



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

<b>5. PIUTANG USAHA</b>		<b>5. TRADE RECEIVABLES</b>	
Jumlah piutang usaha berdasarkan pelanggan:		<i>Details of trade receivables balance by customers:</i>	
	<b>31 Desember 2020/ December 31, 2020</b>	<b>31 Desember 2019/ December 31, 2019</b>	
<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)
Jumlah Piutang Usaha Pihak Berelasi	<b>309.025.391.297</b>	<b>9.236.025.657</b>	<i>Sub total of Related parties receivables</i>
<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 Mediika Jaya	13.350.150.000	-	PT Sumber Rejeki Mediika
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 Sahabat Farma	6.766.527.977	6.766.527.977	PT Sahabat 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 Pelni Petamburan	1.841.417.600	-	RS Pelni Petamburan
PT Forza Mitra Sejati	1.712.891.476	-	PT Forza Mitra Sejati
PT Arzia Karya Revolution	1.513.437.750	-	PT Arzia Karya Revolution
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 Comecindo	1.245.222.735	1.245.222.735	PT Prima Comecindo
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>	<i>Sub total of Third Parties Receivables</i>
Dikurangi: Cadangan Kerugian Penurunan Nilai	(127.294.090.148)	(32.149.464.673)	<i>Less: Allowance for Impairment of Trade Receivables</i>
<b>Sub Jumlah Piutang Usaha Pihak Ketiga Bersih</b>	<b>250.800.351.847</b>	<b>211.191.142.214</b>	<i>Sub total of Third Parties net Receivable</i>
<b>Jumlah Piutang Usaha – Bersih</b>	<b>559.825.743.144</b>	<b>220.427.167.871</b>	<i>Total Trade Receivables – Net</i>

**13. ASET TETAP- LANJUTAN****13. PROPERTY, PLANT AND EQUIPMENT - CONTINUED**

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

<u>Biaya perolehan</u>	<u>Saldo awal/ Beginning balance</u>	<u>Penambahan/ Additions</u>	<u>Pengurangan/ Deductions</u>	<u>Reklasifikasi/ Reclassifications</u>	<u>Saldo akhir/ Ending balance</u>	<u>At cost</u>
Tanah Bangunan & Prasarana	208.907.934.001	197.000.000	(14.465.238.715)	-	194.639.695.286	Land Buildings & Infrastructure
Instalasi	131.476.356.365	3.309.181.888	-	63.489.485.610	198.275.023.863	Installation
Mesin	83.499.149.056	4.777.321.725	(4.725.685)	(13.454.592.171)	74.817.152.925	Machinery
Peralatan	106.229.252.844	1.757.870.000	-	41.575.271.412	149.562.394.256	Factory Equipment
Pabrik	50.526.866.449	970.061.464	(1.452.955)	3.377.950.960	54.873.425.918	Office Furniture & Fixtures
Perlengkapan & Alat	38.073.455.019	1.307.073.786	(656.592.444)	3.513.512.817	42.237.449.178	Vehicles
Kantor	477.161.010	612.932.648	(104.040.000)	1.516.947.694	2.548.001.352	Construction in Progress
Kendaraan						Tax Amnesty Asset
Bangunan dalam pelaksanaan	60.229.263.680	6.059.209.959	-	(59.252.442.476)	7.016.031.163	Lease Asset
Aset Pengampunan pajak	-	-	-	6.019.704.468	6.019.704.468	Total
Aset sewa pembayaran	2.098.031.250	-	-	(2.098.031.250)	-	
<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>	

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

<u>Akumulasi penyusutan</u>	<u>Saldo awal/ Beginning balance</u>	<u>Penambahan/ Additions</u>	<u>Pengurangan/ Deductions</u>	<u>Reklasifikasi/ Reclassifications</u>	<u>Saldo akhir/ Ending balance</u>	<u>Accumulated depreciation</u>
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	(4.064.865)	741.574.356	35.143.434.804	Installation
Mesin	49.389.498.288	4.322.084.236	-	38.781.292.111	92.492.874.635	Machinery
Peralatan	29.073.698.406	3.300.344.219	(1.452.955)	5.386.881.810	37.759.471.480	Factory Equipment
Peralengkapan & Alat	32.688.398.612	1.003.052.317	(656.592.444)	2.648.141.890	36.683.000.175	Office Furniture & Fixtures
Kantor	142.420.476	211.174.206	(104.039.997)	1.594.665.050	1.844.219.735	Vehicles
Aset Pengampunan pajak	-	668.762.275	-	2.008.364.596	2.677.126.871	Tax Amnesty Asset
Aset sewa pembayaran	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:

	<u>31 Desember 2020/ December 31, 2020</u>	<u>31 Desember 2019/ December 31, 2019</u>	
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:*

	<b>31 Desember 2020 / December 31, 2020</b>	<b>31 Desember 2019 / December 31, 2019</b>	
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**

	<b>31 Desember 2020 / December 31, 2020</b>	<b>31 Desember 2019 / December 31, 2019</b>	
<b>Lokal:</b>			<b>Local:</b>
Obat			Medicine
Alat kesehatan, diagnostik dan lainnya	849.725.460.779	633.405.528.685	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	2.232.472.217	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:*

	<b>31 Desember 2020 / December 31, 2020</b>	<b>31 Desember 2019 / December 31, 2019</b>	
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>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:*

	<b>31 Desember 2020 / December 31, 2020</b>	<b>31 Desember 2019 / December 31, 2019</b>	
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 24)
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>ASSET LANCAR</b>			<b>CURRENT ASSETS</b>
Kas dan setara kas	4,42,43	158.178.406.505	Cash and cash equivalents
Piutang usaha	41,42,48		Trade receivables
- Pihak berelasi	5	309.025.391.297	Related parties -
- Pihak ketiga	5	250.890.351.847	Third parties -
Piutang lain-lain – Neto	6	11.978.307.436	Other receivables
Persediaan – Neto	7	144.767.398.929	Inventories
Pajak dibayar dimuka	8	176.627.098.219	Prepaid taxes
Uang muka dan biaya dibayar dimuka	9	77.699.535.782	Advances and prepayments
Aset pengembalian dana	10	5.656.330.065	Right of return assets
Jumlah Aset Lancar		1.134.732.820.080	Total Current Assets
<b>ASSET TIDAK LANCAR</b>			<b>NON CURRENT ASSETS</b>
Investasi pada entitas asosiasi	11	1.115.516.163	Investment in associate
Aset keuangan tersedia untuk dijual	12	155.585.955	Available-for-sale financial asset
Aset Pajak Tangguhan	37b	73.271.513.304	Deferred Tax Assets
Aset Tetap	13	456.932.530.650	Property, Plant and Equipment
Aset Hak Guna	14	14.453.636.893	Right of Use Assets
Aset tak berwujud	15	17.063.010.017	Intangible assets
Properti Investasi	16	13.397.694.666	Investment Property
Aset tidak lancar yang akan ditinggalkan			Abandoned non-current assets
Jumlah Aset Tidak Lancar	17	2.212.351.121	Total Non Current Assets
<b>JUMLAH ASET</b>		1.713.334.658.849	<b>TOTAL ASSETS</b>
<b>LIABILITAS</b>			
<b>LIABILITAS JANGKA PENDEK</b>			<b>CURRENT LIABILITIES</b>
Utang usaha	40		Trade payables
- Pihak berelasi	18,41	49.129.314.018	Related parties -
- Pihak ketiga	18	553.511.320.238	Third parties -
Pinjaman bank jangka pendek	19,41	91.858.005.417	Short term bank loans
Biaya yang masih harus dibayar	20	16.727.247.529	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	Axes Payables
Kewajiban Kontrak	24	2.259.890.669	Contract Liability
Liabilitas Imbalan Kerja Jangka Pendek	25	13.912.236.740	Short Term Employee Benefit
Jumlah Liabilitas Jangka Pendek		836.751.938.323	Total Current Liabilities
<b>LIABILITAS JANGKA PANJANG</b>			<b>NON-CURRENT LIABILITIES</b>
Pinjaman bank jangka panjang	26	360.776.420.282	Long term bank loans
Liabilitas Hak Guna	22	1.393.759.330	Lease Liability
Kewajiban imbalan pasca kerja	27	84.086.064.395	Employment benefit obligation
Kewajiban pajak tangguhan		-	Deferred Tax Liabilities
Jumlah Liabilitas Jangka Panjang		446.256.244.007	Total NonCurrent Liabilities
<b>JUMLAH LIABILITAS</b>		1.283.008.182.330	<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>EQUITY</b>
<b>EKUITAS</b>			
<b>EKUITAS YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK</b>			
Modal saham			<i>Share capital</i>
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	<i>Authorized - 10,000,000,000 shares, Issued and fully paid 3,099,267,500 shares with par value of Rp100 per share</i>
Tambahan modal disetor	30	81.120.060.644	<i>Additional paid-in capital</i>
Keuntungan belum direalisasi atas aset keuangan tersedia untuk dijual		50.585.449	<i>Unrealized gain on available for sale financial assets</i>
Keuntungan (Kerugian) aktuaria		(15.088.850.897)	<i>Unrealized gain (loss) actuarial Unrealized gain (loss) revaluation assets</i>
Keuntungan (Kerugian) revaluasi aset		203.293.717.754	
Saldo laba:			
Telah ditentukan penggunaannya		1.271.553.449	<i>Retained earnings: Appropriated</i>
Belum ditentukan penggunaannya		(150.252.017.344)	<i>Unappropriated</i>
Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk		430.321.799.055	<i>Total equity attributable to owners of the parent entity</i>
Kepentingan non pengendali	28	4.677.464	<i>Non-controlling interests</i>
<b>JUMLAH EKUITAS</b>		<b>430.326.476.519</b>	<b>TOTAL EQUITY</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<b>1.713.334.658.849</b>	<b>TOTAL LIABILITIES AND EQUITY</b>
		1.383.935.194.386	

Lampiran 03. Laporan Laba Rugi dan Penghasilan Komprehensif Lain  
Konsolidasian PT. Indofarma Tbk Periode 2019 dan 2020

<b>PT INDOFARMA (PERSERO) Tbk DAN ENTITAS ANAK</b> <b>LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN</b> <b>UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2020 dan 2019</b> <i>(Dinyatakan dalam Rupiah Penuh)</i>		<b>PT INDOFARMA (PERSERO) Tbk AND SUBSIDIARIES</b> <b>CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME</b> <b>FOR THE YEARS ENDED DECEMBER 31, 2020 and 2019</b> <i>(Expressed in Full Rupiah)</i>	
<b>Catatan / Notes</b>	<b>31 Desember 2020/ December 31, 2020</b>	<b>31 Desember 2019/ December 31, 2019</b>	
Penjualan bersih	31	1.715.587.654.399	<i>Net sales</i>
Beban pokok penjualan	32	(1.314.987.873.576)	<i>Cost of goods sold</i>
<b>LABA BRUTO</b>		<b>400.599.780.823</b>	<b>GROSS PROFIT</b>
Beban penjualan	33	(140.934.544.872)	<i>Selling expenses</i>
Beban umum dan administrasi	34	(126.316.625.703)	<i>General and administrative expenses</i>
(Keuntungan) Kerugian lain-lain-neto	36	(75.179.785.537)	<i>Other (income) expense - net</i>
<b>LABA (RUGI) USAHA</b>		<b>58.168.824.711</b>	<b>OPERATING PROFIT (LOSS)</b>
Beban keuangan	35	(40.410.906.886)	<i>Finance expenses</i>
Bagian (laba) rugi dari entitas asosiasi	11	323.684.351	<i>Share of (Profit)/Loss from Associate</i>
<b>LABA (RUGI) SEBELUM PAJAK</b>		<b>18.081.602.176</b>	<b>PROFIT LOSS BEFORE TAX</b>
Pajak Penghasilan			<i>Income Taxes</i>
Beban pajak kini	37a	(25.958.590.133)	<i>Current tax expense</i>
Manfaat (Beban) pajak tangguhan	37b	7.907.008.869	<i>Benefit (Expense) deferred tax</i>
Jumlah Pajak Penghasilan		<b>(18.051.581.467)</b>	<i>Total Income Tax</i>
<b>LABA (RUGI) TAHUN BERJALAN</b>		<b>30.020.709</b>	<b>PROFIT (LOSS) FOR THE YEAR</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>			<b>OTHER COMPREHENSIVE INCOME</b>
Pos-pos yang tidak akan direklasifikasi ke laba rugi			<i>Item that will not be reclassified to profit or loss</i>
Pengukuran Kembali Liabilitas Imbalan Pasca Kerja	27	(4.022.141.115)	<i>Remeasurement of Post Employment Benefit</i>
Pajak Penghasilan Terkait		362.154.910	<i>Related Income Tax</i>
		(3.659.986.205)	
Pos-pos yang tidak akan direklasifikasi ke laba rugi		-	<i>Item that will not be reclassified to profit or loss</i>
<b>JUMLAH PENGHASILAN KOMPREHENSIF LAIN</b>		<b>(3.659.986.205)</b>	<b>TOTAL OTHER COMPREHENSIVE INCOME</b>
<b>LABA (RUGI) KOMPREHENSIF TAHUN BERJALAN</b>		<b>(3.629.965.496)</b>	<b>TOTAL COMPREHENSIVE PROFIT (LOSS) FOR THE YEAR</b>
Laba (Rugi) yang dapat diatribusikan kepada:			<i>Profit (loss) attributable to:</i>
Pemilik entitas induk		27.580.910	<i>Owners of the parent</i>
Kepentingan non-pengendali		2.439.799	<i>Non-controlling interests</i>
Jumlah		<b>30.020.709</b>	<i>Total</i>
Laba (Rugi) Komprehensif yang dapat diatribusikan kepada :			<i>Comprehensive profit (loss) attributable</i>
Pemilik Entitas Induk		(3.632.394.862)	<i>Owners of the Parent</i>
Kepentingan Non Pengendali		2.429.366	<i>Non-controlling interest</i>
Jumlah		<b>(3.629.965.496)</b>	<i>Total</i>
<b>LABA RUGI BERSIH PER SAHAM</b>		<b>0,01</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	<i>Cash receipts from customers</i>
Pembayaran kas kepada pemasok dan karyawan	(1.475.016.704.580)	(1.307.905.236.347)	<i>Cash paid to suppliers and employees</i>
Pembayaran bunga	(40.410.906.886)	(40.588.774.648)	<i>Interest paid</i>
Penerimaan restitusi pajak	161.729.011.908	92.575.296.526	<i>Receipts from tax refund</i>
<b>Kas bersih diperoleh dari aktivitas operasi</b>	<b>46.547.903.552</b>	<b>37.184.640.411</b>	<i>Net cash generated from operating activities</i>
<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	<i>Receipts from short-term loan</i>
Pembayaran pinjaman jangka pendek	(193.979.856.211)	(246.096.595.646)	<i>Payments of short-term loan</i>
Pembayaran pinjaman jangka panjang	(3.917.199.503)	(9.292.462.170)	<i>Payment of Long – term Loan</i>
<b>Kas Bersih diperoleh dari (digunakan untuk)</b>	<b>(30.681.231.919)</b>	<b>(75.026.516.980)</b>	<i>Net cash generated from financing</i>
<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)	<i>Effects of foreign exchange rate changes</i>
<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

<b>6. PIUTANG USAHA</b>		<b>6. TRADE RECEIVABLES</b>	
Jumlah piutang usaha berdasarkan pelanggan:		Details of trade receivables balance by customers:	
		<b>31 December 2022/ December 31, 2022</b>	<b>31 December 2021/ December 31, 2021</b>
<b>Pihak Berelasi</b>			
PT Promosindo Medika	125.320.414.711	191.021.077.242	<i>PT Promosindo Medika</i>
PT Bio Farma (Persero)	23.684.892.531	39.199.066.000	<i>PT Bio Farma (Persero)</i>
PT Kimia Farma (Persero) Tbk	14.546.892.856	35.608.941.401	<i>PT Kimia Farma (Persero) Tbk</i>
PT Pertamina (Persero)	4.137.376.751	9.828.853.593	<i>PT Pertamina (Persero)</i>
PT Perusahaan Perdagangan (Persero)	1.398.595.151	1.366.581.562	<i>PT Perusahaan Perdagangan (Persero)</i>
PT Petrokimia Gresik	977.973.340	977.973.340	<i>PT Petrokimia Gresik</i>
PT Rajawali Nusindo	530.972.228	925.295.722	<i>PT Rajawali Nusindo</i>
PT PLN (Persero)	72.706.551	72.706.551	<i>PT PLN (Persero)</i>
Jumlah Piutang Usaha Pihak berelasi	<b>170.669.824.119</b>	<b>278.200.495.411</b>	<i>Sub total of Related parties receivable</i>
Dikurangi: Cadangan Kerugian Penurunan Nilai	(93.523.082.956)	(103.015.229.697)	<i>Less: Allowance for Impairment of Trade Receivables</i>
Sub Jumlah Piutang Usaha Pihak Berelasi Bersih	<b>77.146.741.163</b>	<b>175.185.265.714</b>	<i>Sub total of Related Parties net Receivable</i>
<b>Pihak Ketiga</b>			<i>Third Parties</i>
PT Fidel Inti Prima	14.199.999.999	14.300.000.000	<i>PT Fidel Inti Prima</i>
PT Synapsa Global Teknosalusi	12.080.000.000	16.080.000.000	<i>PT Synapsa Global Teknosalusi</i>
PT Dian Cipta Pharmindo	9.714.095.268	9.786.698.768	<i>PT Dian Cipta Pharmindo</i>
PT Makmur Bersama Citra Mulia	9.514.999.946	9.314.999.946	<i>PT Makmur Bersama Citra Mulia</i>
PT Mensa Bina Sukses	7.626.603.194	8.649.673.499	<i>PT Mensa Bina Sukses</i>
PT Sawah Besar Farmasi	6.766.527.977	6.766.527.977	<i>PT Sawah Besar Farmasi</i>
PT Trimitra Wisesa Abadi	5.971.795.292	5.971.795.292	<i>PT Trimitra Wisesa Abadi</i>
PT Senotama Mandiri	3.848.947.849	3.848.947.849	<i>PT Senotama Mandiri</i>
PT Barito Budi Pharmindo	2.814.286.294	2.814.286.294	<i>PT Barito Budi Pharmindo</i>
PT Giri Jaya Makmur	2.744.466.560	2.744.466.560	<i>PT Giri Jaya Makmur</i>
<b>Saldo dimindahkan</b>	<b>74.381.722.379</b>	<b>79.577.396.185</b>	<i>Transfer balance</i>

14. ASET TETAP

#### 14. PROPERTY, PLANT AND EQUIPMENT

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

	<u>Saldo awal/ Beginning balance</u>	<u>Peningkatan/ Additions</u>	<u>Pengurangan/ Deductions</u>	<u>Reklasifikasi/ Reclassifications</u>	<u>Saldo akhir/ Ending balance</u>	<u>At cost</u>
<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	-	1.297.666.443	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	-	3.287.689.091	160.959.962.275	Machinery
Peralatan	-	-	-	-	-	Factory equipment
Publik	59.138.682.521	1.225.177.377	(145.298.000)	(2.875.427.495)	57.343.134.403	Office furniture and fixtures
Perlengkapan dan Alat	-	-	-	-	-	Office furniture and fixtures
Kantor	46.910.524.215	1.081.958.481	(3.387.077.991)	101.692.533	44.707.097.238	Furniture
Kendaraan	2.465.178.397	-	-	-	2.465.178.397	Vehicles
Bangunan dalam pelaksanaan	-	-	-	-	-	Construction in progress
Aset Pengampunan pajak	3.086.675.449	842.463.001	-	(1.811.620.572)	2.117.517.878	Progress Tax Amnesty Asset
Jumlah	754.634.915.882	12.468.231.296	(3.532.375.991)	-	763.570.771.187	Total

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

<u>Akumulasi Pensusutan</u>	<u>Saldo awal/ Beginning balance</u>	<u>Penambahan/ Additions</u>	<u>Pengurangan/ Deductions</u>	<u>Reklasifikasi/ Reclassifications</u>	<u>Saldo akhir/ Ending balance</u>	<u>Accumulated Depreciation</u>
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	43.538.562.293	2.287.478.642	(36.680.321)	(3.187.670.405)	42.601.690.209	Factory equipment
Pabrik						Office
Perlengkapan dan alat kantor	38.368.284.045	1.907.581.052	(1.431.284.596)	14.174.989	38.858.755.490	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

<u>Biaya pembelian</u>	<u>Saldo awal/ Beginning balance</u>	<u>Penambahan/ Additions</u>	<u>Pengurangan/ Deductions</u>	<u>Reklasifikasi/ Reclassifications</u>	<u>Saldo akhir/ Ending balance</u>	<u>At cost</u>
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	56.543.558.249	2.395.124.272	-	-	59.938.682.521	Factory equipment
Pabrik						Office
Perlengkapan dan Alat Kantor	41.051.665.678	5.866.808.537	(7.950.000)	-	46.910.524.215	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	4.898.710.575	-	(8.937.500.000)	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

<u>Akumulasi Pensusutan</u>	<u>Saldo awal/ Beginning balance</u>	<u>Penambahan/ Additions</u>	<u>Pengurangan/ Deductions</u>	<u>Reklasifikasi/ Reclassifications</u>	<u>Saldo akhir/ Ending balance</u>	<u>Accumulated Depreciation</u>
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	40.700.153.844	2.838.408.449	-	-	43.538.562.293	Factory equipment
Pabrik						Office
Perlengkapan dan alat kantor	35.985.188.386	2.385.414.409	(2.318.750)	-	38.368.284.045	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**

	<u>31 Desember 2022 / December 31, 2022</u>	<u>31 Desember 2021 / December 31, 2021</u>	
<b>Lokal:</b>			<i>Local:</i>
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>			<i>Export:</i>
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:*

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

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

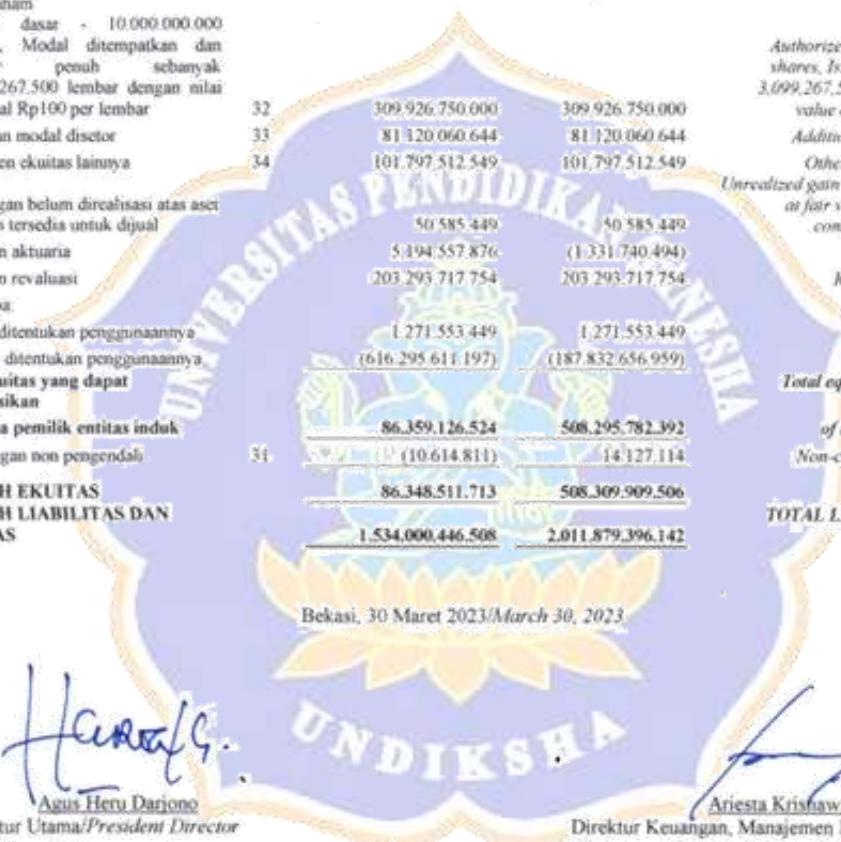
Catatan / Notes	31 Desember 2022/ December 31, 2022	31 Desember 2021/ December 31, 2021	
<b>ASET</b>			
<b>ASSET LANCAR</b>			<b>CURRENT ASSETS</b>
Kas dan setara kas	4,45,46	269.751.394.924	Cash and cash equivalents
Piutang usaha	45,46,47		Trade receivables
- Pihak berelasi	6	77.146.741.163	Related parties -
- Pihak ketiga	6	95.989.436.177	Third parties -
Piutang lain-lain	7	8.810.929.065	Other receivables
Persediaan	8	243.968.559.046	Inventories
Pajak dibayar dimuka	9	48.701.036.739	Prepaid taxes
Uang muka dan biaya dibayar dimuka	10	59.382.977.381	Advances and prepayments
Aset pengembalian dana	11	7.368.172.449	Right of return assets
Aset lancar lainnya	5	52.457.805.368	Other current assets
Jumlah Aset Lancar		<u>863.577.052.312</u>	<u>Total Current Assets</u>
<b>ASSET TIDAK LANCAR</b>			<b>NON-CURRENT ASSETS</b>
Investasi pada entitas asosiasi	12	1.300.454.109	Investment in associate
Aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain	13	155.585.955	Financial assets at fair value through other comprehensive income
Aset Pajak Tangguhan	41b	178.232.566.040	Deferred Tax Assets
Aset Tetap	14	448.655.665.445	Property, Plant and Equipment
Aset Hak Guna	15	14.338.441.698	Right of Use Assets
Aset tak berwujud	16	7.546.197.519	Intangible assets
Properti Investasi	17	13.049.388.828	Investment Property
Aset tidak lancar yang akan ditinggalkan	18	1.960.698.769	Abandoned non-current assets
Aset tidak lancar lainnya	19	5.184.395.833	Other non-current assets
Jumlah Aset Tidak Lancar		<u>670.423.394.196</u>	<u>Total Non-Current Assets</u>
<b>JUMLAH ASET</b>		<u>1.534.000.446.508</u>	<b>TOTAL ASSETS</b>
<b>LIABILITAS</b>			
<b>LIABILITAS JANGKA PENDEK</b>			<b>CURRENT LIABILITIES</b>
Utang usaha	45,46,47		Trade payables
- Pihak berelasi	20	35.832.215.586	Related parties -
- Pihak ketiga	20	490.051.995.327	Third parties -
Pinjaman kepada pemegang saham	29	56.572.544.769	Shareholder's loan
Pinjaman bank jangka pendek	21,46	136.465.573.979	Short term bank loans
Biaya yang masih harus dibayar	22	17.999.630.896	Accrued Expenses
Kewajiban pengembalian dana	23	27.677.712.214	Refund Liabilities
Liabilitas Hak Guna	24	2.275.250.958	Lease Liabilities
Utang Pajak	25	187.454.385.652	Taxes Payables
Kewajiban Kontrak	26	3.171.810.386	Contract Liability
Liabilitas Imbalan Kerja Jangka Pendek	27	27.744.821.266	Short Term Employee Benefit
Jumlah Liabilitas Jangka Pendek		<u>985.245.941.033</u>	<u>Total Current Liabilities</u>
<b>LIABILITAS JANGKA PANJANG</b>			<b>NON-CURRENT LIABILITIES</b>
Pinjaman bank jangka panjang	28	-	Long term bank loans
Pinjaman kepada pemegang saham	29	429.785.960.579	Shareholders loans
Liabilitas Hak Guna	24	2.113.726.790	Lease Liability
Kewajiban imbalan pasca kerja	30	30.506.306.393	Employment benefit obligation
Jumlah Liabilitas Jangka Panjang		<u>462.405.993.762</u>	<u>Total Non-Current Liabilities</u>
<b>JUMLAH LIABILITAS</b>		<u>1.447.651.934.795</u>	<b>TOTAL LIABILITIES</b>

PT INDOFARMA Tbk  
 DAN ENTITAS ANAK  
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 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
<b>EKUITAS</b>		
<b>EKUITAS YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK</b>		
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	32 309.926.750.000	309.926.750.000
Tambahan modal disetor	33 81.120.060.644	81.120.060.644
Komponen ekuitas lainnya	34 101.797.512.549	101.797.512.549
Keuntungan belum dicairkan atas aset keuangan tersedia untuk dijual	50.585.449	50.585.449
Cadangan aktuaria	5.194.557.876	(1.331.740.494)
Cadangan revaluasi	203.293.717.754	203.293.717.754
Saldo laba:		
Telah ditentukan penggunaannya	1.271.553.449	1.271.553.449
Belum ditentukan penggunaannya	(616.295.611.197)	(187.832.656.959)
Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk	86.359.126.524	508.295.782.392
Kepentingan non pengendali	31 (10.614.811)	14.127.114
<b>JUMLAH EKUITAS</b>	<b>86.348.511.713</b>	<b>508.309.909.506</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>1.534.000.446.508</b>	<b>2.011.879.396.142</b>
<b>EQUITY</b>		
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT ENTITY</b>		
<i>Share capital</i>		
<i>Authorized - 10.000.000.000 shares, Issued and fully paid: 3.099.267.500 shares with par value of Rp100 per share</i>		
<i>Additional paid-in capital</i>		
<i>Other equity component</i>		
<i>Unrealized gain on financial assets at fair value through other comprehensive income</i>		
<i>Actuarial reserve</i>		
<i>Revaluation reserve</i>		
<i>Retained earnings</i>		
<i>Appropriated</i>		
<i>Unappropriated</i>		
<i>Total equity attributable to owners of the parent entity</i>		
<i>Non-controlling interests</i>		
<b>TOTAL EQUITY</b>		
<b>TOTAL LIABILITIES AND EQUITY</b>		

Bekasi, 30 Maret 2023/March 30, 2023

  
 Agus Heru Darjono

Direktur Utama/President Director

  
 Arieska 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 umum 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
Jumlah Pajak Penghasilan		89.070.190.015	Total Income Tax
<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>
Pos-pos yang tidak akan direklasifikasi ke laba rugi			Item that will not be reclassified to profit or loss
Pengukuran Kembali Liabilitas Imbalan Pasa Kerja	30 8.935.775.413	17.068.629.029	Remeasurement of Post Employment Benefit
Pajak Penghasilan Terkait		(2.409.501.611)	Related Income Tax
Pos-pos yang tidak akan direklasifikasi ke laba rugi			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			Owners of the parent
Kepentingan non-pengendali			Non-controlling interests
Jumlah			Total
Laba (Rugi) Komprehensif yang dapat diatribusikan kepada :			Comprehensive profit (loss) attributable
Pemilik Entitas Induk			Owners of the Parent
Kepentingan Non Pengendali			Non-controlling interest
Jumlah			Total
<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

*Hasrofia:*  
Agus Heru Darjono

Direktur Utama/President Director

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

Ariesta Krishawan  
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)

	<b>31 Desember 2022/ December 31, 2022</b>	<b>31 Desember 2021/ December 31, 2021</b>	
<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>	<i>Net cash generated from (used in) operating activities</i>
<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>	<i>Net cash used in investing activities</i>
<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>	<i>Net cash generated from financing activities</i>
<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)*

<b>6. PIUTANG USAHA</b>		<b>6. TRADE RECEIVABLES</b>	
Jumlah piutang usaha berdasarkan pelanggan:		<i>Details of trade receivables balance by customers:</i>	
	<b>31 Desember 2023/ December 31, 2023</b>	<b>31 Desember 2022/ December 31, 2022</b>	
<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	23.684.892.331	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>	<i>Sub total of Related parties receivables</i>
Dikurangi: Cadangan Kerugian Penurunan Nilai	(145.244.452.296)	(93.523.082.956)	<i>Less: Allowance for Impairment of Trade Receivables</i>
<b>Sub Jumlah Piutang Usaha Pihak Berelasi Bersih</b>	<b>22.882.206.386</b>	<b>77.146.741.163</b>	<i>Sub total of Related Parties net Receivable</i>
<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 (dibawah 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>	<i>Sub total of Third Parties Receivables</i>
Dikurangi: Cadangan Kerugian Penurunan Nilai	(100.449.167.328)	(91.125.769.812)	<i>Less: Allowance for Impairment of Trade Receivables</i>
<b>Sub Jumlah Piutang Usaha Pihak Ketiga Bersih</b>	<b>39.546.927.021</b>	<b>95.989.436.177</b>	<i>Sub total of Third Parties net Receivable</i>
<b>Jumlah Piutang Usaha – Bersih</b>	<b>62.429.133.407</b>	<b>173.136.177.340</b>	<i>Total Trade Receivables – Net</i>

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 tertagihnya sisa-sisa piutang.

*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

<b>Bawa perolehan</b>	<b>Saldo awal/ Beginning balance</b>	<b>Pembahasan/ Additions</b>	<b>Pengurusan/ Impairment</b>	<b>Pengurangan/ Deductions</b>	<b>Reklasifikasi / Reclassifications</b>	<b>Saldo akhir/ Ending balance</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	57.343.154.463	3.158.638.570	–	(20.871.000)	702.500.000	61.185.401.773	Factory equipment
Pabrik	–	–	–	–	–	–	Office furniture
Perlengkapan dan Alat	–	–	–	–	–	–	Fixtures
Kantor	44.707.097.238	19.675.400	–	(112.522.277)	–	44.614.250.361	Vehicles
Kendaraan	2.465.178.397	–	–	–	–	2.465.178.397	Construction in Progress
Aset dalam pengerjaan	2.117.317.478	5.359.909.910	–	(99.907.187)	(1.147.463.000)	2.430.017.601	Tax Amnesty Asset
Aset Pengampunan pajak	6.019.704.468	–	–	–	–	6.019.704.468	Total
<b>Jumlah</b>	<b>763.476.771.187</b>	<b>4.738.223.680</b>	<b>–</b>	<b>(1.529.390.464)</b>	<b>(840.123.000)</b>	<b>765.948.471.403</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	42.447.899.426	3.053.327.896	–	–	–	45.501.227.316	Installation
Mesin	110.645.438.263	3.239.388.576	–	(29.531.296)	–	113.594.315.599	Machinery
Peralatan	42.601.690.209	2.339.636.291	–	(8.301.569)	–	45.131.024.931	Factory equipment
Pabrik	–	–	–	–	–	–	Office furniture
Perlengkapan dan alat	–	–	–	–	–	–	Fixtures
kantor	36.058.755.490	1.214.542.104	–	(49.577.133)	–	40.623.729.461	Vehicles
Kendaraan	3.023.371.039	157.157.248	–	–	–	3.180.528.587	Tax Amnesty Asset
Aset Pengampunan Pajak	4.579.003.006	622.357.521	–	–	–	5.201.360.528	Total
<b>Jumlah</b>	<b>314.915.165.742</b>	<b>16.659.778.586</b>	<b>36.490.865.421</b>	<b>(339.409.952)</b>	<b>–</b>	<b>367.726.339.727</b>	
<b>Nilai buku bersih</b>	<b>488.655.445.445</b>					<b>398.222.231.466</b>	<b>Net book value</b>

**34. PENJUALAN BERSIH****34. NET SALES**

	<b>31 Desember 2023 / December 31, 2023</b>	<b>31 Desember 2022 / December 31, 2022*</b>	<b>Local:</b>
<b>Lokal:</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>Eksport:</b>			<b>Export:</b>
Over the counter	10.366.966.977	7.552.575.084	Over the counter
Ethical	11.568.728.700	6.846.564.814	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:

	<b>31 Desember 2023 / December 31, 2023</b>	<b>31 Desember 2022 / December 31, 2022*</b>	<b>BKKBN</b>
BKKBN	107.972.972.809	–	Total
<b>Jumlah</b>	<b>107.972.972.809</b>	<b>–</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	<i>Salaries and social security</i>
Pemasaran dan distribusi	8.385.815.428	37.241.217.011	<i>Marketing and distribution</i>
Penyusutan aset hak guna (Catatan 15)	5.928.214.202	8.260.584.454	<i>Depreciation right of use (Note 15)</i>
Beban Kantor	5.201.971.448	7.697.880.183	<i>Office expenses</i>
Amortisasi aset takberwujud (Catatan 16)	5.044.030.931	4.927.700.270	<i>Amortization of intangible assets (Notes 16)</i>
Penyusutan Aset Tetap (Catatan 14)	3.916.869.942	3.578.316.925	<i>Depreciation of fixed assets (Notes 14)</i>
Beban sewa (Catatan 15)	1.623.984.782	1.101.320.287	<i>Short term lease expense (Note 15)</i>
Manfaat karyawan (Catatan 29)	1.121.890.256	2.752.194.482	<i>Employee benefits (Notes 29)</i>
Perjalanan Dinas	1.095.405.831	3.094.837.130	<i>Travelling expenses</i>
Pemeliharaan aset tetap	829.908.608	1.093.078.900	<i>Maintenance of fixed assets</i>
Lain-lain	262.115.121	489.257.666	<i>Others</i>
<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	<i>Salaries and social security</i>
Beban kantor	15.798.443.364	25.530.582.743	<i>Office expenses</i>
Manfaat karyawan (Catatan 29)	6.529.323.090	(3.213.232.103)	<i>Employee benefit (Notes 29)</i>
Pemeliharaan aset tetap	6.058.875.348	5.686.768.297	<i>Maintenance of fixed assets</i>
Pemurungan Nilai MP-ASI (Catatan 18)	1.960.698.769	125.826.176	<i>Impairment MP-ASI machinery (Notes 18)</i>
Jasa profesional	1.590.571.830	4.995.215.418	<i>Professional fee</i>
Pajak dan surcharge	676.700.960	547.354.338	<i>Tax and fees</i>
Perjalanan dinas	527.521.114	979.340.962	<i>Traveling expenses</i>
Pengembangan SDM dan Manajemen	371.574.345	377.290.253	<i>Management and HR development</i>
Penyusutan aset tetap (Catatan 14)	271.420.657	1.568.081.137	<i>Depreciation of fixed assets (Notes 14)</i>
Penyusutan properti investasi (Catatan 17)	174.152.919	174.152.919	<i>Depreciation of Investment Property (Notes 17)</i>
Rapat keanggotaan	-	857.906.928	<i>Meeting and training expenses</i>
<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			PT INDOFARMA Tbk AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2023 AND 2022 (Dinyatakan dalam Rupiah Penuh) (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>ASET</b>					
<b>ASSET LANCAR</b>					
Kas dan setara kas	4,47	17.070.939.961	269.751.394.924	345.814.191.220	<b>CURRENT ASSETS</b>
Piutang usaha	45,47				<i>Cash and cash equivalents</i>
- Pihak berelasi	6	22.882.206.386	77.146.741.163	175.185.265.714	<i>Trade receivables</i>
- Pihak ketiga	6	39.546.927.021	95.989.436.177	204.314.194.121	<i>Related parties -</i>
Piutang lain-lain	7	266.979.870	8.300.929.065	12.532.662.721	<i>Third parties -</i>
Persediaan	8	65.931.990.227	243.968.559.046	333.734.190.679	<i>Other receivables</i>
Pajak dibayar dienuka	9	12.227.469.961	6.622.686.071	149.781.949.486	<i>Inventories</i>
Uang muka dan biaya dibayar dimuka	10	30.803.041.625	49.382.977.381	80.721.401.186	<i>Prepaid taxes</i>
Aset pengembalian dana	11	4.902.485.638	7.368.172.449	12.848.512.862	<i>Advances and prepayments</i>
Aset lancar lainnya	5	5.364.859.625	52.457.805.368	61.457.732.000	<i>Right of return assets</i>
Jumlah Aset Lancar		<b>198.991.900.314</b>	<b>810.988.701.644</b>	<b>1.376.390.099.989</b>	<i>Other current assets</i>
					<b>Total Current Assets</b>
<b>ASSET TIDAK LANCAR</b>					
Investasi pada entitas asosiasi	12	1.642.691.458	1.300.454.109	1.215.177.152	<b>NON-CURRENT ASSETS</b>
Aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain	13	155.585.955	155.585.955	155.585.955	<i>Investment in associate</i>
Aset Pajak Tangguhan	41b	134.744.977.057	178.232.566.040	88.066.461.550	<i>Financial assets at fair value through other comprehensive income</i>
Aset Tetap	14	398.222.231.606	448.655.665.445	456.937.782.287	<i>Deferred Tax Assets</i>
Aset Hak Guna	15	10.698.313.771	14.338.441.698	20.209.186.168	<i>Property, Plant and Equipment</i>
Aset tak berwujud	16	2.498.041.588	7.546.197.519	11.714.578.016	<i>Right of Use Assets</i>
Properti Investasi	17	12.875.235.909	13.049.388.828	13.223.541.747	<i>Intangible assets</i>
Aset tidak lancar yang akan ditinggalkan	18	-	1.960.698.769	2.086.524.945	<i>Investment Property</i>
Aset tidak lancar lainnya	19	-	5.184.395.833	6.880.458.333	<i>Abandoned non-current assets</i>
Jumlah Aset Tidak Lancar		<b>560.837.077.344</b>	<b>670.423.394.196</b>	<b>600.489.296.153</b>	<i>Other non-current assets</i>
JUMLAH ASET		<b>759.828.977.658</b>	<b>1.481.412.095.840</b>	<b>1.976.879.396.142</b>	<b>Total Non-Current Assets</b>
<b>LIABILITAS</b>					
<b>LIABILITAS JANGKA PENDEK</b>					
Utang usaha	45,47				<b>LIABILITIES</b>
- Pihak berelasi	20	38.931.511.292	35.832.215.586	82.093.459.147	<b>CURRENT LIABILITIES</b>
- Pihak ketiga	20	449.755.757.649	518.563.834.695	515.081.154.712	<i>Trade payables</i>
Pinjaman kepada pemegang saham	28	263.862.033.561	56.572.544.769	78.000.000.000	<i>Related parties -</i>
Pinjaman bank jangka pendek	21,47	139.423.618.332	136.465.573.979	125.089.852.578	<i>Third parties -</i>
Biaya yang masih harus dibayar	22	20.973.796.685	17.999.630.896	18.338.386.163	<i>Shareholder's loan</i>
Kewajiban pengembalian dana	23	8.661.320.868	27.677.712.214	39.029.536.684	<i>Short term bank loans</i>
Liabilitas Hak Guna	24	2.036.502.999	2.275.250.958	4.226.734.748	<i>Accrued Expenses</i>
Utang Pajak	25	249.870.660.853	199.027.672.774	194.501.035.693	<i>Refund Liabilities</i>
Kewajiban Kontrak	26	7.214.553.419	3.171.810.386	2.942.726.644	<i>Taxes Payables</i>
Liabilitas Imbalan Kerja Jangka Pendek	27	<b>50.358.199.414</b>	<b>27.744.821.266</b>	<b>14.397.391.354</b>	<i>Contract Liability</i>
Jumlah Liabilitas Jangka Pendek		<b>1.231.087.955.072</b>	<b>1.025.331.067.523</b>	<b>1.073.700.277.723</b>	<i>Short Term Employee Benefit</i>
					<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/ January 1, 2022/ December 31, 2021*)	<b>NON-CURRENT LIABILITIES</b> <i>Long term bank loans</i>
<b>LIABILITAS JANGKA PANJANG</b>				
Pinjaman bank jangka panjang	-	-	293.833.471.889	
Pinjaman kepada pemegang saham	28	295.653.233.748	429.785.960.579	Shareholders loans
Liabilitas Hak Guna	24	780.370.026	2.113.726.790	Lease Liability
Kewajiban imbalan pasca kerja	29	36.459.677.078	30.506.306.393	Employment benefit obligation
Jumlah Liabilitas Jangka Panjang		<b>332.893.280.852</b>	<b>462.405.993.762</b>	Total Non-Current Liabilities
<b>JUMLAH LIABILITAS</b>		<b>1.563.981.235.924</b>	<b>1.487.737.061.285</b>	<b>TOTAL LIABILITIES</b>
<b>EKUITAS</b>				
<b>EKUITAS YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK</b>				
Modal saham				<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT ENTITY</b>
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	Share capital 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	Additional paid-in capital
Komponen ekuitas lainnya	33	11.426.067.007	101.797.512.549	Other equity component
Kemuntungan belum dicenalisasi atas aset keuangan tersedia untuk dijual		585.449	50.585.449	Unrealized gain on financial assets at fair value through other comprehensive income
Cadangan aktsaria		374.895.733	5.194.557.876	Actuarial reserve
Cadangan revaluasi		203.293.717.754	203.293.717.754	Revaluation reserve
Saldo laba:		1.271.553.449	1.271.553.449	Retained earnings: Appropriated
Telah ditentukan penggunaannya		(1.411.547.456.558)	(708.968.161.623)	Uneappropriated
Belum ditentukan penggunaannya			(251.343.861.209)	Total equity (capital deficiency) attributable to owners of the parent entity
Total ekuitas (defisiensi modal) yang dapat diatribusikan kepada pemilik entitas induk		(804.133.826.522)	(6.313.423.902)	Non-controlling interests
Kepentingan son pengendali	30	(18.431.744)	(11.541.543)	<b>TOTAL EQUITY (CAPITAL DEFICIENCY)</b>
<b>JUMLAH EKUITAS (DEFISIENSI MODAL)</b>		<b>(804.152.258.266)</b>	<b>(6.324.965.445)</b>	<b>TOTAL LIABILITIES AND EQUITY (CAPITAL DEFICIENCY)</b>
<b>JUMLAH LIABILITAS DAN EKUITAS (DEFISIENSI MODAL)</b>		<b>759.828.977.658</b>	<b>1.481.412.095.840</b>	<b>1.976.879.396.142</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

<b>PT INDOFARMA TBK DAN ENTITAS ANAK LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN UNTUK TAHUN BERKAHIR 31 DESEMBER 2023 DAN 2022</b> (Dinyatakan dalam Rupiah Penuh)		<b>PT INDOFARMA TBK AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022</b> (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	<i>Net sales</i>
Beban pokok penjualan	35	(680.988.443.517)	(988.892.681.503)	<i>Cost of goods sold</i>
<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)	<i>Selling expenses</i>
Beban umum dan administrasi	37	(123.837.424.521)	(135.316.285.407)	<i>General and administrative expenses</i>
Kerugian lain-lain-neto	39	(221.091.589.620)	(66.949.995.740)	<i>Other expense - net</i>
<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)	<i>Finance expenses</i>
Beban kerugian kecurangan	40	(5.951.604.288)	(162.572.375.264)	<i>Losses arising from fraud</i>
Bagian laba dari entitas asosiasi	12	392.237.349	85.276.957	<i>Share of profit from Associate</i>
<b>RUGI SEBELUM PAJAK</b>		<b>(669.509.217.512)</b>	<b>(549.336.370.240)</b>	<b>LOSS BEFORE TAX</b>
Pajak Penghasilan				<i>Income Taxes</i>
Beban pajak kini	41	(6.643.879.725)	(888.545.246)	<i>Current tax expense</i>
Manfaat (beban) pajak tangguhan	41	(44.846.978.299)	92.575.606.101	<i>Deferred tax (expense) benefit</i>
Jumlah Pajak Penghasilan - Bersih		<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				<i>Item that will not be reclassified to profit or loss</i>
Pengukuran Kembali Liabilitas Imbalan Pasca Kerja	29	(6.179.042.321)	8.935.775.413	<i>Remeasurement of Post Employment Benefit</i>
Pajak Penghasilan Terkait Pengukuran nilai wajar melalui penghasilan Komprehensif lain		1.359.389.316	(2.409.501.611)	<i>Related Income Tax</i>
JUMLAH PENGHASILAN (KERUGIAN) KOMPREHENSIF LAIN		<b>(50.000.000)</b>	<b>-</b>	<i>Share from other comprehensive income of associate</i>
<b>RUGI KOMPREHENSIF TAHUN BERJALAN</b>		<b>(4.869.653.005)</b>	<b>6.526.273.802</b>	<b>TOTAL OTHER COMPREHENSIVE INCOME (LOSS)</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  
 LAPORAN LABA RUGI DAN PENGHASILAN  
 KOMPREHENSIF LAIN KONSOLIDASIAN  
 UNTUK TAHUN BERKAHIR 31 DESEMBER 2023 DAN 2022  
 (Dinyatakan dalam Rupiah Persib)

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)

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	<u>(721.000.075.536)</u>	<u>(457.649.309.385)</u>	<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	<u>(725.869.728.541)</u>	<u>(451.123.035.583)</u>	<i>Total</i>
<b>RUGI BERSIH PER SAHAM</b>	<b>46</b>	<b>(232,63)</b>	<b>LOSS PER SHARE</b>

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

Jakarta, 28 Juni 2024/June 28, 2024

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  
(Dirnyatakan 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	<i>Cash receipts from customers</i>
Pembayaran kas kepada pemasok dan karyawan	(627.261.819.400)	(1.269.035.708.654)	<i>Cash paid to suppliers and employees</i>
Pengeluaran atas kecurangan	(5.951.604.288)	(172.572.375.264)	<i>Payments related to suspected fraud</i>
Pembayaran bunga	(59.643.867.168)	(36.711.693.657)	<i>Interest paid</i>
Penerimaan restitusi pajak	-	175.993.589.230	<i>Receipts from tax refund</i>
Kas bersih digunakan untuk aktivitas operasi	(194.130.706.225)	(75.946.136.115)	<i>Net cash used in operating activities</i>
<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	<i>Interest received from bank</i>
Perolehan aset tak Berwujud	-	(1.007.751.297)	<i>Purchases of Intangible Asset</i>
Pembelian aset tetap	(4.738.223.680)	(12.468.231.296)	<i>Purchase of Fixed asset</i>
Penjualan aset tetap	54.380.690	1.162.958.093	<i>Proceeds from sale of fixed asset</i>
Penempatan Deposito Berjangka	-	(4.000.000.000)	<i>Placement of time deposit</i>
Kas bersih digunakan aktivitas investasi	(657.117.940)	(13.397.332.921)	<i>Net cash used in investing activities</i>
<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	<i>Receipts from short-term loan</i>
Pembayaran pinjaman jangka pendek	(106.805.317.411)	(300.884.130.732)	<i>Payments of short-term loan</i>
Pembayaran utang pemegang saham	(185.267.453.335)	(2.500.000.000)	<i>Payments of shareholders loan</i>
Penerimaan utang pemegang saham	189.720.045.095	298.285.326.357	<i>Receipt from shareholders loan</i>
Kas bersih diperoleh dari (digunakan untuk) aktivitas pendanaan	(57.850.265.915)	13.327.575.869	<i>Net cash generated from (used in) financing activities</i>
<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)	<i>Effects of foreign exchange rate changes</i>
<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.