



# LAMPIRAN

Lampiran 01. Catatan Atas Laporan Keuangan Konsolidasian PT. Indofarma Tbk  
Periode 2019 dan 2020

5. PIUTANG USAHA		5. TRADE RECEIVABLES	
Jumlah piutang usaha berdasarkan pelanggan:		Details of trade receivables balance by customers:	
	31 Desember 2020/ December 31, 2020	31 Desember 2019/ December 31, 2019	
<b>Pihak Berelasi</b>			<b>Related Parties</b>
PT Promosindo Medika	284.313.043.432	588.844.500	PT Promosindo Medika
PT Pertamina (Persero)	14.245.429.061	-	PT Pertamina (Persero)
PT Kimia Farma (Persero) Tbk	6.773.096.940	8.411.166.805	PT Kimia Farma (Persero) Tbk
Rajawali Nusindo	1.352.708.705	234.739.010	Rajawali Nusindo
PT Petrokimia Gresik	964.666.340	-	PT Petrokimia Gresik
PT PLN (Persero)	799.772.056	-	PT PLN (Persero)
PT Perusahaan Perdagangan (Persero)	574.851.291	-	PT Perusahaan Perdagangan (Persero)
PT Bio Farma (Persero)	1.823.472	1.275.342	PT Bio Farma (Persero)
<b>Jumlah Piutang Usaha Pihak Berelasi</b>	<b>309.025.391.297</b>	<b>9.236.025.657</b>	<b>Sub total of Related parties receivables</b>
<b>Pihak Ketiga</b>			<b>Third Parties</b>
PT Trimitra Wisesa Abadi	42.011.086.767	-	PT Trimitra Wisesa Abadi
PT Mensa Bina Sukses	39.497.838.893	41.257.616.552	PT Mensa Bina Sukses
PT Dian Cipta Pharmindo	19.775.171.447	-	PT Dian Cipta Pharmindo
PT Angkasa Pura Solusi	20.538.406.000	-	PT Angkasa Pura Solusi
RSU Salatiga	14.166.654.360	-	RSU Salatiga
PT Sumber Rejeki Medika Jaya	13.350.150.000	-	PT Sumber Rejeki Medika
PT Kalikandri Banyu Bening	13.025.000.000	-	PT Kalikandri Banyu Bening
Direktorat Tata Kelola Obat Publik & Perbekes	11.822.944.326	6.667.390.391	Direktorat Tata Kelola Obat Publik & Perbekes
PT Sawah Besar Farma	6.766.527.977	6.766.527.977	PT Sawah Besar Farma
Dinas Kesehatan Provinsi Sumatera Utara	5.659.284.411	-	Dinas Kesehatan Provinsi Sumatera Utara
Yayasan BUMN Untuk Negeri	4.108.605.460	-	Yayasan BUMN Untuk Negeri
PT Senotama Mandiri	3.848.947.849	3.848.947.849	PT Senotama Mandiri
PT Maha Raung Utama	3.224.505.000	-	PT Maha Raung Utama
PT Barito Budi Pharmindo	2.814.286.294	2.814.286.294	PT Barito Budi Pharmindo
Dinas Kesehatan dan Keluarga Berencana	2.692.800.000	-	Dinas Kesehatan dan Keluarga Berencana
Kementerian Pertanian	2.557.015.000	-	Kementerian Pertanian
PT Sri Buana Sumber Lestari	2.098.007.811	-	PT Sri Buana Sumber Lestari
RSUD Dr. Soetomo	2.053.555.155	-	RSUD Dr. Soetomo
RS Peln Petamburan	1.841.417.600	-	RS Peln Petamburan
PT Forza Mitra Sejati	1.712.891.476	-	PT Forza Mitra Sejati
PT Arzia Karya Revolution	1.513.437.750	-	PT Prima Comexindo
RSUD Dr. M. Soewandhi	1.481.047.446	-	RSUD Dr. M. Soewandhi
RSU Sumbawa	1.386.895.495	-	RSU Sumbawa
PT RH Jaya Farma	1.256.777.500	-	PT RH Jaya Farma
PT Prima Comexindo	1.245.222.735	1.245.222.735	PT Prima Comexindo
PT Berliando Mitra Abadi	1.201.928.130	-	PT Berliando Mitra Abadi
CV Good Will Trading	1.148.088.870	1.148.088.870	CV Good Will Trading
PT Mekada Abadi	1.147.602.007	1.256.522.632	PT Mekada Abadi
RSUD Zainoel Abidin	1.136.427.753	-	RSUD Zainoel Abidin
PT Gunung Selatan Lestari	1.127.681.317	-	PT Gunung Selatan Lestari
PT Digdaya Mandiri	1.065.196.421	1.065.196.421	PT Digdaya Mandiri
PT Rinjani Farma	1.024.476.775	-	PT Rinjani Farma
PT Sinarindo Multi Medika	1.009.301.920	-	PT Sinarindo Multi Medika
Lain-lain (dibawah Rp.1 M)	143.785.262.050	177.270.807.166	Others (under IDR 1 Billion)
<b>Sub Jumlah Piutang Usaha Pihak Ketiga</b>	<b>378.094.441.995</b>	<b>243.340.606.887</b>	<b>Sub total of Third Parties Receivables</b>
Dikurangi: Cadangan Kerugian Penurunan Nilai	(127.294.090.148)	(32.149.464.673)	Less: Allowance for Impairment of Trade Receivables
<b>Sub Jumlah Piutang Usaha Pihak Ketiga Bersih</b>	<b>250.800.351.847</b>	<b>211.191.142.214</b>	<b>Sub total of Third Parties net Receivable</b>
<b>Jumlah Piutang Usaha – Bersih</b>	<b>559.825.743.144</b>	<b>220.427.167.871</b>	<b>Total Trade Receivables – Net</b>

## 13. ASET TETAP-LANJUTAN

## 13. PROPERTY, PLANT AND EQUIPMENT - CONTINUED

1 Januari - 31 Desember 2019/ January 1 - December 31, 2019

	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Reclassifications	Saldo akhir/ Ending balance	At cost
<b>Biaya perolehan</b>						
Tanah	208.907.934.001	197.000.000	(14.465.238.715)	-	194.639.695.286	Land
Bangunan & Prasarana	131.476.356.365	3.309.181.888	-	63.489.485.610	198.275.023.863	Buildings & Infrastructure
Instalasi	83.499.149.056	4.777.321.725	(4.725.685)	(13.454.592.171)	74.817.152.925	Installation
Mesin	106.229.252.844	1.757.870.000	-	41.575.271.412	149.562.394.256	Machinery
Peralatan Pabrik	50.526.866.449	970.061.464	(1.452.955)	3.377.950.960	54.873.425.918	Factory equipment
Perlengkapan & Alat Kantor	38.073.455.019	1.307.073.786	(656.592.444)	3.513.512.817	42.237.449.178	Office furniture & Fixtures
Kendaraan	477.161.010	612.932.648	(104.040.000)	1.516.947.694	2.548.001.352	Vehicles
Bangunan dalam pelaksanaan Aset	60.229.263.680	6.059.209.959	-	(59.272.442.476)	7.016.031.163	Construction in Progress
Pengampunan pajak	-	-	-	6.019.704.468	6.019.704.468	Tax Amnesty Asset
Aset sewa pembiayaan	2.098.031.250	-	-	(2.098.031.250)	-	Lease Asset
<b>Jumlah</b>	<b>681.517.469.674</b>	<b>18.990.651.470</b>	<b>(15.232.049.799)</b>	<b>44.712.807.064</b>	<b>729.988.878.409</b>	<b>Total</b>

1 Januari - 31 Desember 2019/ January 1 - December 31, 2019

	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Reclassifications	Saldo akhir/ Ending balance	Accumulated depreciation
<b>Akumulasi penyusutan</b>						
Bangunan & Prasarana	43.613.008.423	3.772.255.501	-	8.902.594.579	56.287.858.503	Buildings & Infrastructure
Instalasi	29.750.476.762	2.653.448.551	(4.004.865)	741.574.356	33.143.434.804	Installation
Mesin	49.389.498.288	4.322.084.236	-	38.781.292.111	92.492.874.635	Machinery
Peralatan Pabrik	29.075.698.406	3.300.344.219	(1.452.955)	5.386.881.810	37.759.471.480	Factory equipment
Perlengkapan & Alat Kantor	32.688.398.612	1.003.052.117	(656.592.444)	3.648.141.890	36.683.000.175	Office furniture & Fixtures
Kendaraan	142.420.476	211.174.206	(104.039.997)	1.594.863.050	1.844.219.735	Vehicles
Aset	-	668.762.275	-	2.008.364.596	2.677.126.871	Tax Amnesty Asset
Aset sewa pembiayaan	94.411.406	-	-	(94.411.406)	-	Lease Asset
<b>Jumlah</b>	<b>184.751.912.373</b>	<b>15.933.121.105</b>	<b>(766.150.261)</b>	<b>60.969.102.986</b>	<b>260.887.986.203</b>	<b>Total</b>
<b>Nilai Buku Bersih</b>	<b>496.765.557.301</b>				<b>469.100.892.206</b>	<b>Net Book Value</b>

Pembebanan penyusutan adalah sebagai berikut:

Depreciation was allocated as follows:

	31 Desember 2020/ December 31, 2020	31 Desember 2019/ December 31, 2019	
Beban pokok penjualan (Catatan 32)	16.397.716.826	11.813.725.885	Cost of goods sold (Notes 32)
Beban penjualan (Catatan 33)	575.744.613	412.388.703	Selling expenses (Notes 33)
Beban umum dan administrasi (Catatan 34)	2.608.269.123	3.707.006.517	General and administrative expenses (Notes 34)
<b>Jumlah</b>	<b>19.581.730.562</b>	<b>15.933.121.105</b>	<b>Total</b>

**33. BEBAN PENJUALAN****33. SELLING EXPENSES**

Rincian beban penjualan adalah sebagai berikut:

The detail of selling expenses are as follows:

	31 Desember 2020 / December 31, 2020	31 Desember 2019 / December 31, 2019	
Gaji dan jaminan sosial	82.063.336.140	75.296.095.809	Salaries and social security
Pemasaran dan distribusi	33.733.332.758	22.432.084.500	Marketing and distribution
Penyusutan aset hak guna (Catatan 14)	6.666.827.778	-	Depreciation lease assets (Notes 14)
Beban Kantor	8.182.497.497	11.830.271.357	Office expenses
Amortisasi aset takberwujud (Catatan 15)	3.845.121.196	2.754.816.257	Amortization of intangible assets (Notes 15)
Perjalanan Dinas	1.784.715.997	1.831.145.876	Travelling expenses
Manfaat karyawan (Catatan 27)	1.054.972.472	764.019.605	Employee benefits (Notes 27)
Pemeliharaan aset tetap	912.659.275	1.084.793.649	Maintenance of fixed assets
Beban sewa (Catatan 14)	855.109.739	-	Lease expense (Notes 14)
Penyusutan Aset Tetap (Catatan 13)	575.744.613	412.388.703	Depreciation of fixed assets (Notes 13)
Pendidikan dan pelatihan	424.111.420	347.517.522	Education and training
Lain-lain	836.115.987	723.293.672	Others
<b>Jumlah</b>	<b>140.934.544.872</b>	<b>117.476.426.950</b>	<b>Total</b>

**31. PENJUALAN BERSIH****31. NET SALES**

	31 Desember 2020 / December 31, 2020	31 Desember 2019 / December 31, 2019	
<b>Lokal:</b>			<b>Local:</b>
Obat			Medicine
Alat kesehatan, diagnostik dan lainnya	849.725.460.779	633.405.328.685	Medical devices, diagnostic and others
Ethical	836.359.473.382	702.261.838.652	Ethical
Over the counter	11.171.205.634	9.085.786.503	Over the counter
<b>Sub jumlah</b>	<b>1.696.256.139.795</b>	<b>1.344.753.153.840</b>	<b>Sub total</b>
<b>Eksport:</b>			<b>Export:</b>
Over the counter	12.172.471.240	12.189.623.598	Over the counter
Ethical	6.159.043.364	2.232.472.212	Ethical
<b>Sub jumlah</b>	<b>18.331.514.604</b>	<b>14.422.095.815</b>	<b>Sub total</b>
<b>Jumlah</b>	<b>1.715.587.654.399</b>	<b>1.359.175.249.655</b>	<b>Total</b>

Berikut ini adalah rincian penjualan yang melebihi 10%:

Detail of sales exceeding 10% as follows:

	31 Desember 2020 / December 31, 2020	31 Desember 2019 / December 31, 2019	
PT Promosindo Medika	257.931.089.938	-	PT Promosindo Medika
Direktorat Tata Kelola Obat Publik dan Perbekes	209.142.086.871	-	Direktorat Tata Kelola Obat Publik and Perbekes
<b>Jumlah</b>	<b>467.073.176.809</b>	<b>-</b>	<b>Total</b>

**34. BEBAN ADMINISTRASI DAN UMUM****34. GENERAL AND ADMINISTRATIVE EXPENSE**

Saldo beban administrasi dan umum adalah sebagai berikut:

Details of general and administrative expenses are as follows:

	31 Desember 2020 / December 31, 2020	31 Desember 2019 / December 31, 2019	
Gaji dan jaminan sosial	69.536.509.516	65.567.858.317	Salaries and social security
Beban kantor	34.803.771.523	21.930.373.854	Office expenses
Manfaat karyawan (Catatan 27)	7.216.610.020	6.220.756.410	Employee benefit (Notes 27)
Pemeliharaan aset tetap	5.064.182.013	1.623.306.033	Maintenance of fixed assets
Jasa profesional	3.538.209.146	4.633.918.591	Professional fee
Penyusutan aset tetap (Catatan 13)	2.608.269.123	3.707.006.517	Depreciation of fixed assets (Notes 13)
Rapat keanggotaan	1.731.192.196	3.478.832.452	Membership meetings
Pengembangan SDM dan manajemen	564.671.145	389.691.103	Management and HR development
Perjalanan dinas	520.240.035	1.369.834.985	Traveling expenses
Penyusutan properti investasi	174.152.919	184.622.861	Depreciation of Investment Property
Penyusutan mesin MP-ASI (Catatan 17)	125.826.176	420.186.516	Depreciation MP-ASI machinery (Notes 17)
Lainnya	432.991.891	1.176.887.065	Others
<b>Jumlah</b>	<b>126.316.625.703</b>	<b>110.703.274.704</b>	<b>Total</b>



## Lampiran 02. Laporan Posisi Keuangan Konsolidasian PT. Indofarma Tbk

Periode 2019 dan 2020

PT INDOFARMA (PERSERO) Tbk DAN ENTITAS ANAK LAPORAN POSISI KEUANGAN KONSOLIDASIAN 31 DESEMBER 2020 DAN 2019 (Dinyatakan dalam Rupiah Penuh)		PT INDOFARMA (PERSERO) Tbk AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF FINANCIAL POSITION December 31, 2020 and 2019 (Expressed in Full Rupiah)		
Catatan / Notes	31 Desember 2020/ December 31, 2020	31 Desember 2019/ December 31, 2019		
<b>ASET</b>			<b>ASSETS</b>	
<b>ASET LANCAR</b>			<b>CURRENT ASSETS</b>	
Kas dan setara kas	4,42,43	158.178.406.505	151.387.943.827	Cash and cash equivalents
Piutang usaha	41,42,48			Trade receivables
- Pihak berelasi	5	309.025.391.297	9.236.025.657	Related parties -
- Pihak ketiga	5	250.800.351.847	211.191.142.214	Third parties -
Piutang lain-lain – Neto	6	11.978.307.436	36.035.731.420	Other receivables
Persediaan – Neto	7	144.767.398.929	148.108.537.504	Inventories
Pajak dibayar dimuka	8	176.627.098.219	229.709.931.672	Prepaid taxes
Uang muka dan biaya dibayar dimuka	9	77.699.535.782	43.434.290.048	Advances and prepayments
Aset pengembalian dana	10	5.656.330.065	-	Right of return assets
<b>Jumlah Aset Lancar</b>		<b>1.134.732.820.080</b>	<b>829.103.602.342</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>			<b>NON CURRENT ASSETS</b>	
Investasi pada entitas asosiasi	11	1.115.516.163	741.831.812	Investment in associate
Aset keuangan tersedia untuk dijual	12	455.585.955	6.015.585.955	Available-for-sale financial asset
Aset Pajak Tangguhan	37b	73.271.513.304	46.112.663.525	Deferred Tax Assets
Aset Tetap	13	456.932.530.650	469.100.892.206	Property, Plant and Equipment
Aset Hak Guna	14	14.453.636.893	-	Right of Use Assets
Aset tak berwujud	15	17.063.010.017	16.950.593.664	Intangible assets
Properti Investasi	16	13.397.694.666	13.571.847.585	Investment Property
Aset tidak lancar yang akan ditinggalkan	17	2.212.351.121	2.338.177.297	Abandoned non-current assets
<b>Jumlah Aset Tidak Lancar</b>		<b>578.601.838.769</b>	<b>554.831.592.044</b>	<b>Total Non Current Assets</b>
<b>JUMLAH ASET</b>		<b>1.713.334.658.849</b>	<b>1.383.935.194.386</b>	<b>TOTAL ASSETS</b>
<b>LIABILITAS</b>			<b>LIABILITIES</b>	
<b>LIABILITAS JANGKA PENDEK</b>			<b>CURRENT LIABILITIES</b>	
Utang usaha	40			Trade payables
- Pihak berelasi	18,41	49.129.314.018	22.405.859.584	Related parties -
- Pihak ketiga	18	553.511.320.238	207.316.342.674	Third parties -
Pinjaman bank jangka pendek	19,41	91.858.005.417	118.622.037.833	Short term bank loans
Biaya yang masih harus dibayar	20	16.727.247.529	6.043.372.288	Accrued Expenses
Kewajiban pengembalian dana	21	7.784.828.001	-	Refund Liabilities
Liabilitas Hak Guna	22	3.464.644.094	-	Lease Liabilities
Utang Pajak	23	98.104.451.617	76.494.595.067	Accrued Payables
Kewajiban Kontrak	24	2.259.890.669	3.676.978.222	Contract Liability
Liabilitas Imbalan Kerja Jangka Pendek	25	13.912.236.740	6.267.821.753	Short Term Employee Benefit
<b>Jumlah Liabilitas Jangka Pendek</b>		<b>836.751.938.323</b>	<b>440.827.007.421</b>	<b>Total Current Liabilities</b>
<b>LIABILITAS JANGKA PANJANG</b>			<b>NON-CURRENT LIABILITIES</b>	
Pinjaman bank jangka panjang	26	360.776.420.282	364.693.619.785	Long term bank loans
Liabilitas Hak Guna	22	1.393.759.330	-	Lease Liability
Kewajiban imbalan pasca kerja	27	84.086.064.395	73.439.979.873	Employment benefit obligation
Kewajiban pajak tangguhan		-	39.260.271	Deferred Tax Liabilities
<b>Jumlah Liabilitas Jangka Panjang</b>		<b>446.256.244.007</b>	<b>438.172.859.929</b>	<b>Total NonCurrent Liabilities</b>
<b>JUMLAH LIABILITAS</b>		<b>1.283.008.182.330</b>	<b>878.999.867.350</b>	<b>TOTAL LIABILITIES</b>

**PT INDOFARMA (PERSERO) Tbk  
DAN ENTITAS ANAK**  
LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
31 DESEMBER 2020 DAN 2019  
(Dinyatakan dalam Rupiah Penuh)

**PT INDOFARMA (PERSERO) Tbk  
AND SUBSIDIARIES**  
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
December 31, 2020 and 2019  
(Expressed in Full Rupiah)

	Catatan / Notes	31 Desember 2020/ December 31, 2020	31 Desember 2019/ December 31, 2019	
<b>EKUITAS</b>				<b>EQUITY</b>
<b>EKUITAS YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK</b>				<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT ENTITY</b>
Modal saham				Share capital
Modal dasar - 10.000.000.000 saham, Modal ditempatkan dan disetor penuh sebanyak 3.099.267.500 lembar dengan nilai nominal Rp100 per lembar	29	309.926.750.000	309.926.750.000	Authorized - 10,000,000,000 shares, Issued and fully paid 3,099,267,500 shares with par value of Rp100 per share
Tambahan modal disetor	30	81.120.060.644	81.120.060.644	Additional paid-in capital
Keuntungan belum direalisasi atas aset keuangan tersedia untuk dijual		50.585.449	50.585.449	Unrealized gain on available for sale financial assets
Keuntungan (Kerugian) aktuarial		(15.088.850.897)	(11.428.875.126)	Unrealized gain (loss) actuarial
Keuntungan (Kerugian) revaluasi aset		203.293.717.754	203.293.717.754	Unrealized gain (loss) revaluation assets
Saldo laba:				Retained earnings:
Telah ditentukan penggunaannya		1.271.553.449	1.271.553.449	Appropriated
Belum ditentukan penggunaannya		(150.252.017.344)	(79.300.152.644)	Unappropriated
<b>Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk</b>		<b>430.321.799.055</b>	<b>504.933.639.526</b>	<b>Total equity attributable to owners of the parent entity</b>
Kepentingan non pengendali	28	4.677.464	1.687.510	Non-controlling interests
<b>JUMLAH EKUITAS</b>		<b>430.326.476.519</b>	<b>504.935.327.036</b>	<b>TOTAL EQUITY</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<b>1.713.334.658.849</b>	<b>1.383.935.194.386</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

