



The logo of Universitas Muhammadiyah Ponorogo is a purple shield-shaped emblem. It features a central sunburst with rays, surrounded by a green laurel wreath and a white floral garland. The text "UNIVERSITAS MUHAMMADIYAH" is written in white along the top inner edge, and "PONOROGO" is written along the bottom inner edge. Two white stars are positioned on the left and right sides of the lower part of the shield.

**Lampiran 1 Laporan Keuangan  
PT . Garudafood Putra Putri Jaya Tbk  
Periode 2018-2020**

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

**PT GARUDAFOOD PUTRA PUTRI JAYA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
Tanggal 31 Desember 2019  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT GARUDAFOOD PUTRA PUTRI JAYA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION  
As of December 31, 2019  
(Expressed in Indonesian Rupiah,  
unless otherwise stated)**

	31 Desember 2019/ December 31, 2019	Catatan/ Notes	31 Desember 2018/ December 31, 2018	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan setara kas	485.136.396.267	2f,2n,4	217.697.179.498	Cash and cash equivalents
Piutang usaha - neto				Trade receivables - net
Pihak berelasi	19.280.155.451	2i,2n,5,23	5.910.672.406	Related parties
Pihak ketiga	463.638.235.295	2n,3,5,31	437.761.876.903	Third parties
Piutang lain-lain				Other receivables
Pihak berelasi	28.145.423.025	2i,2n,6,23	35.939.446.075	Related parties
Pihak ketiga	147.389.418.435	2n,6,41	6.537.142.477	Third parties
Persediaan - neto	804.886.752.999	2g,3,7,29,33	810.645.851.791	Inventories - net
Pajak pertambahan nilai dibayar di muka	565.413.752	2p,18a	6.656.851.923	Prepaid value added tax
Biaya dibayar di muka	29.433.427.404	2h,8	28.776.723.214	Prepaid expenses
Uang muka	21.410.886.115	9	20.620.025.019	Advances
<b>TOTAL ASET LANCAR</b>	<b>1.999.886.108.743</b>		<b>1.570.545.769.306</b>	<b>TOTAL CURRENT ASSETS</b>
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>
		2k,2l,3,11,13, 30,31,32		
Aset tetap - neto	2.715.366.689.138	33,41,42,46a	2.280.734.909.765	Fixed assets - net
Aset pajak tangguhan - neto	35.091.083.539	2p,3,18h	62.471.084.149	Deferred tax assets - net
Aset takberwujud - neto	29.728.972.338	1c,2j,2l,3, 12,31	34.053.507.426	Intangible assets - net
Penyerahan saham	8.199.983.280	1d,2e, 2n,10,33	7.628.424.177	Investments in shares of stock
Estimasi tagihan pajak penghasilan	4.827.807.887	2p,18f	-	Estimated claims for income tax refund
Aset tidak lancar lainnya	269.967.027.489	2n,11,13,33	256.974.610.860	Other non-current assets
<b>TOTAL ASET TIDAK LANCAR</b>	<b>3.063.181.563.671</b>		<b>2.641.862.536.377</b>	<b>TOTAL NON-CURRENT ASSETS</b>
<b>TOTAL ASET</b>	<b>5.063.067.672.414</b>		<b>4.212.408.305.683</b>	<b>TOTAL ASSETS</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

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**PT GARUDAFOOD PUTRA PUTRI JAYA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
(lanjutan)  
Tanggal 31 Desember 2019  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT GARUDAFOOD PUTRA PUTRI JAYA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (continued)  
As of December 31, 2019  
(Expressed in Indonesian Rupiah,  
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	31 Desember 2019/ December 31, 2019	Catatan/ Notes	31 Desember 2018/ December 31, 2018	
<b>LIABILITAS DAN EKUITAS</b>				<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS LANCAR</b>				<b>CURRENT LIABILITIES</b>
Utang bank jangka pendek	18.119.556.791	2n,14,20	149.644.858.345	<i>Short-term bank loans</i>
Utang usaha				<i>Trade payables</i>
Pihak berelasi	144.551.714.651	2i,2n,15,23	145.754.064.760	<i>Related parties</i>
Pihak ketiga	690.754.418.848	2n,15	666.605.564.971	<i>Third parties</i>
Utang lain-lain				<i>Other payables</i>
Pihak berelasi	2.064.059.422	2i,2n,16,	2.685.499.069	<i>Related parties</i>
Pihak ketiga	14.779.891.526	2n,16	17.742.635.026	<i>Third parties</i>
Beban akrual	140.463.224.648	2n,17	217.027.745.450	<i>Accrued expenses</i>
Uang muka pelanggan	866.301.473	2n	3.832.529.986	<i>Advances from customers</i>
Liabilitas imbalan kerja				<i>Short-term employee</i>
karyawan jangka pendek	28.297.373.478	2n,2o,3,22	53.597.701.773	<i>benefits liabilities</i>
Utang pajak	26.891.431.423	2p,18b	42.823.946.169	<i>Taxes payable</i>
Bagian jangka pendek dari pinjaman jangka panjang:				<i>Current maturities of long-term debts:</i>
Utang bank	212.333.333.335	2n,14,20	10.992.792.228	<i>Bank loans</i>
Utang sewa pembiayaan	19.465.318.741	2m,2n,3,11	14.858.973.312	<i>Finance lease payables</i>
Utang pembiayaan konsumen	5.295.107.301	2n,11	3.791.965.189	<i>Consumer financing payables</i>
<b>TOTAL LIABILITAS LANCAR</b>	<b>1.303.881.731.637</b>		<b>1.329.358.276.278</b>	<b>TOTAL CURRENT LIABILITIES</b>
<b>LIABILITAS TIDAK LANCAR</b>				<b>NON-CURRENT LIABILITIES</b>
Pinjaman jangka panjang - setelah dikurangi dengan bagian jangka pendek:				<i>Long-term debts - net of current maturities:</i>
Utang bank	880.416.666.665	2n,14,20	301.756.500.000	<i>Bank loans</i>
Utang sewa pembiayaan	35.548.130.213	2m,2n,3,11	28.758.446.560	<i>Finance lease payables</i>
Utang pembiayaan konsumen	4.906.895.938	2n,11	4.423.097.329	<i>Consumer financing payables</i>
Liabilitas jangka panjang lainnya	22.388.482.046	21,45	22.696.665.836	<i>Other long-term liabilities</i>
Liabilitas imbalan kerja				<i>Long-term employee</i>
karyawan jangka panjang	50.405.001.000	2o,3,22	36.006.843.000	<i>benefits liabilities</i>
<b>TOTAL LIABILITAS TIDAK LANCAR</b>	<b>993.665.175.862</b>		<b>393.641.552.725</b>	<b>TOTAL NON-CURRENT LIABILITIES</b>
<b>TOTAL LIABILITAS</b>	<b>2.297.546.907.499</b>		<b>1.722.999.829.003</b>	<b>TOTAL LIABILITIES</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

