

## Lampiran II

## Appendix II

**PT BIO FARMA (PERSERO)  
INFORMASI LAPORAN LABA RUGI DAN  
PENGHASILAN KOMPREHENSIF LAIN  
TERSENDIRI**

Untuk Tahun-Tahun yang Berakhir pada  
Tanggal 31 Desember 2024  
(Disajikan Dalam Ribuan Rupiah, Kecuali Dinyatakan  
Lain)

**PT BIO FARMA (PERSERO)  
SEPARATE STATEMENT OF PROFIT OR  
LOSS AND OTHER COMPREHENSIVE  
INCOME**

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

	<u>2024</u>	<u>2023</u>	
<b>PENJUALAN NETO</b>			<b>NET SALES</b>
Produk perusahaan	3.456.235.928	3.305.002.132	Company's product
Produk <i>partnership</i>	1.549.863.138	1.278.988.025	Partnership product
<i>Trading partnership</i>	155.066.030	379.824.150	Partnership trading
Jasa	73.311.954	39.892.764	Service
<b>TOTAL PENJUALAN NETO</b>	<u>5.234.477.050</u>	<u>5.003.707.071</u>	<b>TOTAL NET SALES</b>
<b>BEBAN POKOK PENJUALAN DAN</b>			<b>COST OF GOODS SOLD</b>
Produk perusahaan	(1.461.688.403)	(1.236.451.422)	Company's product
Produk <i>partnership</i>	(1.382.780.545)	(930.564.647)	Partnership product
<i>Trading partnership</i>	(132.785.806)	(589.742.854)	Partnership trading
Jasa	(63.300.839)	(32.713.781)	Service
<b>TOTAL BEBAN POKOK PENJUALAN</b>	<u>(3.040.555.593)</u>	<u>(2.789.472.704)</u>	<b>TOTAL COST OF GOODS SOLD</b>
<b>LABA BRUTO</b>	<u>2.193.921.457</u>	<u>2.214.234.367</u>	<b>GROSS PROFIT</b>
Penghasilan lain-lain	565.447.205	278.770.204	Other income
Beban penjualan	(451.639.289)	(530.841.403)	Selling expense
Beban administrasi dan umum	(743.409.779)	(881.453.283)	General and administrative expense
Beban penelitian, pengembangan dan surveilans	(595.225.719)	(393.972.580)	Research, development and surveillance expense
Beban <i>holding</i>	(329.159.831)	(80.181.712)	Holding expense
Beban bunga	(82.845.292)	(73.925.595)	Interest expense
Beban lain-lain	(31.134.516)	(280.885.475)	Other expense
<b>LABA SEBELUM PAJAK PENGHASILAN</b>	<b>525.954.236</b>	<b>251.744.523</b>	<b>PROFIT BEFORE INCOME TAX</b>
<b>MANFAAT (BEBAN) PAJAK PENGHASILAN</b>			<b>TAX (EXPENSE) BENEFIT</b>
Beban pajak kini	(159.050.624)	(168.711.529)	Current tax expense
Manfaat pajak tangguhan	50.705.011	138.547.860	Deferred tax benefit
Total beban pajak, neto	<u>(108.345.613)</u>	<u>(30.163.669)</u>	Total tax expense, net
<b>LABA TAHUN BERJALAN</b>	<u>417.608.623</u>	<u>221.580.854</u>	<b>PROFIT FOR THE YEAR</b>
<b>RUGI KOMPREHENSIF LAIN</b>			<b>OTHER COMPREHENSIVE LOSS</b>
Pos-pos yang tidak akan direklasifikasi ke laba rugi:			Items what will not be reclassified to profit or loss:
Perubahan nilai wajar aset keuangan pada nilai wajar melalui penghasilan komprehensif lainnya	58.394.031	(913.902)	Changes in fair value of financial asset at fair value through comprehensive income
Pengukuran kembali liabilitas atas imbangan pascakerja	(3.368.641)	(5.995.751)	Remeasurement of post-employment benefit obligation
Manfaat pajak terkait	(17.534.295)	(14.026.689)	Related income tax
Surplus revaluasi aset tetap	217.148.368	--	Surplus revaluation of fixed assets
Total rugi komprehensif lain	<u>254.639.463</u>	<u>(20.936.342)</u>	Total comprehensive loss
<b>TOTAL PENGHASILAN KOMPREHENSIF</b>	<u>672.248.086</u>	<u>200.644.512</u>	<b>NET COMPREHENSIVE LOSS FOR THE YEAR</b>