

# LAMPIRAN - LAMPIRAN



**Lampiran 1. Laba Rugi yang dihasilkan oleh PT. Indofarma, Tbk.**

**Laba Rugi yang dihasilkan oleh PT. Indofarma, Tbk.**

No	Tahun	Laba/Rugi	Permasalahan
1	2019	Rp 7.960.962.724	INAF memperoleh laba setelah 3 tahun berturut-turut mengalami kerugian. Pada saat itu, emiten berkode saham INAF tersebut menargetkan pada tahun 2020 mendatang Indofarma akan memperoleh kenaikan laba sekitar Rp13,56 miliar bersamaan dengan peningkatan penjualan sebesar Rp1,63 triliun (Situmorang, 2020)
2	2020	Rp 27,580,910	Pada tahun 2020, laba PT. Indofarma (INAF) turun drastis dari Rp 7,96 miliar (2019) menjadi hanya Rp 27,6 juta, penurunan ini lebih dari 99 %, meskipun penjualan meningkat berkat Covid-19. Hal itu disebabkan karena INAF menerapkan Cadangan kerugian piutang sebesar RP 38 miliar, beban pajak besar serta kelebihan stok dan penyusutan asset.
3	2021	(Rp 37,571,241,226)	Pada tahun 2021, PT. Indofarma, Tbk.. (INAF) mencatat peningkatan pendapatan signifikan sebesar 69% menjadi Rp2,9 triliun. Namun, lonjakan ini tidak diiringi efisiensi, karena beban pokok penjualan meningkat sebesar 86,45% menjadi Rp2,45 triliun, sementara beban operasional, termasuk beban penjualan, administrasi, dan kerugian lainnya, naik sekitar Rp55 miliar secara total. Akibatnya, meski pendapatan tumbuh, laba usaha menurun drastis dan perusahaan berbalik rugi Rp37,58 miliar, berbanding terbalik dengan laba tipis tahun sebelumnya (Azka, 2022)
4	2022	(Rp 428,487,671,595)	Tahun 2022, PT. Indofarma, Tbk. mencatat penurunan penjualan 62% menjadi Rp1,14 triliun. Meski beban pokok ditekan ke Rp1,25 triliun, tetap lebih tinggi dari pendapatan yang diterima, sehingga menghasilkan rugi bruto sebesar Rp110 miliar. Beban usaha dan keuangan yang membengkak membuat rugi bersih melonjak tajam hingga Rp428,46 miliar, naik lebih dari 1.000% dari tahun sebelumnya (Ramadhani, 2023).
5	2023	(Rp 720.993.176.197)	Tahun 2023, PT. Indofarma, Tbk. mencatat penurunan pendapatan drastis sebesar 54% menjadi Rp524 miliar dari Rp1,14 triliun di

			<p>tahun sebelumnya. Meski beban pokok turun, nilainya tetap lebih besar dari pendapatan, menghasilkan rugi bruto sebesar Rp157 miliar. Beban usaha dan keuangan yang terus meningkat membuat rugi usaha membengkak menjadi Rp603 miliar, dan rugi bersih melonjak tajam menjadi Rp721 miliar. Kondisi ini membuat ekuitas perusahaan negatif hingga Rp804 miliar, menandakan krisis keuangan yang semakin dalam (Nabila, 2024).</p>
6	2024	(Rp 334.488.574.835)	<p>Pada tahun 2024, PT. Indofarma Tbk. masih menghadapi tantangan berat meski ada perbaikan kinerja. Perusahaan berhasil memangkas kerugian bersih menjadi Rp334,5 miliar, lebih baik dibanding rugi Rp721 miliar di 2023. Pada tahun ini, BPK menemukan adanya indikasi <i>fraud</i> yang terjadi pada laporan keuangan yang dilaporkan periode 2020-2023 yang mengindikasikan kerugian negara hingga Rp371,8 miliar (BPK, 2024).</p>

Sumber: BEI (2025)



## Lampiran 2. Laporan Keuangan PT. Indofarma, Tbk 2019-2024

### a. Laporan Keuangan PT Indofarma Tbk Tahun 2019 dan 2020

#### - Laporan Laba Rugi

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	Net sales
Beban pokok penjualan	32	(1.314.987.873.576)	(1.108.815.136.496)	Cost of goods sold
<b>LABA BRUTO</b>		<b>400.599.780.823</b>	<b>250.360.113.159</b>	<b>GROSS PROFIT</b>
Beban penjualan	33	(130.937.514.872)	(117.476.426.950)	Selling expenses
Beban umum dan administrasi	34	(126.316.628.703)	(110.703.274.704)	General and administrative expenses
(Keuntungan) Kerugian lain-lain-neto	36	(75.179.785.537)	27.871.810.463	Other (income) expense-net
<b>LABA (RUGI) USAHA</b>		<b>58.168.824.711</b>	<b>50.055.221.968</b>	<b>OPERATING PROFIT (LOSS)</b>
Beban keuangan	35	(40.411.906.886)	(40.588.774.648)	Finance expenses
Bagian (laba) rugi dari entitas asosiasi	11	323.684.351	279.521.987	Share of (Profit)/Loss from Associate
<b>LABA (RUGI) SEBELUM PAJAK</b>		<b>18.081.602.176</b>	<b>9.745.969.307</b>	<b>PROFIT LOSS BEFORE TAX</b>
Pajak Penghasilan				Income Taxes
Beban pajak kini	37a	(25.958.390.336)	(29.78.100.250)	Current tax expense
Manfaat (Beban) pajak tangguhan	37b	7.907.008.869	1.194.096.969	Benefit (Expense) deferred tax
<b>Jumlah Pajak Penghasilan</b>		<b>(18.051.581.467)</b>	<b>(1.784.003.281)</b>	<b>Total Income Tax</b>
<b>LABA (RUGI) TAHUN BERJALAN PENGHASILAN KOMPREHENSIF LAIN</b>		<b>30.020.709</b>	<b>7.961.966.026</b>	<b>PROFIT (LOSS) FOR THE YEAR 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)	455.334.869	Remeasurement of Post Employment Benefit
Pajak Penghasilan Terkait		362.154.910	(108.833.717)	Related Income Tax
Pos-pos yang tidak akan direklasifikasi ke laba rugi		(3.659.986.205)	326.501.152	Item that will not be reclassified to profit or loss
<b>JUMLAH PENGHASILAN KOMPREHENSIF LAIN</b>		<b>(3.659.986.205)</b>	<b>326.501.152</b>	<b>TOTAL OTHER COMPREHENSIVE INCOME</b>
<b>LABA (RUGI) KOMPREHENSIF TAHUN BERJALAN</b>		<b>(3.629.965.496)</b>	<b>8.288.467.178</b>	<b>TOTAL COMPREHENSIVE PROFIT (LOSS) FOR THE YEAR</b>
Laba (Rugi) yang dapat diatribusikan kepada:				Profit (loss) attributable to:
Pemilik entitas induk		27.580.910	7.960.962.724	Owners of the parent
Keperentingan non-pengendali		2.439.799	1.003.302	Non-controlling interests
<b>Jumlah</b>		<b>30.020.709</b>	<b>7.961.966.026</b>	<b>Total</b>
Laba (Rugi) Komprehensif yang dapat diatribusikan kepada :				Comprehensive profit (loss) attributable
Pemilik Entitas Induk		(3.632.394.862)	8.287.472.496	Owners of the Parent
Keperentingan Non Pengendali		2.429.366	994.682	Non-controlling interest
<b>Jumlah</b>		<b>(3.629.965.496)</b>	<b>8.288.467.178</b>	<b>Total</b>
<b>LABA RUGI BERSIH PER SAHAM</b>		<b>0,01</b>	<b>2,57</b>	<b>PROFIT LOSS PER SHARE</b>

- Laporan Perubahan Modal

PT INDOFARMA (PERSERO) Tbk  
DAN ENTITAS ANAK  
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2020 dan 2019  
(Dinyatakan dalam Rupiah Penuh)

PT INDOFARMA (PERSERO) Tbk  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019  
(Expressed in Full Rupiah)

Catatan / Notes	Modal Disetor / Full Paid Capital	Tambahannya / Additional Paid in Capital	Penghasilan Komprehensif Lain / Other Comprehensive Income		Saldo Laba / Retained Earnings			Total Ekuitas Distribusikan Ke Pemilik Induk/ Total Equity Attributable to Owners of the Parent	Kepentingan Non-Pengendali/ Non-Controlling Interests	Total Ekuitas / Total Equity		
			Keuntungan (Kerugian) Aset Keuntungan / Unrealized Gain (Loss) Aktuaris	Keuntungan (Kerugian) Aktuaris / Unrealized gain (loss) Aktuaris	Keuntungan (Kerugian) Revaluasi Aset/ Unrealized gain (loss) Revaluation Loss	Ditentukan Penggunaannya / Appropriated	Belum Ditentukan Penggunaannya / Unappropriated					
Saldo per 1 Januari 2019	29.30	309.926.750.000	81.120.060.644	50.585.449	(11.755.384.898)	203.293.717.754	1.271.553.449	(87.261.115.368)	496.646.167.030	692.828	496.646.859.858	Balance as at January 1, 2019
Rugi tahun berjalan	-	-	-	-	-	-	-	7.960.962.724	7.960.962.724	1.003.302	7.961.966.026	Loss for the year Remeasurement of post employment benefit
Keuntungan aktuaris	-	-	-	-	326.509.772	-	-	-	326.509.772	(8.620)	326.501.152	
Saldo per 31 Desember 2019	29.30	309.926.750.000	81.120.060.644	50.585.449	(11.428.875.126)	203.293.717.754	1.271.553.449	(79.200.152.644)	504.933.639.526	1.687.510	504.935.327.036	Balance as at December 31, 2019
Penyesuaian Penerapan PSAK 71, 72, dan 73 Transaksi dengan kepentingan non pengendali	47	-	-	-	-	-	-	(70.978.288.829)	(70.978.288.829)	(596.192)	(70.978.885.021)	Adjustment adoption of SF-15 71, 72, and 73 Transactions with non controlling interest
Labu Tahun Berjalan Keuntungan (Kerugian) Aktuaris	-	-	-	-	-	-	-	(1.156.781)	27.580.910	2.439.799	30.020.709	Loss for the year Unrealized Gain (Loss) Aktuaris
Saldo per 31 Desember 2020	29.30	309.926.750.000	81.120.060.644	50.585.449	(15.088.850.897)	203.293.717.754	1.271.553.449	(150.252.017.344)	430.321.799.055	4.677.464	430.326.476.519	December 31, 2020

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.

## - Laporan Neraca

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	1.115.516.763	741.831.812	Investment in associate
Aset keuangan tersedia untuk dijual	12	155.585.955	6.015.585.955	Available-for-sale financial asset
Aset Pajak Tanggihan	37b	73.271.513.304	46.112.663.525	Deferred Tax Assets
Aset Tetap	13	436.932.330.650	469.100.892.206	Property, Plant and Equipment
Aset Hak Guna	14	14.453.635.893	-	Right of Use Assets
Aset tak berwujud	15	17.063.010.017	16.950.593.664	Intangible assets
Properti Investasi	16	13.297.694.666	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	49.129.314.038	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	Taxes Payables
Kewajiban Kontrak	24	2.259.890.699	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 Non Current 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 pengemasannya		(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>
Keperentingan non pengendali	28	4.677.864	1.687.510	Non-controlling interests
<b>JUMLAH EKUITAS</b>		<b>430.326.476.919</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>

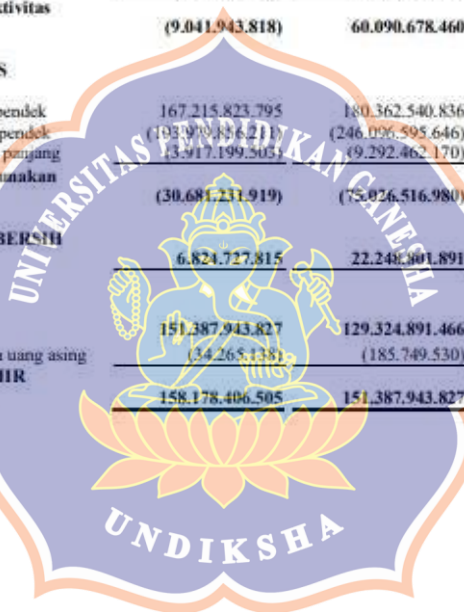


## - Laporan Arus Kas

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 INVESTASI</b>			<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>
Penerimaan penghasilan bunga	1.104.999.265	389.706.922	Interest received from bank
Perolehan Aset tak Berwujud	(2.880.541.390)	-	Purchases of Intangible Asset
Hasil penjualan aset tetap	64.454.541	42.516.650.000	Proceeds from sale of fixed asset
Pembelian aset tetap	(10.896.749.428)	(18.990.651.470)	Purchases of Fixed asset
Penerimaan investasi lain-lain	3.565.893.194	36.174.973.008	Other investment received
<b>Kas bersih digunakan untuk aktivitas investasi</b>	<b>(9.041.943.818)</b>	<b>60.090.678.460</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	167.215.823.795	180.362.540.836	Receipts from short-term loan
Pembayaran pinjaman jangka pendek	(93.979.836.211)	(246.056.595.646)	Payments of short-term loan
Pembayaran pinjaman jangka panjang	(3.917.199.505)	(9.292.462.170)	Payment of Long-term Loan
<b>Kas Bersih diperoleh dari (digunakan untuk)</b>	<b>(30.681.211.919)</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>22.240.301.891</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>



- Catatan atas Laporan Keuangan (Aset Tetap)

PT INDOFARMA Tbk DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN  
Tanggal 31 Desember 2020 dan 2019  
Untuk tahun-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, 2020 and 2019  
For the Years Then Ended  
(Expressed in full Rupiah, unless otherwise stated)

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	208.907.034.001	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						Factory equipment
Pabrik	50.526.866.449	970.061.464	(1.452.955)	3.377.950.940	54.873.425.918	Office
Perlengkapan & Alat						furniture &
Kantor	38.073.455.019	1.307.073.786	(656.592.444)	3.513.512.817	42.237.449.178	Fixtures
Kendaraan	477.361.010	612.932.648	(104.040.000)	1.516.947.694	2.548.001.352	Vehicles
Bangunan dalam pelaksanaan						Construction in
Asel	60.229.263.680	6.059.209.959	-	(59.272.442.476)	7.016.031.163	Progress Tax
Pengurangan pajak						Amortary Asset
Asel sewa pembiayaan	2.098.031.250			(2.098.031.250)		Lease Asset
<b>Jumlah</b>	<b>681.517.469.674</b>	<b>18.990.681.470</b>	<b>(15.232.849.799)</b>	<b>44.713.807.064</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	(4.264.865)	8.502.594.579	56.287.858.509	Buildings & infrastructure
Instalasi	29.750.476.762	2.655.448.551	(4.725.685)	741.574.356	33.143.434.804	Installation
Mesin	49.389.498.388	4.322.064.246	-	38.781.292.111	92.482.874.615	Machinery
Peralatan						Factory equipment
Pabrik	29.073.698.406	3.300.344.219	(1.452.954)	5.386.881.810	37.759.471.480	Office
Perlengkapan & Alat						furniture &
Kantor	32.688.398.612	1.003.052.117	(656.592.444)	3.648.141.890	36.683.000.175	Fixtures
Kendaraan	142.420.476	211.174.216	(104.039.997)	1.594.695.050	1.844.219.735	Vehicles
Asel						Tax
Pengurangan pajak		668.762.875		2.008.364.596	2.677.126.871	Amortary Asset
Asel sewa pembiayaan	94.411.406			(94.411.406)		Lease Asset
<b>Jumlah</b>	<b>184.751.912.373</b>	<b>15.933.121.185</b>	<b>(766.150.261)</b>	<b>10.969.182.986</b>	<b>260.897.986.303</b>	<b>Total</b>
<b>Nilai Buku Bersih</b>	<b>496.765.557.301</b>				<b>469.100.892.106</b>	<b>Net Book Value</b>

Pembentukan 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>

PT INDOFARMA TBK DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN  
Tanggal 31 Desember 2020 dan 2019  
Untuk tahun-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, 2020 and 2019  
For the Years Then Ended  
(Expressed in full Rupiah, unless otherwise stated)

## 13. ASET TETAP

## 13. PROPERTY, PLANT AND EQUIPMENT

1 Januari – 31 Desember 2020/ January 1 – December 31, 2020

	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Reclassifications	Saldo akhir/ Ending balance	
<b>Biaya perolehan</b>						<b>At cost</b>
Tanah	194.639.695.286	-	-	-	194.639.695.286	Land
Bangunan dan Prasarana	198.275.023.863	275.405.000	-	-	198.550.428.863	Buildings and infrastructure
Instalasi	74.817.152.925	252.710.000	(22.948.600)	1.103.172.477	76.150.086.802	Installation
Mesin	149.562.394.256	586.940.000	-	502.203.125	150.651.537.381	Machinery
Peralatan Pabrik	54.873.425.918	30.280.144	(7.365.000)	1.647.217.187	56.543.558.249	Factory equipment
Perlengkapan dan Alat Kantor	42.237.449.178	909.105.739	(2.094.889.239)	-	41.051.665.678	Office furniture and fixtures
Kendaraan	2.548.001.352	1.812.430.545	(293.227.000)	-	4.067.204.897	Vehicles
Bangunan dalam pelaksanaan Aset	7.016.031.163	7.029.878.000	-	(6.730.444.289)	7.165.464.874	Construction in progress
Pengampunan pajak	6.019.704.468	-	-	-	6.019.704.468	Tax Amnesty Asset
<b>Jumlah</b>	<b>729.988.878.409</b>	<b>10.896.749.428</b>	<b>(2.418.429.839)</b>	<b>(3.477.851.500)</b>	<b>734.989.346.498</b>	<b>Total</b>

1 Januari – 31 Desember 2020/ January 1 – December 31, 2020

	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Reclassifications	Saldo akhir/ Ending balance	
<b>Akumulasi Penyusutan</b>						<b>Accumulated Depreciation</b>
Bangunan dan Prasarana	56.287.858.503	5.311.988.447	-	-	61.599.846.950	Buildings and infrastructure
Instalasi	33.143.434.804	3.237.666.102	(22.150.329)	-	36.358.950.577	Installation
Mesin	92.492.874.635	5.684.738.871	-	-	98.177.613.506	Machinery
Peralatan Pabrik	37.759.471.480	2.944.440.335	(3.757.971)	-	40.700.153.844	Factory equipment
Perlengkapan dan alat kantor	36.683.000.175	1.395.953.844	(2.093.765.633)	-	35.985.188.386	Office furniture and fixtures
Kendaraan	1.844.219.737	349.781.880	(293.226.984)	-	1.900.774.631	Vehicles
Aset Pajak	2.677.126.871	657.161.083	-	-	3.334.287.954	Tax Amnesty Asset
<b>Jumlah</b>	<b>260.887.986.203</b>	<b>19.581.730.562</b>	<b>(2.412.900.917)</b>	<b>-</b>	<b>278.056.815.848</b>	<b>Total</b>
<b>Nilai buku bersih</b>	<b>469.100.892.206</b>				<b>456.932.530.650</b>	<b>Net book value</b>

\*Reklasifikasi akun ke aset tak berwujud

\*Reclassification account to intangible asset

**b. Laporan Keuangan PT Indofarma Tbk Tahun 2020 dan 2021**  
**- Laporan Laba Rugi**

PT INDOFARMA Tbk DAN ENTITAS ANAK LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2021 dan 2020 (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, 2021 and 2020 (Expressed in Full Rupiah)		
	Catatan / Notes	31 Desember 2021/ December 31, 2021	31 Desember 2020/ December 31, 2020	
Penjualan bersih	35	2.901.986.532.879	1.715.587.654.399	Net sales
Beban pokok penjualan	36	(2.450.332.548.549)	(1.314.987.873.576)	Cost of goods sold
<b>LABA BRUTO</b>		<b>451.653.984.330</b>	<b>400.599.780.823</b>	<b>GROSS PROFIT</b>
Beban penjualan	37	(153.158.756.202)	(140.934.544.872)	Selling expenses
Beban umum dan administrasi	38	(148.534.732.122)	(126.316.625.703)	General and administrative expenses
Kerugian lain-lain-neto	40	(97.981.260.981)	(75.179.785.537)	Other expense-net
<b>LABA USAHA</b>		<b>51.979.235.025</b>	<b>58.168.824.711</b>	<b>OPERATING PROFIT</b>
Beban keuangan	39	(43.305.696.962)	(40.410.906.886)	Finance expenses
Bagian laba dari entitas asosiasi	12	99.660.989	323.684.351	Share of profit from Associate
<b>LABA SEBELUM PAJAK</b>		<b>8.773.199.052</b>	<b>18.081.602.176</b>	<b>PROFIT BEFORE TAX</b>
Pajak Penghasilan				Income Taxes
Beban pajak kini	41a	(64.450.855.889)	(25.958.590.336)	Current tax expense
Manfaat pajak tangguhan	41b	18.106.415.611	7.907.008.869	Deferred tax benefit
<b>Jumlah Pajak Penghasilan</b>		<b>(46.344.440.278)</b>	<b>(18.051.581.467)</b>	<b>Total Income Tax</b>
<b>LABA (RUGI) TAHUN BERJALAN</b>		<b>(37.571.241.226)</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				Item that will not be reclassified to profit or loss
Pengukuran Kembali Efabilitas Imbalan Pasca Kerja	30	17.068.629.029	(4.022.141.115)	Remeasurement of Post Employment Benefit
Pajak Penghasilan Terkait		(3.311.467.365)	362.154.910	Related Income Tax
Pos-pos yang tidak akan direklasifikasi ke laba rugi		13.757.161.664	(3.659.986.205)	Item that will not be reclassified to profit or loss
<b>JUMLAH PENGHASILAN (RUGI) KOMPREHENSIF LAIN</b>		<b>13.757.161.664</b>	<b>(3.659.986.205)</b>	<b>TOTAL OTHER COMPREHENSIVE INCOME (LOSS)</b>
<b>RUGI KOMPREHENSIF TAHUN BERJALAN</b>		<b>(23.814.079.562)</b>	<b>(3.629.965.496)</b>	<b>TOTAL COMPREHENSIVE LOSS FOR THE YEAR</b>
Laba (Rugi) yang dapat diatribusikan kepada:				Profit (loss) attributable to:
Pemilik entitas induk		(37.580.639.615)	27.580.910	Owners of the parent
Kepentingan non-pengendali		9.398.389	2.439.799	Non-controlling interests
<b>Jumlah</b>		<b>(37.571.241.226)</b>	<b>30.020.709</b>	<b>Total</b>
Laba (Rugi) Komprehensif yang dapat diatribusikan kepada :				Comprehensive profit (loss) attributable
Pemilik Entitas Induk		(23.823.529.212)	(3.632.394.862)	Owners of the Parent
Kepentingan Non Pengendali		9.449.650	2.429.366	Non-controlling interest
<b>Jumlah</b>		<b>(23.814.079.562)</b>	<b>(3.629.965.496)</b>	<b>Total</b>
<b>LABA RUGI BERSIH PER SAHAM</b>		<b>(12,12)</b>	<b>0,01</b>	<b>EARNINGS LOSS PER SHARE</b>

- Laporan Perubahan Modal

PT INDOFARMA Tbk  
DAN ENTITAS ANAK  
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2021 dan 2020  
(Dinyatakan dalam Rupiah Penuh)

PT INDOFARMA Tbk  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in Full Rupiah)

	Catatan / Notes	Modal Ditetapkan / Full Paid Capital	Tambahannya / Additional Paid in Capital	Keuntungan (Kerugian) Aset Keuangan / Unrealized Gain (Loss) Financial Asset	Keuntungan (Kerugian) Aktuarial / Unrealized gain (loss) Actuarial	Komponen Ekuitas Lainnya / Other Equity Component	Keuntungan (Kerugian) Revaluasi Aset/ Unrealized gain (loss) Revaluation Asset	Saldo Laba / Retained Earnings	Dibeban Penggunaannya / Appropriated	Belanja Ditetapkan Penggunaannya / Inappropriated	Total Ekuitas Distribusikan Ke Pemilik Induk/ Total Equity Attributable to Owners of the Parent	Kepentingan Non-Pengendali/ Non-Controlling Interests	Total Ekuitas / Total Equity	
														Penghasilan Komprehensif Lain / Other Comprehensive Income
Saldo per 1 Januari 2020	32,33	309.926.750.000	81.120.060.644	50.585.449	(11.428.875.126)	-	203.293.717.754	1.271.553.449	(79.300.152.644)	-	504.933.639.526	1.687.510	504.935.327.036	Balance as at January 1, 2019
Penyesuaian Penerapan PSAK 71, 72, dan 73	-	-	-	-	-	-	-	-	(70.978.288.829)	(70.978.288.829)	-	(596.192)	(70.978.885.021)	Adjustment adoption of SFAS 71, 72, and 73
Transaksi dengan kepentingan non-pengendali	-	-	-	-	-	-	-	-	(1.156.781)	(1.156.781)	1.156.781	-	-	Transactions with non controlling interest
Laba Tahun Berjalan	-	-	-	-	-	-	-	27.580.910	-	27.580.910	-	2.439.799	30.020.709	Loss for the year
Keuntungan (Kerugian) Aktuarial	-	-	-	-	(3.659.975.771)	-	-	-	-	-	(3.659.975.771)	(10.434)	(3.659.986.205)	Unrealized Gain (Loss) Actuarial
Saldo per 31 Desember 2020	32,33	309.926.750.000	81.120.060.644	50.585.449	(15.088.850.897)	-	203.293.717.754	1.271.553.449	(190.252.017.344)	-	430.321.799.055	4.677.464	430.326.476.519	Balance as at December 31, 2020
Pinjaman Tanpa Bunga Utang Pemegang Saham	34	-	-	-	-	-	101.797.512.549	-	-	-	101.797.512.549	-	101.797.512.549	Deemed Interest Attributable to Shareholder Loan
Rugi Tahun Berjalan	-	-	-	-	-	-	-	-	(37.580.639.615)	(37.580.639.615)	-	9.398.389	(37.571.241.226)	Loss for the year
Keuntungan (Kerugian) Aktuarial	-	-	-	-	13.757.110.403	-	-	-	-	-	13.757.110.403	51.261	13.757.161.664	Unrealized Gain (Loss) Actuarial
Saldo per 31 Desember 2021	32,33	309.926.750.000	81.120.060.644	50.585.449	(1.331.740.494)	101.797.512.549	203.293.717.754	1.271.553.449	(187.832.656.959)	-	508.295.782.392	14.127.114	508.309.909.506	Balance as at December 31, 2021

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.

## - Laporan Neraca

PT INDOFARMA Tbk  
 DAN ENTITAS ANAK  
 LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
 31 DESEMBER 2021 DAN 2020  
 (Ditampilkan dalam Rupiah Pembul)

PT INDOFARMA Tbk  
 AND SUBSIDIARIES  
 CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
 December 31, 2021 and 2020  
 (Expressed in Full Rupiah)

Catatan / Notes	31 Desember 2021/ December 31, 2021	31 Desember 2020/ December 31, 2020	
<b>ASET</b>			<b>ASSETS</b>
<b>ASET LANCAR</b>			<b>CURRENT ASSETS</b>
Kas dan setara kas	4,45,46	380.814.191.220	158.178.406.505
Prutang usaha	45,46,47		
- Pihak berelasi	6	175.185.265.714	291.657.582.312
- Pihak ketiga	6	204.314.194.121	268.168.160.832
Prutang lain-lain - Neto	7	12.532.662.721	11.978.307.436
Persediaan - Neto	8	333.734.190.679	144.767.398.929
Pajak dibayar dimuka	9	149.781.949.486	176.627.098.219
Uang muka dan biaya dibayar dimuka	10	80.721.401.186	77.699.535.782
Aset pengembalian dana	11	12.848.512.862	5.656.330.065
Aset lancar lainnya	5	61.457.732.000	-
<b>Jumlah Aset Lancar</b>		<b>1.411.390.099.989</b>	<b>1.134.732.820.080</b>
<b>ASET TIDAK LANCAR</b>			<b>NON-CURRENT ASSETS</b>
Investasi pada entitas asosiasi	12	1.215.177.152	1.115.516.163
Aset keuangan tersedia untuk dijual	13	155.585.955	155.585.955
Aset Pajak Tanggihan	41b	89.066.461.550	73.271.513.304
Aset Tetap	14	436.937.762.287	456.932.530.650
Aset Hak Guna	15	20.209.148.468	14.453.636.893
Aset tak berwujud	16	11.714.578.016	17.063.010.017
Properti Investasi	17	13.223.541.747	13.397.694.666
Aset tidak lancar yang akan ditinggalkan	18	2.086.524.945	2.212.351.121
Aset tidak lancar atau kelompok perusahaan yang dimiliki untuk dijual	19	6.858.958.323	-
Aset tidak lancar lainnya		21.500.000	-
<b>Jumlah Aset Tidak Lancar</b>		<b>600.489.296.123</b>	<b>578.601.838.709</b>
<b>JUMLAH ASET</b>		<b>2.011.879.396.142</b>	<b>1.713.334.658.849</b>
<b>LIABILITAS</b>			<b>LIABILITIES</b>
<b>LIABILITAS JANGKA PENDEK</b>			<b>CURRENT LIABILITIES</b>
Utang usaha	45,46,47		
- Pihak berelasi	20	82.093.459.147	49.129.314.018
- Pihak ketiga	20	486.569.315.344	553.511.320.238
Utang pemegang saham	29	78.000.000.000	-
Pinjaman bank jangka pendek	21,46	125.089.852.578	91.858.005.417
Biaya yang masih harus dibayar	22	18.338.386.162	16.727.247.529
Kewajiban pengembalian dana	23	54.023.530.684	7.784.828.001
Liabilitas Hak Guna	24	4.226.734.748	3.464.644.094
Utang Pajak	25	193.501.035.693	98.104.451.617
Kewajiban Kontrak	26	2.942.726.644	2.259.890.669
Liabilitas Imbalan Kerja Jangka Pendek	27	14.397.391.354	13.912.236.740
<b>Jumlah Liabilitas Jangka Pendek</b>		<b>1.045.188.438.355</b>	<b>836.751.938.323</b>
<b>LIABILITAS JANGKA PANJANG</b>			<b>NON-CURRENT LIABILITIES</b>
Pinjaman bank jangka panjang	28	293.833.471.889	360.776.420.282
Pinjaman kepada pemegang saham	29	100.687.260.698	-
Liabilitas Hak Guna	24	3.000.553.652	1.393.759.330
Kewajiban imbalan pasca kerja	30	60.859.762.042	84.086.064.395
<b>Jumlah Liabilitas Jangka Panjang</b>		<b>458.381.048.281</b>	<b>446.256.244.007</b>
<b>JUMLAH LIABILITAS</b>		<b>1.503.569.486.636</b>	<b>1.283.008.182.330</b>

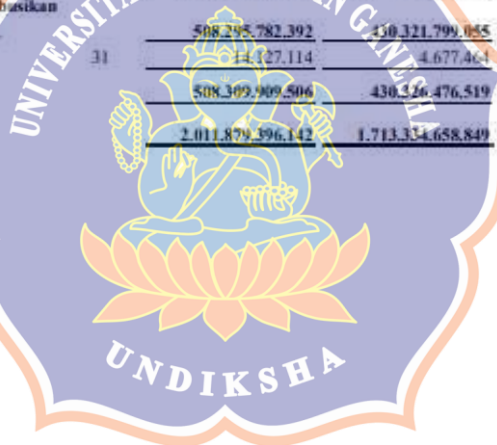
Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan.

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

PT INDOFARMA Tbk  
 DAN ENTITAS ANAK  
 LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
 31 DESEMBER 2021 DAN 2020  
 (Dituturkan dalam Bahasa Peruh)

PT INDOFARMA Tbk  
 AND SUBSIDIARIES  
 CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
 December 31, 2021 and 2020  
 (Expressed in Full Bahasa)

	Catatan / Notes	31 Desember 2021/ December 31, 2021	31 Desember 2020/ December 31, 2020	
<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	32	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	33	81.120.060.644	81.120.060.644	Additional paid-in capital
Komponen ekuitas lainnya	34	101.797.512.549	-	Other equity component
Keuntungan belum direalisasi atas aset keuangan tersedia untuk dijual		50.585.449	50.585.449	Unrealized gain on financial assets at fair value through other comprehensive income
Keuntungan (Kerugian) aktuarial		(1.321.740.494)	(15.088.850.897)	Actuarial gain (loss)
Keuntungan revaluasi aset		203.293.717.754	203.293.717.754	Unrealized gain revaluation assets
Saldo laba:				Retained earnings:
Telah ditentukan penggunaannya		1.271.553.449	1.271.553.449	Appropriated
Belum ditentukan penggunaannya		(157.852.656.959)	(150.252.017.344)	Unappropriated
<b>Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk</b>		<b>508.295.782.392</b>	<b>430.321.799.055</b>	<b>Total equity attributable to owners of the parent entity</b>
Kepentingan non pengendali	31	14.327.114	4.677.464	Non-controlling interests
<b>JUMLAH EKUITAS</b>		<b>508.309.909.506</b>	<b>430.326.476.519</b>	<b>TOTAL EQUITY</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<b>2.011.879.396.142</b>	<b>1.713.334.658.849</b>	<b>TOTAL LIABILITIES AND EQUITY</b>



## - Laporan Arus Kas

PT INDOFARMA Tbk  
DAN ENTITAS ANAK  
LAPORAN ARUS KAS KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2021 dan 2020  
(Dinyatakan dalam Rupiah Penuh)

PT INDOFARMA Tbk  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020  
(Expressed in Full Rupiah)

	31 Desember 2021/ December 31, 2021	31 Desember 2020/ December 31, 2020	
<b>ARUS KAS DARI AKTIVITAS OPERASI</b>			<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>
Penerimaan kas dari pelanggan	3.080.300.728.902	1.400.246.503.110	Cash receipts from customers
Pembayaran kas kepada pemasok dan karyawan	(3.007.731.553.036)	(1.475.016.704.580)	Cash paid to suppliers and employees
Pembayaran bunga	(43.305.696.962)	(40.410.906.886)	Interest paid
Penerimaan restitusi pajak	63.636.000.042	161.729.011.908	Receipts from tax refund
<b>Kas bersih diperoleh dari aktivitas operasi</b>	<b>92.899.478.946</b>	<b>46.547.903.552</b>	<b>Net cash generated from operating activities</b>
<b>ARUS KAS DARI AKTIVITAS INVESTASI</b>			<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>
Penerimaan penghasilan bunga	1.992.733.133	1.104.999.265	Interest received from bank
Perolehan Aset tak Berwujud	(133.650.000)	(2.880.541.390)	Purchases of Intangible Asset
Hasil penjualan aset tetap	-	64.454.541	Proceeds from sale of fixed asset
Pembelian aset tetap	(21.270.495.384)	(10.896.749.428)	Purchases of Fixed asset
Pencampuran deposito berjangka	(95.000.000.000)	-	Placement of time deposit
Penerimaan investasi lain-lain	-	3.565.893.194	Other investment received
<b>Kas bersih digunakan untuk aktivitas investasi</b>	<b>(114.411.412.251)</b>	<b>(9.041.943.818)</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	694.451.222.118	167.215.823.795	Receipts from short-term loan
Pembayaran pinjaman jangka pendek	(708.061.480.218)	(193.979.856.211)	Payments of short-term loan
Pembayaran pinjaman jangka panjang	(20.100.843.132)	(3.917.159.503)	Payment of Long-term Loan
Penerimaan utang pemegang saham	277.860.000.000	-	Receipt from shareholders loan
<b>Kas Bersih diperoleh dari (digunakan untuk) aktivitas pendanaan</b>	<b>244.148.898.768</b>	<b>(30.681.231.919)</b>	<b>Net cash generated from (used in) financing activities</b>
<b>KENAIKAN BERSIH KAS DAN SETARA KAS</b>	<b>222.636.965.463</b>	<b>6.824.727.815</b>	<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>
<b>KAS DAN SETARA KAS AWAL PERIODE</b>	<b>158.178.406.505</b>	<b>151.387.943.827</b>	<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING PERIOD</b>
Pengaruh perubahan kurs mata uang asing	(1.180.748)	(34.265.138)	Effects of foreign exchange rate changes
<b>KAS DAN SETARA KAS AKHIR PERIODE</b>	<b>380.314.191.220</b>	<b>158.178.406.505</b>	<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>

- Catatan atas Laporan Keuangan (Penyusutan Aset Tetap)

1 Januari – 31 Desember 2020/ January 1 – December 31, 2020

	Saldo awal/ <i>Beginning balance</i>	Penambahan/ <i>Additions</i>	Pengurangan/ <i>Deductions</i>	Reklasifikasi/ <i>Reclassifications</i>	Saldo akhir/ <i>Ending balance</i>	<i>At cost</i>
<b>Biaya perolehan</b>						
Tanah	194.639.695.286	-	-	-	194.639.695.286	Land
Bangunan dan Prasarana	198.275.023.863	275.405.000	-	-	198.700.428.863	Buildings and infrastructure
Instalasi	74.817.152.925	252.710.000	(22.948.600)	1.103.172.477	76.150.086.802	Installation
Mesin	149.562.394.256	586.940.000	-	502.203.125	150.651.537.381	Machinery
Peralatan Pabrik	54.873.425.918	30.280.144	(7.365.000)	1.647.217.187	56.543.558.249	Factory equipment
Perlengkapan dan Alat Kantor	42.237.449.178	909.105.739	(2.094.889.239)	-	41.051.665.678	Office furniture and fixtures
Kendaraan	2.548.001.352	1.812.430.545	(293.227.000)	-	4.067.204.897	Vehicles
Bangunan dalam pelaksanaan	7.016.031.163	7.029.878.000	-	(6.730.444.289)	7.165.464.874	Construction in progress
Aset Pengampunan pajak	6.019.704.468	-	-	-	6.019.704.468	Tax Amnesty Asset
<b>Jumlah</b>	<b>729.988.878.409</b>	<b>10.896.749.428</b>	<b>(2.418.429.839)</b>	<b>(3.477.851.500)</b>	<b>734.989.346.498</b>	<b>Total</b>

\*Reklasifikasi akun ke aset tak berwujud

\*Reclassification account to intangible

1 Januari – 31 Desember 2020/ January 1 – December 31, 2020

	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	56.287.858.503	5.311.988.447	-	-	61.599.846.950	Buildings and infrastructure
Instalasi	33.143.434.804	3.237.666.102	(22.150.329)	-	36.358.950.577	Installation
Mesin	92.492.874.635	5.684.739.871	-	-	98.177.613.506	Machinery
Peralatan Pabrik	37.759.471.480	2.944.440.335	(3.757.971)	-	40.700.153.844	Factory equipment
Perlengkapan and alat kantor	36.683.000.175	1.395.953.844	(2.093.765.633)	-	35.985.188.386	Office furniture and fixtures
Kendaraan	1.844.219.735	349.781.880	(293.226.984)	-	1.900.774.631	Vehicles
Aset Pengampunan Pajak	2.677.126.871	657.161.083	-	-	3.334.287.954	Tax Amnesty Asset
<b>Jumlah</b>	<b>260.887.986.203</b>	<b>19.581.730.562</b>	<b>(2.412.900.917)</b>	<b>-</b>	<b>278.056.815.848</b>	<b>Total</b>
<b>Nilai buku bersih</b>	<b>469.100.892.206</b>				<b>456.932.530.650</b>	<b>Net book value</b>

## 14. ASET TETAP

## 14. PROPERTY, PLANT AND EQUIPMENT

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	5.866.808.537	(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	4.898.710.575	-	(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>

c. Laporan Keuangan PT Indofarma Tbk Tahun 2022 dan 2023

- Laporan Laba Rugi

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				General and administrative
dan administrasi	37	(123.837.424.521)	(135.316.285.407)	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>

- Laporan Perubahan Modal

PT INDOFARMA Tbk  
DAN ENTITAS ANAK  
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023 DAN 2022  
(Dinyatakan dalam Rupiah Penuh)

PT INDOFARMA Tbk  
AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(Expressed in Full Rupiah)

Catatan / Notes	Modal Disetor / Share Capital	Tambahannya Modal Disetor / Additional Paid in Capital	Saldo Laba / Retained Earnings					Belum Ditetapkan Penguangannya / Unappropriated	Total Ekuitas Distribusikan Ke Pemilik Induk/ Total Equity Attributable to Owners of the Parent	Kepentingan Non-Pengendali/ Non-Controlling Interest	Total Ekuitas (Defisiensi Modal) / Total Equity (Capital Deficiency)		
			Nilai Wajar OCI / FVOCI	Cadangan Aktuarial / Actuarial reserve	Komponen Ekuitas Lainnya/ Other Equity Component	Cadangan Revaluasi/ Revaluation Reserve	Ditentukan Penguangannya / Appropriated						
Saldo per 31 Desember 2021	31.32	309.926.750.000	81.120.060.644	50.585.449	(1.331.740.494)	104.797.512.549	203.293.717.754	1.271.553.449	(187.832.666.889)	508.295.782.392	14.127.114	508.309.909.506	Balance as at December 31, 2021
Penyesuaian Penyajian kembali Setelah Pajak	-	-	-	-	-	-	-	-	(63.511.204.250)	(63.511.204.250)	(635.118)	(63.511.839.368)	Restatement Adjustment Net of Tax
Saldo per 31 Desember 2021/1 Januari 2022	31.32	309.926.750.000	81.120.060.644	50.585.449	(1.331.740.494)	104.797.512.549	203.293.717.754	1.271.553.449	(251.343.861.289)	444.784.578.142	13.491.996	444.798.070.138	Balance as at December 31, 2021/ January 1, 2022
Rugi Tahun Berjalan	-	-	-	-	-	-	-	-	(457.624.300.414)	(457.624.300.414)	(25.008.971)	(457.649.309.385)	Loss for the year
Cadangan Aktuarial	-	-	-	-	6.526.298.370	-	-	-	-	6.526.298.370	-	6.526.273.802	Actuarial Reserve
Saldo per 31 Desember 2022	31.32	309.926.750.000	81.120.060.644	50.585.449	5.194.557.876	104.797.512.549	203.293.717.754	1.271.553.449	(708.968.104.623)	(6.313.423.902)	(11.541.543)	(6.324.965.445)	Balance as at December 31, 2022
Rugi Tahun Berjalan Kerugian penghentian pengakuan atas restrukturisasi pinjaman pemegang saham	-	-	-	-	-	-	-	-	(720.993.176.197)	(720.993.176.197)	(6.899.339)	(721.000.075.536)	Loss for the year
Aset Keuangan diukur Pada Nilai Wajar Melalui Penghasilan Komprehensif Lain	-	-	-	-	-	(90.371.445.542)	-	-	18.413.881.262	(71.957.564.280)	-	(71.957.564.280)	Loss on derecognition for restructuring of shareholder loan
Cadangan Aktuarial	-	-	-	(50.000.000)	(4.819.662.143)	-	-	-	-	(50.000.000)	-	(50.000.000)	Financial assets measured on fair value through other comprehensive income
Cadangan Aktuarial	-	-	-	-	-	-	-	-	-	(4.819.662.143)	9.138	(4.819.653.005)	Actuarial Reserve
Saldo per 31 Desember 2023	31.32	309.926.750.000	81.120.060.644	585.449	374.895.733	11.426.067.007	203.293.717.754	1.271.553.449	(1.411.547.456.958)	(804.133.826.522)	(18.431.744)	(804.152.258.266)	Balance as at December 31, 2023

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

## - Laporan Neraca

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)

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>ASET LANCAR</b>				
Kas dan setara kas	4,47	17.070.939.961	269.751.394.924	345.814.191.220
Piutang usaha	45,47			
- Pihak berelasi	6	22.882.206.386	77.146.741.163	175.185.265.714
- Pihak ketiga	6	39.546.927.021	95.989.436.177	204.314.194.121
Piutang lain-lain	7	266.979.870	8.300.929.065	12.532.662.721
Persediaan	8	65.931.990.227	243.968.559.046	333.734.190.679
Pajak dibayar dimuka	9	12.222.469.961	6.622.686.071	149.781.949.486
Uang muka dan biaya dibayar dimuka	10	30.803.041.625	49.382.977.381	80.721.401.186
Aset pengembalian dana	11	4.902.485.638	7.368.172.449	12.848.512.862
Aset lancar lainnya	5	5.364.859.625	52.457.805.368	61.457.732.000
<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>ASET TIDAK LANCAR</b>				
Investasi pada entitas asosiasi	12	1.642.691.458	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	155.585.955
Aset Pajak Tangguhan	41b	134.744.977.057	178.252.566.040	88.066.461.550
Aset Tetap	14	398.222.231.606	448.655.665.445	456.937.782.287
Aset Hak Guna	15	10.698.313.771	14.338.441.698	20.209.186.168
Aset tak berwujud	16	2.498.041.588	7.546.197.519	11.714.578.016
Properti Investasi	17	12.875.235.909	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	-	5.184.305.833	6.880.458.333
<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>JUMLAH ASET</b>		<b>759.828.977.658</b>	<b>1.481.412.095.840</b>	<b>1.976.879.396.142</b>
<b>LIABILITAS</b>				
<b>LIABILITAS JANGKA PENDEK</b>				
Utang usaha	45,47			
- Pihak berelasi	20	38.931.511.292	35.832.215.586	82.093.459.147
- Pihak ketiga	20	442.755.757.649	518.563.834.695	515.081.154.712
Pinjaman kepada pemegang saham	28	263.862.033.561	56.572.544.769	78.000.000.000
Pinjaman bank jangka pendek	21,47	139.423.618.332	136.465.573.979	125.089.852.578
Biaya yang masih harus dibayar	22	20.973.796.685	17.999.630.896	18.338.386.163
Kewajiban pengembalian dana	23	8.661.320.868	27.677.712.214	39.029.536.684
Liabilitas Hak Guna	24	2.036.502.999	2.275.250.958	4.226.734.748
Utang Pajak	25	249.870.660.853	199.027.672.774	194.501.035.693
Kewajiban Kontrak	26	7.214.553.419	3.171.810.386	2.942.726.644
Liabilitas Imbalan Kerja Jangka Pendek	27	50.358.199.414	27.744.821.266	14.397.391.354
<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>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and cash equivalents				
Trade receivables				
Related parties -				
Third parties -				
Other receivables				
Inventories				
Prepaid taxes				
Advances and prepayments				
Right of return assets				
Other current assets				
<b>Total Current Assets</b>				
<b>NON-CURRENT ASSETS</b>				
Investment in associate				
Financial assets at fair value through other comprehensive income				
Deferred Tax Assets				
Property, Plant and Equipment				
Right of Use Assets				
Intangible assets				
Investment Property				
Abandoned non-current assets				
Other non-current assets				
<b>Total Non-Current Assets</b>				
<b>TOTAL ASSETS</b>				
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Trade payables				
Related parties -				
Third parties -				
Shareholder's loan				
Short term bank loans				
Accrued Expenses				
Refund Liabilities				
Lease Liabilities				
Taxes Payables				
Contract Liability				
Short Term Employee Benefit				
<b>Total Current Liabilities</b>				

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)

	Catatan / Notes	31 Desember 2023/ December 31, 2023	31 Desember 2022/ December 31, 2022 <sup>(*)</sup>	1 Januari 2022/ 31 Desember 2021/ January 1, 2022/ December 31, 2021 <sup>(*)</sup>	
<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	295.633.233.748	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
<b>Jumlah Liabilitas Jangka Panjang</b>		<b>332.893.280.852</b>	<b>462.405.993.762</b>	<b>458.381.048.281</b>	<b>Total Non-Current Liabilities</b>
<b>JUMLAH LIABILITAS</b>		<b>1.563.981.235.924</b>	<b>1.487.737.061.285</b>	<b>1.532.081.326.004</b>	<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	5.194.537.876	(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		1.271.533.449	1.271.533.449	1.271.533.449	Appropriated
Belum ditentukan penggunaannya		(1.411.547.456.558)	(708.968.161.623)	(251.343.861.209)	Unappropriated
<b>Total ekuitas (defisiensi modal) yang dapat diatribusikan kepada pemilik entitas induk</b>		<b>(804.133.826.522)</b>	<b>(6.313.423.902)</b>	<b>444.784.578.142</b>	<b>Total equity (capital deficiency) attributable to owners of the parent entity</b>
Kepentingan non pengendali	30	(18.431.744)	(11.541.543)	13.491.996	Non-controlling interests
<b>JUMLAH EKUITAS (DEFISIENSI MODAL)</b>		<b>(804.152.258.266)</b>	<b>(6.324.965.445)</b>	<b>444.798.070.138</b>	<b>TOTAL 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>	<b>TOTAL LIABILITIES AND EQUITY (CAPITAL DEFICIENCY)</b>

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

Jakarta, 28 Juni 2024/ June 28, 2024

  
Yehandani  
Direktur Utama/President Director

## - Laporan Arus Kas

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)

## - Catatan Atas Laporan Keuangan (Aset Tetap)

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)

### 14. ASET TETAP – LANJUTAN

### 14. PROPERTY, PLANT AND EQUIPMENT – CONTINUED

Aset dalam pengerjaan

Construction in Progress

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

	Saldo awal/ Beginning balance	Penambahan/ Additions	Penyisihan/ Impairment	Pengurangan/ Deductions	Reklasifikasi/ Reclassifications	Saldo akhir/ Ending balance	
<b>Biaya perolehan</b>							<b>At cost</b>
Bangunan & Prasarana	821.233.001	-	-	-	(594.963.001)	226.270.000	Buildings & infrastructure
Peralatan Pabrik	1.296.284.877	1.559.909.910	-	(99.907.187)	(552.499.999)	2.203.787.601	Factory equipment
<b>Jumlah</b>	<b>2.117.517.878</b>	<b>1.559.909.910</b>	<b>-</b>	<b>(99.907.187)</b>	<b>(1.147.463.000)</b>	<b>2.430.057.601</b>	<b>Total</b>

Rincian Aset dalam Pengerjaan 31 Desember 2023/ Construction in Progress Detail December 31, 2023

No	Nama Aset / Asset Name	Nilai Perolehan/ Acquisition Value	Persentase terhadap nilai kontrak/ Percentage to contract value	Estimasi Penyelesaian/ Completion Estimation
1	HPLC Merk: Hitachi, Type: HPLC Chromaster	68.029.691	20%	Juni 2024/ June 2024
2	Fluid Bed Dryer	704.648.000	70%	Agustus 2024/ August 2024
3	Investasi Modifikasi Lift	51.200.000	100%	Juni 2024/ June 2024
4	Atomic Absorption Spectrophotometer (AAS)	870.000.000	100%	Juni 2024/ June 2024
5	HPLC – PDA	509.909.910	100%	Juni 2024/ June 2024
6	Pekerjaan Kantor & Gudang baru Cab. Padang	226.270.000	100%	Juni 2024/ June 2024
	<b>Jumlah/Total</b>	<b>2.430.057.601</b>		

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

	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Reclassifications	Saldo akhir/ Ending balance	
<b>Biaya perolehan</b>						<b>At cost</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 Pabrik	59.138.682.521	1.225.173.377	(145.298.000)	(2.875.427.495)	57.343.134.403	Factory equipment
Perlengkapan dan Alat Kantor	46.910.524.215	1.081.958.481	(3.387.077.991)	101.692.533	44.707.097.238	Office furniture and fixtures
Kendaraan	2.465.178.397	-	-	-	2.465.178.397	Vehicles
Aset dalam pengerjaan	3.086.675.449	842.463.001	-	(1.811.620.572)	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>-</b>	<b>763.570.771.187</b>	<b>Total</b>

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)

14. ASET TETAP – LANJUTAN

14. PROPERTY, PLANT AND EQUIPMENT – CONTINUED

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>	<i>Accumulated Depreciation</i>
<b>Akumulasi Penyusutan</b>						
Bangunan dan Prasarana	66.885.819.869	5.773.108.447	-	-	72.658.928.316	<i>Buildings and infrastructure</i>
Instalasi	39.394.926.952	3.052.972.468	-	-	42.447.899.420	<i>Installation</i>
Mesin	103.292.567.529	4.179.395.318	-	3.173.495.416	110.645.458.263	<i>Machinery</i>
Peralatan						<i>Factory equipment</i>
Pabrik	43.538.562.293	2.287.478.642	(36.680.321)	(3.187.670.405)	42.601.690.209	<i>Office furniture and fixtures</i>
Perengkapan dan alat kantor	38.368.284.045	1.907.581.052	(1.431.284.596)	14.174.989	38.858.755.490	<i>vehicles</i>
Kendaraan	2.260.327.428	863.043.611	-	-	3.123.371.039	<i>Tax Amnesty Asset</i>
Aset Pengampunan Pajak	3.956.645.479	622.357.526	-	-	4.579.003.005	<i>Total</i>
<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>	<i>Net book value</i>
Nilai buku bersih	<b>456.937.782.287</b>				<b>448.655.665.445</b>	

Aset dalam pengerjaan

Construction in Progress

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>	<i>At cost</i>
<b>Biaya perolehan</b>						
Bangunan & Prasarana	2.037.890.573	594.963.000	-	(1.811.620.572)	821.233.001	<i>Buildings &amp; infrastructure</i>
Peralatan Pabrik	1.048.784.876	247.500.001	-	-	1.296.284.877	<i>Factory equipment</i>
<b>Jumlah</b>	<b>3.086.675.449</b>	<b>842.463.001</b>	<b>-</b>	<b>(1.811.620.572)</b>	<b>2.117.517.878</b>	<i>Total</i>

Rincian Aset dalam Pengerjaan 31 Desember 2022/ Construction in Progress Detail December 31, 2022

No	Nama Aset / Asset Name	Nilai Perolehan/ Acquisition Value	Persentase terhadap nilai kontrak/ Percentage to contract value	Estimasi Penyelesaian/ Completion Estimation
1	HPLC Merk: Hitachi, Type: HPLC Chromaster	69.136.877	20%	Agustus 2023/ August 2023
2	Climatic Chamber Kapasitas 9000 Liter	522.500.000	95%	Januari 2024/ January 2024
3	Fluid Bed Dryer	704.648.000	70%	Agustus 2024/ August 2024
4	Pekerjaan Kantor & Gudang baru Cab. Padang	226.270.000	100%	Desember 2023/ December 2023
5	Renovasi Laboratorium BA-BE	594.963.001	60%	Desember 2023/ December 2023
	<b>Jumlah/Total</b>	<b>2.117.517.878</b>		

d. Laporan Keuangan PT Indofarma Tbk Tahun 2023 dan 2024

- Laporan Laba Rugi

PT INDOFARMA TBK DAN ENTITAS ANAKNYA LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2024 (Dinyatakan dalam Rupiah, kecuali dinyatakan lain)		PT INDOFARMA TBK AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME For the Year Ended December 31, 2024 (Expressed in Rupiah, unless otherwise stated)		
	Catatan/ Notes	31 Desember 2024/ December 31, 2024	31 Desember 2023/ December 31, 2023	
Penjualan bersih	34	210.379.673.780	523.599.087.434	Net sales
Beban pokok penjualan	35	(247.887.351.482)	(680.988.443.517)	Cost of goods sold
<b>RUGI BRUTO</b>		<b>(37.507.677.702)</b>	<b>(157.389.356.083)</b>	<b>GROSS LOSS</b>
Beban penjualan	36	(18.986.668.271)	(101.142.300.055)	Selling expenses
Beban umum dan administrasi	37	(211.857.940.111)	(123.837.424.521)	General and administrative expenses
Pendapatan/(beban) lain-lain - neto	39	14.623.994.786	(221.091.589.620)	Other income/(expense) - net
<b>RUGI USAHA</b>		<b>(253.728.291.298)</b>	<b>(603.460.670.279)</b>	<b>OPERATING LOSS</b>
Beban keuangan	38	(30.541.548.962)	(60.489.180.294)	Financial expenses
Beban kerugian kecurangan	40	-	(5.951.604.288)	Losses arising from fraud
Bagian laba dari entitas asosiasi	12	512.131.713	392.237.349	Share of profit from associates
<b>RUGI SEBELUM PAJAK</b>		<b>(283.757.708.547)</b>	<b>(969.509.217.512)</b>	<b>LOSS BEFORE TAX</b>
<b>MANFAAT/(BEBAN) PAJAK PENGHASILAN</b>				<b>INCOME TAX BENEFIT/(EXPENSES)</b>
Pajak kini	41a	-	(6.643.879.725)	Current tax
Pajak tangguhan	41b	(50.734.478.772)	(44.846.978.299)	Deferred tax
<b>JUMLAH BEBAN PAJAK PENGHASILAN</b>		<b>(50.734.478.772)</b>	<b>(51.490.858.024)</b>	<b>TOTAL INCOME TAX EXPENSES</b>
<b>RUGI PERIODE BERJALAN</b>		<b>(334.492.187.319)</b>	<b>(721.000.075.536)</b>	<b>LOSS FOR THE PERIOD</b>
<b>PENGHASILAN/(BEBAN) KOMPREHENSIF LAIN</b>				<b>OTHER COMPREHENSIVE INCOME/(EXPENSES)</b>
Pos-pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified to profit or loss
Pengukuran kembali liabilitas imbalan pascakerja	29	(3.349.971.316)	(6.179.042.321)	Remeasurement of post employment benefit
Pajak penghasilan terkait Pengukuran nilai wajar melalui penghasilan komprehensif lain		(813.973.686)	1.359.389.316	Related income tax Measurement fair value of other comprehensive income
<b>JUMLAH PENGHASILAN (KERUGIAN) KOMPREHENSIF LAIN</b>		<b>(4.163.945.002)</b>	<b>(4.869.653.005)</b>	<b>TOTAL OTHER COMPREHENSIVE INCOME (LOSS)</b>
<b>RUGI KOMPREHENSIF PERIODE BERJALAN</b>		<b>(338.656.132.321)</b>	<b>(725.869.728.541)</b>	<b>TOTAL COMPREHENSIVE LOSS FOR THE PERIOD</b>

- Laporan Perubahan Modal

**PT INDOFARMA TBK DAN ENTITAS ANAKNYA**  
**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN**  
**Untuk Tahun yang Berakhir pada Tanggal**  
**31 Desember 2024**

(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

**PT INDOFARMA TBK AND ITS SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**For the Year Ended**  
**December 31, 2024**

(Expressed in Rupiah, unless otherwise stated)

	Modal Saham/ Share Capital	Tambahan Modal Disetor/ Additional Paid- in Capital	Nilai Wajar OCI/ FVOCI	Cadangan Aktuarial/ Actuarial reserve	Komponen Ekuitas Lainnya/ Other Component of Equity	Cadangan Revaluasi/ Revaluation reserve	Saldo Laba/ Retained Earnings Telah Ditetapkan Penggunaannya/ Appropriated	Belum Ditetapkan Penggunaannya/ Unappropriated	Jumlah Ekuitas Kepada Pemilik Entitas Induk/ Total Equity Attributable to Owners of The Parent	Kepentingan Nonpengendali/ Non-Controlling Interests	Jumlah Ekuitas/ Total Equity	
Saldo per 1 Januari 2022	309.926.750.000	81.120.060.644	50.585.449	5.194.557.876	101.797.512.549	203.293.717.754	1.271.553.449	(708.968.161.623)	(6.313.423.902)	(11.541.543)	(6.324.965.445)	Balance as of January 1, 2022
Rugi bersih periode berjalan	-	-	-	-	-	-	-	(720.993.176.197)	(720.993.176.197)	(6.899.339)	(721.000.075.536)	Net loss for the period
Kerugian penghentian pengakuan atas restrukturisasi pinjaman pemegang saham	-	-	-	-	(90.371.445.542)	-	-	18.413.881.262	(71.957.564.280)	-	(71.957.564.280)	Loss on derecognition for restructuring of shareholder loan
Aset keuangan diukur pada nilai wajar melalui penghasilan komprehensif lain	-	-	(50.000.000)	-	-	-	-	-	(50.000.000)	-	(50.000.000)	Financial assets measured Fair value through other comprehensive income
Kerugian aktuarial	-	-	-	(4.819.662.143)	-	-	-	-	(4.819.662.143)	9.138	(4.819.653.005)	Actuarial loss
Saldo per 31 Desember 2023	309.926.750.000	81.120.060.644	585.449	374.895.733	11.426.067.007	203.293.717.754	1.271.553.449	(1.411.547.456.558)	(804.133.826.522)	(18.431.744)	(804.152.258.266)	Balance as of December 31, 2023
Rugi bersih periode berjalan	-	-	(585.449)	(1.232.832.737)	-	-	-	(334.488.574.835)	(335.721.993.021)	(3.612.484)	(335.725.605.505)	Net loss for the period
Kerugian aktuarial	-	-	-	(4.164.037.343)	-	-	-	-	(4.164.037.343)	92.341	(4.163.945.002)	Actuarial loss
Saldo per 31 Desember 2024	309.926.750.000	81.120.060.644	-	(5.021.974.347)	11.426.067.007	203.293.717.754	1.271.553.449	(1.746.036.031.393)	(1.144.019.856.886)	(21.951.887)	(1.144.041.808.773)	Balance as of December 31, 2024

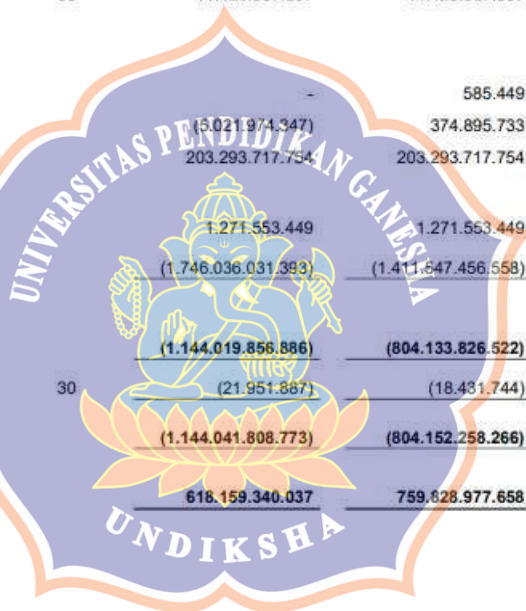
- Laporan Neraca

	Catatan/ Notes	31 Desember 2024/ December 31, 2024	31 Desember 2023/ December 31, 2023		
<b>PT INDOFARMA TBK DAN ENTITAS ANAKNYA</b>				<b>PT INDOFARMA TBK AND ITS SUBSIDIARIES</b>	
<b>LAPORAN POSISI KEUANGAN</b>				<b>CONSOLIDATED STATEMENT OF FINANCIAL</b>	
<b>KONSOLIDASIAN</b>				<b>POSITION</b>	
<b>Untuk Tahun yang Berakhir pada Tanggal</b>				<b>For the Year Ended</b>	
<b>31 Desember 2024</b>				<b>December 31, 2024</b>	
<i>(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)</i>				<i>(Expressed in Rupiah, unless otherwise stated)</i>	
<b>ASET</b>				<b>ASSETS</b>	
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>	
Kas dan setara kas	4, 43, 45	10.114.017.765	17.070.939.961	Cash and cash equivalents	
Piutang usaha	43, 45			Trade receivables	
Pihak berelasi	6	39.834.350.457	22.882.206.386	Related parties	
Pihak ketiga	6	3.816.271.694	39.546.927.021	Third parties	
Piutang lain-lain				Other receivables	
Pihak berelasi	7	-	-	Related parties	
Pihak ketiga	7	416.612	266.979.870	Third parties	
Persediaan	8	33.331.370.322	65.931.990.227	Inventories	
Pajak dibayar dimuka	9	9.367.809.966	12.222.469.961	Prepaid taxes	
Uang muka dan biaya dibayar dimuka	10	36.872.745.918	30.803.041.625	Advances and prepayments	
Aset pengembalian dana	11	390.450.924	4.902.485.638	Right of return assets	
Aset lancar lainnya	5	463.808.810	5.364.859.625	Other current assets	
<b>JUMLAH ASET LANCAR</b>		<b>134.191.242.468</b>	<b>198.991.900.314</b>	<b>TOTAL CURRENT ASSETS</b>	
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>	
Investasi pada entitas asosiasi	12	2.062.734.983	1.642.691.458	Investment in associates Available for sale financial assets	
Aset keuangan tersedia untuk dijual	13		155.585.955	Deferred tax assets	
Aset pajak tangguhan	41b	83.196.524.598	134.744.977.057	Property, plant, and equipment – net	
Aset tetap – neto	14	382.588.932.840	398.222.231.606	Right-of-use assets – net	
Aset hak guna – neto	15	540.000.000	10.698.313.771	Intangible assets – net	
Aset takberwujud - neto	16	2.878.822.158	2.498.041.588	Investment property – net	
Properti investasi - neto	17	12.701.082.990	12.875.235.909	Abandoned Non-Current Assets	
Aset Tidak Lancar yang akan Ditinggalkan	18	-	-	Other Non-Current Assets	
Aset Tidak Lancar Lainnya	19	-	-	<b>TOTAL NON-CURRENT ASSETS</b>	
<b>JUMLAH ASET TIDAK LANCAR</b>		<b>483.968.097.569</b>	<b>560.837.077.344</b>	<b>TOTAL ASSETS</b>	
<b>JUMLAH ASET</b>		<b>618.159.340.037</b>	<b>759.828.977.658</b>		

PT INDOFARMA TBK DAN ENTITAS ANAKNYA		PT INDOFARMA TBK AND ITS SUBSIDIARIES		
LAPORAN POSISI KEUANGAN		CONSOLIDATED STATEMENT OF FINANCIAL		
KONSOLIDASIAN		POSITION		
Untuk Tahun yang Berakhir pada Tanggal		For the Year Ended		
31 Desember 2024		December 31, 2024		
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)		(Expressed in Rupiah, unless otherwise stated)		
	Catatan/ Notes	31 Desember 2024/ December 31, 2024	31 Desember 2023/ December 31, 2023	
<b>LIABILITAS DAN DEFISIENSI MODAL</b>				<b>LIABILITIES AND CAPITAL DEFICIENCY</b>
<b>LIABILITAS</b>				<b>LIABILITIES</b>
<b>LIABILITAS JANGKA PENDEK</b>				<b>CURRENT LIABILITIES</b>
Utang usaha				Trade payables
Pihak berelasi	20, 43	36.951.816.384	38.931.511.292	Related parties
Pihak ketiga	20	462.298.665.063	449.755.757.649	Third parties
Pinjaman kepada pemegang saham	28	380.077.786.371	263.862.033.561	Shareholder's loan
Pinjaman bank jangka pendek	21, 45	142.656.736.875	139.423.618.332	Short term bank loans
Biaya yang masih harus dibayar	22	23.097.116.559	20.973.796.685	Accrued expenses
Kewajiban pengembalian dana	23	1.656.479.167	8.661.320.868	Refund liabilities
Liabilitas hak guna	24	835.311.656	2.036.502.999	Lease liabilities
Utang pajak	25	271.040.495.615	249.870.660.853	Tax payables
Kewajiban kontrak	26	14.907.025.174	7.214.553.419	Contract liability
Liabilitas imbalan kerja jangka pendek	27	173.735.888.134	50.358.199.414	Short term employee benefit
<b>JUMLAH LIABILITAS JANGKA PENDEK</b>		<b>1.507.257.320.998</b>	<b>1.231.087.955.072</b>	<b>TOTAL CURRENT LIABILITIES</b>
<b>LIABILITAS JANGKA PANJANG</b>				<b>NON-CURRENT LIABILITIES</b>
Pinjaman kepada pemegang saham	28	215.408.759.812	295.653.233.748	Shareholders loans
Liabilitas hak guna	24	-	780.370.026	Lease liability
Kewajiban imbalan pascakerja	29	39.535.068.000	36.459.677.078	Employment benefit obligation
<b>JUMLAH LIABILITAS JANGKA PANJANG</b>		<b>254.943.827.812</b>	<b>332.893.280.852</b>	<b>TOTAL NON-CURRENT LIABILITIES</b>
<b>JUMLAH LIABILITAS</b>		<b>1.762.201.148.810</b>	<b>1.563.981.235.924</b>	<b>TOTAL LIABILITIES</b>



PT INDOFARMA TBK DAN ENTITAS ANAKNYA LAPORAN POSISI KEUANGAN KONSOLIDASIAN Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2024 (Dinyatakan dalam Rupiah, kecuali dinyatakan lain)	PT INDOFARMA TBK AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF FINANCIAL POSITION For the Year Ended December 31, 2024 (Expressed in Rupiah, unless otherwise stated)		
Catatan/ Notes	31 Desember 2024/ December 31, 2024	31 Desember 2023/ December 31, 2023	
<b>DEFISIENSI MODAL</b>			<b>CAPITAL DEFICIENCY</b>
<b>DEFISIENSI MODAL YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK</b>			<b>CAPITAL DEFICIENCY ATTRIBUTABLE TO OWNERS OF THE PARENT ENTITY</b>
Modal saham –			Share capital –
Modal dasar			. Authorized-
10.000.000.000 saham.			10,000,000,000 shares.
Modal ditempatkan dan disetor penuh sebanyak 3.099.267.500 lembar saham dengan nominal Rp100 per lembar	31	309.926.750.000	Issued and fully paid 3,099,267,500 shares with par value of Rp100 per share
Tambahan modal disetor	32	81.120.060.644	Additional paid-in capital
Komponen ekuitas lainnya	33	11.426.067.007	Other equity component
Keuntungan belum direalisasi atas nilai wajar aset keuangan pada penghasilan komprehensif		-	585.449
Cadangan aktuarial		(5.021.974.347)	374.895.733
Cadangan revaluasi aset		203.293.717.754	203.293.717.754
Saldo laba:			Retained earnings:
Telah ditentukan penggunaannya		1.271.553.449	1.271.553.449
Belum ditentukan penggunaannya		(1.746.036.031.393)	(1.411.647.456.558)
<b>Total defisiensi modal yang dapat diatribusikan kepada pemilik entitas induk</b>		<b>(1.144.019.856.886)</b>	<b>(804.133.826.522)</b>
Kepentingan nonpengendali	30	(21.951.887)	(18.431.744)
<b>JUMLAH DEFISIENSI MODAL</b>		<b>(1.144.041.808.773)</b>	<b>(804.152.258.266)</b>
<b>JUMLAH LIABILITAS DAN DEFISIENSI MODAL</b>		<b>618.159.340.037</b>	<b>759.628.977.658</b>



- Laporan Arus Kas

PT INDOFARMA TBK DAN ENTITAS ANAK LAPORAN ARUS KAS KONSOLIDASIAN Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2024 (Dinyatakan dalam Rupiah, kecuali dinyatakan lain)	31 Desember 2024/ December 31, 2024	31 Desember 2023/ December 31, 2023	PT INDOFARMA TBK AND SUBSIDIARIES CONSOLIDATED STATEMENT OF CASH FLOWS For the Year Ended December 31, 2024 (Expressed in Rupiah, unless otherwise stated)
<b>ARUS KAS DARI AKTIVITAS OPERASI</b>			<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>
Penerimaan kas dari pelanggan	215.612.538.252	498.726.584.631	Cash receipts from customers
Pembayaran kas kepada pemasok dan karyawan	(239.292.652.567)	(627.261.819.400)	Cash paid to suppliers and employees
Pengeluaran atas kecurangan	-	(5.951.604.288)	Payments related to suspected fraud
Pembayaran bunga	(2.527.904.272)	(59.643.867.168)	Interest paid
Penerimaan restitusi pajak	4.554.334.252	-	Receipts from tax refund
			<b>NET CASH FLOWS USED IN OPERATING ACTIVITIES</b>
<b>ARUS KAS BERSIH DIGUNAKAN UNTUK AKTIVITAS OPERASI</b>	<b>(21.653.684.335)</b>	<b>(194.130.706.225)</b>	
<b>ARUS KAS DARI AKTIVITAS INVESTASI</b>			<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>
Penerimaan penghasilan bunga	105.939.780	4.026.225.050	Interest received from bank
Perolehan aset hak guna	(368.813.332)	-	Purchases of right-of-use asset
Perolehan aset takberwujud	(6.936.937)	-	Purchases of intangible asset
Pembelian aset tetap	(50.000.000)	(4.738.223.680)	Purchases of property, plant, and equipment
Penjualan aset tetap	-	54.880.690	Sale of fixed asset
<b>ARUS KAS BERSIH DIGUNAKAN UNTUK AKTIVITAS INVESTASI</b>	<b>(319.810.489)</b>	<b>(657.117.940)</b>	<b>NET CASH FLOWS 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	Receipts from short-term loan
Pembayaran pinjaman jangka pendek	(375.000.000)	(106.805.317.411)	Payments of short-term loan
Pembayaran utang pemegang saham	(80.356.062.079)	(185.267.453.335)	Payments of shareholders loan
Penerimaan utang pemegang saham	95.714.465.491	189.720.045.095	Receipts from shareholders loan
<b>ARUS KAS BERSIH DIPEROLEH/ (DIGUNAKAN) DARI AKTIVITAS PENDANAAN</b>	<b>14.983.403.412</b>	<b>(57.850.265.915)</b>	<b>NET CASH FLOWS PROVIDED/ (USED) BY FINANCING ACTIVITIES</b>
<b>PENURUNAN BERSIH KAS DAN SETARA KAS</b>	<b>(6.990.091.412)</b>	<b>(252.638.090.080)</b>	<b>DECREASE IN CASH AND CASH EQUIVALENTS CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>
<b>KAS DAN SETARA KAS AWAL PERIODE</b>	<b>17.070.939.961</b>	<b>269.751.394.924</b>	
Pengaruh perubahan kurs mata uang asing	33.169.216	(42.364.883)	Effects of foreign exchange rate changes
<b>KAS DAN SETARA KAS AKHIR PERIODE</b>	<b>10.114.017.765</b>	<b>17.070.939.961</b>	<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>

- Catatan Atas Laporan Keuangan (Aset Tetap)

PT INDOFARMA TBK DAN ENTITAS ANAK  
CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN  
Tanggal 31 Desember 2024 dan  
Untuk Tahun yang Berakhir pada Tanggal Tersebut  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

PT INDOFARMA TBK AND SUBSIDIARIES  
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(Expressed in Rupiah, unless otherwise stated)

14. ASET TETAP (lanjutan)

14. PROPERTY, PLANT AND EQUIPMENT  
(continued)

1 Januari – 31 Desember 2023 / January 1 – December 31, 2023						
	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Reclassification*)	Saldo akhir/ Ending balance	Acquisition cost
<b>Biaya perolehan</b>						
Tanah	199.777.431.064	-	-	-	199.777.431.064	Land
Bangunan & prasarana	213.609.635.262	-	-	(150.000.000)	213.519.635.262	Buildings & 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 pabrik	57.343.134.403	3.158.638.370	(20.871.000)	702.500.000	61.183.401.773	Factory equipment
Perlengkapan alat kantor	44.707.097.238	19.675.400	(112.522.277)	-	44.614.250.361	Office furniture & fixtures
Kendaraan	2.465.178.397	-	-	-	2.465.178.397	Vehicles
Aset dalam pengerjaan	2.117.517.878	1.559.909.910	(99.907.187)	(1.147.463.000)	2.430.057.601	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>4.738.223.680</b>	<b>(1.520.300.464)</b>	<b>(840.123.000)</b>	<b>765.948.571.403</b>	<b>Total</b>

1 Januari – 31 Desember 2023 / January 1 – December 31, 2023						
	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Reclassification*)	Saldo akhir/ Ending balance	Accumulated Depreciations
<b>Akumulasi Penyusutan</b>						
Bangunan & prasarana	38.858.755.490	5.842.388.648	-	-	114.992.182.385	Land
Instalasi	110.645.458.263	3.053.327.965	-	-	45.501.227.316	Buildings & infrastructure
Mesin	72.658.928.316	3.230.368.576	(231.531.250)	-	113.594.315.589	Installation
Peralatan pabrik	42.447.899.420	2.536.636.291	(8.301.509)	-	45.133.024.931	Machinery
Perlengkapan alat kantor	42.601.690.209	1.214.542.104	(49.577.133)	-	40.023.720.461	Factory equipment
Kendaraan	3.123.371.036	157.137.548	-	-	3.280.508.587	Office furniture & fixtures
Aset pengampunan pajak	4.579.003.000	622.357.523	-	-	5.201.360.526	Vehicles
<b>Jumlah</b>	<b>314.915.105.742</b>	<b>16.659.778.586</b>	<b>(339.409.952)</b>	<b>-</b>	<b>367.126.339.727</b>	<b>Construction in progress</b>
Nilai buku bersih	448.655.665.445	-	-	-	398.222.231.606	Tax amnesty asset

Aset dalam pengerjaan

Construction in Progress

1 Januari – 31 Desember 2023 / January 1 – December 31, 2023						
	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Reclassification*)	Saldo akhir/ Ending balance	Acquisition cost
<b>Biaya perolehan</b>						
Bangunan & prasarana	821.233.001	-	-	(594.963.001)	226.270.000	Buildings & infrastructure
Peralatan pabrik	1.296.284.877	1.559.909.910	(99.907.187)	(552.499.996)	2.203.787.601	Factory equipment
<b>Jumlah</b>	<b>2.117.517.878</b>	<b>1.559.909.910</b>	<b>(99.907.187)</b>	<b>(1.147.463.000)</b>	<b>2.430.057.601</b>	<b>Total</b>

Rincian Aset dalam Pengerjaan 31 Desember 2023 / Construction in Progress Detail December 31, 2023

No.	Nama Aset / Asset Name	Nilai Perolehan/ Acquisition Cost	Persentase terhadap hulu kontrak / Percentage to contract value	Estimasi Penyelesaian / Completion Estimation
1.	HPLC Merk: Hitachi, Type: HPLC Chromaster	68.029.691	20%	Juni 2024 / June 2024
2.	Fluid Bed Dryer	704.648.900	70%	Agustus 2024 / August 2024
3.	Investasi Modifikasi Lift	51.200.000	100%	Juni 2024 / June 2024
4.	Atomic Absorption Spectrophotometer (AAS)	870.000.000	100%	Juni 2024 / June 2024
5.	HPLC – PDA	509.909.910	100%	Juni 2024 / June 2024
6.	Pekerjaan Kantor & Gudang baru Cab. Padang	226.270.000	100%	Juni 2024 / June 2024
	<b>Jumlah / Total</b>	<b>2.430.057.601</b>		

**PT INDOFARMA TBK DAN ENTITAS ANAK**  
**CATATAN ATAS LAPORAN KEUANGAN**  
**KONSOLIDASIAN**  
**Tanggal 31 Desember 2024 dan**  
**Untuk Tahun yang Berakhir pada Tanggal Tersebut**  
**(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PT INDOFARMA TBK AND SUBSIDIARIES**  
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**FINANCIAL STATEMENTS**  
**As of December 31, 2024 and**  
**For the Year then Ended**  
**(Expressed in Rupiah, unless otherwise stated)**

## 14. ASET TETAP

## 14. PROPERTY, PLANT AND EQUIPMENT

1 Januari – 31 Desember 2024 / January 1 – December 31, 2024						
	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Reclassification*)	Saldo akhir/ Ending balance	
<b>Biaya perolehan</b>						<b>Acquisition cost</b>
Tanah	199.777.431.064	-	-	-	199.777.431.064	Land
Bangunan & prasarana	213.519.635.262	-	-	-	213.519.635.262	Buildings & infrastructure
Instalasi	76.511.110.202	-	-	-	76.511.110.202	Installation
Mesin	159.427.802.275	-	-	704.648.000	160.132.450.275	Machinery
Peralatan pabrik	61.183.401.773	75.845.750	(94.736.415)	1.447.939.601	62.612.450.709	Factory equipment
Perengkapan alat kantor	44.614.250.361	-	-	-	44.614.250.361	Office furniture & fixtures
Kendaraan	2.465.178.397	-	-	-	2.465.178.397	Vehicles
Aset dalam pengerjaan	2.430.057.601	319.648.649	(51.200.000)	(2.378.857.601)	319.648.649	Construction in progress
Aset pengampunan pajak	6.019.704.468	-	-	-	6.019.704.468	Tax amnesty asset
<b>Jumlah</b>	<b>765.948.571.403</b>	<b>395.494.399</b>	<b>(145.936.415)</b>	<b>(226.270.000)</b>	<b>765.971.859.387</b>	<b>Total</b>
	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Reclassification*)	Saldo akhir/ Ending balance	
<b>Akumulasi Penyusutan</b>						<b>Accumulated Depreciation</b>
Bangunan & prasarana	114.992.182.385	5.961.656.687	-	-	120.953.839.072	Buildings & infrastructure
Instalasi	45.501.227.316	3.053.125.527	-	-	48.554.352.843	Installation
Mesin	113.594.315.589	3.114.863.505	-	-	116.709.179.094	Machinery
Peralatan pabrik	45.133.024.931	2.394.958.046	-	-	47.527.982.977	Factory equipment
Perengkapan alat kantor	40.023.720.481	643.129.786	-	-	40.666.849.247	Office furniture & fixtures
Kendaraan	3.280.508.587	11.891.313	-	-	3.292.399.900	Vehicles
Aset pengampunan pajak	5.201.360.528	476.972.886	-	-	5.678.333.414	Tax amnesty asset
<b>Jumlah</b>	<b>367.726.339.727</b>	<b>15.656.586.780</b>			<b>383.382.926.547</b>	<b>Total</b>
Nilai buku bersih	398.222.231.606				382.588.932.840	Net book value

## Aset dalam pengerjaan

## Construction in Progress

1 Januari – 31 Desember 2024 / January 1 – December 31, 2024						
	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Deductions	Reklasifikasi/ Reclassification*)	Saldo akhir/ Ending balance	
<b>Biaya perolehan</b>						<b>Acquisition cost</b>
Bangunan & prasarana	226.270.000	-	-	(226.270.000)	-	Buildings & infrastructure
Peralatan pabrik	2.203.787.601	319.648.649	(51.200.000)	(2.152.587.601)	319.648.649	Factory equipment
<b>Jumlah</b>	<b>2.430.057.601</b>	<b>319.648.649</b>	<b>(51.200.000)</b>	<b>(2.378.857.601)</b>	<b>319.648.649</b>	<b>Total</b>

## Rincian Aset dalam Pengerjaan 31 Desember 2024 / Construction in Progress Detail December 31, 2024

No.	Nama Aset / Asset Name	Nilai Perolehan / Acquisition Cost	Persentase terhadap terhadap nilai kontrak / Percentage to contract value	Estimasi Penyelesaian / Completion Estimation
1	Pengadaan Mesin Rajang Simplesia Segar	227.127.027	70%	Juni 2025 / June 2025
2	Moisture Analyzer	48.500.000	50%	Juni 2025 / June 2025
3	pH Meter	16.621.622	50%	Juni 2025 / June 2025
4	Climatic Chamber Kapasitas 9000 L	27.500.000	100%	Juni 2025 / June 2025
	<b>Jumlah / Total</b>	<b>319.648.649</b>		

### Lampiran 3. Proses Perhitungan Analisis *Beneish M-Score*

#### a. Perhitungan Rasio *Day Sales in Receivable Index*

$$\text{Rumus DSRI} = \frac{\frac{\text{Account Receivable (t)}}{\text{Sales (t)}}}{\frac{\text{Account Receivable (t21)}}{\text{Sales (t21)}}}$$

Tahun	Perhitungan
2019	$(256.462.899.291/256.462.899.291) / (261.357.186.082/1.592.979.941.258) = 1,150$
2020	$(571.804.050.580 / 1.715.587.654.399) / (256.462.899.291 / 1.359.175.249.655) = 1,77$
2021	$(392.032.122.556 / 2.901.986.532.879) / (571.804.050.580 / 1.715.587.654.399) = 0,41$
2022	$(181.947.106.405 / 1.144.108.230.742) / (392.032.122.556 / 2.901.986.532.879) = 1,18$
2023	$(62.696.113.277 / 523.599.087.434) / (181.947.106.405 / 1.144.108.230.742) = 0,75$
2024	$(43.651.038.763 / 210.379.673.780) / (62.696.113.277 / 523.599.087.434) = 1,73$

Sumber: Data Diolah, 2026

#### b. Perhitungan Rasio *Gross Margin Index*

$$\text{Rumus GMI} = \frac{\frac{\text{Sales (t21)} - \text{Cost of Goods Sold (t21)}}{\text{Sales (t21)}}}{\frac{\text{Sales (t)} - \text{Cost of Goods Sold (t)}}{\text{Sales (t)}}}$$

Tahun	Perhitungan
2019	$(284.219.823.451 / 1.592.979.941.258) / (250.360.113.159 / 1.359.175.249.655) = 0,97$
2020	$(250.360.113.159 / 1.359.175.249.655) / (400.599.780.823 / 1.715.587.654.399) = 0,79$
2021	$(400.599.780.823 / 1.715.587.654.399) / (451.653.984.330 / 2.901.986.532.879) = 1,50$
2022	$(451.653.984.330 / 2.901.986.532.879) / (-110.108.771.011 / 1.144.108.230.742) = -1,62$
2023	$(-110.108.771.011 / 1.144.108.230.742) / (-157.389.356.083 / 523.599.087.434) = 0,32$
2024	$(-157.389.356.083 / 523.599.087.434) / (-37.507.677.702 / 210.379.673.780) = 1,69$

Sumber: Data Diolah, 2026

#### c. Perhitungan *Asset Quality Index*

$$\text{Rumus AQI} = \frac{1 - \frac{\text{Current assets (t)} + \text{Net fixed assets (t)}}{\text{Total Aset (t)}}}{1 - \frac{\text{Current assets (t21)} + \text{Net fixed assets (t21)}}{\text{Total Aset (t21)}}}$$

Tahun	Perhitungan
2019	$(1 - ((829.103.602.342 + 469.765.557.301) / 1.383.935.194.386)) / (1 - ((867.493.107.334 + 487.333.743.682) / 1.442.350.608.575)) = 1,01$
2020	$(1 - ((1.134.732.820.080 + 469.100.892.206) / 1.713.334.658.849)) / (1 - ((829.103.602.342 + 469.765.557.301) / 1.383.935.194.386)) = 1,04$

2021	$(1 - ((1.411.390.099.989 + 456.932.530.650) / 1.976.879.396.142))$ $(1 - ((1.134.732.820.080 + 469.100.892.206) / 1.713.334.658.849)) = 0,86$	÷
2022	$(1 - ((863.577.052.312 + 456.937.782.287) / 1.481.412.095.840))$ $(1 - ((1.411.390.099.989 + 456.932.530.650) / 1.976.879.396.142)) = 1,98$	÷
2023	$(1 - ((198.991.900.314 + 448.655.665.445) / 759.828.977.658))$ $(1 - ((863.577.052.312 + 456.937.782.287) / 1.481.412.095.840)) = 1,36$	÷
2024	$(1 - ((134.191.242.468 + 398.222.231.606) / 618.159.340.037))$ $(1 - ((198.991.900.314 + 448.655.665.445) / 759.828.977.658)) = 0,94$	÷

Sumber: Data Diolah, 2026

#### d. Perhitungan *Sales Growth Index*

$$\text{Rumus SGI} = \frac{\text{Sales}(t)}{\text{Sales}(t-1)}$$

Tahun	Perhitungan
2019	$1.359.175.249.655 / 1.592.979.941.258 = 0,853$
2020	$1.715.587.654.399 / 1.359.175.249.655 = 1,262$
2021	$2.901.986.532.879 / 1.715.587.654.399 = 1,692$
2022	$1.144.108.230.742 / 2.901.986.532.879 = 0,394$
2023	$523.599.087.434 / 1.144.108.230.742 = 0,458$
2024	$210.379.673.780 / 523.599.087.434 = 0,402$

Sumber: Data Diolah, 2026

#### e. Perhitungan *Depreciation Index*

$$\text{Rumus DEPI} = \frac{\frac{\text{Depretiation}(t21)}{\text{Depretiation}(t21) + \text{PPE}(t21)}}{\frac{\text{Depresiasi}(t)}{\text{Depresiasi}(t) + \text{PPE}(t)}}$$

Tahun	Perhitungan
2019	$(19.903.088.825 / (19.903.088.825 + 487.333.743.682))$ $(15.933.121.105 / (15.933.121.105 + 469.765.557.301)) = 1,196$
2020	$(15.933.121.105 / (15.933.121.105 + 469.765.557.301))$ $(19.581.730.562 / (19.581.730.562 + 469.100.892.206)) = 0,819$
2021	$(19.581.730.562 / (19.581.730.562 + 469.100.892.206))$ $(19.642.636.497 / (19.642.636.497 + 456.932.530.650)) = 0,972$
2022	$(19.642.636.497 / (19.642.636.497 + 456.932.530.650))$ $(18.685.937.064 / (18.685.937.064 + 456.937.782.287)) = 1,049$
2023	$(18.685.937.064 / (18.685.937.064 + 456.937.782.287))$ $(16.659.778.586 / (16.659.778.586 + 448.655.665.445)) = 1,097$

2024	(16.659.778.586/(16.659.778.586+448.655.665.445)) (15.656.586.750/(15.656.586.750+398.222.231.606)) = 0,946	÷
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Sumber: Data Diolah, 2026

#### f. Perhitungan *Sales, General and Administrative Expense Index*

$$\text{Rumus SGAI} = \frac{\frac{\text{Sales, General and Administrative Expences (t)}}{\text{Sales (1)}}}{\frac{\text{Sales, General and Administrative Expences (t21)}}{\text{Sales (t21)}}}$$

Tahun	Perhitungan
2019	(228.179.701.654/1.359.175.249.655)÷(277.409.869.821/1.592.979.941.258) = 0,964
2020	(267.251.170.575/1.715.587.654.399)÷(228.179.701.654/1.359.175.249.655) = 0,928
2021	(301.693.488.324/2.901.986.532.879)÷(267.251.170.575/1.715.587.654.399) = 0,667
2022	(273.278.156.845/1.144.108.230.742)÷(301.693.488.324/2.901.986.532.879) = 2,298
2023	(224.979.724.576/523.599.087.434)÷(273.278.156.845/1.144.108.230.742) = 1,799
2024	(230.844.608.382/210.379.673.780)÷(224.979.724.576/523.599.087.434) = 2,554

Sumber: Data Diolah, 2026

#### g. Perhitungan *Leverage Index*

$$\text{Rumus LVGI} = \frac{\frac{\text{LTD (t)+Current Liabilities (t)}}{\text{Total Assets (t)}}}{\frac{\text{LTD (t21)+Current Liabilities (t21)}}{\text{Total Assets (t21)}}}$$

Tahun	Perhitungan	
2019	(438.172.859.929+440.827.007.421)/1.383.935.194.386 (364.138.769.915+827.237.832.766)/1.442.350.608.575 = 0,769	÷
2020	(446.256.244.007+836.751.938.323)/1.713.334.658.849 (438.172.859.929+440.827.007.421)/1.383.935.194.386 = 1,179	÷
2021	(458.318.048.281+1.045.188.438.355)/1.976.879.396.142 (446.256.244.007+836.751.938.323)/1.713.334.658.849 = 1,016	÷
2022	(462.405.993.762+1.025.331.067.523)/1.481.412.095.840 (458.318.048.281+1.045.188.438.355)/1.976.879.396.142 = 1,320	÷
2023	(332.893.280.852+1.231.087.955.072)/759.828.977.658 (462.405.993.762+1.025.331.067.523)/1.481.412.095.840 = 2,050	÷
2024	(254.943.827.812+1.762.201.148.810)/618.159.340.037 (332.893.280.852+1.231.087.955.072)/759.828.977.658 = 1,585	÷

Sumber: Data Diolah, 2026

### h. Perhitungan *Total Accrual to Total Assets*

$$\text{Rumus TATA} = \frac{\text{Net Income} - \text{Cash Flow From Operation}}{\text{Total aset (t)}}$$

Tahun	Perhitungan
2019	$(7.961.966.026 - 2.070.922.347) / 1.383.935.194.386 = 0,004$
2020	$(30.020.709 - 46.547.903.552) / 1.713.334.658.849 = -0,027$
2021	$(-37.571.241.226 - 92.899.478.946) / 1.976.879.396.142 = -0,066$
2022	$(-457.649.309.385 - (-75.946.136.115)) / 1.481.412.095.840 = -0,258$
2023	$(-721.000.075.536 - (-194.130.706.225)) / 759.828.977.658 = -0,693$
2024	$(-334.492.187.319 - (-21.653.684.335)) / 618.159.340.037 = -0,506$

Sumber: Data Diolah, 2026

### i. Perhitungan Beneish M-Score

Tahun	Perhitungan
2019	$-4,84 + 0,920(1,150) + 0,528(0,969) + 0,404(1,013) + 0,892(0,853) + 0,115(1,196) - 0,172(0,964) + 4,679(0,04) - 0,327(0,769) = -2,36$
2020	$-4,84 + 0,920(1,766) + 0,528(0,789) + 0,404(1,040) + 0,892(1,262) + 0,115(0,819) - 0,172(0,928) + 4,679(-0,027) - 0,327(1,179) = -1,83$
2021	$-4,84 + 0,920(0,405) + 0,528(1,803) + 0,404(0,859) + 0,892(1,892) + 0,115(0,972) - 0,172(0,667) + 4,679(-0,066) - 0,327(1,016) = -2,46$
2022	$-4,84 + 0,920(1,177) + 0,528(-1,617) + 0,404(1,978) + 0,892(0,394) + 0,115(1,049) - 0,172(2,298) + 4,679(-0,258) - 0,327(1,320) = -5,37$
2023	$-4,84 + 0,920(1,177) + 0,528(-1,617) + 0,404(1,978) + 0,892(0,394) + 0,115(1,049) - 0,172(2,298) + 4,679(-0,258) - 0,327(1,320) = -7,12$
2024	$-4,84 + 0,920(1,733) + 0,528(1,686) + 0,404(0,940) + 0,892(0,402) + 0,115(0,946) - 0,172(2,554) + 4,679(-0,506) - 0,327(1,585) = -4,83$

Sumber: Data Diolah, 2026

## Lampiran 4. Siaran Pers Badan Pemeriksa Keuangan

# SIARAN PERS

## BADAN PEMERIKSA KEUANGAN



### **BPK Serahkan LHP Investigatif pada PT Indofarma Tbk kepada Jaksa Agung**

**Jakarta, Senin (20 Mei 2024)** – BPK menyerahkan Laporan Hasil Pemeriksaan (LHP) Investigatif atas Pengelolaan Keuangan PT Indofarma Tbk., Anak Perusahaan dan Instansi Terkait Lainnya Tahun 2020 s.d 2023 kepada Jaksa Agung di Kejaksaan Agung RI, hari ini (20/5).

Pemeriksaan ini merupakan inisiatif BPK yang berasal dari pengembangan hasil pemeriksaan Kepatuhan atas Pengelolaan Pendapatan, Beban, dan Kegiatan Investasi Tahun 2020 s.d Semester I Tahun 2023 pada PT Indofarma Tbk, Anak Perusahaan dan Instansi Terkait.

Berdasarkan hasil pemeriksaan investigatif, BPK menyimpulkan terdapat penyimpangan yang berindikasi tindak pidana yang dilakukan oleh pihak-pihak terkait dalam pengelolaan Keuangan PT Indofarma Tbk. dan anak perusahaan yang mengakibatkan indikasi kerugian negara pada PT Indofarma dan anak perusahaan sebesar **Rp371.834.530.652,00**.

Penyerahan LHP ini dilakukan oleh Wakil Ketua BPK, **Hendra Susanto** kepada Jaksa Agung, **ST Burhanuddin**. "Besar harapan kami Kejaksaan Agung dapat memanfaatkan hasil pemeriksaan tersebut untuk proses hukum," jelas Hendra Susanto. Kegiatan ini juga dihadiri antara lain oleh Anggota VI BPK selaku Pimpinan Pemeriksaan Keuangan VII, **Slamet Edy Purnomo**.

Selain penyerahan hasil pemeriksaan investigatif di atas, BPK juga telah menyerahkan kepada Kejaksaan Tinggi DKI Jakarta pada 5 Maret 2024 berupa Laporan Hasil Penghitungan Kerugian Negara (LHP PKN) atas Pemberian Fasilitas Kredit Modal Kerja PT Bank Rakyat Indonesia (Persero) Tbk kepada PT Linkadata Citra Mandiri Tahun 2016 – 2019. Berdasarkan hasil PKN tersebut, BPK menyimpulkan adanya penyimpangan-penyimpangan berindikasi tindak pidana yang dilakukan oleh pihak-pihak terkait dalam perkara dimaksud yang mengakibatkan kerugian negara pada PT Bank Rakyat Indonesia (Persero) Tbk. sebesar **Rp120.146.889.195,00**.

Dalam Peraturan BPK Nomor 1 Tahun 2020 tentang Pemeriksaan Investigatif, Penghitungan Kerugian Negara/Daerah, dan Pemberian Keterangan Ahli, disebutkan bahwa BPK melaksanakan Pemeriksaan Investigatif guna mengungkap adanya indikasi Kerugian Negara/Daerah dan/atau Unsur Pidana dalam lingkup pengelolaan dan tanggung jawab negara.

**Biro Humas dan Kerja Sama Internasional**

**Informasi lebih lanjut:** R. Yudi Ramdan, Kepala Biro Humas dan KSI  
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