

BAB V

PENUTUP

A. Kesimpulan

Berdasarkan hasil penelitian yang telah dijabarkan oleh peneliti pada bab sebelumnya, dengan ini dapat ditarik kesimpulan :

1. Berdasarkan hasil penelitian menunjukkan bahwa profitabilitas (X1) memiliki nilai *t-statistic* 0.340 dan *P-value* 0.734 dari nilai ini dapat ditarik kesimpulan bahwa profitabilitas tidak berpengaruh terhadap *audit report lag*.
2. Berdasarkan hasil penelitian menunjukkan bahwa solvabilitas (Z) memiliki nilai *t-statistic* 1.836 dan *P-value* 0.066, dari nilai ini dapat ditarik kesimpulan bahwa solvabilitas tidak berpengaruh terhadap *audit report lag*.
3. Berdasarkan hasil penelitian menunjukkan bahwa ukuran perusahaan (X2) memiliki nilai *t-statistic* 3.147 dan *P-value* 0.002, dari nilai ini dapat ditarik kesimpulan bahwa ukuran perusahaan berpengaruh negatif terhadap *audit report lag*.
4. Berdasarkan hasil penelitian menunjukkan bahwa umur perusahaan (X3) memiliki nilai *t-statistic* 4.262 dan *P-value* 0.000, dari nilai ini dapat ditarik kesimpulan bahwa umur perusahaan berpengaruh negatif terhadap *audit report lag*.
5. Berdasarkan hasil penelitian menunjukkan bahwa umur perusahaan (X3) yang dimoderasi oleh solvabilitas (Z) memiliki nilai *t-statistic* 1.832 dan

P-value 0.067, dari nilai ini dapat ditarik kesimpulan bahwa solvabilitas tidak mampu memoderasi hubungan antara umur perusahaan dengan *audit report lag*

6. Berdasarkan hasil penelitian menunjukkan bahwa profitabilitas (X1) yang dimoderasi oleh solvabilitas (Z) memiliki nilai *t-statistic* 0.064 dan P-value 0.949, dari nilai ini dapat ditarik kesimpulan bahwa solvabilitas tidak mampu memoderasi hubungan antara profitabilitas dengan *audit report lag*.
7. Berdasarkan hasil penelitian menunjukkan bahwa ukuran perusahaan (X2) yang dimoderasi oleh solvabilitas (Z) memiliki nilai *t-statistic* 0.146 dan P-value 0.468, dari nilai ini dapat diartikan bahwa solvabilitas tidak mampu memoderasi hubungan antara ukuran perusahaan dengan *audit report lag*.

B. SARAN

Berdasarkan hasil penelitian ini tentang pengaruh profitabilitas, ukuran perusahaan dan umur perusahaan terhadap *audit report lag* dengan solvabilitas sebagai variabel moderating, yaitu:

1. Bagi Peneliti Selanjutnya

- a. Peneliti selanjutnya diharapkan untuk dapat meningkatkan periode penelitian dan jumlah sampel untuk memperoleh gambaran yang lebih komprehensif yang dapat mempengaruhi hasil penelitian.

- b. Peneliti selanjutnya dapat memperluas objek penelitian untuk mencakup semua perusahaan yang terdaftar di Bursa Efek Indonesia (BEI), penelitian ini hanya memfokuskan pada perusahaan makanan dan minuman sebagai objek penelitian.
- c. Penelitian selanjutnya dapat mempertimbangkan lebih jauh pemilihan variabel yang mempunyai dampak signifikan terhadap *audit report lag* seperti profitabilitas, ukuran perusahaan, umur perusahaan, solvabilitas dan variabel lainnya untuk dapat melihat apakah ada pengaruh dengan *audit report lag*.

2. Bagi Perusahaan

Saran bagi perusahaan tidak membatasi ruang lingkup tindakan auditor dalam memperoleh dan mengumpulkan bukti informasi, sehingga auditor dapat mempercepat proses audit atas laporan keuangan dan dapat mempublikasikan hasil audit dengan tepat waktu dan perusahaan terhindar dari *audit report lag*. Hal ini sangat bermanfaat bagi auditor dalam melakukan proses audit, sehingga diharapkan perusahaan tidak mempersulit lagi auditor untuk memperoleh banyak bukti. Selain itu, perusahaan tidak akan mengalami *audit report lag*.

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SURAT KETERANGAN RISET



SURAT IZIN SURVEI & RISET

No.SISR-13425/ICaMEL/09-2024

Menunjuk surat nomor 037/Perm/BAA/VIII/2024 tanggal 07 Agustus 2024 perihal permohonan izin penelitian bagi Mahasiswa Universitas Buddhi Dharma bersama ini kami memberikan izin mengakses dan menggunakan data-data pasar modal yang tersimpan di perusahaan kami untuk keperluan riset dan penyusunan Skripsi kepada peneliti di bawah ini:

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Judul Skripsi	: Pengaruh Profitabilitas, Ukuran Perusahaan, dan Umur Perusahaan terhadap Audit Report Lag dengan Solvabilitas sebagai Variabel Moderating pada Perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia tahun 2019 - 2022

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Jakarta, 20 September 2024
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Hery Mulyawan
Head of Data Services

LAMPIRAN-LAMPIRAN

DAFTAR SAMPEL PERUSAHAAN

No	Kode	Perusahaan
1	AALI	Astra Agro Lestari Tbk
2	ADES	Akasha Wira Internationanal Tbk
3	AISA	FKS Food Sejahtera Tbk
4	BISI	Bisi International Tbk
5	BUDI	Budi Starch & Sweetener Tbk
6	CAMP	Campina Ice Cream Industry Tbk
7	CEKA	Wilmar Cahaya Indonesia Tbk
8	CLEO	Sariguna Primatirta Tbk
9	COCO	Wahana Interfood Nusantara Tbk
10	CPIN	Charoen Proteina Prima Tbk
11	CSRA	Cisadane Sawit Raya Tbk
12	DLTA	Delta Djakarta Tbk
13	DSNG	Dharma Satya Nusantara Tbk
14	ENZO	Morenzo Abadi Perkasa Tbk
15	GOOD	Garudafood Putra Putri Jaya Tbk
16	HOKI	Buyung Poetra Sembada Tbk
17	ICBP	Indofood CBP Sukses Makmur Tbk
18	INDF	Indofood Sukses Makmur Tbk
19	JPFA	Japra Comfeed Indonesia Tbk

20	KEJU	Mulia Boga Raya Tbk
21	LSIP	PP London Sumatra Indonesia Tbk
22	MLBI	Multi Bintang Indonesia Tbk
23	MYOR	Mayora Indah Tbk
24	ROTI	Nippon Indosari Corpindo Tbk
25	SGRO	Sampoerna Agro Tbk
26	SKBM	Sekar Bumi Tbk
27	SKLT	Sekar Laut Tbk
28	SMAR	SMART Tbk
29	SSMS	Sawit Sumbermas Saran Tbk
30	STAA	Sumber Tani Agung Resources Tbk
31	STTP	Siantar Top Tbk
32	TBLA	Tunas Baru Lampung Tbk
33	TGKA	Tigaraksa Satria Tbk
34	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk

Lampiran Perhitungan Masing- Masing Variabel Penelitian

1. Perhitungan Profitabilitas

No	Kode	Tahun	Laba Bersih	Total Asset	Profitabilitas
1	AALI	2019	243,629,000,000	26,974,124,000,000	0.009
		2020	893,779,000,000	27,781,231,000,000	0.032
		2021	2,067,362,000,000	30,399,906,000,000	0.068
		2022	1,792,050,000,000	29,249,340,000,000	0.061

2	ADES	2019	83,885,000,000	822,375,000,000	0.102
		2020	135,789,000,000	958,791,000,000	0.142
		2021	265,758,000,000	1,304,108,000,000	0.204
		2022	364,972,000,000	1,645,582,000,000	0.222
3	AISA	2019	1,134,776,000,000	1,868,966,000,000	0.607
		2020	1,204,972,000,000	2,011,557,000,000	0.599
		2021	8,771,000,000	1,761,634,000,000	0.005
		2022	62,359,000,000	1,826,350,000,000	0.034
4	BISI	2019	306,952,000,000	2,941,056,000,000	0.104
		2020	275,667,000,000	2,914,979,000,000	0.095
		2021	380,992,000,000	3,132,202,000,000	0.122
		2022	523,242,000,000	3,410,481,000,000	0.153
5	BUDI	2019	64,021,000,000	2,999,767,000,000	0.021
		2020	67,093,000,000	2,963,007,000,000	0.023
		2021	91,723,000,000	2,993,218,000,000	0.031
		2022	93,065,000,000	3,173,651,000,000	0.029
6	CAMP	2019	76,758,829,457	1,057,529,235,985	0.073
		2020	44,045,828,312	1,086,873,666,641	0.041
		2021	100,066,615,090	1,147,260,611,703	0.087
		2022	121,257,336,904	1,074,777,460,412	0.113
7	CEKA	2019	215,459,200,242	1,393,079,542,074	0.155
		2020	181,812,593,992	1,566,673,828,068	0.116
		2021	187,066,990,085	1,697,387,196,209	0.110
		2022	220,704,543,072	1,718,287,453,575	0.128
8	CLEO	2019	130,756,461,708	1,245,144,303,719	0.105
		2020	132,772,234,495	1,310,940,121,622	0.101
		2021	180,717,667,020	1,348,181,576,913	0.134
		2022	195,598,848,689	1,693,523,611,414	0.115
9	COCO	2019	7,957,208,221	250,442,587,742	0.032
		2020	2,738,128,648	263,754,414,443	0.010
		2021	8,532,631,708	370,684,311,428	0.023
		2022	6,620,432,696	485,054,412,584	0.014
10	CPIN	2019	3,632,174,000,000	29,353,041,000,000	0.124
		2020	3,845,833,000,000	31,159,291,000,000	0.123
		2021	3,619,010,000,000	35,446,051,000,000	0.102
		2022	2,930,357,000,000	39,847,545,000,000	0.074
11	CSRA	2019	29,160,679,173	1,368,558,366,490	0.021
		2020	72,366,649,338	1,398,568,521,297	0.052
		2021	259,650,288,797	1,753,240,850,009	0.148

		2022	253,569,021,574	1,835,253,997,038	0.138
12	DLTA	2019	317,815,177,000	1,425,983,722,000	0.223
		2020	123,465,762,000	1,225,580,913,000	0.101
		2021	187,992,998,000	1,308,722,065,000	0.144
		2022	230,065,807,000	1,307,186,367,000	0.176
13	DSNG	2019	178,164,000,000	11,620,821,000,000	0.015
		2020	478,171,000,000	14,151,383,000,000	0.034
		2021	739,649,000,000	13,712,160,000,000	0.054
		2022	1,206,587,000,000	15,357,229,000,000	0.079
14	ENZO	2019	978,123,048	220,868,704,431	0.004
		2020	1,196,922,419	271,189,553,490	0.004
		2021	10,191,676,313	294,416,024,814	0.035
		2022	2,144,541,371	313,331,422,003	0.007
15	GOOD	2019	435,766,359,480	5,063,067,672,414	0.086
		2020	245,103,761,907	6,570,969,641,033	0.037
		2021	492,637,672,186	6,766,602,280,143	0.073
		2022	521,714,035,585	7,327,371,934,290	0.071
16	HOKI	2019	103,723,133,972	848,676,035,300	0.122
		2020	38,038,419,405	906,924,214,166	0.042
		2021	12,533,087,704	989,119,315,334	0.013
		2022	21,068,111,272	811,603,660,216	0.026
17	ICBP	2019	5,360,029,000,000	38,709,314,000,000	0.138
		2020	7,418,574,000,000	103,588,325,000,000	0.072
		2021	7,900,282,000,000	118,066,628,000,000	0.067
		2022	5,722,194,000,000	115,305,536,000,000	0.050
18	INDF	2019	5,902,729,000,000	96,198,559,000,000	0.061
		2020	8,752,066,000,000	163,136,516,000,000	0.054
		2021	11,203,585,000,000	179,356,193,000,000	0.062
		2022	9,192,569,000,000	180,433,300,000,000	0.051
19	JPFA	2019	1,883,857,000,000	25,185,009,000,000	0.075
		2020	1,221,904,000,000	25,951,760,000,000	0.047
		2021	2,130,896,000,000	28,589,656,000,000	0.075
		2022	1,490,931,000,000	32,690,887,000,000	0.046
20	KEJU	2019	98,047,666,143	666,313,386,673	0.147
		2020	121,000,016,429	674,806,910,037	0.179
		2021	144,700,268,968	767,726,284,113	0.188
		2022	117,370,750,383	860,100,358,989	0.136
21	LSIP	2019	252,630,000,000	10,225,322,000,000	0.025
		2020	695,490,000,000	10,922,788,000,000	0.064
		2021	990,445,000,000	11,851,182,000,000	0.084

		2022	1,035,285,000,000	12,417,013,000,000	0.083
22	MLBI	2019	1,206,059,000,000	2,896,950,000,000	0.416
		2020	285,617,000,000	2,907,425,000,000	0.098
		2021	665,850,000,000	2,922,017,000,000	0.228
		2022	924,906,000,000	3,374,502,000,000	0.274
23	MYOR	2019	2,039,404,206,764	19,037,918,806,473	0.107
		2020	2,098,168,514,645	19,777,500,514,550	0.106
		2021	1,211,052,647,953	19,917,653,265,528	0.061
		2022	1,970,064,538,149	22,276,160,695,411	0.088
24	ROTI	2019	236,518,557,420	4,682,083,844,951	0.051
		2020	168,610,282,478	4,452,166,671,985	0.038
		2021	281,340,682,456	4,191,284,422,677	0.067
		2022	432,247,722,254	4,130,321,616,083	0.105
25	SGRO	2019	39,996,290,000	9,466,942,773,000	0.004
		2020	191,747,000,000	9,744,680,000,000	0.020
		2021	814,715,000,000	9,751,365,000,000	0.084
		2022	1,039,443,000,000	10,243,238,000,000	0.101
26	SKBM	2019	957,169,058	1,820,383,352,811	0.001
		2020	5,415,741,808	1,768,660,546,754	0.003
		2021	29,707,421,605	1,970,428,120,056	0.015
		2022	86,635,603,936	2,042,199,577,083	0.042
27	SKLT	2019	44,943,627,900	790,845,543,826	0.057
		2020	42,520,246,722	773,863,042,440	0.055
		2021	84,524,160,228	889,125,250,792	0.095
		2022	74,865,302,076	1,033,289,474,829	0.072
28	SMAR	2019	898,698,000,000	27,787,527,000,000	0.032
		2020	1,539,798,000,000	35,026,171,000,000	0.044
		2021	2,829,418,000,000	40,345,003,000,000	0.070
		2022	5,504,956,000,000	42,600,814,000,000	0.129
29	SSMS	2019	12,081,959,000	11,845,204,657,000	0.001
		2020	580,854,940,000	12,775,930,059,000	0.045
		2021	1,526,870,874,000	13,850,610,076,000	0.110
		2022	1,848,118,978,000	13,969,704,123,000	0.132
30	STAA	2019	197,497,000,000	5,097,912,000,000	0.039
		2020	500,148,000,000	6,082,421,000,000	0.082
		2021	1,239,313,000,000	5,858,580,000,000	0.212
		2022	1,280,861,000,000	7,012,183,000,000	0.183
31	STTP	2019	482,590,522,840	2,881,563,083,954	0.167
		2020	628,628,879,549	3,448,995,059,882	0.182
		2021	617,573,766,863	3,919,243,683,748	0.158
		2022	624,524,005,786	4,590,737,849,889	0.136

32	TBLA	2019	661,034,000,000	17,363,003,000,000	0.038
		2020	680,730,000,000	19,431,293,000,000	0.035
		2021	791,916,000,000	21,084,017,000,000	0.038
		2022	801,440,000,000	23,673,644,000,000	0.034
33	TGKA	2019	428,418,484,105	2,995,872,438,975	0.143
		2020	478,561,152,411	3,361,956,197,960	0.142
		2021	481,109,483,989	3,403,961,007,490	0.141
		2022	478,266,312,889	4,181,760,862,637	0.114
34	ULTJ	2019	1,035,865,000,000	6,608,422,000,000	0.157
		2020	1,109,666,000,000	8,754,116,000,000	0.127
		2021	1,276,793,000,000	7,406,856,000,000	0.172
		2022	965,486,000,000	7,376,375,000,000	0.131

2. Perhitungan Ukuran Perusahaan

No	Kode	Tahun	Total Asset	Ukuran Perusahaan
1	AALI	2019	26,974,124,000,000	30.926
		2020	27,781,231,000,000	30.955
		2021	30,399,906,000,000	31.045
		2022	29,249,340,000,000	31.007
2	ADES	2019	822,375,000,000	27.435
		2020	958,791,000,000	27.589
		2021	1,304,108,000,000	27.897
		2022	1,645,582,000,000	28.129
3	AISA	2019	1,868,966,000,000	28.256
		2020	2,011,557,000,000	28.330
		2021	1,761,634,000,000	28.197
		2022	1,826,350,000,000	28.233
4	BISI	2019	2,941,056,000,000	28.710
		2020	2,914,979,000,000	28.701
		2021	3,132,202,000,000	28.773
		2022	3,410,481,000,000	28.858
5	BUDI	2019	2,999,767,000,000	28.730
		2020	2,963,007,000,000	28.717
		2021	2,993,218,000,000	28.727
		2022	3,173,651,000,000	28.786
6	CAMP	2019	1,057,529,235,985	27.687
		2020	1,086,873,666,641	27.714
		2021	1,147,260,611,703	27.768

		2022	1,074,777,460,412	27.703
7	CEKA	2019	1,393,079,542,074	27.963
		2020	1,566,673,828,068	28.080
		2021	1,697,387,196,209	28.160
		2022	1,718,287,453,575	28.172
8	CLEO	2019	1,245,144,303,719	27.850
		2020	1,310,940,121,622	27.902
		2021	1,348,181,576,913	27.930
		2022	1,693,523,611,414	28.158
9	COCO	2019	250,442,587,742	26.246
		2020	263,754,414,443	26.298
		2021	370,684,311,428	26.639
		2022	485,054,412,584	26.908
10	CPIN	2019	29,353,041,000,000	31.010
		2020	31,159,291,000,000	31.070
		2021	35,446,051,000,000	31.199
		2022	39,847,545,000,000	31.316
11	CSRA	2019	1,368,558,366,490	27.945
		2020	1,398,568,521,297	27.966
		2021	1,753,240,850,009	28.192
		2022	1,835,253,997,038	28.238
12	DLTA	2019	1,425,983,722,000	27.986
		2020	1,225,580,913,000	27.834
		2021	1,308,722,065,000	27.900
		2022	1,307,186,367,000	27.899
13	DSNG	2019	11,620,821,000,000	30.084
		2020	14,151,383,000,000	30.281
		2021	13,712,160,000,000	30.249
		2022	15,357,229,000,000	30.363
14	ENZO	2019	220,868,704,431	26.121
		2020	271,189,553,490	26.326
		2021	294,416,024,814	26.408
		2022	313,331,422,003	26.471
15	GOOD	2019	5,063,067,672,414	29.253
		2020	6,570,969,641,033	29.514
		2021	6,766,602,280,143	29.543
		2022	7,327,371,934,290	29.623
16	HOKI	2019	848,676,035,300	27.467
		2020	906,924,214,166	27.533
		2021	989,119,315,334	27.620
		2022	811,603,660,216	27.422

17	ICBP	2019	38,709,314,000,000	31.287
		2020	103,588,325,000,000	32.271
		2021	118,066,628,000,000	32.402
		2022	115,305,536,000,000	32.379
18	INDF	2019	96,198,559,000,000	32.197
		2020	163,136,516,000,000	32.726
		2021	179,356,193,000,000	32.820
		2022	180,433,300,000,000	32.826
19	JPFA	2019	25,185,009,000,000	30.857
		2020	25,951,760,000,000	30.887
		2021	28,589,656,000,000	30.984
		2022	32,690,887,000,000	31.118
20	KEJU	2019	666,313,386,673	27.225
		2020	674,806,910,037	27.238
		2021	767,726,284,113	27.367
		2022	860,100,358,989	27.480
21	LSIP	2019	10,225,322,000,000	29.956
		2020	10,922,788,000,000	30.022
		2021	11,851,182,000,000	30.103
		2022	12,417,013,000,000	30.150
22	MLBI	2019	2,896,950,000,000	28.695
		2020	2,907,425,000,000	28.698
		2021	2,922,017,000,000	28.703
		2022	3,374,502,000,000	28.847
23	MYOR	2019	19,037,918,806,473	30.577
		2020	19,777,500,514,550	30.616
		2021	19,917,653,265,528	30.623
		2022	22,276,160,695,411	30.735
24	ROTI	2019	4,682,083,844,951	29.175
		2020	4,452,166,671,985	29.124
		2021	4,191,284,422,677	29.064
		2022	4,130,321,616,083	29.049
25	SGRO	2019	9,466,942,773,000	29.879
		2020	9,744,680,000,000	29.908
		2021	9,751,365,000,000	29.908
		2022	10,243,238,000,000	29.958
26	SKBM	2019	1,820,383,352,811	28.230
		2020	1,768,660,546,754	28.201
		2021	1,970,428,120,056	28.309
		2022	2,042,199,577,083	28.345
27	SKLT	2019	790,845,543,826	27.396

		2020	773,863,042,440	27.375
		2021	889,125,250,792	27.514
		2022	1,033,289,474,829	27.664
28	SMAR	2019	27,787,527,000,000	30.956
		2020	35,026,171,000,000	31.187
		2021	40,345,003,000,000	31.328
		2022	42,600,814,000,000	31.383
29	SSMS	2019	11,845,204,657,000	30.103
		2020	12,775,930,059,000	30.179
		2021	13,850,610,076,000	30.259
		2022	13,969,704,123,000	30.268
30	STAA	2019	5,097,912,000,000	29.260
		2020	6,082,421,000,000	29.436
		2021	5,858,580,000,000	29.399
		2022	7,012,183,000,000	29.579
31	STTP	2019	2,881,563,083,954	28.689
		2020	3,448,995,059,882	28.869
		2021	3,919,243,683,748	28.997
		2022	4,590,737,849,889	29.155
32	TBLA	2019	17,363,003,000,000	30.485
		2020	19,431,293,000,000	30.598
		2021	21,084,017,000,000	30.680
		2022	23,673,644,000,000	30.795
33	TGKA	2019	2,995,872,438,975	28.728
		2020	3,361,956,197,960	28.844
		2021	3,403,961,007,490	28.856
		2022	4,181,760,862,637	29.062
34	ULTJ	2019	6,608,422,000,000	29.519
		2020	8,754,116,000,000	29.801
		2021	7,406,856,000,000	29.633
		2022	7,376,375,000,000	29.629

3. Perhitungan Umur Perusahaan

N o	Kode	Tahun	Tahun tutup buku	Tahun berdirinya perusahaan	Umur Perusahaan
1	AALI	2019	2019	1989	30
		2020	2020	1989	31
		2021	2021	1989	32
		2022	2022	1989	33

2	ADES	2019	2019	2010	9
		2020	2020	2010	10
		2021	2021	2010	11
		2022	2022	2010	12
3	AISA	2019	2019	1990	29
		2020	2020	1990	30
		2021	2021	1990	31
		2022	2022	1990	32
4	BISI	2019	2019	1983	36
		2020	2020	1983	37
		2021	2021	1983	38
		2022	2022	1983	39
5	BUDI	2019	2019	1979	40
		2020	2020	1979	41
		2021	2021	1979	42
		2022	2022	1979	43
6	CAMP	2019	2019	1994	25
		2020	2020	1994	26
		2021	2021	1994	27
		2022	2022	1994	28
7	CEKA	2019	2019	1968	51
		2020	2020	1968	52
		2021	2021	1968	53
		2022	2022	1968	54
8	CLEO	2019	2019	1988	31
		2020	2020	1988	32
		2021	2021	1988	33
		2022	2022	1988	34
9	COCO	2019	2019	2006	13
		2020	2020	2006	14
		2021	2021	2006	15
		2022	2022	2006	16
10	CPIN	2019	2019	1967	52
		2020	2020	1967	53
		2021	2021	1967	54
		2022	2022	1967	55
11	CSRA	2019	2019	1983	36
		2020	2020	1983	37
		2021	2021	1983	38
		2022	2022	1983	39
12	DLTA	2019	2019	1970	49

		2020	2020	1970	50
		2021	2021	1970	51
		2022	2022	1970	52
13	DSNG	2019	2019	1980	39
		2020	2020	1980	40
		2021	2021	1980	41
		2022	2022	1980	42
14	ENZO	2019	2019	2013	6
		2020	2020	2013	7
		2021	2021	2013	8
		2022	2022	2013	9
15	GOOD	2019	2019	1994	25
		2020	2020	1994	26
		2021	2021	1994	27
		2022	2022	1994	28
16	HOKI	2019	2019	2003	16
		2020	2020	2003	17
		2021	2021	2003	18
		2022	2022	2003	19
17	ICBP	2019	2019	2009	10
		2020	2020	2009	11
		2021	2021	2009	12
		2022	2022	2009	13
18	INDF	2019	2019	1990	29
		2020	2020	1990	30
		2021	2021	1990	31
		2022	2022	1990	32
19	JPFA	2019	2019	1971	48
		2020	2020	1971	49
		2021	2021	1971	50
		2022	2022	1971	51
20	KEJU	2019	2019	2006	13
		2020	2020	2006	14
		2021	2021	2006	15
		2022	2022	2006	16
21	LSIP	2019	2019	1962	57
		2020	2020	1962	58
		2021	2021	1962	59
		2022	2022	1962	60
22	MLBI	2019	2019	1929	90
		2020	2020	1929	91

		2021	2021	1929	92
		2022	2022	1929	93
23	MYOR	2019	2019	1977	42
		2020	2020	1977	43
		2021	2021	1977	44
		2022	2022	1977	45
24	ROTI	2019	2019	1967	52
		2020	2020	1967	53
		2021	2021	1967	54
		2022	2022	1967	55
25	SGRO	2019	2019	1993	26
		2020	2020	1993	27
		2021	2021	1993	28
		2022	2022	1993	29
26	SKBM	2019	2019	1970	49
		2020	2020	1970	50
		2021	2021	1970	51
		2022	2022	1970	52
27	SKLT	2019	2019	1976	43
		2020	2020	1976	44
		2021	2021	1976	45
		2022	2022	1976	46
28	SMAR	2019	2019	1962	57
		2020	2020	1962	58
		2021	2021	1962	59
		2022	2022	1962	60
29	SSMS	2019	2019	1995	24
		2020	2020	1995	25
		2021	2021	1995	26
		2022	2022	1995	27
30	STAA	2019	2019	1993	26
		2020	2020	1993	27
		2021	2021	1993	28
		2022	2022	1993	29
31	STTP	2019	2019	1987	32
		2020	2020	1987	33
		2021	2021	1987	34
		2022	2022	1987	35
32	TBLA	2019	2019	1973	46
		2020	2020	1973	47
		2021	2021	1973	48

		2022	2022	1973	49
33	TGKA	2019	2019	1986	33
		2020	2020	1986	34
		2021	2021	1986	35
		2022	2022	1986	36
34	ULTJ	2019	2019	1971	48
		2020	2020	1971	49
		2021	2021	1971	50
		2022	2022	1971	51

4. Perhitungan Solvabilitas

N o	Kode	Tahun	Total Utang	Total Asset	Solvabilitas
1	AALI	2019	7,995,597,000,000	26,974,124,000,000	0.2964
		2020	8,533,437,000,000	27,781,231,000,000	0.3072
		2021	9,228,733,000,000	30,399,906,000,000	0.3036
		2022	7,006,119,000,000	29,249,340,000,000	0.2395
2	ADES	2019	254,438,000,000	822,375,000,000	0.3094
		2020	258,283,000,000	958,791,000,000	0.2694
		2021	334,291,000,000	1,304,108,000,000	0.2563
		2022	310,746,000,000	1,645,582,000,000	0.1888
3	AISA	2019	3,526,819,000,000	1,868,966,000,000	1.8870
		2020	1,183,300,000,000	2,011,557,000,000	0.5883
		2021	942,744,000,000	1,761,634,000,000	0.5352
		2022	1,048,489,000,000	1,826,350,000,000	0.5741
4	BISI	2019	624,470,000,000	2,941,056,000,000	0.2123
		2020	456,592,000,000	2,914,979,000,000	0.1566
		2021	404,157,000,000	3,132,202,000,000	0.1290
		2022	360,231,000,000	3,410,481,000,000	0.1056
5	BUDI	2019	1,714,449,000,000	2,999,767,000,000	0.5715
		2020	1,640,851,000,000	2,963,007,000,000	0.5538
		2021	1,605,521,000,000	2,993,218,000,000	0.5364
		2022	1,728,614,000,000	3,173,651,000,000	0.5447
6	CAMP	2019	122,136,341,000	1,057,529,235,985	0.1155
		2020	125,161,736,940	1,086,873,666,641	0.1152
		2021	124,445,640,518	1,147,260,611,703	0.1085
		2022	133,323,429,397	1,074,777,460,412	0.1240
7	CEKA	2019	261,784,845,240	1,393,079,542,074	0.1879
		2020	305,958,833,204	1,566,673,828,068	0.1953

		2021	310,020,233,374	1,697,387,196,209	0.1826
		2022	168,244,583,827	1,718,287,453,575	0.0979
8	CLEO	2019	478,844,867,693	1,245,144,303,719	0.3846
		2020	416,194,010,942	1,310,940,121,622	0.3175
		2021	346,601,683,606	1,348,181,576,913	0.2571
		2022	508,372,748,127	1,693,523,611,414	0.3002
9	COCO	2019	141,081,394,549	250,442,587,742	0.5633
		2020	151,685,431,882	263,754,414,443	0.5751
		2021	151,852,174,493	370,684,311,428	0.4097
		2022	280,761,324,746	485,054,412,584	0.5788
10	CPIN	2019	8,281,441,000,000	29,353,041,000,000	0.2821
		2020	7,809,608,000,000	31,159,291,000,000	0.2506
		2021	10,296,052,000,000	35,446,051,000,000	0.2905
		2022	13,520,331,000,000	39,847,545,000,000	0.3393
11	CSRA	2019	903,658,317,194	1,368,558,366,490	0.6603
		2020	826,287,051,831	1,398,568,521,297	0.5908
		2021	971,947,990,544	1,753,240,850,009	0.5544
		2022	872,142,115,999	1,835,253,997,038	0.4752
12	DLTA	2019	212,420,390,000	1,425,983,722,000	0.1490
		2020	205,681,950,000	1,225,580,913,000	0.1678
		2021	298,548,048,000	1,308,722,065,000	0.2281
		2022	306,410,502,000	1,307,186,367,000	0.2344
13	DSNG	2019	7,889,229,000,000	11,620,821,000,000	0.6789
		2020	7,920,634,000,000	14,151,383,000,000	0.5597
		2021	6,686,697,000,000	13,712,160,000,000	0.4876
		2022	7,197,089,000,000	15,357,229,000,000	0.4686
14	ENZO	2019	140,910,199,856	220,868,704,431	0.6380
		2020	123,425,250,157	271,189,553,490	0.4551
		2021	136,643,787,451	294,416,024,814	0.4641
		2022	152,824,893,951	313,331,422,003	0.4877
15	GOOD	2019	2,297,546,907,499	5,063,067,672,414	0.4538
		2020	3,676,532,581,880	6,570,969,641,033	0.5595
		2021	3,735,944,249,731	6,766,602,280,143	0.5521
		2022	3,975,927,432,106	7,327,371,934,290	0.5426
16	HOKI	2019	207,108,590,481	848,676,035,300	0.2440
		2020	244,363,297,557	906,924,214,166	0.2694
		2021	320,458,715,888	989,119,315,334	0.3240
		2022	142,744,113,133	811,603,660,216	0.1759
17	ICBP	2019	12,038,210,000,000	38,709,314,000,000	0.3110
		2020	53,270,272,000,000	103,588,325,000,000	0.5142
		2021	63,342,765,000,000	118,066,628,000,000	0.5365

		2022	57,832,529,000,000	115,305,536,000,000	0.5016
18	INDF	2019	41,996,071,000,000	96,198,559,000,000	0.4366
		2020	83,998,472,000,000	163,136,516,000,000	0.5149
		2021	92,724,082,000,000	179,356,193,000,000	0.5170
		2022	86,810,262,000,000	180,433,300,000,000	0.4811
19	JPFA	2019	13,736,841,000,000	25,185,009,000,000	0.5454
		2020	14,539,790,000,000	25,951,760,000,000	0.5603
		2021	15,486,946,000,000	28,589,656,000,000	0.5417
		2022	19,036,110,000,000	32,690,887,000,000	0.5823
20	KEJU	2019	230,619,409,786	666,313,386,673	0.3461
		2020	233,905,945,919	674,806,910,037	0.3466
		2021	181,900,755,126	767,726,284,113	0.2369
		2022	156,594,539,652	860,100,358,989	0.1821
21	LSIP	2019	1,726,822,000,000	10,225,322,000,000	0.1689
		2020	1,636,456,000,000	10,922,788,000,000	0.1498
		2021	1,678,676,000,000	11,851,182,000,000	0.1416
		2022	1,481,306,000,000	12,417,013,000,000	0.1193
22	MLBI	2019	1,750,943,000,000	2,896,950,000,000	0.6044
		2020	1,474,019,000,000	2,907,425,000,000	0.5070
		2021	1,822,860,000,000	2,922,017,000,000	0.6238
		2022	2,301,227,000,000	3,374,502,000,000	0.6819
23	MYOR	2019	9,137,978,611,155	19,037,918,806,473	0.4800
		2020	8,506,032,464,592	19,777,500,514,550	0.4301
		2021	8,557,621,869,393	19,917,653,265,528	0.4297
		2022	9,441,466,604,896	22,276,160,695,411	0.4238
24	ROTI	2019	1,589,486,465,854	4,682,083,844,951	0.3395
		2020	1,224,495,624,254	4,452,166,671,985	0.2750
		2021	1,341,864,891,951	4,191,284,422,677	0.3202
		2022	1,449,163,077,319	4,130,321,616,083	0.3509
25	SGRO	2019	5,314,244,520,000	9,466,942,773,000	0.5613
		2020	5,948,624,000,000	9,744,680,000,000	0.6104
		2021	5,154,666,000,000	9,751,365,000,000	0.5286
		2022	5,013,127,000,000	10,243,238,000,000	0.4894
26	SKBM	2019	784,562,971,811	1,820,383,352,811	0.4310
		2020	806,678,887,419	1,768,660,546,754	0.4561
		2021	977,942,627,046	1,970,428,120,056	0.4963
		2022	968,233,866,594	2,042,199,577,083	0.4741
27	SKLT	2019	410,463,595,860	790,845,543,826	0.5190
		2020	366,908,471,713	773,863,042,440	0.4741
		2021	347,288,021,564	889,125,250,792	0.3906
		2022	442,535,947,408	1,033,289,474,829	0.4283

28	SMAR	2019	16,854,470,000,000	27,787,527,000,000	0.6065
		2020	22,502,490,000,000	35,026,171,000,000	0.6424
		2021	25,927,174,000,000	40,345,003,000,000	0.6426
		2022	23,353,011,000,000	42,600,814,000,000	0.5482
29	SSMS	2019	7,776,637,385,000	11,845,204,657,000	0.6565
		2020	7,905,143,639,000	12,775,930,059,000	0.6188
		2021	7,743,102,311,000	13,850,610,076,000	0.5590
		2022	7,525,735,291,000	13,969,704,123,000	0.5387
30	STAA	2019	3,303,899,000,000	5,097,912,000,000	0.6481
		2020	2,923,208,000,000	6,082,421,000,000	0.4806
		2021	2,760,462,000,000	5,858,580,000,000	0.4712
		2022	2,368,873,000,000	7,012,183,000,000	0.3378
31	STTP	2019	733,556,075,974	2,881,563,083,954	0.2546
		2020	775,696,860,738	3,448,995,059,882	0.2249
		2021	618,395,061,219	3,919,243,683,748	0.1578
		2022	662,339,075,974	4,590,737,849,889	0.1443
32	TBLA	2019	12,000,079,000,000	17,363,003,000,000	0.6911
		2020	13,542,437,000,000	19,431,293,000,000	0.6969
		2021	14,591,663,000,000	21,084,017,000,000	0.6921
		2022	16,841,410,000,000	23,673,644,000,000	0.7114
33	TGKA	2019	1,603,873,392,263	2,995,872,438,975	0.5354
		2020	1,763,283,969,693	3,361,956,197,960	0.5245
		2021	1,643,370,253,313	3,403,961,007,490	0.4828
		2022	2,045,289,129,558	4,181,760,862,637	0.4891
34	ULTJ	2019	953,283,000,000	6,608,422,000,000	0.1443
		2020	3,972,379,000,000	8,754,116,000,000	0.4538
		2021	2,268,730,000,000	7,406,856,000,000	0.3063
		2022	1,553,696,000,000	7,376,375,000,000	0.2106

5. Perhitungan *Audit Report Lag*

No	Kode	Tahun	Tgl Laporan Audit	Tgl Laporan Keuangan	Audit Report Lag
1	AALI	2019	12/31/2019	2/20/2020	51
		2020	12/31/2020	2/19/2021	50
		2021	12/31/2021	2/21/2022	52
		2022	12/31/2022	2/20/2023	51
2	ADES	2019	12/31/2019	3/27/2020	87
		2020	12/31/2020	4/30/2021	120

		2021	12/31/2021	3/20/2022	79
		2022	12/31/2022	3/30/2023	89
3	AISA	2019	12/31/2019	6/26/2020	178
		2020	12/31/2020	3/29/2021	88
		2021	12/31/2021	4/27/2022	117
		2022	12/31/2022	3/31/2023	90
4	BISI	2019	12/31/2019	4/23/2020	114
		2020	12/31/2020	4/28/2021	118
		2021	12/31/2021	4/8/2022	98
		2022	12/31/2022	3/30/2023	89
5	BUDI	2019	12/31/2019	3/30/2020	90
		2020	12/31/2020	3/29/2021	88
		2021	12/31/2021	4/25/2022	115
		2022	12/31/2022	3/29/2023	88
6	CAMP	2019	12/31/2019	4/24/2020	115
		2020	12/31/2020	3/26/2021	85
		2021	12/31/2021	3/25/2022	84
		2022	12/31/2022	3/30/2023	89
7	CEKA	2019	12/31/2019	3/19/2020	79
		2020	12/31/2020	3/29/2021	88
		2021	12/31/2021	3/29/2022	88
		2022	12/31/2022	3/16/2023	75
8	CLEO	2019	12/31/2019	3/9/2020	69
		2020	12/31/2020	3/16/2021	75
		2021	12/31/2021	3/11/2022	70
		2022	12/31/2022	3/27/2023	86
9	COCO	2019	12/31/2019	3/16/2020	76
		2020	12/31/2020	5/18/2021	138
		2021	12/31/2021	3/18/2022	77
		2022	12/31/2022	3/30/2023	89
10	CPIN	2019	12/31/2019	4/23/2020	114
		2020	12/31/2020	5/28/2021	148
		2021	12/31/2021	4/8/2022	98
		2022	12/31/2022	3/30/2023	89
11	CSRA	2019	12/31/2019	3/20/2020	80
		2020	12/31/2020	4/15/2021	105
		2021	12/31/2021	3/28/2022	87
		2022	12/31/2022	3/27/2023	86
12	DLTA	2019	12/31/2019	3/20/2020	80

		2020	12/31/2020	3/30/2021	89
		2021	12/31/2021	3/30/2022	89
		2022	12/31/2022	3/30/2023	89
13	DSNG	2019	12/31/2019	3/31/2020	91
		2020	12/31/2020	3/3/2021	62
		2021	12/31/2021	2/18/2022	49
		2022	12/31/2022	2/27/2023	58
14	ENZO	2019	12/31/2019	8/12/2020	225
		2020	12/31/2020	5/27/2021	147
		2021	12/31/2021	4/26/2022	116
		2022	12/31/2022	5/30/2023	150
15	GOOD	2019	12/31/2019	5/8/2020	129
		2020	12/31/2020	5/10/2021	130
		2021	12/31/2021	3/4/2022	63
		2022	12/31/2022	2/27/2023	58
16	HOKI	2019	12/31/2019	3/30/2020	90
		2020	12/31/2020	4/16/2021	106
		2021	12/31/2021	4/27/2022	117
		2022	12/31/2022	3/30/2023	89
17	ICBP	2019	12/31/2019	3/20/2020	80
		2020	12/31/2020	3/19/2021	78
		2021	12/31/2021	3/29/2022	88
		2022	12/31/2022	3/23/2023	82
18	INDF	2019	12/31/2019	3/20/2020	80
		2020	12/31/2020	3/19/2021	78
		2021	12/31/2021	3/29/2022	88
		2022	12/31/2022	3/23/2023	82
19	JPFA	2019	12/31/2019	2/28/2020	59
		2020	12/31/2020	2/28/2021	59
		2021	12/31/2021	3/1/2022	60
		2022	12/31/2022	3/1/2023	60
20	KEJU	2019	12/31/2019	5/22/2020	143
		2020	12/31/2020	5/19/2021	139
		2021	12/31/2021	3/1/2022	60
		2022	12/31/2022	2/28/2023	59
21	LSIP	2019	12/31/2019	2/25/2020	56
		2020	12/31/2020	2/24/2021	55
		2021	12/31/2021	2/21/2022	52
		2022	12/31/2022	2/24/2023	55

22	MLBI	2019	12/31/2019	2/21/2020	52
		2020	12/31/2020	3/5/2021	64
		2021	12/31/2021	2/25/2022	56
		2022	12/31/2022	3/6/2023	65
23	MYOR	2019	12/31/2019	3/30/2020	90
		2020	12/31/2020	3/30/2021	89
		2021	12/31/2021	3/30/2022	89
		2022	12/31/2022	3/29/2023	88
24	ROTI	2019	12/31/2019	2/28/2020	59
		2020	12/31/2020	3/29/2021	88
		2021	12/31/2021	3/2/2022	61
		2022	12/31/2022	2/28/2023	59
25	SGRO	2019	12/31/2019	3/30/2020	90
		2020	12/31/2020	4/15/2021	105
		2021	12/31/2021	3/28/2022	87
		2022	12/31/2022	3/30/2023	89
26	SKBM	2019	12/31/2019	3/30/2020	90
		2020	12/31/2020	5/21/2021	141
		2021	12/31/2021	4/20/2022	110
		2022	12/31/2022	3/29/2023	88
27	SKLT	2019	12/31/2019	3/12/2020	72
		2020	12/31/2020	3/9/2021	68
		2021	12/31/2021	3/16/2022	75
		2022	12/31/2022	3/29/2023	88
28	SMAR	2019	12/31/2019	3/30/2020	90
		2020	12/31/2020	3/10/2021	69
		2021	12/31/2021	3/17/2022	76
		2022	12/31/2022	3/29/2023	88
29	SSMS	2019	12/31/2019	4/24/2020	115
		2020	12/31/2020	3/30/2021	89
		2021	12/31/2021	4/5/2022	95
		2022	12/31/2022	3/28/2023	87
30	STAA	2019	12/31/2019	5/29/2020	150
		2020	12/31/2020	5/24/2021	144
		2021	12/31/2021	3/28/2022	87
		2022	12/31/2022	3/20/2023	79
31	STTP	2019	12/31/2019	5/27/2020	148
		2020	12/31/2020	5/25/2021	145
		2021	12/31/2021	5/9/2022	129

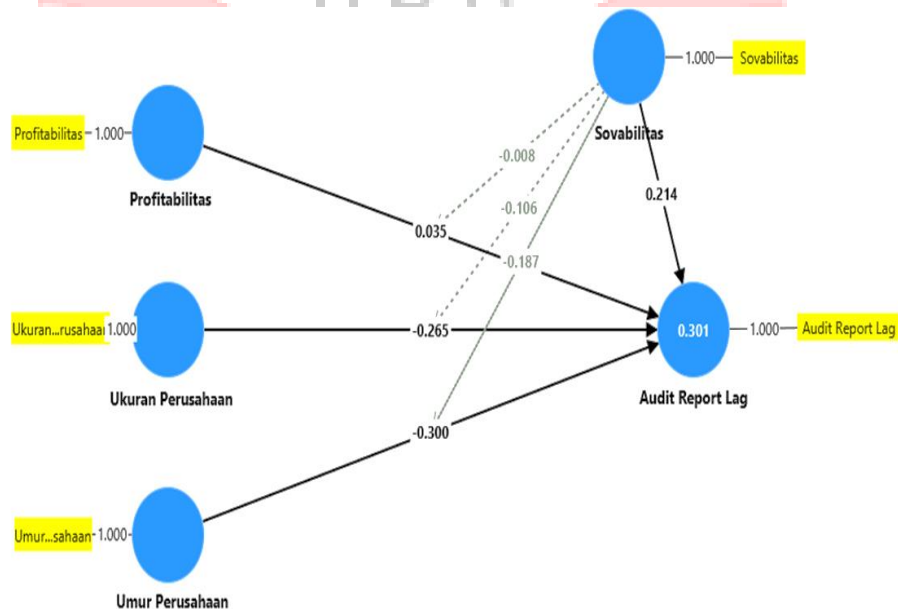
		2022	12/31/2022	4/28/2023	118
32	TBLA	2019	12/31/2019	3/30/2020	90
		2020	12/31/2020	2/26/2021	57
		2021	12/31/2021	4/26/2022	116
		2022	12/31/2022	3/29/2023	88
33	TGKA	2019	12/31/2019	3/26/2020	86
		2020	12/31/2020	4/16/2021	106
		2021	12/31/2021	4/12/2022	102
		2022	12/31/2022	3/14/2023	73
34	ULTJ	2019	12/31/2019	3/20/2020	80
		2020	12/31/2020	4/1/2021	91
		2021	12/31/2021	3/30/2022	89
		2022	12/31/2022	3/30/2023	89

Lampiran Hasil Data Olah (*SmartPLS* Versi 4.0)

1. Analisis Statistik Deskriptif

Name	N	Mean	Scale min	Scale max	Standard deviation
Profitabilitas	136	0.096	0.001	0.607	0.089
Ukuran Perusahaan	136	29.166	26.121	32.826	1.534
Umur Perusahaan	136	37.147	6	93	17.100
Sovabilitas	136	0.421	0.098	1.887	0.212
Audit Report Lag	136	90.596	49	225	28.257

2. Uji *Outer Loadings*



3. Uji Multikolineritas

Variabel	VIF
Audit Report Lag	1.000
Profitabilitas	1.000
Sovabilitas	1.000
Ukuran Perusahaan	1.000
Umur Perusahaan	1.000
Sovabilitas x Profitabilitas	1.000
Sovabilitas x Ukuran Perusahaan	1.000
Sovabilitas x Umur Perusahaan	1.000

4. Koefisien Determinasi (*R-Squared*)

Variabel	R-square	R-square adjusted
Audit Report Lag	0.301	0.263

5. Uji F-Squared

Variabel	F-square
Profitabilitas -> Audit Report Lag	0.001
Sovabilitas -> Audit Report Lag	0.034
Ukuran Perusahaan -> Audit Report Lag	0.081
Umur Perusahaan -> Audit Report Lag	0.109
Sovabilitas x Umur Perusahaan -> Audit Report Lag	0.026
Sovabilitas x Ukuran Perusahaan -> Audit Report Lag	0.005
Sovabilitas x Profitabilitas -> Audit Report Lag	0.000

6. Kesesuaian Model (*Goodness-of-Fit*)

Model Fit	Saturated model	Estimated model
SRMR	0.000	0.007

7. Uji *Bootstrapping*

Hipotesis	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Profitabilitas -> Audit Report Lag	0.035	0.069	0.104	0.340	0.734
Sovabilitas -> Audit Report Lag	0.214	0.199	0.116	1.836	0.066
Ukuran Perusahaan -> Audit Report Lag	-0.265	-0.247	0.084	3.147	0.002
Umur Perusahaan -> Audit Report Lag	-0.300	-0.296	0.070	4.262	0.000
Sovabilitas x Umur Perusahaan -> Audit Report Lag	-0.187	-0.154	0.102	1.832	0.067
Sovabilitas x Profitabilitas -> Audit Report Lag	-0.008	-0.082	0.121	0.064	0.949
Sovabilitas x Ukuran Perusahaan -> Audit Report Lag	-0.106	-0.123	0.146	0.726	0.468

LAMPIRAN LAPORAN KEUANGAN

These Financial Statements are Originally Issued in Indonesian Language.

PT SARIGUNA PRIMATIRTA TBK
LAPORAN POSISI KEUANGAN
TANGGAL 31 DESEMBER 2019
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2019
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2019 ¹	2018	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan bank	2a, 4	6.843.501.828	2.681.860.260	Cash on hand and in banks
Piutang usaha	2f, 2m, 5, 28	113.534.853.636	73.438.446.519	Trade receivables
Pihak berelasi				Related parties
Pihak ketiga - setelah dikurangi penyisihan penurunan nilai piutang usaha sebesar Rp 16.446.351 pada tahun 2019 dan Rp 66.547.169 pada tahun 2018				Third parties - net of allowance for impairment of trade receivables of Rp 16,446,351 in 2019 and Rp 66,547,169 in 2018
Piutang lain-lain	2f, 5, 6	9.278.595.891	16.177.543.745	Other receivables
Persediaan - setelah dikurangi penyisihan penurunan nilai persediaan sebesar Rp 251.178.388 pada tahun 2019 dan Rp 1.152.314.490 pada tahun 2018		605.738.547	1.208.033.930	Inventories - net of allowance for declining in value of inventories of Rp 251,178,388 in 2019 and Rp 1,152,314,490 in 2018
Pajak dibayar di muka	2g, 7, 2p, 14	100.220.176.995	94.918.120.811	Prepaid tax
Uang muka dan biaya dibayar di muka	2h, 2m, 8, 28	10.272.862.234	8.780.233.173	Advances and prepayments
Jumlah Aset Lancar		240.755.729.131	198.544.322.066	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Piutang pihak berelasi	2m, 28	137.675.819	1.522.500	Due from related parties
Uang muka pembelian aset tetap	9, 28	62.593.727.578	67.098.538.666	Advance payments for purchase of fixed assets
Properti investasi - setelah dikurangi akumulasi penyusutan sebesar Rp 3.662.810.731 pada tahun 2019 dan Rp 3.066.383.006 pada tahun 2018	2i, 2k, 10	14.695.407.009	15.291.834.734	Investment properties - net of accumulated depreciation of Rp 3,662,810,731 in 2019 and Rp 3,066,383,006 in 2018
Aset tetap - setelah dikurangi akumulasi penyusutan sebesar Rp 323.532.956.677 pada tahun 2019 dan Rp 280.300.208.933 pada tahun 2018	2j, 2k, 11, 12	926.961.764.182	500.478.901.276	Fixed assets - net of accumulated depreciation of Rp 323,532,956,677 in 2019 and Rp 280,300,208,933 in 2018
Aset pajak tangguhan	2p, 14	-	2.518.742.350	Deferred tax assets
Jumlah Aset Tidak Lancar		1.004.388.574.588	635.389.539.528	Total Non-Current Assets
JUMLAH ASET		1.245.144.303.719	833.933.861.594	TOTAL ASSETS

¹⁾ Laporan posisi keuangan tanggal 31 Desember 2019 tidak termasuk laporan posisi keuangan PT Tansel Sahel Nuhri, yang diikut pada Juni 2019. (Catatan 1d).

¹⁾ The statement of financial position as of December 31, 2019 does not include the statement of financial position of PT Tansel Sahel Nuhri, which was added in June 2019. (Note 1d).

These Financial Statements are Originally Issued in Indonesian Language.

PT SARIGUNA PRIMATIRTA TBK
LAPORAN POSISI KEUANGAN (lanjutan)
TANGGAL 31 DESEMBER 2019
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF FINANCIAL POSITION (continued)
AS OF DECEMBER 31, 2019
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2019 ¹⁾	2018	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang bank jangka pendek	12	44.320.000.000	340.940.456	Short-term bank loans
Utang usaha				Trade payables
Pihak berelasi	2m, 13, 28	19.804.276.647	21.276.851.792	Related parties
Pihak ketiga	13	64.828.237.161	60.191.490.951	Third parties
Utang pajak	2p, 14	17.169.237.287	9.682.585.267	Taxes payable
Biaya masih harus dibayar	15	10.652.426.098	14.724.134.006	Accrued expenses
Utang lain-lain		19.941.566.659	7.528.623.275	Other payables
Pendapatan diterima di muka				Unearned revenue
Pihak berelasi	2i, 2m, 2n, 16, 28	1.752.916.667	1.022.651.459	Related parties
Pihak ketiga	2i, 2n, 16	291.082.787	109.583.413	Third parties
Utang jangka panjang yang jatuh tempo dalam waktu satu tahun				Current maturities of long-term debts
Utang bank	12	19.532.556.220	4.426.225.109	Bank loans
Utang sewa pembiayaan	2i, 17	4.026.006.063	1.364.741.055	Finance lease payables
Utang pembiayaan konsumen	17	2.634.859.748	393.328.736	Consumer financing payables
Jumlah Liabilitas Jangka Pendek		204.953.165.337	121.061.155.519	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Utang jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun				Long-term debts - net of current maturities
Utang bank	12	200.272.002.630	26.598.547.173	Bank loans
Utang sewa pembiayaan	2i, 17	9.008.913.518	3.566.682.458	Finance lease payables
Utang pembiayaan konsumen	17	7.173.419.418	886.710.486	Consumer financing payables
Uang jaminan pelanggan				Customers deposits
Pihak berelasi	2m, 18, 28	23.165.774.570	23.047.184.570	Related party
Pihak ketiga	18	11.694.987.887	10.681.648.617	Third parties
Estimasi liabilitas atas imbalan kerja karyawan	2q, 19	18.295.327.940	12.613.462.879	Estimated liabilities for employees' benefits
Liabilitas pajak tangguhan	2p, 14	4.281.276.393	-	Deferred tax liabilities
Jumlah Liabilitas Jangka Panjang		273.891.702.356	77.394.236.183	Total Non-Current Liabilities
JUMLAH LIABILITAS		478.844.867.693	198.455.391.702	TOTAL LIABILITIES

¹⁾ Laporan posisi keuangan tanggal 31 Desember 2019 tidak termasuk laporan posisi keuangan PT Tanobel Sehat Nutrisi, yang dijual pada Juni 2019 (Catatan 16).

The statement of financial position as of December 31, 2019 does not include the statement of financial position of PT Tanobel Sehat Nutrisi, which was sold in June 2019 (Note 16).

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT SARIGUNA PRIMATIRTA TBK
LAPORAN POSISI KEUANGAN (lanjutan)
TANGGAL 31 DESEMBER 2019
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF FINANCIAL POSITION (continued)
AS OF DECEMBER 31, 2019
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2019 ¹⁾	2018	
EKUITAS				EQUITY
Ekuitas yang Dapat Distribusikan kepada Pemilik Entitas Induk				Equity Attributable to the Equity Holders of the Parent Company
Modal saham - nilai nominal Rp 20 per saham pada Modal dasar - 25.000.000.000 saham				Capital stock - Rp 20 par value per share Authorized - 25,000,000,000 shares
Modal ditempatkan dan disetor penuh - 12.000.000.000 saham	20	240.000.000.000	240.000.000.000	Issued and fully paid - 12,000,000,000 shares
Tambahan modal disetor - bersih	2c, 22	261.819.311.770	259.861.635.427	Additional paid-in capital - net
Saldo laba				Retained earnings
Telah ditentukan penggunaannya	21	3.000.000.000	2'000.000.000	Appropriated
Belum ditentukan penggunaannya		261.480.124.256	133.616.251.059	Unappropriated
Sub-jumlah		766.299.436.026	635.477.886.486	Sub-total
Kepentingan Non-Pengendali	2b	-	583.406	Non-Controlling Interest
JUMLAH EKUITAS		766.299.436.026	635.478.469.892	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		1.245.144.303.719	833.933.861.594	TOTAL LIABILITIES AND EQUITY

¹⁾ Laporan posisi keuangan tanggal 31 Desember 2019 tidak termasuk laporan posisi keuangan PT Tansol Sehat Nubris, yang dijual pada Juni 2019. (Catatan 14)

¹⁾ The statement of financial position as of December 31, 2019 does not include the statement of financial position of PT Tansol Sehat Nubris, which was sold in June 2019 (Note 14)

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT SARIGUNA PRIMATIRTA TBK
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN
TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2019
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED
DECEMBER 31, 2019
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2019 ¹⁾	2018	
PENJUALAN BERSIH	2m, 2n, 23, 28	1.088.679.619.907	831.104.026.853	NET SALES
BEBAN POKOK PENJUALAN	2m, 2n, 24, 28	(692.217.433.141)	(562.460.279.774)	COST OF GOODS SOLD
LABA BRUTO		396.462.186.766	268.643.747.079	GROSS PROFIT
Beban penjualan	2n, 25	(132.630.863.790)	(104.897.672.129)	Selling expenses
Beban umum dan administrasi	2n, 26	(58.062.408.046)	(55.703.946.078)	General and administrative expenses
Beban keuangan	2n, 27	(14.850.093.220)	(23.058.101.482)	Financing expenses
Pendapatan sewa	2i, 2n, 10, 28	4.170.964.964	5.163.814.298	Rent income
Selish kurs - bersih	2o	(1.530.739.004)	(746.180.405)	Foreign exchange differentials - net
Rugi penjualan dan pelepasan aset tetap	11	(13.647.916.377)	(5.874.503.953)	Loss on sale and disposal of fixed assets
Lain-lain - bersih	2n	(7.243.541.741)	(1.692.997.857)	Miscellaneous - net
LABA SEBELUM BEBAN PAJAK FINAL DAN PAJAK PENGHASILAN		172.667.589.552	81.834.159.473	INCOME BEFORE FINAL TAX AND INCOME TAX EXPENSE
Pajak final	2p, 14	(324.750.000)	(477.329.158)	Final tax
LABA SEBELUM BEBAN PAJAK PENGHASILAN		172.342.839.552	81.356.830.315	INCOME BEFORE INCOME TAX EXPENSE
BEBAN PAJAK PENGHASILAN	2p, 14			INCOME TAX EXPENSE
Pajak kini		(34.162.803.000)	(17.749.661.000)	Current tax
Pajak tangguhan		(7.423.574.844)	(345.416.841)	Deferred tax
Beban Pajak Penghasilan		(41.586.377.844)	(18.095.077.841)	Income Tax Expense
LABA TAHUN BERJALAN		130.756.461.708	63.261.752.474	INCOME FOR THE YEAR
LABA (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang Tidak Akan Direklasifikasi ke Laba Rugi				Item that Will Not be Reclassified Subsequently to Profit or Loss
Keuntungan (kerugian) aktuarial atas program imbalan pasti	19	(2.523.425.407)	329.585.674	Actuarial gain (loss) of defined benefit plan
Pajak penghasilan atas kerugian (keuntungan) aktuarial atas program imbalan pasti	2p, 14	630.856.352	(82.396.419)	Income tax of actuarial loss (gain) of defined benefit plan
Laba (rugi) komprehensif lain - setelah pajak		(1.892.569.055)	247.189.255	Other comprehensive income (loss) - net of tax
JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN		128.863.892.653	63.508.941.729	TOTAL COMPREHENSIVE INCOME FOR THE YEAR

¹⁾ Laporan laba rugi dan penghasilan komprehensif lain tahun yang berakhir pada tanggal 31 Desember 2019 tidak termasuk laporan laba rugi dan penghasilan komprehensif lain PT Tanobel Sehat Nutrisi dari Juni - Desember 2019, yang dijual pada Juni 2019 (Catatan 1d).

