

## LAPORAN AUDIT INDEPENDEN

Laporan No. 00060/2.0961/AU.1/05/1023 – 2/1/III/2020

Pemegang Saham, Dewan Komisaris dan Direksi

### **PT Optima Prima Metal Sinergi Tbk**

Kami telah mengaudit laporan keuangan PT Optima Prima Metal Sinergi Tbk terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2019, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

### **Tanggung jawab manajemen atas laporan keuangan**

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

### **Tanggung jawab auditor**

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan tersebut bebas dari kesalahan penyajian material.

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal entitas. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

## INDEPENDENT AUDITORS' REPORT

Report No. 00060/2.0961/AU.1/05/1023 – 2/1/III/2020

The Shareholders, Boards of Commissioners and Directors

### **PT Optima Prima Metal Sinergi Tbk**

We have audited the accompanying financial statements of PT Optima Prima Metal Sinergi Tbk, which comprise the statement of financial position as of December 31, 2019, and the statements of profit or loss and other comprehensive income, changes in equity and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's responsibility for the financial statements**

Management is responsible for the preparation and fair presentation of such financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' responsibility**

Our responsibility is to express an opinion on such financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether such financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

**Tanggung jawab auditor (lanjutan)**

Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

**Opini**

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan PT Optima Prima Metal Sinergi Tbk tanggal 31 Desember 2019 serta kinerja keuangan dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

**Auditors' responsibility (continued)**

*We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.*

**Opinion**

*In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of PT Optima Prima Metal Sinergi Tbk as of December 31, 2019 and its financial performance and cash flows for the year 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

31 Maret 2020 / March 31, 2020

|  | Catatan /<br>Notes | 2019                   | 2018                  |                                     |
|--|--------------------|------------------------|-----------------------|-------------------------------------|
| <b>ASET</b>                            |                    |                        |                       | <b>ASSETS</b>                       |
| <b>ASET LANCAR</b>                     |                    |                        |                       | <b>CURRENT ASSETS</b>               |
| Kas dan setara kas                     | 2e,2g,4,28,<br>29  | 37.208.131.922         | 3.401.254.979         | Cash and cash<br>equivalents        |
| Piutang usaha                          | 2e,5,28,29         |                        |                       | Trade receivables                   |
| Pihak berelasi                         | 2d,27              | -                      | 43.095.496.441        | Related parties                     |
| Pihak ketiga                           |                    | 4.813.176.070          | 1.809.071.596         | Third parties                       |
| Persediaan                             | 2i,6               | 19.292.422.948         | 20.205.809.283        | Inventories                         |
| Uang muka dan biaya<br>dibayar di muka | 2j,7               | 164.393.413            | 548.473.900           | Advances and prepaid<br>expenses    |
| Uang jaminan                           | 9                  | 53.000.000.000         | -                     | Security deposits                   |
| <b>Jumlah Aset Lancar</b>              |                    | <b>114.478.124.353</b> | <b>69.060.106.199</b> | <b>Total Current Assets</b>         |
| <b>ASET TIDAK LANCAR</b>               |                    |                        |                       | <b>NON-CURRENT<br/>ASSETS</b>       |
| Aset tetap – bersih                    | 2k,10              | 1.629.201.835          | 38.366.760            | Fixed assets – net                  |
| Aset pajak<br>tangguhan                | 2o,8d              | 79.368.109             | 19.728.144            | Deferred tax assets                 |
| Biaya ditangguhkan                     | 11                 | -                      | 260.000.000           | Deferred expense                    |
| <b>Jumlah Aset Tidak<br/>Lancar</b>    |                    | <b>1.708.569.944</b>   | <b>318.094.904</b>    | <b>Total Non-Current<br/>Assets</b> |
| <b>JUMLAH ASET</b>                     |                    | <b>116.186.694.297</b> | <b>69.378.201.103</b> | <b>TOTAL ASSETS</b>                 |

|   | Catatan /<br>Notes | 2019                 | 2018                  |   |
|---|--------------------|----------------------|-----------------------|---|
| <b>LIABILITAS DAN EKUITAS</b>                     |                    |                      |                       | <b>LIABILITIES AND EQUITY</b>                 |
| <b>LIABILITAS</b>                                 |                    |                      |                       | <b>LIABILITIES</b>                            |
| <b>LIABILITAS JANGKA PENDEK</b>                   |                    |                      |                       | <b>CURRENT LIABILITIES</b>                    |
| Utang usaha – pihak ketiga                        | 2e,12,28,29        | 1.043.548.455        | 5.040.368.214         | Trade payables – third parties                |
| Utang lain-lain – pihak ketiga                    | 2e,13,28,29        | -                    | 40.269.854            | Other payables – third parties                |
| Beban masih harus dibayar                         | 2e,14,28,29        | 21.703.032           | 339.934.017           | Accrued expenses                              |
| Utang pajak                                       | 8a                 | 489.334.014          | 3.963.717.216         | Taxes payables                                |
| Utang pemegang saham                              | 2d,2e,15,27,28,29  | -                    | 34.733.000.000        | Shareholder loan                              |
| <b>Jumlah Liabilitas Jangka Pendek</b>            |                    | <b>1.554.585.501</b> | <b>44.117.289.301</b> | <b>Total Current Liabilities</b>              |
| <b>LIABILITAS JANGKA PANJANG</b>                  |                    |                      |                       | <b>NON-CURRENT LIABILITY</b>                  |
| Liabilitas diestimasi atas imbalan kerja karyawan | 2m,16              | 317.472.435          | 78.912.576            | Estimated liabilities for employees' benefits |
| <b>JUMLAH LIABILITAS</b>                          |                    | <b>1.872.057.936</b> | <b>44.196.201.877</b> | <b>TOTAL LIABILITIES</b>                      |

|   | Catatan /<br>Notes | 2019                   | 2018                  |  |
|---|--------------------|------------------------|-----------------------|--|
| <b>EKUITAS</b>  |                    |                        |                       | <b>EQUITY</b>  |
| Modal saham – nilai nominal per saham Rp 100 pada tanggal 31 Desember 2019 dan Rp 1.000.000 pada tanggal 31 Desember 2018             |                    |                        |                       | Share capital –<br>Rp 100 par value as of<br>December 31, 2019 and<br>Rp 1,000,000 par value<br>as of December 31,<br>2018   |
| Modal dasar – 2.400.000.000 saham pada tanggal 31 Desember 2019 dan 38.000 saham pada tanggal 31 Desember 2018                        |                    |                        |                       | Authorized –<br>2,400,000,000 shares<br>as of December 31,<br>2019 and 38,000 shares<br>as of December 31,<br>2018           |
| Modal ditempatkan dan disetor penuh – 1.000.000.000 saham pada tanggal 31 Desember 2019 dan 9.500 saham pada tanggal 31 Desember 2018 | 17                 | 100.000.000.000        | 9.500.000.000         | Issued and fully paid –<br>1,000,000,000 shares<br>as of December 31,<br>2019 and 9,500 shares<br>as of December 31,<br>2018 |
| Tambahan modal disetor  | 18                 | 10.336.806.945         | -                     | Additional paid-in capital   |
| Uang muka setoran modal   | 19                 | -                      | 4.700.000.000         | Deposit for future stock<br>subscription   |
| Penghasilan komprehensif lain   |                    | (69.168.754)           | 66.038.319            | Other comprehensive<br>income  |
| Saldo laba  |                    |                        |                       | Retained earnings  |
| Telah ditentukan penggunaannya  | 20                 | 300.000.000            | -                     | Appropriated   |
| Belum ditentukan penggunaannya  |                    | 3.746.998.170          | 10.915.960.907        | Unappropriated   |
| <b>JUMLAH EKUITAS</b>   |                    | <b>114.314.636.361</b> | <b>25.181.999.226</b> | <b>TOTAL EQUITY</b>  |
| <b>JUMLAH LIABILITAS DAN EKUITAS</b>  |                    | <b>116.186.694.297</b> | <b>69.378.201.103</b> | <b>TOTAL LIABILITIES AND EQUITY</b>  |

**PT OPTIMA PRIMA METAL SINERGI Tbk**  
**LAPORAN LABA RUGI DAN PENGHASILAN**  
**KOMPREHENSIF LAIN**  
 Untuk Tahun Yang Berakhir Pada Tanggal  
 31 Desember 2019  
 (Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PT OPTIMA PRIMA METAL SINERGI Tbk**  
**STATEMENT OF PROFIT OR LOSS AND OTHER**  
**COMPREHENSIVE INCOME**  
 For The Year Ended  
 December 31, 2019  
 (Expressed in Rupiah, unless otherwise stated)

|   | Catatan /<br>Notes | 2019                    | 2018                    |   |
|---|--------------------|-------------------------|-------------------------|---|
| <b>PENJUALAN BERSIH</b>                                 | 2n,22              | 88.393.987.345          | 119.529.200.545         | <b>NET SALES</b>  |
| <b>BEBAN POKOK PENJUALAN</b>                            | 2n,23              | (79.451.138.571 )       | (102.767.671.930 )      | <b>COST OF GOODS SOLD</b>                                   |
| <b>LABA KOTOR</b>                                       |                    | <b>8.942.848.774</b>    | <b>16.761.528.615</b>   | <b>GROSS PROFIT</b>   |
| Beban penjualan   | 2n,24              | (226.351.973 )          | (77.415.099 )           | Selling expenses  |
| Beban umum dan administrasi                             | 2n,24              | (4.585.446.382 )        | (5.504.026.617 )        | General and administrative expenses                         |
| <b>LABA USAHA</b>                                       |                    | <b>4.131.050.419</b>    | <b>11.180.086.899</b>   | <b>INCOME FROM OPERATIONS</b>                               |
| Pendapatan keuangan                                     | 2n                 | 562.780.574             | 27.515.199              | Finance income  |
| Pendapatan (beban) lain-lain – bersih                   | 2n,25              | (185.981.920 )          | 449.450.297             | Other income (expense) - net                                |
| <b>LABA SEBELUM PAJAK PENGHASILAN</b>                   |                    | <b>4.507.849.073</b>    | <b>11.657.052.395</b>   | <b>INCOME BEFORE INCOME TAX</b>                             |
| <b>BEBAN PAJAK PENGHASILAN – BERSIH</b>                 | 2o,8b              | <b>(1.376.811.810 )</b> | <b>(2.944.406.309 )</b> | <b>INCOME TAX EXPENSE – NET</b>                             |
| <b>LABA BERSIH TAHUN BERJALAN</b>                       |                    | <b>3.131.037.263</b>    | <b>8.712.646.086</b>    | <b>NET INCOME FOR THE YEAR</b>                              |
| <b>PENGHASILAN KOMPREHENSIF LAIN</b>                    |                    |                         |                         | <b>OTHER COMPREHENSIVE INCOME</b>                           |
| <b>Pos yang tidak akan direklasifikasi ke laba rugi</b> |                    |                         |                         | <b>Item that will not be reclassified to profit or loss</b> |
| Pengukuran kembali liabilitas imbalan kerja karyawan    | 2m,16              | (180.276.098 )          | 67.842.660              | Remeasurement of liabilities for employees' benefits        |
| Pajak penghasilan terkait                               | 2o,8d              | 45.069.025              | (16.960.665 )           | Related income tax  |
| <b>JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN</b>          |                    | <b>2.995.830.190</b>    | <b>8.763.528.081</b>    | <b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>              |
| <b>LABA BERSIH PER SAHAM DASAR</b>                      | 2p,26              | <b>5,73</b>             | <b>91,71</b>            | <b>BASIC NET INCOME PER SHARE</b>                           |

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

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

**PT OPTIMA PRIMA METAL SINERGI Tbk**  
**LAPORAN PERUBAHAN EKUITAS**  
**Untuk Tahun Yang Berakhir Pada Tanggal 31 Desember 2019**  
**(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT OPTIMA PRIMA METAL SINERGI Tbk**  
**STATEMENT OF CHANGES IN EQUITY**  
**For The Year Ended**  
**December 31, 2019**  
**(Expressed in Rupiah, unless otherwise stated)**

|   | Catatan /<br>Notes | Modal Saham /<br>Share Capital | Tambahkan<br>Modal Disetor /<br>Additional Paid<br>In Capital | Uang Muka Setoran<br>Modal /<br>Deposit for Future<br>Stock<br>Subscription | Penghasilan<br>Komprehensif Lain /<br>Other Comprehensive<br>Income | Saldo Laba / Retained Earnings                      |   | Jumlah Ekuitas /<br>Total Equity |   |
|---|--------------------|--------------------------------|---|---|---|---|---|----------------------------------|---|
|   |                    |                                |   |   |   | Telah Ditetapkan<br>Penggunaannya /<br>Appropriated | Belum Ditetapkan<br>Penggunaannya /<br>Unappropriated |                                  |   |
| <b>Saldo pada tanggal</b>   |                    |                                |   |   |   |   |   |                                  | <b>Balance as of</b>  |
| <b>1 Januari 2018</b>   |                    | 9.500.000.000                  | -   | 4.700.000.000   | 15.156.324  | -   | 2.203.314.821   | 16.418.471.145                   | <b>January 1, 2018</b>  |
| Laba bersih tahun berjalan  |                    | -                              | -   | -   | -   | -   | 8.712.646.086   | 8.712.646.086                    | Net income for the year   |
| Penghasilan komprehensif<br>lain  |                    | -                              | -   | -   | 50.881.995  | -   | -   | 50.881.995                       | Other comprehensive<br>income   |
| <b>Saldo pada tanggal</b>   |                    |                                |   |   |   |   |   |                                  | <b>Balance as of</b>  |
| <b>31 Desember 2018</b>   |                    | 9.500.000.000                  | -   | 4.700.000.000   | 66.038.319  | -   | 10.915.960.907  | 25.181.999.226                   | <b>December 31, 2018</b>  |
| Penambahan modal saham<br>melalui setoran tunai                                       | 17                 | 1.067.000.000                  | -   | -   | -   | -   | -   | 1.067.000.000                    | Additional share capital through<br>cash  |
| Penambahan modal saham<br>melalui kapitalisasi uang muka<br>setoran modal             | 17                 | 4.700.000.000                  | -   | (4.700.000.000)   | -   | -   | -   | -                                | Additional share capital through<br>capitalization of advance for<br>share capital      |
| Penambahan modal saham<br>melalui dividen saham                                       | 21                 | 10.000.000.000                 | -   | -   | -   | -   | (10.000.000.000)                                      | -                                | Additional share capital through<br>share dividend                                      |
| Penambahan modal saham<br>melalui konversi utang<br>pemegang saham                    | 17                 | 34.733.000.000                 | -   | -   | -   | -   | -   | 34.733.000.000                   | Additional share capital through<br>conversion of shareholders<br>loan                  |
| Pembentukan cadangan  | 20                 | -                              | -   | -   | -   | 300.000.000   | (300.000.000)   | -                                | General reserves  |
| Laba bersih tahun berjalan  |                    | -                              | -   | -   | -   | -   | 3.131.037.263   | 3.131.037.263                    | Net income for the year   |
| Penghasilan komprehensif lain   |                    | -                              | -   | -   | (135.207.073)   | -   | -   | (135.207.073)                    | Other comprehensive income  |
| Penambahan setoran modal<br>saham melalui penawaran<br>umum perdana                   | 17                 | 40.000.000.000                 | -   | -   | -   | -   | -   | 40.000.000.000                   | Issuance of share capital<br>through initial public offering                            |
| Penambahan tambahan modal<br>disetor melalui penawaran<br>umum perdana:<br>Masyarakat | 18                 | -                              | 10.336.806.945  | -   | -   | -   | -   | 10.336.806.945                   | Addition in additional paid-in<br>capital through initial public<br>offering:<br>Public |
| <b>Saldo pada tanggal</b>   |                    |                                |   |   |   |   |   |                                  | <b>Balance as of</b>  |
| <b>31 Desember 2019</b>   |                    | <b>100.000.000.000</b>         | <b>10.336.806.945</b>   | <b>-</b>  | <b>(69.168.754)</b>   | <b>300.000.000</b>                                  | <b>3.746.998.170</b>                                  | <b>114.314.636.361</b>           | <b>December 31, 2019</b>  |

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

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

|  | Catatan /<br>Notes | 2019                     | 2018                     |   |
|--|--------------------|--------------------------|--------------------------|---|
|  |                    |                          |                          | <b>CASH FLOWS FROM<br/>(FOR) OPERATING<br/>ACTIVITIES</b>                 |
| <b>ARUS KAS DARI (UNTUK)<br/>AKTIVITAS OPERASI</b>                           |                    |                          |                          | <i>Cash receipt from<br/>customers</i>                                    |
| Penerimaan kas dari pelanggan  |                    | 128.485.379.312          | 76.784.482.508           |   |
| Pembayaran kas kepada pemasok  |                    | (81.631.879.882 )        | (108.488.683.197 )       | <i>Cash paid to supplier</i>  |
| Pembayaran untuk beban usaha   |                    | (2.797.066.736 )         | (4.172.609.071 )         | <i>Cash paid for operating<br/>expenses</i>                               |
| Pembayaran kepada karyawan   |                    | (2.128.841.971 )         | (3.315.698.173 )         | <i>Cash paid to employees</i>   |
| Pembayaran pajak penghasilan   |                    | (4.267.177.341 )         | (153.523.136)            | <i>Income tax paid</i>  |
| Pembayaran lainnya   |                    | (468.737.516 )           | 61.896.173)              | <i>Disbursement for others</i>  |
| <b>Kas Neto Diperoleh dari<br/>(Digunakan untuk)<br/>Aktivitas Operasi</b>   |                    | <b>37.191.675.866</b>    | <b>(39.284.134.896 )</b> | <b>Net Provided by<br/>(Cash Used) in<br/>Operating Activities</b>        |
|  |                    |                          |                          | <b>CASH FLOWS FOR<br/>INVESTING ACTIVITY</b>                              |
| <b>ARUS KAS UNTUK<br/>AKTIVITAS INVESTASI</b>                                |                    |                          |                          | <i>Acquisition of fixed assets</i>  |
| Perolehan aset tetap   | 10                 | (1.788.605.868 )         | (7.500.000 )             | <i>Disposed of fixed sssets</i>   |
| Hasil penjualan aset tetap   | 10                 | -                        | 3.750.000.000            | <i>Placement of security<br/>deposit</i>                                  |
| Penempatan uang jaminan  |                    | (53.000.000.000 )        | -                        |   |
| <b>Kas Neto Diperoleh dari<br/>(Digunakan untuk)<br/>Aktivitas Investasi</b> |                    | <b>(54.788.605.868 )</b> | <b>3.742.500.000</b>     | <b>Net Cash Provided by<br/>(Used In) Investing<br/>Activities</b>        |
|  |                    |                          |                          | <b>CASH FLOWS FROM<br/>(FOR) FINANCIAL<br/>ACTIVITIES</b>                 |
| <b>ARUS KAS DARI (UNTUK)<br/>AKTIVITAS PENDANAAN</b>                         |                    |                          |                          | <i>Increase in share capital</i>  |
| Kenaikan modal saham   |                    | 41.067.000.000           | -                        | <i>Repayments of<br/>shareholder loan</i>                                 |
| Penerimaan utang pemegang saham  |                    |                          | 34.700.000.000           | <i>Additional paid-in capital</i>   |
| Tambahan modal disetor   | 18                 | 14.000.000.000           | -                        | <i>Payment of share issuance<br/>costs</i>                                |
| Pembayaran biaya emisi saham   | 18                 | (3.663.193.055 )         | -                        |   |
| <b>Kas Neto Diperoleh dari<br/>Aktivitas Pendanaan</b>                       |                    | <b>51.403.806.945</b>    | <b>34.700.000.000</b>    | <b>Net Cash Provided by<br/>Financing Activities</b>                      |
|  |                    |                          |                          | <b>NET INCREASE<br/>(DECREASE) IN CASH<br/>AND CASH<br/>EQUIVALENTS</b>   |
| <b>KENAIKAN (PENURUNAN)<br/>NETO KAS DAN SETARA<br/>KAS</b>                  |                    | <b>33.806.876.943</b>    | <b>(841.634.896 )</b>    | <b>CASH AND CASH<br/>EQUIVALENTS AT THE<br/>BEGINNING OF THE<br/>YEAR</b> |
| <b>KAS DAN SETARA KAS<br/>AWAL TAHUN</b>                                     |                    | <b>3.401.254.979</b>     | <b>4.242.889.875</b>     |   |
| <b>KAS DAN SETARA KAS<br/>AKHIR TAHUN</b>                                    |                    | <b>37.208.131.922</b>    | <b>3.401.254.979</b>     | <b>CASH AND CASH<br/>EQUIVALENTS AT THE<br/>END OF THE YEAR</b>           |