

**LAPORAN ATAS REVIU INFORMASI KEUANGAN
INTERIM**

Laporan No. MR/L-015/20

Pemegang Saham, Dewan Komisaris dan Direksi

PT Optima Prima Metal Sinergi Tbk

Kami telah mereviu laporan keuangan interim PT Optima Prima Metal Sinergi Tbk terlampir, yang terdiri dari laporan posisi keuangan interim tanggal 30 Juni 2020, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas dan laporan arus kas interim untuk periode enam bulan yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya. Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan interim ini sesuai dengan Standar Akuntansi Keuangan di Indonesia. Tanggung jawab kami adalah untuk menyatakan suatu kesimpulan atas laporan keuangan interim ini berdasarkan reviu kami.

Ruang lingkup reviu

Kami melaksanakan reviu kami berdasarkan Standar Perikatan Reviu 2410, "Revieu atas Informasi Keuangan Interim yang dilaksanakan oleh Auditor Independen Entitas", yang ditetapkan oleh Institut Akuntan Publik Indonesia. Suatu reviu atas informasi keuangan interim terdiri dari pengajuan pertanyaan, terutama kepada pihak yang bertanggung jawab atas bidang keuangan dan akuntansi, serta penerapan prosedur analitis dan prosedur reviu lainnya. Suatu reviu memiliki ruang lingkup yang secara substansial kurang daripada suatu audit yang dilaksanakan berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia dan sebagai konsekuensinya, tidak memungkinkan kami untuk memperoleh keyakinan bahwa kami akan mengetahui seluruh hal yang signifikan yang mungkin teridentifikasi dalam suatu audit. Oleh karena itu, kami tidak menyatakan suatu opini audit.

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

Report No. MR/L-015/20

The Shareholders, Boards of Commissioners and Directors

PT Optima Prima Metal Sinergi Tbk

We have reviewed the accompanying interim financial statements of PT Optima Prima Metal Sinergi Tbk, which comprise the interim statement of financial position as of June 30, 2020, and the interim statements of profit or loss and other comprehensive income, changes in equity and cash flows for the six-month period then ended, and a summary of significant accounting policies and other explanatory notes. Management is responsible for the preparation and fair presentation of these interim financial statements in accordance with Indonesian Financial Accounting Standards. Our responsibility is to express a conclusion on these interim financial statements based on our review.

Scope of review

We conducted our review in accordance with Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", established by the Indonesian Institute of Certified Public Accountants. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Kesimpulan

Berdasarkan review kami, tidak ada hal-hal yang menjadi perhatian kami yang menyebabkan kami percaya bahwa laporan keuangan interim terlampir tidak menyajikan secara wajar, dalam semua hal yang material, posisi keuangan interim PT Optima Prima Metal Sinergi Tbk tanggal 30 Juni 2020, serta kinerja keuangan dan arus kas interim untuk periode enam bulan yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the interim financial position of PT Optima Prima Metal Sinergi Tbk and as of June 30, 2020, and its interim financial performance and cash flows for the six-month period then ended, in accordance with Indonesian Financial Accounting Standards.

