



KEMENTERIAN AGAMA

**UNIVERSITAS ISLAM NEGERI MAULANA MALIK IBRAHIM
MALANG**

FAKULTAS EKONOMI

Terakreditasi "A" SK BAN-PT Depdiknas Nomor : 005/BAN-PT/ Ak X/S1/II/2007
Jalan Gajayana 50 Malang 65144 Telepon (0341) 558881, Faksimile (0341) 558881

Rekapitulasi Pembimbingan

Nana Mahasiswa : MOH ALI TSABIT
NIM / Konsentrasi : 09520056
Nama Dosen Pembimbing : Drs. H. ABDUL KADIR USRY., Ak., MM.
Mulai Bimbingan : 19 Desember 2013
Terakhir Bimbingan : 04 Juli 2014

No	Tanggal Bimbingan	Topik Bimbingan
1	19 Desember 2013	Judul Penelitian
2	22 Desember 2013	Revisi Judul Penelitian
3	13 Januari 2013	Revisi Teori
4	15 Februari 2013	Revisi Kerangka Berfikir
5	28 Februari 2013	Revisi Metode Penelitian
6	7 Maret 2013	Revisi BAB I, II, III
7	22 Maret 2013	ACC BAB I, II, III
8	2 Mei 2013	Revisi Objek Penelitian (Perusahaan)
9	18 Juni 2013	Pemahaman Laporan Keuangan
10	20 Juni 2013	Revisi Hasil Analisa
11	28 Juni 2013	Klasifikasi Biaya Untuk Modal Kerja
12	4 Juli 2013	ACC

Jumlah Pertemuan

12 Kali

Lama Bimbingan

6 Bulan

Mengetahui,
Dosen Pembimbing

Drs. H. ABDUL KADIR USRY, Ak., MM.

**PT KIMIA FARMA (PERSERO) Tbk.
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN KONSOLIDASIAN**

**31 DESEMBER 2011, 31 DESEMBER 2010 DAN
1 JANUARI 2010
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)**

**PT KIMIA FARMA (PERSERO) Tbk.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS FINANCIAL
POSITION
DECEMBER 31, 2011, DECEMBER 31, 2010 AND
JANUARY 1, 2010
(Expressed in Rupiah, unless otherwise stated)**

	Catatan/ Notes	31/12/2011	31/12/2010	01/01/2010	
ASET LANCAR					CURRENT ASSETS
Kas dan setara kas	2d, 2e, 2n, 3	199.385.754.109	265.445.594.112	163.821.008.601	Cash and cash equivalents
Piutang Usaha					Trade receivables
Pihak-pihak berelasi					Related parties
Setelah dikurangi cadangan kerugian penurunan nilai sebesar Rp 44.861.830 per 31 Desember 2011, Rp 49.645.803 per 31 Desember 2010 dan Rp 766.021.587 per 1 Januari 2010.	2e, 2f, 2n, 4, 16	47.741.498.527	39.619.931.468	37.535.057.757	After decreased with impairment loss reserves amount Rp 44,861,830 at December 31, 2011, Rp 49,645,803 at December 31, 2010 and Rp 766,021,587 at January 1, 2010.
Pihak ketiga					Third parties
Setelah dikurangi cadangan kerugian penurunan nilai sebesar Rp 18.867.151.088 per 31 Desember 2011, Rp 16.121.527.597 per 31 Desember 2010 dan Rp 17.879.525.223 per 1 Januari 2010	2e, 2n, 4, 16	336.295.346.601	318.091.667.756	267.056.292.308	After decreased with impairment loss reserves amount Rp 18,867,151,088 at December 31, 2011, Rp 16,121,527,597 at December 31, 2010 and Rp 17,879,525,223 at January 1, 2010
Piutang lain-lain					Other receivables
Setelah dikurangi cadangan kerugian penurunan nilai sebesar Rp 144.066.990 per 31 Desember 2011, Rp 260.218.453 per 31 Desember 2010 dan Rp 73.255.043 per 1 Januari 2010	2e, 5	8.193.186.427	10.907.603.787	7.262.410.186	After decreased with impairment loss reserves amount Rp 144,066,990 at December 31, 2011, Rp 260,218,453 at December 31, 2010 and Rp 73,255,043 at January 1, 2010
Persediaan					Inventories
Setelah dikurangi penyisihan persediaan usang sebesar Rp 20.345.122.874 per 31 Desember 2011, Rp 14.973.970.869 per 31 Desember 2010 dan Rp 9.201.381.889 per 1 Januari 2010	2g, 6, 16	456.068.713.230	386.653.606.316	437.405.549.887	Net of provision for decline in value Rp 20,345,122,874 at December 31, 2011, Rp 14,973,970,869 at December 31, 2010 and Rp 9,201,381,889 at January 1, 2010
Uang muka	7	19.948.539.597	1.161.576.588	1.285.279.011	Advance payments
Pajak dibayar dimuka	2q, 8	175.860.771.390	103.229.408.926	91.514.213.634	Prepaid taxes
Biaya dibayar dimuka	2h, 9	19.535.914.045	14.439.460.802	15.004.654.676	Prepaid expenses
Jumlah Aset Lancar		1.263.029.723.926	1.139.548.849.755	1.020.884.466.060	Total Current Assets
ASET TIDAK LANCAR					NON - CURRENT ASSETS
Piutang pihak-pihak berelasi					Related parties receivables
Setelah dikurangi cadangan kerugian penurunan nilai sebesar Rp 103.992.272 per 31 Desember 2011, Rp 120.275.684 per 31 Desember 2010 dan Rp 38.414.447 per 1 Januari 2010	2f, 2i, 10	1.197.723.489	1.359.996.076	3.803.068.585	After decreased with impairment loss reserves amount Rp 103,992,272 at December 31, 2011, Rp 120,275,684 at December 31, 2010 and Rp 38,414,447 at January 1, 2010
Investasi dalam entitas asosiasi	2b, 2e, 11	261.725.212	261.725.212	736.725.212	Investments in associates
Aset tetap					Fixed assets, after decreased with depreciation expense
Setelah dikurangi akumulasi penyusutan sebesar Rp 346.246.409.637 per 31 Desember 2011, Rp 319.720.975.870 per 31 Desember 2010 dan Rp 296.020.060.911 per 1 Januari 2010	2i, 18	426.719.769.958	413.196.818.855	402.062.398.262	Rp 346,246,409,637 at December 31, 2011, Rp 319,720,975,870 at December 31, 2010 and Rp 296,020,060,911 at January 1, 2010
Aset belum digunakan	2i, 12, 16	9.301.868.998	9.301.868.998	9.121.868.998	Unused assets
Beban ditangguhkan	2i, 13, 16	4.171.033.996	5.166.118.306	6.171.125.003	Deferred charges
Aset lain-lain	2k, 14	54.200.819.219	56.692.806.083	95.116.551.141	Other assets
Aset pajak tangguhan		353.59.758.307	31.763.651.027	27.935.063.013	Deferred tax assets
Jumlah Aset Tidak Lancar		531.212.699.179	517.742.984.557	544.946.800.214	Total Non-Current Assets
JUMLAH ASET		1.794.242.423.105	1.657.291.834.312	1.565.831.266.274	TOTAL ASSETS

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

The accompanying notes to consolidated financial statement are an integral part of these consolidated financial statements.

**PT KIMIA FARMA (PERSERO) Tbk.
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
(Lanjutan)
31 DESEMBER 2011, 31 DESEMBER 2010 DAN
1 JANUARI 2010
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)**

**PT KIMIA FARMA (PERSERO) Tbk.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS FINANCIAL
POSITION (Continued)
DECEMBER 31, 2011, DECEMBER 31, 2010 AND
JANUARY 1, 2010
(Expressed in Rupiah, unless otherwise stated)**

	Catatan/ Notes	31/12/2011	31/12/2010	01/01/2010	
LIABILITAS JANGKA PENDEK					CURRENT LIABILITIES
Utang bank	2f, 16	14.388.635.914	39.312.427.976	59.775.213.733	Bank loan
Utang usaha					Account payables
Pihak-pihak berelasi	2e, 2f, 17	5.352.900.854	5.355.664.152	1.374.935.842	Related parties
Pihak ketiga	2e, 17	278.881.539.496	295.631.431.272	355.910.997.052	Third parties
Utang pajak	2q, 8b	44.306.029.219	26.723.393.305	26.580.871.964	Taxes payable
Uang muka pelanggan	2o, 18	1.003.541.806	378.067.336	96.341.937	Advance receipt from customers
Biaya masih harus dibayar	19	78.050.074.343	63.299.000.098	56.877.075.875	Accrued expenses
Utang sewa pembiayaan – jangka pendek	2i, 20	5.003.948.025	4.062.505.123	2.984.993.169	Lease liabilities – short term
Liabilitas lancar lainnya	22	32.707.641.280	35.060.185.992	7.253.672.417	Other current liabilities
Jumlah Liabilitas Jangka Pendek		459.694.310.937	469.822.675.254	510.854.101.989	Total Current Liabilities
LIABILITAS JANGKA PANJANG					NON-CURRENT LIABILITIES
Kewajiban imbalan kerja	2p, 22	76.659.522.323	68.776.930.340	54.210.055.796	Employee benefit obligations
Utang sewa pembiayaan – jangka panjang	20	5.382.906.019	4.657.870.140	5.452.008.226	Lease liabilities– long term
Jumlah Liabilitas Jangka Panjang		82.042.428.342	73.434.800.480	59.662.064.022	Total Non-Current Liabilities
Jumlah Liabilitas		541.736.739.279	543.257.475.734	570.516.166.011	Total Liabilities
EKUITAS YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK					EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY
Modal saham					Share capital Authorized-
modal dasar sebanyak 20.000.000.000 saham terdiri dari : 1 saham seri A Dwiwarna dan 19.999.999 saham seri B. Modal ditempatkan dan disetor penuh 5.554.000.000 saham terbagi atas 1 saham seri A Dwiwarna dan 5.553.999.999 saham seri B dengan nilai nominal Rp 100 per saham	24	555.400.000.000	555.400.000.000	555.400.000.000	20,000,000,000 shares consisting of 1 serie A Dwiwarna share and 19,999,999,999 serie B shares Issued and fully paid – 5,554,000,000 shares consisting of 1 serie A Dwiwarna share and 5,553,999,999 serie B shares with amount Rp 100 per share
Tambahan modal disetor	25	43.579.620.031	43.579.620.031	43.579.620.031	Addition of share capital
Saldo laba					Retained Earnings
Ditentukan penggunaannya		481.757.473.097	376.333.279.581	333.828.603.554	Specified use
Belum ditentukan penggunaannya		171.765.487.458	138.716.044.100	62.506.876.510	Unspecified use
Jumlah ekuitas yang dapat diatribusikan kepada pemilik entitas induk		1.252.502.580.586	1.114.028.943.712	995.315.100.095	Total equity attributable to owners of the company
KEPENTINGAN NON PENGENDALI					NON-CONTROLLING INTEREST
		3.103.240	5.414.934	168	
Jumlah Ekuitas		1.252.505.683.826	1.114.034.358.646	995.315.100.263	Total Equity
JUMLAH LIABILITAS DAN EKUITAS		1.794.242.423.105	1.657.291.834.312	1.565.831.266.274	TOTAL LIABILITIES AND EQUITY

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

The accompanying notes to consolidated financial statement are an integral part of these consolidated financial statements.

**PT KIMIA FARMA (PERSERO) Tbk.
DAN ENTITAS ANAK
LAPORAN LABA RUGI KOMPREHENSIF
KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2011 DAN 2010
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)**

**PT KIMIA FARMA (PERSERO) Tbk.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
COMPREHENSIVE INCOME
FOR THE YEAR ENDED
DECEMBER 31, 2011 AND 2010
(Expressed in Rupiah, unless otherwise stated)**

	2011	Catatan/ Notes	2010	
PENJUALAN BERSIH	3.481.166.441.259	2o, 2s, 26	3.183.829.303.909	NET SALES
BEBAN POKOK PENJUALAN	2.443.150.487.283	2o, 27	2.279.309.994.224	COST OF GOOD SOLD
LABA KOTOR	1.038.015.953.976		904.519.309.685	GROSS PROFIT
BEBAN USAHA		2o, 28		OPERATING EXPENSES
Penjualan dan distribusi	487.973.080.460		437.081.153.961	Selling and distribution
Umum dan administrasi	328.039.024.812		321.239.713.719	General and administration
	816.012.105.272		758.320.867.680	
LABA USAHA	222.003.848.704		146.198.442.005	OPERATING INCOME
PENDAPATAN (BEBAN) LAIN-LAIN :				OTHER INCOME (EXPENSES)
Beban bunga dan provisi bank	(12.059.178.398)	29	(14.336.646.263)	Interest expenses and bank provisions
Pendapatan bunga dan hasil investasi	2.356.216.695	30	2.254.673.193	Interest income and investment
Keuntungan dan kerugian kurs mata uang asing - bersih	417.625.023	2n, 31	1.422.245.498	Profit and loss from foreign currency - net
Lain-lain - bersih	19.288.547.669	32	43.072.523.919	Others - net
Penghasilan (beban) lain-lain - bersih	10.003.210.989		32.412.796.347	Others income (expense) - net
LABA SEBELUM BEBAN PAJAK	232.007.059.693		178.611.238.352	NET INCOME BEFORE INCOME TAX
MANFAAT (BEBAN) PAJAK PENGHASILAN				BENEFITS (LOSSES) INCOME TAX
Kini	63.839.991.219	2q, 8d	43.723.367.500	Current
Tangguhan	(3.596.107.280)	2q, 8d	(3.828.588.014)	Deferred
Beban pajak - bersih	60.243.883.939		39.894.779.486	Income tax - net
LABA BERSIH SETELAH PAJAK	171.763.175.754		138.716.458.866	NET INCOME AFTER INCOME TAX
PENDAPATAN (BEBAN) KOMPREHENSIF	-		-	COMPREHENSIVE INCOME (EXPENSE)
Laba yang dapat diatribusikan kepada:				Profit attributable to :
Pemilik entitas induk	171.765.487.458	23	138.716.044.100	Owners of the company
Kepentingan non pengendali	(2.311.704)		414.766	Non-controlling interest
LABA BERSIH PER SAHAM DASAR	30,93	2r, 33	24,98	BASIC EARNINGS PER SHARE

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

The accompanying notes to consolidated financial statement are an integral part of these consolidated financial statements.

PT KIMA FARMA (PERSERO) Tbk. DAN ENTITAS ANAK
 LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
 UNTUK TAHUN YANG BERAKHIR PADA TANGGAL
 31 DESEMBER 2011 DAN 2010
 (Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

PT KIMA FARMA (PERSERO) Tbk. AND SUBSIDIARIES
 CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
 FOR THE YEAR ENDED
 DECEMBER 31, 2011 AND 2010
 (Expressed in Rupiah, unless otherwise stated)

	Ekuitas yang dapat diatribusikan kepada pemilik entitas induk / Equity attributable to owners of the company						Kepentingan non pengendali / Non- controlling interest	Jumlah ekuitas/ Total equity	
	Modal Saham / Share Capital	Tambahan modal disetor / Addition of Share Capital	Saldo laba / Retained Earnings			Jumlah / Total			
			Ditentukan penggunaannya / Specified use	Belum ditentukan penggunaannya / Unspecified use					
Saldo per 1 Januari 2010	5.554.000.000,000	43.579.620,031	333.828.603,554	62.506.876,510		995.315.100,095	168	995.315.100,263	Balance as of January 1 2010
Dividen	-	-	-	(18.752.062,953)	(18.752.062,953)	(18.752.062,953)	-	(18.752.062,953)	Dividen
Cadangan umum	-	-	42.504.676,027	(42.504.676,027)	-	-	-	-	General reserved
Program kemitraan	-	-	-	(1.250.137,530)	(1.250.137,530)	(1.250.137,530)	-	(1.250.137,530)	Partnership program
Laba	-	-	-	138.716.044,100	138.716.044,100	138.716.044,100	5.414,766	138.721,458,866	Net income
Saldo per 31 Desember 2010	5.554.000.000,000	43.579.620,031	376.333.279,581	138.716.044,100		1.114.028.943,712	5.414,934	1.114.034.358,646	Balance as of December 31 2010
Dividen	-	-	-	(27.743,208,820)	(27.743,208,820)	(27.743,208,820)	-	(27.743,208,820)	Dividen
Cadangan umum	-	-	105.424,193,516	(105.424,193,516)	-	-	-	-	General reserved
Program kemitraan	-	-	-	(2.774,320,882)	(2.774,320,882)	(2.774,320,882)	-	(2.774,320,882)	Partnership program
Bina lingkungan	-	-	-	(2.774,320,882)	(2.774,320,882)	(2.774,320,882)	-	(2.774,320,882)	Community development program
Laba	-	-	-	171,765,487,458	171,765,487,458	171,765,487,458	(2.311,694)	171,763,175,764	Net income
Saldo per 31 Desember 2010	5.554.000.000,000	43.579.620,031	481.757,473,097	171,765,487,458		1.252,502,580,586	3,103,240	1.252,505,683,826	Balance as of December 31 2011

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

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

**PT KIMIA FARMA (PERSERO) Tbk.
DAN ENTITAS ANAK
LAPORAN ARUS KAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2011 DAN 2010
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)**

**PT KIMIA FARMA (PERSERO) Tbk.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 2011 AND 2010
(Expressed in Rupiah, unless otherwise stated)**

	2011	2010	
ARUS KAS DARI AKTIVITAS OPERASI			CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan dari pelanggan	3.798.052.522.755	3.416.892.915.296	Receipt from customer
Pembayaran kepada pemasok dan karyawan	(3.717.346.429.080)	(3.325.987.018.489)	Payment to suppliers and employees
Pembayaran bunga	(12.059.178.398)	(14.336.646.263)	Payment of interest loan
Pembayaran pajak penghasilan	(55.410.239.921)	(43.606.774.424)	Payment of income taxes
Jaminan bank	10.612.509.067	44.454.648.265	Bank warranty
Restitusi pajak	36.179.059.601	39.831.462.376	Tax restitution
Penerimaan operasi lainnya	21.524.509.080	21.871.287.246	Other disbursement from operating
Kas bersih yang digunakan untuk aktivitas operasi	81.552.753.104	139.119.874.007	Net cash provided from operating activities
ARUS KAS DARI AKTIVITAS INVESTASI			CASH FLOWS FROM INVESTING ACTIVITIES
Penerimaan bunga	2.159.800.243	2.254.673.193	Interest receipt
Hasil penjualan aset tetap	2.191.343.969	28.252.754.387	Selling of fixed assets
Hasil penjualan saham	-	475.000.000	Selling of investment
Penerimaan dividen	196.416.451	-	Dividen receipt
Pembelian aset tetap :			Purchase of fixed assets:
Aset tetap	(34.832.442.058)	(30.455.550.037)	Fixed assets
Beban tangguhan	(24.104.009.661)	(13.852.285.065)	Deferred expense
Kas bersih yang digunakan untuk aktivitas investasi	(54.388.891.056)	(13.325.407.522)	Net cash provided from investing activities
ARUS KAS DARI AKTIVITAS PENDANAAN			CASH FLOWS FROM FINANCING ACTIVITIES
Penerimaan dari pihak-pihak berelasi	1.058.304.053	190.513.495	Receipt from related parties
Pembayaran utang bank jangka pendek	(24.923.792.062)	(20.462.785.757)	Payment of short term loan
Pembayaran dividen	(46.276.979.624)	-	Dividen payment
Uang muka penyertaan PT SIL	(18.317.240.000)	-	Advance to PT SIL
Angsuran utang sewa pembiayaan	(4.763.994.419)	(3.897.608.712)	Installment of debt finance leased
Kas bersih yang digunakan untuk aktivitas pendanaan	(93.223.702.052)	(24.169.880.974)	Net cash provided from financing activities
KENAIKAN/(PENURUNAN) BERSIH KAS DAN SETARA KAS	(66.059.840.004)	101.624.585.511	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
KAS DAN SETARA KAS AWAL TAHUN	265.445.594.113	163.821.008.601	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR
KAS DAN SETARA KAS AKHIR TAHUN	199.385.754.109	265.445.594.112	CASH AND CASH EQUIVALENTS AT ENDING OF THE YEAR

**PT KIMIA FARMA (PERSERO) Tbk.
DAN ENTITAS ANAK
CATATAN ATAS LAPORAN KEUANGAN
KONSOLIDASIAN (Lanjutan)
31 DESEMBER 2011 DAN 2010
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)**

**PT KIMIA FARMA (PERSERO) Tbk.
AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS (Continued)
DECEMBER 31, 2011 AND 2010
(Expressed in Rupiah, unless otherwise stated)**

26. PENJUALAN (Lanjutan)

Di dalam nilai penjualan tahun 2011 dan 2010 termasuk adanya penjualan obat-obatan dan alat-alat kesehatan produk dari PT Merapi Utama Pharma dengan nilai masing-masing sebesar Rp. 5.978.586 dan Rp. 39.819.313.951 yang terjadi di cabang-cabang perusahaan yaitu cabang Jambi, cabang Kendari, dan cabang Jayapura. Kerjasama PT Kimia Farma Trading & Distribution dan PT Merapi Utama Pharma merupakan kerjasama dengan sistem konsinyasi atau titip jual, dimana PT Kimia Farma Trading & Distribution hanya menerima hasil bersih penjualan setelah dikurangi pembeliannya kepada PT Merapi Utama Pharma, yang mengacu kepada perjanjian kerjasama No: 078/HR/PK/DIR/10/05 tanggal: 28 Oktober 2005 untuk cabang Jambi, No: 001/SH/PK/DIR/01/08 tanggal: 15 Januari 2008 untuk cabang Kendari, No: 001/HR/PK/DIR/05/06 tanggal: 1 Mei 2006 untuk cabang Jayapura.

Pada tahun 2011, perjanjian konsinyasi tersebut telah berakhir, penjualan kepada PT Merapi Utama Pharma pada tahun 2011 merupakan penjualan reguler tanpa kontrak perjanjian.

Untuk tahun yang berakhir 31 Desember 2011 dan 2010 penjualan yang melebihi 10% dari total penjualan dilakukan dengan Instansi Pemerintah Republik Indonesia masing-masing sebesar Rp 853.462.346.438 (23,98%) dan Rp 748.131.376.386 (23,49%).

26. SALES (Continued)

For sales year 2011 and 2010, it includes medicines and health equipments sales from PT Merapi Utama Pharma whose each balance is Rp 5,978,586 and Rp 39,819,313,951 were occurred in Company's branches such as Jambi, Kendari, and Jayapura. The cooperation between PT Kimia Farma Trading & Distribution and PT Merapi Utama Pharma is a cooperation with consignee system, where PT Kimia Farma Trading & Distribution only accepts net sales after deduction of procurement from PT Merapi Utama Pharma, which subject to cooperation agreement No. 078/HR/PK/DIR/10/05 dated on October 28, 2005 for Jambi branch. No: 001/SH/PK/DIR/01/08 dated on January 15, 2008 for Kendari branch, No:001/HR/PK/DIR/05/06 dated on May 01, 2006 for Jayapura branch.

In 2011, the consignment agreement has ended, sales to PT Merapi Utama Pharma in 2011 is a regular sale without a contract agreement.

For the year ended December 31, 2011 and 2010, sales over 10 % from total net sales are those made to Government of Republic of Indonesia Institutions amounting to Rp 853,462,346,438 (23,98 %) and Rp 748,131,376,386 (23,49 %).

27. BEBAN POKOK PENJUALAN

27. COST OF GOODS SOLD

	2011	2010	
Pertambangan			Mining
Biaya Produksi			Production Cost
Biaya tak langsung	9.964.245.320	9.010.744.419	Indirect cost
Pemakaian bahan	2.254.449.396	2.871.130.149	Raw materials used
Biaya langsung	2.575.530.777	2.323.599.410	Direct cost
Sub jumlah biaya produksi pertambangan	14.794.225.493	14.205.473.978	Sub total
Produksi manufaktur			Manufacturing Production
Pemakaian bahan	303.110.442.163	259.883.219.095	Raw materials used
Biaya langsung	52.658.506.795	41.208.316.619	Direct cost
Biaya pabrikasi:			Manufacturing expenses:
Gaji dan kesejahteraan karyawan	65.948.869.606	33.012.797.653	Salaries and employee's welfare
BBM, listrik, air, gas & bahan kimia	18.080.959.464	13.483.521.557	Fuel, electricity, water, gas and chemicals
Pemeliharaan dan peralatan	11.409.005.042	8.691.966.656	Maintenance and equipment
Penyusutan	9.216.430.442	7.789.372.207	Depreciation
Lain-lain (di bawah Rp1.000.000.000)	6.426.276.170	2.244.921.260	Others (belows Rp1,000,000,000)
	466.850.489.682	366.314.115.047	

**PT KIMIA FARMA (PERSERO) Tbk.
DAN ENTITAS ANAK
CATATAN ATAS LAPORAN KEUANGAN
KONSOLIDASIAN (Lanjutan)
31 DESEMBER 2011 DAN 2010**

(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

**PT KIMIA FARMA (PERSERO) Tbk.
AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS (Continued)
DECEMBER 31, 2011 AND 2010**

(Expressed in Rupiah, unless otherwise stated)

27. BEBAN POKOK PENJUALAN (Lanjutan)

27. COST OF GOODS SOLD (Continued)

	2011	2010	
Barang dalam proses			Work in Process
Awal periode	21.403.462.885	19.829.011.628	Beginning balances
Akhir periode	(19.044.524.868)	(21.403.462.885)	Ending balances
Sub jumlah produksi manufaktur	469.209.427.699	364.739.663.790	Sub total
Total biaya produksi manufaktur dan pertambangan	484.003.653.192	378.945.137.768	Total cost of manufacturing and mining
Barang Jadi			Finished goods
Awal periode	326.503.049.320	369.140.880.807	Beginning balances
Pembelian	2.019.354.717.511	1.857.727.024.968	Purchasing
Akhir periode	(386.710.932.740)	(326.503.049.319)	Ending balances
Sub jumlah	1.959.146.834.091	1.900.364.856.456	Sub total
Jumlah	2.443.150.487.283	2.279.309.994.224	Total

Untuk masa yang berakhir pada 31 Desember 2011 dan 2010 tidak ada pembelian barang jadi yang melebihi 10%.

For the years ended December 31, 2011 and 2010, there are no purchases of finished goods that is more than 10 %.

28. BEBAN USAHA

28. OPERATING EXPENSES

	2011	2010	
Beban penjualan dan distribusi			Selling and distribution expenses
Gaji dan kesejahteraan karyawan	272.520.534.081	250.439.191.342	Salaries and employee's welfare
Promosi dan pemasaran	92.349.612.113	81.812.127.665	Promotion and marketing
Pengiriman barang	53.933.530.839	46.293.439.717	Freight
Komisi penjualan	38.703.202.274	29.802.668.757	Sales commission
Ikatan kerjasama, kerja sama operasi dan sewa bangunan	26.724.638.197	24.880.906.869	Join cooperation ties, join operating and rent buildings
Lain-lain (di bawah Rp1.000.000.000)	3.741.562.956	3.852.819.611	Others (belows Rp1,000,000,000)
Jumlah	487.973.080.460	437.081.153.961	Total
Beban umum dan administrasi			General and Administrative Expenses
Gaji dan kesejahteraan karyawan	105.377.047.151	112.128.468.220	Salaries and employee's welfare
Pemeliharaan dan peralatan	34.121.577.051	28.425.235.591	Maintenance and equipment
Listrik, BBM, air dan gas	25.926.208.519	24.326.606.975	Electricity, fuel, water and gas
Perjalanan dinas	20.136.055.152	18.306.727.186	Office travelling
Gaji dan kesejahteraan direksi dan komisaris	19.450.430.173	10.903.245.860	Salaries and director and commissioner's welfare
Penyusutan dan amortisasi	17.400.237.298	17.077.362.981	Depreciation and amortization
Alat kantor dan percetakan	16.179.789.447	19.354.091.203	Office equipment and printing
Representasi, jamuan dan sumbangan	15.513.078.904	12.123.472.889	Representation, entertainment and donation
Telepon, faksimile dan telegram	12.318.793.794	13.980.073.237	Phone, facsimile and Telegram
Penelitian dan pengembangan	11.500.514.241	8.825.200.695	Research and development
Jasa profesional	9.142.477.128	3.938.982.962	Professional fee
Penyisihan barang rusak/usang	6.855.912.485	6.036.820.600	Allowance for inventories obsolescenc

**PT KIMIA FARMA (PERSERO) Tbk.
DAN ENTITAS ANAK
CATATAN ATAS LAPORAN KEUANGAN
KONSOLIDASIAN (Lanjutan)
31 DESEMBER 2011 DAN 2010
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)**

**PT KIMIA FARMA (PERSERO) Tbk.
AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS (Continued)
DECEMBER 31, 2011 AND 2010
(Expressed in Rupiah, unless otherwise stated)**

28. BEBAN USAHA (Lanjutan)

28. OPERATING EXPENSES (Continued)

Sewa gedung dan kendaraan	5.209.627.988	13.266.083.552	Rent building and vehicles
Penyisihan piutang usaha	4.840.681.520	1.087.659.292	Allowance for impairment
Asuransi	4.517.111.182	4.177.646.533	Insurance
Pajak kendaraan, bumi bangunan dan retribusi	4.045.669.898	3.800.124.604	Tax on vehicles, land and building, retribution
Beban manfaat pension	3.844.574.701	7.911.143.442	Employee expenses (benefit)
Lain-lain (masing-masing dengan saldo di bawah Rp 1.000.000.000)	11.659.238.180	15.570.767.897	Others (belows Rp 1,000,000,000)
Jumlah	328.039.024.812	321.239.713.719	Total
Jumlah Beban Usaha	816.012.105.272	758.320.867.680	Total Operating Expenses

29. BEBAN BUNGA DAN PROVISI BANK

29. INTEREST EXPENSES AND PROVISION

	2011	2010	
Beban bunga bank	10.200.368.421	12.743.783.747	Bank interest expense
Beban bunga – sewa pembiayaan	1.111.309.977	750.896.730	Interest expense – Leasing
Provisi bank	747.500.000	841.965.786	Bank provision
Jumlah	12.059.178.398	14.336.646.263	Total

30. PENDAPATAN BUNGA DAN HASIL INVESTASI

30. INTEREST INCOME AND INVESTMENT

	2011	2010	
Pendapatan jasa giro	1.738.959.749	1.386.425.258	Bank interest income
Bunga deposito berjangka	420.840.495	868.247.935	Time deposit interest
Dividen	196.416.451	-	Dividen
Jumlah	2.356.216.695	2.254.673.193	Total

31. KEUNTUNGAN (KERUGIAN) KURS MATA UANG ASING

31. GAIN (LOSSES) FOREIGN CURRENCY

Saldo akun keuntungan (kerugian) kurs mata uang asing bersih untuk tahun yang berakhir 31 Desember 2011 dan 2010 masing-masing sebesar Rp 417.625.023 dan Rp 1.422.245.498.

Gains (losses) of net foreign currency as of December 31, 2011 and 2010 amounting to Rp 417,625,023 and Rp 1,422,245,498 respectively.

32. PENDAPATAN DAN (BEBAN) LAIN-LAIN

32. OTHER INCOMES AND (EXPENSES)

	2011	2010	
Sewa gedung dan ruangan	6.362.960.016	6.680.678.128	Rent building
Penjualan non produk	2.050.378.095	722.740.437	Non product sales
Listing Fee	1.839.563.909	105.604.629	Listing fee
Hasil lelang aset tetap	1.513.471.513	27.322.129.932	Fixed assets auction
Hasil maklon	1.251.325.848	950.517.402	Makloon
Klaim asuransi	145.139.500	1.417.046.798	Insurance claim
Lain-lain (di bawah Rp1.000.000.000)	6.125.708.788	5.873.806.593	Others (belows Rp 1,000,000,000)
Jumlah	19.288.547.669	43.072.523.919	Total

	Catatan/ Notes	31/12/2012	31/12/2011 (Disajikan Kembali / Restated)	01/01/2011	
ASET LANCAR					CURRENT ASSETS
Kas dan setara kas	2d, 2a, 2n, 3	316.497.879.806	199.385.754.109	265.445.594.112	Cash and cash equivalents
Piutang Usaha					Trade receivables
Pihak-pihak berelasi					Related parties
Setelah dikurangi penyisihan kerugian penurunan nilai masing-masing sebesar Rp 294.769.822, Rp 487.336.435 dan Rp 1.009.384.005 pada tanggal 31 Desember 2012, 31 Desember 2011 dan 1 Januari 2011	2E, 4	103.770.489.171	103.997.839.311	86.096.764.739	Net off allowance for impairment losses of Rp 294,769,822, Rp 487,336,435 and Rp 1,009,384,005 at December 31, 2012, December 31, 2011 and January 1, 2011
Pihak ketiga					Third parties
Setelah dikurangi penyisihan kerugian penurunan nilai masing-masing sebesar Rp18.256.185.110, Rp18.424.676.482 dan Rp15.161.789.395 pada tanggal 31 Desember 2012, 31 Desember 2011 dan 1 Januari 2011	2E, 4	354.958.026.078	280.039.005.817	271.614.834.485	Net off allowance for impairment losses of Rp18,256,185,110, Rp 18,424,676,482 and Rp 15,161,789,395 at December 31, 2012, December 31, 2011 and January 1, 2011
Piutang lain-lain					Other receivables
Setelah dikurangi penyisihan kerugian penurunan nilai masing-masing sebesar Rp66.142.346, Rp144.066.990 dan Rp260.218.453 pada tanggal 31 Desember 2012, 31 Desember 2011 dan 1 Januari 2011.	2E, 5	5.738.392.231	8.193.186.427	10.907.603.787	Net off allowance for impairment losses of Rp66,142,346, Rp 144,066,990 and Rp 260,218,453 at December 31, 2012, December 31, 2011 and January 1, 2011
Persediaan					Inventories
Setelah dikurangi penyisihan persediaan usang masing-masing sebesar Rp 16.472.881.709, Rp 20.345.122.874 dan Rp 14.973.970.869 pada tanggal 31 Desember 2012, 31 Desember 2011 dan 1 Januari 2011	2g, 6	530.417.299.657	456.068.713.230	386.653.606.316	Net off allowance for obsolescence of Rp 16,472,881,709, Rp 20,345,122,874 and Rp 14,973,970,869 at December 31, 2012, December 31, 2011 and January 1, 2011
Uang muka	7	4.610.409.911	19.948.539.597	1.161.576.588	Advance payments
Pajak dibayar dimuka	2q, 8a	165.200.810.228	175.860.771.390	103.229.408.296	Prepaid taxes
Biaya dibayar dimuka	2h, 9	24.605.092.082	19.535.914.045	14.439.460.802	Prepaid expenses
Jumlah Aset Lancar		1.505.798.399.164	1.263.029.723.926	1.139.548.849.755	Total Current Assets
ASET TIDAK LANCAR					NON - CURRENT ASSETS
Piutang pihak-pihak berelasi					Related parties receivables
Setelah dikurangi penyisihan kerugian penurunan nilai masing-masing sebesar Rp105.507.757, Rp103.992.272 dan Rp120.275.684 pada tanggal 31 Desember 2012, 31 Desember 2011 dan 1 Januari 2011	2E, 10	1.141.880.429	1.197.723.489	1.359.996.076	Net off allowance for impairment losses of Rp 105,507,757, Rp 103,992,272 and Rp 120,275,684,869 at December 31, 2012, December 31, 2011 and January 1, 2011
Investasi dalam Entitas asosiasi	2b, 2E, 11	921.912.000	418.977.126	261.725.212	Investment in associates
Aset tetap					Fixed Assets
Setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp400.118.701.954, Rp346.246.409.637 dan Rp319.720.975.870 pada tanggal 31 Desember 2012, 31 Desember 2011 dan 1 Januari 2011.	2i, 2j, 12	449.140.317.883	426.719.769.958	413.196.818.855	net off accumulated depreciation of Rp 400,118,701,954, Rp346,246,409,637 and Rp 319,720,975,870 at December 31, 2012, December 31, 2011 and January 1, 2011
Aset belum digunakan	2i, 2j, 13	9.301.868.998	9.301.868.998	9.301.868.998	Unused assets
Beban ditangguhkan	2k, 14	819.700.633	4.171.033.996	5.166.118.306	Deferred charges
Aset tak berwujud	2c, 15	2.582.281.825	2.728.519.475	2.955.833.414	Intangible assets
Aset lain-lain	2l, 16	68.285.275.301	54.200.819.218	56.692.806.083	Other assets
Aset pajak tangguhan	2q, 8d	38.355.944.552	35.359.758.307	31.763.651.027	Deferred tax assets
Jumlah Aset Tidak Lancar		570.549.181.621	531.369.951.092	517.742.984.557	Total Non-Current Assets
JUMLAH ASET		2.076.347.580.785	1.794.399.675.018	1.657.291.834.312	TOTAL ASSETS

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

The accompanying notes to consolidated financial statement are an integral part of these consolidated financial statements.

	Catatan/ Notes	31/12/2012	31/12/2011 (Disajikan Kembali / Restated)	01/01/2011	
LIABILITAS JANGKA PENDEK					CURRENT LIABILITIES
Utang bank	2f, 17	17.377.108.766	14.388.635.914	39.312.427.976	Bank loan
Utang usaha					Account payables
Pihak-pihak berelasi	2f, 18	36.884.377.032	21.369.726.103	34.853.674.633	Related parties
Pihak ketiga	2f, 2n, 18	304.248.660.515	262.864.714.247	266.133.420.791	Third parties
Utang pajak	2g, 8b	46.608.327.874	44.306.029.219	26.723.393.305	Taxes payable
Uang muka pelanggan	2o, 19	1.665.285.810	1.003.541.806	378.067.336	Advance receipt from customers
Biaya masih harus dibayar	20	91.281.052.262	78.050.074.343	63.299.000.098	Accrued expenses
Utang sewa pembiayaan – jangka pendek	21	4.086.850.879	5.003.948.025	4.062.505.123	Lease liabilities – short term
Liabilitas lancar lainnya	22	35.032.572.088	32.707.641.279	35.060.185.94	Other current liabilities
Jumlah Liabilitas Jangka Pendek		537.184.235.226	459.694.310.936	469.822.675.186	Total Current Liabilities
LIABILITAS JANGKA PANJANG					NON-CURRENT LIABILITIES
Kewajiban imbalan kerja	2p, 23	91.239.848.054	76.659.522.323	68.776.930.340	Employee benefit obligations
Utang sewa pembiayaan – jangka panjang	21	6.389.807.839	5.382.906.019	4.657.870.140	Lease liabilities – long term
Jumlah Liabilitas Jangka Panjang		97.629.655.893	82.042.428.342	73.434.800.480	Total Non-Current Liabilities
Jumlah Liabilitas		634.813.891.119	541.736.739.278	543.257.475.666	Total Liabilities
EKUITAS YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK					EQUITY ATTRIBUTABLE TO OWNERS OF THE ENTITY
Modal saham					Share capital
modal dasar sebanyak 20.000.000.000 saham terdiri dari : 1 saham seri A Dwiwarna dan 19.999.999 saham seri B. Modal ditempatkan dan disetor penuh 5.554.000.000 saham terbagi atas 1 saham seri A Dwiwarna dan 5.553.999.999 saham seri B dengan nilai nominal Rp 100 per saham	26	555.400.000.000	555.400.000.000	555.400.000.000	Authorized-20,000,000,000 shares consisting of 1 serie A Dwiwarna share and 19,999,999,999 serie B shares Issued and fully paid – 5,554,000,000 shares consisting of 1 serie A Dwiwarna share and 5,553,999,999 serie B shares with amount Rp 100 per share
Selisih transaksi restrukturisasi Entitas Sepengendali	25	-	-	-	
Tambahan modal disetor	2m, 27	10.084.641.850	43.579.620.031	43.579.620.031	Addition of share capital
Saldo laba					Retained Earnings
Ditentukan penggunaannya	35	612.299.243.565	481.757.473.097	376.333.279.581	Specified use
Belum ditentukan penggunaannya		205.133.316.635	171.765.487.458	138.716.044.100	Unspecified use
Cadangan Nilai Wajar		-	157.251.914	-	Fair Value Reserve
		1.426.496.822.081	1.252.659.832.500	1.114.028.943.712	
KEPENTINGAN NON PENGENDALI	23	15.036.867.585	3.103.240	5.414.934	NON-CONTROLLING INTEREST
Jumlah Ekuitas		1.441.533.689.666	1.252.662.935.740	1.114.034.358.646	Total Equity
JUMLAH LIABILITAS DAN EKUITAS		2.076.347.580.785	1.794.399.675.018	1.657.291.834.312	TOTAL LIABILITIES AND EQUITY

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

The accompanying notes to consolidated financial statement are
an integral part of these consolidated financial statements.

