

PT GARAM**LAPORAN POSISI KEUANGAN**

Pada Tanggal 31 Desember 2024 dan 2023

Serta 1 Januari 2023/ 31 Desember 2022

(Disajikan dalam Rupiah Penuh, Kecuali Dinyatakan Lain) (Expressed in Full of Rupiah, Unless Otherwise Stated)

PT GARAM**STATEMENTS OF FINANCIAL POSITION**

As of December 31, 2024 and 2023

And January 1, 2023/ December 31, 2022

	Catatan/ Note	2024 Rp	2023 *) Rp	2022 *) Rp	
ASET					ASSETS
ASET LANCAR					CURRENT ASSETS
Kas dan Setara Kas	4, 38, 39	62,509,041,129	34,207,071,021	79,320,943,805	Cash and Cash Equivalents
Investasi Jangka Pendek	5	10,000,000,000	--	--	Short-term Investment
Setara Kas yang Dibatasi Penggunaannya	18, 38, 39	50,000,000,000	50,672,307,951	14,561,068,988	Restricted Cash Equivalents
Piutang Usaha					Trade Receivables
Pihak Berelasi	6, 38, 39	2,109,368,387	1,525,546,695	532,746,440	Related Parties
Pihak Ketiga	6, 39	6,440,164,801	7,186,765,513	5,799,850,474	Third Parties
Piutang Lain-Lain					Other Receivables
Pihak Berelasi	7, 38, 39	6,491,497,880	--	--	Related Parties
Pihak Ketiga	7, 39	208,068,336	75,731,857	174,021,100	Third Parties
Persediaan	8	190,593,322,246	122,607,800,000	75,280,404,854	Inventories
Uang Muka Pembelian	9	1,762,737,746	119,649,679	1,053,315,855	Purchase Advances
Biaya Dibayar di Muka	10	501,313,231	687,702,083	977,070,574	Prepaid Expenses
Jumlah Aset Lancar		330,615,513,756	217,082,574,799	177,699,422,090	Total Current Assets
ASET TIDAK LANCAR					NON-CURRENT ASSETS
Properti Investasi	11	18,425,906,329	2,473,940,145	2,473,940,145	Investment Properties
Aset Tetap	12	10,913,684,815,755	443,655,294,974	456,364,690,386	Fixed Assets
Aset Takberwujud	13	1,292,508,692	1,351,324,739	1,657,780,322	Intangible Assets
Aset Hak-Guna	14	5,688,364,882	4,070,227,491	--	Right-of-Use Asset
Aset Pengampunan Pajak	15	11,893,376,562	11,987,146,819	12,080,917,076	Tax Amnesty Assets
Aset Tidak Produktif	16	1,708,184,306	1,742,451,744	1,778,360,076	Non-Productive Assets
Aset Tetap BOT	17	4,066,509,413	8,620,463,948	9,017,719,091	Fixed Assets BOT
Aset Pajak Tangguhan	37.c	71,401,220,786	80,508,409,400	87,979,108,115	Deferred Tax Assets
Setara Kas yang Dibatasi Penggunaannya	18, 38, 39	918,294	1,387,645,171	1,729,723,741	Restricted Cash Equivalents
Aset Tidak Lancar Lainnya	19	1,003,512,376	738,180,793	--	Other Non-Current Assets
Jumlah Aset Tidak Lancar		11,029,165,317,395	556,535,085,224	573,082,238,952	Total Non-Current Assets
JUMLAH ASET		11,359,780,831,151	773,617,660,023	750,781,661,042	TOTAL ASSETS

*) Penyajian Kembali Laporan Keuangan (Catatan 42)

*) Restatements of Financial Statements (Note 42)

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

The accompanying notes form an integral part of these financial statements taken as a whole

PT GARAM
LAPORAN POSISI KEUANGAN
(Lanjutan)

Pada Tanggal 31 Desember 2024 dan 2023

Serta 1 Januari 2023/ 31 Desember 2022

(Disajikan dalam Rupiah Penuh, Kecuali Dinyatakan Lain) (Expressed in Full of Rupiah, Unless Otherwise Stated)

PT GARAM
STATEMENTS OF FINANCIAL POSITION
(Continued)

As of December 31, 2024 and 2023

And January 1, 2023/ December 31, 2022

	Catatan/ Note	2024 Rp	2023 *) Rp	2022 *) Rp	
LIABILITAS DAN EKUITAS					LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK					CURRENT LIABILITIES
Utang Usaha					Trade Payables
Pihak Berelasi	20, 38, 39	9,360,876,990	8,110,498,566	2,198,659,031	Related Parties
Pihak Ketiga	20, 39	9,757,585,053	11,880,997,748	6,626,151,652	Third Parties
Utang Lain-lain					Other Payables
Pihak Berelasi	21, 38, 39	1,129,046,948	2,154,685,233	--	Related Parties
Pihak Ketiga	21, 39	8,634,003,966	5,951,386,681	134,895,877	Third Parties
Beban Akruai	23, 39	19,722,199,783	19,563,794,236	20,247,143,555	Accrued Expenses
Uang Muka Pelanggan	24	86,955,387,502	24,533,281,937	27,478,452,289	Advance Customers
Pendapatan Diterima Dimuka	25	846,833,147	567,778,963	271,916,381	Advance Revenues
Utang Pajak	37.a	1,013,757,723	2,830,342,359	2,772,073,080	Tax Liabilities
Liabilitas Jangka Panjang - Bagian Lancar:					Current Portion of Long-Term Liabilities:
Liabilitas Sewa	14	2,336,041,570	833,781,651	--	Lease Liabilities
Utang Bank	22, 38, 39	--	6,500,000,000	21,000,000,000	Bank Loans
Jumlah Liabilitas Jangka Pendek		139,755,732,682	82,926,547,374	80,729,291,865	Total Current Liabilities
LIABILITAS JANGKA PANJANG					NON-CURRENT LIABILITIES
Utang Lain-lain					Other Payables
Pihak Berelasi	21, 38, 39	--	70,227,050,545	--	Related Parties
Liabilitas Jangka Panjang Setelah					Long Term Liabilities -
Dikurangi Bagian Jangka Pendek					Net Off Current Portion
Utang Bank		--	--	6,500,000,000	Bank Loan
Utang Pemerintah Republik Indonesia		--	--	70,227,050,545	Indonesian Republik Government Loan
Liabilitas Sewa	14	3,241,089,679	2,723,044,078	--	Lease Liabilities
Liabilitas Imbalan Kerja	26	12,449,103,314	12,891,926,271	14,355,150,014	Employee Benefits
Jumlah Liabilitas Jangka Panjang		15,690,192,993	85,842,020,894	91,082,200,559	Total Non-Current Liabilities
JUMLAH LIABILITAS		155,445,925,675	168,768,568,268	171,811,492,424	TOTAL LIABILITIES
EKUITAS					EQUITY
Modal Saham	27	670,227,000,000	600,000,000,000	600,000,000,000	Share Capital
Tambahan Modal Disetor	28	12,778,266,000	12,778,266,000	12,778,266,000	Additional Paid-In Capital
Agio Saham	29	50,545	--	--	Share Premium
Cadangan Umum		292,844,066,508	292,844,066,508	292,844,066,508	General Reserve
Penghasilan Komprehensif Lain		10,487,647,756,905	(1,318,902,094)	(1,150,376,880)	Other Comprehensive Income
Saldo Defisit		(259,162,234,482)	(299,454,338,659)	(325,501,787,010)	Accumulated Deficits
JUMLAH EKUITAS		11,204,334,905,476	604,849,091,755	578,970,168,618	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		11,359,780,831,151	773,617,660,023	750,781,661,042	TOTAL LIABILITIES AND EQUITY

*) Penyajian Kembali Laporan Keuangan (Catatan 42)

*) Restatements of Financial Statements (Note 42)

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

The accompanying notes form an integral part of these financial statements taken as a whole

PT GARAM
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN

Untuk Tahun-tahun yang Berakhir

Pada Tanggal pada 31 Desember 2024 dan 2023

(Disajikan dalam Rupiah Penuh, Kecuali Dinyatakan Lain) (Expressed in Full of Rupiah, Unless Otherwise Stated)

PT GARAM
STATEMENTS OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME

For The Years Ended

December 31, 2024 and 2023

	Catatan/ Note	2024 Rp	2023 *) Rp	
Penjualan	30	224,342,419,771	243,838,713,700	Revenues
Beban Pokok Penjualan	31	(98,990,820,327)	(114,455,555,803)	Cost of Revenues
LABA KOTOR		125,351,599,444	129,383,157,897	GROSS PROFIT
Beban Penjualan	32	(17,907,344,576)	(14,164,608,805)	Selling Expenses
Beban Penyimpanan	33	(12,184,845,676)	(11,214,869,880)	Storage Expenses
Beban Umum dan Administrasi	34	(59,858,899,949)	(63,385,596,796)	General and Administrative Expenses
Pendapatan Keuangan	35	3,321,690,290	3,049,105,571	Finance Income
Beban Keuangan	35	(452,876,226)	(1,753,446,792)	Finance Expenses
Pendapatan (Beban) Lain-lain - Bersih	36	11,133,939,262	(8,348,061,375)	Other Income (Expenses) - Net
LABA SEBELUM PAJAK		49,403,262,569	33,565,679,820	INCOME BEFORE TAXES
Beban Pajak Penghasilan	37.b	(9,111,158,392)	(7,518,231,469)	Income Tax Expenses
LABA TAHUN BERJALAN		40,292,104,177	26,047,448,351	INCOME FOR THE YEAR
Penghasilan Komprehensif Lain				Other Comprehensive Income
Pos-Pos yang Tidak Akan				Items That Will Not Be Reclassified
Direklasifikasi ke Laba Rugi				To Profit or Loss
Pengukuran Kembali Atas Liabilitas				Remeasurement of Post Employee
Imbalan Pascakerja	26	(18,044,446)	(216,057,967)	Benefit Liability
Pajak Penghasilan Terkait	26	3,969,778	47,532,753	Related Income Tax
Surplus Revaluasi Aset Tetap	12	10,488,980,733,667	--	Asset Revaluation Surplus
Penghasilan Komprehensif Lain				Other Comprehensive
Tahun Berjalan Setelah Pajak		10,488,966,658,999	(168,525,214)	Income for The Years
JUMLAH LABA				TOTAL COMPREHENSIVE
KOMPREHENSIF TAHUN BERJALAN		10,529,258,763,176	25,878,923,137	INCOME FOR THE YEAR

*) Penyajian Kembali Laporan Keuangan (Catatan 42)

*) Restatements of Financial Statements (Note 42)

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

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PT GARAM
LAPORAN PERUBAHAN EKUITAS
Untuk Tahun-tahun yang Berakhir
Pada Tanggal pada 31 Desember 2024 dan 2023
(Disajikan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

PT GARAM
STATEMENTS OF CHANGES IN EQUITY
For The Years Ended
December 31, 2024 and 2023
(Expressed in Full of Rupiah, Unless Otherwise Stated)

	Catatan/ Note	Modal Saham/ Share Capital Rp	Tambahkan Modal Disetor/ Additional Paid in Capital Rp	Agio Saham/ Share Premium Rp	Penghasilan Komprehensif Lain/ Other Comprehensive Income		Cadangan Umum/ General Reverses Rp	Defisit/ Deficit Rp	Jumlah/ Total Rp	
					Pengukuran Kembali Imbalan Pasti/ Remeasurement Defined Benefit Obligation Rp	Surplus Revaluasi Aset/ Surplus Revaluation of Assets Rp				
Saldo Per 1 Januari 2023 *)	28	600,000,000,000	12,778,266,000	--	(1,150,376,880)	--	292,844,066,508	(325,501,787,010)	578,970,168,618	Balance as of January 1, 2023 *)
Penghasilan Komprehensif Lain		--	--	--	(168,525,214)	--	--	--	(168,525,214)	Other Comprehensive Income
Laba Tahun Berjalan		--	--	--	--	--	--	26,047,448,351	26,047,448,351	Profit for the Year
Saldo Per 31 Desember 2023 *)		600,000,000,000	12,778,266,000	--	(1,318,902,094)	--	292,844,066,508	(299,454,338,659)	604,849,091,755	Balance as of December 31, 2023 *)
Tambahan Modal Disetor	29	70,227,000,000	--	50,545	--	--	--	--	70,227,050,545	Additional Paid-in Capital
Penghasilan Komprehensif Lain		--	--	--	(14,074,668)	10,488,980,733,667	--	--	10,488,966,658,999	Other Comprehensive Income
Laba Tahun Berjalan		--	--	--	--	--	--	40,292,104,177	40,292,104,177	Profit for the Year
Saldo Per 31 Desember 2024		670,227,000,000	12,778,266,000	50,545	(1,332,976,762)	10,488,980,733,667	292,844,066,508	(259,162,234,482)	11,204,334,905,476	Balance as of December 31, 2024

*) Penyajian Kembali Laporan Keuangan (Catatan 42)

*) Restatements of Financial Statements (Note 42)

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

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PT GARAM
LAPORAN ARUS KAS

Untuk Tahun-tahun yang Berakhir
 Pada Tanggal pada 31 Desember 2024 dan 2023
 (Disajikan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

PT GARAM
STATEMENTS OF CASH FLOWS

For The Years Ended
 December 31, 2024 and 2023

(Expressed in Full of Rupiah, Unless Otherwise Stated)

	Catatan/ Note	2024 Rp	2023 *) Rp	
ARUS KAS DARI AKTIVITAS OPERASI				CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan dari Pelanggan	6, 24, 25	286,955,843,064	248,824,264,084	Cash Received from Customers
Pembayaran kepada Karyawan	23, 26, 32, 33, 34	(72,692,666,929)	(57,269,673,958)	Payment to Employees
Pembayaran kepada Pemasok	8, 9, 20, 21, 23, 31, 32, 33, 34	(122,987,821,873)	(143,854,889,401)	Payment to Suppliers
Pembayaran Beban Bunga dan Beban Keuangan	35	(452,876,226)	(1,647,154,966)	Payment of Interest and Finance Expenses
Pembayaran Pajak	37	(21,249,741,471)	(18,134,119,592)	Payment of Taxes
Penerimaan Bunga	35	3,321,690,290	3,049,105,571	Interest Received
Penerimaan Lain-lain		1,188,547,646	2,717,340,415	Other Received
Arus Kas Bersih Diperoleh untuk Aktivitas Operasi		74,082,974,501	33,684,872,153	Net Cash Provided by Operating Activities
ARUS KAS DARI AKTIVITAS INVESTASI				CASH FLOWS FROM INVESTING ACTIVITIES
Perolehan Aset Tetap dan Aset Takberwujud	12, 13	(22,435,983,251)	(6,856,293,309)	Acquisitions of Fixed Assets and Intangible Assets
Piutang Lain-lain - Pihak Berelasi	7	(6,491,497,880)	--	Other Receivables - Related Party
Penambahan Deposito	5	(10,000,000,000)	(50,000,000,000)	Addition of Time Deposits
Penerimaan Setara Kas yang Dibatasi Penggunaannya	18	672,307,951	--	Received from Restricted Cash Equivalents
Arus Kas Bersih Digunakan Untuk Aktivitas Investasi		(38,255,173,180)	(56,856,293,309)	Net Cash Used in Investing Activities
ARUS KAS DARI AKTIVITAS PENDANAAN				CASH FLOWS FROM FINANCING ACTIVITIES
Pembayaran Utang Bank	22	(6,500,000,000)	(21,000,000,000)	Bank Loan Payment
Pembayaran Liabilitas Sewa	14	(1,025,831,213)	(942,451,628)	Lease Liabilities Payment
Arus Kas Bersih Digunakan untuk Aktivitas Pendanaan		(7,525,831,213)	(21,942,451,628)	Net Cash Used in Financing Activities
KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS		28,301,970,108	(45,113,872,784)	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
KAS DAN SETARA KAS AWAL TAHUN		34,207,071,021	79,320,943,805	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR
KAS DAN SETARA KAS AKHIR TAHUN		62,509,041,129	34,207,071,021	CASH AND CASH EQUIVALENTS AT END OF THE YEAR

Informasi transaksi yang tidak memengaruhi arus kas disajikan di Catatan 41.

Transaction information that does not affect cash flows is disclosed in Note 41.

*) Penyajian Kembali Laporan Keuangan (Catatan 42)

*) Restatements of Financial Statements (Note 42)

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

The accompanying notes form an integral part of these financial statements taken as a whole