59
NPM	Laba Bersih / Penjualan*100%	0.10	0.29	0.26
ROA	Laba Bersih / Total Aset*100%	0.04	0.15	0.14
ROE	Laba Bersih / Ekuitas *100%	0.11	0.33	0.26
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-12.57	-14.29	-14.68
Assets Turnover	Penjualan Bersih / Total Aset	0.43	0.51	0.53
AR Turnover	Penjualan bersih / Rata-rata Piutang	66.15	97.59	105.73
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	10.74	3.94	4.63
EPS		35	127	123
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar P BV = Harga saham / BVPS	279.2	381.1	469.8
		1.35	1.31	1.21

Lampiran 22. PT Duta Intidaya Tbk(DAYA)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Duta Intidaya Tbk(DAYA)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset lancar</b>										
Kas dan setara kas	Rp77.293.608	Rp62.506.055	Rp70.034.665	-Rp14.787.553	-19.13%	Rp7.528.610	12.04%	10.91%	9.07%	10.19%
Aset keuangan lancar lainnya	Rp4.030.293	Rp6.150.524	Rp12.890.968	Rp2.120.231	52.61%	Rp6.740.444	109.59%	0.57%	0.89%	1.88%
Piutang usaha pihak ketiga	Rp41.781.940	Rp37.229.511	Rp41.453.266	-Rp4.552.429	-10.90%	Rp4.223.755	11.35%	5.90%	5.40%	6.03%
Persediaan lancar lainnya	Rp165.346.636	Rp208.873.098	Rp239.611.073	Rp43.526.462	26.32%	Rp30.737.975	14.72%	23.34%	30.31%	34.85%
Biaya dibayar dimuka lancar	Rp9.134.607	Rp5.765.447	Rp6.333.357	-Rp3.369.160	-36.88%	Rp567.910	9.85%	1.29%	0.84%	0.92%
Pajak dibayar dimuka lancar	Rp17.155.067	Rp22.364.431	Rp35.804.074	Rp5.209.364	30.37%	Rp13.439.643	60.09%	2.42%	3.25%	5.21%
<b>JUMLAH ASET LANCAR</b>	<b>Rp314.742.151</b>	<b>Rp342.889.066</b>	<b>Rp406.127.403</b>	<b>Rp28.146.915</b>	<b>8.94%</b>	<b>Rp63.238.337</b>	<b>18.44%</b>	<b>44.42%</b>	<b>49.76%</b>	<b>59.07%</b>
<b>Aset tidak lancar</b>										
Jaminan tidak lancar	Rp0	Rp25.801.893	Rp20.812.266	Rp25.801.893	0.00%	-Rp4.989.627	-19.34%	0.00%	3.74%	3.03%
Aset keuangan tidak lancar lainnya	Rp26.513.631	Rp0	Rp0	-Rp26.513.631	-100.00%	Rp0	0.00%	3.74%	0.00%	0.00%
Aset pajak tangguhan	Rp11.276.596	Rp10.349.224	Rp8.665.576	-Rp927.372	-8.22%	-Rp1.683.648	-16.27%	1.59%	1.50%	1.26%
Aset tetap	Rp136.718.729	Rp310.084.521	Rp251.897.829	Rp173.365.792	126.80%	-Rp58.186.692	-18.76%	19.30%	45.00%	36.64%
Aset tidak lancar non-keuangan lainnya	Rp219.278.985	Rp0	Rp0	-Rp219.278.985	-100.00%	Rp0	0.00%	30.95%	0.00%	0.00%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp393.787.941</b>	<b>Rp346.235.638</b>	<b>Rp281.375.671</b>	<b>-Rp47.552.303</b>	<b>-12.08%</b>	<b>-Rp64.859.967</b>	<b>-18.73%</b>	<b>55.58%</b>	<b>50.24%</b>	<b>40.93%</b>
<b>JUMLAH ASET</b>	<b>Rp708.530.092</b>	<b>Rp689.124.704</b>	<b>Rp687.503.074</b>	<b>-Rp19.405.388</b>	<b>-2.74%</b>	<b>-Rp1.621.630</b>	<b>-0.24%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS</b>										
<b>Liabilitas jangka pendek</b>										
Pinjaman bank jangka pendek	Rp70.000.000	Rp171.000.000	Rp156.000.000	Rp101.000.000	144.29%	-Rp15.000.000	-8.77%	9.88%	24.81%	22.69%
<b>Utang usaha</b>										
Utang usaha pihak ketiga	Rp126.554.670	Rp159.838.066	Rp196.420.311	Rp33.283.396	26.30%	Rp36.582.245	22.89%	17.86%	23.19%	28.57%
Utang usaha pihak berelasi	Rp80.116.934	Rp14.739.497	Rp53.307.940	-Rp65.377.437	-81.60%	Rp38.568.443	261.67%	11.31%	2.14%	7.75%
<b>Utang lainnya</b>										
Utang lainnya pihak ketiga	Rp6.952.698	Rp527.451	Rp71.209	-Rp6.425.247	-92.41%	Rp243.758	46.21%	0.98%	0.08%	0.11%
Utang lainnya pihak berelasi	Rp57.881.942	Rp47.703.766	Rp61.647.150	-Rp10.178.176	-17.58%	Rp13.943.384	29.23%	8.17%	6.92%	8.97%
Liabilitas keuangan jangka pendek lainnya	Rp71.204.169	Rp78.586.802	Rp65.772.951	Rp7.382.633	10.37%	-Rp12.813.851	-16.31%	10.05%	11.40%	9.57%
Beban akrual jangka pendek	Rp32.943.224	Rp22.835.169	Rp23.952.805	-Rp10.108.055	-30.68%	Rp1.117.636	4.89%	4.65%	3.31%	3.48%
Liabilitas imbalan pasca kerja jangka pendek	Rp12.807.563	Rp13.481.883	Rp14.776.963	Rp674.320	5.27%	Rp1.295.080	9.61%	1.81%	1.96%	2.15%
Utang pajak	Rp1.713.168	Rp1.865.763	Rp1.934.206	Rp152.595	8.91%	Rp68.443	3.67%	0.24%	0.27%	0.28%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp460.174.368</b>	<b>Rp510.578.397</b>	<b>Rp574.583.535</b>	<b>Rp50.404.029</b>	<b>10.95%</b>	<b>Rp64.005.138</b>	<b>12.54%</b>	<b>64.95%</b>	<b>74.09%</b>	<b>83.58%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	Rp103.342.030	Rp81.541.941	Rp48.086.635	-Rp21.800.089	-21.10%	-Rp33.455.306	-41.03%	14.59%	11.83%	6.99%
Kewajiban imbalan pasca kerja jangka panjang	Rp24.870.122	Rp21.934.537	Rp19.397.560	-Rp2.935.585	-11.80%	-Rp2.536.977	-11.57%	3.51%	3.18%	2.82%
Liabilitas keuangan jangka panjang lainnya	Rp0	Rp3.126.117	Rp11.396.561	Rp3.126.117	0.00%	Rp8.270.444	264.56%	0.00%	0.45%	1.66%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp128.212.152</b>	<b>Rp106.602.595</b>	<b>Rp78.880.756</b>	<b>-Rp21.609.557</b>	<b>-16.85%</b>	<b>-Rp27.721.839</b>	<b>-26.00%</b>	<b>18.10%</b>	<b>15.47%</b>	<b>11.47%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp588.386.520</b>	<b>Rp617.180.992</b>	<b>Rp653.464.291</b>	<b>Rp28.794.472</b>	<b>4.89%</b>	<b>Rp36.283.299</b>	<b>5.88%</b>	<b>83.04%</b>	<b>89.56%</b>	<b>95.05%</b>
<b>Ekuitas</b>										
Saham biasa	Rp242.054.702	Rp242.054.702	Rp242.054.702	Rp0	0.00%	Rp0	0.00%	34.16%	35.12%	35.21%
Tambahan modal disetor	Rp58.590.452	Rp58.590.452	Rp58.590.452	Rp0	0.00%	Rp0	0.00%	8.27%	8.50%	8.52%
Saldo laba yang belum ditentukan penggunaannya	-Rp180.501.582	-Rp228.701.442	-Rp266.606.371	-Rp48.199.860	-26.70%	-Rp37.904.929	-16.57%	-25.48%	-33.19%	-38.78%
<b>JUMLAH EKUITAS</b>	<b>Rp120.143.572</b>	<b>Rp71.943.712</b>	<b>Rp34.038.783</b>	<b>-Rp48.199.860</b>	<b>-40.12%</b>	<b>-Rp37.904.929</b>	<b>-52.69%</b>	<b>16.96%</b>	<b>10.44%</b>	<b>4.95%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp708.530.092</b>	<b>Rp689.124.704</b>	<b>Rp687.503.074</b>	<b>-Rp19.405.388</b>	<b>-2.74%</b>	<b>-Rp1.621.630</b>	<b>-0.24%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Duta Intidaya Tbk(DAYA)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
Penjualan dan pendapatan usaha	Rp886.244.543	Rp971.296.065	Rp1.161.587.724	Rp85.051.522	9.60%	Rp190.291.659	19.59%	100.00%	100.00%	100.00%
Beban pokok penjualan dan pendapatan	-Rp555.006.158	-Rp604.509.841	-Rp732.326.989	-Rp49.503.683	8.92%	-Rp127.817.148	21.14%	-62.62%	-62.24%	-63.05%
<b>JUMLAH LABA BRUTO</b>	<b>Rp331.238.385</b>	<b>Rp366.786.224</b>	<b>Rp429.260.735</b>	<b>Rp35.547.839</b>	<b>10.73%</b>	<b>Rp62.474.511</b>	<b>17.03%</b>	<b>37.38%</b>	<b>37.76%</b>	<b>36.95%</b>
Beban umum dan administrasi	-Rp358.937.778	-Rp382.578.402	-Rp444.886.665	-Rp23.640.624	6.59%	-Rp62.308.263	16.29%	-40.50%	-39.39%	-38.30%
Pendapatan keuangan	Rp917.799	Rp1.122.814	Rp883.059	Rp205.015	22.34%	-Rp239.755	-21.35%	0.10%	0.12%	0.08%
Beban keuangan	-Rp18.594.664	-Rp27.219.184	-Rp21.943.045	-Rp8.624.520	46.38%	Rp5.276.139	-19.38%	-2.10%	-2.80%	-1.89%
Keuntungan (kerugian) selisih kurs mata uang asing	-Rp636.069	Rp131.464	-Rp1.852.596	Rp767.533	-120.67%	-Rp1.984.060	-1509.20%	-0.07%	0.01%	-0.16%
Pendapatan lainnya	Rp28.849	Rp0	Rp0	-Rp28.849	-100.00%	Rp0	0.00%	0.00%	0.00%	0.00%
Beban lainnya	Rp0	-Rp5.659.341	-Rp398.961	-Rp5.659.341	0.00%	Rp5.260.380	-92.95%	0.00%	-0.58%	-0.03%
<b>Laba (Rugi) sebelum pajak penghasilan</b>	<b>-Rp45.983.478</b>	<b>-Rp41.757.084</b>	<b>-Rp38.538.512</b>	<b>Rp4.226.394</b>	<b>-9.19%</b>	<b>Rp3.218.572</b>	<b>-7.71%</b>	<b>-5.19%</b>	<b>-4.30%</b>	<b>-3.32%</b>
Pendapatan (beban) pajak	-Rp2.833.521	-Rp4.292.339	-Rp1.086.086	-Rp1.458.818	51.48%	Rp3.206.253	-74.70%	-0.32%	-0.44%	-0.09%
<b>Jumlah laba (rugi) Bersih Tahun Berjalan</b>	<b>-Rp48.816.999</b>	<b>-Rp46.049.423</b>	<b>-Rp39.624.598</b>	<b>Rp2.767.576</b>	<b>-5.67%</b>	<b>Rp6.424.825</b>	<b>-13.95%</b>	<b>-5.51%</b>	<b>-4.74%</b>	<b>-3.41%</b>
<b>BEBAN KOMPREHENSIF LAIN</b>										
Pos yang tidak akan direklasifikasi ke Laba Rugi :										
Pengukuran kembali liabilitas imbalan kerja	-Rp929.340	Rp4.498.595	Rp2.716.192	Rp5.427.935	-584.06%	-Rp1.782.403	-39.62%	-0.10%	0.46%	0.23%
Pajak penghasilan terkait	Rp204.455	-Rp989.691	-Rp597.562	-Rp1.194.146	-584.06%	Rp392.129	-39.62%	0.02%	-0.10%	-0.05%
<b>Pajak berjalan</b>	<b>-Rp724.885</b>	<b>Rp3.508.904</b>	<b>Rp2.118.630</b>	<b>Rp4.233.789</b>	<b>-584.06%</b>	<b>-Rp1.390.274</b>	<b>-39.62%</b>	<b>-0.08%</b>	<b>0.36%</b>	<b>0.18%</b>
<b>(Rugi)/laba bersih per saham - dasar dan dilusian (nilai penuh)</b>	<b>-20.17</b>	<b>-21.36</b>	<b>-16.53</b>	<b>-1.19</b>	<b>5.90%</b>	<b>4.83</b>	<b>-22.61%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.68	0.67	0.71
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	314.742.150.64	342.889.065.59	406.127.402.58
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.17	0.1224	0.1219
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	4.90	8.58	19.20
Debt to Asset	Total Utang / Total Aset*100%	0.83	0.90	0.95
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.37	0.38	0.37
NPM	Laba Bersih / Penjualan*100%	-0.06	-0.05	-0.03
ROA	Laba Bersih / Total Aset*100%	-0.069	-0.067	-0.058
ROE	Laba Bersih / Ekuitas *100%	-0.41	-0.64	-1.16
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-2.71	-2.95	-3.58
Assets Turnover	Penjualan Bersih / Total Aset	1.25	1.41	1.69
AR Turnover	Penjualan bersih / Rata-rata Piutang	22.07	24.19	28.93
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	-19.34	-14.23	-12.83
EPS		-20.17	-21.36	-16.53
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	0.050	0.030	0.014
	P BV = Harga saham / BVPS	7.857.38	10.228.08	15.075.63

## Lampiran 23. Delta Djakarta Tbk(DLTA)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Delta Djakarta Tbk(DLTA)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp697.228.431	Rp812.799.484	Rp748.590.604	Rp115.571.053	16.58%	-Rp64.208.880	-7.90%	56.89%	62.11%	57.27%
Dana yang dibatasi penggunaannya lancar	Rp73.511.766	Rp71.827.018	Rp79.662.983	-Rp1.684.748	-2.29%	Rp7.835.965	10.91%	6.00%	5.49%	6.09%
<b>Piutang usaha</b>										
Piutang usaha pihak ketiga	Rp101.780.949	Rp88.805.365	Rp115.999.581	-Rp12.975.584	-12.75%	Rp27.194.216	30.62%	8.30%	6.79%	8.87%
Piutang usaha pihak berelasi	Rp0	Rp170.881	Rp209.122	Rp170.881	0.00%	Rp38.241	22.38%	0.00%	0.01%	0.02%
Piutang lainnya pihak berelasi	Rp34.836.665	Rp21.143.124	Rp18.083.990	-Rp13.693.541	-39.31%	-Rp3.059.134	-14.47%	2.84%	1.62%	1.38%
Persediaan lancar lainnya	Rp185.922.488	Rp173.367.092	Rp194.145.863	-Rp12.555.396	-6.75%	Rp20.778.771	11.99%	15.17%	13.25%	14.85%
Uang muka lancar lainnya	Rp10.525.398	Rp6.280.468	Rp8.720.677	-Rp4.244.930	-40.33%	Rp2.440.209	38.85%	0.86%	0.48%	0.67%
Klaim atas pengembalian pajak lancar	Rp26.159	Rp0	Rp0	-Rp26.159	-100.00%	Rp0	0.00%	0.00%	0.00%	0.00%
<b>JUMLAH ASET LANCAR</b>	<b>Rp1.103.831.856</b>	<b>Rp1.174.393.432</b>	<b>Rp1.165.412.820</b>	<b>Rp70.561.576</b>	<b>6.39%</b>	<b>-Rp8.980.612</b>	<b>-0.76%</b>	<b>90.07%</b>	<b>89.74%</b>	<b>89.15%</b>
<b>Aset tidak lancar</b>										
Piutang tidak lancar lainnya pihak ketiga	Rp7.278.409	Rp7.163.245	Rp6.653.317	-Rp115.164	-1.58%	-Rp509.928	-7.12%	0.59%	0.55%	0.51%
Aset keuangan tidak lancar lainnya	Rp272.549	Rp191.945	Rp989.684	-Rp80.604	-29.57%	Rp797.739	#####	0.02%	0.01%	0.08%
Pajak dibayar dimuka tidak lancar	Rp1.093.460	Rp0	Rp0	-Rp1.093.460	-100.00%	Rp0	0.00%	0.09%	0.00%	0.00%
Aset pajak tangguhan	Rp33.987.360	Rp42.822.437	Rp50.576.348	Rp8.835.077	26.00%	Rp7.753.911	18.11%	2.77%	3.27%	3.87%
Aset tetap	Rp79.117.279	Rp84.151.006	Rp83.554.198	Rp5.033.727	6.36%	-Rp596.808	-0.71%	6.46%	6.43%	6.39%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp121.749.057</b>	<b>Rp134.328.633</b>	<b>Rp141.773.547</b>	<b>Rp12.579.576</b>	<b>10.33%</b>	<b>Rp7.444.914</b>	<b>5.54%</b>	<b>9.93%</b>	<b>10.26%</b>	<b>10.85%</b>
<b>JUMLAH ASET</b>	<b>Rp1.225.580.913</b>	<b>Rp1.308.722.065</b>	<b>Rp1.307.186.367</b>	<b>Rp83.141.152</b>	<b>6.78%</b>	<b>-Rp1.535.698</b>	<b>-0.12%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
<b>Utang usaha</b>										
Utang usaha pihak ketiga	Rp35.222.225	Rp39.716.465	Rp43.861.916	Rp4.494.240	12.76%	Rp4.145.451	10.44%	2.87%	3.03%	3.36%
Utang usaha pihak berelasi	Rp484.615	Rp71.007	Rp708.405	-Rp413.608	-85.35%	Rp637.398	#####	0.04%	0.01%	0.05%
Utang dividen	Rp4.210.410	Rp4.610.430	Rp5.022.986	Rp400.020	9.50%	Rp412.556	8.95%	0.34%	0.35%	0.38%
Liabilitas keuangan jangka pendek lainnya	Rp19.241.588	Rp81.247.326	Rp64.583.617	Rp62.005.738	322.25%	-Rp16.663.709	-20.51%	1.57%	6.21%	4.94%
Beban akrual jangka pendek	Rp71.804.713	Rp94.960.474	Rp115.512.118	Rp23.155.761	32.25%	Rp20.551.644	21.64%	5.86%	7.26%	8.84%
Utang pajak	Rp15.738.213	Rp23.131.551	Rp24.467.349	Rp7.393.338	46.98%	Rp1.335.798	5.77%	1.28%	1.77%	1.87%
Utang pihak berelasi jangka pendek	Rp505.912	Rp469.553	Rp1.197.795	-Rp36.359	-7.19%	Rp728.242	#####	0.04%	0.04%	0.09%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp147.207.676</b>	<b>Rp244.206.806</b>	<b>Rp255.354.186</b>	<b>Rp96.999.130</b>	<b>65.89%</b>	<b>Rp11.147.380</b>	<b>4.56%</b>	<b>12.01%</b>	<b>18.66%</b>	<b>19.53%</b>
<b>Liabilitas jangka panjang</b>										
Kewajiban imbalan pasca kerja jangka panjang	Rp58.474.274	Rp54.341.242	Rp51.056.316	-Rp4.133.032	-7.07%	-Rp3.284.926	-6.04%	4.77%	4.15%	3.91%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp58.474.274</b>	<b>Rp54.341.242</b>	<b>Rp51.056.316</b>	<b>-Rp4.133.032</b>	<b>-7.07%</b>	<b>-Rp3.284.926</b>	<b>-6.04%</b>	<b>4.77%</b>	<b>4.15%</b>	<b>3.91%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp205.681.950</b>	<b>Rp298.548.048</b>	<b>Rp306.410.502</b>	<b>Rp92.866.098</b>	<b>45.15%</b>	<b>Rp7.862.454</b>	<b>2.63%</b>	<b>16.78%</b>	<b>22.81%</b>	<b>23.44%</b>
<b>Ekuitas</b>										
Saham biasa	Rp16.013.181	Rp16.013.181	Rp16.013.181	Rp0	0.00%	Rp0	0.00%	1.31%	1.22%	1.23%
Tambahan modal disetor	Rp19.015.656	Rp19.015.656	Rp19.015.656	Rp0	0.00%	Rp0	0.00%	1.55%	1.45%	1.45%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp13.000	Rp14.000	Rp15.000	Rp1.000	7.69%	Rp1.000	7.14%	0.00%	0.00%	0.00%
Belum ditentukan penggunaannya	Rp981.390.866	Rp971.721.552	Rp962.466.254	-Rp9.669.314	-0.99%	-Rp9.255.298	-0.95%	80.08%	74.25%	73.63%
Kepentingan non-pengendali	Rp3.466.260	Rp3.409.628	Rp3.265.774	-Rp56.632	-1.63%	-Rp143.854	-4.22%	0.28%	0.26%	0.25%
<b>JUMLAH EKUITAS</b>	<b>Rp1.019.898.963</b>	<b>Rp1.010.174.017</b>	<b>Rp1.000.775.865</b>	<b>-Rp9.724.946</b>	<b>-0.95%</b>	<b>-Rp9.398.152</b>	<b>-0.93%</b>	<b>83.22%</b>	<b>77.19%</b>	<b>76.56%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp1.225.580.913</b>	<b>Rp1.308.722.065</b>	<b>Rp1.307.186.367</b>	<b>Rp83.141.152</b>	<b>6.78%</b>	<b>-Rp1.535.698</b>	<b>-0.12%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Delta Jakarta Tbk(DLTA)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
Penjualan dan pendapatan usaha	Rp546.336.411	Rp681.205.785	Rp778.744.315	Rp134.869.374	24.69%	Rp97.538.530	14.32%	100.00%	100.00%	100.00%
Beban pokok penjualan dan pendapatan	-Rp179.156.903	-Rp204.614.850	-Rp235.763.528	-Rp25.457.947	14.21%	-Rp31.148.678	15.22%	-32.79%	-30.04%	-30.27%
<b>LABA KOTOR</b>	<b>Rp367.179.508</b>	<b>Rp476.590.935</b>	<b>Rp542.980.787</b>	<b>Rp109.411.427</b>	<b>29.80%</b>	<b>Rp66.389.852</b>	<b>13.93%</b>	<b>67.21%</b>	<b>69.96%</b>	<b>69.73%</b>
Beban penjualan	-Rp156.629.572	-Rp157.159.598	-Rp170.930.233	-Rp530.026	0.34%	-Rp13.770.635	8.76%	-28.67%	-23.07%	-21.95%
Beban umum dan administrasi	-Rp78.513.510	-Rp93.806.847	-Rp102.278.522	-Rp15.293.337	19.48%	-Rp8.471.675	9.03%	-14.37%	-13.77%	-13.13%
Pendapatan keuangan	Rp35.745.217	Rp20.878.774	Rp16.423.930	-Rp14.866.443	-41.59%	-Rp4.454.844	-21.34%	6.54%	3.06%	2.11%
Keuntungan (kerugian) lainnya	-Rp3.077.163	-Rp5.637.393	Rp8.015.698	-Rp2.560.230	83.20%	Rp13.653.091	-242.19%	-0.56%	-0.83%	1.03%
<b>LABA SEBELUM PAJAK</b>	<b>Rp164.704.480</b>	<b>Rp240.865.871</b>	<b>Rp294.211.660</b>	<b>Rp76.161.391</b>	<b>46.24%</b>	<b>Rp53.345.789</b>	<b>22.15%</b>	<b>30.15%</b>	<b>35.36%</b>	<b>37.78%</b>
Pendapatan (beban) pajak Neto	-Rp41.238.718	-Rp52.872.873	-Rp64.145.853	-Rp11.634.155	28.21%	-Rp11.272.980	21.32%	-7.55%	-7.76%	-8.24%
<b>LABA NETO TAHUN BERJALAN</b>	<b>Rp123.465.762</b>	<b>Rp187.992.998</b>	<b>Rp230.065.807</b>	<b>Rp64.527.236</b>	<b>52.26%</b>	<b>Rp42.072.809</b>	<b>22.38%</b>	<b>22.60%</b>	<b>27.60%</b>	<b>29.54%</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>										
Pos yang tidak akan direklasifikasi ke Laba Rugi:										
Pengukuran kembali liabilitas imbalan pasti	-Rp6.197.173	Rp3.136.947	Rp940.713	Rp9.334.120	-150.62%	-Rp2.196.234	-70.01%	-1.13%	0.46%	0.12%
Manfaat (beban) pajak terkait dengan pengukuran kembali atas program imbalan pasti	Rp1.324.072	-Rp690.128	-Rp206.957	-Rp2.014.200	-152.12%	Rp483.171	-70.01%	0.24%	-0.10%	-0.03%
<b>Total Penghasilan Komprehensif Lain Tahun berjalan, setelah pajak</b>	<b>-Rp4.873.101</b>	<b>Rp2.446.819</b>	<b>Rp733.756</b>	<b>Rp7.319.920</b>	<b>-150.21%</b>	<b>-Rp1.713.063</b>	<b>-70.01%</b>	<b>-0.89%</b>	<b>0.36%</b>	<b>0.09%</b>
<b>TOTAL PENGHASILAN KOMPREHENSIF PADA TAHUN BERJALAN</b>	<b>Rp118.592.661</b>	<b>Rp190.439.817</b>	<b>Rp230.799.563</b>	<b>Rp71.847.156</b>	<b>60.58%</b>	<b>Rp40.359.746</b>	<b>21.19%</b>	<b>21.71%</b>	<b>27.96%</b>	<b>29.64%</b>
Laba Neto yang dapat diatribusikan Kepada:										
Pemilik Entitas Induk	Rp124.038.395	Rp188.049.630	Rp230.209.661	Rp64.011.235	51.61%	Rp42.160.031	22.42%	22.70%	27.61%	29.56%
Kepentingan nonpengendali	-Rp572.633	-Rp56.632	-Rp143.854	Rp516.001	-90.11%	-Rp87.222	154.02%	-0.10%	-0.01%	-0.02%
<b>TOTAL</b>	<b>Rp123.465.762</b>	<b>Rp187.992.998</b>	<b>Rp230.065.807</b>	<b>Rp64.527.236</b>	<b>52.26%</b>	<b>Rp42.072.809</b>	<b>22.38%</b>	<b>22.60%</b>	<b>27.60%</b>	<b>29.54%</b>
Total Laba Komprehensif yang dapat diatribusikan Kepada:										
Pemilik Entitas Induk	Rp119.165.294	Rp190.496.449	Rp230.943.417	Rp71.331.155	59.86%	Rp40.446.968	21.23%	21.81%	27.96%	29.66%
Kepentingan nonpengendali	-Rp572.633	-Rp56.632	-Rp143.854	Rp516.001	-90.11%	-Rp87.222	154.02%	-0.10%	-0.01%	-0.02%
<b>TOTAL</b>	<b>Rp118.592.661</b>	<b>Rp190.439.817</b>	<b>Rp230.799.563</b>	<b>Rp71.847.156</b>	<b>60.58%</b>	<b>Rp40.359.746</b>	<b>21.19%</b>	<b>21.71%</b>	<b>27.96%</b>	<b>29.64%</b>
Laba dasar dan dilusikan per saham (dalam Rupiah penuh)										
	155	235	288	80	51.61%	53	22.55%	0.00%	0.00%	0.00%

<b>ANALISIS LAPORAN KEUANGAN</b>					
<b>Rasio Keuangan</b>	<b>RUMUS</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	7.50	4.81	4.56	
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	1.103.831.854.74	1.174.393.431.29	1.165.412.819.24	
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	4.74	3.33	2.93	
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%	0.20	0.30	0.31	
Debt to Asset	Total Utang / Total Aset*100%	0.168	0.228	0.234	
<b>Profitabilitas</b>					
GPM	Laba Kotor / Penjualan bersih*100%	0.67	0.70	0.70	
NPM	Laba Bersih / Penjualan*100%	0.23	0.28	0.30	
ROA	Laba Bersih / Total Aset*100%	0.10	0.14	0.18	
ROE	Laba Bersih / Ekuitas *100%	0.12	0.19	0.23	
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-0.97	-1.11	-1.28	
Assets Turnover	Penjualan Bersih / Total Aset	0.4	0.5	0.6	
AR Turnover	Penjualan bersih / Rata-rata Piutang	5.34	6.66	7.61	
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)	28.39	15.91	13.30	
EPS		155	235	288	
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	1.27	1.26	1.25	
	P BV = Harga saham / BVPS	3.454.17	2.964.31	3.064.15	

Lampiran 24. PT Diamond Food Indonesia Tbk(DMND)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Diamond Food Indonesia Tbk(DMND)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp1.195.995	Rp1.192.996	Rp1.026.119	-Rp2.999	-0.25%	-Rp166.877	-13.99%	21.05%	18.94%	14.92%
<b>Piutang usaha</b>										
Piutang usaha pihak ketiga	Rp913.991	Rp993.941	Rp985.129	Rp79.950	8.75%	-Rp8.812	-0.89%	16.09%	15.78%	14.32%
Persediaan lancar lainnya	Rp1.312.678	Rp1.417.084	Rp1.938.408	Rp104.406	7.95%	Rp521.324	36.79%	23.11%	22.50%	28.18%
Uang muka lancar lainnya	Rp150.660	Rp0	Rp0	-Rp150.660	-100.00%	Rp0	0.00%	2.65%	0.00%	0.00%
Pajak dibayar dimuka lancar	Rp8.231	Rp0	Rp0	-Rp8.231	-100.00%	Rp0	0.00%	0.14%	0.00%	0.00%
Aset non-keuangan lancar lainnya	Rp2.678	Rp361.253	Rp326.280	Rp358.575	13389.66%	-Rp34.973	-9.68%	0.05%	5.74%	4.74%
<b>JUMLAH ASET LANCAR</b>	<b>Rp3.584.233</b>	<b>Rp3.965.274</b>	<b>Rp4.275.936</b>	<b>Rp381.041</b>	<b>10.63%</b>	<b>Rp310.662</b>	<b>7.83%</b>	<b>63.10%</b>	<b>62.97%</b>	<b>62.17%</b>
<b>Aset tidak lancar</b>										
Investasi pada entitas asosiasi	Rp93.404	Rp82.597	Rp75.219	-Rp10.807	-11.57%	-Rp7.378	-8.93%	1.64%	1.31%	1.09%
Biaya dibayar dimuka tidak lancar	Rp2.697	Rp0	Rp0	-Rp2.697	-100.00%	Rp0	0.00%	0.05%	0.00%	0.00%
Aset pajak tangguhan	Rp18.697	Rp16.388	Rp9.814	-Rp2.309	-12.35%	-Rp6.574	-40.11%	0.33%	0.26%	0.14%
Aset tetap	Rp1.933.103	Rp2.171.055	Rp2.382.402	Rp237.952	12.31%	Rp211.347	9.73%	34.03%	34.48%	34.64%
Klaim atas pengembalian pajak tidak lancar	Rp10.685	Rp10.685	Rp20.838	Rp0	0.00%	Rp10.153	95.02%	0.19%	0.17%	0.30%
Aset takberwujud selain goodwill	Rp34.805	Rp0	Rp0	-Rp34.805	-100.00%	Rp0	0.00%	0.61%	0.00%	0.00%
Aset tidak lancar non-keuangan lainnya	Rp3.014	Rp51.288	Rp114.088	Rp48.274	1601.66%	Rp62.800	122.45%	0.05%	0.81%	1.66%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp2.096.405</b>	<b>Rp2.332.013</b>	<b>Rp2.602.361</b>	<b>Rp235.608</b>	<b>11.24%</b>	<b>Rp270.348</b>	<b>11.59%</b>	<b>36.90%</b>	<b>37.03%</b>	<b>37.83%</b>
<b>JUMLAH ASET</b>	<b>Rp5.680.638</b>	<b>Rp6.297.287</b>	<b>Rp6.878.297</b>	<b>Rp616.649</b>	<b>10.86%</b>	<b>Rp581.010</b>	<b>9.23%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Pinjaman bank jangka pendek	Rp40.000	Rp0	Rp170.000	-Rp40.000	-100.00%	Rp170.000	0.00%	0.70%	0.00%	2.47%
<b>Utang usaha</b>										
Utang usaha pihak ketiga	Rp660.377	Rp946.044	Rp992.117	Rp285.667	43.26%	Rp46.073	4.87%	11.63%	15.02%	14.42%
Utang usaha pihak berelasi	Rp64.851	Rp81.957	Rp72.793	Rp17.106	26.38%	-Rp9.164	-11.18%	1.14%	1.30%	1.06%
Uang muka pelanggan jangka pendek pihak ketiga	Rp12.936	Rp13.797	Rp18.687	Rp861	6.66%	Rp4.890	35.44%	0.23%	0.22%	0.27%
Utang pajak	Rp26.447	Rp42.302	Rp26.690	Rp15.855	59.95%	-Rp15.612	-36.91%	0.47%	0.67%	0.39%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Liabilitas sewa pembiayaan	Rp17.882	Rp22.392	Rp32.104	Rp4.510	25.22%	Rp9.712	43.37%	0.31%	0.36%	0.47%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp822.493</b>	<b>Rp1.106.492</b>	<b>Rp1.312.391</b>	<b>Rp283.999</b>	<b>34.53%</b>	<b>Rp205.899</b>	<b>18.61%</b>	<b>14.48%</b>	<b>17.57%</b>	<b>19.08%</b>
<b>Liabilitas jangka panjang</b>										
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Liabilita sewa pembiayaan	Rp26.005	Rp15.562	Rp9.311	-Rp10.443	-40.16%	-Rp6.251	-40.17%	0.46%	0.25%	0.14%
Kewajiban imbalan pasca kerja jangka panjang	Rp176.544	Rp155.852	Rp145.333	-Rp20.692	-11.72%	-Rp10.519	-6.75%	3.11%	2.47%	2.11%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp202.549</b>	<b>Rp171.414</b>	<b>Rp154.644</b>	<b>-Rp31.135</b>	<b>-15.37%</b>	<b>-Rp16.770</b>	<b>-9.78%</b>	<b>3.57%</b>	<b>2.72%</b>	<b>2.25%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp1.025.042</b>	<b>Rp1.277.906</b>	<b>Rp1.467.035</b>	<b>Rp252.864</b>	<b>24.67%</b>	<b>Rp189.129</b>	<b>14.80%</b>	<b>18.04%</b>	<b>20.29%</b>	<b>21.33%</b>
<b>Ekuitas</b>										
Saham biasa	Rp236.709	Rp236.709	Rp236.709	Rp0	0.00%	Rp0	0.00%	4.17%	3.76%	3.44%
Tambahan modal disetor	Rp1.080.618	Rp1.080.618	Rp1.080.618	Rp0	0.00%	Rp0	0.00%	19.02%	17.16%	15.71%
Cadangan revaluasi	Rp747.849	Rp747.849	Rp747.849	Rp0	0.00%	Rp0	0.00%	13.16%	11.88%	10.87%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp100.000	Rp141.118	Rp211.412	Rp41.118	41.12%	Rp70.294	49.81%	1.76%	2.24%	3.07%
Belum ditentukan penggunaannya	Rp2.478.570	Rp2.796.217	Rp3.113.523	Rp317.647	12.82%	Rp317.306	11.35%	43.63%	44.40%	45.27%
Kepentingan non-pengendali	Rp11.850	Rp16.870	Rp21.151	Rp5.020	42.36%	Rp4.281	25.38%	0.21%	0.27%	0.31%
<b>JUMLAH EKUITAS</b>	<b>Rp4.655.596</b>	<b>Rp5.019.381</b>	<b>Rp5.411.262</b>	<b>Rp363.785</b>	<b>7.81%</b>	<b>Rp391.881</b>	<b>7.81%</b>	<b>81.96%</b>	<b>79.71%</b>	<b>78.67%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp5.680.638</b>	<b>Rp6.297.287</b>	<b>Rp6.878.297</b>	<b>Rp616.649</b>	<b>10.86%</b>	<b>Rp581.010</b>	<b>9.23%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Diamond Food Indonesia Tbk(DMND)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
Penjualan dan pendapatan usaha	Rp8.110.155	Rp8.973.718	Rp8.461.768	Rp863.563	14.13%	Rp1.488.050	21.34%	100.00%	100.00%	100.00%
Beban pokok penjualan dan pendapatan	-Rp4.790.950	-Rp5.497.126	-Rp6.681.418	-Rp706.178	14.74%	-Rp1.184.292	21.54%	-78.41%	-78.83%	-78.96%
<b>LABA BRUTO</b>	<b>Rp1.319.205</b>	<b>Rp1.476.592</b>	<b>Rp1.780.350</b>	<b>Rp157.387</b>	<b>11.93%</b>	<b>Rp303.758</b>	<b>20.57%</b>	<b>21.59%</b>	<b>21.17%</b>	<b>21.04%</b>
Beban penjualan	-Rp690.033	-Rp652.913	-Rp807.973	Rp37.120	-5.38%	-Rp155.060	23.75%	-11.29%	-9.36%	-9.55%
Beban umum dan administrasi	-Rp403.078	-Rp406.878	-Rp515.835	-Rp3.600	0.89%	-Rp109.157	26.84%	-6.60%	-5.83%	-6.10%
Pendapatan keuangan	Rp54.727	Rp32.857	Rp23.107	-Rp21.870	-39.96%	-Rp9.750	-29.67%	0.90%	0.47%	0.27%
Beban keuangan	-Rp13.095	-Rp3.020	-Rp5.421	Rp10.075	-76.94%	-Rp2.401	79.50%	-0.21%	-0.04%	-0.06%
Keuntungan (kerugian) selisih kurs mata uang asing	Rp16.012	Rp1.647	-Rp10.201	-Rp14.365	-89.71%	-Rp11.848	-719.37%	0.26%	0.02%	-0.12%
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	-Rp10.199	-Rp10.807	-Rp7.378	-Rp808	5.96%	Rp3.429	-31.73%	-0.17%	-0.15%	-0.09%
Pendapatan lainnya	Rp5.127	Rp17.952	Rp47.510	Rp12.825	250.15%	Rp29.558	164.65%	0.08%	0.26%	0.56%
Beban lainnya	-Rp3.700	-Rp814	-Rp74	Rp2.886	-78.00%	Rp740	-90.91%	-0.06%	-0.01%	0.00%
Keuntungan (kerugian) lainnya	-Rp7.720	-Rp4.894	-Rp5.310	Rp2.826	-36.61%	-Rp416	8.50%	-0.13%	-0.07%	-0.06%
<b>LABA SEBELUM PAJAK</b>	<b>Rp267.246</b>	<b>Rp449.922</b>	<b>Rp498.775</b>	<b>Rp182.676</b>	<b>68.35%</b>	<b>Rp48.853</b>	<b>10.86%</b>	<b>4.37%</b>	<b>6.45%</b>	<b>5.89%</b>
Pendapatan (beban) pajak	-Rp61.657	-Rp98.452	-Rp116.670	-Rp36.795	59.68%	-Rp18.218	18.50%	-1.01%	-1.41%	-1.38%
<b>LABA RUGI TAHUN BERJALAN</b>	<b>Rp205.589</b>	<b>Rp351.470</b>	<b>Rp382.105</b>	<b>Rp145.881</b>	<b>70.96%</b>	<b>Rp30.635</b>	<b>8.72%</b>	<b>3.36%</b>	<b>5.04%</b>	<b>4.52%</b>
Pos yang tidak akan direklasifikasi ke Laba Rugi :										
Surplus revaluasi tanah	Rp71.265	Rp0	Rp0	-Rp71.265	-100.00%	Rp0	0.00%	1.17%	0.00%	0.00%
Pengukuran kembali liabilitas imbalan pas	-Rp10.200	Rp15.719	Rp12.447	Rp25.919	-254.11%	-Rp3.272	-20.82%	-0.17%	0.23%	0.15%
Pajak atas penghasilan komprehensif lain	Rp2.040	-Rp3.458	-Rp2.738	-Rp5.498	-269.51%	Rp720	-20.82%	0.03%	-0.05%	-0.03%
<b>KOMPRESIF LAIN</b>	<b>Rp63.105</b>	<b>Rp12.261</b>	<b>Rp9.709</b>	<b>-Rp50.844</b>	<b>-80.57%</b>	<b>-Rp2.552</b>	<b>-20.81%</b>	<b>1.03%</b>	<b>0.18%</b>	<b>0.11%</b>
<b>Total Penghasilan Komprehensif</b>	<b>Rp268.694</b>	<b>Rp363.731</b>	<b>Rp391.814</b>	<b>Rp95.037</b>	<b>35.37%</b>	<b>Rp28.083</b>	<b>7.72%</b>	<b>4.40%</b>	<b>5.22%</b>	<b>4.63%</b>
JUMLAH LABA YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp200.434	Rp346.507	Rp377.895	Rp146.073	72.88%	Rp31.388	9.06%	3.28%	4.97%	4.47%
Kepentingan nonpengendali	Rp5.155	Rp4.963	Rp4.210	-Rp192	-3.72%	-Rp753	-15.17%	0.08%	0.07%	0.05%
<b>TOTAL</b>	<b>Rp205.589</b>	<b>Rp351.470</b>	<b>Rp382.105</b>	<b>Rp145.881</b>	<b>70.96%</b>	<b>Rp30.635</b>	<b>8.72%</b>	<b>3.36%</b>	<b>5.04%</b>	<b>4.52%</b>
Jumlah Penghasilan Komprehensif yang dapat diatribusikan Kepada:										
Pemilik Entitas Induk	Rp263.514	Rp358.765	Rp387.600	Rp95.251	36.15%	Rp28.835	8.04%	4.31%	5.14%	4.58%
Kepentingan nonpengendali	Rp5.180	Rp4.966	Rp4.214	-Rp214	-4.13%	-Rp752	-15.14%	0.08%	0.07%	0.05%
<b>TOTAL</b>	<b>Rp268.694</b>	<b>Rp363.731</b>	<b>Rp391.814</b>	<b>Rp95.037</b>	<b>35.37%</b>	<b>Rp28.083</b>	<b>7.72%</b>	<b>4.40%</b>	<b>5.22%</b>	<b>4.63%</b>
Laba per saham dasar dan dilusian	21	37	40	18	76.19%	3	8.11%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	4.36	3.58	3.26
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	3.584.231.40	3.965.272.72	4.275.934.52
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	1.45	1.08	0.78
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.22	0.25	0.27
Debt to Asset	Total Utang / Total Aset*100%	0.18	0.20	0.21
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.22	0.21	0.21
NPM	Laba Bersih / Penjualan*100%	0.03	0.05	0.05
ROA	Laba Bersih / Total Aset*100%	0.04	0.06	0.06
ROE	Laba Bersih / Ekuitas *100%	0.04	0.07	0.07
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	0.85	0.95	1.14
Assets Turnover	Penjualan Bersih / Total Aset	1.08	1.11	1.23
AR Turnover	Penjualan bersih / Rata-rata Piutang	6.34	7.23	8.77
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	43.81	24.46	20.38
EPS		21	37	40
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	0.00049	0.00053	0.00057
	P BV = Harga saham / BVPS	1.871.058.03	1.707.155.70	1.426.046.75

Lampiran 25. Dharma Samudera Fishing Ind. Tbk(DSFI)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Dharma Samudera Fishing Ind. Tbk(DSFI)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp8.209.090.671	Rp7.904.524.859	Rp15.706.718.605	-Rp304.565.812	-3.71%	Rp7.802.193.746	98.71%	2.20%	2.02%	4.02%
Dana yang dibatasi penggunaannya lancar	Rp7.000.000.000	Rp7.000.000.000	Rp7.000.000.000	Rp0	0.00%	Rp0	0.00%	1.87%	1.79%	1.79%
Piutang usaha pihak ketiga	Rp55.249.492.414	Rp100.438.060.336	Rp67.752.760.589	Rp45.188.567.922	81.79%	-Rp32.685.299.747	-32.54%	14.78%	25.64%	17.34%
Piutang lainnya pihak ketiga	Rp5.332.139.578	Rp3.962.165.814	Rp2.718.587.872	-Rp1.369.973.764	-25.69%	-Rp1.243.577.942	-31.39%	1.43%	1.01%	0.70%
Persediaan lancar lainnya	Rp125.610.411.087	Rp103.464.325.839	Rp130.037.107.460	-Rp22.146.085.248	-17.63%	Rp26.572.781.621	25.68%	33.61%	26.41%	33.28%
Biaya dibayar dimuka lancar	Rp503.722.414	Rp198.979.251	Rp210.611.077	-Rp304.743.163	-60.50%	Rp11.631.826	5.85%	0.13%	0.05%	0.05%
Uang muka lancar lainnya	Rp6.973.123.368	Rp6.653.950.258	Rp6.114.532.449	-Rp319.173.110	-4.58%	-Rp539.417.809	-8.11%	1.87%	1.70%	1.57%
Pajak dibayar dimuka lancar	Rp4.829.063.628	Rp4.156.408.253	Rp3.063.271.642	-Rp672.655.375	-13.93%	-Rp1.093.136.611	-26.30%	1.29%	1.06%	0.78%
<b>JUMLAH ASET LANCAR</b>	<b>Rp213.707.043.160</b>	<b>Rp233.778.414.610</b>	<b>Rp232.603.589.694</b>	<b>Rp20.071.371.450</b>	<b>9.39%</b>	<b>-Rp1.174.824.916</b>	<b>-0.50%</b>	<b>57.18%</b>	<b>59.67%</b>	<b>59.54%</b>
<b>Aset tidak lancar</b>										
Aset tetap	Rp158.787.756.254	Rp156.889.164.262	Rp157.178.305.590	-Rp1.898.591.992	-1.20%	Rp289.141.328	0.18%	42.48%	40.05%	40.23%
Aset takberwujud selain goodwill	Rp0	Rp1.087.251.451	Rp912.108.955	Rp1.087.251.451	0.00%	-Rp175.142.496	-16.11%	0.00%	0.28%	0.23%
Aset tidak lancar non-keuangan lainnya	Rp1.262.393.947	Rp0	Rp0	-Rp1.262.393.947	-100.00%	Rp0	0.00%	0.34%	0.00%	0.00%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp160.050.150.201</b>	<b>Rp157.976.415.713</b>	<b>Rp158.090.414.545</b>	<b>-Rp2.073.734.488</b>	<b>-1.30%</b>	<b>Rp113.998.832</b>	<b>0.07%</b>	<b>42.82%</b>	<b>40.33%</b>	<b>40.46%</b>
<b>JUMLAH ASET</b>	<b>Rp373.757.193.361</b>	<b>Rp391.754.830.323</b>	<b>Rp390.694.004.239</b>	<b>Rp17.997.636.962</b>	<b>4.82%</b>	<b>-Rp1.060.826.084</b>	<b>-0.27%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Pinjaman bank jangka pendek	Rp89.858.514.826	Rp84.052.611.756	Rp82.572.692.303	-Rp5.805.903.070	-6.46%	-Rp1.479.919.453	-1.76%	24.04%	21.46%	21.13%
Utang usaha pihak ketiga	Rp43.574.232.260	Rp47.536.477.131	Rp32.096.729.514	Rp3.962.244.871	9.09%	-Rp15.439.747.617	-32.48%	11.66%	12.13%	8.22%
Utang lainnya pihak ketiga	Rp18.098.752.412	Rp17.618.112.641	Rp8.051.500.686	-Rp480.639.771	-2.66%	-Rp9.566.611.955	-54.30%	4.84%	4.50%	2.06%
Uang muka pelanggan jangka pendek pihak ketiga	Rp0	Rp0	Rp541.484.617	Rp0	0.00%	Rp541.484.617	0.00%	0.00%	0.00%	0.14%
Beban akrual jangka pendek	Rp477.568.070	Rp1.012.640.231	Rp1.104.982.674	Rp535.072.161	112.04%	Rp92.342.443	9.12%	0.13%	0.26%	0.28%
Utang pajak	Rp245.554.671	Rp1.373.569.876	Rp1.152.289.941	Rp1.128.015.205	459.37%	-Rp221.279.935	-16.11%	0.07%	0.35%	0.29%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp152.254.622.239</b>	<b>Rp151.593.411.635</b>	<b>Rp125.519.679.735</b>	<b>-Rp661.210.604</b>	<b>-0.43%</b>	<b>-Rp26.073.731.900</b>	<b>-17.20%</b>	<b>40.74%</b>	<b>38.70%</b>	<b>32.13%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp22.838.217.407	Rp24.187.100.469	Rp23.693.342.930	Rp1.348.883.062	5.91%	-Rp493.757.539	-2.04%	6.11%	6.17%	6.06%
Kewajiban imbalan pasca kerja jangka panjang	Rp5.288.549.150	Rp4.567.691.907	Rp5.197.374.871	-Rp720.857.243	-13.63%	Rp629.682.964	13.79%	1.41%	1.17%	1.33%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp28.126.766.557</b>	<b>Rp28.754.792.376</b>	<b>Rp28.890.717.801</b>	<b>Rp628.025.819</b>	<b>2.23%</b>	<b>Rp135.925.425</b>	<b>0.47%</b>	<b>7.53%</b>	<b>7.34%</b>	<b>7.39%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp180.381.388.796</b>	<b>Rp180.348.204.011</b>	<b>Rp154.410.397.536</b>	<b>-Rp33.184.785</b>	<b>-0.02%</b>	<b>-Rp25.937.806.475</b>	<b>-14.38%</b>	<b>48.26%</b>	<b>46.04%</b>	<b>39.52%</b>
<b>Ekuitas</b>										
Saham biasa	Rp185.713.550.000	Rp185.713.550.000	Rp185.713.550.000	Rp0	0.00%	Rp0	0.00%	49.69%	47.41%	47.53%
Tambahan modal disetor	Rp18.433.570.833	Rp18.433.570.833	Rp18.433.570.833	Rp0	0.00%	Rp0	0.00%	4.93%	4.71%	4.72%
Cadangan revaluasi	Rp0	Rp90.244.639.276	Rp93.584.404.276	Rp90.244.639.276	0.00%	Rp3.339.765.000	3.70%	0.00%	23.04%	23.95%
Komponen ekuitas lainnya	Rp87.080.350.876	Rp0	Rp0	-Rp87.080.350.876	-100.00%	Rp0	0.00%	23.30%	0.00%	0.00%
Saldo laba (akumulasi kerugian)										
Belum ditentukan penggunaannya	-Rp97.959.457.203	-Rp83.114.107.409	-Rp61.595.682.077	Rp14.845.349.794	-15.15%	Rp21.518.425.332	-25.89%	-26.21%	-21.22%	-15.77%
Kepentingan non-pengendali	Rp107.790.059	Rp128.973.612	Rp147.763.671	Rp21.183.553	19.65%	Rp18.790.059	14.57%	0.03%	0.03%	0.04%
<b>JUMLAH EKUITAS</b>	<b>Rp193.375.804.565</b>	<b>Rp211.406.626.312</b>	<b>Rp236.283.606.703</b>	<b>Rp18.030.821.747</b>	<b>9.32%</b>	<b>Rp24.876.980.391</b>	<b>11.77%</b>	<b>51.74%</b>	<b>53.96%</b>	<b>60.48%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp373.757.193.361</b>	<b>Rp391.754.830.323</b>	<b>Rp390.694.004.239</b>	<b>Rp17.997.636.962</b>	<b>4.82%</b>	<b>-Rp1.060.826.084</b>	<b>-0.27%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Dharma Samudera Fishing Ind. Tbk(DSFI)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
Penjualan dan pendapatan usaha	Rp385.870.902.583	Rp632.522.855.555	Rp652.386.215.890	Rp186.651.952.992	48,56%	Rp19.843.380.335	3,73%	100,00%	100,00%	100,00%
Beban pokok penjualan dan pendapatan	-Rp327.060.923.380	-Rp447.288.210.316	-Rp456.203.022.870	-Rp120.207.286.936	36,75%	-Rp8.934.812.554	2,00%	-89,39%	-83,99%	-82,59%
<b>LABA BRUTO</b>	<b>Rp38.809.979.183</b>	<b>Rp85.254.645.239</b>	<b>Rp96.163.193.020</b>	<b>Rp46.444.666.056</b>	<b>119,67%</b>	<b>Rp10.908.547.781</b>	<b>12,80%</b>	<b>10,61%</b>	<b>16,01%</b>	<b>17,41%</b>
Beban penjualan	-Rp17.482.401.009	-Rp40.184.119.620	-Rp42.655.073.832	-Rp22.701.718.611	129,85%	-Rp2.470.954.212	6,15%	-4,78%	-7,55%	-7,72%
Beban umum dan administrasi	-Rp20.188.034.304	-Rp19.485.335.704	-Rp23.888.167.545	-Rp702.698.800	-3,48%	-Rp4.422.831.841	22,72%	-5,51%	-3,86%	-4,32%
Pendapatan keuangan	Rp351.119.853	Rp248.731.967	Rp148.067.679	-Rp102.387.886	-29,16%	-Rp100.664.288	-40,47%	0,10%	0,05%	0,03%
Beban keuangan	-Rp8.112.815.091	-Rp6.189.322.576	-Rp5.395.569.677	Rp1.943.492.515	-23,98%	Rp773.752.899	-12,54%	-2,22%	-1,16%	-0,98%
Pendapatan lainnya	Rp478.280.009	Rp2.551.077.731	Rp307.467.867	Rp2.072.797.722	433,39%	-Rp2.243.809.864	-87,95%	0,13%	0,48%	0,06%
Beban lainnya	-Rp874.715.618	-Rp1.159.734.994	-Rp1.731.516.620	-Rp285.019.376	32,58%	-Rp571.781.626	49,30%	-0,24%	-0,22%	-0,31%
<b>Jumlah laba (rugi) sebelum pajak penghasilan</b>	<b>-Rp6.998.586.977</b>	<b>Rp21.075.942.043</b>	<b>Rp22.948.400.892</b>	<b>Rp28.074.529.020</b>	<b>-401,15%</b>	<b>Rp1.872.458.849</b>	<b>8,88%</b>	<b>-1,91%</b>	<b>3,96%</b>	<b>4,15%</b>
(Beban) manfaat pajak										
Pajak kini	Rp0	-Rp3.589.717.580	-Rp5.861.045.520	-Rp3.589.717.580	0,00%	-Rp2.271.327.980	63,27%	0,00%	-0,67%	-1,06%
Tanggungan	Rp1.129.005.127	-Rp99.135.854	Rp1.479.462.257	-Rp1.228.140.981	-108,78%	Rp1.578.598.111	-1692,36%	0,31%	-0,02%	0,27%
<b>Beban Pajak - Bersih</b>	<b>Rp1.129.005.127</b>	<b>-Rp3.688.853.414</b>	<b>-Rp4.381.583.263</b>	<b>-Rp4.817.858.541</b>	<b>-426,73%</b>	<b>-Rp692.729.849</b>	<b>18,78%</b>	<b>0,31%</b>	<b>-0,69%</b>	<b>-0,79%</b>
<b>LABA RUGI TAHUN BERJALAN</b>	<b>-Rp5.869.581.850</b>	<b>Rp17.387.088.629</b>	<b>Rp18.566.817.629</b>	<b>Rp23.256.670.479</b>	<b>-396,22%</b>	<b>Rp1.179.729.000</b>	<b>6,79%</b>	<b>-1,60%</b>	<b>3,27%</b>	<b>3,36%</b>
Pos-pos yang tidak akan direklasifikasi ke laba rugi :										
Keuntungan revaluasi aset tetap	Rp2.208.050.000	Rp4.056.780.000	Rp4.281.750.000	Rp1.848.730.000	83,73%	Rp224.970.000	5,55%	0,80%	0,78%	0,78%
Program pensiun manfaat pasti	Rp876.585	Rp377.995.139	Rp198.725.990	Rp377.118.554	43021,33%	-Rp179.289.149	-47,43%	0,00%	0,07%	0,04%
Pajak penghasilan terkait	-Rp192.849	-Rp975.650.531	-Rp985.704.718	-Rp975.457.682	505814,23%	-Rp10.054.187	1,03%	0,00%	-0,18%	-0,18%
<b>JUMLAH</b>	<b>Rp2.208.733.736</b>	<b>Rp3.459.124.608</b>	<b>Rp3.494.771.272</b>	<b>Rp1.250.390.872</b>	<b>56,61%</b>	<b>Rp35.646.664</b>	<b>1,03%</b>	<b>0,60%</b>	<b>0,65%</b>	<b>0,63%</b>
<b>Penghasilan Komprehensif Tahun</b>	<b>-Rp3.660.848.114</b>	<b>Rp20.846.213.237</b>	<b>Rp22.061.588.901</b>	<b>Rp24.507.061.351</b>	<b>-669,44%</b>	<b>Rp1.215.375.664</b>	<b>5,83%</b>	<b>-1,00%</b>	<b>3,91%</b>	<b>3,99%</b>
Laba (Rugi) neto periode/Tahun berjalan yang dapat diatribusikan kepada :										
Pemilik Entitas Induk	-Rp5.818.837.471	Rp14.550.513.586	Rp21.383.419.080	Rp20.389.351.057	-350,06%	Rp6.812.905.474	46,82%	-1,59%	2,73%	3,87%
Kepentingan nonpengendali	-Rp50.744.379	Rp21.183.553	Rp18.790.059	Rp71.927.932	-141,75%	-Rp2.393.494	-11,30%	-0,01%	0,00%	0,00%
<b>TOTAL</b>	<b>-Rp5.869.581.850</b>	<b>Rp14.571.697.139</b>	<b>Rp21.382.209.119</b>	<b>Rp20.441.278.989</b>	<b>-348,26%</b>	<b>Rp6.810.511.980</b>	<b>46,74%</b>	<b>-1,60%</b>	<b>2,74%</b>	<b>3,87%</b>
Jumlah Penghasilan Komprehensif lain tahun berjalan yang dapat diatribusikan Kepada:										
Pemilik Entitas Induk	-Rp3.610.103.735	Rp18.009.638.194	Rp24.858.190.332	Rp21.619.741.929	-598,87%	Rp6.848.552.138	38,03%	-0,99%	3,38%	4,50%
Kepentingan nonpengendali	-Rp50.744.379	Rp21.183.553	Rp18.790.059	Rp71.927.932	-141,75%	-Rp2.393.494	-11,30%	-0,01%	0,00%	0,00%
<b>TOTAL</b>	<b>-Rp3.660.848.114</b>	<b>Rp18.030.821.747</b>	<b>Rp24.876.980.391</b>	<b>Rp21.691.669.861</b>	<b>-592,53%</b>	<b>Rp6.846.158.644</b>	<b>37,97%</b>	<b>-1,00%</b>	<b>3,39%</b>	<b>4,50%</b>
Laba (rugi) per saham dasar	-3,13	7,83	11,5	10,96	-350,16%	3,87	48,87%	0,00%	0,00%	0,00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.40	1.54	1.85
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	213.707.043.159.18	233.778.414.609.32	232.603.589.692.96
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.054	0.052	0.125
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.93	0.85	0.65
Debt to Asset	Total Utang / Total Aset*100%	0.48	0.46	0.40
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.11	0.16	0.17
NPM	Laba Bersih / Penjualan*100%	-0.02	0.03	0.03
ROA	Laba Bersih / Total Aset*100%	-0.02	0.04	0.05
ROE	Laba Bersih / Ekuitas *100%	-0.03	0.08	0.08
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-2.73	-3.74	-3.81
Assets Turnover	Penjualan Bersih / Total Aset	0.98	1.36	1.41
AR Turnover	Penjualan bersih / Rata-rata Piutang	4.91	7.15	7.42
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	-31.96	12.11	11.62
EPS		-3.16	7.83	11.5
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar			
	P BV = Harga saham / BVPS	104.13	113.83	127.23

Lampiran 26. PT Dharma Satya Nusantara Tbk(DSNG)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Dharma Satya Nusantara Tbk(DSNG)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp647.709	Rp422.378	Rp359.349	-Rp225.331	-34.79%	-Rp63.029	-14.92%	4.58%	3.08%	2.34%
Dana yang dibatasi penggunaannya lancar	Rp94.361	Rp8.458	Rp9.325	-Rp85.903	-91.04%	Rp867	10.25%	0.67%	0.06%	0.06%
Piutang usaha pihak ketiga	Rp381.764	Rp249.662	Rp460.430	-Rp132.102	-34.60%	Rp210.768	84.42%	2.70%	1.82%	3.00%
Piutang lainnya pihak ketiga	Rp344.762	Rp19.685	Rp40.449	-Rp325.077	-94.29%	Rp20.764	105.48%	2.44%	0.14%	0.26%
Persediaan lancar lainnya	Rp670.395	Rp773.069	Rp1.290.995	Rp102.674	15.32%	Rp517.926	67.00%	4.74%	5.64%	8.41%
Aset biologis	Rp0	Rp240.168	Rp217.783	Rp240.168	0.00%	-Rp22.385	-9.32%	0.00%	1.75%	1.42%
Biaya dibayar dimuka lancar	Rp11.075	Rp8.782	Rp4.584	-Rp2.293	-20.70%	-Rp4.198	-47.80%	0.08%	0.06%	0.03%
Uang muka lancar lainnya	Rp209.487	Rp304.972	Rp531.196	Rp95.485	45.58%	Rp226.224	74.18%	1.48%	2.22%	3.46%
Pajak dibayar dimuka lancar	Rp111.083	Rp130.620	Rp105.655	Rp19.537	17.59%	-Rp24.965	-19.11%	0.78%	0.95%	0.69%
Klaim atas pengembalian pajak lancar	Rp5.363	Rp0	Rp38.165	-Rp5.363	-100.00%	Rp38.165	0.00%	0.04%	0.00%	0.25%
Aset non-keuangan lancar lainnya	Rp137.110	Rp163.841	Rp108.064	Rp26.731	19.50%	-Rp57.777	-35.26%	0.97%	1.19%	0.69%
Aset tidak lancar atau kelompok lepasan diklasifikasikan sebagai dimiliki untuk dijual	Rp0	Rp0	Rp65.587	Rp0	0.00%	Rp65.587	0.00%	0.00%	0.00%	0.43%
<b>JUMLAH ASET LANCAR</b>	<b>Rp2.613.109</b>	<b>Rp2.321.635</b>	<b>Rp3.229.582</b>	<b>-Rp291.474</b>	<b>-11.15%</b>	<b>Rp907.947</b>	<b>39.11%</b>	<b>18.47%</b>	<b>16.93%</b>	<b>21.03%</b>
<b>Aset tidak lancar</b>										
Dana yang dibatasi penggunaannya tidak lancar	Rp16.723	Rp8.458	Rp0	-Rp8.265	-49.42%	-Rp8.458	-100.00%	0.12%	0.06%	0.00%
Piutang tidak lancar lainnya pihak ketiga	Rp241.419	Rp243.005	Rp246.161	Rp1.586	0.66%	Rp3.156	1.30%	1.71%	1.77%	1.60%
Investasi yang dicatat dengan menggunakan metode ekuitas	Rp0	Rp465.843	Rp491.195	Rp465.843	0.00%	Rp25.352	5.44%	0.00%	3.40%	3.20%
Uang muka tidak lancar atas pembelian aset tetap	Rp21.435	Rp31.682	Rp136.164	Rp10.247	47.80%	Rp104.462	329.78%	0.15%	0.23%	0.89%
Uang muka tidak lancar lainnya	Rp41.718	Rp2.074	Rp2.590	-Rp39.644	-95.03%	Rp516	24.88%	0.29%	0.02%	0.02%
Aset keuangan tidak lancar tersedia untuk dijual	Rp459.981	Rp0	Rp0	-Rp459.981	-100.00%	Rp0	0.00%	3.25%	0.00%	0.00%
Aset pajak tangguhan	Rp119.267	Rp200.356	Rp203.374	Rp81.089	67.99%	Rp3.018	1.51%	0.84%	1.46%	1.32%
Hutan tanaman industri belum menghasilkan	Rp91.471	Rp66.932	Rp0	-Rp24.539	-26.83%	-Rp66.932	-100.00%	0.65%	0.49%	0.00%
Tanaman perkebunan	Rp3.395.110	Rp3.154.924	Rp3.025.347	-Rp240.186	-7.07%	-Rp129.577	-4.11%	23.99%	23.01%	19.70%
Tanaman perkebunan menghasilkan	Rp409.954	Rp504.395	Rp499.757	Rp94.441	23.04%	-Rp4.638	-0.92%	2.90%	3.68%	3.25%
Tanaman perkebunan belum menghasilkan	Rp821.207	Rp323.862	Rp493.438	-Rp497.345	-60.56%	Rp169.576	52.36%	5.80%	2.36%	3.21%
Perkebunan plasma	Rp5.452.520	Rp5.921.799	Rp6.878.723	Rp469.279	8.61%	Rp758.924	12.78%	38.53%	43.19%	43.49%
Aset hak guna	Rp0	Rp25.854	Rp44.422	Rp25.854	0.00%	Rp18.568	71.82%	0.00%	0.19%	0.29%
Klaim atas pengembalian pajak tidak lancar	Rp136.120	Rp136.099	Rp55.603	-Rp21	-0.02%	-Rp80.496	-59.15%	0.98%	0.99%	0.36%
Goodwill	Rp225.879	Rp225.879	Rp225.879	Rp0	0.00%	Rp0	0.00%	1.60%	1.65%	1.47%
Aset tidak lancar non-keuangan lainnya	Rp105.470	Rp79.363	Rp24.994	-Rp26.107	-24.75%	-Rp54.369	-68.51%	0.75%	0.58%	0.16%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp11.538.274</b>	<b>Rp11.390.525</b>	<b>Rp12.127.647</b>	<b>-Rp147.749</b>	<b>-1.28%</b>	<b>Rp737.122</b>	<b>6.47%</b>	<b>81.53%</b>	<b>83.07%</b>	<b>78.97%</b>
<b>JUMLAH ASET</b>	<b>Rp14.151.383</b>	<b>Rp13.712.160</b>	<b>Rp15.357.229</b>	<b>-Rp439.223</b>	<b>-3.10%</b>	<b>Rp1.645.069</b>	<b>12.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp586.510	Rp305.127	Rp688.076	-Rp281.383	-48.14%	Rp362.949	118.95%	4.00%	2.23%	4.35%
Utang usaha	Rp411.566	Rp356.188	Rp506.530	-Rp55.378	-13.46%	Rp150.342	42.21%	2.91%	2.60%	3.30%
Utang usaha pihak ketiga	Rp4.527	Rp4.984	Rp1.963	Rp457	10.09%	-Rp3.021	-60.81%	0.03%	0.04%	0.01%
Uang muka pelanggan jangka pendek pihak ketiga	Rp262.963	Rp83.959	Rp143.074	-Rp179.004	-68.07%	Rp59.115	70.41%	1.86%	0.61%	0.93%
Beban akrual jangka pendek	Rp146.862	Rp141.402	Rp239.875	-Rp5.460	-3.72%	Rp98.473	69.84%	1.04%	1.03%	1.56%
Utang pajak	Rp157.750	Rp229.537	Rp180.553	Rp71.787	45.51%	-Rp48.984	-21.34%	1.11%	1.67%	1.18%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Liabilitas sewa pembiayaan	Rp23.975	Rp20.187	Rp27.395	-Rp3.788	-15.80%	Rp7.208	35.71%	0.17%	0.15%	0.18%
Utang bank	Rp622.580	Rp586.273	Rp759.953	-Rp36.307	-5.83%	Rp173.680	29.62%	4.40%	4.28%	4.95%
Utang obligasi	Rp0	Rp0	Rp282.310	Rp0	0.00%	Rp282.310	0.00%	0.00%	0.00%	1.84%
Liabilitas non-keuangan jangka pendek lainnya	Rp96.279	Rp128.506	Rp212.433	Rp32.227	33.47%	Rp83.927	65.31%	0.68%	0.94%	1.38%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp2.293.012</b>	<b>Rp1.856.163</b>	<b>Rp3.022.162</b>	<b>-Rp436.849</b>	<b>-19.05%</b>	<b>Rp1.165.999</b>	<b>62.82%</b>	<b>16.20%</b>	<b>13.54%</b>	<b>19.68%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp194.235	Rp162.755	Rp186.159	-Rp11.480	-5.91%	Rp3.404	1.86%	1.37%	1.33%	1.21%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp4.293.979	Rp3.503.259	Rp3.041.083	-Rp790.720	-18.41%	-Rp462.176	-13.19%	30.34%	25.55%	19.81%
Liabilitas sewa pembiayaan	Rp5.484	Rp9.102	Rp20.292	Rp3.618	65.97%	Rp11.190	122.94%	0.04%	0.07%	0.13%
Utang obligasi	Rp455.263	Rp456.928	Rp175.524	Rp1.665	0.37%	-Rp281.404	-61.59%	3.22%	3.33%	1.14%
Liabilitas jangka panjang atas pinjaman lainnya	Rp423.150	Rp428.070	Rp471.930	Rp4.920	1.16%	Rp43.860	10.25%	2.99%	3.12%	3.07%
Kewajiban imbalan pasca kerja jangka panjang	Rp255.511	Rp213.953	Rp243.472	-Rp41.558	-16.26%	Rp29.519	13.80%	1.81%	1.56%	1.59%
Liabilitas non-keuangan jangka panjang	Rp0	Rp36.467	Rp36.467	Rp36.467	0.00%	Rp0	0.00%	0.00%	0.27%	0.24%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp6.627.622</b>	<b>Rp4.830.534</b>	<b>Rp4.174.927</b>	<b>-Rp797.088</b>	<b>-14.16%</b>	<b>-Rp655.607</b>	<b>-13.57%</b>	<b>39.77%</b>	<b>35.23%</b>	<b>27.19%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp7.920.634</b>	<b>Rp6.686.697</b>	<b>Rp7.197.089</b>	<b>-Rp1.233.937</b>	<b>-15.58%</b>	<b>Rp510.392</b>	<b>7.63%</b>	<b>55.97%</b>	<b>48.77%</b>	<b>46.87%</b>
<b>Ekuitas</b>										
Saham biasa	Rp211.997	Rp211.997	Rp211.997	Rp0	0.00%	Rp0	0.00%	1.50%	1.55%	1.38%
Tambahan modal disetor	Rp677.092	Rp677.092	Rp677.092	Rp0	0.00%	Rp0	0.00%	4.78%	4.94%	4.41%
Saham treasury	-Rp84.965	Rp0	Rp0	Rp84.965	-100.00%	Rp0	0.00%	-0.60%	0.00%	0.00%
Cadangan revaluasi	Rp2.006.613	Rp2.105.698	Rp2.209.194	Rp99.085	4.94%	Rp103.496	4.92%	14.18%	15.36%	14.39%
Cadangan pembayaran berbasis saham	Rp24.690	Rp24.690	Rp24.690	Rp0	0.00%	Rp0	0.00%	0.17%	0.18%	0.16%
Komponen ekuitas lainnya	-Rp96.063	-Rp96.063	-Rp96.724	Rp0	0.00%	-Rp661	-0.68%	-0.70%	-0.70%	-0.63%
Saldo laba (akumulasi kerugian)	Rp58.500	Rp58.500	Rp58.500	Rp0	0.00%	Rp0	0.00%	0.41%	0.43%	0.38%
Telah ditentukan penggunaannya	Rp3.323.877	Rp3.916.255	Rp4.947.509	Rp592.378	17.82%	Rp1.031.254	26.33%	23.49%	28.56%	32.22%
Belum ditentukan penggunaannya	Rp109.008	Rp125.126	Rp125.714	Rp16.118	14.79%	Rp598	0.47%	0.77%	0.91%	0.82%
<b>JUMLAH EKUITAS</b>	<b>Rp6.230.749</b>	<b>Rp7.023.295</b>	<b>Rp8.157.972</b>	<b>Rp792.546</b>	<b>12.72%</b>	<b>Rp1.134.677</b>	<b>16.16%</b>	<b>44.03%</b>	<b>51.23%</b>	<b>53.13%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp14.151.383</b>	<b>Rp13.709.992</b>	<b>Rp15.355.061</b>	<b>-Rp441.391</b>	<b>-3.12%</b>	<b>Rp1.645.069</b>	<b>12.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Dharma Satya Nusantara Tbk(DSNG)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 → 2021		2021 → 2022		2020	2021	2022
				Rp	%	Rp	%			
Penjualan dan pendapatan usaha	Rp6.898.918	Rp7.124.495	Rp9.833.871	Rp425.577	6.35%	Rp2.508.178	35.22%	100.00%	100.00%	100.00%
Beban pokok penjualan dan pendapatan	-Rp4.947.242	-Rp5.099.969	-Rp6.518.098	-Rp152.727	3.09%	-Rp1.418.127	27.77%	-73.85%	-71.58%	-87.84%
<b>LABA BRUTO</b>	<b>Rp1.751.676</b>	<b>Rp2.024.526</b>	<b>Rp3.117.575</b>	<b>Rp272.850</b>	<b>15.58%</b>	<b>Rp1.093.049</b>	<b>53.99%</b>	<b>26.15%</b>	<b>28.42%</b>	<b>32.36%</b>
Beban penjualan	-Rp334.870	-Rp358.979	-Rp451.855	-Rp22.309	6.87%	-Rp94.688	26.52%	-5.00%	-5.01%	-4.69%
Beban umum dan administrasi	-Rp384.193	-Rp374.343	-Rp431.373	Rp9.850	-2.58%	-Rp57.030	15.23%	-5.74%	-5.26%	-4.48%
Pendapatan keuangan	Rp19.358	Rp14.927	Rp15.284	-Rp4.429	-22.88%	Rp357	2.39%	0.29%	0.21%	0.18%
Pendapatan dividen	Rp0	Rp0	Rp18.799	Rp0	0.00%	Rp18.799	0.00%	0.00%	0.00%	0.20%
Beban keuangan	-Rp319.118	-Rp441.859	-Rp577.831	-Rp122.543	38.40%	-Rp135.872	30.76%	-4.76%	-8.20%	-5.99%
Pendapatan lainnya	Rp26.085	Rp17.510	Rp34.854	-Rp8.555	-32.82%	Rp17.144	97.91%	0.39%	0.25%	0.38%
Beban lainnya	-Rp76.001	-Rp7.254	-Rp27.444	Rp88.747	-90.46%	-Rp20.190	278.33%	-1.13%	-0.10%	-0.28%
Keuntungan (kerugian) lainnya	Rp12.179	Rp89.158	-Rp88.071	Rp76.977	632.05%	-Rp177.227	-198.78%	0.18%	1.25%	-0.91%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp695.296</b>	<b>Rp965.884</b>	<b>Rp1.610.228</b>	<b>Rp270.588</b>	<b>38.92%</b>	<b>Rp644.344</b>	<b>66.71%</b>	<b>10.38%</b>	<b>13.56%</b>	<b>16.71%</b>
Pendapatan (beban) pajak	-Rp217.125	-Rp226.235	-Rp403.841	-Rp9.110	4.20%	-Rp177.406	78.42%	-3.24%	-3.18%	-4.19%
<b>JUMLAH LABA(RUGI)</b>	<b>Rp478.171</b>	<b>Rp739.649</b>	<b>Rp1.206.587</b>	<b>Rp261.478</b>	<b>54.68%</b>	<b>Rp466.938</b>	<b>63.13%</b>	<b>7.14%</b>	<b>10.38%</b>	<b>12.52%</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>										
Pos-pos yang tidak akan pernah direklasifikasi ke laba rugi:										
Pengukuran kembali liabilitas imbalan pasti	Rp33.469	-Rp10.907	Rp22.791	-Rp44.378	-132.59%	Rp33.698	-308.96%	0.50%	-0.15%	0.24%
Surplus revaluasi atas tanah	Rp2.027.108	Rp102.590	Rp108.942	-Rp1.924.518	-94.94%	Rp8.352	8.19%	30.26%	1.44%	1.13%
Pajak penghasilan atas penghasilan komprehensif lain	-Rp7.049	Rp2.408	-Rp5.014	Rp9.455	-134.13%	-Rp7.420	-308.40%	-0.11%	0.03%	-0.05%
<b>TOTAL</b>	<b>Rp2.053.526</b>	<b>Rp94.089</b>	<b>Rp126.719</b>	<b>-Rp1.959.437</b>	<b>-95.42%</b>	<b>Rp32.630</b>	<b>34.68%</b>	<b>30.65%</b>	<b>1.32%</b>	<b>1.32%</b>
Pos yang akan direklasifikasi ke laba rugi:										
Perubahan nilai wajar atas investasi pada ekuitas	-Rp103.499	Rp5.883	Rp25.352	Rp109.382	-105.88%	Rp19.489	332.41%	-1.65%	0.08%	0.26%
Pajak penghasilan atas penghasilan komprehensif lain	Rp27.147	-Rp1.290	-Rp5.577	-Rp28.437	-104.75%	-Rp4.287	332.33%	0.41%	-0.02%	-0.06%
<b>Penghasilan komprehensif lain, setelah pajak</b>	<b>Rp1.977.174</b>	<b>Rp4.573</b>	<b>Rp19.775</b>	<b>-Rp1.972.601</b>	<b>-99.77%</b>	<b>Rp15.202</b>	<b>332.43%</b>	<b>29.51%</b>	<b>0.06%</b>	<b>0.21%</b>
<b>JUMLAH PENGHASILAN KOMPREHENSIF</b>	<b>Rp4.508.871</b>	<b>Rp838.311</b>	<b>Rp1.353.081</b>	<b>-Rp3.670.560</b>	<b>-81.41%</b>	<b>Rp514.770</b>	<b>61.41%</b>	<b>67.31%</b>	<b>11.77%</b>	<b>14.05%</b>
<b>JUMLAH LABA YANG DAPAT DIATRIBUSIKAN KEPADA:</b>										
Pemilik Entitas Induk	Rp478.637	Rp727.153	Rp1.206.835	Rp250.518	52.58%	Rp479.882	85.97%	7.12%	10.21%	12.53%
Kepentingan nonpengendali	Rp1.534	Rp12.498	-Rp248	Rp10.982	714.80%	-Rp12.744	-101.98%	0.02%	0.18%	0.00%
<b>TOTAL</b>	<b>Rp478.171</b>	<b>Rp739.649</b>	<b>Rp1.206.587</b>	<b>Rp261.478</b>	<b>54.68%</b>	<b>Rp466.938</b>	<b>63.13%</b>	<b>7.14%</b>	<b>10.38%</b>	<b>12.52%</b>
<b>JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:</b>										
Pemilik Entitas Induk	Rp2.431.709	Rp822.193	Rp1.346.744	-Rp1.609.518	-66.19%	Rp524.551	83.80%	36.30%	11.54%	13.98%
Kepentingan nonpengendali	Rp23.838	Rp18.118	Rp8.337	-Rp7.518	-31.81%	-Rp9.781	-80.88%	0.35%	0.23%	0.07%
<b>TOTAL</b>	<b>Rp2.455.345</b>	<b>Rp838.311</b>	<b>Rp1.353.081</b>	<b>-Rp1.617.034</b>	<b>-65.86%</b>	<b>Rp514.770</b>	<b>61.41%</b>	<b>36.65%</b>	<b>11.77%</b>	<b>14.05%</b>
LABA PER SAHAM, DASAR/DILUSIAN (rupiah penuh)	44.97	68.60	113.88	23.63	52.55%	45.26	65.98%	0.00%	0.00%	0.00%

<b>ANALISIS LAPORAN KEUANGAN</b>				
<b>Rasio Keuangan</b>	<b>RUMUS</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.14	1.25	1.07
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	2.613.108.71	2.321.634.58	3.229.581.57
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.28	0.23	0.12
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.27	0.95	0.88
Debt to Asset	Total Utang / Total Aset*100%	0.56	0.49	0.47
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.26	0.28	0.32
NPM	Laba Bersih / Penjualan*100%	0.07	0.10	0.13
ROA	Laba Bersih / Total Aset*100%	0.03	0.05	0.08
ROE	Laba Bersih / Ekuitas *100%	0.08	0.11	0.15
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-5.43	-5.60	-7.15
Assets Turnover	Penjualan Bersih / Total Aset	0.47	0.52	0.63
AR Turnover	Penjualan bersih / Rata-rata Piutang	18.41	19.58	26.47
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	10.23	8.09	4.36
EPS		44.97	68.60	113.86
	BVPS =Total Ekuitas / Jumlah Saham Beredar	0.0006	0.0007	0.0008
Market to Book Value (MBV)	P BV = Harga saham / BVPS	782.558.81	837.628.57	644.464.31

Lampiran 27. PT FAP Agri Tbk(FAPA)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT FAP Agri Tbk(FAPA)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp45.019.351.674	Rp166.445.075.824	Rp507.768.260.273	Rp121.425.724.150	269.72%	Rp341.323.184.449	205.07%	0.58%	2.10%	5.89%
Piutang usaha										
Piutang usaha pihak ketiga	Rp10.790.330.797	Rp5.909.981.631	Rp50.747.177.119	-Rp4.880.349.166	-45.23%	Rp4.837.195.488	758.67%	0.14%	0.07%	0.58%
Piutang usaha pihak berelasi	Rp32.652.471.773	Rp47.218.403.362	Rp70.608.975.680	Rp14.565.931.589	44.61%	Rp23.390.572.318	49.54%	0.42%	0.60%	0.82%
Piutang lainnya										
Piutang lainnya pihak ketiga	Rp1.854.703.586	Rp4.611.204.557	Rp8.579.272.647	Rp2.756.500.971	148.62%	Rp3.968.068.090	86.05%	0.02%	0.06%	0.10%
Piutang lainnya pihak berelasi	Rp130.492.155	Rp64.289.753	Rp60.261.855	-Rp66.202.402	-50.73%	-Rp4.027.898	-6.27%	0.00%	0.00%	0.00%
Persediaan lancar lainnya	Rp429.266.993.984	Rp505.522.786.837	Rp802.154.860.044	Rp76.255.792.853	17.76%	Rp296.632.073.207	58.68%	5.50%	6.37%	9.30%
Biaya dibayar dimuka lancar	Rp5.537.764.783	Rp4.909.560.870	Rp5.052.820.272	-Rp628.204.003	-11.34%	Rp143.259.492	2.92%	0.07%	0.06%	0.06%
Uang muka lancar lainnya	Rp98.814.098.854	Rp115.913.135.592	Rp132.080.580.213	Rp17.099.036.738	17.30%	Rp16.167.444.621	13.95%	1.27%	1.46%	1.53%
Pajak dibayar dimuka lancar	Rp124.767.243.253	Rp160.672.467.060	Rp77.468.616.857	Rp35.905.223.807	28.78%	-Rp83.203.850.203	-51.78%	1.60%	2.03%	0.90%
Aset non-keuangan lancar lainnya	Rp89.387.062.303	Rp176.295.295.627	Rp154.304.144.442	Rp86.908.233.324	97.23%	-Rp21.991.151.185	-12.47%	1.15%	2.22%	1.79%
<b>JUMLAH ASET LANCAR</b>	<b>Rp838.220.513.162</b>	<b>Rp1.187.562.201.023</b>	<b>Rp1.808.824.969.402</b>	<b>Rp349.341.687.861</b>	<b>41.68%</b>	<b>Rp621.262.768.379</b>	<b>52.31%</b>	<b>10.75%</b>	<b>14.97%</b>	<b>20.97%</b>
<b>Aset tidak lancar</b>										
Piutang tidak lancar lainnya pihak ketiga	Rp295.941.724.639	Rp347.424.130.739	Rp422.614.674.256	Rp51.482.406.100	17.40%	Rp75.190.543.517	21.64%	3.79%	4.38%	4.90%
Aset pajak tangguhan	Rp222.610.251.434	Rp197.314.921.621	Rp154.768.973.443	-Rp25.295.329.813	-11.36%	-Rp42.545.948.178	-21.56%	2.85%	2.49%	1.79%
<b>Tanaman perkebunan</b>										
Tanaman perkebunan menghasilkan	Rp3.422.154.350.616	Rp3.210.343.741.877	Rp3.111.136.043.623	-Rp211.810.608.739	-6.19%	-Rp99.207.698.254	-3.09%	43.87%	40.46%	36.08%
Tanaman perkebunan belum menghasilkan	Rp275.551.222.014	Rp333.302.783.899	Rp373.263.117.595	Rp57.751.561.885	20.96%	Rp39.960.333.696	11.99%	3.53%	4.20%	4.33%
Perkebunan plasma	Rp120.628.593.545	Rp169.838.571.700	Rp127.832.743.385	Rp49.209.978.155	40.79%	-Rp42.005.828.315	-24.73%	1.55%	2.14%	1.48%
Aset tetap	Rp2.618.107.259.172	Rp2.457.601.078.945	Rp2.525.142.550.444	-Rp160.506.180.227	-6.13%	Rp67.541.471.499	2.75%	33.56%	30.97%	29.28%
Klaim atas pengembalian pajak tidak lancar	Rp5.366.740.876	Rp28.047.124.335	Rp98.109.387.804	Rp22.680.383.459	422.61%	Rp70.062.263.469	249.80%	0.07%	0.35%	1.14%
Aset pengampunan pajak tidak lancar	Rp521.870.105	Rp0	Rp0	-Rp521.870.105	-100.00%	Rp0	0.00%	0.01%	0.00%	0.00%
Aset tidak lancar non-keuangan lainnya	Rp1.225.252.173	Rp2.710.372.122	Rp2.316.474.735	Rp1.485.119.949	121.21%	-Rp393.897.387	-14.53%	0.02%	0.03%	0.03%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp6.962.107.264.574</b>	<b>Rp6.746.582.725.238</b>	<b>Rp6.815.183.965.285</b>	<b>-Rp215.524.539.336</b>	<b>-3.10%</b>	<b>Rp68.601.240.047</b>	<b>1.02%</b>	<b>89.25%</b>	<b>85.03%</b>	<b>79.03%</b>
<b>JUMLAH ASET</b>	<b>Rp7.800.327.777.736</b>	<b>Rp7.934.144.926.261</b>	<b>Rp8.624.008.934.687</b>	<b>Rp133.817.148.525</b>	<b>1.72%</b>	<b>Rp689.864.008.426</b>	<b>8.69%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp246.516.091.268	Rp0	Rp427.739.191.253	-Rp246.516.091.268	-100.00%	Rp427.739.191.253	0.00%	3.16%	0.00%	4.96%
Utang usaha										
Utang usaha pihak ketiga	Rp233.095.948.167	Rp228.382.630.841	Rp368.049.830.809	-Rp4.713.317.326	-2.02%	Rp139.667.199.968	61.15%	2.99%	2.88%	4.27%
Utang usaha pihak berelasi	Rp48.643.288.231	Rp1.208.589.084	Rp570.088.759	-Rp47.434.699.147	-97.52%	-Rp638.500.325	-52.83%	0.62%	0.02%	0.01%
Utang lainnya										
Utang lainnya pihak ketiga	Rp136.202.864.106	Rp117.702.017.469	Rp157.702.982.789	-Rp18.500.846.637	-13.58%	Rp40.000.965.320	33.98%	1.75%	1.48%	1.83%
Utang lainnya pihak berelasi	Rp20.815.822.540	Rp18.362.369.352	Rp26.739.033.631	-Rp2.453.453.188	-11.79%	Rp8.376.664.279	45.62%	0.27%	0.23%	0.31%
Uang muka pelanggan jangka pendek										
Pihak ketiga	Rp48.994.541.794	Rp75.542.479.513	Rp172.204.440.500	Rp26.547.937.719	54.19%	Rp96.661.960.987	127.96%	0.63%	0.95%	2.00%
Pihak berelasi	Rp0	Rp728.818.370	Rp138.424.000.000	Rp728.818.370	0.00%	Rp137.695.181.630	18892.94%	0.00%	0.01%	1.61%
Beban akrual jangka pendek	Rp80.001.732.309	Rp85.977.075.557	Rp108.323.044.126	Rp5.975.343.248	7.47%	Rp22.345.968.569	25.99%	1.03%	1.08%	1.26%
Utang pajak	Rp23.449.104.368	Rp61.048.779.133	Rp121.867.718.831	Rp37.599.674.765	160.35%	Rp60.818.939.698	99.62%	0.30%	0.77%	1.41%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp179.017.462.612	Rp264.601.396.699	Rp530.783.090.150	Rp85.583.934.087	47.81%	Rp266.181.693.451	100.60%	2.29%	3.33%	6.15%
Utang pembiayaan konsumen	Rp341.289.638	Rp585.315.378	Rp408.386.604	Rp244.025.740	71.50%	-Rp176.928.774	-30.23%	0.00%	0.01%	0.00%
Liabilitas sewa pembiayaan	Rp295.442.900	Rp30.170.600	Rp0	-Rp265.272.300	-89.79%	-Rp30.170.600	-100.00%	0.00%	0.00%	0.00%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp1.017.373.587.933</b>	<b>Rp854.169.641.996</b>	<b>Rp2.052.811.807.452</b>	<b>-Rp163.203.945.937</b>	<b>-16.04%</b>	<b>Rp1.198.642.165.456</b>	<b>140.33%</b>	<b>13.04%</b>	<b>10.77%</b>	<b>23.80%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp241.734.128	Rp11.959.861.444	Rp28.979.170.477	Rp11.718.127.316	4847.53%	Rp17.019.309.033	142.30%	0.00%	0.15%	0.34%
Utang pemegang saham jangka panjang	Rp772.560.864.010	Rp723.639.918.553	Rp0	-Rp48.920.945.457	-6.33%	-Rp723.639.918.553	-100.00%	9.90%	9.12%	0.00%
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp3.188.551.345.456	Rp3.042.152.606.367	Rp2.549.670.734.981	-Rp146.398.739.089	-4.59%	-Rp492.481.871.386	-16.19%	40.88%	38.34%	29.56%
Utang pembiayaan konsumen	Rp409.002.350	Rp835.936.765	Rp908.125.160	Rp426.934.415	104.38%	Rp72.188.395	8.64%	0.01%	0.01%	0.01%
Liabilitas sewa pembiayaan	Rp30.170.600	Rp0	Rp0	-Rp30.170.600	-100.00%	Rp0	0.00%	0.00%	0.00%	0.00%
Kewajiban imbalan pasca kerja jangka panjang	Rp115.267.081.791	Rp115.560.352.321	Rp90.170.562.795	Rp293.270.530	0.25%	-Rp25.389.789.616	-21.97%	1.48%	1.46%	1.05%
Liabilitas keuangan jangka panjang lainnya	Rp3.352.762.301	Rp0	Rp2.456.542.771	-Rp8.352.762.301	-100.00%	Rp2.456.542.771	0.00%	0.11%	0.00%	0.03%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp4.085.412.960.636</b>	<b>Rp3.894.148.675.450</b>	<b>Rp2.672.185.136.094</b>	<b>-Rp191.264.285.186</b>	<b>-4.68%</b>	<b>-Rp1.221.963.539.356</b>	<b>-31.38%</b>	<b>52.37%</b>	<b>49.08%</b>	<b>30.99%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp5.102.786.548.569</b>	<b>Rp4.748.318.317.446</b>	<b>Rp4.724.996.943.546</b>	<b>-Rp354.468.231.123</b>	<b>-6.95%</b>	<b>-Rp23.321.373.900</b>	<b>-0.49%</b>	<b>65.42%</b>	<b>59.85%</b>	<b>54.79%</b>
<b>Ekuitas</b>										
Saham biasa	Rp3.629.411.800.000	Rp3.629.411.800.000	Rp3.629.411.800.000	Rp0	0.00%	Rp0	0.00%	46.53%	45.74%	42.08%
Tambah modal disetor	Rp462.087.643.325	Rp462.087.643.325	Rp462.087.643.325	Rp0	0.00%	Rp0	0.00%	5.92%	5.82%	5.36%
Cadangan pengukuran kembali program imbalan pasti	Rp24.210.947.221	Rp50.368.224.917	Rp53.563.844.848	Rp26.157.277.696	108.04%	Rp3.195.619.931	6.34%	0.31%	0.63%	0.62%
Saldo laba yang belum ditentukan penggunaannya	-Rp1.527.550.990.227	-Rp1.143.113.812.551	-Rp433.969.868.365	Rp384.437.177.676	-25.17%	Rp709.143.944.186	-62.04%	-19.58%	-14.41%	-5.03%
Kepentingan non-pengendali	Rp109.381.828.848	Rp187.072.753.124	Rp187.918.571.333	Rp77.690.924.276	71.03%	Rp845.818.209	0.45%	1.40%	2.36%	2.18%
<b>JUMLAH EKUITAS</b>	<b>Rp2.697.541.229.167</b>	<b>Rp3.185.826.608.815</b>	<b>Rp3.899.011.991.141</b>	<b>Rp488.285.379.648</b>	<b>18.10%</b>	<b>Rp713.185.382.326</b>	<b>22.39%</b>	<b>34.58%</b>	<b>40.15%</b>	<b>45.21%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp7.800.327.777.736</b>	<b>Rp7.934.144.926.261</b>	<b>Rp8.624.008.934.687</b>	<b>Rp133.817.148.525</b>	<b>1.72%</b>	<b>Rp689.864.008.426</b>	<b>8.69%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT FAP Agri Tbk(FAPA)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
Penjualan dan pendapatan usaha	Rp2.617.336.401.866	Rp3.390.496.525.189	Rp4.828.633.601.246	Rp773.160.123.323	29.54%	Rp1.438.137.078.057	42.42%	100.00%	100.00%	100.00%
Beban pokok penjualan dan pendapatan	-Rp2.222.065.236.176	-Rp2.443.808.561.374	-Rp3.212.303.628.736	-Rp221.743.325.198	9.98%	-Rp768.495.067.362	31.45%	-84.90%	-72.08%	-66.53%
<b>LABA BRUTO</b>	<b>Rp395.271.167.710</b>	<b>Rp946.687.965.836</b>	<b>Rp1.616.329.974.532</b>	<b>Rp551.416.798.126</b>	<b>139.50%</b>	<b>Rp669.642.008.696</b>	<b>70.74%</b>	<b>15.10%</b>	<b>27.92%</b>	<b>33.47%</b>
Beban penjualan	-Rp164.522.262.629	-Rp174.504.196.082	-Rp236.144.916.404	-Rp9.981.933.453	6.07%	-Rp61.640.720.322	35.32%	-6.29%	-5.15%	-4.89%
Beban umum dan administrasi	-Rp100.562.711.046	-Rp107.672.101.915	-Rp75.323.424.200	-Rp7.109.390.869	7.07%	-Rp32.348.677.715	-30.04%	-3.84%	-3.18%	-1.56%
Pendapatan keuangan	Rp621.341.997	Rp738.983.482	10.106.497.197	Rp117.641.485	18.93%	9.367.513.715	1267.62%	0.02%	0.02%	0.21%
Beban keuangan	-Rp230.495.746.454	-Rp203.624.782.403	-174.995.614.232	Rp26.870.964.051	-11.66%	28.629.168.171	-14.06%	-8.81%	-6.01%	-3.62%
Keuntungan (kerugian) selisih kurs mata uang asing	Rp4.819.297.997	-Rp28.337.579.286	-180.290.559.460	-Rp33.156.877.283	-688.00%	-151.952.980.174	536.22%	0.18%	-0.84%	-3.73%
Beban pajak final	0	-29.589.105.108	0	-29.589.105.108	0.00%	29.589.105.108	-100.00%	0.00%	-0.87%	0.00%
Pendapatan lainnya	Rp2.719.795.040	Rp88.081.910.985	-Rp21.991.151.185	Rp85.362.115.945	3138.55%	-Rp110.073.062.170	-124.97%	0.10%	2.60%	-0.46%
Beban lainnya	-Rp11.531.726.744	0	-201.038.509	Rp11.531.726.744	-100.00%	-201.038.509	0.00%	-0.44%	0.00%	0.00%
Keuntungan (kerugian) lainnya	0	19.610.006.535	56.207.199.968	19.610.006.535	0.00%	36.597.193.433	186.63%	0.00%	0.58%	1.16%
<b>Laba (Rugi) sebelum Pajak Penghasilan</b>	<b>-Rp103.680.844.129</b>	<b>Rp511.391.102.044</b>	<b>Rp993.696.967.707</b>	<b>Rp615.071.946.173</b>	<b>-593.24%</b>	<b>Rp482.305.865.663</b>	<b>94.31%</b>	<b>-3.96%</b>	<b>15.08%</b>	<b>20.58%</b>
Pendapatan (beban) pajak	-Rp23.378.181.471	-Rp103.875.069.017	-Rp244.386.026.423	-Rp80.496.887.546	344.32%	-Rp140.510.957.406	135.27%	-0.89%	-3.06%	-5.06%
<b>RUGI BERSIH TAHUN BERJALAN</b>	<b>-Rp127.059.025.600</b>	<b>Rp407.516.033.027</b>	<b>Rp749.310.941.284</b>	<b>Rp534.575.058.627</b>	<b>-420.73%</b>	<b>Rp341.794.908.257</b>	<b>83.87%</b>	<b>-4.85%</b>	<b>12.02%</b>	<b>15.52%</b>
PENGHASILAN KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali atas program imbalan pasti	Rp6.833.686.355	Rp36.388.940.014	Rp4.324.927.005	Rp29.555.253.659	432.49%	-Rp32.064.013.009	-88.11%	0.26%	1.07%	0.09%
Pajak penghasilan terkait pos yang tidak akan direklasifikasi ke laba rugi	-Rp238.282.532	-Rp8.854.587.132	-Rp951.483.941	-Rp8.616.304.600	3616.00%	Rp7.903.103.191	-89.25%	-0.01%	-0.26%	-0.02%
<b>Penghasilan komprehensif lain tahun berjalan setelah pajak penghasilan</b>	<b>Rp6.595.403.823</b>	<b>Rp27.534.352.882</b>	<b>Rp3.373.443.064</b>	<b>Rp20.938.949.059</b>	<b>317.48%</b>	<b>-Rp24.160.909.818</b>	<b>-87.75%</b>	<b>0.25%</b>	<b>0.81%</b>	<b>0.07%</b>
<b>JUMLAH RUGI KOMPREHENSIF TAHUN BERJALAN</b>	<b>-Rp120.463.621.777</b>	<b>Rp435.050.385.909</b>	<b>Rp752.684.384.348</b>	<b>Rp555.514.007.686</b>	<b>-461.15%</b>	<b>Rp317.633.998.439</b>	<b>73.01%</b>	<b>-4.60%</b>	<b>12.83%</b>	<b>15.59%</b>
RUGI BERSIH TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	-Rp120.325.584.163	Rp384.437.177.676	Rp709.143.944.186	Rp504.762.761.839	-419.50%	Rp324.706.766.510	84.46%	-4.60%	11.34%	14.69%
Keperluan nonpengendali	-Rp6.733.443.457	Rp23.078.853.330	Rp40.166.995.076	Rp29.812.296.787	-442.75%	Rp17.088.141.746	74.04%	-0.26%	0.68%	0.83%
<b>TOTAL</b>	<b>-Rp127.059.027.620</b>	<b>Rp407.516.031.006</b>	<b>Rp749.310.939.262</b>	<b>Rp534.575.058.626</b>	<b>-420.73%</b>	<b>Rp341.794.908.256</b>	<b>83.87%</b>	<b>-4.85%</b>	<b>12.02%</b>	<b>15.52%</b>
PENGHASILAN KOMPREHENSIF LAIN TAHUN BERJALAN SETELAH PAJAK YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp6.285.071.910	Rp26.157.277.696	Rp3.195.619.931	Rp19.892.205.786	317.51%	-Rp22.961.657.765	-87.78%	0.24%	0.77%	0.07%
Keperluan nonpengendali	Rp330.331.913	Rp1.377.075.186	Rp177.823.133	Rp1.046.743.273	316.88%	-Rp1.199.252.053	-87.09%	0.01%	0.04%	0.00%
<b>TOTAL</b>	<b>Rp6.595.403.823</b>	<b>Rp27.534.352.882</b>	<b>Rp3.373.443.064</b>	<b>Rp20.938.949.059</b>	<b>317.48%</b>	<b>-Rp24.160.909.818</b>	<b>-87.75%</b>	<b>0.25%</b>	<b>0.81%</b>	<b>0.07%</b>
JUMLAH RUGI KOMPREHENSIF TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	-Rp114.060.512.253	Rp410.594.455.372	Rp712.339.564.117	Rp524.654.967.625	-458.98%	Rp301.745.108.745	73.49%	-4.36%	12.11%	14.75%
Keperluan nonpengendali	-Rp6.403.111.544	Rp24.455.928.516	Rp40.344.818.209	Rp30.859.040.060	-481.94%	Rp15.888.889.693	64.97%	-0.24%	0.72%	0.84%
<b>TOTAL</b>	<b>-Rp120.463.623.797</b>	<b>Rp435.050.383.888</b>	<b>Rp752.684.382.326</b>	<b>Rp555.514.007.685</b>	<b>-461.15%</b>	<b>Rp317.633.998.438</b>	<b>73.01%</b>	<b>-4.60%</b>	<b>12.83%</b>	<b>15.59%</b>
Laba per saham dasar (rupiah penuh)	-91.36	105.92	195.39	197.28	-215.94%	69.47	64.47%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.82	1.39	0.88
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	838.220.513.161.58	1.187.562.201.022.41	1.808.824.969.401.61
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.04	0.19	0.25
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.89	1.49	1.21
Debt to Asset	Total Utang / Total Aset*100%	0.65	0.60	0.55
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.15	0.28	0.33
NPM	Laba Bersih / Penjualan*100%	-0.05	0.12	0.16
ROA	Laba Bersih / Total Aset*100%	-0.02	0.05	0.09
ROE	Laba Bersih / Ekuitas *100%	-0.05	0.13	0.19
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-3.84	-4.22	-5.55
Assets Turnover	Penjualan Bersih / Total Aset	0.34	0.43	0.56
AR Turnover	Penjualan bersih / Rata-rata Piutang	36.03	46.67	66.47
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)		30.31	22.01
EPS		-91.36	105.92	195.39
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar P BV = Harga saham / BVPS		877.8	1074.3
			3.66	4.00

## Lampiran 28. FKS Multi Agro Tbk(FISH)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA FKS Multi Agro Tbk(FISH)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp62.984.876	Rp67.435.553	Rp52.097.981	Rp4.450.677	7.07%	-Rp15.337.572	-22.74%	14.28%	12.54%	11.29%
Piutang usaha										
Piutang usaha pihak ketiga	Rp80.130.805	Rp75.918.482	Rp81.164.862	-Rp4.212.323	-5.26%	Rp5.246.380	6.91%	18.17%	14.12%	17.59%
Piutang usaha pihak berelasi	Rp802.698	Rp1.103.771	Rp1.085.212	Rp301.073	37.51%	-Rp18.559	-1.68%	0.18%	0.21%	0.24%
Piutang lainnya										
Piutang lainnya pihak ketiga	Rp261.148	Rp5.254.576	Rp2.309.519	Rp4.993.428	1912.11%	-Rp2.945.057	-56.05%	0.06%	0.98%	0.50%
Piutang lainnya pihak berelasi	Rp0	Rp791.643	Rp289.026	Rp791.643	0.00%	-Rp502.617	-63.49%	0.00%	0.15%	0.06%
Persediaan lancar lainnya	Rp149.699.639	Rp187.648.664	Rp190.580.745	Rp37.949.025	25.35%	Rp2.932.081	1.56%	33.95%	34.90%	41.30%
Biaya dibayar dimuka lancar	Rp1.093.983	Rp1.732.326	Rp1.187.107	Rp638.343	58.35%	-Rp545.219	-31.47%	0.25%	0.32%	0.26%
Uang muka lancar lainnya	Rp19.355.414	Rp62.972.445	Rp9.469.242	Rp43.617.031	225.35%	-Rp53.503.203	-84.96%	4.39%	11.71%	2.05%
Pajak dibayar dimuka lancar	Rp3.719.813	Rp849.753	Rp487.582	-Rp2.870.060	-77.16%	-Rp362.171	-42.62%	0.84%	0.16%	0.11%
Aset non-keuangan lancar lainnya	Rp310.631	Rp845.692	Rp628.647	Rp535.061	172.25%	-Rp217.045	-25.66%	0.07%	0.16%	0.14%
<b>JUMLAH ASET LANCAR</b>	<b>Rp318.359.007</b>	<b>Rp404.552.905</b>	<b>Rp339.299.923</b>	<b>Rp86.193.898</b>	<b>27.07%</b>	<b>-Rp65.252.982</b>	<b>-16.13%</b>	<b>72.20%</b>	<b>75.25%</b>	<b>73.53%</b>
<b>Aset tidak lancar</b>										
Uang muka tidak lancar atas pembelian aset tetap	Rp10.526.110	Rp10.913.745	Rp11.581.562	Rp387.635	3.68%	Rp667.817	6.12%	2.39%	2.03%	2.51%
Aset keuangan tidak lancar tersedia untuk dijual	Rp710.126	Rp0	Rp0	-Rp710.126	-100.00%	Rp0	0.00%	0.16%	0.00%	0.00%
Aset pajak tangguhan	Rp3.617.347	Rp4.863.987	Rp5.523.092	Rp1.246.640	34.46%	Rp659.105	13.55%	0.82%	0.90%	1.20%
Aset tetap	Rp106.637.975	Rp101.798.731	Rp93.224.769	-Rp4.839.244	-4.54%	-Rp8.573.962	-8.42%	24.19%	18.93%	20.20%
Aset hak guna	Rp0	Rp12.280.049	Rp9.434.583	Rp12.280.049	0.00%	-Rp2.845.466	-23.17%	0.00%	2.28%	2.04%
Klaim atas pengembalian pajak tidak lancar	Rp577.796	Rp1.213.835	Rp958.713	Rp636.039	110.08%	-Rp255.122	-21.02%	0.13%	0.23%	0.21%
Aset takberwujud selain goodwill	Rp0	Rp590.024	Rp396.794	Rp590.024	0.00%	-Rp193.230	-32.75%	0.00%	0.11%	0.09%
Aset tidak lancar non-keuangan lainnya	Rp489.458	Rp1.427.318	Rp1.044.259	Rp937.860	191.61%	-Rp383.059	-26.84%	0.11%	0.27%	0.23%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp122.558.812</b>	<b>Rp133.087.689</b>	<b>Rp122.163.772</b>	<b>Rp10.528.877</b>	<b>8.59%</b>	<b>-Rp10.923.917</b>	<b>-8.21%</b>	<b>27.80%</b>	<b>24.75%</b>	<b>26.47%</b>
<b>JUMLAH ASET</b>	<b>Rp440.917.819</b>	<b>Rp537.640.594</b>	<b>Rp461.463.695</b>	<b>Rp96.722.775</b>	<b>21.94%</b>	<b>-Rp76.176.899</b>	<b>-14.17%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp37.849.228	Rp87.872.490	Rp78.114.086	Rp50.023.262	132.16%	-Rp9.758.404	-11.11%	8.58%	16.34%	16.93%
<b>Utang usaha</b>										
Utang usaha pihak ketiga	Rp157.742.167	Rp116.095.767	Rp53.928.453	-Rp41.646.400	-26.40%	-Rp62.167.314	-53.55%	35.78%	21.59%	11.69%
Utang usaha pihak berelasi	Rp21.531.625	Rp65.098.615	Rp62.983.521	Rp43.566.990	202.34%	-Rp2.115.094	-3.25%	4.88%	12.11%	13.65%
Utang lainnya										
Utang lainnya pihak ketiga	Rp377.561	Rp1.136.453	Rp576.092	Rp758.892	201.00%	-Rp560.361	-49.31%	0.09%	0.21%	0.12%
Utang lainnya pihak berelasi	Rp0	Rp15.063	Rp0	Rp15.063	0.00%	-Rp15.063	-100.00%	0.00%	0.00%	0.00%
Uang muka pelanggan jangka pendek pihak ketiga	Rp19.545.200	Rp10.024.233	Rp6.719.343	-Rp9.520.967	-48.71%	-Rp3.304.890	-32.97%	4.43%	1.86%	1.46%
Beban akrual jangka pendek	Rp12.449.041	Rp6.938.851	Rp10.092.686	-Rp5.510.190	-44.26%	Rp3.153.835	45.45%	2.82%	1.29%	2.19%
Liabilitas imbalan pasca kerja jangka pendek	Rp0	Rp7.729.387	Rp8.513.586	Rp7.729.387	0.00%	Rp784.199	10.15%	0.00%	1.44%	1.84%
Utang pajak	Rp3.281.679	Rp2.966.117	Rp2.928.896	-Rp315.562	-9.62%	-Rp37.221	-1.25%	0.74%	0.55%	0.63%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp7.418.861	Rp9.754.385	Rp6.759.952	Rp2.335.524	31.48%	-Rp2.994.433	-30.70%	1.68%	1.81%	1.46%
Liabilitas sewa pembiayaan	Rp0	Rp3.143.833	Rp3.032.790	Rp3.143.833	0.00%	-Rp111.043	-3.53%	0.00%	0.58%	0.66%
Liabilitas keuangan derivatif jangka pendek	Rp880.922	Rp126.349	Rp66.080	-Rp734.573	-85.32%	-Rp60.269	-47.70%	0.20%	0.02%	0.01%
Liabilitas non-keuangan jangka pendek lainnya	Rp2.078.321	Rp427.278	Rp406.086	-Rp1.651.043	-79.44%	-Rp21.192	-4.96%	0.47%	0.08%	0.09%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp263.134.605</b>	<b>Rp311.328.821</b>	<b>Rp234.121.571</b>	<b>Rp48.194.216</b>	<b>18.32%</b>	<b>-Rp77.207.250</b>	<b>-24.80%</b>	<b>59.68%</b>	<b>57.91%</b>	<b>50.73%</b>
<b>Liabilitas jangka panjang</b>										
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp34.538.799	Rp56.818.563	Rp49.016.620	Rp22.279.764	64.51%	-Rp7.801.943	-13.73%	7.83%	10.57%	10.62%
Liabilitas sewa pembiayaan	Rp0	Rp9.840.822	Rp6.093.081	Rp9.840.822	0.00%	-Rp3.747.741	-38.08%	0.00%	1.83%	1.32%
Kewajiban imbalan pasca kerja jangka panjang	Rp5.350.947	Rp4.968.555	Rp4.838.488	-Rp382.392	-7.15%	-Rp130.067	-2.62%	1.21%	0.92%	1.05%
Liabilitas non-keuangan jangka panjang	Rp4.970.796	Rp0	Rp0	-Rp4.970.796	-100.00%	Rp0	0.00%	1.13%	0.00%	0.00%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp44.860.542</b>	<b>Rp71.627.940</b>	<b>Rp59.948.189</b>	<b>Rp26.767.398</b>	<b>59.67%</b>	<b>-Rp11.679.751</b>	<b>-16.31%</b>	<b>10.17%</b>	<b>13.32%</b>	<b>12.99%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp307.995.147</b>	<b>Rp382.956.761</b>	<b>Rp294.069.760</b>	<b>Rp74.961.614</b>	<b>24.34%</b>	<b>-Rp88.887.001</b>	<b>-23.21%</b>	<b>69.85%</b>	<b>71.23%</b>	<b>63.73%</b>
<b>Ekuitas</b>										
Saham biasa	Rp6.120.561	Rp6.120.561	Rp6.120.561	Rp0	0.00%	Rp0	0.00%	1.39%	1.14%	1.33%
Tambahan modal disetor	Rp95.775	Rp95.775	-Rp2.849.354	Rp0	0.00%	-Rp2.945.129	-3075.05%	0.02%	0.02%	-0.62%
Cadangan selisih kurs peniobaran	-Rp1.656.101	-Rp2.324.791	-Rp8.262.999	-Rp668.690	40.38%	-Rp5.938.208	255.43%	-0.38%	-0.43%	-1.79%
Komponen ekuitas lainnya	Rp20.293	Rp20.293	Rp20.293	Rp0	0.00%	Rp0	0.00%	0.00%	0.00%	0.00%
<b>Saldo laba (akumulasi kerugian)</b>										
Saldo laba yang telah ditentukan penggunaannya	Rp1.433.919	Rp1.433.919	Rp1.433.919	Rp0	0.00%	Rp0	0.00%	0.33%	0.27%	0.31%
Saldo laba yang belum ditentukan penggunaannya	Rp119.525.591	Rp140.284.516	Rp163.517.312	Rp20.758.925	17.37%	Rp23.232.796	16.56%	27.11%	26.09%	35.43%
Proforma ekuitas	Rp0	Rp1.405.444	Rp0	Rp1.405.444	0.00%	-Rp1.405.444	-100.00%	0.00%	0.28%	0.00%
Kepentingan non-pengendali	Rp7.382.634	Rp7.648.116	Rp7.414.203	Rp265.482	3.60%	-Rp233.913	-3.06%	1.67%	1.42%	1.61%
<b>JUMLAH EKUITAS</b>	<b>Rp132.922.672</b>	<b>Rp154.683.833</b>	<b>Rp167.393.935</b>	<b>Rp21.761.161</b>	<b>16.37%</b>	<b>Rp12.710.102</b>	<b>8.22%</b>	<b>30.15%</b>	<b>28.77%</b>	<b>36.27%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp440.917.819</b>	<b>Rp537.640.594</b>	<b>Rp461.463.695</b>	<b>Rp96.722.775</b>	<b>21.94%</b>	<b>-Rp76.176.899</b>	<b>-14.17%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI FKS Multi Agro Tbk(FISH)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
Penjualan dan pendapatan usaha	Rp989.751.556	Rp1.356.597.129	Rp1.565.130.899	Rp386.845.573	37.06%	Rp208.533.570	15.37%	100.00%	100.00%	100.00%
Beban pokok penjualan dan pendapatan	-Rp931.583.745	-Rp1.282.185.188	-Rp1.481.401.338	-Rp360.801.443	37.83%	-Rp199.218.160	15.64%	-94.12%	-94.51%	-94.86%
<b>LABA BRUTO</b>	<b>Rp58.167.811</b>	<b>Rp74.411.941</b>	<b>Rp83.729.361</b>	<b>Rp16.244.130</b>	<b>27.93%</b>	<b>Rp9.317.420</b>	<b>12.52%</b>	<b>5.88%</b>	<b>5.49%</b>	<b>5.35%</b>
Beban penjualan	-Rp8.739.180	-Rp10.789.680	-Rp12.210.001	-Rp2.030.520	23.23%	-Rp1.440.321	13.37%	-0.88%	-0.79%	-0.78%
Beban umum dan administrasi	-Rp20.110.384	-Rp23.069.065	-Rp23.716.064	-Rp2.958.701	14.71%	-Rp648.999	2.80%	-2.03%	-1.70%	-1.52%
Pendapatan keuangan	Rp375.881	Rp323.367	Rp509.787	-Rp52.514	-13.97%	Rp188.420	57.65%	0.04%	0.02%	0.03%
Beban keuangan	-Rp4.871.989	-Rp8.140.034	-Rp8.476.276	-Rp1.268.045	26.03%	-Rp2.338.242	38.05%	-0.49%	-0.45%	-0.54%
Beban pajak final	Rp0	-Rp253.842	-Rp208.012	-Rp253.842	0.00%	Rp47.830	-18.84%	0.00%	-0.02%	-0.01%
Pendapatan lainnya	Rp4.103.662	Rp2.021.030	Rp4.627.848	-Rp2.082.632	-50.75%	Rp2.606.818	128.98%	0.41%	0.15%	0.30%
Beban lainnya	-Rp3.698.998	-Rp1.485.493	-Rp2.083.715	Rp2.213.503	-59.84%	-Rp578.222	38.92%	-0.37%	-0.11%	-0.13%
Keuntungan (kerugian) lainnya	Rp0	Rp1.184.057	-Rp70.808	Rp1.184.057	0.00%	-Rp1.254.863	-105.98%	0.00%	0.08%	0.00%
Laba (Rugi) Sebelum Pajak Penghasilan	Rp25.226.845	Rp36.222.281	Rp42.124.122	Rp10.996.436	43.59%	Rp5.901.841	16.29%	2.56%	2.67%	2.69%
Pendapatan (beban) pajak	-Rp5.750.810	-Rp8.985.181	-Rp9.387.828	-Rp1.234.571	21.47%	-Rp2.382.447	34.11%	-0.58%	-0.51%	-0.60%
<b>LABA TAHUN BERJALAN</b>	<b>Rp19.476.235</b>	<b>Rp29.237.100</b>	<b>Rp32.756.494</b>	<b>Rp9.760.865</b>	<b>50.12%</b>	<b>Rp3.519.394</b>	<b>12.04%</b>	<b>1.97%</b>	<b>2.16%</b>	<b>2.09%</b>
Penghasilan (rugi) komprehensif lain										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Laba pengukuran kembali atas liabilitas imbalan kerja	-Rp33.400	Rp311.289	Rp326.322	Rp344.689	-1032.00%	Rp15.033	4.83%	0.00%	0.02%	0.02%
Pajak penghasilan terkait pos yang tidak akan direklasifikasi ke laba rugi	Rp48.727	-Rp67.929	-Rp71.764	-Rp116.656	-239.41%	-Rp3.835	5.65%	0.00%	-0.01%	0.00%
Pos yang akan direklasifikasi ke laba rugi:										
Selisih kurs atas penjabaran laporan keuangan	-Rp991.054	-Rp794.781	-Rp6.767.798	Rp196.273	-19.80%	-Rp5.973.017	751.53%	-0.10%	-0.06%	-0.43%
Penghasilan (rugi) komprehensif lain tahun berjalan setelah pajak	-Rp975.727	-Rp551.421	-Rp6.513.240	Rp424.306	-43.49%	-Rp5.961.819	1081.17%	-0.10%	-0.04%	-0.42%
Penyesuaian proforma	Rp0	Rp25.602	Rp82.540	Rp25.602	0.00%	Rp68.938	222.40%	0.00%	0.00%	0.01%
Rugi komprehensif lain tahun berjalan setelah pajak dan setelah penyesuaian proforma	-Rp975.727	-Rp525.819	-Rp6.430.700	Rp449.908	-46.11%	-Rp5.904.881	1122.99%	-0.58%	-0.51%	-0.60%
<b>Total penghasilan komprehensif tahun berjalan</b>	<b>Rp18.500.508</b>	<b>Rp28.711.281</b>	<b>Rp26.325.794</b>	<b>Rp10.210.773</b>	<b>55.19%</b>	<b>-Rp2.385.487</b>	<b>-8.31%</b>	<b>1.87%</b>	<b>2.12%</b>	<b>1.68%</b>
Laba tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp19.571.108	Rp28.894.111	Rp32.243.358	Rp9.323.003	47.64%	Rp3.349.247	11.59%	1.98%	2.13%	2.06%
Kepentingan nonpengendali	-Rp94.873	Rp342.989	Rp513.136	Rp437.862	-461.52%	Rp170.147	49.61%	-0.01%	0.03%	0.03%
<b>TOTAL</b>	<b>Rp19.476.235</b>	<b>Rp29.237.100</b>	<b>Rp32.756.494</b>	<b>Rp9.760.865</b>	<b>50.12%</b>	<b>Rp3.519.394</b>	<b>12.04%</b>	<b>1.97%</b>	<b>2.16%</b>	<b>2.09%</b>
Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp18.700.397	Rp28.440.384	Rp28.559.720	Rp9.739.987	52.08%	-Rp1.880.664	-6.61%	1.89%	2.10%	1.70%
Kepentingan nonpengendali	-Rp199.889	Rp270.897	-Rp233.926	Rp470.786	-235.62%	-Rp504.623	-186.35%	-0.02%	0.02%	-0.01%
<b>TOTAL</b>	<b>Rp18.500.508</b>	<b>Rp28.711.281</b>	<b>Rp26.325.794</b>	<b>Rp10.210.773</b>	<b>55.19%</b>	<b>-Rp2.385.487</b>	<b>-8.31%</b>	<b>1.87%</b>	<b>2.12%</b>	<b>1.68%</b>
Laba per saham dasar yang dapat diatribusikan kepada pemilik entitas induk										
	0.041	0.080	0.067	0.019	46.34%	0.007	11.67%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.21	1.30	1.45
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	318.359.006.43	404.552.904.40	339.299.922.19
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.239	0.217	0.223
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	2.32	2.48	1.76
Debt to Asset	Total Utang / Total Aset*100%	0.70	0.71	0.64
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.06	0.05	0.05
NPM	Laba Bersih / Penjualan*100%	0.02	0.02	0.02
ROA	Laba Bersih / Total Aset*100%	0.04	0.05	0.07
ROE	Laba Bersih / Ekuitas *100%	0.15	0.19	0.20
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-5.29	-7.29	-8.42
Assets Turnover	Penjualan Bersih / Total Aset	2.24	2.52	3.39
AR Turnover	Penjualan bersih / Rata-rata Piutang	12.36	16.94	19.55
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	63.902.44	127.500.00	100.746.27
EPS		0.04	0.06	0.07
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar P BV = Harga saham / BVPS	0.28	0.32	0.35
		9461.14	23738.74	19355.54

Lampiran 29. PT Falmaco Nonwoven Industri Tbk (FLMC)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Falmaco Nonwoven Industri	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan bank	Rp386.098.379	Rp73.764.949	Rp138.793.653	-Rp312.333.430	-80.89%	Rp65.028.704	88.16%	0.33%	0.04%	0.08%
Piutang usaha - pihak ketiga	Rp7.312.701.658	Rp5.785.440.671	Rp6.910.120.350	-Rp1.527.260.987	-20.89%	Rp1.124.679.679	19.44%	6.24%	2.94%	3.77%
Persediaan	Rp11.976.826.135	Rp0	Rp74.572.707	-Rp11.976.826.135	-100.00%	Rp74.572.707	0.00%	10.21%	0.00%	0.04%
Uang muka dan biaya dibayar dimuka	Rp7.057.862.515	Rp10.626.018.973	Rp10.356.118.360	Rp3.568.156.458	50.56%	-Rp269.900.613	-2.54%	6.02%	5.40%	5.65%
Biaya ditangguhkan	Rp4.699.000.000	Rp284.141.172	Rp147.131.388	-Rp4.414.858.828	-93.95%	-Rp137.009.784	-48.22%	4.01%	0.14%	0.08%
<b>Jumlah Aset Lancar</b>	<b>Rp31.432.488.687</b>	<b>Rp16.769.365.765</b>	<b>Rp17.626.736.458</b>	<b>-Rp14.663.122.922</b>	<b>-46.65%</b>	<b>Rp857.370.693</b>	<b>5.11%</b>	<b>26.81%</b>	<b>8.52%</b>	<b>9.61%</b>
<b>ASET TIDAK LANCAR</b>										
Taksiran tagihan pajak penghasilan	Rp0	Rp708.051.860	Rp73.089.000	Rp708.051.860	0.00%	-Rp634.962.860	-89.68%	0.00%	0.36%	0.04%
Aset tetap - bersih	Rp85.135.723.754	Rp173.819.310.108	Rp160.077.527.600	Rp88.683.586.354	104.17%	-Rp13.741.782.508	-7.91%	72.61%	88.27%	87.27%
Aset pajak tangguhan	Rp687.132.296	Rp5.613.011.840	Rp5.654.616.117	Rp4.925.879.544	716.87%	Rp41.604.277	0.74%	0.59%	2.85%	3.08%
Uang Muka	Rp0	Rp0	Rp643.319.948	Rp0	0.00%	Rp643.319.948	0.00%	0.00%	0.00%	0.35%
<b>Jumlah Aset Tidak Lancar</b>	<b>Rp85.822.856.050</b>	<b>Rp180.140.373.808</b>	<b>Rp165.805.232.717</b>	<b>Rp94.317.517.758</b>	<b>109.90%</b>	<b>-Rp14.335.141.091</b>	<b>-7.96%</b>	<b>73.19%</b>	<b>91.48%</b>	<b>90.39%</b>
<b>JUMLAH ASET</b>	<b>Rp117.255.344.737</b>	<b>Rp196.909.739.573</b>	<b>Rp183.431.969.175</b>	<b>Rp79.654.394.836</b>	<b>67.93%</b>	<b>-Rp13.477.770.398</b>	<b>-6.84%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang bank jangka pendek	Rp38.752.190.967	Rp40.969.175.260	Rp3.534.900.337	Rp2.216.984.293	5.72%	-Rp37.434.274.923	-91.37%	33.05%	24.05%	2.24%
Utang usaha - pihak ketiga	Rp3.488.413.265	Rp4.208.889.111	Rp5.238.292.793	Rp720.475.846	20.65%	Rp1.029.403.682	24.46%	2.98%	2.47%	3.33%
Utang Lain-Lain:										
Pihak Ketiga	Rp0	Rp11.397.968.913	Rp78.183.763.519	Rp11.397.968.913	0.00%	Rp66.785.794.606	585.94%	0.00%	6.69%	49.63%
Pihak berelasi	Rp10.259.949.940	Rp11.409.351.440	Rp0	Rp1.149.401.500	11.20%	-Rp11.409.351.440	-100.00%	8.75%	6.70%	0.00%
Utang pajak	Rp2.778.935.314	Rp8.489.486.522	Rp6.287.419.639	Rp5.710.551.208	205.49%	-Rp2.202.066.883	-25.94%	2.37%	4.98%	3.99%
Beban masih harus dibayar	Rp3.558.105.725	Rp1.037.933.591	Rp2.094.728.945	-Rp2.520.172.134	-70.83%	Rp1.056.795.354	101.82%	3.03%	0.61%	1.33%
Uang muka pelanggan	Rp2.142.391.678	Rp1.797.078.196	Rp2.035.133.927	-Rp345.313.482	-16.12%	Rp238.055.731	13.25%	1.83%	1.05%	1.29%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun:										
Utang bank	Rp1.547.593.030	Rp1.729.293.822	Rp0	Rp181.700.792	11.74%	-Rp1.729.293.822	-100.00%	1.32%	1.02%	0.00%
Utang pembiayaan konsumen	Rp396.447.711	Rp777.214.521	Rp559.375.442	Rp380.766.810	96.04%	-Rp217.839.079	-28.03%	0.34%	0.46%	0.36%
Utang sewa pembiayaan	Rp2.627.093.785	Rp530.907.807	Rp0	-Rp2.096.185.978	-79.79%	-Rp530.907.807	-100.00%	2.24%	0.31%	0.00%
Pendapatan ditangguhkan	Rp21.986.767	Rp2.914.480.739	Rp1.166.085.618	Rp2.892.493.972	13155.61%	-Rp1.748.395.121	-59.99%	0.02%	1.71%	0.74%
<b>Jumlah Liabilitas Jangka Pendek</b>	<b>Rp65.573.108.182</b>	<b>Rp85.261.779.922</b>	<b>Rp99.099.700.220</b>	<b>Rp16.688.671.740</b>	<b>30.03%</b>	<b>Rp13.837.920.298</b>	<b>16.23%</b>	<b>55.92%</b>	<b>50.05%</b>	<b>62.91%</b>
<b>LIABILITAS JANGKA PANJANG</b>										
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun:										
Utang bank	Rp6.837.797.467	Rp5.108.503.645	Rp0	-Rp1.729.293.822	-25.29%	-Rp5.108.503.645	-100.00%	5.83%	3.00%	0.00%
Utang pembiayaan konsumen	Rp242.962.887	Rp946.417.137	Rp273.303.663	Rp703.454.250	289.53%	-Rp673.113.474	-71.12%	0.21%	0.56%	0.17%
Utang sewa pembiayaan	Rp2.103.741.733	Rp1.439.288.599	Rp250.837.041	-Rp664.453.134	-31.58%	-Rp1.188.451.558	-82.57%	1.79%	0.84%	0.16%
Pendapatan ditangguhkan	Rp16.008.504	Rp1.712.999.685	Rp1.097.720.440	Rp1.696.991.181	10600.56%	-Rp615.279.245	-35.92%	0.01%	1.01%	0.70%
Utang lain-lain - pihak berelasi	Rp1.251.260.096	Rp0	Rp0	-Rp1.251.260.096	-100.00%	Rp0	0.00%	1.07%	0.00%	0.00%
Liabilitas diestimasi atas imbalan kerja karyawan										
Karyawan	Rp7.558.678.193	Rp7.006.635.577	Rp5.956.758.111	-Rp552.042.616	-7.30%	-Rp1.049.877.466	-14.98%	6.45%	4.11%	3.78%
<b>Jumlah Liabilitas Jangka Panjang</b>	<b>Rp18.010.448.880</b>	<b>Rp16.213.844.643</b>	<b>Rp7.578.619.255</b>	<b>-Rp1.796.604.237</b>	<b>-9.98%</b>	<b>-Rp8.635.225.388</b>	<b>-53.26%</b>	<b>15.36%</b>	<b>9.52%</b>	<b>4.81%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp83.583.557.062</b>	<b>Rp101.475.624.565</b>	<b>Rp106.678.319.475</b>	<b>Rp17.892.067.503</b>	<b>21.41%</b>	<b>Rp5.202.694.910</b>	<b>5.13%</b>	<b>71.28%</b>	<b>59.57%</b>	<b>67.72%</b>
<b>EKUITAS</b>										
Modal saham - nilai nominal Rp 80 per lembar saham										
Modal ditempatkan dan disetor penuh - 625.000.000 saham	Rp50.000.000.000	Rp50.000.000.000	Rp50.000.000.000	Rp0	0.00%	Rp0	0.00%	42.64%	29.35%	31.74%
Tambahan modal disetor	Rp2.747.020.000	Rp2.747.020.000	Rp2.747.020.000	Rp0	0.00%	Rp0	0.00%	2.34%	1.61%	1.74%
Aset tetap	Rp0	Rp89.360.530.902	Rp89.360.530.902	Rp89.360.530.902	0.00%	Rp0	0.00%	0.00%	52.45%	56.73%
Kerugian aktuarial atas imbalan kerja - bersih	-Rp1.418.739.894	-Rp1.175.458.297	-Rp995.575.535	Rp243.281.597	-17.15%	Rp179.882.762	-15.30%	-1.21%	-0.69%	-0.63%
Defisit	-Rp17.656.492.431	-Rp72.048.977.597	-Rp90.266.005.719	-Rp54.392.485.166	308.06%	-Rp18.217.028.122	25.28%	-15.06%	-42.29%	-57.30%
<b>JUMLAH EKUITAS</b>	<b>Rp33.671.787.675</b>	<b>Rp68.883.115.008</b>	<b>Rp50.845.969.648</b>	<b>Rp35.211.327.333</b>	<b>104.57%</b>	<b>-Rp18.037.145.360</b>	<b>-26.19%</b>	<b>28.72%</b>	<b>40.43%</b>	<b>32.28%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp117.255.344.737</b>	<b>Rp170.358.739.573</b>	<b>Rp157.524.289.123</b>	<b>Rp53.103.394.836</b>	<b>45.29%</b>	<b>-Rp12.834.450.450</b>	<b>-7.53%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Falmaco Nonwoven Industri	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp91.169.282.696	Rp49.213.151.806	Rp58.039.050.603	-Rp41.956.130.890	-46.02%	Rp8.825.898.797	17.93%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp60.473.560.675	-Rp43.122.849.859	-Rp48.156.897.866	Rp17.350.710.816	-28.69%	-Rp5.034.048.007	11.67%	-66.33%	-87.62%	-82.97%
<b>LABA KOTOR</b>	<b>Rp30.695.722.021</b>	<b>Rp6.090.301.947</b>	<b>Rp9.882.152.737</b>	<b>-Rp24.605.420.074</b>	<b>-80.16%</b>	<b>Rp3.791.850.790</b>	<b>62.26%</b>	<b>33.67%</b>	<b>12.38%</b>	<b>17.03%</b>
Beban umum dan administrasi	-Rp10.572.048.645	-Rp11.535.899.196	-Rp13.202.923.800	-Rp963.850.551	9.12%	-Rp1.667.024.604	14.45%	-11.60%	-23.44%	-22.75%
Beban penjualan	-Rp2.828.766.947	-Rp1.630.105.513	-Rp3.926.701.346	Rp1.198.661.434	-42.37%	-Rp2.296.595.833	140.89%	-3.10%	-3.31%	-6.77%
<b>LABA USAHA</b>	<b>Rp17.294.906.429</b>	<b>-Rp7.075.702.762</b>	<b>-Rp7.247.472.409</b>	<b>Rp24.370.609.191</b>	<b>-140.91%</b>	<b>-Rp171.769.647</b>	<b>2.43%</b>	<b>18.97%</b>	<b>-14.38%</b>	<b>-12.49%</b>
Pendapatan keuangan	Rp6.045.082	-Rp8.615.069.117	-Rp5.882.777.741	-Rp8.621.114.199	-142613.68%	Rp2.732.291.376	-31.72%	0.01%	-17.51%	-10.14%
Beban keuangan	-Rp6.728.247.615	Rp0	Rp0	Rp6.728.247.615	-100.00%	Rp0	0.00%	-7.38%	0.00%	0.00%
Pendapatan (beban) lain-lain bersih	Rp83.886.359	-Rp39.024.337.465	-Rp5.780.829.518	-Rp39.108.223.824	-46620.48%	Rp33.243.507.947	-85.19%	0.09%	-79.30%	-9.96%
<b>LABA (RUGI) SEBELUM PAJAK PENGHASILAN</b>	<b>Rp10.656.590.255</b>	<b>-Rp54.715.109.344</b>	<b>-Rp18.911.079.668</b>	<b>-Rp65.371.699.599</b>	<b>-613.44%</b>	<b>Rp35.804.029.676</b>	<b>-65.44%</b>	<b>11.69%</b>	<b>-111.18%</b>	<b>-32.58%</b>
MANFAAT (BEBAN) PAJAK PENGHASILAN-BERSIH	-Rp3.188.443.809	-Rp1.087.876.151	Rp694.056.111	Rp2.100.567.658	-65.88%	Rp1.781.932.262	-163.80%	-3.50%	-2.21%	1.20%
<b>LABA RUGI TAHUN BERJALAN</b>	<b>Rp7.468.146.446</b>	<b>-Rp55.802.985.495</b>	<b>-Rp18.217.023.557</b>	<b>-Rp63.271.131.941</b>	<b>-847.21%</b>	<b>Rp37.585.961.938</b>	<b>-67.35%</b>	<b>8.19%</b>	<b>-113.39%</b>	<b>-31.39%</b>
PENGHASILAN KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasi ke laba rugi dalam periode berikutnya										
Surplus revaluasi aset tetap	Rp0	Rp90.771.031.231	Rp0	Rp90.771.031.231	0.00%	-Rp90.771.031.231	-100.00%	0.00%	184.44%	0.00%
Pengukuran kembali liabilitas diestimasi atas imbalan kerja karyawan	-Rp1.407.074.605	-Rp157.462.258	Rp230.618.925	Rp1.249.612.347	-88.81%	Rp388.081.183	-246.46%	-1.54%	-0.32%	0.40%
Pajak penghasilan terkait	Rp281.414.921	Rp400.743.855	-Rp50.736.163	Rp119.328.934	42.40%	-Rp451.480.018	-112.66%	0.31%	0.81%	-0.09%
<b>JUMLAH LABA KOMPREHENSIF TAHUN</b>	<b>Rp6.342.486.762</b>	<b>Rp35.211.327.333</b>	<b>-Rp18.037.140.795</b>	<b>Rp28.868.840.571</b>	<b>455.17%</b>	<b>-Rp53.248.468.128</b>	<b>-151.23%</b>	<b>6.96%</b>	<b>71.55%</b>	<b>-31.08%</b>
LABA(RUGI) BERSIH PER SAHAM DAS	16.13	-79.32	-23.32	-95.45	-591.75%	56	-70.60%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN					
Rasio Keuangan	RUMUS	2020	2021	2022	
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.48	0.20	0.18	
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	31.432.488.686.82	16.769.365.765.00	17.626.736.458.00	
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.0059	0.0009	0.0014	
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%	2.48	1.47	2.10	
Debt to Asset	Total Utang / Total Aset*100%	0.71	0.52	0.58	
<b>Profitabilitas</b>					
GPM	Laba Kotor / Penjualan bersih*100%	0.34	0.12	0.17	
NPM	Laba Bersih / Penjualan*100%	0.08	-1.13	-0.31	
ROA	Laba Bersih / Total Aset*100%	0.06	-0.28	-0.10	
ROE	Laba Bersih / Ekuitas *100%	0.22	-0.81	-0.36	
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-15.05	-10.73	-11.99	
Assets Turnover	Penjualan Bersih / Total Aset	0.78	0.25	0.32	
AR Turnover	Penjualan bersih / Rata-rata Piutang	13.67	7.38	8.70	
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)	0.00	-6.43	0.00	
EPS		16.13	-79.32	-23.32	
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	47.1	96.3	71.1	
	P BV = Harga saham / BVPS	0.00	5.30	0.00	

Lampiran 30. PT Sentra Food Indonesia Tbk(FOOD)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Sentra Food Indonesia Tbk(FOOD)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp2.060.397.737	Rp1.711.187.519	Rp2.347.742.485	-Rp349.210.218	-16.95%	Rp636.554.966	37.20%	1.82%	1.61%	2.30%
Piutang usaha pihak ketiga	Rp14.428.829.676	Rp13.383.641.471	Rp11.904.239.660	-Rp1.045.188.205	-7.24%	-Rp1.479.401.811	-11.05%	12.75%	12.57%	11.64%
Piutang lainnya										
Pihak ketiga	Rp14.977.097	Rp2.702.162	Rp665.000	-Rp12.274.935	-81.96%	-Rp2.037.162	-75.39%	0.01%	0.00%	0.00%
Pihak berelasi	Rp219.822.216	Rp289.619.317	Rp35.154.881	Rp69.797.101	31.75%	-Rp254.464.436	-87.86%	0.19%	0.27%	0.03%
Persediaan lancar lainnya	Rp13.095.906.571	Rp12.581.932.662	Rp12.752.056.072	-Rp513.973.909	-3.92%	Rp170.123.410	1.35%	11.57%	11.81%	12.47%
Uang muka lancar lainnya	Rp198.266.684	Rp251.636.933	Rp208.598.233	Rp53.370.249	26.92%	-Rp43.038.700	-17.10%	0.18%	0.24%	0.20%
<b>JUMLAH ASET LANCAR</b>	<b>Rp30.018.199.981</b>	<b>Rp28.220.720.064</b>	<b>Rp27.248.456.331</b>	<b>-Rp1.797.479.917</b>	<b>-5.99%</b>	<b>-Rp972.263.733</b>	<b>-3.45%</b>	<b>26.52%</b>	<b>26.50%</b>	<b>26.64%</b>
<b>Aset tidak lancar</b>										
Investasi pada entitas asosiasi	Rp2.000.000	Rp2.000.000	Rp2.000.000	Rp0	0.00%	Rp0	0.00%	0.00%	0.00%	0.00%
Aset pajak tangguhan	Rp3.190.981.057	Rp2.253.770.087	Rp1.220.060.049	-Rp937.210.970	-29.37%	-Rp1.033.710.038	-45.87%	2.82%	2.12%	1.19%
Aset tetap	Rp79.549.246.582	Rp75.699.856.142	Rp73.560.266.395	-Rp3.849.390.440	-4.84%	-Rp2.139.589.747	-2.83%	70.28%	71.08%	71.91%
Aset hak guna	Rp0	Rp319.006.670	Rp266.413.719	Rp319.006.670	0.00%	-Rp52.592.951	-16.49%	0.00%	0.30%	0.26%
Aset tidak lancar non-keuangan lainnya	Rp431.808.571	Rp0	Rp0	-Rp431.808.571	-100.00%	Rp0	0.00%	0.38%	0.00%	0.00%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp83.174.036.210</b>	<b>Rp78.274.632.899</b>	<b>Rp75.048.740.163</b>	<b>-Rp4.899.403.311</b>	<b>-5.89%</b>	<b>-Rp3.225.892.736</b>	<b>-4.12%</b>	<b>73.48%</b>	<b>73.50%</b>	<b>73.36%</b>
<b>JUMLAH ASET</b>	<b>Rp113.192.236.191</b>	<b>Rp106.495.352.963</b>	<b>Rp102.297.196.494</b>	<b>-Rp6.696.883.228</b>	<b>-5.92%</b>	<b>-Rp4.198.156.469</b>	<b>-3.94%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp17.636.960.232	Rp17.206.535.352	Rp17.347.811.862	-Rp430.424.880	-2.44%	Rp141.276.510	0.82%	15.58%	16.16%	18.46%
Utang usaha pihak ketiga	Rp10.864.148.668	Rp12.135.818.066	Rp14.003.597.502	Rp1.271.669.398	11.71%	Rp1.867.779.436	15.39%	9.60%	11.40%	14.90%
Utang lainnya										
Pihak ketiga	Rp684.176.176	Rp71.118.997	Rp48.118.000	-Rp613.057.179	-89.61%	-Rp23.000.997	-32.34%	0.60%	0.07%	0.05%
Pihak berelasi	Rp984.482.159	Rp984.482.159	Rp984.482.159	Rp0	0.00%	Rp0	0.00%	0.87%	0.92%	1.05%
Liabilitas keuangan jangka pendek lainnya	Rp0	Rp8.184.821.051	Rp0	Rp8.184.821.051	0.00%	-Rp8.184.821.051	-100.00%	0.00%	7.69%	0.00%
Beban akrual jangka pendek	Rp4.698.859.209	Rp5.427.076.529	Rp7.340.423.190	Rp728.217.320	15.50%	Rp1.913.346.661	35.26%	4.15%	5.10%	7.81%
Utang pajak	Rp2.755.491.525	Rp4.742.689.758	Rp7.369.906.815	Rp1.987.198.233	72.12%	Rp2.627.217.057	55.40%	2.43%	4.45%	7.84%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun										
Utang bank	Rp2.511.954.778	Rp1.512.571.429	Rp1.992.571.429	-Rp999.383.349	-39.79%	Rp480.000.000	31.73%	2.22%	1.42%	2.12%
Utang pembiayaan konsumen	Rp44.128.452	Rp75.403.857	Rp709.248.823	Rp31.275.405	70.87%	Rp633.844.966	840.60%	0.04%	0.07%	0.75%
Liabilitas sewa pembiayaan	Rp0	Rp0	Rp31.130.913	Rp0	0.00%	Rp31.130.913	0.00%	0.00%	0.00%	0.03%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp40.180.201.199</b>	<b>Rp50.340.517.198</b>	<b>Rp49.827.290.693</b>	<b>Rp10.160.315.999</b>	<b>25.29%</b>	<b>-Rp513.226.505</b>	<b>-1.02%</b>	<b>35.50%</b>	<b>47.27%</b>	<b>53.02%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas jangka panjang atas utang bank	Rp7.239.821.543	Rp7.617.437.068	Rp5.624.865.639	Rp377.615.525	5.22%	-Rp1.992.571.429	-26.16%	6.40%	7.15%	5.99%
Liabilitas jangka panjang atas pinjaman lainnya	Rp0	Rp147.343.173	Rp783.896.776	Rp147.343.173	0.00%	Rp636.543.603	432.01%	0.00%	0.14%	0.83%
Kewajiban imbalan pasca kerja jangka panjang	Rp9.530.697.191	Rp4.649.366.796	Rp4.405.705.794	-Rp4.881.330.395	-51.22%	-Rp243.661.002	-5.24%	8.42%	4.37%	4.69%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp16.770.518.734</b>	<b>Rp12.414.147.037</b>	<b>Rp10.814.458.209</b>	<b>-Rp4.356.371.697</b>	<b>-25.98%</b>	<b>-Rp1.599.688.828</b>	<b>-12.89%</b>	<b>14.82%</b>	<b>11.66%</b>	<b>11.51%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp56.950.719.933</b>	<b>Rp62.754.664.235</b>	<b>Rp60.641.748.902</b>	<b>Rp5.803.944.302</b>	<b>10.19%</b>	<b>-Rp2.112.915.333</b>	<b>-3.37%</b>	<b>50.31%</b>	<b>58.93%</b>	<b>64.53%</b>
<b>Ekuitas</b>										
Saham biasa	Rp65.000.000.000	Rp65.000.000.000	Rp65.000.000.000	Rp0	0.00%	Rp0	0.00%	57.42%	61.04%	69.17%
Tambahan modal disetor	-Rp2.283.792.080	-Rp2.283.792.080	-Rp2.283.792.080	Rp0	0.00%	Rp0	0.00%	-2.02%	-2.14%	-2.43%
Cadangan pengukuran kembali program imbalan pasti	Rp0	Rp1.959.013.491	Rp1.946.279.636	Rp1.959.013.491	0.00%	-Rp12.733.855	-0.65%	0.00%	1.84%	2.07%
Komponen ekuitas lainnya	Rp0	-Rp25.791.637.340	-Rp44.795.409.481	-Rp25.791.637.340	0.00%	-Rp19.003.772.141	73.68%	0.00%	-24.22%	-47.67%
Saldo laba yang belum ditentukan penggunaannya	-Rp13.518.556.262	Rp0	Rp0	Rp13.518.556.262	-100.00%	Rp0	0.00%	-11.94%	0.00%	0.00%
Kepentingan non-pengendali	Rp7.043.864.600	Rp4.857.104.657	Rp13.466.282.956	-Rp2.186.759.943	-31.04%	Rp8.609.178.299	177.25%	6.22%	4.56%	14.33%
<b>JUMLAH EKUITAS</b>	<b>Rp56.241.516.258</b>	<b>Rp43.740.688.728</b>	<b>Rp33.333.361.031</b>	<b>-Rp12.500.827.530</b>	<b>-22.23%</b>	<b>-Rp10.407.327.697</b>	<b>-23.79%</b>	<b>49.69%</b>	<b>41.07%</b>	<b>35.47%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp113.192.236.191</b>	<b>Rp106.495.352.963</b>	<b>Rp93.975.109.933</b>	<b>-Rp6.696.883.228</b>	<b>-5.92%</b>	<b>-Rp12.520.243.030</b>	<b>-11.76%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Sentra Food Indonesia Tbk(FOOD)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp94.563.258.607	Rp91.560.431.563	Rp87.016.911.838	-Rp3.002.827.044	-3.18%	-Rp4.543.519.725	-4.96%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp59.675.017.876	-Rp62.727.646.984	-Rp68.922.257.755	-Rp3.052.629.108	5.12%	-Rp6.194.610.771	9.88%	-63.11%	-68.51%	-79.21%
<b>LABA KOTOR</b>	<b>Rp34.888.240.731</b>	<b>Rp28.832.784.579</b>	<b>Rp18.094.654.083</b>	<b>-Rp6.055.456.152</b>	<b>-17.36%</b>	<b>-Rp10.738.130.496</b>	<b>-37.24%</b>	<b>36.89%</b>	<b>31.49%</b>	<b>20.79%</b>
Beban penjualan	-Rp30.039.434.419	-Rp24.568.193.642	-Rp22.746.483.330	Rp5.471.240.777	-18.21%	Rp1.821.710.312	-7.41%	-31.77%	-28.83%	-26.14%
Beban umum dan administrasi	-Rp13.681.364.457	-Rp14.391.005.733	-Rp12.417.307.122	-Rp709.641.276	5.19%	Rp1.973.698.611	-13.71%	-14.47%	-15.72%	-14.27%
Pendapatan keuangan	Rp7.291.995	Rp6.603.970	Rp3.246.418	-Rp688.025	-9.44%	-Rp3.357.552	-50.84%	0.01%	0.01%	0.00%
Beban keuangan	-Rp3.482.908.600	-Rp2.995.812.462	-Rp2.717.498.038	Rp487.096.138	-13.99%	Rp278.314.424	-9.29%	-3.68%	-3.27%	-3.12%
Beban lainnya	-Rp6.932.742.247	-Rp1.214.587.798	-Rp1.246.650.743	Rp5.718.154.449	-82.48%	-Rp32.062.945	2.64%	-7.33%	-1.33%	-1.43%
Labarugi) Sebelum Pajak Penghasilan	-Rp19.240.916.997	-Rp14.330.211.086	-Rp21.030.038.732	Rp4.910.705.911	-25.52%	-Rp6.699.827.646	46.75%	-20.35%	-15.65%	-24.17%
Pendapatan (beban) pajak penghasilan	Rp1.842.352.938	-Rp328.560.175	-Rp1.038.438.357	-Rp2.170.913.113	-117.83%	-Rp709.878.182	216.06%	1.95%	-0.36%	-1.19%
<b>LABA (RUGI) BERSIH TAHUN BERJALAN</b>	<b>-Rp17.398.564.059</b>	<b>-Rp14.658.771.261</b>	<b>-Rp22.068.477.089</b>	<b>Rp2.739.792.798</b>	<b>-15.75%</b>	<b>-Rp7.409.705.828</b>	<b>50.55%</b>	<b>-18.40%</b>	<b>-16.01%</b>	<b>-25.36%</b>
PENGHASILAN KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali liabilitas imbalan kerja karyawan	-Rp399.390.254	Rp2.766.594.526	-Rp21.492.366	Rp3.165.984.780	-792.70%	-Rp2.788.086.892	-100.78%	-0.42%	3.02%	-0.02%
Pajak penghasilan terkait	-Rp12.149.303	-Rp608.650.795	Rp4.728.319	-Rp596.501.492	4909.76%	Rp613.379.114	-100.78%	-0.01%	-0.66%	0.01%
<b>JUMLAH LABA (RUGI) KOMPREHENSIF TAHUN BERJALAN</b>	<b>-Rp17.810.103.616</b>	<b>-Rp12.500.827.530</b>	<b>-Rp22.085.241.136</b>	<b>Rp5.309.276.086</b>	<b>-29.81%</b>	<b>-Rp9.584.413.606</b>	<b>76.67%</b>	<b>-18.83%</b>	<b>-13.65%</b>	<b>-25.38%</b>
LABA (RUGI) BERSIH YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	-Rp15.212.260.240	-Rp12.755.174.366	-Rp19.003.772.141	Rp2.457.085.874	-16.15%	-Rp6.248.597.775	48.99%	-16.09%	-13.93%	-21.84%
Kepentingan nonpengendali	-Rp2.186.303.819	-Rp1.903.596.895	-Rp3.064.704.948	Rp282.706.924	-12.93%	-Rp1.161.108.053	61.00%	-2.31%	-2.08%	-3.52%
<b>TOTAL</b>	<b>-Rp17.398.564.059</b>	<b>-Rp14.658.771.261</b>	<b>-Rp22.068.477.089</b>	<b>Rp2.739.792.798</b>	<b>-15.75%</b>	<b>-Rp7.409.705.828</b>	<b>50.55%</b>	<b>-18.40%</b>	<b>-16.01%</b>	<b>-25.36%</b>
JUMLAH LABA (RUGI) KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	-Rp15.569.298.281	-Rp10.314.067.587	-Rp19.016.505.996	Rp5.255.230.694	-33.75%	-Rp8.702.438.409	84.37%	-16.46%	-11.26%	-21.85%
Kepentingan nonpengendali	-Rp2.240.805.335	-Rp2.186.759.943	-Rp3.068.735.140	Rp54.045.392	-2.41%	-Rp881.975.197	40.33%	-2.37%	-2.39%	-3.53%
<b>TOTAL</b>	<b>-Rp17.810.103.616</b>	<b>-Rp12.500.827.530</b>	<b>-Rp22.085.241.136</b>	<b>Rp5.309.276.086</b>	<b>-29.81%</b>	<b>-Rp9.584.413.606</b>	<b>76.67%</b>	<b>-18.83%</b>	<b>-13.65%</b>	<b>-25.38%</b>
LABA (RUGI) BERSIH PER SAHAM DASAR	-23.40	-19.62	-29.24	3.78	-16.15%	-9.62	49.03%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.75	0.56	0.55
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	30.018.199.980.67	28.220.720.063.75	27.248.456.330.74
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.05	0.03	0.05
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.01	1.43	1.82
Debt to Asset	Total Utang / Total Aset*100%	0.50	0.59	0.59
<b>Profitabilitas</b>				
GPM	Labarugi) Kotor / Penjualan bersih*100%	0.37	0.31	0.21
NPM	Labarugi) Bersih / Penjualan*100%	-0.18	-0.16	-0.25
ROA	Labarugi) Bersih / Total Aset*100%	-0.15	-0.14	-0.22
ROE	Labarugi) Bersih / Ekuitas *100%	-0.31	-0.34	-0.66
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-4.66	-4.90	-5.38
Assets Turnover	Penjualan Bersih / Total Aset	0.84	0.86	0.85
AR Turnover	Penjualan bersih / Rata-rata Piutang	7.14	6.92	6.57
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	-4.44	-6.78	-3.80
EPS		-23.40	-19.62	-29.24
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	86.5	67.3	51.3
	P BV = Harga saham / BVPS	1.20	1.98	2.16

### Lampiran 31. Gudang Garam Tbk(GGRM)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Gudang Garam Tbk(GGRM)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp4.774.272	Rp4.169.740	Rp4.407.033	-Rp604.532	-12.66%	Rp237.293	5.69%	6.11%	4.63%	4.98%
Aset keuangan lancar lainnya	Rp143.499	Rp88.840	Rp88.510	-Rp58.659	-40.88%	Rp3.670	4.33%	0.18%	0.09%	0.10%
Piutang usaha pihak ketiga	Rp2.556.127	Rp2.773.872	Rp2.181.496	Rp217.745	8.52%	-Rp592.376	-21.36%	3.27%	3.08%	2.46%
Persediaan lancar lainnya	Rp39.894.523	Rp47.456.225	Rp47.639.885	Rp7.561.702	18.95%	Rp183.660	0.39%	51.02%	52.75%	53.79%
Biaya dibayar dimuka lancar	Rp367.231	Rp210.811	Rp199.962	-Rp156.420	-42.59%	-Rp10.849	-5.15%	0.47%	0.23%	0.23%
Uang muka lancar lainnya	Rp121.915	Rp150.566	Rp99.656	Rp28.651	23.50%	-Rp50.910	-33.81%	0.16%	0.17%	0.11%
Pajak dibayar dimuka lancar	Rp1.680.362	Rp4.466.524	Rp828.585	Rp2.786.162	165.81%	-Rp3.637.939	-81.45%	2.15%	4.96%	0.94%
<b>JUMLAH ASET LANCAR</b>	<b>Rp49.537.929</b>	<b>Rp59.312.578</b>	<b>Rp55.445.127</b>	<b>Rp9.774.649</b>	<b>19.73%</b>	<b>-Rp3.867.451</b>	<b>-6.52%</b>	<b>63.35%</b>	<b>65.93%</b>	<b>62.61%</b>
<b>Aset tidak lancar</b>										
Uang muka tidak lancar atas pembelian aset tetap	Rp685.448	Rp555.692	Rp367.338	-Rp129.756	-18.93%	-Rp188.354	-33.90%	0.88%	0.62%	0.41%
Pajak dibayar dimuka tidak lancar	Rp39.760	Rp23.710	Rp3.259	-Rp16.050	-40.37%	-Rp20.451	-86.25%	0.05%	0.03%	0.00%
Aset pajak tangguhan	Rp141.905	Rp123.422	Rp118.861	-Rp18.483	-13.02%	-Rp4.561	-3.70%	0.18%	0.14%	0.13%
Aset tetap	Rp27.678.244	Rp29.780.132	Rp32.426.439	Rp2.101.888	7.59%	Rp2.646.307	8.89%	35.40%	33.10%	36.61%
Aset hak guna	Rp0	Rp43.674	Rp71.063	Rp43.674	0.00%	Rp27.389	62.71%	0.00%	0.05%	0.08%
Aset tidak lancar non-keuangan lainnya	Rp108.123	Rp125.161	Rp130.530	Rp17.038	15.76%	Rp5.369	4.29%	0.14%	0.14%	0.15%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp28.653.480</b>	<b>Rp30.651.791</b>	<b>Rp33.117.490</b>	<b>Rp1.998.311</b>	<b>6.97%</b>	<b>Rp2.465.699</b>	<b>8.04%</b>	<b>36.65%</b>	<b>34.07%</b>	<b>37.39%</b>
<b>JUMLAH ASET</b>	<b>Rp78.191.409</b>	<b>Rp89.964.369</b>	<b>Rp88.562.617</b>	<b>Rp11.772.960</b>	<b>15.06%</b>	<b>-Rp1.401.752</b>	<b>-1.56%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp6.009.226	Rp9.948.336	Rp10.048.007	Rp3.939.110	65.55%	Rp99.671	1.00%	7.69%	11.06%	11.35%
<b>Utang usaha</b>										
Pihak ketiga	Rp1.109.911	Rp977.315	Rp1.292.527	-Rp132.596	-11.95%	Rp315.212	32.25%	1.42%	1.09%	1.46%
Pihak berelasi	Rp13.792	Rp24.918	Rp16.431	Rp11.126	80.67%	-Rp8.487	-34.06%	0.02%	0.03%	0.02%
Liabilitas keuangan jangka pendek lainnya	Rp502.636	Rp752.521	Rp904.877	Rp249.885	49.71%	Rp152.356	20.25%	0.64%	0.84%	1.02%
Beban akrual jangka pendek	Rp79.548	Rp0	Rp0	-Rp79.548	-100.00%	Rp0	0.00%	0.10%	0.00%	0.00%
Utang pajak	Rp1.024.005	Rp1.996.469	Rp2.734.499	Rp972.464	94.97%	Rp738.030	36.97%	1.31%	2.22%	3.09%
Utang cukai	Rp8.250.874	Rp14.637.724	Rp14.105.592	Rp6.386.850	77.41%	-Rp532.132	-3.64%	10.55%	16.27%	15.93%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp20.000	Rp32.000	Rp23.077	Rp12.000	60.00%	-Rp8.923	-27.88%	0.03%	0.04%	0.03%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp17.009.992</b>	<b>Rp28.369.283</b>	<b>Rp29.125.010</b>	<b>Rp11.359.291</b>	<b>66.78%</b>	<b>Rp755.727</b>	<b>2.66%</b>	<b>21.75%</b>	<b>31.53%</b>	<b>32.89%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp506.208	Rp645.489	Rp328.133	Rp139.281	27.51%	-Rp317.356	-49.17%	0.65%	0.72%	0.37%
Liabilitas jangka panjang atas utang bank	Rp156.667	Rp122.667	Rp65.385	-Rp34.000	-21.70%	-Rp57.282	-46.70%	0.20%	0.14%	0.07%
Kewajiban imbalan pasca kerja jangka panjang	Rp1.996.074	Rp1.538.656	Rp1.188.123	-Rp457.418	-22.92%	-Rp350.533	-22.78%	2.55%	1.71%	1.34%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp2.658.949</b>	<b>Rp2.306.812</b>	<b>Rp1.581.641</b>	<b>-Rp352.137</b>	<b>-13.24%</b>	<b>-Rp725.171</b>	<b>-31.44%</b>	<b>3.40%</b>	<b>2.56%</b>	<b>1.79%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp19.668.941</b>	<b>Rp30.676.095</b>	<b>Rp30.706.651</b>	<b>Rp11.007.154</b>	<b>55.96%</b>	<b>Rp30.556</b>	<b>0.10%</b>	<b>25.15%</b>	<b>34.10%</b>	<b>34.67%</b>
<b>Ekuitas</b>										
Saham biasa	Rp962.044	Rp962.044	Rp962.044	Rp0	0.00%	Rp0	0.00%	1.23%	1.07%	1.09%
Tambahan modal disetor	Rp53.700	Rp53.700	Rp53.700	Rp0	0.00%	Rp0	0.00%	0.07%	0.06%	0.06%
Komponen ekuitas lainnya	-Rp33.379	-Rp33.379	-Rp33.379	Rp0	0.00%	Rp0	0.00%	-0.04%	-0.04%	-0.04%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp200.000	Rp200.000	Rp200.000	Rp0	0.00%	Rp0	0.00%	0.26%	0.22%	0.23%
Belum ditentukan penggunaannya	Rp57.340.043	Rp58.105.843	Rp56.673.532	Rp765.800	1.34%	-Rp1.432.311	-2.47%	73.33%	64.59%	63.99%
Kepentingan non-pengendali	Rp60	Rp66	Rp69	Rp6	10.00%	Rp3	4.55%	0.00%	0.00%	0.00%
<b>JUMLAH EKUITAS</b>	<b>Rp58.522.468</b>	<b>Rp59.288.274</b>	<b>Rp57.855.966</b>	<b>Rp765.806</b>	<b>1.31%</b>	<b>-Rp1.432.308</b>	<b>-2.42%</b>	<b>74.85%</b>	<b>65.90%</b>	<b>65.33%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp78.191.409</b>	<b>Rp89.964.369</b>	<b>Rp88.562.617</b>	<b>Rp11.772.960</b>	<b>15.06%</b>	<b>-Rp1.401.752</b>	<b>-1.56%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Gudang Garam Tbk(GGRM)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp114.477.311	Rp124.881.266	Rp124.682.692	Rp10.403.955	9.09%	-Rp198.574	-0.16%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp97.089.067	-Rp110.608.655	-Rp113.587.089	-Rp13.519.588	13.92%	-Rp2.978.434	2.69%	-84.81%	-88.57%	-91.10%
<b>LABA KOTOR</b>	<b>Rp17.388.244</b>	<b>Rp14.272.611</b>	<b>Rp11.095.603</b>	<b>-Rp3.115.633</b>	<b>-17.92%</b>	<b>-Rp3.177.008</b>	<b>-22.26%</b>	<b>15.19%</b>	<b>11.43%</b>	<b>8.90%</b>
Beban penjualan	-Rp4.221.823	-Rp4.268.747	-Rp4.252.857	-Rp44.924	1.06%	Rp13.890	-0.33%	-3.69%	-3.42%	-3.41%
Beban umum dan administrasi	-Rp3.359.674	-Rp2.893.191	-Rp3.072.118	Rp466.483	-13.88%	-Rp178.927	6.18%	-2.93%	-2.32%	-2.46%
Pendapatan keuangan	Rp141.518	Rp0	Rp0	-Rp141.518	-100.00%	Rp0	0.00%	0.12%	0.00%	0.00%
Beban keuangan	-Rp382.722	-Rp74.919	-Rp262.405	Rp307.803	-80.42%	-Rp187.486	250.25%	-0.33%	-0.06%	-0.21%
Keuntungan (kerugian) selisih kurs mata uang asing	-Rp38.692	Rp16.718	-Rp9.174	Rp55.410	-143.21%	-Rp25.892	-154.87%	-0.03%	0.01%	-0.01%
Pendapatan lainnya	Rp140.041	Rp236.677	Rp151.740	Rp96.636	69.01%	-Rp84.937	-35.89%	0.12%	0.19%	0.12%
Beban lainnya	-Rp3.759	-Rp4.303	-Rp4.268	-Rp544	14.47%	Rp35	-0.81%	0.00%	0.00%	0.00%
<b>Laba (Rugi) Sebelum Pajak Penghasilan</b>	<b>Rp9.663.133</b>	<b>Rp7.286.846</b>	<b>Rp3.646.521</b>	<b>-Rp2.376.287</b>	<b>-24.59%</b>	<b>-Rp3.640.325</b>	<b>-49.96%</b>	<b>8.44%</b>	<b>5.84%</b>	<b>2.92%</b>
Pendapatan (beban) pajak	-Rp2.015.404	-Rp1.681.525	-Rp866.779	Rp333.879	-16.57%	Rp814.746	-48.45%	-1.76%	-1.35%	-0.70%
<b>LABA(RUGI) TAHUN BERJALAN</b>	<b>Rp7.647.729</b>	<b>Rp5.605.321</b>	<b>Rp2.779.742</b>	<b>-Rp2.042.408</b>	<b>-26.71%</b>	<b>-Rp2.825.579</b>	<b>-50.41%</b>	<b>6.68%</b>	<b>4.49%</b>	<b>2.23%</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>										
Pos-pos yang tidak akan pernah direklasifikasi ke laba rugi										
Pengukuran kembali liabilitas imbalan pasti	-Rp70.025	Rp209.121	Rp150.189	Rp279.146	-398.64%	-Rp58.932	-28.18%	-0.06%	0.17%	0.12%
Manfaat pajak penghasilan atas penghasilan komprehensif lain	Rp14.005	-Rp46.007	-Rp33.041	-Rp80.012	-428.50%	Rp12.966	-28.18%	0.01%	-0.04%	-0.03%
<b>JUMLAH LABA (RUGI) KOMPREHENSIF LAIN</b>	<b>-Rp56.020</b>	<b>Rp163.114</b>	<b>Rp117.148</b>	<b>Rp219.134</b>	<b>-391.17%</b>	<b>-Rp45.966</b>	<b>-28.18%</b>	<b>-0.05%</b>	<b>0.13%</b>	<b>0.09%</b>
<b>Jumlah penghasilan komprehensif</b>	<b>Rp9.607.113</b>	<b>Rp7.449.960</b>	<b>Rp3.763.669</b>	<b>-Rp2.157.153</b>	<b>-22.45%</b>	<b>-Rp3.686.291</b>	<b>-49.48%</b>	<b>8.39%</b>	<b>5.97%</b>	<b>3.02%</b>
Laba yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp7.647.725	Rp5.605.315	Rp2.779.739	-Rp2.042.410	-26.71%	-Rp2.825.576	-50.41%	6.68%	4.49%	2.23%
Keperlingan nonpengendali	Rp4	Rp6	Rp3	Rp2	50.00%	-Rp3	-50.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>Rp7.647.729</b>	<b>Rp5.605.321</b>	<b>Rp2.779.742</b>	<b>-Rp2.042.408</b>	<b>-26.71%</b>	<b>-Rp2.825.579</b>	<b>-50.41%</b>	<b>6.68%</b>	<b>4.49%</b>	<b>2.23%</b>
Jumlah penghasilan komprehensif yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp7.591.705	Rp5.768.429	Rp2.896.887	-Rp1.823.276	-24.02%	-Rp2.871.542	-49.78%	6.63%	4.62%	2.32%
Keperlingan nonpengendali	Rp4	Rp6	Rp3	Rp2	50.00%	-Rp3	-50.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>Rp7.591.709</b>	<b>Rp5.768.435</b>	<b>Rp2.896.890</b>	<b>-Rp1.823.274</b>	<b>-24.02%</b>	<b>-Rp2.871.545</b>	<b>-49.78%</b>	<b>6.63%</b>	<b>4.62%</b>	<b>2.32%</b>
Laba per saham, dasar dan dilusian (dalam Rupiah penuh)	3.975	2.913	1.445	-1.062	-26.72%	-1.468	-50.39%	0.00%	0.00%	0.00%

<b>ANALISIS LAPORAN KEUANGAN</b>					
<b>Rasio Keuangan</b>	<b>RUMUS</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.91	2.09	1.90	
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	49.537.926.65	59.312.576.33	55.445.125.36	
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.28	0.15	0.15	
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%	0.34	0.52	0.53	
Debt to Asset	Total Utang / Total Aset*100%	0.25	0.34	0.35	
<b>Profitabilitas</b>					
GPM	Laba Kotor / Penjualan bersih*100%	0.15	0.11	0.09	
NPM	Laba Bersih / Penjualan*100%	0.07	0.04	0.02	
ROA	Laba Bersih / Total Aset*100%	0.10	0.06	0.03	
ROE	Laba Bersih / Ekuitas *100%	0.13	0.09	0.05	
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-2.16	-2.46	-2.52	
Assets Turnover	Penjualan Bersih / Total Aset	1.46	1.39	1.41	
AR Turnover	Penjualan bersih / Rata-rata Piutang	45.72	49.88	49.80	
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)	10.31	10.50	12.46	
EPS		3.975	2.913	1.445	
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham	0.0304	0.0308	0.0301	
	P BV = Harga saham / BVPS	1.347.988.40	993.064.71	598.617.33	

Lampiran 32. PT Garudafood Putra Putri Jaya Tbk(GOOD)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Garudafood Putra Putri Jaya Tbk(GOOD)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 → 2021		2021 → 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp859.338.834.174	Rp904.325.920.495	Rp1.073.175.070.556	Rp44.987.086.321	5.24%	Rp168.849.150.061	18.67%	13.08%	13.36%	14.65%
Aset keuangan lancar lainnya	Rp0	Rp29.892.188.727	Rp36.598.146.034	Rp29.692.188.727	0.00%	Rp6.705.957.307	22.43%	0.00%	0.44%	0.50%
<b>Utang usaha</b>										
Utang usaha pihak ketiga	Rp493.259.097.479	Rp561.353.851.954	Rp634.257.018.030	Rp68.094.754.475	13.81%	Rp72.903.166.076	12.99%	7.51%	8.30%	8.66%
Utang usaha pihak berelasi	Rp20.537.613.610	Rp52.716.292.757	Rp73.660.985.484	Rp32.178.679.147	156.68%	Rp20.944.692.727	39.73%	0.31%	0.78%	1.01%
<b>Utang lainnya</b>										
Utang lainnya pihak ketiga	Rp11.725.678.878	Rp17.745.860.360	Rp31.599.117.789	Rp6.020.181.482	51.34%	Rp13.853.257.429	78.06%	0.18%	0.26%	0.43%
Utang lainnya pihak berelasi	Rp32.613.565.515	Rp41.983.205.811	Rp71.345.680.091	Rp9.369.640.296	28.73%	Rp29.362.474.280	69.94%	0.50%	0.62%	0.97%
Persediaan lancar lainnya	Rp861.818.731.958	Rp1.005.419.097.716	Rp1.273.691.356.964	Rp143.600.365.758	16.66%	Rp268.272.259.248	26.68%	13.12%	14.06%	17.38%
Biaya dibayar dimuka lancar	Rp8.073.478.548	Rp0	Rp0	-Rp8.073.478.548	-100.00%	Rp0	0.00%	0.12%	0.00%	0.00%
Uang muka lancar lainnya	Rp26.956.530.113	Rp0	Rp0	-Rp26.956.530.113	-100.00%	Rp0	0.00%	0.41%	0.00%	0.00%
<b>JUMLAH ASET LANCAR</b>	<b>Rp2.314.323.530.275</b>	<b>Rp2.613.436.417.820</b>	<b>Rp3.194.327.374.948</b>	<b>Rp299.112.887.545</b>	<b>12.92%</b>	<b>Rp580.890.957.128</b>	<b>22.23%</b>	<b>35.22%</b>	<b>38.62%</b>	<b>43.59%</b>
<b>Aset tidak lancar</b>										
Investasi pada entitas asosiasi	Rp10.040.082.726	Rp11.856.556.017	Rp27.773.952.359	Rp1.816.473.291	18.09%	Rp15.917.396.342	134.25%	0.15%	0.18%	0.38%
Aset pajak tangguhan	Rp38.855.984.654	Rp23.008.425.600	Rp14.599.242.815	-Rp15.847.559.054	-40.79%	-Rp8.409.182.785	-36.55%	0.59%	0.34%	0.20%
Aset tetap	Rp3.217.662.289.685	Rp3.194.026.759.059	Rp3.176.839.184.209	-Rp23.635.530.626	-0.73%	-Rp17.187.574.850	-0.54%	48.97%	47.20%	43.36%
Klaim atas pengembalian pajak tidak lancar	Rp21.620.945.467	Rp31.879.820.588	Rp48.192.459.052	Rp10.258.875.121	47.45%	Rp16.312.638.464	51.17%	0.33%	0.47%	0.66%
Goodwill	Rp735.986.807.446	Rp656.460.352.452	Rp656.460.352.452	-Rp79.526.454.994	-10.81%	Rp0	0.00%	11.20%	9.70%	8.96%
Aset takberwujud selain goodwill	Rp22.267.178.830	Rp143.750.000.000	Rp138.750.000.000	Rp121.482.821.170	545.57%	-Rp5.000.000.000	-3.48%	0.34%	2.12%	1.89%
Aset tidak lancar non-keuangan lainnya	Rp210.212.821.950	Rp92.183.948.607	Rp70.429.368.455	-Rp118.028.873.343	-56.15%	-Rp21.754.580.152	-23.60%	3.20%	1.36%	0.96%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp4.256.646.110.758</b>	<b>Rp4.153.165.862.323</b>	<b>Rp4.133.044.559.342</b>	<b>-Rp103.480.248.435</b>	<b>-2.43%</b>	<b>-Rp20.121.302.981</b>	<b>-0.48%</b>	<b>64.78%</b>	<b>61.38%</b>	<b>56.41%</b>
<b>JUMLAH ASET</b>	<b>Rp6.570.969.641.033</b>	<b>Rp6.766.602.280.143</b>	<b>Rp7.327.371.934.290</b>	<b>Rp195.632.639.110</b>	<b>2.98%</b>	<b>Rp560.769.654.147</b>	<b>8.29%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp977.054.042	Rp61.468.520.849	Rp13.888.348.777	Rp60.491.466.807	6191.21%	-Rp47.580.172.072	-77.41%	0.01%	0.91%	0.19%
<b>Utang usaha</b>										
Utang usaha pihak ketiga	Rp767.045.178.861	Rp908.140.978.151	Rp997.160.900.224	Rp141.095.799.290	18.39%	Rp89.019.922.073	9.80%	11.67%	13.42%	13.61%
Utang usaha pihak berelasi	Rp135.177.548.239	Rp172.873.990.724	Rp187.358.286.914	Rp37.696.442.485	27.89%	Rp14.484.296.190	8.38%	2.06%	2.55%	2.58%
<b>Utang lainnya</b>										
Utang lainnya pihak ketiga	Rp31.114.232.293	Rp43.018.197.272	Rp62.484.053.675	Rp11.903.964.979	38.26%	Rp19.465.856.403	45.25%	0.47%	0.64%	0.85%
Utang lainnya pihak berelasi	Rp4.568.261.494	Rp1.771.988.506	Rp1.579.528.178	-Rp2.796.274.988	-61.21%	-Rp192.458.328	-10.86%	0.07%	0.03%	0.02%
Uang muka pelanggan jangka pendek pihak keti	Rp5.988.711.608	Rp5.972.612.142	Rp2.832.614.879	-Rp16.099.466	-0.27%	-Rp3.139.997.263	-52.57%	0.09%	0.09%	0.04%
Liabilitas keuangan jangka pendek lainnya	Rp58.004.439.880	Rp0	Rp0	-Rp58.004.439.880	-100.00%	Rp0	0.00%	0.88%	0.00%	0.00%
Beban akrual jangka pendek	Rp200.769.858.723	Rp151.663.946.696	Rp161.950.134.155	-Rp49.105.912.027	-24.46%	Rp10.286.187.459	6.78%	3.06%	2.24%	2.21%
Liabilitas imbalan pasca kerja jangka pendek	Rp37.072.714.418	Rp108.340.779.414	Rp120.674.271.990	Rp71.268.064.996	192.24%	Rp12.333.492.576	11.38%	0.56%	1.60%	1.65%
Utang pajak	Rp42.019.248.374	Rp55.574.743.737	Rp87.608.756.432	Rp13.555.495.363	32.26%	Rp32.034.012.695	57.64%	0.64%	0.82%	1.20%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp12.500.000.000	Rp199.551.584.094	Rp169.153.700.682	Rp187.051.584.094	1496.41%	-Rp30.397.883.412	-15.23%	0.19%	2.95%	2.31%
Utang pembiayaan konsumen	Rp5.588.155.215	Rp0	Rp0	-Rp5.588.155.215	-100.00%	Rp0	0.00%	0.09%	0.00%	0.00%
Sewa pembiayaan	Rp20.704.364.517	Rp62.962.192.340	Rp30.406.208.413	Rp42.257.827.823	204.10%	-Rp32.555.983.927	-51.71%	0.32%	0.93%	0.41%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp1.321.529.767.664</b>	<b>Rp1.771.339.531.925</b>	<b>Rp1.835.096.804.319</b>	<b>Rp449.809.764.261</b>	<b>34.04%</b>	<b>Rp63.757.272.394</b>	<b>3.60%</b>	<b>20.11%</b>	<b>26.18%</b>	<b>25.04%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp0	Rp12.086.710.909	Rp13.968.302.098	Rp12.086.710.909	0.00%	Rp1.881.591.189	15.57%	0.00%	0.18%	0.19%
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp2.172.617.061.393	Rp1.877.057.609.337	Rp2.078.566.053.623	-Rp295.559.452.056	-13.60%	Rp201.508.444.286	10.74%	33.06%	27.74%	28.37%
Utang pembiayaan konsumen	Rp4.645.829.487	Rp0	Rp0	-Rp4.645.829.487	-100.00%	Rp0	0.00%	0.07%	0.00%	0.00%
Sewa pembiayaan	Rp19.163.206.880	Rp40.120.246.177	Rp27.456.036.568	Rp20.957.039.297	109.36%	-Rp12.664.209.609	-31.57%	0.29%	0.59%	0.37%
Kewajiban imbalan pasca kerja jangka panjang	Rp60.679.610.206	Rp937.480.520	Rp2.275.490.398	Rp59.742.129.686	-98.46%	Rp1.338.009.878	142.72%	0.92%	0.01%	0.03%
Liabilitas keuangan jangka panjang lainnya	Rp97.897.376.250	Rp22.824.297.863	Rp18.564.745.100	-Rp75.073.078.387	-76.69%	-Rp4.259.552.763	-18.66%	1.49%	0.34%	0.25%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp2.355.003.084.216</b>	<b>Rp1.953.026.344.806</b>	<b>Rp2.140.830.627.787</b>	<b>-Rp401.976.739.410</b>	<b>-17.07%</b>	<b>Rp187.804.282.981</b>	<b>9.62%</b>	<b>35.84%</b>	<b>28.86%</b>	<b>29.22%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp3.676.532.851.880</b>	<b>Rp3.724.365.876.731</b>	<b>Rp3.975.927.432.106</b>	<b>Rp47.833.024.851</b>	<b>1.30%</b>	<b>Rp251.561.555.375</b>	<b>6.75%</b>	<b>55.95%</b>	<b>55.04%</b>	<b>54.26%</b>
<b>Ekuitas</b>										
Saham biasa	Rp737.958.029.100	Rp737.958.029.100	Rp737.958.029.100	Rp0	0.00%	Rp0	0.00%	11.23%	10.91%	10.07%
Tambahan modal disetor	Rp909.288.729.834	Rp795.947.602.079	Rp795.947.602.079	-Rp113.341.127.755	-12.46%	Rp0	0.00%	13.84%	11.76%	10.88%
Saham treasury	-Rp30.078.907.476	-Rp96.109.649.615	-Rp99.018.951.234	-Rp66.030.742.139	219.53%	-Rp2.909.301.619	3.03%	-0.46%	-1.42%	-1.35%
Cadangan selisih kurs penjabaran	Rp0	-Rp200.072.176	Rp1.288.419.715	-Rp200.072.176	0.00%	Rp1.486.491.891	-742.98%	0.00%	0.00%	0.02%
Cadangan pengukuran kembali program imbalan pasti	Rp0	-Rp202.961.478.454	-Rp193.799.091.658	-Rp202.961.478.454	0.00%	Rp9.162.386.796	-4.51%	0.00%	-3.00%	-2.64%
Komponen ekuitas lainnya	Rp0	-Rp21.879.186.317	-Rp21.879.186.317	-Rp21.879.186.317	0.00%	Rp0	0.00%	0.00%	-0.32%	-0.30%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp10.000.000.000	Rp12.000.000.000	Rp14.000.000.000	Rp2.000.000.000	20.00%	Rp2.000.000.000	16.67%	0.15%	0.18%	0.19%
Belum ditentukan penggunaannya	Rp942.740.288.335	Rp1.410.252.281.377	Rp1.614.260.960.871	Rp467.511.993.042	49.59%	Rp204.008.679.494	14.47%	14.35%	20.84%	22.03%
Keperluan non-pengendali	Rp324.528.649.360	Rp407.228.871.418	Rp502.688.719.628	Rp82.700.228.058	25.48%	Rp95.459.842.210	23.44%	4.94%	6.02%	6.86%
<b>JUMLAH EKUITAS</b>	<b>Rp2.894.436.789.153</b>	<b>Rp3.042.236.403.612</b>	<b>Rp3.351.444.502.184</b>	<b>Rp147.799.614.259</b>	<b>5.11%</b>	<b>Rp309.208.098.772</b>	<b>10.16%</b>	<b>44.05%</b>	<b>44.96%</b>	<b>45.74%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp6.570.969.641.033</b>	<b>Rp6.766.602.280.143</b>	<b>Rp7.327.371.934.290</b>	<b>Rp195.632.639.110</b>	<b>2.98%</b>	<b>Rp560.769.654.147</b>	<b>8.29%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Garudafood Putra Putri Jaya Tbk(GOOD)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp7.711.334.590.144	Rp8.799.579.901.024	Rp10.510.942.813.705	Rp1.088.245.310.880	14.11%	Rp1.711.362.912.681	19.45%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp5.568.907.814.506	-Rp6.379.825.025.746	-Rp7.853.878.614.261	-Rp810.917.211.240	14.56%	-Rp1.474.053.588.515	23.10%	-72.22%	-72.50%	-74.72%
<b>LABA KOTOR</b>	<b>Rp2.142.426.775.638</b>	<b>Rp2.419.754.875.278</b>	<b>Rp2.657.064.199.444</b>	<b>Rp277.328.099.640</b>	<b>12.94%</b>	<b>Rp237.309.324.166</b>	<b>9.81%</b>	<b>27.78%</b>	<b>27.50%</b>	<b>25.28%</b>
Beban penjualan	-Rp1.111.326.412.293	-Rp1.177.307.260.996	-Rp1.369.072.801.517	-Rp65.980.848.703	5.94%	-Rp191.765.540.521	16.29%	-14.41%	-13.38%	-13.03%
Beban umum dan administrasi	-Rp603.575.877.329	-Rp532.557.523.002	-Rp575.590.478.365	Rp71.018.354.327	-11.77%	-Rp43.032.955.363	8.08%	-7.83%	-6.05%	-5.48%
Pendapatan keuangan	Rp23.603.868.083	Rp20.966.076.163	Rp15.611.207.104	-Rp2.637.791.920	-11.18%	-Rp5.354.869.059	-25.54%	0.31%	0.24%	0.15%
Beban keuangan	-Rp135.030.671.665	-Rp171.077.247.615	-Rp156.682.643.155	-Rp36.046.575.950	26.70%	Rp14.394.604.460	-8.41%	-1.75%	-1.94%	-1.49%
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	Rp0	Rp1.816.473.281	Rp7.828.490.950	Rp1.816.473.281	0.00%	Rp6.012.017.669	330.97%	0.00%	0.02%	0.07%
Pendapatan lainnya	Rp121.102.532.338	Rp90.945.329.513	Rp131.847.893.371	-Rp30.157.202.825	-24.90%	Rp40.902.563.858	44.97%	1.57%	1.03%	1.25%
Beban lainnya	-Rp97.215.317.609	-Rp19.886.216.311	-Rp36.754.403.169	Rp77.329.101.298	-79.54%	-Rp16.868.186.858	84.82%	-1.26%	-0.23%	-0.35%
<b>Laba (Rugi) Sebelum Pajak Penghasilan</b>	<b>Rp339.984.897.163</b>	<b>Rp632.654.506.311</b>	<b>Rp674.251.464.663</b>	<b>Rp292.669.609.148</b>	<b>86.08%</b>	<b>Rp41.596.958.352</b>	<b>6.57%</b>	<b>4.41%</b>	<b>7.19%</b>	<b>6.41%</b>
Pendapatan (beban) pajak	-Rp94.881.135.256	-Rp140.016.834.125	-Rp152.537.429.078	-Rp45.135.698.869	47.57%	-Rp12.520.594.953	8.94%	-1.23%	-1.59%	-1.45%
<b>LABA(RUGI) TAHUN BERJALAN</b>	<b>Rp245.103.761.907</b>	<b>Rp492.637.672.186</b>	<b>Rp521.714.035.585</b>	<b>Rp247.533.910.279</b>	<b>100.99%</b>	<b>Rp29.076.363.399</b>	<b>5.90%</b>	<b>3.18%</b>	<b>5.60%</b>	<b>4.96%</b>
PENGHASILAN KOMPREHENSIF LAIN										
Pos yang akan direklasifikasi ke laba rugi:										
Selisih kurs atas penjabaran laporan keua	-Rp47.296.242	Rp16.071.044	Rp1.486.491.891	Rp63.367.286	-133.98%	Rp1.470.420.847	9149.50%	0.00%	0.00%	0.01%
Pos yang tidak akan direklasifikasi ke laba rugi:										
Kerugian aktuaria atas imbalan kerja karyawan	-Rp56.141.403.192	-Rp46.702.549.749	Rp18.434.467.111	Rp9.438.853.443	-16.81%	Rp65.137.016.860	-139.47%	-0.73%	-0.53%	0.18%
Pajak penghasilan terkait	Rp0	Rp10.141.248.490	-Rp8.009.045.244	Rp10.141.248.490		-Rp18.150.293.734	-178.97%	0.00%	0.12%	-0.08%
<b>Rugi komprehensif lain - neto</b>	<b>-Rp56.188.699.434</b>	<b>-Rp36.545.230.215</b>	<b>Rp11.911.913.758</b>	<b>Rp19.643.469.219</b>	<b>-34.96%</b>	<b>Rp48.457.143.973</b>	<b>-132.59%</b>	<b>-0.73%</b>	<b>-0.42%</b>	<b>0.11%</b>
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp188.915.062.473</b>	<b>Rp456.092.441.971</b>	<b>Rp533.625.949.343</b>	<b>Rp267.177.379.498</b>	<b>141.43%</b>	<b>Rp77.533.507.372</b>	<b>17.00%</b>	<b>2.45%</b>	<b>5.18%</b>	<b>5.08%</b>
LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp259.412.261.010	Rp424.826.659.580	Rp425.208.267.424	Rp165.414.398.570	63.77%	Rp381.607.844	0.09%	3.36%	4.83%	4.05%
Kepentingan nonpengendali	-Rp14.308.499.103	Rp67.811.012.606	Rp96.505.768.161	Rp82.119.511.709	-573.92%	Rp28.694.755.555	42.32%	-0.19%	0.77%	0.92%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.75	1.48	1.74
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	2.314.323.530.274.35	2.613.436.417.819.43	3.194.327.374.947.31
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.65	0.51	0.58
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.27	1.22	1.19
Debt to Asset	Total Utang / Total Aset*100%	0.56	0.55	0.54
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.28	0.27	0.25
NPM	Laba Bersih / Penjualan*100%	0.03	0.06	0.05
ROA	Laba Bersih / Total Aset*100%	0.04	0.07	0.07
ROE	Laba Bersih / Ekuitas *100%	0.08	0.16	0.16
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-5.32	-6.09	-7.50
Assets Turnover	Penjualan Bersih / Total Aset	1.17	1.30	1.43
AR Turnover	Penjualan bersih / Rata-rata Piutang	12.60	14.38	17.18
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	36.08	45.26	45.10
EPS		35.20	11.60	11.64
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	392.2	82.5	90.8
	P BV = Harga saham / BVPS	3.24	6.37	5.78

### Lampiran 33. Hero Supermarket Tbk(HERO)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Hero Supermarket Tbk(HERO)	ANALISIS KOMPARATIF								ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022	
				Rp	%	Rp	%				
<b>ASET</b>											
<b>Aset Lancar</b>											
Kas dan setara kas	Rp76.316	Rp168.733	Rp100.810	Rp92.417	121.10%	-Rp67.923	-40.25%	1.58%	2.69%	1.46%	
Piutang usaha											
Pihak ketiga	Rp123.116	Rp29.375	Rp65.181	-Rp93.741	-76.14%	Rp35.806	121.89%	2.54%	0.47%	0.94%	
Pihak berelasi	Rp0	Rp9	Rp5	Rp9	0.00%	-Rp4	-44.44%	0.00%	0.00%	0.00%	
Piutang lainnya											
Pihak ketiga	Rp46.776	Rp16.217	Rp37.573	-Rp30.559	-65.33%	Rp21.356	131.69%	0.97%	0.26%	0.54%	
Pihak berelasi	Rp365	Rp1.976	Rp873	Rp1.611	441.37%	-Rp1.103	-55.82%	0.01%	0.03%	0.01%	
Persediaan lancar lainnya	Rp1.154.667	Rp842.825	Rp1.254.232	-Rp311.842	-27.01%	Rp411.407	48.81%	23.86%	13.43%	18.15%	
Biaya dibayar dimuka lancar	Rp23.792	Rp29.289	Rp51.422	Rp5.497	23.10%	Rp22.133	75.57%	0.49%	0.47%	0.74%	
Uang muka lancar lainnya	Rp10.314	Rp9.085	Rp8.392	-Rp1.229	-11.92%	-Rp693	-7.63%	0.21%	0.14%	0.12%	
Pajak dibayar dimuka lancar	Rp104.797	Rp162.319	Rp196.701	Rp67.522	54.89%	Rp34.382	21.18%	2.17%	2.59%	2.85%	
Aset tidak lancar atau kelompok lepasan diklasifikasikan sebagai dimiliki untuk dijual	Rp0	Rp1.253.524	Rp1.144.381	Rp1.253.524	0.00%	-Rp109.143	-8.71%	0.00%	19.98%	16.56%	
<b>JUMLAH ASET LANCAR</b>	<b>Rp1.540.143</b>	<b>Rp2.513.352</b>	<b>Rp2.859.570</b>	<b>Rp973.209</b>	<b>63.19%</b>	<b>Rp346.218</b>	<b>13.78%</b>	<b>31.83%</b>	<b>40.06%</b>	<b>41.38%</b>	
<b>Aset tidak lancar</b>											
Uang muka tidak lancar atas pembelian aset	Rp47.796	Rp5.822	Rp1.547	-Rp41.974	-87.82%	-Rp4.275	-73.43%	0.99%	0.09%	0.02%	
Biaya dibayar dimuka tidak lancar	Rp4.058	Rp6.707	Rp0	Rp2.649	65.28%	-Rp6.707	-100.00%	0.08%	0.11%	0.00%	
Pajak dibayar dimuka tidak lancar	Rp165.179	Rp136.695	Rp203.871	-Rp28.484	-17.24%	Rp67.176	49.14%	3.41%	2.18%	2.95%	
Aset pajak tangguhan	Rp9.102	Rp90.114	Rp174.557	Rp81.012	890.05%	Rp84.443	93.71%	0.19%	1.44%	2.53%	
Properti investasi	Rp5.362	Rp0	Rp0	-Rp5.362	-100.00%	Rp0	0.00%	0.11%	0.00%	0.00%	
Aset tetap	Rp2.933.236	Rp3.383.962	Rp3.495.581	Rp450.726	15.37%	Rp111.619	3.30%	60.62%	53.94%	50.58%	
Aset takberwujud selain goodwill	Rp84.264	Rp76.167	Rp87.798	-Rp8.097	-9.61%	Rp11.631	15.27%	1.74%	1.21%	1.27%	
Aset tidak lancar non-keuangan lainnya	Rp49.277	Rp60.697	Rp87.643	Rp11.420	23.18%	Rp26.946	44.39%	1.02%	0.97%	1.27%	
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp3.298.274</b>	<b>Rp3.760.164</b>	<b>Rp4.050.997</b>	<b>Rp461.890</b>	<b>14.00%</b>	<b>Rp290.833</b>	<b>7.73%</b>	<b>68.17%</b>	<b>59.94%</b>	<b>58.62%</b>	
<b>JUMLAH ASET</b>	<b>Rp4.838.417</b>	<b>Rp6.273.516</b>	<b>Rp6.910.567</b>	<b>Rp1.435.099</b>	<b>29.66%</b>	<b>Rp637.051</b>	<b>10.15%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	
<b>LIABILITAS DAN EKUITAS</b>											
<b>Liabilitas jangka pendek</b>											
Utang bank jangka pendek	Rp539.571	Rp1.640.000	Rp2.080.000	Rp1.100.429	203.95%	Rp440.000	26.83%	11.15%	26.14%	30.10%	
Utang usaha											
Utang usaha pihak ketiga	Rp700.332	Rp393.082	Rp605.103	-Rp307.250	-43.87%	Rp212.021	53.94%	14.47%	6.27%	8.76%	
Utang usaha pihak berelasi	Rp784	Rp4	Rp753	-Rp780	-99.49%	Rp749	18725.00%	0.02%	0.00%	0.01%	
Utang lainnya											
Utang lainnya pihak ketiga	Rp279.640	Rp218.680	Rp167.280	-Rp60.960	-21.80%	-Rp51.400	-23.50%	5.78%	3.49%	2.42%	
Utang lainnya pihak berelasi	Rp28.553	Rp34.314	Rp34.469	Rp5.761	20.18%	Rp155	0.45%	0.59%	0.55%	0.50%	
Beban akrual jangka pendek	Rp269.250	Rp196.488	Rp189.635	-Rp72.762	-27.02%	-Rp6.853	-3.49%	5.56%	3.13%	2.74%	
Liabilitas imbalan pasca kerja jangka pendek	Rp162.555	Rp102.374	Rp105.604	-Rp60.181	-37.02%	Rp3.230	3.16%	3.36%	1.63%	1.53%	
Utang pajak	Rp21.192	Rp12.434	Rp9.197	-Rp8.758	-41.33%	-Rp3.237	-26.03%	0.44%	0.20%	0.13%	
Pendapatan ditangguhkan jangka pendek	Rp14.344	Rp24.381	Rp11.462	Rp10.037	69.97%	-Rp12.919	-52.99%	0.30%	0.39%	0.17%	
Provisi jangka pendek lainnya	Rp106.394	Rp436.458	Rp203.463	Rp330.064	310.23%	-Rp232.995	-53.38%	2.20%	6.96%	2.94%	
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	Rp155.427	Rp193.642	Rp163.366	Rp38.215	24.59%	-Rp30.276	-15.64%	3.21%	3.09%	2.36%	
Utang pihak berelasi jangka pendek	Rp0	Rp0	Rp215.619	Rp0	0.00%	Rp215.619	0.00%	0.00%	0.00%	3.12%	
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp2.278.042</b>	<b>Rp3.251.857</b>	<b>Rp3.785.951</b>	<b>Rp973.815</b>	<b>42.75%</b>	<b>Rp534.094</b>	<b>16.42%</b>	<b>47.08%</b>	<b>51.83%</b>	<b>54.78%</b>	
<b>Liabilitas jangka panjang</b>											
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	Rp547.514	Rp2.059.538	Rp2.097.962	Rp1.512.024	276.16%	Rp38.424	1.87%	11.32%	32.83%	30.36%	
Pendapatan diterima dimuka jangka panjang	Rp4.224	Rp4.454	Rp9.398	Rp230	5.45%	Rp4.944	111.00%	0.09%	0.07%	0.14%	
Provisi jangka panjang lainnya	Rp43.511	Rp19.682	Rp20.453	-Rp23.829	-54.77%	Rp771	3.92%	0.90%	0.31%	0.30%	
Kewajiban imbalan pasca kerja jangka panjang	Rp110.438	Rp64.165	Rp58.665	-Rp46.273	-41.90%	-Rp5.500	-8.57%	2.28%	1.02%	0.85%	
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp705.687</b>	<b>Rp2.147.839</b>	<b>Rp2.186.478</b>	<b>Rp1.442.152</b>	<b>204.36%</b>	<b>Rp38.639</b>	<b>1.80%</b>	<b>14.59%</b>	<b>34.24%</b>	<b>31.64%</b>	
<b>JUMLAH LIABILITAS</b>	<b>Rp2.983.729</b>	<b>Rp5.399.696</b>	<b>Rp5.972.429</b>	<b>Rp2.415.967</b>	<b>80.97%</b>	<b>Rp572.733</b>	<b>10.61%</b>	<b>14.59%</b>	<b>34.24%</b>	<b>31.64%</b>	
<b>Ekuitas</b>											
Saham biasa	Rp209.182	Rp209.182	Rp209.182	Rp0	0.00%	Rp0	0.00%	4.32%	3.33%	3.03%	
Tambahan modal disetor	Rp2.988.060	Rp2.988.060	Rp2.988.060	Rp0	0.00%	Rp0	0.00%	61.76%	47.63%	43.24%	
Cadangan lainnya	Rp0	-Rp2.695	Rp0	-Rp2.695	0.00%	Rp2.695	-100.00%	0.00%	-0.04%	0.00%	
Saldo laba (akumulasi kerugian)											
Saldo laba yang telah ditentukan penggunaannya	Rp42.000	Rp42.000	Rp42.000	Rp0	0.00%	Rp0	0.00%	0.87%	0.67%	0.61%	
Saldo laba yang belum ditentukan	-Rp1.384.554	-Rp2.362.727	-Rp2.301.104	-Rp978.173	70.65%	Rp61.623	-2.61%	-28.62%	-37.66%	-33.30%	
<b>JUMLAH EKUITAS</b>	<b>Rp1.854.688</b>	<b>Rp873.820</b>	<b>Rp938.138</b>	<b>-Rp980.868</b>	<b>-52.89%</b>	<b>Rp64.318</b>	<b>7.36%</b>	<b>38.33%</b>	<b>13.93%</b>	<b>13.58%</b>	
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp4.838.417</b>	<b>Rp6.273.516</b>	<b>Rp6.910.567</b>	<b>Rp1.435.099</b>	<b>29.66%</b>	<b>Rp637.051</b>	<b>10.15%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	

LABA RUGI Hero Supermarket Tbk(HERO)					ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022	
				Rp	%	Rp	%				
PENDAPATAN BERSIH	Rp8.893.785	Rp3.481.227	Rp4.436.667	-Rp5.412.558	-60.86%	Rp955.440	27.45%	100.00%	100.00%	100.00%	
BEBAN POKOK PENDAPATAN	-Rp6.493.920	-Rp1.963.344	-Rp2.582.050	Rp4.530.576	-69.77%	-Rp618.706	31.51%	-73.02%	-56.40%	-58.20%	
<b>LABA KOTOR</b>	<b>Rp2.399.865</b>	<b>Rp1.517.883</b>	<b>Rp1.854.617</b>	<b>-Rp881.982</b>	<b>-36.75%</b>	<b>Rp336.734</b>	<b>22.18%</b>	<b>26.98%</b>	<b>43.60%</b>	<b>41.80%</b>	
Beban penjualan	-Rp3.554.440	-Rp127.973	-Rp189.289	Rp3.426.467	-96.40%	-Rp61.316	47.91%	-39.97%	-3.68%	-4.27%	
Beban umum dan administrasi	Rp0	-Rp1.938.866	-Rp1.685.100	-Rp1.938.866	0.00%	Rp253.766	-13.09%	0.00%	-55.69%	-37.98%	
Pendapatan keuangan	Rp1.116	Rp1.460	Rp1.911	Rp344	30.82%	Rp451	30.89%	0.01%	0.04%	0.04%	
Beban keuangan	-Rp112.693	-Rp237.318	-Rp386.444	-Rp124.625	110.59%	-Rp149.126	62.84%	-1.27%	-6.82%	-8.71%	
Pendapatan lainnya	Rp239.019	Rp38.329	Rp15.530	-Rp200.690	-83.96%	-Rp22.799	-59.48%	2.69%	1.10%	0.35%	
<b>LABA (RUGI) SEBELUM PAJAK PENGHASILAN</b>	<b>-Rp1.027.133</b>	<b>-Rp746.485</b>	<b>-Rp388.775</b>	<b>Rp280.648</b>	<b>-27.32%</b>	<b>Rp357.710</b>	<b>-47.92%</b>	<b>-11.55%</b>	<b>-21.44%</b>	<b>-8.76%</b>	
Pendapatan (beban) pajak	-Rp187.469	-Rp185.594	Rp81.031	Rp1.875	-1.00%	Rp266.625	-143.66%	-2.11%	-5.33%	1.83%	
Rugi tahun berjalan dari operasi yang	-Rp1.214.602	-Rp932.079	-Rp307.744	Rp282.523	-23.26%	Rp624.335	-66.98%	-13.66%	-26.77%	-6.94%	
Labal/(rugi) tahun berjalan dari operasi yang	Rp0	-Rp31.447	Rp366.855	-Rp31.447	0.00%	Rp398.302	-1266.58%	0.00%	-0.90%	8.27%	
<b>Rugi tahun berjalan</b>	<b>-Rp1.214.602</b>	<b>-Rp963.526</b>	<b>Rp59.111</b>	<b>Rp251.076</b>	<b>-20.67%</b>	<b>Rp1.022.637</b>	<b>-106.13%</b>	<b>-13.66%</b>	<b>-27.68%</b>	<b>1.33%</b>	
Kerugian komprehensif lainnya:											
Pos yang tidak akan direklasifikasi ke laba rugi											
Pengukuran kembali kewajiban imbalan kerja	-Rp4.106	-Rp18.711	Rp3.221	-Rp14.605	355.70%	Rp21.932	-117.21%	-0.05%	-0.54%	0.07%	
Pajak penghasilan terkait	Rp903	Rp4.064	-Rp709	Rp3.161	350.06%	-Rp4.773	-117.45%	0.01%	0.12%	-0.02%	
Pos yang akan direklasifikasi ke laba rugi:											
Perubahan nilai wajar pada lindung nilai arus kas	Rp0	-Rp2.695	Rp2.695	-Rp2.695	0.00%	Rp5.390	-200.00%	0.00%	-0.08%	0.06%	
Kerugian komprehensif lainnya tahun berjalan, setelah pajak	-Rp3.203	-Rp17.342	Rp5.207	-Rp14.139	441.43%	Rp22.549	-130.03%	-0.04%	-0.50%	0.12%	
<b>Jumlah kerugian komprehensif tahun</b>	<b>-Rp1.217.805</b>	<b>-Rp980.868</b>	<b>Rp64.318</b>	<b>Rp236.937</b>	<b>-19.46%</b>	<b>Rp1.045.186</b>	<b>-106.56%</b>	<b>-13.69%</b>	<b>-28.18%</b>	<b>1.45%</b>	
Rugi bersih per saham - dasar dan dilusian	-290	-230	14	60	-20.69%	244	-106.09%	0.00%	-0.01%	0.00%	

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.68	0.77	0.76
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	1.540.142.49	2.513.351.74	2.859.569.67
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.034	0.052	0.027
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.61	6.18	6.37
Debt to Asset	Total Utang / Total Aset*100%	0.62	0.86	0.86
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.27	0.44	0.42
NPM	Laba Bersih / Penjualan*100%	-0.14	-0.28	0.01
ROA	Laba Bersih / Total Aset*100%	-0.25	-0.15	0.01
ROE	Laba Bersih / Ekuitas *100%	-0.65	-1.10	0.06
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-5.99	-1.81	-2.38
Assets Turnover	Penjualan Bersih / Total Aset	1.84	0.55	0.64
AR Turnover	Penjualan bersih / Rata-rata Piutang	122.57	47.98	61.14
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	-2.86	-8.00	107.14
EPS		-290	-230	14
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar P BV = Harga saham / BVPS	0.00044 1.872.237.39	0.00021 8.809.464.83	0.00022 6.689.262.13

### Lampiran 34. HM Sampoerna Tbk(HMSP)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA HM Sampoerna Tbk(HMSP)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp15.804.309	Rp17.843.656	Rp3.283.118	Rp2.039.347	12.90%	-Rp14.560.538	-81.60%	31.82%	33.61%	5.99%
Aset keuangan lancar lainnya	Rp709.535	Rp21.198	Rp0	-Rp688.337	-97.01%	-Rp21.198	-100.00%	1.43%	0.04%	0.00%
<b>Piutang usaha</b>										
Piutang usaha pihak ketiga	Rp3.507.586	Rp2.175.531	Rp2.843.594	-Rp1.332.055	-37.98%	Rp668.063	30.71%	7.06%	4.10%	5.19%
Piutang usaha pihak berelasi	Rp140.736	Rp205.262	Rp102.133	Rp64.526	45.85%	-Rp103.129	-50.24%	0.28%	0.39%	0.19%
<b>Piutang lainnya</b>										
Piutang lainnya pihak ketiga	Rp450.703	Rp489.408	Rp259.687	Rp38.705	8.59%	-Rp229.721	-46.94%	0.91%	0.92%	0.47%
Piutang lainnya pihak berelasi	Rp2.489	Rp26.398	Rp12.684.471	Rp23.909	960.59%	Rp12.658.073	47950.88%	0.01%	0.05%	23.15%
Persediaan lancar lainnya	Rp18.093.707	Rp17.781.747	Rp18.375.217	-Rp311.960	-1.72%	Rp593.470	3.34%	36.42%	33.49%	33.54%
Biaya dibayar dimuka lancar	Rp73.723	Rp141.104	Rp25.661	Rp67.381	91.40%	-Rp115.443	-81.81%	0.15%	0.27%	0.05%
Uang muka lancar lainnya	Rp526.602	Rp726.606	Rp1.429.352	Rp200.004	37.98%	Rp702.746	96.72%	1.06%	1.37%	2.61%
Pajak dibayar dimuka lancar	Rp70.482	Rp131.408	Rp109.563	Rp60.926	86.44%	-Rp21.845	-16.62%	0.14%	0.25%	0.20%
Aset non-keuangan lancar lainnya	Rp1.711.766	Rp1.780.787	Rp2.250.202	Rp69.021	4.03%	Rp469.415	26.36%	3.45%	3.35%	4.11%
<b>JUMLAH ASET LANCAR</b>	<b>Rp41.091.638</b>	<b>Rp41.323.105</b>	<b>Rp41.362.998</b>	<b>Rp231.467</b>	<b>0.56%</b>	<b>Rp39.893</b>	<b>0.10%</b>	<b>82.72%</b>	<b>77.84%</b>	<b>75.50%</b>
<b>Aset tidak lancar</b>										
Investasi pada entitas asosiasi	Rp80.356	Rp85.194	Rp88.091	Rp4.838	6.02%	Rp2.897	3.40%	0.16%	0.16%	0.16%
Uang muka tidak lancar atas pembelian aset tetap	Rp0	Rp19.661	Rp1.280.099	Rp19.661	0.00%	Rp1.260.438	6410.85%	0.00%	0.04%	2.34%
Aset pajak tangguhan	Rp393.862	Rp312.903	Rp443.080	-Rp80.959	-20.56%	Rp130.177	41.60%	0.79%	0.59%	0.81%
Properti investasi	Rp422.148	Rp400.645	Rp379.622	-Rp21.503	-5.09%	-Rp21.023	-5.25%	0.85%	0.75%	0.69%
Aset tetap	Rp6.582.808	Rp6.038.643	Rp6.697.429	-Rp544.165	-8.27%	Rp658.786	10.91%	13.25%	11.37%	12.22%
Goodwill	Rp60.423	Rp60.423	Rp60.423	Rp0	0.00%	Rp0	0.00%	0.12%	0.11%	0.11%
Aset tidak lancar non-keuangan lainnya	Rp1.042.795	Rp4.849.854	Rp4.475.250	Rp3.807.059	365.08%	-Rp374.604	-7.72%	2.10%	9.14%	8.17%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp8.582.392</b>	<b>Rp11.767.323</b>	<b>Rp13.423.994</b>	<b>Rp3.184.931</b>	<b>37.11%</b>	<b>Rp1.656.671</b>	<b>14.08%</b>	<b>-17.28%</b>	<b>-22.16%</b>	<b>-24.50%</b>
<b>JUMLAH ASET</b>	<b>Rp49.674.030</b>	<b>Rp53.090.428</b>	<b>Rp54.786.992</b>	<b>Rp3.416.398</b>	<b>6.88%</b>	<b>Rp1.696.564</b>	<b>3.20%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
<b>Utang usaha</b>										
Utang usaha pihak ketiga	Rp2.674.932	Rp3.337.905	Rp4.379.497	Rp662.973	24.78%	Rp1.041.592	31.20%	5.38%	6.29%	8.00%
Utang usaha pihak berelasi	Rp792.635	Rp906.192	Rp1.159.073	Rp113.557	14.33%	Rp252.881	27.91%	1.60%	1.71%	2.12%
Liabilitas keuangan jangka pendek lainnya	Rp0	Rp78.971	Rp46.625	Rp78.971	0.00%	-Rp32.346	-40.96%	0.00%	0.15%	0.09%
Beban akrual jangka pendek	Rp241.167	Rp258.028	Rp245.028	Rp16.861	6.99%	-Rp13.000	-5.04%	0.49%	0.49%	0.45%
Liabilitas imbalan pasca kerja jangka pendek	Rp779.018	Rp813.273	Rp812.614	Rp34.255	4.40%	-Rp659	-0.08%	1.57%	1.53%	1.48%
Utang pajak	Rp2.527.904	Rp1.532.275	Rp3.008.604	-Rp995.629	-39.39%	Rp1.476.329	96.35%	5.09%	2.89%	5.50%
Utang cukai	Rp9.547.748	Rp14.835.154	Rp14.373.931	Rp5.287.406	55.38%	-Rp461.223	-3.11%	19.22%	27.97%	26.25%
Pendapatan ditangguhkan jangka pendek dalam satu tahun atas liabilitas sewa pembiayaan	Rp117.373	Rp159.167	Rp147.512	Rp41.794	35.61%	-Rp11.655	-7.32%	0.24%	0.30%	0.27%
Liabilitas keuangan derivatif jangka pendek	Rp0	Rp0	Rp336.627	Rp0	0.00%	Rp336.627		0.00%	0.00%	0.61%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp16.743.834</b>	<b>Rp21.964.259</b>	<b>Rp24.545.594</b>	<b>Rp5.220.425</b>	<b>31.18%</b>	<b>Rp2.581.335</b>	<b>11.75%</b>	<b>33.71%</b>	<b>41.41%</b>	<b>44.83%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp537	Rp1.108	Rp4.842	Rp571	106.33%	Rp3.734	337.00%	0.00%	0.00%	0.01%
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	Rp194.117	Rp187.787	Rp337.115	-Rp6.330	-3.26%	Rp149.328	79.52%	0.39%	0.35%	0.62%
Pendapatan ditangguhkan jangka panjang	Rp53.940	Rp12.368	Rp9.607	-Rp41.572	-77.07%	-Rp2.761	-22.32%	0.11%	0.02%	0.02%
Kewajiban imbalan pasca kerja jangka panjang	Rp2.440.176	Rp1.733.500	Rp1.719.666	-Rp706.676	-28.96%	-Rp13.834	-0.80%	4.91%	3.27%	3.14%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp2.688.770</b>	<b>Rp1.934.763</b>	<b>Rp2.071.230</b>	<b>-Rp754.007</b>	<b>-28.04%</b>	<b>Rp136.467</b>	<b>7.05%</b>	<b>5.41%</b>	<b>3.65%</b>	<b>3.78%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp19.432.604</b>	<b>Rp23.899.022</b>	<b>Rp26.616.824</b>	<b>Rp4.466.418</b>	<b>22.98%</b>	<b>Rp2.717.802</b>	<b>11.37%</b>	<b>39.12%</b>	<b>45.06%</b>	<b>48.62%</b>
<b>Ekuitas</b>										
Saham biasa	Rp465.272	Rp465.272	Rp465.272	Rp0	0.00%	Rp0	0.00%	0.94%	0.88%	0.85%
Tambahan modal disetor	Rp20.586.373	Rp20.586.373	Rp20.586.373	Rp0	0.00%	Rp0	0.00%	41.44%	38.82%	37.60%
Komponen ekuitas lainnya	Rp616.164	Rp616.157	Rp616.262	-Rp7	0.00%	Rp105	0.02%	1.24%	1.16%	1.13%
Saldo laba (akumulasi kerugian)										
Telah ditentukan penggunaannya	Rp95.000	Rp95.000	Rp95.000	Rp0	0.00%	Rp0	0.00%	0.19%	0.18%	0.17%
Belum ditentukan penggunaannya	Rp8.478.617	Rp7.374.336	Rp6.370.419	-Rp1.104.281	-13.02%	-Rp1.003.917	-13.61%	17.07%	13.90%	11.64%
<b>JUMLAH EKUITAS</b>	<b>Rp30.241.426</b>	<b>Rp29.137.138</b>	<b>Rp28.133.326</b>	<b>-Rp1.104.288</b>	<b>-3.65%</b>	<b>-Rp1.003.812</b>	<b>-3.45%</b>	<b>60.88%</b>	<b>54.94%</b>	<b>51.38%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp49.674.030</b>	<b>Rp53.036.160</b>	<b>Rp54.750.150</b>	<b>Rp3.362.130</b>	<b>6.77%</b>	<b>Rp1.713.990</b>	<b>3.23%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI HM Sampoerna Tbk(HMSP)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp92.425.210	Rp98.874.784	Rp111.211.321	Rp6.449.574	6.98%	Rp12.336.537	12.48%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp73.653.975	-Rp82.061.437	-Rp94.053.123	-Rp8.407.462	-11.41%	-Rp11.991.686	-14.61%	-79.69%	-83.00%	-84.57%
<b>LABA KOTOR</b>	<b>Rp18.771.235</b>	<b>Rp16.813.347</b>	<b>Rp17.158.198</b>	<b>-Rp1.957.888</b>	<b>-10.43%</b>	<b>Rp344.851</b>	<b>2.05%</b>	<b>20.31%</b>	<b>17.00%</b>	<b>15.43%</b>
Beban penjualan	-Rp6.258.339	-Rp6.257.306	-Rp6.739.702	Rp1.033	-0.02%	-Rp482.396	7.71%	-6.77%	-6.33%	-6.06%
Beban umum dan administrasi	-Rp2.110.740	-Rp2.190.318	-Rp2.665.313	-Rp79.578	3.77%	-Rp474.995	21.69%	-2.28%	-2.22%	-2.40%
Pendapatan keuangan	Rp765.556	Rp483.575	Rp463.898	-Rp281.981	-36.83%	-Rp19.677	-4.07%	0.83%	0.49%	0.42%
Beban keuangan	-Rp49.983	-Rp56.528	-Rp50.049	-Rp6.545	13.09%	Rp6.479	-11.46%	-0.05%	-0.06%	-0.05%
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	Rp3.539	Rp7.965	Rp4.503	Rp4.426	125.06%	-Rp3.462	-43.47%	0.00%	0.01%	0.00%
Pendapatan lainnya	Rp84.397	Rp356.810	Rp257.612	Rp272.413	322.78%	-Rp99.198	-27.80%	0.09%	0.36%	0.23%
Beban lainnya	-Rp44.199	-Rp5.379	-Rp156.088	Rp38.820	-87.83%	-Rp150.709	2801.80%	-0.05%	-0.01%	-0.14%
<b>Labarugi) Sebelum Pajak Penghasilan</b>	<b>Rp11.161.466</b>	<b>Rp9.152.166</b>	<b>Rp8.273.059</b>	<b>-Rp2.009.300</b>	<b>-18.00%</b>	<b>-Rp879.107</b>	<b>-9.61%</b>	<b>12.08%</b>	<b>9.26%</b>	<b>7.44%</b>
Pendapatan (beban) pajak	-Rp2.580.088	-Rp2.015.069	-Rp1.949.315	Rp565.019	-21.90%	Rp65.754	-3.26%	-2.79%	-2.04%	-1.75%
<b>Laba tahun berjalan</b>	<b>Rp8.581.378</b>	<b>Rp7.137.097</b>	<b>Rp6.323.744</b>	<b>-Rp1.444.281</b>	<b>-16.83%</b>	<b>-Rp813.353</b>	<b>-11.40%</b>	<b>9.28%</b>	<b>7.22%</b>	<b>5.69%</b>
Penghasilan komprehensif Lain										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali imbalan pascakerja	-Rp130.614	Rp0	Rp0	Rp130.614	-100.00%	Rp0	0.00%	-0.14%	0.00%	0.00%
Manfaat/(beban) pajak penghasilan terkait	Rp28.388	Rp225.986	Rp35.272	Rp197.598	696.06%	-Rp190.714	-84.39%	0.03%	0.23%	0.03%
<b>Jumlah</b>	<b>-Rp102.226</b>	<b>Rp225.986</b>	<b>Rp35.272</b>	<b>Rp328.212</b>	<b>-321.07%</b>	<b>-Rp190.714</b>	<b>-84.39%</b>	<b>-0.11%</b>	<b>0.23%</b>	<b>0.03%</b>
Pos yang akan direklasifikasi ke laba rugi:										
Cadangan lindung nilai arus kas	-Rp761	Rp592	Rp1	Rp1.353	-177.79%	-Rp591	-99.83%	0.00%	0.00%	0.00%
Beban pajak penghasilan terkait	Rp168	Rp0	Rp0	-Rp168	-100.00%	Rp0	0.00%	0.00%	0.00%	0.00%
Selisih kurs karena penjabaran laporan keuangan	-Rp254	-Rp7	Rp105	Rp247	-97.24%	Rp112	-1600.00%	0.00%	0.00%	0.00%
<b>(Rugi)/penghasilan komprehensif, lain Setelah Pajak</b>	<b>-Rp103.073</b>	<b>Rp226.571</b>	<b>Rp35.378</b>	<b>Rp329.644</b>	<b>-319.82%</b>	<b>-Rp191.193</b>	<b>-84.39%</b>	<b>-0.11%</b>	<b>0.23%</b>	<b>0.03%</b>
<b>JUMLAH PENGHASILAN KOMPREHENSIF LAIN TAHUN BERJALAN</b>	<b>Rp8.478.305</b>	<b>Rp7.363.668</b>	<b>Rp6.359.122</b>	<b>-Rp1.114.637</b>	<b>-13.15%</b>	<b>-Rp1.004.546</b>	<b>-13.64%</b>	<b>9.17%</b>	<b>7.45%</b>	<b>5.72%</b>
Laba tahun berjalan yang diatribusikan kepada:										
Pemilik Entitas Induk	Rp8.581.378	Rp7.137.097	Rp6.323.744	-Rp1.444.281	-16.83%	-Rp813.353	-11.40%	9.28%	7.22%	5.69%
Jumlah penghasilan komprehensif yang diatribusikan Kepada:										
Pemilik Entitas Induk	Rp8.478.305	Rp7.363.668	Rp6.359.122	-Rp1.114.637	-13.15%	-Rp1.004.546	-13.64%	9.17%	7.45%	5.72%
Laba per saham dasar dan dilusi (Rupiah penuh)	74	61	54	-13	-17.57%	-7	-11.48%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN					
Rasio Keuangan	RUMUS	2020	2021	2022	
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.45	1.88	1.69	
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	41.091.636.92	41.323.104.19	41.362.997.25	
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.94	0.81	0.13	
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%	0.64	0.82	0.95	
Debt to Asset	Total Utang / Total Aset*100%	0.39	0.45	0.49	
<b>Profitabilitas</b>					
GPM	Laba Kotor / Penjualan bersih*100%	0.20	0.17	0.15	
NPM	Laba Bersih / Penjualan*100%	0.09	0.07	0.06	
ROA	Laba Bersih / Total Aset*100%	0.17	0.13	0.12	
ROE	Laba Bersih / Ekuitas *100%	0.28	0.24	0.22	
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-4.07	-4.54	-5.20	
Assets Turnover	Penjualan Bersih / Total Aset	1.86	1.86	2.03	
AR Turnover	Penjualan bersih / Rata-rata Piutang	30.89	33.05	37.17	
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)	20.34	15.82	15.56	
EPS		74	61	54	
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar P BV = Harga saham / BVPS	0.00026 5.788.705.39	0.00025 3.852.366.84	0.00024 3.473.005.10	

### Lampiran 35. PT Buyung Poetra Sembada Tbk(HOKI)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Buyung Poetra Sembada Tbk(HOKI)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp4.787.116.907	Rp4.842.160.614	Rp3.947.093.730	Rp55.043.707	1.15%	-Rp895.066.884	-18.48%	0.53%	0.49%	0.49%
<b>Piutang usaha</b>										
Pihak ketiga	Rp243.220.094.125	Rp282.171.120.367	Rp177.508.931.500	Rp38.951.026.242	16.01%	-Rp104.662.188.867	-37.09%	26.82%	28.57%	21.87%
Pihak berelasi	Rp0	Rp0	Rp562.000.050	Rp0	0.00%	Rp562.000.050	0.00%	0.00%	0.00%	0.07%
<b>Piutang lainnya</b>										
Pihak ketiga	Rp2.900.060.935	Rp786.019.596	Rp1.529.694.183	-Rp2.114.041.339	-72.90%	Rp743.674.587	94.61%	0.32%	0.08%	0.19%
Pihak berelasi	Rp0	Rp0	Rp13.311.839.327	Rp0	0.00%	Rp13.311.839.327	0.00%	0.00%	0.00%	1.64%
Persediaan lancar lainnya	Rp146.626.605.836	Rp149.626.854.775	Rp142.199.788.548	Rp3.000.048.939	2.05%	-Rp7.426.866.227	-4.96%	16.17%	15.15%	17.52%
Biaya dibayar dimuka lancar	Rp172.629.073	Rp245.477.614	Rp216.124.044	Rp72.848.541	42.20%	-Rp29.353.570	-11.96%	0.02%	0.02%	0.03%
Uang muka lancar lainnya	Rp25.646.726.930	Rp12.497.570.095	Rp50.156.033.366	-Rp13.149.156.835	-51.27%	Rp37.658.463.271	301.33%	2.83%	1.27%	6.18%
Pajak dibayar dimuka lancar	Rp132.958.332	Rp156.958.329	Rp266.070.280	Rp23.999.997	18.05%	Rp109.111.951	69.52%	0.01%	0.02%	0.03%
<b>JUMLAH ASET LANCAR</b>	<b>Rp423.486.192.138</b>	<b>Rp450.325.961.390</b>	<b>Rp389.697.575.028</b>	<b>Rp26.839.769.252</b>	<b>6.34%</b>	<b>-Rp60.628.386.382</b>	<b>-13.46%</b>	<b>46.69%</b>	<b>45.60%</b>	<b>48.02%</b>
<b>Aset tidak lancar</b>										
Uang muka tidak lancar lainnya	Rp0	Rp105.064.000	Rp180.764.000	Rp105.064.000	0.00%	Rp75.700.000	72.05%	0.00%	0.01%	0.02%
Aset pajak tangguhan	Rp5.271.632.519	Rp3.008.543.970	Rp3.828.827.506	-Rp2.263.088.549	-42.93%	Rp820.283.536	27.27%	0.58%	0.30%	0.47%
Properti investasi	Rp86.197.536.892	Rp80.983.814.256	Rp75.770.091.620	-Rp5.213.722.636	-6.05%	-Rp5.213.722.636	-6.44%	9.50%	8.20%	9.34%
Aset tetap	Rp379.776.240.198	Rp442.033.942.721	Rp329.698.912.588	Rp62.257.702.523	16.39%	-Rp112.335.030.133	-25.41%	41.88%	44.76%	40.62%
Aset tidak lancar non-keuangan lainnya	Rp12.492.612.419	Rp11.106.254.026	Rp12.427.489.474	-Rp1.086.358.393	-8.91%	Rp1.321.235.448	11.90%	1.34%	1.12%	1.53%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp483.438.022.028</b>	<b>Rp537.237.618.973</b>	<b>Rp421.906.085.188</b>	<b>Rp53.799.596.945</b>	<b>11.13%</b>	<b>-Rp115.331.533.785</b>	<b>-21.47%</b>	<b>53.31%</b>	<b>54.40%</b>	<b>51.98%</b>
<b>JUMLAH ASET</b>	<b>Rp906.924.214.166</b>	<b>Rp987.563.580.363</b>	<b>Rp811.603.660.216</b>	<b>Rp80.639.366.197</b>	<b>8.89%</b>	<b>-Rp175.959.920.147</b>	<b>-17.82%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp169.650.433.905	Rp262.060.700.062	Rp79.179.830.334	Rp92.410.266.157	54.47%	-Rp182.880.869.728	-69.79%	18.71%	26.54%	9.76%
<b>Utang usaha</b>										
Pihak ketiga	Rp1.935.349.192	Rp1.908.574.346	Rp3.640.780.156	-Rp2.774.846	-1.38%	Rp1.732.205.810	90.76%	0.21%	0.19%	0.45%
Pihak berelasi	Rp0	Rp0	Rp20.760.047.900	Rp0	0.00%	Rp20.760.047.900	0.00%	0.00%	0.00%	2.56%
Utang lainnya pihak ketiga	Rp206.253.250	Rp0	Rp1.844.770.576	-Rp206.253.250	-100.00%	Rp1.844.770.576	0.00%	0.02%	0.00%	0.23%
Uang muka pelanggan jangka pendek pihak ketiga	Rp1.329.583.332	Rp1.620.370.331	Rp1.257.603.705	Rp290.786.999	21.87%	-Rp362.766.626	-22.39%	0.15%	0.16%	0.15%
Beban akrual jangka pendek	Rp989.362.134	Rp1.112.518.425	Rp254.950.390	Rp123.156.291	12.45%	-Rp857.568.035	-77.08%	0.11%	0.11%	0.03%
Utang pajak	Rp3.660.797.003	Rp3.110.140.792	Rp668.040.333	-Rp50.656.211	-15.04%	-Rp2.442.100.459	-78.52%	0.40%	0.31%	0.08%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp10.062.930.176	Rp10.062.930.176	Rp10.062.930.176	Rp0	0.00%	Rp0	0.00%	1.11%	1.02%	1.24%
Liabilitas sewa pembiayaan	Rp884.557.219	Rp1.082.829.457	Rp1.537.821.772	Rp198.272.238	22.41%	Rp454.992.315	42.02%	0.10%	0.11%	0.19%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp188.719.266.211</b>	<b>Rp280.958.063.589</b>	<b>Rp119.206.775.342</b>	<b>Rp92.238.797.378</b>	<b>48.88%</b>	<b>-Rp161.751.288.247</b>	<b>-57.57%</b>	<b>20.81%</b>	<b>28.45%</b>	<b>14.69%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp0	Rp4.443.031	Rp0	Rp4.443.031	0.00%	-Rp4.443.031	-100.00%	0.00%	0.00%	0.00%
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp23.480.170.408	Rp13.417.240.228	Rp3.354.310.048	-Rp10.062.930.180	-42.86%	-Rp10.062.930.180	-75.00%	2.59%	1.36%	0.41%
Liabilitas sewa pembiayaan	Rp11.633.806.865	Rp10.645.575.579	Rp9.980.869.713	-Rp988.231.286	-8.49%	-Rp664.705.866	-6.24%	1.28%	1.08%	1.23%
Kewajiban imbalan pasca kerja jangka panjang	Rp20.530.054.073	Rp8.361.870.861	Rp10.202.158.030	-Rp12.168.183.212	-59.27%	Rp1.840.287.169	22.01%	2.26%	0.85%	1.26%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp55.644.031.346</b>	<b>Rp32.429.129.699</b>	<b>Rp23.537.337.791</b>	<b>-Rp23.214.901.647</b>	<b>-41.72%</b>	<b>-Rp8.891.791.908</b>	<b>-27.42%</b>	<b>6.14%</b>	<b>3.28%</b>	<b>2.90%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp244.363.297.557</b>	<b>Rp313.387.193.288</b>	<b>Rp142.744.113.133</b>	<b>Rp69.023.895.731</b>	<b>28.25%</b>	<b>-Rp170.643.080.155</b>	<b>-54.45%</b>	<b>26.94%</b>	<b>31.73%</b>	<b>17.59%</b>
<b>Ekuitas</b>										
Saham biasa	Rp241.943.817.000	Rp241.943.817.000	Rp241.943.817.000	Rp0	0.00%	Rp0	0.00%	26.68%	24.50%	29.81%
Tambahan modal disetor	Rp158.039.249.438	Rp158.039.249.438	Rp162.091.994.218	Rp0	0.00%	Rp4.052.744.780	2.56%	17.43%	16.00%	19.97%
Komponen ekuitas lainnya	Rp71.402	-Rp171.064	-Rp71.403	-Rp242.466	-339.58%	Rp99.661	-58.26%	0.00%	0.00%	0.00%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp500.000.000	Rp600.000.000	Rp700.000.000	Rp100.000.000	20.00%	Rp100.000.000	16.67%	0.06%	0.06%	0.09%
Belum ditentukan penggunaannya	Rp261.931.338.569	Rp273.718.223.146	Rp265.931.060.025	Rp11.786.884.577	4.50%	-Rp7.787.163.121	-2.84%	28.88%	27.72%	32.77%
Kepentingan non-pengendali	Rp146.440.200	-Rp124.731.445	-Rp1.807.252.757	-Rp271.171.645	-185.18%	-Rp1.682.521.312	1348.92%	0.02%	-0.01%	-0.22%
<b>JUMLAH EKUITAS</b>	<b>Rp662.560.916.609</b>	<b>Rp674.176.387.075</b>	<b>Rp668.859.547.083</b>	<b>Rp11.615.470.466</b>	<b>1.75%</b>	<b>-Rp5.316.839.992</b>	<b>-0.79%</b>	<b>73.06%</b>	<b>68.27%</b>	<b>82.41%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp906.924.214.166</b>	<b>Rp987.563.580.363</b>	<b>Rp811.603.660.216</b>	<b>Rp80.639.366.197</b>	<b>8.89%</b>	<b>-Rp175.959.920.147</b>	<b>-17.82%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Buyung Poetra Sembada Tbk(HOKI)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp1.173.189.488.886	Rp933.597.187.584	Rp925.708.985.640	-Rp239.592.301.302	-20.42%	-Rp7.888.201.944	-0.84%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp1.029.660.122.589	-Rp820.501.051.093	-Rp823.698.275.632	Rp209.159.071.496	-20.31%	-Rp3.197.224.539	0.39%	-87.77%	-87.89%	-88.98%
<b>LABA KOTOR</b>	<b>Rp143.529.366.297</b>	<b>Rp113.096.136.491</b>	<b>Rp102.010.710.008</b>	<b>-Rp30.433.229.806</b>	<b>-21.20%</b>	<b>-Rp11.085.426.483</b>	<b>-9.80%</b>	<b>12.23%</b>	<b>12.11%</b>	<b>11.02%</b>
Beban penjualan	-Rp28.970.674.554	-Rp29.184.335.807	-Rp31.119.106.274	-Rp213.661.253	0.74%	-Rp1.934.770.467	6.63%	-2.47%	-3.13%	-3.36%
Beban umum dan administrasi	-Rp45.806.404.297	-Rp47.209.552.969	-Rp49.823.492.462	-Rp1.403.148.672	3.06%	-Rp2.613.939.493	5.54%	-3.90%	-5.06%	-5.38%
Beban lainnya	-Rp17.877.605.897	-Rp19.587.075.792	-Rp20.406.130.187	-Rp1.709.469.895	9.56%	-Rp819.054.395	4.18%	-1.52%	-2.10%	-2.20%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp50.874.681.549</b>	<b>Rp17.115.171.923</b>	<b>Rp661.981.085</b>	<b>-Rp33.759.509.626</b>	<b>-66.36%</b>	<b>-Rp16.453.190.838</b>	<b>-96.13%</b>	<b>4.34%</b>	<b>1.83%</b>	<b>0.07%</b>
Pendapatan (beban) pajak	-Rp12.836.262.144	-Rp5.270.489.762	-Rp571.408.608	Rp7.565.772.382	-58.94%	Rp4.699.081.154	-89.16%	-1.09%	-0.56%	-0.06%
MANFAAT (BEBAN) PAJAK PENGHASILAN										
Kini	-Rp13.271.368.220	-Rp5.667.931.280	-Rp1.450.696.866	Rp7.603.436.940	-57.29%	Rp4.217.234.414	-74.41%	-1.13%	-0.61%	-0.16%
Tangguhan	Rp435.106.076	Rp397.441.518	Rp879.288.258	-Rp37.664.558	-8.66%	Rp481.846.740	121.24%	0.04%	0.04%	0.09%
<b>Beban Pajak Penghasilan - Neto</b>	<b>-Rp12.836.262.144</b>	<b>-Rp5.270.489.762</b>	<b>-Rp571.408.608</b>	<b>Rp7.565.772.382</b>	<b>-58.94%</b>	<b>Rp4.699.081.154</b>	<b>-89.16%</b>	<b>-1.09%</b>	<b>-0.56%</b>	<b>-0.06%</b>
<b>LABA TAHUN BERJALAN</b>	<b>Rp38.038.419.405</b>	<b>Rp11.844.682.161</b>	<b>Rp90.572.477</b>	<b>-Rp26.193.737.244</b>	<b>-68.86%</b>	<b>-Rp11.754.109.684</b>	<b>-99.24%</b>	<b>3.24%</b>	<b>1.27%</b>	<b>0.01%</b>
PENGHASILAN (RUGI) KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasi ke laba rugi pada periode berikutnya:										
Pengukuran kembali liabilitas imbalan kerja	-Rp693.349.458	Rp8.116.171.218	Rp248.007.687	Rp8.809.520.676	-1270.57%	-Rp7.868.163.531	-96.94%	-0.06%	0.87%	0.03%
Manfaat pajak penghasilan terkait	Rp92.758.265	-Rp1.785.557.668	-Rp54.561.691	-Rp1.878.315.933	-2024.96%	Rp1.730.995.977	-96.94%	0.01%	-0.19%	-0.01%
Rugi Komprehensif Lain - Dikurang Paja	-Rp600.591.193	Rp6.330.613.550	Rp193.445.996	Rp6.931.204.743	-1154.06%	-Rp6.137.167.554	-96.94%	-0.05%	0.68%	0.02%
<b>TOTAL LABA KOMPREHENSIF</b>	<b>Rp37.437.828.212</b>	<b>Rp18.175.295.711</b>	<b>Rp284.018.473</b>	<b>-Rp19.262.532.501</b>	<b>-51.45%</b>	<b>-Rp17.891.277.238</b>	<b>-98.44%</b>	<b>3.19%</b>	<b>1.95%</b>	<b>0.03%</b>
Laba (rugi) tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp38.043.800.534	Rp12.116.096.272	Rp1.797.143.563	-Rp25.927.704.262	-68.15%	-Rp10.318.952.709	-85.17%	3.24%	1.30%	0.19%
Kepentingan nonpengendali	-Rp5.381.129	-Rp271.414.111	-Rp1.706.571.086	-Rp266.032.982	4943.81%	-Rp1.435.156.975	528.77%	0.00%	-0.03%	-0.18%
<b>TOTAL</b>	<b>Rp38.038.419.405</b>	<b>Rp11.844.682.161</b>	<b>Rp90.572.477</b>	<b>-Rp26.193.737.244</b>	<b>-68.86%</b>	<b>-Rp11.754.109.684</b>	<b>-99.24%</b>	<b>3.24%</b>	<b>1.27%</b>	<b>0.01%</b>
Total laba (rugi) komprehensif tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp37.443.209.341	Rp18.446.709.822	Rp1.990.589.559	-Rp18.996.499.519	-50.73%	-Rp16.456.120.263	-89.21%	3.19%	1.98%	0.22%
Kepentingan nonpengendali	-Rp5.381.129	-Rp271.414.111	-Rp1.706.571.086	-Rp266.032.982	4943.81%	-Rp1.435.156.975	528.77%	0.00%	-0.03%	-0.18%
<b>TOTAL</b>	<b>Rp37.437.828.212</b>	<b>Rp18.175.295.711</b>	<b>Rp284.018.473</b>	<b>-Rp19.262.532.501</b>	<b>-51.45%</b>	<b>-Rp17.891.277.238</b>	<b>-98.44%</b>	<b>3.19%</b>	<b>1.95%</b>	<b>0.03%</b>
LABA PER SAHAM YANG DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK										
Dasar	16	1.25	0.19	-14.75	-92.19%	-1.06	-84.80%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.24	1.60	3.27
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	423.486.192.137.22	450.325.961.389.47	389.697.575.026.81
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.025	0.017	0.033
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.37	0.46	0.21
Debt to Asset	Total Utang / Total Aset*100%	0.27	0.32	0.18
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.12	0.12	0.11
NPM	Laba Bersih / Penjualan*100%	0.03	0.01	0.00010
ROA	Laba Bersih / Total Aset*100%	0.04	0.01	0.00011
ROE	Laba Bersih / Ekuitas *100%	0.06	0.02	0.00014
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-7.05	-5.61	-5.64
Assets Turnover	Penjualan Bersih / Total Aset	1.29	0.95	1.14
AR Turnover	Penjualan bersih / Rata-rata Piutang	5.00	3.98	3.95
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	15.69	604.80	1221.05
EPS		16	1.25	0.19
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	273.8	278.6	276.5
	P BV = Harga saham / BVPS	0.92	2.71	0.84

Lampiran 36. Indofood CBP Sukses Makmur Tbk(ICBP)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Indofood CBP Sukses Makmur Tbk(ICBP)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp9.535.418	Rp4.083.283.837	Rp8.051.093.492	Rp4.073.748.419	42722.28%	Rp3.967.809.655	97.17%	9.21%	3.16%	6.41%
<b>Piutang usaha</b>										
Pihak ketiga	Rp2.380.015	Rp25.724.062.995	Rp10.616.144.121	Rp25.721.682.980	1080736.17%	-Rp15.107.918.874	-58.73%	2.30%	19.93%	8.45%
Pihak berelasi	Rp2.893.401	Rp0	Rp0	-Rp2.893.401	-100.00%	Rp0	0.00%	2.79%	0.00%	0.00%
<b>Piutang lainnya</b>										
Pihak ketiga	Rp59.349	Rp1.291.765.746	Rp490.678.428	Rp1.291.706.397	2176458.57%	-Rp801.087.318	-62.01%	0.06%	1.00%	0.39%
Pihak berelasi	Rp413.990	Rp0	Rp0	-Rp413.990	-100.00%	Rp0	0.00%	0.40%	0.00%	0.00%
Persediaan lancar lainnya	Rp4.586.940	Rp33.179.251.950	Rp40.778.469.758	Rp33.174.665.010	723241.75%	Rp7.599.217.808	22.90%	4.43%	25.70%	32.46%
Biaya dibayar dimuka lancar	Rp0	Rp65.829.349	Rp43.552.125	Rp65.829.349	0.00%	-Rp22.277.224	-33.84%	0.00%	0.05%	0.03%
Uang muka lancar lainnya	Rp628.839	Rp34.986.273.478	Rp32.221.059.647	Rp34.985.644.639	5563529.72%	-Rp2.765.213.831	-7.90%	0.61%	27.10%	25.65%
Pajak dibayar dimuka lancar	Rp165.439	Rp1.469.335.222	Rp1.897.989.544	Rp1.469.169.783	888043.20%	Rp428.654.322	29.17%	0.16%	1.14%	1.51%
Aset non-keuangan lancar lainnya	Rp52.832	Rp0	Rp0	-Rp52.832	-100.00%	Rp0	0.00%	0.05%	0.00%	0.00%
<b>JUMLAH ASET LANCAR</b>	<b>Rp20.716.223</b>	<b>Rp100.799.802.577</b>	<b>Rp94.098.987.115</b>	<b>Rp100.779.086.354</b>	<b>486474.23%</b>	<b>-Rp6.700.815.462</b>	<b>-6.65%</b>	<b>20.00%</b>	<b>78.09%</b>	<b>74.90%</b>
<b>Aset tidak lancar</b>										
Piutang tidak lancar lainnya pihak ketiga	Rp0	Rp1.813.750.000	Rp1.143.750.000	Rp1.813.750.000	0.00%	-Rp670.000.000	-36.94%	0.00%	1.41%	0.91%
Investasi pada entitas asosiasi	Rp10.645.239	Rp0	Rp0	-Rp10.645.239	-100.00%	Rp0	0.00%	10.28%	0.00%	0.00%
Aset pajak tangguhan	Rp478.140	Rp624.939.042	Rp748.770.513	Rp624.460.902	130602.10%	Rp123.831.471	19.81%	0.46%	0.48%	0.60%
Aset tetap	Rp13.351.296	Rp20.045.124.334	Rp24.354.060.931	Rp20.031.773.038	150036.17%	Rp4.308.936.597	21.50%	12.89%	15.53%	19.38%
Beban tangguhan lainnya	Rp85.940	Rp0	Rp0	-Rp85.940	-100.00%	Rp0	0.00%	0.08%	0.00%	0.00%
Goodwill	Rp54.006.155	Rp0	Rp0	-Rp54.006.155	-100.00%	Rp0	0.00%	52.14%	0.00%	0.00%
Aset takberwujud selain goodwill	Rp1.858.998	Rp0	Rp0	-Rp1.858.998	-100.00%	Rp0	0.00%	1.79%	0.00%	0.00%
Aset tidak lancar non-keuangan lainnya	Rp2.446.334	Rp5.798.255.636	Rp5.289.618.148	Rp5.795.809.302	236918.15%	-Rp508.637.488	-8.77%	2.36%	4.49%	4.21%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp8.872.102</b>	<b>Rp28.282.069.012</b>	<b>Rp31.536.199.592</b>	<b>Rp28.199.196.910</b>	<b>34027.37%</b>	<b>Rp3.254.130.580</b>	<b>11.51%</b>	<b>80.00%</b>	<b>21.91%</b>	<b>25.10%</b>
<b>JUMLAH ASET</b>	<b>Rp103.588.325</b>	<b>Rp129.081.871.589</b>	<b>Rp125.635.186.707</b>	<b>Rp128.978.283.264</b>	<b>124510.44%</b>	<b>-Rp3.446.684.882</b>	<b>-2.67%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp512.501	Rp50.084.321.970	Rp42.040.227.474	Rp50.083.809.469	9772431.56%	-Rp8.044.094.496	-16.06%	0.49%	38.80%	33.46%
<b>Utang usaha</b>										
Pihak ketiga	Rp2.702.915	Rp4.994.709.033	Rp1.571.106.432	Rp4.992.006.118	184689.72%	-Rp3.423.602.601	-68.54%	2.61%	3.87%	1.25%
Pihak berelasi	Rp342.196	Rp0	Rp0	-Rp342.196	-100.00%	Rp0	0.00%	0.33%	0.00%	0.00%
<b>Utang lainnya</b>										
Pihak ketiga	Rp691.158	Rp0	Rp0	-Rp691.158	-100.00%	Rp0	0.00%	0.67%	0.00%	0.00%
Pihak berelasi	Rp170.310	Rp0	Rp0	-Rp170.310	-100.00%	Rp0	0.00%	0.16%	0.00%	0.00%
Liabilitas keuangan jangka pendek lainnya	Rp91.259	Rp0	Rp0	-Rp91.259	-100.00%	Rp0	0.00%	0.09%	0.00%	0.00%
Beban akrual jangka pendek	Rp2.259.852	Rp1.049.515.883	Rp702.101.611	Rp1.047.256.031	46341.80%	-Rp347.414.272	-33.10%	2.18%	0.81%	0.56%
Liabilitas imbalan pasca kerja jangka pendek	Rp396.803	Rp0	Rp0	-Rp396.803	-100.00%	Rp0	0.00%	0.38%	0.00%	0.00%
Utang pajak	Rp1.796.428	Rp602.406.501	Rp367.366.556	Rp600.610.073	33433.57%	-Rp235.039.945	-39.02%	1.73%	0.47%	0.29%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp212.742	Rp0	Rp4.336.363.632	-Rp212.742	-100.00%	Rp4.336.363.632	0.00%	0.21%	0.00%	3.45%
Utang pembiayaan konsumen	Rp0	Rp0	Rp163.199.200	Rp0	0.00%	Rp163.199.200	0.00%	0.00%	0.00%	0.13%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp9.176.164</b>	<b>Rp56.730.953.387</b>	<b>Rp49.180.364.905</b>	<b>Rp56.721.777.223</b>	<b>618142.58%</b>	<b>-Rp7.550.588.482</b>	<b>-13.31%</b>	<b>8.86%</b>	<b>43.95%</b>	<b>39.15%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp269.843	Rp0	Rp0	-Rp269.843	-100.00%	Rp0	0.00%	0.26%	0.00%	0.00%
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp30.772.817	Rp0	Rp1.445.454.550	-Rp30.772.817	-100.00%	Rp1.445.454.550	0.00%	29.71%	0.00%	1.15%
Utang pembiayaan konsumen	Rp0	Rp0	Rp293.372.689	Rp0	0.00%	Rp293.372.689	0.00%	0.00%	0.00%	0.23%
Liabilitas jangka panjang atas pinjaman lainnya	Rp7.788	Rp0	Rp0	-Rp7.788	-100.00%	Rp0	0.00%	0.01%	0.00%	0.00%
Kewajiban imbalan pasca kerja jangka panjang	Rp3.748.144	Rp1.626.173.109	Rp1.959.577.302	Rp1.622.424.965	43286.09%	Rp333.404.193	20.50%	3.62%	1.26%	1.56%
Liabilitas keuangan jangka panjang lainnya	Rp127.259	Rp0	Rp0	-Rp127.259	-100.00%	Rp0	0.00%	0.12%	0.00%	0.00%
Liabilitas non-keuangan jangka panjang	Rp9.168.257	Rp0	Rp0	-Rp9.168.257	-100.00%	Rp0	0.00%	8.85%	0.00%	0.00%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp44.094.108</b>	<b>Rp1.626.173.109</b>	<b>Rp3.698.404.541</b>	<b>Rp1.582.079.001</b>	<b>3587.96%</b>	<b>Rp2.072.231.432</b>	<b>127.43%</b>	<b>42.57%</b>	<b>1.26%</b>	<b>2.94%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp53.270.272</b>	<b>Rp58.357.126.496</b>	<b>Rp52.878.769.446</b>	<b>Rp58.303.856.224</b>	<b>109449.14%</b>	<b>-Rp5.478.357.050</b>	<b>-9.39%</b>	<b>51.42%</b>	<b>45.21%</b>	<b>42.09%</b>
<b>Ekuitas</b>										
Saham biasa	Rp583.095	Rp41.666.650.000	Rp41.666.650.000	Rp41.666.666.905	7145673.84%	Rp0	0.00%	0.56%	32.28%	33.16%
Tambahan modal disetor	Rp5.985.469	Rp20.147.675.726	Rp20.147.675.726	Rp20.141.690.257	336509.81%	Rp0	0.00%	5.78%	15.61%	16.04%
Cadangan selisih kurs penjabaran	-Rp138.454	Rp0	Rp0	Rp138.454	-100.00%	Rp0	0.00%	-0.13%	0.00%	0.00%
Cadangan pengukuran kembali program imbalan pasti	Rp0	-Rp33.110.214	-Rp37.369.158	-Rp33.110.214	0.00%	-Rp4.258.944	12.86%	0.00%	-0.03%	-0.03%
Cadangan perubahan nilai wajar aset keuangan tersedia untuk dijual	Rp977.780	Rp0	Rp0	-Rp977.780	-100.00%	Rp0	0.00%	0.94%	0.00%	0.00%
Komponen ekuitas lainnya	-Rp553.801	Rp0	Rp0	Rp553.801	-100.00%	Rp0	0.00%	-0.53%	0.00%	0.00%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp50.000	Rp10.000.000	Rp10.000.000	Rp9.950.000	19900.00%	Rp0	0.00%	0.05%	0.01%	0.01%
Belum ditentukan penggunaannya	Rp22.526.202	Rp8.933.529.581	Rp10.969.460.693	Rp8.911.003.379	39558.39%	Rp2.035.931.112	22.79%	21.75%	6.92%	8.73%
Kepentingan non-pengendali	Rp20.887.762	Rp0	Rp0	-Rp20.887.762	-100.00%	Rp0	0.00%	20.16%	0.00%	0.00%
<b>JUMLAH EKUITAS</b>	<b>Rp50.318.053</b>	<b>Rp70.724.745.093</b>	<b>Rp72.756.417.261</b>	<b>Rp70.674.427.400</b>	<b>140455.41%</b>	<b>Rp2.031.672.168</b>	<b>2.87%</b>	<b>48.58%</b>	<b>54.79%</b>	<b>57.91%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp103.588.325</b>	<b>Rp129.081.871.589</b>	<b>Rp125.635.186.707</b>	<b>Rp128.978.283.264</b>	<b>124510.44%</b>	<b>-Rp3.446.684.882</b>	<b>-2.67%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Indofood CBP Sukses Makmur Tbk (ICBP)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp46.641.048	Rp111.367.220.162	Rp113.336.252.373	Rp111.320.579.114	238675.12%	Rp1.969.032.211	1.77%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp29.416.673	-Rp94.701.079.119	-Rp94.846.431.599	-Rp94.671.662.446	321829.94%	-Rp145.352.480	0.15%	-63.07%	-85.03%	-83.69%
<b>LABA KOTOR</b>	<b>Rp17.224.375</b>	<b>Rp16.666.141.043</b>	<b>Rp18.489.820.774</b>	<b>Rp16.648.916.668</b>	<b>96659.05%</b>	<b>Rp1.823.679.731</b>	<b>10.94%</b>	<b>36.93%</b>	<b>14.97%</b>	<b>16.31%</b>
Beban penjualan	-Rp5.549.481	Rp0	Rp0	Rp5.549.481	-100.00%	Rp0	0.00%	-11.90%	0.00%	0.00%
Beban umum dan administrasi	-Rp2.557.502	-Rp12.319.141.039	-Rp13.764.070.152	-Rp12.316.583.537	481586.47%	-Rp1.444.929.113	11.73%	-5.48%	-11.06%	-12.14%
Pendapatan keuangan	Rp1.558.377	Rp979.353	Rp2.531.503	-Rp579.024	-37.16%	Rp1.552.150	158.49%	3.34%	0.00%	0.00%
Beban keuangan	-Rp670.545	-Rp3.818.532.284	-Rp3.116.374.147	-Rp3.817.861.739	569366.97%	Rp702.158.137	-18.39%	-1.44%	-3.43%	-2.75%
Keuntungan (kerugian) selisih kurs mata uang asing	Rp0	Rp1.724.822.331	Rp1.057.668.125	Rp1.724.822.331	0.00%	-Rp667.154.206	-38.68%	0.00%	1.55%	0.93%
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	-Rp130.197	Rp0	Rp0	Rp130.197	-100.00%	Rp0	0.00%	-0.28%	0.00%	0.00%
Pendapatan lainnya	Rp426.719	Rp217.313.694	-Rp33.022.479	Rp216.886.975	50826.65%	-Rp250.336.173	-115.20%	0.91%	0.20%	-0.03%
Beban lainnya	-Rp343.099	-Rp338.865.225	-Rp154.991.371	-Rp338.522.126	98666.02%	Rp183.873.854	-54.26%	-0.74%	-0.30%	-0.14%
<b>Laba Sebelum Beban Pajak Penghasilan</b>	<b>Rp9.958.647</b>	<b>Rp2.132.717.873</b>	<b>Rp2.481.562.253</b>	<b>Rp2.122.759.226</b>	<b>21315.74%</b>	<b>Rp348.844.380</b>	<b>16.36%</b>	<b>21.35%</b>	<b>1.92%</b>	<b>2.19%</b>
Pendapatan (beban) pajak	-Rp2.540.073	-Rp533.041.952	-Rp445.631.141	-Rp530.501.879	20885.30%	Rp87.410.811	-16.40%	-5.45%	-0.48%	-0.39%
<b>LABA TAHUN BERJALAN</b>	<b>Rp7.418.574</b>	<b>Rp1.599.675.921</b>	<b>Rp2.035.931.112</b>	<b>Rp1.592.257.347</b>	<b>21463.12%</b>	<b>Rp436.255.191</b>	<b>27.27%</b>	<b>15.91%</b>	<b>1.44%</b>	<b>1.80%</b>
<b>Penghasilan (rugi) komprehensif lain</b>										
Pos yang tidak akan direklasifikasi ke laba rugi setelah pajak:										
Laba pengukuran kembali atas liabilitas imbalan kerja karyawan	Rp5.351	Rp357.138	Rp145.011	Rp351.787	6574.23%	-Rp212.127	-59.40%	0.01%	0.00%	0.00%
Bagian penghasilan komprehensif lain dari entitas asosiasi dan ventura bersama	Rp387	Rp10	Rp101	-Rp377	-97.42%	Rp91	910.00%	0.00%	0.00%	0.00%
Pos yang dapat direklasifikasi ke laba rugi:										
Laba yang belum terealisasi dari aset keuangan	Rp174.274	Rp272.086	Rp66.199	Rp97.812	56.13%	-Rp205.887	-75.67%	0.37%	0.00%	0.00%
Selisih kurs atas penjabaran laporan keuangan	-Rp176.943	-Rp136.024	Rp131.781	Rp40.919	-23.13%	Rp267.805	-196.88%	-0.38%	0.00%	0.00%
Penghasilan komprehensif lain tahun berjalan	Rp3.069	Rp493.210	Rp343.092	Rp490.141	15970.71%	-Rp150.118	-30.44%	0.01%	0.00%	0.00%
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp7.421.643</b>	<b>Rp1.600.169.131</b>	<b>Rp2.036.274.204</b>	<b>Rp1.592.747.488</b>	<b>21460.85%</b>	<b>Rp436.105.073</b>	<b>27.25%</b>	<b>15.91%</b>	<b>1.44%</b>	<b>1.80%</b>
Laba (rugi) tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp6.586.907	Rp6.399.431	Rp4.587.367	-Rp187.476	-2.85%	-Rp1.812.064	-28.32%	14.12%	0.01%	0.00%
Kepentingan nonpengendali	Rp831.667	Rp1.512.512	Rp1.134.827	Rp680.845	81.87%	-Rp377.695	-24.97%	1.78%	0.00%	0.00%
<b>TOTAL</b>	<b>Rp7.418.574</b>	<b>Rp7.911.943</b>	<b>Rp5.722.194</b>	<b>Rp493.369</b>	<b>6.65%</b>	<b>-Rp2.189.749</b>	<b>-27.68%</b>	<b>15.91%</b>	<b>0.01%</b>	<b>0.01%</b>
Total laba (rugi) komprehensif tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp6.636.763	Rp6.918.433	Rp4.935.821	Rp281.670	4.24%	-Rp1.982.612	-28.66%	14.23%	0.01%	0.00%
Kepentingan nonpengendali	Rp784.880	Rp1.486.720	Rp1.129.485	Rp701.840	89.42%	-Rp357.255	-24.03%	1.68%	0.00%	0.00%
<b>TOTAL</b>	<b>Rp7.421.643</b>	<b>Rp8.405.153</b>	<b>Rp6.065.286</b>	<b>Rp983.510</b>	<b>13.25%</b>	<b>-Rp2.339.867</b>	<b>-27.84%</b>	<b>15.91%</b>	<b>0.01%</b>	<b>0.01%</b>
LABA PER SAHAM DASAR	565	549	393	-16	-2.83%	-156	-28.42%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.26	1.78	1.91
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	20.716.222.50	100.799.802.576.42	94.098.987.114.17
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	1.04	0.07	0.16
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.06	0.83	0.73
Debt to Asset	Total Utang / Total Aset*100%	0.51	0.45	0.42
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.37	0.15	0.16
NPM	Laba Bersih / Penjualan*100%	0.16	0.01	0.02
ROA	Laba Bersih / Total Aset*100%	0.07	0.01	0.02
ROE	Laba Bersih / Ekuitas *100%	0.15	0.02	0.03
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-0.001	-3.84	-3.85
Assets Turnover	Penjualan Bersih / Total Aset	0.45	0.86	0.90
AR Turnover	Penjualan bersih / Rata-rata Piutang	0.004	9.19	9.35
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	16.95	15.85	25.45
EPS		565	549	393
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar P BV = Harga saham / BVPS	0.0043 2.219.139.30	6.1 1.434.56	6.2 1.602.87

Lampiran 37. PT Era Mandiri Cemerlang Tbk(IKAN)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Era Mandiri Cemerlang Tbk(IKAN)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp741.171.957	Rp4.083.283.837	Rp8.051.093.492	Rp3.342.111.880	450.92%	Rp3.967.809.655	97.17%	0.56%	3.16%	6.41%
Piutang usaha pihak ketiga	Rp16.693.967.180	Rp25.724.062.995	Rp10.616.144.121	Rp9.030.095.815	54.09%	-Rp15.107.918.874	-58.73%	12.60%	19.93%	8.45%
Piutang lainnya pihak ketiga	Rp406.504.444	Rp1.291.765.746	Rp490.678.428	Rp885.261.302	217.77%	-Rp801.087.318	-62.01%	0.31%	1.00%	0.39%
Persediaan lancar lainnya	Rp35.792.519.137	Rp33.179.251.950	Rp40.778.469.758	-Rp2.613.267.187	-7.30%	Rp7.599.217.808	22.90%	27.01%	25.70%	32.46%
Biaya dibayar dimuka lancar	Rp17.948.594	Rp65.829.349	Rp43.552.125	Rp47.880.755	266.77%	-Rp22.277.224	-33.84%	0.01%	0.05%	0.03%
Uang muka lancar lainnya	Rp46.485.614.370	Rp34.986.273.478	Rp32.221.059.647	-Rp11.499.340.892	-24.74%	-Rp2.765.213.831	-7.90%	35.07%	27.10%	25.65%
Pajak dibayar dimuka lancar	Rp1.377.628.027	Rp1.469.335.222	Rp1.897.989.544	Rp91.707.195	6.66%	Rp428.654.322	29.17%	1.04%	1.14%	1.51%
<b>JUMLAH ASET LANCAR</b>	<b>Rp101.515.353.709</b>	<b>Rp100.799.802.577</b>	<b>Rp94.098.987.115</b>	<b>-Rp715.551.132</b>	<b>-0.70%</b>	<b>-Rp6.700.815.462</b>	<b>-6.65%</b>	<b>76.59%</b>	<b>78.09%</b>	<b>74.90%</b>
<b>Aset tidak lancar</b>										
Piutang tidak lancar lainnya pihak ketiga	Rp2.731.750.000	Rp1.813.750.000	Rp1.143.750.000	-Rp918.000.000	-33.60%	-Rp670.000.000	-36.94%	2.06%	1.41%	0.91%
Aset pajak tangguhan	Rp574.574.605	Rp624.939.042	Rp748.770.513	Rp50.364.437	8.77%	Rp123.831.471	19.81%	0.43%	0.48%	0.60%
Aset tetap	Rp22.124.517.063	Rp20.045.124.334	Rp24.354.060.931	-Rp2.079.392.729	-9.40%	Rp4.308.936.597	21.50%	16.69%	15.53%	19.38%
Aset tidak lancar non-keuangan lainnya	Rp5.592.420.374	Rp5.798.255.636	Rp5.289.618.148	Rp205.835.262	3.68%	-Rp508.637.488	-8.77%	4.22%	4.49%	4.21%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp31.023.262.042</b>	<b>Rp28.282.069.012</b>	<b>Rp31.536.199.592</b>	<b>-Rp2.741.193.030</b>	<b>-8.84%</b>	<b>Rp3.254.130.580</b>	<b>11.51%</b>	<b>23.41%</b>	<b>21.91%</b>	<b>25.10%</b>
<b>JUMLAH ASET</b>	<b>Rp132.538.615.751</b>	<b>Rp129.081.871.589</b>	<b>Rp125.635.186.707</b>	<b>-Rp3.456.744.162</b>	<b>-2.61%</b>	<b>-Rp3.446.684.882</b>	<b>-2.67%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp55.206.625.216	Rp50.084.321.970	Rp42.040.227.474	-Rp5.122.303.246	-9.28%	-Rp8.044.094.496	-16.06%	41.65%	38.80%	33.46%
Utang usaha pihak ketiga	Rp4.172.354.651	Rp4.994.709.033	Rp1.571.106.432	Rp822.354.382	19.71%	-Rp3.423.602.601	-68.54%	3.15%	3.87%	1.25%
Beban akrual jangka pendek	Rp926.638.869	Rp1.049.515.883	Rp702.101.611	Rp122.877.014	13.26%	-Rp347.414.272	-33.10%	0.70%	0.81%	0.56%
Utang pajak	Rp1.690.216.412	Rp602.406.501	Rp367.366.556	-Rp1.087.809.911	-64.36%	-Rp235.039.945	-39.02%	1.28%	0.47%	0.29%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp0	Rp0	Rp4.336.363.632	Rp0	0.00%	Rp4.336.363.632	0.00%	0.00%	0.00%	3.45%
Utang pembiayaan konsumen	Rp106.971.791	Rp0	Rp163.199.200	-Rp106.971.791	#####	Rp163.199.200	0.00%	0.08%	0.00%	0.13%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp62.102.806.939</b>	<b>Rp56.730.953.387</b>	<b>Rp49.180.364.905</b>	<b>-Rp5.371.853.552</b>	<b>-8.65%</b>	<b>-Rp7.550.588.482</b>	<b>-13.31%</b>	<b>46.86%</b>	<b>43.95%</b>	<b>39.15%</b>
<b>Liabilitas jangka panjang</b>										
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp0	Rp0	Rp1.445.454.550	Rp0	0.00%	Rp1.445.454.550	0.00%	0.00%	0.00%	1.15%
Utang pembiayaan konsumen	Rp0	Rp0	Rp293.372.689	Rp0	0.00%	Rp293.372.689	0.00%	0.00%	0.00%	0.23%
Kewajiban imbalan pasca kerja jangka pa	Rp1.302.115.907	Rp1.626.173.109	Rp1.959.577.302	Rp324.057.202	24.89%	Rp333.404.193	20.50%	0.98%	1.26%	1.56%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp1.302.115.907</b>	<b>Rp1.626.173.109</b>	<b>Rp3.698.404.541</b>	<b>Rp324.057.202</b>	<b>24.89%</b>	<b>Rp2.072.231.432</b>	<b>127.43%</b>	<b>0.98%</b>	<b>1.26%</b>	<b>2.94%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp63.404.922.846</b>	<b>Rp58.357.126.496</b>	<b>Rp52.878.769.446</b>	<b>-Rp5.047.796.350</b>	<b>-7.96%</b>	<b>-Rp5.478.357.050</b>	<b>-9.39%</b>	<b>47.84%</b>	<b>45.21%</b>	<b>42.09%</b>
<b>Ekuitas</b>										
Saham biasa	Rp41.666.650.000	Rp41.666.650.000	Rp41.666.650.000	Rp0	0.00%	Rp0	0.00%	31.44%	32.28%	33.16%
Tambahan modal disetor	Rp20.147.675.726	Rp20.147.675.726	Rp20.147.675.726	Rp0	0.00%	Rp0	0.00%	15.20%	15.61%	16.04%
Cadangan pengukuran kembali program imbalan pasti	-Rp24.486.481	-Rp33.110.214	-Rp37.369.158	-Rp8.623.733	35.22%	-Rp4.258.944	12.86%	-0.02%	-0.03%	-0.03%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp10.000.000	Rp10.000.000	Rp10.000.000	Rp0	0.00%	Rp0	0.00%	0.01%	0.01%	0.01%
Belum ditentukan penggunaannya	Rp7.333.853.660	Rp8.933.529.581	Rp10.969.460.693	Rp1.599.675.921	21.81%	Rp2.035.931.112	22.79%	5.53%	6.92%	8.73%
<b>JUMLAH EKUITAS</b>	<b>Rp69.133.692.905</b>	<b>Rp70.724.745.093</b>	<b>Rp72.756.417.261</b>	<b>Rp1.591.052.188</b>	<b>2.30%</b>	<b>Rp2.031.672.168</b>	<b>2.87%</b>	<b>52.16%</b>	<b>54.79%</b>	<b>57.91%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp132.538.615.751</b>	<b>Rp129.081.871.589</b>	<b>Rp125.635.186.707</b>	<b>-Rp3.456.744.162</b>	<b>-2.61%</b>	<b>-Rp3.446.684.882</b>	<b>-2.67%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Era Mandiri Cemerlang Tbk(IKAN)				ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp84.646.710.437	Rp111.367.220.162	Rp113.336.252.373	Rp26.720.509.725	31.57%	Rp1.969.032.211	1.77%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp69.353.664.973	-Rp94.701.079.119	-Rp94.846.431.599	-Rp25.347.414.146	36.55%	-Rp145.352.480	0.15%	-81.93%	-85.03%	-83.69%
<b>LABA KOTOR</b>	<b>Rp15.293.045.464</b>	<b>Rp16.666.141.043</b>	<b>Rp18.489.820.774</b>	<b>Rp1.373.095.579</b>	<b>8.98%</b>	<b>Rp1.823.679.731</b>	<b>10.94%</b>	<b>18.07%</b>	<b>14.97%</b>	<b>16.31%</b>
Beban umum dan administrasi	-Rp10.974.488.847	-Rp12.319.141.039	-Rp13.764.070.152	-Rp1.344.652.192	12.25%	-Rp1.444.929.113	11.73%	-12.97%	-11.06%	-12.14%
Pendapatan keuangan	Rp1.777.379	Rp979.353	Rp2.531.503	-Rp798.026	-44.90%	Rp1.552.150	158.49%	0.00%	0.00%	0.00%
Beban keuangan	-Rp5.935.965.090	-Rp3.818.532.284	-Rp3.116.374.147	Rp2.117.432.806	-35.67%	Rp702.158.137	-18.39%	-7.01%	-3.43%	-2.75%
Keuntungan (kerugian) selisih kurs mata uang asing	Rp556.509.339	Rp1.724.822.331	Rp1.057.668.125	Rp1.168.312.992	209.94%	-Rp667.154.206	-38.68%	0.66%	1.55%	0.93%
Pendapatan lainnya	Rp201.327.882	Rp217.313.694	-Rp33.022.479	Rp15.985.812	7.94%	-Rp250.336.173	-115.20%	0.24%	0.20%	-0.03%
Beban lainnya	-Rp335.460.368	-Rp338.865.225	-Rp154.991.371	-Rp3.404.857	1.01%	Rp183.873.854	-54.26%	-0.40%	-0.30%	-0.14%
<b>Laba(Rugi) Sebelum Pajak Penghasilan</b>	<b>-Rp1.193.254.241</b>	<b>Rp2.132.717.873</b>	<b>Rp2.481.562.253</b>	<b>Rp3.325.972.114</b>	<b>-278.73%</b>	<b>Rp348.844.380</b>	<b>16.36%</b>	<b>-1.41%</b>	<b>1.92%</b>	<b>2.19%</b>
Pendapatan (beban) pajak	Rp106.136.674	-Rp533.041.952	-Rp445.631.141	-Rp639.178.626	-602.22%	Rp87.410.811	-16.40%	0.13%	-0.48%	-0.39%
MANFAAT (BEBAN) PAJAK PENGHASILAN										
Kini	-Rp32.261.810	-Rp581.383.537	-Rp568.463.601	-Rp549.121.727	1702.08%	Rp12.919.936	-2.22%	-0.04%	-0.52%	-0.50%
Tangguhan	Rp138.398.484	Rp48.341.585	Rp122.832.460	-Rp90.056.899	-65.07%	Rp74.490.875	154.09%	0.16%	0.04%	0.11%
<b>BEBAN PAJAK PENGHASILAN - NETO</b>	<b>Rp212.273.348</b>	<b>-Rp1.066.083.904</b>	<b>-Rp891.262.282</b>	<b>-Rp1.278.357.252</b>	<b>-602.22%</b>	<b>Rp174.821.622</b>	<b>-16.40%</b>	<b>0.25%</b>	<b>-0.96%</b>	<b>-0.79%</b>
<b>LABA (RUGI) NETO</b>	<b>-Rp980.980.893</b>	<b>Rp1.066.633.969</b>	<b>Rp1.590.299.971</b>	<b>Rp2.047.614.862</b>	<b>-208.73%</b>	<b>Rp523.666.002</b>	<b>49.10%</b>	<b>-1.16%</b>	<b>0.96%</b>	<b>1.40%</b>
PENGHASILAN KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasikan ke laba rugi :										
Pengukuran kembali liabilitas imbalan kerja	-Rp8.974.328	-Rp10.646.584	-Rp5.257.956	-Rp1.672.256	18.63%	Rp5.388.628	-50.61%	-0.01%	-0.01%	0.00%
Pajak penghasilan terkait	Rp1.974.352	Rp2.022.851	Rp999.012	Rp48.499	2.46%	-Rp1.023.839	-50.61%	0.00%	0.00%	0.00%
<b>PENGHASILAN KOMPREHENSIF LAIN - NETO</b>	<b>-Rp6.999.976</b>	<b>-Rp8.623.733</b>	<b>-Rp4.258.944</b>	<b>-Rp1.623.757</b>	<b>23.20%</b>	<b>Rp4.364.789</b>	<b>-50.61%</b>	<b>-0.01%</b>	<b>-0.01%</b>	<b>0.00%</b>
<b>LABA(RUGI) KOMPREHENSIF NETO</b>	<b>-Rp987.980.869</b>	<b>Rp1.058.010.236</b>	<b>Rp1.586.041.027</b>	<b>Rp2.045.991.105</b>	<b>-207.09%</b>	<b>Rp528.030.791</b>	<b>49.91%</b>	<b>-1.17%</b>	<b>0.95%</b>	<b>1.40%</b>
Laba per Saham Dasar	-1.41	1.91	2.44	3.32	-235.46%	0.53	27.75%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.63	1.78	1.91
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	101.515.353.708.42	100.799.802.576.42	94.098.987.114.17
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.01	0.07	0.16
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.92	0.83	0.73
Debt to Asset	Total Utang / Total Aset*100%	0.48	0.45	0.42
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.18	0.15	0.16
NPM	Laba Bersih / Penjualan*100%	-0.012	0.010	0.014
ROA	Laba Bersih / Total Aset*100%	-0.007	0.008	0.013
ROE	Laba Bersih / Ekuitas *100%	-0.014	0.015	0.022
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-1.90	-2.59	-2.59
Assets Turnover	Penjualan Bersih / Total Aset	0.64	0.86	0.90
AR Turnover	Penjualan bersih / Rata-rata Piutang	4.79	6.30	6.41
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	-104.26	49.74	24.18
EPS		-1.41	1.91	2.44
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	83.0	84.9	87.3
	P BV = Harga saham / BVPS	1.77	1.12	0.68

## Lampiran 38. Indofood Sukses Makmur Tbk(INDF)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Indofood Sukses Makmur Tbk(INDF)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp17.336.960	Rp29.478.126	Rp25.945.916	Rp12.141.166	70.03%	-Rp3.532.210	-11.98%	10.63%	16.44%	14.38%
Investasi jangka pendek	Rp0	Rp1.153.637	Rp976.134	Rp1.153.637	0.00%	-Rp177.503	-15.39%	0.00%	0.64%	0.54%
<b>Piutang usaha</b>										
Pihak ketiga	Rp5.315.611	Rp6.230.066	Rp6.805.535	Rp914.455	17.20%	Rp575.469	9.24%	3.26%	3.48%	3.77%
Pihak berelasi	Rp1.113.519	Rp1.395.975	Rp1.475.001	Rp282.456	25.37%	Rp79.026	5.66%	0.68%	0.78%	0.82%
<b>Piutang lainnya</b>										
Pihak ketiga	Rp420.935	Rp194.078	Rp301.972	-Rp226.857	-53.89%	Rp107.894	55.69%	0.26%	0.11%	0.17%
Pihak berelasi	Rp601.605	Rp644.187	Rp418.341	Rp42.582	7.08%	-Rp225.846	-35.06%	0.37%	0.36%	0.23%
Persediaan lancar lainnya	Rp11.150.432	Rp12.683.836	Rp16.517.373	Rp1.533.404	13.75%	Rp3.833.537	30.22%	6.84%	7.08%	9.15%
Uang muka lancar lainnya	Rp1.100.996	Rp1.040.018	Rp960.028	-Rp60.978	-5.54%	-Rp79.990	-7.69%	0.67%	0.58%	0.53%
Pajak dibayar dimuka lancar	Rp493.330	Rp371.507	Rp552.920	-Rp121.823	-24.69%	Rp181.413	48.83%	0.30%	0.21%	0.31%
Aset non-keuangan lancar lainnya	Rp883.575	Rp991.969	Rp923.448	Rp108.394	12.27%	-Rp68.521	-6.91%	0.54%	0.56%	0.51%
<b>JUMLAH ASET LANCAR</b>	<b>Rp38.416.963</b>	<b>Rp54.183.399</b>	<b>Rp54.876.668</b>	<b>Rp15.766.436</b>	<b>41.04%</b>	<b>Rp693.269</b>	<b>1.28%</b>	<b>23.55%</b>	<b>30.22%</b>	<b>30.41%</b>
<b>Aset tidak lancar</b>										
Investasi pada entitas asosiasi	Rp11.682.021	Rp12.102.197	Rp12.906.555	Rp420.176	3.60%	Rp804.358	6.65%	7.16%	6.75%	7.15%
Biaya dibayar dimuka tidak lancar	Rp13.292	Rp11.897	Rp9.169	-Rp1.395	-10.50%	-Rp2.728	-22.93%	0.01%	0.01%	0.01%
Aset pajak tangguhan	Rp1.213.499	Rp875.275	Rp697.730	-Rp338.224	-27.87%	-Rp177.545	-20.28%	0.74%	0.49%	0.39%
Parkebonan plasma	Rp1.558.254	Rp1.316.574	Rp937.832	-Rp241.680	-15.51%	-Rp378.742	-28.77%	0.96%	0.73%	0.52%
Properti investasi	Rp42.188	Rp42.188	Rp42.188	Rp0	0.00%	Rp0	0.00%	0.03%	0.02%	0.02%
Aset tetap	Rp45.862.919	Rp46.751.821	Rp47.410.528	Rp888.902	1.94%	Rp658.707	1.41%	28.11%	26.08%	26.28%
Beban tangguhan lainnya	Rp830.573	Rp819.824	Rp878.581	-Rp10.749	-1.29%	Rp58.757	7.17%	0.51%	0.46%	0.49%
Klaim atas pengembalian pajak tidak lancar	Rp111.177	Rp90.852	Rp132.652	-Rp20.325	-18.28%	Rp41.800	46.01%	0.07%	0.05%	0.07%
Goodwill	Rp56.462.875	Rp56.462.875	Rp56.358.190	Rp0	0.00%	-Rp104.685	-0.19%	34.61%	31.50%	31.23%
Aset takberwujud selain goodwill	Rp1.858.998	Rp1.725.760	Rp1.592.522	-Rp133.238	-7.17%	-Rp133.238	-7.72%	1.14%	0.96%	0.88%
Aset tidak lancar non-keuangan lainnya	Rp5.082.482	Rp4.889.178	Rp4.590.685	-Rp193.304	-3.80%	-Rp298.493	-6.11%	3.12%	2.73%	2.54%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp124.718.278</b>	<b>Rp125.088.441</b>	<b>Rp125.556.632</b>	<b>Rp370.163</b>	<b>0.30%</b>	<b>Rp468.191</b>	<b>0.37%</b>	<b>76.45%</b>	<b>69.78%</b>	<b>69.59%</b>
<b>JUMLAH ASET</b>	<b>Rp163.135.241</b>	<b>Rp179.271.840</b>	<b>Rp180.433.300</b>	<b>Rp16.136.599</b>	<b>9.89%</b>	<b>Rp1.161.460</b>	<b>0.65%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS</b>										
Utang bank jangka pendek	Rp13.800.300	Rp13.305.721	Rp15.254.754	-Rp494.579	-3.58%	Rp1.949.033	14.65%	8.46%	7.42%	8.45%
<b>Utang usaha</b>										
Pihak ketiga	Rp4.327.951	Rp5.034.399	Rp5.237.585	Rp706.448	16.32%	Rp203.186	4.04%	2.65%	2.81%	2.90%
Pihak berelasi	Rp79.604	Rp122.736	Rp134.726	Rp43.132	54.18%	Rp11.990	9.77%	0.05%	0.07%	0.07%
Utang lainnya pihak ketiga	Rp1.747.882	Rp1.826.311	Rp1.596.104	Rp78.429	4.49%	-Rp230.207	-12.61%	1.07%	1.02%	0.88%
Liabilitas keuangan jangka pendek lainnya	Rp99.787	Rp78.005	Rp94.350	-Rp21.782	-21.83%	Rp16.345	20.95%	0.06%	0.04%	0.05%
Beban akrual jangka pendek	Rp3.374.396	Rp3.551.516	Rp3.616.206	Rp177.120	5.25%	Rp64.690	1.82%	2.07%	1.98%	2.00%
Liabilitas imbalan pasca kerja jangka pendek	Rp1.456.217	Rp1.448.680	Rp1.485.887	-Rp7.537	-0.52%	Rp37.207	2.57%	0.89%	0.81%	0.82%
Utang pajak	Rp2.176.820	Rp1.749.655	Rp1.678.829	-Rp427.165	-19.62%	-Rp70.826	-4.05%	1.33%	0.98%	0.93%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp912.918	Rp2.012.532	Rp1.627.501	Rp1.099.614	120.45%	-Rp385.031	-19.13%	0.56%	1.12%	0.90%
Utang obligasi	Rp0	Rp1.998.992	Rp0	Rp1.998.992	0.00%	-Rp1.998.992	-100.00%	0.00%	1.12%	0.00%
Liabilitas non-keuangan jangka pendek lainnya	Rp0	Rp9.274.857	Rp0	Rp9.274.857	0.00%	-Rp9.274.857	-100.00%	0.00%	5.17%	0.00%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp27.975.875</b>	<b>Rp40.403.404</b>	<b>Rp30.725.942</b>	<b>Rp12.427.529</b>	<b>44.42%</b>	<b>-Rp9.677.462</b>	<b>-23.95%</b>	<b>17.15%</b>	<b>22.54%</b>	<b>17.03%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp768.483	Rp894.613	Rp913.936	Rp126.130	16.41%	Rp19.323	2.16%	0.47%	0.50%	0.51%
Utang pihak berelasi jangka panjang	Rp516.143	Rp618.913	Rp600.613	Rp102.770	19.91%	-Rp18.300	-2.96%	0.32%	0.35%	0.33%
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp36.568.706	Rp5.503.779	Rp6.205.281	-Rp31.064.927	-84.95%	Rp701.502	12.75%	22.42%	3.07%	3.44%
Utang obligasi	Rp1.996.572	Rp38.951.532	Rp42.967.686	Rp36.954.960	1850.92%	Rp4.016.154	10.31%	1.22%	21.73%	23.81%
Liabilitas jangka panjang atas pinjaman lainnya	Rp7.788	Rp7.788	Rp8.753	Rp0	0.00%	Rp965	12.39%	0.00%	0.00%	0.00%
Provisi biaya pembongkaran aset tetap jangka panjang	Rp111.418	Rp112.095	Rp115.093	Rp677	0.61%	Rp2.998	2.67%	0.07%	0.06%	0.06%
Kewajiban imbalan pasca kerja jangka panjang	Rp6.750.875	Rp5.620.988	Rp5.182.226	-Rp1.129.887	-16.74%	-Rp438.762	-7.81%	4.14%	3.14%	2.87%
Liabilitas keuangan jangka panjang lainnya	Rp9.302.612	Rp172.219	Rp90.732	-Rp9.130.393	-98.15%	-Rp81.487	-47.32%	5.70%	0.10%	0.05%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp56.022.597</b>	<b>Rp51.881.927</b>	<b>Rp56.084.320</b>	<b>-Rp4.140.670</b>	<b>-7.39%</b>	<b>Rp4.202.393</b>	<b>8.10%</b>	<b>34.34%</b>	<b>28.94%</b>	<b>31.08%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp83.998.472</b>	<b>Rp92.285.331</b>	<b>Rp86.810.262</b>	<b>Rp8.286.859</b>	<b>9.87%</b>	<b>-Rp5.475.069</b>	<b>-5.93%</b>	<b>51.49%</b>	<b>51.48%</b>	<b>48.11%</b>
<b>Ekuitas</b>										
Saham biasa	Rp878.043	Rp878.043	Rp878.043	Rp0	0.00%	Rp0	0.00%	0.54%	0.49%	0.49%
Tambahan modal disetor	Rp283.732	Rp283.732	Rp283.732	Rp0	0.00%	Rp0	0.00%	0.17%	0.16%	0.16%
Cadangan selisih kurs penjabaran	Rp769.848	Rp749.982	Rp1.388.910	-Rp19.866	-2.58%	Rp638.928	85.19%	0.47%	0.42%	0.77%
Cadangan perubahan nilai wajar aset keuangan tersedia untuk dijual	Rp2.113.892	Rp2.493.250	Rp2.624.398	Rp379.358	17.95%	Rp131.148	5.26%	1.30%	1.39%	1.45%
Komponen ekuitas lainnya	Rp7.212.983	Rp7.004.262	Rp7.370.592	-Rp208.721	-2.89%	Rp366.330	5.23%	4.42%	3.91%	4.08%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp120.000	Rp125.000	Rp130.000	Rp5.000	4.17%	Rp5.000	4.00%	0.07%	0.07%	0.07%
Belum ditentukan penggunaannya	Rp30.995.800	Rp37.001.406	Rp41.168.161	Rp6.005.606	19.38%	Rp4.166.755	11.26%	19.00%	20.64%	22.82%
Kepentingan non-pengendali	Rp36.763.746	Rp38.450.834	Rp39.779.202	Rp1.687.088	4.59%	Rp1.328.368	3.45%	22.54%	21.45%	22.05%
<b>JUMLAH EKUITAS</b>	<b>Rp79.138.044</b>	<b>Rp86.986.509</b>	<b>Rp93.623.038</b>	<b>Rp7.848.465</b>	<b>9.92%</b>	<b>Rp6.636.529</b>	<b>7.63%</b>	<b>48.51%</b>	<b>48.52%</b>	<b>51.89%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp163.136.516</b>	<b>Rp179.271.840</b>	<b>Rp180.433.300</b>	<b>Rp16.136.324</b>	<b>9.89%</b>	<b>Rp1.161.460</b>	<b>0.65%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Indofood Sukses Makmur Tbk(INDF)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp81.731.469	Rp99.345.618	Rp110.830.272	Rp17.614.149	21.55%	Rp11.484.654	11.56%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp54.979.425	-Rp66.871.514	-Rp76.858.593	-Rp11.892.089	21.63%	-Rp9.987.079	14.93%	-67.27%	-67.31%	-69.35%
<b>LABA KOTOR</b>	<b>Rp26.752.044</b>	<b>Rp32.474.104</b>	<b>Rp33.971.679</b>	<b>Rp5.722.060</b>	<b>21.39%</b>	<b>Rp1.497.575</b>	<b>4.61%</b>	<b>32.73%</b>	<b>32.69%</b>	<b>30.65%</b>
Beban penjualan	-Rp9.007.860	-Rp10.047.519	-Rp10.640.348	-Rp1.039.659	11.54%	-Rp692.829	5.90%	-11.02%	-10.11%	-9.60%
Beban umum dan administrasi	-Rp5.087.140	-Rp5.294.066	-Rp4.648.354	-Rp206.926	4.07%	Rp645.712	-12.20%	-6.22%	-5.33%	-4.19%
Pendapatan keuangan	Rp1.666.700	Rp324.606	Rp501.364	-Rp1.342.094	-80.52%	Rp176.758	54.45%	2.04%	0.33%	0.45%
Beban keuangan	-Rp1.875.812	-Rp2.884.772	-Rp7.998.890	-Rp1.008.960	53.79%	-Rp5.114.118	177.28%	-2.30%	-2.90%	-7.22%
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	-Rp253.641	Rp133.970	Rp123.181	Rp387.611	-152.82%	-Rp10.789	-8.05%	-0.31%	0.13%	0.11%
Pendapatan lainnya	Rp795.358	Rp1.035.290	Rp2.098.014	Rp239.932	30.17%	Rp1.062.724	102.65%	0.97%	1.04%	1.89%
Beban lainnya	-Rp563.315	-Rp1.252.960	-Rp1.087.881	-Rp689.645	122.43%	Rp165.079	-13.18%	-0.69%	-1.26%	-0.98%
<b>Laba(Rugi) Sebelum Pajak Penghasilan</b>	<b>Rp12.426.334</b>	<b>Rp14.488.653</b>	<b>Rp12.318.765</b>	<b>Rp2.062.319</b>	<b>16.60%</b>	<b>-Rp2.169.888</b>	<b>-14.98%</b>	<b>15.20%</b>	<b>14.58%</b>	<b>11.11%</b>
Pendapatan (beban) pajak	-Rp3.674.268	-Rp3.258.958	-Rp3.126.196	Rp415.310	-11.30%	Rp132.762	-4.07%	-4.50%	-3.28%	-2.82%
<b>LABA TAHUN BERJALAN</b>	<b>Rp8.752.066</b>	<b>Rp11.229.695</b>	<b>Rp9.192.569</b>	<b>Rp2.477.629</b>	<b>28.31%</b>	<b>-Rp2.037.126</b>	<b>-18.14%</b>	<b>10.71%</b>	<b>11.30%</b>	<b>8.29%</b>
Penghasilan (rug) komprehensif lain										
Pos yang tidak akan direklasifikasi ke laba rugi setelah pajak:										
Laba pengukuran kembali atas liabilitas imbalan kerja	Rp433.971	Rp560.954	Rp334.644	Rp126.983	29.26%	-Rp226.310	-40.34%	0.53%	0.56%	0.30%
Bagian rugi komprehensif lain dari entitas asosiasi dan ventura bersama	-Rp11.218	-Rp15.299	-Rp15.256	-Rp4.081	36.38%	Rp43	-0.28%	-0.01%	-0.02%	-0.01%
Perubahan nilai wajar aset keuangan pada nilai wajar melalui penghasilan komprehensif lain	Rp0	-Rp17.265	Rp0	-Rp17.265	0.00%	Rp17.265	-100.00%	0.00%	-0.02%	0.00%
Pos yang dapat direklasifikasi ke laba rugi:										
Laba yang belum terealisasi dari aset keuangan	Rp429.209	Rp653.770	Rp197.348	Rp224.561	52.32%	-Rp456.422	-69.81%	0.53%	0.66%	0.18%
Selisih kurs atas penjabaran laporan keuangan	-Rp156.208	-Rp107.530	Rp568.445	Rp48.678	-31.16%	Rp675.975	-628.64%	-0.19%	-0.11%	0.51%
Bagian rugi komprehensif lain dari entitas asosiasi dan ventura bersama	-Rp206.707	-Rp338.414	Rp575.366	-Rp131.707	63.72%	Rp913.780	-270.02%	-0.25%	-0.34%	0.52%
<b>Penghasilan komprehensif lain tahun berjalan</b>	<b>Rp489.047</b>	<b>Rp736.216</b>	<b>Rp1.660.547</b>	<b>Rp247.169</b>	<b>50.54%</b>	<b>Rp924.331</b>	<b>125.55%</b>	<b>0.30%</b>	<b>0.41%</b>	<b>0.92%</b>
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp9.241.113</b>	<b>Rp11.965.911</b>	<b>Rp10.853.116</b>	<b>Rp2.724.798</b>	<b>29.49%</b>	<b>-Rp1.112.795</b>	<b>-9.30%</b>	<b>5.66%</b>	<b>6.67%</b>	<b>6.02%</b>
Laba tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp6.455.632	Rp7.662.254	Rp6.359.094	Rp1.206.622	18.69%	-Rp1.303.160	-17.01%	3.96%	4.27%	3.52%
Kepentingan nonpengendali	Rp2.296.434	Rp3.567.441	Rp2.833.475	Rp1.271.007	55.35%	-Rp733.966	-20.57%	1.41%	1.99%	1.57%
<b>TOTAL</b>	<b>Rp8.752.066</b>	<b>Rp11.229.695</b>	<b>Rp9.192.569</b>	<b>Rp2.477.629</b>	<b>28.31%</b>	<b>-Rp2.037.126</b>	<b>-18.14%</b>	<b>5.36%</b>	<b>6.26%</b>	<b>5.09%</b>
Total laba komprehensif tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp6.966.076	Rp8.416.751	Rp7.710.535	Rp1.450.675	20.82%	-Rp706.216	-8.39%	4.27%	4.69%	4.27%
Kepentingan nonpengendali	Rp2.275.037	Rp3.549.160	Rp3.142.581	Rp1.274.123	56.00%	-Rp406.579	-11.46%	1.39%	1.98%	1.74%
<b>TOTAL</b>	<b>Rp9.241.113</b>	<b>Rp11.965.911</b>	<b>Rp10.853.116</b>	<b>Rp2.724.798</b>	<b>29.49%</b>	<b>-Rp1.112.795</b>	<b>-9.30%</b>	<b>5.66%</b>	<b>6.67%</b>	<b>6.02%</b>
Laba per saham dasar yang dapat diatribusikan kepada pemilik entitas induk(angka penuh)										
	735	873	724	138	18.78%	-149	-17.07%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.37	1.34	1.79
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	38.416.962.60	54.183.398.69	54.876.667.46
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.62	0.73	0.84
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.06	1.06	0.93
Debt to Asset	Total Utang / Total Aset*100%	0.51	0.51	0.48
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.33	0.33	0.31
NPM	Laba Bersih / Penjualan*100%	0.11	0.11	0.08
ROA	Laba Bersih / Total Aset*100%	0.05	0.06	0.05
ROE	Laba Bersih / Ekuitas *100%	0.11	0.13	0.10
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-4.09	-4.97	-5.71
Assets Turnover	Penjualan Bersih / Total Aset	0.50	0.55	0.61
AR Turnover	Penjualan bersih / Rata-rata Piutang	10.98	13.34	14.89
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	9.32	7.25	9.29
EPS		735	873	724
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	0.009	0.010	0.011
	P BV = Harga saham / BVPS	760.012.74	638.446.10	630.703.40

Lampiran 39. PT Indonesian Tobacco Tbk(ITIC)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Indonesian Tobacco Tbk(ITIC)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp3.211.681.377	Rp2.547.308.222	Rp1.582.680.952	-Rp664.373.155	-20.69%	-Rp964.627.270	-37.87%	0.64%	0.48%	0.29%
Piutang usaha pihak ketiga	Rp5.133.381.633	Rp14.844.577.500	Rp6.329.896.725	Rp9.711.195.867	189.18%	-Rp8.514.680.775	-57.36%	1.02%	2.82%	1.14%
Persediaan lancar lainnya	Rp133.240.767.925	Rp120.895.978.078	Rp144.613.274.032	-Rp12.344.789.847	-9.27%	Rp23.717.295.954	19.62%	26.38%	22.95%	26.14%
Biaya dibayar dimuka lancar	Rp75.113.734	Rp97.421.888	Rp158.799.123	Rp22.308.154	29.70%	Rp61.377.235	63.00%	0.01%	0.02%	0.03%
Uang muka lancar atas pembelian aset tetap	Rp425.000.000	Rp0	Rp0	-Rp425.000.000	-100.00%	Rp0	0.00%	0.08%	0.00%	0.00%
Pajak dibayar dimuka lancar	Rp744.814.192	Rp0	Rp0	-Rp744.814.192	-100.00%	Rp0	0.00%	0.15%	0.00%	0.00%
<b>JUMLAH ASET LANCAR</b>	<b>Rp142.830.758.861</b>	<b>Rp138.385.285.688</b>	<b>Rp152.684.650.832</b>	<b>-Rp4.445.473.173</b>	<b>-3.11%</b>	<b>Rp14.299.365.144</b>	<b>10.33%</b>	<b>28.28%</b>	<b>26.27%</b>	<b>27.60%</b>
<b>Aset tidak lancar</b>										
Uang muka tidak lancar atas pembelian aset tetap	Rp7.607.000.000	Rp256.171.288	Rp20.000.000	-Rp7.350.828.712	-96.63%	-Rp236.171.288	-92.19%	1.51%	0.05%	0.00%
Aset pajak tangguhan	Rp1.824.815.645	Rp1.563.554.991	Rp1.273.759.735	-Rp261.260.654	-14.32%	-Rp289.795.256	-18.53%	0.36%	0.30%	0.23%
Aset tetap	Rp352.750.559.096	Rp384.180.793.400	Rp394.722.927.720	Rp31.430.234.304	8.91%	Rp10.542.134.320	2.74%	69.84%	72.94%	71.35%
Aset hak guna	Rp0	Rp2.264.184.475	Rp4.461.641.908	Rp2.264.184.475	0.00%	Rp2.197.457.433	97.05%	0.00%	0.43%	0.81%
Aset tidak lancar non-keuangan lainnya	Rp64.035.237	Rp54.183.662	Rp44.332.087	-Rp9.851.575	-15.38%	-Rp9.851.575	-18.18%	0.01%	0.01%	0.01%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp362.246.409.978</b>	<b>Rp388.318.887.816</b>	<b>Rp400.522.661.450</b>	<b>Rp26.072.477.838</b>	<b>7.20%</b>	<b>Rp12.203.773.634</b>	<b>3.14%</b>	<b>71.72%</b>	<b>73.73%</b>	<b>72.40%</b>
<b>JUMLAH ASET</b>	<b>Rp505.077.168.839</b>	<b>Rp526.704.173.504</b>	<b>Rp553.207.312.282</b>	<b>Rp21.627.004.665</b>	<b>4.28%</b>	<b>Rp26.503.138.778</b>	<b>5.03%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp99.845.612.524	Rp99.630.377.719	Rp79.905.823.666	-Rp215.234.805	-0.22%	-Rp19.724.554.053	-19.80%	19.77%	18.92%	14.44%
Utang usaha pihak ketiga	Rp30.623.121.374	Rp25.331.450.305	Rp24.271.670.983	-Rp5.291.671.069	-17.28%	-Rp1.059.779.322	-4.18%	6.06%	4.81%	4.39%
Beban akrual jangka pendek	Rp601.973.714	Rp638.619.571	Rp833.632.677	Rp36.645.857	6.09%	Rp195.013.106	30.54%	0.12%	0.12%	0.15%
Utang pajak	Rp3.158.192.477	Rp4.648.467.595	Rp4.791.428.315	Rp1.490.275.118	47.19%	Rp142.960.720	3.08%	0.63%	0.88%	0.87%
Pendapatan diterima dimuka jangka pendek	Rp134.400.000	Rp609.762.525	Rp0	Rp475.362.525	353.69%	-Rp609.762.525	-100.00%	0.03%	0.12%	0.00%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp22.693.839.073	Rp23.936.873.973	Rp31.751.676.746	Rp1.243.034.900	5.48%	Rp7.814.802.773	32.65%	4.49%	4.54%	5.74%
Utang pembiayaan konsumen	Rp1.170.690.241	Rp655.445.922	Rp528.497.415	-Rp515.244.319	-44.01%	-Rp126.948.507	-19.37%	0.23%	0.12%	0.10%
Liabilitas non-keuangan jangka pendek lainnya	Rp0	Rp2.340.490.812	Rp2.136.187.523	Rp2.340.490.812	0.00%	Rp204.303.289	-8.73%	0.00%	0.44%	0.39%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp158.227.829.403</b>	<b>Rp157.791.488.422</b>	<b>Rp144.218.917.325</b>	<b>-Rp436.340.981</b>	<b>-0.28%</b>	<b>-Rp13.572.571.097</b>	<b>-8.60%</b>	<b>31.33%</b>	<b>29.96%</b>	<b>26.07%</b>
<b>Liabilitas jangka panjang</b>										
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp58.073.019.938	Rp37.126.107.755	Rp35.562.251.278	-Rp20.946.912.183	-36.07%	-Rp1.563.856.477	-4.21%	11.50%	7.05%	6.43%
Utang pembiayaan konsumen	Rp655.445.922	Rp0	Rp989.668.998	-Rp655.445.922	-100.00%	-Rp989.668.998	0.00%	0.13%	0.00%	0.18%
Kewajiban imbalan pasca kerja jangka panjang	Rp8.294.616.567	Rp7.107.068.140	Rp5.789.816.978	-Rp1.187.548.427	-14.32%	-Rp1.317.251.162	-18.53%	1.64%	1.35%	1.05%
Liabilitas non-keuangan jangka panjang lainnya	Rp0	Rp0	Rp2.325.454.385	Rp0	0.00%	Rp2.325.454.385	0.00%	0.00%	0.00%	0.42%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp67.023.082.427</b>	<b>Rp44.233.175.895</b>	<b>Rp44.667.191.639</b>	<b>-Rp22.789.906.532</b>	<b>-34.00%</b>	<b>Rp434.015.744</b>	<b>0.98%</b>	<b>13.27%</b>	<b>8.40%</b>	<b>8.07%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp225.250.911.830</b>	<b>Rp202.024.664.317</b>	<b>Rp188.886.108.964</b>	<b>-Rp23.226.247.513</b>	<b>-10.31%</b>	<b>-Rp13.138.555.353</b>	<b>-6.50%</b>	<b>44.60%</b>	<b>38.36%</b>	<b>34.14%</b>
<b>Ekuitas</b>										
Saham biasa	Rp47.036.000.000	Rp47.036.000.000	Rp47.036.000.000	Rp0	0.00%	Rp0	0.00%	9.31%	8.93%	8.50%
Tambahan modal disetor	Rp37.906.140.000	Rp37.906.140.000	Rp37.906.140.000	Rp0	0.00%	Rp0	0.00%	7.51%	7.20%	6.85%
Cadangan revaluasi	Rp203.161.647.883	Rp229.415.462.340	Rp244.898.776.605	Rp26.253.814.457	12.92%	Rp15.483.314.265	6.75%	40.22%	43.56%	44.27%
Saldo laba yang belum ditentukan penggunaannya	-Rp8.277.530.874	Rp10.321.906.847	Rp34.480.286.713	Rp18.599.437.721	-224.70%	Rp24.158.379.866	234.05%	-1.64%	1.96%	6.23%
<b>JUMLAH EKUITAS</b>	<b>Rp279.826.257.009</b>	<b>Rp324.679.509.187</b>	<b>Rp364.321.203.318</b>	<b>Rp44.853.252.178</b>	<b>16.03%</b>	<b>Rp39.641.694.131</b>	<b>12.21%</b>	<b>55.40%</b>	<b>61.64%</b>	<b>65.86%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp505.077.168.839</b>	<b>Rp526.704.173.504</b>	<b>Rp553.207.312.282</b>	<b>Rp21.627.004.665</b>	<b>4.28%</b>	<b>Rp26.503.138.778</b>	<b>5.03%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Indonesian Tobacco Tbk(ITIC)				ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp224.296.360.636	Rp238.398.863.725	Rp279.179.553.590	Rp14.102.503.089	6.29%	Rp40.780.689.865	17.11%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp163.800.835.819	-Rp174.603.088.666	-Rp207.393.339.745	-Rp10.802.252.847	6.59%	-Rp32.790.251.079	18.78%	-73.03%	-73.24%	-74.29%
<b>LABA KOTOR</b>	<b>Rp60.495.524.817</b>	<b>Rp63.795.775.059</b>	<b>Rp71.786.213.845</b>	<b>Rp3.300.250.242</b>	<b>5.46%</b>	<b>Rp7.990.438.786</b>	<b>12.53%</b>	<b>26.97%</b>	<b>26.76%</b>	<b>25.71%</b>
Beban penjualan	-Rp5.132.857.217	-Rp5.975.933.825	-Rp7.528.590.855	-Rp843.076.608	16.43%	-Rp1.552.657.030	25.98%	-2.29%	-2.51%	-2.70%
Beban umum dan administrasi	-Rp17.901.771.870	-Rp15.704.914.977	-Rp17.629.446.328	Rp2.196.856.893	-12.27%	-Rp1.924.531.351	12.25%	-7.98%	-6.59%	-6.31%
Pendapatan keuangan	Rp3.338.928	Rp1.257.026	Rp1.305.932	-Rp2.081.902	-62.35%	Rp48.906	3.89%	0.00%	0.00%	0.00%
Beban keuangan	-Rp18.578.597.327	-Rp18.360.033.727	-Rp15.311.265.240	Rp218.563.600	-1.18%	Rp3.048.768.487	-16.61%	-8.28%	-7.70%	-5.48%
Keuntungan (kerugian) selisih kurs mata uang asing	-Rp83.672	-Rp4.327.544	Rp36.904.617	-Rp4.243.872	5072.03%	Rp41.232.161	-952.78%	0.00%	0.00%	0.01%
Pendapatan (beban) pajak	Rp219.760.038	Rp1.076.215.350	Rp854.646.995	Rp856.455.312	389.72%	-Rp221.568.355	-20.59%	0.10%	0.45%	0.31%
Beban lainnya	-Rp5.238.449.783	Rp0	Rp0	Rp5.238.449.783	-100.00%	Rp0	0.00%	-2.34%	0.00%	0.00%
Keuntungan (kerugian) lainnya	Rp18.483.750	Rp100.909.092	Rp70.061.732	Rp82.425.342	445.93%	-Rp30.847.360	-30.57%	0.01%	0.04%	0.03%
<b>LABA (RUGI) SEBELUM PAJAK</b>	<b>Rp13.885.347.664</b>	<b>Rp24.928.946.454</b>	<b>Rp32.279.830.698</b>	<b>Rp11.043.598.790</b>	<b>79.53%</b>	<b>Rp7.350.884.244</b>	<b>29.49%</b>	<b>6.19%</b>	<b>10.46%</b>	<b>11.56%</b>
Pajak Penghasilan	-Rp7.765.307.452	-Rp6.560.329.812	-Rp8.327.507.522	Rp1.204.977.640	-15.52%	-Rp1.767.177.710	26.94%	-3.46%	-2.75%	-2.98%
<b>LABA (RUGI) TAHUN BERJALAN</b>	<b>Rp6.120.040.212</b>	<b>Rp18.368.616.642</b>	<b>Rp23.952.323.176</b>	<b>Rp12.248.576.430</b>	<b>200.14%</b>	<b>Rp5.583.706.534</b>	<b>30.40%</b>	<b>2.73%</b>	<b>7.70%</b>	<b>8.58%</b>
PENGHASILAN KOMPREHENSIF LAIN										
Item yang Tidak Akan Direklasifikasikan ke Laba Rugi:										
Pengukuran Kembali atas Liabilitas Imbalan Kerja	Rp806.356.789	Rp295.924.461	Rp264.175.244	-Rp510.432.328	-63.30%	-Rp31.749.217	-10.73%	0.36%	0.12%	0.09%
Peningkatan Revaluasi Aset Tetap	Rp6.926.940.922	Rp26.253.814.457	Rp15.483.314.265	Rp19.326.873.535	279.01%	-Rp10.770.500.192	-41.02%	3.09%	11.01%	5.55%
Pajak Penghasilan Terkait	-Rp177.398.494	-Rp65.103.382	-Rp58.118.554	Rp112.295.112	-63.30%	Rp6.984.828	-10.73%	-0.08%	-0.03%	-0.02%
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp13.675.939.429</b>	<b>Rp44.853.252.178</b>	<b>Rp39.641.694.131</b>	<b>Rp31.177.312.749</b>	<b>227.97%</b>	<b>-Rp5.211.558.047</b>	<b>-11.62%</b>	<b>6.10%</b>	<b>18.81%</b>	<b>14.20%</b>
LABA TAHUN BERJALAN PER SAHAM PER DASAR	6.51	19.53	25.46	13.02	200.00%	5.93	30.36%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.90	0.88	1.06
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	142.830.758.860.16	138.385.285.687.23	152.684.650.831.00
Cash Ratio	Kas dan Setara kas / Hutang Lancar *100%	0.020	0.016	0.011
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.80	0.62	0.52
Debt to Asset	Total Utang / Total Aset*100%	0.45	0.38	0.34
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.27	0.27	0.26
NPM	Laba Bersih / Penjualan*100%	0.03	0.08	0.09
ROA	Laba Bersih / Total Aset*100%	0.01	0.03	0.04
ROE	Laba Bersih / Ekuitas *100%	0.02	0.06	0.07
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	0.46	0.48	0.54
Assets Turnover	Penjualan Bersih / Total Aset	0.44	0.45	0.50
AR Turnover	Penjualan bersih / Rata-rata Piutang	25.58	27.19	31.84
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	99.85	14.03	10.37
EPS		6.51	19.53	25.46
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar P BV = Harga saham / BVPS	1021.0	1184.7	1329.3
		0.64	0.23	0.20

## Lampiran 40. Jaya Agra Wattie Tbk(JAWA)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Jaya Agra Wattie Tbk(JAWA)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp8.382.731.968	Rp12.756.061.463	Rp1.982.725.868	Rp4.373.329.495	52.17%	-Rp10.773.335.595	-84.46%	0.24%	0.36%	0.06%
Piutang usaha pihak ketiga	Rp17.872.216.544	Rp22.363.508.086	Rp20.570.322.056	Rp4.491.291.542	25.13%	-Rp1.793.186.030	-8.02%	0.51%	0.63%	0.57%
Piutang lainnya pihak ketiga	Rp4.779.094.300	Rp4.207.560.892	Rp4.383.252.401	-Rp571.533.408	-11.96%	Rp175.691.509	4.18%	0.14%	0.12%	0.12%
Persediaan lancar lainnya	Rp41.411.063.094	Rp95.322.423.642	Rp160.892.134.569	Rp53.911.360.548	130.19%	Rp65.569.710.927	68.79%	1.19%	2.67%	4.48%
Uang muka lancar lainnya	Rp20.076.368.406	Rp27.359.702.490	Rp36.436.706.925	Rp7.283.334.084	36.28%	Rp9.077.004.435	33.18%	0.57%	0.77%	1.02%
Pajak dibayar dimuka lancar	Rp35.420.935.181	Rp2.756.116.644	Rp8.254.899.516	-Rp32.664.818.537	-92.22%	Rp5.498.782.872	19.51%	1.01%	0.08%	0.23%
Aset non-keuangan lancar lainnya	Rp38.145.323.819	Rp57.709.328.746	Rp29.973.543.137	Rp19.564.004.927	51.29%	-Rp27.735.785.609	-48.06%	1.09%	1.62%	0.84%
<b>JUMLAH ASET LANCAR</b>	<b>Rp166.087.733.312</b>	<b>Rp222.474.701.963</b>	<b>Rp262.493.584.472</b>	<b>Rp56.386.968.651</b>	<b>33.95%</b>	<b>Rp40.018.882.509</b>	<b>17.99%</b>	<b>4.75%</b>	<b>6.24%</b>	<b>7.31%</b>
<b>Aset tidak lancar</b>										
Piutang tidak lancar lainnya pihak ketiga	Rp225.977.717.717	Rp283.943.764.732	Rp345.420.951.489	Rp57.966.047.015	25.65%	Rp61.477.186.757	21.65%	6.47%	7.96%	9.62%
Uang muka tidak lancar atas pembelian aset tetap	Rp26.374.317.542	Rp38.665.678.611	Rp42.951.533.459	Rp12.291.361.069	46.60%	Rp4.285.854.848	11.08%	0.75%	1.08%	1.20%
Aset pajak tangguhan	Rp18.955.600.829	Rp33.177.783.785	Rp8.727.758.769	Rp14.222.182.936	75.03%	-Rp24.450.024.996	-73.69%	0.54%	0.93%	0.24%
<b>Tanaman perkebunan</b>										
Menghasilkan	Rp910.964.173.005	Rp1.118.492.255.406	Rp1.059.237.969.295	Rp207.528.082.401	22.78%	-Rp59.254.286.111	-5.30%	26.07%	31.36%	29.51%
Belum menghasilkan	Rp1.204.705.213.692	Rp977.527.706.557	Rp1.030.619.311.476	-Rp227.177.507.135	-18.86%	Rp53.091.604.919	5.43%	34.48%	27.41%	28.71%
Aset tetap	Rp892.132.938.272	Rp836.319.217.253	Rp793.234.807.146	-Rp55.813.721.019	-6.26%	-Rp43.084.410.107	-5.15%	25.54%	23.45%	22.10%
Klaim atas pengembalian pajak tidak lancar	Rp0	Rp7.753.334.195	Rp0	Rp7.753.334.195	0.00%	-Rp7.753.334.195	-100.00%	0.00%	0.22%	0.00%
Goodwill	Rp17.979.322.415	Rp17.979.322.415	Rp17.979.322.415	Rp0	0.00%	Rp0	0.00%	0.51%	0.50%	0.50%
Aset tidak lancar non-keuangan lainnya	Rp30.550.165.343	Rp29.897.628.126	Rp28.977.228.925	-Rp652.537.217	-2.14%	-Rp920.399.201	-3.08%	0.87%	0.84%	0.81%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp3.327.639.448.815</b>	<b>Rp3.343.756.691.060</b>	<b>Rp3.327.148.882.974</b>	<b>Rp16.117.242.245</b>	<b>0.48%</b>	<b>-Rp16.607.808.086</b>	<b>-0.50%</b>	<b>95.25%</b>	<b>93.76%</b>	<b>92.69%</b>
<b>JUMLAH ASET</b>	<b>Rp3.493.727.182.127</b>	<b>Rp3.566.231.393.023</b>	<b>Rp3.589.642.467.446</b>	<b>Rp72.504.210.896</b>	<b>2.08%</b>	<b>Rp23.411.074.423</b>	<b>0.66%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp125.000.000.000	Rp125.000.000.000	Rp125.000.000.000	Rp0	0.00%	Rp0	0.00%	3.83%	3.73%	3.59%
Utang usaha pihak ketiga	Rp93.468.844.950	Rp80.649.011.788	Rp112.759.787.874	-Rp12.819.833.162	-13.72%	Rp32.110.776.086	39.82%	2.87%	2.40%	3.24%
Utang lainnya pihak ketiga	Rp17.478.407.248	Rp17.517.730.241	Rp18.641.199.323	Rp39.322.993	0.22%	Rp1.123.469.082	6.41%	0.54%	0.52%	0.54%
Uang muka pelanggan jangka pendek pihak ketiga	Rp37.398.640.983	Rp38.694.176.829	Rp35.434.381.385	Rp1.295.535.846	3.46%	-Rp3.259.795.444	-8.42%	1.15%	1.15%	1.02%
Beban akrual jangka pendek	Rp73.793.534.426	Rp61.266.662.357	Rp66.394.927.089	-Rp12.526.872.069	-16.98%	Rp5.128.264.732	8.37%	2.26%	1.83%	1.91%
Utang pajak	Rp29.888.956.685	Rp30.738.222.357	Rp17.200.211.924	Rp849.265.672	2.84%	-Rp13.538.010.433	-44.04%	0.92%	0.92%	0.49%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp138.919.046.286	Rp227.853.621.127	Rp279.309.068.594	Rp88.934.574.841	64.02%	Rp51.455.447.467	22.58%	4.26%	6.79%	8.02%
Liabilitas sewa pembiayaan	Rp85.698.437	Rp0	Rp1.039.662.031	-Rp85.698.437	-100.00%	Rp1.039.662.031	0.00%	0.00%	0.00%	0.03%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp516.033.129.015</b>	<b>Rp581.719.424.699</b>	<b>Rp655.779.238.220</b>	<b>Rp65.686.295.684</b>	<b>12.73%</b>	<b>Rp74.059.813.521</b>	<b>12.73%</b>	<b>15.82%</b>	<b>17.34%</b>	<b>18.84%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp0	Rp2.008.747.678	Rp1.703.657.362	Rp2.008.747.678	0.00%	-Rp305.090.316	-15.19%	0.00%	0.06%	0.05%
Utang pihak berelasi jangka panjang	Rp364.386.618.098	Rp611.766.163.973	Rp949.858.519.266	Rp247.379.545.875	67.89%	Rp338.092.355.293	55.26%	11.17%	18.24%	27.29%
Liabilitas jangka panjang atas utang bank	Rp2.326.074.900.956	Rp2.104.125.571.508	Rp1.830.681.955.506	-Rp221.949.329.448	-9.54%	-Rp273.443.616.002	-13.00%	71.32%	62.73%	52.59%
Kewajiban imbalan pasca kerja jangka	Rp43.207.974.597	Rp43.206.359.391	Rp33.214.228.323	-Rp1.615.206	0.00%	-Rp9.992.131.068	-23.13%	1.32%	1.29%	0.95%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp2.733.669.493.651</b>	<b>Rp2.761.106.842.550</b>	<b>Rp2.815.458.360.457</b>	<b>Rp27.437.348.899</b>	<b>1.00%</b>	<b>Rp54.351.517.907</b>	<b>1.97%</b>	<b>83.81%</b>	<b>82.32%</b>	<b>80.88%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp3.249.702.622.666</b>	<b>Rp3.342.826.267.249</b>	<b>Rp3.471.237.598.677</b>	<b>Rp93.123.644.583</b>	<b>2.87%</b>	<b>Rp128.411.331.428</b>	<b>3.84%</b>	<b>99.63%</b>	<b>99.67%</b>	<b>99.72%</b>
<b>Ekuitas</b>										
Saham biasa	Rp377.468.550.000	Rp377.468.550.000	Rp377.468.550.000	Rp0	0.00%	Rp0	0.00%	11.57%	11.25%	10.84%
Tambahan modal disetor	Rp434.217.673.015	Rp434.217.673.015	Rp434.217.673.015	Rp0	0.00%	Rp0	0.00%	13.31%	12.95%	12.47%
Komponen ekuitas lainnya	Rp254.967.890.592	Rp412.615.654.273	Rp609.356.772.974	Rp157.647.763.681	61.83%	Rp196.741.118.701	47.68%	7.82%	12.30%	17.51%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp29.709.895.542	Rp29.709.895.542	Rp29.709.895.542	Rp0	0.00%	Rp0	0.00%	0.91%	0.89%	0.85%
Belum ditentukan penggunaannya	-Rp864.284.939.096	-Rp1.041.773.220.586	-Rp1.341.979.294.646	-Rp177.488.281.490	20.54%	-Rp300.206.074.060	28.82%	-26.50%	-31.06%	-38.55%
Kepentingan non-pengendali	Rp11.945.489.408	Rp11.166.573.530	Rp9.631.271.884	-Rp778.915.878	-6.52%	-Rp1.535.301.646	-13.75%	0.37%	0.33%	0.28%
<b>JUMLAH EKUITAS</b>	<b>Rp11.945.489.408</b>	<b>Rp11.166.573.530</b>	<b>Rp9.631.271.884</b>	<b>-Rp778.915.878</b>	<b>-6.52%</b>	<b>-Rp1.535.301.646</b>	<b>-13.75%</b>	<b>0.37%</b>	<b>0.33%</b>	<b>0.28%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp3.261.648.112.074</b>	<b>Rp3.353.992.840.779</b>	<b>Rp3.480.868.870.561</b>	<b>Rp92.344.728.705</b>	<b>2.83%</b>	<b>Rp126.876.029.782</b>	<b>3.78%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Jaya Agra Wattie Tbk(JAWA)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp461.342.540.054	Rp843.195.153.685	Rp971.541.518.082	Rp381.852.613.631	82.77%	Rp128.346.364.397	15.22%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp485.484.208.884	-Rp761.001.765.843	-Rp944.244.905.030	-Rp275.517.556.959	56.75%	-Rp183.243.139.187	24.08%	-105.23%	-90.25%	-97.19%
<b>LABA KOTOR</b>	<b>-Rp24.141.668.830</b>	<b>Rp82.193.387.842</b>	<b>Rp27.296.613.052</b>	<b>Rp106.335.056.672</b>	<b>-440.46%</b>	<b>-Rp54.896.774.790</b>	<b>-66.79%</b>	<b>-5.23%</b>	<b>9.75%</b>	<b>2.81%</b>
Beban penjualan	-Rp14.427.680.411	-Rp18.819.559.173	-Rp21.406.878.725	-Rp4.391.878.762	30.44%	-Rp2.587.319.552	13.75%	-3.13%	-2.23%	-2.20%
Beban umum dan administrasi	-Rp41.074.571.860	-Rp33.860.180.521	-Rp35.927.779.904	Rp7.214.391.339	-17.56%	-Rp2.067.599.383	6.11%	-8.90%	-4.02%	-3.70%
Pendapatan keuangan	Rp105.459.210	Rp93.131.978	Rp70.594.837	-Rp12.327.232	-11.69%	-Rp22.537.141	-24.20%	0.02%	0.01%	0.01%
Beban keuangan	-Rp225.184.092.193	-Rp231.287.062.053	-Rp228.731.808.998	-Rp6.102.969.860	2.71%	Rp2.555.253.055	-1.10%	-48.81%	-27.43%	-23.54%
Pendapatan lainnya	Rp0	Rp12.240.820.210	Rp0	Rp12.240.820.210	0.00%	-Rp12.240.820.210	-100.00%	0.00%	1.45%	0.00%
Beban lainnya	Rp0	Rp0	-Rp21.921.133.002	Rp0	0.00%	-Rp21.921.133.002	0.00%	0.00%	0.00%	-2.26%
Keuntungan (kerugian) lainnya	-Rp15.357.673.764	Rp0	Rp0	Rp15.357.673.764	-100.00%	Rp0	0.00%	-3.33%	0.00%	0.00%
<b>Laba(Rugi) Sebelum Pajak Penghasilan</b>	<b>-Rp320.080.227.848</b>	<b>-Rp189.439.461.717</b>	<b>-Rp280.620.392.740</b>	<b>Rp130.640.766.131</b>	<b>-40.82%</b>	<b>-Rp91.180.931.023</b>	<b>48.13%</b>	<b>-69.38%</b>	<b>-22.47%</b>	<b>-28.88%</b>
Pendapatan (beban) pajak	Rp12.436.991.788	Rp11.160.850.248	-Rp21.192.303.952	-Rp1.276.141.540	-10.26%	-Rp32.353.154.200	-289.88%	2.70%	1.32%	-2.18%
<b>LABA (RUGI) NETO</b>	<b>-Rp307.643.236.060</b>	<b>-Rp178.278.611.469</b>	<b>-Rp301.812.696.692</b>	<b>Rp129.364.624.591</b>	<b>-42.05%</b>	<b>-Rp123.534.085.223</b>	<b>69.29%</b>	<b>-66.68%</b>	<b>-21.14%</b>	<b>-31.07%</b>
<b>PENGHASILAN (RUGI) KOMPREHENSIF LAIN</b>										
Pos yang tidak akan direklasifikasikan ke laba rugi pada periode berikutnya:										
Penilaian kembali atas imbalan pasca kerja	Rp1.183.983.492	-Rp131.836.879	Rp13.925.100.912	-Rp1.315.820.371	-111.14%	Rp14.056.937.791	-10662.37%	0.26%	-0.02%	1.43%
Manfaat pajak tangguhan terkait	-Rp261.219.559	-Rp89.444.524	-Rp3.055.617.520	Rp171.775.035	-65.76%	-Rp2.966.172.996	3316.22%	-0.06%	-0.01%	-0.31%
Penghasilan (Rugi) Komprehensif Lain - Setelah Pajak	Rp922.763.933	-Rp221.281.403	Rp10.869.483.392	-Rp1.144.045.336	-123.98%	Rp11.090.764.795	-5012.06%	0.20%	-0.03%	1.12%
<b>TOTAL RUGI KOMPREHENSIF</b>	<b>-Rp306.720.472.127</b>	<b>-Rp178.499.892.872</b>	<b>-Rp290.943.213.300</b>	<b>Rp128.220.579.255</b>	<b>-41.80%</b>	<b>-Rp112.443.320.428</b>	<b>62.99%</b>	<b>-66.48%</b>	<b>-21.17%</b>	<b>-29.95%</b>
<b>RUGI NETO YANG DAPAT DIATRIBUSIKAN KEPADA:</b>										
Pemilik Entitas Induk	-Rp305.872.018.841	-Rp177.488.281.490	-Rp300.206.074.060	Rp128.383.737.351	-41.97%	-Rp122.717.792.570	69.14%	-66.30%	-21.05%	-30.90%
Keperentingan nonpengendali	-Rp1.771.217.219	-Rp790.329.979	-Rp1.606.622.632	Rp980.887.240	-55.38%	-Rp816.292.653	103.29%	-0.38%	-0.09%	-0.17%
<b>TOTAL</b>	<b>-Rp307.643.236.060</b>	<b>-Rp178.278.611.469</b>	<b>-Rp301.812.696.692</b>	<b>Rp129.364.624.591</b>	<b>-42.05%</b>	<b>-Rp123.534.085.223</b>	<b>69.29%</b>	<b>-66.68%</b>	<b>-21.14%</b>	<b>-31.07%</b>
<b>TOTAL RUGI KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:</b>										
<b>TOTAL RUGI KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:</b>										
Pemilik Entitas Induk	-Rp304.958.541.537	-Rp177.720.976.994	-Rp289.407.911.654	Rp127.237.564.543	-41.72%	-Rp111.686.934.660	62.84%	-66.10%	-21.08%	-29.79%
Keperentingan nonpengendali	-Rp1.761.930.590	-Rp778.915.878	-Rp1.535.301.646	Rp983.014.712	-55.79%	-Rp756.385.768	97.11%	-0.38%	-0.09%	-0.16%
<b>TOTAL</b>	<b>-Rp306.720.472.127</b>	<b>-Rp178.499.892.872</b>	<b>-Rp290.943.213.300</b>	<b>Rp128.220.579.255</b>	<b>-41.80%</b>	<b>-Rp112.443.320.428</b>	<b>62.99%</b>	<b>-66.48%</b>	<b>-21.17%</b>	<b>-29.95%</b>
RUGI PER SAHAM - DASAR	-81.03	-47.02	-79.53	34.01	-41.97%	-32.51	69.14%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN					
Rasio Keuangan		RUMUS	2020	2021	2022
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%		0.32	0.38	0.40
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%		166.087.733.311.92	222.474.701.962.84	262.493.584.471.76
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%		0.016	0.022	0.003
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%		272.04	299.36	360.41
Debt to Asset	Total Utang / Total Aset*100%		0.93	0.94	0.97
<b>Profitabilitas</b>					
GPM	Lab Kotor / Penjualan bersih*100%		-0.05	0.10	0.03
NPM	Lab Bersih / Penjualan*100%		-0.67	-0.21	-0.31
ROA	Lab Bersih / Total Aset*100%		-0.09	-0.05	-0.08
ROE	Lab Bersih / Ekuitas *100%		-25.75	-15.97	-31.34
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%		-4.89	-7.67	-9.52
Assets Turnover	Penjualan Bersih / Total Aset		0.13	0.24	0.27
AR Turnover	Penjualan bersih / Rata-rata Piutang		22.76	41.60	47.93
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)		-1.21	-5.74	-1.32
EPS			-81.03	-47.02	-79.53
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar		3.2	3.0	2.6
	P BV = Harga saham / BVPS		30.97	91.27	41.15

## Lampiran 41. JAPFA Comfeed Indonesia Tbk(JPFA)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA JAPFA Comfeed Indonesia Tbk(JPFA)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp1.335.911	Rp1.085.116	Rp1.811.082	-Rp250.795	-18.77%	Rp725.966	66.90%	5.15%	3.80%	5.54%
Investasi jangka pendek	Rp1.568	Rp2.115	Rp2.643	Rp547	34.89%	Rp528	24.96%	0.01%	0.01%	0.01%
Aset keuangan derivatif lancar	Rp0	Rp0	Rp271	Rp0	0.00%	Rp271	0.00%	0.00%	0.00%	0.00%
<b>Piutang usaha</b>										
Pihak ketiga	Rp1.867.342	Rp2.322.193	Rp2.386.274	Rp454.851	24.36%	Rp64.081	2.76%	7.20%	8.12%	7.30%
Pihak berelasi	Rp12.674	Rp25.616	Rp18.976	Rp12.942	102.11%	-Rp6.640	-25.92%	0.05%	0.09%	0.06%
<b>Piutang lainnya</b>										
Pihak ketiga	Rp102.315	Rp80.206	Rp88.874	-Rp22.109	-21.61%	Rp8.668	10.81%	0.39%	0.28%	0.27%
Pihak berelasi	Rp0	Rp526	Rp1.937	Rp526	0.00%	Rp1.411	268.25%	0.00%	0.00%	0.01%
Persediaan hewan ternak lancar	Rp2.317.757	Rp1.355.252	Rp1.704.020	-Rp962.505	-41.53%	Rp348.768	25.73%	8.93%	4.74%	5.21%
Persediaan lancar lainnya	Rp5.670.376	Rp7.713.062	Rp9.272.329	Rp2.042.886	36.02%	Rp1.559.267	20.22%	21.85%	26.98%	28.36%
Aset biologis lancar	Rp0	Rp1.287.964	Rp1.480.067	Rp1.287.964	0.00%	Rp192.103	14.92%	0.00%	4.50%	4.53%
Biaya dibayar dimuka lancar	Rp107.609	Rp68.487	Rp77.612	-Rp39.122	-36.36%	Rp9.125	13.32%	0.41%	0.24%	0.24%
Uang muka lancar lainnya	Rp310.099	Rp178.140	Rp140.914	-Rp131.959	-42.55%	-Rp37.226	-20.90%	1.19%	0.62%	0.43%
Pajak dibayar dimuka lancar	Rp19.487	Rp22.476	Rp16.469	Rp22.989	117.97%	-Rp26.007	-61.23%	0.08%	0.15%	0.05%
<b>JUMLAH ASET LANCAR</b>	<b>Rp11.745.138</b>	<b>Rp14.161.153</b>	<b>Rp17.001.468</b>	<b>Rp2.416.015</b>	<b>20.57%</b>	<b>Rp2.840.315</b>	<b>20.06%</b>	<b>45.26%</b>	<b>49.53%</b>	<b>52.01%</b>
<b>Aset tidak lancar</b>										
Investasi yang dicatat dengan menggunakan metode ekuitas	Rp46.000	Rp63.183	Rp63.183	Rp17.183	37.35%	Rp0	0.00%	0.18%	0.22%	0.19%
Investasi pada entitas ventura bersama	Rp81.202	Rp89.470	Rp160.329	Rp8.268	10.18%	Rp70.859	79.20%	0.31%	0.31%	0.49%
Uang muka tidak lancar atas pembelian aset tetap	Rp448.727	Rp125.475	Rp287.417	-Rp323.252	-72.04%	Rp161.942	129.06%	1.73%	0.44%	0.88%
Aset keuangan derivatif tidak lancar	Rp224.015	Rp185.617	Rp179.209	-Rp38.398	-17.14%	-Rp6.408	-3.45%	0.86%	0.65%	0.55%
Aset pajak tangguhan	Rp415.157	Rp450.235	Rp682.620	Rp35.078	8.45%	Rp232.385	51.61%	1.60%	1.57%	2.09%
Hewan ternak produksi	Rp108.236	Rp0	Rp0	-Rp108.236	-100.00%	Rp0	0.00%	0.42%	0.00%	0.00%
Aset biologis tidak lancar	Rp0	Rp54.212	Rp33.906	Rp54.212	0.00%	-Rp20.306	-37.46%	0.00%	0.19%	0.10%
Properti investasi	Rp85.787	Rp382.485	Rp377.844	Rp296.698	345.85%	-Rp4.641	-1.21%	0.33%	1.34%	1.16%
<b>Tanaman perkebunan</b>										
Tanaman perkebunan menghasilkan	Rp978	Rp0	Rp0	-Rp978	-100.00%	Rp0	0.00%	0.00%	0.00%	0.00%
Tanaman perkebunan belum menghasilkan	Rp1.378	Rp986.809	Rp982.882	Rp985.431	71511.68%	-Rp3.927	-0.40%	0.01%	3.45%	3.01%
Aset tetap	Rp11.143.803	Rp11.509.654	Rp12.497.177	Rp365.851	3.28%	Rp987.523	8.58%	42.94%	40.26%	38.23%
Aset hak guna	Rp0	Rp136.163	Rp104.297	Rp136.163	0.00%	-Rp31.866	-23.40%	0.00%	0.48%	0.32%
Klaim atas pengembalian pajak tidak lancar	Rp291.400	Rp193.875	Rp67.208	-Rp97.525	-33.47%	-Rp126.667	-65.33%	1.12%	0.68%	0.21%
Goodwill	Rp155.417	Rp155.417	Rp155.417	Rp0	0.00%	Rp0	0.00%	0.60%	0.54%	0.48%
Aset takberwujud selain goodwill	Rp27.679	Rp35.753	Rp38.807	Rp8.074	29.17%	Rp1.054	2.95%	0.11%	0.13%	0.11%
Aset tidak lancar non-keuangan lainnya	Rp1.176.843	Rp60.553	Rp61.123	-Rp1.116.688	-94.89%	Rp968	1.61%	4.53%	0.21%	0.19%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp14.206.622</b>	<b>Rp14.689.410</b>	<b>Rp15.689.419</b>	<b>Rp2.281.881</b>	<b>1.56%</b>	<b>Rp1.260.916</b>	<b>8.74%</b>	<b>54.74%</b>	<b>50.47%</b>	<b>47.99%</b>
<b>JUMLAH ASET</b>	<b>Rp25.951.760</b>	<b>Rp28.589.656</b>	<b>Rp32.690.887</b>	<b>Rp2.637.896</b>	<b>10.16%</b>	<b>Rp4.101.231</b>	<b>14.35%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp423.271	Rp1.314.599	Rp3.868.963	Rp891.328	210.58%	Rp2.554.364	194.31%	2.77%	8.04%	19.40%
Utang usaha										
Pihak ketiga	Rp895.753	Rp976.368	Rp1.047.938	Rp80.615	9.00%	Rp71.570	7.33%	5.86%	5.97%	5.25%
Pihak berelasi	Rp1.608.063	Rp1.369.009	Rp2.395.569	-Rp239.054	-14.87%	Rp1.026.560	74.99%	10.53%	8.37%	12.01%
Utang lainnya										
Pihak ketiga	Rp639.893	Rp684.726	Rp690.716	Rp44.833	7.01%	Rp5.990	0.87%	4.19%	4.19%	3.46%
Pihak berelasi	Rp849.892	Rp0	Rp852	-Rp849.892	-100.00%	Rp852	0.00%	5.56%	0.00%	0.00%
Uang muka pelanggan jangka pendek pihak ketiga	Rp39.282	Rp90.032	Rp74.737	Rp50.750	129.19%	-Rp15.295	-16.99%	0.26%	0.55%	0.37%
Beban akrual jangka pendek	Rp429.018	Rp368.766	Rp346.238	-Rp60.252	-14.04%	-Rp22.528	-6.11%	2.81%	2.25%	1.74%
Liabilitas imbalan pasca kerja jangka pendek	Rp128.639	Rp302.794	Rp225.503	-Rp174.155	-135.38%	-Rp73.291	-24.20%	0.84%	1.85%	1.15%
Utang pajak	Rp299.507	Rp238.230	Rp186.369	-Rp11.277	-20.46%	-Rp51.861	-21.77%	1.96%	1.46%	0.93%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun										
Utang bank	Rp494.631	Rp685.469	Rp555.246	Rp190.838	38.58%	-Rp130.223	-19.00%	3.24%	4.19%	2.78%
Liabilitas sewa pembiayaan	Rp29.777	Rp31.262	Rp10.602	Rp1.485	4.99%	-Rp20.660	-66.09%	0.19%	0.19%	0.05%
Utang obligasi	Rp149.421	Rp999.471	Rp0	Rp850.050	568.90%	-Rp999.471	-100.00%	0.98%	6.11%	0.00%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas pinjaman lainnya	Rp3.258	Rp1.271	Rp1.396	-Rp1.987	-60.99%	Rp125	9.83%	0.02%	0.01%	0.01%
Liabilitas keuangan derivatif jangka pendek	Rp17.274	Rp2.169	Rp4.311	-Rp15.105	-87.44%	Rp2.142	98.76%	0.11%	0.01%	0.02%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp6.007.679</b>	<b>Rp7.064.166</b>	<b>Rp9.412.440</b>	<b>Rp1.056.487</b>	<b>17.59%</b>	<b>Rp2.348.274</b>	<b>33.24%</b>	<b>39.33%</b>	<b>43.19%</b>	<b>47.20%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas keuangan derivatif jangka panjang	Rp0	Rp17.829	Rp0	Rp17.829	0.00%	-Rp17.829	-100.00%	0.00%	0.11%	0.00%
Liabilitas pajak tangguhan	Rp13.094	Rp6.396	Rp13.661	-Rp6.698	-51.15%	Rp7.265	113.59%	0.09%	0.04%	0.07%
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun										
Utang bank	Rp2.292.412	Rp2.272.543	Rp3.057.935	-Rp19.869	-0.87%	Rp785.392	34.56%	15.01%	13.89%	15.33%
Utang obligasi	Rp4.491.717	Rp4.859.482	Rp5.368.552	Rp367.765	8.19%	Rp509.070	10.48%	29.41%	29.71%	26.92%
Liabilitas jangka panjang atas pinjaman lainnya	Rp35.271	Rp8.499	Rp3.966	-Rp26.772	-75.90%	-Rp4.533	-53.34%	0.23%	0.05%	0.02%
Pendapatan diterima dimuka jangka panjang	Rp83	Rp0	Rp0	-Rp83	-100.00%	Rp0	0.00%	0.00%	0.00%	0.00%
Kewajiban imbalan pasca kerja jangka panjang	Rp1.696.046	Rp1.254.366	Rp1.174.214	-Rp441.680	-26.04%	-Rp80.152	-6.39%	11.10%	7.67%	5.89%
Liabilitas non-keuangan jangka panjang	Rp3.488	Rp3.665	Rp3.342	Rp177	5.07%	Rp1.677	45.76%	0.02%	0.02%	0.03%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp8.532.111</b>	<b>Rp8.422.780</b>	<b>Rp9.623.670</b>	<b>-Rp109.331</b>	<b>-1.28%</b>	<b>Rp1.200.890</b>	<b>14.26%</b>	<b>55.86%</b>	<b>51.50%</b>	<b>48.26%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp14.539.790</b>	<b>Rp15.486.946</b>	<b>Rp19.036.110</b>	<b>Rp4.713.384</b>	<b>32.52%</b>	<b>Rp3.549.164</b>	<b>22.92%</b>	<b>95.19%</b>	<b>94.69%</b>	<b>95.45%</b>
<b>Ekuitas</b>										
Saham biasa	Rp1.879.461	Rp1.879.461	Rp1.879.461	Rp0	0.00%	Rp0	0.00%	12.31%	11.49%	9.42%
Tambahan modal disetor	Rp1.148.067	Rp1.148.067	Rp1.148.067	Rp0	0.00%	Rp0	0.00%	7.52%	7.02%	5.76%
Saham tresuri	-Rp79.950	-Rp155.058	-Rp155.058	-Rp75.108	-93.94%	Rp0	0.00%	-0.52%	-0.95%	-0.78%
Cadangan selisih kurs penjabaran	Rp27.180	Rp28.443	Rp49.206	Rp1.263	4.65%	Rp20.763	73.00%	0.18%	0.17%	0.25%
Cadangan pembayaran berbasis saham	Rp32.210	Rp45.409	Rp47.113	Rp13.199	40.98%	Rp1.704	3.75%	0.12%	0.28%	0.24%
Cadangan lindung nilai arus kas	Rp1.241	-Rp39.706	-Rp350.121	-Rp40.947	-3299.52%	-Rp310.415	781.78%	0.01%	-0.24%	-1.76%
Komponen ekuitas lainnya	-Rp100.736	-Rp102.116	-Rp102.116	-Rp1.380	-1.37%	Rp0	0.00%	-0.66%	-0.62%	-0.51%
Saldo laba (akumulasi kerugian)										
Telah ditentukan penggunaannya	Rp311.000	Rp331.000	Rp331.000	Rp20.000	6.43%	Rp20.000	6.04%	2.04%	2.02%	1.76%
Belum ditentukan penggunaannya	Rp7.459.437	Rp9.097.884	Rp9.880.493	Rp1.638.447	21.96%	Rp782.609	8.60%	48.84%	55.62%	49.54%
Kepentingan non-pengendali	Rp734.060	Rp869.326	Rp906.732	Rp135.266	18.43%	Rp37.406	4.30%	4.81%	5.31%	4.55%
<b>JUMLAH EKUITAS</b>	<b>Rp734.060</b>	<b>Rp869.326</b>	<b>Rp906.732</b>	<b>Rp135.266</b>	<b>18.43%</b>	<b>Rp37.406</b>	<b>4.30%</b>	<b>4.81%</b>	<b>5.31%</b>	<b>4.55%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp15.273.850</b>	<b>Rp16.356.272</b>	<b>Rp19.942.842</b>	<b>Rp1.082.422</b>	<b>7.09%</b>	<b>Rp3.586.570</b>	<b>21.93%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI JAPFA Comfeed Indonesia Tbk(JPFA)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp36.964.948	Rp44.878.300	Rp48.972.085	Rp7.913.352	21.41%	Rp4.093.785	9.12%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp29.535.739	-Rp36.858.209	-Rp41.288.929	-Rp7.322.470	24.79%	-Rp4.430.720	12.02%	-79.90%	-82.13%	-84.31%
<b>LABA KOTOR</b>	<b>Rp7.429.209</b>	<b>Rp8.020.091</b>	<b>Rp7.683.156</b>	<b>Rp590.882</b>	<b>7.95%</b>	<b>-Rp336.935</b>	<b>-4.20%</b>	<b>20.10%</b>	<b>17.87%</b>	<b>15.69%</b>
Beban penjualan	-Rp1.549.972	-Rp1.657.611	-Rp1.810.591	-Rp107.639	6.94%	-Rp152.980	9.23%	-4.19%	-3.69%	-3.70%
Beban umum dan administrasi	-Rp3.244.208	-Rp3.140.807	-Rp3.069.696	Rp103.401	-3.19%	Rp71.111	-2.26%	-8.78%	-7.00%	-6.27%
Pendapatan keuangan	Rp66.292	Rp67.181	Rp9.495	Rp10.889	19.34%	-Rp57.686	-85.87%	0.15%	0.15%	0.02%
Beban keuangan	-Rp862.222	-Rp806.607	-Rp818.326	Rp55.615	-6.45%	-Rp11.719	1.45%	-2.33%	-1.80%	-1.67%
Bagian atas laba (rugi) entitas ventura bersama yang dicatat menggunakan metode ekuitas	Rp814	Rp8.299	Rp13.011	Rp7.485	919.53%	Rp4.712	56.78%	0.00%	0.02%	0.03%
Pendapatan lainnya	Rp109.465	Rp156.973	Rp151.001	Rp47.508	43.40%	-Rp5.972	-3.80%	0.30%	0.35%	0.31%
Beban lainnya	-Rp236.681	-Rp259.135	-Rp191.666	-Rp22.454	9.49%	Rp67.469	-26.04%	-0.64%	-0.58%	-0.39%
Keuntungan (kerugian) lainnya	-Rp23.606	Rp405.463	-Rp11.855	Rp429.069	-1817.63%	-Rp417.318	-102.92%	-0.06%	0.90%	-0.02%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp1.679.091</b>	<b>Rp2.793.847</b>	<b>Rp1.954.529</b>	<b>Rp1.114.756</b>	<b>66.39%</b>	<b>-Rp839.318</b>	<b>-30.04%</b>	<b>4.54%</b>	<b>6.23%</b>	<b>3.99%</b>
Pendapatan (beban) pajak	-Rp457.187	-Rp662.951	-Rp463.598	-Rp205.764	45.01%	Rp199.353	-30.07%	-1.24%	-1.48%	-0.95%
<b>LABA TAHUN BERJALAN</b>	<b>Rp1.221.904</b>	<b>Rp2.130.896</b>	<b>Rp1.490.931</b>	<b>Rp908.992</b>	<b>74.39%</b>	<b>-Rp639.965</b>	<b>-30.03%</b>	<b>3.31%</b>	<b>4.75%</b>	<b>3.04%</b>
PENGHASILAN KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali liabilitas imbalan kerja karyawan	-Rp226.933	Rp128.749	Rp102.875	Rp355.682	-156.73%	-Rp25.874	-20.10%	-0.61%	0.29%	0.21%
Imbalan pada pengukuran kembali atas program imbalan pasti pada ventura bersama setelah pajak	Rp155	-Rp32	Rp183	-Rp187	-120.65%	Rp215	-671.88%	0.00%	0.00%	0.00%
Pos yang akan direklasifikasi ke laba rugi:										
Lindung nilai arus kas	Rp1.533	-Rp49.020	-Rp383.228	-Rp50.553	-3297.65%	-Rp334.208	681.78%	0.00%	-0.11%	-0.78%
Selisih kurs atas penjabaran laporan keuangan	Rp2.100	Rp1.521	Rp26.534	-Rp679	-27.57%	Rp25.013	1644.51%	0.01%	0.00%	0.05%
<b>Penghasilan komprehensif lain tahun berjalan</b>	<b>-Rp223.145</b>	<b>Rp81.218</b>	<b>Rp253.636</b>	<b>Rp304.363</b>	<b>-136.40%</b>	<b>-Rp334.854</b>	<b>-412.29%</b>	<b>-0.60%</b>	<b>0.18%</b>	<b>-0.52%</b>
Pajak penghasilan terkait	Rp43.602	-Rp15.656	Rp46.103	-Rp69.258	-135.91%	Rp61.759	-394.47%	0.12%	-0.03%	0.09%
<b>Penghasilan komprehensif lain tahun berjalan setelah</b>	<b>-Rp179.543</b>	<b>Rp65.562</b>	<b>-Rp207.533</b>	<b>Rp245.105</b>	<b>-136.52%</b>	<b>-Rp273.095</b>	<b>-416.54%</b>	<b>-0.49%</b>	<b>0.15%</b>	<b>-0.42%</b>
<b>TOTAL PENGHASILAN KOMPREHENSIF TAHUN</b>	<b>Rp1.042.361</b>	<b>Rp2.196.458</b>	<b>Rp1.283.398</b>	<b>Rp1.154.097</b>	<b>110.72%</b>	<b>-Rp913.060</b>	<b>-41.57%</b>	<b>2.82%</b>	<b>4.89%</b>	<b>2.62%</b>
Penyesuaian (laba) rugi entitas yang bergabung	-Rp219.528	Rp0	Rp0	Rp219.528	-100.00%	Rp0	0.00%	-0.59%	0.00%	0.00%
<b>Total Penghasilan Komprehensif Tahun Berjalan Sebelum Efek Penyesuaian Laba Entitas yang</b>	<b>Rp822.833</b>	<b>Rp0</b>	<b>Rp0</b>	<b>-Rp822.833</b>	<b>-100.00%</b>	<b>Rp0</b>	<b>0.00%</b>	<b>2.23%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>LABA TAHUN BERJALAN SETELAH EFEK PENYESUAIAN LABA ENTITAS YANG BERGABUNG</b>	<b>Rp1.221.904</b>	<b>Rp0</b>	<b>Rp0</b>	<b>-Rp1.221.904</b>	<b>-100.00%</b>	<b>Rp0</b>	<b>0.00%</b>	<b>3.31%</b>	<b>0.00%</b>	<b>0.00%</b>
Penyesuaian (laba) rugi entitas yang bergabung	-Rp219.528	Rp0	Rp0	Rp219.528	-100.00%	Rp0	0.00%	-0.59%	0.00%	0.00%
<b>TOTAL LABA TAHUN BERJALAN SETELAH EFEK PENYESUAIAN LABA ENTITAS YANG BERGABUNG</b>	<b>Rp1.002.376</b>	<b>Rp0</b>	<b>Rp0</b>	<b>-Rp1.002.376</b>	<b>-100.00%</b>	<b>Rp0</b>	<b>0.00%</b>	<b>2.71%</b>	<b>0.00%</b>	<b>0.00%</b>
LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp916.711	Rp2.022.596	Rp1.419.855	Rp1.105.885	120.64%	-Rp602.741	-29.80%	2.48%	4.51%	2.90%
Kepentingan nonpengendali	Rp85.665	Rp108.300	Rp71.076	Rp22.635	26.42%	-Rp37.224	-34.37%	0.23%	0.24%	0.15%
<b>TOTAL</b>	<b>Rp1.002.376</b>	<b>Rp2.130.896</b>	<b>Rp1.490.931</b>	<b>Rp1.128.520</b>	<b>112.58%</b>	<b>-Rp639.965</b>	<b>-30.03%</b>	<b>2.71%</b>	<b>4.75%</b>	<b>3.04%</b>
TOTAL PENGHASILAN KOMPREHENSIF TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp739.496	Rp2.086.246	Rp1.210.242	Rp1.346.750	182.12%	-Rp876.004	-41.99%	2.00%	4.65%	2.47%
Kepentingan nonpengendali	Rp83.337	Rp110.212	Rp73.156	Rp26.875	32.25%	-Rp37.056	-33.62%	0.23%	0.25%	0.15%
<b>TOTAL</b>	<b>Rp822.833</b>	<b>Rp2.196.458</b>	<b>Rp1.283.398</b>	<b>Rp1.373.625</b>	<b>166.94%</b>	<b>-Rp913.060</b>	<b>-41.57%</b>	<b>2.23%</b>	<b>4.89%</b>	<b>2.62%</b>
Laba per saham dasar yang dapat diatribusikan kepada pemilik entitas induk(dalam rupiah penuh)	79	174	122	95	120.25%	-52	-29.89%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN					
Rasio Keuangan	RUMUS	2020	2021	2022	
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.96	2.00	1.81	
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	11.745.137.06	14.161.151.91	17.001.467.01	
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.22	0.15	0.19	
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%	19.81	17.81	20.99	
Debt to Asset	Total Utang / Total Aset*100%	0.56	0.54	0.58	
<b>Profitabilitas</b>					
GPM	Laba Kotor / Penjualan bersih*100%	0.20	0.18	0.16	
NPM	Laba Bersih / Penjualan*100%	0.03	0.05	0.03	
ROA	Laba Bersih / Total Aset*100%	0.05	0.07	0.05	
ROE	Laba Bersih / Ekuitas *100%	1.66	2.45	1.64	
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-3.91	-4.88	-5.47	
Assets Turnover	Penjualan Bersih / Total Aset	1.42	1.57	1.50	
AR Turnover	Penjualan bersih / Rata-rata Piutang	16.72	20.30	22.15	
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)	18.54	9.89	10.61	
EPS		79	174	122	
	BVPS =Total Ekuitas / Jumlah Saham Beredar	0.00006	0.00007	0.00008	
Market to Book Value (MBV)	P BV = Harga saham / BVPS	23.403.308.54	23.201.548.49	16.747.963.99	

Lampiran 42. PT Mulia Boga Raya Tbk(KEJU)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Mulia Boga Raya Tbk(KEJU)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp215.476.932.540	Rp159.541.793.979	Rp131.685.970.327	-Rp65.935.138.561	-25.96%	-Rp27.855.823.652	-17.46%	31.93%	20.78%	15.31%
Aset keuangan lancar lainnya	Rp0	Rp0	Rp100.000.000.000	Rp0	0.00%	Rp100.000.000.000	0.00%	0.00%	0.00%	11.63%
<b>Piutang usaha</b>										
Pihak ketiga	Rp83.025.539.615	Rp85.392.187.963	Rp74.770.514.171	Rp2.366.648.348	2.85%	-Rp10.621.673.792	-12.44%	12.30%	11.12%	8.69%
Pihak berelasi	Rp36.270.052.424	Rp47.416.195.574	Rp58.455.448.517	Rp11.146.143.150	30.73%	Rp11.039.252.943	23.28%	5.37%	6.18%	6.80%
<b>Piutang lainnya</b>										
Pihak ketiga	Rp173.199.234	Rp768.178.813	Rp1.210.250.935	Rp594.979.579	343.52%	Rp442.072.122	57.55%	0.03%	0.10%	0.14%
Pihak berelasi	Rp970.982.569	Rp1.555.050.926	Rp834.948.594	Rp584.068.357	60.15%	-Rp720.102.332	-46.31%	0.14%	0.20%	0.10%
Persediaan lancar lainnya	Rp158.856.752.455	Rp194.845.187.006	Rp268.394.685.832	Rp35.989.434.551	22.66%	Rp73.549.498.826	37.75%	23.54%	25.38%	31.21%
Biaya dibayar dimuka lancar	Rp695.996.997	Rp0	Rp0	-Rp695.996.997	-100.00%	Rp0	0.00%	0.10%	0.00%	0.00%
Uang muka lancar lainnya	Rp5.092.278.492	Rp0	Rp0	-Rp5.092.278.492	-100.00%	Rp0	0.00%	0.75%	0.00%	0.00%
Aset non-keuangan lancar lainnya	Rp0	Rp8.162.680.033	Rp5.742.162.869	Rp8.162.680.033	0.00%	-Rp2.420.517.164	-29.65%	0.00%	1.06%	0.67%
<b>JUMLAH ASET LANCAR</b>	<b>Rp500.560.734.326</b>	<b>Rp497.681.274.294</b>	<b>Rp641.093.981.245</b>	<b>-Rp2.879.460.032</b>	<b>-0.58%</b>	<b>Rp143.412.706.951</b>	<b>28.82%</b>	<b>74.18%</b>	<b>64.83%</b>	<b>74.54%</b>
<b>Aset tidak lancar</b>										
Piutang dari pihak berelasi	Rp0	Rp100.000.000.000	Rp0	Rp100.000.000.000	0.00%	-Rp100.000.000.000	-100.00%	0.00%	13.03%	0.00%
Aset pajak tangguhan	Rp6.206.889.558	Rp11.612.505.177	Rp11.038.675.456	Rp5.405.615.619	87.09%	-Rp573.829.721	-4.94%	0.92%	1.51%	1.28%
Aset tetap	Rp131.897.013.807	Rp128.944.476.290	Rp200.543.193.693	-Rp2.952.537.517	-2.24%	Rp71.598.717.403	55.53%	19.55%	16.80%	23.32%
Klaim atas pengembalian pajak tidak lancar	Rp0	Rp0	Rp945.020.246	Rp0	0.00%	Rp945.020.246	0.00%	0.00%	0.00%	0.11%
Aset tidak lancar non-keuangan lainnya	Rp36.142.272.346	Rp29.488.028.352	Rp6.479.488.349	-Rp6.654.243.994	-18.41%	-Rp23.008.540.003	-78.03%	5.36%	3.84%	0.75%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp174.246.175.711</b>	<b>Rp270.045.009.819</b>	<b>Rp219.006.377.744</b>	<b>Rp95.798.834.108</b>	<b>54.98%</b>	<b>-Rp51.038.632.075</b>	<b>-18.90%</b>	<b>25.82%</b>	<b>35.17%</b>	<b>25.46%</b>
<b>JUMLAH ASET</b>	<b>Rp674.806.910.037</b>	<b>Rp767.726.284.113</b>	<b>Rp860.100.358.989</b>	<b>Rp92.919.374.076</b>	<b>13.77%</b>	<b>Rp92.374.074.876</b>	<b>12.03%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang usaha pihak ketiga	Rp90.731.717.646	Rp75.657.709.365	Rp76.685.125.443	-Rp15.074.008.283	-16.61%	Rp1.027.416.078	1.36%	13.45%	9.85%	8.92%
<b>Utang lainnya</b>										
Pihak ketiga	Rp3.693.709.686	Rp5.415.640.022	Rp12.059.177.768	Rp1.721.930.336	46.62%	Rp6.643.537.746	122.67%	0.55%	0.71%	1.40%
Pihak berelasi	Rp4.933.494.596	Rp226.495.843	Rp1.127.769.878	-Rp4.706.998.753	-95.41%	Rp901.274.035	397.92%	0.73%	0.03%	0.13%
Uang muka pelanggan jangka pendek pihak ketiga	Rp0	Rp759.916.500	Rp927.394.739	Rp759.916.500	0.00%	Rp167.478.239	22.04%	0.00%	0.10%	0.11%
Liabilitas keuangan jangka pendek lainnya	Rp14.393.169.288	Rp26.986.815.734	Rp8.508.492.473	-Rp12.593.646.446	-87.50%	-Rp18.478.323.261	-68.47%	2.13%	3.52%	0.99%
Beban akrual jangka pendek	Rp68.288.348.707	Rp43.766.766.278	Rp50.660.292.701	-Rp24.521.582.429	-35.91%	Rp6.893.466.423	15.75%	10.12%	5.70%	5.89%
Utang pajak	Rp13.300.845.406	Rp23.958.845.489	Rp3.926.431.538	Rp10.658.000.083	80.13%	-Rp20.032.413.951	-83.61%	1.97%	3.12%	0.46%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang pembiayaan konsumen	Rp1.857.926.629	Rp0	Rp0	-Rp1.857.926.629	-100.00%	Rp0	0.00%	0.28%	0.00%	0.00%
Liabilitas sewa pembiayaan	Rp166.906.382	Rp0	Rp0	-Rp166.906.382	-100.00%	Rp0	0.00%	0.02%	0.00%	0.00%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp197.366.118.342</b>	<b>Rp176.772.189.231</b>	<b>Rp153.894.624.540</b>	<b>-Rp20.593.929.111</b>	<b>-10.43%</b>	<b>-Rp22.877.564.691</b>	<b>-12.94%</b>	<b>29.25%</b>	<b>23.03%</b>	<b>17.89%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas jangka panjang atas utang pembiayaan konsumen	Rp2.436.867.999	Rp0	Rp0	-Rp2.436.867.999	-100.00%	Rp0	0.00%	0.36%	0.00%	0.00%
Kewajiban imbalan pasca kerja jangka panjang	Rp9.599.728.206	Rp937.480.520	Rp337.692.398	-Rp8.662.247.686	-90.23%	-Rp599.788.122	-63.98%	1.42%	0.12%	0.04%
Liabilitas keuangan jangka panjang lainnya	Rp23.121.528.174	Rp2.341.020.526	Rp139.152.247	-Rp20.780.507.648	-89.88%	-Rp2.201.868.279	-94.06%	3.43%	0.30%	0.02%
Liabilitas non-keuangan jangka panjang	Rp1.381.703.198	Rp1.850.064.849	Rp2.223.070.467	Rp468.361.651	33.90%	Rp373.005.618	20.16%	0.20%	0.24%	0.26%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp36.539.827.577</b>	<b>Rp5.128.565.895</b>	<b>Rp2.699.915.112</b>	<b>-Rp31.411.261.682</b>	<b>-85.96%</b>	<b>-Rp2.428.650.783</b>	<b>-47.36%</b>	<b>5.41%</b>	<b>0.67%</b>	<b>0.31%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp233.905.945.919</b>	<b>Rp181.900.755.126</b>	<b>Rp156.594.539.652</b>	<b>-Rp52.005.190.793</b>	<b>-22.23%</b>	<b>-Rp25.306.215.474</b>	<b>-13.91%</b>	<b>34.66%</b>	<b>23.69%</b>	<b>18.21%</b>
<b>Ekuitas</b>										
Saham biasa	Rp75.000.000.000	Rp75.000.000.000	Rp75.000.000.000	Rp0	0.00%	Rp0	0.00%	11.11%	9.77%	8.72%
Tambah modal disetor	Rp206.493.605.833	Rp206.493.605.833	Rp206.493.605.833	Rp0	0.00%	Rp0	0.00%	30.60%	26.90%	24.01%
Cadangan pengukuran kembali program imbalan pasti	Rp5.332.498.214	Rp5.556.794.115	Rp5.866.334.082	Rp224.295.901	4.21%	Rp309.539.967	5.57%	0.79%	0.72%	0.68%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp15.000.000.000	Rp16.000.000.000	Rp16.000.000.000	Rp1.000.000.000	6.67%	Rp0	0.00%	2.22%	2.08%	1.86%
Belum ditentukan penggunaannya	Rp139.074.860.071	Rp282.775.129.039	Rp400.145.879.422	Rp143.700.268.968	103.33%	Rp117.370.750.383	41.51%	20.61%	36.83%	46.52%
<b>JUMLAH EKUITAS</b>	<b>Rp440.900.964.118</b>	<b>Rp585.825.528.987</b>	<b>Rp703.505.819.337</b>	<b>Rp144.924.564.869</b>	<b>32.87%</b>	<b>Rp117.680.290.350</b>	<b>20.09%</b>	<b>65.34%</b>	<b>76.31%</b>	<b>81.79%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp674.806.910.037</b>	<b>Rp767.726.284.113</b>	<b>Rp860.100.358.989</b>	<b>Rp92.919.374.076</b>	<b>13.77%</b>	<b>Rp92.374.074.876</b>	<b>12.03%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Mulia Boga Raya Tbk(KEJU)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp900.852.668.263	Rp1.042.307.144.847	Rp1.044.368.857.579	Rp141.454.476.584	15.70%	Rp2.061.712.732	0.20%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp610.850.195.613	-Rp705.320.179.436	-Rp748.863.690.551	-Rp94.469.983.823	15.47%	-Rp43.543.511.115	6.17%	-67.81%	-67.67%	-71.70%
<b>LABA KOTOR</b>	<b>Rp290.002.472.650</b>	<b>Rp336.986.965.411</b>	<b>Rp295.505.167.028</b>	<b>Rp46.984.492.761</b>	<b>16.20%</b>	<b>Rp41.481.798.383</b>	<b>-12.31%</b>	<b>32.19%</b>	<b>32.33%</b>	<b>28.30%</b>
Beban penjualan	-Rp114.037.904.664	-Rp98.306.756.950	-Rp111.041.147.112	Rp15.731.147.714	-13.79%	-Rp12.734.390.162	12.95%	-12.66%	-9.43%	-10.63%
Beban umum dan administrasi	-Rp27.757.363.797	-Rp64.091.341.469	-Rp45.646.728.618	-Rp36.333.977.672	130.90%	Rp18.444.612.851	-28.78%	-3.08%	-6.15%	-4.37%
Pendapatan keuangan	Rp5.783.825.300	Rp8.752.970.779	Rp8.160.569.769	Rp2.969.145.479	51.34%	-Rp592.401.010	-6.77%	0.64%	0.84%	0.78%
Beban keuangan	-Rp2.794.899.407	-Rp1.598.715.839	-Rp868.933.617	Rp1.196.183.568	-42.80%	Rp729.782.222	-45.65%	-0.31%	-0.15%	-0.08%
Pendapatan lainnya	Rp8.130.897.822	Rp4.361.408.422	Rp4.856.810.592	-Rp3.769.489.400	-46.36%	Rp495.402.170	11.36%	0.90%	0.42%	0.47%
Beban lainnya	-Rp2.119.771.465	-Rp2.933.932.575	-Rp575.826.074	-Rp814.161.110	38.41%	Rp2.358.106.501	-80.37%	-0.24%	-0.28%	-0.06%
<b>JUMLAH LABA(RUGI) SEBELUM PAJAK PENGHASILAN</b>	<b>Rp157.207.256.439</b>	<b>Rp183.170.597.779</b>	<b>Rp150.389.911.968</b>	<b>Rp25.963.341.340</b>	<b>16.52%</b>	<b>-Rp32.780.685.811</b>	<b>-17.90%</b>	<b>17.45%</b>	<b>17.57%</b>	<b>14.40%</b>
Pendapatan (beban) pajak	-Rp36.207.240.010	-Rp38.470.328.811	-Rp33.019.161.585	-Rp2.263.088.801	6.25%	Rp5.451.167.226	-14.17%	-4.02%	-3.69%	-3.16%
<b>LABA TAHUN BERJALAN</b>	<b>Rp121.000.016.429</b>	<b>Rp144.700.268.968</b>	<b>Rp117.370.750.383</b>	<b>Rp23.700.252.539</b>	<b>19.59%</b>	<b>-Rp27.329.518.585</b>	<b>-18.89%</b>	<b>13.43%</b>	<b>13.88%</b>	<b>11.24%</b>
PENGHASILAN (RUGI) KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Keuntungan (kerugian) aktuarial atas imbalan kerja karyawan	Rp6.018.873.918	Rp458.472.251	Rp396.846.111	-Rp5.560.401.667	-92.38%	-Rp61.626.140	-13.44%	0.67%	0.04%	0.04%
Pajak terkait dengan pos yang tidak direklasifikasikan ke laba rugi	-Rp1.171.437.341	-Rp234.176.350	-Rp87.306.144	Rp937.260.991	-80.01%	Rp146.870.206	-62.72%	-0.13%	-0.02%	-0.01%
<b>Total penghasilan (rugi) komprehensif lain - neto</b>	<b>Rp4.847.436.577</b>	<b>Rp224.295.901</b>	<b>Rp309.539.967</b>	<b>-Rp4.623.140.676</b>	<b>-95.37%</b>	<b>Rp85.244.066</b>	<b>38.01%</b>	<b>0.54%</b>	<b>0.02%</b>	<b>0.03%</b>
<b>BERJALAN</b>	<b>Rp125.847.453.006</b>	<b>Rp144.924.564.869</b>	<b>Rp117.680.290.350</b>	<b>Rp19.077.111.863</b>	<b>15.16%</b>	<b>-Rp27.244.274.519</b>	<b>-18.80%</b>	<b>13.97%</b>	<b>13.90%</b>	<b>11.27%</b>
LABA PER SAHAM DASAR	80.67	96.47	78.25	15.8	19.59%	-18.22	-18.89%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN					
Rasio Keuangan	RUMUS	2020	2021	2022	
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.54	2.82	4.17	
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	500.560.734.325.20	497.681.274.292.90	641.093.981.243.26	
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	1.09	0.90	0.86	
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%	0.53	0.31	0.22	
Debt to Asset	Total Utang / Total Aset*100%	0.35	0.24	0.18	
<b>Profitabilitas</b>					
GPM	Laba Kotor / Penjualan bersih*100%	0.32	0.32	0.28	
NPM	Laba Bersih / Penjualan*100%	0.13	0.14	0.11	
ROA	Laba Bersih / Total Aset*100%	0.18	0.19	0.14	
ROE	Laba Bersih / Ekuitas *100%	0.27	0.25	0.17	
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-2.95	-3.40	-3.61	
Assets Turnover	Penjualan Bersih / Total Aset	1.33	1.36	1.21	
AR Turnover	Penjualan bersih / Rata-rata Piutang	7.01	8.11	8.13	
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)	16.80	12.28	18.27	
EPS		80.67	96.47	78.25	
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	293.9	390.6	469.0	
	P BV = Harga saham / BVPS	4.61	3.03	3.05	

Lampiran 43. PT Kino Indonesia Tbk(KINO)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Kino Indonesia Tbk(KINO)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp183.991.601.440	Rp203.875.569.354	Rp194.557.791.747	Rp19.883.967.914	10.81%	-Rp9.317.777.607	-4.57%	3.50%	3.81%	4.16%
Piutang usaha pihak ketiga	Rp1.428.562.938.541	Rp1.457.629.402.611	Rp866.536.673.058	Rp29.076.464.070	2.04%	-Rp591.092.729.553	-40.55%	27.18%	27.27%	18.53%
Piutang lainnya pihak ketiga	Rp145.068.638.530	Rp12.446.503.437	Rp8.116.379.357	-Rp132.622.135.093	-91.42%	-Rp4.330.124.080	-34.79%	2.76%	0.23%	0.17%
Persediaan lancar lainnya	Rp690.323.890.776	Rp605.667.466.852	Rp450.043.863.595	-Rp84.656.423.924	-12.26%	-Rp155.623.603.257	-25.69%	13.14%	11.33%	9.62%
Biaya dibayar dimuka lancar	Rp31.643.434.102	Rp35.799.190.646	Rp44.068.609.657	Rp4.155.756.544	13.13%	Rp8.269.419.011	23.10%	0.60%	0.67%	0.94%
Uang muka lancar lainnya	Rp65.784.021.924	Rp59.113.815.695	Rp35.061.196.120	-Rp6.670.206.229	-10.14%	-Rp24.052.619.575	-40.69%	1.25%	1.11%	0.75%
Pajak dibayar dimuka lancar	Rp16.820.363.702	Rp23.175.631.666	Rp90.120.688.118	Rp6.355.267.964	37.78%	Rp66.945.056.452	288.86%	0.32%	0.43%	1.93%
<b>JUMLAH ASET LANCAR</b>	<b>Rp2.562.184.889.015</b>	<b>Rp2.397.707.580.261</b>	<b>Rp1.688.505.201.652</b>	<b>-Rp164.477.308.754</b>	<b>-6.42%</b>	<b>-Rp709.202.378.609</b>	<b>-29.58%</b>	<b>48.75%</b>	<b>44.85%</b>	<b>36.11%</b>
<b>Aset tidak lancar</b>										
Biaya dibayar dimuka tidak lancar	Rp8.414.641.049	Rp8.107.026.940	Rp1.790.601.292	-Rp307.614.109	-3.66%	-Rp6.316.425.648	-77.91%	0.16%	0.15%	0.04%
Aset pajak tangguhan	Rp101.078.601.534	Rp96.289.280.862	Rp74.764.970.943	-Rp4.789.320.672	-4.74%	-Rp21.524.309.919	-22.35%	1.92%	1.80%	1.60%
Properti investasi	Rp0	Rp5.517.000.000	Rp5.517.000.000	Rp5.517.000.000	0.00%	Rp0	0.00%	0.00%	0.10%	0.12%
Aset tetap	Rp2.340.811.522.787	Rp2.567.544.579.678	Rp2.674.980.660.674	Rp226.733.056.891	9.69%	Rp107.436.080.996	4.18%	44.54%	48.03%	57.20%
Aset hak guna	Rp0	Rp114.333.081.483	Rp73.873.539.752	Rp114.333.081.483	0.00%	-Rp40.459.541.731	-35.39%	0.00%	2.14%	1.58%
Klaim atas pengembalian pajak tidak lancar	Rp30.476.763.101	Rp5.647.472.401	Rp25.230.467.952	-Rp24.829.290.700	-81.47%	Rp19.582.995.551	346.76%	0.58%	0.11%	0.54%
Aset takberwujud selain goodwill	Rp0	Rp102.817.345.844	Rp97.874.895.740	Rp102.817.345.844	0.00%	-Rp4.942.450.104	-4.81%	0.00%	1.92%	2.09%
Aset tidak lancar non-keuangan lainnya	Rp212.392.737.545	Rp48.098.785.301	Rp33.834.707.090	-Rp164.293.952.244	-77.35%	-Rp14.264.078.211	-29.66%	4.04%	0.90%	0.72%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp2.693.174.266.016</b>	<b>Rp2.948.354.572.509</b>	<b>Rp2.987.866.843.443</b>	<b>Rp255.180.306.493</b>	<b>9.48%</b>	<b>Rp39.512.270.934</b>	<b>1.34%</b>	<b>51.25%</b>	<b>55.15%</b>	<b>63.89%</b>
<b>JUMLAH ASET</b>	<b>Rp5.255.359.155.031</b>	<b>Rp5.346.062.152.770</b>	<b>Rp4.676.372.045.095</b>	<b>Rp90.702.997.739</b>	<b>1.73%</b>	<b>-Rp669.690.107.675</b>	<b>-12.53%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp1.392.689.769.738	Rp758.869.748.789	Rp958.556.150.741	-Rp633.820.020.949	-45.51%	Rp199.686.401.952	26.31%	26.50%	27.90%	29.85%
Utang usaha pihak ketiga	Rp478.214.276.810	Rp469.973.987.653	Rp445.688.979.689	-Rp8.240.289.157	-1.72%	-Rp24.285.007.964	-5.17%	9.10%	17.28%	13.88%
Utang lainnya										
Utang lainnya pihak ketiga	Rp22.191.486.354	Rp31.489.618.828	Rp28.025.683.697	Rp9.298.132.274	41.90%	-Rp3.483.934.931	-11.00%	0.42%	1.16%	0.87%
Utang lainnya pihak berelasi	Rp693.540.198	Rp197.481.900	Rp267.054.535	-Rp496.058.298	-71.53%	Rp69.572.635	35.23%	0.01%	0.01%	0.01%
Uang muka pelanggan jangka pendek pihak ketiga	Rp12.122.012.164	Rp14.988.247.735	Rp21.374.410.715	Rp2.846.235.571	23.48%	Rp6.406.162.980	42.80%	0.23%	0.55%	0.67%
Beban akrual jangka pendek	Rp134.565.154.722	Rp106.979.026.504	Rp199.561.895.012	-Rp27.586.128.218	-20.50%	Rp92.582.668.508	86.54%	2.56%	3.93%	6.22%
Utang pajak	Rp11.462.334.979	Rp18.542.773.187	Rp13.279.672.463	Rp7.080.438.208	61.77%	-Rp5.263.100.724	-28.38%	0.22%	0.68%	0.41%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp69.565.529.974	Rp152.802.796.182	Rp240.204.066.420	Rp83.237.266.208	119.85%	Rp87.401.270.238	57.20%	1.32%	5.62%	7.48%
Liabilitas sewa pembiayaan	Rp24.834.056.424	Rp37.257.957.712	Rp28.711.780.033	Rp12.423.901.288	50.03%	-Rp8.546.177.679	-22.94%	0.47%	1.37%	0.89%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp2.146.338.161.363</b>	<b>Rp1.591.061.638.290</b>	<b>Rp1.935.669.493.305</b>	<b>-Rp555.256.523.073</b>	<b>-25.87%</b>	<b>Rp344.587.855.015</b>	<b>21.66%</b>	<b>40.84%</b>	<b>58.50%</b>	<b>60.29%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp55.383.171.922	Rp59.236.759.697	Rp66.210.822.743	Rp3.853.587.775	6.96%	Rp6.974.063.046	11.77%	1.05%	2.18%	2.06%
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp325.653.748.158	Rp887.933.713.467	Rp1.038.768.111.138	Rp662.279.965.309	172.66%	Rp150.834.397.671	16.99%	6.20%	32.65%	32.35%
Liabilitas sewa pembiayaan	Rp48.165.278.937	Rp75.497.635.826	Rp46.811.012.792	Rp27.332.356.889	56.75%	-Rp28.686.623.034	-38.00%	0.92%	2.78%	1.46%
Kewajiban imbalan pasca kerja jangka panjang	Rp102.583.248.430	Rp43.869.142.707	Rp55.092.304.691	-Rp58.714.105.723	-57.24%	Rp11.223.161.984	25.58%	1.95%	1.61%	1.72%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp531.785.447.447</b>	<b>Rp1.066.537.251.697</b>	<b>Rp1.208.822.251.364</b>	<b>Rp534.751.804.250</b>	<b>100.56%</b>	<b>Rp140.344.999.667</b>	<b>13.16%</b>	<b>10.12%</b>	<b>39.22%</b>	<b>37.59%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp2.678.123.608.810</b>	<b>Rp2.657.618.889.987</b>	<b>Rp3.142.551.744.669</b>	<b>-Rp20.504.718.823</b>	<b>-0.77%</b>	<b>Rp484.932.854.682</b>	<b>18.25%</b>	<b>50.96%</b>	<b>97.72%</b>	<b>97.87%</b>
<b>Ekuitas</b>										
Saham biasa	Rp142.857.150.000	Rp142.857.150.000	Rp142.857.150.000	Rp0	0.00%	Rp0	0.00%	2.72%	5.25%	4.45%
Tambahan modal disetor	Rp710.356.833.172	Rp710.356.833.172	Rp710.356.833.172	Rp0	0.00%	Rp0	0.00%	13.52%	26.12%	22.12%
Saham treasury	Rp0	Rp0	-Rp193.458.403.000	Rp0	0.00%	-Rp193.458.403.000	0.00%	0.00%	0.00%	-6.03%
Cadangan revaluasi	Rp551.901.280.320	Rp568.808.051.774	Rp576.586.332.300	Rp16.906.771.454	3.06%	Rp7.778.280.526	1.37%	10.50%	20.92%	17.96%
Cadangan selisih kurs perjabaran	Rp5.886.917.367	Rp1.430.696.230	Rp3.403.905.264	-Rp4.456.221.137	-75.70%	Rp1.973.209.034	137.92%	0.11%	0.05%	0.11%
Komponen ekuitas lainnya	-Rp1.542.767.275	-Rp1.542.767.275	-Rp1.542.767.275	Rp0	0.00%	Rp0	0.00%	-0.03%	-0.06%	-0.05%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp48.000.000.000	Rp48.000.000.000	Rp48.000.000.000	Rp0	0.00%	Rp0	0.00%	0.91%	1.76%	1.49%
Belum ditentukan penggunaannya	Rp1.050.020.444.399	Rp1.156.586.007.804	Rp179.331.856.511	Rp106.565.563.405	10.15%	-Rp977.254.151.293	-84.49%	19.98%	42.53%	5.59%
Kepentingan non-pengendali	Rp69.755.688.238	Rp61.947.291.078	Rp68.285.393.454	-Rp7.808.397.160	-11.19%	Rp6.338.102.376	10.23%	1.33%	2.28%	2.13%
<b>JUMLAH EKUITAS</b>	<b>Rp2.577.235.546.221</b>	<b>Rp2.619.497.291.078</b>	<b>Rp2.515.288.255.143</b>	<b>-Rp2.515.288.255.143</b>	<b>-97.60%</b>	<b>Rp6.338.102.376</b>	<b>10.23%</b>	<b>49.04%</b>	<b>2.28%</b>	<b>2.13%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp5.255.359.155.031</b>	<b>Rp2.719.566.181.065</b>	<b>Rp3.210.837.138.123</b>	<b>-Rp2.535.792.973.966</b>	<b>-48.25%</b>	<b>Rp491.270.957.058</b>	<b>18.02%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Kino Indonesia Tbk(KINO)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp4.024.971.042.139	Rp3.976.656.101.508	Rp3.631.451.490.321	-Rp48.314.940.631	-1.20%	-Rp345.204.611.187	-8.68%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp2.096.106.905.353	-Rp2.180.157.675.615	-Rp2.322.785.204.347	-Rp84.050.770.262	4.01%	-Rp142.627.528.732	6.54%	-52.08%	-54.82%	-63.96%
<b>LABA KOTOR</b>	<b>Rp1.928.864.136.786</b>	<b>Rp1.796.498.425.893</b>	<b>Rp1.308.666.285.974</b>	<b>-Rp132.365.710.893</b>	<b>-6.86%</b>	<b>-Rp487.832.139.919</b>	<b>-27.15%</b>	<b>47.92%</b>	<b>45.18%</b>	<b>36.04%</b>
Beban penjualan	-Rp1.222.309.355.683	-Rp1.275.548.708.951	-Rp1.377.275.616.988	-Rp53.239.353.268	4.36%	-Rp101.726.908.037	7.98%	-30.37%	-32.08%	-37.93%
Beban umum dan administrasi	-Rp496.780.119.957	-Rp411.799.822.967	-Rp696.597.347.630	Rp84.980.296.990	-17.11%	-Rp284.797.524.663	69.16%	-12.34%	-10.36%	-19.18%
Pendapatan keuangan	Rp4.606.190.801	Rp1.200.884.366	Rp1.763.995.375	-Rp3.405.306.435	-73.93%	Rp563.111.009	46.89%	0.11%	0.03%	0.05%
Beban keuangan	-Rp146.718.730.084	-Rp168.331.739.914	-Rp177.587.380.805	-Rp21.613.009.830	14.73%	-Rp9.255.640.891	5.50%	-3.65%	-4.23%	-4.89%
Keuntungan (kerugian) selisih kurs mata uang asing	Rp4.625.055.041	-Rp1.428.794.549	Rp12.527.407.298	-Rp6.053.849.590	-130.89%	Rp13.956.201.847	-976.78%	0.11%	-0.04%	0.34%
Pendapatan lainnya	Rp59.296.613.368	Rp184.322.303.027	Rp31.479.170.634	Rp125.025.689.659	210.85%	-Rp152.843.132.393	-82.92%	1.47%	4.64%	0.87%
Keuntungan (kerugian) lainnya	Rp3.576.149.780	-Rp1.404.297.294	-Rp20.070.432.931	-Rp4.980.447.074	-139.27%	-Rp18.666.135.637	1329.22%	0.09%	-0.04%	-0.55%
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>	<b>Rp135.159.940.052</b>	<b>Rp123.508.249.611</b>	<b>Rp917.093.919.073</b>	<b>-Rp11.651.690.441</b>	<b>-8.62%</b>	<b>-Rp1.040.602.168.684</b>	<b>-842.54%</b>	<b>3.36%</b>	<b>3.11%</b>	<b>-25.25%</b>
Pendapatan (beban) pajak	-Rp21.494.720.414	-Rp25.688.337.641	-Rp33.195.054.865	-Rp4.193.617.227	19.51%	-Rp7.506.717.224	29.22%	-0.53%	-0.65%	-0.91%
<b>LABA NETO</b>	<b>Rp113.665.219.638</b>	<b>Rp97.819.911.970</b>	<b>Rp950.288.973.938</b>	<b>-Rp15.845.307.668</b>	<b>-13.94%</b>	<b>-Rp1.048.108.885.908</b>	<b>-1071.47%</b>	<b>2.82%</b>	<b>2.46%</b>	<b>-26.17%</b>
PENGHASILAN (BEBAN) KOMPREHENSIF LAIN										
Pos-pos yang tidak akan direklasifikasikan ke laba rugi pada periode berikutnya:										
Laba atas revaluasi tanah - aset tetap	Rp0	Rp14.536.249.588	Rp9.779.948.719	Rp14.536.249.588	0.00%	-Rp4.756.300.869	-32.72%	0.00%	0.37%	0.27%
Laba atas revaluasi tanah dan bangunan - properti investasi	Rp0	Rp2.836.458.522	Rp0	Rp2.836.458.522	0.00%	-Rp2.836.458.522	-100.00%	0.00%	0.07%	0.00%
Pengukuran kembali liabilitas imbalan kerja	Rp0	-Rp551.635.399	-Rp11.535.850.609	-Rp551.635.399	0.00%	-Rp10.984.215.210	1991.21%	0.00%	-0.01%	-0.32%
Efek pajak terkait	Rp0	Rp146.131.803	Rp2.537.734.840	Rp146.131.803	0.00%	Rp2.391.603.037	1636.61%	0.00%	0.00%	0.07%
Pos-pos yang akan direklasifikasikan ke laba rugi pada periode berikutnya:										
Laba (rugi) atas selisih kurs karena penjabaran laporan keuangan	-Rp2.760.271.348	-Rp4.400.158.224	Rp2.795.193.076	-Rp1.639.886.876	59.41%	Rp7.195.351.300	-163.52%	-0.07%	-0.11%	0.08%
<b>TOTAL PENGHASILAN KOMPREHENSIF LAIN</b>	<b>-Rp2.760.271.348</b>	<b>Rp12.567.046.290</b>	<b>Rp3.577.026.026</b>	<b>Rp15.327.317.638</b>	<b>-555.28%</b>	<b>-Rp8.990.020.264</b>	<b>-71.54%</b>	<b>-0.07%</b>	<b>0.32%</b>	<b>0.10%</b>
<b>LABA (RUGI) KOMPREHENSIF</b>	<b>Rp110.904.948.290</b>	<b>Rp110.386.958.260</b>	<b>-Rp946.711.947.912</b>	<b>-Rp517.990.030</b>	<b>-0.47%</b>	<b>-Rp1.057.098.906.172</b>	<b>-957.63%</b>	<b>2.76%</b>	<b>2.78%</b>	<b>-26.07%</b>
Laba neto yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp113.696.602.485	Rp105.042.606.156	-Rp957.025.786.473	-Rp8.653.996.329	-7.61%	-Rp1.062.068.392.629	-1011.08%	2.82%	2.64%	-26.35%
Kepentingan nonpengendali	-Rp31.382.847	-Rp7.222.694.186	Rp6.736.812.535	-Rp7.191.311.339	22914.78%	Rp13.959.506.721	-193.27%	0.00%	-0.18%	0.19%
<b>TOTAL</b>	<b>Rp113.665.219.638</b>	<b>Rp97.819.911.970</b>	<b>Rp950.288.973.938</b>	<b>-Rp15.845.307.668</b>	<b>-13.94%</b>	<b>-Rp1.048.108.885.908</b>	<b>-1071.47%</b>	<b>2.82%</b>	<b>2.46%</b>	<b>-26.17%</b>
Laba komprehensif yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp111.152.692.351	Rp117.087.700.176	-Rp954.200.171.019	Rp5.935.007.825	5.34%	-Rp1.071.287.871.195	-914.94%	2.76%	2.94%	-26.28%
Kepentingan nonpengendali	-Rp247.744.061	-Rp6.700.741.916	Rp7.488.223.107	-Rp6.452.997.855	2604.70%	Rp14.188.965.023	-211.75%	-0.01%	-0.17%	0.21%
<b>TOTAL</b>	<b>Rp110.904.948.290</b>	<b>Rp110.386.958.260</b>	<b>-Rp946.711.947.912</b>	<b>-Rp517.990.030</b>	<b>-0.47%</b>	<b>-Rp1.057.098.906.172</b>	<b>-957.63%</b>	<b>2.76%</b>	<b>2.78%</b>	<b>-26.07%</b>
LABA PER SAHAM DASAR	80	74	-687	-6	-7.50%	-761	-1028.38%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN					
Rasio Keuangan	RUMUS	2020	2021	2022	
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.19	1.51	0.87	
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	2.562.184.889.014.68	2.397.707.580.260.62	1.688.505.201.651.77	
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.09	0.13	0.10	
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%	1.04	42.90	46.02	
Debt to Asset	Total Utang / Total Aset*100%	0.51	0.50	0.67	
<b>Profitabilitas</b>					
GPM	Laba Kotor / Penjualan bersih*100%	0.48	0.45	0.36	
NPM	Laba Bersih / Penjualan*100%	0.03	0.02	-0.26	
ROA	Laba Bersih / Total Aset*100%	0.022	0.018	-0.203	
ROE	Laba Bersih / Ekuitas *100%	0.04	1.58	-13.92	
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-3.60	-3.75	-3.99	
Assets Turnover	Penjualan Bersih / Total Aset	0.77	0.74	0.78	
AR Turnover	Penjualan bersih / Rata-rata Piutang	3.22	3.18	2.90	
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)	34.00	27.43	-2.23	
EPS		80	74	-687	
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	1804.1	43.4	47.8	
	P BV = Harga saham / BVPS	1.51	46.81	32.11	

Lampiran 44. PP London Sumatra Indonesia Tbk(LSIP)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan sebagai untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PP London Sumatra Indonesia Tbk(LSIP)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp1.958.874	Rp3.367.867	Rp3.847.390	Rp1.408.993	71.93%	Rp479.523	14.24%	17.93%	28.42%	30.98%
<b>Piutang usaha</b>										
Pihak ketiga	Rp45.638	Rp22.539	Rp21.723	-Rp23.099	-50.61%	-Rp816	-3.62%	0.42%	0.19%	0.17%
Pihak berelasi	Rp168.602	Rp149.857	Rp204.303	-Rp18.745	-11.12%	Rp54.446	36.33%	1.54%	1.26%	1.65%
<b>Piutang lainnya</b>										
Pihak ketiga	Rp24.004	Rp19.705	Rp46.601	-Rp4.299	-17.91%	Rp26.896	136.49%	0.22%	0.17%	0.38%
Pihak berelasi	Rp100.836	Rp115.227	Rp124.849	Rp14.391	14.27%	Rp9.622	8.35%	0.92%	0.97%	1.01%
Persediaan lancar lainnya	Rp364.228	Rp367.649	Rp652.810	Rp3.421	0.94%	Rp285.161	77.56%	3.33%	3.10%	5.26%
Aset biologis lancar	Rp0	Rp212.351	Rp161.766	Rp212.351	0.00%	-Rp50.585	-23.82%	0.00%	1.79%	1.30%
Biaya dibayar dimuka lancar	Rp6.713	Rp6.718	Rp3.934	Rp5	0.07%	-Rp2.784	-41.44%	0.06%	0.06%	0.03%
Uang muka lancar lainnya	Rp45.458	Rp2.681	Rp4.783	-Rp42.777	-94.10%	Rp2.102	78.40%	0.42%	0.02%	0.04%
Pajak dibayar dimuka lancar	Rp0	Rp31	Rp302	Rp31	0.00%	Rp271	874.19%	0.00%	0.00%	0.00%
Aset non-keuangan lancar lainnya	Rp162.775	Rp0	Rp0	-Rp162.775	-100.00%	Rp0	0.00%	1.49%	0.00%	0.00%
Aset tidak lancar atau kelompok lepasan diklasifikasikan sebagai dimiliki untuk dijual	Rp43.147	Rp43.147	Rp39.028	Rp0	0.00%	-Rp4.119	-9.55%	0.40%	0.36%	0.31%
<b>JUMLAH ASET LANCAR</b>	<b>Rp2.920.275</b>	<b>Rp4.307.772</b>	<b>Rp5.107.489</b>	<b>Rp1.387.497</b>	<b>47.51%</b>	<b>Rp799.717</b>	<b>18.56%</b>	<b>26.74%</b>	<b>36.35%</b>	<b>41.13%</b>
<b>Aset tidak lancar</b>										
<b>Piutang tidak lancar lainnya pihak ketiga</b>										
	Rp72.260	Rp90.611	Rp88.327	Rp18.351	25.40%	-Rp2.284	-2.52%	0.66%	0.76%	0.71%
Investasi pada entitas asosiasi	Rp1.267.456	Rp1.264.339	Rp1.262.334	-Rp3.117	-0.25%	-Rp2.005	-0.16%	11.60%	10.67%	10.17%
Uang muka tidak lancar atas pembelian aset tetap	Rp19.112	Rp8.080	Rp2.427	-Rp11.032	-57.72%	-Rp5.653	-69.98%	0.17%	0.07%	0.02%
<b>Uang muka tidak lancar lainnya</b>										
	Rp15.590	Rp21.463	Rp24.084	Rp5.873	37.67%	Rp2.621	12.21%	0.14%	0.18%	0.19%
Aset keuangan tidak lancar tersedia untuk dijual	Rp15.888	Rp0	Rp0	-Rp15.888	-100.00%	Rp0	0.00%	0.15%	0.00%	0.00%
Aset pajak tangguhan	Rp1.104	Rp168	Rp87	-Rp936	-84.78%	-Rp81	-48.21%	0.01%	0.00%	0.00%
<b>Tanaman perkebunan</b>										
Menghasilkan	Rp2.242.790	Rp1.985.668	Rp1.914.123	-Rp257.122	-11.46%	-Rp71.545	-3.60%	20.53%	16.75%	15.42%
Belum menghasilkan	Rp968.131	Rp834.377	Rp858.024	-Rp133.754	-13.82%	Rp23.647	2.83%	8.86%	7.04%	6.91%
Aset tetap	Rp3.102.379	Rp3.014.644	Rp2.896.871	-Rp87.735	-2.83%	-Rp117.773	-3.91%	28.40%	25.44%	23.33%
Beban tangguhan hak atas tanah	Rp14.209	Rp12.039	Rp31.608	-Rp2.170	-15.27%	Rp19.569	162.55%	0.13%	0.10%	0.25%
Beban tangguhan lainnya	Rp6.633	Rp3.316	Rp0	-Rp3.317	-50.01%	-Rp3.316	-100.00%	0.06%	0.03%	0.00%
Klaim atas pengembalian pajak tidak lancar	Rp0	Rp10.633	Rp555	Rp10.633	0.00%	-Rp10.078	-94.78%	0.00%	0.09%	0.00%
Aset tidak lancar non-keuangan lainnya	Rp276.961	Rp298.159	Rp231.084	Rp21.198	7.65%	-Rp67.075	-22.50%	2.54%	2.52%	1.86%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp8.002.513</b>	<b>Rp7.543.497</b>	<b>Rp7.309.524</b>	<b>-Rp459.016</b>	<b>-5.74%</b>	<b>-Rp233.973</b>	<b>-3.10%</b>	<b>73.26%</b>	<b>63.65%</b>	<b>58.87%</b>
<b>JUMLAH ASET</b>	<b>Rp10.922.788</b>	<b>Rp11.851.269</b>	<b>Rp12.417.013</b>	<b>Rp928.481</b>	<b>8.50%</b>	<b>Rp565.744</b>	<b>4.77%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
<b>Utang usaha</b>										
Pihak ketiga	Rp152.882	Rp174.057	Rp300.506	Rp21.175	13.85%	Rp126.449	72.65%	1.40%	1.47%	2.42%
Pihak berelasi	Rp11.356	Rp37.998	Rp29.533	Rp26.642	234.61%	-Rp8.465	-22.28%	0.10%	0.32%	0.24%
<b>Utang lainnya</b>										
Pihak ketiga	Rp86.778	Rp87.776	Rp69.707	Rp998	1.15%	-Rp18.069	-20.59%	0.79%	0.74%	0.56%
Pihak berelasi	Rp8.476	Rp8.146	Rp10.748	-Rp330	-3.89%	Rp2.602	31.94%	0.08%	0.07%	0.09%
<b>Uang muka pelanggan jangka pendek</b>										
Pihak ketiga	Rp7.957	Rp26.228	Rp43.963	Rp18.271	229.62%	Rp17.735	67.62%	0.07%	0.22%	0.35%
Pihak berelasi	Rp40.000	Rp40.000	Rp4.234	Rp0	0.00%	-Rp35.766	-89.42%	0.37%	0.34%	0.03%
Beban akrual jangka pendek	Rp34.908	Rp13.420	Rp24.420	-Rp21.488	-61.56%	Rp11.000	81.97%	0.32%	0.11%	0.20%
Liabilitas imbalan pasca kerja jangka pendek	Rp130.755	Rp160.867	Rp133.997	Rp30.112	23.03%	-Rp26.870	-16.70%	1.20%	1.36%	1.08%
Utang pajak	Rp120.533	Rp143.352	Rp88.747	Rp22.819	18.93%	-Rp54.605	-38.09%	1.10%	1.21%	0.71%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	Rp3.360	Rp4.712	Rp3.772	Rp1.352	40.24%	-Rp940	-19.95%	0.03%	0.04%	0.03%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp597.005</b>	<b>Rp696.556</b>	<b>Rp709.627</b>	<b>Rp99.551</b>	<b>16.68%</b>	<b>Rp13.071</b>	<b>1.88%</b>	<b>5.47%</b>	<b>5.88%</b>	<b>5.71%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp114.012	Rp82.644	Rp116.909	-Rp31.368	-27.51%	Rp34.265	41.46%	1.04%	0.70%	0.94%
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	Rp0	Rp3.772	Rp0	Rp3.772	0.00%	-Rp3.772	-100.00%	0.00%	0.03%	0.00%
Kewajiban imbalan pasca kerja jangka panjang	Rp925.439	Rp876.901	Rp654.770	-Rp48.538	-5.24%	-Rp222.131	-25.33%	8.47%	7.40%	5.27%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp1.039.451</b>	<b>Rp963.317</b>	<b>Rp771.679</b>	<b>-Rp76.134</b>	<b>-7.32%</b>	<b>-Rp191.638</b>	<b>-19.89%</b>	<b>9.52%</b>	<b>8.13%</b>	<b>6.21%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp1.636.456</b>	<b>Rp1.659.873</b>	<b>Rp1.481.306</b>	<b>Rp23.417</b>	<b>1.43%</b>	<b>-Rp178.567</b>	<b>-10.76%</b>	<b>14.98%</b>	<b>14.01%</b>	<b>11.93%</b>
<b>Ekuitas</b>										
Saham biasa	Rp682.286	Rp682.286	Rp682.286	Rp0	0.00%	Rp0	0.00%	6.25%	5.76%	5.49%
Tambahan modal disetor	Rp1.030.312	Rp1.030.312	Rp1.030.312	Rp0	0.00%	Rp0	0.00%	9.43%	8.69%	8.30%
Saham treasury	-Rp3.270	-Rp3.270	-Rp3.270	Rp0	0.00%	Rp0	0.00%	-0.03%	-0.03%	-0.03%
Cadangan selisih kurs penjabaran	Rp3.663	Rp3.970	Rp3.933	Rp307	8.38%	-Rp37	-0.93%	0.03%	0.03%	0.03%
Cadangan perubahan nilai wajar aset keuangan tersedia untuk dijual	-Rp3.263	-Rp20.528	-Rp20.528	-Rp17.265	529.11%	Rp0	0.00%	-0.03%	-0.17%	-0.17%
Cadangan pengukuran kembali program imbalan pasti	Rp57.331	Rp103.461	Rp160.342	Rp46.130	80.46%	Rp56.881	54.98%	0.52%	0.87%	1.29%
Selisih Transaksi Perubahan Ekuitas Entitas Anak/Asosiasi	Rp0	Rp11.248	Rp11.248	Rp11.248	0.00%	Rp0	0.00%	0.00%	0.09%	0.09%
Komponen ekuitas lainnya	Rp11.248	Rp0	Rp0	-Rp11.248	-100.00%	Rp0	0.00%	0.10%	0.00%	0.00%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp85.000	Rp90.000	Rp95.000	Rp5.000	5.88%	Rp5.000	5.56%	0.78%	0.76%	0.77%
Belum ditentukan penggunaannya	Rp7.420.924	Rp8.292.609	Rp8.976.239	Rp871.685	11.75%	Rp683.630	8.24%	67.94%	69.97%	72.29%
Kepentingan non-pengendali	Rp2.101	Rp1.308	Rp145	-Rp793	-37.74%	-Rp1.163	-88.91%	0.02%	0.01%	0.00%
<b>JUMLAH EKUITAS</b>	<b>Rp9.286.332</b>	<b>Rp10.191.396</b>	<b>Rp10.935.707</b>	<b>Rp905.064</b>	<b>9.75%</b>	<b>Rp744.311</b>	<b>7.30%</b>	<b>85.02%</b>	<b>85.99%</b>	<b>88.07%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp10.922.788</b>	<b>Rp11.851.269</b>	<b>Rp12.417.013</b>	<b>Rp928.481</b>	<b>8.50%</b>	<b>Rp565.744</b>	<b>4.77%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PP London Sumatra Indonesia Tbk(LSIP)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp3.536.721	Rp4.525.473	Rp4.585.348	Rp988.752	27.96%	Rp59.875	1.32%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp2.460.926	-Rp2.716.108	-Rp3.093.904	-Rp255.182	10.37%	-Rp377.796	13.91%	-69.58%	-60.02%	-67.47%
<b>LABA KOTOR</b>	<b>Rp1.075.795</b>	<b>Rp1.809.365</b>	<b>Rp1.491.444</b>	<b>Rp733.570</b>	<b>68.19%</b>	<b>-Rp317.921</b>	<b>-17.57%</b>	<b>30.42%</b>	<b>39.98%</b>	<b>32.53%</b>
Beban penjualan	-Rp52.938	-Rp42.804	-Rp90.590	Rp10.134	-19.14%	-Rp47.788	111.64%	-1.50%	-0.95%	-1.98%
Beban umum dan administrasi	-Rp212.694	-Rp255.735	-Rp194.436	-Rp43.041	20.24%	Rp61.299	-23.97%	-6.01%	-5.65%	-4.24%
Pendapatan keuangan	Rp50.889	Rp4.042	Rp3.785	-Rp46.847	-92.06%	-Rp257	-6.36%	1.44%	0.09%	0.08%
Pendapatan bunga	Rp0	Rp55.192	Rp76.565	Rp55.192	0.00%	Rp21.373	38.72%	0.00%	1.22%	1.67%
Beban keuangan	-Rp585	-Rp441	-Rp676	Rp144	-24.62%	-Rp235	53.29%	-0.02%	-0.01%	-0.01%
Keuntungan (kerugian) selisih kurs mata uang asing	Rp4.833	Rp6.404	Rp84.139	Rp1.571	32.51%	Rp77.735	1213.85%	0.14%	0.14%	1.83%
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	-Rp5.985	-Rp3.117	-Rp2.005	Rp2.868	-47.92%	Rp1.112	-35.68%	-0.17%	-0.07%	-0.04%
Pendapatan lainnya	Rp32.431	Rp73.265	Rp119.975	Rp40.834	125.91%	Rp46.710	63.75%	0.92%	1.62%	2.62%
Beban lainnya	-Rp11.162	-Rp447.365	-Rp154.091	-Rp436.203	3907.93%	Rp293.274	-65.56%	-0.32%	-9.89%	-3.36%
Keuntungan (kerugian) lainnya	-Rp20.145	Rp49.576	-Rp50.585	Rp69.721	-346.10%	-Rp100.161	-202.04%	-0.57%	1.10%	-1.10%
<b>Laba Sebelum Pajak Penghasilan</b>	<b>Rp860.439</b>	<b>Rp1.248.382</b>	<b>Rp1.283.525</b>	<b>Rp387.943</b>	<b>45.09%</b>	<b>Rp35.143</b>	<b>2.82%</b>	<b>24.33%</b>	<b>27.56%</b>	<b>27.99%</b>
Pendapatan (beban) pajak	-Rp164.949	-Rp256.752	-Rp248.240	-Rp91.803	55.66%	Rp8.512	-3.32%	-4.66%	-5.67%	-5.41%
<b>LABA TAHUN BERJALAN</b>	<b>Rp695.490</b>	<b>Rp991.630</b>	<b>Rp1.035.285</b>	<b>Rp296.140</b>	<b>42.58%</b>	<b>Rp43.655</b>	<b>4.40%</b>	<b>19.66%</b>	<b>21.91%</b>	<b>22.58%</b>
PENGHASILAN KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Laba pengukuran kembali atas liabilitas imbalan kerja	Rp194.390	Rp46.130	Rp56.881	-Rp148.260	-76.27%	Rp10.751	23.31%	5.50%	1.02%	1.24%
Perubahan nilai wajar aset keuangan pada nilai wajar melalui penghasilan komprehensif lain	-Rp47	-Rp17.265	Rp0	-Rp17.218	36634.04%	Rp17.265	-100.00%	0.00%	-0.38%	0.00%
Pos yang akan direklasifikasi ke laba rugi :										
Selisih kurs atas penjabaran akun - akun kegiatan usaha luar negeri	Rp298	Rp307	-Rp37	Rp9	3.02%	-Rp344	-112.05%	0.01%	0.01%	0.00%
<b>Penghasilan komprehensif lain tahun berjalan setelah pajak</b>	<b>Rp194.641</b>	<b>Rp29.172</b>	<b>Rp56.844</b>	<b>-Rp165.469</b>	<b>-85.01%</b>	<b>Rp27.672</b>	<b>94.86%</b>	<b>5.50%</b>	<b>0.64%</b>	<b>1.24%</b>
<b>Total penghasilan komprehensif tahun berjalan</b>	<b>Rp890.131</b>	<b>Rp1.020.802</b>	<b>Rp1.092.129</b>	<b>Rp130.671</b>	<b>14.68%</b>	<b>Rp71.327</b>	<b>6.99%</b>	<b>25.17%</b>	<b>22.56%</b>	<b>23.82%</b>
Laba tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp696.011	Rp992.423	Rp1.036.448	Rp296.412	42.59%	Rp44.025	4.44%	19.68%	21.93%	22.60%
Kepentingan nonpengendali	-Rp521	-Rp793	-Rp1.163	-Rp272	52.21%	-Rp370	46.66%	-0.01%	-0.02%	-0.03%
<b>TOTAL</b>	<b>Rp695.490</b>	<b>Rp991.630</b>	<b>Rp1.035.285</b>	<b>Rp296.140</b>	<b>42.58%</b>	<b>Rp43.655</b>	<b>4.40%</b>	<b>19.66%</b>	<b>21.91%</b>	<b>22.58%</b>
Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada :										
Pemilik Entitas Induk	Rp890.652	Rp1.021.595	Rp1.093.292	Rp130.943	14.70%	Rp71.697	7.02%	25.18%	22.57%	23.84%
Kepentingan nonpengendali	-Rp521	-Rp793	-Rp1.163	-Rp272	52.21%	-Rp370	46.66%	-0.01%	-0.02%	-0.03%
<b>TOTAL</b>	<b>Rp890.131</b>	<b>Rp1.020.802</b>	<b>Rp1.092.129</b>	<b>Rp130.671</b>	<b>14.68%</b>	<b>Rp71.327</b>	<b>6.99%</b>	<b>25.17%</b>	<b>22.56%</b>	<b>23.82%</b>
Laba per saham dasar (angka penuh)	102	146	152	44	43.14%	6	4.11%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN					
Rasio Keuangan	RUMUS	2020	2021	2022	
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	4.89	6.18	7.20	
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	2.920.274.39	4.307.771.47	5.107.488.08	
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	3.28	4.84	5.42	
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%	0.18	0.16	0.14	
Debt to Asset	Total Utang / Total Aset*100%	0.15	0.14	0.12	
<b>Profitabilitas</b>					
GPM	Laba Kotor / Penjualan bersih*100%	0.30	0.40	0.33	
NPM	Laba Bersih / Penjualan*100%	0.20	0.22	0.23	
ROA	Laba Bersih / Total Aset*100%	0.06	0.08	0.08	
ROE	Laba Bersih / Ekuitas *100%	0.07	0.10	0.09	
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%	1.93	2.21	2.37	
Assets Turnover	Penjualan Bersih / Total Aset	0.32	0.38	0.37	
AR Turnover	Penjualan bersih / Rata-rata Piutang	17.32	22.16	22.45	
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)	13.48	8.12	6.68	
EPS		102	146	152	
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	1.4	1.5	1.6	
	P BV = Harga saham / BVPS	1.009.81	792.99	633.00	

## Lampiran 45. Malindo Feedmill Tbk(MAIN)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Malindo Feedmill Tbk(MAIN)	ANALISIS KOMPARATIF								ANALISIS COMMON SIZE		
	2020	2021	2022	2020 → 2021		2021 → 2022		2020	2021	2022	
				Rp	%	Rp	%				
<b>ASET</b>											
<b>Aset Lancar</b>											
Kas dan setara kas	Rp177.544.265	Rp179.657.572	Rp477.398.404	Rp2.113.307	1.19%	Rp297.740.832	165.73%	3.80%	3.30%	8.31%	
Aset keuangan lancar lainnya	Rp0	Rp15.001.492	Rp26.169.361	Rp15.001.492	0.00%	Rp11.167.869	74.45%	0.00%	0.28%	0.46%	
<b>Piutang usaha</b>											
Pihak ketiga	Rp383.162.203	Rp488.600.707	Rp504.692.724	Rp105.438.504	27.52%	Rp16.092.017	3.29%	8.20%	8.99%	8.78%	
Pihak berelasi	Rp17.976.394	Rp16.503.157	Rp20.834.639	-Rp1.473.237	-8.20%	Rp4.331.482	26.25%	0.38%	0.30%	0.36%	
Piutang lainnya pihak ketiga	Rp1.655.069	Rp0	Rp0	-Rp1.655.069	-100.00%	Rp0	0.00%	0.04%	0.00%	0.00%	
Persediaan hewan ternak lancar	Rp415.950.568	Rp552.678.588	Rp519.953.194	Rp136.728.020	32.87%	-Rp32.725.394	-5.92%	8.90%	10.17%	9.05%	
Persediaan lancar lainnya	Rp885.721.470	Rp1.220.824.957	Rp959.592.758	Rp335.103.487	37.83%	-Rp261.232.199	-21.40%	18.95%	22.46%	16.70%	
Biaya dibayar dimuka lancar	Rp8.893.859	Rp0	Rp0	-Rp8.893.859	-100.00%	Rp0	0.00%	0.19%	0.00%	0.00%	
Uang muka lancar lainnya	Rp46.757.953	Rp112.835.338	Rp300.825.666	Rp66.077.385	141.32%	Rp187.990.328	166.61%	1.00%	2.08%	5.23%	
Klaim atas pengembalian pajak lancar	Rp52.171.661	Rp77.481.572	Rp142.722.563	Rp25.309.911	48.51%	Rp65.240.991	84.20%	1.12%	1.43%	2.48%	
<b>JUMLAH ASET LANCAR</b>	<b>Rp1.989.833.442</b>	<b>Rp2.663.583.383</b>	<b>Rp2.952.189.309</b>	<b>Rp673.749.941</b>	<b>33.86%</b>	<b>Rp288.605.926</b>	<b>10.84%</b>	<b>42.57%</b>	<b>48.99%</b>	<b>51.37%</b>	
<b>Aset tidak lancar</b>											
Uang muka tidak lancar atas pembelian aset tetap	Rp60.466.213	Rp105.259.312	Rp27.129.379	Rp44.793.099	74.08%	-Rp78.129.933	-74.23%	1.29%	1.94%	0.47%	
Biaya dibayar dimuka tidak lancar	Rp3.530.981	Rp8.980.653	Rp3.553.996	Rp5.449.672	154.34%	-Rp5.426.657	-60.43%	0.08%	0.17%	0.06%	
Aset pajak tangguhan	Rp171.657.595	Rp186.450.888	Rp208.842.188	Rp14.793.293	8.62%	Rp22.391.300	12.01%	3.67%	3.43%	3.63%	
Aset tetap	Rp2.437.268.696	Rp2.459.801.444	Rp2.538.986.813	Rp22.532.748	0.92%	Rp79.185.369	3.22%	52.14%	45.24%	44.18%	
Aset tidak lancar non-keuangan lainnya	Rp11.449.946	Rp12.669.530	Rp16.296.402	Rp1.219.584	10.65%	Rp3.626.872	28.63%	0.24%	0.23%	0.28%	
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp2.684.373.431</b>	<b>Rp2.773.161.827</b>	<b>Rp2.794.808.778</b>	<b>Rp88.788.396</b>	<b>3.31%</b>	<b>Rp21.646.951</b>	<b>0.78%</b>	<b>57.43%</b>	<b>51.01%</b>	<b>48.63%</b>	
<b>JUMLAH ASET</b>	<b>Rp4.674.206.873</b>	<b>Rp5.436.745.210</b>	<b>Rp5.746.998.087</b>	<b>Rp762.538.337</b>	<b>16.31%</b>	<b>Rp310.252.877</b>	<b>5.71%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	
<b>LIABILITAS DAN EKUITAS</b>											
<b>Liabilitas jangka pendek</b>											
Utang bank jangka pendek	Rp954.900.417	Rp1.295.779.567	Rp1.726.517.672	Rp340.879.150	35.70%	Rp430.738.105	33.24%	20.43%	23.83%	30.04%	
<b>Utang usaha</b>											
Pihak ketiga	Rp186.163.235	Rp180.981.679	Rp200.774.519	-Rp5.181.556	-2.78%	Rp19.792.840	10.94%	3.98%	3.33%	3.49%	
Pihak berelasi	Rp37.414.674	Rp99.066.296	Rp92.218.543	Rp61.651.622	164.78%	-Rp6.847.753	-6.91%	0.80%	1.82%	1.60%	
Utang lainnya pihak ketiga	Rp49.107.696	Rp70.635.156	Rp89.904.273	Rp21.527.460	43.84%	Rp19.269.117	27.28%	1.05%	1.30%	1.56%	
Beban akrual jangka pendek	Rp104.283.244	Rp133.519.525	Rp134.772.185	Rp29.236.281	28.04%	Rp1.252.660	0.94%	2.23%	2.46%	2.35%	
Liabilitas imbalan pasca kerja jangka	Rp7.466.826	Rp2.563.775	Rp3.380.084	-Rp4.903.051	-65.66%	Rp16.309	31.84%	0.16%	0.05%	0.06%	
Utang pajak	Rp9.393.863	Rp13.947.444	Rp7.093.501	Rp4.553.581	48.47%	-Rp6.853.943	-49.14%	0.20%	0.26%	0.12%	
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>											
Utang bank	Rp299.386.257	Rp316.886.667	Rp266.007.778	Rp17.500.410	5.85%	-Rp50.878.889	-16.06%	6.41%	5.83%	4.63%	
Liabilitas sewa pembiayaan	Rp3.508.045	Rp4.290.999	Rp1.822.221	Rp782.954	22.32%	-Rp2.468.778	-57.53%	0.08%	0.08%	0.03%	
Liabilitas keuangan derivatif jangka pendek	Rp8.517.623	Rp2.942.627	Rp2.398.987	-Rp5.574.996	-65.45%	-Rp543.640	-18.47%	0.18%	0.05%	0.04%	
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp1.660.141.880</b>	<b>Rp2.120.613.735</b>	<b>Rp2.524.889.763</b>	<b>Rp460.471.855</b>	<b>27.74%</b>	<b>Rp404.276.028</b>	<b>19.06%</b>	<b>35.52%</b>	<b>39.00%</b>	<b>43.93%</b>	
<b>Liabilitas jangka panjang</b>											
Utang pihak berelasi jangka panjang	Rp3.694.809	Rp3.694.809	Rp3.694.809	Rp0	0.00%	Rp0	0.00%	0.08%	0.07%	0.06%	
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>											
Utang bank	Rp707.061.111	Rp780.174.444	Rp714.166.666	Rp73.113.333	10.34%	-Rp66.007.778	-8.46%	15.13%	14.35%	12.43%	
Liabilitas kerjasama operasi	Rp161.574.074	Rp340.462.963	Rp319.351.852	Rp178.888.889	110.72%	-Rp21.111.111	-6.20%	3.46%	6.26%	5.56%	
Liabilitas sewa pembiayaan	Rp5.953.286	Rp7.600.208	Rp5.036.210	Rp1.646.922	27.66%	-Rp2.563.998	-33.74%	0.13%	0.14%	0.09%	
Kewajiban imbalan pasca kerja jangka panjang	Rp151.866.007	Rp136.159.218	Rp104.720.317	-Rp15.706.789	-10.34%	-Rp31.438.901	-23.09%	3.25%	2.50%	1.82%	
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp1.030.149.287</b>	<b>Rp1.268.091.642</b>	<b>Rp1.146.969.854</b>	<b>Rp237.942.355</b>	<b>23.10%</b>	<b>-Rp121.121.788</b>	<b>-9.55%</b>	<b>22.04%</b>	<b>23.32%</b>	<b>19.96%</b>	
<b>JUMLAH LIABILITAS</b>	<b>Rp2.690.291.167</b>	<b>Rp3.388.705.377</b>	<b>Rp3.671.859.617</b>	<b>Rp698.414.210</b>	<b>25.96%</b>	<b>Rp283.154.240</b>	<b>8.36%</b>	<b>57.56%</b>	<b>62.33%</b>	<b>63.89%</b>	
<b>Ekuitas</b>											
Saham biasa	Rp44.775.000	Rp44.775.000	Rp44.775.000	Rp0	0.00%	Rp0	0.00%	0.96%	0.82%	0.78%	
Tambahan modal disetor	Rp764.493.644	Rp765.667.143	Rp765.667.143	Rp1.173.499	0.15%	Rp0	0.00%	16.36%	14.08%	13.32%	
<b>Saldo laba (akumulasi kerugian)</b>											
Telah ditentukan penggunaannya	Rp16.600.000	Rp16.600.000	Rp16.600.000	Rp0	0.00%	Rp0	0.00%	0.36%	0.31%	0.29%	
Belum ditentukan penggunaannya	Rp1.160.069.729	Rp1.223.250.818	Rp1.250.298.681	Rp63.181.089	5.45%	Rp27.047.863	2.21%	24.82%	22.50%	21.76%	
Kepentingan non-pengendali	-Rp2.022.667	-Rp2.021.607	-Rp2.202.354	Rp1.060	-0.05%	-Rp180.747	8.94%	-0.04%	-0.04%	-0.04%	
<b>JUMLAH EKUITAS</b>	<b>Rp1.983.915.706</b>	<b>Rp2.048.271.354</b>	<b>Rp2.075.138.470</b>	<b>Rp64.355.648</b>	<b>3.24%</b>	<b>Rp26.867.116</b>	<b>1.31%</b>	<b>42.44%</b>	<b>37.67%</b>	<b>36.11%</b>	
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp4.674.206.873</b>	<b>Rp5.436.976.731</b>	<b>Rp5.746.998.087</b>	<b>Rp762.769.858</b>	<b>16.32%</b>	<b>Rp310.021.356</b>	<b>5.70%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	

LABA RUGI Malindo Feedmill Tbk(MAIN)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp7.000.570.412	Rp9.130.618.395	Rp11.101.647.275	Rp2.130.047.983	30.43%	Rp1.971.028.880	21.59%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp6.347.056.473	-Rp8.572.738.205	-Rp10.407.768.312	-Rp2.225.681.732	35.07%	-Rp1.835.030.107	21.41%	-90.66%	-93.89%	-93.75%
<b>LABA KOTOR</b>	<b>Rp653.513.939</b>	<b>Rp557.880.190</b>	<b>Rp693.878.963</b>	<b>-Rp95.633.749</b>	<b>-14.63%</b>	<b>Rp135.998.773</b>	<b>24.38%</b>	<b>9.34%</b>	<b>6.11%</b>	<b>6.25%</b>
Beban penjualan	-Rp180.379.046	-Rp191.520.757	-Rp251.539.676	-Rp11.141.711	6.18%	-Rp60.018.919	31.34%	-2.58%	-2.10%	-2.27%
Beban umum dan administrasi	-Rp273.014.167	-Rp279.263.854	-Rp277.375.432	-Rp6.249.687	2.29%	Rp1.888.422	-0.68%	-3.90%	-3.06%	-2.50%
Pendapatan keuangan	Rp317.433	Rp335.887	Rp359.910	Rp18.454	5.81%	Rp24.023	7.15%	0.00%	0.00%	0.00%
Beban keuangan	-Rp180.735.092	-Rp158.721.916	-Rp159.524.908	Rp22.013.176	-12.18%	-Rp802.992	0.51%	-2.58%	-1.74%	-1.44%
Pendapatan lainnya	Rp2.985.407	Rp10.819.446	Rp58.755.751	Rp7.834.039	262.41%	Rp47.936.305	443.06%	0.04%	0.12%	0.53%
Keuntungan (kerugian) lainnya	-Rp2.617.917	Rp136.728.020	-Rp32.725.394	Rp139.345.937	-5322.78%	-Rp169.453.414	-123.93%	-0.04%	1.50%	-0.29%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp20.070.557</b>	<b>Rp76.257.016</b>	<b>Rp31.829.214</b>	<b>Rp56.186.459</b>	<b>279.94%</b>	<b>-Rp44.427.802</b>	<b>-58.26%</b>	<b>0.29%</b>	<b>0.84%</b>	<b>0.29%</b>
Pendapatan (beban) pajak	-Rp59.023.599	-Rp15.880.531	-Rp5.611.557	Rp43.143.068	-73.09%	Rp10.268.974	-64.66%	-0.84%	-0.17%	-0.05%
<b>Laba(Rugi) Tahun Berjalan</b>	<b>-Rp38.953.042</b>	<b>Rp60.376.485</b>	<b>Rp26.217.657</b>	<b>Rp99.329.527</b>	<b>-255.00%</b>	<b>-Rp34.158.828</b>	<b>-56.58%</b>	<b>-0.56%</b>	<b>0.66%</b>	<b>0.24%</b>
PENGHASILAN KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali imbalan pascakerja	-Rp9.865.078	Rp3.551.511	Rp1.034.192	Rp13.416.589	-136.00%	-Rp2.517.319	-70.88%	-0.14%	0.04%	0.01%
Pajak penghasilan terkait	Rp1.994.897	-Rp745.847	-Rp225.133	-Rp2.740.744	-137.39%	Rp520.714	-69.82%	0.03%	-0.01%	0.00%
<b>Laba(Rugi) komprehensif lain tahun berjalan, setelah pajak</b>	<b>-Rp7.870.181</b>	<b>Rp2.805.664</b>	<b>Rp809.059</b>	<b>Rp10.675.845</b>	<b>-135.65%</b>	<b>-Rp1.996.605</b>	<b>-71.16%</b>	<b>-0.11%</b>	<b>0.03%</b>	<b>0.01%</b>
<b>berjalan</b>	<b>-Rp46.823.223</b>	<b>Rp63.182.149</b>	<b>Rp27.026.716</b>	<b>Rp110.005.372</b>	<b>-234.94%</b>	<b>-Rp36.155.433</b>	<b>-57.22%</b>	<b>-0.67%</b>	<b>0.69%</b>	<b>0.24%</b>
(Rugi)/laba tahun berjalan yang diatribusikan kepada:										
Pemilik Entitas Induk	-Rp38.838.675	Rp60.376.085	Rp26.239.995	Rp99.214.760	-255.45%	-Rp34.136.090	-56.54%	-0.55%	0.66%	0.24%
Keentingan nonpengendali	-Rp114.367	Rp400	-Rp22.338	Rp114.767	-100.35%	-Rp22.738	-5684.50%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>-Rp38.953.042</b>	<b>Rp60.376.485</b>	<b>Rp26.217.657</b>	<b>Rp99.329.527</b>	<b>-255.00%</b>	<b>-Rp34.158.828</b>	<b>-56.58%</b>	<b>-0.56%</b>	<b>0.66%</b>	<b>0.24%</b>
Jumlah (rugi)/laba komprehensif yang diatribusikan kepada:										
Pemilik Entitas Induk	-Rp46.706.015	Rp63.181.089	Rp27.047.863	Rp109.887.104	-235.27%	-Rp36.133.226	-57.19%	-0.67%	0.69%	0.24%
Keentingan nonpengendali	-Rp117.208	Rp1.060	-Rp21.147	Rp118.268	-100.90%	-Rp22.207	-2095.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>-Rp46.823.223</b>	<b>Rp63.182.149</b>	<b>Rp27.026.716</b>	<b>Rp110.005.372</b>	<b>-234.94%</b>	<b>-Rp36.155.433</b>	<b>-57.22%</b>	<b>-0.67%</b>	<b>0.69%</b>	<b>0.24%</b>
Laba per saham – dasar dan dilusian (nilai penuh)	-17	27	12	44	-258.82%	-15	-55.56%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN					
Rasio Keuangan	RUMUS	2020	2021	2022	
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.20	1.26	1.17	
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	1.989.833.441.47	2.663.583.382.42	2.952.189.308.62	
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.11	0.08	0.19	
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%	1.36	1.65	1.77	
Debt to Asset	Total Utang / Total Aset*100%	0.58	0.62	0.64	
<b>Profitabilitas</b>					
GPM	Laba Kotor / Penjualan bersih*100%	0.093	0.061	0.063	
NPM	Laba Bersih / Penjualan*100%	-0.006	0.007	0.002	
ROA	Laba Bersih / Total Aset*100%	-0.008	0.011	0.005	
ROE	Laba Bersih / Ekuitas *100%	-0.020	0.029	0.013	
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-6.21	-8.39	-10.18	
Assets Turnover	Penjualan Bersih / Total Aset	1.50	1.68	1.93	
AR Turnover	Penjualan bersih / Rata-rata Piutang	14.67	19.13	23.26	
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)	-43.53	24.81	40.83	
EPS		-17	27	12	
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	0.89	0.91	0.93	
	P BV = Harga saham / BVPS	835.05	732.31	528.63	

## Lampiran 46. Midi Utama Indonesia Tbk(MIDI)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Midi Utama Indonesia Tbk(MIDI)	ANALISIS KOMPARATIF								ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022	
				Rp	%	Rp	%				
<b>ASET</b>											
<b>Aset Lancar</b>											
Kas dan setara kas	Rp238.324	Rp243.492	Rp416.766	Rp5.168	2.17%	Rp173.274	71.16%	4.02%	3.85%	6.04%	
Piutang usaha											
Pihak ketiga	Rp375.644	Rp410.669	Rp364.816	Rp35.025	9.32%	-Rp45.853	-11.17%	6.34%	6.49%	5.28%	
Pihak berelasi	Rp22.242	Rp2.639	Rp3.690	-Rp19.603	-88.14%	Rp1.051	39.83%	0.38%	0.04%	0.05%	
Piutang lainnya											
Pihak ketiga	Rp21.964	Rp24.430	Rp30.848	Rp2.466	11.23%	Rp6.418	26.27%	0.37%	0.39%	0.45%	
Pihak berelasi	Rp2.001	Rp1.503	Rp38	-Rp498	-24.89%	-Rp1.465	-97.47%	0.03%	0.02%	0.00%	
Persediaan lancar lainnya	Rp1.496.826	Rp1.811.446	Rp2.007.569	Rp314.620	21.02%	Rp196.123	10.83%	25.27%	28.62%	29.07%	
Pajak dibayar dimuka lancar	Rp18.751	Rp188	Rp10.753	-Rp18.563	-99.00%	Rp10.565	5619.68%	0.32%	0.00%	0.16%	
Aset non-keuangan lancar lainnya	Rp29.767	Rp41.491	Rp39.378	Rp11.724	39.39%	-Rp2.113	-5.09%	0.50%	0.66%	0.57%	
<b>JUMLAH ASET LANCAR</b>	<b>Rp2.205.519</b>	<b>Rp2.535.858</b>	<b>Rp2.873.858</b>	<b>Rp330.339</b>	<b>14.98%</b>	<b>Rp338.000</b>	<b>13.33%</b>	<b>37.23%</b>	<b>40.06%</b>	<b>41.62%</b>	
<b>Aset tidak lancar</b>											
Uang muka tidak lancar atas pembelian aset tetap	Rp46.668	Rp43.729	Rp83.210	-Rp2.939	-6.30%	Rp39.481	90.29%	0.79%	0.69%	1.21%	
Aset pajak tangguhan	Rp63.795	Rp72.199	Rp82.678	Rp8.404	13.17%	Rp10.479	14.51%	1.08%	1.14%	1.20%	
Aset tetap	Rp3.514.008	Rp1.973.849	Rp2.149.807	-Rp1.540.159	-43.83%	Rp175.958	8.91%	59.32%	31.18%	31.13%	
Aset hak guna	Rp0	Rp1.593.392	Rp1.629.657	Rp1.593.392	0.00%	Rp36.265	2.28%	0.00%	25.17%	23.60%	
Beban tangguhan lainnya	Rp85.084	Rp98.629	Rp77.558	Rp13.545	15.92%	-Rp21.071	-21.36%	1.44%	1.56%	1.12%	
Aset tidak lancar non-keuangan lainnya	Rp8.619	Rp11.883	Rp8.380	Rp3.264	37.87%	-Rp3.503	-29.48%	0.15%	0.19%	0.12%	
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp3.718.174</b>	<b>Rp3.793.681</b>	<b>Rp4.031.290</b>	<b>Rp75.507</b>	<b>2.03%</b>	<b>Rp237.609</b>	<b>6.26%</b>	<b>62.77%</b>	<b>59.94%</b>	<b>58.38%</b>	
<b>JUMLAH ASET</b>	<b>Rp5.923.693</b>	<b>Rp6.329.539</b>	<b>Rp6.905.148</b>	<b>Rp405.846</b>	<b>6.85%</b>	<b>Rp575.609</b>	<b>9.09%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	
<b>LIABILITAS DAN EKUITAS</b>											
<b>Liabilitas jangka pendek</b>											
Utang bank jangka pendek	Rp809.000	Rp779.000	Rp446.000	-Rp30.000	-3.71%	-Rp333.000	-42.75%	13.66%	12.31%	6.46%	
Utang usaha											
Pihak ketiga	Rp1.360.786	Rp1.521.343	Rp1.688.217	Rp160.557	11.80%	Rp166.874	10.97%	22.97%	24.04%	24.45%	
Pihak berelasi	Rp13.146	Rp12.890	Rp17.412	-Rp256	-1.95%	Rp4.522	35.08%	0.22%	0.20%	0.25%	
Utang lainnya											
Pihak ketiga	Rp427.789	Rp608.454	Rp662.449	Rp180.665	42.23%	Rp53.995	8.87%	7.22%	9.61%	9.59%	
Pihak berelasi	Rp4.037	Rp4.317	Rp12.859	Rp280	6.94%	Rp8.542	197.87%	0.07%	0.07%	0.19%	
Liabilitas keuangan jangka pendek lainnya	Rp71.682	Rp99.561	Rp150.160	Rp27.879	38.89%	Rp50.599	50.82%	1.21%	1.57%	2.17%	
Beban akrual jangka pendek	Rp80.464	Rp70.007	Rp101.626	-Rp10.457	-13.00%	Rp31.619	45.17%	1.36%	1.11%	1.47%	
Liabilitas imbalan pasca kerja jangka pendek	Rp19.017	Rp44.856	Rp61.249	Rp25.839	135.87%	Rp16.393	36.55%	0.32%	0.71%	0.89%	
Utang pajak	Rp34.354	Rp37.755	Rp79.697	Rp3.401	9.90%	Rp41.942	111.09%	0.58%	0.60%	1.15%	
Pendapatan diterima dimuka jangka pendek	Rp58.894	Rp48.920	Rp193.325	-Rp9.974	-16.94%	Rp144.405	295.19%	0.99%	0.77%	2.80%	
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	Rp516.449	Rp464.834	Rp353.710	-Rp51.615	-9.99%	-Rp111.124	-23.91%	8.72%	7.34%	5.12%	
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp3.395.618</b>	<b>Rp3.691.937</b>	<b>Rp3.766.704</b>	<b>Rp296.319</b>	<b>8.73%</b>	<b>Rp74.767</b>	<b>2.03%</b>	<b>57.32%</b>	<b>58.33%</b>	<b>54.55%</b>	
<b>Liabilitas jangka panjang</b>											
Liabilitas jangka panjang atas utang bank	Rp724.494	Rp606.625	Rp765.766	-Rp117.869	-16.27%	Rp159.141	26.23%	12.23%	9.58%	11.09%	
Pendapatan diterima dimuka jangka panjang	Rp5.749	Rp8.167	Rp7.269	Rp2.418	42.06%	-Rp898	-11.00%	0.10%	0.13%	0.11%	
Kewajiban imbalan pasca kerja jangka panjang	Rp155.089	Rp88.490	Rp102.346	-Rp66.599	-42.94%	Rp13.856	15.66%	2.62%	1.40%	1.48%	
Liabilitas keuangan jangka panjang lainnya	Rp244.040	Rp266.676	Rp276.336	Rp22.636	9.28%	Rp9.660	3.62%	4.12%	4.21%	4.00%	
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp1.129.372</b>	<b>Rp969.958</b>	<b>Rp1.151.717</b>	<b>-Rp159.414</b>	<b>-14.12%</b>	<b>Rp181.759</b>	<b>18.74%</b>	<b>19.07%</b>	<b>15.32%</b>	<b>16.68%</b>	
<b>JUMLAH LIABILITAS</b>	<b>Rp4.524.990</b>	<b>Rp4.661.895</b>	<b>Rp4.918.421</b>	<b>Rp136.905</b>	<b>3.03%</b>	<b>Rp256.526</b>	<b>5.50%</b>	<b>76.39%</b>	<b>73.65%</b>	<b>71.23%</b>	
<b>Ekuitas</b>											
Saham biasa	Rp288.235	Rp288.235	Rp288.235	Rp0	0.00%	Rp0	0.00%	4.87%	4.55%	4.17%	
Tambahan modal disetor	Rp73.881	Rp73.881	Rp73.881	Rp0	0.00%	Rp0	0.00%	1.25%	1.17%	1.07%	
Komponen ekuitas lainnya	Rp52.764	Rp31.487	Rp34.028	-Rp21.277	-40.32%	Rp2.541	8.07%	0.89%	0.50%	0.49%	
Saldo laba (akumulasi kerugian)											
Telah ditentukan penggunaannya	Rp7.500	Rp8.500	Rp9.500	Rp1.000	13.33%	Rp1.000	11.76%	0.13%	0.13%	0.14%	
Belum ditentukan penggunaannya	Rp975.806	Rp1.265.008	Rp1.580.347	Rp289.202	29.64%	Rp315.339	24.93%	16.47%	19.99%	22.89%	
Kepentingan non-pengendali	Rp517	Rp533	Rp736	Rp16	3.09%	Rp203	38.09%	0.01%	0.01%	0.01%	
<b>JUMLAH EKUITAS</b>	<b>Rp1.398.703</b>	<b>Rp1.667.644</b>	<b>Rp1.986.727</b>	<b>Rp268.941</b>	<b>19.23%</b>	<b>Rp319.083</b>	<b>19.13%</b>	<b>23.61%</b>	<b>26.35%</b>	<b>28.77%</b>	
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp5.923.693</b>	<b>Rp6.329.539</b>	<b>Rp6.905.148</b>	<b>Rp405.846</b>	<b>6.85%</b>	<b>Rp575.609</b>	<b>9.09%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	

LABA RUGI Midi Utama Indonesia Tbk(MIDI)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp12.659.705	Rp13.584.036	Rp15.623.654	Rp924.331	7.30%	Rp2.039.618	15.01%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp9.509.097	-Rp10.161.821	-Rp11.670.324	-Rp652.724	6.86%	-Rp1.508.503	14.84%	-75.11%	-74.81%	-74.70%
<b>LABA KOTOR</b>	<b>Rp3.150.608</b>	<b>Rp3.422.215</b>	<b>Rp3.953.330</b>	<b>Rp271.607</b>	<b>8.62%</b>	<b>Rp531.115</b>	<b>15.52%</b>	<b>24.89%</b>	<b>25.19%</b>	<b>25.30%</b>
Beban penjualan	-Rp2.705.741	-Rp2.867.254	-Rp3.158.263	-Rp161.513	5.97%	-Rp291.009	10.15%	-21.37%	-21.11%	-20.21%
Beban umum dan administrasi	-Rp261.795	-Rp283.330	-Rp341.884	-Rp21.535	8.23%	-Rp58.554	20.67%	-2.07%	-2.09%	-2.19%
Pendapatan keuangan	Rp1.523	Rp1.599	Rp3.991	Rp76	4.99%	Rp2.392	149.59%	0.01%	0.01%	0.03%
Beban keuangan	-Rp190.093	-Rp156.476	-Rp135.481	Rp33.617	-17.68%	Rp20.995	-13.42%	-1.50%	-1.15%	-0.87%
Beban pajak final	Rp0	-Rp10.508	-Rp11.391	-Rp10.508	0.00%	-Rp883	8.40%	0.00%	-0.08%	-0.07%
Pendapatan lainnya	Rp281.953	Rp226.222	Rp196.103	-Rp55.731	-19.77%	-Rp30.119	-13.31%	2.23%	1.67%	1.26%
Beban lainnya	-Rp8.440	-Rp11.200	-Rp11.384	-Rp2.760	32.70%	-Rp184	1.64%	-0.07%	-0.08%	-0.07%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp268.015</b>	<b>Rp321.268</b>	<b>Rp495.021</b>	<b>Rp53.253</b>	<b>19.87%</b>	<b>Rp173.753</b>	<b>54.08%</b>	<b>2.12%</b>	<b>2.37%</b>	<b>3.17%</b>
Pendapatan (beban) pajak	-Rp67.742	-Rp51.574	-Rp95.900	Rp16.168	-23.87%	-Rp44.326	85.95%	-0.54%	-0.38%	-0.61%
<b>LABA TAHUN BERJALAN</b>	<b>Rp200.273</b>	<b>Rp269.694</b>	<b>Rp399.121</b>	<b>Rp69.421</b>	<b>34.66%</b>	<b>Rp129.427</b>	<b>47.99%</b>	<b>1.58%</b>	<b>1.99%</b>	<b>2.55%</b>
PENGHASILAN (RUGI) KOMPREHENSIF LAIN										
Pos - pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali keuntungan (kerugian) atas liabilitas imbalan kerja	Rp46.985	Rp5.000	Rp3.257	-Rp41.985	-89.36%	-Rp1.743	-34.86%	0.37%	0.04%	0.02%
Pajak penghasilan terkait	-Rp8.448	-Rp1.099	-Rp716	Rp7.349	-86.99%	Rp383	-34.85%	-0.07%	-0.01%	0.00%
<b>PENGHASILAN (RUGI) KOMPREHENSIF LAIN</b>	<b>Rp38.537</b>	<b>Rp3.901</b>	<b>Rp2.541</b>	<b>-Rp34.636</b>	<b>-89.88%</b>	<b>-Rp1.360</b>	<b>-34.86%</b>	<b>0.30%</b>	<b>0.03%</b>	<b>0.02%</b>
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp238.810</b>	<b>Rp273.595</b>	<b>Rp401.662</b>	<b>Rp34.785</b>	<b>14.57%</b>	<b>Rp128.067</b>	<b>46.81%</b>	<b>1.89%</b>	<b>2.01%</b>	<b>2.57%</b>
(Rugi)/laba tahun berjalan yang diatribusikan kepada:										
Pemilik Entitas Induk	Rp200.272	Rp269.687	Rp398.918	Rp69.415	34.66%	Rp129.231	47.92%	1.58%	1.99%	2.55%
Kepentingan nonpengendali	Rp1	Rp7	Rp203	Rp6	600.00%	Rp196	2800.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>Rp200.273</b>	<b>Rp269.694</b>	<b>Rp399.121</b>	<b>Rp69.421</b>	<b>34.66%</b>	<b>Rp129.427</b>	<b>47.99%</b>	<b>1.58%</b>	<b>1.99%</b>	<b>2.55%</b>
Jumlah (rugi)/laba komprehensif yang diatribusikan kepada:										
Pemilik Entitas Induk	Rp238.802	Rp273.587	Rp401.459	Rp34.785	14.57%	Rp127.872	46.74%	1.89%	2.01%	2.57%
Kepentingan nonpengendali	Rp8	Rp8	Rp203	Rp0	0.00%	Rp195	2437.50%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>Rp238.810</b>	<b>Rp273.595</b>	<b>Rp401.662</b>	<b>Rp34.785</b>	<b>14.57%</b>	<b>Rp128.067</b>	<b>46.81%</b>	<b>1.89%</b>	<b>2.01%</b>	<b>2.57%</b>
Laba per Saham yang diatribusikan kepada Pemilik entitas induk(Rupiah penuh)	69.48	93.56	138.4	24.08	34.66%	44.84	47.93%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.65	0.69	0.76
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	2.205.518.56	2.535.857.51	2.873.857.47
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.07	0.07	0.11
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	3.24	2.80	2.48
Debt to Asset	Total Utang / Total Aset*100%	0.76	0.74	0.71
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.25	0.25	0.25
NPM	Laba Bersih / Penjualan*100%	0.02	0.02	0.03
ROA	Laba Bersih / Total Aset*100%	0.03	0.04	0.06
ROE	Laba Bersih / Ekuitas *100%	0.14	0.16	0.20
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-7.87	-8.41	-9.66
Assets Turnover	Penjualan Bersih / Total Aset	2.14	2.15	2.26
AR Turnover	Penjualan bersih / Rata-rata Piutang	32.19	34.54	39.73
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	27.71	23.62	21.46
EPS		69.48	93.56	138.4
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	0.0005	0.0006	0.0007
	P BV = Harga saham / BVPS	3.966.910.43	3.819.760.17	4.308.890.15

## Lampiran 47. Multi Bintang Indonesia Tbk(MLBI)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Multi Bintang Indonesia Tbk(MLBI)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp633.253	Rp638.197	Rp842.329	Rp4.944	0.78%	Rp204.132	31.99%	21.78%	21.84%	24.96%
Aset keuangan derivatif lancar	Rp1.858	Rp0	Rp1.502	-Rp1.858	-100.00%	Rp1.502	0.00%	0.06%	0.00%	0.04%
<b>Piutang usaha</b>										
Pihak ketiga	Rp336.035	Rp327.812	Rp445.676	-Rp8.223	-2.45%	Rp117.864	35.95%	11.56%	11.22%	13.21%
Pihak berelasi	Rp738	Rp1.387	Rp1.261	Rp649	87.94%	-Rp126	-9.08%	0.03%	0.05%	0.04%
Persediaan lancar lainnya	Rp171.037	Rp208.324	Rp267.023	Rp37.287	21.80%	Rp68.699	28.18%	5.88%	7.13%	7.91%
Biaya dibayar dimuka lancar	Rp36.658	Rp38.549	Rp55.252	Rp1.891	5.16%	Rp16.703	43.33%	1.26%	1.32%	1.64%
Pajak dibayar dimuka lancar	Rp1.656	Rp0	Rp0	-Rp1.656	-100.00%	Rp0	0.00%	0.06%	0.00%	0.00%
Aset non-keuangan lancar lainnya	Rp8.026	Rp26.843	Rp36.214	Rp18.817	234.45%	Rp9.371	34.91%	0.28%	0.92%	1.07%
<b>JUMLAH ASET LANCAR</b>	<b>Rp1.189.261</b>	<b>Rp1.241.112</b>	<b>Rp1.649.257</b>	<b>Rp51.851</b>	<b>4.36%</b>	<b>Rp408.145</b>	<b>32.89%</b>	<b>40.90%</b>	<b>42.47%</b>	<b>48.87%</b>
<b>Aset tidak lancar</b>										
Aset pajak tangguhan	Rp93.039	Rp97.462	Rp140.780	Rp4.423	4.75%	Rp43.318	44.45%	3.20%	3.34%	4.17%
Aset tetap	Rp1.479.447	Rp1.406.550	Rp1.468.317	-Rp72.897	-4.93%	Rp61.767	4.39%	50.89%	48.14%	43.51%
Klaim atas pengembalian pajak tidak lancar	Rp103.036	Rp130.297	Rp61.972	Rp27.261	26.46%	-Rp68.325	-52.44%	3.54%	4.46%	1.84%
Aset tidak lancar non-keuangan lainnya	Rp42.642	Rp46.596	Rp54.176	Rp3.954	9.27%	Rp7.580	16.27%	1.47%	1.59%	1.61%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp1.718.164</b>	<b>Rp1.680.905</b>	<b>Rp1.725.245</b>	<b>-Rp37.259</b>	<b>-2.17%</b>	<b>Rp44.340</b>	<b>2.64%</b>	<b>59.10%</b>	<b>57.53%</b>	<b>51.13%</b>
<b>JUMLAH ASET</b>	<b>Rp2.907.425</b>	<b>Rp2.922.017</b>	<b>Rp3.374.502</b>	<b>Rp14.592</b>	<b>0.50%</b>	<b>Rp452.485</b>	<b>15.49%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp300.000	Rp100.000	Rp100.000	-Rp200.000	-66.67%	Rp0	0.00%	10.32%	3.42%	2.96%
<b>Utang usaha</b>										
Pihak ketiga	Rp172.781	Rp192.638	Rp266.951	Rp19.857	11.49%	Rp74.313	38.58%	5.94%	6.59%	7.91%
Pihak berelasi	Rp1.470	Rp0	Rp2.114	-Rp1.470	-100.00%	Rp2.114	0.00%	0.05%	0.00%	0.06%
Utang lainnya pihak ketiga	Rp0	Rp300.000	Rp300.000	Rp300.000	0.00%	Rp0	0.00%	0.00%	10.27%	8.89%
Beban akrual jangka pendek	Rp625.917	Rp824.106	Rp1.113.220	Rp198.189	31.66%	Rp289.114	35.08%	21.53%	28.20%	32.99%
Utang pajak	Rp60.308	Rp124.748	Rp200.434	Rp64.440	106.85%	Rp75.686	60.67%	2.07%	4.27%	5.94%
Uang jaminan jangka pendek	Rp172.182	Rp129.554	Rp155.795	-Rp42.628	-24.76%	Rp26.241	20.25%	5.92%	4.43%	4.62%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	Rp5.463	Rp11.305	Rp16.243	Rp5.842	106.94%	Rp4.938	43.68%	0.19%	0.39%	0.48%
Liabilitas keuangan derivatif jangka pendek	Rp320	Rp349	Rp20	Rp29	9.06%	-Rp329	-94.27%	0.01%	0.01%	0.00%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp1.338.441</b>	<b>Rp1.682.700</b>	<b>Rp2.154.777</b>	<b>Rp344.259</b>	<b>25.72%</b>	<b>Rp472.077</b>	<b>28.05%</b>	<b>46.04%</b>	<b>57.59%</b>	<b>63.85%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp96.961	Rp95.648	Rp100.070	-Rp1.313	-1.35%	Rp4.422	4.62%	3.33%	3.27%	2.97%
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	Rp20.528	Rp27.449	Rp24.853	Rp6.921	33.71%	-Rp2.596	-9.46%	0.71%	0.94%	0.74%
Kewajiban imbalan pasca kerja jangka panjang	Rp12.419	Rp7.177	Rp6.892	-Rp5.242	-42.21%	-Rp285	-3.97%	0.43%	0.25%	0.20%
Liabilitas non-keuangan jangka panjang	Rp5.670	Rp9.886	Rp14.635	Rp4.216	74.36%	Rp4.749	48.04%	0.20%	0.34%	0.43%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp135.578</b>	<b>Rp140.160</b>	<b>Rp146.450</b>	<b>Rp4.582</b>	<b>3.38%</b>	<b>Rp6.290</b>	<b>4.49%</b>	<b>4.66%</b>	<b>4.80%</b>	<b>4.34%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp1.474.019</b>	<b>Rp1.822.860</b>	<b>Rp2.301.227</b>	<b>Rp348.841</b>	<b>23.67%</b>	<b>Rp478.367</b>	<b>26.24%</b>	<b>50.70%</b>	<b>62.38%</b>	<b>68.19%</b>
<b>Ekuitas</b>										
Saham biasa	Rp21.070	Rp21.070	Rp21.070	Rp0	0.00%	Rp0	0.00%	0.72%	0.72%	0.62%
Tambahan modal disetor	Rp1.802	Rp1.802	Rp1.802	Rp0	0.00%	Rp0	0.00%	0.06%	0.06%	0.05%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp26	Rp36	Rp46	Rp10	38.46%	Rp10	27.78%	0.00%	0.00%	0.00%
Belum ditentukan penggunaannya	Rp1.410.082	Rp1.075.743	Rp1.049.739	-Rp334.339	-23.71%	-Rp26.004	-2.42%	48.50%	36.82%	31.11%
Kepentingan non-pengendali	Rp426	Rp506	Rp618	Rp80	18.78%	Rp112	22.13%	0.01%	0.02%	0.02%
<b>JUMLAH EKUITAS</b>	<b>Rp1.433.406</b>	<b>Rp1.099.157</b>	<b>Rp1.073.275</b>	<b>-Rp334.249</b>	<b>-23.32%</b>	<b>-Rp25.882</b>	<b>-2.35%</b>	<b>49.30%</b>	<b>37.62%</b>	<b>31.81%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp2.907.425</b>	<b>Rp2.922.017</b>	<b>Rp3.374.502</b>	<b>Rp14.592</b>	<b>0.50%</b>	<b>Rp452.485</b>	<b>15.49%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Multi Bintang Indonesia Tbk(MLBI)				ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp1.985.009	Rp2.473.681	Rp3.114.907	Rp488.672	24.62%	Rp641.226	25.92%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp1.044.783	-Rp1.111.984	-Rp1.191.216	-Rp67.201	6.43%	-Rp79.232	7.13%	-52.63%	-44.95%	-38.24%
<b>LABA KOTOR</b>	<b>Rp940.226</b>	<b>Rp1.361.697</b>	<b>Rp1.923.691</b>	<b>Rp421.471</b>	<b>44.83%</b>	<b>Rp561.994</b>	<b>41.27%</b>	<b>47.37%</b>	<b>55.05%</b>	<b>61.76%</b>
Beban penjualan	-Rp257.864	-Rp293.851	-Rp431.604	-Rp35.987	13.96%	-Rp137.753	46.88%	-12.99%	-11.88%	-13.86%
Beban umum dan administrasi	-Rp191.970	-Rp195.147	-Rp227.798	-Rp3.177	1.65%	-Rp32.651	16.73%	-9.67%	-7.89%	-7.31%
Pendapatan keuangan	Rp27.272	Rp12.864	Rp11.062	-Rp14.408	-52.83%	-Rp1.802	-14.01%	1.37%	0.52%	0.36%
Beban keuangan	-Rp63.650	-Rp25.835	-Rp21.959	Rp37.815	-59.41%	Rp3.876	-15.00%	-3.21%	-1.04%	-0.70%
Pendapatan lainnya	Rp0	Rp26.391	Rp0	Rp26.391	0.00%	-Rp26.391	-100.00%	0.00%	1.07%	0.00%
Beban lainnya	-Rp62.605	-Rp2.844	-Rp7.390	Rp59.761	-95.46%	-Rp4.546	159.85%	-3.15%	-0.11%	-0.24%
Keuntungan (kerugian) lainnya	Rp5.061	-Rp5.494	Rp485	-Rp10.555	-208.56%	Rp5.979	-108.83%	0.25%	-0.22%	0.02%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp396.470</b>	<b>Rp877.781</b>	<b>Rp1.246.487</b>	<b>Rp481.311</b>	<b>121.40%</b>	<b>Rp368.706</b>	<b>42.00%</b>	<b>19.97%</b>	<b>35.48%</b>	<b>40.02%</b>
Pendapatan (beban) pajak	-Rp110.853	-Rp211.931	-Rp321.581	-Rp101.078	91.18%	-Rp109.650	51.74%	-5.58%	-8.57%	-10.32%
<b>LABA(RUGI) TAHUN BERJALAN</b>	<b>Rp285.617</b>	<b>Rp665.850</b>	<b>Rp924.906</b>	<b>Rp380.233</b>	<b>133.13%</b>	<b>Rp259.056</b>	<b>38.91%</b>	<b>14.39%</b>	<b>26.92%</b>	<b>29.69%</b>
PENGHASILAN KOMPREHENSIF LAIN										
Pos-pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali liabilitas imbalan pasti	Rp3.781	Rp1.044	Rp669	-Rp2.737	-72.39%	-Rp475	-45.50%	0.19%	0.04%	0.02%
Pajak atas penghasilan komprehensif lain	-Rp756	-Rp230	-Rp125	Rp526	-69.58%	Rp105	-45.65%	-0.04%	-0.01%	0.00%
<b>JUMLAH PENGHASILAN KOMPREHENSIF LAIN</b>	<b>Rp3.025</b>	<b>Rp814</b>	<b>Rp444</b>	<b>-Rp2.211</b>	<b>-73.09%</b>	<b>-Rp370</b>	<b>-45.45%</b>	<b>0.15%</b>	<b>0.03%</b>	<b>0.01%</b>
<b>TOTAL PENGHASILAN KOMPREHENSIF</b>	<b>Rp288.642</b>	<b>Rp666.664</b>	<b>Rp925.350</b>	<b>Rp378.022</b>	<b>130.97%</b>	<b>Rp258.686</b>	<b>38.80%</b>	<b>14.54%</b>	<b>26.95%</b>	<b>29.71%</b>
JUMLAH LABA (RUGI) BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp285.666	Rp665.682	Rp924.767	Rp380.016	133.03%	Rp259.085	38.92%	14.39%	26.91%	29.69%
Kepentingan nonpengendali	-Rp49	Rp168	Rp139	Rp217	-442.86%	-Rp29	-17.26%	0.00%	0.01%	0.00%
<b>TOTAL</b>	<b>Rp285.617</b>	<b>Rp665.850</b>	<b>Rp924.906</b>	<b>Rp380.233</b>	<b>133.13%</b>	<b>Rp259.056</b>	<b>38.91%</b>	<b>14.39%</b>	<b>26.92%</b>	<b>29.69%</b>
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp288.690	Rp666.496	Rp925.211	Rp377.806	130.87%	Rp258.715	38.82%	14.54%	26.94%	29.70%
Kepentingan nonpengendali	-Rp48	Rp168	Rp139	Rp216	-450.00%	-Rp29	-17.26%	0.00%	0.01%	0.00%
<b>TOTAL</b>	<b>Rp288.642</b>	<b>Rp666.664</b>	<b>Rp925.350</b>	<b>Rp378.022</b>	<b>130.97%</b>	<b>Rp258.686</b>	<b>38.80%</b>	<b>14.54%</b>	<b>26.95%</b>	<b>29.71%</b>
Laba dasar per saham (dalam nilai penuh)	136	316	439	180	132.35%	123	38.92%	0.01%	0.01%	0.01%

ANALISIS LAPORAN KEUANGAN					
Rasio Keuangan		RUMUS	2020	2021	2022
<b>Likuiditas</b>					
Current Ratio		Aktiva Lancar / Hutang Lancar *100%	0.89	0.74	0.77
Quick Ratio		Aktiva Lancar - Persediaan / Hutang Lancar *100%	1.189.260.87	1.241.111.88	1.649.256.88
Cash Ratio		Kas dan Setara kas / Hutang Lancar*100%	0.47	0.38	0.39
<b>Solvabilitas</b>					
Debt to Equity		Total Utang / Ekuitas *100%	1.03	1.66	2.14
Debt to Asset		Total Utang / Total Aset*100%	0.51	0.62	0.68
<b>Profitabilitas</b>					
GPM		Laba Kotor / Penjualan bersih*100%	0.47	0.55	0.62
NPM		Laba Bersih / Penjualan*100%	0.14	0.27	0.30
ROA		Laba Bersih / Total Aset*100%	0.10	0.23	0.27
ROE		Laba Bersih / Ekuitas *100%	0.20	0.61	0.86
<b>Aktivitas</b>					
Inventory Turnover		HPP / Rata-rata Persediaan*100%	-4.85	-5.16	-5.53
Assets Turnover		Penjualan Bersih / Total Aset	0.68	0.85	0.92
AR Turnover		Penjualan bersih / Rata-rata Piutang	5.35	6.67	8.40
<b>Valuasi Pasar</b>					
PER		Harga saham per lembar / Earnings per Share (EPS)	71.32	24.68	20.39
EPS			136	316	439
Market to Book Value (MBV)		BVPS =Total Ekuitas / Jumlah Saham Beredar	0.00068	0.00052	0.00051
		P BV = Harga saham / BVPS	14.258.277.14	14.952.004.13	17.570.194.03

Lampiran 48. Matahari Putra Prima Tbk(MPPA)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Matahari Putra Prima Tbk(MPPA)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp299.805	Rp752.587	Rp320.493	Rp452.782	151.03%	-Rp432.094	-57.41%	6.65%	16.18%	8.47%
<b>Piutang usaha</b>										
Pihak ketiga	Rp29.125	Rp25.092	Rp36.547	-Rp4.033	-13.85%	Rp11.455	45.65%	0.65%	0.54%	0.97%
Pihak berelasi	Rp3.022	Rp4.159	Rp1.736	Rp1.137	37.62%	-Rp2.423	-58.26%	0.07%	0.09%	0.05%
Piutang lainnya pihak ketiga	Rp161.063	Rp175.284	Rp213.292	Rp14.221	8.83%	Rp38.008	21.68%	3.57%	3.77%	5.64%
Persediaan lancar lainnya	Rp964.503	Rp1.051.099	Rp927.806	Rp86.596	8.98%	-Rp123.293	-11.73%	21.38%	22.60%	24.51%
Biaya dibayar dimuka lancar	Rp28.622	Rp18.179	Rp16.213	-Rp10.443	-36.49%	-Rp1.966	-10.81%	0.63%	0.39%	0.43%
Pajak dibayar dimuka lancar	Rp43.151	Rp28.395	Rp17.489	-Rp14.756	-34.20%	-Rp10.906	-38.41%	0.96%	0.61%	0.46%
Aset non-keuangan lancar lainnya	Rp5.975	Rp8.482	Rp9.733	Rp2.507	41.96%	Rp1.251	14.75%	0.13%	0.18%	0.26%
<b>JUMLAH ASET LANCAR</b>	<b>Rp1.535.266</b>	<b>Rp2.063.277</b>	<b>Rp1.543.309</b>	<b>Rp528.011</b>	<b>34.39%</b>	<b>-Rp519.968</b>	<b>-25.20%</b>	<b>34.04%</b>	<b>44.37%</b>	<b>40.78%</b>
<b>Aset tidak lancar</b>										
Uang muka tidak lancar lainnya	Rp174.732	Rp156.664	Rp157.067	-Rp18.068	-10.34%	Rp403	0.26%	3.87%	3.37%	4.15%
Aset keuangan tidak lancar lainnya	Rp16.071	Rp12.880	Rp10.641	-Rp3.191	-19.86%	-Rp2.239	-17.38%	0.36%	0.28%	0.28%
Aset pajak tangguhan	Rp411.517	Rp386.201	Rp354.465	-Rp25.316	-6.15%	-Rp31.736	-8.22%	9.12%	8.30%	9.37%
<b>Aset tetap</b>										
Aset takberwujud selain goodwill	Rp2.306.749	Rp1.992.855	Rp1.681.279	-Rp313.894	-13.61%	-Rp311.576	-15.63%	51.14%	42.85%	44.42%
Aset tidak lancar non-keuangan lainnya	Rp2.315	Rp864	Rp54	-Rp1.451	-62.68%	-Rp810	-93.75%	0.05%	0.02%	0.00%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp2.975.245</b>	<b>Rp2.587.211</b>	<b>Rp2.241.562</b>	<b>-Rp388.034</b>	<b>-13.04%</b>	<b>-Rp345.649</b>	<b>-13.36%</b>	<b>65.96%</b>	<b>55.63%</b>	<b>59.22%</b>
<b>JUMLAH ASET</b>	<b>Rp4.510.511</b>	<b>Rp4.650.488</b>	<b>Rp3.784.871</b>	<b>Rp139.977</b>	<b>3.10%</b>	<b>-Rp865.617</b>	<b>-18.61%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas ianaka pendek</b>										
Utang bank jangka pendek	Rp960.000	Rp550.000	Rp475.000	-Rp410.000	-42.71%	-Rp75.000	-13.64%	21.28%	13.98%	15.48%
Utang usaha pihak ketiga	Rp836.691	Rp950.805	Rp888.063	Rp114.114	13.64%	-Rp62.742	-6.60%	18.55%	24.17%	28.94%
Liabilitas keuangan jangka pendek lainnya	Rp184.687	Rp142.277	Rp138.311	-Rp42.410	-22.96%	-Rp3.966	-2.79%	4.09%	3.62%	4.51%
Beban akrual jangka pendek	Rp344.995	Rp375.866	Rp385.866	Rp30.871	8.95%	Rp10.000	2.66%	7.65%	9.55%	12.58%
Liabilitas imbalan pasca kerja jangka pendek	Rp133.473	Rp120.215	Rp66.534	-Rp13.258	-9.93%	-Rp53.681	-44.65%	2.96%	3.06%	2.17%
Utang pajak	Rp17.494	Rp13.044	Rp38.622	-Rp4.450	-25.44%	Rp25.578	196.09%	0.39%	0.33%	1.26%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	Rp201.379	Rp244.025	Rp262.382	Rp42.646	21.18%	Rp18.357	7.52%	4.46%	6.20%	8.55%
Liabilitas non-keuangan jangka pendek lainnya	Rp84.380	Rp46.252	Rp44.094	-Rp38.128	-45.19%	-Rp2.158	-4.67%	1.87%	1.18%	1.44%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp2.763.099</b>	<b>Rp2.442.484</b>	<b>Rp2.298.872</b>	<b>-Rp320.615</b>	<b>-11.60%</b>	<b>-Rp143.612</b>	<b>-5.88%</b>	<b>61.26%</b>	<b>62.08%</b>	<b>74.92%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun										
Utang bank	Rp0	Rp250.000	Rp205.000	Rp250.000	0.00%	-Rp45.000	-18.00%	0.00%	6.35%	6.68%
Liabilitas sewa pembiayaan	Rp1.240.153	Rp1.109.269	Rp930.142	-Rp130.884	-10.55%	-Rp179.127	-16.15%	27.49%	28.20%	30.31%
Kewajiban imbalan pasca kerja jangka panjang	Rp321.270	Rp260.380	Rp181.128	-Rp60.890	-18.95%	-Rp79.252	-30.44%	7.12%	6.62%	5.90%
Liabilitas non-keuangan jangka panjang	Rp1.255	Rp3.950	Rp3.712	Rp2.695	214.74%	-Rp238	-6.03%	0.03%	0.10%	0.12%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp1.562.678</b>	<b>Rp1.623.599</b>	<b>Rp1.319.982</b>	<b>-Rp60.921</b>	<b>3.90%</b>	<b>-Rp303.617</b>	<b>-18.70%</b>	<b>34.65%</b>	<b>41.27%</b>	<b>43.02%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp4.325.777</b>	<b>Rp4.066.083</b>	<b>Rp3.618.854</b>	<b>-Rp259.694</b>	<b>-6.00%</b>	<b>-Rp447.229</b>	<b>-11.00%</b>	<b>95.90%</b>	<b>103.35%</b>	<b>117.94%</b>
<b>Ekuitas</b>										
Saham biasa	Rp376.457	Rp376.457	Rp376.457	Rp0	0.00%	Rp0	0.00%	8.35%	9.57%	12.27%
Tambahan modal disetor	Rp1.468.095	Rp1.468.095	Rp1.468.095	Rp0	0.00%	Rp0	0.00%	32.55%	37.32%	47.84%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp36.000	Rp36.000	Rp36.000	Rp0	0.00%	Rp0	0.00%	0.80%	0.92%	1.17%
Belum ditentukan penggunaannya	-Rp1.695.855	-Rp2.012.562	-Rp2.430.951	-Rp316.707	18.68%	-Rp418.389	20.79%	-37.60%	-51.16%	-79.22%
Kepentingan non-pengendali	Rp37	Rp37	Rp38	Rp0	0.00%	Rp1	2.70%	0.00%	0.00%	0.00%
<b>JUMLAH EKUITAS</b>	<b>Rp184.734</b>	<b>-Rp131.973</b>	<b>-Rp550.361</b>	<b>-Rp316.707</b>	<b>-171.44%</b>	<b>-Rp418.388</b>	<b>317.03%</b>	<b>4.10%</b>	<b>-3.35%</b>	<b>-17.94%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp4.510.511</b>	<b>Rp3.934.110</b>	<b>Rp3.068.493</b>	<b>-Rp576.401</b>	<b>-12.78%</b>	<b>-Rp865.617</b>	<b>-22.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Matahari Putra Prima Tbk(MPPA)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp6.746.594	Rp6.655.222	Rp7.017.530	-Rp91.372	-1.35%	Rp362.308	5.44%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp5.439.936	-Rp5.458.528	-Rp5.735.720	-Rp18.592	0.34%	-Rp277.192	5.08%	-80.63%	-82.02%	-81.73%
<b>LABA KOTOR</b>	<b>Rp1.306.658</b>	<b>Rp1.196.694</b>	<b>Rp1.281.810</b>	<b>-Rp109.964</b>	<b>-8.42%</b>	<b>Rp85.116</b>	<b>7.11%</b>	<b>19.37%</b>	<b>17.98%</b>	<b>18.27%</b>
Beban penjualan	-Rp279.376	-Rp207.382	-Rp317.220	Rp71.994	-25.77%	-Rp109.838	52.96%	-4.14%	-3.12%	-4.52%
Beban umum dan administrasi	-Rp1.248.512	-Rp1.118.357	-Rp1.208.477	Rp130.155	-10.42%	-Rp88.120	7.88%	-18.51%	-16.80%	-17.19%
Pendapatan keuangan	Rp6.338	Rp0	Rp0	-Rp6.338	-100.00%	Rp0	0.00%	0.09%	0.00%	0.00%
Pendapatan bunga	Rp0	Rp5.255	Rp4.920	Rp5.255	0.00%	-Rp335	-6.37%	0.00%	0.08%	0.07%
Beban keuangan	-Rp273.757	-Rp251.881	-Rp191.010	Rp21.876	-7.99%	Rp60.871	-24.17%	-4.06%	-3.78%	-2.72%
Pendapatan lainnya	Rp78.037	Rp65.324	Rp69.444	-Rp12.713	-16.29%	Rp4.120	6.31%	1.16%	0.98%	0.99%
Keuntungan (kerugian) lainnya	Rp2.925	-Rp4.568	-Rp38.499	-Rp7.493	-256.17%	-Rp33.931	742.80%	0.04%	-0.07%	-0.55%
<b>RUGI SEBELUM PAJAK PENGHASILAN</b>	<b>-Rp407.687</b>	<b>-Rp314.915</b>	<b>-Rp397.032</b>	<b>Rp92.772</b>	<b>-22.76%</b>	<b>-Rp82.117</b>	<b>26.08%</b>	<b>-6.04%</b>	<b>-4.73%</b>	<b>-5.66%</b>
Pendapatan (beban) pajak	Rp2.380	-Rp22.633	-Rp32.602	-Rp25.013	-1050.97%	-Rp9.969	44.05%	0.04%	-0.34%	-0.46%
<b>RUGI TAHUN BERJALAN</b>	<b>-Rp405.307</b>	<b>-Rp337.548</b>	<b>-Rp429.634</b>	<b>Rp67.759</b>	<b>-16.72%</b>	<b>-Rp92.086</b>	<b>27.28%</b>	<b>-6.01%</b>	<b>-5.07%</b>	<b>-6.12%</b>
PENGHASILAN (RUGI) KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Keuntungan (kerugian) program imbalan p	Rp76.103	Rp26.719	Rp14.418	-Rp49.384	-64.89%	-Rp12.301	-46.04%	1.13%	0.40%	0.21%
Pajak penghasilan atas keuntungan (kerugian) program imbalan pasti	-Rp16.743	-Rp5.878	-Rp3.172	Rp10.865	-64.89%	Rp2.706	-46.04%	-0.25%	-0.09%	-0.05%
<b>JUMLAH PENGHASILAN (RUGI)</b>	<b>Rp59.360</b>	<b>Rp20.841</b>	<b>Rp11.246</b>	<b>-Rp38.519</b>	<b>-64.89%</b>	<b>-Rp9.595</b>	<b>-46.04%</b>	<b>0.88%</b>	<b>0.31%</b>	<b>0.16%</b>
<b>RUGI TAHUN BERJALAN</b>	<b>-Rp345.947</b>	<b>-Rp316.707</b>	<b>-Rp418.388</b>	<b>Rp29.240</b>	<b>-8.45%</b>	<b>-Rp101.681</b>	<b>32.11%</b>	<b>-5.13%</b>	<b>-4.76%</b>	<b>-5.96%</b>
PENGHASILAN (RUGI) KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Keuntungan (kerugian) program imbalan p	Rp76.103	Rp26.719	Rp14.418	-Rp49.384	-64.89%	-Rp12.301	-46.04%	1.13%	0.40%	0.21%
Pajak penghasilan atas keuntungan (kerugian) program imbalan pasti	-Rp16.743	-Rp5.878	-Rp3.172	Rp10.865	-64.89%	Rp2.706	-46.04%	-0.25%	-0.09%	-0.05%
<b>JUMLAH PENGHASILAN (RUGI)</b>	<b>Rp59.360</b>	<b>Rp20.841</b>	<b>Rp11.246</b>	<b>-Rp38.519</b>	<b>-64.89%</b>	<b>-Rp9.595</b>	<b>-46.04%</b>	<b>0.88%</b>	<b>0.31%</b>	<b>0.16%</b>
<b>RUGI TAHUN BERJALAN</b>	<b>-Rp345.947</b>	<b>-Rp316.707</b>	<b>-Rp418.388</b>	<b>Rp29.240</b>	<b>-8.45%</b>	<b>-Rp101.681</b>	<b>32.11%</b>	<b>-5.13%</b>	<b>-4.76%</b>	<b>-5.96%</b>
Rugi Tahun Berjalan yang Dapat Diatribusikan kepada:										
Pemilik Entitas Induk	-Rp405.310	-Rp337.548	-Rp429.635	Rp67.762	-16.72%	-Rp92.087	27.28%	-6.01%	-5.07%	-6.12%
Kepentingan nonpengendali	Rp3	Rp0	Rp1	-Rp3	-100.00%	Rp1	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>-Rp405.307</b>	<b>-Rp337.548</b>	<b>-Rp429.634</b>	<b>Rp67.759</b>	<b>-16.72%</b>	<b>-Rp92.086</b>	<b>27.28%</b>	<b>-6.01%</b>	<b>-5.07%</b>	<b>-6.12%</b>
Jumlah Rugi Komprehensif yang Dapat Diatribusikan kepada:										
Pemilik Entitas Induk	-Rp345.950	-Rp316.707	-Rp418.389	Rp29.243	-8.45%	-Rp101.682	32.11%	-5.13%	-4.76%	-5.96%
Kepentingan nonpengendali	Rp3	Rp0	Rp1	-Rp3	-100.00%	Rp1	0.00%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>-Rp345.947</b>	<b>-Rp316.707</b>	<b>-Rp418.388</b>	<b>Rp29.240</b>	<b>-8.45%</b>	<b>-Rp101.681</b>	<b>32.11%</b>	<b>-5.13%</b>	<b>-4.76%</b>	<b>-5.96%</b>
RUGI PER SAHAM DASAR	-54	-45	-51	9	-16.67%	-6	13.33%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.56	0.84	0.67
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	1.535.265.65	2.063.276.57	1.543.308.60
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.11	0.31	0.14
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	23.42	-30.81	-6.58
Debt to Asset	Total Utang / Total Aset*100%	0.96	0.87	0.96
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.19	0.18	0.18
NPM	Laba Bersih / Penjualan*100%	-0.06	-0.05	-0.06
ROA	Laba Bersih / Total Aset*100%	-0.09	-0.07	-0.11
ROE	Laba Bersih / Ekuitas *100%	-2.19	2.56	0.78
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-5.54	-5.56	-5.85
Assets Turnover	Penjualan Bersih / Total Aset	-16.65	-19.72	-16.33
AR Turnover	Penjualan bersih / Rata-rata Piutang	203.05	200.30	211.20
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	-1.94	-9.64	-2.51
EPS		-54	-45	-51
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	0.000022	-0.000016	-0.000065
	P BV = Harga saham / BVPS	4.818.615.79	-27.879.467.52	-1.971.705.98

## Lampiran 49. Mayora Indah Tbk(MYOR)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Mayora Indah Tbk(MYOR)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 → 2021		2021 → 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp3.777.791.432.101	Rp3.009.380.167.931	Rp3.262.074.784.511	-Rp768.411.264.170	-20.34%	Rp252.694.616.580	8.40%	19.10%	15.11%	14.64%
Investasi jangka pendek	Rp0	Rp0	Rp75.798.942.564	Rp0	0.00%	Rp75.798.942.564	0.00%	0.00%	0.00%	0.34%
<b>Piutang usaha</b>										
Pihak ketiga	Rp130.604.357.590	Rp358.952.306.318	Rp353.876.660.824	Rp228.347.948.728	174.84%	-Rp5.075.645.494	-1.41%	0.66%	1.80%	1.59%
Pihak berelasi	Rp5.333.380.386.497	Rp5.552.851.482.405	Rp6.135.528.728.699	Rp219.471.095.908	4.12%	Rp582.677.246.294	10.49%	26.97%	27.88%	27.54%
Piutang lainnya pihak ketiga	Rp168.238.240.056	Rp167.565.242.110	Rp115.363.708.383	-Rp672.997.946	-0.40%	-Rp52.201.533.727	-31.15%	0.85%	0.84%	0.52%
Persediaan lancar lainnya	Rp2.805.111.592.211	Rp3.034.214.212.009	Rp3.870.496.137.257	Rp229.102.619.798	8.17%	Rp836.281.925.248	27.56%	14.18%	15.23%	17.38%
Biaya dibayar dimuka lancar	Rp32.096.163.761	Rp28.790.754.576	Rp22.378.024.860	-Rp3.305.409.185	-10.30%	-Rp6.412.729.716	-22.27%	0.16%	0.14%	0.10%
Uang muka lancar lainnya	Rp106.660.948.660	Rp176.080.401.607	Rp302.131.345.685	Rp69.419.452.947	65.08%	Rp126.050.944.078	71.59%	0.54%	0.88%	1.36%
Pajak dibayar dimuka lancar	Rp484.846.041.218	Rp641.949.307.687	Rp634.975.643.345	Rp157.103.266.469	32.40%	-Rp6.973.664.342	-1.09%	2.45%	3.22%	2.85%
<b>JUMLAH ASET LANCAR</b>	<b>Rp12.838.728.162.094</b>	<b>Rp12.969.783.874.643</b>	<b>Rp14.772.623.976.128</b>	<b>Rp131.054.712.549</b>	<b>1.02%</b>	<b>Rp1.802.840.101.485</b>	<b>13.90%</b>	<b>64.92%</b>	<b>65.12%</b>	<b>66.32%</b>
<b>Aset tidak lancar</b>										
Piutang tidak lancar lainnya pihak ketiga	Rp40.646.116.824	Rp42.041.341.442	Rp41.239.386.557	Rp1.395.224.618	3.43%	-Rp801.954.885	-1.91%	0.21%	0.21%	0.19%
Uang muka tidak lancar lainnya	Rp521.483.598.829	Rp318.471.230.686	Rp704.295.962.071	-Rp203.012.368.143	-38.93%	Rp385.824.731.385	121.15%	2.64%	1.60%	3.16%
Aset pajak tangguhan	Rp104.876.456.480	Rp50.345.713.262	Rp32.707.246.426	-Rp54.530.743.218	-52.00%	-Rp17.638.466.836	-35.03%	0.53%	0.25%	0.15%
Aset tetap	Rp6.043.201.970.326	Rp6.376.788.515.278	Rp6.644.507.001.686	Rp333.586.544.952	5.52%	Rp267.718.486.408	4.20%	30.56%	32.02%	29.83%
Aset hak guna	Rp0	Rp160.222.590.217	Rp80.787.122.543	Rp160.222.590.217	0.00%	-Rp79.435.467.674	-49.58%	0.00%	0.80%	0.36%
Aset tidak lancar non-keuangan lainnya	Rp228.563.209.997	Rp0	Rp0	-Rp228.563.209.997	-100.00%	Rp0	0.00%	1.16%	0.00%	0.00%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp6.938.771.352.456</b>	<b>Rp6.947.869.390.885</b>	<b>Rp7.503.536.719.283</b>	<b>Rp9.098.038.429</b>	<b>0.13%</b>	<b>Rp555.667.328.398</b>	<b>8.00%</b>	<b>35.08%</b>	<b>34.88%</b>	<b>33.68%</b>
<b>JUMLAH ASET</b>	<b>Rp19.777.500.514.550</b>	<b>Rp19.917.653.265.528</b>	<b>Rp22.276.160.695.411</b>	<b>Rp140.152.750.978</b>	<b>0.71%</b>	<b>Rp2.358.507.429.883</b>	<b>11.84%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp50.000.000.000	Rp795.000.000.000	Rp1.028.750.990.000	Rp745.000.000.000	1490.00%	Rp233.750.990.000	29.40%	0.25%	3.99%	4.62%
<b>Utang usaha</b>										
Pihak ketiga	Rp1.502.068.040.119	Rp1.680.128.443.647	Rp1.576.147.984.797	Rp178.060.403.528	11.85%	-Rp103.980.458.850	-6.19%	7.59%	8.44%	7.08%
Pihak berelasi	Rp89.728.514.763	Rp97.816.084.609	Rp82.371.087.484	Rp8.087.569.846	9.01%	-Rp15.444.997.125	-15.79%	0.45%	0.49%	0.37%
Utang lainnya pihak ketiga	Rp314.132.408.598	Rp231.203.036.911	Rp357.015.942.399	-Rp82.929.371.687	-26.40%	Rp125.812.905.488	54.42%	1.59%	1.16%	1.60%
Beban akrual jangka pendek	Rp411.852.543.588	Rp325.827.795.215	Rp685.327.213.150	-Rp86.024.748.373	-20.89%	Rp359.499.417.935	110.33%	2.08%	1.64%	3.08%
Utang pajak	Rp147.124.420.454	Rp26.615.483.990	Rp217.422.227.950	-Rp120.508.936.464	-81.91%	Rp190.806.743.960	716.90%	0.74%	0.13%	0.98%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp804.080.567.757	Rp1.273.204.542.128	Rp1.092.802.460.415	Rp469.123.974.371	58.34%	-Rp180.402.081.713	-14.17%	4.07%	6.39%	4.91%
Utang obligasi	Rp156.337.216.664	Rp1.049.547.726.762	Rp507.890.053.556	Rp893.210.510.098	571.34%	-Rp541.657.673.206	-51.61%	0.79%	5.27%	2.28%
Liabilitas non-keuangan jangka panjang lain	Rp0	Rp91.430.355.508	Rp88.899.341.557	Rp91.430.355.508	0.00%	-Rp2.531.013.951	-2.77%	0.00%	0.46%	0.40%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp3.475.323.711.943</b>	<b>Rp5.570.773.468.770</b>	<b>Rp5.636.627.301.308</b>	<b>Rp2.095.449.756.827</b>	<b>60.30%</b>	<b>Rp65.853.832.538</b>	<b>1.18%</b>	<b>17.57%</b>	<b>27.97%</b>	<b>25.30%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp15.261.479.977	Rp28.104.502.479	Rp33.750.818.942	Rp12.843.022.502	84.15%	Rp5.646.316.463	20.09%	0.08%	0.14%	0.15%
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp1.725.336.242.405	Rp1.004.213.366.942	Rp983.145.381.513	-Rp721.122.875.463	-41.80%	-Rp21.067.985.429	-2.10%	8.72%	5.04%	4.41%
Utang obligasi	Rp1.888.882.902.612	Rp841.002.159.986	Rp1.827.689.626.148	-Rp1.047.880.742.626	-55.48%	Rp986.687.466.162	117.32%	9.55%	4.22%	8.20%
Kewajiban imbalan pasca kerja jangka pan	Rp1.165.037.572.205	Rp1.033.992.335.046	Rp960.253.476.985	-Rp131.045.237.159	-11.25%	-Rp73.738.858.061	-7.13%	5.89%	5.19%	4.31%
Liabilitas non-keuangan jangka panjang	Rp236.190.555.450	Rp79.536.036.170	Rp0	-Rp156.654.519.280	-66.33%	-Rp79.536.036.170	-100.00%	1.19%	0.40%	0.00%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp5.030.708.752.649</b>	<b>Rp2.986.848.400.623</b>	<b>Rp3.804.839.303.588</b>	<b>-Rp2.043.860.352.026</b>	<b>-40.63%</b>	<b>Rp817.990.902.965</b>	<b>27.39%</b>	<b>25.44%</b>	<b>15.00%</b>	<b>17.08%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp8.506.032.464.592</b>	<b>Rp8.557.621.869.393</b>	<b>Rp9.441.466.604.896</b>	<b>Rp51.589.404.801</b>	<b>0.61%</b>	<b>Rp883.844.735.503</b>	<b>10.33%</b>	<b>43.01%</b>	<b>42.97%</b>	<b>42.38%</b>
<b>Ekuitas</b>										
Saham biasa	Rp447.173.994.500	Rp447.173.994.500	Rp447.173.994.500	Rp0	0.00%	Rp0	0.00%	2.26%	2.25%	2.01%
Tambahan modal disetor	Rp330.005.500	Rp330.005.500	Rp330.005.500	Rp0	0.00%	Rp0	0.00%	0.00%	0.00%	0.00%
Komponen ekuitas lainnya	-Rp7.812.019.120	-Rp12.713.807.903	-Rp6.116.316.416	-Rp4.901.788.783	62.75%	Rp6.597.491.487	-51.89%	-0.04%	-0.06%	-0.03%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp47.000.000.000	Rp49.000.000.000	Rp51.000.000.000	Rp2.000.000.000	4.26%	Rp2.000.000.000	4.08%	0.24%	0.25%	0.23%
Belum ditentukan penggunaannya	Rp10.524.377.924.687	Rp10.634.916.958.291	Rp12.136.012.917.053	Rp110.539.033.604	1.05%	Rp1.501.095.958.762	14.11%	53.21%	53.39%	54.48%
Kepentingan non-pengendali	Rp260.398.144.391	Rp241.324.245.747	Rp206.293.489.878	-Rp19.073.898.644	-7.32%	-Rp35.030.755.869	-14.52%	1.32%	1.21%	0.93%
<b>JUMLAH EKUITAS</b>	<b>Rp11.271.468.049.958</b>	<b>Rp11.360.031.396.135</b>	<b>Rp12.834.694.090.515</b>	<b>Rp88.563.346.177</b>	<b>0.79%</b>	<b>Rp1.474.662.694.380</b>	<b>12.98%</b>	<b>56.99%</b>	<b>57.03%</b>	<b>57.62%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp19.777.500.514.550</b>	<b>Rp19.917.653.265.528</b>	<b>Rp22.276.160.695.411</b>	<b>Rp140.152.750.978</b>	<b>0.71%</b>	<b>Rp2.358.507.429.883</b>	<b>11.84%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Mayora Indah Tbk(MYOR)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp24.476.953.742.651	Rp27.904.558.322.183	Rp30.669.405.967.404	Rp3.427.604.579.532	14.00%	Rp2.764.847.645.221	9.91%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp17.177.830.782.966	-Rp20.981.574.813.780	-Rp23.829.982.628.480	-Rp3.803.744.030.814	22.14%	-Rp2.848.407.814.700	13.58%	-70.18%	-75.19%	-77.70%
<b>LABA KOTOR</b>	<b>Rp7.299.122.959.685</b>	<b>Rp6.922.983.508.403</b>	<b>Rp6.839.423.338.924</b>	<b>-Rp376.139.451.282</b>	<b>-5.15%</b>	<b>-Rp83.560.169.479</b>	<b>-1.21%</b>	<b>29.82%</b>	<b>24.81%</b>	<b>22.30%</b>
Beban penjualan	-Rp3.769.234.915.945	-Rp4.539.447.007.003	-Rp3.708.573.358.051	-Rp770.212.091.058	20.43%	Rp830.873.648.952	-18.30%	-15.40%	-16.27%	-12.09%
Beban umum dan administrasi	-Rp698.959.849.585	-Rp611.220.587.245	-Rp697.735.339.172	Rp87.739.262.340	-12.55%	-Rp86.514.751.927	14.15%	-2.86%	-2.19%	-2.28%
Pendapatan keuangan	Rp51.405.459.416	Rp23.187.158.296	Rp30.708.263.481	-Rp28.218.301.120	-54.89%	Rp7.521.105.185	32.44%	0.21%	0.08%	0.10%
Beban keuangan	-Rp353.822.336.007	-Rp320.535.214.640	-Rp389.182.677.897	Rp33.287.121.367	-9.41%	-Rp68.647.463.257	21.42%	-1.45%	-1.15%	-1.27%
Keuntungan (kerugian) selisih kurs mata uang asing	Rp116.986.949.959	Rp46.625.744.255	Rp360.307.461.940	-Rp70.361.205.704	-60.14%	Rp313.681.717.685	672.77%	0.48%	0.17%	1.17%
Pendapatan lainnya	Rp38.392.012.413	Rp28.054.954.620	Rp71.109.828.709	-Rp10.337.057.793	-26.93%	Rp43.054.874.089	153.47%	0.16%	0.10%	0.23%
<b>LABA SEBELUM PAJAK</b>	<b>Rp2.683.890.279.936</b>	<b>Rp1.549.648.556.686</b>	<b>Rp2.506.057.517.934</b>	<b>-Rp1.134.241.723.250</b>	<b>-42.26%</b>	<b>Rp956.408.961.248</b>	<b>61.72%</b>	<b>10.96%</b>	<b>5.55%</b>	<b>8.17%</b>
Pendapatan (beban) pajak	-Rp585.721.765.291	-Rp338.595.908.733	-Rp535.992.979.785	Rp247.125.856.558	-42.19%	-Rp197.397.071.052	58.30%	-2.39%	-1.21%	-1.75%
<b>LABA TAHUN BERJALAN</b>	<b>Rp2.098.168.514.645</b>	<b>Rp1.211.052.647.953</b>	<b>Rp1.970.064.538.149</b>	<b>-Rp887.115.866.692</b>	<b>-42.28%</b>	<b>Rp759.011.890.196</b>	<b>62.67%</b>	<b>8.57%</b>	<b>4.34%</b>	<b>6.42%</b>
PENGHASILAN (RUGI) KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali liabilitas imbalan pasti	-Rp63.741.440.323	Rp114.325.477.830	Rp39.887.020.963	Rp178.066.918.153	-279.36%	-Rp74.438.456.867	-65.11%	-0.26%	0.41%	0.13%
Pajak yang terkait pos yang tidak akan direklasifikasi ke laba rugi	Rp14.023.116.871	-Rp25.151.605.123	-Rp8.774.849.494	-Rp39.174.721.994	-279.36%	Rp16.376.755.629	-65.11%	0.06%	-0.09%	-0.03%
Pos yang akan direklasifikasi ke laba rugi:										
Selisih kurs penjabaran entitas anak	-Rp3.846.177.236	-Rp4.901.788.783	Rp6.597.491.487	-Rp1.055.611.547	27.45%	Rp11.499.280.270	-234.59%	-0.02%	-0.02%	0.02%
Rugi Komprehensif Lain Setelah Pajak	-Rp53.564.500.688	Rp84.272.083.924	Rp37.709.662.956	Rp137.836.584.612	-257.33%	-Rp46.562.420.968	-55.25%	-0.22%	0.30%	0.12%
<b>Jumlah Penghasilan Komprehensif</b>	<b>Rp2.044.604.013.957</b>	<b>Rp1.295.324.731.877</b>	<b>Rp2.007.774.201.105</b>	<b>-Rp749.279.282.080</b>	<b>-36.65%</b>	<b>Rp712.449.469.228</b>	<b>55.00%</b>	<b>8.35%</b>	<b>4.64%</b>	<b>6.55%</b>
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp2.060.631.850.945	Rp1.186.598.590.767	Rp1.942.229.752.036	-Rp874.033.260.178	-42.42%	Rp755.631.161.269	63.68%	8.42%	4.25%	6.33%
Keperentingan nonpengendali	Rp37.536.663.700	Rp24.454.057.186	Rp27.834.786.113	-Rp13.082.606.514	-34.85%	Rp3.380.728.927	13.82%	0.15%	0.09%	0.09%
<b>TOTAL</b>	<b>Rp2.098.168.514.645</b>	<b>Rp1.211.052.647.953</b>	<b>Rp1.970.064.538.149</b>	<b>-Rp887.115.866.692</b>	<b>-42.28%</b>	<b>Rp759.011.890.196</b>	<b>62.67%</b>	<b>8.57%</b>	<b>4.34%</b>	<b>6.42%</b>
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp2.007.479.885.084	Rp1.270.289.630.521	Rp1.979.226.144.474	-Rp737.190.254.563	-36.72%	Rp708.936.513.953	55.81%	8.20%	4.55%	6.45%
Keperentingan nonpengendali	Rp37.124.128.873	Rp25.035.101.356	Rp28.538.056.631	-Rp12.089.027.517	-32.56%	Rp3.502.955.275	13.99%	0.15%	0.09%	0.09%
<b>TOTAL</b>	<b>Rp2.044.604.013.957</b>	<b>Rp1.295.324.731.877</b>	<b>Rp2.007.764.201.105</b>	<b>-Rp749.279.282.080</b>	<b>-36.65%</b>	<b>Rp712.439.469.228</b>	<b>55.00%</b>	<b>8.35%</b>	<b>4.64%</b>	<b>6.55%</b>
LABA PER SAHAM	92	53	87	-39	-42.39%	34	64.15%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	3.69	2.33	2.62
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	12.838.729.162.093.20	12.969.783.874.642.50	14.772.623.976.127.30
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	1.09	0.54	0.58
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.75	0.75	0.74
Debt to Asset	Total Utang / Total Aset*100%	0.43	0.43	0.42
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.30	0.25	0.22
NPM	Laba Bersih / Penjualan*100%	0.09	0.04	0.06
ROA	Laba Bersih / Total Aset*100%	0.11	0.06	0.09
ROE	Laba Bersih / Ekuitas *100%	0.19	0.11	0.15
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-5.31	-6.48	-7.36
Assets Turnover	Penjualan Bersih / Total Aset	1.24	1.40	1.38
AR Turnover	Penjualan bersih / Rata-rata Piutang	4.11	4.69	5.15
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	29.46	38.49	28.74
EPS		92	53	87
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	504.12	508.08	574.04
	P BV = Harga saham / BVPS	5.38	4.02	4.36

Lampiran 50. PT Prima Cakrawala Abadi Tbk(PCAR)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Prima Cakrawala Abadi	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp15.176.400.758	Rp1.474.223.877	Rp4.672.896.717	-Rp13.702.176.881	-90.29%	Rp3.198.672.840	216.97%	14.68%	1.47%	5.11%
Investasi jangka pendek	Rp1.412.400.000	Rp490.060.000	Rp174.410.000	-Rp922.340.000	-65.30%	-Rp315.650.000	-64.41%	1.37%	0.49%	0.19%
Piutang usaha pihak ketiga	Rp23.777.570.627	Rp26.827.108.965	Rp33.353.339.366	Rp3.049.538.338	12.83%	Rp6.526.230.401	24.33%	23.01%	26.72%	36.44%
Piutang lainnya pihak ketiga	Rp13.237.338.924	Rp13.585.502.898	Rp1.591.004.234	Rp348.163.974	2.63%	-Rp11.994.498.664	-88.29%	12.81%	13.53%	1.74%
Persediaan lancar lainnya	Rp9.181.447.409	Rp19.932.527.397	Rp12.734.275.460	Rp10.751.079.988	117.10%	-Rp7.198.251.937	-36.11%	8.88%	19.86%	13.91%
Biaya dibayar dimuka lancar	Rp154.829.359	Rp20.451.813	Rp74.726.987	-Rp134.377.546	-86.79%	Rp54.275.174	265.38%	0.15%	0.02%	0.08%
Pajak dibayar dimuka lancar	Rp1.252.331.168	Rp1.862.774.558	Rp2.695.415.422	Rp610.443.390	48.74%	Rp832.640.864	44.70%	1.21%	1.86%	2.94%
<b>JUMLAH ASET LANCAR</b>	<b>Rp64.192.318.245</b>	<b>Rp64.192.649.508</b>	<b>Rp55.296.068.186</b>	<b>Rp331.263</b>	<b>0.00%</b>	<b>-Rp8.896.581.322</b>	<b>-13.86%</b>	<b>62.11%</b>	<b>63.95%</b>	<b>60.41%</b>
<b>Aset tidak lancar</b>										
Piutang tidak lancar lainnya pihak ketiga	Rp0	Rp0	Rp11.280.000.000	Rp0	0.00%	Rp11.280.000.000	0.00%	0.00%	0.00%	12.32%
Uang muka tidak lancar lainnya	Rp11.216.118.666	Rp13.260.726.498	Rp13.769.635.441	Rp2.044.607.832	18.23%	Rp508.908.943	3.84%	10.85%	13.21%	15.04%
Aset pajak tangguhan	Rp14.033.689.769	Rp6.570.279.612	Rp6.667.148.746	-Rp7.463.410.157	-53.18%	Rp96.869.134	1.47%	13.58%	6.55%	7.28%
Aset tetap	Rp12.391.955.530	Rp16.359.327.282	Rp15.796.905.815	Rp3.967.371.752	32.02%	-Rp562.421.467	-3.44%	11.99%	16.30%	17.26%
Aset tidak lancar non-keuangan lainnya	Rp1.517.040.000	Rp0	Rp0	-Rp1.517.040.000	-100.00%	Rp0	0.00%	1.47%	0.00%	0.00%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp39.158.803.965</b>	<b>Rp36.190.333.392</b>	<b>Rp36.233.690.002</b>	<b>-Rp2.968.470.573</b>	<b>-7.58%</b>	<b>Rp43.356.610</b>	<b>0.12%</b>	<b>37.89%</b>	<b>36.05%</b>	<b>39.59%</b>
<b>JUMLAH ASET</b>	<b>Rp103.351.122.210</b>	<b>Rp100.382.982.900</b>	<b>Rp91.529.758.188</b>	<b>-Rp2.968.139.310</b>	<b>-2.87%</b>	<b>-Rp8.853.224.712</b>	<b>-8.82%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp503.621.871	Rp3.449.168.036	Rp5.294.153.839	Rp2.945.546.165	584.87%	Rp1.844.985.803	53.49%	0.49%	3.44%	5.15%
Utang usaha pihak ketiga	Rp596.851.456	Rp21.006.951.790	Rp15.024.097.253	Rp20.410.100.334	3419.63%	-Rp5.982.854.537	-28.48%	0.58%	20.93%	14.61%
Utang lainnya pihak ketiga	Rp20.438.000.000	Rp0	Rp0	-Rp20.438.000.000	-100.00%	Rp0	0.00%	19.78%	0.00%	0.00%
Uang muka pelanggan jangka pendek pihak ketiga	Rp0	Rp8.937.300	Rp1.771.100	Rp8.937.300	0.00%	-Rp7.166.200	-80.18%	0.00%	0.01%	0.00%
Liabilitas keuangan jangka pendek	Rp0	Rp2.921.498.841	Rp0	Rp2.921.498.841	0.00%	-Rp2.921.498.841	-100.00%	0.00%	2.91%	0.00%
Beban akrual jangka pendek	Rp9.674.429	Rp367.546.572	Rp1.324.960.704	Rp357.872.143	3699.16%	Rp957.414.132	260.49%	0.01%	0.37%	1.29%
Utang pajak	Rp76.792.207	Rp585.054.966	Rp1.645.174.542	Rp508.262.759	661.87%	Rp1.060.119.576	181.20%	0.07%	0.58%	1.60%
<b>JUMLAH LIABILITAS JANGKA</b>	<b>Rp21.624.939.963</b>	<b>Rp28.339.157.505</b>	<b>Rp23.290.157.438</b>	<b>Rp6.714.217.542</b>	<b>31.05%</b>	<b>-Rp5.049.000.067</b>	<b>-17.82%</b>	<b>20.92%</b>	<b>28.23%</b>	<b>22.65%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas jangka panjang atas	Rp14.984.702.135	Rp13.353.692.064	Rp14.011.284.733	-Rp1.631.010.071	-10.88%	Rp657.592.669	4.92%	14.50%	13.30%	13.63%
Kewajiban imbalan pasca kerja	Rp3.071.246.790	Rp2.417.051.919	Rp4.329.962.089	-Rp654.194.871	-21.30%	Rp1.912.910.170	79.14%	2.97%	2.41%	4.21%
<b>JUMLAH LIABILITAS JANGKA</b>	<b>Rp18.055.948.925</b>	<b>Rp15.770.743.983</b>	<b>Rp18.341.246.822</b>	<b>-Rp2.285.204.942</b>	<b>-12.66%</b>	<b>Rp2.570.502.839</b>	<b>16.30%</b>	<b>17.47%</b>	<b>15.71%</b>	<b>17.84%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp39.680.888.888</b>	<b>Rp44.109.901.488</b>	<b>Rp41.631.404.260</b>	<b>Rp4.429.012.600</b>	<b>11.16%</b>	<b>-Rp2.478.497.228</b>	<b>-5.62%</b>	<b>38.39%</b>	<b>43.94%</b>	<b>40.49%</b>
<b>Ekuitas</b>										
Saham biasa	Rp116.666.670.000	Rp116.666.670.000	Rp116.666.670.000	Rp0	0.00%	Rp0	0.00%	112.88%	116.22%	113.48%
Tambahan modal disetor	Rp1.465.526.994	Rp1.465.526.994	Rp1.465.526.994	Rp0	0.00%	Rp0	0.00%	1.42%	1.46%	1.43%
Komponen ekuitas lainnya	Rp18.179.427.165	Rp18.179.427.165	Rp18.179.427.165	Rp0	0.00%	Rp0	0.00%	17.59%	18.11%	17.68%
Saldo laba yang belum ditentukan penggunaannya	-Rp70.193.833.779	-Rp77.610.498.480	-Rp72.696.174.197	-Rp7.416.664.701	10.57%	Rp4.914.324.283	-6.33%	-67.92%	-77.31%	-70.71%
Kepentingan non-pengendali	-Rp2.447.557.058	-Rp2.428.044.267	-Rp2.437.096.034	Rp19.512.791	-0.80%	-Rp9.051.767	0.37%	-2.37%	-2.42%	-2.37%
<b>JUMLAH EKUITAS</b>	<b>Rp63.670.233.322</b>	<b>Rp56.273.081.412</b>	<b>Rp61.178.353.928</b>	<b>-Rp7.397.151.910</b>	<b>-11.62%</b>	<b>Rp4.905.272.516</b>	<b>8.72%</b>	<b>61.61%</b>	<b>56.06%</b>	<b>59.51%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp103.351.122.210</b>	<b>Rp100.382.982.900</b>	<b>Rp102.809.758.188</b>	<b>-Rp2.968.139.310</b>	<b>-2.87%</b>	<b>Rp2.426.775.288</b>	<b>2.42%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Prima Cakrawala Abadi				ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp46.602.172.890	Rp161.842.458.341	Rp228.289.602.674	Rp115.240.285.451	247.29%	Rp66.447.144.333	41.06%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp37.460.653.195	-Rp140.456.071.798	-Rp196.283.023.223	-Rp102.995.418.603	274.94%	-Rp55.826.951.425	39.75%	-80.38%	-86.79%	-85.98%
<b>LABA KOTOR</b>	<b>Rp9.141.519.695</b>	<b>Rp21.386.386.543</b>	<b>Rp32.006.579.451</b>	<b>Rp12.244.866.848</b>	<b>133.95%</b>	<b>Rp10.620.192.908</b>	<b>49.66%</b>	<b>19.62%</b>	<b>13.21%</b>	<b>14.02%</b>
Beban penjualan	-Rp1.327.969.665	-Rp5.274.362.692	-Rp10.465.386.773	-Rp3.946.393.027	297.17%	-Rp5.191.024.081	98.42%	-2.85%	-3.26%	-4.58%
Beban umum dan administrasi	-Rp24.130.370.451	-Rp13.305.286.083	-Rp22.510.415.725	Rp10.825.084.368	-44.86%	-Rp9.205.129.642	69.18%	-51.78%	-8.22%	-9.86%
Pendapatan keuangan	Rp309.885.668	Rp299.694.582	Rp28.237.710	-Rp10.191.086	-3.29%	-Rp271.456.872	-90.58%	0.66%	0.19%	0.01%
Beban keuangan	-Rp2.355.719.497	-Rp1.967.084.737	-Rp1.556.175.271	Rp388.634.760	-16.50%	Rp410.909.466	-20.89%	-5.05%	-1.22%	-0.68%
Keuntungan (kerugian) selisih kurs mata uang asing	Rp2.221.084.494	Rp157.282.419	Rp3.676.225.660	-Rp2.063.802.075	-92.92%	Rp3.518.943.241	2237.34%	4.77%	0.10%	1.61%
Pendapatan lainnya	Rp133.042.427	Rp63.411.311	Rp4.444.765.840	-Rp69.631.116	-52.34%	Rp4.381.354.529	6909.42%	0.29%	0.04%	1.95%
Beban lainnya	-Rp32.000	Rp0	Rp0	Rp32.000	-100.00%	Rp0	0.00%	0.00%	0.00%	0.00%
<b>RUGI SEBELUM PAJAK</b>	<b>-Rp16.008.559.329</b>	<b>Rp1.360.041.343</b>	<b>Rp5.623.830.892</b>	<b>Rp17.368.600.672</b>	<b>-108.50%</b>	<b>Rp4.263.789.549</b>	<b>313.50%</b>	<b>-34.35%</b>	<b>0.84%</b>	<b>2.46%</b>
Pendapatan (beban) pajak	Rp50.567.723	-Rp81.097.815	-Rp691.076.264	-Rp131.665.538	-260.37%	-Rp609.978.449	752.15%	0.11%	-0.05%	-0.30%
<b>LABA (RUGI) TAHUN</b>	<b>-Rp15.957.991.606</b>	<b>Rp1.278.943.528</b>	<b>Rp4.932.754.628</b>	<b>Rp17.236.935.134</b>	<b>-108.01%</b>	<b>Rp3.653.811.100</b>	<b>285.69%</b>	<b>-34.24%</b>	<b>0.79%</b>	<b>2.16%</b>
PENGHASILAN (RUGI) KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Kerugian belum terealisasi atas nilai wajar portofolio efek tersedia untuk dijual	Rp1.063.580.000	-Rp922.340.000	-Rp315.650.000	-Rp1.985.920.000	-186.72%	Rp606.690.000	-65.78%	2.28%	-0.57%	-0.14%
Pengukuran kembali liabilitas imbalan pasti	Rp643.482.730	Rp255.782.353	Rp349.588.984	-Rp387.700.377	-60.25%	Rp93.806.631	36.67%	1.38%	0.16%	0.15%
Pajak penghasilan terkait	-Rp141.566.209	-Rp52.543.047	-Rp74.649.863	Rp89.023.162	-62.88%	-Rp22.106.816	42.07%	-0.30%	-0.03%	-0.03%
Jumlah Penghasilan (rugi) komprehensif lain	Rp1.565.496.521	-Rp719.100.694	-Rp40.710.879	-Rp2.284.597.215	-145.93%	Rp678.389.815	-94.34%	3.36%	-0.44%	-0.02%
<b>JUMLAH LABA (RUGI) KOMPREHENSIF TAHUN BERJALAN</b>	<b>-Rp14.392.495.085</b>	<b>Rp559.842.834</b>	<b>Rp4.892.043.749</b>	<b>Rp14.952.337.919</b>	<b>-103.89%</b>	<b>Rp4.332.200.915</b>	<b>773.82%</b>	<b>-30.88%</b>	<b>0.35%</b>	<b>2.14%</b>
Jumlah Laba (rugi) Tahun Berjalan yang Dapat Distribusikan Kepada:										
Pemilik Entitas Induk	-Rp15.948.619.123	Rp1.278.343.380	Rp4.932.611.284	Rp17.226.962.503	-108.02%	Rp3.654.267.904	285.86%	-34.22%	0.79%	2.16%
Kepentingan nonpengendali	-Rp9.372.484	Rp600.148	Rp143.344	Rp9.972.632	-106.40%	-Rp456.804	-76.12%	-0.02%	0.00%	0.00%
<b>TOTAL</b>	<b>-Rp15.957.991.607</b>	<b>Rp1.278.943.528</b>	<b>Rp4.932.754.628</b>	<b>Rp17.236.935.135</b>	<b>-108.01%</b>	<b>Rp3.653.811.100</b>	<b>285.69%</b>	<b>-34.24%</b>	<b>0.79%</b>	<b>2.16%</b>
Jumlah Laba (rugi) Komprehensif Tahun Berjalan Yang Dapat Distribusikan Kepada:										
Pemilik Entitas Induk	-Rp14.392.168.695	Rp559.143.572	Rp4.891.892.110	Rp14.951.312.267	-103.89%	Rp4.332.748.538	774.89%	-30.88%	0.35%	2.14%
Kepentingan nonpengendali	-Rp326.390	Rp699.262	Rp151.640	Rp1.025.652	-314.24%	-Rp547.622	-78.31%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>-Rp14.392.495.085</b>	<b>Rp559.842.834</b>	<b>Rp4.892.043.750</b>	<b>Rp14.952.337.919</b>	<b>-103.89%</b>	<b>Rp4.332.200.916</b>	<b>773.82%</b>	<b>-30.88%</b>	<b>0.35%</b>	<b>2.14%</b>
Laba (rugi) per saham dasar	-12.34	0.48	4.19	12.82	-103.89%	3.71	772.92%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.97	2.27	2.37
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	64.192.318.244.58	64.192.649.507.30	55.296.068.185.45
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.70	0.05	0.20
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.62	0.78	0.68
Debt to Asset	Total Utang / Total Aset*100%	0.38	0.44	0.45
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.20	0.13	0.14
NPM	Laba Bersih / Penjualan*100%	-0.342	0.008	0.022
ROA	Laba Bersih / Total Aset*100%	-0.15	0.01	0.05
ROE	Laba Bersih / Ekuitas *100%	-0.25	0.02	0.08
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-2.69	-10.07	-14.07
Assets Turnover	Penjualan Bersih / Total Aset	0.45	1.61	2.49
AR Turnover	Penjualan bersih / Rata-rata Piutang	1.67	5.78	8.16
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	-44.98	587.50	20.76
EPS		-12.34	0.48	4.19
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar P BV = Harga saham / BVPS	54.57 10.17	48.23 5.85	52.44 1.66

Lampiran 51. PT Pradiksi Gunatama Tbk(PGUN)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Pradiksi Gunatama Tbk(PGUN)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp4.390.795.825	Rp7.249.391.491	Rp35.899.308.357	Rp2.858.595.666	65.10%	Rp28.649.916.866	395.20%	0.24%	0.32%	1.53%
<b>Piutang usaha</b>										
Pihak ketiga	Rp6.631.427.579	Rp773.717.354	Rp245.942.770	-Rp5.857.710.225	-88.33%	-Rp527.774.584	-88.21%	0.36%	0.03%	0.01%
Pihak berelasi	Rp0	Rp54.068.465.999	Rp60.895.673.652	Rp54.068.465.999	0.00%	Rp6.827.207.653	12.63%	0.00%	2.36%	2.59%
Piutang lainnya pihak ketiga	Rp254.259.812	Rp421.828.075	Rp1.951.771.831	Rp167.568.263	65.90%	Rp1.529.943.756	362.69%	0.01%	0.02%	0.08%
Persediaan lancar lainnya	Rp44.863.803.878	Rp61.871.106.968	Rp59.994.838.146	Rp17.007.303.090	37.91%	-Rp1.876.268.822	-3.03%	2.47%	2.70%	2.56%
Aset biologis lancar	Rp0	Rp48.237.122.460	Rp86.800.725.899	Rp48.237.122.460	0.00%	Rp38.563.603.439	79.95%	0.00%	2.11%	3.70%
Biaya dibayar dimuka lancar	Rp0	Rp645.308.093	Rp980.502.421	Rp645.308.093	0.00%	Rp335.194.328	51.94%	0.00%	0.03%	0.04%
Uang muka lancar lainnya	Rp47.756.068.949	Rp14.604.348.762	Rp43.229.680.356	-Rp33.151.720.187	-69.42%	Rp28.625.331.594	196.01%	2.63%	0.64%	1.84%
Pajak dibayar dimuka lancar	Rp3.975.521.920	Rp0	Rp0	-Rp3.975.521.920	-100.00%	Rp0	0.00%	0.22%	0.00%	0.00%
<b>JUMLAH ASET LANCAR</b>	<b>Rp107.871.877.963</b>	<b>Rp187.871.289.202</b>	<b>Rp289.998.443.432</b>	<b>Rp79.999.411.239</b>	<b>74.16%</b>	<b>Rp102.127.154.230</b>	<b>54.36%</b>	<b>5.94%</b>	<b>8.21%</b>	<b>12.35%</b>
<b>Aset tidak lancar</b>										
Piutang dari pihak berelasi	Rp0	Rp9.289.293.694	Rp11.040.793.694	Rp9.289.293.694	0.00%	Rp1.751.500.000	18.86%	0.00%	0.41%	0.47%
Piutang nasabah tidak lancar pihak ketiga	Rp84.091.994.510	Rp0	Rp0	-Rp84.091.994.510	-100.00%	Rp0	0.00%	4.63%	0.00%	0.00%
Uang muka tidak lancar lainnya	Rp247.805.712.998	Rp0	Rp0	-Rp247.805.712.998	-100.00%	Rp0	0.00%	13.63%	0.00%	0.00%
Pajak dibayar dimuka tidak lancar	Rp0	Rp0	Rp27.719.096.703	Rp0	0.00%	Rp27.719.096.703	0.00%	0.00%	0.00%	1.18%
<b>Tanaman perkebunan</b>										
Tanaman perkebunan menghasilkan	Rp619.365.349.421	Rp638.142.403.275	Rp732.297.970.916	Rp18.777.053.854	3.03%	Rp94.155.567.641	14.75%	34.08%	27.87%	31.19%
Tanaman perkebunan belum menghas	Rp48.354.546.203	Rp246.856.740.061	Rp105.583.249.167	Rp198.502.193.858	410.51%	-Rp141.273.490.894	-57.23%	2.66%	10.78%	4.50%
Perkebunan plasma	Rp0	Rp4.389.744.553	Rp57.893.342.388	Rp4.389.744.553	0.00%	-Rp26.496.402.165	-31.40%	0.00%	3.69%	2.47%
Aset tetap	Rp710.009.743.939	Rp1.122.794.967.757	Rp1.122.984.716.580	Rp412.785.223.818	58.14%	Rp189.748.823	0.02%	39.07%	49.04%	47.84%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp1.709.627.347.071</b>	<b>Rp2.101.473.149.340</b>	<b>Rp2.057.519.169.448</b>	<b>Rp391.845.802.269</b>	<b>22.92%</b>	<b>-Rp43.953.979.892</b>	<b>-2.09%</b>	<b>94.06%</b>	<b>91.79%</b>	<b>87.65%</b>
<b>JUMLAH ASET</b>	<b>Rp1.817.499.225.034</b>	<b>Rp2.289.344.438.542</b>	<b>Rp2.347.517.612.880</b>	<b>Rp471.845.213.508</b>	<b>25.96%</b>	<b>Rp58.173.174.338</b>	<b>2.54%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
<b>Utang usaha</b>										
Pihak ketiga	Rp25.059.510.571	Rp39.665.887.868	Rp34.345.262.634	Rp14.606.377.297	58.29%	-Rp5.320.625.234	-13.41%	1.38%	2.02%	1.46%
Pihak berelasi	Rp22.551.697.899	Rp0	Rp0	-Rp22.551.697.899	-100.00%	Rp0	0.00%	1.24%	0.00%	0.00%
Utang lainnya pihak berelasi	Rp10.807.566.212	Rp6.216.340.788	Rp320.953.270	-Rp4.591.225.424	-42.48%	-Rp5.895.387.518	-94.84%	0.59%	0.32%	0.01%
Beban akrual jangka pendek	Rp4.326.252.737	Rp13.566.535.567	Rp5.373.776.837	Rp9.240.282.830	213.59%	-Rp8.192.758.730	-60.39%	0.24%	0.69%	0.23%
Utang pajak	Rp4.151.685.823	Rp15.860.449.705	Rp33.774.864.135	Rp11.708.763.882	282.02%	Rp17.914.414.430	112.95%	0.23%	0.81%	1.44%
Pendapatan diterima dimuka jangka pend	Rp18.940.481.171	Rp178.962.410	Rp574.980.000	-Rp18.761.518.761	-99.06%	Rp396.017.590	221.29%	1.04%	0.01%	0.02%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	Rp76.620.500.000	Rp99.709.749.996	Rp122.981.999.997	Rp23.089.249.996	30.13%	Rp23.272.250.001	23.34%	4.22%	5.07%	5.24%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp162.457.694.413</b>	<b>Rp175.197.926.334</b>	<b>Rp197.371.836.873</b>	<b>Rp12.740.231.921</b>	<b>7.84%</b>	<b>Rp22.173.910.539</b>	<b>12.66%</b>	<b>8.94%</b>	<b>8.91%</b>	<b>8.41%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp103.823.126.570	Rp136.495.251.669	Rp135.548.978.558	Rp32.672.125.099	31.47%	-Rp946.273.111	-0.69%	5.71%	6.94%	5.77%
Liabilitas jangka panjang atas utang bank	Rp790.544.051.830	Rp691.427.216.582	Rp569.096.976.687	-Rp99.116.835.248	-12.54%	-Rp122.330.239.895	-17.69%	43.50%	35.16%	24.24%
Kewajiban imbalan pasca kerja jangka panjang	Rp18.866.898.527	Rp24.329.785.274	Rp16.333.717.047	Rp5.462.886.747	28.95%	-Rp7.996.068.227	-32.87%	1.04%	1.24%	0.70%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp913.234.076.927</b>	<b>Rp852.252.253.525</b>	<b>Rp720.979.672.292</b>	<b>-Rp60.981.823.402</b>	<b>-6.68%</b>	<b>-Rp131.272.581.233</b>	<b>-15.40%</b>	<b>50.25%</b>	<b>43.34%</b>	<b>30.71%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp1.075.691.771.340</b>	<b>Rp1.027.450.179.859</b>	<b>Rp918.351.509.165</b>	<b>Rp48.241.591.481</b>	<b>-4.48%</b>	<b>-Rp109.098.670.694</b>	<b>-10.62%</b>	<b>59.19%</b>	<b>52.25%</b>	<b>39.12%</b>
<b>Ekuitas</b>										
Saham biasa	Rp499.836.000.000	Rp499.836.000.000	Rp573.784.888.200	Rp0	0.00%	Rp73.948.888.200	14.79%	27.50%	25.42%	24.44%
Tambahan modal disetor	Rp8.830.613.127	Rp24.990.738.370	Rp24.990.738.370	Rp16.160.125.243	183.00%	Rp0	0.00%	0.49%	1.27%	1.06%
Cadangan revaluasi	Rp646.613.432.910	Rp736.771.288.871	Rp701.562.576.701	Rp90.157.855.961	13.94%	-Rp35.208.712.170	-4.78%	35.58%	37.47%	29.89%
Cadangan pengukuran kembali program imbalan pasti	Rp7.205.005.158	Rp7.687.175.457	Rp7.902.492.335	Rp482.170.299	6.69%	Rp215.316.878	2.80%	0.40%	0.39%	0.34%
Komponen ekuitas lainnya	Rp0	Rp0	Rp243.866.335.317	Rp0	0.00%	Rp243.866.335.317	0.00%	0.00%	0.00%	10.39%
Saldo laba yang belum ditentukan penggunaannya	-Rp420.677.597.501	-Rp330.301.295.048	-Rp122.940.927.208	Rp90.376.302.453	-21.48%	Rp207.360.367.840	-62.78%	-23.15%	-16.80%	-5.24%
<b>JUMLAH EKUITAS</b>	<b>Rp741.807.453.694</b>	<b>Rp938.983.907.650</b>	<b>Rp1.429.166.103.715</b>	<b>Rp197.176.453.956</b>	<b>26.58%</b>	<b>Rp490.182.196.065</b>	<b>52.20%</b>	<b>40.81%</b>	<b>47.75%</b>	<b>60.88%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp1.817.499.225.034</b>	<b>Rp1.966.434.087.509</b>	<b>Rp2.347.517.612.880</b>	<b>Rp148.934.862.475</b>	<b>8.19%</b>	<b>Rp381.083.525.371</b>	<b>19.38%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Pradiksi Gunatama Tbk(PGUN)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp475.252.008.248	Rp786.686.008.070	Rp1.007.305.060.864	Rp311.433.999.822	65.53%	Rp220.619.052.794	28.04%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp472.154.978.755	-Rp642.204.468.156	-Rp742.883.990.213	-Rp170.049.489.401	36.02%	-Rp100.679.522.057	15.68%	-99.35%	-81.63%	-73.75%
<b>LABA KOTOR</b>	<b>Rp3.097.029.493</b>	<b>Rp144.481.539.914</b>	<b>Rp264.421.070.651</b>	<b>Rp141.384.510.421</b>	<b>4565.17%</b>	<b>Rp119.939.530.737</b>	<b>83.01%</b>	<b>0.65%</b>	<b>18.37%</b>	<b>26.25%</b>
Beban umum dan administrasi	-Rp38.557.230.115	-Rp66.912.931.093	-Rp69.348.856.718	-Rp28.355.700.978	73.54%	-Rp2.435.925.625	3.64%	-8.11%	-8.51%	-6.88%
Beban keuangan	-Rp92.740.931.968	-Rp128.411.102.836	-Rp62.603.309.677	-Rp35.670.170.868	38.46%	Rp65.807.793.159	-51.25%	-19.51%	-16.32%	-6.21%
Pendapatan lainnya	Rp5.974.092.233	Rp0	Rp0	-Rp5.974.092.233	-100.00%	Rp0	0.00%	1.26%	0.00%	0.00%
Keuntungan (kerugian) lainnya	Rp0	Rp23.839.824.235	Rp56.406.300.870	Rp23.839.824.235	0.00%	Rp32.566.476.635	136.61%	0.00%	3.03%	5.60%
<b>RUGI SEBELUM PAJAK PENGHASILAN</b>	<b>-Rp122.227.040.357</b>	<b>-Rp27.002.669.780</b>	<b>Rp188.875.205.126</b>	<b>Rp95.224.370.577</b>	<b>-77.91%</b>	<b>Rp215.877.874.906</b>	<b>-799.47%</b>	<b>-25.72%</b>	<b>-3.43%</b>	<b>18.75%</b>
Pendapatan (beban) pajak	Rp20.750.745.308	Rp8.548.893.743	-Rp21.628.659.747	-Rp12.201.851.565	-58.80%	-Rp30.177.553.490	-353.00%	4.37%	1.09%	-2.15%
<b>RUGI TAHUN BERJALAN</b>	<b>-Rp101.476.295.049</b>	<b>-Rp18.453.776.037</b>	<b>Rp167.246.545.379</b>	<b>Rp83.022.519.012</b>	<b>-81.81%</b>	<b>Rp185.700.321.416</b>	<b>-1006.30%</b>	<b>-21.35%</b>	<b>-2.35%</b>	<b>16.60%</b>
PENGHASILAN (RUGI) KOMPREHENSIF LAIN										
Pos-pos yang tidak akan direklasifikasi ke laba rugi :										
Surplus revaluasi	Rp0	Rp232.207.017.010	Rp0	Rp232.207.017.010	0.00%	-Rp232.207.017.010	-100.00%	0.00%	29.52%	0.00%
Pengukuran kembali liabilitas imbalan pasca kerja	Rp3.026.884.781	Rp2.200.706.375	Rp32.435.453	-Rp826.178.406	-27.29%	-Rp2.168.270.922	-98.53%	0.64%	0.28%	0.00%
Pajak penghasilan terkait	Rp17.321.117.374	-Rp13.808.992.359	-Rp7.135.800	-Rp31.130.109.733	-179.72%	Rp13.801.856.559	-99.95%	3.64%	-1.76%	0.00%
Penyesuaian lainnya atas pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak	Rp0	-Rp70.917.930.368	Rp0	-Rp70.917.930.368	0.00%	Rp70.917.930.368	-100.00%	0.00%	-9.01%	0.00%
<b>PENGHASILAN KOMPREHENSIF LAIN TAHUN BERJALAN</b>	<b>Rp20.348.002.155</b>	<b>Rp149.680.800.658</b>	<b>Rp25.299.653</b>	<b>Rp129.332.798.503</b>	<b>635.60%</b>	<b>-Rp149.655.501.005</b>	<b>-99.98%</b>	<b>4.28%</b>	<b>19.03%</b>	<b>0.00%</b>
<b>JUMLAH LABA (RUGI) TAHUN BERJALAN</b>	<b>-Rp81.128.292.894</b>	<b>Rp131.227.024.621</b>	<b>Rp167.271.845.032</b>	<b>Rp212.355.317.515</b>	<b>-261.75%</b>	<b>Rp36.044.820.411</b>	<b>27.47%</b>	<b>-17.07%</b>	<b>16.68%</b>	<b>16.61%</b>
LABA PER SAHAM DASAR	-22.00	6.27	30.00	28.27	-128.50%	23.73	378.47%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.66	1.07	1.47
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	107.871.877.962.72	187.871.289.201.65	289.998.443.431.70
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.03	0.04	0.18
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.45	1.09	0.64
Debt to Asset	Total Utang / Total Aset*100%	0.59	0.45	0.39
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.007	0.18	0.26
NPM	Laba Bersih / Penjualan*100%	-0.21	-0.02	0.17
ROA	Laba Bersih / Total Aset*100%	-0.06	-0.01	0.07
ROE	Laba Bersih / Ekuitas *100%	-0.14	-0.02	0.12
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-8.50	-11.56	-13.37
Assets Turnover	Penjualan Bersih / Total Aset	0.26	0.34	0.43
AR Turnover	Penjualan bersih / Rata-rata Piutang	11.63	19.25	24.65
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	-11.36	61.88	26.83
EPS		-22.00	6.27	30.00
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	148.41	187.86	249.08
	P BV = Harga saham / BVPS	1.68	2.07	3.23

## Lampiran 52. PT Panca Mitra Multiperdana Tbk(PMMP)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Panca Mitra Multiperdana Tbk(PMMP)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp3.262.704	Rp2.802.435	Rp10.201.831	-Rp460.269	-14.11%	Rp7.399.396	264.03%	1.31%	1.04%	3.43%
Dana yang dibatasi penggunaannya lancar	Rp9.283.390	Rp12.161.082	Rp13.098.124	Rp2.877.692	31.00%	Rp937.042	7.71%	3.74%	4.53%	4.40%
Piutang usaha pihak ketiga	Rp24.160.808	Rp40.657.788	Rp41.133.850	Rp16.496.980	68.28%	Rp476.062	1.17%	9.74%	15.14%	13.83%
Piutang lainnya pihak ketiga	Rp1.475	Rp5.550	Rp1.211	Rp4.075	276.27%	-Rp4.339	-78.18%	0.00%	0.00%	0.00%
Persediaan lancar lainnya	Rp169.902.152	Rp171.237.462	Rp180.652.596	Rp1.335.310	0.79%	Rp9.415.134	5.50%	68.47%	63.76%	60.72%
Biaya dibayar dimuka lancar	Rp736.603	Rp1.320.666	Rp1.410.577	Rp584.063	79.29%	Rp89.911	6.81%	0.30%	0.49%	0.47%
Pajak dibayar dimuka lancar	Rp652.897	Rp821.859	Rp1.219.889	Rp168.962	25.88%	Rp398.030	48.43%	0.26%	0.31%	0.41%
<b>JUMLAH ASET LANCAR</b>	<b>Rp208.000.029</b>	<b>Rp229.006.842</b>	<b>Rp247.718.078</b>	<b>Rp21.006.813</b>	<b>10.10%</b>	<b>Rp18.711.236</b>	<b>8.17%</b>	<b>83.83%</b>	<b>85.27%</b>	<b>83.26%</b>
<b>Aset tidak lancar</b>										
Uang muka tidak lancar atas pembelian aset tetap	Rp86.832	Rp48.983	Rp533.296	-Rp37.849	-43.59%	Rp484.313	988.74%	0.03%	0.02%	0.18%
Aset tetap	Rp39.892.636	Rp39.515.725	Rp48.732.293	-Rp376.911	-0.94%	Rp9.216.568	23.32%	16.08%	14.71%	16.38%
Klaim atas pengembalian pajak tidak lancar	Rp149.474	Rp0	Rp519.046	-Rp149.474	-100.00%	Rp519.046	0.00%	0.06%	0.00%	0.17%
Aset tidak lancar non-keuangan lainnya	Rp5.602	Rp5.888	Rp5.340	Rp286	5.11%	-Rp548	-9.31%	0.00%	0.00%	0.00%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp40.134.544</b>	<b>Rp39.570.596</b>	<b>Rp49.789.975</b>	<b>-Rp563.948</b>	<b>-1.41%</b>	<b>Rp10.219.379</b>	<b>25.83%</b>	<b>16.17%</b>	<b>14.73%</b>	<b>16.74%</b>
<b>JUMLAH ASET</b>	<b>Rp248.134.573</b>	<b>Rp268.577.438</b>	<b>Rp297.508.053</b>	<b>Rp20.442.865</b>	<b>8.24%</b>	<b>Rp28.930.615</b>	<b>10.77%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>Liabilitas jangka pendek</b>										
Utang bank jangka pendek	Rp149.601.393	Rp157.837.059	Rp172.350.541	Rp8.235.666	5.51%	Rp14.513.482	9.20%	60.29%	58.77%	57.93%
Utang usaha pihak ketiga	Rp12.905.812	Rp23.032.200	Rp30.745.138	Rp10.126.388	78.46%	Rp7.712.938	33.49%	5.20%	8.58%	10.33%
Uang muka pelanggan jangka pendek pihak ketiga	Rp150.282	Rp159.979	Rp0	Rp9.697	6.45%	-Rp159.979	-100.00%	0.06%	0.06%	0.00%
Beban akrual jangka pendek	Rp1.236.299	Rp1.191.193	Rp1.587.531	-Rp45.106	-3.65%	Rp396.338	33.27%	0.50%	0.44%	0.53%
Utang pajak	Rp4.571.354	Rp5.218.932	Rp2.889.131	Rp647.578	14.17%	-Rp2.329.801	-44.64%	1.84%	1.94%	0.97%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp2.397.472	Rp1.704.127	Rp1.728.038	-Rp693.345	-28.92%	Rp23.911	1.40%	0.97%	0.63%	0.58%
Utang pembiayaan konsumen	Rp25.449	Rp22.693	Rp25.581	-Rp2.756	-10.83%	Rp2.888	12.73%	0.01%	0.01%	0.01%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp170.888.061</b>	<b>Rp189.166.183</b>	<b>Rp209.325.960</b>	<b>Rp18.278.122</b>	<b>10.70%</b>	<b>Rp20.159.777</b>	<b>10.66%</b>	<b>68.87%</b>	<b>70.43%</b>	<b>70.36%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp890.169	Rp1.254.826	Rp899.155	Rp364.657	40.96%	-Rp355.671	-28.34%	0.36%	0.47%	0.30%
Utang pihak berelasi jangka panjang	Rp5.947.940	Rp0	Rp0	-Rp5.947.940	-100.00%	Rp0	0.00%	2.40%	0.00%	0.00%
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp3.880.697	Rp2.972.608	Rp4.561.064	-Rp908.089	-23.40%	Rp1.588.456	53.44%	1.56%	1.11%	1.53%
Utang pembiayaan konsumen	Rp22.835	Rp0	Rp0	-Rp22.835	-100.00%	Rp0	0.00%	0.01%	0.00%	0.00%
Sewa pembiayaan	Rp0	Rp0	Rp5.166	Rp0	0.00%	Rp5.166	0.00%	0.00%	0.00%	0.00%
Kewajiban imbalan pasca kerja jangka panjang	Rp1.720.163	Rp1.514.933	Rp1.434.288	-Rp205.230	-11.93%	-Rp80.645	-5.32%	0.69%	0.56%	0.48%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp12.461.804</b>	<b>Rp5.742.367</b>	<b>Rp6.899.673</b>	<b>-Rp6.719.437</b>	<b>-53.92%</b>	<b>Rp1.157.306</b>	<b>20.15%</b>	<b>5.02%</b>	<b>2.14%</b>	<b>2.32%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp183.349.865</b>	<b>Rp194.908.550</b>	<b>Rp216.225.633</b>	<b>Rp11.558.685</b>	<b>6.30%</b>	<b>Rp21.317.083</b>	<b>10.94%</b>	<b>73.89%</b>	<b>72.57%</b>	<b>72.68%</b>
<b>Ekuitas</b>										
Saham biasa	Rp20.146.679	Rp20.146.679	Rp20.146.679	Rp0	0.00%	Rp0	0.00%	8.12%	7.50%	6.77%
Tambahan modal disetor	Rp14.005.928	Rp13.610.505	Rp13.610.505	-Rp395.423	-2.82%	Rp0	0.00%	5.64%	5.07%	4.57%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp0	Rp4.065.041	Rp4.065.041	Rp4.065.041	0.00%	Rp0	0.00%	0.00%	1.51%	1.37%
Belum ditentukan penggunaannya	Rp30.632.101	Rp35.846.663	Rp43.460.195	Rp5.214.562	17.02%	Rp7.613.532	21.24%	12.34%	13.35%	14.61%
<b>JUMLAH EKUITAS</b>	<b>Rp64.784.708</b>	<b>Rp73.668.888</b>	<b>Rp81.282.420</b>	<b>Rp8.884.180</b>	<b>13.71%</b>	<b>Rp7.613.532</b>	<b>10.33%</b>	<b>26.11%</b>	<b>27.43%</b>	<b>27.32%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp248.134.573</b>	<b>Rp268.577.438</b>	<b>Rp297.508.053</b>	<b>Rp20.442.865</b>	<b>8.24%</b>	<b>Rp28.930.615</b>	<b>10.77%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Panca Mitra Multiperdana Tbk(PMMP)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp170.581.115	Rp175.769.252	Rp190.671.111	Rp5.188.137	3.04%	Rp14.901.859	8.48%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp135.254.796	-Rp134.899.939	-Rp155.746.420	Rp354.857	-0.26%	-Rp20.846.481	15.45%	-79.29%	-76.75%	-81.68%
<b>LABA KOTOR</b>	<b>Rp35.326.319</b>	<b>Rp40.869.313</b>	<b>Rp34.924.691</b>	<b>Rp5.542.994</b>	<b>15.69%</b>	<b>-Rp5.944.622</b>	<b>-14.55%</b>	<b>20.71%</b>	<b>23.25%</b>	<b>18.32%</b>
Beban penjualan	-Rp9.125.433	-Rp17.283.320	-Rp16.502.852	-Rp8.157.887	89.40%	Rp780.468	-4.52%	-5.35%	-9.83%	-8.66%
Beban umum dan administrasi	-Rp5.078.297	-Rp4.203.808	-Rp5.491.292	Rp874.489	-17.22%	-Rp1.287.484	30.63%	-2.98%	-2.39%	-2.88%
Pendapatan bunga	Rp0	Rp16.181	Rp46.841	Rp16.181	0.00%	Rp30.660	189.48%	0.00%	0.01%	0.02%
Beban bunga dan keuangan	Rp0	-Rp8.548.716	-Rp8.492.267	-Rp8.548.716	0.00%	Rp56.449	-0.66%	0.00%	-4.86%	-4.45%
Keuntungan (kerugian) selisih kurs mata uang asing	Rp0	Rp1.134.401	Rp2.595.193	Rp1.134.401	0.00%	Rp1.460.792	128.77%	0.00%	0.65%	1.36%
Pendapatan lainnya	Rp209.675	Rp65.992	Rp87.536	-Rp143.683	-68.53%	Rp21.544	32.65%	0.12%	0.04%	0.05%
Beban lainnya	-Rp9.261.131	Rp0	Rp0	Rp9.261.131	-100.00%	Rp0	0.00%	-5.43%	0.00%	0.00%
<b>LABA(RUGI) SEBELUM PAJAK PENGHASILAN</b>	<b>Rp12.071.133</b>	<b>Rp12.050.043</b>	<b>Rp7.167.850</b>	<b>-Rp21.090</b>	<b>-0.17%</b>	<b>-Rp4.882.193</b>	<b>-40.52%</b>	<b>7.08%</b>	<b>6.86%</b>	<b>3.76%</b>
Pendapatan (beban) pajak	-Rp1.821.660	-Rp2.755.675	Rp375.473	-Rp934.015	51.27%	Rp3.131.148	-113.63%	-1.07%	-1.57%	0.20%
<b>LABA TAHUN BERJALAN</b>	<b>Rp10.249.473</b>	<b>Rp9.294.368</b>	<b>Rp7.543.323</b>	<b>-Rp955.105</b>	<b>-9.32%</b>	<b>-Rp1.751.045</b>	<b>-18.84%</b>	<b>6.01%</b>	<b>5.29%</b>	<b>3.96%</b>
PENGHASILAN (RUGI) KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasikan ke laba rugi:										
Pengukuran kembali liabilitas imbalan kerja	Rp144.411	Rp104.678	Rp90.011	-Rp39.733	-27.51%	-Rp14.667	-14.01%	0.08%	0.06%	0.05%
Beban pajak terkait	-Rp31.771	-Rp23.029	-Rp19.802	Rp8.742	-27.52%	Rp3.227	-14.01%	-0.02%	-0.01%	-0.01%
Total Penghasilan (Rugi) Komprehensif Lain	Rp112.640	Rp81.649	Rp70.209	-Rp30.991	-27.51%	-Rp11.440	-14.01%	0.07%	0.05%	0.04%
<b>BERJALAN</b>	<b>Rp10.362.113</b>	<b>Rp9.376.017</b>	<b>Rp7.613.532</b>	<b>-Rp986.096</b>	<b>-9.52%</b>	<b>-Rp1.762.485</b>	<b>-18.80%</b>	<b>6.07%</b>	<b>5.33%</b>	<b>3.99%</b>
LABA PER SAHAM DASAR/DILUSIAN	0.0051	0.004	0.0032	-0.0011	-21.57%	-0.0008	-20.00%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.22	1.21	1.18
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	208.000.028.01	229.006.841.09	247.718.077.14
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.02	0.01	0.05
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	2.83	2.65	2.66
Debt to Asset	Total Utang / Total Aset*100%	0.74	0.73	0.73
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.21	0.23	0.18
NPM	Laba Bersih / Penjualan*100%	0.06	0.05	0.04
ROA	Laba Bersih / Total Aset*100%	0.04	0.03	0.03
ROE	Laba Bersih / Ekuitas *100%	0.16	0.13	0.09
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-0.78	-0.78	-0.90
Assets Turnover	Penjualan Bersih / Total Aset	0.69	0.65	0.64
AR Turnover	Penjualan bersih / Rata-rata Piutang	4.83	4.98	5.40
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	50.196.08	121.000.00	128.125.00
EPS		0.0051	0.004	0.0032
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	0.028	0.031	0.035
	P BV = Harga saham / BVPS	9.298.00	15.459.06	11.868.86

Lampiran 53. PT Nippon Indosari Corpindo Tbk(ROTI)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Nippon Indosari Corpindo Tbk(ROTI)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 → 2021		2021 → 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp1.010.872.461.721	Rp758.901.794.493	Rp627.450.783.230	-Rp251.970.667.228	-24.93%	-Rp131.451.011.283	-17.32%	22.71%	18.11%	15.19%
<b>Piutang usaha</b>										
Pihak ketiga	Rp176.075.299.580	Rp193.582.865.936	Rp248.296.556.758	Rp17.507.566.356	9.94%	Rp54.713.690.822	28.26%	3.95%	4.62%	6.01%
Pihak berelasi	Rp169.703.141.320	Rp185.850.582.845	Rp239.881.553.735	Rp16.147.441.525	9.52%	Rp54.030.970.890	29.07%	3.81%	4.43%	5.81%
Piutang lainnya pihak ketiga	Rp64.490.484.095	Rp7.094.124.947	Rp4.651.700.713	-Rp57.396.359.148	-89.00%	-Rp2.442.424.234	-34.43%	1.45%	0.17%	0.11%
Persediaan lancar lainnya	Rp103.693.623.334	Rp119.581.372.896	Rp146.630.445.701	Rp15.887.749.562	15.32%	Rp27.049.072.805	22.62%	2.33%	2.85%	3.55%
Biaya dibayar dimuka lancar	Rp13.187.373.994	Rp12.304.780.969	Rp15.535.614.308	-Rp882.593.025	-6.69%	Rp3.230.833.339	26.26%	0.30%	0.29%	0.38%
Uang muka lancar lainnya	Rp7.036.538.106	Rp1.935.557.303	Rp3.225.576.258	-Rp5.100.980.803	-72.49%	Rp1.290.018.955	66.65%	0.16%	0.05%	0.08%
Pajak dibayar dimuka lancar	Rp4.558.407.318	Rp2.806.130.952	Rp0	-Rp1.752.276.366	-38.44%	-Rp2.806.130.952	-100.00%	0.10%	0.07%	0.00%
<b>JUMLAH ASET LANCAR</b>	<b>Rp1.549.617.329.468</b>	<b>Rp1.282.057.210.341</b>	<b>Rp1.285.672.230.703</b>	<b>-Rp267.560.119.127</b>	<b>-17.27%</b>	<b>Rp3.615.020.362</b>	<b>0.28%</b>	<b>34.81%</b>	<b>30.59%</b>	<b>31.13%</b>
<b>Aset tidak lancar</b>										
Dana yang dibatasi penggunaannya tidak lancar	Rp15.269.557.672	Rp16.531.454.885	Rp18.876.925.841	Rp1.261.897.213	8.26%	Rp2.345.470.956	14.19%	0.34%	0.39%	0.46%
Investasi pada entitas asosiasi	Rp23.751.946.688	Rp23.980.820.368	Rp9.340.981.699	-Rp228.873.680	0.96%	-Rp14.639.838.669	-61.05%	0.53%	0.57%	0.23%
Aset keuangan tidak lancar lainnya	Rp20.379.313.779	Rp19.151.456.396	Rp11.792.791.989	-Rp1.227.857.383	-6.03%	-Rp7.358.664.407	-38.42%	0.46%	0.46%	0.29%
Aset pajak tangguhan	Rp7.130.794.039	Rp7.668.646.354	Rp1.458.726.963	Rp537.852.315	7.54%	-Rp6.209.919.391	-80.38%	0.16%	0.18%	0.04%
Aset tetap	Rp2.434.486.072.405	Rp2.492.863.630.370	Rp2.493.688.426.380	Rp58.377.557.965	2.40%	Rp824.796.010	0.03%	54.68%	59.48%	60.38%
Aset takberwujud selain goodwill	Rp110.732.583.280	Rp105.396.570.716	Rp107.200.717.187	-Rp5.336.012.564	-4.82%	Rp1.804.146.471	1.71%	2.49%	2.51%	2.60%
Aset tidak lancar non-keuangan lainnya	Rp290.799.074.654	Rp243.634.833.247	Rp202.290.815.321	-Rp47.164.441.407	-16.22%	-Rp41.343.817.926	-16.97%	6.53%	5.81%	4.90%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp2.902.549.342.517</b>	<b>Rp2.909.227.212.336</b>	<b>Rp2.844.649.385.380</b>	<b>Rp6.677.869.819</b>	<b>0.23%</b>	<b>-Rp64.577.826.956</b>	<b>-2.22%</b>	<b>65.19%</b>	<b>69.41%</b>	<b>68.87%</b>
<b>JUMLAH ASET</b>	<b>Rp4.452.166.671.985</b>	<b>Rp4.191.284.422.677</b>	<b>Rp4.130.321.616.083</b>	<b>-Rp260.882.249.308</b>	<b>-5.86%</b>	<b>-Rp60.962.806.594</b>	<b>-1.45%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
<b>Utang usaha</b>										
Pihak ketiga	Rp114.085.773.920	Rp128.184.802.027	Rp201.084.705.361	Rp14.099.028.107	12.36%	Rp72.899.903.334	58.87%	2.56%	3.06%	4.87%
Pihak berelasi	Rp51.298.801.106	Rp77.922.022.520	Rp61.394.570.416	Rp26.623.221.414	51.90%	-Rp16.527.452.104	-21.21%	1.15%	1.86%	1.49%
<b>Utang lainnya</b>										
Pihak ketiga	Rp157.505.028.031	Rp143.101.424.866	Rp135.129.941.265	-Rp14.403.603.165	-9.14%	-Rp7.971.483.601	-5.57%	3.54%	3.41%	3.27%
Pihak berelasi	Rp1.869.601.144	Rp1.966.813.758	Rp32.558.265.551	Rp97.212.614	5.20%	Rp30.591.451.793	1555.38%	0.04%	0.05%	0.79%
Beban akrual jangka pendek	Rp60.954.159.267	Rp89.457.955.570	Rp100.710.636.770	Rp28.503.796.303	46.76%	Rp11.252.681.200	12.58%	1.37%	2.13%	2.44%
Utang pajak	Rp7.278.188.027	Rp29.726.316.224	Rp68.920.841.297	Rp22.448.128.197	308.43%	Rp39.194.525.073	131.85%	0.16%	0.71%	1.67%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	Rp11.575.719.205	Rp12.853.860.739	Rp12.618.615.633	Rp1.278.141.534	11.04%	-Rp235.245.106	-1.83%	0.26%	0.31%	0.31%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp404.567.270.700</b>	<b>Rp483.213.195.704</b>	<b>Rp612.417.576.293</b>	<b>Rp78.645.925.004</b>	<b>19.44%</b>	<b>Rp129.204.380.589</b>	<b>26.74%</b>	<b>9.09%</b>	<b>11.53%</b>	<b>14.83%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp89.984.754.738	Rp118.368.975.332	Rp124.547.637.197	Rp28.384.220.594	31.54%	Rp6.178.661.865	5.22%	2.02%	2.82%	3.02%
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp495.833.333.333	Rp496.833.333.333	Rp497.833.333.333	Rp1.000.000.000	0.20%	Rp1.000.000.000	0.20%	11.14%	11.85%	12.05%
Sewa pembiayaan	Rp16.265.743.916	Rp24.257.863.237	Rp23.516.229.541	Rp7.992.119.321	49.13%	-Rp741.633.696	-3.06%	0.37%	0.58%	0.57%
Uang jaminan jangka panjang	Rp18.925.207.567	Rp21.351.996.305	Rp21.195.306.955	Rp2.426.788.738	12.82%	-Rp156.689.350	-0.73%	0.43%	0.51%	0.51%
Kewajiban imbalan pasca kerja jangka panjang	Rp198.919.314.000	Rp177.667.856.000	Rp169.652.994.000	-Rp21.251.458.000	-10.68%	-Rp8.014.862.000	-4.51%	4.47%	4.24%	4.11%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp819.928.353.554</b>	<b>Rp838.480.024.207</b>	<b>Rp836.745.501.026</b>	<b>Rp18.551.670.653</b>	<b>2.26%</b>	<b>-Rp1.734.523.181</b>	<b>-0.21%</b>	<b>18.42%</b>	<b>20.01%</b>	<b>20.26%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp1.224.495.624.254</b>	<b>Rp1.321.693.219.911</b>	<b>Rp1.449.163.077.319</b>	<b>Rp97.197.595.657</b>	<b>7.94%</b>	<b>Rp127.469.857.408</b>	<b>9.64%</b>	<b>27.50%</b>	<b>31.53%</b>	<b>35.09%</b>
<b>Ekuitas</b>										
Saham biasa	Rp123.729.777.760	Rp123.729.777.760	Rp123.729.777.760	Rp0	0.00%	Rp0	0.00%	2.78%	2.95%	3.00%
Tambahan modal disetor	Rp1.486.392.647.799	Rp1.486.392.647.799	Rp1.486.392.647.799	Rp0	0.00%	Rp0	0.00%	33.39%	35.46%	35.99%
Saham treasuri	Rp0	-Rp372.985.012.058	-Rp645.575.674.577	-Rp372.985.012.058	0.00%	-Rp272.590.662.519	73.08%	0.00%	-8.90%	-15.63%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp14.000.000.000	Rp16.000.000.000	Rp18.000.000.000	Rp2.000.000.000	14.29%	Rp2.000.000.000	12.50%	0.31%	0.38%	0.44%
Belum ditentukan penggunaannya	Rp1.603.500.624.903	Rp1.616.406.582.807	Rp1.698.537.203.130	Rp12.905.957.904	0.80%	Rp82.130.820.323	5.08%	36.02%	38.57%	41.12%
Kepentingan non-pengendali	Rp47.997.269	Rp47.206.458	Rp74.584.652	-Rp790.811	-1.65%	Rp27.378.194	58.00%	0.00%	0.00%	0.00%
<b>JUMLAH EKUITAS</b>	<b>Rp3.227.671.047.731</b>	<b>Rp2.869.591.202.766</b>	<b>Rp2.681.158.538.764</b>	<b>-Rp358.079.844.965</b>	<b>-11.09%</b>	<b>-Rp188.432.664.002</b>	<b>-6.57%</b>	<b>72.50%</b>	<b>68.47%</b>	<b>64.91%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp4.452.166.671.985</b>	<b>Rp4.191.284.422.677</b>	<b>Rp4.130.321.616.083</b>	<b>-Rp260.882.249.308</b>	<b>-5.86%</b>	<b>-Rp60.962.806.594</b>	<b>-1.45%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Nippon Indosari Corpindo	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp3.212.034.546.032	Rp3.287.623.237.457	Rp3.935.182.048.668	Rp75.588.691.425	2.35%	Rp647.558.811.211	19.70%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp1.409.870.836.152	-Rp1.500.216.194.750	-Rp1.849.122.162.973	-Rp90.345.358.598	6.41%	-Rp348.905.968.223	23.26%	-43.89%	-45.63%	-46.99%
<b>LABA BRUTO</b>	<b>Rp1.802.163.709.880</b>	<b>Rp1.787.407.042.707</b>	<b>Rp2.086.059.885.695</b>	<b>-Rp14.756.667.173</b>	<b>-0.82%</b>	<b>Rp298.652.842.988</b>	<b>16.71%</b>	<b>56.11%</b>	<b>54.37%</b>	<b>53.01%</b>
Beban penjualan	-Rp1.200.337.864.867	-Rp1.107.910.515.521	-Rp1.185.691.042.176	Rp92.427.349.346	-7.70%	-Rp77.780.526.655	7.02%	-37.37%	-33.70%	-30.13%
Beban umum dan administrasi	-Rp398.191.872.904	-Rp322.384.928.770	-Rp332.271.772.931	Rp75.806.944.134	-19.04%	-Rp9.886.844.161	3.07%	-12.40%	-9.81%	-8.44%
Pendapatan keuangan	Rp31.422.147.740	Rp16.359.898.683	Rp10.979.846.928	-Rp15.062.249.057	-47.94%	-Rp5.380.051.755	-32.89%	0.98%	0.50%	0.28%
Beban keuangan	-Rp80.883.885.810	-Rp50.201.979.296	-Rp50.456.631.438	Rp30.681.906.514	-37.93%	-Rp254.652.142	0.51%	-2.52%	-1.53%	-1.28%
Keuntungan (kerugian) selisih kurs mata uang asing	-Rp1.730.839.363	-Rp3.070.808.389	Rp100.493.773	-Rp1.339.969.026	77.42%	Rp3.171.302.162	-103.27%	-0.05%	-0.09%	0.00%
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	Rp244.309.131	Rp0	Rp0	-Rp244.309.131	-100.00%	Rp0	0.00%	0.01%	0.00%	0.00%
Bagian atas laba (rugi) entitas ventura bersama yang dicatat menggunakan metode ekuitas	Rp0	Rp228.873.680	Rp109.061.282	Rp228.873.680	0.00%	-Rp119.812.398	-52.35%	0.00%	0.01%	0.00%
Pendapatan lainnya	Rp59.147.435.541	Rp64.654.230.224	Rp74.818.816.939	Rp5.506.794.683	9.31%	Rp10.164.586.715	15.72%	1.84%	1.97%	1.90%
Beban lainnya	-Rp5.754.425.141	-Rp6.122.134.075	-Rp4.720.633.408	-Rp367.708.934	6.39%	Rp1.401.500.667	-22.89%	-0.18%	-0.19%	-0.12%
Keuntungan (kerugian) lainnya	-Rp45.721.176.428	-Rp13.386.908	-Rp26.145.304.679	Rp45.707.789.520	-99.97%	-Rp26.131.917.771	195205.03%	-1.42%	0.00%	-0.66%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp160.357.537.779</b>	<b>Rp378.946.292.335</b>	<b>Rp572.782.719.985</b>	<b>Rp218.588.754.556</b>	<b>136.31%</b>	<b>Rp193.836.427.650</b>	<b>51.15%</b>	<b>4.99%</b>	<b>11.53%</b>	<b>14.56%</b>
Pendapatan (beban) pajak	Rp8.252.744.699	-Rp95.343.298.659	-Rp140.534.997.731	-Rp103.596.043.358	-1255.29%	-Rp45.191.699.072	47.40%	0.26%	-2.90%	-3.57%
<b>LABA TAHUN BERJALAN</b>	<b>Rp168.610.282.478</b>	<b>Rp283.602.993.676</b>	<b>Rp432.247.722.254</b>	<b>Rp114.992.711.198</b>	<b>68.20%</b>	<b>Rp148.644.728.578</b>	<b>52.41%</b>	<b>5.25%</b>	<b>8.63%</b>	<b>10.98%</b>
PENGHASILAN (RUGI) KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasi ke laba rugi pada periode berikutnya:										
liabilitas imbalan kerja jangka panjang	-Rp17.074.503.000	Rp12.392.506.000	-Rp2.500.186.000	Rp29.467.009.000	-172.58%	-Rp14.892.692.000	-120.17%	-0.53%	0.38%	-0.06%
Pajak penghasilan terkait	Rp3.756.390.660	-Rp2.726.351.320	Rp550.040.920	-Rp6.482.741.980	-172.58%	Rp3.276.392.240	-120.17%	0.12%	-0.08%	0.01%
Pos yang akan direklasifikasi ke laba rugi pada periode berikutnya:										
Selisih kurs karena penjabaran laporan keuangan	-Rp9.798.841.625	Rp0	Rp0	Rp9.798.841.625	-100.00%	Rp0	0.00%	-0.31%	0.00%	0.00%
<b>RUGI KOMPREHENSIF LAIN TAHUN BERJALAN - SETELAH PAJAK</b>	<b>-Rp23.116.953.965</b>	<b>Rp9.666.154.680</b>	<b>-Rp1.950.145.080</b>	<b>Rp32.783.108.645</b>	<b>-141.81%</b>	<b>-Rp11.616.299.760</b>	<b>-120.17%</b>	<b>-0.72%</b>	<b>0.29%</b>	<b>-0.05%</b>
<b>TOTAL PENGHASILAN KOMPREHENSIF TAHUN</b>	<b>Rp145.493.328.513</b>	<b>Rp293.269.148.356</b>	<b>Rp430.297.577.174</b>	<b>Rp147.775.819.843</b>	<b>101.57%</b>	<b>Rp137.028.428.818</b>	<b>46.72%</b>	<b>4.53%</b>	<b>8.92%</b>	<b>10.93%</b>
Laba (rugi) tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp215.050.714.497	Rp283.603.784.487	Rp432.220.344.060	Rp68.553.069.990	31.88%	Rp148.616.559.573	52.40%	6.70%	8.63%	10.98%
Kepentingan nonpengendali	-Rp46.440.432.019	-Rp790.811	Rp27.378.194	Rp46.439.641.208	-100.00%	Rp28.169.005	-3562.04%	-1.45%	0.00%	0.00%
<b>TOTAL</b>	<b>Rp168.610.282.478</b>	<b>Rp283.602.993.676</b>	<b>Rp432.247.722.254</b>	<b>Rp114.992.711.198</b>	<b>68.20%</b>	<b>Rp148.644.728.578</b>	<b>52.41%</b>	<b>5.25%</b>	<b>8.63%</b>	<b>10.98%</b>
Total penghasilan (rugi) komprehensif tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp194.708.513.229	Rp293.269.939.167	Rp430.270.198.980	Rp98.561.425.938	50.62%	Rp137.000.259.813	46.71%	6.06%	8.92%	10.93%
Kepentingan nonpengendali	-Rp49.215.184.716	-Rp790.811	Rp27.378.194	Rp49.214.393.905	-100.00%	Rp28.169.005	-3562.04%	-1.53%	0.00%	0.00%
<b>TOTAL</b>	<b>Rp145.493.328.513</b>	<b>Rp293.269.148.356</b>	<b>Rp430.297.577.174</b>	<b>Rp147.775.819.843</b>	<b>101.57%</b>	<b>Rp137.028.428.818</b>	<b>46.72%</b>	<b>4.53%</b>	<b>8.92%</b>	<b>10.93%</b>
LABA PER SAHAM DASAR	35.98	46.48	74.98	10.5	29.18%	28.5	61.32%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN					
Rasio Keuangan	RUMUS	2020	2021	2022	
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	3.83	2.65	2.10	
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	1.549.617.329.467.74	1.282.057.210.340.75	1.285.672.230.702.76	
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	2.50	1.57	1.02	
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%	0.38	0.46	0.54	
Debt to Asset	Total Utang / Total Aset*100%	0.28	0.32	0.35	
<b>Profitabilitas</b>					
GPM	Laba Kotor / Penjualan bersih*100%	0.56	0.54	0.53	
NPM	Laba Bersih / Penjualan*100%	0.05	0.09	0.11	
ROA	Laba Bersih / Total Aset*100%	0.04	0.07	0.10	
ROE	Laba Bersih / Ekuitas *100%	0.05	0.10	0.16	
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-11.43	-12.17	-15.00	
Assets Turnover	Penjualan Bersih / Total Aset	0.72	0.78	0.95	
AR Turnover	Penjualan bersih / Rata-rata Piutang	7.94	8.13	9.73	
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)	37.80	29.26	17.60	
EPS		35.98	46.48	74.98	
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	521.73	463.85	433.39	
	P BV = Harga saham / BVPS	2.61	2.93	3.05	

Lampiran 54. Millennium Pharmacon International Tbk(SDPC)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Millennium Pharmacon International	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp48.054.344.599	Rp47.362.351.082	Rp25.668.366.059	-Rp691.993.517	-1.44%	-Rp21.693.985.023	-45.80%	4.13%	3.93%	1.83%
Piutang usaha pihak ketiga	Rp476.367.795.270	Rp440.452.528.993	Rp545.672.461.862	-Rp35.915.266.277	-7.54%	Rp105.219.932.869	23.89%	40.90%	36.51%	38.93%
<b>Piutang lainnya</b>										
Pihak ketiga	Rp4.431.282.262	Rp6.201.838.686	Rp7.141.682.259	Rp1.770.556.424	39.96%	Rp939.843.573	15.15%	0.38%	0.51%	0.51%
Pihak berelasi	Rp17.961.507.129	Rp14.420.096.417	Rp15.679.883.681	-Rp3.541.410.712	-19.72%	Rp1.259.787.264	8.74%	1.54%	1.20%	1.12%
Persediaan lancar lainnya	Rp389.348.055.279	Rp453.300.717.830	Rp538.433.399.300	Rp63.952.662.551	16.43%	Rp85.132.681.470	18.78%	33.43%	37.58%	38.42%
Biaya dibayar dimuka lancar	Rp1.215.416.947	Rp1.091.011.762	Rp1.973.155.786	-Rp124.405.185	-10.24%	Rp882.144.024	80.86%	0.10%	0.09%	0.14%
Uang muka lancar lainnya	Rp2.484.606.540	Rp2.316.328.193	Rp7.696.710.525	-Rp168.278.347	-6.77%	Rp5.380.382.332	232.28%	0.21%	0.19%	0.55%
Pajak dibayar dimuka lancar	Rp89.030.081.947	Rp105.159.758.946	Rp116.692.920.404	Rp16.129.676.999	18.12%	Rp11.533.161.458	10.97%	7.64%	8.72%	8.33%
<b>JUMLAH ASET LANCAR</b>	<b>Rp1.028.893.089.973</b>	<b>Rp1.070.304.631.909</b>	<b>Rp1.258.958.579.876</b>	<b>Rp41.411.541.936</b>	<b>4.02%</b>	<b>Rp188.653.947.967</b>	<b>17.63%</b>	<b>88.33%</b>	<b>88.72%</b>	<b>89.83%</b>
<b>Aset tidak lancar</b>										
Investasi yang dicatat dengan menggunakan metode ekuitas	Rp54.000.000.000	Rp54.000.000.000	Rp54.000.000.000	Rp0	0.00%	Rp0	0.00%	4.64%	4.48%	3.85%
Aset keuangan tidak lancar lainnya	Rp26.350.135.851	Rp0	Rp0	-Rp26.350.135.851	-100.00%	Rp0	0.00%	2.26%	0.00%	0.00%
Aset pajak tangguhan	Rp6.861.163.476	Rp17.308.829.865	Rp14.489.007.962	Rp10.447.666.389	152.27%	-Rp2.819.821.903	-16.29%	0.59%	1.43%	1.03%
<b>Aset tetap</b>										
Aset hak guna	Rp0	Rp22.255.100.537	Rp27.280.002.540	Rp22.255.100.537	0.00%	Rp5.024.902.003	22.58%	0.00%	1.84%	1.95%
Klaim atas pengembalian pajak tidak land	Rp26.177.925.843	Rp20.884.660.168	Rp16.622.666.964	-Rp5.293.265.675	-20.22%	-Rp4.261.993.204	-20.41%	2.25%	1.73%	1.19%
Aset takberwujud selain goodwill	Rp0	Rp0	Rp8.737.203.408	Rp0	0.00%	Rp8.737.203.408	0.00%	0.00%	0.00%	0.62%
Aset tidak lancar non-keuangan lainnya	Rp755.639.420	Rp1.600.549.285	Rp2.001.881.590	Rp844.909.865	111.81%	Rp401.332.305	25.07%	0.06%	0.13%	0.14%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp135.933.396.549</b>	<b>Rp136.080.910.979</b>	<b>Rp142.546.184.241</b>	<b>Rp147.514.430</b>	<b>0.11%</b>	<b>Rp6.465.273.262</b>	<b>4.75%</b>	<b>11.67%</b>	<b>11.28%</b>	<b>10.17%</b>
<b>JUMLAH ASET</b>	<b>Rp1.164.826.486.522</b>	<b>Rp1.206.385.542.888</b>	<b>Rp1.401.504.764.117</b>	<b>Rp41.559.056.366</b>	<b>3.57%</b>	<b>Rp195.119.221.229</b>	<b>16.17%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang bank jangka pendek	Rp382.990.536.911	Rp454.720.981.200	Rp566.080.351.839	Rp71.730.444.289	18.73%	Rp111.359.370.639	24.49%	32.88%	37.69%	40.39%
<b>Utang usaha</b>										
Pihak ketiga	Rp391.185.728.561	Rp395.711.421.949	Rp444.296.273.978	Rp4.525.693.388	1.16%	Rp48.584.852.029	12.28%	33.58%	32.80%	31.70%
Pihak berelasi	Rp17.338.056.919	Rp17.671.424.741	Rp24.307.578.614	Rp333.367.822	1.92%	Rp6.636.153.873	37.55%	1.49%	1.46%	1.73%
<b>Utang lainnya</b>										
Pihak ketiga	Rp7.389.464.659	Rp382.803.460	Rp1.252.207.117	-Rp7.006.661.199	-94.82%	Rp869.403.657	227.11%	0.63%	0.03%	0.09%
Pihak berelasi	Rp66.604.285.805	Rp59.775.941.430	Rp54.243.780.646	-Rp6.828.344.375	-10.25%	-Rp5.532.160.784	-9.25%	5.72%	4.95%	3.87%
Beban akrual jangka pendek	Rp4.554.707.294	Rp9.872.743.103	Rp14.309.063.241	Rp5.318.035.809	116.76%	Rp4.436.320.138	44.94%	0.39%	0.82%	1.02%
Liabilitas imbalan pasca kerja jangka pendek	Rp32.799.503.715	Rp3.568.075.061	Rp6.652.232.100	-Rp29.231.428.654	-89.12%	Rp3.084.157.039	86.44%	2.82%	0.30%	0.47%
Utang pajak	Rp0	Rp453.325.894	Rp1.429.001.590	Rp453.325.894	0.00%	Rp975.675.696	215.23%	0.00%	0.04%	0.10%
Liabilitas jangka panjang atas utang pembiayaan konsumen	Rp396.000.000	Rp432.000.000	Rp468.000.000	Rp36.000.000	9.09%	Rp36.000.000	8.33%	0.03%	0.04%	0.03%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp903.258.283.864</b>	<b>Rp942.588.716.838</b>	<b>Rp1.113.038.489.125</b>	<b>Rp39.330.432.974</b>	<b>4.35%</b>	<b>Rp170.449.772.287</b>	<b>18.08%</b>	<b>77.54%</b>	<b>78.13%</b>	<b>79.42%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas jangka panjang atas utang pembiayaan konsumen	Rp2.030.202.072	Rp1.798.209.260	Rp1.509.640.647	-Rp231.992.812	-11.43%	-Rp288.568.613	-16.05%	0.17%	0.15%	0.11%
Kewajiban imbalan pasca kerja jangka panjang	Rp30.341.512.000	Rp25.019.267.000	Rp28.046.496.000	-Rp5.322.245.000	-17.54%	Rp3.027.229.000	12.10%	2.60%	2.07%	2.00%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp32.371.714.072</b>	<b>Rp26.817.476.260</b>	<b>Rp29.556.136.647</b>	<b>-Rp5.554.237.812</b>	<b>-17.16%</b>	<b>Rp2.738.660.387</b>	<b>10.21%</b>	<b>2.78%</b>	<b>2.22%</b>	<b>2.11%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp935.629.997.936</b>	<b>Rp969.406.193.098</b>	<b>Rp1.142.594.625.772</b>	<b>Rp33.776.195.162</b>	<b>3.61%</b>	<b>Rp173.188.432.674</b>	<b>17.87%</b>	<b>80.32%</b>	<b>80.36%</b>	<b>81.53%</b>
<b>Ekuitas</b>										
Saham biasa	Rp127.400.000.000	Rp127.400.000.000	Rp127.400.000.000	Rp0	0.00%	Rp0	0.00%	10.94%	10.56%	9.09%
Tambahan modal disetor	Rp2.309.683.922	Rp2.309.683.922	Rp2.309.683.922	Rp0	0.00%	Rp0	0.00%	0.20%	0.19%	0.16%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp4.140.500.000	Rp4.777.500.000	Rp6.051.500.000	Rp637.000.000	15.38%	Rp1.274.000.000	26.67%	0.36%	0.40%	0.43%
Belum ditentukan penggunaannya	Rp95.346.304.664	Rp102.492.165.868	Rp123.148.954.423	Rp7.145.861.204	7.49%	Rp20.656.788.555	20.15%	8.19%	8.50%	8.79%
<b>JUMLAH EKUITAS</b>	<b>Rp229.196.488.586</b>	<b>Rp236.979.349.790</b>	<b>Rp258.910.138.345</b>	<b>Rp7.782.861.204</b>	<b>3.40%</b>	<b>Rp21.930.788.555</b>	<b>9.25%</b>	<b>19.68%</b>	<b>19.64%</b>	<b>18.47%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp1.164.826.486.522</b>	<b>Rp1.206.385.542.888</b>	<b>Rp1.401.504.764.117</b>	<b>Rp41.559.056.366</b>	<b>3.57%</b>	<b>Rp195.119.221.229</b>	<b>16.17%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Millennium Pharmacon International	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 → 2021		2021 → 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp2.643.626.505.412	Rp2.988.848.566.331	Rp3.200.833.096.416	Rp345.222.060.919	13.06%	Rp211.984.530.085	7.09%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp2.421.934.897.535	-Rp2.747.094.995.795	-Rp2.931.198.452.407	-Rp325.160.098.260	13.43%	-Rp184.103.456.612	6.70%	-91.61%	-91.91%	-91.58%
<b>LABA KOTOR</b>	<b>Rp221.691.607.877</b>	<b>Rp241.753.570.536</b>	<b>Rp269.634.644.009</b>	<b>Rp20.061.962.659</b>	<b>9.05%</b>	<b>Rp27.881.073.473</b>	<b>11.53%</b>	<b>8.39%</b>	<b>8.09%</b>	<b>8.42%</b>
Beban penjualan	-Rp50.801.392.553	-Rp56.437.728.690	-Rp54.941.523.312	-Rp5.636.336.137	11.09%	-Rp1.496.205.378	-2.65%	-1.92%	-1.89%	-1.72%
Beban umum dan administrasi	-Rp113.456.884.154	-Rp124.493.596.074	-Rp134.106.673.833	-Rp11.036.711.920	9.73%	-Rp9.613.077.759	7.72%	-4.29%	-4.17%	-4.19%
Pendapatan keuangan	Rp84.150.548	Rp80.141.516	Rp984.048.358	-Rp4.009.032	-4.76%	Rp903.906.842	1127.89%	0.00%	0.00%	0.03%
Beban keuangan	-Rp45.117.117.772	-Rp39.894.409.893	-Rp38.482.013.198	Rp5.222.707.879	-11.58%	Rp1.412.396.695	-3.54%	-1.71%	-1.33%	-1.20%
Pendapatan lainnya	Rp850.000	Rp1.788.815.993	Rp3.462.166.151	Rp1.787.965.993	210348.94%	Rp1.673.350.158	93.55%	0.00%	0.06%	0.11%
Beban lainnya	-Rp4.661.838.637	-Rp4.874.276.803	-Rp10.086.513.931	-Rp212.438.166	4.56%	-Rp5.212.237.128	106.93%	-0.18%	-0.16%	-0.32%
<b>LABA RUGI SEBELUM PAJAK PENGHASILAN</b>	<b>Rp7.739.375.309</b>	<b>Rp17.922.516.585</b>	<b>Rp36.464.134.244</b>	<b>Rp10.183.141.276</b>	<b>131.58%</b>	<b>Rp18.541.617.659</b>	<b>103.45%</b>	<b>0.29%</b>	<b>0.60%</b>	<b>1.14%</b>
Pendapatan (beban) pajak	-Rp4.935.044.243	-Rp8.351.281.001	-Rp12.000.079.369	-Rp3.416.236.758	69.22%	-Rp3.648.798.368	43.69%	-0.19%	-0.28%	-0.37%
<b>LABA TAHUN BERJALAN</b>	<b>Rp2.804.331.066</b>	<b>Rp9.571.235.584</b>	<b>Rp24.464.054.875</b>	<b>Rp6.766.904.518</b>	<b>241.30%</b>	<b>Rp14.892.819.291</b>	<b>155.60%</b>	<b>0.11%</b>	<b>0.32%</b>	<b>0.76%</b>
PENGHASILAN (RUGI) KOMPREHENSIF LAIN										
Pos-pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali program imbalan pasti	Rp1.285.931.000	-Rp1.476.121.000	-Rp1.614.444.000	-Rp2.762.052.000	-214.79%	-Rp138.323.000	9.37%	0.05%	-0.05%	-0.05%
Pajak penghasilan terkait	-Rp282.904.820	Rp324.746.820	Rp355.177.680	Rp607.651.440	-214.79%	Rp30.431.060	9.37%	-0.01%	0.01%	0.01%
Penghasilan komprehensif lain - neto setelah pajak	Rp1.003.026.180	-Rp1.151.374.380	-Rp1.259.266.320	-Rp2.154.400.560	-214.79%	-Rp107.891.940	9.37%	0.04%	-0.04%	-0.04%
<b>TAHUN BERJALAN</b>	<b>Rp3.807.357.246</b>	<b>Rp8.419.861.204</b>	<b>Rp23.204.788.555</b>	<b>Rp4.612.503.958</b>	<b>121.15%</b>	<b>Rp14.784.927.351</b>	<b>175.60%</b>	<b>0.14%</b>	<b>0.28%</b>	<b>0.72%</b>
LABA PER SAHAM	2.20	7.51	19.20	5.31	241.36%	11.69	155.66%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.14	1.14	1.13
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	1.028.893.089.972.57	1.070.304.631.908.52	1.258.958.579.875.52
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.05	0.05	0.02
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	4.08	4.09	4.41
Debt to Asset	Total Utang / Total Aset*100%	0.80	0.80	0.82
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.084	0.081	0.084
NPM	Laba Bersih / Penjualan*100%	0.0011	0.0032	0.0076
ROA	Laba Bersih / Total Aset*100%	0.0024	0.0079	0.0175
ROE	Laba Bersih / Ekuitas *100%	0.012	0.040	0.094
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-5.26	-5.97	-6.37
Assets Turnover	Penjualan Bersih / Total Aset	2.27	2.48	2.28
AR Turnover	Penjualan bersih / Rata-rata Piutang	5.42	6.13	6.57
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	47.27	18.11	17.29
EPS		2.20	7.51	19.20
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	179.90	186.01	203.23
	P BV = Harga saham / BVPS	0.58	0.73	1.63

Lampiran 55. Salim Ivomas Pratama Tbk(SIMP)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Salim Ivomas Pratama Tbk(SIMP)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp2.427.079	Rp3.726.293	Rp4.296.674	Rp1.299.214	53.53%	Rp570.381	15.31%	6.86%	10.36%	11.90%
Piutang usaha										
Pihak ketiga	Rp654.426	Rp686.217	Rp622.015	Rp31.791	4.86%	-Rp64.202	-9.36%	1.85%	1.91%	1.72%
Pihak berelasi	Rp541.184	Rp776.776	Rp578.199	Rp235.592	43.53%	-Rp198.577	-25.56%	1.53%	2.16%	1.60%
Piutang lainnya pihak ketiga	Rp103.969	Rp95.332	Rp121.424	-Rp8.637	-8.31%	Rp26.092	27.37%	0.29%	0.27%	0.34%
Persediaan lancar lainnya	Rp2.671.909	Rp2.655.342	Rp3.268.036	-Rp16.567	-0.62%	Rp612.694	23.07%	7.55%	7.38%	9.05%
Aset biologis lancar	Rp0	Rp873.393	Rp769.634	Rp873.393	0.00%	-Rp103.759	-11.88%	0.00%	2.43%	2.13%
Biaya dibayar dimuka lancar	Rp19.128	Rp16.912	Rp13.242	-Rp2.216	-11.59%	-Rp3.670	-21.70%	0.05%	0.05%	0.04%
Uang muka lancar lainnya	Rp321.266	Rp443.138	Rp476.689	Rp121.872	37.93%	Rp33.551	7.57%	0.91%	1.23%	1.32%
Pajak dibayar dimuka lancar	Rp230.281	Rp191.507	Rp240.588	-Rp38.774	-16.84%	Rp49.081	25.63%	0.65%	0.53%	0.67%
Aset non-keuangan lancar lainnya	Rp777.388	Rp0	Rp0	-Rp777.388	-100.00%	Rp0	0.00%	2.20%	0.00%	0.00%
Aset tidak lancar atau kelompok lepasan diklasifikasikan	Rp62.326	Rp62.326	Rp56.377	Rp0	0.00%	-Rp5.949	-9.54%	0.18%	0.17%	0.16%
<b>JUMLAH ASET LANCAR</b>	<b>Rp7.808.956</b>	<b>Rp9.527.236</b>	<b>Rp10.442.878</b>	<b>Rp1.718.280</b>	<b>22.00%</b>	<b>Rp915.642</b>	<b>9.61%</b>	<b>22.06%</b>	<b>26.49%</b>	<b>28.92%</b>
<b>Aset tidak lancar</b>										
Piutang dari pihak berelasi	Rp441	Rp5.336	Rp1.834	Rp4.895	1109.98%	-Rp3.502	-65.63%	0.00%	0.01%	0.01%
Investasi pada entitas asosiasi	Rp1.316.286	Rp1.301.056	Rp1.366.786	-Rp15.230	-1.16%	Rp65.730	5.05%	3.72%	3.62%	3.78%
Aset keuangan tidak lancar tersedia untuk dijual	Rp15.888	Rp0	Rp0	-Rp15.888	-100.00%	Rp0	0.00%	0.04%	0.00%	0.00%
Aset keuangan tidak lancar lainnya	Rp1.581.298	Rp1.338.561	Rp962.858	-Rp242.737	-15.35%	-Rp375.703	-28.07%	4.47%	3.72%	2.67%
Aset pajak tangguhan	Rp559.195	Rp372.354	Rp265.512	-Rp186.841	-33.41%	-Rp106.842	-28.69%	1.58%	1.04%	0.74%
Aset tetap	Rp20.266.991	Rp19.510.043	Rp19.211.553	-Rp756.948	-3.73%	-Rp298.490	-1.53%	57.26%	54.25%	53.20%
Aset hak guna	Rp0	Rp103.488	Rp223.965	Rp103.488	0.00%	Rp120.477	116.42%	0.00%	0.29%	0.62%
Beban tangguhan lainnya	Rp40.871	Rp27.529	Rp43.327	-Rp13.342	-32.64%	Rp15.798	57.39%	0.12%	0.08%	0.12%
Klaim atas pengembalian pajak tidak lancar	Rp105.716	Rp67.164	Rp40.847	-Rp38.552	-36.47%	-Rp26.317	-39.18%	0.30%	0.19%	0.11%
Goodwill	Rp2.320.823	Rp2.320.823	Rp2.216.138	Rp0	0.00%	-Rp104.685	-4.51%	6.56%	6.45%	6.14%
Aset tidak lancar non-keuangan lainnya	Rp1.378.799	Rp1.390.511	Rp1.337.383	Rp11.712	0.85%	-Rp63.128	-3.82%	3.90%	3.87%	3.70%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp27.586.308</b>	<b>Rp26.436.865</b>	<b>Rp25.670.203</b>	<b>-Rp1.149.443</b>	<b>-4.17%</b>	<b>-Rp766.662</b>	<b>-2.90%</b>	<b>77.94%</b>	<b>73.51%</b>	<b>71.08%</b>
<b>JUMLAH ASET</b>	<b>Rp35.395.264</b>	<b>Rp35.964.101</b>	<b>Rp36.113.081</b>	<b>Rp568.837</b>	<b>1.61%</b>	<b>Rp148.980</b>	<b>0.41%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang bank jangka pendek	Rp5.944.000	Rp6.018.800	Rp5.870.000	Rp74.800	1.26%	-Rp148.800	-2.47%	16.79%	16.74%	16.25%
Utang usaha										
Pihak ketiga	Rp711.556	Rp681.998	Rp995.982	-Rp29.558	-4.15%	Rp313.984	46.04%	2.01%	1.90%	2.76%
Pihak berelasi	Rp73.478	Rp72.622	Rp85.568	-Rp856	-1.16%	Rp12.946	17.83%	0.21%	0.20%	0.24%
Utang lainnya pihak ketiga	Rp311.761	Rp269.571	Rp275.296	-Rp42.190	-13.53%	Rp5.725	2.12%	0.88%	0.75%	0.76%
Uang muka pelanggan jangka pendek										
Pihak ketiga	Rp238.765	Rp281.120	Rp189.926	Rp42.355	17.74%	-Rp91.194	-32.44%	0.67%	0.78%	0.53%
Pihak berelasi	Rp41.761	Rp57.912	Rp8.283	Rp16.151	38.67%	-Rp49.629	-85.70%	0.12%	0.16%	0.02%
Beban akrual jangka pendek	Rp733.138	Rp398.158	Rp547.285	-Rp334.980	-45.69%	Rp149.127	37.45%	2.07%	1.11%	1.52%
Liabilitas imbalan pasca kerja jangka pendek	Rp0	Rp365.413	Rp310.294	Rp365.413	0.00%	-Rp55.119	-15.08%	0.00%	1.02%	0.86%
Utang pajak	Rp282.851	Rp396.043	Rp307.199	Rp113.192	40.02%	-Rp88.844	-22.43%	0.80%	1.10%	0.85%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun										
Utang bank	Rp448.706	Rp586.220	Rp824.240	Rp137.514	30.65%	Rp238.020	40.60%	1.27%	1.63%	2.28%
Liabilitas sewa pembiayaan	Rp43.918	Rp32.052	Rp46.772	-Rp11.866	-27.02%	Rp14.720	45.93%	0.12%	0.09%	0.13%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp8.829.934</b>	<b>Rp9.159.909</b>	<b>Rp9.460.845</b>	<b>Rp329.975</b>	<b>3.74%</b>	<b>Rp300.936</b>	<b>3.29%</b>	<b>24.95%</b>	<b>25.47%</b>	<b>26.20%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp378.978	Rp443.494	Rp492.895	Rp64.516	17.02%	Rp49.401	11.14%	1.07%	1.23%	1.36%
Utang pihak berelasi jangka panjang	Rp1.582.427	Rp701.947	Rp701.467	-Rp880.480	-55.64%	-Rp480	-0.07%	4.47%	1.95%	1.94%
Utang pemegang saham jangka panjang	Rp0	Rp860.618	Rp760.029	Rp860.618	0.00%	-Rp100.589	-11.69%	0.00%	2.39%	2.10%
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun										
Utang bank	Rp4.140.791	Rp3.087.699	Rp1.837.525	-Rp1.053.092	-25.43%	-Rp1.250.174	-40.49%	11.70%	8.59%	5.09%
Liabilitas sewa pembiayaan	Rp20.359	Rp11.240	Rp123.039	-Rp9.119	-44.79%	Rp111.799	994.65%	0.06%	0.03%	0.34%
Kewajiban imbalan pasca kerja jangka panjang	Rp1.913.683	Rp1.807.999	Rp1.529.961	-Rp105.684	-5.52%	-Rp278.038	-15.38%	5.41%	5.03%	4.24%
Liabilitas non-keuangan jangka panjang	Rp39.219	Rp39.037	Rp40.038	-Rp182	-0.46%	Rp1.001	2.56%	0.11%	0.11%	0.11%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp8.075.457</b>	<b>Rp6.952.034</b>	<b>Rp5.484.954</b>	<b>-Rp1.123.423</b>	<b>-13.91%</b>	<b>-Rp1.467.080</b>	<b>-21.10%</b>	<b>22.82%</b>	<b>19.33%</b>	<b>15.19%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp16.905.391</b>	<b>Rp16.111.943</b>	<b>Rp14.945.799</b>	<b>-Rp793.448</b>	<b>-4.69%</b>	<b>-Rp1.166.144</b>	<b>-7.24%</b>	<b>47.76%</b>	<b>44.80%</b>	<b>41.39%</b>
<b>Ekuitas</b>										
Saham biasa	Rp3.163.262	Rp3.163.262	Rp3.163.262	Rp0	0.00%	Rp0	0.00%	8.94%	8.80%	8.76%
Tambahan modal disetor	Rp2.495.125	Rp2.495.125	Rp2.495.125	Rp0	0.00%	Rp0	0.00%	7.05%	6.94%	6.91%
Saham treasury	-Rp261.161	-Rp261.161	-Rp261.161	Rp0	0.00%	Rp0	0.00%	-0.74%	-0.73%	-0.72%
Cadangan selisih kurs penjabaran	Rp2.180	Rp2.361	Rp2.340	Rp181	8.30%	-Rp21	-0.89%	0.01%	0.01%	0.01%
Komponen ekuitas lainnya	Rp61.733	-Rp188.026	-Rp188.026	-Rp249.759	-404.58%	Rp0	0.00%	0.17%	-0.52%	-0.52%
Saldo laba (akumulasi kerugian)										
Telah ditentukan penggunaannya	Rp35.240	Rp40.240	Rp45.240	Rp5.000	14.19%	Rp5.000	12.43%	0.10%	0.11%	0.13%
Belum ditentukan penggunaannya	Rp9.436.410	Rp10.470.666	Rp11.575.536	Rp1.034.256	10.96%	Rp1.104.870	10.55%	26.66%	29.11%	32.05%
Kepentingan non-pengendali	Rp3.557.084	Rp4.129.691	Rp4.334.966	Rp572.607	16.10%	Rp205.275	4.97%	10.05%	11.48%	12.00%
<b>JUMLAH EKUITAS</b>	<b>Rp18.489.873</b>	<b>Rp19.852.158</b>	<b>Rp21.167.282</b>	<b>Rp1.362.285</b>	<b>7.37%</b>	<b>Rp1.315.124</b>	<b>6.62%</b>	<b>52.24%</b>	<b>55.20%</b>	<b>58.61%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp35.395.264</b>	<b>Rp35.964.101</b>	<b>Rp36.113.081</b>	<b>Rp568.837</b>	<b>1.61%</b>	<b>Rp148.980</b>	<b>0.41%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Salim Ivomas Pratama Tbk(SIMP)				ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp14.474.700	Rp19.658.529	Rp17.794.246	Rp5.183.829	35.81%	-Rp1.864.283	-9.48%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp11.470.153	-Rp14.507.598	-Rp13.145.039	-Rp3.037.445	26.48%	Rp1.362.559	-9.39%	-79.24%	-73.80%	-73.87%
<b>LABA KOTOR</b>	<b>Rp3.004.547</b>	<b>Rp5.150.931</b>	<b>Rp4.649.207</b>	<b>Rp2.146.384</b>	<b>71.44%</b>	<b>-Rp501.724</b>	<b>-9.74%</b>	<b>20.76%</b>	<b>26.20%</b>	<b>26.13%</b>
Beban penjualan	-Rp497.923	-Rp852.936	-Rp492.762	-Rp355.013	71.30%	Rp360.174	-42.23%	-3.44%	-4.34%	-2.77%
Beban umum dan administrasi	-Rp699.045	-Rp732.149	-Rp731.853	-Rp33.104	4.74%	Rp296	-0.04%	-4.83%	-3.72%	-4.11%
Pendapatan keuangan	Rp69.212	Rp69.469	Rp93.578	Rp257	0.37%	Rp24.109	34.70%	0.48%	0.35%	0.53%
Beban keuangan	-Rp809.933	-Rp689.708	-Rp619.912	Rp120.225	-14.84%	Rp69.796	-10.12%	-5.60%	-3.51%	-3.48%
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	-Rp13.686	-Rp15.230	Rp2.936	-Rp1.544	11.28%	Rp18.166	-119.28%	-0.09%	-0.08%	0.02%
Pendapatan lainnya	Rp83.433	Rp140.953	Rp327.551	Rp57.520	68.94%	Rp186.598	132.38%	0.58%	0.72%	1.84%
Beban lainnya	-Rp122.141	-Rp898.655	-Rp695.647	-Rp776.514	635.75%	Rp203.008	-22.59%	-0.84%	-4.57%	-3.91%
Keuntungan (kerugian) lainnya	Rp3.108	Rp112.690	-Rp136.112	Rp109.582	3525.80%	-Rp248.802	-220.78%	0.02%	0.57%	-0.76%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp1.017.572</b>	<b>Rp2.285.365</b>	<b>Rp2.396.986</b>	<b>Rp1.267.793</b>	<b>124.59%</b>	<b>Rp111.621</b>	<b>4.88%</b>	<b>7.03%</b>	<b>11.63%</b>	<b>13.47%</b>
Pendapatan (beban) pajak	-Rp677.287	-Rp944.970	-Rp887.381	-Rp267.683	39.52%	Rp57.589	-6.09%	-4.68%	-4.81%	-4.99%
<b>LABA TAHUN BERJALAN</b>	<b>Rp340.285</b>	<b>Rp1.340.395</b>	<b>Rp1.509.605</b>	<b>Rp1.000.110</b>	<b>293.90%</b>	<b>Rp169.210</b>	<b>12.62%</b>	<b>2.35%</b>	<b>6.82%</b>	<b>8.48%</b>
Penghasilan komprehensif lain										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Laba atas pengukuran kembali liabilitas imbalan kerja	Rp409.438	Rp72.389	Rp147.911	-Rp337.049	-82.32%	Rp75.522	104.33%	2.83%	0.37%	0.83%
Perubahan nilai wajar aset keuangan pada nilai wajar melalui penghasilan komprehensif lain	-Rp49	-Rp17.265	Rp0	-Rp17.216	35134.69%	Rp17.265	-100.00%	0.00%	-0.09%	0.00%
Pos-pos yang akan direklasifikasi ke laba rugi:										
Selisih kurs atas penjabaran akun-akun kegiatan usaha luar negeri	Rp299	Rp306	-Rp37	Rp7	2.34%	-Rp343	-112.09%	0.00%	0.00%	0.00%
<b>Penghasilan komprehensif lain tahun berjalan setelah pajak</b>	<b>Rp409.688</b>	<b>Rp55.430</b>	<b>Rp147.874</b>	<b>-Rp354.258</b>	<b>-86.47%</b>	<b>Rp92.444</b>	<b>166.78%</b>	<b>2.83%</b>	<b>0.28%</b>	<b>0.83%</b>
<b>Total penghasilan komprehensif tahun berjalan</b>	<b>Rp749.973</b>	<b>Rp1.395.825</b>	<b>Rp1.657.479</b>	<b>Rp645.852</b>	<b>86.12%</b>	<b>Rp261.654</b>	<b>18.75%</b>	<b>5.18%</b>	<b>7.10%</b>	<b>9.31%</b>
Laba/(rugi) tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp234.281	Rp990.401	Rp1.198.367	Rp756.120	322.74%	Rp207.966	21.00%	1.62%	5.04%	6.73%
Kepentingan nonpengendali	Rp106.004	Rp349.994	Rp311.238	Rp243.990	230.17%	-Rp38.756	-11.07%	0.73%	1.78%	1.75%
<b>TOTAL</b>	<b>Rp340.285</b>	<b>Rp1.340.395</b>	<b>Rp1.509.605</b>	<b>Rp1.000.110</b>	<b>293.90%</b>	<b>Rp169.210</b>	<b>12.62%</b>	<b>2.35%</b>	<b>6.82%</b>	<b>8.48%</b>
Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp545.836	Rp1.030.593	Rp1.311.366	Rp484.757	88.81%	Rp280.773	27.24%	3.77%	5.24%	7.37%
Kepentingan nonpengendali	Rp204.137	Rp365.232	Rp346.113	Rp161.095	78.92%	-Rp19.119	-5.23%	1.41%	1.86%	1.95%
<b>TOTAL</b>	<b>Rp749.973</b>	<b>Rp1.395.825</b>	<b>Rp1.657.479</b>	<b>Rp645.852</b>	<b>86.12%</b>	<b>Rp261.654</b>	<b>18.75%</b>	<b>5.18%</b>	<b>7.10%</b>	<b>9.31%</b>
Laba/(rugi) per saham dasar	15	64	77	49	326.67%	13	20.31%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN					
Rasio Keuangan	RUMUS		2020	2021	2022
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%		0.88	1.04	1.10
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%		7.808.955.70	9.527.235.71	10.442.877.65
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%		0.27	0.41	0.45
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%		0.91	0.81	0.71
Debt to Asset	Total Utang / Total Aset*100%		0.48	0.45	0.41
<b>Profitabilitas</b>					
GPM	Laba Kotor / Penjualan bersih*100%		0.21	0.26	0.26
NPM	Laba Bersih / Penjualan*100%		0.02	0.07	0.08
ROA	Laba Bersih / Total Aset*100%		0.01	0.04	0.04
ROE	Laba Bersih / Ekuitas *100%		0.02	0.07	0.07
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%		-4.00	-5.06	-4.59
Assets Turnover	Penjualan Bersih / Total Aset		0.41	0.55	0.49
AR Turnover	Penjualan bersih / Rata-rata Piutang		11.25	15.28	13.83
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)		28.00	7.13	5.38
EPS			15	64	77
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar		1.19	1.28	1.37
	P BV = Harga saham / BVPS		352.11	356.06	303.18

Lampiran 56. PT Sreeya Sewu Indonesia Tbk(SIPD)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan pihak untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Sreeya Sewu Indonesia Tbk(SIPD)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 → 2021		2021 → 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp228.603	Rp124.382	Rp272.720	-Rp104.221	-45.59%	Rp148.338	119.26%	8.82%	4.46%	9.08%
Aset keuangan lancar lainnya	Rp100.284	Rp22.508	Rp21.534	-Rp77.776	-77.56%	-Rp974	-4.33%	3.87%	0.81%	0.72%
Piutang usaha pihak ketiga	Rp533.928	Rp660.104	Rp1716.561	Rp126.176	23.63%	Rp56.457	8.55%	20.59%	23.68%	23.87%
Piutang lainnya										
Pihak ketiga	Rp0	Rp25.431	Rp17.722	Rp25.431	0.00%	-Rp7.709	-30.31%	0.00%	0.91%	0.59%
Pihak berelasi	Rp0	Rp75.463	Rp329	Rp75.463	0.00%	-Rp75.134	-99.56%	0.00%	2.71%	0.01%
Persediaan hewan ternak lancar	Rp178.602	Rp743.536	Rp813.817	Rp564.934	316.31%	Rp70.281	9.45%	6.89%	26.67%	27.11%
Persediaan lancar lainnya	Rp558.288	Rp182.777	Rp136.539	-Rp375.511	-67.26%	-Rp46.238	-25.30%	21.53%	6.56%	4.55%
Biaya dibayar dimuka lancar	Rp4.508	Rp0	Rp0	-Rp4.508	-100.00%	Rp0	0.00%	0.17%	0.00%	0.00%
Aset tidak lancar atau kelompok lepasan diklasifikasikan sebagai dimiliki untuk dijual	Rp0	Rp9.542	Rp9.132	Rp9.542	0.00%	-Rp410	-4.30%	0.00%	0.34%	0.30%
<b>JUMLAH ASET LANCAR</b>	<b>Rp1.604.213</b>	<b>Rp1.843.743</b>	<b>Rp1.988.354</b>	<b>Rp239.530</b>	<b>14.93%</b>	<b>Rp144.611</b>	<b>7.84%</b>	<b>61.87%</b>	<b>66.14%</b>	<b>66.22%</b>
<b>Aset tidak lancar</b>										
Aset keuangan tidak lancar lainnya	Rp13.214	Rp19.743	Rp28.759	Rp6.529	49.41%	Rp9.016	45.67%	0.51%	0.71%	0.96%
Aset pajak tangguhan	Rp93.400	Rp76.241	Rp65.240	-Rp17.159	-18.37%	-Rp11.001	-14.43%	3.60%	2.74%	2.17%
Aset tetap	Rp849.546	Rp802.545	Rp831.820	-Rp47.001	-5.53%	Rp29.275	3.65%	32.76%	28.79%	27.70%
Klaim atas pengembalian pajak tidak lancar	Rp12.356	Rp20.495	Rp63.179	Rp8.139	65.87%	Rp42.684	208.27%	0.48%	0.74%	2.10%
Goodwill	Rp10.890	Rp10.890	Rp10.890	Rp0	0.00%	Rp0	0.00%	0.42%	0.39%	0.36%
Aset takbervujud selain goodwill	Rp9.231	Rp13.893	Rp14.182	Rp4.662	50.50%	Rp289	2.08%	0.36%	0.50%	0.47%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp988.637</b>	<b>Rp943.807</b>	<b>Rp1.014.070</b>	<b>-Rp44.830</b>	<b>-4.53%</b>	<b>Rp70.263</b>	<b>7.44%</b>	<b>38.13%</b>	<b>33.86%</b>	<b>33.78%</b>
<b>JUMLAH ASET</b>	<b>Rp2.592.850</b>	<b>Rp2.787.550</b>	<b>Rp3.002.424</b>	<b>Rp194.700</b>	<b>7.51%</b>	<b>Rp214.874</b>	<b>7.71%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang bank jangka pendek	Rp547.094	Rp829.816	Rp1.111.341	Rp282.722	51.68%	Rp281.525	33.93%	21.10%	29.77%	37.01%
Utang usaha										
Pihak ketiga	Rp643.960	Rp762.662	Rp906.293	Rp118.702	18.43%	Rp143.631	18.83%	24.84%	27.36%	30.19%
Pihak berelasi	Rp4.894	Rp456	Rp1.254	-Rp4.438	-90.68%	Rp798	175.00%	0.19%	0.02%	0.04%
Utang dividen	Rp291	Rp291	Rp291	Rp0	0.00%	Rp0	0.00%	0.01%	0.01%	0.01%
Liabilitas keuangan jangka pendek lainnya	Rp6.813	Rp4.307	Rp3.888	-Rp2.506	-36.78%	-Rp419	-9.73%	0.26%	0.15%	0.13%
Beban akrual jangka pendek	Rp110.826	Rp106.023	Rp125.793	-Rp4.803	-4.33%	Rp19.770	18.65%	4.27%	3.80%	4.19%
Liabilitas imbalan pasca kerja jangka pendek	Rp0	Rp0	Rp9.697	Rp0	0.00%	Rp9.697	-	0.00%	0.00%	0.32%
Utang pajak	Rp19.263	Rp15.013	Rp9.683	-Rp4.250	-22.06%	-Rp5.330	-35.50%	0.74%	0.54%	0.32%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun										
Utang bank	Rp139.083	Rp0	Rp0	-Rp139.083	-100.00%	Rp0	0.00%	5.36%	0.00%	0.00%
Liabilitas sewa pembiayaan	Rp11.255	Rp10.383	Rp6.638	-Rp872	-7.75%	-Rp3.745	-36.07%	0.43%	0.37%	0.22%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp1.483.479</b>	<b>Rp1.728.951</b>	<b>Rp2.174.878</b>	<b>Rp245.472</b>	<b>16.55%</b>	<b>Rp445.927</b>	<b>25.79%</b>	<b>57.21%</b>	<b>62.02%</b>	<b>72.44%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	Rp20.386	Rp10.812	Rp11.398	-Rp9.574	-46.96%	Rp586	5.42%	0.79%	0.39%	0.38%
Kewajiban imbalan pasca kerja jangka panjang	Rp158.310	Rp134.271	Rp113.831	-Rp24.039	-15.18%	-Rp20.440	-15.22%	6.11%	4.82%	3.79%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp178.696</b>	<b>Rp145.083</b>	<b>Rp125.229</b>	<b>-Rp33.613</b>	<b>-18.81%</b>	<b>-Rp19.854</b>	<b>-13.68%</b>	<b>6.89%</b>	<b>5.20%</b>	<b>4.17%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp1.662.175</b>	<b>Rp1.874.034</b>	<b>Rp2.300.107</b>	<b>Rp211.859</b>	<b>12.75%</b>	<b>Rp426.073</b>	<b>22.74%</b>	<b>64.11%</b>	<b>67.23%</b>	<b>76.61%</b>
<b>Ekuitas</b>										
Saham biasa	Rp1.552.620	Rp1.552.620	Rp1.552.620	Rp0	0.00%	Rp0	0.00%	59.88%	55.70%	51.71%
Tambahan modal disetor	Rp1	Rp1	Rp1	Rp0	0.00%	Rp0	0.00%	0.00%	0.00%	0.00%
Komponen ekuitas lainnya	-Rp177.032	-Rp171.797	-Rp164.893	Rp5.235	-2.96%	Rp6.904	-4.02%	-6.83%	-6.16%	-5.49%
Saldo laba (akumulasi kerugian)										
Telah ditentukan penggunaannya	Rp8.985	Rp9.555	Rp9.555	Rp570	6.34%	Rp0	0.00%	0.35%	0.34%	0.32%
Belum ditentukan penggunaannya	-Rp453.899	-Rp476.863	-Rp694.966	-Rp22.964	5.06%	-Rp218.103	45.74%	-17.51%	-17.11%	-23.15%
<b>JUMLAH EKUITAS</b>	<b>Rp930.675</b>	<b>Rp913.516</b>	<b>Rp702.317</b>	<b>-Rp17.159</b>	<b>-1.84%</b>	<b>-Rp211.199</b>	<b>-23.12%</b>	<b>35.89%</b>	<b>32.77%</b>	<b>23.39%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp2.592.850</b>	<b>Rp2.787.550</b>	<b>Rp3.002.424</b>	<b>Rp194.700</b>	<b>7.51%</b>	<b>Rp214.874</b>	<b>7.71%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Sreeya Sewu Indonesia Tbk(SIPD)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp4.341.295	Rp5.423.774	Rp6.047.203	Rp1.082.479	24.93%	Rp623.429	11.49%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp3.805.701	-Rp5.104.284	-Rp5.565.971	-Rp1.298.583	34.12%	-Rp461.687	9.05%	-87.66%	-94.11%	-92.04%
<b>LABA KOTOR</b>	<b>Rp535.594</b>	<b>Rp319.490</b>	<b>Rp481.232</b>	<b>-Rp216.104</b>	<b>-40.35%</b>	<b>Rp161.742</b>	<b>50.63%</b>	<b>12.34%</b>	<b>5.89%</b>	<b>7.96%</b>
Beban penjualan	-Rp191.242	-Rp139.375	-Rp234.059	Rp51.867	-27.12%	-Rp94.684	67.93%	-4.41%	-2.57%	-3.87%
Beban umum dan administrasi	-Rp198.951	-Rp184.942	-Rp210.661	Rp14.009	-7.04%	-Rp25.719	13.91%	-4.58%	-3.41%	-3.48%
Pendapatan keuangan	Rp4.112	Rp1.002	Rp1.047	-Rp3.110	-75.63%	Rp45	4.49%	0.09%	0.02%	0.02%
Beban keuangan	-Rp74.175	-Rp62.711	-Rp72.090	Rp11.464	-15.46%	-Rp9.379	14.96%	-1.71%	-1.16%	-1.19%
Keuntungan (kerugian) selisih kurs mata uang asing	-Rp12.422	-Rp8.388	-Rp12.235	Rp4.034	-32.47%	-Rp3.847	45.86%	-0.29%	-0.15%	-0.20%
Pendapatan lainnya	Rp18.966	Rp71.353	Rp10.500	Rp52.387	276.22%	-Rp60.853	-85.28%	0.44%	1.32%	0.17%
Beban lainnya	-Rp35.117	Rp0	Rp0	Rp35.117	-100.00%	Rp0	0.00%	-0.81%	0.00%	0.00%
Keuntungan (kerugian) lainnya	Rp41	-Rp20.077	-Rp172.783	-Rp20.118	-49068.29%	-Rp152.706	760.60%	0.00%	-0.37%	-2.86%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp46.806</b>	<b>-Rp23.648</b>	<b>-Rp209.049</b>	<b>-Rp70.454</b>	<b>-150.52%</b>	<b>-Rp185.401</b>	<b>784.00%</b>	<b>1.08%</b>	<b>-0.44%</b>	<b>-3.46%</b>
Pendapatan (beban) pajak	-Rp18.540	Rp11.871	-Rp9.054	Rp30.411	-164.03%	-Rp20.925	-176.27%	-0.43%	0.22%	-0.15%
<b>LABA TAHUN BERJALAN</b>	<b>Rp28.266</b>	<b>-Rp11.777</b>	<b>-Rp218.103</b>	<b>-Rp40.043</b>	<b>-141.66%</b>	<b>-Rp206.326</b>	<b>1751.94%</b>	<b>0.65%</b>	<b>-0.22%</b>	<b>-3.61%</b>
PENGHASILAN KOMPREHENSIF LAIN										
POS-POS YANG TIDAK AKAN DIREKLASIFIKASIKAN PADA LABA RUGI:										
Pengukuran kembali atas liabilitas imbalan pasca-kerja	-Rp2.734	Rp5.847	Rp8.851	Rp8.581	-313.86%	Rp3.004	51.38%	-0.06%	0.11%	0.15%
Pajak penghasilan terkait	Rp1.639	-Rp1.286	-Rp1.947	-Rp2.925	-178.46%	-Rp661	51.40%	0.04%	-0.02%	-0.03%
<b>Rugi Komprehensif Lain - bersih</b>	<b>-Rp1.095</b>	<b>Rp4.561</b>	<b>Rp6.904</b>	<b>Rp5.656</b>	<b>-516.53%</b>	<b>Rp2.343</b>	<b>51.37%</b>	<b>-0.03%</b>	<b>0.08%</b>	<b>0.11%</b>
<b>JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp27.171</b>	<b>-Rp7.216</b>	<b>-Rp211.199</b>	<b>-Rp34.387</b>	<b>-126.56%</b>	<b>-Rp203.983</b>	<b>2826.82%</b>	<b>0.63%</b>	<b>-0.13%</b>	<b>-3.49%</b>
Laba/(rugi) tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp28.266	-Rp11.777	-Rp218.103	-Rp40.043	-141.66%	-Rp206.326	1751.94%	0.65%	-0.22%	-3.61%
Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp27.171	-Rp7.216	-Rp211.199	-Rp34.387	-126.56%	-Rp203.983	2826.82%	0.63%	-0.13%	-3.49%
LABA PER SAHAM DASAR (nilai penuh)	21.11	-8.79	-162.88	-29.9	-141.64%	-154.09	1753.01%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN					
Rasio Keuangan	RUMUS	2020	2021	2022	
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.08	1.07	0.91	
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	1.604.212.62	1.843.742.89	1.988.353.94	
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.15	0.07	0.13	
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%	1.79	2.05	3.28	
Debt to Asset	Total Utang / Total Aset*100%	0.64	0.67	0.77	
<b>Profitabilitas</b>					
GPM	Laba Kotor / Penjualan bersih*100%	0.12	0.06	0.08	
NPM	Laba Bersih / Penjualan*100%	0.007	-0.002	-0.036	
ROA	Laba Bersih / Total Aset*100%	0.011	-0.004	-0.073	
ROE	Laba Bersih / Ekuitas *100%	0.03	-0.01	-0.31	
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-13.01	-17.45	-19.03	
Assets Turnover	Penjualan Bersih / Total Aset	1.67	1.95	2.01	
AR Turnover	Penjualan bersih / Rata-rata Piutang	6.82	8.52	9.50	
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)	71.06	-227.53	-8.75	
EPS		21.11	-8.79	-162.88	
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	0.00069	0.00068	0.00052	
	P BV = Harga saham / BVPS	2.158.276.38	2.931.755.06	2.717.036.86	

## Lampiran 57. Sekar Bumi Tbk(SKBM)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Sekar Bumi Tbk(SKBM)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp176.646.721.652	Rp216.907.258.764	Rp282.270.231.029	Rp40.260.537.112	22.79%	Rp65.362.972.265	30.13%	9.99%	11.01%	13.82%
<b>Piutang usaha</b>										
Piutang usaha pihak ketiga	Rp355.583.321.595	Rp443.947.525.518	Rp446.016.275.414	Rp88.364.203.923	24.85%	Rp2.068.749.896	0.47%	20.10%	22.53%	21.84%
Piutang usaha pihak berelasi	Rp4.818.811.584	Rp7.086.068.357	Rp2.759.119.056	Rp2.267.256.773	47.05%	-Rp4.326.949.301	-61.06%	0.27%	0.36%	0.14%
<b>Piutang lainnya</b>										
Piutang lainnya pihak ketiga	Rp2.384.819.572	Rp688.650.559	Rp1.137.623.147	-Rp1.696.169.013	-71.12%	Rp448.972.588	65.20%	0.13%	0.03%	0.06%
Piutang lainnya pihak berelasi	Rp7.038.000.000	Rp7.072.500.000	Rp7.098.375.000	Rp34.500.000	0.49%	Rp25.875.000	0.37%	0.40%	0.36%	0.35%
Persediaan lancar lainnya	Rp388.035.141.921	Rp438.730.784.018	Rp457.088.997.518	Rp50.695.642.097	13.06%	Rp18.358.213.500	4.18%	21.94%	22.27%	22.38%
Biaya dibayar dimuka lancar	Rp1.668.727.769	Rp1.973.622.679	Rp2.955.647.627	Rp304.894.910	18.27%	Rp982.024.948	49.76%	0.09%	0.10%	0.14%
Uang muka lancar lainnya	Rp4.648.182.455	Rp26.669.554.417	Rp50.056.962.283	Rp22.021.371.962	473.76%	Rp23.387.407.866	87.69%	0.26%	1.35%	2.45%
Pajak dibayar dimuka lancar	Rp12.968.757.143	Rp15.056.145.836	Rp13.872.006.618	Rp2.087.388.693	16.10%	-Rp1.184.139.218	-7.86%	0.73%	0.76%	0.68%
<b>JUMLAH ASET LANCAR</b>	<b>Rp953.792.483.691</b>	<b>Rp1.158.132.110.148</b>	<b>Rp1.263.255.237.692</b>	<b>Rp204.339.626.457</b>	<b>21.42%</b>	<b>Rp105.123.127.544</b>	<b>9.08%</b>	<b>53.93%</b>	<b>58.78%</b>	<b>61.86%</b>
<b>Aset tidak lancar</b>										
Investasi yang dicatat dengan menggunakan metode ekuitas	Rp0	Rp48.016.640.190	Rp44.413.258.864	Rp48.016.640.190	0.00%	-Rp3.603.381.326	-7.50%	0.00%	2.44%	2.17%
Investasi pada entitas asosiasi	Rp0	Rp0	Rp1.515.000.000	Rp0	0.00%	Rp1.515.000.000	0.00%	0.00%	0.00%	0.07%
Uang muka tidak lancar atas pembelian aset tetap	Rp3.513.232.941	Rp3.538.629.251	Rp5.078.999.136	Rp25.396.310	0.72%	Rp1.540.369.885	43.53%	0.20%	0.18%	0.25%
Aset keuangan tidak lancar lainnya	Rp47.235.024.938	Rp0	Rp0	-Rp47.235.024.938	-100.00%	Rp0	0.00%	2.67%	0.00%	0.00%
Pajak dibayar dimuka tidak lancar	Rp8.500.956.283	Rp17.170.768.993	Rp19.674.482.115	Rp8.669.812.710	101.99%	Rp2.503.713.122	14.58%	0.48%	0.87%	0.96%
Aset pajak tangguhan	Rp33.049.418.493	Rp24.003.035.594	Rp21.475.210.815	-Rp9.046.382.899	-27.37%	-Rp2.527.824.779	-10.53%	1.87%	1.22%	1.05%
Aset tetap	Rp440.748.401.586	Rp468.001.412.547	Rp441.229.334.844	Rp27.253.010.961	6.18%	-Rp26.772.077.703	-5.72%	24.92%	23.75%	21.61%
Goodwill	Rp244.647.614.351	Rp244.647.614.351	Rp238.758.256.519	Rp0	0.00%	-Rp5.889.357.832	-2.41%	13.83%	12.42%	11.69%
Aset takberwujud selain goodwill	Rp293.604.886	Rp219.954.658	Rp170.611.202	-Rp73.650.228	-25.08%	-Rp49.343.456	-22.43%	0.02%	0.01%	0.01%
Aset pengampunan pajak tidak lancar	Rp2.470.644.923	Rp2.302.639.923	Rp2.134.634.923	-Rp168.005.000	-6.80%	-Rp168.005.000	-7.30%	0.14%	0.12%	0.10%
Aset tidak lancar non-keuangan lainnya	Rp34.409.164.682	Rp4.395.314.401	Rp4.494.550.973	-Rp30.013.850.261	-87.23%	Rp99.236.572	2.26%	1.95%	0.22%	0.22%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp814.868.063.063</b>	<b>Rp812.296.009.908</b>	<b>Rp778.944.339.391</b>	<b>-Rp2.572.053.155</b>	<b>-0.32%</b>	<b>-Rp33.351.670.517</b>	<b>-4.11%</b>	<b>46.07%</b>	<b>41.22%</b>	<b>38.14%</b>
<b>JUMLAH ASET</b>	<b>Rp1.768.660.546.754</b>	<b>Rp1.970.428.120.056</b>	<b>Rp2.042.199.577.083</b>	<b>Rp201.767.573.302</b>	<b>11.41%</b>	<b>Rp71.771.457.027</b>	<b>3.64%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang bank jangka pendek	Rp473.866.750.000	Rp598.053.007.499	Rp582.031.746.726	Rp124.186.257.499	26.21%	-Rp16.021.260.773	-2.68%	26.79%	30.35%	28.50%
<b>Utang usaha</b>										
Utang usaha pihak ketiga	Rp180.789.953.663	Rp225.231.857.626	Rp229.404.371.015	Rp44.441.903.973	24.58%	Rp4.172.513.389	1.85%	10.22%	11.43%	11.23%
Utang usaha pihak berelasi	Rp1.241.889.204	Rp2.125.931.178	Rp2.488.274.897	Rp884.041.974	71.19%	Rp362.343.719	17.04%	0.07%	0.11%	0.12%
<b>Utang lainnya</b>										
Utang lainnya pihak ketiga	Rp4.797.282.427	Rp7.772.414.348	Rp6.446.880.349	Rp2.975.131.921	62.02%	-Rp1.325.533.999	-17.05%	0.27%	0.39%	0.32%
Utang lainnya pihak berelasi	Rp4.787.615.575	Rp5.222.536.118	Rp5.585.213.731	Rp434.920.543	9.08%	Rp362.677.613	6.94%	0.27%	0.27%	0.27%
Uang muka pelanggan jangka pendek pi	Rp6.002.630.046	Rp2.552.617.190	Rp2.771.532.960	-Rp3.450.012.856	-57.48%	Rp218.915.770	8.58%	0.34%	0.13%	0.14%
Beban akrual jangka pendek	Rp19.036.901.020	Rp27.696.892.594	Rp18.114.068.878	Rp8.659.991.574	45.49%	-Rp9.582.823.916	-34.60%	1.08%	1.41%	0.89%
Utang pajak	Rp4.401.917.735	Rp4.580.864.846	Rp18.618.924.948	Rp178.947.111	4.07%	Rp14.038.060.102	306.45%	0.25%	0.23%	0.91%
Pendapatan ditangguhkan jangka pendek	Rp80.438.847	Rp0	Rp0	-Rp80.438.847	-100.00%	Rp0	0.00%	0.00%	0.00%	0.00%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang pembiayaan konsumen	Rp206.824.115	Rp1.021.207.423	Rp2.032.125.482	Rp814.383.308	393.76%	Rp1.010.918.059	98.99%	0.01%	0.05%	0.10%
Liabilitas sewa pembiayaan	Rp5.808.634.610	Rp8.945.331.399	Rp8.359.957.838	Rp3.136.696.789	54.00%	-Rp585.373.561	-6.54%	0.33%	0.45%	0.41%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp701.020.837.232</b>	<b>Rp883.202.660.221</b>	<b>Rp875.853.096.624</b>	<b>Rp182.181.822.989</b>	<b>25.99%</b>	<b>-Rp7.349.563.597</b>	<b>-0.83%</b>	<b>39.64%</b>	<b>44.82%</b>	<b>42.89%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp225.567.647	Rp134.887.780	Rp0	-Rp90.679.867	-40.20%	-Rp134.887.780	-100.00%	0.01%	0.01%	0.00%
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang pembiayaan konsumen	Rp307.623.336	Rp1.214.055.379	Rp2.102.017.617	Rp906.432.043	294.66%	Rp887.962.238	73.14%	0.02%	0.06%	0.10%
Liabilitas sewa pembiayaan	Rp24.486.830.911	Rp24.503.948.967	Rp13.201.008.544	Rp17.118.056	0.07%	-Rp11.302.940.423	-46.13%	1.38%	1.24%	0.65%
Pendapatan ditangguhkan jangka panjang	Rp80.438.850	Rp0	Rp0	-Rp80.438.850	-100.00%	Rp0	0.00%	0.00%	0.00%	0.00%
Kewajiban imbalan pasca kerja jangka panjang	Rp80.557.589.443	Rp68.887.074.699	Rp77.077.743.809	-Rp11.670.514.744	-14.49%	Rp8.190.669.110	11.89%	4.55%	3.50%	3.77%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp105.658.050.187</b>	<b>Rp94.739.966.825</b>	<b>Rp92.380.769.970</b>	<b>-Rp10.918.083.362</b>	<b>-10.33%</b>	<b>-Rp2.359.196.855</b>	<b>-2.49%</b>	<b>5.97%</b>	<b>4.81%</b>	<b>4.52%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp806.678.887.419</b>	<b>Rp977.942.627.046</b>	<b>Rp968.233.866.594</b>	<b>Rp171.263.739.627</b>	<b>21.23%</b>	<b>-Rp9.708.760.452</b>	<b>-0.99%</b>	<b>45.61%</b>	<b>49.63%</b>	<b>47.41%</b>
<b>Ekuitas</b>										
Saham biasa	Rp172.600.321.700	Rp173.010.321.700	Rp173.010.321.700	Rp410.000.000	0.24%	Rp0	0.00%	9.76%	8.78%	8.47%
Tambahan modal disetor	Rp500.955.314.713	Rp501.738.414.713	Rp501.738.414.713	Rp783.100.000	0.16%	Rp0	0.00%	28.32%	25.46%	24.57%
Cadangan lainnya	Rp0	Rp0	Rp1.135.013.510	Rp0	0.00%	Rp1.135.013.510	0.00%	0.00%	0.00%	0.06%
Komponen ekuitas lainnya	-Rp9.122.982.070	-Rp9.122.982.070	-Rp9.122.982.070	Rp0	0.00%	Rp0	0.00%	-0.52%	-0.46%	-0.45%
Saldo laba yang belum ditentukan penggunaannya	Rp232.076.967.769	Rp261.021.339.403	Rp341.007.957.874	Rp28.944.371.634	12.47%	Rp79.986.618.471	30.64%	13.12%	13.25%	16.70%
Kepentingan non-pengendali	Rp65.472.037.223	Rp65.838.399.264	Rp66.196.984.762	Rp366.362.041	0.56%	Rp358.585.498	0.54%	3.70%	3.34%	3.24%
<b>JUMLAH EKUITAS</b>	<b>Rp961.981.659.335</b>	<b>Rp992.485.493.010</b>	<b>Rp1.073.965.710.489</b>	<b>Rp30.503.833.675</b>	<b>3.17%</b>	<b>Rp81.480.217.479</b>	<b>8.21%</b>	<b>54.39%</b>	<b>50.37%</b>	<b>52.59%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp1.768.660.546.754</b>	<b>Rp1.970.428.120.056</b>	<b>Rp2.042.199.577.083</b>	<b>Rp201.767.573.302</b>	<b>11.41%</b>	<b>Rp71.771.457.027</b>	<b>3.64%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Sekar Bumi Tbk(SKBM)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp3.165.530.224.724	Rp3.847.887.478.570	Rp3.802.296.289.773	Rp682.357.253.846	21.56%	-Rp45.591.188.797	-1.18%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp2.850.011.161.450	-Rp3.316.793.099.791	-Rp3.189.017.199.391	-Rp466.781.938.341	16.38%	Rp127.775.900.400	-3.85%	-90.03%	-86.20%	-83.87%
<b>LABA KOTOR</b>	<b>Rp315.519.063.274</b>	<b>Rp531.094.378.779</b>	<b>Rp613.279.090.382</b>	<b>Rp215.575.315.505</b>	<b>68.32%</b>	<b>Rp82.184.711.603</b>	<b>15.47%</b>	<b>9.97%</b>	<b>13.80%</b>	<b>16.13%</b>
Beban penjualan	-Rp123.892.703.496	-Rp319.963.600.543	-Rp327.421.128.726	-Rp196.070.897.047	158.26%	-Rp7.457.528.183	2.33%	-3.91%	-8.32%	-8.61%
Beban umum dan administrasi	-Rp123.380.975.540	-Rp122.066.521.095	-Rp152.301.169.438	Rp1.324.454.445	-1.07%	-Rp30.244.648.343	24.78%	-3.90%	-3.17%	-4.01%
Pendapatan keuangan	Rp2.692.943.812	Rp0	Rp0	-Rp2.692.943.812	-100.00%	Rp0	0.00%	0.09%	0.00%	0.00%
Pendapatan bunga	Rp0	Rp1.083.874.523	Rp2.676.832.616	Rp1.083.874.523	0.00%	Rp1.592.958.093	146.97%	0.00%	0.03%	0.07%
Beban keuangan	-Rp36.545.118.178	-Rp41.745.819.812	-Rp40.471.029.356	-Rp5.200.701.634	14.23%	Rp1.274.790.456	-3.05%	-1.15%	-1.08%	-1.06%
dicatat dengan menggunakan metode ekuitas	Rp447.995.780	-Rp2.143.684.748	-Rp2.088.381.326	-Rp2.591.680.528	-578.51%	Rp55.303.422	-2.58%	0.01%	-0.06%	-0.05%
Pendapatan lainnya	Rp0	Rp0	Rp23.513.299.751	Rp0	0.00%	Rp23.513.299.751	0.00%	0.00%	0.00%	0.62%
Beban lainnya	-Rp21.272.443.611	-Rp2.116.086.258	Rp0	Rp19.156.357.353	-90.05%	Rp2.116.086.258	-100.00%	-0.67%	-0.05%	0.00%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp13.568.762.041</b>	<b>Rp44.152.540.846</b>	<b>Rp117.187.513.903</b>	<b>Rp30.583.778.805</b>	<b>225.40%</b>	<b>Rp73.034.973.057</b>	<b>165.42%</b>	<b>0.43%</b>	<b>1.15%</b>	<b>3.08%</b>
Pendapatan (beban) pajak	-Rp8.153.020.233	-Rp14.445.119.241	-Rp30.551.909.967	-Rp6.292.099.008	77.18%	-Rp16.106.790.726	111.50%	-0.26%	-0.38%	-0.80%
<b>LABA TAHUN BERJALAN</b>	<b>Rp5.415.741.808</b>	<b>Rp29.707.421.605</b>	<b>Rp86.635.603.936</b>	<b>Rp24.291.679.797</b>	<b>448.54%</b>	<b>Rp56.928.182.331</b>	<b>191.63%</b>	<b>0.17%</b>	<b>0.77%</b>	<b>2.28%</b>
PENGHASILAN KOMPREHENSIF LAIN PERIODE BERJALAN										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali liabilitas imbalan pasti	Rp539.119.701	Rp2.392.774.741	-Rp301.331.675	Rp1.853.655.040	343.83%	-Rp2.694.106.416	-112.59%	0.02%	0.06%	-0.01%
Mantaat pajak penghasilan terkait	Rp318.716.967	-Rp713.338.811	Rp66.292.968	-Rp1.032.055.778	-323.82%	Rp779.631.779	-109.29%	0.01%	-0.02%	0.00%
<b>PENGHASILAN (RUGI) KOMPREHENSIF LAIN PERIODE BERJALAN</b>	<b>Rp857.836.668</b>	<b>Rp1.679.435.930</b>	<b>-Rp235.038.707</b>	<b>Rp821.599.262</b>	<b>95.78%</b>	<b>-Rp1.914.474.637</b>	<b>-114.00%</b>	<b>0.03%</b>	<b>0.04%</b>	<b>-0.01%</b>
<b>JUMLAH PENGHASILAN KOMPREHENSIF PERIODE BERJALAN</b>	<b>Rp6.273.578.476</b>	<b>Rp31.386.857.535</b>	<b>Rp86.400.565.229</b>	<b>Rp25.113.279.059</b>	<b>400.30%</b>	<b>Rp55.013.707.694</b>	<b>175.28%</b>	<b>0.20%</b>	<b>0.82%</b>	<b>2.27%</b>
LABA PERIODE BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp10.341.078.215	Rp29.560.408.653	Rp86.221.358.302	Rp19.219.330.438	185.85%	Rp56.660.949.649	191.68%	0.33%	0.77%	2.27%
Kepentingan nonpengendali	-Rp4.925.336.407	Rp147.012.952	Rp414.245.634	Rp5.072.349.359	-102.98%	Rp267.232.682	181.77%	-0.16%	0.00%	0.01%
<b>TOTAL</b>	<b>Rp5.415.741.808</b>	<b>Rp29.707.421.605</b>	<b>Rp86.635.603.936</b>	<b>Rp24.291.679.797</b>	<b>448.54%</b>	<b>Rp56.928.182.331</b>	<b>191.63%</b>	<b>0.17%</b>	<b>0.77%</b>	<b>2.28%</b>
JUMLAH PENGHASILAN (RUGI) KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp11.277.190.721	Rp31.020.495.494	Rp86.041.979.731	Rp19.743.304.773	175.07%	Rp55.021.484.237	177.37%	0.36%	0.81%	2.26%
Kepentingan nonpengendali	-Rp5.003.612.245	Rp366.362.041	Rp358.585.498	Rp5.369.974.286	-107.32%	-Rp7.776.543	-2.12%	-0.16%	0.01%	0.01%
<b>TOTAL</b>	<b>Rp6.273.578.476</b>	<b>Rp31.386.857.535</b>	<b>Rp86.400.565.229</b>	<b>Rp25.113.279.059</b>	<b>400.30%</b>	<b>Rp55.013.707.694</b>	<b>175.28%</b>	<b>0.20%</b>	<b>0.82%</b>	<b>2.27%</b>
LABA PER SAHAM	5.99	17.11	49.84	11.12	185.64%	32.73	191.29%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.36	1.31	1.44
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	953.792.483.690.45	1.158.132.110.147.50	1.263.255.237.691.48
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.25	0.25	0.32
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.84	0.99	0.90
Debt to Asset	Total Utang / Total Aset*100%	0.46	0.50	0.47
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.10	0.14	0.16
NPM	Laba Bersih / Penjualan*100%	0.002	0.008	0.023
ROA	Laba Bersih / Total Aset*100%	0.003	0.015	0.042
ROE	Laba Bersih / Ekuitas *100%	0.01	0.03	0.08
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-6.66	-7.75	-7.45
Assets Turnover	Penjualan Bersih / Total Aset	1.79	1.95	1.86
AR Turnover	Penjualan bersih / Rata-rata Piutang	7.54	9.16	9.05
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	54.09	21.04	7.58
EPS		5.99	17.11	49.84
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	556.03	573.66	620.75
	P BV = Harga saham / BVPS	0.58	0.63	0.61

Lampiran 58. Sekar Laut Tbk(SKLT)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Sekar Laut Tbk(SKLT)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp71.810.853.147	Rp127.460.249.506	Rp96.960.982.659	Rp55.649.396.359	77.49%	-Rp30.499.266.847	-23.93%	9.28%	14.34%	9.38%
<b>Piutang usaha</b>										
Piutang usaha pihak ketiga	Rp153.898.836.527	Rp156.305.738.314	Rp179.021.594.911	Rp2.406.901.787	1.56%	Rp22.715.856.597	14.53%	19.89%	17.58%	17.33%
Piutang usaha pihak berelasi	Rp3.885.542.589	Rp3.431.959.258	Rp508.647.801	-Rp453.583.331	-11.67%	-Rp2.923.311.457	-85.18%	0.50%	0.39%	0.05%
<b>Piutang lainnya</b>										
Piutang lainnya pihak ketiga	Rp164.433.658	Rp466.408.251	Rp3.576.518.426	Rp301.974.593	183.65%	Rp3.110.110.175	666.82%	0.02%	0.05%	0.35%
Piutang lainnya pihak berelasi	Rp758.430.842	Rp925.295.958	Rp1.085.213.731	Rp166.865.116	22.00%	Rp159.917.773	17.28%	0.10%	0.10%	0.11%
<b>Persediaan lancar lainnya</b>										
Persediaan lancar lainnya	Rp146.698.971.577	Rp135.057.215.504	Rp238.556.605.259	-Rp11.641.756.073	-7.94%	Rp103.499.389.755	76.63%	18.96%	15.19%	23.09%
Biaya dibayar dimuka lancar	Rp1.277.146.879	Rp475.743.639	Rp1.461.859.418	-Rp801.403.240	-62.75%	Rp986.115.779	207.28%	0.17%	0.05%	0.14%
Uang muka lancar lainnya	Rp1.229.005.449	Rp9.207.215.820	Rp21.726.111.410	Rp7.978.210.371	649.16%	Rp12.518.895.590	135.97%	0.16%	1.04%	2.10%
Pajak dibayar dimuka lancar	Rp0	Rp53.615.292	Rp901.661.872	Rp53.615.292	0.00%	Rp848.046.580	1581.73%	0.00%	0.01%	0.09%
<b>JUMLAH ASET LANCAR</b>	<b>Rp379.723.220.668</b>	<b>Rp433.383.441.542</b>	<b>Rp543.799.195.487</b>	<b>Rp53.660.220.874</b>	<b>14.13%</b>	<b>Rp110.415.753.945</b>	<b>25.48%</b>	<b>49.07%</b>	<b>48.74%</b>	<b>52.63%</b>
<b>Aset tidak lancar</b>										
Investasi yang dicatat dengan menggunakan metode ekuitas	Rp145.890.000	Rp145.890.000	Rp0	Rp0	0.00%	-Rp145.890.000	-100.00%	0.02%	0.02%	0.00%
Investasi pada entitas asosiasi	Rp12.507.923.614	Rp14.914.263.297	Rp9.553.253.634	Rp2.406.339.683	19.24%	-Rp5.361.009.663	-35.95%	1.62%	1.68%	0.92%
Uang muka tidak lancar atas pembelian aset	Rp575.654.211	Rp562.855.000	Rp7.137.407.177	-Rp12.799.211	-2.22%	Rp6.574.552.177	1168.07%	0.07%	0.06%	0.69%
Aset keuangan tidak lancar lainnya	Rp2.114.829.157	Rp2.005.843.657	Rp1.767.819.159	-Rp108.985.500	-5.15%	-Rp238.024.498	-11.87%	0.27%	0.23%	0.17%
Pajak dibayar dimuka tidak lancar	Rp0	Rp0	Rp4.216.820.605	Rp0	0.00%	Rp4.216.820.605	0.00%	0.00%	0.00%	0.41%
Aset pajak tangguhan	Rp23.743.069.228	Rp25.094.703.378	Rp28.048.344.386	Rp1.351.634.150	5.69%	Rp2.953.641.008	11.77%	3.07%	2.82%	2.71%
Aset tetap	Rp354.930.905.744	Rp413.018.253.918	Rp438.766.634.381	Rp58.087.348.174	16.37%	Rp25.748.380.463	6.23%	45.86%	46.45%	42.46%
Aset tidak lancar non-keuangan lainnya	Rp121.549.818	Rp0	Rp0	-Rp121.549.818	-100.00%	Rp0	0.00%	0.02%	0.00%	0.00%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp394.139.821.772</b>	<b>Rp455.741.809.250</b>	<b>Rp489.490.279.342</b>	<b>Rp61.601.987.478</b>	<b>15.63%</b>	<b>Rp33.748.470.092</b>	<b>7.41%</b>	<b>50.93%</b>	<b>51.26%</b>	<b>47.37%</b>
<b>JUMLAH ASET</b>	<b>Rp773.863.042.440</b>	<b>Rp889.125.250.792</b>	<b>Rp1.033.289.474.829</b>	<b>Rp115.262.208.352</b>	<b>14.89%</b>	<b>Rp144.164.224.037</b>	<b>16.21%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang bank jangka pendek	Rp127.004.478.768	Rp100.255.079.540	Rp129.191.762.813	-Rp26.749.399.228	-21.06%	Rp28.936.683.273	28.86%	16.41%	11.28%	12.50%
<b>Utang usaha</b>										
Utang usaha pihak ketiga	Rp61.991.737.852	Rp67.595.728.697	Rp130.543.499.351	Rp5.603.990.845	9.04%	Rp62.947.770.654	93.12%	8.01%	7.60%	12.63%
Utang usaha pihak berelasi	Rp10.518.945.899	Rp13.434.884.160	Rp12.988.950	Rp2.915.938.261	27.72%	-Rp13.421.895.310	-99.90%	1.36%	1.51%	0.00%
<b>Utang lainnya</b>										
Utang lainnya pihak ketiga	Rp4.077.318.369	Rp2.889.150.369	Rp5.818.335.603	-Rp1.188.168.000	-29.14%	Rp2.929.185.234	101.39%	0.53%	0.32%	0.56%
Utang lainnya pihak berelasi	Rp152.323.000	Rp128.934.000	Rp824.510.575	-Rp23.389.000	-15.35%	Rp695.576.575	539.48%	0.02%	0.01%	0.08%
Beban akrual jangka pendek	Rp20.767.474.401	Rp35.435.727.858	Rp51.045.523.768	Rp14.668.253.457	70.63%	Rp15.609.795.910	44.05%	2.68%	3.99%	4.94%
Utang pajak	Rp4.672.412.826	Rp10.904.596.433	Rp5.151.962.995	Rp6.232.183.607	133.38%	-Rp5.752.633.438	-52.75%	0.60%	1.23%	0.50%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp12.209.022.503	Rp5.555.000.004	Rp5.268.573.633	-Rp6.654.022.499	-54.50%	-Rp286.426.371	-5.16%	1.58%	0.62%	0.51%
Liabilitas sewa pembiayaan	Rp2.418.127.767	Rp2.359.387.407	Rp1.608.463.800	-Rp58.740.360	-2.43%	-Rp750.923.607	-31.83%	0.31%	0.27%	0.16%
Pinjaman lainnya	Rp3.290.917.774	Rp3.106.199.144	Rp4.204.487.527	-Rp184.718.630	-5.61%	Rp1.098.288.383	35.36%	0.43%	0.35%	0.41%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp247.102.759.159</b>	<b>Rp241.664.687.612</b>	<b>Rp333.670.108.915</b>	<b>-Rp5.438.071.547</b>	<b>-2.20%</b>	<b>Rp92.005.421.303</b>	<b>38.07%</b>	<b>31.93%</b>	<b>27.18%</b>	<b>32.29%</b>
<b>Liabilitas jangka panjang</b>										
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp12.518.156.975	Rp6.983.156.951	Rp1.714.583.318	-Rp5.535.000.024	-44.22%	-Rp5.268.573.633	-75.45%	1.62%	0.79%	0.17%
Liabilitas sewa pembiayaan	Rp2.500.346.101	Rp879.536.603	Rp1.567.664.033	-Rp1.620.809.498	-64.82%	Rp688.127.430	78.24%	0.32%	0.10%	0.15%
Pinjaman lainnya	Rp1.741.323.061	Rp665.973.931	Rp3.382.535.031	-Rp1.075.349.130	-61.75%	Rp2.716.561.100	407.91%	0.23%	0.07%	0.33%
Kewajiban imbalan pasca kerja jangka panjang	Rp103.045.886.417	Rp97.094.666.467	Rp102.201.056.111	-Rp5.951.219.950	-5.78%	Rp5.106.389.644	5.26%	13.32%	10.92%	9.89%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp119.805.712.554</b>	<b>Rp105.623.333.952</b>	<b>Rp108.865.838.493</b>	<b>-Rp14.182.378.602</b>	<b>-11.84%</b>	<b>Rp3.242.504.541</b>	<b>3.07%</b>	<b>15.48%</b>	<b>11.88%</b>	<b>10.54%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp366.908.471.713</b>	<b>Rp347.288.021.564</b>	<b>Rp442.535.947.408</b>	<b>-Rp19.620.450.149</b>	<b>-5.35%</b>	<b>Rp95.247.925.844</b>	<b>27.43%</b>	<b>47.41%</b>	<b>39.06%</b>	<b>42.83%</b>
<b>Ekuitas</b>										
Saham biasa	Rp69.074.050.000	Rp69.074.050.000	Rp69.074.050.000	Rp0	0.00%	Rp0	0.00%	8.93%	7.77%	6.69%
Tambahan modal disetor	Rp21.578.739.873	Rp21.578.739.873	Rp21.578.739.873	Rp0	0.00%	Rp0	0.00%	2.79%	2.43%	2.09%
Saham treasury	-Rp20.929.437.150	-Rp20.929.437.150	-Rp20.929.437.150	Rp0	0.00%	Rp0	0.00%	-2.70%	-2.35%	-2.03%
Cadangan revaluasi	Rp151.448.390.012	Rp213.137.642.512	Rp213.137.642.512	Rp61.689.252.500	40.73%	Rp0	0.00%	19.57%	23.97%	20.63%
Komponen ekuitas lainnya	Rp0	Rp0	-Rp1.464.019	Rp0	0.00%	-Rp1.464.019	0.00%	0.00%	0.00%	0.00%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp13.814.810.000	Rp13.814.810.000	Rp13.814.810.000	Rp0	0.00%	Rp0	0.00%	1.79%	1.55%	1.34%
Belum ditentukan penggunaannya	Rp172.547.119.811	Rp245.740.414.957	Rp289.975.539.708	Rp73.193.295.146	42.42%	Rp44.235.124.751	18.00%	22.30%	27.64%	28.07%
Kepentingan non-pengendali	-Rp579.101.819	-Rp578.990.964	Rp4.032.187.899	Rp110.855	-0.02%	Rp4.611.178.863	-796.42%	-0.07%	-0.07%	0.39%
<b>JUMLAH EKUITAS</b>	<b>Rp406.954.570.727</b>	<b>Rp541.837.229.228</b>	<b>Rp590.682.068.823</b>	<b>Rp134.882.658.501</b>	<b>33.14%</b>	<b>Rp48.844.839.595</b>	<b>9.01%</b>	<b>52.59%</b>	<b>60.94%</b>	<b>57.17%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp773.863.042.440</b>	<b>Rp889.125.250.792</b>	<b>Rp1.033.218.016.231</b>	<b>Rp115.262.208.352</b>	<b>14.89%</b>	<b>Rp144.092.765.439</b>	<b>16.21%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Sekar Laut Tbk(SKLT)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 → 2021		2021 → 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp1.253.700.810.596	Rp1.356.846.112.540	Rp1.539.310.803.104	Rp103.145.301.944	8.23%	Rp182.464.690.564	13.45%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp920.111.473.686	-Rp979.016.594.096	-Rp1.131.872.232.462	-Rp58.905.120.410	6.40%	-Rp152.855.638.366	15.61%	-73.39%	-72.15%	-73.53%
<b>LABA KOTOR</b>	<b>Rp333.589.336.910</b>	<b>Rp377.829.518.444</b>	<b>Rp407.438.570.642</b>	<b>Rp44.240.181.534</b>	<b>13.26%</b>	<b>Rp29.609.052.198</b>	<b>7.84%</b>	<b>26.61%</b>	<b>27.85%</b>	<b>26.47%</b>
Beban penjualan	-Rp146.973.540.600	-Rp178.193.801.608	-Rp192.574.647.088	-Rp31.220.261.008	21.24%	-Rp14.380.845.480	8.07%	-11.72%	-13.13%	-12.51%
Beban umum dan administrasi	-Rp111.871.841.798	-Rp101.361.050.268	-Rp126.701.648.736	Rp10.510.791.530	-9.40%	-Rp25.340.598.468	25.00%	-8.92%	-7.47%	-8.23%
Pendapatan keuangan	Rp135.330.681	Rp0	Rp0	-Rp135.330.681	-100.00%	Rp0	0.00%	0.01%	0.00%	0.00%
Pendapatan bunga	Rp0	Rp562.380.355	Rp673.476.476	Rp562.380.355	0.00%	Rp111.096.121	19.75%	0.00%	0.04%	0.04%
Beban keuangan	-Rp18.715.266.739	-Rp9.444.360.914	-Rp7.287.213.571	Rp9.270.905.825	-49.54%	Rp2.157.147.343	-22.84%	-1.49%	-0.70%	-0.47%
Keuntungan (kerugian) selisih kurs mata uang asing	-Rp1.170.611.572	Rp59.335.473	Rp2.469.582.887	Rp1.229.947.045	-105.07%	Rp2.410.247.414	4062.07%	-0.09%	0.00%	0.16%
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	Rp1.052.601.135	Rp2.406.339.683	-Rp111.009.663	Rp1.353.738.548	128.61%	-Rp2.517.349.346	-104.61%	0.08%	0.18%	-0.01%
Pendapatan lainnya	Rp3.744.554.904	Rp4.359.877.981	Rp4.939.418.640	Rp615.323.077	16.43%	Rp579.540.659	13.29%	0.30%	0.32%	0.32%
Keuntungan (kerugian) lainnya	-Rp4.116.579.364	Rp5.507.160.403	Rp3.593.006.435	Rp9.623.739.767	-233.78%	-Rp1.914.153.968	-34.76%	-0.33%	0.41%	0.23%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp55.673.983.557</b>	<b>Rp101.725.399.549</b>	<b>Rp92.439.536.022</b>	<b>Rp46.051.415.992</b>	<b>82.72%</b>	<b>-Rp9.285.863.527</b>	<b>-9.13%</b>	<b>4.44%</b>	<b>7.50%</b>	<b>6.01%</b>
Pendapatan (beban) pajak	-Rp13.153.736.835	-Rp17.201.239.321	-Rp17.574.233.946	-Rp4.047.502.486	30.77%	-Rp372.994.625	2.17%	-1.05%	-1.27%	-1.14%
<b>LABA TAHUN BERJALAN</b>	<b>Rp42.520.246.722</b>	<b>Rp84.524.160.228</b>	<b>Rp74.865.302.076</b>	<b>Rp42.003.913.506</b>	<b>98.79%</b>	<b>-Rp9.658.858.152</b>	<b>-11.43%</b>	<b>3.39%</b>	<b>6.23%</b>	<b>4.86%</b>
Jumlah pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak	-Rp6.622.627.211	-Rp2.005.757.477	-Rp1.077.592.862	Rp4.616.869.734	-69.71%	Rp928.164.615	-46.28%	-0.53%	-0.15%	-0.07%
<b>Jumlah laba rugi komprehensif</b>	<b>Rp35.897.619.511</b>	<b>Rp82.518.402.751</b>	<b>Rp73.787.709.214</b>	<b>Rp46.620.783.240</b>	<b>129.87%</b>	<b>-Rp8.730.693.537</b>	<b>-10.58%</b>	<b>2.86%</b>	<b>6.08%</b>	<b>4.79%</b>
Laba (rugi) yang dapat diatribusikan										
Pemilik Entitas Induk	Rp42.521.324.247	Rp84.524.776.901	Rp75.154.155.539	Rp42.003.452.654	98.78%	-Rp9.370.621.362	-11.09%	3.39%	6.23%	4.88%
Kepentingan nonpengendali	-Rp1.077.525	-Rp616.673	-Rp288.853.463	Rp460.852	-42.77%	-Rp288.236.790	46740.62%	0.00%	0.00%	-0.02%
<b>TOTAL</b>	<b>Rp42.520.246.722</b>	<b>Rp84.524.160.228</b>	<b>Rp74.865.302.076</b>	<b>Rp42.003.913.506</b>	<b>98.79%</b>	<b>-Rp9.658.858.152</b>	<b>-11.43%</b>	<b>3.39%</b>	<b>6.23%</b>	<b>4.86%</b>
Laba rugi komprehensif yang dapat diatribusikan										
Pemilik Entitas Induk	Rp35.898.848.665	Rp144.207.544.396	Rp74.076.530.351	Rp108.308.695.731	301.71%	-Rp70.131.014.045	-48.63%	2.86%	10.63%	4.81%
Kepentingan nonpengendali	-Rp1.229.154	Rp110.855	-Rp288.821.137	Rp1.340.009	-109.02%	-Rp288.931.992	-260639.57%	0.00%	0.00%	-0.02%
<b>TOTAL</b>	<b>Rp35.897.619.511</b>	<b>Rp144.207.655.251</b>	<b>Rp73.787.709.214</b>	<b>Rp108.310.035.740</b>	<b>301.72%</b>	<b>-Rp70.419.946.037</b>	<b>-48.83%</b>	<b>2.86%</b>	<b>10.63%</b>	<b>4.79%</b>
Laba (rugi) per saham dasar	61.83	122.91	120.89	61.08	98.79%	-2.02	-1.64%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.54	1.79	1.63
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	379.723.220.667.41	433.383.441.541.44	543.799.195.486.29
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.29	0.53	0.29
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.90	0.64	0.75
Debt to Asset	Total Utang / Total Aset*100%	0.47	0.39	0.43
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.27	0.28	0.26
NPM	Laba Bersih / Penjualan*100%	0.03	0.06	0.05
ROA	Laba Bersih / Total Aset*100%	0.05	0.10	0.07
ROE	Laba Bersih / Ekuitas *100%	0.10	0.16	0.13
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-5.31	-5.64	-6.53
Assets Turnover	Penjualan Bersih / Total Aset	1.62	1.53	1.49
AR Turnover	Penjualan bersih / Rata-rata Piutang	7.57	8.19	9.29
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	25.31	19.69	12.95
EPS		61.83	122.91	120.89
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	589.16	784.43	855.14
	P BV = Harga saham / BVPS	2.66	3.09	1.83

## Lampiran 59. PT Sinar Mas Agro Resources and Technology Tbk(SMAR)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Sinar Mas Agro Resources and Technology	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp2.823.572	Rp2.717.223	Rp2.479.597	-Rp106.349	-3.77%	-Rp237.626	-8.75%	8.06%	6.73%	5.82%
Investasi jangka pendek	Rp1.836.543	Rp0	Rp0	-Rp1.836.543	-100.00%	Rp0	0.00%	5.24%	0.00%	0.00%
Piutang usaha										
Piutang usaha pihak ketiga	Rp2.696.207	Rp3.627.655	Rp2.124.759	Rp931.448	34.55%	-Rp1.502.896	-41.43%	7.70%	8.99%	4.99%
Piutang usaha pihak berelasi	Rp2.799.199	Rp4.173.388	Rp6.389.257	Rp1.374.189	49.09%	Rp2.215.869	53.10%	7.99%	10.34%	15.00%
Piutang lainnya pihak ketiga	Rp156.527	Rp148.503	Rp132.495	-Rp8.024	-5.13%	-Rp16.008	-10.78%	0.45%	0.37%	0.31%
Persediaan lancar lainnya										
Aset biologis lancar	Rp4.516.475	Rp7.410.243	Rp8.655.438	Rp2.893.768	64.07%	Rp1.245.195	16.80%	12.89%	18.37%	20.32%
Aset biologis lancar										
Biaya dibayar dimuka lancar	Rp0	Rp332.863	Rp305.725	Rp332.863	0.00%	-Rp27.138	-8.15%	0.00%	0.83%	0.72%
Uang muka lancar atas pembelian aset tetap	Rp11.765	Rp12.146	Rp12.898	Rp381	3.24%	Rp752	6.19%	0.03%	0.03%	0.03%
Uang muka lancar lainnya	Rp25.672	Rp18.151	Rp5.484	-Rp7.521	-29.30%	-Rp12.667	-69.79%	0.07%	0.04%	0.01%
Pajak dibayar dimuka lancar	Rp2.649.800	Rp3.024.923	Rp2.621.205	Rp375.123	14.16%	-Rp403.718	-13.35%	7.57%	7.50%	6.15%
Aset non-keuangan lancar lainnya	Rp678.366	Rp857.719	Rp896.540	Rp179.353	26.44%	Rp38.821	4.53%	1.94%	2.13%	2.10%
<b>JUMLAH ASET LANCAR</b>	<b>Rp18.611.747</b>	<b>Rp22.418.032</b>	<b>Rp23.708.820</b>	<b>Rp3.806.285</b>	<b>20.45%</b>	<b>Rp1.290.788</b>	<b>5.76%</b>	<b>53.14%</b>	<b>55.57%</b>	<b>55.65%</b>
<b>Aset tidak lancar</b>										
Piutang dari pihak berelasi	Rp496.498	Rp458.574	Rp375.153	-Rp37.924	-7.64%	-Rp83.421	-18.19%	1.42%	1.14%	0.88%
Investasi pada entitas asosiasi	Rp127.097	Rp2.547.479	Rp3.263.090	Rp2.420.382	1904.36%	Rp715.611	28.09%	0.36%	6.31%	7.66%
Aset pajak tangguhan	Rp735.082	Rp583.784	Rp485.963	-Rp151.298	-20.58%	-Rp97.821	-16.76%	2.10%	1.45%	1.14%
Tanaman perkebunan										
Tanaman perkebunan menghasilkan	Rp936.144	Rp926.862	Rp1.067.890	-Rp9.282	-0.99%	Rp141.028	15.22%	2.67%	2.30%	2.51%
Tanaman perkebunan belum menghasilkan	Rp244.872	Rp355.724	Rp257.598	Rp110.852	45.27%	-Rp98.126	-27.58%	0.70%	0.88%	0.60%
Aset tetap	Rp12.249.316	Rp12.003.892	Rp12.388.624	-Rp245.424	-2.00%	Rp384.732	3.21%	34.97%	29.75%	29.08%
Beban tangguhan hak atas tanah	Rp66.866	Rp0	Rp0	-Rp66.866	-100.00%	Rp0	0.00%	0.19%	0.00%	0.00%
Beban tangguhan lainnya	Rp5.574	Rp81.967	Rp70.001	Rp76.393	1370.52%	-Rp11.966	-14.60%	0.02%	0.20%	0.16%
Klaim atas pengembalian pajak tidak lancar	Rp448.950	Rp274.141	Rp298.930	-Rp174.809	-38.94%	Rp24.789	9.04%	1.28%	0.68%	0.70%
Goodwill	Rp22.232	Rp22.232	Rp22.232	Rp0	0.00%	Rp0	0.00%	0.06%	0.06%	0.05%
Aset tidak lancar non-keuangan lainnya	Rp1.081.793	Rp672.316	Rp662.513	-Rp409.477	-37.85%	-Rp9.803	-1.46%	3.09%	1.67%	1.56%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp16.414.424</b>	<b>Rp17.926.971</b>	<b>Rp18.891.994</b>	<b>Rp1.512.547</b>	<b>9.21%</b>	<b>Rp965.023</b>	<b>5.38%</b>	<b>46.86%</b>	<b>44.43%</b>	<b>44.35%</b>
<b>JUMLAH ASET</b>	<b>Rp35.026.171</b>	<b>Rp40.345.003</b>	<b>Rp42.600.814</b>	<b>Rp5.318.832</b>	<b>15.19%</b>	<b>Rp2.255.811</b>	<b>5.59%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang bank jangka pendek	Rp9.049.196	Rp7.043.750	Rp3.797.988	-Rp2.005.446	-22.16%	-Rp3.245.762	-46.08%	25.84%	17.46%	8.92%
Utang usaha										
Utang usaha pihak ketiga	Rp1.417.798	Rp1.508.300	Rp1.652.053	Rp90.502	6.38%	Rp143.753	9.53%	4.05%	3.74%	3.88%
Utang usaha pihak berelasi	Rp671.127	Rp1.142.428	Rp682.402	Rp471.301	70.23%	-Rp460.026	-40.27%	1.92%	2.83%	1.60%
Utang lainnya pihak ketiga	Rp290.146	Rp265.786	Rp401.781	-Rp24.360	-8.40%	Rp135.995	51.17%	0.83%	0.66%	0.94%
Uang muka pelanggan jangka pendek										
Pihak ketiga	Rp505.168	Rp1.653.777	Rp404.815	Rp1.148.609	227.37%	-Rp1.248.962	-75.52%	1.44%	4.10%	0.95%
Pihak berelasi	Rp2	Rp4.267	Rp7.738	Rp4.265	213250.00%	Rp3.471	81.35%	0.00%	0.01%	0.02%
Beban akrual jangka pendek	Rp283.856	Rp389.004	Rp371.602	Rp105.148	37.04%	-Rp17.402	-4.47%	0.81%	0.96%	0.87%
Utang pajak	Rp81.564	Rp393.960	Rp755.010	Rp312.396	383.01%	Rp361.050	91.65%	0.23%	0.98%	1.77%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun										
Utang bank	Rp1.412.008	Rp1.672.235	Rp2.478.431	Rp260.227	18.43%	Rp806.196	48.21%	4.03%	4.14%	5.82%
Liabilitas sewa pembiayaan	Rp78.118	Rp36.974	Rp6.522	-Rp41.144	-52.67%	-Rp30.452	-82.36%	0.22%	0.09%	0.02%
Utang obligasi	Rp569.647	Rp1.298.469	Rp1.546.222	Rp728.822	127.94%	Rp247.753	19.08%	1.63%	3.22%	3.63%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp14.358.630</b>	<b>Rp15.408.950</b>	<b>Rp12.104.564</b>	<b>Rp1.050.320</b>	<b>7.31%</b>	<b>-Rp3.304.386</b>	<b>-21.44%</b>	<b>40.99%</b>	<b>38.19%</b>	<b>28.41%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp293.903	Rp388.376	Rp437.488	Rp94.473	32.14%	Rp49.112	12.65%	0.84%	0.96%	1.03%

Utang pihak berelasi jangka panjang	Rp16.227	Rp20.574	Rp71.818	Rp4.347	26.79%	Rp51.244	249.07%	0.05%	0.05%	0.17%
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun										
Utang bank	Rp5.234.809	Rp4.578.454	Rp4.289.184	-Rp666.355	-12.54%	-Rp289.270	-6.32%	14.95%	11.35%	10.07%
Liabilitas sewa pembiayaan	Rp37.115	Rp3.588	Rp28.121	-Rp33.527	-90.33%	Rp24.533	683.75%	0.11%	0.01%	0.07%
Utang obligasi	Rp1.596.028	Rp5.105.152	Rp6.056.436	Rp3.509.124	219.87%	Rp951.284	18.63%	4.56%	12.65%	14.22%
Uang muka pelanggan jangka panjang pihak berelasi	Rp394.548	Rp0	Rp0	-Rp394.548	-100.00%	Rp0	0.00%	1.13%	0.00%	0.00%
Kewajiban imbalan pasca kerja jangka panjang	Rp571.230	Rp422.080	Rp365.400	-Rp149.150	-26.11%	-Rp56.680	-13.43%	1.63%	1.05%	0.86%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp8.143.860</b>	<b>Rp10.518.224</b>	<b>Rp11.248.447</b>	<b>Rp2.374.364</b>	<b>29.16%</b>	<b>Rp730.223</b>	<b>6.94%</b>	<b>23.25%</b>	<b>26.07%</b>	<b>26.40%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp22.502.490</b>	<b>Rp25.927.174</b>	<b>Rp23.353.011</b>	<b>Rp3.424.684</b>	<b>15.22%</b>	<b>-Rp2.574.163</b>	<b>-9.93%</b>	<b>64.24%</b>	<b>64.26%</b>	<b>54.82%</b>
<b>Ekuitas</b>										
Saham biasa	Rp574.439	Rp574.439	Rp574.439	Rp0	0.00%	Rp0	0.00%	1.64%	1.42%	1.35%
Tambahan modal disetor	Rp1.756.876	Rp1.756.876	Rp1.756.876	Rp0	0.00%	Rp0	0.00%	5.02%	4.35%	4.12%
Komponen ekuitas lainnya	Rp285.448	Rp296.989	Rp447.374	Rp11.541	4.04%	Rp150.385	50.64%	0.81%	0.74%	1.05%
Saldo laba (akumulasi kerugian)										
Telah ditentukan penggunaannya	Rp114.888	Rp114.888	Rp114.888	Rp0	0.00%	Rp0	0.00%	0.33%	0.28%	0.27%
Belum ditentukan penggunaannya	Rp9.784.017	Rp11.663.936	Rp16.341.045	Rp1.879.919	19.21%	Rp4.677.109	40.10%	27.93%	28.91%	38.36%
Kepentingan non-pengendali	Rp8.013	Rp10.701	Rp13.181	Rp2.688	33.55%	Rp2.480	23.18%	0.02%	0.03%	0.03%
<b>JUMLAH EKUITAS</b>	<b>Rp12.523.681</b>	<b>Rp14.417.829</b>	<b>Rp19.247.803</b>	<b>Rp1.894.148</b>	<b>15.12%</b>	<b>Rp4.829.974</b>	<b>33.50%</b>	<b>35.76%</b>	<b>35.74%</b>	<b>45.18%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp35.026.171</b>	<b>Rp40.345.003</b>	<b>Rp42.600.814</b>	<b>Rp5.318.832</b>	<b>15.19%</b>	<b>Rp2.255.811</b>	<b>5.59%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Sinar Mas Agro Resources and Technology Tbk (SMAR)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp40.434.346	Rp57.004.234	Rp75.045.559	Rp16.569.888	40.98%	Rp18.041.325	31.65%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp34.557.130	-Rp46.047.334	-Rp61.733.885	-Rp11.490.204	33.25%	-Rp15.686.551	34.07%	-85.46%	-80.78%	-82.26%
<b>LABA KOTOR</b>	<b>Rp5.877.216</b>	<b>Rp10.956.900</b>	<b>Rp13.311.674</b>	<b>Rp5.079.684</b>	<b>86.43%</b>	<b>Rp2.354.774</b>	<b>21.49%</b>	<b>14.54%</b>	<b>19.22%</b>	<b>17.74%</b>
Beban penjualan	-Rp2.367.799	-Rp5.859.086	-Rp5.417.766	-Rp3.491.287	147.45%	Rp441.320	-7.53%	-5.86%	-10.28%	-7.22%
Beban umum dan administrasi	-Rp1.186.390	-Rp1.215.864	-Rp1.305.228	-Rp29.474	2.48%	-Rp89.364	7.35%	-2.93%	-2.13%	-1.74%
Pendapatan keuangan	Rp221.078	Rp243.826	Rp119.439	Rp22.748	10.29%	-Rp124.387	-51.01%	0.55%	0.43%	0.16%
Beban keuangan	-Rp746.366	-Rp1.110.570	-Rp1.341.133	-Rp364.204	48.80%	-Rp230.563	20.76%	-1.85%	-1.95%	-1.79%
Keuntungan (kerugian) selisih kurs mata uang asing	-Rp243.225	-Rp46.312	-Rp171.059	Rp196.913	-80.96%	-Rp124.747	269.36%	-0.60%	-0.08%	-0.23%
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	Rp16.710	Rp57.883	Rp827.679	Rp41.173	246.40%	Rp769.796	1329.92%	0.04%	0.10%	1.10%
Keuntungan (kerugian) lainnya	Rp516.556	Rp566.963	Rp782.365	Rp50.407	9.76%	Rp215.402	37.99%	1.28%	0.99%	1.04%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp2.087.780</b>	<b>Rp3.593.740</b>	<b>Rp6.805.971</b>	<b>Rp1.505.960</b>	<b>72.13%</b>	<b>Rp3.212.231</b>	<b>89.38%</b>	<b>5.16%</b>	<b>6.30%</b>	<b>9.07%</b>
Pendapatan (beban) pajak	-Rp547.982	-Rp764.322	-Rp1.301.015	-Rp216.340	39.48%	-Rp536.693	70.22%	-1.36%	-1.34%	-1.73%
<b>LABA TAHUN BERJALAN</b>	<b>Rp1.539.798</b>	<b>Rp2.829.418</b>	<b>Rp5.504.956</b>	<b>Rp1.289.620</b>	<b>83.75%</b>	<b>Rp2.675.538</b>	<b>94.56%</b>	<b>3.81%</b>	<b>4.96%</b>	<b>7.34%</b>
<b>PENGHASILAN (RUGI) KOMPREHENSIF LAIN</b>										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali liabilitas imbalan pasca-kerja	Rp45.562	Rp63.294	Rp82.472	Rp17.732	38.92%	Rp19.178	30.30%	0.11%	0.11%	0.11%
Ekuitas pada pengukuran kembali liabilitas imbalan pasca-kerja dari entitas asosiasi	Rp97	Rp1.456	Rp3.398	Rp1.359	1401.03%	Rp1.942	133.38%	0.00%	0.00%	0.00%
Pajak sehubungan dengan pos yang tidak akan direklasifikasi ke laba rugi	Rp4.781	-Rp20.724	-Rp18.891	-Rp25.505	-533.47%	Rp1.833	-8.84%	0.01%	-0.04%	-0.03%
Pos yang akan direklasifikasi ke laba rugi:										
Selisih kurs atas penjabaran laporan keuangan	Rp7.995	Rp11.611	Rp151.301	Rp3.616	45.23%	Rp139.690	1203.08%	0.02%	0.02%	0.20%
Penghasilan (Rugi) Komprehensif Lain - Bersih	Rp58.435	Rp55.637	Rp218.280	-Rp2.798	-4.79%	Rp162.643	292.33%	0.14%	0.10%	0.29%
<b>JUMLAH PENGHASILAN KOMPREHENSIF</b>	<b>Rp1.598.233</b>	<b>Rp2.885.055</b>	<b>Rp5.723.236</b>	<b>Rp1.286.822</b>	<b>80.52%</b>	<b>Rp2.838.181</b>	<b>98.38%</b>	<b>3.95%</b>	<b>5.06%</b>	<b>7.63%</b>
Jumlah laba bersih yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp1.538.742	Rp2.826.808	Rp5.500.519	Rp1.288.066	83.71%	Rp2.673.711	94.58%	3.81%	4.96%	7.33%
Kepentingan nonpengendali	Rp1.056	Rp2.610	Rp4.437	Rp1.554	147.16%	Rp1.827	70.00%	0.00%	0.00%	0.01%
<b>TOTAL</b>	<b>Rp1.539.798</b>	<b>Rp2.829.418</b>	<b>Rp5.504.956</b>	<b>Rp1.289.620</b>	<b>83.75%</b>	<b>Rp2.675.538</b>	<b>94.56%</b>	<b>3.81%</b>	<b>4.96%</b>	<b>7.34%</b>
Jumlah penghasilan (rugi) komprehensif yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp1.597.099	Rp2.882.367	Rp5.717.874	Rp1.285.268	80.48%	Rp2.835.507	98.37%	3.95%	5.06%	7.62%
Kepentingan nonpengendali	Rp1.134	Rp2.688	Rp5.362	Rp1.554	137.04%	Rp2.674	99.48%	0.00%	0.00%	0.01%
<b>TOTAL</b>	<b>Rp1.598.233</b>	<b>Rp2.885.055</b>	<b>Rp5.723.236</b>	<b>Rp1.286.822</b>	<b>80.52%</b>	<b>Rp2.838.181</b>	<b>98.38%</b>	<b>3.95%</b>	<b>5.06%</b>	<b>7.63%</b>
LABA PER SAHAM DASAR (Dalam Rupiah penuh)	Rp636	Rp984	Rp1.915	Rp448	83.58%	Rp931	94.61%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.30	1.45	1.96
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	18.611.746.69	22.418.031.52	23.708.819.28
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.20	0.18	0.20
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.80	1.80	1.21
Debt to Asset	Total Utang / Total Aset*100%	0.64	0.64	0.55
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.15	0.19	0.18
NPM	Laba Bersih / Penjualan*100%	0.04	0.05	0.07
ROA	Laba Bersih / Total Aset*100%	0.04	0.07	0.13
ROE	Laba Bersih / Ekuitas *100%	0.12	0.20	0.29
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-5.04	-6.71	-9.00
Assets Turnover	Penjualan Bersih / Total Aset	1.15	1.41	1.76
AR Turnover	Penjualan bersih / Rata-rata Piutang	5.56	7.84	10.32
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	7.74	4.43	2.58
EPS		536	984	1.915
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	0.004	0.005	0.007
	P BV = Harga saham / BVPS	951.765.10	868.560.94	738.648.31

Lampiran 60. PT Sawit Sumbermas Sarana Tbk(SSMS)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Sawit Sumbermas Sarana Tbk(SSMS)	ANALISIS KOMPARATIF								ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022	
				Rp	%	Rp	%				
<b>ASET</b>											
<b>Aset Lancar</b>											
Kas dan setara kas	Rp1.907.844.191	Rp1.833.309.895	Rp946.867.315	-Rp74.534.296	-3.91%	-Rp886.442.580	-48.35%	14.93%	13.24%	6.78%	
Piutang usaha											
Piutang usaha pihak ketiga	Rp5.874.160	Rp5.519.935	Rp8.811.034	-Rp354.225	-6.03%	Rp3.291.099	59.62%	0.05%	0.04%	0.06%	
Piutang usaha pihak berelasi	Rp467.514.975	Rp447.962.561	Rp936.919.297	-Rp19.552.414	-4.18%	Rp488.956.736	109.15%	3.66%	3.23%	6.71%	
Piutang lainnya											
Piutang lainnya pihak ketiga	Rp2.799.564	Rp5.524.391	Rp14.936.699	Rp2.724.827	97.33%	Rp9.412.308	170.38%	0.02%	0.04%	0.11%	
Piutang lainnya pihak berelasi	Rp135.269.082	Rp209.039.849	Rp197.469.692	Rp73.770.767	54.54%	-Rp11.570.157	-5.53%	1.06%	1.51%	1.41%	
Persediaan lancar lainnya	Rp314.888.575	Rp352.610.739	Rp448.135.065	Rp37.722.164	11.98%	Rp95.524.326	27.09%	2.46%	2.55%	3.21%	
Biaya dibayar dimuka lancar	Rp2.222.643	Rp2.429.493	Rp1.884.580	Rp206.850	9.31%	-Rp544.913	-22.43%	0.02%	0.02%	0.01%	
Uang muka lancar lainnya	Rp27.697.254	Rp41.255.355	Rp16.066.977	Rp13.558.101	48.95%	-Rp25.188.378	-61.05%	0.22%	0.30%	0.12%	
Pajak dibayar dimuka lancar	Rp277.010.243	Rp241.639.955	Rp85.679.558	-Rp35.370.288	-12.77%	-Rp155.960.397	-64.54%	2.17%	1.74%	0.61%	
Aset non-keuangan lancar lainnya	Rp274.523.979	Rp361.255.612	Rp225.042.572	Rp86.731.633	31.59%	-Rp136.213.040	-37.71%	2.15%	2.61%	1.61%	
<b>JUMLAH ASET LANCAR</b>	<b>Rp3.415.644.666</b>	<b>Rp3.500.547.785</b>	<b>Rp2.881.812.789</b>	<b>Rp84.903.119</b>	<b>2.49%</b>	<b>-Rp618.734.996</b>	<b>-17.68%</b>	<b>26.73%</b>	<b>25.27%</b>	<b>20.63%</b>	
<b>Aset tidak lancar</b>											
Piutang dari pihak berelasi	Rp0	Rp87.030.280	Rp0	Rp87.030.280	0.00%	-Rp87.030.280	-100.00%	0.00%	0.63%	0.00%	
Piutang tidak lancar lainnya											
Piutang tidak lancar lainnya pihak ketiga	Rp301.717.133	Rp381.673.661	Rp505.537.041	Rp79.956.528	26.50%	Rp123.863.380	32.45%	2.36%	2.76%	3.62%	
Piutang tidak lancar lainnya pihak berelasi	Rp2.468.538.162	Rp3.344.775.039	Rp3.611.628.886	Rp876.236.877	35.50%	Rp266.853.847	7.98%	19.32%	24.15%	25.85%	
Investasi pada entitas asosiasi	Rp1.880.331.727	Rp1.950.631.369	Rp2.230.480.006	Rp70.299.642	3.74%	Rp279.848.637	14.35%	14.72%	14.08%	15.97%	
Aset pajak tangguhan	Rp49.140.320	Rp88.475.362	Rp109.599.658	Rp39.335.042	80.05%	Rp21.124.296	23.88%	0.38%	0.64%	0.78%	
Tanaman perkebunan											
Tanaman perkebunan menghasilkan	Rp2.049.313.319	Rp1.893.148.255	Rp1.758.318.267	-Rp156.165.064	-7.62%	-Rp134.829.988	-7.12%	16.04%	13.67%	12.59%	
Tanaman perkebunan belum menghasilkan	Rp14.853.979	Rp12.741.048	Rp18.661.707	-Rp2.112.931	-14.22%	Rp5.920.659	46.47%	0.12%	0.09%	0.13%	
Aset tetap	Rp2.466.954.629	Rp2.494.835.261	Rp2.647.203.371	Rp27.880.632	1.13%	Rp152.368.110	6.11%	19.31%	18.01%	18.95%	
Klaim atas pengembalian pajak tidak lancar	Rp86.989.681	Rp49.318.910	Rp65.061.177	-Rp37.670.771	-43.30%	Rp15.742.267	31.92%	0.68%	0.36%	0.47%	
Aset takberwujud selain goodwill	Rp9.054.784	Rp11.325.090	Rp9.707.799	Rp2.270.306	25.07%	-Rp1.617.291	-14.28%	0.07%	0.08%	0.07%	
Aset tidak lancar non-keuangan lainnya	Rp33.391.659	Rp36.108.016	Rp131.693.422	Rp2.716.357	8.13%	Rp95.585.406	264.72%	0.26%	0.26%	0.94%	
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp9.360.285.393</b>	<b>Rp10.350.062.291</b>	<b>Rp11.087.891.334</b>	<b>Rp989.776.898</b>	<b>10.57%</b>	<b>Rp737.829.043</b>	<b>7.13%</b>	<b>73.27%</b>	<b>74.73%</b>	<b>79.37%</b>	
<b>JUMLAH ASET</b>	<b>Rp12.775.930.059</b>	<b>Rp13.850.610.076</b>	<b>Rp13.969.704.123</b>	<b>Rp1.074.680.017</b>	<b>8.41%</b>	<b>Rp119.094.047</b>	<b>0.86%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	
<b>LIABILITAS DAN EKUITAS</b>											
<b>LIABILITAS JANGKA PENDEK</b>											
<b>Utang usaha</b>											
Utang usaha pihak ketiga	Rp115.280.943	Rp143.001.447	Rp97.117.254	Rp27.720.504	24.05%	-Rp45.884.193	-32.09%	0.90%	1.03%	0.70%	
Utang usaha pihak berelasi	Rp9.771.632	Rp53.275.837	Rp44.885.089	Rp43.504.205	445.21%	-Rp8.390.748	-15.75%	0.08%	0.38%	0.32%	
Utang lainnya											
Utang lainnya pihak ketiga	Rp542.490.384	Rp445.292.457	Rp826.293.215	-Rp97.197.927	-17.92%	Rp381.000.758	85.56%	4.25%	3.21%	5.91%	
Utang lainnya pihak berelasi	Rp80.010.966	Rp11.535.232	Rp12.103.587	-Rp68.475.734	-85.58%	Rp568.355	4.93%	0.63%	0.08%	0.09%	
Beban akrual jangka pendek	Rp242.548.253	Rp187.558.953	Rp77.935.776	-Rp54.989.300	-22.67%	-Rp109.623.177	-58.45%	1.90%	1.35%	0.56%	
Liabilitas imbalan pasca kerja jangka pendek	Rp119.870.688	Rp142.669.897	Rp168.957.712	Rp22.799.209	19.02%	Rp26.287.815	18.43%	0.94%	1.03%	1.21%	
Utang pajak	Rp143.258.628	Rp219.074.938	Rp152.431.758	Rp75.816.310	52.92%	-Rp66.643.180	-30.42%	1.12%	1.58%	1.09%	
Pendapatan diterima dimuka jangka pendek	Rp249.937	Rp3.010.593	Rp5.448.223	Rp2.760.656	1104.54%	Rp2.437.630	80.97%	0.00%	0.02%	0.04%	
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun											
Utang bank	Rp184.581.437	Rp256.645.508	Rp769.063.969	Rp72.064.071	39.04%	Rp512.418.461	199.66%	1.44%	1.85%	5.51%	
Utang pembiayaan konsumen	Rp0	Rp665.000	Rp665.000	Rp665.000	0.00%	Rp0	0.00%	0.00%	0.00%	0.00%	
Liabilitas sewa pembiayaan	Rp603.855	Rp1.207.710	Rp1.207.710	Rp603.855	100.00%	Rp0	0.00%	0.00%	0.01%	0.01%	
Utang obligasi	Rp0	Rp0	Rp633.067.305	Rp0	0.00%	Rp633.067.305	0.00%	0.00%	0.00%	4.53%	
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp1.438.666.723</b>	<b>Rp1.463.937.572</b>	<b>Rp2.789.176.598</b>	<b>Rp25.270.849</b>	<b>1.76%</b>	<b>Rp1.325.239.026</b>	<b>90.53%</b>	<b>11.26%</b>	<b>10.57%</b>	<b>19.97%</b>	
<b>Liabilitas jangka panjang</b>											
Liabilitas pajak tangguhan	Rp75.382.373	Rp79.471.800	Rp67.757.148	Rp4.089.427	5.42%	-Rp11.714.652	-14.74%	0.59%	0.57%	0.49%	
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun											
Utang bank	Rp1.989.173.885	Rp1.755.124.212	Rp4.506.812.389	-Rp234.049.673	-11.77%	Rp2.751.688.177	156.78%	15.57%	12.67%	32.26%	
Utang pembiayaan konsumen	Rp0	Rp665.000	Rp0	Rp665.000	0.00%	-Rp665.000	-100.00%	0.00%	0.00%	0.00%	
Liabilitas sewa pembiayaan	Rp5.175.726	Rp9.709.596	Rp10.120.456	Rp4.533.870	87.60%	Rp410.860	4.23%	0.04%	0.07%	0.07%	
Utang obligasi	Rp4.169.505.994	Rp4.247.062.364	Rp0	Rp77.556.370	1.86%	-Rp4.247.062.364	-100.00%	32.64%	30.66%	0.00%	
Kewajiban imbalan pasca kerja jangka panjang	Rp227.238.938	Rp187.131.767	Rp151.868.700	-Rp40.107.171	-17.65%	-Rp35.263.067	-18.84%	1.78%	1.35%	1.09%	
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp6.466.476.916</b>	<b>Rp6.279.164.739</b>	<b>Rp4.736.558.693</b>	<b>-Rp187.312.177</b>	<b>-2.90%</b>	<b>-Rp1.542.606.046</b>	<b>-24.57%</b>	<b>50.61%</b>	<b>45.33%</b>	<b>33.91%</b>	
<b>JUMLAH LIABILITAS</b>	<b>Rp7.905.143.639</b>	<b>Rp7.743.102.311</b>	<b>Rp7.525.735.291</b>	<b>-Rp162.041.328</b>	<b>-2.05%</b>	<b>-Rp217.367.020</b>	<b>-2.81%</b>	<b>61.88%</b>	<b>55.90%</b>	<b>53.87%</b>	
<b>Ekuitas</b>											
Saham biasa	Rp952.500.000	Rp952.500.000	Rp952.500.000	Rp0	0.00%	Rp0	0.00%	7.46%	6.88%	6.82%	
Tambahan modal disetor	Rp540.919.171	Rp540.919.171	Rp540.919.171	Rp0	0.00%	Rp0	0.00%	4.23%	3.91%	3.87%	
Cadangan lainnya	Rp89.113.603	Rp89.113.603	Rp89.113.603	Rp0	0.00%	Rp0	0.00%	0.70%	0.84%	0.64%	
Komponen ekuitas lainnya	Rp265.593.126	Rp267.952.834	Rp235.733.434	Rp2.359.708	0.89%	-Rp32.219.400	-12.02%	2.08%	1.93%	1.69%	
Saldo laba (akumulasi kerugian)											
Telah ditentukan penggunaannya	Rp548.991.755	Rp665.162.743	Rp970.536.918	Rp116.170.988	21.16%	Rp305.374.175	45.91%	4.30%	4.80%	6.95%	
Belum ditentukan penggunaannya	Rp2.450.426.364	Rp3.559.342.294	Rp3.616.933.978	Rp1.108.915.930	45.25%	Rp57.591.684	1.62%	19.18%	25.70%	25.89%	
Kepentingan non-pengendali	Rp23.242.401	Rp32.517.120	Rp38.231.728	Rp9.274.719	39.90%	Rp5.714.608	17.57%	0.18%	0.23%	0.27%	
<b>JUMLAH EKUITAS</b>	<b>Rp4.870.786.420</b>	<b>Rp6.107.507.765</b>	<b>Rp6.443.968.832</b>	<b>Rp1.236.721.345</b>	<b>25.39%</b>	<b>Rp336.461.067</b>	<b>5.51%</b>	<b>38.12%</b>	<b>44.10%</b>	<b>46.13%</b>	
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp12.775.930.059</b>	<b>Rp13.850.610.076</b>	<b>Rp13.969.704.123</b>	<b>Rp1.074.680.017</b>	<b>8.41%</b>	<b>Rp119.094.047</b>	<b>0.86%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	

LABA RUGI PT Sawit Sumbermas Sarana				ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp4.011.130.559	Rp5.203.100.578	Rp7.261.218.471	Rp1.191.970.019	29.72%	Rp2.058.117.893	39.56%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	Rp37.423.037	Rp98.555.126	Rp321.941.679	Rp61.132.089	163.35%	Rp223.386.553	226.66%	0.93%	1.89%	4.43%
<b>LABA KOTOR</b>	<b>Rp4.048.553.596</b>	<b>Rp5.301.655.704</b>	<b>Rp7.583.160.150</b>	<b>Rp1.253.102.108</b>	<b>30.95%</b>	<b>Rp2.281.504.446</b>	<b>43.03%</b>	<b>100.93%</b>	<b>101.89%</b>	<b>104.43%</b>
Beban tiket, penjualan, dan promosi	-Rp81.699.438	-Rp81.291.076	-Rp215.514.657	Rp408.362	-0.50%	-Rp134.223.581	165.11%	-2.04%	-1.56%	-2.97%
Bahan baku dan barang habis pakai	-Rp643.525.136	-Rp1.196.966.211	-Rp1.348.372.431	-Rp563.441.075	86.00%	-Rp151.406.220	12.65%	-16.04%	-23.00%	-18.57%
Beban manfaat karyawan	-Rp56.764.093	Rp18.979.455	-Rp71.826.414	Rp75.743.548	-133.44%	-Rp90.805.869	-478.44%	-1.42%	0.36%	-0.99%
Beban penyusutan dan amortisasi	-Rp321.672.915	-Rp291.750.181	-Rp292.262.789	Rp29.922.734	-9.30%	-Rp512.608	0.18%	-8.02%	-5.61%	-4.02%
Beban lainnya	-Rp1.798.156.457	-Rp2.100.552.175	-Rp3.260.462.926	-Rp302.395.718	16.82%	-Rp1.159.910.751	55.22%	-44.83%	-40.37%	-44.90%
Keuntungan (kerugian) lainnya	Rp59.675.523	Rp118.181.633	-Rp136.213.040	Rp58.506.110	98.04%	-Rp254.394.673	-215.26%	1.49%	2.27%	-1.88%
Pendapatan keuangan	Rp324.854.893	Rp576.156.277	Rp288.756.414	Rp251.301.384	77.36%	-Rp287.399.863	-49.88%	8.10%	11.07%	3.98%
Beban keuangan	-Rp566.828.280	-Rp540.760.882	-Rp551.546.633	Rp26.067.398	-4.60%	-Rp10.785.751	1.99%	-14.13%	-10.39%	-7.60%
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	-Rp64.891.759	Rp70.299.640	Rp279.848.637	Rp135.191.399	-208.33%	Rp209.548.997	298.08%	-1.62%	1.35%	3.85%
<b>LABA RUGI SEBELUM PAJAK PENGHASILAN</b>	<b>Rp899.545.934</b>	<b>Rp1.873.952.184</b>	<b>Rp2.275.566.311</b>	<b>Rp974.406.250</b>	<b>108.32%</b>	<b>Rp401.614.127</b>	<b>21.43%</b>	<b>22.43%</b>	<b>36.02%</b>	<b>31.34%</b>
Pendapatan (beban) pajak	-Rp318.690.994	-Rp347.081.310	-Rp427.447.333	-Rp28.390.316	8.91%	-Rp80.366.023	23.15%	-7.95%	-6.67%	-5.89%
<b>LABA TAHUN BERJALAN</b>	<b>Rp580.854.940</b>	<b>Rp1.526.870.874</b>	<b>Rp1.848.118.978</b>	<b>Rp946.015.934</b>	<b>162.87%</b>	<b>Rp321.248.104</b>	<b>21.04%</b>	<b>14.48%</b>	<b>29.35%</b>	<b>25.45%</b>
PENGHASILAN KOMPREHENSIF LAIN SETELAH PAJAK										
Pos yang tidak akan direklasifikasi ke laba rugi										
Pengukuran kembali (kerugian) keuntungan atas liabilitas imbalan kerja	-Rp223.997	Rp3.853.570	-Rp25.367.085	Rp4.077.567	-1820.37%	-Rp29.220.655	-758.27%	-0.01%	0.07%	-0.35%
Penyesuaian nilai wajar atas investasi saham	Rp162.871.374	Rp0	Rp0	-Rp162.871.374	-100.00%	Rp0	0.00%	4.06%	0.00%	0.00%
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp743.502.317</b>	<b>Rp1.530.724.444</b>	<b>Rp1.822.751.893</b>	<b>Rp787.222.127</b>	<b>105.88%</b>	<b>Rp292.027.449</b>	<b>19.08%</b>	<b>18.54%</b>	<b>29.42%</b>	<b>25.10%</b>
Laba tahun berjalan diatribusikan kepada:										
Pemilik Entitas Induk	Rp576.634.024	Rp1.515.514.388	Rp1.837.375.968	Rp938.880.364	162.82%	Rp321.861.580	21.24%	14.38%	29.13%	25.30%
Kepentingan nonpengendali	Rp4.220.916	Rp11.356.486	Rp10.743.010	Rp7.135.570	169.05%	-Rp613.476	-5.40%	0.11%	0.22%	0.15%
<b>TOTAL</b>	<b>Rp580.854.940</b>	<b>Rp1.526.870.874</b>	<b>Rp1.848.118.978</b>	<b>Rp946.015.934</b>	<b>162.87%</b>	<b>Rp321.248.104</b>	<b>21.04%</b>	<b>14.48%</b>	<b>29.35%</b>	<b>25.45%</b>
Laba komprehensif tahun berjalan yang diatribusikan kepada:										
Pemilik Entitas Induk	Rp739.270.756	Rp1.519.321.646	Rp1.814.036.666	Rp780.050.890	105.52%	Rp294.715.020	19.40%	18.43%	29.20%	24.98%
Kepentingan nonpengendali	Rp4.231.561	Rp11.402.798	Rp8.715.227	Rp7.171.237	169.47%	-Rp2.687.571	-23.57%	0.11%	0.22%	0.12%
<b>TOTAL</b>	<b>Rp743.502.317</b>	<b>Rp1.530.724.444</b>	<b>Rp1.822.751.893</b>	<b>Rp787.222.127</b>	<b>105.88%</b>	<b>Rp292.027.449</b>	<b>19.08%</b>	<b>18.54%</b>	<b>29.42%</b>	<b>25.10%</b>
Laba per saham (nilai penuh)	60.54	159.11	192.9	98.57	162.82%	33.79	21.24%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.37	2.39	1.03
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	3.415.644.665.78	3.500.547.784.76	2.881.812.788.84
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	1.33	1.25	0.34
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.62	1.27	1.17
Debt to Asset	Total Utang / Total Aset*100%	0.62	0.56	0.54
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	1.01	1.02	1.04
NPM	Laba Bersih / Penjualan*100%	0.14	0.29	0.25
ROA	Laba Bersih / Total Aset*100%	0.05	0.11	0.13
ROE	Laba Bersih / Ekuitas *100%	0.12	0.25	0.29
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	0.10	0.27	0.87
Assets Turnover	Penjualan Bersih / Total Aset	0.31	0.38	0.52
AR Turnover	Penjualan bersih / Rata-rata Piutang	6.43	8.34	11.63
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	20.65	6.06	7.62
EPS		60.54	159.11	192.9
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	0.51	0.64	0.68
	P BV = Harga saham / BVPS	2.444.42	1.504.97	2.172.85

Lampiran 61. PT Sumber Tani Agung Resources Tbk(STAA)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Sumber Tani Agung Resources Tbk(STAA)	ANALISIS KOMPARATIF								ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022	
				Rp	%	Rp	%				
<b>ASET</b>											
<b>Aset Lancar</b>											
Kas dan setara kas	Rp440.393	Rp860.297	Rp1.594.068	Rp419.904	95.35%	Rp733.771	85.29%	8.67%	14.39%	22.05%	
Piutang usaha											
Piutang usaha pihak ketiga	Rp93.226	Rp37.137	Rp90.798	-Rp56.089	-60.16%	Rp53.661	144.49%	1.83%	0.62%	1.26%	
Piutang usaha pihak berelasi	Rp65	Rp0	Rp0	-Rp65	-100.00%	Rp0	0.00%	0.00%	0.00%	0.00%	
Piutang lainnya											
Piutang lainnya pihak ketiga	Rp4.966	Rp2.495	Rp5.518	-Rp2.471	-49.76%	Rp3.023	121.16%	0.10%	0.04%	0.08%	
Piutang lainnya pihak berelasi	Rp65	Rp177	Rp4.077	Rp112	172.31%	Rp3.900	2203.39%	0.00%	0.00%	0.06%	
Persediaan lancar lainnya	Rp176.696	Rp296.602	Rp439.620	Rp119.906	67.86%	Rp143.018	48.22%	3.48%	4.96%	6.08%	
Biaya dibayar dimuka lancar	Rp1.973	Rp2.207	Rp2.004	Rp234	11.86%	-Rp203	-9.20%	0.04%	0.04%	0.03%	
Uang muka lancar atas pembelian aset tetap	Rp8.343	Rp1.663	Rp4.273	-Rp6.680	-80.07%	Rp2.610	156.95%	0.16%	0.03%	0.06%	
Pajak dibayar dimuka lancar	Rp94.088	Rp86.726	Rp56.774	-Rp7.362	-7.82%	-Rp29.952	-34.54%	1.85%	1.45%	0.79%	
Aset non-keuangan lancar lainnya	Rp122.215	Rp174.521	Rp102.926	Rp52.306	42.80%	-Rp71.595	-41.02%	2.40%	2.92%	1.42%	
<b>JUMLAH ASET LANCAR</b>	<b>Rp942.030</b>	<b>Rp1.461.825</b>	<b>Rp2.300.058</b>	<b>Rp519.795</b>	<b>55.18%</b>	<b>Rp838.233</b>	<b>57.34%</b>	<b>18.54%</b>	<b>24.46%</b>	<b>31.82%</b>	
<b>Aset tidak lancar</b>											
Dana yang dibatasi penggunaannya tidak lancar	Rp22.275	Rp22.275	Rp23.972	Rp0	0.00%	Rp1.697	7.62%	0.44%	0.37%	0.33%	
Dana cadangan perawatan pesawat	Rp0	Rp118.818	Rp216.473	Rp118.818	0.00%	Rp97.655	82.19%	1.99%	2.99%	2.99%	
Piutang tidak lancar lainnya pihak ketiga	Rp116.812	Rp118.818	Rp216.473	Rp2.006	1.72%	Rp97.655	82.19%	2.30%	1.99%	2.99%	
Investasi pada entitas asosiasi	Rp12.500	Rp12.675	Rp9.794	Rp175	1.40%	-Rp2.881	-22.73%	0.25%	0.21%	0.14%	
Uang muka tidak lancar atas pembelian aset tetap	Rp7.421	Rp6.643	Rp8.399	-Rp778	-10.48%	Rp1.756	26.43%	0.15%	0.11%	0.12%	
Aset pajak tangguhan	Rp13.852	Rp9.071	Rp13.095	-Rp4.781	-34.51%	Rp4.024	44.36%	0.27%	0.15%	0.18%	
Properti investasi	Rp2.935	Rp2.605	Rp2.275	-Rp330	-11.24%	-Rp330	-12.67%	0.06%	0.04%	0.03%	
Aset tetap	Rp3.629.360	Rp3.882.392	Rp4.092.517	Rp253.032	6.97%	Rp210.125	5.41%	71.41%	64.95%	56.62%	
Aset hak guna	Rp0	Rp21.031	Rp16.048	Rp21.031	0.00%	-Rp4.983	-23.69%	0.00%	0.35%	0.22%	
Klaim atas pengembalian pajak tidak lancar	Rp14.664	Rp9.024	Rp23.966	-Rp5.640	-38.46%	Rp14.942	165.58%	0.29%	0.15%	0.33%	
Goodwill	Rp280.836	Rp280.836	Rp282.123	Rp0	0.00%	Rp1.287	0.46%	5.53%	4.70%	3.90%	
Aset tidak lancar non-keuangan lainnya	Rp39.736	Rp31.385	Rp23.463	-Rp8.351	-21.02%	-Rp7.922	-25.24%	0.78%	0.53%	0.32%	
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp4.140.391</b>	<b>Rp4.515.573</b>	<b>Rp4.928.598</b>	<b>Rp375.182</b>	<b>9.06%</b>	<b>Rp413.025</b>	<b>9.15%</b>	<b>81.46%</b>	<b>75.54%</b>	<b>68.18%</b>	
<b>JUMLAH ASET</b>	<b>Rp5.082.421</b>	<b>Rp5.977.398</b>	<b>Rp7.228.656</b>	<b>Rp894.977</b>	<b>17.61%</b>	<b>Rp1.251.258</b>	<b>20.93%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	
<b>LIABILITAS DAN EKUITAS</b>											
<b>LIABILITAS JANGKA PENDEK</b>											
Utang bank jangka pendek	Rp156.524	Rp0	Rp70.000	-Rp156.524	-100.00%	Rp70.000	0.00%	3.08%	0.00%	1.00%	
Utang usaha											
Utang usaha pihak ketiga	Rp70.449	Rp128.953	Rp193.499	Rp68.504	83.04%	Rp64.546	50.05%	1.39%	2.20%	2.76%	
Utang usaha pihak berelasi	Rp1.721	Rp1.751	Rp1.495	Rp30	1.74%	-Rp256	-14.62%	0.03%	0.03%	0.02%	
Utang lainnya											
Utang lainnya pihak ketiga	Rp23.914	Rp80.514	Rp81.050	Rp56.600	236.68%	Rp536	0.67%	0.47%	1.37%	1.16%	
Utang lainnya pihak berelasi	Rp290	Rp100	Rp279	-Rp190	-65.52%	Rp179	179.00%	0.01%	0.00%	0.00%	
Uang muka pelanggan jangka pendek pihak ketiga	Rp9.679	Rp15.243	Rp5.683	Rp5.564	57.49%	-Rp9.560	-62.72%	0.19%	0.26%	0.08%	
Beban akrual jangka pendek	Rp12.474	Rp13.354	Rp15.389	Rp880	7.05%	Rp2.035	15.24%	0.25%	0.23%	0.22%	
Liabilitas imbalan pasca kerja jangka pendek	Rp27.170	Rp41.032	Rp32.648	Rp13.862	51.02%	-Rp8.384	-20.43%	0.53%	0.70%	0.47%	
Utang pajak	Rp113.953	Rp190.366	Rp140.210	Rp76.413	67.06%	-Rp50.156	-26.35%	2.24%	3.25%	2.00%	
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun											
Utang bank	Rp226.290	Rp326.328	Rp345.287	Rp100.038	44.21%	Rp18.959	5.81%	4.45%	5.57%	4.92%	
Utang pembiayaan konsumen	Rp782	Rp502	Rp191	-Rp280	-35.81%	-Rp311	-61.95%	0.02%	0.01%	0.00%	
Liabilitas sewa pembiayaan	Rp5.616	Rp6.688	Rp5.078	Rp1.072	19.09%	-Rp1.610	-24.07%	0.11%	0.11%	0.07%	
Liabilitas non-keuangan jangka pendek lainnya	Rp3.570	Rp3.329	Rp6	-Rp241	-6.75%	-Rp3.323	-99.82%	0.07%	0.06%	0.00%	
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp652.432</b>	<b>Rp808.160</b>	<b>Rp890.815</b>	<b>Rp155.728</b>	<b>23.87%</b>	<b>Rp82.655</b>	<b>10.23%</b>	<b>12.84%</b>	<b>13.79%</b>	<b>12.70%</b>	
<b>Liabilitas jangka panjang</b>											
Liabilitas pajak tangguhan	Rp60.424	Rp76.356	Rp63.583	Rp15.932	26.37%	-Rp12.773	-16.73%	1.19%	1.30%	0.91%	
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun											
Utang bank	Rp2.115.028	Rp1.788.700	Rp1.325.714	-Rp326.328	-15.43%	-Rp462.986	-25.88%	41.61%	30.53%	18.91%	
Utang pembiayaan konsumen	Rp766	Rp190	Rp0	-Rp576	-75.20%	-Rp190	-100.00%	0.02%	0.00%	0.00%	
Liabilitas sewa pembiayaan	Rp4.461	Rp7.213	Rp4.106	Rp2.752	61.69%	-Rp3.107	-43.08%	0.09%	0.12%	0.06%	
Kewajiban imbalan pasca kerja jangka panjang	Rp90.013	Rp79.637	Rp84.583	-Rp10.376	-11.53%	Rp4.946	6.21%	1.77%	1.36%	1.21%	
Liabilitas keuangan jangka panjang lainnya	Rp84	Rp206	Rp72	Rp122	145.24%	-Rp134	-65.05%	0.00%	0.00%	0.00%	
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp2.270.776</b>	<b>Rp1.952.302</b>	<b>Rp1.478.058</b>	<b>-Rp318.474</b>	<b>-14.02%</b>	<b>-Rp474.244</b>	<b>-24.29%</b>	<b>44.68%</b>	<b>33.32%</b>	<b>21.08%</b>	
<b>JUMLAH LIABILITAS</b>	<b>Rp2.923.208</b>	<b>Rp2.760.462</b>	<b>Rp2.368.873</b>	<b>-Rp162.746</b>	<b>-5.57%</b>	<b>-Rp391.589</b>	<b>-14.19%</b>	<b>57.52%</b>	<b>47.12%</b>	<b>33.78%</b>	
<b>Ekuitas</b>											
Saham biasa	Rp94.000	Rp1.000.000	Rp1.090.337	Rp906.000	963.83%	Rp90.337	9.03%	1.85%	17.07%	15.55%	
Tambahan modal disetor	Rp739.662	Rp739.662	Rp1.176.013	Rp0	0.00%	Rp436.351	58.99%	14.55%	12.63%	16.77%	
Cadangan selisih kurs penjabaran	-Rp7.216	-Rp4.898	Rp8.747	Rp2.318	-32.12%	Rp13.645	-278.58%	-0.14%	-0.08%	0.12%	
Cadangan pengukuran kembali program imbalan pasti	-Rp490	-Rp3.052	-Rp2.088	-Rp2.562	522.86%	Rp964	-31.59%	-0.01%	-0.05%	-0.03%	
Cadangan lainnya	Rp39.955	Rp39.955	Rp39.955	Rp0	0.00%	Rp0	0.00%	0.79%	0.68%	0.57%	
<b>Saldo laba (akumulasi kerugian)</b>											
Telah ditentukan penggunaannya	Rp0	Rp0	Rp218.067	Rp0	0.00%	Rp218.067	0.00%	0.00%	0.00%	3.11%	
Belum ditentukan penggunaannya	Rp1.095.634	Rp966.856	Rp1.752.337	-Rp128.778	-11.75%	Rp785.481	81.24%	21.56%	16.50%	24.99%	
Kepentingan non-pengendali	Rp197.668	Rp359.595	Rp359.942	Rp161.927	81.92%	Rp347	0.10%	3.89%	6.14%	5.13%	
<b>JUMLAH EKUITAS</b>	<b>Rp2.159.213</b>	<b>Rp3.098.118</b>	<b>Rp4.643.310</b>	<b>Rp938.905</b>	<b>43.48%</b>	<b>Rp1.545.192</b>	<b>49.88%</b>	<b>42.48%</b>	<b>52.88%</b>	<b>66.22%</b>	
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp5.082.421</b>	<b>Rp5.858.580</b>	<b>Rp7.012.183</b>	<b>Rp776.159</b>	<b>15.27%</b>	<b>Rp1.153.603</b>	<b>19.69%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	

LABA RUGI PT Sumber Tani Agung Resources Tbk(STAA)				ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp4.203.947	Rp5.883.920	Rp6.045.448	Rp1.679.973	39.96%	Rp161.528	2.75%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp3.058.490	-Rp3.612.690	-Rp3.999.980	-Rp554.200	18.12%	-Rp387.290	10.72%	-72.75%	-61.40%	-66.17%
<b>LABA KOTOR</b>	<b>Rp1.145.457</b>	<b>Rp2.271.230</b>	<b>Rp2.045.468</b>	<b>Rp1.125.773</b>	<b>98.28%</b>	<b>-Rp225.762</b>	<b>-9.94%</b>	<b>27.25%</b>	<b>38.60%</b>	<b>33.83%</b>
Beban penjualan	-Rp285.112	-Rp548.363	-Rp242.569	-Rp263.251	92.33%	Rp305.794	-55.76%	-6.78%	-9.32%	-4.01%
Beban umum dan administrasi	-Rp113.045	-Rp135.428	-Rp141.334	-Rp22.383	19.80%	-Rp5.906	4.36%	-2.69%	-2.30%	-2.34%
Pendapatan keuangan	Rp10.066	Rp10.001	Rp31.113	-Rp65	-0.65%	Rp21.112	211.10%	0.24%	0.17%	0.51%
Pendapatan dividen	Rp0	Rp9.500	Rp12.000	Rp9.500	0.00%	Rp2.500	26.32%	0.00%	0.16%	0.20%
Beban keuangan	-Rp224.044	-Rp197.664	-Rp145.159	Rp26.380	-11.77%	Rp52.505	-26.56%	-5.33%	-3.36%	-2.40%
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	Rp4.922	Rp0	Rp0	-Rp4.922	-100.00%	Rp0	0.00%	0.12%	0.00%	0.00%
Pendapatan lainnya	Rp92.463	Rp86.761	Rp169.770	-Rp5.702	-6.17%	Rp83.009	95.68%	2.20%	1.47%	2.81%
Beban lainnya	-Rp30.278	-Rp25.672	-Rp24.890	Rp4.606	-15.21%	Rp782	-3.05%	-0.72%	-0.44%	-0.41%
Keuntungan (kerugian) lainnya	Rp39.868	Rp79.675	-Rp66.722	Rp39.807	99.85%	-Rp146.397	-183.74%	0.95%	1.35%	-1.10%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp640.297</b>	<b>Rp1.550.040</b>	<b>Rp1.637.677</b>	<b>Rp909.743</b>	<b>142.08%</b>	<b>Rp87.637</b>	<b>5.65%</b>	<b>15.23%</b>	<b>26.34%</b>	<b>27.09%</b>
Pendapatan (beban) pajak	-Rp140.149	-Rp310.727	-Rp356.816	-Rp170.578	121.71%	-Rp46.089	14.83%	-3.33%	-5.28%	-5.90%
<b>LABA NETO TAHUN BERJALAN</b>	<b>Rp500.148</b>	<b>Rp1.239.313</b>	<b>Rp1.280.861</b>	<b>Rp739.165</b>	<b>147.79%</b>	<b>Rp41.548</b>	<b>3.35%</b>	<b>11.90%</b>	<b>21.06%</b>	<b>21.19%</b>
PENGHASILAN (RUGI) KOMPREHENSIF LAIN										
Pos-pos yang akan direklasifikasi ke laba rugi:										
Selisih kurs atas penjabaran laporan keuangan	-Rp9.020	Rp2.741	Rp17.493	Rp11.761	-130.39%	Rp14.752	538.20%	-0.21%	0.05%	0.29%
Pajak penghasilan terkait	Rp1.804	-Rp423	-Rp3.848	-Rp2.227	-123.45%	-Rp3.425	809.69%	0.04%	-0.01%	-0.06%
Pos yang tidak akan direklasifikasikan ke laba rugi										
Bagian rugi komprehensif lain entitas asosiasi, setelah pajak	-Rp74	-Rp105	Rp71	-Rp31	41.89%	Rp176	-167.62%	0.00%	0.00%	0.00%
Pengukuran kembali atas imbalan pascakerja	-Rp7.728	-Rp3.098	Rp1.646	Rp4.630	-59.91%	Rp4.744	-153.13%	-0.18%	-0.05%	0.03%
Pajak penghasilan terkait	Rp1.700	Rp682	-Rp362	-Rp1.018	-59.88%	-Rp1.044	-153.08%	0.04%	0.01%	-0.01%
<b>TOTAL PENGHASILAN KOMPREHENSIF LAIN - NETO SETELAH PAJAK</b>	<b>-Rp13.318</b>	<b>-Rp203</b>	<b>Rp15.000</b>	<b>Rp13.115</b>	<b>-98.48%</b>	<b>Rp15.203</b>	<b>-7489.16%</b>	<b>-0.32%</b>	<b>0.00%</b>	<b>0.25%</b>
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp486.830</b>	<b>Rp1.239.110</b>	<b>Rp1.295.861</b>	<b>Rp752.280</b>	<b>154.53%</b>	<b>Rp56.751</b>	<b>4.58%</b>	<b>11.58%</b>	<b>21.06%</b>	<b>21.44%</b>
LABA NETO TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp410.026	Rp1.077.222	Rp1.112.582	Rp667.196	162.72%	Rp35.360	3.28%	9.75%	18.31%	18.40%
Kepentingan nonpengendali	Rp90.122	Rp162.091	Rp168.279	Rp71.969	79.86%	Rp6.188	3.82%	2.14%	2.75%	2.78%
<b>TOTAL</b>	<b>Rp500.148</b>	<b>Rp1.239.313</b>	<b>Rp1.280.861</b>	<b>Rp739.165</b>	<b>147.79%</b>	<b>Rp41.548</b>	<b>3.35%</b>	<b>11.90%</b>	<b>21.06%</b>	<b>21.19%</b>
JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp396.875	Rp1.076.978	Rp1.127.191	Rp680.103	171.36%	Rp50.213	4.66%	9.44%	18.30%	18.65%
Kepentingan nonpengendali	Rp89.955	Rp162.132	Rp168.670	Rp72.177	80.24%	Rp6.538	4.03%	2.14%	2.76%	2.79%
<b>TOTAL</b>	<b>Rp486.830</b>	<b>Rp1.239.110</b>	<b>Rp1.295.861</b>	<b>Rp752.280</b>	<b>154.53%</b>	<b>Rp56.751</b>	<b>4.58%</b>	<b>11.58%</b>	<b>21.06%</b>	<b>21.44%</b>
LABA PER SAHAM DASAR	436	177	104	-259	-59.40%	-73	-41.24%	0.01%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.44	1.81	2.58
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	942.029.73	1.461.824.63	2.300.057.51
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.68	1.06	1.79
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	1.35	0.89	0.51
Debt to Asset	Total Utang / Total Aset*100%	0.58	0.46	0.33
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.27	0.39	0.34
NPM	Laba Bersih / Penjualan*100%	0.12	0.21	0.21
ROA	Laba Bersih / Total Aset*100%	0.10	0.21	0.18
ROE	Laba Bersih / Ekuitas *100%	0.23	0.40	0.28
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-10.05	-11.87	-13.14
Assets Turnover	Penjualan Bersih / Total Aset	0.83	0.98	0.84
AR Turnover	Penjualan bersih / Rata-rata Piutang	57.01	79.79	81.98
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	0.26	N/A	10.05
EPS		436	177	104
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	0.0033	N/A	0.00043
	P BV = Harga saham / BVPS	34.452.55	N/A	2.453.858.21

## Lampiran 62. Siantar Top Tbk(STTP)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Siantar Top Tbk(STTP)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp143.139.894.175	Rp207.073.828.584	Rp241.769.133.495	Rp63.933.934.389	44.67%	Rp34.695.304.931	16.76%	4.15%	5.28%	5.27%
Investasi jangka pendek	Rp574.690.000.000	Rp877.690.000.000	Rp1.415.930.000.000	Rp303.000.000.000	52.72%	Rp538.240.000.000	61.32%	16.66%	22.39%	30.84%
<b>Piutang usaha</b>										
Piutang usaha pihak ketiga	Rp141.282.908.965	Rp180.415.788.122	Rp187.542.243.295	Rp39.132.879.157	27.70%	Rp7.126.455.173	3.95%	4.10%	4.60%	4.09%
Piutang usaha pihak berelasi	Rp306.311.166.144	Rp295.565.013.714	Rp295.369.538.109	-Rp10.746.152.430	-3.51%	-Rp195.475.605	-0.07%	8.88%	7.54%	6.43%
<b>Piutang lainnya</b>										
Piutang lainnya pihak ketiga	Rp32.739.920.378	Rp44.538.093.800	Rp26.124.668.872	Rp11.798.173.422	36.04%	-Rp18.413.424.928	-41.34%	0.95%	1.14%	0.57%
Piutang lainnya pihak berelasi	Rp602.368.115	Rp602.190.453	Rp667.502.000	-Rp177.662	-0.03%	Rp65.309.547	10.85%	0.02%	0.02%	0.01%
Persediaan lancar lainnya	Rp291.378.253.517	Rp339.743.039.394	Rp395.533.790.407	Rp48.364.785.877	16.60%	Rp55.790.751.013	16.42%	8.45%	8.67%	8.62%
Biaya dibayar dimuka lancar	Rp1.714.167.567	Rp3.500.292.877	Rp2.628.052.434	Rp1.786.125.310	104.20%	-Rp872.240.443	-24.92%	0.05%	0.09%	0.06%
Uang muka lancar lainnya	Rp7.400.912.643	Rp30.719.761.278	Rp9.808.124.770	Rp23.318.848.635	315.08%	-Rp20.911.636.508	-68.07%	0.21%	0.78%	0.21%
Pajak dibayar dimuka lancar	Rp6.613.230.974	Rp6.996.110	Rp17.220.174	-Rp6.606.234.864	-99.89%	Rp10.224.064	146.14%	0.19%	0.00%	0.00%
<b>JUMLAH ASET LANCAR</b>	<b>Rp1.505.872.822.478</b>	<b>Rp1.979.855.004.312</b>	<b>Rp2.575.390.271.556</b>	<b>Rp473.982.181.834</b>	<b>31.48%</b>	<b>Rp595.535.267.244</b>	<b>30.08%</b>	<b>43.66%</b>	<b>50.52%</b>	<b>56.10%</b>
<b>Aset tidak lancar</b>										
Piutang tidak lancar lainnya pihak berelasi	Rp20.957.479.816	Rp22.150.536.943	Rp26.093.550.060	Rp1.193.057.127	5.69%	Rp3.943.013.117	17.80%	0.61%	0.57%	0.57%
Investasi pada entitas asosiasi	Rp40.000.000.000	Rp40.000.000.000	Rp40.000.000.000	Rp0	0.00%	Rp0	0.00%	1.16%	1.02%	0.87%
Uang muka tidak lancar lainnya	Rp233.806.611.816	Rp215.021.522.946	Rp216.989.018.841	-Rp18.785.088.870	-8.03%	Rp1.967.495.895	0.92%	6.78%	5.49%	4.73%
Aset pajak tangguhan	Rp355.064.957	Rp641.481.250	Rp530.250.250	Rp286.416.293	80.67%	-Rp111.231.000	-17.34%	0.01%	0.02%	0.01%
Properti investasi	Rp74.429.354.960	Rp79.929.406.037	Rp96.264.742.875	Rp5.500.051.077	7.39%	Rp16.335.336.838	20.44%	2.16%	2.04%	2.10%
Aset tetap	Rp1.538.988.540.784	Rp1.552.703.249.576	Rp1.585.273.559.920	Rp13.714.708.792	0.89%	Rp32.570.310.344	2.10%	44.62%	39.62%	34.53%
Beban tangguhan lainnya	Rp587.148.717	Rp335.513.552	Rp83.878.390	-Rp251.635.165	-42.86%	-Rp251.635.162	-75.00%	0.02%	0.01%	0.00%
Aset pengampunan pajak tidak lancar	Rp26.570.278.000	Rp26.570.278.000	Rp26.570.278.000	Rp0	0.00%	Rp0	0.00%	0.77%	0.68%	0.58%
Aset tidak lancar non-keuangan lainnya	Rp7.427.758.354	Rp2.036.691.132	Rp23.542.299.997	-Rp5.391.067.222	-72.58%	Rp21.505.608.865	1055.91%	0.22%	0.05%	0.51%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp1.943.122.237.404</b>	<b>Rp1.939.388.679.436</b>	<b>Rp2.015.347.578.333</b>	<b>-Rp3.733.557.968</b>	<b>-0.19%</b>	<b>Rp75.958.898.897</b>	<b>3.92%</b>	<b>56.34%</b>	<b>49.48%</b>	<b>43.90%</b>
<b>JUMLAH ASET</b>	<b>Rp3.448.995.059.882</b>	<b>Rp3.919.243.683.748</b>	<b>Rp4.590.737.849.889</b>	<b>Rp470.248.623.866</b>	<b>13.63%</b>	<b>Rp671.494.166.141</b>	<b>17.13%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang bank jangka pendek	Rp3.327.210.921	Rp10.999.428.515	Rp0	Rp7.672.217.594	230.59%	-Rp10.999.428.515	-100.00%	0.10%	0.28%	0.00%
Utang usaha pihak ketiga	Rp255.487.700.935	Rp307.376.074.920	Rp334.248.296.298	Rp51.888.373.985	20.31%	Rp26.872.221.378	8.74%	7.41%	7.84%	7.28%
<b>Utang lainnya</b>										
Utang lainnya pihak ketiga	Rp43.001.551.490	Rp46.197.785.626	Rp51.048.047.285	Rp3.196.234.136	7.43%	Rp4.850.261.659	10.50%	1.25%	1.18%	1.11%
Utang lainnya pihak berelasi	Rp107.500.000	Rp13.500.000	Rp13.078.372.810	-Rp94.000.000	-87.44%	Rp13.062.872.810	96762.02%	0.00%	0.00%	0.28%
Uang muka pelanggan jangka pendek pihak ketiga	Rp4.692.001.468	Rp0	Rp0	-Rp4.692.001.468	-100.00%	Rp0	0.00%	0.14%	0.00%	0.00%
Beban akrual jangka pendek	Rp47.550.710.885	Rp46.028.321.700	Rp54.672.501.258	-Rp1.522.389.185	-3.20%	Rp8.644.179.558	18.78%	1.38%	1.17%	1.19%
Utang pajak	Rp70.864.716.674	Rp55.010.748.385	Rp72.019.171.946	-Rp15.853.968.289	-22.37%	Rp17.008.423.561	30.92%	2.05%	1.40%	1.57%
Pendapatan diterima dimuka jangka pendek	Rp1.236.761.997	Rp9.746.295.269	Rp5.629.490.991	Rp8.509.533.272	688.05%	-Rp4.116.804.278	-42.24%	0.04%	0.25%	0.12%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas pinjaman lainnya	Rp199.863.049.179	Rp0	Rp0	-Rp199.863.049.179	-100.00%	Rp0	0.00%	5.79%	0.00%	0.00%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp626.131.203.549</b>	<b>Rp475.372.154.415</b>	<b>Rp530.693.880.588</b>	<b>-Rp150.759.049.134</b>	<b>-24.08%</b>	<b>Rp55.321.726.173</b>	<b>11.64%</b>	<b>18.15%</b>	<b>12.13%</b>	<b>11.56%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp30.987.149.902	Rp40.905.885.545	Rp34.055.871.428	Rp9.918.735.643	32.01%	-Rp6.850.014.117	-16.75%	0.90%	1.04%	0.74%
Uang jaminan jangka panjang	Rp2.619.849.411	Rp2.662.797.590	Rp2.725.155.163	Rp62.948.179	2.40%	Rp42.357.573	1.58%	0.06%	0.07%	0.06%
Kewajiban imbalan pasca kerja jangka panjang	Rp115.958.657.876	Rp99.434.223.669	Rp94.864.168.795	-Rp16.524.434.207	-14.25%	-Rp4.570.054.874	-4.60%	3.36%	2.54%	2.07%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp149.565.657.189</b>	<b>Rp143.022.906.804</b>	<b>Rp131.645.195.386</b>	<b>-Rp6.542.750.385</b>	<b>-4.37%</b>	<b>-Rp11.377.711.418</b>	<b>-7.96%</b>	<b>4.34%</b>	<b>3.65%</b>	<b>2.87%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp775.696.860.738</b>	<b>Rp618.395.061.219</b>	<b>Rp662.339.075.974</b>	<b>-Rp157.301.799.519</b>	<b>-20.28%</b>	<b>Rp43.944.014.755</b>	<b>7.11%</b>	<b>22.49%</b>	<b>15.78%</b>	<b>14.43%</b>
<b>Ekuitas</b>										
Saham biasa	Rp131.000.000.000	Rp131.000.000.000	Rp131.000.000.000	Rp0	0.00%	Rp0	0.00%	3.80%	3.34%	2.85%
Tambahan modal disetor	Rp1.347.146.100	Rp1.347.146.100	Rp1.347.146.100	Rp0	0.00%	Rp0	0.00%	0.04%	0.03%	0.03%
Komponen ekuitas lainnya	-Rp4.192.626.361	Rp5.709.030.161	Rp8.685.175.761	Rp9.901.656.522	-236.17%	Rp2.976.145.600	52.13%	-0.12%	0.15%	0.19%
Saldo laba yang belum ditentukan penggunaannya	Rp2.514.055.848.672	Rp3.131.561.870.573	Rp3.756.039.292.165	Rp617.506.021.901	24.56%	Rp624.477.421.592	19.94%	72.89%	79.90%	81.82%
Kepentingan non-pendondai	Rp31.087.830.733	Rp31.230.575.695	Rp31.327.159.889	Rp142.744.962	0.46%	Rp96.584.194	0.31%	0.90%	0.80%	0.68%
<b>TOTAL EKUITAS</b>	<b>Rp2.673.298.199.144</b>	<b>Rp3.300.848.622.529</b>	<b>Rp3.928.398.773.915</b>	<b>Rp627.550.423.385</b>	<b>23.47%</b>	<b>Rp627.550.151.386</b>	<b>19.01%</b>	<b>77.51%</b>	<b>84.22%</b>	<b>85.57%</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>	<b>Rp3.448.995.059.882</b>	<b>Rp3.919.243.683.748</b>	<b>Rp4.590.737.849.889</b>	<b>Rp470.248.623.866</b>	<b>13.63%</b>	<b>Rp671.494.166.141</b>	<b>17.13%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Siantar Top Tbk(STTP)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp3.846.300.254.825	Rp4.241.856.914.012	Rp4.931.553.771.470	Rp395.556.659.187	10.28%	Rp689.696.857.458	16.26%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp2.776.101.376.253	-Rp3.209.530.695.002	-Rp3.901.792.259.235	-Rp433.429.318.749	15.61%	-Rp692.261.564.233	21.57%	-72.18%	-75.66%	-79.12%
<b>LABA KOTOR</b>	<b>Rp1.070.198.878.572</b>	<b>Rp1.032.326.219.010</b>	<b>Rp1.029.761.512.235</b>	<b>-Rp37.872.659.562</b>	<b>-3.54%</b>	<b>-Rp2.564.706.775</b>	<b>-0.25%</b>	<b>27.82%</b>	<b>24.34%</b>	<b>20.88%</b>
Beban penjualan	-Rp180.762.094.952	-Rp291.008.823.486	-Rp318.394.958.407	-Rp110.246.728.534	60.99%	-Rp27.386.134.921	9.41%	-4.70%	-6.86%	-6.46%
Beban umum dan administrasi	-Rp140.809.830.176	-Rp112.574.328.675	-Rp129.235.813.596	-Rp28.235.501.501	-20.05%	-Rp16.661.484.921	14.80%	-3.66%	-2.65%	-2.62%
Beban keuangan	-Rp22.100.278.926	-Rp5.649.763.536	-Rp31.126.374	Rp16.450.515.390	-74.44%	Rp5.618.637.162	-99.45%	-0.57%	-0.13%	0.00%
Pendapatan lainnya	Rp76.783.759.688	Rp146.693.974.835	Rp201.350.579.998	Rp69.910.215.147	91.05%	Rp54.656.605.163	37.26%	2.00%	3.46%	4.08%
Beban lainnya	-Rp29.703.239.085	-Rp4.598.558.033	-Rp26.726.673.251	Rp25.104.681.052	-84.52%	-Rp22.128.115.218	481.20%	-0.77%	-0.11%	-0.54%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp803.310.434.206</b>	<b>Rp769.787.278.148</b>	<b>Rp783.450.193.856</b>	<b>-Rp33.523.156.058</b>	<b>-4.17%</b>	<b>Rp13.662.915.708</b>	<b>1.77%</b>	<b>20.89%</b>	<b>18.15%</b>	<b>15.89%</b>
Pendapatan (beban) pajak	-Rp144.978.315.572	-Rp147.614.953.252	-Rp132.199.514.819	-Rp2.636.637.680	1.82%	Rp15.415.438.433	-10.44%	-3.77%	-3.48%	-2.68%
<b>LABA NETO TAHUN BERJALAN</b>	<b>Rp658.332.116.634</b>	<b>Rp622.172.324.896</b>	<b>Rp651.250.679.037</b>	<b>-Rp36.159.793.738</b>	<b>-5.49%</b>	<b>Rp29.078.354.141</b>	<b>4.67%</b>	<b>17.12%</b>	<b>14.67%</b>	<b>13.21%</b>
PENGHASILAN KOMPREHENSIF LAIN										
POS-POS YANG TIDAK AKAN DIREKLASIFIKASI KE LABA RUGI										
Keuntungan (kerugian) aktuarial	-Rp14.768.409.157	Rp10.003.413.271	Rp12.778.848.028	Rp24.771.822.428	-167.74%	Rp2.775.434.757	27.74%	-0.38%	0.24%	0.26%
Pajak penghasilan terkait pos-pos yang tidak akan direklasifikasi ke laba rugi	Rp2.352.710.867	-Rp1.500.001.211	-Rp2.427.981.125	-Rp3.852.712.078	-163.76%	-Rp927.979.914	61.87%	0.06%	-0.04%	-0.05%
POS-POS YANG AKAN DIREKLASIFIKASI KE LABA RUGI										
Selisih kurs karena penjabaran laporan	Rp11.581.294.750	Rp1.792.621.104	-Rp9.454.770.902	-Rp9.788.673.646	-84.52%	-Rp11.247.392.006	-627.43%	0.30%	0.04%	-0.19%
Pajak penghasilan terkait pos-pos yang akan direklasifikasi ke laba rugi	-Rp2.547.884.845	-Rp394.376.642	Rp2.080.049.599	Rp2.153.508.203	-84.52%	Rp2.474.426.241	-627.43%	-0.07%	-0.01%	0.04%
<b>JUMLAH PENGHASILAN KOMPREHENSIF LAIN</b>	<b>-Rp3.382.288.385</b>	<b>Rp9.901.656.522</b>	<b>Rp2.976.145.600</b>	<b>Rp13.283.944.907</b>	<b>-392.75%</b>	<b>-Rp6.925.510.922</b>	<b>-69.94%</b>	<b>-0.09%</b>	<b>0.23%</b>	<b>0.06%</b>
<b>JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp654.949.830.249</b>	<b>Rp632.073.981.418</b>	<b>Rp654.226.824.637</b>	<b>-Rp22.875.848.831</b>	<b>-3.49%</b>	<b>Rp22.152.843.219</b>	<b>3.50%</b>	<b>17.03%</b>	<b>14.90%</b>	<b>13.27%</b>
Jumlah laba tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp628.562.854.883	Rp617.506.021.901	Rp624.477.421.592	-Rp11.056.832.982	-1.76%	Rp6.971.399.691	1.13%	16.34%	14.56%	12.66%
Keperentingan nonpengendali	Rp66.024.666	Rp67.744.962	Rp46.584.194	Rp1.720.296	2.61%	-Rp21.160.768	-31.24%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>Rp628.628.879.549</b>	<b>Rp617.573.766.863</b>	<b>Rp624.524.005.786</b>	<b>-Rp11.055.112.686</b>	<b>-1.76%</b>	<b>Rp6.950.238.923</b>	<b>1.13%</b>	<b>16.34%</b>	<b>14.56%</b>	<b>12.66%</b>
Jumlah penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada:										
Pemilik Entitas Induk	Rp628.562.854.883	Rp627.407.678.423	Rp627.453.567.192	-Rp1.155.176.460	-0.18%	Rp45.888.769	0.01%	16.34%	14.79%	12.72%
Keperentingan nonpengendali	Rp66.024.666	Rp67.744.962	Rp46.584.194	Rp1.720.296	2.61%	-Rp21.160.768	-31.24%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>Rp628.628.879.549</b>	<b>Rp627.475.423.385</b>	<b>Rp627.500.151.386</b>	<b>-Rp1.153.456.164</b>	<b>-0.18%</b>	<b>Rp24.728.001</b>	<b>0.00%</b>	<b>16.34%</b>	<b>14.79%</b>	<b>12.72%</b>
LABA PER SAHAM DASAR	479.82	471.38	476.70	-8.44	-1.76%	5.32	1.13%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.41	4.16	4.85
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	1.505.872.822.477.53	1.979.855.004.311.29	2.575.390.271.555.25
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.23	0.44	0.46
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.29	0.19	0.17
Debt to Asset	Total Utang / Total Aset*100%	0.22	0.16	0.14
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.28	0.24	0.21
NPM	Laba Bersih / Penjualan*100%	0.17	0.15	0.13
ROA	Laba Bersih / Total Aset*100%	0.19	0.16	0.14
ROE	Laba Bersih / Ekuitas *100%	0.25	0.19	0.17
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-8.11	-9.38	-11.40
Assets Turnover	Penjualan Bersih / Total Aset	1.12	1.08	1.07
AR Turnover	Penjualan bersih / Rata-rata Piutang	8.20	9.05	10.52
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	19.80	16.02	16.05
EPS		479.82	471.38	476.70
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	2040.69	2519.73	2998.78
	P BV = Harga saham / BVPS	4.66	3.00	2.55

Lampiran 63. PT Triputra Agro Persada Tbk(TAPG)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Triputra Agro Persada Tbk(TAPG)	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp1.489.961	Rp1.280.238	Rp1.957.773	-Rp209.723	-14.08%	Rp677.535	52.92%	12.09%	10.29%	13.48%
Investasi jangka pendek	Rp4.617	Rp26.773	Rp37.378	Rp22.156	479.88%	Rp10.605	39.61%	0.04%	0.22%	0.26%
Aset keuangan derivatif lancar	Rp81	Rp59.756	Rp121.265	Rp59.675	73672.84%	Rp61.509	102.93%	0.00%	0.48%	0.83%
Piutang usaha pihak ketiga	Rp120.009	Rp128	Rp35.623	-Rp119.881	-99.89%	Rp35.495	27730.47%	0.97%	0.00%	0.25%
Piutang lainnya										
Piutang lainnya pihak ketiga	Rp25.890	Rp10.859	Rp125.304	-Rp15.031	-58.06%	Rp114.445	1053.92%	0.21%	0.09%	0.86%
Piutang lainnya pihak berelasi	Rp0	Rp387	Rp291	Rp387	0.00%	-Rp96	-24.81%	0.00%	0.00%	0.00%
Persediaan lancar lainnya	Rp636.749	Rp673.274	Rp1.088.161	Rp36.525	5.74%	Rp414.887	61.62%	5.17%	5.41%	7.49%
Aset biologis lancar	Rp0	Rp327.735	Rp204.847	Rp327.735	0.00%	-Rp122.888	-37.50%	0.00%	2.63%	1.41%
Biaya dibayar dimuka lancar	Rp4.347	Rp2.004	Rp1.766	-Rp2.343	-53.90%	-Rp238	-11.88%	0.04%	0.02%	0.01%
Uang muka lancar lainnya	Rp3.618	Rp8.716	Rp7.767	Rp5.098	140.91%	-Rp949	-10.89%	0.03%	0.07%	0.05%
Pajak dibayar dimuka lancar	Rp60.115	Rp83.975	Rp99.022	Rp23.860	39.69%	Rp15.047	17.92%	0.49%	0.67%	0.68%
Aset non-keuangan lancar lainnya	Rp226.697	Rp0	Rp0	-Rp226.697	-100.00%	Rp0	0.00%	1.84%	0.00%	0.00%
<b>JUMLAH ASET LANCAR</b>	<b>Rp2.572.084</b>	<b>Rp2.473.845</b>	<b>Rp3.679.197</b>	<b>-Rp98.239</b>	<b>-3.82%</b>	<b>Rp1.205.352</b>	<b>48.72%</b>	<b>20.87%</b>	<b>19.88%</b>	<b>25.33%</b>
<b>Aset tidak lancar</b>										
Piutang tidak lancar lainnya pihak ketiga	Rp146.423	Rp141.622	Rp94.708	-Rp4.801	-3.28%	-Rp46.914	-33.13%	1.19%	1.14%	0.65%
Investasi pada entitas ventura bersama	Rp1.845.549	Rp2.048.895	Rp2.871.438	Rp203.346	11.02%	Rp822.543	40.15%	14.98%	16.46%	19.77%
Aset keuangan tidak lancar yang diukur pada nilai wajar melalui laba rugi	Rp0	Rp11.594	Rp74.475	Rp11.594	0.00%	Rp62.881	542.36%	0.00%	0.09%	0.51%
Aset keuangan derivatif tidak lancar	Rp0	Rp1.540	Rp0	Rp1.540	0.00%	-Rp1.540	-100.00%	0.00%	0.01%	0.00%
Aset pajak tangguhan	Rp392.549	Rp485.484	Rp310.248	Rp92.935	23.67%	-Rp175.236	-36.10%	3.19%	3.90%	2.14%
Tanaman perkebunan										
Tanaman perkebunan menghasilkan	Rp4.209.290	Rp4.057.869	Rp3.955.912	-Rp151.421	-3.60%	-Rp101.957	-2.51%	34.16%	32.60%	27.23%
Tanaman perkebunan belum menghasilkan	Rp368.565	Rp385.871	Rp361.873	Rp17.306	4.70%	-Rp23.998	-6.22%	2.99%	3.10%	2.49%
Properti investasi	Rp17.913	Rp15.441	Rp12.969	-Rp2.472	-13.80%	-Rp2.472	-16.01%	0.15%	0.12%	0.09%
Aset tetap	Rp2.624.392	Rp2.674.853	Rp2.974.927	Rp50.461	1.92%	Rp300.074	11.22%	21.30%	21.49%	20.48%
Klaim atas pengembalian pajak tidak lancar	Rp26.242	Rp25.383	Rp5.986	-Rp859	-3.27%	-Rp19.397	-76.42%	0.21%	0.20%	0.04%
Goodwill	Rp60.652	Rp60.652	Rp51.886	Rp0	0.00%	-Rp8.766	-14.45%	0.49%	0.49%	0.36%
Aset takberwujud selain goodwill	Rp21.648	Rp25.715	Rp24.472	Rp4.067	18.79%	-Rp1.243	-4.83%	0.18%	0.21%	0.17%
Aset tidak lancar non-keuangan lainnya	Rp38.663	Rp37.562	Rp108.033	-Rp1.101	-2.85%	Rp70.471	187.61%	0.31%	0.30%	0.74%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp9.751.886</b>	<b>Rp9.972.481</b>	<b>Rp10.846.927</b>	<b>Rp220.595</b>	<b>2.26%</b>	<b>Rp874.446</b>	<b>8.77%</b>	<b>79.13%</b>	<b>80.12%</b>	<b>74.67%</b>
<b>JUMLAH ASET</b>	<b>Rp12.323.970</b>	<b>Rp12.446.326</b>	<b>Rp14.526.124</b>	<b>Rp122.356</b>	<b>0.99%</b>	<b>Rp2.079.798</b>	<b>16.71%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang bank jangka pendek	Rp180.000	Rp0	Rp0	-Rp180.000	-100.00%	Rp0	0.00%	1.46%	0.00%	0.00%
Utang usaha										
Utang usaha pihak ketiga	Rp379.426	Rp263.389	Rp485.032	-Rp116.037	-30.58%	Rp221.643	84.15%	3.08%	2.12%	3.34%
Utang usaha pihak berelasi	Rp5.154	Rp3.928	Rp4.155	-Rp1.226	-23.79%	Rp227	5.78%	0.04%	0.03%	0.03%
Utang lainnya										
Utang lainnya pihak ketiga	Rp93.615	Rp141.659	Rp173.407	Rp48.044	51.32%	Rp31.748	22.41%	0.76%	1.14%	1.19%
Utang lainnya pihak berelasi	Rp952	Rp1.222	Rp771	Rp270	28.36%	-Rp451	-36.91%	0.01%	0.01%	0.01%
Uang muka pelanggan jangka pendek pihak ketiga	Rp138.724	Rp82.222	Rp186.977	-Rp56.502	-40.73%	Rp104.755	127.41%	1.13%	0.66%	1.29%
Beban akrual jangka pendek	Rp64.804	Rp48.793	Rp58.750	-Rp16.011	-24.71%	Rp9.957	20.41%	0.53%	0.39%	0.40%
Liabilitas imbalan pasca kerja jangka pendek	Rp155.218	Rp181.635	Rp200.939	Rp26.417	17.02%	Rp19.304	10.63%	1.26%	1.48%	1.38%
Utang pajak	Rp100.100	Rp197.076	Rp346.299	Rp96.976	96.88%	Rp149.223	75.72%	0.81%	1.58%	2.38%
Pendapatan ditangguhkan jangka pendek	Rp25.153	Rp0	Rp0	-Rp25.153	-100.00%	Rp0	0.00%	0.20%	0.00%	0.00%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun										
Utang bank	Rp657.247	Rp639.875	Rp633.377	-Rp17.372	-2.64%	-Rp6.498	-1.02%	5.33%	5.14%	4.36%
Sewa pembiayaan	Rp111.260	Rp44.666	Rp2.513	-Rp66.594	-59.85%	-Rp42.153	-94.37%	0.90%	0.36%	0.02%
Liabilitas keuangan derivatif jangka pendek	Rp1.979	Rp38	Rp1.594	-Rp1.941	-98.08%	Rp1.556	4094.74%	0.02%	0.00%	0.01%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp1.913.632</b>	<b>Rp1.604.503</b>	<b>Rp2.093.814</b>	<b>-Rp309.129</b>	<b>-16.15%</b>	<b>Rp489.311</b>	<b>30.50%</b>	<b>15.53%</b>	<b>12.89%</b>	<b>14.41%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas keuangan derivatif jangka panjang	Rp19.675	Rp158	Rp0	-Rp19.517	-99.20%	-Rp158	-100.00%	0.16%	0.00%	0.00%
Liabilitas pajak tangguhan	Rp6.366	Rp103.873	Rp44.901	Rp97.507	1531.68%	-Rp58.972	-56.77%	0.05%	0.83%	0.31%
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun										
Utang bank	Rp3.369.819	Rp2.657.476	Rp1.700.244	-Rp712.343	-21.14%	-Rp957.232	-36.02%	27.34%	21.35%	11.70%
Sewa pembiayaan	Rp46.894	Rp2.513	Rp0	-Rp44.381	-94.64%	-Rp2.513	-100.00%	0.38%	0.02%	0.00%
Kewajiban imbalan pasca kerja jangka panjang	Rp311.302	Rp281.792	Rp274.421	-Rp29.510	-9.48%	-Rp7.371	-2.62%	2.53%	2.26%	1.89%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp3.754.056</b>	<b>Rp3.045.812</b>	<b>Rp2.019.566</b>	<b>-Rp708.244</b>	<b>-18.87%</b>	<b>-Rp1.026.246</b>	<b>-33.89%</b>	<b>30.46%</b>	<b>24.47%</b>	<b>13.90%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp5.667.688</b>	<b>Rp4.650.315</b>	<b>Rp4.113.380</b>	<b>-Rp1.017.373</b>	<b>-17.95%</b>	<b>-Rp536.935</b>	<b>-11.55%</b>	<b>45.99%</b>	<b>37.36%</b>	<b>28.32%</b>
<b>Ekuitas</b>										
Saham biasa	Rp1.898.634	Rp1.985.254	Rp1.985.254	Rp86.620	4.56%	Rp0	0.00%	15.41%	15.95%	13.67%
Tambahan modal disetor	Rp3.261.608	Rp3.335.405	Rp3.335.405	Rp73.797	2.26%	Rp0	0.00%	26.47%	26.80%	22.96%
Komponen ekuitas lainnya	-Rp642.691	-Rp617.838	-Rp594.587	Rp24.853	-3.87%	Rp23.251	-3.76%	-5.21%	-4.96%	-4.09%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp0	Rp397.051	Rp397.051	Rp397.051	0.00%	Rp0	0.00%	0.00%	3.19%	2.73%
Belum ditentukan penggunaannya	Rp1.951.335	Rp2.413.348	Rp4.898.154	Rp462.013	23.68%	Rp2.484.806	102.96%	15.83%	19.39%	33.72%
Kepentingan non-pengendali	Rp187.396	Rp282.791	Rp391.467	Rp95.395	50.91%	Rp108.676	38.43%	1.52%	2.27%	2.69%
<b>JUMLAH EKUITAS</b>	<b>Rp6.656.282</b>	<b>Rp7.796.011</b>	<b>Rp10.412.744</b>	<b>Rp1.139.729</b>	<b>17.12%</b>	<b>Rp2.616.733</b>	<b>33.57%</b>	<b>54.01%</b>	<b>62.64%</b>	<b>71.68%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp12.323.970</b>	<b>Rp12.446.326</b>	<b>Rp14.526.124</b>	<b>Rp122.356</b>	<b>0.99%</b>	<b>Rp2.079.798</b>	<b>16.71%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Triputra Agro Persada Tbk(TAPG)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp5.265.785	Rp6.278.123	Rp9.345.641	Rp1.012.338	19.22%	Rp3.067.518	48.86%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp3.872.987	-Rp4.662.334	-Rp5.629.777	-Rp789.347	20.38%	-Rp967.443	20.75%	-73.55%	-74.26%	-60.24%
<b>LABA KOTOR</b>	<b>Rp1.392.798</b>	<b>Rp1.615.789</b>	<b>Rp3.715.864</b>	<b>Rp222.991</b>	<b>16.01%</b>	<b>Rp2.100.075</b>	<b>129.97%</b>	<b>26.45%</b>	<b>25.74%</b>	<b>39.76%</b>
Beban penjualan	-Rp193.937	-Rp168.204	-Rp284.032	Rp25.733	-13.27%	-Rp115.828	68.86%	-3.68%	-2.68%	-3.04%
Beban umum dan administrasi	-Rp301.774	-Rp361.294	-Rp400.921	-Rp59.520	19.72%	-Rp39.627	10.97%	-5.73%	-5.75%	-4.29%
Pendapatan keuangan	Rp49.477	Rp20.992	Rp69.469	-Rp28.485	-57.57%	Rp48.477	230.93%	0.94%	0.33%	0.74%
Beban keuangan	-Rp391.036	-Rp197.064	-Rp380.151	Rp193.972	-49.60%	-Rp183.087	92.91%	-7.43%	-3.14%	-4.07%
Bagian atas laba (rugi) entitas ventura bersama yang dicatat menggunakan metode ekuitas	Rp405.060	Rp348.668	Rp968.377	-Rp56.392	-13.92%	Rp619.709	177.74%	7.69%	5.55%	10.36%
Pendapatan lainnya	Rp86.197	Rp77.228	Rp152.601	-Rp8.969	-10.41%	Rp75.373	97.60%	1.64%	1.23%	1.63%
Beban lainnya	-Rp37.897	-Rp15.889	-Rp29.038	Rp22.008	-58.07%	-Rp13.149	82.76%	-0.72%	-0.25%	-0.31%
Keuntungan (kerugian) lainnya	Rp61.996	Rp101.038	-Rp122.888	Rp39.042	62.98%	-Rp223.926	-221.63%	1.18%	1.61%	-1.31%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp1.070.884</b>	<b>Rp1.421.264</b>	<b>Rp3.689.281</b>	<b>Rp350.380</b>	<b>32.72%</b>	<b>Rp2.268.017</b>	<b>159.58%</b>	<b>20.34%</b>	<b>22.64%</b>	<b>39.48%</b>
Pendapatan (beban) pajak	-Rp138.149	-Rp222.517	-Rp600.536	-Rp84.368	61.07%	-Rp378.019	169.88%	-2.62%	-3.54%	-6.43%
<b>LABA NETO TAHUN BERJALAN</b>	<b>Rp932.735</b>	<b>Rp1.198.747</b>	<b>Rp3.088.745</b>	<b>Rp266.012</b>	<b>28.52%</b>	<b>Rp1.889.998</b>	<b>157.66%</b>	<b>17.71%</b>	<b>19.09%</b>	<b>33.05%</b>
PENGHASILAN (RUGI) KOMPREHENSIF LAIN										
Pos yang akan direklasifikasi ke laba rugi:										
Bagian penghasilan komprehensif lain dari ventura bersama	-Rp2.891	Rp4.678	Rp4.166	Rp7.569	-261.81%	-Rp512	-10.94%	-0.05%	0.07%	0.04%
Pos yang tidak akan direklasifikasi ke laba rugi:										
Rugi pengukuran kembali atas liabilitas imbalan kerja	-Rp31.365	Rp27.338	Rp25.816	Rp58.703	-187.16%	-Rp1.522	-5.57%	-0.60%	0.44%	0.28%
Pajak penghasilan terkait	Rp6.900	-Rp6.014	-Rp5.680	-Rp12.914	-187.16%	Rp334	-5.55%	0.13%	-0.10%	-0.06%
<b>TOTAL PENGHASILAN KOMPREHENSIF LAIN - NETO SETELAH PAJAK</b>	<b>-Rp27.356</b>	<b>Rp26.002</b>	<b>Rp24.302</b>	<b>Rp53.358</b>	<b>-195.05%</b>	<b>-Rp1.700</b>	<b>-6.54%</b>	<b>-0.52%</b>	<b>0.41%</b>	<b>0.26%</b>
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp905.379</b>	<b>Rp1.224.749</b>	<b>Rp3.113.047</b>	<b>Rp319.370</b>	<b>35.27%</b>	<b>Rp1.888.298</b>	<b>154.18%</b>	<b>17.19%</b>	<b>19.51%</b>	<b>33.31%</b>
LABA NETO TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp911.068	Rp1.159.036	Rp2.981.120	Rp247.968	27.22%	Rp1.822.084	157.21%	17.30%	18.46%	31.90%
Kepentingan nonpengendali	Rp21.667	Rp39.711	Rp107.625	Rp18.044	83.28%	Rp67.914	171.02%	0.41%	0.63%	1.15%
<b>TOTAL</b>	<b>Rp932.735</b>	<b>Rp1.198.747</b>	<b>Rp3.088.745</b>	<b>Rp266.012</b>	<b>28.52%</b>	<b>Rp1.889.998</b>	<b>157.66%</b>	<b>17.71%</b>	<b>19.09%</b>	<b>33.05%</b>
JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp884.571	Rp1.183.889	Rp3.004.371	Rp299.318	33.84%	Rp1.820.482	153.77%	16.80%	18.86%	32.15%
Kepentingan nonpengendali	Rp20.808	Rp40.860	Rp108.676	Rp20.052	96.37%	Rp67.816	165.97%	0.40%	0.65%	1.16%
<b>TOTAL</b>	<b>Rp905.379</b>	<b>Rp1.224.749</b>	<b>Rp3.113.047</b>	<b>Rp319.370</b>	<b>35.27%</b>	<b>Rp1.888.298</b>	<b>154.18%</b>	<b>17.19%</b>	<b>19.51%</b>	<b>33.31%</b>
LABA PER SAHAM DASAR	48	59	150	11	22.92%	91	154.24%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.34	1.54	1.76
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	2.572.083.67	2.473.844.58	3.679.196.48
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.78	0.80	0.94
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.85	0.60	0.40
Debt to Asset	Total Utang / Total Aset*100%	0.46	0.37	0.28
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.26	0.26	0.40
NPM	Laba Bersih / Penjualan*100%	0.18	0.19	0.33
ROA	Laba Bersih / Total Aset*100%	0.08	0.10	0.21
ROE	Laba Bersih / Ekuitas *100%	0.14	0.15	0.30
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-4.84	-5.83	-7.04
Assets Turnover	Penjualan Bersih / Total Aset	0.43	0.50	0.64
AR Turnover	Penjualan bersih / Rata-rata Piutang	101.42	120.92	180.00
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	N/A	10.34	4.53
EPS		48	59	150
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	N/A	0.0004	0.0005
	P BV = Harga saham / BVPS	N/A	1.553.364.84	1.296.462.03

## Lampiran 64. Tigaraksa Satria Tbk(TGKA)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Tigaraksa Satria Tbk(TGKA)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp1.051.601.901.692	Rp325.744.522.495	Rp579.829.754.939	-Rp725.857.379.197	-69.02%	Rp254.085.232.444	78.00%	31.28%	9.57%	13.87%
Investasi jangka pendek	Rp65.240.035.403	Rp431.868.949.682	Rp491.781.842.844	Rp366.628.914.279	561.97%	Rp59.912.893.162	13.87%	1.94%	12.69%	11.76%
Piutang usaha pihak ketiga	Rp1.045.004.168.600	Rp1.176.001.750.071	Rp1.338.609.720.955	Rp130.997.581.471	12.54%	Rp162.607.970.884	13.83%	31.08%	34.55%	32.01%
<b>Piutang lainnya</b>										
Piutang lainnya pihak ketiga	Rp224.479.955.781	Rp202.326.305.056	Rp250.409.277.239	-Rp22.153.650.725	-9.87%	Rp48.082.972.183	23.77%	6.68%	5.94%	5.99%
Piutang lainnya pihak berelasi	Rp7.100.126.155	Rp3.343.428.974	Rp7.857.360.095	-Rp3.756.697.181	-52.91%	Rp4.513.931.121	135.01%	0.21%	0.10%	0.19%
Persediaan lancar lainnya	Rp643.852.616.236	Rp905.217.754.055	Rp1.010.532.628.845	Rp261.365.137.819	40.59%	Rp105.314.874.790	11.63%	19.15%	26.59%	24.17%
Biaya dibayar dimuka lancar	Rp18.306.047.577	Rp16.577.098.275	Rp16.575.777.945	-Rp1.728.949.302	-9.44%	-Rp1.320.330	-0.01%	0.54%	0.49%	0.40%
Pajak dibayar dimuka lancar	Rp11.531.799.401	Rp10.787.897.922	Rp20.930.327.923	-Rp743.901.479	-6.45%	Rp10.142.430.001	94.02%	0.34%	0.32%	0.50%
<b>JUMLAH ASET LANCAR</b>	<b>Rp3.067.116.650.845</b>	<b>Rp3.071.867.706.530</b>	<b>Rp3.716.526.690.785</b>	<b>Rp4.751.055.685</b>	<b>0.15%</b>	<b>Rp644.658.984.255</b>	<b>20.99%</b>	<b>91.23%</b>	<b>90.24%</b>	<b>88.87%</b>
<b>Aset tidak lancar</b>										
Piutang dari pihak berelasi	Rp44.886.027	Rp775.510.703	Rp578.132.653	Rp730.624.676	1627.73%	-Rp197.378.050	-25.45%	0.00%	0.02%	0.01%
Aset keuangan tidak lancar biaya perolehan diamortisasi	Rp0	Rp54.801.789.750	Rp69.327.085.696	Rp54.801.789.750	0.00%	Rp14.525.295.946	26.51%	0.00%	1.61%	1.66%
Aset pajak tangguhan	Rp12.941.978.216	Rp7.955.811.258	Rp26.352.280.136	-Rp4.986.166.958	-38.53%	Rp18.396.468.878	231.23%	0.38%	0.23%	0.63%
Aset tetap	Rp75.635.303.975	Rp78.301.596.511	Rp168.527.762.114	Rp2.666.292.536	3.53%	Rp90.226.165.603	115.23%	2.25%	2.30%	4.03%
Aset hak guna	Rp0	Rp59.561.145.034	Rp60.078.354.903	Rp59.561.145.034	0.00%	Rp517.209.869	0.87%	0.00%	1.75%	1.44%
Klaim atas pengembalian pajak tidak lancar	Rp618.239.729	Rp1.430.889.451	Rp6.798.785.172	Rp812.649.722	131.45%	Rp5.367.895.721	375.14%	0.02%	0.04%	0.16%
Aset imbalan pasca kerja	Rp117.208.164.167	Rp107.633.584.250	Rp112.635.548.172	-Rp9.574.579.917	-8.17%	Rp5.001.963.922	4.65%	3.49%	3.16%	2.69%
Goodwill	Rp955.204.487	Rp955.204.487	Rp6.275.946.799	Rp0	0.00%	Rp5.320.742.312	557.03%	0.03%	0.03%	0.15%
Aset takberwujud selain goodwill	Rp18.510.114.132	Rp14.675.451.937	Rp9.865.598.520	-Rp3.834.662.195	-20.72%	-Rp4.809.853.417	-32.77%	0.55%	0.43%	0.24%
Aset tidak lancar non-keuangan lainnya	Rp68.925.656.382	Rp6.002.317.579	Rp4.794.677.887	-Rp62.923.338.803	-91.29%	-Rp1.207.639.892	-20.12%	2.05%	0.18%	0.11%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp294.839.547.115</b>	<b>Rp332.093.300.960</b>	<b>Rp465.234.174.852</b>	<b>Rp37.253.753.845</b>	<b>12.64%</b>	<b>Rp133.140.870.892</b>	<b>40.09%</b>	<b>8.77%</b>	<b>9.76%</b>	<b>11.13%</b>
<b>JUMLAH ASET</b>	<b>Rp3.361.956.197.960</b>	<b>Rp3.403.961.007.490</b>	<b>Rp4.181.760.862.637</b>	<b>Rp42.004.809.530</b>	<b>1.25%</b>	<b>Rp777.799.855.147</b>	<b>22.85%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
<b>Utang usaha</b>										
Utang usaha pihak ketiga	Rp949.623.944.910	Rp943.686.773.759	Rp1.302.423.254.905	-Rp5.737.171.151	-0.60%	Rp358.536.481.146	37.99%	28.25%	27.73%	31.15%
Utang usaha pihak berelasi	Rp90.310.164.166	Rp103.620.813.790	Rp262.817.937.137	Rp13.310.649.624	14.74%	Rp159.197.123.347	153.63%	2.69%	3.04%	6.28%
Utang lainnya pihak ketiga	Rp77.194.862.861	Rp78.726.471.881	Rp84.355.151.250	Rp1.531.609.020	1.98%	Rp5.628.679.369	7.15%	2.30%	2.31%	2.02%
Beban akrual jangka pendek	Rp106.063.507.027	Rp47.986.227.949	Rp36.123.557.696	-Rp58.077.279.078	-54.76%	-Rp11.862.670.253	-24.72%	3.15%	1.41%	0.86%
Liabilitas imbalan pasca kerja jangka pendek	Rp68.760.954.946	Rp66.612.795.642	Rp52.171.160.059	-Rp148.159.304	-0.22%	-Rp14.441.635.583	-21.68%	1.99%	1.96%	1.25%
Utang pajak	Rp94.972.190.752	Rp57.166.161.574	Rp49.161.428.494	-Rp37.806.029.178	-39.81%	-Rp8.004.733.080	-14.00%	2.82%	1.68%	1.18%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	Rp21.365.715.848	Rp21.657.604.915	Rp19.853.475.177	Rp291.889.067	1.37%	-Rp1.804.129.738	-8.33%	0.64%	0.64%	0.47%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp1.406.291.340.510</b>	<b>Rp1.319.656.849.510</b>	<b>Rp1.806.905.964.718</b>	<b>-Rp86.634.491.000</b>	<b>-6.16%</b>	<b>Rp487.249.115.208</b>	<b>36.92%</b>	<b>41.83%</b>	<b>38.77%</b>	<b>43.21%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp0	Rp0	Rp2.809.122.545	Rp0	0.00%	Rp2.809.122.545	0.00%	0.00%	0.00%	0.07%
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	Rp30.007.531.985	Rp23.816.574.847	Rp31.376.551.341	-Rp6.190.957.138	-20.63%	Rp7.559.976.494	31.74%	0.89%	0.70%	0.75%
Uang jaminan jangka panjang	Rp212.280.679.711	Rp211.644.328.689	Rp209.126.162.576	-Rp636.351.022	-0.30%	-Rp2.518.166.113	-1.19%	6.31%	6.22%	5.00%
Kewajiban imbalan pasca kerja jangka panjang	Rp114.704.417.487	Rp88.252.499.267	Rp86.253.931.899	-Rp26.451.918.220	-23.06%	-Rp1.998.567.368	-2.26%	3.41%	2.59%	2.06%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp356.992.629.183</b>	<b>Rp323.713.402.803</b>	<b>Rp329.566.768.361</b>	<b>-Rp33.279.226.380</b>	<b>-9.32%</b>	<b>Rp5.852.365.558</b>	<b>1.81%</b>	<b>10.62%</b>	<b>9.51%</b>	<b>7.88%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp1.763.283.969.693</b>	<b>Rp1.643.370.252.313</b>	<b>Rp2.136.471.733.079</b>	<b>-Rp119.913.717.380</b>	<b>-6.80%</b>	<b>Rp493.101.480.766</b>	<b>30.01%</b>	<b>52.45%</b>	<b>48.28%</b>	<b>51.09%</b>
<b>Ekuitas</b>										
Saham biasa	Rp91.849.275.000	Rp91.849.275.000	Rp91.849.275.000	Rp0	0.00%	Rp0	0.00%	2.73%	2.70%	2.20%
Tambahan modal disetor	Rp9.056.550.000	Rp9.056.550.000	Rp9.056.550.000	Rp0	0.00%	Rp0	0.00%	0.27%	0.27%	0.22%
Komponen ekuitas lainnya	-Rp65.747.565.349	-Rp65.747.565.349	-Rp65.747.565.349	Rp0	0.00%	Rp0	0.00%	-1.96%	-1.93%	-1.57%
<b>Saldo laba (akumulasi kerugian)</b>										
Telah ditentukan penggunaannya	Rp18.369.855.000	Rp18.369.855.000	Rp18.369.855.000	Rp0	0.00%	Rp0	0.00%	0.55%	0.54%	0.44%
Belum ditentukan penggunaannya	Rp1.545.130.787.364	Rp1.707.036.551.835	Rp1.919.341.829.227	Rp161.905.764.471	10.48%	Rp212.305.277.392	12.44%	45.96%	50.15%	45.90%
Kepentingan non-pengendali	Rp13.326.252	Rp26.088.691	Rp27.419.185.680	Rp12.762.439	95.77%	Rp72.393.096.989	277488.42%	0.00%	0.00%	1.73%
<b>JUMLAH EKUITAS</b>	<b>Rp1.598.672.228.267</b>	<b>Rp1.760.590.755.177</b>	<b>Rp2.045.289.129.558</b>	<b>Rp161.918.526.910</b>	<b>10.13%</b>	<b>Rp284.698.734.381</b>	<b>16.17%</b>	<b>47.55%</b>	<b>51.72%</b>	<b>48.91%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp3.361.956.197.960</b>	<b>Rp3.403.961.007.490</b>	<b>Rp4.181.760.862.637</b>	<b>Rp42.004.809.530</b>	<b>1.25%</b>	<b>Rp777.799.855.147</b>	<b>22.85%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Tigaraksa Satria Tbk(TGKA)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp12.488.883.541.697	Rp11.926.149.980.019	Rp12.977.529.294.003	-Rp562.733.561.678	-4.51%	Rp1.051.379.313.984	8.82%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp10.806.684.751.704	-Rp10.410.532.187.393	-Rp11.567.909.794.351	Rp396.152.564.311	-3.67%	-Rp1.157.377.606.958	11.12%	-96.53%	-87.29%	-89.14%
<b>LABA KOTOR</b>	<b>Rp1.682.198.789.993</b>	<b>Rp1.515.617.792.626</b>	<b>Rp1.409.619.499.652</b>	<b>-Rp166.580.997.367</b>	<b>-9.90%</b>	<b>-Rp105.998.292.974</b>	<b>-6.99%</b>	<b>13.47%</b>	<b>12.71%</b>	<b>10.86%</b>
Beban penjualan	-Rp782.823.289.521	-Rp704.959.035.907	-Rp609.879.547.353	Rp77.864.253.614	-9.95%	Rp95.079.488.554	-13.49%	-6.27%	-5.91%	-4.70%
Beban umum dan administrasi	-Rp242.980.385.483	-Rp251.124.888.562	-Rp247.328.153.915	-Rp8.144.503.079	3.35%	Rp3.796.734.647	-1.51%	-1.95%	-2.11%	-1.91%
Pendapatan keuangan	Rp42.552.393.916	Rp0	Rp0	-Rp42.552.393.916	-100.00%	Rp0	0.00%	0.34%	0.00%	0.00%
Pendapatan bunga	Rp0	Rp19.695.662.806	Rp15.658.366.697	Rp19.695.662.806	0.00%	-Rp4.037.296.109	-20.50%	0.00%	0.17%	0.12%
Beban keuangan	-Rp5.019.094.568	-Rp4.969.544.137	-Rp4.730.772.665	Rp49.550.431	-0.99%	Rp238.771.472	-4.80%	-0.04%	-0.04%	-0.04%
Pendapatan (beban) pajak	Rp522.725.157	-Rp4.845.373.957	-Rp3.332.156.464	-Rp5.368.099.114	-1026.94%	Rp1.513.217.493	-31.23%	0.00%	-0.04%	-0.03%
Beban lainnya	-Rp69.166.375.998	Rp0	Rp0	Rp69.166.375.998	-100.00%	Rp0	0.00%	-0.55%	0.00%	0.00%
Keuntungan (kerugian) lainnya	Rp0	Rp38.756.628.282	Rp44.900.039.262	Rp38.756.628.282	0.00%	Rp6.143.410.980	15.85%	0.00%	0.32%	0.35%
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>Rp625.284.763.496</b>	<b>Rp608.171.241.151</b>	<b>Rp604.907.275.214</b>	<b>-Rp17.113.522.345</b>	<b>-2.74%</b>	<b>-Rp3.263.965.937</b>	<b>-0.54%</b>	<b>5.01%</b>	<b>5.10%</b>	<b>4.66%</b>
Pendapatan (beban) pajak	-Rp146.723.611.085	-Rp127.061.757.162	-Rp126.640.962.325	Rp19.661.853.923	-13.40%	Rp420.794.837	-0.33%	-1.17%	-1.07%	-0.98%
<b>LABA NETO TAHUN BERJALAN</b>	<b>Rp478.561.152.411</b>	<b>Rp481.109.483.989</b>	<b>Rp478.266.312.889</b>	<b>Rp2.548.331.578</b>	<b>0.53%</b>	<b>-Rp2.843.171.100</b>	<b>-0.59%</b>	<b>3.83%</b>	<b>4.03%</b>	<b>3.69%</b>
PENGHASILAN (RUGI) KOMPREHENSIF LAIN										
Pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali atas liabilitas imbalan kerja	-Rp8.681.255.000	Rp14.701.567.848	Rp6.687.215.027	Rp23.382.822.848	-269.35%	-Rp8.014.352.821	-54.51%	-0.07%	0.12%	0.05%
Pajak penghasilan terkait	Rp1.909.876.100	-Rp3.234.344.927	-Rp1.471.187.305	-Rp5.144.221.027	-269.35%	Rp1.763.157.622	-54.51%	0.02%	-0.03%	-0.01%
<b>PENGHASILAN KOMPREHENSIF LAIN - SETELAH PAJAK</b>	<b>-Rp6.771.378.900</b>	<b>Rp11.467.222.921</b>	<b>Rp5.216.027.722</b>	<b>Rp18.238.601.821</b>	<b>-269.35%</b>	<b>-Rp6.251.195.199</b>	<b>-54.51%</b>	<b>-0.05%</b>	<b>0.10%</b>	<b>0.04%</b>
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp471.789.773.511</b>	<b>Rp492.576.706.910</b>	<b>Rp483.482.340.611</b>	<b>Rp20.786.933.399</b>	<b>4.41%</b>	<b>-Rp9.094.366.299</b>	<b>-1.85%</b>	<b>3.78%</b>	<b>4.13%</b>	<b>3.73%</b>
LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp478.557.787.065	Rp481.097.539.768	Rp478.138.250.933	Rp2.539.752.703	0.53%	-Rp2.959.288.835	-0.62%	3.83%	4.03%	3.68%
Kepentingan nonpengendali	Rp3.365.346	Rp11.944.221	Rp28.061.956	Rp8.578.875	254.92%	Rp116.117.735	972.17%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>Rp478.561.152.411</b>	<b>Rp481.109.483.989</b>	<b>Rp478.266.312.889</b>	<b>Rp2.548.331.578</b>	<b>0.53%</b>	<b>-Rp2.843.171.100</b>	<b>-0.59%</b>	<b>3.83%</b>	<b>4.03%</b>	<b>3.69%</b>
JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp471.786.402.823	Rp492.563.154.471	Rp483.260.638.938	Rp20.776.751.648	4.40%	-Rp9.302.515.533	-1.89%	3.78%	4.13%	3.72%
Kepentingan nonpengendali	Rp3.370.688	Rp13.552.439	Rp221.701.673	Rp10.181.751	302.07%	Rp208.149.234	1535.88%	0.00%	0.00%	0.00%
<b>TOTAL</b>	<b>Rp471.789.773.511</b>	<b>Rp492.576.706.910</b>	<b>Rp483.482.340.611</b>	<b>Rp20.786.933.399</b>	<b>4.41%</b>	<b>-Rp9.094.366.299</b>	<b>-1.85%</b>	<b>3.78%</b>	<b>4.13%</b>	<b>3.73%</b>
LABA BERSIH PER SAHAM DASAR	521.03	523.79	520.6	2.76	0.53%	-3.19	-0.61%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN					
Rasio Keuangan	RUMUS	2020	2021	2022	
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.18	2.33	2.06	
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	3.067.116.650.844.54	3.071.867.706.529.31	3.716.526.690.784.44	
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.75	0.25	0.32	
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%	1.10	0.93	1.04	
Debt to Asset	Total Utang / Total Aset*100%	0.52	0.48	0.51	
<b>Profitabilitas</b>					
GPM	Laba Kotor / Penjualan bersih*100%	0.13	0.13	0.11	
NPM	Laba Bersih / Penjualan*100%	0.04	0.04	0.04	
ROA	Laba Bersih / Total Aset*100%	0.14	0.14	0.11	
ROE	Laba Bersih / Ekuitas *100%	0.30	0.27	0.23	
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-12.67	-12.20	-13.56	
Assets Turnover	Penjualan Bersih / Total Aset	3.71	3.50	3.10	
AR Turnover	Penjualan bersih / Rata-rata Piutang	10.53	10.05	10.94	
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)	13.96	13.36	13.64	
EPS		521.03	523.79	520.6	
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	1740.54	1916.83	2226.79	
	P BV = Harga saham / BVPS	4.18	3.65	3.19	

Lampiran 65. PT PLATINUM WAHAB NUSANTARA TB(TGUK)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT PLATINUM WAHAB NUSANTARA	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan Bank	Rp7.762.280.394	Rp11.989.903.544	Rp1.516.624.220	Rp4.227.623.150	54.46%	-Rp10.473.279.324	-87.35%	20.51%	23.41%	1.99%
Piutang Usaha - Bersih	Rp384.780.356	Rp505.856.327	Rp563.415.558	Rp121.075.971	31.47%	Rp57.559.231	11.38%	1.02%	0.99%	0.74%
Piutang Lain-lain	Rp2.583.322	Rp1.144.998	Rp4.058.319	-Rp1.438.324	-55.68%	Rp2.913.321	254.44%	0.01%	0.00%	0.01%
Persediaan	Rp2.435.540.999	Rp2.175.419.688	Rp3.162.711.342	-Rp260.121.311	-10.68%	Rp987.291.654	45.38%	6.44%	4.25%	4.15%
Uang Muka	Rp243.817.391	Rp411.037.900	Rp339.780.242	Rp167.220.509	68.58%	-Rp71.257.658	-17.34%	0.64%	0.80%	0.45%
Aset Lancar Lainnya	Rp0	Rp0	Rp2.437.630.500	Rp0	0.00%	Rp2.437.630.500	0.00%	0.00%	0.00%	3.20%
<b>JUMLAH ASET LANCAR</b>	<b>Rp10.829.002.462</b>	<b>Rp15.083.362.457</b>	<b>Rp8.024.220.181</b>	<b>Rp4.254.359.995</b>	<b>39.29%</b>	<b>-Rp7.059.142.276</b>	<b>-46.80%</b>	<b>28.61%</b>	<b>29.45%</b>	<b>10.54%</b>
<b>Aset Tidak Lancar</b>										
Aset Tetap - Bersih	Rp20.858.275.201	Rp27.368.089.790	Rp53.930.463.513	Rp6.509.814.589	31.21%	Rp26.562.373.723	97.06%	55.11%	53.44%	70.81%
Aset Hak-Guna - Bersih	Rp2.393.465.792	Rp5.017.404.833	Rp10.190.321.349	Rp2.623.939.041	109.63%	Rp5.172.916.516	103.10%	6.32%	9.80%	13.38%
Aset Tak Berwujud - Bersih	Rp3.767.590.578	Rp3.740.261.991	Rp4.018.239.279	-Rp27.328.587	-0.73%	Rp277.977.288	7.43%	9.95%	7.30%	5.28%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp27.019.331.571</b>	<b>Rp36.125.756.614</b>	<b>Rp68.139.024.141</b>	<b>Rp9.106.425.043</b>	<b>33.70%</b>	<b>Rp32.013.267.527</b>	<b>88.62%</b>	<b>71.39%</b>	<b>70.55%</b>	<b>89.46%</b>
<b>JUMLAH ASET</b>	<b>Rp37.848.334.033</b>	<b>Rp51.209.119.071</b>	<b>Rp76.163.244.322</b>	<b>Rp13.360.785.038</b>	<b>35.30%</b>	<b>Rp24.954.125.251</b>	<b>48.73%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Liabilitas dan Ekuitas</b>										
<b>Liabilitas Jangka Pendek</b>										
Utang Usaha	Rp2.160.506.692	Rp1.459.641.631	Rp3.267.025.689	-Rp700.865.061	-32.44%	Rp1.807.384.058	123.82%	5.71%	2.85%	4.29%
Utang Lain-Lain	Rp22.854.122.433	Rp27.524.835.835	Rp0	Rp4.670.713.402	20.44%	-Rp27.524.835.835	-100.00%	60.38%	53.75%	0.00%
Biaya Yang Masih Harus Dibayar	Rp821.699.111	Rp545.181.342	Rp1.214.316.810	-Rp276.517.769	-33.65%	Rp669.135.468	122.74%	2.17%	1.06%	1.59%
Pendapatan Diterima Dimuka	Rp2.002.466.667	Rp240.000.000	Rp0	-Rp1.762.466.667	-88.01%	-Rp240.000.000	-100.00%	5.29%	0.47%	0.00%
Utang Pajak	Rp2.942.095.086	Rp5.839.629.129	Rp9.486.184.520	Rp2.897.534.043	98.49%	Rp3.646.555.391	62.44%	7.77%	11.40%	12.46%
Liabilitas Sewa	Rp0	Rp0	Rp1.820.071.750	Rp0	0.00%	Rp1.820.071.750	0.00%	0.00%	0.00%	2.39%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp30.780.889.999</b>	<b>Rp35.609.287.937</b>	<b>Rp15.787.598.769</b>	<b>Rp4.828.397.948</b>	<b>15.69%</b>	<b>-Rp19.821.689.168</b>	<b>-55.66%</b>	<b>81.33%</b>	<b>69.54%</b>	<b>20.73%</b>
<b>Liabilitas Jangka Panjang</b>										
Liabilitas pajak tangguhan	Rp384.309.346	Rp263.877.381	Rp716.718.860	-Rp120.431.965	-31.34%	Rp452.841.479	171.61%	1.02%	0.52%	0.94%
Liabilitas Imbalan Kerja Jangka Panjang	Rp21.559.915	Rp35.575.228	Rp380.901.712	Rp14.015.313	65.01%	Rp345.326.484	970.69%	0.06%	0.07%	0.50%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp405.869.261</b>	<b>Rp299.452.609</b>	<b>Rp1.097.620.572</b>	<b>-Rp106.416.652</b>	<b>-26.22%</b>	<b>Rp798.167.963</b>	<b>266.54%</b>	<b>1.07%</b>	<b>0.58%</b>	<b>1.44%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp31.186.759.250</b>	<b>Rp35.908.740.546</b>	<b>Rp16.885.219.341</b>	<b>Rp4.721.981.296</b>	<b>15.14%</b>	<b>-Rp19.023.521.205</b>	<b>-52.98%</b>	<b>82.40%</b>	<b>70.12%</b>	<b>22.17%</b>
<b>Ekuitas</b>										
Modal Saham	Rp300.000.000	Rp300.000.000	Rp400.000.000	Rp0	0.00%	Rp39.700.000.000	13233.33%	0.79%	0.59%	52.52%
Tambahan modal disetor	Rp0	Rp1.247.470	Rp3.417.975	Rp1.247.470	0.00%	Rp2.170.505	173.99%	0.00%	0.00%	0.00%
<b>Saldo Laba</b>										
Telah ditentukan penggunaannya	Rp0	Rp0	Rp316.330.000	Rp0	0.00%	Rp316.330.000	0.00%	0.00%	0.00%	0.42%
Belum ditentukan penggunaannya	Rp6.661.574.783	Rp14.999.131.055	Rp18.958.277.006	Rp8.637.556.272	135.78%	Rp3.959.145.951	26.40%	16.81%	29.29%	24.89%
<b>JUMLAH EKUITAS</b>	<b>Rp6.661.574.783</b>	<b>Rp15.300.378.525</b>	<b>Rp59.278.024.981</b>	<b>Rp8.638.803.742</b>	<b>129.68%</b>	<b>Rp43.977.646.456</b>	<b>287.43%</b>	<b>17.60%</b>	<b>29.88%</b>	<b>77.83%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp37.848.334.033</b>	<b>Rp51.209.119.071</b>	<b>Rp76.163.244.322</b>	<b>Rp13.360.785.038</b>	<b>35.30%</b>	<b>Rp24.954.125.251</b>	<b>48.73%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT PLATINUM WAHAB NUSANTARA	ANALISIS KOMPARATIF						ANALISIS COMMON SIZE			
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp84.987.068.261	Rp111.215.316.633	Rp128.305.264.796	Rp26.228.248.372	30.86%	Rp17.089.948.163	15.37%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp39.340.491.266	-Rp49.645.667.413	-Rp50.283.790.777	-Rp10.305.176.147	26.19%	-Rp638.123.364	1.29%	-46.29%	-44.64%	-39.19%
<b>LABA KOTOR</b>	<b>Rp45.646.576.995</b>	<b>Rp61.569.649.220</b>	<b>Rp78.021.474.019</b>	<b>Rp15.923.072.225</b>	<b>34.88%</b>	<b>Rp16.451.824.799</b>	<b>26.72%</b>	<b>53.71%</b>	<b>55.36%</b>	<b>60.81%</b>
Beban Usaha	-Rp39.407.807.045	-Rp50.820.468.291	-Rp61.850.624.317	-Rp11.412.661.246	28.96%	-Rp11.030.156.026	21.70%	-46.37%	-45.70%	-48.21%
Laba Usaha	Rp6.238.769.950	Rp10.749.180.929	Rp16.170.849.702	Rp4.510.410.979	72.30%	Rp5.421.668.773	50.44%	7.34%	9.67%	12.60%
Pendapatan (Beban) Lain-lain :										
- Pendapatan Bunga	Rp83.549.658	Rp159.533.977	Rp66.223.834	Rp75.984.319	90.95%	-Rp93.310.143	-58.49%	0.10%	0.14%	0.05%
- Beban Administrasi Bank	-Rp18.530.267	-Rp28.710.424	-Rp41.667.779	-Rp10.180.157	54.94%	-Rp12.957.355	45.13%	-0.02%	-0.03%	-0.03%
- Beban Bunga Liabilitas Sewa	-Rp19.814.831	-Rp74.071.916	-Rp113.435.002	-Rp54.257.085	273.82%	-Rp39.363.086	53.14%	-0.02%	-0.07%	-0.09%
<b>Laba Sebelum (Beban) Pajak - Penghasilan</b>	<b>Rp12.522.744.460</b>	<b>Rp21.555.113.495</b>	<b>Rp32.252.820.457</b>	<b>Rp9.032.369.035</b>	<b>72.13%</b>	<b>Rp10.697.706.962</b>	<b>49.63%</b>	<b>14.73%</b>	<b>19.38%</b>	<b>25.14%</b>
- Pajak Kini	-Rp1.127.299.314	-Rp2.289.160.109	-Rp2.987.265.519	-Rp1.161.860.795	103.07%	-Rp698.105.410	30.50%	-1.33%	-2.06%	-2.33%
- Pajak Tangguhan	-Rp384.309.346	Rp120.783.815	-Rp452.229.285	Rp505.093.161	-131.43%	-Rp573.013.100	-474.41%	-0.45%	0.11%	-0.35%
<b>LABA TAHUN BERJALAN</b>	<b>Rp11.011.135.800</b>	<b>Rp19.386.737.201</b>	<b>Rp28.813.325.653</b>	<b>Rp8.375.601.401</b>	<b>76.06%</b>	<b>Rp9.426.588.452</b>	<b>48.62%</b>	<b>12.96%</b>	<b>17.43%</b>	<b>22.46%</b>
Pos Yang Tidak Akan Direklasifikasi Ke Laba Rugi :										
Pascakerja	Rp0	Rp1.247.470	Rp2.170.505	Rp1.247.470	0.00%	Rp923.035	73.99%	0.00%	0.00%	0.00%
<b>Laba Komprehensif Tahun Berjalan</b>	<b>Rp11.011.135.800</b>	<b>Rp19.387.984.671</b>	<b>Rp28.815.496.158</b>	<b>Rp8.376.848.871</b>	<b>76.08%</b>	<b>Rp9.427.511.487</b>	<b>48.63%</b>	<b>12.96%</b>	<b>17.43%</b>	<b>22.46%</b>
Laba Tahun Berjalan Yang Dapat Diatribusikan Kepada :										
Pemilik Entitas Induk	Rp4.772.365.850	Rp8.637.556.272	Rp12.642.475.951	Rp3.865.190.422	80.99%	Rp4.004.919.679	46.37%	5.62%	7.77%	9.85%
Laba Komprehensif Tahun Berjalan Yang Dapat Diatribusikan Kepada :										
Pemilik Entitas Induk	Rp4.772.365.850	Rp8.638.803.742	Rp12.644.646.456	Rp3.866.437.892	81.02%	Rp4.005.842.714	46.37%	5.62%	7.77%	9.86%
Laba Per Saham - Dasar	8.81	15.95	21.51	7.14	81.04%	5.56	34.86%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.35	0.42	0.51
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	10.829.002.461.92	15.083.362.456.94	8.024.220.180.80
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.25	0.34	0.10
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	4.68	2.35	0.28
Debt to Asset	Total Utang / Total Aset*100%	0.82	0.70	0.22
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.54	0.55	0.61
NPM	Laba Bersih / Penjualan*100%	0.13	0.17	0.22
ROA	Laba Bersih / Total Aset*100%	0.29	0.38	0.38
ROE	Laba Bersih / Ekuitas *100%	1.65	1.27	0.49
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-15.18	-19.16	-19.41
Assets Turnover	Penjualan Bersih / Total Aset	2.25	2.17	1.68
AR Turnover	Penjualan bersih / Rata-rata Piutang	175.35	229.46	264.72
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	N/A		
EPS				
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar P BV = Harga saham / BVPS			

Lampiran 66. PT Ultrajaya Milk Industry & Trading Company Tbk(ULTJ)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Ultrajaya Milk Industry & Trading Company Tbk(ULTJ)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp1.649.669	Rp1.598.901	Rp1.248.642	-Rp50.768	-3.08%	-Rp350.259	-21.91%	18.84%	21.59%	16.93%
Aset keuangan lancar yang diukur pada nilai wajar melalui laba rugi	Rp2.346.825	Rp1.838.524	Rp828.403	-Rp508.301	-21.66%	-Rp1.010.121	-54.94%	26.81%	24.82%	11.23%
Piutang usaha pihak ketiga	Rp563.444	Rp626.006	Rp617.192	Rp62.562	11.10%	-Rp8.814	-1.41%	6.44%	8.45%	8.37%
Piutang lainnya										
Piutang lainnya pihak ketiga	Rp50.794	Rp26.119	Rp42.817	-Rp24.675	-48.58%	Rp16.698	63.93%	0.58%	0.35%	0.58%
Piutang lainnya pihak berelasi	Rp42.006	Rp34.827	Rp26.518	-Rp7.179	-17.09%	-Rp8.309	-23.86%	0.48%	0.47%	0.36%
Persediaan lancar lainnya										
Biaya dibayar dimuka lancar	Rp2.164	Rp4.329	Rp5.135	Rp2.165	100.05%	Rp806	18.62%	0.02%	0.06%	0.07%
Uang muka lancar lainnya	Rp13.880	Rp34.132	Rp137.159	Rp20.252	145.91%	Rp103.027	301.85%	0.16%	0.46%	1.86%
Pajak dibayar dimuka lancar	Rp0	Rp0	Rp75.163	Rp0	0.00%	Rp75.163	0.00%	0.00%	0.00%	1.02%
<b>JUMLAH ASET LANCAR</b>	<b>Rp5.593.421</b>	<b>Rp4.844.821</b>	<b>Rp4.618.390</b>	<b>-Rp748.600</b>	<b>-13.38%</b>	<b>-Rp226.431</b>	<b>-4.67%</b>	<b>63.89%</b>	<b>65.41%</b>	<b>62.61%</b>
<b>Aset tidak lancar</b>										
Investasi pada entitas asosiasi	Rp135.624	Rp120.289	Rp100.128	-Rp15.335	-11.31%	-Rp20.161	-16.76%	1.55%	1.62%	1.36%
Aset keuangan tidak lancar lainnya	Rp1.562	Rp2.394	Rp1.532	Rp832	53.27%	-Rp862	-36.01%	0.02%	0.03%	0.02%
Aset pajak tangguhan	Rp11.992	Rp14.039	Rp13.267	Rp2.047	17.07%	-Rp772	-5.50%	0.14%	0.19%	0.18%
Hewan ternak produksi	Rp162.181	Rp160.796	Rp180.891	-Rp1.385	-0.85%	Rp20.095	12.50%	1.85%	2.17%	2.45%
Aset tetap	Rp1.715.401	Rp2.165.353	Rp2.260.183	Rp449.952	26.23%	Rp94.830	4.38%	19.60%	29.23%	30.64%
Aset hak guna	Rp0	Rp27.851	Rp12.283	Rp27.851	0.00%	-Rp15.568	-55.90%	0.00%	0.38%	0.17%
Aset takberwujud selain goodwill										
	Rp5.649	Rp4.092	Rp2.885	-Rp1.557	-27.56%	-Rp1.207	-29.50%	0.06%	0.06%	0.04%
Aset tidak lancar non-keuangan lainnya	Rp1.128.286	Rp67.221	Rp186.816	-Rp1.061.065	-94.04%	Rp119.595	177.91%	12.89%	0.91%	2.53%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp3.160.695</b>	<b>Rp2.562.035</b>	<b>Rp2.757.985</b>	<b>-Rp598.660</b>	<b>-18.94%</b>	<b>Rp195.950</b>	<b>7.65%</b>	<b>36.11%</b>	<b>34.59%</b>	<b>37.39%</b>
<b>JUMLAH ASET</b>	<b>Rp8.754.116</b>	<b>Rp7.406.856</b>	<b>Rp7.376.375</b>	<b>-Rp1.347.260</b>	<b>-15.39%</b>	<b>-Rp30.481</b>	<b>-0.41%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang bank jangka pendek	Rp2.236	Rp1.339	Rp1.449	-Rp897	-40.12%	Rp110	8.22%	0.03%	0.02%	0.02%
Utang usaha pihak ketiga	Rp370.306	Rp393.174	Rp625.235	Rp22.868	6.18%	Rp232.061	59.02%	4.23%	5.31%	8.48%
Utang dividen	Rp66.410	Rp1.478	Rp22.945	-Rp64.932	-97.77%	Rp21.467	1452.44%	0.76%	0.02%	0.31%
Beban akrual jangka pendek	Rp280.262	Rp164.708	Rp162.734	-Rp115.554	-41.23%	-Rp1.974	-1.20%	3.20%	2.22%	2.21%
Utang pajak	Rp90.614	Rp84.140	Rp39.078	-Rp6.474	-7.14%	-Rp45.062	-53.56%	1.04%	1.14%	0.53%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	Rp17.609	Rp16.380	Rp7.138	-Rp1.229	-6.98%	-Rp9.242	-56.42%	0.20%	0.22%	0.10%
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas pinjaman lainnya	Rp1.499.902	Rp895.320	Rp598.319	-Rp604.582	-40.31%	-Rp297.001	-33.17%	17.13%	12.09%	8.11%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp2.327.339</b>	<b>Rp1.556.539</b>	<b>Rp1.456.898</b>	<b>-Rp770.800</b>	<b>-33.12%</b>	<b>-Rp99.641</b>	<b>-6.40%</b>	<b>26.59%</b>	<b>21.01%</b>	<b>19.75%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp11.492	Rp0	Rp648	-Rp11.492	-100.00%	Rp648	0.00%	0.13%	0.00%	0.01%
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	Rp26.790	Rp10.406	Rp3.918	-Rp16.384	-61.16%	-Rp6.488	-62.35%	0.31%	0.14%	0.05%
Kewajiban imbalan pasca kerja jangka panjang	Rp113.119	Rp103.466	Rp92.232	-Rp9.653	-8.53%	-Rp11.234	-10.86%	1.29%	1.40%	1.25%
Liabilitas keuangan jangka panjang lainnya	Rp1.493.639	Rp598.319	Rp0	-Rp895.320	-59.94%	-Rp598.319	-100.00%	17.06%	8.08%	0.00%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp1.645.040</b>	<b>Rp712.191</b>	<b>Rp96.798</b>	<b>-Rp932.849</b>	<b>-56.71%</b>	<b>-Rp615.393</b>	<b>-86.41%</b>	<b>18.79%</b>	<b>9.62%</b>	<b>1.31%</b>

<b>JUMLAH LIABILITAS</b>	<b>Rp3.972.379</b>	<b>Rp2.268.730</b>	<b>Rp1.553.696</b>	<b>-Rp1.703.649</b>	<b>-42.89%</b>	<b>-Rp715.034</b>	<b>-31.52%</b>	<b>45.38%</b>	<b>30.63%</b>	<b>21.06%</b>
<b>Ekuitas</b>										
Saham biasa	Rp577.676	Rp577.676	Rp577.676	Rp0	0.00%	Rp0	0.00%	6.60%	7.80%	7.83%
Tambahan modal disetor	Rp51.251	Rp51.251	Rp51.251	Rp0	0.00%	Rp0	0.00%	0.59%	0.69%	0.69%
Saham tresuri	-Rp1.854.411	-Rp1.854.411	-Rp1.854.411	Rp0	0.00%	Rp0	0.00%	-21.18%	-25.04%	-25.14%
Cadangan perubahan nilai wajar aset keuangan tersedia untuk dijual	Rp38.511	Rp1.757	-Rp8.033	-Rp36.754	-95.44%	-Rp9.790	-557.20%	0.44%	0.02%	-0.11%
Cadangan pengukuran kembali program imbalan pasti	-Rp35.056	-Rp24.823	-Rp24.366	Rp10.233	-29.19%	Rp457	-1.84%	-0.40%	-0.34%	-0.33%
Cadangan lainnya	Rp84	Rp58	Rp118	-Rp26	-30.95%	Rp60	103.45%	0.00%	0.00%	0.00%
Saldo laba (akumulasi kerugian)										
Telah ditentukan penggunaannya	Rp135.100	Rp135.100	Rp135.100	Rp0	0.00%	Rp0	0.00%	1.54%	1.82%	1.83%
Belum ditentukan penggunaannya	Rp5.772.749	Rp6.160.568	Rp6.861.400	Rp387.819	6.72%	Rp700.832	11.38%	65.94%	83.17%	93.02%
Kepentingan non-pengendali	Rp95.833	Rp90.950	Rp83.944	-Rp4.883	-5.10%	-Rp7.006	-7.70%	1.09%	1.23%	1.14%
<b>JUMLAH EKUITAS</b>	<b>Rp4.781.737</b>	<b>Rp5.138.126</b>	<b>Rp5.822.679</b>	<b>Rp356.389</b>	<b>7.45%</b>	<b>Rp684.553</b>	<b>13.32%</b>	<b>54.62%</b>	<b>69.37%</b>	<b>78.94%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp8.754.116</b>	<b>Rp7.406.856</b>	<b>Rp7.376.375</b>	<b>-Rp1.347.260</b>	<b>-15.39%</b>	<b>-Rp30.481</b>	<b>-0.41%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI PT Ultrajaya Milk Industry & Trading Company Tbk(ULTJ)	ANALISIS KOMPARATIF								ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022	
				Rp	%	Rp	%				
PENDAPATAN BERSIH	Rp5.967.362	Rp6.616.642	Rp7.656.252	Rp649.280	10.88%	Rp1.039.610	15.71%	100.00%	100.00%	100.00%	
BEBAN POKOK PENDAPATAN	-Rp3.738.835	-Rp4.241.696	-Rp5.199.164	-Rp502.861	13.45%	-Rp957.468	22.57%	-62.65%	-64.11%	-67.91%	
<b>LABA KOTOR</b>	<b>Rp2.228.527</b>	<b>Rp2.374.946</b>	<b>Rp2.457.088</b>	<b>Rp146.419</b>	<b>6.57%</b>	<b>Rp82.142</b>	<b>3.46%</b>	<b>37.35%</b>	<b>35.89%</b>	<b>32.09%</b>	
Beban penjualan	-Rp773.759	-Rp748.823	-Rp961.407	Rp24.936	-3.22%	-Rp212.584	28.39%	-12.97%	-11.32%	-12.56%	
Beban umum dan administrasi	-Rp231.175	-Rp209.888	-Rp224.184	Rp21.287	-9.21%	-Rp14.296	6.81%	-3.87%	-3.17%	-2.93%	
Pendapatan keuangan	Rp80.239	Rp155.884	Rp127.283	Rp75.645	94.27%	-Rp28.601	-18.35%	1.34%	2.36%	1.66%	
Beban keuangan	-Rp33.630	-Rp235.275	-Rp120.978	-Rp201.645	599.60%	Rp114.297	-48.58%	-0.56%	-3.56%	-1.58%	
Keuntungan (kerugian) selisih kurs mata uang asing	Rp60.744	Rp17.777	Rp98.951	-Rp42.967	-70.73%	Rp81.174	456.62%	1.02%	0.27%	1.29%	
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	Rp10.703	-Rp7.363	-Rp20.852	-Rp18.066	-168.79%	-Rp13.489	183.20%	0.18%	-0.11%	-0.27%	
Bagian atas laba (rugi) entitas ventura bersama yang dicatat menggunakan metode ekuitas	-Rp56	Rp728	Rp691	Rp784	-1400.00%	-Rp37	-5.08%	0.00%	0.01%	0.01%	
Pendapatan lainnya	Rp117.080	Rp241.768	Rp47.565	Rp124.688	106.50%	-Rp194.203	-80.33%	1.96%	3.65%	0.62%	
Beban lainnya	-Rp19.634	-Rp17.093	-Rp106.224	Rp2.541	-12.94%	-Rp89.131	521.45%	-0.33%	-0.26%	-1.39%	
Keuntungan (kerugian) lainnya	-Rp17.522	-Rp30.729	-Rp8.935	-Rp13.207	75.37%	Rp21.794	-70.92%	-0.29%	-0.46%	-0.12%	
<b>Laba Sebelum (Beban) Pajak - Penghasilan</b>	<b>Rp1.421.517</b>	<b>Rp1.541.932</b>	<b>Rp1.288.998</b>	<b>Rp120.415</b>	<b>8.47%</b>	<b>-Rp252.934</b>	<b>-16.40%</b>	<b>23.82%</b>	<b>23.30%</b>	<b>16.84%</b>	
Pendapatan (beban) pajak	-Rp311.851	-Rp265.139	-Rp323.512	Rp46.712	-14.98%	-Rp58.373	22.02%	-5.23%	-4.01%	-4.23%	
<b>LABA TAHUN BERJALAN</b>	<b>Rp1.109.666</b>	<b>Rp1.276.793</b>	<b>Rp965.486</b>	<b>Rp167.127</b>	<b>15.06%</b>	<b>-Rp311.307</b>	<b>-24.38%</b>	<b>18.60%</b>	<b>19.30%</b>	<b>12.61%</b>	
Penghasilan komprehensif lain:											
Pos yang tidak akan direklasifikasikan ke laba rugi:											
Keuntungan pengukuran kembali liabilitas imbalan pascakerja – setelah pajak	-Rp11.850	Rp601	Rp11.160	Rp12.451	-105.07%	Rp10.559	1756.91%	-0.20%	0.01%	0.15%	
Pos yang akan direklasifikasikan ke laba rugi:											
Kerugian yang belum direalisasi atas perubahan nilai wajar dari investasi - setelah pajak	Rp38.511	-Rp19.395	-Rp12.200	-Rp57.906	-150.36%	Rp7.195	-37.10%	0.65%	-0.29%	-0.16%	
Keuntungan (kerugian) yang direalisasi atas nilai wajar investasi – setelah pajak	Rp0	Rp2.410	-Rp17.359	Rp2.410	0.00%	-Rp19.769	-820.29%	0.00%	0.04%	-0.23%	
<b>Total penghasilan (kerugian) komprehensif lain</b>	<b>Rp26.661</b>	<b>-Rp16.384</b>	<b>-Rp18.399</b>	<b>-Rp43.045</b>	<b>-161.45%</b>	<b>-Rp2.015</b>	<b>12.30%</b>	<b>0.45%</b>	<b>-0.25%</b>	<b>-0.24%</b>	
<b>TOTAL PENGHASILAN KOMPREHENSIF TAHUN BERJALAN</b>	<b>Rp1.136.327</b>	<b>Rp1.260.409</b>	<b>Rp947.087</b>	<b>Rp124.082</b>	<b>10.92%</b>	<b>-Rp313.322</b>	<b>-24.86%</b>	<b>19.04%</b>	<b>19.05%</b>	<b>12.37%</b>	
Laba tahun berjalan yang dapat diatribusikan kepada:											
Pemilik Entitas Induk	Rp1.099.696	Rp1.271.638	Rp960.786	Rp171.942	15.64%	-Rp310.852	-24.45%	18.43%	19.22%	12.55%	
Kepentingan nonpengendali	Rp9.970	Rp5.155	Rp4.700	-Rp4.815	-48.29%	-Rp455	-8.83%	0.17%	0.08%	0.06%	
<b>TOTAL</b>	<b>Rp1.109.666</b>	<b>Rp1.276.793</b>	<b>Rp965.486</b>	<b>Rp167.127</b>	<b>15.06%</b>	<b>-Rp311.307</b>	<b>-24.38%</b>	<b>18.60%</b>	<b>19.30%</b>	<b>12.61%</b>	
Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada:											
Pemilik Entitas Induk	Rp1.126.468	Rp1.245.117	Rp951.453	Rp118.649	10.53%	-Rp293.664	-23.59%	18.88%	18.82%	12.43%	
Kepentingan nonpengendali	Rp9.859	Rp6.082	Rp4.844	-Rp3.777	-38.31%	-Rp1.238	-20.36%	0.17%	0.09%	0.06%	
<b>TOTAL</b>	<b>Rp1.136.327</b>	<b>Rp1.251.199</b>	<b>Rp956.297</b>	<b>Rp114.872</b>	<b>10.11%</b>	<b>-Rp294.902</b>	<b>-23.57%</b>	<b>19.04%</b>	<b>18.91%</b>	<b>12.49%</b>	
LABA PER SAHAM DASAR (Jumlah Penuh)	100	122	92	22	22.00%	-30	-24.59%	0.00%	0.00%	0.00%	

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.40	3.11	3.17
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	5.593.420.60	4.844.820.56	4.618.388.88
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.71	1.03	0.86
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.83	0.44	0.27
Debt to Asset	Total Utang / Total Aset*100%	0.45	0.31	0.21
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.37	0.36	0.32
NPM	Laba Bersih / Penjualan*100%	0.19	0.19	0.13
ROA	Laba Bersih / Total Aset*100%	0.13	0.17	0.13
ROE	Laba Bersih / Ekuitas *100%	0.23	0.25	0.17
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-3.46	-3.92	-4.81
Assets Turnover	Penjualan Bersih / Total Aset	0.68	0.89	1.04
AR Turnover	Penjualan bersih / Rata-rata Piutang	9.91	10.99	12.71
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	16.00	12.87	16.03
EPS		100	122	92
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	0.00046	0.00049	0.00056
	P BV = Harga saham / BVPS	3.479.296.40	3.177.254.72	2.634.063.88

Lampiran 67. Bakrie Sumatera Plantations Tbk(UNSP)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Bakrie Sumatera Plantations Tbk(UNSP)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp87.465	Rp268.455	Rp144.360	Rp180.990	206.93%	-Rp124.095	-46.23%	1.15%	3.25%	3.18%
<b>Piutang usaha</b>										
Piutang usaha pihak ketiga	Rp40.500	Rp29.873	Rp24.164	-Rp10.627	-26.24%	-Rp5.709	-19.11%	0.53%	0.36%	0.53%
Piutang usaha pihak berelasi	Rp0	Rp0	Rp900	Rp0	0.00%	Rp900	0.00%	0.00%	0.00%	0.02%
<b>Piutang lainnya</b>										
Piutang lainnya pihak ketiga	Rp53.639	Rp56.295	Rp48.264	Rp2.656	4.95%	-Rp8.031	-14.27%	0.71%	0.68%	1.06%
Piutang lainnya pihak berelasi	Rp33.835	Rp6.832	Rp10.981	-Rp27.003	-79.81%	Rp4.149	60.73%	0.45%	0.08%	0.24%
Persediaan lancar lainnya	Rp203.975	Rp318.600	Rp215.281	Rp114.625	56.20%	-Rp103.319	-32.43%	2.69%	3.86%	4.74%
Biaya dibayar dimuka lancar	Rp750	Rp1.108	Rp4.327	Rp358	47.73%	Rp3.219	290.52%	0.01%	0.01%	0.10%
Pajak dibayar dimuka lancar	Rp14.476	Rp28.439	Rp12.380	Rp13.963	96.46%	-Rp16.059	-56.47%	0.19%	0.34%	0.27%
Aset non-keuangan lancar lainnya	Rp331.197	Rp750.162	Rp246.770	Rp418.965	126.50%	-Rp503.392	-67.10%	4.37%	9.08%	5.44%
<b>JUMLAH ASET LANCAR</b>	<b>Rp765.837</b>	<b>Rp1.459.764</b>	<b>Rp707.427</b>	<b>Rp693.927</b>	<b>90.61%</b>	<b>-Rp752.337</b>	<b>-51.54%</b>	<b>10.11%</b>	<b>17.68%</b>	<b>15.58%</b>
<b>Aset tidak lancar</b>										
Piutang dari pihak berelasi	Rp36.918	Rp73.045	Rp75.557	Rp36.127	97.86%	Rp2.512	3.44%	0.49%	0.88%	1.66%
Piutang tidak lancar lainnya pihak ketiga	Rp174.833	Rp179.173	Rp173.072	Rp4.340	2.48%	-Rp6.101	-3.41%	2.31%	2.17%	3.81%
Investasi yang dicatat dengan menggunakan metode ekuitas	Rp3.270	Rp4.928	Rp391.106	Rp1.658	50.70%	Rp386.178	7836.40%	0.04%	0.06%	8.61%
Aset pajak tangguhan	Rp482.665	Rp332.256	Rp270.611	-Rp150.409	-31.16%	-Rp61.645	-18.55%	6.37%	4.02%	5.96%
Aset tetap	Rp5.986.888	Rp6.086.165	Rp2.735.644	Rp99.277	1.66%	-Rp3.350.521	-55.05%	79.02%	73.70%	60.25%
Beban tangguhan hak atas tanah	Rp12.248	Rp11.664	Rp11.080	-Rp584	-4.77%	-Rp584	-5.01%	0.16%	0.14%	0.24%
Klaim atas pengembalian pajak tidak lancar	Rp15.649	Rp7.817	Rp69.000	-Rp7.832	-50.05%	Rp61.183	782.69%	0.21%	0.09%	1.52%
Goodwill	Rp5.745	Rp5.745	Rp5.745	Rp0	0.00%	Rp0	0.00%	0.08%	0.07%	0.13%
Aset tidak lancar non-keuangan lainnya	Rp92.037	Rp97.900	Rp101.060	Rp5.863	6.37%	Rp3.160	3.23%	1.21%	1.19%	2.23%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp6.810.253</b>	<b>Rp6.798.693</b>	<b>Rp3.832.875</b>	<b>-Rp11.560</b>	<b>-0.17%</b>	<b>-Rp2.965.818</b>	<b>-43.62%</b>	<b>89.89%</b>	<b>82.32%</b>	<b>84.42%</b>
<b>JUMLAH ASET</b>	<b>Rp7.576.090</b>	<b>Rp8.258.457</b>	<b>Rp4.540.302</b>	<b>Rp682.367</b>	<b>9.01%</b>	<b>-Rp3.718.155</b>	<b>-45.02%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Liabilitas dan Ekuitas</b>										
<b>Liabilitas Jangka Pendek</b>										
<b>Utang usaha</b>										
Utang usaha pihak ketiga	Rp242.248	Rp138.086	Rp132.378	-Rp104.162	-43.00%	-Rp5.708	-4.13%	3.20%	1.67%	2.91%
Utang usaha pihak berelasi	Rp512	Rp1.664	Rp0	Rp1.152	225.00%	-Rp1.664	-100.00%	0.01%	0.02%	0.00%
<b>Utang lainnya</b>										
Utang lainnya pihak ketiga	Rp353.283	Rp371.765	Rp337.711	Rp18.482	5.23%	-Rp34.054	-9.16%	4.66%	4.50%	7.44%
Utang lainnya pihak berelasi	Rp0	Rp2.500	Rp0	Rp2.500	0.00%	-Rp2.500	-100.00%	0.00%	0.03%	0.00%
Uang muka pelanggan jangka pendek pihak ketiga	Rp45.775	Rp76.809	Rp49.064	Rp31.034	67.80%	-Rp27.745	-36.12%	0.60%	0.93%	1.08%
Utang dividen	Rp1.616	Rp1.616	Rp1.616	Rp0	0.00%	Rp0	0.00%	0.02%	0.02%	0.04%
Beban akrual jangka pendek	Rp4.381.033	Rp4.724.775	Rp3.390.043	Rp343.742	7.85%	-Rp1.334.732	-28.25%	57.83%	57.21%	74.65%
Utang pajak	Rp17.454	Rp58.666	Rp22.666	Rp41.212	236.12%	-Rp36.000	-61.36%	0.23%	0.71%	0.50%
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp7.686.456	Rp239.152	Rp0	-Rp7.447.304	-96.89%	-Rp239.152	-100.00%	101.46%	2.90%	0.00%
Pinjaman beragunan	Rp0	Rp2.827.183	Rp3.116.854	Rp2.827.183	0.00%	Rp289.671	10.25%	0.00%	34.23%	68.63%
Sewa pembiayaan	Rp6.383	Rp5.556	Rp5.444	-Rp827	-12.96%	-Rp112	-2.02%	0.08%	0.07%	0.12%
Wesel bayar	Rp0	Rp1.133.678	Rp1.249.833	Rp1.133.678	0.00%	Rp116.155	10.25%	0.00%	13.73%	27.52%
Pinjaman lainnya	Rp0	Rp3.288.876	Rp0	Rp3.288.876	0.00%	-Rp3.288.876	-100.00%	0.00%	39.82%	0.00%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp12.734.760</b>	<b>Rp12.870.326</b>	<b>Rp8.305.609</b>	<b>Rp135.566</b>	<b>1.06%</b>	<b>-Rp4.564.717</b>	<b>-35.47%</b>	<b>168.09%</b>	<b>155.84%</b>	<b>182.89%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas pajak tangguhan	Rp7.308	Rp9.115	Rp5.680	Rp1.807	24.73%	-Rp3.435	-37.69%	0.10%	0.11%	0.13%
Utang pihak berelasi jangka panjang	Rp0	Rp0	Rp428.625	Rp0	0.00%	Rp428.625	0.00%	0.00%	0.00%	9.44%
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>										
Utang bank	Rp0	Rp602.825	Rp0	Rp602.825	0.00%	-Rp602.825	-100.00%	0.00%	7.30%	0.00%
Utang pembiayaan konsumen	Rp3.903	Rp0	Rp0	-Rp3.903	-100.00%	Rp0	0.00%	0.05%	0.00%	0.00%
Sewa pembiayaan	Rp0	Rp3.725	Rp11.812	Rp3.725	0.00%	Rp8.087	217.10%	0.00%	0.05%	0.26%
Pinjaman lainnya	Rp1.354.239	Rp866.765	Rp866.765	-Rp487.474	-36.00%	Rp0	0.00%	17.88%	10.50%	19.09%
Kewajiban imbalan pasca kerja jangka panjang	Rp264.282	Rp271.468	Rp191.718	Rp7.186	2.72%	-Rp79.750	-29.38%	3.49%	3.29%	4.22%
Liabilitas keuangan jangka panjang lainnya	Rp222.057	Rp527.117	Rp686.713	Rp305.060	137.38%	Rp159.596	30.28%	2.93%	6.38%	15.12%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp1.851.789</b>	<b>Rp2.281.015</b>	<b>Rp2.191.313</b>	<b>Rp429.226</b>	<b>23.18%</b>	<b>-Rp89.702</b>	<b>-3.93%</b>	<b>24.44%</b>	<b>27.62%</b>	<b>48.25%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp14.586.549</b>	<b>Rp15.151.341</b>	<b>Rp10.496.922</b>	<b>Rp564.792</b>	<b>3.87%</b>	<b>-Rp4.654.419</b>	<b>-30.72%</b>	<b>192.53%</b>	<b>183.46%</b>	<b>231.14%</b>
<b>Ekuitas</b>										
Saham biasa	Rp1.484.859	Rp1.484.859	Rp1.484.859	Rp0	0.00%	Rp0	0.00%	19.60%	17.98%	32.70%
Tambahan modal disetor	Rp5.775.361	Rp5.775.361	Rp5.775.361	Rp0	0.00%	Rp0	0.00%	76.23%	69.93%	127.17%
Cadangan pengukuran kembali program imbalan pasti	-Rp58.549	-Rp58.417	-Rp13.354	Rp132	-0.23%	Rp45.063	-77.14%	-0.77%	-0.71%	-0.29%
Komponen ekuitas lainnya	Rp1.359.311	Rp1.359.311	Rp1.359.311	Rp0	0.00%	Rp0	0.00%	17.94%	16.46%	29.93%
<b>Saldo laba (akumulasi kerugian)</b>										
Saldo laba yang telah ditentukan penggunaannya	Rp87.808	Rp87.808	Rp87.808	Rp0	0.00%	Rp0	0.00%	1.16%	1.06%	1.93%
Saldo laba yang belum ditentukan penggunaannya	-Rp14.479.414	-Rp14.350.728	-Rp14.171.772	Rp128.686	-0.89%	Rp178.956	-1.25%	-191.12%	-173.77%	-312.06%
Kepentingan non-pengendali	-Rp1.179.835	-Rp1.191.078	-Rp477.787	-Rp11.243	0.95%	Rp713.291	-59.89%	-15.57%	-14.42%	-10.52%
<b>JUMLAH EKUITAS</b>	<b>-Rp7.010.459</b>	<b>-Rp6.892.884</b>	<b>-Rp5.955.574</b>	<b>Rp117.575</b>	<b>-1.68%</b>	<b>Rp937.310</b>	<b>-13.60%</b>	<b>-92.53%</b>	<b>-83.46%</b>	<b>-131.14%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp7.576.090</b>	<b>Rp8.258.457</b>	<b>Rp4.541.348</b>	<b>Rp682.367</b>	<b>9.01%</b>	<b>-Rp3.717.109</b>	<b>-45.01%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Bakrie Sumatera Plantations Tbk(UNSP)	ANALISIS KOMPARATIF								ANALISIS COMMON SIZE		
	2020	2021	2022	2020 --> 2021		2021 --> 2022		2020	2021	2022	
				Rp	%	Rp	%				
PENDAPATAN BERSIH	Rp2.506.717	Rp3.971.114	Rp4.189.330	Rp1.464.397	58.42%	Rp218.216	5.50%	100.00%	100.00%	100.00%	
BEBAN POKOK PENDAPATAN	-Rp2.107.993	-Rp2.988.820	-Rp3.403.447	-Rp880.827	41.79%	-Rp414.627	13.87%	-84.09%	-75.26%	-81.24%	
<b>LABA KOTOR</b>	<b>Rp398.724</b>	<b>Rp982.294</b>	<b>Rp785.883</b>	<b>Rp583.570</b>	<b>146.36%</b>	<b>-Rp196.411</b>	<b>-20.00%</b>	<b>15.91%</b>	<b>24.74%</b>	<b>18.76%</b>	
Beban penjualan	-Rp73.213	-Rp97.441	-Rp86.275	-Rp24.228	33.09%	Rp11.166	-11.46%	-2.92%	-2.45%	-2.06%	
Beban umum dan administrasi	-Rp415.884	-Rp375.519	-Rp384.470	Rp40.365	-9.71%	-Rp8.951	2.38%	-16.59%	-9.46%	-9.18%	
Pendapatan keuangan	Rp850	Rp2.825	Rp4.118	Rp1.975	232.35%	Rp1.293	45.77%	0.03%	0.07%	0.10%	
Beban keuangan	-Rp279.376	-Rp296.113	-Rp193.145	-Rp16.737	5.99%	Rp102.968	-34.77%	-11.15%	-7.46%	-4.61%	
Keuntungan (kerugian) selisih kurs mata uang asing	-Rp190.644	-Rp167.355	-Rp783.303	Rp23.289	-12.22%	-Rp615.948	368.05%	-7.61%	-4.21%	-18.70%	
Beban lainnya	-Rp211.869	Rp0	Rp0	Rp211.869	-100.00%	Rp0	0.00%	-8.45%	0.00%	0.00%	
Keuntungan (kerugian) lainnya	-Rp22.974	Rp269.686	Rp1.603.909	Rp292.660	-1273.87%	Rp1.334.223	494.73%	-0.92%	6.79%	38.29%	
<b>Laba Sebelum (Beban) Pajak - Penghasilan</b>	<b>-Rp794.386</b>	<b>Rp318.377</b>	<b>Rp946.717</b>	<b>Rp1.112.763</b>	<b>-140.08%</b>	<b>Rp628.340</b>	<b>197.36%</b>	<b>-31.69%</b>	<b>8.02%</b>	<b>22.60%</b>	
Pendapatan (beban) pajak	-Rp159.729	-Rp200.868	-Rp16.510	-Rp41.139	25.76%	Rp184.358	-91.78%	-6.37%	-5.06%	-0.39%	
<b>LABA TAHUN BERJALAN</b>	<b>-Rp954.115</b>	<b>Rp117.509</b>	<b>Rp930.207</b>	<b>Rp1.071.624</b>	<b>-112.32%</b>	<b>Rp812.698</b>	<b>691.60%</b>	<b>-38.06%</b>	<b>2.96%</b>	<b>22.20%</b>	
PENGHASILAN (RUGI) KOMPREHENSIF LAIN											
Pos-Pos yang tidak akan direklasifikasi lebih lanjut ke laba rugi:											
Pengukuran kembali atas program pensiun imbalan pasti	-Rp60.136	-Rp1.637	Rp10.442	Rp58.499	-97.28%	Rp12.079	-737.87%	-2.40%	-0.04%	0.25%	
Pajak penghasilan terkait	Rp10.686	-Rp2.055	Rp1.703	-Rp12.741	-119.23%	Rp3.758	-182.87%	0.43%	-0.05%	0.04%	
<b>Penghasilan (Rugi) Komprehensif Lain - Setelah Pajak</b>	<b>-Rp49.450</b>	<b>-Rp3.692</b>	<b>Rp12.145</b>	<b>Rp45.758</b>	<b>-92.53%</b>	<b>Rp15.837</b>	<b>-428.95%</b>	<b>-1.97%</b>	<b>-0.09%</b>	<b>0.29%</b>	
<b>TOTAL PENGHASILAN</b>											
<b>KOMPREHENSIF TAHUN BERJALAN</b>	<b>-Rp1.003.565</b>	<b>Rp113.817</b>	<b>Rp942.352</b>	<b>Rp1.117.382</b>	<b>-111.34%</b>	<b>Rp828.535</b>	<b>727.95%</b>	<b>-40.04%</b>	<b>2.87%</b>	<b>22.49%</b>	
RUGI NETO YANG DAPAT DIATRIBUSIKAN KEPADA:											
Pemilik Entitas Induk	-Rp768.300	Rp128.686	Rp216.770	Rp896.986	-116.75%	Rp88.084	68.45%	-30.65%	3.24%	5.17%	
Kepentingan nonpengendali	-Rp185.815	-Rp11.177	Rp713.437	Rp174.638	-93.98%	Rp724.614	-6483.08%	-7.41%	-0.28%	17.03%	
<b>TOTAL</b>	<b>-Rp954.115</b>	<b>Rp117.509</b>	<b>Rp930.207</b>	<b>Rp1.071.624</b>	<b>-112.32%</b>	<b>Rp812.698</b>	<b>691.60%</b>	<b>-38.06%</b>	<b>2.96%</b>	<b>22.20%</b>	
RUGI KOMPREHENSIF NETO YANG DAPAT DIATRIBUSIKAN KEPADA:											
Pemilik Entitas Induk	-Rp817.509	Rp128.818	Rp225.303	Rp946.327	-115.76%	Rp96.485	74.90%	-32.61%	3.24%	5.38%	
Kepentingan nonpengendali	-Rp186.056	-Rp11.243	Rp713.291	Rp174.813	-93.96%	Rp724.534	-6444.31%	-7.42%	-0.28%	17.03%	
<b>TOTAL</b>	<b>-Rp1.003.565</b>	<b>Rp117.575</b>	<b>Rp938.594</b>	<b>Rp1.121.140</b>	<b>-111.72%</b>	<b>Rp821.019</b>	<b>698.29%</b>	<b>-40.04%</b>	<b>2.96%</b>	<b>22.40%</b>	
<b>RUGI NETO PER SAHAM DASAR/DILUSIAN</b>	<b>-307.32</b>	<b>51.47</b>	<b>86.71</b>	<b>358.79</b>	<b>-116.75%</b>	<b>35.24</b>	<b>68.47%</b>	<b>-0.01%</b>	<b>0.00%</b>	<b>0.00%</b>	

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	0.06	0.11	0.09
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	765.836.98	1.459.763.98	707.426.97
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.007	0.021	0.017
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	-2.08	-2.20	-1.76
Debt to Asset	Total Utang / Total Aset*100%	1.93	1.83	2.31
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.16	0.25	0.19
NPM	Laba Bersih / Penjualan*100%	-0.38	0.03	0.22
ROA	Laba Bersih / Total Aset*100%	-0.13	0.01	0.20
ROE	Laba Bersih / Ekuitas *100%	0.14	-0.02	-0.16
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-8.57	-12.15	-13.84
Assets Turnover	Penjualan Bersih / Total Aset	0.33	0.48	0.92
AR Turnover	Penjualan bersih / Rata-rata Piutang	78.80	124.83	131.69
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	-0.37	2.12	1.48
EPS		-307.32	51.47	86.71
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	-0.00280	-0.00276	-0.00238
	P BV = Harga saham / BVPS	-40.656.18	-39.536.09	-53.734.67

## Lampiran 68. Wahana Pronatural Tbk(WAPO)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA Wahana Pronatural Tbk(WAPO)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 -> 2021		2021 -> 2022		2020	2021	2022
				Rp	%	Rp	%			
<b>ASET</b>										
<b>Aset Lancar</b>										
Kas dan setara kas	Rp5.795.700.275	Rp4.718.650.115	Rp2.987.458.608	-Rp1.077.050.160	-18.58%	-Rp1.731.191.507	-36.69%	6.26%	4.69%	3.06%
Piutang usaha pihak ketiga	Rp15.158.680.136	Rp28.726.502.484	Rp33.637.699.594	Rp13.567.822.348	89.51%	Rp4.911.197.110	17.10%	16.37%	28.58%	34.50%
Piutang lainnya pihak ketiga	Rp2.951.740.991	Rp2.951.740.991	Rp3.163.261.020	Rp0	0.00%	Rp211.520.029	7.17%	3.19%	2.94%	3.24%
Persediaan lancar lainnya	Rp19.239.222.924	Rp16.910.015.343	Rp13.708.080.135	-Rp2.329.207.581	-12.11%	-Rp3.201.935.208	-18.94%	20.77%	16.83%	14.06%
Biaya dibayar dimuka lancar	Rp19.817.500	Rp8.000.000	Rp10.090.926	-Rp11.817.500	-59.63%	Rp2.090.926	26.14%	0.02%	0.01%	0.01%
Uang muka lancar lainnya	Rp309.316.498	Rp217.992.030	Rp0	-Rp91.324.468	-29.52%	-Rp217.992.030	-100.00%	0.33%	0.22%	0.00%
Pajak dibayar dimuka lancar	Rp1.446.973.643	Rp1.420.628.838	Rp120.000.000	-Rp26.344.805	-1.82%	-Rp1.300.628.838	-91.55%	1.56%	1.41%	0.12%
<b>JUMLAH ASET LANCAR</b>	<b>Rp44.921.451.967</b>	<b>Rp54.953.529.801</b>	<b>Rp53.626.590.283</b>	<b>Rp10.032.077.834</b>	<b>22.33%</b>	<b>-Rp1.326.939.518</b>	<b>-2.41%</b>	<b>48.50%</b>	<b>54.68%</b>	<b>55.00%</b>
<b>Aset tidak lancar</b>										
Aset keuangan tidak lancar lainnya	Rp0	Rp292.325.479	Rp100.225.479	Rp292.325.479	0.00%	-Rp192.100.000	-65.71%	0.00%	0.29%	0.10%
Aset pajak tangguhan	Rp138.548.719	Rp493.156.128	Rp968.308.094	Rp354.607.409	255.94%	Rp475.151.966	96.35%	0.15%	0.49%	0.99%
Properti investasi	Rp0	Rp40.879.025.551	Rp39.816.095.552	Rp40.879.025.551	0.00%	-Rp1.062.929.999	-2.60%	0.00%	40.67%	40.83%
Aset tetap	Rp47.532.503.181	Rp3.852.446.042	Rp2.959.086.036	-Rp43.680.057.139	-91.90%	-Rp893.360.006	-23.19%	51.32%	3.83%	3.03%
Aset tidak lancar non-keuangan lainnya	Rp34.602.000	Rp34.602.000	Rp34.602.000	Rp0	0.00%	Rp0	0.00%	0.04%	0.03%	0.04%
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp47.705.653.900</b>	<b>Rp45.551.555.200</b>	<b>Rp43.878.317.161</b>	<b>-Rp2.154.098.700</b>	<b>-4.52%</b>	<b>-Rp1.673.238.039</b>	<b>-3.67%</b>	<b>51.50%</b>	<b>45.32%</b>	<b>45.00%</b>
<b>JUMLAH ASET</b>	<b>Rp92.627.105.867</b>	<b>Rp100.505.085.001</b>	<b>Rp97.504.907.444</b>	<b>Rp7.877.979.134</b>	<b>8.51%</b>	<b>-Rp3.000.177.557</b>	<b>-2.99%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>LIABILITAS DAN EKUITAS</b>										
<b>LIABILITAS JANGKA PENDEK</b>										
Utang usaha pihak ketiga	Rp13.280.042.663	Rp22.825.867.832	Rp24.833.168.653	Rp9.545.825.169	71.88%	Rp2.007.300.821	8.79%	14.34%	22.71%	25.47%
Uang muka pelanggan jangka pendek pihak ketiga	Rp2.025.709.658	Rp1.500.000.000	Rp503.218.632	-Rp525.709.658	-25.95%	-Rp996.781.368	-66.45%	2.19%	1.49%	0.52%
Beban akrual jangka pendek	Rp51.525.120	Rp39.400.000	Rp0	-Rp12.125.120	-23.53%	-Rp39.400.000	-100.00%	0.06%	0.04%	0.00%
Utang pajak	Rp55.743.598	Rp241.083.860	Rp433.606.219	Rp185.340.262	332.49%	Rp192.522.359	79.86%	0.06%	0.24%	0.44%
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp15.413.021.039</b>	<b>Rp24.606.351.692</b>	<b>Rp25.769.993.504</b>	<b>Rp9.193.330.653</b>	<b>59.65%</b>	<b>Rp1.163.641.812</b>	<b>4.73%</b>	<b>16.64%</b>	<b>24.48%</b>	<b>26.43%</b>
<b>Liabilitas jangka panjang</b>										
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	Rp0	Rp245.650.000	Rp53.550.000	Rp245.650.000	0.00%	-Rp192.100.000	-78.20%	0.00%	0.24%	0.05%
Kewajiban imbalan pasca kerja jangka panjang	Rp589.026.110	Rp589.301.715	Rp665.686.101	Rp275.605	0.05%	Rp76.384.386	12.96%	0.64%	0.59%	0.68%
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp589.026.110</b>	<b>Rp834.951.715</b>	<b>Rp719.236.101</b>	<b>Rp245.925.605</b>	<b>41.75%</b>	<b>-Rp115.715.614</b>	<b>-13.86%</b>	<b>0.64%</b>	<b>0.83%</b>	<b>0.74%</b>
<b>JUMLAH LIABILITAS</b>	<b>Rp16.002.047.149</b>	<b>Rp25.441.303.407</b>	<b>Rp26.489.229.605</b>	<b>Rp9.439.256.258</b>	<b>58.99%</b>	<b>Rp1.047.926.198</b>	<b>4.12%</b>	<b>17.28%</b>	<b>25.31%</b>	<b>27.17%</b>
<b>Ekuitas</b>										
Saham biasa	Rp124.092.311.100	Rp124.092.311.100	Rp124.092.311.100	Rp0	0.00%	Rp0	0.00%	133.97%	123.47%	127.27%
Tambahan modal disetor	Rp12.554.405.615	Rp12.554.405.615	Rp12.554.405.615	Rp0	0.00%	Rp0	0.00%	13.55%	12.49%	12.88%
Komponen ekuitas lainnya	Rp924.575.123	Rp960.597.837	Rp979.112.610	Rp36.022.714	3.90%	Rp18.514.773	1.93%	1.00%	0.96%	1.00%
Saldo laba yang telah ditentukan penggunaannya	-Rp60.946.233.120	-Rp62.543.532.958	-Rp66.610.151.486	-Rp1.597.299.838	2.62%	-Rp4.066.618.528	6.50%	-65.80%	-62.23%	-68.31%
<b>JUMLAH EKUITAS</b>	<b>Rp76.625.058.718</b>	<b>Rp75.063.781.594</b>	<b>Rp71.015.677.839</b>	<b>-Rp1.561.277.124</b>	<b>-2.04%</b>	<b>-Rp4.048.103.755</b>	<b>-5.39%</b>	<b>82.72%</b>	<b>74.69%</b>	<b>72.83%</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp92.627.105.867</b>	<b>Rp100.505.085.001</b>	<b>Rp97.504.907.444</b>	<b>Rp7.877.979.134</b>	<b>8.51%</b>	<b>-Rp3.000.177.557</b>	<b>-2.99%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

LABA RUGI Wahana Pronatural Tbk(WAPO)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp227.388.566.486	Rp317.186.703.933	Rp330.020.475.370	Rp89.798.137.447	39.49%	Rp12.833.771.437	4.05%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp225.664.526.692	-Rp312.909.081.659	-Rp327.261.833.448	-Rp87.244.554.967	38.66%	-Rp14.352.751.789	4.59%	-99.24%	-98.65%	-99.16%
<b>LABA KOTOR</b>	<b>Rp1.724.039.794</b>	<b>Rp4.277.622.274</b>	<b>Rp2.758.641.922</b>	<b>Rp2.553.582.480</b>	<b>148.12%</b>	<b>-Rp1.518.980.352</b>	<b>-35.51%</b>	<b>0.76%</b>	<b>1.35%</b>	<b>0.84%</b>
Beban penjualan	-Rp52.500.000	-Rp58.900.000	-Rp57.537.200	-Rp6.400.000	12.19%	Rp1.362.800	-2.31%	-0.02%	-0.02%	-0.02%
Beban umum dan administrasi	-Rp4.239.871.321	-Rp6.972.992.647	-Rp8.658.517.551	-Rp2.733.121.326	64.46%	-Rp1.685.524.904	24.17%	-1.86%	-2.20%	-2.62%
Pendapatan keuangan	Rp1.584.044.811	Rp2.181.602.846	Rp1.632.358.864	Rp597.558.035	37.72%	-Rp549.243.982	-25.18%	0.70%	0.69%	0.49%
Beban keuangan	-Rp483.463.794	-Rp886.640.674	-Rp2.903.382	-Rp403.176.880	83.39%	Rp883.737.292	-99.67%	-0.21%	-0.28%	0.00%
<b>Laba Sebelum (Beban) Pajak - Penghasilan</b>	<b>-Rp1.467.750.510</b>	<b>-Rp1.459.308.201</b>	<b>-Rp4.327.957.347</b>	<b>Rp8.442.309</b>	<b>-0.58%</b>	<b>-Rp2.868.649.146</b>	<b>196.58%</b>	<b>-0.65%</b>	<b>-0.46%</b>	<b>-1.31%</b>
Pendapatan (beban) pajak	Rp2.482.671	-Rp137.991.637	Rp261.338.819	-Rp140.474.308	-5658.19%	Rp399.330.456	-289.39%	0.00%	-0.04%	0.08%
<b>LABA TAHUN BERJALAN</b>	<b>-Rp1.465.267.839</b>	<b>-Rp1.597.299.838</b>	<b>-Rp4.066.618.528</b>	<b>-Rp132.031.999</b>	<b>9.01%</b>	<b>-Rp2.469.318.690</b>	<b>154.59%</b>	<b>-0.64%</b>	<b>-0.50%</b>	<b>-1.23%</b>
PENGHASILAN KOMPREHENSIF LAIN										
Pos-pos yang tidak akan di reklasifikasikan ke laba rugi										
Pengukuran kembali atas imbalan pasc	-Rp204.816.410	Rp45.028.392	Rp23.736.889	Rp249.844.802	-121.98%	-Rp21.291.503	-47.28%	-0.09%	0.01%	0.01%
Manfaat (beban) pajak terkait	Rp45.059.610	-Rp9.005.678	-Rp5.222.116	-Rp54.065.288	-119.99%	Rp3.783.562	-42.01%	0.02%	0.00%	0.00%
<b>JUMLAH RUGI KOMPREHENSIF</b>	<b>-Rp1.625.024.639</b>	<b>-Rp1.561.277.124</b>	<b>-Rp4.048.103.755</b>	<b>Rp63.747.515</b>	<b>-3.92%</b>	<b>-Rp2.486.826.631</b>	<b>159.28%</b>	<b>-0.71%</b>	<b>-0.49%</b>	<b>-1.23%</b>
RUGI PER LEMBAR SAHAM	-0.0131	-1.2582	-3.26217	-1.2451	9504.27%	-2.0040	159.28%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN				
Rasio Keuangan	RUMUS	2020	2021	2022
<b>Likuiditas</b>				
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	2.91	2.23	2.08
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	44.921.451.965.75	54.953.529.800.31	53.626.590.282.47
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.38	0.19	0.12
<b>Solvabilitas</b>				
Debt to Equity	Total Utang / Ekuitas *100%	0.21	0.34	0.37
Debt to Asset	Total Utang / Total Aset*100%	0.17	0.25	0.27
<b>Profitabilitas</b>				
GPM	Laba Kotor / Penjualan bersih*100%	0.008	0.013	0.008
NPM	Laba Bersih / Penjualan*100%	-0.006	-0.005	-0.012
ROA	Laba Bersih / Total Aset*100%	-0.016	-0.016	-0.042
ROE	Laba Bersih / Ekuitas *100%	-0.019	-0.021	-0.057
<b>Aktivitas</b>				
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-13.58	-18.83	-19.69
Assets Turnover	Penjualan Bersih / Total Aset	2.45	3.16	3.38
AR Turnover	Penjualan bersih / Rata-rata Piutang	8.80	12.27	12.77
<b>Valuasi Pasar</b>				
PER	Harga saham per lembar / Earnings per Share (EPS)	-5.114.50	-147.04	-76.64
EPS		-0.01	-1.26	-3.26
Market to Book Value (MBV)	BVPS = Total Ekuitas / Jumlah Saham Beredar	61.75	60.49	57.23
	P BV = Harga saham / BVPS	1.09	3.06	4.37

Lampiran 69. PT Widodo Makmur Unggas Tbk(WMUU)

Berikut adalah hasil analisis komparatif, common size dan rasio keuangan yang dilakukan untuk laporan keuangan dimulai dari laporan posisi keuangan (neraca) dan laba rugi.

NERACA PT Widodo Makmur Unggas Tbk(WMUU)	ANALISIS KOMPARATIF								ANALISIS COMMON SIZE		
	2020	2021	2022	2020 -> 2021		2021 -> 2022		2020	2021	2022	
				Rp	%	Rp	%				
<b>ASET</b>											
<b>Aset Lancar</b>											
Kas dan setara kas	Rp19.073.892.277	Rp76.540.274.889	Rp4.351.004.196	Rp57.466.382.612	301.28%	-Rp72.189.270.693	-94.32%	1.35%	3.31%	0.16%	
Aset keuangan lancar lainnya	Rp62.560.768.867	Rp16.798.122.000	Rp51.984.070.000	-Rp45.782.646.867	-73.15%	Rp35.185.948.000	209.46%	4.42%	0.73%	1.92%	
<b>Piutang usaha</b>											
Piutang usaha pihak ketiga	Rp56.322.974.020	Rp181.261.140.754	Rp119.624.557.592	Rp124.938.166.734	221.82%	-Rp61.636.583.162	-34.00%	3.98%	7.84%	4.41%	
Piutang usaha pihak berelasi	Rp6.098.311.628	Rp3.719.612.215	Rp5.755.304.227	-Rp2.378.699.413	-39.01%	Rp2.035.692.012	54.73%	0.43%	0.16%	0.21%	
Persediaan hewan ternak lancar	Rp34.898.213.694	Rp52.915.357.058	Rp49.263.010.313	Rp18.017.143.364	51.63%	-Rp3.652.346.745	-6.90%	2.46%	2.29%	1.82%	
Persediaan lancar lainnya	Rp83.633.164.507	Rp160.892.160.733	Rp124.935.683.808	Rp77.258.996.226	92.38%	-Rp35.956.476.925	-22.35%	5.90%	6.96%	4.81%	
Biaya dibayar dimuka lancar	Rp5.653.063.779	Rp8.235.884.741	Rp5.275.431.802	Rp2.582.820.982	45.69%	-Rp2.960.452.939	-35.95%	0.40%	0.36%	0.19%	
<b>Uang muka lancar</b>											
Uang muka lancar atas investasi	Rp166.637.788.732	Rp364.206.846.612	Rp6.622.642.439	Rp197.569.057.880	118.56%	-Rp357.584.204.173	-98.18%	11.76%	15.75%	0.24%	
Uang muka lancar atas pembelian aset	Rp28.859.469.500	Rp34.471.293.520	Rp1.808.077.612	Rp5.611.824.020	19.45%	-Rp32.663.215.908	-94.75%	2.04%	1.49%	0.07%	
Uang muka lancar lainnya	Rp3.790.253.225	Rp2.400.050.000	Rp0	-Rp1.390.203.225	-36.68%	-Rp2.400.050.000	-100.00%	0.27%	0.10%	0.00%	
Pajak dibayar dimuka lancar	Rp0	Rp0	Rp35.819.681.080	Rp0	0.00%	Rp35.819.681.080	0.00%	0.00%	0.00%	1.32%	
<b>JUMLAH ASET LANCAR</b>	<b>Rp467.527.900.229</b>	<b>Rp901.440.742.522</b>	<b>Rp405.439.463.069</b>	<b>Rp433.912.842.293</b>	<b>92.81%</b>	<b>-Rp496.001.279.453</b>	<b>-55.02%</b>	<b>33.01%</b>	<b>38.97%</b>	<b>14.96%</b>	
<b>Aset tidak lancar</b>											
Piutang tidak lancar lainnya pihak	Rp0	Rp8.876.594.794	Rp23.441.224.628	Rp8.876.594.794	0.00%	Rp14.564.629.834	164.08%	0.00%	0.38%	0.86%	
Aset pajak tangguhan	Rp544.027.469	Rp386.782.791	Rp4.157.983.642	-Rp157.244.678	-28.90%	Rp3.771.200.851	975.02%	0.04%	0.02%	0.15%	
Aset tetap	Rp948.422.452.510	Rp1.402.426.957.649	Rp2.277.533.287.761	Rp454.004.505.139	47.87%	Rp875.106.330.112	62.40%	66.96%	60.63%	84.02%	
<b>JUMLAH ASET TIDAK LANCAR</b>	<b>Rp948.966.479.979</b>	<b>Rp1.411.690.335.234</b>	<b>Rp2.305.132.496.031</b>	<b>Rp462.723.855.255</b>	<b>48.76%</b>	<b>Rp893.442.160.797</b>	<b>63.29%</b>	<b>66.99%</b>	<b>61.03%</b>	<b>85.04%</b>	
<b>JUMLAH ASET</b>	<b>Rp1.416.494.380.208</b>	<b>Rp2.313.131.077.756</b>	<b>Rp2.710.571.959.100</b>	<b>Rp896.636.697.548</b>	<b>63.30%</b>	<b>Rp397.440.881.344</b>	<b>17.18%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	
<b>Liabilitas dan Ekuitas</b>											
<b>Liabilitas Jangka Pendek</b>											
Utang bank jangka pendek	Rp49.940.907.427	Rp99.898.122.958	Rp255.039.831.746	Rp49.957.215.531	100.03%	Rp155.141.708.788	155.30%	3.53%	4.32%	9.41%	
<b>Utang usaha</b>											
Utang usaha pihak ketiga	Rp0	Rp156.363.225.270	Rp126.219.622.994	Rp156.363.225.270	0.00%	-Rp30.143.602.276	-19.28%	0.00%	6.76%	4.66%	
Utang usaha pihak berelasi	Rp0	Rp1.730.252.680	Rp450.083.442	Rp1.730.252.680	0.00%	-Rp1.280.169.238	-73.99%	0.00%	0.07%	0.02%	
<b>Utang lainnya</b>											
Utang lainnya pihak ketiga	Rp67.489.619.115	Rp0	Rp0	-Rp67.489.619.115	-100.00%	Rp0	0.00%	4.76%	0.00%	0.00%	
Utang lainnya pihak berelasi	Rp831.571.629	Rp0	Rp0	-Rp831.571.629	-100.00%	Rp0	0.00%	0.06%	0.00%	0.00%	
Liabilitas keuangan jangka pendek	Rp227.340.172.109	Rp114.787.145.880	Rp77.627.218.000	Rp112.553.026.229	-49.51%	-Rp37.159.927.880	-32.37%	16.05%	4.96%	2.86%	
Beban akrual jangka pendek	Rp4.694.555.256	Rp5.417.476.742	Rp9.290.242.462	Rp722.921.486	15.40%	Rp3.872.765.720	71.49%	0.33%	0.23%	0.34%	
Utang pajak	Rp30.346.631.139	Rp59.252.573.274	Rp92.097.852.438	Rp28.905.942.135	95.25%	Rp32.845.279.164	55.43%	2.14%	2.56%	3.40%	
<b>Liabilitas jangka panjang yang jatuh tempo dalam satu tahun</b>											
Utang bank	Rp44.557.918.439	Rp62.568.081.950	Rp136.156.625.129	Rp18.010.163.511	40.42%	Rp73.588.543.179	117.61%	3.15%	2.70%	5.02%	
Sewa pembiayaan	Rp17.846.643.225	Rp22.392.248.823	Rp21.526.233.949	Rp4.545.605.598	25.47%	-Rp866.014.874	-3.87%	1.26%	0.97%	0.79%	
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>	<b>Rp443.048.018.339</b>	<b>Rp522.409.127.577</b>	<b>Rp718.407.710.160</b>	<b>Rp79.361.109.238</b>	<b>17.91%</b>	<b>Rp195.998.582.583</b>	<b>37.52%</b>	<b>31.28%</b>	<b>22.58%</b>	<b>26.50%</b>	
<b>Liabilitas jangka panjang</b>											
Utang pihak berelasi jangka panjang	Rp0	Rp0	Rp3.020.000.000	Rp0	0.00%	Rp3.020.000.000	0.00%	0.00%	0.00%	0.11%	
Utang pemegang saham jangka	Rp0	Rp80.941.547.923	Rp370.748.179.297	Rp80.941.547.923	0.00%	Rp289.806.631.374	358.04%	0.00%	3.50%	13.68%	
<b>Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun</b>											
Utang bank	Rp194.736.307.986	Rp461.586.474.148	Rp393.454.667.989	Rp266.850.166.162	137.03%	-Rp68.131.806.159	-14.76%	13.75%	19.96%	14.52%	
Sewa pembiayaan	Rp32.942.800.801	Rp16.394.909.435	Rp22.577.347.599	-Rp16.547.891.366	-50.23%	Rp6.182.438.164	37.71%	2.33%	0.71%	0.83%	
Kewajiban imbalan pasca kerja jangka panjang	Rp3.826.670.034	Rp3.111.921.495	Rp4.660.226.895	-Rp714.748.539	-18.68%	Rp1.548.305.400	49.75%	0.27%	0.13%	0.17%	
Liabilitas keuangan jangka panjang	Rp65.000.000.000	Rp0	Rp0	-Rp65.000.000.000	-100.00%	Rp0	0.00%	4.59%	0.00%	0.00%	
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>	<b>Rp296.505.778.821</b>	<b>Rp562.034.853.001</b>	<b>Rp794.460.421.780</b>	<b>Rp265.529.074.180</b>	<b>89.55%</b>	<b>Rp232.425.568.779</b>	<b>41.35%</b>	<b>20.93%</b>	<b>24.30%</b>	<b>29.31%</b>	
<b>JUMLAH LIABILITAS</b>	<b>Rp739.553.797.160</b>	<b>Rp1.084.443.980.578</b>	<b>Rp1.512.868.131.940</b>	<b>Rp344.890.183.418</b>	<b>46.63%</b>	<b>Rp428.424.151.362</b>	<b>39.51%</b>	<b>52.21%</b>	<b>46.88%</b>	<b>55.81%</b>	
<b>Ekuitas</b>											
Saham biasa	Rp550.000.000.000	Rp647.058.825.000	Rp647.058.825.000	Rp97.058.825.000	17.65%	Rp0	0.00%	38.83%	27.97%	23.87%	
Tambahan modal disetor	Rp0	Rp243.403.428.427	Rp243.403.428.427	Rp243.403.428.427	0.00%	Rp0	0.00%	0.00%	10.52%	8.98%	
Cadangan revaluasi	Rp3.779.777.235	Rp3.779.777.235	Rp3.779.777.235	Rp0	0.00%	Rp0	0.00%	0.27%	0.16%	0.14%	
Cadangan pengukuran kembali program imbalan pasti	-Rp466.478.876	Rp982.418.362	Rp594.750.702	Rp1.448.897.238	-310.60%	-Rp387.667.660	-39.46%	-0.03%	0.04%	0.02%	
<b>Saldo laba (akumulasi kerugian)</b>											
Telah ditentukan penggunaannya	Rp0	Rp5.000.000.000	Rp10.000.000.000	Rp5.000.000.000	0.00%	Rp5.000.000.000	100.00%	0.00%	0.22%	0.37%	
Belum ditentukan	Rp118.455.635.841	Rp323.069.514.816	Rp288.147.602.111	Rp204.613.878.975	172.73%	-Rp34.921.912.705	-10.81%	8.36%	13.97%	10.63%	
Kepentingan non-pengendali	Rp5.171.648.848	Rp5.393.133.338	Rp4.719.443.685	Rp221.484.490	4.28%	-Rp673.689.653	-12.49%	0.37%	0.23%	0.17%	
<b>JUMLAH EKUITAS</b>	<b>Rp676.940.583.048</b>	<b>Rp1.228.687.097.178</b>	<b>Rp1.197.703.827.160</b>	<b>Rp551.746.514.130</b>	<b>81.51%</b>	<b>-Rp30.983.270.018</b>	<b>-2.52%</b>	<b>47.79%</b>	<b>53.12%</b>	<b>44.19%</b>	
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>Rp1.416.494.380.208</b>	<b>Rp2.313.131.077.756</b>	<b>Rp2.710.571.959.100</b>	<b>Rp896.636.697.548</b>	<b>63.30%</b>	<b>Rp397.440.881.344</b>	<b>17.18%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	

LABA RUGI PT Widodo Makmur Unggas Tbk(WMUU)	2020	2021	2022	ANALISIS KOMPARATIF				ANALISIS COMMON SIZE		
				2020 --> 2021		2021 --> 2022		2020	2021	2022
				Rp	%	Rp	%			
PENDAPATAN BERSIH	Rp1.149.283.261.706	Rp3.090.173.578.824	Rp2.457.607.034.533	Rp1.940.890.317.118	168.88%	-Rp632.566.544.291	-20.47%	100.00%	100.00%	100.00%
BEBAN POKOK PENDAPATAN	-Rp988.594.990.786	-Rp2.665.321.889.478	-Rp2.270.597.239.417	-Rp1.676.726.898.692	169.61%	Rp394.724.650.061	-14.81%	-86.02%	-86.25%	-92.39%
<b>LABA KOTOR</b>	<b>Rp160.688.270.920</b>	<b>Rp424.851.689.346</b>	<b>Rp187.009.795.116</b>	<b>Rp264.163.418.426</b>	<b>164.39%</b>	<b>-Rp237.841.894.230</b>	<b>-55.98%</b>	<b>13.98%</b>	<b>13.75%</b>	<b>7.61%</b>
Beban umum dan administrasi	-Rp50.826.259.986	-Rp92.983.485.445	-Rp97.363.034.298	-Rp42.157.225.459	82.94%	-Rp4.379.548.853	4.71%	-4.42%	-3.01%	-3.96%
Pendapatan keuangan	Rp207.656.554	Rp1.220.816.509	Rp126.517.189	Rp1.013.159.955	487.90%	-Rp1.094.299.320	-89.64%	0.02%	0.04%	0.01%
Beban keuangan	-Rp12.629.046.453	-Rp53.498.277.364	-Rp80.672.669.177	-Rp40.869.230.911	323.61%	-Rp27.174.391.813	50.79%	-1.10%	-1.73%	-3.28%
Pendapatan lainnya	Rp8.753.405.281	Rp12.135.816.357	Rp5.750.648.793	Rp3.382.411.076	38.64%	-Rp6.385.167.564	-52.61%	0.76%	0.39%	0.23%
Beban lainnya	-Rp12.940.542.175	-Rp21.103.940.861	-Rp26.997.546.844	-Rp8.163.398.686	63.08%	-Rp5.893.605.983	27.93%	-1.13%	-0.68%	-1.10%
Keuntungan (kerugian) lainnya	Rp1.353.817.899	-Rp1.131.241.209	Rp246.424.424	-Rp2.485.059.108	-183.56%	Rp1.377.665.633	-121.78%	0.12%	-0.04%	0.01%
Laba Sebelum (Beban) Pajak - Penghasilan	Rp94.607.302.040	Rp269.491.377.333	-Rp11.899.864.797	Rp174.884.075.293	184.85%	-Rp281.391.242.130	-104.42%	8.23%	8.72%	-0.48%
Pendapatan (beban) pajak	-Rp21.157.206.705	-Rp59.663.375.950	Rp2.268.310.090	-Rp38.506.169.245	182.00%	Rp61.931.686.040	-103.80%	-1.84%	-1.93%	0.09%
<b>LABA TAHUN BERJALAN</b>	<b>Rp73.450.095.335</b>	<b>Rp209.828.001.383</b>	<b>-Rp9.631.554.707</b>	<b>Rp136.377.906.048</b>	<b>185.67%</b>	<b>-Rp219.459.556.090</b>	<b>-104.59%</b>	<b>6.39%</b>	<b>6.79%</b>	<b>-0.39%</b>
PENGHASILAN KOMPREHENSIF LAIN										
Pos - pos yang tidak akan direklasifikasi ke laba rugi:										
Pengukuran kembali liabilitas imbalan kerja	Rp3.779.777.235	Rp1.866.999.127	-Rp443.085.141	-Rp1.912.778.108	-50.61%	-Rp2.310.084.268	-123.73%	0.33%	0.06%	-0.02%
Pajak penghasilan terkait	-Rp791.479.500	-Rp410.739.808	Rp55.417.481	Rp380.739.692	-48.10%	Rp466.157.289	-113.49%	-0.07%	-0.01%	0.00%
Jumlah pendapatan komprehensif lainnya, setelah pajak	Rp2.988.297.735	Rp1.456.259.319	-Rp387.667.660	-Rp1.532.038.416	-51.27%	-Rp1.843.926.979	-126.62%	0.26%	0.05%	-0.02%
<b>JUMLAH LABA RUGI KOMPREHENSIF</b>	<b>Rp76.438.393.070</b>	<b>Rp211.284.260.702</b>	<b>-Rp10.019.222.367</b>	<b>Rp134.845.867.632</b>	<b>176.41%</b>	<b>-Rp221.303.483.069</b>	<b>-104.74%</b>	<b>6.65%</b>	<b>6.84%</b>	<b>-0.41%</b>
LABA (RUGI) BERSIH TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp72.968.249.316	Rp209.613.878.975	-Rp8.957.865.054	Rp136.645.629.659	187.27%	-Rp218.571.744.029	-104.27%	6.35%	6.78%	-0.36%
Keperluan nonpengendali	Rp481.846.019	Rp214.122.409	-Rp673.689.653	-Rp267.723.610	-55.56%	-Rp887.812.062	-414.63%	0.04%	0.01%	-0.03%
<b>TOTAL</b>	<b>Rp73.450.095.335</b>	<b>Rp209.828.001.384</b>	<b>-Rp9.631.554.707</b>	<b>Rp136.377.906.049</b>	<b>185.67%</b>	<b>-Rp219.459.556.091</b>	<b>-104.59%</b>	<b>6.39%</b>	<b>6.79%</b>	<b>-0.39%</b>
JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:										
Pemilik Entitas Induk	Rp75.957.390.539	Rp211.062.776.212	-Rp9.345.532.714	Rp135.105.385.673	177.87%	-Rp220.408.308.926	-104.43%	6.61%	6.83%	-0.38%
Keperluan nonpengendali	Rp481.002.531	Rp221.484.490	-Rp673.689.653	-Rp259.518.041	-53.95%	-Rp895.174.143	-404.17%	0.04%	0.01%	-0.03%
<b>TOTAL</b>	<b>Rp76.438.393.070</b>	<b>Rp211.284.260.702</b>	<b>-Rp10.019.222.367</b>	<b>Rp134.845.867.632</b>	<b>176.41%</b>	<b>-Rp221.303.483.069</b>	<b>-104.74%</b>	<b>6.65%</b>	<b>6.84%</b>	<b>-0.41%</b>
LABA PER SAHAM DASAR	16.78	16.17	-0.7	-0.61	-3.64%	-16.87	-104.33%	0.00%	0.00%	0.00%

ANALISIS LAPORAN KEUANGAN					
Rasio Keuangan	RUMUS	2020	2021	2022	
<b>Likuiditas</b>					
Current Ratio	Aktiva Lancar / Hutang Lancar *100%	1.06	1.73	0.56	
Quick Ratio	Aktiva Lancar - Persediaan / Hutang Lancar *100%	467.527.900.228.81	901.440.742.521.69	405.439.463.068.83	
Cash Ratio	Kas dan Setara kas / Hutang Lancar*100%	0.04	0.15	0.01	
<b>Solvabilitas</b>					
Debt to Equity	Total Utang / Ekuitas *100%	1.09	0.88	1.26	
Debt to Asset	Total Utang / Total Aset*100%	0.52	0.47	0.56	
<b>Profitabilitas</b>					
GPM	Laba Kotor / Penjualan bersih*100%	0.14	0.14	0.08	
NPM	Laba Bersih / Penjualan*100%	0.064	0.068	-0.004	
ROA	Laba Bersih / Total Aset*100%	0.052	0.091	-0.004	
ROE	Laba Bersih / Ekuitas *100%	0.11	0.17	-0.01	
<b>Aktivitas</b>					
Inventory Turnover	HPP / Rata-rata Persediaan*100%	-8.03	-21.64	-18.44	
Assets Turnover	Penjualan Bersih / Total Aset	0.81	1.34	0.91	
AR Turnover	Penjualan bersih / Rata-rata Piutang	9.25	24.87	19.78	
<b>Valuasi Pasar</b>					
PER	Harga saham per lembar / Earnings per Share (EPS)	N/A	9.46	-121.43	
EPS		16.78	16.17	-0.7	
Market to Book Value (MBV)	BVPS =Total Ekuitas / Jumlah Saham Beredar	52.38	95.07	92.67	
	P BV = Harga saham / BVPS	N/A	1.61	0.92	