KANTOR AKUNTAN PUBLIK / REGISTERED PUBLIC ACCOUNTANTS
MORHAN DAN REKAN



David Kurniawan, CPA

Izin Akuntan Publik No. AP. 1023 / Public Accountant License No. AP. 1023

25 Agustus 2020 / August 25, 2020

	Catatan / Notes	30 Juni 2020 / June 30, 2020	31 Desember 2019 / December 31, 2019	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	2f,2h,4,27, 28	59.927.008.906	37.208.131.922	<i>Cash and cash equivalents</i>
Piutang usaha – pihak ketiga	2f,5,27,28	353.542.666	4.813.176.070	<i>Trade receivables - third parties</i>
Persediaan	2j,6	14.655.867.491	19.292.422.948	<i>Inventories</i>
Biaya dibayar di muka	2k,7	50.028.698	164.393.413	<i>Prepaid expenses</i>
Uang jaminan	2f,9,27,28	17.491.017.472	53.000.000.000	<i>Security deposits</i>
Pajak dibayar di muka	8a	214.261.080	-	<i>Prepaid Taxes</i>
Pendapatan yang masih harus diterima	2f,10,27,28	201.983.562	-	<i>Accrued revenues</i>
Jumlah Aset Lancar		92.893.709.875	114.478.124.353	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset tetap – bersih	2l,11	1.835.154.538	1.629.201.835	<i>Fixed assets – net</i>
Aset pajak tangguhan	2p,8e	109.344.341	79.368.109	<i>Deferred tax assets</i>
Jumlah Aset Tidak Lancar		1.944.498.879	1.708.569.944	Total Non-Current Assets
JUMLAH ASET		94.838.208.754	116.186.694.297	TOTAL ASSETS

	Catatan / Notes	30 Juni 2020 / June 30, 2020	31 Desember 2019 / December 31, 2019	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha Pihak ketiga	2f,12,27,28	218.622.574	1.043.548.455	Trade payable Third parties
Pihak berelasi	2e,26	96.568.880	-	Related parties
Utang lain-lain – pihak ketiga	2f,13,27,28	110.174.364	-	Other payables – third parties
Beban masih harus dibayar	2f,14,27,28	92.636.568	21.703.032	Accrued expenses
Utang pajak	8b	318.785.495	489.334.014	Taxes payable
Jumlah Liabilitas Jangka Pendek		836.787.881	1.554.585.501	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITY
Liabilitas diestimasi atas imbalan kerja karyawan	2n,15	437.377.365	317.472.435	Estimated liabilities for employees' benefits
JUMLAH LIABILITAS		1.274.165.246	1.872.057.936	TOTAL LIABILITIES

	<u>Catatan / Notes</u>	<u>30 Juni 2020 / June 30, 2020</u>	<u>31 Desember 2019 / December 31, 2019</u>	EQUITY
EKUITAS				
Modal saham – nilai nominal per saham Rp 100				Share capital – Rp 100 par value per share
Modal dasar – 2.400.000.000 saham				Authorized – 2,400,000,000 shares
Modal diempatkan dan disetor penuh – 1.000.000.000 saham	16	100.000.000.000	100.000.000.000	Issued and fully paid – 1,000,000,000 shares
Tambahan modal disetor	17	10.336.806.945	10.336.806.945	Additional paid-in capital
Saham treasuri	2f,18	(21.754.913.495)	-	Treasury stock
Penghasilan komprehensif lain		(136.772.291)	(69.168.754)	Other comprehensive income
Saldo laba				Retained earnings
Telah ditentukan penggunaannya	19	300.000.000	300.000.000	Appropriated
Belum ditentukan penggunaannya		4.818.922.349	3.746.998.170	Unappropriated
JUMLAH EKUITAS		93.564.043.508	114.314.636.361	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		94.838.208.754	116.186.694.297	TOTAL LIABILITIES AND EQUITY

PT OPTIMA PRIMA METAL SINERGI Tbk
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN INTERIM
Untuk Periode Enam Bulan Yang Berakhir Pada Tanggal
30 Juni 2020
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT OPTIMA PRIMA METAL SINERGI Tbk
INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER
KOMPREHENSIVE INCOME
For The Six-Month Period Ended
June 30, 2020
(Expressed in Rupiah, unless otherwise stated)

	Catatan / Notes	2020 (Enam Bulan / Six Months)	2019 (Enam Bulan / Six Months) (Tidak Direview / Unreviewed)	
PENJUALAN BERSIH	2o,21	10.018.900.074	46.754.511.431	NET SALES
BEBAN POKOK PENJUALAN	2o,22	8.029.298.239	40.747.689.915	COST OF GOODS SOLD
LABA KOTOR		1.989.601.835	6.006.821.516	GROSS PROFIT
Beban penjualan	2o,23	(5.115.000)	(18.557.600)	Selling expenses
Beban umum dan administrasi	2o,23	(2.053.387.774)	(2.098.789.111)	General and administrative expenses
LABA (RUGI) USAHA		(68.900.939)	3.889.474.805	INCOME (LOSS) FROM OPERATIONS
Pendapatan keuangan	2o	1.377.521.337	165.642.969	Finance income
Beban lain-lain – bersih	2o,24	(244.137.939)	(210.788.617)	Other expenses - net
LABA SEBELUM PAJAK PENGHASILAN		1.064.482.459	3.844.329.157	INCOME BEFORE INCOME TAX
PENDAPATAN (BEBAN) PAJAK PENGHASILAN - BERSIH	2p,8c	7.441.720	(1.046.391.958)	INCOME TAX BENEFIT (EXPENSE) - NET
LABA BERSIH TAHUN BERJALAN		1.071.924.179	2.797.937.199	NET INCOME FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not reclassified to profit or loss
Pengukuran kembali liabilitas imbalan kerja karyawan	2n,15	(90.138.049)	(96.214.601)	Remeasurement of liabilities for employees' benefits
Pajak penghasilan terkait	2p,8e	22.534.512	24.053.650	Related income tax
JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN		1.004.320.642	2.725.776.248	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
LABA BERSIH PER SAHAM DASAR	2q,25	1,18	4,72	BASIC NET INCOME PER SHARE

Lihat Catatan atas Laporan Keuangan Interim yang merupakan bagian yang tidak terpisahkan dari laporan keuangan interim secara keseluruhan.

See accompanying Notes to the Interim Financial Statements which are an integral part of the interim financial statements.

PT OPTIMA PRIMA METAL SINERGI Tbk
LAPORAN PERUBAHAN EKUITAS INTERIM
 Untuk Periode Enam Bulan Yang Berakhir Pada Tanggal 30 Juni 2020
 (Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT OPTIMA PRIMA METAL SINERGI Tbk
INTERIM STATEMENT OF CHANGES IN EQUITY
 For The Six-Month Period Ended June 30, 2020
 (Expressed in Rupiah, unless otherwise stated)

	Catatan / Notes	Modal Saham / Share Capital	Saham Treasuri / Treasuri Stock	Tambah Modal Disetor / Additional Paid In Capital	Uang Muka Setoran Modal / Deposit for Future Stock Subscription	Penghasilan Komprehensif Lain / Other Comprehensive Income	Saldo Laba / Retained Earnings			Balance as of January 1, 2019
							Telah Ditentukan Penggunaannya / Appropriated	Belum Ditentukan Penggunaannya / Unappropriated	Jumlah Ekuitas / Total Equity	
Saldo pada tanggal 1 Januari 2019		9.500.000.000	-	-	4.700.000.000	66.038.319	-	10.915.960.907	25.181.999.226	
Penambahan modal saham melalui setoran tunai	16	1.067.000.000	-	-	-	-	-	-	1.067.000.000	Additional share capital through cash
Penambahan modal saham melalui kapitalisasi uang muka setoran modal	16	4.700.000.000	-	-	(4.700.000.000)	-	-	-	-	Additional share capital through capitalization of advance for share capital
Penambahan modal saham melalui dividen saham	20	10.000.000.000	-	-	-	-	-	(10.000.000.000)	-	Additional share capital through share dividend
Penambahan modal saham melalui konversi utang pemegang saham	16	34.733.000.000	-	-	-	-	-	-	34.733.000.000	Additional share capital through conversion of shareholders loan
Pembentukan cadangan	19	-	-	-	-	-	300.000.000	(300.000.000)	-	General reserves
Laba bersih periode berjalan	-	-	-	-	-	-	-	2.797.937.199	2.797.937.199	Net income for the period
Penghasilan komprehensif lain	-	-	-	-	-	(72.160.951)	-	-	(72.160.951)	Other comprehensive income
Saldo pada tanggal 30 June 2019 (Tidak Direview)		60.000.000.000	-	-	(6.122.632)	300.000.000	3.413.898.106	63.707.775.474		Balance as of June 30, 2019 (Unreviewed)
Saldo pada tanggal 1 Januari 2020		100.000.000.000	-	10.336.806.945	-	(69.168.754)	300.000.000	3.746.998.170	114.314.636.361	Balance as of January 1, 2020
Penambahan saham treasuri	18	-	(21.754.913.495)	-	-	-	-	-	(21.754.913.495)	Additional treasury stock
Laba bersih periode berjalan	-	-	-	-	-	-	-	1.071.924.179	1.071.924.179	Net income for the period
Penghasilan komprehensif lain	-	-	-	-	-	(67.603.537)	-	-	(67.603.537)	Other comprehensive income
Saldo pada tanggal 30 Juni 2020		100.000.000.000	(21.754.913.495)	10.336.806.945		(136.772.291)	300.000.000	4.818.922.349	93.564.043.508	Balance as of June 30, 2020

Lihat Catatan atas Laporan Keuangan Interim yang merupakan bagian yang tidak terpisahkan dari laporan keuangan interim secara keseluruhan.

See accompanying Notes to the Interim Financial Statements which are an integral part of the interim financial statements.

	Catatan / Notes	2020 (Enam Bulan / Six Months)	2019 (Enam Bulan / Six Months) (Tidak Direviu / Unreviewed)	
ARUS KAS DARI (UNTUK) AKTIVITAS OPERASI				CASH FLOWS FROM (FOR) OPERATING ACTIVITIES
Penerimaan kas dari pelanggan		14.478.533.478	54.761.360.374	Cash receipt from customers
Pembayaran kas kepada pemasok		(3.950.138.783)	(36.526.830.263)	Cash paid to supplier
Pembayaran untuk beban usaha		(808.463.591)	(962.988.962)	Cash paid for operating expenses
Pembayaran kepada karyawan		(1.188.800.116)	(1.269.519.333)	Cash paid to employees
Pembayaran pajak penghasilan		-	(3.272.877.163)	Income tax paid
Penerimaan (pembayaran) lainnya		783.701.507	(1.895.566.907)	Cash receipt (disbursement) for others
Kas Neto Diperoleh dari Aktivitas Operasi		9.314.832.495	10.833.577.746	Net Cash Provided by Operating Activities
ARUS KAS DARI (UNTUK) AKTIVITAS INVESTASI				CASH FLOWS FROM (FOR) INVESTING ACTIVITY
Pengembalian uang jaminan		35.508.982.528	-	Refund of security deposit
Perolehan aset tetap	11	(350.024.544)	(1.663.679.094)	Acquisition of fixed assets
Kas Neto Diperoleh dari (Digunakan untuk) Aktivitas Investasi		35.158.957.984	(1.663.679.094)	Net Cash Provided by (Used In) Investing Activities
ARUS KAS DARI (UNTUK) AKTIVITAS PENDANAAN				CASH FLOWS FROM (FOR) FINANCIAL ACTIVITIES
Peningkatan modal disetor		-	35.800.000.000	Increase of paid up capital
Pembayaran utang dari pihak berelasi		-	(38.522.616.774)	Payment of related parties debt
Saham treasuri	2f,18	(21.754.913.495)	-	Treasury stock
Kas Neto Digunakan untuk Aktivitas Pendanaan		(21.754.913.495)	(2.722.616.774)	Net Cash Used In Financing Activities
KENAIKAN NETO KAS DAN SETARA KAS		22.718.876.984	6.447.281.878	NET INCREASE IN CASH AND CASH EQUIVALENTS
KAS DAN SETARA KAS AWAL PERIODE		37.208.131.922	3.401.254.979	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD
KAS DAN SETARA KAS AKHIR PERIODE		59.927.008.906	9.848.536.857	CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD