

BAB V

KESIMPULAN DAN SARAN

A. Kesimpulan

Tujuan dari penelitian ini adalah untuk meneliti Pengaruh Profitabilitas, *Transfer Pricing*, dan *Leverage* terhadap Penghindaran Pajak pada perusahaan sub sektor makanan dan minum yang terdaftar di Bursa Efek Indonesia pada Tahun 2018 - 2022. Hasil penelitian menghasilkan beberapa kesimpulan:

1. Hasil Penelitian uji secara parsial menunjukkan bahwa variabel profitabilitas menunjukkan nilai signifikan sebesar 0,002 ($P < 0,05$). Hal ini menunjukkan bahwa profitabilitas berpengaruh signifikan terhadap *tax avoidance*.
2. Hasil penelitian uji secara parsial menunjukkan bahwa variabel *transfer pricing* menunjukkan nilai signifikan sebesar 0,765 ($p > 0,05$). Hal ini menunjukkan bahwa *transfer pricing* tidak berpengaruh signifikan terhadap *tax avoidance*.
3. Hasil penelitian uji secara parsial menunjukkan bahwa Variabel *leverage* menunjukkan nilai signifikan sebesar 0,991 ($P > 0,05$). Maka dapat disimpulkan bahwa *leverage* tidak berpengaruh signifikan terhadap *tax avoidance*.

4. Hasil penelitian uji secara simultan menunjukkan bahwa dengan tingkat signifikansi $0,004 < 0,05$. Karena tingkat signifikansi lebih kecil dari 0,05, sehingga dapat dikatakan bahwa Profitabilitas, *Transfer Pricing*, dan *Leverage* terhadap *Tax Avoidance* berpengaruh secara simultan.

B. Saran

Saran berikut akan diberikan sebagai rekomendasi untuk para peneliti yang akan melakukan penelitian di masa yang akan datang:

- 1) Perluasan lingkup variabel independen yang diperkirakan akan mempengaruhi *Tax Avoidance* untuk memberikan penjelasan yang lebih baik untuk penelitian berikutnya.
- 2) Untuk penelitian berikutnya bisa dicoba untuk menggunakan sektor yang lainnya seperti perbankan, manufaktur dan lain sebagainya.
- 3) Menambahkan sampel Perusahaan lebih banyak lagi agar menghasilkan data yang lebih baik lagi.
- 4) Untuk Perusahaan, penghindaran pajak harus berada dalam kerangka hukum yang jelas dan etis. beberapa strategi yang dapat membantu perusahaan mengelola kewajiban pajak mereka secara legal adalah dengan memahami peraturan perpajakan, pengelolaan struktur bisnis, memanfaatkan insentif pajak, serta transparansi dan kepatuhan.



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SURAT IZIN SURVEI & RISET

No.SISR-13231/ICaMEL/04-2024

Menunjuk surat nomor 005/Perm./BAA/IV/2024 tanggal 01 April 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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Demikian surat izin ini dikeluarkan untuk dipergunakan sebagaimana mestinya.

Jakarta, 02 April 2024
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Head of Data Services

LAMPIRAN – LAMPIRAN

LAMPIRAN 1

Data Hasil Perhitungan Variabel *Tax Avoidance*

Kode Perusahaan	Tahun	Pembayaran Pajak	Laba Sebelum Pajak	Tax Avoidance
BUDI	2018	25.799.000.000	71.781.000.000	0,3594
BUDI	2019	15.448.000.000	83.905.000.000	0,1841
BUDI	2020	4.556.000.000	69.312.000.000	0,0657
BUDI	2021	12.375.000.000	113.965.000.000	0,1086
BUDI	2022	20.397.000.000	116.031.000.000	0,1758
CAMP	2018	21.600.130.110	84.038.783.563	0,2570
CAMP	2019	21.429.110.362	99.535.473.132	0,2153
CAMP	2020	16.969.073.278	56.816.360.398	0,2987
CAMP	2021	18.284.484.130	126.156.941.830	0,1449
CAMP	2022	32.305.956.086	153.914.313.784	0,2099
CEKA	2018	13.897.283.933	123.394.812.359	0,1126
CEKA	2019	51.024.771.845	285.132.249.695	0,1790
CEKA	2020	68.470.778.126	232.864.791.126	0,2940
CEKA	2021	67.126.869.331	236.334.817.214	0,2840
CEKA	2022	68.483.399.069	283.149.105.983	0,2419
CPIN	2018	918.248.000.000	5.907.351.000.000	0,1554
CPIN	2019	1.949.684.000.000	4.595.238.000.000	0,4243
CPIN	2020	1.166.389.000.000	4.767.698.000.000	0,2446
CPIN	2021	1.105.266.000.000	4.633.546.000.000	0,2385
CPIN	2022	1.326.129.000.000	3.537.180.000.000	0,3749
ICBP	2018	2.005.525.000.000	6.446.785.000.000	0,3111
ICBP	2019	1.615.934.000.000	7.436.972.000.000	0,2173
ICBP	2020	1.684.628.000.000	9.958.647.000.000	0,1692
ICBP	2021	2.817.278.000.000	9.935.232.000.000	0,2836
ICBP	2022	2.231.362.000.000	7.525.385.000.000	0,2965
INDF	2018	3.460.973.000.000	7.446.966.000.000	0,4647
INDF	2019	2.361.672.000.000	8.749.397.000.000	0,2699
INDF	2020	2.784.615.000.000	12.426.334.000.000	0,2241
INDF	2021	3.577.269.000.000	14.456.085.000.000	0,2475
INDF	2022	3.775.947.000.000	12.318.765.000.000	0,3065
JPFA	2018	773.175.000.000	3.089.839.000.000	0,2502
JPFA	2019	1.212.233.000.000	2.572.708.000.000	0,4712
JPFA	2020	335.394.000.000	1.679.091.000.000	0,1997

JPFA	2021	796.896.000.000	2.793.847.000.000	0,2852
JPFA	2022	767.234.000.000	1.954.529.000.000	0,3925
MYOR	2018	723.570.678.622	2.381.942.198.855	0,3038
MYOR	2019	547.269.067.440	2.704.466.581.011	0,2024
MYOR	2020	614.758.865.448	2.683.890.279.936	0,2291
MYOR	2021	406.975.511.465	1.549.648.556.686	0,2626
MYOR	2022	382.067.996.657	2.506.057.517.934	0,1525
SKBM	2018	10.858.232.331	20.887.453.647	0,5198
SKBM	2019	11.849.753.949	5.163.201.735	2,2950
SKBM	2020	11.582.613.128	13.568.762.041	0,8536
SKBM	2021	14.422.055.329	44.152.540.846	0,3266
SKBM	2022	7.269.045.487	117.187.513.903	0,0620
SKLT	2018	6.739.406.776	39.567.679.343	0,1703
SKLT	2019	14.650.111.931	56.782.206.578	0,2580
SKLT	2020	9.276.903.406	55.673.983.557	0,1666
SKLT	2021	10.878.886.166	101.725.399.549	0,1069
SKLT	2022	26.824.618.523	92.439.536.022	0,2902
SSMS	2018	412.427.460.000	340.868.812.000	1,2099
SSMS	2019	295.782.473.000	154.592.621.000	1,9133
SSMS	2020	241.987.946.000	899.545.934.000	0,2690
SSMS	2021	289.996.167.000	1.873.952.184.000	0,1548
SSMS	2022	320.797.936.000	2.275.566.311.000	0,1410
TGKA	2018	91.068.365.693	426.291.444.535	0,2136
TGKA	2019	122.370.262.617	553.046.935.019	0,2213
TGKA	2020	101.949.304.470	625.284.763.496	0,1630
TGKA	2021	145.318.279.633	608.171.241.151	0,2389
TGKA	2022	127.788.290.617	604.907.275.214	0,2113

LAMPIRAN 2

Data Hasil Perhitungan Variabel Profitabilitas

Kode Perusahaan	Tahun	Laba Bersih	Total Aset	Profitabilitas
BUDI	2018	50.467.000.000	3.392.980.000.000	0,0149
BUDI	2019	64.021.000.000	2.999.767.000.000	0,0213
BUDI	2020	67.093.000.000	2.963.007.000.000	0,0226
BUDI	2021	91.723.000.000	2.993.218.000.000	0,0306
BUDI	2022	93.065.000.000	3.173.651.000.000	0,0293
CEKA	2018	92.649.656.775	1.168.956.042.706	0,0793
CEKA	2019	215.459.200.242	1.393.079.542.074	0,1547
CEKA	2020	181.812.593.992	1.566.673.828.068	0,1161
CEKA	2021	187.066.990.085	1.697.387.196.209	0,1102
CEKA	2022	220.704.543.072	1.718.287.453.575	0,1284
CLEO	2018	63.261.752.474	833.933.861.594	0,0759
CLEO	2019	130.756.461.708	1.245.144.303.719	0,1050
CLEO	2020	132.772.234.495	1.310.940.121.622	0,1013
CLEO	2021	180.711.667.020	1.348.181.576.913	0,1340
CLEO	2022	195.598.848.689	1.693.523.611.414	0,1155
CPIN	2018	4.551.485.000.000	27.645.118.000.000	0,1646
CPIN	2019	3.632.174.000.000	29.353.041.000.000	0,1237
CPIN	2020	3.845.833.000.000	31.159.291.000.000	0,1234
CPIN	2021	3.619.010.000.000	35.446.051.000.000	0,1021
CPIN	2022	2.930.357.000.000	39.847.545.000.000	0,0735
ICBP	2018	4.658.781.000.000	34.367.153.000.000	0,1356
ICBP	2019	5.360.029.000.000	38.709.314.000.000	0,1385
ICBP	2020	7.418.574.000.000	103.588.325.000.000	0,0716
ICBP	2021	7.900.282.000.000	118.066.628.000.000	0,0669
ICBP	2022	5.722.194.000.000	115.305.536.000.000	0,0496
INDF	2018	4.961.851.000.000	96.537.796.000.000	0,0514
INDF	2019	5.902.729.000.000	96.198.559.000.000	0,0614
INDF	2020	8.752.066.000.000	163.136.516.000.000	0,0536
INDF	2021	11.203.585.000.000	179.356.193.000.000	0,0625
INDF	2022	9.192.569.000.000	180.433.300.000.000	0,0509
JPFA	2018	2.253.201.000.000	23.038.028.000.000	0,0978
JPFA	2019	1.883.857.000.000	25.185.009.000.000	0,0748
JPFA	2020	1.221.904.000.000	25.951.760.000.000	0,0471
JPFA	2021	2.130.896.000.000	28.589.656.000.000	0,0745

JPFA	2022	1.490.931.000.000	32.690.887.000.000	0,0456
MYOR	2018	1.760.434.280.304	17.591.706.426.634	0,1001
MYOR	2019	2.039.404.206.764	19.037.918.806.473	0,1071
MYOR	2020	2.098.168.514.645	19.777.500.514.550	0,1061
MYOR	2021	1.211.052.647.953	19.917.653.265.528	0,0608
MYOR	2022	1.970.064.538.149	22.276.160.695.411	0,0884
SKBM	2018	15.954.632.472	1.771.365.972.009	0,0090
SKBM	2019	957.169.058	1.820.383.352.811	0,0005
SKBM	2020	5.415.741.808	1.768.660.546.754	0,0031
SKBM	2021	29.707.421.605	1.970.428.120.056	0,0151
SKBM	2022	86.635.603.936	2.042.199.577.083	0,0424
SKLT	2018	31.954.131.252	747.293.725.435	0,0428
SKLT	2019	44.943.627.900	790.845.543.826	0,0568
SKLT	2020	42.520.246.722	773.863.042.440	0,0549
SKLT	2021	84.524.160.228	889.125.250.792	0,0951
SKLT	2022	74.865.302.076	1.033.289.474.829	0,0725
SSMS	2018	86.770.969.000	11.296.112.298.000	0,0077
SSMS	2019	12.081.959.000	11.845.204.657.000	0,0010
SSMS	2020	580.854.940.000	12.775.930.059.000	0,0455
SSMS	2021	1.526.870.874.000	13.850.610.076.000	0,1102
SSMS	2022	1.848.118.978.000	13.969.704.123.000	0,1323
TGKA	2018	318.607.055.495	3.485.510.411.961	0,0914
TGKA	2019	428.418.484.105	2.995.872.438.975	0,1430
TGKA	2020	478.561.152.411	3.361.956.197.960	0,1423
TGKA	2021	481.109.483.989	3.403.961.007.490	0,1413
TGKA	2022	478.266.312.889	4.181.760.862.637	0,1144

LAMPIRAN 3

Data Hasil Perhitungan Variabel *Transfer Pricing*

Kode Perusahaan	Tahun	Piutang Usaha Pihak Berelasi	Total Piutang	Transfer Pricing
BUDI	2018	540.855.000.000	648.489.000.000	0,8340
BUDI	2019	489.618.000.000	571.461.000.000	0,8568
BUDI	2020	501.788.000.000	643.407.000.000	0,7799
BUDI	2021	712.360.000.000	851.982.000.000	0,8361
BUDI	2022	746.827.000.000	885.434.000.000	0,8435
CEKA	2018	144.237.416.391	289.950.190.103	0,4975
CEKA	2019	252.408.642.920	358.946.288.168	0,7032
CEKA	2020	296.898.154.464	417.293.072.229	0,7115
CEKA	2021	331.295.863.382	565.190.856.216	0,5862
CEKA	2022	650.830.868.179	846.687.181.803	0,7687
CLEO	2018	73.438.446.519	90.824.024.194	0,8086
CLEO	2019	113.534.853.636	123.419.188.074	0,9199
CLEO	2020	111.695.585.232	119.841.600.369	0,9320
CLEO	2021	122.437.010.846	125.895.726.118	0,9725
CLEO	2022	189.074.877.305	189.621.583.115	0,9971
CPIN	2018	6.317.000.000	3.020.390.000.000	0,0021
CPIN	2019	2.130.000.000	3.238.865.000.000	0,0007
CPIN	2020	6.024.000.000	1.977.986.000.000	0,0030
CPIN	2021	9.828.000.000	1.794.358.000.000	0,0055
CPIN	2022	12.370.000.000	2.093.838.000.000	0,0059
ICBP	2018	3.078.446.000.000	4.271.356.000.000	0,7207
ICBP	2019	3.043.918.000.000	4.131.950.000.000	0,7367
ICBP	2020	3.307.391.000.000	5.746.755.000.000	0,5755
ICBP	2021	3.720.193.000.000	6.834.281.000.000	0,5443
ICBP	2022	3.600.139.000.000	7.228.164.000.000	0,4981
INDF	2018	1.362.588.000.000	6.572.676.000.000	0,2073
INDF	2019	1.504.771.000.000	6.054.410.000.000	0,2485
INDF	2020	1.715.124.000.000	7.451.670.000.000	0,2302
INDF	2021	2.040.162.000.000	8.464.306.000.000	0,2410
INDF	2022	1.893.342.000.000	9.000.849.000.000	0,2104
JPFA	2018	92.056.000.000	1.822.474.000.000	0,0505
JPFA	2019	116.720.000.000	2.039.842.000.000	0,0572

JPFA	2020	12.674.000.000	1.982.331.000.000	0,0064
JPFA	2021	26.142.000.000	2.428.541.000.000	0,0108
JPFA	2022	20.913.000.000	2.496.061.000.000	0,0084
MYOR	2018	4.636.713.060.038	6.075.135.704.034	0,7632
MYOR	2019	4.745.854.148.720	6.402.968.849.667	0,7412
MYOR	2020	5.333.380.386.497	5.632.222.984.143	0,9469
MYOR	2021	5.552.851.482.405	6.079.369.030.833	0,9134
MYOR	2022	6.135.528.728.699	6.604.769.097.906	0,9290
SKBM	2018	12.298.191.953	255.239.999.817	0,0482
SKBM	2019	9.372.470.424	288.412.598.666	0,0325
SKBM	2020	11.856.811.584	369.824.952.751	0,0321
SKBM	2021	14.158.568.357	458.794.744.434	0,0309
SKBM	2022	9.857.494.056	457.011.392.617	0,0216
SKLT	2018	8.939.260.994	173.077.933.674	0,0516
SKLT	2019	8.229.143.965	186.343.623.611	0,0442
SKLT	2020	4.643.973.431	158.707.243.616	0,0293
SKLT	2021	4.357.255.216	161.129.401.782	0,0270
SKLT	2022	1.593.861.532	184.191.974.869	0,0087
SSMS	2018	719.626.078.000	777.531.092.000	0,9255
SSMS	2019	220.644.942.000	257.579.697.000	0,8566
SSMS	2020	602.784.057.000	611.457.781.000	0,9858
SSMS	2021	657.002.410.000	668.046.736.000	0,9835
SSMS	2022	1.134.388.989.000	1.158.136.722.000	0,9795
TGKA	2018	7.917.532.629	1.554.546.519.614	0,0051
TGKA	2019	6.458.521.676	1.303.036.805.235	0,0050
TGKA	2020	7.100.126.155	1.276.584.250.536	0,0056
TGKA	2021	3.343.428.974	1.381.671.484.101	0,0024
TGKA	2022	7.857.360.095	1.596.876.358.289	0,0049

LAMPIRAN 4

Data Hasil Perhitungan Variabel *Leverage*

Kode Perusahaan	Tahun	Total Liabilitas	Total Ekuitas	Leverage
BUDI	2018	2.166.496.000.000	1.226.484.000.000	1,7664
BUDI	2019	1.714.449.000.000	1.285.318.000.000	1,3339
BUDI	2020	1.640.851.000.000	1.322.156.000.000	1,2410
BUDI	2021	1.605.521.000.000	1.387.697.000.000	1,1570
BUDI	2022	1.728.614.000.000	1.445.037.000.000	1,1962
CEKA	2018	192.308.466.864	976.647.575.842	0,1969
CEKA	2019	261.784.845.240	1.131.294.696.834	0,2314
CEKA	2020	305.958.833.204	1.260.714.994.864	0,2427
CEKA	2021	310.020.233.374	1.387.366.962.835	0,2235
CEKA	2022	168.244.583.827	1.550.042.869.748	0,1085
CLEO	2018	198.455.391.702	635.478.469.892	0,3123
CLEO	2019	478.844.867.693	766.299.436.026	0,6249
CLEO	2020	416.194.010.942	894.746.110.680	0,4652
CLEO	2021	346.601.683.606	1.001.579.893.307	0,3461
CLEO	2022	508.372.748.127	1.185.150.863.287	0,4290
CPIN	2018	8.253.944.000.000	19.391.174.000.000	0,4257
CPIN	2019	8.281.441.000.000	21.071.600.000.000	0,3930
CPIN	2020	7.809.608.000.000	23.349.683.000.000	0,3345
CPIN	2021	10.296.052.000.000	25.149.999.000.000	0,4094
CPIN	2022	13.520.331.000.000	26.327.214.000.000	0,5135
ICBP	2018	11.660.003.000.000	22.707.150.000.000	0,5135
ICBP	2019	12.038.210.000.000	38.709.314.000.000	0,3110
ICBP	2020	53.270.272.000.000	50.318.053.000.000	1,0587
ICBP	2021	63.342.765.000.000	54.723.863.000.000	1,1575
ICBP	2022	57.832.529.000.000	57.473.007.000.000	1,0063
INDF	2018	46.620.996.000.000	49.916.800.000.000	0,9340
INDF	2019	41.996.071.000.000	54.202.488.000.000	0,7748
INDF	2020	83.998.472.000.000	79.138.044.000.000	1,0614
INDF	2021	92.724.082.000.000	86.632.111.000.000	1,0703
INDF	2022	86.810.262.000.000	93.623.038.000.000	0,9272
JPFA	2018	12.823.219.000.000	10.214.809.000.000	1,2554
JPFA	2019	13.736.841.000.000	11.448.168.000.000	1,1999
JPFA	2020	14.539.790.000.000	11.411.970.000.000	1,2741
JPFA	2021	15.486.946.000.000	13.102.710.000.000	1,1820

JPFA	2022	19.036.110.000.000	13.654.777.000.000	1,3941
MYOR	2018	9.049.161.944.940	8.542.544.481.694	1,0593
MYOR	2019	9.137.978.611.155	9.899.940.195.318	0,9230
MYOR	2020	8.506.032.464.592	11.271.468.049.958	0,7547
MYOR	2021	8.557.621.869.393	11.360.031.396.135	0,7533
MYOR	2022	9.441.466.604.896	12.834.694.090.515	0,7356
SKBM	2018	730.789.419.438	1.040.576.552.571	0,7023
SKBM	2019	784.562.971.811	1.035.820.381.000	0,7574
SKBM	2020	806.678.887.419	961.981.659.335	0,8386
SKBM	2021	977.942.627.046	992.485.493.010	0,9853
SKBM	2022	968.233.866.594	1.073.965.710.489	0,9016
SKLT	2018	408.057.718.435	339.236.007.000	1,2029
SKLT	2019	410.463.595.860	380.381.947.966	1,0791
SKLT	2020	366.908.471.713	406.954.570.727	0,9016
SKLT	2021	347.288.021.564	541.837.229.228	0,6409
SKLT	2022	442.535.947.408	590.753.527.421	0,7491
SSMS	2018	7.226.929.956.000	4.069.182.342.000	1,7760
SSMS	2019	7.776.637.385.000	4.068.567.272.000	1,9114
SSMS	2020	7.905.143.639.000	4.870.786.420.000	1,6230
SSMS	2021	7.743.102.311.000	6.107.507.765.000	1,2678
SSMS	2022	7.525.735.291.000	6.443.968.832.000	1,1679
TGKA	2018	2.237.657.909.077	1.247.852.502.884	1,7932
TGKA	2019	1.603.873.392.263	1.391.999.046.712	1,1522
TGKA	2020	1.763.283.969.693	1.598.672.228.267	1,1030
TGKA	2021	1.643.370.252.313	1.760.590.755.177	0,9334
TGKA	2022	2.136.471.733.079	2.045.289.129.558	1,0446

LAMPIRAN 5

Hasil Data Sampel Penelitian

Kode	Tahun	Profitabilitas	Transfer Pricing	Leverage	Tax Avoidance
BUDI	2018	0,0149	0,8340	1,7664	0,3594
BUDI	2019	0,0213	0,8568	1,3339	0,1841
BUDI	2020	0,0226	0,7799	1,2410	0,0657
BUDI	2021	0,0306	0,8361	1,1570	0,1086
BUDI	2022	0,0293	0,8435	1,1962	0,1758
CEKA	2018	0,0793	0,4975	0,1969	0,1126
CEKA	2019	0,1547	0,7032	0,2314	0,1790
CEKA	2020	0,1161	0,7115	0,2427	0,2940
CEKA	2021	0,1102	0,5862	0,2235	0,2840
CEKA	2022	0,1284	0,7687	0,1085	0,2419
CLEO	2018	0,0759	0,8086	0,3123	0,1122
CLEO	2019	0,1050	0,9199	0,6249	0,1567
CLEO	2020	0,1013	0,9320	0,4652	0,1713
CLEO	2021	0,1340	0,9725	0,3461	0,1732
CLEO	2022	0,1155	0,9971	0,4290	0,1995
CPIN	2018	0,1646	0,0021	0,4257	0,1554
CPIN	2019	0,1237	0,0007	0,3930	0,4243
CPIN	2020	0,1234	0,0030	0,3345	0,2446
CPIN	2021	0,1021	0,0055	0,4094	0,2385
CPIN	2022	0,0735	0,0059	0,5135	0,3749
ICBP	2018	0,1356	0,7207	0,5135	0,3111
ICBP	2019	0,1385	0,7367	0,3110	0,2173
ICBP	2020	0,0716	0,5755	1,0587	0,1692
ICBP	2021	0,0669	0,5443	1,1575	0,2836
ICBP	2022	0,0496	0,4981	1,0063	0,2965
INDF	2018	0,0514	0,2073	0,9340	0,4647
INDF	2019	0,0614	0,2485	0,7748	0,2699
INDF	2020	0,0536	0,2302	1,0614	0,2241
INDF	2021	0,0625	0,2410	1,0703	0,2475
INDF	2022	0,0509	0,2104	0,9272	0,3065
JPFA	2018	0,0978	0,0505	1,2554	0,2502
JPFA	2019	0,0748	0,0572	1,1999	0,4712
JPFA	2020	0,0471	0,0064	1,2741	0,1997
JPFA	2021	0,0745	0,0108	1,1820	0,2852

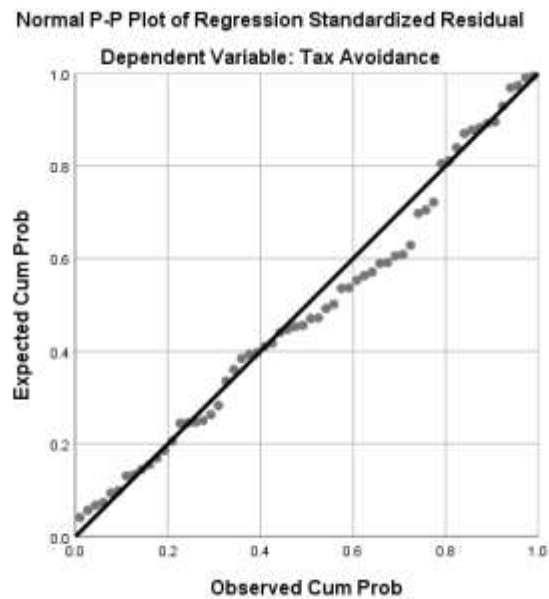
JPFA	2022	0,0456	0,0084	1,3941	0,3925
MYOR	2018	0,1001	0,7632	1,0593	0,3038
MYOR	2019	0,1071	0,7412	0,9230	0,2024
MYOR	2020	0,1061	0,9469	0,7547	0,2291
MYOR	2021	0,0608	0,9134	0,7533	0,2626
MYOR	2022	0,0884	0,9290	0,7356	0,1525
SKBM	2018	0,0090	0,0482	0,7023	0,5198
SKBM	2019	0,0005	0,0325	0,7574	2,2950
SKBM	2020	0,0031	0,0321	0,8386	0,8536
SKBM	2021	0,0151	0,0309	0,9853	0,3266
SKBM	2022	0,0424	0,0216	0,9016	0,0620
SKLT	2018	0,0428	0,0516	1,2029	0,1703
SKLT	2019	0,0568	0,0442	1,0791	0,2580
SKLT	2020	0,0549	0,0293	0,9016	0,1666
SKLT	2021	0,0951	0,0270	0,6409	0,1069
SKLT	2022	0,0725	0,0087	0,7491	0,2902
SSMS	2018	0,0077	0,9255	1,7760	1,2099
SSMS	2019	0,0010	0,8566	1,9114	1,9133
SSMS	2020	0,0455	0,9858	1,6230	0,2690
SSMS	2021	0,1102	0,9835	1,2678	0,1548
SSMS	2022	0,1323	0,9795	1,1679	0,1410
TGKA	2018	0,0914	0,0051	1,7932	0,2136
TGKA	2019	0,1430	0,0050	1,1522	0,2213
TGKA	2020	0,1423	0,0056	1,1030	0,1630
TGKA	2021	0,1413	0,0024	0,9334	0,2389
TGKA	2022	0,1144	0,0049	1,0446	0,2113

LAMPIRAN 6

Hasil Olah Data SPSS Versi 25

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	60	.00053	.16464	.0782043	.04381083
Transfer Pricing	60	.00066	.99712	.4297353	.39681512
Leverage	60	.10854	1.91139	.8971360	.43516754
Tax Avoidance	60	.06203	2.29504	.3263458	.37778485
Valid N (listwise)	60				

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Predicted Value
N		60
Normal Parameters ^{a,b}	Mean	.3263458
	Std. Deviation	.17253151
Most Extreme Differences	Absolute	.093
	Positive	.093
	Negative	-.079
Test Statistic		.093
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		



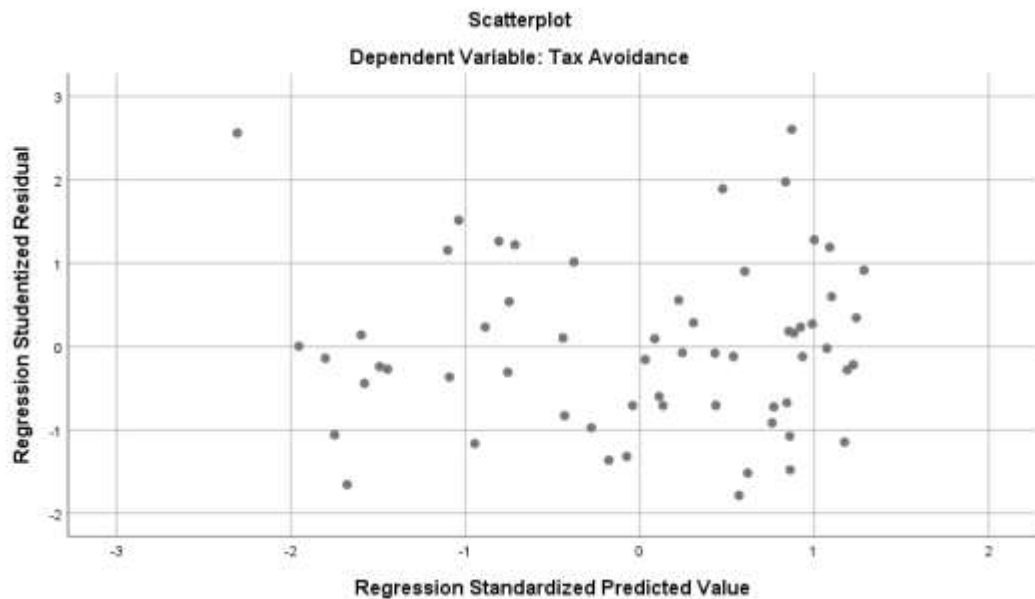
Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Profitabilitas	.711	1.407
	Transfer Pricing	.997	1.003
	Leverage	.712	1.404

a. Dependent Variable: Tax Avoidance

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.457 ^a	.209	.166	.344971581391998	1.426

a. Predictors: (Constant), Leverage, Transfer Pricing, Profitabilitas

b. Dependent Variable: Tax Avoidance



Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.645	.190		3.401	.001
	Profitabilitas	-3.903	1.216	-.453	-3.210	.002
	Transfer Pricing	-.034	.113	-.036	-.300	.765
	Leverage	.001	.122	.002	.011	.991

a. Dependent Variable: Tax Avoidance

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.457 ^a	.209	.166	.344971581391998

a. Predictors: (Constant), Leverage, Transfer Pricing, Profitabilitas

b. Dependent Variable: Tax Avoidance

LAMPIRAN 7

Laporan Keuangan Perusahaan

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

**PT SAWIT SUMBERMAS SARANA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2019
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT SAWIT SUMBERMAS SARANA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION
As of December 31, 2019
(Expressed in thousands of Rupiah,
unless otherwise stated)**

	31 Desember/ December 31, 2019	Catatan/ Notes	31 Desember/ December 31, 2018	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	2.202.460.781	2f,2g,4	2.304.638.750	Cash and cash equivalents
Deposito berjangka	-	2f,2g,5,35d	20.000.000	Time deposits
Piutang usaha				Trade receivables
Pihak berelasi	138.036.140	2f,2u,35a	137.239.526	Related parties
Pihak ketiga	10.900.578	2f,6	52.670.229	Third parties
Piutang lain-lain				Other receivables
Pihak berelasi	82.608.802	2f,2u,35a	582.386.552	Related parties
Pihak ketiga	26.034.177	2f,7	5.234.785	Third parties
Persediaan	255.061.319	2f,8	253.269.069	Inventories
Aset biologik	183.398.456	2j,10	79.366.127	Biological assets
Pinjaman kepada pihak berelasi	20.851.518	2f,2u,35a	2.156.157.294	Loans to related parties
Biaya dibayar dimuka	4.363.743	2h,11	5.293.893	Prepayments
Uang muka				Advance
Pihak ketiga	39.399.062	12	104.592.580	Third parties
Pihak berelasi	-	12,35a	18.050.001	Related parties
Pajak dibayar dimuka	291.766.063	21a	148.925.495	Prepaid taxes
Aset lancar lainnya	31.645.715	2f,9	234.930.938	Other current assets
TOTAL ASET LANCAR	3.286.526.354		6.102.755.239	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Taksiran tagihan restitusi pajak	323.594.749	21b	174.226.776	Estimated claims for tax refund
Pinjaman jangka panjang kepada pihak berelasi yang dapat dikonversi	2.507.745.518	2f,2u,35a	-	Long-term convertible loan to a related party
Aset tetap dan tanaman produktif	4.642.393.712	2k,13	4.579.445.684	Fixed assets and bearer plants
Aset takberwujud, neto	7.161.764	2f,2o,14	7.778.577	Intangible assets, net
Investasi saham	816.226.702	2f,15	95.000.000	Investment in shares
Aset pajak tangguhan, neto	33.553.032	2q,21f	9.129.392	Deferred tax assets, net
Proyek pengembangan usaha	8.001.455	16	8.001.455	Business development project
Piutang plasma				Plasma receivables
Setelah dikurangi dengan cadangan penurunan nilai Rp866.934 (2018: Rp1.473.415)	203.738.167	2f,2n,17	289.806.463	after net off with allowance for impairment Rp866,934 (2018: Rp1,473,415)
Aset tidak lancar lainnya	16.263.204	18	29.968.712	Other non-current assets
TOTAL ASET TIDAK LANCAR	8.558.678.303		5.193.357.059	TOTAL NON-CURRENT ASSETS
TOTAL ASET	11.845.204.657		11.296.112.298	TOTAL ASSETS

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

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

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

**PT SAWIT SUMBERMAS SARANA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2019
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT SAWIT SUMBERMAS SARANA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION (continued)
As of December 31, 2019
(Expressed in thousands of Rupiah,
unless otherwise stated)**

