LAMPIRAN

Lampiran 1. Populasi Penelitian

NO	KODE	NAMA PERUSAHAAN
1	WMUU	Widodo Makmur Unggas Tbk
2	TAPG	Triputra Agro Persada Tbk
3	FLMC	Falmaco Nonwoven Industri Tbk
4	OILS	Indo Oil Perkasa Tbk
5	BOBA	Formosa Ingredient Factory Tbk
6	CMRY	Cisarua Mountain Dairy Tbk
7	TAYS	Jaya Swarasa Agung Tbk
8	WMPP	Widodo Makmur Perkasa Tbk
9	IPPE	Indo Pureco Pratama Tbk
10	NASI	Wahana Inti Makmur Tbk
11	STAA	Sumber Tani Agung Resources Tbk
12	NANO	Nanotech Indonesia Global Tbk
13	TLDN	Teladan Prima Agro Tbk
14	IBOS	Indo Boga Sukses Tbk
15	ASHA	Cilacap Samudra Fishing Industry Tbk
16	TRGU	Cerestar Indonesia Tbk
17	DEWI	Dewi Shri Farmindo Tbk
18	GULA	Aman Agrindo Tbk
19	JARR	Jhonlin Agro Rava Tbk
20	AMMS	Agung Menjangan Mas Tbk
21	EURO	Estee Gold Feet Tbk
22	BUAH	Segar Kumala Indonesia Tbk
23	CRAB	Toba Surimi Industries Tbk
24	CBUT	Citra Borneo Utama Tbk
25	MKTR	Menthobi Karyatama Raya Tbk
26	SOUL	Mitra Tirta Buwana Tbk
27	BEER	Jobubu Jarum Minahasa Tbk

28	WINE	Hatten Bali Tbk
29	NAYS	Hassana Boga Sejahtera Tbk
30	NSSS	Nusantara Sawit Sejahtera Tbk
31	MAXI	Maxindo Karya Anugerah Tbk
32	GRPM	Graha Prima Mentari Tbk
33	TGUK	Platinum Wahab Nusantara Tbk
34	PTPS	Pulau Subur Tbk
35	STRK	Lovina Beach Brewery Tbk
36	UDNG	Agro Bahari Nusantara Tbk
37	AYAM	Janu Putra Sejahtera Tbk
38	ISEA	Indo American Seafoods Tbk
39	GUNA	Gunanusa Eramandiri Tbk
40	NEST	Esta Indonesia Tbk
41	MSJA	Multi Spunindo Jaya Tbk
42	FAPA	FAP Agri Tbk
43.	MAIN	Malindo Feedmill Tbk.
44.	ULTJ	Ultrajaya Milk Industry & Trad
45.	CLEO	Sariguna Primatirta Tbk
46.	FOOD	PT Garudafood Putra Putri Jaya Tbk
47.	HOKI	PT Buyung Poetra Sembada Tbk
48.	SKBM	Sekar Bumi Tbk

Lampiran 2. Tabulasi Data

Tabel *Debit Equity Ratio* (DER)

Kode	Tahun	Liabilitas	Ekuitas	DER
CLEO	2021	399.382.035.465	1.025.649.045.711	0,389
	2022	581.132.890.435	1.209.171.716.345	0,481
	2023	781.642.680.910	1.514.585.030.778	0,516
	2024	733.610.559.278	1.929.776.447.634	0,380
FABA	2021	4.748.318.317.446	3.185.826.608.815	1,490
	2022	4.724.996.943.546	3.899.011.991.141	1,212
	2023	4.570.386.466.869	4.063.648.978.866	1,125
	2024	4.963.948.948.140	3.852.735.375.236	1,288
GOOD	2021	3.724.365.876.731	3.042.236.403.412	1,224
	2022	3.975.927.432.106	3.351.444.502.184	1,186
	2023	3.518.496.516.469	3.909.211.386.219	0,900
	2024	4.425.889.971.924	4.005.836.794.768	1,105
HOKI	2021	313.387.193.288	674.176.387.075	0,465
	2022	142.744.113.133	668.859.547.083	0,213
	2023	384.617.373.377	661.573.606.369	0,581
	2024	476.342.774.032	647.728.623.626	0,735
SKBM	2021	977.942.627.046	992.485.493.010	0,985
	2022	968.233.866.594	1.073.965.710.489	0,902
	2023	772.343.255.862	1.067.279.217.885	0,724
	2024	852.908.675.358	988.478.939.748	0,863

Return On Asset (ROA)

Kode	Tahun	Laba Bersih	Total Aset	ROA
CLEO	2021	180.711.667.020	1.348.181.576.913	0,13404
	2022	195.598.848.689	1.693.523.611.414	0,11550
	2023	324.092.143.202	2.296.227.711.688	0,14114
	2024	474.019.249.853	2.663.387.006.912	0,17798
FAPA	2021	407.516.031.006	7.934.144.926.261	0,05136
	2022	749.310.939.262	8.624.008.934.687	0,08689
	2023	161.679.000.832	8.634.035.445.735	0,01873
	2024	571.454.041.781	8.816.684.323.376	0,06482
GOOD	2021	492.637.672.186	6.766.602.280.143	0,07280
	2022	521.714.035.585	7.327.371.934.290	0,07120
	2023	601.467.293.291	7.427.707.902.688	0,08098
	2024	687.194.544.484	8.431.726.766.692	0,08150
HOKI	2021	11.844.682.161	987.563.580.363	0,01199
	2022	90.572.477	811.603.660.216	0,00011
	2023	3.370.825.857	1.046.190.979.746	0,00322
	2024	6.111.741.865	1.124.071.397.658	0,00544
SKBM	2021	29.707.421.605	1.970.428.120.056	0,01508
	2022	86.635.603.936	2.042.199.577.083	0,04242
	2023	2.306.736.526	1.839.622.473.747	0,00125
	2024	83.447.047.226	1.841.387.615.106	0,04532

Ukuran Perusahaan

Kode	Tahun	Total Aset	Hasil
CLEO	2021	3.383.844.755.242	28,850
	2022	1.693.523.611.414	28,158
	2023	2.296.227.711.688	28,462
	2024	2.663.387.006.912	28,611
FAPA	2021	7.934.144.926.261	29,702
	2022	3.933.980.592.512	29,001
	2023	3.741.366.524.588	28,950
	2024	3.558.114.735.613	28,900
GOOD	2021	6.766.602.280.143	29,543
	2022	7.327.371.934.290	29,623
	2023	7.427.707.902.688	29,636
	2024	8.431.726.766.692	29,763
HOKI	2021	4.346.671.213.918	29,100
	2022	2.350.400.800.000	28,486
	2023	4.200.750.300.000	29,066
	2024	6.580.120.500.000	29,515
SKBM	2021	1.970.428.120.056	28,309
	2022	2.042.199.577.083	28,345
	2023	1.839.622.473.747	28,241
	2024	1.841.387.615.106	28,242

Price to Book Value (PBV)

Kode	Tahun	Harga Saham	Nilai Buku Per Saham	PBV
CLEO	2021	470	85,471	5,499
	2022	555	100,764	5,508
	2023	710	126,215	5,625
	2024	1.575	160,815	9,794
FAPA	2021	3.210	877,780	3,657
	2022	4.300	1074,282	4,003
	2023	5.300	1119,644	4,734
	2024	5.400	1061,532	5,087
GOOD	2021	525	82,450	6,367
	2022	525	90,830	5,780
	2023	430	105,947	4,059
	2024	412	108,565	3,795
HOKI	2021	181	69,662	2,598
	2022	103	69,113	1,490
	2023	173	68,360	2,531
	2024	113	66,930	1,688
SKBM	2021	360	573,657	0,628
	2022	378	620,752	0,609
	2023	314	616,888	0,509
	2024	454	571,341	0,795

Lampiran 3. Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	20	0,21	1,49	0,8382	0,36153
X2	20	0,00	0,18	0,0611	0,05173
X3	20	28,158	29,763	28,92515	0,554221
Y	20	0,509	9,794	3,73780	2,418232
Valid N (listwise)	20				

Lampiran 4. Hasil Uji Asumsi Klasik

1. Uji Normalitas

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	df	Sig.
X1	0,120	20	0,200*	0,962	20	0,577
X2	0,144	20	0,200*	0,925	20	0,123
X3	0,156	20	0,200*	0,910	20	0,064
Y	0,102	20	0,200*	0,934	20	0,188

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	0,145	20	0,200*	0,914	20	0,078