¹⁾ The statement of profit or loss and other comprehensive income for the year ended December 31, 2019 does not include the statement of profit or loss and other comprehensive income of PT Tanobel Sehat Nutrisi from June - December 2019, which was sold in June 2019 (Note 1d).

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PT SARIGUNA PRIMATIRTA TBK
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN (lanjutan)
TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2019
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME (continued)
FOR THE YEAR ENDED
DECEMBER 31, 2019
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2019 ¹⁾	2018	
LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				INCOME FOR THE YEAR ATTRIBUTABLE TO:
Pemilik Entitas Induk		130.756.566.406	63.262.127.839	Equity Holders of
Kepentingan Non-Pengendali	2b	(104.698)	(375.365)	the Parent Company
JUMLAH		130.756.461.708	63.261.752.474	TOTAL
JUMLAH LABA KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik Entitas Induk		128.863.997.351	63.509.314.192	Equity Holders of
Kepentingan Non-Pengendali	2b	(104.698)	(372.463)	the Parent Company
JUMLAH		128.863.892.653	63.508.941.729	TOTAL
Laba per Saham yang Diatribusikan kepada Pemilik Entitas Induk	2r, 31	11	6	Earning per Share Attributable to Equity Holders of the Parent Company

¹⁾ Laporan laba rugi dan penghasilan komprehensif lain tahun yang berakhir pada tanggal 31 Desember 2019 tidak termasuk laporan laba rugi dan penghasilan komprehensif lain PT Tanobel Sehat Nutrisi dari Juni - Desember 2019, yang dijual pada Juni 2019 (Catatan 1d).

¹⁾ The statement of profit or loss and other comprehensive income for the year ended December 31, 2019 does not include the statement of profit or loss and other comprehensive income of PT Tanobel Sehat Nutrisi from June - December 2019, which was sold in June 2019 (Note 1d).

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

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PT SARIGUNA PRIMATIRTA TBK
LAPORAN PERUBAHAN EKUITAS
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2019
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED
DECEMBER 31, 2019
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk/
Equity Attributable to the Equity Holders of the Parent Company

	Catatan/ Notes	Modal Saham/ Capital Stock	Tambahan Modal Disetor - Bersih/ Additional Paid-in Capital - Net	Saldo Laba/ Retained Earning		Sub-Jumlah/ Sub-Total	Kepentingan Non-Pengendali/ Non-Controlling Interest	Jumlah Ekuitas/ Total Equity	
				Telah Ditentukan Penggunaannya/ Appropriated	Belum Ditentukan Penggunaannya/ Unappropriated				
Saldo 31 Desember 2017		220.000.000.000	5.861.635.427	1.000.000.000	71.106.936.867	297.968.572.294	955.869	297.969.528.163	Balance as of December 31, 2017
Dana cadangan umum	21	-	-	1.000.000.000	(1.000.000.000)	-	-	-	General reserve fund
Penambahan modal saham melalui PMTHMETD	20	20.000.000.000	254.000.000.000	-	-	274.000.000.000	-	274.000.000.000	Additional capital stock from PMTHMETD
Laba komprehensif lain - setelah pajak		-	-	-	247.186.353	247.186.353	2.902	247.189.255	Other comprehensive income - net of tax
Laba tahun berjalan		-	-	-	63.262.127.839	63.262.127.839	(375.365)	63.261.752.474	Income for the year
Saldo 31 Desember 2018		240.000.000.000	259.861.635.427	2.000.000.000	133.616.251.059	635.477.886.486	583.406	635.478.469.892	Balance as of December 31, 2018
Dana cadangan umum	21	-	-	1.000.000.000	(1.000.000.000)	-	-	-	General reserve fund
Pelepasan saham Entitas Anak	1d	-	1.957.676.343	-	(124.154)	1.957.552.189	(478.708)	1.957.073.481	Disposal of shares in Subsidiary
Rugi komprehensif lain - setelah pajak		-	-	-	(1.892.569.055)	(1.892.569.055)	-	(1.892.569.055)	Other comprehensive loss - net of tax
Laba tahun berjalan		-	-	-	130.756.566.406	130.756.566.406	(104.698)	130.756.461.708	Income for the year
Saldo 31 Desember 2019 ¹⁾		240.000.000.000	261.819.311.770	3.000.000.000	261.480.124.256	766.299.436.026	-	766.299.436.026	Balance as of December 31, 2019 ¹⁾

*) Laporan perubahan ekuitas untuk yang berakhir pada tanggal 31 Desember 2019 tidak termasuk laporan perubahan ekuitas PT Tanobel Sehat Nutrisi dari Juni - Desember 2019, yang dijual pada Juni 2019 (Catatan 1d).

*) The statement of change in equity as of December 31, 2019 does not include the statement of change in equity of PT Tanobel Sehat Nutrisi from June - December 2019, which was sold in June 2019 (Note 1d).

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT SARIGUNA PRIMATIRTA TBK
LAPORAN ARUS KAS
TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2019
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 2019
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2019 ^{*)}	2018	
ARUS KAS DARI				CASH FLOWS FROM
AKTIVITAS OPERASI				OPERATING ACTIVITIES
Penerimaan kas dari pelanggan	5,16,18,23	1.060.289.755.117	816.022.868.788	Cash receipts from customers
Pembayaran kas kepada pemasok	7,8,24	(589.006.749.363)	(470.456.362.293)	Cash paid to suppliers
Pembayaran kas kepada karyawan		(119.773.272.782)	(101.474.732.867)	Cash paid to employees
Pembayaran beban usaha		(111.811.531.635)	(79.563.349.233)	Payments of operating expenses
Kas yang diperoleh dari operasi		239.698.201.337	164.528.424.395	Cash provided by operations
Pembayaran beban keuangan	15, 27	(14.552.284.947)	(23.560.446.666)	Payments of financing expenses
Pembayaran pajak penghasilan dan pajak pertambahan nilai		(27.000.838.885)	(9.128.676.342)	Payments for income tax and value-added tax
Kas Bersih yang Diperoleh dari Aktivitas Operasi		198.145.077.505	131.839.301.387	Net Cash Provided by Operating Activities
ARUS KAS DARI				CASH FLOWS FROM
AKTIVITAS INVESTASI				INVESTING ACTIVITIES
Perolehan aset tetap	11	(370.401.309.451)	(130.590.965.238)	Acquisition of fixed assets
Uang muka pembelian aset tetap	11	(63.193.566.314)	(49.991.159.832)	Advance payments for purchase of fixed assets
Perolehan dari penjualan investasi di Entitas Anak	1d	11.000.000.000	-	Proceed from sale of investment in a Subsidiary
Hasil penjualan aset tetap	11	365.018.182	1.952.379.014	Proceeds from sale of fixed assets
Kas Bersih yang Digunakan untuk Aktivitas Investasi		(422.229.857.583)	(178.629.746.056)	Net Cash Used in Investing Activities
ARUS KAS DARI				CASH FLOWS FROM
AKTIVITAS PENDANAAN				FINANCING ACTIVITIES
Pembayaran pinjaman bank	12	(31.365.712.738)	(225.793.841.466)	Payments of bank loans
Pembayaran utang sewa pembiayaan	17	(3.045.884.486)	(906.016.487)	Payments of finance lease payables
Pembayaran utang pembiayaan konsumen	17	(951.468.712)	(256.435.278)	Payments of consumer financing payables
Piutang pihak berelasi	28	(136.153.319)	277.500	Due from related parties
Penerimaan pinjaman bank	12	264.124.558.850	-	Proceeds from bank loans
Penerimaan dari penerbitan saham	20	-	274.000.000.000	Proceeds from issuance of shares
Kas Bersih yang Diperoleh dari Aktivitas Pendanaan		228.625.339.595	47.043.984.269	Net Cash Provided by Financing Activities
KENAIKAN BERSIH KAS DAN BANK		4.540.559.517	253.539.600	NET INCREASE IN CASH ON HAND AND IN BANKS
DAMPAK BERSIH PERUBAHAN NILAI TUKAR ATAS KAS DAN BANK		(35.638.933)	(630.865.082)	NET EFFECT OF CHANGES IN EXCHANGE RATES ON CASH ON HAND AND IN BANKS
KAS DAN BANK AWAL TAHUN		2.681.860.260	3.059.185.742	CASH ON HAND AND IN BANKS AT BEGINNING OF THE YEAR
Dikurangi saldo akhir tahun kas dan bank milik PT Tanobel Sehat Nutrisi		(343.279.016)	-	Deduction of ending balance cash on hand and in banks of PT Tanobel Sehat Nutrisi
KAS DAN BANK AKHIR TAHUN		6.843.501.828	2.681.860.260	CASH ON HAND AND IN BANKS AT END OF THE YEAR

^{*)} Laporan arus kas tahun yang berakhir pada tanggal 31 Desember 2019 tidak termasuk laporan arus kas PT Tanobel Sehat Nutrisi dari Juni - Desember 2019, yang dijual pada Juni 2019 (Catatan 1d).

^{*)} The statement of cash flows for the year ended December 31, 2019 does not include the statement of cash flows of PT Tanobel Sehat Nutrisi from June - December 2019, which was sold in June 2019 (Note 1d).

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

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PT SARIGUNA PRIMATIRTA TBK
LAPORAN POSISI KEUANGAN
TANGGAL 31 DESEMBER 2020
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2020
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2020	2019	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	2d, 2e, 4	22.890.468.010	6.843.501.828	Cash and cash equivalents
Piutang usaha	2d, 2f			Trade receivables
Pihak berelasi	2m, 5, 29	111.695.585.232	113.534.853.636	Related parties
Pihak ketiga - setelah dikurangi penyisihan penurunan nilai piutang usaha sebesar Rp 412.031.071 pada tahun 2020 dan Rp 16.446.351 pada tahun 2019	5	7.611.850.597	9.278.595.891	Third parties - net of allowance for impairment of trade receivables of Rp 412,031,071 in 2020 and Rp 16,446,351 in 2019
Piutang lain-lain	2d, 6	534.164.540	605.738.547	Other receivables
Persediaan - setelah dikurangi penyisihan penurunan nilai persediaan sebesar Rp 255.082.371 pada tahun 2020 dan Rp 251.178.388 pada tahun 2019	2g, 7	101.777.866.019	100.220.176.995	Inventories - net of allowance for declining in value of inventories of Rp 255,082,371 in 2020 and Rp 251,178,388 in 2019
Uang muka dan biaya dibayar di muka	2h, 2m, 8, 29	9.677.730.742	10.272.862.234	Advances and prepayments
Jumlah Aset Lancar		254.187.665.140	240.755.729.131	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Piutang pihak berelasi	2m, 29	-	137.675.819	Due from related parties
Uang muka pembelian aset tetap	9, 29	46.479.509.253	62.593.727.578	Advance payments for purchase of fixed assets
Properti investasi - setelah dikurangi akumulasi penyusutan sebesar Rp 4.259.238.456 pada tahun 2020 dan Rp 3.662.810.731 pada tahun 2019	2i, 2k, 10	14.098.979.284	14.695.407.009	Investment properties - net of accumulated depreciation of Rp 4,259,238,456 in 2020 and Rp 3,662,810,731 in 2019
Aset tetap - setelah dikurangi akumulasi penyusutan sebesar Rp 389.442.273.836 pada tahun 2020 dan Rp 323.532.956.677 pada tahun 2019	2j, 2k, 11, 13	993.154.588.208	926.961.764.182	Fixed assets - net of accumulated depreciation of Rp 389,442,273,836 in 2020 and Rp 323,532,956,677 in 2019
Aset hak guna - bersih	2l, 12	3.019.379.737	-	Right-of-use assets - net
Jumlah Aset Tidak Lancar		1.056.752.456.482	1.004.388.574.588	Total Non-Current Assets
JUMLAH ASET		1.310.940.121.622	1.245.144.303.719	TOTAL ASSETS

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT SARIGUNA PRIMATIRTA TBK
LAPORAN POSISI KEUANGAN (lanjutan)
TANGGAL 31 DESEMBER 2020
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF FINANCIAL POSITION (continued)
AS OF DECEMBER 31, 2020
(EXPRESSED 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	2d, 13	-	44.320.000.000	Short-term bank loans
Utang usaha	2d			Trade payables
Pihak berelasi	2m, 14, 29	16.506.062.777	19.804.276.647	Related parties
Pihak ketiga	2d, 14	39.092.879.410	64.828.237.161	Third parties
Utang pajak	2p, 15	17.485.421.248	17.169.237.287	Taxes payable
Biaya masih harus dibayar	2d, 16	9.550.016.789	10.652.426.098	Accrued expenses
Utang lain-lain		9.121.364.147	19.941.566.659	Other payables
Pendapatan diterima di muka	2l, 2n			Unearned revenue
Pihak berelasi	2m, 17, 29	1.577.083.333	1.752.916.667	Related parties
Pihak ketiga	17	517.294.505	291.082.787	Third parties
Utang jangka panjang yang jatuh tempo dalam waktu satu tahun	2d			Current maturities of long-term debts
Utang bank	13	44.819.452.115	19.532.556.220	Bank loans
Utang sewa pembiayaan	2l, 18	4.736.702.587	4.026.006.063	Finance lease payables
Utang pembiayaan konsumen	18	3.004.064.898	2.634.859.748	Consumer financing payables
Liabilitas sewa	2l, 2m, 12, 29	1.134.671.597		Lease liabilities
Jumlah Liabilitas Jangka Pendek		147.545.013.406	204.953.165.337	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Utang jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun	2d			Long-term debts - net of current maturities
Utang bank	13	190.954.167.832	200.272.002.630	Bank loans
Utang sewa pembiayaan	2l, 18	5.166.067.711	9.008.913.518	Finance lease payables
Utang pembiayaan konsumen	18	4.728.815.327	7.173.419.418	Consumer financing payables
Liabilitas sewa	2l, 2m, 12, 29	1.197.353.894	-	Lease liabilities
Uang jaminan pelanggan	2d			Customers deposits
Pihak berelasi	2m, 19, 29	23.211.683.566	23.165.774.570	Related party
Pihak ketiga	19	12.067.736.074	11.694.987.887	Third parties
Estimasi liabilitas atas imbalan kerja karyawan	2q, 20	20.506.340.186	18.295.327.940	Estimated liabilities for employees' benefits
Liabilitas pajak tangguhan	2p, 15	10.816.832.946	4.281.276.393	Deferred tax liabilities
Jumlah Liabilitas Jangka Panjang		268.648.997.536	273.891.702.356	Total Non-Current Liabilities
JUMLAH LIABILITAS		416.194.010.942	478.844.867.693	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham - nilai nominal Rp 20 per saham pada Modal dasar - 25.000.000.000 saham				Capital stock - Rp 20 par value per share Authorized - 25,000,000,000 shares
Modal ditempatkan dan disetor penuh - 12.000.000.000 saham	21	240.000.000.000	240.000.000.000	Issued and fully paid - 12,000,000,000 shares
Saham treasury	2w, 21	(130.000.000)	-	Treasury stock
Tambahan modal disetor - bersih	1b, 23	259.247.087.919	261.819.311.770	Additional paid-in capital - net
Saldo laba				Retained earnings
Telah ditentukan penggunaannya	22	4.000.000.000	3.000.000.000	Appropriated
Belum ditentukan penggunaannya		391.629.022.761	261.480.124.256	Unappropriated
JUMLAH EKUITAS		894.746.110.680	766.299.436.026	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		1.310.940.121.622	1.245.144.303.719	TOTAL LIABILITIES AND EQUITY

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

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PT SARIGUNA PRIMATIRTA TBK
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN
TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2020
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED
DECEMBER 31, 2020
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2020	2019	
PENJUALAN BERSIH	2m, 2n, 24, 29	972.634.784.176	1.084.912.780.290	NET SALES
BEBAN POKOK PENJUALAN	2m, 2n, 25, 29	(562.235.507.989)	(692.217.433.141)	COST OF GOODS SOLD
LABA BRUTO		410.399.276.187	392.695.347.149	GROSS PROFIT
Beban penjualan	2n, 26	(130.882.499.011)	(128.864.024.173)	Selling expenses
Beban umum dan administrasi	2n, 27	(66.492.672.966)	(58.062.408.046)	General and administrative expenses
Beban keuangan	2n, 28	(25.461.582.184)	(14.850.093.220)	Financing expenses
Pendapatan sewa	2l, 2n, 10, 29	4.824.721.292	4.170.964.964	Rent income
Selisih kurs - bersih	2o	1.030.930.173	(1.530.739.004)	Foreign exchange differentials - net
Rugi penjualan dan pelepasan aset tetap	2j, 2n, 11	(18.364.782.995)	(13.647.916.377)	Loss on sale and disposal of fixed assets
Lain-lain - bersih	2n	(6.088.833.511)	(7.243.541.741)	Miscellaneous - net
LABA SEBELUM BEBAN PAJAK FINAL DAN PAJAK PENGHASILAN		168.964.556.985	172.667.589.552	INCOME BEFORE FINAL TAX AND INCOME TAX EXPENSE
Pajak final	2p, 15	(351.000.000)	(324.750.000)	Final tax
LABA SEBELUM BEBAN PAJAK PENGHASILAN		168.613.556.985	172.342.839.552	INCOME BEFORE INCOME TAX EXPENSE
BEBAN PAJAK PENGHASILAN	2p, 15			INCOME TAX EXPENSE
Pajak kini		(28.847.901.940)	(34.162.803.000)	Current tax
Pajak tangguhan		(6.993.420.550)	(7.423.574.844)	Deferred tax
Beban Pajak Penghasilan		(35.841.322.490)	(41.586.377.844)	Income Tax Expense
LABA TAHUN BERJALAN		132.772.234.495	130.756.461.708	INCOME FOR THE YEAR
RUGI KOMPREHENSIF LAIN				OTHER COMPREHENSIVE LOSS
Pos yang Tidak Akan Direklasifikasi ke Laba Rugi				Item that Will Not be Reclassified Subsequently to Profit or Loss
Kerugian aktuarial atas program imbalan pasti	20	(2.081.199.987)	(2.523.425.407)	Actuarial loss of defined benefit plan
Pajak penghasilan atas kerugian aktuarial atas program imbalan pasti	2p, 15	457.863.997	630.856.352	Income tax of actuarial loss of defined benefit plan
Rugi komprehensif lain - setelah pajak		(1.623.335.990)	(1.892.569.055)	Other comprehensive loss - net of tax
JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN		131.148.898.505	128.863.892.653	TOTAL COMPREHENSIVE INCOME FOR THE YEAR

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

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PT SARIGUNA PRIMATIRTA TBK
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN (lanjutan)
TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2020
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME (continued)
FOR THE YEAR ENDED
DECEMBER 31, 2020
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2020	2019	
LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				INCOME FOR THE YEAR ATTRIBUTABLE TO:
Pemilik Entitas Induk		132.772.234.495	130.756.566.406	Equity Holders of the Parent Company
Kepentingan Non-Pengendali	2b	-	(104.698)	Non-Controlling Interest
JUMLAH		132.772.234.495	130.756.461.708	TOTAL
JUMLAH LABA KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik Entitas Induk		131.148.898.505	128.863.997.351	Equity Holders of the Parent Company
Kepentingan Non-Pengendali	2b	-	(104.698)	Non-Controlling Interest
JUMLAH		131.148.898.505	128.863.892.653	TOTAL
Laba per Saham yang Diatribusikan kepada Pemilik Entitas Induk	2r, 32	11	11	Earning per Share Attributable to Equity Holders of the Parent Company

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

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PT SARIGUNA PRIMATIRTA TBK
LAPORAN PERUBAHAN EKUITAS
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2020
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF CHANGES IN EQUITY
FOR THE YEAR ENDED
DECEMBER 31, 2020
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

Catatan/ Notes	Modal Saham/ Capital Stock	Saham Treasuri/ Treasury Stock	Tambahan Modal Disetor - Bersih/ Additional Paid-in Capital - Net	Saldo Laba/ Retained Earning		Sub-Jumlah/ Sub-Total	Kepentingan Non-Pengendali/ Non-Controlling Interest	Jumlah Ekuitas/ Total Equity	
				Telah Ditentukan Penggunaannya/ Appropriated	Belum Ditentukan Penggunaannya/ Unappropriated				
Saldo 31 Desember 2018	240.000.000.000	-	259.861.635.427	2.000.000.000	133.616.251.059	635.477.886.486	583.406	635.478.469.892	Balance as of December 31, 2018
Dana cadangan umum	22	-	-	1.000.000.000	(1.000.000.000)	-	-	-	General reserve fund
Pelepasan saham Entitas Anak	1d	-	1.957.876.343	-	(124.154)	1.957.552.189	(478.708)	1.957.073.481	Disposal of shares in Subsidiary
Rugi komprehensif lain - setelah pajak	-	-	-	-	(1.892.569.055)	(1.892.569.055)	-	(1.892.569.055)	Other comprehensive loss - net of tax
Laba tahun berjalan	-	-	-	-	130.756.566.406	130.756.566.406	(104.698)	130.756.461.708	Income for the year
Saldo 31 Desember 2019	240.000.000.000	-	261.819.311.770	3.000.000.000	261.480.124.256	766.299.436.026	-	766.299.436.026	Balance as of December 31, 2019
Dana cadangan umum	22	-	-	1.000.000.000	(1.000.000.000)	-	-	-	General reserve fund
Rugi komprehensif lain - setelah pajak	-	-	-	-	(1.623.335.990)	(1.623.335.990)	-	(1.623.335.990)	Other comprehensive loss - net of tax
Laba tahun berjalan	-	-	-	-	132.772.234.495	132.772.234.495	-	132.772.234.495	Income for the year
Saham treasuri	2w, 21	(130.000.000)	(2.572.223.851)	-	(2.702.223.851)	(2.702.223.851)	-	(2.702.223.851)	Treasury stock
Saldo 31 Desember 2020	240.000.000.000	(130.000.000)	259.247.087.919	4.000.000.000	391.629.022.761	894.746.110.680	-	894.746.110.680	Balance as of December 31, 2020

Catatan atas Laporan Keuangan ini merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT SARIGUNA PRIMATIRTA TBK
LAPORAN ARUS KAS
TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2020
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 2020
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2020	2019	
ARUS KAS DARI				CASH FLOWS FROM
AKTIVITAS OPERASI				OPERATING ACTIVITIES
Penerimaan kas dari pelanggan	5,17,19,24	981.434.554.733	1.056.522.915.500	Cash receipts from customers
Pembayaran kas kepada pemasok	7,8,14,25	(401.712.977.806)	(509.415.793.621)	Cash paid to suppliers
Pembayaran kas kepada karyawan		(183.589.003.117)	(187.343.611.933)	Cash paid to employees
Pembayaran beban usaha		(114.904.559.772)	(108.144.956.823)	Payments of operating expenses
Kas yang diperoleh dari operasi		281.228.014.038	251.618.553.123	Cash provided by operations
Pembayaran beban keuangan	16, 28	(25.418.981.328)	(14.552.284.947)	Payments of financing expenses
Pembayaran pajak penghasilan dan pajak pertambahan nilai		(28.882.717.979)	(27.000.838.885)	Payments for income tax and value-added tax
Kas Bersih yang Diperoleh dari Aktivitas Operasi		226.926.314.731	210.065.429.291	Net Cash Provided by Operating Activities
ARUS KAS DARI				CASH FLOWS FROM
AKTIVITAS INVESTASI				INVESTING ACTIVITIES
Perolehan aset tetap	11	(155.093.548.861)	(382.321.661.237)	Acquisition of fixed assets
Uang muka pembelian aset tetap	11	(17.360.711.133)	(63.193.566.314)	Advance payments for purchase of fixed assets
Hasil penjualan aset tetap	11	1.386.363.636	365.018.182	Proceeds from sale of fixed assets
Perolehan dari penjualan investasi di Entitas Anak	1d	-	11.000.000.000	Proceed from sale of investment in a Subsidiary
Kas Bersih yang Digunakan untuk Aktivitas Investasi		(171.067.896.358)	(434.150.209.369)	Net Cash Used in Investing Activities
ARUS KAS DARI				CASH FLOWS FROM
AKTIVITAS PENDANAAN				FINANCING ACTIVITIES
Pembayaran pinjaman bank	13	(472.552.338.903)	(31.365.712.738)	Payments of bank loans
Penerimaan pinjaman bank	13	444.201.400.000	264.124.558.850	Proceeds from bank loans
Pembayaran utang sewa pembiayaan	18	(4.258.509.283)	(3.045.884.486)	Payments of finance lease payables
Pembayaran utang pembiayaan konsumen	18	(2.911.156.734)	(951.468.712)	Payments of consumer financing payables
Saham treasury	21	(2.702.223.851)	-	Treasury stock
Pembayaran liabilitas sewa	12	(1.050.621.849)	-	Payments of lease liabilities
Piutang pihak berelasi	29	-	(136.153.319)	Due from related parties
Kas Bersih yang Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan		(39.273.450.620)	228.625.339.595	Net Cash Provided by (Used in) Financing Activities
KENAIKAN BERSIH KAS DAN SETARA KAS		16.584.967.753	4.540.559.517	NET INCREASE IN CASH AND CASH EQUIVALENTS
DAMPAK BERSIH PERUBAHAN NILAI TUKAR ATAS KAS DAN SETARA KAS		(538.001.571)	(35.638.933)	NET EFFECT OF CHANGES IN EXCHANGE RATES CASH AND CASH EQUIVALENTS
KAS DAN SETARA KAS AWAL TAHUN		6.843.501.828	2.681.860.260	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR
Dikurangi saldo akhir tahun kas dan bank milik PT Tanobel Sehat Nutrisi		-	(343.279.016)	Deduction of ending balance cash on hand and in banks of PT Tanobel Sehat Nutrisi
KAS DAN SETARA KAS AKHIR TAHUN		22.890.468.010	6.843.501.828	CASH AND CASH EQUIVALENTS AT END OF THE YEAR

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT SARIGUNA PRIMATIRTA TBK
LAPORAN POSISI KEUANGAN
TANGGAL 31 DESEMBER 2021
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2021
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2021	2020	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	2d, 2e, 4	4.761.050.331	22.890.468.010	Cash and cash equivalents
Piutang usaha	2d, 2f, 13			Trade receivables
Pihak berelasi	2m, 5, 30	122.437.010.846	111.695.585.232	Related parties
Pihak ketiga - setelah dikurangi penyisihan penurunan nilai piutang usaha sebesar Rp 829.861.366 pada tahun 2021 dan Rp 412.031.071 pada tahun 2020	5	3.091.954.866	7.611.850.597	Third parties - net of allowance for impairment of trade receivables of Rp 829,861,366 in 2021 and Rp 412,031,071 in 2020
Piutang lain-lain	2d, 6	366.760.406	534.164.540	Other receivables
Persediaan - setelah dikurangi penyisihan penurunan nilai persediaan sebesar Rp 305.224.669 pada tahun 2021 dan Rp 255.082.371 pada tahun 2020	2g, 7, 13	121.734.019.328	101.777.866.019	Inventories - net of allowance for declining in value of inventories of Rp 305,224,669 in 2021 and Rp 255,082,371 in 2020
Uang muka dan biaya dibayar di muka	2h, 8	27.413.326.937	9.677.730.742	Advances and prepayments
Jumlah Aset Lancar		279.804.122.714	254.187.665.140	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Uang muka pembelian aset tetap	2m, 9, 30	25.441.931.503	46.479.509.253	Advance payments for purchase of fixed assets
Properti investasi - setelah dikurangi akumulasi penyusutan sebesar Rp 4.855.666.181 pada tahun 2021 dan Rp 4.259.238.456 pada tahun 2020	2i, 2k, 10	13.502.551.559	14.098.979.284	Investment properties - net of accumulated depreciation of Rp 4,855,666,181 in 2021 and Rp 4,259,238,456 in 2020
Aset tetap - setelah dikurangi akumulasi penyusutan sebesar Rp 447.425.638.305 pada tahun 2021 dan Rp 389.442.273.836 pada tahun 2020	2j, 2k, 11, 13	1.027.647.313.598	993.154.588.208	Fixed assets - net of accumulated depreciation of Rp 447,425,638,305 in 2021 and Rp 389,442,273,836 in 2020
Aset hak-guna - bersih	2l, 2m, 12, 30	1.785.657.539	3.019.379.737	Right-of-use assets - net
Jumlah Aset Tidak Lancar		1.068.377.454.199	1.056.752.456.482	Total Non-Current Assets
JUMLAH ASET		1.348.181.576.913	1.310.940.121.622	TOTAL ASSETS