	31 Desember/ December 31, 2019	Catatan/ Notes	31 Desember/ December 31, 2018	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha				Trade payables
Pihak ketiga	69.195.326	2f,19	24.982.630	Third parties
Pihak berelasi	20.822.406	2f,2u,35b	13.114.166	Related parties
Pendapatan diterima dimuka				Unearned revenue
Pihak ketiga	14.136.923	20	856.460	Third parties
Pihak berelasi	15.723.870	20,35b	1.325.511	Related parties
Liabilitas derivatif, neto	20.244.931	2f,9	59.065.943	Derivative liabilities, net
Utang pajak	54.246.270	2q,21c	62.818.767	Taxes payable
Beban akrual	257.735.503	2f,22	269.777.164	Accrued expenses
Utang lain-lain				Other payables
Pihak ketiga	597.340.642	2f,19	384.738.437	Third parties
Pihak berelasi	62.473.182	2f,2u,35b	179.157.377	Related parties
Liabilitas imbalan kerja				Short-term employee benefit liabilities
karyawan jangka pendek	53.335.023	2f,2s,26	56.445.636	Current maturities of finance lease liabilities
Liabilitas sewa pembiayaan jatuh tempo dalam satu tahun	-	2f,2p,23	111.704	Current maturities of long-term bank loan
Utang bank jangka panjang jatuh tempo dalam satu tahun	143.659.128	2f,2m,24	104.091.001	
TOTAL LIABILITAS JANGKA PENDEK	1.308.913.204		1.156.484.796	TOTAL CURRENT LIABILITIES
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Utang bank jangka panjang - setelah dikurangi bagian jatuh tempo dalam satu tahun	2.138.384.692	2f,2m,24	1.623.514.102	Long-term bank loan - net of current maturities
Utang obligasi, neto	4.083.152.215	2f,2m,25	4.228.779.123	Bonds payable, net
Liabilitas imbalan kerja karyawan jangka panjang	174.175.819	2s,26	159.529.045	Long-term employee benefit liabilities
Liabilitas pajak tangguhan, neto	72.011.455	2q,21f	58.622.890	Deferred tax liabilities, net
TOTAL LIABILITAS JANGKA PANJANG	6.467.724.181		6.070.445.160	TOTAL NON-CURRENT LIABILITIES
JUMLAH LIABILITAS	7.776.637.385		7.226.929.956	TOTAL LIABILITIES

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

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

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

**PT SAWIT SUMBERMAS SARANA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2019
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT SAWIT SUMBERMAS SARANA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION (continued)
As of December 31, 2019
(Expressed in thousands of Rupiah,
unless otherwise stated)**

	31 Desember/ December 31, 2019	Catatan/ Notes	31 Desember/ December 31, 2018	
EKUITAS				EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk				Equity attributable to owners equity of the parent entity
Modal saham				Share capital
Modal dasar - 32.100.000.000 lembar saham nilai nominal Rp100 (nilai penuh) per saham				Authorized - 32,100,000,000 shares at par value per share of Rp100 (full amount)
Modal ditempatkan dan disetor penuh - 9.525.000.000 lembar saham	952.500.000	27a	952.500.000	Issued and fully paid - 9,525,000,000 shares
Tambahan modal disetor	540.919.171	28	540.919.171	Additional paid-in capital
Selisih transaksi dengan pihak non-pengendali	89.113.603	29	89.113.603	Difference in transactions with non-controlling parties
Saldo laba				Retained earnings
Sudah ditentukan penggunaannya	548.991.755	27d	531.751.065	Appropriated
Belum ditentukan penggunaannya	1.872.496.929		1.903.918.467	Unappropriated
Penghasilan komprehensif lain	45.534.974		32.424.964	Other comprehensive income
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk - neto	4.049.556.432		4.050.627.270	Equity attributable to owners of the parent entity - net
Kepentingan non-pengendali	19.010.840	27e	18.555.072	Non-controlling interests
JUMLAH EKUITAS	4.068.567.272		4.069.182.342	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS	11.845.204.657		11.296.112.298	TOTAL LIABILITIES AND EQUITY

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

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

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

**PT SAWIT SUMBERMAS SARANA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk tahun yang Berakhir pada
Tanggal 31 Desember 2019
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT SAWIT SUMBERMAS SARANA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the year Ended December 31, 2019
(Expressed in thousands of Rupiah,
unless otherwise stated)**

Untuk tahun yang Berakhir pada Tanggal 31 Desember/ For the year Ended December 31,				
	2019	Catatan/ Notes	2018	
PENJUALAN	3.277.806.795	21,30	3.710.780.545	SALES
BEBAN POKOK PENJUALAN	(2.268.335.019)	21,31	(2.110.179.972)	COST OF SALES
LABA BRUTO	1.009.471.776		1.600.600.573	GROSS PROFIT
Beban penjualan	(82.650.007)	21,32	(219.484.689)	Selling expenses
Beban umum dan administrasi	(522.937.561)	21,32	(491.284.515)	General and administrative expenses
Keuntungan/(kerugian) atas nilai wajar aset biologik	104.032.329	21,10	(92.561.426)	Gain/(loss) from changes in fair value of biological assets
Beban lain-lain, neto	(61.549.456)	21,32	(179.352.907)	Other expenses, net
LABA USAHA	446.367.081		617.917.036	OPERATING PROFIT
Pendapatan keuangan	239.147.251	21,33	210.180.046	Finance income
Beban keuangan	(513.846.823)	21,33	(487.228.270)	Finance costs
Bagian dari kerugian atas entitas asosiasi	(17.074.888)	21,15	-	Equity in net loss of associates entity
LABA SEBELUM PAJAK PENGHASILAN BADAN	154.592.621		340.868.812	PROFIT BEFORE CORPORATE INCOME TAX
PAJAK PENGHASILAN BADAN	(142.510.662)	21,21d	(254.097.843)	CORPORATE INCOME TAX
LABA TAHUN BERJALAN	12.081.959		86.770.969	PROFIT FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN, SETELAH PAJAK				OTHER COMPREHENSIVE INCOME, NET OF TAX
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified to profit or loss
Pengukuran kembali keuntungan atas liabilitas imbalan kerja	13.669.249		36.986.880	Remeasurements gain on liability for employee benefits
LABA KOMPREHENSIF TAHUN BERJALAN	25.751.208		123.757.849	COMPREHENSIVE INCOME FOR THE YEAR
Laba periode berjalan diatribusikan kepada:				Profit for the period attributable to:
Pemilik entitas induk	11.680.187		86.203.451	Owners of the parent entity
Kepentingan non-pengendali	401.772		567.518	Non-controlling interests
	12.081.959		86.770.969	
Laba komprehensif tahun berjalan yang diatribusikan kepada:				Comprehensive income/(loss) for the year attributable to:
Pemilik entitas induk	25.295.440		122.993.385	Owners of the parent entity
Kepentingan non-pengendali	455.768	27e	764.464	Non-controlling interests
	25.751.208		123.757.849	
Laba per saham (nilai penuh)	1,23	2v,34	9,05	earnings per share (full amount)

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

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**PT SAWIT SUMBERMAS SARANA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
Untuk tahun yang Berakhir pada
Tanggal 31 Desember 2019
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT SAWIT SUMBERMAS SARANA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
CASH FLOWS
For the year Ended December 31, 2019
(Expressed in thousands of Rupiah,
unless otherwise stated)**

Untuk tahun yang Berakhir pada Tanggal 31 Desember/
For the year Ended December 31,

	2019	Catatan/ Notes	2018	
ARUS KAS DARI AKTIVITAS OPERASI:				CASH FLOWS FROM OPERATING ACTIVITIES:
Penerimaan kas dari pelanggan	3.526.341.246		4.315.130.462	Cash received from customers
Pembayaran kas kepada pemasok	(2.147.003.679)		(2.917.224.396)	Cash paid to suppliers
Pembayaran kas kepada karyawan	(617.930.657)		(365.705.842)	Cash paid to employees
Kas yang dihasilkan dari operasi	761.406.910		1.032.200.224	Cash resulting from operations
Penghasilan bunga yang diterima	15.691.647		19.384.698	Interest income received
Pembayaran pajak penghasilan badan	(295.782.473)		(412.427.460)	Payments of corporate income tax
Beban keuangan yang dibayar	(482.175.465)		(317.444.853)	Finance cost paid
Penerimaan dari restitusi pajak	11.599.232		-	Cash received from tax restitution
Kas neto yang diperoleh dari aktivitas operasi	10.739.851		321.712.609	Net cash provided by operating activities
ARUS KAS DARI AKTIVITAS INVESTASI:				CASH FLOWS FROM INVESTING ACTIVITIES:
Pemberian pinjaman kepada pihak berelasi	(387.507.977)		(507.834.941)	Cash paid for loans to related parties
Perolehan aset tetap	(340.170.804)	13	(188.578.501)	Acquisitions of fixed assets
Penambahan biaya pengembangan plasma	(96.283.722)		(59.142.558)	Additional development cost of plasma
Perolehan tanaman belum menghasilkan	(23.901.128)		(60.243.671)	Additions to immature plantations
Penambahan aset tidak berwujud	(814.500)		-	Additions of intangible assets
Penerimaan dana dari pembiayaan plasma oleh bank	184.352.009		-	Cash paid from plasma refinancing
Pencairan deposito berjangka	13.992.425		-	Withdrawal of time deposits
Penempatan deposito	-	5	(20.000.000)	Placement of time deposits
Pembayaran untuk uang jaminan aset derivatif	-	9	(116.025.000)	Cash paid for collateral of derivative assets
Kas neto yang digunakan untuk aktivitas investasi	(652.333.697)		(951.824.671)	Net cash used in investing activities

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

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**PT SAWIT SUMBERMAS SARANA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2021
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT SAWIT SUMBERMAS SARANA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION
As of December 31, 2021
(Expressed in thousands of Rupiah,
unless otherwise stated)**

	31 Desember/ December 31, 2021	Catatan/ Notes	31 Desember/ December 31, 2020	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	1.833.309.895	2g,2h,4	1.907.844.191	Cash and cash equivalents
Piutang usaha				Trade receivables
Pihak berelasi	447.962.561	2g,2v,34a	467.514.975	Related parties
Pihak ketiga	5.519.935	2g,5	5.874.160	Third parties
Piutang lain-lain				Other receivables
Pihak berelasi	209.039.849	2g,2v,34a	135.269.082	Related parties
Pihak ketiga	5.524.391	2g,6	2.799.564	Third parties
Persediaan	352.610.739	2j,7	314.888.575	Inventories
Aset biologik	361.255.612	2k,8	243.073.979	Biological assets
Pinjaman kepada pihak berelasi	-	2g,34a	31.450.000	Loans to related parties
Biaya dibayar dimuka	2.429.493	2l,9	2.222.643	Prepayments
Uang muka				Advances
Pihak ketiga	16.529.060	10	18.865.743	Third parties
Pihak berelasi	24.726.295	10,34a	8.831.511	Related parties
Pajak dibayar di muka	241.639.955	20a	277.010.243	Prepaid taxes
TOTAL ASET LANCAR	3.500.547.785		3.415.644.666	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Taksiran tagihan restitusi pajak	49.318.910	20b	86.989.681	Estimated claims for tax refund
Piutang lain-lain jangka panjang kepada pihak berelasi	87.030.280	2g,2v,34a	-	Long-term other receivables to a related party
Pinjaman jangka panjang kepada pihak berelasi yang dapat dikonversi	3.344.775.039	2g,2v,34a	2.468.538.162	Long-term convertible loan to a related party
Aset tetap dan tanaman produktif, neto	4.400.724.564	2l,11	4.531.121.927	Fixed assets and bearer plants, net
Aset takberwujud, neto	11.325.090	2m,13	9.054.784	Intangible assets, net
Aset hak guna, neto	9.294.793	2q,12	8.824.368	Right of use assets, net
Investasi saham pada perusahaan asosiasi	1.950.631.369	2g,14	1.880.331.727	Investment in shares of associated companies
Aset pajak tangguhan, neto	88.475.362	2r,20f	49.140.320	Deferred tax assets, net
Proyek pengembangan usaha	-	15	8.001.455	Business development project
Piutang plasma				Plasma receivables
Setelah dikurangi dengan penyisihan penurunan nilai				after net off with allowance for impairment
Rp4.640.324 (2020: Rp866.934)	381.673.661	2g,2o,16	301.717.133	Rp4.640.324 (2020: Rp866.934)
Aset tidak lancar lainnya	26.813.223	17	16.565.836	Other non-current assets
TOTAL ASET TIDAK LANCAR	10.350.062.291		9.360.285.393	TOTAL NON-CURRENT ASSETS
TOTAL ASET	13.850.610.076		12.775.930.059	TOTAL ASSETS

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

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**PT SAWIT SUMBERMAS SARANA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2021
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT SAWIT SUMBERMAS SARANA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION (continued)
As of December 31, 2021
(Expressed in thousands of Rupiah,
unless otherwise stated)**

	31 Desember/ December 31, 2021	Catatan/ Notes	31 Desember/ December 31, 2020	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha				Trade payables
Pihak ketiga	143.001.447	2g.18	115.280.943	Third parties
Pihak berelasi	53.275.837	2g.2v,34b	9.771.632	Related parties
Pendapatan diterima dimuka				Unearned revenue
Pihak ketiga	1.069.593	19	249.937	Third parties
Pihak berelasi	1.941.000	19,34b	-	Related parties
Utang pajak	219.074.938	2r,20c	143.258.628	Taxes payable
Beban akrual	187.558.953	2g.21	242.548.253	Accrued expenses
Utang lain-lain				Other payables
Pihak ketiga	445.292.457	2g.18	542.490.384	Third parties
Pihak berelasi	11.535.232	2g.2v,34b	80.010.966	Related parties
Liabilitas sewa jangka pendek	1.207.710	2q.12	603.855	Short-term lease liabilities
Liabilitas sewa pembiayaan				Current maturities of
jatuh tempo dalam satu tahun	665.000	23	-	finance lease liabilities
Liabilitas imbalan kerja				Short-term employee benefit
karyawan jangka pendek	142.669.897	2g.2n.25	119.870.688	liabilities
Utang bank jangka panjang				Current maturities of
jatuh tempo dalam satu tahun	256.645.508	2g.2n.22	184.581.437	long-term bank loan
TOTAL LIABILITAS JANGKA PENDEK	1.463.937.572		1.438.666.723	TOTAL CURRENT LIABILITIES
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Utang bank jangka panjang -				Long-term bank loan
setelah dikurangi bagian jatuh				- net of current maturities
tempo dalam satu tahun	1.755.124.212	2f.2n.22	1.989.173.885	Bonds payable, net
Utang obligasi, neto	4.247.062.364	2f.2n.24	4.169.505.994	Long-term lease liabilities
Liabilitas sewa jangka panjang	9.709.596	2q.12	5.175.726	Finance lease liabilities
Liabilitas sewa pembiayaan	665.000	23	-	Long-term employee benefit
Liabilitas imbalan kerja				liabilities
karyawan jangka panjang	187.131.767	2t.25	227.238.938	Deferred tax liabilities, net
Liabilitas pajak tangguhan, neto	79.471.800	2r,20f	75.382.373	
TOTAL LIABILITAS JANGKA PANJANG	6.279.164.739		6.466.476.916	TOTAL NON-CURRENT LIABILITIES
JUMLAH LIABILITAS	7.743.102.311		7.905.143.639	TOTAL LIABILITIES

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

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**PT SAWIT SUMBERMAS SARANA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2021
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT SAWIT SUMBERMAS SARANA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION (continued)
As of December 31, 2021
(Expressed in thousands of Rupiah,
unless otherwise stated)**

	31 Desember/ December 31, 2021	Catatan/ Notes	31 Desember/ December 31, 2020	
EKUITAS				EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk				Equity attributable to owners equity of the parent entity
Modal saham				Share capital
Modal dasar - 32.100.000.000 lembar saham nilai nominal Rp100 (nilai penuh) per saham				Authorized - 32,100,000,000 shares at par value per share of Rp100 (full amount)
Modal ditempatkan dan disetor penuh - 9.525.000.000 lembar saham	952.500.000	26a	952.500.000	Issued and fully paid - 9,525,000,000 shares
Tambahan modal disetor	540.919.171	27	540.919.171	Additional paid-in capital
Selisih transaksi dengan pihak non-pengendali	89.113.603	28	89.113.603	Difference in transactions with non-controlling parties
Saldo laba				Retained earnings
Sudah ditentukan penggunaannya	665.162.743	26d	548.991.755	Appropriated
Belum ditentukan penggunaannya	3.559.342.294		2.450.426.364	Unappropriated
Penghasilan komprehensif lain	577.572.471		575.212.765	Other comprehensive income
Komponen ekuitas lainnya	(309.619.637)	34a	(309.619.637)	Other equity component
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk - neto	6.074.990.645		4.847.544.021	Equity attributable to owners of the parent entity - net
Kepentingan non-pengendali	32.517.120	26e	23.242.399	Non-controlling interests
JUMLAH EKUITAS	6.107.507.765		4.870.786.420	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS	13.850.610.076		12.775.930.059	TOTAL LIABILITIES AND EQUITY

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

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**PT SAWIT SUMBERMAS SARANA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN**
Untuk tahun yang Berakhir pada
Tanggal 31 Desember 2021
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)

**PT SAWIT SUMBERMAS SARANA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME**
For the year Ended December 31, 2021
(Expressed in thousands of Rupiah,
unless otherwise stated)

	Untuk tahun yang Berakhir pada Tanggal 31 Desember/ For the years ended December 31,			
	2021	Catatan/ Notes	2020	
PENJUALAN	5.203.100.578	2u,29	4.011.130.559	SALES
BEBAN POKOK PENJUALAN	(2.997.853.995)	2u,30	(2.213.911.519)	COST OF SALES
LABA BRUTO	2.205.246.583		1.797.219.040	GROSS PROFIT
Beban penjualan	(81.291.076)	2u,31	(81.699.438)	Selling expenses
Beban umum dan administrasi	(572.435.117)	2u,31	(606.207.082)	General and administrative expenses
Keuntungan atas nilai wajar aset biologik	118.181.633	2k,8	59.675.523	Gains from changes in fair value of biological assets
Pendapatan lain-lain, neto	98.555.126	2u,31	37.423.037	Other income, net
LABA USAHA	1.768.257.149		1.206.411.080	OPERATING PROFIT
Pendapatan keuangan	576.156.277	2u,32	324.854.893	Finance income
Beban keuangan	(540.760.882)	2u,32	(566.828.280)	Finance costs
Bagian dari keuntungan/(kerugian) atas entitas asosiasi	70.299.640	2g,14	(64.891.759)	Equity in net income/(losses) of associates entities
LABA SEBELUM PAJAK PENGHASILAN BADAN	1.873.952.184		899.545.934	PROFIT BEFORE CORPORATE INCOME TAX
PAJAK PENGHASILAN BADAN	(347.081.310)	2r,20d	(318.690.994)	CORPORATE INCOME TAX
LABA TAHUN BERJALAN	1.526.870.874		580.854.940	PROFIT FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN, SETELAH PAJAK				OTHER COMPREHENSIVE INCOME, NET OF TAX
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified to profit or loss
Pengukuran kembali keuntungan/(kerugian) atas liabilitas imbalan kerja	3.853.570		(223.997)	Remeasurements gains/(losses) on liability for employee benefits
Penyesuaian nilai wajar atas investasi saham	-		162.871.374	Fair value adjustment on investment in shares
	3.853.570		162.647.377	
TOTAL LABA KOMPREHENSIF TAHUN BERJALAN	1.530.724.444		743.502.317	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
Laba tahun berjalan diatribusikan kepada:				Profit for the year attributable to:
Pemilik entitas induk	1.515.514.388		576.634.024	Owners of the parent entity
Kepentingan non-pengendali	11.356.486		4.220.916	Non-controlling interests
	1.526.870.874		580.854.940	
Laba komprehensif tahun berjalan yang diatribusikan kepada:				Comprehensive income for the year attributable to:
Pemilik entitas induk	1.519.321.646		739.270.756	Owners of the parent entity
Kepentingan non-pengendali	11.402.798	26e	4.231.561	Non-controlling interests
	1.530.724.444		743.502.317	
Laba per saham (nilai penuh)	159,11	2w,33	60,54	earnings per share (full amount)

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

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**PT SAWIT SUMBERMAS SARANA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
Untuk tahun yang Berakhir pada
Tanggal 31 Desember 2021
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT SAWIT SUMBERMAS SARANA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
CASH FLOWS
For the year Ended December 31, 2021
(Expressed in thousands of Rupiah,
unless otherwise stated)**

Untuk tahun yang Berakhir pada Tanggal 31 Desember/
For the year Ended December 31,

	2021	Catatan/ Notes	2020	
ARUS KAS DARI AKTIVITAS OPERASI:				CASH FLOWS FROM OPERATING ACTIVITIES:
Penerimaan kas dari pelanggan	5.663.175.004		4.001.236.855	Cash received from customers
Pembayaran kas kepada pemasok	(3.107.762.708)		(2.277.435.525)	Cash paid to suppliers
Pembayaran kas kepada karyawan	(821.098.432)		(677.800.442)	Cash paid to employees
Kas yang dihasilkan dari operasi	1.734.313.864		1.046.000.888	Cash resulting from operations
Penghasilan bunga yang diterima	8.279.761		14.352.032	Interest income received
Pembayaran pajak penghasilan badan	(289.996.167)		(241.987.946)	Payments of corporate income tax
Beban keuangan yang dibayar	(448.911.871)		(479.051.600)	Finance cost paid
Penerimaan dari restitusi pajak	110.871.285		246.699.806	Cash received from tax restitution
Kas neto yang diperoleh dari aktivitas operasi	1.114.556.872		586.013.180	Net cash provided by operating activities
ARUS KAS DARI AKTIVITAS INVESTASI :				CASH FLOWS FROM INVESTING ACTIVITIES:
Pemberian pinjaman kepada pihak berelasi, neto	(528.873.630)		(570.507.903)	Cash paid for loans to related parties, net
Perolehan aset tetap	(172.142.609)	11,41	(98.778.295)	Acquisitions of fixed assets
Penambahan biaya pengembangan plasma	(79.956.529)		(107.748.957)	Additional development cost of plasma
Perolehan tanaman belum menghasilkan	(6.834.660)	11a	(7.957.046)	Additions to immature plantations
Penambahan aset tidak berwujud	(6.806.659)		(3.456.692)	Additions of intangible assets
Penerimaan dana dari pembiayaan piutang plasma oleh bank			9.769.991	Cash received from refinancing plasma receivables by bank
Kas neto yang digunakan untuk aktivitas investasi	(794.614.087)		(778.678.902)	Net cash used in investing activities

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

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**PT SAWIT SUMBERMAS SARANA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2022
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT SAWIT SUMBERMAS SARANA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION
As of December 31, 2022
(Expressed in thousands of Rupiah,
unless otherwise stated)**

	31 Desember/ December 31, 2022	Catatan/ Notes	31 Desember/ December 31, 2021	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	946.867.315	2g,2h,4	1.833.309.895	Cash and cash equivalents
Piutang usaha				Trade receivables
Pihak berelasi	936.919.297	2g,2v,33a	447.962.561	Related parties
Pihak ketiga	8.811.034	2g,5	5.519.935	Third parties
Piutang lain-lain				Other receivables
Pihak berelasi	197.469.692	2g,2v,33a	209.039.849	Related parties
Pihak ketiga	14.936.699	2g,6	5.524.391	Third parties
Persediaan	448.135.065	2j,7	352.610.739	Inventories
Aset biologis	225.042.572	2k,8	361.255.612	Biological assets
Biaya dibayar dimuka	1.884.580	2i,9	2.429.493	Prepayments
Uang muka				Advances
Pihak ketiga	16.066.977	10	16.529.060	Third parties
Pihak berelasi	-	10,34a	24.726.295	Related parties
Pajak dibayar di muka	85.679.558	19a	241.639.955	Prepaid taxes
TOTAL ASET LANCAR	2.881.812.789		3.500.547.785	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Taksiran tagihan restitusi pajak	65.061.177	19b	49.318.910	Estimated claims for tax refund
Piutang lain-lain jangka panjang kepada pihak berelasi	-	2g,2v,33a	87.030.280	Long-term other receivables to a related party
Pinjaman jangka panjang kepada pemegang saham yang dapat dikonversi	3.611.628.886	2g,2v,33a	3.344.775.039	Long-term convertible loan to a shareholder
Aset tetap dan tanaman produktif, neto	4.424.183.345	2i,11	4.400.724.564	Fixed assets and bearer plants, net
Aset takberwujud, neto	9.707.799	2m,13	11.325.090	Intangible assets, net
Aset hak guna, neto	17.415.656	2q,12	9.294.793	Right of use assets, net
Investasi saham pada perusahaan asosiasi	2.230.480.006	2g,14	1.950.631.369	Investment in shares of associated companies
Aset pajak tangguhan, neto	109.599.658	2r,19f	88.475.362	Deferred tax assets, net
Piutang plasma				Plasma receivables
Setelah dikurangi dengan penyisihan penurunan nilai RpNihil (2021: Rp4.640.324)	505.537.041	2g,2o,15	381.673.661	allowance for impairment RpNil (2021: Rp4,640,324)
Aset tidak lancar lainnya	114.277.766	16	26.813.223	Other non-current assets
TOTAL ASET TIDAK LANCAR	11.087.891.334		10.350.062.291	TOTAL NON-CURRENT ASSETS
TOTAL ASET	13.969.704.123		13.850.610.076	TOTAL ASSETS

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

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**PT SAWIT SUMBERMAS SARANA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2022
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT SAWIT SUMBERMAS SARANA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION (continued)
As of December 31, 2022
(Expressed in thousands of Rupiah,
unless otherwise stated)**

	31 Desember/ December 31, 2022	Catatan/ Notes	31 Desember/ December 31, 2021	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha				Trade payables
Pihak ketiga	97.117.254	2g, 17	143.001.447	Third parties
Pihak berelasi	44.885.089	2g, 2v, 33b	53.275.837	Related parties
Pendapatan diterima dimuka				Unearned revenue
Pihak ketiga	-	18	1.069.593	Third parties
Pihak berelasi	5.448.223	19, 33b	1.941.000	Related parties
Utang pajak	152.431.758	2r, 19c	219.074.938	Taxes payable
Beban akrual	77.935.776	2g, 20	187.558.953	Accrued expenses
Utang lain-lain				Other payables
Pihak ketiga	826.293.215	2g, 17	445.292.457	Third parties
Pihak berelasi	12.103.587	2g, 2v, 33b	11.535.232	Related parties
Liabilitas sewa jangka pendek	1.207.710	2q, 12	1.207.710	Short-term lease liabilities
Liabilitas sewa pembiayaan				Current maturities of
jatuh tempo dalam satu tahun	665.000	22	665.000	finance lease liabilities
Utang obligasi, neto	633.067.305	2f, 2n, 23	-	Bonds payable, net
Liabilitas imbalan kerja				Short-term employee benefit
karyawan jangka pendek	168.957.712	2g, 2n, 24	142.669.897	liabilities
Utang bank jangka panjang				Current maturities of
jatuh tempo dalam satu tahun	769.063.969	2g, 2n, 21	256.645.508	long-term bank loan
TOTAL LIABILITAS JANGKA PENDEK	2.789.176.598		1.463.937.572	TOTAL CURRENT LIABILITIES
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Utang bank jangka panjang				Long-term bank loan
setelah dikurangi bagian jatuh				- net of current maturities
tempo dalam satu tahun	4.506.812.389	2f, 2n, 21	1.755.124.212	Bonds payable, net
Utang obligasi, neto	-	2f, 2n, 23	4.247.062.364	Long-term lease liabilities
Liabilitas sewa jangka panjang	10.120.456	2q, 12	9.709.596	Finance lease liabilities
Liabilitas sewa pembiayaan	-	22	665.000	Long-term employee benefit
Liabilitas imbalan kerja				liabilities
karyawan jangka panjang	151.868.700	2f, 24	187.131.767	Deferred tax liabilities, net
Liabilitas pajak tangguhan, neto	67.757.148	2r, 19f	79.471.800	
TOTAL LIABILITAS JANGKA PANJANG	4.736.558.693		6.279.164.739	TOTAL NON-CURRENT LIABILITIES
JUMLAH LIABILITAS	7.525.735.291		7.743.102.311	TOTAL LIABILITIES

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

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**PT SAWIT SUMBERMAS SARANA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2022
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT SAWIT SUMBERMAS SARANA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION (continued)
As of December 31, 2022
(Expressed in thousands of Rupiah,
unless otherwise stated)**

	31 Desember/ December 31, 2022	Catatan/ Notes	31 Desember/ December 31, 2021	
EKUITAS				EQUITY
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk				Equity attributable to owners equity of the parent entity
Modal saham				Share capital
Modal dasar - 32.100.000.000 lembar saham nilai nominal Rp100 (nilai penuh) per saham				Authorized - 32,100,000,000 shares at par value per share of Rp100 (full amount)
Modal ditempatkan dan disetor penuh - 9.525.000.000 lembar saham	952.500.000	25a	952.500.000	Issued and fully paid - 9,525,000,000 shares
Tambahan modal disetor	540.919.171	26	540.919.171	Additional paid-in capital
Selisih transaksi dengan pihak non-pengendali	89.113.603	27	89.113.603	Difference in transactions with non-controlling parties
Saldo laba				Retained earnings
Sudah ditentukan penggunaannya	970.536.918	25d	665.162.743	Appropriated
Belum ditentukan penggunaannya	3.616.933.978		3.559.342.294	Unappropriated
Penghasilan komprehensif lain	545.353.071		577.572.471	Other comprehensive income
Komponen ekuitas lainnya	(309.619.637)	33a	(309.619.637)	Other equity component
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk - neto	6.405.737.104		6.074.990.645	Equity attributable to owners of the parent entity - net
Kepentingan non-pengendali	38.231.728	25e	32.517.120	Non-controlling interests
JUMLAH EKUITAS	6.443.968.832		6.107.507.765	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS	13.969.704.123		13.850.610.076	TOTAL LIABILITIES AND EQUITY

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

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**PT SAWIT SUMBERMAS SARANA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk tahun yang Berakhir pada
Tanggal 31 Desember 2022
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT SAWIT SUMBERMAS SARANA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the year Ended December 31, 2022
(Expressed in thousands of Rupiah,
unless otherwise stated)**

Untuk tahun yang Berakhir pada Tanggal 31 Desember/ For the years ended December 31,			
	2022	Catatan/ Notes	2021
PENJUALAN	7.261.218.471	2u,28	5.203.100.578
BEBAN POKOK PENJUALAN	(4.292.199.717)	2u,29	(2.997.853.995)
LABA BRUTO	2.969.018.754		2.205.246.583
Beban penjualan	(215.514.657)	2u,30	(81.291.076)
Beban umum dan administrasi	(680.724.843)	2u,30	(572.435.117)
(Kerugian)/keuntungan atas nilai wajar aset biologis	(136.213.040)	2k,8	118.181.633
Pendapatan lain-lain, neto	321.941.679	2u,30	98.555.126
LABA USAHA	2.258.507.893		1.768.257.149
Pendapatan keuangan	288.756.414	2u,31	576.156.277
Beban keuangan	(551.546.633)	2u,31	(540.760.882)
Bagian keuntungan atas entitas asosiasi	279.848.637	2g,14	70.299.640
LABA SEBELUM PAJAK PENGHASILAN BADAN	2.275.566.311		1.873.952.184
PAJAK PENGHASILAN BADAN	(427.447.333)	2r,19d	(347.081.310)
LABA TAHUN BERJALAN	1.848.118.978		1.526.870.874
PENGHASILAN KOMPREHENSIF LAIN, SETELAH PAJAK			
Pos yang tidak akan direklasifikasi ke laba rugi			
Pengukuran kembali (kerugian)/keuntungan atas liabilitas imbalan kerja	(25.367.085)		3.853.570
	(25.367.085)		3.853.570
TOTAL LABA KOMPREHENSIF TAHUN BERJALAN	1.822.751.893		1.530.724.444
Laba tahun berjalan diatribusikan kepada:			
Pemilik entitas induk	1.837.375.968		1.515.514.388
Kepentingan non-pengendali	10.743.010		11.356.486
	1.848.118.978		1.526.870.874
Laba komprehensif tahun berjalan yang diatribusikan kepada:			
Pemilik entitas induk	1.814.036.666		1.519.321.646
Kepentingan non-pengendali	8.715.227	25e	11.402.798
	1.822.751.893		1.530.724.444
Laba per saham (nilai penuh)	192,90	2w,32	159,11
			earnings per share (full amount)

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

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**PT SAWIT SUMBERMAS SARANA Tbk.
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
Untuk tahun yang Berakhir pada
Tanggal 31 Desember 2022
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT SAWIT SUMBERMAS SARANA Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
CASH FLOWS
For the year Ended December 31, 2022
(Expressed in thousands of Rupiah,
unless otherwise stated)**

Untuk tahun yang Berakhir pada Tanggal 31 Desember/
For the year Ended December 31,

	2022	Catatan/ Notes	2021	
ARUS KAS DARI AKTIVITAS OPERASI:				CASH FLOWS FROM OPERATING ACTIVITIES:
Penerimaan kas dari pelanggan	6.661.410.462		5.663.175.004	Cash received from customers
Pembayaran kas kepada pemasok	(3.309.532.148)		(3.107.762.708)	Cash paid to suppliers
Pembayaran kas kepada karyawan	(975.795.792)		(821.098.432)	Cash paid to employees
Kas yang dihasilkan dari operasi	2.376.082.522		1.734.313.864	Cash resulting from operations
Penghasilan bunga yang diterima	14.331.937		8.279.761	Interest income received
Pembayaran pajak penghasilan badan	(320.797.936)		(289.996.167)	Payments of corporate income tax
Beban keuangan yang dibayar	(630.493.894)		(448.911.871)	Finance cost paid
Penerimaan dari restitusi pajak	17.088.442		110.871.285	Cash received from tax restitution
Kas neto yang diperoleh dari aktivitas operasi	1.456.211.071		1.114.556.872	Net cash provided by operating activities
ARUS KAS DARI AKTIVITAS INVESTASI :				CASH FLOWS FROM INVESTING ACTIVITIES:
Pemberian pinjaman kepada pihak berelasi, neto	(33.593.042)		(528.873.630)	Cash paid for loans to related parties, net
Perolehan aset tetap	(312.925.668)	11,40	(172.142.609)	Acquisitions of fixed assets
Penambahan biaya pengembangan plasma	(85.785.556)		(79.956.529)	Additional development cost of plasma
Penambahan uang muka aset tetap	(66.566.058)		-	Additional advance purchase of fixed assets
Perolehan tanaman belum menghasilkan	(11.617.692)	11a	(6.834.660)	Additions to immature plantations
Penambahan aset tak berwujud	(2.090.179)		(6.806.659)	Additions of intangible assets
Kas neto yang digunakan untuk aktivitas investasi	(512.578.195)		(794.614.087)	Net cash used in investing activities

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

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