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

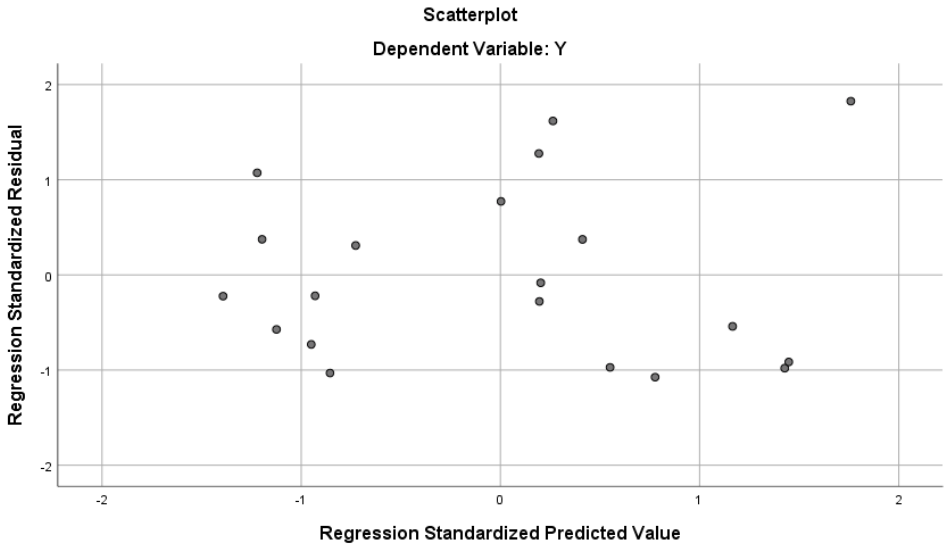
2. Uji Multikolinearitas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1	0,955	1,047
	X2	0,443	2,259
	X3	0,451	2,218

a. Dependent Variable: Y

3. Uji Heteroskedastisitas



4. Uji Autokorelasi

Model Summary[b]

Model	Durbin-Watson
1	1,725[a]

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Lampiran 5. *Hasil* Uji Regresi Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	59,212	23,354		2,535	0,022
	X1	0,366	0,832	0,055	0,441	0,665
	X2	22,820	8,538	0,488	2,673	0,017
	X3	-1,977	0,790	-0,453	-2,504	0,024

a. Dependent Variable: Y

Lampiran 6. Hasil Uji Hipotesis

1. Uji T (Hipotesis)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	59,212	23,354		2,535	0,022
	X1	0,366	0,832	0,055	0,441	0,665
	X2	22,820	8,538	0,488	2,673	0,017
	X3	-1,977	0,790	-0,453	-2,504	0,024

a. Dependent Variable: Y

2. Uji F (Simultan)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	84,862	3	28,287	17,244	0,000[b]
	Residual	26,247	16	1,640		
	Total	111,109	19			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2

Lampiran 7. Hasil Uji Koefisien Determinasi (R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,874[a]	0,764	0,719	1,280793	1,725

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Lampiran 8. Data Mentah

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

PT SARIGUNA PRIMATIRTA TBK
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2023
(DISAJIKAN DALAM RUPIAH, KECUALI DINYATAKAN LAIN)

PT SARIGUNA PRIMATIRTA TBK
AND IITS SUBSIDIARY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023
(EXPRESSED IN RUPIAH, UNLESS OTHERWISE STATED)

	Catatan/ *Notes*	31 Desember 2023/ *December 31, 2023*	31 Desember 2022*)/ *December 31, 2022*)*	1 Januari 2022/ 31 Desember 2021*) *January 1, 2022/ December 31, 2021*)*	
ASET					***ASSETS***
ASET LANCAR					***CURRENT ASSETS***
Kas dan setara kas	2f, 2g, 5	225.123.298.001	15.844.388.377	17.158.477.022	*Cash and cash equivalents*
Piutang usaha - bersih	2f, 2h, 14				*Trade receivables - net*
Pihak berelasi	2o, 6, 32	452.574.655	2.892.762.662	1.070.094.297	*Related parties*
Pihak ketiga	6	66.973.048.683	62.160.623.062	46.178.521.911	*Third parties*
Piutang lain-lain - Pihak ketiga	2f, 7	1.072.020.413	968.303.090	979.738.469	*Other receivables - Third parties*
Persediaan - bersih	2i, 8, 14	215.716.527.829	197.263.936.232	133.489.930.044	*Inventories - net*
Uang muka dan biaya dibayar di muka	2j, 9	23.666.071.350	14.465.980.557	29.612.182.380	*Advances and prepayments*
Pajak dibayar di muka	2r	-	-	565.606.858	*Prepaid taxes*
Jumlah Aset Lancar		533.003.540.931	293.595.993.980	229.054.550.981	*Total Current Assets*
ASET TIDAK LANCAR					***NON-CURRENT ASSETS***
Uang muka pembelian aset tetap	10, 33	122.202.646.506	93.206.092.567	25.441.931.503	*Advance payment for purchase of fixed assets*
Properti investasi - bersih	2k, 2m, 11	11.309.696.109	11.906.123.834	13.502.551.559	*Investment properties - net*
Taksiran klaim pajak penghasilan		1.710.722.064	1.710.722.064	-	*Estimated claims for Income tax refund*
Aset tetap - bersih	2l, 2m, 12, 14	1.610.131.574.095	1.372.642.123.456	1.145.233.605.689	*Fixed assets - net*
Aset hak-guna - bersih	2n, 2o, 13, 32	17.869.531.983	17.243.550.879	11.798.441.444	*Right-of-use assets - net*
Jumlah Aset Tidak Lancar		1.763.224.170.757	1.496.708.612.800	1.195.976.530.195	*Total Non-Current Assets*
JUMLAH ASET		**2.296.227.711.688**	**1.790.304.606.780**	**1.425.031.081.176**	***TOTAL ASSETS***