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**PT GARUDAFOOD PUTRA PUTRI JAYA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
(lanjutan)  
Tanggal 31 Desember 2019  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT GARUDAFOOD PUTRA PUTRI JAYA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (continued)  
As of December 31, 2019  
(Expressed in Indonesian Rupiah,  
unless otherwise stated)**

	31 Desember 2019/ December 31, 2019	Catatan/ Notes	31 Desember 2018/ December 31, 2018	
<b>LIABILITAS DAN EKUITAS (lanjutan)</b>				<b>LIABILITIES AND EQUITY (continued)</b>
<b>EKUITAS</b>				<b>EQUITY</b>
<b>Ekuitas yang dapat diatribusikan kepada pemilik entitas induk:</b>				<b>Equity attributable to owners of the parent company:</b>
Modal saham - nilai nominal Rp100 per saham				Share capital - par value of Rp100 per share
Modal dasar - 20.000.000.000 saham				Authorized capital - 20,000,000,000 shares
Modal ditempatkan dan disetor penuh - 7.379.580.291 saham	737.958.029.100	1b,24	737.958.029.100	Issued and fully paid capital - 7,379,580,291 shares
Tambahan modal disetor - neto	909.288.729.834	1b,2d,25	909.288.729.834	Additional paid-in capital - net
Saldo laba				Retained earnings
Telah ditentukan penggunaannya	5.000.000.000	26	-	Appropriated
Belum ditentukan penggunaannya	1.030.320.940.159		743.914.402.058	Unappropriated
Rugi komprehensif lain	(80.471.339.496)	2b,2r	(56.841.162.957)	Other comprehensive loss
<b>Sub-total</b>	<b>2.602.096.359.597</b>		<b>2.334.319.998.035</b>	<b>Sub-total</b>
<b>Kepentingan nonpengendali</b>	<b>163.424.405.318</b>	<b>2b,26,27</b>	<b>155.088.478.645</b>	<b>Non-controlling interests</b>
<b>EKUITAS - NETO</b>	<b>2.765.520.764.915</b>		<b>2.489.408.476.680</b>	<b>EQUITY - NET</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>	<b>5.063.067.672.414</b>		<b>4.212.408.305.683</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

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**PT GARUDAFOOD PUTRA PUTRI JAYA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPRESIF LAIN KONSOLIDASIAN  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2019  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT GARUDAFOOD PUTRA PUTRI JAYA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME  
For the Year Ended December 31, 2019  
(Expressed in Indonesian Rupiah,  
unless otherwise stated)**

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,			
	2019	Catatan/ Notes	2018	
<b>PENJUALAN NETO</b>	8.438.631.355.699	2q,23,28,36	8.048.946.664.266	<b>NET SALES</b>
<b>BEBAN POKOK PENJUALAN</b>	(5.910.489.349.236)	2q,7,23,29,36	(5.495.794.976.776)	<b>COST OF GOODS SOLD</b>
<b>LABA BRUTO</b>	<b>2.528.142.006.463</b>		<b>2.553.151.687.490</b>	<b>GROSS PROFIT</b>
Beban penjualan	(1.355.631.464.428)	2q,11,30	(1.361.526.966.344)	Selling expenses
Beban umum dan administrasi	(554.177.456.534)	2q,5,11,12,31	(574.981.396.400)	General and administrative expenses
Penghasilan operasi lainnya	112.119.039.778	2q,11,32	78.981.609.169	Other operating income
Beban operasi lainnya	(57.788.727.828)	2q,7,10,11,13,33	(48.046.719.655)	Other operating expenses
<b>LABA USAHA</b>	<b>672.663.397.451</b>		<b>647.578.214.260</b>	<b>OPERATING INCOME</b>
Penghasilan keuangan	14.920.134.366	2q,23,34	6.191.750.935	Finance income
Beban keuangan	(107.016.525.972)	2q,19,23,34	(71.263.058.866)	Financial charges
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>	<b>580.567.005.845</b>		<b>582.506.906.329</b>	<b>INCOME BEFORE INCOME TAX EXPENSE</b>
Beban pajak penghasilan - neto	(144.800.646.365)	2p,3,18c,18g,18h	(157.025.309.219)	Income tax expense - net
<b>LABA TAHUN BERJALAN</b>	<b>435.766.359.480</b>		<b>425.481.597.110</b>	<b>INCOME FOR THE YEAR</b>
<b>PENGHASILAN (RUGI) KOMPRESIF LAIN:</b>				<b>OTHER COMPREHENSIVE INCOME (LOSS):</b>
Pos yang akan direklasifikasi ke laba rugi: Selisih kurs atas penjabaran laporan keuangan - neto	(123.307.436)	2r	(45.539.542)	Item to be reclassified to profit or loss: Differences arising from foreign currency translation - net
Pos yang tidak akan direklasifikasi ke laba rugi: Keuntungan (kerugian) aktuaris atas imbangan kerja karyawan - neto	(27.151.015.787)	2o,18h,22	15.541.293.000	Item not to be reclassified to profit or loss: Actuarial gain (loss) on employee benefits - net
Penghasilan (rugi) kompresif lain - neto	(27.274.323.223)		15.495.753.458	Other comprehensive income (loss) - net
<b>TOTAL LABA KOMPRESIF TAHUN BERJALAN</b>	<b>408.492.036.257</b>		<b>440.977.350.568</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>
<b>LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:</b>				<b>INCOME FOR THE YEAR ATTRIBUTABLE TO:</b>
Pemilik entitas induk	416.859.403.048		404.926.053.034	Owners of the parent company
Kepentingan nonpengendali	18.906.956.432	2b	20.555.544.076	Non-controlling interests
<b>Total</b>	<b>435.766.359.480</b>		<b>425.481.597.110</b>	<b>Total</b>
<b>TOTAL LABA KOMPRESIF TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:</b>				<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR ATTRIBUTABLE TO:</b>
Pemilik entitas induk	393.229.226.509		416.405.227.661	Owners of the parent company
Kepentingan nonpengendali	15.262.809.748	2b,27	24.572.122.907	Non-controlling interests
<b>Total</b>	<b>408.492.036.257</b>		<b>440.977.350.568</b>	<b>Total</b>
<b>LABA PER SAHAM DASAR</b>	<b>56,49</b>	<b>2t,35</b>	<b>56,79</b>	<b>BASIC EARNINGS PER SHARE</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

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Tanggal 31 Desember 2020  
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CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION  
As of December 31, 2020  
(Expressed in Indonesian Rupiah,  
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	31 Desember 2020/ December 31, 2020	Catatan/ Notes	31 Desember 2019/ December 31, 2019	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan setara kas	859.338.834.174	2g,2o,5	485.136.396.267	Cash and cash equivalents
Piutang usaha - neto				Trade receivables - net
Pihak berelasi	20.537.613.610	2j,2o,6,24	19.280.155.451	Related parties
Pihak ketiga	493.259.097.479	2o,3,6,32	463.638.235.295	Third parties
Piutang lain-lain				Other receivables
Pihak berelasi	32.613.565.515	2j,2o,7,24	28.145.423.025	Related parties
Pihak ketiga	11.725.678.878	2o,7 2h,3	147.389.418.435	Third parties
Persediaan - neto	861.818.731.958	8,30,34,42	804.886.752.999	Inventories - net
Pajak pertambahan nilai dibayar di muka	-	2q,20a	565.413.752	Prepaid value added tax
Biaya dibayar di muka	8.073.478.548	2i,9	29.433.427.404	Prepaid expenses
Uang muka	26.956.530.113	10	21.410.886.115	Advances
<b>TOTAL ASET LANCAR</b>	<b>2.314.323.530.275</b>		<b>1.999.886.108.743</b>	<b>TOTAL CURRENT ASSETS</b>
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>
Aset tetap - neto	3.217.662.289.685	2l,2m,3,12,15, 31,32,33	2.715.366.689.138	Fixed assets - net
Goodwill	735.986.807.446	34,42,43 1c,2f,2m	-	Goodwill
Aset hak guna - neto	146.606.421.546	2b,2n,3,4 13,31,32	-	Right of use assets - net
Aset pajak tangguhan - neto	38.855.984.654	2q,3,20h 2k,2m,3,	35.091.083.539	Deferred tax assets - net
Aset takberwujud - neto	22.267.178.830	14,32	29.728.972.338	Intangible assets - net
Estimasi tagihan pajak penghasilan	21.620.945.467	2q,20f 1d,2f,	4.827.807.887	Estimated claims for income tax refund
Penyertaan saham	10.040.082.726	2o,11	8.199.983.280	Investments in shares of stock
Aset tidak lancar lainnya	63.606.400.404	2o,15	269.967.027.489	Other non-current assets
<b>TOTAL ASET TIDAK LANCAR</b>	<b>4.256.646.110.758</b>		<b>3.063.181.563.671</b>	<b>TOTAL NON-CURRENT ASSETS</b>
<b>TOTAL ASET</b>	<b>6.570.969.641.033</b>		<b>5.063.067.672.414</b>	<b>TOTAL ASSETS</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

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CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (continued)  
As of December 31, 2020  
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	31 Desember 2020/ December 31, 2020	Catatan/ Notes	31 Desember 2019/ December 31, 2019	
<b>LIABILITAS DAN EKUITAS</b>				<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS LANCAR</b>				<b>CURRENT LIABILITIES</b>
Utang bank jangka pendek	977.054.042	2o,16,21,46	18.119.556.791	Short-term bank loans
Utang usaha				Trade payables
Pihak berelasi	135.177.548.239	2j,2o,17,24	144.551.714.651	Related parties
Pihak ketiga	767.045.178.861	2o,17	690.754.418.848	Third parties
Utang lain-lain				Other payables
Pihak berelasi	4.568.261.494	2j,2o,18, 24	2.064.059.422	Related parties
Pihak ketiga	31.114.232.293	2o,18	14.779.891.526	Third parties
Beban akrual	200.769.858.723	2o,19	140.463.224.648	Accrued expenses
Uang muka pelanggan	5.988.711.608	2o	866.301.473	Advances from customers
Liabilitas imbalan kerja				Short-term employee benefits liabilities
karyawan jangka pendek	37.072.714.418	2o,2p,3,22	28.297.373.478	
Utang pajak	42.019.248.374	2q,20b	26.891.431.423	Taxes payable
Bagian jangka pendek dari pinjaman jangka panjang:				Current maturities of long-term debts:
Utang bank	12.500.000.000	2o,16,21,46	212.333.333.335	Bank loans
Liabilitas sewa	58.004.439.880	2b,2n,3,4,13	-	Lease liabilities
Utang sewa pembiayaan	20.704.364.517	2n,2o,3,12	19.465.318.741	Finance lease payables
Utang pembiayaan konsumen	5.588.155.215	2o,12	5.295.107.301	Consumer financing payables
<b>TOTAL LIABILITAS LANCAR</b>	<b>1.321.529.767.664</b>		<b>1.303.881.731.637</b>	<b>TOTAL CURRENT LIABILITIES</b>
<b>LIABILITAS TIDAK LANCAR</b>				<b>NON-CURRENT LIABILITIES</b>
Pinjaman jangka panjang - setelah dikurangi dengan bagian jangka pendek:				Long-term debts - net of current maturities:
Utang bank	2.172.617.061.393	2o,16,21,46	880.416.666.665	Bank loans
Liabilitas sewa	67.531.207.008	2b,2n,3,4,13	-	Lease liabilities
Utang sewa pembiayaan	19.163.206.880	2n,2o,3,12	35.548.130.213	Finance lease payables
Utang pembiayaan konsumen	4.645.829.487	2o,12	4.906.895.938	Consumer financing payables
Liabilitas jangka panjang lainnya	30.366.169.242	22	22.388.482.046	Other long-term liabilities
Liabilitas imbalan kerja				Long-term employee benefits liabilities
karyawan jangka panjang	60.679.610.206	2p,3,23	50.405.001.000	
<b>TOTAL LIABILITAS TIDAK LANCAR</b>	<b>2.355.003.084.216</b>		<b>993.665.175.862</b>	<b>TOTAL NON-CURRENT LIABILITIES</b>
<b>TOTAL LIABILITAS</b>	<b>3.676.532.851.880</b>		<b>2.297.546.907.499</b>	<b>TOTAL LIABILITIES</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

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LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
(lanjutan)  
Tanggal 31 Desember 2020  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT GARUDAFOOD PUTRA PUTRI JAYA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (continued)  
As of December 31, 2020  
(Expressed in Indonesian Rupiah,  
unless otherwise stated)**

	31 Desember 2020/ December 31, 2020	Catatan/ Notes	31 Desember 2019/ December 31, 2019	
<b>LIABILITAS DAN EKUITAS (lanjutan)</b>				<b>LIABILITIES AND EQUITY (continued)</b>
<b>EKUITAS</b>				<b>EQUITY</b>
<b>Ekuitas yang dapat diatribusikan kepada pemilik entitas induk:</b>				<b>Equity attributable to owners of the parent company:</b>
Modal saham - nilai nominal Rp100 per saham				Share capital - par value of Rp100 per share
Modal dasar - 20.000.000.000 saham				Authorized capital - 20,000,000,000 shares
Modal ditempatkan dan disetor penuh - 7.379.580.291 saham	737.958.029.100	1b,25	737.958.029.100	Issued and fully paid capital - 7,379,580,291 shares
Tambahan modal disetor - neto	909.288.729.834	1b,2e,2v,26	909.288.729.834	Additional paid-in capital - net
Saham tresuri	(30.078.907.476)	2v,25	-	Treasury shares
Saldo laba				Retained earnings
Telah ditentukan penggunaannya	10.000.000.000	27	5.000.000.000	Appropriated
Belum ditentukan penggunaannya	1.073.643.431.337		1.030.320.940.159	Unappropriated
Rugi komprehensif lain	(130.903.143.002)	2c,2r	(80.471.339.496)	Other comprehensive loss
<b>Sub-total</b>	<b>2.569.908.139.793</b>		<b>2.602.096.359.597</b>	<b>Sub-total</b>
<b>Kepentingan nonpengendali</b>	<b>324.528.649.360</b>	2c,27,28	<b>163.424.405.318</b>	<b>Non-controlling interests</b>
<b>EKUITAS - NETO</b>	<b>2.894.436.789.153</b>		<b>2.765.520.764.915</b>	<b>EQUITY - NET</b>
<b>TOTAL LIABILITAS DAN EKUITAS</b>	<b>6.570.969.641.033</b>		<b>5.063.067.672.414</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

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

**PT GARUDAFOOD PUTRA PUTRI JAYA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2020  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT GARUDAFOOD PUTRA PUTRI JAYA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME  
For the Year Ended December 31, 2020  
(Expressed in Indonesian Rupiah,  
unless otherwise stated)**

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,			
	2020	Catatan/ Notes	2019	
<b>PENJUALAN NETO</b>	7.711.334.590.144	2r,24,29,37	8.438.631.355.699	<b>NET SALES</b>
<b>BEBAN POKOK PENJUALAN</b>	(5.568.907.814.506)	2r,8,24,30,37	(5.910.489.349.236)	<b>COST OF GOODS SOLD</b>
<b>LABA BRUTO</b>	<b>2.142.426.775.638</b>		<b>2.528.142.006.463</b>	<b>GROSS PROFIT</b>
Beban penjualan	(1.111.326.412.293)	2r,12,13,31 2r,6,12,	(1.355.631.464.428)	Selling expenses
Beban umum dan administrasi	(603.575.877.329)	13,14,32	(554.177.456.534)	General and administrative expenses
Penghasilan operasi lainnya	121.102.532.338	2r,12,33	112.119.039.778	Other operating income
Beban operasi lainnya	(97.215.317.609)	2r,8,11, 12,34	(57.788.727.828)	Other operating expenses
<b>LABA USAHA</b>	<b>451.411.700.745</b>		<b>672.663.397.451</b>	<b>OPERATING INCOME</b>
Penghasilan keuangan	23.603.868.083	2r,24,35,37	14.920.134.366	Finance income
Beban keuangan	(135.030.671.665)	2r,24,35,37	(107.016.525.972)	Financial charges
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>	<b>339.984.897.163</b>		<b>580.567.005.845</b>	<b>INCOME BEFORE INCOME TAX EXPENSE</b>
Beban pajak penghasilan - neto	(94.881.135.256)	2q,3,20c, 20g,20h,37	(144.800.646.365)	Income tax expense - net
<b>LABA TAHUN BERJALAN</b>	<b>245.103.761.907</b>		<b>435.766.359.480</b>	<b>INCOME FOR THE YEAR</b>
<b>PENGHASILAN (RUGI) KOMPREHENSIF LAIN:</b>				<b>OTHER COMPREHENSIVE INCOME (LOSS):</b>
Pos yang akan direklasifikasi ke laba rugi:				Item to be reclassified to profit or loss:
Selisih kurs atas penjabaran laporan keuangan - neto	(47.296.242)	2s	(123.307.436)	Differences arising from foreign currency translation - net
Pos yang tidak akan direklasifikasi ke laba rugi:				Item not to be reclassified to profit or loss:
Kerugian aktuaris atas imbangan kerja karyawan - neto	(56.141.403.192)	2p,20h,23	(27.151.015.787)	Actuarial loss on employee benefits - net
Rugi komprehensif lain - neto	(56.188.699.434)		(27.274.323.223)	Other comprehensive loss - net
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN</b>	<b>188.915.062.473</b>		<b>408.492.036.257</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>
<b>LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:</b>				<b>INCOME FOR THE YEAR ATTRIBUTABLE TO:</b>
Pemilik entitas induk	259.412.261.010		416.859.403.048	Owners of the parent company
Kepentingan nonpengendali	(14.308.499.103)	2c	18.906.956.432	Non-controlling interests
<b>Total</b>	<b>245.103.761.907</b>		<b>435.766.359.480</b>	<b>Total</b>
<b>TOTAL LABA KOMPREHENSIF TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:</b>				<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR ATTRIBUTABLE TO:</b>
Pemilik entitas induk	208.980.457.504		393.229.226.509	Owners of the parent company
Kepentingan nonpengendali	(20.065.395.031)	2c,28	15.262.809.748	Non-controlling interests
<b>Total</b>	<b>188.915.062.473</b>		<b>408.492.036.257</b>	<b>Total</b>
<b>LABA PER SAHAM DASAR</b>	<b>35,20</b>	2u,36	<b>56,49</b>	<b>BASIC EARNINGS PER SHARE</b>

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

## **Lampiran 2 Perhitungan Rasio -Rasio**



## Perhitungan Rasio Pt Garudafood Putra Putri Jaya Tbk 2018-2020

### 1. Perhitungan Rasio Likuiditas

#### a) Perhitungan *Current Ratio* (Rasio Lancar)

Rumus :

$$\text{Current Ratio} = \frac{\text{Aktiva Lancar}}{\text{Hutang Lancar}} \times 100\%$$

$$2018 = \frac{1.570.545.769.306}{1.329.358.276.278} \times 100\%$$

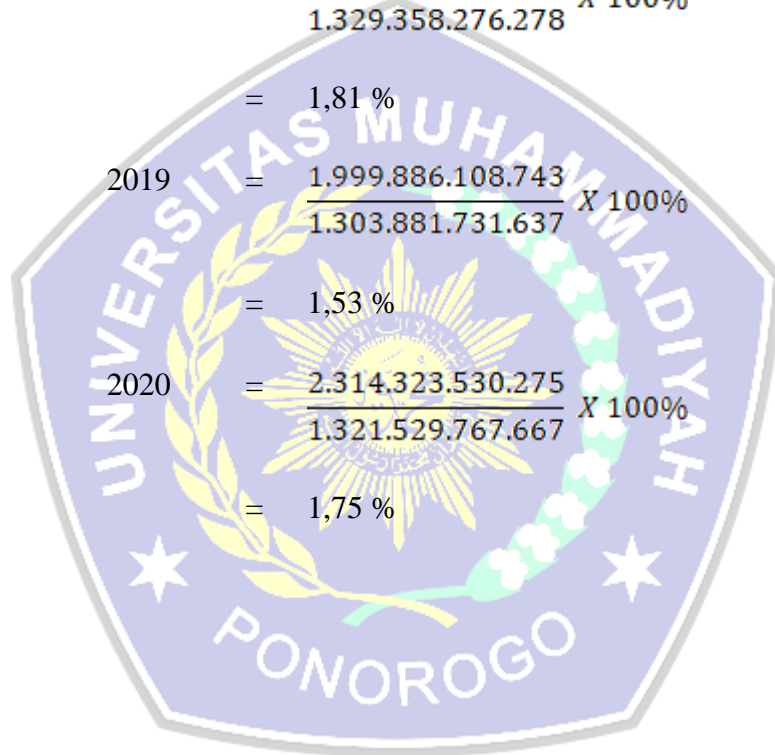
$$= 1,81 \%$$

$$2019 = \frac{1.999.886.108.743}{1.303.881.731.637} \times 100\%$$

$$= 1,53 \%$$

$$2020 = \frac{2.314.323.530.275}{1.321.529.767.667} \times 100\%$$

$$= 1,75 \%$$



b) Perhitungan *Quick Ratio* (Rasio Cepat)

Rumus :

$$\text{Quick Ratio} = \frac{\text{Aktiva Lancar} - \text{Persediaan}}{\text{Hutang Lancar}} \times 100\%$$

$$2018 = \frac{1.570.545.769.306 - 810.645.851.791}{1.329.358.276.278} \times 100\%$$

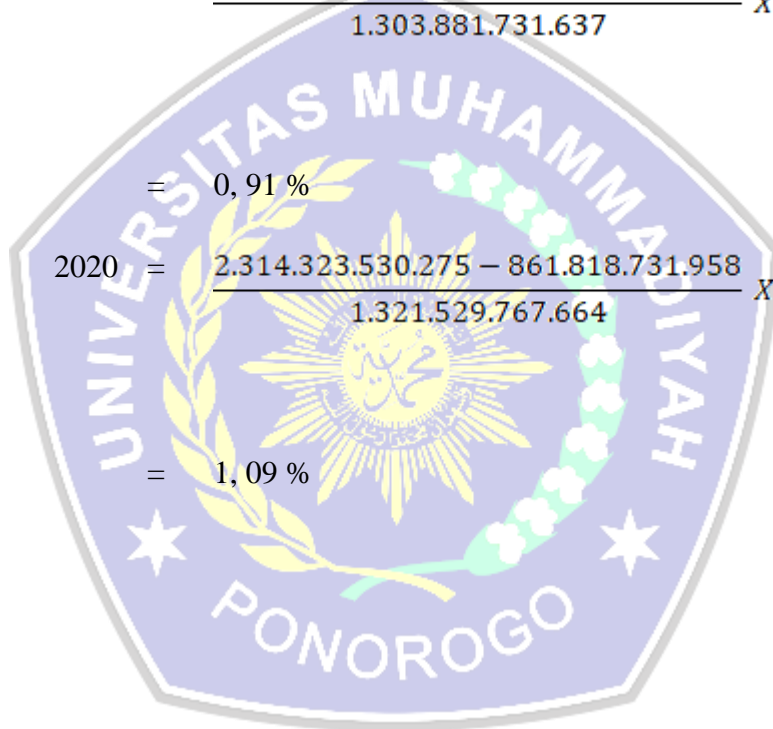
$$= 0,57 \%$$

$$2019 = \frac{1.999.886.108.743 - 804.886.752.999}{1.303.881.731.637} \times 100\%$$

$$= 0,91 \%$$

$$2020 = \frac{2.314.323.530.275 - 861.818.731.958}{1.321.529.767.664} \times 100\%$$

$$= 1,09 \%$$



## 2. Perhitungan Rasio Profitabilitas

### a) Perhitungan Margin Laba Kotor

Rumus :	$Gross\ Profit = \frac{Laba\ Kotor}{Penjualan} \times 100\%$

$$2018 = \frac{582.506.906.329}{8.048.946.664.266} \times 100\%$$

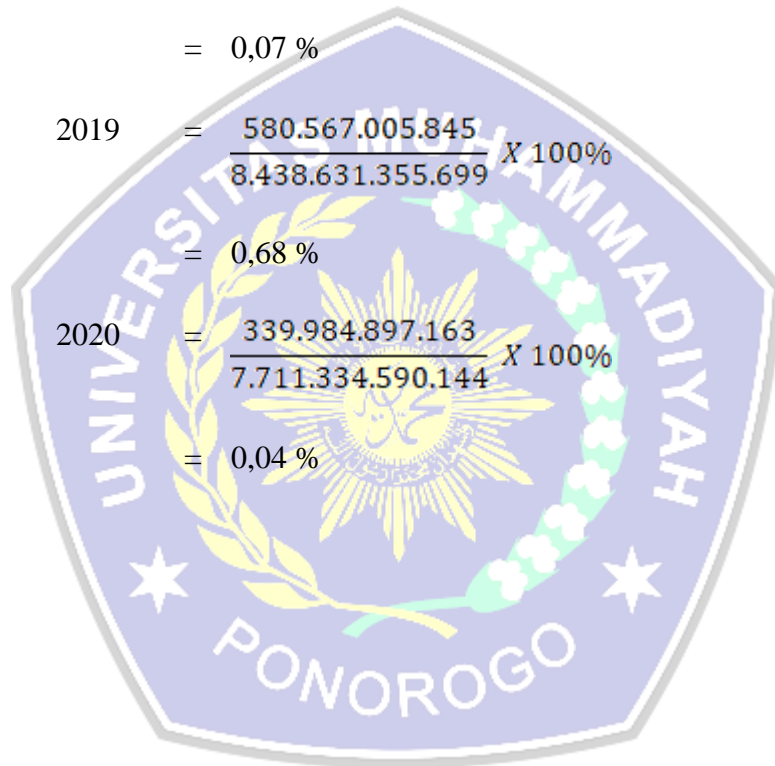
$$= 0,07 \%$$

$$2019 = \frac{580.567.005.845}{8.438.631.355.699} \times 100\%$$

$$= 0,68 \%$$

$$2020 = \frac{339.984.897.163}{7.711.334.590.144} \times 100\%$$

$$= 0,04 \%$$



**b) Perhitungan Margin Laba Bersih**

Rumus : 
$$NPM = \frac{\text{Laba Bersih}}{\text{Penjualan}} \times 100 \%$$

$$2018 = \frac{425.481.597.110}{8.048.946.664.266} \times 100\%$$

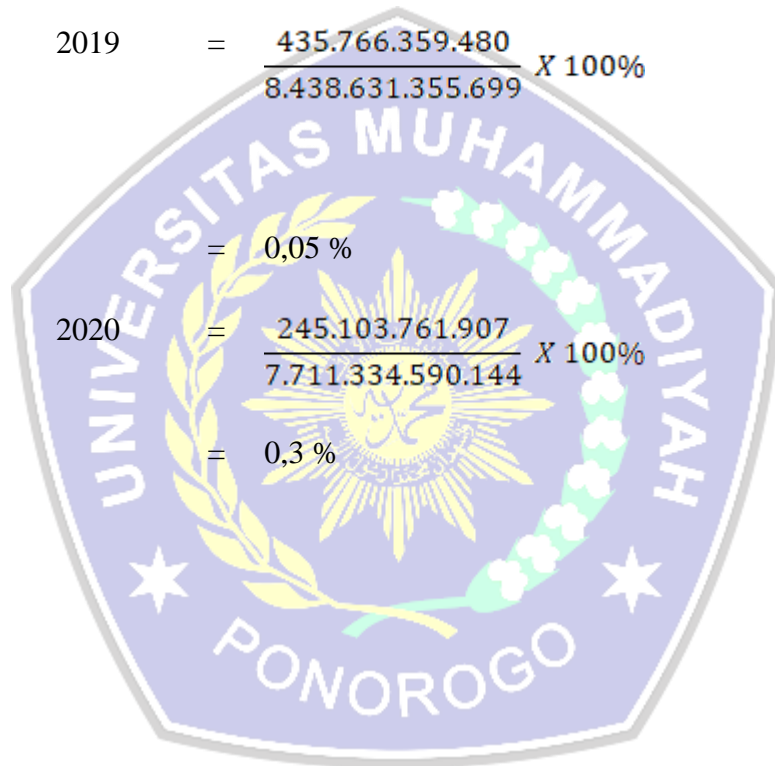
$$= 0,05 \%$$

$$2019 = \frac{435.766.359.480}{8.438.631.355.699} \times 100\%$$

$$= 0,05 \%$$

$$2020 = \frac{245.103.761.907}{7.711.334.590.144} \times 100\%$$

$$= 0,3 \%$$



### 3. Perhitungan Rasio Solvabilitas

#### a) Perhitungan Rasio Hutang (*Debt Ratio*)

$$\text{Rumus : } \text{Debt Ratio} = \frac{\text{Total Hutang}}{\text{Total Aktia}} \times 100\%$$

$$2018 = \frac{1.722.999.829.003}{4.212.408.305.683} \times 100\%$$

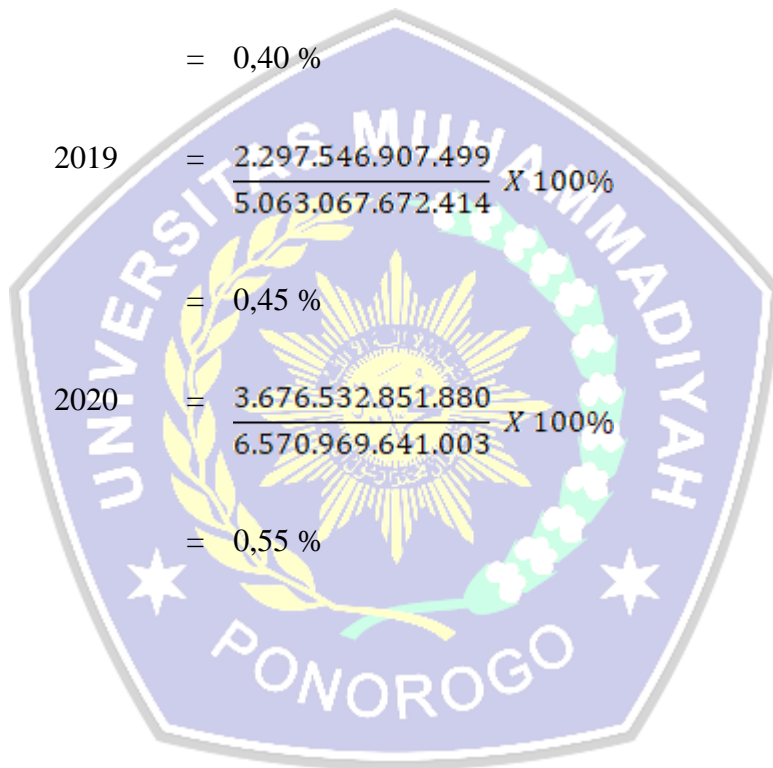
$$= 0,40 \%$$

$$2019 = \frac{2.297.546.907.499}{5.063.067.672.414} \times 100\%$$

$$= 0,45 \%$$

$$2020 = \frac{3.676.532.851.880}{6.570.969.641.003} \times 100\%$$

$$= 0,55 \%$$





b) Perhitungan *Debt To Equity* ( Rasio Utang Dengan Ekuitas)

$$\text{Rumus : } \textit{Debt To Equity Ratio} = \frac{\textit{Hutang Jangka panjang}}{\textit{Ekuitas}} \times 100\%$$

$$2018 = \frac{393.641.552.725}{2.489.408.476.680} \times 100\%$$

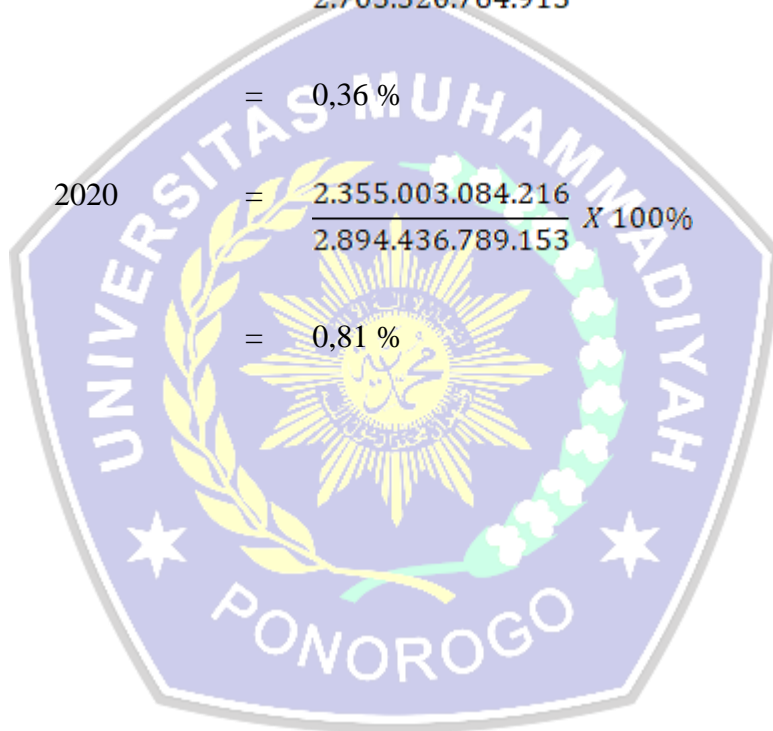
$$= 0,15 \%$$

$$2019 = \frac{993.665.175.862}{2.705.520.764.915} \times 100\%$$

$$= 0,36 \%$$

$$2020 = \frac{2.355.003.084.216}{2.894.436.789.153} \times 100\%$$

$$= 0,81 \%$$



#### 4. Perhitungan Rasio Aktivitas

##### a) Perhitungan *Total Asset Turnover*

$$\text{Rumus : } \text{total asset turnover} = \frac{\text{penjualan}}{\text{total aktiva}} \times 100\%$$

$$2018 = \frac{8.048.946.664.266}{4.212.408.305.683} \times 100\%$$

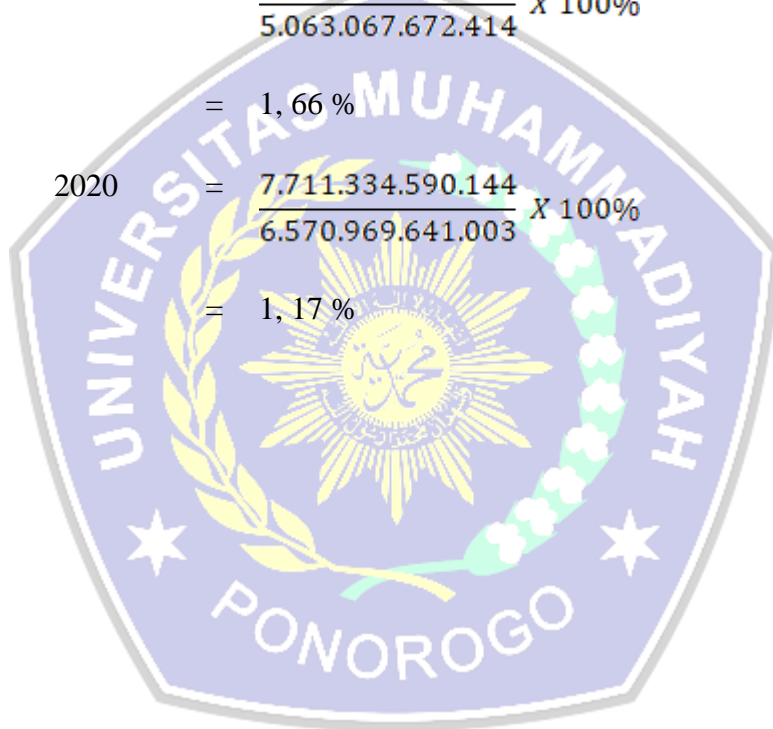
$$= 1,91 \%$$

$$2019 = \frac{8.438.631.355.699}{5.063.067.672.414} \times 100\%$$

$$= 1,66 \%$$

$$2020 = \frac{7.711.334.590.144}{6.570.969.641.003} \times 100\%$$

$$= 1,17 \%$$



b) Perhitungan *Fixed Asset Turnover*

$$\text{Rumus : } \textit{Fixed Assat Turnover} = \frac{\textit{Penjualan}}{\textit{Aset Tetap}} \times 100\%$$

$$2018 = \frac{8.048.846.664.266}{2.280.734.909.765} \times 100\%$$

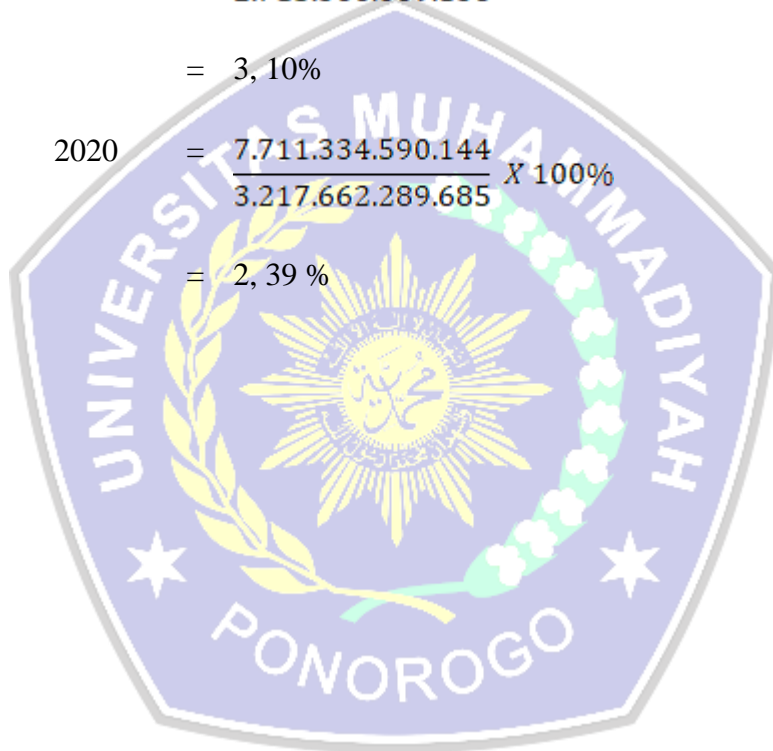
$$= 2,52 \%$$

$$2019 = \frac{8.438.631.355.699}{2.715.366.689.138} \times 100\%$$

$$= 3,10\%$$

$$2020 = \frac{7.711.334.590.144}{3.217.662.289.685} \times 100\%$$

$$= 2,39 \%$$



## **Lampiran 3 Berita Acara Bimbingan**









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(PPJ/PT/IV/2020-PT/Ak-SK Nomor : 77/SK/BAN)

BERITA ACARA BIMBINGAN SKRIPSI

- 1 Nama Mahasiswa : ERNA WATI
- 2 NIM : 16441208
- 3 Jurusan : AKUNTANSI S1
- 4 Bidang : Analisis Laporan Keuangan
- 5 Alamat : RT 01/RW 02, Desa Pudak Kulon, Kecamatan Pudak, Kabupaten Ponorogo
- 6 Judul Skripsi : Analisis Laporan Keuangan Untuk Menilai Kinerja Keuangan Pada PT. Garudafood Putra Putri Jaya Tbk Periode 2018-2020
- 7 Masa Pembimbingan : September 2022 s.d. Agustus 2023
- 8 Tanggal Mengajukan Skripsi :
- 9 Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
22 - Juli 2022	Revisi Bab 4.5	
10 Agustus 2022	- - bab 4.5	
11 September 2022	- - bab 4.5	
04 Januari 2022	ACC Full Draft.	
1 - 1 - 2023	revisi bab 1, 2, 3	
7 - 1 - 2023	revisi bab 4, 5	
8 - 1 - 2023	cek plagiasi 25%	
10 - 1 - 2023	revisi bab 4 & 5	
30 - 1 - 2023	ACC bab 1 - 5	

