

ABSTRACT

This study aims to evaluate the financial performance of PT Alamtri Resources Indonesia Tbk during the 2021–2023 period using a quantitative descriptive approach. The data used are secondary data in the form of the company's balance sheet and income statement. The analysis was carried out using financial ratio analysis, including liquidity, solvency, activity, and profitability ratios, to measure the company's financial condition and performance trends over the years. The results show fluctuations in financial performance during the three-year period. Liquidity ratios increased in 2022 but decreased again in 2023, while solvency ratios showed a downward trend, indicating more conservative debt management. Activity ratios reflected improved efficiency in the use of fixed assets, although the overall asset effectiveness still needs improvement. Profitability ratios peaked in 2022 but declined in 2023. These findings indicate the need for more efficient resource management, increasing liquidity ratios above 22%, reducing solvency ratios below 3%, and optimizing profitability with a minimum Return on Investment (ROI) target of 2.5% to maintain stability and support future growth in the company's financial performance.

Keywords: Financial Performance, Financial Ratios, Liquidity, Solvency, Profitability, Return on Investment