*) Disajikan kembali (Catatan 4)

*) *As restated (Note 4)*

	Catatan/ *Notes*	31 Desember 2023/ *December 31, 2023*	31 Desember 2022*)/ *December 31, 2022*)*	1 Januari 2022/ 31 Desember 2021*) *January 1, 2022/ December 31, 2021*)*	
LIABILITAS DAN EKUITAS					***LIABILITIES AND EQUITY***
LIABILITAS					***LIABILITIES***
LIABILITAS JANGKA PENDEK					***CURRENT LIABILITIES***
Utang bank jangka pendek	2f, 14	173.399.985.000	56.800.000.000	21.800.000.000	*Short-term bank loans*
Utang usaha	2f				*Trade payables*
Pihak berelasi	2o, 15, 32	41.942.065.274	24.212.256.575	19.564.866.822	*Related parties*
Pihak ketiga	15	68.975.011.583	55.960.327.127	52.623.980.488	*Third parties*
Utang pajak	2r, 16	39.069.803.503	20.788.118.580	21.434.827.126	*Taxes payable*
Biaya masih harus dibayar	2f, 17	18.360.263.926	14.680.820.624	11.732.985.192	*Accrued expenses*
Utang lain-lain - Pihak ketiga	2f, 18	10.156.951.438	10.903.357.689	7.221.703.557	*Other payables - Third parties*
Pendapatan diterima di muka	2n, 2p				*Unearned revenue*
Pihak berelasi	2o, 19, 32	1.475.472.182	1.410.056.404	1.431.109.623	*Related parties*
Pihak ketiga	19	156.925.155	899.334.172	29.855.000	*Third parties*
Utang jangka panjang yang jatuh tempo dalam waktu satu tahun	2f				*Current maturities of long-term debts*
Utang bank	14	46.646.666.672	20.833.333.333	43.674.562.219	*Bank loans*
Utang sewa pembiayaan	2n, 20	27.811.922.876	27.706.685.255	23.327.280.598	*Finance lease liabilities*
Utang pembiayaan konsumen	20	8.453.439.413	7.704.201.037	8.887.177.495	*Consumer financing payables*
Liabilitas sewa	2n, 2o, 13, 32	5.442.467.655	4.729.607.599	4.929.794.185	*Lease liabilities*
Jumlah Liabilitas Jangka Pendek		441.890.974.677	246.628.098.395	216.658.142.305	*Total Current Liabilities*
LIABILITAS JANGKA PANJANG					***NON-CURRENT LIABILITIES***
Utang jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun	2f				*Long-term debts - net of current maturities*
Utang bank	14	239.059.444.436	229.166.666.667	88.862.602.233	*Bank loans*
Utang sewa pembiayaan	2n, 20	11.920.622.867	29.979.589.333	26.315.695.061	*Finance lease liabilities*
Utang pembiayaan konsumen	20	7.832.634.520	7.306.634.915	3.150.808.970	*Consumer financing payables*
Liabilitas sewa	2n, 2o, 13, 32	3.660.319.275	4.903.197.718	1.726.099.137	*Lease liabilities*
Uang jaminan pelanggan - pihak ketiga	2f, 21	22.425.765.201	19.092.281.237	23.696.818.058	*Customers deposits - Third parties*
Liabilitas imbalan kerja karyawan	2s, 22	20.142.590.149	18.274.491.835	20.335.587.246	*Employee benefits liabilities*
Liabilitas pajak tangguhan	2r, 16	34.710.329.785	25.781.930.335	18.636.282.455	*Deferred tax liabilities*
Jumlah Liabilitas Jangka Panjang		339.751.706.233	334.504.792.040	182.723.893.160	*Total Non-Current Liabilities*
JUMLAH LIABILITAS		**781.642.680.910**	**581.132.890.435**	**399.382.035.465**	***TOTAL LIABILITIES***

*) Disajikan kembali (Catatan 4)

*) *As restated (Note 4)*

	Catatan/ *Notes*	31 Desember 2023/ *December 31, 2023*	31 Desember 2022*)/ *December 31, 2022*)*	1 Januari 2022/ 31 Desember 2021*) *January 1, 2022/ December 31, 2021*)*	
EKUITAS					***EQUITY***
Ekuitas yang dapat Diatribusikan kepada Pemilik Perusahaan					***Equity Attributable to the Owners of the Company***
Modal saham - nilai nominal Rp 20 per saham Modal dasar - 25.000.000.000 saham Modal ditempatkan dan disetor penuh - 12.000.000.000 saham	22	240.000.000.000	240.000.000.000	240.000.000.000	*Capital stock - Rp 20 par value per share Authorized - 25,000,000,000 shares Issued and fully paid - 12,000,000,000 shares*
Saham treasuri	2y, 22	(800.248.000)	(800.248.000)	(800.248.000)	*Treasury stock*
Tambahan modal disetor - bersih	1b, 2d, 2v 25	249.212.653.157	243.992.958.730	243.992.958.730	*Additional paid-in capital - net*
Saldo laba					*Retained earnings*
Telah ditentukan penggunaannya	24	7.000.000.000	6.000.000.000	5.000.000.000	*Appropriated*
Belum ditentukan penggunaannya		972.765.098.175	686.666.568.960	507.142.538.425	*Unappropriated*
Ekuitas *merging* bisnis		-	33.312.436.655	30.313.796.556	*Equity on merging business*
Sub-jumlah		1.468.177.503.332	1.209.171.716.345	1.025.649.045.711	*Sub-total*
Kepentingan Non-Pengendali	2c, 26	46.407.527.446	-	-	*Non-Controlling Interests*
JUMLAH EKUITAS		**1.514.585.030.778**	**1.209.171.716.345**	**1.025.649.045.711**	***TOTAL EQUITY***
JUMLAH LIABILITAS DAN EKUITAS		**2.296.227.711.688**	**1.790.304.606.780**	**1.425.031.081.176**	***TOTAL LIABILITIES AND EQUITY***

*) Disajikan kembali (Catatan 4)

*) *As restated (Note 4)*

	Catatan/ *Notes*	2023	2022*)	
PENJUALAN BERSIH	2o, 2p, 27, 32	2.090.115.884.030	1.674.053.536.287	***NET SALES***
BEBAN POKOK PENJUALAN	2o, 2p, 28, 32	(907.366.438.079)	(829.195.545.388)	***COST OF GOODS SOLD***
LABA BRUTO		1.182.749.445.951	844.857.990.899	***GROSS PROFIT***
Beban penjualan	2o, 2p, 29a, 32	(614.131.050.385)	(444.903.073.033)	*Selling expenses*
Beban umum dan administrasi	2o, 2p, 29b, 32	(121.997.937.990)	(97.996.633.476)	*General and administrative expenses*
Beban keuangan	2o, 2p, 30, 32	(21.324.275.500)	(18.078.284.139)	*Financing expenses*
Lain-lain - bersih	2l, 2n, 2o, 2p 12, 31, 32	(12.705.620.971)	(33.020.892.530)	*Miscellaneous - net*
LABA SEBELUM BEBAN PAJAK FINAL DAN PAJAK PENGHASILAN		412.590.561.105	250.859.107.721	***INCOME BEFORE FINAL TAX AND INCOME TAX EXPENSE***
Pajak final	2r, 16	(382.446.780)	(367.716.074)	*Final tax*
LABA SEBELUM BEBAN PAJAK PENGHASILAN		412.208.114.325	250.491.391.647	***INCOME BEFORE INCOME TAX EXPENSE***
BEBAN PAJAK PENGHASILAN	2r, 16			***INCOME TAX EXPENSE***
Pajak kini		(79.485.178.300)	(47.884.818.300)	*Current tax*
Pajak tangguhan		(8.630.792.823)	(7.140.866.671)	*Deferred tax*
Beban Pajak Penghasilan		(88.115.971.123)	(55.025.684.971)	*Income Tax Expense*
LABA TAHUN BERJALAN SETELAH EFEK PENYESUAIAN LABA ENTITAS YANG BERGABUNG		324.092.143.202	195.465.706.676	***INCOME FOR THE YEAR AFTER EFFECTS OF MERGING ENTITY'S INCOME ADJUSTMENT***
Penyesuaian laba entitas yang bergabung	2d	(18.212.181.377)	(2.998.640.099)	*Adjustment of merging entity's income*
LABA TAHUN BERJALAN SEBELUM EFEK PENYESUAIAN LABA ENTITAS YANG BERGABUNG		305.879.961.825	192.467.066.577	***INCOME FOR THE YEAR BEFORE EFFECTS OF MERGING ENTITY'S INCOME ADJUSTMENT***
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 aktuarial dari liabilitas atas imbalan kerja karyawan	2s, 22	1.352.757.396	21.732.767	*Actuarial gain on employee benefits liabilities*
Pajak penghasilan terkait	2r, 16	(297.606.627)	(4.781.209)	*Related income tax*
Laba komprehensif lain - setelah pajak		1.055.150.769	16.951.558	*Other comprehensive income - net of tax*
JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN		**306.935.112.594**	**192.484.018.135**	***TOTAL COMPREHENSIVE INCOME FOR THE YEAR***

	Catatan/ *Notes*	2023	2022*)	
LABA TAHUN BERJALAN SETELAH EFEK PENYESUAIAN LABA ENTITAS YANG BERGABUNG YANG DIATRIBUSIKAN KEPADA:				***INCOME FOR THE YEAR AFTER EFFECTS OF MERGING ENTITY'S INCOME ADJUSTMENT ATTRIBUTABLE TO:***
Pemilik Entitas Induk		323.991.439.269	195.465.706.676	*Equity Holders of the Parent Company*
Kepentingan non-pengendali		100.703.933	-	*Non-Controlling Interest*
JUMLAH		**324.092.143.202**	**195.465.706.676**	***TOTAL***
LABA TAHUN BERJALAN SEBELUM EFEK PENYESUAIAN LABA ENTITAS YANG BERGABUNG YANG DIATRIBUSIKAN KEPADA:				***INCOME FOR THE YEAR BEFORE EFFECTS OF MERGING ENTITY'S INCOME ADJUSTMENT ATTRIBUTABLE TO:***
Pemilik Entitas Induk		305.779.257.892	192.467.066.577	*Equity Holders of the Parent Company*
Kepentingan non-pengendali		100.703.933	-	*Non-Controlling Interest*
JUMLAH		**305.879.961.825**	**192.467.066.577**	***TOTAL***
JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				***TOTAL COMPREHENSIVE INCOME FOR THE YEAR ATTRIBUTABLE TO:***
Pemilik Entitas Induk		306.832.508.755	192.484.018.135	*Equity Holders of the Parent Company*
Kepentingan non-pengendali		102.603.839	-	*Non-Controlling Interest*
JUMLAH		**306.935.112.594**	**192.484.018.135**	***TOTAL***
Laba per Saham Dasar	2t, 35	25	16	*Basic Earnings per Share*

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

PT SARIGUNA PRIMATIRTA TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2024
(Disajikan dalam Rupiah,
kecuali dinyatakan lain)

PT SARIGUNA PRIMATIRTA TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
As at December 31, 2024
(Expressed in Rupiah,
unless otherwise stated)

	Catatan/ *Notes*	2024	2023	
ASET				***ASSETS***
ASET LANCAR				***CURRENT ASSETS***
Kas dan setara kas	3e, 3f, 5	48.041.777.363	225.123.298.001	*Cash and cash equivalents*
Piutang usaha	3e, 3g, 14			*Trade receivables*
Pihak berelasi	3n, 6, 32	710.364.084	452.574.655	*Related parties*
Pihak ketiga	6	95.164.302.182	66.973.048.683	*Third parties*
Piutang lain-lain - pihak ketiga	3e, 7	2.077.642.796	1.072.020.413	*Other receivables - third parties*
Persediaan	3h, 8, 14	275.449.055.907	215.716.527.829	*Inventories*
Uang muka dan biaya dibayar di muka	3i, 9	35.412.104.216	23.666.071.350	*Advances and prepayments*
Pajak dibayar di muka	3q, 16	348.013.643	-	*Prepaid tax*
Jumlah Aset Lancar		457.203.260.191	533.003.540.931	*Total Current Assets*
ASET TIDAK LANCAR				***NON-CURRENT ASSETS***
Uang muka pembelian aset tetap	10, 33	163.691.229.412	122.202.646.506	*Advances payment for purchase of property, plant and equipment*
Properti investasi	3j, 3l, 11	10.713.268.384	11.309.696.109	*Investment properties*
Aset tetap	3k, 3l, 12, 14	2.031.779.248.925	1.628.001.106.078	*Property, plant and equipment*
Taksiran klaim pajak penghasilan	3q, 16	-	1.710.722.064	*Estimated claims for Income tax refund*
Jumlah Aset Tidak Lancar		2.206.183.746.721	1.763.224.170.757	*Total Non-Current Assets*
JUMLAH ASET		**2.663.387.006.912**	**2.296.227.711.688**	***TOTAL ASSETS***

