

Lampiran 3

Appendix 3

PT BIO FARMA (PERSERO)
(ENTITAS INDUK SAJA)
INFORMASI KEUANGAN TAMBAHAN
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN
Untuk tahun-tahun yang berakhir pada tanggal
31 Desember 2022 dan 2021
 (Dinyatakan dalam ribuan Rupiah, kecuali dinyatakan lain)

PT BIO FARMA (PERSERO)
(PARENT ONLY)
ADDITIONAL FINANCIAL INFORMATION
STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME
For the years ended
December 31, 2022 and 2021
 (Expressed in thousand Rupiah, unless otherwise stated)

	2022	2021	
PENJUALAN BERSIH			NET SALES
Produk perusahaan	3.750.219.374	17.745.867.929	<i>Company's product</i>
Produk partnership	2.799.798.010	10.469.364.038	<i>Partnership product</i>
Trading partnership	4.129.734.584	1.704.048.809	<i>Partnership trading</i>
Jasa	346.274.564	401.172.759	<i>Service</i>
TOTAL PENJUALAN BERSIH	11.026.026.532	30.320.453.535	TOTAL NET SALES
BEBAN POKOK PENJUALAN			COST OF GOODS SOLD
Produk perusahaan	(1.899.390.679)	(14.597.291.593)	<i>Company's product</i>
Produk partnership	(2.686.293.644)	(10.385.758.816)	<i>Partnership product</i>
Trading partnership	(3.994.255.616)	(1.542.630.263)	<i>Partnership trading</i>
Jasa	(105.274.794)	(6.512.937)	<i>Service</i>
TOTAL BEBAN POKOK PENJUALAN	(8.685.214.733)	(26.532.193.609)	TOTAL COST OF GOODS SOLD
LABA BRUTO	2.340.811.799	3.788.259.926	GROSS PROFIT
Penghasilan lain-lain	589.307.412	388.045.691	<i>Other income</i>
Beban penjualan	(284.954.249)	(244.576.511)	<i>Selling expense</i>
Beban administrasi dan umum	(768.663.997)	(757.296.397)	<i>General and administrative expense</i>
Beban penelitian, pengembangan dan surveilans	(302.455.300)	(257.100.567)	<i>Research, development and surveillance expense</i>
Beban operasional digital	(72.463.664)	-	<i>Digital operational expense</i>
Beban bunga	(63.863.274)	(176.608.322)	<i>Interest expense</i>
Beban lain-lain	(191.338.147)	(234.631.173)	<i>Other expense</i>
LABA SEBELUM PAJAK PENGHASILAN	1.246.380.580	2.506.092.647	PROFIT BEFORE INCOME TAX
MANFAAT (BEBAN) PAJAK PENGHASILAN			TAX (EXPENSE) BENEFIT
Beban pajak kini	157.883.893	(1.036.650.650)	<i>Current tax expense</i>
Manfaat pajak tangguhan	(393.617.719)	458.741.289	<i>Deferred tax benefit</i>
Total beban pajak, bersih	(235.733.826)	(577.909.361)	<i>Total tax expense, net</i>
LABA BERSIH	1.010.646.754	1.928.183.286	PROFIT FOR THE YEAR

Lampiran 4

Appendix 4

**PT BIO FARMA (PERSERO)
(ENTITAS INDUK SAJA)
INFORMASI KEUANGAN TAMBAHAN
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN (Lanjutan)
Untuk tahun-tahun yang berakhir pada tanggal
31 Desember 2022 dan 2021
(Dinyatakan dalam ribuan Rupiah, kecuali dinyatakan lain)**

**PT BIO FARMA (PERSERO)
(PARENT ONLY)
ADDITIONAL FINANCIAL INFORMATION
STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME (Continued)
For the years ended
December 31, 2022 and 2021
(Expressed in thousand Rupiah, unless otherwise stated)**

