PT SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk
DAN ENTITAS ANAK
Laporan Posisi Keuangan Konsolidasian
30 September 2022 dan 31 Desember 2021
(Disajikan dalam Jutaan Rupiah, Kecuali Dinyatakan Lain)

PT SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk
AND ITS SUBSIDIARIES
Consolidated Statements of Financial Position
September 30, 2022 and December 31, 2021
(Expressed in Millions of Rupiah, Unless Otherwise Stated)

	30 September 2022/ ***September 30, 2022***	**31 Desember 2021/** ***December 31, 2021***	
ASET			**ASSETS**
ASET LANCAR			**CURRENT ASSETS**
Kas dan setara kas	2,912,033	2,717,223	Cash and cash equivalents
Piutang usaha			Trade accounts receivable
Pihak berelasi	7,073,429	4,173,388	Related parties
Pihak ketiga - setelah dikurangi cadangan kerugian penurunan nilai sebesar Rp 1.455 dan Rp 1.282 masing-masing pada tanggal 30 September 2022 dan 31 Desember 2021	2,148,632	3,627,655	Third parties - net of allowance for impairment of Rp 1,455 and Rp 1,282 as of September 30, 2022 and December 31, 2021, respectively
Piutang lain-lain - pihak ketiga	112,187	148,503	Other receivables - third parties
Persediaan	8,095,125	7,410,243	Inventories
Aset biologis	306,041	332,863	Biological assets
Pajak dibayar di muka - bersih	1,085,693	857,719	Prepaid taxes - net
Biaya dibayar di muka dan aset lancar lainnya	2,641,816	3,150,438	Prepaid expenses and other current assets
JUMLAH ASET LANCAR	24,374,956	22,418,032	**TOTAL CURRENT ASSETS**
ASET TIDAK LANCAR			**NON CURRENT ASSETS**
Piutang dari pihak berelasi non-usaha	425,422	458,574	Due from related parties
Aset pajak tangguhan - bersih	521,939	583,784	Deferred tax assets - net
Investasi dalam saham dan uang muka investasi	3,024,756	2,547,479	Investments in shares of stock and advances
Tanaman produktif			Bearer plants
Tanaman telah menghasilkan setelah dikurangi akumulasi amortisasi sebesar Rp 1.407.496 dan Rp 1.340.551 masing-masing pada tanggal 30 September 2022 dan 31 Desember 2021	1,090,205	926,862	Mature plantations net of accumulated amortization of Rp 1,407,496 and Rp 1,340,551 as of September 30, 2022 and December 31, 2021, respectively
Tanaman belum menghasilkan	209,946	355,724	Immature plantations
Aset tetap			Fixed assets
setelah dikurangi akumulasi penyusutan sebesar Rp 8.481.306 dan Rp 7.763.964 masing-masing pada tanggal 30 September 2022 dan 31 Desember 2021	12,281,004	12,003,892	net of accumulated depreciation of Rp 8,481,306 and Rp 7,763,964 as of September 30, 2022 and December 31, 2021, respectively
Goodwill	22,232	22,232	Goodwill
Aset lain-lain			Other assets
Taksiran tagihan pajak	221,103	274,141	Estimated claims for tax refund
Biaya tangguhan hak atas tanah - bersih	64,725	65,553	Deferred landrights - net
Bibitan	60,497	54,898	Nursery
Biaya tangguhan lain-lain - bersih	23,212	16,414	Other deferred charges - net
Lain-lain	564,294	617,418	Others
JUMLAH ASET TIDAK LANCAR	18,509,335	17,926,971	**TOTAL NON CURRENT ASSETS**
JUMLAH ASET	42,884,291	40,345,003	**TOTAL ASSETS**

	30 September 2022/ *September 30, 2022*	31 Desember 2021/ *December 31, 2021*	
LIABILITAS DAN EKUITAS			**LIABILITIES AND EQUITY**
LIABILITAS			**LIABILITIES**
LIABILITAS JANGKA PENDEK			**CURRENT LIABILITIES**
Utang bank jangka pendek	4,485,021	7,043,750	Short-term bank loans
Utang usaha			Trade accounts payable
Pihak berelasi	594,907	1,142,428	Related parties
Pihak ketiga	1,769,531	1,508,300	Third parties
Utang lain-lain - pihak ketiga	302,171	265,786	Other accounts payable - third parties
Uang muka pelanggan			Advances from customers
Pihak berelasi	2	4,267	Related parties
Pihak ketiga	552,523	1,653,777	Third parties
Beban akrual	640,691	389,004	Accrued expenses
Utang pajak	671,197	393,960	Taxes payable
Bagian liabilitas jangka panjang yang akan jatuh tempo dalam waktu satu tahun			Current portion of long-term liabilities
Utang bank dan lembaga keuangan lainnya jangka panjang	2,578,535	1,672,235	Long-term bank and other financial institution loans
Utang obligasi	1,742,377	1,298,469	Bonds payable
Liabilitas sewa	14,536	36,974	Lease liabilities
JUMLAH LIABILITAS JANGKA PENDEK	13,351,491	15,408,950	**TOTAL CURRENT LIABILITIES**
LIABILITAS JANGKA PANJANG			**NON CURRENT LIABILITIES**
Liabilitas pajak tangguhan - bersih	408,669	388,376	Deferred tax liabilities - net
Liabilitas imbalan pasca-kerja	480,929	422,080	Post-employment benefits liabilities
Utang kepada pihak berelasi non-usaha	42,177	20,574	Due to related parties
Liabilitas jangka panjang - setelah dikurangi bagian yang akan jatuh tempo dalam waktu satu tahun			Long-term liabilities - net of current portion
Utang bank dan lembaga keuangan lainnya jangka panjang	4,694,198	4,578,454	Long-term bank and other financial institution loans
Utang obligasi	6,333,972	5,105,152	Bond payables
Liabilitas sewa	25,581	3,588	Lease liabilities
Liabilitas jangka panjang lainnya	306,629	-	Other non current liability
JUMLAH LIABILITAS JANGKA PANJANG	12,292,155	10,518,224	**TOTAL NON CURRENT LIABILITIES**
JUMLAH LIABILITAS	25,643,646	25,927,174	**TOTAL LIABILITIES**
EKUITAS			**EQUITY**
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk			**Equity Attributable to Owners of the Parent Company**
Modal saham			Capital stock
Nilai nominal Rp 200 per saham (Dalam Rupiah penuh)			Rp 200 par value per share (In full Rupiah)
Modal dasar - 5.000.000.000 saham			Authorized - 5,000,000,000 shares
Modal ditempatkan dan disetor penuh - 2.872.193.366 saham	574,439	574,439	Issued and fully paid - 2,872,193,366 shares
Tambahan modal disetor	1,756,876	1,756,876	Additional paid-in capital
Saldo laba			Retained earnings
Telah ditentukan penggunaannya	114,888	114,888	Appropriated
Belum ditentukan penggunaannya	14,373,558	11,663,936	Unappropriated
Komponen ekuitas lainnya	406,845	296,989	Other components of equity
Jumlah	17,226,606	14,407,128	Total
Kepentingan Nonpengendali	14,039	10,701	**Non-controlling Interests**
JUMLAH EKUITAS	17,240,645	14,417,829	**TOTAL EQUITY**
JUMLAH LIABILITAS DAN EKUITAS	42,884,291	40,345,003	**TOTAL LIABILITIES AND EQUITY**

	30 September 2022/ *September 30, 2022*	30 September 2021/ *September 30, 2021*	
PENJUALAN BERSIH	57,035,989	40,380,135	**NET SALES**
BEBAN POKOK PENJUALAN	46,669,225	32,516,752	**COST OF GOODS SOLD**
LABA KOTOR	10,366,764	7,863,383	**GROSS PROFIT**
BEBAN USAHA			**OPERATING EXPENSES**
Penjualan	4,716,376	4,493,803	Selling
Umum dan administrasi	1,081,877	799,606	General and administrative
Jumlah Beban Usaha	5,798,253	5,293,409	Total Operating Expenses
LABA USAHA	4,568,511	2,569,974	**PROFIT FROM OPERATIONS**
PENGHASILAN (BEBAN) LAIN-LAIN			**OTHER INCOME (EXPENSES)**
Pendapatan bunga	103,209	188,265	Interest income
Ekuitas pada laba bersih entitas asosiasi - bersih	596,704	15,108	Share in net earnings of associates - net
Rugi selisih kurs - bersih	(221,818)	(73,430)	Loss on foreign exchange - net
Beban bunga dan keuangan lainnya	(1,007,242)	(812,150)	Interest and other financial charges
Lain-lain - bersih	484,498	405,192	Miscellaneous - net
Beban Lain-lain - Bersih	(44,649)	(277,015)	Other Expenses - Net
LABA SEBELUM PAJAK	4,523,862	2,292,959	**PROFIT BEFORE TAX**
BEBAN PAJAK			**TAX EXPENSE**
Kini	(857,724)	(277,696)	Current
Tangguhan	(75,911)	(218,950)	Deferred
Jumlah Beban Pajak	(933,635)	(496,646)	Total Tax Expense
LABA BERSIH PERIODE BERJALAN	3,590,227	1,796,313	**NET PROFIT FOR THE PERIOD**
PENGHASILAN KOMPREHENSIF LAIN			**OTHER COMPREHENSIVE INCOME**
Pos yang tidak akan direklasifikasi ke laba rugi:			Items that will not be reclassified subsequently to profit or loss:
Pengukuran kembali liabilitas imbalan pasca-kerja	17,693	3,027	Remeasurement of post-employment benefits liabilities
Pajak sehubungan dengan pos yang tidak akan direklasifikasi ke laba rugi	(3,892)	(7,111)	Tax relating to items that will not be reclassified subsequently to profit or loss
Pos yang akan direklasifikasi ke laba rugi:			Item that will be reclassified subsequently to profit or loss:
Selisih kurs atas penjabaran laporan keuangan	110,525	14,853	Exchange differences on translation of financial statements
Penghasilan Komprehensif Lain - Bersih	124,326	10,769	Other Comprehensive Income - Net
JUMLAH PENGHASILAN KOMPREHENSIF	3,714,553	1,807,082	**TOTAL COMPREHENSIVE INCOME**
Jumlah laba bersih yang dapat diatribusikan kepada:			**Total net profit attributable to:**
Pemilik entitas induk	3,586,201	1,794,523	Owners of the parent company
Kepentingan nonpengendali	4,026	1,790	Non-controlling interests
Jumlah	3,590,227	1,796,313	**Total**
Jumlah penghasilan komprehensif yang dapat diatribusikan kepada:			**Total comprehensive income attributable to:**
Pemilik entitas induk	3,709,858	1,805,205	Owners of the parent company
Kepentingan nonpengendali	4,695	1,877	Non-controlling interests
Jumlah	3,714,553	1,807,082	**Total**
LABA PER SAHAM DASAR (Dalam Rupiah penuh)	1,249	625	**BASIC EARNINGS PER SHARE (In full Rupiah)**

	Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk/Equity Attributable to Owners of the Parent Company								
			Saldo Laba/*Retained Earnings*						
	Modal Saham/ *Capital Stock*	Tambahan Modal Disetor/ *Additional Paid-in Capital*	Telah Ditentukan Penggunaannya/ *Appropriated*	Belum Ditentukan Penggunaannya/ *Unappropriated*	Komponen Ekuitas Lainnya/ *Other Components of Equity*	Jumlah/ *Total*	Kepentingan Nonpengendali/ *Non-controlling Interests*	Jumlah Ekuitas/ *Total Equity*	
Saldo pada tanggal 1 Januari 2021	574,439	1,756,876	114,888	9,784,017	285,448	12,515,668	8,013	12,523,681	Balance as of January 1, 2021
Penghasilan komprehensif:									**Comprehensive income:**
Laba bersih periode berjalan	-	-	-	1,794,523	-	1,794,523	1,790	1,796,313	Net profit for the period
Penghasilan (rugi) komprehensif lain:									**Other comprehensive income (loss):**
Pengukuran kembali liabilitas imbalan pasca-kerja - bersih	-	-	-	(4,082)	-	(4,082)	(2)	(4,084)	Remeasurement of post-employment benefits liabilities - net
Selisih kurs atas penjabaran laporan keuangan	-	-	-	-	14,764	14,764	89	14,853	Exchange differences on translation of financial statements
Jumlah penghasilan komprehensif	-	-	-	1,790,441	14,764	1,805,205	1,877	1,807,082	Total comprehensive income
Dividen	-	-	-	(459,551)	-	(459,551)	-	(459,551)	Dividends
Saldo pada tanggal 30 September 2021	574,439	1,756,876	114,888	11,114,907	300,212	13,861,322	9,890	13,871,212	Balance as of September 30, 2021
Saldo pada tanggal 1 Januari 2022	574,439	1,756,876	114,888	11,663,936	296,989	14,407,128	10,701	14,417,829	Balance as of January 1, 2022
Penghasilan komprehensif:									**Comprehensive income:**
Laba bersih periode berjalan	-	-	-	3,586,201	-	3,586,201	4,026	3,590,227	Net profit for the period
Penghasilan komprehensif lain:									**Other comprehensive income:**
Pengukuran kembali liabilitas imbalan pasca-kerja - bersih	-	-	-	13,801	-	13,801	-	13,801	Remeasurement of post-employment benefits liabilities - net
Selisih kurs atas penjabaran laporan keuangan	-	-	-	-	109,856	109,856	669	110,525	Exchange differences on translation of financial statements
Jumlah penghasilan komprehensif	-	-	-	3,600,002	109,856	3,709,858	4,695	3,714,553	Total comprehensive income
Dividen	-	-	-	(890,380)	-	(890,380)	(1,357)	(891,737)	Dividends
Saldo pada tanggal 30 September 2022	574,439	1,756,876	114,888	14,373,558	406,845	17,226,606	14,039	17,240,645	Balance as of September 30, 2022

	30 September 2022/ *September 30, 2022*	30 September 2021/ *September 30, 2021*	
ARUS KAS DARI AKTIVITAS OPERASI			**CASH FLOWS FROM OPERATING ACTIVITIES**
Penerimaan kas dari pelanggan	54,815,907	38,721,770	Cash receipts from customers
Pembayaran kas untuk pemasok	(44,676,237)	(32,604,417)	Cash paid to suppliers
Kas bersih yang diperoleh dari operasi	10,139,670	6,117,353	Net cash generated from operations
Pembayaran untuk aktivitas operasional lainnya - bersih	(5,225,647)	(4,293,639)	Payments of other operating activities - net
Penerimaan tagihan pajak	2,142,101	1,693,397	Proceeds from claims for tax refund
Pendapatan bunga	112,457	186,755	Interest received
Pembayaran bea keluar dan pungutan	(3,233,423)	(3,249,563)	Payments of export tax and levy
Pembayaran beban bunga	(960,711)	(781,831)	Payments of interest
Pembayaran pajak penghasilan badan	(587,582)	(190,540)	Payments of corporate income taxes
Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Operasi	2,386,865	(518,068)	Net Cash Provided by (Used in) Operating Activities
ARUS KAS DARI AKTIVITAS INVESTASI			**CASH FLOWS FROM INVESTING ACTIVITIES**
Perolehan tanaman produktif	(57,884)	(81,303)	Acquisition of bearer plants
Aset tetap			Fixed assets
Perolehan	(875,716)	(325,332)	Acquisition
Penjualan	18,995	14,901	Sales
Bibitan			Nursery
Pembelian	(38,914)	(23,587)	Purchases
Penjualan	15,891	12,748	Sales
Penarikan investasi jangka pendek	-	1,812,343	Redemption of short-term investments
Penambahan biaya hak atas tanah	-	(811)	Additional landrights cost
Penambahan biaya persiapan lahan	(15,824)	(2,632)	Additional land preparation costs
Penambahan uang muka proyek	(25,767)	(21,242)	Additional advances for projects
Penambahan biaya pengembangan piranti lunak	(22,538)	(43,910)	Additional software development costs
Penambahan investasi dalam saham	-	(725,001)	Additional investment in shares of stock
Penerimaan dividen	119,427	-	Dividend received
Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Investasi	(882,330)	616,174	Net Cash Provided by (Used in) Investing Activities
ARUS KAS DARI AKTIVITAS PENDANAAN			**CASH FLOWS FROM FINANCING ACTIVITIES**
Utang bank jangka pendek			Short-term bank loans
Penerimaan	18,367,058	18,203,123	Proceeds
Pembayaran	(21,313,911)	(20,452,309)	Payments
Utang bank dan lembaga keuangan lainnya jangka panjang			Long-term bank and other financial institution loans
Penerimaan	2,000,000	1,000,000	Proceeds
Pembayaran	(1,214,924)	(1,155,788)	Payments
Utang obligasi			Bonds payable
Penerimaan	2,487,500	2,313,375	Proceeds
Pembayaran	(825,000)	-	Payments
Pembayaran dividen kepada:			Payments of dividends to:
Pemilik entitas induk	(890,088)	(459,341)	Owners of the parent company
Kepentingan nonpengendali	(1,357)	-	Non-controlling interests
Pembayaran liabilitas sewa	(29,305)	(60,826)	Payments of lease liabilites
Kas Bersih Digunakan untuk Aktivitas Pendanaan	(1,420,027)	(611,766)	Net Cash Used in Financing Activities
KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS	84,508	(513,660)	**NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**
KAS DAN SETARA KAS AWAL PERIODE	2,717,223	2,823,572	**CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD**
Pengaruh perubahan kurs mata uang asing	110,302	25,355	Effect of foreign exchange rate changes
KAS DAN SETARA KAS AKHIR PERIODE	2,912,033	2,335,267	**CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD**