

## LAMPIRAN

### Lampiran 1. Perhitungan *Working Capital*

| <i>Working Capital</i> |       |                       |                          |                       |
|------------------------|-------|-----------------------|--------------------------|-----------------------|
| Kode Perusahaan        | Tahun | Current Assets (CA)   | Current Liabilities (CL) | CA-CL                 |
| DVLA                   | 2021  | Rp 1,526,661,913,000  | Rp 595,101,699,000       | Rp 931,560,214,000    |
|                        | 2022  | Rp 1,447,973,511,000  | Rp 482,343,743,000       | Rp 965,629,768,000    |
|                        | 2023  | Rp 1,440,981,383,000  | Rp 504,329,407,000       | Rp 936,651,976,000    |
|                        | 2024  | Rp 1,521,886,256,000  | Rp 565,603,830,000       | Rp 956,282,426,000    |
| KLBF                   | 2021  | Rp 15,712,209,507,638 | Rp 3,534,656,089,431     | Rp 12,177,553,418,207 |
|                        | 2022  | Rp 16,710,229,570,163 | Rp 4,431,038,459,634     | Rp 12,279,191,110,529 |
|                        | 2023  | Rp 15,917,724,100,860 | Rp 3,243,168,544,925     | Rp 12,674,555,555,935 |
|                        | 2024  | Rp 17,187,668,427,724 | Rp 4,185,749,488,069     | Rp 13,001,918,939,655 |
| MERK                   | 2021  | Rp 768,122,706,000    | Rp 282,931,352,000       | Rp 485,191,354,000    |
|                        | 2022  | Rp 795,587,313,000    | Rp 239,074,429,000       | Rp 556,512,884,000    |
|                        | 2023  | Rp 718,193,526,000    | Rp 125,031,384,000       | Rp 593,162,142,000    |
|                        | 2024  | Rp 709,599,779,000    | Rp 108,891,459,000       | Rp 600,708,320,000    |
| PYFA                   | 2021  | Rp 326,430,905,577    | Rp 251,838,113,066       | Rp 74,592,792,511     |
|                        | 2022  | Rp 540,992,487,118    | Rp 297,388,368,548       | Rp 243,604,118,570    |
|                        | 2023  | Rp 570,538,460,472    | Rp 293,714,677,536       | Rp 276,823,782,936    |
|                        | 2024  | Rp 1,537,057,159,394  | Rp 1,202,279,394,659     | Rp 334,777,764,735    |
| SCPI                   | 2021  | Rp 763,883,702,000    | Rp 204,349,763,000       | Rp 559,533,939,000    |
|                        | 2022  | Rp 1,060,069,252,000  | Rp 343,778,935,000       | Rp 716,290,317,000    |
|                        | 2023  | Rp 1,146,623,357,000  | Rp 543,197,619,000       | Rp 603,425,738,000    |
|                        | 2024  | Rp 1,331,102,728,000  | Rp 568,972,966,000       | Rp 762,129,762,000    |
| SIDO                   | 2021  | Rp 2,244,707,000,000  | Rp 543,370,000,000       | Rp 1,701,337,000,000  |
|                        | 2022  | Rp 2,194,242,000,000  | Rp 541,048,000,000       | Rp 1,653,194,000,000  |
|                        | 2023  | Rp 2,066,770,000,000  | Rp 461,979,000,000       | Rp 1,604,791,000,000  |
|                        | 2024  | Rp 2,203,551,000,000  | Rp 411,316,000,000       | Rp 1,792,235,000,000  |
| TSPC                   | 2021  | Rp 6,238,985,603,903  | Rp 1,895,260,237,723     | Rp 4,343,725,366,180  |
|                        | 2022  | Rp 7,684,414,116,558  | Rp 3,094,411,014,465     | Rp 4,590,003,102,093  |
|                        | 2023  | Rp 7,591,846,728,494  | Rp 2,817,179,527,424     | Rp 4,774,667,201,070  |
|                        | 2024  | Rp 8,789,500,465,740  | Rp 2,848,818,665,478     | Rp 5,940,681,800,262  |

**Lampiran 2. Perhitungan *Working Capital to Total Assets* (X1)**

| <i>Working Capital to Total Assets (X1)</i> |       |                             |                          |       |
|---------------------------------------------|-------|-----------------------------|--------------------------|-------|
| Kode Perusahaan                             | Tahun | <i>Working Capital (WC)</i> | <i>Total Assets (TA)</i> | WC/TA |
| <b>DVLA</b>                                 | 2021  | Rp 931,560,214,000          | Rp 2,085,904,980,000     | 0.45  |
|                                             | 2022  | Rp 965,629,768,000          | Rp 2,009,139,485,000     | 0.48  |
|                                             | 2023  | Rp 936,651,976,000          | Rp 2,042,171,821,000     | 0.46  |
|                                             | 2024  | Rp 956,282,426,000          | Rp 2,161,538,138,000     | 0.44  |
| <b>KLBF</b>                                 | 2021  | Rp 12,177,553,418,207       | Rp 25,666,635,156,271    | 0.47  |
|                                             | 2022  | Rp 12,279,191,110,529       | Rp 27,241,313,025,674    | 0.45  |
|                                             | 2023  | Rp 12,674,555,555,935       | Rp 27,057,568,182,323    | 0.47  |
|                                             | 2024  | Rp 13,001,918,939,655       | Rp 29,429,727,898,195    | 0.44  |
| <b>MERK</b>                                 | 2021  | Rp 485,191,354,000          | Rp 1,026,266,866,000     | 0.47  |
|                                             | 2022  | Rp 556,512,884,000          | Rp 1,037,647,240,000     | 0.54  |
|                                             | 2023  | Rp 593,162,142,000          | Rp 957,814,110,000       | 0.62  |
|                                             | 2024  | Rp 600,708,320,000          | Rp 956,936,728,000       | 0.63  |
| <b>PYFA</b>                                 | 2021  | Rp 74,592,792,511           | Rp 806,221,575,272       | 0.09  |
|                                             | 2022  | Rp 243,604,118,570          | Rp 1,520,568,653,644     | 0.16  |
|                                             | 2023  | Rp 276,823,782,936          | Rp 1,521,232,660,433     | 0.18  |
|                                             | 2024  | Rp 334,777,764,735          | Rp 5,811,090,528,790     | 0.06  |
| <b>SCPI</b>                                 | 2021  | Rp 559,533,939,000          | Rp 1,212,160,543,000     | 0.46  |
|                                             | 2022  | Rp 716,290,317,000          | Rp 1,361,427,269,000     | 0.53  |
|                                             | 2023  | Rp 603,425,738,000          | Rp 1,421,347,078,000     | 0.42  |
|                                             | 2024  | Rp 762,129,762,000          | Rp 1,635,971,370,000     | 0.47  |
| <b>SIDO</b>                                 | 2021  | Rp 1,701,337,000,000        | Rp 4,068,970,000,000     | 0.42  |
|                                             | 2022  | Rp 1,653,194,000,000        | Rp 4,081,442,000,000     | 0.41  |
|                                             | 2023  | Rp 1,604,791,000,000        | Rp 3,890,706,000,000     | 0.41  |
|                                             | 2024  | Rp 1,792,235,000,000        | Rp 3,939,625,000,000     | 0.45  |
| <b>TSPC</b>                                 | 2021  | Rp 4,343,725,366,180        | Rp 9,644,326,662,784     | 0.45  |
|                                             | 2022  | Rp 4,590,003,102,093        | Rp 11,328,974,079,150    | 0.41  |
|                                             | 2023  | Rp 4,774,667,201,070        | Rp 11,315,730,833,410    | 0.42  |
|                                             | 2024  | Rp 5,940,681,800,262        | Rp 12,489,189,257,954    | 0.48  |

**Lampiran 3. Perhitungan *Earning Before Interest and Taxes (EBIT)***

| <i>Earning Before Interest and Taxes (EBIT)</i> |       |                      |                    |                      |
|-------------------------------------------------|-------|----------------------|--------------------|----------------------|
| Kode Perusahaan                                 | Tahun | Laba Sebelum Pajak   | Beban Bunga        | EBIT                 |
| <b>DVLA</b>                                     | 2021  | Rp 211,793,627,000   | Rp 123,474,000     | Rp 211,917,101,000   |
|                                                 | 2022  | Rp 201,073,217,000   | Rp 171,149,000     | Rp 201,244,366,000   |
|                                                 | 2023  | Rp 191,638,258,000   | Rp 68,283,000      | Rp 191,706,541,000   |
|                                                 | 2024  | Rp 209,757,819,000   | Rp 51,360,000      | Rp 209,809,179,000   |
| <b>KLBF</b>                                     | 2021  | Rp 4,143,264,634,774 | Rp 57,384,355,149  | Rp 4,200,648,989,923 |
|                                                 | 2022  | Rp 4,458,896,905,350 | Rp 55,059,325,414  | Rp 4,513,956,230,764 |
|                                                 | 2023  | Rp 3,606,237,203,810 | Rp 95,103,843,846  | Rp 3,701,341,047,656 |
|                                                 | 2024  | Rp 4,218,874,269,523 | Rp 69,234,366,294  | Rp 4,288,108,635,817 |
| <b>MERK</b>                                     | 2021  | Rp 190,499,576,000   | Rp 2,635,771,000   | Rp 193,135,347,000   |
|                                                 | 2022  | Rp 237,778,369,000   | Rp 3,395,773,000   | Rp 241,174,142,000   |
|                                                 | 2023  | Rp 203,132,986,000   | Rp 4,041,059,000   | Rp 207,174,045,000   |
|                                                 | 2024  | Rp 195,064,747,000   | Rp 4,535,767,000   | Rp 199,600,514,000   |
| <b>PYFA</b>                                     | 2021  | Rp 8,811,330,955     | Rp 43,383,228,329  | Rp 52,194,559,284    |
|                                                 | 2022  | Rp 263,080,101,103   | Rp 87,085,850,739  | Rp 350,165,951,842   |
|                                                 | 2023  | -Rp 83,247,951,561   | Rp 86,499,404,020  | Rp 3,251,452,459     |
|                                                 | 2024  | -Rp 313,143,996,248  | Rp 225,980,431,338 | -Rp 87,163,564,910   |
| <b>SCPI</b>                                     | 2021  | Rp 166,103,849,000   | Rp 5,105,310,000   | Rp 171,209,159,000   |
|                                                 | 2022  | Rp 227,548,574,000   | Rp 1,089,010,000   | Rp 228,637,584,000   |
|                                                 | 2023  | Rp 239,395,631,000   | Rp 953,699,000     | Rp 240,349,330,000   |
|                                                 | 2024  | Rp 241,670,701,000   | Rp 599,546,000     | Rp 242,270,247,000   |
| <b>SIDO</b>                                     | 2021  | Rp 1,613,231,000,000 | Rp 862,000,000     | Rp 1,614,093,000,000 |
|                                                 | 2022  | Rp 1,419,852,000,000 | Rp 780,000,000     | Rp 1,420,632,000,000 |
|                                                 | 2023  | Rp 1,219,539,000,000 | Rp 681,000,000     | Rp 1,220,220,000,000 |
|                                                 | 2024  | Rp 1,510,133,000,000 | Rp 745,000,000     | Rp 1,510,878,000,000 |
| <b>TSPC</b>                                     | 2021  | Rp 1,098,370,417,471 | Rp 48,124,205,541  | Rp 1,146,494,623,012 |
|                                                 | 2022  | Rp 1,329,822,971,089 | Rp 64,813,557,487  | Rp 1,394,636,528,576 |
|                                                 | 2023  | Rp 1,603,164,196,972 | Rp 77,944,801,096  | Rp 1,681,108,998,068 |
|                                                 | 2024  | Rp 1,935,506,621,742 | Rp 71,642,436,977  | Rp 2,007,149,058,719 |

**Lampiran 4. Perhitungan *Earning Before Interest and Taxes to Total Assets* (X2)**

| <i>Earning Before Interest and Taxes To Total Asset (X2)</i> |       |                      |                       |         |
|--------------------------------------------------------------|-------|----------------------|-----------------------|---------|
| Kode Perusahaan                                              | Tahun | EBIT                 | Total Assets (TA)     | EBIT/TA |
| <b>DVLA</b>                                                  | 2021  | Rp 211,917,101,000   | Rp 2,085,904,980,000  | 0.10    |
|                                                              | 2022  | Rp 201,244,366,000   | Rp 2,009,139,485,000  | 0.10    |
|                                                              | 2023  | Rp 191,706,541,000   | Rp 2,042,171,821,000  | 0.09    |
|                                                              | 2024  | Rp 209,809,179,000   | Rp 2,161,538,138,000  | 0.10    |
| <b>KLBF</b>                                                  | 2021  | Rp 4,200,648,989,923 | Rp 25,666,635,156,271 | 0.16    |
|                                                              | 2022  | Rp 4,513,956,230,764 | Rp 27,241,313,025,674 | 0.17    |
|                                                              | 2023  | Rp 3,701,341,047,656 | Rp 27,057,568,182,323 | 0.14    |
|                                                              | 2024  | Rp 4,288,108,635,817 | Rp 29,429,727,898,195 | 0.15    |
| <b>MERK</b>                                                  | 2021  | Rp 193,135,347,000   | Rp 1,026,266,866,000  | 0.19    |
|                                                              | 2022  | Rp 241,174,142,000   | Rp 1,037,647,240,000  | 0.23    |
|                                                              | 2023  | Rp 207,174,045,000   | Rp 957,814,110,000    | 0.22    |
|                                                              | 2024  | Rp 199,600,514,000   | Rp 956,936,728,000    | 0.21    |
| <b>PYFA</b>                                                  | 2021  | Rp 52,194,559,284    | Rp 806,221,575,272    | 0.06    |
|                                                              | 2022  | Rp 350,165,951,842   | Rp 1,520,568,653,644  | 0.23    |
|                                                              | 2023  | Rp 3,251,452,459     | Rp 1,521,232,660,433  | 0.00    |
|                                                              | 2024  | -Rp 87,163,564,910   | Rp 5,811,090,528,790  | -0.01   |
| <b>SCPI</b>                                                  | 2021  | Rp 171,209,159,000   | Rp 1,212,160,543,000  | 0.14    |
|                                                              | 2022  | Rp 228,637,584,000   | Rp 1,361,427,269,000  | 0.17    |
|                                                              | 2023  | Rp 240,349,330,000   | Rp 1,421,347,078,000  | 0.17    |
|                                                              | 2024  | Rp 242,270,247,000   | Rp 1,635,971,370,000  | 0.15    |
| <b>SIDO</b>                                                  | 2021  | Rp 1,614,093,000,000 | Rp 4,068,970,000,000  | 0.40    |
|                                                              | 2022  | Rp 1,420,632,000,000 | Rp 4,081,442,000,000  | 0.35    |
|                                                              | 2023  | Rp 1,220,220,000,000 | Rp 3,890,706,000,000  | 0.31    |
|                                                              | 2024  | Rp 1,510,878,000,000 | Rp 3,939,625,000,000  | 0.38    |
| <b>TSPC</b>                                                  | 2021  | Rp 1,146,494,623,012 | Rp 9,644,326,662,784  | 0.12    |
|                                                              | 2022  | Rp 1,394,636,528,576 | Rp 11,328,974,079,150 | 0.12    |
|                                                              | 2023  | Rp 1,681,108,998,068 | Rp 11,315,730,833,410 | 0.15    |
|                                                              | 2024  | Rp 2,007,149,058,719 | Rp 12,489,189,257,954 | 0.16    |

**Lampiran 5. Perhitungan *Return to Total Assets* (X3)**

| Return Of Asset |       |            |                   |                       |       |
|-----------------|-------|------------|-------------------|-----------------------|-------|
| Kode Perusahaan | Tahun | Net Income |                   | Total Asset           | ROA   |
| DVLA            | 2021  | Rp         | 146,725,628,000   | Rp 2,085,904,980,000  | 0.07  |
|                 | 2022  | Rp         | 149,375,011,000   | Rp 2,009,139,485,000  | 0.07  |
|                 | 2023  | Rp         | 146,336,365,000   | Rp 2,042,171,821,000  | 0.07  |
|                 | 2024  | Rp         | 156,147,303,000   | Rp 2,161,538,138,000  | 0.07  |
| KLBF            | 2021  | Rp         | 3,232,007,683,281 | Rp 25,666,635,156,271 | 0.13  |
|                 | 2022  | Rp         | 3,450,083,412,291 | Rp 27,241,313,025,674 | 0.13  |
|                 | 2023  | Rp         | 2,778,404,819,501 | Rp 27,057,568,182,323 | 0.10  |
|                 | 2024  | Rp         | 3,246,569,754,197 | Rp 29,429,727,898,195 | 0.11  |
| MERK            | 2021  | Rp         | 131,660,834,000   | Rp 1,026,266,866,000  | 0.13  |
|                 | 2022  | Rp         | 179,837,759,000   | Rp 1,037,647,240,000  | 0.17  |
|                 | 2023  | Rp         | 178,240,003,000   | Rp 957,814,110,000    | 0.19  |
|                 | 2024  | Rp         | 153,463,416,000   | Rp 956,936,728,000    | 0.16  |
| PYFA            | 2021  | Rp         | 5,478,952,440     | Rp 806,221,575,272    | 0.01  |
|                 | 2022  | Rp         | 275,472,011,358   | Rp 1,520,568,653,644  | 0.18  |
|                 | 2023  | -Rp        | 85,226,477,250    | Rp 1,521,232,660,433  | -0.06 |
|                 | 2024  | -Rp        | 330,246,365,580   | Rp 5,811,090,528,790  | -0.06 |
| SCPI            | 2021  | Rp         | 118,691,582,000   | Rp 1,212,160,543,000  | 0.10  |
|                 | 2022  | Rp         | 174,782,102,000   | Rp 1,361,427,269,000  | 0.13  |
|                 | 2023  | Rp         | 187,701,804,000   | Rp 1,421,347,078,000  | 0.13  |
|                 | 2024  | Rp         | 186,615,628,000   | Rp 1,635,971,370,000  | 0.11  |
| SIDO            | 2021  | Rp         | 1,260,898,000,000 | Rp 4,068,970,000,000  | 0.31  |
|                 | 2022  | Rp         | 1,104,714,000,000 | Rp 4,081,442,000,000  | 0.27  |
|                 | 2023  | Rp         | 950,648,000,000   | Rp 3,890,706,000,000  | 0.24  |
|                 | 2024  | Rp         | 1,171,026,000,000 | Rp 3,939,625,000,000  | 0.30  |
| TSPC            | 2021  | Rp         | 877,817,637,643   | Rp 9,644,326,662,784  | 0.09  |
|                 | 2022  | Rp         | 1,037,527,882,044 | Rp 11,328,974,079,150 | 0.09  |
|                 | 2023  | Rp         | 1,250,247,953,060 | Rp 11,315,730,833,410 | 0.11  |
|                 | 2024  | Rp         | 1,548,405,297,394 | Rp 12,489,189,257,954 | 0.12  |



**Lampiran 6. Perhitungan *Day's Sales in Receivable Index (DSRI)***

| <i>Day's Sales in Receivable Index (DSRI)</i> |       |                      |                       |       |
|-----------------------------------------------|-------|----------------------|-----------------------|-------|
| Kode Perusahaan                               | Tahun | Piutang Usaha        | Penjualan             | DSRI  |
| <b>DVLA</b>                                   | 2020  | Rp 708,985,205,000   | Rp 1,829,699,557,000  |       |
|                                               | 2021  | Rp 468,412,673,000   | Rp 1,900,893,602,000  | 0.636 |
|                                               | 2022  | Rp 556,433,743,000   | Rp 1,917,041,442,000  | 1.178 |
|                                               | 2023  | Rp 696,169,487,000   | Rp 1,890,887,506,000  | 1.268 |
|                                               | 2024  | Rp 694,447,716,000   | Rp 2,087,601,399,000  | 0.904 |
| <b>KLBF</b>                                   | 2020  | Rp 3,477,220,762,616 | Rp 23,112,654,991,224 |       |
|                                               | 2021  | Rp 3,431,018,099,213 | Rp 26,261,194,512,313 | 0.868 |
|                                               | 2022  | Rp 4,613,623,001,325 | Rp 28,933,502,646,719 | 1.220 |
|                                               | 2023  | Rp 4,651,969,696,489 | Rp 30,449,134,077,618 | 0.958 |
|                                               | 2024  | Rp 4,864,547,870,520 | Rp 32,627,776,108,026 | 0.976 |
| <b>MERK</b>                                   | 2020  | Rp 161,827,534,000   | Rp 655,847,125,000    |       |
|                                               | 2021  | Rp 201,754,535,000   | Rp 1,064,394,815,000  | 0.768 |
|                                               | 2022  | Rp 136,565,034,000   | Rp 1,124,599,738,000  | 0.641 |
|                                               | 2023  | Rp 101,291,382,000   | Rp 961,433,965,000    | 0.868 |
|                                               | 2024  | Rp 179,735,877,000   | Rp 1,036,747,709,000  | 1.646 |
| <b>PYFA</b>                                   | 2020  | Rp 59,304,207,665    | Rp 277,398,061,739    |       |
|                                               | 2021  | Rp 94,126,483,359    | Rp 630,530,235,961    | 0.698 |
|                                               | 2022  | Rp 148,947,620,771   | Rp 715,425,027,099    | 1.395 |
|                                               | 2023  | Rp 188,691,462,237   | Rp 702,067,615,605    | 1.291 |
|                                               | 2024  | Rp 645,395,567,201   | Rp 1,920,811,832,587  | 1.250 |
| <b>SCPI</b>                                   | 2020  | Rp 451,031,412,000   | Rp 2,893,298,079,000  |       |
|                                               | 2021  | Rp 215,117,819,000   | Rp 2,159,191,248,000  | 0.639 |
|                                               | 2022  | Rp 169,430,570,000   | Rp 2,339,387,755,000  | 0.727 |
|                                               | 2023  | Rp 463,812,988,000   | Rp 2,747,529,515,000  | 2.331 |
|                                               | 2024  | Rp 329,660,441,000   | Rp 2,895,902,369,000  | 0.674 |
| <b>SIDO</b>                                   | 2020  | Rp 663,757,000,000   | Rp 3,335,411,000,000  |       |
|                                               | 2021  | Rp 664,058,000,000   | Rp 4,020,980,000,000  | 0.830 |
|                                               | 2022  | Rp 686,662,000,000   | Rp 3,865,523,000,000  | 1.076 |
|                                               | 2023  | Rp 788,722,000,000   | Rp 3,565,930,000,000  | 1.245 |
|                                               | 2024  | Rp 871,639,000,000   | Rp 3,919,084,000,000  | 1.006 |
| <b>TSPC</b>                                   | 2020  | Rp 1,258,223,041,968 | Rp 10,968,402,090,246 |       |
|                                               | 2021  | Rp 1,180,258,737,299 | Rp 11,234,443,003,639 | 0.916 |
|                                               | 2022  | Rp 1,416,694,777,698 | Rp 12,254,369,318,120 | 1.100 |
|                                               | 2023  | Rp 1,487,973,012,276 | Rp 13,119,784,555,987 | 0.981 |
|                                               | 2024  | Rp 1,502,989,446,246 | Rp 13,654,570,829,747 | 0.971 |

**Lampiran 7. Perhitungan *Gross Margin Index* (GMI)**

| Gross Margin Index (GMI) |       |                       |                       |       |
|--------------------------|-------|-----------------------|-----------------------|-------|
| Kode Perusahaan          | Tahun | Laba Kotor            | Penjualan             | GMI   |
| DVLA                     | 2020  | Rp 931,988,668,000    | Rp 1,829,699,557,000  |       |
|                          | 2021  | Rp 995,768,212,000    | Rp 1,900,893,602,000  | 0.972 |
|                          | 2022  | Rp 1,006,123,382,000  | Rp 1,917,041,442,000  | 0.998 |
|                          | 2023  | Rp 975,239,627,000    | Rp 1,890,887,506,000  | 1.018 |
|                          | 2024  | Rp 1,097,022,269,000  | Rp 2,087,601,399,000  | 0.981 |
| KLBF                     | 2020  | Rp 10,246,322,493,771 | Rp 23,112,654,991,224 |       |
|                          | 2021  | Rp 11,283,784,241,264 | Rp 26,261,194,512,313 | 1.032 |
|                          | 2022  | Rp 11,704,066,436,276 | Rp 28,933,502,646,719 | 1.062 |
|                          | 2023  | Rp 11,704,066,436,276 | Rp 30,449,134,077,618 | 1.052 |
|                          | 2024  | Rp 12,957,040,191,898 | Rp 32,627,776,108,026 | 0.968 |
| MERK                     | 2020  | Rp 294,205,967,000    | Rp 655,847,125,000    |       |
|                          | 2021  | Rp 398,683,745,000    | Rp 1,064,394,815,000  | 1.198 |
|                          | 2022  | Rp 427,591,976,000    | Rp 1,124,599,738,000  | 0.985 |
|                          | 2023  | Rp 400,472,370,000    | Rp 961,433,965,000    | 0.913 |
|                          | 2024  | Rp 402,666,486,000    | Rp 1,036,747,709,000  | 1.072 |
| PYFA                     | 2020  | Rp 163,890,332,368    | Rp 277,398,061,739    |       |
|                          | 2021  | Rp 244,580,974,995    | Rp 630,530,235,961    | 1.523 |
|                          | 2022  | Rp 250,844,626,456    | Rp 715,425,027,099    | 1.106 |
|                          | 2023  | Rp 295,315,536,640    | Rp 702,067,615,605    | 0.834 |
|                          | 2024  | Rp 536,479,542,262    | Rp 1,920,811,832,587  | 1.506 |
| SCPI                     | 2020  | Rp 429,214,917,000    | Rp 2,893,298,079,000  |       |
|                          | 2021  | Rp 212,469,747,000    | Rp 2,159,191,248,000  | 1.508 |
|                          | 2022  | Rp 261,973,047,000    | Rp 2,339,387,755,000  | 0.879 |
|                          | 2023  | Rp 297,766,344,000    | Rp 2,747,529,515,000  | 1.033 |
|                          | 2024  | Rp 300,762,822,000    | Rp 2,895,902,369,000  | 1.044 |
| SIDO                     | 2020  | Rp 1,838,783,000,000  | Rp 3,335,411,000,000  |       |
|                          | 2021  | Rp 2,286,032,000,000  | Rp 4,020,980,000,000  | 0.970 |
|                          | 2022  | Rp 2,162,613,000,000  | Rp 3,865,523,000,000  | 1.016 |
|                          | 2023  | Rp 2,018,695,000,000  | Rp 3,565,930,000,000  | 0.988 |
|                          | 2024  | Rp 2,300,989,000,000  | Rp 3,919,084,000,000  | 0.964 |
| TSPC                     | 2020  | Rp 3,912,789,079,505  | Rp 10,968,402,090,246 |       |
|                          | 2021  | Rp 4,008,293,389,897  | Rp 11,234,443,003,639 | 1.000 |
|                          | 2022  | Rp 4,164,561,467,956  | Rp 12,254,369,318,120 | 1.050 |
|                          | 2023  | Rp 4,703,284,509,212  | Rp 13,119,784,555,987 | 0.948 |
|                          | 2024  | Rp 5,177,515,424,584  | Rp 13,654,570,829,747 | 0.945 |

### Lampiran 8. Perhitungan *Asset Quality Index* (AQI)

| <i>Asset Quality Index (AQI)</i> |       |               |                    |              |                   |                       |
|----------------------------------|-------|---------------|--------------------|--------------|-------------------|-----------------------|
| Kode Perusahaan                  | Tahun | Aktiva Lancar |                    | Aktiva Tetap |                   | AQI                   |
| DVLA                             | 2020  | Rp            | 1,400,241,872,000  | Rp           | 434,473,766,000   | Rp 1,986,711,872,000  |
|                                  | 2021  | Rp            | 1,526,661,913,000  | Rp           | 400,315,822,000   | Rp 2,085,904,980,000  |
|                                  | 2022  | Rp            | 1,447,973,511,000  | Rp           | 398,577,346,000   | Rp 2,009,139,485,000  |
|                                  | 2023  | Rp            | 1,440,981,383,000  | Rp           | 434,710,407,000   | Rp 2,042,171,821,000  |
|                                  | 2024  | Rp            | 1,521,886,256,000  | Rp           | 471,885,566,000   | Rp 2,161,538,138,000  |
| KLBF                             | 2020  | Rp            | 13,075,331,880,715 | Rp           | 8,157,762,093,280 | Rp 22,564,300,317,374 |
|                                  | 2021  | Rp            | 15,712,209,507,638 | Rp           | 7,994,022,263,626 | Rp 25,666,635,156,271 |
|                                  | 2022  | Rp            | 16,710,229,570,163 | Rp           | 7,956,585,670,346 | Rp 27,241,313,025,674 |
|                                  | 2023  | Rp            | 15,917,724,100,860 | Rp           | 7,978,027,474,025 | Rp 27,057,568,182,323 |
|                                  | 2024  | Rp            | 17,187,668,427,724 | Rp           | 8,269,375,706,540 | Rp 29,429,727,898,195 |
| MERK                             | 2020  | Rp            | 678,404,760,000    | Rp           | 217,560,166,000   | Rp 929,901,046,000    |
|                                  | 2021  | Rp            | 768,122,706,000    | Rp           | 232,664,347,000   | Rp 1,026,266,866,000  |
|                                  | 2022  | Rp            | 795,587,313,000    | Rp           | 218,547,031,000   | Rp 1,037,647,240,000  |
|                                  | 2023  | Rp            | 718,193,526,000    | Rp           | 216,880,128,000   | Rp 957,814,110,000    |
|                                  | 2024  | Rp            | 709,599,779,000    | Rp           | 210,199,058,000   | Rp 956,936,728,000    |
| PYFA                             | 2020  | Rp            | 129,342,420,572    | Rp           | 84,564,914,050    | Rp 228,575,380,866    |
|                                  | 2021  | Rp            | 326,430,905,577    | Rp           | 370,454,157,198   | Rp 806,221,575,272    |
|                                  | 2022  | Rp            | 540,992,487,118    | Rp           | 833,453,284,585   | Rp 1,520,568,653,644  |
|                                  | 2023  | Rp            | 570,538,460,472    | Rp           | 800,038,412,179   | Rp 1,521,232,660,433  |
|                                  | 2024  | Rp            | 1,521,232,660,433  | Rp           | 1,521,232,660,433 | Rp 5,811,090,528,790  |
| SCPI                             | 2020  | Rp            | 1,112,991,001,000  | Rp           | 290,781,987,000   | Rp 1,598,281,523,000  |
|                                  | 2021  | Rp            | 763,883,702,000    | Rp           | 288,358,934,000   | Rp 1,212,160,543,000  |
|                                  | 2022  | Rp            | 1,060,069,252,000  | Rp           | 275,724,078,000   | Rp 1,361,427,269,000  |
|                                  | 2023  | Rp            | 1,146,623,357,000  | Rp           | 247,291,810,000   | Rp 1,421,347,078,000  |
|                                  | 2024  | Rp            | 1,331,102,728,000  | Rp           | 292,000,214,000   | Rp 1,635,971,370,000  |
| SIDO                             | 2020  | Rp            | 2,052,081,000,000  | Rp           | 1,568,264,000,000 | Rp 3,849,516,000,000  |
|                                  | 2021  | Rp            | 2,244,707,000,000  | Rp           | 1,588,101,000,000 | Rp 4,068,970,000,000  |
|                                  | 2022  | Rp            | 2,194,242,000,000  | Rp           | 1,610,837,000,000 | Rp 4,081,442,000,000  |
|                                  | 2023  | Rp            | 2,066,770,000,000  | Rp           | 1,554,538,000,000 | Rp 3,890,706,000,000  |
|                                  | 2024  | Rp            | 2,203,551,000,000  | Rp           | 1,506,481,000,000 | Rp 3,939,625,000,000  |
| TSPC                             | 2020  | Rp            | 5,941,096,184,235  | Rp           | 2,418,932,619,330 | Rp 9,104,657,533,366  |
|                                  | 2021  | Rp            | 6,238,985,603,903  | Rp           | 2,509,079,373,131 | Rp 9,644,326,662,784  |
|                                  | 2022  | Rp            | 7,684,414,116,558  | Rp           | 2,925,265,890,377 | Rp 11,328,974,079,150 |
|                                  | 2023  | Rp            | 7,591,846,728,494  | Rp           | 3,007,116,667,711 | Rp 11,315,730,833,410 |
|                                  | 2024  | Rp            | 8,789,500,465,740  | Rp           | 3,086,628,100,722 | Rp 12,489,189,257,954 |



**Lampiran 9. Perhitungan *Sales Growth Index* (SGI)**

| <i>Sales Growth Index</i> (SGI) |       |                       |       |
|---------------------------------|-------|-----------------------|-------|
| Kode Perusahaan                 | Tahun | Penjualan             | SGI   |
| <b>DVLA</b>                     | 2020  | Rp 1,829,699,557,000  |       |
|                                 | 2021  | Rp 1,900,893,602,000  | 1.039 |
|                                 | 2022  | Rp 1,917,041,442,000  | 1.008 |
|                                 | 2023  | Rp 1,890,887,506,000  | 0.986 |
|                                 | 2024  | Rp 2,087,601,399,000  | 1.104 |
| <b>KLBF</b>                     | 2020  | Rp 23,112,654,991,224 |       |
|                                 | 2021  | Rp 26,261,194,512,313 | 1.136 |
|                                 | 2022  | Rp 28,933,502,646,719 | 1.102 |
|                                 | 2023  | Rp 30,449,134,077,618 | 1.052 |
|                                 | 2024  | Rp 32,627,776,108,026 | 1.072 |
| <b>MERK</b>                     | 2020  | Rp 655,847,125,000    |       |
|                                 | 2021  | Rp 1,064,394,815,000  | 1.623 |
|                                 | 2022  | Rp 1,124,599,738,000  | 1.057 |
|                                 | 2023  | Rp 961,433,965,000    | 0.855 |
|                                 | 2024  | Rp 1,036,747,709,000  | 1.078 |
| <b>PYFA</b>                     | 2020  | Rp 277,398,061,739    |       |
|                                 | 2021  | Rp 630,530,235,961    | 2.273 |
|                                 | 2022  | Rp 715,425,027,099    | 1.135 |
|                                 | 2023  | Rp 702,067,615,605    | 0.981 |
|                                 | 2024  | Rp 1,920,811,832,587  | 2.736 |
| <b>SCPI</b>                     | 2020  | Rp 2,893,298,079,000  |       |
|                                 | 2021  | Rp 2,159,191,248,000  | 0.746 |
|                                 | 2022  | Rp 2,339,387,755,000  | 1.083 |
|                                 | 2023  | Rp 2,747,529,515,000  | 1.174 |
|                                 | 2024  | Rp 2,895,902,369,000  | 1.054 |
| <b>SIDO</b>                     | 2020  | Rp 3,335,411,000,000  |       |
|                                 | 2021  | Rp 4,020,980,000,000  | 1.206 |
|                                 | 2022  | Rp 3,865,523,000,000  | 0.961 |
|                                 | 2023  | Rp 3,565,930,000,000  | 0.922 |
|                                 | 2024  | Rp 3,919,084,000,000  | 1.099 |
| <b>TSPC</b>                     | 2020  | Rp 10,968,402,090,246 |       |
|                                 | 2021  | Rp 11,234,443,003,639 | 1.024 |
|                                 | 2022  | Rp 12,254,369,318,120 | 1.091 |
|                                 | 2023  | Rp 13,119,784,555,987 | 1.071 |
|                                 | 2024  | Rp 13,654,570,829,747 | 1.041 |

**Lampiran 10. Perhitungan *Depreciation Index* (DEPI)**

| Depreciation Index (DEPI) |       |            |                 |              |                   |
|---------------------------|-------|------------|-----------------|--------------|-------------------|
| Kode Perusahaan           | Tahun | Depresiasi |                 | Aktiva Tetap | DEPI              |
| DVLA                      | 2020  | Rp         | 28,394,701,000  | Rp           | 434,473,766,000   |
|                           | 2021  | Rp         | 28,097,467,000  | Rp           | 400,315,822,000   |
|                           | 2022  | Rp         | 27,906,824,000  | Rp           | 398,577,346,000   |
|                           | 2023  | Rp         | 30,106,678,000  | Rp           | 434,710,407,000   |
|                           | 2024  | Rp         | 31,294,779,000  | Rp           | 471,885,566,000   |
| KLBF                      | 2020  | Rp         | 332,915,397,583 | Rp           | 8,157,762,093,280 |
|                           | 2021  | Rp         | 349,753,973,261 | Rp           | 7,994,022,263,626 |
|                           | 2022  | Rp         | 355,373,312,815 | Rp           | 7,956,585,670,346 |
|                           | 2023  | Rp         | 359,985,318,616 | Rp           | 7,978,027,474,025 |
|                           | 2024  | Rp         | 371,875,464,441 | Rp           | 8,269,375,706,540 |
| MERK                      | 2020  | Rp         | 10,876,164,000  | Rp           | 217,560,166,000   |
|                           | 2021  | Rp         | 10,177,055,000  | Rp           | 232,664,347,000   |
|                           | 2022  | Rp         | 8,645,998,000   | Rp           | 218,547,031,000   |
|                           | 2023  | Rp         | 8,745,734,000   | Rp           | 216,880,128,000   |
|                           | 2024  | Rp         | 8,186,088,000   | Rp           | 210,199,058,000   |
| PYFA                      | 2020  | Rp         | 1,459,634,784   | Rp           | 84,564,914,050    |
|                           | 2021  | Rp         | 2,180,209,997   | Rp           | 370,454,157,198   |
|                           | 2022  | Rp         | 8,005,907,122   | Rp           | 833,453,284,585   |
|                           | 2023  | Rp         | 5,587,038,032   | Rp           | 800,038,412,179   |
|                           | 2024  | Rp         | 6,015,039,786   | Rp           | 1,521,232,660,433 |
| SCPI                      | 2020  | Rp         | 24,503,899,000  | Rp           | 290,781,987,000   |
|                           | 2021  | Rp         | 23,877,507,000  | Rp           | 288,358,934,000   |
|                           | 2022  | Rp         | 24,862,347,000  | Rp           | 275,724,078,000   |
|                           | 2023  | Rp         | 37,908,102,000  | Rp           | 247,291,810,000   |
|                           | 2024  | Rp         | 26,573,335,000  | Rp           | 292,000,214,000   |
| SIDO                      | 2020  | Rp         | 96,876,000,000  | Rp           | 1,568,264,000,000 |
|                           | 2021  | Rp         | 93,944,000,000  | Rp           | 1,588,101,000,000 |
|                           | 2022  | Rp         | 95,428,000,000  | Rp           | 1,610,837,000,000 |
|                           | 2023  | Rp         | 103,719,000,000 | Rp           | 1,554,538,000,000 |
|                           | 2024  | Rp         | 105,984,000,000 | Rp           | 1,506,481,000,000 |
| TSPC                      | 2020  | Rp         | 70,845,862,422  | Rp           | 2,418,932,619,330 |
|                           | 2021  | Rp         | 75,563,588,456  | Rp           | 2,509,079,373,131 |
|                           | 2022  | Rp         | 191,697,811,690 | Rp           | 2,925,265,890,377 |
|                           | 2023  | Rp         | 73,796,370,659  | Rp           | 3,007,116,667,711 |
|                           | 2024  | Rp         | 305,148,012,698 | Rp           | 3,086,628,100,722 |

**Lampiran 11. Perhitungan *Sales, General and Administrative Expense Index* (SGAI)**

| <i>Sales, General and Administrative Expense Index (SGAI)</i> |       |      |                   |                       |
|---------------------------------------------------------------|-------|------|-------------------|-----------------------|
| Kode Perusahaan                                               | Tahun | SGAI |                   | SGAI                  |
| <b>DVLA</b>                                                   | 2020  | Rp   | 727,978,554,000   | Rp 1,829,699,557,000  |
|                                                               | 2021  | Rp   | 805,788,510,000   | Rp 1,900,893,602,000  |
|                                                               | 2022  | Rp   | 830,427,194,000   | Rp 1,917,041,442,000  |
|                                                               | 2023  | Rp   | 797,516,359,000   | Rp 1,890,887,506,000  |
|                                                               | 2024  | Rp   | 899,647,466,000   | Rp 2,087,601,399,000  |
| <b>KLBF</b>                                                   | 2020  | Rp   | 6,406,021,689,697 | Rp 23,112,654,991,224 |
|                                                               | 2021  | Rp   | 6,971,651,333,503 | Rp 26,261,194,512,313 |
|                                                               | 2022  | Rp   | 7,181,297,803,434 | Rp 28,933,502,646,719 |
|                                                               | 2023  | Rp   | 2,864,702,893,928 | Rp 30,449,134,077,618 |
|                                                               | 2024  | Rp   | 8,315,848,977,679 | Rp 32,627,776,108,026 |
| <b>MERK</b>                                                   | 2020  | Rp   | 185,489,235,000   | Rp 655,847,125,000    |
|                                                               | 2021  | Rp   | 208,265,189,000   | Rp 1,064,394,815,000  |
|                                                               | 2022  | Rp   | 190,287,812,000   | Rp 1,124,599,738,000  |
|                                                               | 2023  | Rp   | 200,987,929,000   | Rp 961,433,965,000    |
|                                                               | 2024  | Rp   | 209,191,485,000   | Rp 1,036,747,709,000  |
| <b>PYFA</b>                                                   | 2020  | Rp   | 134,339,588,864   | Rp 277,398,061,739    |
|                                                               | 2021  | Rp   | 219,976,719,756   | Rp 630,530,235,961    |
|                                                               | 2022  | Rp   | 286,433,306,197   | Rp 715,425,027,099    |
|                                                               | 2023  | Rp   | 303,146,678,495   | Rp 702,067,615,605    |
|                                                               | 2024  | Rp   | 552,814,461,102   | Rp 1,920,811,832,587  |
| <b>SCPI</b>                                                   | 2020  | Rp   | 155,961,172,000   | Rp 2,893,298,079,000  |
|                                                               | 2021  | Rp   | 55,855,142,000    | Rp 2,159,191,248,000  |
|                                                               | 2022  | Rp   | 43,669,028,000    | Rp 2,339,387,755,000  |
|                                                               | 2023  | Rp   | 58,108,418,000    | Rp 2,747,529,515,000  |
|                                                               | 2024  | Rp   | 66,190,324,000    | Rp 2,895,902,369,000  |
| <b>SIDO</b>                                                   | 2020  | Rp   | 692,989,000,000   | Rp 3,335,411,000,000  |
|                                                               | 2021  | Rp   | 726,004,000,000   | Rp 4,020,980,000,000  |
|                                                               | 2022  | Rp   | 787,910,000,000   | Rp 3,865,523,000,000  |
|                                                               | 2023  | Rp   | 649,006,000,000   | Rp 3,565,930,000,000  |
|                                                               | 2024  | Rp   | 826,889,000,000   | Rp 3,919,084,000,000  |
| <b>TSPC</b>                                                   | 2020  | Rp   | 2,798,938,147,140 | Rp 10,968,402,090,246 |
|                                                               | 2021  | Rp   | 2,921,770,858,561 | Rp 11,234,443,003,639 |
|                                                               | 2022  | Rp   | 3,486,677,755,629 | Rp 12,254,369,318,120 |
|                                                               | 2023  | Rp   | 3,450,447,119,227 | Rp 13,119,784,555,987 |
|                                                               | 2024  | Rp   | 3,479,470,910,763 | Rp 13,654,570,829,747 |

### Lampiran 12. Perhitungan *Leverage Index* (LVGI)

| <i>Leverage Index (LVGI)</i> |       |                      |                       |       |
|------------------------------|-------|----------------------|-----------------------|-------|
| Kode Perusahaan              | Tahun | Total Kewajiban      | Total Aktiva          | LVGI  |
| <b>DVLA</b>                  | 2020  | Rp 660,424,729,000   | Rp 1,986,711,872,000  |       |
|                              | 2021  | Rp 705,106,719,000   | Rp 2,085,904,980,000  | 1.017 |
|                              | 2022  | Rp 605,518,904,000   | Rp 2,009,139,485,000  | 0.892 |
|                              | 2023  | Rp 637,739,728,000   | Rp 2,042,171,821,000  | 1.036 |
|                              | 2024  | Rp 712,565,630,000   | Rp 2,161,538,138,000  | 1.056 |
| <b>KLBF</b>                  | 2020  | Rp 4,288,218,173,294 | Rp 22,564,300,317,374 |       |
|                              | 2021  | Rp 4,400,757,363,148 | Rp 25,666,635,156,271 | 0.902 |
|                              | 2022  | Rp 5,143,984,823,285 | Rp 27,241,313,025,674 | 1.101 |
|                              | 2023  | Rp 5,143,984,823,285 | Rp 27,057,568,182,323 | 1.007 |
|                              | 2024  | Rp 4,839,294,087,709 | Rp 29,429,727,898,195 | 0.865 |
| <b>MERK</b>                  | 2020  | Rp 317,218,021,000   | Rp 929,901,046,000    |       |
|                              | 2021  | Rp 342,223,078,000   | Rp 1,026,266,866,000  | 0.978 |
|                              | 2022  | Rp 280,405,591,000   | Rp 1,037,647,240,000  | 0.810 |
|                              | 2023  | Rp 161,935,317,000   | Rp 957,814,110,000    | 0.626 |
|                              | 2024  | Rp 149,663,172,000   | Rp 956,936,728,000    | 0.925 |
| <b>PYFA</b>                  | 2020  | Rp 70,943,630,711    | Rp 228,575,380,866    |       |
|                              | 2021  | Rp 639,121,007,816   | Rp 806,221,575,272    | 2.554 |
|                              | 2022  | Rp 1,078,211,166,403 | Rp 1,520,568,653,644  | 0.894 |
|                              | 2023  | Rp 1,164,172,956,454 | Rp 1,521,232,660,433  | 1.079 |
|                              | 2024  | Rp 4,771,544,419,392 | Rp 5,811,090,528,790  | 1.073 |
| <b>SCPI</b>                  | 2020  | Rp 766,072,367,000   | Rp 1,598,281,523,000  |       |
|                              | 2021  | Rp 239,608,077,000   | Rp 1,212,160,543,000  | 0.412 |
|                              | 2022  | Rp 376,089,869,000   | Rp 1,361,427,269,000  | 1.398 |
|                              | 2023  | Rp 580,899,474,000   | Rp 1,421,347,078,000  | 1.479 |
|                              | 2024  | Rp 602,967,144,000   | Rp 1,635,971,370,000  | 0.902 |
| <b>SIDO</b>                  | 2020  | Rp 627,776,000,000   | Rp 3,849,516,000,000  |       |
|                              | 2021  | Rp 597,785,000,000   | Rp 4,068,970,000,000  | 0.901 |
|                              | 2022  | Rp 575,967,000,000   | Rp 4,081,442,000,000  | 0.961 |
|                              | 2023  | Rp 504,765,000,000   | Rp 3,890,706,000,000  | 0.919 |
|                              | 2024  | Rp 451,781,000,000   | Rp 3,939,625,000,000  | 0.884 |
| <b>TSPC</b>                  | 2020  | Rp 2,727,421,825,611 | Rp 9,104,657,533,366  |       |
|                              | 2021  | Rp 2,769,022,665,619 | Rp 9,644,326,662,784  | 0.958 |
|                              | 2022  | Rp 3,778,216,973,720 | Rp 11,328,974,079,150 | 1.162 |
|                              | 2023  | Rp 3,250,094,041,108 | Rp 11,315,730,833,410 | 0.861 |
|                              | 2024  | Rp 3,338,362,695,157 | Rp 12,489,189,257,954 | 0.931 |



**Lampiran 13. Perhitungan *Total Accruals to Total Assets (TATA)***

| <i>Total Accruals to Total Assets (TATA)</i> |       |            |                   |                            |                   |                              |
|----------------------------------------------|-------|------------|-------------------|----------------------------|-------------------|------------------------------|
| Kode Perusahaan                              | Tahun | Laba Usaha |                   | Arus Kas Aktivitas Operasi |                   | TATA                         |
| DVLA                                         | 2021  | Rp         | 208,602,035,000   | Rp                         | 435,333,430,000   | Rp 2,085,904,980,000 -0.109  |
|                                              | 2022  | Rp         | 198,347,376,000   | -Rp                        | 16,060,100,000    | Rp 2,009,139,485,000 0.107   |
|                                              | 2023  | Rp         | 190,050,011,000   | Rp                         | 109,185,785,000   | Rp 2,042,171,821,000 0.040   |
|                                              | 2024  | Rp         | 206,402,453,000   | Rp                         | 331,762,800,000   | Rp 2,161,538,138,000 -0.058  |
| KLBF                                         | 2021  | Rp         | 4,143,264,634,774 | Rp                         | 2,825,946,276,086 | Rp 25,666,635,156,271 0.051  |
|                                              | 2022  | Rp         | 4,458,896,905,350 | Rp                         | 1,271,888,674,258 | Rp 27,241,313,025,674 0.117  |
|                                              | 2023  | Rp         | 3,606,237,203,810 | Rp                         | 2,907,475,171,010 | Rp 27,057,568,182,323 0.026  |
|                                              | 2024  | Rp         | 4,218,874,269,523 | Rp                         | 4,785,179,041,408 | Rp 29,429,727,898,195 -0.019 |
| MERK                                         | 2021  | Rp         | 191,526,449,000   | Rp                         | 169,814,591,000   | Rp 1,026,266,866,000 0.021   |
|                                              | 2022  | Rp         | 239,074,089,000   | Rp                         | 183,977,830,000   | Rp 1,037,647,240,000 0.053   |
|                                              | 2023  | Rp         | 199,729,514,000   | Rp                         | 203,874,886,000   | Rp 957,814,110,000 -0.004    |
|                                              | 2024  | Rp         | 192,964,163,000   | Rp                         | 55,711,527,000    | Rp 956,936,728,000 0.143     |
| PYFA                                         | 2021  | Rp         | 51,895,392,091    | Rp                         | 39,586,425,851    | Rp 806,221,575,272 0.015     |
|                                              | 2022  | Rp         | 345,856,748,383   | Rp                         | 5,483,384,797     | Rp 1,520,568,653,644 0.224   |
|                                              | 2023  | Rp         | 1,879,491,149     | -Rp                        | 103,982,859,768   | Rp 1,521,232,660,433 0.070   |
|                                              | 2024  | -Rp        | 106,879,064,802   | -Rp                        | 141,041,644,825   | Rp 5,811,090,528,790 0.006   |
| SCPI                                         | 2021  | Rp         | 166,103,849,000   | Rp                         | 461,426,081,000   | Rp 1,212,160,543,000 -0.244  |
|                                              | 2022  | Rp         | 227,548,574,000   | Rp                         | 188,341,075,000   | Rp 1,361,427,269,000 0.029   |
|                                              | 2023  | Rp         | 239,395,631,000   | Rp                         | 313,682,152,000   | Rp 1,421,347,078,000 -0.052  |
|                                              | 2024  | Rp         | 241,670,701,000   | Rp                         | 49,835,382,000    | Rp 1,635,971,370,000 0.117   |
| SIDO                                         | 2021  | Rp         | 1,576,692,000,000 | Rp                         | 1,199,317,000,000 | Rp 4,068,970,000,000 0.093   |
|                                              | 2022  | Rp         | 1,393,066,000,000 | Rp                         | 1,107,137,000,000 | Rp 4,081,442,000,000 0.070   |
|                                              | 2023  | Rp         | 1,190,871,000,000 | Rp                         | 1,055,394,000,000 | Rp 3,890,706,000,000 0.035   |
|                                              | 2024  | Rp         | 1,471,483,000,000 | Rp                         | 1,150,929,000,000 | Rp 3,939,625,000,000 0.081   |
| TSPC                                         | 2021  | Rp         | 1,104,346,538,604 | Rp                         | 689,652,508,330   | Rp 9,644,326,662,784 0.043   |
|                                              | 2022  | Rp         | 728,658,047,174   | Rp                         | 485,838,424,444   | Rp 11,328,974,079,150 0.021  |
|                                              | 2023  | Rp         | 1,079,831,152,322 | Rp                         | 1,199,458,669,278 | Rp 11,315,730,833,410 -0.011 |
|                                              | 2024  | Rp         | 1,808,850,676,042 | Rp                         | 1,714,658,232,893 | Rp 12,489,189,257,954 0.008  |



## Lampiran 14. Laporan Posisi Keuangan PT Pyridam Farma Tbk Tahun 2024

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

**PT PYRIDAM FARMA TBK  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI  
KEUANGAN KONSOLIDASIAN  
Tanggal 31 Desember 2024  
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA TBK  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION  
As of December 31, 2024  
(Expressed in Rupiah, Unless Otherwise Stated)**

|                                    |                   |                                        | 31 Desember 2023/<br>December 31, 2023                                                         | 1 Januari 2023/<br>31 Desember 2022/<br>January 1, 2023/<br>December 31, 2022 |                                 |
|------------------------------------|-------------------|----------------------------------------|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|---------------------------------|
|                                    | Catatan/<br>Notes | 31 Desember 2024/<br>December 31, 2024 | Disajikan kembali dan direklasifikasi,<br>Catatan 37/<br>As restated and reclassified, Note 37 |                                                                               |                                 |
| <b>ASET</b>                        |                   |                                        |                                                                                                |                                                                               | <b>ASSETS</b>                   |
| <b>ASET LANCAR</b>                 |                   |                                        |                                                                                                |                                                                               | <b>CURRENT ASSETS</b>           |
| Kas dan setara kas                 | 4,31,32           | 351.857.263.467                        | 89.969.783.339                                                                                 | 136.579.597.461                                                               | Cash and cash equivalents       |
| Piutang usaha -                    |                   |                                        |                                                                                                |                                                                               | Trade receivables -             |
| pihak ketiga - neto                | 5,32              | 645.395.567.201                        | 194.728.232.780                                                                                | 151.419.463.607                                                               | third parties - net             |
| Piutang lain-lain -                |                   |                                        |                                                                                                |                                                                               | Other receivables -             |
| pihak ketiga - neto                | 6,32              | 7.563.208.371                          | 9.771.710.230                                                                                  | 2.807.430.175                                                                 | third parties - net             |
| Persediaan - neto                  | 7                 | 457.172.558.677                        | 225.484.173.354                                                                                | 210.193.784.025                                                               | Inventories - net               |
| Uang muka                          | 9                 | 46.504.933.073                         | 44.034.539.018                                                                                 | 32.957.825.120                                                                | Advances                        |
| Biaya dibayar di muka              | 10                | 17.610.378.004                         | 6.146.515.543                                                                                  | 9.506.229.566                                                                 | Prepaid expenses                |
| Pajak dibayar dimuka               | 29                | 9.311.536.403                          | 4.389.702.272                                                                                  | -                                                                             | Prepaid taxes                   |
| Aset keuangan lancar lainnya       |                   | 1.641.714.198                          | -                                                                                              | -                                                                             | Other current financial assets  |
| <b>TOTAL ASET LANCAR</b>           |                   | <b>1.537.057.159.394</b>               | <b>574.524.656.536</b>                                                                         | <b>543.464.329.954</b>                                                        | <b>TOTAL CURRENT ASSETS</b>     |
| <b>ASET TIDAK LANCAR</b>           |                   |                                        |                                                                                                |                                                                               | <b>NON-CURRENT ASSETS</b>       |
| Investasi saham                    | 8,32              | 77.003.875.760                         | 100.081.597.522                                                                                | 100.593.953.764                                                               | Investment in shares            |
| Aset pajak tangguhan - neto        | 29                | 49.487.799.870                         | 17.365.344.800                                                                                 | 16.761.385.138                                                                | Deferred tax assets - net       |
| Aset tetap - neto                  | 11                | 1.126.861.294.779                      | 757.591.479.971                                                                                | 791.006.352.377                                                               | Fixed assets - net              |
| Aset hak-guna - neto               | 13                | 403.642.929.886                        | 10.208.085.093                                                                                 | 13.241.150.824                                                                | Right-of-use assets - net       |
| Aset takberwujud - neto            | 12                | 2.588.408.386.161                      | 61.558.228.408                                                                                 | 53.617.143.876                                                                | Intangible assets - net         |
| Taksiran tagihan pajak penghasilan | 29                | 24.964.993.940                         | 2.050.574.479                                                                                  | -                                                                             | Estimated claims for tax refund |
| Aset tidak lancar lainnya          |                   | 3.664.089.000                          | 3.889.464.167                                                                                  | 4.356.180.547                                                                 | Other non-current assets        |
| <b>TOTAL ASET TIDAK LANCAR</b>     |                   | <b>4.274.033.369.396</b>               | <b>952.744.774.440</b>                                                                         | <b>979.576.166.526</b>                                                        | <b>TOTAL NON-CURRENT ASSETS</b> |
| <b>TOTAL ASET</b>                  |                   | <b>5.811.090.528.790</b>               | <b>1.527.269.430.976</b>                                                                       | <b>1.523.040.496.480</b>                                                      | <b>TOTAL ASSETS</b>             |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian ini.

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 PYRIDAM FARMA Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN (lanjutan)  
Tanggal 31 Desember 2024  
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (continued)  
As of December 31, 2024  
(Expressed in Rupiah, Unless Otherwise Stated)**

|                                                                                               |                   |                                        | 31 Desember 2023/<br>December 31, 2023                                                         | 1 Januari 2023/<br>31 Desember 2022/<br>January 1, 2023/<br>December 31, 2022 |                                              |
|-----------------------------------------------------------------------------------------------|-------------------|----------------------------------------|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------|
|                                                                                               | Catatan/<br>Notes | 31 Desember 2024/<br>December 31, 2024 | Disajikan kembali dan direklasifikasi,<br>Catatan 37/<br>As restated and reclassified, Note 37 |                                                                               |                                              |
| <b>LIABILITAS DAN EKUITAS</b>                                                                 |                   |                                        |                                                                                                |                                                                               | <b>LIABILITIES AND EQUITY</b>                |
| <b>LIABILITAS</b>                                                                             |                   |                                        |                                                                                                |                                                                               | <b>LIABILITIES</b>                           |
| <b>LIABILITAS JANGKA PENDEK</b>                                                               |                   |                                        |                                                                                                |                                                                               | <b>CURRENT LIABILITIES</b>                   |
| Utang bank jangka pendek                                                                      | 14,31             | 209.231.706.661                        | 131.212.643.067                                                                                | 137.429.090.053                                                               | Short-term bank loans                        |
| Utang usaha - pihak ketiga                                                                    | 15,31,32          | 239.664.706.352                        | 62.845.539.361                                                                                 | 68.693.525.517                                                                | Trade payables - third parties               |
| Utang lain-lain - pihak ketiga                                                                | 16,31             | 50.686.566.787                         | 27.822.124.942                                                                                 | 17.301.846.328                                                                | Other payables - third parties               |
| Utang pajak                                                                                   | 29                | 34.173.961.379                         | 3.286.956.870                                                                                  | 3.614.114.194                                                                 | Taxes payable                                |
| Beban akrual                                                                                  | 17,31             | 82.109.953.670                         | 39.541.845.023                                                                                 | 38.513.528.614                                                                | Accrued expenses                             |
| Liabilitas imbalan kerja jangka pendek                                                        | 20                | 122.773.674.001                        | 14.820.975.780                                                                                 | 11.930.388.689                                                                | Short-term employee benefits liabilities     |
| Utang jangka panjang yang akan jatuh tempo dalam waktu satu tahun:                            |                   |                                        |                                                                                                |                                                                               | Current maturities of long-term debts:       |
| Utang obligasi - neto                                                                         | 19,31,32          | 398.875.000.000                        | -                                                                                              | -                                                                             | Bonds payable - net                          |
| Liabilitas sewa                                                                               | 13,31             | 49.020.605.809                         | 5.948.920.179                                                                                  | 5.675.725.146                                                                 | Lease liabilities                            |
| Utang bank jangka panjang                                                                     | 18                | 15.743.220.000                         | 14.272.442.857                                                                                 | 16.701.992.844                                                                | Long-term bank loans                         |
| <b>TOTAL LIABILITAS JANGKA PENDEK</b>                                                         |                   | <b>1.202.279.394.659</b>               | <b>299.751.448.079</b>                                                                         | <b>299.860.211.385</b>                                                        | <b>TOTAL CURRENT LIABILITIES</b>             |
| <b>LIABILITAS JANGKA PANJANG</b>                                                              |                   |                                        |                                                                                                |                                                                               | <b>NON-CURRENT LIABILITIES</b>               |
| Utang jangka panjang - setelah dikurangi bagian yang akan jatuh tempo dalam waktu satu tahun: |                   |                                        |                                                                                                |                                                                               | Long-term debts - net of current maturities: |
| Utang bank jangka panjang                                                                     | 18,31,32          | 2.023.743.073.022                      | 34.933.348.259                                                                                 | 46.273.499.452                                                                | Long-term bank loans                         |
| Utang obligasi - neto                                                                         | 19,31             | 797.533.333.330                        | 795.475.000.000                                                                                | 695.750.400.000                                                               | Bonds payable - net                          |
| Liabilitas sewa                                                                               | 13,31,32,36       | 372.830.286.473                        | 5.148.928.556                                                                                  | 8.207.320.115                                                                 | Lease liabilities                            |
| Liabilitas imbalan kerja jangka panjang                                                       | 20                | 50.532.788.262                         | 34.901.002.103                                                                                 | 30.591.578.288                                                                | Long-term employee benefits liabilities      |
| Liabilitas pajak tangguhan - neto                                                             | 29                | 324.625.543.646                        | -                                                                                              | -                                                                             | Deferred tax liabilities - net               |
| <b>TOTAL LIABILITAS JANGKA PANJANG</b>                                                        |                   | <b>3.569.265.024.733</b>               | <b>870.458.278.918</b>                                                                         | <b>780.822.797.855</b>                                                        | <b>TOTAL NON-CURRENT LIABILITIES</b>         |
| <b>TOTAL LIABILITAS</b>                                                                       |                   | <b>4.771.544.419.392</b>               | <b>1.170.209.726.997</b>                                                                       | <b>1.080.683.009.240</b>                                                      | <b>TOTAL LIABILITIES</b>                     |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian ini.

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 PYRIDAM FARMA Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN (lanjutan)  
Tanggal 31 Desember 2024  
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
FINANCIAL POSITION (continued)  
As of December 31, 2024  
(Expressed in Rupiah, Unless Otherwise Stated)**

|                                                                              |                   | 31 Desember 2023/<br>December 31, 2023 | 1 Januari 2023/<br>31 Desember 2022/<br>January 1, 2023/<br>December 31, 2022                  |                                                                    |
|------------------------------------------------------------------------------|-------------------|----------------------------------------|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
|                                                                              | Catatan/<br>Notes | 31 Desember 2024/<br>December 31, 2024 | Disajikan kembali dan direklasifikasi,<br>Catatan 37/<br>As restated and reclassified, Note 37 |                                                                    |
| <b>EKUITAS</b>                                                               |                   |                                        |                                                                                                | <b>EQUITY</b>                                                      |
| <b>EKUITAS YANG DAPAT<br/>DIATRIBUSIKAN KEPADA<br/>PEMILIK ENTITAS INDUK</b> |                   |                                        |                                                                                                | <b>EQUITY ATTRIBUTABLE TO<br/>OWNERS OF THE<br/>PARENT COMPANY</b> |
| Modal saham - nilai nominal                                                  |                   |                                        |                                                                                                | Share capital - par value                                          |
| Rp100 per saham                                                              |                   |                                        |                                                                                                | Rp100 per share                                                    |
| Modal dasar - 38.000.000.000                                                 |                   |                                        |                                                                                                | Authorized -                                                       |
| saham pada tanggal                                                           |                   |                                        |                                                                                                | 38,000,000,000 shares                                              |
| 31 Desember 2024 dan                                                         |                   |                                        |                                                                                                | as of December 31, 2024                                            |
| 1.600.000.000 saham pada                                                     |                   |                                        |                                                                                                | and 1,600,000,000 shares                                           |
| tanggal 31 Desember 2023                                                     |                   |                                        |                                                                                                | as of December 31, 2023                                            |
| dan 1 Januari 2023/<br>31 Desember 2022                                      |                   |                                        |                                                                                                | and January 1, 2023/<br>December 31, 2022                          |
| Modal ditempatkan dan                                                        |                   |                                        |                                                                                                | Issued and fully paid -                                            |
| disetor penuh -                                                              |                   |                                        |                                                                                                | 11,236,680,000 shares                                              |
| 11.236.680.000 saham                                                         |                   |                                        |                                                                                                | as of December 31, 2024                                            |
| pada 31 Desember 2024                                                        |                   |                                        |                                                                                                | 535,080,000 shares as of                                           |
| dan 535.080.000 saham                                                        |                   |                                        |                                                                                                | December 31, 2023                                                  |
| pada 31 Desember 2023                                                        |                   |                                        |                                                                                                | and January 1, 2023/<br>December 31, 2022                          |
| dan 1 Januari 2023/<br>31 Desember 2022                                      |                   |                                        |                                                                                                | Additional paid-in capital                                         |
| Tambahan modal disetor                                                       | 21                | 1.123.668.000.000                      | 53.508.000.000                                                                                 | 53.508.000.000                                                     |
| Ekuitas lainnya                                                              | 22                | 2.065.078.501                          | 2.065.078.501                                                                                  | 2.065.078.501                                                      |
| Penghasilan (rugi) komprehensif lain                                         | 21                | 1.504.800                              | -                                                                                              | -                                                                  |
| Saldo laba (defisit)                                                         |                   | (43.396.085.243)                       | 13.813.391.219                                                                                 | 13.884.772.987                                                     |
| Telah ditentukan penggunaannya                                               |                   | 2.000.000.000                          | 2.000.000.000                                                                                  | 2.000.000.000                                                      |
| Belum ditentukan penggunaannya                                               |                   | (44.799.191.229)                       | 285.447.450.375                                                                                | 370.668.425.295                                                    |
| <b>TOTAL</b>                                                                 |                   | <b>1.039.539.306.829</b>               | <b>356.833.920.095</b>                                                                         | <b>442.126.276.783</b>                                             |
| <b>KEPENTINGAN<br/>NONPENGENDALI</b>                                         |                   | <b>6.802.569</b>                       | <b>225.783.884</b>                                                                             | <b>231.210.457</b>                                                 |
| <b>TOTAL EKUITAS</b>                                                         |                   | <b>1.039.546.109.398</b>               | <b>357.059.703.979</b>                                                                         | <b>442.357.487.240</b>                                             |
| <b>TOTAL LIABILITAS DAN<br/>EKUITAS</b>                                      |                   | <b>5.811.090.528.790</b>               | <b>1.527.269.430.976</b>                                                                       | <b>1.523.040.496.480</b>                                           |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian  
yang tidak terpisahkan dari laporan keuangan konsolidasian ini.

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

## Lampiran 15. Laporan Laba Rugi PT Pyridam Farma Tbk Tahun 2024

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

**PT PYRIDAM FARMA Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2024  
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF PROFIT LOSS  
AND OTHER COMPREHENSIVE INCOME  
For the Year Ended  
December 31, 2024  
(Expressed in Rupiah, Unless Otherwise Stated)**

|                                                                                                             | Tahun yang Berakhir pada Tanggal 31 Desember/<br>Year Ended December 31, |                   |                          |                                                                                            |
|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-------------------|--------------------------|--------------------------------------------------------------------------------------------|
|                                                                                                             | 2024                                                                     | Catatan/<br>Notes | 2023                     |                                                                                            |
| <b>PENDAPATAN NETO</b>                                                                                      | <b>1.920.811.832.587</b>                                                 | 23,30             | <b>702.067.615.605</b>   | <b>NET REVENUES</b>                                                                        |
| <b>BEBAN POKOK PENDAPATAN</b>                                                                               | <b>(1.384.332.290.325)</b>                                               | 24                | <b>(406.752.078.965)</b> | <b>COST OF REVENUES</b>                                                                    |
| <b>LABA BRUTO</b>                                                                                           | <b>536.479.542.262</b>                                                   |                   | <b>295.315.536.640</b>   | <b>GROSS PROFIT</b>                                                                        |
| Beban penjualan dan pemasaran                                                                               | (279.915.873.660)                                                        | 25,30             | (188.738.193.394)        | Selling and distribution expenses                                                          |
| Beban umum dan administrasi                                                                                 | (272.898.587.442)                                                        | 26,30             | (114.408.485.101)        | General and administrative expenses                                                        |
| Penghasilan (beban) lainnya - neto                                                                          | (90.544.145.962)                                                         | 27,30             | 9.710.633.004            | Other income (expenses)- net                                                               |
| <b>LABA (RUGI) USAHA</b>                                                                                    | <b>(106.879.064.802)</b>                                                 |                   | <b>1.879.491.149</b>     | <b>PROFIT (LOSS)<br/>FROM OPERATIONS</b>                                                   |
| Penghasilan keuangan                                                                                        | 19.715.499.892                                                           |                   | 1.371.961.310            | Finance income                                                                             |
| Beban keuangan                                                                                              | (225.980.431.338)                                                        | 28,30             | (86.499.404.020)         | Finance costs                                                                              |
| <b>RUGI SEBELUM PAJAK</b>                                                                                   | <b>(313.143.996.248)</b>                                                 |                   | <b>(83.247.951.561)</b>  | <b>LOSS BEFORE TAX</b>                                                                     |
| Beban pajak penghasilan - neto                                                                              | (17.102.369.332)                                                         | 29,30             | (1.978.525.689)          | Income tax expense - net                                                                   |
| <b>RUGI TAHUN BERJALAN</b>                                                                                  | <b>(330.246.365.580)</b>                                                 |                   | <b>(85.226.477.250)</b>  | <b>LOSS FOR THE YEAR</b>                                                                   |
| <b>PENGHASILAN (RUGI)<br/>KOMPREHENSIF LAIN</b>                                                             |                                                                          |                   |                          | <b>OTHER COMPREHENSIVE<br/>INCOME (LOSS)</b>                                               |
| Pos-pos yang akan direklasifikasi ke laba rugi:                                                             |                                                                          |                   |                          | Items that will be reclassified to profit or loss:                                         |
| Selisih kurs karena penjabaran laporan keuangan                                                             | (53.046.348.699)                                                         |                   | -                        | Difference in foreign currency translations of financial statements                        |
| Pajak penghasilan terkait                                                                                   | 11.670.196.714                                                           | 29                | -                        | Related income tax                                                                         |
| Pos-pos yang tidak akan direklasifikasi ke laba rugi:                                                       |                                                                          |                   |                          | Items that will not be reclassified to profit or loss:                                     |
| Pengukuran kembali atas liabilitas imbalan kerja                                                            | 2.497.488.663                                                            | 20                | (90.396.776)             | Remeasurements on employee benefit liability                                               |
| Kerugian neto atas instrumen ekuitas yang ditetapkan pada nilai wajar melalui penghasilan komprehensif lain | (23.077.721.761)                                                         |                   | -                        | Net loss on equity instruments designated at fair value through other comprehensive income |
| Pajak penghasilan terkait                                                                                   | 4.527.651.282                                                            | 29                | 19.887.291               | Related income tax                                                                         |
| <b>RUGI KOMPREHENSIF LAIN TAHUN BERJALAN SETELAH PAJAK</b>                                                  | <b>(57.428.733.801)</b>                                                  |                   | <b>(70.509.485)</b>      | <b>OTHER COMPREHENSIVE<br/>LOSS FOR THE YEAR<br/>AFTER TAX</b>                             |
| <b>TOTAL RUGI KOMPREHENSIF TAHUN BERJALAN</b>                                                               | <b>(387.675.099.381)</b>                                                 |                   | <b>(85.296.986.735)</b>  | <b>TOTAL COMPREHENSIVE<br/>LOSS FOR THE YEAR</b>                                           |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian ini.

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 PYRIDAM FARMA 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 PYRIDAM FARMA Tbk  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF PROFIT LOSS  
AND OTHER COMPREHENSIVE INCOME  
(continued)  
For the Year Ended December 31, 2024  
(Expressed in Rupiah, Unless Otherwise Stated)**

| Tahun yang Berakhir pada Tanggal 31 Desember/<br>Year Ended December 31,                                                      |                                    |                   |                                 |
|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------|---------------------------------|
|                                                                                                                               | 2024                               | Catatan/<br>Notes | 2023                            |
| Laba (rugi) tahun berjalan yang dapat diatribusikan kepada:<br>Pemilik entitas induk<br>Kepentingan nonpengendali             | (330.246.641.604)<br>276.024       | 34                | (85.220.974.920)<br>(5.502.330) |
| <b>TOTAL</b>                                                                                                                  | <b>(330.246.365.580)</b>           |                   | <b>(85.226.477.250)</b>         |
| Total rugi komprehensif tahun berjalan yang dapat diatribusikan kepada:<br>Pemilik entitas induk<br>Kepentingan nonpengendali | (387.456.118.066)<br>(218.981.315) |                   | (85.291.484.405)<br>(5.502.330) |
| <b>TOTAL</b>                                                                                                                  | <b>(387.675.099.381)</b>           |                   | <b>(85.296.986.735)</b>         |
| Rugi per saham dasar yang dapat diatribusikan kepada pemilik entitas induk                                                    | (38,91)                            | 34                | (159,27)                        |

Profit (loss) for the year attributable to:  
Owners of the parent company  
Non-controlling interests

**TOTAL**

Total comprehensive loss for the year attributable to:  
Owners of the parents company  
Non-controlling interests

**TOTAL**

Basic loss per share attributable to owners of the parent company

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian ini.

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



## Lampiran 16. Laporan Arus Kas PT Pyridam Farma Tbk Tahun 2024

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

**PT PYRIDAM FARMA Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN ARUS KAS KONSOLIDASIAN  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2024  
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF CASH FLOWS  
For the Year Ended  
December 31, 2024  
(Expressed in Rupiah, Unless Otherwise Stated)**

| Tahun yang Berakhir pada Tanggal 31 Desember/<br>Year Ended December 31,      |                            |                   |                          |                                                                                |  |
|-------------------------------------------------------------------------------|----------------------------|-------------------|--------------------------|--------------------------------------------------------------------------------|--|
|                                                                               | 2024                       | Catatan/<br>Notes | 2023                     |                                                                                |  |
| <b>ARUS KAS DARI<br/>AKTIVITAS OPERASI</b>                                    |                            |                   |                          | <b>CASH FLOWS FROM<br/>OPERATING ACTIVITIES</b>                                |  |
| Penerimaan kas dari pelanggan                                                 | 1.873.614.623.748          |                   | 662.323.774.139          | Cash receipts from customers                                                   |  |
| Pembayaran kas kepada pemasok<br>dan beban usaha                              | (1.332.317.923.917)        |                   | (519.070.085.699)        | Cash payments to supplier<br>and operating expenses                            |  |
| Pembayaran kas kepada karyawan                                                | (478.945.584.575)          |                   | (160.130.579.809)        | Cash payments to employees                                                     |  |
| Penerimaan dari (pembayaran untuk):                                           |                            |                   |                          | Cash receipts from (payments for):                                             |  |
| Penghasilan keuangan                                                          | 19.451.291.326             |                   | 1.371.961.310            | Finance income                                                                 |  |
| Beban keuangan                                                                | (205.741.682.075)          |                   | (86.499.404.020)         | Finance cost                                                                   |  |
| Pajak penghasilan                                                             | (17.102.369.332)           |                   | (1.978.525.689)          | Income taxes                                                                   |  |
| <b>Kas Neto Digunakan untuk<br/>Aktivitas Operasi</b>                         | <b>(141.041.644.825)</b>   |                   | <b>(103.982.859.768)</b> | <b>Net Cash Used in<br/>Operating Activities</b>                               |  |
| <b>ARUS KAS UNTUK<br/>AKTIVITAS INVESTASI</b>                                 |                            |                   |                          | <b>CASH FLOWS FOR<br/>INVESTING ACTIVITIES</b>                                 |  |
| Pendapatan dividen dari<br>investasi saham                                    | 2.000.000.000              |                   | -                        | Dividend income from<br>investment in share                                    |  |
| Hasil penjualan aset tetap                                                    | 344.713.693                | 11                | 226.439.216              | Proceeds from sale of fixed assets                                             |  |
| Penambahan aset tidak lancar lainnya                                          | 225.375.167                |                   | 466.716.380              | Additions in other non-current assets                                          |  |
| Akuisisi entitas anak, setelah<br>dikurangi kas yang diperoleh                | (2.423.971.037.527)        | 1d                | -                        | Acquisition of subsidiary,<br>net of cash acquired                             |  |
| Perolehan aset tetap                                                          | (107.888.005.079)          |                   | (13.364.421.606)         | Acquisition of fixed asset                                                     |  |
| Penambahan aset hak-guna                                                      | (13.873.141.927)           |                   | -                        | Additions to right-of-use assets                                               |  |
| Perolehan aset takberwujud                                                    | (13.457.863.231)           |                   | (10.296.109.475)         | Acquisition of intangible assets                                               |  |
| Penerimaan dari pelepasan<br>investasi entitas anak                           | -                          | 1d                | 504.500.000              | Proceeds from disposal<br>investment in subsidiary                             |  |
| <b>Kas Neto Digunakan untuk<br/>Aktivitas Investasi</b>                       | <b>(2.556.619.958.904)</b> |                   | <b>(22.462.875.485)</b>  | <b>Net Cash Used in<br/>Investing Activities</b>                               |  |
| <b>ARUS KAS DARI<br/>AKTIVITAS PENDANAAN</b>                                  |                            |                   |                          | <b>CASH FLOWS FROM<br/>FINANCING ACTIVITIES</b>                                |  |
| Penerimaan utang bank - neto                                                  | 1.554.034.264.555          |                   | 196.193.058.922          | Proceeds of bank loans - net                                                   |  |
| Penerimaan peningkatan<br>modal saham                                         | 1.070.160.000.000          | 21                | -                        | Receipts from increase<br>of share capital                                     |  |
| Penerimaan dari penerbitan obligasi                                           | 398.000.000.000            |                   | 396.730.000.000          | Proceeds from bonds issuance                                                   |  |
| Penerimaan uang muka<br>pelaksanaan waran                                     | 1.504.800                  | 21                | -                        | Proceeds of advance for<br>warrant exercise                                    |  |
| Pembayaran liabilitas sewa                                                    | (41.624.643.715)           | 13                | (6.114.640.328)          | Payments of lease liabilities                                                  |  |
| Pembayaran utang dividen oleh<br>entitas anak ke pemegang saham<br>sebelumnya | (31.630.162.902)           |                   | -                        | Payments of dividends payable by<br>subsidiary to its previous<br>shareholders |  |
| Pembayaran utang obligasi                                                     | -                          |                   | (300.000.000.000)        | Payment of bonds payable                                                       |  |
| Pembayaran utang bank                                                         | -                          |                   | (195.595.227.425)        | Payments of bank loan                                                          |  |
| <b>Kas Neto Diperoleh dari<br/>Aktivitas Pendanaan</b>                        | <b>2.948.940.962.738</b>   |                   | <b>91.213.191.169</b>    | <b>Net Cash Provided by<br/>Financing Activities</b>                           |  |
| <b>KENAIKAN (PENURUNAN) NETO<br/>DALAM KAS DAN SETARA KAS</b>                 | <b>251.279.359.009</b>     |                   | <b>(35.232.544.084)</b>  | <b>NET INCREASE (DECREASE) IN<br/>CASH AND CASH EQUIVALENTS</b>                |  |
| Efek neto perubahan kurs<br>mata uang terhadap<br>kas dan setara kas          | (2.560.606.826)            |                   | (1.540.409)              | Net effect of changes in<br>exchange rates on<br>cash and cash equivalents     |  |
| <b>KAS DAN SETARA KAS<br/>AWAL TAHUN</b>                                      | <b>82.541.494.077</b>      |                   | <b>117.775.578.570</b>   | <b>CASH AND CASH EQUIVALENTS<br/>AT BEGINNING OF YEAR</b>                      |  |
| <b>KAS DAN SETARA KAS<br/>AKHIR TAHUN</b>                                     | <b>331.260.246.260</b>     |                   | <b>82.541.494.077</b>    | <b>CASH AND CASH EQUIVALENTS<br/>AT END OF YEAR</b>                            |  |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian ini.

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 PYRIDAM FARMA Tbk  
DAN ENTITAS ANAKNYA  
LAPORAN ARUS KAS KONSOLIDASIAN (lanjutan)  
Untuk Tahun yang Berakhir pada Tanggal  
31 Desember 2024  
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)**

**PT PYRIDAM FARMA Tbk  
AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF  
CASH FLOWS (continued)  
For the Year Ended December 31, 2024  
(Expressed in Rupiah, Unless Otherwise Stated)**

|                                                         | Tahun yang Berakhir pada Tanggal 31 Desember/<br>Year Ended December 31, |                   |                       |                                                                 |
|---------------------------------------------------------|--------------------------------------------------------------------------|-------------------|-----------------------|-----------------------------------------------------------------|
|                                                         | 2024                                                                     | Catatan/<br>Notes | 2023                  |                                                                 |
| <b>KAS DAN SETARA KAS<br/>AKHIR TAHUN TERDIRI DARI:</b> |                                                                          |                   |                       | <b>CASH AND CASH EQUIVALENTS<br/>AT END OF YEAR CONSIST OF:</b> |
| Kas dan setara kas                                      | 351.857.263.467                                                          | 4                 | 89.969.783.339        | Cash and cash equivalents                                       |
| Cerukan                                                 | (20.597.017.207)                                                         |                   | (7.428.289.262)       | Overdraft                                                       |
| <b>KAS DAN SETARA KAS<br/>AKHIR TAHUN</b>               | <b>331.260.246.260</b>                                                   |                   | <b>82.541.494.077</b> | <b>CASH AND CASH EQUIVALENTS<br/>AT END OF YEAR</b>             |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian  
yang tidak terpisahkan dari laporan keuangan konsolidasian ini.

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part of these consolidated financial statements.