	<u>2022</u>	<u>2021</u>	
RUGI KOMPREHENSIF LAIN			OTHER COMPREHENSIVE LOSS
Pos-pos yang tidak akan direklasifikasi ke laba rugi:			<i>Items that will not reclassified to profit or loss:</i>
Perubahan nilai wajar aset keuangan pada nilai wajar melalui penghasilan komprehensif lainnya	(128.147.458)	(2.926.542)	<i>Changes in fair value of financial asset at fair value through other comprehensive income</i>
Pengukutan kembali liabilitas atas imbalan pasca kerja	(37.107.534)	(21.678.631)	<i>Remeasurement of post-employment benefit obligation</i>
Manfaat pajak terkait	35.712.259	5.413.138	<i>Related income tax</i>
Jumlah rugi komprehensif lain	<u>(129.542.733)</u>	<u>(19.192.035)</u>	<i>Total comprehensive loss</i>
TOTAL PENGHASILAN KOMPREHENSIF	<u>881.104.021</u>	<u>1.908.991.251</u>	TOTAL COMPREHENSIVE INCOME

The original financial statements included herein are in the Indonesian language

Appendix 5

Lampiran 5

PT BIO FARMA (PERSERO)
(ENTITAS INDUK SAJA)
INFORMASI KEUANGAN TAMBAHAN
LAPORAN PERUBAHAN EKUITAS
Untuk tahun-tahun yang berakhir tanggal
31 Desember 2022 dan 2021
(Dinyatakan dalam ribuan Rupiah, kecuali dinyatakan lain)

PT BIO FARMA (PERSERO)
(PARENT ONLY)
ADDITIONAL FINANCIAL INFORMATION
STATEMENT OF CHANGES IN EQUITY
For the years ended
December 31, 2022 and 2021
(Expressed in thousand Rupiah, unless otherwise stated)

	Komponen ekuitas lain/ Other equity component										
	Modal saham/ Share capital	Modal saham ditempatkan Subsidiari Share capital	Revaluasi aset tetap/ Revaluation of Fixed assets	Keuntungan/ (Kerugian) aktuarial Actuarial gain/(loss)	Cadangan perubahan nilai aset keuangan pada nilai wajar melalui penghasilan komprehensif lainnya Reserve for changes in fair value of financial assets at fair value through OCI	Saldo laba/ Retained earnings	Belum dicadangkan/ Unappropriated	Total ekuitas/ Total equity/			
Saldo tanggal 1 Januari 2021/	15.479.821.000	2.000.000.000	1.380.781.822	(145.582.127)	-	1.201.417.651	355.166.326	20.871.604.672	December 31, 2020 (as previously reported)	Balance as at January 1, 2021/	
Penyesuaian selisih dengan perubahan kebijakan akuntansi	-	-	-	14.168.767	-	28.864.415	-	43.033.182	Adjustment in relation with change in accounting policy	December 31, 2020 (as restated)	
Saldo tanggal 1 Januari 2021/ 31 Desember 2020 (disajikan kembali)	15.479.821.000	2.000.000.000	1.380.781.822	(131.413.360)	-	1.230.282.066	355.166.326	20.914.637.854	Balance as at January 1, 2021/		
Pembagian laba	-	-	-	-	-	-	(76.720.000)	(76.720.000)	Dividend distribution		
Dividen	-	-	-	-	-	278.446.326	(278.446.326)	-	Appropriated retained earnings		
Cadangan	-	-	-	-	-	-	-	-	Additional paid-in capital		
Penambahan modal disetor	2.000.000.000	(2.000.000.000)	-	-	-	-	1.928.183.286	1.928.183.286	Profit for the year		
Laba tahun berjalan	-	-	-	-	(21.678.631)	-	-	(21.678.631)	Other comprehensive loss:		
Rugi komprehensif lain:	-	-	-	-	-	-	-	-	Remeasurement of employee benefit		
Pemilihan kembali imbalan kerja	-	-	-	-	(2.926.542)	-	-	(2.926.542)	Changes in fair value of financial		
Perubahan nilai wajar aset keuangan	-	-	-	-	4.769.299	-	-	4.769.299	assets at fair value through other		
pada nilai wajar melalui	-	-	-	-	643.839	-	-	643.839	comprehensive income		
penyesuaian komprehensif lainnya	-	-	-	-	-	-	-	-	Related tax effect		
Efek pajak terkait	-	-	-	-	-	-	-	-	Retained tax effect		
Saldo tanggal 31 Desember 2021	17.479.821.000	-	1.380.781.822	(148.322.692)	(2.282.703)	1.508.728.392	1.928.183.286	22.746.909.105	Balance as at December 31, 2021		
Pembagian laba	-	-	-	-	-	-	(150.000.000)	(150.000.000)	Profit/sharing		
Dividen	-	-	-	-	-	1.778.183.286	(1.778.183.286)	-	Appropriated retained earnings		
Penambahan modal disetor	-	-	-	-	-	(297)	-	-	Additional paid-in capital		
Kapitalisasi cadangan ke sororan modal	297	-	-	-	-	-	-	-	Capitalization of reserves to paid in capital		
Secara modal dari kepentingan	-	-	-	-	-	-	-	-	Paid-up capital from non-controlling		
non-pengendali - inong	1.457.703	-	-	-	-	-	1.010.646.754	1.457.703	interest - inbreng		
Laba tahun berjalan	-	-	-	-	-	-	-	-	Profit for the year		
Rugi komprehensif lain:	-	-	-	-	(37.107.534)	-	-	(37.107.534)	Other comprehensive loss:		
Pemilihan kembali imbalan kerja	-	-	-	-	-	-	-	-	Remeasurement of employee benefit		
Perubahan nilai wajar aset keuangan	-	-	-	-	8.163.657	-	-	8.163.657	Changes in fair value of financial		
pada nilai wajar melalui	-	-	-	-	(128.147.458)	-	-	(128.147.458)	assets at fair value through other		
penyesuaian komprehensif lainnya	-	-	-	-	27.548.602	-	-	27.548.602	comprehensive income		
Efek pajak terkait	-	-	-	-	-	-	-	-	Related tax effect		
Saldo tanggal 31 Desember 2022	17.481.279.000	-	1.380.781.822	(177.266.509)	(102.881.559)	3.286.911.381	1.010.646.754	23.479.470.829	Balance as at December 31, 2022		

Lampiran 6

Appendix 6

PT BIO FARMA (PERSERO)
(ENTITAS INDUK SAJA)
INFORMASI KEUANGAN TAMBAHAN
LAPORAN ARUS KAS
Untuk tahun-tahun yang berakhir tanggal
31 Desember 2022 dan 2021
(Dinyatakan dalam ribuan Rupiah, kecuali dinyatakan lain)

PT BIO FARMA (PERSERO)
(PARENT ONLY)
ADDITIONAL FINANCIAL INFORMATION
STATEMENT OF CASH FLOWS
For the year ended
December 31, 2022 and 2021
(Expressed in thousand Rupiah, unless otherwise stated)