## Lampiran 03. Laporan Laba Rugi dan Penghasilan Komprehensif Lain

## Konsolidasian PT. Indofarma Tbk Periode 2019 dan 2020

PT INDOFARMA (PERSERO) Tbk DAN ENTITAS ANAK LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2020 dan 2019 (Dinyatakan dalam Rupiah Penuh)		PT INDOFARMA (PERSERO) Tbk AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2020 and 2019 (Expressed in Full Rupiah)	
Catatan / Notes	31 Desember 2020/ December 31, 2020	31 Desember 2019/ December 31, 2019	
Penjualan bersih	31	1.715.587.654.399	1.359.175.249.655
Beban pokok penjualan	32	(1.314.987.873.576)	(1.108.815.136.496)
<b>LABA BRUTO</b>		<b>400.599.780.823</b>	<b>250.360.113.159</b>
Beban penjualan	33	(140.934.544.872)	(117.476.426.950)
Beban umum dan administrasi	34	(126.316.625.703)	(110.703.274.704)
(Keuntungan) Kerugian lain-lain-neto	36	(75.179.785.537)	27.874.810.463
<b>LABA (RUGI) USAHA</b>		<b>58.168.824.711</b>	<b>50.055.221.968</b>
Beban keuangan	35	(40.410.906.886)	(40.588.774.648)
Bagian (laba) rugi dari entitas asosiasi	11	323.684.351	279.521.987
<b>LABA (RUGI) SEBELUM PAJAK</b>		<b>18.081.602.176</b>	<b>9.745.969.307</b>
Pajak Penghasilan			Income Taxes
Beban pajak kini	37a	(25.958.590.336)	(2.978.100.250)
Manfaat (Beban) pajak tangguhan	37b	7.907.008.869	1.194.096.969
<b>Jumlah Pajak Penghasilan</b>		<b>(18.051.581.467)</b>	<b>(1.784.003.281)</b>
<b>LABA (RUGI) TAHUN BERJALAN</b>		<b>30.020.709</b>	<b>7.961.966.026</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>			<b>OTHER COMPREHENSIVE INCOME</b>
Pos-pos yang tidak akan direklasifikasi ke laba rugi			Item that will not be reclassified to profit or loss
Pengukuran Kembali Liabilitas Imbalan Pasca Kerja	27	(4.022.141.115)	435.334.869
Pajak Penghasilan Terkait		362.154.910	(108.833.717)
		(3.659.986.205)	326.501.152
Pos-pos yang tidak akan direklasifikasi ke laba rugi		-	-
<b>JUMLAH PENGHASILAN KOMPREHENSIF LAIN</b>		<b>(3.659.986.205)</b>	<b>326.501.152</b>
<b>LABA (RUGI) KOMPREHENSIF TAHUN BERJALAN</b>		<b>(3.629.965.496)</b>	<b>8.288.467.178</b>
Laba (Rugi) yang dapat diatribusikan kepada:			Profit (loss) attributable to:
Pemilik entitas induk		27.580.910	7.960.962.724
Kepentingan non-pengendali		2.439.799	1.003.302
<b>Jumlah</b>		<b>30.020.709</b>	<b>7.961.966.026</b>
Laba (Rugi) Komprehensif yang dapat diatribusikan kepada :			Comprehensive profit (loss) attributable
Pemilik Entitas Induk		(3.632.394.862)	8.287.472.496
Kepentingan Non Pengendali		2.429.366	994.682
<b>Jumlah</b>		<b>(3.629.965.496)</b>	<b>8.288.467.178</b>
<b>LABA RUGI BERSIH PER SAHAM</b>		<b>0,01</b>	<b>2,57</b>
			<b>PROFIT LOSS PER SHARE</b>

Lampiran 04. Laporan Arus Kas Konsolidasian PT. Indofarma Tbk Periode 2019 dan 2020

PT INDOFARMA (PERSERO) Tbk DAN ENTITAS ANAK LAPORAN ARUS KAS KONSOLIDASIAN UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2020 dan 2019 (Dinyatakan dalam Rupiah Penuh)		PT INDOFARMA (PERSERO) Tbk AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2020 and 2019 (Expressed in Full Rupiah)	
	31 Desember 2020/ December 31, 2020	31 Desember 2019/ December 31, 2019	
<b>ARUS KAS DARI AKTIVITAS OPERASI</b>			<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>
Penerimaan kas dari pelanggan	1.400.246.503.110	1.293.103.354.880	Cash receipts from customers
Pembayaran kas kepada pemasok dan karyawan	(1.475.016.704.580)	(1.307.905.236.347)	Cash paid to suppliers and employees
Pembayaran bunga	(40.410.906.886)	(40.588.774.648)	Interest paid
Penerimaan restitusi pajak	161.729.011.908	92.575.296.526	Receipts from tax refund
<b>Kas bersih diperoleh dari aktivitas operasi</b>	<b>46.547.903.552</b>	<b>37.184.640.411</b>	<b>Net cash generated from operating activities</b>
<b>ARUS KAS DARI AKTIVITAS PENDANAAN</b>			<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>
Penerimaan pinjaman jangka pendek	167.215.823.795	180.362.540.836	Receipts from short-term loan
Pembayaran pinjaman jangka pendek	(193.979.856.211)	(246.096.595.646)	Payments of short-term loan
Pembayaran pinjaman jangka panjang	(3.917.199.503)	(9.292.462.170)	Payment of Long-term Loan
<b>Kas Bersih diperoleh dari (digunakan untuk)</b>	<b>(30.681.231.919)</b>	<b>(75.026.516.980)</b>	<b>Net cash generated from financing</b>
<b>KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS</b>	<b>6.824.727.815</b>	<b>22.248.801.891</b>	<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>
<b>KAS DAN SETARA KAS AWAL PERIODE</b>	<b>151.387.943.827</b>	<b>129.324.891.466</b>	<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING PERIOD</b>
Pengaruh perubahan kurs mata uang asing	(34.265.138)	(185.749.530)	Effects of foreign exchange rate changes
<b>KAS DAN SETARA KAS AKHIR PERIODE</b>	<b>158.178.406.505</b>	<b>151.387.943.827</b>	<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>



Lampiran 05. Catatan Atas Laporan Keuangan Konsolidasian PT. Indofarma Tbk  
Periode 2021 dan 2022

6. PIUTANG USAHA		6. TRADE RECEIVABLES	
Jumlah piutang usaha berdasarkan pelanggan:		Details of trade receivables balance by customers:	
	31 Desember 2022/ December 31, 2022	31 Desember 2021/ December 31, 2021	
<b>Pihak Berelasi</b>			<b>Related Parties</b>
PT Promosindo Medika	125.320.414.711	191.021.077.242	PT Promosindo Medika
PT Bio Farma (Persero)	23.684.892.531	39.199.066.000	PT Bio Farma (Persero)
PT Kimia Farma (Persero) Tbk	14.546.892.856	35.608.941.401	PT Kimia Farma (Persero) Tbk
PT Pertamina (Persero)	4.137.376.751	9.028.853.593	PT Pertamina (Persero)
PT Perusahaan Perdagangan (Persero)	1.398.595.151	1.366.581.562	PT Perusahaan Perdagangan (Persero)
PT Petrokimia Gresik	977.973.340	977.973.340	PT Petrokimia Gresik
PT Rajawali Nusindo	530.972.228	925.295.722	PT Rajawali Nusindo
PT PLN (Persero)	72.706.551	72.706.551	PT PLN (Persero)
<b>Jumlah Piutang Usaha Pihak berelasi</b>	<b>170.669.824.119</b>	<b>278.200.495.411</b>	<b>Sub total of Related parties receivables</b>
Dikurangi: Cadangan Kerugian Penurunan Nilai	(93.523.082.956)	(103.015.229.697)	Less: Allowance for Impairment of Trade Receivables
<b>Sub Jumlah Piutang Usaha Pihak Berelasi Bersih</b>	<b>77.146.741.163</b>	<b>175.185.265.714</b>	<b>Sub total of Related Parties net Receivable</b>
<b>Pihak Ketiga</b>			<b>Third Parties</b>
PT Fidel Inti Prima	14.199.999.999	14.300.000.000	PT Fidel Inti Prima
PT Synapsa Global Teknosolusi	12.080.000.000	16.080.000.000	PT Synapsa Global Teknosolusi
PT Dian Cipta Pharmindo	9.714.095.268	9.786.698.768	PT Dian Cipta Pharmindo
PT Makmur Bersama Citra Mulia	9.514.999.946	9.514.999.946	PT Makmur Bersama Citra Mulia
PT Mensa Bina Sukses	7.626.603.194	8.649.673.499	PT Mensa Bina Sukses
PT Sawah Besar Farma	6.766.527.977	6.766.527.977	PT Sawah Besar Farma
PT Trimitra Wisesa Abadi	5.071.795.292	5.071.795.292	PT Trimitra Wisesa Abadi
PT Senotama Mandiri	3.848.947.849	3.848.947.849	PT Senotama Mandiri
PT Barito Budi Pharmindo	2.814.286.294	2.814.286.294	PT Barito Budi Pharmindo
PT Giri Jaya Makmur	2.744.466.560	2.744.466.560	PT Giri Jaya Makmur
<b>Saldo dipindahkan</b>	<b>74.381.722.379</b>	<b>79.877.396.185</b>	<b>Transfer balance</b>

14. ASET TETAP

14. PROPERTY, PLANT AND EQUIPMENT

1 Januari – 31 Desember 2022/ January 1 – December 31, 2022

Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Reclassifications	Saldo akhir/ Ending balance	At cost
<b>Biaya perolehan</b>					
Tanah	199.777.431.064	-	-	199.777.431.064	Land
Bangunan dan Prasarana	210.136.887.585	2.235.081.234	-	213.669.635.262	Buildings and infrastructure
Instalasi	76.448.294.802	62.815.400	-	76.511.110.202	Installation
Mesin	150.651.537.381	7.020.735.803	-	160.959.962.275	Machinery
Peralatan Pabrik	59.138.682.521	1.225.177.377	(145.298.000)	57.343.134.403	Factory equipment
Perlengkapan dan Alat Kantor	46.910.524.215	1.081.958.481	(3.387.077.991)	44.707.097.238	Office furniture and fixtures
Kendaraan	2.465.178.397	-	-	2.465.178.397	Vehicles
Bangunan dalam pelaksanaan	3.086.675.449	842.463.001	-	2.117.517.878	Construction in progress
Aset Pengampunan pajak	6.019.704.468	-	-	6.019.704.468	Tax Amnesty Asset
<b>Jumlah</b>	<b>754.634.915.882</b>	<b>12.468.231.296</b>	<b>(3.532.375.991)</b>	<b>763.570.771.187</b>	<b>Total</b>

1 Januari – 31 Desember 2022/ January 1 – December 31, 2022

	Saldo awal/ <i>Beginning balance</i>	Penambahan/ <i>Additions</i>	Pengurangan/ <i>Deductions</i>	Reklasifikasi/ <i>Reclassifications</i>	Saldo akhir/ <i>Ending balance</i>	
<b>Akumulasi Penyusutan</b>						<b>Accumulated Depreciation</b>
Bangunan dan Prasarana	66.885.819.869	5.773.108.447	-	-	72.658.928.316	Buildings and infrastructure
Instalasi	39.394.926.952	3.052.972.468	-	-	42.447.899.420	Installation
Mesin	103.292.567.529	4.179.395.318	-	3.173.495.416	110.645.458.263	Machinery
Peralatan Pabrik	43.538.562.293	2.287.478.642	(36.680.321)	(3.187.670.405)	42.601.690.209	Factory equipment
Perlengkapan dan alat kantor	38.368.284.045	1.907.581.052	(1.431.284.596)	14.174.989	38.858.755.490	Office furniture and fixtures
Kendaraan	2.260.327.428	863.043.611	-	-	3.123.371.039	Vehicles
Aset Pengampunan Pajak	3.956.645.479	622.357.526	-	-	4.579.003.005	Tax Amnesty Asset
<b>Jumlah</b>	<b>297.697.133.595</b>	<b>18.685.937.064</b>	<b>(1.467.964.917)</b>	<b>-</b>	<b>314.915.105.742</b>	<b>Total</b>
<b>Nilai buku bersih</b>	<b>456.937.782.287</b>				<b>448.655.665.445</b>	<b>Net book value</b>

## 14. ASET TETAP – LANJUTAN

## 14. PROPERTY, PLANT AND EQUIPMENT – CONTINUED

1 Januari – 31 Desember 2021/ January 1 – December 31, 2021

	Saldo awal/ <i>Beginning balance</i>	Penambahan/ <i>Additions</i>	Pengurangan/ <i>Deductions</i>	Reklasifikasi/ <i>Reclassifications</i>	Saldo akhir/ <i>Ending balance</i>	
<b>Biaya perolehan</b>						<b>At cost</b>
Tanah	194.639.695.286	2.737.735.778	-	2.400.000.000	199.777.431.064	Land
Bangunan dan Prasarana	198.700.428.863	4.858.958.722	-	6.577.500.000	210.136.887.585	Buildings and infrastructure
Instalasi	76.150.086.802	298.208.000	-	-	76.448.294.802	Installation
Mesin	150.651.537.381	-	-	-	150.651.537.381	Machinery
Peralatan Pabrik	56.543.558.249	2.595.124.272	-	-	59.138.682.521	Factory equipment
Perlengkapan dan Alat Kantor	41.051.665.678	5.866.805.537	(7.950.000)	-	46.910.524.215	Office furniture and fixtures
Kendaraan	4.067.204.897	14.949.500	-	(1.616.976.000)	2.465.178.397	Vehicles
Bangunan dalam pelaksanaan	7.165.464.874	4.898.710.573	-	(8.977.500.000)	3.086.675.449	Construction in progress
Aset Pengampunan pajak	6.019.704.468	-	-	-	6.019.704.468	Tax Amnesty Asset
<b>Jumlah</b>	<b>734.989.346.498</b>	<b>21.270.495.384</b>	<b>(7.950.000)</b>	<b>(1.616.976.000)</b>	<b>754.634.915.882</b>	<b>Total</b>

\*Reklasifikasi akun ke uang muka pembelian

\*Reclassification account to advance for purchase

1 Januari – 31 Desember 2021/ January 1 – December 31, 2021

	Saldo awal/ <i>Beginning balance</i>	Penambahan/ <i>Additions</i>	Pengurangan/ <i>Deductions</i>	Reklasifikasi/ <i>Reclassifications</i>	Saldo akhir/ <i>Ending balance</i>	
<b>Akumulasi Penyusutan</b>						<b>Accumulated Depreciation</b>
Bangunan dan Prasarana	61.599.846.950	5.285.972.919	-	-	66.885.819.869	Buildings and infrastructure
Instalasi	36.358.950.577	3.035.976.375	-	-	39.394.926.952	Installation
Mesin	98.177.613.506	5.114.954.023	-	-	103.292.567.529	Machinery
Peralatan Pabrik	40.700.153.844	2.838.408.449	-	-	43.538.562.293	Factory equipment
Perlengkapan dan alat kantor	35.985.188.386	2.385.414.409	(2.318.750)	-	38.368.284.045	Office furniture and fixtures
Kendaraan	1.900.774.631	359.552.797	-	-	2.260.327.428	Vehicles
Aset Pengampunan Pajak	3.334.287.954	622.357.525	-	-	3.956.645.479	Tax Amnesty Asset
<b>Jumlah</b>	<b>278.056.815.848</b>	<b>19.642.636.497</b>	<b>(2.318.750)</b>	<b>-</b>	<b>297.697.133.595</b>	<b>Total</b>
<b>Nilai buku bersih</b>	<b>456.932.530.650</b>				<b>456.937.782.287</b>	<b>Net book value</b>

**35. PENJUALAN BERSIH****35. NET SALES**

	31 Desember 2022 / December 31, 2022	31 Desember 2021 / December 31, 2021	
<b>Lokal:</b>			<b>Lokal:</b>
Ethical	524.668.317.020	1.115.700.157.466	Ethical
Fast Moving Consume Goods (FMCG)	429.711.763.676	107.948.635.867	Fast Moving Consume Goods (FMCG)
Alat kesehatan, jasa klinik dan lainnya	139.671.603.037	694.151.942.743	Medical devices, clinic services and others
Vaksin	18.573.211.731	924.761.194.239	Vaccine
Over the counter	17.064.195.380	52.532.835.355	Over the counter
<b>Sub jumlah</b>	<b>1.129.689.090.844</b>	<b>2.895.094.765.670</b>	<b>Sub total</b>
<b>Eksport:</b>			<b>Export:</b>
Over the counter	7.552.575.084	4.442.567.096	Over the counter
Ethical	6.866.564.814	2.449.200.113	Ethical
<b>Sub jumlah</b>	<b>14.419.139.898</b>	<b>6.891.767.209</b>	<b>Sub total</b>
<b>Jumlah</b>	<b>1.144.108.230.742</b>	<b>2.901.986.532.879</b>	<b>Total</b>

**37. BEBAN PENJUALAN****37. SELLING EXPENSES**

Rincian beban penjualan adalah sebagai berikut:

The detail of selling expenses are as follows:

	31 Desember 2022 / December 31, 2022	31 Desember 2021 / December 31, 2021	
Gaji dan jaminan sosial	67.725.484.130	89.649.428.184	Salaries and social security
Pemasaran dan distribusi	37.241.217.011	29.571.668.061	Marketing and distribution
Penyusutan aset hak guna (Catatan 15)	8.260.584.454	9.175.005.848	Depreciation right of use (Note 15)
Beban Kantor	7.697.880.183	10.196.822.625	Office expenses
Amortisasi aset takberwujud (Catatan 16)	4.927.700.270	4.791.725.479	Amortization of intangible assets (Notes 16)
Penyusutan Aset Tetap (Catatan 14)	3.578.316.925	683.991.288	Depreciation of fixed assets (Notes 14)
Perjalanan Dinas	3.094.837.130	3.669.992.354	Travelling expenses
Manfaat karyawan (Catatan 30)	2.752.194.482	1.514.328.976	Employee benefits (Notes 30)
Beban sewa (Catatan 15)	1.101.320.287	1.613.428.588	Short term lease expense (Note 15)
Pemeliharaan aset tetap	1.093.078.900	1.997.568.016	Maintenance of fixed assets
Lain-lain	489.257.666	294.796.783	Others
<b>Jumlah</b>	<b>137.961.871.438</b>	<b>153.158.756.202</b>	<b>Total</b>

**38. BEBAN UMUM DAN ADMINISTRASI****38. GENERAL AND ADMINISTRATIVE EXPENSE**

Saldo beban umum dan administrasi adalah sebagai berikut:

Details of general and administrative expenses are as follows:

	31 Desember 2022 / December 31, 2022	31 Desember 2021 / December 31, 2021	
Gaji dan jaminan sosial	87.486.998.339	85.173.189.791	Salaries and social security
Beban kantor	35.530.582.743	38.909.846.899	Office expenses
Pemeliharaan aset tetap	5.686.768.297	6.781.830.473	Maintenance of fixed assets
Jasa profesional	4.995.215.418	4.399.489.419	Professional fee
Penyusutan aset tetap (Catatan 14)	1.568.081.137	3.541.673.359	Depreciation of fixed assets (Notes 14)
Perjalanan dinas	979.340.962	1.430.768.922	Traveling expenses
Rapat keanggotaan	857.906.928	186.996.009	Meeting and training expenses
Pengembangan SDM dan Manajemen	577.290.253	822.549.936	Management and HR development
Pajak dan iuran	547.354.338	866.905.738	Tax and fees
Penyusutan properti investasi (Catatan 17)	174.152.919	174.152.919	Depreciation of Investment Property (Notes 17)
Penurunan Nilai MP-ASI (Catatan 18)	125.826.176	125.826.176	Impairment MP-ASI machinery (Notes 18)
Manfaat karyawan (Catatan 30)	(3.213.232.103)	6.121.502.481	Employee benefit (Notes 30)
<b>Jumlah</b>	<b>135.316.285.407</b>	<b>148.534.732.122</b>	<b>Total</b>



## Lampiran 06. Laporan Posisi Keuangan Konsolidasian PT. Indofarma Tbk

Periode 2021 dan 2022

PT INDOFARMA Tbk DAN ENTITAS ANAK		PT INDOFARMA Tbk AND SUBSIDIARIES	
LAPORAN POSISI KEUANGAN KONSOLIDASIAN		CONSOLIDATED STATEMENTS OF FINANCIAL POSITION	
31 DESEMBER 2022 DAN 2021		DECEMBER 31, 2022 AND 2021	
(Dinyatakan dalam Rupiah Penuh)		(Expressed in Full Rupiah)	
Catatan / Notes	31 Desember 2022/ December 31, 2022	31 Desember 2021/ December 31, 2021	
<b>ASET</b>		<b>ASSETS</b>	
<b>ASET LANCAR</b>		<b>CURRENT ASSETS</b>	
Kas dan setara kas	4,45,46	269.751.394.924	380.814.191.220
Piutang usaha	45,46,47		
- Pihak berelasi	6	77.146.741.163	175.185.265.714
- Pihak ketiga	6	95.989.436.177	204.314.194.121
Piutang lain-lain	7	8.810.929.065	12.532.662.721
Persediaan	8	243.968.559.046	333.734.190.679
Pajak dibayar dimuka	9	48.701.036.739	149.781.949.486
Uang muka dan biaya dibayar dimuka	10	59.382.977.381	80.721.401.186
Aset pengembalian dana	11	7.368.172.449	12.848.512.862
Aset lancar lainnya	5	52.457.805.368	61.457.732.000
<b>Jumlah Aset Lancar</b>		<b>863.577.052.312</b>	<b>1.411.390.099.989</b>
<b>ASET TIDAK LANCAR</b>		<b>NON-CURRENT ASSETS</b>	
Investasi pada entitas asosiasi	12	1.300.454.109	1.215.177.152
Aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain	13	155.585.955	155.585.955
Aset Pajak Tangguhan	41b	178.232.566.040	88.066.461.550
Aset Tetap	14	448.655.665.445	456.937.782.287
Aset Hak Guna	15	14.338.441.698	20.209.186.168
Aset tak berwujud	16	7.546.197.519	11.714.578.016
Properti Investasi	17	13.049.388.828	13.223.541.747
Aset tidak lancar yang akan ditinggalkan	18	1.960.698.769	2.086.524.945
Aset tidak lancar lainnya	19	5.184.395.833	6.880.458.333
<b>Jumlah Aset Tidak Lancar</b>		<b>670.423.394.196</b>	<b>600.489.296.153</b>
<b>JUMLAH ASET</b>		<b>1.534.000.446.508</b>	<b>2.011.879.396.142</b>
<b>LIABILITAS</b>		<b>LIABILITIES</b>	
<b>LIABILITAS JANGKA PENDEK</b>		<b>CURRENT LIABILITIES</b>	
Utang usaha	45,46,47		
- Pihak berelasi	20	35.832.215.586	82.093.459.147
- Pihak ketiga	20	490.051.995.327	486.569.315.344
Pinjaman kepada pemegang saham	29	56.572.544.769	78.000.000.000
Pinjaman bank jangka pendek	21,46	136.465.573.979	125.089.852.578
Biaya yang masih harus dibayar	22	17.999.630.896	18.338.386.163
Kewajiban pengembalian dana	23	27.677.712.214	39.029.536.684
Liabilitas Hak Guna	24	2.275.250.958	4.226.734.748
Utang Pajak	25	187.454.385.652	194.501.035.693
Kewajiban Kontrak	26	3.171.810.386	2.942.726.644
Liabilitas Imbalan Kerja Jangka Pendek	27	27.744.821.266	14.397.391.354
<b>Jumlah Liabilitas Jangka Pendek</b>		<b>985.245.941.033</b>	<b>1.045.188.438.355</b>
<b>LIABILITAS JANGKA PANJANG</b>		<b>NON-CURRENT LIABILITIES</b>	
Pinjaman bank jangka panjang	28	-	293.833.471.889
Pinjaman kepada pemegang saham	29	429.785.960.579	100.687.260.698
Liabilitas Hak Guna	24	2.113.726.790	3.000.553.652
Kewajiban imbalan pasca kerja	30	30.506.306.393	60.859.762.042
<b>Jumlah Liabilitas Jangka Panjang</b>		<b>462.405.993.762</b>	<b>458.381.048.281</b>
<b>JUMLAH LIABILITAS</b>		<b>1.447.651.934.795</b>	<b>1.503.569.486.636</b>



PT INDOFARMA Tbk  
DAN ENTITAS ANAK  
LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
31 DESEMBER 2022 DAN 2021  
(Dinyatakan dalam Rupiah Penuh)

PT INDOFARMA Tbk  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2022 AND 2021  
(Expressed in Full Rupiah)

Catatan / Notes      31 Desember 2022/  
December 31, 2022      31 Desember 2021/  
December 31, 2021

# EKUITAS

## **EKUITAS YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK**

Modal saham  
Modal dasar - 10.000.000.000  
saham, Modal ditempatkan dan  
disetor penuh sebanyak  
3.099.267.500 lembar dengan nilai  
nominal Rp100 per lembar

Tambahan modal disetor  
Komponen ekuitas lainnya

Keuntungan belum direalisasi atas aset  
keuangan tersedia untuk dijual

Cadangan aktuarial

Cadangan revaluasi

Saldo laba:

Telah ditentukan penggunaannya

Belum ditentukan penggunaannya

**Total ekuitas yang dapat  
diatribusikan**

**kepada pemilik entitas induk**

Kepentingan non pengendali

**JUMLAH EKUITAS**

**JUMLAH LIABILITAS DAN**

**EKUITAS**

# EQUITY

## **EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT ENTITY**

Share capital

Authorized - 10,000,000,000  
shares. Issued and fully paid  
3,099,267,500 shares with par  
value of Rp100 per share.

Additional paid-in capital

Other equity component

Unrealized gain on financial assets  
at fair value through other  
comprehensive income

Actuarial reserve

Revaluation reserve

Retained earnings:

Appropriated

Unappropriated

**Total equity attributable to  
owners**

**of the parent entity**

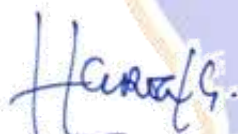
Non-controlling interests

**TOTAL EQUITY**

**TOTAL LIABILITIES AND**

**EQUITY**

Bekasi, 30 Maret 2023/March 30, 2023



Agus Heru Darjono

Direktur Utama/President Director



Ariesta Krishawan

Direktur Keuangan, Manajemen Risiko dan SDM  
(Finance, risk management and HR Director)

Lampiran 07. Laporan Laba Rugi dan Penghasilan Komprehensif Lain  
Konsolidasian PT. Indofarma Tbk Periode 2021 dan 2022

PT INDOFARMA Tbk DAN ENTITAS ANAK LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2022 DAN 2021 (Dinyatakan dalam Rupiah Penuh)		PT INDOFARMA Tbk AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (Expressed in Full Rupiah)	
Catatan / Notes	31 Desember 2022/ December 31, 2022	31 Desember 2021/ December 31, 2021	
Penjualan bersih	35 1.144.108.230.742	2.901.986.532.879	Net sales
Beban pokok penjualan	36 (1.254.216.941.753)	(2.450.332.548.549)	Cost of goods sold
<b>LABA (RUGI) BRUTO</b>	<b>(110.108.711.011)</b>	<b>451.653.984.330</b>	<b>GROSS PROFIT (LOSS)</b>
Beban penjualan	37 (137.961.871.438)	(153.158.756.202)	Selling expenses
Beban simen dan administrasi	38 (135.316.285.407)	(148.534.732.122)	General and administrative expenses
Kerugian lain-lain-neto	40 (96.157.280.376)	(97.981.260.981)	Other expense- net
<b>LABA (RUGI) USAHA</b>	<b>(479.544.148.232)</b>	<b>51.979.235.025</b>	<b>OPERATING PROFIT (LOSS)</b>
Beban keuangan	39 (38.098.990.335)	(43.305.696.962)	Finance expenses
Bagian laba dari entitas asosiasi	12 85.276.957	99.660.989	Share of profit from Associate
<b>LABA (RUGI) SEBELUM PAJAK</b>	<b>(517.557.861.610)</b>	<b>8.773.199.052</b>	<b>PROFIT (LOSS) BEFORE TAX</b>
Pajak Penghasilan			Income Taxes
Beban pajak kini	41a (3.505.416.086)	(64.450.855.889)	Current tax expense
Manfaat pajak tangguhan	41b 92.575.606.101	18.106.415.611	Deferred tax benefit
<b>Jumlah Pajak Penghasilan</b>	<b>89.070.190.015</b>	<b>(46.344.440.278)</b>	<b>Total Income Tax</b>
<b>RUGI TAHUN BERJALAN</b>	<b>(428.487.671.595)</b>	<b>(37.571.241.226)</b>	<b>LOSS FOR THE YEAR</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>			<b>OTHER COMPREHENSIVE INCOME</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>			<b>OTHER COMPREHENSIVE INCOME</b>
Pos-pos yang tidak akan direklasifikasi ke laba rugi			Item that will not be reclassified to profit or loss
Pengukuran Kembali Liabilitas Imbalan Pasca Kerja	30 8.935.775.413	17.068.629.029	Remeasurement of Post Employment Benefit
Pajak Penghasilan Terkait	(2.409.501.611)	(3.311.467.365)	Related Income Tax
Pos-pos yang tidak akan direklasifikasi ke laba rugi	6.526.273.802	13.757.161.664	Item that will not be reclassified to profit or loss
<b>JUMLAH PENGHASILAN KOMPREHENSIF LAIN</b>	<b>6.526.273.802</b>	<b>13.757.161.664</b>	<b>TOTAL OTHER COMPREHENSIVE INCOME</b>
<b>RUGI KOMPREHENSIF TAHUN BERJALAN</b>	<b>(421.961.397.793)</b>	<b>(23.814.079.562)</b>	<b>TOTAL COMPREHENSIVE LOSS FOR THE YEAR</b>
Laba (Rugi) yang dapat diatribusikan kepada:			Profit (loss) attributable to:
Pemilik entitas induk	(428.462.954.238)	(37.580.639.615)	Owners of the parent
Kepentingan non-pengendali	(24.717.357)	9.398.389	Non-controlling interests
<b>Jumlah</b>	<b>(428.487.671.595)</b>	<b>(37.571.241.226)</b>	<b>Total</b>
Laba (Rugi) Komprehensif yang dapat diatribusikan kepada :			Comprehensive profit (loss) attributable
Pemilik Entitas Induk	(421.936.655.868)	(23.823.529.212)	Owners of the Parent
Kepentingan Non Pengendali	(24.741.925)	9.449.650	Non-controlling interest
<b>Jumlah</b>	<b>(421.961.397.793)</b>	<b>(23.814.079.562)</b>	<b>Total</b>
<b>RUGI BERSIH PER SAHAM</b>	<b>46 (138,25)</b>	<b>(12,12)</b>	<b>LOSS PER SHARE</b>

Bekasi, 30 Maret 2023/March 30, 2023

*Harsoyo*

Agus Heru Darjono  
Direktur Utama/President Director

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

*Ariesta*

Ariesta Krisnawan  
Direktur Keuangan, Manajemen Risiko dan SDM  
/Finance, risk management and HR Director

The accompanying notes to the consolidated financial statements are an integral part of these consolidated financial statements taken as a whole.

Lampiran 08. Laporan Arus Kas Konsolidasian PT. Indofarma Tbk Periode 2021 dan 2022

PT INDOFARMA Tbk DAN ENTITAS ANAK LAPORAN ARUS KAS KONSOLIDASIAN UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2022 DAN 2021 (Dinyatakan dalam Rupiah Penuh)		PT INDOFARMA Tbk AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021 (Expressed in Full Rupiah)	
	31 Desember 2022/ December 31, 2022	31 Desember 2021/ December 31, 2021	
<b>ARUS KAS DARI AKTIVITAS OPERASI</b>			<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>
Penerimaan kas dari pelanggan	1.390.117.730.482	3.080.300.728.902	Cash receipts from customers
Pembayaran kas kepada pemasok dan karyawan	(1.543.626.745.669)	(3.007.731.553.036)	Cash paid to suppliers and employees
Pembayaran bunga	(38.098.990.335)	(43.305.696.962)	Interest paid
Penerimaan restitusi pajak	79.034.369.407	63.636.000.042	Receipts from tax refund
<b>Kas bersih diperoleh dari (digunakan untuk) aktivitas operasi</b>	<b>(112.573.636.115)</b>	<b>92.899.478.946</b>	<b>Net cash generated from (used in) operating activities</b>
<b>ARUS KAS DARI AKTIVITAS INVESTASI</b>			<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>
Penerimaan penghasilan bunga	4.543.191.579	1.992.733.133	Interest received from bank
Perolehan aset tak Berwujud	(1.007.751.297)	(133.650.000)	Purchases of Intangible Asset
Pembelian aset tetap	(12.468.231.296)	(21.270.495.384)	Purchases of Fixed asset
Penjualan aset tetap	1.162.958.093	-	Proceeds from sale of fixed asset
Penempatan deposito berjangka	(4.000.000.000)	(95.000.000.000)	Placement of time deposit
<b>Kas bersih digunakan untuk aktivitas investasi</b>	<b>(11.769.832.921)</b>	<b>(114.411.412.251)</b>	<b>Net cash used in investing activities</b>
<b>ARUS KAS DARI AKTIVITAS PENDANAAN</b>			<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>
Penerimaan pinjaman jangka pendek	18.426.380.244	694.451.222.118	Receipts from short-term loan
Pembayaran pinjaman jangka pendek	(95.839.895.266)	(708.061.480.218)	Payments of short-term loan
Pembayaran pinjaman jangka panjang	(205.044.235.466)	(20.100.843.132)	Payment of long-term loan
Pembayaran utang pemegang saham	(2.500.000.000)	-	Payments of shareholders loan
Penerimaan utang pemegang saham	298.285.326.357	277.860.000.000	Receipt from shareholders loan
<b>Kas Bersih diperoleh dari aktivitas pendanaan</b>	<b>13.327.575.869</b>	<b>244.148.898.768</b>	<b>Net cash generated from financing activities</b>
<b>KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS</b>	<b>(111.015.893.167)</b>	<b>222.636.965.463</b>	<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>
<b>KAS DAN SETARA KAS AWAL PERIODE</b>	<b>380.814.191.220</b>	<b>158.178.406.505</b>	<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING PERIOD</b>
Pengaruh perubahan kurs mata uang asing	(46.903.129)	(1.180.748)	Effects of foreign exchange rate changes
<b>KAS DAN SETARA KAS AKHIR PERIODE</b>	<b>269.751.394.924</b>	<b>380.814.191.220</b>	<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>



Lampiran 09. Catatan Atas Laporan Keuangan Konsolidasian PT. Indofarma Tbk  
Periode 2022 dan 2023

**PT INDOFARMA TBK DAN ENTITAS ANAK**  
**CATATAN ATAS LAPORAN KEUANGAN**  
**KONSOLIDASIAN**

Tanggal 31 Desember 2023 dan 2022

Untuk Tahun Yang Berakhir pada Tanggal Tersebut  
(Dinyatakan dalam Rupiah penuh, kecuali dinyatakan lain)

**PT INDOFARMA TBK AND SUBSIDIARIES**  
**NOTES TO THE CONSOLIDATED**  
**FINANCIAL STATEMENTS**

As of December 31, 2023 and 2022

For the Years Then Ended  
(Expressed in full Rupiah, unless otherwise stated)

**6. PIUTANG USAHA**

**6. TRADE RECEIVABLES**

Jumlah piutang usaha berdasarkan pelanggan:

Details of trade receivables balance by customers:

	31 Desember 2023/ December 31, 2023	31 Desember 2022/ December 31, 2022	
<b>Pihak Berelasi</b>			<b>Related Parties</b>
PT Promosindo Medika	125.050.965.376	125.320.414.711	PT Promosindo Medika
PT Kimia Farma Trading & Distribution	36.818.409.385	-	PT Kimia Farma Trading & Distribution
PT Pertamina (Persero)	3.845.510.464	4.137.376.751	PT Pertamina (Persero)
PT Perusahaan Perdagangan (Persero)	1.271.815.623	1.398.595.151	PT Perusahaan Perdagangan (Persero)
PT Petrokimia Gresik	629.310.000	977.973.340	PT Petrokimia Gresik
PT Rajawali Nusindo	216.741.318	530.972.228	PT Rajawali Nusindo
PT Bio Farma (Persero)	183.793.465	23.684.892.531	PT Bio Farma (Persero)
PT PLN (Persero)	72.706.551	72.706.551	PT PLN (Persero)
PT Kimia Farma (Persero) Tbk	37.406.500	14.546.892.856	PT Kimia Farma (Persero) Tbk
<b>Jumlah Piutang Usaha Pihak berelasi</b>	<b>168.126.658.682</b>	<b>170.669.824.119</b>	<b>Sub total of Related parties receivables</b>
Dikurangi: Cadangan Kerugian			Less: Allowance for Impairment of
Penurunan Nilai	(145.244.452.296)	(93.523.082.956)	Trade Receivables
<b>Sub Jumlah Piutang Usaha Pihak Berelasi Bersih</b>	<b>22.882.206.386</b>	<b>77.146.741.163</b>	<b>Sub total of Related Parties net Receivable</b>
<b>Pihak Ketiga</b>			<b>Third Parties</b>
PT Fidel Inti Prima	14.199.999.999	14.199.999.999	PT Fidel Inti Prima
PT Dian Cipta Pharmindo	9.714.095.268	9.714.095.268	PT Dian Cipta Pharmindo
PT Makmur Bersama Citra Mulia	9.414.999.946	9.514.999.946	PT Makmur Bersama Citra Mulia
PT Sawah Besar Farma	6.766.527.977	6.766.527.977	PT Sawah Besar Farma
PT Bintang Kencana Arta	4.185.818.916	-	PT Bintang Kencana Arta
PT Synapsa Global Teknosolusi	4.080.000.000	12.080.000.000	PT Synapsa Global Teknosolusi
PT Senotama Mandiri	3.848.947.849	3.848.947.849	PT Senotama Mandiri
PT Barito Budi Pharmindo	2.814.286.294	2.814.286.294	PT Barito Budi Pharmindo
PT Kebayoran Pharma	2.747.441.021	-	PT Kebayoran Pharma
PT Giri Jaya Makmur	2.494.969.600	2.744.466.560	PT Giri Jaya Makmur
RSU Abdul Moeloek	2.095.572.090	2.094.557.090	RSU Abdul Moeloek
PT Prima Comeixindo	1.405.399.640	1.245.222.735	PT Prima Comeixindo
CV Good Will Trading Coy	1.148.088.870	1.148.088.870	CV Good Will Trading Coy
PT Mekada Abadi	1.147.602.007	1.147.602.007	PT Mekada Abadi
PT Digdaya Mandiri	1.065.196.421	1.065.196.421	PT Digdaya Mandiri
Dinas Kesehatan dan Keluarga Berencana	905.752.799	2.284.348.928	Dinas Kesehatan dan Keluarga Berencana
PT Mensa Bina Sukses	618.526.972	7.626.603.194	Corporate Services
PT Trimitra Wisesa Abadi	194.500.000	5.071.795.292	PT Trimitra Wisesa Abadi
Lain-lain (di bawah Rp.1 M)	71.148.368.680	103.748.467.559	Others (under IDR 1 Billion)
<b>Sub Jumlah Piutang Usaha Pihak Ketiga</b>	<b>139.996.094.349</b>	<b>187.115.205.989</b>	<b>Sub total of Third Parties Receivables</b>
Dikurangi: Cadangan Kerugian			Less: Allowance for Impairment of
Penurunan Nilai	(100.449.167.328)	(91.125.769.812)	Trade Receivables
<b>Sub Jumlah Piutang Usaha Pihak Ketiga Bersih</b>	<b>39.546.927.021</b>	<b>95.989.436.177</b>	<b>Sub total of Third Parties net Receivable</b>
<b>Jumlah Piutang Usaha – Bersih</b>	<b>62.429.133.407</b>	<b>173.136.177.340</b>	<b>Total Trade Receivables – Net</b>

Berdasarkan karakteristik waktu jangka pendek piutang usaha, nilai tercatat mendekati nilai wajarnya.

Berdasarkan evaluasi manajemen terhadap kolektibilitas saldo masing-masing piutang pada tanggal 31 Desember 2023 dan 2022, manajemen berpendapat bahwa penyisihan kerugian penurunan nilai memadai untuk menutup kemungkinan kerugian dari tidak tertahannya piutang usaha tersebut.

Due to the short-term nature of trade receivables, their carrying amount approximates their fair values.

Based on management's evaluation of the collectability of the individual accounts receivable as at December 31, 2023 and 2022, they believe that the allowance for doubtful accounts is adequate to cover possible losses from uncollectible accounts.



## 14. ASET TETAP

## 14. PROPERTY, PLANT AND EQUIPMENT

1 Januari – 31 Desember 2023/ January 1 – December 31, 2023

	Saldo awal/ <i>Beginning balance</i>	Penambahan/ <i>Additions</i>	Penyisihan/ <i>Impairment</i>	Pengurangan/ <i>Deductions</i>	Reklasifikasi/ <i>Reclassification</i>	Saldo akhir/ <i>Ending balance</i>	
<b>Biaya perolehan</b>							<b>At cost</b>
Tanah	199.777.431.064	-	-	-	-	199.777.431.064	Land
Bangunan dan Prasarana	213.669.635.262	-	-	-	(150.000.000)	213.519.635.262	Buildings and infrastructure
Instalasi	76.511.110.202	-	-	-	-	76.511.110.202	Installation
Mesin	160.959.962.275	-	-	(1.287.000.000)	(245.160.000)	159.427.802.275	Machinery
Peralatan							Factory
Pabrik	57.343.134.403	3.358.638.370	-	(20.871.000)	702.900.000	61.183.401.773	equipment
Perlengkapan dan Alat							Office
Kantor	44.707.097.238	19.675.400	-	(112.522.277)	-	44.654.250.361	furniture and fixtures
Kendaraan	2.465.178.397	-	-	-	-	2.465.178.397	Vehicles
Aset dalam pengerjaan	2.117.947.878	1.359.909.910	-	(99.907.187)	(1.147.463.000)	2.430.037.601	Construction in Progress
Aset Pengampunan pajak	6.019.704.468	-	-	-	-	6.019.704.468	Tax Amnesty Asset
<b>Jumlah</b>	<b>763.570.771.187</b>	<b>4.738.233.680</b>	<b>-</b>	<b>(1.520.390.464)</b>	<b>(840.123.000)</b>	<b>768.948.571.403</b>	<b>Total</b>
<b>Akumulasi Penyusutan</b>							<b>Accumulated Depreciation</b>
Bangunan dan Prasarana	72.658.928.316	5.842.388.648	36.490.865.421	-	-	114.992.182.385	Buildings and infrastructure
Instalasi	42.447.899.420	3.053.327.896	-	-	-	45.501.227.316	Installation
Mesin	110.645.438.263	3.239.388.576	-	(291.531.250)	-	113.594.315.589	Machinery
Peralatan							Factory
Pabrik	42.801.690.209	2.319.636.291	-	(8.301.569)	-	45.133.024.931	equipment
Perlengkapan dan alat kantor	20.858.755.490	1.214.542.104	-	(49.577.133)	-	40.023.720.461	Office furniture and fixtures
Kendaraan	3.023.371.039	157.157.248	-	-	-	3.280.528.287	Vehicles
Aset Pengampunan Pajak	4.579.003.005	622.157.523	-	-	-	5.201.160.528	Tax Amnesty Asset
<b>Jumlah</b>	<b>314.915.185.742</b>	<b>16.649.778.586</b>	<b>36.490.865.421</b>	<b>(339.409.952)</b>	<b>-</b>	<b>367.726.339.727</b>	<b>Total</b>
<b>Nilai buku bersih</b>	<b>448.655.665.445</b>					<b>398.222.231.686</b>	<b>Net book value</b>

## 34. PENJUALAN BERSIH

## 34. NET SALES

	31 Desember 2023 / <i>December 31, 2023</i>	31 Desember 2022 / <i>December 31, 2022*</i>	
<b>Lokal:</b>			<b>Local:</b>
Ethical	314.238.570.844	524.668.317.020	Ethical
Fast Moving Consume Goods (FMCG)	82.776.884.427	265.974.085.424	Fast Moving Consume Goods (FMCG)
Vaksin	64.420.590.333	18.573.211.731	Vaccine
Alat kesehatan, jasa klinik dan lainnya	34.565.770.467	139.671.603.037	Medical devices, clinic services and others
Over the counter	5.661.575.686	17.064.195.380	Over the counter
<b>Sub jumlah</b>	<b>501.663.391.757</b>	<b>965.951.412.592</b>	<b>Sub total</b>
<b>Ekspor:</b>			<b>Export:</b>
Over the counter	10.366.966.977	7.552.575.084	Over the counter
Ethical	13.568.728.700	6.866.564.814	Ethical
<b>Sub jumlah</b>	<b>21.935.695.677</b>	<b>14.419.139.898</b>	<b>Sub total</b>
<b>Jumlah</b>	<b>523.599.087.434</b>	<b>980.370.552.490</b>	<b>Total</b>

\*Disajikan Kembali/ As Restated (Catatan/ Note 53)

Berikut ini adalah rincian penjualan barang jadi yang melebihi 10% dari penjualan:

The following is a breakdown of finished goods sales that exceed 10% of sales:

	31 Desember 2023 / <i>December 31, 2023</i>	31 Desember 2022 / <i>December 31, 2022*</i>	
BKKBN	107.972.972.809	-	BKKBN
<b>Jumlah</b>	<b>107.972.972.809</b>	<b>-</b>	<b>Total</b>

**36. BEBAN PENJUALAN****36. SELLING EXPENSES**

Rincian beban penjualan adalah sebagai berikut:

The detail of selling expenses are as follows:

	<b>31 Desember 2023 / December 31, 2023</b>	<b>31 Desember 2022 / December 31, 2022*)</b>	
Gaji dan jaminan sosial	67.732.093.506	67.725.484.130	Salaries and social security
Pemasaran dan distribusi	8.385.815.428	37.241.217.011	Marketing and distribution
Penyusutan aset hak guna (Catatan 15)	5.928.214.202	8.260.584.454	Depreciation right of use (Note 15)
Beban Kantor	5.201.971.448	7.697.880.183	Office expenses
Amortisasi aset takberwujud (Catatan 16)	5.044.030.931	4.927.700.270	Amortization of intangible assets (Notes 16)
Penyusutan Aset Tetap (Catatan 14)	3.916.869.942	3.578.316.925	Depreciation of fixed assets (Notes 14)
Beban sewa (Catatan 15)	1.623.984.782	1.101.320.287	Short term lease expense (Note 15)
Manfaat karyawan (Catatan 29)	1.121.890.256	2.752.194.482	Employee benefits (Notes 29)
Perjalanan Dinas	1.095.405.831	3.094.837.130	Travelling expenses
Pemeliharaan aset tetap	829.908.608	1.093.078.900	Maintenance of fixed assets
Lain-lain	262.115.121	489.257.666	Others
<b>Jumlah</b>	<b>101.142.300.055</b>	<b>137.961.871.438</b>	<b>Total</b>

\*)Disajikan Kembali/ As Restated (Catatan/ Note 53)

**37. BEBAN UMUM DAN ADMINISTRASI****37. GENERAL AND ADMINISTRATIVE EXPENSE**

Saldo beban umum dan administrasi adalah sebagai berikut:

Details of general and administrative expenses are as follows:

	<b>31 Desember 2023 / December 31, 2023</b>	<b>31 Desember 2022 / December 31, 2022</b>	
Gaji dan jaminan sosial	89.878.142.125	87.486.998.339	Salaries and social security
Beban kantor	15.798.443.264	35.530.582.743	Office expenses
Manfaat karyawan (Catatan 29)	6.529.323.090	(3.213.232.103)	Employee benefit (Notes 29)
Pemeliharaan aset tetap	6.058.875.348	5.686.768.207	Maintenance of fixed assets
Penurunan Nilai MP-ASI (Catatan 18)	1.960.698.769	125.826.176	Impairment MP-ASI machinery (Notes 18)
Jasa profesional	1.590.571.830	4.995.215.418	Professional fee
Pajak dan iuran	676.700.960	547.354.338	Tax and fees
Perjalanan dinas	527.521.114	979.340.962	Travelling expenses
Pengembangan SDM dan Manajemen	371.574.345	577.290.253	Management and HR development
Penyusutan aset tetap (Catatan 14)	271.420.657	1.568.081.137	Depreciation of fixed assets (Notes 14)
Penyusutan properti investasi (Catatan 17)	174.152.919	174.152.919	Depreciation of Investment Property (Notes 17)
Rapat keanggotaan	-	857.906.928	Meeting and training expenses
<b>Jumlah</b>	<b>123.837.424.521</b>	<b>135.316.285.407</b>	<b>Total</b>

## Lampiran 10. Laporan Posisi Keuangan Konsolidasian PT. Indofarma Tbk

Periode 2022 dan 2023

PT INDOFARMA Tbk DAN ENTITAS ANAK LAPORAN POSISI KEUANGAN KONSOLIDASIAN 31 DESEMBER 2023 DAN 2022 (Dinyatakan dalam Rupiah Penuh)				PT INDOFARMA Tbk AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2023 AND 2022 (Expressed in Full Rupiah)			
		31 Desember 2023/ December 31, 2023	31 Desember 2022/ December 31, 2022*)	1 Januari 2022/ 31 Desember 2021/ January 1, 2022/ December 31, 2021*)			
<b>ASET</b>					<b>ASSETS</b>		
<b>ASET LANCAR</b>					<b>CURRENT ASSETS</b>		
Kas dan setara kas	4,47	17.070.939.961	269.751.394.924	345.814.191.220	Cash and cash equivalents		
Piutang usaha	45,47				Trade receivables		
- Pihak berelasi	6	22.882.206.386	77.146.741.163	175.185.265.714	Related parties -		
- Pihak ketiga	6	39.546.927.021	95.989.436.177	204.314.194.121	Third parties -		
Piutang lain-lain	7	266.979.870	8.300.929.065	12.532.662.721	Other receivables		
Persediaan	8	65.931.990.227	243.968.559.046	333.734.190.679	Inventories		
Pajak dibayar dimuka	9	12.227.469.961	6.622.686.071	149.781.949.486	Prepaid taxes		
Uang muka dan biaya dibayar dimuka	10	30.803.041.625	49.382.977.381	80.721.401.186	Advances and prepayments		
Aset pengembalian dana	11	4.902.485.638	7.368.172.449	12.848.512.862	Right of return assets		
Aset lancar lainnya	5	5.364.859.625	52.457.805.368	61.457.732.000	Other current assets		
<b>Jumlah Aset Lancar</b>		<b>198.991.900.314</b>	<b>810.988.701.644</b>	<b>1.376.390.099.989</b>	<b>Total Current Assets</b>		
<b>ASET TIDAK LANCAR</b>					<b>NON-CURRENT ASSETS</b>		
Investasi pada entitas asosiasi	12	1.642.691.458	1.300.454.109	1.215.177.152	Investment in associate		
Aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain	13	155.585.955	155.585.955	155.585.955	Financial assets at fair value through other comprehensive income		
Aset Pajak Tangguhan	41b	134.744.977.057	178.232.566.040	88.066.461.550	Deferred Tax Assets		
Aset Tetap	14	398.222.231.606	448.655.665.445	456.937.782.287	Property, Plant and Equipment		
Aset Hak Guna	15	10.698.313.771	14.338.441.698	20.209.186.168	Right of Use Assets		
Aset tak berwujud	16	2.498.041.588	7.546.197.519	11.714.578.016	Intangible assets		
Properti Investasi	17	12.875.235.909	13.049.388.828	13.223.541.747	Investment Property		
Aset tidak lancar yang akan ditinggalkan	18	-	1.960.698.769	2.086.524.945	Abandoned non-current assets		
Aset tidak lancar lainnya	19	-	5.184.395.833	6.880.458.333	Other non-current assets		
<b>Jumlah Aset Tidak Lancar</b>		<b>560.837.077.344</b>	<b>670.423.394.196</b>	<b>600.489.296.153</b>	<b>Total Non-Current Assets</b>		
<b>JUMLAH ASET</b>		<b>759.828.977.658</b>	<b>1.481.412.095.840</b>	<b>1.976.879.396.142</b>	<b>TOTAL ASSETS</b>		
<b>LIABILITAS</b>					<b>LIABILITIES</b>		
<b>LIABILITAS JANGKA PENDEK</b>					<b>CURRENT LIABILITIES</b>		
Utang usaha	45,47				Trade payables		
- Pihak berelasi	20	38.931.511.292	35.832.215.586	82.093.459.147	Related parties -		
- Pihak ketiga	20	449.755.757.649	518.563.834.695	515.081.154.712	Third parties -		
Pinjaman kepada pemegang saham	28	263.862.033.561	56.572.544.769	78.000.000.000	Shareholder's loan		
Pinjaman bank jangka pendek	21,47	139.423.618.332	136.465.573.979	125.089.852.578	Short term bank loans		
Biaya yang masih harus dibayar	22	20.973.796.685	17.999.630.896	18.338.386.163	Accrued Expenses		
Kewajiban pengembalian dana	23	8.661.320.868	27.677.712.214	39.029.536.684	Refund Liabilities		
Liabilitas Hak Guna	24	2.036.502.999	2.275.250.958	4.226.734.748	Lease Liabilities		
Utang Pajak	25	249.870.660.853	199.027.672.774	194.501.035.693	Taxes Payables		
Kewajiban Kontrak	26	7.214.553.419	3.171.810.386	2.942.726.644	Contract Liability		
Liabilitas Imbalan Kerja Jangka Pendek	27	50.358.199.414	27.744.821.266	14.397.391.354	Short Term Employee Benefit		
<b>Jumlah Liabilitas Jangka Pendek</b>		<b>1.231.087.955.072</b>	<b>1.025.331.067.523</b>	<b>1.073.700.277.723</b>	<b>Total Current Liabilities</b>		



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PT INDOFARMA Tbk  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2023 AND 2022  
(Expressed in Full Rupiah)

	Catatan / Notes	31 Desember 2023/ December 31, 2023	31 Desember 2022/ December 31, 2022*)	1 Januari 2022/ 31 Desember 2021/ January 1, 2022/ December 31, 2021*)	
<b>LIABILITAS JANGKA PANJANG</b>					<b>NON-CURRENT LIABILITIES</b>
Pinjaman bank jangka panjang		-	-	293.833.471.889	Long term bank loans
Pinjaman kepada pemegang saham	28	295.653.233.748	429.785.960.579	100.687.260.698	Shareholders loans
Liabilitas Hak Guna	24	780.370.026	2.113.726.790	3.000.553.652	Lease Liability
Kewajiban imbalan pasca kerja	29	36.459.677.078	30.506.306.393	60.859.762.042	Employment benefit obligation
Jumlah Liabilitas Jangka Panjang		<u>332.893.280.852</u>	<u>462.405.993.762</u>	<u>458.381.048.281</u>	Total Non-Current Liabilities
<b>JUMLAH LIABILITAS</b>		<u><b>1.563.981.235.924</b></u>	<u><b>1.487.737.061.285</b></u>	<u><b>1.532.081.326.004</b></u>	<b>TOTAL LIABILITIES</b>
<b>EKUITAS</b>					<b>EQUITY</b>
<b>EKUITAS YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK</b>					<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT ENTITY</b>
Modal saham					Share capital
Modal dasar - 10.000.000.000 saham, Modal ditempatkan dan disetor penuh sebanyak 3.099.267.500 lembar dengan nilai nominal Rp100 per lembar	31	309.926.750.000	309.926.750.000	309.926.750.000	Authorized - 10,000,000,000 shares. Issued and fully paid 3,099,267,500 shares with par value of Rp100 per share
Tambahan modal disetor	32	81.120.060.644	81.120.060.644	81.120.060.644	Additional paid-in capital
Komponen ekuitas lainnya	33	11.426.067.007	101.797.512.549	101.797.512.549	Other equity component
Keuntungan belum direalisasi atas aset keuangan tersedia untuk dijual		585.449	50.585.449	50.585.449	Unrealized gain on financial assets at fair value through other comprehensive income
Cadangan aktuarial		374.895.733	5.194.557.876	(1.331.740.494)	Actuarial reserve
Cadangan revaluasi		203.293.717.754	203.293.717.754	203.293.717.754	Revaluation reserve
Saldo laba:					Retained earnings:
Telah ditentukan penggunaannya		1.271.553.449	1.271.553.449	1.271.553.449	Appropriated
Belum ditentukan penggunaannya		(1.411.547.456.558)	(708.968.161.623)	(251.343.861.209)	Unappropriated
Total ekuitas (defisiensi modal) yang dapat diatribusikan kepada pemilik entitas induk		<u>(804.133.826.522)</u>	<u>(6.313.423.902)</u>	<u>444.784.578.142</u>	Total equity (capital deficiency) attributable to owners of the parent entity
Kepentingan non pengendali	30	(18.431.744)	(11.541.543)	13.491.996	Non-controlling interests
<b>JUMLAH EKUITAS (DEFISIENSI MODAL)</b>		<u><b>(804.152.258.266)</b></u>	<u><b>(6.324.965.445)</b></u>	<u><b>444.798.070.138</b></u>	<b>TOTAL EQUITY (CAPITAL DEFICIENCY)</b>
<b>JUMLAH LIABILITAS DAN EKUITAS (DEFISIENSI MODAL)</b>		<u><b>759.828.977.658</b></u>	<u><b>1.481.412.095.840</b></u>	<u><b>1.976.879.396.142</b></u>	<b>TOTAL LIABILITIES AND EQUITY (CAPITAL DEFICIENCY)</b>

\*Disajikan Kembali/ As Restated (Catatan/ Note 53)

Jakarta, 28 Juni 2024/ June 28, 2024

  
Direktur Utama/ President Director

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

The accompanying notes to the consolidated financial statements are an integral part of these consolidated financial statements taken as a whole.



Lampiran 11. Laporan Laba Rugi dan Penghasilan Komprehensif Lain  
Konsolidasian PT. Indofarma Tbk Periode 2022 dan 2023

PT INDOFARMA Tbk DAN ENTITAS ANAK LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN UNTUK TAHUN BERKAHIR 31 DESEMBER 2023 DAN 2022 (Dinyatakan dalam Rupiah Penuh)				PT INDOFARMA Tbk AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022 (Expressed in Full Rupiah)			
	Catatan / Notes	31 Desember 2023/ December 31, 2023	31 Desember 2022/ December 31, 2022*)				
Penjualan bersih	34	523.599.087.434	980.370.552.490	Net sales			
Beban pokok penjualan	35	(680.988.443.517)	(988.892.681.503)	Cost of goods sold			
<b>RUGI BRUTO</b>		<b>(157.389.356.083)</b>	<b>(8.522.129.013)</b>	<b>GROSS LOSS</b>			
Beban penjualan	36	(101.142.300.055)	(137.961.871.438)	Selling expenses			
Beban umum dan administrasi	37	(123.837.424.521)	(135.316.285.407)	General and administrative Expenses			
Kerugian lain-lain-neto	39	(221.091.589.620)	(66.949.995.740)	Other expense- net			
<b>RUGI USAHA</b>		<b>(603.460.670.279)</b>	<b>(348.750.281.598)</b>	<b>OPERATING LOSS</b>			
Beban keuangan	38	(60.489.180.294)	(38.098.990.335)	Finance expenses			
Beban kerugian kecurangan	40	(5.951.604.288)	(162.572.375.264)	Losses arising from fraud			
Bagian laba dari entitas asosiasi	12	392.237.349	85.276.957	Share of profit from Associate			
<b>RUGI SEBELUM PAJAK</b>		<b>(669.509.217.512)</b>	<b>(549.336.370.240)</b>	<b>LOSS BEFORE TAX</b>			
Pajak Penghasilan				Income Taxes			
Beban pajak kini	41	(6.643.879.725)	(888.545.246)	Current tax expense			
Manfaat (beban) pajak tangguhan	41	(44.846.978.299)	92.575.606.101	Deferred tax (expense) benefit			
<b>Jumlah Pajak Penghasilan - Bersih</b>		<b>(51.490.858.024)</b>	<b>91.687.060.855</b>	<b>Total Income Tax - Net</b>			
<b>RUGI TAHUN BERJALAN</b>		<b>(721.000.075.536)</b>	<b>(457.649.309.385)</b>	<b>LOSS FOR THE YEAR</b>			
<b>PENGHASILAN KOMPREHENSIF LAIN</b>				<b>OTHER COMPREHENSIVE INCOME</b>			
Pos-pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified to profit or loss			
Pengukuran Kembali Liabilitas Imbalan Pasca Kerja	29	(6.179.042.321)	8.935.775.413	Remeasurement of Post Employment Benefit			
Pajak Penghasilan Terkait		1.359.389.316	(2.409.501.611)	Related Income Tax			
Pengukuran nilai wajar melalui penghasilan Komprehensif lain		(50.000.000)	-	Share from other comprehensive income of associate			
<b>JUMLAH PENGHASILAN (KERUGIAN) KOMPREHENSIF LAIN</b>		<b>(4.869.653.005)</b>	<b>6.526.273.802</b>	<b>TOTAL OTHER COMPREHENSIVE INCOME (LOSS)</b>			
<b>RUGI KOMPREHENSIF TAHUN BERJALAN</b>		<b>(725.869.728.541)</b>	<b>(451.123.035.583)</b>	<b>TOTAL COMPREHENSIVE LOSS FOR THE YEAR</b>			

PT INDOFARMA Tbk  
DAN ENTITAS ANAK  
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KOMPREHENSIF LAIN KONSOLIDASIAN  
UNTUK TAHUN BERKAHIR 31 DESEMBER 2023 DAN 2022  
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PT INDOFARMA Tbk  
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CONSOLIDATED STATEMENTS OF PROFIT OR  
LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(Expressed in Full Rupiah)

Rugi yang dapat diatribusikan kepada:			<i>Loss attributable to:</i>
Pemilik entitas induk	(720.993.176.197)	(457.624.300.414)	<i>Owners of the parent</i>
Kepentingan non-pengendali	(6.899.339)	(25.008.971)	<i>Non-controlling interests</i>
Jumlah	(721.000.075.536)	(457.649.309.385)	<i>Total</i>
Rugi Komprehensif yang dapat diatribusikan kepada :			<i>Comprehensive loss attributable</i>
Pemilik Entitas Induk	(725.862.838.340)	(451.098.002.044)	<i>Owners of the Parent</i>
Kepentingan Non Pengendali	(6.890.201)	(25.033.539)	<i>Non-controlling interest</i>
Jumlah	(725.869.728.541)	(451.123.035.583)	<i>Total</i>
RUGI BERSIH PER SAHAM	46	(232,63)	(147,66)
*Disajikan Kembali/ As Restated (Catatan/ Note 53)			
			<i>LOSS PER SHARE</i>

Jakarta, 28 Juni 2024/June 28, 2024

  
Yernandriani  
Direktur Utama/President Director



Lampiran 12. Laporan Arus Kas Konsolidasian PT. Indofarma Tbk Periode 2022 dan 2023

PT INDOFARMA Tbk DAN ENTITAS ANAK LAPORAN ARUS KAS KONSOLIDASIAN UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023 DAN 2022 (Dinyatakan dalam Rupiah Penuh)		PT INDOFARMA Tbk AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022 (Expressed in Full Rupiah)	
	31 Desember 2023/ December 31, 2023	31 Desember 2022/ December 31, 2022*)	
<b>ARUS KAS DARI AKTIVITAS OPERASI</b>			<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>
Penerimaan kas dari pelanggan	498.726.584.631	1.226.380.052.230	Cash receipts from customers
Pembayaran kas kepada pemasok dan karyawan	(627.261.819.400)	(1.269.035.708.654)	Cash paid to suppliers and employees
Pengeluaran atas kecurangan	(5.951.604.288)	(172.572.375.264)	Payments related to suspected fraud
Pembayaran bunga	(59.643.867.168)	(36.711.693.657)	Interest paid
Penerimaan restitusi pajak	-	175.993.589.230	Receipts from tax refund
<b>Kas bersih digunakan untuk aktivitas operasi</b>	<b>(194.130.706.225)</b>	<b>(75.946.136.115)</b>	<b>Net cash used in operating activities</b>
<b>ARUS KAS DARI AKTIVITAS INVESTASI</b>			<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>
Penerimaan penghasilan bunga	4.026.225.050	2.915.691.579	Interest received from bank
Perolehan aset tak Berwujud	-	(1.007.751.297)	Purchases of Intangible Asset
Pembelian aset tetap	(4.738.223.680)	(12.468.231.296)	Purchase of Fixed asset
Penjualan aset tetap	54.880.690	1.162.958.093	Proceeds from sale of fixed asset
Penempatan Deposito Berjangka	-	(4.000.000.000)	Placement of time deposit
<b>Kas bersih digunakan aktivitas investasi</b>	<b>(657.117.940)</b>	<b>(13.397.332.921)</b>	<b>Net cash used in investing activities</b>
<b>ARUS KAS DARI AKTIVITAS PENDANAAN</b>			<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>
Penerimaan pinjaman jangka pendek	44.502.459.736	18.426.380.244	Receipts from short-term loan
Pembayaran pinjaman jangka pendek	(106.805.317.411)	(300.884.130.732)	Payments of short-term loan
Pembayaran utang pemegang saham	(185.267.453.335)	(2.500.000.000)	Payments of shareholders loan
Penerimaan utang pemegang saham	189.720.045.095	298.285.326.357	Receipt from shareholders loan
<b>Kas bersih diperoleh dari (digunakan untuk) aktivitas pendanaan</b>	<b>(57.850.265.915)</b>	<b>13.327.575.869</b>	<b>Net cash generated from (used in) financing activities</b>
<b>KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS</b>	<b>(252.638.090.080)</b>	<b>(76.015.893.167)</b>	<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>
<b>KAS DAN SETARA KAS AWAL PERIODE</b>	<b>269.751.394.924</b>	<b>345.814.191.220</b>	<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING PERIOD</b>
Pengaruh perubahan kurs mata uang asing	(42.364.883)	(46.903.129)	Effects of foreign exchange rate changes
<b>KAS DAN SETARA KAS AKHIR PERIODE</b>	<b>17.070.939.961</b>	<b>269.751.394.924</b>	<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>

Disajikan Kembali/ As Restated (Catatan/ Note 53)

## Lampiran 13. Riwayat Hidup

**RIWAYAT HIDUP**

Ni Ketut Yoana Savitri lahir di Gianyar pada 16 Februari 2001. Penulis lahir dari pasangan suami istri Bapak I Wayan Sudarmika dan Ibu Nurjannah. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis beralamat di Banjar Melinggih, Desa Melinggih, Kecamatan Payangan, Kabupaten Gianyar, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SDN 4 Melinggih dan lulus pada tahun 2013. Kemudian penulis melanjutkan pendidikan di SMP Negeri 1 Payangan dan lulus pada tahun 2016. Pada tahun 2019, penulis menyelesaikan pendidikan di SMA Negeri 1 Payangan dengan mengambil jurusan Ilmu Pengetahuan Alam. Setelah itu penulis pernah melamar sebagai anggota kepolisian wanita namun gugur dan memutuskan untuk melanjutkan kuliah. Pada tahun 2021 penulis melanjutkan studi di Universitas Pendidikan Ganesha dengan mengambil jurusan Ekonomi dan Akuntansi prodi S1 Akuntansi. Pada semester akhir tahun 2025, penulis telah menyelesaikan skripsi yang berjudul “Penerapan Model Beneish M-Score Untuk Mengidentifikasi Indikasi Manipulasi Laporan Keuangan (Studi Kasus Pada PT Indofarma Tbk Periode 2021-2023)”. Selanjutnya, mulai tahun 2025 sampai dengan penulisan skripsi ini, penulis masih terdaftar sebagai mahasiswa Program Studi S1 Akuntansi di Universitas Pendidikan Ganesha.