	Catatan/ *Notes*	2024	2023	
LIABILITAS DAN EKUITAS				***LIABILITIES AND EQUITY***
LIABILITAS				***LIABILITIES***
LIABILITAS JANGKA PENDEK				***CURRENT LIABILITIES***
Utang bank jangka pendek	3e, 14	100.600.000.000	173.399.985.000	*Short-term bank loans*
Utang usaha	3e			*Trade payables*
Pihak berelasi	3n, 15, 32	24.704.848.388	41.942.065.274	*Related parties*
Pihak ketiga	15	72.069.825.380	68.975.011.583	*Third parties*
Utang pajak	3q, 16	42.148.600.526	39.069.803.503	*Taxes payable*
Biaya masih harus dibayar	3e, 17	28.974.882.598	18.360.263.926	*Accrued expenses*
Utang lain-lain - Pihak ketiga	3e, 18	9.046.680.040	10.156.951.438	*Other payables - Third parties*
Pendapatan diterima di muka	3m, 3o			*Unearned revenues*
Pihak berelasi	3n, 19, 32	1.514.009.654	1.475.472.182	*Related parties*
Pihak ketiga	19	163.263.260	156.925.155	*Third parties*
Utang jangka panjang yang jatuh tempo dalam waktu satu tahun:	3e			*Current maturities of long-term debts:*
Utang bank	14	74.980.000.008	46.646.666.672	*Bank loans*
Utang pembiayaan konsumen	20	6.589.926.299	8.453.439.413	*Consumer financing payables*
Liabilitas sewa	3m, 13	19.034.426.995	33.254.390.531	*Lease liabilities*
Jumlah Liabilitas Jangka Pendek		379.826.463.148	441.890.974.677	*Total Current Liabilities*
LIABILITAS JANGKA PANJANG				***NON-CURRENT LIABILITIES***
Utang jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun:	3e			*Long-term debts - net of current maturities:*
Utang bank	14	242.412.777.760	239.059.444.436	*Bank loans*
Utang pembiayaan konsumen	20	1.242.708.221	7.832.634.520	*Consumer financing payables*
Liabilitas sewa	3m, 13	8.031.442.996	15.580.942.142	*Lease liabilities*
Uang jaminan pelanggan - pihak ketiga	3e, 21	33.935.928.346	22.425.765.201	*Customers deposits - third parties*
Liabilitas imbalan kerja karyawan	3r, 22	21.246.929.096	20.142.590.149	*Employee benefits liabilities*
Liabilitas pajak tangguhan	3q, 16	46.914.309.711	34.710.329.785	*Deferred tax liabilities*
Jumlah Liabilitas Jangka Panjang		353.784.096.130	339.751.706.233	*Total Non-Current Liabilities*
JUMLAH LIABILITAS		**733.610.559.278**	**781.642.680.910**	***TOTAL LIABILITIES***

	Catatan/ *Notes*	2024	2023	
EKUITAS				***EQUITY***
Ekuitas yang dapat Diatribusikan kepada Pemilik Perusahaan				***Equity Attributable to the Owners of the Company***
Modal saham - nilai nominal Rp 20 per saham				*Share capital - Rp 20 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	23	240.000.000.000	240.000.000.000	*Issued and fully paid - 12,000,000,000 shares*
Saham treasuri	3x, 23	(18.626.601.040)	(18.626.601.040)	*Treasury stock*
Tambahan modal disetor - neto	1b, 3d, 3u, 25	267.039.006.197	267.039.006.197	*Additional paid-in capital - net*
Saldo laba				*Retained earnings*
Telah ditentukan penggunaannya	24	8.000.000.000	7.000.000.000	*Appropriated*
Belum ditentukan penggunaannya		1.378.000.404.651	972.765.098.175	*Unappropriated*
Jumlah Ekuitas yang Dapat Diatribusikan kepada Pemilik Perusahaan		1.874.412.809.808	1.468.177.503.332	*Total Equity Attributable to Owners of the Company*
Kepentingan Non-Pengendali	3c, 26	55.363.637.826	46.407.527.446	*Non-Controlling Interests*
JUMLAH EKUITAS		**1.929.776.447.634**	**1.514.585.030.778**	***TOTAL EQUITY***
JUMLAH LIABILITAS DAN EKUITAS		**2.663.387.006.912**	**2.296.227.711.688**	***TOTAL LIABILITIES AND EQUITY***

	Catatan/ *Notes*	2024	2023	
PENJUALAN NETO	3n, 3o, 27, 32	2.696.813.747.786	2.090.115.884.030	***NET SALES***
BEBAN POKOK PENJUALAN	3n, 3o, 28, 32	(1.125.326.218.848)	(907.366.438.079)	***COST OF GOODS SOLD***
LABA BRUTO		1.571.487.528.938	1.182.749.445.951	***GROSS PROFIT***
Beban penjualan	3n, 3o, 29a	(780.552.357.723)	(614.131.050.385)	*Selling expenses*
Beban umum dan administrasi	3n, 3o, 29b	(131.083.955.525)	(121.997.937.990)	*General and administrative expenses*
Beban keuangan	3n, 3o, 30	(30.740.908.111)	(21.324.275.500)	*Financing costs*
Lain-lain - neto	3k, 3m, 3n, 3o 12, 31, 32	(23.864.361.872)	(12.705.620.971)	*Others - net*
LABA SEBELUM BEBAN PAJAK FINAL DAN PAJAK PENGHASILAN		605.245.945.707	412.590.561.105	***PROFIT BEFORE FINAL TAX AND INCOME TAX***
Pajak final	3q, 16	(406.552.869)	(382.446.780)	*Final tax expense*
LABA SEBELUM BEBAN PAJAK PENGHASILAN		604.839.392.838	412.208.114.325	***PROFIT BEFORE INCOME TAX***
BEBAN PAJAK PENGHASILAN - NETO	3q, 16	(130.820.142.985)	(88.115.971.123)	***INCOME TAX EXPENSE***
LABA TAHUN BERJALAN SETELAH EFEK PENYESUAIAN LABA ENTITAS YANG BERGABUNG		474.019.249.853	324.092.143.202	***PROFIT FOR THE YEAR AFTER EFFECTS OF MERGING ENTITY'S INCOME ADJUSTMENT***
Penyesuaian laba entitas yang bergabung	3d	-	(18.212.181.377)	*Adjustment of merging entity's income*
LABA TAHUN BERJALAN SEBELUM EFEK PENYESUAIAN LABA ENTITAS YANG BERGABUNG		474.019.249.853	305.879.961.825	***PROFIT FOR THE YEAR BEFORE EFFECTS OF MERGING ENTITY'S INCOME ADJUSTMENT***
LABA KOMPREHENSIF LAIN				***OTHER COMPREHENSIVE INCOME***
Pos-pos yang tidak akan direklasifikasikan ke laba rugi pada periode berikutnya:				***Item that will not be reclassified to profit or loss in subsequent period:***
Pengukuran kembali liabilitas imbalan kerja	3r, 22	2.011.672.286	1.352.757.396	*Remeasurement of employee benefits liabilities*
Pajak penghasilan terkait	3q, 16	(442.567.903)	(297.606.627)	*Related income tax expense*
Laba komprehensif lain - setelah pajak		1.569.104.383	1.055.150.769	*Other comprehensive income - net of tax*
JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN		**475.588.354.236**	**306.935.112.594**	***TOTAL COMPREHENSIVE INCOME FOR THE YEAR***

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

**PT SARIGUNA PRIMATIRTA TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI
DAN PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN (lanjutan)
Untuk Tahun yang Berakhir Pada Tanggal
31 Desember 2024
(Disajikan dalam Rupiah,
kecuali dinyatakan lain)**

***PT SARIGUNA PRIMATIRTA TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME (Continued)
For the Year Ended
December 31, 2024
(Expressed in Rupiah,
unless otherwise stated)***

	Catatan/ *Notes*	2024	2023	
LABA TAHUN BERJALAN SETELAH EFEK PENYESUAIAN LABA ENTITAS YANG BERGABUNG YANG DIATRIBUSIKAN KEPADA:				***PROFIT FOR THE YEAR AFTER EFFECTS OF MERGING ENTITY'S INCOME ADJUSTMENT ATTRIBUTABLE TO:***
Pemilik Perusahaan		465.157.220.395	323.991.439.269	*Owners of the Company*
Kepentingan non-pengendali	3c	8.862.029.458	100.703.933	*Non-Controlling Interest*
JUMLAH		**474.019.249.853**	**324.092.143.202**	***TOTAL***
LABA TAHUN BERJALAN SEBELUM EFEK PENYESUAIAN LABA ENTITAS YANG BERGABUNG YANG DIATRIBUSIKAN KEPADA:				***PROFIT FOR THE YEAR BEFORE EFFECTS OF MERGING ENTITY'S INCOME ADJUSTMENT ATTRIBUTABLE TO:***
Pemilik Perusahaan		465.157.220.395	305.779.257.892	*Owners of the Company*
Kepentingan non-pengendali	3c	8.862.029.458	100.703.933	*Non-Controlling Interest*
JUMLAH		**474.019.249.853**	**305.879.961.825**	***TOTAL***
JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				***TOTAL COMPREHENSIVE INCOME FOR THE YEAR ATTRIBUTABLE TO:***
Pemilik Perusahaan		466.633.243.856	306.832.508.755	*Owners of the Company*
Kepentingan non-pengendali	3c	8.955.110.380	102.603.839	*Non-Controlling Interest*
JUMLAH		**475.588.354.236**	**306.935.112.594**	***TOTAL***
Laba per Saham Dasar	3s, 35	39	25	*Basic Earnings per Share*

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

The accompanying Notes to the Consolidated Financial Statements form an integral part of these consolidated financial statements