

LAMPIRAN

1. Laporan Posisi Keuangan PT. Mayora Indah Tbk.

PT MAYORA INDAH Tbk DAN ENTITAS ANAK
Laporan Posisi Keuangan Konsolidasian
31 Desember 2020 dan 2019
(Angka-angka Disajikan dalam Rupiah, kecuali Dinyatakan Lain)

PT MAYORA INDAH Tbk AND ITS SUBSIDIARIES
Consolidated Statements of Financial Position
December 31, 2020 and 2019
(Figures are Presented in Rupiah, unless Otherwise Stated)

	Catatan/ Notes	2020	2019	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	4	3.777.791.432.101	2.962.004.659.009	Cash and cash equivalents
Piutang usaha - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp 38.070.062.219 dan Rp 41.793.587.269 pada tanggal 31 Desember 2020 dan 2019	5			Trade accounts receivable - net of allowance for impairment of Rp 38,070,062,219 and Rp 41,793,587,269 as of December 31, 2020 and 2019, respectively
Pihak berelasi	33	5.333.380.386.497	4.745.854.148.720	Related parties
Pihak ketiga		130.604.357.590	1.156.139.900.456	Third parties
Piutang lain-lain - pihak ketiga		168.238.240.056	500.974.800.491	Other accounts receivable - third parties
Persediaan	6	2.805.111.592.211	2.790.633.951.514	Inventories
Uang muka pembelian	7	106.660.948.660	101.543.572.151	Advances for purchases
Pajak dibayar dimuka	8	484.946.041.218	461.144.088.840	Prepaid taxes
Biaya dibayar dimuka		32.096.163.761	37.807.460.332	Prepaid expenses
JUMLAH ASET LANCAR		12.838.729.162.094	12.776.102.781.513	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NONCURRENT ASSETS
Aset pajak tangguhan	31	104.876.456.480	96.055.409.948	Deferred tax assets
Aset tetap - setelah dikurangi akumulasi penyusutan dan amortisasi masing-masing sebesar Rp 5.567.196.018.777 dan Rp 4.843.364.769.063 pada tanggal 31 Desember 2020 dan 2019	9	6.043.201.970.326	4.674.963.819.225	Property, plant and equipment - net of accumulated depreciation and amortization of Rp 5,567,196,018,777 and Rp 4,843,364,769,063 as of December 31, 2020 and 2019, respectively
Aset hak guna bangunan - setelah dikurangi akumulasi penyusutan dan amortisasi sebesar Rp 72.420.411.139 pada tanggal 31 Desember 2020	10	228.563.209.997	-	Right-of-use assets buildings - net of accumulated depreciation and amortization of Rp 72,420,411,139 as of December 31, 2020
Uang muka pembelian aset tetap	11	521.483.598.829	1.459.858.783.569	Advances for purchases of property and equipment
Uang jaminan		40.646.116.824	30.938.012.218	Guarantee deposits
JUMLAH ASET TIDAK LANCAR		6.938.771.352.456	6.261.816.024.960	TOTAL NONCURRENT ASSETS
JUMLAH ASET		19.777.500.514.550	19.037.918.806.473	TOTAL ASSETS

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PT MAYORA INDAH Tbk AND ITS SUBSIDIARIES
Consolidated Statements of Financial Position
December 31, 2020 and 2019
(Figures are Presented in Rupiah, unless Otherwise Stated)

	Catatan/ Notes	2020	2019	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang bank jangka pendek	12	50.000.000.000	1.000.000.000.000	Short-term bank loans
Utang usaha	13			Trade accounts payable
Pihak berelasi	33	89.728.514.783	73.028.489.702	Related parties
Pihak ketiga		1.502.068.040.119	1.239.154.448.245	Third parties
Utang lain-lain - pihak ketiga	14	314.132.408.598	100.229.810.844	Other accounts payable - third parties
Utang pajak	15	147.124.420.454	184.860.464.005	Taxes payable
Beban akrual	16	411.852.543.588	695.162.743.054	Accrued expenses
Bagian pinjaman bank jangka panjang yang akan jatuh tempo dalam waktu satu tahun	17	804.060.567.757	421.923.583.261	Current portion of long-term bank loans
Bagian utang obligasi jangka panjang yang akan jatuh tempo dalam waktu satu tahun	19	156.337.216.664	-	Current portion of long-term bonds payable
JUMLAH LIABILITAS JANGKA PENDEK		3.475.323.711.943	3.714.359.539.201	TOTAL CURRENT LIABILITIES
LIABILITAS JANGKA PANJANG				NONCURRENT LIABILITIES
Liabilitas pajak tunggahan	31	15.261.479.977	11.181.056.094	Deferred tax liabilities
Pinjaman bank jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun	17	1.725.336.242.405	2.839.707.799.079	Long-term bank loans - net of current portion
Liabilitas sewa	16	236.190.555.450	-	Lease liabilities
Utang obligasi jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun	19	1.888.882.902.612	1.546.672.357.500	Long-term bonds payable - net of current portion
Liabilitas imbalan kerja jangka panjang	30	1.165.037.572.205	1.014.057.859.281	Long-term employee benefits liability
JUMLAH LIABILITAS JANGKA PANJANG		5.030.708.752.649	5.411.619.071.954	TOTAL NONCURRENT LIABILITIES
JUMLAH LIABILITAS		8.506.032.464.592	9.125.978.611.155	TOTAL LIABILITIES
EKUITAS				EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk				Equity Attributable to Owners of the Company
Modal saham - nilai nominal Rp 20 per saham				Capital stock - Rp 20 par value per share
Modal dasar - 75.000.000.000 saham				Authorized - 75,000,000,000 shares issued and paid-up -
Modal ditempatkan dan disetor - 22.358.695.725 saham	21	447.173.994.500	447.173.994.500	22,358,695,725 shares
Tambahan modal disetor		330.005.500	330.005.500	Additional paid-in capital
Saldo laba				Retained earnings
Ditentukan penggunaannya	22	47.000.000.000	45.000.000.000	Appropriated
Belum ditentukan penggunaannya		10.524.377.924.687	9.185.875.521.684	Unappropriated
Selisih kurs perjabaran entitas anak luar negeri		(7.812.019.120)	(3.965.841.884)	Exchange differences on translation of a foreign subsidiary
JUMLAH		11.011.069.905.567	9.874.413.679.800	TOTAL
KEPENTINGAN NONPENGENDALI	23	260.398.144.391	237.526.515.518	NON-CONTROLLING INTERESTS
JUMLAH EKUITAS		11.271.468.049.958	9.911.940.195.318	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		19.777.500.514.550	19.037.918.806.473	TOTAL LIABILITIES AND EQUITY

Sumber: Laporan Tahunan PT. Mayora Indah Tbk.

2. Laporan Laba (Rugi) PT. Mayora Indah Tbk.

PT MAYORA INDAH Tbk DAN ENTITAS ANAK		PT MAYORA INDAH Tbk AND ITS SUBSIDIARIES		
Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian		Consolidated Statements of Profit or Loss and Other Comprehensive Income		
Untuk Tahun-Tahun yang Berakhir 31 Desember 2020 dan 2019		For the Years Ended December 31, 2020 and 2019		
(Angka-angka Disajikan dalam Rupiah, kecuali Dinyatakan Lain)		(Figures are Presented in Rupiah, unless Otherwise Stated)		
	Catatan/ Notes	2020	2019	
Penjualan Bersih	24	24.476.963.742.661	25.026.736.472.547	NET SALES
Beban Pokok Penjualan	25	17.177.830.782.966	17.109.696.826.032	COST OF GOODS SOLD
LABA BRUTO		7.299.132.959.695	7.917.040.646.515	GROSS PROFIT
Beban Usaha	26			OPERATING EXPENSES
Beban penjualan		3.709.234.915.945	4.027.966.833.485	Selling
Beban umum dan administrasi		698.959.849.555	719.569.581.996	General and administrative
Jumlah Beban Usaha		4.408.194.765.500	4.747.536.415.481	Total Operating Expenses
LABA USAHA		2.890.938.194.195	3.172.504.231.034	PROFIT FROM OPERATIONS
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Beban bunga	28	(353.822.336.007)	(355.074.879.759)	Interest expense
Labr (rugi) selah kum mata uang asing - bersih	27	119.966.949.959	(206.361.945.932)	Gain (loss) on foreign exchange - net
Penghasilan bunga	27	51.405.459.416	52.352.943.077	Interest income
Kuntungan penjualan aset tetap	9	1.965.103.012	2.307.509.007	Gain on sale of property, plant and equipment
Lain-lain - bersih	29	36.426.848.401	38.896.423.523	Other - net
Beban lain-lain - bersih		(147.037.914.219)	(467.797.970.023)	Other Expenses - net
LABA SEBELUM PAJAK		2.693.690.379.936	2.704.466.581.011	PROFIT BEFORE TAX
BEDAN (PENGHASILAN) PAJAK	31			TAX EXPENSE (BENEFIT)
Pajak kini		876.418.381.680	661.308.446.500	Current tax
Pajak tangguhan		9.303.303.411	(8.244.075.253)	Deferred tax
Beban pajak		595.721.788.291	669.062.374.247	Right-of-use assets buildings - net of Tax expense
LABA TAHUN BERJALAN		2.098.169.514.645	2.051.404.206.764	PROFIT FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pok yang sdak akan diklasifikasi ke laba rugi				Item that will not be reclassified subsequently to profit or loss
Pengukuran kembali liabilitas imbalan pasti	30	(83.741.440.323)	(25.132.575.912)	Remeasurement of long-term employee benefits liability
Pajak yang terkait pok yang sdak akan diklasifikasi ke laba rugi	31	14.023.116.871	7.033.143.963	Tax relating to item that will not be reclassified subsequently to profit or loss
		(69.718.323.452)	(18.099.431.949)	Item that will be reclassified subsequently to profit or loss -
Pok yang akan diklasifikasi ke laba rugi				Exchange differences on translation of a foreign subsidiary
Selrah kum perimbangan entas anak luar negeri		(3.846.177.256)	1.745.730.744	
RUGI KOMPREHENSIF LAIN SETELAH PAJAK		(83.564.900.688)	(19.383.701.115)	OTHER COMPREHENSIVE LOSS - NET OF TAX
JUMLAH PENGHASILAN KOMPREHENSIF		2.044.604.013.957	2.032.020.505.649	TOTAL COMPREHENSIVE INCOME
JUMLAH LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL PROFIT FOR THE YEAR ATTRIBUTABLE TO:
Pemilik entitas induk		2.060.631.850.945	1.999.303.012.096	Owners of the Company
Keperntingan nonpengendali		37.536.662.700	52.101.194.656	Non-controlling interests
		2.098.169.514.645	2.051.404.206.754	
JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik entitas induk		2.007.479.695.064	1.990.166.272.005	Owners of the Company
Keperntingan nonpengendali	32	37.124.126.873	51.882.233.644	Non-controlling interests
		2.044.604.013.957	2.032.020.505.649	
LABA PER SAHAM	32	82	85	EARNINGS PER SHARE

Sumber: Laporan Tahunan PT. Mayora Indah Tbk

3. Rincian Pajak Kini pada Laporan Arus Kas PT. Mayora Indah Tbk

PT MAYORA INDAH Tbk DAN ENTITAS ANAK
Catatan atas Laporan Keuangan Konsolidasian
Untuk Tahun-tahun yang berakhir
31 Desember 2020 dan 2019
(Angka-angka Disajikan dalam Rupiah, kecuali
Dinyatakan Lain)

PT MAYORA INDAH Tbk AND ITS SUBSIDIARIES
Notes to Consolidated Financial Statements
For the Years Ended
December 31, 2020 and 2019
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Pajak Kini

Rekonsiliasi antara laba sebelum pajak menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian dengan laba kena pajak adalah sebagai berikut:

Current Tax

A reconciliation between profit before tax per consolidated statements of profit or loss and other comprehensive income and taxable income follows:

	31 Desember 2020/ December 31, 2020	31 Desember 2019/ December 31, 2019	
Laba sebelum pajak menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian	2.683.890.279.936	2.704.466.581.011	Profit before tax per consolidated statements of profit or loss and other comprehensive income
Laba sebelum pajak entitas anak	<u>(1.245.303.453.666)</u>	<u>(1.773.832.941.837)</u>	Profit before tax of the subsidiaries
Laba sebelum pajak Perusahaan	<u>1.438.586.826.270</u>	<u>930.633.639.174</u>	Profit before tax of the Company
Perbedaan temporer:			Temporary differences:
Imbalan kerja jangka panjang	57.970.531.425	68.005.475.568	Long-term employee benefits
Cadangan kerugian penurunan nilai piutang	4.896.112.611	241.447.167	Allowance for impairment
Penggunaan bangunan	3.605.241.390	-	Use of buildings
Biaya transaksi	1.855.282.494	(796.839.968)	Transaction costs
Perbedaan amortisasi biaya emisi komersial dan fiskal	287.862.472	(12.109.626)	Difference between tax and commercial issuance cost amortization
Perbedaan penyusutan komersial dan fiskal	(93.145.059.136)	(72.590.744.539)	Difference between tax and commercial depreciation
Diskon yang belum diamortisasi	-	<u>544.393.329</u>	Unamortized discount
Jumlah	<u>(24.530.028.744)</u>	<u>(4.608.378.069)</u>	Total
Perbedaan tetap			Permanent differences:
Penghasilan bunga yang sudah dikenakan pajak final	(25.741.844.415)	(25.281.752.052)	Interest income already subjected to final tax
Sumbangan	33.010.112.783	30.120.170.348	Donations
Kenikmatan karyawan	4.173.086.285	5.528.655.782	Employee benefits
Lain-lain	<u>(1.260.938.217)</u>	<u>2.225.148.078</u>	Others
Jumlah	<u>10.180.416.436</u>	<u>12.592.222.156</u>	Total
Laba kena pajak Perusahaan	<u>1.424.237.213.962</u>	<u>938.617.483.261</u>	Taxable Income

Sumber: Laporan Tahunan PT. Mayora Indah Tbk.

4. Kartu Bimbingan Skripsi


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SEMESTER
 Ganjil / Genap
2021 / 2022

KARTU BIMBINGAN SKRIPSI

Nama Mahasiswa / NBI : ANITA SURYAWATI / 1221900158
 Nama Pembimbing : Dra. Choliz Hidayati, MBA, AK, CA, CPAI

Judul Skripsi :
"ANALISIS REKONSILIASI FISKAL ATAS LAPORAN KEUANGAN KOMERSIAL TAHUN 2019 DAN 2020 PADA PT. MAYORA "INDAH Tbk."

Mulai Program Skripsi : Semester _____ Thn. Ak. _____ Selesai Bimbingan Tanggal _____

No.	HARI / TANGGAL	KONSENTRASI		PARAF
		BAB / HAL	KETERANGAN REVISI	
1	10 Juni 21	Proposal	revisi	
2	14 Juni 21	Proposal	Acc	
3	4 Sept 21	Proposal	revisi	
4	7 Sept 21	Proposal	Acc	
5	10 Sept 21	I, II, III	revisi	
6	6 Nop 21	I, II, III	revisi	
7	20 Nop 21	I, II, III	Acc	
8	26 Nop 21	IV	revisi	
9	2 Des 21	IV	revisi	
10	10 Des 21	IV	Acc	
11	20 Des 21	V	revisi	
12	26 Des 21	I - V	Acc	
13	2 Jan 22	Abstraksi	Acc	
14	4 Jan 22	I - 5, ats	Acc	

Slap traji!

Surabaya, 7 Jan 2022

CHOLIZ HIDAYATI
 (Nama dan tanda tangan Pembimbing)

Perpanjangan I _____
 Semester _____
 Th. Ak. _____
 Paraf Kajar _____