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT SARIGUNA PRIMATIRTA TBK
 LAPORAN POSISI KEUANGAN (lanjutan)
 TANGGAL 31 DESEMBER 2021
 (DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
 STATEMENTS OF FINANCIAL POSITION (continued)
 AS OF DECEMBER 31, 2021
 (EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2021	2020	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang bank jangka pendek	2d, 13	21.800.000.000	-	Short-term bank loans
Utang usaha	2d			Trade payables
Pihak berelasi	2m, 14, 30	19.564.866.823	16.506.062.777	Related parties
Pihak ketiga	2d, 14	52.623.980.488	39.092.879.410	Third parties
Utang pajak	2p, 15	19.819.912.072	17.485.421.248	Taxes payable
Biaya masih harus dibayar	2d, 16	11.161.110.142	9.550.016.789	Accrued expenses
Utang lain-lain	17	5.236.850.028	9.121.364.147	Other payables
Pendapatan diterima di muka	2l, 2n			Unearned revenue
Pihak berelasi	2m, 18, 30	1.617.487.498	1.577.083.333	Related parties
Pihak ketiga	18	29.855.000	517.294.505	Third parties
Utang jangka panjang yang jatuh tempo dalam waktu satu tahun	2d			Current maturities of long-term debts
Utang bank	13	43.674.562.219	44.819.452.115	Bank loans
Utang sewa pembiayaan	2l, 19	3.992.458.666	4.736.702.587	Finance lease payables
Utang pembiayaan konsumen	19	3.057.771.082	3.004.064.898	Consumer financing payables
Liabilitas sewa	2l, 2m, 12, 30	303.961.688	1.134.671.597	Lease liabilities
Jumlah Liabilitas Jangka Pendek		182.882.815.706	147.545.013.406	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Utang jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun	2d			Long-term debts - net of current maturities
Utang bank	13	88.862.602.233	190.964.167.832	Bank loans
Utang sewa pembiayaan	2l, 19	1.173.609.045	5.166.067.711	Finance lease payables
Utang pembiayaan konsumen	19	1.671.044.245	4.728.815.327	Consumer financing payables
Liabilitas sewa	2l, 2m, 12, 30	893.392.206	1.197.353.894	Lease liabilities
Uang jaminan pelanggan	2d			Customers deposits
Pihak berelasi	2m, 20, 30	23.349.718.566	23.211.683.566	Related party
Pihak ketiga	20	12.153.354.090	12.067.736.074	Third parties
Estimasi liabilitas atas imbalan kerja karyawan	2q, 21	16.795.717.910	20.506.340.186	Estimated liabilities for employees' benefits
Liabilitas pajak tangguhan	2p, 15	18.819.429.605	10.816.832.946	Deferred tax liabilities
Jumlah Liabilitas Jangka Panjang		163.718.867.900	268.648.997.536	Total Non-Current Liabilities
JUMLAH LIABILITAS		346.601.683.606	416.194.010.942	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham - nilai nominal				Capital stock - Rp 20
Rp 20 per saham				par value per share
Modal dasar - 25.000.000.000 saham				Authorized - 25,000,000,000 shares
Modal ditempatkan dan disetor penuh - 12.000.000.000 saham	22	240.000.000.000	240.000.000.000	Issued and fully paid - 12,000,000,000 shares
Saham treasuri	2w, 22	(800.248.000)	(130.000.000)	Treasury stock
Tambahan modal disetor - bersih	1b, 2t, 24	243.992.958.730	259.247.087.919	Additional paid-in capital - net
Saldo laba				Retained earnings
Telah ditentukan penggunaannya	23	5.000.000.000	4.000.000.000	Appropriated
Belum ditentukan penggunaannya		513.387.182.577	391.629.022.761	Unappropriated
JUMLAH EKUITAS		1.001.579.893.307	894.746.110.680	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		1.348.181.576.913	1.310.940.121.622	TOTAL LIABILITIES AND EQUITY

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

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PT SARIGUNA PRIMATIRTA TBK
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN
TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2021
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED
DECEMBER 31, 2021
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2021	2020	
PENJUALAN BERSIH	2m, 2n, 25, 30	1.103.519.743.574	972.634.784.176	NET SALES
BEBAN POKOK PENJUALAN	2m, 2n, 26, 30	(642.038.152.501)	(562.235.507.989)	COST OF GOODS SOLD
LABA BRUTO		461.481.591.073	410.399.276.187	GROSS PROFIT
Beban penjualan	2n, 27	(128.655.643.489)	(130.882.499.011)	Selling expenses
Beban umum dan administrasi	2m, 2n, 28, 30	(71.217.765.129)	(66.492.672.966)	General and administrative expenses
Beban keuangan	2m, 2n, 29, 30	(13.804.081.705)	(25.461.582.184)	Financing expenses
Pendapatan sewa	2l, 2m, 2n, 10, 30	4.086.769.232	4.824.721.292	Rent income
Selish kurs - bersih	2o	422.589.638	1.030.930.173	Foreign exchange differentials - net
Rugi penjualan dan pelepasan aset tetap	2j, 2n, 11	(22.671.605.873)	(18.364.782.995)	Loss on sale and disposal of fixed assets
Lain-lain - bersih	2n	701.388.306	(6.088.833.511)	Miscellaneous - net
LABA SEBELUM BEBAN PAJAK FINAL DAN PAJAK PENGHASILAN		230.343.242.053	168.964.556.985	INCOME BEFORE FINAL TAX AND INCOME TAX EXPENSE
Pajak final	2p, 15	(361.621.366)	(351.000.000)	Final tax
LABA SEBELUM BEBAN PAJAK PENGHASILAN		229.981.620.687	168.613.556.985	INCOME BEFORE INCOME TAX EXPENSE
BEBAN PAJAK PENGHASILAN	2p, 15			INCOME TAX EXPENSE
Pajak kini		(41.811.775.720)	(28.847.901.940)	Current tax
Pajak tangguhan		(7.458.177.947)	(6.993.420.550)	Deferred tax
Beban Pajak Penghasilan		(49.269.953.667)	(35.841.322.490)	Income Tax Expense
LABA TAHUN BERJALAN		180.711.667.020	132.772.234.495	INCOME FOR THE YEAR
LABA (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang Tidak Akan Direklasifikasi ke Laba Rugi				Item that Will Not be Reclassified Subsequently to Profit or Loss
Keuntungan (kerugian) aktuarial dari liabilitas atas imbalan kerja karyawan	2q, 21	2.474.630.508	(2.081.199.987)	Actuarial gain (loss) on employee's benefits liabilities
Pajak penghasilan terkait	2p, 15	(544.418.712)	457.863.997	Related income tax
Laba (rugi) komprehensif lain - setelah pajak		1.930.211.796	(1.623.335.990)	Other comprehensive income (loss) - net of tax
JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN		182.641.878.816	131.148.898.505	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
Laba per Saham Dasar	2r, 33	15	11	Basic Earning per Share

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT SARIGUNA PRIMATIRTA TBK
LAPORAN PERUBAHAN EKUITAS
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2021
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF CHANGES IN EQUITY
FOR THE YEAR ENDED
DECEMBER 31, 2021
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

Catatan/ Notes	Modal Saham/ Capital Stock	Saham Treasuri/ Treasury Stock	Tambahan Modal Disetor - Bersih/ Additional Paid-in Capital - Net	Saldo Laba/ Retained Earning		Jumlah Ekuitas/ Total Equity	
				Telah Ditentukan Penggunaannya/ Appropriated	Belum Ditentukan Penggunaannya/ Unappropriated		
Saldo 31 Desember 2019	240.000.000.000	-	261.819.311.770	3.000.000.000	261.480.124.256	766.299.436.026	Balance as of December 31, 2019
Dana cadangan umum	23	-	-	1.000.000.000	(1.000.000.000)	-	General reserve fund
Saham treasuri	2w, 22	(130.000.000)	(2.572.223.851)	-	-	(2.702.223.851)	Treasury stock
Laba tahun berjalan	-	-	-	-	132.772.234.495	132.772.234.495	Income for the year
Rugi komprehensif lain - setelah pajak	-	-	-	-	(1.623.335.990)	(1.623.335.990)	Other comprehensive loss - net of tax
Saldo 31 Desember 2020	240.000.000.000	(130.000.000)	259.247.087.919	4.000.000.000	391.629.022.761	894.746.110.680	Balance as of December 31, 2020
Dana cadangan umum	23	-	-	1.000.000.000	(1.000.000.000)	-	General reserve fund
Saham treasuri	2w, 22	(670.248.000)	(15.254.129.189)	-	-	(15.924.377.189)	Treasury stock
Dividen tunai	23	-	-	-	(59.883.719.000)	(59.883.719.000)	Cash dividends
Laba tahun berjalan	-	-	-	-	180.711.667.020	180.711.667.020	Income for the year
Laba komprehensif lain - setelah pajak	-	-	-	-	1.930.211.796	1.930.211.796	Other comprehensive income - net of tax
Saldo 31 Desember 2021	240.000.000.000	(800.248.000)	243.992.958.730	5.000.000.000	513.387.182.577	1.001.579.893.307	Balance as of December 31, 2021

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT SARIGUNA PRIMATIRTA TBK
LAPORAN ARUS KAS
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2021
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 2021
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2021	2020	
ARUS KAS DARI				CASH FLOWS FROM
AKTIVITAS OPERASI				OPERATING ACTIVITIES
Penerimaan kas dari pelanggan	5,18,20,25	1.101.161.600.599	981.434.554.733	Cash receipts from customers
Pembayaran kas kepada pemasok	7,8,14,26	(464.099.923.897)	(401.712.977.806)	Cash payment to suppliers
Pembayaran kas kepada karyawan		(174.015.972.049)	(183.589.003.117)	Cash payment to employees
Pembayaran beban usaha		(104.214.499.062)	(114.904.559.772)	Payments of operating expenses
Kas yang diperoleh dari operasi		358.831.205.591	281.228.014.038	Cash provided by operations
Pembayaran beban keuangan	16, 29	(14.012.095.316)	(25.418.981.328)	Payments of financing expenses
Pembayaran pajak penghasilan dan pajak pertambahan nilai		(39.838.905.262)	(28.882.717.979)	Payments for income tax and value-added tax
Kas Bersih yang Diperoleh dari Aktivitas Operasi		304.980.204.013	226.926.314.731	Net Cash Provided by Operating Activities
ARUS KAS DARI				CASH FLOWS FROM
AKTIVITAS INVESTASI				INVESTING ACTIVITIES
Perolehan aset tetap	11	(141.502.250.403)	(155.093.548.861)	Acquisition of fixed assets
Uang muka pembelian aset tetap	11	(16.713.495.919)	(17.360.711.133)	Advance payments for purchase of fixed assets
Hasil penjualan aset tetap	11	1.154.259.162	1.386.363.636	Proceeds from sale of fixed assets
Kas Bersih yang Digunakan untuk Aktivitas Investasi		(157.061.487.160)	(171.067.896.358)	Net Cash Used in Investing Activities
ARUS KAS DARI				CASH FLOWS FROM
AKTIVITAS PENDANAAN				FINANCING ACTIVITIES
Pembayaran pinjaman bank jangka pendek	13	(30.200.000.000)	(438.521.400.000)	Payments of short-term bank loans
Penerimaan pinjaman bank jangka pendek	13	52.000.000.000	394.201.400.000	Proceeds from short-term bank loans
Pembayaran pinjaman bank jangka panjang	13	(103.236.455.495)	(34.030.938.903)	Payments of long-term bank loans
Penerimaan pinjaman bank jangka panjang	13	-	50.000.000.000	Proceeds from long-term bank loans
Pembayaran utang sewa pembiayaan	19	(4.736.702.587)	(4.258.509.283)	Payments of finance lease payables
Pembayaran utang pembiayaan konsumen	19	(3.004.064.898)	(2.911.156.734)	Payments of consumer financing payables
Saham treasury	22	(15.924.377.189)	(2.702.223.851)	Treasury stock
Pembayaran liabilitas sewa	12	(1.028.307.961)	(1.050.621.849)	Payments of lease liabilities
Pembayaran dividen tunai	23	(59.883.719.000)	-	Payments of cash dividends
Kas Bersih yang Digunakan untuk Aktivitas Pendanaan		(166.013.627.130)	(39.273.450.620)	Net Cash Used in Financing Activities
KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS		(18.094.910.277)	16.584.967.753	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
DAMPAK BERSIH PERUBAHAN NILAI TUKAR ATAS KAS DAN SETARA KAS		(34.507.402)	(538.001.571)	NET EFFECT OF CHANGES IN EXCHANGE RATES CASH AND CASH EQUIVALENTS
KAS DAN SETARA KAS AWAL TAHUN		22.890.468.010	6.843.501.828	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR
KAS DAN SETARA KAS AKHIR TAHUN		4.761.050.331	22.890.468.010	CASH AND CASH EQUIVALENTS AT END OF THE YEAR

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT SARIGUNA PRIMATIRTA TBK
LAPORAN POSISI KEUANGAN
TANGGAL 31 DESEMBER 2022
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2022
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2022	2021	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan bank	2d, 2e, 4	2.486.254.766	4.761.050.331	Cash and banks
Piutang usaha	2d, 2f, 13			Trade receivables
Pihak berelasi	2m, 5, 30	189.074.877.305	122.437.010.846	Related parties
Pihak ketiga - setelah dikurangi penyisihan penurunan nilai piutang usaha sebesar Rp 1.706.705.841 pada tahun 2022 dan Rp 829.861.366 pada tahun 2021	5	107.823.487	3.091.954.866	Third parties - net of allowance for impairment of trade receivables of Rp 1,706,705,841 in 2022 and Rp 829,861,366 in 2021
Piutang lain-lain	2d, 6	438.882.323	366.760.406	Other receivables
Persediaan - setelah dikurangi penyisihan penurunan nilai persediaan sebesar Rp 649.691.502 pada tahun 2022 dan Rp 305.224.669 pada tahun 2021	2g, 7, 13	178.177.657.051	121.734.019.328	Inventories - net of allowance for declining in value of inventories of Rp 649,691,502 in 2022 and Rp 305,224,669 in 2021
Uang muka dan biaya dibayar di muka	2h, 8	9.983.321.795	27.413.326.937	Advances and prepayments
Jumlah Aset Lancar		380.268.816.727	279.804.122.714	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Uang muka pembelian aset tetap	9, 31	85.307.867.568	25.441.931.503	Advance payments for purchase of fixed assets
Properti investasi - setelah dikurangi akumulasi penyusutan sebesar Rp 5.452.093.906 pada tahun 2022 dan Rp 4.855.666.181 pada tahun 2021	2i, 2k, 10	11.906.123.834	13.502.551.559	Investment properties - net of accumulated depreciation of Rp 5,452,093,906 in 2022 and Rp 4,855,666,181 in 2021
Aset tetap - setelah dikurangi akumulasi penyusutan sebesar Rp 516.264.274.028 pada tahun 2022 dan Rp 447.425.638.305 pada tahun 2021	2j, 2k, 11, 13	1.212.528.185.222	1.027.647.313.598	Fixed assets - net of accumulated depreciation of Rp 516,264,274,028 in 2022 and Rp 447,425,638,305 in 2021
Aset hak-guna - bersih	2l, 2m, 12, 30	3.512.618.063	1.785.657.539	Right-of-use assets - net
Jumlah Aset Tidak Lancar		1.313.254.794.687	1.068.377.454.199	Total Non-Current Assets
JUMLAH ASET		1.693.523.611.414	1.348.181.576.913	TOTAL ASSETS

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT SARIGUNA PRIMATIRTA TBK
LAPORAN POSISI KEUANGAN (lanjutan)
TANGGAL 31 DESEMBER 2022
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF FINANCIAL POSITION (continued)
AS OF DECEMBER 31, 2022
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2022	2021	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang bank jangka pendek	2d, 13	56.800.000.000	21.800.000.000	Short-term bank loans
Utang usaha	2d	-	-	Trade payables
Pihak berelasi	2m, 14, 30	24.816.649.292	19.564.866.823	Related parties
Pihak ketiga	14	55.960.327.127	52.623.980.488	Third parties
Utang pajak	2p, 15	17.957.819.804	19.819.912.072	Taxes payable
Biaya masih harus dibayar	2d, 16	14.763.890.108	11.161.110.142	Accrued expenses
Utang lain-lain	2d	-	-	Other payables
Pihak ketiga	17	10.882.361.574	5.236.850.028	Third parties
Pihak berelasi	2m, 17, 30	1.513.003.525	-	Related party
Pendapatan diterima di muka	2l, 2n	-	-	Unearned revenue
Pihak berelasi	2m, 18, 30	1.620.889.737	1.617.487.498	Related parties
Pihak ketiga	18	899.334.172	29.855.000	Third parties
Utang jangka panjang yang jatuh tempo dalam waktu satu tahun	2d	-	-	Current maturities of long-term debts
Utang bank	13	20.833.333.333	43.674.562.219	Bank loans
Utang sewa pembiayaan	2l, 19	1.173.609.045	3.992.458.666	Finance lease payables
Utang pembiayaan konsumen	19	1.671.044.245	3.057.771.082	Consumer financing payables
Liabilitas sewa	2l, 2m, 12, 30	936.279.617	303.961.688	Lease liabilities
Jumlah Liabilitas Jangka Pendek		209.828.541.579	182.882.815.706	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Utang jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun	2d	-	-	Long-term debts - net of current maturities
Utang bank	13	229.166.666.667	88.862.602.233	Bank loans
Utang sewa pembiayaan	2l, 19	-	1.173.609.045	Finance lease payables
Utang pembiayaan konsumen	19	-	1.671.044.245	Consumer financing payables
Liabilitas sewa	2l, 2m, 12, 30	2.105.413.014	893.392.206	Lease liabilities
Uang jaminan pelangan	2d	-	-	Customers deposits
Pihak berelasi	2m, 20, 30	29.529.579.568	23.349.718.566	Related party
Pihak ketiga	20	-	12.153.354.090	Third parties
Estimasi liabilitas atas imbalan kerja karyawan	2q, 21	13.085.646.822	16.795.717.910	Estimated liabilities for employees' benefits
Liabilitas pajak tangguhan	2p, 15	24.656.900.477	18.819.429.605	Deferred tax liabilities
Jumlah Liabilitas Jangka Panjang		298.544.206.548	163.718.867.900	Total Non-Current Liabilities
JUMLAH LIABILITAS		508.372.748.127	346.601.683.606	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham - nilai nominal				Capital stock - Rp 20 par value per share
Rp 20 per saham				Authorized - 25,000,000,000 shares
Modal dasar - 25.000.000.000 saham				Issued and fully paid - 12,000,000,000 shares
Modal ditempatkan dan disetor penuh - 12.000.000.000 saham	22	240.000.000.000	240.000.000.000	Treasury stock
Saham treasuri	2w, 22	(800.248.000)	(800.248.000)	Additional paid-in capital - net
Tambahan modal disetor - bersih	1b, 2t, 24	243.992.958.730	243.992.958.730	Retained earnings
Saldo laba				Appropriated
Telah ditentukan penggunaannya	23	6.000.000.000	5.000.000.000	Unappropriated
Belum ditentukan penggunaannya		695.958.152.557	513.387.182.577	
JUMLAH EKUITAS		1.185.150.863.287	1.001.579.893.307	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		1.693.523.611.414	1.348.181.576.913	TOTAL LIABILITIES AND EQUITY

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

These Financial Statements are Originally Issued in Indonesian Language.

PT SARIGUNA PRIMATIRTA TBK
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN
TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2022
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED
DECEMBER 31, 2022
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2022	2021	
PENJUALAN BERSIH	2m, 2n, 25, 30	1.358.708.497.805	1.103.519.743.574	NET SALES
BEBAK POKOK PENJUALAN	2m, 2n, 26, 30	(836.416.488.396)	(642.038.152.501)	COST OF GOODS SOLD
LABA BRUTO		522.292.009.409	461.481.591.073	GROSS PROFIT
Beban penjualan	2n, 27a	(155.879.440.502)	(128.655.643.489)	Selling expenses
Beban umum dan administrasi	2m, 2n, 27b, 30	(73.748.093.518)	(71.217.765.129)	General and administrative expenses
Beban keuangan	2m, 2n, 28, 30	(12.361.025.869)	(13.804.081.705)	Financing expenses
Lain-lain - bersih	2j, 2l, 2m, 2n 10, 29, 30	(31.072.072.851)	(17.460.858.697)	Miscellaneous - net
LABA SEBELUM BEBAN PAJAK FINAL DAN PAJAK PENGHASILAN		249.231.376.669	230.343.242.053	INCOME BEFORE FINAL TAX AND INCOME TAX EXPENSE
Pajak final	2p, 15	(367.716.074)	(361.621.366)	Final tax
LABA SEBELUM BEBAN PAJAK PENGHASILAN		248.863.660.595	229.981.620.687	INCOME BEFORE INCOME TAX EXPENSE
BEBAK PAJAK PENGHASILAN	2p, 15			INCOME TAX EXPENSE
Pajak kini		(47.408.192.260)	(41.811.775.720)	Current tax
Pajak tangguhan		(5.856.619.646)	(7.458.177.947)	Deferred tax
Beban Pajak Penghasilan		(53.264.811.906)	(49.269.953.667)	Income Tax Expense
LABA TAHUN BERJALAN		195.598.848.689	180.711.667.020	INCOME FOR THE YEAR
LABA (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang Tidak Akan Direklasifikasi ke Laba Rugi				Item that Will Not be Reclassified Subsequently to Profit or Loss
Keuntungan (kerugian) aktuarial dari liabilitas atas imbalan kerja karyawan	2q, 21	(87.039.883)	2.474.630.508	Actuarial gain (loss) on employee's benefits liabilities
Pajak penghasilan terkait	2p, 15	19.148.774	(544.418.712)	Related income tax
Laba (rugl) komprehensif lain - setelah pajak		(67.891.109)	1.930.211.796	Other comprehensive income (loss) - net of tax
JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN		195.530.957.580	182.641.878.816	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
Laba per Saham Dasar	2r, 33	16	15	Basic Earning per Share

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

These Financial Statements are Originally Issued in Indonesian Language.

PT SARIGUNA PRIMATIRTA TBK
LAPORAN PERUBAHAN EKUITAS
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2022
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF CHANGES IN EQUITY
FOR THE YEAR ENDED
DECEMBER 31, 2022
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

Catatan/ Notes	Modal Saham/ Capital Stock	Saham Treasuri/ Treasury Stock	Tambahan Modal Disetor - Bersih/ Additional Paid-in Capital - Net	Saldo Laba/ Retained Earning		Jumlah Ekuitas/ Total Equity	
				Telah Ditentukan Penggunaannya/ Appropriated	Belum Ditentukan Penggunaannya/ Unappropriated		
Saldo 31 Desember 2020	240.000.000.000	(130.000.000)	259.247.087.919	4.000.000.000	391.629.022.761	894.746.110.680	Balance as of December 31, 2020
Dana cadangan umum	23	-	-	1.000.000.000	(1.000.000.000)	-	General reserve fund
Saham treasuri	2w, 22	(670.248.000)	(15.254.129.189)	-	-	(15.924.377.189)	Treasury stock
Dividen tunai	23	-	-	-	(59.883.719.000)	(59.883.719.000)	Cash dividends
Laba tahun berjalan	-	-	-	-	180.711.667.020	180.711.667.020	Income for the year
Laba komprehensif lain - setelah pajak	-	-	-	-	1.930.211.796	1.930.211.796	Other comprehensive income - net of tax
Saldo 31 Desember 2021	240.000.000.000	(800.248.000)	243.992.958.730	5.000.000.000	513.387.182.577	1.001.579.893.307	Balance as of December 31, 2021
Dana cadangan umum	23	-	-	1.000.000.000	(1.000.000.000)	-	General reserve fund
Dividen tunai	23	-	-	-	(11.959.987.600)	(11.959.987.600)	Cash dividends
Laba tahun berjalan	-	-	-	-	195.598.848.689	195.598.848.689	Income for the year
Rugi komprehensif lain - setelah pajak	-	-	-	-	(67.891.109)	(67.891.109)	Other comprehensive loss - net of tax
Saldo 31 Desember 2022	240.000.000.000	(800.248.000)	243.992.958.730	6.000.000.000	695.958.152.557	1.185.150.863.287	Balance as of December 31, 2022

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.

PT SARIGUNA PRIMATIRTA TBK
LAPORAN ARUS KAS
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2022
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 2022
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ Notes	2022	2021	
ARUS KAS DARI				CASH FLOWS FROM
AKTIVITAS OPERASI				OPERATING ACTIVITIES
Penerimaan kas dari pelanggan	5,18,20,25	1.293.831.952.058	1.101.161.600.599	Cash receipts from customers
Pembayaran kas kepada pemasok	7,8,14,26	(745.048.147.728)	(540.984.757.496)	Cash payment to suppliers
Pembayaran kas kepada karyawan		(185.973.590.956)	(168.560.469.185)	Cash payment to employees
Pembayaran beban usaha		(110.756.499.628)	(105.018.526.722)	Payments of operating expenses
Kas yang diperoleh dari operasi		252.053.713.746	286.597.847.196	Cash provided by operations
Pembayaran beban keuangan	16, 28	(12.338.486.980)	(14.012.095.316)	Payments of financing expenses
Pembayaran pajak penghasilan dan pajak pertambahan nilai		(49.638.000.602)	(39.838.906.262)	Payments for income tax and value-added tax
Kas Bersih yang Diperoleh dari Aktivitas Operasi		190.077.226.164	232.746.845.618	Net Cash Provided by Operating Activities
ARUS KAS DARI				CASH FLOWS FROM
AKTIVITAS INVESTASI				INVESTING ACTIVITIES
Perolehan aset tetap	11, 36	(256.913.886.179)	(69.268.892.008)	Acquisition of fixed assets
Uang muka pembelian aset tetap	9, 36	(68.328.441.600)	(16.713.495.919)	Advance payments for purchase of fixed assets
Hasil penjualan aset tetap	11	637.491.912	1.154.259.162	Proceeds from sale of fixed assets
Kas Bersih yang Digunakan untuk Aktivitas Investasi		(324.604.835.867)	(84.828.128.765)	Net Cash Used in Investing Activities
ARUS KAS DARI				CASH FLOWS FROM
AKTIVITAS PENDANAAN				FINANCING ACTIVITIES
Pembayaran pinjaman bank jangka pendek	13	(358.538.580.717)	(30.200.000.000)	Payments of short-term bank loans
Penerimaan pinjaman bank jangka pendek	13	393.538.580.717	52.000.000.000	Proceeds from short-term bank loans
Pembayaran pinjaman bank jangka panjang	13	(132.537.164.452)	(103.236.455.495)	Payments of long-term bank loans
Penerimaan pinjaman bank jangka panjang	13	250.000.000.000	-	Proceeds from long-term bank loans
Pembayaran utang sewa pembiayaan	19	(3.992.458.666)	(4.736.702.587)	Payments of finance lease payables
Pembayaran utang pembiayaan konsumen	19	(3.057.771.082)	(3.004.064.898)	Payments of consumer financing payables
Pembayaran liabilitas sewa	12	(1.031.628.296)	(1.028.307.961)	Payments of lease liabilities
Pembayaran dividen tunai	23	(11.959.987.600)	(59.883.719.000)	Payments of cash dividends
Saham treasury	22	-	(15.924.377.189)	Treasury stock
Kas bersih yang diperoleh dari (digunakan untuk) aktivitas pendanaan		132.420.989.904	(166.013.627.130)	Net cash provided by (used in) financing activities
PENURUNAN BERSIH KAS DAN BANK		(2.106.619.799)	(18.094.910.277)	NET DECREASE IN CASH AND BANKS
DAMPAK BERSIH PERUBAHAN NILAI TUKAR ATAS KAS DAN BANK		(168.175.766)	(34.507.402)	NET EFFECT OF CHANGES IN EXCHANGE RATES CASH AND BANKS
KAS DAN BANK AWAL TAHUN		4.761.050.331	22.890.468.010	CASH AND BANKS AT BEGINNING OF THE YEAR
KAS DAN BANK AKHIR TAHUN		2.486.254.766	4.761.050.331	CASH AND BANKS AT END OF THE YEAR

Catatan atas Laporan Keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan.

The accompanying Notes to the Financial Statements form an integral part of these financial statements taken as a whole.