

	<u>30 September 2024/ September 30, 2024</u>	<u>31 Desember 2023/ December 31, 2023</u>	
ASET			ASSETS
ASET LANCAR			CURRENT ASSETS
Kas dan setara kas	764,139	1,641,844	Cash and cash equivalents
Piutang usaha			Trade accounts receivable
Pihak berelasi	4,069,005	2,209,148	Related parties
Pihak ketiga - setelah dikurangi cadangan kerugian penurunan nilai sebesar Rp 1.342 dan Rp 1.367 masing-masing pada tanggal 30 September 2024 dan 31 Desember 2023	3,109,574	2,766,321	Third parties - net of allowance for impairment of Rp 1,342 and Rp 1,367 as of September 30, 2024 and December 31, 2023, respectively
Piutang lain-lain - pihak ketiga	304,160	127,130	Other receivables - third parties
Persediaan	9,310,091	8,768,787	Inventories
Aset biologis	341,725	282,022	Biological assets
Pajak dibayar di muka - bersih	1,456,021	1,026,064	Prepaid taxes - net
Biaya dibayar di muka dan aset lancar lainnya	2,019,939	2,319,792	Prepaid expenses and other current assets
JUMLAH ASET LANCAR	<u>21,374,654</u>	<u>19,141,108</u>	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR			NON CURRENT ASSETS
Piutang dari pihak berelasi non-usaha	480,320	1,037,712	Due from related parties
Aset pajak tangguhan - bersih	357,867	416,411	Deferred tax assets - net
Investasi dalam saham dan uang muka investasi	3,013,048	3,116,629	Investments in shares of stock and advances
Tanaman produktif			Bearer plants
Tanaman telah menghasilkan setelah dikurangi akumulasi penyusutan sebesar Rp 1.563.413 dan Rp 1.490.469 masing-masing pada tanggal 30 September 2024 dan 31 Desember 2023	1,138,554	1,089,663	Mature plantations net of accumulated depreciation of Rp 1,563,413 and Rp 1,490,469 as of September 30, 2024 and December 31, 2023, respectively
Tanaman belum menghasilkan	449,185	342,794	Immature plantations
Aset tetap			Fixed assets
setelah dikurangi akumulasi penyusutan sebesar Rp 10.236.402 dan Rp 9.544.460 masing-masing pada tanggal 30 September 2024 dan 31 Desember 2023	13,329,876	13,037,169	net of accumulated depreciation of Rp 10,236,402 and Rp 9,544,460 as of September 30, 2024 and December 31, 2023, respectively
Goodwill	22,232	22,232	Goodwill
Aset lain-lain			Other assets
Taksiran tagihan pajak	618,083	705,209	Estimated claims for tax refund
Bibitan	175,704	136,555	Nursery
Biaya tangguhan - bersih	59,334	63,164	Deferred charges - net
Lain-lain	692,217	607,717	Others
JUMLAH ASET TIDAK LANCAR	<u>20,336,420</u>	<u>20,575,255</u>	TOTAL NON CURRENT ASSETS
JUMLAH ASET	<u>41,711,074</u>	<u>39,716,363</u>	TOTAL ASSETS

	<u>30 September 2024/ September 30, 2024</u>	<u>31 Desember 2023/ December 31, 2023</u>	
LIABILITAS DAN EKUITAS			LIABILITIES AND EQUITY
LIABILITAS			LIABILITIES
LIABILITAS JANGKA PENDEK			CURRENT LIABILITIES
Utang bank jangka pendek	1,680,517	2,922,770	Short-term bank loans
Utang usaha			Trade accounts payable
Pihak berelasi	963,960	522,726	Related parties
Pihak ketiga	1,977,677	2,038,172	Third parties
Utang lain-lain			Other accounts payable
Pihak berelasi	2,630	-	Related parties
Pihak ketiga	246,413	357,930	Third parties
Uang muka pelanggan			Advances from customers
Pihak berelasi	2	2	Related parties
Pihak ketiga	352,582	271,879	Third parties
Beban akrual	617,401	383,181	Accrued expenses
Utang pajak	178,000	91,644	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			Long-term bank and other financial institution loans
jangka panjang	962,806	1,580,526	Bonds payable
Utang obligasi	2,393,118	2,042,843	Lease liabilities
Liabilitas sewa	12,263	13,709	
JUMLAH LIABILITAS JANGKA PENDEK	<u>9,387,369</u>	<u>10,225,382</u>	TOTAL CURRENT LIABILITIES
LIABILITAS JANGKA PANJANG			NON CURRENT LIABILITIES
Liabilitas pajak tangguhan - bersih	457,481	458,324	Deferred tax liabilities - net
Liabilitas imbalan pasca-kerja	488,699	423,901	Post-employment benefits liabilities
Utang kepada pihak berelasi non-usaha	40,192	53,786	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			Long-term bank and other financial institution loans
jangka panjang	8,821,972	5,439,513	Bond payables
Utang obligasi	2,697,200	4,021,714	Lease liabilities
Liabilitas sewa	12,709	21,880	
JUMLAH LIABILITAS JANGKA PANJANG	<u>12,518,253</u>	<u>10,419,118</u>	TOTAL NON CURRENT LIABILITIES
JUMLAH LIABILITAS	<u>21,905,622</u>	<u>20,644,500</u>	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	16,958,042	16,198,132	Unappropriated
Komponen ekuitas lainnya	388,668	414,488	Other components of equity
Jumlah	19,792,913	19,058,823	Total
Kepentingan Non-pengendali	<u>12,539</u>	<u>13,040</u>	Non-controlling Interests
JUMLAH EKUITAS	<u>19,805,452</u>	<u>19,071,863</u>	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS	<u>41,711,074</u>	<u>39,716,363</u>	TOTAL LIABILITIES AND EQUITY

PT SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk
DAN ENTITAS ANAK

Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian
Untuk Periode Sembilan Bulan yang Berakhir 30 September 2024 dan 2023
(Disajikan dalam Jutaan Rupiah, Kecuali Dinyatakan Lain)

PT SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk
AND ITS SUBSIDIARIES

Consolidated Statements of Profit or Loss and Other Comprehensive Income
For the Nine-Month Periods Ended September 30, 2024 and 2023
(Expressed in Millions of Rupiah, Unless Otherwise Stated)

	<u>30 September 2024/ September 30, 2024</u>	<u>30 September 2023/ September 30, 2023</u>	
PENJUALAN BERSIH	56,293,312	48,908,355	NET SALES
BEBAN POKOK PENJUALAN	<u>50,974,347</u>	<u>43,816,492</u>	COST OF GOODS SOLD
LABA KOTOR	<u>5,318,965</u>	<u>5,091,863</u>	GROSS PROFIT
BEBAN USAHA			OPERATING EXPENSES
Penjualan	3,050,603	2,905,096	Selling
Umum dan administrasi	<u>1,100,813</u>	<u>1,091,259</u>	General and administrative
Jumlah Beban Usaha	<u>4,151,416</u>	<u>3,996,355</u>	Total Operating Expenses
LABA USAHA	<u>1,167,549</u>	<u>1,095,508</u>	PROFIT FROM OPERATIONS
PENGHASILAN (BEBAN) LAIN-LAIN			OTHER INCOME (EXPENSES)
Laba (rugi) selisih kurs - bersih	349,535	(204,632)	Gain (loss) on foreign exchange - net
Pendapatan bunga	30,473	37,064	Interest income
Ekuitas pada laba bersih entitas asosiasi - bersih	18,560	36,181	Share in net earnings of associates - net
Beban bunga dan keuangan lainnya	(915,228)	(954,709)	Interest and other financial charges
Lain-lain - bersih	<u>679,107</u>	<u>644,067</u>	Miscellaneous - net
Penghasilan (Beban) Lain-lain - Bersih	<u>162,447</u>	<u>(442,029)</u>	Other Income (Expenses) - Net
LABA SEBELUM PAJAK	<u>1,329,996</u>	<u>653,479</u>	PROFIT BEFORE TAX
BEBAN PAJAK			TAX EXPENSE
Kini	(235,403)	(60,835)	Current
Tangguhan	<u>(58,816)</u>	<u>(70,668)</u>	Deferred
Jumlah Beban Pajak	<u>(294,219)</u>	<u>(131,503)</u>	Total Tax Expense
LABA BERSIH PERIODE BERJALAN	<u>1,035,777</u>	<u>521,976</u>	NET PROFIT FOR THE PERIOD
RUGI KOMPREHENSIF LAIN			OTHER COMPREHENSIVE LOSS
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	(4,299)	(36,001)	Remeasurement of post-employment benefits liabilities
Pajak sehubungan dengan pos yang tidak akan direklasifikasi ke laba rugi	946	7,920	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	<u>(25,977)</u>	<u>(18,282)</u>	Exchange differences on translation of financial statements
Rugi Komprehensif Lain - Bersih	<u>(29,330)</u>	<u>(46,363)</u>	Other Comprehensive Loss - Net
JUMLAH PENGHASILAN KOMPREHENSIF	<u>1,006,447</u>	<u>475,613</u>	TOTAL COMPREHENSIVE INCOME
Jumlah laba (rugi) bersih yang dapat diatribusikan kepada:			Total net profit (loss) attributable to:
Pemilik entitas induk	1,036,118	522,080	Owners of the parent company
Kepentingan non-pengendali	<u>(341)</u>	<u>(104)</u>	Non-controlling interests
Jumlah	<u>1,035,777</u>	<u>521,976</u>	Total
Jumlah penghasilan (rugi) komprehensif yang dapat diatribusikan kepada:			Total comprehensive income (loss) attributable to:
Pemilik entitas induk	1,006,948	475,835	Owners of the parent company
Kepentingan non-pengendali	<u>(501)</u>	<u>(222)</u>	Non-controlling interests
Jumlah	<u>1,006,447</u>	<u>475,613</u>	Total
LABA PER SAHAM DASAR (Dalam Rupiah penuh)	<u>361</u>	<u>182</u>	BASIC EARNINGS PER SHARE (In full Rupiah)

	Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk/ Equity Attributable to Owners of the Parent Company							Kepentingan Nonpengendali/ Non-controlling Interests	Jumlah Ekuitas/ Total Equity	
	Modal Saham/ Capital Stock	Tambah Modal Disetor/ Additional Paid-in Capital	Saldo Laba/Retained Earnings		Komponen Ekuitas Lainnya/ Other Components of Equity	Jumlah/ Total				
			Telah Ditetapkan Penggunaannya/ Appropriated	Belum Ditetapkan Penggunaannya/ Unappropriated						
Saldo pada tanggal 1 Januari 2023	574,439	1,756,876	114,888	16,341,045	447,374	19,234,622	13,181	19,247,803	Balance as of January 1, 2023	
Penghasilan (rugi) komprehensif:									Comprehensive income (loss):	
Laba (rugi) bersih periode berjalan	-	-	-	522,080	-	522,080	(104)	521,976	Net profit (loss) for the period	
Rugi komprehensif lain:									Other comprehensive loss:	
Pengukuran kembali liabilitas imbalan pasca-kerja - bersih	-	-	-	(28,073)	-	(28,073)	(8)	(28,081)	Remeasurement of post-employment benefits liabilities - net	
Selisih kurs atas penjabaran laporan keuangan	-	-	-	-	(18,172)	(18,172)	(110)	(18,282)	Exchange differences on translation of financial statements	
Jumlah penghasilan (rugi) komprehensif	-	-	-	494,007	(18,172)	475,835	(222)	475,613	Total comprehensive income (loss)	
Dividen	-	-	-	(1,062,712)	-	(1,062,712)	-	(1,062,712)	Dividends	
Saldo pada tanggal 30 September 2023	574,439	1,756,876	114,888	15,772,340	429,202	18,647,745	12,959	18,660,704	Balance as of September 30, 2023	
Saldo pada tanggal 1 Januari 2024	574,439	1,756,876	114,888	16,198,132	414,488	19,058,823	13,040	19,071,863	Balance as of January 1, 2024	
Penghasilan (rugi) komprehensif:									Comprehensive income (loss):	
Laba (rugi) bersih periode berjalan	-	-	-	1,036,118	-	1,036,118	(341)	1,035,777	Net profit (loss) for the period	
Rugi komprehensif lain:									Other comprehensive loss:	
Pengukuran kembali liabilitas imbalan pasca-kerja - bersih	-	-	-	(3,350)	-	(3,350)	(3)	(3,353)	Remeasurement of post-employment benefits liabilities - net	
Selisih kurs atas penjabaran laporan keuangan	-	-	-	-	(25,820)	(25,820)	(157)	(25,977)	Exchange differences on translation of financial statements	
Jumlah penghasilan (rugi) komprehensif	-	-	-	1,032,768	(25,820)	1,006,948	(501)	1,006,447	Total comprehensive income (loss)	
Dividen	-	-	-	(272,858)	-	(272,858)	-	(272,858)	Dividends	
Saldo pada tanggal 30 September 2024	574,439	1,756,876	114,888	16,958,042	388,668	19,792,913	12,539	19,805,452	Balance as of September 30, 2024	

**PT SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk
DAN ENTITAS ANAK**
Laporan Arus Kas Konsolidasian
Untuk Periode Sembilan Bulan yang Berakhir 30 September 2024 dan 2023
(Disajikan dalam Jutaan Rupiah, Kecuali Dinyatakan Lain)

**PT SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk
AND ITS SUBSIDIARIES**
Consolidated Statements of Cash Flows
For the Nine-Month Periods Ended September 30, 2024 and 2023
(Expressed in Millions of Rupiah, Unless Otherwise Stated)

	<u>30 September 2024/ September 30, 2024</u>	<u>30 September 2023/ September 30, 2023</u>	
ARUS KAS DARI AKTIVITAS OPERASI			CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan kas dari pelanggan	54,170,930	51,892,375	Cash receipts from customers
Pembayaran kas untuk pemasok	<u>(48,309,940)</u>	<u>(40,628,814)</u>	Cash paid to suppliers
Kas bersih yang diperoleh dari operasi	5,860,990	11,263,561	Net cash generated from operations
Pembayaran untuk aktivitas operasional lainnya - bersih	(6,223,057)	(6,626,551)	Payments of other operating activities - net
Penerimaan tagihan pajak	2,755,888	2,576,223	Proceeds from claims for tax refund
Pendapatan bunga	30,884	37,136	Interest received
Pembayaran bea keluar dan pungutan	(1,346,858)	(1,534,996)	Payments of export tax and levy
Pembayaran beban bunga	(875,909)	(970,317)	Payments of interest
Pembayaran pajak penghasilan badan	<u>(205,203)</u>	<u>(917,813)</u>	Payments of corporate income taxes
Kas Bersih Diperoleh dari Aktivitas Operasi	<u>(3,265)</u>	<u>3,827,243</u>	Net Cash Provided by Operating Activities
ARUS KAS DARI AKTIVITAS INVESTASI			CASH FLOWS FROM INVESTING ACTIVITIES
Perolehan tanaman produktif	(147,993)	(95,682)	Acquisition of bearer plants
Aset tetap			Fixed assets
Perolehan	(1,110,277)	(999,904)	Acquisition
Penjualan	27,730	16,046	Sales
Bibitan			Nursery
Pembelian	(117,570)	(72,274)	Purchases
Penjualan	29,348	9,346	Sales
Penambahan uang muka proyek	(147,605)	(84,208)	Additional advances for projects
Penambahan biaya persiapan lahan	(62,294)	(22,065)	Additional land preparation costs
Penambahan biaya pengembangan piranti lunak	(16,423)	(6,130)	Additional software development costs
Penambahan aset lain-lain	(944)	(330)	Additional other asset
Penambahan uang muka investasi dalam saham	-	(2,596)	Additional advances for shares of stock
Penerimaan dividen	<u>122,141</u>	<u>244,282</u>	Dividend received
Kas Bersih Digunakan untuk Aktivitas Investasi	<u>(1,423,887)</u>	<u>(1,013,515)</u>	Net Cash Used in Investing Activities
ARUS KAS DARI AKTIVITAS PENDANAAN			CASH FLOWS FROM FINANCING ACTIVITIES
Utang bank jangka pendek			Short-term bank loans
Penerimaan	6,896,653	11,980,004	Proceeds
Pembayaran	(8,129,405)	(14,050,733)	Payments
Utang bank dan lembaga keuangan lainnya			Long-term bank and other financial institution loans
jangka panjang			Proceeds
Penerimaan	4,836,000	3,069,400	Payments
Pembayaran	(1,784,165)	(1,985,498)	Payments of bonds payable
Pembayaran utang obligasi	(980,000)	(1,268,500)	Payments of dividends
Pembayaran dividen	(272,769)	(1,062,364)	Payments of lease liabilities
Pembayaran liabilitas sewa	<u>(12,729)</u>	<u>(6,262)</u>	Net Cash Provided by (Used in)
Kas Bersih Diperoleh dari (Digunakan untuk)			Financing Activities
Aktivitas Pendanaan	<u>553,585</u>	<u>(3,323,953)</u>	
PENURUNAN BERSIH KAS DAN SETARA KAS	(873,567)	(510,225)	DECREASE IN CASH AND CASH EQUIVALENTS
KAS DAN SETARA KAS AWAL PERIODE	1,641,844	2,479,597	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD
Pengaruh perubahan kurs mata uang asing	<u>(4,138)</u>	<u>(10,652)</u>	Effect of foreign exchange rate changes
KAS DAN SETARA KAS AKHIR PERIODE	<u>764,139</u>	<u>1,958,720</u>	CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD