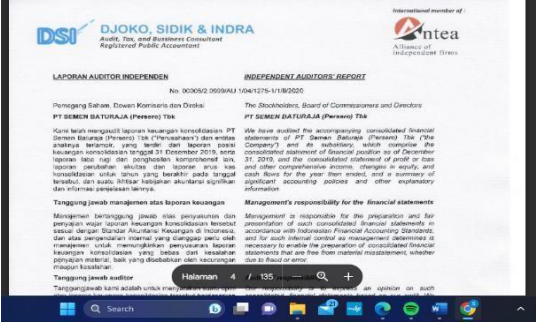

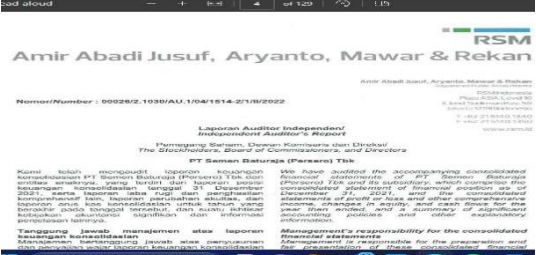


# LAMPIRAN

## Lampiran 1 Rekapitulasi Variabel

### Rekapitulasi Reputasi KAP

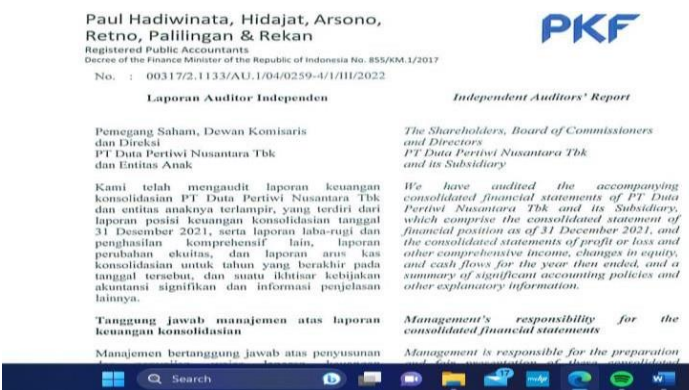
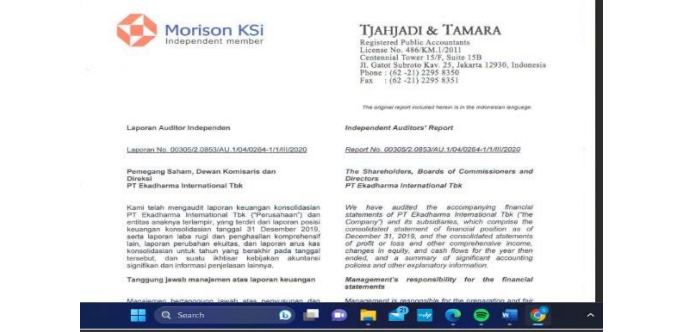
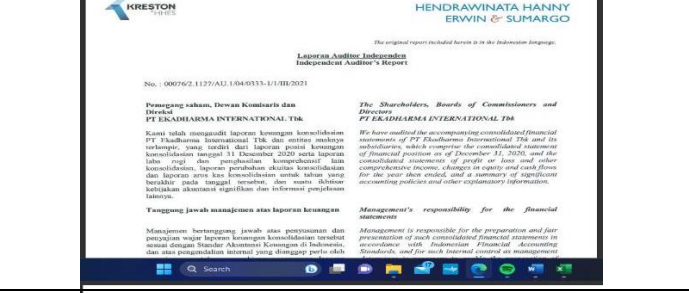
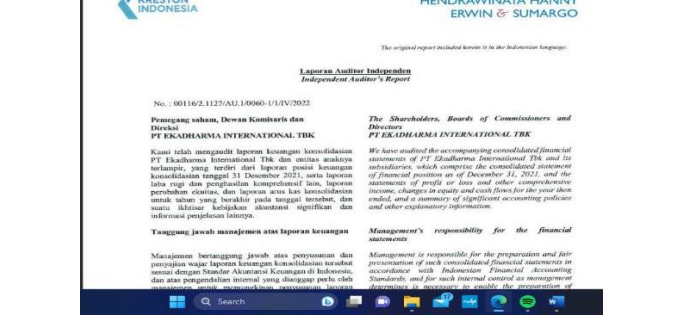
No	EMITE N	TAHU N	
		2019	
1	SMBR	2020	
		2021	


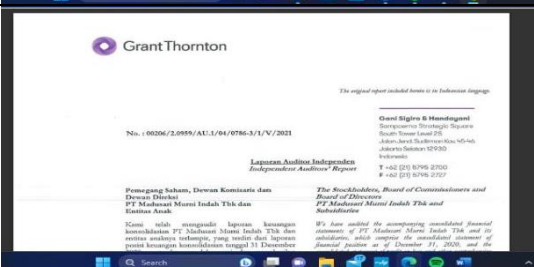

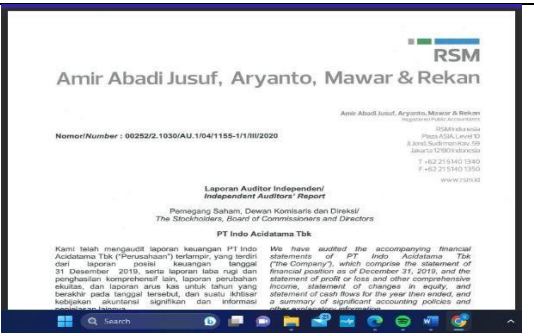
		<p>2019</p>	
<p>2</p>	<p>WTON</p>	<p>2020</p>	
		<p>2021</p>	
		<p>2019</p>	

<p>3</p>	<p>ARNA</p>	<p>2020</p>	
		<p>2021</p>	
		<p>2019</p>	
<p>4</p>	<p>MARK</p>	<p>2020</p>	
		<p>2021</p>	

		<p>2019</p>	
<p>5</p>	<p>MLIA</p>	<p>2020</p>	
		<p>2021</p>	
		<p>2019</p>	

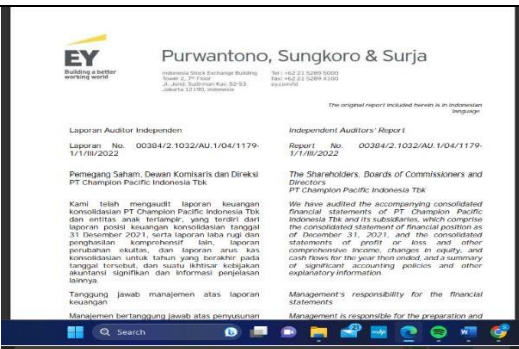
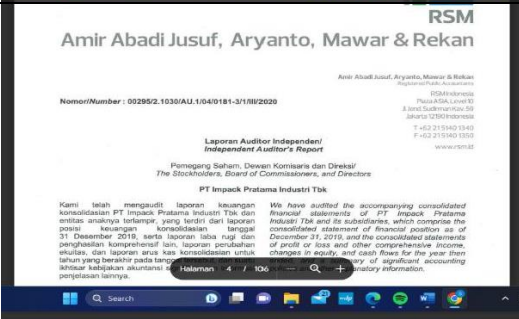
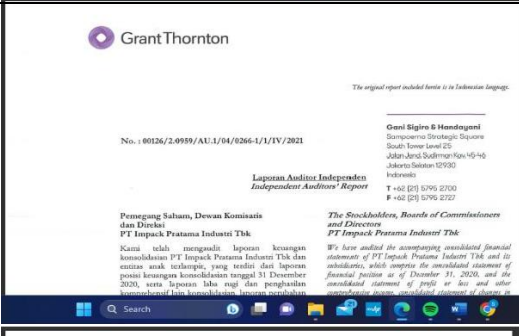
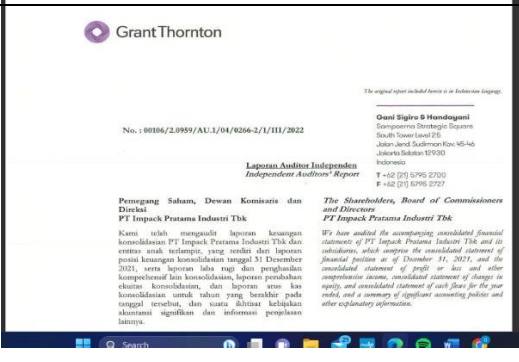
<p>6</p>	<p>AGII</p>	<p>2020</p>		<p>Paul Hadiwinata, Hidajat, Arsono, Retno, Pallingan &amp; Rekan Registered Public Accountants Director of the Finance Minister of the Republic of Indonesia No. 579/KM.1/2017</p> <p>Laporan No. 00052/3 0356/AU.1/10/188-1/10/2021 Laporan Auditor Independen</p> <p><b>Pemegang Saham, Dewan Komisaris dan Direksi PT ANEKA GAS INDUSTRI Tbk</b></p> <p>Kami telah mengaudit laporan keuangan konsolidasian PT Aneka Gas Industri Tbk ("Entitas") dan entitas anaknya terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2020, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu abstrak kebijakan akuntansi signifikan dan informasi penjelasan lainnya.</p> <p><b>Tanggung Jawab Manajemen atas Laporan Keuangan Konsolidasian</b></p> <p>PKF</p> <p>Report No. 00052/3 0356/AU.1/10/188-1/10/2021 Independent Auditors' Report</p> <p><b>The Stockholders, Board of Commissioners and Directors PT ANEKA GAS INDUSTRI Tbk</b></p> <p>We have audited the accompanying consolidated financial statements of PT Aneka Gas Industri Tbk and its subsidiaries, which comprise the consolidated statement of financial position as of December 31, 2020, and the consolidated statement of profit or loss and other comprehensive income, changes in equity, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.</p> <p><b>Management's Responsibility for the Consolidated Financial Statements</b></p>	
		<p>2021</p>		<p>(HLB) HADORI SUGIARTO ADI &amp; REKAN</p> <p>LAPORAN AUDITOR INDEPENDEN</p> <p>Laporan No. 000273.0193/AU.1/10/0036-1/1/1/2022</p> <p>Pemegang Saham, Dewan Komisaris dan Direksi PT Aneka Gas Industri Tbk</p> <p>Kami telah mengaudit laporan keuangan konsolidasian PT Aneka Gas Industri Tbk dan Entitas Anak terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2021, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu abstrak kebijakan akuntansi signifikan dan informasi penjelasan lainnya.</p> <p><b>Tanggung jawab manajemen atas laporan keuangan konsolidasian</b></p> <p>Manajemen bertanggung jawab atas penyusunan dan pengujian wajar laporan keuangan konsolidasian tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia.</p> <p>PKF</p> <p>Report No. 000273.0193/AU.1/10/0036-1/1/1/2022</p> <p><b>The Stockholders, Board of Commissioners and Directors PT Aneka Gas Industri Tbk</b></p> <p>We have audited the accompanying consolidated financial statements of PT Aneka Gas Industri Tbk and its Subsidiaries, which comprise the consolidated statement of financial position as of December 31, 2021, and the consolidated statement of profit or loss and other comprehensive income, changes in equity, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.</p> <p><b>Management's responsibility for the consolidated financial statements</b></p> <p>Management is responsible for the preparation and fair presentation of such consolidated financial statements in accordance with Indonesian Financial Accounting Standards.</p>	
		<p>2019</p>		<p>Paul Hadiwinata, Hidajat, Arsono, Retno, Pallingan &amp; Rekan Registered Public Accountants Director of the Finance Minister of the Republic of Indonesia No. 659/KM.1/2017</p> <p>No. : 00663/2.1123/AU.1/04/0261-2/1/10/2020 Laporan Auditor Independen</p> <p>Pemegang Saham, Dewan Komisaris dan Direksi PT Duta Pertiwi Nusantara Tbk dan Entitas Anak</p> <p>Kami telah mengaudit laporan keuangan konsolidasian PT Duta Pertiwi Nusantara Tbk dan entitas anaknya terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2019, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu abstrak kebijakan akuntansi signifikan dan informasi penjelasan lainnya.</p> <p><b>Tanggung jawab manajemen atas laporan keuangan konsolidasian</b></p> <p>PKF</p> <p>Independent Auditors' Report</p> <p><b>Shareholders, the Board of Commissioners and Directors PT Duta Pertiwi Nusantara Tbk and its Subsidiary</b></p> <p>We have audited the accompanying consolidated financial statements of PT Duta Pertiwi Nusantara Tbk and its Subsidiary, which comprise the consolidated statement of financial position as of 31 December 2019, and the consolidated statements of profit or loss and other comprehensive income, changes in equity, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.</p> <p><b>Management's responsibility for the consolidated financial statements</b></p> <p>Management is responsible for the preparation and fair presentation of such consolidated financial statements in accordance with Indonesian Financial Accounting Standards.</p>	
<p>7</p>	<p>DPNS</p>	<p>2020</p>		<p>Paul Hadiwinata, Hidajat, Arsono, Retno, Pallingan &amp; Rekan Registered Public Accountants Director of the Finance Minister of the Republic of Indonesia No. 659/KM.1/2017</p> <p>No. : 00623/2.1123/AU.1/04/0259-3/1/10/2021 Laporan Auditor Independen</p> <p>Pemegang Saham, Dewan Komisaris dan Direksi PT Duta Pertiwi Nusantara Tbk dan Entitas Anak</p> <p>Kami telah mengaudit laporan keuangan konsolidasian PT Duta Pertiwi Nusantara Tbk dan entitas anaknya terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2020, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu abstrak kebijakan akuntansi signifikan dan informasi penjelasan lainnya.</p> <p><b>Tanggung jawab manajemen atas laporan keuangan konsolidasian</b></p> <p>PKF</p> <p>Independent Auditors' Report</p> <p><b>The Shareholders, Board of Commissioners and Directors PT Duta Pertiwi Nusantara Tbk and its Subsidiary</b></p> <p>We have audited the accompanying consolidated financial statements of PT Duta Pertiwi Nusantara Tbk and its Subsidiary, which comprise the consolidated statement of financial position as of 31 December 2020, and other comprehensive income, changes in equity, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.</p> <p><b>Management's responsibility for the consolidated financial statements</b></p>	

		<p>2021</p>	<p><b>Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan &amp; Rekan</b>                  Registered Public Accountants                  Decree of the Finance Minister of the Republic of Indonesia No. 855/KM.1/2017                  No. : 003172.1133/AU.1/04/0259-4/1/III/2022</p> <p><b>Laporan Auditor Independen</b> <i>Independent Auditors' Report</i></p> <p><b>Pemegang Saham, Dewan Komisaris dan Direksi PT Duta Peristiwa Nusantara Tbk dan Entitas Anak</b>  <i>The Shareholders, Board of Commissioners and Directors PT Duta Peristiwa Nusantara Tbk and its Subsidiary</i></p> <p>Kami telah mengaudit laporan keuangan konsolidasian PT Duta Peristiwa Nusantara Tbk dan entitas anaknya terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2021, serta laporan laba-rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.</p> <p><b>Tanggung jawab manajemen atas laporan keuangan konsolidasian</b> <i>Management's responsibility for the consolidated financial statements</i></p> <p>Manajemen bertanggung jawab atas penyusunan <i>Management is responsible for the preparation and fair presentation of such consolidated financial statements</i></p> 
		<p>2019</p>	<p><b>Morison KSI</b>                  Independent member</p> <p><b>TJAJHADI &amp; TAMARA</b>                  Registered Public Accountants                  License No. 484/KM.1/2011                  Circular Letter No. 159/1/2018                  Jl. Cakrabrata Kav. 25, Jakarta 12930, Indonesia                  Phone : (62-21) 2295 8350                  Fax : (62-21) 2295 8351</p> <p><i>The original report included herein is in the Indonesian language.</i></p> <p><b>Laporan Auditor Independen</b> <i>Independent Auditors' Report</i></p> <p>Laporan No. 003052/0833/AU.1/04/0204-1/III/2020 <i>Report No. 003052/0833/AU.1/04/0204-1/III/2020</i></p> <p><b>Pemegang Saham, Dewan Komisaris dan Direksi PT Ekaharma Internasional Tbk</b>  <i>The Shareholders, Boards of Commissioners and Directors PT Ekaharma International Tbk</i></p> <p>Kami telah mengaudit laporan keuangan konsolidasian PT Ekaharma Internasional Tbk dan entitas anaknya terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2019, serta laporan laba-rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.</p> <p><b>Tanggung jawab manajemen atas laporan keuangan konsolidasian</b> <i>Management's responsibility for the financial statements</i></p> <p>Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk keperluan penyajian tersebut.</p> 
<p>8</p>	<p>EKAD</p>	<p>2020</p>	<p><b>KRESTON</b>                  INDONESIA</p> <p><b>HENDRAWINATA HANNY ERWIN &amp; SUMARGO</b></p> <p><i>The original report included herein is in the Indonesian language.</i></p> <p><b>Laporan Auditor Independen</b> <i>Independent Auditor's Report</i></p> <p>No. : 000762.1127/AU.1/04/0333-1/III/2021</p> <p><b>Pemegang saham, Dewan Komisaris dan Direksi PT EKAHARMA INTERNASIONAL Tbk</b>  <i>The Shareholders, Boards of Commissioners and Directors PT EKAHARMA INTERNASIONAL Tbk</i></p> <p>Kami telah mengaudit laporan keuangan konsolidasian PT Ekaharma Internasional Tbk dan entitas anaknya terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2020, serta laporan laba-rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.</p> <p><b>Tanggung jawab manajemen atas laporan keuangan konsolidasian</b> <i>Management's responsibility for the financial statements</i></p> <p>Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk keperluan penyajian tersebut.</p> 
		<p>2021</p>	<p><b>KRESTON</b>                  INDONESIA</p> <p><b>HENDRAWINATA HANNY ERWIN &amp; SUMARGO</b></p> <p><i>The original report included herein is in the Indonesian language.</i></p> <p><b>Laporan Auditor Independen</b> <i>Independent Auditor's Report</i></p> <p>No. : 001162.1127/AU.1/04/0060-1/IV/2022</p> <p><b>Pemegang saham, Dewan Komisaris dan Direksi PT EKAHARMA INTERNASIONAL Tbk</b>  <i>The Shareholders, Boards of Commissioners and Directors PT EKAHARMA INTERNASIONAL Tbk</i></p> <p>Kami telah mengaudit laporan keuangan konsolidasian PT Ekaharma Internasional Tbk dan entitas anaknya terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2021, serta laporan laba-rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.</p> <p><b>Tanggung jawab manajemen atas laporan keuangan konsolidasian</b> <i>Management's responsibility for the financial statements</i></p> <p>Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk keperluan penyajian tersebut.</p> 

		<p>2019</p>	
<p>9</p>	<p>MOLI</p>	<p>2020</p>	
		<p>2021</p>	
		<p>2019</p>	

<p>10</p>	<p>SRSN</p>	<p>2020</p>	
		<p>2021</p>	
		<p>2019</p>	
<p>11</p>	<p>IGAR</p>	<p>2020</p>	

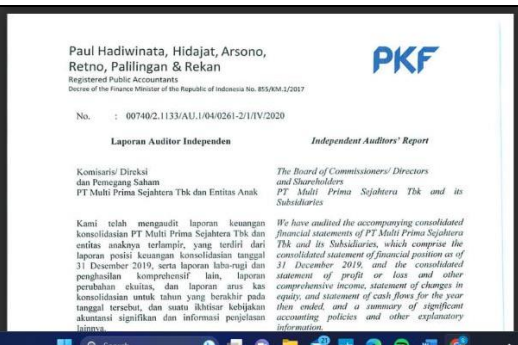
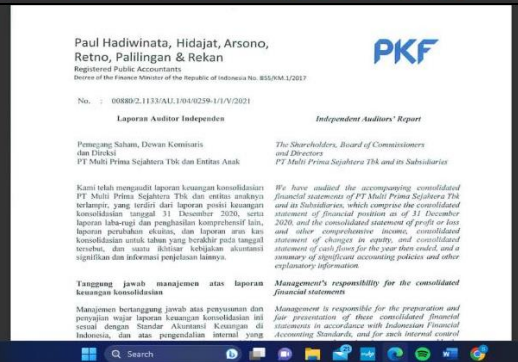




		<p>2021</p>	 <p><b>Purwanto, Sungkoro &amp; Surja</b>          Akuntan dan Konsultan Keuangan          Nomor 2, 3e Floor          Jl. Jend. Sudirman, Kav. 52-53          Jakarta 12180, Indonesia          T +62 21 5289 4100          F +62 21 5289 4100</p> <p>The original report included herein is in Indonesian language.</p> <p><b>Laporan Auditor Independen</b>          Laporan No. 00384/2.1032/AU.1/04/1179-1/1/18/2022</p> <p><b>Independent Auditors' Report</b>          Report No. 00384/2.1032/AU.1/04/1179-1/1/18/2022</p> <p><b>Pemegang Saham, Dewan Komisaris dan Direksi PT Champion Pacific Indonesia Tbk</b>          Kami telah mengaudit laporan keuangan konsolidasian PT Champion Pacific Indonesia Tbk dan entitas anak berjangka, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2021, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu literatur kebijakan akuntansi signifikan dan informasi penjelasan lainnya.</p> <p><b>The Shareholders, Boards of Commissioners and Directors</b>          We have audited the accompanying consolidated financial statements of PT Champion Pacific Indonesia Tbk and its subsidiaries, which comprise the consolidated statement of financial position as of December 31, 2021, and the consolidated statements of profit or loss and other comprehensive income, changes in equity, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.</p> <p><b>Tanggung jawab manajemen atas laporan keuangan</b>          Manajemen bertanggung jawab atas penyusunan</p> <p><b>Management's responsibility for the financial statements</b>          Management is responsible for the preparation and</p>
		<p>2019</p>	 <p><b>RSM</b>          Amir Abadi Jusuf, Aryanto, Mawar &amp; Rekan          Akuntan dan Konsultan Keuangan          RSM Indonesia          Plaza RSM, Level 15          Jend. Sudirman Kav. 52          Jakarta 12180 Indonesia          T +62 21 5140 1343          F +62 21 5140 1350          www.rsmid</p> <p>Nomor/Number: 002854.1030/AU.1/04/0181-3/1/18/2020</p> <p><b>Laporan Auditor Independen/ Independent Auditor's Report</b></p> <p><b>Pemegang Saham, Dewan Komisaris dan Direksi PT Impact Pratama Industri Tbk</b>          Kami telah mengaudit laporan keuangan konsolidasian PT Impact Pratama Industri Tbk dan entitas anak berjangka, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2019, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu literatur kebijakan akuntansi yang relevan.</p> <p><b>We have audited the accompanying consolidated financial statements of PT Impact Pratama Industri Tbk and its subsidiaries, which comprise the consolidated statement of financial position as of December 31, 2019, and the consolidated statements of profit or loss and other comprehensive income, changes in equity, and cash flows for the year then ended, and a summary of significant accounting information.</b></p> <p>Halaman 4 / 106</p>
<p>12</p>	<p>IMPC</p>	<p>2020</p>	 <p><b>Grant Thornton</b></p> <p>The original report included herein is in Indonesian language.</p> <p>No.: 80126/2.9999/AU.1/04/0266-1/1/1/2021</p> <p><b>Laporan Auditor Independen Independent Auditors' Report</b></p> <p><b>Pemegang Saham, Dewan Komisaris dan Direksi PT Impact Pratama Industri Tbk</b>          Kami telah mengaudit laporan keuangan konsolidasian PT Impact Pratama Industri Tbk dan entitas anak berjangka, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2020, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas, dan laporan arus kas konsolidasian.</p> <p><b>The Stockholders, Boards of Commissioners and Directors</b>          We have audited the accompanying consolidated financial statements of PT Impact Pratama Industri Tbk and its subsidiaries, which comprise the consolidated statement of financial position as of December 31, 2020, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flows for the year ended, and a summary of significant accounting policies and other explanatory information.</p> <p><b>Dani Sigiro &amp; Handayani</b>          Soropaten Strategic Square          South Tower level 2E          Jalan Jend. Sudirman Kav. 46-46          Jakarta Selatan 12160          Indonesia          T +62 (0) 2176 2700          F +62 (0) 2176 2727</p>
		<p>2021</p>	 <p><b>Grant Thornton</b></p> <p>The original report included herein is in Indonesian language.</p> <p>No.: 80126/2.9999/AU.1/04/0266-2/1/1/1/2022</p> <p><b>Laporan Auditor Independen Independent Auditors' Report</b></p> <p><b>Pemegang Saham, Dewan Komisaris dan Direksi PT Impact Pratama Industri Tbk</b>          Kami telah mengaudit laporan keuangan konsolidasian PT Impact Pratama Industri Tbk dan entitas anak berjangka, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2021, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu literatur kebijakan akuntansi signifikan dan informasi penjelasan lainnya.</p> <p><b>The Stockholders, Board of Commissioners and Directors</b>          We have audited the accompanying consolidated financial statements of PT Impact Pratama Industri Tbk and its subsidiaries, which comprise the consolidated statement of financial position as of December 31, 2021, and the consolidated statements of profit or loss and other comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flows for the year ended, and a summary of significant accounting policies and other explanatory information.</p> <p><b>Dani Sigiro &amp; Handayani</b>          Soropaten Strategic Square          South Tower level 2E          Jalan Jend. Sudirman Kav. 46-46          Jakarta Selatan 12160          Indonesia          T +62 (0) 2176 2700          F +62 (0) 2176 2727</p>

		<p>2019</p>	
<p>13</p>	<p>ALDO</p>	<p>2020</p>	
		<p>2021</p>	
		<p>2019</p>	



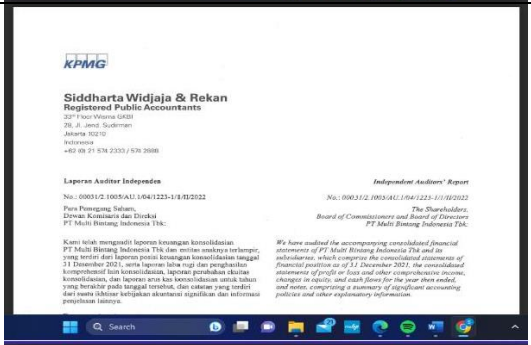
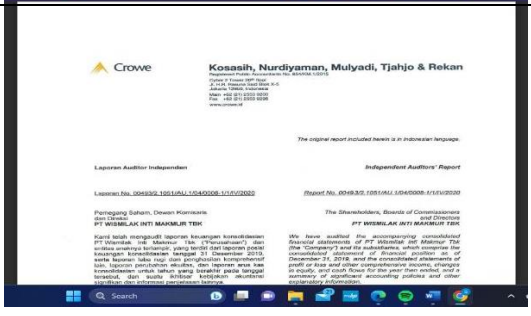
<p>14</p>	<p>FASW</p>	<p>2020</p>	
		<p>2021</p>	
		<p>2019</p>	
<p>15</p>	<p>GJTL</p>	<p>2020</p>	

		<p>2021</p>	
		<p>2019</p>	
<p>16</p>	<p>INDS</p>	<p>2020</p>	
		<p>2021</p>	

		<p>2019</p>	
<p>17</p>	<p>LPIN</p>	<p>2020</p>	
		<p>2021</p>	
		<p>2019</p>	





<p>18</p>	<p>AISA</p>	<p>2020</p>	
		<p>2021</p>	
		<p>2019</p>	
<p>19</p>	<p>CAMP</p>	<p>2020</p>	

		<p>2021</p>		<p>KANTOR AKUNTAN PUBLIK <b>SUPOYO, SUTAJAHJO, SUBYANTARA &amp; Rekan</b> Kopulauan Merdeka Keuangan RI No. KEP-14/04/152/11 Tanggal 10 Januari 2011 Peta Arahnya Blok C-3-4-3, Srijung Daruh 38-40 Surabaya 60279 Telp. 031-5341286,5473855,5714006, FAKS 031-5311380 Email: kassas@spk.com</p> <p>Laporan Nomor : 000052/0834/IAU.1051151-18/2022 Report Number: 000052/0834/IAU.1051151-18/2022</p> <p><b>LAPORAN AUDITOR INDEPENDEN</b> <b>AUDITOR'S INDEPENDENT REPORT</b></p> <p>Pemegang Saham, Dewan Komisaris dan Dewan Direksi <b>PT CAMPINA ICE CREAM INDUSTRY Tbk.</b></p> <p>The Shareholders, Board of Commissioners and Board of Directors <b>PT CAMPINA ICE CREAM INDUSTRY Tbk.</b></p> <p>Kami telah mengaudit laporan keuangan PT Campina Ice Cream Industry Tbk. yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2021, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu informasi tambahan aktualisasi signifikan dan informasi lainnya.</p> <p>We have audited the accompanying financial statements of PT Campina Ice Cream Industry Tbk. which comprise the statement of financial position as of December 31, 2021, and the statements of profit or loss and other comprehensive income, statement of changes in equity, and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.</p>
		<p>2019</p>		<p><b>Crowe</b> <b>Kosasih, Nurdjaman, Mulyadi, Tjahjo &amp; Rekan</b> Registered Public Accountants No. 1030/2005 Jalan Tugu Permai No. 4 Jember 68101, Indonesia Telp. +62 (31) 7500 8000 www.crowe.id</p> <p>The original report included herein is in Indonesian language.</p> <p>Laporan Auditor Independen <b>Independent Auditor Report</b></p> <p>Laporan No. 001892/105/IAU.1046008-1/18/2020 Report No. 001892/105/IAU.1046008-1/18/2020</p> <p>Pemegang Saham, Dewan Komisaris dan Direksi <b>PT DELTA DJAKARTA Tbk</b></p> <p>The Shareholders, Boards of Commissioners and Directors <b>PT DELTA DJAKARTA Tbk</b></p> <p>Kami telah mengaudit laporan keuangan konsolidasian PT Delta Djakarta Tbk ("Perusahaan") dan entitas anaknya termasuk yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2019, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu informasi tambahan aktualisasi signifikan dan informasi pergeseran lainnya.</p> <p>We have audited the accompanying consolidated financial statements of PT Delta Djakarta Tbk (the "Company") and its subsidiary, which comprise the consolidated statements of financial position as of December 31, 2019, and the consolidated statements of profit or loss and other comprehensive income, changes in equity, and cash flows for the year then ended, with a summary of significant accounting policies and other explanatory information.</p> <p>Manajemen bertanggung jawab atas laporan keuangan konsolidasian dan informasi pergeseran lainnya.</p> <p>Management is responsible for the financial statements and other explanatory information.</p>
<p>20</p>	<p>DLTA</p>	<p>2020</p>		<p><b>Crowe</b> <b>Kosasih, Nurdjaman, Mulyadi, Tjahjo &amp; Rekan</b> Registered Public Accountants No. 1030/2005 Jalan Tugu Permai No. 4 Jember 68101, Indonesia Telp. +62 (31) 7500 8000 www.crowe.id</p> <p>The original report included herein is in Indonesian language.</p> <p>Laporan Auditor Independen <b>Independent Auditor Report</b></p> <p>Laporan No. 002072/105/IAU.1041971-1/18/2021 Report No. 002072/105/IAU.1041971-1/18/2021</p> <p>Pemegang Saham, Dewan Komisaris dan Direksi <b>PT DELTA DJAKARTA Tbk</b></p> <p>The Shareholders, Boards of Commissioners and Directors <b>PT DELTA DJAKARTA Tbk</b></p> <p>Kami telah mengaudit laporan keuangan konsolidasian PT Delta Djakarta Tbk ("Perusahaan") dan entitas anaknya termasuk yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2020, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu informasi tambahan aktualisasi signifikan dan informasi pergeseran lainnya.</p> <p>We have audited the accompanying consolidated financial statements of PT Delta Djakarta Tbk (the "Company") and its subsidiary, which comprise the consolidated statements of financial position as of December 31, 2020, and the consolidated statements of profit or loss and other comprehensive income, changes in equity, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.</p> <p>Manajemen bertanggung jawab atas laporan keuangan konsolidasian dan informasi pergeseran lainnya.</p> <p>Management is responsible for the financial statements and other explanatory information.</p>
		<p>2021</p>		<p><b>Crowe</b> <b>Kosasih, Nurdjaman, Mulyadi, Tjahjo &amp; Rekan</b> Registered Public Accountants No. 1030/2005 Jalan Tugu Permai No. 4 Jember 68101, Indonesia Telp. +62 (31) 7500 8000 www.crowe.id</p> <p>The original report included herein is in Indonesian language.</p> <p>Laporan Auditor Independen <b>Independent Auditor's Report</b></p> <p>Laporan No. 002712/105/IAU.1041971-2/18/2022 Report No. 002712/105/IAU.1041971-2/18/2022</p> <p>Pemegang Saham, Dewan Komisaris dan Direksi <b>PT DELTA DJAKARTA Tbk</b></p> <p>The Shareholders, Boards of Commissioners and Directors <b>PT DELTA DJAKARTA Tbk</b></p> <p>Kami telah mengaudit laporan keuangan konsolidasian PT Delta Djakarta Tbk ("Perusahaan") dan entitas anaknya termasuk yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2021, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu informasi tambahan aktualisasi signifikan dan informasi pergeseran lainnya.</p> <p>We have audited the accompanying consolidated financial statements of PT Delta Djakarta Tbk (the "Company") and its subsidiary, which comprise the consolidated statement of financial position as of December 31, 2021, and the consolidated statements of profit or loss and other comprehensive income, changes in equity, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.</p> <p>Manajemen bertanggung jawab atas laporan keuangan konsolidasian dan informasi pergeseran lainnya.</p> <p>Management is responsible for the financial statements and other explanatory information.</p>

		<p>2019</p>	
<p>21</p>	<p>MLBI</p>	<p>2020</p>	
		<p>2021</p>	
		<p>2019</p>	



<p>22</p>	<p>WIIM</p>	<p>2020</p>	
		<p>2021</p>	
		<p>2019</p>	
<p>23</p>	<p>KAEF</p>	<p>2020</p>	

		<p>2021</p>		 <p><b>HENDRAWINATA HANNY ERWIN &amp; SUMARGO</b></p> <p><i>The original report included herein is in the Indonesian language.</i></p> <p><b>Laporan Auditor Independen</b> Independent Auditor's Report</p> <p>No. : 00063/2-1127/AJI-10410797-1/18/2022</p> <p><b>Pemegang Saham, Dewan Komisaris dan Direksi</b> PT KIMIA FARMA TBK</p> <p><b>The Shareholders, Board of Commissioners, and Directors</b> PT KIMIA FARMA TBK</p> <p>Kami telah mengaudit laporan keuangan konsolidasian PT Kimia Farma Tbk dan entitas anaknya berlembar, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2021, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, dan suatu analisis kebijakan akuntansi signifikan dan informasi perjelatan lainnya.</p> <p><b>Tanggung jawab manajemen atas laporan keuangan konsolidasian</b></p> <p>Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian ini sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal perusahaan untuk memastikan bahwa pengungkapan adalah benar-benar wajar.</p> <p><b>Management's responsibility for the consolidated financial statements</b></p> <p>Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management deems necessary to enable it to prepare financial statements that are free from material misstatement.</p>	
		<p>2019</p>		 <p><b>Siddharta Widjaja &amp; Rekan</b> Registered Public Accountants</p> <p>33<sup>rd</sup> Floor Wisma GEDI 28, J. Aend Sudirman Jakarta 10210 Indonesia +62 62 21 574 2333 / 574 2888</p> <p><b>Laporan Auditor Independen</b> No. : 000112-1065/AJI-1040847-3/10/2020</p> <p><b>Independent Auditor's Report</b> No. : 000112-1065/AJI-1040847-3/10/2020</p> <p><b>Pura Pemegang Saham, Komisaris dan Direksi</b> PT Unilever Indonesia Tbk.</p> <p><b>The Shareholders, Commissioners and Directors</b> PT Unilever Indonesia Tbk.</p> <p>Kami telah mengaudit laporan keuangan PT Unilever Indonesia Tbk ("Perseroan") tunggal, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2019, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu analisis kebijakan akuntansi signifikan dan informasi perjelatan lainnya.</p> <p><b>Tanggung jawab manajemen atas laporan keuangan</b></p> <p>Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan PT Unilever Indonesia Tbk ("Perseroan") tunggal, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2019, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu analisis kebijakan akuntansi signifikan dan informasi perjelatan lainnya.</p> <p><b>Management's responsibility for the financial statements</b></p> <p>Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management deems necessary to enable it to prepare financial statements that are free from material misstatement.</p>	
<p>24</p>	<p>UNVR</p>	<p>2020</p>		 <p><b>Siddharta Widjaja &amp; Rekan</b> Registered Public Accountants</p> <p>33<sup>rd</sup> Floor Wisma GEDI 28, J. Aend Sudirman Jakarta 10210 Indonesia +62 62 21 574 2333 / 574 2888</p> <p><b>Laporan Auditor Independen</b> No. : 000122-1065/AJI-1044362-1/18/2021</p> <p><b>Independent Auditor's Report</b> No. : 000122-1065/AJI-1044362-1/18/2021</p> <p><b>Pura Pemegang Saham, Komisaris dan Direksi</b> PT Unilever Indonesia Tbk.</p> <p><b>The Shareholders, Commissioners and Directors</b> PT Unilever Indonesia Tbk.</p> <p>Kami telah mengaudit laporan keuangan PT Unilever Indonesia Tbk ("Perseroan") tunggal, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2020, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu analisis kebijakan akuntansi signifikan dan informasi perjelatan lainnya.</p> <p><b>Tanggung jawab manajemen atas laporan keuangan</b></p> <p>Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan PT Unilever Indonesia Tbk ("Perseroan") tunggal, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2020, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu analisis kebijakan akuntansi signifikan dan informasi perjelatan lainnya.</p> <p><b>Management's responsibility for the financial statements</b></p> <p>Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management deems necessary to enable it to prepare financial statements that are free from material misstatement.</p>	
		<p>2021</p>		 <p><b>Siddharta Widjaja &amp; Rekan</b> Registered Public Accountants</p> <p>33<sup>rd</sup> Floor Wisma GEDI 28, J. Aend Sudirman Jakarta 10210 Indonesia +62 62 21 574 2333 / 574 2888</p> <p><b>Laporan Auditor Independen</b> No. : 000122-1065/AJI-1044362-3/10/2022</p> <p><b>Independent Auditor's Report</b> No. : 000122-1065/AJI-1044362-3/10/2022</p> <p><b>Pura Pemegang Saham, Komisaris dan Direksi</b> PT Unilever Indonesia Tbk.</p> <p><b>The Shareholders, Commissioners and Directors</b> PT Unilever Indonesia Tbk.</p> <p>Kami telah mengaudit laporan keuangan PT Unilever Indonesia Tbk ("Perseroan") tunggal, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2021, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu analisis kebijakan akuntansi signifikan dan informasi perjelatan lainnya.</p> <p><b>Tanggung jawab manajemen atas laporan keuangan</b></p> <p>Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan PT Unilever Indonesia Tbk ("Perseroan") tunggal, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2021, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu analisis kebijakan akuntansi signifikan dan informasi perjelatan lainnya.</p> <p><b>Management's responsibility for the financial statements</b></p> <p>Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management deems necessary to enable it to prepare financial statements that are free from material misstatement.</p>	

### REKAPITULASI DEBT TO ASSET RATIO (DAR)

KODE	TOTAL HUTANG			TOTAL ASET			DAR		
	2019	2020	2021	2019	2020	2021	2019	2020	2021
SMBR	2.088.977.112	2.329.286.953	2.351.501.098	5.571.270.204	5.737.175.560	5.817.745.619	0,374955	0,405999	0,404195
WTON	6.829.449.147.200	5.118.444.300.470	5.480.299.148.683	10.337.895.087.207	8.509.017.299.594	8.928.183.492.920	0,660623	0,601532	0,613820174
ARNA	622.355.306.743	665.401.637.797	670.353.190.326	1.799.137.069.343	1.970.340.289.520	2.243.523.072.803	0,345919	0,337709	0,298794872
MARK	142.230.988.429	310.254.413.728	334.818.456.747	441.254.067.741	719.726.855.599	1.078.458.868.349	0,322334	0,431072	0,310460108
MLIA	3.225.135.741	3.066.953.863	2.711.753.688	5.758.102.626	5.745.215.496	6.122.669.723	0,560104	0,533827	0,4429038
AGII	3.721.416	3.739.317	4.581.674	7.020.980	7.121.458	8.164.599	0,530042	0,525077	0,561163384
DPNS	36.039.752.024	32.487.055.094	54.285.716.417	318.141.387.900	317.310.718.779	362.242.571.405	0,113282	0,102382	0,149860123
EKAD	115.690.798.743	129.617.262.724	135.165.299.199	968.234.349.565	1.081.979.820.386	1.165.564.745.263	0,119486	0,119796	0,115965501
MOLI	691.923.883	889.592.205	781.382.414	1.872.712.715	2.279.580.714	2.275.216.679	0,369477	0,390244	0,343432088
SRSN	264.646.295	318.959.497	251.955.480	779.246.858	906.846.895	860.162.908	0,339618	0,351724	0,292916002
IGAR	80.669.409.164	72.281.042.223	117.903.045.612	617.594.780.669	665.863.417.235	809.371.584.010	0,130619	0,108552	0,145672331
IMPC	1.092.845.023.431	1.231.192.233.990	1.184.949.828.309	2.501.132.856.219	2.697.100.062.756	2.861.498.208.364	0,43694	0,456487	0,430261403
ALDO	391.708.143.237	363.428.319.392	507.406.880.546	925.114.449.507	953.551.967.212	1.210.809.442.028	0,423416	0,381131	0,419064192
FASW	6.059.395.120.910	6.930.049.292.233	8.209.355	10.751.992.944.302	11.513.044.288.721	13.302.224	0,56356	0,60193	0,61714154
GJTL	12.620.444	10.926.513	11.481.186	18.856.075	17.781.660	18.449.075	0,669304	0,614482	0,622317704
INDS	262.135.613.148	262.519.771.935	502.584.655.311	2.834.422.741.208	2.826.260.084.696	3.165.018.057.203	0,092483	0,092886	0,158793614
LPIN	21.617.421.367	27.828.564.143	26.856.694.729	324.916.202.729	337.792.393.010	310.880.071.852	0,066532	0,082384	0,086389245
AISA	3.526.819	1.183.300	942.744	1.868.966	2.011.557	1.761.634	1,887043	0,588251	0,000535153
CAMP	122.136.752.135	125.161.736940	935.392.483.851	1.057.529.235.986	1.086.873.666.641	1.147.260.611.703	0,115493	0,115158	0,81532694
DLTA	212.420.390	205.681.950	298.548.048	1.425.983.722	1.225.580.913	1.308.722.065	0,148964	0,167824	0,228121811
MLBI	1.750.943	1.474.019	1.822.860	2.896.950	2.907.425	2.922.017	0,604409	0,506984	0,623836206
WIM	266.351.031.079	428.590.166.019	572.784.572.607	1.299.521.608.556	1.614.442.007.528	1.891.169.731.202	0,204961	0,265473	0,302873171
KAEF	10.939.950.304	10.457.144.628	10.528.322.405	18.352.877.132	17.562.816.674	17.760.195.040	0,596089	0,595414	0,592804436
UNVR	15.367.509	15.597.264	14.747.263	20.649.371	20.534.632	19.068.532	0,744212	0,759559	0,773382188

## REKAPITULASI QUICK RATIO

QR = ASET LANCAR – PERSEDIAAN/ KEWAJIBAN LANCAR

KODE	Aset Lancar			Persediaan		
	2019	2020	2021	2019	2020	2021
SMBR	12,829,494	12,299,306	11,336,733	1,895,176	1,823,772	2,267,421
WTON	7,168,912,545,835	5,248,208,303,785	5,493,814,196,175	1,148,378,932,136	793,744,013,430	1,002,846,037,751
ARNA	975.855.222.731	1.183.164.904.839	1.450.950.591.357	93.726.557.117	122.126.018.084	58.724.777.219
MARK	220.340.681.278	356.886.698.938	585.685.378.899	83.846.821.884	165.152.240.135	249.659.869.647
MLIA	1.436.370.319	1.234.147.942	1.687.494.334	604.717.918	462.027.998	450.988.862
AGII	1.696.015	1.629.893	2.044.419	446.160	447.731	459.195
DPNS	185.274.219.728	184.653.012.538	225.928.824.403	50.336.448.378	29.306.739.414	65.140.227.207
EKAD	486.522.278.448	552.493.858.098	643.773.422.158	183.512.819.602	86.409.350.807	168.288.992.651
MOLI	998.741.083	1.110.854.069	1.125.203.657	425.711.251	594.436.382	583.509.058
SRSN	537,425,364	579,393,962	528,387,932	285,804,878	323,200,819	340,874,112
IGAR	446.573.796.440	509.735.319.690	664.451.418.649	105.082.469.400	124.024.308.369	153.428.868.411
IMPC	1.174.699.544.323	1.261.952.159.927	1.383.431.547.987	573.100.592.731	603.691.776.129	776.630.409.949
ALDO	527.212.418.930	536.525.873.066	710.233.784.991	257.163.046.834	207.219.414.600	258.888.049.512
FASW	2,641,761,193,939	2,764,166,622,523	4,254,996	1,094,392,607,876	1,090,466,194,209	1,721,219
GJTL	8.097.861	7.624.956	8.320.220	2.516.569	1.879.898	2.912.855
INDS	959.368.453.499	1.001.966.532.378	1.401.800.862.936	411.073.767.694	336.108.293.216	662.087.703.816
LPIN	140.615.409.896	151.757.194.700	111.057.260.486	32.088.139.948	23.042.603.188	28.118.231.892
AISA	474,261	695,360	432,800	77,161	97,080	99,466
CAMP	723.916.345.285	751.789.918.087	856.198.582.426	171.000.649.858	138.318.505.104	120.967.227.625
DLTA	1.292.805.083	1.103.831.856	1.174.393.432	207.460.611	185.922.488	173.367.092
MLBI	1,162,802	1,189,261	1,241,112	165,633	171,037	208,324
WIIM	948.430.163.983	1.288.718.539.539	1.590.984.206.544	552.888.701.245	668.514.572.920	853.563.553.704
KAEF	7.344.787.123	6.093.103.998	6.303.473.591	2.849.106.176	2.455.828.900	2.690.960.379
UNVR	8,530,334	8,828,360	7,642,208	2,429,234	2,463,104	2,453,871

<u>Kewajiban Lancar</u>			QR		
2019	2020	2021	2019	2020	2021
3.907.492	4.215.956	4.646.506	2,798296	2,484735	1,951856
6.195.054.960.778	4.706.620.585.979	4.938.393.406.640	0,971829	0,946425	0,909399
562.004.316.020	602.572.382.597	604.446.106.477	1,569612	1,760849	2,303308
75.173.239.233	243.988.835.356	273.462.421.017	1,815724	0,785833	1,228781
1.146.204.194	1.173.917.101	1.184.192.608	0,725571	0,65773	1,044176
1.938.711	1.615.068	1.979.987	0,725571	0,65773	1,044176
8.536.205.993	885.861.221	23.888.996.571	15,73493	175,3619	6,730655
70.337.529.585	68.166.758.308	82.981.081.779	4,307934	6,837416	5,730034
468.447.997	634.406.029	572.352.601	1,223252	0,814018	0,946435
217.673.718	266.837.335	213.017.466	1,155953	0,96011	0,880274
57.853.674.597	48.639.860.188	91.677.487.054	5,902673	7,929937	5,574133
479.079.545.266	608.353.619.395	639.768.354.487	1,255739	1,082036	0,94847
291.076.212.712	303.886.581.958	387.942.345.634	0,927762	-2,44744	1,163435
3.752.020.296.349	3.415.011.967.990	5.137.640	0,412409	0,490101	0,493179
5.420.942	4.749.681	4.720.225	1,02958	1,209567	1,145574
164.608.081.444	162.477.563.520	401.426.894.926	3,33091	4,098155	1,84271
10.782.089.367	16.764.338.143	15.307.172.729	10,06551	7,677881	5,418311
1.152.923	855.449	720,02	0,344429	0,699375	462,951
57.300.411.135	56.665.064.940	64.332.022.572	9,649419	10,82627	11,4287
160.587.363	147.207.676	244.206.806	6,758592	6,235472	4,099093
1.588.693	1.338.441	1.682.700	0,627666	0,760754	0,613768
157.443.942.631	351.790.782.502	542.580.383.844	2,512269	1,762991	1,359099
7.392.140.277	6.786.941.897	5.980.180.556	0,60817	0,535923	0,604081
13.065.308	13.357.536	12.445.152	0,466969	0,476529	0,416896

## REKAPITULASI CASH FLOW LIQUIDITY RATIO (CFLR)

Cash Flow Liquidity Ratio = (kas + surat berharga + CF from operation) / Total Kewajiban Lancar

KODE	KAS+ SURAT BERHARGA			HUTANG LANCAR			CFLR		
	2019	2020	2021	2019	2020	2021	2019	2020	2021
SMBR	185.648.846	362.469.101	534.829.582	468.526.329	850.138.636	473.114.288	0,3962399	0,426365	1,1304448
WTON	1.602.280.750.520	1.542.217.223.256	1.738.917.107.151	6.195.054.960.778	4.706.620.585.979	4.938.393.406.640	0,2586387	0,32767	0,352122
ARNA	348.977.786.130	435.881.790.280	602.550.379.682	562.004.316.020	602.572.382.597	604.446.106.477	0,6209521	0,723368	0,9968637
MARK	27.975.310.470	39.663.959.660	104.216.468.215	75.173.239.233	243.988.835.356	273.462.421.017	0,3721445	0,162565	0,3810998
MLIA	137.203.493	179.026.214	474.800.138	1.146.204.194	1.173.917.101	1.184.192.608	0,1197025	0,152503	0,4009484
AGII	279,518	405,164	809,094	1.938.711	1.615.068	1.979.987	0,0001442	0,000209	0,0004086
DPNS	75.107.462.900	82.017.544.108	83.295.905.647	8.536.205.993	885.861.221	23.888.996.571	8,7986938	92,58509	3,4867896
EKAD	161.870.307.059	348.026.902.985	360.662.679.743	70.337.529.585	68.166.758.308	82.981.081.779	2,3013363	5,105522	4,3463242
MOLI	82.780.113	63.949.036	38.172.994	468.447.997	634.406.029	572.352.601	0,1767114	0,100801	0,0666949
SRSN	27.385.791	40.472.889	24.461.897	217.673.718	266.837.335	213.017.466	0,1258112	0,151676	0,1148352
IGAR	179.838.323.571	240.409.766.767	284.171.918.151	57.853.674.597	48.639.860.188	91.677.487.054	3,108503	4,15548	3,0996914
IMPC	218.293.735.988	237.451.911.049	128.798.781.076	479.079.545.266	608.353.619.395	639.768.354.487	0,4556524	0,390319	0,201321
ALDO	18.838.991.531	25.095.517.219	96.169.853.081	291.076.212.712	303.886.581.958	387.942.345.634	0,0647219	0,082582	0,2478973
FASW	101.255.876.051	102.305.191.504	145,027	3.752.020.296.349	3.415.011.967.990	5.137.640	0,026987	0,029957	2,823E-05
GJTL	635,182	1.045.237	838,709	5.420.942	4.749.681	4.720.225	0,0001172	0,220065	0,0001777
INDS	131.822.570.715	315.460.017.730	70.313.379.423	164.608.081.444	162.477.563.520	401.426.894.926	0,8008268	1,94156	0,1751586
LPIN	79.637.832.199	97.779.892.758	45.785.308.601	10.782.089.367	16.764.338.143	15.307.172.729	7,3861224	5,832613	2,9911016
AISA	55.065	226.840	58,011	1.152.923	855.449	720.020	0,0477612	0,265171	8,057E-05
CAMP	348.062.973.183	478.735.929.325	610.486.190.679	57.300.411.135	56.665.064.940	64.332.022.572	6,0743539	8,44852	9,489616
DLTA	844.219.288	697.228.431	812.799.484	160.587.363	147.207.676	244.206.806	5,2570717	4,736359	3,3283245
MLBI	77.797	633.253	638.197	1.588.693	1.338.441	1.682.700	0,0489692	0,473127	0,3792696
WIIM	265.018.537.191	429.554.512.285	522.156.058.546	157.443.942.631	351.790.782.502	542.580.383.844	1,6832565	1,221051	0,9623571
KAEF	1.360.268.286	1.249.994.068	748.481.112	7.392.140.277	6.786.941.897	5.980.180.556	0,1840155	0,184176	0,1102825
UNVR	628.649	844.076	325.197	13.065.308	13.357.536	12.445.152	0,0481159	0,063191	0,0261304

### REKAPITULASI CURRENT LIABILITAS TO TOTAL ASSETS (CLTA)

KODE	CURRENT LIABILITAS				TOTAL ASSET		CLTA		
	2019	2020	2021		2019	2020	2021	2019	2020
SMBR	468.526.329	850.138.636	473.114.288	5.571.270.204	5.737.175.560	5.817.745.619	0,084097	0,148181	0,0813226
WTON	6.195.054.960.778	4.706.620.585.979	4.938.393.406.640	10.337.895.087.207	8.509.017.299.594	8.928.183.492.920	0,599257	0,553133	0,5531241
ARNA	562.004.316.020	602.572.382.597	604.446.106.477	1.799.137.069.343	1.970.340.289.520	2.243.523.072.803	0,312374	0,305821	0,2694183
MARK	75.173.239.233	243.988.835.356	273.462.421.017	441.254.067.741	719.726.855.599	1.078.458.868.349	0,170363	0,339002	0,2535678
MLIA	1.146.204.194	1.173.917.101	1.184.192.608	5.758.102.626	5.745.215.496	6.122.669.723	0,199059	0,20433	0,1934112
AGII	1.938.711	1.615.068	1.979.987	7.020.980	7.121.458	8.164.599	0,276131	0,226789	0,2425088
DPNS	8.536.205.993	885.861.221	23.888.996.571	318.141.387.900	317.310.718.779	362.242.571.405	0,026831	0,002792	0,065948
EKAD	70.337.529.585	68.166.758.308	82.981.081.779	968.234.349.565	1.081.979.820.386	1.165.564.745.263	0,072645	0,063002	0,0711939
MOLI	468.447.997	634.406.029	572.352.601	1.872.712.715	2.279.580.714	2.275.216.679	0,250144	0,278299	0,2515596
SRSN	217.673.718	266.837.335	213.017.466	779.246.858	906.846.895	860.162.908	0,279339	0,294247	0,2476478
IGAR	57.853.674.597	48.639.860.188	91.677.487.054	617.594.780.669	665.863.417.235	809.371.584.010	0,093676	0,073048	0,11327
IMPC	479.079.545.266	608.353.619.395	639.768.354.487	2.501.132.856.219	2.697.100.062.756	2.861.498.208.364	0,191545	0,225558	0,2235781
ALDO	291.076.212.712	303.886.581.958	387.942.345.634	925.114.449.507	953.551.967.212	1.210.809.442.028	0,314638	0,318689	0,3203992
FASW	3.752.020.296.349	3.415.011.967.990	5.137.640	10.751.992.944.302	11.513.044.288.721	13.302.224	0,34896	0,296621	0,3862241
GJTL	5.420.942	4.749.681	4.720.225	18.856.075	17.781.660	18.449.075	0,28749	0,267111	0,2558516
INDS	164.608.081.444	162.477.563.520	401.426.894.926	2.834.422.741.208	2.826.260.084.696	3.165.018.057.203	0,058075	0,057489	0,1268324
LPIN	10.782.089.367	16.764.338.143	15.307.172.729	324.916.202.729	337.792.393.010	310.880.071.852	0,033184	0,049629	0,0492382
AISA	1.152.923	855.449	720.020	1.868.966	2.011.557	1.761.634	0,616877	0,425267	0,4087228
CAMP	57.300.411.135	56.665.064.940	64.332.022.572	1.057.529.235.986	1.086.873.666.641	1.147.260.611.703	0,054183	0,052136	0,0560745
DLTA	160.587.363	147.207.676	244.206.806	1.425.983.722	1.225.580.913	1.308.722.065	0,112615	0,120113	0,1865994
MLBI	1.588.693	1.338.441	1.682.700	2.896.950	2.907.425	2.922.017	0,548402	0,460353	0,5758693
WIIM	157.443.942.631	351.790.782.502	542.580.383.844	1.299.521.608.556	1.614.442.007.528	1.891.169.731.202	0,121155	0,217902	0,286902
KAEF	7.392.140.277	6.786.941.897	5.980.180.556	18.352.877.132	17.562.816.674	17.760.195.040	0,402778	0,386438	0,3367182
UNVR	13.065.308	13.357.536	12.445.152	20.649.371	20.534.632	19.068.532	0,632722	0,650488	0,6526539

## REKAPITULASI NET PROFIT MARGIN

NO	KODE	NET PROFIT			REVENUE			NPM		
		2019	2020	2021	2019	2020	2021	2019	2020	2021
1	SMBR	30.073.855	10.981.673	51.817.305	1.999.516.771	1.721.907.150	1.751.585.770	0,015041	0,006378	0,029583
2	WTON	510.711.733.403	123.147.079.420	81.433.957.569	7.083.384.467.587	4.803.359.291.718	4.312.853.243.803	0,0721	0,025638	0,018882
3	ARNA	217.675.239.509	326.241.511.507	475.983.374.390	2.151.801.131.686	2.211.743.593.136	2.554.880.982.584	0,10116	0,147504	0,186304
4	MARK	118.687.394.020	186.691.686.387	392.149.133.254	361.544.998.431	565.439.688.892	1.193.506.756.539	0,328278	0,330171	0,328569
5	MLIA	126.773.341	55.089.347	647.249.607	3.887.075.800,00	3.736.112.780	4.450.121.257	0,032614	0,014745	0,145445
6	AGII	103.431	99.862	211.485	2.203.617	2.188.179	2.738.813	0,046937	0,045637	0,077218
7	DPNS	3.937.685.121	2.400.715.154	22.723.655.893	118.917.403.800	96.644.910.643	147.210.449.631	0,033113	0,024841	0,154362
8	EKAD	77.402.572.552	95.929.070.814	108.490.477.354	758.299.364.555	671.540.878.728	629.879.334.779	0,102074	0,142849	0,17224
9	MOLI	60.910.956	79.288.256	38.800.766	1.122.522.594	1.472.641.715	1.612.054.076	0,054263	0,053841	0,024069
10	SRSN	42.829.128	44.152.245	26.542.985	684.464.392	890.996.866	907.832.649	0,062573	0,049554	0,029238
11	IGAR	60.836.752.751	60.770.710.445	104.034.299.846	776.541.441.414	739.402.296.030	970.111.806.482	0,078343	0,082189	0,107239
12	IMPC	93.145.200.039	115.805.394.362	206.588.977.295	1.495.759.701.262	1.797.514.877.242	2.227.367.211.794	0,062273	0,064425	0,09275
13	ALDO	75.691.865.289	61.641.893.670	100.997.339.269	1.096.435.817.888	1.105.920.883.249	1.457.266.932.664	0,069034	0,055738	0,069306
14	FASW	968.833.390.696	353.299.343.980	614.926	8.268.503.880.196	7.909.812.330.437	11.932.773	0,117172	0,044666	0,051533
15	GJTL	269.107	318.914	79.896	15.939.421	13.434.592	15.344.138	0,016883	0,023738	0,005207
16	INDS	101.465.560.351	58.751.009.229	158.199.728.315	2.091.491.715.532	2.643.817.825.127	2.643.817.825.127	0,048513	0,022222	0,059838
17	LPIN	29.918.519.921	6.732.478.855	23.408.672.795	88.357.595.957	103.066.288.012	120.475.047.471	0,338607	0,065322	0,194303
18	AISA	1.134.776	1.204.972	8.771	1.510.427	1.283.331	1.520.879	0,751295	0,938941	0,005767
19	CAMP	76.758.829.457	44.045.828.312	100.066.615.090	1.028.952.947.818	956.634.474.111	1.019.133.657.275	0,074599	0,046042	0,098188
20	DLTA	317.815.177	123.465.762	187.992.998	827.136.727	546.336.411	681.205.785	0,384235	0,225989	0,275971
21	MLBI	1.206.059	285.617	665.850	3.711.405	1.985.009	2.473.681	0,32496	0,143887	0,269174
22	WIIM	27.328.091.481	172.506.562.986	176.877.010.231	1.393.574.099.760	1.994.066.771.177	2.733.691.702.981	0,01961	0,08651	0,064703
23	KAEF	15.890.439	20.425.756	20.425.756	9.400.535.476	10.006.173.023	10.006.173.023	0,00169	0,002041	0,002041
24	UNVR	7.392.837	7.163.536	5.758.148	42.922.563	42.972.474	39.545.959	0,172237	0,166701	0,145606



### REKAPITULASI RETURN ON ASSETS (ROA)

KODE	EBIT			TOTAL AKTIVA			ROA		
	2019	2020	2021	2019	2020	2021	2019	2020	2021
SMBR	86.572.265	36.467.602	68.354.164	5.571.270.204	5.737.175.560	5.817.745.619	0,015539	0,006356	0,011749
WTON	626.270.544.710	130.504.809.969	78.646.542.746	10.337.895.087.207	8.509.017.299.594	8.928.183.492.920	0,06058	0,015337	0,008809
ARNA	291.607.365.374	420.626.406.830	609.653.614.511	1.799.137.069.343	1.970.340.289.520	2.243.523.072.803	0,162082	0,213479	0,271739
MARK	118.687.394.020	186.691.686.387	505.578.068.397	441.254.067.741	719.726.855.599	1.078.458.868.349	0,268977	0,259392	0,468797
MLIA	187.176.793	120.544.205	822.219.503	5.758.102.626	5.745.215.496	6.122.669.723	0,032507	0,020982	0,134291
AGII	138.137	96.179	275.898	7.020.980	7.121.458	8.164.599	0,019675	0,013506	0,033792
DPNS	5.302.563.264	4.461.029.495	28.186.888.107	318.141.387.900	317.310.718.779	362.242.571.405	0,016667	0,014059	0,077812
EKAD	123.522.654.770	111.834.501.956	137.720.156.180	968.234.349.565	1.081.979.820.386	1.165.564.745.263	0,127575	0,103361	0,118157
MOLI	82.408.851	105.501.929	58.980.604	1.872.712.715	2.279.580.714	2.275.216.679	0,044005	0,046281	0,025923
SRSN	57.029.659	61.027.867	32.257.288	779.246.858	906.846.895	860.162.908	0,073186	0,067297	0,037501
IGAR	83.534.447.014	83.166.786.329	135.948.996.651	617.594.780.669	665.863.417.235	809.371.584.010	0,135258	0,124901	0,167969
IMPC	133.973.045.799	175.476.928.095	276.021.681.104	2.501.132.856.219	2.697.100.062.756	2.861.498.208.364	0,053565	0,065061	0,096461
ALDO	121.937.309.241	83.963.236.519	129.768.148.235	925.114.449.507	953.551.967.212	1.210.809.442.028	0,131808	0,088053	0,107175
FASW	1.220.595.729.710	362.806.757.676	836.865	10.751.992.944.302	11.513.044.288.721	13.302.224	0,113523	0,031513	0,062912
GJTL	457.876	476.377	87.097	18.856.075	17.781.660	18.449.075	0,024283	0,02679	0,004721
INDS	130.070.871.745	75.316.440.467	213.789.217.074	2.834.422.741.208	2.826.260.084.696	3.165.018.057.203	0,04589	0,026649	0,067548
LPIN	31.375.178.612	8.395.696.968	25.483.321.670	324.916.202.729	337.792.393.010	310.880.071.852	0,096564	0,024855	0,081972
AISA	1.364.465	1.008.405	17.966	1.868.966	2.011.557	1.761.634	0,730064	0,501306	0,010198
CAMP	99.535.473.132	56.816.360.398	126.156.941.830	1.057.529.235.986	1.086.873.666.641	1.147.260.611.703	0,094121	0,052275	0,109964
DLTA	412.437.215	164.704.480	240.865.871	1.425.983.722	1.225.580.913	1.308.722.065	0,28923	0,134389	0,184047
MLBI	1.626.612	396.470	877.781	2.896.950	2.907.425	2.922.017	0,561491	0,136858	0,300402
WIIM	42.874.167.628	215.214.468.586	214.884.126.122	1.299.521.608.556	1.614.442.007.528	1.891.169.731.202	0,032992	0,133306	0,113625
KAEF	38.315.488	73.359.098	392.883.409	18.352.877.132	17.562.816.674	17.760.195.040	0,002088	0,004177	0,022122
UNVR	9.901.772	9.206.869	7.496.592	20.649.371	20.534.632	19.068.532	0,479519	0,448358	0,393139

## Lampiran 2 Hasil PLS ALGORITHMMA Dengan Smart PLS

### Tabel Outer Loadings

	<b>FINANCIAL DISTRESS</b>	<b>KEPATUHAN SAK</b>	<b>OPINI AUDIT</b>	<b>REPUTASI KAP</b>	<b>SALAH SAJI MATERIAL</b>
<b>CFLR (Z.1)</b>	<b>0,808</b>				
<b>CLTA (Z.2)</b>	<b>-0,756</b>				
<b>DAR (Z.3)</b>	<b>-0,715</b>				
<b>KAP (X3.1)</b>				<b>1,000</b>	
<b>NPM (Z.4)</b>	<b>-0,087</b>				
<b>OPINI AUDIT (Y.1)</b>			<b>1,000</b>		
<b>QR (Z.5)</b>	<b>0,750</b>				
<b>ROA (Z.6)</b>	<b>-0,043</b>				
<b>SSM (X2.1)</b>					<b>1,000</b>
<b>SAK (X1.1)</b>		<b>1,000</b>			

### Tabel R Square

	<b>R Square</b>	<b>R Square Adjusted</b>
<b>FINANCIAL DISTRESS (Z)</b>	0,101	0,061
<b>OPINI AUDIT(Y)</b>	0,675	0,655

### Tabel Construct Reliability and Validity

	<b>Cronbach's Alpha</b>	<b>rho_A</b>	<b>Composite Reliability</b>	<b>Average Variance Extracted (AVE)</b>
<b>FINANCIAL DISTRESS (Z)</b>	<b>0,659</b>	<b>0,685</b>	<b>0,853</b>	<b>0,743</b>
<b>KEPATUHAN SAK (X1)</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>OPINI AUDIT(Y)</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>REPUTASI KAP (X3)</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>SALAH SAJI MATERIAL (X2)</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

**Tabel Discriminant Validity (Fornell-Larcker Criterion)**

	<b>FINANCIAL DISTRESS (Z)</b>	<b>KEPATUHAN SAK (X1)</b>	<b>OPINI AUDIT( Y)</b>	<b>REPUTASI KAP (X3)</b>	<b>SALAH SAJI MATERIAL (X2)</b>
<b>FINANCIAL DISTRESS (Z)</b>	0,862				
<b>KEPATUHAN SAK (X1)</b>	-0,131	1,000			
<b>OPINI AUDIT(Y)</b>	-0,052	0,811	1,000		
<b>REPUTASI KAP (X3)</b>	-0,266	-0,128	-0,136	1,000	
<b>SALAH SAJI MATERIAL (X2)</b>	0,138	-0,166	-0,236	-0,217	1,000

**Tabel Discriminant Validity (Cross Loadings)**

	<b>FINANCIAL DISTRESS (Z)</b>	<b>KEPATUHAN SAK (X1)</b>	<b>OPINI AUDIT( Y)</b>	<b>REPUTASI KAP (X3)</b>	<b>SALAH SAJI MATERIAL (X2)</b>
<b>CFLR (Z.1)</b>	0,897	-0,111	-0,021	-0,269	0,122
<b>KAP (X3.1)</b>	-0,266	-0,128	-0,136	1,000	-0,217
<b>OPINI AUDIT (Y.1)</b>	-0,052	0,811	1,000	-0,136	-0,236
<b>QR (Z.5)</b>	0,826	-0,117	-0,075	-0,180	0,116
<b>SSM (X2.1)</b>	0,138	-0,166	-0,236	-0,217	1,000
<b>SAK (X1.1)</b>	-0,131	1,000	0,811	-0,128	-0,166


**Lampiran 3 Hasil BOOTSTRAPPING dengan SmartPLS**  
**Tabel Path Coefficients (Mean, STDV, T-Value, P-Values)**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
FINANCIAL DISTRESS (Z) -> OPINI AUDIT(Y)	0,057	0,050	0,058	0,972	<b>0,331</b>
KEPATUHAN SAK (X1) -> FINANCIAL DISTRESS (Z)	-0,157	-0,156	0,112	1,403	<b>0,161</b>
KEPATUHAN SAK (X1) -> OPINI AUDIT(Y)	0,792	0,789	0,067	11,799	<b>0,000</b>
REPUTASI KAP (X3) -> FINANCIAL DISTRESS (Z)	-0,274	-0,278	0,092	2,978	<b>0,003</b>
REPUTASI KAP (X3) -> OPINI AUDIT(Y)	-0,046	-0,044	0,075	0,613	<b>0,540</b>
SALAH SAJI MATERIAL (X2) -> FINANCIAL DISTRESS (Z)	0,053	0,054	0,128	0,412	<b>0,681</b>
SALAH SAJI MATERIAL (X2) -> OPINI AUDIT(Y)	-0,122	-0,117	0,054	2,247	<b>0,025</b>



**Specific Indirect Effects (Mean, STDV, T-Value, P-Values)**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
KEPATUHAN SAK (X1) -> FINANCIAL DISTRESS (Z) -> OPINI AUDIT(Y)	-0,009	-0,005	0,011	0,807	<b>0,420</b>
REPUTASI KAP (X3) -> FINANCIAL DISTRESS (Z) -> OPINI AUDIT(Y)	-0,016	-0,014	0,018	0,859	<b>0,391</b>
SALAH SAJI MATERIAL (X2) -> FINANCIAL DISTRESS (Z) -> OPINI AUDIT(Y)	0,003	0,003	0,010	0,299	<b>0,765</b>

## Lampiran 4 Kartu Bimbingan










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 Kampus: Jl. Semolowaru 45 Surabaya 60118, Telp (031) 5925289, 081216781170 E-mail: febr@untag-sby.ac.id

**SEMESTER**  
 Gasal / Genap  
 2022 / 2023

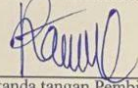
**KARTU BIMBINGAN SKRIPSI**



Nama Mahasiswa / NBI : Meresiana Selvi Lasdin / 1221902210  
 Nama Pembimbing : Prof. Dr. Tri Retnowati, S.E.,  
 Judul Skripsi : Pengaruh Kepatuhan SAK, Salah Satu Matriks Reputasi KAP Terhadap Financial Distress dan Opini Audit Pada Perusahaan Manufaktur yang Terdaftar di BEI 2019-2021

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

No.	HARI / TANGGAL	KONSENTRASI		PARAF
		BAB / HAL	KETERANGAN REVISI	
1	3/3/2023	Judul	Konkretasi, Rensi	
2	7/3/2023	"	Aca	
3	16/3/2023	Bab I, II	Konkretasi, Rensi	
4	24/3/2023	" I, II	Aca	
5	27/3/2023	" III	Konkretasi, Rensi	
6	28/3/23	" III	Aca	
7	29/3-2023	" IV, V	Rensi	
8	31/5-2023	" IV, V	Aca	

Perpanjangan I : \_\_\_\_\_  
 Semester : \_\_\_\_\_  
 Th. Ak. : \_\_\_\_\_  
 Paraf Kajur : \_\_\_\_\_

Surabaya, 31/5-2023  
  
 ( Nama dan tanda tangan Pembimbing )

## Lampiran 5 Hasil Turnitin