	<u>2022</u>	<u>2021</u>	
ARUS KAS DARI			CASH FLOWS FROM
AKTIVITAS OPERASI			OPERATING ACTIVITIES
Penerimaan kas dari pelanggan	7.523.187.673	34.832.118.709	<i>Receipts from customers</i>
Pengeluaran untuk pemasok	(7.770.720.245)	(27.909.743.627)	<i>Payments to suppliers</i>
Pengeluaran untuk karyawan	(877.113.553)	(678.564.647)	<i>Payments to employees</i>
Penerimaan grant	19.513.213	532.375.675	<i>Grant receipt</i>
Penerimaan bunga	54.343.255	55.201.990	<i>Receipts from interest</i>
Pembayaran bunga	(30.985.486)	(60.859.310)	<i>Payments of interest</i>
Pembayaran pajak	(1.274.257.124)	(164.115.098)	<i>Payments of tax</i>
Penerimaan restitusi	188.133.001	132.150.163	<i>Receipts from tax</i>
Pembayaran tantiem	(41.019.000)	-	<i>Payments of tantiem</i>
Penerimaan dari klaim asuransi	257.934	224.122	<i>Proceeds from insurance claims</i>
Penempatan pada setoran jaminan	4.727.029		<i>Secured deposits</i>
Pembayaran beban lainnya	-	(11.004.964)	<i>Payment of other expenses</i>
Arus kas bersih yang diperoleh dari (digunakan untuk) aktivitas operasi	<u>(2.203.933.303)</u>	<u>6.727.783.013</u>	<i>Net cash provided by (used in) operating activities</i>
ARUS KAS DARI			CASH FLOWS FROM
AKTIVITAS INVESTASI			INVESTING ACTIVITIES
Hasil penjualan aset tetap	53.607	-	<i>Receipt from sale of fixed assets</i>
Hasil penjualan aset lain-lain	-	10.091	<i>Receipt from sale of other assets</i>
Penerimaan lainnya	-	2.372.500	<i>Other receipts</i>
Pinjaman kepada Entitas Anak	-	(532.500.030)	<i>Receivable provided to Subsidiaries</i>
Pembayaran bunga pinjaman investasi	-	(7.177.083)	<i>Payments of interest -investment credit</i>
Perolehan aset tidak berwujud	-	(58.905.340)	<i>Acquisition of intangible assets</i>
Perolehan aset tetap	(711.923.112)	(234.102.771)	<i>Acquisition of property, plant and equipment</i>
Arus kas bersih yang digunakan untuk aktivitas investasi	<u>(711.869.505)</u>	<u>(830.302.633)</u>	<i>Net cash used in investing activities</i>

Lampiran 7

Appendix 7

PT BIO FARMA (PERSERO)
LAPORAN ARUS KAS (Lanjutan)
Tanggal 31 Desember 2022 dan Untuk Tahun Yang
Berakhir pada Tanggal Tersebut
(Dinyatakan dalam ribuan Rupiah, kecuali dinyatakan lain)

PT BIO FARMA (PERSERO)
STATEMENT OF CASH FLOWS (Continued)
As at December 31, 2022 and For the
Year Then Ended
(Expressed in thousand Rupiah, unless otherwise stated)

	<u>2022</u>	<u>2021</u>	
ARUS KAS DARI			CASH FLOWS FROM
AKTIVITAS PENDANAAN			FINANCING ACTIVITIES
Penarikan pinjaman jangka pendek	2.874.000.000	13.059.544.021	<i>Proceeds from short-term bank loan</i>
Pembayaran dividen	(150.000.000)	(76.720.000)	<i>Payment of dividend</i>
Pembayaran pinjaman jangka pendek	(2.964.000.000)	(15.623.444.021)	<i>Payments of short-term bank loan</i>
Pemberian pinjaman ke entitas anak	(246.969.194)	-	<i>Loan to subsidiaries</i>
Penerimaan pinjaman ke entitas anak	344.975.963	-	
Penerimaan pinjaman jangka panjang	-	(105.040.000)	<i>Payments of long-term bank loan</i>
Penanaman Modal Negara	-	-	<i>State investment</i>
Arus kas bersih yang digunakan untuk dari aktivitas pendanaan	<u>(141.993.231)</u>	<u>(2.745.660.000)</u>	<i>Net cash used in financing activities</i>
KENAIKAN BERSIH KAS DAN SETARA KAS	(3.057.796.039)	3.151.820.380	NET INCREASE IN CASH AND CASH EQUIVALENTS
Pengaruh selisih kurs kas dan setara kas	159.256.392	84.919.896	<i>Effect of exchange rate differences in cash and cash equivalents</i>
KAS DAN SETARA KAS PADA AWAL TAHUN	<u>6.430.502.783</u>	<u>3.193.762.507</u>	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR
KAS DAN SETARA KAS PADA AKHIR TAHUN	<u><u>3.531.963.136</u></u>	<u><u>6.430.502.783</u></u>	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR