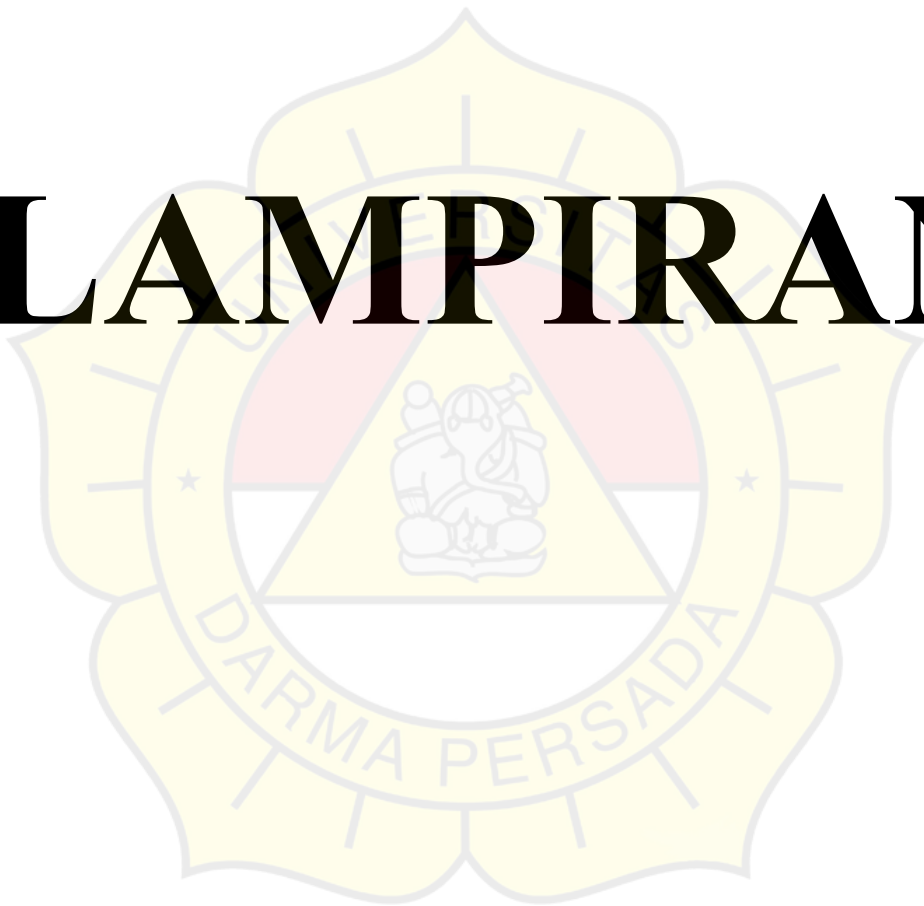


LAMPIRAN



Lampiran 1
Catatan Konsultasi Proposal Skripsi

Nama : Dila Regita Cahyani
 NIM : 2022410003
 Judul : Pengaruh Pertumbuhan Penjualan, Profitabilitas, dan Likuiditas terhadap Struktur Modal (Studi Pada Perusahaan Sub Sektor Farmasi yang Terdaftar di Bursa Efek Indonesia Periode 2019-2024)
 Dosen Pembimbing : Irma Citarayani, SE., M.Si.,

Hari/Tanggal	Pokok Bahasan	Paraf Pembimbing
Kamis, 30 Oktober 2025	Teknik Penyusunan dan Penulisan Proposal Skripsi dan Tahap-tahap Penentuan Topik Judul Skripsi	
Jumat, 21 November 2025	Pembahasan dan Koreksi Bab I - Bab III	
Senin, 24 November 2025	Revisi Bab I – Bab III Serta ACC Proposal Skripsi	
Jumat, 23 Januari 2026	Konsultasi Mengenai Data Observasi	
Jumat, 5 Februari 2026	Konsultasi Mengenai BAB IV - V	
Senin, 9 Februari 2026	Revisi Mengenai BAB IV – V Serta ACC Skripsi	

Catatan:

Lembar ini harus diisi setiap kali konsultasi dengan Dosen Pembimbing

Lampiran 2
Data Perhitungan Variabel

No	Perusahaan	Kode	Tahun	Pertumbuhan Penjualan (X1)	ROA (X2)	CR (X3)	DER (Y)
1	PT Darya-Varia Laboratoria Tbk	DVLA	2019	0.07	12.12%	2.91	0.40
			2020	0.01	8.16%	2.52	0.50
			2021	0.04	7.03%	2.57	0.51
			2022	0.01	7.43%	3.00	0.43
			2023	-0.01	7.17%	2.86	0.45
			2024	0.10	7.22%	2.69	0.49
2	PT Industri Jamu Dan Farmasi Sido Muncul Tbk	SIDO	2019	0.11	22.84%	4.12	0.15
			2020	0.09	24.26%	3.66	0.19
			2021	0.21	56.17%	4.13	0.17
			2022	-0.04	27.07%	4.06	0.16
			2023	-0.09	24.43%	4.47	0.15
			2024	0.12	29.72%	5.36	0.13
3	PT Kalbe Farma Tbk	KLBF	2019	0.07	12.52%	4.35	0.21
			2020	0.02	12.41%	4.12	0.23
			2021	0.14	12.59%	4.45	0.21
			2022	0.10	12.66%	3.77	0.23
			2023	0.05	10.27%	4.91	0.14
			2024	0.07	11.03%	4.11	0.20
4	PT Kimia Farma Tbk	KAEF	2019	0.10	0.09%	0.99	1.48
			2020	0.06	0.12%	0.90	1.47
			2021	0.06	1.63%	1.05	1.46
			2022	-0.28	-0.64%	0.94	1.47
			2023	0.08	-10.36%	0.63	1.75
			2024	0.00	-8.07%	0.49	3.37
5	PT Merck Tbk	MERK	2019	0.22	8.68%	2.51	0.52
			2020	-0.12	7.73%	2.55	0.52
			2021	0.62	12.83%	2.71	0.50
			2022	0.06	17.33%	3.33	0.37
			2023	-0.15	18.61%	5.74	0.20
			2024	0.08	16.04%	6.52	0.19
6	PT Organon Pharma Indonesia Tbk	SCPI	2019	-0.17	7.95%	5.94	1.30
			2020	0.57	13.66%	1.50	0.92
			2021	-0.25	9.79%	3.74	0.25
			2022	0.08	12.84%	3.08	0.38
			2023	0.17	13.21%	2.11	0.69
			2024	0.05	11.41%	2.34	0.58

No	Perusahaan	Kode	Tahun	Pertumbuhan Penjualan (X1)	ROA (X2)	CR (X3)	DER (Y)
7	PT Tempo Scan Pacific Tbk	TSPC	2019	0.09	7.11%	2.78	0.45
			2020	0.00	9.16%	2.96	0.43
			2021	0.02	9.10%	3.29	0.40
			2022	0.09	9.16%	2.48	0.50
			2023	0.07	11.05%	2.69	0.40
			2024	0.04	12.40%	3.09	0.04
8	PT Pharos Tbk	PEHA	2019	0.08	4.88%	1.01	1.55
			2020	-0.11	2.54%	0.94	1.59
			2021	0.07	1.54%	1.30	1.48
			2022	0.11	1.52%	1.34	1.34
			2023	-0.13	0.34%	1.28	1.29
			2024	-0.27	-20.32%	0.95	2.64
9	PT Pryidam Farma Tbk	PYFA	2019	-0.01	4.90%	3.53	0.53
			2020	0.12	9.67%	2.89	0.45
			2021	1.27	0.68%	1.30	3.82
			2022	0.13	18.12%	1.82	2.44
			2023	-0.02	-5.58%	1.92	3.28
			2024	1.74	-5.68%	1.28	4.59

Lampiran 3

Data Perhitungan Spesifik Pertumbuhan Penjualan

No	Perusahaan	Kode	Tahun	Sales t	Sales t-1	Δ sales	PP
1	PT Darya-Varia Laboratoria Tbk	DVLA	2019	1,813,020,278,000	1,699,657,296,000	113,362,982,000	0.07
			2020	1,829,699,557,000	1,813,020,278,000	16,679,279,000	0.01
			2021	1,900,893,602,000	1,829,699,557,000	71,194,045,000	0.04
			2022	1,917,041,442,000	1,900,893,602,000	16,147,840,000	0.01
			2023	1,890,887,506,000	1,917,041,442,000	-26,153,936,000	-0.01
			2024	2,087,601,399,000	1,890,887,506,000	196,713,893,000	0.10
2	PT Industri Jamu Dan Farmasi Sido Muncul Tbk	SIDO	2019	3,067,434,000,000	2,763,292,000,000	304,142,000,000	0.11
			2020	3,335,411,000,000	3,067,434,000,000	267,977,000,000	0.09
			2021	4,020,980,000,000	3,335,411,000,000	685,569,000,000	0.21
			2022	3,865,523,000,000	4,020,980,000,000	-155,457,000,000	-0.04
			2023	3,505,475,000,000	3,865,523,000,000	-360,048,000,000	-0.09
			2024	3,919,084,000,000	3,505,475,000,000	413,609,000,000	0.12
3	PT Kalbe Farma Tbk	KLBF	2019	22,633,476,361,038	21,074,306,186,027	1,559,170,175,011	0.07
			2020	23,112,654,991,224	22,633,476,361,038	479,178,630,186	0.02
			2021	26,261,194,512,313	23,112,654,991,224	3,148,539,521,089	0.14
			2022	28,933,502,646,719	26,261,194,512,313	2,672,308,134,406	0.10
			2023	30,449,134,077,618	28,933,502,646,719	1,515,631,430,899	0.05
			2024	32,627,776,108,026	30,449,134,077,618	2,178,642,030,408	0.07
4	PT Kimia Farma Tbk	KAEF	2019	9,400,535,476,000	8,459,247,287,000	941,288,189,000	0.10
			2020	10,006,173,023,000	9,400,535,476,000	605,637,547,000	0.06
			2021	12,857,626,593,000	10,006,173,023,000	605,637,547,000	0.06
			2022	9,232,675,971,000	12,857,626,593,000	-3,624,950,622,000	-0.28
			2023	9,965,033,049,000	9,232,675,971,000	732,357,078,000	0.08
			2024	9,938,958,364,000	9,965,033,049,000	-26,074,685,000	0.00
5	PT Merck Tbk	MERK	2019	744,634,530,000	611,958,076,000	132,676,454,000	0.22
			2020	655,847,125,000	744,634,530,000	-88,787,405,000	-0.12
			2021	1,064,394,815,000	655,847,125,000	408,547,690,000	0.62
			2022	1,124,599,738,000	1,064,394,815,000	60,204,923,000	0.06
			2023	961,433,965,000	1,124,599,738,000	-163,165,773,000	-0.15
			2024	1,036,747,709,000	961,433,965,000	75,313,744,000	0.08
6	PT Organon Pharma Indonesia Tbk	SCPI	2019	1,841,268,073,000	2,205,541,657,000	-364,273,584,000	-0.17
			2020	2,893,298,079,000	1,841,268,073,000	1,052,030,006,000	0.57
			2021	2,159,191,248,000	2,893,298,079,000	-734,106,831,000	-0.25
			2022	2,339,387,755,000	2,159,191,248,000	180,196,507,000	0.08
			2023	2,747,529,515,000	2,339,387,755,000	408,141,760,000	0.17
			2024	2,895,902,369,000	2,747,529,515,000	148,372,854,000	0.05
7		TSPC	2019	10,993,842,057,747	10,088,118,830,780	905,723,226,967	0.09
			2020	10,968,402,090,246	10,993,842,057,747	-25,439,967,501	0.00

No	Perusahaan	Kode	Tahun	Sales t	Sales t-1	Δ sales	PP
	PT Tempo Scan Pacific Tbk		2021	11,234,443,003,639	10,968,402,090,246	266,040,913,393	0.02
			2022	12,254,369,318,120	11,234,443,003,639	1,019,926,314,481	0.09
			2023	13,119,784,555,987	12,254,369,318,120	865,415,237,867	0.07
			2024	13,654,570,829,747	13,119,784,555,987	534,786,273,760	0.04
8	PT Pharos Tbk	PEHA	2019	1,105,420,197,000	1,022,969,624,000	82,450,573,000	0.08
			2020	980,556,653,000	1,105,420,197,000	-124,863,544,000	-0.11
			2021	1,051,444,342,000	980,556,653,000	70,887,689,000	0.07
			2022	1,168,474,434,000	1,051,444,342,000	117,030,092,000	0.11
			2023	1,014,129,711,000	1,168,474,434,000	-154,344,723,000	-0.13
			2024	744,694,626,000	1,014,129,711,000	-269,435,085,000	-0.27
9	PT Pryidam Farma Tbk	PYFA	2019	247,114,772,587	250,445,853,364	-3,331,080,777	-0.01
			2020	277,398,061,739	247,114,772,587	30,283,289,152	0.12
			2021	630,530,235,961	277,398,061,739	353,132,174,222	1.27
			2022	715,425,027,099	630,530,235,961	84,894,791,138	0.13
			2023	702,067,615,605	715,425,027,099	-13,357,411,494	-0.02
			2024	1,920,811,832,587	702,067,615,605	1,218,744,216,982	1.74



Lampiran 4

Data Perhitungan Spesifik Profitabilitas

No	Perusahaan	Kode	Tahun	Laba bersih setelah pajak	Total aktiva/asset	ROA
1	PT Darya-Varia Laboratoria Tbk	DVLA	2019	221,783,249,000	1,829,960,714,000	12.12%
			2020	162,072,984,000	1,986,711,872,000	8.16%
			2021	146,725,628,000	2,085,904,980,000	7.03%
			2022	149,375,011,000	2,009,139,485,000	7.43%
			2023	146,336,365,000	2,042,171,821,000	7.17%
			2024	156,147,303,000	2,161,538,138,000	7.22%
2	PT Industri Jamu Dan Farmasi Sido Muncul Tbk	SIDO	2019	807,689,000,000	3,536,898,000,000	22.84%
			2020	934,016,000,000	3,849,516,000,000	24.26%
			2021	1,260,898,000,000	2,244,707,000,000	56.17%
			2022	1,104,714,000,000	4,081,442,000,000	27.07%
			2023	950,648,000,000	3,890,706,000,000	24.43%
			2024	1,171,026,000,000	3,939,625,000,000	29.72%
3	PT Kalbe Farma Tbk	KLBF	2019	2,537,601,823,645	20,264,726,862,584	12.52%
			2020	2,799,622,515,814	22,564,300,317,374	12.41%
			2021	3,232,007,683,281	25,666,635,156,271	12.59%
			2022	3,450,083,412,291	27,241,313,025,674	12.66%
			2023	2,778,404,819,501	27,057,568,182,323	10.27%
			2024	3,246,569,754,197	29,429,727,898,195	11.03%
4	PT Kimia Farma Tbk	KAEF	2019	15,890,439,000	18,352,877,132,000	0.09%
			2020	20,425,756,000	17,562,816,674,000	0.12%
			2021	289,888,789,000	17,760,195,040,000	1.63%
			2022	-126,024,418,000	19,797,322,545,000	-0.64%
			2023	-1,821,483,017,000	17,585,297,583,000	-10.36%
			2024	-1,208,172,543,000	14,967,031,490,000	-8.07%
5	PT Merck Tbk	MERK	2019	78,256,797,000	901,060,986,000	8.68%
			2020	71,902,263,000	929,901,046,000	7.73%
			2021	131,660,834,000	1,026,266,866,000	12.83%
			2022	179,837,759,000	1,037,647,240,000	17.33%
			2023	178,240,003,000	957,814,110,000	18.61%
			2024	153,463,416,000	956,936,728,000	16.04%
6	PT Organon Pharma Indonesia Tbk	SCPI	2019	112,652,526,000	1,417,704,185,000	7.95%
			2020	218,362,874,000	1,598,281,523,000	13.66%
			2021	118,691,582,000	1,212,160,543,000	9.79%
			2022	174,782,102,000	1,361,427,269,000	12.84%

No	Perusahaan	Kode	Tahun	Laba bersih setelah pajak	Total aktiva/asset	ROA
			2023	187,701,804,000	1,421,347,078,000	13.21%
			2024	186,615,628,000	1,635,971,370,000	11.41%
7	PT Tempo Scan Pacific Tbk	TSPC	2019	595,154,912,874	8,372,769,580,743	7.11%
			2020	834,369,751,682	9,104,657,533,366	9.16%
			2021	877,817,637,643	9,644,326,662,784	9.10%
			2022	1,037,527,882,044	11,328,974,079,150	9.16%
			2023	1,250,247,953,060	11,315,730,833,410	11.05%
			2024	1,548,405,297,394	12,489,189,257,954	12.40%
8	PT Pharos Tbk	PEHA	2019	102,310,124,000	2,096,719,180,000	4.88%
			2020	48,665,149,000	1,915,989,375,000	2.54%
			2021	11,296,951,000	732,024,589,000	1.54%
			2022	27,395,254,000	1,806,280,965,000	1.52%
			2023	6,012,112,000	1,765,887,592,000	0.34%
			2024	-290,632,975,000	1,430,039,358,000	-20.32%
9	PT Pryidam Farma Tbk	PYFA	2019	9,342,718,039	190,786,208,250	4.90%
			2020	22,104,364,267	228,575,380,866	9.67%
			2021	5,478,952,440	806,221,575,272	0.68%
			2022	275,472,011,358	1,520,568,653,644	18.12%
			2023	-85,226,477,250	1,527,269,430,976	-5.58%
			2024	-330,246,365,580	5,811,090,528,790	-5.68%

Lampiran 5

Data Perhitungan Spesifik Likuiditas

No	Perusahaan	Kode	Tahun	Aset lancar	Liabilitas jangka pendek	CR
1	PT Darya-Varia Laboratoria Tbk	DVLA	2019	1,280,212,333,000	439,444,037,000	2.91
			2020	1,400,241,872,000	555,843,521,000	2.52
			2021	1,526,661,913,000	595,101,699,000	2.57
			2022	1,447,973,511,000	482,343,743,000	3.00
			2023	1,440,981,383,000	504,329,407,000	2.86
			2024	1,521,886,256,000	565,603,830,000	2.69
2	PT Industri Jamu Dan Farmasi Sido Muncul Tbk	SIDO	2019	1,716,235,000,000	416,211,000,000	4.12
			2020	2,052,081,000,000	560,043,000,000	3.66
			2021	2,244,707,000,000	543,370,000,000	4.13
			2022	2,194,242,000,000	541,048,000,000	4.06
			2023	2,066,770,000,000	461,979,000,000	4.47
			2024	2,203,551,000,000	411,316,000,000	5.36
3	PT Kalbe Farma Tbk	KLBF	2019	11,222,490,978,401	2,577,108,805,851	4.35
			2020	13,075,331,880,715	3,176,726,211,674	4.12
			2021	15,712,209,507,638	3,534,656,089,431	4.45
			2022	16,710,229,570,163	4,431,038,459,634	3.77
			2023	15,917,724,100,860	3,243,168,544,925	4.91
			2024	17,187,668,427,724	4,185,749,488,069	4.11
4	PT Kimia Farma Tbk	KAEF	2019	7,344,787,123,000	7,392,140,277,000	0.99
			2020	6,093,103,998,000	6,786,941,897,000	0.90
			2021	6,303,473,591,000	5,980,180,556,000	1.05
			2022	8,179,802,709,000	8,691,263,905,000	0.94
			2023	5,886,662,752,000	9,409,735,166,000	0.63
			2024	3,932,651,949,000	7,948,556,630,000	0.49
5	PT Merck Tbk	MERK	2019	675,010,699,000	269,085,165,000	2.51
			2020	678,404,760,000	266,348,137,000	2.55
			2021	768,122,706,000	282,931,352,000	2.71
			2022	795,587,313,000	239,074,429,000	3.33
			2023	718,193,526,000	125,031,384,000	5.74
			2024	709,599,779,000	108,891,459,000	6.52
6	PT Organon Pharma Indonesia Tbk	SCPI	2019	1,114,801,181,000	187,601,510,000	5.94
			2020	1,112,991,001,000	740,613,214,000	1.50
			2021	763,883,702,000	204,349,763,000	3.74

No	Perusahaan	Kode	Tahun	Aset lancar	Liabilitas jangka pendek	CR
			2022	1,060,069,252,000	343,778,935,000	3.08
			2023	1,146,623,357,000	543,197,619,000	2.11
			2024	1,331,102,728,000	568,972,966,000	2.34
7	PT Tempo Scan Pacific Tbk	TSPC	2019	5,432,638,388,008	1,953,608,306,055	2.78
			2020	5,941,096,184,235	2,008,023,494,282	2.96
			2021	6,238,985,603,903	1,895,260,237,723	3.29
			2022	7,684,141,411,655	3,094,411,014,465	2.48
			2023	7,591,846,728,494	2,817,179,527,424	2.69
			2024	8,789,500,465,740	2,848,818,665,478	3.09
8	PT Pharos Tbk	PEHA	2019	1,198,693,664,000	1,183,749,900,000	1.01
			2020	984,115,415,000	1,044,059,083,000	0.94
			2021	949,124,717,000	732,024,589,000	1.30
			2022	948,943,887,000	710,243,131,000	1.34
			2023	929,532,697,000	728,530,381,000	1.28
			2024	631,111,980,000	662,944,252,000	0.95
9	PT Pryidam Farma Tbk	PYFA	2019	95,946,418,919	27,198,123,189	3.53
			2020	129,342,420,572	44,748,565,283	2.89
			2021	326,430,905,577	251,838,113,066	1.30
			2022	540,992,487,118	297,388,368,548	1.82
			2023	574,524,656,536	299,751,448,079	1.92
			2024	1,537,057,159,394	1,202,279,394,659	1.28

Lampiran 6

Data Perhitungan Spesifik Struktur Modal

No	Perusahaan	Kode	Tahun	Liabilitas	Ekuitas	DER
1	PT Darya-Varia Laboratoria Tbk	DVLA	2019	523,881,726,000	1,306,078,988,000	0.40
			2020	660,424,729,000	1,326,287,143,000	0.50
			2021	705,106,719,000	1,380,798,261,000	0.51
			2022	605,518,904,000	1,403,620,581,000	0.43
			2023	637,739,728,000	1,404,432,093,000	0.45
			2024	712,565,630,000	1,448,972,508,000	0.49
2	PT Industri Jamu Dan Farmasi Sido Muncul Tbk	SIDO	2019	472,191,000,000	3,064,707,000,000	0.15
			2020	627,776,000,000	3,221,740,000,000	0.19
			2021	597,785,000,000	3,471,185,000,000	0.17
			2022	575,967,000,000	3,505,475,000,000	0.16
			2023	504,765,000,000	3,385,941,000,000	0.15
			2024	451,781,000,000	3,487,844,000,000	0.13
3	PT Kalbe Farma Tbk	KLBF	2019	3,559,144,386,553	16,705,582,476,031	0.21
			2020	4,288,218,173,294	18,276,082,144,080	0.23
			2021	4,400,757,363,148	21,265,877,793,123	0.21
			2022	5,143,984,823,285	22,097,328,202,389	0.23
			2023	3,243,168,544,925	23,120,022,010,215	0.14
			2024	4,839,294,087,709	24,590,433,810,486	0.20
4	PT Kimia Farma Tbk	KAEF	2019	10,939,950,304,000	7,412,926,828,000	1.48
			2020	10,457,144,628,000	7,105,672,046,000	1.47
			2021	10,528,322,405,000	7,231,872,635,000	1.46
			2022	11,794,566,834,000	8,002,755,711,000	1.47
			2023	11,192,592,254,000	6,392,705,329,000	1.75
			2024	11,538,222,946,000	3,428,808,544,000	3.37
5	PT Merck Tbk	MERK	2019	307,049,328,000	594,011,658,000	0.52
			2020	317,218,021,000	612,683,025,000	0.52
			2021	342,223,078,000	684,043,788,000	0.50
			2022	280,405,591,000	757,241,649,000	0.37
			2023	161,935,317,000	795,878,793,000	0.20
			2024	149,663,172,000	807,273,556,000	0.19
6	PT Organon Pharma Indonesia Tbk	SCPI	2019	800,703,906,000	617,000,279,000	1.30
			2020	766,072,367,000	832,209,156,000	0.92
			2021	239,608,077,000	972,552,466,000	0.25
			2022	376,089,869,000	985,337,400,000	0.38
			2023	580,889,474,000	840,447,604,000	0.69

No	Perusahaan	Kode	Tahun	Liabilitas	Ekuitas	DER
			2024	602,967,144,000	1,033,004,226,000	0.58
7	PT Tempo Scan Pacific Tbk	TSPC	2019	2,581,733,610,850	5,791,035,969,893	0.45
			2020	2,727,421,825,611	6,377,235,707,755	0.43
			2021	2,769,022,665,619	6,875,303,997,165	0.40
			2022	3,778,216,973,720	7,550,757,105,430	0.50
			2023	3,250,094,041,108	8,065,636,792,302	0.40
			2024	333,836,269,515	9,150,826,562,797	0.04
8	PT Pharos Tbk	PEHA	2019	1,275,109,831,000	821,609,349,000	1.55
			2020	1,175,080,321,000	740,909,054,000	1.59
			2021	1,097,562,036,000	740,977,263,000	1.48
			2022	1,034,464,891,000	771,816,074,000	1.34
			2023	995,560,359,000	770,327,233,000	1.29
			2024	1,036,917,006,000	393,122,351,000	2.64
9	PT Prydam Farma Tbk	PYFA	2019	66,060,214,687	124,725,993,563	0.53
			2020	70,943,630,711	157,631,750,155	0.45
			2021	639,121,007,816	167,100,567,456	3.82
			2022	1,078,211,166,403	442,357,587,241	2.44
			2023	1,170,209,726,997	357,059,703,979	3.28
			2024	4,771,544,419,392	1,039,546,109,398	4.59

Lampiran 7

Data Laporan Keuangan

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

**PT DARYA-VARIA LABORATORIA TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2024
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT DARYA-VARIA LABORATORIA TBK
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
AS OF DECEMBER 31, 2024
(Expressed in thousands of Rupiah,
unless otherwise stated)**

	Catatan/ Notes	2024	2023	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	2d,4	357.823.186	240.043.152	Cash and cash equivalents
Piutang usaha				Trade receivables
Pihak ketiga	2g,5a	672.674.825	663.562.020	Third parties
Pihak berelasi	2g,5b,27	21.772.891	32.607.467	Related parties
Aset keuangan lancar lainnya	2g,6,27	48.739.607	33.663.862	Other current financial assets
Aset kontrak	2o	3.471.229	3.538.366	Contract assets
Persediaan	2f,7	398.557.200	452.645.864	Inventories
Biaya dibayar di muka		3.165.694	3.254.855	Prepaid expenses
Uang muka	8	15.661.624	11.665.997	Advances
TOTAL ASET LANCAR		1.521.886.256	1.440.981.383	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset keuangan tidak lancar lainnya	2g,6	10.589.923	8.755.310	Other non-current financial assets
Aset tetap	2i,9	471.885.566	434.710.407	Fixed assets
Properti investasi	2j,10	37.207.420	39.618.467	Investment properties
Aset hak-guna		969.534	1.425.367	Right-of-use assets
Aset takberwujud	2k,11	48.963.188	53.860.800	Intangible assets
Aset pajak tangguhan	2p,14c	68.152.663	60.766.699	Deferred tax assets
Aset lain-lain		1.863.588	1.853.588	Other assets
TOTAL ASET TIDAK LANCAR		639.651.882	601.190.438	TOTAL NON-CURRENT ASSETS
TOTAL ASET		2.161.538.138	2.042.171.821	TOTAL ASSETS
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha				Trade payables
Pihak ketiga	2g,12a	84.443.806	83.634.109	Third parties
Pihak berelasi	2g,12b,27	2.995.406	9.778.540	Related parties
Beban akrual	2g,13,27	289.695.432	196.278.665	Accrued expenses
Utang pajak	2p,14a	32.813.851	36.358.381	Taxes payable
Liabilitas imbalan kerja jangka pendek	2m,15	111.947.324	102.901.826	Short-term employee benefits liability
Liabilitas sewa jangka pendek		448.055	430.440	Current lease liabilities
Liabilitas keuangan jangka pendek lainnya	2g,16	43.259.956	74.947.446	Other current financial liabilities
TOTAL LIABILITAS JANGKA PENDEK		565.603.830	504.329.407	TOTAL CURRENT LIABILITIES

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian secara keseluruhan.

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

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

**PT DARYA-VARIA LABORATORIA TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2024 (lanjutan)
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT DARYA-VARIA LABORATORIA TBK
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
AS OF DECEMBER 31, 2024 (continued)
(Expressed in thousands of Rupiah,
unless otherwise stated)**

	Catatan/ Notes	2024	2023	
LIABILITAS DAN EKUITAS (lanjutan)				LIABILITIES AND EQUITY (continued)
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Liabilitas imbalan kerja jangka panjang	2n, 17b	146.366.090	132.366.556	Long-term employee benefits liability
Liabilitas sewa jangka panjang		595.710	1.043.785	Non-current lease liabilities
TOTAL LIABILITAS JANGKA PANJANG		146.961.800	133.410.321	TOTAL NON-CURRENT LIABILITIES
TOTAL LIABILITAS		712.565.630	637.739.728	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham				Share capital
Modal dasar - 4.480.000.000 saham biasa, ditempatkan dan disetor penuh - 1.120.000.000 saham dengan nilai nominal Rp250 (Rupiah penuh) per saham	1b, 18a	280.000.000	280.000.000	Authorized - 4,480,000,000 ordinary shares, issued and fully paid - 1,120,000,000 shares with par value of Rp250 (full Rupiah) per share
Tambahan modal disetor, neto	2n, 19	78.273.607	78.273.607	Additional paid-in capital, net
Saldo laba				Retained earnings
Telah ditentukan penggunaannya	18b	56.000.000	56.000.000	Appropriated
Belum ditentukan penggunaannya		1.109.275.857	1.074.088.554	Unappropriated
Rugi komprehensif lain		(74.577.956)	(83.930.066)	Other comprehensive loss
Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk		1.448.971.508	1.404.432.093	Total equity attributable to the owners of the Parent entity
Kepentingan non-perkendali		1.000	-	Non-controlling interests
TOTAL EKUITAS		1.448.972.508	1.404.432.093	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		2.161.538.138	2.042.171.821	TOTAL LIABILITIES AND EQUITY

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian secara keseluruhan.

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

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

**PT DARYA-VARIA LABORATORIA TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN
Untuk Tahun Yang Berakhir Pada Tanggal
31 Desember 2024
(Disajikan dalam ribuan Rupiah,
kecuali dinyatakan lain)**

**PT DARYA-VARIA LABORATORIA TBK
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF
PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME
For the Year Ended
December 31, 2024
(Expressed in thousands of Rupiah,
unless otherwise stated)**

	Catatan/ Notes	2024	2023	
Pendapatan dari kontrak dengan pelanggan	2o,20	2.087.601.399	1.890.887.506	Revenue from contracts with customers
Beban pokok pendapatan	2o,21	(990.579.130)	(915.647.879)	Cost of revenue
Laba bruto		1.097.022.269	975.239.627	Gross profit
Beban penjualan dan pemasaran	22	(680.466.078)	(589.042.269)	Selling and marketing expenses
Beban administrasi	23	(219.181.388)	(208.474.090)	Administration expenses
Pendapatan lain-lain	24	17.887.966	16.056.757	Other income
Beban lain-lain	24	(8.860.316)	(3.730.014)	Other expenses
Laba usaha		206.402.453	190.050.011	Operating profit
Pendapatan keuangan		4.258.408	2.070.663	Finance income
Pajak terkait pendapatan keuangan		(851.682)	(414.133)	Tax related to finance income
Beban keuangan		(51.360)	(68.283)	Finance costs
Laba sebelum beban pajak penghasilan		209.757.819	191.638.258	Profit before income tax expense
Beban pajak penghasilan	2p,14b	(53.610.516)	(45.301.893)	Income tax expense
LABA TAHUN BERJALAN		156.147.303	146.336.365	PROFIT FOR THE YEAR
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak direklasifikasi ke laba rugi				Items that will not be reclassified to profit or loss
Pengukuran kembali atas program imbalan pasti	2m,17b	11.989.887	(12.826.734)	Remeasurement of defined benefit pension plan
Pajak penghasilan terkait pos yang tidak akan direklasifikasi ke laba rugi	14b	(2.637.775)	2.821.881	Income tax on item that will not be reclassified to profit or loss
Penghasilan (rugi) komprehensif lain tahun berjalan, setelah pajak		9.352.112	(10.004.853)	Other comprehensive income (loss) for the year, net of tax
TOTAL PENGHASILAN KOMPREHENSIF TAHUN BERJALAN		165.499.415	136.331.512	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
Laba tahun berjalan per saham dasar (Rupiah penuh)	2q,25	138	131	Basic earnings per share (full Rupiah)

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian secara keseluruhan.

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

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

**PT INDUSTRI JAMU DAN FARMASI
SIDO MUNCUL TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2024
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)**

**PT INDUSTRI JAMU DAN FARMASI
SIDO MUNCUL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
As of December 31, 2024
(Expressed in millions of Indonesian Rupiah,
unless otherwise stated)**

	31 Desember 2024/ December 31, 2024	Catatan/ Notes	31 Desember 2023/ December 31, 2023	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	805.569	4,32,33	830.128	Cash and cash equivalents
Piutang usaha		5,32,33		Trade receivables
Pihak ketiga - neto	416.810		338.154	Third parties - net
Pihak berelasi	454.829	31	450.568	Related parties
Piutang lain-lain		6,32,33		Other receivables
Pihak ketiga	1.090		1.806	Third parties
Pihak berelasi	570	31	-	Related parties
Persediaan - neto	432.053	7,23	408.454	Inventories - net
Pajak dibayar dimuka	846	15a	1.152	Prepaid tax
Uang muka	4.828	8a	2.648	Advance payments
Aset lancar lainnya	36.956	9	33.860	Other current assets
Total Aset Lancar	2.203.551		2.066.770	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Uang muka	59.931	8b	72.540	Advance payments
Aset pajak tangguhan	34.907	15e	52.777	Deferred tax assets
Aset tetap - neto	1.506.481	10	1.554.538	Fixed assets - net
Goodwill	91.366	11	91.366	Goodwill
Aset tidak lancar lainnya	43.389	12	52.715	Other non-current assets
Total Aset Tidak Lancar	1.736.074		1.823.936	Total Non-Current Assets
TOTAL ASET	3.939.625		3.890.706	TOTAL ASSETS

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

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

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

**PT INDUSTRI JAMU DAN FARMASI
SIDO MUNCUL TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2024
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)**

**PT INDUSTRI JAMU DAN FARMASI
SIDO MUNCUL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION (continued)
As of December 31, 2024
(Expressed in millions of Indonesian Rupiah,
unless otherwise stated)**

	31 Desember 2024/ December 31, 2024	Catatan/ Notes	31 Desember 2023/ December 31, 2023	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha		13,32,33		Trade payables
Pihak ketiga	162.833		163.742	Third parties
Pihak berelasi	14.198	31	23.456	Related parties
Utang lain-lain		14,32,33		Other payables
Pihak ketiga	7.359		6.788	Third parties
Pihak berelasi	3.448	31	236	Related parties
Utang pajak	135.326	15b	134.151	Taxes payable
Beban akrual	82.908	16,32,33	109.979	Accrued expenses
Pendapatan diterima dimuka	1.944	31	17.536	Unearned revenue
Liabilitas sewa - jangka pendek	3.300	32,33	6.091	Lease liabilities - current
Total Liabilitas Jangka Pendek	411.316		461.979	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Liabilitas imbalan kerja karyawan	30.871	17b	29.009	Employee benefits liabilities
Liabilitas pajak tangguhan	9.594	15e	9.877	Deferred tax liabilities
Liabilitas sewa - jangka panjang	-	33	3.300	Lease liabilities - non-current
Total Liabilitas Jangka Panjang	40.465		42.786	Total Non-Current Liabilities
TOTAL LIABILITAS	451.781		504.765	TOTAL LIABILITIES
EKUITAS				EQUITY
Ekuitas yang dapat Diatribusikan kepada Pemilik Entitas Induk				Equity Attributable to Owners of the Parent Entity
Modal saham - nominal Rp50 (nilai penuh)				Share capital - Rp50 per value per share (full amount)
Modal dasar - 100.000.000.000 saham				Authorized - 100,000,000,000 shares
Modal ditempatkan dan disetor penuh - 30.000.000.000 saham	1.500.000	18	1.500.000	Issued and fully paid - share capital - 30,000,000,000 shares
Tambahan modal disetor	651.798	19	651.798	Additional paid-in capital
Saldo laba				Retained earnings
Ditentukan penggunaannya	322.984	19	322.984	Appropriated
Belum ditentukan penggunaannya	1.013.055		911.152	Unappropriated
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk	3.487.837		3.385.934	Equity attributable to the owners of parent entity
Kepentingan nonpengendali	7		7	Non-controlling interest
TOTAL EKUITAS	3.487.844		3.385.941	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS	3.939.625		3.890.706	TOTAL LIABILITIES AND EQUITY

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

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

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

**PT INDUSTRI JAMU DAN FARMASI
SIDO MUNCUL TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
untuk tahun yang berakhir pada tanggal
31 Desember 2024
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)**

**PT INDUSTRI JAMU DAN FARMASI
SIDO MUNCUL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
for the year ended
December 31, 2024
(Expressed in millions of Indonesian Rupiah,
unless otherwise stated)**

	2024	Catatan/ Notes	2023	
PENJUALAN	3.919.084	22,31	3.565.930	SALES
BEBAN POKOK PENJUALAN	(1.618.095)	23,24,31	(1.547.235)	COST OF GOODS SOLD
LABA BRUTO	2.300.989		2.018.695	GROSS PROFIT
Beban penjualan dan pemasaran	(626.215)	25,31	(570.389)	Selling and marketing expenses
Beban umum dan administrasi	(200.674)	26,31	(204.595)	General and administrative expenses
Beban lain-lain	(12.552)	27	(78.617)	Other expenses
Pendapatan lain-lain	9.935	28,31	25.777	Other income
LABA USAHA	1.471.483		1.190.871	OPERATING PROFIT
Penghasilan keuangan	39.482	29	29.349	Finance income
Biaya keuangan	(832)	30	(681)	Finance cost
LABA SEBELUM BEBAN PAJAK PENGHASILAN	1.510.133		1.219.539	PROFIT BEFORE INCOME TAX EXPENSE
Beban pajak penghasilan - neto	(339.107)	15c, 15d	(268.891)	Income tax expense - net
LABA TAHUN BERJALAN	1.171.026		950.648	PROFIT FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
<i>Pos yang tidak akan direklasifikasi ke laba rugi:</i>				<i>Items that will not be reclassified to profit or loss:</i>
Rugi pengukuran kembali atas liabilitas imbalan kerja	(7.691)		(11.782)	Remeasurement loss on employee benefits liabilities
Pajak penghasilan terkait yang tidak akan direklasifikasi ke laba rugi	1.692	15e	2.592	Income tax relating to item that will not be reclassified to profit or loss
<i>Pos yang akan direklasifikasi ke laba rugi:</i>				<i>Item that will be reclassified to profit or loss:</i>
Selisih kurs karena penjabaran laporan keuangan	16.876		7.008	Exchange differences due to financial statement translation
PENGHASILAN KOMPREHENSIF LAIN TAHUN BERJALAN, SETELAH PAJAK	10.877		(2.182)	OTHER COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX
TOTAL PENGHASILAN KOMPREHENSIF TAHUN BERJALAN	1.181.903		948.466	TOTAL COMPREHENSIVE INCOME FOR THE YEAR

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

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

These Consolidated Financial Statements are originally
issued in Indonesian language

Ekshibit A

Exhibit A

PT TEMPO SCAN PACIFIC Tbk DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
PADA TANGGAL 31 DESEMBER 2024
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT TEMPO SCAN PACIFIC Tbk AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS OF 31 DECEMBER 2024
(Expressed in Rupiah, unless otherwise stated)

A S E T	Catatan/ Notes	31 Desember 2024/ 31 December 2024	31 Desember 2023/ 31 December 2023	A S S E T S
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	4,29,30	4.456.622.005.587	3.694.248.506.797	Cash and cash equivalents
Piutang usaha	5,29,30			Trade receivables
Pihak ketiga		1.428.455.899.314	1.393.271.967.430	Third parties
Pihak berelasi	7	74.533.546.932	94.701.044.846	Related parties
Aset keuangan lancar lainnya	6,30			Other current financial assets
Pihak ketiga		290.763.614.879	291.317.452.977	Third parties
Pihak berelasi	7	123.815.482	2.354.876.293	Related parties
Persediaan	8	2.191.258.864.803	1.865.035.784.855	Inventories
Pajak dibayar di muka	19	49.071.585.467	58.207.349.701	Prepaid tax
Uang muka dan beban dibayar di muka	9	298.671.133.276	192.709.745.595	Advances and prepaid expenses
Total Aset Lancar		8.789.500.465.740	7.591.846.728.494	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset keuangan tidak lancar lainnya	10,30	24.589.968.870	24.589.968.870	Other non-current financial assets
Investasi pada entitas asosiasi	11	21.722.897.750	25.279.606.964	Investments in associates
Aset tetap	12	3.086.628.100.722	3.007.116.667.711	Property, plant and equipment
Aset hak-guna	13	207.905.459.117	206.698.571.501	Right-of-use assets
Aset pajak tangguhan	19	35.950.782.625	39.937.385.929	Deferred tax assets
Aset tidak lancar lainnya	19	322.891.583.130	420.261.903.941	Other non-current assets
Total Aset Tidak Lancar		3.699.688.792.214	3.723.884.104.916	Total Non-Current Assets
TOTAL ASET		12.489.189.257.954	11.315.730.833.410	TOTAL ASSETS

Lihat Catatan atas Laporan Keuangan Konsolidasian pada
Ekshibit E terlampir yang merupakan bagian tak terpisahkan
dari Laporan Keuangan Konsolidasian secara keseluruhan

See accompanying Notes to Consolidated Financial Statements
on Exhibit E which are an integral part
of the Consolidated Financial Statements taken as a whole

These Consolidated Financial Statements are originally
issued in Indonesian language

Ekshibit A/2

Exhibit A/2

PT TEMPO SCAN PACIFIC Tbk DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
PADA TANGGAL 31 DESEMBER 2024
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT TEMPO SCAN PACIFIC Tbk AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS OF 31 DECEMBER 2024
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ Notes	31 Desember 2024/ 31 December 2024	31 Desember 2023/ 31 December 2023	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang bank	14,30	746.880.205.304	1.009.331.531.830	Bank loans
Utang usaha	15,29,30			Trade payables
Pihak ketiga		1.426.235.373.725	1.047.742.031.782	Third parties
Beban akrual	16,29,30	78.614.458.059	109.340.902.904	Accrued expenses
Utang pajak	19	172.477.806.387	141.186.065.519	Taxes payable
Liabilitas imbalan kerja jangka pendek	17	73.725.017.241	82.232.453.796	Short-term post-employment benefits obligation
Bagian lancar atas liabilitas sewa	7,13,30	52.952.347.766	36.328.243.831	Current maturities of lease liabilities
Utang dividen	30	8.174.257.426	-	Dividend payable
Liabilitas keuangan jangka pendek lainnya	18,29,30			Other short-term financial liabilities
Pihak ketiga		272.304.388.631	371.821.685.679	Third parties
Pihak berelasi	7	17.454.830.939	19.196.612.083	Related parties
Total Liabilitas Jangka Pendek		2.848.818.685.478	2.817.179.527.424	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Liabilitas sewa	7,13,30	59.019.317.594	70.732.020.683	Lease liabilities
Pendapatan ditangguhkan			112.929.061	Deferred income
Liabilitas imbalan kerja jangka panjang	17	313.372.041.239	276.489.516.337	Long-term post-employment benefits obligation
Liabilitas pajak tangguhan	19	117.152.670.846	85.580.047.603	Deferred tax liabilities
Total Liabilitas Jangka Panjang		489.544.029.679	432.914.513.684	Total Non-Current Liabilities
Total Liabilitas		3.338.362.695.157	3.250.094.041.108	Total Liabilities
E K U I T A S				E Q U I T Y
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk				Equity attributable to owner of the parent Company
Modul saham - nilai nominal Rp50 per saham				Share capital - par value Rp50 per share
Modal dasar - 6.000.000.000 saham				Authorized - 6,000,000,000 shares
Modal ditempatkan dan disetor penuh - 4.509.864.300 saham	20	225.493.215.000	225.493.215.000	Issued and fully paid capital - 4,509,864,300 shares
Tambahan modal disetor, Neto	7,21	348.057.532.199	346.212.222.095	Additional paid-in capital, Net
Seluruh kurs karena penjabaran laporan keuangan		10.843.223.214	9.659.413.031	Differences arising from foreign currency translations
Komponen ekuitas lainnya		33.421.914.383	33.421.914.383	Other equity component
Rugi yang belum direalisasi atas penurunan nilai pasar investasi jangka pendek, Neto	6	(745.171.776)	(730.284.716)	Unrealized loss on decrease in fair value of short-term investment, Net
Saldo laba				Retained earnings
Sudah ditentukan penggunaannya		45.100.000.000	45.100.000.000	Appropriated
Belum ditentukan penggunaannya	20	8.027.602.087.615	7.038.792.071.724	Unappropriated
Sub-total		8.889.772.800.635	7.697.948.551.517	Sub-total
Kepentingan Non-Pengendali	22	461.053.762.162	367.688.240.785	Non-Controlling interests
Total Ekuitas		9.350.826.562.797	8.065.636.792.302	Total Equity
TOTAL LIABILITAS DAN EKUITAS		12.489.189.257.954	11.315.730.833.410	TOTAL LIABILITIES AND EQUITY

Lihat Catatan atas Laporan Keuangan Konsolidasian pada
Ekshibit E terlampir yang merupakan bagian tak terpisahkan
dari Laporan Keuangan Konsolidasian secara keseluruhan

See accompanying Notes to Consolidated Financial Statements
on Exhibit E which are an integral part
of the Consolidated Financial Statements taken as a whole

These Consolidated Financial Statements are originally
issued in Indonesian language

Ekshibit B

Exhibit B

PT TEMPO SCAN PACIFIC Tbk DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR PADA
31 DESEMBER 2024
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT TEMPO SCAN PACIFIC Tbk AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED
31 DECEMBER 2024
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ Notes	2024	2023	
Penjualan neto	7,23,24	13.654.570.829.747	13.119.784.555.987	NET SALES
Beban pokok penjualan	25	(8.477.055.405.163)	(8.416.500.046.775)	COST OF GOODS SOLD
LABA BRUTO	23	5.177.515.424.584	4.703.284.509.212	GROSS PROFIT
Beban penjualan	26	(2.783.982.283.097)	(2.835.660.947.104)	Selling expenses
Beban umum dan administrasi	26	(695.488.627.666)	(614.786.172.123)	General and administrative expenses
Penghasilan (beban) operasi lain, Neto		110.806.162.221	(173.006.237.663)	Other operating income (expenses), Net
LABA USAHA	23	1.808.850.676.042	1.079.831.152.322	INCOME FROM OPERATIONS
Penghasilan keuangan	4	199.083.794.118	152.838.262.019	Finance income
Bagian atas laba bersih entitas asosiasi, Neto	11	1.597.830.299	1.850.517.582	Equity in net income of associated companies, Net
Beban restrukturisasi	27	(2.383.241.740)	(4.212.352.571)	Restructuring expenses
Beban keuangan		(71.642.436.977)	(77.944.801.096)	Finance costs
Laba atas penjualan investasi		-	524.344.411.422	Gain on sale of investment
Beban lainnya		-	(73.542.992.706)	Other expense
LABA SEBELUM BEBAN PAJAK PENGHASILAN		1.935.506.621.742	1.603.164.196.972	INCOME BEFORE INCOME TAX EXPENSE
BEBAN PAJAK PENGHASILAN, NETO	19	(387.101.324.348)	(352.916.243.912)	INCOME TAX EXPENSE, NET
LABA NETO TAHUN BERJALAN		1.548.405.297.394	1.250.247.953.060	NET INCOME FOR THE YEAR
RUGI KOMPREHENSIF LAIN				OTHER COMPREHENSIVE LOSS
Pos-pos yang tidak direklasifikasi ke laba rugi				Items that will not be reclassified to profit or loss
Kerugian aktuarial atas imbalan pasca kerja	17	(11.180.856.360)	(14.141.142.896)	Actuarial loss of post-employment benefits
Pajak tangguhan terkait	19	2.429.384.084	3.091.323.609	Relating to deferred tax
Pos-pos yang akan direklasifikasi ke laba rugi				Items that will or may be reclassified to profit or loss
Perubahan rugi yang belum direalisasi atas penurunan nilai pasar investasi jangka pendek, Neto		(14.887.060)	(514.469.772)	Unrealized loss on decrease in market values of short-term investment, Net
Selisih kurs karena penjabaran laporan keuangan		1.183.810.183	(5.022.634.220)	Differences arising from foreign currency translation
Total Rugi Komprehensif Lain		(7.587.549.153)	(16.586.923.279)	Total Other Comprehensive Loss
TOTAL PENGHASILAN KOMPREHENSIF TAHUN BERJALAN, NETO		1.540.822.748.241	1.233.661.029.781	TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NET

Lihat Catatan atas Laporan Keuangan Konsolidasian pada
Ekshibit E terlampir yang merupakan bagian tak terpisahkan
dari Laporan Keuangan Konsolidasian secara keseluruhan

See accompanying Notes to Consolidated Financial Statements
on Exhibit E which are an integral part
of the Consolidated Financial Statements taken as a whole

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

PT KALBE FARMA Tbk. DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2024
 (Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT KALBE FARMA Tbk. AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION
As of December 31, 2024
 (Expressed in Rupiah, unless otherwise stated)

	31 Desember 2024/ December 31, 2024	Catatan/ Notes	31 Desember 2023/ December 31, 2023	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	4.723.293.839.405	2,4	3.232.420.596.769	Cash and cash equivalents
Putang usaha		2,3,5		Trade receivables
Pihak ketiga, neto	4.811.900.817.646		4.800.108.623.230	Third parties, net
Pihak berelasi	52.547.252.874	8a	51.862.073.259	Related parties
Putang lain-lain		2,6		Other receivables
Pihak ketiga	142.753.485.952		155.021.066.866	Third parties
Pihak berelasi	5.859.160.695	8b	13.149.147.203	Related parties
Aset keuangan lancar lainnya	143.138.050.860	2,7	165.496.270.442	Other current financial assets
Persediaan, neto	6.501.631.203.212	2,3,9	6.791.979.793.011	Inventories, net
Pajak dibayar di muka	454.003.891.826	2,3,23	465.509.623.490	Prepaid tax
Biaya dibayar di muka	45.252.777.570	10	37.371.816.832	Prepaid expenses
Aset lancar lainnya	307.188.147.884	11	404.805.089.758	Other current assets
Total Aset Lancar	17.187.668.427.724		15.917.724.100.860	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset keuangan tidak lancar lainnya	311.003.484.224	2,12	321.056.181.888	Other non-current financial assets
Investasi pada entitas asosiasi	206.614.991.397	2,3,13	129.742.416.236	Investment in associates
Aset pajak tangguhan, neto	120.348.788.765	2,3,23	136.102.644.052	Deferred tax assets, net
Tagihan restitusi pajak	406.189.362.151	2,3,23	128.669.562.280	Claims for tax refund
Aset tetap, neto	8.269.375.706.540	2,3,14	7.978.027.474.025	Fixed assets, net
Aset takbervujud, neto	2.315.733.488.492	2,3,15	1.778.032.069.582	Intangible assets, net
Aset hak-guna, neto	103.660.396.585	2,3,16	89.013.773.105	Right-of-use assets, net
Aset tidak lancar lainnya	509.133.272.317	2,3,14,17	579.199.958.257	Other non-current assets
Total Aset Tidak Lancar	12.242.059.470.471		11.139.844.081.463	Total Non-current Assets
TOTAL ASET	29.429.727.898.195		27.057.568.182.323	TOTAL ASSETS

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

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

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

PT KALBE FARMA Tbk. DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
 (lanjutan)
 Tanggal 31 Desember 2024
 (Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT KALBE FARMA Tbk. AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION (continued)
 As of December 31, 2024
 (Expressed in Rupiah, unless otherwise stated)

	31 Desember 2024/ December 31, 2024	Catatan/ Notes	31 Desember 2023/ December 31, 2023	
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang bank jangka pendek	269.100.000.000	2,18	120.800.000.000	Short-term bank loans
Utang usaha		2,20		Trade payables
Pihak ketiga	1.810.744.681.638		1.584.837.372.868	Third parties
Pihak berelasi	81.424.796.241	8d	105.882.232.758	Related parties
Utang lain-lain		2,21		Other payables
Pihak ketiga	931.970.929.981		547.972.415.828	Third parties
Pihak berelasi	297.963.762	8e	255.875.577	Related parties
Beban akrual	600.216.924.626	2,22	369.115.840.662	Accrued expenses
Liabilitas imbalan kerja jangka pendek	172.293.437.898	2	109.425.250.214	Short-term employee benefits liabilities
Utang pajak	248.818.958.693	2,3,23	225.196.597.099	Taxes payable
Bagian jangka pendek dari:				Current maturities of:
Utang bank	53.006.372.373	2,18	157.493.959.061	Bank loans
Liabilitas sewa	17.068.218.887	2,3,16	21.465.468.538	Lease liabilities
Utang pembiayaan	807.203.970	2	723.532.320	Finance payables
Total Liabilitas Jangka Pendek	4.185.749.488.069		3.243.188.544.925	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Pinjaman jangka panjang, setelah dikurangi dengan bagian jangka pendek:				Long-term debts, net of current maturities:
Utang bank	65.455.500.000	2,18	298.336.872.439	Bank loans
Liabilitas sewa	25.063.249.412	2,3,16	20.442.051.140	Lease liabilities
Utang pembiayaan	1.558.060.348	2	2.365.264.318	Finance payables
Pinjaman konversi	129.528.764.238	2,10	-	Convertible note
Liabilitas pajak tangguhan, neto	63.080.063.097	2,3,23	35.789.992.933	Deferred tax liabilities, net
Liabilitas imbalan kerja jangka panjang	368.359.138.545	2,3,38	336.943.622.353	Long-term employee benefits liability
Utang lain-lain jangka panjang				Other long-term payable
Pihak berelasi	499.824.000	2,8g	499.824.000	Related party
Total Liabilitas Jangka Panjang	653.544.599.640		694.377.627.183	Total Non-current Liabilities
TOTAL LIABILITAS	4.839.294.087.709		3.937.566.172.108	TOTAL LIABILITIES

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

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

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

PT KALBE FARMA Tbk. DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
(lanjutan)
Tanggal 31 Desember 2024
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT KALBE FARMA Tbk. AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF FINANCIAL POSITION (continued)
As of December 31, 2024
(Expressed in Rupiah, unless otherwise stated)

	31 Desember 2024/ December 31, 2024	Catatan/ Notes	31 Desember 2023/ December 31, 2023	
EKUITAS				EQUITY
Ekuitas yang Dapat				Equity Attributable to
Diatribusikan kepada				Owners of the Parent Company
Pemilik Entitas Induk				Share capital - Rp10 par value
Modal saham - nilai nominal				per share
Rp10 per saham				Authorized -
Modal dasar -				85,000,000,000 shares
85.000.000.000 saham				Issued and fully paid -
Modal ditempatkan dan disetor				46,875,122,110 shares
peny - 46.875.122.110 saham	466.751.221.100	24	466.751.221.100	Additional paid-in capital, net
(29.060.429.504)	2,25		(34.118.673.814)	Differences arising from transaction
Tambahan modal diasetor, neto				with non-controlling interests
Selisih transaksi dengan	373.937.488.809	2,26	377.208.986.365	Retained earnings
kepentingan non-pengendali				Appropriated
Saldo laba				Unappropriated
Telah ditentukan penggunaannya	371.687.456.205	24	344.019.975.805	Treasury stock -
Belum ditentukan penggunaannya	22.941.791.293.036	24	21.162.752.458.815	923,657,900 shares as of
Saham treasuri -				December 31, 2024 and
923.657.900 saham pada				619,480,700 shares as of
31 Desember 2024 dan				December 31, 2023
619.480.700 saham pada	(1.462.394.857.000)	2,24	(1.003.973.113.000)	Other comprehensive income
31 Desember 2023				Differences arising from foreign
Penghasilan komprehensif lain				currency translation
Selisih kurs atas penjabaran	81.662.254.669	2	40.083.774.764	Unrealized gain on
laporan keuangan				available-for-sale
Laba belum direalisasi				financial assets, net
dari aset keuangan tersedia	97.392.024.421	2	98.336.566.747	Actuarial loss on
untuk dijual, neto				long-term employee
Kerugian aktuarial atas	(54.887.016.230)	2,3	(34.204.690.725)	benefits liability, net
labilitas imbalan kerja				
jangka panjang, neto				
Sub-total	22.788.879.435.410		21.418.856.503.057	Sub-total
Kepentingan Non-pengendali	1.801.554.375.076	2	1.701.165.507.158	Non-controlling interests
Total Ekuitas	24.590.433.810.486		23.120.022.010.215	Total Equity
TOTAL LIABILITAS DAN				TOTAL LIABILITIES AND
EKUITAS	29.429.727.898.195		27.057.568.182.323	EQUITY

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

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

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

PT KALBE FARMA Tbk. DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2024
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT KALBE FARMA 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)

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31			
	2024	Catatan/ Notes	2023	
PENJUALAN NETO	32.627.776.108.026	2,8,28,29	30.449.134.077.618	NET SALES
BEBAN POKOK PENJUALAN	(19.670.735.916.128)	2,8,28,30	(18.625.888.544.234)	COST OF GOODS SOLD
LABA BRUTO	12.957.040.191.898		11.823.245.533.384	GROSS PROFIT
Beban penjualan	(6.807.092.752.437)	2,28,31	(6.302.840.232.439)	Selling expenses
Beban umum dan administrasi	(1.508.756.225.242)	2,28,32	(1.497.082.601.862)	General and administrative expenses
Beban penelitian dan pengembangan	(471.599.957.208)	2,28,33	(329.621.039.815)	Research and development expenses
Pendapatan operasi lainnya	46.111.176.250	2,8,28,37	55.407.000.135	Other operating income
Beban operasi lainnya	(134.982.177.342)	2,28,36	(162.956.806.670)	Other operating expenses
Penghasilan bunga	179.100.561.003	2,28,35	88.217.597.467	Interest income
Beban bunga dan keuangan	(88.234.366.294)	2,28,34	(95.103.843.846)	Interest expense and financial charges
Bagian atas laba entitas asosiasi, neto	28.287.798.895	2,13,23,28	26.071.597.456	Share in gain of the associates, net
LABA SEBELUM BEBAN PAJAK PENGHASILAN	4.218.874.269.523		3.606.237.203.810	INCOME BEFORE INCOME TAX EXPENSE
BEBAN PAJAK PENGHASILAN	(972.304.515.326)	2,3,23,28	(827.532.384.309)	INCOME TAX EXPENSE
LABA TAHUN BERJALAN	3.246.569.754.197		2.778.404.819.501	INCOME FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos yang tidak akan direklasifikasi ke laba rugi:				Item that will be not reclassified to profit or loss:
Keuntungan (kerugian) aktuarial atas liabilitas imbalan kerja jangka panjang	(27.254.221.977)	2,3,38	40.482.873.915	Actuarial gain (loss) on long-term employee benefits liability
Pos-pos yang akan direklasifikasi ke laba rugi:				Items that will be reclassified to profit or loss:
Selisih kurs atas pejabaran laporan keuangan	44.280.198.312	2	(3.899.983.152)	Differences arising from foreign currency translation
Rugi belum direalisasi dari aset keuangan tersedia untuk dijual, neto	(7.089.863.859)	2,7,12	(2.189.472.244)	Unrealized loss on available-for-sale financial assets, net
Pajak penghasilan terkait	11.980.354.407		(10.090.269.871)	Related income tax
Penghasilan komprehensif lain setelah pajak	21.916.466.883		24.303.148.648	Other comprehensive income after tax
TOTAL LABA KOMPREHENSIF TAHUN BERJALAN	3.268.486.221.080		2.802.707.968.149	TOTAL COMPREHENSIVE INCOME FOR THE YEAR

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

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

**PT PHAPROS TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN**
Tanggal 31 Desember 2024 dan 2023
(Disajikan dalam Ribuan Rupiah,
kecuali dinyatakan lain)

**PT PHAPROS TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION**
As of December 31, 2024 and 2023
(Expressed in Thousand Rupiah,
unless otherwise stated)

Catatan/ Notes	31 Desember/ December 31,		1 Januari 2023/ 31 Desember 2022/ January 1, 2023/ December 31, 2022 ^{*)}		
	2024	2023 ^{*)}	2023 ^{*)}	2022 ^{*)}	
ASET					ASSET
ASET LANCAR					CURRENT ASSET
Kas dan Setara Kas	4,32.35	92.004.255	65.836.308	147.684.064	Cash and Cash Equivalent
Piutang Usaha					Account Receivable
Pihak Berelasi	5,32.35	246.887.051	449.897.091	419.750.142	Related Parties
Pihak Ketiga	5,35	88.747.216	73.095.524	30.823.597	Third Parties
Piutang Lain-lain	6,35	973.616	2.866.201	18.926.057	Other Receivable
Persediaan	7	168.589.026	299.944.787	284.408.410	Inventory
Uang Muka					Advance
Pihak Berelasi	8,32	213.444	273.972	35.026	Related Parties
Pihak Ketiga	8	6.511.970	13.419.956	11.902.627	Third Parties
Pajak Dibayar di Muka	21a	24.020.770	19.868.028	32.960.805	Prepaid Tax
Biaya Dibayar di Muka	8	2.264.632	3.930.831	2.443.160	Prepaid Expense
Jumlah Aset Lancar		631.111.980	929.532.698	948.943.888	Total Current Asset
ASET TIDAK LANCAR					NON-CURRENT ASSET
Aset Keuangan Diukur Pada Nilai Wajar Melalui Penghasilan Komprehensif Lain	9	19.418.181	19.418.181	19.418.181	Financial Asset At Fa Value Through Other Comprehensive Income
Aset Pajak Tangguhan	21d	108.382.068	43.542.552	40.942.674	Deferred Tax Asset
Aset Tetap	10	499.474.742	544.098.774	558.226.419	Fixed Asset
Aset Hak Guna	11	7.094.250	13.206.066	22.635.013	Right of Use Asset
Aset Takberwujud	12	5.079.213	4.873.511	4.337.671	Intangible Asset
Properti Investasi	13	104.215.000	104.118.000	77.650.000	Investment Property
Goodwill	14	53.677.824	107.555.120	134.443.900	Goodwill
Aset Tidak Lancar Lainnya	15	1.595.100	2.363.816	1.812.508	Other Non-Current Asset
Jumlah Aset Tidak Lancar		798.927.378	839.176.020	859.466.366	Total Non-Current Asset
JUMLAH ASET		1.430.039.358	1.768.708.718	1.808.410.254	TOTAL ASSET

^{*)} Disajikan Kembali/As Restated (Catatan/Note 40)

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

The accompanying notes form an integral part of these consolidated financial statements as a whole

**PT PHAPROS TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN**

Tanggal 31 Desember 2024 dan 2023
(Disajikan dalam Ribuan Rupiah,
kecuali dinyatakan lain)

**PT PHAPROS TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION**

As of December 31, 2024 and 2023
(Expressed in Thousand Rupiah,
unless otherwise stated)

	Catatan/ Notes	31 Desember/ December 31, 2024	31 Desember/ December 31, 2023 ^{*)}	1 Januari 2023/ 31 Desember 2022/ January 1, 2023/ December 31, 2022 ^{*)}	
LIABILITAS DAN EKUITAS					LIABILITIES AND EQUITY
LIABILITAS					LIABILITIES
LIABILITAS JANGKA PENDEK					CURRENT LIABILITIES
Utang Bank Jangka Pendek	16	392.982.475	553.433.130	529.323.926	Short-Term Bank Loans
Utang Usaha					Account Payable
Pihak Berelasi	18, 32, 35	12.400.964	22.090.444	4.327.726	Related Party
Pihak Ketiga	18, 35	37.322.258	51.304.326	60.350.939	Third Parties
Liabilitas Lancar Lainnya	19, 32, 35	47.718.541	14.074.011	4.766.866	Other Current Liabilities
Liabilitas Kontrak		116.310	634.849	2.485.145	Contract Liability
Beban Akumul	20, 35	95.081.747	92.697.780	112.952.840	Accrued Expenses
Utang Pajak	21b	-420.756	3.502.415	2.225.655	Taxes Payables
Utang Dividen	22, 35	2.183.667	5.397.000	6.467.583	Dividend Payable
Utang Jangka Panjang yang Jatuh Tempo dalam Satu Tahun:					Current Portion of Long-Term Liabilities:
Utang Bank	16	34.329.131	73.845.271	75.030.748	Bank Loan
Liabilitas Sewa	11, 35	3.799.228	7.943.145	9.581.919	Lease Liabilities
Pinjaman Pemegang Saham	16, 17	36.589.176	--	--	Shareholders Loans
Jumlah Liabilitas Jangka Pendek		662.944.252	824.922.171	807.415.349	Total Current Liabilities
LIABILITAS JANGKA PANJANG					NON-CURRENT LIABILITIES
Utang Jangka Panjang-Sesialah Dikurangi Bagian Jatuh Tempo dalam Satu Tahun					Long-Term Bank Loan-Net of Current Portion
Utang Bank	16	242.947.514	162.659.618	217.030.305	Bank Loans
Liabilitas Sewa	11, 35	1.640.858	4.690.947	12.512.746	Lease Liabilities
Liabilitas Imbalan Kerja	23	95.363.882	99.676.413	94.676.705	Employee Benefits Liabilities
Pinjaman Pemegang Saham Jangka Panjang	16, 17	33.991.500	--	--	Shareholders Loan
Jumlah Liabilitas Jangka Panjang		373.972.754	267.029.978	324.221.760	Total Non-Current Liabilities
JUMLAH LIABILITAS		1.036.917.006	1.091.952.149	1.131.637.109	TOTAL LIABILITIES
EKUITAS					EQUITY
Modal Saham-Nilai					Share Capital
Modal Dasar - 3.000.000.000 Saham dengan Nilai Nominal Rp100 per Saham					Authorized - 3,000,000,000 Shares with a Par Value Rp100 per Shares
Modal ditempatkan dan Ditetapkan - 840.000.000 Saham	24	84.000.000	84.000.000	84.000.000	Issued and Fully Paid - 840,000,000 Shares
Tambahan Modal Ditetapkan	25	17.139.103	17.139.103	17.139.103	Additional Paid in Capital
Komponen Ekuitas Lain	27	180.570.364	178.215.497	174.276.712	Other Components of Equity
Cadangan Khusus	22	5.090.290	--	--	Appropriate Reserve
Saldo Laba					Retained Earnings
Telah ditentukan Penggunaannya		469.735.820	463.780.690	447.564.299	Appropriated
Belum ditentukan Penggunaannya		(376.781.704)	(85.753.210)	(65.554.551)	Unappropriated
Jumlah Ekuitas yang Dapat Diatribusikan Kepada:					Total Equity Attributable to:
Entitas Pengendali		379.753.679	657.382.080	657.425.563	Owner of the Parent Entity
Keperwakilan Nonpengendali		13.368.672	19.374.489	19.347.582	Non-controlling Interest
JUMLAH EKUITAS		393.122.351	676.756.569	676.773.145	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		1.430.039.358	1.768.708.718	1.808.410.254	TOTAL LIABILITIES AND EQUITY

^{*)} Disajikan Kembali/As Restated (Catatan/Note 40)

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

The accompanying notes form an integral part of these consolidated financial statements as a whole

**PT PHAPROS TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN
KONSOLIDASIAN**

Untuk Tahun-Tahun yang Berakhir pada
Tanggal 31 Desember 2024 dan 2023
(Disajikan dalam Ribuan Rupiah,
kecuali dinyatakan lain)

**PT PHAPROS TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME**

For the Years Ended As of
December 31, 2024 and 2023
(Expressed in Thousand Rupiah,
unless otherwise stated)

	Catatan/ Notes	2024	2023 ^{*)}	
PENJUALAN NETO	28	744.894.626	1.003.571.884	NET SALES
BEBAN POKOK PENJUALAN	29	(474.034.804)	(495.706.317)	COST OF GOODS SOLD
LABA BRUTO		270.859.822	507.865.567	GROSS PROFIT
Beban Usaha	30	(476.116.931)	(439.956.297)	Operating Expenses
(Beban)/Pendapatan Lain-Lain - Neto	31	(92.493.651)	4.231.889	Other (Expenses)/Income - Net
(RUGI)/LABA USAHA		(297.950.761)	72.101.159	OPERATING (LOSS)/INCOME
Penghasilan Keuangan		364.395	629.898	Finance Income
Beban Keuangan	33	(59.663.300)	(64.288.201)	Finance Cost
(RUGI)/LABA SEBELUM PAJAK MANFAAT (BEBAN) PAJAK PENGHASILAN		(357.249.676)	8.442.856	(LOSS)/INCOME BEFORE TAX INCOME TAX BENEFIT (EXPENSES)
Pajak Kini	21.c	465.298	(3.857.840)	Current Tax
Pajak Tanggahan	21.c	66.151.443	3.368.979	Deferred Tax
Total Pajak Penghasilan		66.616.701	(518.861)	Total Income Tax
(RUGI)/LABA TAHUN BERJALAN		(290.632.975)	7.923.995	(LOSS)/INCOME FOR THE YEARS
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos yang Tidak Akan Direklasifikasi ke Laba Rugi:				Item that Will Not Be Reclassified to Profit or Loss:
Kauntungan Revaluasi Aset Tetap	10	(2.231.143)	5.838.001	Gain in Fixed Assets Revaluation
Pengukuran Kembali atas Program Imbalan Pasti	23	5.455.931	(1.155.991)	Remeasurement on Defined Benefits Plan
Pajak Penghasilan Terkait	21.d	(1.311.827)	(769.100)	Related Income Tax
Jumlah Penghasilan Komprehensif Lainnya		1.912.861	3.912.910	Total Other Comprehensive Income
JUMLAH (RUGI) LABA KOMPREHENSIF TAHUN BERJALAN		(288.720.115)	11.836.905	TOTAL COMPREHENSIVE (LOSS) INCOME FOR THE YEAR
(RUGI)/LABA TAHUN BERJALAN YANG DIATRIBUSIKAN KEPADA:				(LOSS)/INCOME FOR THE YEAR ATTRIBUTABLE TO:
Pemilik Entitas Induk		(285.062.165)	7.871.212	Owners of the Parent
Kepentingan Nonpengendali		(5.563.810)	52.783	Non-Controlling Interests
Jumlah		(290.632.975)	7.923.995	Total
JUMLAH (RUGI)/LABA KOMPREHENSIF TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE (LOSS)/INCOME FOR THE YEARS ATTRIBUTABLE TO:
Pemilik Entitas Induk		(282.714.298)	11.809.997	Owners of the Parent
Kepentingan Nonpengendali		(6.005.817)	26.908	Non-Controlling Interests
Jumlah		(288.720.115)	11.836.905	Total
(Rugi)/Laba per Saham Dasar (Rupiah Penuh)	26	(339)	9	Basic (Loss)/Earnings per Share (Full Amount of Rupiah)

^{*)} Disajikan Kembali/As Restated (Catatan/Note 40)

Lampiran 8

Tabel Uji t

Titik Persentase Distribusi t (df = 1 – 40)

df	Pr	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
1		1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2		0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3		0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4		0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5		0.72669	1.47588	2.01506	2.57058	3.36493	4.03214	5.89343
6		0.71756	1.43676	1.94318	2.44691	3.14267	3.70743	5.20763
7		0.71114	1.41492	1.89458	2.36462	2.99796	3.49948	4.78529
8		0.70639	1.39682	1.85965	2.30600	2.89646	3.35539	4.50079
9		0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10		0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11		0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12		0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13		0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14		0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15		0.69120	1.34061	1.75306	2.13145	2.60248	2.94671	3.73283
16		0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17		0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18		0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19		0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20		0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21		0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22		0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23		0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24		0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25		0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26		0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27		0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28		0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29		0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30		0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31		0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32		0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33		0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34		0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35		0.68156	1.30621	1.68967	2.03011	2.43772	2.72381	3.34005
36		0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37		0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38		0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39		0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40		0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688

Lampiran 9

Tabel Uji F

$\alpha = 0,05$	df=(k-1)							
df=(n-k-1)	1	2	3	4	5	6	7	8
1	161.448	199.500	215.707	224.583	230.162	233.986	236.768	238.883
2	18.513	19.000	19.164	19.247	19.296	19.330	19.353	19.371
3	10.128	9.552	9.277	9.117	9.013	8.941	8.887	8.845
4	7.709	6.944	6.591	6.388	6.256	6.163	6.094	6.041
5	6.608	5.786	5.409	5.192	5.050	4.950	4.876	4.818
6	5.987	5.143	4.757	4.534	4.387	4.284	4.207	4.147
7	5.591	4.757	4.347	4.120	3.972	3.866	3.787	3.726
8	5.318	4.459	4.066	3.838	3.687	3.581	3.500	3.438
9	5.117	4.256	3.863	3.633	3.482	3.374	3.293	3.230
10	4.965	4.103	3.708	3.478	3.326	3.217	3.135	3.072
11	4.844	3.982	3.587	3.357	3.204	3.095	3.012	2.948
12	4.747	3.885	3.490	3.259	3.106	2.996	2.913	2.849
13	4.667	3.806	3.411	3.179	3.025	2.915	2.832	2.767
14	4.600	3.739	3.344	3.112	2.958	2.848	2.764	2.699
15	4.543	3.682	3.287	3.056	2.901	2.790	2.707	2.641
16	4.494	3.634	3.239	3.007	2.852	2.741	2.657	2.591
17	4.451	3.592	3.197	2.963	2.810	2.699	2.614	2.548
18	4.414	3.555	3.160	2.928	2.773	2.661	2.577	2.510
19	4.381	3.522	3.127	2.895	2.740	2.628	2.544	2.477
20	4.351	3.493	3.098	2.866	2.711	2.599	2.514	2.447
21	4.325	3.467	3.072	2.840	2.685	2.573	2.488	2.420
22	4.301	3.443	3.049	2.817	2.661	2.549	2.464	2.397
23	4.279	3.422	3.028	2.796	2.640	2.528	2.442	2.375
24	4.260	3.403	3.009	2.776	2.621	2.508	2.423	2.355
25	4.242	3.385	2.991	2.759	2.603	2.490	2.405	2.337
26	4.225	3.369	2.975	2.743	2.587	2.474	2.388	2.321
27	4.210	3.354	2.960	2.728	2.572	2.459	2.373	2.305
28	4.196	3.340	2.947	2.714	2.558	2.445	2.359	2.291
29	4.183	3.328	2.934	2.701	2.545	2.432	2.346	2.278
30	4.171	3.316	2.922	2.690	2.534	2.421	2.334	2.266
31	4.160	3.305	2.911	2.679	2.523	2.409	2.323	2.255
32	4.149	3.295	2.901	2.668	2.512	2.399	2.313	2.244
33	4.139	3.285	2.892	2.659	2.503	2.389	2.303	2.235
34	4.130	3.276	2.883	2.650	2.494	2.380	2.294	2.225
35	4.121	3.267	2.874	2.641	2.485	2.372	2.285	2.217
36	4.113	3.259	2.866	2.634	2.477	2.364	2.277	2.209
37	4.105	3.252	2.859	2.626	2.470	2.356	2.270	2.201
38	4.098	3.245	2.852	2.619	2.463	2.349	2.262	2.194
39	4.091	3.238	2.845	2.612	2.456	2.342	2.255	2.187
40	4.085	3.232	2.839	2.606	2.449	2.336	2.249	2.180
41	4.079	3.226	2.833	2.600	2.443	2.330	2.243	2.174
42	4.073	3.220	2.827	2.594	2.438	2.324	2.237	2.168
43	4.067	3.214	2.822	2.589	2.432	2.318	2.232	2.163
44	4.062	3.209	2.816	2.584	2.427	2.313	2.226	2.157
45	4.057	3.204	2.812	2.579	2.422	2.308	2.221	2.152
46	4.052	3.200	2.807	2.574	2.417	2.304	2.216	2.147
47	4.047	3.195	2.802	2.570	2.413	2.299	2.212	2.143
48	4.043	3.191	2.798	2.565	2.409	2.295	2.207	2.138
49	4.038	3.187	2.794	2.561	2.404	2.290	2.203	2.134
50	4.034	3.183	2.790	2.557	2.400	2.286	2.199	2.130
51	4.030	3.179	2.786	2.553	2.397	2.283	2.195	2.126

Lampiran 10**Daftar Riwayat Hidup****DAFTAR RIWAYAT HIDUP**

Nama : Dila Regita Cahyani

Tempat, Tanggal Lahir : Wonogiri, 21 Juli 2003

Jenis Kelamin : Perempuan

Alamat : Gang Aman No.60, RT 009/RW 002, Kelurahan
Jakasampurna, Bekasi Barat, Kota Bekasi, Jawa Barat,
ID 17145

Riwayat Pendidikan : 2018 – 2021 SMA Martia Bhakti
2015 – 2018 SMPN 4 Bekasi
2009 – 2015 SDN Jakasampurna III

Email : dilaregita03@gmail.com