	31/12/2012	Catatan/ Notes	31/12/2011	
PENJUALAN	3.734.241.101.309	2o, 2s, 28	3.481.166.441.259	SALES
BEBAN POKOK PENJUALAN	(2.559.074.130.367)	2o, 29	(2.443.150.487.283)	COST OF GOODS SOLD
LABA BRUTO	1.175.166.970.942		1.038.015.953.976	GROSS PROFIT
Pendapatan lainnya	24.135.411.087	32, 34	21.644.764.364	Other income
Beban Usaha	(912.599.414.375)	2o, 30	(816.012.105.272)	Operating expenses
Beban lainnya	(1.546.112.212)	2o, 33	417.625.023	Other expenses
LABA USAHA	285.156.855.442		244.066.238.091	OPERATING INCOME
Biaya Keuangan	(6.872.403.387)	31	(12.059.178.398)	Finance cost
Bagian laba / rugi dari Entitas asosiasi dan / atau ventura bersama	-		-	Profit / loss from associated entities and / or joint venture
LABA (RUGI) SEBELUM PAJAK	278.284.452.055		232.007.059.693	PROFIT (LOSS) BEFORE TAXES
BEBAN (PENGHASILAN) PAJAK	(72.520.454.677)	2q, 8c	(60.243.883.939)	INCOME TAX LOSS (BENEFIT)
LABA (RUGI) TAHUN BERJALAN	205.763.997.378		171.763.175.754	CURRENT YEAR NET INCOME
PENDAPATAN (BEBAN) KOMPREHENSIF LAIN	-		-	OTHER COMPREHENSIVE INCOME (EXPENSE)
Laba yang dapat dapat diatribusikan kepada:				Profit attributable to:
Pemilik Entitas induk	205.133.316.635		171.765.487.458	Owners of the Entity
Kepentingan non pengendali	630.680.743	24	(2.311.704)	Non-controlling interest
LABA BERSIH PER SAHAM DASAR	36,93	2r, 35	30,93	BASIC EARNING PER SHARE

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

The accompanying notes to consolidated financial statement are
an integral part of these consolidated financial statements.

PT KIMA FARMA (PERSERO) Tbk. DAN ENTITAS ANAK
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2012 DAN 2011
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

PT KIMA FARMA (PERSERO) Tbk. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR YEARS ENDED
DECEMBER 31, 2012 and 2011
(Expressed in Rupiah, unless otherwise stated)

	Saldo laba / Retained Earnings					Selisih transfer ke re-strukturisasi Entitas		Tambahan modal netto / Additional Paid-in Capital		Modal Saham / Share Capital		Yang Telah Dikentahkan pengannya / Appropriated		Yang Belum ditentukan pengannya / Unappropriated		Kepentingan Non Pengendali / Non Controlling Interest		Total / Total	
	Saldo laba / Retained Earnings					Difference of restructuring transaction under common control entities		Paid-in Capital		Share Capital		Appropriated		Unappropriated		Non Controlling Interest		Total / Total	
Saldo per 1 Januari 2011	550.400.000.000	43.579.620.031	-	376.333.279.581	138.716.044.100	-	-	-	-	-	-	-	-	-	-	-	-	1.114.028.943.712	1.114.034.358.578
Dividen	-	-	-	-	(27.743.208.820)	-	-	-	-	-	-	-	-	-	-	-	-	(27.743.208.820)	-
Cadangan umum	-	-	-	105.424.193.516	(105.424.193.516)	-	-	-	-	-	-	-	-	-	-	-	-	(2.774.320.882)	-
Program kemitraan	-	-	-	-	(2.774.320.882)	-	-	-	-	-	-	-	-	-	-	-	-	(2.774.320.882)	-
Bina lingkungan	-	-	-	-	(2.774.320.882)	-	-	-	-	-	-	-	-	-	-	-	-	(2.774.320.882)	-
Laba	-	-	-	-	171.765.487.458	-	-	-	-	-	-	-	-	-	-	-	-	171.765.487.458	171.763.175.754
Cadangan nilai wajar	-	-	-	-	157.251.914	-	-	-	-	-	-	-	-	-	-	-	-	157.251.914	157.251.914
Saldo per 31 Desember 2011	550.400.000.000	43.579.620.031	481.757.473.097	171.922.739.372	171.922.739.372	-	-	-	-	-	-	-	-	-	-	-	-	1.252.659.832.500	1.252.662.935.740
Penambahan modal disetor pada PT Sinkron Indonesia Lestari	-	-	-	10.084.641.850	-	-	-	-	-	-	-	-	-	-	-	-	-	10.084.641.850	2.448.725.452
Dividen	-	-	-	-	(34.353.097.492)	-	-	-	-	-	-	-	-	-	-	-	-	(34.353.097.492)	-
Cadangan umum	-	-	-	130.541.770.468	(130.541.770.468)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program kemitraan	-	-	-	-	(3.453.309.749)	-	-	-	-	-	-	-	-	-	-	-	-	(3.453.309.749)	-
Bina lingkungan	-	-	-	-	(3.453.309.749)	-	-	-	-	-	-	-	-	-	-	-	-	(3.453.309.749)	-
Laba	-	-	-	-	205.133.316.635	-	-	-	-	-	-	-	-	-	-	-	-	205.133.316.635	205.763.997.378
Saldo per 31 Desember 2012	550.400.000.000	43.579.620.031	10.084.641.850	612.299.243.565	205.133.316.635	1.426.496.822.081	15.036.867.585	1.441.533.689.666	1.441.533.689.666	1.441.533.689.666	1.441.533.689.666	1.441.533.689.666	1.441.533.689.666	1.441.533.689.666	1.441.533.689.666	1.441.533.689.666	1.441.533.689.666	1.441.533.689.666	1.441.533.689.666

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

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

	31/12/2012	31/12/2011	
ARUS KAS DARI AKTIVITAS OPERASI			CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan dari pelanggan	4.018.454.048.266	3.798.052.522.755	Receipt from customer
Pembayaran kepada pemasok	(2.765.002.697.480)	(2.725.054.500.192)	Payment to suppliers
Pembayaran kepada karyawan	(581.786.652.168)	(525.940.060.913)	Payment to employees
Pembayaran beban usaha	(463.585.368.880)	(466.351.867.975)	Payment of operating expenses
Pembayaran bunga	(6.872.403.386)	(12.059.178.398)	Payment of interest loan
Pembayaran pajak penghasilan	(74.800.158.611)	(55.410.239.921)	Payment of income taxes
Jaminan Bank	374.769.890	10.612.509.067	Bank warranty
Restitusi Pajak	82.374.149.407	36.179.059.601	Tax restitution
			Other disbursement from operating
Penerimaan operasi lain-lain	21.456.967.453	22.582.813.133	
Arus Kas Neto dari (untuk) Aktivitas Operasi	230.612.654.491	82.611.057.157	Net cash provided from (use for) operating activities
ARUS KAS DARI AKTIVITAS INVESTASI			CASH FLOWS FROM INVESTING ACTIVITIES
Penerimaan bunga	2.553.911.325	2.159.800.243	Interest receipt
Perolehan aset tetap :			Acquisition of fixed assets :
Aset tetap	(24.535.135.987)	(22.424.530.189)	Fixed assets
Aset dalam penyelesaian	(28.229.931.735)	(12.407.911.869)	Construction in progress
Beban tangguhan	(20.065.859.043)	(24.104.009.661)	Deferred expense
Hasil penjualan aset tetap	6.049.403.894	2.191.343.969	Selling of fixed assets
Investasi pada entitas asosiasi	(921.912.000)	-	Investment in association
Penerimaan dividen	31.450.382	196.416.451	Dividend received
Arus Kas Neto dari (untuk) aktivitas investasi	(65.118.073.164)	(54.388.891.056)	Net cash provided from (use for) investing activities
ARUS KAS DARI AKTIVITAS PENDANAAN			CASH FLOWS FROM FINANCING ACTIVITIES
Pembayaran utang bank jangka pendek	(8.864.606.946)	(24.923.792.062)	Payment of short term loan
Pembayaran dividen	(34.352.788.065)	(46.276.979.624)	Dividend payment
Uang muka penyertaan PT SIL	-	(18.317.240.000)	Prepaid of investment in PT SIL
Angsuran utang sewa pembiayaan	(5.165.060.620)	(4.763.994.419)	Installment of finance leased debt
Arus Kas Neto dari (untuk) aktivitas pendanaan	(48.382.455.631)	(94.282.006.105)	Net cash provided from (use for) financing activities
KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS	117.112.125.697	(66.059.840.004)	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
KAS DAN SETARA KAS AWAL TAHUN	199.385.754.109	265.445.594.113	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR
KAS DAN SETARA KAS AKHIR TAHUN	316.497.879.806	199.385.754.109	CASH AND CASH EQUIVALENTS AT ENDING OF THE YEAR

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

The accompanying notes to consolidated financial statement are an integral part of these consolidated financial statements.

28. PENJUALAN (Lanjutan)

Untuk tahun yang berakhir 31 Desember 2012 dan 2011 penjualan yang melebihi 10% dari total penjualan dilakukan dengan Instansi Pemerintah Republik Indonesia masing-masing sebesar Rp 913.794.494.392 (24,76%) dan Rp 853.462.346.438 (23,98%).

28. SALES (Continued)

For the year ended December 31, 2012 and 2011, sales over 10 % from total net sales are those made to Government of Republic of Indonesia Institutions amounting to Rp 913,794,494,392 (24,76%) and Rp 853,462,346,438 (23,98%).

29. BEBAN POKOK PENJUALAN

29. COST OF GOODS SOLD

	31 / 12/ 2012	31 / 12/ 2011	
Pertambangan			Mining
Biaya Produksi			Production Cost
Biaya tak langsung	10.472.476.226	9.964.245.320	Indirect cost
Pemakaian bahan	2.303.563.950	2.254.449.396	Raw materials used
Biaya langsung	2.032.956.334	2.575.530.777	Direct cost
Sub jumlah	14.808.996.510	14.794.225.493	Sub total
Produksi manufaktur			Manufacturing Production
Pemakaian bahan	333.755.205.584	303.110.442.163	Raw materials used
Biaya langsung	52.427.647.520	52.658.506.795	Direct cost
Biaya pabrikasi:			Manufacturing expenses:
Gaji dan kesejahteraan			Salaries and
karyawan	74.983.927.599	65.948.869.606	employee's welfare
BBM, listrik, air, gas & bahan			Fuel, electricity, water,
kimia	18.991.443.060	18.080.959.464	gas and chemicals
Pemeliharaan dan peralatan	20.733.475.893	9.216.430.442	Maintenance and equipment
Penyusutan	10.292.053.116	11.409.005.042	Depreciation
Lain-lain (di bawah			Others
Rp1.000.000.000)	7.205.331.223	6.426.276.170	(below Rp1,000,000,000)
	518.389.083.995	466.850.489.682	
	31 / 12/ 2012	31 / 12/ 2011	
Barang dalam proses			Work in Process
Awal periode	41.210.981.190	21.403.462.885	Beginning balances
Akhir periode	(42.863.087.279)	(19.044.524.868)	Ending balances
Sub jumlah produksi manufaktur	516.736.977.906	469.209.427.699	Sub total
Barang Jadi			Finished goods
Awal periode	399.484.725.831	326.503.049.320	Beginning balances
Pembelian	2.050.288.388.019	2.019.354.717.511	Purchasing
Akhir periode	(422.244.957.895)	(386.710.932.740)	Ending balances
Sub jumlah	2.027.528.155.951	1.959.146.834.091	Sub total
Jumlah	2.559.074.130.367	2.443.150.487.283	Total

29. BEBAN POKOK PENJUALAN (Lanjutan)

29. COST OF GOODS SOLD (Continued)

Untuk periode yang berakhir pada tanggal 31 Desember 2012 dan 2011 pembelian barang jadi yang melebihi 10% dilakukan dengan PT Anugrah Pharmindo Lestari masing-masing sebesar Rp 211.595.701.556 (10,32%) dan Rp 191.600.077.184 (9,49%).

For the period ended December 31, 2012 and December 31, 2011 the purchase of goods that exceed 10% done with PT Anugrah Lestari Pharmindo of Rp 211,595,701,556 (10,32%) and Rp 191,600,077,184 (9,49%) respectively.

30. BEBAN USAHA

30. OPERATING EXPENSE

	31 / 12 / 2012	31 / 12 / 2011	
Beban Penjualan			Selling Expense
Gaji dan kesejahteraan karyawan	326.673.279.267	272.520.534.081	Salaries and employee's Welfare
Promosi	99.123.276.917	92.349.612.113	Promotion
Ikatan kerjasama, kerja sama operasi dan sewa bangunan	52.366.662.990	53.933.530.839	Join cooperation ties, join operating and rent buildings
Distribusi barang	50.252.431.980	38.703.202.274	Freight
Komisi penjualan	9.836.070.008	26.724.638.197	Sales commission
Lain-lain (masing-masing dengan saldo di bawah Rp 1.000.000.000)	1.234.734.456	3.741.562.956	Others (below Rp1,000,000,000)
Jumlah	539.486.455.618	487.973.080.460	Total
	31 / 12 / 2012	31 / 12 / 2011	
Beban umum dan administrasi			General and Administrative Expenses
Gaji dan kesejahteraan karyawan	127.524.986.596	105.377.047.151	Salaries and employee's Welfare
Pemeliharaan dan peralatan	32.846.155.193	34.121.577.051	Maintenance and equipment
Listrik, BBM, air dan gas	25.989.635.591	25.926.208.519	Electricity, fuel, water and gas
Perjalanan dinas	24.775.350.899	20.136.055.152	Office travelling
Gaji dan kesejahteraan direksi dan komisaris	24.093.825.132	19.450.430.173	Director and commissioner's salary and welfare
Penyusutan dan amortisasi	19.721.230.122	17.400.237.298	Depreciation and amortization
Alat kantor dan percetakan	16.949.351.678	16.179.789.447	Office equipment and printing
Beban manfaat pensiun	12.843.512.565	3.844.574.701	Pension benefits expense
Jamuan dan sumbangan	15.705.361.410	15.513.078.904	Representation and donation
Telepon, faksimile dan telegram	12.578.925.967	12.318.793.794	Phone, facsimile and Telegram
Penelitian dan pengembangan	14.785.718.859	11.500.514.241	Research and development
Penyisihan barang rusak/usang	7.754.079.642	105.377.047.151	Allowance for inventories obsolescence

30. BEBAN USAHA (Lanjutan)

30. OPERATING EXPENSE (Continued)

Lanjutan			Continued
Jasa professional	8.211.006.658	9.142.477.128	Professional fee
Asuransi	5.174.540.414	4.517.111.182	Insurance
Pajak kendaraan, bumi bangunan dan retribusi	5.079.877.868	4.045.669.898	Tax on vehicles, land and building, retribution
Sewa gedung dan kendaraan	4.674.102.063	5.209.627.988	Rent building and vehicles
Lain-lain (masing-masing saldo di bawah Rp1.000.000.000)	14.405.298.100	16.499.919.700	Others (below Rp 1,000,000,000)
Jumlah	373.112.958.757	328.039.024.812	Total
Jumlah Beban Usaha	912.599.414.375	816.012.105.272	Total Operating Expenses

31. BIAYA KEUANGAN

31. FINANCE COST

	31 / 12/ 2012	31 / 12/ 2011	
Beban bunga bank	5.525.670.962	10.200.368.421	Bank interest expense
Beban bunga – sewa pembiayaan	1.286.732.425	1.111.309.977	Interest expense – Leasing
Provisi bank	60.000.000	747.500.000	Bank provision
Jumlah	6.872.403.387	12.059.178.398	Total

32. PENDAPATAN BUNGA DAN HASIL INVESTASI

32. INTEREST INCOME AND INVESTMENT

	31 / 12/ 2012	31 / 12/ 2011	
Pendapatan jasa giro	2.361.514.614	1.738.959.749	Bank interest income
Bunga deposito berjangka	192.396.712	420.840.495	Time deposit interest
Dividen	31.450.382	196.416.451	Dividend
Jumlah	2.585.361.708	2.356.216.695	Total

33. KEUNTUNGAN (KERUGIAN) KURS MATA UANG ASING

33. GAIN (LOSSES) FOREIGN CURRENCY

Saldo akumul keuntungan (kerugian) kurs mata uang asing bersih untuk tahun yang berakhir 31 Desember 2012 dan 2011 masing-masing sebesar Rp (1.546.112.212) dan Rp 977.440.652.

Gains (losses) of net foreign currency as of December 31, 2012 and 2011 amounting to Rp (1,546,112,212) dan Rp 977,440,652 respectively.

**PT KIMIA FARMA (PERSERO) Tbk.
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2013 DAN 2012
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)**

**PT KIMIA FARMA (PERSERO) Tbk.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
DECEMBER 31, 2013 AND 2012
(Expressed in Rupiah, unless otherwise stated)**

	Catatan/ Notes	31 / 12 / 2013	31 / 12 / 2012	
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	2d, 2e, 2p, 3	394.149.909.832	316.497.879.806	Cash and cash equivalents
Piutang Usaha				Trade receivables
Pihak-pihak berelasi				Related parties
Setelah dikurangi penyisihan kerugian penurunan nilai masing-masing sebesar Rp 29.876.495 dan Rp 294.769.822 pada 2e, 2f, 2p, 4, tanggal 31 Desember 2013 dan 2012	17	61.534.147.809	103.770.489.171	Net off allowance for impairment losses of Rp 29,876,495 and Rp 294,769,822 at December 31, 2013 and 2012
Pihak ketiga				Third parties
Setelah dikurangi penyisihan kerugian penurunan nilai masing-masing sebesar Rp 11.237.059.617 dan Rp 18.256.185.110 2e, 2f, 2p, 4, pada tanggal 31 Desember 2013 dan 2012	17	485.042.276.146	354.958.026.078	Net off allowance for impairment losses of Rp 11,237,059,617 and Rp 18,256,185,110 at December 31, 2013 and 2012
Piutang lain-lain				Other receivables
Setelah dikurangi penyisihan kerugian penurunan nilai masing-masing sebesar Rp 101.635.938 dan Rp 66.142.346 pada tanggal 31 Desember 2013 dan 2012.	2f, 5	7.644.556.388	5.738.392.231	Net off allowance for impairment losses of Rp 101,635,938 and Rp 66,142,346 at December 31, 2013 and 2012
Persediaan				Inventories
Setelah dikurangi penyisihan persediaan usang masing-masing sebesar Rp 18.172.074.618 dan Rp 16.472.881.709 pada tanggal 31 Desember 2013 dan 2012	2g, 6, 17	640.909.360.172	530.417.299.657	Net off allowance for obsolescence of Rp 18,172,074,618 and Rp 16,472,881,709 at December 31, 2013 and 2012
Uang muka	7	1.805.960.726	4.610.409.911	Advance payments
Pajak dibayar dimuka	2q, 8a	184.697.561.679	165.200.810.228	Prepaid taxes
Biaya dibayar dimuka	2h, 9	34.830.841.785	24.605.092.082	Prepaid expenses
Jumlah Aset Lancar		1.810.614.614.537	1.505.798.399.164	Total Current Assets
ASET TIDAK LANCAR				NON - CURRENT ASSETS
Piutang lain-lain jangka panjang				Long term others receivable
Setelah dikurangi penyisihan kerugian penurunan nilai masing-masing sebesar Rp 37.781.934 dan Rp 105.507.757 pada tanggal 31 Desember 2013 dan 2012	2f, 10	523.375.893	1.141.880.429	Net off allowance for impairment losses of Rp 37,781,934 and Rp 105,507,757 at December 31, 2013 and 2012
Investasi dalam Entitas asosiasi	2b, 2f, 11	380.977.729	921.912.000	Investment in associates
Aset tetap				Fixed Assets,
Setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp 422.313.741.061 dan Rp 400.118.701.950 pada tanggal 31 Desember 2013 dan 2012	2i, 2j, 12	498.644.378.133	449.140.317.883	net off accumulated depreciation of Rp 422,313,741,061 and Rp 400,118,701,950 at December 31, 2013 and 2012
Aset belum digunakan	2i, 2j, 13	9.301.868.998	9.301.868.998	Unused assets
Beban ditangguhkan	2m, 14	631.756.211	819.700.633	Deferred charges
Aset tak berwujud	2j, 15	3.412.069.215	2.582.281.825	Intangible assets
Aset lain-lain	2n, 16	109.147.189.798	68.285.275.301	Other assets
Aset pajak tangguhan	2s, 8d	39.283.318.376	38.355.944.552	Deferred tax assets
Jumlah Aset Tidak Lancar		661.324.934.353	570.549.181.621	Total Non-Current Assets
JUMLAH ASET		2.471.939.548.890	2.076.347.580.785	TOTAL ASSETS

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

The accompanying notes to consolidated financial statement are an integral part of these consolidated financial statements.

**PT KIMIA FARMA (PERSERO) Tbk.
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 DESEMBER 2013 DAN 2012
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)**

**PT KIMIA FARMA (PERSERO) Tbk.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
DECEMBER 31, 2013 AND 2012
(Expressed in Rupiah, unless otherwise stated)**

	Catatan/ Notes	31 / 12 / 2013	31 / 12 / 2012	
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang bank	2f, 17	47.375.830.919	17.377.108.766	Bank loan
Utang usaha				Account payables
Pihak-pihak berelasi	2f, 18	21.721.859.363	36.884.377.032	Related parties
Pihak ketiga	2f, 2p, 18	456.169.891.947	304.248.660.515	Third parties
Utang pajak	2s, 8b	52.708.653.939	46.608.327.874	Taxes payable
Uang muka pelanggan	19	2.077.643.896	1.665.285.810	Advance receipt from customers
Biaya masih harus dibayar	20	117.961.455.449	91.281.052.262	Accrued expenses
Utang sewa pembiayaan – jangka pendek	2k, 21	1.735.823.535	4.086.850.879	Lease liabilities – short term
Liabilitas lancar lainnya	22	46.371.989.506	35.032.572.088	Other current liabilities
Jumlah Liabilitas Jangka Pendek		746.123.148.554	537.184.235.226	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Kewajiban imbalan kerja	2r, 23	99.588.762.093	91.239.848.054	Employee benefit obligations
Utang sewa pembiayaan – jangka panjang	2k, 21	1.872.949.262	6.389.807.839	Lease liabilities – long term
Jumlah Liabilitas Jangka Panjang		101.461.711.355	97.629.655.893	Total Non-Current Liabilities
Jumlah Liabilitas		847.584.859.909	634.813.891.119	Total Liabilities
EKUITAS				EQUITY
EKUITAS YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK				EQUITY ATTRIBUTABLE TO OWNERS OF THE ENTITY
Modal saham				Share capital
modal dasar sebanyak 20.000.000.000 saham terdiri dari : 1 saham seri A Dwiwarna dan 19.999.999.999 saham seri B. Modal ditempatkan dan disetor penuh 5.554.000.000 saham terbagi atas 1 saham seri A Dwiwarna dan 5.553.999.999 saham seri B dengan nilai nominal Rp 100 per saham	26	555.400.000.000	555.400.000.000	Authorized-20,000,000,000 shares consisting of 1 serie A Dwiwarna share and 19,999,999,999 serie B shares Issued and fully paid – 5,554,000,000 shares consisting of 1 serie A Dwiwarna share and 5,553,999,999 serie B shares with amount Rp 100 per share
Tambahan modal disetor				Paid in capital
Selisih transaksi restrukturisasi Entitas Sepengendali	25	10.084.641.850	10.084.641.850	Difference in restructuring Entities transactions
Tambahan modal disetor	2m, 27	43.579.620.031	43.579.620.031	Addition paid in capital
Saldo laba				Retained Earnings
Ditentukan penggunaannya	35	784.611.229.538	612.299.243.565	Specified use
Belum ditentukan penggunaannya		214.549.154.260	205.133.316.635	Unspecified use
Jumlah ekuitas yang dapat diatribusikan kepada pemilik entitas induk		1.608.224.645.679	1.426.496.822.081	Total equity attributable to owners of the entity
KEPENTINGAN NON PENGENDALI	24	16.130.043.302	15.036.867.585	NON-CONTROLLING INTEREST
Jumlah Ekuitas		1.624.354.688.981	1.441.533.689.666	Total Equity
JUMLAH LIABILITAS DAN EKUITAS		2.471.939.548.890	2.076.347.580.785	TOTAL LIABILITIES AND EQUITY

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

The accompanying notes to consolidated financial statement are an integral part of these consolidated financial statements.

**PT KIMIA FARMA (PERSERO) Tbk.
DAN ENTITAS ANAK
LAPORAN LABA RUGI KOMPREHENSIF
KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2013 DAN 2012
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)**

**PT KIMIA FARMA (PERSERO) Tbk.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
COMPREHENSIVE INCOME
FOR YEARS ENDED
DECEMBER 31, 2013 and 2012
(Expressed in Rupiah, unless otherwise stated)**

	31/12/2012	Catatan/ Notes	31/12/2012	
PENJUALAN	4.348.073.988.385	2r, 2p, 28	3.734.241.101.309	SALES
BEBAN POKOK PENJUALAN	(3.055.921.946.994)	2r, 29	(2.559.074.130.367)	COST OF GOODS SOLD
LABA BRUTO	1.292.152.041.391		1.175.166.970.942	GROSS PROFIT
Pendapatan lainnya	43.681.718.265	33	24.135.411.087	Other income
Beban Usaha	(1.042.618.886.755)	2r, 30	(912.599.414.375)	Operating expenses
Pendapatan (beban) kurs mata uang asing - bersih	811.575.630	2r, 32	(1.546.112.212)	Income (expense) on foreign exchange - net
Bagian laba (rugi) investasi pada entitas asosiasi	(261.374.648)	11	-	Profit / loss from associated entities and / or joint venture
LABA USAHA	293.765.073.883		285.156.855.442	OPERATING INCOME
Beban Keuangan	(9.639.641.584)	31	(6.872.403.387)	Finance cost
LABA (RUGI) SEBELUM PAJAK	284.125.432.299		278.284.452.055	PROFIT (LOSS) BEFORE TAXES
BEBAN (PENGHASILAN) PAJAK	(68.483.102.322)	2s, 8c	(72.520.454.677)	INCOME TAX LOSS (BENEFIT)
LABA (RUGI) TAHUN BERJALAN	215.642.329.977		205.763.997.378	CURRENT YEAR NET INCOME
PENDAPATAN (BEBAN) KOMPREHENSIF LAIN	-		-	OTHER COMPREHENSIVE INCOME (EXPENSE)
Laba yang dapat diatribusikan kepada:				Profit attributable to:
Pemilik Entitas induk	214.549.154.260		205.133.316.635	Owners of the Entity
Kepentingan non pengendali	1.093.175.717	24	630.680.743	Non-controlling interest
LABA BERSIH PER SAHAM DASAR	38,63	2t, 34	36,93	BASIC EARNING PER SHARE

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

The accompanying notes to consolidated financial statement are an integral part of these consolidated financial statements.

PT KIMA FARMA (PERSERO) Tbk. DAN ENTITAS ANAK
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2013 DAN 2012
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

PT KIMA FARMA (PERSERO) Tbk. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR YEARS ENDED
DECEMBER 31, 2013 and 2012
(Expressed in Rupiah, unless otherwise stated)

	Tambahkan modal disetor / Paid in capital		Saldo laba / Retained Earnings		Kepentingan Non Pengendali / Non Controlling Interest		Total / Total
	Modal Saham / Share Capital	Tambahan modal neto / Additional Paid-in Capital	Selisih transaksi restrukturisasi Entitas sepengendali / Difference of restructuring transaction under common control entities	Yang Telah Ditentukan penggunaannya / Appropriated	Yang Belum ditentukan penggunaannya / Unappropriated	Total / Total	
Saldo per 31 Desember 2011	550.400.000.000	43.579.620.031	-	481.757.473.097	171.922.739.372	1.252.659.832.500	1.252.662.935.740
Pertambahan modal disetor pada PT Siskona Indonesia Lestari	-	-	10.084.641.850	-	-	10.084.641.850	24.487.725.452
Dividen	-	-	-	-	(34.353.097.492)	(34.353.097.492)	(34.353.097.492)
Cadangan umum	-	-	-	130.541.770.468	(130.541.770.468)	-	-
Program kemitraan	-	-	-	-	(3.453.309.749)	(3.453.309.749)	(3.453.309.749)
Bina lingkungan	-	-	-	-	(3.453.309.749)	(3.453.309.749)	(3.453.309.749)
Lain	-	-	-	-	205.133.316.635	205.133.316.635	205.763.997.378
Saldo per 31 Desember 2012	550.400.000.000	43.579.620.031	10.084.641.850	612.299.243.565	205.133.316.635	1.426.496.822.081	1.441.533.689.666
Dividen	-	-	-	-	(30.769.997.495)	(30.769.997.495)	(30.769.997.495)
Cadangan umum	-	-	172.311.985.973	-	-	-	-
Bina lingkungan	-	-	-	-	(2.051.333.167)	(2.051.333.167)	(2.051.333.167)
Lain	-	-	-	-	214.549.154.260	214.549.154.260	215.642.329.977
Saldo per 31 Desember 2013	550.400.000.000	43.579.620.031	10.084.641.850	784.611.229.538	214.549.154.260	1.608.224.645.679	1.624.354.688.981

Balance as of December 31,
2011

Additional Paid in capital –
PT Siskona Indonesia Lestari
Dividend
General reserve
Partnership program
Community development
Net income

Balance as of December 31,
2012

Dividend
General reserve
Community development
Earning

Balance as of December 31,
2013

**PT KIMIA FARMA (PERSERO) Tbk.
DAN ENTITAS ANAK
LAPORAN ARUS KAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2013 DAN 2012
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)**

**PT KIMIA FARMA (PERSERO) Tbk.
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR YEARS ENDED
DECEMBER 31, 2013 and 2012
(Expressed in Rupiah, unless otherwise stated)**

	31/12/2012	31/12/2012	
ARUS KAS DARI AKTIVITAS OPERASI			CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan dari pelanggan	4.563.133.300.516	4.018.454.048.266	Receipt from customer
Pembayaran kepada pemasok	(3.076.539.056.023)	(2.765.002.697.480)	Payment to suppliers
Pembayaran kepada karyawan	(698.196.566.046)	(581.786.652.168)	Payment to employees
Pembayaran beban usaha	(498.715.350.944)	(463.585.368.880)	Payment of operating expenses
Pembayaran bunga	(9.639.641.584)	(6.872.403.386)	Payment of interest loan
Pembayaran pajak penghasilan	(99.023.130.401)	(74.800.158.611)	Payment of income taxes
Jaminan Bank	204.714.162	374.769.890	Bank warranty
Restitusi Pajak	51.620.463.956	82.374.149.407	Tax restitution
Penerimaan operasi lain-lain	20.938.931.097	21.456.967.453	Other disbursement from operating
Arus Kas Neto dari (untuk) Aktivitas Operasi	253.783.664.733	230.612.654.491	Net cash provided from (use for) operating activities
ARUS KAS DARI AKTIVITAS INVESTASI			CASH FLOWS FROM INVESTING ACTIVITIES
Penerimaan bunga	3.703.407.330	2.553.911.325	Interest receipt
Perolehan aset tetap :			Acquisition of fixed assets:
Aset tetap	(89.030.076.719)	(52.765.067.722)	Fixed assets
Beban tangguhan	(106.352.855.445)	(20.065.859.043)	Deferred expense
Hasil penjualan aset tetap	18.590.496.950	6.049.403.894	Selling of fixed assets
Investasi pada entitas asosiasi	279.559.623	(921.912.000)	Investment in association
Penerimaan dividen	-	31.450.382	Dividend received
Arus Kas Neto dari (untuk) aktivitas investasi	(172.809.468.261)	(65.118.073.164)	Net cash provided from (use for) investing activities
ARUS KAS DARI AKTIVITAS PENDANAAN			CASH FLOWS FROM FINANCING ACTIVITIES
Pembayaran utang bank jangka pendek	29.998.722.154	(8.864.606.946)	Payment of short term loan
Pembayaran dividen	(30.769.803.148)	(34.352.788.065)	Dividend payment
Angsuran utang sewa pembiayaan	(2.551.085.452)	(5.165.060.620)	Installment of finance leased debt
Arus Kas Neto dari (untuk) aktivitas pendanaan	(3.322.166.446)	(48.382.455.631)	Net cash provided from (use for) financing activities
KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS	77.652.030.026	117.112.125.697	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
KAS DAN SETARA KAS AWAL TAHUN	316.497.879.806	199.385.754.109	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR
KAS DAN SETARA KAS AKHIR TAHUN	394.149.909.832	316.497.879.806	CASH AND CASH EQUIVALENTS AT ENDING OF THE YEAR

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

The accompanying notes to consolidated financial statement are an integral part of these consolidated financial statements.

28. PENJUALAN (Lanjutan)

Untuk tahun yang berakhir 31 Desember 2013 dan 2012
penjualan yang melebihi 10% dari total penjualan.

28. SALES (Continued)

For the year ended December 31, 2013 and 2012, sales
over 10 % from total net sales.

29. BEBAN POKOK PENJUALAN

29. COST OF GOODS SOLD

	31 / 12 / 2013	31 / 12 / 2012	
Pertambangan			Mining
Biaya Produksi			Production Cost
Biaya tak langsung	2.250.548.624	2.303.563.950	Indirect cost
Pemakaian bahan	2.456.373.600	2.032.956.334	Raw materials used
Biaya langsung	9.399.048.427	10.472.476.226	Direct cost
Sub jumlah	14.105.970.651	14.808.996.510	Sub Total
Produksi manufaktur			Manufacturing Production
Pemakaian bahan	367.196.732.573	333.755.205.584	Raw materials used
Biaya langsung	54.987.221.733	52.427.647.520	Direct cost
Biaya pabrikasi:			Manufacturing expenses:
Gaji dan kesejahteraan karyawan	85.296.690.047	74.983.927.599	Salaries and employee's welfare
BBM, listrik, air, gas & bahan kimia	23.722.388.807	18.991.443.060	Fuel, electricity, water, gas and chemicals
Pemeliharaan dan peralatan	21.487.777.795	20.733.475.893	Maintenance and equipment
Penyusutan	12.464.511.223	10.292.053.116	Depreciation
Lain-lain (di bawah Rp1.000.000.000)	8.366.145.374	7.205.331.223	Others (below Rp1,000,000,000)
	151.337.513.246	518.389.083.995	
Barang dalam proses			Work in Process
Awal periode	42.863.087.279	41.210.981.190	Beginning balances
Akhir periode	(36.387.520.542)	(42.863.087.279)	Ending balances
Sub jumlah produksi manufaktur	579.997.034.289	516.736.977.906	Sub total manufacturing production
Jumlah biaya produksi manufaktur dan pertambangan	594.103.004.940	531.545.974.416	Total production costs of manufacturing and mining
Barang Jadi			Finished goods
Awal periode	422.244.957.892	399.484.725.831	Beginning balances
Pembelian	2.549.171.809.853	2.050.288.388.019	Purchasing
Akhir periode	(509.597.825.691)	(422.244.957.895)	Ending balances
Sub jumlah	3.041.815.976.343	2.027.528.155.951	Sub total
Jumlah	3.055.921.946.994	2.559.074.130.367	Total

29. BEBAN POKOK PENJUALAN (Lanjutan)

Untuk periode yang berakhir pada tanggal 31 Desember 2013 dan 2012 pembelian barang jadi yang melebihi 10% dilakukan dengan PT Anugrah Pharmindo Lestari masing-masing sebesar Rp 264.929.905.211 (10,39%) dan Rp 211.595.701.556 (10,32%).

29. COST OF GOODS SOLD (Continued)

For the period ended December 31, 2013 and 2012 the purchase of goods that exceed 10% done with PT Anugrah Lestari Pharmindo of Rp 264,929,905,211 (10,39%) dan Rp 211,595,701,556 (10,32%) respectively.

30. BEBAN USAHA

30. OPERATING EXPENSE

	31 / 12 / 2013	31 / 12 / 2012	
Beban Penjualan			Selling Expense
Gaji dan kesejahteraan karyawan	380.154.895.357	326.673.279.267	Salaries and employee's Welfare
Promosi	106.408.142.010	99.123.276.917	Promotion
Distribusi barang	50.257.773.448	52.366.662.990	Freight
Ikatan kerjasama, kerja sama operasi dan sewa bangunan	64.028.531.090	50.252.431.980	Join cooperation ties, join operating and rent buildings
Komisi penjualan	12.140.612.272	9.836.070.008	Sales commission
Lain-lain (masing-masing dengan saldo di bawah Rp 1.000.000.000)	3.839.266.826	1.234.734.456	Others (below Rp1,000,000,000)
Jumlah	616.829.221.003	539.486.455.618	Total
	31 / 12 / 2013	31 / 12 / 2012	
Beban umum dan administrasi			General and Administrative Expenses
Gaji dan kesejahteraan karyawan	162.244.748.315	127.524.986.596	Salaries and employee's Welfare
Pemeliharaan dan peralatan	33.855.794.000	32.846.155.193	Maintenance and equipment
Listrik, BBM, air dan gas	33.086.010.384	25.989.635.591	Electricity, fuel, water and gas
Perjalanan dinas	22.620.877.461	24.775.350.899	Office travelling
Gaji dan kesejahteraan direksi dan komisaris	18.376.294.558	17.921.890.132	Director and commissioner's salary and welfare
Tantiem direksi dan komisaris	8.598.000.000	6.171.935.000	Director and commissioner's tantien
Penyusutan dan amortisasi	17.747.769.242	19.721.230.122	Depreciation and amortization
Alat kantor dan percetakan	29.258.288.601	16.949.351.678	Office equipment and printing
Jamuan dan sumbangan	15.194.594.607	15.705.361.410	Representation and donation
Telepon, faksimile dan telegram	12.879.516.839	12.578.925.967	Phone, facsimile and Telegram
Penelitian dan pengembangan	17.253.993.473	14.785.718.859	Research and development
Penyisihan barang rusak/usang	6.683.634.446	7.754.079.642	Allowance for inventories obsolescence
Jasa profesional	7.732.181.744	8.211.006.658	Professional fee

**PT KIMIA FARMA (PERSERO) Tbk.
DAN ENTITAS ANAK
CATATAN ATAS LAPORAN KEUANGAN
KONSOLIDASIAN (Lanjutan)
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2013 DAN 2012
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)**

**PT KIMIA FARMA (PERSERO) Tbk.
AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS (Continued)
FOR YEARS ENDED
DECEMBER 31, 2013 and 2012
(Expressed in Rupiah, unless otherwise stated)**

30. BEBAN USAHA (Lanjutan)

30. OPERATING EXPENSE (Continued)

Lanjutan			Continued
Asuransi	4.887.330.054	5.174.540.414	Insurance
Pajak kendaraan, bumi bangunan dan retribusi	6.762.482.504	5.079.877.868	Tax on vehicles, land and building, retribution
Sewa gedung dan kendaraan	1.675.691.742	4.674.102.063	Rent building and vehicles
Beban manfaat pensiun	7.484.647.606	12.843.512.565	Pension benefits expense
Penyisihan piutang usaha dan lain-lain	1.119.637.372	829.596.168	Allowance for doubtful account
Lain-lain (masing-masing dengan saldo di bawah Rp1.000.000.000)	18.328.172.804	13.575.701.932	Others (below Rp 1,000,000,000)
Jumlah	425.789.665.752	373.112.958.757	Total
Jumlah Beban Usaha	1.042.618.886.755	912.599.414.375	Total Operating Expenses

31. BIAYA KEUANGAN

31. FINANCE COST

	31 / 12 / 2013	31 / 12 / 2012	
Beban bunga bank	8.451.600.374	5.525.670.962	Bank interest expense
Beban bunga – sewa pembiayaan	803.041.210	1.286.732.425	Interest expense – Leasing
Provisi bank	385.000.000	60.000.000	Bank provision
Jumlah	9.639.641.584	6.872.403.387	Total

32. KEUNTUNGAN (KERUGIAN) KURS MATA UANG ASING

32. GAIN (LOSSES) FOREIGN CURRENCY

Saldo akun keuntungan (kerugian) kurs mata uang asing bersih untuk periode yang berakhir 31 Desember 2013 dan 2012 masing-masing sebesar Rp 811.575.630 dan Rp (1.546.112.212).

Gains (losses) of net foreign currency as of December 31, 2013 and 2012 amounting to Rp 811,575,630 dan Rp (1,546,112,212) respectively.

33. PENDAPATAN LAINNYA

33. OTHER INCOMES

	31 / 12 / 2013	31 / 12 / 2012	
Hasil lelang aset tetap	17.240.216.769	3.938.995.988	Fixed assets auction
Sewa Gedung dan Ruangan	7.193.521.298	5.999.108.714	Building Rent
Listing fee	4.182.762.174	3.376.787.086	Listing fee
Klaim diskon	3.994.842.962	4.168.500.890	Discount claim
Pendapatan jasa giro	2.591.144.248	2.361.514.614	Interest income
Hasil maklon	2.247.760.758	1.772.510.209	Tolling
Penjualan non produk	1.740.181.131	1.230.562.109	Sale of non-product
Bunga deposito berjangka	1.112.263.082	192.396.712	Interest from deposits
Dividen	-	31.450.382	Dividen
Lain-lain (di bawah Rp 1.000.000.000)	3.379.025.843	1.063.584.383	Others (below Rp 1,000,000,000)
Jumlah	43.681.718.265	24.135.411.087	Total